

TRY A PROFIT-SHARING

There are two outstanding facts in regard to farm labor that every ly.

1. Labor for farm work will this year be shorter than ever behigh wages being paid by industries splendid for this purpose. in Southern cities combine to make this certain.

2. A primary factor in getting cool temperature, but should not be and interest in the product of his labor, them. and, nine times in ten, we have susto "put in his day."

Ninety per cent of the land own- ed in spraying. what may be done to speed them up be worthless. to the utmost.

three times higher than during pre- ten posts and vine supports. them a plan by which they are to are not injured by rabbits gnawing many bushels of peanuts, or so prevent this injury.

many bushels of corn are made, additional bale of cotton, each addieach additional 50 bushels of peanuts or corn.

get efficient labor at pre-war prices. and then planted. Other industries are paying on an While awaiting the arrival of your average probably double what they

to you. There are a number on PLAN WITH YOUR LABOR subjects pertaining to gardening and fruit growing.

Put a few forkfuls of stable ma nure around shrubbery on the lawn. Southern farmer should understand, To grow good specimens on the and then govern himself according- lawn the plants must be given specitl attention in the matter of fertilizing.

Sow onion seed in the hot-bed fore. The draft, the movement of now to make plants for early spring of 25 per cent. of such capital; thousands of Negroes north, and the setting. The Prizetaker variety is

> See that the winter apples are keeping properly. They demand a cess of 33 per cent of such capital:

labor efficiency is to hold the in- allowed to freeze. A hillside pit such terest and enthusiasm of the work- as is used in the storing of Irish amount of the net income in excess er. Give a worker a direct financial potatoes is a good place to store of 33 per cent. of such capital."

tained. intelligent effort; without outfit, buy one now and use it dur- how the above rates would apply: such an interest to spur him on, he ing the next two months, before the cares little for the quality of his fruit buds open, in ridding your orwork or the amount done; he is a chard of scale. Ask for a few of dull plodder with no aim other than your neghbors to join you in the and undivided profits (earned prior County, Laurens, S. Car.; J. H purchase so as to get them interest to January 1, 1917, of \$5,000.00, Clyburn, Clerk of Court, Kershav

ers of the South use more or less The first step in starting an orlabor other than their own in mak- chard is to know what varieties to ing their crops. With hundreds of plant. The horticultural department thousands of our young men gone, of your state agricultural college In the three prewar years they have Court, Marlboro County, Bennettsthe big probem is to maintain and will be glad to furnish you a list of even increase production with the varieties suitable to your locality. labor supply that we have. Let us It is a waste of time and labor, as consider in their turn our three well as very disappointing to plant chief sources of classes of labor, and and care for trees that turn out to

Go over the grape vineyard and 1. The Farm Boys. First of all, replace all rotten posts and loose make partners of them. Call a coun- wires. All sagging wires should be cil of them, and talk business for the tightened and new braces placed at new year. Impress upon them first the ends of the rows. It is well also the fact that prices of practically to give attention to the scuppernong everything we raise are two and arbor in the way of replacing rotwar times, and that big profits await | Watch young fruit trees closely at the farmer who efficiently manages this season when there is a scarcity his business. Then announce to of green vegetation to see that they

have liberal prizes if a certain num- the bark. Broom sedge or corn ber of bales of cotton, a certain stalks make good material to the number of pounds of tobacco, so about the bodies of the trees to

Make cuttings of the bunch grape with an increased bonus for each Use well matured wood of the last season's growth and cut into lengths tional 500 pounds of tobacco, or of eight to ten inches, containing at least two buds. The cuttings may be put out now by placing them a

2. Get the interest of the hired foot apart in rows, allowing just man. Where hired labor is employ- the top bud to be above the surface ed, the farmer may as well under- or they may be tied in bundles and stand at the outset that he cannot held over in moist sand until spring

seed catalog make a plan of this

THE PRESS AND BANNER, Abbeville, S. C.

GRADUATED RATES OF TAX

Section 201 of the Act of October 3, 1917 ,imposes the following tax on excess profits:

Bracket 1. 20 per cent of the amount of the net income in excess of the deduction (determined 88 hereinafter provided) and not in excess of 15 per cent. of the invest-

ed capital for the taxable year. Bracket 2. 25 per cent. of the amount of the net income in excess of 15 per cent and not in excess of 20 per cent of such capital;

Bracket 3. 35 per cent. of the amount of the net income in excess of 20 per cent, and not in excess

Bracket 4. 45 per cent. of amount of the net income in excess of 25 per cent. and not in ex-

Bracket 5. 60 per cent . of the

The following example is given If you haven't a barrel spraying in concrete form so as to show A corporation is engaged in the manufacturing business with a capital of \$20,000.00, surplus \$5,000.00 A. Power, Clerk of Court, Laurent making the total invested capital County, Camden, South Carolina \$30,000.00 They were engaged in J. Arch Talbert, Clerk of Court business during the three prewar years with the same invested capital Car.; Tom C. Hamer, Clerk of averaged a net income of \$5,000. ville, S. Car.; John F. Craig, Cir-In 1917, their net income amounts cuit Court, Oconee County, Walto \$12,000. How much war excess profits should they pay?

