

## Agriculturally Speaking

By RUSSELL C. KING  
County Extension Chairman



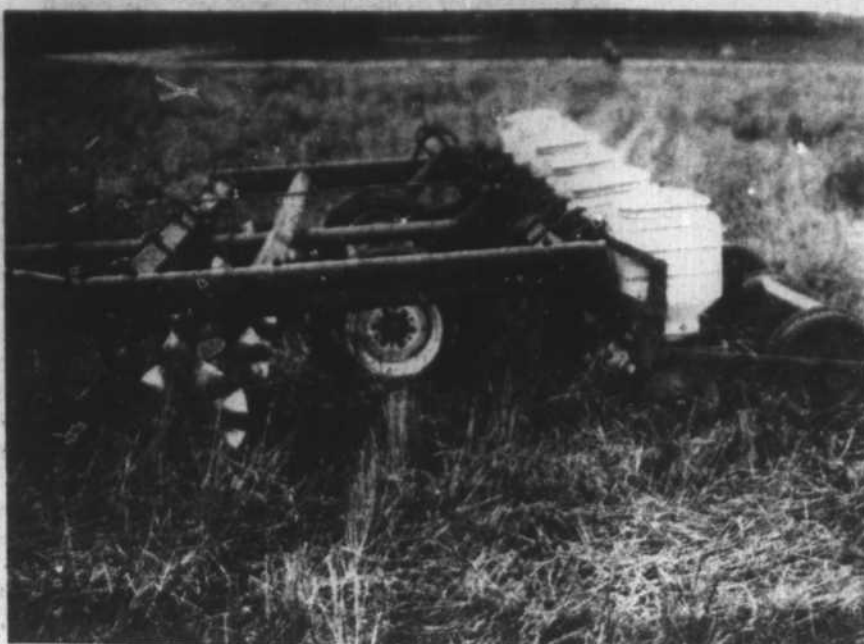
A great deal of tobacco will be stored on the farm here in Warren County during the 1985 season. Remember that this stored tobacco is subject to insect damage that can lower the market price when sold.

There are two major pests that attack stored tobacco. They are the Tobacco Moth and Cigarette Beetle. The worm stage is the most damaging when both insects feed at a high level during their development.

Sanitation is the most important step in preventing damage from these pests. All scrap tobacco should be removed from the storage area and the walls should be sprayed with *Bacillus thuringiensis*. Dipel, Bactospeine, and Stangard are all trade names of this insecticide. As the tobacco is stored, spray each layer with a fine mist. Do not wet the tobacco excessively, and cover the tobacco with a plastic cover. Never store tobacco on concrete unless it is protected from moisture by a plastic sheet.

The Cigarette Beetle is not controlled by *Bacillus thuringiensis*. Stored tobacco may have to be fumigated to control this pest. Caution should be taken in the use of any fumigant.

For more information on storing tobacco, contact me at the Warren County Agricultural Extension Office.



Purchase of no-till equipment or components such as that shown above can bring up to \$2,500 in tax credits for Warren County farmers, according to Soil Conservation Service officials. (Staff Photo)

## Soil Conservation Works For You At Tax Time

By DAVID E. HARRISON  
Dist. Conservationist  
Soil Conservation Ser.

The end of the year brings tax time and the search for deductible expenses. If you did some conservation work on your farm or purchased a no-till planter or drill this year, then you can make soil conservation work for you at tax time.

The 1984 North Carolina General Assembly passed legislation to encourage the use of conservation tillage equipment. Starting with the 1984 tax year, the purchaser of conservation tillage equipment can take a tax credit of 25 percent of the cost of the equipment up to \$2,500.

For this tax credit, "conservation tillage equipment" refers to planters designed to minimize soil disturbance in planting crops or trees (no-till planters) and also equipment to be attached to existing planters to produce the same effect (coulters, slot knives, etc.). It also includes equipment designed to minimize soil disturbance during woodland site preparation, such as K-G blades, drum-choppers, and V-blades. This tax credit is limited to one piece of equipment per year.

As an example, if you purchased this year an \$8,000 no-till drill for seeding small grain, soybeans and pasture, you could take a tax credit of \$2,000. If next year you purchased coulters and press wheels to adapt your corn planter to no-till you can take another 25 percent tax credit next year.

For permanent soil and water conservation measures like terraces, diversions, grassed waterways, etc. you may deduct expenses up to 25 percent of the gross income from farming in a taxable year. Any expenses over the 25 percent can be carried into the next taxable year and succeeding years, if necessary, to comply with the 25 percent limit.

Soil and water conservation expenses come from improve-

ments of land already used for farming but only if the expenses are for continuing farming. Deductible expenses include:

- earth moving and treatment such as leveling, conditioning, grading, terracing, contouring and restoration of fertility;
- the construction, control and protection of diversion channels, water courses, outlets, drainage ditches, irrigation ditches, earthen dams, and ponds;
- the eradication of brush; and
- planting wind-breaks.

Items that are depreciable, such as structures of pipe or tile and wooden, masonry, metal or concrete dams, must be depreciated and cannot be included as a soil and water conservation expense.

As an example, a farmer has a soil conservation expense of \$10,000 for terraces,

grassed waterways and field borders. He has a gross farm income of \$100,000 with \$20,000 of that being from cash rents. The allowable deduction is \$80,000 times 25 percent or \$20,000 (the gross farm income of \$100,000 less the cash rents of \$20,000 multiplied by the 25 percent limitation). The \$10,000 actual expense is less than the \$20,000 maximum allowable deduction, so the entire \$10,000 expense can be deducted.

