

A Grocery That Never Disappoints Customers

Not Best Because Biggest, But Biggest Because Best
No Order too Large to Fill; No Order too Small to Fill

This Store Aims to Serve the Public Pleasantly and Well—The Goods We Sell are Just as Represented and When Orders are Given WE NEVER DUPLICATE. We Send You Just What You Order, Never Send the "Just as Good" Kind.

Calbreath & Jones

GROCERIES Cheapest
in Large Quantities

INSURANCE MEN DECLARE TAX IS TOO HEAVY

New York—A person holding a policy in any one of the American life insurance companies finds himself subject, indirectly, to the imposition of five, and perhaps six, federal taxes, E. E. Rhodes, vice president of the Mutual benefit life insurance Co., Newark, N. J., at its 14th annual convention told the association of life insurance presidents.

Although emphasizing the multiple taxation of life insurance, Mr. Rhodes urged that it is far better that insurance men shall sincerely and wholeheartedly co-operate with the government in finding a reasonable basis of taxation than that they should take an antagonistic position toward all plans that may be presented.

"What is the position of one who has sought insurance protection, in so far as federal taxes are concerned?" asked the speaker. "In the first place, he pays a tax at the rate of 80 cents per \$1000 of insurance for the privilege of insuring his life. In the second place, he pays a personal tax upon so much of his income as is required to pay the premium upon his insurance. In the third place, the amount he pays as a premium is again taxed when it reaches the company of which he is a member. In the fourth place, if the assessment of an excess profits tax is upheld by the courts premiums is again taxed. In the fifth place, so much of his premium as is held by the company for contingencies is being taxed as a capital stock tax. In the sixth place, when the amount insured is paid to his estate it is again taxed.

The insured is caught coming, standing still and going, in a transaction which he does not enter into for profit and in which there can be no profit."

Devoting his attention further to a consideration of federal income tax law, Mr. Rhodes not only called into question its constitutionality, so far as it effects life insurance, but gave an analysis of the inequality which he said results to the various companies from the actual operation of the law. "The income tax law applied to life insurance companies," Mr. Rhodes declared, "fails to meet some of the most important criteria of sound methods of taxation. It does not bear equally upon different companies. It does not provide any certainty of income to the government. The amount of tax is not easily determinable, and when determined it is not, as implied, a tax on net income. The tax is collected only at heavy expense to the government and to the companies.

"It is not at all clear that in so far as life insurance companies are concerned the present law meets the constitutional requirements."

Mr. Rhodes took a definite stand in opposition to the theory that premiums should be taxed as income of the insurance companies.

Bend planning 40 room school house to cost \$150,000.

Albany working to establish a new furniture factory.

Brownsville cannery burned to be rebuilt fire proof.

The Dalles gets a concrete brick and tile factory.

LITTLE IS BEING DONE AGAINST FERN EVIL

Portland—"There are more non-productive fern lands in western Oregon than irrigated and irrigable lands in the entire state under the present irrigation systems or in projects already declared feasible," says W. E. Lawrence, station ecologist at Oregon Agricultural college.

That fire and fern are responsible for non-productivity of large areas to an extent not recognized, Professor Lawrence is convinced. He says that excellent progress has been made in reclamation of desert, swamp and alkaline lands, but that little has been done to bring the fern areas into profitable use.

Not all fern lands are considered as waste lands, for in some areas reforestation has been undertaken and a new crop of forest trees has been started. The timber crop is the most important single crop in Oregon, Professor Lawrence says, and lands devoted to growing a new forest stand are not to be regarded as waste merely because of the ferns, which are not a serious detriment except as they interfere with grazing.

To get an idea of the extent of the reclaimable fern lands Professor Lawrence cites estimates of irrigation reclamation of 144,555 acres in Oregon up to June 30, 1961, at a cost of \$4,000,000. It will call for many millions more to reclaim lands now in irrigation projects or proposed for future reclamation. For a very much less sum investigations could be completed and tests made which would result in reclaiming larger areas of burned-over fern lands.

