

Business Directory

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On Broadway, First Door East of the Post Office

BEAVERTON LUMBER CO.
Now Open For Business
Under New Management
LEWIS BROS., PROPRIETORS

KINNEY BROS.
Electricians
Bells, Annunciators
Burglar alarm work a Specialty
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of Portland will hold a summer class at Beaverton
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WOOD AND COAL
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N. P. Johnson
PLANS FURNISHED
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Maintains the same old prices
Shave 25c Haircut 35c
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HARDWARE, PAINTS
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IF YOU WANT TO SELL
SEE COVELL & Co.
IF YOU WANT TO BUY,
SEE COVELL & Co.
If You Want To Loan Or Borrow Money
SEE COVELL & Co.

A Classified Advertisement
Will Rent Your House
The Beaverton Review

HOW'S THIS?
HALL'S CATARRH MEDICINE will do what we claim for it—rid your system of Catarrh of the Urinary system caused by Catarrh.
HALL'S CATARRH MEDICINE comes in an ointment which quickly relieves the catarrh inflammation, and the symptoms of Catarrh, which are relieved through the use of the mucous membrane, from according to nature's normal conditions.
Sold by druggists for over 40 years.
F. J. Chappay & Co., Toledo, O.

The Beaverton Review

Friday, October 30, 1925
Issued Every Friday At
Beaverton, Oregon.

J. H. Hulett
Editor and Publisher

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The greatest paradox of modern times is civilized warfare.

To provide change for a quarter is about the only use left for a nickel.

Sometimes it is the last step that counts; especially when you step on the gas.

Like the lily, the flapper toils not—but when a car is available she often spins.

California gets the beauty prize, but Florida real estate also shows a pretty figure.

It is foolish to make a wet night out of what you have been saving for a rainy day.

Comedians believe in gags, they say, and we wish they would wear them once in a while.

Many a man who wakes up to find himself famous was sleeping with one eye open, all the time.

The places where the motor car has displaced the locomotive do not include the railroad crossings.

A British visitor has reminded us that the Statue of Liberty stands with its back to the United States.

Perhaps it would be a saving of time to have a standing committee of investigation for

naval disasters.

There are substitutes for almost everything, nowadays, but no one has found a substitute for a level head.

Justice is something like the fellow who said he would rather owe us the money forever than beat us out of it.

If there is anything in evolution there is sure to be developed in time a tougher and more resistant pedestrian.

Sometimes all the friends a fellow can get behind him can not do as much for him as a good swift kick would do.

A nut at the steering wheel, a peach at his side, and a sharp turn in the road, is a good recipe for a coroner's verdict.

The great drawback with the folks with remarkable memories is that they don't seem to remember the favors done them.

Illustrated physical culture chart. When you consider that hundreds of stations in all parts of Our Country are sending out these health exercises, the radio as a family doctor is reaching millions of people.

EASING THE BURDEN OF STATE TAXATION

Banker Points Out Benefits of Community Property System in Some States.

Favorable aspects of tax systems are now among the most highly prized assets of our states. It is pointed out in the American Bankers Association Journal in connection with an article on how California, which has never had a state income tax, cuts state and Federal death taxes nearly in half by the "community property" system.

L. H. Roseberry, Vice President Security Trust and Savings Bank, Los Angeles, author of the article, says that a recent amendment to the tax law enables future residents of the state to take advantage of it. Reference is made to a former article by Assistant Secretary of the Treasury Dewey, outlining the need for death tax reform, and citing a hypothetical case involving California inheritance taxes which might have been levied in 1920. Since that time the laws have been changed, Mr. Roseberry declares, so that the figures then given do not correctly represent the present situation. He says:

"Ever since its admission California has had the 'community property' system. Many other states have a similar system. 'Community property' is property accumulated by married persons during their marriage, except that which is acquired by gift, bequest or inheritance. Approximately 65 per cent of all property in the state is 'community property.' Such property in California enjoys the most favorable position in regard to death taxes, both state and Federal, of any state in the Union (excepting possibly the eight other states having a similar property system) including states boasting of no inheritance tax whatever. The California 'community property' system is recognized for the purpose of levying Federal estate taxes, and only one-half of it is now so taxed, while in Florida the whole estate of a decedent is subject to the Federal levy.

How the Law Works
"California's law expressly provides that upon the death of either husband or wife, testate, only one-half of their net 'community property' shall be subject to inheritance taxes. The same exemption applies upon the death of the husband, intestate, while the whole net 'community property' is totally exempt from all state inheritance taxation upon the death of the wife intestate. The Federal estate tax law now follows precisely the California law in this respect.

