Points Given by OSC on Preparing Farm Tax Returns

A large number of Oregon farmers than ever before are going to be faced with the necessity of turning in an income tax estimate between now and December 15, points out the farm management department at Oregon State college.

Under the pay-as-you-go provision of the 1943 law, persons who rece've as much as $100 income from sources on which there is no withholding must submit a declaration provided their total income from all sources exceeds $500 for single persons and $624 for married persons. The tax law itself provides that all farmers must file a return if gross income is $500 or more for single persons, or $1200 if married.

Various changes in administrative aspects of these laws have not changed the fundamentals of accounting required in making the actual returns next March, the department points out. Farm incomes can be computed on either a cash or accrual basis, but if a change to the accrual method is desired, permission must be obtained from the federal and state income tax offices within 90 days of the beginning of a farmer's fiscal year.

Methods explained.

The accrual method differs from cash method chiefly in that a complete inventory of business assets is required at the beginning and end of the year, which automatically takes care of depreciation and changes in items held for resale.

Any farmer who has kept a record of his receipts and expenses and a list of items subject to depreciation can summarize his accounts and make the preliminary report for December 15 with little extra effort. If he hasn't kept such accounts, men in the department suggest that he immediately bring together all bills, cancelled checks, and other evidences of transactions so far this year and compile the information as fully as possible. Where written evidence is not at hand careful estimates are required.

The new Oregon cash farm record book, available from any county extension office at cost, will be useful in helping compile records and making out returns even though it has not been used through the year, the department adds.

The men it takes to operate the machines on one large battleship in the aggregate represent at least 1,500 years of training and 2,500 years of experience.

MODERN•HEGIRA

Polish refugees carrying their worldly possessions in their hands make a long trek to refuge in Iran. Care of hundreds of thousands of refugees such as these is one of the objectives of Polish War Relief, a member agency of the National War Fund.

LEGAL NOTICES

CITATION

In the County Court of the State of Oregon for the County of Deschutes.

In the Matter of the Estate of MARY BENN, Deceased.

TO: ALICE M. KING, MINNIE E. WAPPENSTEIN, EDMUND MILLS BENN, ELIZABETH BENN COOPER, SAMUEL P. BENN, H. E. RUFFE, MRS. LETA BRASFIELD, RALPH BRASFIELD, RAYMOND BRASFIELD, SAMUEL BURKE (BUDDY) BRASFIELD, MARTHA BRASFIELD, RAY BRASFIELD & MARTHA GILKEY, and to IRVING D. BROWN, GUARDIAN AD LITEM FOR RAYMOND BENN BRASFIELD, RALPH THOMAS BRASFIELD, BARBARA M. BRASFIELD (sometimes known as Martha Brasfield, and designated in the petition for probate, as Martha Brasfield) & SAMUEL B. BRASFIELD, heirs at law and devisees of Mary Benn, Deceased, and to all other persons interested in said estate.

IN THE NAME OF THE STATE OF OREGON, YOU ARE HEREBY cited and required to appear in the County Court of the State of Oregon for Deschutes County in the County courtroom in Bend, Deschutes County, Oregon, within thirty days from the 30th day of September, which is the date of the first publication hereof, and show cause, if any you have, why an order should not be made in this court, authorizing and empowering Mrs. Leta Brasfield, executrix of the last will and testament of Mary Benn, deceased, to sell at private sale to Lloyd M. Hall and Bertha May Hall, the following described real property, for the sum of ten thousand dollars, to-wit:

The Southwest Quarter of the Southeast Quarter of Section Twenty-two, Township 17 S. R. 14 E. W. M. in Deschutes County, Oregon, and

