



THE KANSAS UNION FARMER

Organization Education Co-operation

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INCOME TAX EXEMPTIONS FOR COOPERATIVE ASSNS.

ADDRESS BY THOS. B. DUNN BEFORE MANAGERIAL ASSOCIATION MEETING

There is no more controversial subject before the people of the country today than the subject of taxes, their scope is national, affecting every citizen directly or indirectly. So many experts have written opinions on taxes; it makes the ordinary man's head swim when he attempts to unravel his personal tax problems.

As already stated the scope of taxation is so wide and varied, I will confine my talk to tax problems directly affecting cooperative organizations at this phase of taxation alone covers more territory than we can possibly cover in the brief period allotted for its discussion at this meeting.

The taxes we are most interested in at this time as Managers of Cooperative Associations are State and Federal Income Taxes.

Cooperative organizations if properly set up and operated in accordance with the requirements of the State and Federal Income Tax Laws are entitled to exemption from the payment of the taxes and, as the requirements are clearly stated, they must be strictly adhered to before exemption will be granted.

The requirements are as follows: Section 101 (12) of the Revenue Act, 1936

Farmers Cooperative Marketing and Purchasing Association—(a) Cooperative Associations engaged in the marketing of farm products for farmers, fruit growers, livestock growers, dairymen, etc., and turning back to the producers the proceeds of the sales of their products less the necessary operating expenses, on the basis of the products furnished by them, are exempt from income tax and shall not be required to file returns. For instance, cooperative dairy companies which are engaged in collecting milk and disposing of it or the products thereof and distributing the proceeds, less necessary operating expenses, among the producers upon the basis of the quantity of milk or butter fat in the milk furnished by such producers, are exempt from the tax. If the proceeds of the business are distributed in any other way than on such a proportionate basis, the association does not meet the requirements of the Act and is not exempt. In other words, nonmember patrons must be treated the same as members insofar as the distribution of patronage dividends is concerned, that is, if products are marketed for nonmember producers, the proceeds of the sale, less necessary operating expenses, must be returned to the patrons from the sale of whole goods such proceeds result, whether or not such patrons are members of the association. In order to show its cooperative nature and to establish compliance with the requirements of the Act that the proceeds of sales, less necessary expenses, be turned back to all producers on the basis of the products furnished by them, it is necessary for such an association to keep permanent records of the business done both with members and nonmembers. The Act does not require, however, that the association keep ledger accounts with each producer selling through the association. Any permanent records which show that the association was operating during the taxable year on a cooperative basis in the distribution of patronage dividends to all producers will suffice. While under the Act patronage dividends must be paid to all producers on the same basis, this requirement is complied with if an association, instead of paying patronage dividends to nonmember producers in cash, keeps permanent records from which the proportionate shares of the patronage dividends due to nonmember producers can be determined, and such shares are made applicable toward the purchase price of a share of stock or of a membership in the association.

When we compare the wages of a carpenter, a painter, a printer, or a plumber with those of a cotton mill worker or cotton picker in the South, day laborers in other sections, and the employees of the rich five-and-ten-cent stores, chain stores, etc., the inequality of the wages of such labor is at once apparent.

Since labor constitutes the main consumer element of the farmers—milk, eggs, poultry, meat, wheat and cotton—it is at once apparent that the farmer cannot enjoy a high commodity price while labor's purchasing power is low.

The Black-Connerly Bill is being bitterly fought by manufacturers and interests who want to keep the hours of labor long and the wages low. Farmers have been appealed to by these interests to oppose the minimum wage law on the ground that it would raise the price of farm labor. It would do that very thing for the low standard farm workers of California, the fruit pickers and cotton pickers of the South. In the main it would not affect the farmers of the great grain growing sections where farm labor is no longer to any great extent used.

Labor Unions Have Educational Program

The Pathfinder of December 4th has this to say of schools for laboring people. "Labor education has spread so fast within unions as to make independent workers' schools almost superfluous. In 1936 there were some 50,000 trade unionists in classes throughout the nation. Today there are more than 100,000.

Most of the expansion has been fostered by the unions themselves. Many C. I. O. affiliates have appropriated funds for labor education and some have already instituted their own schools. The International Ladies Garment Workers, for instance, will spend \$200,000 this year to educate some 20,000 students more than 500 classes. Topics of study include economics, labor history, gymnastics, parliamentary procedure and current events. Some A. F. of L. unions also maintain individual labor departments.

Fordham University in New York City was last week opening its own workers' school. Modeled on a plan conceived by Father S. J. Cox, professor of ethics at the Jesuit university, the Fordham school will attempt to teach trade unionism "following true Christian principles"—that is, not based on Marxian doctrine. Any enrolled unionist, whether of C. I. O. or A. F. of L. persuasion, will be eligible. Included in the curriculum will be courses in labor relations with employers, labor history, parliamentary tactics and public speaking."

Labor Unions know how their great employing corporations have subsidized the great daily and weekly papers and the magazines of the country, by the use of the vast sums given to these papers and magazines by the corporations for advertising and propaganda purposes. Labor Unions, realizing that the press generally, with some exceptions, is hostile to Labor Unionism, have put on educational programs of their own to counteract the hostile and poisonous propaganda of the press that laboring people must read day after day.

Just so the Farmers Union needs to put on an educational program to furnish farmers the truth about agriculture and its cooperative marketing agencies, so that farmers may not be misled by the steady stream of misinformation and propaganda that farmers daily read in a corporation subsidized press.

The Black-Connerly Bill

President Roosevelt in many public addresses has stressed the need for a national minimum wage law which will shorten hours of the lowest paid labor and raise the pay.

When we compare the wages of a carpenter, a painter, a printer, or a plumber with those of a cotton mill worker or cotton picker in the South, day laborers in other sections, and the employees of the rich five-and-ten-cent stores, chain stores, etc., the inequality of the wages of such labor is at once apparent.

Since labor constitutes the main consumer element of the farmers—milk, eggs, poultry, meat, wheat and cotton—it is at once apparent that the farmer cannot enjoy a high commodity price while labor's purchasing power is low.

The details of the Black-Connerly Bill may need changing but the principle of the bill, its purpose, is right. Moreover, the Farmers Union recognizes an affinity of interest with organized labor, and will not be averted from its course of preserving that mutuality of interest. If we ask labor to support our program for fair prices on farm commodities, we must support labor in its struggles for fair wages, working hours, and conditions.—Farmers Union Herald.

CHRISTMAS GIFT

This is the call that rings around the world on Christmas morning. Everybody gets a gift to loved ones. Everybody gets a gift from loved ones.

THE BEST GIFT that any farmer can give his family is to hand to the Secretary of the Local Farmers Union his dues for membership in that great protective farmers organization. The Local Secretary is waiting to write out your receipt.

AGREE EMERGENCY STOCK FEED RATES

Representatives of railroads and state officials agreed yesterday upon regulations to govern emergency drought freight rates on livestock feed consigned to Western Kansas points in the event the reduced rates are placed in effect.

The group, including representatives of the Western Traffic Association conferred with Gov. Walter A. Huxman on the state's application for the rates, then agreed upon the regulations. The application, however, Governor Huxman said, now will be presented to the Western Traffic Association for approval. In the event it is not granted there, he added, it probably will be taken to the Interstate Commerce Commission at Washington.

One of the regulations will require that the purchaser of livestock feed in the defined area make affidavit to the dealer from whom he obtains the feed that he is eligible to the price based on the emergency freight rates. If the same rates are granted that were in effect last year, hay and rough feeds will be reduced 50 per cent on feed supplies shipped into the area, and grain and concentrated feeds 66 2-3 per cent.—Topeka Capital.

The National Convention

By A. W. Ricker, Editor, Farmers Union Herald

It will be said that the change in official management of the National Farmers Union is a triumph of those in the Union who have displayed a disposition to work with the New Deal farm programs.

This is not true at all in the sense that such changes will be made. The change in official management of the National Farmers Union was brought about by cooperation of states which are committed to a program of developing the Cooperative Movement. Oklahoma and Nebraska had two less than one-third of the votes in the convention and these are states which have majored on cooperative development.

Our new officials will maintain a friendly and cooperative attitude toward the militant group in the Federal Department of Agriculture, including the Farm Security Administration who are the sincere and devoted defenders of the farmers in their struggle for habilitation and justice, but new officials of the Union will not stake the future of agriculture on the uncertainties of politics and political programs.

Farm Income To 8 1/2 Billion

Agriculture Department Reports Further Come-Back From Depression In 1937

Washington, Dec. 17.—The agriculture department today estimated 1937 cash farm income at \$8,500,000,000 in the final crop report of the year.

FARMERS UNION URGES PASSAGE OF FARM BILL

National Organization In Message Presses Senate Measure With Amendments

WILL NOT ABANDON FIGHT

That Farm Group Would Line Up Behind Measure Was Indicated by Vesceky In Topeka in October

By CLIFF STRATTON The Capital's Washington Bureau Washington, Dec. 13.—Principal week-end development in the farm bill seige in the Senate was the action of the National Farmers Union and associated farm organizations at St. Paul, Minn.

A telegram received today by Senator Capper from M. W. Thatcher, for the group which met, urged passage of the Senate bill, also that several amendments be adopted before passage, but failure to adopt should not prevent passage of the bill.

"We urge passage in the best form possible," the telegram concludes. "We will seek corrective amendments at the next session." Signed M. W. Thatcher for the National Farmers Union, Northwest Farmers Union Legislative Committee, Wheat Conservation Conference, Minnesota Farm Conference Board.

Admit Weak Spots Pointing out a number of weak spots in the measure, the message also said: "All officials of National Farmers Union and Wheat Conservation Conference, including several state presidents and officers of regional grain co-operatives from Washington, Oregon, Idaho, Montana, North Dakota, South Dakota, Minnesota, Wisconsin, Nebraska, Colorado, Kansas, Oklahoma and Texas, in joint conference at St. Paul, Minn., have considered the farm bill presently before the United States Senate. We believe it inadequate in the following respects:

1. "It lacks funds and mechanics for adequate handling of burdensome surpluses which depress agricultural commodity prices.

2. "Leaves Agriculture In Lurch

"It admittedly lacks funds or any assurance House will originate new taxes to sustain and perpetuate the farm program.

"It thus leaves agriculture resting upon caprice of annual congressional appropriations out of general funds.

"Without tax provisions to raise funds to carry out the proposed program, leaves agriculture exposed to veto of present cost of 500 million dollars and would leave agriculture helpless when budget balancing is effected.

