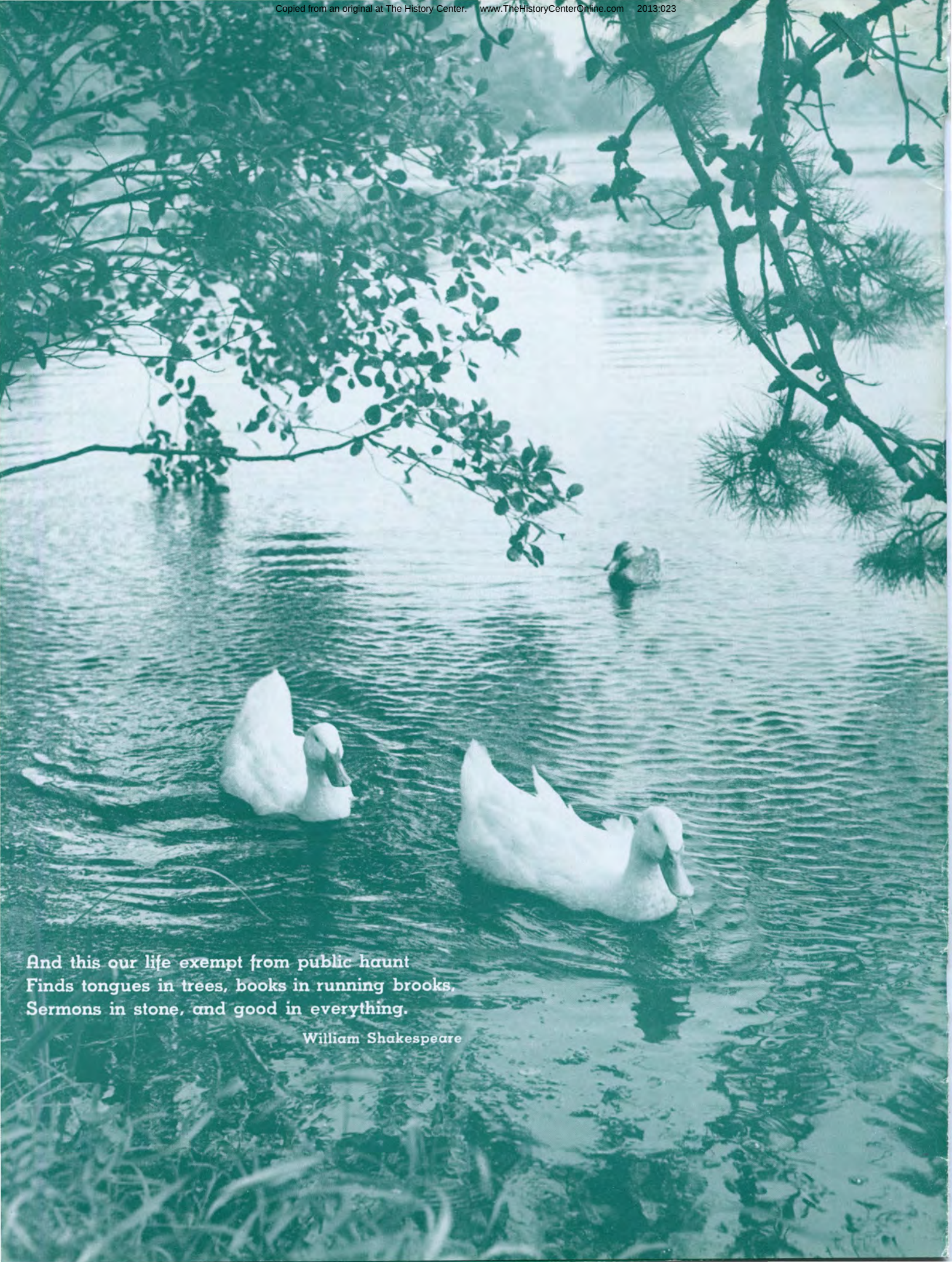
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THE Lufkin LINE

MARCH-APRIL • 1955



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And this our life exempt from public haunt
Finds tongues in trees, books in running brooks,
Sermons in stone, and good in everything.

William Shakespeare

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Published to promote Friendship and Good Will with its customers and friends and to advance the interest of its products by the Lufkin Foundry & Machine Company, Lufkin, Texas.
Virginia R. Allen, Editor

THE Lufkin LINE

MARCH-APRIL, 1955
Volume XXX • Number 2

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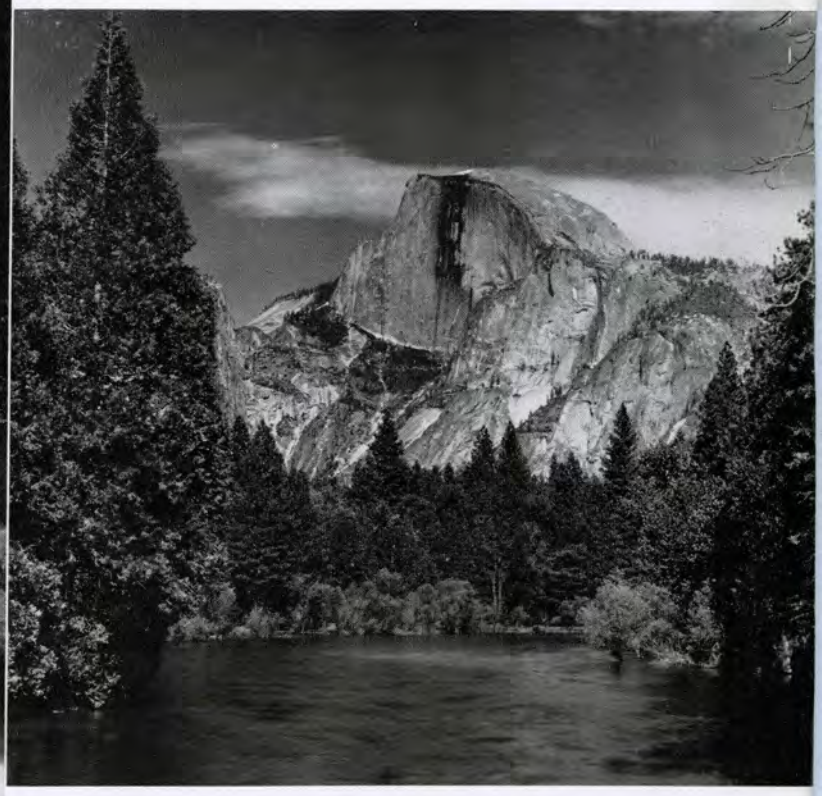
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727 Oil & Gas Bldg.
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Phone 2-1967
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EXECUTIVE OFFICES AND FACTORY
Lufkin, Texas, Phone 3-4421
L. A. Little, Vice President & General Sales Manager
Cooper Richards, Ass't Sales Mgr.

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THE Merced River makes its final plunge into Yosemite Valley via the lovely 317-foot Vernal Falls



BEST known of Yosemite's landmarks is Half Dome, a 2000-foot high sheer cliff with 13 acres on its top

YOSEMITE . . . in GR

By Dolores B. Jeffords

WALLED in by giant monoliths thousands of feet high, and towering cliffs over which waterfalls pour in dazzling streams, Yosemite Valley is a supreme masterpiece of the Ice Age. Carved in exquisite perfection by long-vanished glaciers, it presents a concentration of attractions any one of which, alone, might well be the central feature of a national park or monument. Grouped together in this single small valley, seven miles long and one mile wide, nestled in California's Sierra Nevada, they constitute a scene of the utmost beauty and grandeur.

El Capitan, largest of the monoliths, more than twice the size of Gibraltar, soars majestically 3600 feet above the valley. Half Dome, nearly 5000 feet high, has the appearance of having been split in two at the top, one half disappearing, the remaining half forming a sheer 2200 foot precipice. Glacier Point sweeps up to Overhanging Rock, which projects from the cliff at a height of 3000 feet. Looking at these, and at Sentinel Dome, Cathedral Spires, Cloud's Rest, and all the other mighty guardians of the valley, an early explorer of Yosemite described it as "sublimity in granite," a concise but apt description.

