

OREGON HENS WIN IN EGG LAYING CONTEST

Two college bred flocks show high class in New American Competition Record.

Oregon Agricultural College, Corvallis, Nov. 20.—A wonderful showing in egg production is the report of the Oregon college bred hens at the close of the 1919-1920 western Washington egg laying contest.

The average of the 42 entries was 219 eggs per year. The college Oregon flocks averaged 224, and the college flocks 227. The O. A. C. flocks won first honors in seven of the 12 months.

The total value of the eggs laid by the five Oregon flocks was \$12.47, at the market egg price at Duvall, reports Professor James Dwyer, head of the college poultry department.

Individual records for the Oregon flocks were 248, 261, 269, and 193—the last only being below the contest average of 219. The flocks were 284, 248, 224, 209, and 110.

Local Standard Oil Agent Is Transferred to Portland

George W. Milholland, local agent for the Standard Oil Company during the last three years, has received notice of his transfer to Portland and will move with his family to that city just as soon as his successor comes to Heppner.

Mr. Milholland asked for a transfer some time ago, in order that he might be near an eye specialist for treatment. He will probably be stationed at Willbridge, the Oregon and Washington distributing plant of the company.

During Mr. Milholland's stay here, the business of the Standard Oil Company has increased amazingly fast and much credit is due him for that increase. The Milhollands have made a host of friends here who regret to see them leave but who have only the best of wishes for their continued success in their new home.

Man Arrested in Oregon City Gives Up \$100,000 in Bonds

John Doughty, who was recently arrested in Oregon City in connection with the disappearance of Ambrose J. Small, theatrical magnate of Toronto, Canada, and who was returned to Toronto last week, has returned \$100,000 worth of the Canadian Victory bonds, missing for nearly a year.

Doughty took the officers to his old home and up in the attic, where the bonds were found wrapped in two thick packages and covered with heavy wrapping paper. Doughty was a former secretary to Small and is being held on a kidnapping charge in connection with the disappearance of Small, as well as on the charge of theft of bonds.

Additional Room Planned For State Offices At Salem

A new modern office building is provided in a bill which state representative T. B. Kay of Marion county is preparing for presentation at the biennial session of the legislature in January. Under Mr. Kay's plans, the new building would cost approximately \$250,000 and of that amount the state industrial accident commission would pay \$100,000 and the state highway commission \$150,000. The remaining \$150,000 will be appropriated by the legislature. Mr. Kay would not have construction commence until labor and material recede to lower levels.

Jimmie Angus Was One of Country's Premier Herdsmen

While talking with F. G. Duncan, a bonnie Scotchman, the other day, and Duncan being a lover as well as a judge of pure bred cattle, our conversation naturally drifted to discussion of the famous herd of Shorthorns owned a few years ago by W. G. Minor at the Mountain Valley Stock Farm near this city.

"Did you know any of Minor's herdsmen?" asked Duncan. We replied that we remembered a few of them but that Jimmie Angus was in our memory stronger than any of the rest.

"Where did Jimmy finally go?" we asked. For we always had a warm spot in our heart for him. He was not only one of the country's premier herdsmen, but was a prince of a fellow and a warm friend.

From Duncan's conversation we learned that Angus went to Kentucky, where he took charge of one of the best known herds in the United States. While taking some of these cattle to Chicago to place them in the show at the great International Exposition Jimmie contracted a severe cold. Some of the boys tried to get him to go to the hospital, but he would not listen to it, as he didn't want to leave the cattle.

However, the great herdsman was finally taken to the hospital where he could receive medical attention, but his condition was serious. What he thought to be an insignificant cold later developed into a bad case of influenza and he never recovered.

When Jimmie Angus died, the country lost one of its best herdsmen. He knew the fine stock game from A to Z and had years of practical experience in the stock business in Scotland before coming to America. In preparing a herd for the show ring some of the boys had anything on Jimmie. He worked for Minor a long time and was given credit for the fine appearance of the Minor herd, which was always, while under his care, in the best of condition.

Endive as a late winter salad plant has an encouraging future in western Oregon. The first crop was marketed in 12 days from the time roots were buried in some college greenhouse trials. The average weight of the best roots was about a half pound for the season.—O. A. C., Vegetable Gardening.

TAX LAWS TO REMAIN UNTIL AFTER MARCH 4

Meantime Republicans Make Study of Subject and Form Program for Special Session.

