

**FRANK L. COWAN, TENOR,
TO BE HEARD HERE SOON**

Special Feature Third Night of Chautauqua.

Frank L. Cowan, who will be heard here on the third evening of Chautauqua, as a special feature of the concert given by the Vernon Quintet, has a tenor voice of uncommon quality and power. He is possessed of a magnetic stage presence and delivers his numbers with



a finish and gracefulness that never fails to please. After receiving his degree of Bachelor of Music from the Chicago Musical College, he coached in opera with Signor Sacerdoti, of Chicago, and later in oratorio with Shirley Gaudell of Oxford, England.

"Mr. Cowan is a young artist who is more and more liked at his every appearance. He has poise and style, as well as a beautiful voice."—The Chicago Gardellian.

**GASOLINE TAX
GIVES REVENUE
FOR HIGHWAYS**

1924 Sales Show Large Increase Over 1923; \$214,497.05 Collected in April.

To the motor vehicle owner, as well as to the residents of the State not so fortunate as to be the possessors of motor cars, any statements which show the quantity of gasoline consumed annually in the operation of motor vehicles, as well as the revenues resulting from the tax thereon are doubtless more or less interesting. The following figures are from the office of the Secretary of State: During April, 1924, 6,791,337 gallons of gasoline and 528,139 gallons of distillate were consumed, from which the tax imposed under existing laws amounted to \$214,497.05. At the end of this month licenses had been issued for 146,585 passenger cars, 11,144 trucks, and 1,330 motorcycles, all of which consume more or less gasoline in their operation. The April sales of gasoline are approximately a 15% increase over the sales for the month of March, and the total sales for the first four months of 1924 will be an increase of substantially 32% over the sales of gasoline for the corresponding months of the year 1923.

Since the law imposing a tax on gasoline became effective in Oregon on February 26, 1919, the number of gallons sold annually and the tax resulting therefrom has been as follows:

1919, 51,949,653 gallons of gasoline, 4,603,729 gallons of distillate, tax \$242,366.52;
1920, 45,100,230 gallons of gasoline, 2,616,039 gallons of distillate, tax \$464,083.35;
1921, 50,967,823 gallons of gasoline, 2,466,481 gallons of distillate, tax \$1,064,372.64;
1922, 57,172,772 gallons of gasoline, 2,559,475 gallons of distillate, tax \$1,192,357.66;
1923, 72,789,725 gallons of gasoline, 3,312,610 gallons of distillate, tax \$2,946,950.79;

For the four months of 1924 ending April 30th, 21,518,814 gallons of gasoline and 1,080,452 gallons of distillate were sold, from which the tax amounted to \$214,497.05.

The total tax collected since the law has been in force amounts to \$5,712,802.12. This entire sum has been

**Gilliam & Bisbee's
Column**

There will be a little harvest and a few Extras to buy.

We are going to allow a ten per cent discount for spot cash on all cutting machinery and extras. We have a good stock of extras and limited supply of machinery, and will appreciate all the business you can give us.

**Gilliam & Bisbee
Hardware - Implements**
We have it, will get it or it is not made.

converted into the State Highway Fund with the exception of \$142,710.51 refunded on account of gasoline and distillate used for other purposes than in the operation of motor vehicles, and \$11,502.23 being the cost of collection of this entire sum.

In the light of the gasoline consumed thus far during the current year it is not unreasonable to assume that substantially 95,000,000 gallons of gasoline and distillate will be used in Oregon during the year 1924 in the operation of motor vehicles. On the basis of the present tax this should return to the state in excess of \$2,700,000.00, all of which will be converted into the State Highway Fund for the maintenance, upkeep and further extension of the roads and highways of Oregon with the exception of such refund as are authorized under the law.

JUST SMILES.

A New Arrival.
Governor (on secret inspection trip)—"Open the gate, please."
Gate Keeper (aspic)—"Whatcha want?"
Governor—"I want to come in."
Gate Keeper—"Sorry, sir,—but it's against the rules."
Governor—"But, I'm governor of this state."
Gate Keeper—"Come right in—you should have told me that at first. You'll find Napoleon, Helen of Troy and Louis XVI right over there. They've been waiting for you."

Worth A Toot.
She—"Buth refused Freddie two weeks ago and he has been drinking heavily ever since."
Cynic—"That's the trouble with Freddie—he never knows when to quit celebrating."

Meeting Competition.
An enterprising grocer in London put a sign in the window which read: "Our groceries are served to the King."
Next day his competitor also had a sign. It read, "God Save the King."

With No Place to Go.
Professor—"This mad haste of ours will in time destroy the race."
Business Man—"That will be a strange sight in a few generations—nothing left but messenger boys."

Encouraging.
Tourist—"I don't think much of this boat. It has been leaking ever since we left shore. Has any one ever been lost here?"
Guide—"Oh, no. We've always found them in a day or two."

