

## O. A. C. GIVES OUT INCOME TAX IDEAS

Says Farmers Should Look Into the Situation

A NEW PLAN IS ENDORSED

By Treasury Officials. Should be Read by All Farmers

Payment of excess income tax, which cost Oregon farmers many thousands of dollars additional expense last year, can be avoided by substituting the income on the inventory basis instead of on the cash receipts and disbursements basis as nine out of ten did last year, says D. R. Gunn, of the state college farm management division. Federal income tax officers for Oregon are supporting the college extension service in giving instructions and fair treatment to the farmers.

"The inventory plan as now approved by the federal treasury department provides that the farmer may use the 'farm value of livestock and grain,'" says Gunn. "Use of this plan does not mean that a farmer has got to know the exact cost of producing a bushel of grain or raising a steer, but it does mean that he must keep records and accounts, a practice he should follow anyhow."

Reporting on the inventory basis insures against doubling up two years' income into one, Gunn points out. The first year but little net income is reported, the second year an abnormally large one. As the income tax and the surtax are both graduated the taxes are much higher when paid on \$10,000 every other year than when paid on \$5,000 every year. The farmer paying on the cash basis pays more tax, often 50 to 100 per cent, than he would if he included his inventory values each year.

"Our department co-operating with county agents, will be glad to assist farmers in getting their farm accounts and income tax reports on a businesslike basis," announced Mr. Gunn. "Some confusion may result in substituting the inventory plan, but with care and the help of the field agent of the internal revenue office a satisfactory adjustment can be made."

—O. A. C., by C. J. M.

Wm. Thornburgh, of above Banks, was in town Tuesday afternoon.

John Nyberg and son, of Tualatin, were in town Saturday, and while here called on the Argus. John is still the same old scout with the same optimistic smile.

For sale: Having sold my dairy herd I will sell my 18 months old registered Holstein bull, which was my herd sire; fine animal; will also sell ten tons of ensilage, first class, and some baled vetch and oat hay.—A. Bendler, Cornelius, R. 1. 51-3

Geo. McGee, who was with the Engineers in France and Germany, returned to Hillsboro, Sunday evening, after several months of visit in Pennsylvania, after returning from the scene of war. Geo. was one of the first to get across to the scene of hostilities, and was with the forces until after the armistice was signed. He is looking very fine and says that he is glad to get back to Oregon, where the sun shines brighter, the rain is rainier, and people look better to him than elsewhere on the old sphere. He is at present visiting with his sister, Mrs. J. T. Shannon.

John Dennis and wife were in the city the last of the week. John and Mrs. Dennis have been touring California since the first of the year, and made many trips to favored places in their machine. They were in San Francisco at the time the city went dry, and John says that it was worth while to watch the population hunting for relief from a hang-over after the year 1920 rolled in. They go from here to the Nehalem, where John is interested in logging.

To succeed in this world you must not be handicapped. If you have imperfect vision and wear cheap, inferior glasses you can not expect to compete with the man who wears the best. Dr. Thompson's glasses possess the Quality and are made with Ability. Consult him about your eyes next visit, Saturday, March 6, Washington Hotel, all day.

G. L. Thompson, O. E. Agent has been wrestling with a sick spell, and was out of commission several days, being relieved by A. J. Amundson, special agent. Mr. Thompson went on duty Monday morning. He tells the Argus that the O. E. has again put on the baggage car freight service between here and Portland.

Mrs. Conrad Dick, of West Union, is at the Portland Sanitarium, seriously ill from an attack of pneumonia. Her husband is also at the institution convalescing from a severe attack of the influenza.

Rose Comb Rhode Island Red eggs for hatching. My matings are much better than ever this year, and we guarantee satisfaction. Price, \$1.50 for 15 eggs.—E. L. McCormick, 1324 Jackson St. 47-1f

Thos. Whitehorn, of Corvallis, was a Hillsboro visitor Monday. Tom is a Hillsboro and Cornelius oldtimer, and he likes to get back to the old boyhood locality once in a while.

Shingles for Sale—If you want shingles order now, before the raise. Extra Star A Star shingles, red cedar, \$6.50 per M, while they last.—Walch & Hoffman, 1559 Fir, or 1353 First St. 3

J. R. Neill, who pioneered in the store business at Elmonica a few years ago, visited with friends in the city last week.

