



# MICHIGAN FARM NEWS



A Newspaper For Michigan Farmers

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## FARM BUREAU SALES TAX EXEMPTION PETITION WINS

### CODE DRAFTED FOR RETAIL DEALERS IN FARM SUPPLIES

#### Co-ops Offer Proposals to Fit Dealers and Farm Requirements

Lansing—Farmers co-operative ass'n dealers in farm supplies at retail took the lead in drafting a code for retailers in that line at a meeting held at Lansing, August 25, with the assistance of the Michigan State Farm Bureau.

They organized the Michigan Retail Dealers in Farm Supplies and adopted a proposed code to provide for 66 business hours and a 48 hour work week for employees, except those that might be classed as mill hands or factory employees, whose week would be 35 hours. Increased hours for seasonal emergencies is provided.

The proposed code generally follows the President's Blanket Agreement in the matter of wages. In towns of less than 2,500 it is provided that wages of clerical and sales help be increased 20%, but need not exceed \$12 per week; 30c an hour for those paid by the hour. In cities of 2,500 to 250,000 the minimum for clerical and sales or service employees is \$14 per week and 35c per hour for those employed by the hour.

#### A Diversified Business

The code points out the retailing of farm supplies is a very diversified business and subject to extraordinary seasonal demands at seedling, harvest and marketing periods. It provides for extra working hours in order to serve farmers at such times, provides that farm supplies retailers' employees work in all lines of the business without restrictions that are said to be embodied in some codes, forbidding an employe handling coal to work in any other but the coal business, for example.

#### Code of Fair Practice

In the matter of a code of fair practice as between all retailers in farm supplies, the proposed code says: "No retail dealer in farm supplies shall make any promise, either direct or indirect, to any present or prospective patron of a gratuity, gift, bribe or other payment or premium or consideration outside of his regular price for such goods of such grade.

"No retail dealer in farm supplies shall offer to purchase or handle farm supplies at a price which represents an intentional merchandising loss for competitive purposes.

"No retail dealer in farm supplies shall sell merchandise for less than replacement or next invoice cost except in case of bona-fide clearance sales."

#### Open to All Dealers

Membership in the Michigan Retail Dealers in Farm Supplies organization is open to all such dealers. The code if adopted, will affect all such dealers.

Officers and directors of the Michigan Retail Dealers in Farm Supplies code organization are: President, P. D. Leavenworth, Grand Rapids Growers, Inc.; vice-president, W. J. Hazelwood, Mt. Pleasant Co-operative Elevator Co.; secretary-treasurer, C. L. Brody, executive secretary of the Michigan State Farm Bureau. Other directors are:

- J. H. Pittenger.....Wixom
- George W. Masters.....Pulman
- Jerome Lilly.....Byron Center
- W. C. McMahon.....Deerfield
- F. C. Pernert.....St. Louis
- Duncan White.....Ewart
- Fred Vandermolen.....Falmouth
- B. Kendrick.....New Haven
- E. Olmstead.....Nashville
- L. Kaechle.....Caledonia

### Michigan Co-operative Creameries Organized

Lansing—With the assistance of the Michigan State Farm Bureau, 59 co-operative creameries in Michigan have organized as the Michigan Co-operative Creameries, Inc. They see business advantages in working together as a group and agreed that only an organization would enable them to act on proposals that may be offered under the butter code, now in the making. Officers and directors elected: President—G. S. Coffman, Coldwater Dairy Co.; vice president, Mark Ardis, Marion Farmers Co-op Creamery Co.; sec'y-treasurer, C. L. Brody of the State Farm Bureau, Lansing. Directors—Peter Trierweiler, Westphalia Co-op at Eagle; Fred Walker, Dairyland Co-op Creamery, Carson City; Elmer Hathaway, Hastings, of the Schultz Co-op Creamery; F. C. Per-

### Sales Tax Paid On Farm Supplies For Food Production

	Price to Farmer	3% Sales Tax
Alfalfa, bu.	\$12.00	\$36
Clover, bu.	8.50	25.50
Eggs Mash, Cwt.	2.20	.66
Bran, 1/2 T.	15.00	45
Midds, 1/2 T.	18.00	54
Midds, Fl., 1/2 T.	18.00	54
Oil Meal 1/2 T.	24.00	72
Cottonseed 1/2 T.	18.00	54
Fertilizer, 15% T.	21.00	63
Fertilizer, 2-16-6, T.	30.00	90
Fertilizer, 4-16-8, T.	41.00	123
Blinder Twine, 150 lbs.	9.75	29.25
Bean puller	40.00	120
Disc Harrow, 8 ft.	35.00	105
Grain Drill	121.50	364.50
Coll-packer	65.50	196.50
Hay rake, S. D.	85.00	255
Hay loader	31.25	93.75
Grain binder	235.00	705
Corn binder	210.00	630
Tractor	850.00	2550

### POTATOES SHOULD BRING \$1.70 CWT SAYS DR. BEAN

#### Shortest National Crop Since 1925; Michigan Has Medium Crop

Cadillac—"Were we in a normal price level, the 1933 short crop of potatoes should indicate a price of about \$2 per bushel, but since business is on a low plane, we probably can't expect much better than \$1.25 a bushel or \$2 per cwt. for the national average," Dr. L. H. Bean of the U. S. Dept. of Agriculture said to the annual meeting of the Michigan Potato Growers Exchange August 17.

"Michigan generally averages 30c per cwt. under the national average," said Dr. Bean indicating a possible \$1.70 per cwt. for Michigan potatoes. The national potato crop is the shortest since 1925. The Michigan crop is about mid-way between the highest and lowest Michigan crops on record since 1919. Nevertheless, the national supply and demand controls Michigan prices regardless of the Michigan yield. A high national yield and a low Michigan yield has small comfort for the Michigan producer. A low national yield and a high or good Michigan yield, is a good combination for Michigan, Dr. Bean said. Dr. Bean predicted that \$1.70 per cwt. for Michigan potatoes would result in a large potato acreage increase in 1934 and possibly a large acreage in 1935. Radical changes in acreage usually continue over more than one season, when induced by a high price or a low price. Prices of 40 cents a bushel or 60 cents per cwt, to the farmer does not change the acreage but price changes up or down from the figure bring acreage changes accordingly, according to Dr. Bean's charting of potato acreage and prices over a period of years.

#### Exchange Doing Well

Secretary Hibst of the Potato Growers Exchange reported the organization in the strongest position financially and otherwise in any time in its history since 1918. The Exchange marketed better than 7,000,000 lbs. of potatoes the past season. Mr. Hibst was highly commended by the delegates at the conclusion of his report on what they considered a remarkable year's work.

Heading the resolutions adopted by the Potato Growers Exchange was one commending the State Board of Tax Administration for deciding to reconsider its denial of exemption of farm supplies for production from the 3% sales tax. The resolution said that the Potato Exchange wished "to impress on the Board that farmers buy seeds, feeds, fertilizers and other farm supplies for production for resale as crops, live stock and live stock products, which are taxed when sold at retail. Taxing the farmers raw materials is double taxation and contrary to the Act," said the Exchange.

#### SPOT CASH

"You say," said the magistrate, sternly, "that you robbed the restaurant because you were hungry. Explain why you stole cash from the desk instead of food?"

