SOME HAPPENINGS

·ago will be interesting we pres- half what it costs to serve it, ent for your perusal the follow- and help a worthy cause. ing items of interest which were The dinner will be served in published in the issue of March the building formerly occupied 12, 1909, just 11 years ago to- by the Rogers Grocery Company day, and when the Hon. John on Main Street. G. Jackson, now of Abilene, was Editor in chief:

left of the Merkel Steam Laundry, as the result of a fire which started at two o'clock last Friday morning. Loss of building and machinery is estimated at about \$6,000.

by the Young Ladies Home Mis- of the great meeting planned.

The announcement of a meet- ians, singers, and workers. ing of the Merkel Camp U. C. V. No. 79, with A. A. Baker Commander, and W. H. Hawkins,

Aty items is the report of a box have the Merkel Mail sent to his supper given for the purpose of address. He was formerly a citiraising funds with which to buy zen of this city. a pump and paint the house etc. About \$51.00 was raised, and success. "Farmer Boy" was the correspondent.

Among the card advertisements appears that of G. W. Johnson and H. C. Williams, Insurance agents. Mr. Johnson is still in the business and enjoying a splendid patronage.

Robert I. Grimes, Tailor to men who know. It is Dr. R. I. Grimes now, one of Merkel's pop ular practicing physicsans.

Eastland to look after some land he owns there. We wonder if the gentlemen owned this land when oil boom in that country made it's appearance there.

C. M. Largent who resides 3 miles notrh of Merkel shipped a lot of fine cattle to Fort Worth 7:00 in the evening; we are hav-tions in Merkel if our people demust prepare to make our town read by Mrs. Sanders. Roll call we must do more personal work this wek and will have them on ing some great singing come sire to conserve their health and clean and inviting. A thing was answered by a Bible quota- for our master and continue to We understand Mr. Largent is also in Fort Worth at present he had in those days eleven lene will do the preaching. years ago. Infact he has won many blue ribbons at the different exhibits over the entire United States since then.

We understand that Eld. Geo. Cypert is to locate in Merkel Sunday School at 10:00 a. m. Christian Church a part of his his trained helpers in charge. A time. Bro. Cypert is still pastor place for every one. of this congregation, and a most | Preaching by the pastor at excellent citizen and Minister of 11:00 a. m. and 7:30 p. m. the Gospel.

tioned, was that of an entertain- ject: "A Modern Prodigal". ment by Miss Virginia Mackey, at the home of Mrs. A. W. Scott.

If you enjoy reading reminicines as above, tell us about it 7:30 p. m. as we will likely continue to give Ladies meeting in circles, a few items weekly of such hap- Tuesday 2:30 p. m. penings as we think will be interesting from the files of the at 8:15 p. m. Mail years ago.

J. T. Warren president of the Farmers and Merchants National Bank is among those of our city attending the Fort Worth Fat Stock Show.

BIG CHICKEN DINNER

The ladies of the Home Mission Society announce that on ELEVEN YEARS AGO sion Society announce that on next Saturday, March 13, they will serve to the public a big Chicken dinner, and that the price will only be 50 cents.

Beliving that to review each The money derived from same week a few of the happenings will be used in improving the inin and around Merkel as pub-terior of the church. Call on lished in the Merkel Mail years them and get a fine dinner at

A pile of ashes and a mass of M. E. REWWAL HERE **BEGINS APRIL 4**

Rev. W. M. Murrell, pastor of The accidental killing of Lois the Methodist Church of this Touchstone by the discharging city announces that on Sunday of a 22 calibre gun in the hands April the 4th., he will begin a of a friend, who unthoughtedly series of meetings at the Meth-Methodist church of Abilene.

The announcement of a social will be accomplished as a result one present.

fornia, writes our friend and

METHODIST CHURCH NOTICE

Sunday School at 10 o'clock tire audience. J. W. Prater left Saturday for We did not reach our two hun-

W. M. Murrell.

BAPTIST CHURCH NOTICE tions can be had.

and will preach at the north side with Mr. Walter Jackson and

Morning subject: "Contrary Among the social events men- Currents of Life". Evening sub-Junior Union at 3:30 p. m.

B. Y. P. U. at 5:00 p. m. Teachers meeting Monday at

Prayer meeting, Wednesday

You will find a warm welcome waiting you at all of these services. Come and bring your com-

pany with you. Ira L. Parrack, Pastor, Phone 194.

1t fine Show.

Board of Trade Bauquet

Parent-Teachers Association

MARCH 9, 1920

PROGRAM

TOASTMASTER.....J. C. Mason Merkel-Past, Present and Future_G. W. Johnson Solo Miss Jackson Sanitary Conditions in Merkel . Dr. R. I. Grimes Duet Mrs. Howard and Mrs. Scott Community Aspirations J. E. Farrow (West Texas Chamber Commerce) Solo Paul West

Parent-Teachers Association, Its Purpose and Benefits. _____L. R. Thompson

How to Build a City Mayor Dallas Scarborough (of Abilene)

Perhaps the greatest gather- those of national repute. pointed it at the young man odist church, and will be assist- ing of the business men and citi- Parent-Teachers Association, is to be a revival meting con- parents will cooperate in seeing

thinking it empty, pulled the ed by Rev. Doak, of the first zens of Merkel and surrounding its purpose and benifits, was a ducted by the local pastor, as- that the child does some home Two deaths at Trent, Prof. Rev. Doak is an able and forci- was, Tuesday night of this week Cashier of the Farmers & Mer- Keith of Waco. Mr. and Mrs. dissipate his energies by being Lyon, who was in charge of the ble minister, and with the ener- There was indeed a large attend- chants National Bank, and we Keith are graduates of Moody away from home during the Campbell school near Trent and getic and untiring efforts of the ance and the above program was must say that the program com- Bible Institute of Chicago and nights of the school week, he J. P. Causseaux who resides 3 local pastor and his co-church carried out to the letter, and enmittee acted wisely in thus givare gospel singers and personal will not only come to school un-

sion Society at the home of Mrs. He invites the hearty cooper- lowed a minute of the time to present did he analyze every in Merkel and hope that the should not be surprised at their ation and assistance of all christ become dull, and with his wit fature and scope of same. For a meeting will prove a distinct children failing to make their and enthusiasm kept the guests number of years Mr. Thompson blessing to all of the churches grades if no regular systematic deeply interested during the was Superintendent of schools in town.

"Merkel- Past, Present, and Fu- both the parents and teachers musician in town. Our Prescription department to the occasion and did the sub
"How to build a City"—By your plans to come and help spirit of cooperation will be the occasion pronounced a great is complete. Merkel Drug Co. tf ject justice, would be putting it the Hon. Dallas Scarborough, make the meeting a success.

dred mark last Sunday on ac- kel"-Dr. R. I. Grimes was the and sewer system. Infact, he home of Mrs. W. M. Murrell. 7:30 p. m., Sunday School, 10 count of the weather bue we ex- speaker of this important sub- stated that he felt sure that if The afternoon being pleasant a. m. We welcome all to these pect to go over next Sunday. ject, and ably setfourth his idea our citizenship expected to see quite a number of the class was services. Spring and better Preaching at 11:00 a. m. and gencerning same, very forcibly Merkel keep step with the neigh present. The meeting was open- health aught to increase our at-7:30 p. m. Subject for the morn-demonstrating the necessity boring cities, and receive her ed with the singing of a hymn tendance on public worship. We ing hour will be "The Dedication that steps should be taken at share of the great mass of new by the class in chorus after have made some splendid progof the Temple". Song service at once for better sanitary condi- people coming this way, we which a scripture lesson was ress in the recent past and now exhibit at the fat stock show. and help us. Do not forget the make our city a place where the every town should do. protracted meeting to commence thousands of good people of At the close of the program the last meeting was read and don. If sickness prevents your the first Sunday in April. Rev. other states would like to locate Toastmaster Mason announced approved. The president then coming to church then pray for with more and finer cattle than Doak of the first Church of Abi- as it is a well known fact that Mr. Groene, proprietor of opened the business session and us.

unlimited in its boundaries of was donated to the ladies. this great country.

