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MORROW COUNTY OFFICIAL PAPER

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Washington Leads the Way.

The West Coast Lumbermen's Association and other organizations affiliated with the timber interests have just published a brief entitled "State Taxation and the Lumber Industry." It was addressed to the State of Washington Tax Investigation Committee and presented at a public hearing held in Seattle, November 16, 1921.

Taxes have risen to such a point in Washington that it has been necessary for the state to take action in order to find means of reducing the overhead and, as a result, the 1921 laws empowered the governor to seek "expert" assistance to solve the problem. As a result, the governor secured a representative committee of men of affairs in various business activities of the state rather than calling for the advice of so-called "tax experts."

The lumber industry's brief of the situation shows that during the 30 years of statehood, tax levies have increased 1214.55 per cent; assessable wealth 335.94 percent; population 279.75 percent. During the same period per capita tax for all purposes in the state has increased from \$15.14 to \$53.33; while per capita wealth as determined by equalized assessment rolls has increased by \$13.04.

The per capita debt for bonds and warrants outstanding in the state is \$127.64; interest \$5.89.

This is the staggering tax burden under which individuals and industry operate in Washington. As the bulk of the capital for the development of Washington industries comes from outside the state, it is apparent to all that the headlong tax increase must be stopped and that furthermore, drastic measures must be adopted to reduce the tax burden if Washington expects to secure investment of the funds needed for the development of its industries.

The state has discounted the future and assumed burdens of governmental development that would not be needed by a state with many times the population and invested capital. The lumber industry of Washington in 1920 produced \$119,939,176.32 worth of lumber; employed 63,071 men; and furnished 201,482 carloads of logs or raw material. In other words, it was the great employing and tax paying industry of the state and was the very life of business.

The tax load on timber has become so great that the accumulation of each year's taxes on the capital investment has already mounted to a point where it is beginning to equal the value of the timber itself.

After analyzing various methods proposed for raising money by "new methods of taxation" and for finding new sources of wealth to tax, the brief shows the folly of hoping to remedy the situation by merely enlarging the tax levying power of the government.

It shows that there is nothing wrong with our system of a general property tax as adopted in state and nation. It does show, however, that there are too many tax levying bodies and too much waste in the administration and expenditure of public funds due to lack of any uniform system of checking expenditures or deciding on the necessity of expenditures before they are made.

The brief points out that business was compelled to pass through the period of readjustment following the war and cut down overhead. Every tax payer in the state was compelled to do the same. Up to the present time, there has been little indication of cuts in government overhead or curtailment of any work due to diminished ability of taxpayer to pay.

If public sentiment can finally force a return of governmental expenses to those of the year 1916 the gross tax exactions will be reduced from \$72,665,820.11 of 1920 to the \$37,446,785.05 of 1916, or a reduction of \$35,199,335.16. It is clear that a drive should be made for "less need of revenue rather than for more revenue."

It has been the general experience that merely finding new sources of revenue to tax, simply adds to taxes already imposed. Up to the present time new revenue has simply meant more money to spend. If Washington simply uncovers additional sources of revenue to tax and does not provide a way for corresponding decrease in the present tax exactions, no relief will be obtained.

It would be well to add that the condition pointed out in the State of Washington by the lumbermen's brief exists in other states and that the fight for tax reduction must be unrelenting. Let our law makers seek to "discover" ways of reducing taxes rather than to inaugurate new methods of taxation.

Washington is courageously point-

ing the way in admitting its present plight. Other states should follow suit in the campaign for LESS NEED FOR TAX REVENUE RATHER THAN MORE REVENUE.—The Manufacturer.

Homey Philosophy for 1922

A cycle of seven years has just ended. Look back at it, reader, and appraise that cycle if you can. War, pestilence, famine and a grand finale of hard times. Let us start a new cycle of seven years, with the determination, each of us, to do our part to make the world and our neighbor forget the horrorstricken seven years that went before. The rulers and politicians have been busy making new maps. Let us make a map of our own, better than all the others because we have placed Utopia upon it.

If "Blocs" Are Bad the Farmers Will Cure Them.

There is great excitement in the big city papers over the agricultural "bloc" in Congress. It seems that it is a most terrible thing for Senators elected to represent farming states to really represent their constituents, regardless of politics.

Yet, if these same representatives of farming states went to Washington and thereafter gave their attention and their votes to the financial and manufacturing interests there would be no outcry at all.

Every American knows that for more than half a century—aye, for a century—the financial interests have been well looked after in Congress. When Wall Street decided upon a certain policy, many Democratic and Republican Congressmen forgot their politics to unite for, and to make into laws, such important bills as the great financiers and captains of industry demanded. It is true that off and on certain progressives of both parties—sometimes led by a Roosevelt or a Bryan—protested against all the good things of legislation going to one class of business men and none to the class of business represented by the farmer and the small tradesman. But they were smiled upon indulgently or sneered at, and the "bloc" in Congress went on voting for Big Business the same as ever.

It was inevitable that other "blocs" would spring up. If the great farming-stock raising industry could get nothing from the government, it was natural that it would take the very steps that were plainly successful for other interests.

