



SCHOOL DAYS



Congressman Mott Invites Application for Naval School Appointments

October 17, 1936, a Civil Service examination will be held to determine eligible applicants for appointment to the U. S. Naval Academy at Annapolis, Maryland.

The First Congressional District of Oregon will have one vacancy at that Academy in 1937. Congressman James W. Mott is anxious that all ambitious young men in the First District, which he represents, have an opportunity to try for this appointment.

Any young unmarried man not less than sixteen years of age nor more than twenty years of age on April 1, 1937, may compete.

In order to make the required arrangements it is necessary that the applicant notify Congressman James W. Mott, Masonic Building, Salem, Oregon, not later than September 15th of his desire to participate in the examination.

Marinello School Offers Unexcelled Opportunity

The Marinello Schools are the largest and most famous beauty culture schools in the world, being a nationally established school. The school in Portland is the only Marinello school in the northwest. It is located on the tenth floor of the Broadway Building in light airy rooms.

No profession is so entirely suited to women as the practice of beauty culture, nor offers so much in return for so small an investment in time or money. Thousands of Marinello graduates are happily established throughout the world. Many own their own business.

A nation-wide free employment service for Marinello graduates insures you a position.

BABSON SAYS

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HAMPERS DEBT CUTTING

Because of the tax, small corporations are also at a disadvantage in paying off their debt. Big concerns with well-established financial positions can retire their bonds by issuing new stock. Small corporations, who are unable to sell stock and who wish to use their earnings to cut down their indebtedness, are liable to the "undivided profits" tax and its heavy penalties. Even sinking funds come under the provision of the Act. This tendency is unwholesome. Discouraging the railroads, for instance, from drastically slashing their debts in this coming era of prosperity may mean chaos for that industry in the next depression period.

Corporations, fearful of paying a big percentage of their earnings to Uncle Sam in taxes, are distributing all their profits in the form of big dividends. When we settle back into another depression, companies will not dip into their surpluses to maintain payments to stockholders. This naturally will make dividend rates more uncertain than in the past. It will place a tremendous importance on earnings as a stock market factor, thus fanning speculation in securities, traders in a position to get "inside" information on earnings will profit at the expense of the legitimate small investor who has to wait until information is made public. This tax may offset the good done by the Stock Exchange Control Act in regulating pools and other forms of market manipulation.

EXAGGERATES BUSINESS CYCLE

The thirty-odd years that I have devoted to the study of the business cycle brings home to me one paramount fact: We must do everything in our power to iron out the business curve! Summarizing the implications of the new tax, I feel that it may work in just the opposite direction. It tends to stimulate speculation in security quotations based on earnings reports. It will encourage concerns to expand through borrowing rather than saving. It may hamper corporations in paying up their debts. It can make the peaks of future business cycles higher and the valleys deeper than ever before. It is un-American to the extent that it puts a penalty on thrift and a premium on borrowing.

The Act, however, is only another weak link in our unsound revenue-raising system. Sooner or later we must develop a sound tax theory. Too many items such as real estate, gasoline, power and light and the like are overburdened. I believe we should base our taxation on (1) incomes, with no one who earns money exempt, (2) on a general sales tax, (3) on unearned income, and (4) on a combination of all three. All other taxes could be lifted. The underlying principle should be that everyone who votes should be taxed directly so that they can definitely measure the effect of each Administration's policies by their own pocketbook! Above all, politics should be kept out of taxation!

Business, as registered by the Babsonchart, is now 24 per cent above last August and only 2 per cent below normal.

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J. P. Finley and Sons, Morticians, Let New Building Contract

J. P. Finley & Son, pioneer Portland morticians, have commenced a building program which is said will be outstanding in Portland building construction this year. A. E. Doyle & Associate, architects, have awarded the general contract to Wegman & Son, according to D. M. Jack, general manager of the architect firm.

"Our present building was erected 24 years ago, and even though we have constantly accomplished minor reconstructions, we feel that the present time offers advantages for building which may not occur in the next several years, therefore, our board of directors' decision to complete our major reconstruction program," stated F. A. Kenny, president of Finley's.

