

FARM NEWS

County Agent's Office

Tax Specialist to Advise On Farm Casualty Losses

By N. C. ANDERSON

Ranchers who have been concerned with and making inquiries relative to establishing casualty losses from the recent floods will be happy to hear that the Internal Revenue Service office in Portland now has a specialist on the job dealing entirely with this matter. He is Edward Hays, telephone 234-8211, Internal Revenue Service, P. O. Box 3341, Portland 8, Oregon.

The Internal Revenue Service is now determining whether the disaster area benefits will be applied to the 1964 or 1964-65 taxing year. If the latter is true, an extension of time will be applied. It sounds as if this will probably be the case.

Those who have not ordered IRS Document 5174 from the Portland office will want to do so. IRS also has summary sheets which will be helpful in making your casualty loss. For those who have studied Document No. 5174 you will note that progressive deterioration, through a steady operating cause and damage from a normal process, is not a casualty loss. Thus, the steady weakening of a building caused by normal or unusual wind and weather conditions is not a casualty loss.

This, then, states quite clearly that the loss must be a casualty and not occur over a period of time. Casualty is defined as a complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected or unusual nature. I am sure that it was the last three terms, sudden unexpected and unusual which caused our problems in the recent flood. An Oklahoma farmer was able to

claim the casualty loss of soil which was blown away by a storm in 1958.

The problem confronting most ranchers is to determine the actual amount of loss. It is real important that this loss can be proven through such things as records, photographs, etc. We, again, urge that everyone take a picture of any loss they might have had before making repairs to land or buildings.

Since our area has been proclaimed a disaster area, an extension of time may be granted farmers for filing their damaged property. If there are questions, I would suggest that you write a letter to the District Director explaining in detail the reason for the time extension on Form 2688.

Registrations Are Urged For Tax Shortcourse

Pre-registrations are coming in each day from ranchers who are interested in attending the tax shortcourse. We are short of the required minimum number to hold this workshop. Perhaps in the confusion of Christmas, New Years, a flood, and other events which have moved along so rapidly the last 3 weeks you have overlooked sending this in. We are sure that the program arranged will benefit to every rancher.

If you have been putting aside sending back your registration form, would you indicate at once your interest in order that we might save a "seat" for you?

Three Top Breeds Compared In Utilization of Feeds

A comparison made in the Imperial Valley between Herefords,

Holsteins and Brahman cattle showed all three breeds were equally efficient in utilizing feed to maintain weights. When it came to converting feed energy gains, the Brahmans were 87% and the Holsteins only 73% as efficient as the Herefords in utilizing their rations.

Stronger Organization Urged At National Wheat Meeting

While expected attendance was low, the 13th Annual Convention of the National Association of Wheat Growers was well represented by Morrow county wheat growers last week in Portland. This was a working convention with committees on national programs, market development, research, and public relations in session during much of the day and evenings, developing a program for the Wheat Growers to follow in the next year.

Of most concern to those present seemed to be the question of what would happen to the wheat growers' income at the end of 1965 when the present farm program expires. Very little encouragement was given by a variety of speakers including Graham Purcell, chairman of the wheat subcommittee, U. S. House of Representatives; Dr. John Schmitz, director of agricultural economics, Washington, D. C., and others who are close to policy making groups, for increased income in the year ahead.

Among the resolutions which were considered at the National Conventions, wheat growers asked that their industry develop a means of better financing in order to have a stronger organization to look out for their industry which would include market development, both at home and abroad, a public relations program which would tell the story of the wheat grower's importance to the nation's economy.

Those who I saw from Morrow county were Mr. and Mrs. Al Lamb, Mr. and Mrs. Milton Morgan, Mr. and Mrs. Robert Jepsen, Mr. and Mrs. Walter Jacobs, Mr. and Mrs. Frank Anderson, Mr. and Mrs. Roy Lindstrom, Mr. and Mrs. Lindsay Kincaid, Mr. and Mrs. Norman Nelson, Mr. and Mrs. Louis Carlson, Mr. and Mrs. Don Peterson, Mr. and Mrs. Harold Beach, Mr. and Mrs. Kenneth Turner, Oscar Peterson, Lowell Gribble and Tad Miller.

Watering Column Helpful In House Plant Irrigation

For those who might be considering a vacation to a warmer climate in the midst of our winter weather, a simple device for irrigating house plants automatically while you are gone has been devised by the Arizona Experiment Station.

The device is a watering column used in each pot. The column consists of a length of 1 inch plastic tubing closed at the bottom drilled with tiny holes. The tubing is set vertically in the pot extending about 2 inches above the soil surface and then filled with medium sand.

This method is claimed to be better for the plant in that it supplies enough water without water-logging the soil and does not encourage plant disease and cause soils to become crusted and compacted as when plants are watered on the surface.

Generally, this supply lasts but two weeks, however, so it would be well to have the neighbors fill the tube back up again if you are going to be gone for any length of time.

