

# Revenue Department Clarifies Sales Tax On Manure Tanks

HARRISBURG (Dauphin Co.) — The Pennsylvania Department of Revenue has clarified the state sales tax exemption so that farmers who construct manure holding facilities beneath high-rise poultry houses do not have to pay sales tax on that portion of their new building, according to Agriculture Secretary Boyd E. Wolff.

Wolff, who has asked for a clarification, commended officials at the state Department of Revenue for their decision which will benefit poultry producers.

"In the past, manure facilities in the basements of hog feeder operations qualified for the exemption while similar units under poultry houses did not qualify," Wolff said.

"These manure facilities can accurately be called 'manure tanks' and as such they are equipment directly used in the operation of a farm."

The Tax Reform Code of 1971 exempts from sales tax any purchase of machinery,

equipment, and supplies used by the purchaser directly in the operation of farming.

The Department of Revenue has determined that a manure holding tank qualifies as directly used equipment. That is true even though the "tank" may be a concrete structure either below ground or at ground level.

The exemption, however, does not apply to an entire poultry house or the entire building housing a hog feeder operation. Farmers who have questions concerning the sales tax should consult the Pennsylvania Sales and Use Tax Regulation 226 or they should contact the Department of Revenue, Sales Tax Division (717) 783-9360.

## EPA Approves Tank Mix

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cane, seedling johnsongrass, crabgrass, barnyardgrass, red rice, wild proso millet, woolly cupgrass, and volunteer corn.

The Galaxy tank mix is generally better suited for northern beans, Miller said, while the Storm tank mix is better suited for southern beans.

"A tank mix with Galaxy will control velvetleaf, cocklebur, and pigweed very well because of the higher concentration of Basagran herbicide in Galaxy," Miller said. "A tank mix with Storm will control morningglory and ragweed better because of the higher con-

centration of Blazer herbicide in Storm."

Fusion is added to the tank mix at 8 to 10 ounces per acre. The 10-ounce rate may be necessary with conditions such as low soil moisture and low relative humidity, and should be used when weed foliage is dense or when weeds have reached the maximum recommended growth stage.

An approved crop oil concentrate at 0.5 to 1.0 quart per 25 gallons (0.5 to 1 percent by volume) of water should always be added to the tank mix of Fusion with Galaxy or Storm.

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IH 510 grain drill, 18x7, double rib tires, DD openers, firming wheels, grass seeder, excellent condition, \$2650. Can deliver. 216/358-2763.

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IH 1460 Combine w/20' 820 Flexhead, 863 Cornhead, Will Separate. (717)464-3697.

IH 1486, CAH, 540 & 1000, TA, 20.8 rubber, \$8,750. 410-833-9091

IH 1586, CAH, 4,400 hrs., 540 & 1000, 2 valves, working air, axle duals, full weights, sharp Western tractor, \$12,500. 410-833-9091

IH 1PR corn picker, white elevator. (717)653-4848.

IH 3 Bottom Semi-Mount Reset Plow w/Coulters. \$700; Oliver 4 Bottom Semi-Mount Plow, Like New Bottoms. \$700; JD 5 Bottom Semi-Mount Plow. \$500; Ford 4 Bottom 18" Plow \$650. (609)767-0444.

FORD 9700 fender, 8 spd., runs excellent, new paint, \$6,350. 410-833-9091

FORD 9700, CAH, fresh engine, \$8,000. 410-833-9091

FORKLIFT Koehring 710, gas, 4,000 lbs., 30", rebuilt engine, \$4,000. 410-833-9091

#323 NI 1R corn picker, picked less than 100 acres. 410-775-7430.

3300 Deere Combine & Header, very good, \$4,950. Larry Stalter "The Combine Man" 1-800-248-2151

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Combine: NHFR-85 4 Wh. Dr. 3208 CAT 30.5X32, 2700Hrs, 6RN, 4RW, 13' Grain, V.G. Cond. Extra Parts. (717)358-3113.

Cultipacker, Brillion 10', 4" axle, \$500. (301)898-7426.

Cutditioner, New Idea, 7' flail, good condition and one for parts, \$1200; 5 wheel hay rake, pull type, \$300. 703-837-1063.

Deere 4x4 kit for self propelled choppers, \$6,000.; 4x4 kit for 20 series combines, \$6,000. Larry Stalter "The Chopper & Combine Man" 1-800-248-2151

Deere adapter plate for chopper, to snap ears. Larry Stalter "The Chopper Man" 1-800-248-2151

Dismantling for Parts: Hundreds of farm tractors new and old several JD 2 cylinders also dozers and track loaders. Call for any part you might need. Atkins Tractor Salvage. Union WV 24983. Phone 304-772-3741.

