

Local Farm Land Appraisal Receives Careful Survey

By JOE COWLEY

Mail Tribune Farm Editor

A group of men pour over a set of topographical maps in one of the county court-house offices. Then, they drive out to the country, walk over farm lands, make notes on aerial maps, examine sheaves of records.

What are they doing? Just trying to figure some details to raise taxes some farm-ers figure. But, they are appraisers from the county as-essor's office attempting to establish the true cash value of farm land. These men may knock on neighboring farm-ers' doors and examine farm-land sales to make more certain their estimates of what a farm may bring on the market.

Using an established formula used throughout the state, these men figure the appraised value. This value is what the assessment is based. No body in the assessor's office can tell you just what farm land will be worth tax-wise if a school district raises a bond for a new building. These tax experts have to find out what the tax demands will be from each taxing unit which may cover a piece of farm land. This includes a school district, fire district, water district, and irrigation district. Each such taxing unit is authorized under state law to levy taxes. Each represents a slice of the overall tax pie.

And each of the appraisers and higher echelon personnel in the assessor's office must be an expert. Each of these appraisers must take an examination before he is certified. This certification is required before a man becomes an appraiser. These are the qualifications set down by the state civil service commission: graduation from college with major courses in business administration, forestry, agriculture, engineering or allied field; or a satisfactory equivalent combination of experience and training. "Applications can only be accepted from those persons who meet these experience and training standards," the state civil service stipulates.

Staff Has Wide Experience
The local assessor's staff includes former bank personnel, real estate men, farmers and foresters.

We wanted to see how farms are appraised so we went on a field trip with Appraiser Tom Hess. Tom was raised on a farm in Klamath county, took up a homestead in the Columbia basin in Washington state and now leases that farm land. Before starting out, Tom explained that a farm can be appraised in many ways. The accepted method of finding market value is by use of three indicators: reproductive cost, income return, and comparative sales.

Tax assessments are really a special type of mass appraisal in which the main object is uniformity between each of the tracts. The big problem is not to establish the exact sale price but to place each ownership unit in its proper value relationship to every other unit in the tax district. For instance, if one land tract is worth twice as much as a second land tract, the tax assessment of the first should be twice that of the second.

One of the records Hess carries with him when examining a farm is a physical inventory. It gives a detailed picture of the farm. Items for the inventory vary with the type of farm. For instance, a description of fruit trees and irrigation works may be needed in an orchard area. The value of deciduous trees and plants are exempt under Oregon law.

Next, the legal description is required. Every tract of land has its own legal description. It appears on the deed of transfer. County plat books or local maps are quick reference guides for locating the farm in relation to towns, roads, schools and other local features. The plat book usually shows farm boundaries and the name of the owner

when the plat map was made. Hess, as appraiser, must be sure that the legal description fits the boundaries of the farm exactly.

Uses Appraisal Map

The appraiser uses an appraisal map. Hess must know the soils of the area. He can check this with the county extension office, the Southern Oregon Branch Experiment station or the soil conservation service. Using an aerial map Hess marks off areas of different soils on the farm and inks in numerals to tell the classes of soil found. These classes set by the various agricultural offices indicate the productivity of the farm. Hess follows seven different soil classifications. Four are tillable and three are non-tillable. The detailed aerial map shows trees and other landmarks which the appraiser can follow as he walks over the farm. This is not a swivel chair job.

Hess explained he often carries a soil auger, an instrument which looks like an oversized wood drill. With this he can test the depth of the surface soil and the quality of the subsoil. The soil depth could be overlooked and is often the most important factor in determining the productivity and value of the farm, the assessor explained. While he walks the appraiser examines the drainage, soil texture, condition of irrigation ditches, creeks, etc.

In this country where water is so important, in contrast to dryland wheat farming, an appraiser must know whether the farm owner has top priority water rights or receives a steady supply of water from an irrigation district. He may add \$150 an acre value because of irrigation water. He will check the water right priority by looking up the date in the watermaster's office; the earlier the higher the priority. He will also ask the farmer, and perhaps local people, whether a creek on the land dries up in the summer. All this goes down in the true cash value columns in the records.

Talk To Old Timers

"Often we will go out and talk to somebody who has lived in the area for a long time, knows the lands and their possible values," the young appraiser explained. "From this we can get a basic knowledge of the area on which to add our own findings and build our file of information."

