

Two men were killed outright and a third is expected to die as the result of an explosion which occurred at a Borealis plant in the Hercules-Towler company, 15 miles from Salt Lake City, Utah.

Gordon Parmelee was killed and Charles Greenstone, paymaster for the Borderland Sugar corporation, slightly wounded when the latter was killed by Mexicans near Brownville, Tex.

Eleven Italian, including one woman, were sentenced to 25 years' imprisonment by Municipal Judge Backus of Milwaukee for participation in the Bay View riots of September 9.

U. S. - Teutonic War News

That a number of American aviators are the first American fighting unit to reach Italian soil was revealed by cables to the Italian embassy at Washington.

Among 47 officers of the expeditionary forces recruited for instruction by General Pershing in a list made public by the war department at Washington, is Second Lieut. Archibald G. McMillan, Italian captain, who is proposed for a captaincy of infantry.

Foreign

Guatemala City, capital of the Republic of Guatemala, has been destroyed by an earthquake. Many persons were killed. The Colon theater, the steps taken with regard to departmental routine to supply deficiencies of winter clothing to men in the camps.

Gen. Tasker H. Bliss will be retained on active service as chief of staff of the army after he reaches the retirement age next Monday, December 31. Secretary Baker announced at Washington that this had been decided upon by President Wilson.

Fuel Administrator Doerflinger told the senate committee on manufactures at Washington that if the war continued very long the government would be compelled to pool coal and sell it at reasonable prices.

Domestic

Registration of all German alien enemies will be made in the first week of February. Rules and regulations for the registration were made public by the department of justice at Washington.

Six handbills were killed in a fight between desperados and United States troops at the ranch of San Jose, Mex., according to an official statement at Eagle Pass, Tex. The Americans crossed into Mexico on the trail of Mexican cattle thieves. There were no American casualties.

The American Red Cross will begin the New Year with membership more than 20,000,000. It was announced at New York at the close of the national week-end enrollment campaign.

W. H. Moran, assistant chief of the United States secret service, was appointed chief of the service by Secretary McAdoo at Washington. Moran succeeds William J. Flynn, recently resigned.

Director General of Railroads McAdoo at Washington appointed Walker D. Hines of New York, former general counsel of the Atchafalaya, Topinka & Santa Fe railroad, as assistant general manager of the New York Central railroad, as assistants program management of the railroads of the country.

Dr. Maureen E. Egan, the new avianing minister to Denmark, arrived at Atlantic port on a Danish steamer on his way to Washington. Mrs. Egan accompanied him.

Orders to commander at a reasonable price all army uniforms, overalls and army cloth now on the shelves of Chicago's men's clothing stores have been issued by Washington.

After pursuing Mexican bandits who raided the Brits cavalry near Brownsville, Tex., United States aviators killed 18, wounded several, and scattered the remaining bandits in the mountains. The chase took the cavalrymen ten miles into Mexico.

Drafted men included in the first quota but not yet sent to training camps will delay their departure at the new Christmas will be in effect and some of those now being inducted will also find themselves released, which others far down on the list will be substituted. As the substance of an order which was sent out from Washington by Provost Marshal Crowder to governors of all states.

Five members of the executive committee of the Twin City Milk Producers' association, and three members of the Hennepin county grand jury at Minneapolis, Minn., charged with violation of the state anti-trust laws.

More than a half-million working men—the equivalent of the labor of 20,000 workmen for a solid month—have been lost to the nation's shipping program through strikes of dockworkers. R. B. Stevens of the shipping board told the senate investigating committee at Washington.

Negotiations for the purchase of a large part of the Cuban sugar crop, now being harvested and canned, are an estimated 3,000,000 tons, for the use to have been strictly confined to the United States and its allies, was announced at New York. The sale was to be \$4.00 a hundred pounds of c. b. Cuba.

R. A. Strauss, banker who shot and killed Herman Mace bank cashier of the State Trust and Savings bank at Proctor, N. H., was held for murder, without bail, by a coroner's jury.

STATE NEWS IN BRIEF

Lansing—French Hubbell was twice struck by the river after his fall. He employed the Auto Body Co. when he declared he would not join the Red Cross.

Nashville—Hugh Jones, living south of here, lost his right leg in a car shrewder. He was held in the machine two hours before his arm could be extricated.