"As the result of an amendment made to the California inheritance tax law by the 1925 Legislature, this immunity from state inheritance taxes likewise now extends to 'community property' of non-resident married persons, who hereafter take up their legal residence in the state. This puts 'community property' in a more favorable position regarding death taxes than exists in any other state in the Union, with the possible exception of the other 'community property' states. This extension of the exemption will add 15 per cent to property in the state coming under this definition, which means that approximately 80 per cent of all property situated in California will enjoy the lightest death taxes in America.

"To illustrate, the following example of a man survived by a wife and two minor children is computed, the estate consisting of 'community property' all left by will to the wife and children. One-half of such property would go under the law to the wife without any death taxes, and the other half only would be subject to both state inheritance and Federal estate taxes.

"As a subject of comparison, take a state which has no inheritance tax such as Florida. If the comparison were made with the states which impose inheritance taxes but do not have the 'community property' system, the advantage in favor of California would be more striking.

Estate of \$100,000	Total Tax
California Non-inheritance-tax state	\$500
Advantage in favor of California	\$995
Estate of \$200,000	\$995
California Non-inheritance-tax state	\$995
Advantage in favor of California	\$2,005
Estate of \$400,000	\$7,775
California Non-inheritance-tax state	\$7,775
Advantage in favor of California	\$13,405
Estate of \$10,000,000	1,391,165
California Non-inheritance-tax state	1,391,165
Advantage in favor of California	3,354,545

"If the two children were adults, the California tax would be increased only \$250 in each case.

Another New Amendment
"Another feature of the recent amendment to the California inheritance

taxes is a section giving the inheritance tax on stock in California corporations owned by non-residents at a flat sum of 2 per cent on their actual value. When considered in conjunction with the ruling that no inheritance taxes can be levied upon any stock in foreign corporations, or upon bank accounts, bonds, notes, debentures, or similar securities belonging to a non-resident but located in the state at the time of such non-resident's decease, it will be observed that at present the inheritance tax situation in California is most favorable, both to non-residents who have property in this state and to married people who live here or who may subsequently move here from elsewhere."

THE PENCIL MAKES A FARM PAY BETTER

Farm Accounting Reveals Losing Methods and Points Way to Bigger Profits.

(From Banker-Farmer)
A farm cannot properly be called successful unless it pays a fair rate of interest on the investment and returns fair wages for the farmer's labor. Agriculture is considered by all odds the most important industry in the world, and yet in no other industry is the business end so neglected.

It is common to find a farmer with an investment of fifteen to twenty thousand dollars, yet does he keep books? Perhaps he may jot down a note now and then of an important deal, but this is of no value in an analysis of his business as a whole. No other industry, however small, is carried on without books of some sort.

Farming is a business and to be successful must be conducted in a businesslike way. The business man's mind should have indelibly printed upon it two questions: What profit is my business making? How can that profit be increased? To know the latter, one must find out the former; and to find out about profits requires the keeping of books.

It is not necessary for a farmer to have a course in bookkeeping. At most every agricultural college in the country has issued a simplified farm accounting book which it sells at cost, and only a few minutes are required each day to jot down the day's happenings.

Accounts Increase Profits
Instances number a thousandfold where farmers have profited by knowing their business. Accounts kept by nineteen farmers in Illinois led them to improve the organization and operation of their farms in ways that added approximately \$50 to their average net income in 1923, the seventh year they had kept accounts.

An Iowa farmer found at the end of the first year he kept books that crops fed to livestock brought more money than when sold outright. His figures showed that his cows were poor, compared with other farms in the state, he found the number of acres cultivated per man on his farm, as well as the number of acres per horse, were below average. He rented more land and replanned his fields, so that the crop areas per man and horse were increased. He sold some of his scrub and bought good cows. The second year his income from the farm, after paying all expenses and interest on the money invested, had been increased over \$350.

Costs Can Be Regulated
"I have discovered," says one farm bookkeeper, "that the kind of man you have on a job, as well as the particular team, often makes quite a variation in the cost of performing certain tasks. I have learned from the pages of my book that if I could have increased the yield of my wheat field by two bushels and my corn by five bushels I would have realized a substantial profit from them."

While the farmers may not be able to fix prices on their products, they do have a finger in determining the costs of production. To reduce the cost they must first know what the costs are.

The number of farmers who are keeping books on their business has increased remarkably in recent years. But the number of businesslike farmers is woefully small when listed alongside the sum total of the farmers in the country.

