# **Major Dairy Sales** And Dispersals 🍇 **Nationwide**

Reports from six sales for the week of Sept. 10 to 17 showed 290 head averaging \$1,119.91. These sales were held in Vermont, Illinois, Ohio, Nebraska, Wisconsin and Canada. The top prices at the sales ranged from \$5,200 to \$750. Here is a brief look at the results of these sales.

#### AYRSHIRE

The 62ND VERMONT Club FALL SALE averaged over \$600 on 72 head. A 2-year-old cow sired by Commander topped the sale with a price of \$750. Just-fresh, she is milking 80 pounds per day.

Second high price of the sale, \$730, went to a bred heifer. Sired by a plus proven bull, she was scheduled to freshen within the week to Selwood Royal Welcome. Her dam produced a lifetime record of 144,680 pounds of milk.

Tom Whittaker, sale manager,

reported that the sale was "steady and even." He noted yearling heifer sold high compared to bred heifers.

Milt Crosby auctioneered the sale,

BEDFORD AYRSHIRE The CLUB SALE, held in Canada, averaged \$1,050 on 49 head. An open heifer sired by Ben Ferme Jade topped the sale with a bid of \$5,020. Her dam classified Excellent and produced a top record of 15,033 pounds of milk.

Jules Cote served as auctioneer and Denis Bousquet managed the sale.

#### **BROWN SWISS**

The LAND OF LINCOLN SALE, held in Illinois, averaged \$939.19 on 37 lots. A daughter of Lar-Le Stretch Titan sold for the high price of the sale, \$2,125. Her 3-yearold M.E. record stands at 18,000 pounds of milk and 615 pounds of

Guernsey

fat. Her dam, a Fountain Creek Elegant Ben daughter, classified at VG-86.

The next high price of \$2,000 came on a 3-year-old daughter of Norvic Telstar. She classified VG-86 and produced a top record of 15,330 pounds of milk and 690 pounds of fat with a 4.5 test.

Her dam by LJ Autumn Extra classified VG-85 and made a high record of 16,180 pounds of milk and 719 pounds of fat.

The top heifer sold for \$1,100.

A breakdown of the average showed: 13 cows averaged \$1,334.62; 15 bred heifers averaged \$831.67; and nine open heifers averaged \$547.22.

Darrell Warden auctioneered the sale and Brown Swiss Enterprises served as sale manager. The Illinois Brown Swiss Association sponsored the sale.

HOLSTEIN

The AR-B FARMS DISPERSAL, held in Nebraska, averaged \$1,040 on 45 head. A buyer from Brazil purchased the high animal of the sale for \$5,000. The 3-year-old daughter of Browndale Sir Christopher classified VG-87 and produced a top record of 17,800 pounds of milk.

Her next four dams classified Excellent; the closest dam made a high record of 26,000 pounds of milk and 1,045 pounds of fat.

Selling for \$4,000, a bred heifer sired by Round Oak Rag Apple Elevation came in next in the bidding. She will freshen in late September with a Valiant calf.

Sired by Browndale Convincer, her dam classified EX-92. The next dam classified 5E-92 and produced a lifetime record of 183,000 pounds of milk in 10 lactations.

Arlan Bartling managed and auctioneered the sale. The Brazilian buyer purchased three additional consignments.

The OHIO SEPTEMBER OP-PORTUNITY SALE averaged \$1.643.30 on 43 head. Topping the sale was a bred heifer by Marshfield Elevation Tony. She sold for \$2,700 and is due in January 1987 with a Bell calf. Her dam, a Fond Matt daughter, classified VG-88. She produced a top record of 22,830 pounds of milk and 803 pounds of fat. A maternal sister of the sale topper classified EX-91.

A 2-year-old daughter of Glendell Arlinda Chief garnered the second high bid of \$2,650. She will freshen in late September to Butler View

Matador. Her dam, sired by Paclamar Astronaut, produced a top record of 31,460 pounds of milk and 1.241 pounds of fat.

Keith Stump served as auctioneer and the Ohio Holstein Association managed the sale.

The ROYAL COLUMBIAN SALE, held in Wisconsin, averaged \$1,406 on 44 head. A 3-year-old daughter of Sexation topped the sale with a bid of \$3,050. Classified at 83 points, she produced one record with a 4 percent test and her current record stands at 4.3 percent fat.

