

INCOME TAX

INCOME TAX MUST BE FIGURED UNDER THE U. S. LAW

From Expenses May Be Deducted From Income

Shrinkage in weight or value of farm products held for favorable market prices cannot be deducted as a loss, for the reason that when such products are sold the shrinkage will be reflected in the selling price.

Sale of Farms and Land.
The value of agricultural lands has been jumping during the past few years, and during 1919 many owners sold out part or all of their lands at big profits. All such gains constitute income and must be taken into the net income for the year.

Any person who sold part of a farm or ranch, or part of a parcel of land, must also show any gains realized by the sale.

The method of figuring gains and losses on such transactions is prescribed in the Income Tax regulations, copies of which may be secured from Internal Revenue Collectors.

Forms for Returns.
The Internal Revenue Bureau has issued an improved Form 1040F for the use of farmers. This form, together with Form 1040A or 1040, will give the farmer explicit information as to how to properly figure his net income for 1919.

There are two methods of figuring a farmer's income tax return this year. He may make his return on the basis of the difference between the money and goods received for his products and the cash paid out for actual allowable farm expenses within the year. Or he may make his return on the accrual basis, which means computing the receipts and expenses that pertain to the taxable year, excluding income earned and expenses incurred in previous or succeeding years.

Police Jury Proceedings

BE IT REMEMBERED, that the Police Jury of the Parish of Madison, State of Louisiana, met in the Court House in the City of Tallulah, Madison parish, Louisiana, on the above date, in called session convened, with the following members present:

Alex Clark, President, J. B. Galloway, J. V. Wright, W. H. Hewes, W. T. Oakes, E. B. Saunders, J. H. Devine.

Absent: A. E. Hinds.
A quorum present:
Whereupon the following proceedings were had and ordered recorded:

By Mr. J. V. Wright:
WHEREAS, the Police Jury of the Parish of Madison, under resolution of April 2nd, 1919, and under the provisions of Act 49 of 1910, petitioned the State Highway Department, Board of State Engineers, for State Aid and Supervision and for Federal Aid in the construction of the Tallulah-Lake Providence Highway, and

WHEREAS, the State Highway Department, Board of State Engineers, has made the necessary surveys, and has submitted a report, together with maps, plans, profiles, typical sections, etc., relative to the location, length, quantities and estimated cost, etcetera of said highway, situated in the Parish of Madison, State of Louisiana, between East Carroll parish line and southern limits of the Village of Tallulah same being approximately 10.49 miles long, and

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said highway, and provided that the Parish of Madison has on hand, and will secure without delay, all additional funds necessary for the construction of this highway, and the maintenance of same after completion, therefore,

BE IT RESOLVED: By the Police Jury of Madison Parish, State of Louisiana, that President Alex Clark, or his successor, be, and he is hereby instructed, authorized and empowered to accept the offer of State and Federal Aid made by the State of Louisiana through the State Highway Department, Board of State Engineers on the construction of the above highway, as indicated on maps, plans, profiles, and as described in report submitted by the State Highway Engineer, and embracing a total distance of approximately 10.49 miles.

BE IT FURTHER RESOLVED, ETC.: That the President of the Police Jury of Madison Parish, notify the State Highway Department, Board of State Engineers, that the Parish of Madison and the Police Jury of said Parish, have on hand the sum of Sixty-seven Thousand One Hundred Sixty-six 27-100 (\$67,166.27) Dollars, to be used for the construction and completion of said Highway, and that the same is now on deposit with the Tallulah State Bank and Hibernia Bank & Trust Company of Tallulah and New Orleans, Louisiana, and further guarantee to secure if required, all additional funds necessary for the completion of said highway, and in addition further guarantee and agree to secure, by deeds of conveyance, all rights-of-way that are required by the State Highway Department, Board of State Engineers, and by Act 49 of 1910.

BE IT FURTHER RESOLVED, ETC.: That the President of the Police Jury of Madison Parish, notify the Highway Department, Board of State Engineers, that the Parish of Madison has in addition to the \$67,166.27 construction funds, hereinabove mentioned, to be used in the construction of the Tallulah-Lake Providence Highway, the sum of Twenty-five Hundred (\$2500.00) Dollars, which sum is derived from the General Parish tax, which for the year 1920 will yield approximately Fifty Thousand (\$50,000.00) Dollars. This fund, or as much thereof as may be necessary, will be applied to the maintenance of the Tallulah-Lake Providence Highway, and will be available each year after the completion of the highway.

BE IT FURTHER RESOLVED,

ETC.: That if the cost of constructing the proposed highway should exceed the estimate as made by the State Highway Engineer, the Police Jury of Madison Parish, promises and pledges itself to raise such additional funds as may be necessary to complete the work.

