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ters' Barn. Phone 262.

WHY

Physical Exercise Is Among the Necessities.

Physical exercise is necessary. It is as important as food, fresh air and sleep; without it health is impossible. By "exercise" we mean making movements other than the purposeful movements of ordinary life. Brushing the hair, raising food to the mouth, getting up and sitting down are done for a purpose and are of course exercise of a sort, but we do not do them with the idea of developing our muscles, expanding our chests, or quickening our circulations.

The impulse to take exercise is instinctive in the young. During childhood it finds expression in playing and romping; during youth and early adult life, in sports and athletic contests. It is not necessary to urge young people to take that kind of exercise; rather, it is necessary to utter a word of warning against excess. The young man of the present day is in greater danger of overtaxing his heart and other organs by excess in athletics than he is of letting them spoil for want of sufficient exercise. It is the business man or the professional man who has passed his fortieth birthday that needs exercise and that usually thinks he is too busy to take it.

A favorite argument of the brain worker who is advised to walk, or to play golf, or to take some other form of regular exercise, is that he has exhausted his vitality by brain work, and that the use of his muscles beyond the absolute needs of daily life would exhaust still further his life forces.

That is not so, for the brain is fatigued only because it is fed with blood that circulates sluggishly and that is already so loaded with toxins that it cannot take away those that result from intellectual work. A brisk walk would fill the brain worker's lungs with air, quicken his circulation, oxygenate his blood and unload it of its toxins, squeeze the stagnant lymph out of his muscles, empty his liver of its poisons and quicken all his excretory functions. Then his brain would be bathed with fresh, pure blood, and the "cobwebs" would be washed away.—Youth's Companion.

BACK TO THE LAND MOVEMENT

Why the Checking of the March to the Cities Is Probably Only Temporary.

The tide of population which has been rushing from the country to the city has been temporarily checked; in fact it is receding in the other direction at the present time. Farmers and farm laborers, lured to town by inflated wartime wages, are returning to their rural haunts, now that their source of high living has gone. With them are going unemployed city laborers, largely foreigners, and some city business men who have heard the siren call of the countryside.

This movement, which started with the demobilization of our troops, and was accelerated by the shutting down of "war babies" has received added impetus from the general business slump.

There is undoubtedly a farmward movement. But is it great enough to be significant?

When I discussed this question with the editor of Leslie's I felt that if there was a back-to-the-farm movement, it was not pronounced enough to be important. After considerable investigation in various sections of the country and after receiving facts and opinions from agricultural colleges, farm bureaus and state departments in a dozen states, my original idea has been upheld. The cityward trend may be balanced for the time being by the movement back to the land, but such a condition is for the moment only.

Farming is far from being "the life of Riley" in the year 1921. Many farms are being sold for taxes; mortgage foreclosures are forcing unfortunate farmers to become wage earners; returned farm laborers will find farm wages rather meager after their well-filled city pay envelopes, and some, undoubtedly will move back to town in search of an elusive job, plumbing, and friendly movie palaces.—Andrew S. Wing, in Leslie's.

Why Mount From Left Side.

A man mounts a horse from the left side because in the days when a sword was an essential part of a man's dress, and hung at the left side, mounting from the right side would have necessitated taking hold of the scabbard and placing it over the saddle with the hand needed to assist in mounting. By mounting from the left side the sword hung clear and allowed easier action.

Why "Sentence Hymns."

From a practice of earlier days when hymn books were scarce. In order that all the congregation might be able to join in the singing, the pastor would read aloud the first two lines, which were then sung, and the reading and singing would continue alternately to the end of the hymn. This practice is still continued in some of the rural churches of the South.

Why Newpope Was Pleased.

The Nurse—You have a fine little daughter. Your wife has named her Pansy. I suppose though, you would have preferred a boy?

Mr. Newpope—On the contrary, I'm tickled to death. A girl can pick a fool name and get away with it. If it had been a boy my wife was going to call it Launcelet.

ANNUAL FINANCIAL REPORT

GEM COUNTY, IDAHO

As at the close of business January 7, 1922.

