

COURT HOUSE NEWS

Warrants Issued
Louis Zimmerman, sheep claim \$15.78
Joan Sedle, Swan Creek, ditch No. 1279 74.00
Emil Weber, stamps for birth of Education 3.86
J. L. Perkins, Pike Ditch No. 1296 105.35
L. J. Markle, Franklin Ditch No. 1284 155.99
E. H. Peabody, Fulton Ditch No. 1258 191.52
First National Bank, advanced draft Chesterfield School 3000.00
Farmers State Bank, advanced draft Franklin School 2500.00
Farmers and Merchants Bank, advanced draft Fulton School 3000.00
First National Bank, advanced draft Fulton School 3000.00
Farmers and Merchants Bank, advanced draft Fulton School 1000.00
Farmers and Merchants Bank, advanced draft Fulton School 1000.00
Peoples Savings Bank, advanced draft Fulton School 3000.00
First National Bank, advanced draft Fulton School 3000.00
Peoples State Bank, advanced draft Fulton School 4000.00
Farmers and Merchants Bank, advanced draft Fulton School 4000.00
Peoples State Bank, advanced draft Fulton School 4000.00
Home Savings Bank, advanced draft Fulton School 4000.00
Lyons Commercial Bank, advanced draft Lyons School 1000.00
Peoples State Bank, advanced draft Fulton School 4000.00
Farmers and Merchants Bank, advanced draft Fulton School 2500.00
Real Estate Transfers
Waldo Wheeler to John and Anna Becker, part lots 17 and 18, Zellers Ad. Swancreek.
Elias Fund to Carl Biddle, 80 acres Sec. 8, 10, Dover Township.
Hettie Morningstar to Margaret Sweeney, lot 119, Newcomers Ad., Wauseon.
Orlando Reichardt et al 16 acres Sec. 8, to Geo. F. Evers, Chesterfield.
Geo. F. Evers to Wm. H. and Lulu C. Nachtrieb, 16 acres, Sec. 8 Chesterfield.
Amos Baker, 36 acres, Sec. 24 to May Baker, Swan Creek Township.
Fred Atkinson to Albert E. Miller, 10 acres, Sec. 10, Fulton Township.
Building Notices
Enid Baum, Fulton Township, barn estimated cost \$300.00.
Daniel Myers, Gorham Township, barn, estimated cost, \$1000.00.
F. B. Powers, Gorham Township, chicken coop, estimated cost \$250.00.
New Cases in Court
The American Can Co., filed thru I. W. Pressler, action for money only amount \$171.90 vs M. E. Walls.
The Vernier McLaughlin, Probek Co., filed thru F. E. and J. M. Ham, action for cognovit note vs Jacob Short.
Anthony Koralewski filed through Denman et al, action for money only amount \$300.00 vs Frank Lyczynski.

BITS O' NEWS

EDGERTON — The village council has purchased a motor fire truck at a cost of \$3,500.
BRYAN — B. F. Rupp will retire from the village council the first of the year after serving 16 years.
NAPOLEON — A total of \$326.40 was cleared by the tag day ladies for the hospital.
SWANTON — For the first time in history Swanton H. School is to have a girls and boys Basketball team.
BRYAN — At a public auction sale conducted by Mrs. Anstraw, three horses were sold for \$8.30. One brought only 85 cents, another \$2.50 and the third \$5.00.
STRYKER — Farmers of Springfield Township held a sparrow, rat and mice contest. 1800 rats, 10,000 sparrows, 1,000 mice and 24 hawks and owls were killed.
HICKSVILLE — As Clarence Daub entered the house and was emptying the shells out of his gun, after hunting, in some manner or other, his gun was discharged and struck his wife in the side. Physicians hope for her recovery.
NAPOLEON — Adam Dietrich, a Ritchfield Township farmer was arrested on complaint of Humane Agent, Grace Yarnell, for striking his 15-year old daughter, Wanda across the face with a whip. He pleaded guilty and was fined \$24.25.

