

# 200 Attend Franklin Dairy Day

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you could get for a specific group of animals on the market minus the expenses. For someone who has not made much money or paid much tax and who plans to sell out soon, this method is fine.

"Otherwise, you lose out and don't recover it until you sell your herd," Freund said.

"Whether or not you capitalize, you'd better have good records by age groups, of exactly how many heifers you have," he advised. "If you elect to capitalize, you'll be capitalizing for the rest of your life. It's difficult to change once you are in the system."

"There are rumors," he continued, "that large family farms will have to go to the accrual system. But who is to say who is large?"

The penalty for not capitalizing expenses says that the farmer must depreciate such things as silo unloaders, tractors, single-use buildings, etc.

Under this penalty, the first four years will cost you depreciation. After ten years, there would be no cost. "The bottom line on the difference is zero," Freund said. "It just runs you a little slower."

"It used to be that a farmer would run out and buy a combine or a tractor at the end of the year if he had to pay too much tax. Implement dealers loved it. Those days are gone," Freund said. "You can't make a decision like that in November and get away with it now." If a large purchase is made in the fourth quarter of a year, the farmer gets only one-eighth of the year's depreciation.

"It's probably the best thing that ever happened to agriculture because we're forced to make equipment decisions on their economic merit rather than on tax advantages to the farmer," he said.

Linda Scibilia, Manager for Information, Member Relations and Education, PA DHIA, discussed low cost testing alternatives.

"It's an error to think any one type of testing is best," she said. "The one that is best for you is the one that fits your needs. Ask yourself, 'What do I want to do with the records? How much do I want to spend on those records?'"

The most expensive are DHI and DHIR. The latter involves the breed association in addition to the Dairy Herd Improvement Association. The farmer pays a fee to his breed association, which keeps official records on the herd in addition to those kept at Penn State. Results are printed in breed association publications.

DHI and DHIR constitute the official records, and all official rules apply.

The AM-PM Component Sampling program involves a two-times weighing, but taking only one sample. It costs the same as DHI.

AM/PM testing costs about 80 percent of DHI, while Owner Sampling is about 60 percent of DHI's cost. Farmers on Owner Sampling receive regular DHI records. The supervisor is involved in every aspect of the program except the actual sampling, which the farmer does himself with equipment rented from the supervisor. Results are unofficial.

Another alternative, the Sample Analysis program, is a contract between the farmer and DHI. The farmer receives no services from a supervisor or the county.

The costs involved in DHI are lab analysis, field service (supervisor), and processing costs. Sample

analysis eliminates the last two. The farmer pays only for the lab analysis, and receives no processed data. He receives only raw data -- the fat and protein values and the somatic cell count, and materials for the next sampling. The cost is 35¢ per sample for fat and protein, and 35¢ for SCC. If all three tests are desired, the cost is 45¢ per sample.

"New Diseases, New Vaccines, New Tests, Health and Production Monitoring" was the topic

addressed by Dr. Larry Hutchinson, PSU Extension Veterinarian. In clarifying the title of his talk, Hutchinson said, "There is nothing new under the sun. We keep rediscovering things. There are things that newly concern us."

He listed several new and emerging diseases of Pennsylvania dairy cattle.

Bovine Respiratory Syncytial Virus is a mild respiratory infection that often occurs simultaneously with other infections in calves and cows. Two weeks after the initial infection, some animals have a severe allergic reaction to

this virus. They run a high fever and exhibit open-mouth breathing. Some die from it. It was seen in the winter of 1986 for the first time, with more cases appearing in the winter of 1987. Hutchinson recommends vaccination as a preventive measure.

Bovine Virus Diarrhea, which paradoxically does not often cause diarrhea, is an infection cows get during pregnancy. She may abort, or drop a "dummy calf" that dies shortly after birth. Or, she may have a calf that lives but carries the virus and will die when exposed to the virus again. Most animals

infected with Bovine Virus Diarrhea get mild respiratory symptoms, but in severe cases it becomes mucosal and is usually fatal. Hutchinson recommends using a killed vaccine. Vaccination will not help a calf exposed to BVD in the uterus.

Mycoplasma Mastitis is seen more often in large herds than in small. It is spread from cow to cow, and two, three or four quarters are affected at once. The infection, which is difficult to culture in the lab, may be mild to severe, and

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