

The Farmington Enterprise

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\$1.50 A YEAR.

INCOME TAX AND THE FARMER

Statement of New Law Prepared by Attorney Corbit, of Oxford, to Help the Farmer

For the benefit of our farmer friends in "making good in filing their report to the internal revenue collector, which must be done" before March 1, 1918, we take the following article from the Orion Review, with the thought of helping the farmer in making out his report. Blanks for the purpose can be obtained from Internal Revenue Collector Brady at Detroit.

Another opportunity to "do our bit" in the Great War will present itself this spring, for the first time in more than fifty years in the payment of a direct Federal Income Tax. So much uncertainty exists regarding the exact method of computing such tax that the following clear and comprehensive statement in regard thereto, from a farmer's standpoint, by Attorney R. M. Corbit, of Oxford, who has given this matter his special attention, will be welcomed by the large circle of Review readers:

All cash actually received from whatever source during the year 1917, is computed as income for the year to be reported.

Any crop raised and not sold during the year and the money received therefor, is not considered as income for the year. In the case of stock sold, deduct the first cash cost, and the balance is income. If all were raised on the farm, then all is income for the year sold.

If the farmer is a married man, he is entitled to an exemption of \$2,000, and in addition, one entitled to an exemption of \$200 for each minor child at home under 18 years of age.

The actual living expenses of the family are not deducted, as the \$2,000 exemption is to cover this expense.

Any money actually paid out for labor for seed, for feed, for fertilizer or other expense in producing the crop, is deducted. Also all money paid for taxes during the year are deducted. All insurance premiums paid out during the year on crops or buildings, except the interest of the party reporting, is deducted as expense.

Any money paid for new buildings or for stock, or for silo, or new machinery, is not deducted, as this is regarded as capital. What is paid for filling silos on any thresh hill, or coal bills for threshing, or labor paid, is deducted.

All interest actually paid out during the year is deducted as expense. All interest received during the year is counted as income.

Money used to buy Liberty Bonds is not expense deducted. Interest paid on money borrowed to buy Liberty Bonds is not expense deducted. All interest received from Liberty Bonds is not income, unless bonds to the amount of \$5,000 or more are held, and then income is computed on the excess.

All persons subject to the tax have until March 1st to file their report. Parties subject to the tax have until June 15th to pay the tax. The tax is 2 per cent on the excess income subject to the tax up to a certain amount when the tax is increased on such excess.

All cash received for cream, milk, butter or eggs is income. Money paid for chicken feed, cow feed, paris green for potatoes or formaldehyde, is expense. Stock dying is not expense deducted. Insurance received for stock killed by lightning is income. Expense of new buildings, except dwelling occupied by party reporting, is expense deducted.

A. Y. M. V. C. A. Older Boys' conference will be held at Birmingham, February 22 and 23, in the high school. A good program is being prepared.

Martha Roberts Passes Away

Again this community has been called upon to part with one of its long and well beloved residents, in the person of Mrs. Martha Roberts, who passed away January 18, 1918. Beautiful and consoling funeral services were held at the Universalist church, January 21st, Rev. Willis A. Moore officiating, and interment being made in Oakwood cemetery.

Martha Beckwith was born at Redford, July 29, 1836, being one of seven children, of whom one brother, Henry Beckwith, is living. She is also survived by a daughter, Mrs. J. S. Johnson; a grandson and a large circle of relatives.

She was married to George Roberts, of Farmington, August 31, 1855, and had lived at the family homestead until her death. Previous to her marriage she had made her home in Farmington for a number of years, so the ties of friendship in this community were lifelong.

Outside of her immediate family there are none who will miss her more than will her fellow members of the Ladies' Union of the Universalist church, who have enjoyed the duties and privileges of that society side by side with her for a quarter of a century. To all she was known as a good woman, efficient, unostentatious and amiable.

"Her ways were ways of pleasantness and all her paths were peace."

Council Proceedings

Farmington, Mich., Jan. 10, 1918.

At a special meeting of the Common Council of the village of Farmington, called to order by President Francis, the following trustees were present:

Trustees present at roll call: Webster, Nichols, Ely, Watters and Meyers.

Absent: Pauline and the clerk. Trustee Nichols was appointed to act as clerk.

The meeting was called to discuss the proposition of allowing School District No. 5 to occupy Water Works building temporarily for school purposes. The proposition made by the district was to finish off the hall at district expense the village to install a new furnace for heating purposes, was discussed.

On motion by Meyers, supported by Nichols, the above proposition was granted, the vote being as follows:

Yeas—Watters, Webster, Nichols and Meyers.

No further business appearing council adjourned.

F. H. Nichols, Clerk pro-tem.

Red Cross Notes

The Shawasssee Street Red Cross circle met Wednesday afternoon with Mrs. E. Roos.

The O. E. S. Red Cross meeting will be held with Mrs. E. F. Holcomb this (Friday) afternoon.

Fairview Red Cross circle met with Mrs. Jess Gatas Wednesday, seven ladies present. Coats pajamas and bed socks were made.

