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VISITORS HELP IN OUR COMMERCIAL CLUB ORGANIZATION

MONEY SAVING PLAN OFFERED BY MELLON

WOULD INCREASE CONFIDENCE AND RELEASE CAPITAL SAYS AUTHOR

Secretary Mellon's program for tax reduction has brought a flood of approval from every section of the country. In black and white he has set down just exactly the number of dollars that every one of our nearly six million taxpayers with incomes ranging from \$1,000 to \$5,000 will be able to save. This is definite. The people can see where they benefit. Also they can see that every day Congress delays action nearly \$1,000,000 of unnecessary taxes are being taken from their pockets.

David Lawrence in the Saturday Evening Post of January 5th, records an interview with Secretary Mellon which every voter should read. In part Mr. Lawrence says:

"There sits a man in the Treasury Department who was never elected to public office, who never had much to do with politics and has no political aim, who has made a financial success in his private business, who is not under obligation to any interest or group of interests in America, who is 68 years of age, and has nothing to gain or lose but a reputation for honesty and business sense, and whose only ambition in public office is to serve the American people effectively and to the best of his ability."

Mr. Mellon, in the course of his interview with Mr. Lawrence, said:

"The usual argument in favor of high surtaxes is that people should be taxed according to their ability to pay. But in practice that theory has its limitations. History has shown that there always is a point of diminishing returns beyond which taxes cannot be pushed, if the revenue receipts are to be maintained. In wartime it is at one point, in peacetime at another, for if the tax is not productive of revenue the whole purpose of the tax is lost. Taxes cease to be productive when they are oppressive and this results in so many different disturbances to the economic life of our people that high living costs, decreased opportunities for everybody and other ill effects are bound to follow."

"It is an axiom that you can't force a man to work against his will. Labor insists upon its right to quit work whenever a wage commensurate with effort is not forthcoming. So also it can be taken for granted that capital will not work if the return is not worth while."

"For instance, in the year 1916 there were 1296 persons in the United States who on their income tax returns showed that they were receiving a taxable income of \$300,000 a year or over. The total amount of the income of these 1296 persons was approximately \$1,000,000,000 that year. By analyzing the income tax returns we found that of that \$1,000,000,000 \$706,000,000 came from dividends on stock and interest on investments generally. But every year since then we have noticed a decline in the number of persons in this class of returns. For instance, in 1918 it dropped to 627, and finally in 1921 only 246 persons were in the group of incomes of \$300,000 or over, and the total amount of their taxable income from dividends and interest on investments amounted to only \$155,000,000, as against \$706,000,000 in 1916."

"One of the most unfair features of our present tax law is the failure to distinguish between earned income and income from investment. I sincerely trust that my recommendation on this point to reduce taxes on earned incomes may be approved by the Congress. It would mean much to millions of deserving American workers."

Asked as to what he thought would be effect during 1924 if it were believed a tax bill along lines of his recommendations would be passed, Mr. Mellon said:

"People would have more confidence in the future. They would be able to plan expansion. Capital would flow more freely. Take the salaried man, the lawyer, the doctor, the skilled mechanic, the laborer, or any man or woman who earns money without the

THE DAY OF THE TWO-CYLINDER ENGINES

BUICK PUBLICITY DIRECTOR TAKES US BACK OVER TWENTY YEARS

The motor car of today is just as different from that of twenty years ago as are the flappers and shiks of 1924 from the sirens and swains of 1904.

Looking over the old catalogues of automobile manufacturers who have been in business over a long period of years, produces, therefore, the same sensation as that awakened in perusing the old family photograph album, writes H. S. Daniels, publicity director for the Buick Motor Company.

Some of the things termed "the last word" in automobiles of the 1904 regime, appear quite as humorous as the cut of Uncle Charlie's coat or Aunt Mary's bodice as proudly exploited in the pictures of our ancestors.

Representative of the motor car makers in business twenty years ago, take the Buick catalogue of 1905. We find that the then current Buick model represented "the best thought and creative genius of its inventors" and embodied "every feature and advantage of the latest foreign and American inventions." For particulars we find that these included a two cylinder engine that "will take on high any hill that we have been able to find suitable or safe for automobiling." We also find that the frame of an "angle iron with cross supports and corners re-inforced," an individual oil pump for each bearing, "two speed sun-and-planet type of transmission," "ignition by magneto," and "a safety cranking device." We learn that the body was built of wood, that it had two individual front seats with doors to the rear seats on "curved brass hinges."

Then we look at the picture of this creation—we 1924 wisecracks—and laugh. Just because the Buick we now know, was, by way of contrast, a six or four cylinder engine, that the frame is of "re-inforced channel steel with four heavy cross members," that it has a "self lubricating" motor, "selective sliding gear type of transmission with three speeds forward and one reverse," ignition by "high tension electric generator and storage battery" and, of course, "an electric self starter."

The body of this progeny of the now comical 1904, has nothing in common with the construction of the latter. It is of steel and there are enclosed ones with the comforts and conveniences of a miniature drawing

room. Observing these two masterpieces of widely separated vintage, one cannot but contemplate the wonderful advances intervening between the advent of the one and the other. Buick catalogues tell the story. It is a story of marvelous engineering progress in every major unit of the automobile.

use of capital. Suppose our proposition is put into effect. Such a taxpayer would get 25 per cent reduction. Knowing that he or she will have to provide less money with which to pay income taxes in 1925 and thereafter, the buying power of that class of people will immediately be increased."

In summarizing the interview, Mr. Lawrence says: "It will be noted that Mr. Mellon did not discuss political effects. He feels that the re-adjustment of surtaxes is not in any sense a partisan measure, because it has been recommended on substantially the same basis by every secretary of the Treasury since the end of the war, irrespective of party."

"So far as the mass of taxpayers are concerned, of course, they would feel the effects of an improved situation in countless ways. The proposed repeal of taxes on admissions affects millions of persons who attend the theaters or the movies. The Mellon program includes also the repeal of taxes on telephone and telegraph messages, and miscellaneous taxes which have now improperly been termed nuisance taxes in legislative parlance."

"Not since the war has there been a single issue passed of such far-reaching importance to the people of the United States. And not since the war has there been such an opportunity by a single piece of legislation to relieve the burdens of the people and at the same time lead them to the road they have yearned to travel—the road to an enduring prosperity."

HALFFS GO TO MINERAL WELLS

It came to all of Midland as a very sad surprise the first of the week to learn that the Henry M. Halffs were leaving us for Mineral Wells—not that Mineral Wells is to secure this excellent family, but that Midland is to lose them.

Mr. Halff has lived in Midland since his boyhood and Mrs. Halff since her marriage, some eighteen or twenty years ago, and both have always been popular and most highly esteemed. Midland has no other citizen who has done so much for the town and community as Mr. Halff, while Mrs. Halff has always been one of our most charming and delightful social leaders.

Indeed Midland regrets to lose them, but wish them every happiness and prosperity in their new home. They left the first of this week.

TWO ANNOUNCE FOR COUNTY TREASURER

We have two new announcements this week for the office of County Treasurer. They are W. G. Pemberton and Mrs. Lizzie Quinn. The Reporter will be pleased to make a suitable comment upon these announcements in our next issue.

Observing these two masterpieces of widely separated vintage, one cannot but contemplate the wonderful advances intervening between the advent of the one and the other. Buick catalogues tell the story. It is a story of marvelous engineering progress in every major unit of the automobile.

W. O. W. CIRCLE MANAGER HERE

Mrs. Tressie Goldsticker, of Stamford, who is one of the district managers in this State for the Supreme Forest Woodmen Circle, is here in the interest of that society.

Mrs. Goldsticker reports that at a recent meeting of the board of directors at Omaha, Neb., many progressive steps were taken looking toward the progress of the society. Particular attention was given to the preparation of the plans for the home for aged members and orphan children which will be erected some time in the future. Mrs. Goldsticker also reports that the site for the home has not as yet been decided upon, but, inasmuch as 40,000 of the members of the order are located in this State, she feels that the home should be located in Texas.

BAPTIST LADIES AUXILIARY MEET

The Ladies Auxiliary of the Baptist church met Jan. 24th at the church. They started with an interesting study of Mexico, followed by the regular business session. On Monday, January 14th they met in a call session at which time they pledged to put \$500 into regular work of the church, specializing on the training of our children and young folks. They are to have a "Practical Sale," such as bonnets, aprons, dresses, etc., Saturday, March 29th.

N. W. Bigham returned Monday from a visit to his farm in Hale County.

J. D. Merchant and wife were visitors to Midland this week from Carlsbad, N. M.

WHALEY AND FRENCH BOTH ENTHUSE OVER BUSINESS-LIKE PROCEDURE

WEST TEXAS C. OF C. MANAGER AND DISTINGUISHED AGRONOMIST EXPRESS OPINION THAT MIDLAND IS AGAIN TO BE RECKONED WITH AS PROMINENT IN WEST TEXAS DEVELOPMENT

Porter A. Whaley, of Stamford, manager of the West Texas Chamber of Commerce, and the biggest man influentially in Texas who is engaged in the profession of dispensing publicity service, was accompanied to Midland this week by Col. C. C. French, who is at the head of the agricultural department of the Ft. Worth Stock Yards Company, and these distinguished gentlemen attended two meetings of the Midland County Chamber of Commerce, which is just now being rehabilitated. The first meeting was on Wednesday evening, at the court house, and a representative audience of business men were present.

The first matter to come before the meeting was the election of a board of directors. Eighteen names were proposed from which to select nine. Following were those elected by plurality votes: W. R. Chancellor, J. B. Wilkinson, Addison Wadley, Paul Barron, B. F. Whitefield, B. F. Haag, Homer W. Rowe, J. E. Hill, and Dr. Jno. B. Thomas. Mr. Chancellor was heartily congratulated upon receiving the largest number of votes, his election being unanimous, and at a meeting of this board tonight in all probability he will be elected president.