"I'm a proud man, your honor, and always pay for what I eat."

#### EVOLUTION

Diner: "Waiter, I ordered an egg sandwich and you brought me a chicken sandwich."

Waiter: "Yes, sir, I was a little late calling for your order."

nerst, St. Louis Co-op Creamery Co.; E. F. Brown, Remus, Co-op Creamery Co.

### THOUSANDS JOIN WHEAT ACREAGE REDUCTION PLAN

#### Fifteen Percent Acreage Cut Has Been Adopted as The Maximum

Lansing—Signing of contracts between farmers and the U. S. Secretary of Agriculture is under way in Michigan. Thousands of farmers are joining a national movement to curtail wheat production to help stabilize the market for 1934 and 1935.

Sec'y Wallace has set 15% as the reduction in the average of 1920-31-32 acres in wheat, according to R. J. Baldwin, director of extension, Michigan State College, representing the Agricultural Adjustment Administration.

Acreages taken out of wheat production may be planted to permanent pastures or to hay crops in alfalfa, clovers, timothy, blue grass or other forage crops, may be fallowed in order to qualify for participation in the federal government's offer of compensation.

Michigan farmers have been very receptive to the federal government's appeal for a reduced wheat acreage. Director Baldwin stated.

The big wheat growing countries, at a conference last week, adopted a 15 per cent maximum acreage reduction to be carried out in each country according to plans which each country will draft for its own wheat growers. The United States had contemplated a reduction of up to 20 per cent of its wheat acreage, up to the adoption of the 15 per cent at the world wheat conference, Director Baldwin said.

Compensation for reduction of acreage in this country is to be made through receipts from a processing tax which already has been put into effect and is passed on to the consumer.

### U. S. SETS PRICE ON SALE OF HOGS UNDER ALLOTMENT

#### No Contract Is Involved; Sales to Authorized Packers Pay the Premium

Lansing—Special premiums are being offered farmers, during an emergency period extending not beyond October 1, for a maximum of five million hogs as a means of reducing the hog population to improve marketing conditions during the next year.

Premium payments are to be made through specially authorized packer establishments which serve as buying agents for the federal government, according to instructions for selling, sent out by the Agricultural Adjustment Administration at Washington, on August 31.

Farmers will not be required to enter into any contract with the federal administration or sign any papers to be eligible for any premiums offered under this emergency marketing act.

Specific prices are established for healthy, normal pigs between 25 and 100 pounds each and a definite premium of \$4 a head is allowed for sows weighing 275 pounds or over, due to farrow within three or four weeks. The customary discount of 40 pounds for sows of this type will not be made under terms of the emergency marketing plan.

Pigs weighing 25 to 80 pounds, will not be held in storage and offered in competition with regular market purchases of light pork at a future date, but will be manufactured into fertilizer.

The first thing a farmer should do is to acquaint himself with the terms of the offer under this emergency plan. County agricultural agents and local stock shippers are instructed regarding the details of the plan. Farmers should find out for sure that their pigs or sows can be handled by the processor before they ship. This ruling is made following the flooding of the markets in several places during the past few days.

Farmers are instructed to insist on federal inspection of their shipments where sales are made through local buyers when there appears to be some question as to the qualification of the hogs shipped. In this case the buyer may withhold final settlement until he receives returns from the processor or marketing agency at the marketing point.

Sales under this plan are made reg- (Continued on page 2.)

### Text of Resolution EXEMPTING FARM SUPPLIES FOR PRODUCTION PURPOSES FROM THE 3% SALES TAX

"The intent of this act is recognized by the board to include only sales commonly known as counter sales of tangible personal property to be used or consumed by the individual; it not being the intent of the legislature to tax any tangible personal property sold by a manufacturer or distributor to a manufacturer or producer when such property is to be used in processing, manufacturing and/or producing tangible personal property to be ultimately sold at retail and or tangible personal property sold to farmers when such property is used in the producing of food products to be ultimately sold at retail.

"Therefore be it resolved that the state board of tax administration exempt from the provisions of Act No. 167, public acts of 1933, all tangible personal property coming under the above classifications, and

"Be it further resolved that such policy be put into effect as of August 1, 1933, and

"Be it further resolved that the managing director of this board be authorized and directed to interpret in accordance with the provisions of this resolution, applications that now may be on file or may hereafter be filed for exemption from the provisions of this act."

State Board of Tax Administration, Aug. 30, 1933.

### Farm Bureau's Petition on 3% Sales Tax

#### PETITION to the STATE BOARD OF TAX ADMINISTRATION of the MICHIGAN STATE FARM BUREAU

In behalf of Michigan farmers and commercial feeds to produce poultry, dairy and live stock products to be sold as personal tangible property at retail.

That purchases by farmers of seeds, fertilizers, lime, commercial dairy and poultry feeds, feedstuffs and grains for feeding, spray materials, poultry and live stock, fruit trees, plants, binder twine and other products purchased exclusively for manufacturing, assembling, producing, preparing, or wrapping, crating and/or otherwise preparing all agricultural products produced by farmers for delivery to be sold exempt from the 3% retail sales tax now being paid by farmers on such purchases.

All seeds, fertilizers, feedstuffs and similar goods are purchased by farmers solely for the purpose of producing or manufacturing products which eventually will sell at retail. All such purchases become part of the products sold at retail in the form of vegetables, fruits, processed grains, milk or milk products, eggs, poultry, or meats and the various by-products of these industries. All such products when sold at retail are properly subject to the 3% retail sales tax.

#### FACTS CONCERNING SUPPLIES Seeds and Plants

Seeds are purchased exclusively for producing vegetables, grains, forage crops or plants to be sold at retail in forms subject to tax:

- As vegetables.
- As processed grains for human consumption.
- As constituents of milk, eggs, livestock and poultry products sold at retail.
- As fruits, berries.
- For other uses than food.

#### Fertilizers and Lime

Fertilizers are purchased by farmers solely for the purpose of producing larger crop yields from the contained nitrogen, phosphorous, potash and other elements, which become part of the crop, which may be sold directly at retail as with vegetables and fruits, or may be processed as with grain, or undergo further farm processing by being fed to poultry, dairy cattle or other live stock, to be finally sold at retail as eggs, milk or milk products, meat or other live stock products.

#### Feeds and Feedstuffs, Mill Feeds

Commercial dairy and poultry feeds, other live stock feeds, mill feeds, hay, meat scraps, and all other animal and poultry feeds, including oyster shell, grits and the like, are purchased by farmers solely for the purpose of producing dairy, poultry and live stock products, which are sold at retail as milk or milk products, eggs, meat or other live stock products.

Even the by-products of crop and live stock operations are turned back on the land to produce crops and live stock and their products which are destined to find a final retail market.

#### Live Stock and Poultry

Farmers purchase poultry and live stock to consume home grown and

### ALL FARM SUPPLIES FOR PRODUCING FOOD TO BE EXEMPT BY ACTION OF STATE BD. OF TAX ADMINISTRATION

#### Seeds, Feeds, Fertilizers, Packages, Twine, Tools and Machinery Should Be Exempt; Tax in Force Until Board Issues Formal Notices, Director Says.

