

The Meyersdale Commercial

Published every Thursday by the Commercial Co-operative Council.
 EBER K. COCKLEY,
 Business Manager.
 HERMAN G. LEPLEY, Editor.
 Entered at the Meyersdale postoffice as second class mail matter.
 Subscription price, \$1.25 per year.
 Advertising rates, all matter, 10 cents per inch net, 5 cents per inch for composition work; 20 per cent extra for preferred position; small readers, 5 cents per line; Business Directory, 50 cents per month.
 Ask for prices on job printing.

Rally to the support of The Meyersdale Commercial! It has been in the front line advocating most of the improvements in town and community which are now realities. Sand Spring water for Meyersdale, the street railway connecting Meyersdale with Salisbury, and other things too numerous to mention, were dreams in the mind of its first editor, Mr. Lou Smith. Now they are realities.

The Commercial always stood for clean politics, and aimed to give the reader the truth. Principle rather than party has been its history and shall be upheld above all else under the present editorship.

The raw materials of the earth are created to serve humanity, with applied labor converting them into the manifold articles needed to sustain the millions who exist in the civilized world. It is unfortunate to many of us that these raw materials are owned by so few people and manufactured into the needed articles for the main purpose of enriching those who are owners, often to the disadvantage of those who must have the manufactured article to sustain human life.

"A fuel shortage is a fool shortage," remarks the Chicago News. In a sense, yes; but if there were a shortage of fools there would be no shortage of fuels, and the people will "get wise" enough to own all food and fuel production and distribution for themselves by and by.

A DISGRACEFUL SCENE.

The aggregation of rowdies who created a disturbance on the evening passenger train of the Baltimore and Ohio railroad while enroute from Johnstown to Hooversville last Friday, and who openly and boldly confessed to "scabbing" on United Mine Workers in the Hooversville region, are certainly no credit to any civilized community. It would be of some benefit to society perhaps if Congress should make some provision to disconcert such pitiful yet disgraceful specimens of human kind and proceed to drill a spark of manhood into their numb skulls, and leave behind respectable toilers to take care of the nation's needs in the production of fuel.

Wise Old Spider.

When Mark Twain was running a country newspaper, he received the following letter from an old lady: "In opening the newspaper this morning I found a dead spider folded in the columns. Is this an omen of good luck or of bad luck?" And Mark Twain replied: "Finding a spider in the columns of my newspaper is neither an omen of good or bad luck. The spider simply crawled into the newspaper to find which merchants were advertising, so that he could go to stores of those whose advertisements did not appear in the newspaper to find a place to spin his web without being disturbed."

APRIL 1 LAST DAY FOR FEDERAL RETURNS

Penalties for Income Dodgers Are Severe—Get Your Return in if You Are Liable.

April 1, 1918, is the final day allowed under the federal income tax law for the filing of federal income tax returns. Persons who are required to file returns under the provisions of law and who fail to get their returns in on time are subject to severe penalties, as follows:

For making false or fraudulent return, not exceeding \$2,000 or not exceeding one year's imprisonment, or both, in the discretion of the court, and, in addition, 100 per cent. of the tax evaded.

For failing to make return on time, not less than \$20 nor more than \$1,000, and, in addition, 50 per cent. of the amount of tax due.

If on account of illness or absence from home you are unable to render your return within the time prescribed by law you may obtain an extension of 30 days if a request therefor is filed with the collector of your district before the due date of the return. In this request you must state the reason why the return cannot be filed within the time prescribed by law.

Collectors of internal revenue are not authorized to grant extensions of more than 30 days, but the commissioner of internal revenue has authority to grant a reasonable extension beyond 30 days in meritorious cases. If you desire an extension of more than 30 days your request should be addressed to the commissioner and should contain a detailed statement covering the reasons which make it impossible for you to file your return on or before April 1.

The internal revenue men are now completing their tour of the country, during which they were in touch with the people of every city and town. If you failed to get in touch with the deputy which visited your section it is not too late to get advice. Consult your postmaster as to where the nearest deputy is now. Get your blank form, study the directions and the requirements as shown thereon and make your return without fail. If your income was sufficient to come within the bounds named in the law.

It is pointed out by Commissioner Roper that it is important that the people comply with the federal laws as fully as they are complying with the drafts for men and the conservation of foods and fuel. "The war must be paid for," says Commissioner Roper, "Congress has as much right to conscript a just portion of income as it has to conscript our boys. The tax for 1917 is designed to reach moderate as well as large incomes, so that all persons who are in financial position to bear a portion of the heavy government expenses can be assessed in proportion to their ability to pay."

"The man who is barely making a living or barely supporting a family is not affected by the 1917 law. But the man who is able to bear a share of the burden has been reached by the new law, and he should accept his responsibility in the same patriotic spirit that our young men have shown in offering themselves for this great purpose of the country to make the world safe for people of all kinds to live in and to govern themselves."