Mr. Whaley was the first speaker, and we regret that any of our citizens failed to hear him. He made no attempt at an address. He simply talked, talk Chamber of Commerce, and to have heard him was to be profoundly convinced of the efficacy of commercial club, work in town- and community-building. Mr. Whaley has devoted and is devoting the most useful years of his life to this work, and in it he is a splendid success.

He complimented Midland upon the business-like way in which her citizens are going about the rehabilitation of the Midland County Chamber of Commerce, and expressed his firm belief that we are on the road to a worthy and merited success.

Col. French also complimented the efforts of our citizens, remarking that the proceedings here were the most business-like he had seen anywhere. He is perhaps the greatest agricultural authority in Texas, and he seems to specialize in teaching diversification. His speech on this occasion was along this line, and while he urges that cotton should become our basic crop, we must not forget the other things the Midland Country is so well adapted to. He enthuses over the baby beef subject, and his remarks along this line of thought were very interesting and instructive.

The board of directors met with Mr. Whaley and Col. French again yesterday morning, this time in the lobby of the Llano Hotel, and an interesting informal meeting took place which was also highly instructive. A discussion of the employment of a secretary took some considerable time, and a number of names were proposed and discussed. As a result of this meeting it is expected that a secretary will have been employed within the next two weeks.

A number of secretaries will be considered, and two or three will be asked to come to Midland for personal interviews with our board of directors. No mistake is going to be made this time, in the employment of a secretary, and the man chosen will have been carefully investigated for his personal fitness for the job.

We remarked that our Chamber of Commerce is being rehabilitated on a more business-like basis than ever before. No less than that is meant. There is new blood to enthuse over this proposed institution, and men are attending these preliminary meetings who never before took any interest in such matters. Every business interest

in the town seems in perfect harmony with the plans as proposed, and these plans involve a wide spread of progressive undertakings. Educational campaigns along lines of civic and industrial progress will be promoted; some effort will be made, and no small one, either, at the rehabilitation of the Midland and Northwestern railroad, and there is much to encourage a belief that this may be done; the employment of a farm demonstration agent is among those things contemplated, while newspaper and magazine publicity is among thoughts of paramount consideration.

The meeting of the directors tonight will advance a number of details to the plans of the organization, the election of a president being a principal one, and during the coming month it is expected that the institution will be down to routine work. The organization has been successfully financed, and a normal rainfall this spring and summer will herald a season of much activity this fall and winter.

Four of our Chamber of Commerce members attended the annual meeting of the West Texas Chamber of Commerce at Colorado last Wednesday. We hoped to secure a detailed account of this meeting but failed to do so. Midland was mentioned as the place for the next meeting but lost out in the voting. A strong delegation will represent our chamber next year, however, and we are sure to make the winner go some then.

BELIEVE IN NEWSPAPER ADVERTISING

There is no escaping a newspaper campaign of advertising and no one knows this truth better than the public utility industry, says W. Livingston Larned, well known writer on advertising subjects in an article in a booklet issued by the Bureau of Advertising of the American Newspaper Publishing Association.

"Not such a very long time ago, great advertising campaigns were unheard of," says Mr. Larned. "We can remember when the local gas company, and the traction line, and numerous other highly essential enterprises, common to most progressive communities, suffered in silence when the public accused them of everything from piracy to petty theft. They might know they were falsely accused, but what was to be done about it? An occasional 'signed statement' in the public press, and numerous dry-as-dust form letters mailed to the stockholders, comprised the come-back."

"Newspaper advertising by public utilities, civic enterprises, etc., has revolutionized this condition. It seems unbelievable that for so many years public utilities failed to recognize their own productivity in the matter of interesting dramatic, picturesque advertising material."

LADIES AID SOCIETY IS ENTERTAINED

Mrs. Tom Holcombe entertained the Methodist Aid Society at their regular study hour last Monday afternoon. Delicious refreshments of coffee and whipped cream and three kinds of cake were served, the queen of which was a fruit cake made over one year ago. There will be a regular business meeting of this society, Monday, Jan. 28, 1924.

A school boy in Williamson County defined health as follows: "Health is what you have left after a sick spell."

Lower Expenses

Smaller Profits

Greater Volume

For

1924

Service that makes friends

Values that keep friends

We sell for less--FOR CASH

Midland Mercantile Co.

"Known for better value giving"

Gro. Phone No. 6

D G Phone No. 284



W.B. Prifty

Looking good never counts as much as making good. Some people postpone opening a bank account until "the sign is right." The better way would be to open the account first; then the "SIGN WILL GET RIGHT."

Your yesterdays have all faded into the land of the setting sun. Hadn't you better make good use of today before it becomes a "has-been" too?

Any dealings with YOU will be in line with that principle.

Midland National Bank

Slogan—
"There is No Substitute for Safety."

C. M. T. C. NEWS IS OF MUCH INTEREST

WAR DEPARTMENT OFFERING RARE OPPORTUNITIES FOR YOUNG MEN

No better opportunity has ever been presented to the young men of Texas, Oklahoma, Arizona, New Mexico and Colorado, to fit themselves so effectively to deal with the problems of American citizenship than is now being offered by the War Department in the form of Citizens' Military Training Camps to be held in the Corps Area during the month of August. The training afforded at these camps is mental, moral and physical and is such as every parent will certainly desire his son to undergo. Up-building of the character, the mind and the body can be furthered in no better way than by attendance, at these camps. It is sincerely hoped that every young man within the authorized age limits will avail himself of the privilege of enrolling.

In his preliminary announcement of the C. M. T. C. for the season of 1924, 1st Lt. J. A. Gilruth, Infantry DOL, C. M. T. C. Officer for the 8th Corps Area, which includes the states of Texas, Oklahoma, Arizona, New Mexico and Colorado, made the above statement after surveying the plans now in preparation for the summer's work.

The C. M. T. C. Camps are the direct outgrowth of the Plattsburg, N. Y. camps of 1915 and 1916. Firmly believing not only that properly conducted military training directly contributes to the physical, mental and moral development of those participating, but that the building of such real Americans is a patriotic duty, since it provides one of the surest safeguards against war, an important element in the National defense. Several enthusiastic citizens devoted their time and money for the promotion of this comprehensive plan, by means of which these benefits could be secured for as large a number as possible.

On June 4, 1920, Congress incorporated the essential features of this plan in the legislature, providing for the co-ordination of military and civilian agencies comprehensive of National Defense. Under the provisions of this act the War Department is now authorized to conduct camps each summer for the training of American citizens between the ages of 17 and 24 years.

All expenses paid by the War Department. There is positively no expense to the candidate. The money he pays for the trip from his home to the camp will be returned when he reaches camp at the rate of five cents per mile for the journey. This will not only pay for the railroad fare but will allow an additional amount for food and other necessary expenses for the trip. The allowance for the return trip will be given to him before he leaves camp. Where a student is not able to pay for the trip from his home to the camp he will be furnished with a railroad ticket, and given \$3.00 per day for his meals while enroute to the camp, and will be returned to his home after the completion of the camp, on the same basis.

Uniforms, shoes, hats, shirts, leggings and other articles of outer clothing will be furnished by the Army without further cost to the student. These articles are to be used while in the camp and returned after the completion of the course. The only things needed by the candidate in camp and not furnished by the Army are underwear and toilet articles.

Regulations for the Citizens' Military Camps thus admirably set forth the purposes they are designed to serve. "To develop closer national and social unity by bringing together young men of all types, both native and foreign born; to teach the privileges, duties and responsibilities of American Citizenship; to stimulate the interest of the youth of this country in the importance of military training as a benefit to the individual taking such training, an asset vital in the problems of National Defense."

During the past three summers more than 6500 young men attended the C.M.T.C. held in this Corps Area. There is no doubt but that the camps this coming summer will be better than ever before. Applications to attend these camps can be secured by addressing the C. M. T. C. Officer, Headquarters 8th Corps Area, Fort Sam Houston, Texas.

Porter A. Whaley, of Stamford, manager of the West Texas Chamber of Commerce, was in Midland this week.

Claude Jones was called to Sweetwater last Saturday to attend the funeral of one of his relatives there.

Frank Boyd was in town the first of the week from his father's ranch near Stiles.

The AMERICAN LEGION

(Copy for This Department Supplied by the American Legion News Service.)

PLACE BLAME FOR CRIME IN NATION

In order to support the claims of the American Legion that a certain element of the alien population is largely responsible for crime in the nation, a definite survey of persons and courts has been undertaken by Garland W. Powell, director of the National Americanism commission of the Legion.

The Legion favors total exclusion of all immigrants for a period of five years, in order to assimilate those aliens now within the boundaries of America, and will present the determination as regards the crime by aliens, in order to substantiate the allegations that such immigration is deleterious to national ideals.

Similar information has never before been available, but Mr. Powell hopes to present it in such a way as to completely bear out claims of the Legion. The immigration question will be presented to national legislators for consideration at this term of congress.

In a letter sent to the chairman of Americanism commissions in each of the Legion departments, definite information is sought. One of the questionnaires prepared by the Americanism commission deals with courts, district attorneys and the activities of their offices. In this, Mr. Powell requests exact information as to cases pending against aliens for violation of narcotic and prohibition laws, for murder, for robbery, and other crimes, as compared with American citizens held on the same charge.

Another portion of the questionnaire deals entirely with prison and penal institutions. This requests information as to how many aliens are serving sentences of six months or more for murder, robbery, violation of prohibition and narcotic laws, and other crimes, as compared with the Americans incarcerated for the same crimes.

Importance of such a census of prisons and courts has been impressed on the Americanism commission of each department, and the information received is expected by Mr. Powell to be of weight in consideration of immigration restriction, in line with the policies of the veterans' organization.

