



News of Our Boys

F. O. Kenneth J. Wingerler is in the hospital at Dyerburg, Tenn., recovering from an operation on his nose.

Rodney C. Kropf, stationed at Farragut, Idaho, has received his petty officer rating, now being yeoman 3/c.

Roland Troyer S 1/c (R. T.) has returned to Great Lakes, after a 9-day leave spent with his parents and friends.

Gordon L. Murray S 2/c returned Monday to sea duty after a 10-day leave with his aunt and uncle, Mr. and Mrs. James Ward and other relatives and friends.

Ensign King Doyle, who arrived home from overseas in time for the Christmas holidays will leave by plane on Saturday for the west coast, for further assignment.

Word from Mrs. Albert Roth of Detroit, states that George is now overseas and recently enjoyed a trip to Pina. Also that Lt. R. E. Riordan (Mary Roth's husband) landed in Mill Valley in time to spend Christmas with Mary, his first leave after 18 months in Pacific waters.

A lovely bouquet of assorted flowers was telegraphed to Mrs. Norbell Rash for Christmas from her husband, Pfc. Eddie Rash, way through to Ionia, Mich., from Salpan. It was sure a delightful surprise. Eddie enlisted two years ago and has been overseas for the past year.

Sgt. Fred T. Beahan, 22, son of Mr. and Mrs. Patrick L. Beahan of Grand Rapids, formerly of Lowell, has been listed as missing in action in France on November 23. Previously Fred had written that he was being transferred to the headquarters company for special duty, and added: "We are making history which you will read about in the paper." A brother, 2nd Lt. Robert H. Beahan is stationed at Maxton, N. C.

Mr. and Mrs. Harry Vaughan received a letter recently from their son, Sgt. Harry Vaughan. The letter was written from his fox hole in the Philippines Islands. He called it his Fox Hotel with hot and cold running mud and judging by the smears on the letter it really is mud. Harry had hoped to be at home about this time as he has been in the South Pacific area thirty-three months. He told of an exciting bombing experience enroute to the Philippines but of no serious results.

Mrs. Lucy Duell received a letter from her grandson, Cpl. Lloyd J. Schwander, who is with the Sta. Comp. Sq. Med. Det. hospital located somewhere in England. He writes that he receives the Ledger and enjoys reading it for it tells where the boys are. In the hospital they are under very strict censorship. Mrs. Duell also received a letter from Sgt. Jack Curtiss, who is in Asaan with the 1st Troop Carrier Sg. division in which he says he is flying quite often and over Northern Burma, likes it very much and sees some beautiful scenery, but would like to see some of good old Michigan snow.

George Wittenbach writes the Ledger from Great Lakes Naval Training Station, that they had a special Christmas dinner, the menu consisting of tomato bouillon, saltines, roast turkey, nut dressing, boiled ham, gibley gravy, fresh cranberry sauce, mashed potatoes, buttered fresh peas, celery sticks, olives, sweet potatoes, fruit cake, ice cream, cinnamon rolls, hard candies, mixed nuts, bread, butter, coffee, and cigarettes. Oh Boy! George would like to hear from all of his friends. (Get the complete address from Carl W. Wittenbach, Lowell R. 3. The OWI forbids the publication of the addresses of service men in newspapers).

A Letter of Commendation was received by Mrs. Kathleen Hall, 1929 Stafford St., Grand Rapids, formerly of Lowell, for her son, Karl K. Hall, G. M. 2/c aboard the cruiser U. S. S. Oakland, somewhere in the Pacific. The Oakland took part in the capture of the Gilbert Islands last November, of Kwajalein and Majuro atolls in the Marshall Islands. In Feb. 1944 they fought against the Japs at Tinian, Saipan and Guam, in the Marianas. Their commander, Capt. Wm. K. Phillips has been awarded a silver star medal, a gold star medal and commendation ribbon. Battle stars go to each member of the crew for each of the following operations: Gilberts, Marshalls, Asiatic-Pacific raids, and another star for the operations against the Marianas. Karl was serving as gun captain of a five-inch gun during these operations.

Then there's the Galewood merchant who comes forth and sez that when a boy and girl kiss and make up, the girl gets the kiss and the boy gets the make-up!

New Year Storm Hits Wide Area Local Highways Blocked by Drifting Snow; Many Homes Snowbound

The New Year 1945 entered this waiting world promptly on schedule but bringing with it the worst storm of the winter. Snow falls accompanied by biting winds have made many roads well-nigh impassable, resulting in numerous homes being snow bound. Rural mail carriers have had their share of difficulties in negotiating their trips, in fact part of the routes could not be covered because of the drifting roads, although the county road commission used all available trucks in their attempts to make the roads passable.

The Lowell schools which resumed Wednesday morning following the holiday vacation, did not get off to a very good start due to the storm. Two of the six buses got stuck in drifts and had to return without any passengers, while several of the others came back with only half their usual load after encountering difficulties. The high school session was dismissed at two o'clock Wednesday afternoon to ensure the rural students reaching their homes before dark. It is expected that classes will be resumed on Friday morning as usual, if weather conditions permit. Sessions in the grade rooms are continuing according to schedule.

Since New Year's day, daytime temperatures have ranged around 20 to 25 above zero, dropping to near zero each night. The storm has covered a wide area, ranging from the New England states, through the Middle West to the Northwest, and biting deep into the South as it covered Florida with a light frost. In the northwest temperatures dropped to 23 degrees below zero, while Michigan, Ohio, Pennsylvania and New York were hit by blizzards which piled up traffic-blocking drifts.

