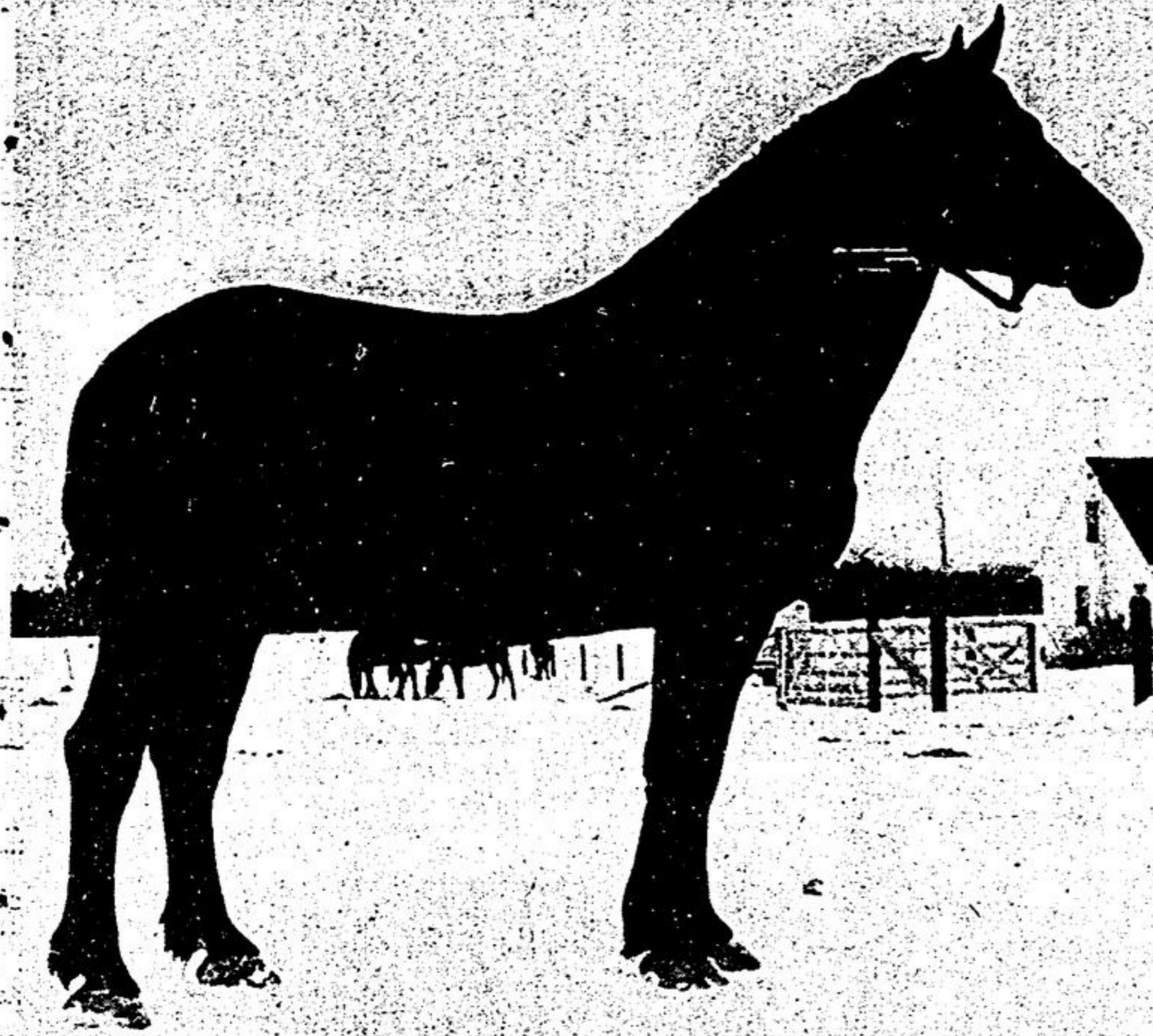


**Farm**

**Tribune**



**Prized show horse waits out winter**

The long winter months are lazy days for show stock, like this beautiful Percheron, owned by Donameer Farms, Markham. This entry, one of several retained for show purposes, stands in the snow-covered corral, 19th Avenue, east of Dickson's Hill. —Jas. Thomas.

