

SOUTHERN RAILWAY

Premier Carrier of the South. IN CONNECTION WITH BLUE RIDGE RAILWAY.

Schedule of trains from Anderson, S. C. Arriving from and leaving for various destinations including Greenville, Columbia, and Belton.

Round Trip Fares

- South Railway fares: \$19.20 New Orleans, La.; \$14.55 Pensacola, Fla.; \$15.00 Mobile, Ala.; \$12.75 Richmond, Va.

and return account of Mardel Gras Celebration. Tickets on sale Feb. 17 to 23rd, with return limit March 6th, 1914.

and return account of National Educational Association. Tickets on sale Feb. 21, 22, and 23rd, with return limit March 4th, 1914.

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FROM AN OLD COUNTRY LADY

Our prayers are always answered if we will have faith and bide our time. Every since I have known right from wrong and knew blessings come through prayers, I have prayed for a reunion of the soldiers in gray in this, my home town...

what this old paper said of Hunkadara Corner. Mr. J. B. McFee at Hunkadara Corner will accept our thanks for a plug of fine chewing tobacco, which we pronounce superior to any we have seen in this latitude...

HOW FARMERS COMPUTE INCOMES FOR TAXATION

Washington, Feb. 27.—If a farmer is so fortunate as to have a net income of over \$3,000 a year in case he is a bachelor or \$2,000 if married, and he is subject to the income tax, and under the law each individual must make returns to the internal revenue collector of his district on or before the first day of March if he has a net income of \$3,000 or over (\$2,000 for the ten months of 1913)...

THE LEVER BILL. The Washington Times. It is curious that so much of the comment in northern and western newspapers on the Lever measure for agricultural extension work has indicated a lack of understanding of the attitude of the different sections to ward better agriculture. It is true that agriculture in some parts of the north is more progressive than in the south...

What is an Income? In general, an income consists of amounts derived from salaries, wages, or compensation for personal service, paid in any form; also from professions, business, sales or dealings in property, or from rents, interest on bonds or other securities, dividends on stocks, or other income from investments. These items, however, are gross income, from which there are deducted the expenses of carrying on the business, interest paid on indebtedness, worthless debts charged off, losses by fire, storm or shipwreck, not covered by insurance; exhaustion, wear and tear of property, and any income upon which the income tax has already been deducted...

His Gross Income. In arriving at his net income, the farmer should start with his gross income. This would consist of any items of the kind above enumerated, and especially all receipts from the sale of products of every description of his own farm. This would include all money received for produce and hides of animals, and for the wool and wool and hides are sold, and the deduct from these items the amount actually paid as purchase money for the animals sold or slaughtered during the year. When the animals raised by the owner are sold or slaughtered, however, their value should not be deducted.

From the gross income there should be deducted amounts of money actually paid as expenses of operating the farm and producing the farm products, stock, etc. This would include hired farm labor, farm supplies purchased that are necessary to carry on the business and not an investment, that represents principal, etc. Expenses for repairs on farm property may be deducted, provided the amount deducted does not exceed the amount spent for such repairs during the year for which the return is made. The cost of replacing tools or machinery also may be deducted to the extent that the cost of the old, no longer used, may be made for the cost of additional farm machinery, but credit may be allowed for the annual depreciation in the value of such machinery. For example, if a machine cost \$100 and is regarded as good for ten years of service, the annual depreciation would be 10 per cent, and a deduction of \$10 each year could be made on this account, as part of the expense of operating the farm.

The expense of supporting the family, however, can not be deducted from the gross receipts. Among items for which credit is not allowed are expense for medical attendance, life insurance, insurance on dwelling, store accounts, family supplies, wages of domestic servants, and cost of board, room or house rent for family or personal use. An individual, however, who resides in a residence, he cannot deduct the estimated value of the same, as a tenant operating a rented farm or proprietor may deduct the rent of the farm as a part of the expense of his business. Farmers are not required to include in their income the produce taken from the farm and consumed by the family. Only produce sold off the farm is to be included. A farmer is not entitled to a deduction for his own labor, or for expense of feeding livestock. He may, however, deduct the cost of such as cost of fertilizer and other supplies and materials which are used in his business operations.

The law provides that for the year 1913 the tax shall be computed only on the net income for the ten months ending March 1st to December 31st and that returns shall be made on the 1st of five-sixths of the year. Therefore, if the net income for the last ten months of 1913 amounts to \$2,500 or more a return on farm income is required. For the ten months of 1913 every single person is allowed \$2,500 exemption and in the case of husband and wife, living together, \$3,333.33 exemption. In computing the net income for this period deductions should be made for only five-sixths of the amounts properly allowable for the whole year. Returns for 1913 must be made by March 1st, 1914. Plans for making returns for the income tax of internal revenue throughout the country or from the bureau of internal revenue of the treasury department at Washington, D. C. in case of failure, the part of any one who is subject to the tax to file the return by the first of March, the law fixes a penalty of 50 per cent of the amount of the tax assessed and \$10 to \$1,000 fine. In case of false or fraudulent return there is a penalty of 100 per cent and \$20 to \$2,000 fine and one year's imprisonment or both. The bureau of internal revenue is preparing regulations which may be obtained by interested persons on application to collector of internal revenue for the applicant's district.

... FOR SALE ...

AT A BARGAIN. \$100 Victrola, Quarter sawed. English oak. Price the same everywhere. If taken before Tuesday, the third, can be bought for \$75. See it at

Willis & Spearman's Music Store.

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WE HAVE FOR RENT THE ROOM FORMERLY OCCUPIED BY THE CITIZENS NATIONAL BANK AT A LOW PRICE. HOW LONG HAVE YOU BEEN WAITING FOR THIS CHANCE?

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Coming Every Day New Vehicles of every description keep coming in every day.

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Labor Savers

Whether you employ a servant or not, labor-saving devices in the home will pay. Household affairs run more smoothly—more work can be done. Situations in such houses are more sought after and more persistently held on to. Labor Saving, Time saving, Comfort saving devices pay in the end.

YOU KNOW THE KIND WE MEAN Vacuum Cleaners, Irons, Sewing Machine Motors, Fireless Cookers, etc.

SOUTHERN PUBLIC UTILITIES CO. YOUTH AND OLD AGE. Dr. M. R. Campbell. 112 W. Whitner St. Ground Floor. Office Phone 533. Res. Phone 484.

How's Your Sight? WAKE UP! Rub your eyes hard. Open them wide. See what you look at. Success is based on good eyesight. The faculty of observation is one of your most prized possessions. Don't waste it. Don't flump along through life in a daze with your eyes half closed—as many do, unfortunately. Stagnant eyes along with that can't see. He who sees enjoys most in life. Sight is precious. One day it is profitable is in actuality worth what you look at when you glance at advertisements in newspapers of this community. KEEP YOUR EYES OPEN!

The newsboys of the United States are to be organized into a union of their own and brought into direct affiliation with the American Federation