Her dam, an VG-86 Arlinda Chief daughter, produced a top record of 18,880 pounds of milk and 768 pounds of fat.

A VG-85 Arlinda Chief daughter sold for \$2,800 for the second high price of the sale. This 3-year-old produced a top record of 27,200 pounds of milk and 867 pounds of fat. A maternal sister produced three records over 20,000 pounds of milk.

Elevation sired their EX-91 2E Gold Medal Dam. This dam has two Excellent maternal sister with record over 23,000 pounds of milk.

Snyder-Hager Sales managed the sale and John Hager handled the auctioneering assignment.

### Lancaster Tax Workshop Slated For Oct. 28-30

NATIONAL DAIRY COW SALE INDEX LANCASTER - Major changes are in store for taxpayers as a result of 1986 Tax Reform This sale index can help dairymen place a value on the dairy cows in Legislation, according to Jay Irtheir own herds. Breed organization sales and private dispersal sales win, Lancaster County Extension reported in Lancaster Farming are included in the dollar averages. Director.

Penn State will provide information about the new rules beginning in October at the annual Federal and State Income Tax Preparation Workshop, This year, the Tax Workshop will be conducted in Lancaster on Oct. 28, 29, and 30 at the Farm and Home Center in Lancaster.

There is reason to debate whether the new tax law will make tax preparation easier. However, it is certain that staying up-to-date is more important than ever.

The Tax Workshop is an opportunity for tax accountants, tax preparers, farmers, homemakers, and owners of small businesses to get the latest information about the changes that will affect them

during the approaching tax filing season.

The 1986 workshop has been planned to provide the best coverage possible of income tax rules and tax filing procedures. Topics to be discussed this year include disposal of business property, 1986 tax reform legislation, taxes and farm financial distress, and reporting business vehicle expenses.

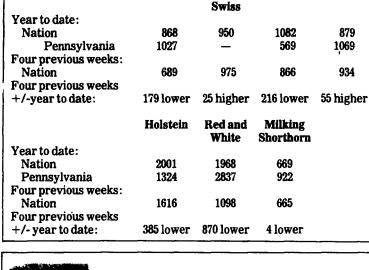
In addition, representatives of the Internal Revenue Service and the Pennsylvania State Department of Revenue will be present to offer information about their respective departments.

Instructors for the workshop include Jesse G. Cooper, Larry C. Jenkins, and Gary L. Sheppard of the Pennsylvania State University; representatives of the Internal Revenue Service and The Pennsylvania State Department of Revenue; and William Buseck and Joseph M. Frezza, who are public accountants and professional tax preparers.

The program offers 18 continuing professional education (CPE) credits for persons who need these credits to maintain their professional accreditation.

Preregistration for the program is recommended although not required. The registration fee is \$100 including noon lunches and worskhop reference materials. A \$10 discount will be provided for those who register prior to Oct. 1. Registration will be limited to the first 50 persons who submit a registration form with payment of

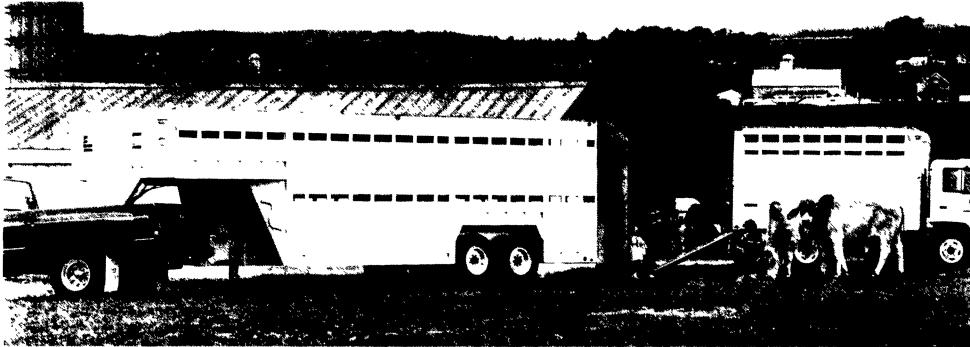
Registration forms and more information is available at the **Lancaster County Extension Office** or by calling that office at 717-394-



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