



Farm Records

(National Crop Improvement Service.)
WHAT at first glance may seem to be a hardship will, in reality, prove to be a great blessing, says Mr. Frank Baackes, vice president American Steel and Wire company. "The new tax law says that every person shall make a tax return, stating his income, from which the unmarried man may deduct \$1,000 and the married man \$2,000 exemption."

"A very small percentage of American farmers keep records which give this exact information. Uncle Sam now steps in and insists that every farmer shall keep records of his business."

"Like every other innovation, there will be some confusion, but after he gets the hang of it the farmer will wonder how he ever did business without it."

"A few years ago the crop improvement committee, by the aid of the office of farm management at Washington, issued a very comprehensive record book which has been widely adapted by more than forty states. Every agricultural college now has an extension department which will, through the county agents, help each man to keep the necessary books."

"The fundamentals are very simple. The first thing the farmer is to do is to take an inventory of everything he owns on December 31, 1918. He is advised to keep a bank account and deposit everything received and pay by check. Most of the information required can be thus obtained. You should make a plain statement of expenses and receipts, which should be kept separately."

"Regarding expenses, you can include all money paid for hired help, except any wages that you pay to your children under age. Gasoline, oils, grease, etc., is expense when used for machinery, trucks, tractors, automobiles, etc., about the farm. When used for motorcars driven for pleasure it cannot be so deducted."

"Taxes upon farm land, live stock, machinery, buildings, personal property, and the home, is expense. All insurance is expense except life insurance and insurance on the home. Cost of repairs is expense except repairs on the home. The cost of permanent improvement is not expense. Repairs on pleasure cars must not be deducted."

What is Income?

"The tax return blanks will explain to you what you are to include. The government will establish branch offices in banks, etc., where you may obtain assistance in making your return."

"Your income must include all money received, such as interest, dividends, rent, insurance loss, and whatever you may sell, salaries, wages and profits from speculations must also be included."

"The money you pay for income tax will be well spent, as it will teach you to keep exact records of different farm activities and you will find that when you have learned to compute costs that you will be on the high road to success."

"At a very nominal expense you may get farm record books with full instructions from your agricultural college. In every farm bureau there should be a section devoted to farm accounts."

Ownership a Privilege.

From the Kansas City Star.

A good share of the ground of the city of London is owned by the Duke of Westminster. Once a year, to demonstrate his ownership, he has chains stretched across the streets that traverse his property. It is a formal notification to the public that he reserves all his rights.

Americans regard this sort of thing as a survival from feudalism. They wouldn't think of tolerating it. But they tolerate worse abuses from their own land owners with never a protest.

The duke's chains are put up at such times that traffic really is hardly inconvenienced. But there are practices by owners of real estate in American cities that are a serious handicap on the town's prosperity.

It is almost impossible to get from the retail district to a residence district in any direction without passing vacant lots and shacks in such condition as to be a disgrace to the owner.

"It's the man's own land to do with as he pleases, isn't it?" we say. No! It is not.

The ownership of land is not a right, but a privilege. It is subject to certain restrictions that can be enforced by the courts. It is subject to other restrictions not enforceable at law, but morally just as binding. No man has the right to keep his property in such shape that it is an eyesore. No man has the right to injure the community by flaunting weeds or clay banks or swamps or ash piles or tumble down buildings in the face of people who pass.

There are men in American cities whose property is appreciating in value year by year while they do not turn their hands over. The growth of population is making them rich. Yet they are maintaining the property in such disgraceful condition that it is an affront to every civilized person, a constant damper on the town's spirit, a warning to every stranger to keep away from a city that permits such shiffliness.

The parasite who refuses to do anything to keep his own property in shape and depends on profiting from the energy of his neighbor is a bad citizen. He is a detriment to the town. Enough such can ruin a city.

Just Around the Corner.

From Collier's Weekly.

At the beginning of March, four years ago, Rupert Brooks was aboard the British transport Grantully Castle, near the coast of Spain, on that voyage which was his last. To a friend in England he wrote:

All day we've been just out of sight of land, 30 or 40 miles away—out of sight but in smell. There was something earthy in the air, and warm—like the consciousness of a presence in the dark. It wasn't that wall of scent and invisible blossom and essential spring that knocks you flat, quite suddenly, as you've come round some unseen corner in the atmosphere, 50 miles out from a South Sea island; but it was the good smell of land.

We doubt if the mystic, sudden realization of near spring was ever better expressed than by that vivid phrase "some unseen corner in the atmosphere." About this time of year—and generally it happens at night, when smells are keenest—one knows that the corner has been turned. The unmistakable new tang and softness creeps through the dark. Often it comes with a night of melting snow, when downhill gutters tinkle daintily under lids of rotting ice, and a strange, metallic flavor steepens upward from the sodden ground. We need no ground hog or equinox to tell us when the world has wheeled her huge shoulder into that sunward slant. The nose is the true astrologer! We are still out of sight of spring—but "in smell!"

