

Woman's Club Gathers In Masonic Temple

Multnomah Women's Club met in the Masonic Temple at 2:00 o'clock Thursday afternoon, Mrs. Charles E. Lewis, president, presiding. The subject for the day being applied education, Miss Elnora Thomson, instructor in Applied Sociology at the University of Oregon, gave a very interesting address on "Education for Service." Mrs. S. A. Cobb presented a program of McDowell music, and several lecture reports held over from previous meetings were given. Tea hostesses were Mrs. Walter McCredie, Mrs. J. A. Marlatt, Mrs. F. W. Miller and Mrs. J. E. Malin.

The Portland Federation of Women's Organizations will hold the annual election of officers at the regular monthly meeting in the Behrke-Walker auditorium Saturday afternoon at 2:00 o'clock and all of our delegates must be present or see that their alternates are notified to be there. Any other members interested are invited to attend.

The next meeting of Multnomah Women's Club will be devoted to the annual election of officers and an art talk in charge of Mrs. G. G. Forbes, chairman, on April 26. Mrs. L. M. Atkins will be hostess during the tea hour.

Will Hold Field Meet to Consider Orchard Cover

A field meeting will be held by the O. A. C. Extension Service to look over the growth of orchard cover crops resulting from an application of nitrate of soda, sulphate of ammonia and complete fertilizers, on Monday, April 16, at 1:00 p.m., starting at the orchard of E. G. Mills at Forest Grove and thence to the prune orchard of W. H. Crabtree. Cost and methods of application will be discussed by County Agent O. T. McWhorter.

Thus far there are some striking differences in growth of cover crops on these farms resulting from the use of fertilizers, with nitrate of soda having the better of the argument at present, so reports the county agent.

Cover crops are grown by orchardists to keep up the supply of humus and to aid in maintaining the soil fertility to the point to grow the best possible quality of fruit. The value of the cover crop depends upon securing a maximum growth. Fertilizers may assist in this process, and to that end several trials are being made by the Extension Service to determine their value in this connection.

Political biologists will rejoice in the fact that the dark horse never becomes extinct.

MULTNOMAH

Are you fully prepared for any emergency sickness that might come to your home? If not, just remember the Loan Chest maintained by the Multnomah Unit of the Multnomah County Health Association has many things that you may have for the asking, such as extra sheets and towels, hot water bottles, glass drinking tubes, bed pans, emesis basin, ice caps, ice throat cups and an atomizer. A call to Mrs. W. Earl Parker, ATwater 3047, may save you many distressing moments at a critical time. The only requisite for using any of these articles is that they should be returned in a sanitary, sterilized condition.

Mrs. C. Ashley Cook went to Salem Thursday to visit her mother, Mrs. Harriet Richards, who returned to Multnomah and will be glad to receive her friends at the home of Mrs. Cook.

Mr. and Mrs. T. G. Williams of Vancouver, B. C., formerly of Multnomah, spent from Friday to Monday visiting Portland and Multnomah friends.

Miss Florence Williams of Vancouver, B. C., a former student in Multnomah school, spent Friday evening and Saturday with Dorothy Dill, who has now fully recovered from her recent illness.

Mr. and Mrs. E. E. Dill and daughter, Dorothy, spent Easter with relatives in Dayton and also visited a niece who is ill in McMinnville hospital.

Orenomah Social Club will meet at 10:00 o'clock Thursday morning in Masonic Temple to sew for the bazaar. Luncheon will be served at 12:30 by the following hostesses: Minnie Johnson, chairman; Jean Josy, Elizabeth Keil, Ella Kellington, May King, Eleanor Knowles, Mattie Lacy, Blanche Langdon, Mary Lewis, Myrtle Lewis. Business meeting will be called by the president, Mary Bragg, at 2:00 o'clock.

PARENT-TEACHER NOTES

Dr. D. A. Thom, director of the habits clinics of Boston and director of the division of mental hygiene in the Department of Mental Diseases of Massachusetts, says: "There is no finer or more important job than being a parent." His advice to parents has been summarized as follows:

Don't be over-solicitous. Children may become self-centered and develop imaginary complaints simply because illness is looked for. Don't "baby" your children too much. The child who is closely tied to his mother's apron strings is deprived of the chance of learning how

to live with his neighbors. Don't try to give your children everything they happen to demand. Very early in life the child must learn that things cannot be simply his because he desires them. Don't bribe. So often we hear, "Now Johnny, be a good boy and mother will give you a penny." Soon Johnny will no longer be satisfied with one penny and must have two or three.

