

# THE SPEARMAN REPORTER

Successor to the HANSFORD HEADLIGHT

TWELVTH YEAR

Spearman, Hansford County, Texas, March 5, 1920

Number 13

## A GOOD NAME

"A good name is rather to be chosen than great riches."

So says the good book.

This fact has always been appreciated by those who have guided the policies of our institution and who have given it "a good name" for safety, service, strength and stability.

It adds to the good name of an individual or an institution to be affiliated with a bank that has a good name.

THE  
**First National Bank**  
of SPEARMAN

### New Arrivals

The celebrated Red Star flour, every sack is guaranteed.  
Stock salt in any quantity.  
Sugar, as much as you want.  
Onion sets.

MAIZE MERCANTILE CO.

### Cane Seed

I have about 3,000 pounds of good cane seed for sale.  
W. C. SOWELL,  
at the Micou old place, six miles southeast of Spearman.

### Coal! Coal!

Car load of good coal just received at the Whitehouse Lumber Co. 13ft.

### Feed For Sale

Bundle maize for sale at 10 cents per bundle. See J. C. Hancock, 5 miles southwest of Spearman. 13-2

### Private Money

I have \$20,000.00 can loan at once three to seven years. See or write, DOCTOR HARGROVE, Texhoma, Okla.

A stock of 2x4, 2x6 and 2x8 oak just received at the White House Lumber Co. 9ft

## Hansford Abstract Company

ABSTRACTS  
AND  
INSURANCE  
Since 1905

We have just received state rating for insurance on buildings in Spearman. Let us write you that line of insurance now. Better to have insurance and not need it than to need it and not have it.

We made, own and operate one of the most complete Abstract plants in the panhandle. Let us serve you.

Will be located in Spearman within thirty days.

Address either  
Hansford or Spearman

## Sherwin-Williams Paint

The Kind You Have  
always Used

### IN A CLASS BY ITSELF

Complete line of House Paint,  
Floor Paint, Stains and Var-  
nishes.

**Hale Drug Company**  
SPEARMAN

The Store with the Up-Town Service

### Federated Church Movement

The plan to build a union church at Spearman is receiving serious consideration at the hands of men who do things, and no one need not be surprised if at any time the movement assumes definite form. J. E. Hill of the Panhandle Lumber Company was in Spearman again the first of the week and has instructed his manager at this place to hold himself in readiness to donate as much in money or material as any other yard in Spearman or the Spearman territory. In fact he says that the Panhandle will club with the other yards of Spearman and donate \$1,000 each. This will make a start of \$6,000. Another business man of Spearman says his firm will donate as much as any firm or individual in the country toward the erection of such a church. The Reporter knows very little about church building, but we judge that such a structure should cost in the neighborhood of \$25,000. Regardless of cost, the thing that the Reporter favors is to put all the money into one good building instead of half a dozen poor ones; hire one good man and pay him a good salary instead of half a dozen men who are not fitted for the ministry and who are compelled to eke out a miserable existence on whatever their small congregations turn their way. We believe that a man can preach better if he has a bank account. There is nothing in the world since prohibition came, that has a tendency to make roses bloom on every bough, like a nice little balance in the bank, and no man can lay aside anything for a rainy day on the salary paid the average preacher. Therefore the crying need is for fewer and better preachers. The better the preacher the more people will go to hear him and the larger the collections will be. The Reporter is thinking seriously of running a list every week of the names of those who will make a good healthy donation toward the building of a non-sectarian church at Spearman. Who will lead the list with \$1,000 or more.

### Another Big Elevator

Henry B. Hackett arrived Monday from White Deer to take charge of the Alva Roller Mill's business here. Mr. Hackett informs us that as soon as the weather permits his firm intends to begin the erection of an elevator at this place, and that it will be one of the very largest in the entire country. The Alva Roller Mills make the famous "Honey Bee" flour and handle all kinds of grain. Mr. Hackett also represents the Triangle Distributing Company, dealers in gas and oils, and sells the Fordson tractor. The Reporter is glad to see these two big companies come to Spearman. They will make business for the town and business is what we want.

### Tractor Farming

Mr. and Mrs. Will Johnson and son and daughter Beryl and Faye were in Spearman last Saturday, trading and looking after business matters. This happy and prosperous family reside on the Greuver old place, 13 miles northwest of Hansford. Mr. Johnson is a wheat grower and happens to be one of those who never makes a failure. He farms right, and finds that it pays. But the most remarkable thing about Mr. Johnson's farming is that he never uses a team. All the plowing, hauling, harvesting, marketing and other work about this ideal farm is done with tractors. He uses the "Rumley Oil Pull" and says it is the best tractor on the market.

J. C. Nell was in from the Robinson and Bennett ranch, north of town, Thursday.

Miss Vera Crawford is in the city this week, making arrangements to open up a stock of millinery goods here.

A. F. Garner and Jake Daugherty, prosperous young farmers from the south flats country, were trading in the city Thursday.

Mrs. Lyman J. Hillhouse and daughter Justine, returned Friday of last week from a several week's visit with relatives in Hooker.

The agent's cottage, in west Spearman is nearing completion so Mr. and Mrs. Bumpus and the children will soon be living at home. Mrs. Bumpus and the children just recently arrived from Illinois.

The dance at the Forsee Hardware building Wednesday night was not so well attended, on account of the extremely cold weather, but a splendid time is reported by those who did brave the storm.

## FARMER'S INCOME SUBJECT TO TAX

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 Accrual Basis for Computing.

A farmer, shopkeeper, or tradesman must figure up his net income for 1919; and if the farm or business income plus his other income was sufficient to 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 resold.

### 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 the cost of minor repairs on buildings (but not the dwelling house), on fences, wagons 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 cash.

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 sale.

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.

## Every Man's Reason Says

# "SAVE"

But every man does not save. That is where failures are made.

Are you intending to be a failure.

There always lies in front of every man a sure road to success and that is by the saving route. Think of what a fortunate thing it would be if you could walk into our banking institution and find there all the dollars wasted in years past.

That cannot be done now but you may begin saving now and enjoy it later.

**Guaranty State Bank**  
SPEARMAN, TEX.

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 receipts and expenses that pertain to the taxable year, excluding income earned and expenses incurred in previous or succeeding years.

The oil wells are going good these days. The Coble Heywood, 19 miles south, is down 200 feet with everything moving along perfectly satisfactory, while the Beaver Oil and Gas 25 miles north, is down 400 feet and everything running smooth. If either strike oil - - - O, boy.

The Resident Lumber Company is building nice offices and large, substantial sheds for lumber at its yard near the railway track. This firm has a yard at Texhoma, also, and the managers are well known to a great number of Hansford county folks. H. L. Coate will have charge of the Spearman yard.

The Hillhouse drug Company is this week having an addition built to their store building, that they may better care for the large volume of business which is coming their way. In the good old summer time Mr. Hillhouse intends to use the cellar as a cold storage and will fit it up so that he can handle a car of ice at one time. This will enable him to sell ice at a price which will allow us poor folks to have ice tea occasionally. Hilly is a booster and the Reporter is glad to see this firm prospering.

If Pat Neff wants to run a good race out in these parts for governor of Texas he should lay off that graduated land tax stuff. This tax is perhaps alright and needed legislation for south and east Texas where there are many renters, but out this way renters are few. People own their own homes in the panhandle and plains country and they will not favor a legislation which will tax their homes out of their possession. This is only another reason why Texas should be divided into four states. Legislation which is good for south and east Texas will not work in west Texas. Pat Neff is one of Texas' biggest men today, but he won't get very far in the race for governor. In this part of the state on a platform that will tax the life out of a homeowner.

### Will Organize Post of A. L.

All ex-soldiers, sailors and marines of Hansford and adjoining counties are requested to meet at the court house in Hansford on Sunday, March 14, 1920, at 2:00 p. m., for the purpose of perfecting the organization of the Sullivan R. Spivey Camp of the American Legion. Everyone is invited to attend this meeting and the soldiers, sailors and marines are requested to be there in full force.