Every Michigan farmer is now eligible for exemption soon from the 3% sales tax he has been paying on seeds, feeds, fertilizers, sprays, packages, twine, tools, machinery and other items he has been buying since July 1 to produce crops which are eventually sold at retail, and are subject to sales tax when bought by the consumer.

August 30 the State Board of Tax Administration unanimously adopted a resolution directing the managing director of the sales tax to interpret the law to exempt both farmers and manufacturers on all goods purchased for production purposes.

The Board's resolution complies with the intent of the Legislature to exempt such purchases, expressed in House Resolution 99 adopted by the Legislature July 17 to prevent double taxation of farmers and manufacturers.

#### Farm Bureau Was Right

The Board's resolution appears to be complete acceptance of the petition for farmers filed by the Michigan State Farm Bureau July 25. The Farm Bureau demanded exemption on farm supplies for production, declaring that farmers buy seeds, feeds, fertilizers, lime, spray materials, binder twine, plants, fruit, trees, live stock and poultry and similar items for the purpose of producing crops for sale. The crops are eventually sold at retail and are then properly subject to sales tax.

Farmers buy such supplies for manufacture or processing and to be re-sold in another form, the Farm Bureau said. Taxing the farmer on such supplies compel him to absorb the tax, which is collected again when the crops are sold at retail, and constitutes double taxation, the Farm Bureau argued.

#### Not Exempt Until Formal Notice is Given

The Sales Tax Board's resolution, quoted on this page, says that the ruling is retroactive to August 1, but James E. Mogan, managing director of the Board WARNS all dealers in farm supplies and advises the public that exemption is NOT effective until the Board issues a formal order to that effect, which may not come for some time.

The Board's resolution instructs the managing director how he shall interpret the Act, but it is NOT an official exemption. It is a statement of policy.

The resolution directs the managing director to interpret the Act "in accordance with the terms of the resolution, applications that may now be on file or may hereafter be filed for exemption from the provisions of the Act."

The managing director has said that he will consider the petitions for exemption on hand and will issue formal orders on exemption for the industries petitioning, and expects to list the goods that shall be exempt from tax.

Pending the issuance of such formal orders of exemption, the sales tax is still in effect in every respect as it was before August 30, and all the rules and regulations issued by the Board in its Preliminary Regulations and Supplementary Regulations are in force.

#### Dealers Must Obey

Both manufacturers and farm supplies dealers now making sales tax returns will be expected to make their August return on or before September 15. Penalties will be enforced. Dealers will be expected to collect and remit tax, and the public must pay the tax, pending formal notice of exemption in the farm supplies and manufacturing supplies fields, the managing director said.

#### Farm Bureau Petition There

The Farm Bureau's petition for exemption presented July 25 is on file with the Board. It is quite complete and is re-published in this edition. Eight commodity marketing exchanges and 325 farmers co-operative ass'ns endorsed the Farm Bureau sales tax exemption in behalf of farmers. Farmers may credit their organizations for the just interpretation that has been accorded them on the sales tax. The Farm Bureau and the co-ops accepted the issue and carried it to a successful conclusion, said P. D. Leavenworth of the Grand Rapids Growers, Inc., one of the leaders in the movement.

#### Farm Bureau vs. Tax Board

From the beginning the Sales Tax Board held that in their opinion manufacturers bought metals, woods, glass, leather, bolts, pipe, etc., for resale as manufactured products and exempted such purchases under its "component parts" ruling.

Just as tenaciously, the Board held to the opinion that the farmer was the ultimate consumer of seeds, feeds, fertilizers, etc., and is not a buyer of

#### Tax Board is Split

Aug. 25, Sec'y of State Fitzgerald, republican, member of the Board, declared himself in complete agreement with the farmers' and manufacturers' petitions and declared that the Board (Continued on page 2)

# MICHIGAN FARM NEWS

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## Dairy and Poultry Products Must Come Up

The markets during the two months have reflected a remarkable combination of the influences of speculative sentiment, reduced crops, especially grains, and governmental action. The great rise in grain and cotton prices, so abruptly halted by the violent reaction during the third week of July, will be long remembered. Rarely has the wheat market shown a more spectacular course than in the third week of July.

The condition of growing crops as a market factor has grown steadily more bullish. As the season progresses, the evidence of widespread crop damage grows more apparent. This is going to be one of the short crop years, as regards the major food and feed crops. It begins to resemble the drought year 1930.

Winter wheat is harvested and a large part of it threshed, but farmers are not inclined to hurry it to market.

Corn has finally begun to show the effects of heat and drought, also. Just as oats headed out on very short straw, so corn over a wide area tasseled out on stalks around 4 feet high. It is to be remembered that these prospective crop shortages are playing no small part in the market; that thousands of grain growers will have little to sell this year, no matter how high the price goes; and that other thousands of livestock and poultry raisers are hurt, not helped, by high priced feeds. The rise in grain already has raised a serious problem for eastern dairymen and poultrymen.

In general, farmers are approaching the harvest season with a more hopeful feeling than last year but with less increase in their actual buying power than that might be expected, judging from the upswing in prices. If the main cash crops can be harvested and actually sold on the higher market, it will mean probably an increased income, even with smaller crops. But one essential condition of general improvement is higher prices for livestock products. If the rise in feed grains is to help agriculture as a whole, it must be realized not only in the cash prices they bring but also in prices of the meat animals and dairy and poultry products to which they will be fed.

## '33 SESSION COST EXCEEDED \$325,000

Expense Was \$21 Daily Per Member; Average Cost Per Act \$1,173

Lansing—Total cost of the 1933 session of the legislature, according to best estimates obtainable a month after final adjournment, was slightly more than \$325,000, according to Joseph Creighton, in the State Journal, local daily newspaper.

It was a long session—the longest in state history and perhaps the most expensive although its cost was only \$15,000 more than for the 1931 session which was of average length.

The 1933 legislature sat for 115 actual days before preliminary adjournment June 17. The cost of each of these days, to the taxpayer, was \$2,825. Considering the 100 members of the house, and 23 in the senate (including the lieutenant governor), the cost per day, per man, comes to more than \$21, which is something for a member to consider when he absents himself for personal reasons.

While the general public remembers that 1933 session chiefly for the beer and sales tax laws, the fact is that the members presented the state with a total of 277 public acts (laws) and public resolutions. These were passed at an average cost of \$1,173 each.

Each member of the legislature, and the lieutenant governor, is paid \$3 a day, 365 days a year, for his two-year term. This comes to \$1,095 a year per man or \$145,855 a year for the 133 men.

A full year's wages are charged the 1933 session. It would be unfair to charge the full wages for two years to the regular session because of the special session to be called, next year.

## HOUSE ON THE HILL

By R. S. Clark

Marthy and me have tried to be Good folks, and we always will. And it's easier thus, it seems to us. If we live on top of a hill.

A cot by the sea our home might be. Where the great tide ebbs and flows. With gorse and sedge to the cliffs high edge. And the surf far down below.

We could live, I guess, in the wilderness. Where virgin forests stand. In a cabin small on a hill-top tall. With solitude to command.

A small abode "by the side of the road" Where the race of men go by. Would serve our need, did the road but lead. Down from our hill-top high.

