

Kentucky Business Scene

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It's as good as gold: That's how Dave Dick summed up the feelings of his employer, Garbale Brothers, about the Targeted Asset Tax Credit program.

Garbale Brothers, a custom machine wood product manufacturer with 11 plants in Louisville and Louisville, has used reason to use as heavy with TATC credits to equalize a real annual tax credit of \$75,000 under the program, according to Mr. Dick, the Louisville-based employment relations manager. Mr. Dick said the total 120 persons employed at the plants, 86 are certified for the tax credit.

The federal TATC permits employers of economically disadvantaged youth and employees in six other categories to obtain the credits amounting to \$4,500 per worker over a two-year period, but some Kentucky employers are steering clear of the bonanza.

Catherine Lee, program coordinator for Kentucky's Bureau of Manpower Services, answered employers' main fears about taking advantage of TATC. She said employers are responsible for only a tiny portion of the required report, that an Internal Revenue Service audit doesn't automatically follow program sign-up, and that "one month of tax credit with a new employee is better than none, even though the savings may only amount to the hundreds of dollars."

Mr. Lee said the ease with which TATC is administered will facilitate employers' efforts to apply for the credits before the program expires Dec. 31, barring a congressional extension.

TATC has a retroactive provision, in which credits can be claimed for employees hired on or after Dec. 31, 1978. Employees must fall into one of the following groups: Handicapped persons referred from vocational rehabilitation programs at the Veterans Administration; youth between the ages of 18 and 24 who come from low-income families; Supplementary Security Income (SSI) recipients. Also, low-income Vietnamese veterans under 20; persons who have received welfare benefits at least 30 days; youths between 16 and 18 enrolled in cooperative education programs, and economically disadvantaged ex-felons hired within five years following conviction or prison release.

Once certified by any of Kentucky's 31 Job Service offices or by other government agencies, these workers can earn their employers credit of 50 percent of the first \$6,000 in wages paid during the initial year of employment and 25 percent of the first \$6,000 in wages during the second year, to a total maximum of \$4,500.

Mr. Lee said through June of this year, 4,621 employees had been certified through the Kentucky program in fiscal 1981. Total Kentucky certifications for fiscal 1980 were 5,800.

John Ribber, personnel and training director of Boeing's of Louisville, joined Mr. Dick in giving his unqualified support of TATC.

Shoney's has about 350 TATC employees working out of its 37 restaurant franchise outlets (including Kentucky Fried Chicken and Captain D's Seafood). Since early 1980, the program has earned the company \$33,000 in tax credits, Mr. Ribber said.

"To a time when business persons must watch every penny, we've saved a tremendous amount of money through TATC and got a lot of good employees in the process," Mr. Ribber said.

from 25 7/8% Brown-Forness Distillers (AMZC), to 28% from 30 1/4% Texas Gas Transmission (TYT), to 27% from 25% Spirit Drive (VTC), to 27% from 2-5% Ruggins Inc. (Glemore Distillers), to 29% from 21% from 25%.

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While Governor Brown was considering whether to call a special session of the legislature to deal with an expected additional shortfall of about \$180 million in general fund revenues, another separate state fund, continued to get to even worse shape.

It's the unemployment insurance trust fund, which pays benefits to jobless Kentuckians. The fund is made up of special taxes paid by employers in the state and it finances payments to the unemployed until they can find new jobs. Payments are made for a maximum of 26 weeks or until a person finds new employment, whichever comes first. Not all Kentuckians are covered by the program, but about 81,000 employers and 900,000 Kentuckians are covered by the program, but only 100,000 persons were unemployed in the first seven months of 1981.

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Tournament champs

Jimmy Rawlings and Mark Ruddell waited patiently beside the 8th tee at Carnizo Country Club Sunday, en route to a narrow playoff victory in the annual Member-Guest Gold Tour-

How to use fans to cure tobacco

For burley tobacco producers, each year presents a different crop and curing season — and the possibility of bad curing conditions damaging even a good crop of tobacco after it is hung in the barn.

Use of fans looks like the best way to help nature cure burley this year, especially because if the weather turns out to be extremely wet. Supplemental heat, another alternative, is at a disadvantage on wet days because of the shortage and higher prices of coke and other fuels.

