

Local Farm Income Near \$79,000, Study Shows

Farm analysis results from 18 farms in Umatilla and Morrow counties participating in Blue Mountain Community College's Farm Business Management program have been published for 1981 by Alan Nelson, program instructor.

The average Net Farm Income (NFI) was \$78,595 as a return to operator labor, management and farm equity,

according to the report. While this figure may appear to be an adequate return, Nelson pointed out that it only provided a 5.6 per cent return

to total farm investment using current market value of assets. This figure jumps to 10.5 percent when assets are valued at cost or income tax basis.

Cost of production information is also provided in the report for wheat and is available for other enterprises such as peas, cattle, etc. Nelson requires a minimum of at least five farms for each enterprise before cost of production figures will be reported.

Using a 13-farm average and applying market values,

Nelson found that the total cost of production for wheat in 1980-81 was \$3.94 per bushel. This figure is based on 1981's bumper crop of wheat. On an average year yield, the break-even total cost, using market values is \$5.20 per bushel. On a cost or income tax basis, using the 1981 yield, the total cost was \$3.48 per bushel while an average year break-even cost is \$4.60 per bushel.

An additional figure calculated in the farm analysis report is the equity maintenance price. To maintain farm equity, using 1981 yield, the minimum average price is

\$2.45 per bushel and with normal yield \$3.24.

"These sets of figures help establish some strong marketing guidelines for the farmer," Nelson said. With prices at or above \$2.45 per bushel, the average farms equity would be maintained or increased. At prices above \$3.94, for 1981, an economic profit would be generated. However, he added, on an average yield basis, a price of \$5.20 must be obtained to meet all costs.

"With figures like these mentioned, which are just a small portion of that obtained

from a Farm Business Analysis, an individual manager can determine his financial strength and situation," Nelson summarized. Through continuing participation in BMCC's Farm Business Management Program, the farmer can receive help in identifying problem areas and receive several cost of production figures to help with marketing.

The report is developed each year to give participants in the program figures to compare with their own individual farm analysis. Additionally, the report illustrates

potential participants in the program the information that is available. Finally, the compiled data gives Nelson a set of average figures to use in classroom discussions which

protects the confidentiality of individual reports.

From the report, the farmer learns how the average farmer in the program stands financially and how much

change has occurred financially in the past year. Farmers participating in BMCC's program receive a copy of their individual analysis and a copy of the averages.

Volunteer Tax Help Readied

If you enjoy being of help to others, the Internal Revenue Service has a volunteer opportunity for you.

An IRS program known as Volunteer Income Tax Assistance (VITA) is now in the process of gearing up for the income tax filing season, Jan. 1 through April 15. VITA volunteers are

trained by the IRS to assist lower income, handicapped, or non-English speaking people who have difficulty preparing their income tax returns.

According to T. Blair Evans, District Director for IRS in Oregon, volunteers are trained to prepare simple returns.

"All volunteers must suc-

cessfully complete an examination", advised Evans. There is basic training for new volunteers and refresher training for experienced volunteers. Self study programs can be utilized also. The IRS provides instructors and free training materials.

Evans said that VITA training will begin early in Decem-

ber and continue in January. For details on VITA classes and self study, volunteers may call the VITA office toll-free, 1-800-452-1980.

As a volunteer, Evans explained, you are not considered a professional tax preparer, and will not be held legally responsible for the return. Rather, you simply

assist the taxpayer to prepare the return in the best manner possible. VITA returns are reviewed at the Portland office before being sent in to the IRS service center for processing.

VITA sites will be open in Oregon from mid-January to April 15, the filing deadline. They are sponsored by a variety of community organizations, including libraries, churches, civic or fraternal groups, and schools which provide room for the free tax help program.

"Last year we trained over 200 volunteers in Oregon who offered their free tax help at hundreds of locations," said Evans. "The program will continue this year on an expanded basis to help more people at more locations." VITA is especially in need of bilingual volunteers, particularly those who can speak Spanish and Asian languages. Evans urges interested persons to contact the IRS by telephone for more detailed information, or write to VITA Coordinator, P.O. Box 2709, Portland, 97208.

Servicemen



Rodney Dickenson

Rodney B. Dickenson
Airman Rodney B. Dickenson, son of Rodney O. and Sherryl D. Dickenson of Route 1, Hermiston, has graduated from Air Force basic training at Lackland Air Force Base, Texas.

During the six weeks of training the airman studied the Air Force mission, organization and customs and received special training in human relations.

In addition, airmen who complete basic training earn credits toward an associate degree in applied science through the Community College of the Air Force.

He is a 1982 graduate of Hermiston High School.

Suzanne M. Zink
Air National Guard Airman 1st Class Suzanne M. Zink, daughter of Lyle E. Zink of 1180 Poplar, Hermiston, and Rosemary Faustich of Portland, has graduated from the U.S. Air Force course for electronics communications and electronic systems repair specialist at Lackland Air Force Base, Texas.

Graduates of the course learned to operate and repair specialized communications equipment, and earned credits toward an associate degree in applied science through the Community College of the Air Force.

Zink will now serve with the Utah Air National Guard

in Salt Lake City. She is a 1975 graduate of Hermiston High School.

Robert Van Vlerah
Navy Seaman Robert E. Van Vlerah, son of Mrs. Sioux Rae Van Vlerah, 6832 Paxton Road, Boardman, graduated with honors recently from recruit training at the San Diego Naval Training Center.

He was commended for his outstanding performance in all phases of training, which included instruction in seamanship, military regulations, close order drill, first aid and naval history. Personnel who complete this course of instruction are eligible for three hours of college credit in physical education and hygiene.

Van Vlerah reported to the San Diego Naval Training Center in September 1982.

'Hun' Population

(Continued from Page 3)
ing dog is a real asset to the hunter after Huns since coveys may be widely scattered in big country. But in years of abundance like last year and the year before, the solitary hunter with no dog can often do well.

Since birds may sometimes sit tight and at other times flush farther out, a fast-handling double-barreled gun is a good choice because of its selection of chokes. The over and under is popular with many partridge hunters, while others prefer the third shot afforded by an auto-

loader or pump shotgun. Most hunters use size 7 1/2 shot for Huns.

This year the seasons for chukar and Hungarian partridge, and for valley quail in eastern Oregon run through the end of December. The daily bag limit is six, except in Wallowa, Baker, and Grant counties — the worst hit by last year's winter and spring weather — where the daily limit is four.

The meat of Hungarian partridge is darker in color than that of chukars and quail, but many hunters consider them excellent on the dinner table.

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