Woman Leads Post to High Standing

Under guidance of a woman, a post of the American Legion in Winston-Salem, North Carolina, has grown to be one of the most effective and powerful units of the organization in the South. Miss Alice Gray, former post commander, now representing the state as member of the national executive committee, was this leader, and Legion officials are agreed that her efforts are greatly responsible for success of this post.

The first care of the Clyde Holling post, which Miss Gray headed, was relief of the disabled, and after that came service to the community. Many forward looking steps were outlined and put into effect by the post during the term which Miss Gray headed the post, and its achievements, particularly in instilling into the citizenship a deeper sentiment for patriotism, have won it a place of respect from the entire community. Display of the flag was one of the leader's hobbies, and perhaps no city in the South has more general observance of patriotic customs than Winston-Salem.

To Have Memorial Park

An old, unused cemetery near Van Wert, O., will soon be converted into a memorial park for the veterans of all wars, through action taken by a local post of the American Legion. The Legion men secured permission of the county commissioners to use the burial ground for this purpose, and will clean it up and install uniform headstones for those markers now fallen. None of the bodies now interred there are to be removed. A memorial building is planned by the Legion men, which is expected to house records and relics of the nation's wars.

To Teach Aliens

Recreation classes to teach aliens the value of play as well as study have been established by the Monroe County, N. Y., council of the American Legion as a part of the Americanism work of the veterans' organization. In these classes adult aliens seeking naturalization will learn the value of physical development, fair play, aggressiveness and co-operation as expressed in the games taught. Gymnastics in local schools have been donated and volunteer physical workers are serving as instructors without recompense.

A Good Idea Gone Wrong

Mr. Smith—What's Jimmy so blue about this evening?
Mrs. Smith—He brought his teacher a bunch of beautiful leaves from the river.
"What's the matter? Didn't she appreciate them?"
"She did; that's why he's so disappointed. The little dear thought they were poison ivy."—American Legion Weekly.

ARE YOUR EYES 100 PER CENT EFFICIENT?

We do not expect you to answer yes or no to that, because we realize no one knows the answer to this question until his eyes have had a thorough examination. The well-informed person makes it a point to KNOW about his eyes. We can tell you about your eyes and give you the help they need.

J. P. INMAN
Jeweler and Optometrist

ENCOURAGING THE SOUTHERN NEGRO

The other day dispatches from Washington stated that a prominent Southern Republican leader was in the national capital to see if he couldn't persuade the President to do something to keep the Southern negro from abandoning the South for the North. Thus far the President hasn't done anything about it. It is barely possible that there is nothing which he can do about it. Economic tendencies have a way of tending, whether the powers that be vote or decree.

In the meantime, with very little fuss and bluster, Dallas County is doing something toward making the negro satisfied with the Southland. The story of it is unknown to many well informed people in the country. When it gets into the news columns, as it does occasionally, it receives scant and perhaps less attention. But it is still a fact that the work being done among the negro farmers of this country by the negro agricultural agent, E. T. Williams, is of genuine importance.

Following the lines of self help and better farming which have made the work of white agricultural agents so truly valuable, negro farmers are being organized into clubs for learning more about raising better crops and better live stock. Negro women are brought together to be taught the best methods of canning fruit and vegetables and the most profitable ways of raising chickens.

This sort of encouragement to the negro to stay here is logical and calculated to have its effect. It is foolish and unjustifiable to attempt to hold the negro where he is by cajolery of constraint. Only by showing him his own best interests can we expect to better the condition of the South generally. Texas has thus far been but little affected by the exodus of negroes. If the spirit of showing the negro how to be a more useful and prosperous member of the Southern industrial community spreads and continues in Texas, we need never fear the disarrangement of labor supply which now confronts some of the other Southern States.

GOVERNMENT GETS LITTLE TAX FROM LARGE INCOMES

Each year the commissioner of Internal Revenue issues statistics tabulating the various groups of incomes in the United States based on the income tax returns of two years back. Apparently it takes more than two years merely to count and list the returns, so it is not surprising that the government is frequently 5 years behind in its attempt to audit and revise the returns. The statistics recently published were those of 1921.

The income tax, which has grown from the wandering tramp spurned from the door to the huskiest hired man on the national revenue farm, brought in 1921 \$719,387,106 of revenue. This was a vast falling off from the \$1,075,053,686 of 1920. Of the 1921 yield the largest contribution was from incomes between \$10,000 and \$25,000. Almost one-half the entire tax was paid by incomes of from \$10,000 to \$100,000.

A relatively small amount is derived from the very large incomes, say those over \$100,000. They are few in number to begin with, and they have been combed down to smaller dimensions by the utilization of tax-exempt securities. In fact, persons with incomes running much above \$25,000 are apt to consider carefully plans for division of income or for investment in tax-exempt securities to an extent that makes the statistics almost worthless as an index of actual income throughout the country. Of course actual personally earned incomes are not subject to these adroit adjustments, but there are not many earned incomes of more than \$25,000.—Commerce and Finance.

Mr. and Mrs. W. T. Henderson, of Odessa, were in Midland Monday, for the day, on business.

Dr. and Mrs. F. E. Gibbons were in Midland Monday from Odessa, doing a little shopping.

THE INCOME TAX IN A NUTSHELL

WHO? Single persons who had net income of \$1,000 or more or gross income of 5,000 or more, and married couples who had net income of \$2,000 or more or gross income of \$5,000 or more must file returns.

WHEN? The filing period is from January 1 to March 15, 1924.

WHERE? Collector of internal revenue for the district in which the person lives or has his principal place of business.

HOW? Instructions on Form 1040A and Form 1040; also the law and regulations.

WHAT? Four per cent normal tax on the first \$4,000 of net income in excess of the personal exemption and credits for dependents. Eight per cent normal tax on balance of net income. Sur-tax from 1 per cent to 50 per cent on net incomes over \$50,000 for the year 1923.

Tips For Taxpayers No. 4

In making out his income tax return for the year 1923, the business man, professional man, and farmer will be required to use Form 1040, regardless of whether his net income was or was not in excess of \$5,000. The smaller form, 1040A, is used for reporting net income of \$5,000 or less derived chiefly from salary or wages.

All items of gross income must be reported. In the case of a storekeeper gross income usually consists of the gross profits on sales, together with income from other sources. The return must show the gross sales, purchases, and cost of goods sold.

The professional man, lawyer, doctor, dentist, must include all fees and other compensation for professional services. The farmer must report as gross income the proceeds of sale or exchange of products raised on the farm and the profits from the sale of products purchased by him and resold. He must also report gross income from all other sources.

Taxpayers, in order to take full advantage of the deductions to which they are entitled, are advised to study carefully the instructions on the forms under the head "Income from business or professional."

TRUCK MAKERS TO HOLD CONVENTION

Motor truck manufacturers will hold a convention at the National Automobile Chamber of Commerce headquarters in New York, on Monday, January 7th, during the week of the automobile show. A similar gathering held last year was attended by about 85 manufacturers.

Among the problems of the industry to be discussed will be: "Bus Operation by Electric Railway Companies," "Progress in Building the Nation's Highways," "Common Carrier Laws and Legislative Problems," "Status of the Motor Truck Industry," "What Can be Done to Improve the Standard of Truck Paper," and "The Pennsylvania Railroad's Experiment in Moving Freight by Motor Truck."

Invitations have been sent to all truck manufacturers in the country, including non-members as well as members of the National Automobile Chamber of Commerce.

Illustrating the importance which the motor bus has assumed in urban traffic, it is estimated that nearly 100,000,000 passengers will be carried during 1923 by motor buses in Newark, N. J., by Joseph Crawford, supervisor of transportation. Up to November 30th last, a total of 88,650,000 passengers were carried. This was approximately 11,000,000 more than the total for last year. The extra buses brought to Newark during the trolley strike have been withdrawn, and the number in operation during December, 1923, remain at 450—identical with December, 1922.

Henry Kerr, of Odessa, was in Midland this week.

Homer Epley, of Big Spring, was here Wednesday on business.

WEST TEXAS TO HAVE MOISTURE

The following is a short excerpt from an exhaustive article by Herbert Janvrin Browne which appeared in the January 5th issue of "The Country Gentleman." While all prognostications are considered by the general public as shots in the dark, at the same time, since Mr. Browne's forecast for 1923 was so nearly correct and since a magazine like "The Country Gentleman" values the article highly enough to give a full front page to its publication, this forecast is entitled to some consideration and should at least strengthen the hopes and be of some comfort to this big section of country that has felt so severely the effects of drouth for the past several years and lend strength and backbone to the bullish feeling already manifest in the holder of live stock. A reading of the whole article is well worth while, but the following paragraphs are quoted because they deal exclusively with this section of country.

"The South Atlantic Seaboard and East Gulf States will have from enough to too much rain and thereby reason for complaint. The West Gulf will be one section with small cause for anxiety. There the little

gods of rain and sunshine are going to do their best. So, too, the great range belt, from Havre, Montana, to Amarillo, Texas, and Roswell, N. M.; yes, even the Big Bend country, the Rio Grande Valley and across the border to Arizona are going to see the best grass and water in 20 years, and will carry on for several years to come.

"The southeast monsoon which waters Texas and the arid ranges will, as written before, find the situation to its order, and will weturuse that vigorous land to all its lushhood."

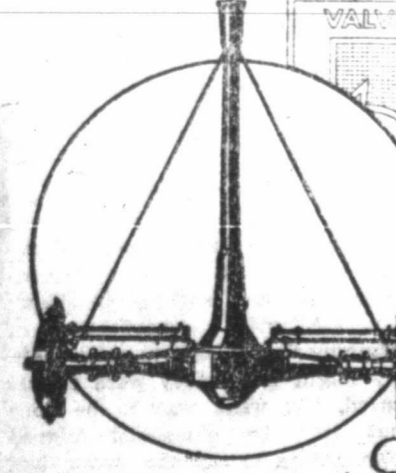
The Efficacy of Prayer
A darky soldier was having a good deal of trouble getting a mule started. He coaxed and begged and finally sank to his knees and began praying earnestly.