ANSWER.

500.00. The deduction is ascer- S. Car, tained by taking only 9 per cent. of \$30,000.00 for the three years, or \$2,700.00, as the profits for those years exceed 9 per cent. So \$2,- reau of Mines, to have immediate 700.00, plus the specific deduction charge of the enforcement of the of \$3,000 makes a total deduction Explosives Regulation Act. of \$5,700.00. This applied to the first bracket, or \$4,500.00, would November 15, provides that all permake no tax under the first bracket. sons having use for explosives must In Cases of No Invester Capital not more than a nominal invested the manner in which the explosives capital, the following is provided are to be used and assuring the ofunder Section 209:

business having no invested capital It is hoped in this manner to acthere shall be levied, assessed col- all explosives and to prevent them lected, and paid, in addition to the from falling into the hands of evtaxes under existing law and under illy-disposed persons. The entire this Act, in lieu of the tax imposed police force of the country has been by Section 201, a tax equivalent to asked to aid in the enforcement of 8 per cent of the net income of such this law. The penalty for the viotrade or business in answer to the lation of the law is a fine of \$5,000 following deductions: In the case a year in penitentiary, or both. of a domestic corporation, \$3,000 .-

00, and in the case of a domestic

LICENSING OFFICERS. Washington, Jan. 8 .- Van H. Manning, Director of the Bureau of Mines, Department of the Interior, today appointed the following persons as licensing officers in South Carolina in connection with the en-

forcement of the new Federal Explosives Regulation Act: J. L. Perrin, Clerk of Court, Ab-

beville County, Abbeville, S. Car. Thomas T. Cushman, Clerk o Court, Aiken County, Aiken, S. C. Paul Whitaker, City Clerk, Bamberg County, Bamberg, South Carolina; S. H. Rodgers, Clerk, Circuit Court, Beaufort County, Beaufort, S. Car.; Edgar C. Dickson, Clerk of Court, Clarendon County, Man-

ning, S. Car.; John C. Muller, Clerk of Court, Calhoun County, St. Mat thews, S. Car.; William H. Dunkin Clerk of Court, Charleston County, Charleston, S. C., Thomas M. Caldwell, Clerk of Court, Cherokee County, Gaffney, S. Car.; J. R. P. Gibson, Clerk of Court, Chester County, Great Falls, S. Car.; P. C. Johnston, Clerk of Court, Dorchester County, St. George, S. C.; Harry A. Dargan, Clerk of Court, Greenville County, Greenville, S. Car.; C. McCormick County, McCormick, S.

halla, S. Car.; J. F. Walker, Clerk, Circuit Court, Richland County, Columbia, S. Car; John R. Logan, 15 per cent. of \$30,000. is \$4,- Clerk of Court, York County, York

> Francis S. Peabody, Chicago Coal Operator, has been appointed As sistant to the Director of the Bu-

The law which went into effect

first obtain from the licensing officer that the explosives will be

"That in the case of a trade or properly accounted for.

GENERAL NEWS

Orangeburg, one of the good cowns of the State, has Postal Tel- received commissions upon reco egraph Service.

postmaster at Prosperity after a continuous service of forty years, having been appointed by President Grant shortly after the close of the Civil War. An honorable and a most unusual record.

Mayor Augustus P. Gardner is ill of pneumonia at Camp Wheeler and his condition is causing uneasiness: Mayor Gardner resigned his seat in Congress to enter the army. He is a son-in-law of Senator Lodge and while in Congress made many bitter speeches, against the South.

Two churches are being erected at Camp Wadsworth. One now not in 1880. nearing completion has been built by the 102nd Engineers, Col. Vanderbilt's regiment, and the other, for which the foundations are being placed; belongs to the 107th infan-| States in war. try, the old 7th. Funds for the erection of this church have been presented to Major W. R. McCord, chaplain of the 107th, by Mrs. Cipriano Andrade, of New York.

Mrs. Marguerite Vivian Burton Thomson of Burlington, N. J., who tine ports except Beunos Aires. recently married Count Christian von Bernstorff, the son of former ambassador Bernstorff, is thirty-five years old. The Count is only twen- stead had 24. ty-six years old.

The men who will do the nations living.

It will not be necessary for the many.

In York the fuel administrator pound lots.

