

Tax mgt. can provide ag savings

FLEMINGTON, N.J. — Tax management is a very important part of an overall farm management plan on the farm. Farmers should consider some of the provisions in the tax laws that can mean savings to them.

Some of these may be particularly applicable to the farm, others are available to all who file IRS forms and pay income taxes.

There are some minor changes in the tax laws. So, that should be the first step. Check them out. A good review of these changes appear in the new Farmers' Tax Guide. Hunterdon County Extension has its usual supply for distribution and will mail them out a day or so after Christmas. Meanwhile, farmers can pick up a copy at the Cooperative Extension office in the Extension Center, Rt.

31 and Gauntt Place, Flemington, N.J.

Taxable Income Shifts

There are a number of ways taxable income can be shifted to later years, and legally. The shift essentially is to years when taxable income might be lower. There are ways to adjust income and expenses if 1984 is particularly high or low. There are some purchases that could be made now before year end, as an example.

We advise reviewing the Farmers' Tax Guide, or better still talk to your accountant or other financial advisor to better know what you can do and what you cannot do in adjusting income.

Helpful Information

Bob Latimer, Cooperative Extension's Farm Management Specialist at Rutgers, has put

together a tax management packet in his recent issue of "Farm Business Management... News and Views."

He lists the tax changes applicable to farmers, provides his tax management suggestions, and some do's that can effectively adjust income.

Latimer advises that the first step is to estimate the income tax for the year. To aid in the estimation, he provides a worksheet, which very simply takes you through the steps.

If you'd like a copy, stop by the office, or give us a call at 788-1339.

We do stress the importance of a good farm records system. It's an essential to a sound farm business operation. We have a farm accounts book for a nominal price. Better still, though, would be one of the modern, computerized records systems available.

One is "Agrifacts," the result of a merger of Agway's farm accounts program and Farm Credit Service's "Agri-facts." This is a most effective management tool

for year round operation, not just year end tax information.

Still another farm accounts system is New Jersey Farm Bureau's. It's administered by FB's Business Management Services.

Yes, consider the accountants available through the yellow pages. You may prefer the personal touch, the opportunity to maintain much of your own information and then consult with an expert for direction and the calculations.

Whichever you prefer, if you are not satisfied with your present system, make a New Year's resolution to look at the options. It's timely!



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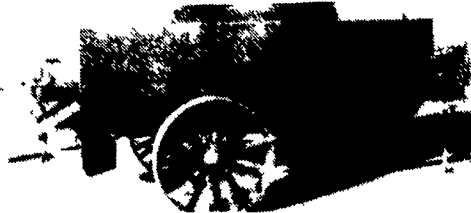
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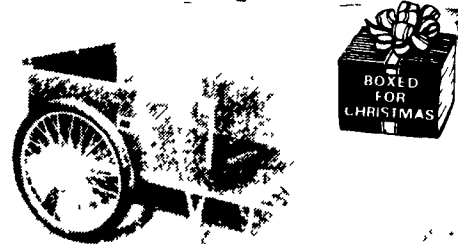
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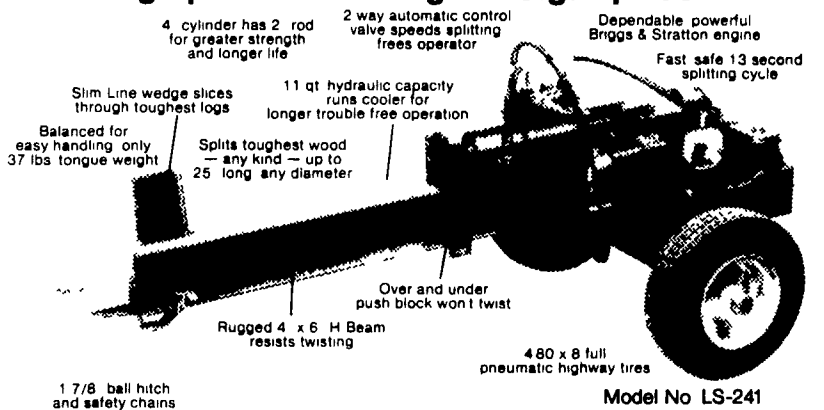
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