

Tippner Expands His Strawberry Acreage—Albert Tippner, Star route, Silverton, expands his 15 acre strawberry planting in the Silverton hills. He uses a modified tree planter capable of setting about two and a half thousand plants an hour. Driver of the tractor is D. Dobbins. Tippner is on the right of the planter, William Bartells at the left.

Fair Building Plans Rejected

Dallas — At a meeting of the Polk county fair board Monday evening, neither of the two bids submitted for erection of buildings on the new site at Rickreall was accepted.

Plans for the two buildings approximately 30x 140 feet called for pole construction. It was the opinion of the board that it made too many obstructions in the exhibit area and was not strong enough.

The Grubb Construction company of Dallas bid \$17,388.52 and the Miles Construction company of Salem bid \$23,595. Alternate plans and use of materials were suggested by several other firms.

H. B. Sinnard of Corvallis, who drew the original plans, will

be asked to prepare a new set. The fair board hopes the new buildings can be completed before the dates of the fair scheduled for August 21 to 23.

The county fair was held in Dallas for many years and then was moved to Monmouth. The site just south of Rickreall was acquired several years ago but building costs have been considered too high.

Board members are, L. C. Lynch, chairman, Rickreall; Ross Simpson, Perrydale; L. H. McBee, Dallas; secretary, Josiah Wills.

Fishing Priority For Dallas Youth

Dallas—With the fishing season opening on Saturday, a move has been started to make it possible for all youngsters under 16 years of age to enjoy themselves fishing on the LaCreole creek within the city limits of Dallas.

Lynn McCulley, city police judge, and a group of local merchants are behind the proposal. The state game commission recently planted 2000 trout in the stream between six and ten

inches long. Cooperation was secured by Virgil Long of the Lions club for the planting.

Other youth activities are under consideration by the recently organized Junior Chamber of Commerce for a supervised recreational program.

They also are sponsoring local entrants and merchant participation in the Mid-Willamette Valley Soap Box Derby to be held in Salem in July.

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Monday morning with all proceeds going to the Grange. Mrs. Edith Redding and Mrs. Nellie Hall were co-chairmen in charge.

The 14th contest will be held May 9 with the Catholic Daughters of Woodburn participating and Mrs. M. J. Oplitz in charge.

ROAD OILING

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\$10,000 Award For Accident

Albany — Members of a Linn county circuit court jury Thursday returned a \$10,000 verdict in favor of P. L. Cureton, West Stayton, administrator of the estate of Victoria Arminde Cureton, who had asked a \$15,000 award for the accidental death of Mrs. Cureton, which occurred July 28, 1951.

The suit grew out of a mishap on U. S. highway No. 20 near Cottonwoods in which a car driven by George Brown Bryant, RFD 1, Albany, struck and killed Mrs. Cureton while she was standing at the roadside.

The accident, according to testimony of the witnesses occurred while the Curetons and others were inspecting damage done previously when the car in which the Curetons were riding, driven by Mrs. Billie C. Huddleston, Stayton, had been side-swiped by a car driven by Orville M. Witt.

Extension Unit Meetings Dated

Marion county extension unit meetings for the week of April 21-26 are listed below:

April 22 — Pratum-Macleay unit, 10:30 a.m., at Macleay Grange hall, glove making, Thomas unit, 10:30 a.m., with Mrs. Gladys Osterman, kitchen storage.

April 23 — Quinaby unit, 10:30 a.m., at RNA hall, kitchen storage.

April 24 — Silverton unit, glove making, Roberts unit, 10 a.m., with Mrs. E. R. Blankenship, kitchen storage. St. Paul unit, 1:30 p.m., with Mrs. James Smith, housekeeping shortcuts.

April 26 — Homemakers festival, 9:30 a.m., at Salem Senior High school.

Mrs. Florence Espe Wins Cake Contest

Woodburn—Thirteen cakes were baked by the women of the North Howell Grange Friday at the 13th cake baking contest, sponsored by the May Furniture company and the M & F grocery, in the model kitchen at the furniture store with equipment

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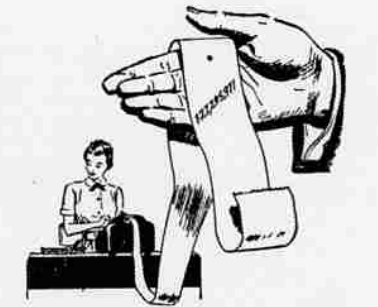
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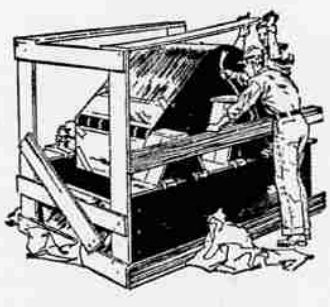
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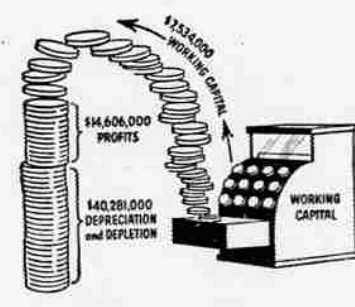
How you can make a profit of \$27,295,971 and go in the hole!



1. According to our accountants, Union Oil made a net profit during 1951 of \$27,295,971. If this bookkeeping profit represented the company's actual "take" our 88,347 common share owners would be overjoyed. But after paying dividends of \$11,444,250, we actually ended up on the minus side of the ledger to the sum of \$7,534,000 in working capital.



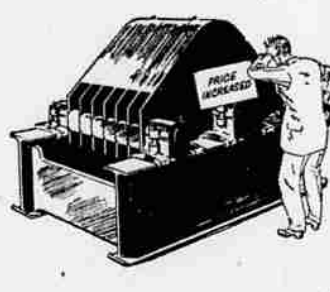
2. Here's the reason: In 1951 we had to spend \$62,421,000 for replacement of worn-out equipment and oil properties and to enlarge our facilities to meet the greatly increased demand in the West for petroleum products. This money came from three sources.



3. \$40,281,000 of it came from the "depreciation and depletion" allowance. (The sums a corporation sets aside each year to replace equipment and oil properties when they're worn out.) \$14,606,000 of it was made up out of profits. \$7,534,000 of it was taken from working capital—the "checking account" a business keeps on hand for day-to-day expenditures.



4. We obviously can't keep dipping into our working capital indefinitely and stay in business. For if we do we'll eventually run out of money to carry our receivables, inventories, etc., and pay our daily operating expenses. That's why something has to be done about a situation that affects not only us but every U. S. corporation.



5. Briefly it is this: The sums the tax collector allows you to set aside for depreciation and depletion are based on what things cost when you acquired them—not what it costs to replace them today. Since these depreciation funds aren't adequate to replace equipment and oil properties at today's prices, we have to make up the difference somewhere—or go out of business.



6. On top of this, extremely heavy taxes on corporate earnings make it almost impossible to retain enough profits to make up the difference. So we have to take it from working capital. That's why we must have a tax policy that will permit corporations to earn enough for the replacement and expansion necessary to maintain the productivity and economic growth of the nation.

UNION OIL COMPANY

OF CALIFORNIA

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This series, sponsored by the people of Union Oil Company, is dedicated to a discussion of how and why American business functions. We hope you'll feel free to send in any suggestions or criticisms you have to offer. Write: The President, Union Oil Company, Union Oil Building, Los Angeles 17, California.

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