

Union Department

Prepared Exclusively for The Journal.

TRUCKING!

With two excellent trucks and nothing else in the way, we are prepared to give the best service in trucking. We will answer calls day or night and give all calls our best attention. Stock hauling our specialty.

Headquarters at present in the old garage, Union, Nebraska

Dowler Brothers

UNION NEBRASKA

Ed Fitzgerald and Robert Will of Plattsmouth were attending the sale at the home of E. E. Leach.

Sherman Austin who is employed in the Burlington shops was spending Sunday at home with the folks. Edward Stoenum from near Myland was attending the sale at the home of E. E. Leach last Saturday afternoon.

Oscar Dowler was a visitor in Union on over Sunday being a guest at the home of his brother, A. R. Dowler and Edward Dowler while here.

Dr. J. W. Thomas of Nebraska was a visitor in Union last Saturday coming to see his friend, Dr. W. M. Barrett who is very sick.

Robert Troop of near Myland was looking after some business matters last Saturday and reported much snow in his neighborhood.

Joseph A. Everett has been layed up for the past few days on account of an injury which he received in one of his hands a short time since.

Wm. Scheeley, son of Mr. and Mrs. W. H. Scheeley, is staying at the home of his parents and assisting in the caring for the store for the present.

Mrs. Elizabeth Camp, mother of Mrs. Taylor, is reported as being very sick at the home of her daughter, having been sick for the past week.

MAKE Hair Switches!

I will make Hair Switches at my home in Union.

Mrs. G. D. Austin, Nebraska

Dr. Thomas P. Cogan

DENTIST
622 World-Herald Building
Omaha, Nebraska

I will be in Dr. Race's office, Union, Nebraska, on — SATURDAY, JANUARY 19, 1924

and every two weeks thereafter prepared to give you the highest grade Dental Work, including Extractions, Fillings and the best of Plates at very reasonable prices. Your patronage is solicited.

IN DR. RACE'S OFFICE—UNION

Shrader's Service Garage!

Service and the best of service at all times is our motto. Call us anytime for service and we will render it at the most reasonable rates. Our repair department is under Mr. E. E. Moore, capable, alert and willing. We are prepared to do trucking and livery both day and night service.

Shrader's Service Garage

GEO. H. SHRADER, Proprietor
UNION NEBRASKA

CORNELL!

You are not buying stock in a Combination Hair Brush and Mirror company when you spend money for Cornell Wall Board.

Now is the time to finish a nice room in the attic or basement—the job you have been postponing for several years.

We have a book for you, explaining 165 uses for Cornell Wall Board. Call and get yours.

WE APPRECIATE YOUR PATRONAGE

Frans Bros. Lumber Co.

UNION NEBRASKA

church while away. They returned this week.

Farmers' Union Has Meeting
The members of the Farmers' union of Union met last Friday evening at the M. W. A. hall and had a business meeting at which some excellent resolutions were passed and all enjoyed the occasion very much.

Has Much Business
Owing to the heavy business at the Shrader garage, Mr. Geo. H. Shrader has found it necessary to employ another man in the workshop and has been fortunate in securing the assistance of Mr. H. E. Becker for the time.

Dr. Race is Gone
Dr. Race departed on Friday of week before last and while notice was posted on his door that he would be home again on the same evening or the following morning he has not appeared up to the present. Whether he has fallen ill somewhere is not known but the hopes are entertained by his friends that he is all right and will soon return.

Passed Ninetieth Milestone
Last Friday, January 11, Uncle W. D. Foster passed his 90th milestone and was feeling fairly strong but on account of a very severe cold was not just himself. He was born in Indiana and has lived in Cass county for more than fifty years. Mr. Foster is feeling some better since the change of weather and hopes to be himself again in a short time.

Good Crowd For Weather
Notwithstanding the very severe weather which has prevailed during the latter part of last week and the great depth of snow a good crowd assembled at the home of E. E. Leach to attend the cattle sale which was staged for last Saturday afternoon.

