



FARMER'S INCOME SUBJECT TO TAX

Returns for 1919 Must Be Figured Under U. S. Law—Returns Due March 15.

LAND SALE PROFITS TAXABLE. Special Form for Farm Income—Cash or Accrual Basis for Computing.

A farmer, shopkeeper, or tradesman must figure up his net income for 1919; 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.

Farm Expenses. From his gross income a farmer is allowed to charge of 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, such as hoes, rakes, etc. Also the cost of feed purchased for his livestock may be deducted as an expense in so far as this represents net profit, but the value of his own produce fed to stock is not a deductible item.

Other farm expenses allowable are the cost of minor repairs and buildings on the dwelling house, on fences, on farm machinery, also tolls for horse-drawn stock, veterinary, insurance (except on dwelling house), gas for the operating power and sundry other expenses which were paid for in the year.

Wear and Tear. Purchase of farm machinery, wagons, work animals, etc., when the cost of construction or extension of buildings, also, 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), work animals, work animals, wagons, tanks, windmills and other farm equipment which is used in the conduct of the farm.

Farm Losses. The loss of a growing crop is not



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W. W.—The State, I Am

By Scott C. Bone.

Clearly the government at Washington has been without a head these past four months. The President himself, Woodrow Wilson, in summarily discharging his Secretary of State, Robert Lansing, has given emphasis to this amazing fact.

"Is it true," he asked, "as I have been told, that during my illness you have frequently called the heads of the executive departments of the Government into conference?"

Propounding this query and awaiting an answer, he thus strangely admonished the Secretary. "Under our constitutional law and practice, as developed hitherto, no one but the President has the right to summon the heads of the executive departments into conference, and ask their views or the views of any one of them on any public question."

Answering frankly and promptly that such informal cabinet meetings had been held and that he, as the ranking member, after conferring with his colleagues, had called these meetings; that it was "felt that, in view of the fact that we were denied communication with you (the President), it was wise for us to confer informally together on interdepartmental matters as to which action could not be postponed until your medical advisers permitted you to pass upon them"—stating all this without evasion or equivocation the Secretary immediately expressed a readiness to place his resignation in the President's hands.

Thereupon, the President, finding nothing in the Secretary's letter "which justifies your assumption of presidential authority in such a matter," and being convinced, moreover, that the secretary at the peace conference and subsequently had accepted his direction and guidance "with reluctance," bluntly asked him to give up his office and thus afford him "an opportunity to select some one whose mind would more willingly go along with mine."

So, "with a sense of profound relief," the Secretary forthwith submitted his resignation, which was at once accepted.

Public men, Democrats and Republicans alike, and the press of the country, irrespective of party affiliation, without questioning the right of the President to make changes in his cabinet, have uniformly criticized the President's course and rejected the extraordinary pretext, inconceivable on its face, used to get rid of Mr. Lansing.

The foremost administration newspaper organ, the New York World, calls the episode "bewildering" and demands explanation. Secretary of the Interior, Franklin K. Lane, whose resignation, previously tendered, will take effect March 1, in a many statement accepts his full share of responsibility for the calling of the cabinet meetings; but Secretary Baker and other cabinet officers, who participated in and approved the meetings, maintain a significant silence. So, too, the Secretary to the President, Mr. Tumulty, and the President's physician, Admiral Grayson, who likewise attended most of the meetings.

Washington, in intimate touch with the White House situation during the President's illness, was dumfounded by the President's rebuke of Secretary Lansing, which of necessity affected the entire cabinet. It was unbelievable that his colleagues, equally guilty of giving offense, could with self-respect, continue to hold their portfolios. But no further resignations have been forthcoming.

Assuming that the President, attached to the Secretary in good faith and candor, those questions naturally arise: Why did not Mr. Tumulty or Dr. Grayson, if not members of the cabinet, months ago, advise the President that meetings were being held?

What became of the recommendations made to the President at such conferences, touching labor problems and other matters, of which the press advised the country? And what acted upon such recommendations and gave them force?

Who wrote the President's message to Congress? Assuming that he was kept informed—recording his letter to the Secretary as conveying the exact status of affairs—who has been directing the executive affairs of the Government these past four months?

