

Roseburg News-Review

Member of The Associated Press

Entered as second class matter May 17, 1929, at the post office at Roseburg, Oregon, under act of March 3, 1879.

HARRIS ELLSWORTH, Editor



New York—271 Madison Ave. Chicago—360 N. Michigan Ave.

Member OREGON NEWS PAPER PUBLISHERS ASSOCIATION

Subscription Rates Daily, per year by mail \$5.00

Skidding on the Parallels

DRAWING historical parallels is like sliding down the front walk on a frosty morning—it's fun, but its dangerous.

The parallelism between the present German retreat on the Russian front and that of Napoleon in 1812 is so attractive, so neat, and so alluring to wish-thinkers, that a great deal of good white paper has been spoiled in exploiting it.

Look how easy it is: Napoleon and Hitler each invaded Russia at almost the same time of year, hoping for a quick campaign which would lay the enemy low before the rigors of winter.

Napoleon took Moscow in early September, but the city was burned and he had to withdraw. His retreat, disrupted by poor discipline and bitter weather, harassed by Cossacks and army pursuit, became a disastrous rout, and an army of more than 400,000 men had been pulverized to fewer than 25,000.

Hitler, invading at the same time, carried not merely a column into Russia, but a front from the Baltic to the Black Sea. He, too, advanced with success, but failed to take Moscow or Leningrad. He, too, was overtaken by winter and retreated, losing considerable quantities of material.

But there are differences that seem more important than the similarities. For instance, by Jan. 10 it was all over with the Grande Armee, whereas it is now late January and the German line is only now falling back on Smolensk, roughly the halfway point. Their line is not broken, and though no one any longer believes that the retreat is strictly according to plan, nevertheless it is not a rout; no German army has been captured or removed from the fighting; no complete breakthrough has been accomplished. The disaster to the German armies, though a severe setback, is in no way comparable with the almost complete destruction of Napoleon's Grande Armee.

Further, those who draw the Napoleonic parallel forget to carry it through far enough. They forget that though his Russian expedition was a complete failure, and his army almost completely destroyed, Napoleon threw up the whole thing personally in early December, left his army to its fate and rushed back to Paris to raise a new one.

By early the following spring, 1813, he had a brand new army of 200,000 moving eastward. That was easy for him to do because much of the loss in Russia had been sustained by his allies, just as much of Hitler's loss in Russia is in Italians, Spanish, Rumanians, Hungarians and other dupes.

People who like the Napoleonic analogy because it suggests Hitler's downfall, forget that Napoleon was back again the following spring almost as strong as before, and had to be beaten all over again.

Also Reward the Good

THE reformer usually thinks of improving life in terms of eliminating the evil things in it, seldom stopping to think that increasing the number of good things is an equal improvement.

In the same way, we usually try to curb law violation by punishing the violators, seldom by rewarding the observers.

Detroit police are trying the unusual course, the American Municipal Association reports, of giving "reward tickets" when acts of special courtesy and consideration on the road are observed by those same cops whose usual duty

it is to hand out only traffic tickets. The plan is in a formative stage, and it is hoped to develop a system of windshield stickers for careful and courteous drivers. Why not? It is likely that quite as much has been accomplished by rewarding good as by punishing evil.

Editorials on News

at the top who know what is going on.

LET'S do a little guessing. These U. S. troops have been sent to IRELAND. Ireland is a ticklish problem. Rather than permit British troops in Ireland the Irish are willing to risk conquest by Hitler.

Adding it all up, you will probably get this: The Irish may be willing to tolerate American troops on their soil (for their own protection) whereas they would not be willing to tolerate British troops.

CHURCHILL, still telling as much of the bad as of the good, faces a critical parliament and gets away with it.

He says: "We shall PRESENTLY REGAIN command of the Pacific and BEGIN to establish effective superiority in the air."

That is a plain statement that the Japs NOW have both naval and air superiority in the Pacific. He adds: "Japanese naval superiority will last long enough to inflict many heavy and painful losses on the United Nations in the far Pacific, but if we persevere the boot will ultimately be on the other foot."

That is a flat statement that more MUST BE LOST in the Pacific before we can hope to begin to win back.

