

The Handicraft Shop of Medford

Will display needlework at the Hat Shop, across from postoffice every Wednesday, from 10 to 12 and from 1 to 4. Orders taken for future delivery on children's lingerie, hats, dresses, camisoles, yarn flowers, stamped linens and art materials, gingham dresses.

WE ALSO TAKE ORDERS FOR HEMSTITCHING AND PICOTING

Classified Advertising

FOR SALE

CATTLE FOR SALE—Carload Herford or Durham, either sex, registered from Missouri. Will single if can get enough orders. Address George W. King, Montague, Cal. 914

FLUME LUMBER cut to order. Borland Thomas Lumber Co. 905tf

LATH for sale—Borland Thomas Lumber Co. 905tf

FOR SALE—One gasoline donkey line and blocks, one small gasoline hoist 550 feet 1 1/2 inch steel cable, steel blocks, single, double and triple; 1 stake body for 3-ton truck. One dragline scraper. 1 revolving shovel, also extra drums. M. C. Ament, 654-North Eighth street. 16

FUEL WOOD, all kinds. J. J. Weersing. Telephone 351-J. 37

FOR SALE—Used lumber from sawmill on Sardine Creek, five miles from railroad, good road, various sizes and lengths, \$15 per M on ground. Also used lumber from Three Pines Flume, 2x4, 4x4, 6x6, 2x12, all lengths. Jump-off-Joe creek. \$10 per M on the ground. C. O. Wolbro, Josephine hotel. 17

FOR SALE—Bay horse, weight about 1600, will work single or double. Very gentle, in fine condition, 9 years old. Will sell or trade on car. Address Rd. 1, Box 16. 18

FOR SALE—Hop poles, any size and length. A. B. Allen, Rd. 2. 14

FOR SALE—Two Goodyear cushion tires for 30x3 1/2 wheels, at Tetherow's Garage. 14

WANTED

WANTED—Stock cattle, milk cows, bulls, yearling steers, 2-year-old steers. State price and number. Address George W. King, Montague, Cal. 914

WANTED—A job in a butcher shop in some small pay-roll town, with a view of purchasing the same. Address E. H. Saxe, P. O. Box 223, Nez Perce, Ida. 915

DINING ROOM GIRL wanted at the Palace Grill. 15

WANTED—Man with good logging outfit to take contract for two million feet. Address T. C. LaFreniere, Bray, Cal. 17

WANTED—To hire for one month, small fresno scraper. W. H. Leonard, Box 11-A, Rd. 2. 14

WANTED—Bell boy at the Josephine hotel. 1

WANTED—Sawmill and planing mill hands at Rueben, Ore. Stevenson Lumber Company. 18

FOUND

FOUND—Pair of ladies' gloves, keys on ring, and organization pin. Owners call at Courier office and identify property. 14

MISCELLANEOUS

E. L. GALBRAITH—Insurance, any kind. Rentals. Building and Loan. Plate Glass Liability. 609 1/2 G street. Phone 28. 84tf

WE DO HEMSTITCHING, 10c per yd., silk or cotton, thread furnished. Mail orders solicited. Singer Sewing Machine Co., 115 W. Main St., Medford, Ore. 86tf

WE SELL AND RENT new Singer Sewing Machines. Grants Pass Hardware Co. 86tf

WE WILL PAY \$14 per thousand for No. 1 pine logs and \$13 for No. 1 fir logs delivered to our mill. Borland-Thomas Lumber Co., successor to Edgerton & Adams. 96tf

WATCH the display windows at Currier's Millinery for a complete line of trimmed hats, shapes, frames, braids and trimmings of all kinds. 512 South Sixth street. 38

VOCAL INSTRUCTION

MRS. J. L. JOHNSON, former Chicago contralto soloist and instructor of voice, has opened her studio in the Lamburg Bldg. Those desiring something special in placement, breathing, etc., should see her, as she has had particular instruction in these lines from Chicago's best instructors. Studio hours, Tuesday and Saturday from 1 to 5 p. m. 27

LOST

LOST—Ladies plain gold wrist watch. Reward if returned to Anne Pearson at Panama Restaurant. 16

TAXI

SOONER TAXI—Phone 262-R for Jitney Lake or Cutler. Calls answered anywhere, anytime. 86tf