The North Half; the Southwest Quarter; and the West Half of the Southeast Quarter of Section 20, Township 17 S. R. 14 E. W. M.; the South Half of the Southeast Quarter; the South Half of the Northeast Quarter of the Southeast Quarter; the South Half of the Southwest Quarter; and the Northwest Quarter of the Southwest Quarter, all in Section 21, Township 17 S. R. 14, E. W. M.; the North Half of the Southest Quarter; the North Half of the Northwest Quarter; and the West Half of the Northeast Quarter of Section 29, Township 17 S. R. 14 E. W. M.; the West Half of the Southeast Quarter of Section 28; the Southeast Quarter of the Northwest Quarter; part of the North Half of the Southwest Quarter; part of the Northwest Quarter of the Northwest Quarter; part of the Northeast Quarter of the Northwest Quarter, all in Section 28, Township 17 S. R. 14 E. W. M.; the Northwest Quarter of the Northeast Quarter; the North Half of the Northwest Quarter of Section 33, Township 17 S. R. 14 E. W. M.; the East Half of the Southeast Quarter of Section 28, Township 17 S. R. 14 E. W. M., all in Deschutes County, Oregon, one thousand dollars of said ten thousand dollars to be paid in cash at the time of the sale; twenty-five hundred dollars on the 1st day of January, 1944, and the balance in four equal annual payments beginning January 1, 1945, deferred payments to draw interest at the rate of six percent per annum, payable annually, the said property to be sold in two separate parcels, the first consisting of:

The Southwest Quarter of the Southeast Quarter of Section Twenty-two, Township 17 S. R. 14 E. W. M. in Deschutes County, Oregon,

and is to be sold for two thousand dollars, and the second parcel being the balance of the property hereinbefore described, which is to be sold for eight thousand dollars.

This citation is issued and served upon you, pursuant to an order of the said County Court, made and entered herein on the 17th day of September, 1943, and said service is made according to law.

WITNESS the Honorable C. L. Allen, Judge of said County Court, with the official seal of said court, affixed this 28th day of September, 1943.

Helen M. Dacey, County Clerk.
98-104-110-116c

NOTICE TO CREDITORS

NOTICE IS HEREBY GIVEN, That the undersigned has been duly appointed Executor of the last will and testament of Oscar M. Whittington, Deceased, and any and all persons having claims against said estate are hereby required to present said claims, duly verified as by law required, at the office of my attorneys, De Armond & Goodrich, Bank of Bend Building, Bend, Oregon, within six months from the date of the first publication of this notice.

Dated and first published this 21st day of October, 1943.

J. B. LASHER, Executor of the Last Will and Testament of Oscar M. Whittington, Deceased
De Armond & Goodrich
Attorneys for Executor.
116-122-128-134c

Ford Plant Could Field "Dream" 11

Detroit—(AP)—A roster of some of football's brightest stars works out every day at the Ford Motor company's Rogue River plant, but not in football togs. The stars, too old now to go cavorting down the gridiron, are carrying the ball for Uncle Sam's war production.

The assemblage of greats that in their prime would have gladdened any coach's heart is headed by Jim Thorpe, all-American of the old Carlisle Institute Indians. Thorpe was an Olympic champion in Stockholm in 1912 and played major league baseball for the Giants, Braves and Reds.

The coach of this "dream" team could call on three former University of Michigan athletes to round out the backfield. At quarterback the Ford eleven would have Harry Newman, who masterminded the Wolverine teams for three years and later played pro football for the New York Giants.

The coach could also field Cedric "Pat" Smith and Stan Fay. Fay captained the 1933 Michigan team, the last year the university was a Big Ten champion. Pat Smith was an all-American fullback at Michigan in 1918. One of Michigan's finest linemen could fill in at the center position. He is Charles (Chuck) Bernard, an all-American of 1933. Bernard followed his college career with one season on the Detroit Lions.

Other former football stars now working at the Rouge plant include Doug Nott, University of Detroit, 1931-1933; Jack Blott, 1922-1924, and "Squib" Torbet, 1911-1913, both of the University of Michigan.

Urge Food Preservers Use Various Methods

Ithaca, N. Y. (AP)—Late summer and fall herald the heaviest season of home food-preservation, and home gardeners and food buyers face the question of whether to can, dry, freeze, salt or store winter supplies.

The New York State colleges of agriculture and home economics suggest a combination of all the practical means of keeping food as the best answer to the problem. As the different methods of storage provide different falvors in many foods, the combination adds variety to the winter meals prepared from products kept in the home.

Buy National War Bonds Now!

