

THE ELKIN TRIBUNE

Published Every Thursday by
ELK PRINTING COMPANY, Inc.
Elkin, N. C.

Thursday, February 2, 1939

Entered at the post office at Elkin, N. C., as
second-class matter.

C. S. FOSTER.....President
H. F. LAFFOON.....Secretary-Treasurer

SUBSCRIPTION RATES, PER YEAR
In the State, \$1.50 Out of the State, \$2.00



But at that, "diversion" is about the
softest word you could call it

To legislators looking for something to
tax we respectfully refer them to the—
slide trombone.

Can you remember back there when in-
stead of referring to it as b.o. they simply
told you that you were smelly.

Legislative Headaches

Members elected to the General As-
sembly for the honor of the thing find, so
far as the present session is concerned, that
they have also drawn a headache that is
more enduring than the proverbial "morning
after" ailment. Particularly is this so for
those who have been assigned to the impor-
tant Finance and Appropriations commit-
tees.

For to these groups is given the re-
sponsibility of making a stab at budget bal-
ancing. There may be some good reason for
causing them to work separately, but inas-
much as there is the important matter of
cutting the garment of one to fit the form
of the other, it would seem advisable to
make it a joint effort as well as joint re-
sponsibility.

Faced with daily new demands for tax
reductions, the Finance Committee is com-
pelled to slash the budget commission esti-
mates to the point where it is obviously im-
possible to balance income and outgo. There
is the proposed return of intangible tax re-
ceipts to the local governments; the rail-
roads are presenting convincing evidence
that they should have a 15 cent reduction in
the franchise levy, and there are other re-
ductions looked upon favorably by the Gen-
eral Assembly, which will work a reduction
of a million and a half dollars in the bud-
getary estimate.

On the other hand the Appropriations
committee isn't making any corresponding
slash in estimated expenditures, and for the
very simple reason that it is being pressed
for more and more funds from almost every
State department and agency.

In other words budget estimates of re-
venue for the coming biennium are coming
down and budget estimates of expenditures
are going up. This means a bigger and big-
ger gap between income and outgo.

No wonder Governor Hoey is concerned
about the diversion of highway funds. He
probably regrets breaking faith with the
motorists as much as the next one, but to
leave his office with finances out of kilter
is something no Governor wants to do. It
is not that he loves Caesar less but Rome
more.

And it is no wonder that Paul Leonard is
emboldened to ask the legislature to stop,
look and listen: To think of North Carolina
as a lean State, and to cut the garment to
fit. But the people are demanding more and
more from their governments, State and
National, and these things cost money.

It's an honor to be elected to the General
Assembly, but things do get in one's hair in
Raleigh.

A Dark Picture

The tangled skein of world politics would
not be so tragic if human misery were not
so involved. If it could be made only a mat-
ter of diplomatic scheming and planning, a
sort of game that somehow could be played
according to rules, even if sensible men
could not sense the advantage of sitting
down to the council table in a give-and-take
frame of mind, then maybe international ad-
justments could be made in a way that na-
tions would find it more profitable to buy
than fight their way to a coveted place in
the sun.

But instead of that we have a picture of
pain and misery and desolation in Spain and
in China, all brought about by the inhuman-
ity of man's greed for power—the greed of
only a couple of them, to be specific.

General Franco's march into Barcelona
last week spells ultimate victory for the
rebel army which is more Italo-German than
Spanish. Instead of the stabilization of
Spain it means her dismemberment. Musso-
lini and Hitler have not been fighting
Franco's battle for nothing. He already
knows their price, knows that they mean to
collect—and in the collecting France will be
the red-headed stepchild that obviously will
be left out in the cold, if actually she is not
made to ante the pot. For Britain will
come in for something out of the spoils.
Spain, war-torn and despoiled, will be a li-
ability until that nation is rehabilitated. Italy
and Germany have not the money and the
means; Britain has, and Britain will be the
banker—for a toll.

