

### All Butchers Subject To Hog Processing Tax

Regulations affecting the applicability of the hog processing tax are especially commended to the attention of farmers who kill hogs for market, according to word received from J. W. Maloney, collector of internal revenue, as such farmers are subject to the tax. Mr. Maloney's instructions follow:

The processing tax on hogs is imposed under the provisions of the Agricultural Adjustment Act, effective as of the first moment of November 5, 1933. The tax attaches at the beginning of the first domestic processing, which means the slaughtering of hogs for market.

The term "processor" includes the producer of the hogs and all persons, firms or corporations who slaughter hogs for market, irrespective of the number, weight or size, place where the slaughtering is done or by whom, or the source from which the hogs are obtained.

The rate of processing tax imposed on the first domestic processing of hogs is as follows:

Nov. 5 to 30, incl.—Fifty cents (50c) per hundred (100) pounds live weight.

Dec. 1 to 31, incl.—One dollar (\$1.00) per hundred (100) pounds live weight.

Jan. 1 to 31, 1934, incl.—One dollar and fifty cents (\$1.50) per hundred (100) pounds live weight.

Beginning Feb. 1, 1934—Two dollars (\$2.00) per hundred (100) pounds live weight.

All persons slaughtering hogs for market must keep a record of the number of hogs slaughtered each day, and the total live weight.

The processing tax is to be paid monthly to the Collector of Internal Revenue, 210 Custom House, Portland, Oregon, accompanied by a return of the tax in duplicate on Form PT-4. The first return of the tax on Form PT-4 would be for the period from November 5 to November 30, inclusive, and must be filed during the month of December.

As will be seen by the statement above, this tax is to be paid by the person or firm slaughtering the hogs for market, regardless of the fact that they may have raised the hogs themselves. If a farmer kills his own hogs and sells them, either by peddling the meat to consumers himself, or by selling the dressed carcass to a market or commission merchant, he is liable for the processing tax based on the live weight of the hogs he kills and sells. Where a person is engaged in killing hogs that other persons bring him, for a fixed sum for each hog slaughtered, he is liable for the processing tax thereon the same as if he bought the hogs and killed them for market.

Where a custom butcher slaughters a hog for the producer thereof, who intends to use the meat for consumption by himself, his family, his employees or his household, no processing tax is required to be paid thereon, provided person who raised the hog and brings it in for slaughter furnishes a certificate on Form PT-29, in duplicate, to the effect that the meat is to be used for one or more of the purposes enumerated above, and that none of it is to be sold or used for any other purpose. One copy of this certificate is to be furnished the Collector of Internal Revenue by the person slaughtering the hog, with his monthly return of processing tax on Form PT-4, and the other copy retained in his files. A supply of Form PT-29 will be furnished upon request.

In case a farmer slaughters a hog, keeping part of the meat for his own use, and selling the remainder, he is liable for filing a processing tax return on Form PT-4, showing the total live weight of the hog slaughtered, against which he should take credit for the portion of the meat retained for personal or household use, the balance being subject to tax. Certificates on Form PT-29 should accompany the Form PT-4, establishing the right to exemption from tax on the portion of the hogs reserved for his own use.

**Floor Taxes.**

Your attention is also called to the fact that a floor tax is imposed on all stocks of articles processed wholly or in chief value from hogs, held for sale or other disposition on November 5, 1933. In the case of a wholesale dealer, distributor, jobber or processor, the inventory of the floor stocks would be taken as of November 5th on Form PT-34, and tax paid within thirty days thereafter.

In the case of a retail dealer, a thirty-day period is allowed in which to dispose of stocks on hand November 5th. A record of the receipts during the thirty-day period ending December 5th, should be kept and an inventory taken at that date and recorded on Form PT-44. The receipts during the thirty-day period are to be subtracted from the inventory as of December 5th, and tax paid on the balances according to the various rates shown on the Form PT-44. Form PT-44 is to be forwarded with tax payment within thirty days after December 5th. If you require either of these forms they will be forwarded upon request.

