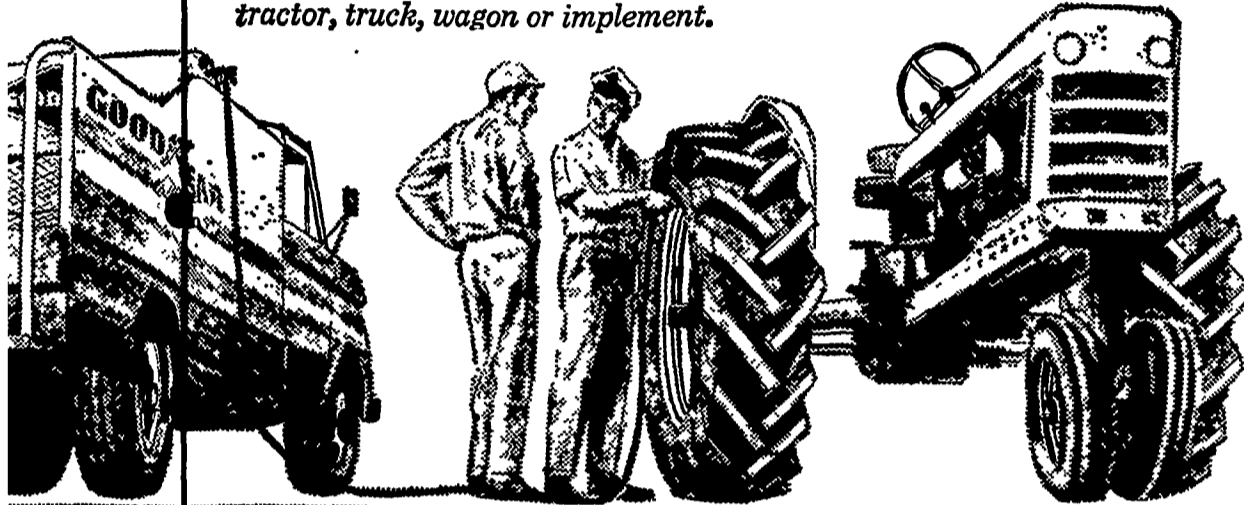


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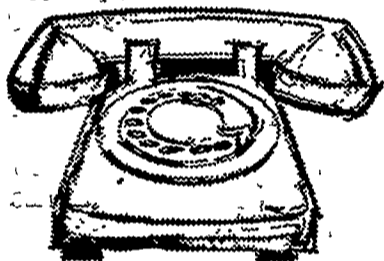
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Pennsylvania Hay And Corn Intentions Same As Last Year

Reports from Pennsylvania farmers as of March 1 show increased acreages of barley and soybeans over last year, according to the Pennsylvania Crop Reporting Service. Reduced plantings of wheat, rye, oats, potatoes, and tobacco are reported. Corn and hay acreages are currently forecast as being unchanged from a year earlier. Farmers plantings of winter wheat show a strong reaction to the low prices received for the 1967 crop, with the acreage planted last fall totaling 414,000. This acreage equals the record low in 1966, and is 18 percent below last year and 10 percent less than the 1962 66 average planted acres. The rye plantings followed right along with wheat, with 48,000 acres planted last fall, down 30 percent from a year earlier but the same as average. Barley plantings utilized some of this acreage by increasing to 190,000 acres, 10 percent greater than last year and 20 percent more than average.

Bill Would Ease Estate Tax Burden

A bill to ease the burden of federal estate taxes on sale of a family farm when the owner dies has been introduced in the U.S. Senate. The bill, S 2600, has been introduced by Senators Harris, Oklahoma; Carlson, Kansas; and Curtis, Nebraska. Drafted by the National Livestock Tax Committee, it would amend the Internal Revenue Code of 1954 by providing a more equitable method of valuing farms, ranches, and other small businesses for federal estate tax purposes.

According to Senator Harris, "In recent years, an upward trend in the sale of farm and ranch properties, primarily caused by speculators investing in land, has produced higher and higher taxes at the death of the farmer or rancher. Often the heirs have little or no cash with which to pay these death taxes. This already has forced the liquidation of many family livestock operations and could force the sale of countless other ranches and farms on the death of present owners."

"The prime reason for the upward trend in valuation is the Internal Revenue's interpretation of the requirement in the Federal estate tax regulations that the estate tax be imposed on the 'market value' of the property held by the decedent at the time of his death."

"Today the price for which farm or grazing land might sell to speculators is out of all proportion to what it will earn for farm or grazing purposes. Unfortunately, however, many revenue agents refuse to give any consideration whatsoever to the

earning capacity of the ranch or farm in determining its value for estate tax purposes. Thus, the family which does not have substantial outside assets cannot pay the estate taxes. So, the property has to be sold and cannot be passed on to the next generation."

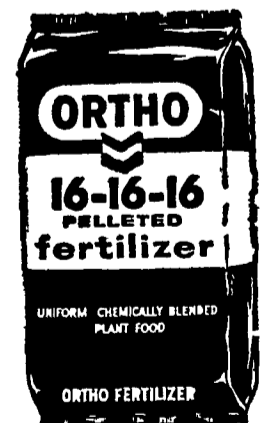
Oats seedings are expected to total 499,000 acres for 1968. This will be 2 percent below 1967 seedings, 16 percent below average.

Senator Harris summarized the basic provisions of the bill as follows: "In general, since other small businesses have a similar problem, this bill would apply in any case where a decedent owned an interest in a closely-held business, whether in proprietorship, partnership, or corporate form."

"In such a case, the estate's representatives would have the option of having the decedent's interest in the business valued either at its market value, as at present, or the higher of the decedent's cost basis or a value based on the reasonable earning power of the business."

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