The Solo by Paul West, was masterful and pleasing to every one present. This was the first John Sears returned Wednes- his wonderful voice, and it is to to be announced later. Your patday from attending the Fat be hoped that he will avail him- ronage will be appreciated. coal and cow Stock Show at Fort Worth. He self of an opportunity to further opposite Mer says it was as usual, a great big cultivate it for no doubt he

community even held in this city subject given L. R. Thompson, sisted by Mr. and Mrs. M. H. work. If the child is allowed to workers, we predict much good joyed and appreciated by each ing Mr. Thompson this import-workers of the highest type. prepared in his work, but will ant subject, for to the amuse- The Baptists are expecting be in no condition to work when Toastmaster Mason never al- ment and benifit of every one the cooperation of all christians he comes to school. Parents

Among the Butman Communsplendid citizen, J. P. Sharp to W. M. Murrell, the first speaker without a question of doubt, a choir that will be a credit to to cooperate with you to see of the evening was Hon. G. W. that it took the hearty and unit-our good town. Also the local that all that is possible is done Johnson, whose subject was ed cooperation upon the part of forces desire the help of every to have the child do satisfactory

> mild for he has seen Merkel in Abilene's wideawake and prothe past and present, and won- gressive Mayor, was indeed one derfully pictured her bright and of the best and most inspiring glowing future. Mr. Johnson al- addresses of the evening for he ways interests his hearers at eloquently and forcibly gave our any time and on any subject. people his splendid ideas and ex-Next on the program was periences in city building. And a solo, by Miss Jackson, express- the first and among the most ion director in the Merkel High important things he suggested School, and which was indeed was, that we should prepare to very fine and pleasing to the en- conserve the health of our city. and that the best way to do this afternoon of this week The

> the best element of people are the Cozy Theatre, had offered the "March Hare Sale" to be seeking to locate in towns and as further entertainment to given by the class on Saturday cities where such accommoda- those attending, a free show, March 27, was discussed at and those desiring to contribute length and committees to look The Duet by Mesdames something to the fund being after the various parts of the Howard and Scott, received re- raised by the Ladies of the Par- sale were appointed by the prespeated encores of appreciation. ent-Teachers Association, could ident. Other small business was "Community Aspiration", by do so. Many took advantage of transacted and then came the J. E. Farrow, Organization Man- this most generous offer, and at- social hour. Mrs. Briggs being ager for the West Texas Cham-tended the splendid show, and on program for a reading very ber of Commerce, was a subject in this way a handsome sum reluctantly gave "Mary had a

appliance toward community The banquet was by the was somewhat different to the and city building, was eloquent- Ladies of the Parent-Teachers Mary's Lamb we had all once ly and ably handled by that Association, and was delicious learned at school and was much thefirst time I have failed to fill splendid gentleman, and whom and daintily served, and we feel enjoyed by all. Mrs. Jones had an appointment here on account our people felt proud to have sure that our citizenship is in- prepared some games for the of sickness in Eleven years. as their guest upon this occa- deed greatly indebted to Mrs. afternoon one of which was to sion, and we might add that R. O. Anderson and the many name 21 states of the United and sympathy. Brother Price from whose address our citizens other good ladies who with her States and their capitols. This learned the real and wonderful worked so unceasingly to make gave some of us quite a little work the West Texas Cham- the occasion the splendid suc- lesson in Geography. At the ber of Commerce is doing for all cess which every one present de- close of the games Mrs. Murrell clared it to be.

time young West had ap-ciety of the Methodist Church ed, voting our three hostess peared in song before the pub- will give a chicken dinner Satur- many thanks for a pleasant lic, and many were surprised at day, March the 13th. The place afternoon.

Pure East Texas Ribbon Cane would soon take his place among Zyrup. Bob Martin Grocery Co.tf

PIE SUPPER BIG SUCCESS

The Pie supper given by the Epworth League which was given on last Friday night at the Woodman Hall was indeed a grand success, and well attended

The handsome sum of \$82.00 was realized and will be profitgenerously contributed.

Just received a car of Marechal Neill Flour. None better, at Bob Martins Grocery Co.

pastor of the Baptist church of it will be necessary for him to this city announces that, begin- remain in the same grade anning, Sunday, March21, at the other year. It will help the pupil Baptist church in Merkel there much toward promoting if the

operation makes a cooperative

At two 'o'clock on Tuesday

"Sanitary Conditions in Mer- was to put in the proper water King's Daughters met at the tion after which the minutes of build up this branch of his kinglittle lamb", but the wording day for the Temple Sanitarium Mrs. Sanders and Mrs. Jones served us with delicious cake and cream topped with candied The womans Missionary So-cherries. The class then adjourn

This class will meet with Mrs Beene on April 6. Press Reporter

THE PARENTS

On Monday, March 15th the ably used by this splendid orga- pupils will receive their report nization. Those having the occa- cards for the sixth grade-period. sion in charge extend thanks With these reports ends twoand appreciation to all who so thirds of the school term. There are a very few pupils who have so badly failed in their work that it cannot be brought up to a passing grade by the close of school if the pupil will apply himself for the remaining three months of school.

Parents wil please notice

whether or not their children are making a general average of 85 or better and an average on each subject of 75 or more. If these averages are not being made by your child, he is failing in his work, and unless he be-Rev. Parrack the splendid gins now to improve in his work E. W. Kelley, of Dinuba, Caliornia, writes our friend and plandid citizen I P Sharp to line work is done by the paper.

After Invocation by the Rev. ion. Infact he demonstrated constraint of the sing cons school work. Feel free to ___ on greatly appreciated. Now is the time to get busy, not after the child has failed next spring. -

> business a success. Yours for a standard School Roger A. Burgess, Superintendent.

PRSEBYTERIAN CHURCH NOTICE

Preaching 11:00 a. m. and

Sincerely yours, C. C. Dooley.

NORTH SIDE CHURCH NOTICE

To the Brethern and Sisters of the North side church. I will not be able to fill my appointfor an operation. This will be

May I expect your prayers morning and evening.

W. G. Cypert.

S. F. Haynes one of this city's most substantial and influential citizens returned recently from a trip to the plains country and left this week for a trip through the eastern and northern part of the state.

Pigs for sale, see E. S. Swafford, four miles north of Merkel, Comb Honey at G. M. Sharp's. Phone 9004F22.

OFFICERS

| T. J. Toombs | .President |
|-------------------|-------------|
| R. L. Bland | |
| John Sears | President |
| R. O. Anderson | Cashier |
| F. Y. Gaither Ass | st. Cashier |

STATEMENT

Farmers State

OF MERKEL

Close of Business Feb, 28, 1920

RESOURCES

| Loans | 554,256.08 |
|---------------------------|------------|
| U. S. Treas. Certificates | 25,000.00 |
| Banking House | 7,850.00 |
| Furniture and Fixtures | 4,500.00 |
| Stocks, Liberty Bonds | 5,961.30 |
| Assessment Guaranty Fund | 3,445.73 |
| CASH AND EXCHANGE | 415,447.14 |
| | |

LIABILITIES

\$1,016,460.25

| LIADILITIES | |
|-----------------------|------------|
| Capital Stock\$ | 50,000.00 |
| Surplus fund | 50,000.00 |
| Undivided profits net | 13,157.35 |
| Reserved for taxes | 2,286.51 |
| DEPOSITS | 901,016.39 |
| \$1,0 | 016,460.25 |

Line up with a Home Bank where you deal with all home people, who have had 20 years experiance in dealing with West Texas and its people.

> The patronage we receive is proof of the service we give.

THE HOME BANK

DIRECTORS All Home People

H. L. Propst R. L. Bland John Sears M. Armstrong H. H. Toombs T. J. Toombs R. O. Anderson

HIGH SCHOOL NOTES

(By Murphy Thomas) There has been nothing thrill- know". ing happened in school this week except examinations and they the spot". were a little bit too thrilling. My but we are glad we can't flunk while.

any oftener.

The senior and junior basket the class. ball girls, chaperoned by Messrs! Picture Charlie flirting with Burgess, Cary, Miller, Miss Goss some girl. and Miss Garrett, referee drove over to Trent last Friday afternoon to play the girls of that bers that our high school life is place. A number of others ac-dull for at night when teachers companied the team, so in all, slumber we poor students cram there were about six cars. The our skull. Merkel team proved to Trent High school is real! High that they could win. The senior School is earnest, Graduation is girls score was 14 to 9 and the it's goal, back to eighth grade junior girls score was 13 to 2, thou returneth, was not spoken both in Merkel's favor.

Mr. Burgess was very much Not enjoyment and not sor-Senior girls had won.

here at 4:00 o'clock Friday be higher than today. team of girls merkel has.

Pictures

Picture our ball teams know- To learn History has been a ing defeat.

Picture Mr. Cary always with the strife.

'I Can". Picture Miss Smith not in a ever in the living present.

ing to go home for dinner. Picture Miss Akeman not records unsurpassed and fine.

dressed in her best.

Picture Doyle ready to shrink. shall try to surpass.

Picture Annie Maye with her hair not in a "friz".

her "biz". Picture Ruby without all her ton. Dr. Miller.

Picture Abbie Ruth without a great mind.

Picture Annie saying "I don't

Picture Deci not, "Jonny on

Picture Chester quiet for a

Picture Murphy one best in

Psalm of High School

Tell me not in mournful num-

of our fold.

surprised but glad when the row, is our grand old High school way, but to work, so, The Senior will defeat Abilene each tomorrow, our grades will

afternoon. Come and see what a Latin is hard and time is fleeing and exams., we try to brave. while we spell with hearts fast Picture the Seniors not want- beating, all the words the teachers gave.

battle it has been a distressing Picture Mr. Burgess not life; In Algebra like dumb, driven cattle, we dreaded failure in

In the future seems more Picture Mr. Miller not saying pleasant, for the first few months are past, we are acting

Lives of great men all remind Picture Miss Tracy not want- us, we a ladder too must climb: and departing leave behind us,

Records that perhaps another Picture Agnes not always at in some future high school class, a forlorn and disheartened pupil

Picture Julia very thin and Let us then be up and doing until we know our final fate, Picture Christene fat and still achieving, still pursuing, students learn to labor until late

FOR RENT

Picture Lorena not tending 40 acres 31/2 miles west of Merkel to be planted all in cot-

Picture Maurine wanting to Fresh Cream Meal at G. M.

