Government Has Interest-Free Loan From Farmers diesel fuel. According to the 1982

CAMP HILL — "Pennsylvania farmers can't afford an interestfree, \$10 million loan to the Federal Government just because Congress goofed," said Keith W. Eckel, president of the Pennsylvania Farmers' Association (PFA), "We can't afford that kind of mistake. "The government is saying to us: We know you're exempt from this tax, but we goofed. So you pay it, and then we'll refund your money," Eckel said. "That's darn poor business, and one that farmers in Pennsylvania can't afford."

The state farm leader was referring to a provision of the recently enacted Omnibus Budget Reconciliation Act of 1987, which requires farmers to pay a 15-cent per gallon excise tax on diesel fuel that they are not required to pay for off-highway agricultural use. Congress switched the collection point for the diesel fuel excise tax from the retail to the wholesale level beginning April 1.

So, now the farmer is required to pay the 15-cent tax up front, and later file for a refund either on a quarterly or annual basis. The farmer qualifies for a quarterly refund if he pays at least \$1,000 a quarter in diesel fuel tax, otherwise he can only file annually for the refund.

Farmers are substantial users of

agricultural census, farmers nationwide used nearly three billion gallons of diesel fuel on the farm. That translates into a \$420 million tax collection from farmers which the government would hold interest-free until the refunds are made.

"Pennsylvania's share would be approximately \$10 million this year," Eckel said, "which no matter how you look at it is a windfall for the federal treasury.'

Eckel explained that the law allows the U.S. Treasury Secretary to exempt certain groups of users such as diesel-powered trains, commercial aviation, state and local governments from paying the tax at the time of purchase, so our question is, "Why not do the same for farmers?".

This week PFA is holding a series of meetings around the state to enlist farmer help in a letter writing campaign to Pennsylvania congressmen and senators to rescind that provision of the law.

There are presently six bills in the Congress, one in the Senate (S.2003) and five in the House (HR 3844, 3850, 3865, 3866 and 3881), which would correct the situation, according to Eckel.

PFA is a voluntary, statewide farm organization representing 23,443 farm families. It is affiliated with the American Farm Bureau Federation.

Biotechnology At Alfred State

BY

WALLACE A. MacDONALD **Professor of Animal Husbandry** Alfred State College

ALFRED — The waiting has begun again. Following three earlier embryo transfers and the births of seven embryo transfer (ET) calves the students at Alfred State College have recently assisted in another stage of the ongoing saga of biotechnology in the college's Purebred Holstein herd.

Currently eight cows and heifers are serving as surrogates, carrying calves which were transplanted from three other donor cows. Six of these embryos had been frozen for several months after their recovery from cows in earlier embryo flushes.

How, then, are the students themselves involved since the actual removal of eggs and eventual introduction into the recipient's uterus is performed by a commercial firm?

To begin with, a target date is set. This is usually established well in advance so that all preliminary activities can be synchronized and implemented in a timely fashion.

The recipient animals must be observed to assure that their estrous cycles are normal and regular. It is essential that they be in the same stage of their cycle as is any donor cow. Since the eggs are transferred a week after insemination, all recipients must be estrous synchronized.

Students, then, administer the hormone injections to accomplish this. During this whole preparation period the management and physiological considerations and activities are thoroughly discussed in classes.

On the day of transfer, students prepare the barn and recipient animals. They must be cleaned and the animals disinfected thoroughly since implantation to date has required minor surgery.

Although twelve recipients were prepared, one was, upon examination, considered unacceptable and eleven received embryos either freshly collected or from those frozen. About 45 days later all are examined and 8 were confirmed pregnant. And so the waiting goes on. July should produce the ultimate test - the calves. And with that, plans for the next class project in embryo transfer will begin.

Soil Saving Conservation Tillage Increases in 1987

HARRISBURG --- Conservation tillage continues to grow in popularity with Pennsylvania farmers. Crops planted by conservation tillage methods in 1987 was 50 percent as compared to 45 percent the year before.

According to Frederick Bubb, USDA Soil Conservation Service, conservation tillage is effective in reducing erosion when used alone on gentle slopes. On steeper slopes, it is used in combination with other soil conservation practices such as terraces.

In 1987, 1,018,000 acres out of 2,021,000 acres were planted by conservation tillage in the Spring of 1987. Crops planted by conservation tillage included 871,000 acres of full season corn, 76,000 acres of spring grain, and 71,000 acres of soybeans.

According to Bubb, conservation tillage includes several methods of tillage including chisel plowing, ridge tillage and no-till. Bubb said that residue cover is the prime factor in determining the



effectiveness of the practice in saving soil. "With residue covering 80 percent of the ground, such as with a good growth of corn stalks, soil erosion can be reduced by as much

as 80-90 percent on gentle slopes."

Information on conservation tillage is available from the Soil Conservation Service or Cooperative Extension office in your county.

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