

McNARY TALKS DEVELOPMENT

Government Will aid, but Expects Return, Says Oregon Senator

(Continued from page 1)

In Stanford university where he was associated with the publication of the daily there. Better Harmony With Japan Urged

Dr. Frederick Starr, long-time professor in the University of Chicago and now lecturer living at Seattle, shared honors with Senator McNary as the principal speaker at the banquet. He made an impassioned plea for better understanding of Japan's friendship to the United States.

He declared sympathetically that Japan bore the kindest feelings to the United States, a feeling of friendship and good-will which was imperfectly understood by this country. Dr. Starr said his conclusions were based on 25 years of intimate experience with the people of the Orient.

Life Membership Certificates in the association were presented by President Ralph S. Cronise to Hal E. Hoss, secretary of state, and to Professor C. J. McIntosh of Oregon State College at Dean Eric W. Allen of the University of Oregon. Neither of the last two men were present.

Willard L. Marks of Albany, president of the state senate, presided as toastmaster, introducing the speakers and presiding over the formalities of the evening with a round of persiflage on various editors in the state.

Henry R. Crawford, president of the Salem chamber of commerce, welcomed the editors by telling them the city was unusually happy to have the association as its guests.

Miss Mary Schultz, Salem violinist, delighted the audience with two numbers.

The Salem drum corps entered the dining hall early in the evening and gave two well-played selections.

Following the adjournment of the program, dancing was enjoyed until midnight.

The attendees at the banquet were one of the largest at an affair of its kind held by the state editorial association.

The Salem chamber of commerce acted as sponsor for the banquet and the Salem A. C. club for the dance which followed.

COST ACCOUNTING
NEED OF INDUSTRY

(Continued from page 1)

termines upon a policy of making the flax industry carry its own load. With the selling price of products, seed, tow, fibre, determined by the market, how can a manager judiciously determine the fair price to be paid for the raw material unless he knows the costs of producing each product? Furthermore, how can economies be made in the industry if the facts of the cost of operating each department are not definitely, accurately known? The old cost of loss cannot be known if her whereabouts are unknown.

Fortunately, the industry can and will be administered in the future from a business basis.

This will be the procedure: Each process in handling the flax will be departmentalized. Receiving, storing and threshing will be an operation. A second one will be retting. A third will be scutching. A fourth will be sorting, grading and delivering the fibre. A fifth will be the sub-

HOLLYWOOD
Home of 25c Talks
A HOME OWNED THEATRE
LAST TIMES TODAY
Special Mickey Mouse Matinee Today 1:30 P. M.

WILLIAM HAINES
A TAILOR MADE MAN

Also Colored Mack Sennett Comedy, News, Cartoon Comedy, and Serial, Tom Tyler in "Phantom of the West"

Coming Sunday
Sunday Monday
CHARLES FARRELL
JANET GAYNOR

Together again in
"THE MAN WHO CAME BACK"

FIGHTING CARAVANS

A Paramount Picture

The Fourth Estate . . .

SALEM editors are pleased that the largest number of editors ever in attendance at an Oregon Editorial association convention are now here. A variety of reasons account for the large attendance. The tour of various state institutions provides an attraction. Several editors confessed they wanted to see and hear the man who has dominated Oregon newspapers for months, Governor Julius L. Meier. The central location of the capital city in respect to the state also provided a reason for the large attendance, and a battery of mail broadsides sent out by the association management, by the local chamber of commerce and by the local newspapers advertised the convention in good style.

Any number of interesting personalities are gathered at the meetings of the editors: Colonel C. C. Chapman, pungent, witty, perspicacious editor of The Oregon Voter whom Governor Meier refuses to shake hands with; smiling Colonel E. Meier who often declares the weekly press is the backbone of the nation; factually-minded Harris Ellsworth of Roseburg who has been doing a good job trying to get the editors' home there; dignified Ralph Cronise of Albany, president of the association; sharp-tongued, brainy Claude Jagalls of Corvallis, antagonist of Meier and rumored to be on the governor's list of intended victims; Earl Richardson, careful, successful publisher of the Polk County Item-Observer, and his one-time partner and constant tillicum, Arthur Steele of the Clatskanie Chief.

