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HOW FARMERS SHOULD COMPUTE THEIR INCOMES

Income Under \$3,000 Not Affect- ed by Income Tax—Method of Computing Net Income Explained.

Washington, D. C., Feb. 28.— If a farmer is so fortunate as to have a net income of over \$3,000 a year in case he is a bachelor, or \$4,000 if married, he is subject to the income tax, and under the law each individual must make return to the internal revenue collector of his district on or before the first day of March, if he has a net income of \$3,000 or over (\$2,500 for the ten months of 1913.) While the interest of most farmers in this subject is purely academic, the department of agriculture has received inquiries indicating that some wish to know just what is required of them under the new law.

The income tax law of October 3, 1913, places a tax of 1 per cent upon all net incomes of over \$3,000, with an addition tax on incomes of \$20,000 or more. The first question arising in the minds of most people is what constitutes a net income. For a man receiving a regular salary, or a business man with a good system of bookkeeping, it is easy to determine whether or not his income is taxable. But for the farmer who receives no stated income, and who often fails to keep accurate account of receipts and expenditures, it is more difficult to calculate his net income.

In order that farmers may be posted on the income tax as it may concern them, the following information has been furnished by the internal revenue bureau of the treasury department:

In general, an income consists of amounts derived from salaries, wages or compensation for personal service, paid in any form; also from professions, business, sales or dealings in property, or from rents, interest on bonds or mortgages, dividends on stocks, or other income from investments. These items constitute gross income, from which there should be deducted the expenses of carrying on the business; interest paid on indebtedness; worthless debts charged off; losses by fire, storm or shipwreck, not covered by insurance; exhaustion, wear and tear of property, and any income upon which the income tax has already been deducted at the source, as, for instance, dividends on the stock of a corporation which has already paid the tax on its earnings.

The provisions regarding net income of \$3,000 apply only to unmarried persons, or to married persons not living with wife or husband. A husband and wife living together are entitled to an exemption of \$4,000 on their aggregate income. This means that in case the wife has a separate income, if this added to the husband's income amounts to \$4,000, the total is subject to the tax; or, if the wife has no separate income, the husband's income is taxable only in case it reaches \$4,000. But a return must be made if the aggregate income of both is \$2,500 for the year 1913. The joint exemption, however, would be \$3,333.33.

In arriving at his net income the farmer should start with his gross income. This would consist of any item of the kind above enumerated, and especially all receipts from the sale of products of every description from the farm. This would include all money received for produce and animals sold, and for the wool and hides of animals slaughtered, if the wool and hides are sold; but he may deduct from these items the amounts actually paid as purchase money for the animals sold or slaughtered during the year. When the animals raised by the owner are sold or

slaughtered, however, their value should not be deducted.

From the gross income there should be deducted amounts of money actually paid as expenses for operating the farm and producing the farm products, live stock, etc. This would include hired farm labor, farm supplies purchased that are necessary to carry on the business and not an investment that represents principle, etc. Expenses for repairs on farm property may be deducted, provided the amount deducted does not exceed the amount spent for such repairs during the year for which the return is made. The cost of replacing tools or machinery may also be deducted to the extent that the cost of the new articles does not exceed the value of the old. No deduction may be made for the cost of additional farm machinery, but credit may be allowed for the annual depreciation in the value of such machinery. For example, if a machine cost \$100 and is regarded as good for ten years of service, the annual depreciation would be 10 per cent, and a deduction of \$10 each year could be made on this account as part of the expense of operating the farm.

The expense of supporting the family, however, cannot be deducted from the gross income. Among items for which credit is

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GREAT GATHERING OF I.O.O.F. AT AVOCA LAST THURSDAY EVENING

From Saturday's Daily.

One of the most interesting and largely attended meetings of the Odd Fellows that has been held for some time occurred on Thursday at Avoca, when the regular district meeting was held, and that thriving little city was crowded with the members of this great fraternal society. The meeting in the afternoon was addressed by Grand Master Frank John, of Grand Island, head of the Nebraska lodge, as well as Rev. Elledge of Weeping Water, pastor of the Congregational church of that city, and both of these addresses were much enjoyed and filled with interest to the members of the order. Three candidates were also taken into the mysteries of the lodge, the work in the first degree being administered by the drill team of the Avoca lodge, while the final degree was conferred by the team from Nehawka lodge. After the close of the afternoon's session a splendid banquet was served from 6 to 8 o'clock, after which the ritual work and initiation was put on by the degree teams and this was followed by another big "feed" that marked the close of this most enjoyable meeting.