## FARM BUREAU GOING AFTER SQUIRELS

Last Year's Damage Estimated at \$25,000

ACTIVE WORK WILL START

Agent Jamison Looks for Good Peach Prices

One of the principal activities of the Farm Bureau for 1920 will be the combatting of ground squirrels, as well as moles and gophers which have made serious inroads on the crops of Washington county farmers and have seriously affected the profits from their farms. In its organization work the Farm Bureau has found that practically every community organized thus far is in favor of a more active campaign against these rodents and have not only included it in their program of work for the next season, but have appointed a member of their community to be responsible for organizing the campaign.

The damage done to crops last year has been variously estimated, but the average would amount to approximately \$25,000, and it is felt that this is an amount worth saving and is also believed that campaign effectively carried on for three or four years would entirely eliminate the pests.

The trapping of moles and gophers will be further encouraged, though it is believed that the increased value of pelts this season will in itself increase interest in this enterprise.

Spray for Curl Leaf—Peach growers of the county are preparing to control the peach leaf curl disease this season by the use of Bordeaux Mixture spray. This material will be applied before the buds start in the spring and will easily control the disease if a thorough application is made. The solution is made by dissolving separately 5 lbs. of quick lime and 5 lbs. of blue stone, then pour each into a barrel or the spray tank at the same time, then add enough water to make 50 gallons. The Bordeaux Mixture will also have a beneficial effect on trees that have been partially winter killed, as it destroys certain fungus disease that becomes more or less parasitic as time goes on.

It is believed that there will be a firm market for peaches, and that it will, therefore, be worth while to expend some money in spray at this time.

Use Nitrate—About twenty-five of the leading fruit growers in the David's Hill and Gales Creek sections have prepared to use nitrate of soda to fertilize their orchards this season. The material will be used in orchards that are lacking in nitrogen and where barn yard manures cannot be obtained in sufficient quantities to supply these elements. A number of the growers have used this material previously and have obtained beneficial results while several others are trying it this year for the first time.

Application of the nitrate will be made about the month prior to blossoming and in amounts of two to five pounds per tree. The particular value of the fertilizer has been found to be in preventing a heavy drop and also tends to produce a good growth of new wood.

County Agent.

### EDWARD FRANCIS LAMBRIX

Edward Francis Lambrix died at his home near Orenco, Feb. 25, 1920, from an attack of influenza. He was born March 18, 1858, in Oceana County, Mich., and at death was 66 years, 10 months and 25 days. He was married Oct. 29, 1913, at Goldendale, Wash., to Irene Napper, who with two daughters, Frances Kathryn and Mazie Lourine, survives. He also leaves a brother and sister at Ellensburg, Wash., and a sister and several brothers in Michigan.

The funeral took place from the Limber Undertaking Chapel, Sunday, at 2 o'clock in the afternoon. Rev. Walton Skipworth conducting the service.

Decensed was a loving husband and father, and had made many friends in his neighborhood during his residence there.

Mrs. L. A. Long, who was an influenza patient in one of the Portland sanitariums, was sufficiently convalescent to return to her home Tuesday.

Andrew Heckmann, of Bethany, was a city visitor yesterday.

Ralph Withycombe, of South Tualatin, was over town Tuesday.

C. D. Farnham, of Meek Plains, was in town the last of the week.

Wm. Meierjergen, of near Orenco, was in the city Saturday, on business.

John W. Bernards, of near Roy, was an Argus caller Tuesday afternoon.

Nicholas Kies, of beyond Phillips, was in town Saturday, enroute to Portland.

F. M. Barnett, of near Orenco, was a city caller Tuesday, and paid the Argus office a pleasant call.

T. R. Davis went over to Rockaway Monday to remain several days improving his cottage property.

Wanted—A girl for housework, in family of three adults. Call at 1806 Main St., or phone 163, Hillsboro. 52-2

Jake Schneider, of Leisyville, was an Argus caller Saturday, on his 26th annual trip to the subscription counter.

For Sale—Two modern, up-to-date 6-room bungalows, on paved street.—Apply 1232 Baseline St., Hillsboro. 50-52

Carl Hensley, of the Imperial Valley, Cal., arrived last week to attend the funeral of his father, the late Stephen Hensley.

