

Take your calf for a stroll



Earl Weaver of New Holland poses here with a Caf-Cart, a new device created by Raytec Manufacturing of Ephrata. You see him dehorning, but it can also be used for general movement, clipping, and hauling farm supplies.

BY DEBBIE KOONTZ
LANCASTER — A calf cart? Why not? People use strollers to haul their children from place to place, why shouldn't we have such help moving our calves?

Well, now we can. Caf-Cart is a cart on wheels big enough to hold a 300-pound calf made by a company called Raytec Manufacturing from Ephrata.

It's highly unlikely you'd ever want to take your calf for a stroll for all the neighbors to see, but moving him from pen to pen might become less of a chore with this new "contraption."

Caf-Cart is designed to take the strain out of moving young calves from meadow to hutch to barn. It features a load-from-the-ground-level design, so there's no lifting — supposedly to save your animals from injury, but perhaps actually saved would be you and your back.

The cart features six-inch ground clearance and over-sized, rubber-tired wheels to help it float over rough terrain.

And this cart even has those baby strollers beat — you can't lock your child's head in place for cleaning ears and cutting hair, but on Caf-Cart you can lock your calf's head in place for dehorning and clipping.

Caf-Cart has been around for a year and according to Raymond

Zimmerman, president at Raytec, the cart has "sold quite well in California. It's a good state for us — they have bigger farms."

He continued, "We expect the market to be big; it's quite unique. It may not be for every farm, but it's good for dehorning. Now it only takes one man, where as before it took two or three."

If you think that the cart may be a waste of time, think of other uses

of Caf-Cart. You can carry feed and water to the hutches in it. Caf-Cart won't tip over because of its counter-balanced axle, so you also can haul tools, fence posts and building supplies.

The price of one Caf-Cart is \$215, plus \$18 for a headlock.

Perhaps a stroll with Caf-Cart will become the norm — not to show off the calf, but to display your cart!

Tax law

(Continued from Page B24)

course, the executor still has to pay the penalties for late filing.

Sixth: Formula For Valuation

There are two formula which can be used for valuation. One is based on the average farm home loan bank interest rate for the past five years, and the other involves past income and capitalization of earnings.

The farm valuation election is so complicated it requires the services of a tax attorney who specializes in farms. Nevertheless, it can result in great savings.

As an example, assume a husband and wife owns a large farm and meat processing business. They split the farm and business into two equal parts, and die in 1987.

Husband:	\$1.30 million
	-750,000 special valuation
	-600,000 exemption
	equivalent
	-0 tax

Wife:	\$1.35 million
	-750,000 special valuation
	-600,000 exemption
	equivalent
	-0 tax

Because of the presumption of

50% ownership of entireties property under the new act, the unlimited marital deduction and the elimination of the three-year gifts and presumption of death provision, substantial new estate planning opportunities are open.

SALE TO HEIR

Frequently the surviving spouse desires to sell the farm to a son or daughter at a reduced rate. If the grantor is the estate, a substantial capital gains tax could result. But if the grantor is the surviving spouse, and a reduced basis resulting from farm valuation is matched to the consideration, a much lower tax results. This has been complicated under the new act because now, regardless of whose money bought the farm, half will be considered to be the husband's and half the wife's. If the farm is sold for less than fair market value, a gift tax return must be filed.

A minimum of 7% interest must be charged for mortgages or other loans under the new law (it was 10% before if the interest rate was unstated, and 9% if stated). However, the interest can be forgiven annually by use of the new \$10,000 annual exclusion. This special 7% interest can only be used on loans to family members not in excess of \$500,000.

With professional planning, we now have the ability to pass on farms and closely held businesses to family members without burdensome estate taxes.

CIDER PRESSING
Cider Press Will Operate Every Wednesday and Friday All Day And Every Saturday In The Morning.
Located between Thompsontown and Mifflintown. Turn north at the village of Centre.
Rufus P. Kanagy
RD 2 Box 201
Mifflintown, PA 17059

MEMO
HAY, STRAW & EAR CORN SALE
EVERY MONDAY At 11 A.M.
NEW HOLLAND SALES STABLES, INC.
Phone 717-354-4341
Lloyd H. Kreider, Auctioneer

GEBHART'S SANDBLASTING & RESTORATION INC.
Box 109AA, R.D. 1
Abbottstown, Pa. 17301
717-259-9868
• Water Blasting
• Chemical Cleaning
• Brick & Stone Re-pointing & Water-proofing

