

ARE YOU PLANNING
TO USE**ELECTRICITY**
THE COMING SUMMER

For Cooking, Washing, Ironing, Cleaning and lighting. We are now showing one of the latest model electric ranges and orders given now will insure delivery in time for the earliest hot weather. There is also on display at this shop all the little electrical household conveniences, washing machines, vacuum cleaners, etc. You will enjoy coming in and having us demonstrate them for you.

COMPLETE LINE ELECTRICAL SUPPLIES

Vale Electric Co.

"The Institution of Greatest Service."

L. P. LUMPEE, Mgr.

Vale

Oregon



THE sensible size of the **CHEVROLET "FOUR NINETY"** Touring car assures both riding comfort and low operating cost. It is a roomy car—three passengers being comfortably accommodated in the back seat.

It is heavy enough to hold to the road at all times—light enough to be easy to handle and economical of gasoline and tires.

CHEVROLET dependability is established—You can buy this car with entire confidence.

Kessler Garage

KESSLER & WOODWARD, Props.

Vale,

Oregon.

The Bank of Service**The First National Bank of Vale, Oregon**

Capital and Surplus \$58,000.00
Commercial Department Saving Department
Safety Deposit Boxes to Rent

Our Purpose

is to make our bank a material benefit to the community in general and its patrons in particular. It would be a pleasure to have your name on our books. We invite you to start a checking account with us. The advantages we offer will be convenience and benefit to you.

ALBERT W. REED, Cashier.

DIRECTORS:

Chas. W. Nelson, Pres. J. T. Logan, Vice-Pres.
Elis Rose James M. Weaver

SERVICE**To Our Patrons**

Is one of the foundation stones of the grocery trade we have built up in Vale. To promptly and painstaking fill every order entrusted to us is one of our daily duties. Aside from this we are proud of the fact that we can fill your order with the very best groceries to be had.

Our staple lines of Spices, Flavorings, Tea and Coffee will give complete satisfaction as to quality and price.

DIVEN & COMPANY
Dependable Groceries.

PHONE 4 VALE, OREGON

The Farming Business

This department of the Enterprise is for the Farmer. Here the editor wants you to find each week news stories that will not only interest you, but will be a benefit to the farming industry of the whole county. Practical farm problems and their solution will be discussed from this column and every farmer is invited to write a communication for this department, dealing with some problem he has solved, or some problem which is causing him trouble on his own farm. You may have ideas that will help the other fellow and he may have ideas that will solve your problems.

**FARMER'S INCOME
SUBJECT TO TAX**

Gains for 1919 Must Be Figured
Under U. S. Law—Returns
Due March 15.

LAND SALE PROFITS TAXABLE.

Necessary Farm Expenses May Be
Deducted—Special Form for Farm
Income—Cash or Accrual
Basis for Computing.

A farmer, shopkeeper, or tradesman must figure up his net income for 1919; and if the farm or business income plus his other income was sufficient to require an income tax return a complete return must be filed with the collector of internal revenue by March 15.

A farmer should ascertain the gross income of his farm by computing all gains derived from the sale or exchange of his products, whether produced on the farm or purchased and resold.

Farm Expenses.

From his gross income a farmer is allowed to charge off all of his necessary expenses in the conduct of the farm during the year. These include costs of planting, cultivating, harvesting and marketing. In addition to these costs he may deduct money spent for ordinary farm tools of short life bought during the year, such as shovels, rakes, etc. Also, the cost of feed purchased for his live stock may be treated as an expense in so far as this cost represents actual outlay, but the value of his own products fed to animals is not a deductible item.

Other farm expenses allowable are the cost of minor repairs on buildings (but not the dwelling house), on fences, wagons and farm machinery; also bills paid for horseshoeing, stock powders, rock salt, services of veterinary, insurance (except on dwelling house), gasoline for operating power and sundry other expenses which were paid for in cash.