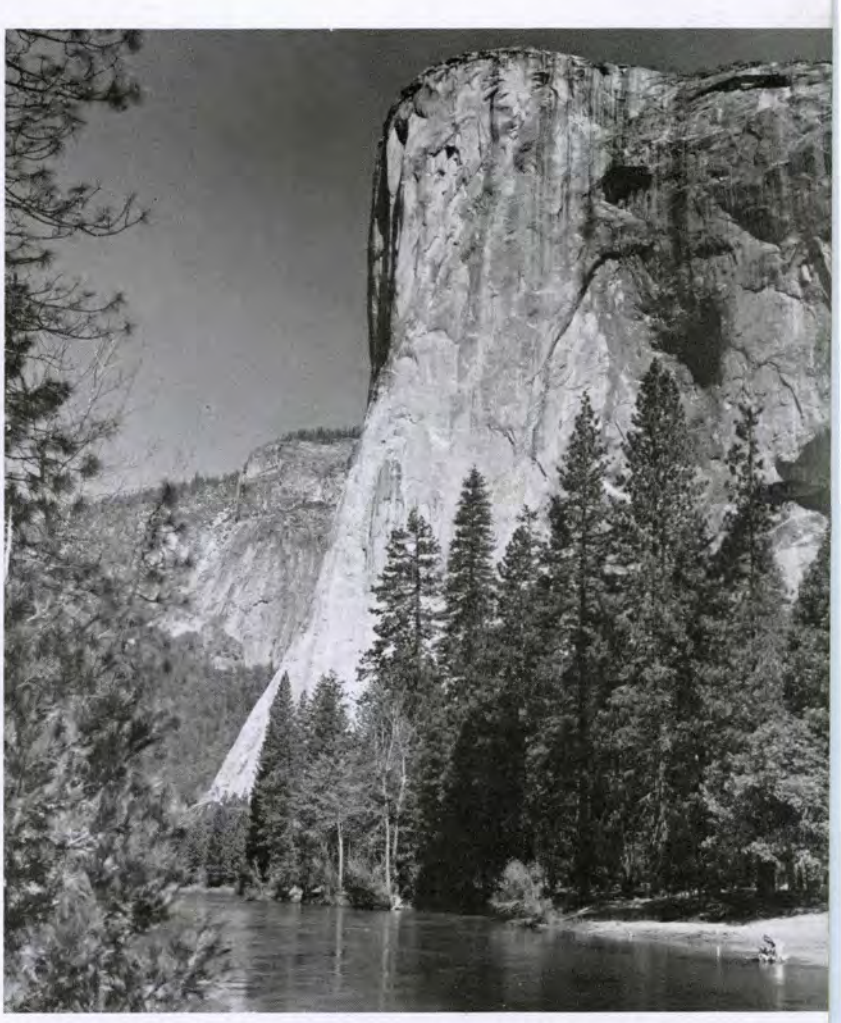
No less impressive are the cataracts, formed as the Merced River and smaller streams plunge down the cliffs. The total drop of Yosemite Falls, 2,425 feet, makes it the highest waterfall in the world. Not so high, but each endowed with outstanding beauty of its own, are Nevada, Vernal, Bridal Veil and Ribbon Falls, while Illilouette, Cascade, and lesser falls, enhance the beauty of more secluded spots. The falls are at their maximum volume in May and June, when the streams are fed by melting Sierra snows.

The Merced, foaming and swirling over the

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BEAUTIFUL and picturesque is Mirror Lake, upon whose banks an Easter sunrise service is held yearly



ALONG the base of El Capitan, the 3000-foot guardian of the entrance to Yosemite, flows Merced River

YOSEMITE Falls is the world's highest free leaping waterfall, dropping 2425 feet in three leaps



...sublimity ANITE

rocks of the Happy Isles after its last leap in Vernal Falls, flows quietly thereafter through the valley. Contrasting with the chatter and bubbling mirth of the Happy Isles is little Mirror Lake, on Tenaya Creek, its tranquil surface reflecting great Mount Watkins in every detail. Mirror Lake is the scene of an Easter sunrise service which, because of the late rising of the sun over the lofty cliffs, is the latest such service of record.

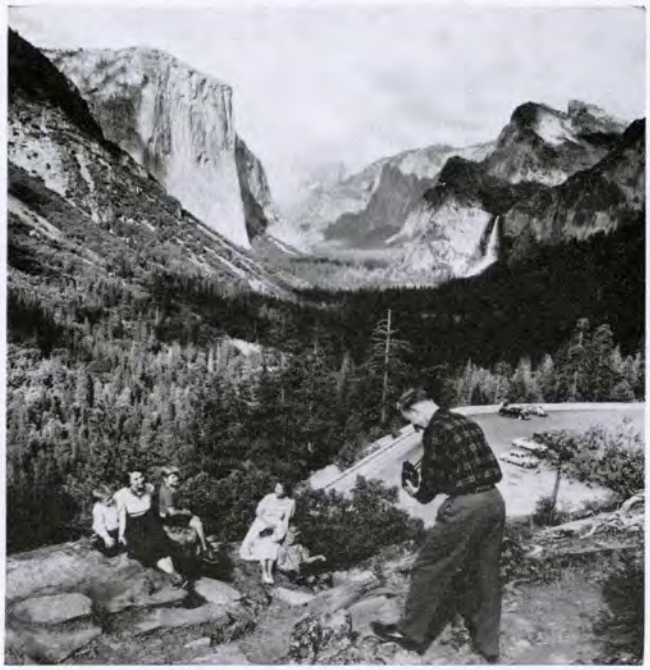
An added spectacle, in this sanctuary of natural beauty, is the Fire Fall from Glacier Point—nightly through the summer—when the embers of a campfire are dropped from the overhanging brink, to fall 2000 feet into a ravine, in a cascade of fire and sparks.

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MOST famous of the big trees near Yosemite is the Wawona tree through which a car may be driven



MIGHTY El Capitan, pictured in left background, is said to be the largest exposed granite monolith

Another popular feature of Glacier Point are the friendly little chipmunks which gather near the hotel, to be fed by the guests. Some of them are so tame they eat from people's hands, and children delight in holding the tiny creatures—a practice, however, not encouraged by the Park Service.

The views of Yosemite Valley and the High Sierra from this lofty eminence are superb, as they are, indeed, from the many other surrounding heights. One of the most magnificent lookouts is Half Dome, which can be ascended by foot trail or cable stairway.

In Yosemite National Park, outside the Valley itself, are many additional attractions—Tioga Pass, the subalpine gardens of Tuolumne Meadows, the Hetch Hetchy Reservoir, and innumerable other scienic spots. Especially fascinating is the Mariposa Grove of over 200 giant redwoods, in which are the Grizzly Giant and the original "drive-through" tree, the Wawona. Open-top buses cover the main points of interest, but there are many spectacular trails for those who enjoy hiking and pack trips. In and around the valley are hotels, cottages, campsites, and all vacation facilities, in settings of transcendent loveliness.

Protected from the winds by its high cliffs, Yosemite Valley has a relatively mild winter climate, although there is a marked difference between the northern and southern sides of the valley. One highway is kept clear, and several of the guest houses remain open all year. Winter sports prevail, with near by Badger Pass Ski Center providing all facilities for expert and novice skiers.

The Indians called the valley Ah-wah-nee, "Deep Grassy Valley," until they changed it name to Yo Semite, "The Great Grizzly," in honor of a young brave who earned that name by killing bare-handed a ferocious bear which attacked him. Every feature of the valley has its Indian name, and its Indian legent of heroism or tragedy, one of the most fantastic of which concerns Bridal Veil Falls. According to this legend, a group of young people were walking near the top of the falls, in which an evil spirit had hidden. When a laughing maiden approached the brink, the falls rose up in a great column and swept her to destruction. And to this day, when the wind is high along the rim of the cliffs, the falling waters are blown back, and assume for a moment the shape of a misty phantom hovering on the cliff's edge.

But even without seeing the wraith of Bridal Veil Falls, there is no forgetting the wonder and beauty of Yosemite Valley, hidden like a casket of rare, polished jewels, among the rugged peaks of the Sierra Nevada.

All Photos, except otherwise credited, courtesy Publicity Department, Yosemite National Park.

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PORTLAND
Northwest home of MINDER . . .

MT. Washington and the North Sister Mountain

PORTLAND, OREGON, is a city of picturesque beauty, situated along the gentle slopes of the Willamette River, surrounded by evergreen forests, with snow-crowned mountain peaks as a magnificent backdrop.

Portland is many things to many people.

To the lumberman, it is one of the greatest lumber-shipping ports in the world.

To the flower enthusiast, Portland is the home of the International Rose Test Gardens, and Peninsula Park with its sunken rose gardens. And this "City of Roses" honors its flowers with a Rose Festival each June.

To the tourist, Portland holds vacation pleasures never to be forgotten, including the scenic drive along the Columbia River and the Mount Hood Loop Drive.

And, to J. W. Minder, late Founder and President of the J. W. Minder Chain and Gear Company of Los Angeles, Portland was the city in which to establish a Pacific Northwest plant. This city was the ideal focal point from which to serve all Pacific Northwest industry, still young and vigorous.

So it was that in 1941, the Minder Company established a branch in this area endowed with inestimable natural resources. Today this branch serves the lumber industry, including saw mills, pulp and paper, and plywood plants; the fast growing aluminum industry, atomic energy and other new industries attracted by low cost power provided by hydro-electric plants.



JULES J. Aubineau is Executive Vice-President and Director of Sales for the Minder Co., Los Angeles



E. A. MINDER is President of J. W. Minder Chain and Gear Company, with offices in Los Angeles

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THIS is the Pacific Northwest headquarters for the J. W. Minder Chain and Gear Company at Portland. There are 40 employees in this branch



ERIC Strom, chief design engineer of Minder in Portland

ACROSS Lost Lake near Portland, famed Mt. Hood can be seen in distance



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L. to r., back row: Carl Mortenson, Rod Anderson, Clyde Smith, S. V. Wagner. Middle row: R. K. Vinson, L. K. Munson, D. H. Martin, H. J. Schaeffer. Seated: W. L. Gillen, F. B. Pummel, W. B. Eicher, J. R. Mullany

The Minder organization was founded in Los Angeles in 1923. It is recognized today as the West's largest distributor of the nation's leading manufacturers of power transmission machinery. The Minder Chain and Gear Company was named in 1954 as the exclusive distributor of Lufkin gear products in the Pacific Northwest area.

