

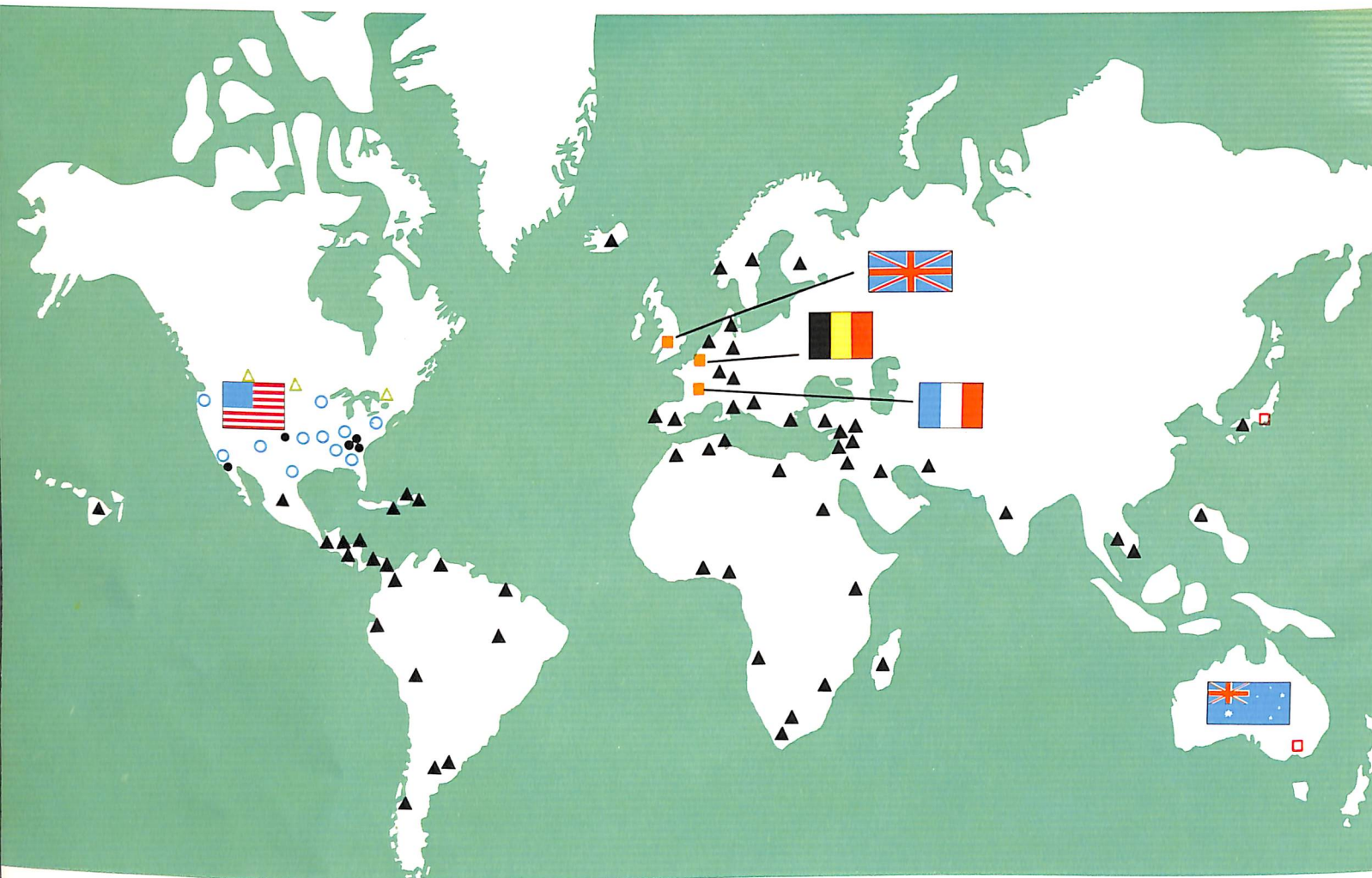


 SPERRY RAND

This is **NEW HOLLAND**

● Home office and plant, New Holland, Pennsylvania; plants also at Grand Island, Nebraska; Belleville, Pennsylvania; Fowler, California; Lebanon, Ohio.  
 ○ Branch sales offices at Columbus, Ohio; Fresno, California; Memphis, Tennessee; Arlington, Texas; Denver, Colorado; Liverpool, New York; Joliet, Illinois; Kansas City, Kansas; Charlotte, North Carolina; St. Paul, Minnesota; Portland, Oregon.  
 △ Canada: New Holland Division of Sperry Rand Canada Ltd., Bramalea,

Calgary, Alberta; Winnipeg, Manitoba.  
 ■ European Division: New Holland Division Sperry Rand France, Longvic, France; New Holland Division Sperry Rand, Ltd., Aylesbury, Bucks, England; Clayson N.V., Zedelgem, Belgium; New Holland Divisione Sperry Rand Italia S.p.A.  
 □ South Pacific: New Holland Division Sperry Rand Australia Limited, Dandenong, Victoria, Australia; New Holland Japan, Inc., Tokyo, Japan.



▲ Distributors overseas in Angola, Algeria, Argentina, Austria, Boliva, Brazil, British West Indies (Jamaica), Chile, Colombia, Costa Rica, Cyprus, Denmark, Dominican Republic, Ecuador, El Salvador, Finland, French Guiana, Ghana, Greece, Guatemala, Hawaii, Honduras, Iceland, India, Iran, Iraq, Israel, Jordan, Kenya, Lebanon, Libya, Luxembourg, Madagascar, Malaysia, Mexico, Morocco, Mozambique, Netherlands, New Zealand, Nicaragua, Nigeria, Norway, Panama, Paraguay, Peru, Philippines, Portugal, Portuguese East

Africa, Puerto Rico, Republic of South Africa, Rhodesia, South West Africa, Spain, Sweden, Switzerland, Syria, Sudan, Surinam, Thailand, Tunisia, Turkey, Uruguay, Venezuela, Yugoslavia.  
 The words Sperry Rand, New Holland, Remington, Remington Rand, Sperry, Univac, Vickers, Hayliner, Flow-Action, Haycruiser, Haybine, Rolabar, Speedrower, Stackliner, Stackcruiser, Crop-Cruiser, Conestoga, Whirl-A-Feed, Tricart, Tricub, Wedge and Food Furniture are trademarks of Sperry Rand.

FRONT COVER: New Holland's Stackcruiser self-propelled automatic bale wagon tackles the final step of big-scale haymaking in Canada's Alberta province.



### Looking to Tomorrow— a message from the president.

New and better has been a way of life at New Holland for more than three-quarters of a century. In fact, the ability to build "new and better" farm machinery is the prime factor that enabled New Holland to grow from a small country machine shop into a world-wide organization marketing its products in more than 78 countries.

Never before in the years we have served the farmer have we felt so confident the farm equipment industry and its customers are on the right track to a great future. And, we are pledged to be a part of that future by continuing to supply new and better equipment to farmers and ranchers around the world.

But we also are applying that "new and better" formula to other areas of business. As we extend our efforts into light industrial, recreational and consumer products, we are transferring the skills, talents and devotion to quality born of our experiences in the farm equipment industry.

In this booklet we have tried to share some of the excitement and optimism we feel as we expand our involvement in agribusiness as well as in new areas of service.

We are proud of the work we're doing, the industry we're in and the people we serve. We're grateful for the friendships we enjoy and for the opportunity we have to work in freedom.

This booklet may help you to get to know us a little bit better . . . who we are, what we are doing and how we go about it.

*Kenneth F. Thompson*

Kenneth F. Thompson  
President

## A Tradition of Innovation

Modern manufacturing machines and production-line methods would overwhelm the little machine shop on Railroad Avenue in New Holland, Pennsylvania, where the company was born back in 1895. But some of the machines that passed through the doors under the sign, "New Holland Machine Company," are still in good working order.

The reason these old machines have held up is that the founders of the company, who were known in those days as blacksmiths by trade, were painstaking craftsmen as well as innovators.

The first big innovation came when New Holland produced a special kind of gasoline engine, with a tapered chamber for cooling water, to prevent damage to the engine when the water froze.

Simple? Yes, but no one had thought of it before, and thousands of New Holland engines were soon helping farmers get the job done, in foul weather as well as fair.

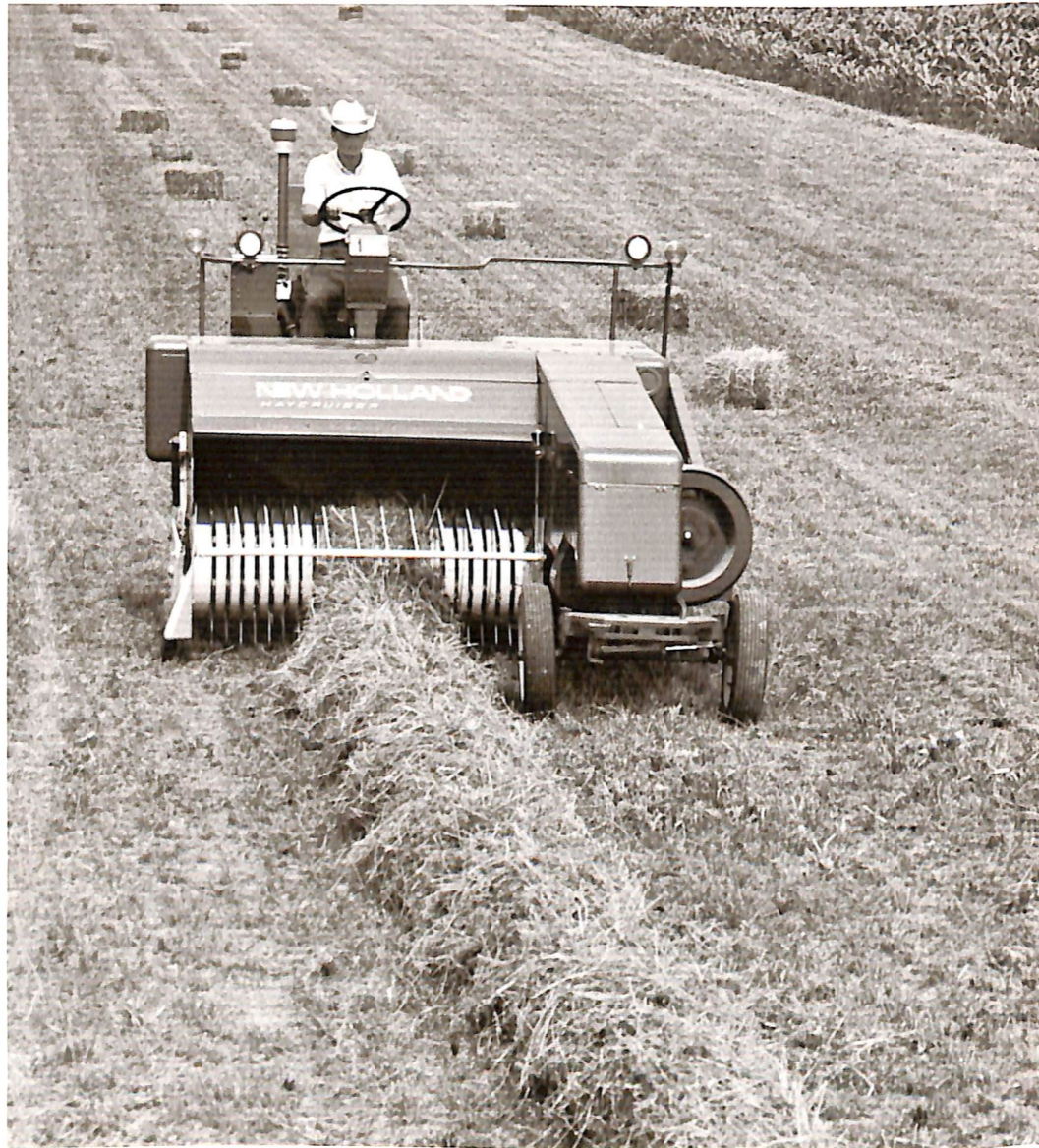
This was New Holland's very first "first"—and the company began its steady climb to success. Besides gasoline engines, the early craftsmen turned out feed grinders, wood saws, iron troughs, grist mills and other farm machinery.

