FRENCH GOWNS BIRTHRATE FOE, SAYS NOVELIST

Paris Concerned at Dearth of Children; Prolific Germany Is Cited.

QUICK ACTION IS URGED

Says Women Are Made to Look Like "Dolls" Through "Sexless" Apparel.

By HARRY R. FLORY
(International News Service Staff Correspondent.)

PARIS, Jan. 1.—As long as Paris dressmakers insist on making "doll" out of French women by fabricating "spiritless, sexless gowns" France's birthrate will be low, contends Madame Aurel, in a recent book in which she calls upon the government to take immediate measures to insure a France as populas as "after-the-war revengeful Germany."

Among other laws, Madame Aurel urges the adoption of the following:

Fifty per cent income tax on bachelors.

Twenty-five per cent tax on the incomes of households without children.

Limitation of the right to hold public offices to fathers.

Installation of children's nurseries in all factories employing women.

State pensions for unmarried mothers.

Maurice de Waleffe, commenting on the book in the Paris Midi, is not so sure Madame Aurel's suggestions can be carried out and points out that Madame Aurel herself has no children; that J. H. Rosny, of the Academy Goncourt, who wrote the preface for the book, is not a father, and that Premier Poincare, upon whom both Madame Aurel and M. Rosny call to "save France," likewise is not a father.

But de Waleffe does visualize in 1943 a France with only 35,000,000 inhabitants against a Germany with 80,000,000 and that the mere fact that France holds the Rhineland and possibly the Ruhr will avail nothing if Germany really desires to overrun France.

So de Waleffe does some suggesting of his own—that it be made compulsory that every foreigner living in France be naturalized. Such a measure would make 450,000 additional French citizens in one swoop in Paris alone. There are that many foreign residents in the "capital of the world."

"These strangers are parasites," De Waleffe charges. "True, their naturalization would mix our blood a bit. But when we haven't thrushes we'll have to be content with blackbirds."

Some idea of the difficulty of passing such legislation as that suggested by Madame Aurel and De Waleffe was gained recently in the senate when Senator Massabuau introduced a bill providing that only fathers of three children should be eligible to hold public office.

Senator Massabuau demanded an immediate vote. A colleague suggested to him that such a law would make many present office holders ineligible at the next elections. The bill has gone on its way to oblivion in the senate calendar of future business.

Selling Dodge Cars for Eight Years

(By Maurice Newland.)

Exactly eight years ago December 31, J. O. Newland of the local Dodge Brothers agency received the first carload of Dodges. Of the nearly 400 cars sold in Douglas county since that first carload was received only four of the entire number are out of actual use. Two of the cars were burned, one was wrecked and one was dissembled. Approximately 99 per cent of the total number still give daily service. In place of the few that were driven out of the county, others have been driven in.

The business of J. O. Newland and Son, which was started in an old tin-covered frame structure just vacated by a cafeteria, has kept pace with the world record production of one million cars in the first nine years made by the Dodge Brothers factory. The old frame eating house was altered slightly to make room for a car display, an office, and a small shop. One salesman and one mechanic working part time was the nucleus around which the present complete organization was built up. Men were added to the shop force from time to time as they were needed.

Little attention was given to sales.

More attention was given to service by J. O. Newland and Son as their business grew. Great stress was laid on keeping the car owners satisfied. A highly efficient shop was eventually developed from working exclusively on one make of car—Dodge Brothers. The service station with a force of 10 men, inpl ace of the original two now take care of more than 90 per cent of all the Dodges in the county.

Great care was taken by the local dealers to keep up the stock of Dodge parts as a part of the service. As the number of cars increased the stock was increased proportionately. That any part for a Dodge Brothers car could be instantly obtained at the local station was soon widely known. Dodge Brothers require every dealer to carry at least $15 worth of parts for every car operated in his territory, but, owing to the great distance from the factory, the local dealers carried a much larger stock than that required in order to make the service complete.

An effective service system will take the place of a large crew of salesmen by promoting the good-will of the old owners, it was found. Good-will built up in this manner was also found to be more enduring.

The system was effective because a car owner could get the part he wanted when he wanted it. He could get it at a reasonable price. A repair shop with men specially trained to work on his car was at hand, which saved him labor expense. The combination of an efficient repair shop and a big stock of parts immediately available satisfied every owner.

Each one became an owner-salesman.

As the family of owners increased its wants increased. Tires and accessories were added to the business by J. O. Newland and Son, to meet the demand for miscellaneous equipment. A car-washing department was installed. Every facility was provided to meet the growing demand of the growing family of Dodge Brothers car owners.

A notable advance was made in the business of J. O. Newland and Son in 1919 when the old building was moved to face Stephens street to be utilized as a repair shop, and the attracive new concrete building, faced with white brick, was constructed to house the sales division of new cars, used cars, parts, and accessories. Evary modern convenience was fitted into the structure. A heating plant was provided to warm the building and to furnish hot water for washing cars in cold weather.

