

# Farm Commentator Tells Net Income Yardsticks

By Bill Hansen  
KEX Farm Commentator

Seems sort of childish to address full-fledged farmers on the matter of comparing "gross income" with "net income." Daily contact with many farmers shows that there is often a need for better understanding on this subject.

"I'm doing fine now," a farmer told me last Monday. "I've got an income of about \$10,000." We had reason to go into details later in the day and found that according to good accounting standards he was actually losing a couple thousand dollars a year, beside his own labor and his wife's helping him.

His cash outlay—things he had to buy and pay for—amounted to \$20,000. All figures approximate. He took \$1,200 worth of vegetables, meat, dairy products and eggs from his farm and this was included in the \$10,000 gross income.

His investment in buildings and special equipment was \$30,000. This equipment will run down year by year and within seven years he either won't have any or he will have to replace it. So the item called "depreciation" will run \$4,000 or more.

On an investment of \$35,000 the farmer is entitled to some in-

terest. At 5 per cent this amounts to \$1,750.

Prices these past few years have been for above average on some items. If you use a ten-year average price as a basis, the income will run much less than \$10,000 gross.

This farmer is an excellent worker and in good demand when his time permits. He is a journeyman mechanic who can get \$1.50 and more for an hour's work. If he placed this against his farm at the same rate, he would be losing big chunks of money just for the glory of being his own boss.

The basic rule of hard work is that the laborer is worthy of his hire. The primary law of business is "caveat emptor." Loosely interpreted in the Latin this means: "You've got to look after yourself."

We'll easily agree that if you don't work a farm, you can't make it pay off. Can we go one step farther and agree that if you don't watch your "P's and Q's" you're going to lose money? There are proofs of this.

It would be impossible here to list all the ways in which farmers fool themselves into believing they are working for a profit while they are merely using up their energies, their capital and their youth. Let

# Hillsboro Argus

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HAROLD C. KESSINGER who will speak at Knife and Fork club.

## Knife and Fork Club Schedules Humorist Here

A composite of Will Rogers and Wendell Willkie will come to Hillsboro in the personage of the Hon. Harold Caldwell Kessinger, nationally famous orator at the next meeting of the Washington County Knife and Fork club, Friday, January 21 at 6:30 p. m. The meeting will be held at Peter Roscoe School Cafeteria, J. M. Pershing street.

Judge Kessinger has the droll humor of Will Rogers and he has the manner and appearance of Wendell Willkie. His personality and speech have captivated scores of audiences throughout the United States. His lectures have been briefly summarized as "common sense dramatized."

In addition to his ability to administer justice, the judge has been successful as editor, publisher, business executive and educator.

Judge Kessinger was born in southern Illinois of Scotch, French, German and Irish descent. He was reared a Quaker and was educated for the law at Blackburn college, Northwestern university and the University of Chicago.

On July 1, 1947, Kessinger completed a successful term as Governor of the 122nd district of Rotary International. During the period he officiated in this capacity, he addressed leading groups from Coast to Coast. The New York Rotary reported: "Kessinger is a truly great humorist and philosopher... was received with thunderous applause."

## John Deere Day Set by Hillsboro Implement Firm

John Deere Day, with free lunch at Hillsboro Implement Co. and a free luncheon at the Venetian theatre, has been scheduled for Wednesday, January 19 by the local farm equipment firm.

Free lunch will be given to farmers, their families and friends, at 11 a. m. at the sales room of the implement company. The showing of "The Sugar Plum Tree," a comedy plus a number of agricultural movies, will begin at 1:15 p. m.

Starting in "The Sugar Plum Tree" is Don Wilson of radio fame, who as master of ceremonies, awards a cow, chickens, feed, a hen house, brooder house, and other equipment to Matilda Thorne (Linda Johnson) and to St. John Smith (Kirby Grant) the winning contestants. Each is given a farm, in reality, one farm divided in half by an old spite fence that is symbolic of the attitude of the young folks toward one another.

Matilda's Aunt Charlie (Billie Burke) and David Dingle (Lee White), the hired man, point out the happier way of life.

## Tualatin Valley Air News

By Evelyn Whitmaker

If you've seen a blue-and-yellow Cub flitting around with "one too many" which on the landing gear arrangement, think nothing of it, it's just another of Swede Ralston's many innovations. Swede took the conventional landing gear off his PA-11 Air Shave and installed a tricycle landing gear. This ship is believed to be the only PA-11 in the U.S. approved for this type "land legs." CAA Engineers Smith and Chester have spent several days here running the necessary tests for the approval. Elsewhere in the U.S. the J-1 cub has been approved for the tricycle gear, but none so far have made an appearance on the west coast.

Some of Hap Oslund's students over at Oslund Airways were really working their brains overtime last week. Ed Leach, Civil Aeronautics Inspector, came out to give the boys a work-out on CAA exams. Into each life some rain must fall, meaning flying is lots of fun but every now and then a CAA exam must be passed.

