

INCOME TAX MAN IS NEXT BUGABOO

PRACTICALLY EVERY WAGE
EARNER MUST MAKE SWORN
STATEMENT; DOYLE TELLS
WHAT MUST BE DONE.

The big income tax drive of 1919 is now under way, and every preparation is being made to handle the largest collection in the history of income tax. "I am not waiting for the final passage of the new revenue bill by congress," said Collector Emanuel J. Doyle today, "nor for the new regulations and blank forms to be issued. To get this big tax in and get it accurate and complete, I urge that we all begin now.

"The income tax obligations imposed by the old laws, as well as the measure now in congress, consist of two distinct operations. One is to file return or statement of all items of income and items of deductions allowable by law, and to do this within the period named in the law. The other is to pay the tax, if any is due.

"Neither of these obligations can be met without a careful review of income and expenditure for the tax year. That is the big job right now, and that is why I say the income drive is already under way. Everywhere the pencil is busy. The old year is done; all its fruits are gleaned; and every person who fared well, or earned a good competency, must analyze his own case in cold figures.

"When the new bill is enacted into law, I will have the proper return forms distributed throughout the district, and everybody will be informed of the date when the sworn return must be made. It is my plan to send my men out to central locations, and to have them travel through the district, aiding taxpayers in the preparation of the returns and in deciding doubtful points. We will go right to the people with the income tax, and with the co-operation which the public can give the government men, the returns will be filed by everybody who comes under the law's provisions, the right taxes will be paid, and the district will have done its full patriotic duty toward the government's support.

"Meanwhile, let me say again, there is no need of delaying the preparation of figures. Anything that congress does now will not affect the amount of a person's earnings for 1918. Let us avoid the belated throwing together of figures that may hit or miss. Guesses cannot be accepted as the basis of taxation. It is clearly the duty of every person to compile correct figures and ascertain whether his income for 1918 was sufficient to make necessary a sworn return.

"The year 1918 was a banner year for salaries and wages, and the high war prices brought unusual profits to the average small tradesman and to the farmer. The opinion in Washington is that a million citizens and resident will make this year their first income tax returns.

"All signs indicate that the income tax this year will reach nearly every working man and woman, and nearly every merchant, shopkeeper and farmer. Not all will have to pay the tax, but nearly all will be obliged to make a sworn statement of the year's income.

"I am therefore advising every unmarried person who earned \$1,000 or over during the year 1918, and every married person, who together with wife or husband, earned \$2,000, to sharpen his pencil and figure out how he stands.

"He must ascertain accurately his gross income from all sources. There's his salary or wages, including overtime pay and any bonus received as additional compensation. A married person having children under 18 who are working should include the earnings of such children.

"If he sold any property at a profit, the gain must be computed and included in gross income. If he rents any property to other persons, the total rents received in the year must be ascertained, and from that figure a deduction may be taken for taxes paid on rented property, the necessary minor repairs, fire insurance, any interest he may have paid on mortgage, and a reasonable allowance for annual wear and tear of the rented property. The balance is included in gross income for the year.

"Interest on bank deposits, whether withdrawn or added to his bank balances, must be included in all calculations of income. Bond interest on municipal, county or state bonds. Interest on United States bonds need not be included by the ordinary bond holder who purchased small amounts. Holders of large amounts of Liberty Bonds, however, should ask their bankers to write to my office for the rule applying to tax on such interest.

"Dividends on stock shares are income, and must be included in the gross figures, although the law does not impose the normal tax on distributions made by domestic corporations.

"A person buying and selling merchandise must find his profits for the year on the following basis: First, ascertain the gross sales or total cash receipts. Then add together the inventory at the beginning of the year and the purchases of goods for resale. From this latter sum subtract the inventory of goods on hand at the year's end, and the result is the cost of the goods sold. This cost, plus necessary expenses incurred solely through conduct of the business, is to be deducted from the gross sales, and the result is the net earnings of the business.

"A professional man arrives at his

professional income by ascertaining the total of fees for services and deducting therefrom all expenses connected directly and solely with his practice.

"A farmer must figure up all income derived from the sale or exchange of products during the year, whether such produce was raised on the farm or purchased and resold. He is allowed to deduct from this total his expenses of the year connected with the planting, cultivation, harvesting and marketing of the crop, or the care, feeding and marketing of live stock. He is not allowed to deduct the amount expended in 1918 in purchasing stock for resale; but when such stock is sold its cost is to be deducted from sale price. The cost price of stock bought prior to 1917 cannot be deducted as in the case just cited, if such cost was included in the deduction made in the year of purchase.

"The farmer is not required to include in his income tax computation the value of farm produce consumed by himself and family. But in cases where he exchanges produce for merchandise, groceries, etc., the market value of the articles received in exchange must be included.

"All other items of income arising during the year through personal service, business or trade, through use of property or money, should be added into the gains for 1918.

"Everybody wants to know what income is exempt from tax. Very few items that fall to the average man may be legally disregarded in figuring up his 1918 income. Gifts and bequests can be eliminated; also proceeds of life insurance received by the beneficiary of an insured person. A person who cashed in an endowment policy need report as income only that portion which exceeds the total of the premiums he paid in all years on that policy.

Annuities are not taxable, unless the person received in the year payments which represent, when added to all prior payments on the annuity an amount greater than the original cost of the annuity. Dividends on unexpired life insurance policies are not taxable income; but dividends on paid up policies must be considered income. Alimony is not income to the recipient, nor is it an allowable deduction on the part of the person who pays.

"From the total of all items of income, there are certain deductions allowable by law. All interest paid on personal indebtedness and all taxes paid during the year are deductible, except federal income and excess profits taxes, inheritance taxes and assessments for local improvements, such as sidewalks, sewers, etc. Losses incurred in business or trade are allowable, also losses arising from fires, storms, theft, or other casualty, or from theft, in cases where such losses are not compensated for by insurance or otherwise. Losses incurred outside of a person's regular business are allowable to the extent of gains reported from similar transactions within the year. Debts due to the taxpayer actually ascertained to be worthless during the year are deductible.

"Depreciation on property used in a profession, in business, or in farming is another item that may be claimed as a deduction. The storekeeper may claim depreciation on his fixtures, and on his delivery horses and wagons, but not on his stock held for sale. The professional man may claim similar deduction on his instruments, and in the case of a physician who maintains a team or auto for making his calls on patients, reasonable depreciation may be claimed. The farmer may claim depreciation on his farm buildings, aside from his personal residence, also on his farm machinery, his work horses and farm work wagons. The theory of depreciation, in connection with the income tax, is that wear and tear caused by use in earning income is a real expense in the earning of that income. The rate is determined by the number of years that the property ordinarily would be useful, and the cost of the property is the basis of the computation. If the property suffering depreciation was bought or acquired prior to March 1, 1913, the market value as of that date is used, instead of the cost, in figuring depreciation.

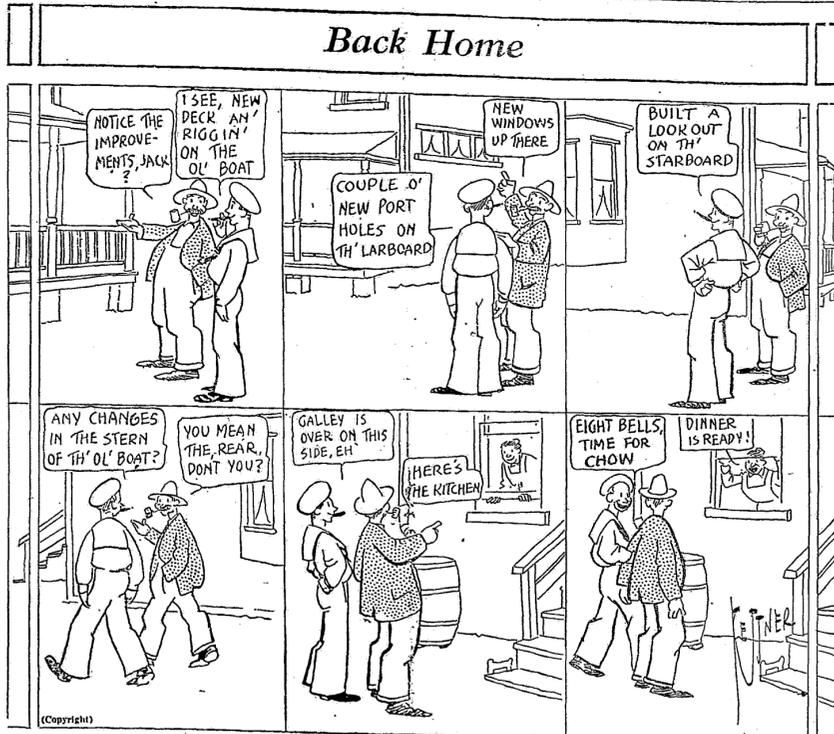
"Contributions or gifts actually made in 1918 to organizations operating exclusively for religious, scientific or educational purposes and to societies for the prevention of cruelty to children or animals, may be deducted, to an amount not exceeding 15 per cent of the net income computed without the benefit of this deduction.

