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HOOD RIVER, OREGON

FINS, FURS AND FEATHERS

E. R. Pooley, president of the Hood River Gun Club, is in the wilds of Georgia, winning fame as a bear hunter this winter. Mr. Pooley's letters to his old friend, R. W. Kelly, causes one to think of the profound sentiments of the late "Mistah" Ber Williams, pronounced in his deep bass voice: "Out upon the mountain tops, far from the eyes of cops." Mr. Pooley, however, says he is unable to approach the record of the "King of the Okefenokee." He sent along the following clipping about that hunter of noted prowess:

seen in Georgia in many years was killed in the Altamaha river swamp by Perry Barber, accompanied by Robert Folks, of Waycross. The brain measured six feet from the heel to the tip of his nose and is said to have weighed 500 pounds. The sport, however, was in its golden age many years ago, when there were thousands of bears in the swamp. Obadiah Barber frequently related accounts of his adventures with bears that furnished as thrilling reading, matter as ever appeared in print, according to experienced sportsmen here. Barber sometimes exhibited to his friends the paws of monster black bears as trophies of his prowess. How on one occasion he is said to have killed a large black bear with a light-wood knot, and, as the bear advanced toward the wiregrass section. It was late in the day when the king of the Okefenokee wandered into the swamp without his trusty rifle. Coming down from a cypress tree, he saw a huge bear which apparently was about to attack him. Certain that brain intended to fight, Barber secured a substantial light-wood knot, and, as the bear advanced to grapple with him, struck the animal a blow on the head which stretched it lifeless. In discussing the incident, the prince of bear hunters stated that although he rather enjoyed the encounter, he preferred his gun as a rule when fighting bears. At another time, a 300 pound bear

charged Barber when he was without a rifle. The man had his clothing torn but escaped without injury. He later killed the bear with a rifle. Barber weighed 250 pounds, was six feet three inches in height, and his muscle stood out like bands of steel, so that his contests with bears were not at all together as unequal terms. Back in the old days of Georgia politics, Barber ran for representative of Ware county as an independent candidate. When defeated, he took up the trail that leads to the black bear's retreat and never again followed the trail that sometimes leads to public office. One of the disconcerting things that modern science has been doing lately is to whack a lot of traditions and academic controversies clear into limbo. Such is the case with that historic discussion: "Which is the mother of the chick, the hen that lays the egg or the mother that sits on it?" Correct answer is, "Neither one."

Little Mrs. Kilowatt now claims the honors and title therefor. The modern electric incubator has scrambled things so that the chick itself doesn't know whether it is a-fowl or walt. Electricity has recently become very popular in the poultry industry. Incubator installations have been done at companies serving chicken ranches vary in size from 500-egg capacity to 500,000 total capacity. There is in operation in the middle west a hatchery of 1,000,000 egg capacity. The cost of brooding chicks electrically varies from \$1.00 to \$1.50 per 100 chicks. This cost is based on eight weeks in the brooder. It has been demonstrated that the steady adjustable heat provided by electricity is superior to any other form of heating.

George Tonkin, federal game warden for the district of southern Idaho and eastern Oregon, with headquarters at Baker, spent one day last week in The Dalles together with C. W. Loughery, of the state game enforcement department, conferring over illegal storage of game in that city. In this connection they visited meat markets and all cold storage plants. "The federal law," said Mr. Tonkin, "provides that all game obtained by hunters shall be consumed within 10 days after the season closes or be confiscated by representatives of the federal government. This ruling applies to migratory birds protected by the migratory bird treaty act. It does not apply to up-land birds or deer protected by the state game laws. The state game laws, however, do also protect the migratory birds. Metal game tags provided by the state, while furnishing protection on up-land birds and deer kept in cold storage, avail nothing in keeping of migratory birds after the time limit provided by the migratory bird treaty act. "East of the mountains, in District No. 2, this time expires January 10. The game season closed December 31. West of the mountains the season does not close until January 15, and the time, therefore, does not expire until January 25." Mr. Tonkin and Mr. Loughery, while in The Dalles, visited W. O. Hadley, game warden for that district.