"It will not effectuate parity income. We urge adoption of amendments to correct these defects. The most valuable and important title in the bill is the surplus Reserve Loan Corporation, without which the bill is impotent.

"Wheat crop insurance is our conception of the ever normal granary. Each principle in this bill is included in the program approved by all farm groups in conference at Washington last February."

Then follows the request that the bill be passed "in the best form possible," and necessary amendments be made.

That the Farmers Union would finally line up for the bill was indicated by John Vesceky, then president of the Kansas Union and now national president, at the hearings on the Pope-McGill bill in Topeka last October. Situation now is, so far as farm organizations are concerned, that the Farm Bureau and the Farmers Union are supporting the Senate bill, while the Grange and several dairy associations are opposing both the Senate and House bills.—Topeka Capital.

HOLDING HIS OWN

This is the story of a hill-billy riding a mule to Little Rock, Ark. Early in the morning he asked how far it was to Little Rock. "Twenty miles," a man told him. The man rode until noon and stopped in a little town and asked how far it was to Little Rock. "Twenty miles," was the answer. The man rode on until 4 o'clock in the afternoon and stopped at a farm house to inquire the distance to Little Rock. Again twenty miles was the answer. Getting back on his mule, the man said, "Well, anyway, Napoleon, we're holding our own."

An Outstanding Cooperative

Some people hold to the theory that farmers haven't enough sense to run a real business. Just to make a little dent in that theory, there is here presented the condensed items of the yearly Financial Statement, of date of May 31, 1937, of the

ELLSWORTH COUNTY FARMERS COOPERATIVE UNION	
ASSETS	
Cash	\$ 9,206.36
Notes Receivable	2,489.83
Accounts Receivable	13,248.61
Accrued Storage	222.25
Inventories	23,478.48
Prepaid Expense	495.00
Stock in other Corporations	975.00
Land, Buildings, and Equipment	\$51,313.31
Less Depreciation and Reserves	31,803.98
Total Assets	\$69,625.06
LIABILITIES	
Notes and Accounts Payable	\$ 6,072.83
Taxes, Interest, etc.	1,303.13
Reserves—Members Prorate and Interest	9,892.46
Federal and State Income Tax	936.91
Net Worth—Capital Stock	28,550.00
Surplus	22,869.73
Total Liabilities	\$69,625.06
COMBINED OPERATING STATEMENT	
Total Sales	\$583,824.72
Cost of Sales	547,062.43
Gross Profit on Sales	36,762.29
Other Income	3,879.80
Total Gross Income	40,633.18
Expenses	21,846.10
Operating Profit	18,787.08
Less Depreciation, etc.	2,948.46
Bad Accounts charged off	2,836.11
NET PROFIT FOR YEAR	\$ 13,502.51

This is a profit of a little over 40 per cent on the capital stock. Since the May 31st Statement above, the accounts receivable has been reduced as has the notes and accounts payable. Not a bad statement for a business run by mere farmers.

M'ADOO URGES NEW FARM BILL

Substitute for Senate Measure Provides Quotas and Pegs For Domestic Consumption

Washington, Dec. 17.—Senator William Gibbs McAdoo, (D.) Cal., today urged the senate to substitute his domestic allotment plan for the pending farm bill.

"The farmers expect the congress to do something simple and definite to accomplish the objective we have in view," McAdoo declared. "I think the pending bill will not accomplish the objective."

The McAdoo plan would:

1. Allocate to the individual farmers quotas of the commodities needed for domestic consumption. Unlimited production for export would be permitted.
2. Peg the domestic price at a point which would guarantee the cost of production plus a 4 per cent return on the property investment.
3. Create the Farmers' Surplus Corporation which would handle the crop surpluses by (1) storage; (2) sales; (3) distribution for human relief. Revenues of the corporation would be pro-rated among participating farmers.
4. Increase the tariff barriers to prevent imports of wheat, corn, cotton, tobacco, and rice, included in the program.

McAdoo's proposal was offered without limitation on debate, and lengthy controversy was expected. McAdoo said that the fact that farmers stood the chance of obtaining but small income from their surpluses would tend to cause them to cut acreage to the point where they would produce only a little more than the domestic allotment.

"In this way," he said, "we could obtain the crop control sought in the pending bill."

Senator Allen J. Ellender, (D.) La. said that McAdoo's proposal would require an embargo on all commodities included in the program. McAdoo agreed and said that he had not definitely provided for such an embargo because the senate could not originate such legislation.

"I want to do something that has hair on it and has teeth in it," McAdoo said, pleading for a new approach to the agricultural problem. McAdoo scoffed at the charge by "career men and technical men in various departments" that his plan would be "dumping" on the world market.

"Why is it 'dumping' for the United States to use all of her resources to go out and capture the world market," he said.

Senator George W. Norris, (I.) Neb., said that it was unfortunate that McAdoo's proposal was injected into the farm discussion when final action was so near.

He urged that the substitute be sent to the conference committee to be integrated, with the house farm bill, which embodies some of the principles of the senate bill.—Drovers Telegram.

EXEMPT GAS TAX CONFERENCE AT TOPEKA DEC. 41

Trouble Over the Missing Pink Slips Eliminated

There has been a lot of trouble for dealers and distributors of tax exempt gas because some farmers have forgotten or failed to send in to the Registration Dept. the pink slips signed and kept by farmer buyers of tax exempt gas. This conference was to iron out the trouble and find a remedy. The conference was held in Representative Hall, and about 200 persons were in attendance. Governor Huxman presided and applied the iron to smooth out the wrinkles. The farmers, the dealers, and the Registration Department all were on the receiving end of some warm complaints.

The law provides that when the farmer buys tax exempt gas for his tractor that he himself must sign an exemption statement in triplicate showing the amount of tax exempt gas he has purchased and for what purpose. The original and one duplicate the farmer gives to the dealer. The dealer keeps one duplicate himself. The other original exemption statement he sends to Mr. Grimes, head of the Registration Department, and it is accepted the same as cash in the payment by the dealer of his gas tax to the Registration Department. And the farmer is required by law to send the pink slip duplicate that he keeps when he buys the tax exempt gas and signs the exemption statement, to the Registration Dept. by the 10th of the month following the date of the purchase.

A lot of trouble has come because farmers have not sent in these pink slips to the Department. The dealers are required to make payment of the tax on all the gas they buy by the 25th of the month following the sale thereof. As just stated, the dealers, in place of sending cash, for the payment of the tax on tax exempt gas, send to the Department the original exemption statements of their customers farmers, and this farmer signed exemption statement is accepted as settlement of the dealer's tax on the tractor gas sold the farmer, providing the farmer has sent in to the Department his pink slip exemption duplicate, to confirm and prove the dealer's original exemption statement.

But a lot of farmers have forgotten to send in these slips. Then the Registration Dept. will not accept the original exemption statement, and the dealer's tax on the tractor gas sold the farmer, providing the farmer has sent in to the Department his pink slip exemption duplicate, to confirm and prove the dealer's original exemption statement.

At this conference, Director Grimes announced that the dealers would not be further penalized because of the failure of farmers to turn in their pink slips, as he had devised other methods of checking the dealers' exemption claims. As yet we have not heard the nature of Mr. Grime's plan.

It is proposed that, beginning on Jan. 1, 1937, that all exempt gas shall be colored mahogany by a dye that the dealers must buy at a cost of 7-8 mill per gallon. The dealers must put this dye in the exempt gas when sold. It is charged that this provision will also be evaded. It is said that bleaching chemicals will be used by chislers to remove the mahogany color, and make the exempt gas appear legal for use on the roads. Also the dealers are objecting to having to pay for the dye and stand for the expense of administering the law.

But whatever other parties do, let us farmers be sure to obey the law and the regulations.

Farmers Union Life Insurance Co.

Chas. L. Seibel was State Manager of the F. U. Life Insurance Co. about a year about 1929. Then he backed up and went into the oil business. He reformed, and now has come back to the Life Company. He is to be a Special Agent, and do field work for the company.

The two youngest policyholders in Kansas of the Life Insurance Company are two twin girls at Glen Elder—aged two months. This is the third set of twins insured in this company in Kansas.

Within the last month four death claims have been paid in Kansas.

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Notice to Secretaries and Members of Farmers Union of Kansas. We want all the news about the Locals and what you are doing. Send in the news and thereby help to make your official organ a success.

When change of address is ordered, give old as well as new address, and R. F. D.

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SALINA, KANSAS, THURSDAY, DECEMBER 23, 1937

EDITORIAL

THE PEACE AMENDMENT TO THE U. S. CONSTITUTION

As we came out of the mad swirl of the World War, and came to ourselves, and began to recover our senses, we resolved that to prevent another war crazy holocaust, we would enact a national law that next time wealth as well as men should be conscripted to perish in the awful conflict.

Just lately we have found another panacea for war's terrors, having become a little weary waiting for the enactment of our first panacea. Millions have signed petitions for the submission of all the people before Federal Constitution to require a majority vote of all the people before Congress can declare a foreign war.

Why this 19 years' delay in providing for peace. It is another story of the power of Invisible Government, that President Theodore Roosevelt and many other patriots have warned us against.

And Greed's propaganda is masked behind pious and patriotic professions of love for our country. It is said now that the peace referendum proposal is staying the hand of President Roosevelt in dealing with Japan.

The Farmers Union is against war, and for peaceful arbitration. Our National Program declares the "utter futility of war," and declares that, "war negates the objectives of civilization."

The referendum war proposal stands on solid ground. In a democracy those who must face the bullets are entitled to say by their ballots whether we should enter a war or not.

WILY PROPAGANDA

In a recent issue of a great daily paper, under the startling headlines, "SMASH FARM BLOC," was a column of hand made news, beginning as follows: "The smashing of the once powerful farm bloc appeared Tuesday to be the inevitable result of the clashes which have occurred in the Special Session of Congress."

This is the kind of news the Boards of Trade, the Creamery Trusts, the Railroads, the Big Four Packers, the International Bankers Combine, and the whole horde of farm middlemen corporations like to see in the press, and what they expect to see as the result of their vast advertising.

The Farm Bloc is not smashed yet. True, our farm organizations do

not always track 100 per cent. But they are functioning, and are holding the second line trenches against the vicious assaults of concentrated wealth and organized avarice. With the aid of Organized Labor they will yet win the battle for the rights of the common people.

