

Pains Accompany Fast Rise in Horse Numbers

Growing pains are accompanying the fairly rapid buildup of horse numbers in North Carolina. The horses themselves bear the brunt of the discomfort.

"It's nothing serious, I don't believe," commented Jim Heird, North Carolina State University horse specialist, "but some new horse owners make mistakes in caring for their animals. They have to learn, and while they are learning the horse may suffer a little."

Four of the most common problems are, 1. extended idleness, 2. loneliness, 3. over-feeding, 4. under-feeding. Specialist Heird has some tips that can help avoid all of these.

Idleness: This usually results when a horse is bought on impulse or whim. The horse is brought home, rode every day for a while and then left to stand in the lot or pasture after the novelty wears off.

"This is one of the worst treatments you can give a healthy, young horse," Heird said. "They need exercise and affection. They grow stale without it."

Solution: If a child expresses a desire to own a horse, let him or her ride at a boarding stable for a couple of months. Horses can be rented in most areas of North Carolina. This way, the child's genuine feeling and desire to own and care for a horse is tested.

Another point: The risks are greater that a boy will abandon his horse than it is with girl horse owners. Heird explains that boys, once they reach 16, seem to have more things to share their interest -- like cars, motorcycles and girls.

The second problem frequently encountered is horse loneliness. When only one horse is owned, the animal is likely to become sad and dejected in his equine way. Says Heird, "Horses have a herding instinct. They love to be with their own kind."

So, in this case, a minimum of two horses on the homestead is preferable in the horses' interest. However, it may not be in the interest of the family budget.

Feeding presents a broad problem area. Inexperienced horse owners apparently are under varying impressions of what and how much feed a horse requires.

"This is not a simple question," Heird explained. "In fact, it is rather complex."

First, horses require higher quality feedstuffs than cattle, for example. Hay should be top quality -- no molds or spoilage. Grain should also be of good quality, clean and free of spoilage. Oats, a favorite horse grain, are likely to be full of dust and foreign matter unless they are

cleaned specifically for horses.

Then there is the matter of amount. Heird believes he or no one else can make a general recommendation on how much to feed a horse. The amount will depend a great deal on how much the horse is being used.

"Most pleasure horses will do well on good grass or grass-clover pasture without any supplemental grain," the specialist said, "but only if the horse is being ridden infrequently -- say, once a week or less."

Too many horse owners stock their pasture too heavily. One to three acres per horse is required, usually. And this should be cross-fenced to allow the horses to graze one area while the other area is growing. This makes the most efficient use of pasture and reduces parasite danger. Parasite risks are highest on pastures that are grazed down close to the ground.

"A lot of cases where under-feeding seems to be the trouble are actually parasite problems," said Heird. "Horses should be wormed at least twice a year."

One of the best ways for horse owners to avoid feeding problems, the NCSU specialist believes, is to use commercial horse feed and follow printed recommendations on the feed bag. "This may not be the most economical feeding program," Heird commented, "but it probably will be the safest for an inexperienced horse owner."

BASEBALL

By Pete Fritchie

WASHINGTON, D. C. -- Baseball might be heading for another tension-packed spring, with both players and owners feeling they gave away too much last year, to end the strike.

It may be true that the owners need to modernize, and that there are grievances which should be corrected, in favor of the players. But it is also true that the players enjoy many advantages and benefits, more than the average employe, and they also have a fine pension plan, and more than three months off each year.

The players chose to turn to a sharp negotiator, who affronts the owners with boldness and publicity. Time will tell whether that was a mistake but if the game experiences another strike this spring, a number of people will begin to think so.

The average fan doesn't think playing conditions are bad enough to justify striking. In fact, they think the Major League player has a fine life with fine compensation.

Traditionally, Major Leaguers have been idolized by the fans and what Marvin Miller is doing is turning them into business men. That's certain to harm baseball and, as a result, its stars.

1040 U.S. Individual Income Tax Return Taxpayers Ask IRS

This column of questions and answers on federal tax matters is provided by the local office of the U.S. Internal Revenue Service and is published as a public service to taxpayers. The column answers questions most frequently asked by taxpayers.

Q) Are there lower tax rates for widows or widowers?

