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The "Federal Reserve" System of Banks, of which our bank is a member, was thought out by the best brains in the banking and business world.

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We can take care of your banking business and shall be glad to have you come in and "make yourself at home."

BANK WITH US



WILLMAR TRIBUNE

Established Feb. 19, 1895.

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THE TRIBUNE PUBLISHES ALL OFFICIAL MATTERS OF COUNTY AND CITY.

New Rates, Effective Jan. 1, 1922.
One year, in advance \$2.00
Six months " " 1.00
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One year to Canada 2.50
One year to other foreign countries 3.00

All subscriptions are now discontinued on expiration, unless sooner renewed. Please renew promptly to avoid being cut off.

Change of address—Give new address and old address. Change card will be sent on application.



INCOME TAXES DISCUSSED

Numerous inquiries have been received regarding the proper interpretation of Section 223 of the Revenue Act of 1921, which provides that each individual whose gross income for 1921 was \$5,000 or over shall file a return regardless of his or her net income. Gross income means statutory gross income, defined by the revenue act to include "gains, profits and income derived from salaries, wages, or compensation for personal service—of whatever kind and in whatever form paid, or from professions, vocations, trades, business, commerce or sales or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, dividends, securities or the transaction of any business, carried on for gain or profit for gains or profits and income derived from any source whatever."

Gross income does not necessarily mean gross receipts. A merchant, for instance, in computing statutory gross income, should deduct therefrom the cost of goods sold. For example, a merchant may have gross receipts amounting to \$10,000, but the cost of goods sold amounts to \$7,000. He has no other income. The statutory gross income would be \$3,000. In case the other deductions allowed him for business expenses, taxes, interest, bad debts, etc., amount to \$2,500, his net income would be \$500. No return of income is required in this case. A lawyer who is married and living with his wife has gross receipts in the form of fees amounting to \$6,000 and his necessary business expenses amount to \$4,200, leaving a net income of only \$1,800, a return will be required in this case, as taxpayer's gross income as well as gross receipts is \$6,000.

DOVRE

Feb. 20—The Dovre Ladies Aid will meet with Mrs. N. B. Leines Thursday March 2. All are welcome to attend.
Mrs. C. E. Tommerasen of Willmar spent a week with her mother, Mrs. Mathilda Otterness, who was sick with bronchitis but is now feeling fine again.
Mrs. Charles Miner and son visited with her mother, Mrs. Christ Otterness at Willmar from Wednesday until Saturday.
Clarence Bjork visited from Wednesday until Friday with Pete Olson at Willmar.

Johnson's 3rd addition, \$500.
Feb. 3. Dora A. McCarl and husband to Marius B. Johnson, lot 13 and West 50 feet of lot 21, Highland addition, \$1500.
Feb. 4. Paul L. Hedlin and wife to D. T. Carlson, lot 14, blk 3, Hanson's addition, \$900.
Feb. 6. Emil P. Bjornberg et al to Charley L. Anderson, lots 7 and 8, blk 7, Ferring's addition, \$1200.
Feb. 9. Charley L. Anderson et al to Ernest F. Johnson, lot 7, blk 7, Ferring's addition, \$1.

Town of Roseland

Feb. 15. Vincent Kostka and wife to Ed Kostka, und. 1/2 int. in S 1/2 of N 1/2 of SW 1/4 and NW 1/4 of SE 1/4, Section 11, \$1.
Feb. 15. Ed Kostka and wife to Vincent Kostka, und. 1/2 int. in and to S 1/2 of SE 1/4, section 11, \$1.

Village of Pennock

Feb. 15. Andrew Larson and wife to Claus G. Nelson, lot 11, block 4, \$1.

City of Willmar

Feb. 14. Olof A. Ferring, single, to Anna Croak and Henry R. Croak, lot 13, blk 8, Ferring's Second Addition, \$180.

BIG FUTURE PREDICTED FOR SHALE INDUSTRY

(By Associated Press)
Buffalo, N. Y., Feb. 14.—Petroleum production in the United States has reached its peak and probably will begin to decline within three years, Dr. Ralph McKee, professor of chemical engineering at Columbia university declared in an address tonight before the Buffalo Engineering society.

