

BARNEY GOOGLE—Barney got into the wrong service station. That's all.

—By BILLY DE BECK



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Facts on Income Tax

NUMBER NINE
Increased rentals added largely to the profits of the landlords last year, every dollar of which must be included in the taxpayer's return of income. Gross income includes all amounts received as rents. Both landlord and tenant are allowed certain deductions. When the property is held for renting purposes, the owner may deduct the cost of securing tenants, such as advertising, and the maintenance expenses, such as lights, fuel, janitor service, insurance and ordinary repairs. A tenant may deduct the rent paid for business premises, but not for his home, which is a personal or living expense. Interest and taxes paid by the tenant on behalf of the landlord are deductible by the tenant as additional rental, provided the property is business property. Such items represent income to the landlord and must be included in his return of gross income, but are deductible by him also. Frequently a tenant agrees to erect a building or make other permanent improvements for the benefit of the landlord. The cost of such improvement is a capital expenditure, and in order to return to the tenant his investment of capital, an annual deduction may be made from gross income of an amount equal to the total cost of such improvements divided by the number of years of the term of the lease, and such deduction shall be in lieu of a deduction for depreciation.

property is put, and its probable lifetime under normal conditions, no specific rate is established by the law and regulations. While each taxpayer must compute the probable lifetime of his property without regard to the following figures, it has been estimated that the probable lifetime of a frame building is 25 years, a brick building 35 years, a stone, steel, or concrete building 50 to 100 years.

To compute the proper amount of depreciation the taxpayer should determine the probable lifetime of the property, then divide the fair market value as of March 1, 1913, or the cost if acquired subsequent thereto, by the number of years so determined. This will give the annual depreciation allowable. For example, a frame building, the probable lifetime of which is 25 years, cost \$4,000. Divide 4,000 by 25 and claim \$120 each year as depreciation.

Deductions for depreciation are limited strictly to business property, which includes not only buildings but machinery, automobiles, farm tractors, mine and mill equipment, office furniture, instruments used by professional men and books.

FEBRUARY 14 IS DATE FOR REUNION AT GREENVILLE, S. C.
(Special to The Star)
GREENVILLE, S. C., Jan. 21.—February 14 was agreed upon today as the date for the piedmont section reunion of all veterans of the World war in both the army and navy, and the local American legion post's committee has announced their invitations from the following to attend the reunion have been accepted: National Commander F. W. Galbraith, of the American legion, whose home is in Cincinnati; Rear Admiral Newton A. McCully and his seven adopted Russian orphans just brought by him to America; Governor Robert A. Cooper; Congressman-elect J. J. McSwain, and mayors of several cities in this section. Former service men here assert that the event is to be "the greatest pow-wow ever pulled in these parts."

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HOGS CAN HELP
One Brood Sow on Each Farm Will Solve Problem
RALEIGH, Jan. 20.—With "one brood sow on every farm—properly cared for" North Carolina will be on the way toward a solution of her agricultural troubles, according to the swine office of the North Carolina agricultural extension service, which is going to back the brood sow to the limit in a campaign of education concerning the possibilities of producing pork at home.

With the active support of live farmers, bankers, business men, the county farm agents, and prominent organizations, the attention of the state is to be riveted upon the problem of pork production in North Carolina. Through paid advertising, circular letters, printed bulletins, and meetings, the discouraged cotton or tobacco farmer will learn how to take care of a brood sow—the produce his own meat and have some left to sell.

The brood sow is credited with building schools and good roads, of lifting mortgages and educating children in the middle western states, and those who know say the same results can be obtained in North Carolina in time.

The movement for a brood sow on every farm has the hearty support of North Carolina cotton and tobacco associations, whose program of reduced acreage of these two crops permits the planting of more grazing crops for hogs.

WILMINGTON QUINT IS TO BE GIVEN A GOOD "SCRAP"
(Special to The Star)
NEW BERN, Jan. 21.—The game between the local basketball team and the Wilmington aggregation which takes place tomorrow night at the Dill warehouse will be a hard fought contest. Coach Barden has changed his tactics since defeat at the hands of Wilmington last Saturday and intends to give the visitors the "scrap" of their lives.

The Rotarians will be host to the football team Thursday evening at 8:30 as an appreciation of the squad's work last fall for the city. The domestic science girls will serve the "spread" and the delay in staging the event will be offset by the sumptuousness of the "feed."

