They Are Here For You To See!

The Chandler
The Cleveland
The F. B. Chevrolet
The 490 Chevrolet

New Cars Now On Our Floor

Come in and see them. Let us demonstrate them for you. If you prefer, call us up and we'll come get you in any one of these models. Hurry if you want one. They'll go fast.

The Main Street Garage
F. M. GRAETER, Proprietor

Let's Get Acquainted

"Get better acquainted with your neighbor"—you might live hint" That's a pretty good motto for a community like ours, isn't it? ...

THE COUNTRY GENTLEMAN

Deposit Bank of Carlisle, Ky.

Gentlemen:
(1) ... enter my name for THE COUNTRY GENTLEMAN for one year and ...
(2) ... THE COUNTRY GENTLEMAN ...
(My Name) ...
(City Address) ...
(City) ...

Death by Hanging.

In answer to a physician who asked what is the cause of death in hanging and how soon it ensues, a medical journal says that if the knot be properly adjusted, instant death from breaking the spinal cord is produced, but in a majority of cases asphyxiation is the cause of death. In this the man may retain consciousness for from a few seconds to a minute and a half and may retain life for from 15 to 20 minutes.

Nary a Blush.

Said the facetious feller: "Strange as it may seem, there is no blush following financial embarrassment."

Riches in Apricot Stones.

Over $1,000,000 is made every year from apricot stones in California, from which the chemist extracts two oils, one known as bitter oil of almonds, the other a new substitute for olive oil.

POKER PLAYERS ATTENTION!

Uncle Sam wants to know how much you won at poker last year. "None of his business," you say? There's where you're mistaken! Taxable income for the year 1919 includes amounts gained in gambling. Profits made in violation of laws and regulations are none the less taxable. So it's up to you "penny-ante" boys whose poker accounts are on the right side of the ledger to come across.

"What about the losers?" Well, that's different. Illegal losses are not deductible.

Save Time and Money
BY USING A
HOME TELEPHONE
NICHOLAS HOME TELEPHONE COMPANY, Incorporated.

CLASSIFIED

ONE CENT A WORD

LOST—A 32x4 automobile chain. Lost between Carlisle and my home on the Headquarters pike, last Saturday. Reward if returned to Main Street Garage or to the undersigned.
3-4-2t* R. E. DELANEY

Field and Garden Fence; Fertilizers
S. T. BARLOW

FOR SALE—One Ford Truck with small body attached. Was compelled to buy larger Truck for construction work. Four new Chain-Tread Tires, also has recently been installed with Hassler Shock Absorbers. Price $300 Cash.
Nicholas Home Telephone Co.
3-4-tf

FOR SALE—One grist mill, 6-horse power gasoline engine, burrs and crusher. In good order, see it at once. Also 2 sets of good work harness.
MRS. FLORA J. BURNS, R. R. 2
Arnold Heights, Carlisle, Ky.
3-4-2t*

Luth Buggies, Studebaker Wagons in stock; priced right.
S. T. BARLOW

WANTED—Woman as housekeeper for family of three in Carlisle, Ky. Easy work, good pay. References required. Apply at once to
Lida E. Gardner or A. T. Gardner
3-4-tf

TOBACCO fertilizer Swifts 3 per cent. No other factor enters into the making of a profitable crop that is equal in importance to the fertilizer you use—Howard Hwd. Co., Inc.

FOR SALE—2 No. 1. Shorthorn bull calves; 1 Duroc Jersey boar; 1 pair 9-year-old work mules, sound and good ones. Apply to
DR. C. W. MATHERS,
3-4-2t* Carlisle, Ky., R. 4

For wall paper, furniture and floor covering see
S. T. BARLOW

Have you spoken for that Bemis transplanter or are you "still puting it off?" Remember what we told you last year? Well it's worse this time so get on the job. Howard Hwd. Co., Inc.

FOR SALE—Krell upright piano, good as new. Apply to
MRS. EMMA ARCHDEACON
3-4-3t*

FIELD FENCE—All heights and stays and the price is just right at
HOWARD HWD. CO., INC.