The Klickitat county game commission has adopted a resolution whereby the season on game has been shortened within the boundaries of Klickitat county, and that part lying west of the Big Klickitat river, the season to be opened April 15, 1924, and closed December 1, 1924, and east of the Big Klickitat river the season will be opened April 1, 1924, and closed December 1, 1924. During one calendar month no person shall, during the season above established, catch, take, kill or have in his possession more than 30 game fish, or 15 pounds in one day; 25 pounds in one week; nor take them in any other manner than by angling for them with hook and line held in the hand or attached to a rod so held. The Klickitat county game commission has power to close, open or shorten seasons on game birds, fur bearing animals or game fish, and also to fix the bag limits. Belonging in the protection, propagation and preservation of game fish within Klickitat county, the commission has made the changes before mentioned. Geo. M. Barker, deputy sheriff, at Goldendale; is chairman of the county commission; with D. H. Sorter, of White Salmon, and J. F. Coleman, of Bickleton, as members.

Game census figures prepared by forest rangers in Oregon and Washington have just been compiled by the Portland office of the forest service. The figures relate only to the 27 million acres of national forest lands within these two states. Forest officers call special attention to the fact that these game figures are necessarily rough estimates but being made by the forest rangers, the men on the ground, approach perhaps nearer the point of accuracy than any other figures available. The forest service has always been greatly interested in game and game conservation. From the character of the national forests, being the higher, rougher and heavily timbered portions of these two states, it is but natural that the national forest areas should be the favorite haunts for wild life. All field officers of the forest service are deputy game wardens of the state and thus actively cooperate in the conservation of the game and wild life as well as in the enforcement of the hunting and fishing laws of the states. Those laws applying within the national forests exactly as they do on outside lands. According to the rangers' estimates there are over 20,000 deer in the 14 national forests of Oregon, divided as follows: 35,000 black-tailed, 18,000 mule deer, and 75 white-tailed. There are estimated to be 3,000 elk, 50 mountain sheep and 20 antelope. Some of the estimates for fur bearing animals on national forests are as follows: 6,000 badger, 8,000 beaver, 3,500 foxes, 11,000 mink, 1,000 muskrats, 6,500 muskrat, 400 otter and 800 lynx. Under predatory animals the rangers' figures show that there are 8,000 black or brown bear, 25,000 coyotes, 13,000 bobcats and 150 wolves within the national forests. Forest rangers' estimates for the eight national forests of Washington give over 25,000 deer, these being 17,000 black-tailed, 7,000 mule deer, and 800 white-tailed. There are estimated to be 8,000 elk, 3,000 mountain goats and 25 mountain sheep. Numbers of fur-bearing animals on the Washington national forests are estimated to be as follows: 7,000 beaver, 200 badger, 300 foxes, 1,000 lynx, 5,000 mink, 9,000 muskrat, 800 marten and 200 otter. Forest estimates for predatory ani-

mals within federal forest lands give 7,000 black or brown bear, 10 grizzlies, 9,000 coyotes, 4,000 bobcats and 90 wolves. A summary of game and fish licenses issued in this county the past year shows the total revenue from this activity to have reached \$3,885.75, according to County Clerk Shoemaker. The bulk of the licenses were sold to the E. A. Franz Co. The licenses were segregated as follows: Hunters, 232, \$990; county hunting, 30, \$45.50; non-resident hunting, 1, \$10; anglers, 636, \$1,908; county anglers, 58, \$87; non-resident anglers, 9, \$27; combination, 161, \$905; certificates of lost licenses, 17, \$4.25.