BE IT FURTHER RESOLVED, ETC.: That the President of the Police Jury of Madison Parish, State of Louisiana, make formal request upon the State Highway Department, Board of State Engineers, to prepare form of contract, plans and specifications, and advertise the above mentioned highway, and invite sealed proposals for the construction thereof.

BE IT FURTHER RESOLVED, ETC.: That the President of the Police Jury of Madison Parish, or his successor, be, and he is hereby instructed, authorized and empowered to sign, make and execute contract for the construction of the above mentioned highway, on such terms and conditions as he may deem proper in conjunction with the State of Louisiana, through the Highway Department, Board of State Engineers, and the Federal Government, through the Department of Agriculture, Office of Public Roads and Rural Engineering, and to any and all things necessary in the premises:

Roll Call Resulted—Ayes Seven; Nays None; Resolution Adopted.
Mr. J. B. Galloway, Chairman of the Finance Committee, reported that the following bills had been approved, and on motion they were ordered paid:
A. M. Parker \$ 30.00
Dunnam & Robinson 607.40
Isaiah Claiborne 42.00
Austin Western Rd. Mech. Co. 17.11
Tallulah Hdwe. & Furn. Co. 2.95
S. B. Bettis 34.07
A. J. Sevier, Sheriff 66.22
Willie Simmons 10.00
A. J. Sevier, Sheriff 10.00
Louisiana Paper Co. 26.00
Madison Lumber Co. 47.60
Miss Mary Lake 13.50
Tallulah State Bank 38.75
Coronors Script 2.00
Coronors Script 2.00
R. K. Boney 43.00
D. H. Winterrowd 10.00

On motion of Mr. Devine, President was ordered to borrow from the Tallulah State Bank the sum of Ten Thousand (\$10,000.00) Dollars and to issue the negotiable note of the Police Jury for this amount, for the repayment of which the revenues for

the year 1920 are hereby pledged and appropriation is hereby made.

Meeting adjourned.
ALEX CLARK, President
W. S. CRAIG, Secretary.

"THE SREVICE STAR"

Marilyn March is a girl of plain appearance and humdrum life whose wearily relatives keep her in the background. Thrilled by the war, the girl envies the women doing war work, each with a sweetheart or a husband at the front. And when Marilyn suddenly announces that she is a war bride, as other fictional heroines have done, she is regarded almost as a celebrity. For Marilyn has chosen a man whose name is on everyone's lips—John Whitney Marshall, cited for bravery in action "over there."

To give color to her deception, Marilyn purchases war relics from a dealer and represents them as coming from her husband. Then something happens which is not in Marilyn's calculations. She is sought by the mother of the man whose wife she pretends to be and who, instead of doubting the girl's story or even questioning it, takes Marilyn to her hearth and into her home. Against her will she is forced to play her part to the bitter end, her anguish increasing day by day as her problem grows more serious. She is blackmailed by the man who supplied her with the war trophies.

Meanwhile Marilyn has met another member of the household, a young man, said to be a friend of John Whitney Marshall, who spends his time behind locked doors. He is working on a war invention. All at once the truth breaks upon Marilyn. He is John Whitney White Marshall! She taxes the mother with this and Mrs. Marshall admits it, offering as explanation a strange case of inherited weakness and begging Marilyn to keep the secret. This the girl refuses to do. Even though she has fallen in love with the son, she will not be a traitor to her country. She dashes out, intent on reaching the draft board.

In her absence the blackmailer returns, determined to get what Marilyn refuses to give him. She comes back at the moment he has struck down Mrs. Marshall, and in the midst of Marilyn's struggle with him young Marshall bursts in. He sees red and his cowardice is forgotten in his own spirited attack on the crook. He proves himself every inch a man, and when he later offers himself to the draft board, then goes away to camp. Marilyn and his mother begin their

long wait for his return, comforted by the once dishonored service flag which proclaims that they now really have a man fighting for the world's freedom.
"The Service Flag" will be shown at the Lyric Theatre in Tallulah on Monday, March 8th. In this picture Madge Kennedy will be the star.

SEALED PROPOSALS

Sealed proposals will be received at the office of the Highway Department of the Board of Engineers of Louisiana, Room 332 Maison Blanche Annex, New Orleans, Louisiana, up to 12 o'clock, noon Monday March 29th, 1920, for constructing the Tallulah-Lake Providence Highway 10.49 miles Madison Parish.

Information as to location, character of work, extent and class of material, terms of payment, regulations governing manner of submitting proposals and executing contract, may, on application be obtained at the office of the Highway Department
DUNCAN BUIE,
State Highway Engineer.