Don't cheat. Frequently parents will misrepresent or lie to keep a child quiet or gain a desired result. Suddenly they awaken to the fact that their child has no regard for the truth and wonder why.

Don't make meaningless threats. "Be good or the doctor will cut your tongue out," or "Be quiet or I'll lick you," may do one of two undesirable things; control the child through terror, which is disastrous, or breed contempt for parents whose threats are never fulfilled.

Don't talk about or laugh at children in their presence. Self-consciousness is harmful and quickly developed.

Don't be cold and repelling. A parent who is too busy to bother with a little child's nonsense will never be bothered by his real problems.

Don't disagree over discipline in front of the child. Settle differences in private.

Don't be discourteous. Children have their own plans, which are frequently utterly disregarded by adults. If you must interfere, show consideration.

The study club will meet Monday afternoon from 2:00 to 4:00 in the grade teachers' room to continue the study of their book, "The Child: His Nature and His Needs," by Prof. M. V. O'Shea. All mothers are invited and urged to come and bring mending or other sewing.

The executive board met Tuesday afternoon and plans were completed for a special meeting to be held Friday evening, April 27, at 8:00 o'clock in the auditorium. The speaker will be G. H. Oberheuer, chief executive of the Portland Area Council of Boy Scouts, and members of Multnomah Troop No. 204 will give demonstrations of their work. The president appointed Mrs. J. L. Hess, Mrs. Leslie M. Atkins and Mrs. S. H. Hunt to take charge of the arrangements.

The regular monthly meeting will be held Tuesday afternoon at 2:30 April 24. The report of the nominating committee will be given at this meeting and nominations from the floor received, the election to be held in May.

FORMER RESIDENT ENJOYS VISIT WITH OLD FRIENDS

Mrs. Elsie Reeser of Portland, accompanied by her son, Bennie, were pleasant visitors here Friday, the guests of Mrs. John Tigard. Mrs. Reeser is a former townsman, having for many years been employed as operator at the local telephone office. After lunch Mesdames J. Lenz, D. Heiston, J. B. Cox, E. Chapman and N. B. Golden called and a very pleasant afternoon was enjoyed.

GIRL TO SUBSTITUTE ON No. 1 MAIL ROUTE

During the absence on sick leave of L. Kennedy, regular mail carrier for Route 1, Tigard, Miss Esther Strom will deliver for Uncle Sam. Miss Strom was formerly on the night shift as telephone operator here but lately resigned, her successor being Miss Margaret Litton.

Frances and Clara Schekla are improving. They have been ill with rheumatic fever.

EASTER EGG HUNT ENJOYED AT YOUNG PEOPLE'S PARTY

Betty Schubring was hostess to a number of her young friends in Tigard Saturday afternoon at her home. The young people put in a merry afternoon at an Easter egg hunt. Derick Nedry was the champion "hunter." After this was over many games were played and the afternoon fun closed with dainty refreshments. The table was a pretty sight with its centerpiece a large cake covered with candy bunnies and luscious chocolate bunnies at each plate. Those present were: Catherine and Peggy Crabtree, Kathleen Ramsby, Helen Turnbull, Edna Johnson, Alice Hart, Mildred and Howard Kruger, Derick and Boydell Nedry, Key Smith and Donald Beckham.

WRESTLERS AND BASEBALL TEAM TO SPORT NEW TOGS

New suits, with accessories, for the baseball players, and trunks for the wrestlers of the organization, were purchased by the Tigard Athletic Club last week. The suits are very attractive, being white with blue stripes, and their "swankiness" is expected to give the boys no little new pep.

The Tigard and Fairvale teams put on a game Sunday at the grade school grounds.

The Ladies Aid of the Evangelical Church will hold a food sale on Sunday, April 21. Watch next week's Sentinel for places.

The rank and file nowadays are the rank and defiled.

It is a good thing to see alike, but we all ought to be alike sometimes.

WHAT FARM ACCOUNTING MEANT IN THE MANAGEMENT OF A FARM

Successful Farmer Tells How Pencil Helped Guide His Operations and Swell His Income—An Aid to Better Credit—Shows Profits and Prevents Losses.

THE owner and operator of one of the most successful dairy farms in Wisconsin prepared recently for the Agricultural Commission of the American Bankers Association a first hand statement of the part farm accounting has played in the management of his enterprise. This operator, W. J. Dougan, tells the following story:

"When I started farming I began keeping a simple cash account, but soon found that it was not sufficient accounting for

farm purposes. Such a record did not take into consideration the vital factors of improvements, growth of livestock or depreciation.