This will eventuate, that is, provided the

feeling between France and Italy can be
bridged. If it can't there is the barest pos-
sibility that Britain will keep her word to
France and together call the hand of the
two braggarts. Surely both of them must
remember with a pain, how much easier it
would have been to set themselves in the
path of Mussolini in Ethiopia. Then there
would have been no Munich; Franco would
not be marching into Barcelona, and Japan
would not be riding high, wide and hand-
some in China. But it is too late now. The
inevitable task will be the harder because of
the mistaken idea that Mussolini and Hitler
could be appeased.

And what is more Rome and Berlin, en-
trenched in Spain, become a threat to the
Americas. There is the shadow of two in-
satiatable hyenas, shading their eyes toward
the Western hemisphere, and soon we will
be paying the price of our failure to sell
munitions to as patriotic a people as ever
strove for their liberty—the Spanish loyal-
ists.

It is well that we are thinking in terms
of preparedness—for we will need to be pre-
pared.

All Momixed Up

J. Paul Leonard has at last succeeded in
getting his sales tax issue started through
the courts. In a test case he is fighting to
recover \$3.13 paid by him under protest last
year on the ground that the levy is dis-
criminatory and unconstitutional.

In a hearing before a Superior Court
judge in Winston last week, the State's de-
murrer was upheld, and Leonard appealed to
the higher courts declaring that he would
fight it out to a finish.

The result of the Winston hearing was
not surprising, even to Mr. Leonard, but
some of the arguments of the State's attor-
neys are a bit confusing. In answer to
Leonard's attorneys' contention that one in-
stance of discrimination may be found in
the collection of sales tax on gasoline, As-
sistant-General Gregory explained that no
additional sales tax was imposed on gaso-
line, yet Governor Hoey has persistently
been pointing out that the State is entitled
to divert the equal of three per cent. sales
tax from the highway fund for other pur-
poses. There is no sales tax on gasoline, ac-
cording to these theories, but the State re-
serves to lift it just the same.

And there is Gregory's defense of the
constitutionality of the sales tax on the
ground that it is not a tax on the consumer,
but a tax on the merchant. And all the time
we had been thinking that it was a tax on the
man who buys, and for the privilege of buy-
ing. It is written into the law that it must
not be made a part of the purchase price,
but plainly separated so the customer will
know what he is paying. And isn't it funny
that if this is a tax on the merchant, that
the State requires the merchant to be his
own tax collector?

Nothing was said at the Winston-Salem
hearing about an unconstitutionally com-
posed legislature whose representation had
not been reapportioned according to the con-
stitution. If Leonard should win on that
point, then every law passed by the last and
the present legislature would be void—and
wouldn't that be a mess?

Looks like they've got this business
mighty momixed up, taking everything into
consideration.

Two Results

In significant contrast is the attitude of
two Congressional committees as they make
their report on the activities assigned to
them. One is willing to quit and call it a
day, resting on its record of achievement;
the other begs for \$150,000 to continue its
work which better could be called deviltment.

For the Senate Civil Liberties Commit-
tee, headed by Senator LaFollette, Progres-
sive-Republican, has done a good job; its in-
vestigations have been conducted intelli-
gently, aggressively and constructively, and
from its report the Senate may find a basis
for helpful legislation.

The House committee on un-American-
ism, headed by Martin Dies, Democrat, has
floundered from Dan to Beersheba and
back, with no better purpose than publicity
for its chairman and the smearing of those
he seeks to undermine. It is this committee
that revealed Shirley Temple as a tool of
Communist Russia; the committee that
heard any voice that would raise itself
against the same objects of Dies hatreds or
cast a shadow of doubt upon the administra-
tion. It is this committee that wants an-
other summer with \$150,000 to spend.

And Congressman Dies stands a good
chance of getting the funds to carry-on. His
fellows, no matter though they may dis-
count the honesty of his efforts and deplore
his tactics, will not want to be put in the
light of opposing any effort to uncover un-
Americanism. Dies has had the political
shrewdness to build a fire under their feet,
by going to the people with a plausible tale
of what he hopes to accomplish. The voters
have not taken the trouble to scratch
through the veneer, and willingly support
the Dies cause. And so there is the proba-
bility that the Texan will have another plea-
sant summer, with plenty of money to
spend.

