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SPORT NEWS

PRELIMINARY TO GAME ARRANGED

Line and Backfield to Mix on Maple Court Here Friday Night

As a preliminary to the Pendleton-La Grande basketball game here Friday night, the traditional game between the line and backfield of the football team will be played.

A definite designation of the kind of a game to be played is difficult but it may safely be called a cross between basketball and football. With the exception of not allowing tackling, slugging, or permitting the players to carry the ball more than five steps, all rules will be discarded. Only five players will be allowed on each team, however. As a means of protection helmets had shoulder pads will be worn. The players will include, Bruce, Price, Charlton, Koffer, Dunn, Ingain, and others. Cecil Sherwood veteran of former encounters will referee.

Saturday night both the boys' and girls' basketball teams will go to Wallawa. The Tigers have already won one contest from the Wallawa girls but the Tigers have played no games with the upper county quintet.

YOUR INCOME TAX

No. 14
In making out their income tax returns for the year 1926, taxpayers are advised by the bureau of internal revenue carefully to present their claims with regard to deductions for losses. To be allowed such claims must conform closely to the wording of the statute. Losses are deductible if incurred in a taxpayer's trade or business, by any transaction entered into for profit, though unrelated to the taxpayer's trade or business, or arising from fires, storms, shipwrecks, or other casualty, or by theft, and if not compensated for by insurance or otherwise.

Business losses result usually from the purchase and sale of merchandise. Such losses are ascertained by means of inventories, which are required whenever in the opinion of the commissioner of internal revenue their use is necessary to determine the income of the taxpayer.

The cost of capital assets, less adjustment for depreciation and salvage value, may be deducted from gross income if their usefulness suddenly is terminated, and they are disposed of. For example, a manufacturer may be compelled to scrap machinery because it has become inadequate or obsolete. He may deduct the loss sustained, if he has sold, abandoned, or otherwise permanently parted with the machinery. Such loss must be charged off the books of the taxpayer and fully explained in his income tax return.

A taxpayer deducts a building used in his trade or business, if he may deduct the loss sustained. But if he buys as the site of a new building, land upon which is located an old building, demolition of the old building is not considered a loss, and therefore is not deductible. The value of real estate, exclusive of the old improvements, is presumed to be equal to the purchase price of the land and buildings plus the cost of removing the useless building.

JESS SWEETSER MAKES ASHVILLE SPEECHES

Jess Sweetser, British amateur golf champion, recuperating at Asheville, N. C., from a severe illness, is being called on frequently to make speeches. The great golfer is in demand at dinners and luncheons and is as popular as an emperor as he is in on the golf course. Although he declares at one luncheon, "It's harder to make a speech than to win a golf championship." Sweetser has developed into a minor league baseball fan during his stay in the North Carolina mountains and tried valiantly although unsuccessfully to root the Asheville club into a South Atlantic association championship last season. The British title holder has so far recovered from his illness of last year that he is expected to be a prominent contender in the 1927 national golf tournaments.

CROOKS TO APPEAR IN BERLIN "LOHENGKIN"

When Richard Crooks, New York tenor, makes his debut in Berlin Civic opera next Sept. 15, he will appear as "Lohengrin." He was engaged by Director General Bruno Walter to star in a number of Wagnerian roles. His European concert debut was made about two years ago, when he sang in London, Vienna, Munich, Berlin, Krakow and Copenhagen.

Seventy-one years at sea was the record of Alfred Ronzel, dean of French seamen who died at the age of 83 years.

COLLEGE COACH



This is Justin Fitzgerald, former New York Yanks and San Francisco Seals star, just appointed as 1927 baseball coach for the University of Santa Clara, Santa Clara, Cal.

Cove Hall Now In Use as Gym for High School

COVE, Ore., Feb. 3 (Special)—The manual training class of the Cove high school has made over the interior of French hall and the students are now using it for gymnasium. The partition has been removed, new flooring has been put down and some new lights installed.

The basketball teams are practicing there. Ralph Hunt is coach for the boys team and Miss Doris Neptune is coaching the girls.

A game between the senior and junior boys was played Friday evening, the senior quintet winning.

COVE PERSONALS

COVE (Special)—Mrs. A. G. Conklin is now convalescing at Hot Lake sanatorium, where she was taken ten days ago for an operation.

There will be a special assembly of the Cove high school Friday, when the senior class will present a musical program.

The Rev. C. A. Kopp, of Kalamazoo, Mich., working in the interest of the Bishop's Crusade, gave an interesting lecture at the Ascension Episcopal church Sunday evening.

The Right Reverend W. P. Remington, of Pendleton, was here Thursday for a brief visit.

R. S. French, of Cove, accompanied by his brother, Harris French, of La Grande, are visiting their mother, Mrs. A. M. McKennon, at Clarksville, Ark.

John Miller, of Cove, was at Hot Lake Sunday for an examination.

Mr. and Mrs. Tom Harris and family, of Longview, Wash., are spending a month here with their parents, Mr. and Mrs. W. E. Harris and Mrs. Nellie Martin.