The convention is a great rallying ground for men whose interests make the press important in their success. For example, the politicians. Governor Meier, who has been most cautious to attend the convention, walked across the hall to speak to the editors this morning. Senator Frederick Steiwer was on hand at noon as was Congressman Butler from The Dalles. Senator Charles McNary

aided operations, manufacture of upholstery tow, feed, pulled into the hall. Several suggestions have been made, all more or less satisfactory. The amount of floor space used by each department in comparison to the total floor space is one suggestion as a ratio for overhead distribution. A second has been to determine the ratio between the amount of horsepower used by the machines of one department compared to the total of all horsepower used. Probably the most acceptable solution is that proposed by L. L. Lewis, office manager of the industry. He suggests that for a typical year, the total manufactured worth of all products from the industry be computed. The value that each product manufactured bears in proportion to the total manufactured value would be the ratio. This department bears of the total overhead. Thus if fibre represented 70 cents of every dollar produced, the cost of fibre manufacturing would bear 70 per cent of the general overhead. This cost would be added actual wages paid in the fibre department, cost of materials bought for the fibre department and costs of receiving, retting, scutching the flax. A basis for determining production costs could then be obtained.

The most valuable result from a system of cost-accounting will be to permit operators of the industry to know where it is weak and thus to afford a place to correct errors. To date much of the work in the flax industry has been done in too blind a fashion. The result has been losses; huge losses, some of which might have been avoided if the hand at the throttle had known more of the dangers which lurked around the curve.

Overhead Problem

A vexing problem has been to determine accurately what share of the general overhead to assign to each department. Several suggestions have been made, all more or less satisfactory. The amount of floor space used by each department in comparison to the total floor space is one suggestion as a ratio for overhead distribution. A second has been to determine the ratio between the amount of horsepower used by the machines of one department compared to the total of all horsepower used. Probably the most acceptable solution is that proposed by L. L. Lewis, office manager of the industry. He suggests that for a typical year, the total manufactured worth of all products from the industry be computed. The value that each product manufactured bears in proportion to the total manufactured value would be the ratio. This department bears of the total overhead. Thus if fibre represented 70 cents of every dollar produced, the cost of fibre manufacturing would bear 70 per cent of the general overhead. This cost would be added actual wages paid in the fibre department, cost of materials bought for the fibre department and costs of receiving, retting, scutching the flax. A basis for determining production costs could then be obtained.

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Part Time Wife

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Sunday Monday
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Together again in
"THE MAN WHO CAME BACK"

FIGHTING CARAVANS

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WARNER BROS.
Elsinore
LAST TIMES TODAY

Richard Arlen 'GUN SMOKE'
Mary Brian - William Boyd
STARTS TOMORROW - 3 DAYS

The thrilling answer to crime rule in America!

THE SECRET SIX BEERY
with WALLACE
A Cosmopolitan Production (in a marvelous role, even better than his "Butch" of "The Big House")
A Metro-Goldwyn-Mayer Picture
LEWIS STONE, JOHN MACK BROWN
JEAN HARLOW, MARJORIE RAMBEAU

MEIER GREET'S STATE EDITORS

Convention Settles Down to Business Friday Morn; Radio Discussed

(Continued from page 1)

committees were appointed. Claude Jagalls, Corvallis, was appointed as chairman of the resolutions committee; Elbert Bode of Cottage Grove of the necrology committee, and M. R. Chessman of Astoria of the nomination committee.

At the noon luncheon the members heard John Laing, a director of the On-Oregon Inc., tell how his organization was systematically encouraging the settlement of new people in the state and developing summer tourist travel. Men and women in the association made a tour of the state institutions yesterday afternoon while another group of men played golf at Salem Golf club.

The A. W. Styles, Inc., group of weekly newspapers and the M. C. Morgenson group of daily newspapers held business conferences at breakfast Friday morning.