Geo. F. Church, County Auditor

STATEMENT OF 1921 TAX ROLL

Assessed valuation of all property after equalization..... \$5,060,500
Real property roll..... \$4,636,680
Personal property roll..... 423,820

Valuation Classified	Acres	Value
Agricultural land, irrigated.....	29,125.79	\$1,543,154
Agricultural land, dry.....	10,249.56	111,525
Grazing land.....	96,284.07	378,620
Mineral land.....	1,335.09	6,949
Waste land.....	3,224.60	3,232
Equities.....		98,096
Standing timber.....		750
Business lots.....		99,345
Residence lots.....		173,217
Improvements on land.....		629,603
Improvements on Gov. land and R.R. right of way.....		3,700

Valuation	Number	Value
Common Cattle.....	4,081	\$99,985
Milk Cows.....	1,111	44,006
Thoroughbred and beef.....	208	9,455
Yearlings.....	2,126	26,375
Migratory cattle.....	1,638	31,846
Grade horses.....	461	22,965
Range and stock horses.....	2,204	46,142
Stallions and jacks.....	8	815
Migratory horses.....	167	2,543
Common sheep.....	2,203	8,468
Migratory sheep.....	29,074	116,380
Bucks and fine bred ewes.....	698	2,792
Hogs.....	4,440	4,440
Bees (stands).....	1,296	3,887

Valuation	Value
Total value of real estate and improvements.....	\$3,048,191
Lumber.....	\$527,760
Saw logs.....	11,250
Merchandise.....	176,714
Bank stock.....	49,939
Furniture and fixtures.....	38,555
Machinery, tools and implements.....	26,475
Saw and planing mills.....	302,020
Flour and grist mills.....	10,300
Not otherwise classified.....	2,620

Valuation	Value
Total value of other personal property.....	\$1,145,633
Railroads.....	\$378,832
Telephone lines.....	38,556
Telegraph lines.....	2,909
Electric current transmission lines.....	69,369
Private car lines.....	17,102

Valuation	Value
Total value of public utilities.....	\$501,768
Total assessed valuation.....	\$5,114,890
Less exemptions (soldiers, widows, libraries).....	54,190

Net equalized valuation for taxation..... \$5,060,500

VALUATION, LEVY AND TAX OF MUNICIPALITIES AND DISTRICTS

Cities and Villages

Name	Val.	Levy	Gen.	Bond	Tax	Spec. taxes	Name of Clerk
Emmett.....	\$332,909	1.95	1.95	1.95	\$6,424.41	\$3,638.41	D. M. Stokesberry

Independent Schools

No.	Val.	Levy	Gen.	Bond	Tax	Clerk and Address
9.....	\$2,546,257	1.50	.30	.30	\$45,836.23	C. L. Gamage, Emmett, Idaho

District Schools

No.	Val.	Levy	Gen.	Bond	Tax	Clerk and Address
1.....	\$8,476	.55	.15	.15	\$1,780.00	J. R. Holford, Wilburas, Idaho
2.....	247,125	.55	.15	.15	78.38	E. J. Teerink, Emmett, Idaho
3J.....	9,797	.80	.05	.05	849.75	Mrs. Ada Guthrie, Emmett, Ida.
4.....	212,408	.35	.05	.05	284.83	J. B. Demasters, Sweet, Idaho
5.....	28,483	1.00	.00	.00	142.01	H. E. Bean, Sweet, Idaho
6.....	28,389	.50	.00	.00	993.41	H. B. Baker, Emmett, Idaho
7.....	94,806	.80	.25	.25	814.69	H. J. Ballentyne, Ola, Idaho
8.....	116,003	.50	.20	.20	2,739.97	James Kesgard, Emmett, Idaho
10.....	188,956	.95	.50	.50	540.90	Mrs. Mary Turner, Pearl, Idaho
11.....	54,090	1.00	.00	.00	1,445.39	G. H. Talley, Sweet, Idaho
12.....	144,589	1.00	.00	.00	102.26	
13J.....	20,448	.50	.00	.00	3,657.77	Mrs. I. W. Stoddard, Montour
14.....	281,358	1.00	.30	.30	1,066.26	Albert Hartley, Emmett, Idaho
15.....	92,716	1.00	.15	.15	780.84	John Cline, Emmett, Idaho
16.....	63,388	1.00	.20	.20	372.60	Ruth Gross, Gross, Idaho
17.....	53,227	.70	.00	.00	4,153.46	J. W. Strang, Emmett, Idaho
19.....	392,218	1.00	.06	.06	648.82	Joseph Hansen, Emmett, Idaho
20.....	48,059	1.00	.35	.35	1,338.18	Mrs. Mary Riggs, Letha, Idaho
21.....	133,818	1.00	.00	.00	273.41	Mrs. Lydia Beal, Ola, Idaho
29J.....	54,661	.35	.15	.15	345.72	R. J. Newell, Ola, Idaho
47J.....	34,572	1.00	.00	.00	835.01	Mrs. Rena Faris, New Plymouth
58J.....	37,954	.80	1.40	1.40		Ernest McCoy, Eagle, Idaho
59J.....	22,466	.00	.00	.00		
No Dist.....	146,486	.00	.00	.00		