All persons engaged in the processing of hogs should keep a record as outlined above, setting forth the number of hogs killed during November, and request a supply of Forms PT-4, at once, to be used in filing return of processing tax for the period from November 5th to November 30th, 1933.

### LEXINGTON

(Continued from First Page)

newcomers will be featured in the boxing and wrestling events. Several comical numbers have been arranged to fill in between bouts. The managers assure the ladies who attend an evening of good clean sport and fun. Admission will be 35c for adults and 15c for school children.

On Wednesday of next week the school Christmas program will be held in the auditorium at 7:45. A short P. T. A. meeting will precede the regular program at 7:15. The

program will consist of a one-act play by the high school and a number of Christmas carols sung by Mrs. James H. Williams, the high school glee club and Laurel Beach, and pantomimed by the grade children.

Next Monday Rev. Sias will talk to Mr. Beach's vocational guidance class on the ministry as a vocation.

### WHEAT CONFERENCE GRINDS OUT VIEWS

(Continued from First Page)

Rep. E. A. McCormack; by levying specialized sales taxes on luxuries, such as cosmetics, hair-tonics, candies, tobaccos, etc.; by a marked increase in inheritance and gift taxes.

**Roads Get Innings.**

A sub-committee report on state and county roads posed the issuance of any more bonds for road purposes and favored curtailing the bond-issuing powers of the state highway commission. It opposed the construction of any new roads at this time such as the proposed short-cut to the sea, and favored finishing the secondary highway units, also better and more permanent construction for county roads with some of the money raised by the gas tax to be returned to the counties for this purpose.

The taxation committee report proposed a higher rate of penalty for non-payment of taxes, with a 3 per cent rebate for prepayment given as all the incentive for tax payment that is justifiable. It opposed installment payment of taxes in wheat raising counties where income is on a yearly basis. It favored tightening of laws governing collection of personal property taxes, especially with regard to transients, and urged counties to keep a closer check on back taxes to the end of keeping up on necessary foreclosures in order that all property may more nearly stand its proportion of the tax burden.

The principle of tax-free bonds was opposed, as was the issuance of state bonds to put the state into the power business. Assessors were urged to promptly reduce to range value the land taken out of wheat culture to help remove the wheat surplus by making it possible for farmers to seed some land to grass. Repeal of the deficiency judgment law was also urged.

**Finance Measures Cited.**

The marketing and finance report urged farmers to affiliate with existing local cooperative marketing associations wherever possible, and to cooperate in the formation of new local ones where needed, in order that the wheat industry may be developed into a 100 percent farmer-owned and controlled industry. It expressed approval and appreciation of the efforts of the national administration to control production of wheat and to stimulate wheat exports. It voted thanks to the local allotment committees.

The committee commended the efforts of the Federal Land bank in speeding up action on loans, urging continued effort to the end that prospective borrowers may receive prompt returns on applications. It urged the bank to reappraise cases where appraisals have been lower than those required by law or than provided by the published rules of the bank, and it urged league members to report all such cases to county debt conciliation committees and lend their support in getting the land bank to grant such reappraisals.

The league president was asked to appoint a standing committee on finance to be composed of one member from each important wheat growing county to see that the interests of members are properly protected in the formation of production credit associations; that this committee work for all possible elimination of red tape and delay in planning of the new production credit associations.

The committee favored passage of the Frazier bill by congress looking to further lowering of interest rates on mortgages. It favored continuance of the North Pacific Emergency Export Association throughout the duration of the allotment period, deeming its operations to have been effective in decreasing the northwest wheat surplus.