Inventory is indispensable.
The basis of any system of farm accounting is the annual property list or inventory. It is the starting point of the farm records. One must take into consideration decreases or increases in the value of all property owned to gauge the progress of the business. Lacking facts as to the value of his property, no business man can form an accurate estimate of how he stands financially. Increased cash may be due to property which was sold, or increased debts may be due to improvements made. If a farmer is falling behind, the inventory will emphasize this fact. Often when a man is discouraged and thinks he is making no progress, his inventories will tell him that he is better off than he thought.

At the end of each year a financial statement is drawn up. This is the farmer's rating and no farmer with a good financial statement need fear walking into a bank and asking for a loan.

WANTED and FOR SALE

Ads in this column to a word Minimum charge of 25c for any ad.
For Sale—First class cordwood. H. Johnson, Beaverton, Route 2. Phone 5231. adv tf

For Sale—Reconditioned Fordson tractors. Otto Erickson & Co. Adv c 391f
Commercial Matching—Machine starts last of November. Call or write W. H. Hart, Beaverton, Oregon. Adv c 48-51


For Sale—Vetch seed. Dan Shaw, at the forks of the Hillsboro and Farmington roads between Huber and Aloha. Adv. c46-49
For Sale—White Leghorn pullets. Also fresh cows. F. H. Wilson, Beaverton, Oregon, Rt. 4. Adv c 181f

Wanted—From owner, acreage with buildings near Beaverton in exchange for attractive 5-room bungalow with 50x100 ft. lot free from encumbrance. J. W. Gunn, 865 Albina Ave, Portland. Adv. p46-49

For Sale—Small apples or cooking apples, 50 cents per sack. Also sweet cider. D. Shaw, Beaverton, Rt. 4, at the forks of the old County Road between Reedville and Aloha. Adv c 47-50.

For Rent—November 1. Five room house, furnished. Close in. G. E. Hedge. p 46-48

For Sale—One practically new wood range, in perfect condition. Inquire Mrs. G. E. Allen, Beaverton. Adv c 47



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YOUR STAFF O' LIFE

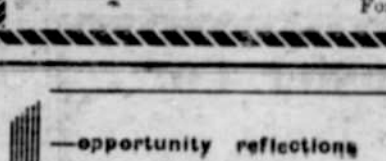
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—opportunity reflections

THE PLUNGE INTO A BANK ACCOUNT IS A PLUNGE INTO A REALIZATION
—of your powers
—your capabilities

—reflected from your home bank



Bank of Beaverton

—opportunity helpers
—of opportunity seekers
—to-day —the secret of attainment

Vetch, Rye Cheat, Timothy and Clover Seed and Alfalfa Hay

Note Our Prices

Princess Hard Wheat Flour \$2.24
Crown 2.24
Sperry 2.29
Fisher's Blend, 2.33

Scratch-food \$2.75 per sack
Berthold Egg Mash \$2.70 per sack
Berthold Dairy Feed \$1.75 per sack
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Delivery charges: feed, 10c per sack; flour, 5 cents
For Price on Ton Lots, call 3-36

CHAS. BERTHOLD
HAY, GRAIN AND FEED
Beaverton, Ore. Near S. P. Depot

MICKIE, THE PRINTER'S DEVIL



HOLD ON! LOOK AT THAT BOY GO—HE'S HALF WAY TO THE BEACH ALREADY!



IT'S SURELY NICE OF YOU BOSS, TO CELEBRATE MICKIE'S BIRTHDAY BY TAKING US ON THIS PICNIC



GEE, DID YOU SEE THE GUYLY LOOK THAT WOMAN GAVE ME? I JUST KNOW THIS GUY IS TOO SHORT! OH, DEAR, WHY DO I WEAR IT?



COME ON, YOU LOOK ALL RIGHT! SURE YOU DO!



I THOUGHT IZELIE WAS GOING TO DASH UP THIS STUFF—WHERE DID SHE DISAPPEAR TO?

OH, SHE'S SO MODEST, I SUPPOSE SHE'S GONE HOME TO CHANGE HER DRESS—GIRLS ARE FUNNY!



I FELT EMBARRASSED IN THAT SKIRT, SO I PUT ON MY BATHING SUIT!

Aren't Girls Funny?



USELESS GRITS
A TERRIBLE POSE IS BEING MADE
HE DROPS CLOES OF GUN
"TRY STICK TO YOUR SHOES"
BIG FINE OFFER
A BATHING TRAP FOR THE BEST IDEA FOR "THE COMIC STRIP"