

● **Tax Break**

(Continued from Page 1)

six years, so he claimed two-thirds of the investment credit

allowed, or \$235. However, the tractor wasn't large enough, so in 1966 he traded it for a larger one, investing an additional \$4,500

Now his taxes are doubly complicated, McAllister points out. Since he owned the tractor for four years, the farmer qualifies for only one-third of the total investment credit—not the two-thirds he claimed. Therefore, on the 1966 tax report he must pay back half of the investment credit he claimed, or \$117.50. A special line, 14b, has been added to the 1040 form for this purpose.

The farmer's second problem is to determine the basis for figuring investment credit on the new, larger tractor he bought. The basis for this credit is the amount he paid over and above the trade value of the original tractor (in this case, \$4,500) plus the undepreciated value remaining on the old tractor. Since there were two years remaining of the six-year life—or one-third—of the original \$5000 tractor, this remaining value is \$1667. The basis for deter-

● **Crops & Soils**

(Continued from Page 1)

bushels and plant population averaged 20,700 per acre, Lueck noted.

**SOYBEAN REPORT**

Leading off the all-day program Friday was John Yocum, superintendent of the Field Research Laboratory near Landisville. Yocum reported on soybeans as a possible crop for Lancaster County. He related yield data on 13 varieties which were tested for a three-year period, and stressed the fact that if area farmers could obtain yields of 40 bushels per acre, soybeans could very likely compete with corn as a profitable crop.

"If a farmer doesn't need all his land for feed production for his livestock there may well be a place for soybeans in the rotation," Yocum said. He added that soybeans are more adaptable to dry conditions than corn, for example, and could possibly be planted after barley was harvested. Yocum also noted that the costs of raising soybeans are generally less than those of corn.

Other speakers on the program included George Berggren, agronomist; James Eakin, chairman agronomy extension section; Clarence Bryner, agronomist; and Larry Chick, agricultural engineer. With the exception of Lueck and Yocum, the speakers were all from Penn State University.

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**FARMER PRICE LEVELS STEADY IN JANUARY**

**HARRISBURG** — Price levels remained steady for Pennsylvania farmers during January. The crop portion of the January index of prices received was pushed upward by increases in fruit and vegetable income. However, this was offset by a decline in the livestock and livestock products index resulting from lower dairy and poultry prices.

Although meat animal prices were generally higher, hog prices continued their down-

(Continued on Page 9)



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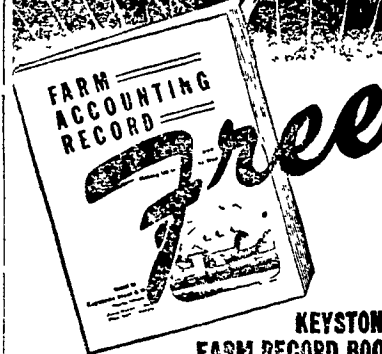
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