

Vineyard vision

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grow and spread on the six arms of which three arms are on one side of the main stalk and three on the other.

Also, during those early years of vine growth, the buds must be pinched off, or the vines will try to produce. If that is allowed remarked Cromer, the vines will be weakened and production hindered for several years.

Not until the fourth year will a grower allow the vines to produce a modest crop. Cromer added, "In the fifth year if the grapes have progressed normally, they will produce a bumper crop."

"If grape vines are cared for properly, they can and will produce 40 years or more. Many vineyards in France and Italy have been producing for 80 years," he said.

Tying the vines on the trellis is an important part of maintaining the vineyards. Cromer stated that tying, weeding and pruning are never-ending jobs and part of his continual maintenance program during the spring, summer and early fall.

Quarry Hill Vineyards are maintained and harvested by hand. Cromer noted that many vineyards in Europe still are harvested and cared for by manual labor. Machines damage the fruit too easily, therefore, hand labor

produces a higher quality product, he said.

Cromer harvested approximately about 4 tons off the four acres this year.

Once the grapes are harvested, the wine-making process begins. The grapes are stemmed and pressed into juice by machine, then transferred into a fermenting tank. As the fermentation progresses, Cromer tests the juices periodically for alcoholic content and other variables required by law. When fermentation stops, the sediment and dead yeast cells settle and are drained off. Then the wine becomes a clear white, burgundy or red beverage.

The grape grower commented, "Quarry Hill Winery would not have been possible without the 1968 Limited Winery Act which has permitted grape and fruit growers in the state to build a winery on their premises and sell up to 100,000 gallons in one year."

Recently, stated Cromer, an amendment was passed to that Act stating that any winery may have three extensions of premises. He explained, "This means that the owner of an existing winery may own three other premises and sell their product from those locations."

But, Cromer credited his successful first year to Carl Hasler, the winery expert from Penn



Brockett's Ag Advice

By John E. Brockett
Farm Management Agent
Lewistown Extension Office

Underpaid taxes are going to get expensive.

The new tax reform act of 1981 allows IRS to charge interest at prime rate for underpaid taxes. For 1981 underpaid taxes, that means a charge of 20 percent.

If you thought 12 percent was expensive what is your verdict now? How can you avoid this penalty?

File By March 1
As a farmer you can file your

State, the Cumberland County Extension Service and owners of vineyards in neighboring counties.

Cromer a retired federal employee, looked around his new taste-testing room at the winery and commented, "I really made a 360-degree turn from my other profession in the federal government. When I first started out I thought it was going to be a hobby, but now it has turned into a full-time job — making wine, maintenance of vineyards, tons of paper work. Nevertheless, it is mine and I enjoy it all."

income tax return by March 1, and pay all taxes due. A few reminders if you intend to do this:

✓ If you file anytime after February 20, send it in some manner that gives you a dated receipt of mailing. If you don't and your return gets hung up in a center somewhere it will be late. If you have a dated receipt of mailing, you can send a copy (never the original) to the IRS proving you mailed it in by the deadline.

✓ Interest is not charged from the March 1 date to the date received. Anything received after March 1 is automatically pro-rated to the 4 quarters of the year. You would pay interest on 25 percent of the tax due from the previous April 15, on 25 percent of the tax due from June 15, on 25 percent of the tax due from September 15, and on 25 percent of the tax due from January 15, 1982.

✓ Allow yourself plenty of time to get your records into shape and get your tax return done. If you hire a tax practitioner to do the job, make sure he or she has the time and the necessary information to get it done.

Pay Quarterly Estimates
Most people other than farmers and fishermen, who do not have sufficient taxes withheld from salaries, must pay a quarterly estimate. This is a fairly simple procedure and consists of one of two things. Either estimating

fairly accurately (within 80 percent) the tax due or using the previous years tax paid and dividing it into four equal parts. The estimates are due on April 15, June 15, September 15, and January 15.

Farmers have the option to pay a quarterly estimate. This gives them up to April 15 to file their final tax return.

Some self-employed people with unequal or uncertain income such as farmers pay a small sum on the first 3 dates then a final larger payment on January 15.

Quarterly estimates should be filed with a 1040 ES. This is a simple form that merely requires your name, social security number, the amount sent in, and a date. No detail on how you figured it is required.

Estimate By January 15

If a farmer pays a final estimate by January 15, this will usually be sufficient with some 'ifs.' It is at least 80 percent of the final tax due or 100 percent of the previous years tax paid. Some reminders if you intend to do this

Send it in in some manner where you get a dated receipt. For the same reasons as those given previously.

Send it in with the final (Jan. 15) portion of the 1040 ES.

Do not send in the other 3 portions of the 1040 ES.

This will extend your final filing date to April 15.

Social Security Tax

Don't forget that the social security tax is part of your taxes due. It should be figured for any estimate payments made.



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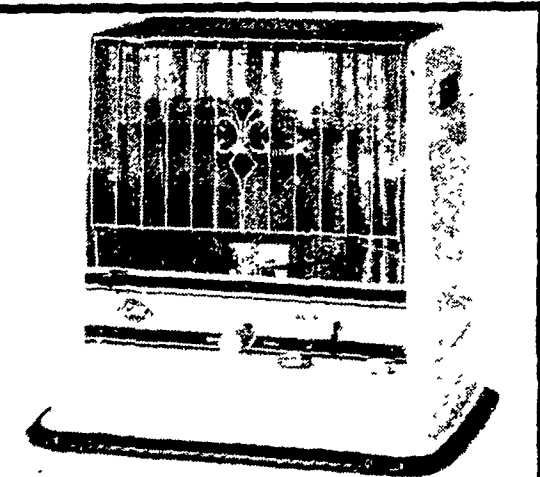
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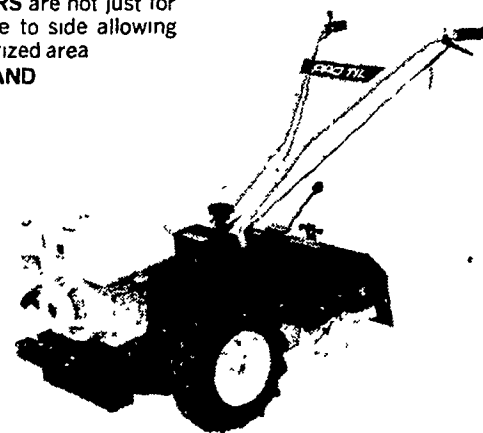
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