

**GRESHAM OUTLOOK**  
TWICE A WEEK

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**COST SYSTEM FOR FARMERS.**

Since writing the article headed "Why Not Farmers?" published in Tuesday's Outlook we find that this subject of business methods for farmers is not original with us. Of course we have heard about it for years and so have the farmers. The December issue of the Farm Bureau News calls attention to the need of farmers keeping books under the heading, "How Much Are You Losing?" County Agent Hall has a limited number of record books at his office.

The following item taken from Wednesday's Telegram shows that farmers in some sections have given attention to this matter of farm bookkeeping:

"Nebraska farmers are adopting bookkeeping on an extensive scale," says J. R. Nelson of Lincoln. "Men who never bothered to keep the slightest record of their business transactions from year to year are now keeping complete sets of books, showing in detail just what each operation cost them for the preceding year and at all times the complete value of their farms and stock. The Nebraska banks have been a large factor in bringing about this reform through advice to farmers seeking loans."

"After all the simplest form of bookkeeping will prove adequate for farm use. A farm is a business, just the same as any other money-making proposition, and if the owner does not keep an account of his financial condition at all time he is liable to drift into financial difficulties in short order. I believe that this practice, now so general in Nebraska, will spread to other states as farmers and bankers realize the benefits of the system."

The American Federation of Teachers in annual convention at St. Paul, Minnesota, declares it to be one of the principal functions of education to abolish the "ignorance and apathy to the American voter." They're after you, slacker.

**FAILURE DUE TO EXTRAVAGANCE.**

The wreck of the bond house of Morris Eros, Inc., with headquarters in Portland and branches in San Francisco, Tacoma and other coast cities, comes at a time when a measure of uncertainty hangs over industrial and financial conditions generally. It causes a scare, throws investors into uncertainty and sends available capital into hiding.

It may be inferred from the published lists of victims that not a few Gresham people were caught, most of them it is believed for comparatively small amounts.

The papers are doubtless right in saying that the failure of this large institution reflects no unsound financial condition in Portland. It has resulted from the over aggressiveness of the institution and disregard for the ordinary rules of prudence. The Telegram says that the blow-up did not surprise bankers and others who were familiar with Etheridge's business habits and his astounding extravagances. They suspected that the end must come some time, yet few believed that his misappropriation of funds would reach the vast sum which the first investigations indicate. He is the kind of man who never should have been trusted with other people's money.

The Oregon Journal says: "The accounts are known to be in a state of chaos. The true facts of the wreck and the full character of the transactions by the head of the institution cannot be known for several weeks."

"An institution so lavishly conducted was necessarily riding to a fall. It had a time limit. It is mere accident that the limit expired at a time when the economic change after the war was on, and it was in no sense a product of that change."

"A feature of the publicity of the wrecked institution was that it held out high interest rates as a special lure to its customers. After all, the old maxim seems again to be vindicated—the safest loan is the one that does not promise extravagant interest."

Judging from some after-Christmas reductions, if anybody was missed now would be a good time to buy him or her that handsome gift which probably at the time could not be afforded.

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**COUNTY AGENT SCOTT TO TAKE NEW POSITION**

County Agent Scott, who has served in Clackamas county for the past two and a half years, has handed in his resignation to take effect January 1st. Mr. Scott has accepted a position with the Oregon Dairy-men's League as field inspector. A successor will be appointed by the state college to take Mr. Scott's place if the county agent's work is continued in Clackamas county. The county commissioners did not allow anything in their budget for the work of the county agent or for the county club leader. Leaders from every section of the county have been voicing their protest over this action and delegations from the different sections were to meet the commissioners today to get the work taken care of.

The Bank of Gresham pays 5 per cent interest on time deposits.—Adv.

