

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 1040, 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.

MRS. JEAN MORRIS ELLIS TO ADDRESS SERVICE MEN

Mrs. Jean Morris Ellis, lecturer and character analyst, who has many friends in Cottage Grove because of past lectures here, will deliver an address to the public in the high school assembly room tonight at 8 o'clock.



MRS. JEAN MORRIS ELLIS.

Mrs. Ellis worked during the war in the spruce camps and won the friendship of the men because of her helpful addresses and personal conferences.

Mrs. Ellis comes at this time in the interest of all ex-service men interested in adding to their education or desirous of expert advice regarding the lines of work to which they are by nature and temperament adapted. The lecture will be for the public generally and Mrs. Ellis will meet any ex-service men by appointment during the next day or two following. She is working under the educational service of the Y. M. C. A. and both lecture and conference are free.

MRS. OLIVER IS SECOND VICTIM OF INFLUENZA

With the death yesterday of Mrs. F. B. Oliver, Cottage Grove has had its second fatality from influenza pneumonia. The funeral will be held Sunday. Mrs. Oliver was born in New York and was 42 years of age. The family moved here from Riddle two months ago, several children already being residents here. There are 10 surviving children, besides the husband. The children are Mrs. H. B. VanWinkle, Mrs. Charles Valentine, Mrs. Eddie Valentine, Mrs. Bert Ward, Archibald, William, Walter, Elizabeth, Blanche and Frank, all residents here except Mrs. Ward, who lives at Chico, Calif.

Council Proceedings

March 1.—Regular meeting. All councilmen present. On account of the absence of mayor, J. W. Veatch was elected chairman of the meeting. Minutes read and approved.

Councilman-elect J. A. Wright, being present, was sworn in to the duties of his office.

A delegation of citizens discussed with the council the advisability of closing the schools and other public meeting places. There being no sentiment expressed for closing either, a motion was adopted that no action be taken and that the closing of the schools be left in the hands of the school officials.

On motion the marshal was instructed to investigate ventilating facilities at the Arcade theater and notify proprietor that the building must be properly ventilated or it would be closed during the epidemic.

On motion J. P. Currin was employed to locate the north boundary of the city for the assistance of the state engineer.

Motion prevailed that N. J. Nelson, Jr., be allowed \$1 an hour for cleaning the streets and that they be cleaned each Tuesday and each Friday.

The following bills were audited and ordered paid:

Fire company, salaries for Jan. and Feb.	\$4.50
W. W. Oglesby, salary	10.00
J. E. Young, salary	55.00
Umphrey & Mackin, soda for chemical engine	3.00
C. G. Elce, Co., lights Feb.	233.83
Grove Transfer Co., hauling	1.00
N. J. Nelson, Jr., cleaning streets	29.55
G. B. Pitcher, salary and exp.	126.90
Thos. Cox, scraping road	13.75
J. M. Durham, work on walks	11.37
Fred Bidler, hauling cr. rock	71.52
S. L. Godard, cement	13.00

On motion council adjourned for two weeks.

J. E. YOUNG, Recorder.

Tested Recipes

Scalloped onions—Slice six large onions as for frying and cook them in boiling water about 10 minutes. Drain and put a layer of onions in a baking dish, then a layer of bread crumbs. Season each layer with salt, pepper, little dabs of butter and a generous sprinkling of milk. Have crumbs as a top layer and bake until brown.

Chocolate Gingerbread—Mix one cup molasses and one-half cup sour milk; add two tablespoons melted shortening and one teaspoon soda dissolved in a teaspoon of cold water. Then add two cups flour which has been mixed and sifted with one teaspoon ginger, one teaspoon cinnamon and one-half teaspoon salt. Add two ounces of melted chocolate and an additional tablespoon of melted shortening. Mix thoroughly, pour into layer cake tin and bake 25 minutes. When cool put together with white or chocolate icing.

Roast Beef With Minced Peppers—Mince sufficient cold roast beef fine to measure one and one-fourth cups. Place in a saucepan and add one green pepper minced fine, one onion minced fine, one cup boiling water. Cook for 10 minutes and then add one cup of thick cream sauce. Season well and then lift on toast.

The Sentinel, \$2.00 the year.

SUBSCRIBE THIS WEEK FOR THE DELINEATOR MAGAZINE

A splendid magazine for the home. The Delineator contains the best in editorials, stories, domestic science and art departments, latest fashion changes and newest Butterick pattern designs. A bargain this week. Subscriptions taken here.

Umphrey & Mackin
THE QUALITY STORE—GOOD SERVICE

Smart Spring COATS

Nifty sport models, silvertone, jersey, velours and tweed. To meet the varied requirements of the well-dressed woman. In our splendid assortment will be found garments for "dress-up," business and general utility wear. The styles are the smartest, materials are those in highest favor. Wearing quality and workmanship is of the best and choice of fabric and fashion is varied enough to suit anyone's purse. We are showing new spring coats for women as low as \$12.50, but the better grade all wool models start at \$25. These better coats are the famous "Palmer-Garment" brand and it is sufficient to say that the label is always a guarantee of quality and satisfaction. Come today and select from a splendid assortment at prices that mean real economy.....\$12.50 to \$49

DELINEATOR MAGAZINE

Published by Butterick Pattern Company, at special Bargain Price this week. Only at one period each year is this special offer given and if you want the best woman's magazine for the least money, we urge you to subscribe now. Subscriptions taken here.



