

# Tax Accounting Method Shows Income, Expenses

**EDITOR'S NOTE**—This article, the third in a series describing the provisions of the Federal Income and Social Security tax laws as they affect farm people, was prepared by Charles R. Pugh, W. L. Turner, and C. W. Williams, extension farm management specialists, N. C. State College.

An accounting method should accurately reflect income and expenses. This purpose is valid whether records are being used as a basis of reporting taxes or as a means of measuring progress in farming. Record systems can be organized to fit the basis of reporting income tax, found most favorable to the individual farmer.

The most commonly used accounting method used by farmers is the "cash receipts and disbursements" method. Under this system all taxable income—whether received in cash or property—is listed in the year received. Expenses incurred in producing farm commodities are deductible only in the taxable year in which they are paid. Gross income under the cash method includes receipts during the taxable year from the sale of raised livestock, poultry, crops, and produce breeding fees; rents; agricultural program payments; patronage dividends; and profits from the sale of livestock and other items which were purchased.

Many farmers who are likely to sell two or more years' production in one year use the "accrual" accounting method. Under this system, farm income is included in income for the year in which it is earned, regardless of when payment is received. Changes in inventory values of livestock, crops, produce, feed, etc. during the taxable year are considered equivalent to increases or decreases in income. Unlike the cash method, complete inventories at the beginning and end of the year are required for reporting on the accrual method. Under the accrual method, farm expenses are deductible in the taxable year in which incurred, whether paid or not.

# Pre-School Centers For U. S. Urged

By JANE EADS

WASHINGTON — Christine M. Heinig, pioneer in nursery school education, is urging community-sponsored centers for pre-school children.

She says she would like to see community child service centers within a five-mile radius of every residential area, to be used as laboratories and guidance clinics, offering parent education as well as complete health, recreational and training facilities, and custodial care for youngsters up to regular school age.

Miss Heinig serves on the headquarters staff of the American Assn. of University Women. She has just returned from a tour of New Zealand, Australia, New Guinea, Fiji, and the Philippines where she was invited to appraise the status of preschool education and advise on expanding programs. The tour was sponsored by the State Department.

She said she was especially impressed with preschool centers in New Guinea. Operated by a handful of top citizens, these centers are set up in scattered posts of civilization in jungle country. They are so important that a regular airplane plane which she was to take to a speaking appointment was held back to await a delayed shipment of vegetables and school supplies. She was flown on, instead, in a single-engine plane.

At one place the local tribe prepared the land for the building of a center.

"They used only bones and shells for tools," Miss Heinig observed. "They wore bones of the cassowary bird (like an ostrich) through their nose; bird of paradise feather headresses and loin cloths." She brought back some of the bone and shell tools, a head hunter's axe, some native weaving, bamboo flutes and strings of seeds with holes drilled in them for beads.

In answer to a reporter's suggestion that the public might be disinclined to provide funds for the kind of centers she advocates here because of the existing shortage of school facilities, she said an AAUW study of taxation and school financing urged a general re-assessment of real estate taxes. It also asked federal aid to education to speed construction and allow for expansion in the period of adjustment ahead.

# Pre-School Centers For U. S. Urged

WASHINGTON — Christine M. Heinig, pioneer in nursery school education, is urging community-sponsored centers for pre-school children.

She says she would like to see community child service centers within a five-mile radius of every residential area, to be used as laboratories and guidance clinics, offering parent education as well as complete health, recreational and training facilities, and custodial care for youngsters up to regular school age.