Surviving are her father and a brother, Norton of Saranac. Funeral services were held Sunday at the residence, with burial in Saranac cemetery.

With few exceptions, clubs should locate in rented quarters on short-term leases and promptly liquidate when the memberships dwindle or lose interest.

John Swanson, 55, died suddenly from a heart attack at 9:30 Wednesday morning, very shortly after he had been taken to Blodgett hospital. Funeral services will be held Friday at 2:30 from the Roth Chapel, with Reverend N. G. Woon officiating.

Prisoner of the Germans



PFC. RALPH S. CLARK

Friends of Mr. and Mrs. Lewis Clark of Ada, R. 1 will be happy to learn that their son, Pfc. Ralph S. Clark, who was listed as missing in action in France on October 10, is now reported to be alive, although a prisoner of the Germans. The information reached the Clarks Wednesday morning in a telegram from the war department.

Crash Takes Life Of Saranac Woman

People of Boston-twp. were grieved to hear of the death of Mrs. Nettie L. Stark, 51, of Saranac who was killed outright late on the afternoon of December 27, when the car she was riding in, driven by Albert Hauserman, collided with a truck on US-31, three miles north of Benton Harbor.

Mrs. Stark and Hauserman, also a resident of Saranac, were returning from Chicago where they had been visiting friends. Hauserman suffered chest injuries, but was taken to his home. Mrs. Stark was born in Saranac Nov. 9, 1883, the daughter of Mr. and Mrs. H. T. Johnson. She lived in Grand Rapids for several years, returning to Saranac after the death of her husband in March, 1938.

Surviving are her father and a brother, Norton of Saranac. Funeral services were held Sunday at the residence, with burial in Saranac cemetery.

Up and Down Kent County Roads

For the past two years Kent and some of its neighboring counties have had the service of Mr. Malloy Stickey, a farm forester, to advise and counsel with their farmers about the market values of farm timber and in many cases where a market could be found for lumber.

The past year Mr. Stickey visited 30 Kent county farms advising on the marketing of about 700,000 feet of lumber. Some woodlots were just not ready for the lumber market. Some were only of fire wood quality. Some had marketable timber but in too small amounts to interest a sawmill operator to come in and cut. In these cases Mr. Stickey advised the owner to cut the logs himself and either take them to a mill or sell to a dealer.

I was interested in another class of timber owners who had marketable stands and interested buyers. On six farms, woodlots that Stickey examined and marked for cutting, the timber had been sold. One woman had a woodlot for which she had never been offered more than \$700. She sold it for nearly \$1,200. One man received \$200 more and another \$300 more than Stickey estimated. Three others received as much as he had estimated. Other fair sized lots had been examined and marked but not sold. Now and then there is a farmer who was forced to sell his timber to make payment on land purchase.

Stickey feels that better stands of timber are growing less each year but the timber in the county on the whole is growing nearly as fast as it is being cut. This doesn't mean, however, that this amount of timber can be cut year after year.

Farmers whose woodlots have been checked have been advised not to cut too small trees, only the larger and mature trees should go. Cost of cutting and sawing the small tree is too much. There are 25 sawmills in the county. Only four of these mills are actively engaged in sawing logs. There are ten farm mills. These cut for their own use and the neighbors. The extension office has a county map showing the location of the mills.

Farmers desiring Mr. Stickey's service can have the same by dropping a card to the county agent's office. Send a description of where the woodlot is or where the farm is located. This week the County Extension staff is in attendance at the annual Michigan Extension Conference at Michigan State college. The theme for the discussion will be "Looking Ahead in Agriculture". Conferences are only so valuable as the program offered and the amount of discussion involved. We have sat through some boring sessions but have always felt some of the valuable parts were the "off programs" one has over the dining table or off in the corner of a room between programs, known generally as "bull sessions."

What Civilians Must Face Under the New Regulations Governing Food Rationing

Editor's Note—The district office of the OPA has requested the newspapers of the district to provide citizens with information explaining the reasons why it became necessary to put into effect new regulations covering the rationing of various food products. In compliance with the request, the Ledger is publishing herewith a summary of the reasons as set forth by the OPA.

Capt. John Sullivan Wounded in Germany

Capt. John H. A. Sullivan, who was born and raised in Parnell, was slightly wounded in Germany on December 16, according to a war department telegram received by his sister, Mrs. Thomas Whorton of Wandalette last Friday. Father Sullivan has been serving as a chaplain with the 9th Army in France. Another sister, Frances, and a brother, Henry Sullivan live in Parnell and a brother Quine in Lowell.

Your Federal Inc. Tax Return They Called It Simple!

By Dana R. Hanford, Tax Consultant

In these articles, the writer exposes some of the pitfalls in the 1944 tax law, and points out certain possibilities of tax-saving. Though limited in scope to items of general interest, they are intended to be a practical guide in the preparation of returns.

This is the first in the series. The publicity on the new law has laid too much emphasis on the claim to simplification. This has created in the public mind an exaggerated idea of what the law accomplishes. It is true that some of the previous mathematical problems have been eliminated, and others have been simplified, the main feature of the law being a "short form" of return, which is essentially simple. It is, nevertheless, deceptive. For beneath its apparent simplicity lie new and perplexing problems, as well as a dangerous finality, and those who use it may pay a high price. Besides these new problems, all of the previous troublesome questions as to what the facts are, and how the law should be applied to those facts, still remain.