Three great fires in the middle of the last century resulted in destruction of the following areas: Yaquina burn, 1846, extending from the coast to the Willamette valley, 450,000 acres; Cape Perpetua burn, 1843, in Siuslaw district, 207,000 acres; Nestucca burn, date unknown, but between '50 and '60, 320,000 acres; total of these three burns, 977,000 acres.

Scores of lesser burns have brought the rentie area of burned forests to about 4,000,000 acres, according to estimates of the Oregon state board of forestry.

Approximately all the burned-over areas are potential forests, but many of them are not being reforested. Three things operate against the restocking of these areas—seed trees and seed bed were almost completely destroyed, and growth habits of young ferns crowd out struggling seedlings, and the practice of burning the ferns each spring over much of the areas kills the young seedlings before they get well started.

Douglas fir and spruce covered these large tracts before the forest fires denuded the lands. The fine stands of large trees on much of the area would now, if living, be a fine heritage of inestimable worth.

FARMERS NOW HANDLE MUCH FARM MACHINERY

Corvallis—"The farmer of today operates more kinds of machinery and has more responsibility in their care and efficiency than the average professional mechanic in the city," says W. J. Gilmore, in announcing his tractor and farm machinery short courses at O. A. C., starting January 17.

The two-week course is aimed to help the farmer select the type of tractor best suited to his needs, and to overhaul it and his other machines for upkeep and repairs. Much practice will be given in operating single and multiple cylinder engines, and in running tractors in and out doors.

The 12 week course will give instruction and practice in running tractors and in learning the construction and care of tractor-motors and other farm machinery.

"Many small repairs and adjustments can be made only with the aid of shop experience," says Professor Gilmore. "This experience can be obtained with comparatively little training. Delays in making the repairs, though, are often expensive in both time and money."

Farmers and other students taking these courses will have the benefit of 12 makes and models of tractors, provided for the purpose. Several practical representatives of eastern factories have promised to be on hand to help out in the training.

Many types of farm machinery and equipment are brought in for overhauling by the students, under supervision of the instructors.

FARM BUREAU APPRECIATES WORK OF COUNTY PRESS

At the annual meeting of the Polk County Farm Bureau, held in Dallas December 18th, the following resolution was reported out by the committee and unanimously adopted by the house:

"We hereby extend our thanks to the following newspapers for their active support and generous contributions of valuable space, it being recognized that what progress has been made has been due largely to the support of these papers: Polk County Observer, Polk County Itemizer, Monmouth Herald, Independence Enterprise."

Women's Club Will Help

The women's clubs of America have formed a working agreement with the states relation service of the United States department of agriculture to cooperate in establishing and carrying on home demonstration work. Mrs. W. S. Jennings of Jacksonville, Florida, will represent the women's clubs, and work with the state college home demonstration agents in furthering the work of improving farm home condition. She will have an assistant in each state.

Valuable Airplane Device.

Of all the inventions conceived during the last decade, in the hope of decreasing the landing speed of airplanes, none has promised more in preliminary tests than a device recently evolved by the United States bureau of standards, says Popular Mechanics Magazine. It is nothing more than a simple, variable-camber rib, which is used instead of the ordinary rib, in the construction of one plane of a biplane, or of the top and bottom planes of a triplane. One peculiarity of construction is that the nose of this flexible rib is fixed to the front spar, while the tailpiece is rigid and slides on the rear spar. Another peculiarity is that the rib structure between the spars is normally symmetrical, or uncambered, but is deformed by nonsymmetrical air pressure until it becomes a rib of most pronounced camber.

Rival of the Potato.

The first carload of American-grown dasheens, introduced into this country to supplement the potato, arrived on the New York market recently, and because of the limited quantities shipped and the demand they sold as high as 15 cents a pound. The dasheens were grown on the east coast of Florida.

The Trinidad dasheen, which is a particularly fine variety of the taro, is one of 46,000 foreign plants introduced into the United States by the Department of Agriculture. It was brought here in the belief that it would yield the South a tuber crop which could be used to supplement the potato. It contains 50 per cent more protein than the potato, according to the Department of Agriculture.

His Mission Wasted.

An Irishman made his way to a country jail and asked to be allowed to see the governor.

