

Tioga Fair Holds Livestock Sale

TIOGA COUNTY JR 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 - Marlo 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 Biesel
 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 Zerby
 13 15 yrs - Nikki Griffin
 9 12 yrs - Rodney Sweet
- Champion Showman - Judy Zerby**
 Fitting
 16 yrs and up - Judy Zerby
 13 15 yrs - Nikki Griffin
 9 12 yrs - Stacey Graves
- Champion Fitter - Nikki Griffin**
 Jr. Breeding Sheep
 Champion Hampshire Ewe - Judy Zerby
 Reserve Champion Hamp - Randy Charles
 Champion Suffolk Ewe - Randy Charles



Champion market hog honors went to Judy Zerby, 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
- Showmanship**
 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 producers 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 federal 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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