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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.

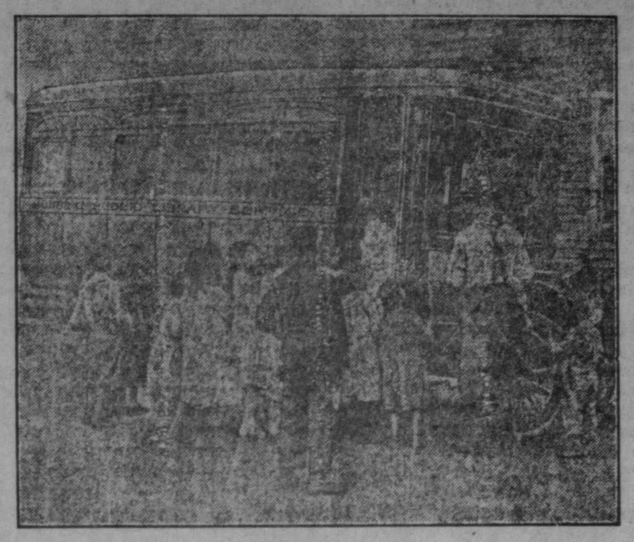
The method of figuring gains and losses on such transactions is prescribed in the Income Tax regulations, copies of which may be secured from Internal Revenue Collectors.

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.

A County Library Book Wagon.



A number of states successfully operate book wagons for the circulation of reading material in the rural districts. The American Library Association includes the needs of the rural communities in its Enlarged Program which is the backbone of its "Books for Everybody!" movement. The A. L. A. hopes some day to see book wagons in every state and is pledged to advocate such service.

LIBRARIANS JOIN FIGHT ON UNREST

American Library Association Inaugurates Nation-wide "Books for Everybody!" Movement.

WILL AID FOREIGN BORN.

Social Problems Can Be Solved by Teaching American Ideals and Traditions.

The spirit of unrest that has been sweeping the country indicates that the foreign born, who have flocked to the United States from every corner of the globe have not been given the proper help and encouragement, in the opinion of the 4,000 librarians who make up the American Library Association and who are now enlisted in a "Books for Everybody" movement. The effort is a concerted movement to carry out the Enlarged Program which the association has adopted.

There are approximately fifteen millions of foreign born in the United States and of this number six millions do not read or speak the English language. One phase of the Enlarged Program will be to bring the publisher and translator together with the view of furnishing the proper books in sufficient numbers to carry the message of American ideals and traditions to this vast army of uninformed people. They have been largely dependent upon the foreign press for their written messages. Many men who live with their fingers on the pulse of current events are firmly convinced that a sound foundation in Americanism can be easily built among the foreign born if the proper literature is placed within their reach in a language they can understand.

No Drive to Be Held.

In order to carry out the Enlarged Program two million dollars will be required. This money will not be sought through the medium of a campaign or an intensive drive, but will be obtained through the individual efforts of the librarians, library trustees and friends of libraries. The American Library Association will bend every effort to bring about the nation-wide adoption of each of the cardinal points in the Program, which includes the extension of the county library sytem and the establishment of more industrial and business libraries. It now has in operation book service to the United States Merchant Marine, Coast Guard, Lighthouse Service and hospitals of the United States Public Health Service. The needs of the 75,000 blind persons in the United States will be cared for. At present the number of books available is woefully inadequate. This will be remedied and the joys of good literature will be brought into lives that are darkened by a veil which will never be raised by any other method.

Not all the work of Americanization lies in the great centers of population. Great sections of the country where industry is carried on by foreign workers do not know public library service. There are important mining states where less than a score of libraries exist. One mining state has but two public libraries.

MORE BOOKS FOR BLIND.

American Library Association Behind Movement to Bring Good Literature to Those Who Walk in the Dark.

There are between 75,000 and 80,000 blind people in the United States. The supply of books in the recently adopted uniform Braille type for their use is inadequate, there being less than 100 titles existing in that print. The American Library Association has included in the projects of its Enlarged Program the resolve to aid in printing and distributing additional volumes. It has already succeeded in inducing several well-known authors to finance the brailling of one or more of their books. In inaugurating its "Books for Everybody!" movement a fund of $2,000,000 will be raised to carry out the provisions of the Program, the money to be obtained not by a campaign or drive, but through the efforts of the librarians, library trustees and friends of libraries.

GOOD BOOKS AT ALL CROSSROADS

American Library Association Urges Adoption of County Library System.

IDEA PROVES SUCCESSFUL.

California, the Pioneer—Other States Adopting the Plan.

The American Library Association, in announcing its "Books for Everybody" movement, which is to be nation wide in its scope, advises and urges the extension of the county library system as a solution of the problem of supplying good literature to the rural districts. Its intention is to persist in advocating the nation-wide adoption of the idea as successfully applied in California, Ohio and Maryland until every one of the 2,964 counties in the nation have adopted the system and regular shipments of good books are being made from the central point in the county to the designated outposts. California stands out as the highpoint in the successful application of the idea. Of the 58 counties in the state 42 have adopted and are supporting the system at a trifling cost. This it urges as a part of its enlarged program which aims to promote a better citizenship and to combat the social and industrial unrest through the teaching of American ideals and traditions to the foreign born.

