

Local Happenings

Dr. John Huston, son of Mr. and Mrs. E. R. Huston, who has been spending several weeks with the home folks here in company with his wife, returned from a short business trip to Eugene Sunday evening. Dr. Huston has accepted the position as assistant physician at the University of Oregon health service. He will work with Dr. W. K. Livingston, head of the department, also well known in Heppner, having been here for quite a while several years ago.

Carl Miller, former Heppner boy, now located at Robinette, Oregon, arrived in the city last Thursday, returning home Saturday. Carl was making a hurry call on his relatives and friends here, as he had to get back home to look after his business. He runs a warehouse and feed and fuel business in Robinette. He was accompanied home by his brother, Earl.

Grover Young, brakeman on the local branch, and two kiddies, Billy and Bess, were honored by having their picture in the last issue of the Union Pacific Magazine. Typical of the country in which they reside they are pictured as "broncho busters." Grover on a fine big pony, while the kiddies dressed in Indian garb, are shown mounted on a Shetland pony.

Walter Moore, Paul Gemmill and Kenneth Mahoney, all employed in the First National Bank, went down to Portland Saturday night to spend labor day. Mr. Moore went on to Tacoma to join Mrs. Moore for his vacation, and Paul and Kenneth returned early Tuesday morning in time to be on the job when the bank opened.

J. Kardam, sheep man from Northern Montana, is in town this week looking for a position with a local raiser. Mr. Kardam says he understands the sheep game thoroughly and would like to get in touch with a sheep man who needs a good all-around man to take charge of the outside part of the game.

LaVerne Van Marter returned Saturday evening from a five-day deer hunt in the mountains. Van says the hunting is fine, but a person has to be a go-getter to see one, let alone get a shot at him. Lloyd Hutchinson accompanied Van to the mountains but returned a couple of days ahead of him.

Jasper Crawford returned to his home at Heppner Monday after spending three weeks at the helm of The Herald. Jap saw quite a bit of the county while here and was scheduled

for a trip to Innaha this coming Saturday. A communication from home told of the pressing need of his services there and he left immediately. The young man made the trip to Astoria lake Saturday afternoon and on Sunday morning ascended the peak of that name for a glimpse of the lake basin. Like all other members of the tribe who have seen that wonderful view he is now a radical booster.

Joseph Herald.

Jas. Johnson was over from Range last week, staying most of the time at the bedside of Jerry Brosnan, who has been quite ill. Mr. Johnson paid this office a pleasant call and while here stated that crops are very abundant in his section and range extra good. He returned home the first of the week.

FOR SALE—Under the new McKay Creek Government Irrigation System, some good, level, close-in land at the still low prices on easy terms, or will accept part or all in labor with men and teams on other land. Can furnish hay. E. P. DODD, Hermiston, Ore.

Born—To Mr. and Mrs. Floyd Adams of Hardman, Saturday, September 1, a daughter.

Born—To Mr. and Mrs. Wm. Budden of Lexington, Friday, August 30, a daughter.

Mr. and Mrs. B. R. Finch and son Dickie arrived in Heppner Friday to resume their duties as instructors in the Heppner schools. Mr. Finch has charge of the eighth grade department while Mrs. Finch has charge of the fifth grade.

The Gay Anderson and Leonard Gilliam families returned from a vacation trip to Crater Lake Friday night. Gay reports the fishing there the best ever and the scenery not to be beat.

Prof. and Mrs. E. H. Hedrick have rented the Luper residence in south Heppner for the coming year. The place has been occupied by Mr. and Mrs. Harold Cohn.

Red Cross meeting, county nurse's office in I. O. O. F. building, Tuesday night. Mrs. Emmet Cochran, president of local chapter, urges all members to be present.

Velma Case, who accompanied her mother to Seattle recently, has remained in that city where she will attend the Success Business College the coming winter.

Mr. and Mrs. Orve Rasmus returned from a two weeks' vacation at Lebam Springs Sunday evening. Orve is once more doing duty at the Cohn garage.

