Capacity (Gallons)	Diameter	Length	Gauge (Thickness)	Weight (Pounds)	Price FOB Quarryville
285	3'0''	5'6''	12	278	• 130.00
550	4'0''	6'0''	10	549	225.00
550	4'0''	6'0''	7	751	280.00
1,000	4'0''	10'8''	10	827	332.00
1,000	4'0''	10'8"	7	1,129	417.00
1,000	5'4''	6'0''	7	1,028	388.00
1,500	5'4''	9'0''	777	1,388	522.00
2,000	5'4''	12'0''	7	1,735	635.00
3,000	5'4''	17'11"	7	2,432	858.00
4,000	5'4''	23'10"	7	3,130	1082.00
4,000	8'0''	10'6"	1/4"	4,195	1504.00
5,000	8'0''	13'7"	1/4"	4,484	1744.00
6,000	8'0''	16'2"	1/4"	5,123	1934.00
8,000	8'0''	21'6"	1/4"	6,475	2424.00
8,000	10'0''	14'0''	1/4"	6,712	2368.00
10,000	8'0''	26'10"	1/4"	7,825	2859.00
10,000	10'0''	17'0"	1/4"	6,956	2622.00
12,000	8'0''	32'0''	1/4"	9,135	3324.00
12,000	10'0''	20'6''	1/4"	8,074	2982.00
15.000	8'0''	40'0''	5/16"	14.023	5025.00
15,000	10'0''	25'6''	5/16"	12,858	4647.00
20,000	10'6"	31'0"	5/16"	15,105	5888.00
25,000	10'6"	38'9''	3/8"	23,883	7638.00
30,000	10'6''	46'6''	3/8"	27,923	8845.00

Tanks are fabricated in strict accordance with the specifications of Underwriters' Labratories. Inc Exteriors of underground tanks are coated with black asphaltum paint Exteriors of above ground tanks are coated with red primer STI-P3 system of corrosion protection for underground steel storage tanks available at an additional charge We can provide 'timely delivery anywhere from 4 locations: Manheim, Quarryville, Stoystown, PA; and Clarksville, VA. Contact us for delivery costs. We invite inquiries by phone or mail.

# **USED STEEL FUEL STORAGE TANKS**

Capacity (Gallons)	Diameter	Length	Gauge (Thickness)	Weight (Pounds)	Price FOB Quarryville
275	27''	5'	14	250	<b>'60</b>
3,000	5'4''	17'11''	7	2,432	150 to 300
4,000	5'4''	23'10''	7	3,130	250 to 400
6,000	8'0''	16'0''	1/4"	5,588	360 to 420
8,000	8'0''	21'4"	1/4"	6,981	480 to 560
10,000	8'0''	26'8''	1/4"	8,375	600 to 700
12,000	10'0''	20'4''	1/4''	8,000	700
13,000	10'6''	20'4''	1/4''		800
14,000	10'0''	24'8''	1/4"		900

Used tanks and used tank shells may not bear underwriters' label nor are coated with black asphaltum paint.

### **NEW GASBOY FUEL PUMPS**

Model	Description	G.P.M.	Price F.O.B. Quarryville
1230C	Complete w/counter, rotary hand type	20	126.00
60	12V DC w/meter	12	'372.00
72	115V w/meter	14-15	'375.00
1820	115V w/meter, w/cabinet	14-15	•413.00
1820K	115V, same as Model 1820 w/2 units, Keytrol	14-15	'513.00
390	115V w/Meter	14-15	·516.00

### NEW FILL-RITE FUEL PUMPS

Model	Description	G.P.M.	Price F.O.B. Quarryville
NP 701	115V w/Meter	14-15	'354.00

## Brockett's Ag Advice

**By John E. Brockett** Farm Management Agent Lewistown Extension Office

#### MANAGING TAXES

Farmers should spend some time on developing their tax management program or hire someone else to do it. Example: Why buy 1985 fertilizer now? There is only one reason for doing it. That is if a combination of discounts on the fertilizer and tax savings on 1984 taxes exceeds the cost (or loss) of interest on the money used to make the purchase. If there is no tax savings because there are no taxes, then the discount alone must offset that interest. The answer to this problem is step one in tax management.

Should you sell cows or steers or logs or land in 1984 or should you sell all or part of the item in 1985? This one becomes a little more complicated than the fertilizer problem because (a) will the cost of keeping the item be greater than the entire tax, (b) will prices be higher or lower later, (c) will the buyer still want the property later or (d) do you even have taxes to pay?

#### Let's Start

Estimating your 1984 tax consequences can be done. It will require (1) a good set of records and (2) last years tax return.

First, get your record book in shape. Then add up all of your income and expenses. Subtract the income from the sale of capital items such as dairy or breeding animals, timber, and land. Then subtract the expenses from the income. Multiply the result by 1.2. That is your cash farm return. Now turn to your 1983 return. Find line 53 on Schedule F and subtract the amount on that line from the above answer. Now you have an estimated farm profit. Compare it to the amount on line 19 of 1983 form 1040. How much above or below is it? Next take your 10 month capital sale income and add to it an estimated income from capital sales for November and December. Multiply that answer by 0.4. Compare the result to line 13 on the 1983 form 1040. Is it above or below?

Now that you have an idea of whether the 1984 taxable income is higher or lower than the 1983 taxable income, you are ready to make some decisions.

#### If Higher

Decide: (a) should I try to reduce it, (b) do I have investment credit left over or will I have investment credit from purchases this year, or (c) will I actually be further ahead leaving it higher?

If (a): If you answer yes to this, the fastest way to reduce it is to buy fertilizer, feed, seeds, or supplies ahead. Second is to buy machinery. Third is to buy buildings.

If (b): You have opened up some additional questions. Is the available credit greater than last year? If so you may wind up with a very similar situation to last year.

If (c): Sometimes reducing taxable income can cost you money, especially in the \$5000 to \$7000 area. This is where earned income credit is the greatest. It will probably be high enough to pay all or most of your social security tax.

#### If Lower

Decide: (a) should I reduce it further, (b) leave well enough alone, or (c) raise it.

If (a): Use the same answer as in (a) above.

If (b): Sometimes nothing is the best solution.

If (c): Raising it to take full advantage of all available deductions and credits can be the best move. Raising it would entail selling extra commodities such as corn or holding off on expenses until January.



#### GIGANTIC SELECTION

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