Remember the date and be on hand.

### Good Coal

Best Chandler, Colorado, coal at \$14 per ton  
12ft BOLIN-HALL GRAIN CO.

### For Sale

One Buick six automobile in good running order, priced to sell.  
12ft BRADFORD BROTHERS

### For Sale

About 18 pairs of Giant Carneaux pigeons, all red. These are the kind that raise the market squabs. A good start for someone desiring to raise squabs. These birds cost \$1.00 per pair. I will sell them at \$1.50 per pair.  
TOWER.

## Mustard Cerate

The old-time mustard ointment put up in a new and convenient form for application. If the baby wakes in the night with a bad cough and sister has a bad cold, just get the Mustard Ointment and rub the chest and, lo and behold, the cough and cold have vanished.

25c

## HILLHOUSE DRUG CO.

The People With the Goods  
SPEARMAN, - TEXAS

## SPEARMAN, TEXAS

Hansford County

See or write me if you want to buy lots in the coming city of the southwest.

Also have some choice buys in small tracts, 2 1/2 to 30 acres, near town.

I am in the market for a few OIL LEASES.

## Farm and Ranch Lands

for sale on easy terms. Any size tracts. I have what you want, the way you want it.

MONEY TO LOAN ON REAL ESTATE

J. R. COLLARD

Write for information

HANSFORD, TEXAS

## PLAIN TALK

For those who are waiting for the day when the government will take over the banks and our money will be just as good as gold, the following are some of the things that you should know about the situation.

There are thousands who are waiting for the day when the government will take over the banks and our money will be just as good as gold, the following are some of the things that you should know about the situation.

Do you want to get caught in the same way?

Of course you don't, but you will be just as sure as night follows day if you do not move and take your money now.

You have time if you don't move, but you have gold, silver, and these are the things that you should have.

Come to with a dollar or more and get one of our Home Savings Bonds.

### The Farmers State Bank New Bank--Live Town TEXHOMA

GEY W. SLACK, President      C. A. THOMAS, Vice Pres.  
L. E. OWEN, Cashier  
ROY BOFFER, and S. SLACK, Members

BANKING IN ALL OF ITS BRANCHES

## Cream Station



Beginning  
Monday, March 1

I will be prepared to handle Butter Fat. Have made arrangements to handle any amount and will pay the top of the market for same.

After March 1, bring your cream to my store and get the CASH for same.

### John L. Hays Mercantile Co.

Everything Good  
to Eat

Spearman and Hansford

## JOE'S CAFE

Regular Meals at Noon  
Short Orders at all Hours.  
Popular Prices.

DON'T LEAVE SPEARMAN HUNGRY

## M. C. HEAD Grain, Coal, Feed, Storage

I am installing a feed crusher and an Old Style Stone Burr Mill. Will make a specialty of FRESH CORN MEAL.

See me for Cottonseed Cake.

West Side      SPEARMAN

Kelly-Springfield and Pennsylvania Tires and Tubes

## Buick

When you think of real automobiles you always think of the Buick—the superior car. It is absolutely the best car that can be bought for the money.

Ask the men who drive them. You will eventually buy a Buick, so why not place your order now.

ATTRACTIVE BARGAINS IN USED CARS

### The City Garage

L. W. BOOTH, Prop.

EAST SIDE

QUYMON

## The Spearman Reporter

Published weekly by the Spearman Reporter Co.

Subscription price, \$1.00 per year in advance. Single copies, 10 cents. Entered as second-class matter, October 21, 1933, at the postoffice at Spearman, Texas, under the act of August 2, 1929.

Post Office at Spearman

APPOINTMENTS

(Subject to the action of the Democratic primary election, to be held July 28, 1933)

For County and District Clerk  
KENNETH C. NEEDY

For County Treasurer  
J. H. RICHARDS

For Tax Assessor  
E. R. WOODRUP

## INCOME TAX RETURNS DUE

Business Men, Farmers and Wage Workers Must File Schedules of Income for 1932.

MARCH 15 LAST FILING DATE.

Net incomes of \$1,000 or over, if single; or \$2,000 or over if married, must be reported.

The income tax imposed by Act of Congress on earnings of the year 1932 is now being collected.

Returns under oath must be made on or before March 15 by every citizen and resident who had a net income for 1932 amounting to:

\$1,000 or over, if single; or if married and living apart from wife (or husband); or if widowed or divorced.

\$2,000 or over, if married and living with wife (or husband).

The status of the person on the last day of the year fixes the status for the year with respect to the above requirements.

Under any of these circumstances a return must be made, even though no tax is due.

Husband and wife must consider the income of both, plus that of dependent minor children, in meeting this requirement; and, if sufficient to require a return, all items must be shown in a joint return or in separate returns of husband and wife.

A single person with minor dependents must include the income of such dependents.

A minor who has a net income of \$1,000 or more is not considered a dependent, and must file a separate return.

Personal returns should be made on Form 1099, unless the net income exceeded \$2,000, in which case Form 1040 should be used.

Residents of Texas should file their returns with, and make payments of income tax to, Alexander K. Walker, Collector of Internal Revenue, Austin, Tex.

How to Figure Income.

The best way to find out whether one must file a return is to get a Form 1099, and follow the instructions printed on it. That form will serve as a reminder of every item of income, and if a return is due it tells how to prepare and file it.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office.

Guesswork, estimates and other hazy methods are barred when a person is making out his income tax return. Accuracy and completeness must be insisted upon. The return is a sworn statement. As such it must be thorough and accurate.

Married persons and wage earners must ascertain the actual compensation received. Overtime, bonuses, shares in the profits of a business, value of quarters and board furnished by the employer and other items which are compensations for services must be included.

It must be borne in mind that compensation may be paid in other forms than in cash. A bonus paid in Liberty Bonds is taxable at the market value of the bonds. A note received in payment for services is taxable income at its face value, and the interest upon it is also taxable.

Other Returns Due.

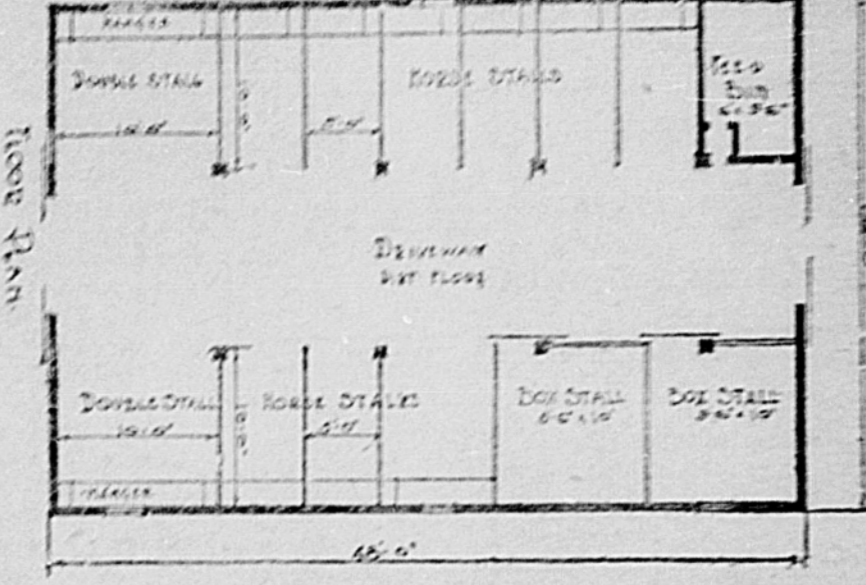
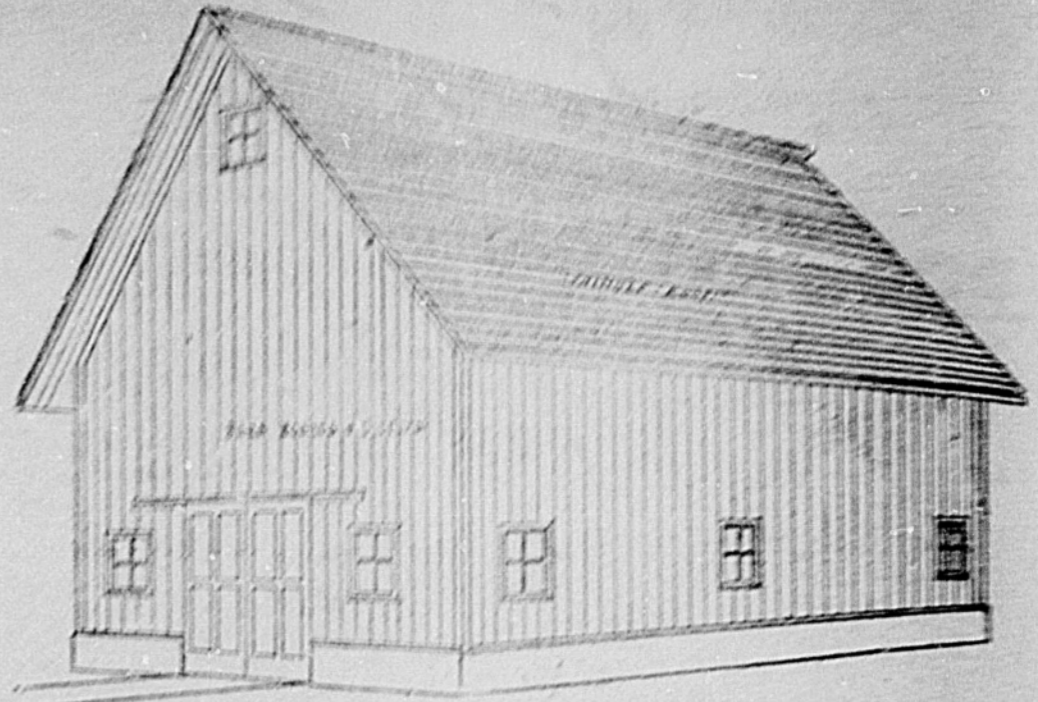
Every partnership doing business in the United States must file a return on Form 1095; and every personal service corporation must file a similar return.

