

# Farmland protection conference set in Allentown

ALLENTOWN — The Lehigh Valley Conservancy has announced that the second in a series of Farmland Protection in Pennsylvania conferences will be held on Thursday, March 8, in Allentown.

Organized by the Conservancy, the conference is being presented by the U.S. Soil Conservation Service and is cosponsored by the Lehigh County Farmers' Association, Lehigh County and the Lehigh County Cooperative Extension Service. It will introduce the agricultural Land Evaluation and Site Assessment (LESA) program. The LESA program is a system designed to evaluate land at the local level in order to help community leaders, planners, land owners and others make sound decisions about protecting agricultural land.

Topics to be covered will include an introduction to LESA; Lehigh County land evaluation; factors considered in local land use decisions; and development of draft site assessment group workshops.

Speakers scheduled are: Lloyd Wright, U.S. Soil Conservation Service, Land Use Division, Washington, D.C.; Thomas

Klucick, district conservationist, Lehigh County and Frederic H. Brock, associate director, Lehigh-Northampton Counties Joint Planning Commission.

Wright will give background information on how the LESA program developed on a national scale and how it translates to the local level. In the afternoon session he will use land use cases to illustrate the process of setting up

LEWISBURG — Tax practitioners, farmers, educators and county extension agents from an eight-county area met at the Country Cupboard Restaurant, Lewisburg, recently to attend the Annual Farm Income Tax Meeting.

Jesse G. Cooper, Penn State Extension Farm Management Specialist, began the meeting with a discussion of changes in the tax law for 1983. Cooper stressed the importance of using the correct forms when reporting the sale of capital assets. Incorrect reporting will result in the seller paying social security tax on non-taxable income. Other topics of interest discussed by Cooper were in-

group workshops to develop a local system.

Brock will explain the factors the JPC considers when making land use decisions and preparing land use reviews, such as availability of water and sewage facilities and proximity to existing urban development.

Klucick will discuss how soil types are rated in Lehigh County

and how that rating fits into the LESA process.

The conference is open to the public and will be held at the Cedar Eatery behind the Cedarview Office Bldg., 4230 Dorney Park Rd., Allentown, from 9 a.m. to 4 p.m. A preregistration fee of \$10 must be paid by February 17 and includes lunch. Make checks payable to the Lehigh Valley

Conservancy, 1024 W. Broad St., Bethlehem, PA 18018. Further information and registration forms can be obtained by calling the Conservancy at (215) 866-3118.

The Lehigh Valley Conservancy is a nonprofit organization dedicated to preserving open space and natural resources and to educating people about wise land use and management.

## Income tax session held

stallment sales agreements, forced sales and leasing farm equipment.

Virgil Crowley, Extension Farm Management Specialist, explained the Accelerated Cost Recovery System (ACRS) first introduced in 1981. ACRS replaces past methods of recovering the capital farmers have invested in business property. Crowley displayed a copy of a new farm depreciation book developed at Penn State. The

new book replaces Pennsylvania's old depreciation book used by farmers for many years.

How to treat Payment In Kind is of concern to many farmers. Crowley said, "Payment In Kind (PIK) becomes income to the farmer when it is sold and qualifies as self-employment income for social security benefits.

Another area of concern to tax payers and practitioners is the new regulations which requires in-

dividuals to furnish anyone they paid over \$600.00 for services a form 1099. Failure to comply with these regulations will result in a fine.

Cooper discussed the Pennsylvania State Tax filing procedure. The Pennsylvania Department of Revenue is now publishing and Income Tax Newsletter. "Information printed in this letter is essential to tax practitioners," said Cooper.

### PUBLIC SALE HI GRADE HOLSTEIN HERD - FARM MACHINERY HORSES - MULES - MILKING EQUIPMENT HOUSEHOLD ANTIQUES - GUNS SPUTNICK - 2 EWE SHEEP THURSDAY, MARCH 1, 1984 9:00 A.M.

Located in Lancaster County, PA, on Paradise Lane 2 miles southwest of Paradise, 1 1/2 miles east of Strasburg. From Rt. 30 go south at traffic light onto South Ronks Road to Paradise Lane.

#### REGISTERED BULL SELLS 50 HEAD HOLSTEIN HERD 50 HEAD

36 milk cows, 8 fresh or due January, February & March, balance bred for Summer & Fall. 5 heifers bred for fall freshing, 9 heifers yearlings to calves. 29 cows presently milking approx. 1580 lbs. per day, 3.9% fat. Registered Elevation Very son stock bull, 14 month old. Starlite & Elevation sons used in this herd for a number of years. 30 day charts, vaccinated, & pregnancy checked.