CONDENSED STATEMENT

Farmers & Merchants NATIONAL BANK

OF MERKEL

At Close of Business February 28, 1920

RESOURCES

| Loans-Time, Demand and Cotton | \$598,898.53 |
|------------------------------------|--------------|
| Stock in Federal Reserve | 1,500.00 |
| Furniture and Fixtures | 4,500.80 |
| United States and Other Securities | 15,834.30 |
| Five Per Cent Redemption Fund | 312.50 |
| CASH AND IN BANKS | 270,227.86 |
| | |

LIABILITIES

| Capital | \$ 50,000.00 |
|---------------------|--------------|
| Surplus and Profits | 29,581.26 |
| Circulation | 6,250.00 |
| DEPOSITS | 805,441.93 |
| | |

certify the above statement is correct.

L. R. Thompson, Cashier

\$891,273.19

DIRECTORS

J. T. WARREN, President

G. F. WEST, Vice President

HENRY JAMES, Vice President BOOTH WARREN, Asst. Cashier

E. D. TEUTON, Asst. Cashier

WHAT THE AMERICAN

LEGION STANDS FOR

LGCAL NEWS

Judge S. M. Overshiner of the County Court was a welcome visitor in Merkel Wednesday. The judge is a candidate for District Judge and was incidentally mixing with voters here.

We can save you money on top and seat covers. Auto Laundry one block north of Cozy

County Attorney W. E. Martin who is a candidate for County Judge of Taylor county, was here last week, on business and Incidentally mixing the "dear people".

Fords painted, factory finish, \$12.50. Auto Laundry.

Mrs. Florence Vance, of Abilene, who is a candidate for the office of Tax Assessor, was here last Saturday in the interest of her candidacy.

Comb Honey at G. M. Sharp's.

Last call and last add as we are winding up our business here we thought it best to notify our customers who have mattress work to be done and wanted their present factory to do it, they can rush them in or we will be gone. Quick Service Mattress Factory

PAINTING AND PAPER HANGING

I wish to announce to the home beautifiers of Merkel that I am with Mr. Shepard at the Barrow Furniture Company, and he has a full stock of paint and paper and you can see what you are getting before you pay for it and if you need more you can get it, or if you have some over you can return it. I have done quite a bit of work since I have been here, so you can see them about my work, and when you need me phone Mr. Shepard at Barrow Furniture Company.

Dowell, Painter and Paper Hanger

Now is The Time

You will make big money to buy your next winter's supply now. The mill man is now charging our retail price for his goods. FOR INSTANCE -- Outing this fall will sell at 50c, ginghams 50c to 75c, shoes at \$1 to \$3.50 per pair more than now, men's hats will be \$1 to \$4 higher, and soon.

ANYTHING WE BUY NOW WILL SELL FOR **MUCH MORE THIS FALL AND WINTER**

It will take a big calamity to change up higher prices before fall, something like a nation or world-wide panic.

Get Our Prices Before You Buy

The Brown Dry Goods Co.

To uphold and defend the constitution of the State and United States of America; to foster and perpetuate a 1 hundred per cent Americanism to preserve the memories and incidents of our associations in the world War of 1914-18; to inculcate a sense of individual obligation to the community, State and Nation, to combat autocracy both of the classes and masses, to make Right the master of Might, to promote peace and good will on earth, to safegard and transmit to posterity the principles of justice, freedom and Democracy to consecrate and sanctify our comradeship by our devotion to mutual helpfulness.

Why not have every exservice man join the American Legion after knowing what we stand for. Listen boys we have a live bunuch of young men who are now members of Winfield Brown Post No. 30, Paris, Texas. If you are not a member we want you. Notice the boys who wear the American Legion button join the bunch be a 100 per cent American.

Winfield Brown Post No. 30 will have a regular meeting next Tuesday night, March 9th at Chamber of Commerce. All mem bers are urged to be present and all ex-service men are asked to attend this meeting. We have a committee out looking for a permanent hall, they will have something good to report next Tuesday night, come out and hear what they have to say.

We would like for the news, papers over the country to publish this we want our "Buddies" to know that we want them. Boys our slogan is "Let's stick together."-Paris News.

We are ready to paint your old Boat or make you a new Top, at the right prices. Auto Laundry.

Have your Laundry here Monday's as it goes out Tuesdays. Office at Hamblett's

THE FARMERS & MERCHANTS NATIONAL BANK

AT MERKEL

In the State of Texas, at the Close of Business on Feb. 28, 1920

| RESOURCES | |
|--|-------------|
| .Loans and Discounts, including rediscounts | \$598,898.5 |
| Overdrafts, secured, None; Unsecured None. | |
| Deposited to secure circulation (U. S. Bonds par value) \$6,250.00 | |
| Pledged to secure postal savings deposits (par value) 3,500.00 | |
| Owned and unpledged 5,569.73- | 15,319.7 |
| Securities other than U. S. bonds (not inc. stocks) owned unpledged. | 514.5 |
| Stock of Federal Reserve bank (50 per cent of Subscription) | 1,500.0 |
| Furniture and Fixtures | 4,500,0 |
| Lawful reserve with Federal Reserve Bank | 91,532.0 |
| Cash in vault and net amounts due from national banks | 170,191.6 |
| Checks on other banks in the same city or town as reporting bank | 3,217.8 |
| Total of Items 13, 14, 15, 16, and 17\$173,409.48 | |
| Checks on banks located outside of city or town of reporting bank | |
| and other cash items | 5,286.3 |
| Redemption fund with U. S. Treasurer and due from U. S. Treasurer | 312.5 |
| Interest earned but not collected-approximate-on Notes and | |
| Bills Receivable not past due | 526.5 |
| Total | \$891,799.7 |
| LIABILITIES | |
| Capital stock paid in | \$50,000.0 |
| Surplus Fund | 15 000 0 |

Undivided profits\$12,408.03 Less current expenses, interest, and taxes paid 3,398.62-Interest and discount collected or credited, in advance of maturity and not earned (approximate) Circulating notes outstanding Cashiers checks on own bank outstanding Total of items 29, 30, 31, 32 and 33_____\$12,351.45 Demand Deposits subject to Reserve: Individual deposits subject to check ______ 762,818.08 Other demand deposits..... Total demand deposits subject to Reserve, Items 34, 35, 36, 37, 38, and 39\$782,013.17 Certificates of deposit (other than for money borrowed).....

STATE OF TEXAS, COUNTY OF TAYLOR, SS:

I, L. R. Thompson, Cashier of the above-named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief.

L. R. THOMPSON, Cashier Subscribed and sworn to before me this 4th day of March. 1920.

J. T. HOWARD, Notary Public. Correct-Attest:-BOOTH WARREN

J. T. WARREN G. F. WEST,

Postal savings deposits

Total of time dep. sub. to Res., Items 40, 41, 42 and 43. \$11,077.31

Liabilities other than those above stated.....

Fine young four year old jack Home dried fruit at G. M. and one jennett for sale or trade Sharp's. at once. What have you? See or write the Eagle Tire and Rubber co., 961 S. First Street, Abilene Texas Telephone, 304. Fb20t4

store.

KILL THE BLUE BUGS

And all kinds of Blood sucking insects, by feeding Martins Wonderful Blue Bug Killer to We serve Ice Cream every day your chickens. Your money back at the sanitary self serving if not absolutely satisfied. Ask

AMERICAN IS HELD CAPTIVE BY VILLA

ELPASO, March 8.—Joseph Williams, an employe of the American Smeltering and Refining plant at Pedricena, Mexico, is a captive in the hands of Francisco Villa, held for \$50,000 ransom according to passengers from southern Chihuahua who 7 have arriaved in Juarez. Willi-00 ams who is an American citizen served in the world war and suffering from the effects of German gas, was returning to the United States for treatment when the north bound Mexico 3 City-Juarez train on which he was traveling was held up Thursday last near Corralitos, Chihuahua, 400 mile soth of El

In a battle between Villa's men adn the train gards, ten of 15,000.00 the bandits and nineteen of the train gard were slain and the accompany the bandits when OIL TERMS AND POLITIbalance of the defenders, fifty they rode away leaving the balin number, either wounded or ance of the passengers maroondriven off. The train and Pull- ed in a desolate country, bereft 12,351.45 man car conductors were among of their belongings and many of the dead, the latter being killed them without their clothing, by a shot from Villa's pistol.

When the fighting ceased the robbers. General Felipe Angeles, who re- engine. cently was executed by the Carranza authorities at Chihuahua City.

PATHE PHONOGRAPHS



We have a good line of

Pathe Phonographs

Also Pathe Indestructable Records

Each record guaranteed to play 1,000 tunes without changing needle.

Come in and see them.

MERKEL DRUG CO.

which had been taken by the

According to R. J. Peltier, an executive committee. to a small hill near the track American citizen resident of where Villa harangued them Mexico City, who was roughly can Party. 9,930,00 and threatened them with death handled and threatened with 1,147.31 Later, according to an eye wit-death, the bandits numbered anes, he broke into tears and told bout 300. They stopped the troin 526.58 them he would spare their lives by placing a charge of dynamite \$891,799.77 out of respect to the memory of on the track which wrecked the

> We have just received a nice Williams and an Arabian Mer- line of genuine Cut Glass. Mer- J. Bryan. chant, M. Nasar, were forced to kel Drug Company.

CAL PERSONALITIES

(Coleman Democrat-Voice) Wildcatting .- Texas Repub-

ican counsel. Dry Gas .- Texas Democratic

Skidding derrick-The Ameri-Spudding and drilling .- Pat | Correct-Attest M. Neff of Waco.

