

The Observer
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U. S. AID ASKED IN ADRIATIC QUESTION

Washington—The invitation of the British and French premiers to President Wilson to join them in a formal proposal to the Italian and Jugo-Slav governments to negotiate a new Adriatic settlement on the basis of the withdrawal of all previous agreements caused no surprise in official Washington.

It was pointed out, however, that while adhering to the agreement of December 5, the president in his last reply to the premiers had said that he "would, of course, make no objection to a settlement mutually agreeable to Italy and Jugo-Slavia, provided that such an agreement is not made at the expense of the nationals of a third power."

President Wilson has made it clear that he cannot accept the treaty of London as a basis for a settlement.

Under the premiers' proposal, however, no effort would be made to carry out the terms of this treaty until another attempt had been made by the United States, Great Britain and France to arrive at a settlement should the proposed negotiations between Italy and Jugo-Slavia come to naught.

The premiers express appreciation of and agreement with President Wilson's views with regard to the future of the Albanian people and say they are willing to urge upon the governments interested that they should bring their desires into line with the American viewpoint.

8000 OFFICERS CUT OUT

War Department Estimates Reduced By the House Committee.

Washington—Eight thousand fewer army officers than asked for by the war department are provided by the house army reorganization bill, formally presented by Chairman Kahn of

the military affairs committee. Reductions in the number of officers were made in every branch of service, but the sharpest cut was for the aviation service, which received only 1154 of the 4600 asked. In all, the department sought 26,179 officers and the house committee granted 17,820.

None of the various plans offered to the committee for reorganizing the army was adopted by the committee. Instead the committee report as submitted by Mr. Kahn, based on the national defense act of 1916, was used as the working basis, the new law being a revision of the old one.

Forbid Liquor Search Without Warrant
Chicago—Major A. V. Dalrymple, commander of the expedition against the "Michigan rum rebellion," returned to Chicago with his crusaders to be met with positive federal orders forbidding liquor searches or arrests without proper warrants.

STRANGE LAD



The Doctor—You say your little boy has an abnormal appetite. In what way is it manifested?
The Mother—He's lost all desire for things that make him sick.

Pearl Fishing.

If pearls should ever become really common, nobody would exchange street car fare for them. Hence it is not a strange fact that a big pearl-fishing enterprise might be able to get more for 10,000 pearls than it could for 100,000 of exactly the same kind. Though a pearl necklace may be dissolved in vinegar, alcohol does not affect it. Unlike the diamond and many other precious gems, the pearl is not brittle and is not easily broken or chipped. One might hurt a pearl against a hard pavement without much danger of damage, except the possible scratching of its smooth, lustrous surface.

RAILROADS GIVEN BACK TO OWNERS

Private Operation of Roads Will Be Largely Under New Conditions.

Washington—America's rail transportation systems, operated as one great public utility since December 28, 1917, were divided among their 230 respective corporate owners when the government released control at midnight, March 1.

Director-General Hines, as the agent of the president, handed over the properties and equipment, valued at approximately \$20,000,000,000, to their old directors, free except for the jurisdiction retained by the government in the new railroad reorganization bill.

The roads go back to private control under largely new conditions. The railroad bill, signed by the president, gives the system certain new privileges, but as an offset, it enlarges the interstate commerce commission, both in power and personnel. The corporations no longer are masters completely of their bond issues, nor are they allowed to stand solidly against labor, for labor's demands, if not met by arbitration and negotiations between the parties concerned, go to a high court provided in the bill and on which sit, in addition to labor and railroad representatives, public representatives as well.

As for finances, Mr. Hines has asserted that the corporations would have had difficulty obtaining the necessary credit had the government not extended its care to them during the war. This difficulty has been swept away to some extent, for the roads can obtain loans from the government in these days of strained credit, it was explained.

The interstate commerce commission is also bound by law to consider the roads' final status in ratemaking so the properties may always stand on a solid basis.

QUITE THE CONTRARY.

Young Dentist—Yes, I suppose those teeth could be improved some. They're the first set I ever made. But then they won't look so bad if you don't smile much.
Victim—Smile! What d'ye think I've got to smile about? It's the guys that look at me that'll do the grinning.



WHALE BLAMED FOR DISEASE

Malady That Attacks the Lungs Is Thus Diagnosed by Prominent Danish Scientist.

The echinococcus disease (caused by a small tapeworm in the liver or lungs), which first made its appearance in Holland, is believed by Dr. Van Deinsse to be due originally to whales. The Medical Record quotes from a Dutch scientific paper some of the facts upon which Van Deinsse bases this theory.