FRED EBINGER IS IMPROVING AT ST. JOSEPH'S HOSPITAL IN OMAHA

Yesterday at St. Joseph's hospital in Omaha Fred Ebinger was operated on for a trouble with which he has been afflicted for a number of years, and which of late has been giving him considerable trouble. The operation was quite successful and the patient was reported last evening as resting easily and it was thought that he would soon be able to be up and around. Mrs. Ebinger was with her husband at the time of the operation and came down last evening to stay over night at the home of her mother, Mrs. Emma Weidman.

After Your Produce.

The Lincoln Pure Butter Co. have established a station in Plattsmouth and are ready to pay the highest market price in cash for your produce, cream and butter. They are located on the corner of Sixth and Pearl Streets. The Lincoln Pure Butter Co., Cream and Produce Station, John Ingram, Manager.

THE FIDDLERS' CONTEST ANOTHER BIG SUCCESS

Parmele Theater Crowded With Well Pleased Audience to Listen to the Fiddlers.

From Saturday's Daily. The annual fiddlers' contest last evening at the Parmele theater was one of the most successful from every standpoint that has ever been held in the city and the audience that filled the theater to its capacity felt well repaid for their attendance in the splendid program given and the offerings of the contestants, both young and old. The stage was filled with the contestants, and all sorts of fiddles were brought by their owners upon which to give their favorite selections, and throughout the performance of the different parties the audience had great difficulty in keeping their feet still when the old-timers started the tunes that for years have been familiar to everyone and which are always enjoyed, and last evening there was plenty of opportunity to enjoy them to the utmost, as the old masters of the fiddle were right on the job. There were about twenty-six entered in the contest and all deserve a mention, as their work was exceptionally good and it seemed that they had all put forth their best efforts for this occasion, and the judges had great difficulty in determining the winners of the prizes, so well were the contestants divided on the playing.

This year the committee decided to divide the contestants into three classes, as the younger fiddlers, who are more up-to-date on their music, had a slight advantage on the older contestants, who play by ear only and who selected the older tunes for their offerings. In the class of 50 years of age and over A. J. Livengood of Pacific Junction, aged 53, was given the first prize, while Jesse McCarthy of Bellevue, aged 56, carried off the second honors, Cass county's favorite old-time fiddler, William Balfour, of Nehawka, aged 68, won the third prize by his clever playing.

In the second class of from 20 to 50 years of age, Ross Collins, aged 24, of this city, who has always been a big hit at the contests, was given first prize, while the second prize was given to S. L. Livengood of Pacific Junction, aged 43, and the third prize fell to the lot of William LaTue of Murray, who was there and over on the old-fashioned dance tunes.

The third class of youngsters, up to 20 years of age, was perhaps the most thoroughly enjoyed of any on the program, as the boys entered in this class were all experts and their selections were loudly applauded. Henry Whetstone of Bellevue, one of the best young violinists in that locality, carried off the first honors of the evening by his clever work, and the young man was well deserving of the prize. In the second prize the judges were compelled to ask Robert Rainey of this city and Walter Hampton of Auburn to play a third time in order to fully determine their choice, and the prize was finally given to Hampton, while Robert received the third prize.

The specialties furnished during the evening were a revelation to the audience, as it introduced to the public "Buster" Kiser, the 5-year-old son of Mr. and Mrs. Dan Kiser, of this city, and the little lad, with his accordion, made a big hit and was called back time and time again and played a new selection each time, displaying a knowledge of music and the handling of the accordion that is possessed by few of even riper years, and the little lad is deserving of all kinds of praise of the manner in which he played his selections, and doubtless

as he grows older will develop into a marvelous musician. The lad was the recipient of a neat sum of money which persons in the audience presented to him as an appreciation of his delightful numbers. John Hampton and son, Walter, of Auburn, also gave several very difficult selections with their fiddlers, the young man doing the fingering while the father played on the instrument, and then they each played on the fiddle held by the other, which is very difficult to do, and which they performed in a very pleasing manner.

The oldest fiddler present was Frank Kauble, who has saw 75 years roll by, and he received a prize for this fact, while Carl Rinker received the honors for the youngest fiddlers, being but 13 years of age.

In the buck and wing dancing John McDaniel and Charles Cline divided the honors of the evening, and in trick fiddling Walter Hampton carried off the prize for his clever work.

The contest throughout was conducted in a splendid manner and reflected great credit upon the committee for the way they handled the gathering, and will go a long way toward encouraging further entertainments of this kind. Judge A. J. Beeson officiated as master of ceremonies and introduced the different players in a very pleasing manner.

HOW TO START THE BASE BALL BOYS OUT THE COMING SEASON

The fans of the city are beginning to dope out the plans for the coming base ball season and to look forward to the summer's sport with great pleasure, and as it will not be very many weeks until the base ball teams the country over start in the preliminary work it is time that the team here began to get active and prepare for the season. In several of the smaller cities of the country base ball fairs are being gotten under way for the purpose of raising funds to assist the teams in getting started, and such an idea here would not be a bad one, as the liberal people of the city are always ready to assist in every way possible a good cause and there would be no trouble whatever in getting them to patronize a fair or entertainment gotten up to help the team get started right on the 1914 season. There is plenty of material here for a good live team and with the handsome little park east of the Burlington station there is no reason in the world why Plattsmouth should not be on the base ball map in large red letters. The base ball team should get busy at once and begin the campaign to give this city a winning team in the coming season.