By Snell Smith. Washington, Nov. 20.—In the opinion of Senator Penrose, Chairman of the Finance Committee, communicated to Senatorial colleagues here and to influential members of the Ways and Means Committee, no attempt should be made to repeal the excess profit tax or amend the revenue laws until the special session of Congress, which President-elect Harding has announced that he will call soon after March 4.

Senator Penrose said that in his opinion anything that might be done by the Republican Congress along these lines would probably be vetoed by President Wilson, and, therefore, it would be a waste of time for the Republicans to attempt to carry into effect party policies during the final months of the Wilson Administration.

"It may be wise not only to repeal the excess profits tax, but to simplify tax forms for the calendar year 1920," said Senator Penrose. "but I do not believe that the consensus of opinion in Congress would favor undertaking the repeal of any taxation schedules until the Republicans enter into full control of the Government. I myself favor simplification of the tax forms so that the taxpayer can know what he has to report. I hope that we may do this before the taxpayers are required to make the 1920 report."

Senator Penrose further indicated that no advantage could be gained by repealing the excess profits tax at the coming session, as Congress undoubtedly would not favor repealing the tax for the calendar year 1920, and there was sufficient time to repeal it at the special session, when other features of the revenue law would be considered and general revision might be undertaken.

There is such a demand for business men for repeal of the excess profits tax, supplemented by the recommendations of Treasury officials, that there is reason to believe that Congress will not delay action until the whole subject of taxation can be undertaken. It is the opinion of those concerned with taxation matters that this tax will be repealed early in the summer of 1921, or, according to Secretary Houston, it will be necessary to collect the tax for that calendar year.

What is puzzling the authorities is how to find a substitute for this tax. There is no argument against its repeal. In the Ways and Means Committee last session, R. C. Leffingwell, then Assistant Secretary of the Treasury, suggested that the income tax might be increased to provide revenues coming from excess profits. This view was opposed by the committee, which was nearly ready to accept a tax on sales and real estate transfers. Many object to a sales tax.

Another suggestion is to repeal the profits tax without trying to supply another source of revenue to take its place. In such a case the expenditures of Government must be reduced to a minimum. If this is done, it is argued, there will be sufficient revenue to meet ordinary expenses of Government, but not to redeem the Treasury certificates and Victory notes in 1923, amounting in all to about \$3,000,000,000.

Some financial experts hold that these obligations should not be redeemed, but should be refunded into long-term bonds and cancelled in fifteen years, when the condition of the Government will be such as to carry out the transaction without putting such a burden on present-day taxpayers.

Different schools of financiers will undoubtedly come into conflict when the subject of tax revision comes up in Congress. Underlying the differences, however, is the general agreement that the excess profits tax must be repealed. The struggle will come over whether a substitute tax is necessary or whether the present situation can be taken care of by extending the period of indebtedness maturity.

Former Heppner Woman Marries Eastern Man. Mrs. Margaret Emerson, for many years a resident of Heppner, was married recently at Rutland, Vt., to Lucius S. F. Reed of Middletown, N. Y., according to word received by Heppner friends. The ceremony was performed at the Methodist parsonage by Rev. George E. Price. The couple were attended by Mr. and Mrs. S. F. Ryan of West Rutland.

Alfred Anderson, well known Eight Mile wheat farmer, was here on business Tuesday.

J. B. Huddleston and sister Miss Lee came over from their farm home near Lone Rock last Sunday and are spending a few days visiting with Heppner friends.

Deer Gardner is spending the week in Portland.

F. B. Haler, the standard oil agent at Lone, received word last week of the death of his father, J. E. Haler, at 20 years. He left all acre for the Lane county metropolis.

County Clerk Waters issued a marriage license on Tuesday to Julian Rauch, a young farmer of the Echo country, and Irene Pearl Moehke of Lexington. Mr. Rauch recently sold his

affairs ranch on Ilwaco creek and moved to Echo.

County Assessor J. E. Wells returned the first of the week from a business trip to Pendleton. Mr. Wells says it is a pleasure to ride over the new highway from Echo to Pendleton and the scenery along the Umetilla river could be worse. The new road follows along the bank of the river and in many places takes the old bed of the railroad track.

RESERVE DISTRICT NO. 12 REPORT OF CONDITION OF THE Farmers & Stockgrowers National Bank AT HEPPNER, IN THE STATE OF OREGON, AT THE CLOSE OF BUSINESS ON NOVEMBER 15, 1920. RESOURCES. Loans and discounts, including redisc... \$353,760.18

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