



OPINION

Early Priority

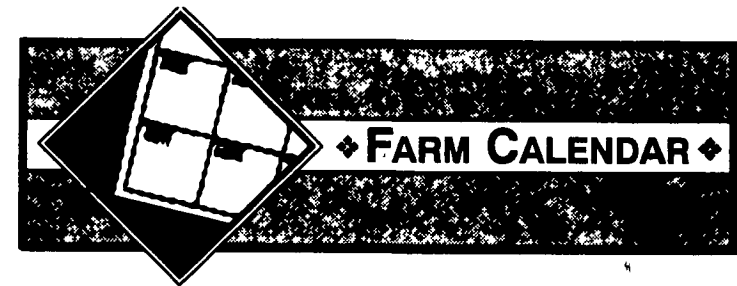
A recent new tax ruling by the Internal Revenue Service (IRS) threatens to hit many farmers with unexpected tax bills. Under the new position by the IRS, along with support by a Northern Iowa ruling in U.S. District Court, farmers are subject to the Alternative Minimum Tax (AMT).

According to the national newspaper of Communicating for Agriculture, Inc., this means IRS has essentially challenged the use of deferred payment contracts by farmers who sell their grain or livestock commodities and opt to defer receiving payment until later, typically in a new year when it would be taxable income. Farmers also often transfer taxes from one year to another by paying for inputs in advance to take credit for expenses in the year of highest income.

Now some farmers could be hit with an unexpected AMT of at least 20 percent. If it stands, the move effectively will stop farmers from using deferred payment contract to adjust their tax liability into future years.

We believe farmers should be able to continue to use deferred payment contracts and pay taxes on income in the years they actually receive the income. Agriculture is such a risky business that inherently subjects farmers to volatile incomes.

With government getting out of the price support programs of the past, future income to farmers will be even more volatile. Therefore, farmers ought to have more tools to help them balance their incomes from year-to-year for tax purposes, not fewer tools. This needs to be an early priority for the new Congress.



Saturday, February 22

Mushroom and Medicinals, Western Maryland Research and Education Center, 8 a.m.-4 p.m.
Delmarva Pork Seminar, 8 a.m.-5 p.m.

Maryland/Delaware Beekeepers' Meeting, Chesapeake College, Wye Mills, Maryland, 9 a.m.-5 p.m.

Sunday, February 23

Mushroom and Medicinals, Western Maryland Research and Education Center, 8 a.m.-4 p.m.
Delmarva Pork Seminar, 8 a.m.-5 p.m.

Monday, February 24

Ag Outlook Forum '97, Omni Shoreham, Washington, D.C., through Feb. 25.

Southeast Pa. Grazing Conference, Lancaster Host Expo Center, Lancaster, noon. Also Feb. 25.
Genex Dairy Day, Seven Valleys Fire Hall, 9:30 a.m.

"Building on Your Success: A Farm Transition and Estate Planning Workshop, Farm and Home Center, Lancaster, 9:45 a.m.-Noon.

Bradford County 4-H Livestock Leaders meeting, Extension Office, 7:30 p.m.

Tuesday, February 25

Regional Vegetable Growers' Meeting (Elk, Cameron, Clearfield, Jefferson, Potter counties) Dubois.

1997 Weed Management Schools, Agriculture and Environmental Educational Building, Milton Hershey School, 9 a.m.-4 p.m.
Teen-age Tractor Safety, Lehigh County Ag Center, Allentown, 7:30 p.m.

Lebanon County Dairy Day, Myerstown Church of the Brethren, 9 a.m.-3:30 p.m.

Lancaster County Dairy Days, Lancaster Farm and Home Cen-

ter. Also March 4.
Western Pa. Turf Show, Expo-mart, Monroeville, Feb. 25-27.
Pa. Equine State Trail Committee Meeting, Zimm's Family Restaurant, State College, 1 p.m. meeting.

Wednesday, February 26
Farm Financial Management Workshops, Wye Research and Educational Center, Queenstown, Md.

Lebanon County Crop Producers, Lebanon County Ag Center, 9 a.m.-3:30 p.m.