Dri-all Dryers: 1 is A-20 oil PTO, 400 Bu/hr continuous flow; other is PC116 gas 30hp electric, 250 bu/hr, continuous flow. \$1000/both. 908-859-2616.

F3L912 Deutz Diesel, 50hp, good condition; 10% off on double heat treated guards; also other specials on farm supplies. Smuckers Repair, 94 Summit Hill Drive, Strasburg, PA 17579.

IH 830 plus hay pickup & 2R crop head, 1000RPM; BU 940 & 920 unloading wagons, 3 beaters; Int. 56 blower. 609/298-5024.

IHC 234 picker mounted on 560 gas tractor, field ready, \$3000 OBO. Baltimore Co. 410-357-4073 after 7PM

IH sub-soiler 5 tooth auto reset, \$3,500. NI 279 flail mower, 9', \$1,800. Hesston baler 4600 w/thrower, late model. IH field cultivator 18' flat fold, \$2,500. (717)336-6547.

International Farmall Cub, single point hitch w/plow, 48" flailer mower, blade, wheel weights, chains, \$3200. 717-966-3996.

International 56 Corn Planter w/Insecticide Sprayer. \$600; JD 3 Bottom Plow Pull Behind. \$300; Ford 3 Bottom Plow \$400. (717)938-4017.

Int. Offset 8' Disc, almost new, 22" blades in front, has transport wheels, ready to use. 215/679-8921.

JD 13' Rigid Combine Head, Very Good Condition, Shed Kept. (717)944-1346 Days or (717)533-5127 Evenings.

JD 1R snapper corn head. Will deliver. 717-665-4743

JD 334, 3RN cornhead, fits 55 combine \$900; JD #350 hayrake, 3pt, drawn, PTO driven, \$350; Brady 7' flail mower, delivery available. York. 717-456-7783.

JD 336 baler w/#30 ejector, real nice, \$4500; Brillion 10' packer w/4" axle, \$725; Favorite gravity bin wagon, like new, \$875; 30' elevator w/corn chute & motor, \$625. 215/562-4464.

JD 343 Cornhead w/ Adapter Plate for Forage Harvester; NH 38 Crop Chopper. (302)653-6055.

JD 8300 grain drill, 18x7, dd openers, like new condition, \$3850. 717-653-5359.

JD AR propane, \$2800; 530 \$2900; 730 d-std. \$4400; 28" thresher \$800; IH corn binder \$600; NH #22 silo blower w/pipe \$300 (both new condition); 1800 bu. wire corn crib, \$500. 717-597-3364 day; 717-597-4296 evenings.

JD B, does not run, \$750 OBO. Call after 5PM 609-227-8217.

JD-D 3020, side console, dual outlets, original tach, ex.cond. tricycle, \$9000; 2 bin wagons. 410/692-2380.

JD D's 1936 Unstyled, Like New, Show Quality; 1 Styled D, Very Good Condition. (908)946-8876 Evening.

JD GM tractor #22100; JD G tractor #23547, both good running condition, \$2000/each. 908/359-5934.

JD grain drill, 7b, 15 hoe, double disc opens, good condition, \$250. 215-249-3913 Bucks Co.

JD High Quality Flex Heads: 220, 216, 213. Shinabery Equipment, 517/523-2883.

JD High Quality Corn Heads: 843, 643, 443, 444, 343. Shinabery Equipment, 517/523-2883.

JD High Quality Combines: 7720, 6620, 7700, 6600, 4400, Shinabery Equipment, 517/523-2883.

JD Model 2800 5 bottom on land plow, variable width, spring reset, buster bar, \$4,000; JD Model 1418 Rotary Mower, pull type, guards, cuts 14 feet, \$4,500; Rhino model 950 rear blade, 9ft. cut, 3-way hyd. w/tail wheel, \$1,500. All units are mechanically excellent and priced to sell. Call Sheaffer evenings (410)778-0185.

Farmall 350 utility w/PS & fast hitch, \$2675; Farmall Cub w/snow plow & 1pt. hitch, \$1450; NI 5 bar hay rake, \$525; Ford Jubilee 3pt., good tires, \$2900; Brillion 16' wing harrow, \$875. 215/562-4464.

Farmall 460 w/WFE and 3-bottom plow, \$3000 OBO; IH205 combine w/13' grain head, \$2200 OBO. Good condition. 814/652-6866 Bedford Co.

Farmall H, 12 Volt, 40HP, Hyd. outlet, belt pully, runs excellent, \$1,000. 301/898-7426.

Farmall M tractor, restored, live PTO, 2-way hyd., power crater engine, \$3500. (215)287-8934.

Farmall Super A Cultivator Engine, Rebuilt, New Paint, Battery, Good Hydraulics, Manuals Extra F/R Rims, Tires. \$1750; CAT D-2 Dozer Engine, Rebuilt Hydraulics, Fair Steering, Clutches Frozen, Complete Manuals Extra Parts. \$1500. (215)968-4563 Bucks County.