The next "big idea" was a long time in coming, but it was worth waiting for—and it rocked the foundation of an ancient farming practice, haymaking. New Holland was reorganized in 1940 and began producing the world's first automatic pickup hay baler. Coming along during World War II when farm labor was short and food production needs great, the automatic baler was a tremendous success.

By 1943, New Holland, requiring additional production facilities, bought the Hertzler & Zook Company of Belleville, Pennsylvania.

After the war, the thrust of the automatic baler launched farm mechaniza-

*Self-propelled balers are the workhorses of haymaking and are available anywhere in the world.*



tion on a grand scale. A new trend in agriculture called "grassland farming" put New Holland into the position of a leader rather than a follower; and by 1947 the need for expansion was again apparent.

At that time, the Sperry Corporation became interested in farm mechanization. Negotiations were successfully concluded for the entrance of New Holland into the Sperry family.

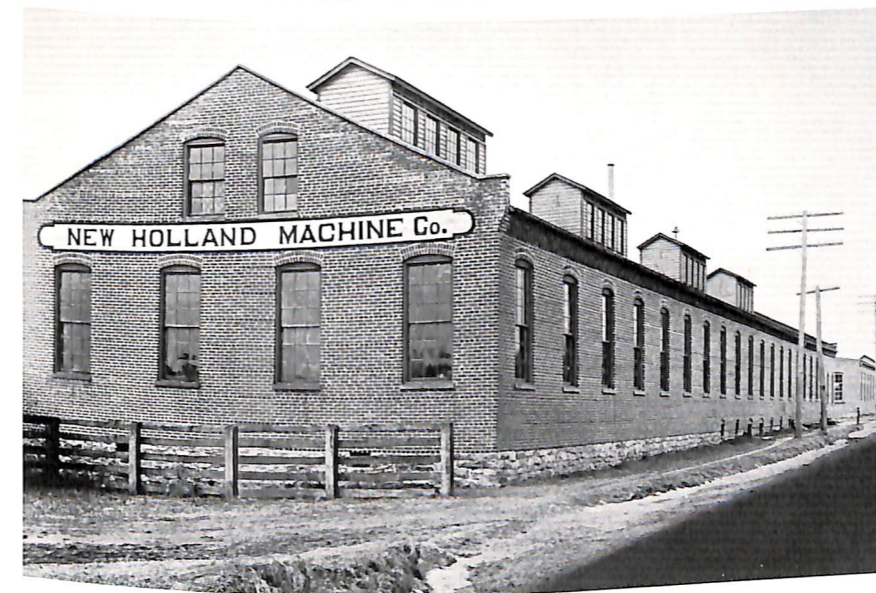
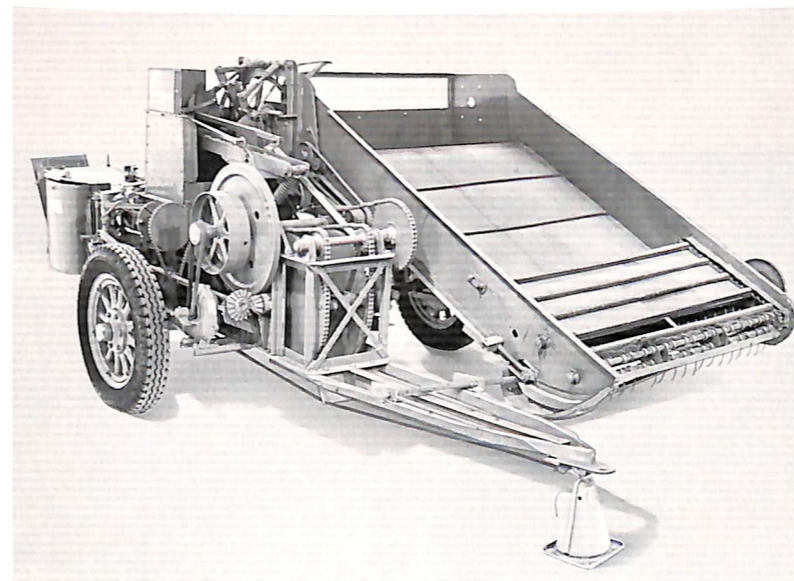
Within a year, another manufacturer of forage harvesting equipment was added to New Holland: the Dellinger

Manufacturing Company of Lancaster, Pennsylvania.

As the product line expanded and New Holland became the world's largest manufacturer of specialized farming equipment, innovation continued to play an important role.

The Haybine mower-conditioner, was invented and introduced by New Holland and the automatic bale wagon was invented by the Haro-bed Company of Fowler, California, that became part of New Holland in 1962. Both have played their part in revolutionizing hay produc-

*New Holland's original automatic pickup baler launched the modern era in grassland farming in 1940.*



*New Holland, Pennsylvania —early 1900's.*

tion, so important to our livestock industries.

During these years of growth at home, New Holland also expanded its facilities overseas. Plants were established in England, France and Australia, and a major interest was purchased in one of the largest grain combine manufacturers in the world, Werkhuizen Leon Claeys of Zedelgem, Belgium. By late 1965, American counterparts of the Clayton combines were rolling off production lines at New Holland's new plant in Grand Island, Nebraska.

*As leading innovators in the farm equipment industry, New Holland engineers always have something new "on the drawing boards."*



## A Division of Sperry Rand

Since 1947, New Holland has been a division of the Sperry Rand Corporation, one of the 50 largest firms headquartered in North America. The corporation operates 48 plants in 23 states, plus 40 others in 16 foreign countries, and employs over 100,000 people world-wide.

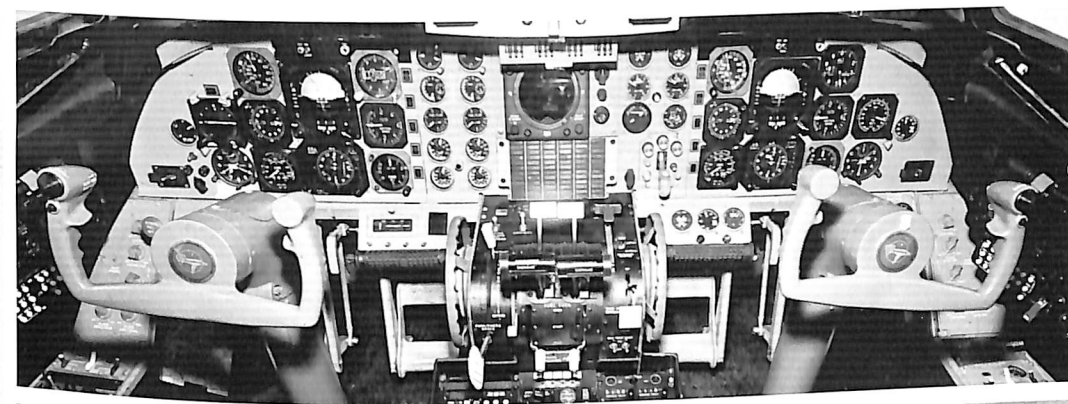
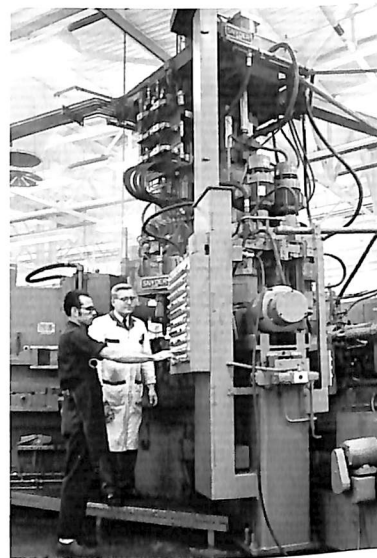
In addition to New Holland, the main operating divisions of Sperry Rand include: Remington (consumer products), Remington Rand (office equipment), Sperry Flight Systems (aircraft flight control systems and gyro equipment), Sperry (navigation and guidance systems, instrument systems, and systems management for industry, government and defense), Univac (electronic data processing systems) and Vickers (hydraulic systems).

The term that describes how these divisions function is "synergistic." It comes from chemistry and means "the whole is greater than the sum of its parts." For instance, a Vickers hydraulic system adds a reliability factor to a New Holland industrial loader; because both divisions share the same traditions of craftsmanship and quality.

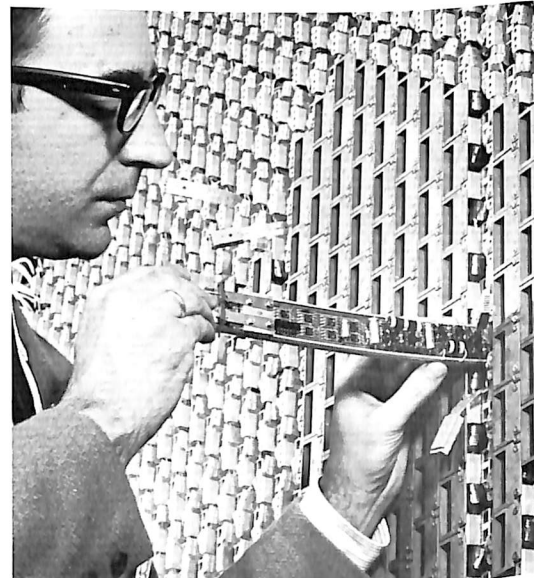
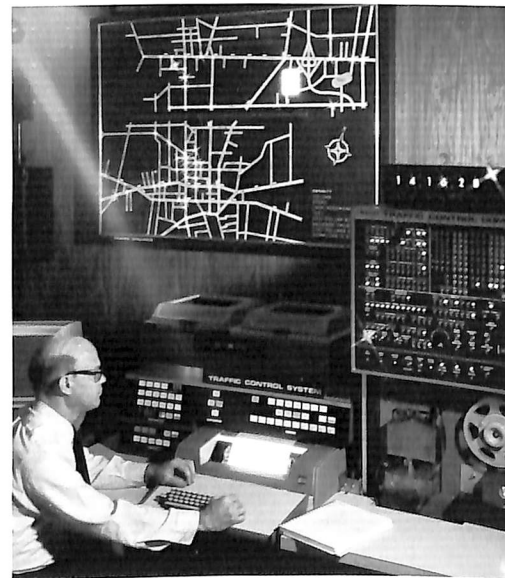
Two former New Holland presidents are on the Sperry Rand top management team. George C. Delp, who was one of the leaders in the reorganization of New Holland in the early 40's, is a Sperry Rand vice president. J. Paul Lyet, who succeeded Delp as New Holland president, was named president of Sperry Rand in the summer of 1971, and is a member of the Board of Directors.

The products of Sperry Rand serve many different fields. In general, however, they extend man's abilities in ways that help perform his tasks more quickly, more accurately, and with a smaller expenditure of human energy. Whether his work is in a factory or an office, on the farm, at the controls of an airplane or spacecraft or on the bridge of a ship, Sperry Rand is dedicated to making man's life and life's work better through technology.

