Farmers Urged to Keep Books To Simplify Assessors's Work

Now that the income tax collectors ment. For his having a wife puts him Now that the income tax collectors will have an interest in the welfare of a number of farmers and fruit and berry growers, it has been suggested by one who is familiar with preparing income statements, that the farmer and

work out and make money, this amount or fruit raising, would begin at one must be included in the income state and keep a regular set of books.

berry growers, it has been suggested by one who is familiar with preparing income statements, that the farmer and fruit grower would do well to keep a set of books showing receipts and expenditures for the year.

For the income tax collectors will be coming around shortly after January 1 and will be asking all sorts of questions as to the amounts received during the year 1919 and also a statement of amounts paid out that may be considered as expenses.

The married farmer has exempt an income from all sources of \$2000 a year with \$200 additional for each dependent child in the family under the age of 18 years. The unmarried man has only an income of \$1000 Gexempt and the \$1000 exemption applies to a man separated from his wife, or divorced, unless he is the head of a family.

There is no advantage in the farm.

Control of the come statement.

The farmer or fruit man or beerry grower may include in expenses, this income expert says what his hired help costs, what he paid for fertilizers, amount expended for spraying and amount paid for seed if he is obliged to buy. If he raises the seed, its value eannot be deducted as an expense in farming.

He also has the privilege, in figure in farming.

Go years, there may be deducted each year, there may be deducted at 20 years, there may be deducted each year 5 per cent of its cost. A more tractor is supposed to be good for five years and hence each year, there may be deducted 20 per cent of its value.

Control of the vision of the timed in on the income statement.

The farmer or fruit man or betry grower may include in expenses, this income expense of the parallel posts, what he paid for fertilizers, amount paid for seed if he is obliged to buy. If he raises the seed, its value eannot be deducted as an expense in farming.

He also has the privilege, in figure in farming.

Con grower may include in expenses, this income expense of the parallel help costs, what he p

There is no advantage in the farmer allowing himself a salary, for if he did, it would have to be regarded as income, and whether he allows himself a salary or not, the result is the same. If his wife or children under 18 years tax statements if everyone in farming

Squatter Shoots Three Fishermen In Quarrel Over Fishing Probelms

neaded in an open boat for Vancouver ment has made arrangements to trans.

Island, following the alleged murder of three fishermen, John Peterson, Haugen Oleson and Swigart Anderson.

The men who were killed, with two companions were loading fish from a

from a squabble over fishing rights in served in a similar manner, says the the vicinity of Pillar Point.

Trucks May Carry Mail In Valley In Case Of Strike

announcement of E. L. Campbell, post-Port Angeles, Wash., Sept. 2.—John announcement of E. L. Campbell, post-Smith, a squatter and crack shot, is master of Engene, the postoffice depart-headed in an open boat for Vansouver ment has made arrangements to trans-

companions were loading fish from a trap at Pillar Point, a few miles west of Port Angeles this morning when Smith appeared near the scene in a them in relays. One set of trucks wound them in relays. The squatter is alleged to have opened fire on the five fishermen at a distance of 600 feet, killing three. The bany to Eugene and so on down the

thers escaped.

The trouble, it is reported, resulted Smaller communities would also be



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Too Rich Or Too Lean. Which?

