

WHEAT DRAGGED; SLIGHT ADVANCE

Indifference Marked All Trading During the Last Week.

FEED AND HAY UNCHANGED

Slight Advance in Fancy Produce—Prices for Staples Remain Same.

The wheat market dragged during the week, closing light Saturday. Indifference marked business. Heavy rains affecting country roads held corn firm. There are only slight changes in prices of produce. Hay, grain and feed are unchanged.

Saturday's quotations follow:

Inland Empire Grain. ODESSA.—Marquis, \$1; Bluestem and Bart, 96c; Turkey Red, 94c; Jones' Fife, 86c. DAYTON.—Club wheat, 87c; Red wheat, 84c. POMEROY.—Turkey, 85c; Hybrid, 83c. DAVENPORT.—Marquis, 90c; Bluestem, 87c; Gold Coin, 80c. RITZVILLE.—Bart, 96c; Red, 94c; Fife, 88c. PULLMAN.—Red, 82c; White wheat, 85c. WALLA WALLA.—Club, 87c; Bluestem, 87c; Turkey Red, 86c. LEWISTON, Idaho.—Fortyfold, Club, Hard Winter, 84c.

Hay. Alfalfa, \$18 ton; timothy, \$18 ton; mixed hay, \$18 ton.

Grain and Feed. Rice—\$5.25@7.25. Flour—Washington patent, \$7 bbl.; hard wheat, \$7.60; eastern rye meal, \$9.50; whole wheat, 49s, \$6.70; 24 1/2s, \$6.90; pancake, \$5.25 case.

Wheat—Feed wheat, \$38 per ton. Oats—\$34 per ton; steam rolled, \$36. Corn—\$35 per ton; cracked corn, \$37 per ton.

Barley—\$32; steam rolled, \$34 ton. Bran and Shorts—\$21 per ton.

Wholesale Meats. Pork—Packer dressed hogs, 13@14c; pork loins, \$20@22c; legs, 22c; shoulders, 15c lb.; tenderloins 60c lb.; spareribs, 17c lb.

Beef—Beef steers, 10@11c lb.; cow beef, 8 1/2@10c; heifers, 10 1/2c. Mutton—Fresh ewes, 11c; breakers, 14c; wethers, 12c.

Lambs—Choice lambs, 16c; good lambs, 15c. Lard and Substitutes—Simon Pure lard in cans, 16 1/2c; Shield lard, tins, 12 1/2c lb.; Vegetole, in cases, 15 1/2@17c; White Cloud, tins, 13c; Pennant, tins, 12c.

Poultry. Dressed Poultry—Fancy dressed hens, 23c lb.; roosters, 12 1/2c lb.; broilers, 27c lb.; springers, 25c lb.; geese, 24c lb.; ducks, 29c lb.; turkeys, 43@48c lb.

Eggs. Fresh Ranch Eggs—Select storage, \$11.50@12.50 case; white fillers, \$13.50; fresh local ranch eggs, \$17 case; poultry farm eggs, all white, \$18; in cartons, \$18.50 case; strictly fresh pullets' eggs, \$15.50 case.

Wholesale Fruits. Valencia oranges, \$6.50@7.50 case; navel oranges, \$6@6.50 case; California lemons, \$7@7.50 case; Florida grapefruit, \$7 case; bananas, 11c lb.; huckleberries, 15c lb.; D'Anjou pears, \$3 box; Winter Nellis pears, \$3 box; cooking apples, \$1.25 box; eating apples, \$1.50@2.50 box; crab apples, \$1 box; Malaga grapes, \$2.75 lug; ground cherries, \$2 10-lb. box; Tokay grapes, \$2 crate; cooking figs, \$3.25 25-lb. box; quinces, \$4 apple box; eastern cranberries, \$7 box; pineapples, 75c each; Emperor grapes, \$3 lug; avocados, \$5 box; seedless grapes, \$2.25 crate.

