growing soybeans for the applied at seeding time, but appear. Use a "spreader inch row spacings. 173 - "A New Look at Soybeans," available at

as quackgrass, chicory and soybeans are grown in a effective when the foot in 14 inch rows. suffer from drought and because bacteria which omitted.

A wide range of varieties

the best guide to what inoculant to the seed just close to the ground and a rotary hoe, herbicides and

of water per acre with a varieties in 14, Hardome important. Deep-rooted

before planting. Eacteria in catch the lowest pods at General recom- the inoculant convert harvest. mendations call for 125 nitrogen from air into a Sow approximately 60 pounds of 8-32-16 on clay form that can be used by pounds (one bushel) of seed and 175 pounds of 6-24-24 soybeans. Seed also should per acre in 14 to 28 inch

herbicide injury on sandy supply nitrogen man not be Soybeans generally yield corn planter equipped with available at Cayuga office of best in narrow row spacings, bean plates. Uniform depth the ODAF for full Manganese deficiency particularly when early, of seeding at one to two information. is available. To find the sometimes appears. Veins short varieties are grown, inches is important. Pack newest ones that will stay green while the rest of Plants should fill all the after planting, but be important. Combine slowly mature in your area, check the leaf turns pale green or space between the rows by prepared to break soil crusts and close to the ground to Publication 296 - "Field white. Apply six to eight the time the crop is in full if seedlings have trouble catch low pods. The reel available to heat small Crop Recommendations" pounds of manganese bloom. To achieve this, emerging. also available at Cayuga sulfate in 20 or more gallons grow Merit and Altona Good weed control is cutter bar and operate at fed to swine and pour

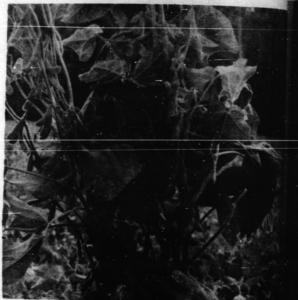
If your are thinking of much response to fertilizer soon as the symptoms and Harosoy in 21 to 28 brought under control before sovbeans are grown. before soybeans are grown, the machine. The con applied at seeding time, but appear. Use a "spreader respond well to residual sticker" such as Tween 20

Level the soil as much as probably while growing can operate closer to corn. Annual weeds can be ground if the column of avoid making mistakes when such as corn. A soil test is sarting into this crop. One the starting into this crop.

Many herbicides are cylinders and fans in recommended for soybeans. Some give good control of broadleaf annual weeds per acre on loam or sand, be treated with a row spacings. Also check while others are good on broadcast before planting, fungicide-insecticide seed drop because seed size annual grasses. As a result, or banded two inches below combination except when varies from one variety to two herbicides are often Soybeans grow best on and two inches to the side soybeans are grown in a another. Sow approximately mixed together in the level, well-drained, fertile of the seed. An additional field for the first time. The nine seeds per foot in 28 sprayer, or applied loam and clay loam fields, 30 pounds of nitrogen per seed inoculant, so important inch rows, seven per foot in separately at different free of perennial weeds such acre may boost yields when in these fields, is more 21 inch rows and five per times, to obtain control of both weed types. See Canada thistle. They often field for the first time, fungicide-insecticide is Plant between May 20 Publication 75 - "Guide to and 30 with a grain drill or Chemical Weed Control,"

> Careful harvest is very should be ahead of the on the farm so they

times the ground spec packed after seeding to down soil ridges and Check settings for con



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period of years.

Instead they take over This gradual transfer of mily farm. Seldom is ownership over a period of some guidance to the farm arm sold outright to years seems most.

how much enjoyment

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but usually it involves a Although there is not a set who start farming gradual transfer over a pattern which is suitable in all cases; the following steps family who is faced with

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decided to farm, he possibly should consider working for wages for a period of two years. This can be onsidered in initial trial period where neither party has made a definite commitment. During this time the following questions can you buy for - 38.88 can be answered.

- Can both parties work together in an agreeable

Will the farm now support two families, and if not, could the necessary adjustments be made to bring the farm to support two families?

- Is the junior member still convinced that farming

- If the above questions are answered in the affirmative, then it is time to consider a more formal working agreement. We may then proceed to an income sharing agreement. At this stage the son does not own any real estate (land and buildings) or chattels (machinery, livestock, etc.) and still only contributes his labour and management to the farm business. But because they have an income sharing agreement the son will now get a percentage of the net farm ncome at the end of the year. The son now ceases to be an employee and

becomes a partner in the farm business. If the farm does well he stands to gain or if on the other hand it does poorly he a \$2,000 gift to reduce the will lose. The following illustration shows a method of determining the percent of net farm income which would go to the son.

Contributions to the farm

total of 5775. Livestock, machinery, supplies etc., amount 36,600; rate, 8 percent; father, 2928; son, 0; and

total of 2928.

Labour and management, amount, 12 mos.; rate, -; father, 4800; son, 4000; and total of 8800.

This example shows that inputs to the farm are being contributed 77 percent by the father and 23 percent by the son. Therefore, net farm profit can be divided at year's end in the same proportions. These earnings for the son could be withdrawn by him or left in

the farm business. Partnership: The next total of 5,775. step in transferring the farm equity in the farm business. It is here that a gifting program would be used to transfer some property to the son. One of the easiest assets to start a transfer

with is machinery. Machinery is consideree a income tax implications with livestock if there is no father. basic herd, and the transfer

If the machinery in our above example is valued at \$20,000, this could be sold to the son and demand note for the \$20,000 taken back from son to father. Each year the father could make note, and as well the son may pay \$2,000 to his father from his earnings in the farm business.

In this manner the note is reduced by \$4,000 each year and the transfer is completed in five years. 82,000; rate, 7 percent; Next, the livestock and

everything except the land and he may decide to rent the farm from his father at program can be used to transfer the farm property itself by using the once-in-a-lifetime gift of \$10,000 plus yearly gifts of \$2,000

Partnership agreement Where son now owns livestock and machinery but dad still owns real estate: Contributions to the farm

Real estate, amount \$82,000; rate, 7 percent; father, 5,775; son, 0; and a

Livestock, machinery, is for the son to gain some supplies etc., amount, 36,600; rate, 8 percent; father, 0; son, 2,928; and a total of 2,928.

Labour and management, amount, 12 mos.; rate, -; father, 4,000; son, 4,800; and a total of 8,800.

Now the net farm profit capital sale and so there are at the year's end will be no income tax problems for distributed so that 44 the father. There can be percent goes to the son and 50 percent goes to the

Here we have also shown of the cattle is not handled an increase in wages for son and a decrease for father.

> These transfers will continue until the son is the sole owner and operator of the farm business. There is no particular format that all families should follow but the above example illustrates one possible approach. If you are a farm family in Haldimand County who has been wondering about this kind of problem, the Cayuga office can give you some guidance in this area.

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