Corporations must file annual returns on Form 1120.

Trustees, executors, administrators and others acting in a fiduciary capacity are required to file returns. In some cases, Form 1041 is used; in others, Form 1040; and still others, returns on both forms are required.

Information returns, on Forms 1090 and 1090B, must be filed by every organization, firm or person who paid, during 1932, an amount of \$1,000 in salary, wages, interest, rent, or other fixed or determinable income to another person, partnership, personal service corporation or fiduciary. These information returns should be forwarded directly to the Commissioner of Internal Revenue (routing division), Washington, D. C.

Frank E. Buckingham, an income tax expert, will be in Hansford on February 11. If you need assistance in making out your report, see Mr. Buckingham on that date.



Let Us Help You Plan that Barn. You need it; why not build it now.

.. Windmills and Well Supplies ..

## Panhandle Lumber Co.

R. J. McCASLIN, Local Manager

SPEARMAN, : : : TEXAS

## Uneed - A LUNCH

Hot  
Chile

Everything in the  
Short Order Line

at

ALL HOURS

Prices Right

Tower & ..  
Freeby  
Spearman

## Next

In the New  
Shop ..

we invite you to call and see our new shop at Spearman. New furniture and fixtures have been installed and we are prepared to attend to your wants in our line.

Lamm & Company  
J. L. Taylor & Co.  
National Tailoring Co.  
are companies I represent and there is good looks and quality in the clothes I sell.

.. SID CLARK ..  
Tailoring ..Barber.. Laundry  
Spearman, Texas

## L. A. Nicola

\* \* \*  
CARPENTER  
and  
CONTRACTOR

Plans and specifications  
furnished on application.  
I employ good mechanics  
and all work is guaranteed.

Let me figure with you  
if you contemplate building.  
No job too large or  
too small for me to give  
due consideration.

Headquarters at  
SPEARMAN

## LARKIN & SON

Guaranteed

Automobile Repair Work

Acetylene Welding  
Battery Repairing

We Sell the

## "Chevrolet"

AUTO and TRUCK

Can fit you out with any kind of a Chevrolet you want. Also a complete line of Chevrolet parts, accessories and supplies.

Call at our new garage in West Spearman and let us explain the merits of this wonderful car.

A BARGAIN IN A USED FORDSON TRACTOR



**Y**OU are fancy free when you select a *Born Tailored* suit—size or price doesn't limit your choice.

Several hundred dependable *Born* woolens are offered in every conceivable weave and coloring—to be made to your measure, in the style you like best.

At a price of \$35 or \$40 we offer very unusual values.

**P. M. Maize & Co.**  
.. DRY GOODS ..  
.. GROCERIES ..

**Now at SPEARMAN**

**Butcher's Refrigerator**

and complete outfit for sale at a bargain.

**Bonner Grocery Company**  
GUYMON, OKLA.

**Do You Want the Best?**  
WE HAVE

**WILLARD STORAGE BATTERY SERVICE**

My old friends and customers will find me located at the first door north of the Jordan Oil Co., and better prepared than ever to do all kinds of battery repairing, being better equipped. Come and see me as often as you wish for free distilled water service and hydrometer reading and inspecting.

I desire to express my hearty appreciation of your patronage in the past, and assure you that I shall make every effort to merit all the patronage that comes our way.

I do all kinds of battery repair work and can sell you a Willard Battery as cheap as you can get one anywhere in the United States.

**Guymon Battery Co.**  
NAT COX, Manager

**DRAY**

Any kind of Team Work

Hauling of any kind, any time, any distance. Good teams and wagons.

Meet all trains for freight and baggage.

Prices reasonable.

**Lone Star Transfer**  
OSCAR McLEOD  
SPEARMAN

**Ladies**

**COATS and SUITS**

Big line of the very latest styles just received.

We invite our Hansford county friends to make our store headquarters when in GUYMON.

**LATHAM Dry Goods Co.**

**Goodwill Oil Co.**

Spearman, Texas

We carry a full line of Petroleum products.

Let us know what you need. Our motto is

Quality and Service

**H. G. Smith**  
Manager

Mine run nut coal at \$12.50 per ton  
Panhandle Lumber Co. 94f.

**NOW READY**

**O**UR big stock of Lumber and other building material is now open and ready for the inspection of the public.

The material we have in stock is all first class in every particular, and our prices are right.

Let us figure on your bill. We are here to serve you.

**SUMMERS - HOOD**  
Lumber Company  
Near the Depot - SPEARMAN

Notice

We are in the market to buy the mineral rights under your land. We wish to hear from every land owner in Texas.

GIDEON OIL, COAL & STEEL CO.  
1502 12 Elm St., Dallas, Tex.

Remember—We answer no letters unless you send one dollar to register yourself as correspondent and friend of the company. (We will send you share of stock for the dollar that you send.)

P. S.—We want to employ a representative in each County in the state.

Kodak Developing

I will develop your Kodak films at a reasonable price. Work guaranteed to be first class in every particular.

HOWARD CLINE,  
1214 At the Hale Drug Co.

We now have a good stock of most anything in the building material line including creosote posts, wire, nails, glass, doors, brick, lime, sand, cement, wall board, roofing paper, and all kinds of building paper.

White House Lumber Co. 94f.

**City Dray and Transfer Line**  
RALPH C. STORRS, Prop.

I will give your work in this line that particular attention which you will appreciate. My rates are 5c per 100 lbs. on 1,000 pounds or over.

We Deliver the Goods

Try Us

**.. C. D. WORKS ..**  
Attorney-at-Law

Will practice in all courts. Special attention given to Land Practice and Probate matter. Abstracts prepared. Titles examined and perfected.

Real Estate. Farm and Ranch Loans.

Notary Public

HANSFORD

**Tanks of All Kind**

for the HOUSE,  
STORAGE or STOCK

Galvanized Well Casing and Galvanized Ventilated Flues carried in stock or made to order.

Complete line Standard Pipe Fittings.

Radiator repairing a specialty.

