### COOS BAY TIMES M. C. MALONEY, Editor and Pub. DAN E. MALONEY, News Editor

Official Paper of Coos County

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NEW YEAR RESOLUTIONS.

ESOLVED-That the straight and narrow path is the easiest after all. "That patience brings her perfect AT MIDNIGHT NEW YEAR'S EVE

work

on earth. That it is wiser to count your own blessings than the other fellow's. Make every cent count and count

every cent. That happiness dwells within us; There are souls so scarred by the hence the folly of seeking it else-

more satisfaction than doubtful associations.

To give your head the custody of your heart.

- HAPPY NEW YEAR -True friends seldom come in bunches.

Mere talk is cheap, but some advice is expensive. Every time a woman gets married

some man's troubles begin. You can't always judge a man's worth by the taxes he pays.

Nothing pleases a woman more than to be misunderstood by a man. - HAPPY NEW YEAR -

### ETERNAL THINGS. HE only things which endure are

normal truths and the characters which they form. No matter what changes occur in human society, or in the realms of the physical world, no matter whether the Another year is here at hand, world or the universe changes or not, right is right and always will be. And it is time to figure and Goodness is better than sin. Love. remains the same and ever must. God 7t's time to balance up the score is "the same yesterday, today and forever," and as the divine charac- With all your trade and-what is ter is unchanging, so is that imitation and reflection on it which men and women are permitted, and en- It's time to figure profit, loss, abled by divine grace to attain. To The business of the yearthis hollness change in the sense of If it was only hoss and hosa development and further culture Or showed a little clear. must be possible, but not in the sense But there's one reason, only one, that its nature can vary. The eternal For taking such a viewendurance of righteousness is an in- it's not to change the thing that's spiring fact which nothing can disprove, and on which we may depend safely, says an exchange.

### WHEN CITIES GUESS.

UESSING at the amount of mon- And never fool yourself. en a common practice among Oregon cities, towns and with the result that the guess became the tax levy for the year, says Don C. The value of the furniture Sowers, professor of municipalities at the University of Oregon, who is put- Your motor trucks, your horses, ting out a series of short articles en- Your condition at the banktitled "Short Talks for Busy Offi- Count everything that you can see cials," for the free use of city officlals throughout Oregon. Forty city Then figure very carefully officials have already asked for the series.

of county courts, according to Professor Sowers, whose principal business it is to assist Oregon municipalities. Fut neither matter to excess to get on a better business basis. Like certain other chaps. and whose work is given by the Uni- And yet I guess next year I'll try versity without charge.

"The two facts available as a basis My doctor never said that I for determining the levy for the coming year have been the levies Cuss? "On occasion I expect made the previous year and the balances remaining in the various Put always try to recollect funds," says Professor Sowers. "The Exactly where I am. Conneil has not known;

"a-Whether last year's appropriation was spent wisely and economic Put why not cut it out? - There might cally;

"b How much of the supplies purchased the previous year were on Your honor? "That I keep at parhand;

each of the various offices and departments;

'd-How much would be needed to conduct each office or department for You can't wear any angel's wings the following year:

"e-How much equipment would And yet it may be that a man have to be purchased for each and Would make about as much all departments; how much would be If all the time he didn't plan needed for new buildings; how much On slipping such and such new activities would cost;

"f-What was the total amount "Perhaps mother year needed to conduct the city's husiness: I'll fer some little chances go

"After the tax levy was guessed at, the various Council committees Good temper? "There is where I'm and officials would authorize expenditures payable from the various funds until the funds were exhausted. I like a night of laugh and songand after that warrants were issued that were stamped 'Not paid for want. My cliows with the other boys of funds.' By this system annual de- And hear the music bang; fleits occurred and the city debt in- I guess I make as much of noise creased year by year. This system has been going on for many years in And yet perhaps another year Oregon and elsewhere, until now When for the house you roam many cities have outstanding war- You fellows who are full of cheer rants amounting to from a few thous- Mig'at take a little home and dollars to more than \$100,000 And, if your temper is so sweet,

as a most unbusi-

### WITH THE TEA AND THE TOAST

GOOD EVENING.

