and Luola Benge.

#### LOCAL NEWS

of afe of afe of of afe of afe of afe of afe of

John McDevitt was a visitor in town from his ranch north of Lexington last Wednesday.

FOR SALE-Pair extra large portiere curtains nearly new. Reasonable. Mrs. Chaffee. Third door east lower Main St. bridge, Hepp-

RAISE RABBITS in your spare time. 10 days. Easily raised and very profitable. Thoroughbred stock for sale. Send for particulars, Address Blue Mountain Fur Farm, Heppner, Ore. 38-tf.

W. P. Mahoney, John Kilkenny, Kelly, L. V. Gentry, Joe Hayes and Frank Monahan are among the Morrow county sheepmen who are attending the Woolgrowers' convenat Pendleton this week.

Mrs. L. A. Darling, who has been visiting her grandparents, Mr. and Mrs. Crockett Kirk, for some time. left for her home in Idaho Tuesday afternoon. Mrs. Darling was formerly Miss Allene Sprouls of this city.

The home of Chance Wilson, well known Grant county stockman, was destroyed by fire a couple of weeks ago, together with all its contents. \$2,800 insurance will but partially cover the loss.

Co. at Heppner.

ness at Bend, was here during the Clark's canyon. week and announced that he expects to return to Morrow county at an early date and again take charge of his wheat farm in the Eightmile known resident of Heppner, died in a 💠 HOW? Instructions on Form 💠

at Beck's barn in the Blackhorse city. She was about 50 years old - WHAT? Four per cent nordistrict Saturday evening for the and for several years had been a 💠 mai tax on the first \$4,000 💤 which Miss Audra Grogan is teach- the daughter of the late Mr. and Mrs. er. As is usual with social affairs John Jenkins, both of whom lost 🕏 in that district, the dance was a suc-

Miss Doris Healy, a student at Oregon State Normal school at Monmouth was one of the winners in the Portland Telegram's "blot out" conmoney to complete her teacher's training course. Her parents reside on their farm on the Boardman pro-

Mr. and Mrs. John Patterson reevening where they spent a couple of weeks visiting their son, B. R. Patterson, and his wife, B. R. bought a drug store in Pasadena last sumhealth has improved greatly since going south and they are well pleased with the change

The few parents and other visitors present at the final debate of a series at the high school last Wedneeday were much gratified with the lucid arguments produced by the young debaters. The question was: 'Resolved, that the government should fix a minimum price on wheat. Some of the visitors believe that many local farmers, business men and others could have picked up a lot of information on that allabsorbing topic had they been pres-

#### IS THE MODERN CHICKEN A FOWL, OR WATE IS IT?

that modern science has been doing her home north of Lexington, Monlately is to whack a lot of traditions day morning, January 21, 1924, at and academic controversies clear in the age of 30 years, after an illness to limbo. Such is the case with that of about ten days historic discussion. 'Which is the She is survived by her husband mother of the chick, the hen that and three children, one daughter,

the honors and title thereof. The and sisters: John and Dan McDevitt, modern electric incubator has scram- of hear Lexington; Mrs. Mary Johnbled things so that the chick itself ston, of Heppner, and Anna and doesn't know whether it is a fowl or Margaret McDevitt, living at home. watt.

very popular in the poultry industry. Cantwell officiating. Incubator installations on the lines of companies serving chicken ranches vary in size from 500-egg capacity to 500,000 total capacity. There is in operation in the middle west a and gratitude to our friends and

trically varies from \$1 to \$1.50 per illness, death and burial of our be-160 chicks. This cost is based on loved wife, mother, daughter and siseight weeks in the brooder. It has ter. Especially do we remember the been demonstrated that the steady, kindly offices of these who minisadjustable heat provided by electered to her during her illness. tricity is superior to any other form Words are weak and we can only of heating - Open Window.