Write or Phone. Your order will be given prompt attention.

**HOLT'S TIN SHOP**

Perryton, Texas

**SAY**

**Mr. Property Owner**

How about that new home, barn and other improvements you have been planning so long. The problem won't be half so serious if you will come to us and let us face it for you.

The only way to economize on your material bill is to buy the best. That's the only kind we sell. Money spent now for a home will give years of added comfort and pleasure and is money well spent.

Full line of Building Material, also Coal, Wire, Nails, Posts, and in fact anything you will find in an up-to-date Lumber Yard.

**White House Lumber Company**

W. E. CALAWAY, Manager

SPEARMAN, .. Phone 16 .. TEXAS



# HARDWARE

We are now in our new building at Spearman and rapidly stocking up with

Hardware and Implements

Call and see our new store.

## Andrews Hardware Company

HANSFORD, - - - TEXAS

### The Rumley Oil-Pull .. Tractor ..

The Most Successful Tractor Built

The Advance-Rumley Line for 1920 includes four sizes of the famous Rumely Oil Pull Tractor—12-20, 16-30, 20-40 and 30-60 H. P.;—and five sizes of the Rumley Ideal Separator, 22x36, 28x44, 28x48, 32x52 and 36x60, all standard in design and construction.

The Oil Pull record best speaks for itself. Its ten successful years in the field, assures the purchaser of an Oil-Pull that he is getting a tractor of proven durability and efficiency. It has stood the test of time --- the only real test of anything.

**WILL A. JOHNSON**

AGENT

Postoffice: - - - Texhoma, Oklahoma  
Residence: 13 miles northwest of Hansford

## Big Jo

### LUMBER CO.

Opening their yard in Spearman. Full line of lumber and building material now in transit.

We will soon be ready for business and want to figure on your bill.

**W. T. BRATTON, Manager**  
SPEARMAN

Service Cars Ford Station

## City Garage

JOE HAYS, Proprietor

Automobile Repair Work

Accessories and Supplies  
Gas and Oils  
Autos Repaired—Fords Fixed.

I sell the Buick and Oakland

Successor to Dillow and Son  
Spearman, - - - Texas

#### Notice to the Public

I will sell wood for \$5.00 per four-horse load. It will be necessary to either phone or come to headquarters before getting the wood, otherwise you will be treated as trespassers. Positively no hunting allowed.  
W. T. COBLE,  
Owner of the Turkey Track ranch.

#### Notice

No hunting or fishing will be allowed in the Diamond C pastures, on the headwaters of the Palo Duro. These lands are posted and trespassers will be prosecuted.  
JAMES H. CATOR & SON.

#### Horses for Sale

Several good work teams for sale. See Edd Close, 13 miles southwest of Spearman. 9/1

WALTER R. ALLEN JACK ALLEN

**ALLEN & ALLEN**  
LAWYERS

Perryton, - - - Texas

#### WALLACE G. HUGHES

.. Lawyer ..

Suites 3 and 4 First National Bank Building  
Guymon, Oklahoma

FRANK M. TATUM W. C. STRONG

**Tatum & Strong**  
ATTORNEYS - AT - LAW

Dalhart, - - - Texas

### DR. JARVIS

DENTIST

Perryton, - - - Texas

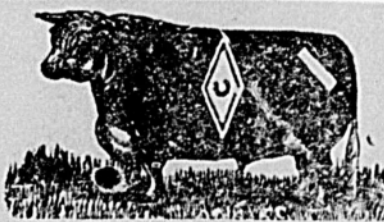
#### Correct English

How to use it.

A MONTHLY MAGAZINE

Send 10 cents for sample copy to

Correct English Publishing Co.  
Evanston, Illinois



Brands; Diamond C on left side slash \ on left hip.  
Ear Marks; Crop on left & under half crop on right.  
Range on head-waters of the Palo Duro.  
J. H. Cator & Son, Hansford

#### How's This?

We offer One Hundred Dollars Reward for any case of Catarrh that cannot be cured by Hall's Catarrh Medicine. Hall's Catarrh Medicine has been taken by catarrh sufferers for the past thirty-five years, and has become known as the most reliable remedy for Catarrh. Hall's Catarrh Medicine acts thru the Blood on the Mucous surfaces, expelling the Poison from the Blood and healing the diseased portions.  
After you have taken Hall's Catarrh Medicine for a short time you will see a great improvement in your general health. Start taking Hall's Catarrh Medicine at once and get rid of catarrh. See for testimonials, free.  
F. J. CHENEY & CO., Toledo, Ohio.  
Sold by all Druggists, etc.

# Alva Roller Mills

DEALERS IN

## GRAIN

We will pay the highest price for Wheat, Oats, Kafir, Barley, Rye, Maize, and can handle any amount at any time.

Figure With Us Before You Sell

Triangle Distributing Company ..

**GAS and OILS**  
FORDSON TRACTORS

**H. B. HACKETT**  
Manager

On Grain Row, Near the Railway  
Spearman

### HAD CHRONIC BRONCHITIS FOR TWENTY-SIX YEARS NOW WELL AND HAPPY THIS IS WORTH READING

The experience of Mr. E. J. Tou-palik, 1488 Rose street, LaCrosse, Wisconsin, is chiefly remarkable on account of the length of time he was afflicted.

He writes: "I have been suffering with chronic bronchitis for twenty-six years and every winter I would catch cold and become so hoarse I could not speak for six or eight weeks. I could get only temporary relief.

"This winter I was taken with Grip and was in awful shape. A fellow workman advised me to take PE-RU-NA. By the time I had used three-fourths of a bottle, the hoarseness was gone, also that tired feeling. I am on my second bottle. Hereafter PE-RU-NA will be constantly in my house. It is the best medicine ever put up for the purpose."

For any disease due to catarrh or catarrhal conditions, PE-RU-NA is equally dependable. Coughs, colds, catarrh of the head, stomach trouble, constipation, rheumatism, pains in the back, side and loins, bloating, belching gas, indigestion, catarrh of the large and small intestines, are some of the troubles for which PE-RU-NA is especially recommended. PE-RU-NA can be purchased anywhere in either tablet or liquid form.

#### For Sale

We are now booking orders for Nancy Hall, Southern Queen, Buckskin Yam and Black Spanish potato slips (three early kinds) Will have cabbage, tomato and pepper plants.  
T. JONES & CO.  
Clarendon, Texas.

#### No Fishing or Hunting

Fishing and hunting is positively forbidden on the lands controlled by the undersigned, located in Hansford and Ochiltree counties, and known as the O'Loughlin ranch, the Simmons ranch and the Lindsay ranch. Trespassers will be dealt with as the law directs.  
HUDSON & SNYDER.

#### For Sale

Rhode Island Red eggs at 50c per setting of 17. Also, baby chicks after April 1, at 10c each.  
MRS. J. M. GLOVER,  
Spearman, Texas.  
Phone on Independent line. 1214

#### Bull for Sale

A thoroughbred two-year-old Hereford bull for sale. A choice individual from the W. W. Groom herd. See him at my farm near Kimball school house.  
B. V. ANDREWS.

Subscribe for the Reporter, \$1.50 per year

MONEY—to loan on your farm. The Farmers State, the new bank at Texhoma. Inspections made from here. No waiting.

Car Load of Bananas and Apples In Spearman Friday and Saturday, March 5 and 6  
T. D. BALLARD

### Hardware ..

WE HAVE IT

Windmills, Stock Tanks, Pipe, Casing, Wagons, Wire, Harness and Furniture

Everything for the Ranchman and Farmer

**JACKSON BROTHERS**  
GUYMON

## Ford Parts

About March 1, 1920, I expect to be in Spearman with a full line of

**Genuine Ford and Fordson Parts**

While in Spearman I will endeavor to render to the Ford and Tractor owners service that will be second to none.

Yours for business.

**R. W. MORTON**

## Hobbs Auto Co.

Dealers In

**DODGE BROTHERS**  
MOTOR CARS

Place Your Order With Us for Cars.