TERMS OF BURGWIN'S FEE BILL FOR TWO OFFICERS
(Special to The Star)
RALEIGH, Jan. 21.—The compensation of the sheriff and the clerk of the superior court of New Hanover county will be bettered under the terms of Senator Kenneth Burgwin's bill returning those officials to the old-time fee days. The auditor and register of deeds remain on salary basis. Both the sheriff and clerk will get the fees allowed under the general fee bill of the state, which allows the sheriff 2 1/2 per cent on the collection of state and county taxes.

The clerk is made ex-officio clerk of the recorder's court and authorized to act in person or by deputy. Extra compensation for this additional duty, performed now by deputy, is fixed at \$1,800. The bill is retroactive to the extent that it is effective as of January 15.

WINSTON-SALEM MASONS TO ACCEPT A WAGE REDUCTION
(Special to The Star)
WINSTON-SALEM, Jan. 21.—The union brick layers of this city have decided to co-operate with contractors in restoring building activities. These workmen agreed to a reduction in wages of from \$1.25 to \$1 per hour. The masons also suggested that they and agree upon a wage scale and see that it is not violated.

CASBY'S BODY RECOVERED
(Special to The Star)
NEW BERN, Jan. 21.—The body of John Casby, drowned last Wednesday in the Trent river, was found near the spot where he sank, by citizens composing a search party.

CATTLEMEN TO MEET FIRST OF FEBRUARY IN COLUMBIA
The ninth annual meeting of the Southern Cattlemen's association will be held at Columbia, S. C., Tuesday, Wednesday and Thursday, February 1, 2 and 3. This meeting goes farther east than any previously held, and it is hoped that cattlemen in the southeastern states will turn out in large numbers. The membership has been largely in the middle southern states, where most of the meetings have been held, but this year the meeting is to be held in the southeast, as an inducement to the cattlemen of the Carolinas and Virginia to identify themselves with the association.

A program in being prepared which insures a treat to those who attend the Columbia meeting. The speakers include such well known southern stockmen as A. L. French and Dan T. Gray of North Carolina; W. J. Shively and B. Harris, commissioner of agriculture, of South Carolina; Dr. C. A. Cary of Alabama; Dr. J. A. Klerman, Washington, D. C. and others.

A sale of pure-bred beef cattle will be held each afternoon during the meeting.

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Picnic Hams King's best grade. Per pound	25c	Royal self-rising, 12-pound	90c
Bacon That good breakfast bacon. Machine sliced. Pound	36c and 40c	Delmy Brand, plain, 12-pound	95c
Corn Blue Label Brand, per can	25c	24-pound sacks	\$1.85
Sunbeam Brand, per can	25c	Sugar	
Crisco 1 1/2-pound cans	40c	Dominion granulated, package only, not bulk. Per pound	10c
Lard Compound. Per pound	16c	Tomatoes Three-pound cans. Each	18c
King's pure, one-pound cartons	23c	" " " " " " " " " " " " " " " " " " " "	10c
Five-pound palis. Per pall	\$1.15	Soap	
Snowdrift Snowdrift, four-pound cans, for	80c	Octagon, six cakes for	50c
Wesson Oil Pint cans. Each	35c	Kirkman, six cakes for	50c
Quart cans. Each	60c	Milk	
Fish Salt mackerel. Each	15c	Eagle Brand, condensed, 3 cans for	90c
Salt mullets. Per pound	15c	Pilgrim Brand, evaporated. Per can	15c
Butter Best creamery butter made, or your money refunded. One-pound prints	65c	Coffee	
		Caraja, Per pound	30c
		White House, Per pound	44c
		Helen Lawton, Per pound	50c
		Jams	
		Blue Label Brand, all flavors. Per jar	50c
		Jellies	
		Very best brand, two glasses for	35c

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Aunt Liza's former mistress was talking to her one day when suddenly she discovered a little pickaninny standing shyly behind his mother's skirts.
"Is that your little boy, Aunt 'Liza'?" she asked.
"Yes'm, dat's Prescription."
"Mercy, what a queer name, auntie, how did you happen to call him that?"
"Ah simply calls him dat becuz ah has such hahd work gettin' him filled."

Aunt 'Liza may have had her prescription filled, but people who send their prescriptions to US never have any trouble getting them filled. All prescriptions sent to us are filled promptly and accurately by competent men.

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