Asked how cooperative farmers are in allowing on the spot appraisals of their lands, Hess answered that they are usually cooperative. He has been hit by dogs and one farmer shot him off the land with a shotgun. Then the appraisers cannot make as accurate estimates and must fall back on general facts and the taxes often go up much higher than they ordinarily would.

The cropping system and management of the farm land can be figured from information from various local farm offices on the soil productivity. Where general farming is followed, estimates must be based on average rotation with estimated crop yields. Range area estimates can be made according to the total carrying capacity of the ranch. Hess said. In areas raising fruit and vegetables annual production figures must be obtained. In the local poor orchards this is a jealously guarded secret with growers. Only average production figures can be used.

One danger in estimating the cropping system and management is failure to make proper allowance for management and addition of fertilizer, the appraiser explained. Poor farm land could produce top yields under a good manager and rich farm land could produce poorly under careless farming.

Use Income Method

The income method can be used after the appraiser has valued the physical production. Three main steps are used in arriving at income value: estimation of gross in-

come, expenses and capitalizing net income. The American Society of Farm Managers and Rural Appraisers with the Doane Agricultural Service has issued a series of standard prices. They are set by a committee of appraisers and agricultural economists after studying all available information from throughout the country. These prices can be applied to the physical production figures to determine gross income.

Improvements, repairs, maintenance and depreciation must be figured also. Unless the appraiser keeps a close check on expenditures for building, repairs, water systems, fences and other items he can wander around in a maze of figures. Many other expenses which must be estimated are costs of machinery, fuel and oil, feed, livestock veterinary help etc.

When valuing buildings, Hess explained how he measures the square feet of each building. Then he figures the replacement cost based on the type of construction, material and workmanship. He checks both the exterior and interior for material and condition. From the replacement costs he subtracts depreciation. The state tax commission building manual indicates eight classes of houses. Class III is a fair home.

"This particular farmhouse is a pioneer homestead built in 1851," Hess explained. "The biggest trouble with these old houses is that the underpinning and foundation gives way. The amount of remodeling expenses doesn't make for value."

"We get blamed for raising taxes," Hess remarked. "We don't. The taxpayer does that every time he votes in a school bond issue, demands more government services, puts his land under an irrigation district, or votes in a fire district. The old saying still applies: You can't get something for nothing."

Committee Man Named for Sale At Red Bluff

Red Bluff, Calif.—Members of the sifting and judging committees for the "20th Anniversary" Red Bluff Bull Sale, who will check a record consignment of 515 head of service age bulls, Feb. 2-4, were announced today by C. F. Stover, sale chairman.

William Ross of Steamboat Springs, Colo., one of the nation's outstanding cattle judges, will serve on the judging and grading committee, Stover said. Other members of this group of experts will be: Reuben Albaugh of the University of California at Davis; Harold Thurber of the Tejon Ranch at Bakersfield and James Ellings, Sacramento County University of California Extension Service agent.

Judges will assign University of California record of performance grades to each bull consigned for sale and place them for sale order. No bull grading below "two-minus" on the university scale is offered for sale through the ring, Stover said. Bulls are graded and judged on the basis of their conformation and desirability as range and herd sires.

Judges Listed

Judges of loose pen lot range bulls will be Abner McKenzie, a Red Bluff bull sale committeeman; Roy Carmichael, Tehama and Plumas County cattleman and Cameron Cliff, Burns, Oregon beef producer.

The sifting committee, which checks the bulls for soundness, is headed by Bill Owens of Red Bluff. It also includes Elwin Roney, Butte County cattleman; Dr. Joe Giambroni, Red Bluff veterinarian and Dr. King Jarvis, state veterinarian in Red Bluff. Monte Bell, Glenn county farm advisor, will serve as clerk to the committee.

Breed consultants to work with the sifting committee include: Angus, Elwin Roney, Butte county; Shorthorns, T. B. Hawkins, Hollister; Herefords, Dale Carithers, Mission San Jose. The Red Bluff bull sale is known as the nation's largest sale of selected and graded service age quality beef bulls. It was the first sale in the United States to apply record of performance grades to all bulls sold through the ring, according to Chairman Stover.

EMBARRASSING
Portsmouth, England—UPI—A member of the Portsmouth Aero Club, making a practice parachute jump, landed on the grounds of a hush-hush secret electrical factory project to the embarrassment of all.