It's Generally The Former, But Sometimes The Latter In Weak Engines

ANY MOTORISTS do not keep in mind the fact that, with a car in perfect mechanical condition and its engine satisfactorily ignited, performance and economy depend mainly upon one factor—the character of the fuel mixture. A fraction of a turn on a etor adjustment is often capable of determining whether a car eat up" the hills or shall balk at the slightest grade and whether it shall be thrifty or spendthrift with fuel. The question "Is My Car-buretor Correctly Adjusted" is of paramount importance and one which every motorist should frequently ask of himself or others. If the answer is "Probably Not" it is then the problem to find out whether the fuel mixture furnished is too rich or too lean in gasoline and to correct the proportion of air and fuel. The following suggestions should enable one to decide whether the mixture is too rich or too lean. Among signs of over-richness are fouling of the insulation of some or all the spark-plugs with black, dry soot; the rapid carbonization of the engine; low fuel economy as compared with that of similar cars; irregular missing at times and explosions in the muffler; unusual heating of the radiator; slow acceleration and imbility to attain normal speed or pulling power; black smoke in the exhaust and a yellow or yellow-edged flame to the exhaust, when viewed as it leaves the muffler cut-out. It is only when the mixture is very greatly over-rich that many of these signs are apparent. Indeed an unnecessarily rich mixture may be used without causing sooted and short-circuited plugs, or diminution of power, and the most reliable sign of moderate over-richness is low gasoline economy and the ability of the engine to run powerfully before it is hot, even though the carburctor is not choked. A lean mixture is indicated by, hard starting unless fully choked; tiability to stall; slowness to get into full action after a cold start; explosions in the intake and carburetor; inferior acceleration and pulling power. with no great lack of speed on level roads; some tendency to overheat; a tendency to "labor," when heavily loaded at low speed; perfect freedom plugs from gasoline soot and a short greenish-blue exhaust flame from the cut-out. Even a moderate degree of under richness so reduces engine power as to make the use of a car so affected almost out of the question, which over-richness may be quite extreme without producing so promore common than under-richness and longer tolerated.

C. M. asks: Does it do any harm to make the engine hold back while the car is going down hills, instead of using the brakes?

Answer: No. It is considered the best practice. In coasting hills, the through should be closed as much as receiving the church tent engaged.

throttle should be closed as much as possible, the clutch kept engaged and the brakes applied only sufficiently to assist the braking effect of the engine and hold car speed to a safe value. This procedure greatly reduces the rate of wear of the brake linings. Some people also, cut off the spark and, with engines that tend to overheat, this assists the cooling process. On very steep down grades, some operators engage a lower gess, throttle the engine and switch off the spark. This gives the engine a powerful retarding effect that calls for very little help from the brakes.

BRAKING WITH THE ENGINE method of applying the current, which excites the field magnets. In which excites the field magnets. In the former, there is a clreuit the only purpose of which is field magnetization, which consists of rather fine wire, wound in many turns around the field magnets. This circuit commences at one brush and ends at the other main brush.—or at the "third hrush"—and carries a relatively small current but nearly the full voltage recorated. The latter type is nets carry not only the shunt



powerful retarding effect that calls for very little help from the brakes the load (hattery for instance) and ends at the other main brush. In a compound would senerator?

N. P. W. asks: What is the difference between a shunt wound and a compound would senerator? What is meant by a sorre winding?

Answer: The difference is in the

Questions of general interest to motorists will be answered in this column, space permitting. Address Albert L. Clough, care of this office.

CITY NEWS

COMING EVENTS

Sept. 15, Monday—Fall term Willamette university begins. Sept. 22-27 — Oregon state

Sept. 29, Monday-Opening of public schools of Salem. Oct. 26-Turn time back one

4 Piece orchestra and singer at Lake-

ton, for a consideration of \$12,920. The land was sold by J. A. Lincoln and wife to O. D. Miles and is described as the east half of the donation land claim of Miles Winchester in sections 13 and 18 of T. 8 S. R. 1 E. The sum of \$14,956,49 and 91.16 acres of land

Talmadge Prohestra pt Livesley ance Wed, night, 4 miles south. 9-3

arranged the store artistically. The rebe made. Customers of the store are having their attention called to the "Shocteria" department. It is here that shoes of all kinds, arranged for men, women and children, are placed on racks. On each pair is attached a tag on which there may be seen the size and price and the customer has the opportunity of buying at a special price. There is also a department especially arranged for children where the little ones are seated on a couch several feet from the floor. In addition to having the store beautifully arranged, for the reception this afternoon and evening, punch and refreshments will be served.

Washington, Sept. 2.—The World Warveterans today sent open letters to all members of congress urging that the Mondell bill providing land for soidiers

On Power Project Strike tion.

The men demand an eight hour day, fore the senate.

Strike leaders asserted that the en-ire force of 1500 men employed in the

aid, to have the trouble adjusted with-

Forget It"---Buy At Home

Wilson Accepts Invitation For September 13; Oregon To Be Stand.

skip Oregon at 4.p. m. Saturday, September 13.