Enjoyed a Most Pleasant Time
A number of the young people of the Union school on last Friday notwithstanding the cold weather went to the home of Harold James making the trip in a lumber wagon where all could keep warm and which was furnished by John Brandt and while some got out and walked to get warm and add spice to the trip they all got there and had a most splendid time in the making of taffy and popping corn and playing games while the wind howled outside.

Black Mammoth Tom Turkey
I have an excellent full blooded black mammoth bronze Tom Turkey for sale and a very fine bird.—H. E. Warden, Union, Neb.

OLD RESIDENT DIES
The vicinity of Union of has been visited by the death messenger and Milton Erwin, one of the old and familiar figures in the community life there has been called to his last reward. The death of Mr. Erwin came Sunday and followed an illness of some duration from heart trouble.

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HAVE A FINE MASK BALL
From Tuesday's Daily—The first mask ball of the season was held Saturday night at the Coates hall by the local order of the Fraternal Order of Eagles and was one of the biggest dancing successes of the season and as usual the annual mask ball was very largely attended. There was a very fine array of masks seen on the floor in the front part of the evening and the jolly crowd derived a lot of amusement in trying to penetrate the various disguises that were worn by the members of the dancing party.

Meeting Postponed
On account of sickness the joint installation of R. N. A. and M. W. A. have postponed their meeting of Jan. 16 to Wednesday evening Jan. 30. All members are urged to be present on that date.

Methodist Church
Services for next Sunday, Jan. 20, as follows:
10:00 Sunday School.
11:00 and 7:30 Preaching service.
6:45 Epworth League.

The cold weather has kept several away from the church on Sunday. There were about forty out for Sunday school each Sunday. Make a special effort to be there next Sunday if possible. Rev. Elliott's sermonettes for the children are very interesting. Bring the children to Sunday school. We also like to have them stay for church.

The league is now having some interesting missionary lessons. All members should make an effort to attend each Sunday evening. Everyone is invited.

We have been very pleased to have Mr. and Mrs. Ray Cross and children of Arriba, Colo., with us again. They have been greatly missed from our

- Saturday Night! -
M. W. A. Hall, Union, Neb.

"Fools & Riches"

FEATURING
Herbert Rawlinson
Also a 2-reel century comedy

"Buddy at the Bat,"
featuring Buddy Messenger and Brownie, the dog.

- A Good Clean Show for All -

DEMOCRATIC TAX CUT PROPOSAL AN AID TO EVERYONE

Will Benefit Six Million Instead of Twelve Thousand, Say the Proponents of the Plan.

Washington, Jan. 11.—An analysis of the democratic income tax proposal offered as a substitute for the Mellon plan shows great advantages of the democratic plan over the Mellon bill, according to its proponents. This is the way they analyze it:

Of the 6,662,000 income taxpayers the democratic proposal gives greater benefits to 6,650,000, including taxpayers on earned income, than does the Mellon plan, leaving about 12 thousand who are benefited more by the Mellon plan than the democratic plan. These 12 thousand also are given substantial and equitable reduction under the democratic plan, instead of the unfair and discriminatory reduction under the Mellon plan.

The democratic plan gives a large percentage of reduction to every income taxpayer with an income up to 50 thousand dollars that does the Mellon plan. It also gives substantial reduction to every taxpayer with income above 50 thousand dollars.

The democratic income tax proposal begins with incomes of 2 thousand dollars for single persons and 3 thousand dollars for married persons or heads of families. By exempting incomes below these amounts respectively, 2,400,000 single and married persons, who are compelled to make returns, but pay no tax, are relieved from making tax returns, and 1,646,000 persons with incomes of 1 thousand to 2 thousand dollars are relieved from paying taxes and making returns. This also relieves the government of a great burden of work and expense.

MASONIC LEADERS WILL VISIT U. S.
Alfred Robbins to Reach New York in March—May be Invited to Pay Visit to Omaha.

London, Jan. 11.—Sir Alfred Robbins, president of the board of general purposes of the United Grand Lodge of Masons for England, intends to pay a visit to the United States, arriving in New York in the first week of March.

