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Work Shoes, \$4.00 to \$6.50.

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A Fin Lin of Shoes for Youths 14 to 15 Years

WALK-OVER SHOES will soon arrive. Sole Agent

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The EAGLE Brand. One of the Finest. Price - - 5.00

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The Best Kind of CLOTHING. Suits - - 22.50 and Up

Underwear, Hosiery and Shirts. Walking Canes, Umbrellas, Satchels, Traveling Telescopes, Etc.

FELIX BACHEMIN Columbia Street, Covington

FARMERS MUST PAY INCOME TAX ACCORDING TO THE LAW

Gains for 1919 Must Be Figured under U. S. Law; Returns Due March 1

PROFITS OF LAND SALE TAXABLE

Necessary Farm Expenses May Be Deducted; A Special Form for Farm

A farmer, shopkeeper, or tradesman must figure up his net income for 1919; and if the farm or business income plus his other income was sufficient to require an income tax return a complete return must be filed with the collector of internal revenue by March 15.

A farmer should ascertain the gross income of his farm by computing all gains derived from the sale or exchange of his products, whether produced on the farm or purchased and resold.

Farm Expenses. From his gross income a farmer is allowed to charge off all of his necessary expenses in the conduct of the farm during the year. These include costs of planting, cultivating, harvesting and marketing. In addition to these costs he may deduct money spent for ordinary farm tools of short life bought during the year, such as shovels, rakes, etc. Also, the cost of feed purchased for his live stock may be treated as an expense in so far as this cost represents actual outlay, but the value of his own products fed to animals is not a deductible item.

Other farm expenses allowable are the cost of minor repairs on buildings (but not the dwelling house), on fences, wagons and farm machinery; also bills paid for horseshoeing, stock powders, rock salt, services of veterinary, insurance (except on dwelling house), gasoline for operating power and sundry other expenses which were paid for in cash.

As to hired help, all the productive labor is a deductible expense; but the wages of household servants, or help hired to improve the farm, as in tree planting, ditching, etc., cannot be claimed against earnings. A farmer is not allowed to claim a salary for himself or members of his family who work on the farm.

Wear and Tear. Purchase of farm machinery, wagons, work animals, etc., also the cost of construction or extension of buildings, silos, fencing, etc., should be considered additional investments in the farm and are not proper deductions against income.

A reasonable allowance may be claimed for wear and tear on farm buildings (except the farmhouse), fences, machinery, work animals, wagons, tanks, windmills and other farm equipment which is used in the conduct of the farm.

As to autos and tractors, the cost of these is not an expense, although the cost of their upkeep is an allowable deduction, if the machines are used exclusively for farm purposes and not for pleasure. Also, in such cases, a deduction for wear and tear is allowed.

Farm Losses. The loss of a growing crop is not a proper deduction from income, inasmuch as the value of the crop had not been taken into gross income. The loss of a building or of machinery through storm, lightning, flood, etc., is an allowable deduction, but care should be used to ascertain the correct loss sustained, as restricted by income tax regulations.

No deduction is allowed in the case of loss of animals raised on the farm, but a loss is deductible from gross income if the animals had been purchased for draft or breeding purposes.

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

Sale of Farms and Land.

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

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

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

Forms for Returns.

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

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

TO KILL DANGER THREATENING SWEET POTATO.

(Continued from page 1)
water. (Use only wooden receptacles). If a large quantity of potatoes are to be treated, about 50 gallons of solution should be made up. After treating 10 bushels in 50 gallons, one half ounce more of the mercuric chloride crystals should be added and the water brought up to 50 gallons. Mercuric chloride will dissolve readily in hot water. The

24 EGGS FROM 28 HENS

Mississippi Woman Had No Eggs for Four Months. Hens Now Laying Regularly.

"I wish to praise Dr. LeGear's Poultry Prescription to Poultry Raisers. I have 28 hens and had no eggs from them for over 4 months. After I fed them one and one-half packages of your prescription I gathered over 2 dozen eggs from them. This is a positive fact, and I advise all poultry raisers to use Dr. LeGear's Poultry Prescription, if they wish their hens to lay."—Miss Carlina Freeman, Harrison, Miss.

Dr. LeGear's advice and a few pennies wisely spent have made layers out of loafers. You can obtain the same results. Get a package of Dr. LeGear's Poultry Prescription from your dealer. Use it as directed. It is a tonic which builds up the strength and vitality of hens, without overstimulating or injuring the egg producing organs. If results are not entirely satisfactory, return the empty carton and receive a refund of your money.—Dr. L. D. LeGear Med. Co., St. Louis, Mo.

potatoes should be treated just before bedding. Rinsing in water after treatment is not necessary.