TUNE OF PROSPERITY—Hum of CREAM SEPARATOR at 6 a. m. and 6 p. m. daily, see
S. T. BARLOW

ADMINISTRATRIX NOTICE

All those having claims against the estate of the late Gano Stone are requested to settle same at once. All having claims against the estate will present same, property proven, as required by law.
MRS. MINERVA STONE, Admrx.
3-3-3t

WANTED—The public to know that we are headquarters for Coal, Lumber, Lime, Sand, Cement, Feed, Grains. Have you tried our Dixie Gem Coal? Ratliff Bros. Co., Home Phone 10.

THE E. C. CHRISTIAN MUSIC CO. Phone 52. Established 1899. Everything pertaining to music, Pianos, player pianos, Columbia Grafonolas, Aeolian-Vocalion, Records, Player Rolls, Musical Instruments, Sheet Music.
Moving, tuning, repairing and refinishing. Pianos a specialty.
205-207 E. Main Lexington, Ky.

EAR CORN—No. 1 yellow on track.
F. B. HENRY & SONS

FOR RENT—BLUE LICK HOTEL, with corn, tobacco and grass lands. Apply to
C. C. Cole.

The Whitest White Cakes
The Lightest Light Rolls
And the Flakiest Biscuits
Are made when you use
Our special White Rose Flour
Made by the Carlisle Milling Co.

The Waugh Dry Goods have a few ready made skirts, waists camisoles and gowns at a reasonable price.

CLOVER HAY—Choice baled clover or timothy hay at
12-18-tf F. B. HENRY & SONS

We handle Procter's cream exclusively.
BLAIR & DONNELL

Red Sapelein, Alsike, Sweet Clover Seed, Timothy and Field Seeds.
Dorsey Bros. & Fisher.

3-A Tobacco Cotton at 11 cents found at Waugh Dry Goods Co. Come and get it while it lasts.

Big line of molasses feed and mill feed, corn and oats.
Dorsey Bros. & Fisher.

Corn and Fodder for sale. See
C. U. Bramblett.

We make a specialty of farm plumbing and lighting, let electricity do your work, its fun to watch it. S. E. Oldham, Opp. Ratliff Bros.

Models for the trade distinctive and different now ready for your inspection in all the latest materials of cellaphane moline, braids, raffia and etc.
Waugh & Snoot.

Choice Alfalfa hay for your cow.
F. B. HENRY & SONS

All persons owing Tilton Bros. & Roberts will call and settle at once. Since the change in the firm the necessitates the settling up of all outstanding accounts.
TILTON & ROBERTS

SHOES, SHOES, SHOES—Now while shoes are high the right way is to buy a solid leather shoe. We assure you that we can save you money on shoes.
Joseph Gordon

AUTOMOBILE TRIMMING —New tops and lights. See my complete line of Harness and Auto Tires and Accessories. John J. Archdeacon. tf

OXY-ACETALENE WELDING

We repair anything in metal. Try us when others fail. Best equipped shop in the South. Phone 171, Lexington Engine & Boiler Works.

Don't fail to use fertilizer on your tobacco beds, if you want early plants and strong plants.
F. B. Henry & Sons.

Alfalfa, Mixed and Timothy Hay.
Dorsey Bros. & Fisher.

When you come to Lexington visit our place and see what we can save you money on in furniture, stoves, rugs, etc.
Fayette Furniture Co.
221-223 N. Limestone St.

Put in your order for that new Dodge or Buick car with L. A. Martin Citizens' Garage.

Whitman and Lowney's candies always fresh at
ROLLA HALL & CO.

THAT GOOD COAL

That good coal we guarantee. Buffalo Jellico Block Coal to satisfy you perfectly and give you the service you have a right to expect. If for any reason you are not satisfied, return it and we will refund your money including any transfer charges you have paid. The E. A. Mathias Co. tf

RUBBER TIRES—Best grade tires used and most reasonable price. Work must be satisfactory. We do repair work of all kinds. Horseshoing by experienced blacksmith. John Wells.

That good ice cream, better than home-made.
ROLLA HALL & CO.

