

Hazardous Toys

The U.S. Consumer Product Safety Commission is a federal organization that has accomplished a great deal since its creation in May, 1973. Among other responsibilities, the commission has the authority to ban the sale of toys and other articles aimed at children, if these products pose an electrical, mechanical, or a burn hazard. Mary Ann Finch, extension family and child development specialist at the University of Delaware, points out that already about 1800 different toys have been banned. She says the commission is continuing in its efforts to test, evaluate and regulate playthings for children.

With Christmas fast approaching, many parents are purchasing new toys for their youngsters. Careful selection is vital, according to Ms. Finch, in order to

protect children from toy-related injuries. She cites a number of precautions recommended by the Consumer Product Safety Commission in a recent publication.

First, always look for quality in design and construction of toys and hobby equipment for all ages. Then keep in mind the age, interests and skill level of the particular child. Toys that can be safe for older children can be dangerous in the hands of little ones, Ms. Finch points out.

Be a label reader - look for age recommendations such as "not recommended for children under three." Other safety information on the label might indicate that non-toxic paint was used, that fabrics are flame-retardant, or that stuffed toys are made of hygienic, washable materials.

Toys of brittle plastic or glass should be avoided, since they can easily be broken, causing cuts. Some plastic, wooden and metal toys can also have sharp edges due to poor construction.

Tiny toys, and those with small removable parts, can be swallowed or become lodged in a child's throat, ears or nose. Even the squeakers in some squeeze toys can be removed and swallowed by a very young child.

The seams in poorly-constructed stuffed dolls and animals can break open and spill out small pellets that can be swallowed or inhaled.

Cap pistols and other noise-making toys can produce sounds at a noise level that can damage hearing, Ms. Finch warns.

The specialist cautions parents to be on the lookout for sharp points of all kinds. Pins and staples on doll's clothing, hair or accessories can easily puncture the finger of an unsuspecting child. Even a teddy bear can have barbed eyes or wired limbs which can cut or stab.

A child can turn many flying toys into weapons that can injure the eyes, so children should never be permitted to play with adult hobby equipment or games, such as darts or bows and arrows. Similar toys made for children should always have soft protective tips or rubber suction cups.

Electric toys have posed special problems in the last few years. They can cause shocks or burns if they are not properly made, or if they are misused. Those with heating elements are not recommended for children under eight years of age.

Year End Tax Management

income for 1974.

Compare this income with that of recent years. If it's substantially different, you may want to take some action before the end of the year toward changing it - up or down.

Good management also involves figuring credits already earned toward paying your income tax. These include investment credit, tax withheld on wages and Federal gasoline tax. Also consider any tax due from investment credit recapture.

Next, compute the approximate amount of tax you will owe. Call your local Internal Revenue Service office for the tax rate, or use last year's schedule if you still have that. If the amount of tax due after credits is greatly different from past years, you may wish to take some action to change it.

Before you take such action, though, consider what effect it may have on your taxes in 1975. What about income, expenses, capital gains, number of exemptions, off-farm income, etc. for next year? Also, give some thought to changes in tax rates, investment credit, surtax and related factors that are being considered in proposed income tax legislation.

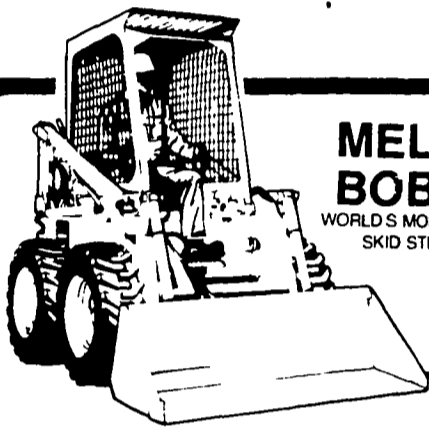
Tax management is only one part of your total farm business management. The costs involved in adjusting income can easily outweigh

the tax benefits, cautions the economist. Interest, storage, cost of extra handling and price risk must be considered if you hold crops for later sale. And such tax-saving gimmicks as excessive investment in machinery are seldom justified.

There are several ways in which farmers can still affect their current taxable income, says McAllister. These include: shifting income or expenses in such a way as to even out taxable income from year to year; timing purchases to use investment credit and depreciation to best advantage - either this year or next year; setting aside part of their income in a "tax sheltered" retirement plan; averaging their income; and listing miscellaneous deductible expenses and taxable income that are often overlooked. In this last category consider the costs of business travel, farm business magazines, legal and accounting services and small cash purchases.

Two helpful fact sheets on year-end tax management, as well as the Farmers Tax Guide, are available free from county extension offices in Newark, Georgetown and Dover.

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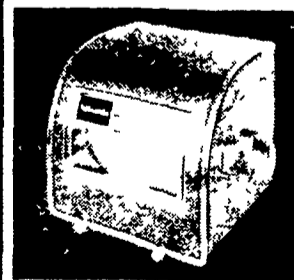
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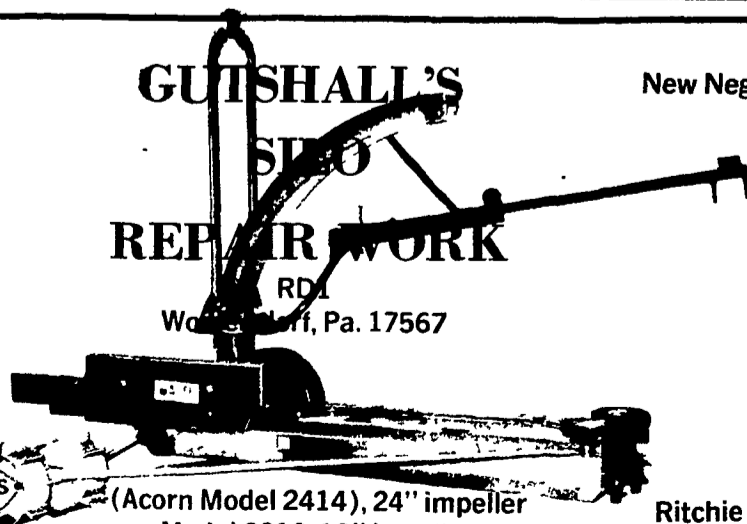
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