

MANY VISIT AT HOT LAKE

Influx of People From
Outside Points Heavy;
Sanatorium Said to Be
Crowded.

HOT LAKE, (Special)—From a district extending from Salt Lake City to Reno, B. C. and from the Pacific to eastern Idaho, patients have been arriving at the Hot Lake Sanatorium this past week in daily increasing numbers. The result is that the institution, whose entire winter has been busy, is at the present time more crowded than for several weeks.

"Salt Lake City" appears on the register three times this week. Mr. and Mrs. Fred Murphy and W. F. Ford are the residents of the Island Seat city who are taking treatment here. Murphy is a cigar man and has been such ever since he started in business. Until 1918 he devoted his energy to establishing the chain of Fred Murphy Cigar stores. For the last five years he has been manager of the Hemingway Mosler Cigar company, a whole sale concern which also operates 18 retail stores.

Ford is president of the Salt Lake City Transfer company. He has had the pleasure of watching this organization develop from a literary "one horse" affair to one of the largest transfer concerns in his city.

A second patient whose business interest is in transferring is William Penland of Pendleton. Outside of business hours Penland devotes a generous portion of his time to a group of boys. Known as "too old for Sunday School" they nevertheless meet with him the first day of every week seven days a week. This strength is in large measure traceable, thinks Penland, to the fact that they all get together several nights each week for gymnastic work.

Mr. and Mrs. Dan L. Stephenson have been Baker residents taking treatment here. When he recently retired from business, Stephenson had just finished his thirty-second year as proprietor of a Baker jewelry store.

Mrs. George Inman, hospital patient, is the wife of another business man who has made Baker his headquarters for more than thirty years. As a miner, Inman has taken active part in the opening and operating of projects in the Baker and Sumpter valleys. With Mrs. Inman is her daughter, Mrs. D. H. Hildman. Hildman, with the Baker-Sage Hardware company, was also a Monday visitor from Baker.

Mr. and Mrs. "Mer" Kiddie came over from Island City last week and spent several days taking treatment at the Sanatorium.

A group of La Grande residents motored out to the Sanatorium the first of the week, to visit Walter Coffinbury, hospital patient from Portland, included Mr. and Mrs. Ralph Holmes, Mrs. J. H. Oliver and Mrs. Alva Crowley. Mr. and Mrs. S. F. White, of Joseph, have brought their six year-old son, Robert, to the Sanatorium hospital. Mr. White, manager and owner of the Sam White Hardware stores of his city and of Enterprise.

Returning home from attending the Portland service in honor of the late President Woodrow Wilson, the Rev. Leslie L. Boyd, of Baker, stopped at the Sanatorium the latter part of the week.

From Kerenow B. C. comes Harold Caldwell, a surgical patient in the hospital. After he leaves the Sanatorium, he and his mother, who accompanies him, will go to Union. They will be home some three of Mrs. Alice Caldwell. Estvander B. Merrill, a patient from Spokane, Wn., has recently retired from business for the third time. He started his career as a New York commission merchant in 1888. In twenty years having "made his pile" he gave up his work and moved to St. Louis. There the lure of work caught him again and kept him busy until his second retirement in the early eighties. Since then he has been a Spokane loan broker, and has only lately, at the age of eighty-four, dropped out of the business game for the third time.

Mr. and Mrs. A. T. Hill were La Grande residents who spent several days at the Sanatorium last week. Other La Grande names appearing on the register are Mrs. P. L. Meyers, Mrs. Ward T. Fowler, Mrs. W. H. Stafford, Mrs.

Harley Smith, B. C. Editor, Gust Votco, and Mrs. H. J. Kitchin. Mrs. H. O. Shanofelt is here from Richland to undergo a surgical operation. Mrs. Shanofelt's husband has just concluded the purchase of the People's store of his community. He has previously been manager of this under its ownership by the Baker concern of the same name.

George Sutherland, owner of a Walla Walla hardware store, spent the week end at the Sanatorium. While in the Grande Ronde Valley he attended to business interests in La Grande.

Ira Gilchrist, superintendent of the auriferous mine near Homestead, has chosen a slack season in operations there to come to the hospital as a patient. Looking forward to next month when mining will start in again at full blast, Gilchrist prophesies that the 1924 output will be a heavy one.

Mrs. Chester Johnson has brought her little daughter, Nellie May from Haines for a surgical operation. Johnson, a dairy rancher, is coming down to the Sanatorium the latter part of the week.

Mrs. A. D. Blommer, a Pendleton patient last week at the Sanatorium, is now visiting Mrs. L. J. Hill in La Grande. Mrs. Blommer's husband is at present in Baker where he is contractor for the Bridge and Building division of the O. W. R. & N.

Mr. and Mrs. J. J. McGinnis are patients from Glenn Ferry, Ida. During the thirty years they have lived there the McGinnises have been prominent stock owners and have owned a butcher shop. At the present time, though they say they have largely sold out, they own three ranches.

