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THE FARMER AND THE INCOME TAX

The new income tax law will affect the income of farmers the same as city men, except this difference only, that the farmer himself will report his net annual income and pay the tax direct, while the city man on a stated salary or income will have the tax deducted by his employer or at the source of his regular income. The law provides that the tax on the "income of an individual which is not fixed or certain, and not payable at stated periods, or is indefinite or irregular as to amount or time of accrual" shall be paid by the individual himself and names the farmer as the first man included in this list, says the Farmer and Stockman. The ordinary man, be he farmer or city man, has to pay 1 per cent on whatever amount his net annual income is in excess of \$3,000. If he is a married man, with a wife living with him, the exemption is \$4,000. The tax is then 1 per cent on the amount in excess of these figures up to the limit of \$20,000 a year net income, when the tax assessment increases. The law is specific on the point of figuring up the net income, the deductions that shall be made, which are listed as follows: First—The necessary expenses actually paid in carrying on any business, not including personal, living or family expenses. This would include the wages paid hired men, cost of food and seed purchased and so on. Second—All interest paid within the year by a taxable person on indebtedness. This would include interest on a mortgage on the farm, the stock or machinery. Third—All national, state, county, school and municipal taxes paid within the year. Fourth—Losses sustained through the year, incurred in trade or arising from fires, storms and so on, and not compensated for by insurance. This would include damage to crops by hail, to buildings by fire, and so on, provided it was not covered by insurance. Fifth—Accounts due and actually charged off, during the year, as worthless. Sixth—A reasonable allowance for the exhaustion, wear and tear of property arising out of its use in the business. This would include wear and tear on farm machinery and depreciation of buildings.

HOW POSTS SHOULD BE SET

It is a very common belief among farmers that a post will last longer if set in the ground the reverse of the way it grew in the tree. The supposition is that sap in a tree is always ascending, or at least it is easier for the sap to go up than down. Consequently, it is argued, turning a post upside down tends to prevent the rise of water, helps to keep the wood dry and therefore renders it less liable to decay. As a matter of fact, however, sap or water can flow with equal facility in either direction. Careful experiments on the relative durability of post timbers have been made at the Ohio experiment station and the above question was considered. One fence in particular contained 156 black locust posts, of which 86 were set with the top end up, 39 with the top end down and 31 did not show in what position they were set. At the end of twenty years 30 posts, or 19 per cent, were decayed. Of this number 15 were top up, 13 top down and 4 undetermined. In other words, one-

third of those set top down rotted off, as compared with a little over one-sixth of those set top up. From this and other observations the conclusion was reached that there is no difference which end is put in the ground, except that the sounder or larger end should have the preference. The decay of the post is mostly at the ground line, and other things being equal, the larger the post the longer it will last. If both ends are equally sound the larger should go in the ground. If one end is defective it should be up, since the conditions above ground are many times more favorable to durability than just at or below the ground line.

MEASURING HAY

Measuring hay in the stack is a common method of selling hay, but the methods and rules used are varied, says the Colorado agricultural college. Very little experimental data have been obtained upon the accuracy of the different methods. The United States department of farm management has made some experiments, and uses the following method to find the cubic content of the stack: Measure the length of the stack, then the width, then with a tape measure over the stack from the ground on one side to the ground on the other side. This distance is called the over. Multiply the width by the over and this by .31. This will give the area of the cross section. Multiply this by the length and get total cubic feet contents. The factor .31 is variable, according to the height, width and fullness of the stack, and may be as low as .24 in low stacks or as much as .38 in high stacks. The number of cubic feet to allow for one ton varies with the kind of hay and the length of time it has stood in the stack, and is usually determined according to local custom.

GROWING GINSENG

Some years ago there was something approaching a ginseng craze in some sections of the country, and the idea is still so rampant that the United States department of agriculture issued a bulletin on the subject which gives some valuable advice. Plunging into ginseng, the bulletin says, is as likely to prove disastrous as in other forms of enterprise. The suggestion is offered that culture of any special crop is best begun in an inexpensive and experimental manner, "enlarging the equipment only as reasonable success seems assured." As a commercial product the agricultural department regards ginseng as particularly liable to overproduction. The belief is expressed that it holds little inducement for inexperienced growers looking into quick profits from a small investment, as ginseng is a slow grower and its cultivation involves a large amount of labor and patience.

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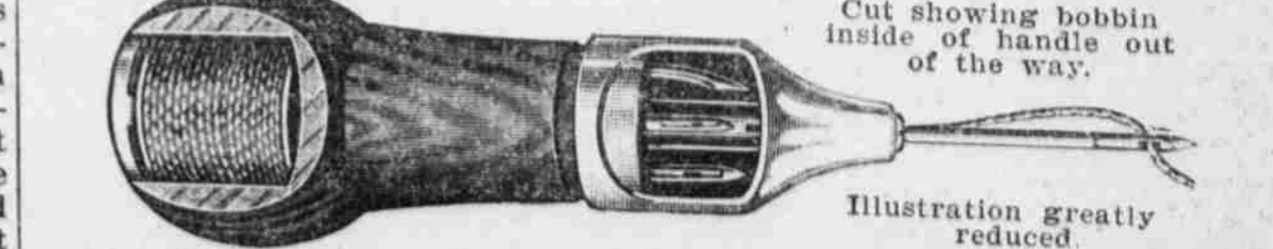
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