

FARMER'S INCOME SUBJECT TO TAX

Gains for 1919 Must Be Figured Under U. S. Law—Returns Due March 15.

LAND SALE PROFITS TAXABLE.

Necessary Farm Expenses May Be Deducted—Special Form for Farm Income—Cash or Accrual Basis for Computing.

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 horsebreeding, 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.

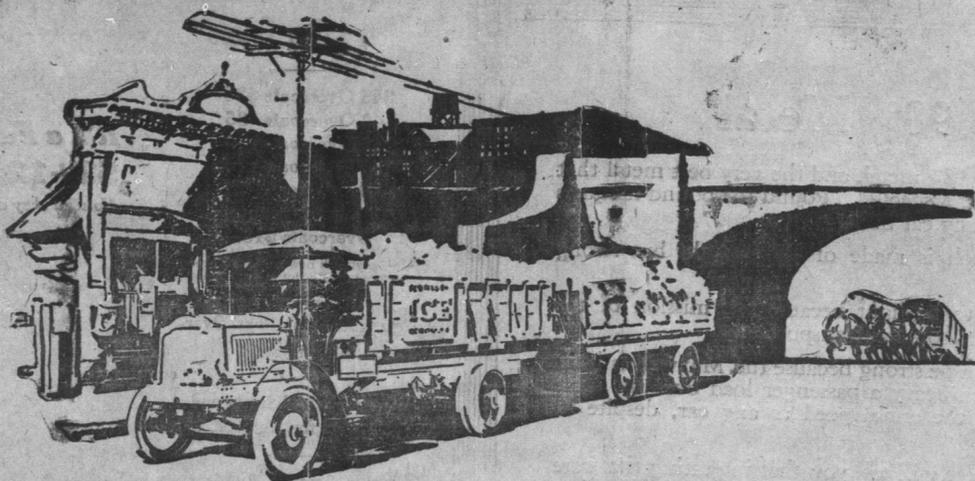
The method of figuring gains and losses on such transactions is prescribed in the Income Tax regulations, copies of which may be secured from Internal Revenue Collectors.

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.

In 18 rabbit drives conducted in three successive weeks by the Bingham County (Idaho) Farm Bureau, with the cooperation of the Biological Survey, United States Department of Agriculture, 30,500 rabbits were killed. The first week there were four drives in three communities and the number of rabbits destroyed was 8,000. The second week eight drives were held in six communities, attend-



Why Take Chances On Trucks

SCARCELY one Packard customer out of ten in this territory started his trucking experiences with a Packard.

The real economy of a Packard truck figured over ten years of life may not be clear to the inexperienced buyer—and yet nine out of ten men who have ever owned a Packard truck, buy Packard exclusively when they add to their

present-day equipment. Records of local owners

Independent Ice Company
Baltimore, Maryland,
February 18, 1920.
Packard Motor Car Company,
Baltimore, Maryland.
Gentlemen:—
We have been using Packard Trucks of various sizes over a period of about ten years, exclusively, and have found them a dependable and satisfactory means of transportation in both our Ice and Transfer business.
Very truly yours,
INDEPENDENT ICE COMPANY,
(Signed) Elmer M. Beard,
President.

show that concerns operating two or more Packards have had equal success with

each truck—Packard Truck quality is uniform.

PACKARD quality is failing because each part is made under direct Packard supervision, not "bought up" from all parts of the country—or from makers over whom Packard has no control!

Packard trucks are the most economical. Will you read our cost figures?

Ask the man who owns one

PACKARD MOTOR CAR CO. OF BALTIMORE

CHARLES AND MOUNT ROYAL AVENUE
BALTIMORE, MARYLAND

OUR EMPLOYEES

ARE YOUR NEIGHBORS

IN THE STATE OF MARYLAND we have 3100 people on our payroll. Together they make up the telephone company, and all of them are your neighbors. They are regular people, just like you, your friends and family.

THESE EMPLOYEES OF OURS spend their wages right at home. They eat food, wear clothes, live in houses, talk, laugh, sing, cry, get peevish—and get over it—and enjoy the movies, just like you. They are good citizens, and we are proud of them.

THESE FOLKS ARE making every effort to give you good telephone service. They comprise the organization whose business it is to see that always there is some one on hand to keep the service going in spite of accident, flood, epidemic, storm—any one of a hundred emergencies.

THEY TAKE PRIDE in their work and in their company. They deserve your co-operation and your support. And they will be greatly encouraged if they know you are willing to pay a necessary slight increase for telephone service.

NOW THAT WE ARE asking that the company be allowed to make a living, we believe it is timely and appropriate to remind you that the more support you give the telephone company the better it can serve you.

THE CHESAPEAKE & POTOMAC TELEPHONE COMPANY
OF BALTIMORE CITY

ed by 1,900 people, and resulting in the killing of 12,000 rabbits. The third week six drives in four communities were attended by 1,600 people, and resulted in the killing of 10,500 rabbits.