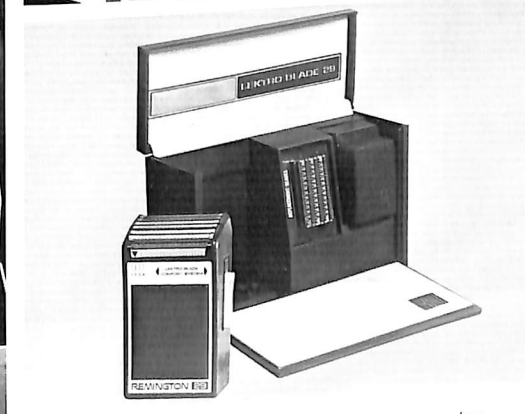
TOP LEFT: 9400 computer manufactured by the Univac Division. TOP RIGHT: Vickers Division hydraulic components play an important role in the operation of giant drilling rigs.



This Gulfstream II business jet cockpit reveals a typical installation of Sperry Flight Systems Division instruments.



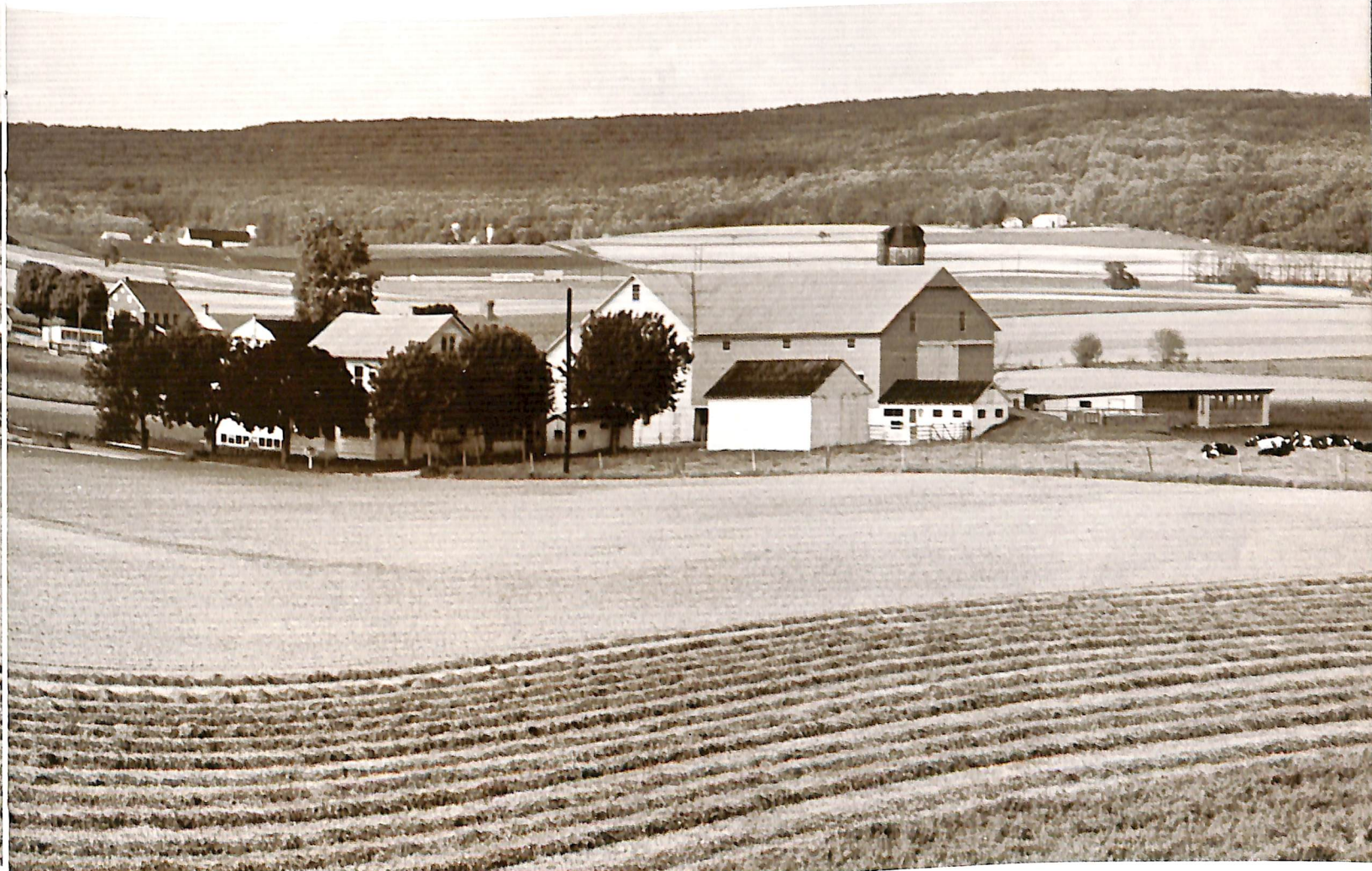
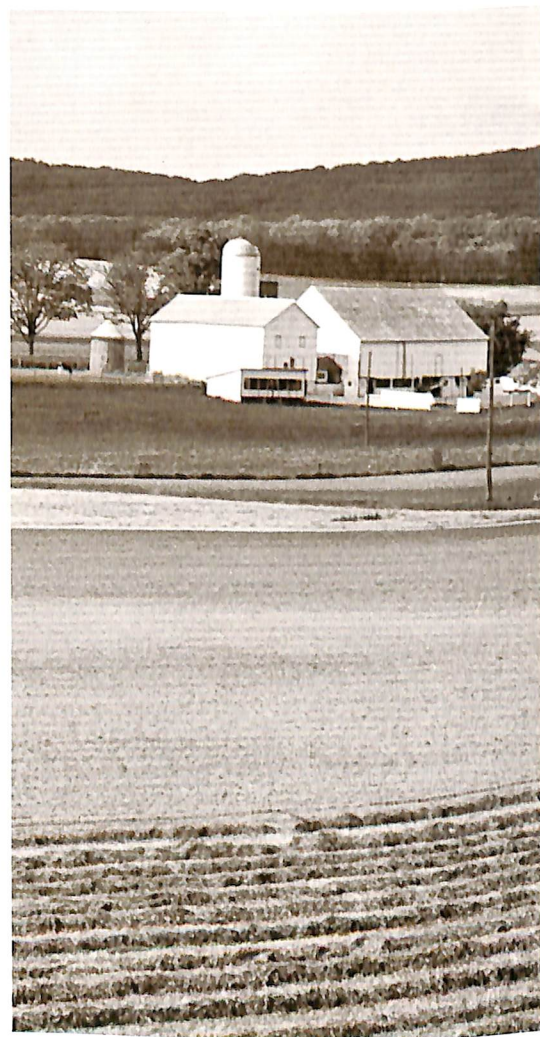
LOWER LEFT: Sperry Division works with federal, state and local authorities to relieve traffic congestion through modern computer based control systems. LOWER RIGHT: Electronic scanning radar systems produced by the Sperry Division expedite air traffic control and defense operations.



LEFT: Sperry Division's collision threat radar system provides automatic and continuous assessment of all vessels picked up on radar. CENTER RIGHT: Remington Rand's Lektrier® automatic records retrieval system increases efficiency in filing and retrieving information. LOWER RIGHT: Remington Shavers are among the many personal grooming products made by the Remington Division.



*President Nixon, Secretary of Agriculture Clifford Hardin and Nobel prize winner Dr. Norman Borlaug take some time to inspect a New Holland combine at the White House Salute to Agriculture.*



## A Friend of the Farmer

As a company founded by farmers and still headquartered in the rich soil of Lancaster County, Pennsylvania, New Holland people know the farmer's problems from close personal experience.

The farmer's job is feeding people and he won't shirk it. But, he also must be allowed to make a reasonable profit. There is little point in producing more

if you end up earning less. Successful farming in the future will mean boosting farm profits as well as boosting production.

To a large extent, the American farmer is the man who put this nation into the 20th century. Thanks to his ingenuity and productivity, we have been able to achieve a standard of living undreamed in years past.

But the modern farmer has not been permitted to keep up with that standard of living. He must compete for available land, water and help, producing more

per acre but often selling his products for less than he received a generation ago. His margin of profit is frequently thin and sometimes non-existent. He's at the mercy of unpredictable weather conditions and changing consumer demands. He is accused of earning too much, when in fact, his profits are low. He is charged with polluting the land, when in fact, his concern for the environment is most immediate and enduring.

New Holland, from many years of close association, knows and under-

stands the scope and detail of the farmer's problems, and remains dedicated to helping to solve them.

This farmer New Holland serves is doing a remarkable job of keeping up with technological advances and incorporating them into his own management practices. He is a remarkable fellow who has earned the gratitude and respect of New Holland.

New Holland remains dedicated to providing innovation and quality in mechanized farming equipment for the farmer.



## Machines to Fight Hunger

Mechanization is the key to the American farmer's future; New Holland will produce the machines he will need.

Already available are such New Holland innovations as the Haybine mower-conditioner and a revolutionary automatic bale wagon.

New Holland's Haybine mower-conditioners are the latest answers to the overall problem of harvesting high-yield crops and maintaining high quality. They mow, condition and windrow forage crops in one operation.

Stackliner and Stackcruiser automatic bale wagons have the versatility to pick-up, load, transport and stack bales. Some can also retrieve bales from stacks built during harvest, for feeding during the winter. And some models can unload the bales one at a time into an elevator for storage or directly to cattle in feedlots or on the range.

Other New Holland machines programmed for maximum productivity include new tank-type spreaders, new forage harvesters, new grinder-mixers, and new rakes.

And whether the farmer plants corn, soybeans, flax, wheat, barley, rice or other grains, New Holland combines assure time-saving harvesting. These combines enable the farmer to harvest with speed and efficiency as soon as his crop is ready.

*New Holland's giant size combines easily take charge of today's higher yields and larger acreages. Their large grain tanks and dependable gas or diesel engines get crops in as soon as they're ripe.*

*The Haybine mower-conditioner mows, conditions and offers a choice of windrowing or swathing.*



*New Holland automatic bale wagons pick up, load, transport and stack bales in one operation.*

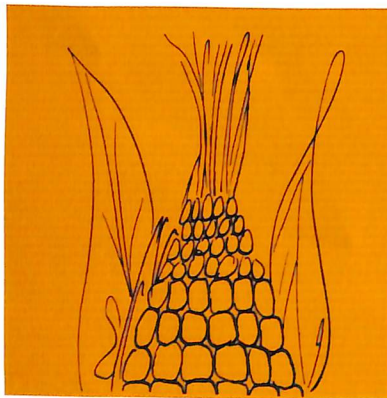
## Machines to Fight Hunger

As New Holland pushed into the food-for-people area, with ever-increasing innovations, it was realized that the company had outgrown its "grassland" identity.

Long after farmers themselves had forgotten that New Holland began by building haying equipment, they remembered the high quality of even those early machines. When asked: "What do you think of New Holland equipment? What do you expect from it?"

The answers were loud and clear. Equipment that is "practical in design and dependable in action."

And, New Holland people have continued and will continue to produce equipment that meets both of these requirements of the American farmer.



Modern farm machines flow steadily from New Holland plants to help double and redouble the productivity of land in every quarter of the globe.

New Holland forage harvesters cut corn as fine as 3/16", and are capable of harvesting 40 tons an hour.



