



## DAVE'S DAIRY

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**Monday.** I got my income tax assessment today. I was beginning to hope they'd passed me by. It's a funny thing about income tax. For many years now I've been working at a loss, or so the bank manager and Mary say. I never have any money for anything, the place becomes more dilapidated every year, the fences are falling down and the sheds want painting, and so on. At the end of every year I fill in those truly dreadful returns, quite certain this time that I will not be taxable and every year it's the same - those chappies in Adelaide work it out that I've made a profit of such and such. I suppose I should argue with them, but I would rather pay up than make out another return.

But this year it's worse. When I got the assessment I rang the bank manager, to see how things stood and he didn't even have to go and look at the ledger. He just said I didn't have enough money to pay it. And that's not surprising, considering the wheat and chaff I had to buy, and no cream cheques and no fat lamb cheque. So I asked him whether I could get an extension of credit to pay it, but he said that the Treasury people would not allow an increase in overdrafts to pay income tax. So things are in a bit of a mess. But it seems to me that if the Government wants me to pay any tax, then the Government will have to let the bank lend me more money. I can't see any other way out.

**Tuesday.** – We're still sowing wheat, but it's getting dry enough. It's always hard to tell when to stop sowing. But I'm going to town soon to see if I can't join some kind of a union, so that I won't be able to work the tractor at night. It's all right for a night or two, but it soon loses its zest. When I was working last night I got to thinking about this income-tax business again. It seems a bit hard if I have to work during the day for myself and during the night for the Government. It's a pity that those income-tax laddies couldn't evolve some method of taking into account the hours a chap works. What I mean to say is, suppose (and it isn't likely) I earn the same profit (or wage) as a chap in Adelaide in an office, but I have to work about 13 hours a day (and night) to get it, while he has to do about six or seven, it's pretty hard if I have to pay the same amount of tax as he does. I suppose it would be pretty difficult to work out a method, but all I can say is that if those chappies are clever enough to work out that I made a profit last year, then they oughtn't to be stumped by a much simpler problem like this.

**Thursday.** It was my birthday today. I had hoped to celebrate by lying in bed for an extra ten minutes, but Clarkson's tractor started up, so Mary tipped me out. And at breakfast time she gave me my birthday present, all wrapped up in brown paper. Mary was quite excited while I was unwrapping it; you'd have thought it was she who was getting a present. And there it was: "How to Be a Successful Farmer," in two volumes! Well, you know, it was pretty hard to be properly appreciative. Anyhow, I didn't go out on the tractor tonight. "It's no good, Mary," I said. "I'm going to stop inside by the fire and learn to be a successful farmer!" I could tell that she didn't quite mean it to be taken like that, but anyhow, it was MY birthday. So I've spent the evening with my feet on the mantelpiece looking at the pictures. And what pictures! I could tell that the author believed in only having the best of everything - sheep, cows, buildings, yards, and so on. And Mary kept looking over my shoulder and murmuring; "And that would be nice, Dave, dear." (It was my birthday; usually it's just "Dave.") After an hour or so of it I could stand it no longer, so I told her that she ought to give one of the books

to the bank manager, and see what HE thought of the pictures! But I can see trouble ahead. What with Mary at home quoting the book at me, Clarkson over the fence showing me what to do and how to do it and the bank manager in the town telling me I cannot go on as I am going, I can see I'm in for some pretty solid squeezing.