Francis E. White, grand secretary of the Omaha temple, met Mr. Robbins in London during the peace jubilee in 1919. Past Grand Master J. A. Ehrhardt, Stanton, Neb., and Mr. White were guests of the grand lodge of England for 12 days.

FLORIDA EDUCATOR IS W. J. BRYAN'S CANDIDATE
Miami, Fla., Jan. 13.—William Jennings Bryan today announced the name of Dr. A. A. Murphree of Gainesville, president of the University of Florida, as the Florida candidate who would support for the democratic candidate for president.

WHAT IS THE VALUE OF THE RAILROADS?
Four hundred thousand miles of track at only \$25,000 a mile, \$10,000,000,000. The department of agriculture estimates that the average cost of a mile of improved highway today— which has no rails, ties, tunnels, trestles and relatively infrequent bridges—is about \$36,000.

MURPHREE SURPRISED
Gainesville, Fla., Jan. 13.—Dr. A. A. Murphree, president of the University of Florida, named today by William J. Bryan as the Florida candidate who would support for the democratic nomination for president in the event he is elected a delegate to the national convention, expressed surprise tonight when shown an Associated Press dispatch containing Mr. Bryan's statement.

MADOO WON'T ASK FOR MAJORITY RULE
Washington, Jan. 11.—No effort will be made on behalf of William G. Madoo, candidate for the democratic presidential nomination, to overthrow the two-thirds rule in the next democratic national convention, according to a statement today by Daniel C. Roper, former commissioner of internal revenue and prominent in the Madoo campaign.

FOR SALE
55 acres adjoining Plattsmouth—just right for Dairy Farm

FOR SALE
Will give good terms to party able to handle. Might assist in putting good Dairy cows on place. Inquire of—

T. H. Pollock
FARMERS STATE BANK

would alone account for over a billion dollars.

The shops and machinery engaged in the repair of equipment constitute an enormous industry in themselves, employing nearly 400,000 men, and spending over a billion dollars a year.

The above property is believed to be worth fully \$10,000,000,000 and could not be duplicated for anywhere near that amount today.

The tentative minimum valuation of the railroads at the end of 1919 was found by the Interstate Commerce Commission to be \$18,900,000,000. This valuation was based on costs and prices up to 1914, and therefore includes no war-time inflation of values. The subsequent investment of approximately \$1,984,682,990 (1923 estimated) brings the Interstate Commerce Commission valuation for the end of this year up to \$20,884,682,990.

Each reader can judge for himself the fairness of the contention made by Senators LaFollette, Brookhart, and others that the Interstate Commerce Commission valuation should be reduced by from \$7,000,000,000 to \$9,000,000,000. Such a reduction of values would in effect be a denial to the railroads of their chief means of keeping pace with the development of the country.

Fair recognition of railroad property values is essential for adequate earning power and credit for further expansion.

NEW SAFETY DEVICE MUST BE INSTALLED

Interstate Commerce Commission Issues Orders to Railroad Lines of the Country.

Washington, Jan. 14.—Practically every large railroad in the country will be required before February 1, 1926, to equip substantial portions of its mileage with automatic train control devices under the terms of an interstate commerce commission order issued today.

The order was addressed to ninety-two out of the 108 class one railroads in the country, these controlling more than 90 per cent of the total rail mileage in the United States. Of the ninety-two roads, forty-five are required for the first time to equip one full length passenger division along their lines with devices. The other forty-seven, which have either installed such devices on one division, or are engaged in so doing are required to make the addition on a second division by the same date.

The only class one railroad exempt from some requirement to install automatic train control equipment are those whose credit or financial situation makes it inadvisable. The automatic train control devices included in the order are intended to make it impossible for an engineer, either by intention, neglect or accident, to take his train by a block or other signal requiring him to stop. Prevention of both rear and front end collision are contemplated.

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T. H. Pollock
FARMERS STATE BANK

REPORT OF THE CONDITION OF THE FARMERS STATE BANK of Wabash, Nebr.