Underreaming.-E. A. Thomason of El Paso.

Location .- Dwight Lewellen Omcial Statement of the Financial Condition of of Dallas.

Shut down with a showing.-Joseph Weldon Bailey. Flowing by heads.— William

Hole full of Salt Water.—The

on the 28th day of Feb., 1920, published in the Merkel Mati, a newspaper printed and publisned at Merkel, State of Texas, on the 12th day of March, 1920

The Farmers State Bank

RESOURCES

| oans and Dis., personal or collateral \$ | 540,756.08 |
|--|------------|
| oans, real estate | 13,500.00 |
| onds and Stocks & U.S. Time Cert | 30,961.30 |
| eal Estate (banking house) | 7,850.00 |
| ther Real Estate | |
| urniture and Fixtures | 4,500.00 |
| ue from Approved Res. Agts. net | |
| ue from other Banks and Bankers, | |
| subject to check, net | 238,971.32 |
| ash Items | 9,936.34 |
| urrency | 41,295.00 |
| pecie | 1,988.41 |
| nt. and Asst. Dep.Guaranty Fund | 3,445.78 |
| | |

Acceptances and Bills of Ex.-Cotton.. 123,256.08 Other Resources.

LIABILITIES Capital Stock paid in \$50,000.00 Surplus Fund 50,000.00 Undivided Profits, net. 13,157.35 Due to Banks and Bankers, subject to check, net..... 2,959.27 Individual Deposits sub. to check 860,254.82 Time Certificates of Deposi 31,547 68 Cashier's checks

Bills Payable and Rediscounts Other liabilities-2,286.51 Reserved for taxes \$1,016,460.25

State of Texas, County of Taylor: We, J. T. Toombs, as president, and R. O. Anderson, as cashier of said bank, each of us, do solemnly swear that the above statement is true to the best of our knowledge and belief.

J. T. Toombs, president. R. O. Anderson, cashier Subscribed and sworn to before me this 9th day of Mch. A.D. 1920. W.P. Mahaffey (SEAL) Notary Public, Taylor County, Texas

First State Bank, Trent, Texas

at the close of business on the 28th day of Feb. 1920, published in the Merkel Mail, a newspaper printed and published at Merkel, state of Texas, on the 12th day of March, 1920. RESOURCES

Loans and dis personal or collateral \$189,094.63 Overdrafts. 475.34 Bonds and Stocks 5,950.00 Real Estate [banking house] 7,000.00 Furniture and fixtures. 1,375,00 Due from approved reserve agents, net 46,315.36 Due from other banks and Cash Items 12,753 00 793.12 Int. and Assessment Depts' Gty. Fund 1,283.10 25,352.86 \$290,711.38

LIABILITIES Capital stock paid in. Surplus Fund 5,000.00 Individual Deposits Sub.to Check -247,318.54 Time Certificates of Deposit... 3,500.00

2,636.91 \$290,711.38 State of Texas, County of Taylor:

We, E. Kegans, as president, and Homer Easterwood as cashler of said bank, each of us. do solemnly swear that the above statement is true to the best of our knowledge and belief. E. Kegans, President,

Homer Easterwood, Cashier Subscribed and sworn to before day of March A. D., 1920.

Notary Public Taylor County, Texas. Directors

Come let us figure with you on

your nextbill of Groceries. Bob

Martin Grocery Company. tf

Just received a car of Mare-Bob Martins Grocery Co.

The L. Q G. STORE

Offers exceptional Bargains for Saturday and following week. Do not fail to come The New Store on Front Street. to see us.

tf Sanders Drug Store. Feb6t26

THE STATE OF TEXAS.

ble of Taylor county—Greeting: Hobby. You are hereby commanded to summon H. B. Chester, by making publication of this citation one time previous to the return fourth Monday in March A. D. Mo., Sold by druggists. 1920, the same being the 22nd. day of March A. D. 1920, then and there to answer a petition filed in said Court on the 12th. day of January A. D. 1920, in a suit, numbered on the docket of said Court No. 489, wherein the Commercial Hotel, Misses Ada and Sadie Woodrum Proprietors, are Plaintiffs, and H. B. Chester is Defendant, and said petition alleging that the defendant, H. B. Chester is indebted to

ing for board and costs. Herein fail not, but have before said Court, at its aforesaid next regular term, this writ with your return thereon, showing how you have executed the

them in the sum of \$21.90, be-

Given under my hand and the Seal of said Court, at office of said Court, at office in Merkel, Texas this the 9th, day of March A.D. 1920.W. W. Wheeler, Justice of the Peace Prect. No. 5, Taylor County, Texas.

COLORITE-Makes old hats new. Merkel Drug Co.

When you want to buy a Monument for that grave, See A. L. Jobe who represents one of the best Marble Companies in the United States. 27tf

Fresh car of Peacemaker lour at G. M. Sharp's.

Ferguson. To the sheriff or any consta-

BY PUBLICATION socialist party.

Abandoned.— Wm. Pettus

Fishing for tools .- Jas E.

A TEXAS WONDER

For kidney and bladder troubday hereof, in some newspaper les, gravel, diabetes, weak and published in your county, if lame back, rheumatism and all there be a newspaper published irregularities of the kidneys and there in, but if not, then in bladder Regulates bladder troubnewspaper in the nearest les in children. If not sold by county to said Taylor county, to your druggist, by mail \$1.25. appear at the next regular term Small bottle is two month's of the Justice Court of Precinct treatment, and often perfects a No. 5, of Taylor County, to be cure. Send for testimonials from holden at the Court House there this and other states. Dr E W. of, in the city of Merkel, on the Hall, 2926 Olive, Street, St Louis chal Neill Flour. None better, at

Oil, Gas and Coal

We have a good supply of refined Oil and Gasoline

COAL

Dawson, McAlister, Swastika and Oklahoma Nut Any kind you want.

. ROSE & SON

Residence Phone 217 Offic Phone 48

For Windmill Repairing and First-Class Plumbing

SEE

BEN JONES

All Work Guaranteed Satisfactory

Headquarters with G F. West Co.

Telephone 59



The Merkel Mail Published Every Friday Morning by THE MERKEL MAIL PRINTING COMPANY, INC. THOMAS BURHAM, Editor and Manager

SUBSCRIPTION \$1.50 PER YEAR

TELEPHONE No. 61

Entered at the postoffice at Merkel Texas as second class mail matter.

19,284 bale of cotton had been weighed at the cotton yard in Merkel up to early Tuesday morning of this week. Where is the town in all west with a population of from 5,000 to 10'000 that can boast of having received an equal amount of the fleecy staple. It shows that Merkel is located right in the center of one of the greatest if not the greatest agricultural section to be found anywhere. Come to Merkel.

are deeply interested in the Earl Thornton. growth and development of the 5. "While Witnessing for God,, For County Clerk: town. They are progressive, and Miss Ruby Goss. with the means at hand are do- 6. Piano Solo: Lorena Frazier. ments, But from what we learn Hamm. keep abreast the age and time Laney. in which we live, and it seems Song, League Benediction. that the only way to secure the The Epworth League will fact of the advance in every- a big collection. thing on earth almost. Let's raise our taxable values and improve our city.

In speaking about good schools which is one of any town's best assets, there must be the proper cooperation upon the part of the parents before the Superintendent and faculty of any school can succeed. In other words the parents must give the teachers solid and united backing if the

The parent who is so little and narrow minded as to find fault with everything the superintendent and teachers do is not only hindering the progress of are made subject to the action the entire school, but will with of the Democratic Primary in out doubt cause their own child- July, 1920. ren to become an unrully "out- District Offices law". We wonder if there are County Offices ... \$12.50 any such parents in Merkel.

EPWORTH LEAGUE PRO-**GRAM SUNDAY MARCH 14**

Subject: "Waiting for the manifestation of the lord". Leader Annie Maye Costephens. Scripture; 1Thess. 5:1-11; Luke For County Judge: 21:12-19. Song, Prayer, by president of the League.

Costephens. 2. "The Manifestation and our personal Immortality' Joe Riney

3. Reading: Julia McDonald. Our city officials are men who 4. "While working with God":

ing many good things in the 7. "Waiting while Trusting in way of street and other improve Christ's Power to save": Evelyn

more funds are needed if we as 8. "The Lord waits upon the Fia city are to go foreward and delity of his disciples": Howard

needed funds with which to do have charge of the evening servthese improvements is to raise ice at the Methodist Church on the property valuations. Infact March 21, with League speakers we understand the tax valuation League choir, League Quartette, at present are just the same as League soloist, League ushers, they have been regardless of the a well pleased congregation, and FOR SALE-Have three fine

deposit in its money safe, any two. bonds or securities registered and left with it for safe keeping. FOR SALE-Some fine Mabene Customers keeping bonds in private boxes, who wish his additional security should register bonds with this bank. This bank will at all times render it's customers every service that can be had by any bank. Come in and school of any city is a success. Merchants National Bank talk it over with us. Farmers &

ANNOUNCEMENTS

The following announcements Precinct Offices \$8.00

For Dristict Judge, 42nd Judicial District: E. M. Overshiner

District Clerk: James W. Mayfield J. W. Moffett W. E. Martin

For County Attorney: 1. Leader's Address: Annie May Carlos D. Speck, For County Tax Assessor: Mrs. Florence Vance Roy Parmelly County Treasurer:

> Austin Fitts. (Miss) Fannie Tippet For Tax Collector:

> D. T. Harkrider J. N. Routh. County Comissioner of Prect. 2 S. A. (Sid) Coats. W. H. Frazier

County School Superintendent.