Wholesale Produce. New carrots, 2c lb.; beets, 2 1/2c lb.; rutabagas, 2 1/2c lb.; Walla Walla cabbage, 2 1/2c lb.; head lettuce, \$1.25 doz.; leaf lettuce, 65c box; Walla Walla dry onions, 5c lb.; Oregon onions, 5 1/2c lb.; green onions, 40c doz.; garlic, 15c lb.; horseradish root, 25c lb.; potatoes, \$2@2.25 cwt.; radishes, 45c doz.; parsley, 40c doz.; tomatoes, \$4 lug; California celery, \$6 crate; Dr. Barbour's head lettuce, 75c box; squash, 2 1/2c lb.; sweet potatoes, 5c lb.; white navy beans, 4 1/2@5c lb.; pumpkin, 2c lb.; Hubbard squash, \$2.50 cwt.; cauliflower, \$2 crate; artichokes, \$1 doz.; brussels sprouts, 20c lb.; bunch beets, carrots and turnips, 50c doz.; Walla Walla spinach, \$1 box; local hothouse cucumbers, \$1.75 per box; bunch carrots, beets and turnips, 50c doz. bunches; green beans, 20c lb.; Spanish onions, 6 1/2c lb.; imported, \$3.75 crate; wax beans, 17 1/2c lb.; green peppers, 50c lb.; radishes, 50c doz.

"Honeyed words often cloak evil intentions," according to the moral lesson of "The Owl and the Grasshopper" film-fable of Oesop.

Ability to judge livestock is fundamental to success with registered herds and flocks.

FARM ACCOUNTING

By HARRY C. LANE Of the Accounting Firm of Lane, Bell & Gill, Spokane.

NOTE.—This is the first of a series of articles on Accounting which will be furnished by the accounting firm of Lane, Bell & Gill. During the series there will be discussed proper methods for various lines of business, also Federal Income Tax and Excess Profits Tax matters.

A business without a proper system of accounts is like a ship without a rudder—it may drift along and flounder about for a time but will never arrive at an objective point.

When we say that every business should have a proper accounting system we do not limit the word business to mean the retail establishment, the jobber, or the manufacturer—but business in its broadest sense which covers every branch of commercial transactions. The orchard, the farm and the home are business institutions, and systematic operations of these institutions are just as essential to success as are systematic operations of the largest railroad, wholesale house, or factory.

The very foundation of your business—any business—is in knowing what becomes of your dollar; what you give for it and what you get for the dollar you give. During the past few years the big packing interests have engaged in an extensive advertising campaign and one packing concern in particular has endeavored to explain to the people through illustration what becomes of the packers' dollar.

You should be able to tell from your records at the end of each month, or at least at the end of each year, what disposition has been made of the fractional part of each copper cent which goes to make up your dollar. Let us take the dollar for our foundation in the retail mercantile establishment there is a certain part of that dollar used to pay the jobber for goods purchased; there is a certain part of it used to pay for hired help; a certain part for rent, light and heat; a certain part for freight, drayage, and delivery; a certain part for insurance and taxes; a certain part for depreciation. But in every case in the distribution of that dollar there must be a certain fractional part of it come back to the merchant, the farmer, or the orchardist, in the shape of profits, for otherwise the business could not for long exist.

The dollar being apportioned among the various channels of business, it is of the utmost importance that a complete record be kept of the distribution of each fractional part of that dollar and the proper item of cost be charged accordingly. The incoming dollar must be likewise properly distributed among the different channels of revenue and a proper record kept of each dollar received.

A simple accounting plan, it would then appear, would be one by which a record is kept of all dollars received and all dollars disbursed, ample provision of course being made for the proper explanation as to the distribution of each incoming or outgoing dollar. Such a plan would be called a record of receipts and disbursements and the difference between the money received and money paid out would indicate the profits of the business.