The agricultural "bloc" has been the result. They say "like cures like." If the "bloc" that has represented high finance for a century was a bad thing, perhaps the new "bloc" which so much distresses the Eastern newspapers and politicians and big guns generally will cure the whole "bloc" business. Anyway, the country folks at last have something to trade with, and trade on.

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Slat's Diary

By ROSS FARQUHAR

Friday—Jane got mad at me today because I sed she reminded me of the rode they talk about in Sunda skool and chirk & she sed hows that & I replied & sed it was strate & narrow. When I seen I had hirt her feelings I give her the 3 sticks of chuing gum from my pack. she threw back her hed & then walked off. so I gess she is mad enuff that I will hafta by her 25c wirth of choklets. if she gets to xpensive I will quit her & get me poor girl witch has good judgement.

Saturday—ma went to a milinary stoar tonite & got soar at pa because me & him laffed when she wanted to try on a pritty hat witch wassent no hat but insted was the lamp shade.

Sunday—The minister was at are house for dinner & he sed they wassent nothing that perduces so much peace of mind as good homes & good wives & nice childern like are house is. pa wispered to me & sed that was trew that he all ways was a getting a peace of mind. he ment ma's mind.

Monday—Pa went to wirk today & got let out. he ast the boss wassent his wirk satisfactory & the boss sed Yes sir it is. Pa sed Then what is the reason I get canned. the boss up & sed Yure wirk is all o k only they issent enuff of it.

Tuesday—got in bad agen with the teacher today. I was climeing up at me & sed I woodent do that Slat. & I sed to her I gess you woodent because you cudent. She waited till I come down & tuk me in & kep me after skool.

Wednesday—Jake got a licking this evning. so I went with pa & ma to see a nother new baby witch is in town. He was a cute little thing. She was lying on the bed a hollering and kicking real hard & I sed to his ma what is it doing & she laffed & smiled & sed He is doing the dinner dance. It is a boy or else a girl but they havent give a name to her yet.

Thursday—I forgot to wash my hans and face this morning & when I started to set down ma slapped me. pa sed Shame on you Emmy you shudent ought to slap the boy on a

empty stomik. She told him she diddnt slap me there. & she diddent.

The oldest pupil in the physiology class was just at the age when humanity—that is, humanity as embodied in girls—was far more interesting to him than any other study. So he suddenly awoke to alert attention when he heard the teacher remark: "People who drink too much coffee get what is known as coffee-heart, and men who use too much tobacco get tobacco-heart."

The oldest pupil frantically waved his hand.

"Well, what is it, Herbert," the teacher asked, pleased by this unusual show of interest.

"What I want to know is this, Herbert burst out: "if a fellow eats lots of sweets will he get a sweet-heart?"—Ladies Home Journal.

ABSOLUTELY.

It was when they started school for the seamen on the U. S. S. Missouri. A young ensign, assigned to instruct the class in grammar, demanded: "What are the two principal parts of a sentence? and waited for the inevitable reply: "Subject and predicate."

But it was not forthcoming. Instead a veteran gob shook his head sadly and replied:

"Solitary confinement on bread and water."—The American Legion Weekly.

GREAT AMERICAN LANDMARKS.

He was showing the fair guest the sights in Springfield, Ill.

"And is that dirty little shack the place where Lincoln lived?" she inquired.

"Heavens, no!" he replied. "Why do you ask?"

For answer she pointed to a small tin sign that flapped on the wall. It read: UNION LEADER.

School teacher (to little boy): "If a farmer raises 3,700 bushels of wheat and sells it for \$2.50 per bushel, what will he get?"

Little Boy: "An automobile."—Christian Advocate.

YOUNG MAN, COME EAST IS ADVISED

Mass. Executive Claims His State Offers a Surprise to Farmers.

New Agricultural Boom Will Enrich Those Who Till Bay State Soil.

By CHARLES H. COX, Governor of Massachusetts.

EDITOR'S NOTE.—Massachusetts years ago dropped, apparently, from the race for farm production and its young men left the soil held to be worn out for the rich and cheap land of the west. The lands in the west are no longer cheap and modern farm science has discovered that the eastern soil is not useless while economic experts have pointed the advantages of a neighboring market to production. That is why the governor, Charles H. Cox, is anxious to tell the world that the farm lands of the old state are once more to come into their own and every acre worked means one more unit of productivity to counterbalance the commercial slump that followed the reconstruction period that followed the war.

Young man come east.

Over half a century ago a great man gave the opposite advice. The world of opportunity seemed to rest beyond the Mississippi and the rich lands of the prairie states waited only the drive of the plow to enrich whosoever cared to labor. The young men went, went by thousands from Massachusetts alone, and many of them did find opportunity. As the reports of the winners of the soil came back east from fertile Iowa, from prodigious Kansas, and even further west, the farms of the old Bay State fell more and more into the class of "has been," the youth whose strength and ambition was needed to draw the best from the earth had gone on, the hired labor that replaced it was indifferent and careless. The production fell lower and lower, the soil each year seemed more stubborn and unyielding. The farms that bloomed in beauty and richness in the days following the Revolution passed on into poorly planted, poorly worked areas that were a drag on the market and Massachusetts became more and more a manufacturing state.