Mr. Larson, an old-time resident of Cove, is here for a few days visit with friends.

Mrs. Lela Wright, of La Grande, is a guest at the home of Mr. and Mrs. E. C. Rees. After her visit, here Mrs. Wright will join her son in Salem.

The Rev. and Mrs. William M. Bradner left Tuesday for the Episcopal convocation at Hood River. They were accompanied by Mr. and Mrs. G. B. Barker, who are delegates from the church here to the convocation.

Mrs. T. F. Conley and Mrs. E. E. Miller were at Hot Lake Thursday. Mr. and Mrs. Jack Seagraves, of Cove, are the parents of a baby daughter.

Mrs. Roy Bell is quite ill at her home here.

All of the L. E. Anderson family have had the influenza, but they are all better now.

Mrs. C. E. Lawson is ill at her home here.

Mrs. Paulina Prilliman is on the sick list.

The high school students' Sunday school class of the Methodist Episcopal church gave a class party in the church parlors Saturday evening.

Ray Alexander is ill at the home of his brother.

P. A.


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PRINCE ALBERT

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Haines Five Wins From Imbler 26-4

IMBLER, Ore., Feb. 3 (Special)—Haines and Imbler played basketball in the new gymnasium here Friday night, the game ending with a score of 26 to 4, Haines winning.

The Imbler team will be able to get more practice now as the new gym is open.

Tiny Airplane, "Houpie," to Be Shown to Ford

KANSAS CITY, Feb. 3 (AP)—The fame of the "Houpie" has reached the ears of Henry Ford and through his chief engineer, he has asked C. C. Melton, of Kansas City, its builder, to fly it to Detroit.

The "Houpie," as it has been dubbed at Richards field here, is a tiny biplane, powered with an engine from one of the motor cars manufactured by Henry Ford in 1914. It has a wing spread of 20 feet and is 14 feet long. It weighs, empty, 550 pounds, more than half of which is engine.

The little plane has a speed of approximately 50 miles an hour in still air and climbs at a high rate of speed.

Melton braved the jibes of the scoffers when he began building the "Houpie" at his home in Rockville, Mo. He moved to Kansas City, finished the little ship and flew it to Rockville and had a laugh on the home town boys.

The "Houpie" is the pet of many army flyers who take great delight in hopping it about. It has flown four and a half years without an accident.

Barber Shop in London Caters Only to Dogs

LONDON, Feb. 3. (AP)—London's newest and most up-to-date dog barber shop is run by Miss Violet Clarke, who caters only to canines of the upper classes.

The shop, called the "Philokoon," is a Greek for dog lover, and is within handy reach of numerous flat-dwelling dog owners in the aristocratic neighborhoods of Mayfair, Chelsea, and Knightsbridge, not far from Buckingham palace.

Charges for hair cuts and shampoos vary according to size of the animal. There is a department for measuring and tooth scaling. The average dog has a hair trim and a shampoo for £2.50 but a St. Bernard has to pay double that amount.

At the street entrance the manager has her desk, and beside her sits the cashier. There is a reception room with wooden partition resembling benches at a dog show. Here the customers wait their turns, gnawing on hard tack biscuits while their masters and mistresses glance through the magnifying glass.

WISCONSIN LAUNCHES SPORTS FOR ALL PLAN

Before the present year ends, every male student at the University of Wisconsin will have a chance to engage in some line of sport. With his retirement as football coach, George Little, athletic director, is focusing attention on the most pretentious intra-mural program in the western conference. More athletic fields are the first step, then a field house for indoor sports. Every student unit on the campus will be counted in on the "sports for all" program.

Getting every student into some sort of athletics, Little declares, "is just as important a developing brilliant varsity teams."

MEDICAL SPRINGS PERSONALS

MEDICAL SPRINGS (Special)—Mr. and Mrs. L. Huffman, of Union, motored to Medical Springs Saturday evening to attend the grand dance. They made the trip in an hour and a half and report that the roads are in fair condition. They returned home after the dance.

Mr. and Mrs. L. Winth were shopping at Baker Monday. They were accompanied home by their daughter, Mrs. E. Harrison, of Bates. She will visit home folks until Wednesday.

J. R. Wanker is at Baker helping with the Woodson cattle, which were taken into Baker valley Saturday.

W. Duncan was helping Cy Turner butcher Monday.

The dance at the school building was well attended.

Miss Norma Mayner spent the week end with her mother, Mrs. Bert Carr, in La Grande.

Among those shopping at Baker Saturday were Mr. and Mrs. F. Whitten, Mrs. V. Kennedy, Mrs. N. Foxe and Mrs. Allen.

Mrs. George Reiber is ill at her home here.

L. S. Winth is building a house for Vivian Kennedy.

Roy Winth returned home Sunday after helping drive the Woodson cattle to Baker valley.

Mr. and Mrs. C. G. Bloom were visiting relatives at Baker Sunday. Mrs. Bloom visited her sister, who lives there.

DIAMOND WEDDING

NEW YORK (AP)—Ashel and Rachel Vidmer, each 95 years old, have just celebrated their diamond wedding. They were married in Kiev, Ashel reads without glasses, never smokes, but likes vodka.

