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### IMPORTANT NOTICE. Dont Send Money to us through Agents.

With the present low rate at which POSTAL NOTES can be purchased on any money order office we must insist upon our subscribers buying them and remitting to us direct. It seems that agents take the money and charge us for the fee, and all the way from 10 cents to 25 cents additional. This is not right and we shall hereafter credit the subscriber for just what money we receive. Our only agents are J. H. McClung, Eugene; Miller Bros., Portland; F. L. Kinton, Albany; Wm. Cyrus, Scio; and Jno. W. Roland, Jefferson. James McPhillips of McMinnville. All of whom do it for nothing. We also have a Mr. Sharp, who is in Washington Territory at pres ent, who has authority to solicit. This order will in nowise interfere with those who get up neighborhood clubs and who are indivdually and personally known.

"THE MAN OF THE HOUSE" is the title of a story book that comes to us from the publishing house of D. Lathrop & Co., Boston, one of the youths books that are so interesting and convey a moral that is excellent. Reuben Stone, a little fellow of ten, tries to help his mother to earn a living in a large city. They have a hard time of it but Reuben tries to be "the man of the house," and succeeds very wonderfully. Having good principles he attracts attention and they all come out happy and prosperous after that fair control by State law is an ad- State a new start. There is some danger -evere trials. The adventures and mishaps of Reuben, and his wonderful determination to be a boy with reliable principles forms the interest of the voland Reuben is a wonderful boy to do all he is credited with. The book is very interesting for young people and is calculated to do no harm, as the marvellous wonder stories of the day are apt to, but plainly inculcates good principles and the value of religious character. "The Man of the House" will be read with interest by the elders as well as the young.

the details of the manner in which the terrible wreck of the Villard companies came about. It seems that matters were not openly and fairly conducted. When Mr. Villard wished to come on the last spike excursion, says the New dollars of "bosom friends," to use in paying off pressing claims against the company. The directors of the Northern Pac fie did not know that the road had cost many millions more than the estimates. Villard knew this but dared not tell the other directors because of the trouble sure to follow. He explained all this. however, to the friends, bankers in New York, he borrowed too \$5,000,000 of, and then came away with his excursion. These "bosom friends" used this knowledge to organize the "bear raid" that followed. They made some millions by it, by ruining Villard who gave them his confidence. The whole story is very disgraceful, except that Villard, as they to make good the securities belonging to the company that he hypothecated to raise the money. That is the only gleam of light in the transactions. His friends inhumanly betrayed him. Villard knew that the Northern Pacific was greatly involved and did not let the other directors knew it. If that is the way they say, sacrificed all his immense property

do in Wall Street, it is no better than a bunko game, and not as good by any neans as a square gambling game.

#### THE PARMERS AND THE LAW MAKER

We believe to the fullest in the organ-They represent the State and their land wealth, that too, while his property is interest in each others welfare because "How is it that I pay more tax than one common interest governs them all: them work in common to insure good But there is no harmonious co-opera- tion the honesty of the men he named tion and no general fellowship among them. We hear many complaints that fact stares the world in the face that hands and is not applied.

old-time following. They will put up important-matter. To secure a full remen for office who are partisans without turn of property might answer but that and will work for the interest of farmers. If our suggestion to organize farm- these debts can be collected and don't ers' clubs in every neighborhood could choose to pay taxes on them. In many country meet there in familiar and social at all. When it is suggested to tax payfellowship to discuss every topic of in- ers that one way to work a remedy will terest, such clubs might answer the im- be to not tax money, then a cry goes up of moment. As it is, the legislature that money can be unduly taxed under will be elected without sufficient previ- the mortgage tax law. But the money ous consideration and members will go lender can be reached if his money is unprepared to their work, whereas, if not taxed, because money is certain to farmers met and debated important questions, the work of the session would be

in some measure prepared. Our State is assuming proportions that are far beyond what we have known and so here if we encourage it. That is one be thoroughly understood by our legislators. The forty days of session go by and little good is accomplished. The debts. Make a severe penalty for non-W. H. Baber, of Junction City; and time is long enough, if work could be compliance or for fraudulent returns, a properly laid out, but so short that dea legislature who are too much for unsophisticated members and manage to from every person and swear him to it, "pull the wool over their eyes." If a good bill passes it is defeated by some

among farmers to secure the nomimost capable. We should know in advance what to expect of our members their preference for United States Senator, and as to their views concerning a elect and that will very likely demoralat the East, shows that such a commission is the only way to protect the inter- laws and do everything else that needs est of all concerned. No corporation to be done. We hear it advocated that can fairly object to such a commission and railroad companies begin to realize called to revise matters and give our vantage. We shall see a national rail in that but not so much if the people road commission established by Congres and every State must work in harmony with it. Envious or malicious persons ume. It is remarkably well written and have made a great ado about the Faris liable to the charge of being too good, MER's position with regard to monopolies, but our constant readers know that should like to see it tried, we have no we have always insisted that corporations and transportation companies should be regulated by law; that we have never tial. The present tax law should stand, shown the least subserviency to money power of any kind.