The big roomy salesroom, considered by many to be the best in southern Oregon, was provided to display the cars. In contrast with the old salesroom, it is comfortable, attracive and well-lighed both day and night. Even this building it not large enough to take car of the rapid expansion of the business.

Alterations were recently made in the new building to make room for the service department—still following the belief that service is much more important to greater sales than salesmen. Steel auto parts bins were purchased to provide for a $15,000 stock of parts. Show cases were bought to display accessories. Further expansion is looked for by J. O. Newland and Son within a short time. Besides the sales and service departments that are now located on Cass and Stephens streets, they are planning for the construction of another building on Stephens street to provide for car storage and room for departments to do work that is being done by persons not vitally interested in the growth of the business.

"A great deal of credit must be given Dodge Brothers for the growth of our business," said J. O. Newland. "They provided us with a wonderful product to sell. They helped us perfect our service by establishing a mechanics school. They are continually working on systems that will save their car owners expense of upkeep."

PROVISIONS OF STATE INCOME TAX LAW WHICH STARTS TODAY EXPLAINED

The income tax, adopted by the voters of Oregon at the recent special election goes into effect today. This law affects all persons having incomes of $1000 or over, if single, or $2,000 or over, if married. The following digest of the law, contains not only a synopsis of the provisions which must necessarily be known to any persons required to make out returns, but also gives a table and some computations to assist in ascertaining the amount of tax to be paid.

The legal provisions of interest to all who must file returns are as follows:

Who Subject to Tax

Every resident or non-resident individual and corporation doing business in Oregon, except:

1—Labor, agricultural and horticultural organizations and farmers co-operative sales agencies.

2—Benefit fraternal organizations.

3—Non-profit religious, charitable, scientific or educational corporations.

4—Civic leagues and clubs organized for non-profit purposes.

5—Local mutual telephone, irrigation companies and like organizations.

6—Banks, insurance companies, corporations engaged solely in purchase and sale and holding title to real estate as principals, and corporations whose sole business consists of holding stock or other corporations for the purpose of controlling managementship, and all other corporations that are subject to a general tax on gross earnings, are exempt from the state income tax.

Salaries and interest whether from the state itself or otherwise, gains, profits, dividends, rents and all income not specifically excluded, from whatever sources derived.

Excluded from Income

(a) Proceeds life insurance policies paid to individual beneficiaries or to the estate of the deceased.

(b) Amount received by the insured under an endowment policy, so far as it represents a return of premiums previously paid. An excess is taxable.

(c) Gifts or inheritances received from the federal government.

(e) Compensation received for injuries or sickness by suit or agreement, or under accident or health policies or under the workmen's compensation act.

Allowable Deductions

(a) Ordinary and necessary expenses of carrying on any trade or business.

(b) Interest paid, except that borrowed to carry securities except under Oregon income tax law, i. e., United States securities.

(c) Taxes paid or accrued; except improvement liens, inheritance taxes and income tax paid to the state of Oregon. Income tax paid the federal government may be deducted.

(d) Net loss on any transaction entered into for profit, or caused by theft, fires, storms, shipwreck or other casualty.

(e) Bad debts.

(f) Depreciation, obsolescence and depletion.

(g) Reasonable amounts set aside as a reserve for bad debts or contingent liabilities.

(h) Contributions the same as under the federal act.

(i) A net loss of the previous or next previous taxable year.

(j) For corporations the dividends paid from its net income for any years to Oregon residents, if paid during or within 30 days after the close of the year.

Items Not Deductable

Personal, living or family expenses.

Payments for new construction or permanent improvements.

Improvement liens.

Life insurance premiums when taxpayer is directly or indirectly a beneficiary.

Personal Exemptions

Single individual $1000.

Head of family or married person living with husband or wife, $2000.

Four hundred dollars for each dependent under 18 years or incapable of self suppor

Corporations, $2,000 in all cases.

Status on last day of year governs except exemption allowed for husband, wife, or dependent who has died during the year.

Returns—From Whom Required

Every unmarried or separated resident, or non-resident if owning property or doing business in Oregon, if net taxable income is over $1000.

Every married person with net taxable income over $2000. Thus a married man with one child and an income of $2200 would have to file a return though not liable for tax.

Every corporation and every partnership organized under laws or doing business in Oregon.

Every fiduciary subject to tax if net income of trust or estate is over $1000.

Returns of information required from anyone paying during a year $1000 or over fixed or determinable income to any taxpayer.

Consolidated returns permissible where one taxpayer holds directly or indirectly substantially the entire control of another taxpayer's business.

Miscellaneous Provisions

In filing a state return a copy of the return furnished the federal government must be attached. The state return must be filed within 90 days after the close of the taxable year, being two weeks later than the federal return.

One-fourth the amount of the tax must be paid at the time of filing the return, one-fourth on the 20th day of the third month thereafter, one-fourth on the 20th day of the sixth month, and one-fourth on the 20th day of the ninth month.

