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Among the honored guests at the Pennsylvania Poultry Federation Banquet ursday night, from left, were Broilerman of the Year Ken and Cora Longacre; rkey Industryman of the Year, Emerson and Candace Meashey; and Egg dustryman of the Year Walter and Jean Wheelock.

Pa. Poultry Banquet hosts 1670 supporters

BY CURT HARLER

NCASTER — A total of paying guests attended 1980 Pennsylvania ltry Federation Banquet rsday night to support state broiler, egg, and key industry.

otal attendance at the quet, including guests, 1670, according to PPF Executive Director John Hoffman.

Despite the dismal economic situation in the poultry industry, 99 full tables were sold to supporters for the Banquet.

The annual fund raising event is the best attended affair of its kind in the East.

Main course at the dinner was Federation Turkey Benedict with Hollandaise sauce and crab meat. The

(Turn to Page A37)

In this issue

Grand champion female from Airville

Average prices drop at Pa. Holstein Sale

BY DICK ANGLESTEIN

HARRISBURG — While nearly a half-million dollars in young dairy animals went across the auction block at the 27th Annual Pennsylvania Association Show and Sale this week, average prices were down considerably from those paid last year.

In total, 316 calves and bred heifers were sold on Wednesday and Thursday in the small arena of the Farm Show Building at a combined price tag of $497,575.

Last year's receipts totaled $616,675, or $119,100 more than this year. The number of animals sold last year was 323, just seven more than this year.

The average price paid for a calf at Wednesday's sale was $1,416. This is $376 below the average price of $1,792 paid in 1979.

The bred heifer average price at Thursday's sale amounted to $1,942, which was $177 below last year's average of $2,119.

The top individual price at both sales was $7,100 for a year-old calf, "Lucinda Sunny Craft Chief," consigned by Earl C. Stauffer and Associates, Ephrata. It was bought by the Lucinda Syndicate, Selma, Calif.

(Turn to Page A26)

Grand champion female at the 27th Pa. Holstein Show is "Northcroft Ella Elevation," shown with George Knight, R2, Airville, York County. More photos on pages A26 and B2.

FDA, USDA crack down on DES

Cattle prices come out of slump

LANCASTER — DES, diethylstilbestrol, the controversial growth stimulant not only improves cattle weight gains—it also improves cattle prices.

On April 4, the Assistant Secretary of Agriculture Carol Tucker Foreman and the Commissioner of Food and Drugs Jere Goyan joined together in making a statement to deal with what the government has ruled as the illegal distribution and use of DES implants in cattle.

They announced that at least 70,000 cattle, and perhaps as many as 200,000 head have been illegally implanted with DES in the United States. The drug was banned by the Food and Drug Administration on June 29, 1979 because of the possibilities of its causing cancer.

The ban prohibited the use of DES in animal feed as well as the implanting of DES pellets in animals. Implanting, typically in the animal's ear, permitted the drug to be released gradually into the animal's system.

The manufacture and shipment of DES became illegal on July 13, 1979, and it was banned for use on cattle and sheep on November 1, 1979.

According to Dick Reed, of Dean Witter Reynolds, Inc., a brokerage firm in Lancaster, the announcement of the government barring these implanted cattle from the market has had a positive effect on the cattle prices since last Thursday.

In the past week, the cattle prices have recovered four cents because of the scare-reaction effect on the daily cattle business, he said.

"The news triggered the market, and the maximum 1.5 cents a pound increase limit was reached on several days," he said. "It was time for the market to turn. June cattle prices had reached their lowest at 60.25 cents—they're high had been 77 cents. Now the market has recovered four of the seventeen cents it lost in a short period of time."

The market had been going steadily downward

(Turn to Page A39)

First in series on estates, wills, trusts. . .

Farm estate planning — what's there to know?

BY SHEILA MILLER

LITITZ — Everyone has heard the old saying, "There e only two things in life you can be sure of—taxes and ing". No one can exit from this world without facing th, thanks to the government's estate settlement taxes.

The trauma that death brings to the surviving family, hether on the farm or in the city, is a time of grief and ffering. And, unfortunately, this dark period in the lives many farm families, is clouded over with an even rker realization that they weren't prepared for the ath of their loved one.

Every day there are farms lost to families because of e rigid federal and state tax laws which govern estates. ven farmers who think they have their tracks covered by aking out a will may unknowingly leave their families ith a heavy taxation burden.

Consider the case of a couple we'll call Mr. and Mrs. armer Brown, who lived in Pennsylvania. Their plans to ok after the well-being of their children and grandildren almost ended in the loss of two of their three rms.

Like many Pennsylvania farmers, the Browns had their torney draft a will for them. The will left the entire farm the surviving spouse upon the death of either Mr. or rs. Brown.

In 1968, Mr. Brown passed away. Mrs. Brown survived her husband for five years, and died in 1973.

At the time of her death, the original will called for the three farms to go to the Brown's two sons. The will spelled out the sons had the lifetime right to use the farms, and after their death, the farms would go to any natural children from their marriages.

The Brown's will further added the farms could never be encumbered—that is, have any debt against them.

Now, the provisions of the will probably seemed quite satisfactory to the Browns and they undoubtedly did not realize what sort of problems it would be creating. But after the deaths of the parents, the troubles became apparent.

The first problem came when the same estate was caught by the estate settlement tax bite for the second time in one generation. In fact, estate taxes were assessed twice in five years, once with the death of each of the parents Brown.

Their wish that the farms should never be encumbered didn't give their sons any opportunity to build their own estates, to look after their wives after their demise. Their equity was only what they could build up in cattle and equipment.

The sons could never borrow against the farms in order to expand their operation, because the will stated they could not use the real estate as security for borrowing money.

And, regarding the inheritance of the grandchildren, the one couple never was able to have any natural children.

The estate settlement taxes on the three farms created a financial burden on the heirs to the point where they were going to have to sell two of the three farms to pay those taxes. This would have set back their farming operation to the point of slow or no return.

Through some legal advice, they were told that the farms could be taxed for estate purposes based on the land value for agriculture. This allowed for a somewhat happier ending—only one of the farms had to be sold to meet their tax obligations.

This true story, and many others like it, are the basis for a series of articles in the next several weeks of **Lancaster Farming** dealing with estate planning, wills, trusts, partnerships, and corporations.

The informational series is designed to point out estate problem areas by learning from past examples, putting estate planning into present-day situations, and projecting the impact of the future on farm estates.

Look for the series each week in the front of Section B.