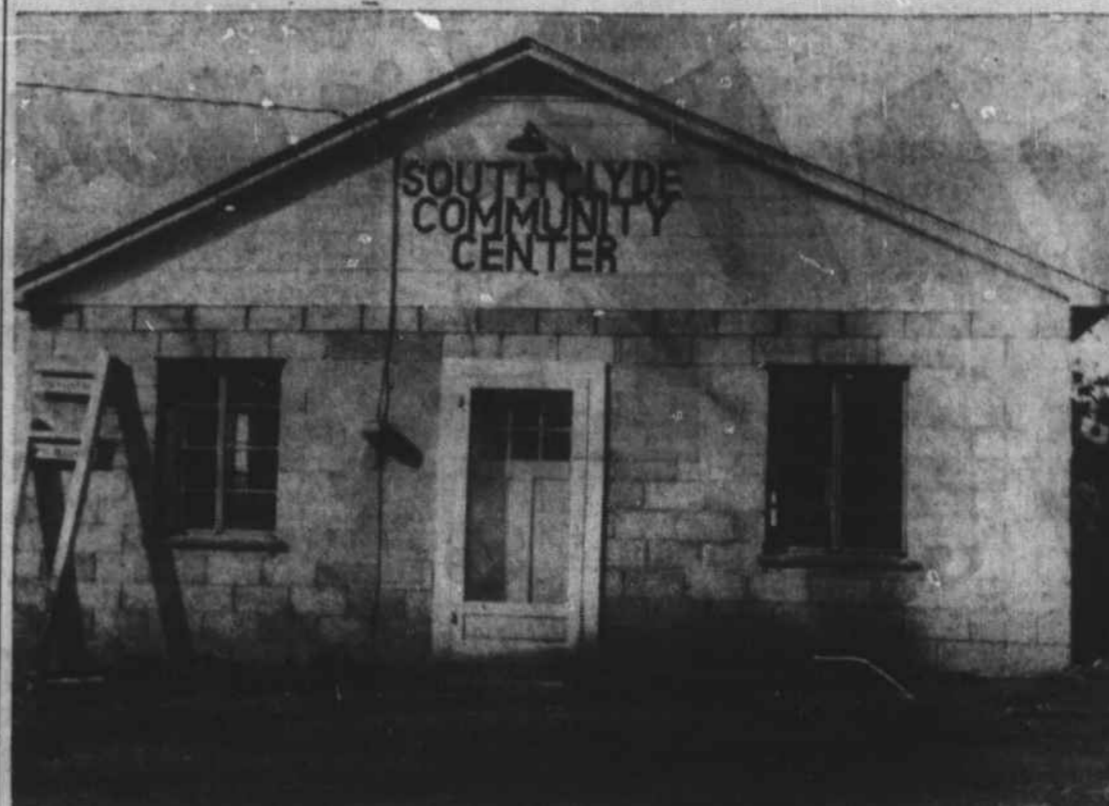
Miss Heinig serves on the headquarters staff of the American Assn. of University Women. She has just returned from a tour of New Zealand, Australia, New Guinea, Fiji, and the Philippines where she was invited to appraise the status of preschool education and advise on expanding programs. The tour was sponsored by the State Department.

She said she was especially impressed with preschool centers in New Guinea. Operated by a handful of top citizens, these centers are set up in scattered posts of civilization in jungle country. They are so important that a regular airplane plane which she was to take to a speaking appointment was held back to await a delayed shipment of vegetables and school supplies. She was flown on, instead, in a single-engine plane.

At one place the local tribe prepared the land for the building of a center.

"They used only bones and shells for tools," Miss Heinig observed. "They wore bones of the cassowary bird (like an ostrich) through their nose; bird of paradise feather headresses and loin cloths." She brought back some of the bone and shell tools, a head hunter's axe, some native weaving, bamboo flutes and strings of seeds with holes drilled in them for beads.

In answer to a reporter's suggestion that the public might be disinclined to provide funds for the kind of centers she advocates here because of the existing shortage of school facilities, she said an AAUW study of taxation and school financing urged a general re-assessment of real estate taxes. It also asked federal aid to education to speed construction and allow for expansion in the period of adjustment ahead.



FIRST COMMUNITY CENTER in Haywood County is this one at South Clyde, for which ground was broken in May, 1953. Added last year to the building were new chairs, cabinets, kitchen stove, serving counter, running water, sink, new heater, window and door screens. The interior of the building, which measures 24 by 40 feet, also was painted last year.

# N. C. Horticulturist Advises Against Topping Of Trees

**EDITOR'S NOTE** — The following article by John H. Harris, extension horticulturist, is printed at the request of the Mountain View Garden Club of Waynesville.

