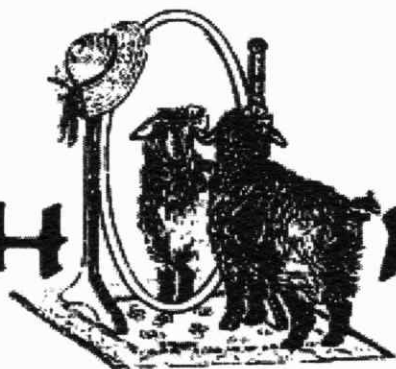


CASHMERE MIRROR



Volume 8, Issue 3

January 1997

The monthly magazine devoted to cashmere goats and their fiber



Happy New Year

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Publisher and Cub Reporter:
 Paul Johnson

Editor: Linda Fox

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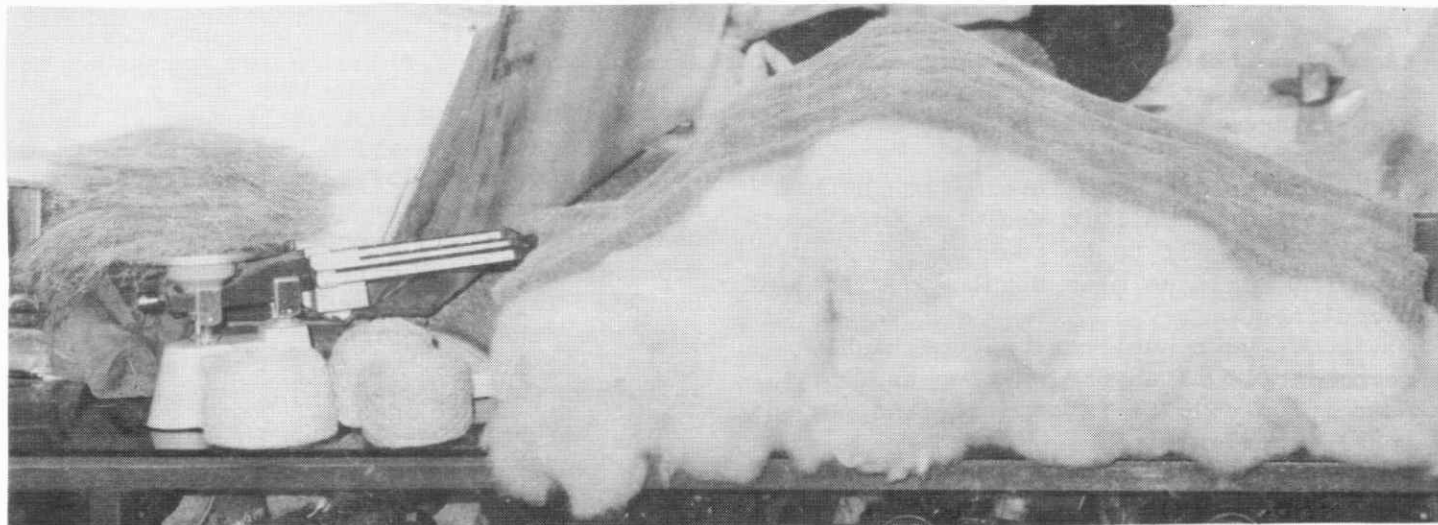
Cover photo:
Paul Johnson, Goat Knoll

Recycling the Christmas tree

A Contest! - Deadline 1/31/97

Designed by Diana and Steve (goat-kisser) Hachenberger
Castle Craggs Ranch, Montana

Win Valuable Prizes!
Become the Envy of Intelligent People Everywhere!



How much do they weigh?

What are the relative weights? Pictured above are a gob of goat guard hair, one ball of white cashmere yarn, two balls of light brown cashmere yarn, a knitted cashmere scarf and a pile of dehaired cashmere.

The Contest:

The purpose of this contest is to promote awareness of cashmere yield and relative weights of cashmere products and by-products.

Pictured above are five (5) items. Whoever guesses the closest to the actual weight of each item wins one of the prizes. One person can win more than one prize. You may venture a guess on all five items, or you may guess on only the ones you choose. Make your guesses in ounces or grams.

The items pictured above are as follows (left to right):

1. Goat guard hair—it is on top of the scale.
2. One ball of white 2-ply 100% cashmere yarn
3. Two balls of light brown 100% cashmere yarn (guess the total of these two balls together).
4. One knitted cashmere scarf (knitted from handspun 2-ply cashmere yarn). Scarf is on top of the dehaired cashmere.
5. Dehaired cashmere (under the scarf).

Hints:

You must enter to win!

Each item has a different weight—they do **not** weigh all the same amount—that would be too easy!

The Rules:

Anyone may enter. You do **not** need to be a *CashMirror* subscriber or even over age 18 or even own a goat. (Hachenberger's are being really liberal on this!) You must be a person, however. Animals cannot enter. We've got to have **some** standards.

To enter, send your guesses to the *CashMirror* at the address in the back (or front) of the magazine. You may also enter by telephone or e-mail. **Entries will be accepted until January 31, 1997**, and the results will be published in the February issue. In case of a tie, the earlier entry will win. Contact Linda or Paul if you have questions.

The Prizes:

1. One ounce of dehaired cashmere (Donated by Steve and Diana Hachenberger)
2. One year subscription (or extension to your existing subscription) to the *CashMirror* magazine
3. Two 1997 *CashMirror* calendars
4. One pair of cashmere socks (Donated by Montana Knits)
5. One genuine wood (see picture in ad on page 26) cashmere goat napkin holder (Donated by Blue Spruce Quilts and Gifts)
6. The admiration of your friends and neighbors and people you don't even know!

Good Luck!

And if no one enters, Linda and Paul get to keep all the prizes (just kidding).

When Our Readers Talk...

Dear Linda and subscribers:

I am very much interested in obtaining cashmere stock and am located in southwest Missouri. If there is anyone in my area, (or anywhere in Missouri), northwest Arkansas, northeast Oklahoma or southeast Kansas, who either has cashmeres or is also interested in obtaining some, please contact me.

If others are also interested in this fascinating animal, it would be more profitable to us all to go together on shipping AND would help in obtaining different bloodlines.

I LOVE your publications and highly recommend it to anyone wanting the very best in up to date information and personal experience.

Keep up the good work!

Anyone interested, please contact me at:

Debbie Sanders
8371 W. Farm road 164
Republic, MO 65738
417-732-7050
November 30, 1996

Mild Goat
Men



Dear Editor:

I am writing concerning the scurrilous manner in which you portrayed Mild Goat Men in your last issue. We are **not** ashamed of being associated with goats. Also, we do have ~~brains~~ brains. We are not just ~~hunks~~ hunks with a sensitive side.

You gave the impression we do not want to be seen or recognized. Nothing could be further from the truth. We are proud to own goats!

Also, we do have goals and a direction(s). We want you to know that our organization will plod ever onwards

towards, well, our, ah, whatever...

You will (may) hear from us again!

Name withheld upon request
Mild Goat Men
December 26, 1996

Ed Note: I see.

Dear Linda and Paul:

...In the October issue of Cashmirror you had a paragraph about the International Goat Association's proceeding books. I ordered them as soon as we got home from Laramie. I just received a letter from them the other day stating that it will be another eight weeks before I see my books, they have to come from China by a slow boat. They were pretty quick to cash my check though. They also informed me that the price is fifty dollars not forty like I was told at Laramie. You had forty dollars listed as the price in your article, maybe someone needs to check on this? Sounds like a typical cashmere industry business transaction, quote you one price then raise it when you go to buy.

Sincerely,
Douglas Maier
Breezy Meadow Cashmere Farm
Bellingham, WA
December 2, 1996

Ed Note: We also ordered a copy of the 1996 China Conference Proceedings and included our check for \$40 on October 9, 1996—after Douglas ordered his books. We sent a check for the price quoted at the Laramie conference. We have not yet heard from anyone regarding the status of our order.

In a letter dated September 18, 1996 from ATTRA (Appropriate Technology Transfer for Rural Areas), the price of these proceedings is quoted at \$25 and are orderable from Conference Secretary, Lie Wei (in Beijing). Guess I should have ordered them here!

There does seem to be some confusion. Has anyone received Proceedings yet? At what cost? Inquiring minds want to know...

It's a letter to the editor!!

Thanks for including Steve Hachenberger's article on yield in the December issue of *CashMirror*. Like Steve, I have discovered that many people have trouble understanding yield. Unfortunately not understanding yield dooms people to disappointment in cashmere land.

Being a dreary old school teacher fond of repeating things until everybody understands, I feel the need to do the reprise: yield is confusing since the one word is used to define two different things.

Most of Steve's article refers to the definition of yield which refers to the amount of usable fiber which an animal produces. That's equivalent to saying, "This recipe yields three dozen cookies." The yield is what actually ends up in the cookie jar, not what got stuck to the bowl. For a processor like Steve, that is really important, because he has to give people the sad news that, after dehairing, Bucky's big fleece may have resulted in surprisingly little usable cashmere, for the reasons he outlines.

That's disappointing but not complicated. Yield only becomes complicated because we have that second definition, the one which shows up on fleece tests and relates to the relationship between down and guard hair with the down weight expressed as a percentage of the entire fleece. That fleece test definition describes only the relationship between the two fibers on a goat. It tells something about the goat but was never intended to gauge the ultimate amount of fiber that you can spin or be paid for.

If a shorn fleece weighs 800 grams and is objectively shown to have a down yield of 25%, don't expect to have 200 grams of cashmere available for your sweater. Even hand dehaired and hand spun, some fiber will vanish, and big machines gobble up a lot more.

As Steve points out, a goat's yield is affected by many things including the length of the down and the success with which it can be separated from its guard hair.