The 1944 law makes it altogether too easy not to do the hard thinking which will always be essential to the money-saving preparation of a tax return. This beguiling invitation to do it the easy way is surely going to cost many taxpayers many unnecessary dollars. It is here my purpose to help save those dollars, and some of its neighboring counties have had the service of Mr. Malloy Stickey, a farm forester, to advise and counsel with their farmers about the market values of farm timber and in many cases where a market could be found for lumber.

What will be the effect of this law on your tax bill? Well, that's too broad a question for a categorical answer. To illustrate, the enlarged credit for dependents will tend to reduce the tax in some cases, but the changed definition as to who constitutes a dependent is likely to increase it in others. However, it is my guess that most of us will find ourselves paying 10% to 20% more than we did last year on the same income.

A brief presentation of the principal points should be of interest. It is not my intention to furnish you with detailed instructions for the preparation of your tax return; you will find those accompanying the blank. It is rather my purpose to furnish you with the proper background to enable you to read those instructions intelligently, and here and there to point a danger signal.

Who Should File Everyone must file who has a gross income of \$500 or more, regardless of his age or state of dependency. The previous requirement for a single person was \$500; for a married person living with spouse, \$250; for a married couple \$1,200. So many will now have to file who were hitherto exempt.

Since no one needs to file whose gross income is under \$500, the wife, for instance, with \$300 income, is relieved of that necessity. But don't let this mislead you! Her tax-paying husband will find it best just the same to file a joint return including her income, for if he files separately he loses the surtax credit for his wife, as we shall see.

Single persons whose gross income is less than \$500 also should file if some of it was subject to withholding; by doing so, they will obtain refunds. Married persons in this situation will accomplish the same thing by filing joint returns.

Personal Exemptions The prior law gave a married person an exemption of \$1,200, which applied both to normal and surtax. So also to the head of a family, but this classification is now abolished. The present law allows a personal exemption for normal

Venerable Pastor Passes at Age 80

Lowell lost its oldest active minister, Tuesday night of this week, in the death of the Rev. John Claus, 80, pastor of the Zion Methodist church here for the past nineteen years.



Reverend Claus was born in Koengernheim near Meinz, Germany, August 26, 1864, and came to this country in 1882 when he was seventeen years old. He was a preacher for 56 years, his first pastorate being in Alabama, after which he served at White Creek, Ind., Cannelton and Tell City, Ind., Hamilton, Ohio, and Indianapolis, Ind., followed by Louisville, Ky. He then returned to Indiana to serve at Santa Claus, Evansville, and Caborn, after which he was transferred to Lowell, which he served faithfully for many years.

He is survived by his wife, Bertha; three daughters, Mrs. Emily Mixer of Illinois, Ella Claus of Virginia and Elise of Lowell; three sons, Harvey and Carl of Detroit and Walter of Minneapolis. Funeral services will be held Friday morning at ten o'clock, in the Lowell Zion Methodist church, with burial in Louisville, Ky.

Must Depend on Farmer in 1945 Demand for Farm Products To Continue After the Close of War

Pointing out the continued need for even greater food production during 1945 than in any previous year since the war began, George A. Brown, head of the department of animal husbandry, Michigan State college, has calculated that Michigan alone has consumed during 1944 enough food to fill 128,496 freight cars in a train only slightly less than 1,000 miles long more than 10 billion pounds.

"It is difficult for many of us to realize how much we owe the farmer, and how much we must depend upon him during 1945," Brown emphasizes. "We face a critical year in food production if we are to meet the tremendous needs of the United States, our allies, the liberated countries, and the 10 million fighting men."

"Contributing to the difficulties of maintaining peak production will be fewer men on farms, machinery that is past its greatest usefulness, and the fear of farmers of a repetition of its losses that occurred at the close of World War I when prices declined."

"Every consumer has a vital interest in food production and should realize fully that all-out maximum yields might mean bankruptcy to many farmers unless prices are continued at a remunerative level. Returns below the cost of production will bring future shortages and resultant high prices."

Mr. Brown stresses that there can be no letdown this year, especially when one realizes that production of many staple articles of food has in the past varied as much as 50 per cent from year to year as a result of weather conditions.

He expects the demand for foodstuffs to continue at a high level when peace comes, because of slow demobilization of the huge armies, and the lack of food in the wartorn countries.

Keene-Twp. Farmer Hit by Costly Fire

George Hardy of Keene suffering a severe loss last Thursday morning when a large barn was destroyed by fire, with its contents, which included seventeen head of cattle, horses and harness, and eleven head of milk cows. The fire occurred about five o'clock, origin unknown. The loss is partially covered by insurance.

Farmers to Study Postwar Problems First Adult School of Its Kind in State Opens in Lowell Jan. 1

Farm School for farmers in the Lowell Area will begin on Wednesday evening, Jan. 1, in the Agriculture room of the Lowell High School. This year all subject matter will be directed toward what Postwar adjustments the farmer must face.

The following schedule will be followed throughout the course: Jan. 1—Introduction. The Situation Today.

Jan. 16—Postwar Adjustments in the Dairy Industry (Continued).

Jan. 23—Postwar Adjustments in the Dairy Industry (Continued).

Feb. 1—Postwar Adjustments in the Poultry Industry.

Feb. 8—Postwar Adjustments in the Swine Industry.

Feb. 15—Postwar Adjustments in Growing Crops.

Feb. 22—Postwar Changes in Farm Equipment.

Mar. 1—Postwar Changes in Farm Buildings.

Mar. 7—Organization of Farm Fire Fighting Units.

Mar. 15—Postwar Repair of Our Farm Soils.

