

UNEXCELLED FOUNTAIN SERVICE

SPECIALS

- Fresh Strawberry Sundae
- Oriental Sundae
- Carmel Cream Sundae
- Butter Scotch Sundae
- Marshmallow Delight
- Grape High Ball
- Loganberry Rickey
- "The Taste Lingers"

Levy-Vogel Drug Co.

WAR MAKES PROPER ACCOUNTING NECESSARY

The unusual activities and financial

requirements of the war have given a tremendous impetus to the necessity of proper accounts and accounting. The vast contracts being let for

Don't You Know Where? TO SAVE MONEY

—on Furniture when you buy, and where you get more when you sell?

A FEW BARGAINS

- 1 Slightly Used Axminster Rug \$22.50
- 1 Slightly Used Velvet Rug \$23.50
- 1 2-drawer Oak Library Table \$11.85

HARRIS FURNITURE CO.

Phone Red 3171

Across the Track

H. B. Harris, Prop.

Diamond Squeegee Tread Tires

Not offered to car-builders—

but — bought by car owners in far greater volume than any other non-equipment tire.

Why?

Motoring experience guides choice to values.

W. H. Bohnenkamp Co.

1302 Adams St., La Grande, Ore.

the production of ships, barracks and a thousand and one other war time essentials at cost plus a percentage of profits are causing government officials and contractors alike to ask "What constitutes cost?"

The government wants to know whether nothing but cost is included under "cost." The contractor is just as anxious to make sure that "cost" contains an honest amount of depreciation, of obsolescence or of maintenance of his plant.

John F. Forbes, C. P. A., Pac. Coast Partner of Haskins & Sells, the foremost American firm of Public Accountants (for relaxation Mr. Forbes is lecturer in the Economics Department of the University of California) states that there has been greater progress in the profession and the practice of public accounting during the past year than any similar period in the history of public accounting in America. There are many evidences of this and perhaps the most important is the gradual but positive awakening on the part of manufacturers and bankers, through the efforts of the Federal Trade Commission, the necessity of adequate cost accounting systems in factories and other industrial plants. With the active cooperation of the American Institute of Accountants, the Federal Trade Commission has prepared and distributed tentative systems of cost finding and have urged manufacturers to install them. The Commission had endeavored for a long time to secure data with reference to the cost of manufacture. It seemed as if the manufacturers were loath to furnish information but upon investigation, it was found that the fault lay in the fact that the information was impossible to obtain for the reason that a comparatively small percentage of manufacturing plants had any idea of their manufacturing costs.

The development next in importance has been the issuance by the Federal Reserve Board of a pamphlet entitled "Uniform Accounting." This is a reprint from the Federal Reserve Bulletin of April, 1917, for the consideration of bankers, manufacturers, accountants, etc. While called "Uniform Accounting" it is in fact designed to establish a standard of uniform auditing to the end that a statement of the correctness of which is certified to by auditors, must have been verified at least to the extent required by the pamphlet.

The significance of issuing the pamphlet at this time is that in all probability the Federal Reserve Board will require before a great while that all paper submitted for re-discount should be supported by statements certified by public accountants.

Next in order of importance is the great number of state and federal enactments with reference to Income Taxes. The accounts of thousands of individuals, firms and corporations have been designed and maintained for the purpose of furnishing the specific information with reference to the business without regard for accounting technique. The ideal that the cash is the all important thing has been emphasized and the proper accounting of material which is the equivalent of cash, has been neglected. Elements of exhaustion, depreciation and obsolescence have been ignored, notwithstanding the fact that they are as much objects of expense or as much an element in the cost of manufacture as any cash disbursements could possibly be. It behooves a man in these times to so classify his accounts as to secure the best results for himself and his business with the minimum amount of taxes. Naturally, this can only be done through finely organized accounting methods and procedure.

Butter Labels for sale at The Observer Office.

Fighting Mail Order Houses.

Spokane, Wash., July 5.—(United Press)—Culminating plans which have been under consideration for many weeks the Retail Trade Bureau of Spokane composed of the retailers of the city is today preparing to launch an extensive campaign against eastern mail order houses now doing business in the Inland Empire. The inroads upon home trading through the efforts of foreign mail order houses have been exceptionally conspicuous in the smaller towns in the Inland Empire and the movement to eradicate this evil and to stop this outward flow of money is expected to meet with general approval.

