

THE SCIO TRIBUNE

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T. L. DUGGER, EDITOR AND PROP.

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not later than Tuesday to insure pub-
lication in the current issue.
All foreign advertisements must be
paid for in advance of publication.



I pledge allegiance to my flag and
the Republic for which it stands, one
Nation, indivisible, with liberty and
justice for all.

SCIO, OREGON, JAN. 6, 1921

KEEP SUITABLE FARM ACCOUNTS

Farming Is a Profession and
Must Be Conducted in a
Businesslike Manner

HELPS CREDIT AT THE BANK

Once the Principles of Bookkeeping
Are Understood a Simple System
Can Be Developed to Meet
the Farmer's Needs.

Farmer Jones desired to negotiate a
loan at his local bank.

"Just what is your financial condi-
tion?" the banker asked him.

"Why," said Jones, "I own a house
and land, and a couple of horses and
some cows and live stock, and an or-
chard and—"

"Have you a detailed inventory
showing the value of these things?" the
banker interrupted him.

"No-o," the farmer replied. "I
haven't time to bother keeping books."

"Good gracious, man!" exclaimed
the banker, "anyone can keep books.
The way the thing's worked out now-
adays it doesn't require more than
five minutes' work a day. Then when
you come here for a loan you could
produce a sheet of paper and say:
'Here's what I've got, here's what I
owe, and here's what I'd have in cash
if I sold out tomorrow.' As it is, I'm
afraid I can't let you have the money
until I have this information."

This conversation takes place in
hundreds of towns every day, accord-
ing to specialists of the office of farm
management and farm economics,
United States department of agricul-
ture. Of course farmers are very busy
men. They haven't the time to study
complicated accounting methods. But,
according to the federal specialists,
once the principles of bookkeeping are
understood and all farm conditions
studied, a simple system of bookkeep-
ing can be developed to meet the
farmer's needs.

Show Assets and Liabilities.

The foundation of any set of books
is an inventory showing the farmer's
assets and liabilities. The assets in-
clude real estate, live stock, machinery

and tools, produce, feed and supplies,
cash on hand and in bank, and ac-
counts receivable at the date the in-
ventory is taken. Each item under
these headings should be listed sepa-
rately. Real estate should be valued
at what it can be sold for under nor-
mal conditions; live stock, feed and

farm produce at market prices, less
cost of marketing; farm supplies at
cost; machinery and tools at a price
allowing for annual depreciation. The
liabilities should include mortgages,
notes and accounts payable. The sum
of the liabilities deducted from the to-
tal assets will show the farmer's net
worth.

Classification of Accounts.

While an inventory is generally the
first thing a banker asks for when
making a loan he also wants to know
the sources of income. By going just
a little further the farmer can keep
records that will enable him to know
his profits and losses. This requires a
classification of accounts in which cer-
tain principles should be followed. The
practical classification to be used is de-
termined by the prevailing conditions
on the farm in question.

Full details regarding the various
phases of farm bookkeeping are con-
tained in Farmers' Bulletin 511, "Farm
Bookkeeping;" Farmers' Bulletin 572,
"A System of Farm Cost Accounting,"
and Farmers' Bulletin 782, "The Use
of a Diary for Farm Accounts." These
bulletins can be had upon request of
the United States department of agri-
culture, Washington, D. C.

REAL TURK NOT MONEY MAD

Recognizes There Are Higher Things
in Life Than Practicing Buying
and Selling.

The real Turk, unlike the so-called
mongrel Turk, does not have to im-
press his sense of superiority on oth-
ers. And, although the latter is al-
ways eager to do business with you,
according to Mr. Herbert Gibbons in
Asia, the real Turk is often quite in-
different.

Some real Anatolian Turks are mer-
chants and sit in the bazaars. But
they will not go out of their way to
make a sale, and they really do not
care whether you buy or not. Often
they ignore strangers; sometimes they
rebuff them. When you meet with
this type in the bazaars where all the
Jews and Gentiles are hard after your
money, it is like a flash of cold wa-
ter in your face.

Once in a little open shop I saw a
rug that attracted me. I started to
enter, but the crouched figure on the
mat put out a long-fingered left hand,
grasped firmly my ankle, and removed
my foot outside the threshold. I
thought there must be some supersti-
tion about which foot went first; so
I tried the other. The same left hand
proved again its strength. All the
while the merchant did not speak or
look up. His right hand was stringing
beads, and he was smoking a nar-
gile.

He simply did not want to bother
with me, and my shoe told him that
I was a frangis (European). Later I
got to know that old bird, and we
laughed over stories together. But
he never asked me to buy anything,
and I did not want to risk his friend-
ship by making a second try for the
rug. There are more important things
in life than buying and selling.

