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HERE IS ALL THE FACTS ABOUT INCOME TAX

February 1.—Every individual who had a net income of \$1,000 or more during 1923, if single, or if married and not living with husband or wife, must file an income tax return with Clyde G. Huntley, Collector of Internal Revenue, not later than March 15.

Don't forget that if unmarried and had a net income of \$1,000 or more during the year 1923 you are required to file an income tax return in the office of Clyde G. Huntley, Collector of Internal Revenue, not later than March 15. Failure to do so makes the delinquent taxpayer liable to heavy penalties. This also applies to single persons claiming exemption as head of a family.

Although the exemption of a married person whose net income for 1923 aggregated \$2,000 and did not exceed \$5,000, is \$2,500, every married person must file an income tax return if his net income was only \$2,000. If the net income of a married person last year was in excess of \$5,000 he is allowed an exemption of only \$2,000. March 15 is the last day for filing these returns. The law provides heavy penalties for those who fail to file by that time.

The federal income tax law requires that a single person claiming exemption as the head of a family must file a return if his net income is \$1,000, or more, notwithstanding the fact that as head of a family, he is entitled to an exemption of \$2,000, as well as \$400 for each dependant under 18 years of age. Income tax returns must be filed not later than March 15.

Every unmarried man who is the head of a family and who had a net income of \$1,000, or more, during 1923 must file a return in the office of Clyde G. Huntley, Collector of Internal Revenue, although he is entitled to the same exemption of \$2,000 allowed married persons, providing his net income does not exceed \$5,000. The head of a family under the law is defined as a person who supports in one household one or more relatives by blood, marriage, or adoption.

What Becomes of the Railroad Dollar

What becomes of the railroad dollar is interestingly explained in President C.R.Gray's monthly talk which appears elsewhere in this issue of the Boardman Mirror. Using round figures only, 4 cents goes for wages and salaries, 9 cents for fuel, 25 cents for other operating expenses, 5 1/2 cents for taxes, 1 1/2 cents for hire of equipment and joint facility rents, 12 cents for interest on bonds and other fixed charges and 1 1/2 cents for stockholders.

In the five years between 1917 and 1922 the gross earnings of the railroads increased, according to the statement, \$1,567,000,000 but, says Mr.Gray, this amount and more too was paid out again, \$918,000,000 in added wages to railroad employes, \$500,000,000 in added cost of fuel, and \$122,000,000 additional for taxes, leaving none of the increase for the stock and bond holders.

"The Union Pacific System" says Mr. Gray, "is one of the most important enterprises west of the Missouri River. Its nearly 50,000 employes, and their families, constitute a buying power which is the main reliance of many businesses. The purchases of the Union Pacific System from firms located on our lines, aggregate millions of dollars each month." The statement quotes Secretary Hoover's recent announcement that "one great contribution to the business stability of the past year has been the fact that we have had a free and regular and orderly movement of transportation."

The railroads are planning to spend hundreds of millions of new money during 1924 to better serve the public, says Mr. Gray.

Oregon Agricultural College, Corvallis, Jan.—The new style book just put out by Sigma Delta Chi, professional journalistic fraternity, for the O. A. C. Daily Barometer, is receiving much comment. Copies have been sent out to newspaper editors of the state. The handbooks are not only used by all Barometer staff workers but also by a large number of industrial journalism students. The book contains information about writing the news story, copyreading, proofreading, and headline writing. Duties of members in each of the staff positions on the Barometer are also given.

Miss Helen Marouger of Rosberg, the only co-ed in the college enrolled in commercial engineering, heads the list of upperclass students just pledged to Chi Epsilon, local commercial engineering fraternity. Seven men were taken into the honorary at the same time. They are Howard Lewis of Marshfield, Arthur Salisbury of Turner, George Schmit of Portland and Edson Burch, Wayne Denman and Darwin Phillips of Corvallis.

