

WANTED! TURKEYS, POULTRY & EGGS

We are paying the following prices delivered, Portland, Oregon, "subject to change without notice": NO. 1 LIVE COLORED HENS, over 4 lbs. 26c

We furnish coops on request and will dress your turkeys for you. Northwest Poultry & Dairy Products Co. Main Office and Dressing Plant 232 S. E. Oak St. PORTLAND, OREGON Phone EAsT 5141

BOARDMAN NEWS

Mrs. Margaret Thorpe (Held from last week) The school basement was filled with water Thursday when the water pipes broke in the storage room. Mr. Coulter, the janitor was in Hermiston at the time. Mrs. Sherman started phoning every store in Hermiston and when Mr. Coulter stepped into the Oregon Hardware he was told about the misfortune, so he hurried back home to aid the high school boys who were not able to shovel the water out as fast as it was coming into the basement.

A basketball game at Umatilla Wednesday night was Irrigon's second defeat this year when they were beat by Umatilla 42-16. The Irrigon grade school won by 9 to 4. Transportation to the game was by bus and also cars belonging to several high school boys.

Irrigon's annual high school Christmas dinner is slated for Saturday night at the school house. Betty Acock, Billie Norcross, Agnes Caldwell and Eleanor Evans were appointed as cooks and the boys will be the clean-up committee because they lost the basketball game in Umatilla Wednesday night.

Miss Ruby Forbes and Miss Juanita Volle were dinner guests of Miss Agnes Caldwell Wednesday night. Kenneth and Ruby Forbes spent Saturday in Hermiston.

Bill Rutledge started school Monday after working all summer. Bill is a junior this year. Paula Haberlein is very sick at her home with the flu.

Bill Volle and Bill King spent Tuesday evening at the Whitney home.

Word has been received here that Fred Lenz of Camp Hood has been transferred from cook to barber. He is the son-in-law of Mr. and Mrs. Earl Forbes.

The co-op oil truck went through a bridge and into a concrete ditch at the Whipple home early Friday morning while delivering oil and some wheat.

Don Houghton, who is attending Oregon State, arrived Tuesday to spend Christmas vacation with his parents, Mr. and Mrs. Fred Houghton.

Avery Shoun of Heppner was in town Tuesday.

Mrs. Rudolph Rada received word Friday morning that her husband who had left the United States only three weeks ago, was missing. Mrs. Rada teaches the 4th, 5th and 6th grades and shorthand in high school.

Mrs. Hazel Stiegel is employed at the El Rancho Cafe.

William Gollyorn is employed as a guard at the Umatilla Ordnance depot.

Mr. and Mrs. Bus Whitman stopped in Irrigon Monday noon to see his cousin Paula Haberlein. They were going to Yamhill from Couer d'Alene where Buster is working. The young couple were married at Couer d'Alene Sunday.

Men, Women Over 40 Don't Be Weak, Old Feel Peppy, New, Years Younger

For sale at all good drug store everywhere—in Hermiston at Hermiston Drug Store.

Hurrah! A Disinfectant That Doesn't Stink.

You no longer have to put up with smelly disinfectants; just use Dr. Salsbury's Par-O-San. You'll like it for brooder and poultry house disinfection, for other such jobs, too, including the house. We have it; come in and get your supply for the season.

Hermiston Grain & Feed Co. Hermiston - Phone 3311 — Stanfield - Phone 847 A Member Dr. Salsbury's Nation-Wide Poultry Health Service

AAA PAYMENTS IN 1943 ENCOURAGE MORE VITAL CROPS

"Rationing acres" for production of the most essential crops is the description given to production adjustment features of the 1943 farm program by John Shepherd, Scio farmer and member of the state AAA committee. Farmers will find it both profitable and patriotic to adjust their plans to produce most needed products.

Wheat, the principal "war crop" of World War I, is in plentiful supply this time, Shepherd points out. Instead, the need is for concentrated foods, oil crops, and fibers to replace war-lost imports. As a means of putting every available acre to work for the war effort, payments made to wheat growers for reducing acreage within allotments will be closely connected with production of essential crops.