In my travels I have gained a few additional insights into the concept of yield. During one of Hugh Hopkins's workshops at the 1990 CaPrA conference, he pointed at a huge mountain of shorn fleece and said, "Do you know what I see there?" We looked at the lovely heap admiringly as he provided the answer "Low yield." He pulled the fleece apart to reveal lots of cashmere which my memory says was perhaps 2"

long. However the guard hair was at least six or eight inches long. Terry Sim brought us the rule that a fleece with down less than a third the length of the surrounding guard hair is automatically low yield.

So a goat could grow 300 grams of 2" cashmere and still be classified as low yield if it also grew eight inch guard hair. Absolute quantity is not the issue. You learn about this quickly if you ship long-haired fleeces to a competition or a buyer. Guard hair is expensive to ship. Down is feather light (as we are reminded at payment time). This may be an argument for combing goats with long guard hair—if you have the time and inclination.

Again, thanks for sharing Steve's article with us. We need these reminders about the basics. Knowing the truth about goat yield and processing yield can prevent disappointment at fleece selling or dehairing time.

Marilyn Ackley
Bessey Place Cashmere
Buckfield, Maine
January 3, 1997

Linda...Hello!

...The Northlands show was a great success—about 170 goats entered from 25 farms. It went fairly smoothly for a first show and we had no complaints. Most entrants have already committed to coming back next year. Joe David (Ross) was a big hit!! He is such a nice person that everyone can't help but like him even if they lose. He takes a great deal of time and consideration when explaining his placings.

The show consisted of about 90 Boer goats, 45 Angora and 35 Cashmere. As you can tell this is essentially meat goat country. Everyone gets along well though and we all work together. Since I concentrate on both meat and fibre, it's all of interest to me. Hopefully I can get more entries in the cashmere contingent for next year.

Thanks again for providing your sponsorship in the form of *CashMirror* magazines. Hope you get lots of new subscribers from up our way.

Pat Fuhr
Giant Stride Farm
Conoway, Alberta
December 6, 1996

Reflections

By Linda
Fox



Goats are very adaptable, but they are also creatures of habit. They adjust quickly to a new system, and once adjusted, are more comfortable if you do not vary their routine.

We just finished our new barn. No more making do with the temporary

barn—the half-collapsed two-car garage next to our house. The goats are now proud owners of a new, much larger, bright red facility in which to spend their endless idle hours chewing their cuds.

Only one problem. How do we get these creatures of habit to go to their new barn instead of the old one at the end of the day? Especially when the new barn is half a mile from the old barn and the people who feed them live right next to their old home.

Two weeks ago, when the new barn was completed, we lured the 42 eager does up the hill rattling buckets of grain. (You can lure sheep by rattling buckets of rocks, but goats require the real thing, which I believe is a vote for their superior intelligence.)

We introduced them to their new home and closed the doors. We knew they would take some time to adjust, but the time should be short. How could they not quickly adapt to their new, larger, drier, modern home with several tons of alfalfa hay stacked neatly within their view? Even though they might occasionally reminisce about their old home—the old drafty windows, leaking roof and sliding door which hadn't slid for years—surely they would prefer their new, red, draftless barn full of fresh, dry straw with feeders all nailed up at the proper height.

We penned them in the new barn the first two days to enable them to fully appreciate their new home and to ensure that they would come back to this site at the end of a day of browsing rather than try to return to their old facility (which was now inhabited by a small, smelly, gross herd of buck goats).

At the end of the two days, we opened the doors to let the does out of the new barn for a day of grazing. The girls shot out of the doors like a herd of bullets and raced back

to the old barn. Fortunately, there was a fence between them and the old barn. The boys in the old barn were glad to see them, but we were not.

The does spent most of the day hanging around the fence by the old barn. We hoped that, at the end of the day (with visions of alfalfa bales dancing in their heads), they would return to their new home. They didn't.

So, carrying flakes of alfalfa, we lured them back up the hill and locked them in for the evening. Perhaps the adjustment period was going to be a little longer than we had anticipated.

During the next week, we let the goats out of their new barn in the morning and returned home from work to find them standing at the fence next to their old home. And there they stood until we, in the dark, led them back to the new barn. I led the mob down the half mile of road with a flake of alfalfa (with goats running by to grab a mouthful of hay as they passed and little ones climbing on my back trying to get high enough to claim a bite) and Paul following in the truck to try and give us all enough light to stay on the road. It was not a pretty sight.

The next week, as it began to rain and our place turned into Mudworld, the procedure continued except we ended our evenings muddy, wet and crankier each successive night. Were these goats every going to adjust to the new system?

As we neared the end of the second week, a terrible thought entered our minds. Instead of changing the does pattern to end the day in the new barn, had we, instead, created a new routine for them? Their new routine being: meet the people who feed you hay at the old barn and they will lead you, dropping alfalfa pieces as they go, to the new barn where they will feed you even more hay? In fact, this new system is so great that one of the keepers even provides light for the path!

What do we do now? Do we enlist the help of goat psychologists? Or, should we just attempt to view the whole routine as enforced exercise for us? Without the mud and rain, perhaps it would not be so bad, but I was fearful that before spring came, I would either give up and lock them in the barn permanently or mercilessly strangle the next little goat who climbed up my back with sharp muddy feet!

And, as with most things, when it looks like the whole situation is hopeless and beyond our control, everything works out. Last night, we rushed home in the cold sleet to find no little eyes shining in the headlights as we pulled in the driveway. Either the whole herd had been eaten by coyotes or...dared we hope...?

Up at the new barn, all 42 does were waiting patiently for us to feed them. They had adjusted. And, we, at last, were out of the goat herding business.

About That New CaPrA President

By Marilyn Ackley
**(Who Just Happens to Be
 That New CaPrA President!)**

Ed Note: It's the changing of the guard. The new CaPrA President, effective January 1, 1997, is Marilyn Ackley of Buckfield, Maine. Marilyn brings to the job a wealth of experience and a tremendous enthusiasm as well as a delightful wit and sense of humor.

Below are some thoughts she shares with us on her ascension to the throne. The job does come with a throne, doesn't it? It certainly should, to compensate for all the work and worries that come with the position.

We are delighted to welcome Marilyn as head of CaPrA and wish for her two-year term an endless stream of volunteers to help her with the vision, a booming cashmere industry and a lot of luck!

We have a photograph of Marilyn ordered from her, which will be printed in the next issue, but since we were anxious to disseminate her words of wisdom to our readers as soon as possible...we're printing her story without the picture. So, instead of a picture of a special person and her dog in this space, you get words from the editor.

It's safe to say that, if I didn't own goats, I would never have learned to tie a bowline. I write this, knowing full well that the University of Washington Degree Revocation Committee may arrive at my house to tear up my degree which was granted on the assumption that I could safely tie theater rigging—with bowlines—thirty years ago. Sorry, guys, I only learned to tie bowlines when a bad dude buck threatened to flatten the other bucks who ventured into his barn. (Bowlines, by the way, are great knots. I was a reluctant learner, but I admit they are invaluable for goat owners.)

Without goats I wouldn't know a thing about fences. I wouldn't have pounded about ten million insulators (five per post can seem like millions, even when the fencing goes up just a few acres at a time). I wouldn't know about the fancy frames at the corners of fields, assembled to keep fences from pulling in on themselves. I would never have spent evenings plotting the design of the perfect hay feeder or plotting breeding strategy. I would never have learned to spin or knit, two of the profound pleasures of my life. I probably wouldn't have upgraded my rudimentary computer skills—In fact I probably wouldn't have seen

any reason to give up on my 128K Apple IIe, the computer which helped me through my English teaching years. And without the goats (and the nudging of humans like Susan Stutz and Marilyn Merbach) I certainly wouldn't have signed up for e-mail. Goats, in short, have broadened my range of experience and have given me human friends across the country.

I mention these things up front because I think it is important for this CaPrA president to admit publicly that I value my goats for all sorts of things beyond the financial stability that I'm sure they would like to offer. Coats have turned my overgrown New England farm into a vision akin to the west of Ireland with little stone walls running through hilly green fields. That's goat grooming. A few browsing steers and an army of men with chain saws couldn't accomplish what the goats did. Blackberries, ground juniper, poison ivy, all sorts of green misery gone. I can't put a price tag on it, but it is valuable to me.

The goats themselves delight me. I am fascinated by their individual personalities, their social structure, their cognitive skills (and cognitive shortcomings), their athletic prowess. And, yes, they do provide farm income, partially because of America's substantial appetite for goat meat.

None of that explains why I continue to accept responsibilities in our various tiers of cashmere organizations. I could enjoy my goats without spending oodles of time on CaPrA, ECA, and Cashmere America. My commitment to the organizations stems from my faith in the future of cashmere in American agriculture. Goats integrate easily into big livestock operations and petite ranchettes. If we can interest enough people in the huge range of situations to join us in this adventure, we will get enough cashmere growing on this continent to support our marketing visions. More goats, more cashmere, more income.

Looking beyond our personal successes, I want America's farms and ranches to stay productive. **If we can develop a structure which enables goats to contribute supplemental income to farmers so that they keep land for agriculture rather than selling our to malls and subdivisions, we and our goats will have accomplished something pretty neat.**

Goats can provide the astonishing luxury of their cashmere coats along with brush clearing and pasture improvement, meat, and as many additional products as we are clever enough to identify. In short, goats do have a place in North American agriculture, and it is up to us to let everyone know that. I'll be a noisy CaPrA president, and I hope to hear voices across the continent speaking up for goats.

I think I hear distant voices shouting, "Go, goats." Or maybe it's just those doelings lamenting that they were omitted from this year's breeding plans.