A New Year's Resolution. I will be a true man, a trustworthy friend, a tender sympathizer, a timely helper, a topmost idealizer and a tenacious toller.-Selected.

- HAPPY NEW YEAR ----

That Cook Bay is the best place The Old Year said: "In this well worn pack I've carried for many a day

> things You must bury or throw away,

fires of pain 'Tis best by far to conceal them That peaceful solitude brings in the deepest grave that the Past can dig."

But the New Year said, "I will heal them."

- The Old Year said: "You will also find

A number of broken hearts-Not merely dented or cracked, alas, But snapped in a dozen parts, To the junk heap gathered by Father Time

At once you had better send them. For they only litter the world in water." But the New Year said: "I will

mend them." -Minna Irving.

## INVENTORY

An old year passing out; To sort of look about;

And square yourself again With all your fellow men.

done.

But learn the thing to do.

- HAPPY NEW YEAR - So take an inventory now Of stock upon the shelf, Of book accounts and loss allow ey needed for ensuing year has Sit down and figure for a while

> The cost of same, and freight, From desk to water tank.

From low to highest shelf; The value of yourself.

The same guessing has been true First, habits. Smoke? "A little, Drink? "Socially perhaps --

To do without the stuff-

Don't smoke and drink enough. I might say maybe 'damn,

I never (I don't think it's right) Let ladies bear me swear," Same gentlemen be there.

A hundred full percent. From cook to president A fellow has to do some things He wouldn't otherwise-

And beat these other gays."

Across on Mr. So-and-So. And read my title clear."

Ask people at the Club. To sit around and rub

The office wouldn't care ystem is the remedy ad- if you should even radiate assor Bowers for what A little of it there.

And friends? "Of friends I have a

But knows and knows me well-Ask any fellow up or down The street and he will tell." And yet, my brother, you should se That friendship isn't that: To be a friend is more to be A help when men are flut-To sort of cheer a man who's glum,

To give a dollar to a bum, A hundred to the poor, Your men? "Of course I treat them

well-And pay them plenty, too. I pay them, any man will tell, Are more than a bushel of useless

For ev'rything they do. And, when a fellow naka a raise, I give it if I can. Provided that I think it pays

And really need the man." Yet maybe not with cash alone Your labor you should pay: Perhaps some praise for work well done

And some a lot are worth-

And friendship is, I tell you what,

There's not a man about the town

The best thing on the earth.

Some chap a job secure.

Would help along the way, And, when it's time to elevate Some fellow's wage a bit. It might be better not to wait Until he asks for It.

Your competition? "Sure, I treat My competition fair; Although I have some guys to beat Would make an angel swear,

You ought to hear the things I hear Concerning some of them; The price they make is often queer, The quality a gem,"

Perhaps 't were better not to heed

The things that others say; t would be pleasanter, indeed, A fairer game to play. For things are often far from true That gomins tell with glee, If your competitors you knew,

All happier would be.

Now figure up the balance, friend: On one side put the things. That through the year from end to end

The day returning brings-The smile, the grip, the pleasant word.

The help when trouble rose, The luck you had, the laugh you heard. And matters such as those,

Then on the other side put down The things you did for men-The things you did to help the town And help your brothers; then Your habits, temper, honor, all You did with heart or hand-Put ev'rything you can recall, And find out how you stand.

### -Lumberman Poet - HAPPY NEW YEAR -MATRIMONIAL REFLECTIONS.

vorce, jotted down her reflections during the trial: "It is better to be single in peace

than married in war. "Matrimonial ties are like corsets -if too tight, they hinder free development; if too loose, one might

as well wear none at all. "Wives should be joiliers, not jail

"Judging from the divorce records, It looks as if Hymen's torch was made of brimstone

"Many a married man would never he missed if his wife did not throw things at him. HAPPY NEW YEAR -

PERT PARAGRAPHS.

Time is money when you are asked to pay \$1.50 for repairing a 98-cent waten.

You may think you are different from others, but you have a lot of people just the saure. Of course there are more boldness

on a rainy day thun other days: Some are malifeltus; and nome are

No matter how big a mon may be "c- How much it cost to maintain Some tricks in ev'ry trade there are, the odds are that there is a woman comewhere in the world who is cuidle ble of matcing him feel small; Exchang

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