Farmers = Dealers -- Your advertising pays for itself when you advertise your equipment in the farm equipment section. 717-394-3047 or 717-626-1164.

Fixer Upper Special: JD 4840 Tractor w/Cab, Fire Damage, Cab Burned Out, Tractor Can be Fixed. Serious Inquiries Only. \$8950. Daytime (304)772-3741.

JD 750 no-til drill, 15', used 450 acres, dolley wheel, seed box, \$19,500. (301)297-8501.

JD 780 Hydro-push spreader; 2 NH crop carrier 8 forage wagons; Stoltzfus feeder trailer, 30' w/locking head gates. 410/893-5724.

JD 830, 730, 630, 1952 G; 1938 G, on spokes. Call evenings. 717-222-4432.

Gleaner F2, 1,000 separator hrs., SN 39810, very good, \$9,500. Larry Stalter "The Combine Man" 1-800-248-2151

Gleaner F gas, 13' & black 4 row wide header, good, \$7,950. Larry Stalter "The Combine Man" 1-800-248-2151

Gleaner M Combine, side hill blower, 15' floating head; Ford 5000 WF. Farmall M. All excellent condition. Columbia County. (717)784-4499.

Glenco 16' vibra shank harrow; Brillion 11T chisel plow w/gauge wheels; Aluminum elevator w/motor; 15' Krause transport disc w/new disc blades; 10' Brillion cultimulcher; International 16-disc grain drill; 15.5x38 tractor chains; JD 2020 diesel, 30% rubber, remote cylinder valve; 3pt JD tool bar w/twisted teeth; JD 80A, 3pt blade. 717-632-4022.

Grain bin, 10,500 bushel, \$4,500 (717)759-1308.

Gravity wagon, good shape, 11L tires; Hesston stacker and stack mover; JD silage wagon, 12 ton running gears, needs floor. Baltimore Co. 410-343-1077.

G.T. tomatoe side dump, good condition, \$4000; 1992 Pik-Rite tomatoe harvester, used 150 acres. (717)426-2659.

Hesston 4800 big square baler, field ready, \$15,500. (215)598-7687.

HIGH TORQUE DIESEL STARTERS with 3 yr. warranty for most domestic tractors and select imports. With 6 month no risk money back guarantee. Call Gary D. Sneath at 1-800-622-7892

IH 1066, CAH, outlets, TA, shafts, recent overhaul, very nice, \$6,500. 410-833-9091

### USED TRACTORS

JD 520, 145 h.p., new tires, good, reduced	\$17,000	\$15,000
JD 5020, 145 h.p., new tires, good, reduced	\$11,500	\$10,500
IH 706, gas	\$4,000	
Case 1594, 85 h.p., 4WD, cab air low hrs	\$17,000	
AC B w belly mower, blade	\$1,800	
New Tractors in Stock	JD 5300, 6200, (2) 6300, 7800	

### RECONDITIONED COMBINES

JD Financing Available - Interest Free Till Sept 1, 1994		
'85 JD 6620 Sidehill Titan II, excellent		\$46,500
'84 JD 6620 Sidehill, excellent		\$38,000
'75 JD 7700, 2,900 hrs., good		\$15,000
'78 JD 6600 Sidehill, good		\$18,500
'73 JD 6600, 2,675 hrs., good	\$14,500	\$13,000
'81 JD 4420, 1,500 hrs., good		\$17,500
'79 JD 4400, dsl, 2,163 hrs air, good	\$16,500	\$15,500
'74 JD 4400, dsl, 2,025 hrs., good		\$12,500
'73 JD 4400, gas, good		\$7,500
Gleaner L, good w platform	\$8,900	\$7,000
Gleaner K, good w platform	\$4,500	\$4,000
Gleaner F w platform & 4R cornhead		\$9,500

### COMBINE HEADS

JD 643 corn head, good	\$8,500
JD 244 corn head, good	\$1,800
(2) JD 13' quick tach platforms	

### HAY & FORAGE

NI Uni 708 power unit w 868 harvester, grass head, 844N, 774N, 737 Husker, excellent condition, complete		\$32,000
(2) JD 1600 12' hydro swing Mo-Co, new warranty, Penn State Lease	\$14,500	\$13,500
JD 375 round baler, demo special		\$10,900
JD 100 forage blower, 1 year old		\$3,500
JD 350 sickle mowers, 7'		
JD 7000 6RN liquid, frame mount coulters, recond	\$8,500	
IH 400 planter		
Vermeer hydraulic hay rake		\$1,800
'78 Chevy C65 tractor w 427, 13 spd, Henderson susp, wetline, good		
Littleton no-till drill, very good		\$9,500

1-800-241-2161

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