

La Grande Evening Observer

INDEPENDENT NEWSPAPER

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CITY AND COUNTY OFFICIAL PAPER

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A NEW COMMANDMENT I give unto you. That ye love one another; as I have loved you, that ye also love one another.

Exercise the Answer

A comfortable income is a fair passport to happiness, but only if there is good health to complement it.

To a considerable degree this condition, the doctors assert, is man's own fault. The alternative to poor health is sensible exercise; there is a general indictment that as a people Americans are too ready to watch others disport for their amusement and not ready enough to play themselves for the good of their health as well as for pleasure.

Now that the out-of-doors days are again in the offing this is a subject worth pondering. It is a peculiar thing that the boy who plays baseball on the vacant lot, who participates in track, football or basketball activities and thinks his young life inequitably distributed without that devotion to healthful pursuits, is willing to abandon every one of them when he reaches maturity and generally takes his exercise behind the steering wheel of an automobile.

One criticism has been leveled at the educational system that develops group sports which become inconvenient for the individual to pursue when the groups are scattered on leaving school, and fails to teach those athletics which one or a couple can undertake, golf and tennis being examples.

The greatest corrective of adult ill-health is universal adult amateur athletics. Men should play themselves as well as watch others. The boy at college does not know the gloomy moments the man experiences worrying about his stomach, or his head, or his eyes, or his liver; it is incomprehensible to him.

The national adult health could be vastly improved, without doubt, if everyone could be induced to resume, in a degree suited to him, the athletics of younger days.

"The play's the thing."

A Mistake

Somebody's always taking the joy out of education—and there is little enough joy in it at best. That the feet of college girls are steadily increasing in size is the latest bomb to be hurled in the line of march of fair ones on the way to knowledge.

The girl's feet should not get that way. There is no call for their to swell out just because their owners are crowding their brains with learning.

Operating a radio set at 2 a. m. is not a crime, a court rules, but that probably does not still the angry passions of the neighbors.

A Kansas woman avers that every woman should have three husbands. There is something the matter with some Kansans.

With the baseball schedule for next season announced the robin cannot be the earliest forerunner of spring.

The world invested over \$3,000,000,000 in automobiles last year, conclusive evidence that the earth is not flat.

The Danger Of Getting Off The Beaten Path



Editorials From Over the Nation

AUTOMOBILE ACCIDENTS AT GRADE CROSSINGS

The Railway Age, in an editorial in its current issue, publishes statistics to demonstrate the financial impossibility of eliminating all grade crossings of railways with highways.

Figures already given show that the average cost of eliminating grade crossings in 1922 was almost \$100,000 per crossing. It is reasonable to estimate that the elimination of all such crossings in the country would cost an average of \$75,000. Therefore, the cost of eliminating all the grade crossings that existed at the end of 1923 would have been about \$45,000,000,000.

The railways are now making capital expenditures of about \$1,000,000,000 annually to enable them to handle increased business and reduce operating costs. To

eliminate all the grade crossings that existed at the end of 1923 would require the investment of another \$1,000,000,000 annually for 19 years.

Suppose, however, that no new grade crossings were opened and that by the elimination of those now existing all automobile accidents at highway crossing with railways were stopped.

Another suggestion offered is that trains be required to stop at all grade crossings. The average freight train contains 44 cars and many freight trains contain more than 100 cars.

Among the remedies for grade crossing accidents are the following: First, the elimination of grade crossings in congested areas as rapidly as is financially at the joint expense of the railways and local communities.

A regular advertiser is a dependable merchandise

Income Tax Facts

No. 22.

Amounts paid or accrued within the year as interest on indebtedness are deductible, with certain exceptions, from gross income in determining net income.

Moreover, interest paid by the taxpayer on a mortgage upon real estate of which he is the legal or equitable owner, even though the taxpayer is not directly liable upon the bond or note secured, may be deducted as interest upon his indebtedness.

Indebtedness need not be evi-



OFFICE CAT By Junius

Willie (watching his mother use a vibrator): "Ge, ma, your face must be awful dirty to have to use a vacuum cleaner on it."

SMILE If I knew the light of a smile Might linger the whole day through.

NEVER— Strike a man when he is down—you can't tell how big he'll be when he gets up.

BALLOON SHOES Hitch your wagon to a star—You may go up like a rocket.

Speaking of Common Sense Workmen employed on a repair job in the insane asylum at Salem doubted the accuracy of the clock and asked an inmate if the clock was right.

Doris: "Wonder how Jim made the wrestling team?"

Small-town people are funny. They gossip about a neighbor's character instead of his income tax.

A gown is a dress at twice the price, defines the editor of Sparks and Flashes.

"Distant Relatives" are not invariably distant, however, unless you are poor.

A taxpayer may borrow money from an insurance company in which he is insured. Even where the money is used to pay the premium due upon the policy, the interest paid thereon may be deducted as personal indebtedness.

Since interest paid may be deducted, it follows that interest received is subject to the income tax, and should be included in the gross income of the recipient.

Interest need not be received in cash, but is constructively received when credited and held subject to call.

For example, interest credited to a taxpayer's saving account for the year 1924 is income for that year.

SPRING SILK advertisement for N.K. West & Co. featuring 'HUNDREDS OF YARDS OF NEW SILK' and 'ALWAYS THE NEW THINGS FIRST IS THE MOTTO OF OUR STORE'.

Advertisement for 'SWEETS RODEO BAR' with the slogan 'EVERY-BITES A DELIGHT' and an illustration of a rodeo rider.

Advertisement for 'THE L & L DRUG CO.' featuring 'VALENTINE' cards and 'SPRING COATS'.

Advertisement for 'Norton's Kiddy Shop' with the slogan 'Get one for your little girl before they are all gone.'

Advertisement for 'MARKET JOEL'S GROCERIES' listing items like 'Carsten's Boned Shoulders' and 'Lee Reynolds' Milk and Cream'.

Advertisement for 'Home Independent Telephone Co.' with the slogan 'A Telephone' and 'Is the business man's ally—the home protection—the children's delight.'

THE OLD HOME TOWN By Stanley



Large advertisement for 'Buick Authorized Service' featuring a large Buick logo and the slogan 'Buick Authorized Service anywhere and everywhere is like an insurance policy.'