Where the taxpayer keeps his books on the accrual system, the return must be filed on the same basis. Accruing federal and state taxes for 1923 and setting up a reserve will reduce the amount that has to be paid on 1923 income. A somewhat involved calculation must be used to determine the amount of income tax, if accrued, when the taxpayer is subject to both federal and state tax.

A non-resident individual or corporation tax in Oregon on that proportion of the taxpayer's total net income which the gross business done in Oregon bears to total business done by taxpayer.

Where tax commission believes any taxpayer conducts his business so as to shift or distort true income, it may require fact necessary to determine net income properly attributable to business done in Oregon, having regard to fair profits which would normally arise.

When either husband or wife has a separate income, separate returns are permissible and will usually result in less total tax. Only one exemption of $2000 (plus $400 for each dependent) is permitted, which may be divided as the taxpayers see fit, between them. If the one with the larger net income uses the total exemption, it will make a lower total tax.

Partnerships as such are not subject to tax, but the net earnings are accounted for on the returns of the individual partners under the same method as used by the federal government.

The federal law permits the state authorities to have copies of returns filed thereunder.

On trades the property received shall be treated as cash at its fair value if all the property received is readily marketable at a reasonable definite price; otherwise no profit or loss is to be considered as arising from the exchange.

To Find Amount of Tax

Subtract allowable deductions and exemptions from gross income. If remainder is under $12,000 take tax on even thousands from table of rates and apply to balance the next percentage. Thus on $400 tax is 100 plus 3 per cent of $400, or a total of $112.

If over $12,000, multiply by 6 per cent and subtract $365..

Table of Rates

Rate	Income above Exemption		Amount of Tax
1 %		$ 1,000	$ 10.00
1¼%	$1,000	2,000	22.50
1½%	2,000	3,000	22.50
1¾%	3,000	4,000	55.00
2 %	4,000	5,000	75.00
2½%	5,000	6,000	105.00
3 %	6,000	7,000	130.00
3½%	7,000	8,000	165.00
4 %	8,000	9,000	205.00
4½%	9,000	10,000	250.00
5 %	10,000	11,000	300.00
5½%	11,000	12,000	355.00
6 %	12,000		

STATE PRESS COMMENT

Portland Journal: The French revolution was a split between the city and the country; beware of an agricultural revolution in America. Such was the warning uttered by Dr. Scholz in his address before the Portland President's Council.

It would be absurd to infer that the president of Reed college anticipates in the United States a repetition of the horrors of the French revolution.

There are revolutions and revolutions. The French spilled blood and held a carousal of horror when the under-classes threw off the weight of parasitic nobility. That is one kind of revolution.

There may be economic revolution. There may be political revolution. An economic-political revolution was what Dr. Scholz had in mind. Such a revolution is coming from the soil in America as sure as day follows night, unless conditions which prompt it are changed. The farmer will not shed the blood of his city brother. America has the ballot box. The political and economic influence of the farmer is a growing factor in national affairs and his cause has the support of so greatly increased a number of thinking people that it is nearing a majority.

Take, for instance, the testimony offered before the Wheat Growers' conference at Denver by Dr. C. J. Smith, an Oregon wheat grower.

Four bushels and 40 pounds of wheat are required to make one barrel of flour, said Dr. Smith. The grower receives in Portland $4.65 for the wheat, less storage and freight. If the miller gets 10 cents a barrel profit plus the 72 pounds of middlings and shorts he is well rewarded.

Add $5.60 to represent the cost of retailing, and the barrel of flour costs $7.28. From it the baker may make 280 loaves of bread, which he sells at 10 cents a loaf, or $228.. Subtract from this amount the cost of the flour, and there is left $20.72 that "the baker receives for his mixing, his yeast, his labor of baking, which includes the fuel, the water required to bring up the moisture content and the paraffin paper and wrapping together with some slight transportation charges. . . You can really see that the farmer could double his price of wheat, making the barrel of flour cost $9.30 instead of $4.65 and still the baker could make 300 or 400 per cent of profit."

It may be of course that other items of expense which the baker meets, together with the commissions he pays, bulk so large in his total cost that the price of the flour is a minor factor. But even then, an increase of 100 per cent, or even 50 per cent, in the price paid the farmer might mean the difference between the latter's prosperity and his failure.

It has been only a little while since a Willamette valley farmer found the price of a pair of calfskin shoes equal to what he received from the hides of a small herd of calves. The fruit grower, the potato grower and the stockman are at one with the grain grower in resenting the injustice of a profit, added between the farm and the consumers' table, which is greater than the price paid him for farm products.

The Essex car belonging to D. D. Mathews was stolen last night. The car is thought to have been taken by a party of New Year's revelers, and will probably be found in the outskirts of the city. No report was made to the officers.

To Stanford—

Miss Floretta Linville who has been spending a few days in this city at the home of A. W. Ruff left this afternoon for California where she is attending Stanford university.