to be made so positive that there can be trouble has often been that they had too no evasion and that taxation shall be As THE facts come to light we learn equal and consistent. If a taxpayer none at all, but have their duties specified reports debt for exemption, he should so that they must treat the poor and give a written statement of every dollar rich alike. When we look at it the matso exempted, and swear to it. The as- ter takes this shape: We have protected sessor should be required to perform his men in making money and acting under duties thoroughly. To secure full returns of money there must be very strinthat no one will dare to transgress

We should like to see the most intelligent among our farmers in the next legslature prepared to understand these questions and vote upon them. Also, has and does benefit them so much. prepared to elect a Senator of the Unit- But too often the very men who owe ed States who will be a brave representative of the people and not a tool for any body. That is one of the duties the actually defraud the government that next Legisature must perform. The Senator who goes to represent Oregon. should be a man among men and an honor to our State. The next Legislature has important duties to perform and if the farmers of the State assert themselves they can decide how and by whom those duties shall be performed.

#### WHAT WE SAY.

We publish communications on the nortgage tax law but we have a bit of actual experience to relate that is worth more than mere argument. A prominent hardware merchant in Salem, met zation of the producers of our State in us on the street the other day and called close fellowship and social ties, te enable attention to the county tax roll, especialthem to rise superior to prejudice in ly to the fact that his taxes compare with working for their common interest, the tax paid by men of much greater is what makes the State. They have an not all in Marion county. He asks some who are much richer and half as This community of interest should make much as men who are at least ten times as rich as I am?" Sure enough, how is it government and healthy legislation. We have no disposition to call in quesover, a dozen or more of them, but the are futile. The remedy is in their own men of moderate means pay the taxes and support the government. The very Spring will bring another political wealthy men do not often respond to the campaign and political parties will suc- assessor in proportion to their reputed cessfully claim the allegiance of their wealth. How to overcome this is a very nquiry whether they reliably understand is not easily done. They say: "I have money due me but I don't know that be carried out and the farmers of the cases they evidently don't report them portant purpose of calling out right "You are sold out to the money lenders." views on taxation and every other matter |. The same is said if a suggestion is made come here from abroad in that case. It will become abundant and cheap. In terest in California on good security is six and seven per cent. and soon will be it is entering conditions that require to view of the matter but not the only one. The assessor should receive from every tax payer a sworn list of his assets and penalty that will hurt, and add some signing men can manage business in a time in a county jail besides, and thenway to prevent proper work being done we shall see semething like reformation There are always sharp practitioners in in taxation. The assessor should be compelled to demand a written statement with his signature attached. Of course the rich man will complain of having fault purposely perpetrated. The ways such an inquisition made into his affairs of preventing needed legislation are but there is no other way to accomplish the desired end. Personal feeling must There is no hope of united action give way to the public good. The man of moderate means cannot evade the nation and election of the best men and assessor very well. The man who is very wealthy very often can. It is necessary to have the laws amended and elect. They should be sounded as to for that purpose an ordinary session is insufficient. There will be a Senator to State Railroad Commission. Experience ize the whole session. Forty days will not nearly answer to pass our revenue a Constitutional convention shall be to ratify the work of the

vention. While we occasionally present the argument in favor of not taxing money, and do not hesitate to say that we expectation to see it adopted, and merely show that side of the case to be imparwith some amendments perhaps, and with some addition to make the duty If money is to be taxed our laws need of assessors plain beyond a doubt. The much latitude, whereas they should have the protection of our laws they have become rich. One would think such men insured their prosperity, and be glad to most to the law strive the hardest to set it aside. They shirk their taxes and has been their protector. If any thing can possibly be meaner than this we cannot see it, unless it would be to take bread from the mouths of orphans, and most likely the man who could do the one would do the other.