SHOP—On Sycamore, near Main. Horse-shoeing, repair work, rubber-tiring. Reasonable prices. Work done right. Claude Walker

CAR SHORTAGE IS GREATER THAN IT WAS IN 1919

Those who are contemplating the purchase of a Chevrolet or Chandler car for Spring delivery should place their orders at once. On account of the automobile shortage which is greater than last year they will be extremely hard to get. Come in and sign up with us, so that you will not be disappointed when Spring comes.
Adv. The Main Street Garage.

Hot Chocolate and Hot Fudge Sundaes all the time.
ROLLA HALL

List your property with Hutchings & Westfall, "The Wide Awake Real Estate Dealers"—They sell it in a hurry. Office—Under Deposit Bank next to Postoffice. Home phone 270.

Radiators:—Auto, Truck or Tractor smashed, twisted or sprung, repaired by experienced men. Auto Radiator Specialists R. Green, Pro., Phone 220Y—223 E. Main, Lexington, Ky.

BANK BY MAIL

4 per cent on Savings and Time Deposits 4 per cent. TITLE GUARANTY & TRUST CO. Lexington, Ky. Member Federal Reserve System.

Don't wait for "Rain" to make you decide the Roof needs repairing. Let me give you an estimate—Now. C. Dinsmore, Practical Tinner and Slater—Graeter Building.

JOHN WHITE & CO.
LOUISVILLE, KY.
Liberal assortment and full value paid for raw FURS
Hides and Goat Skins

We have in stock a beautiful line of gingham house dresses, nicely made. Your choice for only $3.00.
Waugh Dry Goods Co.

LOST—A silk umbrella with a mahogany handle. Finder please return to Mercury Office.

Of the 60,000 pounds of fertilizer we sold last season for tobacco beds, all reports from it were the best.
F. B. Henry & Sons.

TOBACCO CANVAS—All kinds at
C. C. Cole & Co.

NOTICE

I offer my services as auctioneer in this and adjoining counties. I feel that by my past experience I can give satisfaction. It will make you money to see me before employing your auctioneer.
J. A. ATKINSON,
R. D. 1, Ewing, Ky.
Telephone, Elizaville Exchange.
11-20-tf

When In Lexington

TRY OUR LUNCHEONETTE

We specialize in Home-Made Candy, Individual Ices and Cakes. Our Catering Department is in competent hands and we guarantee satisfaction.
McGURK & O' BRIEN

ITCH! MONEY BACK
HOPINKS DRUG COMPANY

PUBLIC SALE

Having sold my home, 1½ miles southeast of Moorefield, and decided to move to another county, I will offer at public auction, on the premises, on FRIDAY, MARCH 12, 1920 at 10 o'clock the following described property:

1 7-yr-old brood and work mare
1 yearling mules
3 Jersey cows
5 yearling steers
4 yearling heifers
4 10-months-old calves
19 good grade sheep
1 buggy and harness
1 set of work gears
1 two-horse wagon
1 sled
1 side-saddle
1 Home-Comfort Range, 1910 model
2 heating stoves, practically new
50 gallons coal oil and barrel
20 barrels corn in crib
Some hay in barn
5 dozen hens
4 Plymouth Rock roosters
1 oak bed room suite
1 pair curtain stretchers, new
1 Cant-Sag gate, never been used
Several other articles too numerous to mention.
Terms made known on day of sale.
MATT MALONEY

Patronize our advertisers.

The Velvet tin is twice as big as shown here

"No Rheumatics" is a Mighty Poor Reason for Wearing a Wooden Leg

No sting or hot burnin' is a mighty weak-kneed recommendation for tobacco. But when tobacco is mild and cool, and yet as full of "fun" as a barrel of monkeys—well, that's another story—that's Velvet.

And 'cause why?

'Cause Velvet is *brought up*—not jerked up by the hair. It's raised as carefully as a favorite child. It's cured in the big fresh air. And it mellows away for two years in wooden hogsheads 'til it's smooth and rich as cream. The wonder would be if Velvet *wasn't* a whacking good pipe smoke

"Let Nature mellow yo' tobacco an' that tobacco will shore mellow yo' nature," says Velvet Joe. And he's pretty nearly right.

NATURE-AGEING in the wood does more to make tobacco friendly than any camouflage you can cover it with—and don't you forget it. See, *feel*, *smell*, *feel* the "real tobacconess" in Velvet. Why, you can almost *hear* it. Velvet's the tobacco you can judge with your eyes wide open and spare on.

