

MAKE ROOM SALE

MONDAY, FEBRUARY 20, WILL BE YOUR LAST OPPORTUNITY TO TAKE ADVANTAGE OF THE VALUES OFFERED IN OUR "FOUR-DAY SALE." AN INSPECTION OF THE PRICES ON THE QUALITY MERCHANDISE LISTED BELOW AND THE MANY OTHERS WILL CONVINCE YOU THAT IT WILL BE DOUBLY WORTH YOUR WHILE TO ATTEND THIS SALE.

BUY NOW—BOTH YOUR NECESSITIES AND YOUR FUTURE NEEDS. COTTON HAS ADVANCED AND WOOL IS ON THE INCLINE.

SPECIAL for SATURDAY

Shoes

20% off

Any shoe in stock. Our stock of shoes is complete, any style, shape or size in both work and dress shoes.

Special lot men's Dress Shoes, values to \$8.50 \$1.95

SLIPPERS

One special lot of men's Carpet Slippers 25c

SUITS

Special lot \$9.50

OVERCOATS

Unequalled values in men's all-wool Overcoats, values to over \$30.00, \$10.95 to \$19.50

MACKINAW

All wool Neustadler and Shedrane quality \$6.95

LEATHER VESTS

Values to \$13.50, now \$4.95 to \$7.45

Other values in Blankets, Pants, Ties, Sweaters, etc.

Any Shoe in Stock 20% Discount (Saturday)

Westenhaver & Gilbert

1309 Adams Avenue

La Grande, Oregon

Hats

A very complete assortment of Beaver, Velour, Fur Felt and Cloth Hats for both work and dress.

Any Velour or Beaver Hat \$1.75
\$5.00 Fur Felt Hats \$3.50
\$3.50 Fur Felt Hats \$1.95
Special lot of men's Hats 95c

CAPS

Unheard-of values in Regal, "Patrician Cravat" Caps, Jacobs and Diamond Caps 50c, 75c 95c

UNDERWEAR

\$1.65 cotton ribbed union suits 95c
\$1.75 wool mixed union suits 95c
\$6.00 all wool "Wright's" union suits \$3.95

All other underwear reduced proportionately.

SHIRTS

All dress shirts 20% discount
\$2.00 Wool mixed shirts \$1.25
\$4.75 all wool shirts, an exceptional value \$2.95

SOX

Cotton dress hose, 3 for 25c

FLAPPERS IN A TURMOIL

State Agricultural College Girls are Excited over Obtaining Husbands.

(By Associated Press)

FARMINGDALE, N. Y., Feb. 17.—The exclusive young flapper section at the State Institute of Applied Agriculture was all aflutter with excitement today. There was much artful cooing of heads and preening of fine feathers. For in some way the news had gotten about that before nightfall all the good flappers, just budding into henhood, were to get beautiful young husbands, with delightful backgrounds of wealth and social position.

The fact, savoring of Asia, that the brides-to-be had never seen their future husbands didn't seem to bother the flappers. Nor did the fact that each was to share her husband with 19 others. Monogamy still is unknown in the world of White Leghorns, Rhode Island Reds and Plymouth Rocks.

Today's weddings mark the second stage of a three-year egg-laying and poultry breeding contest being conducted by B. A. Ahrens, head of the institute's poultry department.

During the last year, 900 pullets from all parts of the East have been devoting their energies solely to egg laying, and have established enviable records for themselves. The contestants entered by poultry raisers for the experiment-contest, laid 139,477 eggs in the year, or an average of 152.11 per pullet.

A single comb White Leghorn owned by F. J. Loveland, of New York, carried off first prize with 202 eggs. Mr. Loveland's white Leghorn pen also carried off the pen prize with a total of 3,730 eggs. There were 107 pullets out of the 900 entered, that produced 200 or more eggs.

The second, or breeding phase of the contest, which starts with today's matings, will continue through March, April and May, each bride being allotted a setting of 10 eggs. The hens will not be permitted to hatch their own families, however, this detail being attended to by the incubators.

Next fall, 20 pullets from each pen—one from each hen's brood as far as possible—will be selected and placed in the pens their parents occupied.