Motion pictures and colored slides will be used to better present the subject matter. Dick Machiele will be on hand with colored slides of the Cascade Twp. Fire Fighting Equipment on the night of March 7. Special attention will be given to milking machines on January 23. A specialist on Milkers will present a lecture and demonstration on "An Extra Pint per Cow Per Day". A lunch will be served following this meeting.

Farmers in this area are strongly advised to attend this series of conferences. It is the first adult school of its kind in the state. Postwar planning cannot be overlooked. Many changes will be made in the period following the war. Get in on the early planning. "Don't lock the door after the horse has gotten out!"

Native of South Boston Laid to Rest Tuesday

Herbert Chase, 65, died Saturday in Lowell at the home of his sister, Mrs. Bert Randall after an illness of two weeks. Born at South Boston, Mr. Chase lived there until moving to Saranac three years ago. He was a life member of the Lowell IOOF.

He is survived by two other sisters, Mrs. May Laux and Mrs. Dora Schultens, and one brother, Wayne, all of Grand Rapids. Services were held at 2 Tuesday at the Beth funeral home, with burial in South Boston cemetery.

Michigan State Radio Highlights

WKAR on Air Sunday Afternoon WKAR, the Michigan State college radio station, will expand its service to its listening audience, starting Jan. 8 when it begins Sunday afternoon broadcasting. R. J. Coleman, station director, has announced.

This is the first step toward ultimate full time operation and the use of the new frequency modulation type of transmission. Mr. Coleman said. Fulfillment of this plan, however, must wait until the war is over and equipment is available.

Sunday afternoon broadcasts will be from 1 to 6 p. m., and will consist of varied programs of entertainment and information. One feature will be a weekly message from Dr. J. A. Hannah, president of MSU, at 5 p. m. President Hannah will relate some of the developments in the history of the college which have brought the institution to its place as one of the nation's leading colleges.

Other Sunday features will include a 30-minute recital by the department of music faculty at 3 p. m.; "Friends of the Library" at Jackson Towne, college librarian, at 3:30 p. m.; "Implications of the Peace" by H. J. Wyngarden, of the economics department at 5:30 p. m. and new and transcribed music. WKAR is a 5,000-watt station, 870 in the dial. Broadcasting has heretofore been confined to weekdays from sunrise to sunset.



Because of illness, Elmer S. White, Lowell township clerk, Tuesday, notified County Clerk Lewis J. Donovan that he is resigning and is appointing his daughter-in-law, Mrs. Anna M. White, to fulfill his duties for the 18 remaining months of his term. Donovan approved the appointment Tuesday.

Albert J. Hermans of Ionia, who recently purchased the 3-story Hooley block at 220 W. Main, is busy redecorating the interior, preparatory to opening a Gamble store about February 1. Van's Super Market which has occupied the Hooley block for some time past, has moved into the Frank block, next to White's jewelry store.

James Burd, 21, and Richard Ralph Main, both of Grand Rapids, waived examination before Justice Willard McIntyre in justice court Tuesday, charged with forgery. They were bound over to circuit court, where they entered pleas of guilty and were remanded to jail to await sentence by Judge William B. Brown. The youths are accused of passing a bogus check for \$32.55 in Lowell on Dec. 21.

The year 1944 was the biggest year in the history of the Lowell postoffice. Stamp sales for the year ending Dec. 31, were \$21,213.81. This shows an increase of \$3,000 over last year which was the largest to date at that time. Early mailing of overseas parcels helped greatly in getting through the Christmas week rush. The greatest volume of letter mail was dispatched during the Christmas mailing period, for any like period.

Jokes, jests, fibes and jabs just by Jeff: The food crops of this country were not short, and the luxury crops seem to be holding their own. . . No woman is more insulted than when another woman whom she thinks twice her size, says she wears the same size girdle! . . . In the case where a N. Y. man was killed by having a bottle shot from his head by a fellow hunter, it would seem they had both been hitting the bottle sometimes before the shot. . . S-1 to say, many youngsters are better acquainted with Superman than Huck Finn, and Tom Sawyer. . . You will probably accept not being able to find shoes for the children, meat for the table, but how you will yell over not finding your brand of cigarettes. . . Oh to be back to those days when we were buying our first bag of hard tack candy for our childhood sweetheart. . . It comes from a dead poet named Robert Burns: "There is so much good in the worst of us", and he never heard of Hitler.

Lowell Women's Club To Present Pageant

The Lowell Women's club will portray the lives of five noted women of the Bible in pageant form in the auditorium of the Lowell Congregational church Wednesday evening, Jan. 17, at 8 o'clock under the direction of the president, Mrs. R. J. Rogers.

The production based on the lives of Eve, Rebecca, Ruth, Martha and Dorcas, written in story form by Mrs. Reuben Lee, will be arranged by Mrs. Walter Gumsor. Vocal and instrumental music will be played between episodes.

Leaders of the groups who will enact the scenes include Mrs. Norman Woon, Mrs. Robert Eskin, Mrs. Adrian Zwemer, Mrs. Martin Houseman and Mrs. A. L. Duell. Mrs. J. E. Bannan and her committee will serve refreshments in the adjoining rooms. The meeting will be open to the public.

Infantile Paralysis Campaign is Now On

With Judge Edward G. Burleson again serving as general chairman, the annual fund raising campaign of the Kent County Chapter of the National Foundation for Infantile Paralysis, Inc., will be held this month, climaxed by the annual Presidents Ball, in the Pantlind hotel Saturday, Jan. 27. The funds raised are used to combat the ravages of infantile paralysis, half going to the national foundation for research and other work, and the other half remaining with the county for carrying on the fight here.

