Solanco Young Farmers Honor Several At Banquet

QUARRYVILLE (Lancaster Co.) — Several were honored at the recent Solanco Young Farmers Association annual awards banquet.

The banquet recognized David Downs, Swift Middle School technical education teacher. Downs attended the Ag In the Classroom Program at Penn State last summer. Solanco Young Farmers sponsored Downs' attendance and participation through this program, which allows teachers to earn continuing education credits or credit toward a graduate degree.

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Ag In the Classroom is a hands-on program for teachers from K-8. The program allows teachers to integrate agriculture into the existing curriculum. Participants are provided with learning resources they can bring back with them to apply in the classroom.

Other awards were presented. The Active Member Award was given to Brian Zug. The Appreciation Award went to Brian Harnish. Outstanding Young Farmer Over 30 went to James and Debra Krantz. Outstanding Young Farmer Under 30 went to Byron Graybeal.

Dairy awards were presented. Ed and Jill Harnish, Spruce-Edge Farm, won high individual cow for production. High Individual Cow for Protein was presented to Karl and Rusty Herr of Herrvale Farm.

In the corn grain division, Dale Herr Jr. won first place with a yield of 137.5 bushels per acre for RX- 799 Bt. Second went to G. Victor Brinton with 132.87 bushels per acre for N-7639 Bt. Third went to Brian Zug for 109.79 bushels per acre for Agripro 9616.

Three-year class winner in the corn grain division was Dale Herr. Jr. for 177.21 bushel per acre yield.

In the corn silage division, first went to Dwayne Peifer for a

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harvest of 26.97 tons per acre using Pioneer 3173. Second went to Ed Zug with a 21.7 ton per acre yield using Mycogen TMF-114. And third was presented to Tom Herr for a yield of 19.69

tons per acre using Pioneer 3173.

Three-year average class winner for the corn silage division was Tom Herr for a yield of 23.96 tons per acre.

To Transfer Farm Estate

after Joy Morris

(Continued from Page A30)

Farm owners should avoid the philosophy of "I need everything until the day I die' approach," he said. Too many farm owners are never willing to give up control.

Goodley recounted the story of one farmer who was in his 80s who decided to give up the farm to his son in his 50s. "The son was too old to buy the farm," said Goodley.

Farm owners can reduce the money lost to taxes by starting the transfer of the business in some increments early enough until retirement --- when there is not much of the estate left to worry about. There are a variety of ways that advisers such as Goodley can offer. Penn State extension financial management agents can provide a list of estate transfer advisers. Also, Marion Bowlan at Farm Link also can provide advisers. Contact Bowlan at Pennsylvania Farm Link, Inc., 2708 A. North Colebrook Rd., Manheim, PA 17545, (717) 664- 7077. Or contact your local extension office.

To help ease the issue of farm estate transfers, U.S. Rep. Joseph R. Pitts (R-16th) this week introduced a pair of antisprawl bills. One is the Open Space Preserving Act that would eliminate the 20 percent capital gains tax a farmer must pay when he sells his property. The other is the Farmland Preservation Act, which would exempt farm children from paying federal inheritance tax (often as high as 55 percent) on the parent's farm.

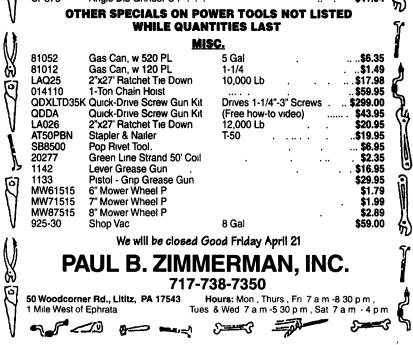
Both laws would apply only to farms that are preserved.

Farms in 43 Pennsylvania counties, including Lancaster, Chester, Berks, and Lebanon, would be eligible.

Last week Sen. Noah Wenger (R-36th) announced a measure that would cut Pennsylvania's inheritance tax by \$100 million, approved by the state finance committee. Wenger attended a recent Harrisburg rally, joining farmers and other citizens to encourage legislators to bury the death tax.

'Our commonwealth has the secondhighest inheritance tax rates in the nation, which drives older people to retire in other states and forces descendants to sell family farms and familv-owned businesses, Wenger said. Senate Bill 6 represents the first step toward phasing out the tax, he said. Gary Smith, executive director of the Chester County Development Council, spoke about the Next Generation Farmer Loan Program. In addition, several bank and preservation representatives spoke about ways to finance the transfer at the Pennsylvania Farm Link Workshop. More information from the workshop is scheduled in next week's issue of Lancaster Farming.

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