

Doubling the Farmer's Wheat Dollar

By Charles W. Holman
(In the Country Gentleman)

DOUBLING the farmer's share of the wheat dollar is one of the wartime jobs Uncle Sam has done since food control became possible. After five months of grappling with the problem, Uncle Sam is now translating into the pockets of both producers and consumers benefits derived by the Nation. He has shut off speculation, produced a free market and movement of all grades of wheat, cut expenses and induced a normal flow of wheat in natural directions, and effected a thousand other economies.

The Food Administration Grain Corporation, which supervises the sale, or itself buys every bushel of wheat produced in the Nation in its progress from country elevator to foreign buyers or domestic consumers, marks a new step toward national efficiency. How in four short months it has been done is told in the following episodes wherein two bushels of wheat traveled to market.

One fine fall afternoon, Col. Bill Jenkins, who farms somewhere in Missouri, loaded his wheat into a wagon and drove along the black road that led across the prairie to town. When he reached the co-operative elevator of which he was a stockholder, he pulled up on the scales, checked his gross weights carefully, and began to unload. The manager came out and asked:

"When you want to sell this wheat?"

"I dunno," he answered. "One time's about as good as another—these days. 'T won't weigh any more later," he added, with a dry smile.

"Wheat shrinks a lot," admitted the manager. "I hear the Government wants as much wheat as it can get just now—understand the Allies do eat a terrible lot of it since the war."

"What's wheat to-day?" asked Col. Jenkins, getting interested.

"Well, let me see," parlayed the manager. "I guess this wheat'd be a good No. 2 under the new grades."

"Grades? What about grades? That Food Administration seems to mix into mighty nigh everything from rabbits to axle grease."

"Hold on, Colonel," said the elevator man, good-naturedly. "The Food Administration is not to blame. Congress passed the act and told the Department of Agriculture to fix the grades. They became effective last July. I sent out a letter on it."

"Well, I guess you better sell for the best you can," said the farmer. "I'm needed at home." And he drove away.

A New Order In the Grain World.

CONVERSATIONS of this kind might have taken place in almost every town in the great grain belt of the Nation after August 10; for revolution in grain marketing was taking place. Uncle Sam had started on this remarkable experiment; he was going to see whether wheat could be marketed minus rakes-off to the speculators. This necessitated complete control by the Government of storage facilities, transportation and distributive agencies, and the marketing machinery for wheat and rye.

Everybody was troubled; most of all, the officials of the Food Administration Grain Corporation, who had undertaken, without salary, and at the sacrifice of their personal connection with the grain trade, to whip into shape the forces that would drive forward the big business machine for marketing American wheat. A single control; and a \$50,000,000 non-profit-making corporation to do the work.

This work is a necessary arm of the Food Administration, allowing the Government to do business quickly and without red tape. Its stock is held in trust by the President of the United States. For the time of the war it will supervise the rate or purchase the part commercially available of the 600,000,000 bushels of wheat and the 50,000,000 surplus of rye grown in America in 1917. Its job is to find a market for every bushel, irrespective of class and grade. Under its patronage, wheat screenings are moving just as easily as No. 1 Northern. It must also work out satisfactorily the local prices for wheat at each of almost 20,000 country elevator points, adjust thousands of complaints, organize the gathering and analysis of data, inspect concerns reported as dealing unfairly, solve vexatious disagreements among the trade, and deal effectively with the allies' purchasing agent and the neutrals who may desire to purchase.

In the early days, following the determination of prices for 1917 wheat by the President's Fair Price Commission, confusion existed in every part of the wheat-producing regions. This was intensified by the inauguration of the new grain grades, as promulgated by the Department of Agriculture, which took place about the same time, and led to diverse complaints and a feeling among farmers that the Grain Corporation of the Food Administration was responsible for both the price as determined and stricter observance of grain grades. But the corporation was responsible for neither act. It is pure-

ly an administrative arm of the Government formed to buy grain or supervise its sale at the prices determined by the commission, and it must do its work on the basis of the new grades. But to return to our farmer and his expectations of price.

Introducing Two Bushels of Wheat.

