

Simbrah enthusiasm runs high

BOZEMAN, Mt. — Among the newest breeds on the beef cattle scene, Simbrah cattle have exceeded all expectations in terms of general acceptance and demand, according to figures released recently by the American Simmental Association, which maintains the Simbrah Herdbook registry.

"We now have issued more than 16,000 registration certificates for Simbrah animals," said ASA Executive Vice President, Earl B. Peterson. "When you consider that the registry began in 1977, that's a significant figure. Breeder response to Simbrah has been very encouraging."

During 1983, 4,275 registrations occurred, pushing Simbrah numbers to 15,278 at year end.

"We're finding great demand for Simbrah breeding animals, not only from the warmer climates, but from other parts of the coun-

try", Peterson explained. "States such as Washington, Oregon, Missouri, Kansas, Kentucky, Virginia, Oklahoma, California and Arkansas have sizeable numbers of Simbrah breeders and cattle."

The breed, which combines the genetics of the world's two most populous breeds, Simmental and Brahman, is also gaining acceptance in other parts of the world. Several Latin American countries, plus Australia, New Zealand, and South Africa among others, now recognize Simbrah. Purebred Simbrah consist of 5/8 Simmental breeding and 3/8 Brahman.

Information about Simbrah cattle or a list of Simbrah producers, may be obtained from the American Simmental Association, One Simmental Way, Bozeman, Mont. 59715.

Limousin bull tops sale

DENVER, Co. — Seven Limousin bulls averaged \$1,764 at an all-breed commercial bull sale, held Jan. 18 in conjunction with the National Western Stock Show in Denver. A total of 47 range bulls sold in the sale for an all-breed average of \$944.

High-selling lot of the day was a two-year-old Limousin bull con-

signed by Leonard Wulf & Sons, Morris, Minn. Bernard Neill, Springfield, Colo., paid \$2,100 for the 7/8 bull that had an 84-pound birth weight and a yearling weight of 1,026 pounds.

Breeds represented in the sale were Charolais, Chianina, Limousin, Pinzgauer, Shorthorn and Simmental.



Brockett's Ag Advice

By John E. Brockett
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Capital gains and losses can be long term or short term. Long term capital gains have a decided advantage for tax purposes. First they are not subject to the social security tax or local earned income tax. Second only 40 percent of the gain is taxable by the Federal income tax rules. Exception: this last statement is not 100% true - long term capital gains may be subject to the alternative minimum tax if they are high enough or you have enough investment credit to cover most or all of your tax liability. Even with this tax, the maximum Federal tax on longterm capital gains is 20 percent.

Farmers should learn to know which of their sales may be eligible for long term capital gains treatment. All raised dairy and beef breeding cattle and draft or breeding horses over two years old are eligible. Other eligible items are other dairy or feeding livestock, timber, land, and most buildings owned over one year. Purchased dairy or breeding livestock may be eligible for long term capital gain treatment if it sells for more than it costs. (part of the gain may be treated as ordinary income).

While short term gains are not as good as long term gains in saving taxes in relation to income, they do

have some savings. There is no social security tax or local earned income tax on short term capital gains. What items might be eligible for short term gains? All of the above items owned less than the required time. Conceivably this could include dairy heifers under two years of age.

Tax advantages of capital losses are the reverse of gains. Only 50% of long term losses are deductible

from regular income while 100% of short term losses are deductible. This is where records can be valuable. Will the sale of a certain piece of property be a gain or a loss? If a gain could you save taxes by holding it for one more month? If a loss, could you save taxes by speeding up the sale to make it a short term loss?

Timber sales can result in both long term capital gain and ordinary income (fully taxable). There also may be depletion (similar to depreciation) allowed which would reduce taxable income. Farmers with timber for sale in large amounts should buy the USDA Agricultural Handbook No. 596 "A Guide To Federal Income Tax For Timber Owners". Or hire a tax adviser who has this book.

Hog trucks can carry AI

NEWARK, Del. — Farm trucks and trailers hauling Delmarva feeder pigs to public stockyards in Pennsylvania could be the means of introducing avian influenza virus onto the peninsula, warns University of Delaware extension poultry specialist George Chaloupka. Both drivers and their vehicles pose a very definite threat, he says, unless they take preventive action.

Chaloupka and Delaware state veterinarian Dr. H. Wesley Towers recommend anyone hauling swine into the Pennsylvania AI quarantine area follow these procedures.

Wear protective footwear (either disposable plastic or easily cleaned rubber boots). These are a

must, they say, not only now to protect Delmarva poultry flocks from avian influenza, but at all times in order to avoid introducing swine diseases into their own animals.

Discard used bedding and manure at the stockyard so that the truck cab and undercarriage of the truck and trailer can be thoroughly washed and disinfected before returning to Delmarva.

"Many hog producers in Delaware and Eastern Shore Maryland also grow poultry, or have neighbors who do," says Chaloupka. "Any contact with the quarantine area in Pennsylvania should be considered a potential threat. Everyone should feel they have a responsibility in keeping avian influenza out of Delmarva."

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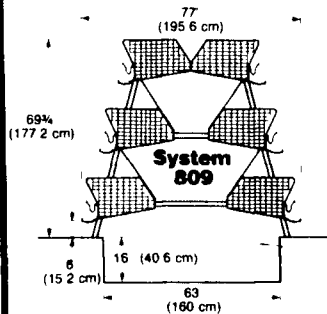


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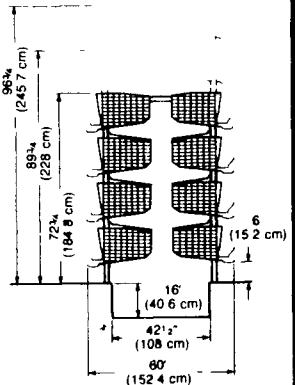
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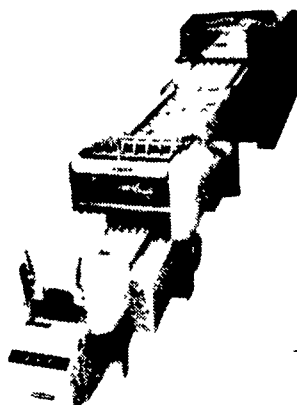
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