By JOHN H. HARRIS

Stop, look, think, and you won't top your trees. Why? Here are four reasons.

1. Heavy cutting back of trees removes the limbs on which the leaves grow. The leaves make food for the tree, therefore, reducing the leaves reduces the food. The tree in desperation, puts out new limbs, but this isn't enough to support a large trunk and root system. The roots and trunk begin to decay and in a few years the tree dies or is blown down.

2. Topping trees destroys their natural shape. Prune young trees when transplanted to offset loss of roots, but after that little pruning will be necessary. Nature will put the right shape on the tree if the tree is given adequate light.

3. Cutting off limbs will make a tree compact. But most trees are too compact, they may need thinning out to let more sun in. Also, more sun is needed on the grass underneath.

4. Unless large limbs are properly removed and the wound kept covered with special tree plant (water soluble asphalt will do), decay will set in and you have a diseased tree.

To summarize, don't top your trees. If you need to remove large limbs for safety, have an expert do it. Any man that comes around wanting to top your trees doesn't know the first thing about tree pruning. Consult your county agent for a list of reputable tree surgeons.

If some of your trees and shrubs get broken by snow or ice, prune off the broken limbs and shape the plant as best you can. Don't worry too much, nature has a wonderful way of reshaping plants. Some plants will "bleed" profusely when broken or cut in late winter or early spring. There isn't any way to stop this bleeding and, too, it doesn't seem to hurt the plant too much. So, don't get excited.

# By Return Mail

ROCKFORD, ILL. (AP) — Police are busy locating the owners of 80 stolen wallets found in a box beside a drive-up mail box.

Oscar Bratton, superintendent of a branch post office, said they were neatly packed in the box with identification still intact.

By questioning the owners police hope to learn how the thief operated.

# Study Being Made Of Noises, And Affect On Health

By PETE IVEY

Some noises are spine-tingling. Other noises make flesh crawl. Some sounds nauseate the hearer. Others don't bother him at all.

At a special occupational health seminar at Chapel Hill this week, doctors and manufacturers are getting together to discuss health of employees and general productivity.

The effects of noises on workers is one of the topics. Some factory noises grate on the nerves. Other loud noises may have an impact on the emotions — and the output — of workers.

"Psycho-Acoustics" is the name the medics have thought up for it. "I don't see how noises make any difference," said a reporter to one of the doctors in charge. "News-papemen work smoothly in spite of all kinds of noises and disturbances. The clackety-clack of a dozen typewriters is music to report-

# NOTICE NORTH CAROLINA HAYWOOD COUNTY

The undersigned, having qualified as executrix of the Estate of Paul William McElroy, deceased, late of Haywood County, this is to notify all persons having claims against said estate to present them to the executrix for said estate, Mrs. Josephine M. McElroy, Lake Junaluska, North Carolina, on or before the 5th day of January, 1957, or this notice will be pleaded in bar of their recovery.

This the 9th day of January, 1956.  
Mrs. Josephine M. McElroy  
Executrix.  
2601-J 9-16-23-30 F 6-13

# ADMINISTRATOR NOTICE

Having qualified as Administrator of the estate of James Caldwell, deceased, late of Haywood County, North Carolina, this is to notify all persons having claims against the estate of said deceased to exhibit them to the undersigned at Waynesville, North Carolina, on or before the 16th day of January, 1957 or this notice will be pleaded in bar of their recovery. All persons indebted to said estate will please make immediate payment.

This the 16th day of January, 1956.  
Gudger Cagle,  
Administrator of the Estate of James Caldwell, deceased.  
2607-J 16-23-30 F 6-13-20

# LET US FILL YOUR A.S.C. ORDERS

We Have A Complete Line of Field Seeds — Also Blue Ridge Plant Food . . . And ● BAGGED OR BULK LIME ● 2-12-12 FERTILIZER ● SUPERPHOSPHATE ● POTASH

REMEMBER YOU SAVE TWICE AT YOUR

Haywood County Farmers Co-op, Inc. H. M. DULIN, MGR. Depot Street Dial GL 6-8621

# Many Farmers Fearful Of Proposed U. S. Soil Bank

By OVID A. MARTIN Associated Press Farm Reporter

WASHINGTON — Many farm leaders fear that the proposed soil bank plan for reducing price-depressing crop surpluses might sow seeds for future farm headaches similar to the one it is designed to cure.