STRAND CALENDAR

Thursday, Jan. 4—Spencer Tracy in "Seventh Cross" with Signe Hasso, Hume Cronyn, Jessica Tandy and Agnes Moorehead.

Friday and Saturday, Jan. 5-6—"Louisiana Hayride" with Judy Canova; also "Three Little Sisters" with Mary Lee, Ruth Terry, Cheryl Walker and Wm. Terry.

Sunday and Monday, Jan. 7-8—"Hall the Conquering Hero" with Eddie Bracken and Ella Raines.

Tuesday, Wednesday and Thursday, Jan. 9-10-11—"Greenwich Village" in Technicolor with Dan Amies, Carmen Miranda and Wm. Bendix.

FINGERBIT FLEECE COATS

Delayed shipments of these practical coats afford you plenty of selection. Full lined, unlined and reversible, \$3.45 to \$22.75, including sales tax. Coons.

The only way in which one human being can properly attempt to influence another is in the encour-

Ledger want ads bring results.

(Continued on back page)



Bus Schedules

SLOW TIME

To Lansing, Ann Arbor, Detroit and Toledo	To Gr. Rapids
7:10 a. m.	9:05 a. m.
10:30 a. m.	9:50 a. m.
2:40 p. m.	2:25 p. m.
9:35 p. m.	2:35 p. m.
	6:50 p. m.
	8:10 p. m.
To FLINT	1:25 a. m.
7:40 a. m.	Grand Rapids
12:15 p. m.	11:10 p. m.
5:30 p. m.	Fri., Sat., Sun.

—LOWELL STATION AT—
HENRY'S Drug Store
Buy Tickets Before Boarding Bus

COMING EVENTS

The next meeting of the Blue Star Mothers will be Jan. 10. All try to be present as it is installation of officers.

School of instruction for Cyclamen, Vesta and Venus chapters, O. E. S. Thursday evening, January 4 at 8 o'clock in the Lowell Masonic Temple.

The Cheerful Doers will meet at the Congregational parish house, Monday, Jan. 8, at 8 o'clock.

The January meeting of the Kent County Council of PTA will be held at the YMCA, Grand Rapids on January 9th at 1:30 o'clock. Mrs. Wm. Wier and Mrs. Charles Saur will be speakers on the program.

SOUTH BOSTON GRANGE

A class of candidates will be installed on Saturday evening, Jan. 6. The Juvenile grange are also doing initiatory work the same evening. Unless solicited for the supper, please bring potluck.

Scott O'Beirne, a member of the grange, and who sometime ago left the United States for overseas duty, has notified his parents that he is in India.

CARD OF APPRECIATION

I wish to thank my relatives, friends, neighbors and Ladies Aid for remembrances to me, for all the lovely cards and presents received while in the hospital and at home. Especial thanks and appreciation to Mrs. Dorothy Miller, also for other good deeds done for my family.

Mrs. Godfrey Roth.

Save for future scrap drives.

IN BELDING STOP AT Ford's Tavern OPEN SUNDAYS

Lumber and Millwork of All Kinds

We can take care of your needs.

LOWELL LUMBER & SUPPLY CO.
Phone 10 BRUCE WALTER Lowell, Mich.

MORE LOCAL NEWS

Mr. and Mrs. Elton Gray of Freeport were Sunday guests of Mr. and Mrs. Walter Wingeler.

Mr. and Mrs. Norton L. Avery were New Year's dinner guests of their mother, Mrs. Inez Avery.

Mr. and Mrs. Edward Watson of Grand Rapids were Sunday guests of her mother, Mrs. Emily Murray.

Mr. and Mrs. Ralph Mullen and family of New Hudson visited Lowell relatives over Saturday and Sunday.

Bob Whitby is in Butterworth hospital with a foot injury resulting from his recent automobile accident.

Joan and Allen Lasby have been spending their school vacation with their sister, Mrs. Marvin Stahl in Clarksville.

Mrs. J. E. Boyd and two children of Royal Oak are spending the week with her father, Earl Starbuck and family.

Mr. and Mrs. Mert Sinclair were made happy by receiving holiday greetings by telephone from their son, L. and Mrs. Giles Sinclair from Washington, D. C.

Mrs. J. E. Boyd and two children of Royal Oak are spending the week with her father, Earl Starbuck and family.

Why is Butter Production Down

Butter production in 1944 has been the smallest in years—well below both 1943 and the 1935-39 average. Here are the reasons:

1—Butter is made from milk. Milk production in 1944 was close to the all-time record of 1942. But American families with increased incomes are drinking more fluid milk than ever before. . . 191 quarts per person in 1944 compared with only 158 quarts from 1935-1939. That increase in milk drinking alone means that the average person gets just about 3/4 pounds less butter per year.

2—More of the milk supply is also going into sharply increased production of condensed, dried and evaporated milk, and cheddar cheese to meet Government needs. The Government takes about 40% of the cheddar cheese production and almost half of the dried and canned milk supply.

3—A big increase in ice cream production for military use has taken its share for the butterfat supply. The manufacture of ice cream for civilians has been limited by the War Food Administration—as has the sale of cream and cheeses other than cheddar. However, there is no restriction on the use of butterfat in products made for Government use.

The ration point value of butter was not high enough to hold civilian consumption within limits which would allow a safe working inventory to be maintained. As excess purchases cut deeply into the working inventory, there were more housewives who were willing and able to pay 20 points a lb. than there was butter to go around. Many families, especially in coastal areas, found that there was no longer any true rationing. Distribution during the month of December was often on a first-come-first-served, catch-as-catch-can basis.

