

FOR SALE

McCORMICK-Deering 10-ft. disc horse power, in good condition, \$40. See any day but Sunday.—Fay A. Puckett. 42-1*

ABOUT 20 HEAD of Spotted Poland, bred for April farrow.—C. T. Simonson. 41-2*

EIGHT room modern house, steam heat.—See R. H. Shriner, Phone 106. 35-1f

FOR RENT

SEVEN room house, modern except heat.—C. F. McKenna. 361f

FOR RENT—980-ACRE farm and ranch combined, with running water. Also 2000-acre hay and cattle ranch. — R. H. Parker, O'Neill, Nebr. 35-1f

FOR SALE OR RENT

320 ACRES of upland prairie hay land. Sec 31, Twp. 25, Range 12. Address Mrs. Antoinette Srb, 601 1st Avenue, Nebraska City, Nebr. 40-3*

WANTED

"YOU WANT EXPERT and efficient handling of your livestock, insured responsibility and prompt returns of proceeds? Then consign to FRANK E. SCOTT CO. SIOUX CITY, Ia., the firm with a 31 year record for dependability." 27-1f

MISCELLANEOUS

DEBTS COLLECTED—We will either collect your notes, judgments, mortgages, or accounts, or no charge. Anywhere. 35 years' experience. Best of references. Write us. R. C. Valentines Co., Marshalltown, Iowa. 391

NOTICE

The electors of Antelope Township are called to meet in the Anderson school house on Monday, March 1, 1943, at 2 o'clock p. m. for the purpose of electing a Road Overseer for said township. FLOYD DeLONG, Township Clerk. 42-1

Julius D. Cronin, Attorney (First publication Feb. 11, 1943)

NOTICE OF FINAL SETTLEMENT.

In the County Court of Holt County, Nebraska, February 3, 1943.

In the matter of the Estate of Michael A. Englehardt, Deceased.

All persons interested in said estate are hereby notified that the Executor of said estate has filed in this court his final report and a petition for final settlement and distribution of the residue of said estate; and that said report and petition will be heard March 3, 1943, at 10:00 o'clock A. M., at the County Court Room in O'Neill, Nebraska, when all persons interested may appear and be heard concerning said final report and the distribution of said estate. LOUIS W. REIMER, County Judge. (COUNTY COURT SEAL) (First publication Feb. 4, 1943)

NOTICE

REFEREE'S SALE

Notice is hereby given in Case No. 13853 now pending in the District Court of Holt County, Nebraska, wherein John Howard Gallentine and Gertrude Marie Hawthorne are plaintiffs, and the following named persons are defendants: Marie F. Gallentine; Bryan Hawthorne; Martha Jane Gallentine; William Wesley Gallentine; Elberta Gallentine; Jessie Edna Gallentine; Eli Gallentine; Della Maude Forbes; Walter Forbes; Leah Rella Clouse; Charles Clouse; Martha Amelia Mitchell Weidon; George Weidon; John Allen Mitchell; Mainel Mitchell; Laura May Mitchell; Henry; K. C. McHenry; Jessie Marie Mitchell Hartland; Orval Hartland; Charles Clark Mitchell; Bertha Lou Mitchell; Neva June Ross; Alfred Ross; Schelkoff, first real true name unknown; the heirs, devisees, legatees, personal representatives and all other persons interested in the Estate of Laura Ann Schelkoff, Deceased.

For Reliable Insurance PROMPT SETTLEMENT REASONABLE RATES SEE L. G. Gillespie Agency

W. F. FINLEY, M. D.
Phone, Office 28
O'Neill : Nebraska

RAY H. SHRINER O'NEILL, NEBR.
Insurance of All Kinds, Real Estate and Rentals
F. H. A. Loans @ 4 1/2 %
Office Phone 106 Res. 136

DOCTORS BROWN & FRENCH
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Complete X-Ray Equipment
Glasses Correctly Fitted
Residence { Dr. Brown, 223
Phones { Dr. French, 242

THE FRONTIER'S HONOR ROLL

The following readers have either called or remitted their subscriptions during the past ten days, all of whom have our thanks for extending their subscriptions:

- T. J. Donahoe.
- Mrs. E. A. Doyle.
- Judge J. A. Donohoe.
- Mrs. Martha Gallentine, new.
- Mrs. Leone O'Donnell.
- Island Construction Co.
- Henry Krier.
- Mrs. Letta Sexsmith, new.
- Elite Cafe.
- Mrs. T. S. Mains.
- Mrs. Frank Daley.
- George French.
- Cora Wyant, new.
- Mrs. Tena Winkler.
- Mrs. M. George, new.
- Rev. S. M. Ohmart.
- D. H. Murphy.
- A. E. Biglin, new.