Perryton, - - - Texas

## TOWER

Painting Company  
and WALL PAPER

We Guarantee the Goods

# THE SPEARMAN REPORTER

Successor to the HANSFORD HEADLIGHT

TWELVTH YEAR

Spearman, Hansford County, Texas, March 5, 1920

Number 13

## A GOOD NAME

"A good name is rather to be chosen than great riches."

So says the good book.

This fact has always been appreciated by those who have guided the policies of our institution and who have given it "a good name" for safety, service, strength and stability.

It adds to the good name of an individual or an institution to be affiliated with a bank that has a good name.

THE

## First National Bank

of SPEARMAN

### New Arrivals

The celebrated Red Star flour, every sack is guaranteed. Stock salt in any quantity. Sugar, as much as you want. Onion sets.

MAIZE MERCANTILE CO.

### Cane Seed

I have about 3,000 pounds of good cane seed for sale. W. C. SOWELL, at the Meador place, six miles southeast of Spearman.

### Coal! Coal!

Car load of good coal just received at the Whitehouse Lumber Co. 131f.

### Feed For Sale

Bundle maize for sale at 10 cents per bundle. See J. C. Hancock, 5 miles southwest of Spearman. 131f

### Private Money

I have \$20,000.00 on loan at once three to seven years. See or write, DOCTOR HARGROVE, Texhoma, Okla.

A stock of 2x4, 2x6 and 2x8 oak just received at the White House Lumber Co. 91f

## Hansford Abstract Company

ABSTRACTS AND INSURANCE Since 1865

We have just received state rating for insurance on buildings in Spearman. Let us write you that line of insurance now. Better to have insurance and not need it than to need it and not have it.

We made, own and operate one of the most complete Abstract plants in the panhandle. Let us serve you. Will be located in Spearman within thirty days.

Address either Hansford or Spearman

## Sherwin-Williams Paint

The Kind You Have always Used

### IN A CLASS BY ITSELF

Complete line of House Paint, Floor Paint, Stains and Varnishes.

## Hale Drug Company

SPEARMAN

The Store with the Up-Town Service

### Federated Church Movement

The plan to build a union church at Spearman is receiving serious consideration at the hands of men who do things, and no one need not be surprised if at any time the movement assumes definite form. J. E. Hill of the Panhandle Lumber Company was in Spearman again the first of the week and has instructed his manager at this place to hold himself in readiness to donate as much in money or material as any other yard in Spearman or the Spearman territory. In fact he says that the Panhandle will club with the other yards of Spearman and donate \$1,000 each. This will make a start of \$8,000. Another business man of Spearman says his firm will donate as much as any firm or individual in the country toward the erection of such a church. The Reporter knows very little about church building, but we judge that such a structure should cost in the neighborhood of \$25,000. Regardless of cost, the thing that the Reporter favors is to put all the money into one good building instead of half a dozen poor ones; hire one good man and pay him a good salary instead of half a dozen men who are not fitted for the ministry and who are compelled to eke out a miserable existence on whatever their small congregations turn their way. We believe that a man can preach better if he has a bank account. There is nothing in the world since prohibition came, that has a tendency to make roses bloom on every bough, like a nice little balance in the bank, and no man can lay aside anything for a rainy day on the salary paid the average preacher. Therefore the crying need is for fewer and better preachers. The better the preacher the more people will go to hear him and the larger the collections will be. The Reporter is thinking seriously of running a list every week of the names of those who will make a good healthy donation toward the building of a non-sectarian church at Spearman. Who will head the list with \$1,000 or more.

### Another Big Elevator

Henry B. Hackett arrived Monday from White Deer to take charge of the Alva Roller Mill's business here. Mr. Hackett informs us that as soon as the weather permits his firm intends to begin the erection of an elevator at this place, and that it will be one of the very largest in the entire country. The Alva Roller Mills make the famous "Honey Bee" flour and handle all kinds of grain. Mr. Hackett also represents the Triange Distributing Company, dealers in gas and oils, and sells the Fordson tractor. The Reporter is glad to see these two big companies come to Spearman. They will make business for the town and business is what we want.

### Tractor Farming

Mr. and Mrs. Will Johnson and son and daughter Beryl and Faye were in Spearman last Saturday, trading and looking after business matters. This happy and prosperous family reside on the Greuver old place, 13 miles northwest of Hansford. Mr. Johnson is a wheat grower and happens to be one of those who never makes a failure. He farms eight, and finds that it pays. But the most remarkable thing about Mr. Johnson's farming is that he never uses a team. All the plowing, hauling, harvesting, marketing and other work about this ideal farm is done with tractors. He uses the "Rumley Oil Pull" and says it is the best tractor on the market.

J. C. Neil was in from the Robinson and Bennett ranch, north of town, Thursday.

Miss Vera Crawford is in the city this week, making arrangements to open up a stock of millinery goods here.

A. F. Garner and Jake Daugherty, prosperous young farmers, from the south flats country, were trading in the city Thursday.

Mrs. Lyman J. Hillhouse and daughter Justine, returned Friday of last week from a several week's visit with relatives in Hooker.

The agent's cottage, in west Spearman is nearing completion so Mr. and Mrs. Bumpus and the children will soon be living at home. Mrs. Bumpus and the children just recently arrived from Illinois.

The dance at the Forsee Hardware building Wednesday night was not so well attended, on account of the extremely cold weather, but a splendid time is reported by those who did brave the storm.

## FARMER'S INCOME SUBJECT TO TAX

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 Accrual Basis for Computing.

A farmer, shopkeeper, or tradesman must figure up his net income for 1919; and if the farm or business income plus his other income was sufficient to 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 resold.

### 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 the cost of minor repairs on buildings (but not the dwelling house), on fences, wagons 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 cash.

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 sale.

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.

## Every Man's Reason Says

# "SAVE"

But every man does not save. That is where failures are made.

Are you intending to be a failure.

There always lies in front of every man a sure road to success and that is by the saving route. Think of what a fortunate thing it would be if you could walk into our banking institution and find there all the dollars wasted in years past.

That cannot be done now but you may begin saving now and enjoy it later.

## Guaranty State Bank

SPEARMAN, TEX.

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 receipts and expenses that pertain to the taxable year, excluding income earned and expenses incurred in previous or succeeding years.

The oil wells are going good these days. The Coble-Heywood, 19 miles south, is down 200 feet with everything moving along perfectly satisfactory, while the Beaver Oil and Gas 25 miles north, is down 400 feet and everything running smooth. If either strike oil - - - O, boy.

The Resident Lumber Company is building nice offices and large, substantial sheds for lumber at its yard near the railway track. This firm has a yard at Texhoma, also, and the managers are well known to a great number of Hansford county folks. H. L. Coate will have charge of the Spearman yard.

The Hillhouse drug Company is this week having an addition built to their store building, that they may better care for the large volume of business which is coming their way. In the good old summer time Mr. Hillhouse intends to use the cellar as a cold storage and will fit it up so that he can handle a car of ice at one time. This will enable him to sell ice at a price which will allow us poor folks to have ice tea occasionally. Hilly is a booster and the Reporter is glad to see this firm prospering.

If Pat Neff wants to run a good race out in these parts for governor of Texas he should lay off that graduated land tax stuff. This tax is perhaps alright and needed legislation for south and east Texas where there are many renters, but out this way renters are few. People own their own homes in the panhandle and plains country and they will not favor a legislation which will tax their homes out of their possession. This is only another reason why Texas should be divided into four states. Legislation which is good for south and east Texas will not work in west Texas. Pat Neff is one of Texas' biggest men today, but he won't get very far in the race for governor in this part of the state on a platform that will tax the life out of a homeowner.

### Will Organize Post of A. L.

All ex-soldiers, sailors and marines of Hansford and adjoining counties are requested to meet at the court house in Hansford on Sunday, March 14, 1920, at 2:00 p. m., for the purpose of perfecting the organization of the Sullivan R. Spivey Camp of the American Legion. Everyone is invited to attend this meeting and the soldiers, sailors and marines are requested to be there in full force.