There is no likelihood of the discovery of new petroleum fields in this country, he asserted. But, he declared, rich oil shale deposits, as yet practically untouched, are capable of supplying the nation's petroleum needs for hundreds of years.

Big Industry Forecast

He predicted the extraction of oil from shale would become one of the greatest industries in the country.

"It is not commonly appreciated how large these shale deposits are," he said. "If we consider only those oil shales which will furnish a barrel, or 42 gallons, or better of petroleum per ton of shale, we have in the Green River section of Colorado, Utah and Wyoming alone, sufficient to furnish 64,000,000,000 barrels of petroleum, which amount is eight times larger than the total of the well petroleum this country has produced. It is more than five times the total production of the world since well petroleum became commercial 60 years ago."

"Of these deposits which are likely to be exploited in the next decade we have variations in yield from 20 gallons to 60 or even 50 gallons per ton. The large deposits of better grade will give about a barrel (42 gallons) of oil per ton of rock.

"A shale oil plant to be successful," he continued, "must be able to handle cheaply and efficiently large quantities of oil shale, distilling it to get the crude oil and ammonia and then crack and refine the crude oil to get a commercial motor spirit."

The Ideal Process

Professor McKee said more than a score of retorting schemes have been proposed by American inventors, but that at present few believe that any one of these retorts is certain to be practicable when used on a large scale. The ideal process will be one permitting continuous operations on a large scale with minimum labor and with the recovery of good yields of commercial utilizable products.

The demands for petroleum are increasing in the country at the rate of about 50,000,000 barrels a year. If this continues it will require each year 75 new plants, each handling 2,000 tons of oil shale a day and representing an investment of close to a million dollars each to give sufficient oil to meet simply this yearly increase in demands for petroleum. We have no other source of fuel oil or gasoline substitute in prospect which promises to furnish even a minor part of this demand. In other words, we have reason to look forward to utilization of oil shale as a very profitable chemical manufacturing industry which will rank with our largest industries in its labor and capital requirements and in value of output.—Minneapolis Tribune.

Earth's Internal Temperature.
It used to be thought that the temperature increased at a fairly regular rate with descent into the crust of the earth, but it appears that recent measurements in deep mines and borings do not bear out the assumption. Some investigators are now disposed to think that, instead of regularly increasing, the temperature is not far from stationary below the superficial zone.

In the Witwatersand mines the average rate of increase, carried down to 8,000 feet, is only one degree Fahrenheit for each 250 feet of descent. The bottom temperature is 102.35 degrees. Measurements in other places have given various results. In the Kargoorlie mines, in Australia, practically no variation of temperature is shown between depths of 1,400 and 2,300 feet. The result of recent figures shows that there is no general law governing the increase of rock temperature with depth.—Washington Star.

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AN EARLY SETTLER HAS BEEN CALLED

Mrs. P. J. Nelson Buried Today. Rites at Vinje Lutheran Church

We record this week the call to the eternal home of Mrs. P. J. Nelson who passed away on Saturday, February 18th, in this city. Death was due to heart trouble with which she was troubled for some time. She was critically ill for two weeks. Infirmities of old age also hastened the end.

The departed was born on May 29, 1841, at Eiby Perkake Sjeland, Denmark. Her maiden name was Kirstin Anderson. She received a common school education.

Mrs. Nelson came to America in the year 1875 and immediately located on a farm in this county three miles north of Willmar. Here she lived for a period of three years until in 1878 the home was made in Whitefield township. Here twenty-five years were spent and then the family moved to another farm one mile southeast of Willmar. Here they made their home for sixteen years after which Willmar city became their place of residence.

The departed was twice married, to Jens Johnson and Peter J. Nelson.