Subscribe for the Herald, only \$2

#### **OBITUARY**

berculosis, of which he was a victim. next month. 39-40 He was aged 28 years, 2 months and

> this county for several years. He Eaks and was universally respected. He is survived by his widow and an Ruhr district." infant daughter. Funeral arrangements were delayed to await the arwho could not reach here until Sat-Elks' temple, where appropriate ceremonies were observed by the lodge kev. W. O. Livingstone delivered the funeral sermon.

#### Leffler

Mrs. Jane Leffler, a respected pioneer woman of this county, passed away at a ripe old age last Wednes- - INCOME TAX IN NUTSHELL -The home was a good one and the W. S. Leffler, at Bingen, Washingday morning at the home of her son, 14 ton. The body was brought here for interment and the funeral was held -Mr. and Mrs. C. Darbee, who have Friday afternoon from the Methodben enjoying a vacation for several ist Community church, Rev. F. R. F. weeks at western Oregon and Wash- Spaulding conducting the services. ington points, have returned and Mr. Interment was in the Masonic ceme-Darbee is again on the job as chief tery, where she was laid to rest berepresentative of the O. W. R. & N. rice her husband, who passed away - WHEN? The filing period is several years ago. She is survived : from January 1 to March 15, .: Noah Clark, former resident here by her son, W. S. Leffler, and a . but for some time engaged in busi- daughter, Mrs. Wm. Kummerland, of

Mrs. Hattle Mallory, a former well . Fortland hospital recently and was 🖈 1040A and Form 1040; also 💠 A pie social and dance was given buried in Riverview cemetery in that distribution of the social and dance was given buried in Riverview cemetery in that benetfit of Blackhorse school, of resident of Cascade Locks. She was their lives in the Heppner flood in . 1903. She is survived by her husband, Charles P Mallory, four sons, two daughters and the following brothers and sister: John Jenkins, .of Boardman, Oregon; Charles Jentest, for which she received \$330.00 kins, of Mt. Vernon, Oregon, and in cash. Miss Healy will use the Mrs. Edith Weleny, of Berkeley, California.

#### Bleakman

Mrs. Eivira Ellen Bleakman, one of this county's most respected pioturned from Pasadena Saturday neer women, died at her home in Hardman, Tuesday, January 22, 1924, at the advanced age of \$1 years, 1 month and 13 days. She had been in poor health for the past mer and is doing a fine business. His two years and recently she failed rapidly. The funeral was held Thursday, Rev. Livingstone ducting the service.

> (A sketch of Mrs. Bleakman's life appears in another column.)

#### Meadows

Mrs. S. W. Meadows, a former resident of Heppner, died at her home ident of Heppner, died at her daughter's home in Oakland, Calif., last Saturday. The body will arrive here this evening and the funeral will be held from the Methodist Community church Wednesday afternoon. Her husband died and was buried here several weeks ago.

#### Fitzpatrick

Mrs. Grace Fitzpatrick, beloved wife of Michael Fitzpatrick, and One of the disconcerting things daughter of Barney McDevitt, died at

lays the egg or the biddy that sets Catherine Jane, and two sons, Francon it?" Correct answer is "Neither is and Barney Michael, the latter only ten days old; her father, Barney Little Mrs. Kilowatt now claims McDevitt and the following brothers

The funeral was held Wednesday Electricity has recently become at St. Patrick's church, Rev. Father

#### Card of Thanks

We wish to express appreciation hatchery of one million egg capacity. neighbors for kindly assistance and The cost of brooding chicks elec- sympathy extended at the time of the thank you.

