

The Concord Daily Tribune.
 P. M. SHEPHERD, Editor and Publisher
 W. M. SHEPHERD, Associate Editor

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RAILROAD SCHEDULE
 In Effect June 28, 1924.

| Northbound. | | |
|-----------------------|-------------|--|
| No. 136 To Washington | 5:00 A. M. | |
| No. 26 To Washington | 10:25 A. M. | |
| No. 46 To Danville | 3:15 P. M. | |
| No. 12 To Richmond | 7:25 P. M. | |
| No. 32 To Washington | 8:23 P. M. | |
| No. 38 To Washington | 9:30 P. M. | |
| No. 30 To Washington | 1:40 A. M. | |
| Southbound. | | |
| No. 45 To Charlotte | 4:14 P. M. | |
| No. 35 To Atlanta | 10:06 P. M. | |
| No. 23 To Atlanta | 2:45 A. M. | |
| No. 31 To Augusta | 6:07 A. M. | |
| No. 33 To New Orleans | 8:27 A. M. | |
| No. 11 To Charlotte | 9:15 P. M. | |
| No. 185 To Atlanta | 9:15 P. M. | |

BIBLE THOUGHT
 —FOR TODAY—
 Bible thoughts memorized, will prove a precious heritage in after years.

FEAR THOU NOT; for I am with thee; be not dismayed; for I am thy God; I will strengthen thee; yea, I will help thee, yea, I will uphold thee with the right hand of my righteousness.—Isaiah 41:10.

HASN'T ENOUGH BEEN SAID?

Any building in North Carolina would be filed should Cameron Morrison and Josephus Daniels debate the question of the State's finances, but the majority of the people at the debate would be drawn by curiosity. They would not care anything about the arguments of the debaters so far as the question debated was concerned. They would be interested, however, in any personalities that might be passed.

Mr. Morrison is defending his administration by declaring there was no big deficit, say of about \$6,000,000, while he was Governor. This question all came up months ago. The State spent \$40,000,000 an audit and we believe we are safe in declaring the general public never understood just what the audit showed. Recently State Auditor Baxter Durbin came forward with the statement that there was a State overdraft of something over \$6,000,000 and former Governor Morrison was quick to challenge the statement that such an overdraft was a deficit. There are uncollected taxes to cover the amount he contends.

Mr. Daniels has contended all along in his News and Observer that there is a deficit. It is his privilege to say so; and it is also his privilege to say so if he thinks it and it is natural that he should use his newspaper as a medium of expressing his thoughts. He is not taking advantage of Mr. Morrison by using his newspaper for this purpose for he writes the former Governor that the News and Observer will give space to anything he writes.

In a letter sent Friday Mr. Morrison seems to be more concerned with what Mr. Daniels has said about him than about the State's finances. In his letter he said: "Will you debate with me the attack that you and your fictitious character The Rhankatte Roaster have been making on me in the News and Observer?"

It seems to us that enough has been said about this deficit, especially by persons who are not in position to do anything about it. Mr. Morrison and Mr. Daniels might debate for a week on the question and then what? The State would be right where it is now. It would be no richer or poorer?

Governor McLean is trying to get at the bottom of the whole thing and the State before long will know definitely just what its financial status is. Until then the less said by everyone the better.

INCREASED INTEREST HERE IN POULTRY.

A movement is on foot for the organization of a poultry association in Cabarrus county and prominent chicken fanciers declare a little effort will result in one of the strongest associations in the State.

During the past three years especially, interest in poultry has greatly increased in Cabarrus county. It is true that the county has always had some chickens, but they were just "scrubs" that had been hatched out and allowed to wander about in most instances.

Things are different now. Persons are going about the matter in a scientific manner and as a result the chickens are paying handsome dividends in many instances. Farmers are getting pure bred stock and several poultry farms are now thriving in different parts of the county.

Members of the proposed county-wide organization would work together for the best interest of all. Chickens could be ordered for the association in such numbers as to bring reductions in prices.

Food stuffs could be ordered by the association. Experts could be brought here by the association to tell of the best methods of raising chickens. Standard prices for the chickens and their produce could be established by the association to the interest of all.

