The Halsey Enterprise

An Independent Newspaper

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Our Sermonette.

Whatsoever things are pure, lovely, and of good report, think on these things. Phil 4: 8.

We are to love and cultivate that which is pure to such an extent that that which is impure will become painful to us, distressing, and we will desire to drop it from memory, and this will only be accomplished by continually thinking upon those things that are pure, and avoiding the giving of thought to the things that are impure.

We are to recognize true loveliness, and to esteem it. When we would think on the purest of things we must of necessity lift our mental vision to as high a point as possible, and, as nearly as we may be able, discern the loveliness of the perfect character of our God and of our Lord Jesus Christ, and proportionately the loveliness manifested in one or another of the followers of Jesus, who walk closely in his footsteps.

Lake Creek Items.

There is such a place as Lake Creek yet, altho we have not seen any items from here for a long time.

The ones that have been having the flu here have almost all recovered. John Owen and family, Clarence Williams and family, George Hockensmith and Jim Burns and family have all been down with it.

The Lake Creek school has been closed the last few weeks on account of flu.

Mrs Sylvester Leach is improving slowly from a stroke of paralysis which she suffered a few days ago.

Bert Haynes and family were Halsey visitors last Tuesday.

Mrs Albert Miller from Eugene, visited over Sunday with her daughter, Mrs Harry Leeper and family.

Rev Sutton of Peoria, was here visiting the sick one day last week.

C R Evans visited at the home of his bro her-in-law, Geo ge Rice last Sunday.

The Grasshopper school opened again Monday after having been closed a week. The teacher, Miss Axtell, spent the week at her home in Corvallis.

Martin Cummings, who was quite sick with smallyox, is able to be about again this week.

Mr and Mrs N H Cummings made a trip to Harrisburg last Tuesday.

Oakville Items.

Miss Susie Davis is spending a short vacation at home.

Mr and Mrs Leslie Palmer and two children, of Albany, visited at the home of M S Coon over Sunday.

Most of the sick people are reported better. Isabelle Hamilton who has been ill seversl weeks is reported no better.

Lester Patterson is very low wite flu and complications.

Our school boasts of an organ which was purc' ased with the money from the recent social.

—Albany Democrat.

Brandon Center Notes.

Mr Frank Bowman who went to Bakersfield Cal recently is reported to have been sick with the flu ever since he arrived there.

Arthur Waggener and brother loaded two cars of baled hay at Twid Buttes last week and they are loading two more this week. They are getting fifteen dollars per ton for hay.

Frank Bond shipped a car load of hay from Roland last week and Claud Huff is loading a car this week.

On account of the flu not many were present at Charity Grange Literary last Saturday night but we understand they had a very interesting time.

Mrs Clara Howard who was sick with the flu at Albers Waggener's last week is able to be about again.

Mr John Waggener spent Sunday with his brother's family.

Mr Mike Bannock was out buying seed wheat last week. Mr Bannock has plowed 200 acres this winter with eight horses. The must of this will be sowed to oats this spring. He has three hundred acres in fall grain. Mr Bannock is trusting more than a thousand dollars to the earth.

Mr Oscar Weigle is reported quite ill with influenza. He returned Friday from Yakima, where his sister had recently lost both husband and son with the flu.

Brandon school has been very small this week. Only two were present Tuesday.

There seems to be no cases of flu but all cases of colds are kept close for fear of it.

Chas Waggener was home on Sunday. He says Harrisburg has had very few cases of flu.

We are sure Enterprise ads bring results.

A young lady has written to enquire if young Waggner has a cook yet.

Webster Falk did chores for Chancy Sickels while he was away on the grand jury.

Mrs A H Quinby drove to Corvallis Friday afternoon and bro't her daughter Ethel home for the week end.

Miss Lillian Warmoth, who teaches the Brandon school, went home on Friday evening and returned on Monday morning.

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 Expences 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 (but 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.

INCOME TAX RETURNS DUE

Business Men, Farmers and Wage Workers Must File Schedules of Income for 1919.

MARCH 15 LAST FILING DATE.

Net Incomes of $1,000 or Over, if Single; or $2,000 or Over if Married, Must Be Reported.

The Income Tax imposed by Act of Congress on earnings of the year 1919 is now being collected.

Returns under oath must be made on or before March 15 by every citizen and resident who had a net income for 1919 amounting to:

$1,000 or over, if single; or if married and living apart from wife (or husband); or if widowed or divorced.

$2,000 or over, if married and living with wife (or husband).

The status of the person on the last day of the year fixes the status for the year with respect to the above requirements.

Under any of these circumstances a return must be made, even though no tax is due.

Husband and wife must consider the income of both, plus that of dependent minor children, in meeting this requirement; and, if sufficient to require a return, all items must be shown in a joint return or in separate returns of husband and wife.

A single person with minor dependents must include the income of such dependents.

A minor who has a net income of $1,000 or more is not considered a dependent, and must file a separate return.