In commenting upon this newest addition to Portland's rapidly growing list of major building activities, Mr. Jack stated, "Only local firms have been given the contracts for erecting the new Finley mortuary and chapel. All local labor will be used. The construction itself will be in three phases. The chapel is the first, and the ground was broken for this addition August 3rd. It will be completely erected and in use before the connection to the new chapel and the other building is instituted. Complete reconstruction of the present building is the third and last phase, but by construction in this manner, services from the present facilities will be in no way impaired."

The technical details of the major Finley construction combines simplicity and modern facility, according to the plans drawn by Pietro Belluschi, designing architect with the Doyle firm. In design, the entire phases of construction follow early American colonial, as well as the loved cathedral of the continent, which were intimately studied by Mr. Belluschi before submitting the design to Finley's.

It is estimated that the construction will be completed before the first of the year, and as indicated by the papers filed at the Portland City Hall, the development will be in excess of \$75,000.00.

The entire development will be on the present property of Finley's S. W. Montgomery between 4th and 5th Avenues, in Portland.

Booklet Reveals Many Facts About Southern Pacific

Facts rivaling those revealed by Ripley in his "Believe It or Not" series, are contained in a booklet, "Facts About Southern Pacific Company", which has just been published by the company.

For example, the booklet discloses that the 1250 employees of the commissary department prepare and serve about 5,000,000 meals annually in company dining cars and restaurants.

Also that the mail room of the S. P. general office building at San Francisco handles 100,000 pieces of mail daily, equivalent to the volume in a city of 75,000. The telegraph department handles normally 14,000 telegrams and 15,000 telephone calls a day. The building houses nearly 3,000 people.

In normal times the company employs 100,000 men and women with an annual payroll of \$165,000,000.

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Burns School of Business New Institution Here

Thomas L. Burns, former principal at Hood River Junior High School and for two years instructor at O. I. T. in Portland, has opened the Burns School of Business at 5018 N. E. Union street. Instructions will include bookkeeping, shorthand, typing and instruction on all types of machines such as the comptometer, electric calculator, bookkeeping machines, etc. The school will be open from 7 a. m. to 9:30 p. m. Of unusual importance too is the dormitory in connection. Students from out of town may board and room here for \$20 a month. Those interested should see Mr. Burns at once as only 100 students will be accepted a term.

Sears Pre-school Opens Tuesday, September 8

The Sears Pre-school located at 1222 South West Montgomery Street, between Tenth and Thirteenth avenue was organized sixteen years ago to fill the educational and social need of the child under school age. Starting with three children it was soon necessary to limit the enrollment to twenty four, and for many years a waiting list has been maintained. Special attention is given to development of individuality, ethical standards, correct habit formation, physical coordination, number-words and reading, in the form of games, and through play, in color, in and out of door surroundings, especially adapted to the very young child.

Music appreciation, singing games, rhythms, songs, dramatization of stories, nature study, (following the seasons of the year). Also work in wood, clay, paper, paint, etc., as concrete expression of educational projects, group trips twice a month to various points of interest to the little child. These include some of the activities in the well organized school of work and play.

Common interests, skillfully encouraged by the teaching staff, lead into worthwhile activities, in which children work out plans together, for sharing, creating and learning through, doing.

The school will open September 8th. Visitors will be welcome after September first. Appointments may be made by telephone BE. 3672.

Careless Smokers Start Man-Caused Forest Fires

Of 62 man-caused forest fires reported on the 20 national forests of Oregon and Washington for the 10 days ending August 1, careless smokers caused 34, carelessness campers 15, railroads 7, lumbering operations 3, and brush burners 3, according to the U. S. forest service.

Careless smokers' fires occurred on every national forest of the region except the Chehalis, Columbia, Olympic, Mt. Baker, and Wenatchee national forests in Washington, and the Rogue River and Umpqua forests in Oregon. Blazes caused by unextinguished campfires were reported from eight of the national forests.

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Sherwood Taxpayers Vote Necessary \$10,000 Bond Issue by Majority 6-1

By the overwhelming margin of 6-1 the Sherwood voters marched to the polls and voted to pass the \$10,000 bond issue for additional equipment for their new high school last Monday night.