Names and Heroes.

From the Milwaukee Journal.
 Humor is often cutting. It is fun for the people to whom it is presented, and the reverse to the person who is made the object of it. And sometimes, odd, humor and pathos, the ridiculous and the sublime join hands in such a manner as to make either treatment difficult. Nowhere is this better exemplified than in the simple record, a mere publication in the casualty list, of the death, in action, of **Muscle Opelchuck, Arkansas.** What a titillation of our risibilities is produced by the sudden apparition of the name in print—an impulse to laughter and ridicule, which dies instantly before the larger fact that its wearer was as heroic a figure as this world produces—a man who met his death bravely, in the performance of his duty, which duty assumes no less proportions than the personal preservation of our liberty to live—and laugh. Living, and pursuing his humble occupation, his name would have been blazoned forth as the brazen trumpets of the profes-

sional buffoon—dead, it deserves the finest encomiums of our most gifted orators and can be fittingly sounded only upon the cither to whose sweet accompaniment our great epic shall be sung.

Airplanes for Sportsmen.

From the Scientific American.
 Now that the military aviator is returning to peaceful pursuits, there are many who believe that he will not give up flying. Indeed, there are several aircraft constructors who are already offering inexpensive airplanes for private use. One of the offerings is in the form of a small biplane, designed "for the man who rides his ranch and the man who loves the air," to quote the manufacturer's announcement. It is known as the "Dispatch Model," and sells for \$2,500. The factor of safety is said to be high, while the cost of upkeep is low.

Their View of Hearst.

(Returning soldiers of the 10th brigade drew up resolutions expressing their objections to Hearst as a member of the welcoming committee and reinforced the resolutions with the following caustic parody on "The Line the Tough Licker Shall Never Touch Mine.")

That's him, the guy in the black Stetson tile,
 With the cold storage air, the sanctified smile,
 That's waving the flag like he's scared to let go,
 The flag that we fought for at Thierry-Chateau;
 The flag that he hung on his paper to hide
 The coils of the snake that was hissing inside;
 If he wants to shake hands you bet I'll decline,
 For the hand that shook Bernstorff's will never shake mine.

If you ask why they pick that breed of a pup
 To welcome us home again, I'll give up,
 It don't seem to be just the right thing to do
 To try to mix yellow with the red, white and blue.
 I feel like a guy who has come home to his shack,
 To find a wolf waiting to welcome him back;
 If he puts out his paw I shall fall out of line,
 For the hand that shook Bolo's will never shake mine.

A job in Berlin would be more in his line,
 Shaking hands with Hun heroes, back from the Rhine,
 And telling the boches they have not fought in vain,
 And they'll get back their lost of Alsace-Lorraine;
 If he lumps me, you bet I'll sidestep some way,
 If he holds out his mitt, I'll dodge it and say:
 In a lingo he sure must know, "Nein, nein."
 For the hand that shook Bernstorff's will never shake mine.

Silk From Wild Insects.

From the London Times.
 At the Royal Institution Professor H. M. Lefroy said that the British empire had never realized the possibilities of the silk industry, and that it existed only in India, and dated from before British occupation. The French, on the other hand, had developed it in many of their colonies. None the less, there were 1,900,000 people engaged in the production of silk in India, and it was almost entirely a home industry.

The caterpillars and moths of "mulberry" silk were entirely domesticated creatures, now unknown in the wild condition, but there were three kinds which were the product of insects still living wholly or partly in the forests. The "Tasar," or "tussore" silk imported to this country came chiefly from China and Japan, but in India there were 100,000 collectors, 20,000 women spinners, and 80,000 weavers producing it for Indian consumption. The adult insects lived in the hill forests of northwest India. The cocoons spun by the caterpillars were collected and allowed to hatch, the males liberated, and the females were reared out on thatch, where they were visited by the males, and in due course laid eggs, the caterpillars from which were reared on trees. "Muga" silk was produced chiefly in Assam. The cocoons were bought from the collectors and attached to sticks until they laid eggs. The caterpillars, when large enough, were put on trees to feed. When a tree was stripped, a piece of cloth was hung to one of the branches, and the caterpillars collected on it were reared to maturity. "Eri" silk comes from caterpillars which feed on the castor oil plant. It is of great value in India, because it is the only silk which can be spun from cocoons without killing the caterpillar, and it is worn by a strict Hindu.

Will Britain Keep a King?

