

CLASSIFIED ADS

The Market Place of Union and Wallowa Counties

WANTED

WANTED—To buy 2 doz. White Leghorn pullets that are laying. Phone Farmers 109. 3-2-2 t.

WANTED—\$5000.00 for 2 or 3 years. Will give first mortgage on good security. Write Box A, c-o Observer. 2-28-4 tp.

MEN WANTED FOR DIESEL JOBS
RAILROADS, steamship lines, industries, canneries, packing plants; all this powered machinery now fast employing Diesel Power. A 100 h. p. gas engine costs approximately \$13 to operate for 8 hours; 100 h. p. steam costs approximately \$8; but a Diesel Engine of the same capacity uses approximately \$2 worth of fuel. This explains why railroads, buses, aeroplanes, boats (from the largest ocean liners to the smallest fishboats), donkeys, shovels, lighting plants, etc., are all coming Diesel powered. Be a Certified Diesel Engineer. Write us today for our "Free Diesel Opportunities Booklet" and "50c per hour training plan" now in operation. **HEMPHILL DIESEL ENGINEERING SCHOOLS**
416 Bell St., at 5th, Seattle
1043 Pender St., West
Vancouver, B. C. 2-27-3 t.

FOR SALE

FOR SALE OR TRADE—For grain—7 yr. old horse. Ph. Farmers 16X1. 3-2-1 tp.

FOR SALE—Household furniture in basement of J. C. Penney store, 1307-1309 Adams Ave. Must move at once. 3-2-3 tp.

FOR SALE—1 new range, \$25. Inquire 1801 1/2 Jackson. 3-2-3 tp.

FOR SALE—4 room bachelor's house. \$650 cash. Close in. Call Main 900. 3-2-3 t.

FOR SALE—7 room attractive home, modern in every detail. Close in location, \$5000.00, with reasonable terms. 3-2-3 t.

4 ROOM attractive bungalow with a real price, near the high school. 3-2-2 t.

WHEN YOU ARE in the market for a home see us for our list of real bargains. Williamson & Berry, Realtors, with insurance service. 3-2-2 t.

FOR SALE—Burroughs electric adding machine and bookkeeping machine, in best of condition. Cost new \$750.00, will sell at a big discount. Call and see it. E. C. Tuckey, 109 Depot St. 2-28-3 t.

FOR SALE—Alfalfa hay, \$7 ton. 1 mi. N. Allice. Geo. Johnson. 2-28-3 t.

FOR SALE—12 tons baled hay, mostly alfalfa, at Townley ranch 3 1/2 miles from Hot Lake, \$10.00 per ton. J. D. Zurcher, phone Main 12. 2-28-2 tp.

SEVERAL adding machines, cash registers and typewriters for sale, rent or exchange. E. C. Tuckey, 109 Depot St. 2-28-3 t.

FOR SALE—Service station, garage, with equipment, also blacksmith shop, excellent location. 7. V. Brown, Banks, Ida. 2-28-5 t.

FOR SALE—Puredbred Hereford bulls. W. A. Zurbick, Farmers 36. 2-27-3 tp.

FOR SALE CHEAP—Five room furn. dwelling. Modern except furnace. Garage, 2013 Cedar St., near Adams Ave. Price \$2,700.00. Terms. See Grace Snyder, 1405 Adams Ave. Phone 407-J. 2-27-1 t.

FOR SALE—Carrots and Rome Beauty and York Imperial apples. Eric Carlson, May Park. 2-27-3 tp.

HOUSE AND 3 lots at a bargain or trade for Portland property. Address W. L. Collins, Rt. 6, Portland. 2-27-1 mp.

BABY CHICKS—Now is the time to buy baby chicks. Shortage predicted on broilers, hens and eggs, with everyone reducing their flocks. Six leading breeds. WRITE FOR CATALOG. NAMPAL HATCHERY, Nampa, Ida. 2-23-1 mp.

FOR SALE—Pure bred White Wyandotte cockerels, from heavy laying strain. E. H. Becker, Allice. 2-20-1 mp.

FOR SALE—Wood and posts. Phone 194-R. J. D. Fitzgerald. 2-12-1 mp.