"Since 1910 I have kept a complete account on the accrual basis. The accounts, however, are no more than any farmer can easily keep. The outstanding benefits from keeping such accounts might be listed as follows:

The Way It Works

"1. Income tax reports made easier. —Accurate and dependable income tax reports can be made from the yearly accounts. By keeping them on file I am always ready to satisfy the tax inspectors.

"2. Accounting makes possible a budget system. —With the accumulated data of the past years, I can make out the budget for the coming year. The income being fairly stable, the budget problem is to adjust the expenditures. If one branch of the business will need extraordinary expenditure such as new machinery, there must be a cut in some other branch, such as building or livestock purchased, or fencing.

"3. Accounting gives a true basis for credit. —Especially has accounting meant for me larger credit and happy relations with my banker. With a

complete financial statement before him the banker can intelligently determine what credit I should have. With a full knowledge of the farm profits in the past, I know what credit I should accept. No farmer or business man should accept credit from his bank unless he is able to put the money into productive investment, and his margin of profit assures the ability to repay the loan within a reasonable time.

"For the farm this reasonable time cannot be three or six months. The farm turnover is too slow for that. A helpful and just period of farm credit for working capital must be from one to four years.

"There is another benefit from accounting—the benefit of knowing whether one is going up or down. By extra sales one might be flush of money and buy heavily, thinking he is coming out ahead, but in reality he is sacrificing the future. On the other hand, one might feel pinched, and have little money to spend, but in reality he is laying up capital."

The bankers Agricultural Commission has suggested the following form of farm credit statement, indicating the records necessary to be kept:

SUGGESTED FARM CREDIT STATEMENT (Adapted from blank used by Federal Reserve Bank, Chicago)

One Of The First Important Factors In Farm Accounting

Business Name		Address	
Name		Address	
Business Name		Address	
Assets		Liabilities	
CASH ON HAND AND IN BANK		I OWE THE FOLLOWING BANKS:	
UNITED STATES SAVINGS		SECURED BY	
OTHER SAVINGS INSTITUTIONS		SECURED BY	
ACCOUNTS DUE ME		NOTES PAYABLE TO RELATIVES	
GRAIN, FEED AND FARM PRODUCTS		SECURED BY	
INVESTED IN SECURITIES BELOW		NOTES PAYABLE TO OTHERS	
LIVESTOCK (STOCKED IN STOCKS BELOW)		SECURED BY	
LOANS DUE ME, ONE YEAR OR LONGER MATURITY		INTEREST AND TAXES DUE WITHIN ONE YEAR	
OTHER QUICK ASSETS		CASH RENT DUE ON	
Total Quick Assets		Total Current Liabilities	
FARM IMPLEMENTS AND TOOLS		Real Estate Mortgages (Fixed)	
MACHINERY, VEHICLES, TRACTORS, TRAILERS, ETC.		Real Estate Mortgages (Floating)	
AUTOMOBILES AND TRUCKS		Total Liabilities	
FARM LAND (STOCKED IN SECURITIES BELOW)		Net Worth	
(IMPROVEMENTS VALUED AT \$)		Totals	
CITY AND TOWN PROPERTY			
(STOCKED IN SECURITIES BELOW)			
MORTGAGES ON LOANS DUE AFTER ONE YEAR			
INVESTMENTS OR OTHER ASSETS (STOCKED BELOW)			
Totals			

LIVE STOCK	
Stallions	Dairy Cows
Horses	Milk Cows
Mules	Beef Cows
Cattle	Steers
	Feeders
	Stock Hogs
	Lambs
	Boys
	Chickens
	Ducks
	Turkeys
	Other Poultry

Growing Crops	
Acres Corn	Acres Oats
Acres Wheat	Acres Legumes
Acres Orchard	Acres Other Hay

SCHEDULE OF REAL ESTATE	
Description	Title in Name of
Improvements	Improved or Unimproved
No. of Acres	Acres
Value	Amount of Interest on Mortgage
Amount of Interest on Mortgage	Rate of Interest on Mortgage
Mortgage Due	

I WANT	
ACRES FROM	AT A RENTAL OF \$
PER ANNUM	CASH PER ACRE

COUNTY KEY BANKERS	
Who are they? County representatives of the agricultural committee of the state bankers association by whom appointed? Preferably by the agricultural committee in co-operation with the President and Secretary of the State Bankers Association, and the Extension Director of the College of Agriculture.	What are their duties?