"After the total of all income is found, and the deductions allowable by law have been computed as an offset, the amount of income in excess of such deductions is the net income, which forms the basis of the assessment of tax.

"If every person in this district will examine his own 1918 income and his allowable deductions, in line with data that I have given, he will know beyond doubt whether he must file his return when the blanks arrive. And here is how he will determine his liability to file a return. If he is single he must file if his net income is \$1,000 or more, and his requirement is enforced whether or not he is the head of a family. If he is married, he must file his return if his net income including that of his wife and minor children, was \$2,000 or more.

"I want to emphasize the co-operation feature of the collection of the income tax this year. The policy of the internal revenue bureau is to aid taxpayers to meet the requirements of the law. We are going right to the people, not to swing clubs or to mule the wage-earner of his savings, but offering every helpful governmental function that will assist people to do their duty."

Elder D. E. Vanvactor will preach in the Larger Hope church Sunday afternoon at 3 o'clock.



SHERIFF MAY DRAW SALARY

SUPERVISORS' PROBE BRINGS
RECOMMENDATION OF CHANGE
IN SYSTEM; ALLOWS \$2,000
AUTOMOBILE EXPENSES.

The committee appointed by the supervisors last week to investigate the workings of the sheriff's office filed their report Monday, as a result of which the sheriff of Berrien county may draw a salary of \$2,500 a year, with an extra allowance of \$2,000 per year for automobile expenses. The committee's report was as follows:

"We find as a result of our investigations, that it is advisable to pay the sheriff of Berrien county a salary in lieu of fees; and recommend the following schedule of salaries:

"The salary of the sheriff to be \$2,500 per year.

"The salary of the undersheriff to be \$1,500 per year.

"The salary of the turnkey to be \$800 per year.

"We further recommend that the sheriff be allowed and paid the sum of \$2,000 per year as automobile expenses."

Sheriff is Censured.

The committee declined to divulge what the probe uncovered, Chairman Baker giving as a reason that the committee having had no power to swear witnesses, did not feel justified in making public their findings.

St. Joseph, Michigan, January 27, 1919.

To the Honorable Board of Supervisors of the County of Berrien, State of Michigan:

Gentlemen:

Your committee desire to make in addition to the report relative to the salary of the sheriff of Berrien county, the following supplemental report: In investigating the legality and advisability of placing the office of sheriff on a salary basis in lieu of the fees system, found it necessary in order to give a consistent and complete report to investigate the charge and rumors current regarding the improper collection of fees against this county by the present sheriff.

With the permission and cooperation of the sheriff and his force of deputies as through an investigation of these charges has been made as our time and power would permit.

We find upon investigation that there are and have been numerous irregular charges made in the conduct of the office of sheriff due to indiscretions, but under the impression of the sheriff, and from advice of others, so he states, that such charges were customary and established by precedent.

We ensure him for not consulting the proper constituted authority for making his charges for duties performed.

We further are of the opinion that the sheriff or anyone connected with the sheriff's office should receive no remuneration for any extra culinary service furnished to any prisoner committed to his keeping.

Your committee feels that in order to eliminate improper claims against the county that there should be created a standing auditing committee to consist of three members of this board to be appointed by the chairman, to be known as the auditing committee.

Their duty shall be to meet and audit all claims and bills to come before the board of supervisors as a county charge. It also shall be the duty of the county clerk to number and jacket all bills previous to the meeting of said auditing committee, and said auditing committee shall meet at the court house in the City of St. Joseph on the first Monday of each and every month and remain in session until a thorough audit of all bills and claims is made.

85TH EXPECTED BACK NEXT WEEK

The 85th division (Camp Custer) which went to France early last fall, will be one of the first Michigan divisions to sail from France and is scheduled to arrive at New York shortly after Feb. 1st. The division will be taken to Camp Custer and mustered out.

Several Michigan units will reach New York tomorrow on the Magnolia. These units are made up of men recruited in the eastern part of the state.

Among Michigan soldiers to arrive in New York Sunday was John O. Paulson of Buchanan.

DANDILIONS MAKE APPEARANCE HERE

Several Buchanan residents have advised the Record that dandelions in full bloom have appeared on their lawns within the past few days. The mild weather caused the buds on several varieties of vegetation to begin to swell.

Mrs. Wm. R. Rough picked a bouquet of over a dozen large pansy blossoms from a bed in the yard at her home last Friday. These plants had not been covered up except during the few days of extremely cold weather the first of this month. Mrs. Rough also has white and pink daisies in bloom.

MUSICAL TREAT COMING SOON

At an early future date the "30" club will give a musicale in the Clark theater for the purpose of raising money to pay paving and other taxes assessed against their lot, corner of Main and Dewey avenue, which amounts to nearly \$200.

Manager M. L. Hanlin has offered free use of the theater to the club. The program will feature Miss Dora Hershon of South Bend, a former Buchanan girl, whose training and natural talent have brought to her a wide reputation. Her program will be of especial interest to Buchanan folks and in this she will be given able support by members of the club under whose auspices the musicale is given.

TELEPHONE CO. GOES BACK TO OLD RATES

The station to station and person to person plan of handling long distance telephone calls adopted throughout Michigan recently by the Michigan Telephone company seems to have "died a-borning," at least the new plan was ordered abandoned at 11:30 o'clock Tuesday morning and the old toll rates put back into force.

Generally Buchanan folks did not take kindly to the new scheme because they did not understand it. It seemed quite complicated, yet when carefully explained, it was very simple and had the advantage of giving material reduction in night calls. The only reason given for changing back to the old plan is that "powerful interests were opposed to the new plan." The new rate still applies to out of state calls.

Sugar Harvest Opens.

Over around Waterveil they have started tapping the trees and the making of maple sugar and syrup is well under way. One grove of 150 trees yielded seventy-five gallons of syrup last week.

Rabbit Hunting Ceases.

The hunting of rabbits is unlawful after Feb. 1st. Persons holding hunting licenses may trap certain animals until April 1st.

Funeral services for the late Mrs. Larry Smith, who passed away at her home on Main street Tuesday afternoon, will be held at the house Saturday afternoon.

CLARK CO. HAS FINE EXHIBIT AT SHOW

SHOWS "MOVIES" OF PLANT IN
OPERATION AT LA SALLE AND
FINISHED PRODUCT AT BIG
AUTOMOBILE SHOW.

All roads lead to Chicago this week because of the annual automobile show and hundreds from Buchanan are going there to look over the new cars, accessories, etc.

The show is said to be the best ever staged there and to present some very interesting exhibits, chief of which is the exhibit of the Clark Equipment company. The Clark exhibit at the Coliseum shows rear axles, locking differentials and steel wheels, but their best exhibit is made at Hotel La Salle where the moving pictures of the plant and manufacturing of Clark automobiles is shown.

The exhibition of these pictures has made a big hit among the manufacturers of automobile trucks and during the running of the pictures the suite where the pictures are being shown is filled to capacity. This exhibit will continue until Feb. 6th.

E. P. Ross is in charge of the exhibits at the La Salle and at the Coliseum. Other department heads from the plant are assisting him.

CHICAGO-BUCHANAN SOCIETY ANNUAL DINNER

Chicago-Buchanan society, presided over this year by Mrs. W. R. Tuttle, 1438 Warner avenue, Chicago, will hold their annual dinner at the home of Mrs. Clara Main Rafnsnyder, 605 South Clinton street, Oak Park, Ill., on February 7th, at 6:30 p. m.

The society has an active membership of around one hundred, native Buchanans, or those who have lived in and around Buchanan, and are still interested in what is going on in that thriving town. They meet together twice each year, once at a dinner during the winter months and again at a picnic in one of the many parks of the city. Postcard invitations are now out, and a very pleasant time is anticipated. Mrs. E. S. Williams, 4337 Hazel avenue, Chicago, is 1919 secretary.