# DIFFERENT SCHEMES OF TAXATION

Mr. Eilers, of Polk county, writes again on the much discussed tax law. He puts the plain question: As money is actually the best property why should it not be taxed? To this we answer: It is perfeetly right and just to tax money. The only question is, whether it is expedient to do so. Now, as Mr. Eilers says farmers' clubs are forming, we will review

this question of taxation from every standpoint. To commence with, let it be understood that this time the FAR-MER makes no argument of its own, but sets forth the arguments advanced by

others. First: The general sentiment says The mortgage tax law is right in making it impossible to evade taxation. If money s to be taxed let us invent laws to secure full returns of those who own or loan it. As Mr. Eilers says: Every tax-payer should sign his name in full and make oath to return. If money is to be taxed and debt is to be offset and exempt, then the assessor must learn from every debtor who he owes; have a list made of his reditors and what he owes each. That has been time after time stated as the proper way in the FARMER. We have advocated what the Itemizer has, that every tax-payer shall make a full, written statement and swear to it, and suffer a heavy penality if he swears falsely. Mortgages show for themselves on the records, but other debts do not, so the assessor must gather them in by sworn statements. This will necessitate corre spondence and book-keeping, because a man's creditors may be scattered through the counties of the State and the debt he offsets in one county must be taxed in another. This cannot be done without great expense and after all the creditor can say his debt is not a good one and refuse to be taxed on it.

The principle of the mortgage tax law s entirely correct, but to carry it out fully will require great expense and, do the best you can, a part of the debts offset will evade taxation. When a man says his debtor is uncertain how are you

going to prove the contrary? Second: The money lender says he pays too much tax when his mortgage is assessed at its full face, because other property is assessed in no county at over 30 to 40 per cent. of its money value or cost. The money lender says the tax law is right if either property was assessed at its full value, as the law requaires, or, by just equalization, money was assessed in proportion to the valuation placed on property. We have never seen a money, lender who complained of paying taxes, but of paying too much taxes they do complain.

Third: There are those who say all

land and property should be taxed wher-

ever found to whoever possesses it. Not

from a question of right but than merely as a question of expediency, money and accounts should not be taxed and debts should not be exempt, simply because both lead to fraud and complicate the business of raising revenue. They claim that exemption of money from taxation will work no hardship; will not increase taxes on property or do injustice to any class whatever. They say: to exempt money from taxation will cause money to become abundant as it will come here freely from other countries and reduce interest to 7 per cent. This will compensate to the borrower for paying taxes on his property and for abolishing the present exemption of indebtedness. It will increase the State revenues largely, and decrease the cost of collecting it. It will do away with fraud and demoralization that now prevail and the farmer, as the late Linus Brooks, of French Prairie a tax payer, will not pay any more than sends us a jar of clear honey made from his just share. The present exemption Elk weed, in answer to an assertion for debt is about ten millions in Oregon made of late that the Elk weed honey more than the total of "money, notes was flavorless. All argument would be and accounts" that are returned for tax- wasted with that honey to refute it for it ation in the assessment. This shows is clear, delicious, has no taste unpleasthe extent to which fraud prevails and ant, no quality but is needed in honey. the difficulty that will attend any at- We take it that the Elk weed is the tall tempt to enforce the present law. To flower that grows up in the mountains begin with, this ten millions of indebt- after a burn. If it can make such honey edness will swell the general assessment. as this, and it does if Mr. Brooks says Who would be injured? The farmer so, there is money-or should be-in will be assessed and taxed just as he is having bees to work it up into delicious now if out of debt, and if he is a debtor honey. This paragraph to be complete he will soon get money at reduced inter- must give Mr. Brooks credit for enterest, which will make him whole. The prise as well as skill in managing bees. money lender does not advocate this His apiary is on Silver creek, above Silproposition to make money free. We verton, and he produces thousands have not seen one that does, all they ask of pounds of honey both comb and York Sun, he borrowed five million gent requirements and such a penalty would be glad to recognize the law that is that money shall be taxed in propor- strained. He must be in the far-famed has thus protected them in business, and tion to its actual value as other property honey belt where honey dew falls so is. Our readers, or correspondents, seem heavily. But this is not from honey pay, out of their wealth, a fair share to misunderstand this matter. The dew he sends to us. He puts up his towards supporting the government that money lender is willing to be taxed, only honey nicely and no doubt finds a good he claims that by the present way of enforcing the law he is unduly taxed. The proposition to omit money from assessment is purely an economic question proposed by advanced students of political economy as worthy of trial. They say: money is always represented by some investment. It is loaned to the little points for others to take up and government, to corporations, to individuals. If you tax property in sight you brought out in this manner. Come on include the money it borrows. Those who have and use money have many ways to conceal it and evade taxation. So many do this that it causes demoralization, so this class of political economists advocate, not as a question of right but merely as a question of expe-diency, that money can be left untaxed without detriment to the State or the in-

dividuals who compose it.

Above we have given the views of different systems of taxation and the argu-ments advanced to sustain them, very Terms, one year \$2.00; six months, briefly stated of course.

FARM TALKS.