The moment he rose the mule started off at an easy pace without a word being said.

A white officer who had seen the odd performance demanded:

"What in the name of goodness is the idea of that?"

"Well, sub," explained the dusky philosopher, "Ise's a pow'ful believer in prayer and dat mule knows dat as soon as I gets de Lawd's forgiveness, I'll jes' whale de tar outer him, so he nacherly gets started when Ise finished praying."



Another Reason Why —

The Buick Third Member

Buick cars drive through a third member, not the springs. The springs only support the body and assure easy riding. A Buick rear spring accidently broken cannot misalign the axle and prevent driving the car. The Buick axle remains in fixed position. Consequently the adjustment of Buick four-wheel brakes is not affected by the deflection of the springs.

E-26-15-NP

When better automobiles are built Buick will build them

BUICK MOTOR CO., FLINT, MICH.

CITY GARAGE, R. D. Scruggs, Prop.

When better automobiles are built, Buick will build them.

-- BOYS --

The evening service at the Baptist Church next Sunday is your service.

"THROUGH COLLEGE ON 15 CENTS"

Will be the subject. This will be a story by the pastor of the experiences that came to him while working his way through school.

Special Music at Every Service.

Song Service Begins at 7:15

W. S. GARNETT, Pastor.

SENATOR SHEPPARD STARTS DRIVE TO DEVELOP U. S. POTASH RESOURCES

Introduces Bill Calling for Exploration of Texas Deposits. Appropriation Calls for \$2,500,000

Senator Morris Sheppard this week introduced in Senate a bill asking for an appropriation of \$2,500,000 to develop the potash resources of West Texas. The provisions of the bill, prepared under the direction of the U. S. Geological Survey, provide for the work over a period of five years, \$500,000 to be provided each year.

The following article was published this week by the National News Service:

Washington, D. C., Jan. 15.—Senator Morris Sheppard, of Texas, has fired the opening gun in what is believed to be the greatest battle for the development of a stifled United States industry in the history of the country, with the announcement that he is going to ask Congress to appropriate money for the development of the immense deposits of potash in Western Texas.

Senator Sheppard, through a long and honorable record of achievement in the Senate has gained a reputation for fiery orator who plays to the gallery for newspaper headlines. He is what is known as a "plugger." He sponsors few bills that are not noted for their soundness and merit, but having once backed them, he sticks by them until the last gun is fired, utilizing in the combat the strategy of a skillful parliamentarian, a nimble and discerning wit, and a sincerity and force that wins support from his colleagues, regardless of party affiliation.

His backing of the move to have this country develop an independent supply of potash is the signal that the battle royal is on, and the American public in the next few months will learn more about potash and its various uses than it has every had occasion to learn before.

Potash has been, and still is known as the particular baby of German industry. Up to the world war, and during the long years of strife, Germany enjoyed a world monopoly. It dictated to the world the amount of potash it should use and the price that should be paid for it. In this one mineral, or chemical compound, it was the most complete monopoly that any one nation has ever enjoyed against another, or group of others.

Growing Demand for Potash
During the war, Germany boasted that if the contest lasted long enough its potash supply alone would bring the enemy nations into humble submission. According to the best authorities in this country, this was not an idle boast, but one contract that Germany could very well have carried out.

Since the war, potash as a basis for fertilizer has grown in favor and value, and the demand today is greater than ever before, with the immediate prospects of its being doubled in a couple of years.

American farmers use at this time about 250,000 tons annually. Of this amount less than 25,000 tons are produced in this country, and this local production comes in the form of a by-product. The remainder comes from Europe. After the war, France came into possession of the Alsation deposits, but local demands have restricted importation of Alsation potash until the home needs were satisfied, so virtually all the American potash still comes from Germany.

Discoveries in West Texas
The U. S. Geological Survey within the past two years has made discoveries in West Texas of unmistakable signs of immense potash deposits. Samples found, even after exposure to wind and rain, were found to be abnormally rich in K₂O. Prominent officials in the U. S. Geological Survey say without reservation that there is an imminent possibility of uncovering in West Texas a potash deposit far greater in value and size than the German mines which have been supplying the world market for 75 years.

To offset any movement to develop the sources of this country, the farmers have been made victims of the most perfect example of consummate propaganda this country has ever witnessed. Hundreds of thousands of dollars have been spent in the preparation and distribution of a beautifully colored pamphlet which extols the praises and virtues of foreign potash. If there is one farmer in the country who has not received one of more of these booklets, he is a rarity. The impulse after reading the booklet is to think of nothing but foreign potash.

With the announcement that Senator Sheppard would undertake to have the natural resources of the country developed there has been ad-

ditional evidence of the activity of propagandists unfavorable to the development of this industry in this country, and in the course of the next two months the country will receive a liberal education on the value and many uses of potash.

Immense Value to U. S.
Whether the Senate will act favorably on the bill of Senator Sheppard remains to be seen. Officials of the U. S. Geological Survey agree that there is in the making one of the major industries of the country, rivaling in possibilities of the Musael Shoals project and the oil and sulphur industries of Texas.

Senator Sheppard is naturally looking after the interests of his constituents. The discovery of commercial potash in Texas would result in the building of an industry that would be a lasting memorial to the efforts of the Texas senator, but it is one phase of development, which like Musael Shoals, would be of untold benefit to the farmers and to the country. There is now no single achievement, unless it be a reduction of the freight rates, which will result in more general good and benefit to the farmers of the country, than the development to a commercial basis of the deposits of potash which are believed to underlie the soils of certain sections of West Texas.

The farmers of the country have found a warm friend in the estimable senator from Texas.

CUSTOMERS OF INDUSTRIES INVEST IN THEM

Utility men believe customer-ownership of securities will prove the most constructive factor in the future of the industry. More than 1,600,000 more shares of \$100 par stock are now sold annually than in 1914. This has been due to policy. According to companies that have adopted this plan, sale of securities to customers has not only proved a satisfactory financing medium but has also strengthened public relations, says Barron's Weekly.

The pioneer utility company in customer-ownership was Pacific Gas & Electric Company. In the spring of 1914 it sold a block of preferred to employees. This was immediately followed by sales through employees to customers. With entrance of America into the war it became more and more difficult for utility companies to obtain necessary capital. All available funds were being poured into industrial, and the utility industry, under restrictive regulation, found it difficult to get necessary money to carry on its functions. Out of this situation grew the idea of raising funds by selling securities direct to customers.

This plan was so successful that practically every utility company throughout the country is now conducting a customer-ownership campaign. A brief statement shows what Pacific Gas and Electric Co. has accomplished with customer-ownership since its inception in 1914: Of a total of 29,182 stockholders, 23,226 or 79.6 per cent live in California. Practically 90 per cent of the 24,278 preferred stockholders reside in the territory served.

According to a report of the Customer-ownership Committee of American Gas Association over 1,250,000 shares issued by gas and electric companies the last 20 months have been purchased by 227,000 persons nearly all of them residents of the territories served. The new capital obtained through these sales was acquired at the lowest cost known in gas company financing.

Alabama Power Company has sold over \$5,000,000 preferred through customer-ownership plan in the last two years. Consumers Power Company reports that 9,600 residents of Michigan have invested over \$5,000,000 in its preferred. Public Service Corporation of New Jersey offered 50,000 shares of 7 per cent preferred to customers March 1, allotments not to exceed 20 shares. On the first day of the offering 18,947 customers had subscribed to 75,174 shares.

It is estimated that more than 2,000,000 people have invested in public utility securities.

LOCATED IN LLANO HOTEL BASEMENT

The Middleton Tailor Shop is now located in the basement of the Llano Hotel. Enter from the south side walk where you will see my sign, also from the lobby. Don't fail to find us; we are anxious to serve you with the very best that our city affords, and we will be in better position to do so than ever before. Don't hesitate to phone us—we are always glad to call for and deliver your clothes.

Call Us We'll Call
PHONE 30

Middleton Tailor Shop
Midland, Texas

BROWNWOOD WILL HAVE MORE NATURAL GAS

Materials are on hand for construction of the gas pipeline from the Janellen gas field to Brownwood. This new line which is to be constructed at once will make the second line to one of the good natural gas fields for this city.

Bilious Headache
When you have a severe headache, a disordered stomach and constipation, take three of Chamberlain's Tablets. They will correct the disorders of the liver and bowels, effectually curing the headache.

GENUINE MEBANE PLANTING SEED



Genuine PEDIGREED MEBANE PLANTING SEED are sold only in sack bearing registered TRADE-MARK and signature of A. D. MEBANE, like above cut.

In order to secure the genuine TRADE-MARK MEBANE seed, demand red circle trade mark. Priced in Midland as cheap, or cheaper than if bought direct of sales agency.

J. E. HILL

1Feb

BILLIONS FOR CONSTRUCTION

The year 1923 stands out above all others as to building construction records. According to the F. W. Dodge Corporation, writes the Industrial Service Department of the First National Bank, of St. Louis, the total contracts awarded during the past year in 36 eastern states amounted to \$3,990,000. Considering that these 36 states constitute about seven-eighths of the total construction of the country, it is fairly accurate to estimate the worth of construction for the entire country at more than \$4,500,000,000.

Although 1922 was a record year the increase in 27 states amounted to 5 per cent with the end of the year showing a considerable increase over the same period of 1922. December, 1923, showed an increase of 25 per cent over the previous December. The increase was largely due to residence and industrial buildings, residential construction increasing 18 per cent over 1922 and industrial construction 16 per cent. Construction of public works and utilities was about the same, while business buildings declined 9 per cent and all others declined 15 per cent.