The children surviving the passing of their mother are: Hans Johnson of this city, Andrew Johnson of Whitefield township, Nels P. of Bucyrus, N. D.; Christian G. of Yankton, S. D.; Mrs. G. Jorgenson (Anna), Mrs. Albert Peterson (Mary), Charley Nelson, Mrs. William Gabbert (Emma), Mrs. J. L. Johnson (Hanna), all of this city, Emil P. Nelson on old home farm and Sigfred W. on farm southwest of Willmar. There are thirty grandchildren and 6 great grandchildren.

A sister, Hannah Anderson, lives in Denmark, a brother, Peter Anderson, of Willmar, and a brother, Nels Anderson in Washington.

The funeral was held today at the Albert Peterson home at 700 First St. at 2:00 o'clock and one half hour later at the Vinje Lutheran church, Rev. Arnt Vaaler officiating.

Interment was made in Fairview cemetery. Six sons bore their mother to her last resting place.

Nels P. Nelson of Bucyrus and Christian G. of Yankton, S. D., were here from a distance.

Bust of Famous Englishman.

The United Service club in Pall Mall of London's famous clubs in Pall Mall for officers of the twin British services, the navy and the army. Busts of naval and military heroes adorn the hall. The duke of Wellington, with his stately and aristocratic look, gazes down on members as they pass through the main entrance. Honesty, pride and dignity are written there, says the Christian Science Monitor.

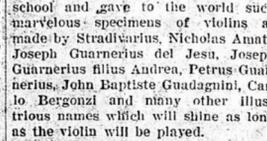
But a head of Lord Nelson at the side is more interesting. Each side of the face is modeled differently, so that the impression of a man of the world is given as you look at the portrait from the left, and of a dreamer as you look at it from the right. In the one case the modeling is firm, in the other soft. Even the eyes, for both are shown, are different. The bust is a replica by the famous English artist, Flaxman, the original of which is in possession of the family.

Famous Violins.

Only few of the real facts concerning the violin makers of the old Italian city of Cremona are known generally. Referring to the violin, the question is often asked of professional violinists: "Is that a Cremona?" without apparently knowing that the word Cremona bears no significance to the violins made in that city. The school, however, was known as the Cremona school and gave to the world such marvelous specimens of violins as made by Stradivarius, Nicholas Amati, Joseph Guarnerius del Jesu, Joseph Guarnerius filius Andrea, Petrus Guarnerius, John Baptiste Guadagnini, Carlo Bergonzi and many other illustrious names which will shine as long as the violin will be played.

The Nerves Proceeding from THE SPINE

Control Directly or Indirectly The Function of Every Organ Within The Human Body



THOUSANDS are today suffering with diseases due entirely to interference with these nerves by displaced vertebrae of the spine, which pinch and press upon them.

The Competent CHIROPRACTOR

is skilled in the detection of such displacement and in the correction of the interference. That is all he is concerned with. In fact, all that needs to be done.

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Nelson-Hershey Block
Corner 5th Str. and Pacific Ave.
Willmar, Minn.

Special Sale On at the C. P. Madsen & Co. Store 3rd and Pacific Ave.

ROSELAND

Feb. 14—Miss Gertrude Olson spent Saturday and Sunday with Gladys Miller.

Mrs. P. M. Renstrom is reported on the sick list.

Roy Blomquist made a visit at the Bill Blomquist home.

Mr. and Mrs. Oscar Wahlquist and daughter Jane returned to their home in Willmar after spending a couple of weeks at the G. P. Gibson home.

Fred Lindquist and Erick Blomquist called on Richard Rudbeck on Monday morning.

Jim McRhoden made a business call in Willmar on Friday.

P. M. Renstrom called at the A. O. Renstrom home on Monday.

Walter Swenson spent Monday in this vicinity getting subscriptions for the Daily News trying to win a car.

Ture Carlson called on Jim McRhoden on Sunday p. m.

G. P. Gibson was a Willmar caller on Tuesday.

Richard Rudbeck assisted P. M. Renstrom with some work on Tuesday morning.

The Philthea class of the Fahlun Baptist church met at the Albert Johnson home on Tuesday evening.

T. Carlson spent Tuesday in Willmar.

Fred Lindquist purchased some live stock from Richard Rudbeck on Tuesday.