BUT he adds: "I feel a broadening swell of victory and liberation bearing us and all tortured peoples onward SAFELY to the final goal."

Because he has never hesitated to tell us the worst and because in broad outline his predictions of something better to come in the future have been borne out people everywhere have confidence in Churchill.

Your Federal Income Tax

No. 22 INCOME OF FARMERS. Farmers, which include livestock raisers, fruit and truck growers, poultry raisers, and operators of plantations and ranches, are liable for federal income tax returns provided their income is sufficient to require the filing of returns. Primarily, due to the reduction in the credit for personal exemption, many farmers will be liable for returns and to the tax for the first time for the year 1941.

Farmers may maintain their records and file their returns of income on either the cash receipts and disbursements basis or on the accrual basis of accounting. A consistent method must, however, be employed. If a cash basis is used, Form 1040F, "Schedule of Farm Income and Expenses," is required to be filled out and filed in conjunction with Form 1040. Use of Form 1040F is optional in the case of farmers who report income on the accrual basis. A farmer who reports income on the cash receipts and disbursements basis (in which no inventories to determine profits are used) must include in gross income for the taxable year (1) the amount of cash or the value of merchandise or other property received during the taxable year from the sale of livestock or produce which were raised, regardless of when raised; (2) the profits from the sale of any livestock or other items which were purchased; and (3) gross income from all other sources.

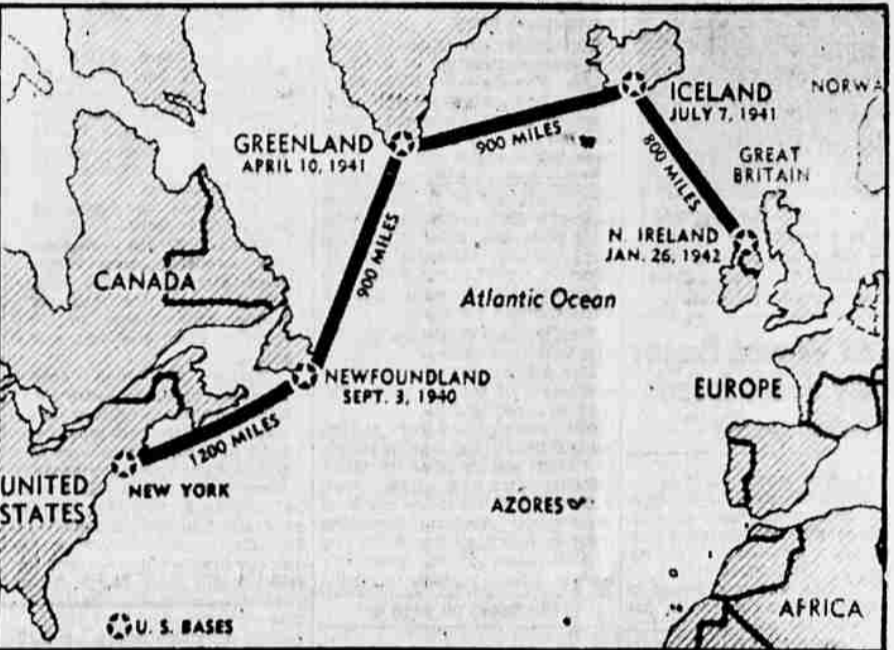
Under the accrual basis in which inventories are used to determine the profits, farmers' gross profits are ascertained by adding to the inventory value of livestock and produce on hand at the end of the year the amount received from the sale of livestock and produce, and miscellaneous receipts of income during the year, and deducting from this sum the inventory value of livestock and produce on hand at the beginning of the year and the cost of livestock and produce purchased during the year. All livestock, whether purchased or raised, must be included in inventory at their proper valuation. Livestock acquired for draft, breeding or dairy purposes and not for sale, may be included in the inventory instead of being treated as capital assets subject to depreciation, provided such practice is consistently followed.

If farm produce is exchanged for merchandise, groceries, or the like, the market value of the articles received in exchange is to be included in gross income. The value of farm products which are produced by a farmer and consumed by his family does not constitute taxable income. Rents received in crop shares are to be returned as income as of the year

OUT OUR WAY



Progress of That AEF--U. S. Troops Threaten the Axis



Mapped here step by step is the progress of the United States toward the western European flank of the Axis. Twenty-four miles after "Over There," steel-helmeted Yanks again landed in north Ireland.