What crops to raise and how to raise them is the important question in farm life. The vicissitudes we meet with make it impossible to reduce to certainty any branch of farming, but some are more certain than others. Our region too has a better reputation for reliability than most others. We read of failures very commonly in other lands and can be thankful for what we have. The farmer who has a large acreage in wheat has been looking with apprehension at the cold weather, fearful that injury may result, but so far the winter has done little harm and crop praspects are good. Many are purchasing imported stock and putting down improved pastures. The sale of grass seed increases every year. It is well enough to raise wheat but it seems to us that our Western Oregon farmer should improve his methods in wheat growing and raise heavy crops not be satisfied with fifteen to twenty bushels to the acre. East of the mountains wheat will be grown on summerfallowed land with success for many years to come. Barley stands now at a price that would pay well and we wonder why more is not grown with us East of the Cascades it makes a good crop almost anywhere, and even in the Willamette valley turns off well. Isn't it a mistake then, not to grow it as a change of crop? It is claimed that barley alternates well with wheat; that wheat does well following it and that barley straw is much better feed than out or wheat straw. Some one has told us that barley straw and mill feed make good fodder for milch cows. Barley, too, is good feed to make pork. Five bushels of barley is equal to four bushels of wheat for that purpose. We notice that barley bears a high price and is imported from California. This valley cannot do better than to alternate barley with wheat occasionally.

A correspondent wrote last week that incoln grass does not answer expectations on their farms and advises people not to sow it. Here seems to be a difference of opinion and we must study the question to decide what makes it answer well for one and ill for another. Perhaps against time's ravages or the effects f there is a difference in soil and locality to account for it. We shall be glad to have our friends discuss the matter.

Dairying is certain to grow and become an important industry and home dairies must soon render us independent of California and the East. We see that Portland houses have a better supply of butter than heretofore. There is good dairying land to be had along the mountains, and on the river bottoms, in all parts of the country, so that the new comer who wishes to engage in dairying can have the opportunity to do so. Probably no country offers greater inducements for that branch of production. However good the natural advantages may be the dairyman should prepare feed for winter, and perhaps as well, when he has dry pasture, for summer. He can grow corn to make ensilage here almost as well as anywhere.

market for it.

In instituting these " Farm Talks" we hoped that our numerous correspondents would help us out with occasional facts and fancies. It is an excellent idea to work up in brief paragraphs things that are worth telling, and to get down the toss about. Many a good thing may be then, and take a hand in the game.

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FENCE POST.

Mr. Dexter Field writes to us about his want of success in securing fence posts to last, and it is evident from what he says that neither fir or cedar posts can be depended on to be permanent. There is something (or people claim there is) in cutting timber when the sap is up in the tree or when it is not up, and we have often read during many years time that expert woodsmen can tell when to cut timber for rails or posts to have it remain durable. We have seen coal-tar commended, so once on a time we dipped the end of well-seasoned posts, fir lumber in them, into hot coaltar, stood up the butt of the post in the iron kettle that held the boiling tar, They got a good coating of it, but when we took those posts up last year they were all thoroughly decayed, and we could not see where the coal-tar had ever been on them. This experiment was thorough and gives us all the evidence we care for as to the value of coal-tar as

We have heard that to set a post the top end down made them last, as it excluded water from soaking in. We read lately of a man who has had varied experience with fence posts, and he says that he set sawed posts, that were cut tapering and the butt alternated at either end. As they all rotted at the same time he couldn't see any advantage. That is our experience also. We read of posts that endure a lifetime, and we also read of ships a century old. I seems that circumstances sometime make timber very lasting, while the ger eral evidence is that no timber is reall enduring.

One prescription we have seen, tht ooks reasonable, and we shall try it thoroughly some time, but perhaps some one has already made a trial and ca give experience. We refer to the pln of painting the butts of seasoned pos, of any kind of timber, with boiled linsel oil thickened with fine charcoal dust o give it consistency. The theory, if course, is that the oil is a preservatie and strikes in deeply and the coal dat forms an indistructible coating the combined make the wood impregnale soil and climate. This plan may be se and satisfactory, and if so should known and appreciated. It is truly important matter, very important, as te expense of fencing land actually keep people in moderate circumstances por all their lives. To invent a good post; to solve a great question. The wi fencing of this age if we could use with imperishable posts, could reduc the whole business of land and its cult vation or use to a certainty it never ye has had. If any one can tell us about the virtue of posts of ordinary wood painted with charcoal dust and oil we shall be glad to hear of it.

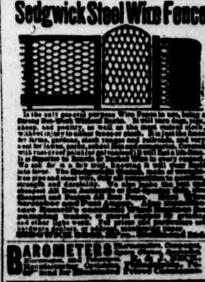
We once made a fire and laid the outts of dry posts on it until they were thoroughly charred, believing that char coal would preserve the wood, but those posts went the way of all other fence pests—in about five years.



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