

ASHLAND WEEKLY TIDINGS

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NO. 22

MUST PAY INCOME TAX ON BONUSES

Only single persons whose net income for 1920 was less than \$1,000 and married persons living with husband or wife whose net income was less than \$2,000 are exempt from the requirement to file an income tax return.

The obligation to consider his own case and file an income tax return on time, if one is due, is laid squarely on the shoulders of every resident of the United States. Guesswork is barred. The returns are sworn statements and accuracy is essential. Salaried persons and wage earners must ascertain the actual compensation received. Bonuses, shares in the profits of a business values of quarters and board furnished by an employer, and other items of compensation for services must be included.

Gross and Net Income. Returns must show both gross and net income. Gross income includes practically every dollar received by the taxpayer during the year 1920. The net income is determined by subtracting from gross income certain deductions specified by the revenue law, and fully explained in instructions on form 1040-A and 1040 for filing returns.

Business expenses are the principal allowable deductions in computing net income. The law specifically prohibits the deduction of household and living expenses. Typical deductible business expenses are salaries, labor, cost of merchandise, raw materials and supplies, rent, repairs, light, power, delivery, selling cost, advertising, and insurance. Doctors, lawyers and professional men may deduct from their gross income dues paid to professional societies and subscriptions to professional journals, rent paid for offices, amounts paid for light, fuel, water, and telephone used in such offices, and the wages paid office assistants.

This year, as last, the tax may be paid in full at the time of filing the return, or before March 15, 1921, or in four installments, the first of which is due on or before March 15, the second on or before June 15, the third on or before September 15, and the fourth on or before December 15. The return must be filed with the collector of internal revenue for the district in which the taxpayer lives. Heavy penalties are provided for failure or willful refusal to make a return and pay the tax when due.

C. OF C. ASKED CO-OPERATE IN FARM BUREAU WORK

There are a great many people in the towns especially, who are asking the question, what is the Farm Bureau we are hearing so much of, what are the purposes of its organization? In order to answer it so the average town person may understand, I would say that the Farm Bureau is to the farmers what the Chamber of Commerce is to the business man in town. Its purposes are educational, it functions in order to solve the many problems which the business farmer has to meet, it is fostered by the department of agriculture and agricultural colleges, and its membership is composed of farmers all over the United States. There is nothing revolutionary about it, it seeks to go about its mission in a quiet, orderly manner, not trespassing on the rights or privileges of any class of society. On the contrary, it seeks to work in harmony with all people, with the business man; to sit at his council table, to invite him to sit at ours. We recognize the good work being done by the Chamber of Commerce throughout the country, and we especially commend the good work being done by our Chambers of Commerce in both Medford and Ashland. And it is the desire of the Jackson County Farm Bureau to work in complete harmony and understanding with them.

Business men, town people and the farmers are invited to attend the big rally meeting to be held at the Pioneer Hall, Tuesday evening, February 1st.

CO. FARM BUREAU

INDIAN PRINCESS IS AFTER FLYING HONORS



The Indian princess, Aniwet Boodnot, grand niece of the former great Cherokee, Chief Sequoyah, whose statue was placed in the hall of fame at Washington by the state of Oklahoma, wants to fly. She is flying now at Washington, trying to qualify for a pilot's license and be the first Indian girl to hold such honor.

ARM BUREAU IS COMMERCIAL CLUB OF RURAL DISTRICT

The Chamber of Commerce and business men of Ashland are wanted to meet with the farmers at Pioneer hall next Tuesday night to hear about the Farm Bureau movement.

At a meeting of the board of directors of the Chamber of Commerce held Tuesday noon, A. C. Joy was present and spoke relative to the proposed organization of all the farmers and especially desired the co-operation and support of Ashland's business men. It was unanimously agreed that the Chamber of Commerce should co-operate in every way to assist and forward this movement and the secretary was instructed to extend all possible courtesies of the commercial organization to this occasion.

In order to promote this movement and assist in every manner possible a meeting has been called for next Tuesday evening, February 1, in the Chautauqua Pioneer hall where discussions of plans to forward the Farm Bureau movement and co-operate with the farmers in all possible manner will be given. Prominent speakers are expected to be present.

ASHLAND TO BE TOURIST CENTER SAYS CUTBERT

After spending a week looking over conditions in Southern Oregon amid summer travel, Herbert Cutbert, executive secretary of the Pacific Northwest Touring association, has the following to say in regard to Ashland, on his return to Portland:

"The tourist expert visited Ashland. He thinks this city will become one of the greatest tourist centers west of the Rocky mountains. The leading hotel there has been sold to New York capitalists, who are expected within a fortnight to have on foot to build a tourists' inn that will cost between \$300,000 and \$400,000. This, in connection with the wonderful mineral springs and the great auto camp that is conducted so successfully, will make the Southern Oregon city a widely known wader's Mecca."