Warning!

This is a cleverly disguised calendar ad



Greetings, Goat-afflicted Humans!

I am Mickey, the 18% grayscale feline with the alleged deficient mental capacity. I am appearing here to discuss the 1997 *CashMirror* Calendars with you (as featured in the ad on page 26). My advice - **do not purchase them!**

Yes, they are cute (like me), have numerous exquisite photographs of cashmere goats (12 goat pictures and one dog photo, to be exact). They even have humorous captions. But you should not buy one.

Besides, they didn't see fit to put me in it even though I am, unequivocally, the cutest animal (see page 27) (as well as most modest) on the farm, and most likely, in the entire county! Some drivel about just featuring cashmere goats.

You see, if you encourage them by ordering a calendar, they will want to...pardon me for being blunt...hawk them again next year. And, frankly, when they work on yet another goat project, it cuts into my lap time. I'm accustomed to getting lots of attention (at least by one member of the household) and it is difficult enough getting my rightful share with all these brainless (I'm talking *really* small-brained here!) goats around. Especially during the kidding season. I'll admit that kids are cute, but, heh! They don't stay cute. I, erstwhile, have attained my full genetic potential of cuteness and will remain so.

Yes, back to the calendars. If you need one, get one at the feedstore. Avon ladies are usually good for calendars, if properly pressed. *Dairy Goat Journal* sent them out free in place of their December issue. I know they don't have cashmere goats on them, but who needs them?

If you need cute, go look at your cat!

Goats in Cyberspace

Hello, is anyone using this info? If so, please send an e-mail note to Paul at goatknol@teleport.com. Linda is threatening to reduce my net time! I've had her convinced that I'm spending all that time "surfing" to get links for the magazine. She is getting suspicious.

<http://copper.ucs.indiana.edu/~lureynol>

From Luke Walter Reynolds, Indiana University, Bloomington, Indiana— links to goat care and other info on goats.

<http://www.comnet.ca/~lgrant/>

Breeders Choice Magazine and the Goat Link Library from Canada. Check "funstuff" for "send a note". You can pick from ten electronic postcards to e-mail to friends and relatives (and obnoxious reporters).

<http://www.dainet.de/daon/dain-e.htm>

German Agricultural Information Network (DAINet) Keyword search Europe for goats. Hint: suche=search. At least four of ten sites have some English. Some are in English, some French and German and some in Klingon (just kidding about the Klingon—it's on another page).

<http://www.mluri.sari.ac.uk/~mi361/lsird.htm#1>

European Network for Livestock Systems and Integrated Rural Development. A network to coordinate European research activities in the field of domestic livestock in disadvantaged regions.

http://slalpha1.epfl.ch/light_bulb.html

Light bulb jokes from Great Britain.

Example: How many socialists does it take to change a light bulb?

Answer: One to petition the Ministry of Light for a bulb, fifty to establish the state production quota, two hundred militia to force the factory unions to allow production of the bulb, and one to surreptitiously dial an '800' number to order an American light bulb.

<http://www.orst.edu/~hanusj/wwwfiles/GOATCARE.html>

Oregon State University link to "The Beginner's Goat Care Guide", by Katherine Jorgensen, Herdperson. Good basics on starting out with fiber goats. Page concerns Pygoras, but applies to any fiber goat.

Marketing Cashmere Garments in Australia

Summary of Beverley Foard's Marketing presentation

August 24, 1996, Laramie Wyoming

This article is a summary of a workshop presented in Laramie, Wyoming at the August 1996 CaPrA conference. The workshop was presented by Beverley Foard, a recognized cashmere consultant and fiber classer who is currently marketing cashmere garments in Australia.

Foard presented a history of the Australian cashmere industry and their efforts to market their products.

Australia's commercial cashmere goats have been selectively bred from the native feral goat population. This native population resulted from the importation of goats by early settlers. These original imported goats followed the settlements inland and often escaped and interbred to form feral herds.

Cashmere was identified on feral goats in New South Wales by Australia's Commonwealth Scientific and Industrial Research Organization (CSIRO) in 1972. The presence of cashmere was confirmed by international processors who were excited at the prospect of an alternative cashmere supplier. They were nervous about political unrest in the Middle East and China's decision to process their own fiber.

The Australian Cashmere Growers Association (ACGA) was formed by growers and in 1986, the Australian Cashmere Marketing Corporation (ACMC) was formed to provide a warehouse and marketing service to growers.

Australian cashmere is produced mostly from ACGA members, which numbered 400 at the end of 1995.

Most Australian cashmere is consigned to the ACMC warehouse who tests and sells the fiber for the growers.

Australia's production of cashmere has decreased each year from 1989 to 1995, but they expect future production to rise due to recovery from drought, increase in cashmere prices and the encouragement of ranchers to shear fiber from animals used for weed control and meat production. Currently, Australia produces 17 tons of raw fiber which is about 1 percent of the world's cashmere supply.

During Australia's cashmere-producing history, prices have fluctuated considerably. Prices were stable from 1988-1990 and then a price downturn occurred. During 1992, the ACMC only sold part of the clip. 1994 was reported as extremely successful, in terms of total clearance of all cashmere and price paid to the growers. 1995 saw a 11% price increase over 1994. 1995 prices were approximately A\$120 per kilogram for hosiery grade (under 16.7 microns) and A\$90 kg for weaving grade fiber (cashmere in the 16.7 to 18.5 micron range).

Australian producers believe that they have potentially the world's best cashmere due to their different production methods from the majority of the cashmere-producing world. They believe that their cashmere is different from that of the rest of the world, possibly because it is shorn live, as opposed to the traditional combing of dead fiber and adequate nutrition of their animals, which they believe gives "life" (sheen) to their product as opposed

to the "hunger-fine" fiber of other countries.

Buyers of Australian fiber have commented on the superior tensile strength, color and length of the Australian cashmere. Some producers actually use the Australian cashmere to blend with fiber from other countries in order to improve the final product. In addition to fiber strength, average cashmere yield of Australian cashmere fleeces is 40%, average fiber length is 41 mm (1.6 inches) and it has a low vegetable, impurity and oil content. Australian raw fleeces are very clean when compared with Chinese cashmere fleeces.

Giovanni Nesti, representing Filati Biagioli Modesto of Italy, a cashmere buyer said, in 1991, that Australia had a unique opportunity to market combing-length fiber "to produce a product that has never been seen before." He believed that to create a viable market for the combing fiber, Australia must produce at least a ton of fiber a minimum length of 2-1/2 inches in length, less than 16.5 micron diameter, white-white in color with a minimum yield of 30%.

Ms. Foard believes that Australia's reputation as a professional fine wool producer, combined with their ideal environment for raising cashmere goats gives them a good start for becoming a world class cashmere producer.

Her country's major problem (like ours) is size. Their industry is far too small to be able to effectively utilize the unique characteristics of Australian cashmere.

Continued on next page

Marketing

Continued from previous page

Other cashmere industry problems in Australia include an adequate economic return for growers and lack of a local processing source. Processing of Australian cashmere (dehairing and manufacture of products) takes place in the United Kingdom, America, New Zealand, China and Europe. The lack of local processors adds cost and extends turnaround time to the finished product.

In 1992, the ACGA produced socks using Australian cashmere. They produced the socks using their standard GY2 line. They had their fiber dehaired in the US, made into top and spun into 2/50s worsted yarn in Italy. The socks were made by "Pussyfoot", a Melbourne hosiery manufacturer. This venture was the ACGA's first attempt at end product development using their own fiber.

Two local companies also produce and market Australian cashmere products. Arjae Cashmere was formed to specialize in manufacture and sale of Australian cashmere products. Company principals have been cashmere growers since 1979.

Belisa Cashmere has produced items from 100% Australian cashmere and from Australian cashmere blended with super fine wool and silk. In addition to the sale of clothing items, they sell cashmere blend yarns and custom pattern designs for home knitters.

Belisa originally sent raw cashmere to both New Zealand and China for scouring, dehairing, spinning and dyeing. Now, they use a smaller processor in China.

Their production is on a small scale. Most garment design, some knitting and most finishing takes place in a

home-based workroom set up with a computerized knitting machine. Products include knitted sweaters, cardigans, vests and skirts, woven scarves, shawls and felt hats.

At the CaPrA workshop, Foard displayed beautiful cashmere garments made by Belisa and others.

Competition for Australian cashmere products comes mostly from imported cashmere products. Rosewell Cashmere, manages a boutique cashmere farm in NSW. They run animals and sell cashmere products made in China or from Chinese yarn.

The House of Cashmere in Sydney markets body suits, leggings, sweaters, cardigans and vests made in Italy using cashmere from Inner Mongolia.

Foard noted that Australian producers can't put their product out on the open market because it is too expensive and there is not enough of it. They have found their best markets to be duty free stores, boutiques and knitwear specialists. In the duty-free stores, most sales are made to tourists looking for quality "Australian-grown" products to take home with them. Australians have even "sized" some products to cater to Japanese visitors.

Foard commented that another good consumer source has been the growers themselves. Products marketed at growers' Field Days and Shows have sold well. Cashmere producers seem eager to buy locally-grown cashmere products for themselves and for their families.

The ACGA has started a program called Cashnet, where for a \$50 fee, a member may obtain a catalogue of Australian cashmere garments

which they may sell. As well as moving products to which they contribute as growers, they earn a commission on the sale.

It is Foard's conclusion that even though it is still the "early days" for the Australian cashmere market, the market will continue to grow and develop "if user acceptance is pursued (a selected market), continuity of supply is ensured and pricing is relatively stable."

Foard feels that there will always be customers who can afford to buy the best and that cashmere will always fit into this category. She also believes that cashmere garments cannot be considered appropriate for mass production. The aim must always be for quality.