FOR SALE—Alfalfa seed, common and Grimm. Also sweet clover seed and spring rye seed. Specialize in cleaning farm seeds. Ph. Farm 4X. 2-5-1 mp.

FOR SALE—A-1 Delicious apples. \$1.35 box, at Berger's grocery, Y & Spruce. 2-25-1 m.

Automobiles

USED CARS
1927 Chrysler "60" coupe.
1930 Ford Tudor.
1928 Chevrolet sedan.
1926 Dodge sedan.

CHRYSLER GARAGE.
3-2-1 t.

An old stone house built by Baron Von Plave, one-time fugitive from the wrath of an Austrian monarch, has been restored at San Antonio, Tex.

Professional Directory

Physicians & Surgeons

A. L. RICHARDSON, M. D.
Physician and Surgeon
Office over Glass Drugs
Office Phone, M-15 Res. M-55

LEE B. BOUVY, M. D.
LEWA WILKES, M. D.
Practice limited to diseases of the Eye, Ear, Nose and Throat.
New Foley Telephone Building
Main 16

DR. F. L. RALSTON
Eye, Ear, Nose and Throat
1-7 SOMMER BLDG.
Phone Main 778.

Astrologer
MRS. FREDERICK BALMES
301 N. AVENUE
Readings by Mail & Specialty

Observer Want Ad Rates

(Count five average words to the line.)
Per line, 1st insertion 10c
Per line, each added consecutive insertion 7c
Minimum charge on one order 15c

RATES BY MONTH
1 line, per month \$2.50
2 lines, per month \$4.00
3 lines, per month \$5.50
4 lines, per month \$7.00
5 lines, per month \$8.50
6 lines, per month \$10.00
Each additional line over five charged at 50c per line per month.

CASH IN ADVANCE is required on all Classified orders to earn these rates. Higher rates charged on all credit insertions. Copy for all Classified orders must be in this office by 10 A. M. DAY OF INSERTION. Stop orders on ad inserted until further notice must be received by the same hour or extra insertion will be charged.

Telephone orders solicited. Cash rates may be earned on line orders by payment on or before date of last insertion.

PHONE MAIN 600
"An Observer Want Ad Will Do It"

FOR RENT

FOR RENT—Strictly modern 3-rm. fur. apt. in best residential district. Allen Duplex, 1507-4th St. Phone Main 543. 3-2-4 t.

FOR RENT—6-rm. mod. house, good location, small garden spot. Call 495-M. 3-2-3 t.

FOR RENT—1/2 furn. duplex house, newly kalsomined, heat and garage. Phone 552-W. 3-2-3 t.

FOR RENT—Apt. Call 469-J or 1908-4th St. 3-2-4 t.

FOR RENT—One 5-rm. and one 4-rm. Apts. Partly furnished. Call Main 84, or Main 848. 2-28-6 t.

ROOM AND BOARD—Suitable for one or two in room. Close in, 906 Main. 2-28-2 tp.

FOR RENT—3 and 5 room furn. apts. 1905 Adams Ave. 2-28-3 t.

FOR RENT—6-rm. mod. house, also furn. room. Call 518-J. 2-27-3 t.

FOR RENT—Apt. at 902 Penn. Ave. Phone 166-W. 2-27-6 tp.

FOR RENT—5-rm. furn. house. Call 219-W. 2-26-1 t.

FOR RENT—3-rm. mod. apt. Newly finished. 2013 First St. 2-17-1 t.

FOR RENT—2 and 3 room furn. apts. Landis Court. 2-10-1 t.

FOR RENT—Furn. houses and apts. with baths, clean, quiet, low rates. Adults. 1810 Greenwood. 8-10-1 m.

Radio Programs

TUESDAY PROGRAMS
National Broadcasting Co.: 6, orchestra; 6:30, vocal and instrumental; 7, musical program; 7:30, dance orchestra; 8, Amos and Andy; 8:15, Memory Lane; 8:45, Smiles program; 9, orchestra; 9:30, Hill Billies; 10, orchestra and soloists; 11 to 12, dance orchestra.

Columbia Broadcasting System: 6, fashion review; 6:30, dance music; 7, Joe and Vi, Charlie Ham; 7:30, Playhouse; 8, orchestra; 8:15, Jester; 9, Wonders of the Sky; As You Like It; 9:30, musical programs; 10, orchestra; answer man; 12 to 1, dance music.