If mercuric chloride can not be obtained or if for other reasons it is not advisable to use it, the potatoes may be disinfected by immersing for 5 minutes in a solution of formaldehyde (commercial 40 per cent) made by diluting one quart of the formaldehyde with 50 gallons of water. This solution can be used repeatedly without losing strength. The potatoes need not be rinsed but should be bedded soon after treatment.

Preparation of Hot Bed.

If the old hot bed is to be used, the dirt should be carted away and replaced by new soil or sand from the woods or elsewhere where sweet potatoes have never been grown. The framework should be disinfected by spraying with a solution of formaldehyde of the strength recommended for the treatment of the potatoes. All decayed sweet potatoes and rubbish likely to harbor the disease germs should be raked up from around the bed and carted off,

or, preferably, burned. Cover the potatoes with soil or sand from the same source as that used in making up the hot bed. If manure is used as a source of heat, be sure that it has not been infected with the disease germs by throwing rotted sweet potatoes on it. If the bed is near the barnyard, fence it in or cover it with chicken wire to keep chickens, dogs, etc., from running over it, since they may carry the disease germs in on their feet.

Crop Rotation.

By carefully following out the above directions, slips free of disease may be grown, but they may still become infected if they are planted on ground where diseased sweet potatoes were raised the previous year. It is therefore necessary to plant the slips on new ground or on ground where sweet potatoes have not been grown for several years.

Bulletins on hand will be given anyone desiring more information about sweet potatoes if they will request one from the Association of Commerce, Covington.

NOTICE TO CONTRACTORS.

Sealed bids or proposals will be received at the office of the Good Roads Commission of St. Tammany Parish at Covington, La., until 12 o'clock noon, Saturday, March 20th, 1920, for the construction of 5.11 miles of shell road known as the Madisonville-Ponchartraine Road and from a point in the west boundary of Madisonville and extending in a westerly direction to the parish line. Approximate quantities: Earth excavation, 7296 cubic yards; earth borrow, 2044 cubic yards; shells, 6568 cubic yards.

Proposals must be in by the time specified, be on the blank forms furnished and have no additions or erasures. At the time and place mentioned above the Good Roads Commission will open and publicly read aloud the bids.

Bidders or their representatives are invited to be present at the opening of the bids.

ST. TAMMANY PARISH GOOD ROADS COMMISSION.

MR. DODSON WARNS USERS OF CALOMEL.

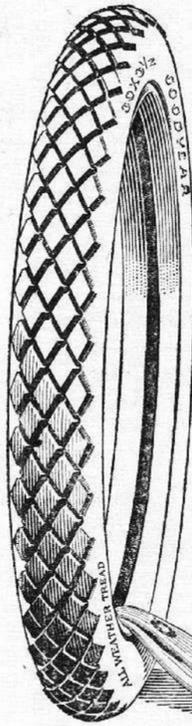
Says Drug Acts Like Dynamite On Liver and You Lose a Day's Work.

There's no reason why a person should take sickening, salivating calomel when a few cents buys a large bottle of Dodson's Liver Tone—a perfect substitute for calomel.

It is a pleasant, vegetable liquid which will start your liver just as surely as calomel, but it doesn't make you sick and can't sallowate.

Children and grown folks can take Dodson's Liver Tone, because it is perfectly harmless. Calomel is a dangerous drug. It is mercury and attacks your bones. Take a dose of nasty calomel today and you will feel weak, sick and nauseated tomorrow. Don't lose a day's work. Take a spoonful of Dodson's

The World's Largest Tire Factory Building 30x3, 30x3½ and 31x4-inch Tires



Owners of small cars can enjoy the same high relative value in Goodyear Tires that gives utmost satisfaction to owners of big, costly motor carriages.

They can take advantage of that tremendous amount of equipment, skill and care employed by Goodyear to build tires of extraordinary worth in the 30x3, 30x3½, and 31x4-inch sizes.

They can secure these tires without waiting, despite the enormous demand, because, in addition to its larger sizes, Goodyear builds an average of 20,000 a day in the world's largest tire factory devoted to the three sizes mentioned.

If you own a Ford, Chevrolet, Dort, Maxwell, or any other car using one of these sizes, go to the nearest Goodyear Service Station Dealer for Goodyear Tires and Goodyear Heavy Tourist Tubes.