EXAMINATION FOR COAST GUARD CADETS

The United States Coast Guard will hold a competitive examination for appointment of cadets and cadet engineers commencing April 7, 1924.

This is an exceptional opportunity for young men of the right caliber to complete their education at Government expense and to become commissioned officers in the United States Coast Guard, one of the military services of the United States, in which is offered service afloat and ashore.

Cadet and Cadet Engineers are trained to become line officers and engineer officers, respectively, and the age limits for appointment of cadets of the line are 18 and 24 years and for appointment of cadet engineers 18 to 23 years. An applicant who will have passed his twenty-fourth birthday on or prior to date of appointment will be ineligible for appointment as a cadet of the line, and one who will have passed his twenty-third birthday on or prior to the date of appointment will be ineligible for appointment as a cadet engineer.

Cadets and cadet engineers are trained and educated at the Coast Guard Academy at New London, Conn. and each summer are taken on an extended practice cruise.

Cadets and cadet engineers receive the same pay and allowances as midshipmen in the navy (\$780 per annum and one ration per day).

Upon graduation, after three years at the Academy, a cadet is commissioned an ensign (engineer) or a cadet engineer (engineer). Commissioned officers of the Coast Guard rank with officers in the Army, Navy, and Marine Corps, and receive corresponding pay and allowances, grade for grade.

The mental examination for cadets and cadet engineers, which will follow the physical, will consume two or three days. Applicants for cadetship of the required moral character who present satisfactory certificates that they have completed the equivalent of a four year high school course and received fourteen credits in subjects prescribed by Headquarters will be required to take a written examination in the following subjects only: mathematics, (algebra and geometry), history and English.

Those who do not present certificates showing that they have the equivalent of fourteen credits, as prescribed will be required to take an examination in the following subjects: mathematics, (algebra and geometry), history, English, physics or chemistry or general science, Latin or German or French or Spanish, and General Information. A high school graduate should be able to pass the examination either for cadet or cadet engineer. Those who have not attended high school, if possible, present certificates showing what courses of study they have pursued and their extent.

Applications to take this examination should be filed at once in order that each candidate may be advised whether or not he will be required to take the qualified examination. A mark for general adaptability will be assigned to all candidates.

The examination is strictly competitive and is open to all young men who possess the qualifications governing age, education and character.

Examinations will be held at Boston, New London, New York, Philadelphia, Washington, Norfolk, Savannah, Key West, Mobile, Galveston, Buffalo, Detroit, Chicago, San Francisco and Seattle, should sufficient applications be designated at these cities to warrant holding such examinations, and such other places as may be designated.

Those candidates who pass the examination and are tendered appointments will be required to report to the Superintendent of the Coast Guard Academy about three weeks after the completion of the examination and each will be required to deposit with the officer the sum of \$150, to be applied to the purchase of uniforms and equipment.

All candidates will be informed of their status as soon after the examination as practicable. For further particulars write to the Commandant U. S. Coast Guard, Washington, D. C.

Sodium Fluoride Remedy Controls Poultry Lice

It is hard to imagine any treatment which would be better than sodium fluoride for lice on poultry, says Dr. B. T. Simms, veterinarian of the O. A. C. Experiment station. It possesses the advantages of being inexpensive, easily applied, very efficient and harmless when properly used.

Many poultrymen have found that birds can be treated more rapidly at night as they can be caught more easily at that time. Treatment consists of rubbing a small pinch of the powdered drug into the fluffy feathers around the vent, along the inside of the thighs, under the wings, and in some instances along the neck. A pound is enough to treat 500 or more fowls.

The use of sodium fluoride is well beyond the experimental stage. Various experiment stations, the federal department of agriculture, and thousands of poultrymen have found by actual experience that this is a most satisfactory treatment for poultry lice

ADJUSTED COMPENSATION DEMANDS LOCAL ACTION

The American Legion of Boardman will hold a mass meeting at 8 o'clock Saturday evening, Feb. 9, 1924, in the auditorium of the schoolhouse.