Chats With Your Home Agent

Project Leaders Receive January Lesson Instruction

By DONNA GEORGE

Ten project leaders for the January home extension unit lesson, "New Wrinkles in Ironing," received instruction from agent Donna George last week.

The leaders are Mrs. James McCabe and Mrs. K. L. Blake (Heppner Unit); Mrs. John Phillips and Mrs. C. Worden (Boardman); Mrs. Pete Navarro and Mrs. Rees Morgan (Irrigon); Mrs. Ron Maguewood and Mrs. Sam Steers (Rheba Creek); Mrs. T. Ashbeck and Mrs. G. Curran (Pine City).

County Council Meets

Four-H leaders from North Morrow county met Monday, January 4, at the Andy Skiles home, Irrigon. Officers training for 4-H clubs was planned for Saturday morning, January 23, at the Boardman school. Plans were made for helping pay expenses of leaders attending the State 4-H Leaders Conference.

4-H Leaders Banquet Scheduled

Morrow county 4-H leaders will be honored January 27 at a banquet recognizing their service during the 1963-64 4-H club year. Sponsored by the Columbia Basin Electric Coop, the dinner will be served at the Episcopal Parish Hall by the Episcopal Guild at 6:30 p.m.

Presentation will be made of 4-H leader pins and special awards. Invitations will be sent to those who led 4-H clubs during the past year and to those new leaders who have enrolled their members for the 1964-65 year.

Two-Salaried Families

How often I've heard women debate the advantages and disadvantages of working outside the home. While personal values and varied patterns of family living influence opinions, it still may come as something of a surprise to learn that 40% of all families are now listed as "multi-earner" families—with the wife usually being the second job holder.

According to Oregon State University extension home management and family finance specialist Alberta Johnston, studies have shown the basic

Beef Certificates Make Good Gift For All-Year Giving

The Morrow County CowBelles, who are doing such an outstanding job in beef promotion, tell me that they are quite anxious to have more Beef Gift Certificates used.

While they were pushed as Christmas gifts, the certificates are an excellent gift for any occasion. These are available in \$5.00 denominations from the First National Bank in Heppner. By using these you can solve your gift problem, as well as helping the beef industry by getting more people to appreciate good beef.

reason that married women work outside the home is to add to family income. Their earnings will help buy a house or a new car or a college education for the children.

Many women also have other reasons for taking jobs. Once the major business of raising children is finished, many women want to find new outlets in which they can profitably use their time and talents.

Of course, the full-time homemaker also pulls her economic weight in the family circle—and can know the sense of accomplishment that comes of doing a job well. But her economic contribution to the family—as housekeeper, cook, nurse, chauffeur, etc.—is less easily counted than the dollars contributed in cash by her working married sister.

On one score, however, the working wife is likely to contribute more to over-all family financial security. If she has a steady job, she may do more than bring home part of the family's income. She may also add to the family's economic protection through sharing in group life and health insurance plans, and possibly an employment pension plan, at her place of employment.

When Appliances Act Up

What is more frustrating than

a "gadget" that won't work? Here are some hints about using household appliances.

Washers are the most temperamental appliances, but they've improved considerably during the past few years, says Bernice Strawn, extension home management specialist, OSU. Always turn off the intake faucets at the back of the machine when not in use. This will take the high pressure off the hoses and prevent their breaking.

Don't use more detergent than needed. Always measure it. Too much foam will cause the machine to airlock and keep it from pumping water out. If this happens, shut off the machine for 20 minutes, then turn on again. If your dryer doesn't run, push the re-set button and check your fuses.

If the dryer runs but doesn't heat, check fuses and lint trap cleanliness. Check the lint trap and clean it out. Never try to dry more than one washful of clothes at a time.

If your vacuum cleaner doesn't work well, we suggest changing the bag, getting a new brush, or checking to see if the belt is broken, on an upright cleaner. Service men say there are two electrical facts every woman should know: the location of the master electricity switch and the location of the fuse box or circuit breaker panel.

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2,000 Cattlemen Due for National Meet in Portland

Nationally publicized storms of the Pacific Northwest apparently have not dampened the enthusiasm of 2,000 stockmen of 40 states to attend the 68th annual convention of the American National Cattlemen's association here January 25-28.

The meeting is sponsored by the Oregon Cattlemen's association, headquartered in Prineville, with an assist from several Portland area businessmen. J. E. Herburger, manager of the Northwest Livestock Production Credit Association, Portland, is general chairman.

First of many groups will begin arriving Saturday, January 23, to take part in several special tours of Portland and Western Oregon. Monday will find registration and several committee and board meetings at the Hilton Hotel. The formal convention opens Tuesday morning at the Paramount Theater. Events and meetings will continue through Thursday at the Hilton. A "Chuckwagon" breakfast, luncheon, dinner-dance, social hour and special fashion show are among the entertainment features.

Headline speakers will include Oregon's Senator Wayne Morse and Governor Mark Hatfield, Colorado Congressman Wayne Aspinall, Governor R. B. Toole of the Farm Credit Administration.

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