

Dr. Harl gives Medical Meanderings advice to farmers

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Talk to your attorney and accountant. Attend seminars. Read "everything you can." That's the advice to farmers from one of the nation's foremost experts on farm tax management. And he's talking about one of the biggest tax changes in 50 years -- the federal Economic Recovery Act of 1981.

The new tax laws hold many blessings for farmers who know how to use them -- and a few traps for farmers who don't -- said Dr. Neil Harl, in a recent seminar sponsored by the Oregon Wheat Foundation. Dr. Harl, an award-winning professor of economics at Iowa State University, spoke to a crowd of nearly 200 wheat farmers, lawyers and accountants October 2 in the all-day seminar held in Pendleton.

Among the advantages to farmers in the new tax laws: -- The increase of the unified federal estate and gift tax credit. Because of that increase, larger estates will pass tax-free -- from \$200,000 in 1982, up to \$600,000 in 1987. (Presently, the largest estate escaping tax is \$175,625). -- An unlimited marital deduction from the taxable estate of the first spouse to die -- eliminating the infamous "widow's tax," under which some families had to sell the farm to pay the taxes. The deduction also applies to gifts to a spouse. -- A faster way to write off purchases of farm buildings, machinery and breeding stock.

-- Crop-share rentals may now be used in the valuation formula. Previously only cash rentals were allowed.

Farmers should talk to their professional advisors before the end of the year -- especially farmers with estates valued at \$200,000, or those with complex wills of several pages, Dr. Harl advised.

Dr. Harl suggested these steps in estate planning before January 1, 1982:

-- Check to see if wills need to be amended; some should be changed before the end of 1981, based on the size of the marital deduction.

-- Delay changes in property ownership between spouses until after 1981, when unlimited transfer can be made without federal gift tax liability.

-- Check lease arrangements to assure eligibility for the special use valuation. Watch farming arrangements with uncles, aunts or cousins, because the definition of "family member" changes after 1981.

-- Disabled or retired individuals should check the new pre-death rules for meeting the "material participation" requirement. A surviving spouse of a deceased landowner should check the new special use valuation rules for "active management."

The Economic Recovery Act of 1981 holds some surprises for the unwary, Dr. Harl said.

"Anybody who is speculating in commodities futures had better check the new rules. They are under a tough new set of rules," he said.

Also: Although a surviving spouse will not have to pay estate taxes, that may leave a huge estate for the children to pay taxes on, after the death of the second spouse.

"If you are trying to plan the orderly passage of wealth through time, think not about the first death, think about both deaths," Dr. Harl said.

The Oregon Wheat Foundation is the newly formed non-profit educational arm of the Oregon Wheat Growers League, which represents the interests of Oregon's 9,000 wheat farmers. The first seminar sponsored by the Foundation was on oil and gas leasing.

Co-sponsors of the tax seminar were Walla Walla Community College and Blue Mountain Community College.

Almost a million teenage girls become pregnant every year in this country. About 300,000 have abortions. Only 5 percent give their babies up for adoption. Almost half of these girls will be pregnant again within a year, 80 percent within two years.

Teenage pregnancy is a big problem. Many of these girls come from broken homes, often with other problems of alcoholism, welfare dependence and child abuse (both physical and emotional). For some, pregnancy is viewed naively as an escape -- to become needed and loved by a baby. Unfortunately these girls are usually the most immature and least able to cope with the constant day and night strain of caring for a child. They often end up embittered and resentful of the child for taking away their youth.

Most pregnant teenagers, however, come from ordinary families without any serious problems. A recent survey showed that over half of all teenage girls would not view pregnancy as a bad thing for them at that time. If they only knew how drastically pregnancy would change their lives, they might fear it more.

What can parents do to avoid teenage pregnancy? What can we do as a society? A few suggestions follow.

It is not easy to parent a teenager. These kids can be moody, withdrawn, shy, insecure, hostile and sneaky -- and an hour later be sincere, loving, loyal, trusting, inquisitive and fun-loving! No wonder parents tear out their graying hair wondering whether their child will become a bank robber or president!