Public speakers will bring up important points of the adjusted compensation bill. Everybody urged to come and express their ideas on this subject.

HOME POINTERS

Mix a little cornstarch with cocoa before adding the liquid and the cocoa will not settle to the bottom of the cup when the beverage is served.

For variety, put apoached egg on each serving of spinach instead of chopped hard-boiled eggs.

For the winter Sunday night tea, serve an oyster short cake. Make the biscuit as for strawberry short-cake, split, butter, and put creamed oysters between the layers and on top. Serve very hot.

Left-over muffins are delicious when split, toasted and buttered, and served very hot with jam for breakfast or tea.

If you need a sleeping portion, take a cup of hot milk with a little salt and pepper in it just before going to bed. You will sleep like a baby.

A balanced meal—whole wheat bread and milk.

Your oven is hot enough for biscuits or pie crust if you can hold your hand in the oven while you count slowly from 101 to 110.

Try adding a tablespoon each of chopped mind and water cress to ordinary mashed potatoes. Serve with lamb or mutton.

A nice filling for a sweet sandwich is made by combining chopped dates and nuts, with enough whipped cream to spread easily.

HOW YOU CAN HELP!

We notice that several of the epidemic diseases are still prevalent in different parts of the state, viz., measles and diphtheria. Control of these epidemic diseases depends primarily upon the efforts of the local health authorities. Of course they must have the co-operation of the public. Every community eventually gets about the kind of health service it desires. If they are satisfied with poor service they generally get poor service; if they demand good service they generally succeed in getting this kind. The State Board of Health possesses broad power in the matter of prevention and control of communicable diseases. This power, however, is of little value without the knowledge of when, where and how these diseases occur. This knowledge is necessary in order that infected persons may be properly quarantined. It is necessary also in order to determine the source of infection, and also in order to properly handle those who have been exposed in order to avoid the occurrence of other cases.

No matter whether you are a health officer, a physician, a school superintendent, or a layman you can help in the control and prevention of diseases in your community. If you are a health officer see that all cases in your community are promptly and properly reported. See that all open cases are promptly quarantined. See that prophylaxis is applied to the contacts, and search for the foci of infection. Check up on your local physicians and see that they report their cases. If you are a physician report your cases promptly and properly, give your patients prompt and effective treatment, teach them to observe the proper quarantine measures and do not fail to co-operate with your health officer.

If you are a school superintendent inspect your schools frequently, keep a close watch over your pupils, exclude infectious cases promptly and co-operate with your school nurse and physician. If you are a layman see that your doctor reports his cases promptly. If you have knowledge of communicable diseases report it to the health officer. Observe all quarantine measures faithfully.

If you have any doubt call up your health officer and ask him!

STATE MARKET AGENT TALKS TO FARMERS

Every seventh farm house in the United States is vacant so states the Department of Agriculture at Washington, D. C. It states further that out of the total of 2,283,000 owners and tenant farmers more than 168,000 have lost their farms or other property through foreclosure or bankruptcy; over 122,000 have lost their property without legal proceedings, and nearly 373,000 have retained their property only through the leniency of creditors.

These figures from this source should mean something to the farmers of Oregon. It should warn them that if these conditions continue that the value will drop out of their land as it did out of the German mark.

The day is gone by for making money in farming by buying a piece of land and selling it at a profit. The buyer today uses cold figures and hard estimates. Can he make six or seven percent interest on the price asked for the farm? If he cannot, the price asked is too high, and he will not buy it.

It is most important for farmers to realize that if they hope to have their land worth anywhere near what they paid for it, they must put a value in that land. It is up to them to make farming profitable in order to make land desirable. This must be done in the same way that a failing manufacturing industry is reorganized and put on a paying basis. There must be an organization that can sell the products of the farm at a fair margin of profit.

If this organization never went further than handling its products from the producer to the retailer, it would make farming profitable. If it never got a cent higher prices for products than now, but could itself take over a large part of the middle profits, farming would be profitable.