Northwest Broadcasting System: 5:30, health, markets, gardens; 6, Six O'Clock Steppers; 7, Orpheus Ensemble; 8, Easy Chair; Duay Fingers; 8:30, song exchange; 9, records; Venetian ensemble; 9:30, music; 10, sunshine program; 10:30, organ; 11, orchestra; 12 to 3, Revelers.

Spokane
KHQ (590): 7, Town Crier, News, Start of Day; 8, Happy Time; 9, Lullaby; 10, Color Music; 10:30, Woman's Magazine; 11:30, talk, organ; 1:15, seed service; music; 2, studio parade; 3, musical gems; 3:30, dance music; 4, service hour; 5, orchestra; organ; 6, NBC programs; 9:30, Chronicle; 10, tenor; orchestra; 11 to 12, dance orchestra.

Seattle
KJR (970): 5:30 to 3 a. m., NBS programs.

Tacoma
KVL (760): 9, studio program; 9:30, NBS programs.

Portland
KEX (1180): 8, orchestra; 8:15, legislature; 8:30, studio program; 9, Catholic truth society; 9:15, Venetian ensemble; 10, NBS; 11, White Wizard; orchestra; 12 to 3, NBS.

Oakland
KLX (880): 6, concert duo; 7, news; 7:30, organ and guitar; 8, dance band; piano; accordion and guitar; 9:30, Rhinard and Scott; 10 to 11, dance music.

San Francisco
KPO (680): 6, tennis; Cecil and Sally; 6:30, organ, Henry Starr; 7, orchestra; 8, Western choirs; 8:30, Meeting in the Tavern; Roads to Hollywood; 9, Symphony; 9:30, instrumental ensemble; 10, dance orchestra; 11 to 12, Melodists.

Los Angeles
KNX (1050): 6 to 1, CBS programs. Trojans Trio; 7, Watanabe and Archie; Song writer; 7:30, Theatre hour; 8, piano twins and accordionist; 8:30, Lion Tamers; 9, KKK Players; 9:30, Parisian ensemble; 10, Wranglers and Sheriff; 11 to 12, organ.

Denver
KOA (830): 6, NBC programs; 8:15, Casey at the Mike; 8:30, orchestra and mixed quartet; 9:30, musical program; 10 to 11, orchestra.

Salt Lake City
KSL (1130): 6, NBC; 6:30, sponsored program; 7, NBC; 7:30, Chronicle; 8, NBC; 8:15, Merry Millers; 9:30, Romance of Gema; 9, organ; 9:30, male quartet; 10, University night; 10:30, drama; 11 to 12, dance music.

A Wisconsin legislator proposed a state crime bureau for the analysis and classification of crime evidence.

Weyauwega, Wis. has one of the largest rye flour mills in the world with a capacity of 600 barrels a day.

Tulsa and Oklahoma City now are connected by a paved highway.

Income Tax Facts

NO. 24
Depreciation, defined as "a reasonable allowance for the exhaustion, wear and tear of property, used in trade or business, including a reasonable allowance for obsolescence," constitutes an important item in the returns of many taxpayers. A deduction for depreciation must be confined to property actually used in trade, business, profession, or vocation. In general, it applies to the taxpayer's capital assets—buildings, machinery, etc.—the cost of which cannot be deducted as a business expense. Depreciation may be claimed on all business property, which includes not only buildings and machinery of a permanent character, but automobiles, farm tractors, mine and mill equipment, office furniture, and books.

Depreciation of a home or property used for pleasure or convenience, such as an automobile, can not be claimed. Depreciation due to changes in the social or business conditions of a neighborhood, or changes of street grade, or fluctuations of market values can not be claimed. Depreciation of land, whether improved or unimproved, can not be claimed. When in the course of years the owner of property has claimed depreciation to the extent of its cost, no further claim will be allowed. Business property kept in repair may be the subject of a depreciation allowance. The allowance for depreciation is intended to cover the estimated lessening in value of the original property, due to the wear and tear, decay, etc., which in time will require the abandonment or replacement of the property.

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