Petoseky—Local merchants are dissatisfied with the ruling lowering freight rates to eastern markets. Petoseky, Cadillac and Traverse City asked greater reductions.

Neaugeau—Water which flooded the Austin and Stephenson mines of the Cleveland Cliff Co. reached a height of 240 feet. The cause of the flood has not been determined.

Marquette—While Ray Yalencourt, 15, and a child, Homer Pike, were examining a rifle, the latter had got for Christmas, the gun was discharged and Yalencourt was killed.

Allegan—Charles Walker, 65 years old, Valley town storekeeper committed suicide by shooting himself. He escaped from the sheriff in Grand Rapids, while the latter purchased a shirt.

Bay City—Considerable woody ready for shipment from wholesale dealers has been held for local retail handling under the order of the local administrator. Standard prices have been fixed.

Ann Arbor—Food scarcity is much more noticeable in England than in France, according to Maj. Udo J. Wile, now organizing the Moseley Hill military hospital for the American Red Cross in England.

Mississauga—William T. Ross, Isabella county pioneer, is dead at the age of 90 years. The widow, whom he married 67 years ago in Ontario county, New York, survives. The Ross family has lived in Isabella county since 1863, being among the first settlers.

Saginaw—Michigan sugar beet growers want an additional 10 per cent profit from the grower and mill operator. According to the growers, their average net profit has been \$13.88 an acre, when the manufacturers have been receiving an average profit of \$31.66. These figures are based on a wholesale price of 7.14 cents a pound for sugar and \$5.24 a ton for beets.

Saginaw—Fire destroyed the car barns and 30 cars of the Saginaw Valley Railway Co. and the Michigan Electric car barns at Saginaw. The building were saved, and there were 100 cars left to carry the people of the city to work. The fire was caused by a common lamp used on or operated as a part of such a system, would seem to include these companies.

Flint—When are your new aeroplane engines coming over? This is the question he is asked most often, says Daniel A. Reid, president of the Flint Board of Commerce, now on a government mission in France to study conditions in American army camps and at the front. Reid is the author of a series of lectures in American schools and colleges. Reid writes that on the trip across the Atlantic a ship directed by Reid and his party was sighted. They were sunk by U-boats, while the mission has been under fire twice at the front.

Sandsky—G. B. McClelland of Appleton was killed, according to Canadian casualty lists.

North Adams—Mrs. Charles Fullerton, first white child born in Adams county, was celebrated on her eighty-eighth birthday a few days ago.

Flint—John Lawrence, found asleep in a moving picture house with his lap full of women's hats, was held by the police on a charge of robbing a military shop.

Loretto—Oscar Tafalet, 19, an employee of the Loretto Mining Co., was killed when a large rock fell on him while ore car which fell 20 feet when a trestle snapped in two.

Alma—Albert Elchert, Ithaca farmer held for the slaying on Sept. 4, of his own son, was ordered to stand examination which has been set for January 8.

Plainwell—Edwin Leach, Deyo Vaughan and Sam S. Barnes, business men, who were slain by a steam engine, each ran their old stands for a day for the Y. M. C. A. campaign.

Charlotte—Wells Nell, 18, of Kalamazoo, was killed by the delegates at the annual convention of the Consumers' Power Co., fell 45 feet from a tower, striking on a fence. He was fatally injured.

Grand Rapids—The ambitions of Grand Kruger, 17, to become a human fly were short-lived. He climbed up the side of a skyscraper, fell from the sidewalk from the second story. He was badly hurt.

Houghton—William Liberty, lumberjacker, was killed by three Lakes, was killed in a fight at the Three Lakes depot. Jess Jokso striking the flat bow with a maple club.

Manistique—Joe Carroll, 30 years old, timber harvester, was killed in a fight near Stouich, 35 years old, in a fight near Stouich. Both men had been drinking. Stouich drove a poker four inches into Carroll's head, killing him. He was later captured in the woods.

Owosso—Matthew and Thomas Connors, farmers, have begun suit against the state, and \$10,000 respectively. The suit is for damages for injuries received when their machine was struck by a freight train. Patrick Kelly, of Kalamazoo, died of injuries sustained in the same accident.

Names McAdoo as Director General for All Lines in United States

EARNINGS TO BE GUARANTEED

Action, Which Affects Also Coastwise, Lake and River Steamship Properties, Taken at War Measure

Washington—President Wilson, under his new powers, has assumed possession and control of all the railroads and steamship lines within the United States.