As like as not there's many a spot Our simple wants would fill. We should not care exactly where— So long as it's on a hill.

We like to be where we can see A generous stretch of land. Where we're not pinched in, as we've sometimes been. By the scenery close at hand.

Where we can sit when the moon is lit. Or stand at the break of day. And rest our eyes on the hills that rise. A good eye-shot away.

Where stars are near, and skies are clear. Free from hurry and fuss. We find repose where the hill breeze blows. Over the hearts of us.

When doubt and fear are lowering near. As ever and over they will. Oh then we are glad that we have had. Our dwelling place on a hill.

And when things get just all sweet. And worries press us hard. We like to be where we can see. Out on to the Lord's Front Yard.

Out past the press of the hour's distress. To the far horizon's line. Out through the haze of these hectic days. To Peace - - - and the clear sunshine.

Yes, Marthy and me we try to be Good folks, and we always will. For it seems to us it is better thus - - - To live at the top of the hill.

## Classified Ads

Classified Advertisements are cash with order at the following rates: 4 cents per word for one edition. Ads to appear in two or more editions take the rate of 3 cents per word per edition.

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## CLAIMS SERVICE

FARMERS CLAIM SERVICE. Let us present your claim for stock killed or injured on railroads or highways; for damages resulting from fires set by locomotives. We advise and do collection service on claims arising from power, telephone or pipeline crossing your property. If gravel operations or damming a stream may affect your property, write us. We collect loss, damage and over-charge claims on freight or express. Nominal charges for the collection. Our service available to all farmers and co-operative ass'ns. We conducted this work for many years for the Michigan State Farm Bureau. Write A. P. MILLER, MICHIGAN LIVE STOCK EXCHANGE, Transportation Dept., 6750 Dix Avenue, Stockyards, DETROIT. (9-2-16-105b)

## FOR SALE—MISCELLANEOUS

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## WANTED TO RENT

CAPABLE MAN, 35, MARRIED, 2 children wants to rent farm, everything furnished. Enjoy farm experience. Also fruit. Would like 10 to 15 head of cattle. References: L. J. Withey, Grant, Mich. (9-2-14)

MARRIED MAN, 42, THOROUGHLY experienced wants farm work by year, wages or share. Dairy farm experience. Boy 15 in good help. Richard R. Hanford, 2911 W. St. Joseph St., Lansing, Mich. (9-2-14)

## WHEAT AT \$1.85 BUSHEL IF GIVEN 1926 PRICE LEVEL

Wheat Normally Worth 85c Bushel on Pre-War Price Bushel

Towanda, Pa.—A wheat price of \$1.85 a bushel is justified if the 1926 price level is restored according to Professor F. A. Pearson, of the New York state college of agriculture. Placing farm prices on the average of 1926 price levels along with industrial prices is an object of the Farm Bureau and other farm groups.

If the general price level should remain at 100 compared with pre-war prices, wheat on farms is normally worth eighty-five cents a bushel. However, it appears that the present crop is two-thirds of a normal crop so a price of \$1.27 a bushel would be required to restore the normal purchasing power of the wheat crop. If the price level advanced to 125, wheat should sell for \$1.59 a bushel, while if the price level reaches 146, or the 1926 level, \$1.85 a bushel may be expected. These estimates are conservative, he says, because they do not take into account the fact that a short crop sells for more dollars than a large crop.

Despite the short crop, he points out, the rise in wheat prices has been almost in proportion to the amount of the gold premium. The price of wheat is the result of the premium on gold, weather, and the technical position of the market. These indications, when they point to a rise in prices are always accompanied by speculation. If the dollar is revalued to restore commodity prices, it will be impossible to prevent speculation. The major problem

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## Why Poultry Stumps Gov't Price Raisers

Washington—Economists connected with the Agr'l Adjustment Administration agree that the problem of improving egg and poultry prices is most difficult, because of the great aggregate value of these commodities and the number of farms on which they are produced.

The 1930 census revealed that poultry or eggs are produced on more than 5,400,000 of the approximately 6,000,000 farms in the United States. The number of farms with flocks of less than 200 chickens was slightly under 5,000,000. Only 22,000 farms had flocks of 700 or more.

The total number of chickens was 279 million. There were nearly 254 million chickens in flocks of 200 or less, 105 million in flocks numbering from 200 to 999, and only 20 million in flocks of more than 1,000. In other words, a relatively small number of chickens are on farms specializing in poultry.

Butcher: "Round steak, Madam?" Bride: "The shape doesn't interest me, so long as it's tender."

## NOT PARTICULAR

To remove the black from the bottom of kettles and pans which have been used over a camp fire, rub with kerosene applied on a soft cloth. Wash very thoroughly following this.

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Michigan Producers of PULVERIZED LIMESTONE LIME MEAL  
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18 1,000	28 1,000	28 1,000
19 1,000	29 1,000	29 1,000
20 1,000	30 1,000	30 1,000
21 1,000	31 1,000	31 1,000
22 1,000	32 1,000	32 1,000
23 1,000	33 1,000	33 1,000
24 1,000	34 1,000	34 1,000
25 1,000	35 1,000	35 1,000

Age Amt.	Age Amt.	Age Amt.
46 \$ 502	56 \$ 515	66 \$ 224
47 504	57 480	67 183
48 506	58 447	68 142
49 508	59 414	69 101
50 510	60 384	70 60
51 512	61 352	
52 514	62 327	After Age 70
53 516	63 302	\$100
54 518	64 278	
55 520	65 255	

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State Agent Lansing, Mich.

## Farm Bureau Fence made of Copper Bearing Steel lasts longer



The use of copper-bearing steel in the manufacture of Farm Bureau Fence adds many years to its life. With a copper content of not less than 20%, this steel is remarkably resistant to atmospheric corrosion. It has from two to three times the corrosion resistance of ordinary steel. In addition, the wire is protected against rust by a heavy zinc coating that does not crack, flake or peel.

**TELEPHONE SAVES FARM HOME FROM DESTRUCTION FROM FIRE**  
FARM BUREAU SERVICES, Inc.  
Lansing, Michigan

When C. H. S. discovered smoke rolling from his farm home, his first act was to dash to the telephone and summon aid.

Within a few minutes, 20 neighbors, notified by the telephone operator, had arrived, and succeeded in saving the home. In such emergencies, when lives and property are endangered, just one telephone call for help may be worth more than the cost of the service for a lifetime.

**MICHIGAN BELL TELEPHONE CO.**

## Farm Bureau's Sales Tax Petition Wins

(Continued From Page One)

by ignoring the Legislature's Resolution No. 39 "was breaking faith with the Legislature and the public". He promised to demand definite action at the next session of the Board.

Auditor General Stack and State Treasurer Fry, democrats, and the majority of the Board, retorted that Mr. Fitzgerald's remarks were made for political consideration. They were called by Representative Southworth of Monroe county, democratic floor leader in the House, who accused Messrs. Fry, Stack and Mogan of "double-crossing" the Legislature. They met with the legislative committee which drafted Resolution No. 39 and agreed to abide by it, said Mr. Southworth.

Denied, Revived Again  
August 23 the Tax Board met again and by a party vote determined to continue to administer "an exact interpretation of the law" or continue its present policies.