Coming Attractions! (Next Issue)

Kidding!

Advice for first-timers
(people that is)

February Farm Feature
Kim Washburn of
Cashmere Kids 4-H

Hoof care (foot rot and
other fun stuff)

A great picture of
Marilyn Ackley,
new CaPrA chief
(and her dog)

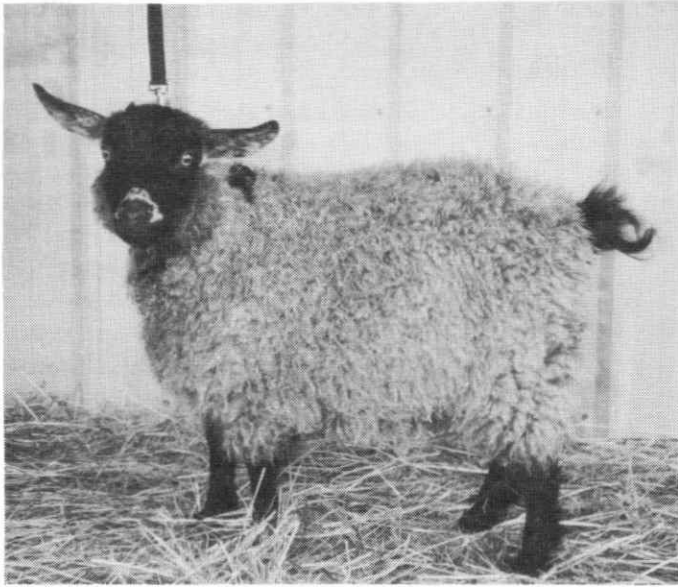
AND

Winners of
WhatsItWeigh Contest
Announced!

If you haven't entered yet,
you still have a little time
(See Page 3)

January 18th!

Third Annual Winter Pygora Goat & Fiber *Frenzy*



**Pygora kid at Hawks Mountain Ranch
Has Type -C Fleece (Cashmere!)**

January 18th is the third annual Oregon Winter Pygora Goat & Fiber Frenzy. The event will be held at the Washington County Fairgrounds, Hillsboro, Oregon, in the Armory Building between 10 AM and 5 PM and will include all the necessities of life: fun, food, fiber, vendors with hand spun yarns, fabulous fibers and crafts for sale, a sanctioned show and demonstrations by local craft people. Even though Pygora goats were exhibited at the Oregon State Fair this summer, now is a much better chance to see them in their finest fuzzies! For information about the event, contact Lisa Roskopf (503-985-3331) for general show information or Kristi Gustafson (503-663-2772) for vendor information.

The Pygora goat is the result of a cross between an angora goat and a pygmy goat. They were first bred by Katherine Jorgensen of Oregon City, Oregon in her efforts to breed for colored mohair. Lisa Roskopf believes that the pygmy goat brings color and softness to the pygora and the angora goat contributes luster and length of fiber desired by handspinners. The fleece on the pygoras contains characteristics of both cashmere and mohair fibers and varies from goat to goat.

Pygora fleeces come in many different colors and are classes into three types:

- Type A—Lustrous mohair type characteristics.
- Type C—Cashmere type characteristics.
- Type B—A blend between Type A and Type C

Admission to the show is free and the public is welcome. For the past two years this show has been held in January in order to show off pygoras at their fluffy best. It is also the only chance for breeders in the Northwest to show their senior bucks. Per attendees, last year's show was fun and exciting and had much of interest for cashmere breeders as well as pygora enthusiasts.

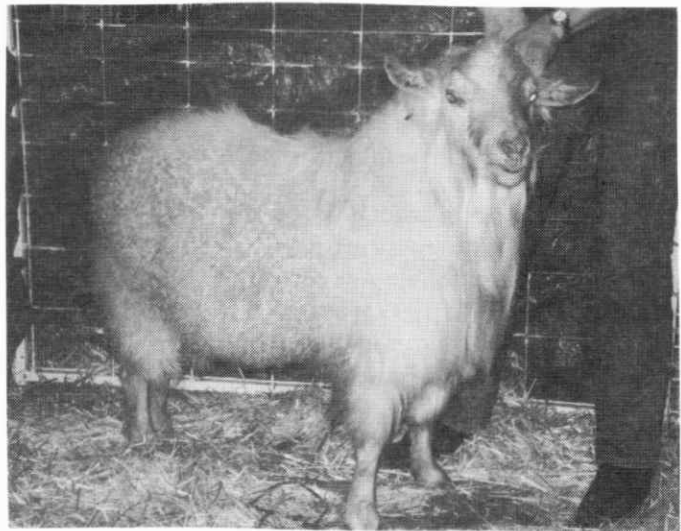
This year promises to be even bigger and better. The show is also intended to help promote and create a public awareness of pygora goats as a friendly and useful fiber animal. New this year, by popular request, will be Grand Champion and Reserve Grand Champion awards for wethers

Lisa Roskopf and her husband George, of Hawks Mountain Ranch in Gaston, Oregon, were recently featured in a cover story in the *Capital Press*, the Pacific Northwest's weekly agricultural newspaper.

Lisa has taken over as the Pygora Registrar starting in January of '97.

The Pygora Breeders Association is a nationwide association with breeders across the US. They are a small, but growing group. They publish a bi-monthly newsletter full of valuable information for pygora breeders. The local association, The Northwest Pygora Club, meets every two months at member homes. The members are always interested in new ways to process and market their fiber and animals.

For information about pygoras on the internet, check out their new home page: <http://www.orst.edu/~hanusj/>



**Millers Farm Eyore, owned by Hawks Mountain Ranch
Grand Champion buck 1995 and 1996 Fiber Frenzy**

Insurance For Goats

By Paul Johnson

Insurance is available in most, if not all, areas of the country, for accidental death of livestock. However not all insurance companies recognize goats as livestock! I was surprised by one major national insurance company who responded by saying that they do not consider goats "livestock" for their rating purposes.

The amount of insurance coverage on the animal is generally based on carcass value (meat price). To cover the added value of a prime breeding buck or doe, you would need to seek specialty insurance at higher rates. Many insurance companies will provide coverage on such stock, but at a higher rate schedule.

So how much insurance can you get on your herd and what would it cost? An example provided to us, by our insurance agent was based on blanket coverage for the herd. The insurance rate with this company, for our area would be \$1.19* per \$100 value of the stock. If we assume local meat prices to be \$50 per goat, the cost to insure 100 goats for one year would be \$59.50. If you insure individual "named" animals (date of birth, tag number and separate value for each animal), the rate per \$100 meat value would be 96 cents.

If insuring for more than meat value (which our company and others will not even do), expect annual premiums of 5% to 10% of the value of the goat. It would cost you \$50 to \$100 per year to insure a goat valued at \$1,000.

Coverage normally covers death of an animal caused by fire, flood, lightning, wild animals, theft, and

dogs (other than your own).

Causes of death not insurable include death due to disease or caused by domestic animals (other goats, sheep, cattle). An example of a non-insurable event could (hopefully) be a buck stomping a stupid gray cat into mush.

One exception to the general "insurance rules" which is fairly common among insurance companies, per our agent is: **if the animals are part of a 4H or FFA project, they can be insured for practically anything, short of intentional slaughter.**

Insuring goats does not seem to be a high priority anymore. However, in the mid to late 1980's, when stock was being imported, most if not all animals were insured. As each animal represented a large expenditure, insurance was viewed as necessary to protect the investment, much like any other costly business asset.

However, we are told, you can't insure animals while they are in quarantine before entering the US.

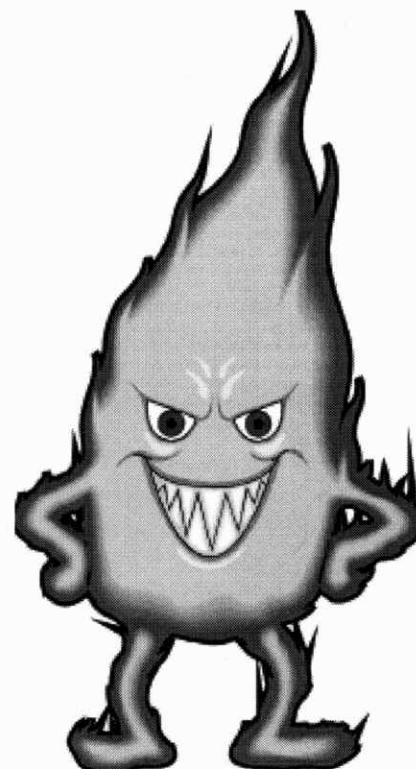
The need for insurance was essential in those cases where each goat represented investments by several people, much like the syndication of Arabian and race horses.

So, yes, one can insure goats. The same is true for hay stockpiled for the winter, crops in the field, or most everything else. Whether or not to incur the cost for the insurance is a personal (or business) decision everyone needs to make based on their own needs.

For more detail, contact your local insurance agent. At the same time, you may want to update your policy to cover new buildings, equipment and feed, in addition to the livestock. You may have liabilities you may not realize. This can include having visitors to your place to buy or breed. You may be liable for their animals as well as them! If one of your large, randy bucks butts (or worse) the kindly older neighbor lady who stopped by with a plate of fresh-baked cookies, are you covered? Things you assume will be covered on your homeowner's policy, may not be.

Also, you may have liability for shearers, other independent contractors, and temporary or permanent employees—this can include the neighbor's children helping you on a weekend for some pocket money. Talk to your agent!

