

AN EXPERT OPINION.

Corporate and Government Management Clearly Contrasted.

A Public Accountant Estimate of the Men Who Handle Our Great Business Enterprises—Intelligence, Economy, Honesty, at a Premium—Such Qualities Often Lacking in the Administration of Government Bureaus.

By ELIJAH W. SELLS, C. P. A.

The position of the public accountant in respect to corporations and their management is always an independent one. Unlike the attorney, he is not expected to make out a case. The character of the service he renders is impersonal. All he can do is to tell what the facts are, and they exist for his examination in forms so tangible and so subject to other scrutiny than his own that even if he were willing to prostitute his calling he would never dare to do so. It is equally true that the knowledge he obtains of the affairs of corporations is necessarily intimate, accurate and substantially complete.

We are told that the corporation managers are dishonest, that they "exploit" the people and their utilities, that they put their own enrichment above their duty to the stockholding interest or to the patronizing public and that before there can be a return of the splendid prosperity we were enjoying the corporation must be regulated and the government must step in with a sharp eye and a big stick.

My experience in the conduct of independent and impartial examinations of books of account and affairs has covered many years and has been concerned with the federal government, state governments and city governments. It has covered the field also of railway, street railway, light, power and other public service corporations. It has dealt with industrial corporations, the so called trusts. It has taken me into banks, trust companies and insurance companies, into educational and charitable institutions. I think I may say it has taken me pretty generally over the whole field of public and private business, and if I am to judge by what my eyes have seen it is the unassailable truth that almost any one of the men who stand at the head of our great business institutions is far more competent to run the government and would run it more economically, more wisely and more honestly than any of those who are in the business of running governments.

I know as a matter of fact that the management of our great properties is generally intelligent and economical and that the management of our government bureaus is generally loose, irregular and frequently dishonest, and when I read the articles with which so many of our newspapers and magazines are filled nowadays reflecting on the men whose genius is developing the country's resources and when I hear the proposals of politicians from the most eminent to the least for the passage of laws to hamper and restrict the energies of these men on the theory that their integrity is open to suspicion my mind inevitably brings up the contrast that I always observe between a corporation's way of doing things and a government's as disclosed by their respective records and books of account.

For the purpose of this comparison incompetency and dishonesty need not be separated. Putting them together, it is my deliberate estimate that, judged by the highest standards prevailing in the best conducted corporations, there is less than 10 per cent of both among men in the management of corporations generally and at least 90 per cent of both among public officeholders, and I base this estimate upon my experience as a public accountant.

The men intrusted with the management of the corporations are better fitted to administer the affairs of such corporations and to exercise judgment in matters concerning both the investor and the public, which takes their product or utilizes their franchises, than are those men who hold public office qualified to fill even their own positions, much less to undertake administrative control over corporations. The facts that prove this do not deal with the mere matter of honesty and efficiency. The organization of a public bureau is much less compact, much less harmonious in its operation, than the organization of a great railway or a great industrial corporation.

The men at the head of such business organizations in practically every case are experts, working diligently in harmony and ready to work to the limit of their endurance, with full and direct control of their subordinates. On the other hand, nothing can be more notorious—the results are obvious to every public accountant who investigates—than the fact that in nine cases out of ten the head of a public department spends most of his time promoting his political interests, and the employees generally, protected by the civil service regulations, are looking to see how little rather than how much work they can get into their appointed short hours.

Wasteful Government.

If we would only bring home to the people the way in which wasteful government bears upon them in their daily life, if we could only make them realize the way they are robbed by inefficiency and the fact that the taxes that are paid to support an extravagant administration in their daily incidence come upon the poor, we should have everywhere recruits in the army of reform.—Governor Charles E. Hughes of New York.

What is Best for Indigestion?

Mr. A. Robinson of Drumquoin, Ontario, has been troubled for years with indigestion, and recommends Chamberlain's Stomach and Liver Tablets as "the best medicine I ever used." If troubled with indigestion or constipation give them a trial. They are certain to prove beneficial. They are easy to take and pleasant in effect. Price 25 cents. Samples free at Huntley Bros., Oregon City and Molalla.

The Courier is the paper that gives you the market report.

MUNICIPAL MANAGEMENT.

Galesburg's City Waterworks Are Run on a Business Destroying Principle—Water Less Popular Than Gas.