It was decided that the ladies would meet there until warmer weather, and they are not confined to Wednesday—any day the ladies feel that they have a few hours to sew, they can come.

The Patriotic Circle of the Red Cross met last Thursday with Mrs. Albert Conn. The circle completed a pair of pajamas and 1 dozen body bandages. Members of the circle have handed in the following knitted articles: 7 sweaters, 6 trench caps, 6 pair socks, 2 pair wristlets and 1 muffler. The next meeting will be held January 31st with Mrs. William Heaney.

OBSERVING FUEL RELIEF ORDERS

Farmington Merchants Closed Monday—Nine Hours' Business on Other Days

The fuel administration order for the Monday closing on Saturday. The barber shops and is being generally observed by our merchants and citizens. Our merchants united, choosing the hours of from 9 a. m. to 6 p. m., except Saturdays, when the hours will be from 9 a. m. to 9 p. m., 12 hours being allowed on Saturday. The barber shops, bowling alleys and pool rooms have chosen the hours of 12 m. until 9 p. m.

We urge the citizens of Farmington and vicinity to co-operate with the merchants in observing this order and do their trading during the hours they are open, as the merchants have no choice in the matter; but will do all they can to accommodate their customers.

Churches are given six hours for services which will not effect services in this village.

Last Monday was a typical holiday in this village as far as could be made so, and the streets were deserted all day.

The schools were closed Friday on account of the teachers' institute but resumed again Monday in the High School, and will continue their sessions for the present. The remodeling of water works hall is progressing rapidly and will soon be in readiness for the lower grades, in place of the old school house which burned.

There was apparently little or no protest in this village in making effective the Garfield and Prudden orders, and all were satisfied to "do their bit."

Sounds Like a Joke

(Special to the Enterprise)

Lansing, January 24. "While it may seem like rubbing it in," said Food Administrator G. A. Prescott as he bowed over a joke was steam radiator in the State House today, "nevertheless it seems like a public duty to call the attention of the people to a possible ice shortage next summer. The demands of war are rapidly exhausting the supply of ammonia, one of the chief ingredients in the manufacture of artificial ice and that ice makers are going to have a hard time to get anywhere near a normal amount of this drug is already well known. Few people will need to be told next summer to look after their coal needs for next winter. Well, let me add it is a good idea to think about next summer's ice supply; in other words, get the ice while the getting is good," said Mr. Prescott.

While we in the rural districts, perhaps do not see the necessity for such a warning, nevertheless it is true, as many of us know, that the ice and nearly all of that in the south is manufactured, and without ammonia ice cannot be produced artificially. Hence the government is urging all rural communities to harvest as large crops of natural ice this winter as possible to care for.

Wixon will hold a farmer's institute at the K. O. T. M. hall today (Friday)—two sessions morning and afternoon.

All Male German Aliens

All male German alien enemies in Farmington township over 14 years of age, are required to be and personally appear, to be registered, at the postoffice in the village of Farmington, at some time between February 4th and the 9th, between 9 o'clock a. m. and 8 o'clock p. m.

Each registrant is required to furnish four unmounted photographs of himself, not larger than 3 by 3 inches, on thin paper, with light background. The penalty for failure to register, is internment during the war.

Dated January 25th. A. D. 1918. F. H. M'GEE, Postmaster, Farmington.

"No One Lives Unto Himself"

Some good things have already come out of the war. Not the least of these is the better understanding that has come between men of all classes. Time was when it was the fashion of the city man to talk about the farmer as if he did not amount to much. Now everybody knows that the farmer is, and always has been, a good citizen, a man the world cannot get along without. That ends the petty disposition some people once had to laugh at the country man, and the world is the better for it.

The sooner we all recognize that none of us lives to himself alone, but that we are all closely linked together by the bonds of a great common good, the better it will be for humanity. The farmer can do better work if he feels that his neighbors of the city are appreciating his worth and the value of what he is doing. We all like to feel that we are held in esteem by our fellows.

In just the same way it helps the city man to know that he has the confidence of the farmer. He is glad that the farmer trusts him to do the right thing. The commission man will work hard to make a good sale of the produce that has been sent to him; to dispose of it he thinks, "Now that man back there on the farm expects me to do my level best for him; I will do it."

And then, the nation in which all men, of whatever condition in life, are working and thinking and planning along the same right lines is a much stronger nation than the one where the citizens are, if not antagonistic, at least indifferent to each other's best good. This being so, we hail with joy the tendency to get closer together, to stand shoulder to shoulder in everything that relates to the health, wealth, and happiness of the world. And this is a thing at which we may all do something. The time to do it is now.—Oxford Leader.

Six Times As Large

There were 1,428,650 enlisted men and 110,865 officers in the United States Army at the opening of 1918, more than one and a half times as large as any force ever before mobilized by this Nation, according to a statement by Secretary of War Baker. During the war with Spain the Army of the United States at its maximum strength aggregated 272,000 men and officers. The Army in the field and in training now is practically six times as great as the maximum number under arms in the Spanish-American War.

