

Outstanding conservationists attend Arizona awards program

LITCHFIELD PARK, Ariz. — Outstanding conservationists from every section of the nation participated in the 35th annual Goodyear Conservation Awards Program, held here, Dec. 10-13, at the Wigwam Resort Hotel.

Honored guests will be 106 representatives of the 53 first place conservation districts in the competition sponsored by The Goodyear Tire & Rubber Company in cooperation with the National Association of Conservation Districts (NACD). From Pennsylvania came David S. Coble, Hershey, and John Witmer, Millersburg, of the Dauphin conservation District.

Among the events scheduled on the vacation-study program were tours of the 12,360-acre Goodyear

Farms, a pioneer in desert agriculture and a proving ground for farm equipment and methods since 1917; an address by Scott Buzby, Goodyear executive vice president, and visits to points of interest in the area.

Special guests were Clarence Durban, Plain City, Ohio, NACD vice president; James E. Lake, Fort Wayne, Ind., NACD program specialist, and Eugene Savage, Madison, Wisc., vice president of the Association of State Soil Conservation Administrative

Officers. Officers of the Newspaper Farm Editors of America and the National Association of Farm Broadcasters also will attend.

The Goodyear Conservation Awards Program provides recognition to conservation districts and individual conservationists in the 50 states, Puerto Rico and the Virgin Islands. Nearly 3,400 grand award winners have made the previous trips to Arizona and Florida since the program began in 1947.

Steenwyk is ass't Extension agent in York Co.

YORK — William L. Steenwyk has been appointed to Penn State's

Cooperative Extension Service staff as an assistant Extension agent assigned to York County. His appointment was effective Oct. 15.

In his new position, Steenwyk will be responsible for the York County Extension educational program in field crops. He will also be responsible for some of the agricultural programs involving 4-H youth.

A native of Zeeland, Michigan, he holds a bachelor degree in crop and soil science from Michigan State University.

Prior to joining the York County Extension staff, Steenwyk was a farm chemical and technical supervisor for Estech Inc. of Holland, Michigan (formerly Smith-Douglass Fertilizer Co.)

The York County assistant agent served on the board of directors of the Michigan Pesticide Association since 1978.

Shorthorn Assn. seeks executive officer

OMAHA, NE — Richard Prentice, Fulton, Mo., president of the American Shorthorn Association, has announced the formation of a search committee to review candidates for the position of executive secretary-treasurer of that national beef cattle breed organization headquartered in Omaha, Ne.


Prentice said that quality and popularity of the Shorthorn/Polled Shorthorn breed has been increasing rapidly during the past decade. The leadership and foresight necessary to handle that pace of adjustment within the Association has dictated change, he said. Producers within the breed, he continued, will look to dynamic individuals who combine enthusiasm with leadership and the ability to guide and move the breed forward at a rapid rate in meeting its goals to serve the beef cattle industry.

The committee, Prentice said, will be reviewing applications as they are received in an effort to fill the position vacated by the resignation of James W. Shirley. Prentice said Shirley left the organization after nearly three years of dedicated service to Shorthorn producers who ap-

preciated his efforts during a period when rapid change was seen developing with the breed.

During his tenure, the new concept of the breed, "The Changers," was brought forth and the American Shorthorn Association and its members began a change in its attitudes toward progressive development.

Persons interested in making application for the position as the top executive officer of the American Shorthorn Association, may contact Prentice directly at R2, Box 137A, Fulton, Mo. 65251.



Brockett's Ag Advice
By John E. Brockett
Farm Management Agent
Lewistown Extension Office

TAX PLANNING

Tax planning really starts with a good set of records. It is difficult to do an effective job of money management, including tax management, without records. They are essential in making a decent tax estimate. Let's look at a list of tax management aids provided by records.

Records help you avoid leaving out deductible expenses—every \$100 of missed expense items costs the average farmer \$30 in taxes.

Records help to determine when to sell capital items for maximum tax benefits. Each \$100 of sales shifted from ordinary income to long term capital gains saves about \$18 in taxes for the average farmer.

Records are essential for accurate depreciation. Purchase dates, prior depreciation, etc help determine present years depreciation, depreciation recapture, and remaining balance in the case of traded items. Each loss of \$100 from the depreciable base of a capital asset will cost the average farmer \$6 per year in taxes.

If your tax return is audited, a good record will go a long way in explaining and supporting the items on your tax return.

Historical records

One question I get is "How long must I keep my records and supporting evidence?" There are official and unofficial answers to this question.

Income and expense records must be kept officially for three

years after the date the return is due or filed or two years after the tax is paid whichever occurs later. Unofficially I would suggest keeping the records for at least 5 years.

Records of capital purchases, including depreciable property, must be kept as long as they are needed to figure the basis of the property. What does that mean in time? First if it is depreciable property, it means keep the records for at least three years after depreciation runs out. For non depreciable capital assets such as land, it means three years after you sell it.

Example: You purchase a tractor in 1982. You pay cash of \$8,000 plus a trade in item with a remaining basis of \$1,200. What records need to be kept and for how long?

The records you need are the purchase date, purchase price, and prior depreciation of both the trade in item and the new tractor. You may also need verification of whether the new tractor is actually new or used when you purchased it.

Another record will be the allowed, the amount used, and the recapture (if any). "How long?" is another question. For proof of purchase and cost basis you will need to keep the records until 1990 if you used ACRS as your depreciation method. If you used ACRS - Straight Line, you will have to keep the records until 1991, 1997 or 2010, or three years after you sell or dispose of the tractor.

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