Those who spent Sunday with Mr. Samuel Martin and family were Clayton J. Martin, of Point of Rocks; Mr. and Mrs. Howard T. Martin and family, of Westminister; Clarence Martin of Hagerstown; William and Hubert Martin, of Martinstown; and Dory Martin, of Walkersville.

Geo. Garver, our blacksmith, who opened his shop in the fall, on B. F. Poole's property, is doing fine. He has put out several pieces of fine work in the line of hay carriages, truck body, etc., and will appreciate work from anyone wishing to have this kind of work done.

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With Two New
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CHARLES E. GOODWIN
INSURANCE AGENCY, Inc.
No. 96 East Main St.
apr 1, '19 Westminister, Md.

NOTICE TO CREDITORS.
This is to give notice that the subscriber has obtained from the Orphans' Court of Carroll County, Maryland, letters Testamentary on the Personal Estate of
SAMUEL GEETING,
late of Carroll County, deceased. All persons having claims against the deceased are hereby warned to exhibit the same, with the vouchers therefor legally authenticated, to the subscriber on or before the 15th day of September, 1920; they may otherwise by law be excluded from all benefit of said estate.
Given under my hand this 10th day of February, 1920.
feb 12-4t **DAVID W. GEETING,** Executor.

NOTICE TO CREDITORS.
This is to give notice that the subscriber has obtained from the Orphans' Court of Carroll County, Maryland, letters Testamentary on the Personal Estate of
MARY C. REESE,
late of Carroll County, deceased. All persons having claims against the deceased are hereby warned to exhibit the same, with the vouchers therefor legally authenticated, to the subscriber, on or before the 15th day of September, 1920; they may otherwise by law be excluded from all benefit of said estate.
Given under my hand this 10th day of February, 1920.
feb 12-4t **JOHN J. REESE,** Executor.

Clarence M. Murray
AUCTIONEER
in all branches,
Phone No. 24 W. Mt. Airy.
dec 8-1 mo

WE GIVE SERVICE. WE SELL QUALITY.

When You Buy Poultry Feeds

Don't make it guess-work. You can eliminate the risk by our iron-clad guarantee. The money paid for Purina Chicken Chowder will be refunded if hens, when fed Purina Chicken Chowder with Purina Scratch Feed—the perfect balance for laying hens—as directed, do not lay more eggs than when fed with any other ration.

Most hens get too much grain, a large part of which goes into surplus yolks, which the hen absorbs. This makes the hen too fat and cuts down egg production. 100 lbs. of wheat, corn, oats and barley contain elements for 224 yolks, but only 154 whites. The feed of a laying hen should supply elements for both whites and yolks in equal quantity. Purina rations are rightly balanced. Based on Experiment Station tests, Purina Feeds contain the following:

Elements for Yolk Whites
Purina Scratch Feed 247.49 312.11
Purina Chicken Chowder 152.55 232.53
Conc'd Grain 459.54 424.66

Note the larger number and almost equal proportion of whites and yolks in the Purina balanced ration. Purina feeds are scientifically mixed and insure ultimate health. In Checkerboard

MORE EGGS MONEY BACKS GUARANTEED

PURINA SCRATCH FEED
PURINA CHICKEN CHOWDER

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1 John St., Westminister, Md.
H. G. MATHIAS, Phone 98 M **J. W. MATHIAS.**

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Visitors visiting this Institution have often remarked as to the number of accounts we have in our Saving Department.

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We pay 4 Per Cent. on Saving Accounts. and interest is compounded semi-annually.

We Pay 4 Per Cent. on Certificates of Deposit.

ON ACTIVE OR CHECKING ACCOUNTS WE PAY 3 PER CENT. ON DAILY BALANCES ON SUMS OVER \$500.00, AND INTEREST IS CREDITED EVERY MONTH.

Will be glad to have you call and discuss the question of saving with you and will appreciate your account, whether large or small.

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Capital, \$100,000.00 Surplus & Undivided Profits, \$150,000.

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the advantage of Service and what it really means to you to deal with those who are in a position to supply your demands?

In these times, especially, Efficiency, Service and Saving are the Watchwords.

We are the owners of the only Automobile Hearse in the City, always ready for our patron's use. That is service. As the oldest established undertaking business in the City, we deem it our duty to give attention to the very smallest details, and assume every burden of responsibility which our patrons choose to impose on us. That is Efficiency.

We have no extra charge for Automobile Funerals, and we are the only house in the City in a position to do this. That is Saving.

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One lot Women's Fine Shoes, sold up to \$6.00, on sale at \$2.98 a pair.

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One lot Men's Felt Hats \$1.95 each.

One lot Men's Hats \$1.00 each.

We have lots of other bargains to offer if you will come in and look.

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