Mr. Cutbert, who keeps his finger on the pulse of the American pleasure traveling body, declares tourist travel to the Pacific Northwest will be 50 per cent greater this year than it was last. Thousands of persons who planned visiting this part of America last summer had to cancel their trips on account of gasoline shortage. These folk, or a majority of them, will come this year. There will be no gasoline shortage on the Pacific coast, according to Mr. Cutbert, because the oil companies are getting ready for the big demand that last year they did not know existed here.

Another reason for the necessity of preparing for a big tourist travel is that the Pacific highway is in better condition than ever before and will be greatly improved by summer. Added to these reasons, Mr. Cutbert states, the Shriners who visited Portland last June have been wonderful ambassadors for the Northwest's beauty and hospitality, and thousands of people have been given the desire to see this wonderful stretch of their great country.

RESULT OF ASHLAND BABY CONFERENCE

The results of the follow-up meeting of January 15 to the child conference held in Ashland during the Winter Fair has just been given out by the county nurse. There were 23 children weighed, measured and examined at the conference in December, but owing to many conditions that could not be helped by the mothers only 17 mothers were able to get out to the second meeting.

It is the plan at present to hold a like meeting on the second Saturday of each month, at the time the weight and measures will be taken and questions on care answered by the county nurse and problems on feeding taken up with the home demonstration agent.

The results of the December conference were as follows: Number examined, 23; number under weight, 8; pounds under weight, 19; average amount under weight 2 3/8 pounds; number with too narrow chest 17; number diseased or enlarged tonsils, 4; abnormal distension, 1; adherent prepucis, 9; anti-post curvature back, 2; abnormal frenum, 1; large abdomen, 7; inflammation of male organ, 1; pallor of skin, 2; slight eczema, 3; flabby muscles, 1; redness of throat, 3; enlarged gland of neck, 1; bronchial breathing, 1. These children were all under two years of age.

The results of the January meeting show up very encouragingly as a report of six weeks' work. They are as follows:

Eleven gain an average of .82 inch in height.
Three made no gain in height.
Did not secure the height of one child.
Twelve children made an average gain of 1.12 pounds each.
Two children did not gain, but did not lose either. One of these children gained 1 1/2 inches in height, the other stood still in height and weight. One child lost 3 1/8 pounds.



Ashland Post, No. 14

ASHLAND, OREGON.

Glenn E. Simpson, Post Commander.
H. G. Wolcott, Vice-Commander.
Ralph Hatfield, Historian.
Wm. Holmes, Treasurer.
Donald Spencer, Adjutant and Legion Editor.



A complete survey of the "Shameful neglect" and inefficiency attending the care of the sick and wounded veterans of the world war was presented January 10th by the American Legion in the form of a memorial to President Wilson. President-elect Harding, and all the Senators and Congressmen and to the people of the United States through the press and from the mouths of 2000 volunteer Legion speakers.

In addition to the summary of deplorable existing conditions, the Legion's solution for remedy were presented. These included the combining of the Bureau of War Risk Insurance, the Federal Board for Vocational training and the Public Health Service under one head, responsible directly to a member of the cabinet, and the immediate appropriation of money for the construction of a large number of hospitals.

One can easily realize the necessity for such a move as the combining of these three departments after a little insight into their operations. If it is found that a veteran is in need of financial assistance, the Bureau of War Risk Insurance is to handle the case; if he is in need of rehabilitation, the Federal Board of Vocational education handles his case; if he is sick, it is up to the Public Health Service, after he has passed through each of the other bureaus. Each of these bureaus has apparently received its full allotment of RED TAPE making it necessary for its unwinding before each case is handled. The American Legion is trying to roll up that RED TAPE and put it aside until all their disabled veterans are properly cared for. There are now over 20,000 cases being handled and are increasing at the rate of about 1,500 per

month. Let's get together and clear up this business now.

Fred S. Penniston, the American Legion's expert landscape gardener, who has been bringing his art into full bloom over at Grenada during the past summer, made a trip over the Siskiyou in his car this week as easily as though it were summer time.

According to National Headquarters, the American Legion, doubled in membership and added 3,417 posts in the past year. All records for growth, however, were broken by the Women's Auxiliary, which started the year 1920 with 5,000 members and finished with an enrollment of 200,000 and a total of 1,695 units. All state departments registered substantial gains and new posts were formed in the following foreign countries: Argentine Republic, Belgium, Chile, China, Guatemala, Japan, Poland, Samoa, Santa Domingo and Peru.