Fans do the job, however, they have to move air through the tobacco and just circulate it around the barn, driveway or garage space. And they have to move enough air.

"Most fans I have seen in the gable ends of conventional barns are too small and do little more than short-circuit air through nearby wall and save cracks," said Dr. George Duncan, Extension agricultural engineer in the University of Kentucky College of Agriculture. "This won't help cure the mass of tobacco throughout the barn."

Duncan offered the following guidelines on use of fans to improve air circulation and curing in conventional burley tobacco barns.

Electric fans, used properly, are efficient and effective. Place a fan horizontally in the center, bottom rail of every tier of tobacco. The fan pulls harsh, stagnant air through the average annual wage; adding a surtax for employers or employees when the state unemployment fund is low, and reduces the tax structure to throw a heavier burden on employers who frequently lay off workers.

Public opinion on these options will be sought at the hearings, which are scheduled for Aug. 6 in Lexington (Fayette County Courthouse); Aug. 13 at Kentucky Dam Village State Park; Aug. 27 at Northern Kentucky University (Louisville Center Theater); Sept. 3 at Student City Hall (Johannesburg); and Sept. 10 in Prestonsburg (location to be announced later).

I.C.W. Championship Wrestling Sat., Aug. 15

8:30 P.M.
Evening-Fleming County Fairgrounds Randy Savage

★ Main Event ★
— Grudge Match —
Randy Savage VS Ronnie Garvin

Pistol Pez Whately VS Leaping Lanny

The Miser VS Danny Doyle

Ric Starr VS Steve Cooper

Tickets:
Nights \$5.00; Gen. Adm. \$4.00; Children under 12 \$3.00

Federal-State Market News
Paris Stockyards
Thursday, Aug. 6, 1981

Cattle and calves: 981 Cattle weighed at time of sale. Compared to last week's (represented slaughter) classes: feeder steers and heifers steady. Slaughter Cows: Commercial 54 43.00-45.00, Utility 1-3 44.50-47.50, high dressing individual up to 48.75, Canner 1-3 40.00-45.00, Canner 28.00-35.00.

Slaughter Bull: Yield Grade 1 1800 pounds including 81 corned beefing percent 58.25, yield grade 1-2 1800-1900 pounds including 75.75 percent 62.00-63.50, 1875-1895 pounds including 73.75 percent 60.75-62.00.

Slaughter Cows: a & b Veal: Choice 225-460-pound calves 81.00-83.00, Good 80.00-84.00, Choice 225-380-pound calves 80.00-82.00, Good 79.00-81.00.

Feeder Steers: Medium Frame No. 1 200-500 pounds 60.00-61.00, 500-600 pounds 59.00-60.00, 600-700 pounds 58.00-59.00, 700-800 pounds 56.00-57.00, 800-900 pounds 55.00-56.00.

Feeder Heifers: Medium Frame No. 1 200-400 pounds 58.00-60.00, 400-500 pounds 56.00-58.00, 500-600 pounds 54.00-56.00, 600-700 pounds 52.00-54.00.

Medium Frame No. 1 200-400 pounds 56.00-58.00, 400-500 pounds 54.00-56.00, 500-600 pounds 52.00-54.00.

Large Frame No. 2, monthly Heifers, 300-500 pounds 48.00-52.00, 500-700 pounds 47.75-50.00, 700-1000 pounds 46.50-50.00.

Feeder Heifers: Medium Frame No. 1 200-400 pounds 58.00-60.00, 400-500 pounds 56.00-58.00, 500-600 pounds 54.00-56.00, 600-700 pounds 52.00-54.00.

Medium Frame No. 1 with 75-75 percent calves at side 60-65.00 per pair, Medium Frame No. 2 275.00-300.00.

Baby Calves: 25.00-115.00 per head.

Wednesday, August 5, 1981
Hogs: 216; Barrows and Gilts 25 higher, sows steady to 26 higher. Barrows and Gilts: U.S. 12, 215-225 pounds 51.50, 23, 207 pounds, 49.90.

Slaughter Sows: U.S. 1, 215-225 pounds 49.00-50.00, 22, 185-200 pounds 44.00-45.00, 23, 185-200 pounds 43.00-44.00.