30x3½ Goodyear Double-Cure Fabric, All-Weather Tread \$20.00
30x3½ Goodyear Single-Cure Fabric, Anti-Skid Tread \$17.65

Goodyear Heavy Tourist Tubes are thick, strong tubes that reinforce casings properly. Why risk a good casing with a cheap tube? Goodyear Heavy Tourist Tubes cost little more than tubes of less merit. 30x3½ size in water—\$3.90 proof bag.



TRANSPORT TRUCKS

INTERNAL GEAR DRIVE

If You Were Building Your Own Truck

Regardless of price you could not buy better values than those which go into the Transport. It combines in perfect balance, the unites recognized as best by all truck users.

In a letter from a Transport user he says, in part, "We are very glad to say that the truck is giving us excellent service. In the eight months we have been using it, we have not paid out one cent for service in any shape or form."

Surely you should see the Transport before making a decision on any truck.

THE STUTZ AGENCY

Seiler Building Covington, Louisiana

Liver Tone instead and you will wake up feeling great. No more biliousness, constipation, sluggishness, headache, coated tongue or sour stomach. Your druggist says if you don't find Dodson's Liver Tone acts better than horrible calomel your money is waiting for you.—Adv.

THAT KNIFE-LIKE PAIN. Is Only One of Nature's Warnings of Weak or Disordered Kidneys.

Have you a lame back, aching day and night? Do you feel sharp pains after stooping? Are the kidneys sore? Is their action irregular? Use Doan's Kidney Pills—the medicine that is recommended by so many people in this locality. Ask your neighbor! Read this nearby resident's experience:

Peter Perrin, carpenter, Covington street, Madisonville, La., says: "When I had kidney trouble, I tried every remedy I heard of, but none of them ever gave me relief until I heard of Doan's Kidney Pills. I suffered more through the small of my back and down into my hips than I can describe. I never made a move, but what knife-like pains shot clean through me and many a time my

back fairly twitched. My kidneys weren't acting properly and the kidney secretions contained a heavy sediment. I had no ambition and was in pretty bad shape. I commenced using Doan's Kidney Pills and they entirely cured me of these ailments. I haven't had any recurrence of the trouble for a long while."

Price 60c, at all dealers. Don't simply ask for a kidney remedy—get Doan's Kidney Pills—the same that Mr. Perrin had. Foster-Milburn Co., Mfrs., Buffalo, N. Y.—Adv.

THICK, GLOSSY HAIR FREE FROM DANDRUFF.

Girls! Try It! Hair Gets Soft, Fluffy and Beautiful—Get a Small Bottle of Danderine.

If you care for heavy hair that glistens with beauty and is radiant with life; has an incomparable softness and is fluffy and lustrous, try Danderine.

Just one application doubles the beauty of your hair, besides it immediately dissolves every particle of dandruff. You can not have nice, heavy, healthy hair if you have dandruff. This destructive scurf robs

the hair of its lustre, its strength and its very life, and if not overcome it produces a feverishness and itching of the scalp; the hair roots fall out and die; then the hair falls out fast. Surely get a small bottle of Knowlton's Danderine from any drug store and just try it.—Adv.

GIVE "SYRUP OF FIGS" TO CONSTIPATED CHILD.

Delicious "Fruit Laxative" Can't Harm Tender Little Stomach, Liver and Bowels.

Look at the tongue, mother! If coated, your little one's stomach, liver and bowels need cleansing at once. When peevish, cross, listless, doesn't sleep, eat or act naturally, or is feverish, stomach sour, breath bad; has sore throat, diarrhoea, full of cold, give a teaspoonful of "California Syrup of Figs," and in a few hours all the foul, constipated waste, undigested food and sour bile gently moves out of its little bowels without gripping, and you have a well, playful child again. Ask your druggist for a bottle of "California Syrup of Figs," which contains full directions for babies, children of all ages and for grown-ups.—Adv.



THE UNIVERSAL CAR

The Ford One Ton Truck is a profitable "beast of burden" and surely has the "right of way" in every line of business activity. For all trucking purposes in the city and for all heavy work on the farm, the Ford One Ton Truck with its manganese bronze worm-drive and every other Ford merit of simplicity in design, strength in construction, economy in operation, low purchase price, stands head and shoulders above any other truck on the market. Drop in and let's talk it over and leave your order for one.

L. B. WEBB, Phone 5, Covington, Louisiana.

