

USDA Hires 75 Additional Inspectors

The U.S. Department of Agriculture last week announced it has authorized the Consumer and Marketing Service to hire 75 additional meat inspectors.

The inspectors are being hired to expedite implementation of the Wholesome Meat Act signed by President Johnson Dec. 15. These are the first of about 500 meat inspectors and other personnel that will be hired by June 30, 1968.

The additional inspection force will be assigned to the two main types of firms affected by the new Act. These are firms which prepare meat carcasses into wholesale cuts or for further processing (known in the meat industry as "boners and cutters"), and plants which operate in the District of Columbia, or unorganized territories.

C&MS officials said the inspectors will be assigned as needed throughout the 7 meat

inspection districts, and in the District of Columbia.

The Wholesome Meat Act, described by President Johnson as a "landmark" in consumer protection, ultimately will achieve the goal of a totally-inspected meat supply through joint Federal-State cooperation. It updates the Meat Inspection Act of 1906, which provided for Federal inspection of meat produced in plants dealing in interstate or foreign commerce.

The Breeding Herd For Tax Purposes

A breeding herd, for income tax purposes, can refer to several categories of livestock, says W T McAllister, extension farm management specialist at the University of Delaware.

Determining whether livestock is held for draft, dairy or breeding purposes depends on all facts and circumstances in each case, says McAllister. A farmer's actual use of the animal ordinarily shows the purpose for which the animal is held. He cites several examples which may help clarify the term "breeding herd" for tax purposes.

An animal intended for breeding purposes may be discovered to be sterile and sold within a reasonable time after. The animal was held for breeding purposes.

A farmer may retire and sell his entire herd, including young animals he planned to use for breeding or dairy purposes if he had continued in business. These animals would be considered breeding or dairy stock. McAllister points out that any sale of breeding or dairy animals should be handled as a capital gain rather than as ordinary income and should be reported on schedule D, not on

form 1040F. The latest test findings of the National Safety Council's Committee on Winter Driving Hazards disclose that regular tires on glare ice may require close to nine times as far to stop as on a dry pavement. The Safe Winter Driv-

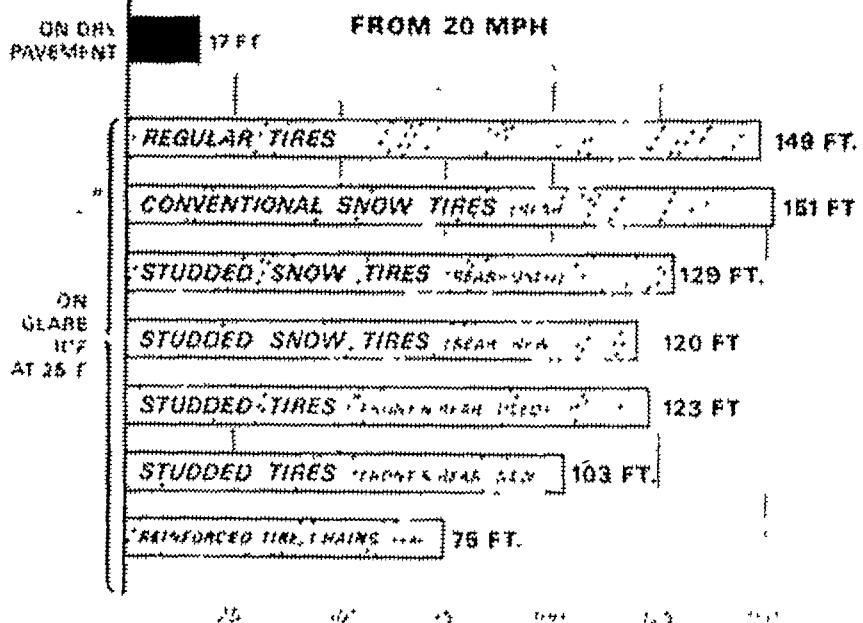
form 1040F.

A farmer may raise hogs for slaughter. Before selling the sows, he gets a single litter of 12 months. A farmer who buys cattle and pigs from them and raises them for sale. Even though the sows are held for ultimate sale to a customer and are sold after bearing the litter, they are con-

sidered held for breeding purposes. However, these animals

Livestock for income tax purposes includes cattle, hogs; mules, donkeys, sheep, goats; and fur-bearing animals, such as musk, and other mammals. A farmer who slaughte, buys mink, and other mammals. Calves are born while the cows are being held by the farmer. Chickens, turkeys, pigeons, fish, geese, frogs and reptiles are not included.

BRAKING DISTANCES



(Braking distances shown above do not include reaction time which normally adds another 22 ft. to the braking distances)

Test results from the 1967 report of the National Safety Council's Committee on Winter Driving Hazards

ing League points out that regardless of the type of traction device employed — even with tire chains — far slower than normal speeds are a must on icy pavements.

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