John F. Odor. John R. Hutto For Public Weigher: J. M. Garrett

Jacks for sale, or would lease them out to right party. Also The Farmers and Merchants have fine Jersey cow for sale. National Bank will be glad to See J. H. Grayson, Trent, Route

> Cotton Seed at \$8.00 per bushel. E. A. Click, Merkel, Route 3.2tp

Need a few more milk and butter costomers, Call 9032F3 1t

WOOD WOOD-For sale R. L. Bland.

The Electric Cookery Demonstration

Under the Directions of Miss Kathryn Holy Domestic Science Expert of **CHICAGO**

Miss Holy will demonstrate how Economy, Efficiency, Comfort and Better Cooked Food may be effected in your home.

> The Cooking Rate Which we Have Put Into Effect is Very Low

Our rate for cooking purposes is 31/2c per K. W. H. In fact your monthly bill will be considerably less than wood, coal or oil costs you. And all things taken into consideration, more economical than gas.

Everyone is cordially invited to attend the demonstration at Beasley Bros. Auto Sales Room, on corner Beasley block, Thursday, Friday and Saturday, March 18, 19 and 20th 10 a. m. to 6 p. m.

Miss Holy will be glad to answer any questions regarding Electric Cookery, and how to operate the Electric Range.

MERKEL POWER COMPANY

W. A. McSPADDEN, Manager

Paint - Paper - Oils

If you are going to paint or paper your house, we would like to figure your bill. We have as complete a stock of paper as you will find in most of the larger cities, with the very latest designs and patterns, from the cheap and medium paper to the best. You can find the price and grade you want.

We will take pleasure in showing you our line of paper. Our paint line is very complete, and we have nothing but the Standard Lines of paint. Our prices are absolutely as cheap as good paint can be sold.

We will appreciate any paint business you will give us. Our motto is good goods and reasonable prices, backed by an absolute guarantee of satisfaction.

If at any time any purchase made of us is not entirely satisfactory, we are only too glad to make it good.

Barrow Furniture Compny

CELEBRATES 75th BIRTH

Mrs. T. J. R. Swafford gave a dinner on last Friday, March 5, in honor of her father's seventyfifth birth day, and who is for a man of such mature age, quite strong and hale and hearty.

Those present were: Mr. and Mrs. W. H. Elliot, of Dawsonvill, Georgia, Mr. and Mrs. C. P. Olliver, of Buffalo Gap, J. H. Elliot and family of Abilene, Mrs. J. H. Robinson and daughter, Miss Bess, of Abilene, and Mr. and Mrs. Elliot accompanied Mr. Olliver home, returning Monday. The delicious spread was enjoyed by all present and each one went away wishing for Mr. Elliot many more happy birth day occasions.

MERICAN PUBLIC SERVICE COMPANY

Notice of Dividend on prefered stock. The Board of Directors of the American Public Serv ice Company has declared a quarterly dividend of one and three quarters per cent (13/4%) on the outstanding preferred stock of this company, payable April 1st, 1920, to stockholders on record at the close of business Monday, March 15th, 1920. Edward J. Doyle Secretary.

GET MORE EGGS

By feeding Martins Egg producer double your money back in eggs or your money back in cash. Martins Roup and Whitt Diarrhoea Remedies, Guaranteed by Sanders Drug Store.

Advertise

IF YOU

Wanta Cook

Want a Clerk Want a Partner Want a Situation Want a Servant Girl Want to Sell a Piano Want to Sell a Carriage Want to Sell Town Property Want to Sell Your Groceries Want to Sell Your Hardware Want Customers for Anything Advertise Weckly in This Paper Advertising Is the Way to Success Advertising Brings Customers Advertising Keeps Customers Advertising Insures Success Advertising Shows Energy Advertising Shows Pluck Advertising Is "Biz" Advertise or Bust Advertise Long Advertise Well

In This Paper

ADVERTISE At Once

QUR TIME, knowledge and experience in the printing business.

ou are in need of so thing in this line DON'T FORGET THIS

Don't Overlook are in arrears remem good use for the MONE



ombination of sulphur and other healing agents for the relief and cure of diseases of the skin. It is especially effective in the ITCHING VARIETIES; giving instant relief from the Itching and smarting sensations and by its germ-destroying properties it exterminates the microbe which is the cause of the eruption, thus curing the disease completely. Littell's Liquid Sulphur Con pound is used in all cases of Ec zema, Tetter, Barber's Itch, Pso-riasis, Herpes, Rash, Oak, and lvy Poisoning, also for relieving the annoyance caused by chig gers and mosquito bites.

In the treatment of ECZEMA -the most painful and obstinate of all skin diseases—it is one of

SPRING UPENING

We now have to show you one of the most complete lines of new spring merchandise that has ever been shown turough the entire west. Each department is filled to the brim and running over with all new colors and styles, and at prices that you can-not afford to pass up. Dont fail to visit our store while you are in town for we are always glad to see you and at each time have something new to show you.

SHOE DEPARTMENT

In this department we have about three hundred pairs of slippers that we are making a special price. Now this lot could not be purchased on the present market and then sold for less than \$7.50, but as the sizes are broke we are going to make you an extra special price of \$3.50 on the entire lot.

MILLINERY, MILLINERY

We are now showing the most wonderful line of millinery that has been shown in Merkel. All the new colors, shapes, and styles that can be seen any where.

Ladies hats, Prices range from _____\$3.95 to \$22.50 Childrens hats, prices range from _____\$1.95 to \$7.50

READY-TO-WEAR

This department is full of the most beautiful line of coat suits, sport coats, Georgette Crepe de chine, satin, and taffetta dresses. Also a complete line of gingham dresses for ladies and children. We are also showing a large assortment of ladies blouses at very reasonable prices.

MENS CLOTHING

If clothing is what you want we have it, in most all colors styles, and qualities.

Prices ranging from \$30.00 to \$75.00

STAPLE DEPARTMENT

Dont fail to see our new spring voils, silks satins, georgettes, crepe de chine taffettes in all the new shades.

Merkel Dry Goods Company

BLAIR NEWS

face Sunday, like wise the peo- Hughes, Saturday night. ple failed to appear at sunday School Sunday afternoon. Bro-Dooley did not come Sunday therefore there were no services The people also failed to be insinging Sunday evening.

quite sick causing her to be ab- time. morning.

Miss Mae Melton has been ab-

sent from school on account of a very sore hand. Mr. and Mrs. Carroll and Mr. and Mrs. Ray motored to Caps

Sunday afternoon. Little Charlie Carroll was sick

the former part of the week. Mr. Karl Walker happened to an accident but not a serious one the other day, when his team ran away, and there was little damage done.

The farmers are progressing nicely with their farming until a sandstorm comes. Then they have to spend about a day searching for their implements.

We are glad to know that Mr. Web Hannah has accepted a position with the J. H. Ray Mercantile Store at Blair and we congratulate Mr. Ray on having succeeded in securing the services of such an honerable upright young man.

Mr. John Roson's baby has been real sick for the past week. We hope it is doing better.

Rev. T. F. Johnson of Trent visited Mr. and Mrs. John S. Hughes Monday evening.

Mr. John Ray of Blair is talking of putting up a fine brick store latter on.

Miss Oady Spirs entertained her friends with a birthday party Monday night.

Miss Docia Doan spent the night with Miss M. E. Ranges Saturday night.

Mr. and Mrs. Carl Hughes visited Trent Saturday and Sunday with her mother, and father Mrs. Reynolds.

ty is finishing up

cotton picking rapidly.

The Sun failed to show it's ed their uncle, Mr. John S. ness and the bad weather. Little Dot.

DORA BREVITIES

Mr. Hiram Phillips gave the cold weather. terested enough to have any young folks a party Saturday night. There was a good crowd round here have burned their HOUSE WANTED—To rent a hundred bushels of Lone Star lot and a half just south of Mr.

fine teachers.

There was no Sunday Sshool

had a nice time. Cotton gathering has prog- That is all for this week ex- this notice. ressed very little owing to the cept that Dora is still on the

Quite a few of the farmers a-

Miss Inez Walker has been there and all reported a fine last years stalks and grass late- good four to six room residence cotton seed. J. W. Childress, Joe Harris,—See him or write ly. Mabye they burned a lot of close in prefered. See H. M. Phone, 9038R3. sent from school for several Dora School is still running grass and weed seed, but they Thompson at the City Barber days but she returned Monday nicely. It seems that we have also burned a lot of good ferti- Shop.

lizer, "sez I". R. L. Porter went home Sat- Comb Honey at G. M. Sharp's. \$12.50. Auto Laundry.

cotton picking rapidly.