CELEBRATES THE 44TH ANNIVERSARY IN BUSINESS IN PLATTSMOUTH

From Friday's Daily.

February, 1914, marks the 44th anniversary for Mrs. A. H. Kneel as manufacturer of Human Hair Goods. It was in February, 1870, that she made the first hair switch, after having learned the trade from Grandma Dovey, and has had her headquarters for orders at the E. G. Dovey & Son store for nearly forty years. She has been knee-deep in the work all of these 44 years. Customers who have removed from this city have sent their work back to her and said that they know how they will get their own hair back. Mrs. Kneel wishes to thank all her patrons for their liberal patronage, and on account of age and failing health cannot expect to serve them much longer, which will be a source of much regret, both to her customers and herself.

Get your harness oiled for \$1 at John Gorder's.

ROYAL NEIGHBORS HAVE A SCHOOL OF INSTRUCTION

Large Attendance, Including Visiting Delegations From the Towns in Cass and Sarpy Counties.

From Friday's Daily.

The Royal Neighbors of America yesterday afternoon and last evening held a very largely attended school of instruction in the work of the order at their lodge rooms, at which were present many visiting delegates from the towns of this county and Sarpy county, and several were present from Omaha and Lincoln to give the instructions in the lodge work.

In the afternoon the meeting was open to the public and there was a very large attendance to take part in the pleasures of the occasion and to enjoy the delightful program furnished by the different members. Mesdames Eugene Setz and Frank Sivey gave several very fine vocal numbers, both as solos and duets, that greatly pleased all who were present, and the fine voices of the singers in their selections attested the wonderful power of these two talented ladies, and their offerings were encored repeatedly. Mrs. I. N. Cummings favored the audience with a very pleasing reading, as did also Mrs. Jennie Tulene and Miss Hazel Colver, and their numbers proved very pleasing features of the program and were thoroughly appreciated by the ladies and their friends. Several instrumental numbers were given by Miss Myra Stenner, Miss Sophia Bild and Mrs. Setz, and these talented musicians gave a very fine rendition of their selections that demonstrated their skill and ability in the playing of the piano. Following the program the company were treated to a very delicious luncheon, that proved a very pleasing feature of the afternoon, and the members of the Royal Neighbors' camp of this city were voted as most delightful entertainers.

In the evening the ritual work of the lodge was put on by the drill team from Springfield, Nebraska, who carried out the work of the order in a splendid manner that greatly impressed the members by its beauty and solemnity and the candidates initiated will long remember the occasion of their joining with this splendid order. At the close of the meeting a most enjoyable oyster supper was served to the company and a social time enjoyed among the different visitors from the various camps and the members of the lodge here, and the result of the meeting will be far-reaching in the betterment of the fraternal feeling between the different members. The camp here is to be congratulated on the able manner in which the meeting was conducted and all who were in attendance felt greatly the delightful hospitality of the ladies.

The officers and delegates taking part in the initiation and meeting were: Mrs. Smith, Springfield, orator; Mrs. Allen, Nehawka, vice orator; Mrs. Campbell, South Bend, chancellor; Mrs. Minturn, Springfield, recorder; Miss O'Brien, Manley, marshal; Mrs. Johnson, Louisville, sentinel. The delegates from the different camps were: Mrs. Cora Campbell, Oak Leaf camp No. 6460, South Bend; Cora Allen, Nehawka camp No. 1896, Nehawka; Ada Cox, Frances Willard camp No. 562, Louisville; Elvira Baker, Rock View camp No. 4189, Weeping Water; Anna Rauth, Oak camp No. 6266, Manley; Jennie Cragle, Union camp No. 2264, Springfield.

Clover Seed for Sale.

Extra good Red Clover Seed at \$10.50 per bushel. Robert Wohl-farth. Inquire at Gorder's store.

Man Gets Badly Scratched Up.

From Saturday's Daily.

This afternoon about 4 o'clock as No. 73, the fast freight, was passing through the city, and when a short distance above the depot, a man who was beating his way by riding on the train, attempted to get off the train, which was running at quite a good rate of speed, and he got off all right, but with great damage to himself. His face on the left side was badly torn and scratched and some wounds were quite deep, while his clothes were torn in several places where he had struck the cinders in his fall. He was knocked unconscious and it was several minutes before he came to, after which he was taken to the office of Dr. Martin to be patched up, but was still in a dazed condition and unable to give a lucid account of himself. It is thought that outside of the wounds on his face he will be all right.