BRIEFLY STATED

Miss Frances Yocum spent the week-end in Norfolk visiting with friends.

Mrs. Pat Sullivan is visiting her mother, Mrs. Barrett in Fremont. Mrs. Barrett has been seriously ill.

Max Chapman left Sunday for Jefferson Barracks, Mo., where he is to be stationed with the Army Air Corps.

Miss Nadine McNally of Schuyler spent the week-end here visiting Mr. and Mrs. Dick Tomlinson.

Miss Verna Russell came back Tuesday from Lincoln, where she had visited relatives and friends for several days.

Mrs. Ed Campbell, Mrs. Hugh Birmingham, Mrs. Ben Hartly and Mrs. Ed Gallagher went to Sioux City on Monday.

Mr. and Mrs. Bill Hanley went to Sioux Falls, S. D., Tuesday to visit their son, who is stationed there with the army air corps.

Pvt. James Soukup of Camp Wolters, Texas, came Wednesday to visit his parents, Mr. and Mrs. James Soukup, Sr. He is on a ten day leave.

Mr. and Mrs. Fred McNally returned to their home in North Platte last Thursday, after visiting their daughter and son-in-law, Mr. and Mrs. Dick Tomlinson.

Corporal Gerald Donohoe of Ft. Douglas, Salt Lake City, Utah, came Wednesday to spend a fifteen day furlough visiting his mother, Mrs. Elizabeth Donohoe and other relatives and friends.

Mrs. Margaret Clauson went to Omaha on Saturday to attend the Nebraska Star Hairdressers' Association meeting. She returned home on Monday.

Miss Lois Jean Robertson, of Kansas City, Mo., spent the week-end here visiting her parents, Mr. and Mrs. Sam R. Robertson.

real names unknown; John Doe, real true name unknown; Mary Doe, real true name unknown, and all other persons having or claiming any interest in the North Half of the Northwest Quarter and the West Half of the Northwest Quarter of Section Thirty-five, Township Thirty-two North, Range Twelve, West of the Sixth P. M., Holt County, Nebraska, real names unknown.

That as Sole Referee and in accordance with the order of the District Court of Holt County, Nebraska, made on February 2nd, 1943, I will sell at public venue, for cash, 15% of which must be paid at the date of sale and the balance shall be paid on the confirmation of said sale the following described real estate situate in Holt County, Nebraska, to-wit: West Half of the East Half; Northwest Quarter; East Half of the Southwest Quarter, all in Section Thirty-five, Township Thirty-two North, Range Twelve; West Half and the Northeast Quarter of Section One; East Half of Section Two; Southwest Quarter of Section Three; Northeast Quarter of the Northwest Quarter of Section Twelve, all in Township Thirty-one, North, Range Twelve. That said property will be sold as an entire tract, or in one or more tracts, which ever way the entire tract will bring the most money; that said sale will take place at the Front Door of the Court House in O'Neill, Holt County, Nebraska, on the 8th day of March, A. D. 1943, commencing at the hour of 10:00 O'Clock A. M., and remaining open for at least one hour.

Dated this 4th day of February, 1943.

J. J. HARRINGTON,
39-5 Sole Referee.
Julius D. Cronin, Attorney.

Julius D. Cronin, Attorney (First publication Feb. 18, 1943)

NOTICE OF FINAL SETTLEMENT.

In the County Court of Holt County, Nebraska, February 13, 1943.

In the matter of the Estate of Henry J. Cook, Deceased.

All persons interested in said estate are hereby notified that the Executrix of said estate has filed in this court her final report and a petition for final settlement and distribution of the residue of said estate; and that said report and petition will be heard March 10, 1943, at 10 o'clock A. M., at the County Court Room in O'Neill, Nebraska, when all persons interested may appear and be heard concerning said final report and the distribution of said estate. LOUIS W. REIMER, County Judge. (COUNTY COURT SEAL)

41-3

(COUNTY COURT SEAL)

10% OF INCOME IS OUR QUOTA IN WAR BONDS

Dr. L. A. Burgess left for Chicago on Saturday, to attend a Dental convention. He will be gone ten days.

Mrs. Ted McElhaney and children visited her parents, Mr. and Mrs. Will Clifton, at Orchard last Sunday.

