

Although 19,000-foot-high Mt. Kilimanjaro stands nearly on top of the equator, it is perennially capped with snow.

Christmas Wishes

Dairy manure handling systems explained

DOVER, Del - A good manure handling system makes the best use of land, labor and capital. It also uses the manure's value as a fertilizer and soil conditioner while avoiding pollution and nuisance problems.

To aid the dairy farmer in evaluating systems, the Midwest Plan Service has published a six-page brochure examining the advantages and disadvantages of today's dairy manure handling systems, whether to haul the manure daily or store it and whether to handle it as a solid or liquid. Various designs for storage are illustrated. The value of manure is discussed in terms of both nutrients added to the soil and dollar

The major thrust of the paper is the economic comparison of common manure handling systems using 1977 cost estimates provided by agricultural engineers at the University of Wisconsin. Detailed tables compare initial investment and annual costs for stacking manure, daily

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Here's important tax advice about the sick pay exclusion: While for most people sick pay now is taxed just like any other income, there are some who may continue to qualify for tax protection of at least part of their income. These are people under 65 who are permanently disabled. If that describes you, look into the new rules covering sick

A public service of the Pennsylvania Institute of Certified Public Accountants.

hauling, liquid manure storage basin, and liquid manure storage tanks in both a 50-cow stanchion barn and a 100-cow free stall barn.

The comparison itemizes dairy wastes and gives dairymen a feel for the relative costs of various systems. To extend the comparison to his own Newark, Del., 19711.

operation, the dairyman can substitute his actual costs.

This publication, "Selecting Dairy Manure Handling Systems (AED-18)," is available for 50 cents the major costs of handling from Delaware county agents or from E.W. Walpole, Extension agricultural engineer, University of Delaware,

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