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HOW, WHERE IS IT SPENT

This editorial was not conceived to criticize the census figures recently released by the U. S. department of commerce, nor the estimate of population made by the state board of health. It may do both.

Statistics are funny things and most interesting and many of the statistics given out to the public will not bear much analysis. Yet, sometimes they are correct of the figures contained in statistical tables.

The census bureau makes a business census between the usual decennial census, one that shows the trend of business and marks changes in the five year period. The one before us is for 1954 whereas the decennial census reported on business for 1949.

The department of health reports now and then on population trends in the state and gives estimates on the populations of each county based on its regular reports.

The census showed that Sherman county's retail business had increased 55 per cent since 1949 to \$3,263,000. The health board reported the population at 2370, up 4.4 per cent since 1950. The average retail sales in Sherman county are shown to be \$1377 compared to the state average of \$1138. That is not bad for a county that resignedly assumes that it spends most of its money away from home. Wasco county, that is popularly presumed to get a large part of Sherman county's retail business, has an average of \$1235 in per capita sales.

Sherman county's ten retail food stores do \$657,000 business, or did in 1954 according to the reports which must have come from the stores themselves. That is \$65,700 each. This is small compared to the state average which is \$129,400. But per capita Sherman countians did well by their stores. They bought \$277.22 each in their local food stores. The state average is \$274.48. In Wasco the per capita food expenditures were \$235.

According to the census figures Sherman county is the only county where more was spent in eating and drinking places than in grocery stores. The 13 such places did \$808,000 of business in 1954 which shows a high percentage of eating out. Actually it may partly, at least, be accounted for by the number of casual laborers in the county who ate at restaurants. Oh maybe by the excellence of local bars. Anyway that is the figure. On a per capita basis Sherman countians, not counting their visiting assistance, spent \$337 each on food and drink outside grocery stores. In the state the average was \$80.

Sherman countians spent an average of \$370 in building and machinery stores whereas the average in the state is around \$90 and that might well be expected.

Gas stations in Sherman county had average sales of \$49,334 against a state average of \$56,830 and the per capita figure would not be important because such money is spent by visitors. However, the figures are roughly \$85 for the state and \$160 for Sherman county.

The statistics show that businesses are smaller in this county and that is common knowledge and is true of nearly all rural establishments when compared to those in more closely settled places. They hire fewer persons to help them, however, and should be doing fairly well compared to the average.

It might be noted here that Sherman county business has achieved this high per capita sales at almost no sales expense and no merchandising effort. All they do is unlock the door nearly every morning and take care of the business that comes in. They don't have to quarrel with unions, make contributions to dozens of doubtful ventures, pay high rents. Advertising is a minor factor.

Considering that the spendable income of Sherman county is nearly three times the national average it is probable that the favorable situation of retailers in this county could be improved if anyone wanted to test himself at making the best better.

COMMERCIAL FARMERS

Almost ever since agriculture in these United States began and certainly since the settlement of the west the tendency has been toward commercial type farms and away from what is called the family size farm.

Here farmers are all commercial farmers in that they habitually produce a surplus above their personal and family needs to be sold at a profit. They are in the business of farming.

The family type farm is normally a small farm on which a family lives. It may live there because it likes the country and the main objective is to produce the family living. That normally means such farms are in areas where a diversity of crops may be grown. Family type farmers often have other jobs.

Factories are sometimes built in rural areas so workers can live on a farm and work in the factory. Many such examples are in the east and south. In good years such farms do produce many crops that are sold and since rigid price supports have added greatly to the surpluses.

In the last year the number of farms in this nation decreased by 11.1 per cent indicating that commercial farms are still encroaching on the family type farms. Small farms especially decreased. In Oregon the farms under 10 acres decreased from 10,569 to 10,132 and farms from 10 to 29 acres decreased from 12,372 to 10,866 while farms of over 1000 acres increased from 3287 to 3358.

The tendency is the same over the nation with few exceptions. It is not likely that any policy of government will change this tendency, nor it is likely that any administration will attempt to change a trend that seems so well established.

It does seem probable that an administration might be wise in giving protection to commercial farmers for they are certainly the ones that produce the food the city people eat. And we are becoming a nation of city dwellers. For that reason we doubt if there are any serious handicaps placed on commercial farm operators such as restricting the amount of money a large farmer can collect from government subsidies.

MR. JACKMAN

For years and years E. R. Jackman, who has some title like specialist in the extension service, has been coming in to this county and talking to farmers about the advantages of taking care of the soil. He has told them about grass and the successful grass economy of England and in some parts of the valley, he has spoken of strip cropping, stubble mulch and the many uses of stubble and straw in keeping land in the fields instead of the ditches.

Many times the crowd has laughed for such practices were once held to reduce yields. And Mr. Jackman has laughed with them. He knows that short time money has more attraction than long time money.

He was here again Tuesday. With a new addition to the farm program coming up there is new attraction to long time money. By which we mean in keeping the soil fertile in preparation for future crops.

