

### Abstracts

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### LODGE DIRECTORY

**Masonic.**  
Bandon Lodge, No. 130, A. F. & A. M. Stated communications first Friday after the full moon of each month. Special communications Master Masons cordially invited.

WALTER SABIN, W. M.  
C. E. BOWMAN, Sec.

**Eastern Star.**  
Occidental Chapter, No. 45, O. E. S. meets Friday evenings before and after stated communications of Masonic lodge. Visiting members cordially invited to attend.

ADELAIDE E. REYNOLDS, W. M.  
BLANCHE FAULDS, Secretary

**Rebekah**  
Ocean Rebekah Lodge, No. 126, I. O. O. F., meets second and fourth Tuesdays at I. O. O. F. hall. Transient members cordially invited.

ELVA MILLER, N. G.  
MINERVA LEWIN, Secretary.

**I. O. O. F.**  
Bandon Lodge, No. 133, I. O. O. F., meets every Wednesday evening. Visiting brothers in good standing cordially invited.

D. C. KAY, N. G.  
L. I. WHEELER, Secretary.

### MOST OREGON RETAILERS GET NO PROFIT AT ALL

Not if they Allow Salaries for Themselves, Says Professor Sowers, in Advising Modern Accounting

By Don C. Sowers  
(Professor of Municipalities and Public Accounting at the University of Oregon)

Every Oregon business man should have a modern double-entry system of accounting because scientific accounting is the only safe guide to economy. Far greater harm results from unintelligent than from dishonest accounting.

No merchant can pay three dollars for an article and sell it for two dollars without injuring his capital, and if he makes the transaction often enough his entire capital will be exhausted and his failure will be announced. Because merchants do not keep systematic records many items of expense will be omitted and since these omitted items of expense are not included in the cost price of the goods, the goods are often sold for less than they cost.

Many a merchant sells goods at a customary price just to meet competition regardless of whether he can afford to do so or not. His competitor may also be operating without cost records adequate to show what price the goods must be sold for to yield a profit, and hence all may be selling at a loss.

The ordinary business man is afraid of what he calls "too much system." This is not a danger because systematization means conducting the business in the most economical manner possible. The real trouble is lack of system.

The first trouble in introducing a system in any business is to break up the business into departments or functions and to learn the cost of operating each department or of performing each function.

It is probably true that most retail merchants actually do not make any profit whatever and that what they call profit is really wages. In other words, if they charged against the current operations of the business a reasonable salary, such as they could procure by working for some one else, it would be found that no profit was made.

The value of breaking up the business into functions and keeping the cost of each function separately, can be explained by referring to the account called "Maintenance of Real Estate." This account would be charged with all repairs, with all expenses of maintenance for building and grounds such as janitor service and mowing lawns and cleaning roadways, with depreciation, with insurance and taxes. The object of keeping such accounts separately is to enable the proprietors to ascertain whether it is cheaper to own and maintain the property occupied or rent a similar building.

To cite another example, a separate account should be kept of the stable expenses in order to ascertain whether it is cheaper for a merchant to maintain his own team, and employ his own drivers or hire delivering done outside. Such an account would be charged with the cost of stable supplies used, with wages of stable men and drivers, with the cost of maintaining the equipment, horse-shoeing, repairs, small tools and petty supplies purchased and with depreciation on stable equipment owned.

A scientific accounting system thus supplies information about every phase of the business concerning which facts are desired in order to conduct it economically and efficiently. It enables the merchant to stop leaks, locate losses, whether of time or materials, determine which lines of business are yielding a profit and which are being carried on at a loss. Above all it gives him a sense of security and happiness in knowing and understanding all the details of his business.

Switches made from hair combs \$1.00 per stem. Address, Mrs. E. W. Johnson, Coquille, Ore. -9122.

### BANDON CHURCHES

**M. E. Church South**  
Sunday School, 10:00 a. m.  
Preaching, 11:00 a. m.  
Epworth League, 6:30 p. m.  
Preaching, 7:30 p. m.  
Prayer Meeting, Thursday, 7:30.  
Missionary Society, Friday, 2:30.  
W. B. SMITH, Pastor.

**Episcopal Church**  
Sunday School, 10:00 a. m.  
Preaching, 2nd, 4th and 5th Sundays at 11 a. m. and 7:30 p. m.  
REV. WM. HORSFALL, Pastor

**Methodist Church**  
Sunday School, 10:00 a. m.  
Public Service, 11:00 a. m.  
Evening Service, 7:30 p. m.  
Mid-Week Service, Thursday, 7:30  
All those who do not worship elsewhere are invited to come with us.

C. MAYNE KNIGHT, Pastor

**Presbyterian Church**  
Sabbath Services:  
10 a. m. .... Sabbath School  
11 a. m. .... Preaching  
6:30 p. m. ... C. E. Prayer meeting  
7:30 p. m. .... Preaching  
Thursday, 7:30 p. m. Prayer meeting  
A cordial invitation is extended the public to attend these services

REV. WINFIELD S. SMITH, Pastor

**Baptist Church**  
Sunday School, 10:00 A. M.  
Preaching Service, 11:00 A. M.  
ELDER A. B. REESE.

**Church of the Brethren**  
Sunday Services: Sunday School 10:00 a. m.; Preaching service at 11 a. m. and 7:00 p. m.  
Everybody cordially invited.

L. B. OVERHOLSER, Pastor.

**Notice to Contractors**  
Notice is hereby given that sealed bids will be received for the construction and building of a FERRY BOAT for a ferry at Bullards, Coos County, Oregon, according to the plans and specifications on file at the office of the County Clerk. Bidder to furnish all material and labor.

The County Court reserves the right to reject any and all bids and to award the contract to the bidder not the lowest should they deem it for the best interests of the County.

All bids to be filed with the County Clerk on or before the 5th day of March, 1915, at 10 o'clock, A. M. Five per cent of the amount of the bid to be deposited with the County Clerk with the bid and the bidder to enter into a contract with the County with a good and sufficient bond within five days after the awarding of said contract.

Dated at Coquille, Coos County, Oregon, this 18th day of February, 1915.

ROBERT R. WATSON,  
County Clerk.

**Notice of Administration**  
Notice is hereby given that by order of the County Court of the State of Oregon, in and for the County of Coos, Sarah J. Hanes has been duly appointed administratrix of the estate of William E. Hanes, deceased, and that letters have been duly issued to her, and that she is now qualified and acting.

Therefore, all persons having claims against the said estate are hereby notified to present the same with proper vouchers at the office of Geo. P. Topping, Bandon, Oregon, within six months from the final publication of this notice, which final publication will be Friday, February 26, 1915.

SARAH J. HANES,  
Administratrix of the Estate of William E. Hanes, deceased  
Geo. P. Topping,  
Attorney for Estate.  
Jan 29—Feb 26F

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Just received a fresh shipment

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BANDON :: :: :: OREGON

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# DONNEY'S.

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COOS AND CURRY TELEPHONE COMPANY

# Hotel Gallier

Rates \$1.00 to \$2.00 per day.  
Special rates by week or month  
Sample room in connection

Bandon :: :: Oregon

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It gives the day a cheerful start. The

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quickly chases the chill from bed-room, bath-room, dining-room, nursery. Easily carried from room to room.

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