If the expense had been \$25,000, the \$20,000 maximum allowable deduction could be taken this year and the remaining \$5,000 could be applied to next year's income tax returns.

Exact requirements for tax credits and deductions should come from the state and federal Internal Revenue Services or from qualified tax consultants.

Remember, conservation pays, on the ground and at tax time.

## Officers Installed

By C. WANDA SEWARD  
Reporter

Mrs. Constance Davis recently spoke to the Three Point Youth Development 4-H Club on "Being Thankful to God." Mrs. Davis stressed the importance of the club members' coming years and being thankful for what God has given them. She reminded the members of those starving in Ethiopia and how fortunate the club members were to live here in America.

Mrs. Davis also installed the new club officers for 1985.

Members who received certificates were as follows: Wanda Seward, communications; Sharon Crews,

clothing; Pamela Ayscue and Tamela Ayscue, safety with household chemicals; Adrian Davis, junior leader; Joseph Crews, woodwork; Reginald Palmer, bicycle; William Mayfield and Daryl Davis.

Ten club members and six adult leaders were present. The meeting was called to order by our president, Adrian Davis, followed by the singing of the Negro National Anthem.

The meeting was closed with members saying 4-H Motto "To Make Best Better" twice.

Following adjournment, Miss Laura Davis and Mrs. Carol Tunstall served refreshments.

## Silver Star Club Meets

By LANA DURHAM  
And TARA BRAME  
Reporters

The Silver Star 4-H Club met Sunday, Nov. 18, at 3 p. m. in the home of Miss Lucetta Reid.

The club calendar and election of officers for 1985 were the major topics of discussion.

Herman Boyd, Jr., Timothy Jefferson and Travis Hargrove were welcomed into the club as new members. Mrs. Wendely Jefferson was welcomed as the activity leader.

The club expressed thanks to Bernita and Andrea Durham, who are leaving the club, for

all the help they have given.

John Jefferson, Jr., president, presided over the meeting. Gwendolyn Jefferson, secretary, read the minutes of the last meeting and a treasurer's report was read following the reading of the minutes.

The meeting was adjourned with the repeating of the 4-H Motto, "To Make Best Better." Miss Reid served the members refreshments following adjournment.

The next regular meeting will be Dec. 16, at 3 p. m. in the home of Mrs. Mary Wyche Durham.

## Vance County School Head To Be 4-H Keynote Speaker

By G. W. KOONCE  
Extension Agent, 4-H  
Dr. George M. Hood, principal of Aycock Elementary School in Vance County, will be the keynote speaker at the Annual Warren County 4-H Leaders' Awards Banquet at the Warrenton Lion's Den on Monday, Dec. 3, at 6:30 p. m.

Dr. Hood is a widely acclaimed educator in the public school system. He has served in many capacities in the school system including Edenton City Schools and Red Springs City Schools.

The speaker is affiliated with many state and national organizations including various North Carolina education associations and the



HOOD

National Associations of Middle School and Elementary School Principals. Dr. Hood has served as president of the Vance County Principal's Association and was named Vance County Principal for the Year for 1981-82. He has also served as delegate to local, state and national state and national leadership conference and conventions. As a Fulbright Fellowship Scholar, Dr. Hood

traveled to Turkey, India, Afghanistan, Pakistan, England and Germany.

He is married to the former Emily Walters and they have two daughters, Annice Florelida and Valeda Laurett. The Hoods reside in Henderson.

Two hundred invited guests are expected to attend the banquet, including 148 volunteer 4-H leaders, business, professional, government leaders and friends of 4-H. Certificates and medals will be presented to volunteer leaders who have completed a successful year in the 4-H program. Also, one of the volunteers will be recognized for outstanding leadership exemplified in the 4-H program along with other achievement winners.

Local sponsors are providing a sumptuous meal for the occasion. The menu includes chicken, ham, relish tray, snap beans, candied yams, rolls, cake squares, tea and coffee.

## Meeting Is Held In Local Church By Norlina Club

By STACEY FIELDS  
Reporter

The Norlina Youth Improvement 4-H club held its monthly meeting Monday, Nov. 12, at Norlina First Baptist Church at 7:00 p. m.

The meeting was called to order by the president, Davis Sledge. Following the devotion, Felicia Coleman, secretary, read the minutes of the last meeting.

The club's old business was the issue of the Thanksgiving baskets that our club distributes among the Senior Citizens of our community. It was moved and properly seconded that we do so this year.

New business was the election of club officers for 1985. It was motioned and seconded that the officers would remain the same as in 1984. Club officers will be: president, David Sledge; vice president, Evette Manson; secretary, Felicia Coleman; assistant secretary, Renee Kersey; treasurer, Anthony Sledge; and reporter, Stacey Fields.

The club received the 1984-85 4-H Project Selection Sheets which members discussed and completed.

It was also decided that the club would resume the educational topics each month.

The next meeting of the Norlina Youth Improvement 4-H Club will be Dec. 10 at the Norlina First Baptist Church at 6 p. m. New members are welcome to attend.

Dues were collected and refreshments were served following adjournment of the meeting.

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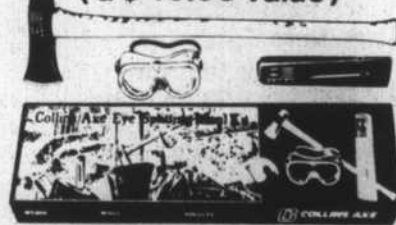


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