In the next 24 hours, the Board decided to reconsider the matter once more. August 30 the Board met behind closed doors and after 3 hours of what was said to be hot debate agreed on the resolution shown at the top of page 1. Offered by Mr. Fitzgerald, supported by Mr. Fry, and Mr. Stack in agreement. The Board recessed until 4 p. m. to study its resolution; upon reconvening, it was adopted. The managing director was charged with interpreting the Act as soon as possible, in accordance with the terms of the resolution.

## What Resolution Means

The Board's resolution means that the farmer shall pay sales tax just like the city man,—on his retail purchases over the counter for commodities which he and his family consume or use as individuals: groceries, clothing, fuel, and personal property for home or personal use.

"It is clear," said Mr. Fitzgerald on August 25, that the Legislature intended that the tax should apply only to regular retail sales. To levy against products bought for use in industrial or agricultural products such as seeds, tools, oil, fuel and so forth is to discriminate against Michigan products and force upon them unfair competition."

## Board vs. Farmers

For some reason petitions from the farmers did not seem to set well with the Board. Farmer representatives were told by Board officials that their idea of buying seeds, feeds, fertilizers, etc., for re-sale in another form as crops, live stock and live stock products was "absurd". The farmer was told that he was the ultimate consumer of tons of feed, fertilizer, bushels of seeds and so on, and that was that. In stating that the Board would reconsider the Farm Bureau petition and others Aug. 14, members of the Board were quoted in the daily press as saying that the farmers "demands" were "among the most unreasonable the Board had received." The farmer was told that he should be grateful for getting a sales tax "and a saving" in place of the State tax on real property. The editor of the Farm News in his travels gathered that farmers weren't so grateful.

## Farm Bureau Services Acts

Friday, Aug. 11, three days before the State Board announced the first time that it would reconsider the petitions, Farm Bureau Services, Inc., stockholder co-ops in annual meeting, representing about 325 farmers ass'ns, adopted a resolution in which it said

an interpretation of the Sales Tax Law exempting manufacturers on certain of their raw materials and taxing farmers on all their materials is in effect a discrimination.

"The Board in its statement of August 7 denying farmers exemption on supplies purchased for production purposes states 'that there are apparently injustices in the collection of the tax under the definition in the Act.' The Farm Bureau Services resolution said.

"It is the responsibility of the Governor to see that such injustices are corrected, even to calling a special session of the Legislature for that purpose," the resolution said.

## Potato Exchange Agrees

August 16 the Michigan Potato Growers Exchange in annual meeting commended the Board for its decision to reconsider the petitions from the Farm Bureau and others and "Impressed on the Board that farmers buy seeds, feeds, fertilizers, lime, spray materials for re-sale as crops. Consumers properly pay 3% retail sales tax on these crops.

"As the Act is now interpreted, farmers are compelled to absorb the tax laid on their raw materials for re-sale, which in our opinion is contrary to the Act," the Exchange said.

## Collections Exceed Expectations

Meanwhile more than \$2,500,000 in sales tax has been collected for July, with returns yet to come in. Collections far exceeded expectations for the first month. Many believe that collections will approach \$3,500,000 to \$4,000,000 monthly. Exemption for farm supplies and manufacturers supplies may reduce the monthly collection by \$1,000,000 in the opinion of Sales Tax Board officials.

Once more, the value of farmer organization in the Michigan State Farm Bureau has been proved. Any farmer can calculate at 3% on his purchases of supplies for production, machinery, tools, repairs what the Farm Bureau's sales tax petition is worth to him each year.

## Whoa! Says O'Brien

Friday, Sept. 1.—Attorney General Patrick H. O'Brien wrote each member of the State Board of Tax Administration advising them that in his opinion the Board exceeded its authority in holding goods used in manufacturing and agricultural processing shall be exempt from the 3% sales tax. Dangerous,—you may be held for the tax, especially on machinery and tools and packages, Mr. O'Brien wrote. Board members declined to comment yet.

## U. S. Sets Price On Hog Allotment Sales

(Continued from page one.)  
ularly, just as ordinarily, except that the federal government has authorized certain packers to purchase a limited number of pigs and sows to relieve the market. Co-ops and other local stock buyers sell to the packers, so co-operative shipments can be made as usual with benefits available under this plan of selling.

A variation of 30 pounds in weights of individual pigs in any shipment is allowed.

No sales or processing tax to cover the premiums has been announced to date. Prices for pigs range from 6 cents to 9 1/4 cents per pound, the higher price being allowed on pigs of 25 to 30 pounds.

A bit of vinegar allowed to simmer on the back of the stove will effectively dispel any cooking odor.

MAKE IT TWO LOBSTERS

The waiter was taking the order of a pretty girl who was accompanied by a florid, podgy, middle-aged man.

Long Menu No Problem For Chinese Visitors

Not long ago a group of high Chinese officials, fresh from China, boarded a Southern Pacific train at San Francisco for the 4-day trip to Washington.

AN ACCIDENT

Doctors Nurses Hospital Care Medicines MONTHLY CASH INCOME Death or Dismemberment \$1,000 to \$5,000

THE SAMARITAN

A good, low cost, accident policy with features for farmers by the STATE FARM LIFE CO.

BLIND

What would you do if an accident, disease or infection destroyed your sight? Charity supports 82% of the blind.

STATE FARM LIFE CO.

Bloomington, Ill.

FRANCE AGR'L PRODUCTS

AGSTONE MEAL HI-CALCIUM HYDRATED LIME PULVERIZED LIMESTONE SPRAYING LIME AGRICULTURAL HYDRATED LIME

See your Dealer, Co-op, or Farm Bureau Dealer for FRANCE AGRICULTURAL PRODUCTS

THE FRANCE STONE CO. 4610 East Nevada Avenue, Detroit, Michigan

Live Stock Men!

Buy your feeders... Finance your purchases... Sell them finished... Co-operatively all the way... It Pays!

You can send your stock to Detroit or East Buffalo yards and sell it direct to the packers through the Michigan Live Stock Exchange.

Some 20,000 farmers, belonging to 150 Michigan shipping ass'ns, have at Buffalo and Detroit their own sales offices.

Ask about our purchasing service on feeder cattle, calves, lambs from range or markets.

Returns to patrons guaranteed by \$50,000 bond meeting U. S. Government requirements

MICHIGAN LIVE STOCK EXCH. PRODUCERS CO-OP ASS'N Detroit East Buffalo, N. Y.

Until September 15

THIS FARM BUREAU VIRGIN WOOL 70 x 80 INCH DOUBLE BED BLANKET



\$6.25

You may order from this advertisement. Satisfaction guaranteed. Shipped prepaid before OCTOBER 1.

Mich. State Farm Bureau, Lansing, Mich. Please enter my order for...blankets to be shipped before October 1.

FARM BUREAU SPECIAL Double-Plaid-70 x 80 Rose and White Peach and White Red and Black Tan and White Gold and White Blue and White Green and White Orchid and White

(CHECK BELOW) Name Ship C. O. D. P. O. R. F. D. I enclose payment. Member Co. Farm Bureau

FARM BUREAU MEMBERS: You may use mailing card sent you some time ago. In addition to this special price, a patronage dividend will be credited on your next membership dues.

