

THE GREAT WAR HAS MADE CIGARETTES A NECESSITY.

"Our boys must have their smokes. Send them cigarettes!" This is a familiar appeal now to all of us.

Among those most in demand is the now famous "toasted" cigarette—LUCKY STRIKE. Thousands of this favorite brand have been shipped to France. There is something home-like and friendly to the boys in the sight of the familiar green packages with the red circle.

This homelike, appetizing quality of the LUCKY STRIKE cigarette is largely due to the fact that the Burley tobacco used in making it has been toasted. "It's toasted" was the "slogan" that made a great success of LUCKY STRIKE in less than a year. Now the American Tobacco Co. is making 15 million LUCKY STRIKE Cigarettes a day.

A good part of this immense production is making its way across the water to cheer our boys. The Red Cross has distributed thousands of LUCKY STRIKE Cigarettes.

SEED CORN FOR SALE.

Definite arrangements have been completed and a quantity of good seed corn has been located in Western Kentucky. Any one wanting to purchase seed corn will probably find it advisable to order from the following people:

Send individual orders to G. T. Wyatt District Agent, Hopkinsville, Ky. and checks must accompany the order and must be made payable to "Secretary Western Kentucky Board of Agriculture."

Be sure and give your name and postoffice address.

The price of all corn is \$5.25 per bushel and includes the sack. The purchaser must pay the freight.

No order for less than two bushels will be accepted.

Corn will be sold under a guarantee of 80 per cent germination and purchasers will have the right to test and if it does not come up to the guarantee it may be returned and money will be refunded, or other corn sent as requested. G. C. BAKER, Emergency Demonstration Agent, Louisville, Ky.

VATESVILLE.

This entire neighborhood and surroundings turned out to attend the funeral and burial of James K. Chadwick, he having been one of the best and most highly respected citizens of Lawrence county. The funeral services were very ably conducted by the Revs. Casaday, Hutchison and Ellis.

The present drilling for oil in our neighborhood is on the land of A. Collinsworth, Jesse Bennard and Hester A. Carter, and it is said that the above wells will be drilled in at a very early date. We hope to be able to give news of good results by next week.

Leo Crank one of Uncle Sam's boys who is stationed at Camp Green, Charlotte, N. C. is at home on a ten day furlough. He and his many friends here were certainly glad to meet once more. We are having plenty of rain at this writing and as a consequence the grass

and in fact all vegetation is coming to the front. It is believed by many that we are going to have an excellent fruit crop this year from all present indications.

The farmers are aiming to farm the best that is in their power this year. Goodly amount of potatoes have already been planted and the seed potatoes being unusually cheap a vast amount will be planted later. A considerable acreage of corn will also be cultivated. I see a number of meadows and pastures that has not been in corn for years are being turned for corn this year.

The measles is getting in its work in some parts of our vicinity. Quite a number of Odd Fellows from here attended the funeral of Pearl Thompson on Horseford Branch last Tuesday.

COUNTRY GREENHORN.

GIRLS! WHITEN SKIN WITH LEMON JUICE

Make a beauty lotion for a few cents to remove tan, freckles, sallowness.

Your grocer has the lemons and any drug store or toilet counter will supply you with three ounces of orchard white for a few cents. Squeeze the juice of two fresh lemons into a bottle, then put in the orchard white and shake well. This makes a quart of the very best lemon skin whitener and complexion beautifier known. Massage this fragrant, cream lotion daily into the face, neck, arms and hands and just see how freckles, tan, sallowness, redness and roughness disappear and how smooth, soft and clear the skin becomes. Yes! It is harmless, and the beautiful results will surprise you.

A Farmer Warns Others

Auxiliary, Kentucky. Editor Big Sandy News:—From the best information I can get, I doubt if more than ten per cent of the farmers in the Big Sandy Valley are testing their seed corn.

For the past two months I have been making a careful test of my seed corn and from the best ears I can find in my crib less than one-third of it will germinate. Every ear of corn that had not fully matured before the first early frost is absolutely worthless for seed.

I regard the seed corn situation in this section as extremely serious and the farmer who fails to first test his seed corn will have cause to regret it.

Our government is spending thousands of dollars in an effort to warn the farmer of the condition that confronts him. He who remains deaf to that appeal is committing a grave error because we are duty-bound to produce every bushel possible and good seed corn is necessary to our success.

Farmers who do not understand how to test their corn should apply to their County Agricultural Agent, who will gladly furnish the necessary information. Those who seek his service will profit largely. The service is free. WARREN M. MEEK.

"THE 'RICH MAN'S WAR' A HATEFUL CALUMNY"

American Business Men Ready to Make Sacrifices Without Stint.

TAXES HERE AND ABROAD.

American Taxation the Most Democratic in the World.

By OTTO H. KAHN.