M. J. Fitspatrick and Children Barney McDevitt and Family John McDevitt and Family.

#### 

U. OF O. DEBATING TEAM

University of Oregon, Eugene, Jan. of the first 24.—(Special.)—Margaret Woodson, Claude Haney, a well known versity of Oregon, has been chosen a young man of this place, didd last member of the women's varsity de-Tuesday evening after on illness of bate team and will serve as a memnearly two years, during which time ber of the Oregon negative team went off the grade and turned over tive being the victor in each case. all that was humanly possible was which will meet the Willamette Unidone to thwart the ravages of tu-versity affirmative team in Salem car and received serious injuries, al-

Miss Woodson made the varsity aloong well yesterday. team in her freshman year and is Mr. Haney was a native of the considered to be one of the best wo- be learned, went into the creek at state of Missouri and had lived in man debators in the University. The the north end of the Gale street Woodson presented the cup on bequestion to be debated by the women bridge during the evening, their was a member of Heppner lodge of this year is, "Resolved: That France Ford car plunging over a 15-foot should immediately evacuate the ledge of rock into the creek. For also commended the other classes on either side of it they wish to debate.

The contest in February will be and no one was seriously injured. the first debate of the year for the rival of his father from Montana, women. Another debate, a dual missed the highway after crossing meet with the University of Califor. the Main street bridge, but fortunuraay evening. The funeral was nia, will be held sometime in May, ately struck the old grade and drove her: Sunday afternoon from the Miss Woodson will participate in her car to safety. both events.

> Miss Mary McVenna has gone to the curb even in the lighted streets. The Dalles to visit friends for a few

- WHO? Single persons who had net income of \$1,000 or more or gross income of \$5,- + present. 000 or more, and married 4 couples who had net income of \$2,000 or more or gross income of \$5,000 or more 4 must file returns.

1924

\* WHERE? Collector of interin which the person lives or \* and Miss Retha Owen. has his principal place of . }. business.

the law and regulations.

of net income in excess of . the personal exemption and . credits for dependents. Eight 4 per cent normal tax on balance of net income. Surtax 4 from 1 per cent to 50 per 💤 cent on net incomes over \$6,-000 for the year 1923.

#### ++++++++++++++ Tips for Taxpayers No. 5

In the making of his 1923 income tax return the business man, professional man, and farmer may deduct from gross income all items properly attributable to business expenses. In the case of a storekeeper they include amounts spent for rent of his place of business, advertising, premiums for insurance against fire or other losses, the cost oof water, light and heat used in his place of business, drayage and freight bills, the cost of repairs and maintenance to delivery wagons and trucks, and a reasonable allonance for salaries of employes. A professional man, lawyer, doctor or dentist may deduct the cost of supplies used in his profession, expenses paid in the operation and repair of an automobile used in making professional calls, dues to professional societies, subscriptions to professional journals. office rent, cost of light, heat and water used in his office, and the hire of office assistants. The farm-

er may deduct amounts paid in the

production and harvesting of his

crops, cost of seed and fertilizer

used, cost of minor repairs to farm

buildings (other than the dwelling)

and cost of small tools used up it

the course of a year or two.

#### Dense Fog Causes Accidents

near Heppner, one with rather serlous results.

Mr. and Mrs. J. D. Bauman, of near Lexington, were on their way though she was reported getting

Four men, whose names could not tunately the car did not turn over

Several other drivers report having difficulty in keeping away from

#### Republicans Will Meet Tonight

A meeting of Republicans will be held at the court house this evening when a brance of the State Re plans will be made for the coming presidential campaign. Every Republican in the county is expected to be

#### HIGH SCHOOL NOTES

came off last Wednesday The question was the minimum wheat price. The first debate was held between the Juniors (affirmative) and the

Freshmen (negative). The judges nal revenue for the district i were Miss Chambers, Miss Wright

10:30, when the Freshmen (affirmative) and the Sophomores (negative) competed. The judges were Mrs. C. E. Woodson, F. L. Harwood and Charles Thompson.

The third debate was staged before the assembly in the afternoon. A large number of P. T. A. members and other school backers were pres-

# Elkhorn

Best Eating Place in Town

### **WE SPECIALIZE**

in pure, appetizing food, well cooked and neatly served.