Retail prices are high enough now to warrant prosperous agriculture conditions. The trouble is the producer does not get the profits between he and the consumer. Any army of middle interests licks off the added cost between the farm and the home. Products go through far too many hands. If farmers received fair profits for their products today, and the middle interests added their present profits and expenses, food products would go to consumers at such high prices they could not buy. So, in order that this middle toll system may continue, products must be bought at costs, or less, from the farmer.

What the farmer must do is to organize against this middle profit system, break it up and deliver their own goods. They must be their own middle men. They must handle their goods all the way from the farm to the retail store.

It looks like a big undertaking and many are discouraged before they start. They declare that such a movement must be national to be effective; that it will need large financing and farmers are not in a position to stand the expense.

They are looking at the wrong end of the movement. Such organizations must start locally. Let the counties organize first and when they are organized a state union comes naturally. And how long would it take to have a powerful national organization if each state would walk into the movement of uniting the farming agencies?

If brokers, commission interests, speculators, wholesalers and retailers can organize strong enough to force farmers to sell their products for less than their production costs, cannot the producers themselves organize strongly enough not to sell to these middle profit takers?

INCOME TAX IN NUTSHELL

WHO? Single persons who had net income of \$1,000 or more or gross income of \$5,000 or more, and married couples who had net income of \$2,000 or more or gross income of \$5,000 or more must file returns.

WHEN? The filing period is from January 1 to March 15, 1924.

WHERE? Collector of internal revenue for the district in which the principal place of business.

HOW? Instructions on Form 1040A and Form 1040; also the law and regulations.

WHAT. Four per cent normal tax on the first \$4,000 of net income in excess of the personal exemption and credits for dependents. Eight per cent normal tax on balance of net income. Surtax from 1 per cent to 50 per cent on net incomes over \$5,000 for the year 1923.

The number of visitors expected on the campus for the educational exposition February 22 and 23 is fast reaching to the thousands. For no other event in college history has the college prepared for so great a number of guests. With the combination of the agricultural show, the engineering show, the school of commerce business show, and exhibits from every school and department of the college coming at the same time in the same mammoth show it is thought by the committee chairman that campus capacity will be taxed.

FARM POINTERS

Range and exercise for the breeding stock are especially important factors in the production of eggs of high fertility and hatchability.

The best treatment for poultry diseases is prevention. Provide comfortable, sanitary surroundings, keep the houses free from drafts, wholesome feed and you have reduced the disease problem to a minimum.

Careless beekeepers in the state averaged 10 to 15 pounds of surplus honey per colony this year. Commercial beekeepers averaged 75 pounds per colony. For the entire United States the average honey production was 39.1 pounds of surplus honey per colony.

Potatoes for seed purposes should be kept from extreme chilling but stored at as low a temperature as possible to keep them dormant until planting time. A temperature of 35 to 38 degrees is a satisfactory storage temperature. Potatoes effected with soft rot can be sorted out before the trouble spreads to other tubers.

Hatchability of eggs is determined to a large extent by the care given hens at this time of the year. Good hatching eggs can not be produced from hens that have their health and vitality run down by colds and roup. It is well to remember that the quality of next year's flock depends largely on the health of the birds during the breeding season.

Grass seed for fall pasture will be wanted in about eight weeks or more. Samples should be secured now so that the test may be made in time. Two-ounce samples are tested free of charge at the O. A. C. seed laboratory.

The tent caterpillars that caused much loss last year will not be so plentiful this season according to the entomological staff of the Oregon experiment station. The constant work of parasites is responsible for keeping the caterpillars in check.

Production of orchard grass seeds on Oregon farms is 450 pounds instead of 4500 as an extra "nothing" at end of the number made the "Farm Pointers" last week say. The Oregon farm lands produce 700 pounds of rye grass seed per acre. Both of these yields are unusually good. Until Oregon farmers grow enough to stop the 4 million pound importation of these seeds annually into the United States, her farmers have a share in this 6500-acre, \$350,000 opportunity, says the experiment station.

