



## Brockett's Ag Advice

By John E. Brockett  
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Lewistown Extension Office

### Payables and receivables

One of the biggest problems for a farm business is unpaid bills or accounts payable. They cause a farm business to pay more for doing business in extra interest charges, loss of cash discounts, and loss of flexibility for bargaining.

They must be paid with money earned long after those items were used in the business. Finally they can mean using capital equity to pay operating expenses. Accounts payable hurt more than your farm business.

They also hurt the farm supply and service businesses to whom they are owed because it means

that those businesses now have less money to work on. Result - they have to borrow more at a cost, they may lose out on some cash or quantity discounts, or they may even go under.

This in turn costs all of their other customers money because the business may have to mark everyone up in order to cover the cost of the unpaid bills. End Result: Unpaid bills or accounts payable are a drag on the entire agricultural community.

**Prepaid Expenses**  
Tax management, early order discounts, and opportune purchase times are all good reasons to buy

input items ahead. They should be inventoried if you really want an accurate analysis of the year's business.

**Accounts Receivable**  
If accounts receivable are more than 30 days old, you as a farmer will feel some of the pressure the suppliers feel. The biggest question mark on accounts receivable is will they be paid and when. If you have some, put them on the inventory. If you have more at the end of 1985 than 1984, you should possibly look for another market unless it is due to something reasonable such as a higher production level.

**Tax Meetings**  
In my area for 1986 I will be conducting 3 tax meetings and 1 workshop. The meetings will be:

- Centre Co. - Willowbank Building (Old Hospital) - Feb. 5 (7:30 p.m.).
- Juniata Co. - Extension Office, Courthouse Annex - Jan. 29 (7:30 p.m.).
- Mifflin Co. - Room A, 2nd Floor, Courthouse - Feb. 3 (7:30 p.m.).
- The workshop will be: Mifflin Co. - Basement Meeting Room, Courthouse - Feb. 13 (9 a.m. to 4 p.m.)

### Nitrogen needs for nurseries

**NEWARK, DE.** - Commercial nursery operators can obtain better growth on woody ornamentals by using a combination of slow-release and supplemental liquid nitrogen, says University of Delaware extension horticulturist Sue Barton. She says studies at Auburn University show that timing of these fertilizer applications is important so that plants receive nitrogen when they are most actively growing.

Auburn researchers found that plants given a standard rate of slow-release (Osmocote) and supplemental liquid nitrogen in the

spring had a lighter leaf color than those receiving Osmocote plus spring and fall applications of liquid N. Plants in the study which received 1 1/2 times the base rate of Osmocote experienced growth rates similar to those receiving Osmocote plus spring and fall supplemental liquid N.

Based on the economics involved and the potential accelerated breakdown of slow-release fertilizer during a hot summer, Barton suggests the use of a combination of Osmocote plus spring and fall applications of liquid N.

Results of another Auburn study indicate that nursery operators could save money by eliminating an unnecessary mixing step when surface applying fertilizer to non-blended growing media, Barton reports. That research showed no difference in plant response to three fertilizer application methods—pre-plant incorporation, surface application and dibble application.

#### Tax Mimeo

If you want a summary of the highlights of the tax law changes that affect farmers plus the major parts of income taxes that farmers should know, ask me for a copy of my 1985 Tax Mimeo. Some County Extension Offices have copies of this mimeo available.

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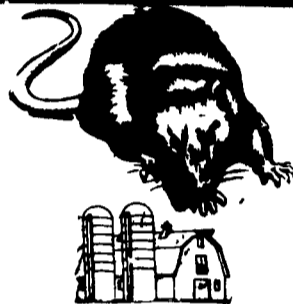
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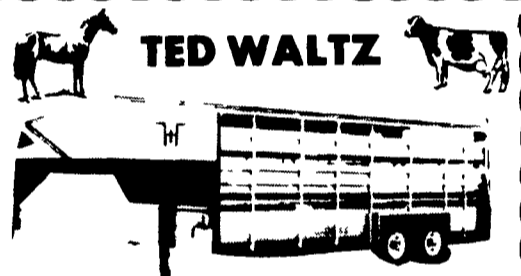
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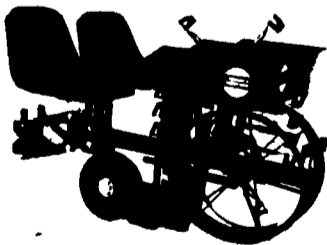
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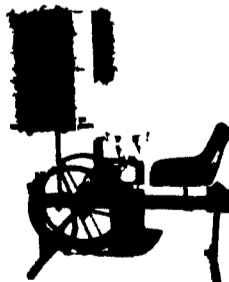
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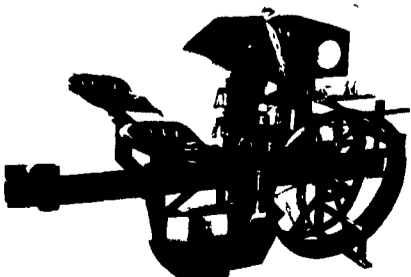
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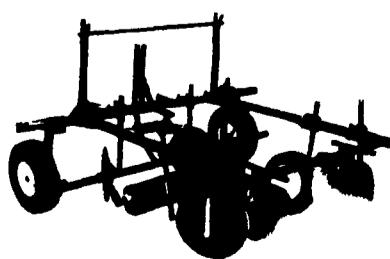
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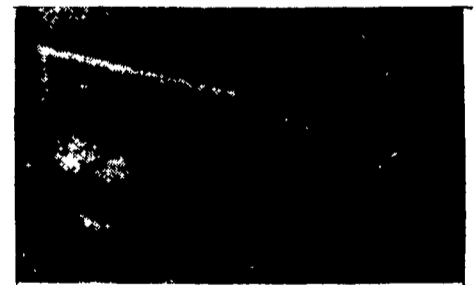


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