

Livestock Ledger

(Continued from Page C9)

•Keep the creep area well bedded.

•Place a light over the creep area to help attract the lambs. Sunlight shining into a creep during the day will also attract lambs.

•Provide water in the creep or as close to it as possible. However, the water should be covered so the lambs cannot urinate or defecate in it. The water must be kept clean and fresh. The grain feeder should also be covered for the same reason.

Make maximum use of home-grown grains and roughage when formulating the creep ration. Corn and oats as well as leafy, high-quality legume hay make excellent feed for young lambs. Barley can also be used but may be quite as palatable as corn and oats for the first couple of weeks.

Until the lambs are six weeks old, the grain used in the creep ration should be cracked, crimped, and rolled, unless fed as a pelleted

ration. After the lambs are six weeks old, whole grain can be used unless it is extremely hard, in which case the grain should continue to be cracked, crimped, or rolled for several more weeks. Many people are using complete pelleted rations for creep feeding.

Water Concerns For Beef Cattle

Water is an often overlooked, but important part of beef cattle nutrition. In fact, on a pound-for-pound basis, more water is consumed than any other feedstuff. The daily water requirement for a cow is influenced by several factors including the rate and composition of weight gain, pregnancy, lactation, activity, the forage/grain ratio of the diet, outdoor temperature, and salt intake.

The following table shows the tremendous differences that can occur in the requirement for water. During mid-winter the need for water is lower because of several factors: the cows are not in lactation, there may be more total feed consumption, and there is less loss from evaporation and sweat. That result is reversed in mid-summer, particularly for cows in lactation and for finishing steers.

Estimated Daily Intake Of Water (gallons per day)

	Lactating Cows	Growing Steers	Finishing Steers
January	11.0	6.0	7.0
February	11.5	6.5	7.5
May	17.0	9.5	11.0
August	16.5	14.0	17.0
September	17.5	10.0	12.0
December	11.0	6.0	7.0

In addition to the obvious need for more water with higher salt intake, other feedstuffs can contribute to changes in the need for water. Some types of protein can act as a diuretic (less water is reabsorbed in the kidneys and more is excreted in the urine). When diets are high in protein and fed at high levels of consumption, more water may be required.

The quality of the water must also be considered, according to Dr. John Comerford, Penn State extension beef specialist. In many areas there may be a concern about the salinity of the water. In these cases cows could refuse to drink to point of dehydration. However, most cattle have a wide

adaptability to salinity in water. If the change to salty water is not abrupt, they can adapt to most concentrations found in Pennsylvania.

Are You A Hobby Farm?

Section 183 of the Internal Revenue Code provides in general that a taxpayer cannot deduct expenses of an activity which are greater than income from that activity if the activity is "not engaged in for profit." In other words, loss-

es from an activity which is "not engaged in for profit" — a hobby — cannot be deducted against income from other sources. On the other hand, if an activity is engaged in for profit (a business rather than a hobby), losses are fully deductible against other income.

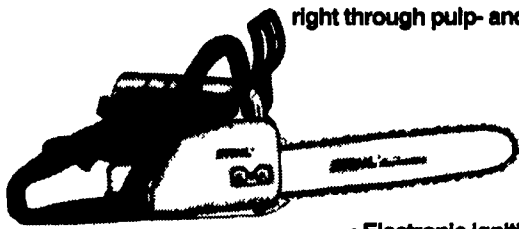
In determining whether an activity is engaged in for profit, all facts and circumstances with respect to the activity are taken into account. Although a reasonable expectation of profit is not required, the facts and circumstances must indicate that the taxpayer entered into the activity or continued the activity with the objective of making a profit. If the taxpayer has two profit years out of seven, the taxpayer will be presumed to have a profit motive.



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YOUR POST FRAME BUILDING HEADQUARTERS

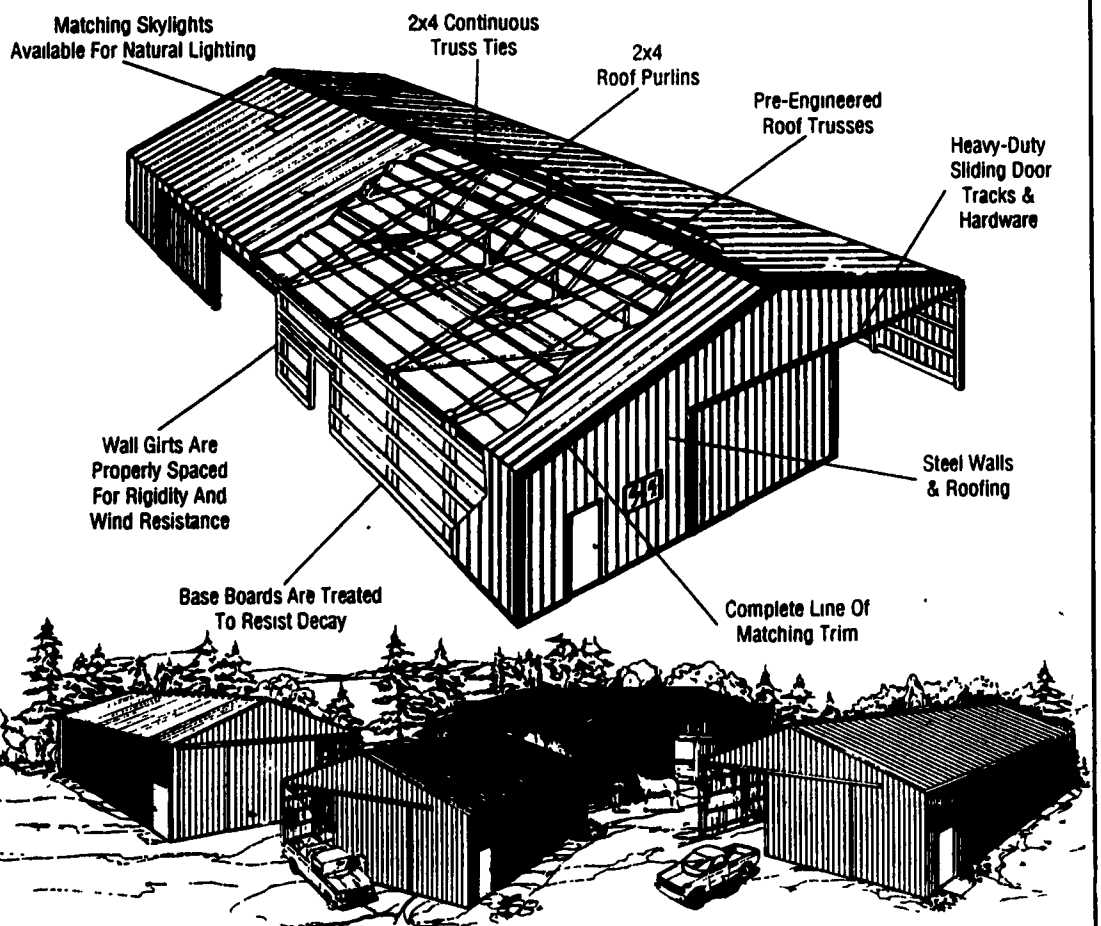
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