During the late war the labor demands from factories forced upward the wage scale until the farm lands occupied were drained of every sort of labor and agriculture in Massachusetts was almost a lost art. Nearly 4,000,000 people lived within its borders and those 4,000,000 depended and still do depend to a large extent on produce raised without the borders. Less than 5 per cent of the population are engaged in farming industries. Wealth from the state's fisheries continues to pour in. The annual fish stock received each year at the docks runs from 250,000,000 to 300,000,000 pounds. With nearly three billions of dollars invested in

its factories and nearly a billion dollars paid in wages each year, there is no lack of cash with which to purchase the product of the farm; the question is, shall that money remain in the state to be respent at the doors of the manufacturer or shall it go forth and return only in part?

This brings us to the importance of cheap food in the development of an industrial community. Food to be cheap must be produced cheaply, transported cheaply, and marketed cheaply. The rise of any of these units is instantly felt by the other two and, of course, by the consumer.

CHEAP TRANSPORTATION.

Two of the requirements, cheap production and cheap marketing Massachusetts has enjoyed in relation to its neighbors and even to those western states whose very existence is agriculture. The third unit transportation, has become more and more important to the marketing and distribution of foodstuffs, and there lies the advantage to Massachusetts with its four million citizens. If Massachusetts can produce and market its agriculture as cheaply as communities outside its borders and then add to that a reduction in rates through shortage of haul it is a simple problem to solve to arrive at the decision that Massachusetts can undersell its rivals outside its borders or enter an active competition with a greater margin of profit than will be gained by those bearing the overhead of a large freight or express cost.

An investigation by Dr. Arthur W. Gilbert, our commissioner of agriculture, gave birth to a report which says in part:

"If a man can purchase good farm land in New England at \$15 per acre, while his western cousin must pay \$150; if by expending reasonable energy and a comparatively small sum for fertilization, he can get as much or more out of the land as the westerner can; if, for example, he can get his fruits to the finest market in the world a day after they are gathered, as against a week, letting his fruit ripen on the tree or the bush instead of in the freight car; and, if he can get it to the consumer for about one-fourth the freight charges paid by his western cousin, what must he conclude?"

RE-BUILDING AGRICULTURE. "It is especially important from every point of view that Massachusetts and New England agriculture should be immediately rebuilt. Within 300 miles of Boston are nearly

25,000,000 people, about one-fourth of the population of the United States. Massachusetts at present is not able to grow food enough to feed the people of Boston alone.

"The Cape Cod strawberry growers formed an association in 1915 and they now have about one hundred members. These men pool their orders in the purchase of fertilizers, baskets, etc., and by proper sorting and other modern marketing methods receive about ten cents per box more than they formerly received for their berries. This has encouraged a much larger planting and leads to a flourishing industry.

"Only one variety of the berry is grown. It is called Echo, and seems peculiarly adapted to Cape Cod conditions. The berries are brought to the railroad station, where the agent takes charge of them, giving each man a ticket or a slip by which record of his shipment is kept. If the berries are to be shipped very far special iced cars are used. The cost of the ice has been much reduced through the association's work. Formerly the growers had to pay thirty-five cents a crate for having the berries carted from the station in Boston to the market district. This cost has been reduced to eight cents a crate, in itself a material saving.

GROWER'S ASSOCIATIONS.

"The Cape Cod Cranberry Growers' Association, the onion and tobacco growers of the Connecticut Valley, the apple growers in the Concord section of the state, are carrying on the same type of cooperative effort. This brings an adequate financial return, which stimulates the industry into a rapid growth. The work of the State Agricultural College and the State Department of Agriculture in developing markets and reducing the cost of marketing has been a large factor in this rapid growth of Massachusetts farming. New and improved varieties are being produced at the experiment Station of the Massachusetts Agricultural College and the most recent methods of culture and fertilization taught at the College and other agricultural schools of the state.

AGRICULTURAL CLUB WORK.

"The most significant development and the one which gives great promise is the growth of the boys' and girls' agricultural club work of the state. At present over 100,000 boys and girls are engaged in such work, large numbers of whom keep accurate records and write a report of their work at the end of the year."

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1921 Was a good year with this store. We enjoyed a fine trade—all because of the very liberal patronage of the home folks. We look forward to 1922 with pleasurable anticipation. At this store you will, as in the past, find dependable merchandise at right prices, and will be met with courteous treatment. Sam Hughes Company

ONLY "QUALITY PRINTING" PRODUCED AT THE G-T.

GROCERIES. Now the holiday excitement is over, and are already back to normal living. We beg to call your attention to our store where you will always find a Complete Stock of Staple Groceries at prices in keeping with good quality. Your co-operation has made the past year possible, and we bespeak good things for 1922. Sincerely, Phelps Grocery Company Phone 53

Time Flies. Every man has about the same time in which to make his success—so many years, so many hours a day in the days of the year. Can you afford to postpone opening a Savings Account and building up a small fortune for yourself from a few dollars saved regularly and the interest your money will earn? First National Bank HEPPNER, OREGON