The additional \$10,000 became necessary when it was discovered that in the original estimates on the cost of constructing the high school several items had been overlooked by the organization committee. The items included taxes, attorney's fees and interest reserves, which totalled \$4,109.83. In addition to this it was discovered that, in order to meet the approval of the State Board of Education, \$5,864.92 would have to be spent for additional furniture and equipment.

Another item cited by the school board in explanation of the need for additional funds is the \$2,721.19 that it cost to make the original plan conform to the specifications of the state board of education.

The new bond issue makes it possible for the Sherwood students to have a first class school that will compare favorably with any of the smaller schools in the county. The total estimated cost, however, is not such a stupendous amount that it will take years to pay back as the figure has now reached only \$41,000.

A summary of the financial situation is as follows:

First bond issue	\$30,000.00
Second bond issue	10,000.00
Donation by Sherwood merchants and city	1,000.00
Total receipts	\$41,000.00
Items not listed as part of bldg	4,109.83
Estimated cost of bldg	\$31,025.25
Furniture and equipment	5,864.92
Total expenditures	\$41,000.00

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Oswego, Ore. Or visit the Campus

County Fairs Get \$478 as Cut from Dog Races

Oregon counties have received \$478.48 each for support of their county fairs, their share of the horse and dog race percentage paid to the state.

All counties receive the same amount, Secretary of State Earl Snell said in announcing the allotment. The percentage is based upon receipts from races since January 1. Another distribution will be made after the racing program is concluded for the year.

The larger state share goes to support of the Oregon fair, the Livestock exposition and other events of state or district significance. The total amount to the counties was \$17,225.

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Articles of Incorporation Filed by Gabel School

Articles of incorporation have been filed for Gabel School, which will be conducted in the buildings formerly occupied by the Multnomah Golf club east of Beaverton. Isabelle Breingan, Priscilla E. Gabel and Robert L. Benson are named as directors.

Graduate of Oregon State College in 1871 Passes

Corvallis, Aug. 21—Mrs. Mary Harris Whitby, an Oregon pioneer who was one of the most widely-known of the alumni of Oregon State college, died at her home near Corvallis early in August. A graduate in the class of 1871, she had the distinction for more than 10 years of being the earliest living graduate of the college. In all the years since she had been graduated, she had missed attending only one of the 65 commencements. She was a charter member of her local grange, and was a member of Phi Kappa Chi, national scholastic honor society. The new "earliest graduate now living" is Mrs. Clara Thayer Harding of San Diego, a member of the class of 1873.

A star created of growing flowers on the Oregon state fair grounds for the Diamond Jubilee celebration this fall contains 700 European Hen and Chicken plants for points, 600 Lobelias, 25 Aechranthes, 150 Mexican Hen and Chicken and geraniums. Fair dates are September 7 to 13.

Four "Empire Nations" Control Most of Globe

Four "empire" nations—Great Britain, Soviet Russia, France and the United States—each has a larger share of the earth's land than of its people. Together these four control more than 57 per cent of the land surface of the world. Is it any wonder that Japan, Germany and Italy are restless and discontented, or that the appeal to "do something about it" warms the hearts of their respective peoples?

But suppose they "do something" in the sense they mean—that is, go to war in the hope of eventually seizing some of the fairer parts of the good earth. Is the real problem going to be solved? It would seem that the answer is no. If Country A (with population density n) overwhelms Country B (with population density n or greater) and takes away her rich and sparsely populated colonies, obviously Country B will thereupon find herself in much the position that A was before the trouble began. The pot and kettle will merely have changed places.

The world problem of population and area, however, remains unaltered in theory, though practically it will have been made worse because of the extravagantly wasteful destruction of real wealth that war always causes. This is the problem that is really serious—how can 30 persons be maintained for every square mile of land surface of this globe—good, bad and indifferent land together?

War cannot enlarge the land surface that must support mankind; it has never diminished the total number of people who want to live on it except by a tiny fraction for quite a brief period. There is no way out of the dilemma by the pathway of war.

Have your attorney send legal notices to this paper.

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