

Adams Co. Has Dairy Day Program

BY
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Adams Co. Correspondent
YORK SPRINGS — The Adams County Cooperative Extension Service and Atlantic Breeders Cooperative combined their efforts here Thursday evening, February 11th, to provide local dairymen with a more comprehensive Adams County Dairy Day program.

The meeting commensed with an evening meal at the York Spring Firehall. It was followed by a detailed explanation of tax changes regarding pre-production costs for raising herd replacements presented by Roland Freund, PSU Regional Farm Management Specialist, and Atlantic's District Meeting.

Freund noted that the 1986 Tax Reform Act which was to simplify the tax structure, has complicated the picture in agriculture. One example of this is that previously dairymen deducted the costs of raising their replacements each year. Any proceeds from cattle sold had previously been treated as capital gains in the year in which they were sold.

Freund explained, "The 1986 Tax Reform Act decided that it was time to get tough on business. Now dairymen must decide how to handle all their preproduction costs up to freshening. And, since the IRS has determined that life begins at conception, those costs must also include insemination costs or

ET transfer work. He must also allot a portion of fixed costs such as building repair and insurance to his heifer raising costs."

The discussion went on to outline the effects of either capitalizing those costs or choosing the modified acceleration cost recovery system when filing your taxes. In the final analyses Freund summarized that the best choice of these two alternatives depended on each dairymen's individual situation.

Freund cited two examples when it may be more advantage to capitalize these expenses. One was a dairymen who planned to sell his herd in the next 4-5 years. Capitalization would increase his taxable income now and would increase his social security basis.

Another situation where capitalization may be helpful is a young person purchasing a herd with the cattle still on depreciation. Since he presently will have more deductions than he can use, capitalization of the entire herd would help take advantage of the extra deductions.

During Atlantic's portion of the meeting, two dairymen were recognized for having herds that were at least 10 percent above the state average for milk or butterfat production and more than two-thirds of the cows and progeny of Atlantic sires. These awards were presented by Scott Osborne, Atlantic's Field Supervisor for this area.

Those honored were Milton

Hoffman, Gettysburg with a RHA on 46.1 cows of 19,602 pounds of milk and 754 pounds of butterfat. Hoffman's herd has 91 percent of the cows sired by Atlantic sires.

Also honored was the herd of Roy A. Weaner, Gettysburg. Weaners herd is 73 percent Atlantic sired and averaged 19,663 pounds of milk and 703 pounds of butterfat on 56.7 cows.

The meeting concluded with a narrated slide presentation presented by management representa-

tive Gary Heckman. It reviewed the basic principles of cattle breeding and highlighted several of Atlantic's current sires. Heckman emphasized that genetic levels have increased on their proven sires while average semen costs are lower than one year ago.



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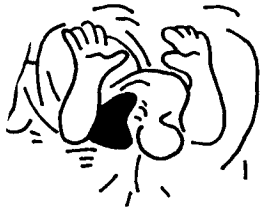


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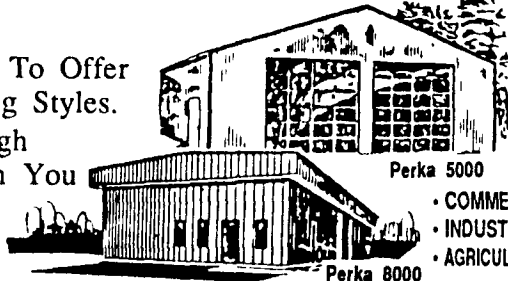
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