Dance Livesiev station Wed. night plans for the review of the fleet oy the vised schedule of fees for attendance

Congressional Flashes

wherein Bent Tingelstad and wife sent to William Maurer and wife. This farm is described as part of the Samuel Cox donation land claim in section 33 town tain for the protection of sockeye salbord buyers as it will establish a precessip 6 south of range 1 west.

Washington, Sept. 2.—A treaty be an investigation of the project. This case is of interest both to promoters and donation land claim in section 33 town tain for the protection of sockeye salbord buyers as it will establish a precessip 6 south of range 1 west. Secretary Lansing signed for the United States and R. C. Lindsay, charge of there have been questions as to the "The Bootery" is today holding a the British embrasy and Chief Justice validity of the provision.

Tonave page 1

Washington, Sept. 2.- The house to rough after 6 o'clock, no sales will day by a strict party vote passed a made. Customers of the store are high protective tariff on pearl battons

Mondell bill providing land for soldiers be defeated. It was claimed that this 1500 Men Employed At Work represented the majority opinion of more than 2500 posts of the organiza-

Oraville, Cal., Sept. 2.—Men in the employ of Stone and Webster, who are erecting a power plant for the Great Western Power company between Caribon and Prattsville, went on strike to-Washington, Sept. 2,-The foreign re Hungarian treaty which is not yet be-

Washington, Sept. 2.—The peading all leasing hill has been drawn purely

e in a most striking contrasting sleeves.

lase and lavender one and the same and fray.

DYES IN PROFUSION

BY MARGARET ROHE

(Written for the United Press)

bhrase of Barnaby Rudge's raven, 'Nev colorings for these dyed face gowns.

above the ellow wer unes, as shades there our best.

2.75 percent sleeves, the grey dye shades there our best.

2.6 be not afraid to don a frayed to do be not afraid to don a frayed to be not afraid to don a frayed to be not afraid to do a frayed to be not afraid to be no

rue. A lovely orchid dye, makes old freek it is a sure winner in fashions af

"The mill of the gods" has once more esumed operations at the supreme from the vacations of four weeks. How ever there will be no issue of opinions this week. There was a conference of To Be Stand.

Seattle, Wash., Sept. 2.—President Wilson today accepted Seattle's invitation to review the Pacific fleet here from the decks of the historic battle-ship Oregon at 4.p. m. Saturday, Sept.

brook dance tonight. Grab the big grey bus, 8:30.

Drs. Cashatt, and Pember ton have moved their office to 508 Bank of Commerce bldg. Phone 895.

The Farmers and Merchants bank at Stayton has outgrown its present quarters and today F. A. Legg, architect, is in conference with the officers of the bank, assisting them in drawing plans for a new bank building.

The proposed program, including

tember 13.

Secretary of the Navy Daniels telegram from Chairman W. H. White the officers at telegram from Chairman W. H. White graphed to Mayor Fitzeerald today, say in charge of the welfare of returning saldiers in New York, stating that arrangements had been made for keeping open the Oregon headquarters until September 15, there being sufficient funds on hand for maintenance.

Members of the industrial action commission met with a group of medical representatives in Portland vesterday for a conference with regard to the re-

Parm property near Silverton and Mt. Angel has been anusually active the past few months. Today there was filed for record in the affice of the exception of the fact that no separative for record in the affice of the exception of the fact that no separative for record a deed conveying 160 acres a few miles northwest of Silverton, for a consideration of \$12,920. The land was sold by J. A. Lincoln and

A meeting of the Oregon securities commission is held today for the purpose of discussing the matter of giving the state's guarantee of interest on \$1,-500,000 in Bonds for the Warm Springs irrigation project. These bonds have been certified by the commission after an investigation of the project. This

TODAY'S BASEBALL SCORE National

rain.	* *
R. H. E.	*
St. Louis 2 7 1	*
Pittsburg 1 3 3	*
Goodwin and Cemons; Ponder and	
Schmidt.	* +
Cincinnati 4 9 2	Sections
Chiengo 3 7 0	When
Fisher and Wingo; Carter and Killi-	
fer,	Millin
	Hay.
American	Hay,
New York-Boston postponed, rain.	Mill 1
Washington 2 7 3	2000
Philadelphia 4 9 3	Butte
Erickson and Agnew; Kinney and	Crean
McAvoy.	Section 1
Chicago 3	Pork
Detroit3	Venl,
Kerr and Schalk; Ehmke and Ain-	Steers
smith. (Nine innings)	Cows
Cleveland 3	Spring
St. Louis 2	Ewes
Caldwell and O'Neill; Schocker and	Sheep
Serevoid, (Six innings)	B. HOLDER