On being ushered into that functionary's presence he begged for the favor of an interview with a prisoner who was to suffer the extreme penalty of the law in the course of the morning. "No, my man," said the governor, "you cannot see the prisoner. He's to be executed in half an hour, and visitors are not permitted to see a prisoner on the day of execution. But what might be your business with him?"

"Shure, sor," answered Pat, "it's his birthday, and I was after wishing him many happy returns."

A Happy, Prosperous New Year!

We thank you for the business given us during the past year.

Hartman Bros. Co.

Jewelers and Opticians

SALEM, OREGON

INDUSTRIAL BREVITIES

Salmon hatchery to be asked for on the Rogue river.
Sheridan—Willamina farmers telephone company gets increased rates.
Ankeny grange goes on record as opposed to any increase in salaries.
Florence—25 sections in Siuslaw forest open to entry January 12th.
Pendleton rod and gun club to build \$3000 club house.
Silverton cannery putting up 100 tons apples per month.
Klamath Falls mills cut 400,000-000 feet lumber, increase over 1919.
Galice—Old Channel mine of gold bearing gravel has been reopened.
Seaside moving for a new grade school building.
Echo-Pendleton highway nears completion.
Enterprise—Reporter under new management.
Malin—New 110 volt electrical plant being installed here.
St. Helens—New mill will soon be ready for operation.
Toledo—Seven new buildings are under construction at the old government quarry three miles from here.
Albany—New plant being erected by Alco Wood Products company nearly completed.
Albany—Santiam bridge to open soon.
Marshfield—Smith River Timber Co., with capital stock \$500,000 incorporated.
Pendleton—Eight thousand dollars subscribed toward erection of Stanfield Flour and Feed mill. Warehouse being built.
Medford—Quicksilver to be mined near here.
Roseburg—New I. O. O. F. building completed.
Corvallis—Minimum water rates go up from 75 cents to \$1 to cover improvements.
Pendleton—\$22,000 to be spent on paving in the city.

Oregon City—Four hundred and tons silica have been sold California corporation.
The Dalles—City's income \$100 a day from rock sold highway commission.
Ashland paving 2000 feet of leading to park.
Bill passed Congress extending July 1st. annual mine work.
Deer Creek sawmill, Walla Walla, runs all winter on railroad.
Highway from Bend to R. has been completely gravelled.
Marshfield total tax will be two mills, highest levied.
Coquille gets a new \$700 phone building.
Salem tax levy is equivalent a five per cent interest rate.
Drilling for oil on Newman south of Amity.
Logging road to be built in ber on upper Crabtree, Linn Co.
Car surplus in eastern neither wheat nor lumber.
Banks dairymen put up \$12 a co-operative creamery.

Why man—
we made this
cigarette for you!

Camel

CIGARETTES

CAMELS fit your cigarette desires so completely you'll agree they were made to meet your taste!

Unique flavor, fragrance and mellow-mild-body due to Camels quality and expert blend of choice Turkish and choice Domestic tobaccos are a revelation! You will prefer the Camel blend to either kind of tobacco smoked straight!

With Camels you can go the limit without tiring your taste. They leave no unpleasant cigarette aftertaste; no unpleasant cigarette odor!

To get a line on why Camels win you so completely compare them puff-for-puff with any cigarette in the world at any price. You'll prefer quality to coupons or premiums!

R. J. REYNOLDS TOBACCO CO., Winston-Salem, N. C.



Camels are sold everywhere in scientifically sealed packages of 20 cigarettes for 20 cents; or ten packages (200 cigarettes) in a glassine-paper-covered carton. We strongly recommend this carton for the home or office supply or when you travel.

"You Save Money" says the Good Judge

And get more genuine chewing satisfaction, when you use this class of tobacco.

This is because the full, rich, real tobacco taste lasts so long, you don't need a fresh chew nearly as often.

And a small chew gives more real satisfaction than a big chew of the ordinary kind ever did.

Any man who uses the Real Tobacco Chew will tell you that.

Put up in two styles

W-B CUT is a long fine-cut tobacco

RIGHT CUT is a short-cut tobacco

Weyman-Bruton Company, 1107 Broadway, New York City

The Season's Greetings

We hope the New Year will bring peace and plenty to all of

our customers

The City Meat Market

Gus Miller

