

Wenger Discusses Development

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three main reasons: it provides financial security for beneficiaries, minimizes taxes, and ensures that matters are handled the way the farmer wishes.

The first step is to establish what an individual's estate comprises, according to Parrott. This involves taking a look at the person's inventory of assets. The market value of these assets determines the taxes that will have to be paid.

"A personal estate plan begins with a will," Parrott stated. "The will, first of all, establishes ownership, which is critical for farm estates." From here, the individual will develop a gift-tax plan to reduce estate taxes. This is followed by trust planning, if necessary, and administration planning, which names an executor of the estate and his or her duties.

Predicting the future

Cattle and hog markets are strong because of USDA information, said H. Louis Moore, Penn State agricultural economics specialist. "The cattle industry liquidated more than we thought and is better off because the cattle are worth more due to the low number of them. I expect this year to be good for beef producers. They will get enough money to cover feed and feeder animal costs and some of their fixed costs."

Hog production is increasing, but not as much as was expected, according to Moore. Therefore farmers are price receptive. Moore expects 1988 to be a fair year for pork producers.

"Farmers have done a good job of managing crop production. I expect corn prices to be higher this year over 1987," Moore added.

Beef Cattle Conference

To Be Held At Penn State

UNIVERSITY PARK — The 1988 Pennsylvania Beef Cattle Conference, "Conception to Carcass: Beef Production for the Small Herd Owner," formerly known as the Allenbury Conference, will be held on Penn State's University Park campus Feb. 26-27. The conference is co-sponsored by Penn State's Department of Dairy and Animal Science and The Pennsylvania Cattleman's Association.

On Friday afternoon, Dr. Lester Griel, Dr. Clair Engle and Dr. Tom Drake will conduct a hands-on barn skills workshop. The workshop will focus on basic management procedures which include castration, dehorning and vaccinations. Friday evening, conference

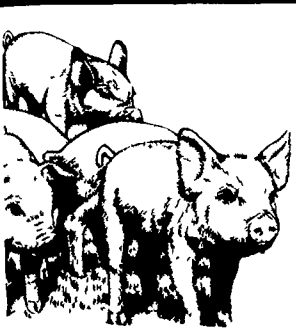
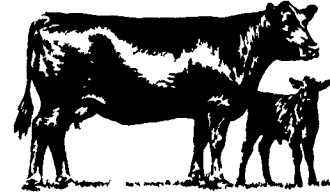
guests can attend a barbecue and enjoy the sound of a live band.

Saturday's highlights include representatives from national retailers and packers who will discuss the newest meat and cattle marketing approaches. The Pa. Cattlemen's Association annual membership meeting and spring banquet will be held Saturday evening. Larry Waterfield, Washington's editor of the Drov-

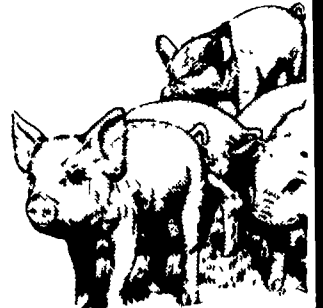
er's Journal will be the keynote speaker.

The conference also offers a ladies' program, which consists of a tour of historic Boalsburg and a session on beef promotion, which will be hosted by Crystal Schaffer, the 1987 Cattleman's Queen.

For more information or a brochure, contact John Comerford in 313 Henning Bldg., University Park, PA. 16802 or telephone (814) 863-3661.



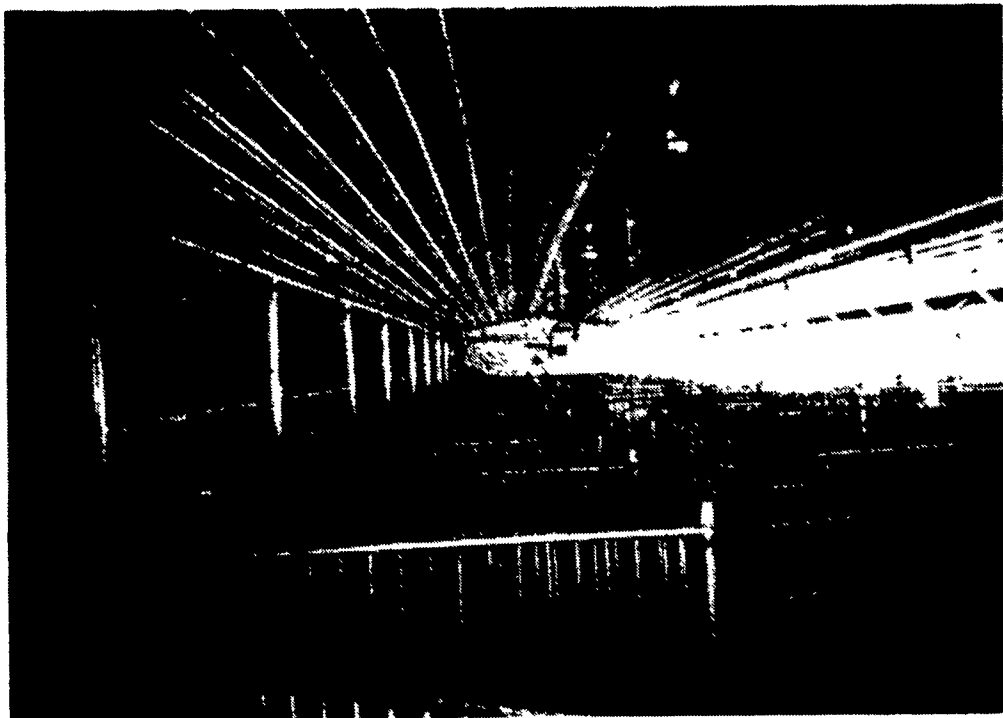
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