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Hi-tech farmer ushers in '90s

By BRUCE STAPLEY After nine years of cashcropping 1,200 acres, Steve Grove, 18th Ave., Markham, has

entered the era of hydroponic farming.

Steve recently bought into a franchise, thought to be the first

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using only water and nutrients. "There's no soil," explains Steve. "The nutrients are carried in water. No pesticides are used

so the product is pure." The spray-free aspect of the hydroponic method is something Steve believes will appeal to to-

day's environmentally conscious consumer. "With some of the sprays used in farming today, it can rain three days and they won't wash

sumer runs them under the tap for only a few seconds?" The operation's known as 'Greens Alive.' Steve hopes to line up 14 franchise-holders

off," he notes, adding, "so how

will they wash off when the con-

across Canada. Steve and his partner, on whose Omemee property the operation has been established, has acquired the rights to an area that extends from Yonge Street on the west to Peterborough on the east and from Lake Ontario on the south "to as far north as we want

We purchase a complete package," explains Steve. "They train us. The lettuce is grown in a unique greenhouse that is both labor and energy efficient."

Seeds are planted at one end in a plastic tray. Four weeks later, they're transferred onto a con-

veyor. Eight thousand seeds will be planted each week with an anof its kind in North America. He'll grow three types of lettuce ticipated harvest of 6,500 heads

weekly. Seed-to-harvest will be eight weeks in the summer and twelve weeks in winter. The greenhouse

is solar-heated with a propane

furnace available when required. "It will be a 52 week-a-year. operation," says Steve. "Once we get it rolling, we'll never shut down. This way, we can guarantee deliveries every

Steve admits the cost to the consumer will be more than that charged for regular imported lettuce, but the product will be: superior, he claims. It will arrive : at stores only a day out of the greenhouse.

The product will be marketed : as 'Salad Minute.' Each airtight : bag sold will contain a mix of Boston, Romaine and Leaf

The lettuce will be "fed" on a diet of nitrogen, potash and phosphorous along with the many micro-nutrients found in well water.

An 80,000 litre water feed tank is located under the greenhouse.

As the water runs past, roots soak up the nutrients required.

"It's a hi-tech operation, but it; all comes down to the basics of farming," says Steve. "I think it could be the future of farming, especially with so much good farm land becoming residential; subdivisions."

The soil-less method of growing: vegetables is the result of 17 years of testing, explains Steve.

"It's pure," he stresses. "Acid rain will never touch the product. Insects will never infect it either. We're controlling our environment."

Steve sees the hydroponic method as revolutionizing farming from a labor standpoint as

"It's a five-day-week venture,

rather than seven like most farm operations," says Steve. "We: know our receipts and expenditures and this beats regular; farming." Steve anticipates the first

harvest in April. When the opera-; tion gets rolling, they plan to hire: six people to look after the seeding harvesting. Meanwhile, he'll will continue! to nurture his lettuce crop as it

makes its way along the

Farm tax legislation is difficult

conveyor.

By RALPH WINSLADE,

Farm Business Advisor There are many gray areas in the tax rules.

An amendment made a year: ago may clarify, to some extent, in which year a business must include a cheque issued near year's! end. Strangely enough, it; depends on the post office.

An expense deduction is allowed if payment for a purchase is made by the end of the year. Payment can mean you dropped into; a supplier and handed him a cheque or cash.

Payment is made on the day you handed it to him. It can also mean you sent a cheque to him by first class mail.

Let's assume you wrote a cheque on Dec. 31, 1988, to the mill for \$5,000 for feed supplied in Dec. 1988. If you put it in the mail on Dec. 31, 1988, it is an expense for 1988. If you put it in the mail: on Jan. 2, 1989, it is an expense: for 1989.

A receipt of income is just the opposite of an expense.

Let's assume you shipped \$10,000 worth of cattle to market on Dec. 28, 1988. The treatment of income, for the cash basis farmer, will depend on both the date on the cheque and the date on the envelope.

A cheque dated Dec. 30, 1988, will be 1988 income for the farmer if the envelope indicates it was mailed by the packer on Dec. 30 or 31, 1988. However, if the envelope indicates it was mailed on Jan. 2, one can argue it; is 1989 income. If the cheque is dated Jan. 2, then it is 1989; income.

The net result of this approach: is that both the buyer and seller ; must put the cheque in the same; year's business.

Because a packer or a mill ! operator is on the accrual basis, it makes little difference in which year it is included. The planning should be done by the tax basis farmer.

If the buyer and seller are both cash basis farmers, they should be consistent in the year of treatment. This is particularly true for family transactions.

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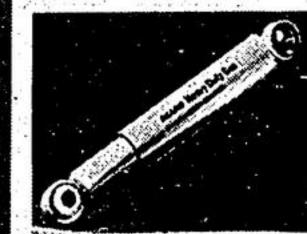
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