P. M. Renstrom spent Tuesday in Willmar.

Jim McRhoden and Charles Kostka called at A. O. Renstrom's on Tuesday evening.

Martin Olson spent Monday at the Oscar Olson home.

And Holmgren spent Tuesday in Willmar.

Oscar Lindquist spent last Friday in Olivia.

Richard Rudbeck made a business call at the Ole Blomquist home last Thursday.

Roy Hawkinson was an Olivia caller last Wednesday.

Oscar Olson and Fred Lindquist spent Wednesday in Olivia.

G. P. Gibson spent last Friday in Willmar.

Albert Blomquist spent last Wednesday in Willmar.

Richard Rudbeck and the telephone linemen were busy repairing lines on Wednesday.

Ole Blomquist was a Willmar caller last Wednesday.

Charley Hawkinson is spending this week at the Hilding Hawkinson home in Willmar.

Misunderstood.

Bridget (being hired)—How many afternoons out during the wake, mum?
Mrs. Highmore—Well, of course, you can have every Thursday and—
Bridget—I'm askin' ye, mum, how many afternoons out ye want yerself.

Superior to Circumstance.

The cost of living, through all time, has been deplored in prose and rhyme; Yet men, despite resentful rage, Live on, and oft attain old age.

Special Sale On at the C. P. Madsen & Co. Store 3rd and Pacific Ave.

CREAMERIES SAVE \$8,000 IN FREIGHT

Kandiyohi County Plays Part in Consolidated Marketing in District No. 1

Results of consolidated marketing by creameries in Meeker, Wright and Kandiyohi counties, composing District No. 1, were announced by the Minnesota Co-operative Creameries association, Inc., at state headquarters of the farm bureau. In six months the district reported, the 20 creameries shipped 85 carloads of butter. After paying all costs of concentrating the butter in carlots, the difference between carload and less than carload rates amounted to a saving of more than \$8,000.

S. G. Gustafson is fieldman for the district, with headquarters at Litchfield. He reports better prices obtained as a result of quantity shipments. In some creameries, quality of butter produced was improved thru cream grading, without loss of a single patron.

Altho District No. 1 was organized before the state association began operations, it has been so well satisfied with results obtained that practically every creamery has joined the state service and marketing agency.

Three more districts of the state association are being organized. Creameries of District No. 15 were to send delegates to an organization meeting at Little Falls on Feb. 22, and those of District No. 3 were to send delegates to Winthrop on the following day to organize their district for active work. Creamery delegates of District No. 9 will meet in Minneapolis, probably at the courthouse on March 2.

Watching Her Ship Come In.

It makes a good deal of difference whether the house you live in on Brooklyn's street of romance is even numbered or odd numbered. If it's latter, the chances are your dwelling is merely old and quaintly picturesque, but if it's even numbered your back windows look upon one of the great sea lanes of the world and you can watch the tramp steamers from the Caribbean, the freighters from the Argentine, Peru or maybe Africa, and the Fall River liners faring forth for Boston. Columbia Heights is Brooklyn's street of romance, says the New York Sun. Among the residents of its even-numbered houses are the wives of seafaring men who can—and likely do—wave a cheery greeting from the bedroom window when hubby's ship comes in.

"O Rare Ben Jonson."

"Rare Ben" was an epithet conferred by Shakespeare upon Ben Jonson, the celebrated English poet and dramatist. It is stated by John Aubrey, in his "Letters," that the inscription, "O Rare Ben Jonson," over the poet's grave in Westminster abbey, was placed there at the suggestion of one Jack Young, an eccentric gentleman, who, at the time of the burial, gave a workman 18 pence to engrave it. Jonson is buried in an upright position, beneath the pavement of the north aisle of the abbey; but a medallion in his honor may be seen in the south transept, or "Poets' Corner," which contains the tombs of several of the principal English poets, as well as monuments and memorial tablets to many that are buried elsewhere.



Special Sale On at the C. P. Madsen & Co. Store 3rd and Pacific Ave.

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All Leather Mittens
All Leather Coats
All Winter Coats
All Winter Caps

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