Moves Back to Plattsmouth.

Percy Fields, who, with his family, have been making their home at O'Neil, Neb., have concluded that Plattsmouth is a pretty good place to stay and accordingly moved back here to the old home, arriving on Thursday evening. The fact that the Fields' family have decided to make their future home here will be the source of much pleasure to their many friends and they trust that they will continue to reside here.

GERMAN JUNIOR CLUB ROYALLY ENTERTAINED AT THE HARVEY WILES HOME

Thursday evening the German Junior club was royally entertained at the home of Harvey Wiles, near Mynard. Many contests were played during the evening, and prizes awarded to the lucky ones, and Misses Kate York and Ruby Edgerton and Messrs. Emil Bild and Guy Crook succeeded in carrying off the honors of the evening. During the evening the guests were further entertained by the rendition of a number of very pleasing vocal and instrumental numbers and the playing of different games that served to add to the pleasures of the jolly crowd of young folks. At an appropriate hour a very tempting two-course luncheon was served, which was enjoyed to the utmost, and when at a late hour the guests departed for their homes they voted Mrs. Wiles a most royal entertainer and expressed their gratification at the pleasant manner in which they had been received at the Wiles' home. The committee of the class having the entertainment in charge were: Misses Lillie Hartwick, Kathryn Egan, Freda Wallangren, Mary Heath-erington, Marie Spies and Essie Buttery.

PLATTSMOUTH COUPLE WERE MARRIED IN OMAHA TODAY

From Friday's Daily.

This morning in Omaha two Plattsmouth young people were united in the holy bonds of wedlock and the wedding was a very great surprise to the many friends of the newly wedded couple here, who although they had been on the lookout for something like this to occur, were surprised when the contracting parties, Mr. Guy Anderson and Miss Annie Miller, accompanied by Mrs. Levi Miller, mother of the bride, and by a sister of the groom, departed on the early Burlington train for Omaha, and although they gave their destination as the automobile show, it was quite evident from the bright smile on their countenances that Dan Cupid had other plans in store for them. The groom has resided here only a short time, coming here from Malvern, Iowa, and has been employed at the roller skating rink. Miss Miller, the bride, has resided here for a few years and is a young woman well liked by a large circle of friends.

TO BEGIN THE WORK WHEN SPRING OPENS

Now Is the Time to Start in the Work of Beautifying the City and Surroundings.

The matter of beautifying the streets and residence lots of the city, which occupied the attention of the city council Wednesday evening for a few hours is a matter that should receive very serious consideration from every citizen and especially the property owners of the city, as it is one that is most vital and important to the city and its future. The city of Plattsmouth has a most beautiful natural setting with these wonderful old hills, which form the background for the city and on which are located the many beautiful homes of the city, and with these advantages it should be an easy matter to make a very handsome appearing city here with a little labor and attention on the part of the property owners.

The spring will soon be here and right now is the time for every person owning or renting a place where it is possible to do any work in the line of improvement to get busy. Where there is a grass plot this should be well cared for, as there is nothing more beautiful or more pleasing to the owner than a grass plot where in the cool of the evening there can be enjoyed the delights of the summer season and a home surrounded by a pretty lawn looks far better than a palace where the green sward is lacking, and it always seems as though there was something lacking around the home when there is no well kept lawn. Another very important thing is the trees and shrubs that can be grown around your home to make it far more pleasing to the eye, and where these trees and shrubs already are on a place they should be trimmed and cared for properly.

The proposition that was suggested by Dr. Stenile to the council that the trees set out on the new parkway of the curb and guttering district should be selected with a view of uniformity and that the same variety of trees should be placed on the same street is a good one and the suggestion should be heeded by those who will have the matter in hand. The idea is to have one street set out, say in oak or elm, while another will be set out in maple or some other tree that may suit the majority of the residents of the street, and by this means a very pleasing arrangement of the trees can be secured that will greatly enhance the beauty of the street and give enough contrast to the general appearance of the city that is certain to attract favorable attention from the strangers who visit here and prove a source of pleasure to the parties who make their homes along the different thoroughfares. There should also be a penalty provided for the leaving of old cans and rubbish scattered around over the premises of the citizen, and failure to keep their places cleaned up should result in the parties being punished according to law.

Here From Stanton, Nebraska.

From Friday's Daily. Mrs. Ed Sprieck and little daughter, Beulah, of Stanton, Nebraska, are in the city visiting at the home of Mrs. Sprieck's foster parents, Mr. and Mrs. John McNurlin. They have been enjoying a visit through the county with relatives and friends at Cedar Creek and Manley, and will spend a week or ten days here at the McNurlin home, and it is needless to say that their visit is being thoroughly enjoyed.

Buy your stationery at the Journal office.