**Adequate Locks Asked.**

The transportation committee report extended sincere thanks to the Farmers National Grain Corporation and the Continental Grain Company for their work in making use of the Columbia river for grain shipments and thus encouraging use of the river for transportation. It opposed lowering of freight rates on dressed meats to western markets as an attempt to lower prices in these markets which would be reflected in live-animal prices paid to growers. It petitioned army engineers to build adequate locks at Bonneville dam, supporting the Inland Empire Maritime conference in its work to obtain such adequate locks. It endorsed the open river project between Celilo and Wallula, to provide a navigable channel 7 feet deep and 150 feet wide between these points, and urged that the project be started immediately.

The committee on warehousing, handling and production recommended study of Oregon's new farm warehouse code which permits farmers to store grain in their own storage bins and receive official storage warehouse receipts therefor, and recommended that a standing committee be appointed by the president to seek more equitable discounts and charges for northwest wheat growers. It favored certain changes in grain grades as proposed by the U. S. department of agriculture. It asked continuance of government smut control work, and requested the bureau of agricultural economics to work out a method of determining and assessing smut dockage so that it represents more nearly the actual percentage of smut removed, and also asked the state department of agriculture to set smutting charges under the inspection law that more nearly represent the net costs of the operation.

It asked the secretary of agricul-

ture to take steps toward revision of methods in determining statistics on production in the light of inadequacies and inaccuracies revealed by surveys under the allotment plan, and asked that the statistician resume publication of statistics by counties as was formerly done.

It recommended planting, where possible, of crested wheat grass on contracted acreage, or in lieu thereof, the planting of wheat for pasture or to be plowed under for soil improvement, as means of controlling weeds. Where the farming plan permits, it was recommended that morning glory patches be put under the contracted acreage so that eradication may be carried out during the period of reduced production. It asked the wheat administration to permit the growth of crested wheat grass, or other deficiency crops, for sale under reasonable regulation to prevent the growing of surpluses.

The committee urged discontinuance of interference with the movement of western soft white wheats to southeastern markets.

### Credit Administration Names Spokane Officers

The official appointment of 14 officers for the Farm Credit Administration of Spokane to further the organization of the government's new farm credit activities in the Northwest was announced yesterday by E. M. Ehrhardt, president of the Federal Land Bank of Spokane.

A. C. Adams of Spokane, secretary-treasurer of the North Pacific Grain Growers, Inc., was appointed general agent of the Farm Credit Administration, the coordinating head for the four bank set-up.

John A. Schoonover of Spokane, vice president of the Spokane Regional Agricultural Credit Corporation, was named president of the recently chartered Production Credit Corporation for the twelfth district. This group will loan to farmers organized into production credit associations.

John A. Scollard, vice president of the Federal Land Bank of Spokane, was named president of the Bank for Cooperatives at Spokane, recently chartered, loans being made to farm cooperatives for warehouse and other facilities.

W. E. Meyer, manager of the Federal Intermediate Credit Bank was promoted to the presidency, a newly created office. Mr. Meyer was formerly the western representative of the National Holstein-Friesian association.

William Powers of Bainville, Mont., was named vice president of the Federal Land Bank. He was formerly president of the Farmers State Bank of Bainville.

Paul F. Matson, present assistant manager of the Intermediate Credit Bank of Spokane was appointed vice president to assist Mr. Meyer. Other officers named for the credit institution were Edwin M. Watson, present registrar of the land bank, as treasurer; J. O. Richards, formerly of Yakima, Wash., but for a year and a half a member of the bank staff, as secretary; J. F. McCadams formerly of Butte, Mont., as assistant treasurer; E. O. Holten of Spokane as assistant secretary.

William E. Williams, manager of the Portland branch of the Regional Credit Corporation was appointed as vice president of the Production Credit Corporation to assist Mr. Schoonover. Others were J. W. Bradley, former vice president of the Old National Bank and Union Trust Co., Spokane, as treasurer, and Ralph W. Rees, recently with the Farm Credit Administration of Washington, D. C., but formerly of Newberg, Ore., as secretary.

Ira W. Wright of Helena, Mont., will be secretary of the Production Credit Corporation at Spokane. He was with the Regional Agricultural Credit Corporation and formerly with the National Wool Marketing exchange.

