

# 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.

## DELCO-LIGHT

The complete Electric Light and Power Plant  
Faulkner Electric Service Co., Dealers,  
Bamberg, S. C.

**ITCH!**  
**MONEY BACK**  
without question! Hunt's Salve fails in the treatment of Eczema, Tetter, Ringworm, Itch, etc. Don't become discouraged because other treatments failed. Hunt's Salve has relieved hundreds of such cases. You can't lose on our Money Back Guarantee. Try it at our risk TODAY. Price 75c. For sale locally by

MACK'S DRUG STORE, Bamberg.



Just Arrived  
**One Car Cedar Shingles**

- SASH IN STOCK**  
2-4 x 5  
2-4 x 5-2  
2-4 x 5-6  
2-4 x 4-6  
2-6 x 5-6  
2-10 x 5-10  
2-7 x 5-2  
2-10 x 4-6

### All 12 Lights

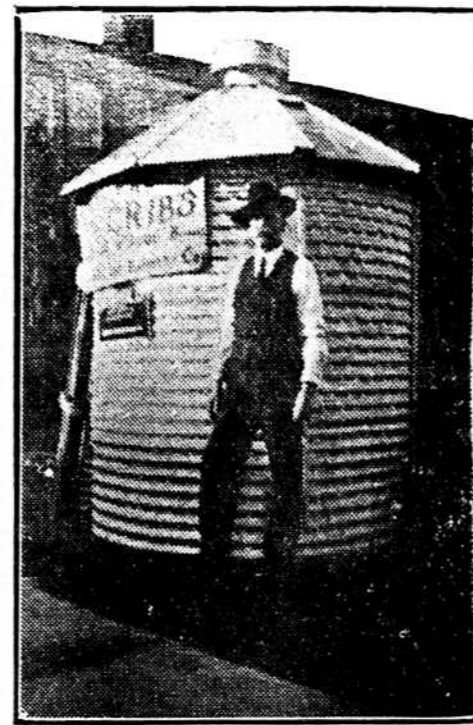
- GLASS DOORS**  
2-10 x 6-10  
3 x 7

- 4-PANEL DOORS**  
2-10 x 6-10  
3 x 7

- SCREEN DOORS**  
2-10 x 6-10  
3 x 7

**L. B. FOWLER**  
Bamberg, S. C.

**You Do More Work,**  
You are more ambitious and you get more enjoyment out of everything when your blood is in good condition. Impurities in the blood have a very depressing effect on the system, causing weakness, laziness, nervousness and sickness.  
**GROVE'S TASTELESS CHILL TONIC** restores Energy and Vitality by Purifying and Enriching the Blood. When you feel its strengthening, invigorating effect, see how it brings color to the cheeks and how it improves the appetite, you will then appreciate its true tonic value.  
**GROVE'S TASTELESS CHILL TONIC** is not a patent medicine, it is simply IRON and QUININE suspended in Syrup. So pleasant even children like it. The blood needs Quinine to Purify it and IRON to Enrich it. These reliable tonic properties never fail to drive out impurities in the blood.  
The Strength-Creating Power of **GROVE'S TASTELESS CHILL TONIC** has made it the favorite tonic in thousands of homes. More than thirty-five years ago, folks would ride a long distance to get **GROVE'S TASTELESS CHILL TONIC** when a member of their family had Malaria or needed a body-building, strength-giving tonic. The formula is just the same today, and you can get it from any drug store. 60c per bottle.



**"SECURO"**  
NOW IS THE TIME TO PLACE YOUR ORDER FOR **RAT AND FIREPROOF STEEL CORN CRIBS**  
Sizes from 100 to 3,000 Bushels.  
**FEED THE CHILDREN AND NOT THE RATS.**

**L. B. FOWLER**  
Agent Bamberg County.

**SAW LATH SHINGLE MILLS**  
Best material and workmanship, light running, requires little power; simple, easy to handle. Are made in several sizes and are good, substantial money-making machines down to the smallest size. Write for catalog showing Engines, Boilers and all Saw Mill supplies.  
**LOMBARD IRON WORKS & SUPPLY CO.**  
Augusta, Ga.

Read The Herald, \$2.00 per year.