Comment on Sales Tax on Farm Supplies

Farmers and their co-operative associations and their representatives are protesting vigorously to the State Board of Tax Administration regarding collection of the 3% sales tax on seeds, feeds, fertilizers and other supplies for production purposes.

The Farm News has copies of letters sent to the State Board of Tax Administration, and has received letters concerning farmers' views on the tax being applied to farm supplies, as follows:

PULLMAN

Editor: Farmers buying seeds and feeds tell us that it is a rank injustice and double taxation to charge sales tax on those things going into the manufacture of farm produce.

SAULT STE. MARIE

Michigan State Farm Bureau: We heartily endorse your action in behalf of the farmers of this state in regard to the 3% sales tax.

We claim it is unfair to tax a farmer for feed that he may buy for the production of live stock or poultry for sale, also unfair to tax him for fertilizers that he may use in the production of crops.

We attach a copy of a resolution adopted by Chippewa Co. Pomona Grange No. 66:

Resolved: That we endorse the action of the Michigan State Grange, Michigan State Farm Bureau, and other farm organizations in their protest against the Michigan 3% sales tax being charged on feeds, fertilizers, binder twine and other commodities that may go into production or preparing of live stock, poultry, dairy products, or any other commodities that they may produce on the farm for sale.

We believe that the intent of the Legislature was that this material should be exempt from the tax, and we believe that the construction placed upon the law by the Michigan Tax Administration Board to be discriminating and unfair to farmers.

ELLSWORTH

State Board of Tax Administration: We the undersigned taxpayers at Ellsworth, Mich., believing the 3% sales tax on seeds, feeds, fertilizers, spray materials, binder twine, containers and other farm supplies purchased for production purposes as unfair, and do hereby protest the collection of same on above named commodities believing it is not in accordance with the intent of the Legislature in enacting the sales tax act, as expressed by the Legislature in adopting House Concurrent Resolution No. 99.

BANGOR

State Board of Tax Administration: We are sending in the 3% Sales Tax Return which we are paying under as great a protest as we are capable of formulating.

This is a farmers organization, owned by farmers, managed by farmers and operated for the benefit of farmers. Not a one among them but gladly pays their 3% sales tax on everything they use for themselves and families in the way of food, clothing, heat, light and power and such luxuries as they partake of.

It is no joke when a poultryman has to put \$100 into feed each month to feed a flock of hens that is hardly paying their way, and then obliged to dig up \$3.00 more to help support an extravagant government.

We protest this payment and all future payments. We denounce the interpretation of the Act and the ignoring of the intent of the Legislature as a despicable conclusion.

MANCERONA

State Board of Tax Administration: We transmit herewith our sales tax remittance for the month ending July, 1933. Of that amount \$28.22 is tax paid on seeds, feeds, fertilizers, insecticides, binder twine, containers and other farm supplies for production purposes.

Farm Bureau Membership Credits

Notice to Members: Purchases of Farm Bureau dairy and poultry feeds from your local dealer; also, purchases from our clothing and blankets dept. at Lansing, are eligible to patronage dividends, when declared.

Farmers National Hangs A Hide on the Fence

Chicago—The editor of the Co-operative Manager and Farmer, a grain trade publication of Minneapolis, recently attached the officials of the Farmers National Grain Co-operative as on a par with Mahatma Gandhi's "untouchables".

Let us go back to a session of the Federal Trade Commission in Washington, D. C., says the Farmer National in reply. The day is December 28, 1923. The commission is announcing its findings of facts and conclusions in its case against the Chamber of Commerce of Minneapolis, which is the grain exchange of that city, and the editors of the Co-operative Manager and Farmer.

The policy of the Co-operative Manager and Farmer at that time, says the commission, "was dominated and controlled by the secretary of the respondent chamber, (the Chamber of Commerce of Minneapolis) who furnished the data for a great number of articles.

The Equity Co-operative Exchange, with others, organized the St. Paul Grain Exchange August 1, 1914. From that day until the Minneapolis crowd was cited for unethical conduct before the Federal Trade Commission, the Minneapolis Grain Exchange and the Co-operative Manager and Farmer kept up a steady barrage against the new board of trade and the Equity Exchange.

OXFORD

State Board of Tax Administration: Enclosed you will find our check covering amount of sales tax covering month of July.

At this time our Co-operative Organization wishes to most emphatically protest against the levying of the 3% sales tax on certain commodities that the farmer buys.

In your decision of August 7th, the Board very properly decides that it has in mind that there are apparently injustices in the collection of the tax as defined in the Act, and will recommend to the Legislature that amendments be placed in the law to correct the defects.

Is it not true that when the State took the property tax on real estate, to extent of about 3% that this same 3 mill relief also applied to the manufacturer as well?

If the manufacturer is exempt from paying the 3% sales tax on certain of his raw materials that he uses in the manufacture of his goods, then in the same proportion is the farmer exempt from paying tax on the poultry and dairy feed that are used to produce eggs and milk, and on which a tax is also paid by the ultimate consumer.

SODUS

State Board of Tax Administration: We transmit herewith our sales tax remittance for the month ending July 31, 1933.

Of that amount \$95.88 is tax paid on seeds, feeds, fertilizers, spray materials, binder twine, containers and other farm supplies for production purposes. We remit this amount under protest as their collection is not in accordance with the intent of the Legislature in enacting the Sales Tax Act, as expressed by the Legislature in adopting House Concurrent Resolution No. 99.

WHITE CLOUD

State Board of Tax Administration: We wish to register our protest against your decision of August 7th that farmers' purchases of feeds, seeds, fertilizer, etc., shall not be exempt from the retail sales tax.

Please consider these two circumstances: No. 1. A clothing manufacturer purchases from us 1,000 lbs. of wool from which he proposes to manufacture cloth.

The same is true of the farmer who buys feed for his cows to produce milk and cream which enters into the manufacture of ice cream. The feed makes cream and milk but is taxed. The cream and milk makes ice cream but is not taxed.

We shall make our tax return under protest and shall continue to protest this unfair burden on the production of farm produce until our protests and the protests of other farm organizations shall bring to your committee a realization of the fact that you are forcing the collection of a retail tax on goods that are used only for production purposes.

ALBION

Michigan State Farm Bureau: Sales of feeds, seeds, fertilizers and materials that go for the production of products that eventually pay a tax. According to the Preliminary Regulations, milk, cream, sugar and extract that go into the manufacture of ice cream cannot be taxed, then why should feeds, seeds and fertilizers be taxed?

the Minneapolis crew to "forever cease and desist from combining and conspiring among themselves or with others, directly or indirectly, to interfere with or injure or destroy the business or the reputation of the St. Paul Grain Exchange, or its officers and members, or the Equity Co-operative Exchange, or its officers and stockholders (or other competitors of the respondent chamber and its members) \* \* \*

HABIT

"Sir, when you eat here you do not need to dust off the plate." "Beg pardon. Force of habit merely. I'm an umpire."

New Auto Law In Effect October 17

Public Act No. 203 passed by the 1933 Legislature makes it bad for the person found liable for damages in an automobile accident.