Tests as to their skill as layers and parents, conducted during the following season, will conclude the contest.

The objects of the contest, which is supported by a \$15,000 appropriation of the legislature and by fees from entrants are:

To encourage selection of stock and a closer study of the physical characteristics which determine a bird's producing and breeding ability.

To furnish each poultry raiser with an accurate record of eggs produced and the breeding ability of each hen entered.

To return to the farm at the end of each year some registered birds with their records of performance which may be used in establishing a definite and successful method of breeding.

And to demonstrate to poultry raisers the methods and practices in breeding and management that will lead to higher production and greater profits.

THIEVES ROB JEWELER.

(By Associated Press)

CHICAGO, Feb. 17.—Three armed bandits Wednesday bound and gagged Mr. and Mrs. Sol Fisher in their jewelry store and escaped with loot valued by the proprietor at \$10,000.

Income Tax Facts

In arriving at net income, the following items must not be deducted from gross income:

Personal, family or living expenses, such as cost of maintaining a home, servants' wages, family life insurance premiums, gifts to dependent, cost and upkeep of automobile used for pleasure or convenience, railroad commutation fare, and similar items.

Amounts paid for new buildings, or for permanent improvements or betterments made to increase the value of any property or estate. Amounts expended in restoring property or in making good the exhaustion thereof for which a deduction is made for "wear and tear," or depreciation.

Premiums paid on any life insurance policies covering the life of an officer or employee, or of any person financially interested in trade or business carried on by the taxpayer when the taxpayer is directly or indirectly a beneficiary under such policy.

Premiums paid on insurance under the war risk insurance act.

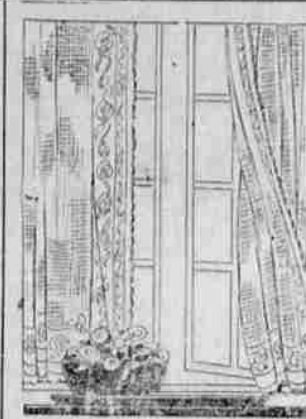
Salaries paid officers and employees of a state or "political subdivisions thereof," such as a city, town, county, or hamlet, are exempt from taxation. The exemption does not extend to salaries paid Federal officers or employees "including the President of the United States, the judges of the Supreme and inferior courts, and all other officers and employees, whether elected or appointed of the United States, Alaska, Hawaii, or any political subdivision thereof, or the District of Columbia."

THE LARGEST CHAIN DEPARTMENT STORE ORGANIZATION IN THE WORLD

A BEAUTIFUL SHOWING OF

New Draperies

SCRIMS MARQUISETTES FILET NETS



REPPS, TERRY CLOTH, CRASHES and CRETONNES

There is a new beauty and freshness for every room in your home in this showing of curtain materials.

In the drape materials there are new patterns and colorings suitable for pillows, upholstering as well as drapes for any room.

The curtain materials are distinguished by the large showing of plain and figures, voiles, nets, cords, swisses and marquises, in white, beige and ivory. Many are with lace and novelty borders.

The drapes range in price from 19c to 98c per yard; the nets from 15c to 98c per yard.

COTTON FLEECE

Blankets

Standard fleece blankets in white, grey and tan with striped borders.

Size 64x80 \$2.19

Size 54x76 \$1.59

27-in. HEAVY

Outing Flannel

15c yard

Good quality 27-inch outing in grey and light stripe patterns. There are just 1000 yards at this price.

WOMEN'S

Hiking Boots

New shipments now make our showing complete. Oil stock and dry tan lace boots, 12, 14 and 16 inch tops, moccasin and raised toe styles.

Prices

\$6.50, \$6.90, \$8.90, \$9.90



WOOL JERSEY

Sport Jackets

\$5.50, \$5.90 to \$10.50

This first showing includes a variety of belted, pleated and pinch back styles, with novelty cuffs and pockets. The color range is most varied.



Woodbury's
Facial
Soap
19c

J.C. Penney Co. Incorporated
312 DEPARTMENT STORES

J. P. Coat's
Crochet
Thread
8c

BIG ADVANCE IN MARKETING

Kentucky Tobacco Growers have Well Organized Business for Disposing of Product.