The year 1921 should be, by far, the biggest year in the history of the Legion and its Auxiliary. There are about 20,000,000 eligibles for the Women's Auxiliary in the United States, and about 4,500,000 eligibles for the Legion. Plenty of grounds to work on.

The State Farm and Home Loan bill has been presented to the legislature and there seems to be strong possibility as to the bill passing. If it does pass, it will be presented to the people of the state for approval or otherwise at the next election in June 1922. The condition of the state's finances has shown the necessity for a bond issue to cover such a loan.

RELATION OF FARM BUREAU TO HOME

The Jackson County Farm Bureau is putting on a campaign to secure a membership made up of 90 per cent of the farm families of the county. The farm families of Jackson county need the Farm Bureau because it helps the entire family, father, mother, the boys and girls.

The Farm Bureau here in Jackson county has made the farmer more prosperous, through the eradication of the digger squirrel, through the use of fertilizers on alfalfa and orchards especially, through better methods in the handling of live stock and poultry. The farmer is each year depositing in the banks of Jackson county thousands of extra dollars as the result of increased production, brought about by Farm Bureau activities.

The farm home comes in for its share of attention. The good wife on the farm should be efficient, and to be efficient she needs the best of tools with which to carry on her work. She feeds the farm family, and surely it should be done with the same amount of system and intelligence that is used by the farmer in feeding the cattle, hogs or chickens. She must take care of the clothing problem, and here she has a job, in the making and keeping in repair the wearing apparel for the whole family, that requires no small degree of labor and ingenuity. She must take over the major share of the training of the children. On her rests the burden of making the farm home a real home, a home in which the boys and girls and the farmer himself, may find comfort, sociability, happiness. A home that will keep the children on the farm.

So the Farm Bureau aims to bring to the housewife help along all these lines and many a Jackson county farm home is better, brighter, more efficient, because of its activities.

The boys and girls belong to the Farm Bureau and through the club work in which the bureau takes an active part, the boys are being helped to become better farmers and the girls to make better farmers' wives.

The whole family is interested in the movement for a Greater Farm Bureau in Jackson county. It will give better farms and farmers, better farm homes, better wives and mothers. Better farm and farm homes in years to come, because it is helping the boys and girls of today to become what the modern farmer must be, intelligent, progressive and self respecting.

TALENT TO GET NEW LUMBER MILL

A company known as the Talent Lumber company with \$150,000 capital stock has just been incorporated, with the intention of erecting a complete modern electrical power sawmill at that point this spring. According to reports from that district a strip of land along the Southern Pacific railroad was donated by the Talent residents, who subscribed \$2000 for the purpose. The company has purchased 600 acres of fine timber in the Wagner creek section west of Talent, and will erect a mill of 25,000 feet daily capacity. W. T. Normie will be manager of the company's plant, and E. E. Wolford of Medford has taken the contract for the company logging.

HERE ARE FEW FACTS

NOT ALL ARE AWARE OF Four million, two hundred fifty-eight thousand persons took out licenses to hunt and fish in the United States last year.

More than 3,000 rabbits were banded in Ohio in the last hunting season.

The Pennsylvania department of forestry is planting more than 3,999,000 trees yearly.

3,244,000 ball cartridges and 100,000 shot shells were fired in the 1920 national rifle matches.

An American, J. W. Dawson, came from Shanghai, China, to participate in the national rifle matches of 1920.

An American, J. A. Debough, won the 1920 live bird shooting championship of Australia, and with an American gun.

The United States has thirty-four fish hatcheries.

336,170 targets were thrown in the 1920 grand American handicap trapshooting tournament.

Richard Lee Beck, 13 years old, of Bridgeport, O., is the best juvenile small bore rifle shot in the world. The Topperweits gave their shotgun and rifle exhibitions before 494,750 people on the \$1,000,000 pier, Atlantic City, last summer.

HOMER BILLINGS

SECRETARY Y. M. C. A. G. H. Billings, who is in Salem attending the interstate convention of the Young Men's Christian Association, has been elected secretary of the organization. Other officers, elected are as follows: Chairman, J. E. Eldridge, of Moscow, Idaho; vice chairman, W. I. Staley of Salem; second vice chairman, Leslie Butler of Hood River.

The Y. M. C. A. war workers have elected the following officers: President, W. W. Dillon of Portland; vice president, J. G. Eldridge of Moscow, Idaho; secretary treasurer, Fred Lockley of Portland.