PALACE TAXI—Phone 22-J. Geo. A. Hyde & Henry L. Sargeant. 25tf

TAXI at Owl Billiard Parlors, 172-J, or 243-L for night calls. Day and night service. 56tf

POULTRY

WHITE LEGHORN hatching eggs from heavy winter layers, \$1.50 per 15, \$7 a hundred. Baby chicks all sold. K. Hammerbacher, phone 606-P-23, R. F. D. No. 2. 28

LOOK, setting eggs for sale from Sheppard's Famous Ancona winter layers, 26 pullets laid for December 275 eggs, January 391 and February 586 and still keeping up the record. Jas Eads, 306 West 1 street, Grants Pass, Ore. 17

REAL ESTATE

J. T. McKINSTRY—693 G street, phone 12-R. General real estate business. The best of all kinds of soils for fruit, hay or general farming. 21tf

DENTISTS

E. C. MACY, D. M. D. First-class dentistry. 109 1/2 South Sixth street, Grants Pass, Oregon. 21tf

VETERINARY SURGEON

DR. R. J. BESTUL, Veterinarian. Residence 838 Washington boulevard, phone 398-R. 21tf

PHYSICIANS

L. O. CLEMENT, M. D. Practice limited to diseases of the eye, ear, nose and throat. Glasses fitted. Office hours 9-12, 2-5, or on appointment. Phone, office 62; residence 359-J. 15

S. LOUGHRIDGE, M. D. Physician and surgeon. City or country calls attended day or night. Phones, residence, 369; office, 182. Sixth and H streets. 15

DR. W. T. TOMPKINS, S. T.—Rooms 1 and 2 Schmidt Bldg. Treats all diseases. Hours 9-12 a. m.; 1-5 p. m. Phone 304-R. 15

E. J. BILLICK, M. D., Physician and surgeon; office Schallhorn block, phone 54-J; residence, 1004 Lawnridge, phone 54-L, Grants Pass. 15

DR. RALPH W. STEARNS physician and surgeon, offices formerly occupied by Dr. Stricker, Masonic Temple. Phone, office 21-J, residence, 21-L. Hours: 10-12, 2-4. 15

W. F. RUTHERFORD—Manual therapies. It gets your ailment. Office over Barnes' jewelry store. Office hours 9:30-12; 1:30-4. 15

DRAYAGE AND TRANSFER

THE WORLD MOVES; so do we. Bunch Bros. Transfer Co. Phone 397-R. 15

F. G. ISHAM, drayage and transfer. Safes, pianos and furniture moved, packed, shipped and stored. Office phone 124-Y. 15

ATTORNEYS

H. D. NORTON, Attorney-at-law. Practices in all State and Federal Courts. First National Bank Bldg. 15

G. W. COLVIG, Attorney-at-law. Grants Pass Banking Co. Bldg. Grants Pass, Oregon. 15

E. S. VAN DYKE, Attorney. Practices in all courts. First National Bank Bldg. 15

O. S. BLANCHARD, Attorney-at-law. Golden Rule Bldg. Phone 276 Grants Pass, Oregon. 15

C. A. SIDLER, Attorney-at-law. Masonic Temple, Grants Pass, Ore. 15

GEO. H. DURHAM, Attorney-at-law. referee in bankruptcy, Masonic Temple, Grants Pass, Oregon. Phone 135-J. 15

JAMES T. CHINNOCK, Lawyer. First National Bank Bldg., Grants Pass, Oregon. 15

INCOME TAX IN NUTSHELL

WHO—Single persons who had net income of \$1,000 or more for the year 1919.

Married couples who had net income of \$2,000 or more.

WHEN—March 15, 1920, is final date for filing returns and making first payments.

WHERE—Collector of internal Revenue for District in which the person resides.

HOW—Full directions on Form 1040A and Form 1040; also the law and regulations.

WHAT—Four per cent normal tax on taxable income up to \$4,000 in excess of exemption. Eight per cent normal tax on balance of taxable income. Surplus, from one per cent to sixty-five per cent on net incomes over \$5,000.

One Thing.

The secret of success still lies in the same old word, "drudgery." For drudgery is the doing of the one thing, one thing, one thing, long after it ceases to be amusing; and it is this "one thing I do" that gathers me together from my chaos, that concentrates me from possibilities to powers. . . . "One thing I do," said Paul; and even apart from what his one thing was, in that phrase he gave the watchword of salvation.—W. C. Gannett.