Mr. and Mrs. L. A. Johnson entertained a group of their friends at a waffle supper at their home Friday evening.

Mr. and Mrs. Bill Froelich will return home on Thursday from a month's visit in California, New York and Chicago.

Miss Irene Gilday went to Omaha last Saturday to attend a hairdressers' convention. She returned home on Tuesday.

Mr. and Mrs. George Zink and daughter, Syvella, of Randolph, visited Mrs. Letta Sexsmith on Saturday and Sunday.

Mr. and Mrs. Glenn I. Spindler and family, of Grand Island, visited her parents, Mr. and Mrs. R. N. Brittell over the week-end.

Mrs. Carsten Hanson and son Bob returned to their home in Pierce last Saturday, after visiting relatives and friends here for a few days.

Mr. and Mrs. John Osenbaugh, Mr. and Mrs. C. F. Grill and Roy Sauers went to Neligh Tuesday to witness the basketball game between the O'Neill and Neligh high school teams.

Mr. and Mrs. Roy Byers, of Omaha, visited her parents, Mr. and Mrs. Sam Barnard and sister, Mrs. Chris Yantzi, over the week-end.

Mr. and Mrs. Daugherty Conolly and daughter left Tuesday for Scottsbluffs, Nebr., where they will make their future home. He has been employed here by the Midwest Motor Co.

Mrs. J. A. Frenking and son, John, returned to their home in Omaha on Monday, after visiting relatives and friends here for several weeks. Mrs. Frenking came to attend the funeral of her mother, Mrs. J. J. McCafferty.

Pvt. Homer Maring arrived Saturday from Fort Sam Houston, Texas on a ten day furlough, which he will spend with his mother and other relatives and friends.

Mr. and Mrs. Charles McKenna, Mrs. L. A. Burgess, Mrs. Guy Cole and Mrs. John Conard went to Neligh Tuesday to attend the basketball game between O'Neill and Neligh, the game being won by Neligh.

Mrs. John Conard of Emmet entertained the M. and M. Club at her home last Friday evening.

Mrs. Guy Cole won high score, Mrs. Esther Harris traveling, and Mrs. Lindberg low score.

Mrs. Bertha Hayden departed on Tuesday for her home at Long Pine, after spending several days here visiting with her sister, Mrs. Maude Rouse, and other relatives and friends in the city and in the Meek neighborhood.

Mrs. Edward Campbell entertained the Martez Club at a seven o'clock dinner at the M. and M. cafe Tuesday evening, followed by cards at her home. Mrs. Henry Lohaus, Mrs. Ira Moss and Mrs. C. J. Gatz won high score.

Mr. and Mrs. Henry Patterson entertained Mr. and Mrs. Harry Clauson, Mr. and Mrs. Chris Yantzi and Roy Sauers at a seven o'clock dinner at their home on Tuesday.

School teachers are serving humanity when they stress mouth cleanliness in the school room, and advise particular care of the children's teeth.—Dr. Fisher, Dentist. 42-1

Mrs. Helen Sirek, daughter Yvonne, Miss Mary Carney and Mrs. Brinkman of Atkinson took Ted Sirek to Norfolk last Saturday, from where he returned to Omaha, where he is employed at the bomber plant. He visited his mother and sister on Friday.

Mrs. Lynn Spindler and sons, of Greeley, Col., are making their home with her parents, Mr. and Mrs. George Gibbs, who recently moved here from Lincoln. Mr. Spindler is serving with the Army Air Corps. A son was born to Mrs. Spindler on January 4th.

Lincoln Daily Journal 11 Weeks \$1 A Year \$4

People taking 25c a week papers pay \$13.00 a year, and due to not being paid ahead can easily switch. They get their other mail through the post office.

The Daily Lincoln Nebraska State Journal can give two to ten hours later news out on rural routes and in many towns because it is the only large state daily between Omaha and Denver printing at night, in fact after 5

OVER THE TOP FOR VICTORY with UNITED STATES WAR BONDS & STAMPS

PENNEYS SEW and SAVE!

Never was there more incentive for women to do their own sewing than today—and they are doing it.