Portable grinder-mixers save farmers time and money. These machines let farmers grind feed more conveniently and economically than buying the service from commercial operators.



The New Holland self-propelled Speedrower windrower is designed for farmers who need a machine with high capacity to harvest many acres a day during the peak season.



New Holland manure spreaders help today's farmer boost his landpower potential.



*The L-35 loader is at home on a variety of jobs on farms, in manufacturing plants and on construction sites.*

## Diversification

There was a time when the business name "New Holland" meant only farming equipment.

Not any longer.

The company is moving rapidly into such diverse fields as lawn and garden equipment, recreational vehicles, fiberglass display tables and light industrial equipment.

During the past three-quarters of a century, New Holland has built a solid reputation as a manufacturer of quality farming equipment. New Holland people have developed a reservoir of talent

and know-how in engineering, manufacturing and marketing. The company is taking advantage of experience, talent and resources gained in the farm equipment industry by expanding into other fields of opportunity.

In September 1969, New Holland purchased Fiberglass of Ohio, Inc., at Lebanon, Ohio, a firm building molded fiberglass sections of mobile homes, boats, sports vehicles and food display tables. Within a few months, New Holland formed the Special Products Division to market the products of its new acquisition. In January 1970, SPD introduced its premier product to the recreational vehicle market, the Tricart, a three-wheeled sports-mobile.

This machine combines many of the qualities of the snowmobile, trail bike,

dune buggy and all-terrain vehicle in one sporty fiberglass package.

In 1971, the company introduced a line of lawn and garden tractors for the man who needs more than a riding mower. The New Holland garden tractor is designed to include the best features of others on the market, plus some that only New Holland has.

This garden tractor, which is produced in several different horsepower models at New Holland's plant in Belleville, Pa., can be fitted with a mower, snow-thrower, two-wheeled cart, front blade, rotary tiller, plow, cultivator, disc harrow, and rear blade.

The company has also entered the construction and industrial equipment business with the production of parts dryers and utility loaders.



*The SPD Tricart sports vehicle combines many of the qualities of the snowmobile, trail bike, dune buggy and all-terrain vehicle in one sporty fiberglass package.*



*The New Holland garden tractor is designed to include the features not available on any other garden tractor on the market.*



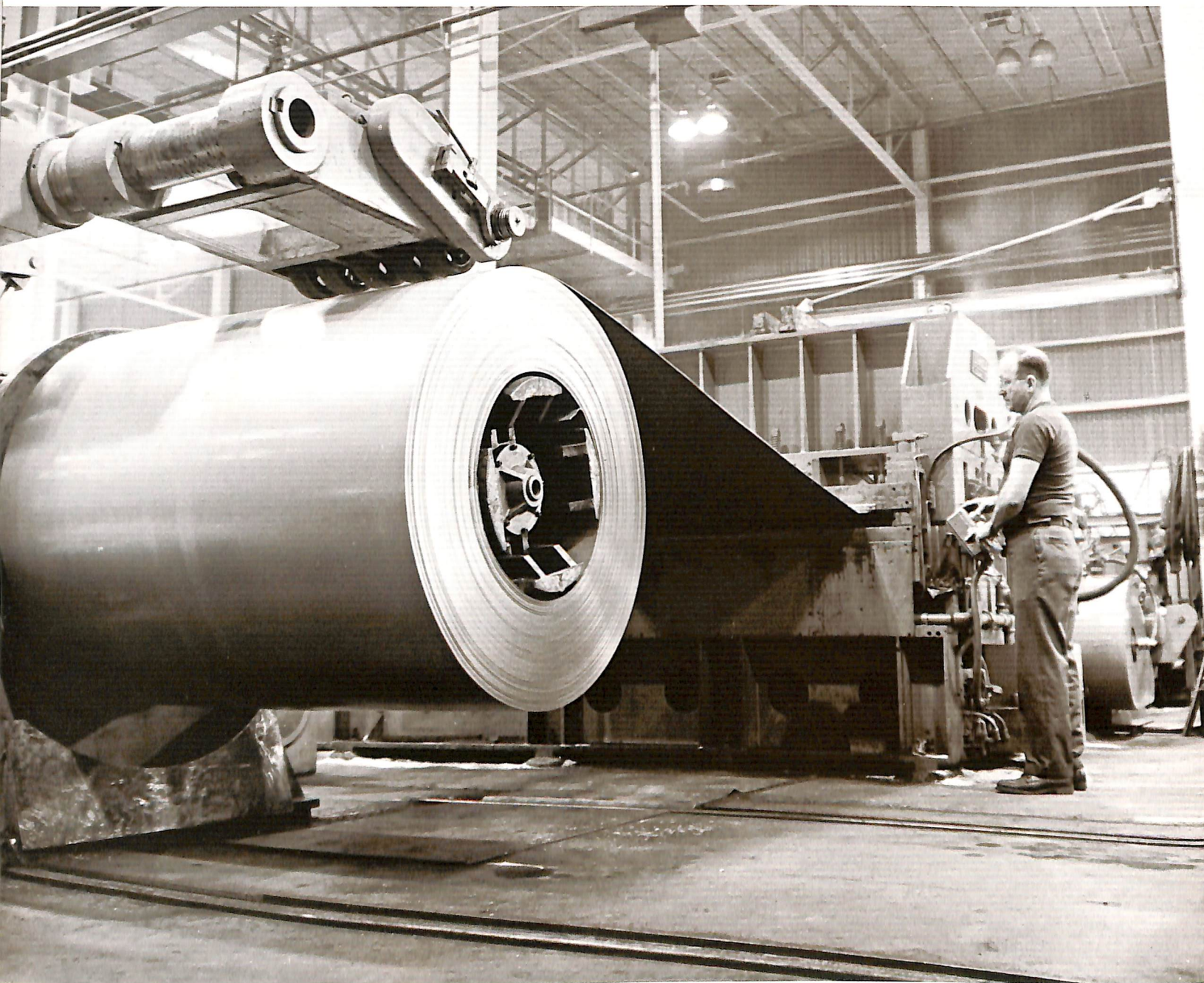
The Kreider Dryer, manufactured in New Holland, Pennsylvania, is designed for use in small parts drying in manufacturing operations.

The L-35 industrial loader, manufactured at the company's plant in Grand Island, Neb., has a wide range of uses in industry, on farms and feedlots, in street and highway work, as well as on landscape and construction sites.

Like the baler, the Haybine mower-conditioner and the automatic bale wagon, the L-35 is innovative in design, putting it ahead of the competition.

The loader features a unique boom system that extends the reach of the loader bucket as it rises.





*New Holland employees in every part of the company know and understand the value of quality in all of our products.*

## A Dedication to Quality

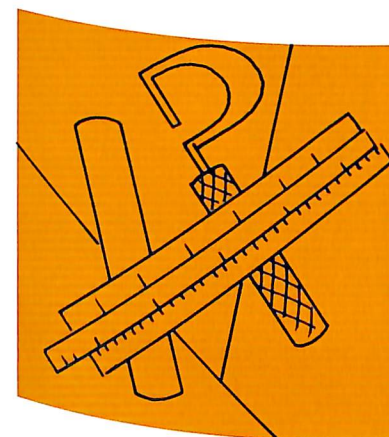
That much-overworked word, "quality," continues to have real meaning at New Holland.

Whether in farm equipment, industrial products or recreational vehicles, excellence in design and performance is the goal.

New Holland standards of product quality are set high, and its goals are constantly being adjusted upward. The New Holland people who design and manufacture equipment are quality conscious because it's part of their way of life. Many of them come from farm backgrounds themselves and have first-hand knowledge of the importance of machinery that keeps on performing.

They know what the word quality means to a product, whether that product is on the job in industry, working in the field or being used for recreation by our many customers.

To insure quality, each year New Holland test crews log thousands of miles



of road and air travel to put our products through their paces in a variety of conditions. Test, re-test and test again is the order of the day for every New Holland machine.

In the lab, the machines and their components are loaded with artificially created stresses that duplicate field conditions. Each New Holland product must be able to perform in the most rigorous of conditions.

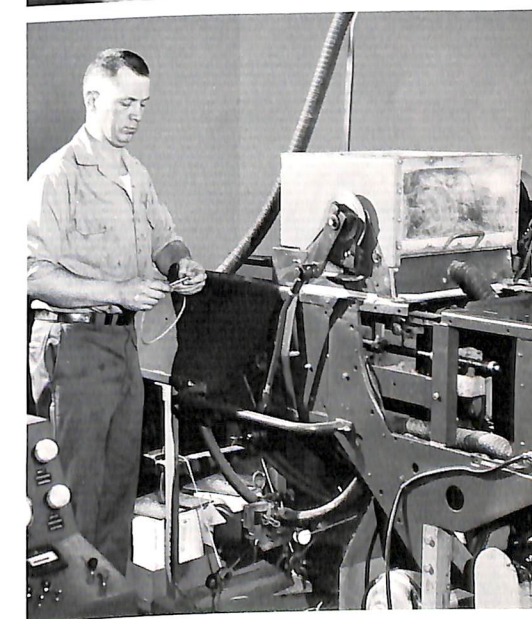
For instance, barrels of Yuma, Arizona, sand and dust are shipped to the New Holland test lab and sealed bearings get a workout in the grittiest of atmosphere for hundreds of hours. If they hold up in tests like this, they will be dependable in action on the job.

But the products of a company can meet rigorous standards of testing only as long as the people who design and build them have a deep, continuing appreciation for quality. At New Holland, everybody has that appreciation and it shows in the work they do.

