

Extension Advice Saves On Farm Income Taxes

Dr. George W. Campbell, Jr.

Farmers in Apache, Cochise, Gila, Graham, Greenlee, Navajo, Yavapai and Yuma counties saved thousands of dollars this year by cutting down the amounts paid in income taxes that were not legally due. Most Arizona farmers and ranchers consistently overpay their federal income taxes by not knowing about, and claiming, allowable exemptions, deductions, exclusions and investment credits.

A rancher in Navajo County had always reported sales of cull cows, heifers and bulls as ordinary income instead of capital gain. In one year he had overpaid his income taxes by \$657.

A rancher in Yavapai County had never taken depreciation on the room in his home he used as his ranch office or on his office furniture. In the last 10 years, he had overpaid his income taxes by more than \$2,500 by not doing so.

A citrus grower in Yuma County did not know that part of the costs of his 20-acre orchard that had just reached commercial production, was eligible for investment credit. He filed an amended return and got back the \$1,400 he had overpaid for not having taken the investment credit to which he was entitled.

Seventeen Graham County farmers who attended the University of Arizona Extension Service's six-week Farmers' Income Tax Short Course this year estimated they had overpaid

Dr. Campbell is an Extension Economist. This report by him reveals how Agricultural Extension is keeping abreast of new problems of agriculture.

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changes in time-use may be made. The term plan is used rather than schedule. It does not sound so rigid! One homemaker found it helped to assign jobs a priority under the headings of: GOTTA, OUGHTA and HOPE TO. She says, "Don't put off the GOTTAS and OUGHTAS; putting off makes jobs harder since you suffer through them mentally and they still aren't done."

Another homemaker comments,

Your Fair Exhibit Can Be Made Better; Get These Circulars

With county fair season in the offing — and state fair after that — readers of Progressive Agriculture will appreciate availability of two bulletins which are timely and helpful.

These two are Extension Circulars 192 and 286, which you can pick up at the county agent's office in your county. No. 192 has the title, "Vegetables, Fruits — Select Them, Show Them," with Harvey F. Tate, Extension Horticulturist, as author.

This circular covers the preparation, selection and showing of fruit and vegetable exhibits at fairs. Its 20 pages are chock full of advice which will help you prepare better exhibits, and to exhibit them better.

Two U of A agronomists, Dr. R. E. Dennis from Extension and Dr. A. D. Day from Experiment Station, are co-authors of the 26-page circular, No. 286, "How to Exhibit and Judge Field Crops." This circular can be a help to show judges as well as exhibitors.

It tells how to get your exhibits ready, with special reference to cotton, threshed grain seed, ear corn, sorghum, sheaf exhibits and even peanuts. It has several pages of small drawings of crop seeds, and of the weed seeds which are too apt to be mixed with them.

their income taxes the previous year by more than \$3,500.

Income tax instruction for Arizona farmers and ranchers has been a part of the Extension Service's program since 1958. Increased emphasis is being given to income tax programs in 1964 because of the need to acquaint Arizona farmers and ranchers with the provisions and implications of the new 1964 Tax Law now in effect.

"Most overworked homemakers set their standards too high. My advice is not to strive for perfection." Another says, "After accomplish-nothing days, tell yourself, 'There's always tomorrow'."

Being the "chief executive" in charge of homemaking is a big job. To make the most of time and energy of the homemaking team, requires management, decision making, as well as physical labor.

E. S. TURVILLE



A Canadian who farmed in Pennsylvania, and then built a monument of more than 30 years of county agent work in Arizona, passed away last May at Prescott.

E. S. Turville, born in Canada, farmed for a few years in Pennsylvania before coming west.

He first joined the Extension Service in 1920, as Pinal County Agent, was a soils specialist four years, then in 1930 went to Prescott, as Yavapai County Agent. He served in that position until 1941, then parttime, retiring in 1954. He lived in Prescott until his death last May 15. He is survived by his widow.