"It is said that this affection is endemic in Iceland and that it eventually reached Friesland from that locality. Not only Friesland was attacked in the eighteenth century, but many other seaports along the North sea and English channel. The connecting link appeared to be the whale fisheries, originally a Basque industry, with headquarters at Bordeaux. In the seventeenth century the channel ports engaged in the whale-catching industry, Friesland, possibly infected from Iceland, also engaged in whaling, appeared to be a distributing point of the infection.

"Not only whales, but also seals and other Arctic fauna, were perhaps infected with echinococcus disease, which was conveyed directly to mankind when in starving seasons they ate this flesh and to dogs and cats in the same manner, the animals then serving as hosts for the parasite along with mankind. In time this maritime industry went out of use. Recollections of old whalers, however, testify to the custom of 'sinking' dogs along on whale ships, so that dogs could become infected aboard ship and menace the home dwellers."

MISSILES
The Salesperson—Wooden shoes, number 12, with iron heel plates? Yes, we have them. Here you are. Going to a masquerade?
The Customer—No, I'm going to the wedding of the man that stole my best girl and chuck these at the happy bridegroom.

Elaboration of Visiting Card.

French ladies began to embellish their visiting cards with drawings, often, in the spirit of the day, in the form of hearts or Cupids. And then with Louis XV, that adroit patron of the arts, came the craze for fine engravings, and the ladies of the court soon adopted them for their cards to depict scenes on their estates, or that were of some particular interest to them. And under the engravings came the autographed signature! After France, personal cards were adopted in England and all other European countries, varying in detail according to the inclinations of the particular time and place.

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 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 powder, 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 has not been taken into gross income. The loss of a building or of machinery through such causes as 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 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 100F 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.

Disease Microbes.
Microbes of disease are long lived, when kept in suitable environment. Dr. J. Danysz reports that a strain of paratyphoid bacilli kept in broth and sealed ampoules were alive and virulent after 12 years. When these bacilli were transferred to a new test tube every 34 hours they were still virulent after five years. At the beginning they produced nine generations in 24 hours; after a year they were producing nine generations in 12 hours. Thus, at the end of five years, Doctor Danysz had 25,000 generations of paratyphoid germs.

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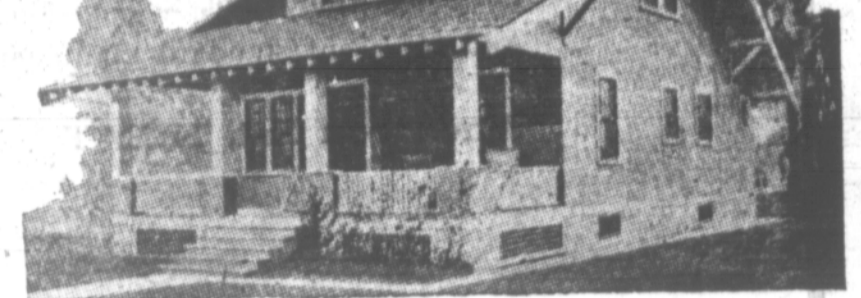
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A "WANT" ad in THE MORO OBSERVER will reach more people in Shermar County than by any other medium available.



They couldn't be built now for twice \$71,000

When the talk turns from politics to railroads, and the traveler with the corksire air breaks in with, "There's an awful lot of 'water' in the railroads," here are some hard-pan facts to give him:

American railroads have cost \$80,900 a mile—roadbed, structures, stations, yards, terminals, freight and passenger trains—everything from the great city terminals to the last spike.

A good concrete-and-asphalt highway costs \$36,000 a mile—just a bare road, not counting the cost of culverts, bridges, etc.

Our railroads couldn't be duplicated today for \$150,000 a mile.

They are capitalized for only \$71,000 a mile—much less than their actual value. Seventy-one thousand dollars today will buy one locomotive.

English railways are capitalized at \$274,000 a mile; the French at \$55,000; German \$132,000; even in Canada (still in pioneer development) they are capitalized at \$67,000 a mile. The average for all foreign countries is \$100,000.

Low capitalization and high operating efficiency have enabled American Railroads to pay the highest wages while charging the lowest rates.

This advertisement is published by the Association of Railway Executives

Those desiring information concerning the railroad situation may obtain literature by writing to The Association of Railway Executives, 61 Broadway, New York

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A perfect tire is simply a matter of knowledge and standards and skill. No secrets nor patents prevent making an ideal tire.

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