

Two Farms Win Top Prizes in York

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Adams Co. Correspondent
YORK (York Co.) — Two farms in York County shared top prizes at the 1999 York County Holstein Show July 21 at the York Expo Center.

The premier exhibitor of the show was Walk-Le Holsteins of Thomasville. Premier breeder was the Doll Farm of Brogue.

Judge for the show was Matt Day of Shippensburg.

The grand champion Holstein was owned by Beshore Farms of New Cumberland. Sunnybend Farms of York showed the junior grand champion.

Following is a list of show placings.

Open Dairy Show

Holstein
SPRING CALF: 1 Trisha R Knight 2 Stevie Anna Greek 3 Thomas A. Boyer
WINTER CALF: 1 Dale and Deanna Bendig, Junior Champion, Best Jr Animal Bred and Owned 2 K C Beshore. 3. Dale and Deanne Bendig
FALL CALF: 1 Dale and Deanna Bendig 2. Christina M Knight. 3 Rebecca Kilgore
SUMMER YEARLING: 1. Angie Beshore, Reserve Junior Champion. 2. Cory Ryan Thompson. 3. Dale and Deanna Bendig.
SPRING YEARLING: 1 Justin M. Hall 2. Shane

Hall 3 Candice Knight
WINTER YEARLING: 1 Justin M Hall 2 Candice Knight 3 Lee Bosley
FALL YEARLING: 1 Michelle M Walker 2 Angie Beshore 3 K C Beshore
DRY COW - 4 YEARS & UNDER: 1 Justin M Hall 2 Kristina McElwain
DRY COW 5 YEARS & OVER: 1 Daphne Ann Doll
JUNIOR 2-YEAR-OLD: 1 Thomas A Boyer and Family 2 Dale and Deanna Bendig 3 Cory Ryan Thompson
SENIOR 2-YEAR-OLD: 1 Jenelle A Boyer 2 Brad Walker 3 Dixie Lynn Doll
JUNIOR 3-YEAR-OLD: 1 Michelle M Walker 2 Brad Walker 3 Daphne Ann Doll
SENIOR 3-YEAR-OLD: 1 Brad Walker 2 Stormi Lynn Greek 3 Dar-Dale Farm
FOUR-YEAR-OLD: 1 Jed and Susan Beshore, Senior Grand Champion 2 Thomas A Boyer and Family, Reserve Senior Champion, Best Sr Animal Bred and Owned, Reserve Grand Champion 3 Aaron Doll
FIVE-YEAR-OLD: 1 Angie Beshore 2 Downa Doll 3 Greg Walker
SIX YEARS AND OLDER: 1 Shane Hall 2 Greg Walker. 3 Daphne Ann Doll
BEST JUNIOR FEMALE BRED & OWNED: 1 Beshore Farms.
JUNIOR BEST THREE FEMALES: 1 Spungold Holsteins 2. Woodbine Farms Inc 3 Walk-Le Holsteins
KIDDIE KLASS: 1. Kyle Miller. 2. Frankie Greek 3. Amanda Thompson.
BEST SENIOR FEMALE BRED & OWNED: 1 Sunnybend Farm.
BEST THREE FEMALES: 1 Walk-Le Holsteins 2 Dar-Dale Farm.
PRODUCE OF DAM: 1 Walk-Le Holsteins 2 Ridge Hill Farm. 3 Walk-Le Holsteins
DAM & DAUGHTER: 1 Beshore Farms 2 Beshore Farms 3. Sunnybend Farm



Premier exhibitor at the 1999 York County Holstein Show was Walk-Le Holsteins of Thomasville. Pictured are, left, front row, Matt Day of Shippensburg, show judge; Jessica Fritz; Michelle Walker, kneeling; and Lee Bosley, kneeling. Rear, left Brad Walker, Brenda Walker, Kelly Myers, Leroy Walker, and Larry Bosley.



INDEPENDENT CONTRACTORS REDEFINED; HERE WE GO AGAIN

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The federal courts and the Internal Revenue Service have revisited an area of the law which has had an increasingly significant impact upon the green industry: defining the independent contractor.