In spite of these increases the demand has not been satisfied as indicated by the reports of new work contemplated. The new work contemplated in 36 eastern states is 86 per cent larger than the total contracts awarded or work actually started, amounting to \$7,421,940,000. Even though the normal excess should be about 50 per cent the figures surely indicate that demand has not been satisfied. The foregoing figures, of course, do not necessarily indicate that 1924 construction will surpass that of 1923. A fairly reasonable estimate to make at the present time would be a construction program of \$4,000,000,000. A moderate decline of about 10 per cent should have a rather favorable effect on building conditions.

S. R. McKinney, of Odessa, was in Midland Tuesday, on business.

G & M SIGN CO.

BOX 272

FOR

Sign Painting and Road Boards

Paying for the Peak

In the Electric industry the total gross revenues for a year are between one-fourth and one-fifth of the total capital employed in rendering the service. In other words, it takes between four and five years for an Electric company to turn over its capital. Practically every other business in the community makes from two to six turnovers in a year.

This heavy ratio of capital investment earnings is due to the service obligations of the utility. Service must be delivered in any quantity when it is demanded by the consumer. This means that the company must have capacity and equipment capable of meeting any demand that may be made upon it.

Everybody knows that there is extensive use of Electric service at certain hours of the day and very little use made of it during certain other hours. The plant must be big enough to handle the peak load. Naturally it will not be busy to its capacity at any other time of the day. But it would not be serving well if it could not handle the maximum demand by its customers when they ask it.

Midland Light Co.
W. H. WILLIAMS, Mgr.

HERE AND THERE
By Guy Newall

A motion picture of the history of Texas financed and produced by Texans will be part of the Texas Centennial celebration this year. Negotiations are under way for the services of a director of international fame, and the cast will be assembled from among the best known stage and screen players, chosen especially for likeness to type. The idea has been to make the story an eminently human document—a record of lives of real people, with all the heart interest, the love stories and the lighter moments, as well as the great epic in history which they have created. A State which has held allegiance under six different flags, which has been an independent republic, and which entered the union not as other states, by vote, or congress, but by treaty as between two equal and sovereign powers, deserves one of the most romantic and thrilling pictures the screen can produce.

The boll weevil, says Dr. Indoo, of the Bureau of Entomology, at Washington, is a peculiar little insect. It feigns death when handled and is extremely stubborn when being experimented with. When confined in a small observation cage its behavior is very abnormal and some of its actions are very unexplainable; for instance, it usually goes to one side of the cage and there remains, unless

caused to move. It always goes to the side of the cage nearest a cotton field which may be some distance away. Experiments have shown that the boll weevil can smell and it is probable that the cotton plant gives off an odor that attracts the insect inasmuch as they seem to go directly to the nearest cotton field which may be several miles distant. Dozens of men are wracking their brains trying to find some method of controlling the boll weevil and this sense of smell may be a guide to a solution of the problem which is costing the world millions of dollars every year.

A discovery of far greater importance to the United States than that of oil, according to Charles W. Dabney, of Houston, Texas, has been that of potash deposits in Western Texas by the Bureau of Economic Geology. The potash deposits were discovered when drilling for oil, and are believed to have come from deposits of common salt resulting from the drying up of the sea which covered a great part of Texas thousands of years ago. Great deposits of such salt are known to underlie the regions extending from central Kansas, through Oklahoma, New Mexico, and Texas to within 50 miles of the Rio Grande, consisting of the largest belt of salt in the world. The potash deposits underlie some twenty counties in Texas, with Midland County centrally located among them.

The world moves; so does the country doctor. Just where the world is going is generally admitted to be beyond forecast, but the country doctor is going to town. Lean years for the farmer have meant lean years for him, and in the fat years of the farmer he has not shared. Is it because the city is so accessible, electric lines, broad highways, the automobiles bringing it nearer to the country? It is too bad if it is so, for the need of medical work in the country is shown by the fact that the mortality of children under one year of age in the country districts more than totals the deaths of city children of the same age, and this where saner living conditions, purer air and less germ dissemination are found.

The State of Kansas is paying a bounty of ten cents a head in trying to end the plague of jack rabbits which does wide damage to crops and young trees. It is costing the State \$40,000 annually. Jack rabbits gather by the thousands in the alfalfa fields of Kansas and after they have consumed other available roots, turn their attention to the crops, to the ruin of many a farm. As the rabbits are able to escape with ease from hunters, greyhounds are being employed to run them down. Jackrabbits are no less a menace to West Texas farms.

Here are some interesting figures based on returns from the latest elections for the United States Senate: In Nevada 66 per cent of the voting population went to the polls and 42 per cent of these cast their vote for the winning candidate. This was the highest record out of 33 states, the lowest being Mississippi whose population voted only 8 per cent strong.

the winning candidate receiving 7 per cent. Texas did somewhat better with 14 per cent going to the polls and 12 per cent of these voting for the successful senator.

Is the world emerging from the war, looking to its soul? Does this explain the fact that religious works appear on the "Most called for" lists of the public libraries and a life of Christ heads the roster of best sellers in the non-fiction class? The new interest in religious writings has a deep significance in the opinion of W. H. Murray, of the Mac Millan Company, book publishers. He says, "The war upset the easy optimism current among us. It was followed by a year or two of exhaustion—of refusal to think and of license in pleasure—anything to fend off the disturbing queries that would not down. With the returning tide of life people have begun to think over and to cast about for solid grounds of hopefulness in regard to the future."

"My school, my job, my Chicago," is the slogan of a special high school edition of the weekly bulletin published by the Chicago Association of Commerce. This special number was published to bring the business men of Chicago into closer relations with the high schools. Information about the schools is given for the benefit of the business men and information about business for the benefit of the students.

J. D. McDurmon was in Stanton on business Friday.

STABILIZING PRICES FOR FARM PRODUCTS

It seems to me a mistaken idea that the actual prices of farm products should be fixed through legislation. Supply and demand should determine the price of the commodity.

It is true that some of our people believe it to be the duty of the government to actually set the price for farm, ranch and orchard products, and the idea seems to have gained considerable momentum of recent years.

It is not the setting of the price for the product, however, that is to serve the best interests of the producer, but there is a more important feature of price control that could be worked out through legislation that would serve the interests of the producer and the ultimate consumer—that of stabilizing and standardizing the grade and class differentials.

We say, for instance, a dollar is worth 100 cents, a quarter 25 cents and a dime ten cents. In other words, the dollar becomes the basis for purpose of values. The quarter is worth in value one-fourth that of the dollar and the dime one-tenth that of the dollar.

The differences are actual, not imaginary, for when the dollar becomes worth less than 100 cents, the quarter and the dime drop proportionately in value.

The same theory should be applied in determining values of farm products.

To illustrate: Middling cotton, for the week of December 3rd to 8th, was quoted at Galveston, Texas, at 33.65, with 700 points off for good ordinary, while at Houston, middling grade was quoted at 33.60, with 600 points off for good ordinary. Middling cotton was bringing 25 cents per bale more at Galveston than at Houston, while the good ordinary bale of cotton at Galveston was bringing \$5 less than the same grade was bringing at Houston.

It stands to reason that a bale of good ordinary cotton would have practically the same value in Galveston and Houston, and it has, but the cotton trade applies different "offs" as the trade itself deems best.

We know that there is an actual difference in value between the bale of middling cotton and the bale of good ordinary, but that difference could be arrived at just as the difference in value between the dollar and the quarter.

Government tests have shown what these actual differences are. We mean the actual spinable differences and the difference in values as between middling cotton and the lower and higher grades could be determined in such a way as to have the same differences applying on like grades in every cotton market in the nation.

In other words, the Federal Government, through the national congress, could, and we believe it should, stabilize these differences instead of undertaking to fix the actual price of the commodity.

No government, in our opinion, should ever seek to guarantee to its citizens actual prices for their products, but through legislation it should seek to throw about every industry standards for commercial dealing which would enable those industries to be in a position where they could determine, in conjunction with supply and demand, the actual values for the products, or commodities, in which it is dealing.

Your patronage solicited and appreciated at the Camp Filling Station, near Camp grounds, Day and night service. Bert Stringer, prop. adv 8-12t

In the recent war a negro soldier was on guard one night. A company of soldiers came toward him. "Halt! Who goes dar?" asked the negro. "The French army," was the reply. "Pass on, French army," answered the darkey.

Soon later another company approached the guard. Again he shouted "Halt! Who goes dar?" "The English army," was the response. "Pass on, English army," said the guard.

A third company came near and the negro again shouted: "Halt! Who goes dar?" "Get the h—l out of the way or we will knock your head off," was the sharp answer. "Pass on, American army," replied the frightened negro.

Use Blue Star Remedy for Eczema, Itch, Tetter or Cracked Hands, Ring Worms, Chapped Face, Poison Oak, Sunburns, Old Sores or Sores on Children. It relieves all forms of Sore Feet. For sale by City Drug Store, Midland, Texas

Barney and Miss Lucy Elam were in Midland from Seminole the first of the week as guests of C. T. Allen. Miss Elam is en route to California.



Funny how human geese will fall for a quack.

We don't expect "geese" to fall—but we know you will fall for our line of

CIGARS when you want a GOOD SMOKE We have all the Well Known Brands—the kind which have proved Real Favorites among our customers.

Hand-made throughout and thoroughly seasoned—these cigars will satisfy the most particular smoker.

Come in when you want anything in this line.

Advertisement for Neblett's Drugs, listing various services and contact information for Oliver W. Fannin, County Attorney, and J. W. Taylor Company, Midland, Texas.

Advertisement for Odessa Abstract Co., J. T. Cross, Mgr., Odessa, Texas, providing complete abstracts of title to Ector and Crane Counties.

Advertisement for Dr. W. K. Curtis, Internal Medicines, with residence and office phone numbers.