PERRY PERSONALS

PERRY (Special)—Mr. and Mrs. Ole Mathson were shopping in La Grande Monday.

Walter Thompson and family were Union visitors Sunday.

Leonard Lark had the misfortune to have his left wrist dislocated while coasting Monday morning. He was taken to the Grande Ronde hospital for treatment.

Mrs. C. E. Gray and daughter, Virginia, were shopping in La Grande Monday.

Mrs. Walter Thompson was a recent La Grande visitor.

Mrs. H. I. Robinson was a business visitor in La Grande recently.

Guy Tripp and daughter, Wanda, made a trip to La Grande Monday evening.

Mr. and Mrs. E. Beickel and son, Jimmie, were Perry visitors recently.

Miss Isabel Hayter and Miss June Lee were absent from school this week because of illness.

Mrs. Eld Lark made a trip to La Grande Monday.

Mr. and Mrs. Holger Larson were recent La Grande visitors.

K. W. Smith recently made a trip to La Grande.

William Beickel, who has been ill of scarlet fever, has nearly recovered.

Mr. and Mrs. Axel Johnson were recent La Grande visitors.

Miss Frances Smith made a trip to La Grande last week.

Howard Robertson was a business visitor in La Grande the last of the week.

ENGLISH HORSE RACE ANCESTRY INSTITUTION

Horse racing in England, according to G. T. Burrows, British sporting journalist, dates back to the year 1546 and the first race was held at Chester. It was here that racing was first firmly established supplanting foot racing and archery as sports.

The fact that 1546 was the date of the first horse race held on the Roodeys is now verified and horses had to run circuits of the Roodeys for a silver bell worth 111 shillings.

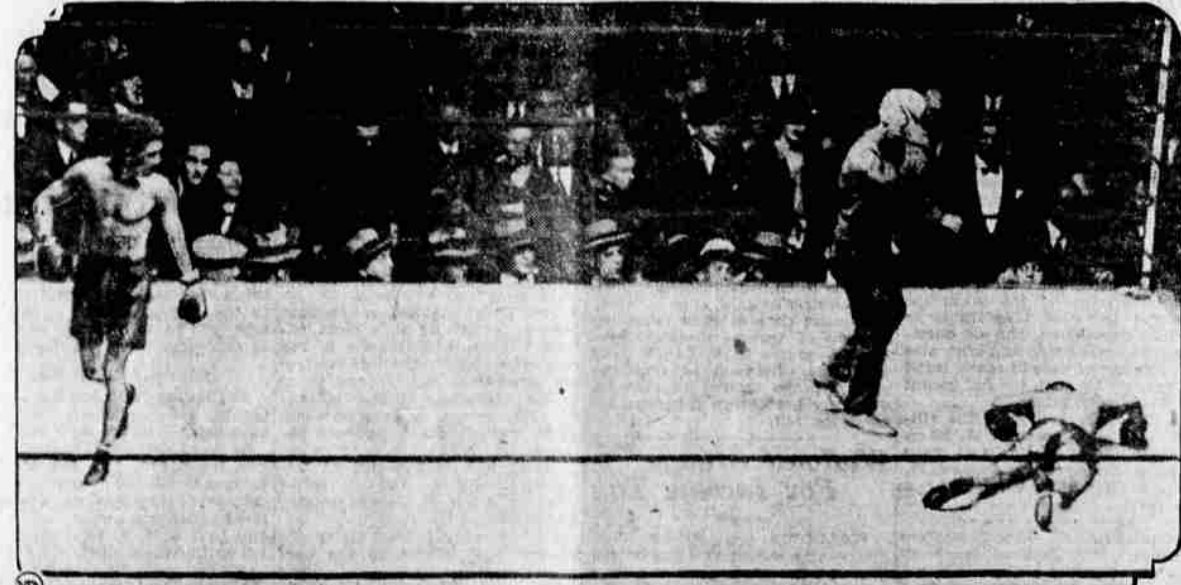
Carlisle had its first race in 1559, and Paisley 1529, while there were races in Cheshire in 1552.

Political caricatures are to be featured in the new "Salon of Satire," which is proposed to be established in Nice. The salon is expected to bring the work of budding cartoonists from throughout France at the end of the winter Riviera season.

YOUNG CECIL RHODES HAS BECOME JOCKEY

Cecil Rhodes, nephew of the great Imperialist Cecil Rhodes, and son of Colonel Rhodes, has not the empire-making ambitions of his uncle. He has become a professional jockey and rode two winners over the hurdles at a recent race meeting.

LA BARBA'S CORONATION AS FLYWEIGHT KING



Fidel La Barba eliminated diehards as to the holder of the world's flyweight title by soundly trouncing Eddy Clark, European champ, in all 12 rounds of their bout in New York. Here's Clark on the canvas in the third round, trying vainly to regain his feet. Just as Referee Patsy Healy counted "nine" and was about to pronounce the fatal "ten," the bell saved the little Scot.

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