This tax is one which recognizes women as on an equal basis with men. The unmarried woman or the married woman with a salary must make tax return just the same as any man. Only the woman supporting her mother or other members of her family may take out \$2,000 exemption.

Under the law the head of the family is the one whose earning power contributes to the family's support.

Similarly a widow with small children to support can take out \$2,000 exemption and \$200 additional exemption for each of her children under eighteen. Thus it is intended that the law shall work no hardship to women having to struggle to get along. But each must file return if her income is \$1,000.

A man whose wife dies and who is left with small children to support upon a moderate income may also take full exemption under the new tax law and also claim \$200 exemption for each of his children under eighteen.

The widower under the law is a single man and must make tax return accordingly. Married men need not file returns unless they are earning \$2,000 or more.

"This is as much a national obligation as the reporting for duty of a man drafted for service with the colors," says D. C. Roper, commissioner of internal revenue. "As it stands, it is much a matter of the man or woman's own conscience. It is for him or for her to determine just how far he is liable to the tax. He must figure his own income and if it reaches the figures named in the law must make faithful report upon it to the proper authority."

"This tax is distinctly a war measure and will be in effect during the war."

"This is a people's tax—it reaches right down into the pockets of the small wage earner; it makes him a partner in the job of winning the war."

Job Printing Our Specialty

Condensed Statement CITIZENS NATIONAL BANK OF MEYERSDALE, PA.

At close of business, March 4th, 1918.

RESOURCES

Loans and Investments	\$1,014,765.06
U. S. Bonds	214,070.00
Banking House	30,200.00
Cash	58,906.33
Due from Banks and Reserve Agents	351,394.10
	\$1,669,335.49

LIABILITIES

Capital Stock	\$ 65,000.00
Surplus and Profits	149,292.75
Circulation	65,000.00
Deposits	1,390,042.74
	\$1,669,335.49

The Citizens National Bank

"The Bank With The Clock With The Million"

THE WAR, THE FARM AND THE FARMER

By Herbert Quick

What the Imperial German government offered the farmers of America in its ruthless submarine warfare was not the loss of profits, but slavery to the sabre-rattler of Potsdam. He purposed to make us slaves by murdering the people who took our products to market. By all the laws of civilized warfare, commerce under a neutral flag was free from any hindrance except the legal interference justified by war. But the Germans not only stepped merchant vessels, they sank them. Sank them without warning, without trace—the most devilish thing war has seen since the savages scalped our ancestors and threw screaming babies into the flames of burning cabins.

The German plan of sinking merchant vessels without trace is based on the murderer's maxim that "dead men tell no tales." It was executed by the massacre of men, women and children, who, having committed themselves to small boats in the open sea after their ships were torpedoed, were mercilessly raked with gunfire, and exterminated to the last unprotected, unprotected soul! These are the murders that stain the hands of the kaiser, his advisers and minions. These outrages were perpetrated on neutral vessels; when that civilized warfare gave the Germans a right to do even with the merchant vessel under a hostile flag, was to stop it at sea and make it a prize of war.

To kill the civilians on board, even under a hostile flag, was nothing but unmitigated murder. And these murders were committed in order that we might be enslaved! Having the right to take the sea with his fleet, but being afraid to do so for fear he might lose it, and being unable by fair means to stop the selling of our products to his enemies, the kaiser declared that he would do it by the foulest methods ever resorted to in war. He declared the sea closed, and that he would keep it closed, not by war, but by murder.

To have submitted would have cost us dear in prosperity; but that would have been the least of our loss.

We should have had to grovel before the German government.

(This is the second of three articles. The third to be published next week.)

We should have had to accept murder as a thing against which we could not defend ourselves.

We should have allowed this new horror to become a part of all future wars, and have been responsible for its incorporation into international law.

We should have proved that because the fire which burns up our farms' usefulness is beyond the horizon, we would submit to the killing of it.

We might have accepted the seventy cents for wheat and the six cents for cotton, but we could not have done it merely because we were commanded to do it. By so doing we should have accepted degradation. We should have begun, after winning our freedom in our own revolution and establishing a union on the foundation of liberty in the blood and tears of our war between the states, to knuckle under to autocracy! We should have basely yielded up our birthright as Americans.

Such a thought is intolerable. Peace at such a price would not be peace, but only a preparation for a future revolt against subjugation. Better any sort of war; better war forever, than that.

Whenever the time comes for new sacrifices, let us remember that we fight, not for our liberties tomorrow or next year or twenty years from now, but for our freedom today. Not for the right to live in the future, but for the right to make a living this year.

German oppression had begun to pinch us before we entered the war. If we had not declared war, but had accepted the conditions of life ordered for us by the kaiser, we should today be a poverty-stricken people. Our factories would be shut down, our workmen unemployed, our people starving, our farms ruined by the poverty of those for whose consumption they grew their crops. There is loss and sacrifice in the war, but there would have been far more of loss and sacrifice in accepting the German terms. We should have lost more in money than we have spent in the war, but we should have lost something far more precious. We should have lost our souls.