Advertisement for Llano Barber Shop, M. D. Johnson, Proprietor, offering expert workmen and sanitation specialties.

Advertisement for Dr. C. H. Tigner, Dentist, located in the 2nd floor of the Gary & Burns Building.

Advertisement for Philipp's Dairy, Pure Fresh Milk, with contact information for S. H. Saving Stamps.

Advertisement for J. P. Collins, Real Estate, specializing in ranches and live stock in Midland, Texas.

The Cost of a Car

is no measure of its value

These are the things to consider

THE cost of a car depends in large part on volume and efficiency. It is no criterion of value. Studebaker builds 150,000 fine cars yearly. All of them are Sixes. The main costs are divided by that enormous output. Thus at prices of \$975 and up we offer the utmost in quality. We offer maximum values. Don't judge these cars by prices. Under other conditions they might cost twice as much, yet offer less than these.

Some major costs

Quality cars require costly facilities. Studebaker has \$50,000,000 invested in modern plants and equipment. \$8,000,000 in drop forge plants alone. \$10,000,000 in body plants, to carry out the Studebaker standards. There are 12,500 up-to-date machines employed to build these cars. Some are enormously expensive. Few outputs justify such facilities. Then parts must be bought outside, and profits paid to others.

Studebaker engineering costs \$500,000 per year. That to us is \$3.33 per car.

Our Department of Research and Experiment employs 125 skilled men. It makes 500,000 tests per year to maintain our standards.

Our Bureau of Methods and Standards fixes the requirements for every part and detail. 12,000 inspections are necessary for each car to insure against flaws and mistakes. We employ 1,000 men to make them. Cars like the Studebakers cannot be built without such facilities, such research, such care. Yet enormous output alone makes them possible at Studebaker prices.

The best we know

Studebakers represent the best we know. And with our army of en-

gineers, with our wealth of experience, we probably know what is best.

We use 35 formulas for steels. Each is best suited to certain parts, as proved by years of tests.

On some steels we pay the makers a bonus of 15% to get them exactly right. There is no room to excel us there.

We machine the entire surface of each crank shaft, as was done on Liberty Airplane Motors. That extra cost is heavy. But thus we get

ations, including 15 coats of paint and varnish.

Open cars have real leather cushions. They cost, over imitation leather, about \$25 per car.

No closed cars could be more luxurious. That lining of Chase Mohair is made from the soft fleece of Angora goats. A velour lining would save about two-thirds that cost—up to \$100 per car.

Note how every detail denotes infinite care. That, as you know, is expensive.

Note the completeness of our larger models. The nickel-plated bumpers, extra disc wheels with cord tires, a steel trunk, a courtesy light. These are rare extras, even on the costliest cars.

Nothing is stinted

Compare part by part with any rival cars. Studebaker will show you some scores of advantages.

Then consider Studebaker history. For 72 years this name has stood for quality. When people rode in carriages, Studebaker built the best. Now those same traditions are applied to motor cars alone.

Just Go and See Studebaker is today the leader in the fine-car field. Studebaker builds more quality cars than any other concern in the world. Buyers of fine cars last year spent over \$200,000,000 for Studebaker models. The demand for Studebakers has almost trebled in three years—as people found them out. Then go see them. Compare them with any car you will. Don't spend \$1,000 or over without knowing what Studebaker offers. You owe that to yourself.

that perfect balance, that absence of vibration.

We use more Timken bearings than any other car which costs under \$5,600. They cost considerably more than ball bearings.

These facts apply to all Studebakers, of all styles and sizes. The materials used in all chasses are alike.

Beauty—Luxury—Finish

The Studebaker coach work has been famous for decades. No one can excel it.

The finish is produced by 26 oper-

Consider Studebaker records. Mark how these cars in service have multiplied demand, until people last year paid \$200,000,000 for Studebaker cars.

Consider their service records. One Studebaker car, built in 1918, has run 475,000 miles. It is still in active service. It lately made a mid-winter trip from Los Angeles to New York. That means 80 years of average service, of 6,000 miles per year. What more can you dream of in a motor car than the Studebakers offer?

Table with 2 columns: Model Name, Price. Includes LIGHT-SIX models like Touring, Roadster, Coupe, Sedan.

Table with 2 columns: Model Name, Price. Includes SPECIAL-SIX models like Touring, Roadster, Coupe, Sedan.

Table with 2 columns: Model Name, Price. Includes BIG-SIX models like Touring, Speedster, Coupe, Sedan.

(All prices f. o. b. factory. Terms to meet your convenience.)

E. V. GRAHAM & CO. & L. E. JOHNSON MIDLAND ODESSA STANTON

THIS IS A STUDEBAKER YEAR

Burton-Lingo Company
Building Material
Paint and Varnish
Let Us Figure Your Bills
 37 Years IN Midland

BALANCE THE RATION FOR LAYING HENS

Feeding for egg production is properly supplying raw material to the factory or hen in such a manner as to get the best results in the finished product. First, the factory must be maintained, that is, the hen requires a certain amount of feed or fuel to keep her body in good condition. After the factory has been cared for, the remainder of the raw material goes into the manufacture of extra flesh and eggs. Since egg production is the important problem on the average farm, this article will deal with the feeding of balanced rations for egg production, however, it should be understood that methods of feeding, or changes in rations will not as a rule, effect the composition of an egg. It is impossible to feed more fat, protein or water into an egg than it normally contains.

A dozen eggs minus the shell, weighing 1 1/2 pounds contain 11.57 ounces of water, 2.32 ounces of protein, 2.26 ounces of fat, and 0.22 ounces of ash.

If a hen is to manufacture eggs, she has to have these various elements in the right proportion. If there is not enough protein available all she can do is to wait until the necessary amount is furnished her. If the hens are not laying, the problem is to find out what is lacking and supply that element, however, it should be borne in mind that all hens are not two hundred egg hens. The hen whose capacity is only sixty eggs can never be made to lay two hundred eggs under any kind of system or balanced ration. The important thing in egg production is to secure hens or factories with the capacity for egg production, and then feed them in such a manner as to get the desired results. As a surplus of fibre taxes the digestive system and often causes trouble; and for this reason when feeding for egg production we endeavor to keep the fibre content low. On the other hand, a ration deficient in fibre content has a tendency to overload the liver and derange the di-

gestive system in the same manner. Thus it would seem that in a well balanced ration the fibre content must be considered even though it cannot be used in the manufacture of eggs.

Body flesh is an important item in egg production, as a hen in poor condition will not produce eggs. She must regain her normal flesh before she can have any surplus fed to put into egg production, which means liberal feeding. A certain amount of animal protein and mineral matter are essential in every good egg laying ration. These elements are found in milk, cottage cheese, beef scraps, green cut bone, bugs and worms.

Exercise is important since it has a tendency to keep the birds in good health, and induces them to consume a larger amount of egg producing feeds. In the winter, especially in bad weather, a deep litter in which the grain feeds can be fed is recommended, as a means of causing the birds to exercise. The feeding of both whole and ground feeds has been found advisable. As a rule fowls produce eggs more economically, or at a lower cost per dozen when at least 25 per cent of their feed is fed in the shape of ground feeds.

Grain Feeds

The principal grain feeds for poultry, are corn, wheat, kafir, oats and barley. Other feeds such as milo and other sorghums can be fed, but they will not be found as good as the feeds mentioned. Corn and wheat are possibly the two best grains and are about equal as poultry feeds, although either may be fed alone. Wheat is the better of the two because of its higher content of white-forming material. Kafir can be substituted for corn fairly well and in a large part of the State, no doubt would be the most economical. Oats and barley should be fed with caution as they contain a great amount of fiber or indigestible matter in the hulls. These hulls are not utilized in the production of eggs and are of no value other than for fertilizer. Sometimes wheat screenings (if not mouldy) can be fed to advantage, but it is not to be considered as good as wheat itself.

Feeding of grain feeds alone or of any one grain continuously, is not

good practice. This method of feeding means an unbalanced ration in that the grain feeds contain too great an amount of carbohydrates and fats, or yellow forming material. When this method is practiced fowls become over fat.

A large number of commercial mixtures of grains for feeding poultry are on the market and in most cases are well prepared. However, the value of any commercially mixed feed, depends upon the composition and quality of the grains used in mixing. Where the poultryman does not grow his own feed, it may be better for him to buy commercially mixed feeds rather than buy the various grains and mix them. If the farmer has two or more of these numerous grains, he can by buying ground feeds, make up a good balanced ration without buying ready mixed feeds.

Mouldy grains or mouldy ground feeds of any kind should never be fed as they will cause a loss in production of eggs and oftentimes result in the death of some of the fowls.

Grain Feeds

Successful poultrymen and farmers who are realizing a profit from their flocks are high in their praise of the system of mash feeding. This system is none other than supplying that element of protein in the form of mixed ground feeds, in addition to the grain feeds previously discussed. Most if not all of the ground feeds are by-products from more or less fattening feeds (the grains) and they are high in protein or white forming material. This enables a balancing of the feeds in that the grain feeds supply one part and the ground feeds another part of the egg.

The most common ground feeds are wheat, bran, wheat middlings, wheat shorts, cottonseed meal, commercial meat scraps and commercial meat meal. All of these feeds are high in protein and some combination of them should be fed along with a combination of grain feeds. This will tend to balance the ration.

Egg-Laying Rations

Ration No. 1. Grain—2 lbs. cracked corn, 1 lb. wheat, Mash—50 lbs. wheat bran, 50 lbs. wheat shorts, 50 lbs. corn meal, 50 lbs. meat scraps.

Ration No. 2. Grain—10 lbs. cracked corn, 10 lbs. wheat, 10 lbs. oats, Mash—160 lbs. corn meal, 65 lbs. meat scraps, 10 lbs. wheat bran, 10 lbs. wheat shorts.