This plan may be looked upon by some as being all that is necessary for an accounting record but I assure you that it is far from being complete when a proper accounting system is referred to. A complete system embodies more than a record of receipts and disbursements, for uncompleted transactions must be accounted for. There may be monies receivable or monies payable which must be considered. There is overhead expense, depreciation, and various other items which may enter into the various transactions. These items must be considered before a true statement of profits or losses can be obtained.

DAIRY COWS IN DEMAND

The demand for good dairy cows was never greater. In the Yakima and Kittitas valleys there have been many carloads of cattle imported. Now that the high price of hay and grain is no longer, the farmers are turning to the cow, realizing that the income derived from the sale of dairy products is one of the best sources of income and that the cow affords an outlet for the surplus hay and grain.

Cows today are selling around \$125; a few good ones up to \$200, and it is estimated that there is a shortage of at least 25,000 cows in this state. The one thing that is essential and must be adhered to if the dairyman is to prosper is to keep only good, clean cattle and those that are known and established producers. A poor cow is a liability and the sooner the status of a herd is determined the quicker will the owner reap the profits thereof. Buy or sell only cattle that are free from disease and join a testing association so as to determine whether or not your cow is paying for the feed consumed.

Kinda Timid.

Barber—Your hair is coming out on top, sir.

Sensitive Victim—Then for goodness' sake be quiet! If you start talking to it, it will probably crawl back again.—London Answers.

MATERNITY BILL NATION'S LAW

Law Provides for Federal Cooperation With States by Organized Board.

SIX STATES NOW ACCEPT

Law Protects Parents in Their Rights to Liberty of Action Regarding Children.

On the day before Thanksgiving, President Harding signed the "Maternity Bill," providing for federal cooperation with the states in promoting the welfare of maternity and infancy. After more than three years of struggle, the bill was passed by both houses of congress by overwhelming votes. The children's bureau of the U. S. department of labor is given the administration of the act, and the chief of the children's bureau is made the executive officer. A board of maternity and infant hygiene, consisting of the chief of the children's bureau, the surgeon-general of the U. S. public health service, and the United States commissioner of education, is given certain powers of review and approval. A total appropriation of \$1,480,000 is authorized for the current fiscal year, and an appropriation of \$1,240,000 for each of five years thereafter. Except for a very small percentage to be used for administrative purposes, the money is to be divided among the states accepting the provisions of the act, to be used, together with state funds, for promoting the welfare and hygiene of maternity and infancy.

So eagerly was the passage of this bill awaited that at least six states in the 1921 sessions of their legislatures passed laws accepting the act, if it should become a law, and authorizing a state board or division to cooperate with the federal government. These states include Delaware, Minnesota, New Hampshire, New Mexico, Pennsylvania and South Dakota. The rest of the states will not have to wait until the next regular-sessions of their legislatures, for the law provides that if the legislature has not acted, the governor may, in so far as the laws of his state permit, accept the provisions of the act and authorize a state agency to cooperate with the children's bureau until the legislature has had opportunity to act. More than 30 states have child welfare or child hygiene divisions in their state boards of health, and in these states the law provides that its administration shall be in the hands of these divisions. Any state desiring to benefit from the act must submit to the children's bureau detailed plans for its administration, and these plans are subject to approval of the federal board of maternity and infant hygiene.

How much money will a state accepting the act receive from the federal government to be used in making maternity and infancy more safe? In the first place, \$10,000 the first year, and \$5,000 a year thereafter will be paid each state indicating its desire to cooperate. An additional \$5,000 will be paid providing the state appropriates \$5,000 of its own for the same purpose. That makes a total of \$15,000 the first year and \$10,000 a year for each year thereafter available from federal funds to each state regardless of its size. In addition \$710,000 a year is provided to be distributed among the states on the basis of population, providing the amounts thus apportioned are matched by state appropriations.