Lying side by side in his wagon had been 2 bushels of wheat that fate had marked for strangely different ends. They were very much alike, those bushels of wheat, and to look at them you would not have suspected the strange and wonderful adventures in store for them. Yet one was destined to travel abroad for consumption in France; the other to find its way into Georgia, where it was milled and its flour finally reached a New York baker on the East Side. But in the sum of the travels made by the two, as we shall follow them, will be unfolded the international panorama of wheat marketing in time of war.

Finding a Price at a Country Point.

High war costs of production gave our Missouri farmer much concern as to his returns and accounted for his depression over the prospects of his wheat "grading down"; for that meant a reduction of 3 cents per bushel under the No. 1 grade. But it graded No. 2.

The elevator would also deduct an additional 5 cents a bushel to cover the fixed charge made in this locality for handling and selling. The 5-cent charge included the commission of 1 cent per bushel customary in 1917 among commission men for selling the wheat to domestic millers or foreign buyers.

The elevator man was none too sure as to how to get at the price which this wheat should bring. He knew considerably more about human nature than freight rates and decided to "check up" the problem to the nearest zone agent of the Grain Corporation. So he wrote a letter to the representative stationed at St. Louis. That letter was referred to the traffic expert in the New York office, who transmitted the following rule for determining the price of wheat at any country point:

There is only one price for wheat at a country point. That price is always to be arrived at by taking as a basis the price at the most advantageous primary market where we have fixed a price and deducting the freight to that market and a fair handling profit. That is the price to be paid for wheat at any station, regardless of the point to which it may be shipped.

Working out the price which should be paid for wheat at your station is a fine occupation for an off day. If you cannot find the answer, write to the Food Administration Grain Corporation in New York City and its traffic expert will give you aid.

Finding the Price of No. 2 Wheat at Sikeston.

TAKE an actual example: An elevator man in Sikeston, Mo., wanted to know what price No. 2 wheat should bring at his station when No. 1 wheat at New York City was \$2.28 per bushel. Here is how he went about it:

The freight rate from Sikeston to New York being 16.98 cents per bushel, he deducted that from \$2.28 per bushel and found the price at Sikeston to be \$2.1102. From this he deducted 1 cent per bushel for the commission firm's charges, which put the net price f. o. b. Sikeston at \$2.1002.

He next compared this price with what he could get if he sold at St. Louis, his nearest primary market. At St. Louis the basic price is \$2.18 per bushel, and the freight rate from Sikeston to St. Louis 6 cents per bushel. This would make the Sikeston price \$2.12, less 1 cent per bushel for selling charges, or \$2.11 net. The St. Louis price would therefore govern, being advantageous to the Sikeston seller.

If our imaginary 2 bushels of wheat had started from Sikeston, since it was a No. 2 grade, we must deduct 3 cents per bushel, which would bring the price f. o. b. the elevator point to \$2.0802 per bushel. As our imaginary elevator man is charging 5 cents per bushel for handling, which includes the commission fee just mentioned, we deduct an additional 4 cents to arrive at the price the farmer received. This price would be \$2.0402 at the elevator. Some of that 4 cents will return to our farmer if the elevator prospers; for it is owned co-operatively.

When Farmer and Elevator Man Disagree.

Had this elevator been owned by private firm or person, or had it been a "line" plant, Col. Jenkins would not have been so bland and trustful.

He might have refused to sell at all and arranged to store his wheat or he might have taken it over to a competitive concern which offered a higher price; for the Food Administration has not yet attempted to regulate the prices paid farmers for wheat at country points. It does, however, offer to sell for any farmer or farmers' organization wheat offered at terminal points, but makes a commission charge of 1 per cent for its services.

FEDERAL INCOME TAX IN BRIEF

The Requirements Boiled Down for Busy Folks.

Returns must be filed on or before April 1, 1918.

Tax due may be paid now or on or before June 15, 1918.

If you are single and your net income for 1917 was \$1,000 or more you must file a return.

If you were married and living with wife (or husband) and had a net income of \$2,000 or more for 1917 you must file a return.

Husband's and wife's income must be considered jointly, plus income of minor children.

Income of a minor or incompetent, derived from a separate estate, must be reported by his legal representative.

Severe penalties are provided for those who neglect or evade the law.