"SQUEEZE" POPULAR IN CHINA

What the Western World Calls "Graft"
Is Practiced by All Classes in
That Country.

One trait firmly imbedded in the
Chinese character which the foreign
business man and the housewife both
have to contend with is the weakness
for "squeeze." It is said by foreigners
that the Chinese merchant, coolie,
politician, fisherman, chauffeur and
beggar would rather make \$1 by
"squeeze" than \$10 by the same
amount of brain work or manual la-
bor.

Squeeze is Chinese for graft. It is
a word in that international Far East-
ern tongue known as pidgin-English.
But squeeze is something more than
craft. Its political phase might be
termed graft, and that form of squeeze
is what makes the military governors
of the provinces and the politicians of
Peking and Canton so fat. Most Chi-
nese politicians would have been ac-
ceptable in the eyes of Julius Caesar,
and squeeze is the reason for some of
the corruption in China.

Squeeze is the Chinese translation
of "as much as the traffic will bear."
It is a factor in Chinese business, as
much as supply and demand, or profit
and loss.

Tapestry in History.

During the Italian Renaissance the
art developed in subtle treatment of
color and shading, and Flemish tap-
estry reached its height of artistic per-
fection in the magnificent pieces from
cartoons by Raphael and other Ital-
ian masters.

Royalty supported the industry at
this period. Incidents of history were
woven into design with threads of
gold and silver, and even jewels. Oth-
ers were enlivened by soft colorings of
wool, with their high lights supplied
by silken threads. The dyes, often as
costly as the gold and silver, have
held their colors for centuries, and it
has been beyond the modern chemist
to solve their alchemy. No such col-

ors can be produced today, nor none
that are so unfading. When tapestry
making waned in Brussels, France de-
veloped the art, and under Henry IV
and Louis XIV the Gobelines were
famed for their perfection of work-
manship and color.

An Apple a Day.

"They tell us," said Mr. Billtops
"that an apple a day keeps the doctor
away, and I guess that is so; I am
sure that an apple a night promotes
sound and restful slumber."

"We keep our apples in the icebox.
The last thing that Mrs. Billtops, ever-
thoughtful Mrs. Billtops, does in mak-
ing her rounds before retiring for the
night is to get an apple out of the ice-
box and place it, with a fruit knife,
on the dining-room table for me."

"Nightly the last thing I do before
going to bed is to go out into the din-
ing room, seat myself comfortably,
and eat that apple; leisurely, I find it
cool and refreshing; in every way
agreeable; and having eaten it I turn
in and sleep delightfully."

"An apple a day keeps the doctor
away. An apple at night makes you
sleep right."

Exclusive Organization.

Though legendarily reputed to be
more than 1,000 years old, the Order
of the Thistle was founded by James
II in 1687. After the revolution, says
the London Star, it fell into desue-
tude, but was revived by Queen Anne
in 1703. The chapel of the order, in
St. Giles' cathedral, where the king
attended service on Sunday, was not
commenced until 1699.

The Thistle is one of the most ex-
clusive orders. Its only members be-
ing the king and 16 knights. The motto
of the order is: "Wha daur meddle
with me."

"GALLERY GODS" HAD POWER

Actors Respected Those Who Sat
Among the Clouds in Old Drury
Lane Theater, London.

Nearly every American has at some
time in his career, generally the ear-
lier part of it, been a "gallery god."
That is to say, he has seated himself
high in the topmost gallery of a the-
ater, to follow with tenseness the ad-
ventures of the heroine and hero.
How he obtained his title of "gallery
god" is a matter that goes back a
great many years, to the old English
Drury Lane theater in London.

The theater was decorated in a
somewhat giddy manner, with cupids
and cherubs scattered about in care-
less confusion. To carry on the motif
of airy summer days peopled with
lightsome creatures of fairy gardens,
the decorators painted the ceiling a
bright blue, and then placed puffy
white clouds here and there to repre-
sent the sky, with the smiling faces
of wee angels and fairies peering out.

The gallery was built to get
money, and not to give any particular
comfort to those who paid their penny
or so to sit there, so that the heads
of the gallery sitters were in reality
among the clouds. The actors had a
great respect for this gallery, never-
theless, for its displeasure was mani-
fested by booing in no uncertain tones,
and the combination of painted-sky,
and the desire for the approval of
the gallery provided the phrase "gal-
lery gods."

PAINTED OVER COURT FINERY

Ruse by Which Nuns Had Queen De-
picted as a Member of Their
Religious Order.

Through a chance discovery in the
garret of a ducal palace in Madrid, a
three-hundred-year-old romance of a
wonderful Velasquez has been re-
vealed. Hidden for three centuries as
a picture of a nun, this portrait of
Queen Isabella of Spain, the first wife
of King Philip IV, has recently been
restored in London.