Stock Cows and Calves: Medium Frame No. 1 with 75-75 percent calves at side 60-65.00 per pair, Medium Frame No. 2 275.00-300.00.

namo of tobacco from above and around the fan, and blows the air directly downward toward the ground. This moves air through the central core of tobacco where moisture problems generally occur first.

On all sticks of tobacco directly above the fan and keep stalks far enough away to prevent damage to the fan. Putting a frame covered with wire mesh over the fan will keep materials out and help assure the safety of workers.

Leave side ventilators and other doors open. This lets moist air get around level of the barn and fresh, dry air come in around the eave. Close all lower ventilator doors 30-75 feet in front of the fan, or in one-half of a short barn. Place plywood or boards 2-3 feet wide in a near-vertical position at various points in the air stream to deflect air upward and through the tobacco.

Move the air baffles around every hour or two to ventilate all the areas needing it. Adjust the size and position of the baffles to prevent wind damage and shattering in the lower tip leaves. This technique helps direct the air upward through the tobacco in the front part of the barn and out the eave or down through the back part of the barn and out through open ventilator doors. Move the fan to the opposite end of the barn to equalize drying conditions.

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Memory Lane

Continued from page 2

at Clintonville, Tenn. — Miss Martha Ruth Whit of Mt. Sterling and Gayle C. Day of Owensboro, Aug. 6 in Mt. Sterling.

DIED — Mrs. Virginia Bramlett Ramsey, 69, native of Carlisle, Sunday at her home in Berkeley, Calif. — The Rev. Webster Clay Branch Sr., retired Church of God minister, Thursday at the home of his son in Flemingburg.

MARRIED — Herbert A. Shroat, 29, and Gladys D. Irvin, 23, both of Nicholas County, on Aug. 4 by Judge D.M. Curry. — Friley Williams of Georgetown and Mrs. Dorothy Ellen Bell of Nicholas County were married at the Carlisle Baptist Church by the Rev. M.J. Boatman.

DIED — Elijah Daniel Mastin, 64, died at his home near here Wednesday night following a short illness. — Richard Sherman Holler, 75, farmer, died at his home near here Bartlettville Saturday night. — Zora Nancy Houston, 59, died Thursday night at the Veterans' Hospital, Lexington. — Mrs. Elizabeth Taylor Hutchings, wife of Kester B. Hutchings, died at her home in Millersburg Tuesday.

At present — John M. Mastias held last Friday to Mrs. Betty Crouth his residence on West Main Street for \$5,500.

"Old Tom," the old family horse belonging to the late Henry Haman, died Friday night at the home of Mr. Haman's widow, Mrs. Sallie Haman, near Taylor's Creek, with a broken leg. "Old Tom" was 43 years old last spring and has been in the family all his life. He was probably the oldest horse in this section of the state.

The Commercial Club of Carlisle is offering three prizes for the best essay on "Why It Pays To Trade With Local Merchants." The best essay submitted will draw a prize of \$10; the second \$7.50; and the third \$5.

BOHN — To Mr. and Mrs. James Henry of this city, Aug. 13, a daughter, Helen Jane. — To Mr. and Mrs. Henry Bramblett, near East Union, Aug. 15, a son. The child died the following day.

MARRIED — Miss Isabelle Merwine and Kerbert Wallingford, Thursday, Aug. 4.

DIED — Charles E. Hill, 37, at his home in Spring Creek last Friday afternoon after a lingering illness with tuberculosis.

Correction to last week's (August 6) issue of "Down Memory Lane": Miss Judith Ann McKee, Burmude, was married to John Stanton Jacobs, son of Mr. and Mrs. A. B. Jacobs, on July 10, 1961, in Burmude, instead of Mrs. Judith Ann McKee.

SALES REPORT
Farmers Bank, Inc.
Farmers Bank, Inc.
August 8, 1981

Hogs: 216; Barrows and Gilts 25 higher, sows steady to 26 higher. Barrows and Gilts: U.S. 12, 215-225 pounds 51.50, 23, 207 pounds, 49.90.

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The Carlisle (Ky.) Mercury, Thursday, August 13, 1981 — 11

Bulls 42.50-47; Cows by head 210-245; Cow and calf by head 275-320; Stock Bulls 190-80; Steers 118-22; Calves Receipts, 126 — Top Veals 46.00; Medium 31.50; Baby 30-43; Total Receipts — 74.

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