Mo-De-Gay Prints 23c
Fast Color

RONDO, 27c
Plain Colors

Sanforized Prints 49c
Fast Color

Dotted Swiss 29c
Assorted Colors

Printed Voiles 35c
For Spring & Summer

Dress Chambray 29c
Plain and Stripes

Shirt Chambray 17c
Blue

Overall Denim 27c
Blue

TICKING 49c
Striped, Feather-Proof

Bohemian Ticking 39c
Cream Color

36-Inch Cretonne 17c
Blue, Green, Black

CRETONNE 49c
Sateen Finish

Seat Covering 49c
Plain or Figured

Seat Covering 59c
Plain or Figured

CRETONNE 19c
Glazed Finished

o'clock p. m. The Lincoln Journal prints editions right up until train time day and night. The Morning Journal comes in time for mail delivery the same day. Dailies printed on the Iowa line edit for Iowa readers.

The Lincoln Journal sells for three to five dollars a year less than any other big state morning daily, and is priced as low as day late afternoon papers.

By mail in Nebraska and North Kansas, eleven weeks daily, \$1.00, with Sunday, \$1.75; three months \$1.25 daily, \$2.00 with Sunday; a year \$4.00 daily, \$7.00 with Sunday; 25c a month higher to other states. Order direct or through The Frontier office.

Steel Creek 4-H Club

The Steel Creek 4H Club meeting, having been postponed, was held at the home of Ray Siders last Saturday evening. Each member was called upon by their leader to describe their previous assignments in judging, and new assignments were given.

Each member decided to do their bit to aid the war effort by producing at least 500 pounds of meat that otherwise would not be produced on their farm.

Two new members, Harold Miller, son of Robert Miller, and Bobby Taylor, son of Jack Taylor, both of O'Neill, were voted into the club.

Income Of Farmers

Farmers, which include livestock raisers, fruit and truck growers, poultry raisers, and operators of plantations and ranches, are liable for Federal incomes tax returns provided their income is sufficient to require the filing of returns. Primarily, due to the reduction in the credit for personal exemption, many farmers will be liable for returns and to the tax for the first time for the year 1942.

Farmers may maintain their records and file their returns of income on either the cash receipts

and disbursements basis or on the accrual basis of accounting. A consistent method must, however, be employed. If a cash basis is used, Form 1040F, "Schedule of Farm Income and Expenses," is required to be filled out and filed in conjunction with Form 1040. Use of Form 1040F is optional in the case of farmers who report income on the accrual basis. A farmer who reports income on the cash receipts and disbursements basis (in which no inventories to determine profits are used) must include in gross income for the taxable year (1) the amount of cash or the value of merchandise or other property received during the taxable year from the sale of livestock or produce which were raised, regardless of when raised; (2) the profits from the sale of any livestock or other items which were purchased; and (3) gross income from all other sources.

Under the accrual basis in which inventories are used to determine the profits, farmers' gross profits are ascertained by adding to the inventory value of livestock and produce on hand at the end of the year the amount received from the sale of livestock and produce, and miscellaneous receipts of income during the year, and deducting from this sum the inventory value of livestock and produce on hand at the beginning of the year and the cost of livestock and produce purchased during the year. All livestock, whether purchased or raised, must be included in the inventory at their proper valuation. Livestock acquired for draft, breeding, or dairy purposes and not for sale, may be included in the inventory instead of being treated as capital assets subject to depreciation, provided such practice is consistently followed.

If farm produce is exchanged for merchandise, groceries, or the like, the market value of the articles received in exchange is to be included in gross income. The value of farm products which are produced by a farmer and consumed by his family does not constitute taxable income. Rents received in crop shares are to be returned as income as of the year in which the crop shares are reduced to money or the equivalent of money. Proceeds of insurance, such as hail and fire insurance on growing crops, are required to be included in gross income.

Amounts received as loans from the Commodity Credit Corporation may, at the option of the taxpayer, be considered as income and included in gross income for the taxable year in which received. The election once made is binding for all subsequent years unless the Commissioner approves a change to a different method of accounting. Amounts received under the Soil Conservation and Domestic Allotment Act, as amended, the Price Adjustment Act of 1939, Section 303 of the Agricultural Adjustment Act, as amended, and the Sugar Act of 1937 constitute taxable income to the recipients for Federal income tax purposes.