### CALL FOR WARRANTS

All General Fund Warrants of Morrow County, Oregon, registered prior to this date, will be paid on presentation at the office of the county treasurer on or after December 15th, 1933, on which date interest on said warrants will cease. Dated Heppner, Oregon, November 29, 1933.

LEON W. BRIGGS, County Treasurer.

**CARD OF THANKS.**

We wish to express our sincere thanks to the kindly neighbors and friends for their help and sympathy at the time of our bereavement.

Mrs. Sarah Wilbanks and family.

### LAURENCE CASE MORTUARY

"Just the service wanted when you want it most"

**DID YOU KNOW—**

That on Oct. 6, 1933 the largest single shipment of Vanilla Beans ever sent to the U. S. arrived at the Winona plant of the J. R. Watkins Co.—300 red cedar boxes of vanilla beans, weighing 29,370 pounds.

J. C. HARDING  
Watkins Products

### IONE CASH MARKET

Fresh and Cured MEATS

Butterfat, Turkeys, Chickens bought for SWIFT & CO. Phone us for market prices at all times.

Phone 32 IONE, ORE.

### At Heppner CHURCHES

**CHURCH OF CHRIST.**  
JOEL R. BENTON, Minister.  
Bible School 9:45 a. m.  
Morning services 11 a. m.  
C. E. Society 6:30 p. m.  
Evening services 7:30 p. m.  
Choir rehearsal, Wednesday, 7:30 p. m.  
Midweek service, Thursday, 7:30 p. m.

On next Sunday morning at 11 o'clock the sermon subject will be: "A Seared Conscience."

At the evening hour, 7:30 o'clock, the choir will present the beautiful Christmas cantata, "The Angel and the Star."

If you have not a church home you are invited to come and worship with us and enjoy these services. Come and test the welcome of this friendly church.

**METHODIST CHURCH.**  
JOSEPH POPE, Pastor.  
Sunday school, 9:30 a. m.  
Public worship, 11 a. m. Special music by the choir. Sermon, "The Value of a Name."  
Epworth League, 6:30 p. m.  
Evangelistic service, 7:30 p. m. Sermon, "The Missing Link."  
The Womens Missionary society will meet Tuesday, 2:30 p. m. at the church.  
Prayer meeting Thursday evening, 7:30.  
A very cordial welcome is extended to you to attend all the services of our church.

### GRANGE INSTALLS OFFICERS.

Rhea Creek Grange met in regular session last Friday evening. The first and second obligations were given to Harvey DeMoss and Mae Doherty. We are very sorry some of our members didn't know the meeting date had been changed to second Friday evenings. There will be a Christmas tree at the hall the 22nd, and each member is asked to bring a present of not more than 15 cents value, the presents to be exchanged during the evening. This meeting will take the place of the regular H. E. C. meeting for December. There will also be a miscellaneous bridal shower for Margaret (Becket) Buschke, on Saturday evening, Dec. 30. The following officers for 1934 were installed at Lexington Grange: Master, Orin Wright; Overseer, Chas. Becket; Lecturer, Carrie Becket; Steward, Clark Stephens; Asst. Steward, Ray Wright; Chaplain, Hannah Anderson; Treasurer, A. E. Wright; Secretary, Mrs. O. C. Stephens; Gatekeeper, Ben Anderson; Pomona, Mrs. Orin Wright; Flora, Velma Huston; Ceres, Mrs. Ray Wright; L. A. Gladys Becket; Ex. Com., F. E. Parker; Matron, Beth Wright.—Mrs. O. C. Stephens, secretary.

### IONE

(Continued from First Page)

The high school basketball team played two games the last week end. The first was with Roosevelt, Wash., in the gym here. The girls' game was a tie with the score 14-14. The local high school was defeated by the visitors to the tune of 18 to 8. On Saturday both teams journeyed to Umatilla. Both suffered defeat, the boys 18-20 and the girls 12-16. After the game the Umatilla high school treated their visitors to a feed.