Nothing is plainer than that business and business men had everything to gain by preserving the conditions which existed during the two and a half years prior to April, 1917, under which many of them made very large profits by furnishing supplies, provisions and financial aid to the allied nations. Taxes were light, and this country was rapidly becoming the great economic reservoir of the world.

Nothing is plainer than that any sane business man in this country must have foreseen that, if America entered the war, these profits would be immensely reduced and some of them cut off entirely, because our government would step in and take charge; that it would cut prices right and left, as, in fact, it has done; that enormous burdens of taxation would have to be imposed, the bulk of which would naturally be borne by the well-to-do; in short, that the unprecedented golden flow into the coffers of business was bound to stop with our joining the war, or, at any rate, to be much diminished.

But it is said the big financiers of New York were afraid that the money loaned by them to the allied nations might be lost if these nations were defeated, and therefore they maneuvered to get America into the war in order to save their investments.

Proof That the Charge is Absurd.

A moment's reflection will show the utter absurdity of that charge. Let us assume, for argument's sake, that the allies had been defeated. Let us make the wildly improbable assumption that they had defaulted for the time being upon these foreign debts, the greater part of which, by the way, is secured by the deposits of collateral in the shape of American railroad bonds and stocks and of bonds of neutral countries, aggregating more than sufficient in value to cover these debts. Let us assume that the entire amount of allied bonds placed in America had been held by rich men in New York and the east instead of being distributed, as it is, throughout the country.

Is it not perfectly manifest that a single year's American war taxation and reduction of profits would take out of the pockets of such assumed holders a vastly greater sum than any possible loss they could have suffered by a default on their allied bonds, not to mention the heavy taxation which is bound to follow the war for years to come and the shrinkage of fortunes through the decline of all American securities in consequence of our entrance into the war?

Not only is the "rich man's war" an absurd myth; the charge is a hateful calumny.

Business men, great or small, are no different from other Americans, and we reject the thought that any American, rich or poor, would be capable of the hideous and dastardly plot to bring upon his country the sorrows and sufferings of war in order to enrich himself. Business men are bound to be exceedingly heavy financial losers through America's entrance into the war. Every element of self-interest should have caused them to use their utmost efforts to preserve America's neutrality, from which they drew as much profit during the two and a half years before April, 1917. Every consideration of personal advantage commanded men of affairs to stand with and support the agitation of the "peace-at-any-price" party. They spurned such ignoble reasoning; they rejected that affiliation; they stood for war when it was no longer possible, with safety and honor, to maintain peace because they are patriotic citizens first and business men afterwards.

Our Income Tax and Taxes Abroad. (1) The largest incomes are taxed far more heavily here than anywhere else in the world. The maximum rate of income taxation here is 67 per cent. In England it is 42 1/2 per cent. Ours is therefore 56 per cent. higher than England's, and the rate in England is the highest prevailing anywhere in Europe. And in addition to the federal tax we must bear in mind our state and municipal taxes. (2) Moderate and small incomes, on the other hand, are subject to a far smaller rate of taxation here than in England.

In America incomes of married men up to \$2,000 are not subject to any federal income tax at all.

Table showing England's income tax rates: In England the income tax is: 4 1/2 per cent. on \$1,000; 6 1/2 " " " 1,500; 7 1/2 " " " 2,000.

These are the rates if the income is derived from salaries or wages; they are still higher if the income is derived from rents or investments.

The English scale of taxation on incomes of, say, \$3,000, \$5,000, \$10,000 and \$15,000 respectively averages as follows as compared to the American rates for married men:

Table comparing American and English income tax rates for married men across various income brackets.

If we add the so-called "occupational" tax our total taxation on incomes of \$10,000 is 6 1/2 per cent. and on incomes of \$15,000 9 1/2 per cent.

In other words, our income taxation is more democratic than that of any other country in that the highest incomes are taxed much more heavily and the small and moderate incomes much more lightly than anywhere else and incomes up to \$2,000 for married men not taxed at all.

(3) It is true, on the other hand, that on very large incomes—as distinguished from the largest incomes—our income tax is somewhat lower than the English tax, but the difference by which our tax is lower than the English tax is incomparably more pronounced in the case of small and moderate incomes than of large incomes.

The "Excess Profits" Tax Here and Abroad.

Moreover, if we add to our income tax our so-called "excess profit tax" which is merely an additional income tax on earnings derived from business, we shall find that the total tax to which rich men are subject is in the great majority of cases heavier here than in England or anywhere else.

(4) It is likewise true that the English war excess profit tax is 80 per cent. (less various offsets and allowances), whilst our so-called excess profit tax ranges from 20 per cent. to 60 per cent.

But it is entirely misleading to base a conclusion as to the relative heaviness of the American and British tax merely on a comparison of the rates, because the English tax is assessed on a wholly different basis from the American tax.