Watch the litter at this time of the year and change as often as it becomes damp and heavy. In some localities it is best to change it every ten days. Damp litter causes the house to be damp, and is the source of much disease.

Beekeepers are urged to see that the entrance to the hives are open so the bees may come out on sunny days. By lifting the back end of the hive one is able to determine the amount of stores the bees have by the weight. The spring rush may be lessened by getting equipment ready for use now.

Scaly legs is caused by a parasite which irritates at first causing a scab. The parasite then works its way under the scab causing more irritation. Soak the effected legs with warm soap suds and then with a small brush remove what scale and crusts come off easily. Next scrape with a dull knife and apply an ointment.

Are you planning on using clean ground for the chicks and growing stock this year? The poultryman who rotates his brooding runs and uses the same ground but once in three or four years not only eliminates chick disease such as coccidiosis, but to a great extent over comes trouble with colds, roup and chicken-pox when the pullets go into their laying quarters.

New Farm Program Sought

Hundred of Oregon farmers from all parts of the state met at the state college in Corvallis last week and worked out a new program of farm production, based on marketing qualities as well as crop tonnage. Need for such program was stressed by Walter M. Pierce, governor, and Dr. W. J. Kerr, president of the college. College and federal specialists had gathered a vast store of facts on supply and demand, which the leading farmers in many lines considered in arranging their new farm management systems.

Where the Railroad Dollar Goes



Practically all the money the railroads take in is immediately put back into circulation. Railroads do a large volume of business on a narrow margin of net income. Out of every dollar earned from operation by the railways of the United States, there was absorbed in 1922, by

Wages and Salaries.....	44.4 cents
Fuel.....	9.4 "
Other operating and maintenance expenses (including such items as rails and ties, loss and damage).....	25.6 "
Hire of equipment and joint facility rents.....	1.5 "
Taxes.....	5.4 "
Net Operating Income.....	13.7 "
100.0 "	

Out of this 13.7 cents of net operating income, 12.2 cents went for interest on bonds and other fixed charges, leaving 1.5 cents for stockholders. Adding 6.9 cents of income from outside sources, net corporate income was 8.4 cents, of which 4.9 cents was paid in dividends, leaving 3.5 cents available for appropriations and surplus.

Gross earnings of the railroads in 1922 were \$1,567,000,000 more than in 1917. This \$1,567,000,000 and more too, was immediately paid out again, as follows:

- \$918,000,000 in ADDED wages to railroad employes
- \$25,000,000 in ADDED cost of coal, mostly miners' wages
- \$22,000,000 for ADDITIONAL taxes
- \$60,000,000 ADDITIONAL for materials and supplies largely representing wages

The stockholders and bondholders of the railroads got none of the increase.

It is significant that good times are always coincident with heavy buying on the part of the railroads and that bad times are periods of light railway purchases.

The Union Pacific System is one of the most important enterprises west of the Missouri River. Its nearly 50,000 employes, and their families, constitute a buying power which is the main reliance of many businesses. The purchases of the Union Pacific System from firms located on the System, or which have offices on our lines, aggregate millions of dollars each month.

The railroads are planning to spend hundreds of millions of new money during 1924 to better serve the public.

"Our transportation movement during 1923 is the outstanding industrial accomplishment of the year. The waste of the year 1920 with its car shortages, its derangements of price levels, stoppage of industry, probably amounted to not less than a billion of dollars, and the American people and no economic fabric could have stood that loss that did not have a total income in excess of sixty billions. One great contribution to the business stability of the past year has been the fact that we have had a free and regular and orderly movement of transportation."—From address by Secretary of Commerce Herbert C. Hoover, January 9, 1924.

C. R. GRAY,
President.

Omaha, Nebraska
February 1, 1924.

UNION PACIFIC SYSTEM