National Head of Eagles Lodge to Visit Roseburg

The Roseburg Eagles lodge today received word that the grand worthy president, George Tank, of Davenport, Iowa will be an overnight visitor in Roseburg Saturday.

He will be en route from Portland to Medford, being scheduled for a meeting there Sunday afternoon, and will not arrive here until late Saturday evening. Due to the lateness of his arrival, plans for a banquet in his honor have been cancelled. Mr. Tank has advised local members that he will be glad to meet lodgesmen at his room at the Umpqua hotel, but asked that no formal meeting be arranged. He is expected, however, to participate in the Defense Bond dance which the lodge has arranged at the Aerie hall Saturday night. All proceeds from the dance will be invested in defense bonds and the bonds, in turn, will be distributed as prizes to the dancers. Music is to be furnished by Billy Black's orchestra.

in which the crop shares are reduced to money or the equivalent of money. Proceeds of insurance, such as hail and fire insurance on growing crops, are required to be included in gross income. Amounts received as loans from the Commodity Credit Corporation may, at the option of the taxpayer, be considered as income and included in gross income for the taxable year in which received. The election made with respect to the calendar year 1939, or for the first year thereafter for which a return is required to be filed, is binding for all subsequent years unless the commissioner approves a change to a different method of accounting. Amounts received under the Soil Conservation and Domestic Allotment Act, as amended, the Price Adjustment Act of 1938, section 303 of the Agricultural Adjustment Act, as amended, and the Sugar Act of 1937 constitute taxable income to the recipients for federal income tax purposes.

Rynning Named to Aid in Planning Road Equipment

SALEM, Jan. 29.—(AP)—The state highway commission has announced the appointment of Paul B. Rynning, Jackson county engineer, to represent Oregon counties on a three-man board to consider requests by counties for road maintenance equipment.

SONG BIRD

Word puzzle section titled 'SONG BIRD' with a grid and clues for horizontal and vertical words. Clues include '1.5 Pictured singer', '10 Argue', '14 Flower', '16 Sweet substance', '16 Melody', '17 Toothlike', '19 Music note', '20 Relate', '21 Monster', '22 Redact', '24 Rug', '27 Sets upright', '31 Beverage', '32 Wed.', '36 Part of mouth', '37 Sun', '38 Tree', '39 Winglike part', '40 Article', '41 Wired instrument', '43 Snare', '46 Spring holiday', '48 1st ed. (abbr.)', '49 Short article', '51 Avenue (abbr.)', '52 Conceited', '55 North America (abbr.)', '56 Guided', '57 Eager', '58 Bury', '60 Sound', '61 Goddess of growing vegetation', '62 Exist.', '63 Metal', '64 Bar with a stoppel (law)', '6 Man's garments', '6 Style', '7 Withn.', '8 Far (comb. form)', '9 Cluster of stars in the constellation Taurus', '10 Metallic product', '11 Mineral rock', '12 Petroleum', '13 Talis (abbr.)', '18 Molding', '23 Anger', '24 Social division system of India', '25 Hawaiian greeting', '26 Relish', '28 Tribe', '29 Baked clay', '30 Quarrel', '34 Grain', '35 Ukulele (abbr.)', '41 Obtain', '42 Conciliatory', '43 Streams', '44 Requirement', '47 Color', '50 Hair on animal's neck (abbr.)', '51 Toward the lee', '52 Brewing vessel', '53 Since', '54 Electrified particle', '59 Transpose (abbr.)', '60 Conciliated', '61 Goddess of growing vegetation', '62 Exist.', '63 Metal', '64 Bar with a stoppel (law)'. A small portrait of a woman is included at the bottom right of the puzzle.

Arizona's Wool Pool Brings Increased Price

PHOENIX, Ariz., Jan. 29.—(AP)—The clip from approximately 22,000 sheep was contracted by a growers' pool to Draper and company, Boston, in Arizona's first major wool deal of the season last night. Prices ranged from 30 to 40 cents a pound, varying with shrinkage and quality, on the expected 225,000 pounds. Abe Mayer, Jr., who has represented the firm in Arizona for a number of years, said the figure represented a substantial advance over last year's prices. Shearing is expected to begin soon.