There's a whole lot in Nature's way of making good tobacco better. And it's all in Velvet.

Here's to a full pipe and a friendly one.

Liggett & Myers Tobacco Co.

—the friendly tobacco

Renew your subscription today

Your figure—

—every woman's figure belongs to a certain type.

Every type has its distinctive contour, its lines to improve, its grace to enhance.

It is this law that our graduate corsetieres follow in their fitting.

In our exclusive corset shop—one of the very few west of New York—you will find a model which is designed for your type of figure, priced from $2.50 up.

Our complete stock permits you to obtain a model that insures a faultlessness of fit and comfort and figure improving qualities not to be had in any other way.

If inconvenient for you to call, use our prompt, efficient Correspondence Service. Send for Spring Style Folder. Mail Orders receive careful attention. Out of town charge accounts solicited.

Parisian Corset Store
CORNER RACE and OPERA PLACE CINCINNATI

COMMISSIONER'S SALE

NICHOLAS CIRCUIT COURT
Jas. Ledford, Admr. etc. Pl'ffs.
vs. Advertisment of Sale
Robert Templeman, etc. De'fts.
IN EQUITY

By virtue of a judgment and order of sale rendered in the above styled action at the February term, 1920 of the Nicholas Circuit Court I shall proceed to offer for sale at public auction at the court house door in Carlisle, Ky., to the highest bidder, on Saturday, March 13th, 1920 at 2 o'clock p. m., or thereabouts upon a credit of six and twelve months, the following described property to wit:

"A certain tract or parcel of land lying in the county of Nicholas, State of Kentucky, and in the village of Moorefield and bounded as follows:

Beginning at a fence post corner to J. H. Templeman & Son, in Howe's line; thence N 46 W 17.80 poles to the center of the Moorefield and East Union turnpike road; thence, with said pike S 27¾ W 8.20 poles to the corner of Thompson's lot; thence S 50 E 16.20 poles to a stone in W. H. Howe's line; thence, N 39 E 6.76 poles to the beginning containing 3 roods and 7 poles.

For the purchase price the purchaser with approved security or securities must execute bond bearing interest at the rate of six percentum per annum from date of sale. The bond to have the force and effect of a judgment. Bidders will be prepared to comply promptly with these terms.
U. M. Swinford, M. C. N. C. C.
Holmes & Ross, Atty. for Pl'ff.
Morgan & Darragh, Attys. for De'fts.

PHONE FOR APPOINTMENT
Home Phone 208 Y
Gardner Glasses

Have just got in a carload of High grade fertilizer.
F. B. Henry & Sons.

"I am penalized if ever one comes back"

For Miller Tires Go To

Selected by Us to Give You Quick Service

Uniform Tires Mean Long-Distance Millers

They Look Alike and Wear Alike

MILLER TIRES are built by men who are trained to a championship standard. Only by uniform workmanship, can tires ever be uniform in mileage like the Miller. To train men to our perfection takes much time. We cannot supply all dealers with Miller Tires.

So our policy is to concentrate, as a rule, on the dealer in each locality who will give Miller Tire users exceptional attention. That governed our choice in this city.

We chose a concern that knows that to give real service it must first of all carry a full stock of sizes, so that when you want a Miller Tire in a hurry, you can get it without waiting.

We are impressed especially with their ability to give motorists an expert repair service, and by their reasonable charges.

Before making this selection we canvassed the local field thoroughly. And the Miller agents here are making good with us by making good with you. Are you getting the benefit of what they have to offer?

The Miller Rubber Company
Akron, Ohio

Phone 187 **JOHN J. ARCHDEACON** Carlisle Ky.

Buying now means an enormous saving later on.

EFFRON'S

Come prepared for the most amazing values you have ever seen.