In the disguised picture practically
nothing but the face and hands of the
original was left uncovered, and the
secret was first guessed at owing to
the paint peeling away from the nun's
hood, when there was revealed the
fringe of a lace collar.

Princess Isabella of Bourbon was
married to Philip in 1615, and in 1624
was staying in the convent of the nuns
belonging to the order of the Descal-
zos. As a mark of the kindness she
there received she presented the nuns
with this Velasquez portrait of her-
self.

Later Isabella wished to enter the
convent, but the pope would not con-
sent. The inmates of the convent
called in a painter, and secretly in-
structed him to paint out the queen's
court dress and the lace handkerchief
in her left hand, and to present her in
the complete garb of a professed nun.

Excellence Need Fear No Rival.

Multitudes of employees constantly
live in terror of some one who, they
fear, is after their place. They are
suspicious of office politics, suspicious
that somebody working close behind
them is trying to crowd them out.

What is the result? This fear and an-
xiety interferes with their advance-
ment to the place above them. In-
stead of looking back and thinking of
the men after their place they should,
instead, look about to the man above
them, and be prepared for an advance
when there is a vacancy. Perfect
yourself in your line of work and you
need never have any fear of others'
rivalry. There is always room at the
top for the man or woman who has
stamped the trademark of individual-
ity, superiority and distinctiveness
upon his or her work. Such a one
need have no fear of the usurpation of
his rights by others. His position is
assured.—Orison Sweet Marden in
the New Success.

In Algerian Bazaars.

Cobbled steps mark the ways of the
Moors in the Kasbah, the native quar-
ter of Algeria, and once the traveler
leaves the streets where street cars
clang and Europeans walk, he must
climb. Pepperpods and onions hang in
rosaries beside bazaars. Mosques are
hidden here and there in nests of
houses, and cafes are open to the
street with the guttural gossip of the
Arab drinkers and the click of domes
drifting outward.

Sandals of leather, laced and filled
with golden threads, are made by
black-eyed Arab girls with long, soft
eyelashes. Some of these girls are
only twelve years old, but married;
and they sit on carpets, twittering
through their veils at passersby, mean-
while embroidering deftly the things
they have to sell for gold.—Century
Magazine.

First Girl Ever Photographed.

While France claims to have invent-
ed photography through the genius of
Daguerre, the painter, America is
proud of the fact that it was one of
her sons who photographed the first
face.

After years of patient labor Da-
guerre succeeded in taking sunlight
pictures of scenery on a sensitive
plate.

This was in 1839, and a year later
Prof. John W. Draper of New York
took a photograph of his sister Dor-
othy, the first person to have her like-
ness reproduced on a prepared back-
ground with the help of the sun's
rays.

It took an hour to take the photo-
graph, and the picture may still be
seen.

WHALE IS CHAMPION JUMPER

Mammal Easily Holds All Records
When It Comes to a Question of
High Leaping.

If you were asked the question:
"What animal can jump the highest?"
you would in all likelihood, guess
wrong. It is the whale!

Oh, yes, the whale is a mammal, not
a fish, and he can jump out of the wa-
ter to a height of 25 feet with the
greatest ease. This is about twice as
high as the tiger, who can manage
about 12½ feet to 13 feet. A dog has
been known to clear 10 feet, and the
horse follows next with 7 feet 8½
inches.

Man's record high jump was made
in 1914 by a Californian, who reached
6 feet 7½-16 inches. In 1913, the tre-
mendous height of 5 feet 5½ inches
was attained for the standing high
jump, though in 1892 a man reached
6 feet, with weights, at this jump.

As regards the long jump, without
weights, the record, 24 feet 11½
inches, was made in 1901, and it has
now stood for nearly twenty years.

The longest jump backwards, with
weights, is 12 feet 11 inches, and the
holder of this record also holds that
of the standing long jump, without
weights, with 12 feet 1½ inches.

Of animals, one might expect the
kangaroo to hold the record, but he
can only manage 15 feet—ten less than
man—though, talking of long jumps,
how about the grasshopper? He can
jump 200 times his own length.

GAUDY COSTUME HIS FOIBLE

Marshal Murat, Napoleon's Famous
Cavalry Leader, Seemingly Had
Craze for "Fine Feathers."