Remember the date and be on hand.

### Good Coal

Best Chandler, Colorado, coal at \$14 per ton. 121f

HOLIN-HALL GRAIN CO.

### For Sale

One Buick six automobile in good running order, priced to sell. 121f

BRADFORD BROTHERS

### For Sale

About 18 pairs of Giant Carneaux pigeons, all red. These are the kind that raise the market squabs. A good start for someone desiring to raise squabs. These birds cost \$4.00 per pair. I will sell them at \$1.50 per pair. TOWER.

## Mustard Gerate

The old-time mustard ointment put up in a new and convenient form for application. If the baby wakes in the night with a bad cough and sister has a bad cold, just get the Mustard Ointment and rub the chest and, lo and behold, the cough and cold have vanished.

25c

## HILLHOUSE DRUG CO.

The People With the Goods  
SPEARMAN, - TEXAS

## SPEARMAN, TEXAS

Hansford County

See or write me if you want to buy lots in the coming city of the southwest.

Also have some choice buys in small tracts, 2 1-2 to 30 acres, near town.

I am in the market for a few OIL LEASES.

## Farm and Ranch Lands

for sale on easy terms. Any size tracts. I have what you want, the way you want it.

MONEY TO LOAN ON REAL ESTATE

J. R. COLLARD

Write for information

HANSFORD, TEXAS

## PLAIN TALK

You have been working for two, five, perhaps ten or twenty-five years, and how much actual money have you put away for a "rainy day?" for the unproductive period of your life which is yet to come?

There are thousands who at your time of life were short-sighted financially. Now they are old and penniless, and dependent either on relatives or the state.

Do you want to get caught in the same way?

Of course you don't, but you will be just as sure as night follows day if you do not save and Save Systematically.

You have time if you begin now but you have got to start, and there is no time like TODAY.

Come in with a dollar or more and get one of our Home Savings Banks.

### The Farmers State Bank New Bank---Live Town TEXHOMA

GUY W. SLACK, President C. A. TILGHMAN, Vice Pres.  
C. L. SWAN, Cashier  
ROY HOFFMAN and I. M. SLACK, Directors

BANKING IN ALL OF ITS BRANCHES

## Cream Station



Beginning  
Monday, March 1

I will be prepared to handle Butter Fat. Have made arrangements to handle any amount and will pay the top of the market for same.

After March 1, bring your cream to my store and get the CASH for same.

John L. Hays Mercantile Co.

Everything Good  
to Eat

Spearman and Hansford

## JOE'S CAFE

Regular Meals at Noon  
Short Orders at all Hours.  
Popular Prices.

DON'T LEAVE SPEARMAN HUNGRY

## M. C. HEAD Grain, Coal, Feed, Storage

I am installing a feed crusher and an Old Style Stone Burr Mill. Will make a specialty of FRESH CORN MEAL.

See me for Cottonseed Cake.

West Side SPEARMAN

Kelly-Springfield and Pennsylvania Tires and Tubes

## Buick

When you think of real automobiles you always think of the Buick—the superior car. It is absolutely the best car that can be bought for the money.

Ask the men who drive them. You will eventually buy a Buick, so why not place your order now.

ATTRACTIVE BARGAINS IN USED CARS

## The City Garage

L. W. BOOTH, Prop.

EAST SIDE

GUYMON

## The Spearman Reporter

PUBLISHED EVERY FRIDAY

ORAN KELLY, EDITOR-MANAGER

Entered as second-class matter November 21, 1919, at the postoffice at Spearman, Texas, under the act of March 3, 1879.

\$1.50 Per Year in Advance

### ANNOUNCEMENTS

(Subject to the action of the Democratic primary election, to be held July 24, 1920)

For County and District Clerk  
KEESE C. NESBITT

For County Treasurer  
MRS. J. H. BUCHANAN

For Tax Assessor  
H. R. WALDROP

## INCOME TAX RETURNS DUE

Business Men, Farmers and Wage  
Workers Must File Schedules  
of Income for 1919.

MARCH 15 LAST FILING DATE.

Net Incomes of \$1,000 or Over, if Single; or \$2,000 or Over if Married, Must Be Reported.

The Income Tax imposed by Act of Congress on earnings of the year 1919 is now being collected.

Returns under oath must be made on or before March 15 by every citizen and resident who had a net income for 1919 amounting to:

\$1,000 or over, if single; or if married and living apart from wife (or husband); or if widowed or divorced.  
\$2,000 or over, if married and living with wife (or husband).

The status of the person on the last day of the year fixes the status for the year with respect to the above requirements.

Under any of these circumstances a return must be made, even though no tax is due.

Husband and wife must consider the income of both, plus that of dependent minor children, in meeting this requirement; and, if sufficient to require a return, all items must be shown in a joint return or in separate returns of husband and wife.

A single person with minor dependents must include the income of such dependents.

A minor who has a net income of \$1,000 or more is not considered a dependent, and must file a separate return.

Personal returns should be made on Form 1040A, unless the net income exceeded \$5,000, in which case Form 1040 should be used.

Residents of Texas should file their returns with, and make payments of Income Tax to, Alexander S. Walker, Collector of Internal Revenue, Austin, Tex.

### How to Figure Income.

The best way to find out whether one must file a return is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income, and if a return is due it tells how to prepare and file it.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office.

Guesswork, estimates and other hit-or-miss methods are barred when a person is making out his Income Tax return. Accuracy and completeness must be insisted upon. The return is a sworn statement. As such it must be thorough and accurate.

Salaried persons and wage earners must ascertain the actual compensation received. Overtime, bonuses, shares in the profits of a business, value of quarters and board furnished by the employer and other items which are compensations for services must be included.

It must be borne in mind that compensation may be paid in other forms than in cash. A bonus paid in Liberty Bonds is taxable at the market value of the bonds. A note received in payment for services is taxable income at its face value, and the interest upon it is also taxable.

### Other Returns Due.

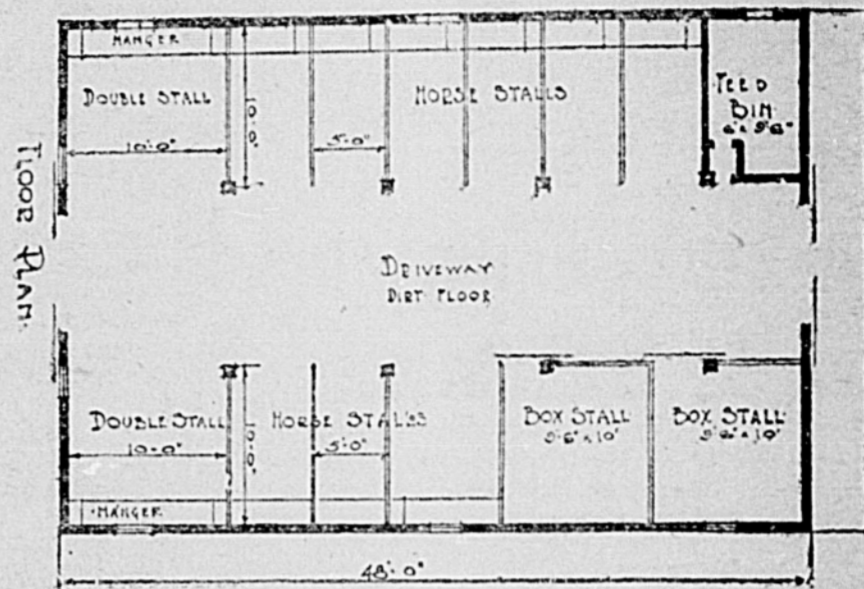
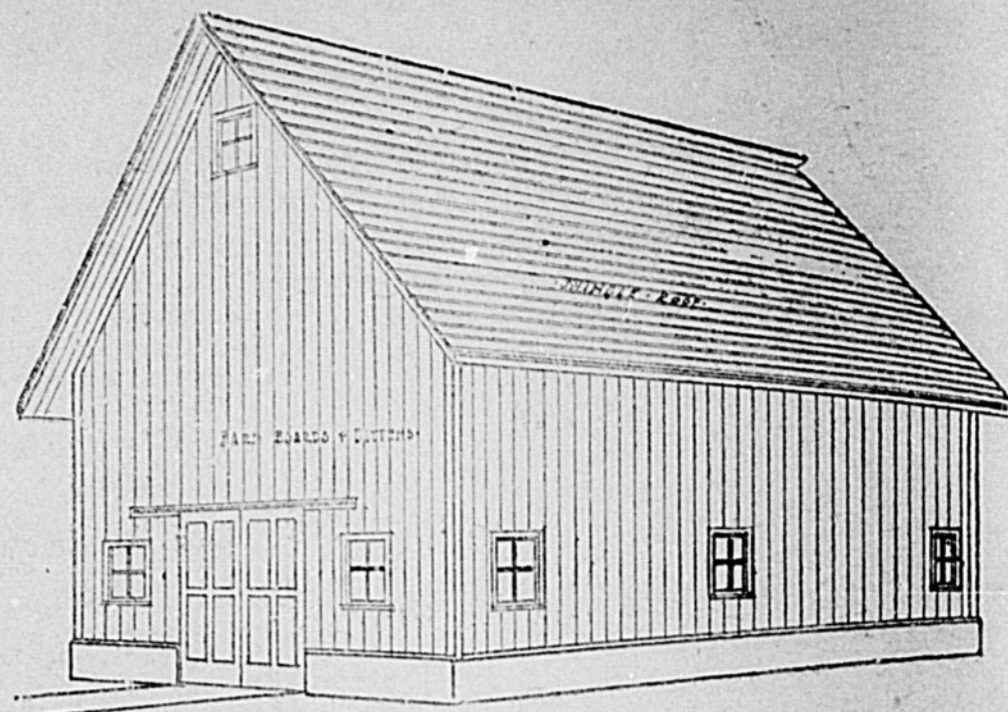
Every partnership doing business in the United States must file a return on Form 1065; and every personal service corporation must file a similar return.