President May Yet Review Pacific Fleet During Tour Brothers

Representatives of Stone and Webster asserted hat the trouble was not serious and that not all of the employes struck. They expected, they said to have the trouble adjusted with the serious and that not all of the employes struck. They expected, they are the trouble adjusted with the serious and the trouble was not serious and that not all of the employes struck. They expected, they are the trouble adjusted with the serious and the trouble adjusted with the serious and the trouble was not serious and that not all of the employers at the trouble was not serious and that not all of the employers at the trouble was not serious and that not all of the employers at the trouble was not serious and that not all of the employers at the trouble was not serious and that not all of the employers at the trouble was not serious and that not all of the employers at the trouble was not serious and that not all of the employers are the trouble was not serious and that not all of the employers at the trouble was not serious and that not all of the employers at the trouble was not serious and that not all of the employers at the trouble was not serious and that not all of the employers at the trouble was not serious and that not all of the employers are the trouble was not serious and that not all of the employers are the trouble was not serious and that not all of the employers are the trouble was not serious and that not all of the employers are the trouble was not serious and the trouble wa measure in the scente.

LaFollette said that congress has never considered a lensing bill worthy be reviewed by the nation's chief ex: Watermelons ecutive.

Tentative plans for the presidential Lemons, box eview of the Pacific fleet, plannea on Bananas the assumption that President Wilson Housy, extracted wishes to review the fleet, have been Canteloupes drawn up by the local committee in Bunch bects charge of arrangements for the prestdent's visit.

"Forget It" -- Buy At Home Eggs dozen BEST BUYS.

New York, Aug. 30.—That immortal is one of the most exquisitely lovely Salem; well and shack, cheap at \$5000, and a good income. 40 acres of best valley loam, er say die' would make little hit nown. Oyster white, cafe an lait, biscuit, buildings, dairy barn and silo; priced days in the fashionable world. This sea apricot, peach, citron and salmon are below the market. Look at this one; it son everyone's ravin' instead. "You all delientessen tints that appeal to must be sold.

son everyone's ravin' instead. "You all delientessen tints that appeal to simply must dye' at least when it is a question of lace.

Not only the lovely lace net and shadow lace gowns and frocks are popular in black but the all lace gown in pastel shades and even vivid tints are the last gasp of a dying season and a dyeing fashion.

Even the real laces of hand made its—

sall delientessen tints that appeal to associate appeal to a see hall dairy with income of \$1000 per acre. Will sell equipped with stock, cheap. 30 acres at Aumsville, all cleared, well fenced, new stock burn, \$2350. \$1000 cash. \$100 380 aere had dairy with income of

the mat gasp of a dying fashion.

Even the real laces of hand made lineage have not escaped the dyes dire pot and filet, clamy and torchon insets on freeks of linea, taffeta and crepe de chine are all dyed up to match exactly their accompanying material.

Ender die combining of linen lace of narrow ribe of narrow ribe of narrow ribe of such accounts of the combining of lines lace of narrow ribe of narrow ribe of such accounts o

with a silken fabric such as crope de slips have the ends held in leash only 5 acres, soid outleding, 5 minutes chine or taffeta is one of the latest at the neck line, belt and arm boles from street car at school, 75 walnut Paris fads and when the lace does not while the floating ends sway free and trees; \$3000. neres, half cleared, buildings, good soil, only 4 miles Salem, \$2250.

For example, a favorite combination of solor is a Nattier blue infects trimbut attributed in bands of heavy jouquil yellow large.

These fringed dresses formed a knot.

Fine 9 room modern house, basement farnace, garage, lot 100 feet by 250 feet, fruit and shade trees, everything in first class condition; cost \$7500 to build; owner must sharifee to get mone soon; \$4750. You can't dupli-They are sketchy to say the least and mone soon; \$4750. You can't daplicate this anywhere, 50 acres all cleared, best valley loam

An all grey taffeta with grey filet is an charming cloud effect that needs no silver lining but relies wholly on a flesh toned artin one instead.