There is much that is un-American in
this nation today; much that is amenable to
the law as it already is writ. Why not let
the law attend to its work at least until it
catches up, or until an investigating group
is willing to divorce itself from selfish po-
litical purpose and really and truly—investi-
gate?

**TODAY
and
TOMORROW**
—by—
**FRANK PARKER
STOCKBRIDGE**

FIGURES science
When I was a schoolboy we used to sing-song a bit of doggerel which expressed the average pupil's feeling about arithmetic: Multiplication is vexation.

Division is as bad.

The Rule of Three perplexes me.

And Fractions drive me mad.

One has to have a natural talent for figures to be able to grasp their meaning and to understand their applications to the hundreds of fields of knowledge in which mathematical calculations are of first importance.

All science in every field of knowledge is based upon mathematics, "the mother of science." From the astronomer who measures space in units so large that it takes a row of hundreds of figures to express them, to the physical chemist who measures a film of oil on the surface of the water in terms of a millionth of a millionth of an inch, everyone who seeks to learn the unrevealed secrets of the universe must be a master of figures.

BUSINESS bookkeeping

The most important thing in American life is Business, and the most important thing in business is figures. The bigger the business the more essential are accurate figures.

Business concerns not only have to keep accounts for their own information, but the requirements of the Government for accurate reports for all sorts of purposes are constantly increasing.

The income tax laws have made America, as a witty commentator remarked, a nation of bookkeepers. Now every corporation and operator of any sort of business enterprise has to keep and report to Uncle Sam accurate records of payrolls and the taxes paid on them under the Social Security Act.

One of the largest industries in America is the manufacture of bookkeeping and accounting machines to put down on paper the countless millions of mathematical calculations required every day in the ordinary course of business.

OPPORTUNITY demand

For the boy or girl to whom arithmetic came easy in school, who has a real liking for figures, I know of no greater opportunity, or one which is growing larger all the time, than that offered in the field of business accounting.

There is more demand for people to fill well-paid jobs in the accounting department of business than there are people qualified to fill them.

At the bottom, where everybody must begin, are the operators of bookkeeping machines, who get higher pay than the general run of stenographers. At the top are the Certified Public Accountants.

It takes years of hard work, and real love of it, to reach the top in accountancy, but that is true of every occupation. One of my friends, who started life as bookkeeper in an Iowa country store, worked twenty years before he reached the top. Now he earns forty or fifty thousand a year as a partner in a firm of certified public accountants.