Individual farm goals will be established for nine special war crops, including dry beans, potatoes, dry edible peas, peas for canning, tomatoes for processing, seed flax, vetch for seed, and fiber flax. Each farm's resources, as shown by the farm plan which farmers will be asked to fill out during the every-farmer canvass in January, will be taken into account in setting war crop goals. Wheat payments for 1943 will be conditioned on the farm's war crop goals being met.

Second condition to earning a full wheat payment provides that at least 90 per cent of the farm's wheat acreage allotment be planted in 1943 to either wheat, special war crops or designated substitute crops. These substitute crops include barley in areas where it will produce more feed value than wheat, and Austrian winter peas up to the farm's allotted acreage of that crop. More substitute crops may be added later, Shepherd said.

These substitute crops, in other words, are more needed than wheat, and hence may be substituted for wheat, but they are not the vitally needed war crops for which farm goals are set.

Objective of conditioning payments on war crop goals and on 90 per cent of allotments, Shepherd said, is to insure that land taken out of wheat will not stay idle and will be devoted to production of needed essential crops.

INCOME TAX LAW TO EFFECT 35 MILLION IN '43

The federal income tax is, as the name implies a tax levied upon incomes, and it is payable in relation to the amount of income. Income, for Federal income tax purposes, means in general any compensation for one's services, whether the compensation be in money or in goods or other services; it includes also the net value received for the product of one's labor, as farm produce in case of a farmer; income from investments; profit from business operations; and other gains from sales and exchanges of goods and property. Certain limited categories of income are, however, tax exempt, and to the extent of such exemption are excluded in computing the tax.

Because of exemptions from the tax given to persons having less than certain stated amounts of income, as well as because of various deductions and credits allowable, only a small proportion of the number of persons receiving income have until recently been subject to the tax. Thus, of the estimated 55 million persons in this country who received income in one form or another during the calendar year 1941, only some 26 million persons were required to file Federal income tax returns for that year, while of these some 26 million, more than 9 million were not taxable due to credits and deductions allowable.

As a result of the lowering of exemptions, many more persons are now subject to the Federal income tax than before, and for the calendar year 1942 it is estimated that more than 35 million persons will file Federal income tax returns. To the large number of persons now subject to the Federal income tax, who have never reported income before for Federal tax purposes, an understanding of the law and applicable regulations is of prime importance.

An income tax return is a declaration on the part of the taxpayer of his total taxable income for the year, together with the various deductions, exemptions, and credits to which he is entitled. It is in reliance upon voluntary disclosure, and the integrity of taxpayers generally, that the cost of administration of the income tax can be kept at a minimum. Though the return is a voluntary statement, any person who willfully makes a return which he does not believe to be true and correct in every material matter is subject to the penalties provided by law.

The first requirement of the law is the filing of an appropriate return. For individuals generally, this must be done by March 15 following the end of the calendar year. The return must be filed with the appropriate Collector of Internal Revenue for the district in which is located the legal residence or principal place of business of the person making the return.

Under the present law every single person, and every married person not living with husband or wife, having a total income (earnings, together with other income) of \$500 or more, and married persons living with husband or wife throughout the taxable year, who have an aggregate income (total earnings of both husband and wife, together with other income) of \$1200 or more, regardless of the amount of net income, must file a return.

SPENCER NAMED NEW MANAGER

(Continued from page 1) fair board for the same number of years. He was one of the founders of the original R.E.A. movement and assisted in making out the original maps and securing acceptance of the petition for construction.

He served as chairman of the advisory committee on F. S. A. loans for Umatilla and Morrow counties for six years. He was a committee member for Umatilla and Morrow counties for corporation seed loans. Back in 1932-33 he was appointed Conciliation Commissioner by the U. S. Department of Justice, Washington, D. C., for Umatilla county. He also served by government appointment as land appraiser on proposed Birch Creek diversion to McKay dam. He made appraisals on lands to be purchased for right of way for the government canal.

