

Athletic Coach "Over There"



"Sparrow" Robinson, the well-known athletic coach, who has been preparing the boys over there for the various athletic contests that help those boys inactive in camps to bear the tedium of waiting for orders to sail for home.

INFLUENZA BAN WILL BE

(Continued from page one)

School Regulations.

This morning there was a conference between Superintendent Todd, Dr. Cashatt, the school physician; Miss Kopf, the school nurse, and Health Officer Pemberton, as the result of which the following regulations were drawn up governing the conduct of the schools:

- 1. No children are to be admitted to school from homes where quarantine cards are still up.
2. Children may be admitted from homes where other members of the family have had the disease, immediately on removal of the quarantine card.
3. Children who have had the disease will not be admitted until two weeks from the date when the 10-day quarantine limit expired, and then only on written permit from either Dr. Pemberton or Dr. Cashatt.
4. No children will be required to wear masks, but will be under the closest observation of the teacher, and any child showing least sign of illness will be isolated at once.
5. Each morning before entering up on studies there will be a thorough inspection of all children and teachers, and any cases of sickness reported and isolated until an opinion is obtained as to whether symptoms are serious.
6. Each morning there is to be a report handed in from each family as to condition, and also as to other families in vicinity. This report in turn is to be sent to the health office and any suspicious case investigated.
7. On the opening of schools Monday each child will be questioned as to whether they have had the influenza and whether the time limit of two weeks has expired.
8. All janitors are ordered to have their respective buildings thoroughly aired, dried and heated for the opening on Monday.

Dallas Boy Makes Good In Regular Army

(Capital Journal Special Service) Dallas, Or., Jan. 25.—Sergeant Joe Brown, son of Mr. and Mrs. J. A. Brown of this city, is in Dallas for a few days visiting friends and relatives. Joe is a quartermaster in the regular army and for the past three years has been stationed on the Mexican border. He was formerly an instructor of army cooks at a school at Columbus, New Mexico. He is one of the many Dallas boys who have made good in Uncle Sam's service.
Mr. and Mrs. E. G. Dykstra, of Umatilla, are in Dallas this week for a brief visit with relatives and friends. Mr. Dykstra, who was formerly a teacher in the schools of Polk county, is now superintendent of the city schools of Umatilla. He states that the schools of his city have been closed for the past two months on account of the Spanish influenza epidemic and that the school houses in the city have been converted into emergency hospitals to take care of the patients. Mr. Dykstra says that the epidemic has been extremely severe in his city and that it will be some weeks before school can be resumed.
Corporal Charles G. Davis, a Dallas boy who has been stationed at Fort Douglas, Utah, for the past several months, returned to his home here this week. Davis secured a release from service on account of having a large ranch to take care of in this county and also property interests of his mother-in-law in Lincoln county.
Dr. W. C. Schaefer, a prominent den-

THRIFTY BEN FRANKLIN EARNED PLACE ON W.S.S.

Made Bequest Of \$25,000 To Be Used By "Young Married Artificers."

Philadelphia, Jan. 24.—Residents of this city realize well why Ben Franklin's picture appears on the 1919 W. S. S.
One item of the versatile printer's thrift has given many Philadelphians ready money when it was badly needed, and now sets the city at large a handsome little building.

Franklin made a bequest of \$25,000 known as the "Dr. Franklin Fund for Loans to Young Married Artificers." The bequest was made in 1790, and in making it, Franklin looked 200 years ahead, estimating what the total would be in 1890 and 1990.

By his process of calculation, Franklin estimated the fund would be \$665,000 at the end of the first 100 years, but it fell far short of this figure reaching but \$29,883.95.
Several reasons are advanced for the failure of the fund to reach the amount Franklin has expected in 1890 but the principal one is that the "young married artificers" failed to borrow as often as he had expected, due probably to the restrictions. Later the restrictions were made less drastic in an effort to get the money out to borrowers, with the result that less attention was paid to character and responsibility and freest of living. The war, of course, has lost.

Terms Characteristic.

The terms laid down by Franklin were characteristic. They were dictated by sound business judgment. He decreed that the loans should not be more than 60 pounds sterling, nor less than 15 pounds. Borrowers were required to pay each year interest at 5 per cent together with 10 per cent of the principal until the loan was paid off. It was with the expectation that the entire fund would be kept busy that Franklin made his estimates of what the total would be in 100 years.

Franklin did not intend the entire fund to be continued for loans after 1890, but that in that year 100,000 pounds be turned over to the city of Philadelphia to "bring the waters of the Wissahickon creek to the city and for public improvements, such as aqueducts, fortifications, etc."