ELMDALE MRS. IRA SARGENT

Dan Weyer is now able to sit up in bed for short intervals.

Born to Mr. and Mrs. Wayne Weeks, Saturday morning, a son, Mrs. Guy Leece has been sick with the quinsy the past week.

Mr. and Mrs. Eugene Kraus received letters from their son, Duane, Saturday, stating that he was in England.

Mrs. Gladys Anderson is spending the week with her sister, Mrs. Francis Schwab at Bagle.

Miss Mamie Tyler, Mrs. Lucy Stahl and Marvin and Joe Willis Stahl visited Joe Stahl at Blodgett hospital, who is doing very nicely and will soon undergo his second operation.

Rev. Wm. Kelly has just finished some interior carpenter work at the Methodist church at Alto, and is now doing interior work at the John Lott home.

The Misses Eva May Kaufman and May Schrock have returned to their studies in West Virginia.

With the New Year coming in like a roaring lion, there just aren't too many tiens this week.

South Lowell Extension Class

The South Lowell Extension Group held a New Year's party at the home of Mr. and Mrs. Alvin Wells, and in spite of the bad weather, thirty turned out to enjoy the evening of games and dancing. Refreshments were also served. Plans are already being made for a similar party next New Year's.

News From Grand Rapids Of Former Bowne Folks

CLARA M. BRANDEBURY

Staff Sgt. Norval Thaler, who recently returned home from Italy, was a guest at the home of his aunt and uncle, Mr. and Mrs. John Miesler Friday and Saturday. The Misses Gwendolyn Miesler, Norma and Mrs. Iris Yoder and Marjorie Porritt accompanied him to Bowne and Freeport. The girls spent the week-end with their families at home.

Miss Eldaine Preston visited her parents in Hastings during the holidays.

Cecil Preston and wife, with Ernest Battles of Hastings, called at the John Keller home Christmas Day.

Religion often gets credit for curing rascals, when old age is the real medicine.

What Civilians Must Face in the Future

(continued from first page)

however small—early in 1945, the rationing program must be tightened.

There are two simple reasons why housewives in many areas have been unable to buy at least a small amount of butter regularly during the past few months. First, butter production has dropped off. Second, butter stocks have been siphoned off to a point where there is an insufficient supply to provide reasonably even distribution through the stores.

SOCIAL EVENTS

Lowell Extension Class
Lowell Extension class will meet at the home of Mrs. Harold Englehardt on Thursday, Jan. 4. A Mexican luncheon will be served at noon.—Katie Carr, secretary.

Engagement Announced
Mrs. Claude Booth announces the engagement of her daughter, Lucille Bollock of Detroit, to Pfc. George Sharick of New Jersey.

Social Brevities
Friday evening Mr. and Mrs. N. E. Borgerson entertained sixteen guests. The evening was spent in playing cards.

Saturday evening Mr. and Mrs. George DeGraw entertained with two tables of euchre. Guests were Mr. and Mrs. Charles Terrell of Greenville, Mr. and Mrs. L. E. Johnson and Mr. and Mrs. Mert Sinclair.

Mr. and Mrs. L. E. Johnson entertained with a turkey dinner New Year's evening for the following guests, Mr. and Mrs. M. P. Prindle and son of Ionia, Mr. and Mrs. Evert Bowerman and two children of Alma, Miss Doris Johnson of Belding, Mr. and Mrs. Mert Sinclair and Mr. and Mrs. George DeGraw.

Announcement has been made of the coming marriage of Miss Jean Louise Idema, daughter of Mrs. Josephine Idema of Grand Rapids, to Robert A. Gazella, son of Mr. and Mrs. Anthony Gazella, formerly of Lowell. The ceremony will take place Saturday evening at 8 o'clock in Park Congregational church, Grand Rapids.

The W. W. celebrated New Year's eve with a progressive dinner at the homes of Helen Kewers, Cleone Collins and Jacqueline Fabini. The main course was served at the Collins home where the table was decorated with a bride and groom in honor of a recent bride, Mrs. Bertha Hanson. Later, dancing was enjoyed at the Lena Lou.

The Masonic dancing party held at the City Hall last Wednesday night was attended by a large crowd and enjoyed by everyone, young and old. The music was good, and a fine lunch served by the ladies of the Eastern Star at midnight added to the success of the occasion. It is planned to have more of these parties in the future.

New Year's eve, Miss Elva Ward entertained friends at her home on N. Monroe Ave. Those present were Glenn Rittenger, Miss Ruth Wood, Richard Sison, Miss Alma Stiles, Robert Stiles, Miss Winnie Powell, Wayne Wilcox, Mrs. Dorothy Wood, Miss Virginia Biaser, Miss Stella Reitsma, Mr. and Mrs. Wayne Biaser, and Mr. and Mrs. Edward Green.

IN MEMORIAM

In loving memory of our husband and father, Leone Alexander, who passed away January 4, 1940.
Mrs. Myrtle Alexander and Family.

FALSY-WALSY

Harry—I wouldn't throw you a rope if you were drowning.
Jerry—I wouldn't touch it if you threw it!

Real Mistake!

Jones—Brown is getting terribly absent-minded. Just the other day he kissed a woman by mistake.
Smith—Thought it was his wife, I suppose?
Jones—No, it was his wife!

Tough Life

Bachelor—Often I yearn for the peace and quiet of married life.
Married—You have nothing on me!