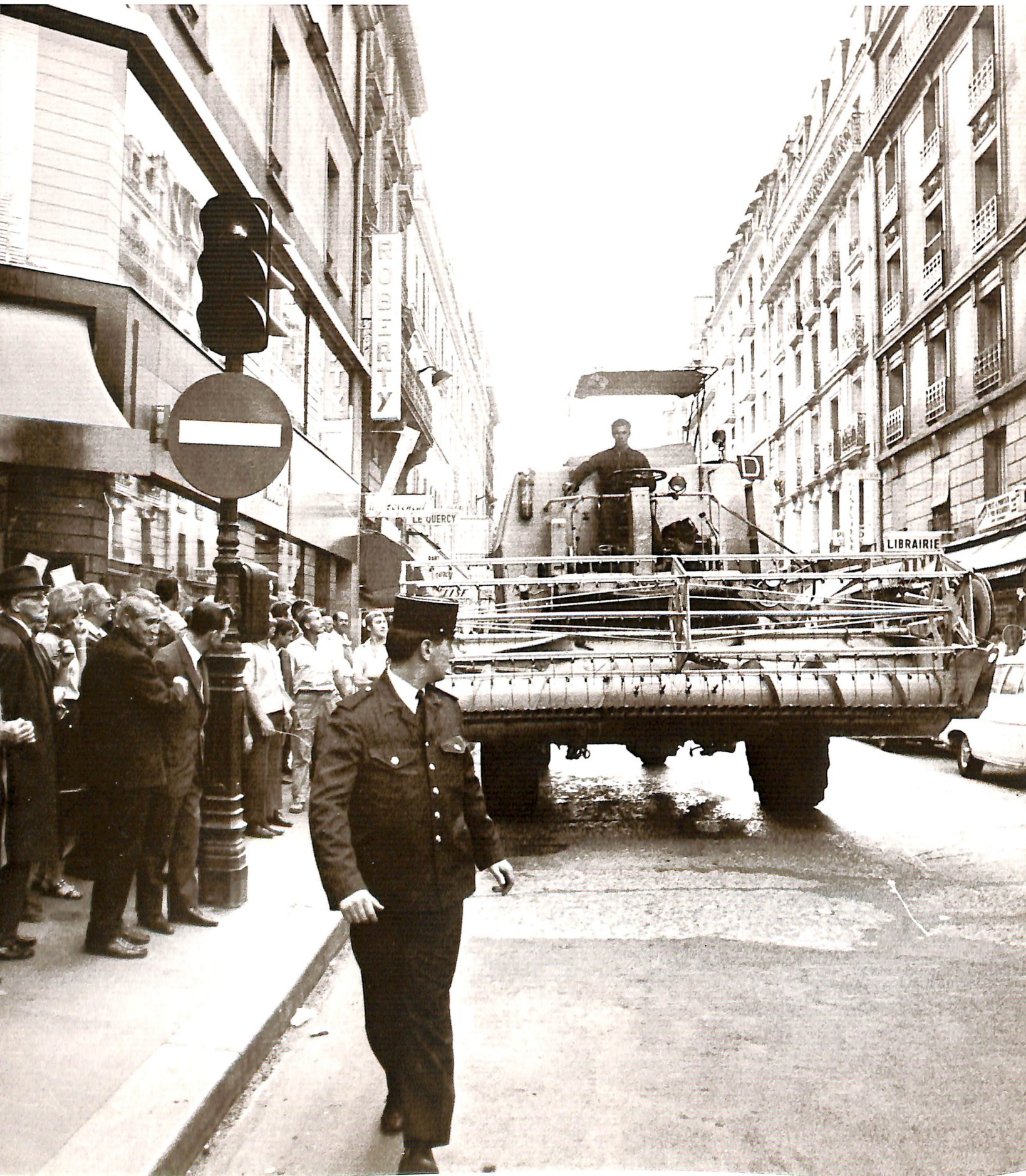
Secretaries, who may not know alfalfa from birdsfoot trefoil, have it. Office workers born and reared in cities, know how important quality performance is to the farmer. And, engineers, whose innovation keeps New Holland in front of its competitors, know that consistent quality is just as important as genius in the design of recreational vehicles as well as farming and industrial machines.

Perfection? No, human beings—and sometimes even machines—make mistakes. But New Holland people thrive on standards of performance, and company standards of quality are seldom as rigid as those New Holland people set for themselves.

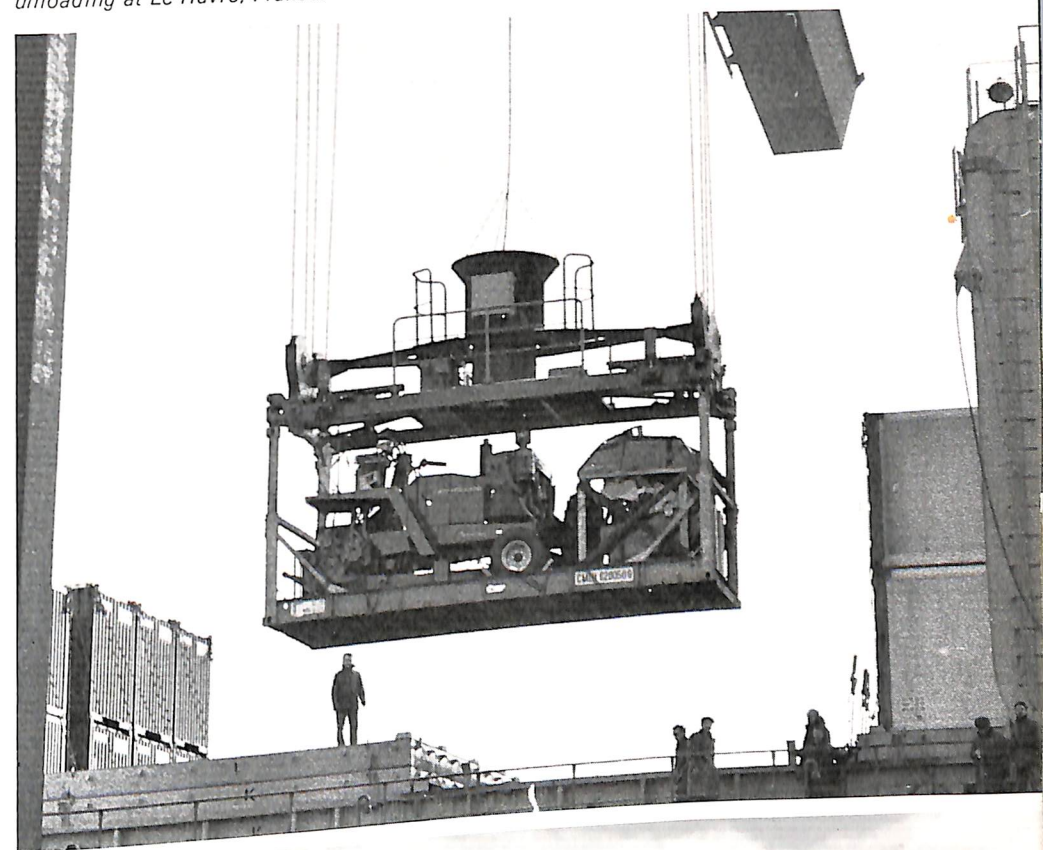
*Tensile and compression testing make sure parts and materials used in New Holland machines will stand up under the most rugged field conditions.*



*In the baler test lab, a knotter assembly gets a strenuous testing in a sealed dust box that's loaded with gritty sand and dust from Arizona.*



*New Holland Model 1880 Crop-Cruiser unloading at Le Havre, France.*



## A Worldwide Company

Since a small beginning in the export business in 1951, New Holland has grown into a major worldwide manufacturer of farming equipment.

As the world's largest manufacturer of specialized farming equipment, the company does 40% of its business abroad, selling its farm products in more than 75 countries.

Employing 9,000 people around the world, New Holland has manufacturing facilities in England, France, Australia and Belgium. The plants in England and Australia were established in 1954 and New Holland France was formed in 1959.

In 1964, a major interest was purchased in one of the largest grain combine manufacturers in Europe: Werkhuizen Leon Claeys of Zedelgem, Belgium. This was a company with more than a half-century of grain harvesting experience. Through Claeys, New Holland began selling combines in the United States.

There is concern today about the world food supply problem, as there will always be a shortage of tillable land on our globe. At best, we can produce adequate crops on only about 4 percent of the earth's surface—at the present stage of technology. And, the fact is, food cannot be raised in many areas, no matter what is done.

Consequently, the needs of a growing population require doubling and redoubling of productivity of land that already provides more than farmers of a decade ago dreamed possible.

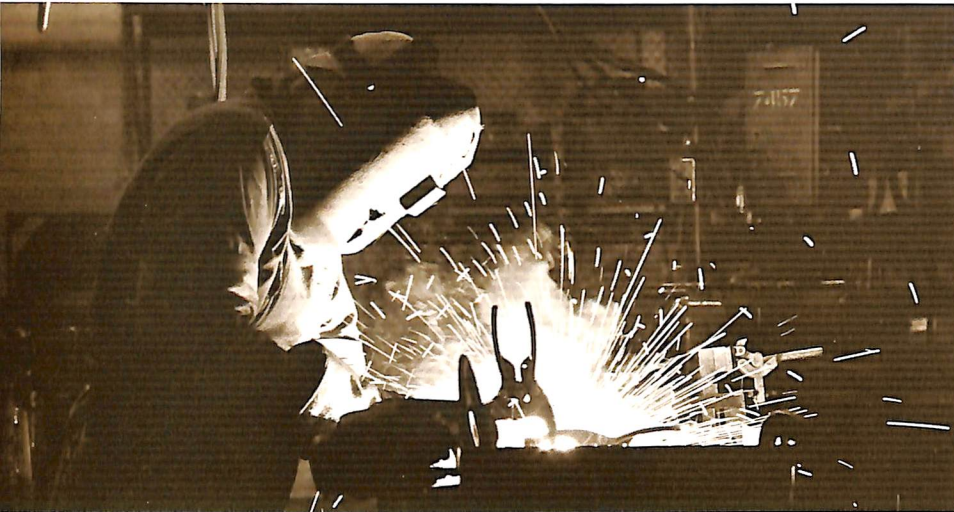
Through its international operations, New Holland can provide farmers in countries around the world with the mechanization they require to produce more food on the available land.



*New Holland Clayson combine proves its adaptability in a Malaysian rice paddy.*

*The operator of this combine, built by New Holland Zedelgem (Belgium) needs a police escort to negotiate the narrow streets of the 14th District in Paris. The combine is owned by a contractor from Ronquerolles, France.*

*In the flick of an eye, specialists weld together parts soon to be assembled into finished modern machines.*



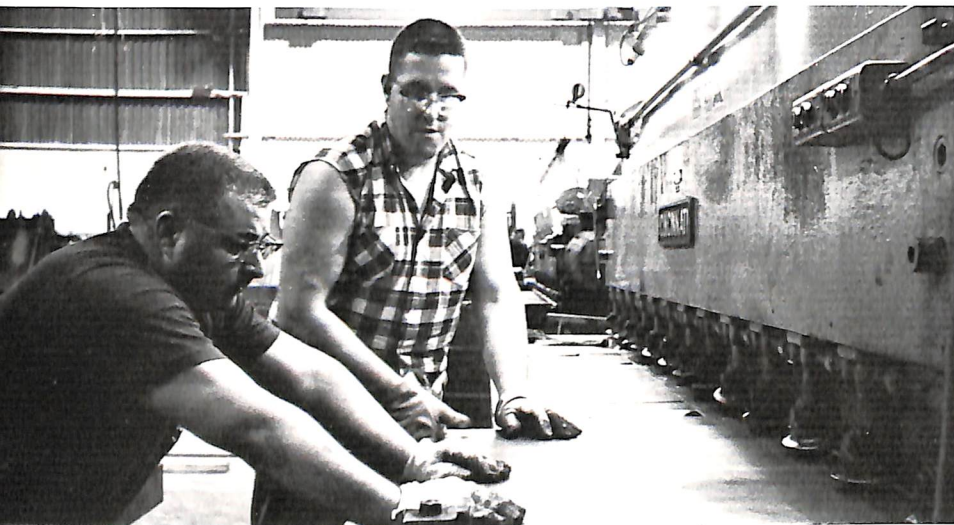
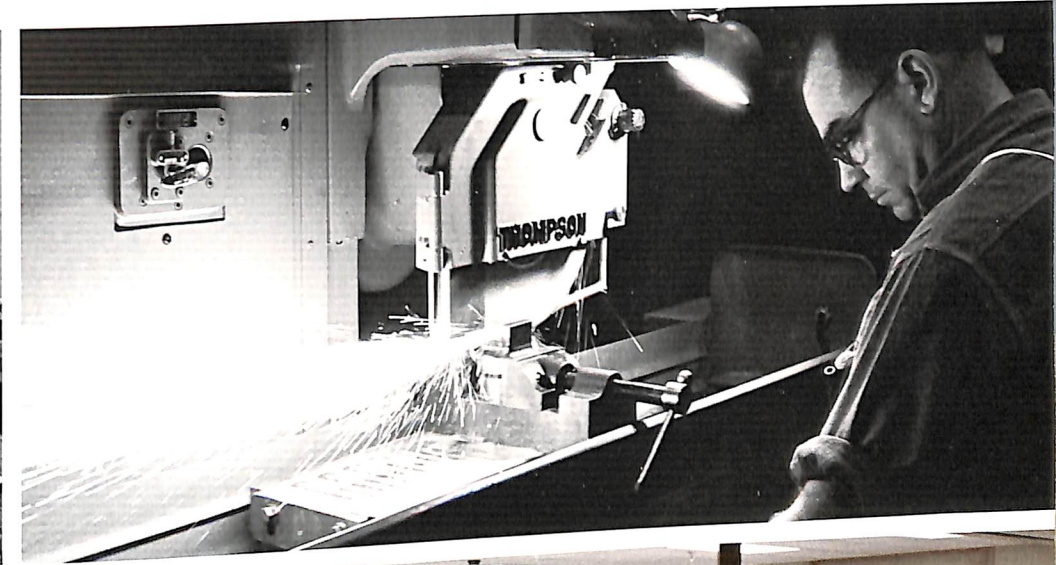
*The safety and well being of New Holland people come first no matter what the job.*