Travelogue

National President John Vesecky, who attended the meeting of the National Board of Directors at St. Paul, Minnesota on Saturday, Dec. 11th, stayed in the Northwest nearly a week. He spent considerable of his time trying to get an agreement between the two Farmers Union groups and the Farm Holiday Association, all in Minnesota, to unite into one Farmers Union group.

Monday, Dec. 20th, John Frost went to Topeka to a meeting of the Farm Organizations. That afternoon he went on to Kansas City to be present at a meeting of the Jobbing Association to consider, among other things, the Group Membership Plan.

THE CLOAK ROOM

W. P. Lambertson, Dec. 18, 1937

"Peace on earth" is more desired than ever by the masses in spite of wars instigated by ambition. "Vengeance is mine!" Greetings!

When Capper, Frazier and Norris are for a Farm Bill, and McNary, L. E. and Borah are against it, how are we poor farmers able to decide?

The main policeman at the Senate is 7 foot 6 inches and weighs 325. The head of the House pages is a groom man whose height is 4 ft. 1 in.

The Senate is still ahead of the House. The upper body was six months disposing of the court proposition which took us seven to bury the second N. R. A.

Chairman Glenn Frank, with his fine voice, magnificent vocabulary and abounding pep, will add a lot of zip to Kansas Day. His big professor, however, will give the brain trusters a come-back.

Congressman Bernard of Duluth, a C. I. O. organ on the side, was compelled to cancel fee speaking date in New York last night because of the late vote on the Labor Bill.

Andy Smith has been Congressional Record Clerk since '78. Although nearly blind and in his eighties, he's at his desk every day. He had trained a young man for twelve years to take his place eventually, but the young man died last Tuesday.

Fred Hartley, whose successful motion to recommit is heralding him today from coast to coast, was just below me on the Committee until, at my suggestion, we reversed places, when I went on Appropriations. His seniority gave him the call, as the ranging man favored the bill.

Washington Impressions (By C. W. H.) Congressional Frank Carlson's Swedish ire arose last week when he received a letter from Homer Martin, International President of the United Automobile Workers of America, telling him what he was going to do. He did not support the wage-hour bill.

"We endorse the Frazier-Lemke re-financing bill as a most effective measure for tenants to become home owners." While Frank has the utmost sympathy for the wage earner, he does not propose to be dictated to, or have his vote influenced, by an anti-labor C. I. O. and he said this in understandable Kansas language on the floor of the House last Tuesday afternoon.

Here comes an estimable lady from New York to suggest that the Federal government give a bonus of \$500 for each baby born to farm parents. Her theory—increase the population to consume the surplus. Shades of Congressman Gassaway of Oklahoma! Last year this breezy, boot-wearing, polking cowboy Congressman from Oklahoma, father of eleven children, introduced a bill to legalize birth control.

According to Superintendent Overholzer of St. Elizabeth's, the government's mental hospital at Washington, this city has the highest percentage of mental defectives in the country. And just because it is the seat of the national government. Now let the legislators laugh that one off. But really they can't be completely blamed for their lunacy. For example, what are they to think when William Green goes before the Labor Committee of the House and advocates the enactment of the wage-hour bill and in the next breath tells the Senate Banking and Currency Committee that there cannot be a national wage scale in the building trade because of varying conditions throughout the country. Is it any wonder the legislators go round in circles and lose their balance wheels?

We have been in Washington a month this last hitch and it has rained but once—the least in that length of time during our three years' stay here.

Can't Buy Cream And Discount Gas Buying cream at a posted price and then permitting the cream seller to buy gasoline at a reduced price is a "scheme and a subterfuge to evade compliance with the statute" related to the prices to be paid for cream in Kansas, ruled the state supreme court in Topeka, Saturday.—Marshall County News.

Neighborhood Notes

MARSHALL COUNTY UNION MEETS AT MARYSVILLE

George Rombeck Re-Elected Head of Marshall County Farmers Union

Declaring opposition to a change in tax exemptions for agricultural fuel, opposition to a compulsory agricultural program, favoring a referendum of voters before war can be declared, and opposition to corporation farming, members of the Marshall County Farmers Union passed their resolutions Tuesday at their quarterly meeting in Beattie.

During the meeting most of the incumbent officers were re-elected for another term. The only exception was the election of Joe Meyer, Lillis, as vice president.

Rombeck Again President George Rombeck, Beattie, was elected to his third term as president of the county organization. Also re-elected were: F. C. Pralle, Bremen, secretary-treasurer; William Finchman, Frankfort, conductor; B. F. Kooser, Frankfort, doorkeeper; C. F. Teagarden, Frankfort, county lecturer; R. H. H. Gray, Frankfort, crop reporter; Miss Iva Koepf, Home City, county junior leader; August Wempe and A. P. Shinneman, Frankfort, and Fred Keller, Bremen, members of the executive board. Mackey was elected as delegate to the Annual Meeting of the State Board of Agriculture at Topeka in January and Wempe as a delegate to the Union's livestock and jobbing association meetings in Kansas City.

Resolutions passed include: "We oppose any compulsory farm program. We prefer to produce maximum crops and if a surplus term as president, we will offer to sell the surplus on world markets or sell it on our farms."

"We oppose the great increase in imports which are demoralizing our home market and come in direct competition with our own products."

"We oppose ratification by the Senate of the Argentine trade agreement, which would endanger our livestock to another outbreak of foot and mouth disease."

"We ask a state law which would place a limit on individuals or corporations from operating thousands of acres in agricultural pursuits driving the family-sized farmer out of the game and adding the expense of his maintenance on the overburdened taxpayer."

Favor Frazier-Lemke Bill "We endorse the Frazier-Lemke re-financing bill as a most effective measure for tenants to become home owners."

"We oppose any change in the constitution and by-laws of the Kansas City Farmers Union Livestock Commission Co. that would give them authority to sell membership to anyone unless he is a member of some farm organization."

"We endorse an amendment of Senate bill that would make it a referendum to declare war without a referendum of the voters, except in case of invasion."

"We members of the Marshall County Farmers Union ask for the retention of our present gas tax exemption law, and we pledge ourselves as members of the Marshall County Farmers Union to see that it is not abused."

"We are in favor of a refinancing bill, asking for 3 per cent interest on farm loans."—Marysville Advocate-Democrat.

SHIPPS SAYS WE MUST GET BUSY Belleville, Kan., 12-12-37 Dear Cooperator: "Well, old Santa is just around the corner, so feel inspired to greet each of you, extending my best wishes. It is the season of giving, and I am wondering how many of our members will give our organization the greatest gift possible, their full support."

"We are opposed to our present certificate of ownership law relating to automobiles, and favor its repeal at the earliest opportunity."

We heartily endorse the Junior movement and urge our Local and County officers to arrange for the organization of Junior departments in Douglas county.

We favor a militant campaign for the purpose of building up the membership of our L.L.s.

We recommend that the administration of the future farm programs be vested directly with the producers and that the Extension Department be used only in an advisory capacity.

We endorse the policy of coloring tax exempt gas for the purpose of identification, and urge all farmers to cooperate in exposing any violation of the present tax exemption law.

We are looking forward to the time when our worthy Vice President, Mr. John Frost shall succeed to the Presidency of our State Farmers Union. We consider him to be a worthy lead-

er, and pledge him our cooperation and support. L. M. Williams, Secretary.

OFFICERS OF HAYS LOCAL

Hays, Kansas, 12-13-37

Pauline Cowger, Secretary: The following list of officers for 1938 for Hays Local 864:

President, Joe Bahl, Hays, Vice President—A. J. Sartz, Hays, Secretary—Frank B. Pfeifer, Hays. Enclosed find dues for eight members.

Yours truly, Frank B. Pfeifer, Secretary.

HAYS COUNTY UNION ELECTS OFFICERS

Hays, Kansas, 12-13-37

Pauline Cowger, Secretary: This is to let you know who is who in Ellis County Farmers Union.

Well, you may know who we put in for our president. There is none better than Frank Schippers of Victoria, and he could not get a better helping man for vice president than our own Joe Binder, of Hays.

Now, there is another man in our lineup, and none other than our Bro. G. A. Brull, our Lecturer. I will not mention the secretary, for he has to sign this letter.

an B. Pfeifer, Sec. Ellis County F. U.

WRITES FROM MONTANA

Stockett, Montana, December 9, 1937

Miss Pauline Cowger, Secy. Salina, Kansas.

Please find enclosed check for \$2.75 for my Union dues for 1938 from Phillipsburg, Kansas. Please send receipt and card to Stockett, Montana.

Yours Respectfully, G. C. Goddard, PS—There are 24 Locals in Cascade County, and they have been going on only 25 months. The Farmers Union is doing fine up here.—C.G.

LOYAL MEMBER WRITES

Eldorado Springs, Mo. December 12, 1937.

Dear Kansas Union Farmer: I received your paper and have read and reread it, and note several important things. I was glad to learn that our good John Vesecky had gone to the top, and is now our National President.

I was glad to hear through your paper from my own Local No. 2042 in Anderson County, which was the first Local organized in Anderson county, and is still going strong. I guess we all remember the story of the bundle of sticks tied firmly together, which could not be broken, but when separated were easily crushed. I would like to ask all members of the Farmers Union of Kansas to stay bound to their organization, and to support our Farmers Union activities. If all will do that our different enterprises will all flourish. If we fail to cooperate we will be like a banana that has left the bunch. We will be quickly skinned.

With best wishes for 1938 and all future time. John T. Anderson, Eldorado Springs Mo.

HAYS LOCAL NO. 1130 COMMENDS LAMBERTSON

Clay Center, Kas., Dec. 15, 1937

The Hays Local No. 1130 of the F. E. & C. U. of A. adopted the following Resolution unanimously.

Be it resolved by Hays Local No. 1130 of the Farmers Union, that we commend the consistent attitude of Congressman Lambertson in voting against the farm bill passed by the House of Representatives last week.

Respectfully, Hays F. U. Local 1130. Mrs. M. L. Beckman, Sec.

DOUGLAS COUNTY UNION HOLDS ANNUAL MEETING

Lone Star, Kansas.

The annual meeting of the Douglas County Farmers Union was held at Lone Star on Thursday, December 9.

The meeting was well attended and everyone enjoyed the fine dinner prepared by the Lone Star ladies.

National President John Vesecky was present and gave a very good talk.

D. W. Johanning was elected as delegate to the State Board of Agriculture meeting to be held in Topeka on January 12, 13 and 14. Otto Hack was elected alternate.

President Hack gave a report of the State meeting.