--- CHIT CHAT ---

By JOE COWLEY
Mail Tribune Farm Editor

The inauguration is over and President John F. Kennedy is moving in on farm and food problems already, true to his campaign promises.

Saturday, JFK ordered an increase in free food distribution to needy families in chronic unemployment areas. He ordered the new secretary of agriculture, Orville L. Freeman, to expand the food distribution program using funds now available.

President Kennedy had promised to help farmers attain a high level of prosperity, to try to solve the farm surplus problem and see to it that the needy in this country and others received these surplus foods. This abundance should be considered a blessing and not a curse, Kennedy repeated so often throughout his campaign.

So Kennedy is moving ahead, but cautiously. This food is being distributed to distressed areas. Now this program covers 1,100 counties and 120 cities and towns. The current distribution includes flour, corn meal, rice, dry milk, eggs and lard.

But, let's look at this beginning realistically. Giving surpluses to needy groups is charitable, it reduces stocks without reducing production, it helps the middlemen, those who distribute the food, by maintaining large volume operations, and it has much more political appeal than reducing production to meet market demands.

The experts figure that raising incomes in the lower income bracket would not remove surpluses. They don't think that lower prices, improved diets, school lunch programs, food stamps or food donations will solve the surplus problem, either.

Anticipating the president's next move, suppose we ship surplus farm goods to other countries with the U.S. taxpayers paying all or part of the tab? Foreign governments might not appreciate it. Such imports might force the foreign farmers to sell their competing products at lower prices. Or, such imports might put a new food in the mouths of the foreign consumers and replace the type of food produced by the native farmers. After all, the stomach can only hold so much. Then, too, suppose a country comes to depend on large U. S. exports and something happens to cut them off?

These are just a few of the farm questions which the new administration must answer and they will be answered cautiously. The 42-year-old ex-governor of Minnesota is a cautious man in a job reluctantly accepted, according to Capitol observers. He knows that outside of wheat, there may be great difficulty in getting major new "control" programs through the Congress the next year. Much of the Midwestern farm belt voted Nixon.

However, we agree with the boss. The young Bostonian sounded a clear, high note during his inaugural speech. Whether he can be an effective piper to lead this nation out of its troubles remains to be seen. Details of the farm program will be developed after a meeting with leaders of farm organizations in Washington, D. C., Jan. 26.

Then, Kennedy, Freeman and advisors must decide on methods and devices to raise the farmer's income level. Both Kennedy and his party have proposed rigid production controls, higher price supports, production payments to producers and marketing orders and agreements. This could mean higher taxes and food prices, although the Kennedy group says this need not be so.

Wheat and corn are the two most serious surplus problems. A little over half of the \$9.1 billion of tax money tied up on farm surpluses is invested in these two commodities. Wheat ties up \$3.7 billion and corn \$2.7 billion, according to reports. Both of these products are included in the distribution to the needy program—flour and cornmeal. It may be that the amount of flour and corn to be distributed through the relief to needy program will be increased greatly.

Now the farmer is guaranteed a support price on all the wheat he can coax out of his acreage allotment. Under Kennedy this control may shift from acres to the bushels produced on those acres. A percentage of cropland would also have to be taken out of production, too, to prevent a farmer in shifting to other crops, thus causing new surpluses.

Corn and other feed grains now have no production controls. The president's farm advisers may cut production of corn and other feed grains. They may offer higher price supports to farmers who take a certain percentage of their land out of production. Besides the higher price supports the government would pay the farmer in government stored grain to cover what he might have produced.

The administration's farm experts generally seem to think that production and prices of hogs, cattle, dairy products, poultry and eggs can be kept in line through control of the feed grain supply. Kennedy will have to see if the farm bloc can be recreated and support added from big city congressmen for a new farm program, or what is more likely, revival of parts of an old one.

The Fair Trade Practices act endorsement which is to be introduced in the state legislature is the only resolution at the Oregon Dairyman's association convention Jan. 9-13 which drew any discussion. This law would prohibit discounts to retail milk outlets and prevent distributors from giving or lending dairy display equipment to retailers.



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Arizona Denies Apple Seizure

Salem — The state department of agriculture has received assurance from the Arizona commission of agriculture and horticulture that Arizona has no restrictions on apples from any state in the United States.

Recently reports reached the plant division office of the Oregon department that fresh apples being transported in passenger cars going through border stations of Arizona had been seized.