The act contains specific clauses protecting parents in their right to liberty of action, and providing that the states shall take the initiative in preparing and carrying out plans.

Information Department A Handy Spokane Business and Professional Directory

- Auctioneer—Livestock KIRKHAFT AUCTION CO., 711 N. Monroe. Auto Top Repairing Pac. Auto Top Co., 610 W. 2d, Ph. Riv. 446. Battery and Electrical Service Northwest Storage Battery, 1006 W. 1st. Corbett Glasses DR. HENDRICKS, 507 Riv. Av. M. 637. Floor and Wall Tile EMPEROR TILE & MANTEL CO., Spokane. Hogs, Veal and Poultry Buyers J. LEWIS & CO., PACKERS, Spokane. Hay and Grain Dealers CENTRAL HAY & GRAIN CO., Spokane. Ice Machines The FRICK ICE MACHINE, Cooper Ice Machine & Plumbing Co., 1194 N. Monroe. Armstrong Mch. Co., Spokane. Harris Ice Mch. H. G. Miller, Spokane. Live Stock and Poultry Bought Zeb & Thompson, Max. 739, 1616 Bridge Ave. Mfg. Jeweler and Watchmaker REPAIRS—A. Brigger, 301-2 Rookery Bldg. Red Steam-Turkish-Soap Lake Bath Neville's for rheumatism, 319 W. Sprague. Pure Cane and Maple Syrup PURE MAPLE SUGAR, Friesbe, 8111 Madison. Rubber Stamps and Seals PACIFIC STAMP WORKS, 516 Sprague. Sheet Metal Workers Wheeler Sheet Metal Works, 9 Riverside. Steamship Tickets Assoc. Steamship Office, 210 Hyde Bldg. Wanted to Buy—Poultry INLAND POULTRY HOUSE, 713 N. Monroe. Windshields, Visors, Cut Glass SPOKANE CUT GLASS CO., W. 27 Riverside. Free Mail Order Catalog of Groceries and General Merchandise. Wonderful bargains. Jordan-Lawler Co., 130 W. 2nd, Spokane. Auto Tops and Bodies Inland Auto Top Factory, 8 211 Monroe St. Recovering upholstery, repairing. Globe-Tite Auto Top Agency, Mfg. and Repairer Auto Tops and Curtains. N. Reeder, 1206 3rd Ave. Machine Shops and Machinery UNION IRON WORKS, Spokane Wash. Pumps, Pipe, Boilers, Engines, etc. Western Mach'y & Expt. Co.—Machines sale or rent, 25 Stevens St. M. 5392. Cylinder Grinding a specialty. Overize Pistons fitted. Parts made for all cars Crescent Machine Works, 815 N. Monroe. Tractor and Auto Cylinders re-ground. Pistons fitted like new. GEN. PRAL, MACHINE WKR., 930 N. Howard. Monuments SPOKANE MONUMENTAL CO. Leading dealers in all Eastern and Foreign Granite and Marble Monuments. Designs and Prices by Mail. Large Stock. 908 W. Trent Ave. Cor. Post

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WEEKLY BRIEF OF NORTHWEST NEWS

Postmaster C. W. Morrow of Walla Walla began increasing the force at the postoffice to handle the Christmas rush. Two clerks, two carriers and three or four parcel post delivery men will be added. The present force is swamped.

A jury session of the superior court has been called for January 16th at Pasco, the session called for December 19th having been called off because of the accumulation of business, which would make it impossible to finish the term before the holidays.

Trustees of the Union church of Bonners Ferry announce that the Rev. George W. Fowler, pastor, has tendered his resignation, effective February 1st. The Rev. Mr. Fowler has held this pastorate more than a year. During this time the attendance has more than doubled. He formerly held a pastorate at Moscow. He plans to quit the ministry and to devote his attention to ranch interests in southern Idaho.

The annual meeting of the Benton county farm bureau was held at Benton City Monday with every local except two in the county represented. The work of the last season was reviewed by President E. O. Rice of Prosser and Secretary L. L. Todd of Benton City.