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DENTIST
1036 Wall Street
Evenings by Appointment
Office Phone 76 Res. Phone 174-W

Payday Specials for Friday, Saturday and Monday

Empress Coffee
1-lb. jar 31c
(Regulation Fruit Jar)

Sugar ..... 10 lbs. 63c
Wheaties ..... lge. pkg. 11c
Red Mexican Beans ..... 3 lbs. 25c
(2 Points Per Pound)
Soup Mix ..... 3 pkgs. 23c
Lipton's—Chicken and Noodle
Wax Paper ..... roll 19c
125 Foot Rolls
Crackers ..... 2 lb. box 25c
Stacrisp
Picket Pancake Flour ..... bag 43c
No. 10 Bags
All Brands of Milk ..... 4 cans 39c
Tall Cans—(1 Red Point Per Can)
Raviolas ..... lb. jar 15c

Fresh Cucumber Pickles ..2½ jar 29c
Libby's
Green Tomato Slices..No. 2½ jar 29c
Libby's
Ripe Olives, large ..No. 303 jar 23c
Libby's
Cream of Wheat ....lge. pkg. 24c
Quick or Regular
H O Oats .....2 lb. pkg. 25c
Quick or Regular
Pre-Cooked Beans .....pkg. 14c
Copeland's
Mushroom Soup Mix .....pkg. 14c
Deluxe
Jell Powder .....2 pkgs. 11c
Assorted Flavors
Sweet Tomato Relish ...303 jar 23c
Libby's
Mustard .....pint jar 9c
Derby's
Steak Sauce .....bottle 14c
Derby's
Jolly Time Pop Corn ....2 cans 29c
Worchestershire Sauce ..bottle 13c
French's
K. C. Baking Powder ...50c size 39c
M. C. P. Pectin .....3 pkgs. 25c
Parowax .....pkg. 14c

DELICIOUS APPLES ..... box $2.59
Fancy and Extra Fancy

Fresh Spinach .....lb. 5c
Danish Squash .....lb. 3c
Sweet Potatoes ....lb. 10c
Watermelon .....lb. 2c

Fancy Oysters .....can 27c
Weigardt's—(2 Points)
Deviled Meat .....can 7c
No. ¼ Cans—(1 Point Per Can)
Kitchen Towels .....3 rolls 29c
Scott's
Toilet Tissue .....roll 19c
1000 Sheets

21 Bartlett Pears ...No. 2½ can 25c
27 H-B Peaches ....No. 2½ can 25c
0 Seedless Grapes ..8-oz. can 10c
23 Red Sour Cherries .....can 19c
23 Crush Pineapple, Dole No. 2 23c

3 Grapefruit Juice .No. 2 can 15c
2 Tomato Juice ....No. 1 tall 9c
22 Pineapple Juice ..No. 5 can 39c
21 Merrimac Peaches No. 2½ cn 29c
7 Oregon Prunes .....can 15c

16 Overlook Peas ....303 can 10c
8 String Beans .....No. 2 can 15c
2 Tomato Hot Sauce .....can 6c
8 Diced Beets .....can 12c
21 Tomatoes .....No. 2½ can 15c
18 Merrimac Peas .....2 cans 29c

Snowdrift Shortening
3 lb. jar 71c

SUNSHINE KRISPY Crackers
2-lb. box 31c

Wesson Oil
Pint 29c
Quart .. 53c

Rolled Veal Roast
Delicious—No Waste
(8 Points Pound)
Lb. 37c

Pork Steak .....lb. 40c
Lean Choice Slices—(8 Points Pound)
Pot Roast of Beef .lb. 30c
Finest Quality—(9 Points Pound)
Beef Liver .....lb. 33c
Tender and Savory—(6 Points Pound)
Primost Cheese .pkg. 25c
Pound Packages—Point Free
FINE SELECTION OF HENS, FRYERS AND RABBITS

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From us to YOU— FRAGRANTLY FRESH!

WE WHO ROAST Golden West Coffee have an important responsibility. Golden West Coffee must put into your cup the grandest flavor you ever drank! During these war times, with glass a critical item, at times your grocer may have Golden West only in the paper bag. Accept it, knowing that it is identical with the fine coffees that are packed in the jar. Drip or regular grind, of course!

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