A DISPLAY OF QUAINT WONDERFULLY COLORED IMPORTED AND AMERICAN

VOILES

Voiles that are charming—that have distinction by the unusual in pattern and color. Some of the American voiles in this early display are in patterns originated by the makers of georgette crepe—a silk of great distinction and favor at the present time. Thus we see cotton dress goods weaves elevated to the high place formerly held alone by the regal texture of the age-old preference. Voile is silk's rival.

Since the first arrival of spring voiles, newer pieces have come with regularity. The 1920 voiles have been creating a stir for almost three weeks—and with reason, for nothing so fascinating has been seen before in cotton textures. At this date more than 50 different patterns are on view. Other pieces are to come, for spring will be a voile season and women will want many frocks for spring and summer. The imported voiles are from England. The domestic weaves are from old and new sources.

Price range a yard.....45c, 50c, 60c, 75c, 85c, \$1, \$1.25, \$1.45



Our New Spring Blouses Are Bewilderingly Beautiful

That is the only phrase that adequately describes the rich fabrics, the gay colorings, the eccentric trimmings, the delightfully different styles in which our new spring blouses are shown. Be sure to see the skirt length blouses with elbow length sleeves in very distinctive and unusual modes.

Priced.....\$6.95, \$7.50, \$8.50, \$9, \$9.50, \$9.95 to \$18



PERCALE HOUSE DRESSES at \$2.35

An exceptional assortment of high class house dresses that are made of percale patterns or plain colors. There is a wide variety of styles from which to choose. These garments would sell regularly at \$2.75 each. The price each is.....\$2.35

Society

Blue Mountain Society.

Miss Violet Robbins, daughter of Mr. and Mrs. M. C. Robbins, and Arnold Duerst, son of Mrs. Louisa Kibbey, were married Monday at the home of the bride's parents, Rev. E. G. O. Groat, of Cottage Grove, officiating. Both of the young people are well and favorably known here, where they have spent their lives. Mr. Duerst recently returned from service with the colors. The groom was attended by his brother, George Duerst, and the bride by a sister, Mrs. Grace Brown. The bride wore white georgette over silk mull and carried a bouquet of pink carnations. The room was decorated in green and yellow daffodils and the ceremony was performed under an arch of pink and white. The couple will reside here for the present.

The M. P. G. club was pleasantly entertained Tuesday afternoon by Mrs. O. L. Nichols. Only club members were present. Dainty refreshments were served. The next meeting will be with Mrs. Armand Wynne.

LATEST PHOTO PLAYER INSTALLED AT ARCADE

Extensive improvements are being made at the Arcade theater, recently taken over by G. B. Dickinson. A new photo player piano-organ, which has a wide range of accomplishments and imitates many instruments, soon will be in operation. A new converter for the pictures, of the very latest make, has already been installed. Manager Dickinson says he intends to give Cottage Grove theatergoers the best that can be given them.

WM. YANCEY VICTIM OF ACCIDENTAL SHOOTING

Wm. Yancey was severely injured in an accidental shooting Wednesday afternoon. He and Robert Simpson were out on a rabbit hunt. The latter was walking a few feet behind Mr. Yancey when his gun, a 32-20 rifle, was accidentally discharged. The bullet entered the right side of the body, followed an abdominal muscle for about 8 inches and then left the body. The short distance the bullet had to travel before striking its victim saved Mr. Yancey from a much more painful wound.

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Household Hints

By adding salt to gasoline, spots may be removed from the most delicate fabrics without leaving a ring around the edges cleaned.

A wheel tray is a step-saver. Winter is a good time to get one made.

A jelly glass or preserve jar inverted over the milk bottle is a simpler way of protecting the milk than by replacing the paper cap.

Bath mats may be made from the good portions of worn bedspreads, bound at the edges.

If the kitchen table is too low, blocks of wood may be fastened to the legs. If it is too high, cut down the legs.

The school girl who is sensibly dressed is well dressed. Jap crepe, gingham, pique, galatea and chambray, in fast colors, are suitable materials.

Your home newspaper is first entitled to your support.

ALIAS SUMMONS.

In the Circuit Court of the State of Oregon for Lane County.

Eugene C. Lynn, Plaintiff, vs. Cora H. Lynn, Defendant.

To Cora H. Lynn, Defendant: In the Name of the State of Oregon, You are hereby required to appear and answer the complaint filed against you in the above-entitled suit, on or before April first, 1920, said date being more than six weeks from the date of the first publication of this summons, and of the order providing for the publication thereof, and if you fail to answer, for want thereof, plaintiff will take judgment against you for the relief demanded therein, to-wit, for a decree of absolute divorce from the bonds of matrimony now subsisting between plaintiff and defendant. This summons is published pursuant to an order made by Hon. G. P. Skipworth, Judge of said court, filed February 5th, 1920, and requiring the publication hereof once a week for six consecutive weeks, in The Cottage Grove Sentinel.

FRED E. SMITH,
Attorney for Plaintiff,

Eugene, Oregon.
Date of first publication is February 13th, 1920. f13meb26

The Sentinel wants the news.