Christian Service Unit To Meet at Church Here

A sub-district meeting of the Woman's Society of Christian Service will be held at the Roseburg Methodist church Tuesday, Feb. 3, from 10 a. m. to 4 p. m. It was announced today by Mrs. L. G. Weaver, president. The guest speaker will be Mrs. Georgia Richmond, Coquille, who was a delegate to the jurisdictional conference held in Denver. She is expected to bring an interesting report on that recent meeting. An important business meeting is scheduled for the afternoon. Mrs. Weaver reports. All members and friends are invited to attend.

Lions Clubs Hears Talk About Cavalry Horses

Members of the Roseburg Lions club heard an interesting talk last night on the breeding, training and use of horses in the U. S. army. The talk, made by a cavalry officer, proved of much interest to the club members, meeting in their regular Wednesday session. Next Wednesday the club will hear an informative talk from a tax expert on the preparation of income tax returns, the program committee announced.

Back From Wedding Trip—Mr. and Mrs. Ralph Karlinger, who were married Sunday, have returned here from a honeymoon trip to Crater lake and Klamath Falls and are making their home two and a half miles north of Roseburg.

Protest Against S. P. Train Slash Is Withdrawn

GRANTS PASS, Jan. 29.—(AP)—Josephine county representatives who joined in an interstate protest to suspension of Southern Pacific passenger service from the Rogue river valley to California are withdrawing their objection, Charles R. Cooley said today.

The chamber of commerce president made the announcement after conferring with the offices of county judge and mayor. "Our formal protest asked only that some impartial regulatory authority determine whether the suspension of service was necessary because of the national emergency," Cooley said. "Now that has been done, and the precedence of emergency requirements declared."

Josephine and Jackson counties in Oregon and Siskiyou county in California filed formal protests on withdrawal of the Shasta between Grants Pass and San Francisco, which left a portion of the line without passenger rail service of any kind.

The Southern Pacific stated that suspension of the train was only for the "duration" and that "normal" service will be resumed after that time. Cooley said the Josephine county group will insist upon restoration of service whenever it may become feasible by termination of emergency requirements.

SAN FRANCISCO, Jan. 29.—(AP)—Lieut. General J. L. DeWitt, fourth army commandant, authorized the state railroad commission yesterday to withdraw from public service any railroad trains necessary to meet military demands.

"While we have not asked any railroad to discontinue any particular train, we have and do insist that they meet our demand in transporting troops and war materials," he wrote president Carl C. Baker of the commission. General DeWitt asked that no public hearing be held on complaint about the withdrawal of trains from service.

"For obvious reasons," he said, "it is not advisable to disclose the number of troops being transported or the amount of material and their destinations. All of these would have to be disclosed if a public hearing were held."

KRNR Mutual Broadcasting System 1500 Kilocycles

(REMAINING HOURS TODAY) THURSDAY, JANUARY 29

- 4:00—Fulton Lewis, Jr. 4:15—Barron Elliott's Orchestra. 4:25—Around the Ring. 4:30—Sam Brewer, Cairo, Egypt. 4:45—Music Depreciation. 5:00—Variety in Rhythm. 5:15—Orphan Annie, Quaker Oats. 5:30—Capt. Midnight, Ovaltine. 5:45—Jack Armstrong, Wheaties. 6:00—Dance Review. 6:15—Phil Stearns News, Avalon. 6:30—Dinner Concert. 6:50—News, Cal. Pac. Utilities. 6:55—Interlude. 7:00—Raymond Gram Swing, White Owl. 7:15—Spotlight Bands, Coca Cola. 7:30—Your Defense Reporter. 7:45—Dance Orchestra. 8:00—Standard Symphony Hour, Standard Oil Co. 9:00—Aika Seltzer News. 9:15—You Can't Do Business With Hitler. 9:30—Eddie Cantor's Salute to President Roosevelt. 10:00—Sign Off.