Income Tax Information All federal officers and employees, whether elected or appointed, are required to pay a federal income tax on their salaries. However, salaries paid officers and employees of the state or any political subdivision thereof, such as a city, town, county, or school district, are exempt from taxation under the federal income tax law. In making out his federal income tax return, the farmer is required to report as gross income all receipts derived from the sale or exchange of farm products, including crops and livestock, whether produced on the farm or purchased and resold. Where farm produce is exchanged for groceries, merchandise, or other articles, the fair market value of the articles received must be reported as income. A farmer who rents his farm on the crop-share basis must report such income for the year in which the crops are sold. Profits derived from the sale or rental of farm lands must be reported. Every person whose gross income for 1923 was \$5,000 or over must file a federal income tax return, regardless of the amount of the net income. If a husband and wife living together have an aggregate gross income of \$5,000 or more, separate returns or a joint return may be filed. In computing his federal income tax, the farmer may deduct all amounts paid in producing, harvesting, and marketing of crops, including labor, cost of seed and fertilizer used, cost of minor repairs to farm buildings (other than the dwelling), cost of repairs to fences and machinery and the cost of small tools used up in the course of the year, such as pitchforks, hand rakes, hoes, axes, etc. All the ordinary and necessary expenses paid or incurred in carrying on any trade, business, profession, or vocation are allowable deductions in preparing federal income tax returns, according to Clyde G. Huntley, collector of internal revenue. Typical expenses of a mercantile establishment are amounts paid for advertising, hire of clerks, and other employees, rent, light, heat and water, telephone, insurance, delivery expenses, the cost of operating delivery wagons and motor trucks, and incidental repairs to such vehicles, but not the original cost of such vehicles. The expenses of a manufacturing business include labor, raw materials, supplies, repairs, light and heat, power, selling cost, administration and similar charges. To compute the amount of depreciation which may be claimed in making out federal income tax returns, reports Clyde G. Huntley, the taxpayer should determine the probable life of the property, then divide by the number of years it will be usable in the

business in which employed. The result thus obtained will represent the amount which may be claimed as a deduction. For example, a frame building, the probable life of which is 25 years, cost \$5,000. Divide \$5,000 by 25 and claim \$200 each year as a deduction. While each taxpayer may determine the probable lifetime of his property without regard to the following figures, it has been estimated that the average usable lifetime of a frame building is 25 years; a brick building 50; to 100 years. The estimated life of ordinary machinery, that of automobiles used for business or farm purposes and farm tractors, four to five years. The federal income tax law allows the following exemptions: Single person, or married person not living with husband or wife, \$2,500; head of a family, or married person living with husband or wife, \$2,500, unless the net income is in excess of \$5,000; for each dependent under the age of 18, or incapable of self-support, \$400. Head of a family under the law is defined as "a person who supports in one household one or more relatives by blood, marriage, or adoption." Every married person, living with husband or wife, in order to claim the exemption of \$2,500 and \$400 for each dependent minor allowed in the federal income tax law, must make a return although his actual net income for 1923 may have been only \$2,000. These returns must be filed not later than March 15, or the delinquent taxpayer will be liable to heavy penalties provided in the law for failure to do so. Mark this date on your calendar—March 15. It is the last day for filing federal income tax returns.

WOMEN'S CLUB NEWS Richard W. Montague, Portland attorney, will deliver an address to the members of the local chapter of the American University Women's Association Saturday, February 9, on "The World Court." The club is planning to present a number of prominent speakers during the remainder of the winter and early spring. The meeting was originally planned for February 2.

The playlet "A Woman's Woman For A' That," directed by Mrs. Eunice Woodard for the entertainment of the Business Women's Club January 17, will again be presented, by request, to feature the program Friday, February 1, for the Rebekah lodge, which is entertaining the Past Grand Club, of The Dalles.

Sacred Concert at Ashbury Sunday night, February 3, at the Ashbury Methodist church, the following concert will be rendered by the choir under the direction of Mrs. A. W. Beckley. Anthem, "The Lord is Exalted."—John E. West, choir. Solo, "Abide With Me," Mark Moe. Trio, "Angels' Serenade."—Bragg, Mesdames Alexander, Hollingworth and Beckley. Solo, "Just For Today"—Wyatt, Mrs. Frank Gilbert. Male Quartet, "Oh Lord Most Holy"—Franz Abt, Messrs. Wilson, Spaulding, Beckley and Bennett. Solo, "Jesus, Merciful and Mild"—Stults, Mrs. F. L. French. Anthem, "The Lord is my Shepherd"—Smart, choir.

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