Delegates are attending from all parts of Oregon and Idaho, the two states of which are in the jurisdiction.

It's a Long, Long Trail

After coming in from a twenty mile "hike" the officer in command of a company said before dismissing them, "I want all the men who are too tired to take another hike, to take two paces forward." All stepped forward except one big husky six-footer. Noticing him, the officer said, "Well, Steve, you are really for another twenty miles."

"No sah," replied Steve. "Ah'm jest too tired to even take dem two steps."

How about those hikes we used to take at the "Rest Camps." Checks received by the National Treasurer of the American Legion to provide for the adoption of French War orphans now total \$4,650. This amount is enough to care for sixty-two orphans for a period of one year. The greater part of the adoptions were made by Legion Posts in many parts of the country, but a number of individuals contributed. One member of Ashland Post No. 14 knows the sad conditions surrounding these little waifs, and has adopted three for this year.

RECLAIMING OF FARMS IN WAR TORN BELGIUM

By R. H. SHEFFIELD. (United Press Correspondent) BRUSSELS, Jan. 31—Slowly, but surely, the battle worn farms of Flanders are coming into their own again. Government is offering special favorable terms for the leasing of land for agricultural purposes, with a view to helping in this branch of national reconstruction. Belgian farmers are all "little" men; there is not a really big allotment in the kingdom. While it is true that there are spots, round about the Yser and elsewhere, that will not be available for cultivation for years, scattered up and down Flanders, are numerous farms which a couple of years ago, were little else than shell ploughed wastes and series of the barren crow. Quietly but effectively, the Belgian smallholder is coming back to his farm; and the department of agriculture is affording as much help as red tape and bureaucracy will admit.

GOVERNMENT AIDING STATE.

General of the states, with the aid of the United States Department of Agriculture, are establishing farm management departments. Efforts are in progress to work out a system of cooperation under which a maximum amount of research work can be done, with an equitable division of expenses between the Federal and State Governments.

The Colleges of Agriculture in Arkansas and Mississippi have established departments of farm management and home economics. Every effort is being made by these departments, and in other States by the United States Department of Agriculture co-operating with the State colleges, to assist farmers in their problems of management. This is accomplished by distribution of farm account books, supplemented by surveys, lectures, correspondence, newspaper articles, bulletins, and circular letters.

An important phase of this work is the training of county agents and other instrumentalities to bring to farmers in terms of their own business the principles of efficient organization and management. Instruction is given to groups rather than individuals. Although this program has not been in full operation in some states, the demonstrators in 24 Commonwealths, cooperating with the department during the last year, have worked with more than 52,000 grouped farmers.

Business men, as well as farmers, are becoming more interested in farm management problems, as the result the department specialists say, of economic conditions brought about by the war. This, together with the need for farm accounts made necessary by the income tax law, is making farm management work one of the most important extension projects.

DRIFT TO CITIES IS BEING STUDIED

In order to throw more light on the important problem of the drift of population from rural sections to cities, and to determine, if possible, the cause and remedy, the United States department of agriculture during the last year has made a study of one farm community each in New York, Maryland, and West Virginia, in co-operation with the colleges of agriculture.

The type of study has been historical and analytical, covering the last 100 years. The special questions at issue in this community analysis are the "migration of young people from the farms to the town and city;" "the remedy for overmigration;" "the influence of farm communities upon national life." The results of these studies will be published during the ensuing year.

The variations in social life in communities which are founded upon different types of agriculture are being studied in dairy, grain and truck farming localities. Whether the people differ according to the types of farming, and, if so, in what respect they and their institutions vary, are the questions at issue.

ANNUAL MEETING NATIONAL FARM LOAN ASSOCIATION

F. C. Hollbaugh to Preside Over the Local Association During Coming Year—Board of Directors Re-elected.

The stockholders of the Ashland National Farm Loan Association held their annual meeting on Saturday, the 11th. On Tuesday the directors met for their first meeting of the year and elected officers. The board is made up of the re-elected directors: D. H. Jackson, H. C. Hollbaugh, Fred Holmes, M. C. Lininger and J. J. Murphy, with two new members: Frank L. Nutter and Robert J. Parvis. F. C. Hollbaugh was elected president and M. C. Lininger, vice-president, John H. Dill, secretary-treasurer. The board of appraisers appointed are: D. H. Jackson, Fred Holmes, J. J. Murphy.

On Tuesday afternoon the National bank examiner from Washington, D. C., G. A. Z. Harris, made an examination of the association's books. Mr. Harris stated that this was one of the few associations where he had made a thorough and complete examination in a few hours and made out his report, that usually he was required to spend a day or more and often return to get matters straight. Mr. Harris stated that he found the cash transactions balanced to a penny and that the association had more than complied with the law in establishing a surplus account.