The American excess profit law (so called) taxes all profits derived from business over and above a certain moderate percentage, regardless of whether or not such profits are the result of war conditions. The American tax is a general tax on income derived from business in addition to the regular income tax. The English tax applies only to excess war profits—that is, only to the sum by which profits in the war years exceed the profits in the three years preceding the war, which in England were years of great prosperity. In other words, the English tax is nominally higher than ours, but it applies only to war profits. The normal profits of business—i. e., the profits which business used to make in peace time—are exempted in England. There, only the excess over peace profits is taxed. Our tax, on the contrary, applies to all profits over and above a very moderate rate on the money invested in business.

We Tax Normal Profits, They Tax Only War Profits.

In short, our lawmakers have decreed that normal business profits are taxed here much more heavily than in England, while direct war profits are taxed less heavily. You will agree with me in questioning both the logic and the justice of that method. It would seem that it would be both fairer and wiser and more in accord with public sentiment if the tax on business in general were decreased and, on the other hand, an increased tax were imposed on specific war profits.

(5) Our federal inheritance tax is far higher than it is in England or anywhere else. The maximum rate here on direct descendants is 27 1/2 per cent, as against 20 per cent. in England. In addition to that, we have state inheritance taxes which do not exist in England.

(6) Of her total actual war expenditures (exclusive of loans to her allies and interest on war loans) England has raised less than 15 per cent. by taxation (France and Germany far less), while America is about to raise by taxation approximately 26 per cent. of her total war requirements (exclusive of loans to the allied nations and of the amount to be invested in mercantile ships, which, being a productive investment, cannot properly be classed among war expenditures).

We men of business are ready and willing to be taxed in this emergency to the very limit of our ability and to make contributions to war relief work and other good causes without stint. The fact is that, generally speaking, capital engaged in business is now being taxed in America more heavily than anywhere else in the world. We are not complaining about this; we do not say that it may not become necessary to impose still further taxes; we are not whimpering and squeaking and nagging, but—we do want the people to know what are the present facts, and we ask them not to give heed to the demagogue who would make them believe that we are escaping our share of the common burden.

FEED, MEAL AND FLOUR

THE BIG SANDY MILLING COMPANY HAS LATELY CHANGED HANDS; AS STATED IN A RECENT ISSUE OF THIS PAPER, AND NOW HAS IN A SUPPLY OF GRAIN AND IS READY TO TAKE CARE OF THEIR CUSTOMERS IN AN EFFICIENT A MANNER AS POSSIBLE. WE AIM TO GIVE A SQUARE DEAL TO ALL. "LIVE AND LET LIVE" IS OUR MOTTO, SO WHEN IN NEED OF ANY KIND OF FEED, MEAL OR FLOUR, COME AND SEE US AND

Get our Prices before you Buy

WE HAVE RECENTLY REPAIRED OUR MILL WITH NEW BOLTING CLOTHES AND ARE PREPARED TO GIVE YOU GOOD FLOUR, IF YOUR WHEAT IS GOOD ACCORDINGLY. WE STILL GIVE A BARREL OF FLOUR FOR FIVE BUSHELS OF GOOD WHEAT, CUSTOMER PAYING FOR THE BARREL OR FURNISHING SAME FOR HIS FLOUR.

Big Sandy Milling Company By M. A. HAY, Secretary

MATTIE.

Jay and Bert Moore made a business trip to Louisa, Saturday. Roy Hays returned home Sunday. Lindsay Webb of Catsfork was on our creek last week buying cattle. Dewey Moore was calling here Sunday afternoon. Allie Edwards spent Sunday with Lula Moore. Mrs. C. C. Hays spent Friday last with Mrs. Tora Estep of Wilbur. J. D. Ball made a business trip to Louisa Tuesday. McKinley Cardle spent Sunday with Estill Hays. J. B. Moore, who has employment at Louisa, spent Saturday night and Sunday with home folks. Sula Moore spent Sunday afternoon with Mrs. W. H. C. Moore. Mrs. Byrd Childers and daughter, Gladys, were shopping at Mattie Friday last. Chester Davis spent Sunday with Willie Moore. Mrs. Tom Moore of Rich creek, visited Mrs. J. D. Ball Friday last. Mat Hays of Georges creek was a business caller here last Friday. Mrs. Tennis Hays Adams is visiting her sister, Mrs. Telle Moore of this place. B. F. Moore and wife spent Sunday

with Mr. and Mrs. H. K. Moore. Corda Moore spent Saturday afternoon with Ruth Justice. Mahala Moore was the pleasant guest of Alma and Jettie Hays Sunday. Lula and Beanie Moore entertained quite a number of young folks Sunday. Zealie Hays made a trip to Georges creek one day last week. Mrs. Kate Wilson passed up our creek Saturday enroute to Cordell. Frank Burton passed up our creek Sunday enroute home. Jennings Cordle makes frequent trips to this place. Fred Short made a trip to Overbrook one day last week. Mrs. J. D. Ball spent Sunday afternoon with Mrs. Mollie Short. Thoms Berry of Ellen, was on our creek one day last week. Mrs. Elizabeth Moore spent Sunday with her daughter, Mrs. Jesse Cordle of Cordell. MRS. GRUNDY.