It's just as difficult for the kid. The secure world of childhood is gone forever and she must begin to break away from her parents at the same time her body is changing rapidly. This results in her being pulled six ways from the middle, so she acts like six different people.

A parent needs to give love and understanding, encouragement and firm guidance. Kids make a lot of mistakes and are easy to criticize. They need at least one compliment for every word of constructive criticism given. They need to be able to talk about their fears, frustrations and mistakes, so parents need to be good listeners. Teenagers need to know the rules of the family and stay within them or pay the consequences. The rules must change as the child gets older and is able to assume more responsibility for her actions. Rules show the child that her parents care about her. She needs to know that the rules are made for her benefit.

Regarding sex, the child should be told about all the physical and emotional changes she is going through and

Teenage pregnancy

should understand it is normal to be confused at times. Sexuality should be a topic which is easily discussed, though teenagers rarely bring it up due to embarrassment. Everyone knows that parents of a teenage girl need to be sure their daughter understands "what boys are after" and not to be "loose". The girl who uses sex to "gain love will always fail. Love is the giving of self to help someone else, unrelated to sex. Most young teenagers are simply not mature enough to make this distinction, and therefore aren't ready for sex.

Equally important, parents of teenage boys need to let their sons know how important it is to respect women. It seems that parents teach girls about sexuality and let boys learn about it from their peers. Boys deserve guidance, too! All teenagers need to learn that there are no short cuts to growing up to adulthood. Sex can be beautiful, but it can also be very harmful for immature teenagers, especially if it results in pregnancy. For this reason all teenagers should have a thorough knowledge of sexual functions and birth control measures. Hopefully, they will use good judgment in dating, but if they ever do decide to "go all the way" they had better use some type of birth control.

Discussion about sexuality needs to start when children are old enough to understand. Kids in the five-to-twelve age group are able to accept a lot without making a big deal of it. If they are given a good foundation of accurate knowledge, it will be much easier to discuss sex with them as adolescents. For this reason, sex education (whether in the home, church or school) should start in the pre-teen years.

The issue of teaching kids about the birds and bees is really only a small part of parenting. Being a good parent is a tough

job. It doesn't come naturally. Parents should use every chance they get to increase their knowledge of how to guide their children into becoming positive, happy and productive human beings. They should look for courses in parenting, such as "Parent Effectiveness Training" or "PET". Although parenting is difficult, it is the most important job many of us will ever do and the most rewarding. Just as modern medicine is working to prevent problems in the future, so must parents start from the day of birth to guide the child to his eventual goal of adulthood and independence. If you have questions about this subject, consult your family doctor.

'RAPE: How To Say No And Survive' to be presented

The Eastern Oregon Chapter of Parents Without Partners will present the program "RAPE: How To Say No and Survive," on Thursday, Oct. 15 at the Hermiston Jr. High School, 199 E. Ridgeway, at 7:30 p.m.

The presentation will be given by Umatilla County Sheriff Jim Carey and his wife, and will include a movie and a discussion.

There are no dramatized scenes or violence in the movie, but information on how a woman can avoid becoming

a victim of rape and how to survive a rape situation, said a spokesperson.

Donations to the Umatilla Co. Sheriff's Dept. will be accepted and be used to purchase Crime Prevention Programs to be used in kindergarten through sixth grades, said the spokesperson.

"The wise man looks for what is within, the fool for what is outside." Confucius

Willow Creek Dam designer promoted

Archie Milam has been named chief of design branch of the U.S. Army Corps of Engineers engineering division at its district office in Walla Walla. The appointment is a major milestone in Milam's 25-year career with the Corps.

As chief of design, Milam oversees approximately 100 employees ranging from engineers to construction cost estimators. The areas he supervises or advises include original feature design, specification design, contracting, budgeting, operation and management of hydroelectric facilities, and road and railroad relocations. He replaces Marvin Brammer who became chief of the engineering division last June.

Two major projects in which Milam is presently involved are Phase II Lyons Ferry fish hatchery and design of the Willow Creek Dam near Heppner, Ore.

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