BERG ADJUSTABLE HEADRAIL STALLS

BERG
Copper-Bearing Steel Partitions or Galvanized

- Stalls available in galvanized or painted 1-5/8" O.D. tubing
- Headrail adjustment forward or backward to meet animal size demands
- Tie-up chains with snaps included
- Available in any width

SEE YOUR LOCAL BERG DEALER:

AARON ZIMMERMAN
RD 1,
East Earl, Pa. 17519
215-445-5309

R. LAMAR HACKMAN
RD 2,
Mifflinburg, Pa. 17844
717-524-4901

ROBERT GUTSHALL
RD 1,
Womelsdorf, Pa. 19567
717-933-4616

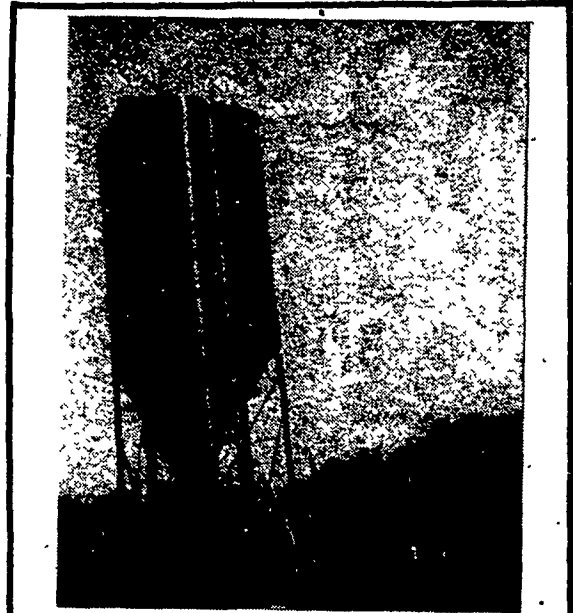
AREA REPRESENTATIVE: CHESTER INGRAM
RD 2,
Bellefonte, Pa. 16823
(Hublersburg)
814-383-2798

DONALD UPPERMAN
1126 N. Franklin St.
Chambersburg, Pa.
717-264-6007

DOMBACH EQUIPMENT INC.
McAllisterville,
Pa. 17049
717-463-2191

ROVENDALE SUPPLY
RD 2,
Watsontown, PA 17777
717-538-5521

CLAIR C. BEATTY
RD 4, Box 188A
Indiana, Pa. 15701
412-465-7368



CUSTOM MADE FEED BINS

- Made of 14 Gauge Steel
- Longer Taper for Easier Flow
- All welded seams which make it water proof and rodent proof
- Can be installed inside or outside building
- Most installations can be made without auger

WILL DELIVER AND INSTALL ANYWHERE FOR FREE ESTIMATE CALL

BETZ'S WELDING SERVICE
717-345-4854
Home: 717-345-3212

We Sell, Service & Install
• Bucket Elevators, Grain Augers, M-C Grain Dryers, Distributors, Pipes & Accessories.

AFFORDABLE WARMTH, WHEREVER YOU NEED IT.

If you're frustrated by the high cost of heating, a Comfort Glow portable room heater provides warmth for only pennies an hour. This heater is designed to be almost 100% efficient using clean, safe kerosene.

So dial down the thermostat of your central system and use the Comfort Glow portable room heater where and when you need warmth. Heat only the area or areas you are in...and save energy dollars.

Each heater has a battery-powered push button start and automatic safety shut-off for added convenience and safety. Buy now and save energy costs later.

9,300 BTU/hour GR9 room heater with catalytic freshener for extra-clean operation, plus many other features

Comfort Glow STANDARD FEATURES

- one-step pre-starting
- electronic push-button starting (batteries included)
- automatic extinguishing system
- fuel level indicator
- removable cartridge fuel tank
- long-life wick
- fuel siphon pump included
- protective base tray
- convenient carrying handle
- leveling device

Distributor:
EM HERR FARM & HOME SUPPLY
R.D. 1., Rte. 272 South Herrville Rd. Willow Street, PA

DEALERS

MT SIDNEY HARDWARE 448 Mt Sidney Rd Lancaster, PA 17601	A & B SALES & SERVICE Ronks, PA 17572	MAPLEHOFE DAIRY Aaron S. Glick RD 2 Box 34 Quarryville, PA 17566
LESTER H. SINGER Ronks, PA 17572	SUPER DOG FOOD CO. 39 W. Main St. Leola, PA 17540	FISHER ENGINE SERVICE 3141 Old Phila. Pike Bird-In-Hand, PA 17505
BENUEL E. KAUFFMAN RD 1 Box 280 Bell Rd. Christiana, PA 17509	BARTVILLE STORE RD 1 Box 207A Christiana, PA 17509	