Corporations must file annual returns on Form 1120.

Trustees, executors, administrators and others acting in a fiduciary capacity are required to file returns. In some cases, Form 1041 is used; in others, Form 1040; and still others, returns on both forms are required.

Information returns, on Forms 1099 and 1098, must be filed by every organization, firm or person who paid, during 1919, an amount of \$1,000 in salary, wages, interest, rent, or other fixed or determinable income to another person, partnership, personal service corporation or fiduciary. These information returns should be forwarded directly to the Commission of Internal Revenue (sorting division) Washington, D. C.

Frank E. Buckingham, an income tax expert, will be in Hansford on February 11. If you need assistance in making out your report, see Mr. Buckingham on that date.



Let Us Help You Plan that Barn. You need it; why not build it now.

.. Windmills and Well Supplies ..

## Panhandle Lumber Co.

R. J. McCASLIN, Local Manager

SPEARMAN, : : : : TEXAS

## Unneed - A LUNCH

Hot  
Chile

Everything in the  
Short Order Line

at

ALL HOURS

Prices Right

Tower & ..  
Freeby  
Spearman

## Next

In the New  
Shop ..

we invite you to call and see our new shop at Spearman. New furniture and fixtures have been installed and we are prepared to attend to your wants in our line.

Lamm & Company

J. L. Taylor & Co.

National Tailoring Co.

are companies I represent and there is good looks and quality in the clothes I sell.

.. SID CLARK ..  
Tailoring ..Barber.. Laundry  
Spearman, Texas

## L. A. Nicola

\*\*\*  
CARPENTER  
and  
CONTRACTOR

Plans and specifications  
furnished on application.

I employ good mechanics  
and all work is guaranteed.

Let me figure with you  
if you contemplate building.  
No job too large or too small for me to give due consideration.

Headquarters at  
SPEARMAN

## LARKIN & SON

Guaranteed

Automobile Repair Work

Acetylene Welding  
Battery Repairing

We Sell the

“Chevrolet”

AUTO and TRUCK

Can fit you out with any kind of a Chevrolet you want. Also a complete line of Chevrolet parts, accessories and supplies.

Call at our new garage in West Spearman and let us explain the merits of this wonderful car.

A BARGAIN IN A USED FORDSON TRACTOR



**Y**OU are fancy free when you select a *Born Tailored* suit—size or price doesn't limit your choice.

Several hundred dependable *Born* woollens are offered in every conceivable weave and coloring—to be made to your measure, in the style you like best.

At a price of \$35 or \$40 we offer very unusual values.

**P. M. Maize & Co.**  
.. ..  
DRY GOODS  
GROCERIES

Now at **SPEARMAN**

**Butcher's Refrigerator**

and complete outfit for sale at a bargain.

**Bonner Grocery Company**  
GUYMON, OKLA.

**Do You Want the Best?**  
WE HAVE

**WILLARD STORAGE BATTERY SERVICE**

My old friends and customers will find me located at the first door north of the Jordan Oil Co., and better prepared than ever to do all kinds of battery repairing, being better equipped. Come and see me as often as you wish for free distilled water service and hydrometer reading and inspecting.

I desire to express my hearty appreciation of your patronage in the past, and assure you that I shall make every effort to merit all the patronage that comes our way.

I do all kinds of battery repair work and can sell you a Willard Battery as cheap as you can get one anywhere in the United States.

**Guymon Battery Co.**  
NAT COX, Manager

**DRAY**

Any kind of Team Work

Hauling of any kind, any time, any distance. Good teams and wagons.

Meet all trains for freight and baggage.

Prices reasonable.

**Lone Star Transfer**  
OSCAR McLEOD  
SPEARMAN

**Ladies**

**COATS and SUITS**

Big line of the very latest styles just received.

We invite our Hansford county friends to make our store headquarters when in GUYMON.

**LATHAM Dry Goods Co.**

**Goodwill Oil Co.**

Spearman, Texas

We carry a full line of Petroleum products.

Let us know what you need. Our motto is

Quality and Service

**H. G. Smith**  
Manager

Mine run nut coal at \$12.50 per ton  
Panhandle Lumber Co. 917.

**NOW READY**

**O**UR big stock of Lumber and other building material is now open and ready for the inspection of the public.

The material we have in stock is all first class in every particular, and our prices are right.

Let us figure on your bill. We are here to serve you.

**SUMMERS - HOOD**

Lumber Company

Near the Depot - **SPEARMAN**

Notice

We are in the market to buy the mineral rights under your land. We wish to hear from every land owner in Texas.

GIDEON OIL, COAL, & STEEL CO.  
1502 12 Elm St., Dallas, Tex.  
Remember—We answer no letters unless you send one dollar to register yourself as correspondent and friend of the company. (We will send you share of stock for the dollar that you send.)

P. S.—We want to employ a representative in each County in the state.

Kodak Developing

I will develop your Kodak films at a reasonable price. Work guaranteed to be first class in every particular.

1214 HOWARD CLINE.  
At the Hale Drug Co.

We now have a good stock of most anything in the building material line including creosote posts, wire, nails, glass, doors, brick, lime, sand, cement, wall board, roofing paper, and all kinds of building paper.

917. White House Lumber Co.

**City Dray and Transfer Line**  
RALPH C. STORRS, Prop.

I will give your work in this line that particular attention which you will appreciate. My rates are 5c per 100 lbs. on 1,000 pounds or over.

We Deliver the Goods

Try Us

**C. D. WORKS**  
Attorney-at-Law

Will practice in all courts. Special attention given to Land Practice and Probate matter. Abstracts prepared. Titles examined and perfected.

Real Estate. Farm and Ranch Loans.

Notary Public

HANSFORD

**Tanks of All Kind**

for the HOUSE,  
STORAGE or STOCK

Galvanized Well Casing and Galvanized Ventilated Flues carried in stock or made to order.

Complete line Standard Pipe Fittings.

Radiator repairing a specialty.

Write or Phone. Your order will be given prompt attention.

