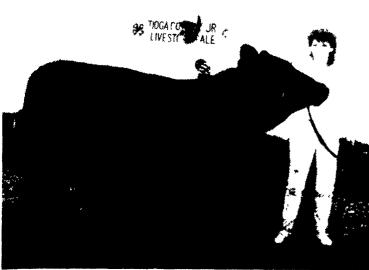
Tioga Fair Holds Livestock Sale



Amy Painter of Elkland sold her 1,343-pound Tioga Fair champion steer to Terry Osborne of First Citizens National Bank for \$1.55 a pound.



Amy Painter also showed the Tioga County Fair's champion market lamb. Come sale time, the 121-pound lamb went to Clyde Beard of Cowanesque Valley Livestock Market for \$5.50 a pound.

WHITNEYVILLE - A sale of junior beef, sheep and swine entries climaxed the Tioga County Fair held here Aug. 6 to 12. The sale, held Aug. 9, grossed \$17,875 for the junior members. The 49 animals sold included 14 steers, two market heifers, 16 hogs and 17 sheep. Some show results are listed below.

Beef Show Champion Steer - Amy Painter Reserve Champion Steer - Judy Zerby Champion Angus Female Lisa Acampora Champion Hereford Female Mario Egleston Champion Limousin Tracey Rouse Champion Fitter Ernie Bieser Champion Showman Tracey Rouse Champion Female Overall Tracey Rouse Jr Market Hogs
Light Medium Mike Choplosky
Medium Cheri Bisel

Heavy Medium Judy Zerby Heavy Medium Judy Zerby Light Heavy Stacey Graves Heavy Nikki Griffin Champion Market Hog - Judy Zerby Reserve Champion - Stacey Graves Showmanship

16 yrs and up Judy Zerbe 13 15 yrs Nikki Griffin

9 12 yrs Rodney Sweet Champion Showman Judy Zerbe Fitting 16 yrs and up Judy Zerbe 13 15 yrs Nikki Griffin 9 12 yrs Stacey Graves Champion Fitter Nikki Griffin

Jr Breeding Sheep Champion Hampshire Ewe Judy Zerbe Reserve Champion Hamp Randy Charles Champion Suffolk Ewe Randy Charles

Champion market hog honors went to Judy Zerbe, Knoxville, who sold her top pig to Jeff Rush of Hatfield Packing for \$3.25 per pound.

Reserve Champion Suffolk Randy Charles Champion Market Lamb - Amy Painter Reserve Champion Mkt. Lamb - Judy Zerby

Ages 16 and up Judy Zerby Age 13 15 Amy Painter

Age 9 12 Stacey Graves Champion Showman Judy Zerby Fitting

Ages 16 and up Judy Zerby Age 13 15 - Mitchell Smith Age 9 12 Stacey Graves

Tax Relief For Drought Sales

Livestock produces who sell breeding animals because of the drought can postpone paying taxes on the proceeds, if they buy replacement stock within two years.

"New livestock must be used for the same purpose as the livestock that were sold," says Dr. Don Tilmon, extension farm management specialist for the University of Delaware. "Beef cows must be replaced with beef cows, and dairy cows must be

replaced with dairy cows."

Producers must show that the drought caused the sale of more livestock than normal. For example, if a farmer normally sells one-fifth of a herd each year, only the sale of those in excess of one-fifth qualifies for a postponement of taxes.

"In this case, the farm need not be in an area declared a disaster area by the federal government," Tilson says.

If the drought forces producers to sell livestock held for resale, these producers also may postpone taxes for one year. To qualify for the postponement, producers must

meet four requirements: * Their principal occupation must be farming.

 They must use the cash method of accounting.

They must be able to show that under usual business practices the sale would not have occurred this year

* And, the farm must be in an area designated as eligible for assistance from the federal government.

"Sales before an area was eligible for federal assistance still qualify as long as the drought caused the area to later be declared eligible for fedeal assistance," the economist says.

For more information producers can read the IRS Farmer's Tax Guide or consult the person who prepares their tax returns.

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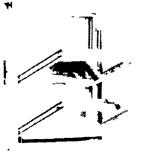
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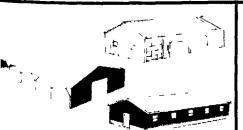
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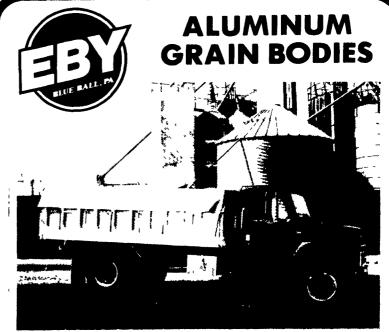


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