

Mercer DHIA Meets

CAROL SMITH
Mercer Co. Correspondent
MERCER (Mercer Co.) — The Mercer County Dairy Herd Improvement Association held its annual meeting, January 5, at the county Extension Center in Mercer.

The meeting was called to order by chairman Dennis James and State Director George Cudoc gave his report. He informed the dairymen that milk testers would begin carrying book computers and printers to the test sites. He also mentioned the state DHIA annual meeting will be held March 19-20 at Radison Hotel Pittsburgh in Monroeville. All DHIA members are invited to attend. Mr. Cudoc cleared up some questions about the new format of the DHIA reports. Some complaints were made about the readability of the reports. He stated that changes are currently being made to improve the format.

Also during the meeting, several awards were presented and election of committee members was conducted. Chairman Dennis

James and Regional Manager David Bigelow presented the awards.

Douglas Robinson received the first place Herd Management Award for the county along with second place in Class 650 - 749 lb. Milk Protein with an average of 704 lbs. and Class 750 - 849 lb. Milk Fat with an average of 836 lbs.

Rollin and Dennis James for the sixth consecutive year continue to be an outstanding dairy in Mercer County by receiving honors of having the highest herd average for milk production. The Jameses also received the award for highest county herd production for protein and highest county herd production for milk fat with 773 lbs. and 938 lbs., respectively.

Others receiving awards were Ralph and Gary Oakes.

Dean Amick, guest speaker at the meeting, spoke on the subject "Unbundling the New Reports." He also commended the county dairymen for another successful year and the county association for completing its 75th year.

Seminar Examines

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said Weaver, who has formed Homestead Nutrition, a company promoting biological agriculture.

Estate planning

During the day-long seminar held on Wednesday, topics included estate planning, farming trends in '93, and the pros and cons of having the right to sell their property for whatever intended use.

Richard Denison, associate administrator of Pennsylvania Farmers' Association, stressed the importance of farmers having accurate figures for their assets. If the figures are wrong, surviving family members may not be financially secure.

Common mistakes made in estate planning or the lack of it are death without a will, all left to a spouse (a tax trap), and lack of communication between spouses before death in explaining what needs to be done in case of death.

To make the maximum use of the \$600,000 tax exemption, property should be owned by tenants in common rather than owned individually or by joint tenants, he said.

He stressed the importance of using an attorney to make sure that the wording of a will and deeds are properly set up to save heirs from paying unnecessary taxes.

A legal way to distribute an estate before death is to give anyone and as many individuals as you choose \$10,000 a year for as many years as you choose without gift tax ramifications to either the giver or the receiver.

According to Denison, it is important to have ownership of life insurance in the surviving spouse's name to eliminate the insurance policy from becoming part of the estate, which would then be subject to taxes.

Denison's favorite technique for passing a farm on to a heir is to form a growing partnership, which keeps the land in the parents' name, but leases cattle and equipment to the partner. Income is split and as livestock offspring are dropped, they are owned by the partnership. New equipment is also purchased as part of the partnership.

"Within eight years, a partner will have one half ownership in the business," Denison said. The father can then sell the remaining half to the partner; if the partner can't pay, a right to purchase

agreement should be drawn up.

"No matter what you do after this meeting, please do something to begin estate planning," Denison said.

He recommends updating wills every three to five years and whenever changes are made in laws or in situations of deaths or births.

Ag future

Lou Moore, Penn State economist, predicted where Pennsylvania's agricultural industry is heading and how U.S. policy and world economy will effect it. (See the Lancaster Cattle Feeders' article in this issue for his predictions).

Dr. John Becker, Penn State ag law and economics professor, spoke on the pros and cons of farmers having the right to sell their property for whatever intended use.

"It seems deceptively simple, that the owner should be able to do as he pleases," Becker said, "but there is another side to the issue."

He reviewed laws that pertain to landowner's rights and of the government's role to protect society. He said that individual and community interests need to be taken into consideration when determining a land's use.

Workshop Set

LANCASTER (Lancaster Co.) — A workshop entitled "How To Keep The Farm In The Family" is scheduled for Tuesday, Feb. 9 at St. Anne's Parish Hall, Duke and Liberty Streets from 7 p.m.-9 p.m.

Sponsored by Metropolitan Financial Services, the workshop will be conducted by Cynthia Boyer Blakeslee, attorney. Blakeslee served three terms as chair of the Agricultural Law Committee, and has been a member of the Ag Issues Forum since 1989. She is a member of the Lancaster County Estate Planning Council.

Seating will be limited. Call (717) 560-0371 to reserve seating.



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