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TANK-TYPE TRACTOR

20 Horse-power at the pulley—12 at the drawbar

Compact—just what the average rancher wants. But under its small hood is a powerful, well-behaved motor. Simple in design, few parts—the power reaches the drawbar with least possible loss. The Cletrac drags a surprisingly big load—at the correct speed. Cletrac costs little for upkeep. Cheap to operate. It does all your work—any time—any weather.

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AT THE ARMORY,
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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 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), expense 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.

President Wilson is not alarmed by any prospect of injury to the constitution due to his own usurpation of legislative power and his attempt to transfer the sovereignty of the United States to an international government, but he views with alarm that trespass upon the constitution involved in his secretary of state calling a meeting of the cabinet.

Vice President Marshall said the other day that the Vice President was nothing, and the next day somebody started a vice presidential boom for J. Ham Lewis.

Vice President Marshall says he would rather follow a principle than

HOW SPAIN'S OLIVE OIL IS PRODUCED AND PLACED ON THE MARKET.

In Spain there are 8,851,288 acres planted with olive trees. Of their products about 97 per cent is for oil. The yield of olive oil varies widely from year to year; in 1911 it was 421,782 metric tons; in 1912 only 63,001 tons; in 1917, 427,830 tons; in 1918, 255,202 tons. In odd years the yield is normally greater than in even years.

Though there are oil mills, the greater part of the oil is pressed by the producers. After pressing, the pulp, called orujo, is sold to the sulphur-oil factories, the product of which is used in making soap. The residue is a brown, flaky charcoal-like substance used as fuel. This generates high heat.

The quality of oil depends upon the acid content. Oil with less than half of one per cent of acid brings the highest price, but anything up to three per cent is considered edible.

It is contrary to law to mix olive oil with any other oil in Spain, but, of course, this does not prevent its adulteration in other countries. In the first five months of 1919 edible olive oil to the value of \$3,153,214 was exported to the United States from Malaga.

Why Varnish Tree is Dreaded.

Varnish is produced in China from a tree commonly spoken of as the varnish tree, but known botanically as *Rhus vernicifera*, which is found in abundance in the mountains of Hupeh, Kweichow and Szechwan.

The varnish is taken from the tree after it is about six inches in diameter by tapping at intervals of from five to seven years, until the tree is fifty or sixty years of age. A good-sized tree will yield from five to seven pounds of varnish.

The natural color of the crude varnish as applied is black. It is considered the most indestructible varnish known. One peculiarity is that it hardens only in a moist atmosphere.

In China it is erroneously known among the foreign communities as "Ningpo varnish," probably because it first came into contact with foreign trade here.

Many persons are poisoned when they come into even atmospheric contact with this varnish, which fact, unfortunately, reduces its trade possibilities enormously. As yet no method has been discovered whereby this poisonous quality can be counteracted, an exchange states.

Why "Walls Have Ears."

"Walls have ears," the cautious say. This expression originated with a courtier of the days when Marie Medici sat upon the throne of France. The queen was a suspicious woman, and the troublous times in which she lived probably made her more apprehensive than she otherwise would have been. Her fear of the plots and plotters led to installation in the Louvre of a system somewhat like our modern dictagraph. This consisted of numerous tubes running from one room to another, which were called "auriculars." These were supplemented by hollow passageways in which the queen or her agents might listen to a conversation beyond the walls. A writer of her time records that a follower of the court to whom he was talking one day in the Louvre suddenly halted and with finger to lips reminded him that "walls have ears."

How Screw Propeller Got Boom.

Those who still marvel at the screw propeller may like to be reminded that it is less than a century ago the first screw steamer crossed the Atlantic. This was Brunel's remarkable vessel, "Great Britain," an early experiment in iron shipbuilding. The screw was put in as an afterthought, the paddle engines having already been partly made when the great engineer decided to try his luck with the new propeller. After three crossings the Great Britain lay stranded off the Irish coast for eleven months, but her iron skin kept her intact until refloated. Thus was started the boom in iron and in propeller ships.—"Flaneur" in Indianapolis Star.

How Our Troops "Got Across."

During our 19 months of war more than 2,000,000 American soldiers were carried to France. Half a million of them went over in the first 13 months and a million and a half in the last six months. The highest troop-carrying records are those of July, 1918, when 300,000 soldiers were carried to Europe, and June, 1919, when 304,000 were brought home to America. Most of the troops who sailed for France left from New York. Half of them landed in England and the other half landed in France.

Why Nuts Are Valuable Food.

Nuts can and do take the place of meat in the diet with beneficial results, and they are bound to be in great demand at good prices in the future, says the American Forestry Magazine, which is campaigning for the planting of nut and fruit trees along the Roads of Remembrance being built in honor of war heroes.

How New York Protects Sheep.

New York expects its sheep herd to increase perceptibly under the operation of a new dog law drawn up to prevent the ravages of the canine.

plug hat. If he doesn't watch out the fellow who wears the plug hat will ask him to resign too.

ECONOMY CLEANERS

AND DYERS

2nd, Between 3rd and 4th.

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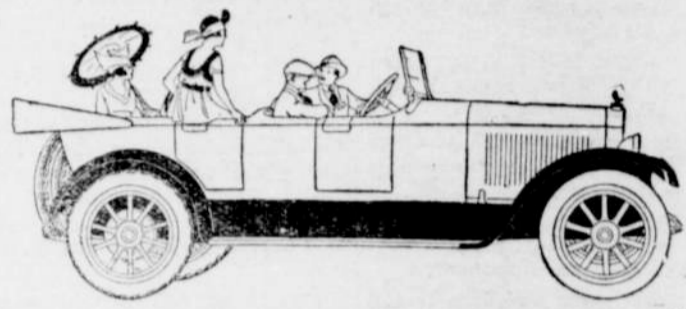
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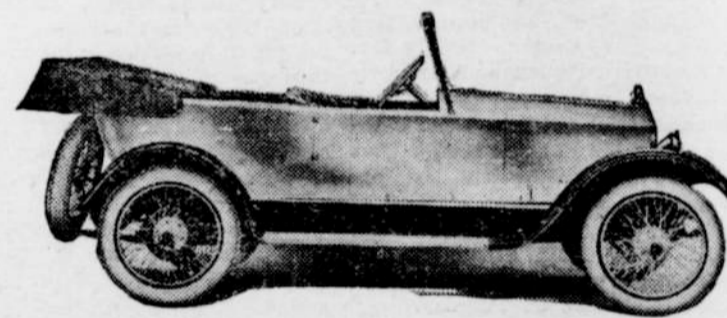
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