Users of Lufkin Herringbone Gear Reducers and Speed Increasers are assured of experienced engineering assistance by Minder representatives. Special attention to emergency orders is readily available through Minder service shops, expert machinists, and craftsmen who are equipped to manufacture special items.

The officers of the Minder Company are quick to say that their purpose is to give service. They are specialists in their field with "everything for the mechanical transmission of power."

Ernest A. Minder is president of the Company, and Jules J. Aubineau is executive vice-president and director of sales in Los Angeles.

Pacific Northwest activities in Portland are under the direction of Stanford V. Wagner, vice-president and Rod Anderson, assistant Branch manager. Eric Strom is chief designing engineer.

EACH June, Portland lives up to its name, 'City of Roses,' with a flower-bedecked festival and parade



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LOU KELSEY,
Union Oil of California,
Santa Fe Springs, California



LARRY OBERT,
Santa Fe Tank & Tower Co.,
Los Angeles, California

SNAP with



R. S. CURL, left, Los Angeles; BOB HOLZ, Santa Fe Springs; both with Tidewater Associated Oil Company.



Left to right: JOHN HILLS, General Petroleum Co., Los Angeles; JIM McNEILL, Los Angeles; TOM WEAVER, Tidewater Associated Oil Co., Los Nietos; BOB KETTENBURG, Shell Oil Co., Los Angeles.



JACK ORMOND, left, HAGAI PRITZKER, Santa Fe Tank & Tower Co., Los Angeles, California.



Left to right: KENNY DALE, Signal Oil & Gas Co., Los Angeles; CARL FRAZER, Lufkin's Bakersfield representative; BOB McCAMENT, Signal Oil & Gas Co., Los Angeles; LES SMITH, Western Gulf Oil Co., Los Angeles.



MIKE BEALESSIO, left, Oildale; ERNY YOUNG, Santa Fe Springs; both with Tidewater Associated Oil Company.



Left to right: SAM PATTERSON, Bankline Oil Co., Los Angeles; HARRY CAMPBELL, Franco-Western Oil Co., Bakersfield; MILAN ARTHUR and R. C. ZELL, both with Union Oil of California, Los Angeles.



TOMMY ABSHER, left, EDDY MELTON, Union Oil of California, Compton, California.



Left to right: PAUL ANDREWS, Signal Oil & Gas Co., Los Angeles; CHARLES PERKINS, Union Oil of Calif., Los Angeles; WALTER MONROE, California Oil World, Los Angeles; DICK SNEDDON, Glendale, Calif.; WALT GREENFIELD, Signal Oil & Gas Co., Los Angeles.

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SHOTS
the Lufkin Cameraman



LEE STERN,
Santa Fe Tank & Tower Co.,
Los Angeles, California



AL FOWKS,
Union Oil of California,
Santa Fe Springs, California



SID LEVINE, President, Santa Fe Tank & Tower Co., Los Angeles, California.



Left to right: A. R. EIMER, Standard Oil of California, San Francisco; C. A. KEEBLE, Union Pacific Railway Co., Los Angeles; CHARLES PERKINS, Union Oil of California, Los Angeles; N. D. TICHENOR, Standard Oil of California, Los Angeles.



JOHN ROJAS, Union Oil of California, Santa Fe Springs, California.



Left to right: W. T. NANCE, Shell Oil Co., Bakersfield; JOHN STEPHENS, Kern Oil Co., Ltd., Los Angeles; CARL FRAZER, Lufkin's Bakersfield representatives; M. V. LEWIS, Chanslor-Western Oil & Development Co., Los Angeles; EMERY SQUIRES, Richfield Oil Corp., Los Angeles.



JUAN PEDRETTI, Union Oil of California, Santa Fe Springs, California.



Left to right: J. B. Wharton, Western Gulf Oil Co., Los Angeles; E. P. TROUT, Lufkin's Vice-President; MONTE LINDMOE, Southwest Welding & Manufacturing Co., Alhambra; DUTCH ZWERNERMAN, Atlas Supply Co., Los Angeles.

JIM WATSON,
Union Oil of California,
Santa Fe Springs, California



JIMMY DE FLON,
Santa Fe Tank & Tower Co.,
Los Angeles, California



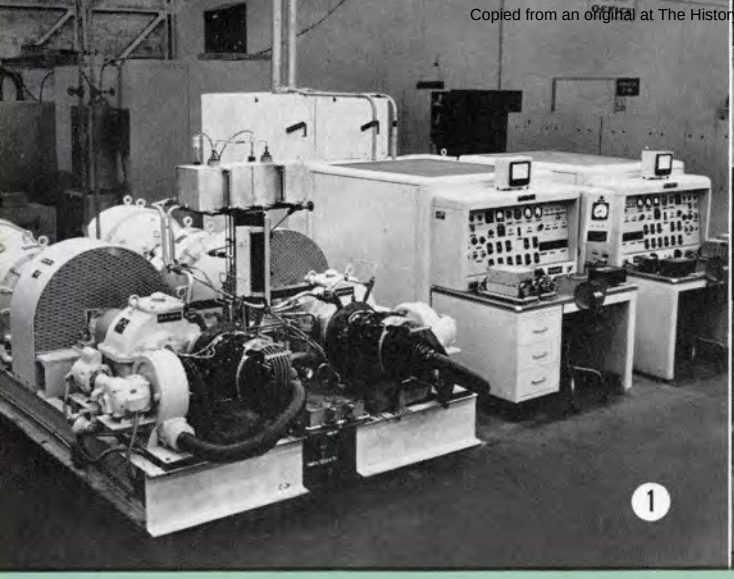
C. E. SMITH,
Union Oil of California,
Los Angeles, California



TAL LEDBETTER,
Union Oil of California,
Santa Fe Springs, California



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LUFKIN
INSTALLATIONS

1. LUFKIN Twin N-86 High Speed Increasers (9000 RPM pinion speeds) testing Jet Aircraft Alternators at simulated air speeds and supersonic flying conditions, Douglas Aircraft Co., Long Beach, California. Alternators are tested under variable speed conditions, constant horsepower, and instantaneous 100% overloads. (Test stands built by Electro Flow, Inc., El Monte, Calif.)

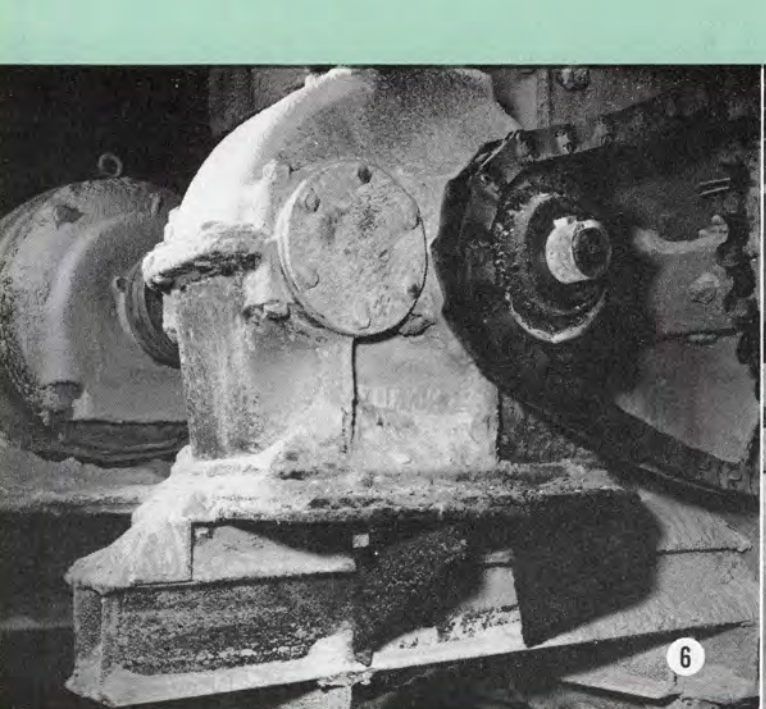
2. Two 555 H.P. Diesel Engines driving through LUFKIN M-189 Speed Increasers, Union Oil Tanker Loading Station, Ventura, California. These Increasers are in their fifth year of service.

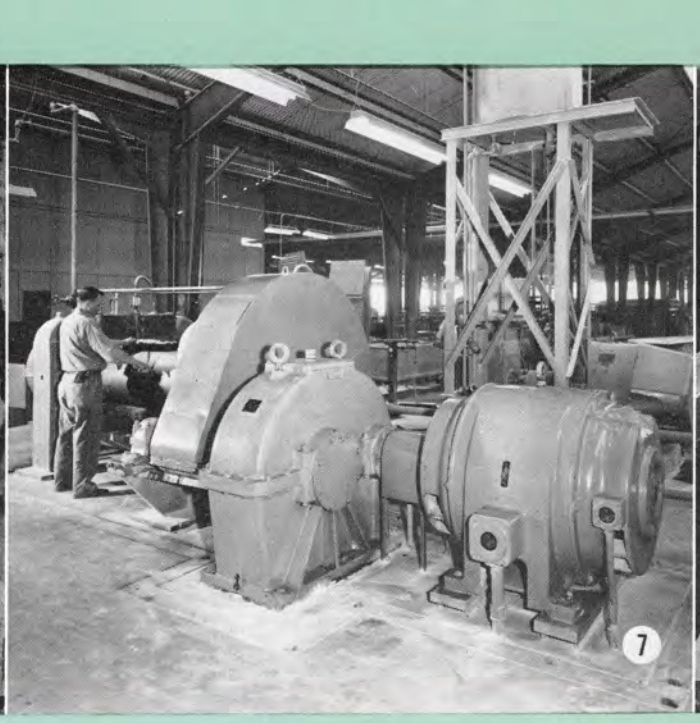
3. Two 45 H.P. Twin City Engines directly connecte LUFKIN S-84 Speed Increasers—ratio 2.72 to 1. Gear Unit drives centrifugal pumps handling 1(gal. per hour lean oil and fat oil, and 1500 gal. hour reflux. Union Oil Company Absorption P Del Rey, California. Gears operate alternately.