After Oct. 17 if a person is found liable for more than \$300 in an auto accident and doesn't pay the judgment within 30 days, the State shall, pending payment of the judgment:

- 1. Take up his driver's license. 2. Suspend registration of the automobile. 3. Forbid any other person to drive any car or truck belonging to such person. 4. AFTER THE JUDGMENT IS PAID the State will require such person to produce \$10,000 of financial responsibility in automobile insurance, cash or bonds for public liability and property damage for EACH of his cars before he may drive again.

Adjoining States have similar laws, with reciprocity clauses. Michigan drivers having an accident in Ohio, for example, will find the Michigan law waiting for them.

The most careful driver may have an accident. He may be sued. But, with adequate public liability and property damage insurance offered by our Company at very reasonable rates, no driver should risk the legal difficulties and financial loss that Public Act 203 of 1933 could bring him in an automobile accident judgment. The savings on our policy will help buy your license each year.

We have more than 500,000 policyholders and 7,000 agents in 35 states in this national Legal Reserve Company. Let our local agent explain our policy to you.

STATE FARM MUTUAL AUTO INSURANCE CO. Bloomington, Ill. MICHIGAN STATE FARM BUREAU, State Agent—Lansing



— From the Corn Belt Farm Dailies

Fight Hog Mange Now...

ACCORDING to the U. S. Department of Agriculture, hog mange is increasing throughout the Corn Belt States.

Mange in hogs causes stunted growth, wasted feed, and a high rate of mortality.

Since many hogs cannot be turned into quality products, they must sell for less than hogs free of mange.

September and October are the months in which to combat hog lice and mange. The U. S. Department of Agriculture tells you how to do it in Farmers Bulletin No. 1085, entitled "Hog Lice and Hog Mange."

Swift & Company

World's Fair visitors are cordially invited to go through the Swift plant in Chicago. It is only thirty minutes on the South Side Elevated from downtown.

## BUREAU HELPING FARMERS IN NRA

### Farmer Has An Organization Examining Various Codes

By MRS. EDITH M. WAGAR

Regarding Miss NIRA, I am hoping that the farmer will get enough more for his produce to warrant paying the extra charges coming.

In the meantime the American farmer will comply with the requests of his country—he has never failed in that respect and he never will.

During the World War the farmers as a class were the only ones who did not fall down on their job—the ship builders failed, the munition makers failed, manufacturers made themselves wealthy on cost of production plus a profit ruling, labor demanded unheard of prices and struck for more—but the farmer was told that food would win the war and food was produced.

Every man, woman and child on the farm worked to the very limit of their strength; they fasted when others feasted; they used substitutes just as others did even if their granaries were never before so full; they bought to their limit of bonds and stamps; they Red Crossed and Patriotic Leagued. If they worked on Sunday just as they did on week days it was for the purpose of war service and not that they might demand time and a half pay or more.

And it was during those times that the Farm Bureau was born. Its parents were that multitude of food producers who felt that if farmers could play so great a part in times of war, they felt that they should be recognized and duly recompensed in times of peace. The Farm Bureau has brought many advantages to every person living on a farm in America; it has been firm and determined.

In these critical times, the Michigan State Farm Bureau is assisting our farmers co-ops with their code troubles, is assisting them with a code of their own. At Washington the Farm Bureau is checking every code affecting farmers and their businesses and has been successful in eliminating objectionable features. A strong Farm Bureau organization is good to have in these times.

### THEY'RE MOTH PROOF

In putting away woollens, such as hose, mittens or bathing suits, wash and dry them thoroughly, then put in fruit jars and seal. This is a sure way to cheat the moths. Cracked jars that are still whole can be made useful in this way.

First Waiter: "I woke up that fellow three times and I'm not going to wake him up again."

Second Waiter: "Why don't you have him thrown out?"

First Waiter: "Nothing doing! Every time I wake him up he pays his bill."

A single leaf of the parasol magnolia of Ceylon affords shade for twenty persons.

### FARM NEWS PATTERNS

15c each, Postage Prepaid



7789. Ladies' House Dress. Designed in sizes: 35, 40, 42, 44, 46, 48, 50 and 52. Size 46 requires 3 1/2 yards of 35 inch material, together with 3/4 yard of contrasting material if made as in the large view. If made with short sleeves in monotonous it requires 4 1/4 yards. Price 15 cents.

7976. Girl's Dress. Designed in sizes: 1, 2, 3, 4, and 5 years. Size 3 requires 1 1/2 yards of 32 inch material together with 1/4 yard of contrasting material. To finish with bias binding requires 1/2 yard 1 1/2 inch wide. Price 15 cents.

### ORDER BLANK

MICHIGAN FARM NEWS, Pattern Service, 11 Sterling Place, Brooklyn, N. Y.

Enclosed find \_\_\_\_\_CENTS for:

Pattern No. \_\_\_\_\_ Size \_\_\_\_\_

Pattern No. \_\_\_\_\_ Size \_\_\_\_\_

Fashion Book \_\_\_\_\_

Name \_\_\_\_\_

P. O. \_\_\_\_\_ RFD \_\_\_\_\_ Mich.

BE SURE to address your Envelope as given above.

### IF CHURCHES PAID TAX

The value of church edifices in the United States which are non-taxable is about \$3,539,500,000. This does not take into consideration property owned by churches used for commercial purposes, which does not come under the head of non-taxable assets.

A copyright protection lasts for 28 years and may be renewed for a further period of 28 years, after which the work passes into the public domain.

### Nopco Has New Booklet

"Twenty Years of Progress in Scientific Poultry Feeding" is the title of a new comprehensive booklet which can be obtained by writing to the National Oil Products Co., 52 Essex St., Harrison, N. J.

### HAY! HAY!

Student (in restaurant): "Hey, there!"  
Waiter: "Yes sir; how will you have it?"

### NOW, LET ME GUESS

After several efforts, the man managed to catch the waitress' eye. He called her, saying: "There's something funny about this coffee. It tastes like cocoa."  
The waitress sipped it, made a wry face and sipped it again, to make sure. "I'm so sorry," she said. "I've given you tea."

None of London's buildings exceed 200 feet in height.

### NRA May Need a Code

Washington—A young woman entered NRA headquarters and began typing her application for a clerical job. In bustled an executive.

"Take this letter," he commanded. She did and then took several more. A second executive sent her on an errand. Thus began three weeks' work, ten hours a day.

Came pay day and NRA had no record that she was hired.

### APPEARANCES DECEPTIVE

Dinner was being served in a London boarding house in which an American was lodged. The proprietress, bringing in a dish of soup for the American, remarked, "It looks like rain."  
"Yes, it does," replied the American, "but it smells a little like soup."

Howard Elcock divides all human nature into four categories: promoters, producers, developers and distributors.

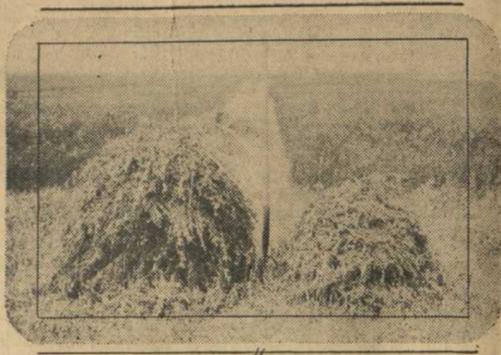
### Hunting Licenses Sept. 15

Lansing—About 1,500 license agents of the Department of Conservation will be supplied with 1933 small-game licenses, so that the licenses may be placed on sale by September 15, 15 days before the opening of any of the fall hunting seasons.