The president issued a proclamation invoking his war authority to take over the railroads and appointing George B. Meserve, director of the Treasury Department, to the position of director general of railroads.

Mr. McAdoo will remain secretary of the treasury, and in his dual role will be the most powerful official in the nation except the president.

The railroads will continue to be operated by their respective corporations under the direction of Mr. McAdoo, and the primary function of the lines will become the transportation of troops and war supplies and materials, to which all other service will be subordinated.

Properties Which Are Taken. The properties that will pass into the control of the government are: All railroads, comprising 290,000 miles of lines, valued at \$17,000,000.

All coastwise, lake and river steamship lines. All terminals, terminal companies, and national associations.

The Pullman company's sleeping cars and parlor cars. The packers and other concerns' private lines.

All railroads' elevators and warehouses. All railroad telegraph and telephone lines. All interurban electric lines carrying light or light only.

Street Car Lines Exempt. The lines that do not take over at this time are street car lines, passenger-carrying interurban electric lines, but he provides in his proclamation that by subsequent order he may take possession of any street car line found desirable, including subways and tunnels.

The proclamation does not specifically mention express companies, but the language of the proclamation, in which there appear the words, "and all other lines used or operated as a part of such a system," would seem to include these companies.

Guarantee of Fair Profit. The government guarantees to the stockholders of each of the railroads a profit equal to the average profit of the stock during the fiscal years of 1915, 1916 and 1917.

Taking all of the roads of the country as a basis, the general average was 2.72 per cent on their total capital investment.

The president says that he will ask congress to provide for the guarantee of fair profit and the guarantee of the properties, and he adds: "Investors in railway securities may rest assured that their rights and interests will be fully protected after by the government as they could be by the several railway systems."

McAdoo to Negotiate. Director General McAdoo is instructed to enter into negotiations and to make all arrangements providing for a composition to the owners of the properties amounting to the average profit of the roads for the period of the three-year pre-war period, these agreements to be submitted to the president for action in connection with the restoration of the roads.

Stockholders and other security holders are to receive the same return on their investment they received during the pre-war period. They are to receive their due with rights unimpaired.

The president takes possession of the railroads by executive order and the authority conferred upon him by a provision of the army appropriation act of August 29, 1916, which follows: "The president is to be empowered, through the secretary of war, to take possession and assume control of any system or systems of transportation, of any part thereof, and to utilize the same, to the exclusion, so far as may be necessary, of all other traffic thereon, for the transfer or transportation of troops, war material and equipment, or for such other purposes connected with emergency as may be deemed or desired."

Cut in Passenger Traffic. The president will be required to provide the railroads with approximately \$1,000,000,000. It is estimated, for the expansion and building of new lines, for the purchase of trackage and additional rolling stock.

Government control will also entail the shifting of rolling stock to the lines by executive order and the construction of transportation of war materials. Hundreds of engines and thousands of cars will be sent from the East and south to the West territory, where 80 per cent of the war supplies are being produced.

Passenger traffic is scheduled to be greatly curtailed. On western routes Interest has gone out of them. Through many years of speculation the home maker does not quite realize his plight. Yet all this time she suffers from a growing suspicion as to what the future holds for her. The values which she expected, that for her it is bringing no widening of opportunity. In a vague manner she says a writer in the New Republic, she feels the inexpressible effects of child training and household upon her own mental life and powers.

Women Find Daily Schemes of Work. Exasperating and Long for Respite From Duties. At the outset the home maker often accepts cheerfully enough such maxims as "be dressed in drab" and "the wife is faithful in that which is least shall become the greatest." She masters in a year or two years at most the daily scheme of her life. Her life is repeated, although all the freshness and

THE PRESIDENT'S STATEMENT

"A Great National Necessity Dictated the Action. I Was Not at Liberty to Abstain From It."

By WOODROW WILSON. I have exercised the power by the transportation systems of the country which were granted me by the act of congress of August 1916, because it has become imperatively necessary for me to do so. This is a time of crisis and it is necessary for me to do so.