From the Los Angeles Times.
 Before the war there were many who said that George V would probably be the last king of Great Britain. They believed that the country would become a republic. Today some of them are not so sure of it. Throughout the war King George proved that he was a "regular fellow," as many Americans publicly called him, and the Prince of Wales, the heir apparent, showed that he was a chip of the old block. So correct and at the same time so thoroughly human was the behavior of the members of the royal family that the house, German though it is by descent, obtained more popularity than ever. Many there are who believe that England has nothing to gain and much to lose by changing its form of government. The king of Great Britain has far less power than the president of the United States. The king dare not do anything against the will of the cabinet. The existence of the cabinet depends upon the house of commons and the house of commons represents the will of the people. Therefore the people rule. If that is not democracy, what is?

Some Enduring Ecstasies.

From the New York Sun.
 Someone has cried out for a "new ecstasy." "What is the matter with the old ones? Have we forgotten?" That we live on a star. That no one has ever found out why two and two make four. That the sun is just as much of a miracle today as it was when it was first seen. That no one has yet found out where the music is when the violin is silent. That no Darwin has yet discovered how a breakfast creates one kind of thought and pumpkin pie another. That a child's steady gaze causes you to lower your own—and you know not why. That love is more rapturous to the civilized man and more of a mystery to him than it is to a savage.

Moral Shrewdness.

From the London Observer.
 "President Wilson's attitude is full of moral shrewdness. If he is to give some of the allies what they most want—America's signature to a guaranteed peace—the allies must give him what he most wants—the league and the main articles in its covenant."
 "Much mischief and futility would have been saved had it been plainly realized months ago by the allies, that either Europe must go through with the United States into a new plan for a better ordering and maintenance of peace in the whole world or the United States will wash its hands of Europe. And that would mean return, sooner or later, of German hegemony on the continent."

Income Tax Has Teeth.

From the Duluth Herald.
 Anybody who may be tempted to cheat Uncle Sam out of any of his due under the income tax should reflect upon what happened to Seymour L. Rau, a broker of New York. Mr. Rau ducked his income tax which should have been \$162.25. His case came before a federal court, and this is what the federal court ordered Mr. Rau to do: First, to pay double the amount of his evaded tax. Second, to pay two fines of \$150 each. And, third, to go to jail for 30 days. Beware the income tax! It has teeth!

Soldiers and the Battlefields.


Battlefield touring, curiously enough, seems to be becoming popular among the troops in France as a means of passing the time until general demobilization is ordered. The soldiers are invariably interested in those which were scenes of their own exploits. A system of short leaves has been authorized, and lorries de-railled for the tours. Ypres, Messines, Arras and Albert are easily first as sight-seeing centers, but places of lesser fame, such as Boesinghe and Wood 15 Bois Grenier, Combles and La Priere farm, Epehy and Bousies, are all claiming their crowds.

Our Occasional Observance.

A man will sit by the hour watching pennies, but if his wife asks him to match a piece of dress goods, what a howl of rage and indignation there is!—Indianapolis Star.

Without the needle the mariner could never thread his way through the sea.

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Mr. George E. Law, 18 1/2 North Franklin St., Brazil, Indiana, has a word of cheer for sufferers from LaGrippe and its results.

WORMS

"Wormy," that's what's the matter of 'em. Stomach and intestinal worms. Nearly as bad as distemper. Cost you too much to feed 'em. Look bad—are bad. Don't physic 'em to death. Spohn's Compound will remove the worms, improve the appetite, and tone 'em up all round, and don't physic. Acts on glands and blood. Directions with each bottle, and sold by all druggists.


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North Haven, Conn.—"Lydia E. Pinkham's Vegetable Compound restored my health after everything else had failed when passing through change of life. There is nothing like it to overcome the trying symptoms."—Mrs. FLORENCE ISELLA, Box 197, North Haven, Conn.



In Such Cases

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Perverse Critters.
 "I can't help thinking something," said the discouraged farmer, "that the worse you treat your hens the more eggs you will get from them. I remember an old joke where one man asked another: 'How do you get so many eggs?' 'Why,' said the other, 'I treat my hens so unscientifically they're all laying for me.'"—Boston Transcript.

Saved From the Rummage.
 "Oh, John," sobbed Mrs. John, "I've done something awful, and I'm almost afraid to tell you—but I must! I made a most awful mistake this morning and sent your new dress suit to the rummage sale instead of your old one, and when I found out what I had done and ran over to get it back it had been sold."
 "That's all right, Mabel, dear," said John amiably. "I stopped in at the sale myself and bought it back for 35 cents."

The Hum of the Mill.
 He was a lad from the backwoods of Arkansas, where sawmills are numerous. Going into the army and overseas he arrived at Camp Codford, England. While here he saw and heard his first airplane. The aviator was flying low and the buzz of the engines could be distinctly heard. Turning to a buddy he says: "Where is that sawmill I hear?"

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Criticism.
 "Does your wife sing?"
 "Er—that's a matter of opinion," Boston Transcript.

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