TEST SHOWS MILK IS AN ESSENTIAL FOOD

College Worker Announces Result of Experiments on Vitamine Values
Announcing results of experiments in the agricultural chemistry laboratories of the Ohio State University, Prof. J. F. Lyman of that department reports feeding tests on white rats which bear out the dairy farmers' contention that "there is no substitute for milk."
Twenty-seven white rats, animals raised especially for experimental purposes on a farm near Indianapolis and supplied to investigators the nation over by that concern, were taken to the Columbus laboratories and divided into groups of nine. The first group got bread and milk, the second bread and meat; the third, bread alone.
The test ran 18 days. At the end, the milk-fed rats had gained an average of 38 grams; the meat-fed rats had put on 27 grams; while the bread-fed groups showed advances of only 3 grams.
Moreover, the milk-fed rats stayed sleek and strong, while those kept on bread alone went all to pieces, and in some manner or other, his wife was discharged and struck his wife in the side. Physicians hope for her recovery.

CHANGE IN PROCEDURE

Important changes in income tax procedure, directed by Commissioner David H. Blair, are embodied in a Treasury decision effective December 16, which provides for the prompt adjustment of claims for refund and abatement of Federal taxes. Hereafter when an overassessment or overpayment was disclosed by the audit of an income tax return, the taxpayer was invited to file a claim for the abatement of the overassessment or the refund of the overpayment. When received the claim was registered and filed away until reached in due course for consideration. Because of the large number of such claims filed, delay in adjustment necessarily resulted.
After December 15th, taxpayers will not be advised of their privilege of filing a claim for the refund of taxes which have been paid in excess of amounts legally due, but instead will receive a certificate of overassessment and a check in correction of the error, or if an assessment is outstanding against the taxpayer for income or excess profits tax, the overpayment will be applied as a credit against the assessment, and the balance immediately refunded. This will be of distinct financial advantage to both the taxpayer and the Government. It will do away with the necessity for the taxpayer filing a claim for abatement and refund, but is expected that the number of such claims filed each month will be greatly reduced. Efforts are being made by the Bureau to adjust within six months, all claims now pending and thereafter to keep the work current. The Revenue Act of 1921 provides that under certain conditions interest shall be paid upon claims from the date of the payment of the tax to the date of the allowance of the claim. The new procedure should greatly reduce the amount of interest which the Government must of necessity pay upon claims for refund.

ANNUAL MEETING

The Fulton Live Stock Co., will hold its annual meeting, Tuesday January 3rd, 1922 at 1:00 p. m. in the All Stock Holders, Farm Bureau Members and all those interested in the marketing of Live Stock are urged to attend. The following program has been arranged:
1:00 p. m., opening remarks by Pres. E. B. Beatty
Secretary and Treasurers Report by F. M. McConkey
Action of three Directors
Address by Representatives of the Ohio Live Stock Shippers Association.

INCOME TAX

With the approach of the period for filing income tax returns, January 1, to March 15, 1922, taxpayers are advised to lose no time in the compilation of their accounts for the year 1921. A new and important provision of the Revenue Act of 1921 is that every person whose gross income for 1921 was \$5,000 or over shall file a return, regardless of the amount of net income upon which the tax is assessed. Returns are required of every single person whose net income was \$1,000 or over and every married person living with his or her spouse whose net income was \$2,000 or over. Widows and widowers and persons separated or divorced from husband or wife are regarded as single persons.
Net income is gross income, less certain deductions for business expenses, losses, taxes, etc. Gross income includes practically all income received by the taxpayer during the year; in the case of the wage earner, salaries and wages bonuses and commissions; in the case of professional men, all amounts received for professional services; in the cases of farmers all profits from the sale of farm products, and rental or sale of land.
In the making of an income tax return for the year 1921, every taxpayer should present to himself the following questions:
What were your profits from your business, trade, profession or vocation?
Did you receive any interest on bank deposits?
Have you any property from which you received rent?
Did you receive an income in the form of dividend or interest from stocks or bonds?
Did you receive any bonuses during the year?
Did you make any profit on the sale of stocks, bonds or other property, real or personal?
Did you act as a broker in any transaction from which you received commissions?
Have you any income from royalties or patents?
Have you any minor children who are working?
Do you appropriate, or have the right to appropriate, in earnings of such children? If so, the amount must be included in the return of income.
Has your wife any income from any source whatsoever? If so, it must be included in your return or reported in a separate return of income.
Did you receive and directors' fees or trustees' fees in the course of the year?
Do you hold any office in a benefit society from which you receive income?
Answers to all of these questions are necessary to determine whether a person has an income which is large to require that a return be filed, and may be the means of avoiding the heavy penalties imposed for failure to do so within the time prescribed.