Lebanon County Dairy Day, Myerstown Church of the Brethren, 9 a.m.-3 p.m.

Delmarva Dairy Day, Hartly Fire Hall, Hartly, Del.

Milking for Profit, Rutgers Cooperative Extension of Warren County Administration Building, Belvedere, N.J., 10:30 a.m.-3 p.m. Also Feb. 27.

Understanding and Managing Stray Voltage Issues, Harrisburg, 8:30 a.m. Also Feb. 27, 8 a.m.

Bradford County FSA Borrower Training, Extension Office, Towanda, 10 a.m.-3 p.m.

Western Pa. Winter Fruit Meeting, Days Inn, Butler.

Thursday, February 27

Regional Vegetable Growers' Transplant Production Meeting, Miller Plant Farm, York.
5th Annual York Garden and Flower Show, York Fairgrounds, through March 2.

Penn Manor Agricultural Dept. presents John Yocum, 7 p.m.-9 p.m., Penn Manor High School.
Frederick Co. Milkers' School, Fredericktowne Baptist Church, Walkersville, 10 a.m.-2:30 p.m.

Friday, February 28

Mid-Atlantic Dairy Conference, Hershey Convention Center,



Now Is The Time

By John Schwartz

Lancaster County
Agricultural Agent

To Consider Crop Insurance

The 1996 Farm Bill introduced a new risk for farmers. The bill ended the traditional federal disaster and deficiency programs for crops.

When disasters occur such as droughts or flooding, farmers will not receive the disaster benefits that they enjoyed under previous farm bills.

Crop insurance is the only federally sponsored risk management program available to farmers. The enrollment deadline for crop insurance is March 15 for most spring-planted crops. Crop insurance provides farmers with protection against low yields. There are other benefits such as replanting, late planting, prevented planting, low yield, and poor quality protection.

Take time to evaluate your insurance and price protection strategies to make sure you are adequately protected in this new risk environment.

To Determine If You Need Crop Insurance

With the 1996 Farm Bill eliminating disaster and deficiency

through March 1.
Spring Holstein Show, Harrisburg.
Governor's Conference on Delaware Agriculture, Sheraton Inn, Dover.

Bucks County 81st Annual Meeting, Keller's Church (St. Matthew's Lutheran), 6:30 p.m.

Sire Power-West Bradford Annual Meeting, East Canton Methodist Church, 7:45 p.m.

Pesticide Testing Intermediate Unit IV, Grove City, 1-4 p.m.

Saturday, March 1

Wyoming/Lackawanne Holstein Association Annual Meeting, Meshoppen United Methodist Church, Meshoppen, 7:45 p.m.
Philadelphia Flower Show, Philadelphia Convention Center, through March 9.

Working Together for an Organic Garden State Annual Winter Conference, Cook College, Rutgers University, Brunswick, N.J., 8:30 a.m.- 6 p.m.

Western Pa. Gardening and Landscaping Symposium, Pittsburgh Civic Garden Center, Pittsburgh.

Maryland Jersey Cattle Club Annual meeting, Woodboro Activities Building, Woodboro, Md., 9:30 a.m.

Lancaster Poultry Association serves food at Water Street Rescue Mission, Noon.

"Identifying Trees in Winter," County Office Building, Conference Room, Montrose, 10 a.m.

Sunday, March 2

Maple Sugaring Festival, Hashawha Environmental Center, (Turn to Page A27)

payments, now is the time to determine if you need crop insurance.

Robert Anderson, extension agronomy agent, offers the following four-step approach to determine if you have adequate price protection.

First, calculate the protection that was available when a previous disaster occurred. Then determine the dollar lost that would be experienced if the same event occurred under the 1996 Farm Bill.

Second, determine how well you need to be protected when a disaster occurs. Third, contact a crop insurance agent to receive details and advice on yield, quality, and price protection ideas.

Fourth, follow through and implement a protection plan that meets your needs.

A well thought-out protection package can manage the increased risk exposure of the farm bill. The big question is: Can you afford to be self insured in your crop production enterprises?