SAVING THE DAYLIGHT.

Congress has passed a law endorsing the new fangled daylight saving plan, which will be put into effect on Easter Sunday, March 31st, by requiring all clocks to be turned ahead one hour. On the last Sunday in October they will be turned back one hour, which will again put the nation back on "sun" time.

Advocates of the plan claim the following beneficial results from its application in a dozen European countries last year:

A great saving in oil, gas and electric power;

Conservation of coal;

Increased manufacturing production as the result of improvement in working conditions;

Improved conditions of health because of an additional hour of daylight which may be devoted to recreation;

Reduction in the cost of living to those who can raise garden products at home, and

Improvement in the training conditions for the fighting forces.

Postoffice Department, Gives Form of Address for Oversea Mail

Persons who send mail to members of the Expeditionary Forces are particularly requested, in a statement issued by the Post Office Department, to use ink only in writing the addresses. Every piece of mail matter should also bear the name and address of the sender.

Heavy paper, canvas, or cloth should be used for wrapping packages. When canvas or cloth is used the address should be written on a shipping tag, with the name and address of the sender on the reverse side.

Given names should be written in full, instead of initials. The title of the addressee and the full name of the unit or organization to which he is assigned should be added, it being sufficient in the way of further address to use the words "American Expeditionary Forces."

To The American People

There is no foundation for the alleged violations of law attributed to our Company by agents of the Federal Trade Commission and I want to say emphatically that Swift & Company is not a party to any conspiracy to defraud the Government. Nor has Swift & Company been guilty of improperly storing foods or of making false entries or reports.

Conferences of packers, where prices have been discussed, have been held at the urgent request and in the presence of representatives of either the Food Administration or the Council of National Defense. And yet the packers have been accused of committing a felony by acting in collusion on Government bids!

We have done our best, with other packers, large and small, to comply with the directions of the United States Food Administration in all particulars, including the furnishing of food supplies for the U.S. Army and Navy and the Allies, now being handled through the Food Administration.

We will continue to do our utmost, under Government direction, to increase our production and assist the Food Administration. We consider that the opportunity to co-operate whole-heartedly and to our fullest powers with this branch of the Government is our plain and most pressing duty.

The Trade Commission Attorney has, by false inference and misplaced emphasis, given to disconnected portions of the correspondence taken from our private files and read into the Record, a false and sinister meaning with the plain purpose of creating antagonistic public opinion.

The services of the packers of the United States are most urgently needed, and I regret exceedingly that we should at this time have to spend our efforts in defending ourselves against unfounded, unproved, and unfair assertions such as are being daily made public.

L. I. Swift, President

Swift & Company, U.S.A.

J. T. Yoder

JOHNSTOWN.

Sells the Champion Cream Saver

THE NEW DE LAVAL

BUTTER made from De Laval-separated cream has won first prize at every convention of the National Creamery Buttermakers' Association for the last twenty-five years, as well as in every other important contest, and you must admit that this fact can mean but one thing—

The De Laval user gets not only more cream, but better cream

De Laval-separated cream is better simply because the construction of the De Laval bowl makes close skimming possible at a speed so low that the butter-fat globules are delivered from the cream spout unbroken.



Have you seen the NEW De Laval? The new self-centering bowl with its patented milk distributor is the greatest improvement that has been made in cream separator construction in the last thirty years and we'd like to have a chance to show you how it works. The NEW De Laval also contains many other important improvements that we know will interest you.

All Highest Prize Butter De Laval Made

THE most important butter scoring contests take place at the Annual Convention of the National Buttermakers' Association. The first prize winners at every convention of the Association since its organization in 1892 have been as follows—

- 1892—Louis Brahe
- 1893—C. W. Smith
- 1895—F. C. Oltrogge
- 1896—Thomas Milton
- 1897—H. N. Miller
- 1898—Samuel Haugdahl
- 1899—A. W. McCall
- 1900—H. T. Sondergaard
- 1901—E. O. Quenqvold
- 1902—E. L. Duxbury
- 1904—L. S. Taylor
- 1904—J. C. Joubin
- World's Fair, St. Louis, Grand Prize Butter
- 1906—A. Carlson
- 1907—A. Lindblad
- 1908—A. J. Anderson
- 1909—A. J. Anderson
- 1910—Albert Camp
- 1911—A. J. Anderson
- 1912—A. L. Radke
- 1913—O. N. Petersen
- 1914—Thomas Sadtler
- 1915—Emil G. Oman
- 1916—J. W. Engel
- (There were no national conventions in 1894, 1903, and 1905.)

A Drunkard's Will

The following is a will by a drunkard of Oswego, N. Y.: "I leave to society a ruined character and a wretched example. I leave to my parents more sorrow than they can bear in their feeble stage. I leave to my brothers and sis-

ters as much shame and mortification as I could bring on them. I leave to my wife a broken heart—a life of shame. I leave to each of my children poverty, ignorance, a low character, and a remembrance that their father filled a drunkard's grave."