Also the many run-offs this winter have shown the advantages of soil conservation of the kind Mr. Jackman has been talking about. Commercial fertilizer is cheaper than making it in the soil when the practices necessary for that endanger the land itself.

So we think Mr. Jackman has won by his smiling persistence, aided of course, by other factors although he has been the long time advocate of seeding grass, of soil saving.

ROMANCE

The magazine Fortnight talks about the one-time uses of borax and the long 20 mule teams that once hauled it from Death Valley to civilization.

We do not know, and the article doesn't say what borax is used for in this chemical age and it doesn't matter. Neither does it say how it is hauled which does matter a little. Nowadays those old teams are mementos of a romantic age. Romance is always something in the past, never the present.

When sweating, swearing drivers pushed their long teams over mountain trails with loads of borax it was work; now is it romance. When young people have love trouble it is painful; but it is romance to others. Whether divided by time or association romance is always far off, never close at hand.

The Presbyterians, we read, have decided that it is alright for women to preach—from the pulpit, that is.

Money loses its value after \$32,000 on the quiz show. Maybe taxes will reduce our overweening interest in money eventually which wouldn't be so bad.

Sam Coon Reports On Price Drop

In his weekly letter Sam Coon says:

I am devoting much of my time these days to farm problems, both in studying and considering the President's new Soil Bank program and in helping individual farmers and ranchers and groups of them in our district to solve their personal farm problems.

A non-partisan effort should be made toward solving the problems of low prices, overproduction and big surpluses. When this issue is made a political football, the farmers are the ones who suffer.

President Eisenhower inherited a farm price problem which also troubled previous presidents. Let me quote a statement by Congressman Scrivener of Kansas,

Eureka Lodge No. 121 A.F.&A.M. Meets on the 1st and 3rd Thursday evenings each month. Visiting members cordially invited to meet with us. Dean Pinkerton, W. M. Clyde Gilmore, Secretary

Lupine Rebekah Lodge No. 116 Meets 2nd and 4th Tuesdays of each month. Visiting members welcome. Laura Grabenhorse, N.G.; Vada DeMoss, Secretary

Moro Lodge No. 113 I.O.O.F. Meets 1st and 3rd Tuesdays in I.O.O.F. hall. Transient and visiting brothers are cordially invited. John Shipley, N. G. Leo Watkins, Secretary

Bethlehem Chapter No. 78 O.E.S. Meets every second and fourth Thursday in each month; visiting members invited. Moro, Oregon. Dorene Hall, W. M. Dorothy Heater, Secretary

"In less than 2 1/2 years (March 1937 to August 1939), under F.D.R. farm prices dropped 35%. How many blamed him? World War II put a stop to that drop. Under Mr. Truman, farm prices dropped 22% in two years (January 1948 to January 1950). Who blamed him? The Korean War stopped that drop. Again under Mr. Truman, they dropped 18% from March 1951 to December 1952 (21 months). The drop which started under Truman has been about 13% in 3 years under Mr. Eisenhower. The decline started and was heavier under the Democrats than under the Republicans. The big drop occurred under rigid parity, and not under flexible supports, which have not had time to be effective."

Farmer Has Different Tax Classification

A farmer is defined as an individual whose gross income is derived at least two-thirds from farming.

A few of the newer problems facing the farmer are here discussed in the light of federal law and regulations, and while this article deals as much with social security as income tax, virtually all farmers will be affected.

As before, individual farmers on a calendar-year basis must file a declaration of estimated tax on or before January 15, 1956, paying thereon at least two-thirds of the tax as finally determined. If desired, the estimate may be made by paying at least the amount of the previous year's tax. By filing the estimate in this manner, the farmer may then file at any time up to April 15, 1956, and pay the balance of tax due at that time.

However, if the farmer files his final return by February 15, 1956, and pays the full tax, he need not file an estimate. Previously, the deadline for final return was January 30 if no estimate had been filed by January 15.

This year for the first time, farmers will pay self-employment tax on their net income from farming at the rate of 3 per cent. Net earnings must be at least \$400.00 to be reportable, and earnings over \$4200.00 are not subject to the tax.

In order to obtain the maximum benefits upon retirement, most farmers will want to pay the largest amount possible, and if the net income from farming is low, there are two optional methods of reporting:

If the gross income from farming is between \$800.00 and \$1800.00, the farmer may elect to report one-half the gross as self-employment earnings. If the gross farm income is \$1800.00 or more and the actual net earnings are less than \$900.00, the farmer may elect to report \$900.00 as self-employment earnings.

These alternative methods are used only in computing self-employment tax and apply only to farm income. The self-employment tax is computed and paid only once a year along with the income tax. If he has not already done so, the farmer should apply at once for his individual social security number as it will be needed when he files his federal tax return.

Farm labor now is also covered by social security. During the year 1955 farmers have been required to withhold 2 per cent from their agricultural employees who have been paid \$100.00 or more in cash during the year, remitting 4 per cent quarterly (or when a gross liability of \$100.00 is reached) to the district director of internal revenue on form 943-A.