As to hired help, all the productive labor is a deductible expense; but the wages of household servants, or help hired to improve the farm, as in tree planting, ditching, etc., cannot be claimed against earnings. A farmer is not allowed to claim a salary for himself or members of his family who work on the farm.

Wear and Tear.

Purchase of farm machinery, wagons, work animals, etc., also the cost of construction or extension of buildings, silos, fencing, etc., should be considered additional investments in the farm and are not proper deductions against income.

A reasonable allowance may be claimed for wear and tear on farm buildings (except the farmhouse), fences, machinery, work animals, wagons, tanks, windmills and other farm equipment which is used in the conduct of the farm.

As to autos and tractors, the cost of these is not an expense, although the cost of their upkeep is an allowable deduction; if the machines are used exclusively for farm purposes and not for pleasure. Also, in such cases, a deduction for wear and tear is allowed.

Farm Losses.

The loss of a growing crop is not a proper deduction from income, inasmuch as the value of the crop had not been taken into gross income. The loss of a building or of machinery through storm, lightning, flood, etc., is an allowable deduction, but care should be used to ascertain the correct loss sustained, as restricted by income tax regulations.

No deduction is allowed in the case of loss of animals raised on the farm, but a loss is deductible from gross income if the animals had been purchased for draft or breeding purposes.

Shrinkage in weight or value of farm products held for favorable market prices cannot be deducted as a loss, for the reason that when such products are sold the shrinkage will be reflected in the selling price.

Sale of Farms and Land.

The value of agricultural lands has been jumping during the past few years, and during 1919 many owners sold out part or all of their lands at big profits. All such gains constitute income and must be taken into the net income for the year.

Any person who sold part of a farm or ranch, or part of a parcel of land, must also show any gains realized by the sale.

The method of figuring gains and losses on such transactions is prescribed in the Income Tax regulations, copies of which may be secured from Internal Revenue Collectors.

Forms for Returns.

The Internal Revenue Bureau has issued an improved Form 1040F for the use of farmers. This form, together with Form 1040A or 1010, will give the farmer explicit information as to how to properly figure his net income for 1919.

There are two methods of figuring a farmer's income tax return this year. He may make his return on the basis of the difference between the money and goods received for his products and the cash paid out for actual allowable farm expenses within the year. Or he may make his return on the accrual basis, which means computing the receipts and expenses that pertain to the taxable year, excluding income earned and expenses incurred in previous or succeeding years.

Farmers Should Take Inventories

The commissioner of internal revenue has given notice that farmers' inventories taken at market value less cost of marketing will hereafter be accepted in determining income tax. Up to the time of this ruling there were instances where even men refused to accept farm inventories, saying they could not be used under any conditions. This often meant an increased tax for the farmer to pay. The farmers always have urged that they should be allowed to take inventories, the same as business men do, and that only by inventories could a proper determination of income tax be made. One instance is cited where the refusal of an inventory cost the farmer more than \$500.

One Day Beats Twelve Years

At nine poultry demonstrations which were conducted in Madison county by Fren Moore, poultry specialist of the university extension division, 726 hens were culled. There were in attendance 118 farmers and farmers' wives. One poultryman said he had learned more about poultry in one demonstration than he had learned previously in 12 years of interest in keeping fowls. In one flock that Mr. Moore examined, all hens were found to be non-layers except one.

Will Open Spud Market

At a meeting of the Fremont county potato project committee, definite plans were made for establishing an open market for 1920 potatoes at St. Anthony. At least two large storage houses will be erected. Russets, Rurals and Cobblers were selected as the three standard potato varieties for the county.

8228 Rabbits Killed in One Day

Alberdeen community in Bingham county made a high score of 8228 rabbits killed in one day in a farm bureau rabbit drive. The community killed 11,228 rabbits in one week and the drives of Rockford, Pingree and Sterling communities brought the county's total for the week to 15,728.

Get Together on Range

A series of meetings of the range improvement committee of the Blaine county farm bureau has begun to bring about a close cooperation be-

tween stock men and the forest service. Plans of grazing, and grazing association management are being worked out, which, it is expected, will mean much toward the betterment of the stock industry.