Ask Ma—She Knows!
Guest—"I understand you have an old city ordinance here which prohibits a man kissing his wife on Sunday. What is the penalty?"
Hubby—"Why—?"
Wife (quick like)—"No husband."



**A
life saver
in summer**

—Cool Kitchen
—Ready "laid" to start
—No fire to keep up

Pearl Oil's cooking flame is heat concentrated and—for the warm season particularly—a life saver!

With a convenient oil cookstove and Pearl Oil you don't have to lug heavy coal and wood—to overheat the kitchen.

Pearl Oil is refined and re-refined by the Standard Oil Company's special process to insure the highest quality kerosene—non-corrosive, odorless, clean burning and economical. Avoid disappointment—ask for Pearl Oil by name.

STANDARD OIL COMPANY (California)

**PEARL OIL
(KEROSENE)**



has as yet ever been arrested on that charge."
Purdy's Philos.
"My entrant for the laziest man in the world is Bill Spivens, who bought a Little so he wouldn't have to shake the ashes off his cigar."

Garage Chatter.
Air Pump—"You look hollow chested and thin. What seems to be the trouble?"
Inner Tube (wearily)—"Income Tax."

From Washington.
Congressman's Wife—"Wake-up, George, there are robbers in the house."
Congressman—"Impossible, dear. There may be robbers in the Senate—but not in the House."

NOTICE OF FINAL ACCOUNT.
Notice is hereby given that the undersigned Martha Wright and Frank Gilliam, administratrix and administrator, respectively of the estate of Silas A. Wright, deceased, have filed their final account of their administration of said estate with the County Court of the State of Oregon for Morrow County, and that said court has designated as the time and place for the settlement of said account July 26, 1924, at the hour of 2 o'clock p. m. in the court room of the County Court of the State of Oregon for Morrow County. All persons having objections to said final account must file the same on or before July 26, 1924.

MARTHA WRIGHT, Administratrix.
FRANK GILLIAM, Administrator.

AFTER JULY 1—CASH.
We find it necessary to confine our business to a strictly cash basis, and after July 1st we will have to cease extending credit. We have tried to accommodate our customers the best that we could, and are thankful for the fine patronage they have given us, but it will not be possible to continue along the old lines. By selling for cash we will be able to give our customers the advantage, and a

continuation of your patronage along these lines will convince you of this. It will also eliminate the annoyance of bookkeeping and presenting of bills. We shall be pleased to serve you with the very best the market affords at all times, and thank you kindly in anticipation of continued pleasant relations.

PEOPLES CASH MARKET.
Henry Schwarz, Proprietor.

CUTTING UP ALFALFA RANCH.
I am cutting up my 515 acre alfalfa ranch and other lands into small tracts to suit purchaser. I will sell for small payment down and long terms. Any reliable man with some equipment can do business with me. Good soil. Abundant water for irrigation under government project, near two towns, on state highway, good schools with school bus, daily mail, telephone, near neighbors, diversified farming, good market and easy living. Write me for full particulars. E. P. Dodd, Hermiston, Ore.

OREGON WALNUTS WIN NOTICE.
"That Washington county walnuts are gaining a wide reputation is indicated by numerous inquiries being received, some being personal from California growers who are interested in locations and price of suitable land. A gentleman from that state who was in town last week inquired the way to the Groner place and another who made many inquiries said he believed land and climate conditions suitable for chestnut culture in which he was engaged in California. Of this he said the supply has never equalled the demand and prices run as high as 60 cents a pound."—Hillsboro Independent.

"Material increase can be brought about in consumption of nuts without exceeding actual diet requirements," reported the Agricultural Economic conference at the college this year. The area of commercial production in the United States is strictly limited, but western Oregon is within that zone.

SOME WHEAT CONTRACTED.
A price of one dollar the bushel for wheat, basis grade No. 1, is being offered by local grain dealers. Con-

tracting began Monday of this week, and delivery must be made early, according to the terms of the contract. The offering of contracts has been made about two months later this year than last year. Very little contracting has been done by farmers to date, according to information obtainable, the feeling among farmers generally being that conditions of last year when the early price for a big crop gave way to a lower price later will be reversed this year.—Pendleton East Oregonian.

"We expect to begin harvesting our wheat next week," Tom Boylen, Jr., said today. He is manager of the ranch of the Pendleton Sheep Co. The crop in that district has been hurt by the bad season, he declared, and yields will not be up to the high figures of last year.—East Oregonian.

Mrs. M. L. Curran distributor for the Madame X Reducing Girdle. 2t.

WANTS

All summer hats reduced to half price. Mrs. M. L. Curran, successor to Mrs. Julia Clark. 2t.

Wanted—Woman for general housework; prefer middle aged woman without children; good place for right party. F. E. MASON, Box 32, Lexington, Oregon. 2t.