Enormous Stock Reducing Sale

Prices Touch Bottom On All

CLOTHING, SHOES, FURNISHINGS AND DRY GOODS

SHOES

$7.00 Men's Dress Shoes	$ 4.95
8.50 Men's Dress Shoes	6.45
10.00 Men's Dress Shoes	7.95
12.50 Men's Dress Shoes	9.95
15.00 Men's Dress Shoes	11.95

LADIES' SHOES

$6.00 Ladies' Shoes	$ 4.45
7.50 Ladies' Shoes	5.95
10.00 Ladies' Shoes	7.45
12.50 Ladies' Shoes	9.95

Big Savings on all Children's Shoes

CLOTHING

$30.00 Men's Suits	$ 22.50
35.00 Men's Suits	26.50
40.00 Men's Suits	29.95
45.00 Men's Suits	37.50

All Boys' Suits greatly reduced. Big Savings on all Men's and Boys' Dress and Work Pants

DRY GOODS

Dark Outing	30c
Apron Gingham	25c
Flannelette	35c
Curtain Scrim	25c
Quilt Lining	22 1-2

Owing to the scarcity of space we are only quoting a few prices. Articles that you do not find listed here are greatly reduced in this sale

Shirting Madras .35 Cents

Furnishings, Etc.

Bungalow Aprons	$1.25
Ladies' Silk Hose	1.00
Oil Window Shades	.89
Men's Linen Collars	.20
Men's Heavy Jersey Gloves	.25
Men's Heavy Yarn Socks	.40
Ladies' Heavy Yarn Stockings	.50
Table Oilcloth	.50

THE SHOPPING CENTER FOR ALL MONEY SAVERS----HERE

The savings are big on all Men's Work Shoes

EFFRON'S

The savings are big on all Men's Work Shoes

INCOME TAX RETURNS DUE

Business Men, Farmers and Wage Workers Must File Schedules of Income for 1919.

MARCH 15 LAST FILING DATE.

Net Incomes of $1,000 or Over, if Single; or $2,000 or Over if Married, Must Be Reported.

The Income Tax imposed by Act of Congress on earnings of the year 1919 is now being collected.

Returns under oath must be made on or before March 15 by every citizen and resident who had a net income for 1919 amounting to:

$1,000 or over, if single; or if married and living apart from wife (or husband); or if widowed or divorced.

$2,000 or over, if married and living with wife (or husband).

The status of the person on the last day of the year fixes the status for the year with respect to the above requirements.

Under any of these circumstances a return must be made, even though no tax is due.

Husband and wife must consider the income of both, plus that of dependent minor children, in meeting this requirement; and, if sufficient to require a return, all items must be shown in a joint return or in separate returns of husband and wife.

A single person with minor dependents must include the income of such dependents.

A minor who has a net income of $1,000 or more is not considered a dependent, and must file a separate return.

Personal returns should be made on Form 1040A, unless the net income exceeded $5,000, in which case Form 1040 should be used.

Residents of Kentucky should file their returns with, and make payments of Income Tax to, Elwood Hamilton, Collector of Internal Revenue, Louisville.

How to Figure Income.

The best way to find out whether one must file a return is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income, and if a return is due it tells how to prepare and file it.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office.

Guesswork, estimates and other hit-or-miss methods are barred when a person is making out his Income Tax return. Accuracy and completeness must be insisted upon. The return is a sworn statement. As such it must be thorough and accurate.

Salaried persons and wage earners must ascertain the actual compensation received. Overtime, bonuses, shares in the profits of a business, value of quarters and board furnished by the employer and other items which are compensations for services must be included.

It must be borne in mind that compensation may be paid in other forms than in cash. A bonus paid in Liberty Bonds is taxable at the market value of the bonds. A note received in payment for services is taxable income at its face value, and the interest upon it is also taxable.

Other Returns Due.

Every partnership doing business in the United States must file a return on Form 1065; and every personal service corporation must file a similar return.

Corporations must file annual returns on Form 1120.

Trustees, executors, administrators and others acting in a fiduciary capacity are required to file returns. In some cases, Form 1041 is used; in others, Form 1040; and still others, returns on both forms are required.

Information returns, on Forms 1099 and 1096, must be filed by every organization, firm or person who paid, during 1919, an amount of $1,000 in salary, wages, interest, rent, or other fixed or determinable income to another person, partnership, personal service corporation or fiduciary. These information returns should be forwarded directly to the Commissioner of Internal Revenue (sorting division), Washington, D. C.