The election of county officers resulted as follows: Secretary, Otto Hack; Vice President, Fred Floyd; Secretary-Treasurer, Lloyd Coffman; Door keeper, H. H. Ulrich; Conductor, C. Richardson; Crop Reporter, D. W. Johanning; Executive Committee, R. E. Merchant, Chas. Banning, and C. C. Gerstenberger.

The Resolution and Legislative committees were combined and was composed of C. C. Gerstenberger, J. W. Anderson, Roy Merchant, Roy Dodder, and Fred C. Flory. The following resolutions were offered and adopted:

1. Resolved, that we are for repeal of the certificate of title law regarding motor vehicles.

2. Resolved, that the 4-1/2 per cent license of labor should be amended so as to provide for the granting of licenses for a period of at least three years.

3. Resolved, that certain administration trade treaties have resulted in importation of farm products which are raised in abundance in the United States; therefore be it resolved, that we are in favor of legislation which will give the American farmer the full benefit of our domestic market for products raised by the farmers of the United States.

4. Whereas, we hold that the weak, vacillating attitude of the secretary of labor and the administration, in regard to various sitdown strikes, is one of the principal causes of the present business "recession"; be it resolved, that we demand the exercise of power vested in our departments of government for the protection of property.

5. Whereas, National President John Vesecky has expressed opposition to the union of the extension services of the state colleges, the various administration farm programs and the State and National Farm Bureau federation; and whereas, the Grange at its recent national convention went on record as opposed to this union and demanded its dissolution; therefore, be it resolved by the Clay County Farmers Union in annual convention assembled, that we endorse the position

CLAY CO. FARMERS UNION HOLDS ANNUAL MEETING

M. L. Beckman was re-elected president of the Clay County Farmers Union for another year at the annual meeting of the union in the Wiberg school house Wednesday. A large crowd attended the meeting.

George Frederich was re-elected vice-president and William Goeckler was chosen secretary-treasurer for the coming year.

Other officers elected were: Conductor, Alfred Woehof; doorkeeper, Ed. Carlson; executive committee, Emery Alquist, George Blackwood and John Slingsby; delegate to meeting of State Board of Agriculture, Thomas Larson; alternate, Walter Hammel.

The organization, in its resolutions adopted during the meeting, went on record as opposed to the sales tax law of Kansas, the certificate of title law for motor cars, the drivers license law, and attitude of the secretary of labor concerning strikes and the Pope-McGill farm bill now being debated in Congress.

The resolutions in full adopted by the Farmers Union are as follows:

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6. Whereas, National President John Vesecky has expressed opposition to the union of the extension services of the state colleges, the various administration farm programs and the State and National Farm Bureau federation; and whereas, the Grange at its recent national convention went on record as opposed to this union and demanded its dissolution; therefore, be it resolved by the Clay County Farmers Union in annual convention assembled, that we endorse the position

McPHERSON COUNTY UNION HOLDS ANNUAL MEETING

McPherson, Kans., Dec. 10, 1937.

The McPherson County Farmers Union held its 4th quarterly meeting at McPherson, Kan., Dec. 6, 1937. The meeting was called to order by Chairman S. D. Meyers at 11 o'clock. The minutes and the treasurer's report were read and accepted.

The election of officers for the coming year resulted as follows: James Walker, president; Erlend Larson, vice-president; and treasurer, Farmers Union furnished lunch at noon. The afternoon program opened with the following reports. Chas. Swick, state delegate; Reuben E. Peterson, delegate National convention; Homer Spence, delegate to the State Agriculture meeting next January. We had with us our National President John Vesecky, and he gave us a very interesting talk. Our junior leader, Esther Ekblad, told us about the Junior work. Our next meeting is to be held in Lindsborg, Kan.

Reuben E. Peterson, Sec.

JOHNSTOWN LOCAL ELECTS

At our last regular meeting the following officers were elected for 1938. Floyd Palmer was re-elected president; Carl Larson elected vice president; Gust G. Olson re-elected secretary-treasurer; and Adiel Peterson, business agent.

Reuben E. Peterson, our representative, was with us, and presented some interesting information relative to the National Farmers Union convention, Gas Exemption Law, and Cooperative hospitals.

An order for cash was placed with our business agent to be distributed at our first meeting in January.

The Juniors met with their local leaders, Mrs. Charles Olson, and Mrs. Walter Eaton, and organized. Charles Peterson was elected president, Bernad Schofer, vice president, and Dorothy Peterson, secretary-treasurer.

(continued on page 4)

take by President Vesecky and the National Grange.

7. We, the members of Clay County Farmers Union No. 40, wish to go on record as endorsing the Ludlow amendment to the Constitution of the United States.—Resolution No. 199.

8. We realize the benefit and help that could come to agriculture and those dependent on agriculture, by Congress adopting either the McAdoo-Eisher or the Thomas-Massingale bills. We are also unalterably opposed to congress adding to the farmer's burdens by passing the Pope-McGill or any similar farm bill.—Wm. Goehler, Co. Secretary.

MITCHELL COUNTY UNION HOLDS ANNUAL MEETING

The Mitchell County Farmers Union held its regular quarterly meeting at Beloit, on Wednesday, December 15.

The bounteous pot luck dinner was enjoyed by a good sized crowd. While the ladies were clearing up the tables, Mr. Houghton gave some remarks about Cooperation.

The meeting was called to order by the president, Chas. J. Seidel, and the program committee, led by Frank Schippers, conducted the program. The following program:

Toe Dance.....Roberta Mae Schulte Acrobatic Dance.....Roberta Mae Schulte Reta Eirlact and Mary Otter Reading.....Mrs. Johnson Music.....Walter and Talbert String Trio Chalk Drawing Mrs. Malvin Williams Accompanied by May Dooley Mouth Harp Music.....Carsen Vocal Solo.....Mrs. Aldridge Piano Mus.....John Streit Mock Wedding.....Several folks The roll call showed eight locals represented.

The minutes of the last regular meeting were read and approved.

The resolutions committee report was read by F. I. Gilbert. The following is a copy of the resolutions that were adopted:

Resolved, That: 1. We are in favor of a cooperative educational program.

2. We, when inserting notice of Farmers Union activities, make it plain that all interested in Co-op. or Farmers Union be invited and welcomed to come.

3. We are in favor of tax exempt gasoline for agricultural purposes.

4. We express our appreciation of all employees' faithful service during the last year.

5. We also thank the program committee and refreshment committee for their part toward this program.

Signed by: G. W. Geiser, F. I. Gilbert, C. L. Hendricks, W. R. Carpenter, Ernest Deschner.

Membership campaign suggestions were the main topic of discussion. Several plans were suggested and it was finally decided to leave it up to the local officers to get together and plan an oyster supper and membership campaign.

The officers for 1938 are: President, C. J. Seidel; Tipton Vice-Pres., Mrs. G. W. Geiser; Beloit Sec. & Treas., Mrs. Louk Neff.

With best wishes for 1938 and all future time. John T. Anderson, Eldorado Springs Mo.

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Junior and Juvenile Department

Juniors from 16 to 21 Juveniles from 6 to 16

Junior Motto: "He loves his country best who strives to make it best"

Hark! The Herald Angels Sing

Hark! the herald angels sing Glory to the new-born King; Peace on earth and mercy mild God and sinners reconciled!

Your Leader's Message

Esther Ekblad

"Peace On Earth" All over the world on December 25th, peoples and nations will be celebrating the birth of Jesus Christ.

The feeling of a common bond extends across borderlines and oceans. Last Christmas Eve our family celebrated Christmas in many parts of the world—by means of the radio.

Wishing for us this Christmas-tide a spirit of brotherhood that will give us a true Merry Christmas.

WHY WE SING CHRISTMAS CAROLS

Singing Christmas carols is a custom so old that even the origin of the word is in doubt. The first carols were modeled on the songs written to accompany the choric dance and caroling—a combination of dancing and singing—which found its way from the pagan rituals into the Christian Church.

The earliest printed collection of carols was issued in 1521. It contained the famous "Boat's Head" carol, which is still sung every year at Oxford College.

The carol exists in France, where it is known as "Noel," and it is also existent in Germany and Italy, although the custom has died out in Scotland and some of the Continental countries.

If 'twere within my power, dear, God thought of us—and from that thought ago. The gifts of Christmas-tide were brought To man below; And every loving thought we send, Each tender memory of a friend, Each Christmas Gift, Comes from that thought of love divine.

National Junior Department

The New National Board of the Farmers Union set aside two and one-half cents from each twenty-five cent National Department. A Junior Page in the National Union Farmer will be edited twice a month by the National Director.

The Director of the National Junior Department for 1938 is Gladys Talbott Edwards, nominated by the Junior committee and appointed by the Board of Directors.

Personnel of the National Junior Department comprises an Executive Staff elected by the State Leaders present at the Oklahoma City Convention, who make up the National Junior Committee. Members of the Executive Committee are those State Leaders who have gained experience in Junior Education through the work in their own states.

The office of the National Junior Department will be in Jamestown, North Dakota. Field work will be carried on by members of the Executive Staff. Twelve weeks of field work in states desiring to start Junior Departments will be the schedule for the National Department. A Junior Page in the National Union Farmer will be edited twice a month by the National Director.

them discuss which of the subtopics, under the main topic, "The Cooperative Movement" they wish to study in 1938. And give them some parliamentary drill. This is really fun for all. Ask any Junior who has taken it at camp, he will enjoy the class. Your state papers will carry a list of the 1938 subtopics to be studied.

Two Valuable Magazines There comes to our desk, two little mimeographed magazines which we always read from "kiver to kiver" as soon as they arrive. One of them is "The Managers' Monthly" edited by Helen V. Denney, the vivacious young person in the office of the Farmers Union Jobbing Association, and the other is "News and Views," a magazine for County Leaders, written, illustrated, edited, assembled and distributed by Mildred Kay Stoltz. We think that the Montana Leaders and the Kansas Managers are fortunate in having these little pep builders come out to them each month. We congratulate the editors on their good work.

And Here Is Another Good Idea Mary Jo Weiler, North Dakota, sends out a personal questionnaire to her County Leaders, in order to give them a chance to check up on themselves. All of us need this occasionally. Sometimes we forget some of the things we should and could do, and a questionnaire brings it to mind again.

The All-State Camp Library Remember that the All-State Campers voted to turn over all savings and money for stock sales to the Education Service, to be used in building up a bigger Lending Library? The Education Service felt that the books thought with this money should be those which were somewhat too expensive to be bought by individuals, and that they should be books which would help anyone who might be making a deep study of the Cooperative Movement.