These questions underlie the crisis, which, unless it is met by a more than a one-man government—a personality conducted administration. Cabinet officers actually count no more than rubber stamps—save only the ubiquitous Bureau, whose departmental involves too much detail to receive presidential attention.

Summed up, it once more emphatically—The State, I Am.

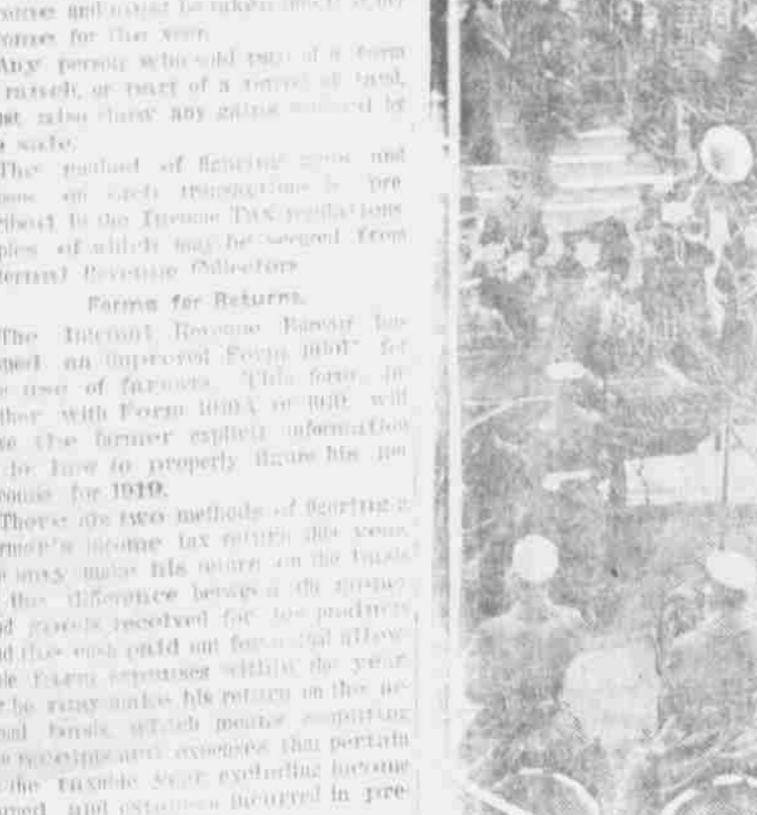
FARMERS' MASS MEETING

A meeting of farmers from every community in the county is called by the Farm Bureau Organization Committee by Saturday of this week at one p. m. at the Dallas Commercial Hotel. It is the first meeting of the Farm Bureau since its reorganization. It is a very important meeting and is being held to discuss the work of the organization.

County Agent Paul Carpenter is

County Agent Paul Carpenter is the county agent for the work of the Farm Bureau Organization Com.

LAST TRIBUTE TO DISCOVERER OF NORTH POLE



The man who nailed the Stars and Stripes to the North Pole—the first man ever to reach the apex of the world—an American, Rear Admiral Robert E. Peary, has been laid to rest in the Arlington National Cemetery at Washington, D. C. Full military honors marked the ceremony. Peary devoted his life's work to this feat and was rewarded with success. His name will live forever in world history. The photo was taken as the casket was taken from the home at the national capital, where he died.

BODY FOUND IN SLOUGH

AFTER SEARCH FOR NEARLY TWO DAYS, THE BODY OF MRS. BOYDSTON IS FOUND IN WATER-ERY GRAVE.

Grief stricken over the death of her daughter, Mrs. Wm. Ridgeway, who passed away over two weeks ago at her home in Dallas as a result of having contracted influenza, Mrs. David Boydston mysteriously disappeared from her home between one and two o'clock Tuesday night, and after a search of a day and night, by citizens of the town and country, she was found cold in death in the Willamette River slough near the Selitz Lumber Company's site.

She was seen by the Night Watchman standing on her front porch crying and after the officer consoled her, she returned into the house. She had been sleeping with her sister-in-law, Mrs. Duvall, and when leaving her bed, we are told, she placed two pillows the length of the bed so that her absence would not be detected. Different reports are in circulation, but some of them can be truthfully stated as being correct, as she confided with no one or even intimated taking her life. She lived in the neighborhood where her body was found several years ago and some are inclined to think that she accidentally lost her way intending to go to Dallas. The night was most disagreeable and she might have lost her way or wandered or fell headlong into the slough while attempting to cross it, the water being in some places less than waist deep, but this theory advanced by some is only supposition.

