

Social Security

for Farm People
By DREW C. NICHOLS
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Q—Who will report for farm tenants, sharecroppers, and the like?
A—The answer depends on whether the one who farms land belonging to another is a farm operator or an employee.

Q—How can we tell whether the "land cultivator" is a farm operator or an employee of the landowner?
A—Usually we can tell by answering two questions: (1) Can the "land cultivator" use the land for his own farming purposes for a definite period of time, for cash or a share of the crops? (2) Who operates and manages the farm?

Q—What are some examples of situations in which the landowner would be the self-employed farm operator?

A—A farm owner who works the land himself, or hires others to help him in his farming operations, would be self-employed. The owner might in some cases live away from his farm but hire someone to manage the farm for him (subject to his right of direction or control) and still be self-employed.

Q—But what if the tenant or sharecropper has acquired a "legal interest" in the land—i.e., has dominion over the land, the right to farm it in his own way and for a

definite period of time (an obligation to pay "rent" (in cash or crop shares) to the landowner, the right to sublease the land; and if the right of entry on the land by the landowner is generally limited to his right to protect and maintain his property? And what if the tenant furnishes his own supplies, equipment, and workpower such as horses or tractor?

A—Then the landowner is not a self-employed farm operator but is merely receiving rentals from real estate, which is not income from self-employment.

Q—Well, what about the tenant or sharecropper under such an arrangement?

A—The tenant would be a farm operator in his own right and therefore covered by social security as a self-employed person (provided he had \$400 or more net income during the year). However, if the tenant should sublease the land to another under a similar arrangement, then he would be in the same position as the landowner and the income he received in rentals from real estate would not be self-employment income.

Q—What about farm partnership (joint venture) enterprise?

A—In cases of real or bonafide partnership, both or all partners may be self-employed. In general, a bonafide partnership involves mutual obligations responsibilities and liabilities assumed by the partners. It may involve equal or unequal investments, contributions in time and effort, and shares of the business profits. For example, a tobacco manufacturer—or someone else—may enter into an agreement with a farmer whereby each would contribute capital. (The farmer's share would be the land, the necessary farm implements and equipment used in tobacco growing, and sheds to house the tobacco. The other party might contribute certain amounts in cash or credit.) Operating expenses might be borne jointly, and the profits and losses might be shared equally, or unequally. The tobacco produced by the farmer might be delivered to the company's warehouse, there to be packed and sold by the firm for the joint partnership account. This merely illustrates one kind of partnership, or joint venture enterprise. There are many others. The partners in such situations are self-employed.

Q—Suppose, for example, a father and son enter into an agreement to operate a farm jointly—the son to buy all the machinery and half of

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the livestock, the father and son to share all farm expenses as well as the profits and losses; the son to take the lead in working the farm, but important decisions about finances, credits, crops, livestock, sales, and so forth to be made jointly. Who, under such an arrangement, would be self-employed?

A—Since this seems to be a real partnership (joint enterprise) in which the father and son shared the expenses, responsibilities, and risks of the farm operations, both father and son evidently would be self-employed. So if the distributive share of each for the year should be \$400 or more net income, both would file self-employment tax returns (in addition to the partnership return filed jointly) and would be protected by old-age and survivors insurance.

Q—In the preceding example, suppose the father and his wife (the son's mother) to be 65 years of age or older. How soon could they possibly qualify for any social security benefits?

A—The father could become eligible for benefits after two more years in the farming partnership, and his wife (being also 65 or over) could then file a claim for wife's benefits. Of course, retirement as well as age requirements must be met.

If our readers have any further questions, or problems, relative to social security, they may visit, write, or phone the Asheville District Office of the Social Security Administration. Or they can meet the Field Representative when he comes to Marshall, or to the town nearest their place of residence. Mr. Nichols will be glad to advise them as to their responsibilities, rights and benefits under the Social Security Law. He visits Marshall on Friday after the second Monday of each month, at 10:30 a. m., in the County Commissioners' Room, County Courthouse.

RETURNS FROM ARCTIC



PFC. HUGH D. LAMB

Fort Campbell, Ky., Feb. 25, 1955—Private First Class Hugh D. Lamb of Company G, 503d Airborne Infantry Regiment, 11th Airborne Division, Fort Campbell, Kentucky, and son of Mr. and Mrs. Perry Lamb of Paint Rock, recently returned from Alaska, where he took part in Operation Snowbird. He participated in a mass jump over a sub-arctic region near Talkeetna, Alaska.

Before entering the Army, Private First Class Lamb was employed by Thompson Products of Cleveland, Ohio as an aircraft parts inspector. He is a graduate of Hot Springs High School where he took an active part in all sports events.

