

The JOY of LIVING

By
SIDNEY GOWING
Illustrations by Ellsworth Young

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(Continued from page three)

My Dearest Daddy: I arrived here safely, and already I'm quite one of the family. Aunt Erythra likes me much better than she thought she would; she is very nice and kind, and I have a lovely bedroom. I am enjoying myself very much at Jervaulx. (That's all perfectly true.) Cousin Alexander is awfully interesting, and I like hearing him talk about Manchuria. He is a gentleman, and one feels he is really good, and that makes me respect him.

I'm awfully sorry I made such a fuss about coming here, but I never thought I should have such a lovely time as I'm having. So you needn't worry about me, because I'm going to be quite happy.

Your loving daughter,

AIMEE.

P. S.—In case you thought of coming over to see me soon, I ought to mention that the whole place is simply devastated with mumps. Of course it's quite all right for me, because I've had them.

Georgina emitted a moan.

"A very proper letter," said Almee, affixing a stamp to the envelope, with a determined thump. "One should always consider one's parents, and spare them pain. And that postscript is a touch of genius; the only thing in the universe Dad is afraid of is mumps. He hasn't had them, and he says they are a formidable affliction to the aged, and very undignified. And it's quite true; I saw five children at Stanhoe with mumps this afternoon. I should hate to tell a fib. Unless," she added, wrinkling her smooth brow, "it became absolutely necessary."

She moved toward the window.

"Almee!" cried Georgina, starting



"Almee!" Cried Georgina.

up panic-stricken. "You're not going! Are you serious about this?" "Not a bit. And don't you be, either," said Almee, as she clicked off the switch of the electric. "See you tomorrow—if I can. Good night, old thing."

The room was plunged in darkness, and there was a scraping sound at the window.

"Almee!" gasped Georgina wildly, fumbling round the wall for the switch. It was some time before she found it, and when she turned it on the room was empty.

"Almee!" cried Georgina, leaning out of the window.

There came a sudden thumping on the bedroom door.

"Almee!" said the stern voice of Lady Erythra. "Why is your light on at this hour? What are you moving about for? Is anything wrong?"

"No—nothing," said Georgina, choking, "n-nothing much."

"Extinguish your light instantly, and go to sleep!"

With shaking fingers Georgina turned off the switch, and undressed pathetically in the dark. She crept into bed and thought of Alexander—the one touch of untroubled calm on the waters of Jervaulx.

CHAPTER V

On the Job.

Morning and the song of birds. The sunshine streamed into the room, bringing with it the God-given fragrance of an April morning; the scent of rain-splashed earth, wall flowers and greenening thorn-bushes. Almee stood and drank it in thankfully, till she realized with a shock that it was past ten.

The only bath available at Ivy cottage was a tub of spring water. Almee made the most of this, and, dressing hurriedly, came downstairs glowing like a piotee. Billy was in the parlor.

"Morning!" he cried.

"Have you been down long?" exclaimed Almee.

"Rout three hours!" he chuckled. "I've covered sixty miles since then. Just a little breather."

"Why—you haven't waited breakfast for me, have you?" she cried.

"Oh, that's all right. Rang a baker up an' got a roll an' milk at Syderford. Nothing done yet—couldn't breakfast without my partner."

Mrs. Samling, with bare, dimpled arms and her face wreathed in smiles, brought in the breakfast. There were brown ducks' eggs, cream, water-cresses and a brace of brook trout.

Billy glanced at his companion from time to time, with a quiet watchfulness.

"Sleep all right, old chap?" he asked presently.

"Rather. Didn't wake up till four now," said Almee, taking a large spoonful of cream honey. "Did you?"

Billy paused.

"Middling," he said slowly. "Say, partner, what'd you like to do now? Rest a bit?"

"Rest!" said Almee scornfully. "I want to live, not rest!"

"Ready to get busy on the Sphinx, an' cleave the ether?"

"Yes, right away."

"Good! I'll get her fixed."

Twenty minutes later they met by the shed where the Sphinx was stored. As Billy wheeled the machine out, he looked keenly into Almee's eyes.

"Partner," he asked, "you haven't anything on your mind, have you?"

Almee laughed aloud. Her eyes sparkled.

"Do I look as if I had?"

"No, by the Great Horn Spoon, you don't!" said Billy, eyeing her with a flash of admiration. "You look as if you'd face the world and laugh at everything it handed you—from a bunch of roses to sudden death. You're fit! Come on."

They went out through the little gate. Billy did not offer to mount the Sphinx till they were clear of the lane.

When he stopped, Almee observed for the first time that the Sphinx had a brand-new spring pillow-seat clamped to the carrier.

"What's this for?" exclaimed Almee.

"Why, for you, old chap. Easier riding."

"I didn't need it, Billy. The carrier was good enough."

"Nope," said Billy with determination, "not nearly good enough. Carrier! You ain't baggage, are you?"

"Don't know. It's what a lot of people have called me."

"Who?" said Billy indignantly.

"Oh, frumps."

"There's a lot of indiscriminating people about," said her partner abruptly.

The Sphinx started, and Billy threaded lanes at an easy pace. The soft wind of the morning caressed them as they rode. Not that it had any pacifying effect on Almee's spirit. The sense of adventure mounted to her head like wine.

"Here we are!" said Billy, turning onto a long, deserted stretch of high road, running delightfully level and straight. He let the Sphinx out. For eighty seconds the hedges flashed by like long green streamers. At the end of a mile and a half Billy stopped and dismounted.