In recent years Mr. Martin has served as president of the Umatilla Electric Cooperative association, a position he held for four years. He was quite a musician and his deep bass voice will be missed by all music lovers who have heard him sing in quartets and other musical programs. He was a member of the Hermiston Commercial and Rotary clubs.

Mr. Martin and his family have moved to Dishman, Wash., a suburb of Spokane, where he will be associated with his son, Jack Martin, in Ready-Mix cement business.

SUPPORT PRICES ARRANGED FOR 9 VEGETABLE CROPS

Supported prices to growers for nine vegetables is a major feature of the government's 1943 canning vegetable program, designed to provide assistance to grocers and processors in obtaining maximum production of processed vegetables.

So reports Robert B. Taylor of Adams, chairman of Oregon's USDA war board, whose organization is contacting canners and growers preparatory to recommending support prices for Oregon. Specific support prices, Taylor said, will be established for snap beans, corn, peas, tomatoes, beets and carrots for canning, dehydrating and quick-freezing; pumpkin and squash for canning, and cabbage for kraut.

These prices will be maintained through certification of processors who agree by contract to pay not less than the specified prices to growers, Taylor explained. The program is similar to the canned tomato and pea expansion program in operation last year.

Ceiling prices at processor levels will be established on the basis of grower support prices. A higher price will be paid certified canners for government purchases. Taylor emphasized that the government will not guarantee prices to growers, but will give every grower an opportunity to contract with a canner who will pay the approved prices.

Government purchases in 1943 for the armed forces and for shipment to allies under the lend-lease program will take more than half of the canned vegetables, nearly all of the dehydrated vegetables, and substantial quantities of quick-frozen vegetables, Taylor has been informed. If production sought under the program is obtained, about 70 per cent of the canned vegetables consumed by civilians during recent years will be available for their use from the 1943 packs.

Besides price supports for growers and processors, the vegetable program also includes orders allocating tin, rubber and glass containers to obtain maximum use of critical materials, price ceiling regulations, and a program to assist in securing needed supplies of labor.

POWER COMPANY REVIEWS WORK

(Continued from page 1) pened since Pearl Harbor in the Columbia valley area served by the company can be gleaned from the review. For instance, number of residential and rural customers served by the company increased nearly 3 per cent, reflecting some growth in population. Industrial customers increased almost 9 per cent under war demands for more production.

But at the same time commercial customers showed a drop as auto dealers, gasoline stations and other merchants with little or nothing to sell closed up. The net result was a gain of only 1.7 per cent in total number of customers served.

Kilowatt-hours delivered to customers increased by 20,800,000, or 8 per cent, to a total of 276,000,000 kwh for the year, but the revenues received by the company were only up 1.9 per cent.

During the year the company was an active member of the northwest power pool in which all major private and public power systems are interconnected to gain maximum use of all generating plants and to strengthen the supply of power for war industries of the region.

Taxes for the year on the company's operations reached the husky new all-time high of approximately \$1,160,000 and reflected the war pattern facing every taxpayer. Real and personal property taxes and other local levies actually showed a small drop for 1942 as local governments pulled in their belts. But total federal taxes jumped 30 per cent—a forecast of the jolt in store for individuals when they file their federal income tax returns between now and March 15.

The year also saw 105 stars placed on the company service flag honoring its men called into military service. At least two of them are known to have won decorations for valor. Women took over a number of new posts in the organization for the duration. Because of sharp restrictions on new construction work, the total number of persons employed by the company declined heavily, but total payroll was off somewhat less because of increases to meet higher living costs.

The challenge to America's right of freedom and pursuit of happiness can be met only by America's might, her armed forces, backed by her "millions for defense" in the shape of War Savings Bonds.

Remove the money from your "spending pocket" and place it in your "savings pocket". Invest ten, fifteen, twenty percent of all you make in War Savings Bonds.