A recent issue of Public Service contained an article by William H. Hodge on the public works of Galesburg, Ill., under the title "Ownership That Does Not Pay." Although the rates are high, the waterworks lose upward of \$10,000 a year, with a liberal allowance for hydrants. The contrast between municipal and private management is sharply brought out by the fact that for every three families that use city water there are five that have gas stoves, gas being supplied by a company. The writer explains:

"The city does not seek to encourage new business. Consumers must deposit \$13.50, or the full cost of a meter, before receiving service and keep the money on deposit as long as they keep the meter. They are required to put in and pay for the lateral pipes, or service connections with the street mains, and no inducements whatever are held out to them to encourage them to become patrons of the city water plant. If a patron becomes delinquent and moves away the city insists on some one paying the bill before the water is turned on for the succeeding tenant, thus forcing either the landlord or the new tenant to liquidate expenses belonging to others.

"Even those citizens who wish to become patrons are not permitted to do so in many cases because the city is niggardly in extending mains. Scarcely a council meeting is held at which unsatisfied demands and protests are not presented calling for new mains to newly built up residence sections. Numbers of these are without city water and seem to be unable to get it. The last annual report of the water superintendent shows there are thirty-three miles of water mains. In the year 1906-7 extensions amounted to only 4,105 feet of six inch pipe, costing \$4,525.96.

"Those conditions and others make the water situation in Galesburg a curious study. The 1906-7 report of the superintendent shows 1,575 meters in use, meaning just that many water takers, or one to every 14.6 persons, less than one in every three families of four individuals.

"There were, roughly speaking, more than 1,000 gas stoves in excess of users of city water in Galesburg at this time, which would lead to the conclusion, if all other conditions were equal, that the gas stove in this town is considered far more important to health, comfort and happiness than municipal water. The owner of a gas stove, however, has his service connection made free, pays nothing for the use of the meter and a reasonable price for the fuel used, features, it is clear, which have not been lost upon him."

The writer goes on to describe the municipal electric light plant, the records of which are quite inadequate. A low estimate, however, makes the cost per lamp per year over \$60 on moonlight schedule, which is the equivalent of about \$86 to \$90 for all night service. Mr. Hodge also quotes the mayor as saying that he does not think municipal ownership and operation can be made a success in the United States so long as present political conditions prevail. He thinks that public utilities should be operated by private companies under franchises fair to all concerned and is of the opinion that such a method contributes to the economy of the community and its development and upbuilding.

ST. JOSEPH'S PREDICAMENT.

The Political Plum Proves to Be a Pickle.

The unseasonable squabble in the municipal electric plant of St. Joseph, Mo., illustrates the menace of politics in such plants. Some months ago City Electrician Stewart, who has charge of the plant, was indicted by the grand jury. A thorough investigation by expert accountants resulted in quashing these indictments, as there was no evidence that he had been guilty of anything worse than the "loose book-keeping" which is so essential in municipal plants if they are to make a good showing.

In spite of his vindication Stewart was removed by the mayor, who apparently thought it a good chance to put a friend of his in the position. Stewart refused to surrender the plant on the ground that the mayor had no power to remove him except for cause. For some weeks both men have been at the plant, neither drawing any salary, and the case is before the courts.

Meantime a flank attack has been made by the mayor's party by introducing an ordinance to abolish the office of city electrician and create that of superintendent of the electric light plant, thus getting rid of Stewart and enabling the mayor to appoint his own man.

The St. Joseph Press protests against such tactics in an editorial headed "Save the Electric Light Plant From Politics." Such protests are futile so long as "practical politicians" are in charge of city affairs, for to them municipal plants are the plums which make office worth striving for.

Berkeley, Cal., Rejects M. O.

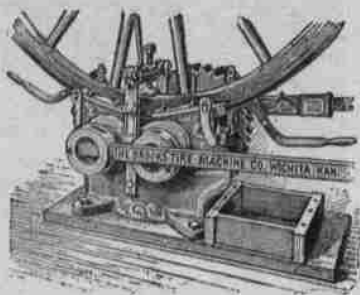
J. V. Mendonhall, town clerk, writes that the citizens voted against the proposition to issue bonds to establish an electric light plant in connection with an incinerating plant, for which the proposition to issue bonds was also defeated.—Electrical World.

The public is best served where the corporations are most prosperous, and the corporations are most prosperous where the public is best served.—Everett W. Burdett.

How's This?

We offer one hundred dollars reward for any case of catarrh that cannot be cured by Hall's Catarrh Cure.—F. J. CHENEY & CO., Toledo, Ohio. We, the undersigned, have known F. J. Cheney for the last 15 years, and believe him perfectly honorable in all business transactions and financially able to carry out any obligations made by his firm.—Walding, Kinnam & Marvin, Wholesale Druggists, Toledo, O. Hall's Catarrh Cure is taken internally, acting directly upon the blood and mucous surfaces of the system. Testimonials sent free. Price 75c per bottle. Sold by all druggists. Take Hall's Family Pills for constipation.