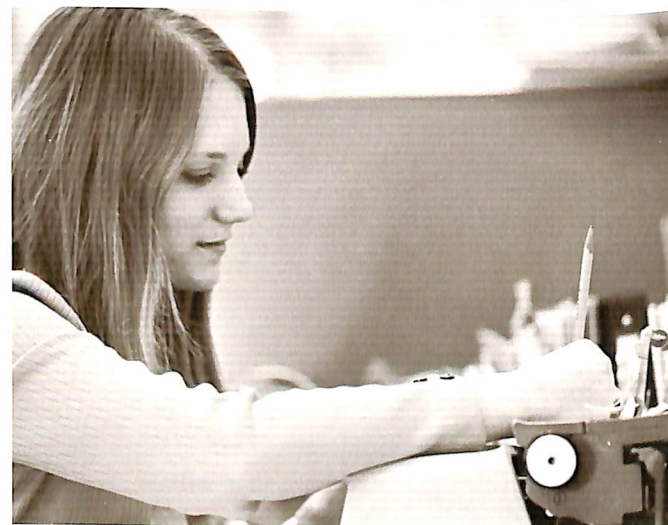
*Painstaking attention to detail is the hallmark of craftsmanship among New Holland pattern makers.*



*Precision and close tolerances result from making the sparks fly.*



*Skill and experience make the most of modern methods and machines in Press and Shear operations.*



*Trained, efficient office people assure the speedy flow of paper work.*



*Dedication to quality is an important part of every New Holland employee's job, whether his work is in the plant, office, laboratory or the field.*



*Up-to-the-second data processing is assured by skilled New Holland operators and computer technology from Sperry Rand's Univac Division.*

## A Business Built Around People

Offices and factories are cold, lifeless things until people give them warmth and meaning.

That's why New Holland has built its business around talented and dedicated people who are carefully selected for the contribution they can make and for their ability to work as a member of a worldwide team.

This emphasis on the "human side"

of the business takes many forms. New Holland men and women are encouraged to grow, become better at their jobs, and to qualify themselves for increasing responsibility. For this reason, at New Holland the greatest hope for the future lies in the personal progress of each employee.

To help assure that progress, the company makes available a variety of training and development programs designed to increase skills and teach new ones. In addition, the company pays tuition cost when employees take job related courses outside.

A policy of "promoting-from-within" is maintained. New opportunities are communicated to employees, who are given careful consideration for better jobs that are constantly being created in a growing company.

It has always been the policy of New Holland not to discriminate against any employee or applicant for employment because of race, creed, color, sex, age or national origin. This policy assures equal opportunity in recruitment, advertising or solicitation for employment; in hiring, placement, upgrading, transfer, promotion or demotion; in training dur-

ing employment; in selection for training; in layoff or termination; and in rates of pay or other forms of compensation.

The company's policy is to compensate people fairly for their work and to provide "Pay Plus" benefits that make working more pleasant and family life more secure.

The underlying principle guiding the company's relationships with people is this: New Holland will, in every way, be fair. Because New Holland people don't work for the company—they are the company.

*New Holland employees are urged to play an active role in supporting many worthwhile community projects like the United Campaign.*



## Some Thoughts on Citizenship

While a company may not have a body, it can—and does—have a “conscience.”

This conscience is found in the moral tone and ethical standards of its people and in the way it recognizes and accepts the obligations of community citizenship.

New Holland people are encouraged to serve and support worthwhile community causes and the company's practice is to set an example for its people to follow.

Within the limits of available resources, the company tries to give special emphasis to United Fund drives. New Holland also supports youth, educational, professional and industrial organizations.

No company or individual can aid every worthy cause and be an effective contributor to any of them. So, New Holland, through the years, has selected certain areas of giving, based on need and significance to its business and community interests.

The company also keeps a close watch on its ecological impact on its plant communities. As a company with its beginnings so near the soil itself, New Holland has a deep awareness of the value of all natural resources and takes special care not to harm air and water through its manufacturing processes.

It is New Holland's aim and plan to be known as a good citizen of every community in which it operates, and remain constantly aware that there is more to being a good neighbor than just making jobs.

*BACK COVER: The New Holland lawn and garden tractor has the power and versatility to complete a variety of lawn chores with ease and comfort for the operator.*

*RIGHT: New Holland's L-35 utility loader is armed with the same kind of innovation in design that has made New Holland farm equipment stand out among the competition.*

The words Sperry Rand, New Holland, Remington, Remington Rand, Sperry, Univac, Vickers, Hayliner, Flow-Action, Haycruiser, Haybine, Rolabar, Speedrower, Stackliner, Crop-Cruiser, Conestoga, Whirl-A-Feed, Tricart, Tricub, Wedge and Food Furniture are trademarks of Sperry Rand.





SPERRY  NEW HOLLAND  
**NEWS**

April 1976



The 40% investment allowance

Quality hay—the big round way

It's new—1530 Comb Front

War against weevils

Your farm equipment digest  
VOLUME 11, NUMBER 4

# 40% Investment Allowance offers unique opportunities

This article is based on statements issued by the Federal Treasurer pertaining to the investment allowance up till the time of going to print, namely April 2, 1976.

Never before have Australia's businessmen been given such a strong incentive to update machinery—to re-equip. Primary producers facing substantial tax payments have good reason to study closely the financial savings that will flow from the investment allowance.

Purchase of a new machine could eliminate tax payments for the current tax year. It could also eliminate provisional tax payments. And it could reduce the cost of new machinery by up to 26%.

## HOW YOU BENEFIT

These examples show the impact of the investment allowance:

**Example 1:** A farmer facing net taxable income of \$2,000 for the 1975/76 tax year invests \$5,000 in a new grinder mixer delivered on June 29, 1976. The 40% investment allowance entitles the purchaser to an additional tax deduction of \$2,000 (40% of \$5,000) in the 1975/76 tax year.

This reduces taxable income to zero and eliminates tax payments. If provisional tax has been paid then a refund will be received from the Tax Commissioner. In addition, no provisional tax will be payable for the next financial year.

Importantly, the purchase and delivery of this machine prior to June 30, 1976 also entitles this farmer to apply double depreciation rates to this machine until written off. Not that depreciation will be significant in this instance since the grinder mixer is on the farm for only 2 days of the 1975/76 tax year.

But this farmer knows that the "double depreciation" provision terminates on June 30, 1976. He has chosen to avail himself of the accelerated write-offs it will allow in future tax years by buying prior to June 30, 1976.

**Example 2:** A graingrowing enterprise trading as a company purchases a new combine harvester which is delivered on August 1, 1976. Cost on-the-farm is \$55,000. The 40% investment allowance claimable in the 1976/77 tax year amounts to \$22,000. Depreciation can be claimed for 11/12th of the year. Using the normal depreciation rates that will then presumably be current—that is, a diminishing balance method rate of 22.5% and a prime cost method rate of 15% on grain harvesting machinery—the depreciation deduction in the 1976/77 tax year will be \$11,344 (diminishing balance) or \$7,563 (prime cost).

Adding investment allowance to depreciation, the tax deduction derived from the combine harvester purchase will be either \$33,344 (diminishing balance depreciation) or \$29,563 (prime cost depreciation).

Assuming the current company tax rate of 42.5 cents in the dollar applies and assuming that net taxable income would

have been greater than the tax deductions associated with the combine harvester, the total tax savings in 1976/77 will be \$14,171 (diminishing balance) or \$12,563 (prime cost).

In this case an amount more than half the initial cost of the machine is available as a tax deduction in the first year. The investment allowance by itself produces a direct tax saving of \$9,350. This represents a 17% saving off the initial cost of the machine. Big savings indeed!

## SPECIALIST ADVICE

Some people spend all their working hours obtaining maximum benefits from taxation provisions for primary producers. The decision as to whether to invest in this or that can be tricky, too. For these reasons it makes good sense to work with your taxation accountant and/or farm management consultant on major investment decisions.

Even farmers currently in a tax loss situation could be acting wisely by re-equipping with the benefit of the 40% investment allowance.

## KEY PROVISIONS

Key provisions of the investment allowance as it applies to primary producers are as follows. (The details cannot be regarded as exhaustive since legislation had not been submitted to Parliament at the time of going to print.)

- The 40% investment allowance will apply from January 1, 1976 to June 30, 1978.

- New plant and equipment must be ordered on or after January 1, 1976, if constructed on the taxpayer's premises must be commenced on or after January 1, 1976, or if under hire purchase be subject to an agreement written on or after that date.

- Equipment ordered by June 30, 1978, but delivered, installed or completed in the 1978/79 financial year will qualify for the 40% allowance in the 1978/79 tax year.

- Equipment ordered from July 1, 1978, will qualify for a 20% investment allowance. The 20% investment allowance will continue through to 1983.

- The 40% investment allowance means that 40% of the cost of eligible investments can be deducted from tax assessments in the first year.

- The 40% investment allowance applies to individual investment items costing \$1,000 or more.

- No investment allowance applies to items costing less than \$500.

- For items costing between \$500 and \$1,000 there will be a phasing in of the investment allowance. For example—

Item Cost	Investment Allowance
\$600	8%
\$700	16%
\$800	24%
\$900	32%

- Machine attachments and optional equipment purchased with a machine qualify for the investment allowance.

- investment allowance is claimable as a tax deduction in the financial year in which the equipment is first used or leased, or first installed ready for use.

- In hire purchase transactions, the hirer (farmer) claims the investment allowance.

- Basic tests of eligibility for the investment allowance are that the item is depreciable under existing taxation laws and that it is used solely for the purpose of producing taxable income.

- In addition to farm machinery purchases, expenditure on the following farm improvements are eligible for the investment allowance—

- structural improvements for on-farm storage of hay, grain and fodder, subdivisinal fencing, and improvements for the conservation or conveyance of water, for example, farm dams, earth tanks, bores, wells and piping.

- Items specifically excluded from the investment allowance include—

- secondhand plant and equipment, soil conservation and land clearing expenses, machinery sheds, boundary fencing, employee's cottages, shearing sheds, stables, motor cars, motor cycles, other road vehicles designed to carry a load less than 1 tonne, furniture, furnishings, and domestic appliances.

## LEASING

Application of the investment allowance to leased machinery is more complex. Under legislation to be enacted, an approved lessor company will have to discuss with its potential lessee (farmer) how the allowance is to be shared between them. Agreement having been reached that all or part of the allowance is to be passed to the lessee, the lessor will need to furnish written advice of relevant details (plant cost, investment allowance claim, lessee's agreed share) to the lessee.

Lodgement of this advice by the lessee with his tax return will establish prima facie entitlement to the agreed deduction. Leases must be of at least four (4) years duration.