TAKEN UP NOTICE

Notice is hereby given that I have taken up and have kept for about 38 days at my ranch 4 1/2 miles north of Hermiston the following described animal: One yearling steer, white and red spotted, no visible brand or ear-marks. Said animal will be sold, unless redeemed, at public auction to the highest bidder for cash in hand on the 15 day of January, 1943, at the above described ranch at 10 o'clock a. m.

Dated at Hermiston on this 30th day of December, 1942. Signed, C. W. Thompson. (Dec. 31-Jan. 14)

NOTICE TO CREDITORS

IN THE COUNTY COURT OF THE STATE OF OREGON FOR UMATILLA COUNTY

In the Matter of the Estate of August Frederick Beisse, Deceased.

NOTICE IS HEREBY GIVEN that the undersigned has been appointed administrator with the will annexed of the estate of August Frederick Beisse, deceased, and has qualified as the law directs. All persons having claims against said estate are required to present the same to me at my office in Hermiston, Oregon, with proper vouchers, within six months from the date hereof.

Dated this 10th day of December, 1942. W. J. Warner, Administrator with the Will annexed of the Estate of August Frederick Beisse. (Dec. 10-Jan. 7)

WANTS

FOR SALE—40 ACRES, CLOSE IN and has electric lights and telephone, on highway. Write H. J. Hermiston Herald. 21-3p

WANTED—A STENOGRAPHER at the office of the assistant county agent. Must know shorthand. Please contact Gene Lear. 21-1p

STRAYED TO MY PLACE—TWO red, white-faced colts, about 8 days ago. Come and get them and pay for advertising and care. L. R. Peterson, 3 Mi. S. W. of Hermiston. 21-1p

FOR RENT—LARGE CABIN; lights furnished; Also half of milk for milking cow daily. W. T. Davis, 1 Mi. N. of Tertletown. 21-1p

GOOD BUYS IN USED CARS—See the Hermiston Auto Co. 44-1c

3-ROOM FURNISHED HOUSE for rent, 5 1/2 miles east of Hermiston, 1/2 mile off diagonal road; with oil heater and gasoline cook stove. Inquire at Adam Blahm. 21-1p

FOR SALE—3 FINE SOWS, TWO have pigs; one boar, 9 mos. old. See or write Henry Garberding, stock buyer, Hermiston. 21-1c

FOR SALE OR WILL TRADE—For something around Hermiston, a 4-room house and two lots in Boise, Idaho. Boyd Cooley, Cox Addition. 21-3p

LOST—WHITE TOM CAT WITH gray and black markings. Can be identified by new hair growing out under neck. If found in vicinity of library. If found please notify Mrs. Goldie Clark at the Igloo Inn; \$1.00 reward. 21-1p

WANTED—SOMEONE TO HELP with housework and care of children. Part time or full time, day or evenings. Mrs. Chas. Friday, phone 3931. 21-1c

FOR RENT—LARGE ROOM WITH three single beds; also room with double bed. West Side Hotel, Hermiston. 21-3c

FOR SALE—5-YR.-OLD SADDLE mare, gentle, broke. Fine horse for ladies or children. Emry Picker, R. 1, Hermiston. 21-3p

LOST—GASOLINE TANK TRUCK hose between Hermiston and Ordnance depot. Please return to Standard Oil Co., Hermiston. Reward. 21-1p

LOST—WEDNESDAY MORNING, one red horse with white face. Please notify Ed Johnson, Umatilla, Oregon. 19-3p

GOOD BUYS IN USED CARS—See the Hermiston Auto Co. 44-1c

FOR SALE—SIX GOOD MILCH cows, one registered Guernsey fresh about Feb. 1, two Guernseys subject to registration, one, Holstein, one Jersey, one Guernsey and Jersey. Also two Guernsey heifers subject to registration, one Holstein heifer. Two pitch forks, 1 hay knife, one 2-section springtooth (new), 1 McCormick Big 6 mower, 1 set barbed wire stretchers, 1 post hole digger, 1 crosscut saw, 1 horse (good but slow, weight 1,200 lbs.), 1 horse (good worker and fast, weight 1,450 lbs.), 8-piece oak dining set, table, six leather bottom chairs, buffet, 1 wood or coal heater, 1 small cook stove, 1 three-burner coal oil stove. Arthur Woodring, three miles west of Stanfield, half mile off Stanfield highway. 21-1p

