

# Rabies Marches Northeast

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accounting for 139 cases. Other species involved include 26 skunks, five foxes, five cats, two horses, one dog, one bat and one groundhog.

While last year's outbreak was centered in Franklin County, the eye of the viral storm has since moved north and east to Perry County, where 58 cases have been reported this year. Two other leading counties are York with 48 cases and Cumberland with 31.

Jones said that the natural barrier provided by the Susquehanna River probably accounts for the shift to a northward spread of the virus, although five rabid raccoons have been reported east of the river this year. "We've had no previous cases of terrestrial animals (east of the Susquehanna) associated with the epidemic," Jones said, noting that sporadic cases of rabid

bats and other species to the east were considered to be too widely spaced to be epidemic-related.

A disease of the central nervous system, rabies is primarily transmitted in the saliva of warm-blooded animals and is nearly always fatal once symptoms appear, the Health Department officials said.

Jones recommends vaccinating pets and valuable livestock, but says that, in general, human vaccination is not necessary. Anyone who comes in continuous contact with animals of unknown origin, such as Humane Society employees, veterinarians, State Game Protectors and trappers, should consider vaccination, he said.

Any animal exhibiting atypical behavior for its species should be considered suspect, said Jones. "Especially watch out for those (wildlife species) that appear to be overly tame," he said, adding that

nocturnal animals abroad during daylight hours should also be considered potential carriers.

Animals suspected of being infected should be killed and buried. In cases involving human or domestic animal exposure, the animal should be submitted for testing.

Pennsylvania Game Commission spokesman, Ted Godshall, notes that protection has been removed from foxes, raccoons and skunks in a 15-county area. Counties in which these species may be killed year-round are Adams, Bedford, Cumberland, Franklin, Fulton, Huntingdon, Blair, Dauphin, Juniata, Mifflin, Perry, York, Centre, Snyder and Somerset. Anyone wishing to hunt or trap these animals, regardless of the time of year, must purchase a Fur Taker license. Persons killing animals suspected of having rabies need not be licensed, Godshall said. Regular seasons are in force for these three furbearers in all other counties, he added.

When animals are killed for testing purposes, the brain should not be damaged, says Jones. Contact with the head area, especially the saliva, is not recommended, and wearing rubber gloves is a good safety precaution if the animal must be

handled during transport. Carcasses should be refrigerated but not frozen, and can be placed in a plastic bag.

For incidents involving human contact with a potentially rabid animal, the specimen should be submitted to the Health Department's laboratory in Lionville, located in Chester County. For incidents involving domestic animal contact, specimens should be taken to the state Department of Agriculture's diagnostic laboratory in Summerdale.

## Plan for taxes when leaving farm

NEWARK, DE — Tax planning is every bit as important when leaving farming as it is while operating a farm. It is crucial when selling assets to pay debts, or obtaining debt forgiveness.

"The choices farmers make when getting out of business can have major tax consequences," says Gerald F. Vaughn, University of Delaware extension economist. "If handled wisely these choices can ease the tax burden and improve after-tax finances."

Farmers who use the cash accounting method generally have been able to defer income for tax purposes. They do this by deducting expenses when paid but recognizing income only when assets are sold.

When a farmer in financial distress sells remaining assets to pay debts, the taxes on deferred income come due — an important point to remember, says Vaughn. "The Internal Revenue Service considers money from the sale of assets upon which investment credit has been taken as ordinary

income — not capital gains. Coming at a time when a farmer is struggling to pay debts, a heavy tax bite can be an especially unwelcome surprise unless he has planned for it."

Forgiveness of a farmer's debts also has tax consequences, the economist says. "Forgiven debt often must be reported as income. But prudent tax planning can affect the amount of tax a farmer owes and timing of payment."

A farmer in financial distress can choose to declare bankruptcy. This may shift some of his tax burden to the bankruptcy estate. "Also," says Vaughn, "debt discharged in bankruptcy is treated slightly differently than debt forgiven outside of bankruptcy. The way a farmer chooses to go out of business can affect taxes due for the year of bankruptcy as well as for subsequent years. Remember, too, that declaring bankruptcy may affect a person's future credit worthiness and so should not be entered into lightly."

## Farm Calendar



(Continued from Page A10)

York County 4-H Beef Club Preview Show, York Fairgrounds, 9 a.m.

Sunday, May 25

NW Keystone Jr. Beef Classic, Crawford County Fairgrounds, Meadville.

Pa. Flying Farmers Meeting, 1 p.m., Rover Airport, 3 miles south of Millard's near Annville. For information call 717-867-2384.

Wednesday, May 28

Tree Evaluation Seminar, Cook College, Rutgers University.

Friday, May 30

Potter County dairy princess pageant, Ulysses Community Building, Ulysses.

Saturday, May 31

Chester County dairy princess pageant, West Fallowfield Christian School, Atglen.

Tioga County dairy princess pageant, Mansfield High School, Mansfield.

York County dairy princess pageant, York County 4-H Center, York.

SC Beef and Lamb Preview Show, Shippensburg Fairgrounds. For information, call Diane Conaway, 486-5423.

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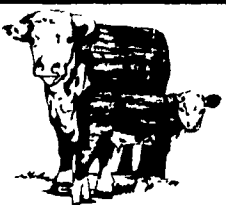
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