Net profits of the Hupp Motor Car corporation, including its autaidiaries. for the year ending December 31 1973, after providing for federal income taxes, were \$2,635,788.50, equal since retired preferred, to \$4.55 per share on the 571,131 shares of \$10 par ing 1923. This compares with net profits of \$3,763,983.45 for 1922. Sales were \$38,013,014.85 with gross profits

The annual statement, issued re cently by Charles D. Hastings, president and general manager, shows total assets of \$22,359,244.63, compared with \$19,079,551.78 at the close

On December 31 the corporation carried forward the largest surplus in its history, \$9,393,939,09, a reserve strength that probably is not equalled by any other automotive company, in proportion to its assets and liabilities. So strong is Hupp, financially, that its surplus fund is larger than all its stock outstanding. This stock, including the 342,678 additional shares the directors' action of December 14, L'Anse and River Rouge. \$223, to retire all preferred, has a par value of \$9,138,090. Surplus was increased \$1,302,802.79 during the Well-Kept Auto

Total current assets are shown as \$10,471,632.48, against current liabilities of \$3,712,935.54, a ratio of three to one. Among current assets is \$1,258,969.26 in cash and \$100,239.65 in United States certificates. Sight drafts for cars in transit and parts protected by dealers' deposits are 941,653.36, with inventories of \$8,170,770.01. Plant assets are \$10,022,097.75 less \$2,119,584.87 for depreciation. Among current liabilities s listed \$228,452.25 for the regular dividend paid February 1, 1924, whch was declared in December.

plant value, less depreciation, by "because it will pay you in real \$1.322,582.22. It acquired the last of money. Of course, you like the paint the capital stock of the Detrot Auto and nickel and glass to shine when Specialty corporation, one of its sub-sidiaries. It also owns all the stock enjoyment to know your automobile of the American Gear & Manufac- looks well on the road. It's the same turing company of Jackson, Mich., feeling that comes when you get all and the H. & M. Body corporation of dressed up in new, handsome clothes. Racine, Wis., its two subsidiaries, "It adds to income, too, because it makes possible a better resale price for the car when it comes to getting which likewise devote their entire facilities to Hupmobile production. During 1923, 28,279 Hupmobles a new one. vere sold, against the largest year

OLDSMOBILE SIX

different sections of the United States since the Olds motor works asked the public to suggest tests for the new Oldsomobile Six. The request has proved that automobilists desire a car that requires little gear shifting and one that will take any hill encount-

"The Oldsmobile may have crossed the continent with all gears, but I'd like to see it climb 'Whatsit' hill." One of the most novel suggestions received tested the stamina of every part of the car. To comply with the idea a "plank" road a city block long was built in a field. The heavy planks were laid diagonally, and to them were nailed joists ranging from two-byfour to four-by-four.

These joists were laid at irregular intervals and at various angles to the road. An Oldsomobile was run over this "road" for eight hours, back and forth without stop. Each trip jolted and twisted the car from end to end. At the conclusion the "suggestor" of the test had the car thoroughly examined, and found that no engine trouble, torsion strains, clutch or transmission difficulties or other troubles had developed.

PIERCE-ARROW **1S READY EARLY** 

Arrow Motor Car company has de veloped the moderately priced car which will be introduced this summer is without parallel in automotive history, according to those who are in close touch with events at the

"Ordinarily the actual production experience on a new car does not beuntil the first run of the new model is in the hands of the custom ers." says President Myron E. Forbes of the Pierce-Arrow company.

'New models carefully handfitted and handbuilt in the experimental laboratory are frequently an entirely different product from the cars which are put through the actual produc-

"The only purpose which experi-mentally built models serve is to prove the correctness of design from an engineering standpoint. Yet the general practice has been to consider the development of a new car as complets when the experimental models have been thoroughly tested."

**DURANT REPORT** IS FAVORABLE

A summing up of the activities of Durant Motors, Inc., from the date of first production, two and a half years ago to March 1, 1924, shows that the organization and associated companies have produced 250,000 motor vehicles and sold over \$155,-

607,000 worth of merchandise. Over 50,000 employes are on the payrolls. The aggregate manufacturing capacity of all Durant plants s 666,850 cars. Over 4,000 dealers ere engaged in the merchandising of

Durant products. The net profits for 1923 were \$2,715,-226.13 after provision for taxes, ac-cording to the balance sheet of De-cember \$1, 1923. The surplus, according to balance sheet, was \$41,649, 178.39, and the total of assets \$73,

#### Ford to Conserve Lumber by New Method



Motor company has installed a new achievement in wood conservation as tained. important as the generation has produced. The system is already on production basis at the saw mills and woodworking plants of the Ford

Dort Sales Manager Says Mud

and Dust Ruin Paint and

Mechanism.