ROUTE FOR U. S. TRUCKS MARKED OUT BY OFFICERS

Officers of the Motor Transport Corps were in Benton Harbor Friday putting up route directions for the fleet of 1,500 big Army trucks which will pass through Benton Harbor from Detroit to Chicago soon.

Benton Harbor will be a control point for the trucks which will store there over night.

The army has been put in readiness for quarters for the men. Their meals will be served at the Elks' club.

then the committee shall convene on the following Tuesday.

The compensation to be paid said committee shall be the same as received by a supervisor when such official is in attendance at a session of the board.

We respectfully submit this as a supplemental report and a recommendation to be adopted in lieu of a report.

You committee feels that in order feasible at this time for various reasons unnecessary to state.

HONORED LIEUT. SMITH.

Mr. and Mrs. John Portz entertained thirty friends Sunday night to meet her brother, Lieut. Harold Smith of Niles, who returned a week ago from France, where he had spent a year with a heavy battery outfit, serving part of the time under the French and part of the time under United States commanders.

Lieut. Smith brought a number of interesting souvenirs of the war which were examined with much interest. He gave a very interesting description of the battery's activities, methods employed in locating its target, determining range, firing, etc. The gun that his battery used threw a shell twelve inches in diameter and weighing over 900 pounds. Its approximate range is forty miles. When the gun is in action it is fired at the rate of one shot every three minutes, requiring the labor of seventy men working in double shifts. The gun is mounted on a railway car, moved from emplacement to emplacement by a locomotive.

Lieut. Smith said that it is conceded by all military authorities that the French are far superior in artillery work to all others, the British have a slight edge over the Americans in aviation, the Americans and Germans stand about equal in artillery work and that the American infantry is the wonder of the eastern world.

RAIL EARNINGS FALL OFF 250 MILLIONS

DEFINITE REPORTS TO INTER-
STATE COMMERCE COMMISSION SHOW DECREASE; BIG
WAGE ADVANCES.

Washington.—Railways in 1918 under government control and unusual war conditions earned about \$718,000,000, or \$250,000,000 less than in 1917, \$370,000,000 less than in the record year of 1916 and about the same as in 1915.

This became apparent on the basis of definite reports to the interstate commerce commission of earnings of 195 principal railroads—those having annual operating revenues of more than \$1,000,000—for eleven months and unofficial calculation of December earnings, which railroad administration reports indicate will be considerably smaller than those of the preceding months.

Operating Expenses Skyward.

Reports from freight, passenger, freight and express transportation during the year amounted to approximately \$4,875,000,000, or \$832,000,000 more than in the previous year. Operating expenses jumped to about \$3,971,000,000, or about \$1,119,000,000 more than in the preceding year.

Preliminary reports to the railroad administration indicate that freight traffic fell off in December, with the virtual stopping of great food shipments destined for Europe and the cessation of the hauling of other war material, while expenses could not be reduced materially. This condition sent the net earnings or railway operating income, which has been declining steadily since the record month of last July, to probably \$25,000,000 or \$30,000,000, officials believe. This may be compared to income of \$52,204,000 in December of 1917, when blizzards and curtailment of traffic sent earnings to what was then considered a very low record.

Wage Advance Large.

The outstanding feature of the railway earnings situation last year were that freight and passenger rates were increased to yield about \$900,000,000 annually, or \$450,000,000 in the six months, during which they were effective, while wage advances added \$636,000,000 to operating expenses.

The railroad administration accounts now report that in 1918 the \$1,710,000,000 pay roll of the year previous was increased 37 per cent and that consequently \$2,346,000,000 was paid out last year to the 2,000,000 railway employees. Many wage increases were effective for only the latter part of the year, and if these run through the present year, even without other reductions which may come from action on pending applications for more pay they would make \$873,000,000 additional wages. The wage level at the end of 1918 was a little more than 45 per cent higher than when the government assumed control.

Prospects for the improvement of the earnings situation this year depend mainly on whether business during the readjustment period continues active, and gives a large volume of freight traffic to the railroads. Indications point to a reduction of traffic, and consequently to reduced earnings, according to the railroad administration.

REGULATIONS ON FUEL TO END AT CLOSE OF MONTH

All regulations on fuel will cease Feb. 1st, and dealers may then sell in any amount to anybody for any purpose. For the past several days hard coal has been coming into Buchanan quite freely and selling at a price around \$12.00, about the same as is charged in other nearby towns. Hard coal locally is not finding a ready market. Most cellars are well filled with soft coal or wood and the extremely mild weather is giving the fuel business a hard rap.

Annual Macabee Convention.

The annual state convention of the K. O. T. M. will be held in St. Joseph June 10. The convention will last three days and it is expected that 500 delegates, representing 40,000 Michigan members, will be present.

MEN FULLY PAID BEFORE DISCHARGE

SOLDIERS ARE WELL TAKEN
CARE OF BEFORE RELEASE
FROM ARMY; MANY WILL
STAY IN SERVICE.

Camp Custer officials have again been forced to deny rumors spread to the effect that men are being discharged without being paid, the stories this time relating to casuals from overseas.

It is declared that the men, even including those from overseas, concerning whose service there are no records at Camp Custer, are paid in full when they leave the service. Those for whom there are no records of service there make affidavits concerning the amount due them.

It is also denied that the men returned from overseas find it impossible to obtain new uniforms and other clothing, if it is needed, at Camp Custer. In fact, these men are required to clothe decently and neatly and to draw the articles so they can do so.

Must Not Abuse Uniform.

It is being impressed on the men leaving the army service, however, that they are not to mistreat the army uniform; that it is not meant that they should wear it as a working suit after discharge, and that it is incumbent upon them to procure civilian clothing within a reasonable length of time.

Men who have been training at Camp Custer or who have been returned from overseas and sent here for demobilization are being discharged at a rate averaging from 500 to 1,000 a day. The number of discharges granted in a single day has run as high as 1,280, in fact, although but 467 of these were men of the 14th division, the others being from overseas or from other camps who were ordered to Custer for demobilization. It is hoped to bring the average to fully 1,000 shortly.

Demobilization of the men of the 14th division may take until February, it is stated. When the work is completed there will remain only those men of the regulars who enlisted before the emergency act became effective and who, it is anticipated, will be kept here on camp and police duty. Others now in the regular units, but who went into the service under the emergency act may remain in service until the act becomes operative if they desire and without re-enlisting. Camp officers express the opinion that a great many of the men being discharged will eventually seek re-entrance into the service, an opportunity granted them with permission to spend a month home before returning to duty. The labor situation will greatly help voluntary enlistment, it is felt by camp authorities.

Daily Drill Continues.

Detached units at Custer are in no way affected by the order to reduce the 14th division as rapidly as possible, although it is anticipated that orders will be received shortly to demobilize a large part of the 10th depot brigade and other such organizations. Gen. Grote Hutcheson, camp commandant, is credited with the statement that one-third of the officers of each unit at the cantonment will be discharged at once.

Work of demobilization has not halted the training schedule of the infantry regiments and daily drills continue. A four-hour daily schedule in this work is followed. All camp units that are not under demobilization orders also continue their usual duties.

ENTERTAINMENTS FOR CLARK FOLKS

Manager Hanlin has provided two more excellent entertainments for Clark employees, the first of which comes Saturday night, "Ratso" the Man of Many Faces," is said to be one of the cleverest impersonators of the times, presenting a truly wonderful program in which he changes rapidly from character to character, giving careful attention to every detail of his makeups. His character stories are very humorous and well told.

On Friday evening, Feb. 7, the famous Chicago Saxophone Sextette will give a musical entertainment, playing everything from the classics of our forefathers down to the present day popular jazz. These entertainments are for Clark employees only.

FORMER BUCHANAN GIRL DIES IN DETROIT

Mrs. Wilbur LaMoore passed away at her home in Detroit last Thursday afternoon. She had been a sufferer from leakage of the heart for some time. Mrs. LaMoore was Miss Bessie Graffort before her marriage and Buchanan was her home for a number of years. She is survived by her husband, a daughter and four brothers, of whom P. A. Graffort of Buchanan is one. Funeral services were held at the home Saturday afternoon and burial made in one of the cemeteries at Detroit.

Prospects for Ice Poor.