## Farm transfers pose problem

By A.A. Wall, Agricultural Representative for York-Region —YORK REGION - In a recent report on tax changes, my understanding of the arrangement may have been off base in several ways. One point, however, I now realize I missed badly. I suggested that the transfer of a farm was a lot easier now, with no gift tax. What I should have known was that, while the gift tax is off federally, the provincial government has one now, that's basically the same as before.

In one way, it discourages anyone wanting to give stuff away even more, because the donor now must outlive the gift by 15 years. So on our high priced land, the situation for a son taking over a family farm, hasn't really changed. This means that some special thought now on arranging a farm business among members of a family is a pretty good idea. Putting it off continually hasn't worked out well very often. Changing the form of ownership may well be an answer for some. Partnerships or a company within a family, often are good means for getting ownership shared between two or more members, and can work with the tax system better than individual ownership. Progress in making these plans has been slow lately, because of the tax changes. Now that we know, there is good reason to move ahead. Generally, the big advantages in a partnership or company come when those

in it are still young. The new tax structure will be just about the same as before, for partnerships. A minor change is that depreciation will be charged to the partnership, and income then distributed to the partners for tax filing. When a farmer sets up a company, his tax rate will be the same as any small corporation, 25 percent on the first \$50,000 annual income. An important point on farms too, is that property can be transferred to a partnership or corporation without capital gains tax, as long as the owner has an interest in the new setup. So there are many angles to look at. The first move is to get a good system going for records, and the next probably is to discuss the possibilities with local accountants and lawyers.

Don Dunkeld

## Corn grower wins award

ATHA - A special award for excellence in corn growing will go to Donald Dunkeld, R.R. 2 Claremont. Announced by The Producers of Funk's G-Hybrids, it is in recognition of Mr. Dunkeld's production of a 113.7 bushel corn yield. This count will be entered in the nationwide record books of Project:200. Project:200 is a high-yield corn growing program aimed at increasing corn yields and per-acre profits.

Over 5,500 corn growers throughout the U.S. and Canada are participating. Mr. Dunkeld's yield was made with Funk's G-5150 a high capacity hybrid variety specially suited to this area. The Project:200 field was planted on May 10, 1971 in 32 inch rows. Plant population at harvest was 22,500 per acre. Mr. Dunkeld's total combined fertility program included 152 lbs. actual 'N'; 80 lbs. actual 'P' and 40 lbs.

actual 'K' per acre. A herbicide was used. The Project:200 yield was harvested on Sept. 28, 1971 at which time the grain had reached 36.9 percent moisture. Under the national Project:200 rules, a minimum of two acres must be machine harvested from not less than four adjacent rows running the full length of the field, shelled and converted to No. 2 corn. All figures must be validated by a disinterested witness.

## FREE - Anti-Rabies Vaccination Clinics

The Canada Department of Agriculture, Health of Animals Branch, in co-operation with The Regional Municipality of York will conduct clinics for the vaccination of dogs and cats against rabies at the following centres:

<b>SCHOMBERG NOBLETON</b>	<b>MONDAY, JANUARY 24, 1972</b>	Township Garage 9:30 a.m. to 12:30 p.m. Fire Hall 2:00 p.m. to 5:00 p.m.
<b>AURORA</b>	<b>TUESDAY, JANUARY 25, 1972</b>	Victoria Hall 2:00 p.m. to 7:30 p.m.
<b>MAPLE KING CITY</b>	<b>WEDNESDAY, JANUARY 26, 1972</b>	Municipal Building Garage 9:30 a.m. to 12:00 noon Fire Hall 1:30 p.m. to 4:30 p.m.
<b>NEWMARKET</b>	<b>THURSDAY, JANUARY 27, 1972</b>	Fire Hall, Main St. 2:00 p.m. to 7:00 p.m.
<b>KLEINBURG WOODBRIDGE</b>	<b>FRIDAY, JANUARY 28, 1972</b>	Fire Hall 9:30 a.m. to 12:00 noon Fire Hall 1:30 p.m. to 4:30 p.m.
<b>SHARON MOUNT ALBERT</b>	<b>MONDAY, JANUARY 31, 1972</b>	Community Hall 9:30 a.m. to 12:30 p.m. Community Hall 2:00 p.m. to 4:30 p.m.
<b>KESWICK BELHAVEN</b>	<b>TUESDAY, FEBRUARY 1, 1972</b>	Community Centre 9:30 a.m. to 12:00 noon Township Garage 1:30 p.m. to 4:00 p.m.
<b>PEPPERLAW SUTTON RICHMOND HILL</b>	<b>WEDNESDAY, FEBRUARY 2, 1972</b>	Community Hall 9:30 a.m. to 12:00 noon Sutton 1:30 p.m. to 4:30 p.m. Town Garage 1:00 p.m. to 7:00 p.m.
<b>MARKHAM THORNHILL STOUFFVILLE</b>	<b>THURSDAY, FEBRUARY 3, 1972</b>	Arena 9:30 a.m. to 12:30 p.m. Farmer's Market 2:00 p.m. to 6:00 p.m. Fire Hall 2:00 p.m. to 7:30 p.m.