Of the family which owns the historic Ford opera house where Lincoln met death is Thomas C. Chapman, a patient from South Tacoma, Wn. Chapman himself, in addition to owning a restaurant and apartment houses, is a mural decorator and oil painter. His recent "Sunset On the Sound," has perhaps been the most widely exhibited of any of his works. This has been shown in all the large coast cities and in several eastern galleries.

J. E. Harris, registered from Cascade, Ida., contracts for the Boise Payette Lumber company. His camp, which has averaged about thirty men this winter, has sent over 8,000,000 feet of yellow pine the last year.

TEMPTING BATH ROOM LEADS TO ARREST OF WOMAN THIEF

LONDBERG, Prussian Brandenburg, (AP)—Unable to resist the temptation of an inviting bath tub while surveying the castle of Neuwedell preparatory to robbery recently, Frau Selamburg was caught by servants and turned over to the police. She told the police she had been married three times, but married life proved too tame for her and eventually she fell in with a band of Berlin thieves. The woman was assigned to Landsberg, she said, to make a survey of the castle which later was to have been robbed by her confederates. She had cultivated the acquaintance of a woman servant and used this to gain entrance to the building. While exploring the building she came upon the bath room and said its wonderful appointments with steaming water, fluffy towels and perfumed soaps fairly urged some one to use them and she could not resist.

Centralized authority for the merchant marine will be a fine thing. Now all it needs is passenger and freight.

Income Tax Tips

No. 21

Income from dividends for a considerable item in the aggregate income of many taxpayers. A dividend, for the purposes of the income-tax law, is any distribution, whether in cash or property, made by a corporation to its stockholders or members out of its earnings or profits accumulated since February 28, 1913.

A dividend is income to the stockholder as of the date when the cash or property is unqualifiedly made subject to his demand. For example, a corporation may declare a dividend payable December 30, 1922, for which the stockholder did not receive his check until January, 1923. The dividend is a part of his 1922 income.

Dividends received by an individual stockholder are exempt from the normal tax, but subject to the surtax, the reason being that the corporation which declares the

dividend is subject to the normal tax on earnings out of which it is paid. Accordingly, dividends must be included in gross income, but they may be deducted as a credit in computing the normal tax.

Dividends or interest not in excess of \$200 received by individuals during the years 1922 to 1925, inclusive, from domestic building and loan associations, operated exclusively for the purpose of making loans to members, are exempt from both normal and surtax.

SHIPERS DEFTY ENGLISH TARS ON GERMAN STRIKE

LONDON, (C.N.R.)—German seamen are striking in British ports, and German vessels are held up in British waters.

The German seamen are demanding they shall be paid at the same rate as British seamen, and their demands are supported by the British Seamen's and Firemen's Union.

The German Shipowners' association was invited to send representatives to London for a conference, but sent a brusque rejection declaring the situation, "economic and otherwise," was not comparable.

SHERRY'S

SUNDAY AND MONDAY

"Bright Lights of Broadway"

LOWELL SHERMAN

HARRISON FORD

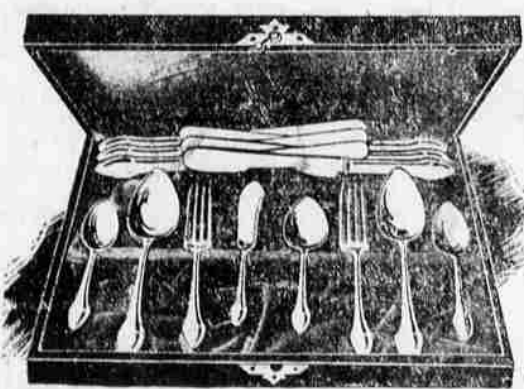
DORIS KENYON

In a throbbing story of
New York—the Empire City

The Beauty Chorus of The New York
Hippodrome—the Sixteen Tiller Girls of the
Ziegfeld Follies.

Comedy,

"IMPORTED TROUBLE"



S-P-E-C-I-A-L

\$1.50 Down and \$1.50 a Week will put this set
in your home
For Dinner At Home

Nothing adds more to the enjoyment of a home dinner party than a complement of pretty silver. Your table is really incomplete without this essential element.

J. H. PEARE & SON SILVER

Peare Quality Is Pre-eminent in Silver

Our very best homes are furnished with patterns from this store. A Peare recommendation is your best guarantee for Style, Quality, Service, Value. We're careful to give authentic advice to our customers.

Consult us on our Easy Payment Plan
Pay us as you get paid

J. H. Peare & Son

La Grande's Leading Jewelers & Optometrists
Established 1891

BIG Stock Reduction Sale!

of Standard Implements

BEGINNING FEBRUARY 15, 1924

Oregon Hardware & Implement Company

LA GRANDE, OREGON

WHAT ARE THE FACTS?

HOW ABOUT THE PRICE?

The price of any commodity is high or low by comparison.

Do you know that if the average binder was priced on a pound for pound basis with your kitchen range, it would cost \$350.00.

Do you know that if it were priced with the world's cheapest car it would cost you \$430.00.

Do you know a 5-foot mower at lawn mower prices would cost \$203.00.

"Are Implement Prices High?"