In the all over lace and face and net frocks of fluffy three tiered ruffled skirts and flowing elbow sheeves or else above the cliew were mean sout of frozeks at triumping tout alike the above the cliew were mean sout of facelist facility to the cliew were mean sout of facelist facility three tiered ruffled shows a triumping tout that fen loss of grant for the cliew were mean sout of facelist facility three tiered ruffled shows the cliew were mean sout of facelist facility three tieres are sound for the cliew were mean sout of facelist facility three tieres and part of the cliew were mean sout of facelist facility three tieres are sound for the cliew of the cliew were mean southly facelist facility three cliews and the cliew of the

above the ellow wer ones, sort of favorite feather flu trimming that feather fluc city; \$14 000.

For best ones, SOCOLOFSKY

Journal Want Ads

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OPTOMETRISTS.

September 15, there being sufficient funds on hand for maintenance.

Members of the industrial nestiont commission met with a group of medical representatives in Portland yesterday for a conference with regard to the second of Phones, office 145; res. 1244.

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	Capital Journal Daily Market Report
	Daily Market Report

* * * * * *

Grain

soft white No. 1 cheat, new \$17 oats, new Butterfat. 63@ 64e

lambs Eggs, cash Hens, live Heavy Springs

> 1 3-4c \$5.75@6.50 \$7.50@8.50 Carrots .

Creamery butter Country butter .. Flour, hard wheat Portland Market Portland, Or., Sept. 2.-Butter, city reamery 61@62c Eggs selected local ex 55@57e Hens 25@28e

Broilers 25@26e Cheese, triplets 36@ 38e DATLY LIVE STOC KMARKET

Cattle Receipts 73 Tone of market lower Good to choice steers \$10(g)11 Pair to good ateers \$7.50@8.50 Common to fair steers \$7@7.50 Choice to good cows and heifers

Medium to good cows and heifers Canners \$3@5

Bulls \$6@7 Calves \$8#15 Hogs Receipts 69 Tone of market weak Prime mixed \$17@18 Medium mixed \$16(a)17 Rough heavies \$15@15.50 Pigs \$14@14.50 Bulk \$17@17.50

Receipts 8 Tone of market steady Prime lambs \$12.50@13.25
Fair to medium lambs \$11.50 \ 12.50
Yearlings \$7.50@9.50
Wethers \$7.50@8

Detroit. "Women have turnes to the bible for latest style blens," a local fashion shop speaker told her audience. 'Yes-from the last book-Kevelations," a halfwit remarked.

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LODGE DIRECTORY

KNIGHTS OF PYTHIAS MEET AT McCornack hall on every Tuesday at 8. Walter Lonon, C. C., P. J. Kuntz, K. R. & S.

70e

ROYAL Neighbors of America, Oregon Grape camp No. 1360 most every Thursday evening in McCorneck half Elevator service. Oracle, Mrs. Carrie E. Bunn, 648 Union St; recorder Mrs. Meliasa Persons, 1415 M., 4th St. Phone 1436M.

UNITED ARTISANS Capital Assem-bly No. 84 meets first Thursday of each month at 8 p. m. in Masonic Temple Glenn C. Niles, M. A.; C. A., Vibbert, secretary, 340 Owens street,

MODERN WOODMEN OF AMERICA

—Oregon Cedar Camp No. 5246,masts
every Thursday evening at 8 o'clock
in McCornack building Court and
Liberty streets. W. M. Persons, V.
C.; Frank A. Turner, clerk.

WATER COMPANY

SALEM WATER COMPANY-Office corner Commercial and Trade streets Bills payable monthly in advance. Phone 605.

Out of 60 students in the prairies, department of the University of Wasiington this year 30 .re momen.

To replace the old bailding recently, burned, the school district of Empire, in Coos county, has voted funds of

Flushing, L. I .- More than a thousand artenders answered an ad for one 2.75 dispense for a cafe. The ad turcea out to be a fake.

SSS-Keep Them Home-SSS