Tom Lee Mayor_ of_ New_ York! The Industrial Building under years old.

erson Daily Mail wan The And

Several American soldiers ha mendations of Gen. Pershing. The men have seen service with the L L. S. Bowers has resigned as fayette Escadrille of the Frene army.

> President Wilson received cablegrams from Hyndman, a British Socialist and Dr. Gavronsky, a Russian commissioner, who were aroused to protest by his words expressing our war aims.

> Dr. Matthews and Mr. Johns are asking an appropriation of \$87,500 to be used in the / maintenance of the Boys Reformatory at Florence.

A Greenwood County man disputes the Dutch Fork weather prophet and says the coldest weather we have ever had was in 1886 and

An embargo has been placed on exportation of butter except to nations associated with the United

The Mexican mission that is in Beunos Aires was more Hun than Mexian according to the authorities. They will not be treated as guests of the government. They were denied entrance in the Argen-

Jacksonville was due to have a temperature of 18 degrees but in-

The annual meeting of the State Farmers Union will be held in the fighting are those who have no fam- Jefferson Hotel in Columbia Januilies dependent upon them for a ary 16, the opening session beginning at 3 p. m.

Senator Tillman wants to get the present to call upon the women and names of the soldiers rank, etc., who children for compulsory work in have dependents who should receive In cases of no invested capital or ficer in his county a license stating the munition plants according to the aid. He thinks probably he can get reichstag and the war office in Ger- prompt action in cases that have been delayed,

Otto H. Khan, who is of German seized one of three cars of coal birth, says that there should be no or not more than a nominal capital count strictly for the disposition of consigned to the Cotton Manufac- bar to loyalty. Just because a perturing Co. During the recent cold son was born in Germany and now spell there was actual suffering and lives in America he should not just the coal was distributed out in 500 do his duty but he should speak out. and let others know that he is loyal.

> Chinatown is dead. He: was 76 which there were about thirty manufacturing concerns doing business caught on fire and was completely

Tuesday, Jan. 15, 1918.

crop he is helping to produce.

3. Make a business partner of the tenant. With probably half of all the crops of the South grown by tenant farmers, too little is being done to get the maximum efficiency from tenant labor. First of all, put the tenant on a cash basis, letting him have so much money cash prices, charging him no more pounds of any crops grown. Finally sible to serve no wheat bread. use fertilizers liberally to make evbest, and provide him with the la-Progressive Farmer.

ORCHARD AND GARDEN WORK FOR THIS WEEK AND NEXT

Sow cabbage, cauliflower and Brussels sprouts seed in the hot bed. The plants can be hardened and set to the garden before danger of frost is past.

ble manure.

terial.

then send for those of most interest the coal?

used to pay, and the wages of our year's garden on paper. The sketch labor must be raised proportionately should show the location, variety, if we are to hold it. With the high and date of planting of each vegetprices of farm products, increased able. Also, it should contain a syswages are only just and equitable. tem of rotation that will keep every More than this, it will pay, as with part of the garden occupied through the farm boys, to put hired labor on cut the year. With such a plan you a profit-sharing basis. Let every will find yourself taking greater inworker feel a diret interest in the tarest in your garden work .- The l'rogressive Farmer.

CONSERVE FOOD.

William Elliott, Food Administra tor for South Carolina has issued the following statement:

"The Food Administration requests those who entertain, whether advanced. Second, offer liberal ham or other pork products and to cash prizes for the prdouction of a omit as far as possible the dishes cultivate a maximum crop.-The such occasions than any of the food stuffs mentioned. The Food Ad-

ministration indulges in no criticism of those who give normal and proper entertainments, provided the above suggestions are complied with."

THE COAL QUESTION.

Every industry in the country The lawn should be given a top- that is not engaged in manufacturdressing of finely decomposed sta- ing war materials will cut their fuel supply which will cut their output. If the bark of your fruit trees is We think it would be a good idea subject to cracking from sun-scald to start to saving our fuel by all during late winter, shade the bodies the stores closing at six o'clock the with corn stalks or other cheap ma- year round. There is very little sold after that hour and it would

Write the Department of Agricul- not take the customers long to ture, Washington, D. C., for a list learn to do their buying before that of available farmers' bulletins and hour. Why not start now and save is what he does when he doesn't the home garden has an honored and

partnership or a citizen or resident HUME GARUENS of the United States \$6,000.00, in the case of all other trades or businesses, no deduction.

NEW CROP OF SUGAR.