Singing Vs. Stammering.

Stammering has its curiosities, writes a correspondent, and goes on to recall the case of the boy at his school who spoke with a stutter and could none the less sing perfectly. The news of his prowess in the choir spread, and harassed masters would sometimes take advantage of it. And a delighted class would sing the novelty of hearing a stammerer sing delightfully in a beautiful voice. Like the celebrated lord, the stammerer's efforts often drew forth a warm core.

Beecher and Ingersoll.

It happened at one time that Henry Ward Beecher and Robert Ingersoll met on a platform during a public meeting in New York city, and both were speakers. During his address, Mr. Beecher incidentally referred to the splendid oratorical ability of Colonel Ingersoll. The latter declared during his address that his utterances on the public platform against religion would have been impossible if all ministers had been as broad and liberal as Mr. Beecher. These plaudits were duly applauded by the masses at that time.

CIVIL ENGINEER

DANIEL McFARLAND—Civil engineer and surveyor. Registered professional engineer. Res. 740 North Tenth street, phone 213-Y. 15

CHICHESTER'S PILLS
THE DIAMOND BRAND
Ladies! Ask your Druggist for Chichester's Diamond Brand Pills. It is Red and Gold metallic. Take no other. Buy of your Druggist. Ask for Chichester's Diamond Brand Pills. For 25 years known as Best. Safest. Always Reliable. SOLD BY DRUGGISTS EVERYWHERE

It Is Easy To Imitate Names

The public is constantly being swindled by imitations, counterfeiters and substitutes that resemble in name and appearance Foley's Honey and Tar Compound. It is because the original Foley's is so good, so reliable and so well known that these frauds find sale.

Always Has It In His Home

T. J. McCall, Athens, O., writes: "We have used Foley's Honey and Tar in our home for several years and find it almost invaluable for coughs and colds, and especially for croup for our children. We are never without it and cannot too highly recommend it for coughs, colds or croup for either grown-up people or children."

Foley's Honey and Tar Compound

IS PLEASANT TO TAKE, and soothes the raw, inflamed surface; stops the rasping, strangling feeling in the throat. It is made of the purest, freshest and finest ingredients to be had, contains no opiates or other harmful drugs, and costs twice as much to make as any imitation of it.

For more than thirty years Foley's Honey and Tar has been used with satisfaction and success. SOLD EVERYWHERE

The California and Oregon Coast Railroad Company
TIME CARD

Effective Nov. 24, 1919.

Trains will run Mondays, Wednesdays and Fridays.

Leave Grants Pass, 8:00 A. M.
Arrive Grants Pass, 12:30 P. M.
Leave Grants Pass, 2:30 P. M.
Arrive Grants Pass, 5:00 P. M.

For information regarding freight and passenger rates call at the office of the company, Lamburg building or telephone 121.

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 (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.

WRIGLEY'S



For rosy cheeks, happy smiles, white teeth, good appetites and digestions.

Its benefits are as GREAT as its cost is SMALL!

It satisfies the desire for sweets, and is beneficial, too.

Sealed Tight Kept Right



"After Every Meal"

The Flavor Lasts A12

ADAMS

Recharges and Repairs Storage Batteries

And remember—whenever you want your battery or electrical system tested he does it free of charge. We have the best equipped auto electrical shop in the city and every job we turn out means a new customer for us—WHO'S NEXT.

Yours for Service

ADAMS' ELECTRIC & BATTERY SHOP

Adams & Johnston, Props.

Phone 66 506 South Sixth Street

JOB PRINTING NEATLY DONE AT THE COURIER OFFICE

Make Us Prove It!

Would you have those tires repaired if you knew that repair would last as long as any part of the tire?

That is our guarantee absolutely.

We are prepared to handle anything in the way of retreading

Bagley's Square Deal Vulcanizing Works

211 NORTH SIXTH STREET, GRANTS PASS, OREGON

Old Newspapers, 5c and 10c Bundles

Headache



THOUSANDS OF WOMEN suffer miserably from periodic attacks of headache, never dreaming that a permanent cure may be had. Headache nearly always results from some disorder of the stomach, liver or bowels. The Chamberlain's Tablets. They will correct these disorders and there will be no more headache. Many have been permanently cured by Chamberlain's Tablets.

Chamberlain's Tablets

Advertising Pays—Advertise with the Courier