Last week four small South Carolina turkeys shipped more than \$5,000 worth of chickens to New York City on one train. The shipment was made possible by co-operation.

A poultry association in Cabarrus would give opportunity to all poultry men and women to co-operate. In many counties in North Carolina such an organization has been functioning for years and it means better chickens for a county and more profits for the poultry owner.

THE FRIEDA HEMPEL CONCERT.

Those persons who made it possible for Frieda Hempel to be brought to Concord are due a vote of thanks by the entire citizenship of the city. The concert brought to Concord one of the musical stars of the world and as such Miss Hempel gave to the city an evening of rare pleasure and benefit.

In addition to offering a concert that is the unusual rather than the usual in cities outside of New York and other of the larger cities, Miss Hempel brought much publicity to Concord, attracting here many persons who never before had felt any interest in the city.

It is hoped that twice each year at least, Concord people will have the pleasure of hearing in concert here other prominent men and women of the musical world.

YOUR INCOME TAX

To determine net income, upon which the tax is assessed, the taxpayer must first compute his gross income. Regardless of the amount of net income a return is required of every individual whose gross income for 1924 was \$5,000 or more. Gross income, as defined by regulations relating to the income tax under the revenue act of 1924, "includes in general compensation for personal and professional services, business income, profits, from sales of and dealings in property, interest, rent, dividends, and gains, profits, and income derived from any source whatever, unless exempt from tax by law." Net income is gross income, less certain specified deductions for business expenses, losses, bad debts, depreciation of business property, gifts, etc., to be fully explained later.

Taxpayers may be divided into four general classes—the wage earner or salaried class, business, professional, and agricultural. All compensation for personal service received by a salaried person or wage earner is income, including commissions, bonuses, fees, pensions paid retired employees, and tips.

The gross income of the usual business consists of the gross profits on sales, together with income from investments and incidental or outside operation or sources. The return must show the gross sales, purchases and cost of goods sold. To reflect net income correctly in any business in which the production, purchase or sale of merchandise is an income producing factor, inventories are necessary at the beginning and end of each taxable year.

The lawyer, doctor, architect, author, dentist, clergyman or other professional man must include all fees, salaries and compensation for professional services.

The farmer is required to report as gross income all profits derived from the sale or exchange of farm products and livestock, whether produced on the farm or purchased and resold and income from other sources.

The market value of merchandise or groceries exchanged for farm products must be included; also profits from renting a farm on the crop-sharing basis, and the rental and sale of farm lands.

Dog or Ring?
 Paris, Jan. 30.—Mme. Jacques Duhamel, a Paris society woman, is in a dilemma. A few days ago she told the police she had lost a magnificent diamond ring mounted in platinum. Later she telephoned, saying her pet Pomeranian dog had swallowed the ring, which she had pulled off with her gloves. The dog had torn up the glove and swallowed the ring inside. The police advised her to go to the hospital for animals, and this she did accompanied by the dog. Madame explained that she wanted the ring back, but she begged the veterinary surgeons not to kill the dog. They have not yet decided how to help her out of the dilemma.

So that her initials might be the same as those of her dead son, an English woman, Mrs. Edith Mary Crisp, has had her Christian names changed by law to Rosemary Faith Hughes.

Ordinary Cakes Might do Somethings, But Not for New Year's

- See that your Grocer gives you Royalty Cake:
- Chocolate
 - Cocanut
 - Strawberry
 - Orange
 - Cherry
 - Lemon
 - Pineapple
 - Plain
 - Raisin
 - Caramel
 - Devil Food

CONCORD STEAM BAKERY
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WORK OF THE STATE EDUCATION ASSOCIATION

Increase in Appropriation for District Meeting Recommended.
 Raleigh, Jan. 29.—An increase in appropriations for talent in district meetings is recommended in the annual report of Jule B. Warren, secretary of the North Carolina Education Association, which will be made to the association tomorrow. In his report the secretary reviews the work done by the association during the last year and submits a number of recommendations, together with a financial statement of the organization.