In 1907, the board of city trusts which was custodian of the money, about \$135,000 to the Franklin Institute, for use by the latter institution in its fund to erect a memorial building on the new Philadelphia Parkway in memory of Franklin.

CHURCHES.

First Methodist Episcopal. State and Church streets. Sunday morning at 11 o'clock we would urge every member to pray in their homes that God would smite the "flu" with death, in our homes, city, land, and world. We cannot open our church today but by next Sunday we hope to announce a full program. In the meantime there will be a meeting of the Sunday School board, Monday evening at 8 p. m., in the church parlor. Every officer should be present and every class should be represented. Thursday evening at 7:30 every well person is expected to be at the mid-week service to give thanks to God for their escape or recovery from the influenza. The best special music, a helpful message, and your presence, will make it a profitable evening. Richard N. Arvison, minister.

First Christian.

Leland W. Porter, pastor. Our congregation will not meet in the church tomorrow but let us join in home prayer at 11 o'clock, asking for an ending of this pestilence. Wednesday evening prayer services at 7:30 o'clock. Regular Sunday services, unless further prevented, Sunday, February 2.

ist of this city, will leave within the next few days for Chicago where he will enter a dental school for a post-graduate course in the latest methods of dentistry. He expects to be absent from his office in the Uglow building until about the 10th of March.
Mrs. D. A. MacKenzie is in Portland this week attending a meeting in the First Presbyterian church.
George Colman of Croswell, Michigan, is in the city a guest at the home of his sister, Mrs. Mary Cutler.
Mr. and Mrs. Frank Holman attended the funeral of Miss Lena Brown at Moonmouth, Tuesday.

INCOME TAX COLLECTOR

(Continued from page one)

that a million citizens and residents will make this year their first income tax returns.
"All signs indicate that the income tax this year will reach nearly every working man and woman, and nearly every merchant, shop keeper and farmer. Not all will have to pay the tax, but nearly all will be obliged to make a sworn statement of the year's income. I am therefore advising every unmarried person who earned \$1000 or over during the year 1918, and every married person, who together with wife or husband, earned \$2000, to sharpen his pencil and figure out how he stands. He must ascertain accurately his gross income from all sources. There's his salary or wages, including overtime pay and any bonus received as additional compensation. A married person having children under eighteen who are working, should include the earnings of such children.

"If he sold any property at a profit, the gain must be computed and included in gross income. If he rented any property to other persons, the total rents received in the year must be as-

Notes From The House Of Representatives

Representative Jones, of Newport is one of the spellbinders of the house, at times even quoting poetry. But like a league base ball pitcher, Mr. Jones has to wind up before getting into full delivery. He generally starts his orations pianissimo and closes with a fortissimo passage. Yesterday, in speaking on the question as to whether graduates of colleges should teach in graded schools, Mr. Jones opened up with the soft pedal. "Louder," yelled half a dozen members of the house. "Never mind, he'll get loud soon enough," remarked Speaker Jones.

Having experienced the high cost of living in the capital city, even with all the movies closed, it was whispered about yesterday that about all of the stenographers who draw more pay than the representatives themselves, were about broke. Two weeks in boarding houses and at lunch counters had about exhausted the ready supply of money. Hence yesterday when the bill came up appropriating \$25,000 for general expenses, and making an emergency, things began to look a little brighter around the house. And it has been cloudy every day the legislature has been in session excepting the first day, Jan. 13.

Legislators from the sunshiny country in the eastern part of the state now understand why natives of the Willamette valley are lovingly called "Westies." It has rained steadily on the lawmakers every day they have been here with the exception of Jan. 13. And it has not only rained, but the precipitation has been heavy with considerably more wind than the old timers approve. To be under about an one quarter inches of rainfall in two weeks, the eastern Oregon folks say is just a little too much.

The women of the state will get what is coming to them if they will just leave it to Mrs. Alexander Thompson of The Dalles. Yesterday she introduced a bill providing that in the employment of school teachers, directors shall not discriminate between male and female teachers in the way of compensation, providing of course their successful years of teaching are about equal. It was Mrs. Thompson's minority report that the house adopted yesterday that will prevent graduates of eastern or in fact any college from teaching in the graded schools, until at least they have had some normal training.