Seed Potatoes in Demand

Those having good seed potatoes should immediately let it be known as there is great demand for good seed. From all indications at this early season it would seem that no mistake will be made in planting potatoes to the limit. The market was strong all of past year and will probably continue so throughout this year.

Silos for Minidoka Project

It is estimated that from 30 to 50 silos will be built on the Minidoka irrigation project during the coming year. A dry farmer from Albion announced on a recent farm bureau excursion, that he was going to plant a crop of sunflowers and try it as an experimental forage crop for dry farming.

Will Hire Potato Agent

The Cassia county farm bureau has obtained an appropriation to hire an assistant county agent to take care of potato certification work in the county. This action was demanded by the farmers largely as the success of last season's wheat certification work.

Demonstration Agent Hired

Mrs. Marie Pazandak has been appointed home demonstration agent for the Banock county farm bureau and began work February 16. She is a graduate of Stout institute, and has a degree from Teachers' college, Columbia University, New York.

Corn by The Ton

The Bear Lake county farm bureau through the service of J. W. Cook, committeeman, is unloading 442,000 pounds of feed corn to farmers at savings of 25 to 50 cents per hundred-weight.

Plan Accredited Herds

Jersey and Shorthorn owners of Payette county are adopting the accredited plan of tuberculosis elimination.

Get Six Tons of Seed

Six tons of selected seed have been ordered by Bonner county farmers through cooperation with the farm bureau for use in 14 communities for the coming year's crop.

Any man can save daylight by rising early but the woman usually does not always see the proposition in the same light. What is "light" to one is "dark" to the other.

Lucky is the man who owns a Buick.—Adv.

Title & Abstract Bld. Vale, Oregon
Complete Equipment to give
Prompt and Careful Service

We Will Take Anything Any Place
Express — Baggage — Freight
All Kinds of Light and Heavy Hauling

Vale Transfer & Storage
W. F. Dingman & C. L. Walter, Props.
PHONES: Office 11; Residence 233-R

**OREGON MANUFACTURERS - "OVER-THE-TOPPERS"**

A serious unemployment situation arose. Ex-service men were without work. So Oregon's manufacturers increased the number of their employees.

A greater output followed with the attendant problem of finding a market. The market was found - the excellence of Oregon's products created demand and carried us "over the top".

Associated Industries of Oregon

**OREGON
QUALITY****ANNOUNCEMENT—**

We wish to announce that we have engaged the services of Mr. Chongorskey of Portland, who has furnished us with the best references as to ability as a first class cutter and all around tailor. We expect to remodel our place of business and turn over the tailoring department to him. He is a man of business ability and a competent tailor and it will be a pleasure for our patrons, both ladies and men to call and meet him and talk over the art of fine tailoring.

We want to firmly impress upon the ladies of Vale that he is a **LADIES TAILOR** and can make your garments with lines of distinction.

