

Forest Service to offer interpretive ski tours

by MICHAEL P. JONES
Post Correspondent

The U.S. Forest Service will offer guided cross-country ski tours and snowshoe hikes through the Zigzag Ranger District this winter.

Herb Evans, information officer for the Zigzag Ranger District, said that two primary areas for the excursions will be in the Enid Lake area and around the Pioneer Woman's Grave loop.

According to Evans, there is no set rates, or times scheduled for the tours, but they will be organized when requested. Interested persons or groups should contact the ranger station.

Evans also said that

snow conditions and weather will play a role in when and where the tours will take place.

The winter outings are being called "interpretive," because participants will learn about the area's wildlife, flora and fauna, as well as

its history. Jan Engert, an information specialist with the district, said that the Enid Lake excursion will take about two hours.

She said the trail leading to the lake is located in a snow park area just below the west entrance to

Government Camp.

Terry Pearson, a Forest Service worker who will be conducting some of the tours, said that the lake area will be ideal for the study of the mountain environment in winter because of the wildlife that remains active during the

cold weather season.

The Pioneer Woman's Grave tour is located in the Barlow Pass area east of Snowbunny Lodge at the 4,155 foot level at the summit of the Cascade Range. It was named for Samuel Kimbrough Barlow, an early-day Clackamas

county pioneer who developed the first road in Oregon.

The grave of an unknown pioneer woman is beside the historic road, which played a vital role in the settlement of the territory.

Participants in this tour will be able to explore a

section of the old Barlow Road, which cut into nature's thick stand of trees. By using hand axes and saws, trees were cut down and stumps removed.

Engert said that the tours will take people through terrain that ranges from relatively easy to difficult.

She said that the interpretive tours would not be a ski lesson. All participants should have the required skills and proper conditioning to make the trip safely. For more information contact the Zigzag Ranger Station at 622-3191.

Clackamas County ESD seeks six percent increase

Superintendent Bob Burns of the Clackamas Education Service District presented a first draft of the ESD's 1982-83 budget to the ESD Board last week, saying it represented "the lowest rate of increase of any ESD general fund budget in over a decade."

He said, "Next year the

ESD levy will increase by the statutory six percent, while the total increase in the general fund budget will be between eight and nine percent."

According to Burns, the 1982-83 budget shows the ESD's dedication to "responsibility and responsiveness." ESD service

programs for county school districts will be maintained at current levels. No new programs or personnel will be added.

"I feel it's a responsible budget in light of economic times, but we have still been able to provide levels of service that are responsive to school district

needs." The budget still has a lot of hurdles to go over before it is finally adopted though, Burns added. He expects the process to be completed by late February.

Next, the budget will be the subject of a chief administrators' meeting where the superintendents

of all 28 school districts in Clackamas County will review it.

On Jan. 4 there will be a Budget Committee work session to further polish the budget. Then the Budget Committee meeting will take place during the regular ESD board meeting on Jan. 18.

During January and February, the school boards of all 28 school districts in Clackamas County served by the ESD will vote on the budget, Burns said.

They will vote on each of five individual "resolution programs." In order to be approved, each of the programs has to receive yes votes from two-thirds (19) of the school boards in the county.

The boards that vote for the program must also

represent school districts that enroll more than half the students in the county.

Finally, a public hearing of the budget is scheduled for Feb. 22, when public testimony can be heard.

"It's a laborious process," Burns said, "but it's also a very visible one. That visibility is how the ESD stays accountable to the schools and citizens of Clackamas County. It's one of the ways to insure local control of our schools."

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Tax planning is more important than ever

End-of-the-year tax planning is always an important part of any agricultural producer's business operations, but according to Gene Nelson, Oregon State University extension farm management specialist, it is even more important now.

"This year, tax management by farmers and ranchers will be significantly affected by the Reagan administration's Economic Recovery Act of 1981," says Nelson. "The new tax law will reduce individual tax rates up to 23 percent by the end of 1984."

Nelson stresses that tax strategies must be planned and put into effect now. After the beginning of the new year, all farmers and ranchers can do is record figures on tax forms, he says.

"Whenever next year's projected taxable income is less than the current year's income, there are opportunities for year-end tax management," says Nelson. "The Economic Recovery Tax Act of 1981 makes the opportunities even greater."

The first step in year-end tax management is to bring your business records up-to-date for expenses and income that have already been incurred in the current year. Then add in estimates of income and expenses for the remainder of the year.

These estimates can be based on last year's tax return. Referring to the previous year's return will help you avoid overlooking anything while listing income and expense items.

The second step is to make projections of taxable income and deductible expenses for next year. Then, if next year's projected income is less than the current year's, you will

want to examine strategies for advancing deductible expenses from 1982 to 1981 and postpone taxable income from 1981 to 1982.

"It is possible to go too far with this strategy," warns Nelson. Agricultural producers need to be careful that they don't shift too much income to 1982 and waste deductions in 1981. A way to avoid this is to carefully budget the income and expense situation for 1981 and to estimate these figures for 1982. This takes time and some careful calculating, but the benefits can be there in a lower tax liability.

"Because of the new tax law you might want to get some extra help from your tax advisor," Nelson suggests.

Sandy 4-H Club honored

Charles Daugherty of Molalla was named Stockman of the Year by the Clackamas County Stockman's Association at its 36th annual meeting, held last week.

Chuck Marsh, Sandy stockman and 4-H leader, presented trophies at the banquet to 4-Hers and FFA members who did outstanding work in the Stockmen's livestock feeding and carcass contest.

Eric Fenton of Sandy was among those to receive a trophy. He was swine carcass contest champion.

Mike McMahon received a plaque for his achievement in the beef and swine carcass contest, and the Sandy Prime Cuts 4-H Club was also so honored.

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