

EXPOSITION WILL BE HELD IN PHILADELPHIA

LARGE TRACT WILL BE USED FOR ACCOMMODATION OF THE WORLD'S FAIR.

After considerable doubt as to whether a postponement might not be necessary, it has now been definitely decided that the Sesqui-Centennial Exposition will be held in Philadelphia, June 1, 1926.

This exposition will be of a historical character, involving a review of spiritual, scientific, economic and artistic progress which has been made in America and in the world since 1876 when the last exposition was held in Philadelphia. The deep underlying note of the observance is to be a solemn celebration of thanksgiving for 150 years of freedom, made especially noteworthy by our emergence from the catastrophe of the World War.

The President of the United States has honored the occasion by accepting an invitation to be present and will be in Philadelphia to speak to the people of the nation on July 3rd and 4th.

In the midst of a tract of 2,000 acres there will be, in the first place, three great exposition palaces providing exhibition space of well over 1,500,000 square feet, or more than twenty-five acres. In addition, there is a great Stadium, accommodating 150,000, with large exhibition space beneath the seats, and an auditorium seating 20,000. There are at least twenty additional special buildings now being planned and to be built at the expense of outside agencies, governmental, state and commercial.

RANCHERS URGED TO TAKE STOCK INVENTORY

TAX ATTORNEY FINDS FARMERS MAY EFFECT SAVINGS BY USING INVENTORY

Leslie J. Aker, income tax attorney of Boise, has requested that again the matter of stockmen's inventory be called to mind. He reports that a large number of farmers and stockmen do not contemplate income tax returns for 1926 because in a large number of cases their net income does not exceed \$3500, the exemption provided for married men under the new 1926 revenue law, cepts and disbursements basis.

In many localities only about one-fourth of the 1925 grain and potato crops are marketed, consequently about three-fourths of the crops are held over and being sold in 1926. These farmers will be obliged to pay tax on the 1925 crops sold in 1926, as well as the 1926 crops, with deductions only for 1926 expense, by reporting on the cash basis, while they would have all the benefits of the deductions and exemptions allowed for 1925, if they reported on an inventory basis, and ultimately they would be saved considerable taxes for 1926, says Mr. Aker.

This same principle holds true with stockmen who have been reporting strictly on a cash basis, because they will be obliged to pay a very heavy tax if they should sell out entirely or quite heavily, with no inventory to deduct from gross sales, thereby averaging the income over a long period, instead of showing it all in the one year, as many of them now do.

ABOUT WOMEN

Miss Katherine Nuckols, chosen as the most beautiful girl at the University of Alabama, is captain of the basketball team, champion target shot and holds several swimming records.

Dorothy Mackay, an actress, calmed the audience with her singing and averted a panic when a portion of the theater roof fell in at Wilmington, Del.

Mrs. L. E. Roundtree of Bryan, Tex., is president of the local chamber of commerce, editor of the Daily Eagle and president of the Texas Editorial Association.

Miss Eve Southern of Los Angeles has been chosen as the Golden Rule Girl of America in connection with the Near East relief efforts.

A memorial tablet has been erected in honor of Mme. Marie Harel of France, creator of the famous Camembert cheese.

Mrs. Guy W. Purdy of Omaha earns a handsome income by teaching bridge through radio.

Miss Jane Jennings, well-known actress, has played 178 different "mother" roles during her stage career.

Miss Anne Tukul, who formerly sold candy in the lobby of the Metropolitan Opera House in New York, has recently made a successful debut as a concert singer.

It is claimed that brimless hats make women squint, which must be disappointing to those boys who thought some pretty girl winked at them yesterday.

New regulations provide that women teachers at the University of California may smoke in the privacy of their club house, where cigarettes have been placed on sale.

MODERN GIRL MORE ATTRACTIVE SAYS DEAN

MRS. GEO. T. GERLINGER TELLS OF STYLES WHEN SHE WAS A COLLEGE GIRL.

University of Oregon.—The girl of a generation ago was not as attractive as the girl of today, according to Mrs. Geo. T. Gerlinger, of Portland, member of the University board of regents, who added, in a recent address before a Women's League mass meeting, that "girls now dress more sensibly, with short skirts, a tiny bit of rouge and sensible shoes."

"In my college days," said Mrs. Gerlinger, "girls wore collars from three to four inches high. On our dresses, we had little trains which we carried over our arms, and we wore high-heeled patent leather slippers."

"Today, however," Mrs. Gerlinger added, "young women are sensitive about taguandage; they wish to keep their mothers in the background, while in many ways, their mothers could be of great help to them. In our day we had just as much freedom as you have now, but we did not discuss it so much."

LURE OF THE SAGEBRUSH

A Kentuckian, once a resident of Boise, assailed by nostalgia for the Upland Empire, has contributed a bit of verse to the Lexington, Ky., Leader. He is George W. Gard, civil engineer, and his contribution, "The Lure of the Desert," is an ode to the Snake River valley.