Tax deductions relating to leases terminated within twelve months other than by the lessee becoming the outright purchaser will be automatically disallowed. There will be a further provision to disallow deductions in appropriate circumstances; for example in tax avoidance situations where there is a disposal of an interest in the plant, or where the lease is terminated or the plant is sold outside the initial twelve months period.

Questions should be directed to tax consultants or direct to the Taxation Office.

## HERE AND NOW DECISIONS

The 1975/76 financial year is fast drawing to a close.

For those primary producers currently experiencing satisfactory to good incomes it is a here-and-now opportunity. An opportunity to re-equip for the future. An opportunity to reduce tax now.



The search for a system that will make quality hay quickly and with less man-hours and less sweat seems to have ended for Duncan and John Correll of Winulta on South Australia's Yorke Peninsula.

"We needed a system that would help us reduce the cost and labour required to conserve good quality hay. Making big round bales makes the hay harvest quicker and safer because there is less likelihood of weather damage" says Duncan.

Well—the proof of the hay is in the baling and they have over six thousand bales of proof—neatly stacked—strategically placed for feeding out.

Proof of the hay may be in the baling but proof of quality is in the eating and the sheep love it! Duncan says experience has shown that care should be taken to start feeding the big bales out before the sheep become too hungry. It is also suggested that unrolling the bales should be done for hungry sheep. This avoids crowding and the possible smothering of weaker sheep.

Both Duncan and John agree that the big bales unroll quite easily, and that minimal wastage results from this practice. "Standing the bales on end is another method we have used when feeding out" says Duncan. "This prevents sheep from climbing on the bales."

Duncan is emphatic that the same care and preparation of the crop is required to produce quality hay in the big round bales as it is with conventional square bales.

"We use New Holland Speedrower® windrowers to windrow our malting barley so we use them in our hay crops as well. Using the conditioner, we have made hay from clover, a mixture of clover, rye grass and six row barley, and pea vines. We are considering making some round bales behind our combine harvester to use as roughage if we need it too."

To wrap or not to wrap the round bales was a major decision for the Correll brothers. Duncan and John, who operate adjoining farms, tried various methods last season. Some bales were not wrapped. Others had a full wrap of poly baling twine. Some had three or four wraps of sisal binder twine around the middle, whilst others were fully wrapped with sisal.

The bales have been out in the weather for about three months and show only the usual discolouration to the bales. Some wind damage was noticed on the

unwrapped bales and a slight increase in weather damage.

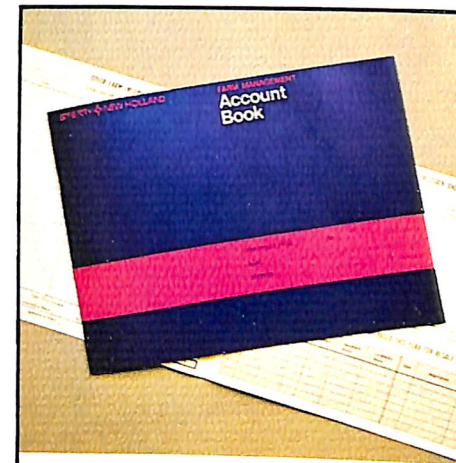
The binder twine had rotted underneath the clover bales after three months. Those with three or four wraps of baler twine in the centre seemed cheapest and best on the basis of the 1975 experience. The fully wrapped bales were definitely the best and gave the greatest resistance to wind damage. But additional twine cost, on the basis of experience to date, offsets the benefit of reduced wind damage on the Correll farms.

In Duncan's opinion the average rainfall of 15" will not be a problem. The big round bales have a rolled thatch-like surface that resists weathering. Normal summer rains average about 1" to 1½", so any weather damage would be minimal.

6000 bales—that's about 3000 tonnes of hay if a conservative 500 kg. average bale weight is used to assess total quantity of hay made by the two Model 850 Round Balers owned by the Correll brothers.

Duncan said maintenance costs were minimal. He broke two shear bolts in 3500 bales. John's parts costs were nil in 2500 bales. Both oiled their chains regularly, and the chains needed adjustment only once since start-up. There is little sign of chain, sprocket or chain guide wear.

Duncan's experience shows that cutting, conditioning and windrowing helps make



## Save tax dollars by keeping good records

It is generally estimated that more people overpay their taxes than underpay them. So don't take chances—record all transactions accurately and regularly.

The Sperry New Holland Farm Management Account Book can become the backbone of a complete farm record system. And it's yours for the asking. Simply reserve your copy by returning the reply card today. We'll send it to you **FREE**, no obligation.

good hay and makes the job easier for your baler. Regular servicing and adjustment reduces your maintenance costs and makes sure you're ready to make hay when the weather says "Go".

Quality and labour economy were the two objectives set for the big round bale operation. Results indicate that these objectives are well on the way to being achieved by Duncan and John Correll.

**6000 BIG ROUND BALES—no breakdown—only 2 shear bolts—makes interesting conversation.**



**IT'S NEW**



## 1530 Comb Front Combine Harvester

Designed for the graingrower whose conditions require a wider front to cope with lighter crops, the Sperry New Holland Model 1530 Combine Harvester, powered by a Mercedes engine, has been teamed with an all-new 7 metre (23 ft.) comb front. The 7 metre comb front features the twin auger system that has proven performance throughout the wheat areas of Australia in varying crop conditions.

A new parallel lift system maintains correct orientation of the comb to the crop at all times. This feature gives the benefit of even feeding and minimum loss of those valuable heads in all conditions.

A fully-enclosed oil-bath wobble box knife drive means long life and low maintenance costs. A gauge is fitted to aid accurate control of cutting height.

Air-cooled comfort is standard equipment on the Model 1530. Standard equipment includes a pressurised cab with an evaporative cooler and tinted armour plate glass. A roof hatch is provided for easy safe servicing of the cooler filters. A one-piece front glass panel and a full width sliding rear window gives unobstructed vision to the grain tank. Another big feature of the cab is the 1.9 m (6 ft. 3 in.) headroom to allow freedom of movement and a stand-up operation as required.

The control platform on the Model 1530 has been designed to give the operator an

armchair ride. A wide range of on-the-go controls are within easy reach. Even the steering wheel can be tilted through a 35° arc. And with hydrostatic steering the 1530 can be guided over the roughest paddocks with finger-tip ease.

The Mercedes OM350 108HP (DIN) engine is located behind the grain tank for quiet operation and good machine stability.

The Model 1530 also incorporates a number of major design features. A big 600 mm x 1000 mm (23½ in. x 39½ in.) diameter drum is teamed with a 110° high wrap open concave. This combination gives maximum initial separation, normally in excess of 90%, right at the point of threshing. The beater on the Model 1530 deflects the crop onto the extra large straw-walker and sieve area for which Sperry New Holland Combine Harvesters are renowned.

Accurate and adjustable wind control from the fan results in perfect separation and cleaning. The large 7 metre comb front allows this capacity to be fully utilized at comfortable ground speeds in light crops. A Hannaford screen is standard equipment. A specially designed "bubble-up" auger maximises grain tank capacity.

The Model 1530 also features solid steel chassis, splined drive shafts and a rugged gear box. Long lasting roller chains and durable "V" belts keep things turning smoothly on rigid mounted heavy duty bearings.

Routine servicing is quick and simple. Huge latches and hinged guards give easy access to all major service areas. A spare knife is carried in a specially designed compartment on the comb front. The knife can be speedily replaced with the removal of two bolts.

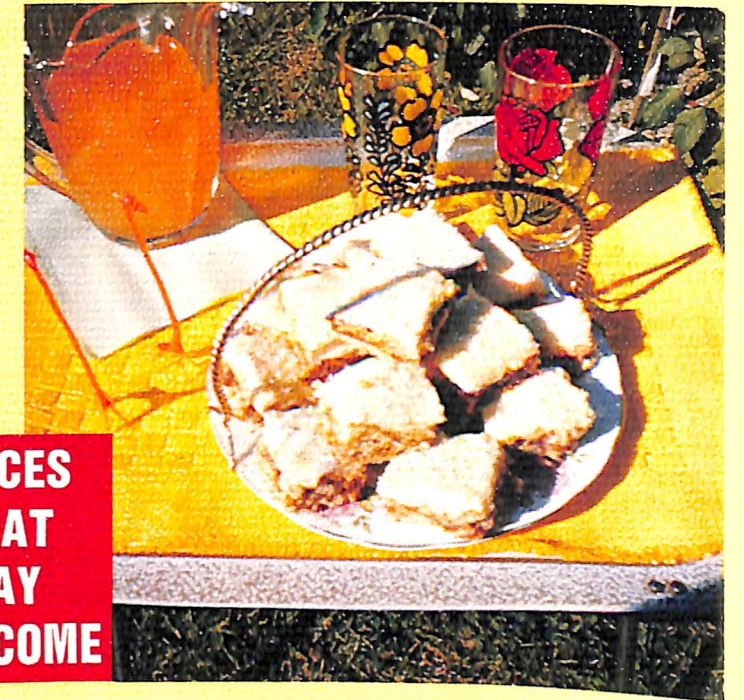
Sperry New Holland will manufacture the new comb front at their plant in Dandenong, Victoria. The comb front has undergone several seasons of testing throughout the grain areas of Australia. As part of the comb front development program, one of the prototypes was shipped to the Sperry New Holland combine harvester test track in Belgium. There it was subjected to severe structural testing, equivalent to three seasons work. On return to Australia, this same machine has completed more than 4000 acres of harvesting under a wide range of conditions.

All Sperry New Holland Combine Harvesters are equally at home in cereals or grass seed. And the Model 1530 is no exception. Its got balanced capacity features to make harvest time a whole lot easier—and profitable.

## COUNTRY KITCHEN



**SLICES  
THAT  
SAY  
WELCOME**



### A TANGY COMBINATION

When friends drop in to say "Hello" it's always time for a cuppa or a long cool drink. And something tasty to go with it. Mrs. R. O. Crouch of Merriton, South Australia, will receive our presentation pewter salt and pepper set for her delicious recipe of Orange and Date Slice. Try it—you'll like it, too.

#### Ingredients:

¼ lb. butter  
¾ cup light brown sugar  
1 egg  
½ cup milk  
1 cup crushed cornflakes  
pinch salt  
¼ tsp. mixed spice  
2 cups S.R. flour

#### Method:

Cream butter and sugar. Add beaten egg, cornflakes, flour, salt and spice with milk. Spread half mixture on greased swiss roll tin. Cover with filling. Spread remaining mixture on top and bake in a moderate oven 25-30 minutes.

#### Filling:

1 cup chopped dates  
2 tbsp. water  
1 tbsp. brown sugar  
2 tbsp. orange juice  
grated rind of orange

#### Method:

Stir all ingredients over low heat until thick. Allow to cool. When cold spread. Ice the slice with orange icing and sprinkle with nuts. Cut into fingers. Mrs. R. O. Crouch, "River Glen", MERRITON, S.A. 5500.

### A FAVOURITE SLICE

Tasty, easy to make, great for afternoon tea and a welcome addition to family lunch boxes. A set of pewter salt and pepper shakers goes to Mrs. Jeanette Turner of Kulin, Western Australia for her "favourite slice". Try this one in your biscuit tin. It could become your favourite, too.