"We put out a motor that will re-

Guaranteed

Labor and

Parts for

1 Year

\$25

varying according to the shape of the a high speed band saw.

finish. Neglected dust gets ground in. It's really a simple job to keep a

car clean, and a job well worth doing.

"I doubt if one purchaser in a hun

dred realizes how important looks

are in the sale of any automobile, new

or used. We manufacturers who

It gives the owner pleasure.

appearance is a vital factor.

RAPID SERVICE

Elijah G. Poxson, newly appointed study the buying habits and wishes of

general sales manager for the Dort the country as closely as a doctor

organization, has a word of advice studies his patient, know that a car's

fortable when some other body styles an automobile accessory largely takes

were sawed to uniform size and grade. as the swell at the butt, are taken ad- The results were so startling that the wood sawing system which has demonstrated savings of from 35 to 50 per Much of the youngest and best wood vantage of in laying out curved or ir system was put into effect at the cent in the cutting of fine hardwood was wasted in this process, and in regular parts. Instead of trimming Ford plants as soon as possible. for automobile body parts by sawing them direct from unedged planks as they come from the log. This is an edged the merchantable timber obutilization of nearly all the wood, the branches and the top. The best us

**Overland Useful** "Particularly he must keep his car clean if he wants to realize the full Asset to Owner value on it later, Mud or rain spots left standing will mar any painted in Geology Work filter-the sole replacement-amount-

Conditions to Collect

Judging from the report made by State university, an Overland roadster its share to advance this science. KEY TO SUCCESS Since last May, Professor Howe has "Service is the foundation rock Oregon and Washington and return a distance of more than 8,500 miles accessory Susiness must be This trip was taken for the express founded," says Mr. West, manager of purpose of making geological sur the Stewart-Warner Products service veys and the collection of specimens of the journey be made over stretches won success for the Stewart-Warner of country where no roads existed. "Every mechanical appliance will 2,500 miles of his trip were over roads

that won't develop squeaks, bodies quality of materials used in its con-that will be in good taste and com-struction, and the man who is buying Howe, "I was greatly surprised to find that the car had at all times an GIVEN NEW TEST will be obsolete, and paint and tinish jobs that with normal attention will be particular accessory be contemplated by the particular accessory by the particular acces abundance of power, both for the

Guaranteed

Labor and

Parts for

1 Year

825

Planks with the bark left on are scrap being extremely small. The that could be found for those under cut from a log in parallel planes, various parts are then cut out with conventional lumbering methods would be to send them through the log. These are sent to "layout tables" A sample tree was cut up into body wood distillation plant. Instead they where patterns for various parts are parts under the new method and the were sawed up and marked for parts marked out until the plank is com-

miles. The charges for this work and

for a new cork gasket on the oil

meetings during the year are held at

headquarters in New York.

Auto C. of C. Meets May 1. Driven 8,500 Miles Under All Directors of the National Automo bile Chamber of Commerce will hold a meeting in Detroit May 1. Conven-

Specimens. ing in the motor city in May is an annual custom, though most of the

Prof. Henry V. Howe, who holds the chair of geology at the Louisiana which he drives has done more than Since last May, Professor Howe has which required that the greater part

main silent and efficient, a chassis wear out in time, regardless of the hub deep in mud. "Despite the handicaps," writes

#### Cadillac Reports **Promising Year**

Survey of Country Districts Reveals Farmers Condi-

Hansen Cadillac company, reports of the car is another. But what the that present indications point to a insurance companies think of the car very prosperous year for Cadillac in —a cold, analytical calculation based

Insurance Cut on **Oakland Models** 

Risk Firm Recognizes Less Fire Hazard and Four-Wheel Brakes.

Mr. Clough says, "I find that the farmers have an optimistic spirit as to the future find are expecting a good year. They seem to be far better off financially than they have been in the last few years, and this condition should materialize into good business for us."

He also states that the folks in the outlying towns have been eager to get demonstrations in the new V-63 and have marveled at its smoothness and ease of operation, together with the four-wheel safety brakes.

Dakland's construction has received ing the railroad. Reno has moved away from the railroad to the new concrete highway that runs east out of Paris.