For false or fraudulent return there is a penalty not exceeding \$2,000 fine, or year's imprisonment, or both, plus 100 per cent. of tax.

For failure to make return on or before April 1, 1918, fine is from \$20 to \$1,000, plus 50 per cent. of tax due.

Returns must be filed with the Collector of Internal Revenue of district in which you live.

An agent may file return for a person who is ill, absent from the country or otherwise incapacitated.

Each return must be signed and sworn or affirmed by person executing it.

Single persons are allowed \$1,000 exemption in computing normal tax.

A married person living with wife (or husband) is allowed \$2,000 exemption, plus \$200 for each dependent child under 18.

A head of family, though single, is allowed \$2,000 exemption if actually supporting one or more relatives.

Returns must show the entire amount of earnings, gains and profits received during the year.

Officials and employees are not taxable on the salaries or wages received from a state, county, city or town in the United States.

Interest on state and municipal bonds issued within the U. S. is exempt from federal income tax and should be omitted.

Interest on United States government bonds is also exempt, except on individual holdings of Liberty Bonds in excess of \$5,000 par value.

Dividends are not subject to normal tax, but must be reported and included in net income.

Gifts and legacies are not income and should not be included on the return of the beneficiary.

Life insurance received as a beneficiary or as premiums paid back at maturity or surrender of policy is not income.

Payments received for real or personal property sold is not income, but the profit realized thereon is income for the year of sale.

Amounts received in payment of notes or mortgages is not income, but the interest on such notes or mortgages is taxable income.

From the entire gross income certain allowances are made in arriving at the net income.

Necessary expenses actually paid in the conduct of business, trade or profession may be claimed.

A farmer can claim payments for labor, seed, fertilizer, stock feed, repairs on buildings, except his dwelling; repairs of fences and farm machinery, materials and small tools for immediate use.

The amount of rent paid for a farm may also be claimed as a tenant farmer's expense.

Payments for live stock are allowable if bought for resale. But if bought for breeding purposes cattle are an investment, not an expense, and cannot be allowed.

A storekeeper can claim amounts paid for advertising, clerk hire, telephone, water, light and fuel, auto drayage and freight bills and cost of operating and repairing wagons and trucks.

A physician can claim cost of his professional supplies, rent, office help, telephone, expense of team or automobile used in making professional calls and expenses attending medical conventions.

A dentist can claim similar items, except team or auto expense, which are not necessary in his profession.

Expenses that are personal or connected in any way with the support or well being of a person or family are not allowable.

The costs of machines, instruments, vehicles or implements that are more or less permanent in character are not allowable as an expense. They are investments.

Interest paid on a mortgage or other personal indebtedness is allowable on a personal return.

All taxes paid within the year can be taken out on a federal return, except federal income taxes, inheritance taxes and assessments for local improvements.

Losses sustained in business or through fire, storm or shipwreck or by theft, except when compensated by insurance or otherwise.

Wear and tear of rented buildings or machinery used in business may be claimed.

You can also claim the amount paid to the Red Cross and to other charitable, religious or educational organizations to the extent of 15 per cent. of your net income.

STAMP OUT THE WAR WITH WAR SAVINGS STAMPS

LEGAL NOTICES

First Pub-2-H-5w
Order of Hearing and Notice of Probate of Foreign Will.

In the County Court of Dakota county, Nebraska.
State of Nebraska, Dakota County—ss.
To Emma Stone, Alice E. Day, Lucia W. Stone, Edgar H. Stone and all persons interested in the estate of Thomas J. Stone, deceased:

On reading the petition of William P. Warner praying that the instrument filed in this court on the 11th day of March, 1918, and purporting to be a duly authenticated copy of the will and testament of Thomas J. Stone, deceased, be admitted to probate, and the administration of said estate be granted to some proper person as administrator with the will annexed for the State of Nebraska.

It is hereby ordered that you, and all persons interested in said matter, may and do appear at the county court to be held in and for said county, on the 30th day of March, A. D. 1918, at 10 o'clock A. M., to show cause, if any there be, why the prayer of the petitioner should not be granted, and that notice of the pendency of said petition and the hearing thereof be given to all persons interested in said matter by publishing a copy of this order in the Dakota County Herald, a weekly newspaper printed in said county, for three successive weeks prior to said day of hearing.