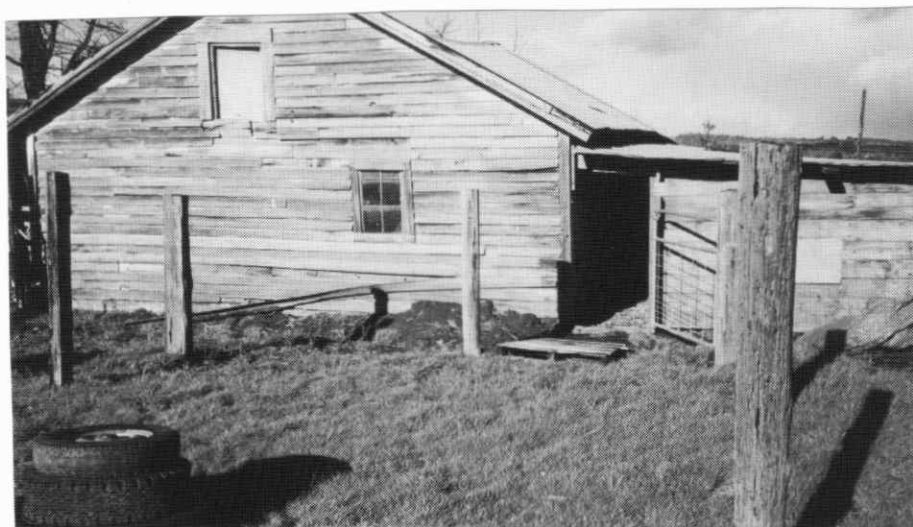
** The price quoted for insurance based on meat value was furnished by Grange Mutual Insurance Co., for our area.*



Shelters for Goats

OR

Now That You've Got Your Goat, Where Do You Put It?



**Old garage with loafing shed
A perfect goat barn!**

Shelter for goats can be as simple or complex as you wish. They don't need fancy digs. Those old outbuildings can be adapted at little or no cost. The main concerns are to keep your goats dry and give them a place out of the wind in the winter. Good ventilation is needed in the summer. As in most things, simple is usually best.

In some places, such as parts of Texas, it is possible to get by without any shelter. However, in most areas, some shelter will be necessary.

Like many, we started with just a few goats—three to be exact. Their home was a three-sided building which had been originally intended for horses. The shed was 16' X 20' and had 16' ceiling. Our three cashmere goats shared the barn with two sheep, three wandering chickens who refused to be contained in the chicken yard next door and a potbellied pig named Mittens. We divided the shed into two sections, one half for the animals and the other half for the hay, feed and farm

equipment.

We remodeled constantly to keep up with the critters demands and needs. It is amazing what can be done with a little imagination, some plywood and 2 X 4's.

The biggest problem was that the building had been constructed with the open side facing north. Nice in the summer, but very drafty in the winter.

Our next shelter was an old sway-backed garage which we hastily cleaned out to accommodate the purchase of a small herd of goats. We sectioned off one end (using old salvaged wooden gates) for feed and hay storage, electric fence generator and tools.

For shearing, we put down a sheet of plywood in the tool side of the shed.

While this shelter wasn't very wind proof, we improved it somewhat by patching the worst places with cheap utility-grade lumber when-

ever we thought there might be a draft problem during kidding and after shearing. Does with newborns were put in the adjoining loafing shed, which was sectioned off into cubicles using and reusing old plywood and 2 X 4's.

These shelters got us through our first couple of winters.

One of the best (and easiest) shelters was based on a design by Tom Dooling at BOCC I. The plan is for a three-sided shed, and the dimensions are based on the most economical use of 4 X 8' sheets of plywood. The floor is straw and, in our case, has drainage around it for all our rain (over five feet in 1996). The open side of the shed can be partially covered by additional plywood in extreme conditions.

Our roof is comprised of sheets of corrugated fiberglass, found at any building supply or lumber yard. Tom suggested tin for roofing, which we will use on our next building as we found the fiberglass a little wimpy.

We housed 12 large adult goats in this building over the winter. Per Tom, this shelter can accommodate 30+ goats. Capacity would be affected by climate and goat size.

As Tom suggested, and we ignored, much to our regret, putting the shed on skids so it can be moved, would be helpful.

This year, we finally built a real barn. It was planned as a modified version of the barn outlined in Sue Drummond's book "Raising Angoras the Northern Way." Our end

Continued on next page

Shelters

Continued from previous page

result is somewhat different than her original design.

The barn is a rectangle, with dimensions of 40' X 90', 12' high, except that one end is 18' high, to allow access to and storage of hay and straw. With the exception of the hay end, we figured 12' was high enough eaves for goats, as outside eaves are 6' high—almost high enough that Paul won't bump his head. Also, the lower the ceiling, the warmer the barn, as it holds the heat produced by the goats closer to their level.

Inside the barn, we built separate pens for does of two different age groups and individual pens for kidding and an occasional lucky buck during the breeding season. The area set aside for shearing, hoof trimming, storage and work area will have a concrete floor. Elsewhere on the floor, we have 6" of crushed rock covered with clean straw to avoid the sea of mud we experience in a wet Oregon winter.

We have visited many farms and ranches and have seen a wide va-

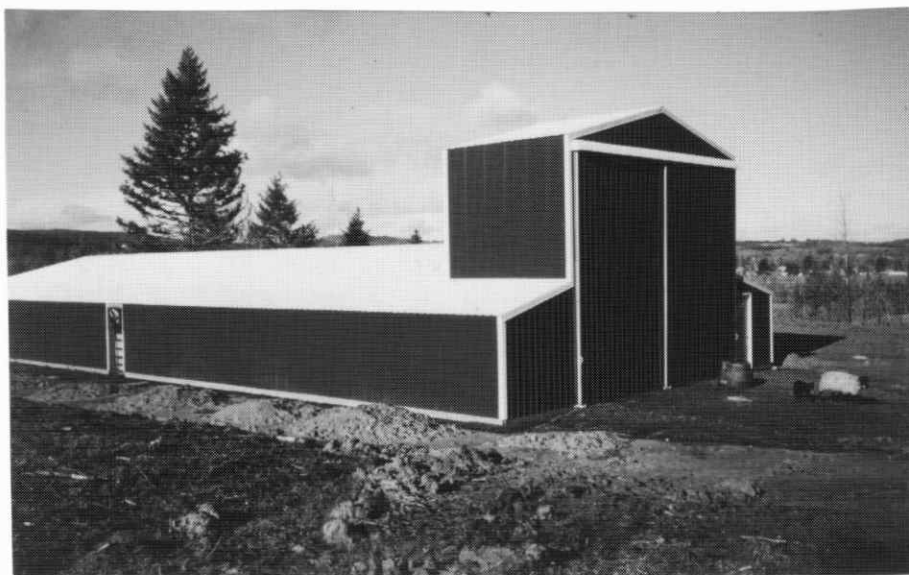
riety of shelters for goats. There is no single "right" way.

For the goats themselves, the simple three-sided shed works well, even in Oregon (wet) and Montana (cold) winters. Our new barn is as much for our comfort and convenience as the goats. It is intended mostly for the does, and will (hopefully) be ample space for at least a hundred or more goats.

For inside pens, we used posts, plywood and 2 X 4's. This allows us to arrange and rearrange the pen configurations as needed.

The old garage-barn is still used by our breeding bucks, and the loafing shed is home to our "future" breeding bucks (breeding bucks in training?). The shed or "buck house" (complete with graffiti) is also being used, lately as a "honeymoon suite" during breeding season and for wethers.

The three-sided shelter designed by Tom Dooling is outlined on page 15. This shelter is a great way to start if you are starting from scratch and can be easily adapted to any climate. We plan on building at least two more this year.



**The ultimate goat barn (for us)
Low height pole building with high "hay end"**

Goat Statistics

Body Temperature: 102.5°F - 104°F

Pulse/heart rate: 60 to 80 beats per minute

Respiration rate: 15 to 30 breaths per minute

Puberty: 4 to 12 months

Estrus ("heat") cycle: 18 to 23 days

Length of each "heat": 12 to 36 hours

Gestation (length of pregnancy): 150 days

Breeding season: Pygmy goats may be bred any time of the year. Dairy (and cashmere) goats usually go into heat between August and January in the Northern Hemisphere.

Weight: An adult pygmy goat weighs between 50 and 75 pounds. An adult dairy goat doe weighs between 125 and 200 pounds. An adult dairy goat buck weighs between 200 and 300 pounds.

A Healthy Goat

Eyes clear and bright. Tearing or cloudy eyes could mean a pinkeye infection.

Coat smooth and shiny. A dull coat could indicate parasites. Fluffed up coat means the goat is not feeling well (or has a GOOD coat of cashmere!)

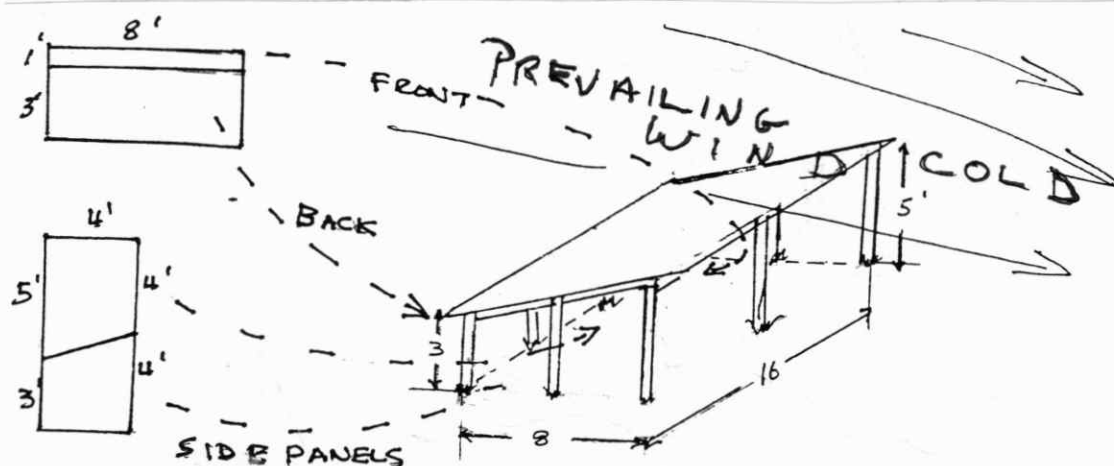
Appetite good. However, it is normal for a doe in labor to refuse to eat.