To Put It Mildly

Old Lady—You say you were shipwrecked on a raft?
Sailor—Yes, for three months.
Old Lady—It must have been awfully monotonous for all that time.

aging him to think for himself,

instead of endeavoring to install ready-made opinions into his head.—Sir Leslie Stephen.

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Transplants Furnish Early Garden Yields

Lettuce and beet seed may be sown directly in the ground, but if plants can be obtained gardeners can have best greens and lettuce two or three weeks earlier by setting plants started indoors.

The first step in transplanting is to block out the plants. With an old knife cut the soil in the flat lengthwise and crosswise between the rows so that each plant can be lifted with a block of soil attached. Blocking out plants leaves most of the small roots undisturbed and the plants start growth more rapidly than if pulled with little soil on the roots.

In marking the places for digging holes for the plants, make sure they have enough space. Cabbage and broccoli need about 18 inches between plants; lettuce, 8 to 12 inches, and beets, 1 to 3 inches. Dig holes with a trowel or spade and set the plants a little deeper than they had been growing in the flat. Pack the soil firmly around the roots and draw loose soil over the surface.

Early in May the soil is usually moist enough so the transplants need no watering. If the ground is dry, pour a cupful of water in each hole before the plants are set.

War Spurs Construction Of Low-Cost Housing

More than 8,300 federally financed houses now occupied by war workers in 44 public housing projects in New York, New Jersey and Pennsylvania will be converted to low-rent housing and slum clearance purposes after the war, according to information to the national association of housing officials.

Now operated by local housing authorities in 23 localities in these states, the projects originally were planned for peace-time low-rent housing. When the war emergency arose, congress authorized development of the projects for "persons engaged in national defense activities." Federal loans covered all the cost of such housing.

In the postwar period these projects will be refinanced under provisions of the United States housing act which authorizes the Federal public housing authority to lend local authorities up to 90 per cent of the total development cost of low-rent housing. The balance necessary will be raised by local authorities through the sale of their own bonds, which will be secured by future rents plus annual contributions by the federal government.

Experimenters Pay

Abaca rope fiber is not grown commercially in the United States. Before the outbreak of war in the Pacific, practically the entire supply of abaca used in this country came from the Philippines. Fortunately, the United States department of agriculture had cooperated in the planting of some abaca experimentally in Panama in 1925, and had found the soil and climate of several Central American countries well suited to this crop. Although nothing was done then on a commercial scale, the experimental plots were carefully maintained. In 1937 and 1938 field plantings of about 2,000 acres were made in Panama. In 1943 an American commercial company under contract with the Defense Supplies corporation undertook to plant 40,000 acres of abaca in four countries from the plantings already established. In place of the laborious hand methods of stripping the fibers used in the Philippines, this company is now installing modern equipment and machinery for cleaning and processing the fiber.

Dusting Popular

Dusting is becoming popular for insect and disease control in the garden because it is easy, quick, effective, and the dust comes ready to use. One pound of dust covers as many plants as four gallons of spray, and a good duster is cheaper and easier to operate than a sprayer.

For the home garden a plunger type hand duster is adequate, if it has an extension tube and a curved "underleaf nozzle" for dusting the underside of the leaves without stooping. The two-quart or one-quart size is preferable to a smaller one.

If a sprayer is preferred, be sure to have one with an angle nozzle as well as a straight nozzle, for spraying the underside of the leaves. Do not use materials prepared for dusting in spray, but rather materials specified for mixing with water.

Corn Planting

Farmers may plant 5 to 10 more acres of corn per day by drilling or hill-hopping instead of checkrowing their corn. Under many conditions, they will secure yields just as high as with checking if they get the same plant population per acre, according to some agronomists. Although checkrowing has been the traditional method of planting corn for many years in the corn belt and is still an important method in fields heavily infested with weeds, drilling for hill-dropping corn has some decided advantages. Studies show that 50 per cent of the time in the field when checkrowing corn is lost in turning, moving the wire, and filling hoppers. Much of this lost time can be put to use for work in drilling. When corn is planted on the contour on sloping fields, drilling or hill-dropping is the only satisfactory method.

The older a man grows, the more

he doubts the wisdom of killing himself with work in order that his children may have an easy life.

LEDGER ENTRIES

LEARN SOME TRADE

IN THESE WAR DAYS when high wages are paid young men and young women without previous skills for doing some routine work that can be learned in a few days, the Cassopolis Vigilant comments that it is difficult to persuade youth that it would be smart and wise to thoroughly learn some trade and to learn to do well the various tasks included in that trade.

Knowledge is valuable, and a full knowledge of any one trade places the possessor of that knowledge in a position far superior to that of the man without a trade. High wages now are going to prevent many a youth from really learning a trade, and mastering it, and in the years when work is not so plentiful nor wages so high, the man who knows is going to have a decided advantage over the man who doesn't know.

Serving an apprenticeship takes time, but in the long run it pays big dividends.

RETURNING SERVICEMEN

A BOUT 1,500,000 men of the armed services have already been returned to civilian life. Probably a considerable portion of them were discharged because they are older men than the services want. What are the chances of the discharged men as they return to civilian life?

Those who have suffered some serious physical or nervous handicap may have some fears of the future, but the excellent training they get is likely to dispel that fear for most of them. Those who lack any such serious disability are likely to feel new power from new things they have learned, or from hard and difficult and dangerous things they have accomplished. Their experiences have stimulated their ambition, and will make them more useful. Employers will be glad to get them.