"Now," he said, "we're not going to talk about how to sell the Sphinx yet awhile; the first thing is to put you wise to her. You've got to know her inside out and backwards—and she's the sweetest thing that ever burned gas. Now, look here!"

Almee knelt eagerly on the grass, and Billy fluently explained, dismantling the parts as he talked.

For twenty minutes she followed him, testing for herself.

"Why," said Billy with delight, stopping and looking at her, "it's like teaching a duck to swim! You catch on quicker than I can show you—you were born to it!"

"I'm an infant to you," said Almee admiringly. "What a head you've got. It's everything a motor engine ought to be but never is. Let's take down the cylinder."

They busied themselves dismantling and re-assembling the engine.

"I'll show you how to drive her now," said Billy. "Stationary, till you get the hang of her."

Almee mounted the saddle, while the machine remained on its stand, and Billy showed her how to control the engine running free with the clutch out. She took longer to grasp this. The controls, though simple, were of an unusual type. In ten minutes, however, she mastered them pretty efficiently.

"Fine!" said Billy enthusiastically.

"Partner, the Sphinx is your big sister! Now we'll run her on the road—I'll ride the pillow an' coach you. But for the land's sake go easy with the throttle. She'll rush you clean off the British isles if you give her any gas."

Almee started dead slow. The ease and resiliency of the drive, once the Sphinx was running, astonished her. Gradually Almee increased speed to fifteen and twenty miles. She was intoxicated by the sense of power, answering to the least touch of her fingers.

"Glorious!" she gasped.

"You're doing fine," said Billy, watching keenly. He made her practice stopping and starting, including emergency halts. "Say, isn't she the last word in lady's mounts?"

"Rather!" said Almee, in spite of a sense of difficulty with her dress and the Sphinx's tank, low though it was.

"Except—I feel as if I were all stockings."

"Shucks! what of it?" he answered impatiently. "There's nobody here to see. Try her on the high gear now."

Almee changed gear deftly enough,

and for awhile drove steadily. But the intoxication of speed confused her senses. She made the one mistake she had been warned against. The Sphinx dashed forward like a whippet, and, in trying to rectify the error she made it worse.

"Throttle down!" said Billy sharply.

Intending to obey, Almee blundered again, and closed down the extra air inlet. The Sphinx roared in protest, and shot ahead like a bullet from a gun. The pace was awful. How the machine kept on the road was a miracle. Every moment promised a de-

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livestock, whether produced on the farm or purchased and resold. Where farm produce is exchanged for groceries, merchandise or other articles, the fair market value of the articles received must be reported as income. A farmer who rents his farm on the crop-share basis must report such income for the year in which the crops are sold. Profits derived from the sale or rental of farm lands must be reported.

Every person whose gross income for 1922 was \$5,000 or over must file a return, regardless of the amount of the amount of the net income. If a husband and wife living together have an aggregate gross income of \$5,000 or more, separate returns or a joint return may be filed.

Regardless of the amount of gross income, Clyde G. Huntley, collector of Internal Revenue, reminds taxpayers that returns are required of every married person living with husband or wife whose net income for 1922 was \$2,000 or over, and of every single person or married person not living with husband or wife, whose net income was \$1,000 or over. "Net income," upon which the tax is assessed, is "gross income" less certain specified deductions.

"Gross income" includes gains, profits, and income derived from salaries, wages, or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, business, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, dividends, securities, or the transaction of any business carried on for gain or profit, or gains and profits and income derived from any source whatever."

In computing his income tax, the farmer may deduct all amounts paid in the production, harvesting, and marketing of crops, including labor, cost of seed and fertilizer used, cost of minor repairs to farm buildings (other than the dwelling), cost of repairs to fences and machinery and the cost of small tools used up during the course of the year, such as pitchforks, handrakes, hoes, axes, etc.

Willing Workers of the Christian church will serve a tea at the home of W. O. Livingstone on Tuesday, January 23, from 4 to 8 p. m.; p. 25 cents. We solicit the patronage of everyone.

'8-29 MRS. L. HUSTON, Sec.

NOTICE OF FINAL SETTLEMENT.

Notice is hereby given that the undersigned as administrator of the estate of C. F. Williams, deceased, has duly filed his Final Account in said estate in the County Court of Morrow County, Oregon, and that Wednesday, the 14th day of February, 1923, at eleven o'clock in the forenoon of said day, and the County

Court room in the County Court House at Heppner, in said County and State, has been duly appointed by the said Court as the time and place for the proving of the same and hearing of any objections thereto.

Dated this 10th day of January, 1923.

W. P. MAHONEY,
Administrator of the Estate
of C. F. Williams, Deceased.



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without "metallic" suggestion

(This scientific tone chamber, light as a violin, as tensely resonant as a drum head, is largely responsible for Brunswick's Supreme Position in the musical world.)

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at Harwood's Jewelry Store

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Big Values for Little Money

No Trouble—

It's no trouble for you to drop in our store and leave your grocery order, either as you go to or come from the postoffice—we're next door.

Or—

perhaps it might be less trouble for you to phone your order from your own home. In that case just ask central for Main 53; that's us

In any event—

it's no trouble for us to take your order and fill it with the same painstaking care that your druggist would employ in compounding a prescription. That's what we are here for—to fill your order with neatness, accuracy and dispatch.

We smile—

once in awhile when at work. Come in some day and give your order personally and let us prove this statement. Our prices, service and quality of goods will make you smile and the situation will be mutual.

Phelps Grocery Company

INCOME TAX POINTERS

In making out his income tax, return, the farmer is required to report as gross income all receipts derived from the sale or exchange of farm products, including crops and

(Continued next week)