4. LUFKIN Model 70-VB Spiral Bevel Gear Reduc ratio 6 to 1—at Ventura, California. One of 3 battery built by Joseph A. Coy Co. of Tulsa Continental Oil Company gas pressuring plant.

5. BATTERY of three LUFKIN S-168 Reducers, e heavy shock load duty, driving double acting c pressors, at new TCR unit of General Petrole Company, Torrance, California.

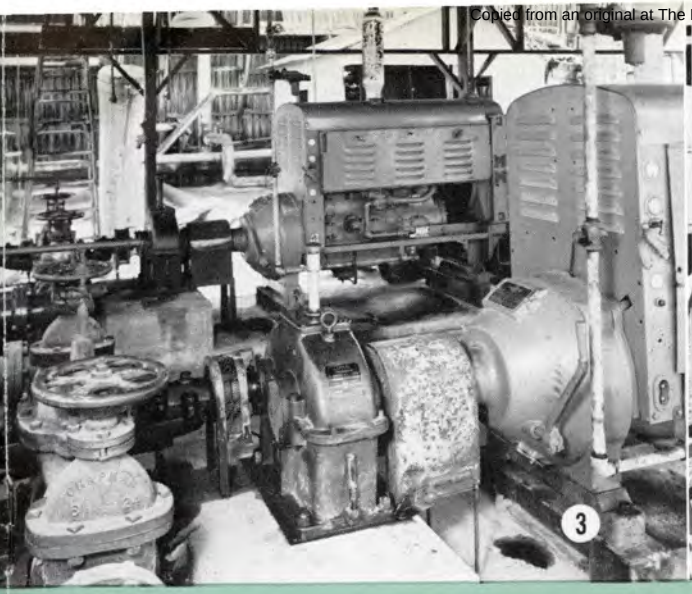
6. LUFKIN S-105 Reducer is in its eighth year of 24-h service, operating under adverse conditions of ab sives, moisture and shock loading, for Mayw Division, Anchor-Hocking Glass Company, Mayw



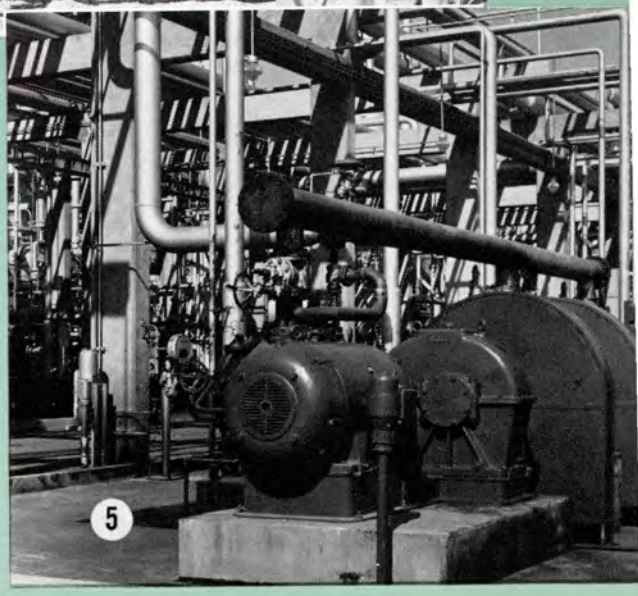




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California, West's largest producer of beer bottles, wine bottles, syrup bottles, and other food-containing glass bottles.

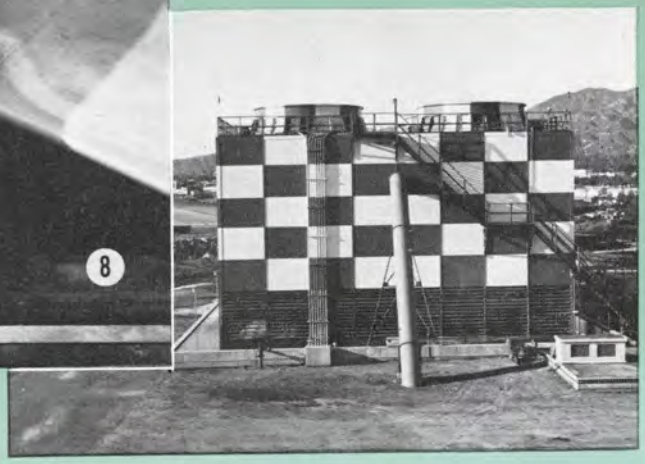
7 LUFKIN S-2010 Herringbone Gear Reducer in a California rubber mill. It transmits 150 H.P. at approximately 100 rpm on slow speed shaft to 60-inch mill. Other Lufkin Reducers throughout plant on extra heavy duty service.

8 SIX LUFKIN 100-VB Right Angle Spiral Bevel Gear Reducers furnish power to the giant fans of the six-cell cooling tower built by Foster-Wheeler Corp., New York City, for the new power plant of Glendale, California.

9 FIVE LUFKIN Model 115-VB Spiral Bevel Gear Reducers, 60 H.P.—ratio 9.17 to 1—driving the cooling tower fans for Brea Chemicals, Brea, California. The cooling tower was built by Santa Fe Tank & Tower Co., Los Angeles, a 100% user of Lufkin Gears.









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SNAPSHOTS...
with the Lufkin Cameraman

LUFKIN'S Pacific Coast Division oilfield and industrial warehouse and assembly plant, 5959 South Alameda Street, Los Angeles, Calif.



Left to right: JIM McDONALD, BILL WESTERGARD, Hancock Oil & Gas Co., Long Beach; CECIL MARTIN, Richfield Oil Corp., Los Angeles.



HOWARD STONE, left, The Texas Company, Bakersfield, and GENE DAVIS, Monterey Oil Co., Long Beach.



JACK M. SHEPHERD, left, and HUGH B. BARTON, both with Humble Oil and Refining Company, Los Angeles.



Left to right: RUSS HODGSON, Ventura, Calif.; BILL GOOLD, Santa Fe Springs; GEORGE TRURAN, Oildale; all with Tidewater Associated Oil Company.



DICK CHAMBERLIN, left; AUTRY BULL, center; CHURCHILL CAMPBELL, Richfield Oil Company, Cuyama, California.



Left to right: MORRIE KENDALL, JAY GORDON, LARRY BRADFORD, Union Oil of California, Santa Fe Springs, California.





Left to right: JOHN BELL, Humble Oil & Refining Co., Los Angeles; HAROLD HASSELL, Richfield Oil Corp., Ojai, Calif.; HAL ACRES, Sunray Oil Company, Los Angeles.

Left to right: ROSS QUINBY, FRANCIS D. SMITH, both of Southern Pacific Railroad, Los Angeles; and V. J. FAWCETT, Lufkin's Pacific Coast Gear manager. Reconditioned steam locomotive has been placed on permanent exhibition at Travel Town, Griffith Park, Los Angeles, by Southern Pacific.

Left to right: GLENN HENDERSON, Lufkin's Pacific Coast representative; CHARLES BEYRLE, Standard Oil of California, La Habra; HAROLD PULS, The Texas Company, Los Angeles; JACK BAGNALL, and BILL COCHEMS, both with Standard Oil of California, La Habra.



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JACK SLOUGH,
Santa Fe Tank & Tower Co.,
Los Angeles, California



Left to right: AL PEARCE, ROY ELLIS, ANDY ANDERSON, Santa Fe Tank & Tower Co., Los Angeles, California



Left to right: AL McCONVILLE, Lufkin's Pacific Coast representative; F. R. (DUTCH) SCHMEIDER, Shell Oil Co., Los Angeles; DOUG KINGMAN, Pasadena; DON DAWKINS, Los Angeles, both with General Petroleum Corp.



Left to right: MONTE LINDMOE, Alhambra, Calif., and JOHN McLEOD, Newport Beach, both with Southwest Welding and Manufacturing Co.; and JUD SATIJIAN, The Texas Company, Long Beach, Calif.



PAUL ANDREWS, left, Signal Oil & Gas Co., Los Angeles; FRANK HARDESTY, Long Beach Oil Development Co., Long Beach, California.



Left to right: E. P. EASTIN and ED MASTERS, both with Shell Oil Company, Los Angeles; and HAL MARSH, General Petroleum Corp., Los Angeles.



Left to right: FRANK BRANDT, DR. A. J. ARNHEIM, PETE PETERSON, Santa Fe Tank & Tower Co., Los Angeles, California.



Left to right: J. C. EDDLEMAN and R. A. HOLMAN, both with Amerada Petroleum Co., Los Angeles; ED PELLEGRIN, Macco Corp., Paramount, California.