Charter No. 1132 in the State of Nebraska at the close of business December 31, 1923.

RESOURCES

Cash and discounts	\$ 55,042.45
Overdrafts	none
Banking houses, furniture and fixtures	2,860.00
Real estate	22,831.21
Bankers' Conservation fund	21.16
Due from National and State banks	7,712.94
Checks and items	41.25
Of exchange	1,850.00
Currency, notes and coins	409.28
Liberty loan bonds held in cash reserve	2,000.00 11,993.67
TOTAL	\$ 70,941.08

LIABILITIES

Capital stock paid in	\$ 10,000.00
Surplus fund	5,000.00
Individual deposits subject to certificates of deposit	1,614.49
Time certificates of deposit	2,000.00
Outstanding checks	22,568.13
Cashier's checks outstanding	50.00 52,616.91
Due to National and State banks	none
Due to other banks	none
Depositor's guaranty fund	408.68
TOTAL	\$ 70,941.08

State of Nebraska ss.
Lancaster County ss.
I, Theo. Miller, cashier of the above named bank do hereby certify that the above statement is a correct and true copy of the report made to the State Bureau of Banking.

THEO. MILLER, Cashier.
D. O. THOMAS, Director.
P. M. THOMAS, Director.

Subscribed and sworn to before me this 14th day of January, 1924.
A. H. SAEBERHORN, Notary Public.
(My commission expires May 30, 1925.)

SOUDER REACHES STATE PRISON TO BEGIN TERM

Lincoln, Jan. 13.—Samuel M. Souder, former treasurer of Lincoln county at North Platte, convicted recently of burning the courthouse there and given a prison sentence of 15 to 20 years, was brought to Lincoln today by the Lincoln county sheriff and taken to the penitentiary. Prison authorities said he probably would be assigned to clerical work in the shirt factory. Souder's only comment was that he would try to make the best of a bad situation.

BANKRUPTCY NOTICE

In the District Court of the United States for the District of Nebraska, Lincoln Division:
In the matter of Herbert Allen Nelson Bankrupt, Case No. 844, in Bankruptcy.
On this 15th day of January, A. D. 1924, on filing and reading the petition of the above named bankrupt for his discharge herein;
It is Ordered, That the 20th day of February, A. D. 1924, be and the same is hereby fixed as the date on or before which all creditors of and all other persons interested in the said estate and the matter of the discharge in bankruptcy of the said bankrupt shall, if they desire to oppose the same, file in my office in Lincoln, Nebraska, in said district, their appearance in writing, in opposition to the granting of the said discharge, and also, within ten days thereafter, file in my said office specifications of the grounds of said opposition.
Witness my hand hereto, at my office in Lincoln, Nebraska, the day and date first above written.

DANIEL H. McLENAHAN, Referee in Bankruptcy.

NOTICE OF SALE ON EXECUTION

In the District Court of the County of Cass, Nebraska.
Bank of Wabash, a Corporation, plaintiff vs. W. B. Spence and John R. Heller, defendants.
Notice is hereby given that under and by virtue of an execution issued by James Robertson, Clerk of the District Court within and for Cass county, Nebraska, on a transcript of judgment, wherein Bank of Wabash, a corporation, obtained judgment against the said W. B. Spence at the September A. D. 1921 term of the District Court for Lancaster county, Nebraska, in the sum of \$502.12, with interest at 8% per annum from November 18, 1921, costs amounting to \$45.73 and increased costs and levied upon corn belonging to the said W. B. Spence in crib located on the southeast quarter of Section 32, Township 12, Range 12, Cass county, Nebraska; that I will offer for sale on said premises to the highest bidder for cash on the 1st day of February, 1924, at 10 o'clock a. m., said corn as levied upon as the property of said W. B. Spence or so much thereof as is necessary to satisfy the amount of said judgment now in the aggregate of \$547.85, and costs \$45.73 and increased costs.
Said sale will be held open for one hour.
Dated this 11th day of January, A. D. 1924.

E. P. STEWART, Sheriff, Cass County, Nebraska.