HIGHWAY CONSTRUCTION FACTS

It is no secret that in the past a certain group of foreign interests, people that never have and probably never will pay a single dollar into the county treasury as taxes, directly, and thru local gun shoe tactics have attempted to dictate to the taxpayer through their officials as to just what shall be done in the way of highway construction, the type of road and as to the quality and quantity of material that shall actually go into the road. This is not only a local condition, but is prevalent throughout the country.
It is a very easy matter to mislead the public, but they cannot be fooled all of the time, especially so, since the advent of the automobile, which provides a rapid and economical means of travel. By this easy mode of transportation the automobile owner in traveling from county to county and state to state becomes enlightened as to what is being done elsewhere and what the value of a good road really means.
The arrogant interests, however, have become acquainted with the facts, and are now unable to proceed as they formerly did, and are now seeking the more direct way of disseminating propaganda that both Federal and State government aid in the construction and maintenance of the main traveled routes is all wrong, and that a state highway department charged with the construction and maintenance of the Main Market Routes and the Intercounty Highways, is an institution that is an extravagance of public funds and an unparalleled graft. This method of attack on the taxpayer has been brought about by the greater part of the highway departments, where they are failing to further their game thru local officials they endeavored to attract on the highway, where they are further their interests thru the state highway departments, where they are being informed by the departmental officials that maintenance records of the roads constructed and engineering reports in general, and not personal ideas and selfish motives, will direct future highway construction.
This being the case this element is resorting to the most absurd tactics in discrediting the activities of the State Highway Department, and, actually are advocating the abolishment of a department of the kind and installing this pernicious propaganda into every agricultural interest organization in the state.
With modern traffic being Nation, State and county wide in scope, an efficient State Highway Department having jurisdiction over interstate routes is an absolute necessity.
To call your attention to the method used and the precociousness of some of the propaganda, we will cite you to statements that were made thru a Wauseon newspaper of the week of December 15th, in reference to the discontinuation of the construction of hard surfaced roads on the main traveled routes in one of our adjoining states during the season and the coming year. A copy of the letter received in a reply to an inquiry of the Fulton County Surveyor from Mr. C. Gray, Chief Engineer, Indiana State Highway Commission, is published herewith, and we will let you judge to the truthfulness of the press article.
Indianapolis, Indiana December 21, 1921
Mr. R. I. Bernath, County Surveyor, Wauseon, Fulton County, Ohio.
Dear Sir:
This will acknowledge the receipt of your letter of December 19th, relative to the type of hard surfaced pavement laid by the Commission during 1921. In reply, I will say that we laid approximately eighty miles of hard surfaced pavement during 1921 and seventy-five miles of this was one course plain cement concrete pavement.
We expect to lay, during 1922, between 125 and 150 miles of hard surfaced pavement.
We receive bids on pavements only, namely bituminous concrete on a six inch concrete base, vitrified brick on a five inch concrete base, and one course plain cement concrete on a base at the edges and eight inches in the center. Due to the high cost of brick and asphalt pavements, it is quite likely that the greater portion of our program for the coming year will be concrete. Both the concrete and asphalt roads, which we laid to date, having laid approximately 125 miles of concrete, and ten miles of bituminous concrete since the Commission was organized, have been very satisfactory.
Trusting this is the information desired, I am,
Yours very truly,
C. Gray, Chief Engineer, Indiana State Highway Commissioner.

ESCAPED INJURY

Vernon Brown, who lives east of town escaped injury Monday afternoon when a Wabash train hit the coupe at the Scott street crossing in Napoleon. The car skidded and overturned into the ditch. The machine was badly damaged. A small boy riding with Mr. Brown was slightly bruised.
Several years ago a fast train hit Brown's machine at the Shoop Avenue crossing on the N. Y. C. leaving him unhurt.

