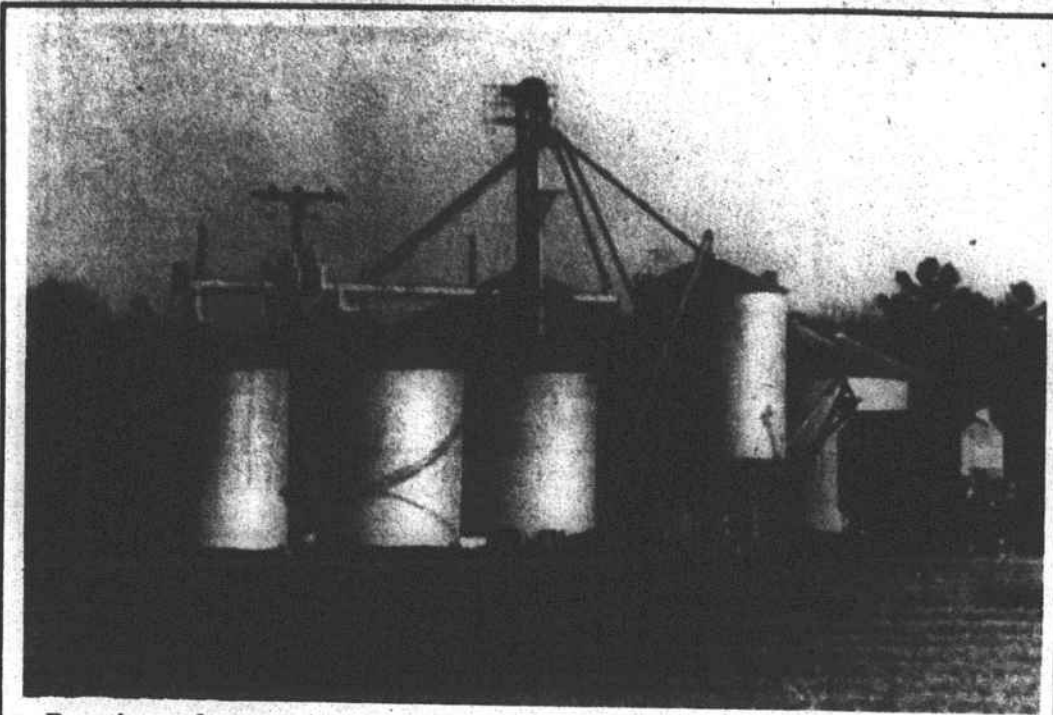


# Lifestyles



**Prominent feature**  
These grain storage bins loom over the horizon in the Bethel area of Hoke County.

## Check out door-to-door pitches

When someone raps on the door with an offer you can't refuse, take a few minutes to think it over. It's true that many good products are sold door-to-door. It's also true that some salesfolk can be a problem.

If you're thinking about buying something expensive, such as an appliance or house repairs, take your time.

If the sales person convinces you that you really do need this product, check with local dealers first. You may find you can get the same product locally at lower costs.

If you do decide to sign on the dotted line, remember your rights. For example, if you sign a contract that calls for credit payments, the seller must give you a form you can return within three days -- if you change your mind.

### On the Front Burner

Alice Pettitt  
Home Economics Agent



He must also return your downpayment.

**Women and Wills**  
A woman needs a will and for good reason. For no matter if you are a wife, mother or single head of household, you own property, you probably have a car, savings or other bank accounts, insurance and personal items such as jewelry or furniture. That means you have something of value to leave others when you die.

If you don't have a will, your estate will be distributed by the

state. And since the State has a set procedure to follow, it may not distribute your property as you would have liked.

Wouldn't it be better to make sure your husband, children and others get the things you want them to have? That means having a will.

You can also use your will to name a guardian for your children and to name the executor of your estate.

#### Cherry Nut Bread

- 1/2 cup shortening
  - 1 cup sugar
  - 2 1/4 cups flour
  - 2 teaspoons baking powder
  - 1/2 teaspoon salt
  - 1/2 cup milk
  - 1/4 cup maraschino cherry juice
  - 1/2 cup chopped nuts
  - 1/2 cup chopped maraschino cherries
- (See FRONT BURNER, page 5B)

## Some tree growers miss federal tax incentives

Many forest landowners pay too much federal income tax because they fail to take advantage of the legal deductions, credits, and preferential tax treatments which are incentives to increase timber production, according to Rick Hamilton, Extension Forestry Specialist, North Carolina State University.

For instance, under a new federal law, landowners may claim a 10% tax credit and a seven-year write-off of out-of-pocket reforestation costs of up to \$10,000 per year.

The law applies to reforestation expenses incurred after December 31, 1979.

Individuals, corporations, partnerships and estates are eligible, but trusts are not.

Costs of site preparation, seeds or seedlings, labor and tools, and equipment depreciation are included.

Several landowners have sold timber in the last year and these people also can cash in by paying less income tax.

Timber is a capital asset which if owned for over one year and sold, qualifies for long term capital gains income tax treatment. Under capital gains, only 40% of the net long term capital gains is taxed as income.

Most landowners would qualify particularly if they sell timber infrequently.

Landowners selling timber frequently also qualify, but they should consult a tax expert and forester before selling timber to be sure that their method of selling timber meets the IRS requirements.

In addition, any costs of selling the timber as well as the landowner's original cost in the timber are subtracted when calculating gain.

Annual deductions of forest management expenses may be claimed even if no forestry income is realized during the year. If a

### Extension News

Willie Featherstone Jr.  
County Extension Chairman



**Income Taxes for N.C. Timber Growers**, which is available from your County Extension office. This publication will explain and list the federal tax benefits available to private forest landowners.

landowner itemized deductions, costs of short life tools, equipment maintenance, salaries, wages, fees and equipment depreciation must be taken in the year incurred.

Taxes, interest payments, protection costs, timber stand improvement costs and timber insurance premiums may also be claimed as deductions each year. However, these latter expenses need not be claimed annually if the landowner does not need deductions. In that case, the landowner should keep a record of these costs, as they may be subtracted from the sale price of the timber when it is sold and will result in a reduced taxable income.

For more information refer to the publication **Federal and State**

### 1985 SPRING CONSERVATION RETREAT

With the extremely cold winter weather we have had and still more to come, it is refreshing to think that Spring will be here soon.

The North Carolina Agricultural Extension Service and the North Carolina Wildlife Federation will sponsor a Spring Conservation Retreat at the High Hampton Inn near Cashiers, in the mountains of North Carolina, on May 2-5.

This Spring Conservation Retreat is designed for individuals and families. A complete youth program is provided for youth ages 5 through 13. Teachers may receive 1.6 Continuing Education Units (CEU) from N.C. State University for participating.

## Hoke soil survey being distributed

By Donnie Harris  
District Conservationist

The Hoke County Soil and Water Conservation District has received the completed Soil Survey of Hoke County, and it is ready for distribution to the general public.

This survey provides maps and valuable information on the different types of soils in Hoke County, their suitability for cropland, woodland, or pastureland use, and potential uses for development.

The local Rural Development Panel in conjunction with the

Hoke Soil and Water Conservation District has scheduled a meeting for Tuesday, February 12, at the Agricultural Extension Office to assist the local citizens of Hoke County in understanding how to utilize this material.

The meeting is scheduled for 10:30 a.m.

The Rural Development Panel has invited a Soil Scientist from the USDA, Soil Conservation Service to assist with the program.

This will give residents an opportunity to ask questions about the survey and to receive one for your personal use.

**Document Matching**

Be sure to report all your income to IRS. It receives copies of statements from your employer, banks, and similar institutions to verify the income you report.

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