1. To get in touch with each bank in their respective counties and get a line on what each is doing agriculturally.

2. To represent the agricultural committee of the state association in any county matters pertaining to agriculture in which the banks are interested.

3. To serve as the medium through which the assistance of banks of the county can be obtained to meet an emergency such as a sudden outbreak of disease or insect pest.

4. To be responsible for interesting the banks of the county in one or more of the agricultural projects approved jointly by the state committee and the college of agriculture.

How can they proceed?

- By correspondence.
- Present projects or plans at county banker meetings.
- Make personal visits to banks of the county, preferably in company with the county agent.

Kentucky's Purebred Sire Special sponsored by the Kentucky Bankers Association, left Louisville recently making morning, noon, and afternoon stops every day. Besides exchanging a purebred sire for a scrub bull at every station, registered heifers, gilts, sheep, and pens of purebred poultry were to be given away. Exhibits and discussions, together with the preparatory work in which over 500 people are engaged, should stimulate raising the average production of Kentucky livestock, according to F. C. Dorsey, of Louisville, Representative of the Agricultural Commission, American Bankers Association.

Lodge Directory

BEAVER LODGE
No. 100, A. F. & A. M.
Meets first and third Thursdays of each month by order of E. W. Woodruff, W. M., W. H. Boyd, secy.

BEAVER CHAPTER
No. 106, O. E. S.
Meets second and fourth Wednesdays of each month.

Barbara Gorham, Worthy Matron
Margaret Denny, Secretary.
Card party and 500 the third Wednesday—Visitors welcome.

Beaverton city council meets first Monday of each month.

Beaverton Chamber of Commerce meets second Tuesday in each month.

Modern Woodman of America, Silverleaf camp, meets the first Saturday and third Tuesday of the month.

Beaverton I. O. O. F. No. 29 meets every Monday night at their hall in Beaverton N. G. Sanford, G. Rogers, sec'y. M. E. Underhill.

Beaverton Rebekah Lodge No. 28 meets 1st and 3rd Tuesday of each month. Mrs. Marjorie Lewis, N. G. Hattie Harris, Secretary.

Beaver Grange, No. 324, meets the second Saturday of each month B. C. Denny, master, Mrs. Ruby Boyd, secretary.

Cartoon in Japan Not Inspired by Polit

In Japan, apparently, the cartoon did not have the democratic beginnings of its occidental counterpart. Here in America the cartoon was originally used in magazines and newspapers as a political weapon, but in Japan the cartoon was more than eight hundred years old before the first issue of the Yokohama Mainichi Shimbun, first of the Japanese dailies, appeared in 1871.

The first Nipponese cartoonist was a lordly person, a Buddhist monk, Kakuyu, abbot of Toba, who was born in 1053 A. D. He employed most of his eighty-seven years laughing at the follies and vanities of the decadent Kyoto court and at pretentious lords everywhere. His influence over that branch of Japanese art was as great as that of Shakespeare on the English drama. In fact, for centuries the only Japanese name for the cartoon was "Toba-e"—"Toba Pictures."

No cartoons appeared in Japanese newspapers until a few years ago, but now they have become so popular that in all the large cities they are printed as daily features.

Apple Tree's Monument

Because it is the parent tree of a variety and, although sixty-three years old, is still producing fruit, an apple tree at Peru, Iowa, has been honored by a monument. Last year the tree yielded more than five bushels of sound apples, says Popular Mechanics Magazine. Tree surgeons are credited with keeping it alive. Periodically the decayed wood of its trunk is removed and concrete filling applied, while most of the lower part has been rebuilt with steel members. The branches are kept pruned so that the roots will not become exhausted in supplying nourishment to a host of twigs and leaves. A pioneer orchardist is said to have set out a tree of Bellflower variety in his garden in 1864.

Breed Songsters

A recent visitor to the poultry book region of Germany reports shoe-makers and tailors as the largest breeders of the feathered songsters. Despite the rising demand for canaries and the increased breeding activity in Germany as a result of the use of bird cages in America for decorative effects, these trades have maintained their leadership over farmers, peacocks, housewives and other tradesmen, all of whom breed canaries as a sideline. German shoemakers and tailors carry on their work in their homes and are able to be with their birds all hours of the day.

Tax cuts may come in more than one way. The government may reduce taxes by decreasing the annual budget. Local governments may put down expenditures by doing without next year's contemplated improvements. Such reductions are quite often wholesome and prudent. Such economy in carrying out public undertakings is the best form of relief, because it not only reduces the people's burden of taxes, but makes possible the development of the community. Improvement with economy is the desired result.

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—then—dare to open an account

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