Left to right: LARRY BRADDEN, Oildale; CARL TUTSCHULTE, Los Angeles; both with Tidewater Associated Oil Company.

O. P. BRANYON,
General Petroleum Corp.,
Los Angeles



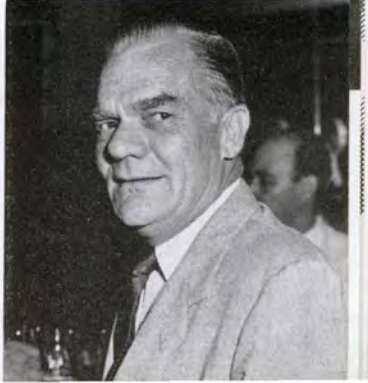
G. H. BORCHARD,
Shell Oil Company,
Los Angeles



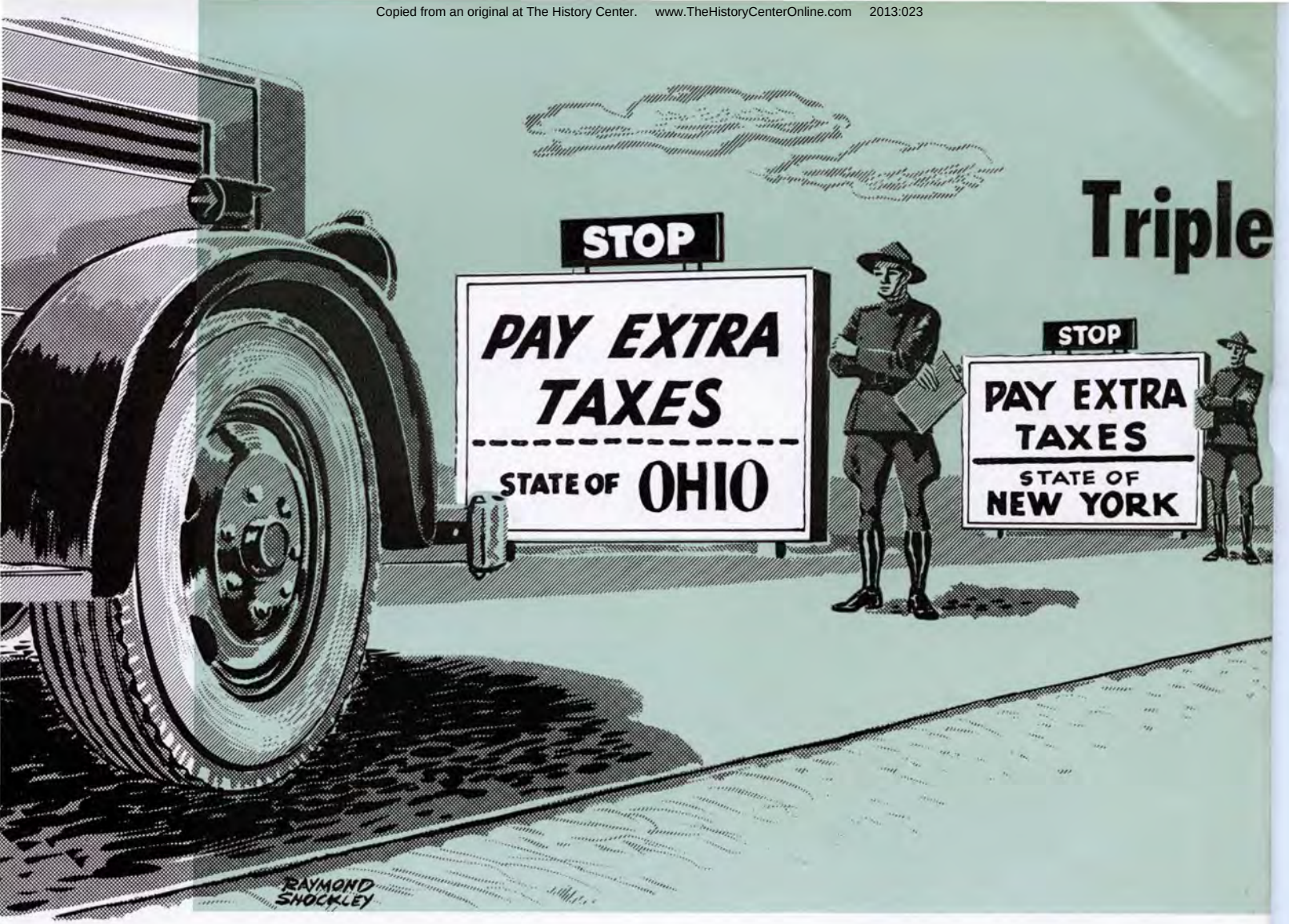
MARTIN NEWELL,
Tidewater Associated Oil Co.,
Los Angeles



T. H. WALLACE,
Western Gulf Oil Company,
Los Angeles



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THE CRY of "Fight! Fight!" generally brings crowds running but oddly enough there is a scrap going on now across the nation that not one person in ten thousand knows about although there is a multi-million dollar issue at stake.

The battle is between those who argue that truckers are not paying their fair share of highway costs and the truck operators who say they are.

In the balance are ton-mile, weight-distance and axle-mile taxes which, literally, every family may be called upon to help pay soon because at least 75 per cent of all goods hauled in the United States travel by truck.

SUPPORTERS of the ton-mile type of tax protest that trucks are getting a "free ride" over the highways. They declare these vehicles are ruining them because of the great weights they carry. Truckers, on the other hand, contend they not only are willing to pay their fair share of highway use costs, but they believe they are doing just that already.

The truckers contend there is more to this battle than appears on the surface. They profess to see behind the agitation for ton-mile taxes the railroads seeking to lay low an aggressive competitor, even though the rails are large truck owners.

Ton-mile tax advocates, expanding on their principal theme that trucks contribute less than they should to meet highway costs, claim that heavy haulers pay less on a weight and distance basis than do passenger cars.

Their appeal to the motorist for support is the argument that he actually subsidizes the trucks.

ADDITIONALLY, those favoring weight-distance taxes say out-of-state trucks use highways freely and pay no tax toward repair or replacement except gasoline taxes in the state where the fuel is bought. They consider this an inequity that the ton-mile type of tax would correct.

The ton-mile tax has the added appeal of apparent simplicity. Just multiply weight times distance traveled times the tax and there's your answer, proponents assert.

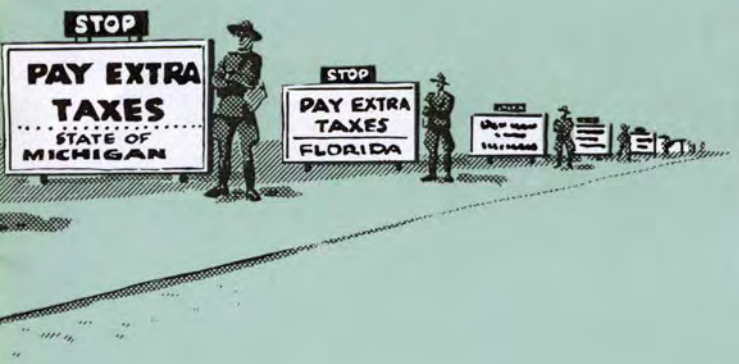
On the other side of the ledger, truck operators contend that trucks do not break up modern, properly engineered highways. Such roads, they say, can safely take considerably more weight than that of the largest vehicles now in use.

Instead of truck weight, says the National Highway Users Conference, weather is a road's worst enemy. Sometimes it cracks the surface even before the highway is opened to traffic.

The Indiana Petroleum Industry Committee supports this further. It reports that a 120-pound woman walking along a sidewalk applies more pounds per square inch to

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Taxes on Trucks



A BOILING ISSUE THAT PROMISES TO JOLT CONSUMERS' POCKETBOOKS

By Judson Laird

the tip of her trim little heel each time it hits the paving than does a 24-ton, 18-wheeled truck rolling down the highway.

The truck's weight is distributed among the 18 tires with each spreading its 3500-pound share over 54 square inches of the road surface. This is equal to about 65 pounds per inch or a little more than half the weight of the woman.

THERE have been several efforts to determine scientifically the part trucks play in highway wear and tear, notably the Maryland Road Test. But interpretation of the test results has become a prime target of bitter controversy, leaving the survey inconclusive.

More acceptable results are expected from the current Western Association of State Highway Officials (WASHO) Test. Scheduled for this spring is another, sponsored by the American Association of State Highway Officials (AASHO) in Indiana.

Meanwhile, responding to the charge that trucks do not pay their fair share for use of roads, the truckers' statisticians quote U. S. Bureau of Roads data in contradiction.

Government records show big motor trucks paid almost 33 per cent of the $3.088 billion in highway use taxes collected by all states during 1952, the most recent year for which complete data is available.

These trucks made up only 17 per cent of all vehicles registered in the United States.

The core of the question is: "How much is a fair share?"

Truck operators are adamant that the answer does not lie in the ton-mile, weight-distance and axle-mile taxes which, they maintain, are without logic and are "fantastically unfair" both to them and to the public.

As an example, American Trucking Associations in Washington cites the case of a Michigan interstate operator, running into Ohio, who paid road use taxes in 1952 of $299,840. His tax total in that state, after passage of Ohio's new axle-mile tax law, was $462,326—or an amount equal to a rise of more than 50 per cent.

