

**TAX LAW BENEFITS FOR FARMERS TOLD BY COLLEGE SPECIALIST**

Oregon farmers will likely benefit in several ways from revisions of income tax laws made by congress during 1954, says Manning Becker, extension farm management specialist at Oregon State college.

Included in the many changes that should help ease the strain for the farmer are tax rates about 10 percent lower than for 1953, and extensions on deadlines for filing final returns. The date for tax estimates is still January 15, but if the final return is filed by February 15, no estimate will be required. If farmers file an estimate by January 15, they have until April 15 to file their final return.

Another important change concerns how expenses for soil and water conservation can be handled. The farmer is now allowed, for taxable years beginning after December 31, 1953, to elect either to capitalize or currently deduct expenses. However, once the choice has been made, it is binding for future years, Becker warns.

Such expenses can get charged off as current operating expenses up to 25 percent of the farmer's gross income from the current taxable year. Any cost above 25 percent may be deducted in the following years—but not over 25 percent of the gross in any year.

A further revision of the tax laws allows farmers a faster "write-off" on equipment and farm improvements, the specialist continues. The old "straight-line" method—total cost divided by the years of useful life—has been used by most farmers and may still be used. But, if the item being depreciated has a useful life of three years or more and is new, the "declining-balance" method at double the straight-line rate may be used. The other method, also a faster "write-off" than the straight-line, is the "sum-of-the-digits". It is more complex.

The farmer taxpayer may also elect to "write-off" the cost of constructing or reconstructing a grain storage facility in 60 months instead of the normal life of the structure. It must have been or

**4-H Youth Win Awards in Oregon**

**F**OREMOST among 4-H Club members in Oregon are two teen-agers who have high ratings in the National 4-H Girls' Record and Recreation and Rural Arts award programs.

Leadership and achievement in the 4-H Recreation and Rural Arts program have brought statewide recognition to Mary Lou Eyman, 15, of Canby. Mary Lou was awarded an all-expense trip to the National 4-H Club Congress in Chicago, provided by United States Rubber Co. Mary Lou has been a 4-H member for six years. As a member of the talent club she has participated in talent shows, square dance jamboree, and the county fair chorus. At camp this year she was a counselor, teaching leather craft and basket weaving. Mary Lou has made 78 exhibits and nine demonstrations in her other projects winning 14 blue and four red awards. She has held every club office but treasurer, and is a junior leader, helping her mother and Mrs. Marion Marine, club leaders.



Ellen Mitchell Mary Eyman

Her all-around outstanding record in home economics has brought high honor to Ellen Mitchell, 18, of Zig Zag. She has been named State winner in the 1954 4-H Girls' Record program, and was presented with a trip

All these programs are conducted under the direction of the Cooperative Extension Service.

**Increased Power Use In Lumbering Promoted by PP&L**

Development of a new program to provide increased service to the important lumber and wood products industries in the Pacific Power & Light company area was announced Thursday by George T. Bragg, vice president and general manager.

At the same time, Bragg announced the appointment of Harold H. Henninger of the company's staff as forest industries sales specialist to head this new activity. The appointment is effective Friday.

"Located as it is in the heart of the great Northwest lumber and wood products industry, Pacific Power & Light has a large stake in the continued growth and development of this basic economic resource," Bragg said in announcing the new power company program.

"To increase the service we can give to this important basic element in our regional economy, we have named Harold Henninger as a specialist to work with timber products operators. It will be his responsibility to assist them in working out additional applications of electricity which will be useful to their operations."

Because of the wide experience he has gained in application of power to the wood products field during the past eight years as Pacific Power manager in the thriving Central Oregon lumber

center at Prineville, Henninger is well qualified for his new responsibility. Bragg pointed out. Use of electricity by plants in Prineville gained 300 per cent in this eight-year period.

In addition to his work with lumber operations in the field of application of electricity, Henninger has had considerable personal experience in both logging and sawmill operation.

Better lighting of the productive areas of sawmills and other wood products plants and wider application of modern electric drive machinery will be two of the principal fields in which Henninger will work closely with industry operators, Bragg said.

USE GAZETTE TIMES CLASSIFIED ADS



"It's his plan to overcome government food surpluses - pass a law making everybody eat 24 pancakes for breakfast!"

THE OFFICE OF  
**DR. E. K. SCHAFFITZ**  
OPTOMETRIST

WILL BE  
**CLOSED**

Monday and Tuesday  
**December 13-14**

Hepner Hotel Bldg.