The resident small game license will cost \$1, a reduction from \$1.75 last year.

# FARM BUREAU FERTILIZERS

## Will Pay Profits on Fall Grain and Following Crop Yields



FERTILIZED  
This alfalfa followed WHEAT which was fertilized with 250 pounds of 0-15-8 per acre.

NOT FERTILIZED  
This alfalfa from an equal AREA on the SAME wheat field, but no fertilizer applied to the wheat.

### PUT LIME ON NOW

LIME this fall for the alfalfa or other crops to go in next spring. The more time lime has to react with the soil in advance of the crop, the better the results. Apply lime at present prices. See your Farm Bureau dealer for:

1. Solvay Limestone from the Farm Bureau.
2. France Agstone Meal. Bulk only.
3. Farm Bureau Hydrated Lime. Bulk and 80 lbs. bags.

### PROVED BY FARM RECORD

Ed Schultz at Watertown, Sanilac county, advises us that Farm Bureau 1-14-5 fertilizer produced a wheat crop of 37 bushels to the acre this year.

State College has recorded numerous farm tests which prove that 250 to 500 lbs. of fertilizer applied to ground for wheat not only increased the yield and quality of the wheat enough to pay the fertilizer cost and pay a profit, but the EXTRA YIELD from the following crop of alfalfa paid ANOTHER substantial profit.

Fertilizer for wheat to be seeded to alfalfa or clover should be high in phosphate, fairly high in potash and have enough nitrogen for the wheat (or rye). For analyses and amounts per acre for various conditions see the State College Fertilizer Recommendations for wheat and rye, given on page 2 of this paper.

### YOU'LL LIKE FARM BUREAU FERTILIZERS

Their nitrogen content is NOT LESS than 95% soluble in water as against 70% required by State law. That means nitrogen promptly available to the young plant when needed most for a vigorous start. Our phosphorus and potash sources are the best. Farm Bureau fertilizers are extra dry, granular and easy to regulate. They produce heavy yields.



## Certified FALL GRAINS

Certified wheat and rye are scarce. They always out-yield ordinary stock and produce top quality grain. Their extra cost is a good investment, especially this fall. See your Farm Bureau dealer now for our certified:

BALD ROCK—Beardless, soft, red winter wheat. Big yielder. Resistant to lodging. Developed from Red Rock.  
RED ROCK—Old, reliable, bearded, soft red winter wheat. Holds many records for yield. Stiff straw, doesn't lodge.  
BERKLEY ROCK—Bearded, hard, red winter wheat. Stiff straw. Very winter hardy. Immune to smut.  
AMERICAN BANNER—White, soft winter wheat. Beardless. Stiff straw. Winter hardy. Heavy yielder. Best for lighter wheat soils.  
ROSEN RYE—Outstanding heavy yielding rye. Large plump berries. Well filled heads. There is no better rye.  
WINTER VETCH—Sow with rye. Excellent cash seed crop. Michigan is specially adapted to vetch seed production. Vetch, a legume soil builder.

### FARM BUREAU ALFALFAS

There's time yet to put in a seeding of the lowest cost Farm Bureau alfalfa you've ever known. Seed prices should be higher now, and very likely will be next spring. Alfalfa pasture and hay should be money makers next year. Your co-op offers:

#### Certified HARDIGAN and GRIMM

Montana Grimm

Michigan Variegated

Western Common Alfalfa

## Mermash Pullets Steady Layers

Visit a Mermash feeder in your neighborhood. Inspect his birds. Get his feed cost. Learn what Mermash 16% will do for your flock.

Better than 70% average production has been the results from a fine flock of White Leghorns, Anconas and Barred Rocks owned by Mrs. Isabel Bartlett, a Mermash feeder.

MERMASH contains Manamar, which is kelp and fish meal from the ocean to provide essential minerals. Birds fed Mermash show by their appearance and production that Mermash has got something they need. Mermash does more, but costs no more than ordinary mashes.



Mermash is a complete mash, ready to be fed with scratch grains for high egg production.

## Best Twine for Corn

The new FARM BUREAU TWINE has given great satisfaction this summer. We knew it would. It comes from one of the largest and best equipped manufacturers in the United States.

Our twine is strong, even, and comes out trouble free to the last foot. You'll want it for corn. The price is right. We offer:

FARM BUREAU TWINE 500 ft. per lb. in 5 or 8 lb. balls. Av. tensile strength not less than 80 lbs.

FARM BUREAU TWINE 600 ft. per lb. in 5 or 8 lb. balls. Longer Manila fibre. Av. tensile strength not less than 100 lbs.

NOTE—the 600 ft. twine gives you 20% more footage and costs only about 13% more per pound. We recommend it.



Patented Cover Non-Collapsible Runs to last foot.

- 500 or 600 ft. per lb.
- Crisp cross winding.
- No snarls or breaks.
- Insect treated.
- Strong, uniform.
- Thoroughly tested.

## Knocks Flies Stiff

Farm Bureau fly sprays are certain and quick death to flies, mosquitoes and other insect pests. These sprays will not taint milk, or stain. Their clean petroleum odor is not unpleasant, and doesn't cling to household furnishings, clothing or other articles.

FLY-SPRAY for cattle is a powerful fly repellent. Protects cattle a long time in field or barn. Makes milking a peaceful job. KILL-FLY is specially prepared for household use. Both are made from approved Government formulas.

FOR HOUSEHOLD USE  
Farm Bureau "Kill-Fly"  
(pints, quarts, gallons)

FOR CATTLE  
Farm Bureau Fly Spray  
(gallon, 5 gal. & drums.)



## Pay Too Much for Oil?

Not if you use Farm Bureau automobile and tractor oils. Their specifications make them the equal of any 30c per quart oil. Farm Bureau oils are paraffin base and dewaxed, built to lubricate perfectly under the hardest conditions.

FARM BUREAU OILS cost much less per gallon than some of their expensively advertised brothers that come from the same fields. Indiana, Michigan and Ohio Farm Bureaus' Oil Company enables you and 25,000 other farmers to enjoy the benefits of a co-operative oil distribution. Ask your Farm Bureau dealer for

MIOCO  
A Midcontinent Oil

BUREAU PENN  
A Pennsylvania Oil

In 5 gallon cans and larger drums. We make greases for transmissions, bearings, universal joints, water pump, etc.

### KILLS FLIES!

Farm Bureau Fly Spray has no superior for cattle and other out door uses. The price is right. Our KILL-FLY for household use kills flies, mosquitoes, moths, ants, other insect pests. Will not stain curtains or furniture. See your co-op.

# For Farm Bureau Supplies

SEE YOUR CO-OP OR FARM BUREAU DEALER

Write Us If You Have No Dealer  
FARM BUREAU SERVICES, Inc., Lansing, Mich.

### KILLS WEEDS!

ATLACIDE, the chemical weed killer, is an efficient, cheap labor saving, positive weed killer. Not poisonous or inflammable. Kills quack, poison ivy, thistles, all weeds, 1 lb. per 100 square feet. Spray or dust.