

The table shows that farmers as a group pay above average income tax and above average capital gains tax compared to business proprietors, farmers pay 25% more capital gains tax and 42% more income tax on the average. For all taxfilers, farmers pay 49% more capital gains and 14% more total income tax than the average taxpayer in 1981.

Some studies (e.g., Gruber, 1971; Herndlner, 1973; Moore and Wajf, 1957; and Perkins, 1972) view part-time farming only as a temporary phenomenon whereby farmers are adjusting from full-time farm work to full-time non-farm work (or, sometimes, from non-farm work to full-time farming). This study suggests that part-time farming can be viewed as a permanent situation which may be a solution to the problems of low incomes among farmers and a support to the farmer's income. The farmer's income is a function of the problem of rural depopulation. Off-farm work among farmers can be promoted by increasing the opportunities for off-farm work among farm operators. The results of this study indicate two alternative methods will have a positive impact on the most feasible solution to the problem of rural depopulation: off-farm work among farmers: either increase the number of jobs within a reasonable commuting distance of the farmer, or train the farmer for job opportunities that already exist.

Nevertheless, the role of off-farm work in facilitating the adjustment of the farm operator's labour resource into or out of agriculture must be recognized. This is a topic that is not