In the report Mr. Warren says: "Just as soon as the funds of the association justify it, I believe it will be wise for the association to increase the appropriations for district meetings. If possible, there should be an inspirational speaker at each of these meetings. In addition to this speaker there should be some well-trained person who can give practical demonstrations before the various groups."

Secretary Warren also urges that the incoming president appoint a committee to make a study of the constitution of the association for the purpose of finding out what changes may be wise and reporting these changes back at the next annual meeting of the organization. He also recommends that, if the district plan is continued, the district chairmen be made members of the executive committee.

A platform of objectives, developed in connection with the advice of the State superintendent, is also recommended by Mr. Warren in his report. This platform, he says, should be flexible enough to permit additions and changes from time to time as the necessity arises.

"With these definite things in view the programs of the state association and the programs of the district meetings could be concentrated toward the consummation of these objectives, he says.

"Last year the president was authorized to appoint a committee to work out a code of ethics," continues Mr. Warren, "and this committee has made its report to you and you will be called on to consider it at this meeting. If this code meets with the approval of the association, it should be adopted. It should not be adopted, however, without a free and full discussion of every phase of the report."

In commenting on the financial statement of the association Mr. Warren says: "An examination of the magazine report indicates that if the association decided to stop publication today it could pay all its bills and still have something more than \$800 to the good."

The receipts for the year, according to the report, were \$22,002.31, while the expenditures are listed at \$18,577.01. Leaving an actual bank balance of \$3,425.40. The total assets of the association are listed at \$6,417.25.

Herrin, Ill., Is Sick.

Philadelphia Record.
 It is to be hoped that the town of Herrin, Ill., is in a class quite by itself. It has been a sore, red spot upon the map of the U. S. A. for many months past. The New York World diagnoses it as a disease—a sort of civic scarlet fever, perhaps—and the diagnosis is probably correct. Our best hope, at any rate, is that Herrin's case is not symptomatic. There has been rottenness there for a long time, and it has spread to other sections of Williamson county, Ill., and environs. We cannot forget the fact that one of the most tawdry cases of lust and murder that have afflicted this country in many years also had that section for its locus. What ails Herrin, anyway? Strikes, bootlegging and the K. K. K. have been severely blamed for the trouble, but that does not explain everything. All three of those noxious elements have been present in other communities, but Herrin is surely in a class by itself. For the moment that region does not belong to America. It is sick, and it should be put in quarantine.

Woman Offers Sterilization Bill.
 Sterilization of all "idiots," epileptics, imbeciles and insane persons in Colorado institutions who are deemed unworthy of being parents is asked in a bill introduced in the state legislature by Minnie C. T. Love, Denver physician and legislator.

HIGHER MARKS DEMANDED OF FRATERNITY MEMBERS

Steps to Raising Classroom Standards of Greek Literary Organizations.
 Minneapolis, Jan. 30.—Aroused by the report of the dean of student affairs of the fraternities for the 1923-24 school year to be below the minimum requirement for graduation, President Lotus D. Coffman, of the University of Minnesota, has taken steps to raise the classroom standards of the Greek letter organizations, threatening disciplinary action unless improvement is shown.

A set of new regulations for all fraternities and societies, issued by the president, specified that any chapter not maintaining an average of "C" or better shall be placed on probation by the university for the year following.

The 1923-24 scholastic report of E. E. Nicholson, dean of student affairs, showed that only 17 of the 32 academic fraternities had established "C" averages for the 1923-24 school year. On the other hand, not a single sorority fell below a "C" average, the report disclosed, indicating that the measures taken by the administration were intended primarily for the fraternities.

Governing bodies of the Greek letter organizations are behind the movement to improve scholastic standards. The Pan Hellenic council took action limiting the social activities of its women members, and the fraternity governing body urged its members not to pledge new freshmen whose grades at the end of the fall quarter were below the "C" mark.

Fragile—Handle With Care.

Country Gentleman.
 "Yes, my boy, I reckon you can have her," sighed Old Man Hawkins to his daughter's suitor. "But take good keer of her for she's been riz kinder tenderlike."


