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WORLD'S LIGHTEST CHAIN SAWS
AT THE WORLD'S LIGHTEST PRICES
ALL UNDER \$175.00

MINI-MAC 6
\$114.95

With factory-installed 12" bar and chain 27850-098

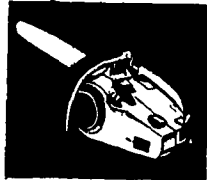


World's lightest chain saw / weighs only 6½ lbs. / Master-grip handle for one-hand control / powerful engine outperforms many saws at twice the weight.

World's lightest chain saw with automatic bar and chain oiling, weighs only 6½ lbs / all the features of the Mini-Mac 6 plus: comfort grip handles / more cutting capacity.

MINI-MAC 6 AUTOMATIC
\$129.95

With factory-installed 14" bar and chain 27851-098



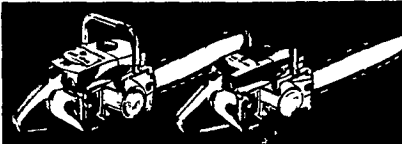
NEW POWER MAC 6 AUTOMATIC
\$159.95

With factory-installed 14" bar and chain 27852-098

Features automatic bar and chain oiling / more cutting capacity / dual rubber hand grips / anti-sag brace.

MAC 10-10
\$159.95

With factory-installed 14" bar and chain 27853-098



Gives you professional cutting power at an economy price / rugged 55 cc engine / lightweight (11½ lbs) design / fast starting all-weather ignition

Same extra power features as MAC 10-10 plus / automatic bar and chain oiling for less wear, more economy.

AUTOMATIC MAC 10-10
\$174.95

With factory-installed 16" bar and chain 27853-098

CENTRAL TRACTOR PARTS

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Tax Law Incentives for Beef Herd Investments Studied

A study by the USDA indicates a primary incentive for a non-farmer to invest in beef herds through a livestock management firm lies in special provisions of the Federal tax laws. The study did not cover nonfarm investors who may invest in beef herds other than through livestock management firms.

The USDA's economic research service study showed limited incentives for investment by nonfarmers without these provisions and then only if the investors are at or above the 50 per cent income tax level.

The study conducted on a computer model compared the advantages of investment with and without the special tax provisions of capital gains, net operating loss carryover, income averaging, and offsetting non-farm incomes with farm losses. Researchers also looked into how these provisions affected farmer-investors.

For study purposes, it was assumed that a nonfarmer's only farm assets were the cattle which were handled by a professional management firm. He was

assumed to have considerable off-farm income, and that his farm losses exceeded farm gains because of the expenses of the management firm and other factors.

Under these assumptions, and taking advantage of all tax breaks, total net benefits to the nonfarmer over 15-year period ranged from minus \$47,000 at the 32 per cent tax rate to minus \$5,000 at 50 per cent, and plus \$27,000 at 70 per cent. Changing cattle prices and other incomes and costs would alter these estimates.

Under the conditions specified in the economic model, losses in tax revenue to the Treasury for

the 15 years ran from \$87,000 to \$132,000 to \$175,000 per taxpayer depending upon the tax bracket.

A copy of "Farm and Nonfarm Investment in Commercial Beef Breeding Herds: Incentives and Consequences of the Tax Law," ERS-497, is available free on postcard (please include zip code) or telephone (388-7255) request from the Division of Information, Office of Management Services, U. S. Department of Agriculture, Washington, D. C. 20250.

Tame hay, Canada's biggest field crop, occupied more acres during 1970 than the combined acreage of rye, flaxseed, soybeans, potatoes, mustard seed and corn and oats for grain.

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