Phone 6-9465

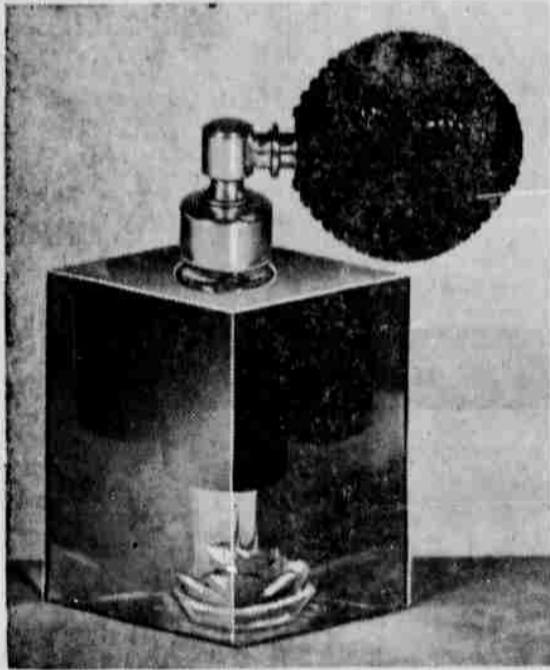


BRING YOUR  
GIFT LIST

**TO PHIL'S**

WE HAVE THE RIGHT GIFT

FOR EVERYONE



JANE-ART PLASTIC FLOWERED

**ATOMIZER**

A Variety of Colors and Styles

**1.95 TO 4.95**

We Tie 'Em For You— Ready-Made <b>CHRISTMAS BOWS</b> 5c and 10c	COMPLETE SELECTION <b>Boxed &amp; Single CHRISTMAS CARDS</b> BOXES 29c To 1.50
---	---

- GIFT TRAYS
- CIGARETTE BOXES
- PIPES AND PIPE RACKS
- RONSON LIGHTERS
- COSTUME JEWELRY
- GAMES FOR CHILDREN & ADULTS

**Phil's Pharmacy**

Phil Blakney, Owner

**Lonerock News**

By Verna Hayes

Mrs. Frank Williams and Bill Lowe of Fossil were dinner guests of Mr. and Mrs. Ralph Moore on Sunday.

Mr. Lester Wick and Lloyd Rogers attended the Wink sale at Hermiston, Friday.

The Sewing club held their weekly gathering at the Annex, on Thursday, with Mrs. Ralph acting as hostess, with delicious cake and coffee for refreshments. Those attending were Mesdames Ben Rogers, Dora Case, Jess Harris, Guy Huddleston, Meredith Boyce, Tom Perry, Lester Wick and sons, Earl Talbert and children, Pete Haynes and Marilyn, Lloyd Rogers and children, Glenn Hayes. Next gathering will be Thursday, Dec. 9th with Mrs. Ben Rogers, as hostess.

Mrs. Alecy Madden returned home from Washugal, Wash., where she has been visiting her son Myrna and family, for the last month.

Pfc. Leslie Conboy, who is hospitalized at the Tacoma Madigen hospital, was able to spend Thanksgiving day with his parents, Mr. and Mrs. Orie Conboy at Boardman. Les is able to be about with crutches.

Mr. and Mrs. Mattlon Hicks were host and hostess at the card party in the Annex Saturday night. A good crowd attended. Delicious refreshments were served later in the evening, by Mrs. Hicks.

Mrs. Sophia Spalding, Mrs. Lovena Palmer and Miss Margie Rood were visitors in Lonerock on Saturday.

Mr. Bill Conboy made a trip to Portland, over the weekend.

Mr. and Mrs. Guy Huddleston were Monday visitors in Hermiston.

**OES Social Club Meets Saturday**

The Social club of Ruth chapter No. 32, OES met Saturday afternoon at the Episcopal parish house with Mrs. John Lane and Mrs. Charles Stout as co-hostesses.

Mrs. Edna Turner won the door prize, Mrs. W. A. Ruggles was high in bridge and Mrs. Carrie Becket high in pinochle.

The next meeting is to be January 8 instead of January 1, due to the New Year's holiday.

**Christmas Party Held For Cradle Roll**

The Cradle Roll Department of the Christian church was entertained at a Christmas party in the fireplace room of the church on Saturday afternoon.

Pictures were taken for the cradle roll and refreshments of cookies, cake and kool-ade were served by Mrs. Robert Ferrell, superintendent, assisted by Mrs. Marcel Jones. About 25 children attended.

**Remember-  
YOUR  
Christmas  
Seal  
Contribution  
is  
Important!**



Dec. 13-14-15 Mon.-Tues.-Wed.

**Vancouver Fur Factory**

Presents A Large Showing of

BEAUTIFUL

**FUR COATS**

CAPES, STOLES & SCARFS

AT

*very special low prices*

AT

**RUTH VAN'S**

301 1/2 E. 2nd

The Dalles

(The small cost of having your old fur coat restyled will surprise you!)

Dec. 13-14-15

Mon.-Tues.-Wed.



at Wilson's

Get Them ALL **Sweaters**

**She wants**

A SWEATER BY  
**KANDEL**

We have her favorite style in her favorite sweater—Kandel. They're the wonderful wool, Vicara, Crion and Nylon sweater that is styled for beauty, softness and durability. A big selection of the most popular styles in your choice of 12 smart colors. Sizes 32 to 42.

A Full Selection of Styles and Colors

**\$7.95 and \$10.95**



**He wants**

**Jantzen**

THE KHARAFLEECE PULLOVER— rugged styling that's casual and comfortable... this classic pullover by Jantzen is tailored of exclusive Kharaflleece. Remarkably wrinkle-resistant, wonderfully washable and lastingly mothproofed. A good color selection.

ONE OF HER FAVORITES—

**Berkshire Nylons**

All popular winter shades in her exact leg length.

15 GA. 15 DEN.

60 GA. 15 DEN.

1.35

1.50



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