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Highest market price
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HEPPNER, OREGON
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COURT HOUSE HAPPENINGS

New Books for Better System of Book-keeping Have Been Installed.

The new books which were selected by G. B. Alley, the expert employed by Morrow county, have been installed in the offices of clerk, treasurer and sheriff. Mr. Alley who is well acquainted with the methods employed by many different counties in the state has taken what he considers the best from each and has designed a system for this county which will undoubtedly be a great help in keeping the accounts of various offices.

The main object in view has been to prepare a set of books that balances can be quickly and accurately made.

Under the old way the treasurer was receiving money from the various sources which were many, which were entered up consecutively in an ordinary journal from which the several amounts were posted into a ledger to the various funds of the county, there being no way of showing the amount of cash on hand without a great amount of checking up.

Under the new system a specially prepared form of journal or receiving book is employed upon which is entered each item of cash received and segregated according to the source from which it comes and extended into a column of total receipts. The same receiving book or journal provides for a similar method of entering and segregating all disbursements which are likewise extended into a column of total disbursements.

By a peculiar arrangement of the pages and the rulings the total receipts and the total disbursements are in parallel columns, enabling the treasurer to very quickly compute their differences which will show the amount of cash on hand at all times.

With respect to the sheriff's office all funds turned over to the treasurer will be made upon a form of requisition in triplicate; the duplicate to be filed with the county clerk. Receipts given by the treasurer for such funds are also made in triplicate, the duplicate being filed with the county clerk. By this arrangement the clerk will be enabled to compare the amounts of money represented to have been turned over from sheriff to treasurer with the amounts of money represented to have been received by the treasurer from the sheriff.

The rolls hereafter will be accurately footed and charged to the sheriff when turned over to that office, and credits be given from time to time as his collections are turned over to the treasurer. Delinquents and double assessments will be disposed of by order of the county court and credits made accordingly.

The sheriff will keep a memorandum of all financial transactions of his office in the form of credits and debits which may be quickly and easily compared with the account of his office kept by the county clerk.

Heretofore turnovers were made to the treasurer by the sheriff upon a single requisition and no accurate footings were made of the rolls. Nor did he receive proper credits by the clerk for funds collected and turned over, nor were his accounts ever made to balance or to compare with those of the other officers.

In the clerk's office new and mod-

ern forms are employed for keeping record of the various fees received.

A receiving book is kept for the record of all instruments filed for record, showing the exact transaction and proceeds of each instrument filed.

A fee book is also kept showing in detail every fee received in that office from courts, fines, licenses, etc., together with the daily proceeds of the recording of instruments, all of which are extended into a total column from which turnovers are made to the treasurer. Thus each step is made clear and traceable, and every dollar received in that office is caused to pass into a channel which terminates by its nature into a receipt from the county treasurer, and any irregularity however small occurring in the finances of that office can be clearly and quickly traced to its origin.

Formerly all funds were received into that office through one general receiving book with scarcely sufficient detail to guide one as to the origin of many items.

Turnovers were made in likewise a general way to the treasurer which removed the possibility of tracing the course of the various fees from the hands of the public through the office of clerk to the treasurer.

A permanent record is to be kept in the assessor's office of all taxes and money collected by the assessor showing its origin and turnover to the treasurer; whereas, heretofore no permanent record has ever been kept by the assessor aside from ordinary stubs and receipts which have been loosely thrown about.

LARGE LAND WITHDRAWAL

Half of Northern Grant Withdrawn From Entry on November 14.

In the last issue of the Blue Mountain Eagle mention was made of the withdrawal for forest reserve purposes of three townships located between Fox valley and the John Day valley, in addition to two townships in the Isee country. Since the last issue a report of the withdrawal in the north part of the county has been received, and instead of three townships, the land withdrawn from entry numbered just fifteen townships.