The committee of railway experts who are cooperating with the government in this important matter have done the utmost that it was possible for them to do; have done it with patriotic zeal and with great ability. But there were difficulties that they could neither escape nor neutralize. There were difficulties in the present circumstances involves upon occasion and at many points a serious dilution of earnings, and the committee was, of course, without power or authority to rearrange charges or effect proper compensations and adjustments of earnings.

Several roads which were willing and with admirable public spirit accepting the orders of the committee have already suffered from these circumstances and should be required to suffer further. In mere fairness to them the full authority of the government must be substituted. The government itself will thereby gain an immense increase of efficiency in the conduct of the war and of the innumerable activities upon which its successful conduct depends.

The public interest must be first served, and in addition the financial interests of the government and the financial interests of the railroads must be brought under a common direction. The financial operations of the railroads must be coordinated with the borrowings of the government, and they themselves can be conducted with greater efficiency.

Investors in railway securities may rest assured that their rights and interests will be as scrupulously looked after by the government as they could be by the directors of the several railway systems. Immediately upon the reassembling of congress I shall request that these definite guarantees be given: First, of course, that the railway properties will be maintained during the period of federal control in as good repair and condition as at the time they were taken over by the government; and second, that the roads shall receive a net average net income of not less than the average net income of the three years preceding June 30, 1917; and I am entirely confident that the congress will be disposed to grant these in other words, to see that justice is done and full security assured to the owners and creditors of the railroads.

At the secretary of war and I are agreed that, in all the circumstances, immediate executive direction of William G. McAdoo, whose practical experience peculiarly fits him for the service and whose authority as secretary of the treasury will coordinate as no other man could the many financial interests which will be under his control, and which might, unless systematically directed, suffer very embarrassing entanglements.

The government of the United States is the only great government now engaged in the war which has not already assumed control of its railroads. It was thought to be in the spirit of American institutions to attempt to do anything that was necessary through private management, and of real ability and patriotic motive would have accomplished the necessary unification of administration if it could be so easily accomplished; but no real ability could overcome insuperable obstacles and I have deemed it my duty to recognize that fact in all candor, now that I am authorized to exercise the great authority which is conferred upon me. A great national necessity dictated the action and I was therefore not at liberty to abstain from it.

While Mr. McAdoo will not relinquish his post as head of the treasury department he will be compelled to devote his entire attention to his present business. It is giving his personal attention, of course he will have a number of capable assistants to relieve him of the responsibility which is connected with the duties he will still see to it.

No Limit to Powers. In his proclamation the president confers upon Mr. McAdoo powers that will be practically unlimited, when he enters upon the direction of the railroads and can be limited subsequently only by the president or by congress.

In the first place, Mr. McAdoo is authorized to control and direct the railroads under private operation by the directors of the railroads, who will be "so long and to such extent as he may determine." The railroad officials are informed in the proclamation that they may be removed from the office of the directors "until and except so far as said director shall from time to time by general or special orders provide to the contrary."

Mr. McAdoo will have power to discharge existing directors and to appoint and appoint new ones. However, it is expected that generally the existing directors will continue in their offices. In fact, there is supposed to be no one else available for these jobs, from present duties down.

Can Decide on Rates. The director general is to wield authority paramount to that of the interstate commerce commission and state railway commissioners. He is to determine the rates of the railroads and to order the directors of the railroads to comply with the rates he may determine. When Mr. McAdoo approves, the rates of the railroads should be revised upward or downward, or that national or state regulations should be charged, all he will have to do is to order the directors to change them to effect, and that only under the president's proclamation.

The regular dividends hitherto declared and the interest upon bonds and other obligations are to be paid as usual. Mr. McAdoo has not power to determine otherwise, but all payments and extensions of maturing obligations can be made by the roads only with the approval of the director general.

Why McAdoo Was Chosen. The president says he had Secretary of War Baker, in whose name the executive authority of the government will continue in their offices. In fact, there is supposed to be no one else available for these jobs, from present duties down.

As to the Farmers. The number of farmers who will pay income taxes has not been estimated by government officials, but it is certain they will form a large percentage of the 6,000,000 persons assessed who never before have paid income taxes. The average farmer does not keep books but if he avails himself of the services of government experts who will be sent to his farm, it is difficult for him to ascertain the amount of his net income.

The farmer is making out his return in the form of a list of his property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is not until he has been actually incurred in farm operation may be deducted, but not family or living expenses. Produce raised on the farm is not included in the list of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft, but it is