Ice men are getting a little worried over the prospects for a crop this year. Early in the month ice to the depth of six inches covered the lakes in this locality, but the very mild weather since has destroyed it and many of the lakes and streams are now entirely clear of ice.

The Berrien County Record
G. S. EASTON, Publisher.
Founded by Daniel Wagner in 1867
A Consolidation of the Buchanan Record, the Buchanan Argus and Gallen Advocate
Entered at the Buchanan postoffice as second class matter.
TELEPHONE NUMBER.....9 R
AN INDEPENDENT NEWSPAPER

THE WEEK'S DEATH TOLL

Johnson W. Snyder.
Johnson W. Snyder was born in Buchanan, Mich., Feb. 9, 1850; died in Buchanan at the home of his sister, Mrs. George Howard, Jan. 27, 1912, aged 68 years, 11 months and 19 days.
In 1877 he was united in marriage to Clara A. Bostwick of Buchanan. They made their home in Buchanan for several years, then in North Manchester, Ind., for a while, then for about twenty-four years in Chicago, returning to Buchanan about a year before the death of his wife, Sept. 9, 1912. Since her death he has made his home with Mrs. Howard, except two brief periods when he tried to establish a home of his own. In the summer of 1915 he married Mrs. Juliette Borch, who died six weeks later. In the autumn of 1916 he was united in marriage to Mrs. Carrie R. Crotser of Buchanan who departed this life the following Christmas after three months of happy home life. These losses broke his heart and he fell into a decline which ended in death.
Mr. Snyder confessed faith in Christ in the great meeting held by Knowles Shaw in the Christian church of Buchanan in 1875. The church and his home were the delights of his life and he loved them to the last.
Funeral services were held at the residence of Mr. and Mrs. George Howard Wednesday, Jan. 29, at 2 p. m. Burial in Oak Ridge cemetery.
Mrs. Anna Brodrick.
Mrs. Anna Brodrick, the widow of the late Dr. H. M. Brodrick, was born in Ingersoll, Canada, November 9, 1842, and died at the home of her son, William N. Brodrick, on Clark street, Buchanan, Michigan, Thursday, January 23, 1912.
She was the daughter of Nelson and Mary Swazey of Ingersoll, Canada. November 7, 1868, she was united in wedlock to Dr. H. M. Brodrick. Three children blessed that union, one of

whom survives, William N. They came to Michigan and for a number of years resided in Decatur, coming to Buchanan about 1891, where her husband and companion of nearly fifty years died January 24, 1918.
Since that time she has lived with her son, in whose house she was tenderly cared for until called to her reward.
She was a great sufferer for many months, but was patient through it all.
Being a great lover of flowers, her many friends kept them constantly at her bedside. She was very appreciative of every kindness shown her. In girlhood she became a Christian and united with the church. She was kind to a fault and highly respected and loved by those who knew her.
A great mother, a true friend and neighbor is gone from among us.
She leaves to mourn her departure a son, William N., a grandson, Richard Edwin, one sister, Mrs. Lloyd W. Johnson of this village and a brother, Salem Swazey, of Alma and a host of friends.
Funeral services, conducted by Rev. E. O. Mather, were held from the home Sunday afternoon, January 26, 1912. Interment was made in Oak Ridge cemetery.
Great Aunt of Carrie Brown
Mrs. J. C. Holmes.
The funeral services for Mrs. J. C. Holmes were held on Thursday afternoon from the First Presbyterian church, conducted by Dr. M. V. Higbee. Mrs. James Nutt and Mrs. John Shelley sang, "Whispering Hope," and "When They Ring Those Golden Bells for You and Me." A profusion of beautiful flowers expressed the esteem in which Mrs. Holmes was held. The pall bearers were: Messrs. Emil Nelson, Henry T. Hott, N. A. Swanson, Charles McNeil, E. B. Cordell and Charles Hazlett.
Dr. Higbee said that God's knowledge of us was in order to our knowledge of Him and that the perfection of the Christian life is to be found in our knowing Him as now He knows us. The speaker showed how the fact of God's loving knowledge is revealed early in the Old Testament and grows in clearness of statement till Christ comes in the fullness of time. Then Christ says—"Learn of Me" and "He that knoweth Me knoweth My Father also" and Christ creates this desire and aspiration that—"Though now I know in part" yet "One day I shall know ever as I am known."
Juliette Scidmore was born in Bedford, Calhoun county, Michigan, Aug. 6, 1852. She removed with her parents to Dayton, Mich., when 4 years of age and remained there till her marriage on Dec. 27, 1876, to Mr. John G. Holmes, of Buchanan, Mich., where they resided until coming to

Boone in 1899 and this has been the home ever since.
Mrs. Holmes is survived by her husband and aged mother, now in her 90th year, who lived in the home of her daughter; also by her youngest sister, Geneva, (Mrs. J. J. Wells) of this city; two daughters and two grand daughters also remain; as follows: Grace, (Mrs. Loren Hansen) of Cedar Rapids; Clara, (Mrs. Joseph H. Eddy) of Waterloo, and Margaret and Jeanie Eddy.
The last sickness was of six weeks' duration, and through it all Mrs. Holmes was patient and cheerful.—Boone (Ia.) News.

NEWS OF THE CHURCHES

Seventh Day Adventist.
At the Larger Hope church. Sabbath school east Saturday at 10:00 o'clock. Preaching at 11:00 o'clock. Preaching also Sunday evening at 7:30. Everybody welcome.
Christian Science Church.
Sunday services at the church, corner Dewey avenue and Oak street, at 10:45 a. m. Subject "Love." Sunday school at 12 m. Testimony meeting Wednesday evening at 7:45.
Methodist Church.
Class meeting at 9:45.
"The Stewardship of Prayer" is the morning theme.
Sunday school at 11:45.
Epworth League meeting at 6 o'clock, led by William N. Nutt.
"The Obscure Disciple" is the subject for the service at 7 o'clock.
Prayer meeting Thursday evening at 7:30.
Come and help us in the Centenary Movement.
A cordial welcome to all.
Evangelical Church.
Thursday, 7:30 p. m., prayer services.
Sunday services: 10:30 a. m., special memorial service and annual day of prayer; 11:45 a. m., Sunday school; 6:00 p. m., Young People's Alliance rally service, leader, Myrtle Fowler; 7:00 p. m., evening service. At the Sunday morning service, the special memorial service, requested by Governor Sleeper, will be held. All relatives and friends of soldiers are heartily invited to this service. Returned soldiers are especially welcome.
VOLUNTEERS WANTED
To Help Handle the Crowds at Dayton, Michigan, Saturday Evening February 1st.
No one in this community is supposed to escape the draft.
Neighboring barns will be in readiness in case weather is cold and while the show is on a chronic crank will start your motors and keep your radiators warm.
Gentlemen, you might as well get used to these "dry" affairs; there is a long drought ahead of you. Be at Dayton Saturday, Feb. 1.
The persons named below will please report at the draft headquarters Saturday evening, February 1st. Look over last week's list and supply what may be short, such as coffee, doughnuts, etc.
Mrs. Ora Welbaum.
Mrs. Henry Phillippi.
Mrs. George Currier.
Mrs. Phillips.
Mrs. Ross Burrus.
Mrs. J. W. Freeland.
Mrs. Emma Kuhl.
Mrs. Frank Kuhl.
Mrs. Clarence Cauffman.
Mrs. Minnie Boger.
Mrs. E. Potter.
Mrs. W. Hewitt.
Mrs. Fred Seifert.
Mrs. George Seifert.
Mrs. John Seifert.
Mrs. John Britton.
Mrs. George Noggie.
Mrs. Frank Brewer.
Mrs. Clarence Cripe.
Mrs. Geo. Armstead.
Mrs. R. Armstead.
Mrs. Wentland.
Mrs. Ed Reinke.
Mrs. Brewer.
Mrs. E. Price.
Last Saturday afternoon about 8 o'clock, when Mr. and Mrs. A. H. Hiller returned home from town they found that twenty-five self-invited guests, members of the Methodist church, had taken possession of their home in honor of the birthday anniversary of Mr. Hiller, which occurred on Sunday. A most bountiful pot luck supper was served and an evening of games and musical and social intercourse was passed.
C. D. Kent left Tuesday afternoon for Rochester, Minn., for consultation at the Mayo Bros. Dr. Curtis accompanied him.
Lost—A black and tan hound named "Jim". Will finder please call Geo. Marsh. Phone 139F14. 3-1-p

