

LOCAL NEWS

Mr. and Mrs. Ed Kellogg were in from their Rhea creek ranch Saturday.

L. V. Gentry left Saturday morning for Spokane on a short business trip.

Clyde Wells, of Pendleton, was a business visitor here during the week.

Mr. and Mrs. Nat Webb, of Walla Walla, were week end guests at the home of Mr. and Mrs. Percy Hughes, returning home Monday.

Mrs. Kit McCarty and two children, of The Dellas, are here visiting her parents, Mr. and Mrs. Gene Campbell and her sister, Mrs. P. A. Anderson.

Mr. and Mrs. King, of Portland, were here over the week end visiting her father, James Luper, and looking after business matters. They returned to the city Monday.

Miss Thelma Miller has returned from a short visit with friends at Walla Walla. Her brother, Albert Miller, Standard Oil employe at the Washington city drove her home.

RAISE RABBITS in your spare time. Easily raised and very profitable. Thoroughbred stock for sale. Send for particulars. Address Blue Mountain Fur Farm, Heppner, Ore. 38-1f

Mrs. L. E. Olstein and her son, John Olstein, recent arrivals from western Texas, are here from Pendleton looking over the country with a view to locating in the ranch business.

Phelps Grocery Co. shows evidence that spring is coming if not already here by a complete new coat of paint on the interior of their establishment, adding much to the appearance of this popular store.

A little snow squall struck the Heppner Surgical hospital Sunday, February 3, according to reports received from that institution. The new arrival is a boy, weighs 9 pounds, and is the son of Mr. and Mrs. Kemper Snow.

Here's one Heppner man who reports good business: F. R. Brown, who writes fire and crop insurance, says his business has been fine the past year and collections better than during any year since he has been in that line of business in Heppner.

Mr. and Mrs. John Kilkenny and Miss Sarah Kilkenny were in town Monday morning on their way to Echo, where Mr. Kilkenny expected to take the train for Baker county in quest of summer range for his numerous bands of sheep.

George S. Shepherd, a well known attorney of Portland, was here on a short business trip Saturday looking after property interests of some of his Portland clients. Mr. Shepherd has been for years a leading advocate of a 20-foot channel from Portland to the sea.

Mr. and Mrs. C. L. Sweek are at Canyon City this week where he is attorney for Claude Amos, who is on trial there for the fatal shooting of Carl Minkler at Monument last fall. Otis Patterson, of Canyon, former resident of Heppner, is associated with Mr. Sweek in the defense.

Andrew Rood, Sr., who has been in Portland for several months under medical treatment, returned home Friday evening and was enjoying the springlike sunshine and balmy breeze of "Groundhog Day" Saturday. Mr. Rood is much improved in health and looks it.

Ruth Elizabeth, infant daughter of Mr. and Mrs. W. E. Brown, died at the family home at Redlands, California, January 13th. Mr. Brown was a former resident of this county, a son of the late J. C. Brown, a pioneer of this county, who died at Redlands last week.

H. W. Oliver was here from Portland all last week helping out with the powder work on the street improvement work on upper Main street. Mr. Oliver, who is an expert powder and rock man; had charge of that part of the road work for the county for a couple of years and is regarded as an expert in his line.

Miss Harriet Case, until recently employed at Case Furniture Co., has resumed her former vocation of teaching and is in charge of the school on upper Willow creek. Miss Case took the position formerly held by Miss Mary Spaulding, who was obliged to resign on account of ill health.

Maurice A. Frye, the radio man, gave a demonstration of his machines at Nightville school house one evening last week when about 60 residents of the neighborhood were present to enjoy the music and other attractions which the wonderful machine grabs "out of the blue." He will give a demonstration at Pine City one evening this week.

Old Mister Groundhog had ample opportunity to get well acquainted with his shadow last Saturday and if the old fable is true we are supposed to expect another "spell" of winter before the robins nest again.

FOR SALE—Used Ford. All overhauled and in good condition. \$75 cash. Enquire at Herald office. 411f

The following well known republicans of Morrow county have been selected to attend the state meeting of republican clubs at Portland on Lincoln's birthday, Tuesday, February 12: C. E. Woodson and W. B. Barratt, Heppner; Dillard French, Lena; Al Henriksen, Cecil; Bert Mason, Ione, and W. H. Ayers of Hardman.

The Republican mass meeting called for last Tuesday evening was not well attended, due to bad weather, and organization was deferred until a later date. Dr. Conder, representing the progressive wing of the party, was present and C. E. Woodson, who is a regular in politics as well as a regular story teller, favored with one of his latest and best.