This service is offered FREE to all pet owners and they are urged to present their dogs and cats for Vaccination. Dogs to be on leash and cats properly restrained.

Canada Department of Agriculture, Health of Animals Branch  
The Regional Municipality of York.  
— Clip this notice for future reference —

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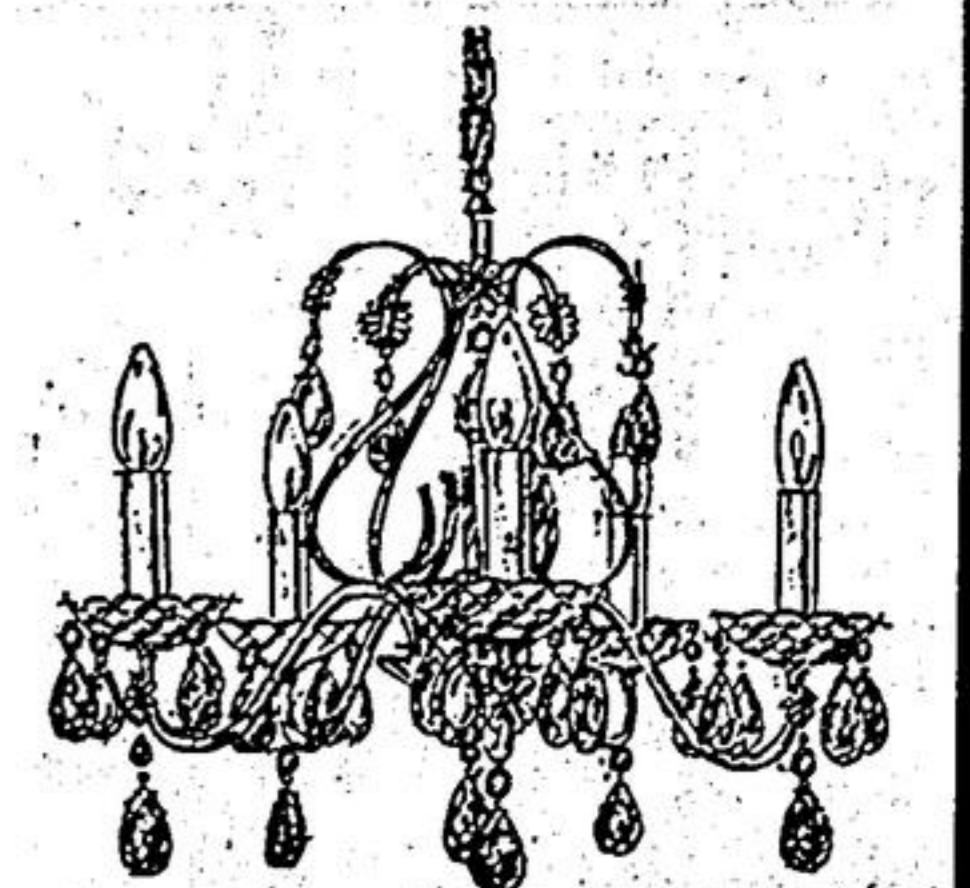
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