Cows Sold at 2:00 P.M.

Dairymen, this is an opportunity to buy cows with type, exceptionally good udders.

#### MILKING EQUIPMENT

3 DeLaval milker units, 55 lb pails, sterling pulsators; Sputnick milk mover; Bender washer; stainless steel strainers; 4 Surge milker units, 50 lb. pails; 31 cows trainers; antibiotics; Starlite litter carrier; 75 ft track & hangers.

#### 7 HEAD HORSES & MULES - HARNESS

5 Sorrell mules, 1 pair 8 yr. olds, 1 pair 6 & 8 yr. old, well made team, good conformation; 6 yr. old odd mule; 2 Grey Smooth Mouth horses; all in nice condition; 9 sets heavy harness; collars; bridles; lines; single/double/triple trees; 4 & 6 horse hitches.

#### SPRING WAGON FARM MACHINERY

McDerring 100 7 ft. bar mower; New Idea hay crimper w/Wisconsin engine; Nicholson tedder; New Holland 56 rake; New Holland 271 baler w/engine, A1 condition; 2 flatbed wagons, 16 ft., Ezee Trail & Grove gears; 24 ft. New Holland elevator; hydraulic motor w/hose; Oliver 1 bottom trailer plow; John Deere KBA disc harrow, new discs; International 3 section spring tooth harrow; single cultipacker field roller; John Deere 919L corn planter w/fertilizer & insecticide attachments; Papec 16 in. ensilage cutter w/shredder bars; 3 McDeering cultivators; McDeering corn binder, ground drive; New Idea transplanter; John Deere L manure spreader, A1 condition; Pequea liquid manure spreader, new 6 months; John Deere No. 3 bar mower; 2 Minnick tobacco presses; 2 tobacco wagons; 2 forecarts; 2 horse barn yard scraper; platform scales; 2 hole corn sheller; 3-6 in. belt pulleys; 50 ft. endless belt; gas lantern; log chains; silo pipe; Handyman & hydraulic jacks; 2 wagon loads small items; windows & doors.

#### FURNITURE - ANTIQUES - DISHES (Sold at 11:30 A.M.)

2 oak roll top beds, high backs; oak wash stand w/towel rack; 6 plank bottom matching chairs; wooden wood planes; old quilt; 2 old pin cushions, nice; kerosene lights; old clothes iron; drop leaf extension table; old Bolster couch; cherry seeder; chest; 3 tobacco size boxes; pink depression; few old dishes; 2 & 3 generations; 3 cribs; stand; spring & mattress; dinner bell; cast iron toys; old shutters; oak captain's chair.

#### GUNS - WINCHESTER 88

Model 88 Winchester 308 rifle; Remington Model 10 - 12 gauge; Stevens over/under 410 & 22; 12 gauge double w/hammers.

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Auctioneer:  
Steve Petersheim:  
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## PUBLIC AUCTION FARM MACHINERY AUCTION

THURSDAY, FEB. 23, 1984

10:00 A.M.

LOCATION: 4 miles west of Milford, Delaware on Route 36. (Signs Posted)  
14 Tractors, 1-Trucks, 6 FMC Pea Viners, Irrigation Equipment & General Farm Equipment.

FOR FURTHER DETAILS OR SALE LISTING CONTACT:

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## "MASTER FARMER FERTILIZERS"

in co-operation with the Penn-State Extension Service, is again presenting a series of evening meetings pertaining to our Major crops.

We have attempted to develop a schedule of interest, with capable and knowledgeable speakers. We sincerely hope you will find the time and interest to attend one or both of these meetings.

### The Meeting Schedule Is As Follows:

Place: Leola Family Restaurant, basement

Time: 7:30 Prompt!

Dates: As shown below

Thursday, February 16th

Dr. Elwood Hatley

Dr. Tom Lanini

Monday, February 27th

John Yocum

Chemical Reps

Tobacco Cos

- PASTURES & SMALL GRAIN

- Penn State University, Extension

Agronomist. Small Grain

- Penn State University, Extension Agronomist.

Weed Specialist - How to control spinye

pigweed in pastures!

- TOBACCO

- Penn State Research Farm, Landisville, Pa.

- Geigy, FMC, Dow, Chevron.

Brief summary of chemical recommendations

of Tobacco.

- Southern & Lancaster Co. companies will be

invited.



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