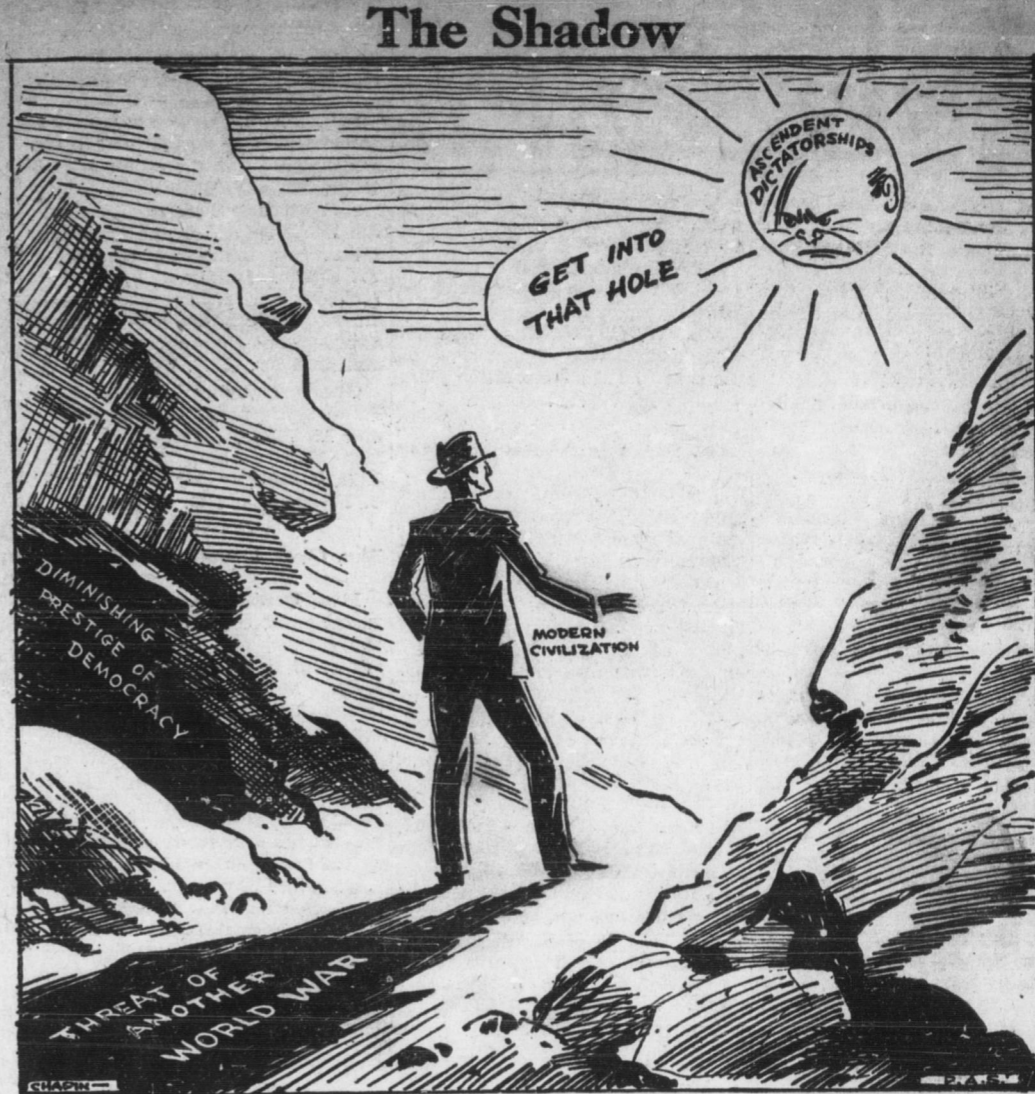
PROFESSION G-men

Possibly the best-paid and the least crowded profession in the world is that of Certified Public Accountant. As the name implies, those who hold that title are the ones who have gained such proficiency that they are capable of examining and reporting on the finances of any business or corporation, however large, and their services are available to whomever is willing to pay for them.

A report by a Certified Public Accountant is required by investors, Government bureaus, and in many other cases before authority is granted to offer securities for sale, or banks will extend material credit. No one can practice as a C. P. A. without a state certificate of experience, competence, character and responsibility. More than once in recent years Certified Public Accountants have disclosed irregularities in the accounts and practices of business institutions which even the company's directors had not suspected. They are in a real sense public servants, a sort of "G-men" in the world of figures.

EDUCATION work

It does not take a college or university education to qualify anyone as a Certified Public Accountant. Most of those engaged in this



honorable and lucrative profes-
sion began working at accounting
when they were quite young, and
mastered their art by steady,
hard work, sometimes supplē-
mented by special evening school
classes or correspondence courses.

First-rate men often serve for
years as junior accountants be-
fore they are able to pass the
very difficult state examinations
required for the C. P. A. certifi-
cate.

I am told that in some states,
notably Ohio and Pennsylvania
and perhaps in others, there is a
movement on foot to require ev-
ery applicant for a public ac-
countant's certificate to have a
full-time university degree.

I can't quite see the point of
that. The young man who has a
natural genius for figures, cannot
gain from any college course as
much as he can by spending the
same time in actual work with
figures in business affairs.

I think, too, such a require-
ment would be a handicap to
many able accountants who have
neither the time nor money in
their early earning years to take
a full college course.

I believe in the value of all the
education one can get, but I be-
lieve even more strongly in the
ancient American principle of
placing no artificial barriers be-
tween youth and its opportuni-
ties. Any law which limits the
right of the able and talented to
do what they can do best seems
un-American to me.

**HONOR ROLL, MOUNTAIN
PARK, FOR 4th MONTH**

The following is the list of hon-
or students for the fourth month
of Mountain Park high school:

First grade: Josephine Casey,
Elsie Baugess, Julia Golden, Wil-
ma Simmons, Richard Harris,
Junior Baugess, John Nixon,
Chester Cheeks, Helen Childress,
Mildred Cooper, Bernice Glaspie,
Faye Isaacs, Bettie Jean Luffman,
Doris Parsons, Thelma Thompson.