HERE IS YOUR CHANCE TO LEARN ABOUT TRACTORS
Tractor School to Help All Who Are Interested in Power Farming.
A tractor school is to be held in the Star theater at Berrien Springs Thursday and Friday, Feb. 6 and 7. Geo. W. Stover, I. H. C. dealer, is furnishing a tractor and other equipment to be used at this school.
This is a rare opportunity for tractor owners and all who are interested in farm power. You will get some first hand information on farm tractors. A tractor is not a complicated machine but there are a great many more things to know about a tractor than some of the ordinary farm machines. If the owner is to keep the tractor running properly he should understand it thoroughly. It is very important that all tractors are kept in good condition, especially is that true this year.
If the operator understands his tractor, he will be able to prevent many troubles. He will also be able to get more power from his fuel and to keep the tractor running the maximum number of hours. It is to the advantage of the tractor owner to attend the tractor school and learn about the underlying principles of tractor construction and all the little tricks in tractor operation and care.
The tractor school to be held by the International Harvester company will be thoroughly practical in every way. The instructors are men who have been handling tractors for a number of years and not only know tractors from the standpoint of theory but have operated them and can give you the benefit of their practical experience.
Come prepared to ask questions. You are invited to put your problems up to the instructors and we assure you they will be in a position to be of help. It might be a good plan for you to make a list of the things you want to know about your tractor and have them ready at the tractor school. Time may not permit answering all the questions but they will be answered by correspondence or the information will be given you in the form of a book. Every possible effort will be made to give the tractor owners the information that will help them.
The company has prepared a book covering the principles of construction, care and operation of tractors, and all who attend the school will receive a copy of this book free of charge. It deals with the points of discussion that will be brought up at the school and will be of special advantage to the men who attend because they can study it after they have gone back home. Authorities say that this book is the best one on tractors now in print.
The tractor school will be absolutely free to all who care to attend. There will be no fees or charges for any of the instruction. All material will be furnished free. There will be nothing offered for sale and there will be no selling talks. The school is conducted purely for the benefit of those interested in power farming. If you cannot attend, be sure and have the man or boy attend who operates your tractor.
Every owner of a tractor or engine is invited to attend this school. Make your plans now so that you

can spare the time to be at the school. It will be worth your while. Don't forget the date! Plan to come and learn more about tractors and engines. The school opens promptly at 8 a. m.
BLOW
yourself for
some new and
Beautiful Wall Paper
It won't be a bad blow
—SEE ME TODAY—
J. C. WHEELER
Phone 378-R

Smokers' Headquarters
Bill's Place, Of Course
Always the best in Cigars, Cigarettes, Smoking Tobaccos and Smokers' Articles. The Best Line of Pipes in Town.
United Cigar Store Agency and the Popular Brands.
LUNCHES. POOL. BILLIARDS
Always the "Welcome" Sign is Out.
J. W. COLLINGSWORTH, Propr.



Our CLEARANCE SALE
Stops Saturday
If you were in it will pay you to come again, and for the ones that wear not in, we wish to say that you cannot afford to miss this sale. Prices that will surprise you all
1/4 Off on Overcoats and Suits
\$4.00 Flannel Shirts, all sizes, \$2.95 at
\$3.50 Flannel Shirts, all sizes, \$2.45 at
\$3.00 Flannel Shirts, all sizes, \$2.05 at
Men's heavy Wool Hose, \$1.00 value 70c
Men's heavy Wool Hose, 85c and 75c values 45c
1/4 OFF on all Underwear.
Canvas Gloves, heavy weight at 13c
Rockford Hose, two pairs at 25c
Work Shirts, all sizes at 85c
Overalls, for Saturday only, best make and weight \$1.45

Landsman's Clothes Shop
Home of Hart Schaffner & Mark and Campus Togs.
Hotel Lee Block BUCHANAN Money Cheerfully Refunded
THREE RIVERS

SCHWARTZ BROS.
Want a Good Smoke?
We have it for you in all the good cigars. All the popular brands are here for you, the good things in cigarettes and tobaccos.
NEW LINE OF PIPES

House Dresses
Aprons, several styles
Big Line of Ribbons
Laces, all widths
You can save money and get choice from a large stock by buying at Rehm's. Two floors filled with good things at little prices.
J. C. Rehm

Extra Special for Friday and Saturday
BECK'S MARKET
1 lb. Hershey's cocoa35c
1/2 lb. Hershey's cocoa19c
1-5 lb. Hershey's cocoa 9c
5 lb. jar Jelly\$1.20
No. 3 Tomatoes, per can23c
No. 2 can Tomatoes15c
Large can Apricots35c
Can Plums15c
Van Camp's Pork and Beans23c
Armour's Pork and Beans20c
Home Made Sausage, per lb.23c
Spare Ribs, per lb.20c
Raw Leaf Lard, per lb.25c
All Kinds of Fruits, Vegetables, Etc.

You Will Save More Money by Buying Your Shoes at the
Self-Service Shoe Sale
Retiring From Business Sale
Than You Have Ever Saved on Shoes Before
COME NOW! DON'T WAIT! READ THESE PRICES

SHOES FOR WOMEN	SHOES FOR MEN	SHOES FOR CHILDREN
Women's Brown Kid, brown cloth tops, high heel, lace boot; worth \$6.00. Retiring from business sale \$2.95	Men's and Young Men's Shoes; regular \$4.50 values. Retiring from business price \$2.45	Child's Vici Tip Shoes, sizes 2 to 5 1/2; \$1.75 values. Retiring from business sale 79c
Ladies' and Misses' Shoes—Oxfords and Pumps. Regular \$4.00 values. Retiring from business price \$1.95	Men's and Young Men's Shoes; regular \$6.00 values. Retiring from business price \$3.45	Children's Shoes; regular \$2.00 values. Retiring from business price 95c
Ladies' and Misses' Shoes—Oxfords and Pumps. Regular \$5.00 values. Retiring from business price \$2.29	Men's and Young Men's Fine Dress Welts, in Black or Dark Brown; regular \$9.00 values. Retiring from business price \$4.45	Boys' Shoes; regular \$3.00 values. Retiring from business price \$1.45
Ladies' and Misses' Shoes—Oxfords and Pumps. Regular \$6.00 values. Retiring from business price \$2.79	Men's all solid leather Work Shoes; \$3.50 values. Retiring from business price \$1.95	Boys' Shoes; regular \$3.50 values. Retiring from business price \$1.95
Ladies' and Misses' Shoes, in Blacks and Browns; \$7.00 values. Retiring from business price \$3.45	Men's Munson Army Last Shoes, with soft toe; regular \$5.50 values. Retiring from business price \$3.45	MEN'S ARCTICS Men's 1-Buckle Arctics; \$2.00 values. Retiring from business price \$1.29
Ladies' and Misses' Shoes, in Gray, Brown and Black, all leather; \$8.00 values. Retiring from business price \$3.95	Men's English and Medium Toe Shoes; \$4.50 values. Retiring from business price \$2.95	Men's 4-Buckle Arctics; \$4.00 values. Retiring from business price \$2.45

Self-Service Shoe Store
314 So. Michigan St. South Bend, Ind.

What better time than right NOW to join one of our Christmas Savings Clubs? That check will come in mighty handy next Christmas time.

?

We are now ready to exchange Coupon Bonds for Registered Bonds

BUCHANAN STATE BANK

HERBERT ROE, Cashier

TEA TABLE TOPICS

Do it electrically. 2-tf
Mrs. Ed. Dolph is convalescent.
Mrs. Steve Arney is recovering from the influenza.
An electric iron makes ironing easier. Ask the I. & M. 2-tf
Attorney G. H. Batchelor is now able to be in his office.
A son was born to Mr. and Mrs. Larry Smith Sunday, Jan. 26.
Regular 20c prunes at 17c per lb. for Saturday only at J. E. Arney's.
Electrical appliances add cheer to home life. Ask the I. & M. 2-tf
Alfred Roe is able to be about the house with the aid of crutches.
Marion Van Every and Derall Fowler are both ill with bronchitis.
Our electric coffee percolators make better coffee. Ask the I. & M. tf
The S. F. A. will meet with Mrs. Carrie Frame on Chicago street Saturday afternoon.
J. H. Portz was confined to the house several days last week with a severe cold.
Do your laundry work the electric way. Washing machines on very easy monthly payments. 2-tf
Mrs. I. C. Clevenger, who has been very sick the last two weeks, is now able to sit up a little each day.