Hap's wife, Peg, on vacation from the Argus office (Peg's Corner) from the 6th to the 13th, started this week by sewing up a flying suit borrowed from Ed Ball. The suit is lined with bearskin and needed some repairs. Hap and Peg were getting ready to make a short trip over to eastern Oregon. Anticipating plenty of cold weather, Peg wanted to make sure none of the cold would come through to her. The suit was a little on the big side, but all the better to keep the occupant warm.

Ed Ball went up for a check ride with CAA Inspector Asbury Friday and came back with the good news that he'd passed his test for Commercial Flight Examiner's Rating. Incidentally, there's a new G.I. cadet at Ball-Ralston's: Verle Lynch of Gales Creek.

When you see a red-trimmed silver ship pickin' 'em up and settin' 'em down at the Hillsboro Airport, it's very apt to be one of the Wik's Air Service fleet. All their ships, with the exception of the new Taylorcraft '85', have undergone the "treatment" for this red and silver standard color scheme, the latest being the 190 Stinson, which was blue and yellow until recently. It's a right snappy looking job, too, for

## Record Shows Value of ACP

The record farm production of 1948 is but a part of the return on the investment in conservation farming for the past 12 years, says E. Harvey Miller, chairman of the Oregon State P.M.A. committee.

"The nation's assistance to farmers to help them carry out soil and water conservation practices is really paying off," Miller stated.

Conservation, of course, would not entirely overcome extremely unfavorable weather nor widespread losses from insects and disease, but it does make possible increased yields from better strains, more efficient methods and improved insect and disease control. Miller stated: "Without the right kind of soil conditions these other improvements would still be ineffective."

Under the Agricultural Conservation program, the chairman points out, farmers of this country have in the past 12 years terraced 14,177,000 acres, about 700,000 miles; constructed 629,000 erosion and flood control dams on farms and ranches; planted 622,000 acres of trees, seeded 102,000,000 acres of crops, on the contour; applied 183,947,960 tons of lime to 194,733,000 acres of farmland and applied 15,789 tons of phosphate fertilizer to 123,440,000 acres to make possible the growing of legumes for soil improvements

## Willamette Vetch Rule Folder Out On Certification

Deadline for submitting applications for Willamette vetch certification is February 15.

This announcement is made by H. E. Fennell, O. S. C. extension certification specialist, who adds that applications may be filed in any Oregon county extension office. At the time application is made, application and certification fee is also payable.

The payment, \$2.50 with the application and an additional 40 cents per acre for the certification, must be paid before field inspections will be made. This initial payment, Fennell points out, does not pay seed laboratory fees, which are collected by the federal-state seed testing laboratory at Corvallis.

With the exception of the laboratory fee which is handled separately, the payment made at the time of application will be the only fees required unless extra services are performed.

Refunds and adjustments are also set up in the rules for certification, mimeograph copies of which are now available in all county extension offices. The publication is

entitled, "Vetch Seed Certification Standards."

Field inspections of all fields of Willamette vetch entered for certification will be made during February and March, Fennell states. Only crops grown from certified or foundation seed may be certified. Oregon certified blue tag or Oregon foundation purple tag seed is acceptable. Tags must accompany applications for certifications as proof that acceptable seed was planted.

To meet seed standards for the foundation purple tag or certified blue tag grade, none of the following seeds may be included: corncockle, Canada thistle, leafy spurge, perennial sow thistle and field bindweed.

## Beaverton Man Enlists in Army

James Gilbert Billiu of route 3, Beaverton, enlisted in the regular army for three years on December 30, according to Sgt. William Bond of the Hillsboro army and air force recruiting office.

James was sent to Fort Ord, Cal., for his eight weeks of basic training. After his basic training he will either be assigned to one of the many service schools, or will be assigned to one of the units in the U.S. or abroad.

**Named To Staff**  
Jean Kennelly of Hillsboro has been named assistant society editor of the Oregon State college Barometer.

**Nelson Dog Large**  
A W. Nelson of Hillsboro has a Great Dane dog 30 months old that is 37 inches tall at the shoulders and weighs 171 pounds.

Say You Saw it in the Argus

**BENEFIT DANCE**  
Thursday, Jan. 20th  
American Legion Hall  
FOREST GROVE  
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KNIGHTS OF COLUMBUS  
Music by Mill's Melodians  
Admission: \$1.00 singles; \$1.50 couples

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**FELT SCATTER RUGS**  
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Smaller sizes as low as \$1.00  
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A variety of colors. In long mohair or tapestry. These chairs would fit into any room.  
EACH \$24.95

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In colorful tapestry coverings.  
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**THERMADOR Master Heat Fan**  
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Royal Ruby Anchorglass  
A deep wine red color. A truly beautiful set of dishes. At this price for one day only.  
One to a Customer \$4.95

**DINING ROOM SET**  
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