It follows:

"I long sometimes for the sagebrush
And the desert vast and wide,
Where 'The Snake' winds sneakingly
Through it
And the mountains fringe either
side.

"I long sometimes for a cayuse
And the rigging that makes him
complete;
A garb that is free and easy,
And the thud of the ironed feet.

"I long sometimes for a campfire
And the smell of the scented sage;
A bed 'neath the starlit heavens,
Most radiant with age.
"I long for the yelp of the coyote,
That startles the midnight air;
I love the desert's vastness,
So somber, and yet so fair."

—Idaho Statesman.

FORTY NEW MEMBERS JOIN ANNEX GRANGE

Some forty farmers have signed the list to become members of the new Grange being organized at the Annex district opposite Weiser, and at the meeting on February 11 Mr. Oscar Grant was elected temporary master and Mrs. Annie Patch, Mr. W. T. Littleton, Mr. Lindsay and Miss Lucile Grant were appointed as a committee to assist in getting the other farmers signed up and the work in shape to complete the organization the first part of March. Notwithstanding the fact that the roads were almost impassable off the highway a good sized crowd attended the meeting. After the work of organization was taken up the ladies of the district served refreshments.

A woman who is the guest of honor is seated at the right of the host, and the man who is the guest of honor is seated at the right of the hostess.

BRIEFLY TOLD

Thirteen sailors were saved off the English coast by throwing lines across their sinking vessel with rockets.

Joseph Kranz of Duluth had his 3-foot beard burned off when it caught fire from his upset pipe, but he will recover.

Tom, a black cat owned by Geo. Kellar of Bloomington, Ill., has learned to climb up and ring the doorbell when he wants to be let into the house.

Lorenzo Grace, 112, of Atlanta, Ga., bawled out John Stroup, 109, for calling him "grandpa."

As he left the church after his wedding, Henry Duffy of Chicago was summoned to court for speeding.

Three masked men held up a truck loaded with three tons of potatoes near Birmingham, Eng., and drove away with it.

F. C. Simpson of Chicago, charged with being drunk in church pleaded guilty saying "If I hadn't been drunk I wouldn't have been in church."

Chased by a dog, a fox ran into the home of Edward Brock at Rochester, N. H., and was killed by him with a pitchfork.

Lillian McCrae of Newark, N. J., aged 14, was taken into custody when found trying to beat her way to Florida on a freight train.

Mrs. Alice Mars of Fort Smith, Ark, now 70, is suing her husband for alimony after having been divorced 30 years.

Sheriff McKay of Cochrane, Can., wired a rush order for coal saying he feared three murderers on hand would freeze to death before he got a chance to hang them.

Practicing with a revolver in preparation for suicide, Carmino Calango of New York shot himself in the toe and then decided to keep on living.

Forced to choose between living with his wife and going to jail, John H. Davies of Pembroke, Wales, told the judge he preferred jail.

George Lowe of Liverpool was left a legacy of \$2,000, invested it all in a supply of liquor, and is now in the hospital.

After the death of Mrs. H. C. Cortney of St. Paul, her fox terrier refused to leave her grave and had to be killed to prevent its starvation.

Joseph Kerner of Minneapolis got a jail sentence for using obscene language to Mrs. C. H. Layton, when she whispered the offensive words to the judge.

Luigi Moresi's ears were cut off by two bandit companions in Rome, whom he had betrayed to the police two years before.

Justice Hill of London set a record by granting 61 divorces in 60 minutes.

James F. Robinson jumped into Lake Michigan to commit suicide, but called for help and was rescued when he found the water too cold.

William Farraday, a wealthy Cardiff manufacturer, left most of his estate to a sister and only one shilling to his wife.

So far making out income tax returns has not been listed as one of the most popular winter sports.

SIDELIGHTS

Search for an appropriately offensive epithet for those who violate the prohibition law continues, although "scofflaw" was once awarded a prize in that line. Two new suggestions are "canarchist" and "bowlshevik."

Colonel Mitchell's resignation has been accepted and he will go upon the platform to carry his appeal for air service reform to the country. Being out of the Army he may now begin to fight in earnest.

Noah W. Cooper, of Tennessee, chairman of the Methodist Sabbath Crusade, wired all railroad presidents asking that Sunday trains be abolished. Considering him a crank, none replied except President F. D. Atterbury of the Erie, who said he "would be delighted to abolish Sunday trains; they lose money."

Wishing to hang himself comfortably, H. W. Dyer of Lewisham, Eng., padded his neck before placing the rope, with the result that his effort was a failure and he will live.

Equal rights for men and women were demanded and opposed by two rival delegations, both from the National Conference of Women in Industry, who called on President Coolidge recently. The women, like the farmers, seem to be unable to agree upon what they want from Congress.