(By Associated Press)

LEXINGTON, Ky., Feb. 17.—From the days when buyers went from barn to barn and bought tobacco, to the highly organized Burley Tobacco Co-operative Marketing Association, which this year is advancing as much money to growers on a 40 per cent basis as was paid for the entire crop last season, is the progress made in marketing Kentucky's annual Burley tobacco crop of approximately 200,000,000 pounds.

The farmer's fight for good prices for his product has been one of ups and downs. The 1920 crop brought him the highest price he ever received for his tobacco, but the 1921 crop, that cost upward of eighteen cents a pound to grow, was sold at a loss, the season's average being fourteen and one-half cents.

With a view to averting a repetition of this, Judge Robert W. Bingham, Louisville newspaper owner, became interested in the co-operative marketing plan, and in company with several growers, visited Barney Baruch in New York and laid before him a plan for financing the crop.

On March 28 a meeting of tobacco growers from Wisconsin, Indiana, Ohio, Kentucky, Tennessee, Virginia, West Virginia, North and South Carolina and Georgia was held here, at which Aaron Sapiro presented the plan under which California fruit and grain growers and other producers are organized. From this meeting the movement to organize the Burley tobacco growers was launched, and after several months 85 per cent of the crop was pledged and the Burley Tobacco Co-operative Marketing association incorporated in North Carolina.

When the Kentucky General Assembly met the first of the year, the Bingham Co-operative Marketing bill was passed in record time and the association then incorporated in Kentucky. In the meantime, however, the association had secured 117 tobacco warehouses in Ohio, Indiana, West Virginia and Kentucky for its exclusive use. The War Finance Corporation and banks in the interested districts pledged almost \$4,000,000 to the association.

On January 26 the warehouses here

were opened for the receipt of pledged tobacco and it was graded upon delivery by the grower and a check for an estimated value of 40 per cent of the worth of the crop advanced to the growers. Four days later the houses throughout the burley district were opened and tobacco began to pour in.

This plan will be in operation for at least five years, the farmers having signed up for this period of time.

Prior to 1904, the barn to barn sale was in vogue. After this period the loose leaf warehouse, where the tobacco was taken by farmers and auctioned off, was used extensively.

The first attempt to form a tobacco pool took place in Cincinnati in 1897, but was short lived. The famous Equity Society, with its attendant night riding and other evidences of dissipation, was organized in 1901. The Burley Society was organized along similar lines the next spring. After several years the Equity disbanded. The Burley however continued to operate. It is said that never more than 30 per cent of the crop was pledged to it in any year.

The loose leaf warehouse system has been in use during the last few years and there now are several hundred such houses in Kentucky alone, with many others in the adjoining states.

The crisis was reached in January 1921, when farmers offered their high-priced 1920 crops for sale. The average price paid on the opening day on the whole was far below the cost of production, and many growers faced ruin.

RESIGNS CUBAN POST.

WASHINGTON, Feb. 17.—Rox W. Long, American minister to Cuba since 1919, has tendered his resignation to President Harding, to take effect at once.



(By Associated Press)
PORTLAND, Feb. 17.—Cattle were steady today and hogs were 50 cents higher, prime lights being \$11.50 to \$11.75. Eggs and butter were steady.

(By Associated Press)
PORTLAND, Feb. 17.—Wheat was \$1.11 to \$1.12 today.

S.H.E.R.R.Y.'S

LAST DAY

The Most Original Screen Character Ever Developed

"THE GOOD-BAD WIFE"

Adapted from "The Wild Fawn"

With an unusual cast, including Dorothy Green and Sidney Mason

A Photoplay That Will Reach Home

Also Showing

"FIGHTING FATE"

Flour at a Saving of 20c to 40c a Sack

Flour has advanced during the past few weeks 60c to \$1.00 a barrel. All indications point to still higher prices. We are still supplying our customers at the old rock bottom price:

Sea Foam, sack \$1.55 Olympic, sack \$1.97
Blue Stem, sack \$1.68 Picket, Idaho's Best, sack \$1.75

Buy it by the barrel and save more money.

Where The Thrifty Throng

HOOVERIZED