

## Farm estate seminar planned

CARLISLE -- The Cooperative Extension Service of Penn State has scheduled a seminar for professionals who work with farmers in the formulation

of their estate plans, to be held at The Embers, Carlisle, on January 6, 1978 beginning at 9:30 a.m.

The program is designed to assist attorneys, bankers

and trust officers, accountants, and insurance agents by providing guidelines and case studies in solving farm estate planning problems. Fred A. Hughes, Extension farm management specialist of Penn State will discuss farmers' assets and liquidity problems, and farm transfer arrangements. Farm real estate valuation for estate planning will be presented by Clifford L. Orbaker, specialist in farm and agricultural valuation, Doylestown. Howell C. Mette, practicing Attorney and adjunct professor, Dickinson School of Law, Carlisle will present two farm estate situations for analysis and will discuss the legal implications. The tax implications and procedures in these case studies will be outlined by Thomas C.

Wetzel, tax partner of Boyer and Ritter, Camp Hill. Evan C. Frey, vice president, Trust Development, Dauphin Deposit Trust Company, Harrisburg will

discuss the use of trusts in these farm estate plans.

Registrations with a fee of \$20.00 payable to the Extension Service Special Fund should be lodged with Roland P. Freund, 1100 Claremont Road, Carlisle, Pa., or one can phone 717-249-7220 before January 3, 1978.

The seminar is also sponsored by The Central Pennsylvania Estate Planning Association, The York County Estate Planning Council, the Cumberland County Bar Association, The Franklin County Bar Association and The Adams County Bar Association.

## ASA plans convention

BOZEMAN, Montana -- "Why Simmentals rank third after being in the United States only eight years" is the lead subject during American Simmental Association's 10th annual convention, February 28, 1978, at the Crown Center Hotel in Kansas City. This enthusiastic presentation will be followed by financial advice from an agricultural banker, and by a trio of experts discussing new-found success in heat synchronization of beef cattle. All interested cattlemen are invited to attend.

"Cattle in the North Central Simmental Association's Heart of America sale, and ranch exhibits, go on display Sunday, February 26. Junior

activities, tours, and a mini-convention are scheduled for Monday. Then, our convention is Tuesday and the sale is Wednesday," Dickinson said. "Simultaneously, hundreds of farm machinery exhibits and 60,000 people will be in town for the Western Farm Show. I think there'll be plenty to do."

Convention information and reservations are being handled by Stan Meyer, P.O. Box 2128, Great Falls, Mt. 59403.

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