A LITTLE BIT OF PEW

Here's a little sermon from an exchange that is as full of truth as a watermelon is full of meat—read it twice to be sure you don't miss any of it:
"Tell me not in mournful numbers advertising is a dream, for the business man who slumbers has no chance to skin the cream. Life is real! Life is earnest! Competition's something fierce, for if dividends thou yearnest, learn the parry thrust and pierce. In the business field of battle, molly-coddles have no place; be not like dumb driven cattle, be a live one in the race. Lives of great men all remind us we must bring the bacon home, and departing leave behind us footprints on another's dome. Let us then be up and doing, otherwise we may be done; still achieving, still pursuing—advertise and get the 'Mon.'"
Don't forget — time for paying taxes extended until January 20th, 1922.

T. AND I. CONDUCTOR HURT

Conductor Woodward of Bryan, of the T. and I. received painful injuries here Saturday evening, during the severe wind storm. He was in the middle of the street, in front of the electric depot, bending over in the act of throwing the switch, when Chester Theobald of Wauseon, driving west struck Mr. Woodward with his auto, throwing him several feet and tearing the ligaments of his left leg. The storm was so fierce Mr. Theobald was unable to see. He stopped, picked the injured man up and is doing all he can to make him easy. — Delta Atlas.

WOMANS CLUB

January Third
Hostess Jeanette Stutesman
New Years Reception
Entertainment Committee, Chloe Edgar
Music

LINCOLN CAMPAIGNER DEAD

R. S. Hick, 93 years old, who campaigned with Abraham Lincoln and was one of the few surviving delegates to the convention at Springfield, Ill., in 1854, when the Republican party organization was started, is dead at San Bernardino, Calif. Mr. Hick was born at Floyd, N. Y., in 1820.

CONFIDENCE IMPARTS A WONDERFUL INSPIRATION TO HIS POSSESSOR.

Confidence imparts a wonderful inspiration to his possessor.

OUR Clearance Sale

Starts Today on Suits and O'Coats

Our stocks are too big for this time of the year. We've cut our prices to cut down our stock--that's all there is to it. You save money: we get our holdings back to normal.

Hart, Schaffner & Marx & Clothcraft suits and overcoats cut

20% to 30%

You save real money on every article. They were very reasonably priced in the first place. Now the values are extraordinary.

Underwer and Sweaters reduced 20% to 30%

HARRISON & FUNKHOUSER BROS. The home of good clothes and shoes

OUR Clearance Sale Starts Today on Suits and O'Coats and O'Coats Our stocks are too big for this time of the year. We've cut our prices to cut down our stock--that's all there is to it. You save money: we get our holdings back to normal. Hart, Schaffner & Marx & Clothcraft suits and overcoats cut 20% to 30% You save real money on every article. They were very reasonably priced in the first place. Now the values are extraordinary. Underwer and Sweaters reduced 20% to 30% HARRISON & FUNKHOUSER BROS. The home of good clothes and shoes

MARKET CONDITIONS

Continued increase in the receipts of cream throughout the producing sections has resulted in a little uneasiness and a lower butter market, with a corresponding decline in prices being paid for butter fat.
The American Association of Creamery Butter Manufacturers reports an increase of 45.7 per cent in the make of butter for week ending Dec. 17 over the corresponding week in 1920.
Poultry dealers have experienced a heavy run of poultry throughout the country. Selling prices in the consuming centers have generally been depressed, on account of the large supplies arriving, but it has had only a small effect on buying conditions in producing sections.
The sale of turkeys for Christmas trade has not been satisfactory and indicates that consumers will not pay the high prices for dressed stock which were necessary by reason of the values given to live suppliers in producing sections.
There is a much larger supply of poultry in storage. The United States Department of Agriculture in its report of December 21, 1921 shows the following quantities stored in Chicago, New York, Boston and Philadelphia.
1921 1920
lbs. lbs.
Chicago 28,501,447 23,105,375
New York 24,090,492 19,080,013
Boston 4,452,938 4,391,874
Philadelphia 2,466,924 2,321,572
Total 59,512,201 48,898,839
Excess 10,613,362
In view of the large holdings, receivers are showing some hesitancy toward increasing their storage holdings at price levels which have prevailed during the past few weeks.
The fresh egg supply continues to increase, due to the fine open weather. The United States Department of Agriculture in its report of December 21, 1921 shows the following comparative stocks:
1921 1920
Cases Cases
Chicago 293,080 161,617
New York 374,512 227,272
Boston 93,645 66,887
Philadelphia 41,014 25,721
Total 802,251 501,487
Excess 290,764
This indicates quite a large carry-over into 1922, and unless there is an immediate increase in the rate of consumption, or continued severe winter weather, only moderate prices may be expected on new laid eggs.