At the council meeting at Coeur d'Alene Monday, many property owners presented a voluminous petition of protest on the proposed new sewer improvements in the north part of the city. It was referred to the street and alley committee. It is the opinion that the protest will carry. The new sewer districts provided for one large trunk line and two laterals, to take care of the entire north part of the city, and would cost about \$120,000.

George Miller was arrested in a shack down on the Columbia river several miles below Pasco Monday, and is in the county jail on a charge of manufacturing intoxicating liquor. The raid was made by Deputy Sheriffs Lee Henderson and Al Dolan, Chief of Police J. E. Sullivan and Patrolman Bommel.

Acting on the petition of residents tributary to the Addy-Gifford permanent highway, County Engineer Tom Offutt has been ordered to make a preliminary survey and estimate for the completion of the highway from the end of the present construction to Gifford. The petition of W. J. Brown and others for the construction of a county road in township 37 was granted and the road established and ordered opened.

Gerald Rummell, former service man, is at large about Walla Walla with a well-developed case of smallpox, according to a report made to the officers. Rummell was to have been taken to Steilacoom hospital, but before going developed smallpox and was taken to the hospital at the county farm. He left some time Tuesday. Rummell was arrested recently on a no fund check charge, but it was decided best to have him confined in Steilacoom hospital for treatment.

The Pullman chamber of commerce, Maynard-Price post, American joint, churches and lodges will hold a joint community Christmas celebration Saturday evening, December 24th. The singing of Christmas carols will feature the ceremonies and bags of candy and nuts will be distributed among the children. The needy of the community will be taken care of and an effort will be made to see that Santa Claus visits every home. Robert Moss is chairman of the general committee.

Farmers representing every agricultural district in Kittitas County Wednesday adopted a resolution recommending that taxation in the county be returned to "normalcy," and urged that valuations of taxable farm and grazing land in the county for 1922 be placed on the 1918 basis. They pointed out that valuations have since that year been increased approximately 66 per cent for farm land and approximately 100 per cent for grazing land. The raise in valuations of city property, they declared, had been practically negligible.

Tacoma's criminal hours are from 3 o'clock until 5 o'clock in the afternoon and from 9 o'clock at night until 4 o'clock the next morning according to a chart kept by the police. The report shows that most of the city's crimes are committed during these hours. In the afternoon, the police say, criminals take advantage of the absence of women from their homes, while criminals of all sorts work under cover of the night.

Egg shipments from Winlock, in southern Lewis county, indicate that the business which has been developed there within recent years is expanding at a greater pace than its promoters expected when it was first launched. During the ten-day period from November 20 to November 30, the Cowlitz Produce company shipped three full carloads of "extras" direct to New York. There were 1663 cases of eggs in the shipment and the total value was \$30,322.40, or \$18.30 a case. In addition this firm also shipped 300 cases of pullet eggs to Montana and nearer points.

The unemployment problem, at no time acute in Morton, is apparently solved so far as this community is concerned, with the opening of three of the sawmills. The Lake Creek Lumber & Shingle company resumed operations Tuesday, the woods crew being put to work Monday. The Stinson Lumber company started its mill Wednesday. The Cheesser Lumber company will start its sawmill next Monday. During the time the mills were closed, there was much road work and considerable logging done. The Britt-Chapman cedar mill has given employment to a number of men for several months. The Spaulding Timber company has operated its shingle mill, but is now closed until the Cowlitz river subsides. So, altogether most of those who really desired work here have been able to find it.

THE FIRST CHRISTMAS TREE

Many years ago—very many years ago—a small party of men landed from a boat on a rocky coast. The men came from Palestine and the inhospitable coast was the shore of barbarian England.

The party was headed by one Joseph of Arimathea and he came to tell the people of England, for the first of Jesus, who died for men and women.