Since coming into the Army, Private First Class Lamb has graduated from the 11th Airborne Division School at Fort Campbell, Kentucky. At the present time he is a qualified parachutist.

March may be a dreary month to some, but to the homeowner it is not so bad. It's time to put away the snow shovel but not yet time to get out the lawn mower. — Changing Times.

Miss Whitt Wins Honors In Contest At Mars Hill High School

The Betty Crocker Homemaker of Tomorrow in Mars Hill High School is Carol Whitt.

She received the highest score in a written examination which tested the homemaking knowledge and attitudes of the senior girls in the graduating class. She will be entered in competition to name this state's candidate for the title of All-American Homemaker of Tomorrow. She will also receive a golden award pin, cook books for herself and the school.

The national winner in this search conducted among 187,000 young women in 8,000 of the nation's public, private and parochial high schools will be named April 21 at an American table fete in Philadelphia.

General Mills is the sponsor of this program designed to assist schools in building in young women a deeper appreciation and understanding of the American home and the personal qualities necessary to successful homemaking.

A scholarship of \$1,500 will be awarded each state winner, and she will receive a trip with her school advisor to Washington, D. C., colonial Williamsburg Va., and Philadelphia. Her school will receive a

Revival To Begin At Free Will Baptist Church On April 3

A revival will begin at the Marshall Free Will Baptist Church on Sunday night, April 3, it was announced here this week.

The Rev. Grady Harris, pastor, and the Rev. Paul Sheehan of Whitney, S. C., will conduct the services nightly at eight o'clock.

The public is cordially invited to attend these services.

In 1954 National Forest receipts, nation-wide, exceeded operating expenses and depreciation by more than \$8,400,000.00.

set of the Encyclopedia Britannica. The scholarship of the young woman named All-American Homemaker of Tomorrow will be increased to \$5,000.

The 50-minute written examination designed and judged by Science Research Associates of Chicago, which was given to all participants in this national search, consisted of multiple choice and subjective questions which tested the students' attitude and knowledge in the major areas of homemaking.

Each girl who took the test received a 24-page homemaking guide which will assist her in pursuing the career of homemaking.

Modernized Dry Cleaning

Every machine in our plant is modern, from Cleaning to Finishing. Whether you prefer your sleeves rolled or creased, we have the newest machine on the market for either operation. Let us keep your wardrobe LOOKING LIKE NEW!

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Edwards Cleaners

MARSHALL, N. C.

No gasoline-no, not a single one-has higher octane than New 1955 GULF NO-NOX



This lamp is burning the "DIRTY-BURNING TAIL-END" of gasoline which GULF refines out

This lamp is burning NEW SUPER-REFINED GULF NO-NOX, the clean-burning super-fuel

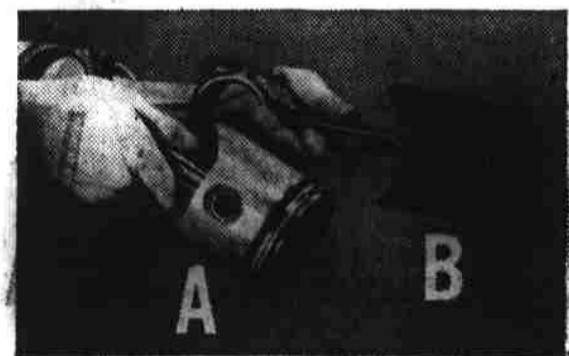
This lamp test shows what a difference Gulf super-refining makes. Gulf refines out the "dirty-burning tail-end" of gasoline—at the refinery—to bring you new, clean-burning Gulf NO-NOX. Just see how clean new NO-NOX burns.

but octane alone is not enough...

That's why new Super-Refined Gulf NO-NOX is specially made to burn clean—to protect your engine—to give you thousands of extra miles of full engine power.

Fill up with new Super-Refined Gulf NO-NOX and feel the difference in lasting power. You'll get:

- More complete engine protection than with so-called "miracle-additive" gasolines.
• Extra gas mileage in the short-trip, stop-and-go driving motorists do most.
• Stall-proof smoothness... instant starts... fast, fuel-saving warm-up.
• No knock, no pre-ignition—even in today's high-compression engines.



Compare clean piston "A" from engine using new NO-NOX with piston "B" from engine using the "dirty-burning tail-end" of gasoline that Gulf refines out. Both pistons shown here, from Gulf test engines, ran the same number of hours under the same conditions.

It's super-refined... to burn clean! The '55 gasoline for all high-compression engines.

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