Second grade: Tommie Golden,
D. C. Cockerham, Bobbie Hanes,
J. B. Mays, Charles Pardue, Gray
Walters, Buford Wood, Donald
Lashmit, Josephine Gentry, Ella
Mae Isaacs, Winnie Luffman,
Raydell Wolfe, Doris Pruitt, Cal-
lie Wilmoth.

Third grade: Elizabeth Cocker-
ham, Ralph Williams, Billy Wood,
Alva Smith, Stuart Simmons,
Martha Whitehead, Mary Shores,
Pauline Callaway, Frances Nixon,
Dean Ross, Aurelia Nixon, Dor-
othy Callaway, Guy Hemric, Rob-
ert Baugess, Doswell Gentry,
Mary Callaway, Bobby Welborn.

Fourth grade: Fred Harris,
Bettie Swift, Irene Gentry, Pennie
Hanes, Wallace Cockerham, How-
ard Thompson, Nita Lunday,
Dorothy Thompson, Dorothy
Harris, Harold Snow, Lois Wolfe,
Pearl Hodge.

Fifth grade: Dorothy Pardue,
Mary Wood, Tommie Wood, Ho-
mer Wallace, Faye Callaway, Sa-
die Franklin, Josephine Southard,
Peggy Wolfe, Mary Ruth Calla-
way, Leola Ross, Clifton Nixon,
Dorothy Wilmoth, Martha Wal-
ters, Helen Snow.

Sixth grade: Ruth Callaway,
Nell Burch, Doris Baugess, Fran-
ces Caudle, Ted Simmons, Anna
Fae Williams, Claudius Harris,
Bertha Baugess, Vivian Hemric,
Fred Sidden, Avie Mays, Pauline
Stanley, Bertie Wilmoth.

Seventh grade: George Saylor,
Joe Hill Isaacs, Harold Smith,
Reba Jane Royall, Bert Cocker-

ham, Arlene Williams, Ola Pruitt,
Hazel Snow, Ray Lashmit.
Eighth grade: Ray Norman,
Steve Dobbins, Clyde Walters,
Joy Darnell, Irene Norman, Ralph
Thompson, Audrey Renegar, Wal-
ter Wilson, Frances Snow, Wida
Holder, Buster Smith.

Ninth grade: Austin Caudle,
Judith Norman, Betty Linville,
Dorothy Cockerham, Loretta
Steele.

Tenth grade: Annie Laurie
Johnson, Gertrude Guyer, Ruth
Nixon, Lois Southard.

Eleventh grade: Hazel Mounce,
Ruth Thompson, Magdalene
Southard, Kate Wall, Gracie Sid-
den, Ethel Saylor, Sylvia Nor-
man, Stella Mounce, Elizabeth
Hamby, Judy Ellis, Mabel Eld-
ridge, Fairy Dobbins, Nancy Cal-
laway, Versie Collins, Dollie Cau-
dill, Jack Robinson, Alma Lee
Woodie.

Commercial: Phillip Burch,
Ruth Norman, Cecil Richardson,
Ruby Stonestreet, Lillian Swift,
Hazel Wood.

Lakes make up 1-12th of the
entire area of Sweden.

Get Up Nights?

It's Nature's Danger Signal
This 4-day test must help elim-
inate excess acids and other waste
due to functional kidney disor-
ders or your 25c back. Must
thereby soothe the irritation that
may cause getting up nights, fre-
quent or scanty flow, burning, or
backache or your 25c back. Say
Buckets (25c) to any druggist. Lo-
cally at Turner Drug Company.