THE INFLUENCE OF WOMEN

THE INFLUENCE of women becomes more and more powerful. They are said to do 85 per cent of the family spending. If it is suggested that some of them may not have any great understanding of business questions it can at least be shown that they spend by far the greater part of the family money, so they know its value. They should favor policies that will keep the country in sound financial condition.

In the days before women suffrage the majority of women did not take any great interest in politics. Now they probably talk on political questions almost as much as the men. They are a greater influence in politics every year.

The average run of women are said to have higher moral standards than the average run of men. Their influence will tend toward good government and fair practices in business.

WINGED MESSENGERS

HISTORY TAKING US back to the time of Noah's Ark, finds the first message delivered by way of the pigeon. Brutus sent a pigeon for help from the outside, against Mark Anthony. During the Crusades and later by the French in 1870 during the Siege of Paris by the Germans, the carrier or homing pigeon was put to the use of man. Newspapers have long used pigeons to fly news to the press from isolated places. And during this war, the carrier pigeon has been doing an excellent job. When the radio had to be silent, homing pigeons were used to fly to the home base in England, the first operational messages. Two pigeons sent with identical messages, traveled twenty-seven miles in thirty-two minutes, on a test flight.

The airplane hasn't outmolded the bird for the pigeon has added to the efficiency of air travel. For instance, pigeons are used on R. A. F. planes raiding Europe, being sent back when planes crash at sea, to give locations. If radios in planes are destroyed the pigeons carry the message. Our own paratroopers use them, blimps find them helpful when static interferes with radio transmission. There is a training for the carrier pigeon with distance training flights and getting used to gun fire. A record is kept of the pigeon's flights, pedigrees, serial numbers, number of flight hours and so on. When the pigeon has a certain number of flight hours he is sent behind the lines for a rest the same as a pilot.

Remember that it was a carrier pigeon during World War I that flew through enemy fire and carried the information that made it possible to rescue the Lost Battalion. Shot down, wounded in line of duty, flying against artillery fire and bravely returning to the home-loft, pigeons have carried through their glory and to remind man that he is not alone in serving his country.

BIRTHS

To Mr. and Mrs. R. A. Wittenbach, Saturday, Dec. 16, at Blodgett hospital, a son, Lawrence Richard, weight 8-lbs. 15 oz.

Read the Ledger want ads.

Your Income Tax

(Continued from first page)

tax of \$500, without respect to marital status or number of dependents. On a joint return it allows \$1,000, but only if both husband and wife have \$500 or more of "adjusted gross" income (explained later). If one has less than \$500 income, the joint exemption is \$500 plus that adjusted gross income. Marital status is to be determined as it exists at the end of the year, except in the case of death, when the date of death governs. Under prior law, any change had to be prorated.

For surtax, the credit is \$500 for the taxpayer himself, \$500 for his spouse, and \$500 for each dependent. The credit for married couples can no longer be divided between them at will. Thus a favorite device for saving tax disappears. The surtax credit for spouse may be claimed on a joint return, but not on a separate return if the spouse has any gross income or is a dependent of anyone else.

This will often make it possible to save tax by filing a joint return. For instance, if the wife has income of \$300, the husband, by filing a joint return, may gain a \$500 surtax exemption. If the surtax income is all in the first bracket, this will save 20% of the difference, or \$40; in the higher brackets, it will of course save more.

"The full tax required by law, but no more!"

The next article will appear January 11.

WEDDINGS

Barber-Holm
Mr. Charles Barber and Miss Alice Holm, both of Lowell, were united in marriage at the First Methodist Parsonage at 8 o'clock Saturday evening, December 30. Rev. C. E. Pollock read the lovely Methodist ring service. The bride and groom were attended by Mr. and Mrs. Donald Anderson of Vargennes township.

Mr. Barber is the son of Mr. and Mrs. Ray Barber of Lowell, and the bride's parents are Mr. and Mrs. Chas. Holm of Gladstone.

Eric-Bannan

Miss Sarah Louise Bannan, daughter of Mr. and Mrs. John E. Bannan, became the bride of Jules Edmund Erler, son of the late Mr. and Mrs. Edmund Erler of Denison, Iowa, in a double ring ceremony performed Thursday morning, Dec. 28 in St. Mary's church, the pastor, the Rev. John Gryzbowski, reading the service.

The bride was given in marriage by her father and wore a white gabardine suit trimmed in black sequins. An orchid corsage completed her ensemble. Miss Shirley Bannan attended her sister as maid of honor and wore an aqua blue wool suit with black accessories and a corsage of red roses. Mr. A. Christy of Grand Rapids, uncle

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of the groom, served as best man, and Ensign King Doyle, as usher. A wedding breakfast for the families and wedding party immediately followed the ceremony, in the Lowell Cafe.

A reception in the home of the bride's parents was held in the afternoon, from 1 to 4 o'clock. Miss Beulah Erler of Grand Rapids, sister of the groom, and Miss Shirley Bannan assisting. Out of town guests were present from Grand Haven, Lansing, Grand Rapids and Ionia.

The couple left for a wedding trip to Chicago. Mrs. Erler wearing a fuchsia suit with black accessories. They will make their home at 500 Prospect ave. S. E., Grand Rapids.

More fatal firearm accidents occur in November than in any other month of the year, the National Safety Council reports.

STRAND THEATER

Friday and Saturday, Jan. 5 and 6—Admission 12c and 30c

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3 LITTLE SISTERS

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— NEWS —

Sunday and Monday, January 7, 8

MIRACLE MEN ARE IN THE MARCH

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Tuesday, Wednesday and Thursday, January 9, 10 and 11

Greenwich Village