Marshal Murat was the dandy
among Napoleon's generals. One Paris
tailor said that in some years he had
made as much as 100,000 francs' worth
of suits, overcoats and uniforms for
Murat. He liked to invent new and
fantastic uniforms, he strutted about
in a suit of sky-blue overalls covered
all over with gold spangles, and he
decorated his bushy with aigrettes. On
the occasion of his triumphant entry
into Warsaw when he supposed he
would be made king of Poland, he
wore an impossible looking uniform,
red leather boots, tunic of cloth of
gold, sword belt blinding with dia-
monds, and a great bushy of fur
decked out with costly plumes. On
this occasion Napoleon lost his temper
and testily exclaimed to his general:
"Go and put on your proper uniform;
you look like a clown." But the em-
peror was not misled by Murat's love

of finery, for it is recorded that he
once said of him: "You may smile at
my dandified marshal, but you will no-
tice that when columns are shot down
today, Murat's gaudy plume will be
dancing in the hottest of the fight. Let
a hero have one folly, gentlemen."

Spruce and Hemlock.

It is not difficult to distinguish be-
tween spruce and hemlock in the
forest, when one learns to notice the
following points: The spruce has stiff
pointed leaves (or short needles), its
bark scales are never bright red, and
the cones—smaller than those of the
pines—hang down on the branches.

The hemlock, on the other hand, has
soft flat needles, often two-ranked,
that is, growing on two sides of the
stem, so that the sprig has a flat-
tened appearance; hemlock bark
scales look red, when broken off, and
the dainty little cones stand erect on
their branches, falling apart soon
after ripening, so that no old cones
long remain on or under the trees
where they grew. Lumber from the
two trees may be distinguished by re-
membering that that of the spruce is
white in color, while hemlock wood
retains its faint reddish tint.

What Chance Did Dad Have?

"Dad, I lost my commutation ticket
today. It slipped out the car window.
Will you please give me money enough
to get a ten-ride ticket? There are
only five more working days in the
month, so I'll need only the ten rides.
Now, dad, you can't ask me to take it
out of my allowances. It simply can't
be done. Anyhow, one of your old cor-
porations declared a dividend recent-
ly, and I didn't have to ask you for
any money for two weeks. That saved
you \$50, and the ticket is only \$10.
Why, dad, you are \$25 ahead at that!
You're making money off your own
son! You can't do that! It isn't be-
ing done this year. . . . I knew you
would feel as I do about it. Thank
you, dad."—Indianapolis News.

Emperor's Splendid Tomb.

The body of Napoleon III lies in a
tomb in the church of St. Michael at
Farnborough, England. This chapel
was built by ex-Empress Eugenie as a
memorial to her husband. In the crypt
also is placed the tomb of her son, the
Prince Imperial, who was killed while
fighting with the English army in Zul-
uland. The church is a magnificent
building of white stone, and stands on
the brow of a hill. It is surmounted
by a tower and pinnacled with dozens
of small shafts. The empress used to
visit the chapel daily. Ten priests
were constantly employed by her to
say masses for the dead.

Glad She Does.

"How you can stand your wife's
spending her time at club and suffrage
meetings beats me. If I were you I'd
tell her she should be home doing the
cooking."

"I'll be hanged if you would, if you
knew what kind of a cook she is."—
Boston Transcript.

Plans and specifications for the pro-
posed Swamp Irrigation district have
been received at the office of the state
engineer. The district is located near
Enterprise and if created will com-
prise approximately 3000 acres.

There are 350 empty box cars stored
in the Vale yards, about 300 at other
points on the eastern Oregon and Bro-
gan branches, and several thousand at
sidings along the main line. There is
no movement of grain, lumber or wool.

Twenty-four hours' continual rain
on an already water-logged soil caused
large slides which blocked both
railroad and wagon roads in Lincoln
county. Three slides are reported on
the railroad between Toledo and Elk
city.

Metals valued at approximately \$1-
250,000, or about 80 per cent of that
of 1919, were produced and sold in
Oregon during the year 1920, accord-
ing to the biennial report of the Ore-
gon bureau of mines and geology com-
missioner.

Senator Chamberlain underwent the
second operation at Emergency hospi-
tal in Washington, D. C. Friday. His
attendants were optimistic as to the
outcome, expressing the belief that the
senator's recovery would be early and
complete.

Negotiations have been closed in
Portland whereby the Pacific Spruce
company takes over a lumber mill site
and buildings at Toledo, 24 miles of
railroad and 12,500 acres of timber
land formerly the property of the
United States Spruce Production cor-
poration. The price was given out as
\$2,000,000.

O. P. Hoff, state treasurer, and Gov-
ernor Olcott Friday signed state high-
way bonds aggregating \$1,500,000. Is-
surance of these bonds was authorized
at a meeting of the state highway com-
mission held last month. The bonds
will bear date of January 6 and will
draw 4-1/2 per cent interest. Sale of
the securities has not yet been nego-



Farmer's Wife Proves an Able Assis-
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