TIRES SET QUICKER



The "BROOKS" Cold Tire Setter

Compresses the Metal COLD

No burnt or charred felloe surface to wear away but a hard wood surface instead. It gives just the amount of "dish" required; no guess work about it.

We Guarantee our work and refund the money if not satisfactory. Give us a call and see the machine in operation.

SCRIPTURE & BEAULIEU

Oregon City, Oregon



THE CITY'S SNAIL SERVICE.

The Slower the Work the Steadier the Job Has Been the Rule in the Public Works of Boston.

In its latest report to the mayor the finance commission deals with one of the most flagrant abuses in municipal service that has yet come before it. The item of labor is about the heaviest that has to be met by city appropriation, and a great deal depends upon its efficiency or inefficiency. It is a matter of common observation that the city employees are time killers. The sluggish pace at which they perform their labors is a popular joke, but it is no joke to those who pay the taxes and for every dollar contributed receive but the fraction of its value in service. Any one watching the performance of a gang of city men in any particular line of work can be convinced that we are supporting an army of drones. The principle by which they are governed is not a fair day's work for a fair day's pay, but the smallest amount of work that can be accomplished without endangering a position.

Unfortunately positions have been only too secure under recent conditions, because they have not depended upon values, but upon pull. It has been even probable during the last few years that a man was more in danger of losing his job from being too active than from being too inert. Actively endangers the opportunities of a larger number of men. The more the work can be made to hold out the greater the number of places for the benefit of the political contingent.

We have not needed an investigation to prove all this to the average citizen. The proof is patent wherever city work is carried on, but the finance commission has rendered a service by showing through comparison with the work of private corporations to what extent approximately the city is being defrauded and to what extent it has lost ground in efficiency during the past thirty years. Under the system of fewer hours there has been more than a proportional loss in accomplishment. This is not only demoralizing to all holding city jobs, but it is embarrassing to the claim of labor organizations that as much work could be done in an eight hour day as in one of nine or ten hours. Thus they are not only cheating the city, but they are doing an injustice to the great industrial body for whose good faith they are in no small degree responsible.

The figures furnished by the commission are eloquent. They show that in a sewer department job the highest average number of bricks laid per hour was seventy-eight, whereas the lowest average upon metropolitan work was 105 and the highest \$84, or nearly five times as much in the latter case. If this discrepancy exists in skilled labor, where some pride of calling may be supposed to exist, to even a greater extent is it likely to be found in those inferior lines where the deficiencies of a single worker are concealed in those of the whole number.—Boston Transcript.

Clever Housekeepers Buy

their groceries here because they know the qualities are always the highest. That does not mean that the prices are the same, however, The Prices of Our Groceries will compare favorably with any. We invite your especial attention to our Brand of Flour "SEELEY'S BEST."

Every sack guaranteed satisfactory and better than any other brand on the market today. Made in the most up-to-date mill of the choicest Washington Hard Wheat. The largest sale of any new brand of flour in Oregon City. Include a sack with your next order and be convinced. Price \$1.40 a sack or \$5.20 a barrel.

SEELEY'S

To Peoples' Store

Main Street OREGON CITY

Exercise Before Feeding.

The exercise of an animal before feeding should not be neglected. They can be worked without harm up to within a week or ten days before feeding, provided they are handled carefully. After they have been taken out of harness be sure that they get some exercise each day and do not feed large quantities of nutritious grain, as this will tend to stimulate the milk flow too soon and may cause milk fever or a bad udder. I also believe there are many cases of scours in colts caused from this error. The quantity of grain should be gradually reduced and the amount of bran increased.—Professor R. C. Obrecht, University of Illinois.

Excellent Health Advice.

Mrs. M. M. Davidson, of No 397 Gifford Ave., San Jose, Cal., says: "The worth of Electric Bitters as a general family remedy, for headache, biliousness and torpor of the liver and bowels is so pronounced that I am prompted to say a word in its favor, for the benefit of those seeking relief from such afflictions. There is more health for the digestive organs in a bottle of Electric Bitters than in any other remedy I know of." Sold under guarantee at Jones Drug Co.'s drug store, 50c.