Several years ago her son died and later a daughter, and the death of her only daughter a few weeks ago, was a severe shock to her and continuously brooded over her death.

Mrs. Boydston was 68 years of age and was highly esteemed by everyone who knew her, having lived in this city for nearly thirty years. She leaves a husband and two grandchildren who have the deepest sympathy of the community in general in this hour of sorrow and misfortune. The funeral services will be held at the Baptist church Sunday afternoon at two o'clock. Rev. Yates, of Corvallis, officiating.

P. M. KIRKLAND PASSES

P. M. Kirkland, a highly respected citizen and early pioneer of this city, died at his home on C. Street Tuesday afternoon after an illness of several months. For many years he was actively engaged in the drug business in this city and lived to see Independence grow to its present size from a mere village. His interests here were large and varied. He died at the age of 70 years.

Guaranteed in American Blood

From speech in U. S. Senate by Hon. Medill McCormick.

"Woe unto the world because of offense: for it must be that offenses come; but woe unto that man by whom the offense cometh."

Great powers, political and financial, are eager to frighten and to coerce, to drive senators to subordinate judgment to expediency. During the long months which followed the armistice, was anything done to reduce the costs of living for the people of this land? They were heavy in January and February, as well as in July and August. No process was invoked and no appeal was made to lighten the burden then, but now we must haste.

In our haste let us not forget that in the awakening Orient, in China, and in those conquered empires yonder, there are twice as many millions as there were in all the countries of Western Europe which were engaged in the war. If we shrink from our duty, if (under the present terms of the league covenant) we consent to the guaranty of territories, if we consent that America shall be an instrument to repress revolution, we shall not only consecrate the wrongs of the past, but by our act we shall pledge America against conscience and judgment to take part in the great war which this treaty promises. Our young men will go forth to defend cities of which they never heard. In the high places of Asia the snow will cover the frozen bodies of Americans perhaps now unborn, and American mothers—little girls today, mayhap, playing in the summer air about the dooryards—will mourn their sons fallen in the desert wastes of Syria and Egypt.

REGISTRATION IS WAY SHORT

County Clerk Floyd D. Moore has compiled some figures showing the registration in the county to the present time which are very interesting. The review of these figures should wake up the people in Dallas as Dallas is far short of what it should be. Independence is in the lead by 150 registered voters.

Of course this is not the right proportion and, as all the people in Dallas and former Dallas precincts have to register as a result of changing the voting precincts, the number will undoubtedly increase when Dallas people get busy.

Registrations must be made before the 20th day of April, and should not wait until the last minute.

Following shows the registration to March 1st.

Table with columns: Precinct, Total, Rep., Dem. Rows include Polk County, Independence, Menmouth, Falls City, West Salem, and West Salem.

This shows a less number of registered voters compared with 1918.

Many registrations were cancelled, as the registrant did not vote once during the biennial period ending November, 1918.

County Clerk Moore kept the office open until 9 o'clock on Saturday nights, January 17 and 24th and will keep open from 7 until 9 o'clock p. m. on April 15, 16 and 17 so those who cannot get into the office during office hours may register before the books are closed. The books are to be closed April 20th.

The people's party is not yet dead, as here is one representative of that party registered as such in Pelee precinct. The socialists are on the decline according to past records.

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The readers of this paper will be pleased to learn that there is at least one dreaded disease that science has been able to cure in all its stages and that is catarrh. Catarrh being greatly influenced by constitutional conditions requires constitutional treatment. Hall's Catarrh Medicine is taken internally and acts thru the Blood on the Mucous Surfaces of the System thereby destroying the foundation of the disease, giving the patient strength by building up the constitution and assisting nature in doing its work. The proprietors have so much faith in the curative power of Hall's Catarrh Medicine that they offer One Hundred Dollars for any case that it fails to cure. Send for list of testimonials. Address F. J. CHENEY & CO., Toledo, Ohio. Sold by all Druggists, 7c.