Here are the books, which the \$33.75 presented by the All-Staters added to our library. Remember, ten cents brings one to you for three weeks, from the Farmers Union Education Service at Jamestown, North Dakota.

English Cooperatives—Sydney Elliott. Finland, A Nation of Cooperators—Thorston Odhe.

Cooperation in Ireland—Smith-Gordon-O'Brien. Cooperation in Scotland—James Lucas.

Cooperation and Charles Gide (The French Cooperator)—Walter George W. Russell. Consumer Cooperation in America—Bertram Fowler.

Consumers Cooperative Movement—Sydney and Beatrice Webb. Consumers Cooperative Adventures (Case Studies)—Randall Dargent.

East, Drink and Be Wary (The Advertising Racket)—Schlink. Why Keep Them Alive? (Need for Medical Care)—Paul De Kruff.

Economy of Abundance (Delightful reading on a needed subject)—Chase Rich Land, Poor Land (Conservation made attractive)—Stuart Chase. Preface to Peasantry (Sharecroppers desperate plight)—Raper.

I Break Strikes (Story of King of Strike-Breakers)—Levinson. October Farm (Charming story of life on a farm)—Brewster.

Horse Shoe Bottoms (Novel of life in a coal mining community)—Tippett. Castaways of Plenty (Amusing with real social value)—Hawkins.

(continued on column 7)

Mrs. Morrow's Children

Alice A. Keen

The Woman's Club of our town was having an informal drive for new money from the library.

"There's Mrs. Morrow," a friend said to me. "She would be a good member. She's really cultured, her face and manner show it, and she takes only the most worthwhile books from the library. As I'm librarian, of course, I know."

"Yes," I agreed. "It would be fine to have her in the club, if she has time for it. Her house seems to be full of children whenever I go there."

"That place is a perfect magnet for the neighborhood children, and she would do a good woman good to get away from them. Won't you stop in on your way home and broach the subject?"

I said that I would, and in a half hour I was ringing Mrs. Morrow's doorbell. Even before the door opened, I heard the sound of many children's voices raised in some sort of happy excitement. And when my hostess had greeted me and I stepped inside, I found myself in the midst of a roomful of children. Something enjoyable was going on, that was evident.

"You see, they are in groups," said Mrs. Morrow. "When she called my attention to neatly lettered signs that stood here and there among the pictures, 'Motor Cars,' 'Pretty Rooms,' 'Outdoor Places,' 'Beautiful Ladies,' and 'Good Things to Eat' were some of them. Obviously, the colored advertisements of magazines had been largely used."

There must have been at least a dozen children in the room. So many could scarcely be musselike, but they were not rough in voice or action, and there was no doubt that they were having a good time.

I looked at them, and at the work they had labored over; I looked at Mrs. Morrow who in spite of her genteel authority seemed one with them. I found myself thinking what a splendid thing this was for the children—this kind, well-mannered woman who was their hostess, and in my contemplation I nearly forgot the object of my call.

"Oh—" I said at last. "What I came for was to ask if you'll join the Woman's Club. We meet every Friday afternoon."

"Friday," she repeated slowly, regretfully. "But that is when the children are sent home early from school."

"She shook her head. 'I'm sorry—I'd so like to belong—but I don't see how I can. You see my own children would be rather at a loss and so would some of their friends. I can't help feeling in a way responsible for the children who come here—as if they were all my children for the time being.'"

"Oh, but we want you so much," I cried, realizing how sincerely we did want this fine type of woman among us.

Then I had an inspiration. "If we change our meeting day, would you consider it?" I asked her.

"Why, yes," I asked her.

OF INTEREST TO WOMEN

A GIFT

By "Charcoal" C. C. GOD SO LOVED THE WORLD To give one gift to you, I would not give you riches, dear, Small good such things would do.

Oh, no, my gift to you would be A sweetly smiling face, No matted what your features be A smile would give them grace.

You may've lots of freckles, dear, A nose turned up, or down, But I care not for noses, dear, As long as you don't frown.

Don't worry if your hair's not curled, Put by those useless sighs, I'd give you smiles—so face the world With laughter in your eyes.

CAREFUL GROOMING STIMULATES POISE

Clean Person and Clothing Are Invaluable Assets to Girlish Charm

Popularity is one of the goals of every high-school girl. Given the choice, many a co-ed would probably trade an honor mark in the final exams for a bid to the senior prom. Yet there's no royal road to being the toast of the class. In every school a handful of glamorous creatures rate orchids and invitations without apparent effort, but many girls must buckle down to earnest endeavor to win the admiration and attentions that are the very breath of life.

According to Miriam Cole, Dean of Girls at Lincoln High School in Seattle, Washington, the girl without the gift of unusual personal glamor should strive to make herself an acceptable member of the community by cultivating certain outward and instantly-recorable traits. The first of these is good grooming.

APPRECIATES VALUE OF SOAP

"Why should anyone like a girl whose shoes are run-down, and her hair matted, and her dress soiled, and her face streaked with dirt?" is the question posed by Miss Cole in a recent issue of Woman's Home Companion. "The mere consciousness that she looks her best adds distinctly to a girl's poise and self-confidence. She may not look like Norma Shearer, but she does not underestimate the value of soap energetically applied to hair and skin and undergarments."

Such treatment turns out a sweet, fresh girl, confident that she need not shrink under the observer's critical gaze. She is scrupulously careful of details. By their fingernails, their lingerie straps, and their handkerchiefs shall ye know them. If, in addition, the high school girl creates within herself a richness of taste and interest, and create interest when school days are over and life's problems become complex.

MY AUNT HANNAH SAYS

If you know how to make a plain cream sauce of 2-tablespoons of butter, 2-tablespoons of flour, salt, pepper, and 1 cup milk, you have the basis for all sorts of extra-delicious variations.

Add 1 tablespoon Curry powder to basic recipe to make curry sauce, for use over shrimp, meat left-overs, or rice. Add 2 teaspoons dry mustard to basic recipe to make a mustard sauce for boiled or broiled fish, for boiled ham or for frankfurters.

Add 1-4 teaspoon ground nutmeg to basic sauce for use over white turnips kohlrabi or boiled oyster plant.

PINE TREE SONG

Marjorie Barrows Little pine on the hill, Sleeping in the moonlight still, Are you dreaming now of me Who bloomed into a Christmas tree? Baby moons of gold and red Cuddle close beside my head; In my tangled leaves a string Of fairy stars are glimmering; While my arms, for girls and boys, Blossom with a hundred toys. O, little pines, it's fun to live To be a Christmas tree—and give.

RAILROAD LISTS FEATURES OF GOOD PHONE USAGE

The Atlantic Coast Line railroad has published a leaflet for its employees regarding personality and its telephone.

First, says the instructions, cultivate a pleasant telephone voice, and remember, harsh or impatient words spoken over the telephone can never be recalled.

Second, always speak with your lips directly in front of the transmitter and half an inch away from it. This insures distinct speech over the wire.

Third, the instructions conclude, use your natural voice, speaking clearly and briefly, to make it easy for the other party to grasp your full meaning.

Old as the Christmas Greeting is, it is always welcome, even though sorrow and tears may come with happier memories. So to all our readers we say a Merry Christmas, with the hope that at least the spirit of the day may bring more of sunshine than of shadow.

"And we'll probably do it," I assured her. "Half of our members are mothers of school children, and I know they would much rather attend club meetings on a day when the children are in school the whole afternoon."

"If you do change the day, I'll join," Mrs. Morrow promised. And before very long she was one of our most valued members.

VEGETABLE STORAGE

Proper storage of garden vegetables for winter use centers in knowing the relation of temperature and moisture to each type of vegetable.

Much of the abundant vegetable produce this year can be successfully and easily stored for many months, but it must be remembered that over a period of time stored vegetables do tend to lose quality gradually. For this reason it is wise to store only the best quality vegetables and to make immediate use of those of inferior quality.

Proper storage of potatoes depends upon having a cool, dark place with high humidity. A wise plan is to open the window of the storage place on cool evenings in warm weather and to close it during the day. A proper storage temperature for potatoes is considered between 40 and 45 degrees F. If the storage place is too cold the potatoes turn sweet; if it is too dry the potatoes will shrivel; if the place is too warm, the potatoes will spoil.

Need Warmth at First

Sweet potatoes, on the other hand, need an initial curing in a dry, warm place. Later, they may be stored at a temperature of about 50 to 60 degrees F.

Pumpkins and squash remain in best condition if stored on high shelves in the furnace room or some dry, warm place. They should not be placed on the damp floor, since they spoil easily.

Rutabaga, turnips, carrots, beets, leeks and cabbage store well in earth pits, which may well be covered with straw to facilitate easy opening when the vegetables are desired. Caves and cellars built separate from the house are superior to storage rooms in the basement, since they are easier to fill and maintain a uniform temperature over a longer period of time. Good ventilation and drainage is required.

Onions require a dry, cool, well-ventilated storage. The skin of the onion should be papered by at all times. Excess moisture will cause root growth, while too high a temperature brings on top growth.

Best method to store dried popcorn is in two-quart jars after it has reached a proper moisture content. A small amount of carbon sulphide placed in the jar to prevent weevils from harming the corn.

Popcorn Balls

Take 1 pint of syrup, 1 pint of sugar, 2 tablespoons butter, 1 tablespoon vinegar.

Cook until the syrup hardens when dropped into cold water. Remove to back of stove and add 1-2 teaspoonful of soda dissolved in a tablespoonful of hot water and then pour the hot syrup over 4 quarts of freshly popped corn, stirring till each kernel is well coated, when it can be poured into balls or into any desired form.

Popcorn Bars—Force fresh, crisp popcorn through a food chopper, using the medium blade. Grind also 1 cup roasted peanuts, then add sufficient ground popcorn to measure 2 quarts. Make the following: 1-2 cup light or dark corn syrup, 1-2 cup water, 1 tablespoon vinegar, 1 teaspoon butter, 1-4 teaspoon soda. Combine the sugar corn syrup, water and vinegar, and boil until a little of the mixture cracks when tested in cold water (275 degrees F.). Remove from the stove, add butter and soda, and stir. Pour over corn and peanuts, mixing thoroughly. Press firmly in a buttered pan so that the mixture is about one inch thick. Cut into squares or break into pieces as desired.