Pay of French Army officers has been slightly increased. Marshal Foch, supreme commander of Allied forces in the World War, will now receive the equivalent of \$3,000 a year. Tom Mix, movie hero, is said to receive a salary of \$3,333 a day.

It is sometimes unwise to display too much skill. Mrs. Florence Allen of Chicago defeated her husband at golf, hess and bridge and he beat her up on each occasion, according to her testimony before Judge Sabath, who granted her a divorce.

An unknown individual with a queer twist in his brain has been wreaking vengeance on the public library at Cornwall-on-Hudson, N. Y., at intervals for the past year. He breaks into the library, destroys valuable books, scatters the card index records about and plays havoc generally.

Looks as if this dancing of the Charleston was going to make considerable work for the plasterers in the rooms under the dance halls.

When the wife of Pat McCloon of Dublin bobbed her hair, he tied her up and shaved her head!

Geo. M. Clary of Mattoon, Ill. aged 66, gave a great yawn and fractured his jaw.

FEBRUARY HOLIDAYS

Two patriotic holidays fall in February, each or both of which should awaken renewed interest in the lives of men whose memory we owe the utmost respect.

Although they wrought in different periods of the American republic's development, each was particularly adapted for the services rendered to posterity.

Washington was a man in whom the people of the new nation had the utmost confidence. He was a man around whom all could gather to make secure the foundation of what was destined to be the greatest nation the world had ever known.

Lincoln's great forgiving spirit, his nobleness of purpose and uncanry knowledge of human nature fitted him for the seemingly impossible task of holding the several states together so that they could fulfill their destiny.

As we come to the time when their birthdays are observed, all true Americans should reconsecrate themselves to the same ideals as those to which the Father of our country clung and to which the savior of our country held steadfastly when the privations of a people, divided one against the other, weighed heavily upon him.

FARMERS HELP SELVES

While much discussion of relief legislation is going on, with little prospect that any of it will solve the farmer's problem, in many parts of the country the farmers themselves are making plans which will help more than anything Congress may be expected to do.

They are becoming convinced that the salvation of the farmer rests largely upon raising his own living at home. They are accordingly planning to have some poultry, a cow or two and at least one sow and litter of pigs on every farm. They will see that a good garden is planted and properly cultivated. They will raise their own food and stock feed, so that less cash shall be spent for these things.

These intelligent farmers know that they can produce most of the food necessities of life, without seriously interfering with the raising of their main crop, whether it be wheat, corn, cotton, or some other staple product.

They are also learning that a less number of acres planted with the best seed and properly cultivated will produce more profitable crops than a larger acreage not properly handled.

While less capable farmers pin their faith to the politicians, these live-at-home advocates are adopting plain and sensible measures to protect themselves.

SAINT VALENTINE

We used to hear a great deal about people who were made forever unhappy by disappointment in love affairs. They would pass through the world with a cloud over their spirits, and swear eternal celibacy if they could not have the one they wanted. Today they decide to cheer up, and new friendships are likely to come to them that will be quite as rewarding as the one that failed to develop into something more.

The love that makes a happy marriage is not the intense longing of love at first sight, but a deep and permanent affection that gradually grows up between people who have united their efforts for common ends. On such Saint Valentine may well smile, while those that conceive violent fancies for people without knowing much about them take too many chances to please his sound common sense.

According to an Easter minister, people do not always attend church from religious motives. He related that a large crowd thronged a church at Plymouth, Vt., when President Coolidge was present, and that they carried away so many hymn books for souvenirs that there were not enough left to sing by the following Sunday.

Prisoners enjoy music and always listen eagerly for the opening bars.

Anyway, the habit of drinking bootleg liquor only lasts a few years.

Some do their most convincing lying just after swearing to testify to the truth.

The sitting hen was the original efficiency expert for elimination of lost motion.

The meek shall inherit the earth and the inheritance task will keep them that way.

Still, it must be admitted that most of us who knock Jack Dempsey do so only on paper.

Muckrakers, too, may find it a little difficult to adjust themselves to conditions in heaven.

Many a man who has "gone over the top" would shrink from acting as judge of a baby show.

One-button union suits will hardly prevent the laundries from ripping off their customary 100 per cent.

When a movie couple publicly announce that they are perfectly happy the divorce lawyers feel the same way.

President Coolidge intimates that some speeches in Congress are made for political effect. Who would have thought it?

Classes in parachute jumping have been established in the Navy, but correspondence courses have not yet been worked out.

The Nebraska man who required nine stitches in his nose after aspersing his wife probably wished he had taken the one in time.

The Navy wants a dirigible three times as large as the Shenandoah, which would almost eclipse some of the gasbags in Congress.

Minnesota officials are having trouble in getting hunters to report game killed, but fishermen usually admit the size of their catch.

Mr. Donovan of Boston promised to quit work when he had made a million, and kept his word. We are sometimes tempted to make a similar vow.