About 45,000 officers were commissioned from civil life in the two series of training camps, nearly eight times as many as the number of officers in the Regular Army, April 1, 1917.

Card of Thanks.

We wish to express our heart-felt thanks to our neighbors and friends for their many acts of kindness during our late bereavement; also for the floral offerings.

Mr. and Mrs. J. H. Johnson, Wilmer R. Johnson.

We print auction sale bills.

FROM OUR EXCHANGES

Newsy Items Taken From Other Papers in and About the Country.

If there is a shortage of ice next summer the weather man will have some strong alibis to present.—Wayne Weekly.

The body of a well dressed man of 35 years was found beside the M. C. tracks at 8 o'clock last Friday morning.—Rochester Era.

Township Clerk H. A. Horton is receiving lots of dead sparrows which are being brought in by the bounty of two cents a head that the state pays. One farmer brought in a sack containing 249 dead birds Monday.—Holly Advertiser.

Saturday's storm brought out the reminiscence that on April 6, 1886, snow fell to the depth of 3 feet in this region of country, the worst storm on record up to that time. The temperature, however, was moderate, and the snow remained but a few days.—Northville Record.

A snow plow, driven by two engines, went north on the M. C. Tuesday afternoon, the first train to reach here from Detroit since Friday night. No mail was received from our metropolis, however, until the following day.—Rochester Clarion.

Last Saturday and Sunday 18 steam and hot water plants froze up in Birmingham and one blew up (overheated). This was assistant P. M. Hoteling's, the query is where did he get his coal? The plumbers and steam fitters now wear a Douglas Fairbank's smile that won't come off, besides diamonds as big as horse chestnuts. It sure is an ill wind that don't blow good to some one.—Birmingham Eccentric.

Returns from Waco

Russell Shutts, who enlisted in the U. S. Army, August 1st, at Ypsilanti, was discharged December 29th because of ill health which prevented him from doing the work demanded. He returned home last Wednesday. On his return trip he spent two weeks with relatives and friends at South Bend.

He belonged to the 107th Field Signal Battalion, which corp is now stationed at Camp Merritt, New Jersey, waiting transportation. He was seven weeks in the base hospital and reports the Red Cross nurses as very kind and dutiful.

He had three minor operations, but reports that upon refusal to such you are sentenced to at least five years at Leavenworth, with a dishonorable discharge. He says the climate is very warm, and finds the change so much greater than he anticipated.

There was 30,000 in the camp, of which 3,000 were discharged, because of inability. After a short stay at home he expects to return to New Mexico for his health. He reports their rations of good substantial food and a plenty.

Taxes Due

I now have the tax roll for Farmington Township in my hands for collection of state and county taxes, and will be at the Farmington State Savings Bank on Fridays and Saturdays, during banking hours, until February 9th, to receive your taxes.

R. H. MARSH, Township Treasurer

Don't overlook the liners.

Some One In Our Town

will give you a personal invitation to our

SUNDAY SCHOOL

Then you will know how very anxious we are to have you attend—11:45 to 12:35.

M. E. Sunday School

Soldier Insurance

Every soldier, sailor or nurse, commissioned or enlisted man of any age, has the right between now and February 12, 1918, to take out life and total disability insurance up to \$10,000. The cost ranges from 65 cents monthly at the age of 21, to \$1.20 monthly, at the age of 51, for each \$1,000 of insurance. The payment of such premium is comparatively a very small charge upon a soldier's pay. The premiums, if the man so directs, will be deducted from his pay, thus freeing him of all trouble or worry in the matter. This is not charity, but justice to the enlisted men and women and their loved ones at home, and each and every one should promptly take the benefits of this law. Young men in camps may possibly not fully appreciate the importance of the government provision for insurance and on this account their families at home should acquaint themselves with the facts and see that their soldiers take action in securing insurance.

LITTLE WANT ADS

FOR SALE—Portland Cutter. Inquire Clyde Adams, at Cook's store. 11tf

FOR RENT—20 acre farm. Inquire of A. E. Nacker, at Cook's store. 10tf

STATIONERY—Let us print you some nice stationery. Good work and reasonable prices.

FOR SALE—Small Base Burner coal stove, in good condition. Inquire of Kenneth Lord at Ely's garage.

FOR SALE—Visiting cards—either printed or engraved. Best of work and prices right. Ask the Enterprise man.

FOR SALE—Large sheets of Blotting paper, also Bristol Board, Cards of all kinds, either printed or plain. Call at the Enterprise and see what we have.

BIRTH CARDS—We will print you a neat card announcing the birth of your baby, and furnish the envelopes for mailing. Cards and envelopes 25c for 50 cents. Enterprise office.

Enterprise liners sell things.

New Lamphere Hall

Every SATURDAY Evening

SOCIAL DANCE

AT

REDFORD

Good Music, Fine Floor, and best of order.