

# Binkley & Hurst Bros., Inc. Welcome More Than 500 To Open House

LITITZ (Lancaster Co.) — More than 500 Binkley & Hurst Bros., Inc. customers were on hand to see the latest equipment, gather information about transfer of farm real estate, and receive credits toward pesticide recertification at their annual Customer Appreciation Day and Open House on Tuesday.

According to Don Hoover, sales manager, those in attendance gave "rave reviews" to the open house. He said, "People were impressed with what they learned. Many said it was the most effective and well-received seminar ever offered for our customers."

The Open House featured a special seminar which focused on the transfer of farm real estate. Kenneth H. Howard and James W. Appel, of Appel and Yost Attorneys, detailed what is involved in farm transfers and how farmers can obtain the maximum benefit.

Because of increasing costs of farms and farmland, it is not uncommon for parents who are ready to retire from farming to want to simply give farms to their children, according to Appel and Yost. But farmers should consider the following regulations that apply to transfer:

- You may give \$10,000 per year to as many people as you like, and there is no gift tax.
- You may give an unlimited amount at any time to your spouse.
- There is a limit of \$600,000 that a single individual (or \$1.2 million, under a unified credit amount, husband and wife) can give to other people in their life or at death, free of gift and estate tax. Amounts more than that are normally taxed.
- Those who want to give more than \$10,000 in the aggregate in a year must file a gift tax return, even if no tax is due. You must file the return so that the IRS knows how much of your unified credit has been used up. There are certain deadlines and other guidelines, such as market appraisals, that must be followed.
- If the person to whom you give the farm sells it, they must pay a capital gains tax, which can be

complicated. Other matters covered include bargain sales, installment sale plus forgiveness of debt, sale lease back, family partnership, farm corporation, and gift with retained life interest.

When considering death transfers, the farmer is faced with a variety of options, depending on whether the estate is jointly owned. There are an array of different options available to the farmer to transfer the property at death, including gift under simple will, purchase option under will, special use valuation, and deferral of estate tax. Other arrangements available include the complicated like-kind exchanges, outlined in the proceedings.

To order a copy of the outline of the proceedings, contact Appel and Yost, 33 N. Duke St., Lancaster, PA 17602, (717) 394-0521 or 123 E. Main St., Ephrata, PA 17522, (717) 733-2104 or 142 E. Main St., New Holland, PA 17557, (717) 354-4117.

A followup panel discussion, chaired by Roger Moyer, Bank of Lancaster County, featured Howard, Appel, and Randy Kline, auctioneer and farm appraiser.

Also, the new Case IH products, including the Maxxum Tractor lines, were shown by Dennis Hann, product specialist for Case IH.



Don Hoover, sales manager, Binkley & Hurst Bros., Inc., center, points to some of the features available in the brand-new for 1993 Kinze Model 2500 8-row planter line. More than 500 attended the Open House sponsored on Tuesday by Binkley & Hurst Bros., Inc.

A special pesticide certification session provided 1 core point and 1 category point credits. Session

members included Steve Fisher, FMC; Mike Flemming, American Cyanamid Co.; and Kurt Kinder-

water, Brubaker Agronomic Consulting Services. A free lunch was provided to those who attended.

## Adjuvant Enhances Herbicide Effectiveness

RESEARCH TRIANGLE PARK, N.C. — Growers have an advanced new adjuvant designed to improve foliar uptake of post-emergence herbicides.

Developed by BASF Corporation, Dash<sup>®</sup>HC adjuvant enhances the effectiveness of postemergence herbicides on field crops such as corn, soybeans, forage crops, and fruit crops.

"Growers often use spray adjuvants with postemergence herbicides to maximize control while minimizing the variation caused by plant and environmental factors," said Mark Beale,

market manager for BASF Agricultural Products Group. "Though many herbicide formulations include some form of surfactant, use of an additional adjuvant often improves the efficacy of the applied spray."

Research shows that many herbicides degrade rapidly on the foliage of treated plants when

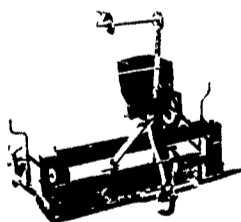
exposed to direct sunlight. But Dash HC greatly increases the rate of foliar uptake, thereby limiting photodegradation.

By optimizing uptake, Dash HC improves herbicidal activity under growing conditions. In addition, Dash HC allows a wider window

of application timing because herbicide activity is increased even on larger weeds.

The improved performance Dash HC provides means that growers can obtain better and more consistent activity from their postemergence herbicides.

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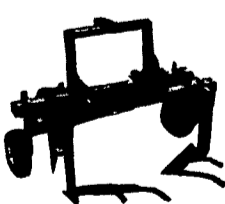
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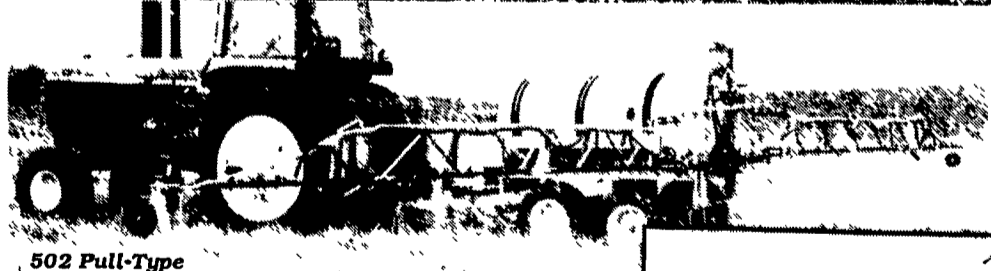
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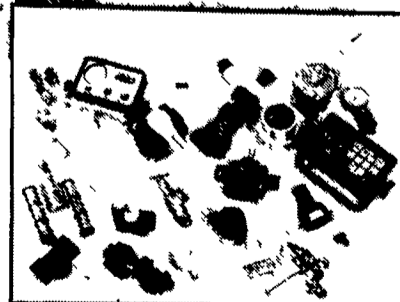
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