Rocky Road Bars

Take 10 marshmallows, cut in quarters; 1-2 cu. broken walnut meats, 3 square t chocolate. Arrange marshmallows in lined pan and fill spaces between marshmallows with nuts. Cover with melted chocolate. Let stand in cool place to harden. Cut in bars or squares. One cup corn flakes may be used instead of nuts in this recipe, if desired.

Fig, Date, Nut Balls—One-half cup ground dried figs, 1-2 cup ground walnuts, 1 cup ground nut meats, 4 teaspoons lemon juice, 1-2 teaspoon grated lemon rind, dash of salt. Combine figs, nuts, salt, lemon juice and lemon rind, and mix until blended. Shape into balls about 3-4 inch in diameter. Roll in powdered sugar or use as centers for dipping in chocolate.

One cup molasses, 2 cups brown sugar, 1 cup water, 3 tablespoons vinegar, 1-2 teaspoon cream of tartar, 3 tablespoons butter, 1-2 teaspoon of soda. Put molasses, sugar, water and vinegar into saucepan and stir; when boiling add cream of tartar and boil until very brittle when dropped into cold water. Add butter and soda and pour on buttered platter. Pull when cool enough to handle. Cut with scissors that have been rubbed with butter.

Black Walnut Fudge

M. together 3 cupfuls sugar, 1-4 teaspoon salt, 2 tablespoons cocoa, 1 tablespoonful cornstarch, and 3-4 cupful milk and cook until soft ball is formed. Remove from stove, add 2 cups natural vanilla, 1-2 teaspoonful vanilla. Allow to stand until almost cool. Then beat until it begins to stiffen. Put black walnuts in bottom of buttered pan, pour fudge over it. When cool cut in squares. This must be watched carefully when beating so it will not get so hard it will not pour.

A good cook can twist the neck of a squash to her own advantage. You will find the markets now ready to tempt you into this feat. Crooked neck squash, white, acorn and Hubbard squashes are waiting for your saucepan and oven.

Hubbard squash cut in pieces and baked with a little honey is a pleasant thought, so also is crooked neck squash cut in slices, boiled and served hot with salt and butter; or else sliced, rolled in egg, then in flour and fried to tenderness. All the squashes can be used as additions to the salad bowl. Wash them well but do not peel.

Two yellow squashes, 1-2 cup cream 1 teaspoon salt, 1-2 teaspoon pepper, 1-2 cup bread crumbs, 1 tablespoon butter.

Cut squash in rings about 3-4 inch thick, steam for about six minutes in the top of a double boiler. Lay squash in a baking dish, season, add heavy cream, sprinkle bread crumbs over top, dot with butter, bake 30 minutes in a moderate oven (350 degrees F.)

Baked Acorn Squash

(4 to 6 servings) Three acorn squashes, 1-2 cup brown sugar, 2 tablespoons butter.

Peel squashes, cut in half and remove seeds. Put in cold water and bring to a boil five minutes, remove from pot and drain. Lay squash in pan and fill cavities with brown sugar and butter. Bake one-half hour in a moderate oven (350 degrees F.)

EVERYDAY HINTS

A little kerosene in the hot water will make the cellar steps a beautiful white.

A little salt added to the bluing will prevent the clothes from being streaked with color.

Never neglect to strain the dye before tinting colored materials and the goods will take evenly.

Grate over the lettuce and serve with salad ingredients and French dressing. And here are other ways to wring a squash neck without hurting anyone's feelings.

Baked Crooked Neck Squash

(4 to 6 servings) Two yellow squashes, 1-2 cup cream 1 teaspoon salt, 1-2 teaspoon pepper, 1-2 cup bread crumbs, 1 tablespoon butter.

Cut squash in rings about 3-4 inch thick, steam for about six minutes in the top of a double boiler. Lay squash in a baking dish, season, add heavy cream, sprinkle bread crumbs over top, dot with butter, bake 30 minutes in a moderate oven (350 degrees F.)

Baked Acorn Squash

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A bowl of lime in the closet with the preserves and jellies will prevent mold from forming on the tops of the jars.

When steel fittings on the stove become brown through heat, a rag dipped in vinegar before cleaning in the usual way will help remove the stains.

MUFFINS

There's no denying it, muffins are getting fancier every day!

Apple Butter Muffins (Make 10 large muffins) Cream 4 tablespoons butter, add 4 tablespoons sugar and continue creaming. Add 1 egg and beat well. Sift 2 cups all-purpose flour (sifted once before measuring) with 3 teaspoons baking powder and 1-2 teaspoon salt, and mix to first mixture alternately with 1 cup milk. Put spoonful of batter in greased muffin pan. On this place a teaspoon of apple butter. Cover with spoonful of batter. Bake in hot oven (400 degrees F.) for 20 to 25 minutes.

AT YOUR SERVICE

(continued from column 8) Our Story (For Children)—Nicholson.

AND THE OLD WISH-PEACE ON EARTH, GOOD WILL TO MEN

With the world in travail, war and rumors of wars everywhere, how little it seems we have heeded the words of the Prince of the Peace. Yet, to all in the Cooperative Movement, the thought must come again and again, bringing with it great comfort. We are working to put into actual practice, in to everyday life, the Christianity preached in Brotherhood, fellowship, peace on earth—those were his teachings. And those are the precepts of the Cooperative movement.

So to one and all, in this last issue of "At Your Service" for 1937, we, in the Education Service office, with a Christmas tide which will bring us closer in understanding to our fellow men, a New Year, which will bring us closer to the goal—"Peace on earth, good will to men." Merry Christmas. Happy New Year!

RANDOM NEWS ITEMS

John Tommer of Waterville, State Conductor of the Kansas Farmers Union, was a visitor at the State Office recently.

The smiling face of Albert Vesceky, employed in the Jobbing Association Warehouse at Kansas City, brightened the Salina Office last week.

Bert Harmon, a member of the Ellsworth County Farmers Cooperative Union consisting of two elevators, an oil station, a store, visited at the State Office this last week. He showed a copy of the last Financial Statement of the Ellsworth county cooperative.

It was so good, we are printing it on the front news page of the paper. Pat Nash is the manager of this Ellsworth company. We would publish the names of all the directors if they had not been so modest in not putting their names on the Financial Statement.

Two more Farmers Union locals have already paid up in full for all of the 1937 members for the year 1938. That makes three, as follows: Center Local No. 766 of Gorham, Russell Co., Emil Roubacek, Sec'y—14 members.

Herington Local No. 1062, Dickinson Co., Loren Elliott, Secretary, 8 members. Hays Local No. 864, Ellis Co., Frank B. Peifer, Sec'y, 8 members.

Editor L. S. Herron of the Nebraska Farmers Union is an authority on cooperative marketing, and Editor A. W. Ricker of the Farmers Union Herald is an authority on the history of Farm Organizations, particularly in the Northwest. It is pleasant and instructive to read their writings.

The Salina F. U. Co-op. Oil Co. has purchased two lots on the new U. S. 81 By Pass, and has moved their warehouse there, and has also put five large storage tanks underground there. In the spring they expect to build a new service filling station on their new location. Robert Flory is the Manager of the company.

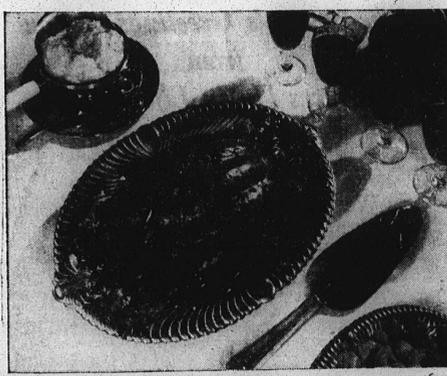
It is not because that there is a lot of meat in cold storage, that the price of livestock is low. Storage of meats of date of December 1st is as follows:

Pork—306,000,000 lbs. compared to 444,000,000 lbs. for average of last 5 years.

Lard—39,000,000 lbs. compared to 79,000,000 lbs. for average of last 5 years.

Lard—39,000,000 lbs. compared to 98,000,000 lbs. for average of last 5 years.

Xmas Plum Puddings Should Be Made Now to Permit Proper Aging



Recipe Shown Here Can Be Made With Minimum of Time and Expense

THE preparation of traditional foods at holiday time is always an important consideration for home-makers. Just as roast turkey and mince pie are always associated with Thanksgiving, cider and doughnuts with Halloween, cherry pie with George Washington's birthday, one does not think of Christmas without its delicious plum pudding or fruit cake. These two foods play almost as important a part in the traditional celebration of Christmas as the Yule log, the holy wraith, the mistletoe and St. Nicholas himself.

The original plum pudding or plum porridge as it was first termed, was served as an accompaniment to the first course of the Christmas dinner, back in the days of the Normans. The method of preparation was to boil beef or mutton in its own broth which was thickened with brown bread. Half boiled raisins, currants, prunes, cloves, mace and ginger were then added. The mixture, when done, was sent to the table with the best meats.

Today many people perhaps omit Christmas pudding from their menus because they have heard it to be an ordeal to prepare. Some puddings are, it is true, but the following recipe calls for only familiar ingredients and can be prepared with a minimum of time and expense.

A variety of molds are available for Christmas puddings. Some of these are the melon, ring and individual

Christmas Plum Pudding

- 1 lb. flour
1 lb. suet, chopped fine
1 lb. apples, chopped fine
1 lb. potatoes, grated
1 lb. sugar
1 lb. currants
1 lb. citron, chopped fine
1 teaspoon nutmeg
1/2 cup Sherry wine

Mix and stir ingredients thoroughly, put in buttered mold, tie cloth over top, steam 4 hours. The pudding will keep for three months and will be richer and better after the second heating. Serve with hard sauce or buttered raisins. This recipe will make 9 lbs. of plum pudding.

Are You Listed Here?

Some of the outstanding sales made by Farmers Union Live Stock Commission on the Kansas City market.