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There were no leased farms in Belgium before the war. Every smallholder, owned his land outright. Under the revived system of leasehold farms, the government has instituted special facilities to enable the ruined farmers to rent land. These impoverished people could never after their heavy war losses, hope to buy their allotment.

These small agriculturists, who have to work terribly hard to get a living out of the ungrateful soil, usually work a few acres on their own account, or maybe, they are assisted by members of their family, and perhaps, in the busy season, by one or two, not more, hired hands.

With a determination to develop agriculture, the authorities subsidize a number of practical courses of training in the various branches of farm work. Local agricultural clubs and farmers' societies are chosen for carrying out this task of technical education. Certified teachers in farming are paid for giving public lectures and demonstrations in agriculture, horticulture. The government colleges at Gembloux and other places are excellently organized. Apart from this college training, there are also public free lectures, to which even the humblest have easy access, and which are often held on Sunday or other "off" days.

If agriculture has revived with remarkable strides, considering the devastation wrought by the war, it is largely due to the fact that government has recognized that farming is one of the national mainstays and, as such, must be developed by all available means. A second factor in the revival is the perseverance of the Flemish peasant. He is a success as a smallholder, because he is tenacious and is not easily disheartened by climate and soil.

GATEFUL TO DONOR OF ARTIFICIAL TEETH

The many friends of J. B. Leach, a well known resident of Ashland, have been having much amusement with him this winter over his present toothless condition. At Christmas Mr. Leach received the anonymous gift of a toothbrush and box of powder, while yesterday the gift of an enormous set of teeth cleverly carved out of wood was sent to him. Mr. Leach is positive the gift is from a lady, and wishes to know if she is single. In that case he would like to communicate with her with a view to matrimony. Any woman who has his welfare so much at heart as to provide a complete set of teeth for a toothless man would make an ideal wife, he thinks. If the donor is married he wishes to express his gratitude to her at any rate.

MEXICAN HELD ON ROBBERY CHARGE

Ed Mundos Escayels, a Mexican, was brought into Ashland yesterday by E. C. Bartlett, who charged him with stealing a saddle. After considerable trouble in catching the man shots were sent after the fugitive. Mr. Bartlett succeeded in capturing him and brought him into town where he was turned over to the police. His description answers that of a man wanted in California for robbery, which had been sent to the local police some time ago, and the latter were watching out for him.

On Escayels' person were found a quantity of articles recognized as having been taken from the house of a Mr. Edwards, who lives near Mr. Bartlett's ranch in the Soda Springs district. The man is being held in the local lockup awaiting the arrival of Sheriff Colkins from Siskiyou county, who has been after Escayels. Officials from California state Escayels has served a term or two in the penitentiary.

SECRET BLANKS FOR FARMER'S TAX

Thousands of farmers whose net income for 1920 equalled or exceeded the exemptions of \$1,000 for single persons and \$2,000 for married persons will be required to file on or before March 15, 1921, income tax returns for the year 1920.

As an aid to farmers the Bureau of Internal Revenue has prepared a special form, 1040F, for recording sales of live stock, produce, and a summary of income and expenses. This form should be attached to the taxpayer's individual return on Form 1040 or 1040A. Full instructions for making out the forms are contained in each.

Under gross income a farmer is required to include all proceeds derived from the sale of farm products whether produced on a farm or purchased for resale. When he exchanges his produce for groceries, clothing, or other merchandise he must include in his income the value of the articles received and exchanged. Profits received from the sale of farm land or rent received for the use thereof must also be included.

In determining his net income, upon which the tax is assessed, the farmer may deduct all necessary expenses incurred in the operation of his farm during the year. These include cost of cultivation, harvesting, and marketing of his crops, the cost of seed and fertilizer used, amount spent in repair to farm buildings other than the dwelling and to fences and machinery. The cost of farm tools used up in the course of the year, wages paid to employees other than domestic servants, and rent paid for farm land and buildings (other than dwelling) are deductible items.

Farmers who keep no records or only records of cash receipts and disbursements should make their returns on the basis of actual receipts, but farmers who keep complete accounts and who take inventories at the beginning and end of the year to determine their profits should report on the accrual basis. Both methods are fully explained on Form 1040F, copies of which may be obtained from the offices of collectors of internal revenue.

Uncle John's Ash

REPORTS FROM TH' WOODS SHOW THAT MORE DEER WERE KILLED THIS FALL THAN HUNTERS.

