

**On being a farm wife
- And other hazards**
Joyce Bupp

Emotions will run high this week as farmers and city relatives alike respond to the battle cry of Uncle Sam: "It's time to pay your income taxes!"

While millions take the easiest way out and submit the simple 1040 form, calculation of farm taxes is something of an art unto itself. And to further complicate matters, decisions on what is and what is not deductible seem to change with as much predictability as the wind.

This year's version of the Internal Revenue Service game rules and regulations offer a brand new hair-raising goodie for farmers, something labeled by our farm accounting service as the "alternate income tax."

It sounds innocent enough, and is truly an alternate. If the total farm income reaches a certain level, what

was previously non-taxable, suddenly becomes taxable. Some alternate, huh?

Mostly, the ruling affects farms with earnings from capital gains on the sale of some farm asset, like dairy cows for instance. Farmers could once balance the gains from the sale of cattle against the investment credit. But now, if the farm income reaches a determined level, the tax must be figured in two different ways, hence the "alternate" label.

And here's the clincher: you must pay the HIGHEST amount of tax from two ways of figuring the same income. My blood boils every time I even think of it.

In all fairness, I think I'd like to have an alternate place to send my tax check - like to my favorite church or charity. If they can have an alternate, then why can't I?

Western Berks 4-H

Dairy Club elects officers

The Western Berks 4-H Dairy Club held its first meeting of the year at the home of William Leshner.

New officers elected include: Mark Moyer, president; William Leshner, vice-president; Lori Leshner, secretary; Karen Leshner,

treasurer; and Donna Stump, reporter.

Following the meeting, the group judged cows in the Hoard's Dairyman Cow Judging. Awards will be given to the highest junior and senior. Reported by Donna Stump.

Lime important for vegetable growers

UNIVERSITY PARK — Recent research has shown that the proper use of lime can play a vital part in helping vegetable growers gain much higher efficiency by lowering production costs.

Lime can play a significant role in reducing the plant uptake of toxic elements, improving yields and increasing nutrient uptake and levels.

Lime supplies or makes available several important plant nutrients including phosphorus, calcium, and magnesium. Lime also depresses the uptake of several elements including manganese, zinc, and potassium.

Avoiding manganese toxicity is one of the main benefits of liming. Some crops such as red beet make very poor growth on highly acid soils, likely as a result of toxicity related to the excessive uptake of manganese. Reduction in leaf zinc by liming may not be desirable but this is usually offset in producing vegetables by applying fertilizers containing ammonium-nitrogen which enhances the uptake of zinc and prevents a deficiency.

Research results have also provided some interesting information on the role that liming plays in controlling nutrient supplies when compared to fertilizer application. In studies with the four most important vegetable crops, sweet corn, snap bean, tomato, and cabbage, when the best lime treatment and the best fertilizer treatment were compared, the lime treatment had nearly as great an effect as the fertilizer treatment in increasing total yields.

A good liming program can be responsible for nearly one-half of the potential yield

increase from lime and fertilizer additions. In considering other production costs, lime is thus still a very good value.

Whether lime supplied adequate quantities of calcium and magnesium depended on the type applied. While all three lime types studied had similar effects in raising soil pH, the calcitic and calcitic with 3 percent Mg types increased the percent saturation of calcium substantially, but caused only moderate increases in percent saturation of magnesium. The dolomitic type, however, raised calcium saturation to 58 per-

cent but increased magnesium saturation to 24 percent, which was 6-fold that of the unlimed check.

A good compromise between the calcitic and dolomitic types could be a calcitic type with 3-5 percent magnesium which would supply reasonable quantities of both calcium and magnesium. In fact, the calcitic with 3 percent Mg lime resulted in as high or in some cases higher yields as when the dolomitic type was applied even though the soil magnesium was only 3.9 percent saturation before liming.

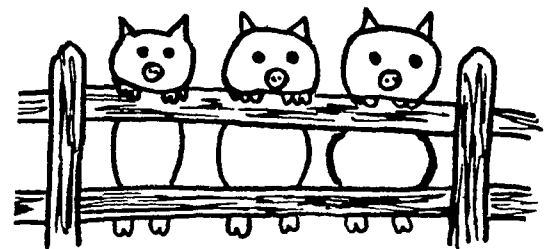
Contrary to what has been believed, these studies have

shown that finely-ground limestone will increase plant nutrient supplies quickly. For example, in one snap bean experiment, calcitic lime applied at 4 T/A increased leaf calcium by 28 percent just 45 days after being applied while a comparable application of dolomitic lime increased leaf magnesium by 65 percent. This demonstrates that dolomitic lime can supply magnesium rapidly enough to remedy most deficiency problems and that it need not be applied in more costly fertilizer. It also shows that it is practical to apply lime on rented land.

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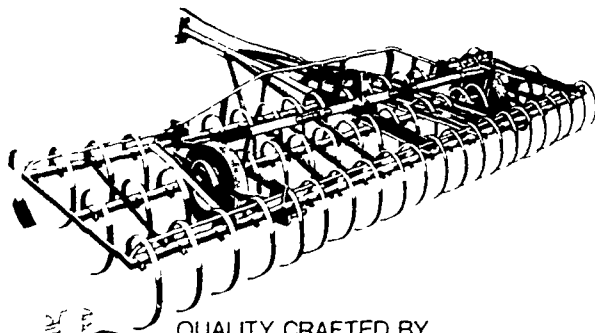
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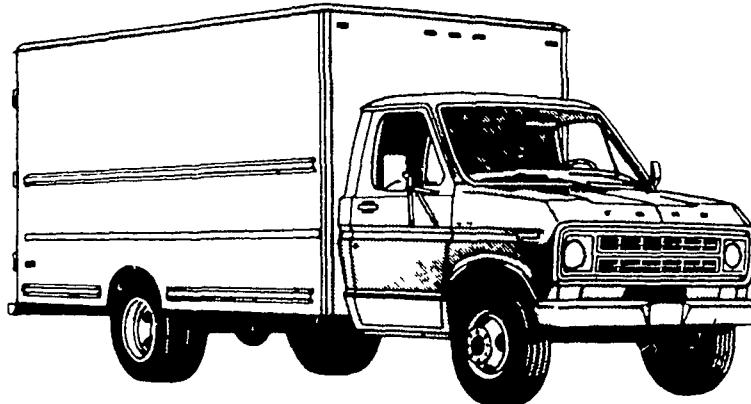
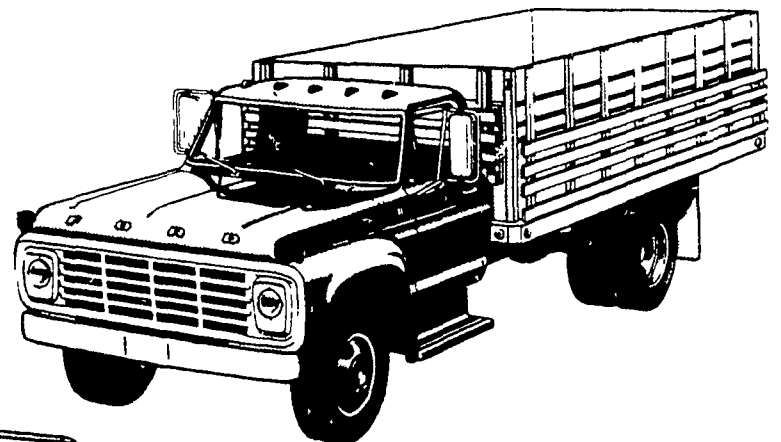
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