The state line board is in about the same fix that a business corporation would be with \$30,000 invested in a manufacturing plant and no money on hand for running expenses and then allowed to only sell for cash and then to people who are not accustomed to paying in advance for their goods. To help the board along, a bill was introduced in the house yesterday making it compulsory on county courts to carry in stock a supply of lime in 50 and 100 pound sacks, provided the court is petitioned by 50 owners of cultivated land. As the law now stands the state line board is allowed to sell only in car lots for cash in advance. If the present bill should become a law the farmer who wanted a small amount could buy of his county court at cost price.

MORE ROADS PROPOSED

Still another paved highway is proposed, to run from Mt. Angel through Woodburn and St. Paul to Newberg. The residents of the first three towns have presented the matter to the county court and the highway commissioner. According to county commissioner Hunt the county is inclined to look with favor upon the road if some means of procuring the money for it can be found. At present, however, he says, Marion county has its hands full financing its share of the Pacific highway.

SCARLET FEVER EPIDEMIC

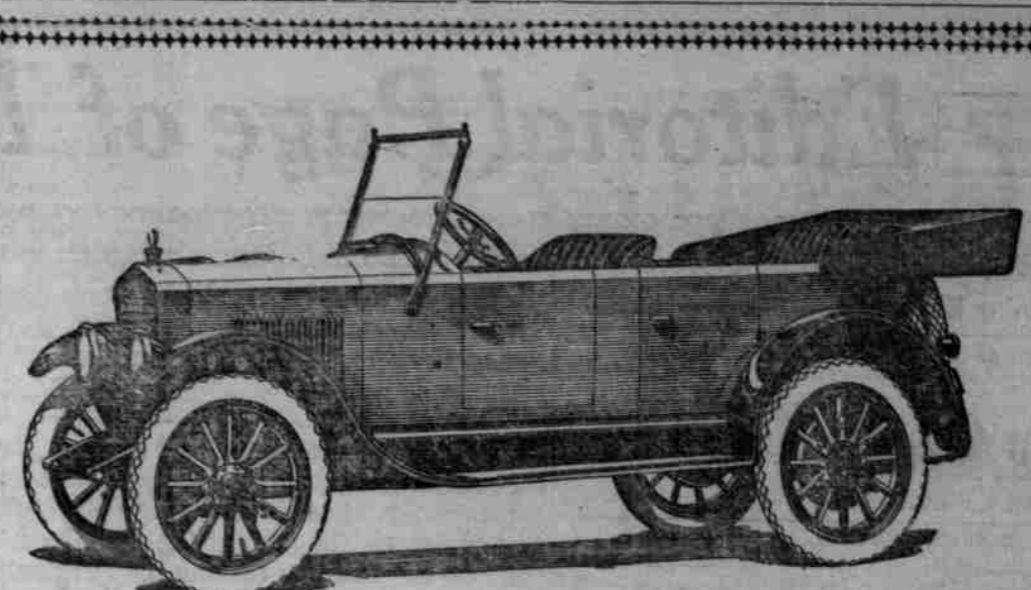
Scarlet fever is reported at the home of Sam Iungen north of town and at the Thurston home at the southern edge of the city. The places were promptly quarantined, but someone tore down the flag at Iungen's, where on the facts were reported to the county health officer and sheriff. Iungen was in Jefferson Monday after the quarantine was ordered. This is a most dangerous disease, particularly among the young, and no penalty is too severe for a person who willfully disseminates it.—Jefferson Review.

INCOME TAX COLLECTOR

(Continued from page one)

certained, and from that figure a deduction may be taken for taxes paid on rented property, the necessary minor repairs, fire insurance, any interest he may have paid on mortgage, and a reasonable allowance for annual wear and tear of the rented property. The balance is included in gross income for the year.
Interest on bank deposits, whether withdrawn or added to his bank balances, must be included in all calculations of income. Bond interest received during the year must also be included except interest on municipal, county or state bonds. Interest on United States bonds need not be included by the ordinary bond holder who purchased small amounts. Holders of large amounts of Liberty bonds, however, should ask their bankers to write to my office for the rule applying to tax on such interest.
Dividends on stock shares are income, and must be included in the gross figures, although the law does not include the normal tax on distributions made by domestic corporations.
A person buying and selling merchandise must find his profits for the year at the beginning of the year and the purchases for resale. From this latter sum subtract the inventory of goods on hand at the year's end, and the result is the cost of goods sold. This cost, plus necessary expenses incurred solely through conduct of the business, is to be deducted from the gross sales, and the result is the net earnings of the business.
A professional man arrives at his professional income by ascertaining the total of fees for services and deducting therefrom all expenses connected directly and solely with his practice.
A farmer must figure up all income derived from the sale or exchange of products during the year, whether such produce was raised on the farm or purchased and resold. He is allowed to deduct from this total his expenses of the year connected with the planting, cultivation, harvesting and marketing of the crop, or the care, feeding and marketing of livestock. He is not allowed to deduct the amount expended in 1918 in purchasing stock for resale, but when such stock is sold its cost is to be deducted from the sale price in ascertaining the gain to be included in this return of income. The cost price

\$1565 F. O. B. SALEM



The Essex Made Good Thousands Praise the New Car Won't You Ride In It?