Under the soil bank plan, farmers would be paid by the government to reduce plantings until present oversupplies have been disposed of and farm prices—no longer burdened by surpluses—are free to rise to levels more favorable to farmers.

The general idea is favored by farm leaders in both major parties as well as by most of the major farm organizations. President Eisenhower made it the major point in new farm program recommendations to Congress.

But many of the proposal's backers look ahead and see the possibility of new surpluses developing after the present ones are disposed of. This might lead to farm prices and incomes falling again—unless, of course, markets not now in sight develop.

The administration believes that wheat, corn and other crops could be eliminated within three or four years if farmers went along with the program.

Farm law authorizes use of these controls only when supplies become larger than the total of market needs and a normal reserve.

The year 1960 would be a bright one for farmers for still another reason. Government price supports for the major crops would be back to the 90 per cent of parity level that prevailed during the war and early postwar years under the Truman administration.

Parity is the price goal of farm programs. It is a standard for measuring farm prices declared by law to be fair to farmers in relation to prices they must pay for necessities.

The flexible price support system of the Eisenhower administration — assuming, of course, it

# State College Answers Timely Farm Questions

**QUESTION:** Is light or heavy pruning best for older fruit trees?  
**ANSWER:** Prune young trees lightly, and older (13 years) bearing trees as needed to open them and permit adequate spray coverage and sufficient light for good quality fruit.

**QUESTION:** What is the best way to keep land from eroding?

**ANSWER:** When it comes to holding the soil, controlling erosion, and checking runoff, a good sod is hard to beat. Consider this when planning conservation practices to be carried out this fall.

**QUESTION:** Can brown spot fungus carry over from one season to the next?

**ANSWER:** Yes. According to Furey A. Todd, extension tobacco specialist, it's a good idea for growers to cut their tobacco stalks as soon as possible after harvest and to plant next year's crop in different fields when possible.

A recent survey of 424 herds doing DHIA testing in North Carolina showed that 422 of them—75 per cent—were using artificial breeding.

were still in effect in 1960—would pull the price floors back to the 90 per cent parity level.

# NOTICE OF SALE

On Monday, February 27, 1956, at 11:00 o'clock A.M., at the Court House door in Town of Waynesville, N. C., I will offer for sale, at public outcry to the highest bidder for cash, the following described lands and premises situate, lying and being in Pigeon Township, Haywood County, N. C., to-wit:

BEGINNING on a stake in Northwest margin of Central Avenue at the Eastmost corner of the lot conveyed to Clyde Jackson (Deed Book 134, page 52), and runs with line of that Lot, North 59° 30' West 147 feet to a stake in Southeast margin of Sunset Drive; thence with margin of that street, three calls as follows: North 54° 55' East 40 feet; North 64° 55' East 41 feet; North 54° 55' East 27 feet to a stake, which stake is the Westmost corner of the Homer Forney Lots (Book 133, page 168); thence with Forney's line, South 59° 30' East 100 feet to a stake in said margin of Central Avenue; thence with margin of that Street, South 32° 30' West 100 feet to the BEGINNING, and BEING Lots Nos. 4 and 5 of a survey and subdivision made by Nathan Rogers, Surveyor, of the property conveyed to Moses Osborne and wife, Lizzie Osborne, by James W. Hall et ux, by deed dated October 24, 1946, and recorded in Deed Book 130, page 561, Haywood County Registry.

Sale will be made pursuant to the power and authority conferred upon the undersigned Trustee by that Deed of Trust dated December 29, 1952, executed by LeRoy Martin and wife, Rozella Martin, and recorded in Book 84, page 192, Haywood County Registry, default having been made in the payment of the indebtedness thereby secured, and demand for sale having been made by the holder thereof upon the undersigned. Sale will be made subject to 1956 taxes. This January 25, 1956. A. T. WARD, Trustee 2611-J 30 F 6-13-20

# Bookmobile Schedule

Tuesday, Feb. 14 IRON DUFF - RIVERSIDE - HYDER MT.

