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# Lancaster Farming

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## Egg Marketing Association Learns Of Salmonella Research

BY LOU ANN GOOD

LANCASTER — News outbreaks on salmonella enteritidis is causing the Pennsylvania Egg Marketing Association concern.

At their monthly meeting on Thursday evening at the Olde Hickory Inn, University of Pennsylvania personnel Dr. David Kradel, a veterinarian, and Dr. Charles Benson, scientist, shared current findings and possible solutions in dealing with the disease.

Dr. David Kradel said that statistics pinpoint that more salmonella cases are being reported in the northeastern part of the country. Of 2000 people who were contaminated by the virus, eleven deaths resulted. Many of these cases are linked with egg or egg

products contamination. He pointed out, "Although there appears to be more in the north-eastern states, it may be simply a more gung ho health department."

He continued, "We are living in a time when the public wants to live in a no-risk environment."

A risk-free environment is impossible Dr. Kradel said, "but consumers and press perceive the presence of salmonella enteritidis a potential disease organism in raw food as a significant threat to health."

Dr. Kradel with Dr. Charles Benson a microbiologist chemist who has studied salmonella for the last 18 years, reported on the research they are conducting at

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## Anderson Chosen To Fill County Post

BY PAT PURCELL

Robert J. Anderson, Cooperative Extension head of the New Holland satellite office, will fill the post left vacant by Arnold G. Lueck, who retired in December from the Lancaster County Cooperative Extensive Service staff.

Due to a state spending freeze funds were not made available to allow for an immediate appointment to Lueck's post. Anderson may join the staff by the end of September as soon as his replacement can be found for the New Holland office.

Anderson, 43, will bring to his new position as county agronom-

ist, many years of agricultural experience in the county as well as throughout the state. He served the Adult Farmer Program adviser in the Eastern Lancaster County School District for nearly 12 years. He left the Adult Farming Program to take his present position at the New Holland office when funds were made available by the Rural Clean Water Program in January of 1986 to study nutrient management.

"I consider this the most challenging position in the state. To join the staff in Arnie's position is really a golden opportunity for me and I feel very fortunate to have been selected," said Anderson.

Anderson began his career in state agriculture at Penn State University. Upon graduation in 1969 he taught at Wallenpaupack High School in northeastern Pennsylvania.

"Agriculture not being real big up there I decided to return to New Holland where I had done some student teaching and still had some contacts. I worked for Sperry-New Holland until I went in the Army," said Anderson.

After serving at Fort Dix as a drill instructor Anderson returned to agriculture and joined the federal Soil Conservation Service at the West Chester office in Chester

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## Effect Of Tax Changes On Dairy Farmers

BY KARL BERGER  
Special Correspondent

Don't call it the Tax Reform Act of 1986 around dairy farmers. The package of changes Congress passed late last year to simplify the federal income tax code and reduce the tax burden for many individuals will do neither for most dairy farmers.

The changes, which began to take effect this past January, were supposed to make it easier for most taxpayers to file their returns. But, as many dairy farmers will soon discover, the changes will have the opposite effect on them, requiring, in many cases, more records and more forms than were necessary in the past, according to Larry Jenkins, a farm management specialist at Penn State University.

Dick Dennison, manager of the Pennsylvania Farmers Association's Farm Management Ser-

vices, concurs. The new tax code, he said, "is not tax simplification in any way, shape or form."

The changes also were designed to be "revenue neutral" — balancing reduction in the high marginal rates paid by individuals with large incomes, for instance, against the elimination of most tax shelters. Because dairymen took advantage of many of these shelters, they tend to be among those who lose rather than gain under the new law.

A study done this spring by Jenkins and colleague William Grisley found that more dairymen will pay more taxes as a result of the changes. The economists analyzed the 1984 returns of 2,091 dairymen who were Farm Management Services clients. Projecting their tax liability under the new code, the researchers concluded that these farmers would pay an

average of \$532 more in federal income taxes. However, a few dairymen, 150 of those studied, would wind up paying less and 1,028, almost half the total, would see no change, according to the study.

The authors note the impact of the tax law changes is more severe on dairying than it is on most other areas of farming, an effect they attribute to the dairyman's greater use of the exclusion on capital gains income and investment tax credit, both of which have been eli-

minated. In a recent phone conversation, Jenkins said the loss of the capital gains exclusion — used mainly to shield 60 percent of the income from cull cow sales — is the most important of these factors.

Other changes that may increase the tax liability for dairymen, according to Jenkins and other advisors, include the elimination of the deduction for two-earner couples, the loss of an exclusion on income from dividends and more use of the alternative, straight-line

depreciation schedule.

No more capital gains exclusion will have a major impact on one special class of dairymen: those planning to sell out. In the past, farmers who sold their cows or their farms paid, at worst, no more than 20 percent of these capital gains in taxes (40 percent taxable at a top rate of 50 percent). By contrast, all capital gains in 1987 (when the top marginal rate is 38 percent) and beyond will be taxed at 28 percent.

Selling off assets over several

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## New Bolton Hosts FARMER Fundraiser

BY PAT PURCELL

KENNETT SQUARE (CHESTER CO.) — Farmers, state legislators and others involved in the farming industry gathered Thursday at a luncheon sponsored by the Farmers Allied for Responsive, More Efficient Representation (FARMER), the political action committee of the Pennsylvania Farmers Association.

Bob Wagner of the American

Farm Land Trust spoke to the group on the farmland preservation programs running successfully in several states and explained how the programs operate.

The luncheon and accompanying tour of the University of Pennsylvania School of Veterinary Medicine's New Bolton Center were sponsored to raise money to contribute to the campaigns of

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## Seven Counties Eligible For Aid

HARRISBURG (AP) — U.S. Agriculture officials on Wednesday approved disaster declarations for seven Pennsylvania counties so drought-plagued farmers can apply for federal aid.

The department's disaster declaration was for the counties of

Berks, Cumberland, Dauphin, Lebanon, Perry, Schuylkill and York.

In addition, the adjacent counties of Adams, Carbon, Columbia, Juniata, Lehigh, Luzerne, Montgomery, Northumberland and

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When you get a chance to show someone around your dairy farm who knows nothing about milking cows or feeding calves but wants to learn, that's fun.

And that's what happened to Stephanie Meyers, Franklin County Dairy Princess, when Franklin County Fair Queen Leslie Finnegan got together last week. Bonnie Breckbill, Franklin County Correspondent has the story on page B19. You'll want to read it!