FRAMES FOR GLASSES. A. W. Behrman, Jeweler. 47-tfc

WE BUY, SELL AND EXCHANGE furniture, machinery, household articles. Miller's Trading Post, Hermiston. 23-tfc

GOOD BUYS IN USED CARS—See the Hermiston Auto Co. 44-1c

FOUND—TIRE AND WHEEL, Goodyear heavy duty, six ply. Left at Rohrman Garage. Chas. Daly, Rt. 2, Hermiston. Pay advertisement and identify tire. 20-3p

WANTED—SOMEONE TO KEEP one or two cows till about last of February; one gives 3 or 4 quarts daily. Need to be milked. I pay for grain, but need good fences, pasture runs or large corral; shelter, well fed. What's your bid, one cow per month. See or write S. B. Walton, St. Anthony's Hospital, Pendleton, Oregon. 21-1c

FOR SALE—HOUSE AND LOT IN Hartley addition. J. D. Ekleberry, Rt. 1, Hermiston. 19-3p

FOR SALE—4-YEAR-OLD SADDLE horse. Mrs. Tom Stewart, Columbia district. 19-3p

GOOD BUYS IN USED CARS—See Hermiston Auto Co. 44-1c

WANT TO BUY CATTLE—HIGHEST prices paid. Write me. Ed O'Donnell, Hermiston, Ore. 17-tfc

FOR TRADE—FOR STOCKED ranch near Hermiston, a fine 10-apartment house in central Medford, brings \$200.00 per month rental. Always full. Write H. J. Beal, 801 N. Central, Medford, Ore. 16-6c

FOR SALE—ONE PIANO. Hermiston Hotel. 15-tfc

E. P. DODD—REAL ESTATE, sales, leases, exchanges. Insurance—fire, automobile, accident. Notary public, execution of legal papers. Herald office, Hermiston, Oregon. 15-tfc

FOR SALE—LIVESTOCK OF ALL kinds. E. E. Pulley, Hermiston. 3-tfc

ABLE TO TAKE CARE OF TWO children. Call 2878. 20-3p

FOR SALE—FOUR YEAR OLD red cow. Reasonable. Ed Johnson, Umatilla, Oregon. 20-3p

WANTED TO BUY—ELECTRIC washing machine. Write to Box 75, Hermiston, Ore. 20-3p

Bring your welding repair and blacksmithing to HERMISTON BLACKSMITH & WELDING SHOP Phone 2151 L. F. Beaver, Prop.

WRECK YOUR CAR? Let STATE FARM MUTUAL INSURANCE foot the bill. See Art Thompson, agent. (Formerly sold by Virgil Wilkes) P. O. Box 1311.

DR. I. C. BOHLMAN Physician and Surgeon First National Bank Building Phone 3151 Hermiston

J. V. VILLERMOURE ELECTRICAL SERVICE Phone 3821 Hermiston

W. L. Morgan, D. M. D. General Dentistry X-Ray and Diagnosis Bank Bldg. Ph. 2592 - Res. 2113 Sunday & Eve. by Appointment

Dr. A. E. MARBLE CHIROPRACTOR Office: 2 blocks E of post office Office hours: 8 to 12 - 1:30 to 4 Phone 3051 - Hermiston, Ore.

DR. A. C. WILLCUTT OSTEOPATHIC PHYSICIAN & SURGEON OSBORN APARTMENTS

DR. F. B. BELT PHYSICIAN & SURGEON—Office Hours—10:30 - 12:30 a. m. - 2 - 5 p. m. Other Hours by Appointment

Peterson & Peterson ATTORNEYS-AT-LAW U. S. National Bank Building Practice in State & Fed. Courts Pendleton, Oregon

W. J. WARNER ATTORNEY-AT-LAW Hermiston, Oregon