Ration No. 3. Grain—10 lbs. kafir, 10 lbs. wheat, 10 lbs. oats, Mash—125 lbs. wheat bran, 15 lbs. wheat shorts, 75 lbs. corn meal, 120 lbs. cottonseed meal.

Ration No. 4. Grain—20 lbs. cracked corn, 10 lbs. oats, Mash—30 lbs. corn meal, 10 lbs. meat scraps.

Ration No. 5. Grain—20 lbs. cracked corn, 10 lbs. wheat, 10 lbs. oats, 10 lbs. barley, Mash—10 lbs. corn meal, 10 lbs. wheat bran, 7 1/2 lbs. meat scraps, 10 lbs. wheat shorts, 10 lbs. ground oats.

How to Feed

Laying hens should come off of the

roost with empty crops, and go to roost with full crops. The first feed in the morning should be grain scattered over the floor in a litter about six inches deep. About one-third of the total grain feed for the day should be fed at this time, and the remainder should be fed in the same manner in sufficient time for it to be cleaned up before the birds go to roost.

The mash can be fed in dry mash hoppers where the birds can have access to it at all times. Should the hens gain in flesh, this may be remedied by compelling them to take more exercise through reducing the amount of scratch grain and reducing the meat scrap in the rations. No abrupt changes in rations should be made and where possible, the same ration should be fed continuously. It does not pay to try to force moulting by abrupt changes in feeding.

Quantity of Feeds

The quantity of feeds depends upon the season of the year and will vary with the different flocks. A good estimate should be about 7 1/2 lbs. each of grain and mash daily to every 100 fowls of the smaller varieties, and about 9 1/2 lbs. for the heavier breeds.

It is absolutely essential that layers be furnished green feed of some kind. The question of how to supply this green feed must be decided by the individual. For maximum egg production the bird must have access to fresh, clean water at all times, which should neither be too hot nor too cold. One hundred hens in good laying condition should consume from 12 to 24 quarts of water daily and in extreme hot weather, even more.

When properly fed, milk makes an excellent feed for laying hens. Skimmed milk or butter milk are economical feeds and when available should be used instead of the higher priced protein feeds such as meat scraps. Skimmed milk not only contains the valuable food nutrients but it is in the form that is easily digested. Sour milk is preferable to sweet milk, but should be consumed before it sours, this may be done by having a sweet feed of one time, and then sour immediately following, which is not advisable. Furthermore, sour milk contains an acid that is said to be a benefit in controlling bowel troubles.

Grit in some form is very essential to the health of a flock and also means economy in feeding. It is always remembered that shells are just as important as any other part of the egg. A large amount of lime is used in building these shells. Unless some form of lime is supplied hens laying heavily will not secure a sufficient amount to manufacture the shells. Oyster shell is very desirable and should be kept before them at all times.

A Good Thing—Don't Miss It

Send your name and address plainly written together with 5 cents (and this slip) to Chamberlain Medicine Co., Des Moines, Iowa, and receive in return a trial package containing Chamberlain's Cough Remedy for coughs, colds, croup, bronchitis, whooping cough, and croup, Chamberlain's Stomach and Liver Remedy for indigestion, gassy pains, that crowd the heart, biliousness, and constipation; Chamberlain's Salve, needed in every family for burns, scalds, wounds, piles, and skin affections; these valued family medicines for only 5 cents. Don't miss it. Add 5c.

GREEN BUGS IN TEXAS

(By R. E. Reppert, Entomologist.) Reports indicate that about nine per cent of the small grain fields in the area around Dallas and Fort Worth and northward to Oklahoma, are infested slightly with green bugs. The infestation is not yet so great as to cause special alarm. Under normal weather conditions this winter and early spring, the damage will be negligible. But should weather conditions be favorable to the insect serious results will follow in late winter and early spring. Consequently farmers should keep a sharp lookout, and report to their county agent any alarming infestation.

The green bug is a small green soft bodied insect, found in numbers on the blades of wheat or oats. It causes the grain to appear reddish-yellow in spots. These spots indicate the areas of infestation, and since the insects multiply and spread from these areas, and under favorable conditions take wing and spread infestation in late winter and early spring to other fields, later general damage may be avoided by quick attention to these spots. They should be covered with straw and burned or spaded or plowed under. In such case, make careful examination and be sure to go beyond the area of yellow leaves, as far as the insects themselves are found.

As infestation is carried through summer on volunteer grain, especially oats, this yearly menace may be largely avoided by carefully killing all volunteer grain during summer by disking or plowing. All farmers should co-operate in this.

Fire--Fire--Fire
 If your house catches at the bottom it will burn up; if it catches at the top it will burn down. Better have it insured before it's too late. We have been writing Fire Insurance in Midland for 18 years and have never had an unsatisfactory settlement.
Basham, Shepherd & Co
 PHONE 135

Live Stock Exchange, Inc.
 "FROM BREEDER TO FEEDER"
 Des Moines, Iowa. Midland, Texas

ACCREDITED BUSINESS SCHOOL
 Real Education
 Constipation
 Constipation of the bowels is a stoppage of the sewerage system that removes waste matter from the body. It is as necessary that your bowels move regularly, once each day, to carry off this waste, as it is that the waste pipes of your home be kept open and carry off the waste from the house. If you would enjoy good health, keep your bowels regular by taking Chamberlain's Tablets when needed. adv Jan 1m

WHY HE VOTED FOR GOOD ROADS

The county was to vote on a bond issue which would cross-cut it with hard roads. At a public meeting in the county seat the arguments presented from the forum were largely directed against the issue of bonds, based on the higher taxes which would be paid and the fact that "we already have all we can pay."

The chairman was an anti-bond advocate. After a prolonged speech, to which he listened with concealed impatience, he called Farmer Jones to his feet. "You tell 'em, Brother Jones," he said. "You would be heavily taxed, and yet you wouldn't be witter a quarter of a mile of the road." Turning to a heat that he sensed, he said, "Well, tell 'em, too. I've heard 'em talk before. He's got against extra taxes for roads." "Friends," began Farmer Jones, "the years I have fought good roads at county expense. I was wrong. I'm here to tell you why. Last winter my little girl got sick. She was awful sick. I got the doctor on the telephone and he said 'I'll be right there.' It took him eight hours to get to the house. He got mired in down by the horse pond. When he got there it was too late. My little girl choked to death with diphtheria. My road tax money had cost me fifty dollars a year for a few years, and I'd have a daughter that was dead. The roads are just as bad as ever. The doctor said a quarter of a mile of road would have cost me twenty dollars. I'd have saved the money and my daughter would be alive. The roads are just as bad as ever. The doctor said a quarter of a mile of road would have cost me twenty dollars. I'd have saved the money and my daughter would be alive. The roads are just as bad as ever."

The bond issue was passed. Paul Rankin was on the road in the Blue Lake country, as was he, he was greatly distressed over the road situation down there, since tax money wells have been brought in successfully.

Severe Indigestion
 "I had very severe attacks of indigestion," writes Mr. M. H. Wade, a farmer, of R. F. D. 1, Weir, Miss. "I would suffer for months at a time. All I dared eat was a little bread and butter... consequently I suffered from weakness. I would try to eat, then the terrible suffering in my stomach! I took medicines, but did not get any better. The druggist recommended
Theford's BLACK-DRAUGHT
 and I decided to try it, for, as I say, I had tried others for two or more years without any improvement in my health. I soon found the Black-Draught was acting on my liver and easing the terrible pain.
 "In two or three weeks, I found I could go back to eating. I only weighed 123. Now I weigh 147—eat anything I want to, and by taking Black-Draught I do not suffer."
 Have you tried Theford's Black-Draught? If not, do so today.
 Over 8 million packages sold, a year. At dealers.
 Frank Ingham was in from his ranch near Pryte Monday.

\$295 F.O.B. DETROIT

 Starter and Demountable Rims \$65.00 Extra
Why You Should Order Your Ford Car Now
 123,607
 Actual retail deliveries in December, establishing a new high record for winter buying.
 Therefore, the only way you can be sure of obtaining delivery this coming spring or summer is to place your order immediately.
 If you do not wish to pay cash for your car you can arrange for a small payment down and easy terms on the balance. Or you can buy on the Ford Weekly Purchase Plan.
 See the Nearest Authorized Ford Dealer
Ford Motor Company
 Detroit, Michigan

The Best Way To Make a Man Contented With His Lot Is To

BUILD A HOME ON IT

See us for Building Materials of All Kinds
Rockwell Bros. & Co.

Building Material

MIDLAND SOCIETY

MISS LYDIE G. WATSON, Editor
Phone 88

Miss Lydie G. Watson, of Gallo-way College, Searcy, Ark.; Landon's Conservatory, Dallas, Texas, and the American Conservatory, Chicago, Ill., now has her studios open for 1923-24. Those wishing to study music, phone 88, South Side Studio at Mrs. Robt. Currie.

Holt Home Scene of Two Lovely Functions

Two of the beautiful parties of the season have been given during the past week in the handsome Holt home in West Midland, one last Friday afternoon when Mesdames Holt and Frank Cowden entertained the members of the Wednesday Club and a number of invited guests, and again this afternoon the same ladies are hostesses to another group of friends. Upon both occasions the home was en fete and on last Friday pink and white carnations of unusual beauty and fragrance gave the floral charm to the spacious reception suite, which is very handsome in furnishings and finishings. Places were formed at the tables for six handed forty-two by means of pretty cards. Informality was the key-note of the occasion and the congeniality of the guests made the afternoon truly a pleasurable one. Mrs. W. C. Cochran received a bouquet of pink and white carnations as a souvenir of the games, while also a bouquet of the same dainty blossoms were presented to Mrs. Half whose departure from Midland the following morning sent a minor note of regret and sorrow throbbing through the hearts of the ladies, who were all her friends true and sincere. The refreshment plate was especially attractive and delicious, and also further revealed the Club colors, pink and white, and consisted of perfection salad, oyster patties, hot biscuit "Lillie Pution" size, olives, marsh-mallow pudding, fruit cake, macaronis, tea and coffee.