#### Ingredients:

1 cup sugar  
1 egg  
½ lb. melted margarine  
2½ cups S.R. flour  
choice of cherries, dates and walnuts,  
mixed fruit, nuts, preserved ginger

#### Method:

Beat together the sugar and egg. Add the melted margarine and flour together with fruit. Spread in greased and papered 10" x 12" tray. Bake in moderate oven 30 minutes. Mrs. Jeanette Turner, Box 106, KULIN, W.A. 6365.

*The recipes that are your favourites and appeal to your family are sure to find a welcome place in the recipe books of many country kitchens. Pass on the pleasure of a new taste by detailing your favourite recipe and sending it to me. Please be sure to include your address because I'll be selecting two or three recipes for each issue of the Sperry New Holland News. If your recipe is published we will receive a special set of pewter salt and pepper shakers from Sperry New Holland. You may also be interested in receiving the Sperry New Holland Country Kitchen Cookbook. Address your recipes to me: Robyn Walsh, Sperry New Holland, P.O. Box 154, Dandenong, Vic. 3175.*

**SPERRY NEW HOLLAND NEWS** is sent to you free by courtesy of your Sperry New Holland Dealer. It is edited by Frank Scott-Smith and "Country Kitchen" is edited by Robyn Walsh. Published four times yearly by Sperry New Holland, a division of Sperry Rand Australia Limited, P.O. Box 154, Dandenong, Victoria, 3175.

# THE WAR AGAINST WEEVILS

... the why and the how

Every grain grower must play his role in producing grain free from insect contamination.

The Australian Department of Agriculture, all State Departments of Agriculture, the C.S.I.R.O., the Australian Wheat Board, the Australian Wheatgrowers' Federation and the Tractor and Machinery Association of Australia are working with Australian farmers to reduce the level of insect infestation of grain.

Sperry New Holland is aware of the importance of cleaning grain harvesting machinery. They have undertaken, with other manufacturers, to supply a recommended procedure for cleaning to all owners and operators of their equipment.

Sperry New Holland commends this program to you in the interest of the Australian grain industry.

## WHY IS REMOVAL OF GRAIN RESIDUES FROM COMBINE HARVESTERS SO IMPORTANT?

by  
Dr. M. Bengston

Assistant Director, Entomology Branch,  
Queensland Department of Primary Industries

Member — Australian Grain Infestation  
Liaison Committee

### THE THREAT

Australia's grain industries, worth \$M1,600 annually, are threatened by rising levels of infestation by resistant grain insects. Compensation claims, price discounts and rejection of consignments because of contamination by insect pests are already significant features of the world trade in grain. For commercial reasons these problems are not often publicised but their costs and the cost of control measures are reflected in returns to growers. Because of the developing resistance problems the currently approved insecticide treatments are no longer giving completely satisfactory results and will not continue indefinitely to provide the necessary level of control.

### THE RISK

Australia must match its competitors in producing the insect-free grain which buyers demand, or lose its markets. Over 55,000 farms produce grain in Australia and loss of the grain markets would have grave repercussions for those producers and the wider rural community. Such a loss would also affect the entire infra-structure of road and rail transport, storages, ports and shipping complexes which depend on the grain industries.

### FEW ALTERNATIVES

The recent increase in the insecticide resistance problem has been rapid and resistant insect strains are now present in all states of Australia. The simple substitution of alternative pesticides is not a permanent solution. Few new insecticides are available and resistance to these must be anticipated. Insecticide residues are carefully monitored and rigidly controlled.

International approval to apply new insecticides may take years to obtain and world opinion is hardening against residues of any kind.

### OVERSEAS COMPETITORS HAVE BIG ADVANTAGE

Major overseas competitors in the export markets have a tremendous climatic advantage in producing insect-free grain. Most grain storage pests cannot survive freezing winter temperatures but these temperatures do not occur in Australia's grain growing areas. Over 100 different species attack grain and about a dozen of these must be regarded as major pests. Australia must overcome the climatic disadvantage and match the quality by the implementation of superior technology.

### IMPORTANCE OF CLEANING FARM MACHINERY

Appropriate measures are necessary to prevent infestation during all stages along the export grain pipeline—farms, central storages, transport facilities, export terminals and shipping. Increased attention is being paid to the latter stages of the pipeline but it is obvious that action here will be made more difficult by infestation developing in the earlier stages.

Surveys have established that insect infestation is present on many grain farms. Urgent action is required to reduce the level of infestation. **Removal of grain residues in combine harvesters and other machinery is a crucial aspect of the overall programme.** Infested residues in combine harvesters result in direct contamination of the new grain from harvest to harvest.

### AIM AT COMPLETE CLEANING

The aim should be the complete removal of all residues before insect breeding commences. Insecticidal dusts will minimise development of infestation in imperfectly cleaned machines but inevitably lead to further development of resistance. They cannot be relied upon in the longer term. Fumigation will destroy existing infestations but residues are immediately subject to reinfestation.

### WHEN TO CLEAN?

Surveys have shown that residues in combine harvesters become visibly infested with important storage pests within two months of harvest. These insect pests can live as adults for months. Prevention is better than cure. **The ideal time for cleaning is immediately after harvest.**

### GENERAL PRINCIPLES

Cleaning the combine harvester is not an easy task but a methodical approach will greatly reduce the labour involved. Externally, the judicious use of water and detergent or steam cleaning will expedite the procedure. Water has the advantage of minimising the dust nuisance but especially when it is used internally in the machine it may accelerate corrosion and remove lubricants. Any damp grain residues which remain will promote more rapid insect development than would dry grain. Compressed air is strongly recommended for use inside the machine.

## RECOMMENDED PROCEDURE FOR CLEANING

# SPERRY NEW HOLLAND

## COMBINE HARVESTERS

The objective is 100% removal of all crop residues, that is grain, broken grain, dust and straw. Obviously this requires cleaning every part of the machine where grain or dust can lodge.

It is recommended that the cleaning operation be carried out **immediately following completion of harvest.** Done at this time the operation will be easier and less time-consuming.

Easy access for servicing has always been a feature of Sperry New Holland combine harvesters and this good accessibility will assist you to ensure that your grain will not be contaminated by grain insects when it leaves your farm.

Compressed air and/or a vacuum cleaner (preferably industrial model) will greatly assist in cleaning. Sperry New Holland have no objection to the use of a high pressure water jet if found necessary. However, following use of water or steam any area of bare metal should be touched up with a suitable paint or rust preventative.

1. **Select a suitable cleaning site.** This site should be positioned so that all cleaning facilities are readily on hand, whether that be compressed air, electric power for vacuum cleaner, steam cleaner or pressurised water facility.

Ground conditions should be clean and firm enough to enable crop residue removed from the machine to be swept up and incinerated on completion of the cleaning operation.

2. **Run the combine harvester at maximum fan setting** and with all inspection covers removed to dislodge loose dust, grain and straw. Stop the machine and lower header front to the ground. Support the rear of the straw elevator with timber supports. Detach header front and straw elevator as an assembly from the base unit.

3. **Remove the following components from the base unit:**

- Safety shields from both sides of the cleaning fan area.
- Upper and lower sieves (riddles).
- Grain pan (shaker shoe).
- Covers under grain and returns cross augers.
- Covers at base of grain and returns elevators.

4. **Thoroughly clean interior of base unit,** grain augers and elevators. Start at the grain tank and grain unloading auger. Remove adjustable baffle and cover over discharge auger located at the base of grain tank. Where a Hannaford screen is fitted remove screen and in cleaning pay particular attention to the auger trough, seconds discharge trunking, and the seconds bin.

Work down through straw-walkers, drum and concave to the fan and the cross auger areas.

There are several reinforcing channels above the straw-walkers in the straw-walker cap area that require special attention. It will be necessary to use a length of wire to dislodge grain and straw from these channels.

Clean the grain pan, and sieves, while removed from the machine.

Dust and grain will collect in the gaps between the stepped floor and fishback sections of the grain pan. A hacksaw blade is most useful to remove these deposits. (A helpful hint to make cleaning of this area easier in future years is to fill gaps with a good quality body putty.)

5. **Thoroughly clean exterior of base unit.** Pay particular attention to engine compartment, external base area of grain tank, ledges and corners in and around drive pulleys and the internal section of the steering axle support.

Sperry New Holland have no objection to the use of a steam cleaner, water detergent mix or high pressure water jet for the removal of oil or grease residue from the machine. Bare metal areas should be touched up with a suitable paint or rust preventative.

6. **Replace components removed from base unit** with the exception of the straw elevator and header front.

7. **Thoroughly clean straw elevator area** gaining access to internal areas by removing covers.

8. **Attach straw elevator to base unit** then detach header front from straw elevator. Complete cleaning of lower section of straw elevator.

9. **Thoroughly clean header front.** Remove cover over retractable fingers. Remove knife. Pay particular attention to:

- Internal section of table auger in retractable finger area (open front only).
- Both ends of table auger.
- Fingers (especially on closed front).
- Hollow sections of skid shoes under header front (open fronts only).
- Protective shields and components covered by them.

10. **Re-attach header front to straw elevator** after refitting components removed.

11. **Collect all grain and straw residue removed from combine harvester and destroy by incineration.**

Additional copies of "The War Against Weevils" in a four page colour brochure are available upon request. There is no charge. Simply indicate on your Sperry New Holland reply card.

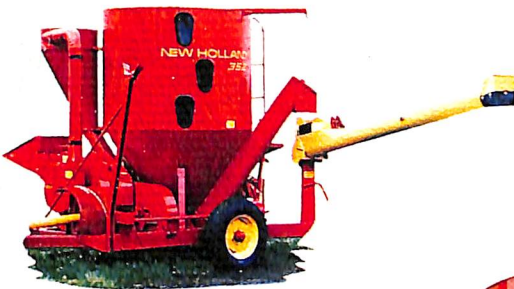


Sperry New Holland **grinder mixers** give you

# the big choice in grinder mixers

There's the Model 352T TwinMill Mixer for farmers who prefer to roll their grain, and the big 120-bushel Model 357 for big operators. That's in addition to the popular Model 352H hammermill mixer.

These machines give you what you want in a grinder mixer—reliability, precision mixing, convenience, low dust levels, and a speedy, versatile unloading system.



### Superior reach for unloading

Sperry New Holland features an elevated pivot for the unloading auger on all their grinder mixers. A big plus when it comes to unloading over fences into feeders or troughs. And because the horizontal reach of the auger is greater you gain additional freedom in positioning feeders and troughs.

The elevated pivot increases vertical reach too—so you readily fill high silos and elevated feed stores.

### Handle high roughage mixes without blocking

Sperry New Holland grinder mixers have been designed to handle high roughage mixes without blocking.

That means special auger housings and auger flightings and anti-bridging mechanisms—all designed to keep materials on the move.

### High efficiency hammermills

The Direct-Flow hammermills fitted to Sperry New Holland grinder mixers carry milled feedstuffs direct to the mixing tank.

Only "fines" are lifted to the cyclone thus leaving more power for fast, uniform milling and mixing.

The Poly V-belt is another feature of the hammermill. Not only is power transfer super-efficient, it also needs near-zero maintenance—a big advantage over multiple V-belt drives.



### Versatile roller mill

The roller mill fitted to the Model 352T TwinMill Mixer gives infinite choice of intensity of rolling—from light cracking to heavy flaking.



### High reliability

When you are feeding livestock you need to have faith in your machinery. Sperry New Holland is renowned for superior engineering and first-class manufacture—machines practical in design and dependable in action. Sperry New Holland grinder mixers are no exception. Ask one of your neighbours who owns one.

Or call your Sperry New Holland dealer and ask for a demonstration on your farm—obligation free.

SPERRY  NEW HOLLAND