The book needs of the sixty million or more Americans who live outside of the big cities will be called to the attention of those in a position to serve them.

County Libraries Urged.

The county library system provides for establishing one central library at the county seat or in the largest town in every county. This does not mean necessarily the erecting of a library building and the stocking of its shelves. In many cases the tools already exist. From this central station books will be loaned to designated outpost stations. The books will be delivered by trucks, parcel post or whatever method may be adopted in any given county to the country stores, tollgates, post offices, schoolhouses and private homes. When one shipment has been circulated and returned another will be sent out. Also, in communities of any size in the county, branch libraries will be maintained.

The American Library Association, with its 4,000 active librarian members and its 40 years of practical functioning, is in a position to know the needs of the country and in the fight for wider knowledge is a force to be reckoned with.

The Enlarged Program calls for an expenditure of $2,000,000. There will be no drive or intensive campaign. The money will be raised by the librarians, library trustees and friends of libraries. The movement for better citizens and a well read population is on and the slogan is "Books for Everybody."

"BOOKS FOR EVERYBODY!"

Four Thousand Librarian Members of the American Library Association in Nation-Wide Movement.

Since the advent of peace the American Library Association has turned its efforts from war work into other channels. With the benefit of its forty years of experience and the co-operation of its membership of 4,000 active librarians in all parts of the United States, in addition to continuing certain war activities not taken over by the government, it proposes to promote the development of the library systems throughout the country and to encourage the reading habit in all ways possible. The A. L. A. supplied over 7,000,000 volumes to our fighting men here and overseas and on board vessels, and it has the confidence and the admiration of the nation back of it in inaugurating its "Books for Everybody!" movement. The money to carry out the provisions of the campaign will not be raised through an intensive drive, but will be obtained by the librarians, library trustees and friends of libraries, who have enthusiastically pledged their co-operation in obtaining the necessary $2,000,000.

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FARMERS TO AFFILIATE

Maryland Agricultural Society Will Join National Federation.

The executive council of the Maryland Agricultural Society, which met Tuesday at the Hotel Rennert, Baltimore, decided to affiliate with the National American Farm Bureau Federation and to aid in raising a fund of the National Farm Board for erection of a temple of agriculture at Washington.

Another feature of the meeting was the decision to hold the next State convention at Salisbury on November 16, 17 and 18.

The meeting was attended by representatives from branch organizations affiliated with the society. It was called to order by the secretary, Dr. Thomas B. Symons, of the extension service of Maryland State College of Agriculture.

Many Bodies Represented.

The organizations and the delegates who represented them are as follows:

Maryland Horticulture Society, A. P. Snader, New Windsor; C. E. Bryan, Havre de Grace, and S. B. Shaw, Maryland State College. Maryland Crop Improvement Association, Howard Mann, Ellicott City; T. M. Maynadier, Chamber of Commerce of Baltimore, and J. E. Metzger, of College Park. State Dairymen's Association, D. G. Harry, Pylesville; I. W. Heaps, Pylesville, and R. Smith Snader, Maryland Sheep Growers' Association, Charles Wertheimer, Frederick, and W. B. S. Chapman. Maryland Vegetable Growers' Association, Frederick Hirst, Cambridge; A. C. Auchter, College Park, and R. W. Wellington. Maryland State Beekeepers' Association, C. F. Bailey, Sykesville; Dr. J. R. Abercombie Baltimore, and E. N. Carey, Washington County Agriculture Association. A. C. Bester. A number of county branches also were represented.

Affiliation of the Maryland society with the national body lines the State farmers up solidly with one of the biggest and most powerful organizations in the country. There was considerable discussion before the question was put to a vote. It carried almost unanimously. The council appointed delegates to the convention to be held on March 1, in Canton, Ohio. E. P. Cohill, of Hancock, president of the society was designated at floating delegate. Delegates-at-large were D. S. Harry, Howard Mann, Charles Wertheimer, A. D. Snader, H. S. Bester and Dr. T. B. Symons.

Proposed Drainage Law Indorsed.

The morning session was devoted to discussion of the meeting place for the State organization and the proposition of securing more financial aid through the Legislature for the State Agriculture College and the State Board of Agriculture. Resolutions on the latter two subjects were adopted. Besides the discussion of national affiliation and the temple fund organization, resolutions were adopted indorsing a proposed drainage law modeled after the Somerset county law and an amendment to the dog law to make it more effective. Indorsement was also given the Torrens land regulation system, which affects the recording of deeds and property claims.

E. P. Cohill is president of the society, D. G. Harry vice-president and Dr. T. B. Symons secretary.

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