TOUCHING CASE OF NEED IS REPORTED

It's a dismal June, even disregarding the rains, for one family that has lived in Salem and West Salem most of the time for the past eight years. Dismal, because the father has no work, there is a four-days old baby girl, there are three other children—and no food and scant necessities of other kinds.

The case is just one of those that comes to attention of Mrs. Mae Young Carson, secretary of the Associated Charities. Yesterday she carried a load of groceries over to the thankful family, crowded together in a tiny auto camp cabin in West Salem.

Because there are no roads to pay a woman the father has to stay at home and care for the mother and infant child. The while he is trying to line up work of any kind, and would be glad to get a steady wood cutting job. So far, he has been able to find nothing.

The family returned here about six weeks ago after spending part of the winter in California. There all the children had diphtheria and then whooping cough, now was the father well.

And yet there was strong touch of regret when he turned to Mrs. Carson to remark: "This is the first time we've ever had to call on aid. But I hope I'll find a job soon."

Government to Aid State War Upon Ignorance

LOS ANGELES, June 26. — (AP)—The government may act as godfather to America's war on ignorance, the national council of education was told today, but it remains for the states to handle their own individual problems involving a half million elementary school children so mentally retarded they require special instructions.

In addition to that half million, William John Cooper, United States commissioner of education, Washington, D. C., said through Mrs. Katherine Cook, chief of the bureau of special problems, there is another half million children so defective in hearing they should be taught lip reading.

City Contagion Hospital Quits

TACOMA, June 26. — (AP)—Depression hit one Tacoma institution today forcing it to close its doors, but only cheers greeted the "failure".

With no new "business" booked since the first of the month, the city contagious hospital was forced to suspend today after the last patient left the institution for home.

Too Late to Classify

LOST—Large Kennel-Ellis photograph, Kelly written on back. Tel. 3776.

The Call Board . .

By OLIVE M. DOAK

WARNER'S ELGINORE
Today—Richard Arlen in "Gun Smoke."

HOLLYWOOD
Today—William Haines in "A Tailor Made Man."

GRAND
Today—Edmund Lowe and Lella Hyams in "Part Time Wife."

COPENHAGEN GREET'S HILLIG AND HOIRIS

COPENHAGEN, June 26. — (AP)—Holger Hillig and Otto Hillig completed their transatlantic air adventure today, bringing their plane, Liberty, down on Copenhagen's airport. Immediately they became the center of as noisy and enthusiastic a welcome as this city has seen.

A throng of 60,000 persons awaited them when they alighted at 2:10 p. m. (2:10 a. m. Eastern Standard time). All the rest of the afternoon and all during the evening they were surrounded by crowds of welcomers.

The king conferred knighthood on Hillig who was born in Denmark and went to America as a boy.

"I thank you for this undeserved homage," Hillig said at welcoming ceremonies at city hall. "Whatever I have tried to achieve was in honor of the land of my birth and of the name Hillig."

Hillig pleased his hearers by saying: "I have always been a lover of Copenhagen but never has it looked so beautiful as today."

33 Arrested in San Diego Raid

SAN DIEGO, June 26. — (AP)—In one of the biggest liquor raids here in several years a "flying squadron" of federal prohibition agents descended upon San Diego tonight, went to 24 downtown business places and residences in various parts of the city, confiscated a large amount of liquor and arrested 33 persons.

PORT LEWIS WINS

PORTLAND, Ore., June 26. — (AP)—The Fort Lewis polo quartet defeated Boise, 9 to 8, in a northwest tournament game on the Forest Hills field near here today.

Northern Ohio Finds Six Dead Toll of Storm

CLEVELAND, O., June 26. — (AP)—Storm-lashed northern Ohio tonight dug itself out of the debris to find six dead, scores injured and damage mounting into the hundreds of thousands of dollars.

Ripping in from the northwest, a 55-mile an hour gale raked the lake shore from Toledo to Cleveland and inland as far south as Columbus. It reached the peak of its fury in Cleveland.

At one time almost 20,000 telephone circuits were out in the Cleveland area, street cars blown over and stalled, streets under water to a depth of 10 feet in one place, and trash strewn about.