"Eight acres in all I ever as' her to plow between sunup and dark. She can do light work sech as well-diggin' and steer brandin' but she ain't used to no rough stuff, so you'll have to be gentle with her."

"I tell you it's mighty hard to have to give up my little sunshine, for from now on I'll have to split my own wood and tend the stock and shovel away the snowdrifts and do all the other little chores that it seems like a woman vus ject cut out to do."

"Take her son, but, for a lovin' old father's sake, treat her gentle."

Betty: "We want a star like a policeman wears."
 Mother: "What for, dear?"
 "Well, Bobby is playing bootlegger, an' I'm playing policeman, an' we can't tell which is which without a star."

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PRETTY LOOSE, EVERETT!

DANGEROUS CURVE

WHAT ARE YOU DOING TIGHTENING IT?

DINNER STORIES

Real Danger.
 "I feel awfully anxious about my wife," said Jones to his friend; "she's out in this downpour of rain."
 "Oh, she'll be all right, old man," answered Brown; "she'll find shelter in some store."
 "Yes," sighed Jones, "that's what makes me anxious. She's got \$10 of mine."

"Johnny, you've been fighting again and lost all your teeth."
 "Naw, I got 'em all in my pocket."

Minister: "I hear they've gone dry in the village where your brother lives."
 Sandy: "Dry! Man, they've gone parched. I've just had a letter from Tom and the postage stamp was stuck on with a pin."

Citizen: "That's my car. A thief is just fixing a blowout."
 Policeman: "All right, I'll go over and arrest him."
 Citizen: "Sh-h-h! Wait till he gets the tire pumped up."

Judge: "You are charged with being a deserter, having left your wife. Are all the facts in the case true?"
 Prisoner: "No, Your Honor, I am not a deserter. Just a refugee."

Fame at Last.
 "When I die people will praise my work," declared the unsuccessful poet.
 "Yes," agreed the fan critic, "I'll be the best day's work you ever did."

Farmer: "Be this the Woman's Exchange?"
 Woman: "Yes."
 Farmer: "Be ye the woman?"
 Woman: "Yes."
 Farmer: "Well, then, I think I'll keep Maggie."

Flubb: "I thing all this talk about blaming the driver after every automobile accident is unfair."
 Dubb: "When did you get a car?"

School Director: "Be very diligent in your studies. Remember, what you have learned no one can take from you."
 Pupil: "Well, they can't ever take from me what I haven't learned either, can they?"

"Do you ever invest money in Wall Street?"
 "No," answered Senator Sorghum. "If the market went wrong I'd lose my savings, and if it went right I'd lose my reputation."

SALE NOTICE!

On the following date, February 3rd, at 10 o'clock, Fred M. Clayton will sell at public auction, near Cold Springs Church, on the old John L. Barnhardt farm, the following articles:
 Two mules, one two-horse wagon, two milk cows, one hog, one turning plow, two steel-bead side harrows, one section harrow, one Cole corn planter, one fertilizer drill, one disc harrow, two cultivators, one forge, three single plow stocks, one riding cultivator.
 Last year's crop of corn and rough feed and a good many things too small to mention.
 Also entire Household and Kitchen Furniture.
 FRED M. LAYTON.
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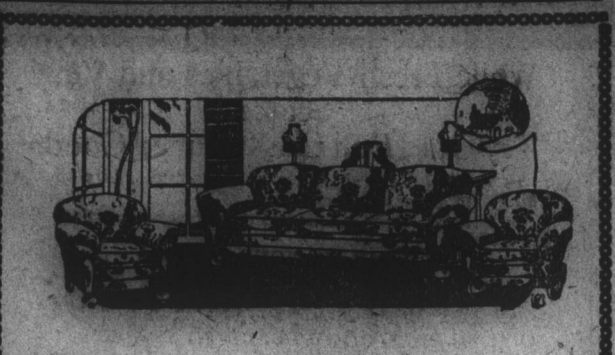
for a complete up-to-date sanitary bathroom equipment in your home? Our wash basins, bathtubs, foottubs, toilets, etc., are the latest design and are very easy to keep clean and white-looking.