FRIDAY, JANUARY 30, 1942

- 6:30—Top O' the Morning. 7:00—News, L. A. Soap. 7:15—Rise and Shine, Plough Chem. Co. 7:30—Stuff and Nonsense. 7:40—Motorist's Edition of State and Local News. 7:45—J. M. Judd says "Good Morning." 7:50—Rhapsody in Wax. 8:00—Breakfast Club. 8:30—This and That. 8:45—As the Twig is Bent, Post's Bran Flakes. 9:00—John B. Hughes, Asper-tance. 9:15—Man About Town. 9:30—Shopper's Guide. 9:45—International ENSA Concert. 10:00—Aika Seltzer News. 10:15—Helen Holden. 10:30—Front Page Farrell, Ana-cin. 10:45—Joe Frassetto's Orch. 11:00—Adventures of Jane Arden, Copco. 11:15—Wheel of Fortune. 12:00—Interlude. 12:05—Sports Review, Dunham Transfer Co. 12:15—Interlude. 12:20—Parkinson's Information Exchange. 12:25—Rhythm at Random. 12:45—State News, Hansen Motor Co. 12:50—News Review of the Air. 1:00—Henninger's Man on the Street. 1:15—Mutual Goes Calling. 1:30—Johnson Family, Swans-down. 1:45—Boake Carter.

DAILY DEVOTIONS

DR. CHAS. A. EDWARDS No anthem ever written has a more historic, inspiring and patriotic setting than "The Star Spangled Banner," which was composed in 1814, when the United States and England were at war. After the British Redcoats had burned Washington, the enemy moved on to Baltimore, where the soldiers were to attack by land while a powerful British fleet formed for action off Fort Mchenry, at the water gates of the city. All during the night of Sept. 13, 14, the entire fleet concentrated its fire on the fort, from whose flagpole flew the Star Spangled Banner. Francis Scott Key, from the District of Columbia, was held as a captive on one of the British warships. As the battle raged throughout the night, in silence and darkness he paced the deck of the ship, wondering whether the flag he had seen when the fight began was still flying over the fort. It was for him a harrowing night. At last came the break of day. With strained eager eyes through the early dawn mist he saw that the flag was still there. In patriotic exultation he poured out of his soul the inspiring words of "The Star Spangled Banner." Later the words were set to music. The hymn went forth to sing itself into the hearts of the then living generation and of generations to come. In 1931 congress enacted a law making the song our national anthem, and the Star Spangled Banner in triumph shall wave o'er the land of the free and the home of the brave." Amen.

Interest Keen In Plans to Aid Fund To Fight Paralysis

Keen interest being shown in the celebration of the President's birthday, January 30th, indicates that both the President's ball at the Oriental gardens and the card party at the K. of P. hall will be well attended, according to the reports of Mrs. D. W. Helliwell and Thomas O. Hartfiel, chairman. Advance sales of tickets are now under way for both these events, and a tag day is planned for January 31st to terminate the annual drive for funds, with which to fight infantile paralysis. The fact that a Douglas county man was stricken with infantile paralysis a few months ago makes this year's campaign something more than a mere celebration, the chairman state. Fifty per cent of all funds raised in the drive are to be retained in the county to aid victims of this dread disease. Basil O'Connor, president of the National Foundation for Infantile Paralysis, announced last Sunday that to make a still greater contribution to national defense and national morale, the national foundation would permit chapters to use, wherever necessary, a part of the funds received by them this year to assist the dependents of any man in the military or naval service of the United States who becomes a victim of the infantile paralysis while in the service.

Two Counties Complete Defense Bond Pledges

PORTLAND, Jan. 29.—(AP)—Hood River was the first county in Oregon to complete its report on defense bond purchase pledges, Deputy State Administrator Geo. H. Godfrey said today. The county turned in 2431 pledges for purchase of \$176,256 worth of bonds and stamps. Columbia county was the second to report with \$376,850 pledged by 5886 persons, 27 per cent of the county's population. Portland's results were still being tabulated today. In one district, Godfrey reported, 1212 individuals pledged \$292,000. The pledges were obtained in last week's state-wide house-to-house canvass, conducted experimentally in Oregon, to be followed next month by similar canvasses in the other states.

WALL PAPER SALE, 10 to 25 per cent discount. PAGE LUMBER AND FUEL CO. (Adv.)

PORTLAND'S distinctive hotel

THE BENSON Broadway at Oak St. Advertisement for a hotel with a logo and address.