

Points Given By OSC on Preparing Farm Tax Returns

A larger 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 Dec. 15, points out the farm management department at Oregon State college.

Under the pay-as-you-go provision of the 1943 law, persons who receive 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.

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 Dec. 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 states.

FORMER CATTLEMAN LEAVES FOR SPRINGS

W. H. French left Friday for Carson, Wash., to spend a few weeks at the spring to build himself up for a trip to Texas where he expects to make his home. He stated that he probably would return to Heppner before going south. He bade farewell to his former home in the mountains south of Hardman and does not expect to return there. French, a lover of animals, asked the Gazette Times to express his

best wishes to his friends and to admonish them to be kind to dumb animals, "your saddle horse and dog, especially. They are your best friends," he stated.

Mr. French felt sad over leaving his dog behind, although it is in the best of hands with Mr. and Mrs. John Wightman. It is his hope to end for the animal as soon as he gets located in Texas. He contemplates locating at Mineral Wells.

MRS. CULBERTSON PASSES

Word has been received in Heppner of the passing of Mrs. A. B. Culbertson, wife of Dr. Culbertson, former Heppner physician, at their home in Michigan. Dr. Culbertson

is the father of Mrs. Lucille McAtee, former Heppner resident.

VISITED SISTER HERE

Stic Pete Christensen visited a few days the last week with his sister, Mrs. Norma Greener, and his uncle and aunt, Mr. and Mrs. Harvey Bauman. He will report back to a California base, leaving here next Sunday. He visited his parents, Mr. and Mrs. Chester Brown, at Pleasanton, Calif. before coming to Heppner. This is his first leave in 18 months.

RETURNS FROM HUNT

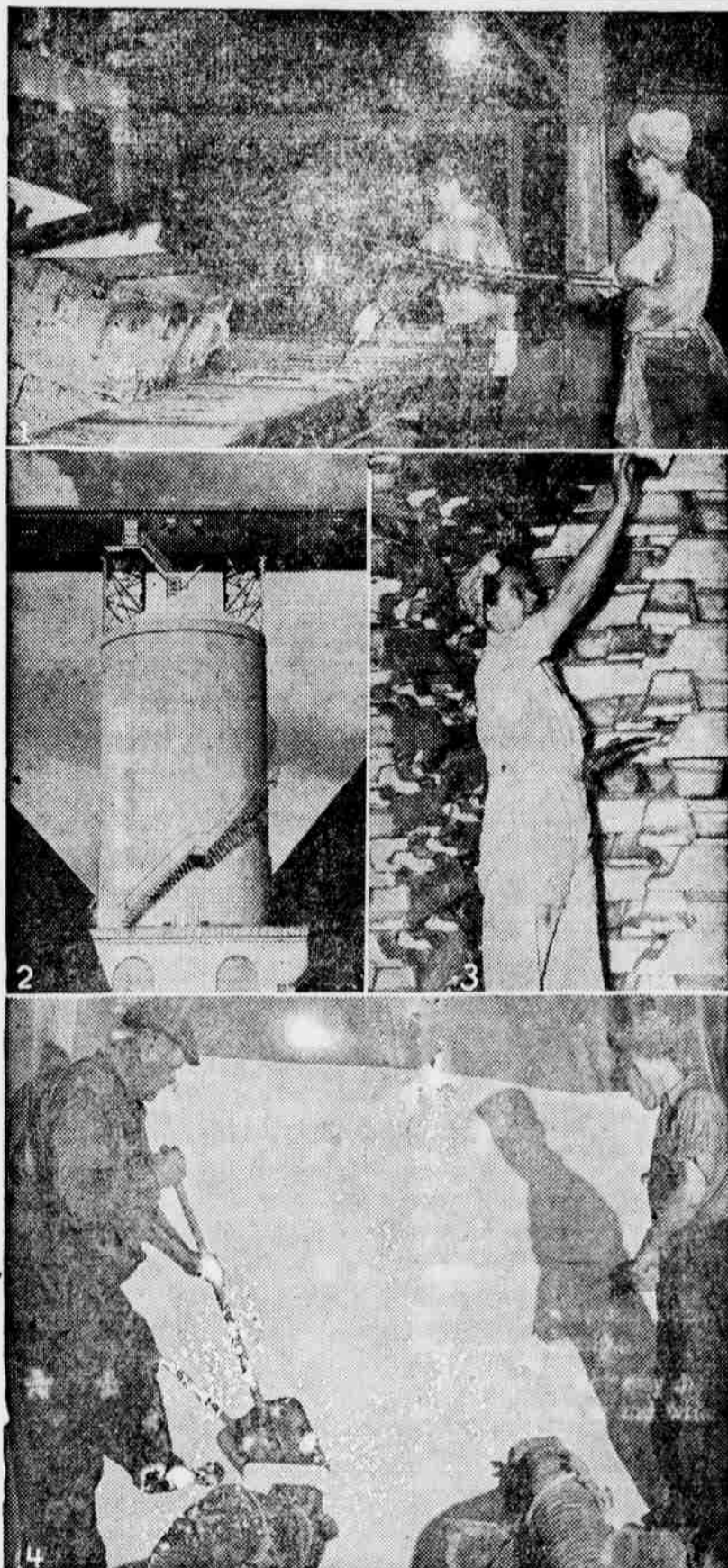
C. D. Conrad returned Tuesday from Starkey where he spent sev-

eral days in quest of elk meat. The hunt was not successful and he expects to return near the end of the season when colder weather will drive the animals down to the meadows. Conrad was joined by his father, C. C. Conrad of Imbler, and two men from the state college.

GOT HIS BUCK

Among outside hunters coming in Morrow county for a buck was Gene Florence, son of Mr. and Mrs. Norman Florence, who with Mrs. Florence and the baby came from Eugene for a visit. Gene got his buck and he and his family returned home Sunday.

Troutdale Aluminum Works Viewed



(1) POURING—The white powdery substance which was alumina a few days ago is now metallic aluminum. Lyman Nelson is shown pouring, while Lee Schneider skims the dross from the pig molds. (2) A SCENIC STUDY—A study in contrast is this courtyard view between two of the many pot rooms at Troutdale. The immense tank stores the ore of aluminum, alumina, before it goes to the pot rooms. (3) GRADING—All aluminum is graded before shipment. Mrs. Dorothy Modin is shown stamping aluminum pigs with the grade of purity. (4) ALUMINA—Looking like a car of snow, this alumina, reduced from bauxite will soon be reduced to aluminum metal. H. Gosdeck and E. L. Lundervold are shown unloading a car at the Troutdale Works

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