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Estimates cheerfully furnished

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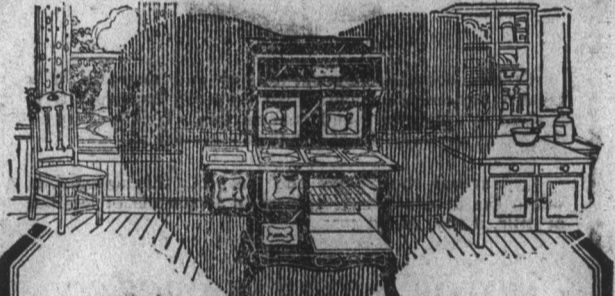
W. J. HETHCOX
 Electrical Fixtures
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HOME SWEET HOME

Is the air a little icy? Button your coat up close, and think of the comfort that awaits you when you get home. Your favorite chair or Davenport Bed to sit or lounge on, your slippers, your sewing stand (or smoking stand) close at hand, and a lamp. You can't picture the joy of home without including the thought of the furniture store. That's why I'm so happy in my work; that's why the boys here at the store take genuine delight in their profession. Making home "sweet home" is a job worthy of the best that is in us. And we try to put just that into it.

BELL-HARRIS FURNITURE CO.



The Range is the Heart of the Kitchen

and the kitchen is the heart of the home. The health and happiness of the whole family depend on what they eat. Don't blame the cook if the food is made indigestible by poor cooking. Get her an

ALLEN'S PRINCESS RANGE
 COPPER IRON BEARING

and give her abilities a chance. It's even baking oven takes the chance out of cooking, and its many features for saving time and labor eliminate kitchen drudgery. Notice the 10-gallon copper reservoir adjoining fire-box, the handy warming cabinets, and the clean, roomy warming closet with pipe behind it; also the asbestos lined oven with triple bottom and walls which retain heat and insure even baking.

The Princess is easily the leading range on the market—tested by 25 years of constant service.

H. B. WILKINSON

"Close Calculators" Who Failed.
 The Progressive Farmer.
 During the year 1923, 2,265 people were killed in railway crossing accidents. Some of these accidents were no doubt unavoidable, but a large per cent of them were due to a miscalculation on the part of the driver of the automobile. He figured he could cross the tracks ahead of the train. But when a passenger train is running forty miles an hour, and an automobile is going twenty miles an hour, approaching the same point, it does not take them long to meet. The combined speed of the two amounts to sixty miles an hour, or eighty-eight feet a second. One second more speed on the part of the car may mean a good big margin of safety, but on the other hand, if the driver of the car, glaring closely, miscalculates the speed of the train one second, he fails to cross the track safely by some sixty feet. A miscalculation of a second may mean the difference between life and death, and none but the most irresponsible are willing to do such figuring when the penalty for miscalculation is so great. It's poor gambling, to say the least, for there is little to gain and everything to lose. However, there are many "close calculators" whom the rains have not yet hit, and in an attempt to save them from their own recklessness, some states have

passed laws making it compulsory that all automobiles come to a full stop before crossing steam or electric railway tracks. Among the states having such laws are California, Colorado, Illinois, Maine, Montana, Nevada, Pennsylvania, Ohio, North Carolina, Tennessee, Utah, Vermont, Washington, and West Virginia.

Too Confiding
 After carefully effecting an entrance into the bank, the burglar found his way to the strong room. When the light from his lantern fell on the floor, he saw the sign:
 "Save your dynamite. The safe is not locked. Turn the knob an' open."
 For a moment he ruminated. "Anyhow, there's no harm in trying it, if it really is open." He grasped the knob and turned it.
 Instantly the office was flooded with light, an alarm bell rang loudly, an electric shock rendered him helpless, while a panel in the wall opened, and out rushed a building which seized him.

An hour later, says Judge, when the cell door closed on him, he sighed: "I know what's wrong with me. I'm too trusting. I have too much faith in human nature."
 Wish there were some way to make old autos popular with antique hunters.