Personal returns should be made on Form 1040A, unless the net income exceeded $5,000, in which case Form 1040 should be used.

Residents of Oregon should file their returns with, and make payments of Income Tax to, Milton A. Miller, Collector of Internal Revenue, Portland, Ore.

How to Figure Income.

The best way to find out whether one must file a return is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income, and if a return is due it tells how to prepare and file it.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office.

Guesswork, estimates and other hit-or-miss methods are barred when a person is making out his Income Tax return. Accuracy and completeness must be insisted upon. The return is a sworn statement. As such it must be thorough and accurate.

Salaried persons and wage earners must ascertain the actual compensation received. Overtime, bonuses, shares in the profits of a business, value of quarters and board furnished by the employer and other items which are compensations for services must be included.

It must be borne in mind that compensation may be paid in other forms than in cash. A bonus paid in Liberty Bonds is taxable at the market value of the bonds. A note received in payment for services is taxable income at its face value, and the interest upon it is also taxable.

Other Returns Due.

Every partnership doing business in the United States must file a return on Form 1065; and every personal service corporation must file a similar return.

Corporations must file annual returns on Form 1120.

Trustees, executors, administrators and others acting in a fiduciary capacity are required to file returns. In some cases, Form 1041 is used; in others, Form 1040; and still others, returns on both forms are required.

Information returns, on Forms 1099 and 1096, must be filed by every organization, firm or person who paid, during 1919, an amount of $1,000 in salary, wages, interest, rent, or other fixed or determinable income to another person, partnership, personal service corporation or fiduciary. These information returns should be forwarded directly to the Commissioner of Internal Revenue (sorting division), Washington, D. C.

Mrs E E Coon Called by Death at Shedd.

Mrs Minnie Coon died Tuesday evening February 24, 1920, at 7:30 o'clock, following a brief illness from an attack of pneumonia.

Mrs Coon was born at Prairie City, Iowa, April 24, 1876, but came to Oregon when a girl.

Mr and Mrs Coon have been residents of Shedd for about 25 years, where she had a host of friends.

She is survived by her husband, E E Coon, and two sons, George and Harold, who still reside at the family home.

The funeral services were conducted by Rev F S Clemo of Halsey, in the open air in front of the Methodist church in Shedd Thursday afternoon, after which the remains were interred in the Orleans cemetery, over towards Corvallis.

Halsey Items.

For Sale.—S C White Leghorn baby chicks. From O A C college stock, 18c each. Hatching eggs at 8 and 10c each. They are bred for heavy winter layers and there are none better in Linn county. 100 hens, the breeders of these chicks, in 1918 produced $536 in eggs without special care and in 1919 bettered this by many dollars.—P A Pehrsson, R F D 1, Halsey. 2-26 to 3-18.

Miss Blanche Forster, a student of the Eugene Business College, spent the week end with her parents, Mr and Mrs P J Forster.

E S Marsters loaded a car of feed and five horses Wednesday to ship to North Powder, Oregon where he will join his son, William D. He expects to put in a crop there this year.

Wanted

to hear from people having farms for sale in the location of Halsey. Write Hoflich & Hornback, 325 Lyon St, Albany.

Happenings of Harrisburg Clipped from the Bulletin

Elmer Wadsworth will operate a county truck.

E A Lytle's shipment of stock Sunday was mostly sheep, some porkers.

Mrs Perle Widener is getting along nicely at the local hospital.

Harrisburg's noisiest industry, the rock crusher, is going to it, most of the time.

Born—To Mr and Mrs Walter Ingram last Wednesday, a daughter, weight 6 3-4 pounds.

Scarlet fever has broken out on the Curtis Island. The infant child of Mrs Rowley is very ill.

W O Webber of Portland has been acting agent at the O E during the illness of Robt Kessell.

A road scarifier was received this week which is part of the county's equipment for improving the roads.

The H E Garbe residence caught on fire this morning from the chimney. It was discovered and put out.

A baby girl was born to Mr and Mrs Leonard Cartwright at their home, 1177 Orchard St, Eugene last Wednesday.

The furnace at the school house has been undergoing a general overhauling this week. An expert from Portland has been in charge.

Chas Lusby, who received several broken ribs while working in the mountains several weeks ago, is able to again be out and around.

The new sawmill company has been installing a lath manufacturing machine this week. The high price of lath at this time makes their manufacture unusually profitable. The company expect to utilize white fir for this product.

Grubbing hops has been the order of the day with the hop men. The roots this year are worth in the neighborhood of $20 per thousand, however there has been but little outside demand so far.

Mrs H E Garbe was removed to a hospital at Eugene Tuesday evening where she was taken for treatment for appendicitis. She had been sick with the flu, leaving her with stomach trouble, it developed into appendicitis. Doctors report that this result from the flu is much more frequent in the present spread of the flu than during last winter's epidemic of the flu.

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