CATTLE	
Wm. Branson, Osage County, Kansas—20 steers	1124 \$ 9.25
Robt. Forbes, Osage County, Kansas—19 steers	1245 8.35
F. S. Thowe, Wabunsee County, Kansas—28 steers	1050 8.25
Milton Clegg, Wilson County, Kansas—13 steers	1178 7.35
J. S. Pulliam, Bates County, Mo.—6 yearlings	710 6.50
Geo. Slingsby, Clay County, Kansas—8 steers	802 6.50
J. K. Williams, Franklin County, Kansas—5 calves	827 6.25
J. W. Falk, Wabunsee County, Kansas—45 steers	853 6.00
Ed McCoy, Nemaha County, Kansas—6 yearlings	668 6.00
I. L. Smith, Lyon County, Kansas—6 calves	290 6.00
C. H. Heit, Labette County, Kansas—7 steers	645 5.60
I. L. Smith, Lyon County, Kansas—5 steers	568 5.25
I. L. Smith, Lyon County, Kansas—9 heifers	1157 5.10
Albert W. Keller, Russell County, Kansas—5 cows	1023 4.60
F. S. Wasinger, Ellis County, Kansas—12 cows	582 4.50
I. L. Smith, Lyon County, Kansas—5 cows	940 4.25
R. A. True, Vernon County, Mo.—6 cows	982 4.00
F. S. Wasinger, Ellis County, Kansas—5 cows	835 4.00
F. S. Wasinger, Ellis County, Kansas—13 cows	855 3.50
D. A. Brown, Wyandotte County, Kansas—6 cows	655 3.50

HOGS	
F. J. Heide, Smith County, Kansas—17	147 \$ 8.15
F. J. Heide, Smith County, Kansas—16	188 8.00
Logan Farmers Union, Phillips County, Kansas—20	176 8.00
Clare Lamb, Jewell County, Kansas—5	229 7.95
Carl Wittman, Franklin County, Kansas—15	207 7.90
Chas. Smith, Jackson County, Kansas—15	207 7.90
Clyde Hatcher, Sullivan County, Mo.—7	202 7.90
L. E. Weber, Lafayette County, Mo.—24	208 7.85
John Kresse, Lafayette County, Mo.—10	200 7.85
John Englehart, Henry County, Kansas—6	222 7.85
Morris Nelson, Washington County, Kansas—7	221 7.85
Alvin Messenthin, Osage County, Kansas—7	200 7.85
W. A. O'Neill, Pottawatomie County, Kansas—7	171 7.85
W. A. O'Neill, Pottawatomie County, Kansas—14	203 7.85
B. H. Schierbaum, Grundy County, Mo.—8	177 7.80
Carl Jones, Johnson County, Mo.—6	202 7.80
Elmer Wood, Cass County, Mo.—7	223 7.80
Hans Messenthin, Marshall County, Kansas—6	220 7.80
Gov. Messenthin, Osage County, Kansas—11	205 7.80
L. M. Martz, Bates County, Mo.—15	205 7.80
Horace Elliott, Miami County, Kansas—15	228 7.80
Chas. Elliott, Miami County, Kansas—5	170 7.80
Frank Barker, Lafayette County, Mo.—17	242 7.75
G. T. Wilhite, Livingston County, Mo.—8	226 7.75
H. F. Reichert, Lafayette County, Mo.—8	153 7.75
Miss Ellen Melville, Douglas County, Kansas—6	204 7.75
J. D. Martin & Son, Douglas County, Kansas—6	204 7.75
John F. Doll, Henry County, Mo.—12	286 7.60
W. C. Moorehead, Cass County, Mo.—8	271 7.60
Herman Peckman, Miami County, Kansas—6	309 7.40
Fred Pfarr, Nemaha County, Kansas—6	313 7.10
John W. Knoche, Miami County, Kansas—6	297 7.10
Frank Knoche, Miami County, Kansas—8	377 7.00
Gale Barrow, Allen County, Kansas—12	402 6.60
Carl Riekhof, Lafayette County, Mo.—5	491 6.40
Fred Pfarr, Nemaha County, Kansas—7	491 6.40

SHEEP	
D. E. Gartrell, Phillips County, Kansas—15	81 \$ 9.00
H. W. Scott, Lafayette County, Mo.—13	81 8.50
B. A. Case, Carroll County, Mo.—20	88 8.50
J. F. Woolford, Henry County, Mo.—7	84 8.50
H. W. Dohman, Lafayette County, Mo.—17	77 8.25
L. E. Heywood, Bourbon County, Kansas—39	87 8.25
Eldon Volk, Neosho County, Kansas—25	86 8.25
Peckman Bros., Miami County, Kansas—25	85 8.00
John Kresse, Lafayette County, Mo.—6	108 8.00
Elmer Derr, McPherson County, Kansas—67	62 7.00
H. W. Scott, Lafayette County, Mo.—11	64 7.00
Harrison Bland, Lafayette County, Mo.—13	143 4.00
Elmer Derr, McPherson County, Kansas—20	143 3.50
H. W. Scott, Lafayette County, Mo.—13	122 3.50
Elmer Derr, McPherson County, Kansas—63	129 3.50

Christmas Thought

"Peace on Earth, Good Will to Men." And yet the nations arm themselves anew. Building greater guns with which to kill; Each striving hard the other to outdo In making void the message of Good Will.

"Peace on Earth, Good Will to Men." With all our cities held fast in the grip Of strong armed vice, in spite of courts and law, With tales of wrongs and crimes on every lip, What chance to see the peace the Savior saw?

"Peace on Earth, Good Will to Men." Although we boast of our great country's wealth, We see the tillers of the gracious soil Robbed of their rewards by legal stealth; Their living taken as the gamblers spoil.

"Peace on Earth, Good Will to Men." This message is a painful tragic jest To men who walk the streets in search of work That they may keep the ones they love the best, And save them from starvation's dreadful murk.

"Peace on Earth, Good Will to Men." Sometime this message will be understood; When competition for the means of life Gives way to human love and brotherhood, And justice reigns instead of brutal strife.

—A. M. Kinney.

INCOME TAX EXEMPTIONS FOR COOPERATIVE ASSNS'S

(continued from page 1)

preferred stock, provided the owners of such stock are not entitled or permitted to participate, directly or indirectly, in the profits of the association, upon dissolution or otherwise, beyond the fixed dividends. The accumulation and maintenance of a required by state statute, or the accumulating and maintenance of a reasonable reserve or surplus for any reason, such as the purchase of buildings and facilities required in business or for the purchase and installment of machinery, or equipment or to retire indebtedness incurred for such purposes, will not destroy the exemption. An association will not be denied exemption because it markets products of nonmembers provided the value of the products marketed for nonmembers does not exceed the value of the products marketed for members. Any one who shares in the profits of a farmers cooperative marketing association, and is entitled to participate in the management of the association, must be regarded as a member of

such association within the meaning of Section 101 (12).

(b) Cooperative associations engaged in the purchase of supplies and equipment for farmers, fruit growers, live-stock growers, dairymen, etc. and turning over such supplies and equipment to them at actual cost, plus the necessary operating expenses, are exempt. The term "supplies and equipment" as used in Section 101 (12) includes groceries and all other goods and merchandise used by farmers in the operation and maintenance of a farm or farmers' household. The provisions of paragraph (a) relating to a reserve or surplus and to capital stock shall apply to associations coming under this paragraph. An association which purchases supplies and equipment for nonmembers will not be exempt for such reason but the value of the purchases for nonmembers does not exceed the value of the supplies and equipment purchased for members, and provided the value of the purchases made for nonmembers, who are not producers, does not exceed 15 per cent of the value of all its purchases.

In order to be exempt under either (a) or (b) an association must establish that it has no net income for its own account other than reflected in a reserve or surplus authorized in paragraph (a). An association engaged both in marketing farm products and in purchasing supplies and equipment is exempt if as to each of its functions it meets the requirements of the Act. Business done for the United States or any of its agencies shall be disregarded in determining the right to exemption under section 101 (12) States or any of its agencies shall be entitled to exemption must not only be organized but actually operated in the manner and for the purposes specified in Section 101 (12).

The clear intent of the foregoing is that nonmember patrons, if dealt with at all, will be treated the same as members insofar as the distribution of patronage rebates is concerned. When patronage dividends are not payable until the nonmember becomes a member of the Association, either through the payment of the required amount in cash or the accumulation of dividends in the amount equal to the purchase price of a share of stock, or membership, exemption will not be denied.

If the foregoing requirements are adhered to by our organizations, they are entitled to make application for exemption from both State and Federal taxes and if exemption is granted, they will be required to file tax returns so long as their method of operating remains unchanged.

In the event of these requirements being carried out in part only, for instance: If an organization decides to rebate the savings from members business to members and retains the savings accruing from nonmembers business, they are allowed to deduct the members rebates and only pay income tax on the nonmembers savings which they retained in the business, or (b) If an organization rebates its savings to members and sets up the nonmembers savings as a distinct liability to the nonmembers representing

part payment of a share of capital stock, this procedure will not affect their right to exemption.

All cooperative organizations must take corporate action prior to the close of the taxable year to make the liability sufficiently definite with respect to patronage dividends to permit a deduction of any amount as a refund or rebate on the basis of business transacted during that particular year. The amount set up as a liability may be an approximate amount sufficient to cover what the organization expects to rebate or refund to its patrons. In other words, the books and records of the corporation must show on the basis of respect thereto action taken with respect to the price of the close of a particular taxable year, a definite liability as the books must immediately reflect obligations and expenses definitely incurred and in some definitely earned. The fact that your by-laws define the basis for distributing savings is not sufficient. Corporate action, as above stated, must be taken.

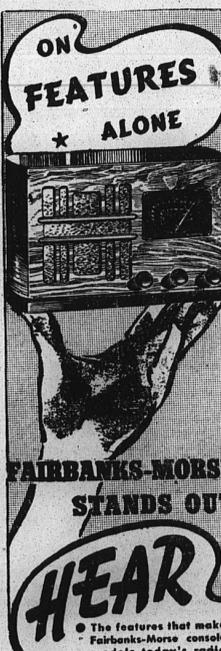
In all instances where a cooperative organization has been granted exemption from the payment of Federal Income Taxes Under Section 101 (12) of the Revenue Act, they have also been granted exemption on State Income Taxes by the State Tax Commission.

Care must be exercised in creating new members by the process of issuing stock or membership in lieu of cash rebates as by so doing, there may be a tendency to admit undesirable who are not in harmony with the cooperative movement. Such a condition would be disastrous if the majority of the membership should ultimately consist of enemies of the movement. It must also be remembered that substantially all such stock issued must be issued to producers.

There are serious arguments for and against this method of creating new members but this matter can only be decided by each local organization studying the local conditions existing in their particular territory. No general rule can be adopted to cover such a situation.

If and when a cooperative organization in Kansas decides to file a claim for exemption, and has consistently met the requirements stated above, application should be made to the Collector of Internal Revenue, Wichita, Kansas, for form number 1028, which is a questionnaire covering the minimum requirements. All questions should be answered correctly and when completed, returned to the same source, then await further developments. Until exemption has been granted officially, continue to file returns and pay any taxes which are due. The Kansas Farmers Union Auditing Association, with years of tax experience, may be consulted about procedure.