Try a Gazette Times Want Ad.

**AN IDEAL GIFT!!!**  
for that boy or girl  
A Small Endowment Policy (and remember, the present low premium will never change)  
MRS. ANNA Q. THOMSON  
Insurance Counselor

### Trade and Employment EXCHANGE

(Printed without charge. Discontinued on notice.)

To trade—John Deere tractor and International 16-inch 3-bottom plow for anything I can use. E. L. Smith, Lexington.

To Trade—Good Guernsey bull for what have you. Arnold Pieper, Lexington.

To trade—Organ and camp cook-stove for anything I can use. Alex Wilson, city.

To trade—Netted Gem potatoes for hogs or wheat. Michael Cassidy, Boardman.

To trade—Practically unused \$150 C melody Buescher saxophone for good bed room or living room suite. W. L. Suddarth, Irrigon.

Want to trade for 2nd-hand cream separator. W. L. Copenhagen, Lexington.

Good mule to trade for wheat. Jason Biddle, Ione.

Netted Gem potatoes to trade for wheat. Alfred Skoubo, Boardman.

To Trade—Young turkeys for wood. Mrs. Chris Brown, city.

Geese to trade for fresh young milk cow. Lana A. Padberg, Ione.

To Trade—Wood and pigs for wheat. W. H. French, Hardman.

To trade—Cows and hay track and carrier for Van Brunt grain drill. Leo Garger, Lexington.

One 3-bottom, 14-in. gang to trade for rye or wheat. W. P. Hill, Box 526, Heppner.

To Trade—5 head good mules for good horses; also saddle mare for work horse. Troy Bogard, Heppner, fone 6P12.

To Trade—Horse for wheat or wood. Wm. Kummerland, Lexington.

For trade—Dairy cattle for sheep, wheat or barley. Roy Nell, Echo.

### Heppner Students Sing In University Musicales

December 13—Earl W. Thomson and Miss Jeanette Turner, University of Oregon students from Heppner, were members of the combined chorus of the Oregon State college chorus and the polyphonic choir of the University of Oregon which joined in a concert of Christmas music at the music auditorium of the university here recently under the direction of Professor Paul Petri, conductor. Approximately 200 students participated in the event, among them several outstanding vocal and instrumental soloists. Professor Petri was assisted by Roy Bryson, associate conductor.

Mr. Thomson sang first bass and Miss Turner, second soprano. Mr. Thomson is a junior majoring in law. He has taken an active part in campus activities, but especially in musical and forensic activities. He is also a member of the campus rifle squad and is considered an excellent marksman by campus army officials. Miss Turner is a junior specializing in music. She has taken an active interest in campus musical activities as well as in other campus events.

Good Stock Ranch—2280 acres 3 mi. S of Monument and school 70 A cultivated, 2210 A pasture, Dwig., barn, milk house, shop, brooder, store room, fencing, good well, has \$12,000, telephone, on gravelled road, \$12,000, easy terms. (Sweek). Federal Land Bank of Spokane. 40.

Mr. and Mrs. Lester Doolittle arrived home from Portland on Wednesday afternoon. While Mr. Doolittle is somewhat improved in health, he will be compelled to continue his treatment, and he is at home in Heppner only temporarily.

Stock Ranch—3160 acres, 55 mi. E. of Prineville, 402 A wild hay, 40 A grain, 2718 A pasture. Dwig., bunk house, barn and garage, fencing, spring, water piped to bldg. \$22,000, easy terms. (Raymond). Federal Land Bank of Spokane. 40.

**NOTICE OF FINAL SETTLEMENT.**  
Notice is hereby given that the undersigned has filed her final account as administratrix of the estate of Edwin Mathew Wilson, deceased, and that the County Court of the State of Oregon for Morrow County has appointed Friday, the 12th day of January, 1934, at the hour of 10 o'clock in the forenoon of said day, as the time, and the County Court room in the court house at Heppner, Oregon, as the place, of hearing and settlement of said final account.