**HOLT'S TIN SHOP**

Perryton, Texas

**SAY**

**Mr. Property Owner**

How about that new home, barn and other improvements you have been planning so long. The problem won't be half so serious if you will come to us and let us face it for you.

The only way to economize on your material bill is to buy the best. That's the only kind we sell. Money spent now for a home will give years of added comfort and pleasure and is money well spent.

Full line of Building Material, also Coal, Wire, Nails, Posts, and in fact anything you will find in an up-to-date Lumber Yard.

**White House Lumber Company**

W. E. CALAWAY, Manager

**SPEARMAN, Phone 16 TEXAS**



# HARDWARE

We are now in our new building at Spearman and rapidly stocking up with

Hardware and Implements

Call and see our new store.

## Andrews Hardware Company

HANSFORD, - - - TEXAS

### The Rumley Oil-Pull Tractor

The Most Successful Tractor Built

The Advance-Rumly Line for 1920 includes four sizes of the famous Rumely Oil Pull Tractor—12-20, 16-30, 20-40 and 30-60 H. P.;—and five sizes of the Rumley Ideal Separator, 22x36, 28x44, 28x48, 32x52 and 36x60, all standard in design and construction.

The Oil Pull record best speaks for itself. Its ten successful years in the field, assures the purchaser of an Oil-Pull that he is getting a tractor of proven durability and efficiency. It has stood the test of time --- the only real test of anything.

**WILL A. JOHNSON**  
AGENT

Postoffice: - - - Texhoma, Oklahoma  
Residence: 13 miles northwest of Hansford

## Big Jo

### LUMBER CO.

Opening their yard in Spearman. Full line of lumber and building material now in transit.

We will soon be ready for business and want to figure on your bill.

**W. T. BRATTON, Manager**  
SPEARMAN

Service Cars Ford Station

## City Garage

JOE HAYS, Proprietor

Automobile Repair Work

Accessories and Supplies  
Gas and Oils  
Autos Repaired—Fords Fixed.

I sell the  
**Buick and Oakland**

Successor to Dillow and Son  
**Spearman, - - - Texas**

#### Notice to the Public

I will sell wood for \$5.00 per four-horse load. It will be necessary to either phone or come to headquarters before getting the wood, otherwise you will be treated as trespassers. Positively no hunting allowed.  
W. T. COBLE,  
Owner of the Turkey Track ranch.

#### Notice

No hunting or fishing will be allowed in the Diamond C pastures, on the headwaters of the Palo Duro. These lands are posted and trespassers will be prosecuted.  
JAMES H. CATOR & SON.

#### Horses for Sale

Several good work teams for sale. See Edd Close, 13 miles southwest of Spearman.

WALTER R. ALLEN JACK ALLEN  
**ALLEN & ALLEN**  
LAWYERS  
Perryton, - - - Texas

WALLACE G. HUGHES  
.. Lawyer ..  
Suites 3 and 4 First National Bank Building  
Guymon, Oklahoma

FRANK M. TATUM W. C. STRONG  
**Tatum & Strong**  
ATTORNEYS - AT - LAW  
Dalhart, - - - Texas

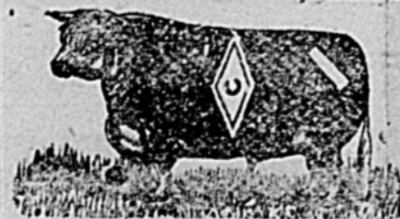
**DR. JARVIS**  
DENTIST  
Perryton, - - - Texas

#### Correct English

How to use it.

A MONTHLY MAGAZINE

Send 10 cents for sample copy to  
Correct English Publishing Co.  
Evanston, Illinois



Brands: Diamond C on left side slash \ on left hip.  
Bar Marks: Crop on left & under half crop on right.  
Range on headwaters of the Palo Duro.

J. H. Cator & Son, Hansford

#### How's This?

We offer One Hundred Dollars Reward for any case of Catarrh that cannot be cured by Hall's Catarrh Medicine. Hall's Catarrh Medicine has been taken by catarrh sufferers for the past thirty-five years, and has become known as the most reliable remedy for Catarrh. Hall's Catarrh Medicine acts thru the Blood on the Mucous surfaces, expelling the Poison from the Blood and healing the diseased portions. After you have taken Hall's Catarrh Medicine for a short time you will see a great improvement in your general health. Start taking Hall's Catarrh Medicine at once and get rid of catarrh. See for testimonials, free.  
F. J. CHENEY & CO., Toledo, Ohio  
Sold by all Druggists, etc.

# Alva Roller Mills

DEALERS IN

## GRAIN

We will pay the highest price for Wheat, Oats, Kafir, Barley, Rye, Maize, and can handle any amount at any time.

Figure With Us Before You Sell

Triangle Distributing Company

**GAS and OILS**  
FORDSON TRACTORS

**H. B. HACKETT**  
Manager

On Grain Row, Near the Railway  
Spearman

### HAD CHRONIC BRONCHITIS FOR TWENTY-SIX YEARS NOW WELL AND HAPPY THIS IS WORTH READING

The experience of Mr. E. J. Toupanik, 1488 Rose street, LaCrosse, Wisconsin, is chiefly remarkable on account of the length of time he was afflicted.

He writes: "I have been suffering with chronic bronchitis for twenty-six years and every winter I would catch cold and become so hoarse I could not speak for six or eight weeks. I could get only temporary relief.

"This winter I was taken with Grip and was in awful shape. A fellow workman advised me to take PE-RU-NA. By the time I had used three-fourths of a bottle, the hoarseness was gone, also that tired feeling. I am on my second bottle. Hereafter PE-RU-NA will be constantly in my house. It is the best medicine ever put up for the purpose."

For any disease due to catarrh or catarrhal conditions, PE-RU-NA is equally dependable. Coughs, colds, catarrh of the head, stomach trouble, constipation, rheumatism, pains in the back, side and loins, bloating, belching gas, indigestion, catarrh of the large and small intestines, are some of the troubles for which PE-RU-NA is especially recommended.

PE-RU-NA can be purchased anywhere in either tablet or liquid form.

#### For Sale

We are now booking orders for Nancy Hall, Southern Queen, Buckskin Yam and Black Spanish potato slips (three early kinds) Will have cabbage, tomato and pepper plants.  
T. JONES & CO.,  
Clarendon, Texas.

#### No Fishing or Hunting

Fishing and hunting is positively forbidden on the lands controlled by the undersigned, located in Hansford and Ochiltree counties, and known as the O'Loughlin ranch, the Simmons ranch and the Lindsay ranch. Trespassers will be dealt with as the law directs.

HUDSON & SNYDER.

#### For Sale

Rhode Island Red eggs at 50c per setting of 17. Also, baby chicks after April 1, at 10c each.  
MRS. J. M. GLOVER,  
Spearman, Texas.  
Phone on Independent line. 124

#### Bull for Sale

A thoroughbred two-year-old Hereford bull for sale. A choice individual from the W. W. Groom herd. See him at my farm near Kimbal school house.

B. V. ANDREWS.

Subscribe for the Reporter, \$1.50 per year

MOONEY—to loan on your farm. The Farmers State, the new bank at Texhoma. Inspections made from here. No waiting.

**Car Load of Bananas and Apples in Spearman Friday and Saturday, March 5 and 6**

**T. D. BALLARD**

### Hardware

WE HAVE IT

Windmills, Stock Tanks, Pipe, Casing, Wagons, Wire, Harness and Furniture

Everything for the Ranchman and Farmer

**JACKSON BROTHERS**  
GUYMON

## Ford Parts

About March 1, 1920, I expect to be in Spearman with a full line of

**Genuine Ford and Fordson Parts**

While in Spearman I will endeavor to render to the Ford and Tractor owners service that will be second to none.

Yours for business.

**R. W. MORTON**

## Hobbs Auto Co.

Dealers In

**DODGE BROTHERS MOTOR CARS**

Place Your Order With Us for Cars.

Perryton, - - - Texas

## TOWER

Painting Company  
and WALL PAPER

We Guarantee the Goods