VALE CLEANING WORKS

J. W. DORSEY, Prop. "Watch Us Grow"
— Cleaners — Pressers — Tailors —

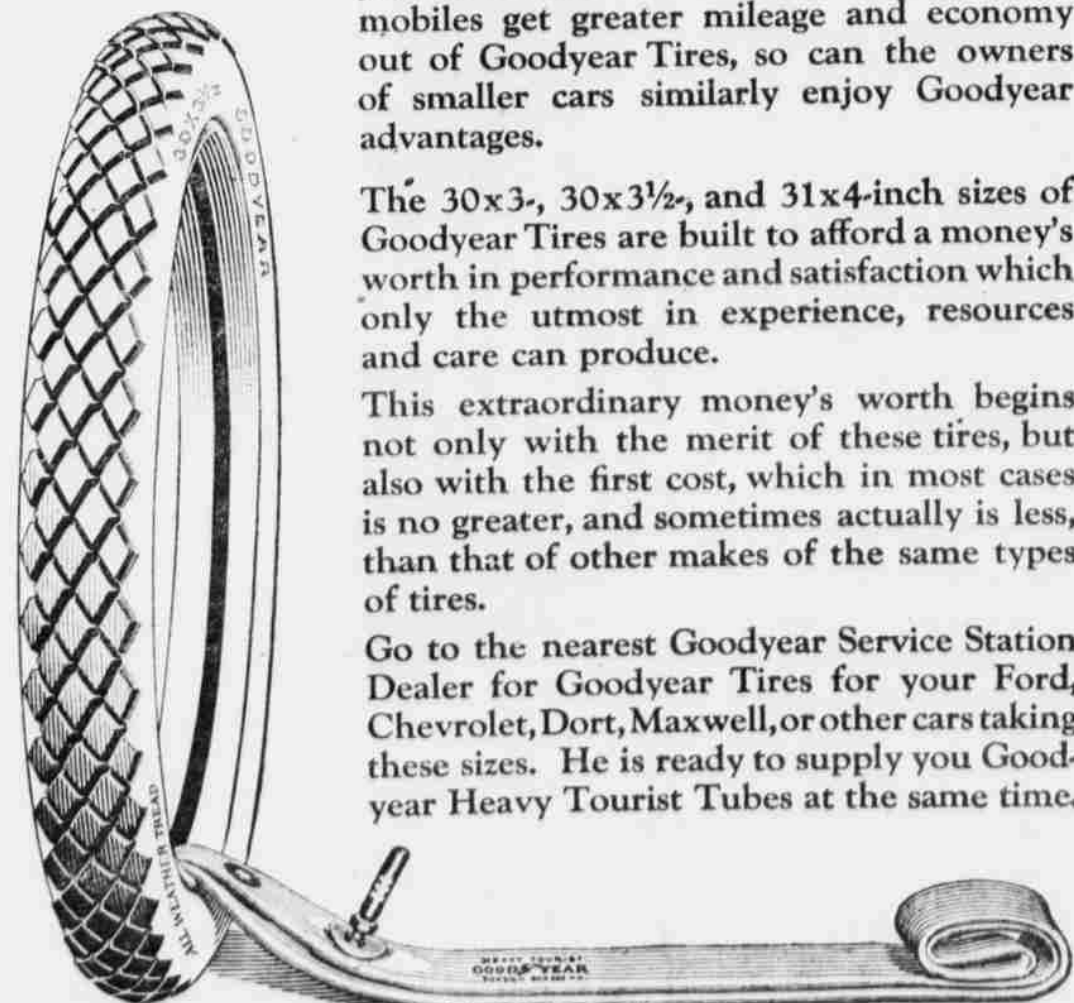
**Get Goodyear Tire Economy for
That Small Car**

Just as owners of the highest-priced automobiles get greater mileage and economy out of Goodyear Tires, so can the owners of smaller cars similarly enjoy Goodyear advantages.

The 30x3-, 30x3½-, and 31x4-inch sizes of Goodyear Tires are built to afford a money's worth in performance and satisfaction which only the utmost in experience, resources and care can produce.

This extraordinary money's worth begins not only with the merit of these tires, but also with the first cost, which in most cases is no greater, and sometimes actually is less, than that of other makes of the same types of tires.

Go to the nearest Goodyear Service Station Dealer for Goodyear Tires for your Ford, Chevrolet, Dort, Maxwell, or other cars taking these sizes. He is ready to supply you Goodyear Heavy Tourist Tubes at the same time.



30x3½ Goodyear Double-Cure
Fabric, All-Weather Tread..... \$20.00
30x3½ Goodyear Single-Cure
Fabric, Anti-Skid Tread..... \$17.65

Goodyear Heavy Tourist Tubes are thick, strong tubes that reinforce casings properly. Why risk a good casing with a cheap tube? Goodyear Heavy Tourist Tubes cost little more than tubes of less merit. 30x3½ size in water. \$3.90 proof bag.

GOODYEAR