



Pictured above are Edgar Greenleaf, left, of Kirkwood and Martin Greenleaf Jr., Oxford RD1 with one of the tractors driven by them in the recent Pennsylvania State tractor pulling contests. Also shown are several trophies they have won. Ed recently received a trophy for State Points Champion, 12,000 pound super stock class, with a Case

1370 tractor. Marty recently received State Championship trophy in the 12,000 pound stock tractor class with the 1070 Case shown above. Marty compiled more total points in any one class than any other tractor in Pennsylvania, with an average 9.5 points per pull, of a possible 10 points.

ERS Claims Cropland not Affected by Urbanization

Rapid urbanization has had little impact on America's total amount of cropland even though more than 3.5 million cropland acres were lost to urban sprawl in the last ten years. This seeming paradox is explained in a report issued by the U. S. Department of Agriculture's Economic Research Service (ERS).

The 350,000 acres of cropland lost each year to urbanization represents only about one-tenth of one percent of total U. S. cropland. And for every cropland acre urbanized, U.

S. farmers added about three acres of productive new land in other areas through irrigation, drainage, or clearing, according to the report. While urbanization of cropped acres may seem drastic in some areas, ERS researchers conclude that, nationally, it has had little effect on the total supply of cropland.

Recent concern over rapid growth of urban areas and its impact on U. S. food-producing acres prompted the study, focusing on "Standard Metropolitan Statistical Areas" (SMSA)

where much agricultural production takes place despite urban concentrations of 50,000 or more people. Over two-thirds of the U.S. population live in the 459 counties that were included in the 242 SMSA's studied.

SMSA's are growing fast. Over 80 percent of the U. S. population growth in the 1960's came in SMSA's. There were nearly a third more counties included among the 1970 SMSA's than had been listed in 1960. The total urban area in the SMSA's studied increased from 18 million acres in 1960 to 25 million acres in 1970; about half of this increase came from cropland.

Much farming is still done in the city's shadow. Even though less than a sixth of U. S. cropland is in SMSA's, they produce more than a fifth of U. S. farm output. Vegetable and fruit

Cost of Earning Income Usually A Tax Deduction

(This is the fourth in a series of five articles on 1973 Federal Income Tax returns prepared by the Pennsylvania Institute of Certified Public Accountants as a public service.)

Traditionally the policy has been that a taxpayer can deduct from his income the costs incurred in obtaining that income. This is reflected in many varied deductions or exemptions permitted on tax returns.

The ordinary and necessary costs of business travel and entertainment are deductible, for example, if one is not reimbursed for these by an employer. All you have to be able to prove to Uncle Sam is that the expenses were directly related to the earning of income.

One expense connected with the earning of income that cannot be deducted is the cost of getting to and from work, except in the case of a worker who must carry heavy or bulky tools or materials to and from the job, in which case he might be able to deduct car costs. Even there, though, the car costs are not deductible if the individual would use his car anyhow, even if he didn't have a load to carry.

A working taxpayer who incurs expenses for the care of young children in order to be able to go to work can in some cases deduct those costs.

Under certain conditions, if one has moved his place of residence because of a change in his place of work the costs of making the move are deductible.

Professional fees paid to lawyers, brokers or CPAs for

production is particularly concentrated near cities.

Copies of the report, "Farming in the City's Shadow," AER 250, are available on request by telephone: (202) 447-7255. Or send a postcard to Office of Communication, U. S. Department of Agriculture, Washington, D. C. 20250. Please include your zipcode with your full address.

guidance or assistance in such fields as investments and taxes can be deducted, along with the cost of a safety deposit box for the protection of securities, as well as subscriptions to investment advice services, financial publications, etc. All are considered as having contributed to obtaining income or managing income-producing property.

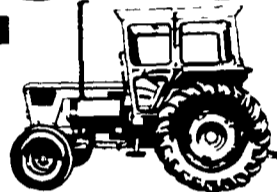
If a taxpayer owns income-producing property -- a second house, for example -- he can deduct the costs of maintaining and renting it

out, along with payments for interest and taxes, which are deductible in any case. However, if he himself, lives in the second house part of the year, expenses other than interest and taxes may be deductible only up to the amount of income the property produces.

Even gamblers (who declare their gambling winnings on tax returns) are permitted to deduct the costs of earning those incomes. They can deduct their losses, up to the amount they have won.

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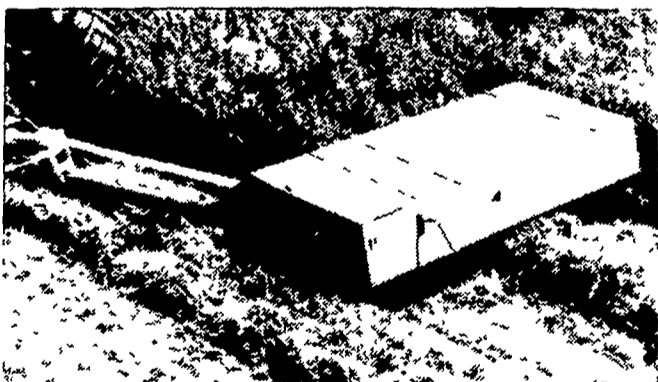
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