DELTA'S TOWN MARSHAL SHOT

A telephone message from Delta Point, La., five miles west of Vicksburg, to The Herald last night stated that Town Marshal J. O. Beaupre of that place was shot through the lung by a negro yesterday evening at seven o'clock, and his condition is extremely critical.

Two young negroes had been hanging around the postoffice all afternoon, and their conduct aroused the suspicion of the postmistress, who called for Town Marshal Beaupre. The officer responded at once. He placed the negroes under arrest. As he was about to search one of them for a weapon the negro pulled a revolver from his pocket and fired one shot, the bullet passing through the town marshal's right lung. Both negroes escaped.

Mayor Geo. M. Long of Delta Point has notified the authorities in every direction, giving accurate descriptions of them and poses are out searching for the negroes.—Vicksburg Herald.
MISS NORMA OVERBEY
BECOMES STATE AGENT

Miss Norma Overbey, until recently extension garden specialist, has been appointed state agent in charge of home demonstration work, effective March 1, to succeed Mrs. A. H. Swart, who has resigned.

Miss Overbey is a native of Louisiana and a graduate of the Georgia Peabody College, Nashville, Tenn. She has had several years' experience teaching in the high schools of the State, and for two and one-half years taught agriculture in the Louisiana State Normal School. Miss Overbey is thoroughly familiar with all phases of home demonstration work, having conducted the extension garden work in close cooperation with the parish home demonstration agents.

Under Mrs. Swart's direction a strong working force of agents has been built up and a foundation laid for much effective work in the future.

There was a large crowd at the Lyric Theatre in Tallulah last Wednesday night to see "Mum's the Word." The show was thoroughly enjoyed by all present.

PINK BOLL WORM INVADES STATE

COTTON INDUSTRY MENACED
BY GREATER PEST THAN
BOLL WEEVIL

Chairman Thompson, Backed by Gov.
Pleasant and Gov.-Elect Parker
Calls Meeting

The cotton industry of Louisiana is menaced by a greater evil than the boll weevil. The Mexican Pink Boll Worm has made its appearance in Cameron parish, and though the government entomologists have gotten busy in a hurry, they fear that unless prompt measures are taken, the pest will gain a foothold, and the cotton fields of the south devastated in a short time.

Dr. W. D. Hunter, chief entomologist of the U. S. Department of Agriculture, who is now on the scene directing a force of ten agents, declared that the cotton planters would have to get together and agree on a policy immediately, to combat the evil, or they would lose everything they have if the pest gains much headway. Commissioner of Agriculture Harry D. Wilson is alive to the evil, and is backing up Dr. Hunter's efforts.

Acting upon their urgent request, Chairman W. B. Thompson of the Louisiana Division of the American Cotton Association, has issued a call for a meeting of all cotton planters of the state, and all members of the American Cotton Association, to assemble in New Orleans on March 5, at 10 a. m., at the Grunewald Hotel, to hear reports that will be made by Dr. Hunter and his assistants and to compare to meet the menace. This call has been emphasized by strong letters from Gov. Pleasant and Gov.-Elect Parker, both of whom realize the dangers of procrastination in this emergency.

Call For Conference.
"The appearance of the Mexican Pink Boll Worm in Cameron parish, Louisiana, brings home to the cotton planters of this state the imminence of a menace to their industry more serious than the boll weevil and prompts the inauguration of immediate steps to circumscribe the operations of the pest and eliminate it from the Louisiana cotton fields.

"Dr. W. D. Hunter, chief entomologist of the U. S. Department of Agriculture, has taken cognizance of the presence of the pest and has ten men in the field preparing to combat its advance into new territory, but he must have the co-operation of the cotton planting interests of the state, and to that end he has asked for a meeting of cotton producers to consider the situation.

"Hon. Harry D. Wilson, Commissioner of Agriculture of Louisiana, is in complete accord with Dr. Hunter. "Both of these gentlemen have presented the situation in such a serious aspect that I deem it my duty as chairman of the Louisiana Division of the American Cotton Association, to call a meeting of that association and of all others interested in cotton production who have not yet become affiliated with the association, to meet in the Grunewald Hotel in New Orleans, at 10 o'clock Friday morning, March 5, to consider facts to be laid before them by Dr. Hunter and Mr. Wilson.

"The cotton producers of Louisiana have barely recovered from the effects of the invasion of the boll weevil, and the threat of this new menace would be met by the most aggressive measures to avert actual disaster to the industry.

"I urge strongly upon every cotton planter in the state the necessity of attending this meeting, so that he will be forearmed for the contest he will have to face."
W. H. THOMPSON,
Chairman La. Division, American Cotton Association.

Governor Emphasizes Call.
Gov. Pleasant sent the following telegram:

(Continued on page 5, column 5)

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- A. D. S. Remedies
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