Witness my hand and seal of said court, this 11th day of March, A. D. 1918.

S. W. MCKINLEY,
County Judge.

First publication 3-14-18
Order of Hearing and Notice of Probate of Foreign Will.

In the County Court of Dakota county, Nebraska.
State of Nebraska, Dakota County—ss.
To George P. Day, Annie L. Day, Alice Day Moffat, Marion E. Day, Louise P. Day, and all persons interested in the estate of Alice E. Day, deceased:

On reading the petition of William P. Warner praying that the instrument filed in this court on the 11th day of March, 1918, and purporting to be a duly authenticated copy of the last will and testament of Alice E. Day, deceased, that said instrument be admitted to probate, and the administration of said estate be granted to some proper person as administrator with the will annexed for the State of Nebraska.

It is hereby ordered that you and all persons interested in said matter, may, and do appear at the county court to be held in and for said county, on the 30th day of March, A. D. 1918, at 10 o'clock A. M., to show cause, if any there be, why the prayer of the petitioner should not be granted, and that notice of the pendency of said petition and the hearing thereof be given to all persons interested in said matter by publishing a copy of this order in the Dakota County Herald, a weekly newspaper printed in said county, for three successive weeks prior to said day of hearing.

Witness my hand and seal of said court, this 11th day of March, A. D. 1918.

S. W. MCKINLEY,
County Judge.

First pub-3-21-3w
NOTICE OF SALE UNDER CHATEL MORTGAGE.

Notice is hereby given, that by virtue of a chattel mortgage dated on the 8th day of March, 1917, and duly filed in the office of the county clerk of Dakota county, Nebraska, on the 28th day of March, 1917, and executed by David Boudelais to John Hayes to secure the payment of the sum of \$227.25, and upon which there is now due the sum of \$156.00, default having been made in the payment of said sum, and no suit or other proceeding at law having been instituted to recover said debt or any part thereof, therefore, I will sell the property therein described, to-wit:

One bay gelding, 3 yrs. old, weight 1200 lbs.
One bay gelding, 8 yrs. old, weight 1200 lbs.
Two gray mares, 3 yrs. old, weight 1000 lbs.
One red cow, 7 yrs. old, one red steer calf, counting one year old, at date of mortgage.
One Acme mower, one New Century cultivator, one walking cultivator, two lumber wagons, two sets of work harness, two sets of fine walking plows, and other farm machinery and small tools, at public auction at the house of John Hayes, located on the southeast corner of section thirty-one (31), township twenty-eight (28), range seven (7), east in Dakota county, Nebraska, on the 11th day of April, 1918, at ten o'clock A. M. of said day.

JOHN HAYES, Mortgagee.
Dated this 16th day of March, 1918.

First Pub-3-21-4w
Probate Notice to Creditors

In the county court of Dakota county, Nebraska.
In the matter of the estate of Willie L. Ross, deceased.

Notice is hereby given, that the creditors of the said deceased will meet the administratrix, with the will annexed, of said estate, before me, county judge of Dakota county, Nebraska, at the county court room in said county, on the 29th day of April, 1918, and on the 10th day of June, 1918, at 10 o'clock A. M., each day, for the purpose of presenting their claims for examination, adjustment and allowance. Three months are allowed for creditors to present their claims and one year for the administratrix to settle the estate, to-wit: the 29th day of April, 1918.

Witness my hand and seal of said court, this 9th day of March, A. D. 1918.

S. W. MCKINLEY,
County Judge.

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We will give One Hundred Dollars for any case of Catarhal Deafness that cannot be cured by Hall's Catarrh Medicine. Circulars Free. All Druggists, etc.
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2-BURLINGTON, Denver to Yellowstone and Glacier Parks via the Cody Scenic Way, with 700 miles of Mountain Panorama from Colorado to the Yellowstone.

3-BURLINGTON, Omaha, Through the Northwest, to Billings, Yellowstone and Glacier.

Ask for the Burlington map. Note the Geography of its Three Main Lines, and how these may be utilized for a summer tour that includes the Eastern slope of the Rockies, from Colorado to the British Boundary.

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E. J. GARLOCK, Agent