FOR RENT—My 7 room house, strictly modern, including furnace; four rooms newly painted and papered. Rent \$25. Mrs. Ray Moore. For information call on C. A. Minor. 1f.

Good Horse Pasture—Fine bunchgrass, \$2 per month. Address Vern Pearson, Lena, Oregon. 1f.

GOOD MEATS OUR SPECIALTY
Nice tender roasts, sweet juicy steaks of beef. Then there is veal, pork and mutton.

THE BEST IN EVERYTHING.

The Peoples Cash Market
HENRY SCHWARZ, Prop.

In Every Dairy Country

VIKING

is known as the world's greatest

Cream Separator

This machine is available for the Morrow County Dairyman and is on display at Morrow County Creamery, where a demonstration can be witnessed any day.

MODEL C
Capacity 550-6000 pounds
Price \$70.00

Sold on easy terms. A Separator that meets all competitors in Price and Performance.

MORROW COUNTY CREAMERY CO.
HEPPNER OREGON

ALL KINDS OF
Loose and Dried-Out Wheels
REPAIRED

REAR GREASE **M. R. FELL** GAS AND OIL

Selling For Cash
increases the buying power of your dollar.

LET US SAVE YOUR \$\$

We invite a comparison of our prices.

A complete line of General Hardware.

J. I. Case and John Deere Agents

SEE OUR COLFAX DRAPERS
A BETTER DRAPER AT A LOW PRICE

Peoples Hardware Co.

Mailing A Watch

A great many watches are mailed for repairing, especially during harvest, and as this time is nearing a few remarks and suggestions may not come amiss in regard to packing.

A good box, 4 or 5 inches square, should be used. The watch wrapped and firmly packed to prevent bumping against the sides. Cotton should not be used under any conditions.

A larger box costs but 2 or 3 cents extra for postage and usually saves breakage in transit. Insurance on the average watch is 3 to 5 cents and protects one against loss entirely.

We stand back of our watch repairing and main springs are guaranteed one year. Mail orders promptly taken care of.

Estimates on cost of repairing gladly given.

Harwood's Jewelry Store
Heppner, Oregon

*Ambition Without Thrift
Is Treasure Lost*

Fabulous wealth lies hidden in the dark, unfathomable depths of the seas—impotent, worthless, because it is inaccessible to man.

Like this lost treasure is an unthrifty man's ambitions. Day dreams, air castles, and the far reaching plans for the future are NOT impossible for the man who learns the value of thrift.

The bank book is the guide to success and the realization of your plans. Save now; be able to make your dreams come true; be ready for opportunity when it comes.

This bank helps people save by paying 4 percent interest on saving accounts. Start yours today.

Farmers & Stockgrowers National
Heppner Bank Oregon

WHEN SHIPPING LIVESTOCK
Consign to

DUFFY COMMISSION CO.
Union Stock Yards, North Portland, Ore.
Office Phone Empire 1661 Residence Phone Garfield 3501

The 4th

Cash-&Carry Store
JOHNNIE HIATT

FRESH FRUITS AND VEGETABLES FOR CHAUTAUQUA WEEK AND 4TH OF JULY

We invite the public to call and inspect our stock and investigate our prices. No use to send away for your HARVEST SUPPLIES—just give us a chance to figure with you.

1800 MILES ON TWO YARDS OF SCRIP.

Your mileage is greater and costs less when you travel on Red Crown gasoline and Zerolene oil. Use convenient Standard Oil Company Scrip, in \$5, \$10 and \$20 denominations; accepted by Standard Oil Service Stations and dealers wherever you motor. Fine for touring. Saves carrying cash. Economical.

STANDARD of QUALITY
STANDARD OIL COMPANY (CALIFORNIA)

Star Theater

Thursday and Friday, June 26-27
Gladys Hulette and Frnk Lossee in
AS A MAN LIVES
A story of regeneration of great human interest.
Also Snub Polard in **SOLD AT AUCTION**
TWO REEL COMEDY

Saturday, June 28.
Johnny Walker, Pauline Garon and Lloyd Hughes in
CHILDREN OF DUST
An appealing romance that proves there is something in life accumulation of riches.
Also "The White Man Who Turned Indian"
One of the Indian Frontier pictures, of the early friendly Indians, with many real Indians in the cast.

Sunday and Monday, June 29-30
GEORGE BEBAN in
THE SIGN OF THE ROSE
A typical Beban picture which will appeal to nearly anyone.
Also The Dippy-Doo-Dads in **Loves Reward**

Tuesday and Wednesday, July 1 and 2
HAROLD LLOYD in
WHY WORRY
Harold goes to South America for his health and a rest and runs into a revolution. You can imagine how much rest he got. Playing with him is one of the largest men in the world. Everybody will want to see this.
Also Geo. O'Hara in **FIGHTING BLOOD**
20 and 40 cents.

Elegant Programs Thursday, Friday and Saturday Next Week.