Many companies have consultants, technical service providers and other professionals, who, from time to time, render services to the business or its clients. Determining whether these individuals are employees or, as we would prefer, independent contractors is an important issue. This is an issue which could result in additional expenses for the company if they are excluded as independent contractors and deemed employees. The additional expenses include, but are not limited to, employer contributions for Medicare, FICA, and workman's compensation. In addition, the agency could be fined by the Internal Revenue Service for failing to withhold income tax, as the law defines.

In addition to federal regulations, it is important for the business to become familiar with individual state's definitions. Most states define an independent contractor as one who accomplishes a specified task for a specified price and retains the right to control the manner in which the work is accomplished.

Federal requirements are broader and harder to pinpoint. While there is still no one determining factor the IRS and the Federal Courts look to, the following considerations are the latest issued when making such a distinction.

(If you remember, IRS had a list of 20 items that they used in determining the distinction between an independent contractor and an employee).

- The degree of control exercised over the worker — the more control that a business maintains over the worker, the more likely it is that the worker should be considered an employee. If the individual is given freedom in the production of the work, the more likely it is that the person will be considered an independent contractor.

- The relative investments of the worker and the "employer." The courts and the IRS will look to factors like the amount of time, energy, and individual tailoring the individual needs to input to fulfill the needs of the company. And, on the other hand, the courts will consider the relative return the individual receives for the effort put forth. The more specialized the work is, the more likely the relationship will be characterized as "employee/employer."

- How the opportunity for profit and loss is determined by the "employer." Courts tend to favor pre-established fee schedules for professionals who are performing specific tasks for a client when ruling in favor of "independent contractor" status. The more removed the profit loss statements of the two entities are, the more likely the individual performing the task will be viewed as an independent contractor.

- The skill and initiative required in performing the job. The more specialized the skill the individual possesses, the more likely the individual will be viewed as an independent contractor. In addition, the courts will consider how frequently the agency needs the particular skill to run their business. The more occasional the



Pictured, left, are the grand champion Holstein Show winner owned by Beshore Farms of New Cumberland; reserve champion, Sunnybend Farm of York; junior grand champion, Spungold Holsteins of Gettysburg; and reserve junior champion, Beshore Farms.

skill is required, the more likely the ruling will favor an independent contractor outcome.

- The permanency of the relationship. All independent contractor agreements should be put into writing and the document should contain a specific length of time

the relationship is expected to last. The shorter the term, the more likely the individual is an independent contractor.

According to IRS regulations, the 20-item checklist has not gone away completely. Don't get lulled into a false sense that you now can turn all of your employees into in-

dependent contractors. Redefining independent contractors does not mean a redefinition of the employer/employee relationship. As a business owner, one must still be careful with labor relationships, because IRS penalties and fines for not following the law can be stiff.

Beef Improvement Federation Conducts Annual Convention

ROANOKE, Va. — The Beef Improvement Federation conducted its 31st annual meeting and convention in June here.

More than 500 producers, educators and other industry representatives attended the successful event, hosted jointly by the Virginia Beef Cattle Improvement Association and Virginia Tech.

The two educational seminars focused on "Improved Profit Through Increased Efficiency" and "Improved Profit Through Increased Beef Demand." In addition, outstanding scientific and producer presentations were given during breakout sessions.

At the annual awards banquet, Morven Farms, Charlottesville, Va. was named Seedstock Producer of the

Year and Mossy Creek Farms, Mt. Solon, Va. and Giles Ranch, Ashland, Kan. were named co-winners of the Commercial Producer of the Year.

BIF Continuing Service Awards were presented to Gary Johnson, Dwight, Kan.; Dr. Bruce Golden, Fort Collins, Colo.; Dr. John Hough, Statham, Ga.; and Norman Vihcel, Rocky Mt., Va.

Shauna Rose Hermel, St. Jo-

seph, Mo. was presented the BIF Ambassador Award. Joseph B. Graham, Goshen, Va. and Drs. John Pollak and Richard Quaas of Cornell University were honored with prestigious BIF Pioneer awards.

The convention concluded with an outstanding tour of Virginia beef farms and historical sites. Norman Vincel and Dr. John Hall chaired this year's annual meeting and convention.