Camp Filling Station, near camp grounds, will appreciate your patronage. Service day or night. Bert Stringer, proprietor. adv 7-12t

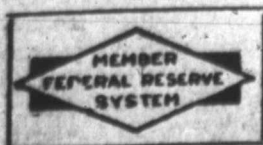
Mrs. Francis Gary and Miss Lillian Francis Gary of Big Spring, are in the city today to be guests at the second of a series of parties given by Mesdames Holt and Frank Cowden this afternoon.

Judge and Mrs. Chas. Gibbs returned Friday night from a week delightfully spent with friends in El Paso.

"When a Man Comes To Himself"

It is said that we should live by enthusiasm and not be driven to our daily task by necessity—and if we fail, make failure a stepping stone for something better. Nothing will assist you in finding the best in you more than a bank account with a certain amount of your earning added to it regularly.

We invite you to become a depositor and patron of this bank, offering you the advantages of our facilities in sound and safe banking.



First National Bank
Midland, Texas

ATHLETES WILL MEET IN ABILENE

Abilene will be the meeting place for the annual Texas Intercollegiate Athletic Association track meet to be held this spring. Members of the association and the competing athletes will be guests of Simmons College and Abilene Christian College, the latter school having been admitted to the Texas athletic organization at the last business session in the fall. The second Friday in May is the date set for the track assembly, according to announcement of A. E. Chandler, of Simmons College, president of the T. I. A. A. The annual tennis tournament in connection with the meet will be held one week previous to the track gathering.

Thirteen colleges, two of which are in Abilene, make up the membership of the T. I. A. A. and all of these will have representatives at the meet in May. It is the first time the annual event has been brought to Abilene.

Present plans as announced by President Chandler are for holding the affair at the West Texas Fair Park on account of the almost perfect condition of the track and the ideal location of the grandstand for a college function of this type. Simmons and A. C. C. are making plans to have this track meet one of the best ever staged by the State organization.

TAX REDUCTION! TAX REDUCTION!

The people want tax reduction, industry wants tax reduction and government itself needs tax reduction in order that tax payments may be more easily made.

The Public Ownership League of America is carrying on an aggressive campaign to prevent the repeal of present laws which permits cities, counties and states to issue bonds, the income from which is entirely tax exempt. In other words, the Public Ownership League of America is fighting tax-exempt bonds.

The main argument of the League is that if income from these bonds had to pay taxes, the interest rate on public borrowing would probably be increased 1 per cent. This, the League claims, would retard building of school houses, roads, drainage, sewers, waterworks and municipal electric light plants, and right here is the nigger in the woodpile. The League is not so much worried about roads, school houses or sewers that might not be built as it is over the fact that if public bonds had to pay a little more interest due to the income from same being taxed, the public would not continue at its present reckless pace in issuing these securities at the rate of a billion or more dollars a year, hence it would be much more difficult for advocates of public ownership schemes to secure millions and hundreds of millions of dollars as they now propose for the development of hydro-electric and publicity utility properties.

It is estimated that the income from \$30,000,000,000 of tax-exempt bonds and public securities escapes taxation. To a large extent salaries paid to public officials are tax-exempt. The Public Ownership League advocates continuance of the tax-exempt bond and also an increase in amount of these securities now outstanding.

This nation is now supporting a vast horde of public servants holding political jobs. The program of the Public Ownership League if it could be successfully carried out, would create an enormous additional number of jobs for taxpayers to support and add billions more bonds to the public debt, the income from which would escape taxation. Public property pays no taxes. For every dollar invested in publicly-owned enterprises, which kill private industry, by just that much are tax rolls reduced and additional taxes loaded on to remaining private property.

What has the United States to gain by such a program? It is contrary to every idea in our free and democratic form of government. It builds up a system of officialism and paternalism such as has wrecked Europe. Then why in the name of common sense break down the strongest government in the world with this socialistic program?

Dick Dublin, who has been in California for some time, arrived in Midland the first of the week and is a guest of his brother, Jno. Dublin.

Taut Estes, of Monahans, was a business visitor in Midland this week.

Mrs. Mae Coates and daughter, Miss Dink, of Odessa, were visitors in the city yesterday.

J. A. Wommack was in Midland from Lamesa this week on business.

Roy Holloway, of Andrews, was in Midland the first of the week, visiting.

C. M. Haughton, of Barstow, was here this week. Mr. Haughton is an old-timer of the Midland Country.

YOUR LAST OPPORTUNITY To Buy Goods at Cheaper Than Factory Cost.

Our January Clearance Sale will come to an end SATURDAY, January 26th at 9 p. m. Just two more days to take advantage of this wonderful opportunity.

Our sale has been most satisfactory and we appreciate your liberal response to our efforts.

With the going of Winter Merchandise we are offering a nice assortment of New Merchandise for Spring.

*New Suits
New Wraps and Coats
New Dresses and Millinery*

We are always pleased to show you

Everybody's Store

The Store of Individuality
T. S. Patterson & Co. Midland, Texas

SOME CIVIL SERVICE FACTS

The law establishing the United States Civil Service Commission was enacted January 16, 1883.

In 1883, approximately 120,000 persons were employed in the executive civil service of the United States. The number of such employees on December 31, 1923, was 548,506. The greatest number employed at one time was 917,760, on November 11, 1918, the date of the armistice.

In 1883, 13,924 positions were classified under the civil service law, and, therefore, subject to competitive examination. The number of such positions on December 31, 1923, was approximately 400,000.

In the 41 years of its life, the Commission has given competitive examinations to 4,713,305 applicants, 1,412,007 of whom have been appointed.

The Commission is represented in approximately 4,000 cities and villages of the United States by local boards of examiners having a total membership of more than 10,000.

Local board members are attached to other branches of the service and give a part of their time to the work of the Civil Service Commission, for which they receive no additional compensation.

The Commission gives examinations for more than a thousand different kinds of occupations, ranging from ordinary unskilled laborers to the highest grades of technical, scientific and administrative position.

The members of the present Civil Service Commission are William C. Deming, president, George R. Wales and Helen H. Gardener.

Mrs. Gardener is the only woman who ever held the office of United States Civil Service Commissioner.

Theodore Roosevelt was a member of the Civil Service Commission from May 13, 1889, to May 5, 1895.

The fundamental principle of the civil service law is to maintain in the parts of the service covered by its provisions a merit system whereby selection for appointment shall be made upon the basis of demonstrated relative fitness, without regard to political, religious, or other similar considerations.

Oliver W., Jr., little son of Mr. and Mrs. Oliver W. Fannin, was bitten on the wrist Wednesday afternoon by a dog. The wound is not serious, but Mr. Fannin killed the dog and sent the head to Austin. We trust that favorable reports will come back.

Estel Hendersoh was in Midland the latter part of this week from Odessa.

Editor C. H. Combs, of the Odessa Times, was a business visitor in the city Wednesday.

J. B. Estes was in Midland from Monahans the first of the week.

B. Y. P. U.

- Song service.
- Business.
- Secretary's report.
- Introduction—Annie Wall.
- Home and Foreign Fields—Minta Ayeock.
- In Lands Across the Seas—Joe Caldwell.
- Africa, Italy and Mexico—Dollie Wilson.
- Male Quartet—Ben Wall, Curtis Nance, Clinton Myrick and L. L. Thomas.
- Brazil and New Fields in Europe—Lucile Lee.
- The Home Field and Mountain Schools—Miss Ballard.
- Church Building and the Foreigners—Frank Adams.
- Violin Solo—Mr. Watson.
- Cuba and Canal Zone—Gladys Draper.

OUR COUNTRY'S GREATEST MENACE

Of foreign foes our country has no fears. Our greatest menace is multiplication and needless extension of governmental functions and regulations by State and nation.

Bureaucracy is the canker-worm at the root of our government, federal and local. If it is not blocked in its slow unseen attacks, something is going to happen. The present administration is tackling the evil in calling for immediate reduction in expenditures. The budget system, inaugurated under a former administration, is hopeful against further encroachments; but the worm is heavily entrenched and it grows on what it eats (taxes) and spreads its power to new places every season.

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CHURCH NOTICES

CATHOLIC CHURCH

Mass will be on every 1st and 3rd Sunday of the month. Beginning of mass at 10 a. m.

CHRISTIAN CHURCH

9:30 a. m., Children's song service.
9:45 a. m., Bible school.
10:40 a. m., Communion service.
3:30 p. m., Intermediate Endeavor.
6:15 p. m., Senior Endeavor.
A cordial invitation to all.

BAPTIST CHURCH

All regular services will be held at the Baptist church next Sunday. The subject for the morning service will be "Digging Again the Wells of Our Fathers." The evening service will be a special service for young people. Sermon subject, "Through College on Fifteen Cents."

W. S. GARNETT, Pastor.

METHODIST CHURCH

Preaching service, 11 a. m. and 7:15 p. m.
Sunday School, 9:45 a. m.
League, 6:15 p. m.
Prayer meeting, 7:15 p. m. Wednesday with choir practice following.
L. U. SPELLMAN.

LAST NOTICE TO TAX PAYERS

You only have a few more days left to get your tax receipts for 1923, before the penalty will be assessed against you. Don't forget your poll tax receipts, January 31st is positively the last day to pay them.

Automobile owners, if you have your 1924 seals put them on your cars in a conspicuous place. It is a violation of the law to run them without a new seal. If you haven't a seal you must get one and put it on by February 1st, or leave your car in the garage. Do not appear on the streets without it, you will be fined \$10.00 per day.

A. C. FRANCIS, Sheriff and Tax Collector.

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