\$2,514,243 \$23,173.66

Special Road Districts

No.	Valuation	Levy	cts. on \$100	Tax
1.....	\$309,113	.00	.00	0.00
2.....	303,605	.00	.00	0.00
3.....	339,992	.00	.00	0.00
4.....	48,455	.00	.00	0.00
5.....	128,384	.00	.00	0.00
7.....	192,215	.25	.25	479.51
8.....	32,444	.25	.25	298.09
10.....	118,298	.25	.25	298.09
11.....	46,371	.25	.25	298.09
12.....	38,356	.00	.00	0.00
13.....	296,200	.00	.00	0.00
15.....	24,896	.00	.00	0.00
26.....	832,909	.00	.00	0.00
30.....	264,962	.00	.00	0.00
33.....	162,924	.00	.00	0.00
34.....	298,672	.00	.00	0.00
44.....	1,236,081	.00	.00	0.00
53.....	286,922	.00	.00	0.00
54.....	4,807	.00	.00	0.00
No road.....		.00	.00	0.00

\$5,060,500 \$1,014.93

Levies and Taxes for State and County Compared with Previous Year

Levies in Cts.	1921	1920	Amt. of Tax	1921	1920	Increase	Decrease
State tax total.....	.62	.65	\$33,080.62	\$42,084.98	\$3,915.15	\$12,919.51	
General.....	.418	.39	21,428.65	24,205.32	2,776.67		
Int'rest and sinking.....	.023	.007	1,195.16	435.44	759.72		
Public building.....	.035	.015	1,783.83	931.93	851.90		
State highway.....	.09	.20	4,511.75	12,413.47	7,901.72		
State highway red. (2nd issue).....	.02	.02	1,024.82	1,242.25	217.43		
State highway red. (3rd issue).....	.004	.004	204.96	249.25	44.29		
State highway red. (4th issue).....	.02	.02	1,024.82	1,024.82			
Tuberculosis hosp.....	.014	.014	868.96	868.96			
Albion Normal Imp.....	.01	.01	640.51	640.51			
Sheep inspection.....	.00	.00	638.20	638.20			
Predatory animal.....	.00	.00	527.92	1,738.36	1,210.44		
County tax total.....	1.63	1.85	82,877.45	116,051.47	33,174.02		
Current expense.....	.50	.62	25,302.50	38,479.62	13,177.12		
County road.....	.25	.25	12,651.25	15,507.79	2,856.54		
County bridge.....	.15	.15	7,590.75	9,309.08	1,718.31		
County school.....	.65	.53	32,894.55	32,896.70	2.15		
Co-State Highway.....	.25	.25	15,514.83	15,514.83			
Co. Int. and sinking.....	.08	.05	4,048.40	3,103.47	944.93		
Dog tax.....	.00	.00	390.00	1,240.00	850.00		
State and Co. total.....	2.25	2.50	115,958.07	158,136.45	42,178.38	47,038.46	
Predatory animal—90c per \$100 on sheep; 5c per \$100 on other live stock.							
Sheep inspection—50c per \$100 on sheep.							
Dog tax—\$2.00 on males; \$4.00 on females.							
Valuation 1921.....			\$5,060,500.00				
Valuation 1920.....			6,206,236.00				
Net decrease.....						\$1,145,736.00	or 18.4 percent.

State and county taxes, 1921.....	\$115,958.07
State and county taxes, 1920.....	158,136.45
Net decrease.....	\$42,178.38 or 26.7 percent.

ABSTRACT OF EXPENSES

For the year ending January 7, 1922
By Department, Office and Object of Expenditure