Wire your house. Ask the I. & M.
Beuhler Bros., who own a chain of meat markets over the Middle West, are preparing to open a market in Niles.
A new roof has been placed on the Chas. Cain home on Clark street and the other damage done by the recent fire repaired.
Mrs. H. C. Wright, who was quite badly injured by falling down cellar two weeks ago, is able to sit up and is getting along very nicely.
Mrs. J. W. Kiefer underwent a very serious operation at her home last Saturday. The operation was successful and she is as comfortable as could be expected.
All lovers of music are looking forward with interest to a musicale to be given in the near future featuring Miss Dora Hershenow of the South Bend conservatory, but who at one time lived in Buchanan.
Frank Davis Littrel of East Lynn, Ill., a brother of Robert Littrel of Buchanan, died in France Friday, Jan. 3, of bronchial pneumonia. The young man was born at East Lynn twenty-two years ago and entered the military service a year ago last December.
A Charles was operated upon in an Ann Arbor hospital last Saturday for appendicitis. Mrs. Charles was there at the time but came home Sunday, returning Monday. The children are being cared for by relatives and friends during her absence.

DR. HARRY BEISTLE OPENS DENTAL PARLORS

Dr. Harry Beistle, son of Mr. and Mrs. Jos. P. Beistle, who practiced dentistry in Schoolcraft for several years prior to entering the military service last year, was mustered out of service Jan. 10th. He is now at the home of his parents and next week will open dental parlors in the room over the First National bank. He will use this room until the draft board completes its work and vacates the room in the Princess theater block and will then move to that location.

E. J. LONG HAS FINE BIRDS
E. J. Long, breeder of thoroughbred rose comb White Wyandotte poultry, has augmented his flock of 100 birds by placing with them six very fine standard bred cockerels which he received Friday from the world-famous breeders, J. C. Fishel & Son, whose large farms are located near Hope, Ind. Mr. Long has specialized in the breeding of these birds for the past thirteen years and he has built up his flock to a high point of perfection, in fact there are no better birds than his. The rose comb White Wyandotte has become the most popular of farm fowl since they are excellent layers, large of size, active foragers and a superior table fowl. Mr. Long has no place in his flock for inferior stock. By the occasional addition of new blood from the country's best breeders, he has built up a flock that stands without a superior.

IN SOCIETY'S REALM

Phil. Brong has gone to La Porte to work.
Mrs. Wm. Fette is quite sick with influenza.
Mrs. I. M. Hayes has not been so well the past few days.
Mrs. Geo. Huff, Sr., has been quite sick for several days from bronchial pneumonia.
Get some of those choice prunes at Arney's Saturday. Regular 20c value at 17c per lb.
Wash day made easy the electric way. Easy monthly payments on machines. Ask the I. & M. 2-tf
Dr. Trewin left for Central California today in response to a message stating that her son had been stricken with bronchial pneumonia.
Mr. and Mrs. Donald Ochse have moved to Buchanan from Berrien Springs and are living in Mrs. Stoner's house on Moccasin avenue.
The by-laws committee of the Civic club will be prepared to make a report at the meeting next Tuesday night and at this meeting the organization will be perfected.
Dr. Wm. F. Bullard and Miss Mary Geer of Berrien Springs were married Jan. 16. Dr. Bullard has practiced in Berrien Springs for a number of years and is well known in this vicinity.
The ladies of the Presbyterian church announce a Washington birthday banquet followed by a program to be given Friday evening, Feb. 21. More definite particulars will be given later.
Mr. and Mrs. Howard Roe received a dispatch from their son, George, on Wednesday stating that he was just leaving Boston for the Great Lakes to be mustered out of service. He is expected home the last of the week.

William Rynearson is seriously ill at the home of his daughter, Mrs. Perry Neff, in Elkhart. Mr. Rynearson has been a resident of Buchanan for over fifty years and his many friends will be sorry to hear of his illness.
In compliance with the proclamation of Governor Sleeper, memorial services will be held at the Portage Prairie church Sunday evening, February 2. A musical program will precede the address to be given by Rev. Scheurer. Everybody invited.
School Commissioner Cole announces a county meeting of "Mothers and Others" clubs to be held at the court house, St. Joseph, on Saturday, Feb. 1st. Miss Anna Cowles and Mr. Kettunen, both of Michigan Agricultural college, will give talks on club work, hot lunch, etc. Two sessions, 11 o'clock and 1:30 p. m.
John Hittle did not die in France as was officially reported to his mother, Mrs. Lavina Hittle, in November. He was gassed and seriously ill for some time but was successfully recovered so as to be sent home and was here to see his mother Saturday, but had to go on to Camp Custer, where he expects to be mustered out of service this week.

Mrs. L. Bunker was called to South Bend Saturday on account of the serious accident which befell her grandson, Nelson Yoder, Friday afternoon. The boy was crossing the street when he was run into and knocked down by an automobile. One leg was broken and he was severely bruised. A physician, who was passing when the accident occurred, gave first aid and the boy was removed to St. Joseph hospital.

Harold Jenks came home last Thursday. He has been in the aviation department of the army for over a year and was last stationed at Wichita Falls, Texas, but was mustered out of service at Camp Custer.

Mrs. Alfred Mead went to Gary last Thursday for a few days' visit with her niece Mrs. Clarence Falcunbury. She returned home Sunday accompanied by Mrs. Falcunbury, who will spend several days here.

Over fifty couples attended the dance given in Rough's hall Thursday night. The Clark orchestra furnished the music and Snyder's restaurant furnished the lunch.

Monday Club.
The club meeting was held with Mrs. S. Smith. Mrs. Terriere reviewed the reign of Louis XIII. Mrs. Redden added to this part of the lesson by giving the life of Richelieu, who was virtually king during this period.
After recess came the election of officers which resulted in a unanimous vote as follows:
President, Mrs. Kent.
Vice President, Mrs. Terriere.
Recording Secretary, Miss Eva Chamberlain.
Corresponding Secretary, Mrs. T. Clevenger.
Treasurer, Mrs. R. Howard.
Club will meet with Mrs. E. French February 3.

The "30" Club.
The "30" club met at the home of Mrs. Blake Monday.
The program was handled to the complete satisfaction of all by Mrs. Sanders and Mrs. Chamberlain.
Mrs. Chamberlain first read a very well written article on the value and effect of music and song during war times. We were again reminded that the Yanks were going wonder to both the British and French due to their ability to sing no matter what the conditions.
Following this, the ladies quartette favored the club with the popular war product, "Over There."
Mrs. Sanders, acting as pilot, seated the members of the club in an observation balloon and with her the journey was over over "No Man's Land." Before the start the pilot saw that the balloon was well equipped with an extra parachute, cone shaped cases and the necessary harness in shape. After landing back in our own U. S., Mrs. Sig Desenberg favored the club by singing very sweetly "Blue Bird."
Mrs. Pears then told different ways by which the camouflage game is practiced. This was most interesting.
"The Gas, Its Kind and Effects" was covered very neatly by Mrs. Chamberlain who had secured several relics from returned soldiers and who described and explained same, allowing each relic to be closely examined by the different members.
The day on "War Inventions" was brought to a close by another selection "On the Road to Home, Sweet Home" by the quartette.
The club will meet Feb. 3 with Mrs. Arnold Webb.



The Men of South Bend Knew What Great Values

We're Giving in This Sale of Hart Schaffner & Marx

SUITS AND OVERCOATS

—they would not hesitate to provide several of these garments for future use. *Bear in mind*—these suits and overcoats were secured at fully one-third less than their actual value today, and you will find them priced \$10 to \$15 less than you can buy equal merchandise elsewhere.

Sam'l Spiro & Company

Hart Schaffner & Marx Clothes Knox Hats Sampeck Boys' Clothes SOUTH BEND, IND.

Special for Friday and Saturday

Extra Fine Sunkist Oranges, 35c Per Dozen, only
Oysters, per Quart, 50c
Creamery Butter 55c
Dairy Butter 50c

Halibut White Fish Perch

Extra Choice Baldwin and Bryean Apples Sweet Potatoes
Vegetables of All Kinds

The Sanitary Market and Grocery RAYMOND & SANDS

GEORGE WYMAN & CO.

When in South Bend make Wyman's your Headquarters. Store Hours: 2:30 to 5:30 daily, except Saturday till 9:30 P. M.