Silk Hose Is Barred.

Portland, Ore., July 5.—(United Press)—No high-heeled shoes, fancy dresses, silk hose. Eliminate the fancy stuff. Wear hiking duds and bring along your bathing suits.

That's the word sent out to the Girls Honor Guard of Oregon as the final preparations made for the Guard's summer camp which opened Sunday at Columbia beach.

"We're going out to rough it," said Miss Dorothy Sanford, camp commander. "There'll be no use for high-heeled shoes, silk hose nor dressy clothes of any description. Every girl should have woolen hose, hiking boots, gym shoes, middies, heavy sweater coat and bathing suit." Military drills will be a part of the daily program at the camp.

Constables Now Dog Catchers.

Salem, Ore., July 5.—(United Press)—The constables of Oregon

"The Five Tires"

Lower Tire Cost Than Ever—NOW

For, in the old days, tires not only cost motorists more per tire, but were also so far inferior to the present product, that the final cost—the cost per mile—was from 50 to 100 or more per cent. higher than you pay now.

United States Tires—the 'Royal Cord', the 'Nobby', the 'Chain', the 'Usco' and the 'Plain',

- one for every need of price and use,
- produced by the largest rubber manufacturer in the world,
- produced by the most experienced tire manufacturer in the world,
- produced by a time-tried, exclusive, patented, vulcanizing process,
- produced of only the most carefully selected materials,
- have so far eclipsed every other make of tire that
- United States Tires are famous for their mileage-giving qualities—their low cost per mile.

The proof?—the consistent and persistent tremendous sales increases of United States Tires.

United States Tires Are Good Tires

A Tire for Every Need of Price and Use
'Royal Cord' 'Nobby' 'Chain' 'Usco' 'Plain'

United States TUBES and TIRE ACCESSORIES Have All the Sterling Worth and Wear that Make United States Tires Supreme

have another load put on their already overburdened backs. Under a law enacted by the 1917 legislature, constables become dog-catchers. The measure went into effect July 1. All

unlicensed animals will be picked up and their owners subjected to a fine of \$50 or 25 days in the county jail or both, under this law. From the funds thus secured, all claims for stock in-

jured will be paid, provided the owner of the damaged stock files written complaint with the county commissioners within 10 days after the injury.

The Triumphal March of



A NEW CREATION OF SCIENCE AND NATURE

WHEN we announced Bevo recently, our hopes were high. We knew that we had the most unusual soft drink that had ever been offered: A beverage combining the nutritive extracts of wholesome cereals, the zest of Saazer Hops, a flavor all its own and absolute purity. We knew this because, true to our own ideals, we had experimented for years before we were satisfied to say, "We offer you Bevo—it is a different soft drink—it is good and it is good for you."

High as were our hopes for its reception, we have realized them far and beyond our expectations.

Bevo today is an established popular success. Everywhere the same question is asked:—"Have you tried Bevo?"



Now, one final word. We promise you that, in accord with the known principles of Anheuser-Busch and all its products, Bevo not only will forever maintain its present high standard of quality, but as time goes on our great endeavor shall be to make this soft drink even more perfect in every detail of its goodness.

You will find Bevo at inns, restaurants, groceries, department and drug stores, picnic grounds, baseball parks, soda fountains, dining cars and other places where refreshing beverages are sold.

Guard against substitutes. Have the bottle opened in front of you, first seeing that the seal is unbroken and that the crown top bears the Fox.

Bevo—the all-year-round soft drink

Bevo is sold in bottles only, and is bottled exclusively by

ANHEUSER-BUSCH—ST. LOUIS

BLUMAUER & HO

Wholesale Dealers PORTLAND, ORE.

Families supplied by Dealers

SEE THAT CROWN BEARS THIS FOX



CAUTION SEE THAT THIS SEAL IS INTACT

A RESPONSE TO THE CALL TO ARMS

is easier when in the cooperation received at home there is unquestioned confidence.

STRONG, experienced, responsible, this Institution places at the command of enlisted men a banking service of absolute dependability.

STANDING should to shoulder with the Nation's defenders, always active in patrons' interests, there is positive assurance that our handling of the affairs of those who go to war will be characterized by the utmost safety and efficiency.

Consultation is cordially invited.

United States National Bank
La Grande, Oregon