In reply to a query from Plant Division Chief Hugh Taylor, the state entomologist for the Arizona department

said, "We (Arizona) have had no restrictions on apples for 15 years."

He added that there were a number of reports about apples and grapes being seized at border stations. "We are unable to trace any of these reports," he said, adding "Our records show no rejections."

The Arizona official, W. T. Mendenhall, said further that no permits are required to transport apples or any other raw material into Arizona.

The only Arizona permits required deal with items such as citrus nursery stock and live insects.

Rep. Joe Rogers, who runs a dairy farm at Independence, explained that some distributors are making such gifts or loans to retailers and thus take unfair advantage of competitors. The price of this equipment goes into distributor's cost of business and so lowers the price which distributors contend they are able to pay for milk.

Dick Westerberg, Ashland, president of the Oregon Milk Producers said, "Distributors have been giving away their profits and ours: they should be given the chance to get away from these practices which many of them do not believe in."

Discount and loan practices are reported at \$5 million annually in the Portland milk shed. A survey made in 37 areas disclosed that the actual payers of discount deals are the milk producers.

The dairymen also endorsed a proposed negotiating law to prevent dealer discrimination against farmers who organized to negotiate for prices of agricultural produce. Some growers have been by-passed by processors when contracts are made for milk supplies.

Glenn Lay of the American Dairy association reported that the largest per person milk consumption in Oregon is in the Klamath Falls area. Why not in the Jackson county area?

Much of the program during the annual Jackson County Fruit Growers League meeting Friday was on the labor problem. It centered on the Agricultural Workers' Organizing committee, a problem ably presented by Oregonian Agricultural Editor Joe Bianco.

However, it seems there are more problems confronting the growers in the future than the unionization of workers. An agriculture department study indicates migratory farm workers in 30 inland states are in a "precarious situation." Companies and organizations which promoted movement of migrant workers from southern Texas to the north, east and west are active on a reduced scale now.

Formerly, these migrants used a crew leader to make job contracts. Now 60 per cent of them travel in family groups and make their own work arrangements which makes hiring them in large blocks difficult. And practically all these workers have many days during the year when no work is available. Since recruiting for fruit pickers for this area extends as far as Texas, this could be important to the Medford pear district.

The USDA says long range policies are needed to build up and increase this work force. Attention needs to be paid to regularity of employment, competitive pay scales and acceptable transportation and housing standards.

Gardening Tips

By JOHN McLOUGHLIN
County Extension Agent

Now is a good time to take steps to prevent plant injury caused by winter conditions. These simple precautions may save you many headaches and dollars later on.

Check young trees and shrubs to see that they are not being whipped by winter winds. A crooked tree or shrub is unsightly and whipping in the wind will cause root injury. Support these plants with a broad band or strip of burlap tied tightly to a stake but loose around the tree.

Sunburn often occurs on smooth barked trees and broadleaf evergreens planted on the sunny side of a light colored building. Break the rays of the direct or reflected sun by loosely wrapping trees with burlap or screening broadleaf evergreens with boards, burlap and other materials.

Drying Hurts
Drying out frequently causes damage to plants in dry locations. Be sure all trees and shrubs have a good supply of soil moisture.

Roots of small plants are often heaved by the alternate freezing and thawing action of the soil. This is most likely to happen in heavy soils. Heaving can be prevented by mulching heavily enough in late fall after the soil has frozen to prevent the thawing effects of mild spells. Slightly

heaved plants may be pressed back into the soil in the spring. Heavily heaved plants should be lifted and replanted.

GARDEN DESIGN

Before ordering seeds or purchasing plants for this year's garden you should formulate a garden design.

A garden design offers you the opportunity to decide between various alternatives before the garden is planted and to foresee future problems and solve them with the minimum of work.

The first step in making a garden design is to obtain the dimensions of the garden area. Make a chart with these dimensions in scale. Indicate the present plants and construction in the garden.

Use reputable catalogs, magazines and books to obtain plant descriptions. Then make sketches of various landscape proposals. These initial sketches should be general and not done in detail. Remember this is your garden and it should reflect your own tastes and satisfy your own desires.

After you have completed several sketches showing alternate arrangements judge the sketches critically. You may be most pleased with one particular sketch or you may want to use elements from several for the final design. When you have decided the final design make exact drawings to scale of the plants on the chart.

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