Clifford Henriksen of the Moore ranch near Heppner, was calling on friends around Cecil on Wednesday on his return from Pendleton. Clifford was driving a fine new Star car, which he had bought while in Pendleton.

Tips for Taxpayers No. 6. In computing his net income for the year 1923 a taxpayer may deduct from gross income all losses, incurred not only in his business, trade or profession, but in any "transaction entered into for profit" not compensated for by insurance or otherwise.

To be allowed, losses not incurred in trade or business must conform closely to the wording of the statute. For example, a loss incurred in the sale of a taxpayer's home, which at the time of purchase was bought without intention of resale, is not deductible because it was not a transaction entered into for profit.

Losses sustained in the operation of a farm as a business venture are deductible. If sustained in the operation of a farm operated merely for the pleasure or convenience of the taxpayer, such losses are not deductible.

POLITICAL ANNOUNCEMENTS

FOR COUNTY JUDGE

To the Republicans of Morrow County: I hereby announce myself a candidate for the nomination at your hands for the office of County Judge at the primary election in May, 1924. My experience of many years as County Commissioner makes me conversant with the duties of the office I seek, and I shall greatly appreciate your support in the primary; and for all past favors, I thank you kindly.

G. A. BLEAKMAN, Hardman.

FOR COUNTY CLERK

To the Republican Voters of Morrow County: I hereby announce that I will be a candidate for the nomination for County Clerk at the Primary Election to be held May 16, 1924.

GAY M. ANDERSON, (Incumbent)

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

BOARDMAN

The Christian Endeavor of Boardman gave a basket social at the church on Tuesday evening of last week and many motored down from Umatilla. A short program of music and recitations was given before the baskets were sold.

W. A. Goodwin suffered a painful accident one day last week when his car ran over his foot, but his is now able to walk without the aid of crutches.

A son was born to Mr. and Mrs. A. E. Peterson of Castle Rock on Wednesday, January 23.

Mrs. P. J. Mulkey returned last Friday from Monmouth, where she had been called by the death of her brother.

Clara Marcus, member of the sophomore class, completed her work of the first semester and will now attend school at Monmouth, where her parents reside.

The legion and auxiliary gave a big dance in the school auditorium last Saturday night. Ice cream and cake was served by the ladies.

The Smoker given by the Boardman Athletic club in the Beck & Bailey hall Monday night proved to be a success. This is the second one that has been given by the newly organized club.

E. P. Dodd, of Hermiston, was here on business Thursday.

Maurice Goodwin went to Condon Tuesday to spend a few days with his mother.

Last week Warren Brice received injuries about his head when he fell out of a truck. He was taken to The Dalles for treatment.

Mrs. Claude Myers received the sad news of the death of her daughter, Mrs. E. A. Tubbs, in Portland. Mrs. Myers left Monday for Portland.

Work is progressing rapidly on the city water works, old pipes have been laid deeper in the ground so as to be protected against the frost and it is expected that the town will be furnished with a good supply of water within ten days.

Everett Kozar, who has been out of school this last week on account of illness, is improving rapidly. Mrs. E. M. Partlow made application for final proof on her homestead Saturday.

W. Lower is back in Boardman again after being gone for several months.

Mrs. Brice Dillabaugh returned home from Portland Saturday.

Ben Culver, a member of the Soldiers' Habilitating bureau, of Portland, was in town Friday.

Work was commenced on the community park last Saturday. The ground was being leveled and trees

will be planted and other improvements made in the near future.

Mrs. Royal Randa returned from Echo a week ago last Saturday after a few days' visit at her brother's home.

S. H. Boardman returned home last week from Salt Lake City, where he was sent as a representative of this community to a federal committee meeting.

Mrs. J. Risley and son left for Eugene Sunday, where they will visit for a few days.

The American Legion of Boardman will hold a mass meeting in the auditorium of the school house Saturday evening at 8 o'clock.

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.

