

Mustangs stumble at Christmas Tournament

By Ashley Conklin

Heppner boys basketball teams met with some stiff competition in its first game of the "I'll Be Home for Christmas Tournament" hosted by the McLoughlin (Milton-Freewater) Pioneers and then tried to work its way back from a huge halftime deficit in the second game of the tournament this past weekend.

The Mustangs lost their opening game to the Class "AA" McLoughlin Pioneers Friday night 73-50.

In the consolation game for third place Heppner met Riverview, Washington who were defeated the afternoon before by Class "AA" Baker.

The Mustangs fought back from a 14-point halftime deficit against the Panthers but came up on the short end of the 54-53 stick.

Heppner, which dropped to 3-3 on the season with the two losses, was led in the tournament by Wayne Wilgers and Bryan Padberg.

Wilgers scored 40 points, and grabbed 25 rebounds in the two games and Padberg netted 33 points, handed out 7 assists, and had 14 steals.

In its opening game Heppner didn't have the height to stay with the Pioneers and were defeated 73-50.

Mac-Hi was led by 6' 3" Jim Parsons who turned many offensive rebounds into baskets and finished with 18 points. Chris Cockburn, 6' 1", added 12 points underneath the boards.

"Our first quarter was the best quarter of basketball we've played all season," Heppner coach Mike Royer said, "but then Mac-Hi started to take advantage of its big people."

With Wayne Wilgers scoring nine first quarter points and Bryan Padberg six, the Mustangs led by as many as eight points early before settling for a 17-17 tie after the first quarter.

Parsons led a second period Pioneer explosion with 10 points as Mac-Hi ranto a 42-30 halftime lead.

Padberg and Wilgers tried to keep Heppner in the game with six points apiece.

Both teams slowed down a bit in the third quarter as the Pioneers entered the fourth period with a comfortable 52-38 lead.

Mac-Hi added 21 points in the fourth period to coast to the win. Wilgers grabbed 12 of Heppner's 42 rebounds but the Mustangs were killed on the boards by Cockburn, Parsons, and another 6' 3" post player, Shawn Doherty.

Heppner was also hampered by poor field goal and free throw shooting and turnovers. Heppner shot 38 percent from the field (21-56) and 42 from the line (8-19). The Mustangs also had 26 turnovers.

The Mustangs rallied from a 14 point halftime deficit and a 12 point third quarter deficit but their rally fell short in the end. The Panthers of Finley, Washington led 36-22 at the half and 48-36 after three quarters.

After Riverview increased its lead to 51-37, the Mustangs used man-to-man and zone full-court presses to go on a 14-0 run and tie the game at 51-51.

After the Panthers scored, Heppner came back with a basket of its own to culminate the 16-2 run and tie the game at 53-53.

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JV boys drop second straight game

By Ashley Conklin

Heppner's junior varsity boys basketball team lost its second consecutive game on Tuesday, Dec. 9 when the Riverside "C" team defeated the Mustangs 42-37.

The Pirates were able to ice the game in the fourth period by connecting on 6 of 6 free throws.

Riverside came out and held a 12-9 lead after the first quarter while

The Panthers added a free throw and the Mustangs, who had three chances to score in the final minute, came up empty and lost 54-53.

Chris Weatherby had the hot hand early for Riverview, scoring six points in the opening period. However Wayne Wilgers and Bryan Padberg answered with six and five points respectively in the period as the Mustangs pulled within 12-11.

The Panther press ran Heppner ragged in the second quarter as Riverview outscored the Mustangs 24-11.

Steve Sisk led the Panthers in the quarter with 12 points, with most of them coming on uncontested lay-ins. Jim Dionne added eight for Riverview.

Padberg, with eight points, and Wilgers, with six more, tried to bring Heppner back in the third period but the Panthers answered every Mustang run with one of their own to lead 48-36 before the final quarter.

Wilgers took game-high scoring honors by trying a career-high with 22 points and Padberg and Dick Devin added 15 and 7 points respectively for Heppner.

Dionne and Sisk had 13 points each for Riverview while Weatherby added 12.

Wilgers topped the Mustang board chart with 13 rebounds as Duane Ball and Trent Harrison each col-

lected 7 more.

Heppner had a season-low 12 turnovers but shot only 36 percent from the floor on 21 of 58 shots.

At the free throw line Heppner was 1 of 19 for 58 percent compared to 6 of 12 and an even 50 percent for the Panthers.

"It was a good comeback and we played well in the fourth quarter," Mustang coach Mike Royer said, "but we played poorly in the first half. It was a disappointing loss because this was a team we should have beaten."