Attitude alert. Hunched back and droopy tail mean something is wrong.

*Information compliments of
Irvine Mesa Charros 4-H Club
University of California, Irvine
from their web page: <http://www.ics.ucl.edu/~pazzani/4H/InfodirtRoad.html>*

A Plan for a Goat Shelter

Stolen from Tom Dooling
Pioneer Mountain Farm



**This 3-sided shed works well as a shelter for goats.
You can build it in a weekend!**

This plan and article are an excerpt from a paper entitled "Fencing, Handling and Shearing Systems," which was presented by Tom at the 1995 Business of Cashmere Conference.

As a general rule, cashmere goats do not need to be kept in animal barns for shelter. There are three circumstances in which shelter is needed, namely particularly severe wet windy weather, cold rain or wet snow conditions just after shearing, and cold rain, wet snow conditions at kidding. In most circumstances, a simple three-sided shelter with its back to prevailing cold winds is sufficient.

In our operation, each paddock has an 8'x16' pole shelter with its high open long side pointing approximately 15° west of due south. These shelters are 3' high on the back, north wall, sloping up to 5' in the front, with tin roofing. We build them on driven fence posts, walled with chipboard or blow plywood. They can be cleaned out with a small backhoe periodically, and

bedded with straw. We do not recommend the use of wood shavings, since we have found that the cleaned-out straw and manure makes excellent composting material, which shavings don't, and shavings also tangle in fleece badly.

The only difficulty we have had has been in occasional severe winter weather, younger kids (the previous spring's drop) may occasionally crowd in too tightly, resulting in animal losses due to suffocation. Under most circumstances, however, an 8'x16' shelter is sufficient for 30 to 40 animals. (See figure above)

Spring snowstorms coinciding with kidding can present problems with younger does dropping kids in unsheltered areas. Generally, moving the newborn into the shelter will encourage the dam to follow along, and the only weather losses of kids we have experienced have been of newborns that didn't get thoroughly dried out because of maternal inexperience.

Finally, it must be noted that recently-sheared animals are highly stressed, and cold, wet weather just after shearing can present serious problems. As a management precaution, we generally provide a high-energy feed supplement in conjunction with shearing, and have found that if stock can keep dry for 3-4 days after shearing, inclement weather thereafter does not present a problem.

A good, tight, concrete-floored barn is a necessity for a herd of commercial size—it doesn't have to be big enough to shelter the entire herd. We have found it helpful to have an open-plan barn with a good supply of modular 4'X 8' fencing panels, fabricated on the ranch from tube steel and hog panel. This system allows flexibility to construct pens for sheltering occasional sick animals, containing off-season and bottle kids, quarantining, holding animals pending off-farm shipment, fiber storage, supplement feed and equipment storage and, last but most important, shearing.

Cashmere and the Textile Heritage of India

by Tom Cole

Royal Cashmere (White Plains, New York)

I have a small business importing hand loomed cashmere, silk and cotton textiles from India—Royal Cashmere. Sometimes I think it's just an excuse to talk and write about one of my favorite subjects, India and the great textile heritage it has given the world. The hand loom weaving of India has bestowed on the world the secrets of silk worm cultivation, the weaving of precious fibers, cashmere, cotton and silk, into unbelievably delicate wispy fabrics.

So little is known of the Himalayan goat hair business, that few people I meet make the connection between cashmere and Kashmir India and yet it's to this area that traders have come for centuries seeking the world's finest cashmere wool. No wonder it's history is unknown when you can browse through the last 80 years of so of National Geographic and over 200 books on Kashmir, Ladakh and Tibet finding almost no mention the cashmere wool business or silk weaving.

Actually the finest cashmere wool comes from Tibet. It was the under the talented and dexterous fingers of Kashmiri weavers that the wool was first brought to the loom unknown centuries ago. Hence the name cashmere, as ancient Kashmir was known.

The town of Leh in Ladakh sits in one of the most desolate, isolated areas of the world. Here, centuries ago, the silk road carved it's arduous passage between China and Persia. Yak caravans from China in the east and camel trains from Persia in the west traversed treacherous mountain passes to trade for the silks, cottons and spices of India and the fine wools of the small Kashmiri goats.

More easily accessible to China and Central Asia than India, Ladakh was a gateway for the treasures of India to the world. From the lush valley of Kashmir came silks, spices and dried fruits. And from the bleak, barren hills of Ladakh came one of India's most prized treasures, sought after for centuries by Chinese emperors, Persian satraps, Indian maharajas, Moghul and European kings.

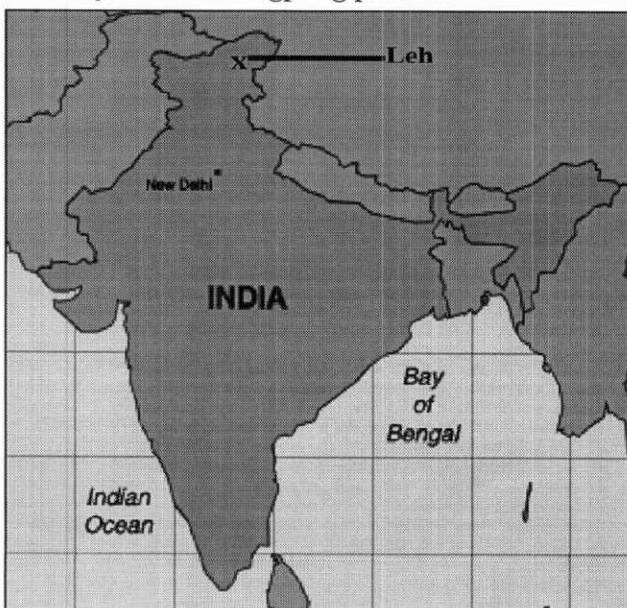
Today with Tibet under Chinese rule, and parts of Ladakh too, it's a short trip for truck caravans from China to wind their way over the Himalayas bringing cheap electronic goods and endless supplies of batteries to trade for cashmere wool. Even the top European cashmere companies have a permanent presence in the wool market of Leh. Total production from the area is a small fraction of that from China and Mongolia but it's prized for its quality and often blended with inferior grades to make an acceptable product.

Twice a year herders bring their flocks of goats from the nose bleed country of the Changpong plateau

at 15,000 feet (and higher) to the wool markets of Leh. The thin mountain air, sparse vegetation and frigid temperatures combine to produce a thin under coat of hair, five to seven times thinner than human hair. It's this short, thin, inner fleece covered by the thick outer wool that provides the insulation the goats need to survive. Ounce for ounce this is the warmest natural insulation in the world. With one exception—the Shahtoosh (see Tom's article on Page 17).

Try bringing a Canadian goose up to the Himalayas for the winter and see how he survives with his down.

Pashmina, as the wool is called in India is 10-14 microns. Any wool under 19 microns can be classified as cashmere but very few goats produce fiber this thin. Twice a year when the goats shed, this hair is gently combed out of the fleece. It's so light each goat produces 80 grams of wool a year or less than 3 ounces. By the time that wool is turned into yarn, it will take 3 goats to make one small scarf and as many as 30 to make a small blanket.



*India:
The Map!*

The City of Leh is located in the

Ladakh mountain range

within the Kashmir region

of India

So You Think Cashmere is Scarce? Consider the Shahtoosh!

By Tom Cole

Royal Cashmere (White Plains, New York)

The one wool warmer than cashmere is the much finer and more rare Shahtoosh. Meaning king of wools, this is the most precious natural fiber on the planet. If cashmere is the fiber of royalty, shahtoosh is the fiber of the Gods.

The source of the famous Kashmiri ring shawls, one of which can easily pass through a finger ring has been the subject of much myth and secrecy through the centuries. Chinese travelers, ancient Persians, even a few wandering Greeks left over from Alexander's army remarked of a wool fine beyond belief whose origin was unknown. The Kashmiris who developed the art of weaving a fiber that's almost transparent, zealously guarded the secret of it's source. Even today it's not uncommon to find a dealer in Kashmiri shawls talk of the toosh bird and it's downy feathers or refer to a few selected hairs under the chin or belly of kashmiri goats.

Actually shahtoosh doesn't come from a goat. It comes from a little antelope, the Tibetan Chiru (*Panthalops Hodgsoni*). Living at altitudes of 15,000 - 20,000 feet, the Abominable Snowman is sighted more frequently than the Chiru.

Twice a year they molt, rubbing their fleeces against rocks or bushes. Wind blows their hair into little clumps. Tibetans and Nepalis trek through the mountains for weeks to return with little handfulls of wool.

This wool makes its way to India and to Kashmir. The wool is sorted into grades of color. The darker brown hairs are the newest and

softest but the pure white is the most prized and most rare.

Half again as thin as the pashmina wool, shahtoosh possess some remarkable properties. An egg wrapped in a shawl and left in the sun would be cooked in a few hours. No surprise shahtoosh retains heat so well, considering the Chiru spends most of his life in sub freezing temperatures.

Only in the clean, dry mountain air can it be spun into yarn, taking months for a shawl to be completed and then months more if the famous Kashmiri embroidery is added.