Associations whose financial statements show a deficit should not apply for exemption as they cannot legally rebate savings to their members or to nonmembers while their capital is impaired, in fact, I am of the opinion that no organization should apply for exemption until they have a substantial reserve built up to meet unforeseen contingencies such as a succession of lean years, etc.



New, exciting features distinguish the 1938 Fairbanks-Morse radios. Even the small table model shown here represents a real radio buy—judged on performance, beauty of design, or price. Hear it today!

The Farmers Union Jobbing Assn.
Kansas City, Mo.
Distributed by

WORKING TOGETHER

(continued from page 1)

Working business and expects to declare a handsome patronage refund to its members this fall.

The above is from The Cooperative Consumer, North Kansas City, Mo. We did not know such a co-op existed in Minnesota, which is evidence of how poorly the co-ops of this state are coordinated. That defect will be, at least in part, removed when the Farmers Union has built an organization in this state, something that now seems possible since the change in officials of the National Farmers Union, and their determination to build the Union for the purpose of developing the cooperative movement.—Farmers Union Herald, St. Paul.

NEIGHBORHOOD NOTES

(continued from page 2)

The Juniors will give a program New Year's eve. Refreshments will be served. An invitation is extended to all members.

Carl Larson, Reporter.

ELEVATION LOCAL MEETS

Topeka, Kans., Dec. 15, 1937.

Sec'y Pauline Cowger:

The Elevation Local of the Kansas Farmers Union held their regular meeting on Saturday night, December 11, and voted on the referendum you sent us about a month ago. This is the first opportunity we have had to vote on this. We are sending you the results, unamortized as it resulted in a tie vote.

Yours truly,
J. O. Hoffeist, Sr., Pres.

Successful District Meetings

In spite of roads which for the most part could better have been used for ice skating than for driving purposes, approximately 300 managers and directors of farmers cooperative organizations in Eastern and North-western Kansas attended the seven district meetings just completed.

C. B. Thowe of Alma, Kansas, president of the Farmers Union Managerial Association of Kansas which sponsored these meetings, acted as chairman at the first three meetings. Jim O'Hara, Parsons, vice-president of the Managerial Association, Ted C. Belden, of Kansas City, its secretary, and D. O. Wanamaker of Blue

Rapids, Kansas, conducted the other meetings.

An interesting discussion of income taxes as they affect farmers cooperative organizations was given by T. B. Dunn, manager of the Farmers Union Auditing Association. He pointed out the provisions of the income tax laws and the requirements for exemptions from income tax.

Vance M. Rucker, Marketing Specialist of the Kansas State College Extension Service talked on membership problems as shown by the summaries of five to seven years of yearly records collected from approximately 150 different Farmers Cooperative Elevators in Kansas. These records disclosed a very definite relationship between a large number of active member-patrons and successful operations. Mr. Rucker also pointed out the relationship, as shown by the elevator records, existing between the size of a share of stock and the amount of stock dividend being paid and the number of members per organization. In other words, it seems to take a good active membership in order for the stock to be transferred easily and kept in the hands of active producers in the trade territory.

Telling of the Kansas Warehouse Law as it affects the storage of grain in Kansas elevators, Scott Bateman of the Kansas State Grain Inspection Department, proved the subject was one in which those attending were keenly interested.

W. B. Combs, of the United States Department of Agriculture, spoke of some of the problems of grain grading and inspection of wheat here in Kansas. Mr. Combs said that a program to encourage better grading in the local communities would be an aid in overcoming some of these problems.

"A very good protein supplement and dry ice are two by-products of alcohol to use in gasoline made from grain sorghums," said Mr. Miller of the Chemical Foundation Alcohol Plant at Atchison. Mr. Miller's discussion was very interesting and important as the organization he represented has created another use and market for the farmers' crops.

Pointing out that the most successful cooperative organizations were those which had members and patrons who were well informed concerning their organization, Tom Hall of the Farmers Union Jobbing Association discussed the use of a definite program of information by Farmers Union cooperative business organizations. Mr. Hall offered his services to the local associations in any way they might need help and mentioned particularly the advantages of a monthly news bulletin sent

to members and patrons. A number of Farmers Union Jobbing Association stockholders are now mailing out such bulletins which contain local news; discussions on the general principles of cooperation, its advantages, and how cooperative marketing and buying effect economic conditions and also ads on products handled by the local association.

Others from the Farmers Union Jobbing Association appearing on the program at one or more of the meetings were Roy Crawford, Art Riley, J. O. Newberry, and Charlie Reid.

WABAUNSEE COUNTY UNION HOLDS ANNUAL MEETING

Alma, Kansas, December 14, 1937

The last meeting of the Wabunsee County Farmers Union of 1937 was held at Alma, on December 11, 1937. The meeting was called to order by President Arthur Allen. The minutes were read and approved. Harold Hoobler, delegate to the State convention made a good report of that meeting.

Robt. P. Jenks, chairman of the State Board of Directors, made an interesting talk on State Affairs. He also praised the Jobbing Association for the splendid job they did in handling the 1937 wheat crop, which was no small task. The following motions were passed unanimously: Motion made by... that we go on record favoring the retention of John Vesesky, as our State-President. Motion made and seconded in favor of moving The Kansas Union Farmer, our official state paper to Kansas City, Kansas.

During 1937 we held one quarterly meeting with Turkey Creek Local, and one with Spring Local. This policy found favor with the delegates so, they voted to continue the same policy in 1938.

Alfred Selwanke was elected Delegate to the meeting of the State Board of Agriculture, and Charles Holt-rick, alternate. To show their appreciation of service rendered the past year, a motion was passed that all officers be re-elected, as follows:— President, Arthur Allen

Vice-President, Paul Geisler
Secretary-Treasurer, J. J. Richmond,
J. J. Richmond, County Secretary.

Classified Ads

COMBS LEGHORNS. World Record ROP Hen, 355 Eggs, 1937 Egg Contest average, 255 Eggs; 266 Pairs per Hen, Texas Matings headed by Pedigreed Males from 250-355 Egg Hens. Bred for Egg Production, Big-Type, High Livability. Early Order Discount, 1938 Chicks. Catalog, Combs & Son, Box 14, Sedgwick, Kansas. tfe

We Manufacture—Farmers Union Standard Accounting Forms

Approved by Farmers Union Auditing Association
Cash Checks, Sale Tickets, Stationery
Office Equipment Printing

CONSOLIDATED
Printing and Stationery Co.
SALINA, KANSAS

Best wishes for a Merry Xmas and a Happy New Year to our many friends and patrons belonging to the Kansas Farmers Union. From the Farmers Union Live Stock Commission, South St. Joseph, Missouri.

LOCAL SUPPLIES

Below is a Price List of Local Supplies, printed for the convenience of all Local and County Secretaries in the Kansas Farmers Union.

Cash must accompany order. This is necessary to save expense in postage and mailing.	F. U. Song Leaflets, dozen 10c
Application Cards, 20 for... 5c	Farmers Union Song Book 20c
Constitutional Blanks, 10 for... 5c	Business Manual... 5c
Credentia Blanks, 10 for... 10c	Delinquency Notices (100) 25c
Demit Blanks, 15 for... 10c	Secretary's Minute Book... 50c
Local Sec. Receipt Book... 25c	Book of Poems, (Kinney)... 25c
Farmers Union Watch Fod 50c	Above, lots of 10 or more 30c
Farmers Union Button... 25c	Each 100, each 15c
	Militant Voice of Agriculture (John Sippson) each... 75c

Kansas Farmers Union

Box 51 Salina, Kansas

Price List of Serums And Other Remedies Supplied by the Farmers Vaccine & Supply Company

CATTLE	
Abortin Vaccine—For lasting or long time protection.	85c
Money back guarantee, per dose	75c
Blackleg Bacterin. Life protection in 100 dose lots per dose	75c
Bovine Mixed Bacterin. For prevention and treatment of shipping fever, Hemorrhagic, 100 dose lots, per dose	75c
Pinkeye Bacterin. For prevention and treatment, 100 dose lots, per dose	75c
Mastitis Bacterin (gargol), 10 doses	1.00
Calf Scours Bacterin, 10 doses	1.00
Branding Fluid—1 lb. can, (for approximately 100 head), used with cold iron	1.00
Branding Iron. 3 inch bronze letter	1.00
Special brands \$2.00 each	1.00
De-Morning paste—preventing growth of horns on calves and goats. For 50 head	1.00
Wound Pain—Used after dehorning or castration and on screw worms. Per gallon	8.00
Syringes, (Heavy Duty). Last a lifetime, 40 cc or 20 cc size 2.00	
Two Needles, 25x, supplied with each syringe, free. Extra needles, 3 for	.50

HOGS	
Hog Serum—Cholera—per 100 cc	.75
Virus, 100 cc	1.65
Swine Mixed Bacterin—"Flu", swine plague, hemorrhagic Septicemia, Para-typhoid, etc., per dose	.68
Hog Worm Capsules—Guaranteed to rid hogs of worms, per box of 50 with instruments	8.50
Decolol Dip Disinfectant, per gallon	1.00

HORSES	
Equine Influenza Bacterin—distemper, influenza, shipping fever, 10 doses	1.25
Equine Polivalent Bacterin—for abscessed infections, fistulous withers, etc., 10 doses	1.25
Colic Capsule for horses—indicated in colic and gastric indigestion. 3 in box	1.00
Purgative Capsules for horses. Rapid. Dependable. 3 in box 1.00	
Balling Gun, Brass, heavy nickled. For giving capsules to horses and cattle. Only	2.00

POULTRY	
"Big Pay" mineral. For all livestock and poultry. 100 pound bag (5 bags \$20.00)	\$4.35
Poultry Antiseptic Tablets. 100 tablets makes 100 gallons drinking water, box	1.00
Respirators. Used in lung type poultry diseases. 100 tablets to box	1.50
Poultry Worm Tablets, adult size, per dose	1.5c
We Sell Results—At Reasonable Prices—That's What You Want.	

Kansas Farmers Union

Box 51 SALINA, KANSAS Phone 974

The Season's Greetings to You from Farmers Union Life Ins. Co.

We have a Life Insurance plan that will make sure happiness and security at future Christmas Times.

Rex Lear Salina, Kansas

That You May Have A Merry Christmas and A Prosperous New Year is the Wish of

The Kansas Farmers Union Auditing Association