

## FROM WHERE WE STAND It's Income Tax Time

For quite some time now we have wanted to write something on records for income tax purposes. We came across the following written by W. T. McAllister, Farm Management Specialist, Agriculture Extension Service, University of Delaware.

We pass it on to you with the hope you might enjoy it and get some real value from it

At least that's how it looks from where we stand.

When I was a boy back on the farm, the barn door right beside the hay chute was my Dad's favorite place for important figures and records. He always felt it had certain advantages over a piece of paper — it wasn't so likely to blow away or get lost. Besides, in bad weather he could do his figuring and watch it rain, too.

Of course, Dad, in his day, didn't worry much about income tax. That was something for the Wall Street tycoons and Dad was only a country boy. But it's different today. Almost everyone has to pay some income tax or at least file a tax return. Let's admit that most of the financial records kept on the farm today are kept for the purpose of tax filing.

Farming since Dad's day has changed from "a way of life" to a highly complex and competitive business venture. Modern farming has a multitude of cash expenses and receipts and large capital investments with their high depreciation costs. The chances are that the farmer who still attempts to keep his records "on the barn door" or "in his head" is paying more tax than necessary.

It's not hard to keep track of the big receipts such as the milk checks, the sale of wheat, and the bouncing check you got for Old Bessie the cow. But, how about the great quantity of

small expenses—many of them paid in cash—such as bolts, nails, lumber, window glass, repair parts, twine, etc.? If you don't put them down in some permanent record book as they occur, you are going to forget about many of them.

Even though most farm records are kept for income tax filing purposes, these same records can be of value to the farmer for other purposes, too.

A good, carefully kept record will provide a historical picture of the performance of the farm. It points out the enterprises on your farm that are making money for you. Also, good records will indicate the weaknesses in your farm business.

Records furnish you with a basis for comparing your crop and livestock yields with various feeding or fertilizer treatments, with different breeds or varieties, with other farmers in your community, and most important of all, with the progress you are making in improving the productivity of your farm.

If properly used, farm records show you the progress you have made, the strong points you want to emphasize in your farm, the weak points to be improved, and serve as a basis for developing a long-time farm plan designed to yield the largest possible family income.

When your tax filing jobs are finished, don't file your record book away somewhere, never to be seen again. Instead, go over the book carefully, analyze each enterprise, study your labor and machinery costs, compare your yields with other good farmers, and decide, now, what changes you are going to make in your farming program in 1961.

Get the New Year off to a good start—get a good farm record book, keep it, and use it in 1961.



### THIS WEEK

—In Washington

With Clinton Davidson

### New Administration

Democrats succeed Republicans in charge of the Administrative branch of government in Washington this week for the first time in 28 years

There are remarkable similarities, as well as significant differences, between the times, the problems and the Presidents of 1933 and 1961. A great deal of history has been made between those years.

It has been my privilege through all of those years to know well the Presidents and many of the lesser government officials and congressmen, and to be associated with them in history-making events.

My regard and respect for nearly all of them as loyal, honest and devoted public servants have grown over

the years. Many of them have served their country at a great personal sacrifice.

**Troubled Times**  
John Fitzgerald Kennedy, like Franklin Delano Roosevelt, becomes President of the United States in a period of national and world crisis.

When Roosevelt took office the Nation was in the depths of a depression that bordered on panic. Fear gripped a Nation in which millions were unemployed and breadlines stretched through city streets. A million farmers had lost their land and their homes.

We faced a desperate financial crisis that led to the closing, temporarily, of all banks. A ruthless dictator, Adolph Hitler, was rising to power in Germany, and threatening world peace.

**What About Kennedy?**  
Like Roosevelt, Kennedy is the personable scion of an old and wealthy family. There are similarities, too, in their political, social and

economic philosophies. The United States again, as in 1933, has a serious unemployment problem, with more than 5 million jobless. Steel mills are operating at about half capacity. Farm income is low, and the \$9 billion stockpile of surpluses is a problem.

Tremendous spending in foreign aid has resulted in a drain on our gold reserve that has placed the dollar in jeopardy. Washington spending is at a peace-time record rate of almost \$80 billion a year. Taxes are high.

Another ruthless dictator, Nikita Khrushchev of Russia, and his 80 million communist cohorts are threatening to plunge the world into an unthinkable hydrogen bomb war.

We are at a critical period in history that demands wise and firm leadership in America and the Free World, if we are to remain free. We hope and pray that John F. Kennedy has those qualities.

**CARE FOR BATTERY**  
Cold weather puts an extra load on the battery of your tractor, truck or automobile, and Penn State extension agricultural engineers say it is especially important to have the battery fully charged to take care of every need.

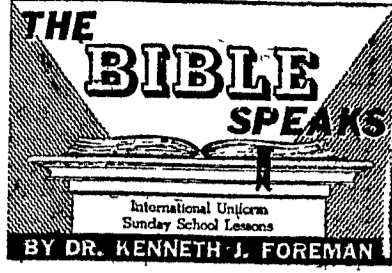
## RURAL RHYTHMS

### TRAMPS

By: Carol Dean Huber

Beggars seldom come up to a farmhouse anymore; But years ago we often found one knocking at the door Asking sort of plaintively, "Can you spare a bite For a weary traveler, and a place to spend the night?"