SOME GOOD ADVICE

John H. Patterson, 77 years old, head of the great National Cash Register plant, said at his birthday celebration a few weeks ago: "Keep the young by associating with young things. The newspapers are the youngest—born every day—or at least once a week."
You can't ignore that truth, and you can't deny that the newspaper is the greatest means of education in any community. Try to conceive a community like Wauseon, for months, or even a week without a newspaper. The whole world might be in flames, great inventions might be born or have started. Yet, if there were no newspapers there would be no means of carrying such intelligence to the family circle.
The newspaper is always a bargain no matter what price you are asked for it. Fortunately the cost is small, only a penny or two. And no man living has yet found anything for the same money that renders as great service or gives as great benefit.
(Continued on last page)

START IT RIGHT

There is but one way to get more out of the year 1922 than you got out of the year which preceded it—and that is to start it right.
Good resolutions made upon the New Year are just like so much pie crust, they are very easily broken, unless you make a firmer resolution than all the others—and that is to resolve to keep them. There is but one safe way to lay out those resolutions and that is to look back over the years that have gone single out misdeeds that have been made, and then resolve not to make the same mistakes again.
Despite the fact that there is a lot of misery in the world, if we could corral it, drive it all into one big hench, and then take note of it. But fortunately there is happiness enough to over-balance it, where we can find one case of misery we find a dozen cases of happiness. There isn't actual want, or privation, or heart-rending cases of neglect in Wauseon, and we know of no such cases in the community surrounding. But with all this there is still more happiness to be had than has been experienced during the past year if we will but make up our minds now, as we start a new year, to search for it. Hunting for happiness is just like hunting for anything else—the harder you hunt the more apt you are to find it. It isn't going to come to you, unless you cultivate the habit of carrying it to others. Why not make one big wholesome resolution for the year—make it broad and then stick to it. And why not let that resolution be that you will do at least one kindly act toward a neighbor, a friend, or even a stranger who may be in our midst every day during the entire year. This doesn't mean you will have to dig into our pocket for a present every day. It doesn't mean you'll have to neglect your business. For no matter where you are you can find time to do something that will make someone smile, that will make someone's heart happy for a passing moment—and that is as kindly an act as anyone can ever do. Resolve to do a kind act every day during the year 1922, and see if there isn't a lot of happiness lying right around home that you have been overlooking in the years gone by.

SHORTS AND MIDDINGS

Five week to Farmers' Week, Jan. 30-Feb. 3.
SAYS SAM: It's what you give, not what you get, that counts.
A concrete floor and foundation is generally best for the henhouse.
One ear of corn in five is estimated to have been hurt by the corn ear worm last year.
Meat-scrap fed Kentucky hens in an experiment increased the egg yield five times.
Farmers' cooperative organizations now do a 720 million dollar business annually, says a recent Government report.
The National Tuberculosis Association finds more than 5,000,000 American school children suffering from lack of the particular kind of food growing children need. This leads to malnutrition which, say dietitians, can be avoided by an abundance of milk and vegetables in the youngsters' diet.

FIRST NEWSPAPER PUBLISHED IN OHIO

Probably but few people are aware of the fact that the first newspaper published in Ohio, which was then the Northwest territory, was published in Cincinnati, the first issue being dated Nov. 9, 1793. It was named "The Centinel of the Northwest Territory." It was a very small paper of four pages and about half the size of a single page of this paper. In it appears an advertisement offering a reward of \$108 for "every scalp of an Indian, having the right ear appendant, for the first ten Indians killed within a specified time."—Ex.

This office makes a specialty of printing wedding announcements both announcements and calling cards. New and attractive lines for those who wish to be up-to-the-minute. Let us give you our prices.

BIG TURKEY DINNER NEW YEARS Sunday, January 1, 1921 \$1.00 The Plate Chicken dinner every night and Sunday. AVERY INN F. W. AVERY, Prop. A Little Better Service—A Little Better Food—A Lot More Homelike Wauseon, Ohio