Last Sunday as there were only urday after spending a week Hamel and G. W. Hughes visit a few there on account of sick- with his father, J. K. Porter, north of Merkel, by C. D. Taylor

Map.

who has the flu. Mrs. Marshall an automobile car number. Own-There was a singing Sunday Porter carried him to Sweet- er can get same by calling at the night at Mr. Henry Malon's. All water, wher he tookk the train Merkel Mail Office, properly defor his home at Wellington, Tex. scribing same and paying for

FOR SALE-Three Cultivators. two cotton planters, and one FOR SALE-A good house and

Fords painted, factory finish,

Get your washing done at the

COZY THEATRE

SATURDAY MATINEE EVERY



Eriday, March 12

Helen Holmes

"The Fatal Fortune" No. 7

ALSO

Good Comedy and Western

Monday, March 15

The Last Chapter

"Smashing Barriers"

DON'T MISS IT

Also an O. Henry and Good Comedy

Wednesday, March 17

Corrinne Griffith

"The Climbers" A Vitagraph Super Picture in 6 Reels

Also 2-Reel Big "V" Comedy

Saturday, March 13

Bryant Washburn

"The Poor Boob"

A Paramount Comedy-Drama in 5 Reels

Also Good Comedy

Tuesday, March 16

Billie Burke

IN

"The Make-Believe Wife"

ALSO

Good Comedy

Thursday, March 18

Gladys Brockwell

"Chasing Rainbows"

ALSO

Good Comedy

SPECIAL PROGRAM FOR MATINEE SATURDAY

GOOD WESTERN

FAST COMEDY

FOR SALE-Milk cows. Charles Orr.

3tpd or see me. R. G. Grogan, Hanley, Texas, Rout 2.

tf Jenkins House.

FOR SALE-Three milk cows and calves and about 100 bushels of good cottonseed for planting, at \$2.00 per bushel, also one Columbus Carriage and pole, in good condition, Price \$50. 5t4p See Sam Grayson at Shiloh.

Dont forget the chickendinner Saturday, March, 13th to be given by the Womans Missionary Society of the Methodist church.

Don't forget the Presbyterian Ladies Bazaar in front of West Store March 13.

MASSAGE TREATMENT

is producing results everywhere. President Wilson was treated by Massage, With no doubt great results. Don't hesitate to try it in your case. I am here to serve you Dr. Pue, Masseur. I am not a rubbing doctor, nor Magnetic Healer.

Eat chicken dinner with the Womans Missionary Society of the Methodist Church.

FOR SALE- My Merkel home Price \$5000. Cost of improvements. Write Dr. O. F.McMaster Port Lavaca, Texas.

WANTED-Middle age woman to work in Restaurant-Apply at Campbells Restaurant.

COLORITE Makes

The Merkel Mail Published Every Friday Morning by THE MERKEL MAIL PRINTING COMPANY, INC THOMAS BURHAM, Editor and Manager

SUBSCRIPTION \$1.50 PER YEAR

TELEPHONE No. 61

Entered at the postoffice at Merkel Texas as second class mail matter.

Any erroneous reflection on the char acter, standing or reputation of anyperson, firm or corporation which may appear in the columns of The Mail will be gladly corrected upon its being brought to the attention of the man-

If you have visitors, or if you know any item which would be of interest to readers of the Mail the editor would appreciate a note or a telephone message to that effect. Or, if an occurrence of unusual interest transpires a reporter will be promptly sent to get the full particulars.

PATRONS OF THE MAIL who do not receive their paper regularly will confer a favor upon the management by reporting the fact. You should also watch the label of your paper to ascertain when your time is out and renew before your name automatically leaves our list, as all papers stop when the term of subscription expires.

It's mighty easy to see the other fellow's faults, and the fellow who is always cussin' some one else is generally the fellow who has more faults than those he is continually talking about.

Texans are railing against high taxes. There are more people in Texas than there are in Ireland, and Ireland contributes to England a surplus of from 20,000,000 to 25,000,000 pounds over the cost of her administration every year. Texans are self-governed, they select their own law makers and they make their own laws. Texans enjoy all the blessings of constitutional government. They have free public schools and free text books. There was a time when Texas sold the labor of its convicts to the highest bidder. This was the era of the bull whip and the highest convict death rate in America. War-time expenditures will not be heavy but Tex-



Eclipse Wind Mills

We carry the Old Reliable Eclipse Wind Mills and if you need a mill you will make no mistake in putting up an Eclipse Mill.

We also handle other makes of windmills, and a full line of Pipe and Fixtures. Call on us for windmills and mill supplies.

Plenty Poultry Wire, Screen Wire and Oil Stoves, all of which are now in season.

4 See us for Wagons, Buggies, Implements, Shelf Hardware, and in fact, anything you may need in the hardware line. We have the goods and our prices are right.

Groceries

We now have a car of that good American Beauty It makes the kind of bread they all praise. have a full line of fresh Groceries always on hand. Try us for groceries, we will please you - and save you money.

Crown Hardware Company

ANNOUNCEMENT

We wish to announce the arrival of our Spring shipment of our new line of paint, manufactured EXCLUSIVELY for the Wm. P. Cary Co. and labeled

Wm. P. Cary's Blue Ribbon Paint and we are back of this paint, to make it good. None better, and but few as good.

Just arrived, six cars of every kind of Lumber. We are able to furnish you with all kinds of Building Material, and are going to split the PROFIT with our customers.

If you are going to paint or build be sure to figure with us. We are Pioneers in the Lumber Business, in Texas, Oklahoma, Kansas and in fact many states in the United States and able to look after your wants and extend to you every courtesy and accomodation in keeping with good business principles.

Do not fail to call and see our new line of paints, and do not forget that we still have De Voe's line of paint, Texico Roofing and all kinds of builders hardware.

Merkel Lumber Co.

We cannot reform characters by legislation; we cannot deport desire of the church to erect an figure your work. Estimates free ideas. We must combat false edifice to cost in the neighborideas by argument and make American character by educa- the size of the city, the populaion. Attorney General, A. Mitchell Palmer. This has been the position taken by The Record all along. We cannot reform character by legislation. We cannot reasonable figure, and we feel only well-known Business College in West deport ideas. We must combat that the amount is sure to be ment Department than any other. Me false ideas by arguments and make American character by education and the application of the principles of justice. This does not call for sedition acts, for statutes that would throttle the press, destroy freedom of assembly and independent political action. Attorney General A Mitchell Palmer is growing. John Adams wasresponsible for a sedition act in the early days of the republic. Americans who are readers of history know what happened to John Adams and his followers.—Fort Worth Record.

We are indeed glad to learn that it is likely that excavations for the new and modern Baptist Church for this city will begin within a very short time. There has been raised in cash and good subscriptions to date \$25,221.55 and Rev. Parrack informs us that approximately 10 per cent of this total was donated by the different business interests of this city, and he and the officers of the church feel very proud of the generous spirit so far demonstrated by the business men, and as for that the general pub-

This is as it should be. The building of a new and modern Baptist Church will not only be a source of benifit and pleasure to the membership of that religious denomination, but will prove a benifit to our city and the community at large, and it is the duty of the citizenship at large to assist in these matters vital to the religious and

as must have more efficient moral upbuilding of the entire Office Front St. over Geo West. rural schools, more efficient community. So if you have not teachers, better highways and yet contributed to this worthy all this costs money .-- Ft. Worth cause, think it over, see if you are doing what you should in community in which you live.

hood of \$40,000, and considering Phone 19. tion of the surrounding country the unprecedented general prosperity of the citizenship, there is no question that this is a raised.

PROFESSIONAL

DR. GAMBILL

-D-e-n-t-i-s-t-Office Hours 8-12 a.m.;1-5 pm Over Woodroof-Bragg Co. Office Phone 116

DR. MILLER

Over Woodroof-Bragg Company Physician and Surgeon Eyes Tested and Glasses General Practice

G. W. JOHNSON

Insurance-Notary Public

Over Woodroof-Bragg's Store.

Merkel -:- Texas

W. W. WHEELER

Real Estate, Fire, Accident and Tornado Insurance Agent. Notary Public. Office over Crown Hardware Co.

W. P. MAHAFFEY

Merkel -:- Texas

Attorney at Law Merkel and Abilene, Texas Merkel Office in rear Farmers State Bank. 22Sept17

CITY TAILOR SHOP

Ladies and Gents Work. All Work Guaranteed Will call for and deliver work.

Phone 189

Kent St.

DR. R. I. GRIMES

Physician and Surgeon Hours 10 to 12 a.m 2 to 5 p.m.

Phones 105-163

Res. 165

DR. S W. JOHNSON. Surgeon Dentist

Office over Farmers State Bank Office Phone 306

E. D. COATS Real Estate, Oil Stock, And Notary Public Represent Pocahuntas Lease and Royalty Co. of Dallas Building

NOTICE TO PUBLIC

I am preparing to take care the building up of the town and of your building needs, have plenty of first class carpenters. It has been the purpose and Come and see me and let me

P. L. McClary Contractor.

DRAUGHON'S Thousands of firms nearer our Employ

We wish to Announce the Opening of

The Sanitary Self-Serving Cash Store

In the old Duckett Stand

Now open and ready to serve you Come in and wait on yourself and save money on your Groceries.

> Everything marked in plain figures. No Waiting.

No order for less than \$5.00 delivered.

Phone 26



ECONUM

Stop! Look! Listen! At the Economy Store! Follow the crowd! The second week of the Big Spring Sale. Whether you received our circular or you have noticed last week's Merkel Mail and you haven't been to see us, kindly ask your neighbors and they will tell you about our Spring Sale whether it will pay you to give us the once over or not. Easter is at hand and I am sure that you will want to look your best for the less. So come to the Economy Store.