This has been a notable week in automobile history. It marks the introduction of the new light weight, moderate priced, high quality car that has been expected for almost two years. The Essex made its first showing in hundreds of cities last Thursday. Thousands have been to see and ride in it. The great words you have heard spoken for the Essex are the voluntary expressions of its admirers. The Essex is being advertised by those thousands who now know its qualities. That is why we urge you to come and see and ride in the car that has made such favorable impression.

Praised Because It Is Light, Low Priced, Economical, Elegant and Enduring

People talk of its beauty and the elegance of its appointment. They compare these qualities with those of fine, large and costly cars. Its lightness and economy of operation are noted and are compared with similar advantages that are exclusive to light cheap cars.

The Essex was built to meet the demand for a car that would give comfortable and enduring service, that possessed the qualities that appeal to one's good taste, that would meet every performance requirement and still was neither large, high priced nor expensive to operate.

It is in the manner in which it fulfills all these demands that is exciting so much interest just now.

Not a word of praise has been put out by the manufacturer. All dealers were instructed to let the Essex speak for itself.

We wanted to begin advertising the Essex as soon as we had seen it. We knew it would be months before it would be ready for delivery, but we wanted everyone to know what kind of a car they might expect. But the Essex builders have been manufacturing fine cars for years. Their factory is one of the largest in the industry. They know that no words of praise can equal in their influence the impression that the car itself can make. So they said we should not advertise the Essex until there was an Essex for the people to see and ride in.

Now the People Are Advertising It

That is the only thing about the Essex we want to call your attention to in this newspaper. If you will come see the car and ride in it we know what you will do. You will join the thousands who are saying things in more convincing words than we can print. Your endorsement will go farther than anything we can say.

The appeal of the Essex is irresistible. Everyone admires it. It is making friends of all who stop to note its appearance or who will ride in it over the rough roads we pick out to reveal its comfort and sturdiness. We don't need to promise marvelous performance qualities. When you ride in the Essex you will know how it accelerates and pulls under load and how it glides over the roughest roads with a smoothness that you have thought possible only in much larger and costlier cars.

You will know how economical it is and can see the provisions that have been made to keep it free from rattles and squeaks. Aren't you interested in seeing them?



VALLEY MOTOR COMPANY

Distributors for Marion and Polk Counties

227 State Street

Elbert Thompson, Manager

Beecham's Pills

will rapidly improve your complexion by arousing the liver and putting stomach and blood in good order.

Largest Sale of Any Medicine in the World. Sold everywhere. In boxes, 10, 25c.

JOURNAL WANT ADS PAY

A RAW, SORE THROAT

Eases Quickly When You Apply a Little Musterole.

Musterole won't blister like the old-fashioned mustard plaster. Just spread it on with your fingers. It penetrates to the sore spot with a gentle tingle, loosens the congestion and draws out the soreness and pain.
Musterole is a clean, white ointment made with oil of mustard. It is fine for quick relief from sore throat, bronchitis, tonsillitis, croup, stiff neck, asthma, neuralgia, headache, congestion, pleurisy, rheumatism, lumbago, pains and aches of the back or joints, sprains, sore muscles, bruises, chilblains, frosted feet, colds on the chest (it often prevents pneumonia). Nothing like Musterole for croupy children. Keep it handy for instant use. 30c and 60c jars; hospital size \$2.50.



SHOE CONSERVATION

W. H. Kelley, a lumber salesman, of Omaha, found Neolin Soles so tough and durable that one pair of uppers served on a second pair of uppers after the first pair of uppers had worn out in ten months of hard walking.
And he says, "Those same soles will stand another ten months of constant daily wear."

This is unusual service even for Neolin Soles but Mr. Kelley's experience should indicate to you a method of cutting down those rising shoe bills you have to meet. Simply make sure the new shoes you buy are Neolin-soled and have worn shoes repaired with these soles which are scientifically made to be comfortable, waterproof and exceedingly long-wearing. They are made by The Goodyear Tire & Rubber Company, Akron, Ohio, who also make Wingfoot Heels, guaranteed to outwear any other heels.