Wanted—A young lady for office work, familiar with book-keeping and typewriting.—R. L. Tucker Lumber Yard, Main St. & P. R. & N. Track.

J. H. VanLom, of Centerville, was an Argus caller Monday. He says that there was quite an epidemic of flu out his way the past month.

Party wants to borrow \$7,000 on 122-acre farm between Hillsboro and Beaverton.—Stroud & Co., Incorporated, Beaverton, Oregon. 51-1f

Geo. Fisher paid the Argus a visit Monday. He says the flu is subsiding out his way after a lengthy siege. Fisher quotes Buxton as a busy section.

For Sale—Registered Holstein bull, 2 years old.—Jesse Hansen, 2 miles east of Orenco. Postoffice address, Beaverton, Ore., R. 2. Phone 29RX2, Hillsboro Central. 52-2

Spring Cleaning—Don't forget that Ben Segel pays the highest price for rags, paper, rubber, scrap iron, sacks, auto tires and everything in discard line. Telephone 2451Z. 52-3

Congregational Church, Fifth and Main Sts.—Bible School at 10 A. M. Worship and sermon at 11 A. M. and 7:30 P. M. Topics, "The Man, Christ Jesus," and "When Men Meet Jesus." Special music at both services.—H. A. Deck, Minister.

Mr. and Mrs. O. E. Handley, of Meek Plains, celebrated their 59th wedding anniversary last Saturday—Feb. 28. In these days of divorces it always seemed good to hear of old-fashioned people who live together 59 years and feel the faiths of youth. The Argus salutes them.

S. C. Inkley, of Banks, was in town last week. At his sale of registered Holsteins he sold a herd head for \$150, and a registered bull calf for \$260—and the youngster was only 10 months old. His heifer calves went from \$125 to \$195. His highest priced cow went at \$340 and the lowest at \$110. This should be sufficient evidence that it pays to raise good stock.

The railway service went back into the hands of the owners on Monday morning without any perceptible hitch. Trains came and departed on time as usual, and there was no more ozone in the atmosphere than the day before, and the engines and cars appeared to run no more smoothly. All roads are now expected to go after business along both passenger and freight lines.

Mueller's Greenhouse, 13th & Oak, for vegetable and flowering plants. Rosebushes, honeysuckles, English Ivy, Spencer's sweet peas, and garden pea seed. Cabbage plants are ready now. Also fine cut flowers. Order by mail or call. Phone 250Z. 52-5

Mr. and Mrs. R. N. Williams, of Wisconsin, have been the guests of Mr. and Mrs. R. Linton for a few days. Mrs. Williams is an aunt of Mrs. Linton, and has made several visits to Oregon. This is the first trip for Mr. Williams. He thinks the Oregon country great. They departed for their home the first of the week.

## SCOUT ALBERT TOZIER SEES POWDER RIVER

Takes Census and Sees Former County People

BOX SEAT AT BULL FIGHT

Former Hillsboro Man Sends Argus Breezy Letter

Keating, Oregon, March 1.

Dear Editor—

While over in this Powder River country, enumerating farms and people, a few items of interest to some of Washington County's people are here gathered. One is that the revolver that belonged to the father of John and Jams P. Magruder at the time he was murdered for his gold dust, is still in existence and is held as a souvenir by a man in Union. The murder of Magruder is one of the historical events of Eastern Oregon.

J. M. Dean, who was born down in the Tualatin country, on the farm adjoining that of Joe Byrom, in 1857, and who came to the Powder River country with his parents 50 years ago, owns 1000 acres of land and 1800 head of sheep here. Dean asked about the Hedges, the Sweets, the Balls, the Byroms and others who lived there a half century back.

George A. Stouder, a former Hillsboro boy, has a ranch and a band of sheep about five miles from here. He hunted me up to ask about former friends of the long ago.

"Chuck" McKinney, is another former Hillsboro boy who is prospering in the vicinity of Baker.

Over at the Ladies' Shop, in Baker, the proprietor asked about the Hillsboro Mercantile, where he formerly worked. Wanted to know if Ed. Schulmerich and Sump Weathered were ever going to get old.