The yarn is so fine it's starched to keep it from blowing off in a breeze. The weavers take a long time off after weaving one shawl just to rest their eyes.

Shahtoosh shawls were the prize treasures of the royal and wealthy families of India. Regarded as family heirlooms they are bestowed as gifts at the most stately and important of occasions.

Today it's not uncommon to see them draped around the shoulders of ladies and a few men on the fashion boulevards of the world. Unfortunately soaring commercial demand has forced the Chiru onto the endangered species list, out of fear that their lives will become endangered.

Find more about Royal Cashmere, India and related subjects on Tom's fascinating internet pages at:
<http://www.royalcashmere.com/>

TAXES!

How To Write Off Your Goat

By Linda M. Fox, CPA

Okay, you've purchased your herd of goats, bought them food all winter, made improvements to the fences, spent money at the veterinarian, sold their fleeces and even sold a few goats. It's now April 1st (earlier if you're the organized type) and here you are at the kitchen table with a stack of receipts and a bunch of IRS forms. How do you report all this to old (greedy) Uncle Sam?

Or, worse yet, you take your usual tax information in to your accountant, casually mention your herd of cashmere goats and your accountant starts asking you a lot of embarrassing questions about records and receipts. And you thought you were just raising a few goats; you didn't know you were doing something that would affect your tax return!

The tax news isn't all bad. Generally a new farming enterprise will create losses for a few years and you can often avail yourself of a write off to help offset other income earned.

The bad news is that extra recordkeeping will be involved to track your farm income and expenses. These records will be necessary in order to summarize your income and expense by category for preparation of your tax return and to keep track of your assets for depreciation purposes. Also, good records and support for expenses will be required if the Internal Revenue Service decides to have a look at (audit) your return within the three years after you file it.

Hobby Farms

Even if you operate your farm merely for pleasure (hobby), without the intent of making a profit, any income earned is taxable. A

Continued on next page

Taxes

Continued from previous page

deduction of expenses up to the amount of your hobby farm income may be claimed on the return, but these expenses are deductible on your tax return only as a miscellaneous itemized deduction which is limited by 2% of your adjusted gross income. So unless you have other tax deductions in this category which use up the 2%, you will lose part of your hobby farm deductions. In addition, you must be able to itemize deductions or the deductions are lost entirely. So, often for a hobby farm, you will end up being taxed on more income than will be offset by deductible expenses.

In the real world, some people operating hobby farms often ignore the whole issue and report nothing on their tax returns. Even though this is not technically correct, when the numbers are small and the taxpayer is not at risk to be audited because of other matters, it is unlikely he will be caught.

For the rest of this article, I will assume that you are raising cashmere goats as a business, in an attempt to make a profit. I will also assume that this is your only farming enterprise. If you are adding a goat operation to an existing farm business, your goat operation will be included with your other farming income and expenses.

I will also assume that you are not a corporation or partnership, but simply a proprietorship—single individual or family operating the business. Another assumption is that you use the "cash basis" for reporting your income and expense. Sorry for all the assumptions, but an in-depth analysis of all situations would be really ugly and take more space than this entire magazine!

The Forms

Individuals operating a farm business report everything on their individual tax return (Form 1040),

but they add additional schedules to the basic return to report the farm activity. You will probably use a Schedule F to report farm income and expense and possibly a Form 4562 to report depreciation and farm vehicle expenses. If you sell farm assets (including breeding stock), you will use a Form 4797 and/or Schedule D to report these sales. If the farm shows a profit, you will also need to fill out a Schedule SE to calculate your social security tax. Confused yet? No? Well, let's move on.

Yes, It's a Business!

The first hurdle to overcome, for small, part-time farmers, is the IRS's issue of the hobby farm vs. the business farm. This issue is important because a hobby farmer cannot deduct farm losses and a business farmer cheerfully offsets the farm losses against other income.

A farm is a business if you intend it to be a business and your goal is to make a profit. However, just because you **intend** to make a profit does not mean that you will always **make** a profit. A farm will often lose money for several years, before it will become profitable. And, the IRS believes that often people want to claim they are trying to make a profit when actually they are just having fun and writing off their hobby. So, the IRS has a list of factors they consider to determine if you are actually in a business or just pursuing a hobby. Their list, from Publication 225, Farmer's Tax Guide, is as follows (The comments in italics are mine):

1. You operate your farm in a businesslike manner.

2. The time and effort you spend on farming indicates you intend to make it profitable. *(The more time you and your family spend on the venture, the more likely the IRS will view it as a business.)*

3. You depend on income from farming for your livelihood. *(If you*

have a full-time farm and no other business, you should never have a problem. However, for part-time farmers: If you need the cash flow from the farm (this is different than income per the tax return—you can have cash flow without showing a profit—this will help support your claim that you are operating a business.)

4. Your losses are due to circumstances beyond your control or are normal in the start-up phase of farming.

5. You change your methods of operation in an attempt to improve profitability. *(In other words, the IRS takes a dim view of a farm that sustains losses year after year and doesn't change anything. A real business, after years of losses, would change their operating methods in an attempt to improve their bottom line.)*

6. You make a profit from farming in some years and how much profit you make. *(For example, to fit within the 3 out of 5 year rule (see below) you "arrange your deductions" so that you have losses of \$10,000 each year for two years and then show a profit of \$25 for three years. The IRS may think this is over-creative tax planning and will probably ignore the 3 out of 5 year rule.)*

7. You, or your advisors, have the knowledge needed to carry on the farming activity as a successful business. *(The more you know, or get professional help, about the goat farm, the more likely they will view your farm as a business.)*

8. You made a profit in similar activities in the past.

9. You are carrying on the farming activity for personal pleasure or recreation. *(Don't appear to be having fun with your business.)*

In my experience in dealing with the IRS on hobby loss issues, they look more closely at a venture if it looks like it might be fun. For example, they would be more likely to reclassify a photography business

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Taxes

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as a hobby rather than a sewer cleaning business.

They also place weight on how the business records are kept. A separate checking account for the business is helpful (although not required) and good records to support your deductions as well as to provide an aid for making business decisions is also good.

Presumption of Profit (The Three Out of Five Year Rule)

If a farming business shows a profit in three out of the last five years, the IRS will generally assume that the activity is being carried on for profit. This doesn't mean that a farm that loses money for ten successive years is automatically a hobby farm. It merely means that this farm wouldn't automatically be assumed to be a business by the IRS, but would need to qualify as a business based on other issues.

Income

Income from sale of fleeces, breeding fees, sale of raised goats and any other related earnings are taxable farm income. Income received from sale of goats that you purchased as breeding stock is treated as a business asset sale—the same as you would report the sale of a tractor you bought and used for a few years.

Operating Expenses

Operating expenses paid for feed, veterinary care, supplies, breeding fees, travel, insurance and other expenses exclusively for your farming operation are deductible. Vehicle expenses for business travel are also deductible. For 1996, you can claim a deduction of 31 cents per mile or a percentage of the actual vehicle costs (including depreciation) using business vs. total miles to calculate the percentage of

business use. If you have one vehicle you use exclusively for business use, you can deduct 100% of the expenses for this vehicle or you can still use the 31 cents per mile for computing your deduction. The IRS has been changing the mileage rate allowed each year, so you will need to check the current rate each year. You must keep a record of your business mileage in order to claim the deduction. There is a handy box (on Form 4562) to check to inform the IRS that you have kept the required records.

Depreciation

You can deduct depreciation on business assets. Business assets include breeding stock purchased, fences, barns and other business equipment. A portion of the asset's cost is deducted each year. The IRS publishes tables which give the percentage of the asset's cost which is deductible each year. They affectionately call their current depreciation system the Modified Accelerated Cost Recovery System (MACRS) in order to keep us all totally confused—as if the concept of “depreciation” wasn't confusing enough.

Most farm assets are depreciated over 5, 7 or 10 years, depending on their type. They are depreciated using the 150% declining balance method with a switch to the straight line method when advantageous, using a half-year convention. Huh? To simplify somewhat, assets are depreciated over their IRS-assigned lives, with a bigger write-off per year in the beginning years than the later years and you only get a half year of depreciation in the year of purchase and the year of sale.

You can compute the depreciation mathematically, if you have nothing better to do, but most people just use the handy IRS tables, which have the percentages already computed for you. Even most accountants don't go around mathematically computing depreciation these days unless they re-

ally have to.

A list of common farm assets which you may have in your operation and their depreciable lives is as follows:

Barns (single-purpose structure)	10 years
Fences, Office equipment	7 years
Breeding stock, trucks	5 years
Calculators, copiers, computers, typewriters	5 years

One depreciation wrinkle—(IRS Code) Section 179

In place of depreciation, you can elect to write off \$17,500 of “qualifying assets” in the first year. Without getting too technical, all of the assets on the list above “qualifies.” For example, if you paid \$4,000 for cashmere breeding stock, you could either deduct the entire \$4,000 in the year of purchase, or you could write off the \$4,000 over 5 years—6 years actually, because of the half-year convention. Your Section 179 depreciation cannot exceed your business income. However, for this purpose, your business income includes income from other businesses and income on your (and your spouse's) W-2. A Section 179 deduction is generally a good deal.

The Story Problem (Sharpen your pencils!)

Now that we've mastered the basics (more or less), let's try a story problem! Don't you dare go on to the next article!

Early in 1996, you bought a small herd of cashmere goats, you spent money to keep them healthy and happy and you sold the fleeces and some of the kids. Of course, you entered into the venture with the intention of making a profit.