OOK FOR THE YELLOW PRICE TICKET

SATURDAY SPECIAL --- All our winter suits to select from --- \$40, \$50, \$60, for Saturday Special, your choice \$25

EVTDA EVTDA SPECIAL

| STAPLES |
|--|
| 36 inch best grade domestic, no starch regular 45c value, Special per yard |
| 50c special 33c |
| Bed Tick, 50c Value |
| DRESSES |

Correct Spring styles, Serviceable and becoming, Georgette, Taffeta, Serge, Silk, and Charmuese Satin. Prices: \$9.95, \$14.95, \$19.95, \$25.95, \$29.95 and \$39.50

You would never expect nso much style, so much quality at these Prices.

| | | | | | | SI | P | R | I | N | 6 | ; | (| X |) | A | T | 7 | 2 | 31 | U | [] | rs | ; | | | | | | | | | |
|------------|-----|-----|---|---|----|----|---|-----|----|----|----|----|----|----|---|---|---|---|---|----|----|----|----|---|----|----|---|------|---|----|----|----|--------|
| Women's | ne | 275 | 7 | a | no | i | d | is | st | iı | 10 | et | iv | 76 | • | | S | p | r | iı | ng | ŗ | S | u | it | ts | , | r | e | pi | re | es | enting |
| great savi | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$100.00 S | uit | S | | | | | | . , | | | | | | | | | | | | | | | | | | | | | | | | | \$79.5 |
| \$75.00 Su | its | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | \$59.5 |
| \$50.50 Su | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$40.00 Su | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$35.00 Su | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$25.00 Su | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | MI | EN | S | SI | H | H | S | | | | | | | | | | | | |
|-------------------------|------|----|----|----|-----|----|-----|----|---|----|---|---|----|---|----|----|----|-----|------|
| We have a high grade | sto | | oi | | | n | 8 : | sh | 0 | es | i | n | al | 1 | sl | na | ap | es | and |
| \$18.00 Shoes, Special | | | | | | | | | | | | | | | | | | \$1 | 12.9 |
| 12.00 Shoes, Special | | | | | | | | | | | | | | | | | | | 8.9 |
| 10.00 Shoes, Special | | | | | | | | | | | | | | | | | | | 6.9 |
| 7.50 Shoes, Special | | | | | | | | | | | | | | | | | | | |
| 6.00 Shoes, Special | | | | | | | | | | | | | | | | | | | |
| \$25.00 Cow Boy Boots | | | | | | | | | | | | | | | | | | | |
| \$16.50 Lace Boots | | | | | | | | | | | | | | | | | | | |
| \$12.50 Lace Boots | | | | | | | | | | | | | | | | | | | |
| MEN | SI | DR | E | SS | 3 5 | SE | H | R | T | 8 | | | | | | | | | |
| \$18.00 Silk Shirts, Sp | ecia | ıl | | | | | | | | | | | | | | | | \$1 | 12.9 |
| 15.00 Silk Shirts, Sp | | | | | | | | | | | | | | | | | | | |
| 12.50 Silk Shirts, Sp | | | | | | | | | | | | | | | | | | | |

8.50 Silk Snirts, Special 5.45

| One lot. | \$12.50 | Stetson | Hats | broken sizes | \$8.7 |
|----------|----------|-----------|---------|------------------------|-----------------|
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| 12.50 | " | " | " | | 10.9 |
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| 3.00 | " | " | " | | |
| One lot. | \$2.00. | \$3.00, a | nd \$4. | 00 Hats | |
| | | | | values Crape, and Sill | |
| | Or Walls | sis, Geo | rgette | Crape, and Sin | κ, φο.υυ, φιυ.υ |

Ladies and Childrens Spring Hats at reduced Prices

1 lot, Mens, Womens, and Childrens \$3, \$4, and \$5 shoes\$1.95

\$1.75 Boys Extra Heavy Blue O'Alls \$1.35

HATS

THE ECONOMY

BEASLEY BUILDING

Plenty of Brand, Shorts, cotton

"SELLS IT FOR LESS"

THREE DOORS FROM THE POST OFFICE

Gem Theatre

Pictures of the Highest Quality Program for Week Beginning Friday, March 12 FRIDAY-

Monroe Salisburn

For engineering and survey-

in "His Divorced Wife" It's a New Universal special in 6 acte Also-A Good Comedy

SATURDAY-

Company.

In A very Exciting Western Drama Texas Guinan, The Texas Girl In "The Sheriff's Oath". Hoot Gibson A Thrilling Western Drama.

A Keystone Comedy and News Weekly.

MONDAY-

Al Jennings

"Fates Double Cross"

Billie West, Charlie Chaplin's double in a roaring 2 reel comedy and other reels.

WEDNESDAY-

"Lightning Bryce"

The Serial without an Equal

Also A Western Drama And

A Comedy

seed meal. Bob Martin Grocery ing address, Geo. R. DeNise, preciate your patronage. 13tf. W. F. Hamblett. tf Sweetwater Texas.

TUESDAY-

ous Pathe Comedy.

THURSDAY-

will like it.

Wm. Desmond and

Bessie Barriscale

"The Payment"

Also SNUB POLLARD in a fam-

The woman gambles with fate.

J. Stewart Blackton presents

SYLVIA BREAMER AND ROBERT GORDAN IN

"DAWN"

a powerful gripping story. You

Extra - a good comedy

A special feature in 6 acts with

AUSTIN, March 9.-The pro-

Full line of Groceries. Will ap- HOBBY SIGNS FULL BUT-

clamation putting into effect the standard prints of butter at four eight and sixteen ounces, has been signed by the Governor and goes into effect April 1. Afte that date all other prints or containers will be illegal. This does not effect the weight of butter in firkins, as it is presumed that when a retailer sells butter in the bulk form he will use his scales.

TER WEIGHT MEASURE

Butter sales in Texas are estimated by Commissioner F. C. Weinert at 16,000,000 pounds annually, and the shortage to the consumer, because of the sale of fourteen and fifteenounce packages, is approximately a loss of \$750,000 annually.

In the proclamation it is stated that this will result in no loss to the creamery or to the dairymen, for they all the time received value only for the weight of the butter, and not for the ed that it would ever be possi- in the Merkel Country. package.

seed meal. Bob Martin Grocery Company.

ed accurately and by registered still there are men in Merkel Sanders Drug Store. Feb6t13 Druggists at the Merkel Drug who say that land values are Company.

Let Us Figure Your Next Job

WILLIS & COCKRELL Painters and Paper Hangers



We buy our Paints, Oils, Etc. from Local Dealers. We do not patronize any Mail Order Houses

SEE US AT

Merkel Lumber Co. Burton-Lingo

Where is the man in this coun at around five and ten dollars to.

try who twenty years ago dream but were they correct? Buy land ble to raise agricultural product in one year on 460 acres of land Plenty of Brand, Shorts, cotton which in value would amount to more than \$40,000? But that ducer double your money back in was accomplished on the farm eggs or your money back in cash. of H. C. Hall, who resides six-Martins Roup and Whitt Diar-Your Prescriptions will be fill- teen miles north of Merkel. And rhoea Remedies, Guaranteed by tf too high, and that it will never Your Prescriptions will be fillbe this high again. Those same ed accurately and by registered

GET MORE EGGS By feeding Martins Egg pro-

Shorts and Brand at G. M. fellows said the same thing 20 druggists at the Mekel Drug tf. years ago when land was selling Company.

PASTORS OF TEXAS **ENDORSE THE PLAN** ORSE THE PLAN OF INTERCHURCH

EIGHT HUNDRED LEADING DIVINES PLACE STAMP OF APPROVAL AT DALLAS CONFERENCE BY UNANI. MOUS ACTION ON FINDINGS OF COMMITTEE REPORT. URGE THAT ALL CHURCHES CO-OPERATE IN GREAT CHRISTIAN MOVEMENT.

In a message of acknowledgement and gratitude, the Findings Committee appointed at the recent Pastors' Conference of the interchurch World Movement held in Dallas issued a statement which was unanimously adopted by the Conference. This is the message to the church people of Texas, as sent by more than eight hundred active ministers, representing twenty-one denominations from fully two hundred counties in the State of Texas.

We acknowledge with gratitude the gratious leadings of Gods Providence in all things. We record with reverent hearts the profound conviction that this movement is of God.

It has been a session of spiritual fellowship when more than eight hundred pastors of our Protestant Churches of Texas have been sitting together for three days thinking about and praying about the common interests of the kingdom of our common Lord and Master. Our hearts have been moved with this earnest of the fellowship that is to be ours after the victory is won.

The Interchurch World Movement is not a scheme for organic union but a plan whereby the Protestant Churches of America may co-operate in carrying on their educational, missionary and benevolent programs, at home and abroad. It is first of all an effort to survey the needs

programs, at home and abroad.

est of all an effort to survey the ne as first of all an effort to survey the needs of the whole world, and measure the whole responsibility of the church. This is the first time in history that the Christian churches of North America have ever attempted to study the condition of the whole world. "These surveys stand before the Christian church as the greatest challenge it has ever faced since it received the great comfaced since it received the great com-mission," and they have revealed the magnitude of the unfinished task and the inadequacy of the efforts which the church has as yet put forth.

it further proposes a program by which the churches may unitedly attack their common task. That task is fourfold: To bring the whole church to a recogni-tion and acknowledgement of the stewardship of life and possessions; to enlarge the scope and improve the methods of missionary education; to win souls; the chief business of the church; and to enlist the whole life of the church for Christian variety.

