

just don't  
let anything detour you,



## How Can You Stay

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land.

**STEP 3:** Do not break out highly erodible land without an approved conservation system in place. Highly erodible land not planted to an agricultural commodity during the time period 1981-1985 can be used to produce crops only if the land is to be farmed in accordance with a conservation system approved by your local Soil and Water Conservation District.

According to the language in the Food Security Act of 1985, the term "agricultural commodity" applies to any crop planted and produced by annual tilling of the soil, including one-trip planters, and sugarcane. Hay crops and pasture are NOT defined as an agricultural commodity. This is of great importance in states such as Pennsylvania, in which many farmers have hay as part of their crop rotations. If a farm has fields that are predominantly highly erodible that were in hay or pasture from 1981-1985, the use of such fields for crop production without an approved conservation system in place constitutes a violation and can lead to the loss of eligibility. Even if the land was plowed down and planted in the spring of 1986, the farmer is in violation.

Because hay and pasture were not defined as agricultural commodities in the Food Security Act, SCS and ASCS administrators cannot simply make a change in the regulations. It will take an act of Congress to do that. Until such a time, you should exercise caution if any such land is to be planted to a crop.

**STEP 4:** Have a conservation plan that meets the specifications of the Final Rule developed for your highly erodible land by January 1, 1990. Failure to do so will constitute a violation. SCS estimates that in Pennsylvania, 12,000-14,000 conservation plans need to be developed or at least updated by January 1, 1990. A conservation plan developed for your farm several years ago may not be good enough for the purpose of meeting the specifications in the Final Rule.

Given the size of this workload, the smart farmer will seek assistance today in putting together an approved conservation plan. Waiting until 1989 could prove disastrous. If this prevents SCS from assisting you in time, you will still be in violation. You, the landowner or land user, are responsible for getting an approved conservation plan developed. Blaming SCS after-the-fact will be a cop-out that no one will be likely to listen to. Get started now!

**STEP 5:** Carry the plan out by January 1, 1995. Failure to do so will constitute a violation. You not only need to pursue the conservation work outlined in your conservation plan by 1990, but you also need to have the conservation system specified in the plan fully implemented on your highly erodible land by 1995. The plan can be flexible, allowing for change over time as long as the erosion control standards are met.

There you have it. In a nutshell. Society, through the U.S. Congress, is asking you to farm your land in a reasonable and responsible way if you wish to remain eligible for various publicly provided support programs. You can assure yourself of being in compliance by following the five steps described above. If you have questions, contact your local Cooperative Extension Service, Soil Conservation Service, and Agricultural Stabilization and Conservation Service. Watch for announcements of educational meetings your area concerning these issues.



## Effort Underway To Repeal

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tion point for the diesel excise tax from the retail level to the wholesale level. While farmers retain tax-free status for off-highway use, they must now pay the diesel excise tax at the time of purchase and then file for a refund.

This change requires farmers, although exempt from the tax for off-road use, to incur the expense of the tax up front, increasing initial production costs. Increasing up front costs will cause cash flow problems for many, which may lead to increasing interest costs as farmers require more money to handle farm fuel requirements.

To date at least four bills have been introduced in the House and Senate to deal

with this financial fiasco. Although they vary in wording, each deals with the effect that collection of the excise tax at the wholesale level has on farmers and would remedy the problem created by the Reconciliation law.

Dairy farmers must contact their legislators. Urge them to support this legislation. Farmers should not have to pay a tax they do not owe in the first place. Your representatives in Washington need to hear that message.

### IRS Issues Free Tax Guide For Farmers

A free publication, designed to explain how tax laws apply to farming, is available by writing or calling the Internal Revenue Service.

## Guernsey Young Sires Come Out On top Again

For the third, consecutive summary, Guernsey first-evaluation AI-sampled sires excelled in relation to the other major dairy breeds. The 20 first-proof AI-sampled bulls have a Predicted Difference (PD) average of +528M +23F +\$68 +13P +\$62CY.

The first-evaluation AI bull information provided by the United States Department of Agriculture (USDA) shows the average Guernsey young sire outdistancing the nearest breeds by +18 PD\$ or 36 percent.

Table 1. First-evaluation Predicted Difference averages of AI bulls for each breed.

Breed	No. of					
	Bulls	PDM	PDF	PD\$	PDP	CY\$
Guernsey	20	528	23	68	13	62
Holstein	600	483	13	50	9	39
Jersey	38	409	16	50	6	36
Brown Swiss	10	397	16	49	4	30
Ayrshire	3	21	2	4	-4	-3

Commenting on the success of genetic advancement in the breed, American Guernsey Association (AGA) Executive

Secretary-Treasurer Erick Metzger stated, "These bulls were sampled when the average PD\$ value for active-AI sires was below \$60. This means that breeders using young sires were introducing better genetics into their herds than if they just used average proven AI sires."

Twelve of these bulls were proven through AGA-administered young-sire proving groups, including Flambeau Admiral Crusader who ranks 15th on the Guernsey Active-AI list. Organizations such as Mid-Atlantic Guernsey Sires (MAGS), Dairybelt Guernsey Sires (DGS), Lake Central Guernsey Sires (LCGS) and Western Guernsey Sires (WGS) work with the major AI organizations as regional young-sire proving groups.

The American Guernsey Association is the national organization for the registration and promotion of Guernsey cattle and is headquartered in Columbus, Ohio.

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