An annual report must be filed by the farmer who has paid taxable cash wages during 1955 on form 943, to be filed with the district director by January 31, 1956. This annual report should include all subject wages not previously reported on form 943-A, so that all employees who meet the \$100.00 a year test will appear on the annual report form 943.

The farmer must also furnish his employees with statements showing total subject wages and F.I.C.A. tax withheld not later than January 31, 1956 (or within one month of the date of separation in case the farm worker left before the end of 1955). These statements may be furnished to farm employees on form SS-14, although a form of the farmer's own choosing may be used if it contains the necessary information.

It is interesting to note that although a farmer may pay farm wages to his son, daughter, wife, father or mother for services actually rendered, such wages are not subject to the federal insurance contributions acts and no social security tax should be withheld or remitted on such labor. It is not uncommon for a farmer to employ his son on the farm during school vacation period during the summer months. Heretofore, Pappy had to chop off Junior's wages below the \$600.00 mark or lose his dependency credit. The law is now such that if Junior is under 19 or is a student, and if the farmer furnishes more than half of his support, he may claim him as a dependent. If Junior receives \$600.00 or more from any source he must file his own re-

turn and may take his own exemption, even though he may be a dependent of his father, who, in such case, would also be allowed \$600.00 dependency exemption. It appears that Uncle Sam is rapidly making bookkeepers out of farmers.

WANT ADS

FOR SALE: Piano. Inquire at Moro Hotel Coffee Shop. 12-15c

STRAYED: 2 yearlings, one cow, all Herefords. Crop off both ears split in right. Branded quarter circle, over lazy J dot on left hip. Bernard Martin, Grass Valley Ore. 12-3p

FOR SALE: Registered Pomeranian puppies. Call 352, Moro. 12c

JUSTOM SLAUGHTERING — Meat cutting, wrapping, sharp freeze. Kenny's Market, Grass Valley, Oregon Ph 242 47fn

STATE WIDE PAINT CO. complete painting and decorating service, spray or brush. Phone 3977 or 5293, 1205 E. 12th St. Vern Campell and Jack Null, The Dalles, Oregon 38fn

FOR SALE: First National Bank of Portland stock. Regular dividends paid since 1895. Largest branch banking system of the Pacific Northwest. Good earnings growth potential. J. W. DODD, TYGH VALLEY, ORE. 9-1fn

FOR SALE: 2-yr old Polled Hereford bull. \$300.00 Chas. E. Davis, Grass Valley? Ore. 11-12c

LOST: Two cows, branded bar over lazy S right rib and T bar over 2 right rib; ear mark half under crop in right, split left; also two calves branded bar over lazy S on right rib, swallow fork left ear. Call Carl L. Watkins, Grass Valley 667. 11-2p

LEGAL NOTICES

NOTICE TO CREDITORS
NOTICE IS HEREBY GIVEN that the undersigned has been appointed Executrix of the Will and Codicil of Marion H. Medler, deceased. Claims against the estate of Marion H. Medler, deceased, must be presented to the under-

signed, duly verified, in care of Leland Medler at Wasco, Oregon, within six months from the date of the first publication of this notice.

Dated and first published January 20, 1956.
NORMA BYRD
Executrix
Phipps and Phipps
Attorneys for Executrix
Pioneer Building
The Dalles, Oregon 12-15c

INVITATION TO BID

Sealed bids will be received by the Clerk of Union High School District No. 1, Sherman County, Oregon, at the present high school in Moro, Oregon, on or before 8:00 o'clock P. M. (Pacific Standard Time) Thursday, January 26, 1956, for the construction of a new High School for Union High School District No. 1, Sherman County, Oregon, and will then and there be opened and read aloud. Each bid shall be in accordance with Plans and Specifications prepared by Annand, Boone & Leil, Architects and Engineers, 1520 S. W. Taylor Street, Portland 5, Oregon, and shall be accompanied by a certified check cashier's check or satisfactory bid bond made out to the order of Union High School District No. 1, Sherman County, Oregon, in an amount equal to 5% of the bid. Each bid shall have attached thereto the list of Subcontractors the bidder proposes to use, and any bid not having this attached list will be disqualified from bidding.

The Owner reserves the right to accept or reject any or all bids and waive any informalities. No bidder may withdraw his bid after the hour set for opening thereof unless awarding of the contract is delayed exceeding thirty (30) days. Plans and Specifications will be available from the office of the Architect. No deposit will be required on the Plans and Specifications; however, they must be returned to the Architect on or before the hour of bidding.

Mrs. Clara Houston, Clerk 10-12c

NOTICE OF FINAL SETTLEMENT

Notice is hereby given that the undersigned, Augusta Royse, Executrix of the Estate of John F. Royse, deceased, has filed her First and Final Account and Petition for Distribution in said estate, and that Friday, the 10th day of February, 1956, at the hour of 10:00 o'clock a. m., in the County Court Room in the Court House at Moro, Sherman County, Oregon, has been fixed as the time and place for hearing of objections, if any, to said First and Final Account and Petition for Distribution, and the settlement thereof.

Augusta Royse
Executrix
Donald E. Heisler
Attorney for Estate 9-12c

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