## Women!

Here is a message to suffering women, from Mrs. W. T. Price, of Public, Ky.: "I suffered with painful...", she writes. "I got down with a weakness in my back and limbs... I felt helpless and discouraged... I had about given up hopes of ever being well again, when a friend insisted I

### Take

# CARDUI

The Woman's Tonic

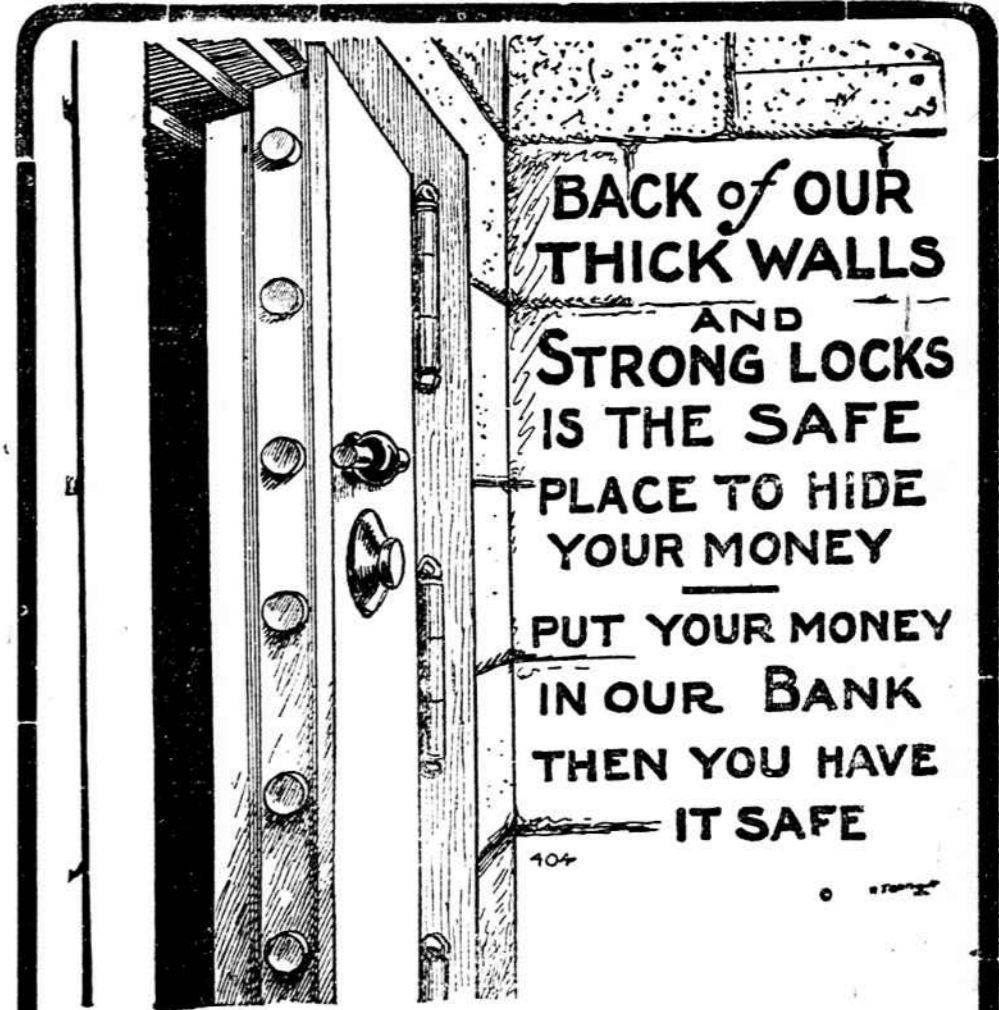
I began Cardui. In a short while I saw a marked difference... I grew stronger right along, and it cured me. I am stouter than I have been in years." If you suffer, you can appreciate what it means to be strong and well. Thousands of women give Cardui the credit for their good health. It should help you. Try Cardui. At all druggists. E-73

# Fresh Oysters

Fresh Norfolk Oysters now served regularly. They are luscious, delightful, and palatable. We get them fresh by express.

TRY THEM!

## BAMBERG FRUIT COMPANY



If you bury your money some one may SEE you or may find it. You might die without anybody knowing of its whereabouts. If you hide it behind a picture, under the carpet, in a sugar bowl or the coal bin, a burglar can just come and get it. That's the burglar's business. Study this picture and you will hide yours in our bank.

