

# Northumberland Tax Meeting Held

Changes in Federal Income Tax Law that will have an adverse impact on the agricultural community were the topic of discussion at a Regional Tax Meeting held November 3, 1986 at the Mif-

flinburg Area High School. Around 60 persons attended the farm meeting sponsored by Mifflinburg Young Farmers Organization, PFA Farm Management Service, Farm Credit Service and the Penn-

State Cooperative Extension Service.

Professor Larry Jenkins, Extension Economist, Pennsylvania State University Cooperative Extension Service gave a general overview of the 1986 Tax Reform Act and how it will affect farmers in 1986, 1987 and 1988. Mr. Fred Weaver, Farm Records and Tax Specialist, Farm Credit Service explained how the repeal of capital gains will increase the level of income that will be taxed when selling a dairy herd, farm machinery or real estate in the future.

"Although tax rates are to decrease and some deduction will increase, the loss of preferred treatment for income from the sale of capital assets will cancel other benefits," said Weaver. Mr. Donald Hummel, Sr., Director of Training, PFA Farm Management Service discussed the changes in depreciation methods. "Slower depreciation rates increases taxable income, and what a person will be required to pay," said Hummel. All speakers agreed, farmers are going to need records if they do not want to pay unnecessary income tax in the future. "Most of the changes in the tax law

are not going to benefit the U.S. farm population," said Vernon Brose, Northumberland County Extension Agent.

Mr. Don Spangler, president of the Mifflinburg Young Farmers served as Master of Ceremony for the tax meeting and panel that concluded the program.

## Trends In Fruit

### And Vegetable Consumption

Check the following table of fruit and vegetable consumption and see if your own tastes reflect the national trend. Note changes in preferences from 1970 to the present.

	Per capita consumption			Change 1970-85
	1970	1980	1985	
<b>Fruit</b>	<i>pounds per person<sup>1</sup></i>			
Bananas	17.6	20.8	25.6	+45%
Apples	16.3	18.3	17.4	+7%
Oranges	15.7	15.3	12.0	-24%
Grapes	2.5	3.3	6.3	+152%
Grapefruit	8.0	7.8	5.5	-31%
Peaches	5.6	5.4	3.8	-32%
Lemons and Limes	2.1	2.3	2.9	+38%
Strawberries	1.6	1.9	2.9	+81%
Pears	1.9	2.3	2.7	+42%
Avocados	.4	.8	1.7	+325%
Nectarines	.6	1.5	1.6	+167%
Plums and Prunes	1.4	1.5	1.5	+7%
Pineapples	.7	1.4	1.4	+100%
<b>Vegetables</b>				
Lettuce	20.8	24.9	23.7	+14%
Onions	11.5	9.3	17.9	+56%
Tomatoes	10.5	11.4	13.4	+28%
Cabbage <sup>2</sup>	8.2	8.0	-	-
Carrots	5.7	6.8	7.4	+30%
Corn	7.3	6.6	7.1	-3%
Celery	6.7	7.3	6.9	+3%
Cucumbers <sup>2</sup>	2.9	4.0	-	-
Green Peppers <sup>2</sup>	2.2	3.3	-	-
Broccoli	.5	1.5	2.6	+420%
Green Beans <sup>2</sup>	1.6	1.4	-	-
Cauliflower	.6	1.2	2.0	+233%

<sup>1</sup> Retail weight basis. 1985 data are preliminary estimates. <sup>2</sup> Data not reported by USDA since 1981.

## FmHA Borrowers Must Certify Conservation Compliance

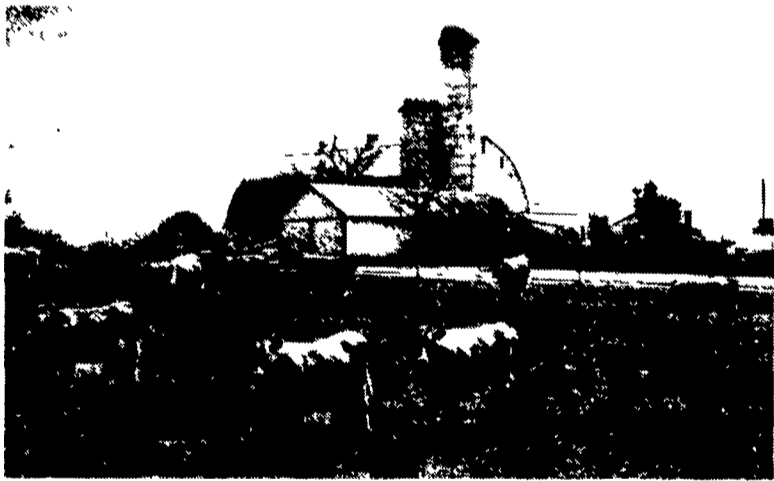
YORK — Farmers who apply for loans from the Farmers Home Administration will be able to certify that they are in compliance with certain soil conservation requirements related to highly erodible and wetlands, according to York County Supervisor Douglas J. Gabel.

"The 1985 farm Bill prevents farmers from receiving benefits from USDA programs, including FmHA loans, unless they are in compliance with conservation procedures relating to 'highly erodible' and wetlands," Gabel said. "If they are in compliance, they can certify to that effect in the FmHA office. If they are not in compliance, they will have to have a conservation plan developed by the Agricultural Stabilization and Conservation Service and the Soil Conservation Service for the highly erodible land before FmHA can make a loan."

The certification form to be signed by the applicant asks three basic questions dealing with cultivating highly erodible land not farmed before; wet areas converted for cropland since December 23, 1985; and future plans to convert wetlands. If the answer shows that the farmer is in compliance, and he signs the "self certification" form, FmHA can process the loan application.

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