

Shorthorn champions named



David McElhaney, left, and Eric Peoples had the grand and reserve grand champion Shorthorn bull, respectively, at the 62nd annual Pennsylvania Farm Show.

HARRISBURG — Western Pennsylvania is where all the Shorthorn beef cattle are, if a perusal of the Farm Show exhibitors list is any indication of the breed's distribution. Specifically, only Greene, Beaver, and Lawrence counties were represented at the Farm Show's Shorthorn contests. Breaking it down even further, seven families competed for the ribbons.

Woodside Farm, of Waynesburg, showing "Woodside Carol Rose 2nd", captured the grand and junior championships in Shorthorn female classes at the 62nd Farm Show. In addition, three other Woodside Farm entries won championships: "Woodside Miss Statesman" was the show's reserve grand champion; "Woodside Carol Rose" was the reserve junior champion; and "Woodside Carol Rose 2nd" was the calf champion.

Joan Peoples, volant, exhibited the reserve calf champion, "Mapleview Star 1C."

The grand champion in

Shorthorn bull classes was "Packard Thomas West" exhibited by David McElhaney, of Hookstown. The animal also was the junior champion. McElhaney also showed the calf champion, "Waukaru Foresight."

Reserve grand champion and senior champion was

"Olers Model King" owned by Mapleview Ranch.

Mapleview Ranch showed the reserve junior champion, "Mapleview Silver Apache" and reserve senior champion, "Mapleview Pennsylvania."

Beverly Short, of New Brighton, exhibited the reserve junior champion, "Waterbatems Lil Sid."

Tax cut likely this year

SAN FRANCISCO, Calif. — Speaking to members of the National Council of Farmer Cooperatives meeting here last week, Congressman Joe D. Waggoner (D-La), member of the House Ways and Means Committee, said that Congress will likely pass a tax reduction bill this year. He noted that a large tax cut is needed to offset the sizable tax increases in the social security and energy bills.

The Louisianan added that the bulk of the tax cut should go to middle-income people who bear the brunt of the tax burden. "Also", he declared,

"it is essential that the tax cut contain sizable incentives for business investment."

Waggoner discussed farmers' concern with the 1976 tax provision requiring a carryover of basis on inherited property. This provision requires an heir to calculate his capital gain using the original cost of the property to the decedent.

"This carryover of basis provision is proving to be very complex," he said, "and several of us are working to postpone its effective date." Waggoner said he hoped Congress could pass some much-needed changes to make the provision more workable. One of the changes now supported by the Treasury, he noted, would exempt the first \$175,000 of property from the carryover provision.

Waggoner brought a rousing response from the cooperative leaders with his closing statement that Congress will not adopt any changes which will adversely affect the tax treatment of farmer cooperatives.

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