For Sale HOUSEHOLD FURNISHINGS AT THE R. R. Dickson Residence EVERY DAY Until Furnishings Are Sold CALL ANYTIME

Telephone Workers Are Prepared for War-Time Emergencies



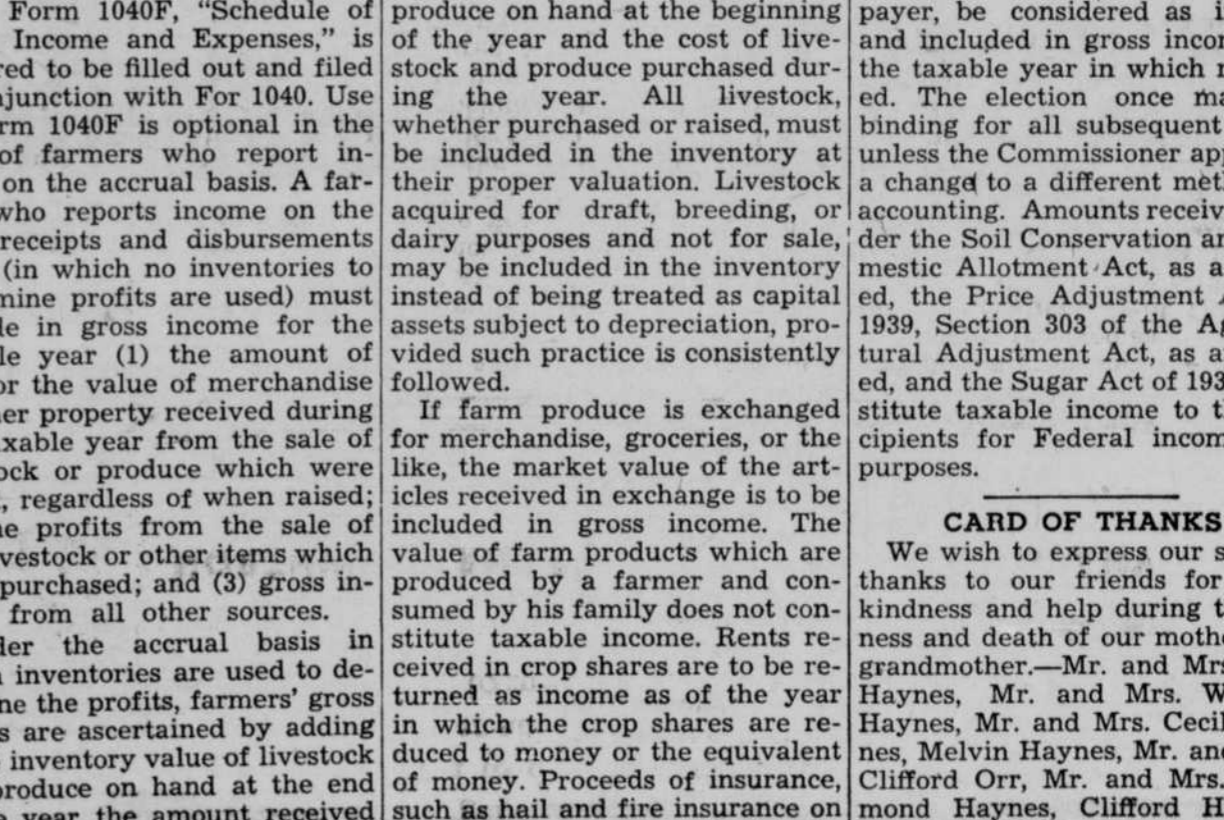
Providing telephone service is a round-the-clock, all-weather job. Service must be protected against storms, fire, explosions and other disasters. When service is interrupted, it must be restored as quickly as possible.

In emergencies, the telephone usually carries the call for help. Often lives may depend on getting the message through. Service in emergencies is part of the day's work in the telephone job.

With the nation at war, every community faces the possibility of serious emergencies. Whatever may come, telephone workers are prepared to do everything possible to serve the public. They are better able to serve in war-time emergencies because they are used to meeting emergencies in time of peace.

NORTHWESTERN BELL TELEPHONE COMPANY

THE OLD JUDGE SAYS...



"Judge, there's been quite a bit of talk going around about prohibiting liquor in various spots around the country... around the Army camps for one thing. What do you make of it?"

"Well, Henry, I size it up about like this. It looks to me like the folks who are doing the talking are shooting a little bit higher than most people seem to realize. Sort of like the salesman who gets his foot in the door and before you know it he's sold you a bill of goods. Wouldn't surprise me a bit if what they're really aiming for is to take in the whole country again. We all know it didn't work the last time. All we got was bootleg liquor instead of legal liquor... plus racketeers, gangsters and the worst crime wave the country ever saw.

"Seems to me we've all got our hands full to win this war without starting up an argument we just got through settling a few years back."