Joseph Thomas, secretary and general counsel for Firestone Tire and Rubber Company, speaking on behalf of many industries in Ohio, has told Ohio's Governor Frank J. Lausche that if there is a chain-reaction loss of truck reciprocity among states because of the tax, levies on over-the-road haulers may jump as much as 250 per cent.

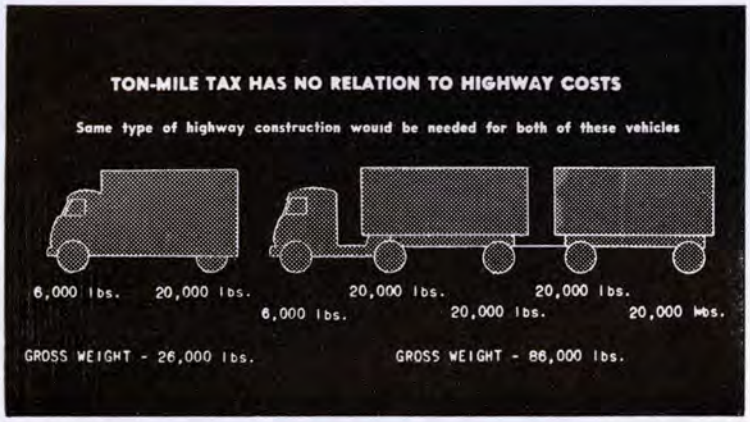
Customers will have to pay this in the shape of increased shipping rates, said Mr. Thomas, and it may well be that costs will go so high that many truckers will be put out of business.

OHIO truck operators, as a matter of fact, report the new taxes there have so distrupted business that some firms have been forced to quit and eight of the largest over-the-road haulers have left the state. Another seven are said to be on their way out, too.



How license tags can multiply on Sun Oil trucks. Registered in Ohio, Kentucky also demands a tag showing fee paid because of reciprocity.

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Added axles spare the road but truck at right pays three and one-half times the one at the left under the ton-mile theory, truckers declare, although both have identical wheel weight.

For Sun Oil Company, the axle-mile tax in Ohio amounts to an increased tax levy of approximately $44,000 a year.

Projected over Sun's marketing territory of 18 states and the District of Columbia, a tax comparable to Ohio's would boost the Company's tax liability annually by $300,000.

If the day should come when all 48 states adopted a truck mileage tax such as Ohio's, the oil industry's yearly bill would be hiked an estimated $7,930,000.

When the mileage of trucks carrying food, clothing and other items of day-to-day necessity to American homes is added to this total it jumps a staggering number of millions.

Although these taxes have a direct bearing on every man, woman and child in the country, perhaps they have not captured attention because the truck tax picture is neither all black nor all white. There is, instead, a bewildering variety of intermediate grays that shift in intensity depending on where the viewer stands.

However, an idea of the widespread importance of truck mileage taxes to the United States buying public can be gained from the assertion of Senator J. E. Simpson of Ohio that there are approximately 50,000 villages and 4,000 cities with a total population of approximately 11 million persons which are dependent exclusively on highway transportation because they are located away from any railroad.

Inevitably such taxes would bear heavily on this percentage of the population, and those living the farthest from distribution points would pay most.

THE purpose of highway taxation, ideally, is to recover user-assigned costs of providing and maintaining highways, roads and streets. This means that taxes should bear a reasonable relationship to road building and repair costs vehicles bring into existence.

Truck operators declare that the ton-mile approach, assigning all highway tax responsibility on the basis of weight times distance, unduly penalizes heavy long-distance haulers. They say this is a primary error because it does not reflect true relationship of highway costs.

They assert the major part of highway cost is the overall responsibility of all who use it—not just one type of vehicle.

Moreover, everyone benefits by roads because they bring access to undeveloped land and all community services. Good roads also benefit businesses and people located alongside them, thus spreading the highway responsibility even further.

As for extra cost to make highways safe for heavy vehicles to use, truckers say only a comparatively small percentage of extra thickness of base and surfacing actually is required.

No one, including truckers, disagrees that many roads are in dire need of both repair and expansion, a job that will take billions of dollars.

It is, therefore, not the ultimate goal but rather the method of getting there which is causing the fist-shaking in public places.

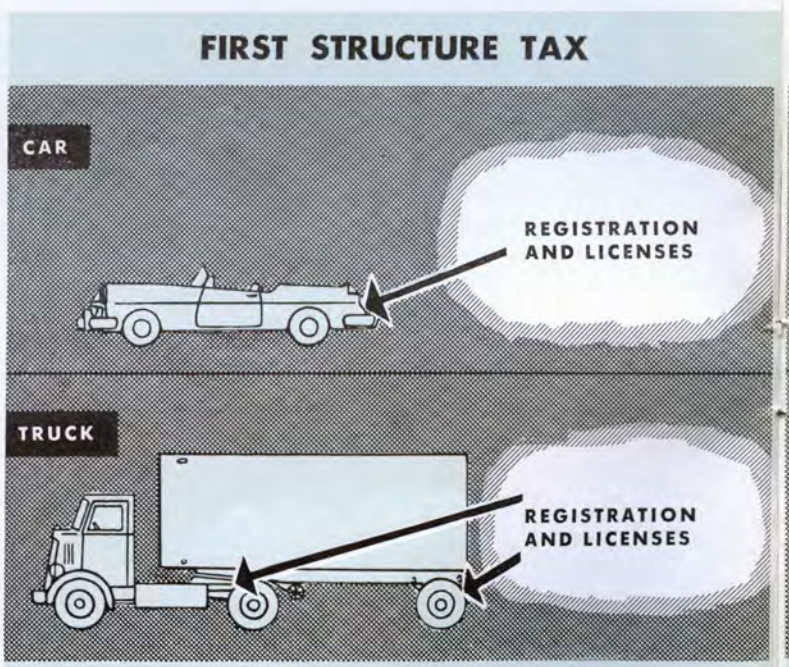
Standard procedure throughout the 48 states calls for owners of trucks and passenger cars to pay registration or license fees. These make up first structure taxes. In addition, there are the state and federal taxes on fuel which comprise the second structure.

It was conceived by the originators that these two taxes provided the ideal sliding scale to compensate for highway use.

HEAVIER trucks may pay up to $300 for an annual license fee as compared to an automobile's $10. Also because of their greater weight and engine horsepower which consumes more fuel, it may cost large trucks six times as much in gasoline taxes per mile as light passenger cars.

Essentially, the combination worked out as a graduated, automatic and easily-collected tax that approximated the use made of roads by various vehicles.

But hot in pursuit of additional highway dollars, many states have wound up with a third set of taxes imposed



Added axles spare the road but truck at right pays three and one-half times the one at the left under the ton-mile theory, although both have identical wheel weight.

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only on heavier vehicles. These extra taxes coming on top of the first and second, and consequently termed "third structure," are variously applied as ton-mile, weight distance and axle-mile taxes.

Significantly, the states so insistent that trucks pay their share of highway costs through the ton-mile tax now and in the past have diverted huge sums of highway revenue to non-highway purposes.

Ohio spent millions of dollars of highway taxes for other things prior to passage of the non-diversion amendment to her constitution in 1947. Other notable examples are New Jersey which still diverts 40 per cent or more of its highway tax moneys to other uses, and New York, where more than 16 per cent is siphoned off annually.

The New York situation prompted Walter W. Belson, assistant to the president of American Trucking Associations, to declare that weight-distance laws imposed against commercial vehicles "can strangle the trucking industry without solving in any way the basic problem."

Pushing his attack, he said:

"A typical example is legislation driven through the 1951 New York legislature by the Governor.

"That tax bill may go far toward ruining truck operators but it won't build one single mile of pavement.

"Not one cent of the proceeds from the law was earmarked for highway purposes—it all goes into the General Fund.

"This, in spite of the fact that the tax was imposed because of alleged highway damage by the trucks affected."

Parenthetically, U. S. Bureau of Roads statistics show New York has diverted more than $800 million of highway taxes in the past 26 years to uses other than highway building or maintenance.

BUT while the New York weight-distance tax set the trucking industry at a sword's-point bristle, it was the axle-mile levy imposed by Ohio that started the free-for-all now spreading across the continent.

Ohio's law requires that all trucks with more than two axles must pay Ohio a special tax computed on the number of axles (exceeding two) multiplied by the mileage traveled in the state.

This applies to trucks registered in Ohio as well as "foreigners" which enter from other states.

While the tax does not refer directly to the weight of the truck, that is usually the determining factor in adding extra axles.

Ohio refuses to grant truckers from other states reciprocity on the axle-mile tax and foreign trucks arriving at Ohio's borders consequently are subject to payment of the levy.

Since Ohio has refused reciprocity, other states have started to retaliate against Ohio trucks and, in some cases, other trucks as well.

Cancellation of reciprocity has made the puzzling highway use tax problem a national issue.

Reciprocity has been defined as a four-dollar word meaning mutual agreement on the Golden Rule.