The United States Food Admin istration has issued the following statement concerning the sales of sugar to manufacturers:

"The new crop sugars are now arriving, but it will be some time time before the supply in the Atlantic states is sufficient to fill all requirements. Therefore refiners should not increase sales to manufacturers up to eighty per cent until each month, so that he can buy at dinners, dances, or other entertain- supplies are ample. In the western ments, in arranging their bill of section of the country, where ample than the legal rate for any money fare, to omit therefrom all beef, beet sugar supplies are available, refiners and beet sugar manufacturers should be permitted to supcertain number of bales, bushels or containing sugar, and as far as pos- ply manufacturers up to eighty per cent. In other words, sales should "The foods that are available depend on condition of supplies of ery acre the tenant works do its after omitting the above, offer a the various states. It is estimated wide range of selection; in fact that a twenty per cent restriction home garden will from now on be bor-saving implements he needs to they are far more appropriate for on manufacturers will result in an annual conservation of several hundred thousand tons of sugar."

THE PRESIDENT'S MESSAGE.

President Wilson's speech was read in by the world in two hours after he began speaking. So well laid were the plans for heralding ter use." the President's words around the world that in less than two hours news was received at the press censors office that the entire address had been delivered at the news Australia, and the far East.

No merchant can afford to step out of the line of Progress and that advertise.



President Georgia Chamber Of Com merce Shows How Millions Were Saved Last Year

Atlanta, Georgia.-(Special.)-"More money was saved in 1917 through the medium of the home garden than ever before, the United States Department of Agriculture estimating that there were fully one million new gardens made last year," says H. G. Hastings, President of the Southeastern Fair and the Georgia Chamber of Commerce in an interview reviewing the 1917

farming operations in the South. "Thousands upon thousands of our people in the South," said Mr. Hastings, "for the first time in their lives learned to appreciate the money sav ing power of the home garden, properly planned, prepared for, planted and kept planted during the entire sea-SOL

"Up to the present it has been very hard to get our people to consider the home garden seriously as a real substantial factor in food production with the consequent saving of money that went for food supplies at the store Unless we are much mistaken the taken as seriously as any other part of the farm work.

"A quarter to a half acre devoted to a variety of vegetables liked by the family can be kept going nearly the whole year in the South and give its owner as much as the product of two or three acres of cotton, even at pres ent prices, will buy at the store. right kind of a garden means an abundance of healthful food during spring, summer and fall and an abund ance either canned or dried for win

"Let no one be fooled by the lies spread abroad that the Governmen is going to seize home canned goods on closet shelves in the farm home. These lies are started by Ger man agents for the express purpose of discouraging our people in increased agencies of all the allied centers in food production and saving. Few can South America, Europe, Africa, go to the firing line, but all can join in and have a part in home production of food.

We have never seen a permanent ly prosperous farm section either in the United States or in foreign countries that was not a diversified section, and in every diversified section valued place. The home garden is a store bill cutter of the first rank." day preach while he is in Washing- that it was of incendiary origin.

who came from their sick beds to actual suffering in the cities. The cast their votes in the suffrage apportionment of coal will be left to amendment which won by the nec- the State Fuel Administrators. essary vote, 274 to 136.

A Baby Carriage manufacturer insists that he be exempted on the tial industries. Man of the unesgrounds that his work must go on. He thinks making baby carriages is shut down at least three days a an "essential war industry."

John R. Tolbert, age 84, of Ninety Six, died at his home on Jan. cup for having made the highest 9th. He was for many years : a score at short range target practice Republican leader and was a for- for battleships was won by the Batmer customs collector at Charleston. tleship Florida.

 Trotzsky told the Peace conference that Russia was not conquered intend to ask for pity but would continue to act as true revolution-

\$78,580,800. This does not include sent out in several months. family allowances, or compensation under insuranre act.

Director General McAdoo says that the railroad situation has improved under government control so that there will be no more coal famines in any part of the country during the remainder of the winter.

The Food Administration is considering legislation to make the saving of wheat compulsory and has approved a bill drawn by Representative Lever author of the food control bill, tn enforce wheatless days.

destroyed by fire. The loss is estithe Congressmen to hear Billy Sun- mated at \$1,000,000. It is thought

The supply of coal to less essen-Republican Leader Mann and Rep- tial industries will be curtailed beresentative Sims were the two men ginning this week. There has been The instructions are to supply first householders then industries | making war material and then unessensential industries will be required to week until the fuel crisis is over.

The American Defense Society

When a fire broke out in and destroyed the Lamar County Agriculyet. He said the Russians went to tural High School, one student was Brest-Litovsk not as representatives burned to death while the principal of a conquered people and did not and several other students were severely burned.

A cargo of 400,000 bushels of oats will leave an Atlantic Port as The payroll to the soldiers for soon as plans are completed. This the month of December amounts to is the first full cargo that has been

> Senator James H. Brady of Idaho, died in Washington Sunday night after a critical illness of about two weeks.

> Mexican leaders returning from Germany and Austria will meet in Mexico City. President Carranza still remains at his headquarters at Pachuca.

> A meeting of the crown council was to meet in Berlin on Jan. 13th. Von Hindenburg, Gen. Von Ludendorff and the Crown Prince were there

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