A) Yes, a widow or widower who can qualify may use the lower tax rates to compute his or her tax. You are entitled to the benefit for certain widows or widowers if your husband (or wife) died within the two years preceding the year for which the tax is being computed and you meet the following requirements:

- 1) You must have been entitled to file a joint return with your husband (or wife) for the year of death--whether or not you actually filed jointly;
- 2) You have not remarried;
- 3) You have a child or stepchild who qualifies as your dependent; and
- 4) You furnish over half the cost of maintaining your home, which is the principal residence of your dependent child or stepchild except for temporary absences.

Q) I spent over \$800 for an operation on my 22-year-old

son. I can't claim him as a dependent because he earns over \$750 and is not a student. Can I still deduct his medical expenses on my return?

A) Yes. You may deduct medical expenses paid for a person you could claim as a dependent except for the fact that he or she had income of \$750 or more, or filed a joint return with his or her husband (or wife). This means that all other dependency tests must be met, including your furnishing over one-half of the person's total support for the year.

Q) I received a \$2,000 Federal disaster loan to repair damage caused to my business by tropical storm Agnes. The loan was cancelled and the debt forgiven. Does this have any effect on my taking a casualty loss deduction?

A) Yes. You must reduce your casualty loss deduction by the amount of the cancelled loan. If you have already taken the casualty loss deduc-

tion by amending your 1971 return without taking into account the cancelled loan, you must include the cancelled amount in your 1972 income to the extent the deduction reduced your 1971 tax liability.

In case the cancelled amount of the loan, plus any insurance reimbursements, exceed your adjusted basis in the property, you have a gain from an involuntary conversion. For more information, see IRS Publication 547, "Tax Information on Disasters, Casualty Losses, and Thefts." It's available free by writing your Internal Revenue district office.

Q) Which of my home expenses can I deduct?

A) Homeowners who itemize their deductions may deduct the real estate taxes paid on their property and the interest portion of their mortgage payments. Utility costs, repair and maintenance expenses are not deductible.

Improvements to a home or property are considered capital expenditures and are added to the property's basis. For more information, see IRS Publication 530, "Tax Information on Deductions for Homeowners." It's available free by writing your Internal Revenue district office.

Australia panel orders equal pay for women.

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Brandt negotiator will sign German treaty.

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Cities in Spain are seeking new Ford plant.

Italian Government faces intraparty strife.

Swiss approve Common Market treaty.

Seniority again target of Congress reformers.

Looking at WASHINGTON

Carcinogens

Harrison Wellford, writing in "Atlantic Monthly" says the Food and Drug Administration has approved five drugs for animals with estrogen-like activity to speed up growth -- all replacements for the recently-banned stilbestrol (DES), now known to cause cancer in laboratory animals, and used for years as an animal feed.

Wellford says the Agriculture Department, which is supposed to have a practical and accurate system to test for residues of such drugs before FDA approves them, has no such testing method. And, moreover, he says all five drugs approved by FDA are suspected of being carcinogens--as was the recently-banned DES.

In that the National Cancer Institute has taken the position that any drug which increases the carcinogenic burden in man ought to be avoided, the Wellford charge should be one of the first investigations of the 93rd Congress opening next month.



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Unemployment

One of the basic fallacies in the unemployment concept in some states pertains to job classification. Recipients of public handouts who claim unemployment often receive these funds because there's no suitable job for them, not because there is no available work.

There has been much groaning and moaning from Hollywood in recent years and prominent actors have remarked over the high unemployment rate among actors, wondering what can be done about it. The answer should be that these actors and actresses find other jobs.

There will be no end to our high unemployment and constantly rising unemployment if the concept of having a suitable job is allowed to replace the long-held American tradition that one accepts the available job, when unemployed. Already we have too many actresses and actors in Hollywood and New York remaining idle and drawing unemployment pay because they have no suitable role!

Other shrewd deadbeats are also figuring out the system increasingly and they too find no suitable work--and let the average taxpayer feed them. Progress has been made in recent years to counter the growth of this concept and resulting abuse in some states and one hopes it will spread to all.

At Christmas play, and make good cheer,
For Christmas comes but once a year.
--Thomas Tusser.


Silent night, holy night,
All is calm, All is bright.
--Joseph Mohr.

'Twas the night before Christmas, when all through the house, Not a creature was stirring, not even a mouse.
--C.C. Moore.

Bunsei Sato, Liberal Japanese Democratic Party candidate:

"I figure that if I can shake 15,000 hands, it is certain that I will be re-elected."

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