Domestic Goods

In selecting Domestic goods at Wyman's, you can always depend upon the prices being right and that we have the goods to deliver that we advertise.

Lonsdale bleached muslin 36 inch at 22c yd.
Fruit bleached muslin 36 inch at 25c yd.
Forget-me-not Muslin 36 inch at 20c yd.
Fruit of Loom Cambric 36 inch at 25c yd.
Fruit of Loom Nainsook 36 inch at 30c yd.
Pepperwill Bleach Sheet-ing, 8-4 width 58c yd.
Pepperwill Bleach Sheet-ing, 9-4 width 60c yd.
Indian Head soft finish 33 inch at 30c yd.
Indian Head soft finish 36 inch at 35c yd.
Wearwell Pillow Covers 42x36 inch at 40c ea.

Special Pricings on White Goods

5 yards Longloth \$1.48, correct weight, fine soft chamois finish. Imperial brand, 36 inch.
Japanese Nainsook 59c yd. Oyama Japanese Nainsook, 42 inch. Very soft and sheer, 59c yd. or 10 yards for \$5.00.
40 inch White Voile 29c yd. A quality worth 50c to-day. Soft chiffon finish.
40 inch Stripes Voile 50c yd. Elegant quality for waists or dresses.
30 Crepe Plisse 29c. Soft finish. Fine for underwear, worth 50c to-day.

Reduced Prices Now on Suits and Coats

Clearance prices prevail throughout our Ready-to-wear section now and the women wishing to save on a Suit or Coat can do so at reduced prices.



Bell Opera House JAN. 31 3 Days Commencing

MATINEE FRI. AND SAT.

W. T. GASKELL presents

A PHOTO PRODUCTION

of

Harold Bell Wright's Famous

Story of the Ozarks

WITH SPECIAL MUSIC

THE SHEPHERD OF THE HILLS

Millions of People Have Read the Book. Millions of People Have Seen the Play

The Picture is a Masterful Visualization of Them Both

PRICES—Matinee, 25c and 35c.

Night, 25c, 35c, 50c, plus war tax.

COMING ATTRACTIONS

Feb. 10—Big New York Musical Comedy Success, "The Boomerang."

Feb. 11-12—Lyman H. Howe's Pictures.

BENTON HARBOR, MICHIGAN

The Heatless Days—

Are Now But Memories

Plenty of coal for all and at a price consistent with quality.

We have a new stock of KENTUCKY \$7.50 LUMP at

A bushel of ash to a ton of coal, SOUTHERN ILLINOIS \$6.60

A good coal at a cheaper price.

A large supply of hard coal in Chestnut and Stove size.

We will give your orders very prompt attention.

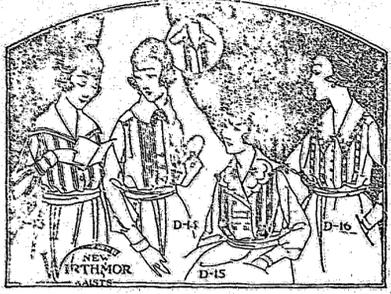
H. A. Hattenbach

MID-WINTER CASH SALE OF DOMESTICS, OUTINGS, BLANKETS, COATS, Etc.

FEBRUARY 1st to FEBRUARY 10th

No goods will be charged except at regular price

Spring Sewing Requirements at a Substantial Saving



Wide Sheeting, Pillow Tubing, Muslin, Cambric, Nainsook, Long Cloth, Percale, Gingham, Etc.

9-4 heavy bleached Sheeting per yard 59c and	55c	Finer one at	29c
Good grade 45-inch Pillow Tubing, per yard	37 1/2c	Barred Long Cloth for Underwear, pajamas, etc., yd.	29c
Fine percale Tubing, 75c quality, at per yard	49c	28c Bleached Muslin per yard	20c
Good Cambric Muslin, per yard, 29c and	25c	32c Bleached Muslin, per yard	23c
Fine soft Nainsook, per yard	29c	Light and Dark Calicoe, per yard	15c
Good Long Cloth, per yard	25c		

Dress and Apron Gingham and Percales

Best Dress Ginghams in nice assortment of patterns, checks, stripes and plain colors, per yard	29c
36-inch Percales, light and dark, per yard	29c
Several pieces 32-inch Percales, to close, per yard	19c
Apron Check Ginghams, per yard	17c



Cold Weather Goods

Most of our winter is ahead of us--Prepare for it now

We have recently received two cases heavy blankets belated both by the mills and transportation and we are using the knife in the price of these.

One lot good weight in white, tan and grey, regular \$3.50 **\$2.49**

One case, extra weight and size; retail at \$4.75, cut to **\$3.49**

Five bolts good White Outing will sell at, per yard **17c**

Twenty bolts good heavy Outing Flannel, both white and fancies, during the ten day sale, per yard **19c**

COITON BATS

Comfort size, 72x90 in 2, 3 and 4 pound weights.

Two pound weight at **79c**

Three pound weight, at **98c**

Four pound weight, at **\$1.19**

\$1.59 and All smaller bats at reduced prices.



Ladies', Men's

and

Children's Sweaters at

1-4 Reduction



Ready-to-Wear Also Reduced

ALL PLUSH AND CLOTH COATS at a Big Reduction

We have some of the very best models and fabrics to offer.

About a dozen Taffeta and Silk Poplin Dresses, no two alike, worth up to

\$12.50 each, to close, **\$7.50**

\$17.50 Serge Dresses, to close, at **\$12.50**

Dress Skirts also reduced in price.

A wide range of materials and models are represented in this sale at attractive prices.

A dozen silk Skirts in plain and fancy patterns, every one new and good style. Your choice **\$6.98**

and Plaids, \$2.49, \$3.49, \$4.98 and \$7.50; every one worth at least half more.

Georgette and Crepe de Chene Waists



Our assortment of Georgette Crepe and Crepe de Chene Waists will appeal to the most critical buyer. Choice of our fine stock of Georgette Waists, \$6.50 and \$7.50

sells, for **\$5.00**

Crepe de Chene waists, \$3.49 to **\$5.00**

We have the resident agency for the celebrated Wellworth brand of Lingerie Waists that formerly sold at \$1.00 and \$2.00, but advanced Jan. 1st to \$1.50 and \$2.00. We offer them during this sale at **\$1.60 and 89c**

We have them in lingerie and medium weights. We consider them among our best offerings.

We offer at this sale a fine assortment of Fancy Silks in skirt lengths, all the new plaids and stripes, materially reduced in price. Anticipate your coming needs and grab off a few of these silks.

Broken lines of wool and worsted Dress Goods are included in this cut.

Just the time to prepare your spring wardrobe at a saving.

Underwear and Miscellaneous Items

We are making a 20 per cent reduction on all Underwear except Athens, including wool, silk and wool and fleeced union suits and separate garments.

Ladies and Children's Fleece Lined Hose at **ONE-FOURTH OFF.**

A broken line of Children's and

Men's Underwear, including the well known "Staley" brand, to close at **HALF PRICE.**

Men's Dress Shirts, all white and striped, to close **79c**

at **69c**

Heavy white Sox Yarn, full 4 oz. hank, One-dollar kind, per hank

Fancy colored Carpet Warp, red, blue, green and grey at **HALF PRICE**

25 pieces lace and insertion 1 1/2 to 3 inches wide, fine for underwear, pillow cases and for general use, per yard **5c**



This is a CASH SALE, so kindly do not ask us to charge goods.

D. L. BOARDMAN, Buchanan, Mich.

WITH THE FIFTY-FIFTH DIVISION IN FRANCE

December 18, 1918.

My dearest Mother: Just finished my evening meal so consider the day's military duties almost finished, so will now devote the balance of my time to my correspondence.

Our headquarter troop is located about five miles distant from the division headquarters. I was ordered to proceed to division headquarters on special duty. A great many of the headquarters troop have been detailed on special duty since they have been in France. Some are car drivers, motorcycle couriers for division headquarters, several are orderlies for officers. Well, mine is working on the division headquarters officers in the tonorial line. I'd like awfully well to get my barber chair back with me. It sure has a history all of its own. I've had occasion to work on French generals, brigadier generals, colonels, etc. over here. I don't know if I told you or not I worked on the woman's hair, the organizer of the woman Battalion of Death of Russia. She had it cut Buster Brown style. I read later that she was killed as a spy in Russia. Enclosed you will find a picture of said woman. She dressed in men's clothes, had several medals of honor pinned on her breast. She was sure a brave woman.