Do you know that oak lumber is three times as high as in 1914; pine crating twice as high; steel bars two and one-fifth as high; plow steel twice as high; pig iron one and three-fourths times; coke two and two-thirds; cotton ducks two and one-fifth times as high. In addition to these increases in material costs, labor has more than doubled since 1914.

Implement prices are low compared with prices asked for other commodities the farmer buys.

Farmers and Implement Dealers Losses

While we regret the losses sustained by the farmer, he is not the only one who has suffered. Implement dealers sustained a loss of 53% in sales in 1922 compared with 1920. Twenty of the leading companies sustained a net loss of over \$50,000,000 and some concerns have fared even worse in comparison.

Can the Farmer Afford to Buy Now?

Farm conditions are showing a decided improvement. Crops this year showed an increased value of \$1,600,000,000 over last year. New and better equipment will produce enough extra bushels, at a decidedly lower labor cost, not only to pay for its purchase, but to turn loss into profit. The farmer cannot afford NOT to buy.

Regardless of the above facts we are offering you Standard Implements at Practically

PRE-WAR PRICES SWEEPING REDUCTIONS

KENTUCKY GRAIN DRILLS

12-7 Double Disc	\$114.40
16-6 Double Disc	167.00
18-7 Double Disc 6HH	188.40
16-6 Single Disc	150.85
18-7 Single Disc 6 HH	169.45

MONITOR GRAIN DRILLS

16-7 Double Run Feed	166.55
18-7 Double Run Feed	181.75

SUPERIOR GRAIN DRILLS

14-6 Single Disc	161.10
20-4 4 inch Drill	144.50
30-4 4 inch Drill	213.00

VAN BRUNT DRILLS

16-6 Single Disc	155.25
20-6 Single Disc	186.00
14-7 Single Disc	145.25
18-7 Single Disc	180.00
16-6 Double Disc	174.50
20-6 Double Disc	210.00
18-7 Double Disc	196.25

INTERNATIONAL MANURE SPREADERS

Size 1 Spreader	\$154.05
Size 2 Spreader	167.65

INTERNATIONAL P. & O. PLOWS

16-inch P. & O. Sulky	69.80
No. 5 14-inch 2-Bottom Gang with RC 4HH and Riding Attachments	113.40
No. 5, 14-inch 3-Bottom Gang	131.80
No. 5, 12-inch 3-Bottom Little Genius Tractor Gang with Combined Coulters and Jointers	158.95
No. 5, 14-inch 3-Bottom Little Genius Tractor Gang with Combined Coulters and Jointers	163.90

DISC PLOWS

Two-way 24-inch Moline Rev. Disc Plow	78.90
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WALKING PLOWS

14-inch John Deer Walking Plows	\$25.50
12-inch P. & O. Walking Plows	20.85
12-inch Bluebird Walking Plows	20.00
16-inch Bluebird Walking Plows	23.55
16-inch Syracuse Walking Plows	21.00
12-inch Oliver Walking Plows	23.25

WAGONS

2 1/2-inch Studebaker Wagon with Bed	94.35
2 1/2-inch Studebaker Wagon with Bed	103.75
3-inch Mandt 1/2 Trucks, 3-inch Tires	140.10
2 1/2-inch Mandt Farm Trucks	98.90
3-inch Moline Farm Truck	56.40
1 Breaking Cart	22.50

INTERNATIONAL CREAM SEPARATORS

No. 1 Primrose	58.15
No. 2 Primrose	69.73

JOHN DEERE MANURE SPREADERS

Size "C"	\$214.60
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JOHN DEERE PLOWS

14-inch Two-way Sulky Plows with CRC and 3HH	110.75
16-inch Two-way Sulky Plows with CRC and 3HH	112.50
No. 40, 14-inch 2-Bottom Tractor Plow	117.35
No. 45, 14-inch 2-Bottom Tractor Gang	135.15
No. 5, 12-inch 3-Bottom Tractor Gang	174.90
No. 5, 14-inch 3-Bottom Tractor Gang	183.40
No. 6, 14-inch 4-Bottom Tractor Gang	232.40

CORN DRILLS

International 1-Horse	19.85
John Deere Two Row	63.75

POTATO PLANTERS

Hoover Potato Planter	100.50
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FANNING MILLS

No. 2 Success Fanning Mill with Bagger Attachment	56.50
Chatham Fanning Mill with Bagger Attachment	48.65

TERMS---Cash or Bankable Note

F. O. B. OUR WAREHOUSE.

NO DELIVERIES

See us for your International Extras.

We can save you money

DO IT NOW!

OWN YOUR HOME

Start Today

If you want a strictly high-class home—

We Have It For Sale

If you want a medium class, modern home—

We Have It For Sale

If you want a cheap, small home—

We Have It For Sale

If you want a good building lot in any part of La Grande—

We Have It For Sale

If you want a farm, stock ranch, fruit ranch, chicken ranch, or a twenty-acre tract—

We Have It For Sale

If you want anything in the real estate or insurance line, talk it over with us before you buy.

PYRAMID LAND CO.
E. N. Ford, C. L. Berry,
W. H. Berry
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