The natives would have nothing to do with them—would not listen, or go near them or give them food. For days they traveled, chilled and hungry, until, despairing, Joseph sank down. As he did so, he thrust his staff into the ground. To the amazement of the Pilgrims, the staff began to bud; the buds turned to leaves and fragrant blooms unfolded before their astonished eyes.

"It is a sign from God!" said Joseph. "He bids us have courage. Let us settle here and preach about Jesus."

"They built a rough house and chapel alongside the little tree and many years later that house was rebuilt with beautiful Gladstonebury abbey. But the tree lived all through Joseph's life and long after, and it is said that it blossomed every Christmas eve.

Such, friends, is the beautiful legend of the world's first Christmas tree. And that is why our little children's Christmas tree cannot be bare of branches, but must be green—blooming.

Blooming, as blooms the eternal love of the Man of Galilee for all humanity.

Don't expect great success in hatching and raising chicks unless you have had some experience, and have a grass plot separate from the yard for the hens.

Spokane Business Directory

Mention your home paper when answering these advertisements. INFORMATION DEPARTMENT A Handy Spokane Business and Professional Directory. MAGAZINES JOHNSON SUBSCRIPTION AGENCY, Chico, California. Magazine club rate. Catalog free. MEATS—FISH—POULTRY HOME OF GOOD SAUSAGE, WHOLESALE and retail. Pacific Market, 43 Riverside. POULTRY AND POULTRY SUPPLIES MILKOLAC CONDENSED BUTTER MILK is pure creamery butter milk condensed to a thick paste. The ideal food for laying hens and baby chicks. Write for circular and price. Commercial Creamery Co., Spokane, Wash. LIVE POULTRY WANTED Ship your live poultry, dressed veal and hogs. COMMERCIAL CREAMERY COMPANY, Spokane, Wash. POULTRY, VEAL AND HOGS WE BUY POULTRY, VEAL, HOGS, BEST prices. Pacific Market, 43 Riverside Ave. Timely Real Estate Offerings IRRIGATED LAND 2000 ACRES ADJOINING TOWN OF KAMLOOPS, B. C. All under irrigation, being sold in 10 acre lots. No clearing. Prices range from \$250 per acre to \$1000. The high priced land is orchard bearing and showed net return last year of \$360 per acre. Cheap Land in Central B. C. RATTENBURY LANDS, LTD., Metropolitan Bldg., Vancouver, B. C. WANTED—IMPROVED WHEAT LAND 24-acre fruit and alfalfa ranch \$6000; also 80 acres highly improved, including stock and equipment \$12,000, both in Okanagan Valley under gravity ditch; also 160 in Kettle River Valley, will exchange one or all; free of mortgage. Owner, F. J. GEORGE, Everett, Wash. TO TRADE—IMPROVED IRRIGATED ranches for income property, or stock of merchandise. E. E. Leek Land Co., Vailier, Montana. TOBACCO—A REAL NATURAL SMOKE ready for the pipe. Undoped, mellow, smooth, satisfying. No bite. Sample and prices free. R. L. DANIEL, Owensboro, Ky. WOMEN'S DEPARTMENT FEATHER WORK MADAME MAJER Hyde Building. All styles pleating, buttoning, braiding, hem stitching, etc. FACE AND HAIR SPECIALISTS ELECTROLYSIS, PIMPLES, SCALP WORK, face bleaching, switches from combings and first quality cut hair. Wolcott & Sinks, 421 Rookery Bldg., Spokane. INFANTS' WEAR AND NEEDLECRAFT THE NEEDLECRAFT SHOP: INFANTS' wear, stamped and fancy goods. 3rd floor Norfolk Bldg., 816 1/2 Riverside. YORK'S WESTERN HONEY Purity Guaranteed. By Mail or otherwise. Call (or write) for circular and prices. YORK HONEY CO., 30 W. Main Ave., Spokane.