Christian service. We approve the spirit and progress of the movement since the World Survey Conference was presented to us by the Intercharch leaders at the Texas Pastors' Conference. We feel that this is a program in which all the churches of Christ could co-operate and venture to hope that the day may soon come when they will be found in such fellowship of service.

We recommend the approval of the undings of the Atlantic City Conference. We urge that our pastors in their respective ecclesiastical fellowships use every influence to secure adequate support for the ministry and an adequate provision for the care of the aged and infirm ministers and their dependents, and we are persuaded that the realization of we are persuaded that the realization of this program will make this possible. We recommend that all pastors coperate in the holding of the county mass meetings in order that this program and the fellowship of its service may be brought to all local churches.

We urge that every minister sympathetically study this movement, and

thetically study this movement, and humbly and eastly pray that God may guide in all thinks and give us the grace to follow where hie leads. Respectfully submitted, Rev. Brooks I. Dickey, D. D., chairman, Presbyterian. Respectfully submitted, Rev. Brooks I. Dickey, D. D., chairman, Presbyterian, U. S., San Antonio; Rev. W. R. Hall, D. D., Presbyterian, U. S. Milford; Rev. B. A. Hodges, D. D. Presbyterian, U. S. A. Temple; Rev. J. Walter Hall, Nazarene, Hamlin; Rev. A. E. Ricker, D. D. Congregational, Dallas; Rev. J. C. Williams, D. D., M. E. Protestant, Tehuacana; Dr. R. S. Hyer, President S. M. U., Dallas; Rev. F. S. Erne, Evingelical, San Antonio; Rev. Chas. L. DeBow, M. E. Episcopal, Dallas; Rev. R. L. Irving, D. D. Presbyterian, U. S. A., Ft. Davis; Rev. W. J. Johnson, D. D. M. E. South Dallas; Rev. Graham Frank, D. D., Christian Dallas; Rev. J. B. Holmes, D. D., Christian Et. Worth; Rev. Hiram B. Harrison Congregational, Houston; Rev. J. Frank Nouris, D. D. Baptist, Fort Worth; Rev. J. C. Calhoun, D. D. General Baptist (Col.) Galveston; Rev. J. T. McKissick, D. D. Christian, Midland.

TEXAS LEADERS CHOSEN FOR INTERCHURCH WORK

Noted Ministers Selected to Head Departments of Spiritual Resources,
Stewardship, Missionary
Education and Life Enlistment

Stewardship, Missionary
Education and Life
Enlistment.

Announcement was made today of the three departmental heads of the Interchurch World Movement for Texas, iollowing the very successful Pastors' Conference attended by more than 800 pastors of 21 denominations held at Dallas, and the womans training conference held in the same city. The heads of these three departments are Rev. H. L. Bell, pastor of the East Dallas Presbyterian Church, temporary chairman for Spiritual Resources: the Rev. H. E. Beckler, stewardship secretary of the Christian Church of Dallas, for the Department of Stewardship the Rev. David H. Templeton, pastor of the Presbyterian church. Department of Missionary Education. At the same time the personnel of the state advisory committee was completed and anniouncement was made of the appointment of the Rev. J. W. Wilbanks, pastor of the Presbyterian church of Childress, Texas, who will be assistant at the headquarters in Dallas for the organization of ounty conferences. Dr. Robert, S. Hyer former president of Southern Methodist University, has accepted the chairmanship of the advisory committee, and the Rev. Dr. Colby D. Hall, Dean of Texas Christian University, Fort Worth, is corresponding secretary. Other members are: Rev. J. B. Gonzales, D. D. Dallas, moderator of the Texas state conference of Congregationalists; Rev. F. M. Foust, (colored), Austin, extension agent of Tillotson College, and superintendent of the State Colored Congregational Conference: Rev. C. W. Dunn, Oliney, pastor Othey Cumberland Presbyterian Church; Rev. L. D. Anderson, D. D., Ft. Worth, pastor of the Central Christian Church; Bev. J. B. Holmes, D. D. Ft. Worth, Secretary of the Texas Christian Church; Rev. J. B. Holmes, D. D., Ft. Worth, Secretary of the Texas Spradical Church; Rev. J. B. Holmes, D. D., Fr. Worth, Secretary of the First Evangelical Church; Rev. L. D. Anderson, D.D., Ft. Worth, Secretary of the First Evangelical Church; Rev. L. D. Anderson, D.D., Ft. Worth, Sersie Girder Butty, Dallas, Freident of the

Special Showing Ready-to-Wear Millinery

A wonderful collection of Beautiful Trimmed Hats, priced special at

Fifty ladies, misses and children's ready-to-wear Hats at_____\$2.95 and \$3.95

EXTRA SPECIAL

Ladies pure thread silk hose in white, black and brown, both plain and lace effects, \$2.50 values at

\$1.95



SPRING SUITS

In all the wanted materials and best styles at prices astonishingly low. Two extra special numbers at \$25 and \$35

Something new to show you in every department. Come take a look and be convinced

WOODROOF-BRAGG DRY GOODS CO.

The Place Most People Trade

parents, Mr. and Mrs. J. P. Rich- left. ie, of route five.

Light Crust Flour at G. M.

week from an extended visit to that he will be greatly benefitt- stantial firm. J. C. Mason returned last points in east Texas, where he ed by same, and that he will We are glad to have Mr. 8. Caleb wasn't afraid of a hard had been to look after some business matters.

Dr Johnson, Dentist has offices with Dr M Armstrong.

Mr. Burgess, Merkel's most excellent superintendent of the schools spent Saturday and Sunday with his parents at Lubbock returning for his duties Monday morning.

Party who moved my Plow from near mud hole in Largent ane is requested to pay for this notice and return plow at once. Lee D. Williams.

Born to Mr. and Mrs. Andy E. Brown on the 8th., a bouncing baby boy. Mother and baby doing nicely, and Andy, well he is just proud father.

Miss May Lassiter visited her sister miss Agnes, who has a position with the Fullwiler Company, of Abilene, and the latter was up first of the week for a visit with home folks.

Henry J. Askew the pleasant efficient bookkeeper at the Merkel Lumber Company returned

first of the week from his home BUYS INTO GROCERY at Zephyr, Texas, where he had been called to the bedside of his father who was badly hurt in a Mrs. H. E. Spears of Kempner cotton gin. He reports his father Texas, is here for a visit to her getting along nicely when he citizen and successful business

soon be back home sound and Booth and his excellent family

BUSINESS IN MERKEL

A. R. Booth a former splendid man of Hawley recently pur- 14:6-15. chased an interest in the Bob 4. Caleb was a man of courage, Martin Grocery Company of Mrs. N. Hancock. Eld. Geo. W. Cypert left Wed- Merkel, also a nice home on Oak 5. Caleb wasn't afraid to be in a tf. nesday for Temple where he will Street, and with his family mov- minority, Yates Brown. undergo an operation. We join ed to same and is now fully iden- 6. Caleb knew how to keep his host of friends in the hope tified with this splendid and sub- young, Lula Sharp.

as citizens of our city.

B. Y. P. U. PROGRAM

For Sunday, March 14, 1920. 1. Leader, Willie Swann.

2. Prayer. 3. Scripture Lesson, Joshua,

7. Solo, Athenea Boden. job, Wilma Garrett. 9. Caleb Wholly followed the Lord his God, Bro. Parrack.

THURSDAY CLUB

The Thursday Club met at the home of Mrs. Robert Hicks, Thursday, March the 4th. There were many kinds of fancy work even "darning socks", and some interesting games of 42. After a delightful afternoon spent in this hospitable home the hostess assisted by Miss Pauline Johnson served delicious cream and cake to Mesdames Howard. West, Grimes, Miller, Briggs, Arrangton, West, Jones, Hancock, R. I. Grimes, James West, Misses Ingram, of Midland, and Miss Pauline Johnson and little Miss Clara Louise Miller, Elizabeth Duncan Briggs, Mary Elizabeth Grimes, and the hos-

DR. McGUIRE Graduate Optician Ballinger Texas At Dr. Smith and Grimes Office Second Wednesday and Thursday of each Month Merkel, Texas

Land Values Never Go Down

- If you contemplate buying a farm in the Great Merkel Country, you may rest assured that you will never be able to buy cheaper than the values of today.
- Our listings include various sized tracks all over this sec-
- Our listings in the city property are not exhausted. Several nice houses for sale.

Merkel Realty Co.

W. O. BONEY

WALTER JACKSON

FARMER'S INCOME

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 Accruai Basis for Computing.

A farmer, shopkeeper, or tradesman must figure up his net income for 1919; and if the farm or business income 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

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 he cost of minor repairs on buildings (but not the dwelling house), on fences, vagons 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

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 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 peceipts and expenses that to the taxable year, excl

earned and expenses inc vious or succeeding yea

PHOTOGRAPHS OF THE BETTER KIND

A good portrait of mother or dad, sister or brother, sweetheart or friend is always appreciated. Today or in a few years, or when our loved ones have departed, as time goes on the portrait becomes inestimable in value.

Have that picture made NOW for your loved ones who care for you. We are prepared to give you the best in photographs. QUICK Service Kodak Finishing

THE COZY STUDIO JNO. C. REINHARD, Manager