NORA WILSON,  
Administratrix.

**NOTICE TO CREDITORS.**  
Notice is hereby given that the undersigned has been appointed by the County Court of the State of Oregon for Morrow County administratrix of the estate of Edward T. Burchell, deceased, and that all persons having claims against the said estate must present the same, duly verified according to law, to me at the office of my attorney, S. E. Notsen, in Heppner, Oregon, within six months from the date of the first publication of this notice, said date of first publication being December 14, 1933.

H. N. BURCHELL,  
Administratrix.

**NOTICE TO CREDITORS.**  
Notice is hereby given that the undersigned was duly appointed by the County Court of the State of Oregon for Morrow County administratrix of the estate of Nancy Mathews, deceased, and that all persons having claims against the estate of said deceased are hereby required to present the same duly verified as required by law, to said administratrix at the law office of J. N. Nye, at Heppner, Oregon, within six months from the date hereof.

Dated and first published this 30th day of November, 1933.

ANNA ENLGEAMAN,  
Administratrix.

## 2nd Big Smoker

LEXINGTON GYM, SATURDAY, DEC 16

WRESTLING — BOXING — EVENTS

From Lexington, Heppner, Ione and Portland

8:00 P. M. Adm. 35c and 15c



Always "O. K." with a Man . . .


**GIVE "Him"** Haberdashery . his idea of a sensible Christmas Gift!



**\$1.55 \$1.95**

**NEW SHIRTS**—Of natty broadcloth in plain and fancy colors. Deep-pointed attached collar.

GRAYCO ENDLOCK



**65c**

**SILK TIES**—Hand-tailored. Stripes, all-over, solid designs.



**Allen "A" 35c 50c**

**HOSIERY**—Newest Silk-Lisle weaves of durable quality. Nifty!

Lounging \$6.95  
Robes \$6.95  
Pajamas \$1.95 in gift boxes.

**Wilson's**  
The Store of Personal Service



## WARNING

to EXPECTANT MOTHERS

If you have ever been a patient in any hospital, you are probably familiar with the advantages of a liquid laxative.

All doctors know the value of the laxative whose dose can be measured, and whose action can be controlled.

The public, too, is fast returning to the use of liquid laxatives. People have now learned that a properly prepared liquid laxative brings a perfect movement without discomfort at the time, or after. Dr. Caldwell's long experience with mothers and babies, and his remarkable record of nearly three thousand births without the loss of one mother or child, should give anybody complete confidence in any prescription which he wrote!

But most important of all, a gentle liquid laxative does not cause bowel strain to the most delicate system, and this is of the utmost importance to expectant mothers and to every child.

Expectant mothers are urged to try gentle regulation of bowels with Dr. Caldwell's Syrup Pepsin. It is a delightful tasting laxative of delightful action, made of fresh herbs, pure pepsin and active senna. Not a single mineral drug is absorbed by the system, or irritate the kidneys.

Dr. Caldwell's Syrup Pepsin is an approved preparation and kept ready for use by all druggists.



Feed Your Laying Hens and Dairy Cows RIGHT to Get BEST RESULTS

## Heppner Dairy Feed Heppner Egg Mash

Mixed and Sold by

### Jackson Warehouse

Heppner, Ore. Office Phone 302, Res. 782

**No. 1 Baled Alfalfa Hay**

CHRISTMAS JUST AROUND THE CORNER—You are thinking of the goodies for the Holiday Season—

## Vogan's Candies

Always the Best — Fresh shipment just received

# 15c SPECIALS

From Heinz 57 Varieties

NEW STOCK Arrived this Week

- Mission Olives
- Vegetable Soup
- Tomato Catsup
- Pickles, etc.

## HUSTON'S GROCERY

Heppner Oregon