To Use Animal Diagnostic Services

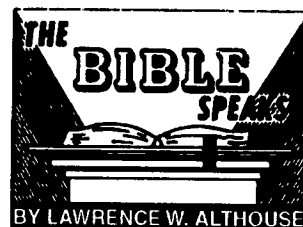
With the recent construction of a new laboratory and animal diagnostic facilities in Harrisburg, the Bureau of Animal Industry is making renewed efforts to provide diagnostic services to animal agriculture.

The services are provided jointly by the Bureau of Animal Industry (BAI), The University of Pennsylvania (U of P), and Penn State (PSU).

Diagnostic work is distributed among the various institutions according to each lab's specialty. All lab work may be accessed by computer at any location. In addition, veterinarians are available to follow up on field cases.

For more information, contact the lab closest to you: BAI at (717) 787-8808, U of P at (610) 444-5800 or PSU at (814) 863-0837.

Feather Prof.'s Footnote: "Do more than talk. Say something!"



NO ONE LIKE HIM
February 23, 1997

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Background Scripture:

Acts 16:1-5;
I Corinthians 4:14-17;
Philippians 1:19-24;
II Timothy 1:3-7, 3:14-15
Devotional Reading:
I Timothy 4:6-19

Some weeks ago, I woke up in the middle of the night and, unable to get back to sleep, began to enumerate and thank God for all the people who had touched my life for Him since I first came into this world. The parade of people through my mind and heart was absolutely staggering in number and effect.

There were people of whom I hadn't thought about for decades. There were others whose beneficial effect upon me was only apparent after careful reflection. There were even some who, I realized belatedly, had been influential even though at the time I had thought their intent was harmful, rather than beneficial.

Timothy was a Christian leader who was deeply influenced for Christ by others. II Timothy says, "I am reminded of your sincere faith, a faith that dwelt first in your grandmother Lois and your mother Eunice and now, I am sure dwells in you" (II Tim. 1:5). Like Timothy, I received a rich spiritual inheritance from my parents. Have you ever given any thought to the person or persons from whom you received your first inheritance of Christian faith?

VOTES OF CONFIDENCE

Among those people who were influential in my own life are some whose names I have long ago forgotten. When I decided to dedicate myself to the Christian ministry, I had to preach a trial sermon and those present signed a petition of recommendation to church authorities — despite a sermon which must have been a trial for them as well as for me! So I can appreciate how Timothy must have felt when he found that the people at Lystra had recommended him to Paul and the apostle decided to have him join his missionary journey.

We know from various New Testament epistles and Acts that Timothy became Paul's travelling companion and one of his closest associates. In I Corinthians 4, Paul says, "Therefore I sent to you Timothy, my beloved and faithful child in the Lord to remind you of my ways in Christ . . ." (v. 17). But it is in his letter to the church at Philippi that Paul reveals his deepest estimate of Timothy: "I hope in the Lord Jesus to send to you soon . . . I have no one like him who will be genuinely anxious for your welfare. They all look after their own interests . . . but Timothy's worth you know, how as a son with a father he has served me in the gospel" (2:19-22). Is there anyone who can say of you, 'I have no one like him. None like her?'

What a gift it is to work with someone in whom you can trust completely, knowing that they will do and give their best. Paul sent Timothy to Corinth because he couldn't get away to go himself. But he knew that if anyone could represent him in that troubled church, it was Timothy.

REKINDLING THE GIFT

Like Timothy, I have also richly profited from several "fathers in the ministry," pastors during my youth, seminary professors, and colleagues in the ministry. And there have been many lay people who probably didn't realize they were teaching me anything, including my wife. If I was a slow learner, it wasn't their fault.

Along the way, then, we gain some of our faith through inheritance and some of it through association. But, what is passed on to us will not sustain us forever. II Timothy says, "Hence I remind you to rekindle the gift of God that is within you through the laying on of my hands" (II Tim. 1:4-6).

What is handed down to us and rubs off on us along the way is a good start and foundation, but Faith in God must constantly be rekindled. None of us were behind the door when the gift was handed out. But the real question is, what will we do with the gift we have received?

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