WANTS

Wanted—to buy hams. We pay
cash. Brendle Produce Co.,
Elkin, N. C. tfc

For greater savings don't miss
Graham & Click's Annual 9c
Sale, starting Saturday. Gen-
uine 69c value full fashioned
silk hose, special only 39c pair! ttc

**PERMANENT WAVES, \$1.00 and
up.** Shampoo, finger wave and
rinse 40c. Modern Beauty
Shop. Madge Pruitt. tfc

Here's value! 5c crystal and rose
glass bowls special at 3 for 9c
at Graham & Click's Annual 9c
Sale, starting Saturday. ttc

For Sale—Cloth—Satin, Linen and
Crepe. Burrus Gray, Jonesville,
N. C. 2-9p

Paper window shades, tough and
durable, in green and ecru, for
only 9c each during Graham &
Click's Annual 9c Sale, which
starts Saturday. ttc

We buy scrap iron and metals.
Double Eagle Service Co., Elk-
in, N. C. ttc

Wanted to rent: Furnished apart-
ment. Call Tribune office. ttc

For Sale: Two pens of 10 hens
and 1 rooster thoroughbred
Buff Minorca chickens. Excel-
lent layers. \$15.00 pen. Mrs.
J. S. Deibaugh, State Road, N.
C. 1tp

Assortment 15c aluminum ware at
only 9c per piece during Gra-
ham & Click's Annual 9c Sale,
starting Saturday. ttc

For greater savings don't miss
Graham & Click's Annual 9c
Sale, starting Saturday. Gen-
uine 69c value full fashioned
silk hose, special only 39c pair! ttc

For Sale, at bargain, nine-year-
old mare, good condition and
good worker. See Jack Gilliam
at Chas. R. Darnell farm. ttc

Found: 1939 N. C. license plate
No. 475-689. Owner may have
by proving ownership and pay-
ing for this ad. Dixie Graham,
Chief of Police, Elkin, N. C. ttc

Notice—For convenience of Crip-
ples and those unable to get
upstairs to our Adjusting Room
we have provided an Adjusting
Room downstairs. Hours daily
9-12 A. M., 2-5 and 7-8 P. M.
Dr. and Mrs. Crutchfield, Com-
pact Office, Jonesville, N. C.,
Telephone 260-J. ttc

Practically our entire stock will
be reduced during our Annual
9c Sale, which gets under way
Saturday. Don't miss this big
event if you would save plenty.
Graham & Click Co., Elkin, N. C. ttc

Wanted: A white housekeeper
with reference. D. C. William-
son. 1417 North Hamilton St.,
High Point, N. C. 1tp

For Sale—Young mule ready to
work, 2 years old last October
22. Will sell or trade for cat-
tle; also 2 young Jersey cows,
giving milk, 2 and 5 years old.
J. A. J. Royall, Thurmond, N. C. ttc

Notice—For convenience of Crip-
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upstairs to our Adjusting Room
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Room downstairs. Hours daily
9-12 A. M., 2-5 and 7-8 P. M.
Dr. and Mrs. Crutchfield, Chir-
opRACTic Office, Jonesville, N. C.,
Telephone 260-J. ttc

Wanted to repair — radios. Our
expert thoroughly knows his
business. Prices right. Harris
Electric Co., Elkin, N. C. ttc

Attractive 15c glass bowls only 9c
at Graham & Click's Annual 9c
Sale, which begins Saturday.
Practically everything reduced! ttc

Do you want plenty of eggs from
strong, fast growing young
chicks? If so feed Panamin. We
have it. Abernethy's, A Good
Drug Store, Elkin, N. C. ttc

Assortment of 15c and 20c enamel
ware at only 9c during Gra-
ham & Click's Annual 9c Sale, start-
ing Saturday. ttc

Notice—Wanted 500,000 ft. 3/4
lumber, 10,000 ft. 3/4 Sycamore
Lumber. Also Oak, Maple and
Sycamore logs 12 ft. and 10 ft.
lengths. Federal Furniture Co.,
Elkin, N. C. ttc

FREE! If excess acid causes you
pains of Stomach Ulcers, Indi-
gestion, Heartburn, Belching,
Bloating, Nausea, Gas Pains,
get free Sample, Udga, at Turn-
er Drug Company. 1-26p

REAL ESTATE
Real Estate for Sale: Beautiful
building lots 2 miles south of
Arlington on N. C. highway 26,
U. S. highway 21. Would sell
in small tracts 1 - 5 acres. See
me for your real estate needs.
Also building. D. C. Martin.
Office across hall from E. C.
James, Atty.