Where the Railroad Dollar Goes Practically all the money the railroads take in is immediately put back into circulation. Railroads do a large volume of business on a narrow margin of net income. Out of every dollar earned from operation by the railways of the United States there was absorbed in 1922, by Wages and Salaries 44.4 cents Fuel 9.4 " Other operating and maintenance expenses (including such items as rails and ties, loss and damage) 25.6 " Hire of Equipment and Joint Facility Rents 1.5 " Taxes 5.4 " Net Operating Income 13.7 " 100.0 " Out of this 13.7 cents of net operating income, 12.2 cents went for interest on bonds and other fixtures, leaving 1.5 cents for stockholders. Adding 6.9 cents of income from outside sources, net corporate income was 8.4 cents, of which 4.9 was paid in dividends, leaving 3.5 cents available for appropriations and surplus. Gross earnings of the railroads in 1922 were \$1,567,000,000 more than in 1917. This \$1,567,000,000 and more too, was immediately paid out again, as follows: \$918,000,000 in added wages to railroad employes 133,000,000 in added cost of coal, mostly miners' wages 122,000,000 for additional taxes 300,000,000 additional for materials and supplies largely representing wages. The stockholders and bondholders of the railroads got none of the increase. It is significant that good times are always coincident with heavy buying on the part of the railroads and that bad times are periods of light railway purchases. The Union Pacific System is one of the most important enterprises west of the Missouri River. Its nearly 50,000 employes, and their families, constitute a buying power which is the main reliance of many businesses. The purchases of the Union Pacific System from firms located on the System, or which have offices on our lines, aggregate millions of dollars each month. The railways are planning to spend hundreds of millions of new money during 1924 to better serve the public. "Our transportation movement during 1923, is the outstanding industrial accomplishment of the year. The waste of the year 1920 with its car shortages, its derangements of price levels, stoppage of industry, probably amounted to not less than a billion dollars, and the American people and no economic fabric could have stood that loss that did not have a total income in excess of sixty billions. One great contribution to the business stability of the past year has been the fact that we have had a free and regular and orderly movement of transportation."—From address by Secretary of Commerce Herbert C. Hoover, January 9, 1924. Omaha, Nebraska February 1, 1924. C. R. GRAY, President. UNION PACIFIC SYSTEM

Star THEATRE Show Starts at 7:30 TUESDAY and WEDNESDAY, February 5 and 6: MILFORD HOWARD in "The Bishop of the Ozarks" An intensely interesting picture of the Ozark Mountain people, teaching that clean living and service to our fellowmen, in the long run, pay the largest dividends in happiness. —Also— PAPYRUS AND ZEV Two reels showing this noted race. If you are a lover of horses, do not fail to see this. THURSDAY and FRIDAY, February 7 and 8: HAROLD LLOYD in "Safety Last" Seven reels of thrills and laughs. Nuf sed. ALSO THE BEGINNING OF "Her Dangerous Path" Featuring Edna Murphy This is a serial, but is different in many ways from any you have ever seen. Each episode, while a part of the whole story, is a complete short story in itself. Ten of these short stories make up the complete series. WHAT SHOULD THE GIRL DO? Father meets disaster. She, a girl of wealth and fashion, is left penniless. She must plan her own future, make her own living. She must cope with all the dangers of life. Many lovers bid for her heart. Which should she choose? Rich man? Poor man? Beggar man? Which? She asks Wong, household chef and mystic. Wong reads her future in the magic sands. She gazes at the sands. Wong speaks. Each episode a complete prediction, a thrilling adventure. Each episode will be shown for two days (Thursday and Friday) giving a greater opportunity for everyone to see every episode. With each episode we will have a complete program, consisting of a first-class five to seven-reel feature, and THE PATHE NEWS. We have been promised an issue of the NEWS each week, picturing events but two or three weeks old, showing it ahead of many of the larger cities. Regular prices—20 and 30 cents. SATURDAY, February 9: DOUGLAS McLEAN, MARGUERITE DE LA MOTTE, and RAYMOND HATTON "The Man of Action" A mystery comedy, a livewire gem. You saw Douglas McLean in "The Hottentot" and "The Sunshine Trail," and you certainly want to see him in "The Man of Action," which he sure is nothing else but. —Also— "WILD AND WOOLY" "Wild and Woolly" is one of the Grantland Rice SPORT-LIGHTS, picturing thrills, action and humor of the Sport Champions under fire. "Wild and Woolly" means just what it says,—it was made at the Pendleton Round-Up. SUNDAY and MONDAY, February 10 and 11: "THE PRINCE AND THE PAUPER" (Did not arrive last week, but we will get it this time.) Mark Twain—with no bumptious effort to improve upon him. A production preserving the theme of the original and reproducing its spirit amazingly. A picture with plenty of action for those who want their romances on the run. COMEDY "AT FIRST SIGHT" Three of these four programs are shown for two nights, every one is first class entertainment, and you cannot do better than to see them all. Sigsbee Studio Is now open and prepared to take first-class Photographs B. G. SIGSBEE PHOTOGRAPHER Located on Main Street Opposite Star Theatre, Heppner