Mrs. Jeff Beamer and two children accompanied by her mother, Mrs. Mary Reid, returned from a vacation trip to Seaside Saturday.

Charles Beckst, who has been spending several days in Heppner this week, reports his harvest finished with a very good yield.

Born—To Mr. and Mrs. Leslie Rasmussen at Mrs. Aikens' maternity home in this city, Sunday, September 2, a daughter.

Born—To Mr. and Mrs. N. L. Spencer of Lexington, Friday, August 30, a son.

RANCH FOR SALE—Three hundred and twenty acres improved land, one half mile from Eight Mile Center schoolhouse, adjoining land of Cliff

Jones. For terms, address C. E. Jones, Newberg, Oregon, or E. M. Hawley, Centerville, California.

FOR SALE—On account of illness, will sell 40 acres irrigated ranch near Boardman, Oregon. Price \$7000; \$3500 cash, balance on time. Address E. CALLAHAN, owner, Boardman, Or. party at Portland.

FOR SALE—Seed Wheat—Karko Turkey; field test 99.94 pure; delivered on ranch and dry treated if wanted; in lots from 1 sack to car load. F. E. MASON, Lexington, Ore.

Timber Claims in Umatilla County. Will take options on timber claims in Umatilla county, options to expire Dec. 20th. Address Jerry Cohn, Boise, Idaho, Box 1105.

FOR SALE—Two pairs of Golden pheasants; also a number of fine canaries, singers and in pairs. Mrs. J. W. Cowins, Heppner.

FOR SALE—Cook house and wagon, in good shape; very cheap. See Frank Shively, Heppner.

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AT THESE PRICES

31x4 Heavy Duty Oversize, S. S.	\$19.50
32x4 " " " "	\$19.95
33x4 " " " "	\$20.55
34x4 " " " "	\$21.15
32x4 1-2 " " " "	\$26.40
33x4 1-2 " " " "	\$27.00
34x4 1-2 " " " "	\$27.80
35x4 1-2 " " " "	\$28.45

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50 GOOD CIGARETTES 10¢

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If automobile oils were priced solely on quality and efficiency, no oil should cost you more than good, high quality Zerolene. But quality and efficiency do not determine the price of oils sold here. The difference in the price of Zerolene and other oils usually goes into long-haul transportation and high merchandising costs, which we do not have to pay to make Zerolene available. All that you spend for Zerolene goes to buy high quality oil.

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STANDARD OIL COMPANY (California)

30% less CARBON 5% more gasoline mileage



Union Pacific Taxes \$36,306 A Day

Union Pacific System taxes practically trebled between 1912 and 1922, or from \$4,668,875 to \$13,251,552.

Our 1922 taxes amounted to \$36,306 a day. This would have paid for 17 all-steel box cars every day or a modern freight or passenger locomotive every other day.

Union Pacific System tax payments since 1900 have been as follows:

Year	State and County taxes	Federal taxes	Total
1900	\$1,256,839	\$	\$ 1,256,839
1910	3,206,969	346,792	3,553,761
1912	4,236,265	332,610	4,568,875
1917	6,121,174	3,113,962	9,235,136
1920	9,841,767	4,250,531	14,092,298
1921	9,875,649	2,908,506	12,784,155
1922	9,831,822	3,419,730	13,251,552

*Fiscal year ending June 30. *Calendar year ending Dec. 31.

Union Pacific System taxes for 1922 consumed 6.87 cents out of every dollar of gross earnings and 27.03 cents out of every dollar of net earnings.

Total taxes paid by all railroads of the United States in 1922 were \$304,885,158, which was almost as much as the cost of digging the Panama Canal. Taxes exceeded cash dividends paid by the railroads in each year since 1917, or the entire expense of running the United States Government in 1916. They amounted to 5.4 per cent of the entire gross earnings.

Railroads are the largest tax payers in many states. In some countries railroad taxes equal one-half the total.