Current Expense	Item	Expense	Outlay Capital	Total
Auditor, Recorder, Clerk of District Court				\$ 4,787.61
Salary of officer.....	\$1,600.00			
Salaries of deputies.....	1,592.00			
Wages of clerical help.....	544.07			
Freight, express, parcel post.....	6.94			
Telephone and postage.....	54.90			
Printing and advertising.....	277.72			
Repairs (adding machine).....	7.80			
Stationery, office supplies, records.....	480.01			
Refund of filing fees.....	3.00			
Miscellaneous.....	60.02	\$ 4,826.46		
Furniture and equipment.....	\$ 111.15		\$ 111.15	
Sheriff.....				\$5,763.26
Salary of officer.....	1,650.00			
Salaries of deputies.....	450.00			
Wages of extra help.....	36.75			
Traveling expenses.....	319.19			
Telephone and postage.....	232.18			
Printing and advertising.....	81.94			
Stationery, supplies, records.....	92.04			
Auto supplies, repairs, storage.....	1,292.62			
Board of prisoners.....	412.96			
Feeding stray stock.....	92.80			
Premiums on bonds.....	125.75			
Miscellaneous.....	78.73	4,864.96		
Furniture and equipment.....	\$ 898.30		898.30	
Assessor.....				\$3,674.68
Salary of officer.....	\$1,700.00			
Salary of office deputy.....	827.85			
Salaries of field deputies.....	138.75			
Traveling expenses.....	346.45			
Telephone and postage.....	56.88			
Printing and advertising.....	29.65			
Stationery, supplies, records.....	501.95			
Premiums on bond.....	71.25			
Miscellaneous.....	1.90	3,674.68		
Treasurer and Tax Collector.....				\$3,430.85
Salary of officer.....	1,650.00			
Wages of clerical help.....	1,078.19			
Telephone and postage.....	98.20			
Printing and advertising.....	122.67			
Repairs (adding machine).....	15.60			
Stationery, supplies, records.....	170.74			
Expense of posting land.....	89.65			
Premiums on bond.....	205.80	3,430.85		
Superintendent of Schools.....				\$2,140.89
Salary of officer.....	\$1,425.00			
Wages of clerical help.....	60.00			
Traveling expenses.....	274.83			
Telephone and postage.....	73.70			
Stationery, supplies, records.....	89.18			
Institute expense.....	57.15			
Printing and advertising.....	57.62			
Premiums on bonds.....	13.30			
Miscellaneous.....	1.61	2,062.99		
Furniture and equipment.....	88.50		88.50	
County Attorney.....				\$1,333.33
Salary of officer.....	\$1,200.00			
Wages of county stenographer.....	28.60			
Telephone and postage.....	53.30			
Office rent.....	30.00			
Traveling expenses.....	13.30			
Premiums on bond.....	8.13	1,333.33		
County Physician.....				\$ 184.68
Salary of officer.....	150.00			
Examination of insane.....	30.00			
Supplies.....	4.68	184.68		
County Surveyor.....				\$ 102.80
Salary of officer.....	\$ 87.50			
Traveling expenses.....	2.00			
Premiums on bond.....	13.30	102.80		
County Coroner.....				\$ 44.50
Salary of officer.....	\$ 37.50			
Premiums on bond.....	7.00	44.50		
County Commissioners.....				\$3,783.90
Salaries of officers.....	\$ 900.00			
Traveling expenses.....	344.95			
Telephone and postage.....	1.20			
Printing and advertising.....	565.14			
Premiums on bond.....	50.00			
Auditing county records.....	1,228.00			
State levy for employes insurance.....	535.93			
Tax refunds.....	149.48			
Miscellaneous.....	9.20	3,783.90		
District Court.....				\$ 427.10
Witness fees.....	\$ 16.25			
Jurors' fees.....	364.65			
Meals for jurors.....	31.20			
Wages of bailiff.....	15.00	427.10		
Probate Court.....				\$2,027.66
Salary of officer.....	\$1,400.00			
Wages of clerical help.....	20.72			
Jurors' fees.....	120.00			
Witness fees.....	89.75			
Stationery, supplies, records.....	57.10			
Telephone and postage.....	17.80			
Printing and advertising.....	1.75			
Wages of bailiff.....	3.00	1,710.12		
Furniture and equipment.....	317.54		317.54	
Justice Court.....				\$ 3.00
Witness fees.....	3.00	3.00		
Farm Bureau.....				\$2,068.70
Salary of County Agent.....	225.00			
Traveling expenses.....	193.70			
Appropriation by Commissioners for Bureau.....	1,650.00	2,068.70		
Elections.....				\$ 79.95
Printing and supplies.....	1.95			
Registrars' fees.....	67.00			
Fees of judges and clerks.....	8.00			
Fees of constables.....	3.00	79.95		
Charities.....				\$2,208.95
Children's Home.....	\$ 150.00			
Widows pensions.....	964.67			
Care of poor.....	1,094.28	2,208.95		
Court House.....				\$1,076.30
Wages of janitor.....	135.70			
Light and water.....	199.05			
Fuel.....	176.10			
Special services (building, grounds, sewer).....	71.85			
Labor on county bldg. site.....	119.90			
Cleaning, toilet and misc. supplies.....	145.70			
Insurance.....	228.00	1,076.30		
General.....				\$1,168.92
Vital statistics.....	\$ 29.50			
Warrant interest.....	221.89			
Bond of road supervisor.....	12.50			
Printing for road supervisor.....	6.30			
Supplies for road supervisor.....	3.75			
Express.....	.67			
Drainage and special tax on county property.....	894.31	1,168.92		
Total expense.....		\$32,841.59		
Total capital outlay.....			\$1,416.49	
Grand total for current expense.....				\$34,258.08
Warrants issued.....	\$34,035.19			
Interest on warrants.....	221.89			\$4,267.09