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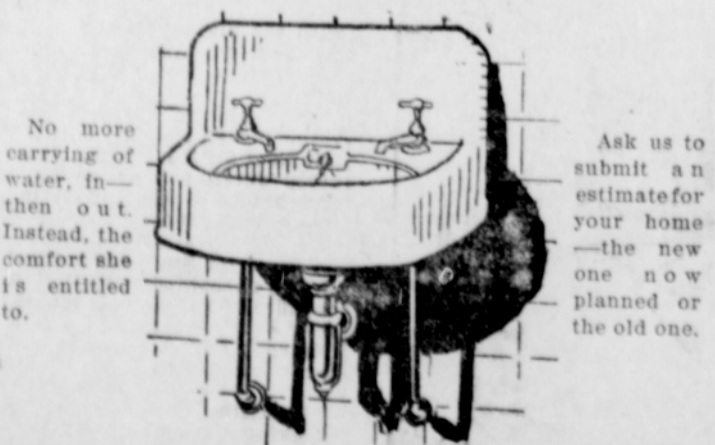
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WANTED—Good work horse, about 1400 pounds, broke to work single or double. G. Hein, Sandy, Oregon. 90  
FOR SALE—Family horse, also harness and buggy. L. J. Winter, Roberts avenue south, Gresham, phone 327. tf  
**COWS**  
FOR SALE—Two good heifers, from good milking cows, one 7 months, one 3 months. Palmlad Bros. phone Gresham 38x6. tf  
REGISTERED JERSEY BULLS for sale. Two calves from high producing cows, one producing 522 lbs. of butterfat in 9 months. Also a three-year-old from cow producing 800 pounds of butter in the association test. C. H. Johanson, Gresham, R-A, phone 778. tf  
SEVERAL GOOD FRESH COWS for sale. E. Baumann, Gresham, phone 901. tf  
YOUNG CALVES wanted. Mrs. N. E. Green, Gresham, phone 219. tf  
**PIGS**  
FOR SALE—O. I. C. pigs, eligible to register. Mrs. N. E. Green, phone 219. tw  
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NOW is the time to order your day-old chicks from the Puritan Leghorn pens. They will give you satisfaction. Try them. A. E. De Haven, Gresham, Oregon. Phone 453. 94  
FOR SALE—25 White Leghorn pullets for \$35. Lucy Adams, Gresham. tf  
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LOAN WANTED—\$2500 for 5 years six per cent for client. First mortgage, best security. John Brown, phone 981. 88  
LOAN WANTED, \$250. Short loan, best security. John Brown, phone 981. 88  
TWENTY ACRES, all good soil, half in cultivation, located on rock-paved road near Gresham. House, barn, chicken house, family orchard. Price \$3800. Krider & Elkington. 88  
**AUTOMOBILES.**  
EXPERT REPAIRING. Any kind of auto or truck. Generators and magnetos a specialty. Sherman McCarter, corner Powell and Maple streets, Gresham. Phone 851. 88  
Some good used automobiles and trucks. Gresham Overland Co. W. A. Hessel. 88  
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RELIABLE, EXPERIENCED MAN wants work on a farm. W. Stahl, Hotel Repose, 23d and Savier Sts., Portland, Oregon. 88

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WILL EXCHANGE three rooms for housekeeping in private house for light service in same house. Call Outlook office.  
WANTED—Mangel beets, turnips, carrots, and rutabagas. State price and location. Address, Roy Wonnacott, Gresham, Oregon. 89  
WANTED AT ONCE—4- or 5-room house inside city limits. Rent must be reasonable. Phone or call at Gresham Outlook 701 or 22x2.  
FOR SALE—500, 4-year-old privet hedge bushes, \$6 per hundred, or 8 cents each in small lots. W. Hornecker, Gresham, R. A., phone 125. 91  
MAN WANTED—For job that pays \$35 per day. Must buy truck to get this job. Figures don't lie, come down and we will give you the figures. Raker & Son. tf  
RICK WOOD for sale, \$2.50 a rick delivered in Gresham. V. Radford, phone 54x6.  
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