Mom prepared a plate of food, and Daddy fixed a bed In the dry and cozy barn or in the wagon shed. They never turned a man away, but shared their simple fare With every beggar man or tramp who came a knocking there.



International Uniform Sunday School Lessons  
BY DR. KENNETH J. FOREMAN

Bible Material: John 4.  
Devotional Reading: John 1:43-51.

### Can This Be—?

Lesson for January 22, 1961

**B**ELIEF does not always burst like the sudden turning-on of a thousand floodlights. Belief may come slowly, like the twilight at dawn, first only a glimmer on the edge of darkness, a sliver of lighter grey along a cloud's rim, growing into the glory of another sunrise.

So it has always been. Many books in the Bible are concerned with faith, or belief. Especially John. Not only is Jesus in the spotlight, but John turns the light also on those who believed—and on those who did not. Why did the believers believe? Why did the unbelievers fail to believe?



Dr. Foreman

### Can This Be The Christ?

Stories in the Bible get their names, often, not from the Bible itself but from some student or other (perhaps centuries ago) who tagged the story with a name it never lost. One such story is in John 4, its usual name is "The Woman at the Well." She certainly has the spotlight at first, but she does not keep it. Jesus, as always in the Gospels, is in the center of the picture; but the light, so to speak, is so held that it shines now on one, now on others of those who surround that central Figure. The story begins with the woman, but it does not end with her; it ends with the neighbors (she seems to have had no friends) who also believed. Let us look at just one thing in this story: how faith grew.

It began dumbly enough, to be sure. The neighbors did not believe at all, and the woman very little. But she was beginning to have an inkling of the truth. Can this be the Christ? she said. This is the first stage of faith, and it is not very high. But it is necessary. Only from this can a higher step

be reached. This is the stage of hesitation, of doubtful inquiry; it is inquiry. It shows interest.

### They Kept Coming

Evidently this woman's neighbors did not laugh her off. Her trifle of faith was contagious. A man on the street may be looking up toward—what? He does not know, himself. He may have heard a new kind of plane overhead. But even if he is looking at nothing at all, one who sees him will look up too. We read that the men of Samaria went out to talk with Jesus and see him for themselves. The Greek word for "they were coming" "they came" to him is interesting. It is not the word that would be used for one single act. It is the form of the verb meaning a process is done over and over. It suggests that they did not all go out at once; they came out one by one, by groups. Some of them were slow to wake up than others. Faith came like that. People have different reaction-times when driving a car; some will put their foot on the brake quicker than others; they have different reaction-times about faith, too. Jesus did not hold against the late comers; he should we.

### "And We Know"

How do people come to be assured in their minds and hearts, that Jesus is indeed the Savior of the world, and the Savior? Very much as those maritans did. We usually begin some one else suggesting it. Maybe a parent, maybe a teacher. Maybe suggesting it timidly, not too confidently; but arousing our interest. The next step is personal contact with Christ. This is absolutely essential, the essential of any true Christian faith. No one can have deep faith in an X, a question-mark, and an unbodied name. This must be more than for a moment only. As Christ came to that place and stayed for two days—we can imagine how he must have been kept busy all day and far into the night—so he must be in our minds, our hearts, only after experiences like that one can say, "I have heard myself, and I know." This knowing is not like knowing that 2 + 2 are 4. It is the kind of knowing which person meets person, a knowing born of faith, bringing forth its full power.

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## Now Is The Time . . .

BY MAX SMITH



MAX SMITH

**TO SANITIZE DAIRY UTENSILS PROPERLY**—The sanitizing of milk house equipment is necessary but should be done only to clean utensils and just prior to using. Sanitizing means killing the bacteria that may be on the utensils, and does not mean the cleaning or washing of the equipment. After the utensils have been thoroughly washed, rinsed, and stored the sanitizers come into play before the next milking. All sanitizers should be drained from the utensil before using.

**TO ADJUST PROTEIN FEEDS**—The type and quality of roughages used should determine the protein content of the grain mixture fed to dairy cattle. A grain mixture containing about 12% protein is sufficient if cows are fed excellent quality legume roughage. With poor quality roughage a 16 to 18% ration is needed for good production and body weight. The testing of the hay and silage for feed nutrients is the best way to know the true feed value.

**TO ORDER SEEDS EARLY**—One of the best ways of getting the quality and variety of seeds desired is to order and take delivery early; this is true in all types of garden and flower seeds and especially true with alfalfa or clover that is to be broadcast by early March.

**TO FEED MOLASSES**—All types of livestock may utilize molasses in their rations or on the roughages; this is an economical source of nutrients and energy and in most cases will increase the palatability of the feed or hay. With both dairy and beef cattle from 5 to 10% of Molasses may be mixed with the grain ration. With poor quality hay consumption may be increased by mixing molasses with hot water (1 part molasses—2 parts hot water) and sprinkling over the hay as fed in the trough or manger.

### Lancaster Farming

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