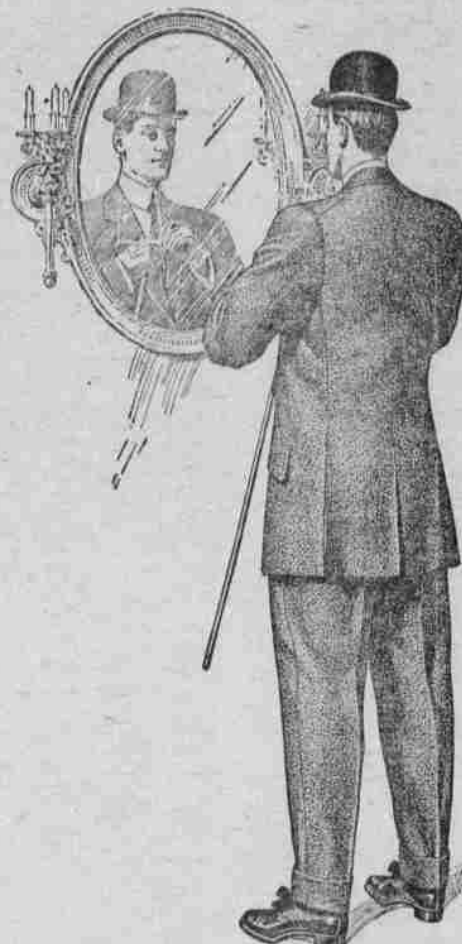
Horse Collars Should Fit.

A badly fitting collar makes the young team horse troublesome. It is of the greatest importance that the collar should fit perfectly, so that it does not cause discomfort to the animal nor wring or hurt its shoulders. The shoulders often become more or less tender at first through the pressure of the collar against them, and in order to harden the skin on them it is a good plan to bathe them with a solution of salt in water (or alum in water) when the young horse has finished his work for the day.

NO MAN WILL EVER WEAR A MORE

STYLISH SUIT

Than Our HART SCHAFFNER & MARX "Varsity" Sack Suit



THERE'S DISTINCTION in it; Gives a man a "so-different" look; high-toned. You'll miss a good thing if you don't see a and wear THESE CLOTHES

THE NEW FABRICS are very fine; browns with rich stripes in harmonious colors; grays of various shades and kinds. We can fit you perfectly in these goods; and they are All-Wool, perfectly tailored.

We'll sell you a Suit or an Overcoat here at the right Price

Copyright 1906 by Hart Schaffner & Marx

L. ADAMS

"Oregon City's Busy Store"

ASK FOR RED TRADING STAMPS

FOR SALE—Modern Bungalow IN PORTLAND



Just Completed—All modern improvements—7 Rooms, Hot and Cold Water, Electric Lights and Bath. On one or two Lots.

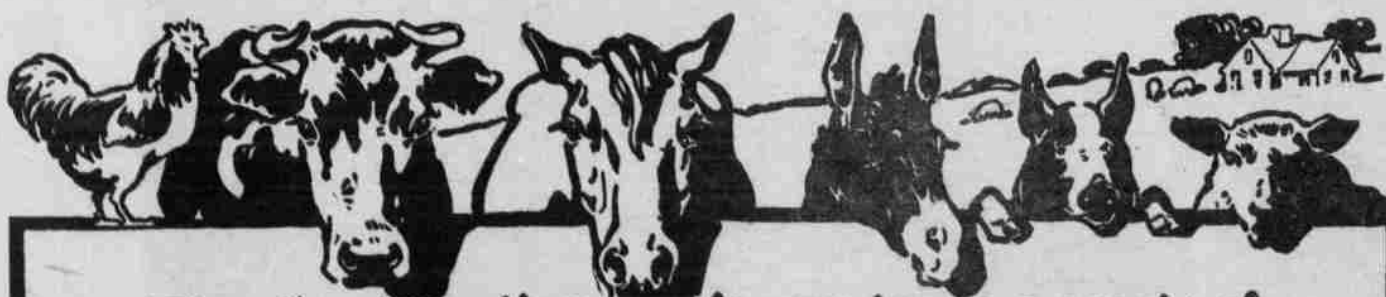
ROSE CITY PARK

Portland's Fast Growing Addition. On the Main Street to New Driving Park. Terms.

EASTHAM, SMITH & CO.

OREGON CITY,

OREGON



The discriminating farmer keeps a supply of SLOAN'S LINIMENT

For spavin, curb, splint, sweeny, capped hock, founder, strained tendons, wind puffs and all lameness in horses - For thrush, foot rot and garget on cattle and sheep - For hog distemper, hog cholera, thumps and scours in hogs - For diarrhoea, canker and roup in poultry -

AT ALL DEALERS - - - PRICE 25c, 50c & \$1.00

Send for free book on Horses, Cattle, Hogs and Poultry - - Address Dr. Earl S. Sloan, Boston, Mass.