EASTER SALE OF SUITS.

A handsome line of ladies coats and suits will be on display at the Louisa Furniture company's store Friday, Mar. 22, and Saturday, the 23d. Call and see the line. The latest styles at right prices.

REPORT OF THE CONDITION OF The Louisa National Bank, at Louisa, in the State of Kentucky, at the close of business on March 4, 1916. RESOURCES: 1. Loans and discounts (except those shown in b and c) 1964,478.61; 5. U. S. bonds (other than Liberty Bonds of 1917): a. U. S. bonds deposited to secure circulation (par value) 50,000.00; b. U. S. bonds and certificates of indebtedness pledged to secure U. S. deposits (par value) 1,800.00; c. U. S. bonds and certificates of indebtedness pledged to secure postal savings deposits (par value) 1,800.00; f. U. S. bonds and certificates of indebtedness owned and unpledged 50,000.00; 6. Liberty loan bonds: Liberty Loan Bonds, 3 1/2 per cent and 4 per cent, unpledged 31,800.00; d. Liberty Loan Bonds, 3 1/2 per cent and 4 per cent, pledged to secure State or other deposits or bills payable 31,800.00; 7. Bonds, securities, etc. (other than U. S.): b. Bonds other than U. S. bonds pledged to secure postal savings deposits 5,000.00; c. Securities other than U. S. bonds (not including stocks) owned unpledged 15,946.00; Total bonds, securities, etc. 30,646.00; 8. Stocks, other than Federal Reserve Bank stock 326.97; 9. Stock of Federal Reserve Bank (50 per cent of subscription) 2,100.00; 10. Value of banking house 2,000.00; 11. Furniture and fixtures 1,800.00; 12. Real estate owned other than banking house 406.00; 13. Lawful reserve with Federal Reserve Bank 24,138.00; 14. Cash in vault and net amounts due from national banks 12,700.04; 15. Net amounts due from banks and bankers, and trust companies other than included in items 13, 14 and 15 354.00; 16. Checks on banks located outside of city or town of reporting bank and other cash items 200.00; 17. Redemption fund with U. S. Treasurer and due from U. S. Treasurer 2,200.00; Total 5475,333.00; LIABILITIES: 24. Capital stock paid in 300,000.00; 25. Surplus fund 20,000.00; 26. a. Undivided profits 816,104.94; b. Less current expenses, interest, and taxes paid 1,434.10; 27. Circulating notes outstanding 14,678.94; 28. Net amounts due to National banks 1,919.00; Total of items 24 and 25 302,000.00; Demand deposits (other than bank deposits) subject to Reserve (deposits payable within 30 days): 29. Individual deposits subject to check 262,843.64; 30. Certificates of deposit due in less than 30 days (other than for money borrowed) 9,159.60; 31. Cashier's checks outstanding 953.32; Total of demand deposits (other than bank deposits) subject to Reserve items 34, 25, 26, 27, 28, 29, 30, and 31 262,843.64; Time deposits subject to Reserve (payable after 30 days or subject to 30 days or more notice, and postal savings): 32. Certificates of deposit (other than for money borrowed) 75,022.00; 33. Total of time deposits subject to Reserve, items 42, 43, 44 and 45 75,022.00; c. Other United States deposits, including deposits of U. S. disbursing officers 1,068.00; Total 5475,333.00

STATE OF KENTUCKY COUNTY OF LAWRENCE, ss. I, M. F. Conley, Cashier of the above-named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief. M. F. CONLEY, Cashier. Subscribed and sworn to before me this 13th day of March 1916. My commission expires Dec. 25, 1921. AL CARTER, Notary Public. Correct—Attest: R. J. VINSON, AUGUSTUS SNYDER, A. W. BROMLEY, Directors.

"Over the Top With the Best of Luck and Give Them Hell!"

OVER THE TOP

Serg't Arthur Guy Empey

Serg't Empey's vivid and gripping story of the great war will be printed in installments in this paper.

Twenty-seven chapters of exciting adventures and heart-stirring action; events that befell this one man from the time he passed from civilian life to take his place in the human wall that stands between civilization and frightfulness.

Serg't Empey is an American who enlisted in the British Army on hearing of the sinking of the "Lusitania." He writes in a straightforward way of his own experiences "over there," of the life in which our own American boys are entering.

OVER THE TOP

Will Be Printed Exclusively IN THIS NEWSPAPER