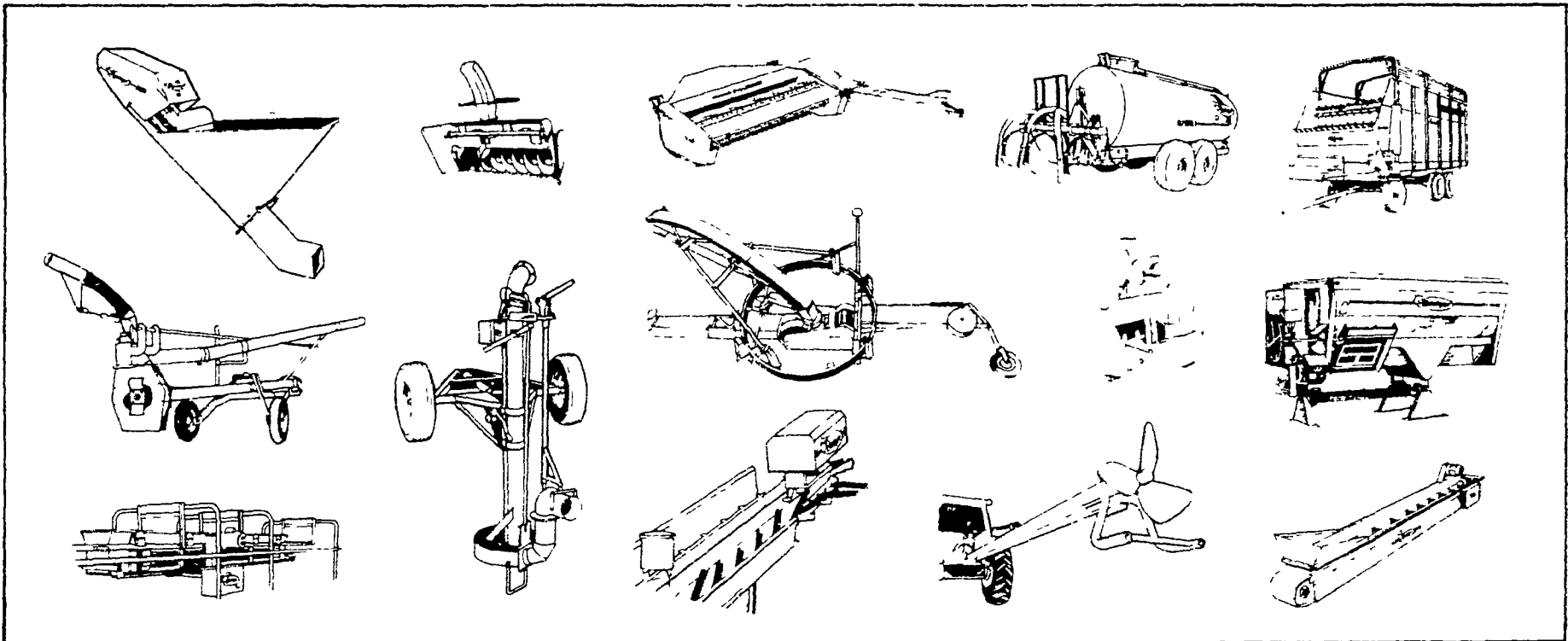


REDUCE YOUR 1980 INCOME TAX

Take Advantage of Investment Tax Credit and Depreciation Allowance

If you replace an old machine this year you may be able to...

1. Reduce your capital investment by claiming Investment Tax Credit
2. Reduce your taxable income with an additional depreciation deduction for 1980
3. Improve efficiency and production with a new machine
4. Lower maintenance cost with a new machine
5. Get a higher value on your trade-in



The investment tax credit will help to reduce your Federal income tax up to 10% of the cost of buying Badger Northland equipment.

Depreciation may reduce your current tax liability even more!

The credit directly reduces your Federal income tax dollar for dollar up to \$25,000 and \$60 on every dollar in excess of \$25,000. Any credit which you are unable to use in the current year may be carried back and utilized to obtain a refund of Federal income tax paid in the three previous years. The remainder, if any, may be carried forward to reduce such tax in the seven succeeding years.

All new and used Badger Northland machines purchased and used in business or for production of income qualify for the credit. (Used machines purchased are subject to \$100,000 investment limit per taxpayer. There is no limit on new machines.) The full 10% credit is available if the machine purchased has a useful life of at least 7 years. If the useful life is less, the credit is scaled down as follows:

Useful Life	Investment Tax Credit
5-6 years	6-2/3%
3-4 years	3-1/3%

Generally, the credit may be obtained on the total purchase price of the machine. If you are trading in your old machine for a new one, some investment tax credit claimed in previous years may be recaptured.

Whether the machine is paid for in cash does not affect the amount of the investment tax credit.

If the machine is disposed of before its claimed useful life is exhausted, the credit is recomputed and may be wholly or partly recaptured.

A combination of the investment tax credit and depreciation could substantially improve your cash flow.

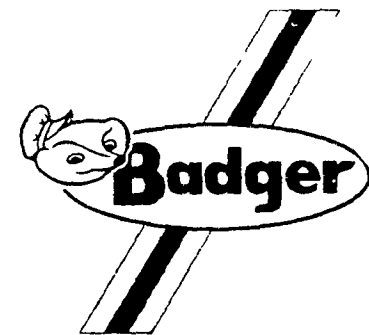
For example:

Assume that your joint Federal income tax liability for 1980 is expected to be	\$18,000
If you decide to purchase 2 new Badger Northland Forage Wagons for \$40,000, your tax liability may be reduced by:	
The investment tax credit	\$4,000
The 20% bonus first year depreciation $\$2,000 \times 36\%$	720
The normal double declining depreciation assuming an eight year useful life $\$2,000 \times .36\%$	360
Total Reduction	\$5,080
Reduced Federal Income Tax Liability	\$12,920

(* Assumed marginal tax rate of 36%)

The example assumes ADR depreciation (12 year convention) and a calendar tax year. If you are taxed on a fiscal year basis, your liability may be even less.

Check with your tax advisor to determine the exact benefits of purchasing Badger Northland machinery before December in your particular circumstances. And that is not all, for you will be able to reduce your future tax liability by claiming depreciation on the remaining undepricated cost.



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