INCOME TAX IN NUTSHELL

WHO—Single persons who had net income of $1,000 or more for the year 1919.
Married couples who had net income of $2,000 or more.
WHEN—March 15, 1920, is final date for filing returns and making first payments.
WHERE—Collector of internal Revenue for District in which the person resides.
HOW—Full directions on Form 1040A and Form 1040; also the law and regulations.
WHAT—Four per cent normal tax on taxable income up to $4,000 in excess of exemption. Eight per cent normal tax on balance of taxable income. Surtax, from one per cent to sixty-five per cent on net incomes over $5,000.

WANTED!

A LIVE WIRE TO HANDLE THE BEST SELLING TRUCK IN AMERICA. $700.00 LESS THAN OTHER WORM-DRIVE TRUCKS. LIBERAL DISCOUNT.
Address
J. R. MILLER, Phoenix Hotel
LEXINGTON, KY.
Give Territory Desired

FARMERS TAKE HEED

Every farmer should use fertilizer on his tobacco beds. This year has shown conclusively that the early matured tobacco brought the high prices. Your plants will not only come much earlier and be stronger, but fertilizer prevents the ravages of insects so destructive to plants. And also using fertilizer on your tobacco ground matures your tobacco two to three weeks earlier and also gives you better color and more pounds. With all the benefits derived you can't afford to do without it. We have the Old Eagle Brand, one of the best brands put out.
F. B. Henry & Sons.

Dairy Feeds

Containing whole grains ground, cotton seed meal, molasses

Also Dairy Feeds containing no molasses

HORSE FEEDS
Containing 80 per cent crushed grain

CLOVER SEEDS
Red Clover and Sweet Clover of Highest Germination and Purity

TIMOTHY SEED
Of Highest Germination & Purity

ALFALFA & BLUE GRASS
Seeds of Best Quality

Ear Corn — Shelled Corn
Seed Oats — Feeding Oats

Alfalfa Hay
Mixed Clover & Timothy
Timothy Hay

GENUINE KANAWAH SALT

F. B. Henry & Sons

"Smooth as silk, eh?—Same here"
—Chesterfield

CHESTERFIELDS are "hitting on all four"—smoothness, taste, quality and value. What's the good word, everywhere you go? They *satisfy!*

Chesterfield
CIGARETTES
They Satisfy

2 IN 1
SHOE POLISHES

BEST FOR HOME SHINES
SAVE THE LEATHER
THE BIG VALUE PACKAGES
PASTES AND LIQUIDS
THE F. F. DALLEY CORPORATIONS LTD. BUFFALO, N. Y.

COMMUNICATED

As we have only ten more days of school we are glad to say we have a good and kind teacher. Her name is Mrs. Nellie Brayfield. She is the best teacher we have had. We are so glad Mrs. Nellie got our school and we hope she will get our school next year. We are all learning fast this year. There were 29 pupils in our school.

Written By Pupils

Only 30 Days In Which to Sell This Farm of 170 Acres

Suitable For Dairy or Stock Farm

This farm is all limestone soil and located on one of the best pikes out of Louisville. 1½ miles from interurban line. Nice large 2-story house of ... rooms, two halls and bath, furnace and acetylene lights for house and barn. All necessary outbuildings. Nice, large 4-room tenant house, fine cellar, milk house, ... chicken house, double corn cribs. One old stock barn in good condition. ... new barn arranged for 30 dairy cows and other stock. Owner being engaged in other business has had to neglect the farm to some extent, therefore has decided to quit farming and authorized us to sell at once. School and church close. R. F. D. and telephone; truck line passes the farm. Price for quick sale, $140.00 per acre.

SEMONIN GOODMAN
Incorporated.
207-8 MARION E. TAYLOR BLDG. LOUISVILLE, KY.

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 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.

Sticking It Out.

"There is little hope of wallpapers coming down," says a well-known suburban builder and decorator. This is only because people will keep on leaning against the wall.—London Punch.

Less Arable Land.

There are today in England 700,000 fewer acres under clover and rotation grasses than in 1895, and 600,000 acres fewer of other land under the plough. There are thus 1,300,000 fewer acres of arable land in England today than twenty years ago.

Bourbon Poultry Remedy
60 Cents
HOPINKS DRUG COMPANY