Those who are familiar with these townships will readily see that it includes a belt of land from the north part of Grant county at Dale south and west to the extreme western part of the county. Even the townships including Long Creek, Fox and Round Basin are included in the withdrawn area. It is safe to say that neither of these three townships will ever be included in a permanent reserve, but unless the people of that part of the county show the proper authorities at Washington the injustice of such a withdrawal enough of it will be included in a permanent reserve to seriously injure the stock interests of the north part of the county. An examination of the records of the land office will show that all of the best timber in each of the townships withdrawn has already been purchased, and absolutely no benefit can come from such a withdrawal at this time. The stock interests of that part of Grant county will not only suffer, but the growth of that locality will be greatly retarded.—Blue Mountain Eagle.

One of the best known farms in the Lewiston country, known as the Willows, has been sold to Dr. C. C. Phillips, J. E. Chapman and George W. Morrison for \$20,000. The property contains 250 acres, is located just east of Lewiston and four years ago sold for \$10,000.

The irrigation of the Quincy county, comprising 540,000 acres, by means of a canal and pipe line from the Wenatchee river west of Leavenworth, is a feasible proposition, said David R. McGinnis, an irrigation expert of Seattle, and a large property holder of the Wenatchee district.

WORKING FOR JAMESTOWN FAIR

Jefferson Myers President of Oregon Commission Visits Heppner.

Jefferson Myers, president of the Oregon Jamestown fair commission, and Henry Blackman, also a member of the commission, came up from Portland Tuesday evening.

The commissioners came up to do a little missionary work for the fair. Mr. Myers yesterday afternoon lectured to the students of the Heppner public schools. Owing to the fact that he is one of Prof. Reid's old pupils, to be one more in the room with his old teacher was pleasant indeed.

Jefferson Myers is one of the best known men in the state. Mr. Myers' work as president of the Oregon commission of the Lewis and Clark fair is well known. Being a thorough exposition man he is again in the harness and all the compensation that he has ever received is the satisfaction that he has been doing some good for his good old native state of Oregon.

As to the real work of the exposition Mr. Myers says that he does not like it, but believes that the results will be of great benefit to Oregon, and for that reason the work is worth all the trouble.

"Development of Oregon's great resources is what we are trying to accomplish," was the first statement made by Mr. Myers to the Gazette. "As an illustration we will take the Hood River district. Hood River apples are becoming well known. As an illustration we will say that Hood River is only producing 7,000 boxes of apples, while the demand is for 100,000 boxes. Now we would be 93,000 boxes behind the demand. If we could not supply this somebody else would and we would be practically out of business. To remedy such troubles by proper development is what we are trying to accomplish.

"The Lewis and Clark fair has located Oregon on the map to certain Eastern people, but in the thickly settled Eastern states, the people do not care to take the chances of coming out here to investigate without a better knowledge of our great inducements. How could an Eastern man know of the possibilities of this great interior of Oregon if we do not go and see him with a proper demonstration. At one time the Albemarle apple of Virginia was an acknowledged leader, selling for \$1.50

A MATTER OF HEALTH

ROYAL BAKING POWDER
Absolutely Pure
A Cream of Tartar Powder, free from alum or phosphatic acid
HAS NO SUBSTITUTE

to \$2.00 a box. New York apples are selling for 60 cents a barrel, while Hood River apples are selling right at home for five cents apiece. On the bill of fare of the Waldorf-Astoria hotel in New York, Hood River apples are 20 cents apiece and Southern Oregon pears are 25 cents apiece, but the man that we want to reach does not board at such hotels and it would be hard to make him believe the story without the proper proof.

"The Mt. Hood brand of English walnuts grown by Mr. Prince in Western Oregon will compare with anything grown in the world.

"It is exactly the same with the Eastern Oregon wheat, which we are satisfied produces the finest flour in the country.

"But we must have people to cultivate and develop these lands.

"As to the Jamestown fair, from which I have just returned from the site, taking it all around will be the best constructed of any fair ever held in this country. The land is owned by a company and the buildings will be of brick and will all be retained after the exposition ends.

"The naval preparations will bring together the largest fleet ever assembled. There will be probably 250 fighting vessels together.

"I predict that this fair will be a great financial success, and that the attendance from the middle

(Concluded on page 4.)

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