### BANK WITH US.

We pay four per cent. interest, compounded quarterly on savings deposits

**Farmers & Merchants Bank**  
EHRHARDT, S. C.

## BAMBERG IS NO EXCEPTION

Bamberg People Come Out as Frankly Here as Elsewhere.

Bamberg people publicly recommend Doan's Kidney Pills. This paper is publishing Bamberg cases from week to week. It is the same every where. Home testimony in home papers. Doan's are praised in fifty thousand signed statements, published in 3,000 communities. Bamberg people are no exception. Here's a Bamberg statement.

J. H. Murphy, farmer, Elm St. says: "In my estimation Doan's Kidney Pills are the best kidney remedy on the market, and I can honestly recommend them. I haven't had occasion to use Doan's for several years but I clearly remember the good I derived from them when last I used them. I had a lameness in my back and my kidneys were disordered causing me much annoyance. I used Doan's Kidney Pills and they completely cured me of this trouble and put my kidneys in good shape again so I am glad to endorse this fine remedy. Anyone having trouble with their kidneys should try Doan's."

Price 60c, at all dealers. Don't simply ask for a kidney remedy—get Doan's Kidney Pills—he same that Mr. Murphy had. Foster-Milburn Co. Mfrs., Buffalo, N. Y.

## NOTICE!

**AFTER DECEMBER 1 ALL MEAT BILLS WILL BE DUE AND PAYABLE WEEKLY.**

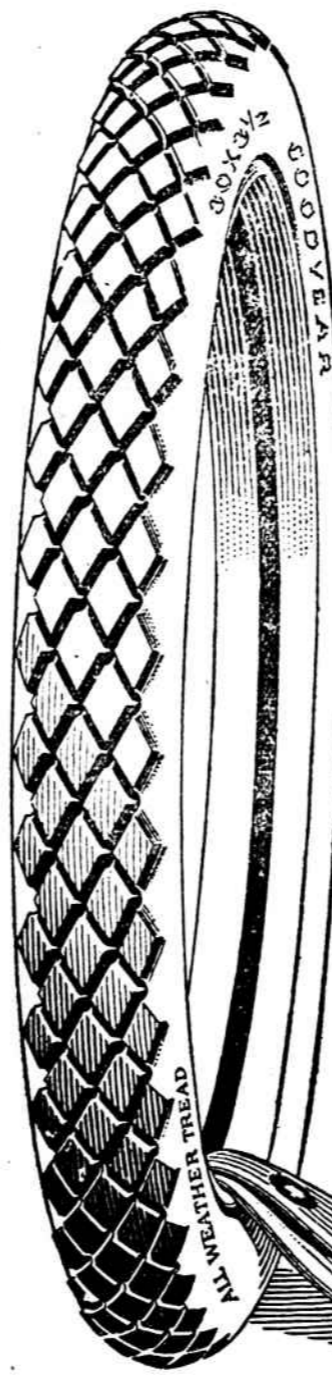


## City Market

Hutto & Bellinger, Props.  
BAMBERG, S. C.

Read The Herald, \$2 per year.

# Get Goodyear Tire Economy for That Small Car



Just as owners of the highest-priced automobiles get greater mileage and economy out of Goodyear Tires, so can the owners of smaller cars similarly enjoy Goodyear advantages.

The 30x3, 30x3½, and 31x4-inch sizes of Goodyear Tires are built to afford a money's worth in performance and satisfaction which only the utmost in experience, resources and care can produce.

This extraordinary money's worth begins not only with the merit of these tires, but also with the first cost, which in most cases is no greater, and sometimes actually is less, than that of other makes of the same types of tires.

Go to the nearest Goodyear Service Station Dealer for Goodyear Tires for your Ford, Chevrolet, Dort, Maxwell, or other cars taking these sizes. He is ready to supply you Goodyear Heavy Tourist Tubes at the same time.

30x3½ Goodyear Double-Cure Fabric, All-Weather Tread \$20.00  
30x3½ Goodyear Single-Cure Fabric, Anti-Skid Tread \$17.65

Goodyear Heavy Tourist Tubes are thick, strong tubes that reinforce casings properly. Why risk a good casing with a cheap tube? Goodyear Heavy Tourist Tubes cost little more than tubes of less merit. 30x3½ size in water-proof bag \$3.90