Talk about a strenuous life. I have led it over—ran into the smallpox three times; broke thro the ice into Powder River three times; fell through the ice into Big Creek three times; passed the night in hay stacks, school houses and private homes, and saw the biggest bull fight ever witnessed. It took place about daylight. Had just emerged from my night's rest on the floor of a school house when I heard the cattle having an argument over the League of Nations. A big \$1500 Hereford and a \$1200 Durham were at it. Marquis of John L. Sullivan style, and about 800 of the bulls' wives were lined up watching the battle. I was at a safe distance watching. The very hills echoed. Things were even-money until one of the Hereford's wives said something to him, when he attempted to spit on his ????. This was his undoing. Durham hit him a jolt below the belt and the blood flew. The Hereford went down, and I learned afterward that the bull was dead.

Albert Tozier.

### STATE HIGHWAY

Only three miles from a 40-acre farm with deep, rich soil, perfect drainage, ideal for dairying and poultry; good buildings, family fruit; 18 miles to Portland over good roads. Write owner for particulars, L. Kearney, R. R. 2, Box 115E, Hillsboro, Ore. 8

### GAS SHUT OFF

Some chap who either failed to realize what might happen, or some one who didn't care a snap, shut off one of the gas gates on the Baseline road, about two miles east of the city, Monday afternoon, and it was several hours before Mr. Brownlee found the closed valve. Gas users in the county seat and beyond noticed that their burners were not lighted, and started investigation. Mr. Jones, of Portland, with the Gas Co., came out Tuesday to look into the matter, but failed to locate the culprit. His knee prints, and his shoe tracks were there, showing that the shutting off was not at all accidental. This is a criminal offense, and if done in the night might endanger life.

The officers are making careful inquiry into the affair, and if the culprit is located there will be an example made of him.

### SOCIAL MEETING

The annual social meeting of the Hillsboro Coffee Club will be held at the home of Mrs. Wm. Nelson, at 1411 Washington Street., at 8 p. m. Friday, March 5, 1920, for members and husbands.

## C. B. BUCHANAN & CO.

(Incorporated)

Hillsboro, Cornelius and North Plains

Wholesale and Retail Dealers In

### Grain, Hay, Flour, Feed and Grain Bags

Car-lot shipper of POTATOES and ONIONS. Grain chopped or rolled at any time

### Lumber, Shingles and Lath

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## Beaver State Flour

The Best Flour at the Lowest Prices.

Telephones: Hillsboro, Main 14, Cornelius, City 1515, North Plain, Main 263.

## FOREST GROVE NATIONAL BANK

FOREST GROVE, ORE.

At Call of Comptroller, Nov. 17, 1919

RESOURCES		LIABILITIES	
Loans	\$552,722.00	Capital	\$25,000.00
U. S. Bonds	185,802.56	Surplus	61,081.32
Other Bonds	102,097.26	Circulation	25,000.00
Banking House	19,987.28	Deposits	978,264.45
Other real estate	1,850.00		
Stock in Federal Reserve Bank	2,950.00		
Cash and due from banks	224,006.57		
<b>Total</b>	<b>\$1,059,915.67</b>	<b>Total</b>	<b>\$1,059,915.67</b>

ONLY ROLL OF HONOR BANK IN WASHINGTON COUNTY

This Bank affords its patrons every banking facility consistent with conservative management. Accounts of individuals, firms and corporations respectfully solicited.

INTEREST PAID ON SAVINGS

### Kill the Scale Before It Kills Your Trees

Spray in the early Spring, while the trees are dormant, with

## SHERWIN-WILLIAMS DRY LIME-SULFUR

Standard Lime-Sulfur Solution in Dry Powdered Form

It has all the good qualities of Liquid Lime Sulfur but eliminates the bad qualities. Use Dry Lime Sulfur in your orchard this year. It will save you time and money. Come into our store and get prices and descriptive literature.

## The Delta Drug Store


## Watches Silverware Novelties

### Prompt Repairing

## HOFFMAN

JEWELER AND OPTICIAN

Main Street : Hillsboro, Oregon



## BEWARE of BUBBLE SCHEMES

Put and keep your Money in your Home-Town BANK

When some well-dressed stranger with a slick looking scheme and a smooth talk comes along some day and asks you to put your money into a get-rich-quick scheme, look out!

When you have money, put it in the bank and ask the banker's advice about investments. He may save you from losing, with one stroke of the pen, the money you have worked many years for.

Put your money in our bank. You will receive 3 per cent interest.

## SHUTE SAVINGS BANK