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TWO SCORE DEATHS BLAMED UPON HEAT

(Continued from page 1)

tively cool weather with readings in the sixties at the last two places.

Mississippi Valley Blasting Cauldron

Further east the temperatures mounted as a blazing sun baked the plains and prairies and in some places threatened crops.

The great Mississippi river valley was a cauldron. Kansas, Nebraska, Iowa, Missouri, Illinois, Wisconsin, Indiana and southern Michigan, suffered with thermometers hovering close to or above the 100 degree mark.

Texas, Arizona, and Nevada, Kansas, with their pace setting 109 and 108 degrees respectively on Thursday, met no relief. Galveston, Ill., reported 104 degrees for a June record; South Dakota's prairies blazed with readings above 100 degrees at all recording points; Missouri cities for the most part reported 100 degrees or more heat. All Illinois sizzled.

LOCKENOUR HEADS METHODISTS HERE

EUGENE, Ore., June 26. — (AP)—The Rev. Hugh Fouke, of Salem, today was chosen by the Oregon conference of the Methodist Episcopal church as the fourth delegate to represent the ministers at the general conference in Atlantic City in 1932.

The other three delegates, Dr. W. W. Youngson, Rev. Wilbert Downson, and Rev. J. C. Harrison, all of Portland, were elected Thursday.

The Oregon conference of laymen met today and elected delegates to the national conference. Those chosen were Ernest W. Peterson, Portland; U. G. Dubach, Corvallis; W. H. Pollard, Springfield; and Claude Williamson, Albany. O. C. Bortsmeyer, Portland, L. L. Mann, Pendleton and Edwin Booth, Roseburg, were chosen alternates.

Ernest W. Peterson, Portland, was re-elected president of the Oregon conference laymen's association. Other officers chosen were John L. Cary, West Linn, secretary; Conda J. Ham, Portland, treasurer. Ralph M. Speelman, Portland district, Roy M. Lockenour, Salem district, and C. K. Umphrey, Cascade district, were chosen vice presidents.

The association passed a resolution calling for a reduction from \$7,200 to \$6,000 in the salary paid to bishops.

More than 600 wool growers have joined the Wisconsin wool growers' cooperative to pool their products this year.

Ten Injured as Bus Takes Leap

SACRAMENTO, June 26. — (AP)—Ten persons were injured, one seriously, when they were trapped in the wreckage of a California-Nevada Stage company bus that careened from the highway, plunged into a roadside ditch, sheared off a telephone pole and overturned near Colfax, near here today.

Radio Permit is Given Lindbergh

WASHINGTON, June 26. — (AP)—Charles A. Lindbergh today was granted permission by the radio commission to operate a transmitter aboard his airplane on his projected flight to Japan.

The flier was authorized to operate on frequencies of 322, 500, 515, 525, 545 and 15,249 kilocycles with 12 watts power.

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PEOPLE . . who are news

(Continued from page 1)

and again in his legal career and in politics.

With them he combines affability, though he prefers to listen rather than to talk.

"A man of few words, and many friends," one orator described him when he became senator of France in 1926.

Like many men of the people, Laval dislikes great formality. He seems almost shy among strangers.

His capacity for friendship, even in the turmoil of French politics, is shown by the loyalty to him of three such opposing leaders as Joseph Caillaux, Aristide Briand and Andre Tardieu. Caillaux, socialist in politics and aristocratic in taste, chose him years ago as a coming man. Briand is said to have chosen him as his own successor, as the man most likely to carry out his own ideas.

Tardieu, opposed by many of Laval's political supporters, was willing to take his place in the Laval cabinet because of his confidence in the laconic Auvergnat.

With all his native doggedness and his reputation of never budging from a plan once it is laid down, Premier Laval is known as a keen believer in conciliation and the necessity of compromise. When minister of labor in the Tardieu cabinet his skill in arranging the differences between striking textile workers and their employers brought him wide notice.

He spends his vacations largely in his own Auvergne mountains where his father, a small farmer and meat seller, struggled to give his boy an education that would lift him above the drudgery of the farm.

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