I worked in the officers' barber shop on the boat coming over here. I worked on Clarence Darrow, the great labor representative, one of the lieutenants of the Princess Pat's regiment, and a few other prominent men who happened on the boat. We came on the Carmania, the English boat. There was a \$5.00 premium on her because she was the first line to sink a German boat. The Germans sure did look out trying on each trip to sink her. We had trouble just as we left New York harbor and a few miles off the Irish coast. The destroyers sank two subs, so you see our trip was somewhat exciting at that. Some of these things I've been unable to write on account of the censorship. Now we are permitted to write anything.

No doubt some of the boys of our 86th division will beat us home because they were wounded and some were transferred to divisions that have departed for the States.

Our troop and detachment are still the 85th but the rest of the division is the 4th depot division, replacing troops for the 2nd army. Lieutenant General Bullard is in command of the second army. We being a depot division, it was impossible for us to enter the lines as a combatant division.

Many of the 85th division boys saw action very shortly after we landed in France. I'm told that some of the 85th boys that were sent to Russia saw some action. Our headquarters troop, of course, moved with our major general and staff officers. I'll never forget the last few nights before hostilities ceased. There was a constant roar of cannons and the sky

at midnight was illuminated by the explosion of the big shells. Sunday evening, just the day before hostilities ceased, we were scheduled for a nice bombing party from the boche. They had been flying over us all afternoon (Sunday). The outer aircraft (Archies as they are called) shot down one observer and he had maps and a photo of the 85th division headquarters. The pilot was killed by a piece of shrapnel and the observer landed in a parachute. He was immediately turned over to the military police. If he had reached the German lines with his maps and photo of the camp we would have been in the "Land of Nod" by the next day because they sure would have visited us that night with "beaucoup" pills to drop on us and, believe me, an air raid is something that will make the cold chills run up and down your spine.

I was up to the front lines on the Metz sector just before the big noise finished and I got all of the war I thought was necessary for me. Guns, gas shells, etc., kept one pretty busy, believe me. It's a scene one will never forget and a sight that one should never miss if they are anywhere near the front. It was impossible for our outfit to go over the top as they only serve as couriers, etc., to the front lines. I've heard some thrillers from some who have fought on several fronts and were lucky to come out O. K. Some certainly had charmed lives to walk through a barrage, machine gun fire and come out O. K.

Well, dearie, I hope you are all O. K. and well. I'm O. K. and hope to see you sometime soon.

Give my love to all,
Your loving son,
Earl Waterman.

FRANCE IS GREAT, BUT—
YOU GOOD OLD U. S. A.

La Roussaire, France,
December 26, 1918.

Dear Mother and All: I will drop you a line to let you know that I am still in the same old mud hole and am feeling fine, and I hope that you folks are all the same.

Well, I had a fine Christmas; very much better than I thought I would have. We had a fine dinner for the way things are. In the afternoon I spent a couple hours on post. Of course, it wouldn't be natural if I wasn't on guard or K. P. on holidays. In the evening they took the guard off for the entertainment. It was a minstrel show given by the Second battalion. It lasted until after 10 o'clock. Then the Y. M. C. A. gave out packages. Each contained two bars of chocolate, one can of Stag tobacco, one package of cigarettes, some figs and nuts.

I was on first relief and went on post at 1 o'clock. They danced until after 2 a. m. Everybody certainly enjoyed themselves. I hope that it is the last Christmas I spend in France. I am living in hopes that I will spend Christmas in the good old U. S. A. Well, the river is trying to run us

out if an order can't. They had to move the kitchen today for the water was so high that it overflowed and ran into the kitchen. The river only overflows once a year so far as I can learn. That is just once too much. If the water keeps coming up we will have to pull stakes. I would like to pull stakes for some transport. The rumors have almost died out and everybody has forgotten that we were ever booked to go home.

The A. E. F. is starting a winter school. I put in to take up U. S. history.

They are dancing tonight; not only that but singing and playing the piano, so excuse all mistakes.

I heard from Jack Burks; also a couple cards from Mr. and Mrs. C. E. Lyddick. They said they wrote me a letter but I have never received it yet.

They had a big boxing match tonight; just something to kill time and relieve the boys' minds.

I will have to close for this time. Hoping to hear from you soon. With lots of love and kisses to you all,
Your son,
Orville Ditto.

LARGE VINEGAR PLANT TO BE RUN IN ELK RAPIDS

Elk Rapids.—The buildings and land of the defunct Elk Cement and Lime company in this village have been purchased by Lawrence Moritz and C. B. Lalone, who will utilize the buildings for a vinegar plant of 60,000 gallon capacity. The buildings include the old Elk Rapids brewery, the office building, the company boarding house and several other buildings now partially wrecked. It is the intention of the purchasers to get their plant in operation in time for the apple crop of next fall.

Take the labor out of wash day by doing it electrically. Ask the I. & M.

Record Want Advs. produce results.

WANT AD COLUMN

R A T E S.—Cash with copy—Five lines or under, 25c; (count six words to the line) three insertions for the price of two insertions.

For Sale—Dry mixed wood. Phone 105-F-14. 2-3-p

For Sale—Exceptionally fine geese feathers. Phone 298. 2-3-c

For Sale—Five-passenger, 1916 Auburn car. Will sell cheap or trade for team. Inquire 401 W. Smith St. or address Box 506. 3-1-p

For Sale—Very desirable 7-room house, 440 Moccasin ave. Property includes about an acre of land with all kinds of fruit. Terms reasonable. Phone 305-J. 3-3-p

For Sale—41 acres of land, located less than two miles from the growing village of Buchanan. Good 5-room house and cellar, best of water; small barn and other out buildings; fruit, apples, pears, cherries and grapes. About half under cultivation. Plenty of wood and good sugar orchard. Would consider house and lot in Buchanan as part payment. Address P. O. Box 338, Buchanan, Mich. Phone 277-J. 3-3-p

Wanted—To buy pigs from forty pounds up. O. J. Kenton. Phone 119. 2-3-p

For Sale—Second-hand Oliver typewriter, in good condition. A bargain at \$10. Phone 805-J. 1-3-p

For Sale—Choice fullblood Rhode Island Red cockerels. Parrett & Chrisman. Phone 143-F-15. 1-3-p

For Sale—A bicycle and ladies' dress form, size 38; also gas water heater. 221 Chippawa St. Call Saturday. 1-3-p

Money to Loan—Six per cent. Call Tuesday and Wednesday. Arthur B. Higman, Benton Harbor, Michigan. 1-4-c

For Sale—Dry beech and maple wood, either split or in chunks; also mixed wood. Lloyd Bliss. Phone 94-F-4. 3-3-p

For Sale—1916 model Overland five passenger car in first class condition. A bargain if taken at once, 207 S. Oak street. 3-1-p

Cotton Rags Wanted—Will pay 5c a pound for clean, cotton rags in large pieces only. Can use no other kind. Record office. 51-1f

For Sale—Two 2-year-old mares, wt. twelve and fourteen hundred lbs., price \$250 for both; also some brood sows. Elmer E. Rough, Niles Ex. 3-3

Wanted—About 300 bundles of corn fodder. Either delivered or will call C. A. Walkden, Buchanan, on the old Demo farm; replace below the dam. 2-3-p

For Sale—Two black colts, one is 2 1/2 years old, the other 1 year old. They will make a well matched team. Enquire of Mrs. Louis Kool, 204 Main St. 3-3-p

For Sale—As I am leaving town, I offer for sale my new 7-room bungalow on Lake street. I would like to buy some corn. Earl Hastett. 3-3-p

For Sale—Seven-room house and lot located near M. C. depot. Electric light, city water, fine garden. Will sell cheap if sold at once. Phone 166-R or address P. O. box 338. 13p

For Rent—Two room furnished apartment with all modern conveniences; heat included, for light housekeeping; also one sleeping room. 108 S. Detroit street.

For Sale—41 acres of land, located less than two miles from the growing village of Buchanan. Good 5-room house and cellar, best of water; small barn and other out buildings; fruit, apples, pears, cherries and grapes. About half under cultivation. Plenty of wood and good sugar orchard. Would consider house and lot in Buchanan as part payment. Address P. O. Box 338, Buchanan, Mich. Phone 277-J. 3-3-p

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