

# BETTER FEED PAYS BIGGER PROFITS

## Now Try The EARLY BIRD Optimum Performance Line

It Will .....

1. Get them up there quicker.
2. Keep them up there longer.
3. Bring them down slower.

**Customer reports:**

\* "My flock (slats and floor) still laying 80% in 9th month of production. (Started on our #301 — now on the new #306) Monthly feed conversion ranges from 3.24 - 3.88 lbs. per dozen."

\* "Chickens (floor operation) came from zero production at 21 weeks to a peak of 92% at beginning of 27th week. Our hatchery is amazed at the good early egg size."

\* "Hatcheryman says 'it's terrific!'"

\* Names on request

For further information on the new Early Bird Optimum Performance Line, ask your Early Bird representative or call —



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&  
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Rohrerstown, Pa.  
Ph. Lancaster 392-2145  
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"FINEST SERVICE ANYWHERE"

# TAX PLANNING

## Save Money By Paying Bills

(The following article is the first in a series of five articles on year-end tax planning prepared for this newspaper by the Committee on Taxation of the Pennsylvania Institute of Certified Public Accountants.)

Have your medical bills been heavy in 1965? It might be beneficial to make a quick calculation to determine the amount deductible on your 1965 individual income tax return.

The income tax laws permit a deduction for payment of medical expenses in excess of three percent of your adjusted gross income. Purchases of medicines and drugs, however, are "medical expenses" only to the extent they exceed one percent of your adjusted gross income. For taxpayers over 65 years of age the three percent and one percent limitations are waived.

Your planning in this area should consider any reimbursement for medical expenses you have received or anticipate receiving. Reimbursements applicable to medical expenses paid during the year are properly offset against such expenses in arriving at your medical expense deduction. Reimbursements attributable to medical expenses for which a deduction was allowed in a prior year are considered income in the year received.

If you have not yet paid all your medical bills, your year-end tax planning should consider whether the payments should be accelerated or deferred. To the extent your payments can be "bunched" in one year, resulting in expenses in excess of the limitation, you will have gained a medical deduction which may not otherwise have been available.

A popular and legitimate

means of reducing taxes is to alternate between years in using the standard deduction and itemizing the deductions. In the year itemization will be used, payment of deductible items over the end of the year will be accelerated by paying them in December. In the year the standard deduction will be used, payment of items due near the end of the year will be postponed until January. This approach is available not only for medical expenses but also for other deductions such as charitable contributions, interest, etc. For example, if you have a favorite charity, perhaps you could give a double donation before the end of the year for which you intend to itemize your deductions and then skip the donation in the year in which the standard deduction will be used.

Your planning should also consider any wages or payments received under a wage-continuation plan while absent from work on account of sickness or injury. If payments received during the first thirty days of absence are not more than 75 percent of your weekly wage rate, they may be excluded from your gross income up to a maximum of \$75 per week. This exclusion, however, does not apply for the first week of absence unless you are hospitalized at least one day during your absence. If you are absent from work for more than thirty days, payments received applicable to the period beginning with the thirty-first day of absence may be excluded up to \$100 a week regardless of whether they exceed 75 percent of your weekly wage rate.

Now is the time to review your unpaid bills to determine whether, for income tax purposes they should be paid now or deferred until January of 1966.

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