A SATISFIED CUSTOMER Means a PERMANENT CUSTOMER

Elkhorn Restaurant

EDWARD CHINN, Prop.

We invite your patronage

### Cold Weather Comforts

When the weather is cold and stormy, what is better than a comfortable club-room, a cue at billiards, a hand at whist, a good cigar or a delicious hot drink?

All these

Pastimes and Creature Comforts

may be found at

Curran & Barr's

## PASTIME

The House of Welcome and Good Cheer

Elks' Building

Heppner, Ore.

#### ent. The Sophomore affirmative teams debated the Junior negative. During the dense fog Saturday C. E. Woodson, W. P. Mahoney and

evening accidents occurred in and Mrs. Arthur McAtee acted as judges. It had been agreed that none of the votes should be opened until after this last debate. When they were opened it was found that each home from Heppner when their car class had won one debate, the nega-However, in adding up the votes, the Freshmen were found to have 4 Juniors 2. Thus the Freshmen were proclaimed the winners of the cup

> their work. The teams were:

Freshmen (affirmative) - Mary Farley and Orren Bisbee. Freshmen (negative) - Marjorle en this week.

Clark and Velma Huston.

Sophomore (affirmative) - Margaret Barratt and Charles Notson. Sophomore (negative) - Lucile McDuffee and Flossie Stendler.

Junior (affirmative) - Vawter

Parker and Harold Beckett. Junior (negative)-Austin Smith

Did you ever hold a conversaaion with an imaginary bird? If not, see votes, the Sophomores 3 and the the play "Clarence" and learn how from Dinwiddie

A debate team from Arion Society offered by the P. T. A. Mrs. C. E. has challenged the Freshmen negahalf of this society. She congratu- time in March. The Freshmen team lated the Freshmen on winning and may select the question and choose

> All the group pictures for the Hehisch are being taken by Mr. Sigsbee. Part of them were taken last week and the remainder will be tak-

# Show Starts at 7:30

THEATRE

Tuesday and Wednesday, Jan. 29 and 30:

A special cast in

MARK TWAIN'S IMMORTAL ROMANCE

### THE PRINCE AND THE PAUPER

A picture for the entire family with a big surprise for all of

Also-"FELIX"

Thursday and Friday, Jan. 31 and Feb. 1:

BOOTH TARKINGTON'S

### "Penrod and Sam"

With a Cast Including BEN ALEXANDER, BUDDY and GERTRUDE MESSINGER, MARY PHILBIN and GARRETH HUGHES

Here is a picture of 110% entertainment. Everybody should

- Also -

#### KISER'S—"THE FESTIVAL HAUL"

Made in Oregon. Pictures of the smelt run, and is chock full of unadulterated comedy.

Saturday, February 2:

WILLIAM DUNCAN and EDITH JOHNSON

### "The Fighting Guide"

A story of the West, full of thrills, pep and comedy.

LARY SEMON "THE HICK"

Sunday and Monday, February 3 and 4:

Hobart Bosworth and Claire Windsor MARSHALL NEILAND'S

## "The Strangers' Banquet"

Adapted from Donn Byrne's novel. Story of Derith Keogh, her struggle to manage the great shipyard left by her father. He had warned her against admitting strangers to the banquet of his inheritance. Her carelessness was responsible for the unlooked for.

> - Also -"GO WEST"

A Dippy-Doo-Dad comedy, in which all the actors are animals. Become acqualated with these remarkable characters.

NOTE-Beginning January 31, we will have only four programs per week, as follows:

Thursday-Friday Saturday (pictures shown only one day) Sunday-Monday

Tuesday-Wednesday. Beginning Jan. 31, Show Starts at 7:45 P. M.

# Sigsbee Studio

Is now open and prepared to take first-class Photographs

> B. G. STGSBEE PHOTOGRAPHER

Located on Main Street Opposite Star Theatre, Hoppner