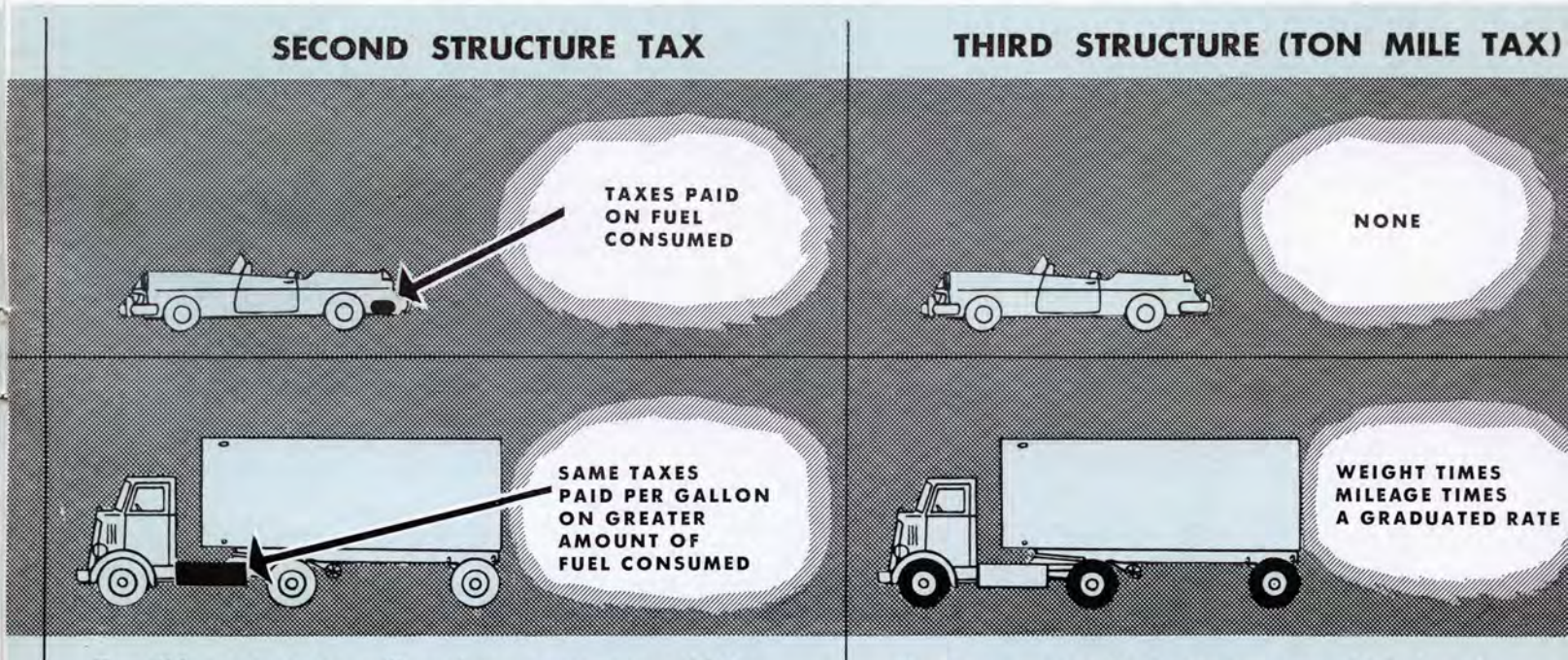
Until recently each state extended reciprocity to truckers from all other states that, in turn, extended reciprocity to its own truckers.

The threat to reciprocity prompted by the third structure taxes has drawn the truckers' heaviest fire.

IN New York and Ohio the extra taxes are especially important because both are "bridge" states. Michigan truckers, for instance, must use Ohio roads to reach the East Coast and most of the South. New York is an important bridge between the South and New England.

The Midwest Conference on Truck Reciprocity, a leader in the fight against Ohio's axle-mile tax, says a medium-priced automobile shipped by truck trailer from Michigan to Florida now costs the buyer $108 more than it did last year because of new third structure taxes.

Understandably, the fear grows in the trucking industry that a patchwork of third structure taxes will grow



For $10 most states will register passenger vehicles. Trucks pay up to $300. That's the first structure tax. Both pay taxes on gas—the second structure tax—with cost to the trucks five times as much because of weight.

Truckers say the third structure tax which they alone pay is an unfair way for the states to collect taxes.

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AS THE CARTOONISTS SEE IT



RECIPROCITY OR RETALIATION?



"Legal Overload"



Legislative Graveyard

Cartoons in Big Truck publications pull no punches in the battle against third structure levies by states.

up as each state attempts to retaliate against other states. Truckers see themselves ultimately burdened with a whole set of new taxes.

Similar alarm over the situation has spread through Congressional circles to the extent that the House of Representatives' Commerce Committee has ordered an investigation into the degree that such laws endanger interstate commerce.

A dozen states now have ton-mile or related third structure taxes which apply more or less across the board for large trucks. They are: Alabama, Colorado, Florida, Kansas, Michigan, New Mexico, New York, Ohio, Oregon, South Carolina, South Dakota and Wyoming.

States which have considered such a tax recently are: New Jersey, Mississippi, Kentucky and Virginia.

TEN states have adopted and subsequently discarded the ton-mile tax. They are: Oklahoma, Iowa, Georgia, Tennessee, Kentucky, Utah, West Virginia, Wisconsin, Minnesota and Idaho.

Governor Thomas E. Dewey of New York and Ohio's Governor Lausche stoutly defended their states' third structure taxes at last summer's annual Governors' Conference at Bolton Landing, New York.

Governor Edward F. Arn of Kansas, on the other hand, recalled to the Conference that his state was one of the first to adopt the ton-mile tax. It has been in effect since 1931, he said, "and frankly it hasn't been too successful."

Therefore, continued Governor Arn, Kansas currently is searching for a way to tax trucks on a fair and reasonable basis without interrupting truck movements between states.

Governor Paul Patterson of Oregon supported Governor Arn's line of thought and declared there is a great need for a study to determine proper truck taxes. The ton-mile tax theory got its start in Governor Patterson's state and those present attached special significance to his remarks.

IN VIEW of President Eisenhower's proposal that $50 billion be spent on the nation's highway system during the next ten years and the consequent need for heavy financing, the matter of proper highway use taxation assumes even greater importance.

Meanwhile, American Trucking Association is advocating a plan to distribute highway taxes on interstate trucks among the states they operate within. ATA suggests that fleet operators license their trucks in various states in proportion to their use of each state's highways and then pay fuel taxes to each state according to miles operated in that state.

At the same time, the first concerted effort is now going on to determine an adequate engineering answer to the question of road building costs and who should pay what share. It is being conducted by the Highway Research Board of the National Academy of Sciences, which has authorized a committee to study and report on an alternate method of determining costs of highways.

These recent constructive moves toward an amicable answer to the truck tax problem have a great significance to the American automobile owner, too, because whether he realizes it or not, he has a big stake in its successful solution.

If the problem is not solved, the distinct possibility is seen that widespread cancellation of truck reciprocity may spur such ill feeling between states that automobiles will be added to the list next.

In that event, it would no longer be possible for the vacationing motorist to pile the family in the car and set out for distant parts without paying special license fees to each of the states through which his car passed.

Reprinted from OUR SUN, magazine of Sun Oil Company

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A Big Business for a Great Guy

FRIENDLY Jess Edwards, truck operator in 10-state area

JESS EDWARDS, owner of Jess Edwards, Inc., haulers of heavy equipment, began his business in Corpus Christi, Texas, in 1946, with 12 trucks and six trailers.

During the past eight years, the business has expanded and prospered. Instead of being confined to the State of Texas, Jess Edwards, Inc. now operates throughout a 10-state area, including Kansas, Utah, Idaho, Montana, Wyoming, Colorado, Nebraska, New Mexico, Oklahoma and Texas.

As his territory increased, so did his equipment multiply. The business now inventories 123 trucks, pickups and service cars, and 96 trailers including floats, pole trailers and lowboys. Also in his line of equipment are six bulldozers, two mobile draglines, three track draglines, three maintainers and two side-boom tractors.

Among Jess Edwards' floats are Lufkin Model TOF-H heavy duty self-loading floats. These floats are built exclusively for oil field operations, and are the heaviest duty float built in the Lufkin line. They are designed for 80,000-pound concentrated loads, and are built for rough and rugged oilfield self-loading operations where the equipment has to take the punishment.

The heavily constructed rear end has 100,000-pound capacity rolling tailboard. The float comes standard with Henrickson tandem assembly. All models are available in both tandem and single axle.

But the road to the top of the ladder for Jess Edwards was not as easy as the telling of the story indicates. In this, as in all businesses, there were days and nights of exhausting and meticulous work. But Jess in his own affable manner seemed to attract friends and success as naturally as water rushes to a valley. His ready smile and generous heart have endeared him to folks throughout the 10-state area of his business.

LUFKIN'S new Model TOF-H heavy duty, self-loading floats are among equipment of Jess Edwards, Inc.



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LUFKIN TRAILERS' Annual Sales Meeting

Back row, left to right: Robert L. Graham, Sweetwater; A. G. Colburn, Lufkin; Emory Horton, Lufkin; Sam L. Jones, Sweetwater; Neill Morris, Shreveport; J. C. Lowe, Houston; Otis K. McCauley, San Antonio; Carl J. Couser, Sweetwater; Tim Brown, Bill Ford, both of Lufkin; Bill F. Mayfield, Waco; Morelle Hicks, Dallas; James Haney and Lloyd Trimble, both of Lufkin.