Heppner will conclude its pre-season by hosting Sherman County on Saturday, Jan. 3 at approximately 6:30 p.m.

The Huskies will be led by junior Bill Martin (6' 3") and senior guard Tracy Fields.

Fields was a second team Columbia Basin Conference all-star last season and Martin was an honorable mention selection.

Statistics

	1	2	3	4	F
Heppner	17	13	8	12	50
Mac-Hi	17	25	10	21	73

	FG	FT	TP	F	R	A	ST	TO
Heppner	8-17	2-3	1-2	12	2	4	3	2
Mac-Hi	11-21	2-4	0-0	2	3	2	0	0

	PTS	REB	AST	STL	BLK
Heppner	51	25	10	1	0
Mac-Hi	73	26	12	0	0

	PTS	REB	AST	STL	BLK
Heppner	16	7	1	0	0
Riverview	12	24	12	0	0

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Farm tax guides available

Copies of the 1986 Farmer's Tax Guide are now available at the Morrow County office of the Oregon State University Extension Service.

The tax guide is an indispensable tool for farmers and ranchers in preparing year-end tax returns, according to Gene Nelson, OSU Extension farm management specialist.

The Farmer's Tax Guide explains how the federal tax laws apply to farming. The explanations and examples in the publication reflect the interpretation of the Internal Revenue Service. The guide was prepared with the advice and assistance of both the USDA Extension Service and the Extension Services of the State Land Grant Universities.

Of particular interest in the 1986 guide is the section on tax law changes, Nelson said. The Tax Reform Act of 1986 made many changes affecting such items as investment credit, depreciation, travel and entertainment, tax rates, minimum tax and estimated tax.

Some of these changes are effective in 1986, while others are effective in 1987 and later years. Some of the changes that affect 1986 are:

Prepaid farm expenses. If the cash method of accounting is used to report income and expenses, and certain prepaid farm expenses exceed 50 percent of non-prepaid deductible farm expenses, deductions for some of the prepaid expenses may be limited. This provision applies to expenses paid or incurred after March 1, 1986.

Investment credit. The regular investment credit generally has been repealed for property placed in service after 1985. However, credit may still be claimed for amortizable basis in reforestation expenditures and for certain property placed in service after Dec. 31, 1985, if on that date there was a binding, writ-

ten contract for its acquisition, construction or reconstruction.

Depreciation. There is a new depreciation system for most property placed in service after Dec. 31, 1986. Farmers may also elect to use the new system for certain property placed in service after July 31, 1986.

Records. Taxpayers have to be able to prove deductions for business travel, entertainment, gifts and listed property by adequate records or by sufficient evidence that will corroborate personal statements. Farmers should keep the proof needed for these items in an account book, diary statement of expense or similar record supported by adequate documentary evidence that together will support each element of expense.

Self-employment tax. The maximum amount of net earnings subject to self-employment tax for 1986 is \$42,000. The net self-employment tax rate is 12.3 percent.

The guide includes chapters on all aspects of preparing tax returns, a list of important tax dates, filled-out sample forms, and help-line telephone numbers.

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TOWN HALL MEETING

January 7, 1987 -:- 7 p.m.
Heppner Grade School Multi Purpose Room

Representatives from the following

groups will be present:

Morrow County School District
ad hoc Health Care Committee
Port of Morrow
Morrow County
City of Heppner

The reason for this meeting is to invite all citizens of Morrow County to meet and discuss current issues of concern.

Sponsored by:
Heppner-Morrow Co. Chamber of Commerce

We would like to thank everyone in town for being so supportive and making our business a success. We have done some remodeling enabling us to give you a more relaxing, family like atmosphere. We would like to extend an invitation from our family to yours to spend a fun filled evening at Charlie's on New Year's Eve.
Featuring "Go For Country, Go For Rock"
The fun begins at 10:00 p.m. and ends sometime next year.

Drinks 25¢ each

Proceeds go to the support of the Heppner Fire Dept. So start the New Year at

Charlie's Pizza
& Video World



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You're Invited

to an

Open House

at

Central Market

on

Tuesday, December 30

To honor Ernie McCabe, who will be retiring on December 31.

Come in between 1-5 p.m. and have punch, coffee & cookies and visit with Ernie to wish him well in his retirement.



Business recognized

Chamber President Birdine Tullis (left) with Lisa and Charlie Wisdom, of Charlie's Pizza and Video World who have been honored by the Chamber improvements to a local business.



LaVerne VanMarter, Jr.
and
Julie Wattenburger

would like to invite their friends to join them in the celebration of their marriage at a reception to be held at the Heppner Elks Lodge on December 27, from 7 to 9 p.m.
No Gifts Please.