Mrs. E. W. White ..... 9:15- 9:30  
Grady Davis ..... 9:45-10:00  
Helen Sanford ..... 10:15-10:30  
Dewey Davis ..... 10:40-10:50  
Floyd Green ..... 11:00-11:15  
Ruby Arrington ..... 11:30-11:45  
Ollie Mack ..... 12:15-12:45

Thursday, Feb. 16 RATCLIFFE COVE

J. P. Ledbetter ..... 9:15- 9:30  
Parris Store ..... 9:30-10:00  
Wright's Store ..... 10:05-10:15  
Wiley Franklin ..... 10:30-10:45  
Mrs. Henry Francis ..... 11:00-11:15  
Mt. Experiment Stn. .... 11:30-11:45  
Ratcliffe Cove Grocery .. 12:00-12:15  
Hugh Francis ..... 12:30-12:45  
H. F. Francis ..... 1:00- 1:15

Friday, Feb. 17 CRUSO

Robert Freeman ..... 9:30- 9:45  
Sam Freeman ..... 10:00-10:10  
Cruso Grocery ..... 10:15-10:30  
Cruso School ..... 10:40-11:40  
Dols Rogers ..... 11:45-12:00  
Mrs. Ella Pless ..... 12:15-12:25  
J. S. Williams ..... 12:30-12:45  
Burnett Cash Grocery .. 1:00- 1:15

Chemotherapy is the method of treating infectious diseases with chemical substances or drugs.

The 17-year locust takes 16 years to develop from the egg stage to a full grown adult.

and lose from the disposition of such items.

# Bring Us Your A.S.C. ORDERS

We'll Fill Them With Finest Quality Seeds —

ORCHARD GRASS	BLUE GRASS
LADINO CLOVER	FESCUE
WHITE CLOVER	TIMOTHY
RED CLOVER	ALFALFA

SEE US FOR BLUE RIDGE PLANT FOOD

We Have A Complete Line of Farm and Garden Tools —

# CLINE - BRADLEY CO.

Joe Cline — Dick Bradley

5 Points Hazelwood

# NOW IS THE TIME TO INSTALL FIELD DRAIN TILE

- PROVIDES BETTER DRAINAGE
- CHEAPEST DRAINAGE IN THE LONG RUN.
- SAVES LAND AND HELPS TO MAKE LARGER FIELDS

Ask For Technical Help From Soil Conservation Service And Cost Sharing From ASC Committee.

BUY YOUR TILE FROM US —

# HAYWOOD COUNTY FARMERS CO-OP

H. M. Dulin, Mgr.

# LET US FILL YOUR A.S.C. ORDERS

We Have A Complete Line of Field Seeds — Also Blue Ridge Plant Food . . . And ● BAGGED OR BULK LIME ● 2-12-12 FERTILIZER ● SUPERPHOSPHATE ● POTASH

REMEMBER YOU SAVE TWICE AT YOUR

# Haywood County Farmers Co-op, Inc.

H. M. DULIN, MGR. Depot Street Dial GL 6-8621

# Meet the man who performs hundreds of "weddings" a day...

# BILL BAKER

Bill is just one of about 1,300 Southern Bell cable splicers. Been with the Company almost 10 years. He's active in PTA work, likes to bowl, and is as handy with tools around the house as on the job. Was "topkick" to his National Guard pals for years.

# Meet Bill Baker, cable splicer for Southern Bell.

In his day's work he "joins together" the hundreds of tiny wires in the telephone cables which carry your calls.

Cable splicing is just one of many jobs it takes to fill your telephone needs. And Bill is typical of some 65,000 Southern Bell people who work as a well-coached team. Keeping intricate equipment in top shape. Putting your calls through. Giving you the kind of service you want.

Because you can depend on the people behind the lines, you can depend on your telephone — 24 hours a day.

# Southern Bell Telephone and Telegraph Company