Some of the tax money provided by the railroads is used to build and maintain highways on which trackless competitors operate. Some of these highway transportation routes serve as feeders for the railroads, but in most cases they take tonnage from the rail lines, and the taxes levied on the railroads and their trackless competitors are often unjustly apportioned.

Senator Borah, speaking in Congress last December, said: "It will be very difficult to reduce freight rates if we continue in this country to increase taxes upon the railroads as we have for the last four years. . . . These public utilities must collect this money from but one source, and that is from those who ship."

Railroads, like other businesses, must pay taxes. They are willing to pay their, but they ask that the tax burden be equitably distributed, and that the public appreciate that taxation is an element of increasing importance in railway costs.

The price of transportation is bound to keep pace with the cost of transportation. We are bending every effort to reduce the cost.

Constructive suggestions are always welcome.

C. R. GRAY, President.

Omaha, Nebraska, September 1, 1923.

Specials in Wagons and Grain Drills

3-in. Mandt, regular \$160.....Special \$130
3 1/2-in. Mandt, regular \$175.....Special \$140
6000-lb. capacity U. S. Army Wagon.....\$140

Also famous Winona Wagons in various sizes.

VAN BRUNT GRAIN DRILLS.

1 18-7 Disc Drill, regular \$205, Special \$190
1 18-7 Hoe Drill, regular \$195.....Special \$180
1 16-6 Disc Drill, regular \$190, Special \$170

Also Superior Drills at Bedrock Prices.

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Conservative Styles for Men. Snappy Models for Young Men.

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A very new creation in young men's clothes.

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We carry a complete line of Men's Wear, including OVERALLS - SHIRTS HATS - CAPS - SHOES COLLARS - TIES

In fact everything that a man wears—in all sizes.

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A universal custom that benefits everybody. Aids digestion, cleanses the teeth, soothes the throat.

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\$ 5,000 if insured dies from natural causes
\$10,000 if insured dies from accident and in case of total permanent disability the company will

- 1—Waive all premium payments
- 2—Pay \$25 per week for 1 year; and thereafter
- 3—Pay \$50 per month for life; and
- 4—Pay \$5,000 to beneficiary when insured dies
- 5—If disability involves loss of limbs or sight as a result of accident, the company will pay \$5,000 immediately in cash, IN ADDITION to all other benefits.

(In case of temporary disability as a result of either accident or sickness, the company pays \$25 per week for a limit of 52 weeks.)

This shows the actual protection you will get from a Perfect Protection Policy in West Coast Life. These figures are based on a \$5000 policy. Proportionate benefits for larger or smaller policies. West Coast Service is a service that endures. It protects you during your lifetime, and your loved ones after you are gone.

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Without obligation on my part, please send me additional information about your Perfect Protection Policy:

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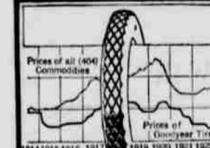
WEST COAST LIFE

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YOU have been able for many years to get Good-year Tires at prices below the average commodity price level, as the above chart shows. You can get them today for 30% less than they cost ten years ago. But you have never been able to get so much quality in a Goodyear Tire as you get today in the new Goodyear Cord. This is a good time to buy Goodyears.

As Goodyear Service Station Dealers we sell and recommend the new Goodyear Cord with the beveled All-Weather Tread and both them up with standard Goodyear Service

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IT'S GOOD business when you deal in dollars. You acquire a stock in trade which never goes below par and is always good in any market. There is scarcely any reasonable desire that the average person cannot gratify—when they deal in dollars—which is another way of saying "Thrift."

The rapidly growing habit of thrift among the American people and a keen appreciation of the comforts and security that comes from money in the bank, makes it necessary that you do likewise else lose out in enjoyment of a full and peaceful old age.

Remember—a pass book at a bank is the only dream book in which dreams come true.

To get ahead, one must have a definite plan about it. When opportunity knocks—have your FIRST NATIONAL BANK pass book about you.



First National Bank

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