AUTO INSURANCE

L. J. Goedell

HAMILTON & CO.

303-4 Neville Block

JA ckson 0687

equipment in the large cities the purchaser \$15 to \$21. The theneral Eigebange corporation he insurance division of the Gener Motors corporation, allows two other eductions. On scoount of the four wheel brakes this corporation allows

a 10 per cent reduction in collecterates and also a 5 per cent reduction After a thorough canvass of the Nebrasha territory. F. O. Clough, wholesale representative of the J. H. is one thing. What the public thinks of the Carlos are based solely upon the frequency for any proof, theft-proof and property-dammage proof, the Carlos are based solely upon the frequency for any proof, the carlos and construction wholesale representative of the J. H.

Town Moved to Road. Reno, a small community six miles on facts and figures—is a matter of east of Paris, Tex., has reversed the business.

## CHANGE OF ADDRESS

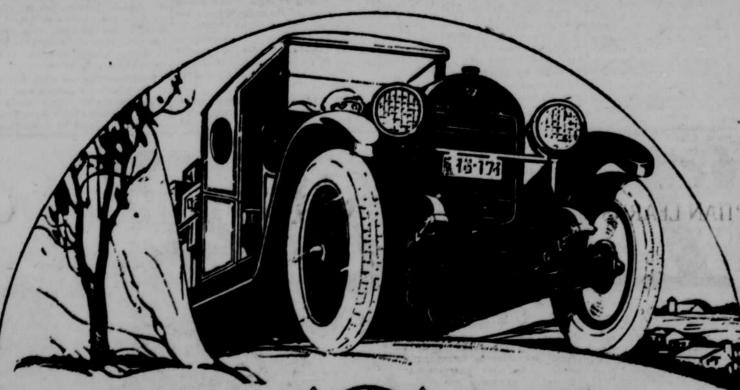
Effective Monday, April 28th, 1924, the

Northwestern District Office

# Sinclair Refining Company

Will be Moved to

The Guarantee Fund Life Association Bldg. Omaha, Nebraska 18th and Douglas Streets



# A SOLUTION TO YOUR **DELIVERY PROBLEMS**

OMMERCIAL CAR buying this year will be dictated by strict economy rulings and definitely proved performance facts. Manufacturer, merchant, farmer,-every user of motor delivery equipment,—is out to buy on a pared-to-the-bone value basis. That's why Speed Wagon facts are sharply significant.



Frequency and average-load capacity (1½ tons) loom big in 1924 buying plans. The Speed Wagon has hustle-ability, and is without economy-competition for carrying from 500 to 2500 pounds. Its nimbleness puts more profit-producing hours into the hauling day.

Parcel Delivery with panel or screen body,

completely equipped Speed Wagon Chassis · 1185 Canopy Expr. 1375 Cab Express - 1375 Stock Rack - 1400

Carryall - . 1400 Double Deck 1400

Stake Body - 1400 All Prices f. o. b. Factory Plus Tax.

Big trucks, big investment, big overhead, big depreciation, big weight, limited roadability, slow travel, restricted service, excessive idle time,—they belong to yesterday!

Superseding them is the Speed Wagon, with: moderate size, small price, minimum overhead, negligible depreciation, relatively light weight, flexibility to suit the traffic or trunk road, power and traction to travel wherever a passenger car will go.

And to supplement: versatility to fit the haulage needs of nearly 300 lines of business; body convertibility to suit the load; service-facilities from more than 2000 Reo dealers; stability of design (10 years without radical change); centralized responsibility, because the Speed Wagon is a Reo entirety.

### J. M. OPPER MOTOR CO.

Reo Distributors

2558 Farnam Street

Harney 0635

REO MOTOR CAR COMPANY, LANSING, MICH

WILLYS-OVERLAND, Inc. 2562 Farnam St. HArney 0353 Factory Branch Open Evening

Springtime is Overland time

-with lots of places to go

and healthful pleasure in go-

ing. Big power to take you.

Big comfort to rest you. Big

reliability. And the pleasure

of extreme economy. Ride

to good times in an Overland!

Champion now \$655, Sedan

\$795, f. o. b. Toledo.

Wickland Motor Co., 2915 Sherman Ave. Folsom Auto Company, 5915 Military Ave. COUNCIL BLUFF Council Bluffs Overland Co.,

DEALERS Jewell Automobile Co., 111 W. Broadway

CITY DEALERS Opocensky Brothers, 5139 S. 24th St. Underwood Garage, 5011 Underwood Ave.