THE annual sales conference of Lufkin Trailers, a division of Lufkin Foundry and Machine Company, was held at the home office the last week in February. Personnel from all branch offices attended.

C. W. (Lefty) Alexander, sales manager, presided at the meetings.

Those attending, as shown by the above photograph, were:

First row, left to right: C. W. Alexander, Lufkin; Bob Burns, Shreveport, La.; Floyd S. Rogers, Lufkin; Kermitt Gammill, San Antonio; W. W. Trout, president, Lufkin; Carl V. Wilkinson, Dallas; Marshall Dailey, Houston; C. J. Schuller, Lufkin; and Jimmie Walker, Houston.

Middlerow, left to right: Robert L. Hamilton, Houston; Glenn Foy, Dallas; Carl Liese, Lufkin; R. P. Weaver, San Antonio; W. A. Kirkland and M. L. Wilkinson, both of Lufkin; John Schaeffer, Dallas; Bill Richards, Dallas; Leroy Greene, Dallas.



IN Spring, a young girl's fancy turns to love also

PHOTO BY EWING GALLOWAY, N. Y.

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Did you hear about the All-American tomcat? Made twelve yards in one night!

We hasten to point out that while every man has his wife, only the ice man has his pick.

The call from Tulsa was routed to the boss's office. The voice from Tulsa said, "Sorry Boss, I won't be able to be on the job until Thursday."

"So you want a few days more of Grace, huh?" the boss asked.

"No sir . . . of Helen."

The barmaid was a flirt and when the lieutenant went out to buy a paper she pursed her lips invitingly and leaned over the bar toward the shy young sailor. Putting her face against his, she whispered, "Now's your chance, big boy!"

The sailor looked around the empty room. "So it is," he remarked, and promptly drank the lieutenant's beer.

A fussy old lady was traveling across the country on a bus and was getting extremely angry with the frequent stops.

"Why," she asked the driver, "must you stop at every telephone pole?"

"Sorry, lady," muttered the driver, "but this is a Greyhound."

"Does your girl smoke?"

"Not quite!"

An official report published in a Los Angeles paper stated: "Police can find no reason for suicide. The man was unmarried."

A Hollywood producer was traveling to New York from the Coast. He went to his Pullman berth, pulled back the curtains and found two beautiful girls in the berth. They all looked at their tickets and found that the girls were on the wrong train.

They were very upset and asked whether they could stay in the berth anyway. The producer explained that he was very sorry but he was a married man, had respect and standing, and couldn't afford the slightest breath of scandal. "I'm sorry," he added, "but one of you will have to leave."

Daughter: "I took Harry into the loving room last night and—"

Mother: "That's living, not loving."

Daughter: "You're telling me!"

Middle age is the time of life when a man stops wondering if he can escape temptation and begins to wonder if he's missing any.

The male patient says to the lady psychiatrist, "I had a dream about you last night."

"Did you?" asked the lady doc.

"No, you wouldn't let me."

A business executive went to a furniture store to purchase a desk for his secretary. After being shown several desks, he said that they weren't exactly what he had in mind.

The salesman, a little perplexed, asked him to be more specific.

"Well," the executive replied, "I want a flapper's desk. That is, a desk with a roll top, spindly legs, and no drawers."

One night the farmer's son went to the city, and in search of feminine company, he wandered into a bar. There he spotted a blonde, cool at first, but she relented under his boyish charm and allowed him to buy her a drink.

They finished the cocktail and he ordered two more. Cocktail after cocktail followed until the farmer's son looked at the blonde and shook his head doubtfully.

"I dunno," he sputtered, "but another one of these and I'm afraid I'm going to feel it."

"Another one of these," she giggled, "and I'm afraid I'm going to let you."

A widower and his son ran a dairy farm. One Saturday night the son finished his chores, changed his clothes, and drove into town. Next morning just before milking time he drove into the yard, dashed into the house, changed into his work clothes, and hurried back to the barn to help his father.

When his father began to protest his late hours, the boy said, "Don't be too hard on me, Dad. Last night I was out with a very passionate woman."

The next Saturday night the old man went into town. Milking time had come and gone the next morning before the father finally drove into the farmyard. As the boy started to protest at having to do all the chores by himself, the old man said, "Don't be too hard on your old Dad, boy. Last night I was out with a very patient woman."

TEN COMMANDMENTS FOR BOSSES

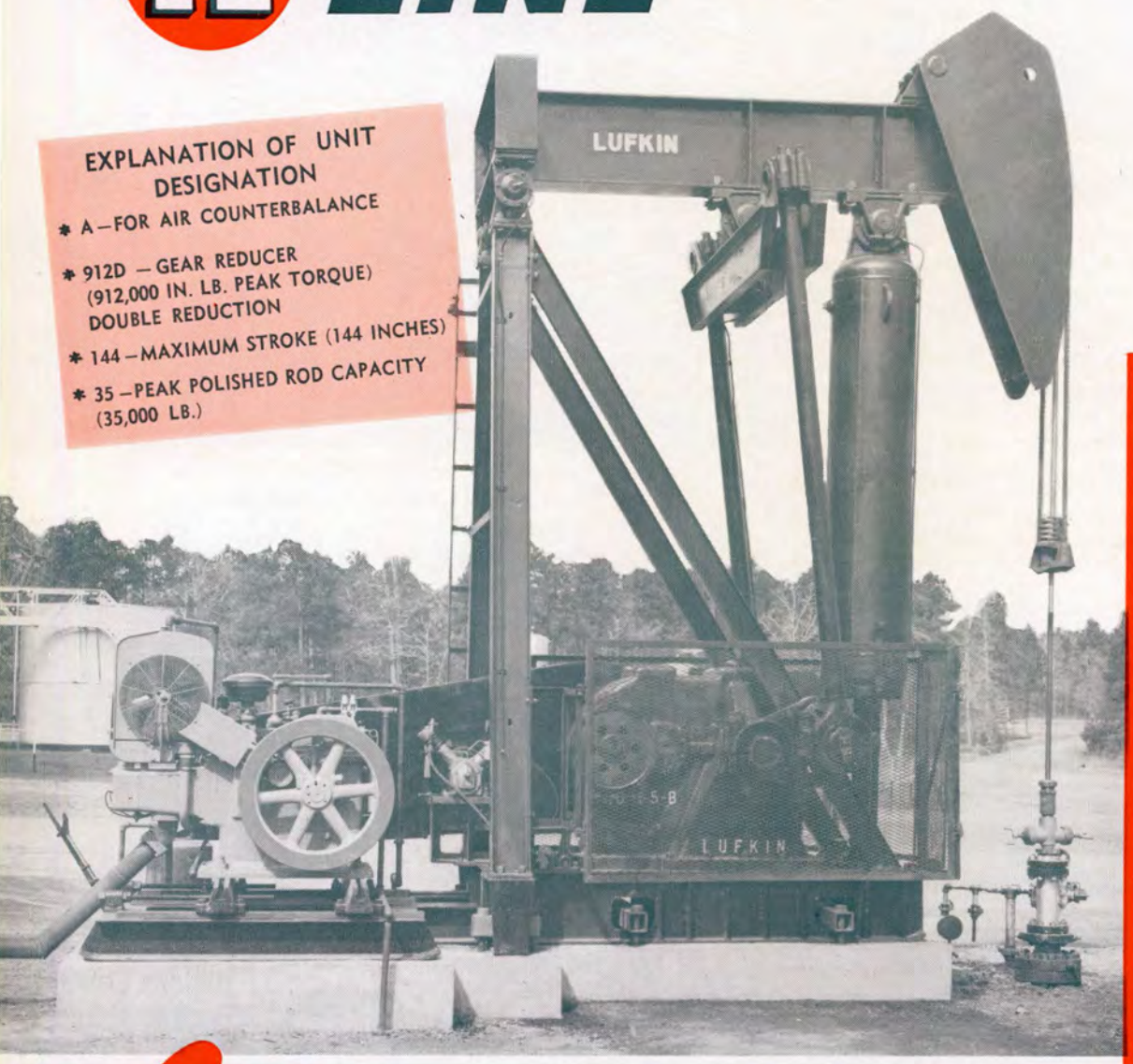
1. Thou shalt take a short course in penmanship.
2. Thou shalt not invade the sanctity of thy secretary's file cabinet.
3. Thou shalt not mumble.
4. Thou shalt not chew thy pencils and expect thy secretary to sharpen them.
5. Thou shalt remember that thy secretary is human and therefore thou shalt not expect the impossible.
6. Thou shalt not commence to dictate after 4:30 p.m.
7. Thou shalt keep sacred the coffee hour.
8. Thou shalt not bear false witness against thy secretary for thine own errors.
9. Thou shalt not covet thy secretary's stapler nor fountain pen.
10. Honor thy wonderful, intelligent, indefatigable, indispensable and beautiful secretary with a fine raise.

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* 144—MAXIMUM STROKE (144 INCHES)
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A-912D-120-35
A-912D-120-30
A-640DB-144-35
A-640DB-120-35
A-640DB-120-35
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A-456DB-100-30
A-320D-100-27
A-320D-86-27
A-228D-86-23
A-228D-74-23
A-160D-74-20
A-160D-64-20
A-114DA-64-16
A-114DA-54-16
A-80DB-54-16

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