Your income and expenses were as follows:

Income:	
Sale of fleeces	\$500

Continued on next page

Taxes**Continued from previous page**

Sale of kids	2,000
Fleece contest prize	25
Breeding fees	200

Expenses:

Purchase of 20 does and 2 bucks	8,000
Feed	1,000
Bedding	200
Vet fees	300
Subscription to CM	20
Advertising	30
Fence repair	200
New fence	2,000
Supplies	80
Farm insurance	100
Trailer rent	50
Classing seminar	60

Other:

You kept a record of all the miles you traveled in your personal car for farm use—it was 850 miles for the year.

I have entered the above income and expense items on the Schedule F form on the adjacent page. Income is entered on Part I of the form. The \$2,000 for sale of kids and \$500 from the sale of fleeces is totalled and entered on line 4 as income from sale of livestock and products raised. \$200 from breeding fees and \$25 prize money from the fleece contest is entered as other income on line 10. Line 4 and 10 are added together to get the total income of \$2,725 for line 11.

Expenses are entered on Part II of the form. Line 12 is vehicle expense. We have chosen to use 31 cents per mile for our 850 miles of vehicle use rather than calculate a percentage of the actual expenses. (It's okay to round off the cents on your entire return. It makes the math a lot easier!) Hopefully we used the mileage method because the deduction was greater than the percentage of actual expenses, but we may have had to use this method if we did not keep a record of all the expenses for the year for this ve-

hicle. Details about our business vehicle and the mileage claimed are entered on the back of the Form 4562.

We have elected to deduct all the cost of the breeding stock (\$8,000) and new fence (\$2,000) in 1996 as a Section 179 deduction. We have enough income from other sources that allows us to do this. We would fill in page 1 of the Form 4562 to claim our Section 179 depreciation and carry the total of \$10,000 to line 16 of our Schedule F.

Other expenses are entered on lines 18 through 34. I have added the bedding expense of \$200 to the supply expense of \$80 to arrive at a total supply expense for line 30. If the IRS does not provide you with a line to enter the expense, you make up your own description and enter it on lines 34a-f, as we have done for the seminar, subscription and advertising expenses. (Are you still awake?)

Expenses are totaled on line 35 and deducted from our income on line 11 to arrive at a business loss of \$9,529 on line 36. This loss is carried to the Form 1040, line 18, where it is combined with our other income for tax calculation.

Summary

As you have probably guessed, the above example is a very simple problem intended to illustrate some of the basic concepts of income and deductions for a small farm. Tax matters get complicated fast. If you intend to prepare your own return, expect to spend a good deal of time with the IRS instructions and publications. Their instructions and publications are good, but often lengthy as they try to cover every possible situation. IRS Publication 225, *Farmer's Tax Guide* (120 pages) is a good reference source for farmers, as is Publication 334, *Tax Guide For Small Businesses* (even more pages). These are both available free from the IRS. The IRS offers free assistance to you as well if you can get through on the tele-

phone.

If your situation gets too complicated or if you do not have the time nor patience to spend adequately researching for the preparation of your return, you should get professional assistance. Especially if the numbers are large. You can often save enough tax, by claiming deductions you wouldn't have known about, to pay your accountant's fee. It also may be useful to have a professional to call during the year to ask those "what if?" questions.

If you want to hear more about this stressful subject, let us know. We have three more issues of *CashMirror* which will come to you before the dreaded April 15th, and we could fill them entirely with tax matters. Don't worry, we won't! But, we may present other related topics, such as sale of purchased breeding stock, allocating a portion of your land and/or home expenses as farm write-offs and (shudder) depreciation in later issues if there is an interest. If we don't get input from readers indicating an interest, we will assume this is all (or more than all) you want to hear about this topic for now.

Linda Fox is a Certified Public Accountant who owns and manages a tax and accounting firm in Tigard, Oregon. She has spent the last twenty years assisting individuals and small business clients to write off their goats (and other things).



SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1041, or Form 1065.

▶ See Instructions for Schedule F (Form 1040).

CASHMIRROR

OMB No. 1545-0074

1996

Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

Fanny farmer

000 00 0001

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

B Enter principal agricultural activity code (from page 2) **2115**

Cashmere goats

D Employer ID number (EIN), if any

C Accounting method:

(1) ☒ Cash

(2) ☐ Accrual

E Did you "materially participate" in the operation of this business during 1996? If "No," see page F-2 for limit on passive losses. ☒ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1			
2	Cost or other basis of livestock and other items reported on line 1	2			
3	Subtract line 2 from line 1	3			
4	Sales of livestock, produce, grains, and other products you raised	4			2,500
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a		5b Taxable amount	5b
6a	Agricultural program payments (see page F-2)	6a		6b Taxable amount	6b
7	Commodity Credit Corporation (CCC) loans (see page F-2):				
a	CCC loans reported under election	7a			
b	CCC loans forfeited	7b		7c Taxable amount	7c
8	Crop insurance proceeds and certain disaster payments (see page F-2):				
a	Amount received in 1996	8a		8b Taxable amount	8b
c	If election to defer to 1997 is attached, check here ☐	8d		8d Amount deferred from 1995	8d
9	Custom hire (machine work) income	9			
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-2)	10			225
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11			2,725

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12	Car and truck expenses (see page F-3—also attach Form 4562)	12		364		25	Pension and profit-sharing plans	25		
13	Chemicals	13				26	Rent or lease (see page F-4):			
14	Conservation expenses (see page F-3)	14				a	Vehicles, machinery, and equipment	26a		
15	Custom hire (machine work)	15				b	Other (land, animals, etc.)	26b		
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16		10,000		27	Repairs and maintenance	27		200
17	Employee benefit programs other than on line 25	17				28	Seeds and plants purchased	28		
18	Feed purchased	18		1,000		29	Storage and warehousing	29		
19	Fertilizers and lime	19				30	Supplies purchased	30		280
20	Freight and trucking	20				31	Taxes	31		
21	Gasoline, fuel, and oil	21				32	Utilities	32		300
22	Insurance (other than health)	22		100		33	Veterinary, breeding, and medicine	33		
23	Interest:					34	Other expenses (specify):			
a	Mortgage (paid to banks, etc.)	23a				a	Seminar	34a		60
b	Other	23b				b	Subscription	34b		20
24	Labor hired (less employment credits)	24				c	Advertising	34c		30
						d		34d		
						e		34e		
						f		34f		

35	Total expenses. Add lines 12 through 34f	35		12,354	
36	Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 37 (estates, trusts, and partnerships, see page F-5)	36		< 9,529 >	

IRS Schedule F—This is where the action is.
Solution for story problem on adjacent page.

MUSINGS (ABOUT MONA) FROM THE MANURE PILE

BY C.J. PRINCE

Even in repose the lion's paw suggests its potential power. That's what I thought the first time I met Mona. Despite her demure presence, she exuded strength...and she looked lion-*esque*.

Mona was freaked out on our first meeting. Her huge brown eyes rimmed with lined kohl-like black markings were alert but her body quivered. She trembled and would not come when called.

Mona is a Great Pyrenees who traveled from Fruita to Poncha Springs to meet me. She'd never been away from the sheep and goats she guarded and she'd never left the ranch where her brother lived. Rudely she found herself in the back of a pick up truck headed off to rendezvous with a strange redheaded herdsman.

"Mona." I spoke her name. Her eyes rested on my face. She wouldn't budge. But then that is how Great Pyrenees are. If you want a dog that will respond to commands, get a border collie. If you want a dog that will think for herself, bond with a flock, protect her charges from dangers far greater than Colorado's Outback might present, and rarely respond to the "owner's" command, then you get a Great Pyrenees. At least that's what I've read.

Her former owner hauled and lifted her as gently as possible from her frozen position in the back of the pick up shell and eased her to the ground. Mona was five months old and 75 pounds.

I held out my hand that she might sniff my good intentions. She wouldn't even sniff me. Slowly I stroked her silken ears and knelt to give her a hug. She endured my instant adoration. My fingers lingered in her long hair, soft as cashmere, and I imagined spinning it.

Mona was not selected on a whim. Mona is one of my answers to the ever present risk of predators doing what predators do. Long ago someone suggested a Great Pyrenees. I didn't even respond with a nod. At the time I just wasn't interested. But somewhere a seed had been planted.

When I found the meatless remains of a hefty lamb that the guard donkey was unable to protect while she managed the rest of the herd elsewhere, I decided that I needed to explore the assistance of another protector.

I read every book the library could uncover about the magnificent dogs bred in Spain to protect sheep from bears and mountain lions. I decided I wanted a Great Pyrenees.

Five years or so passed until Mona settled that day into the back seat of my car for another long haul through the mountains toward the eastern plains as

I headed home, only to be waylaid for an extra half hour in a Colorado Springs traffic jam.

I talked to Mona. I sang to Mona. I toned a Native American healing chant. She moved about several times and finally stopped shaking.

I believe in right timing—and probably in right doghood too. I can't really remember how many almost Pyrenees excited my brain. The first bitch aborted. The second would come into season and not conceive. Another died.

I kept talking to people and discovering fine dams that should produce excellent puppies. One thing after another kept me from making a connection. One proven bitch had been put on birth control pills and when she was taken off the man-made invention, she conceived and bore only one pup. Surely he would be mine. The phone line carried a daily report on him but he died.

Obviously all these almost-dogs were not mine. Mona is. Mona's breeder is a spinner whom I met by chance at the Estes Park Wool Festival. Through conversation and then letters and phone calls, it seemed Mona would indeed join me as caretaker of the herd. She was born in a barn and lived her five months with cashmere goats and sheep. Surely she was meant to be my dog. Nevertheless, I was cautious. I'd been close so many times to finding the perfect dog.

Finally she was there in the back seat, close enough that I could reach back and touch her softness. In those first moments we bonded in that unexplainable way that occasionally happens.

I put her on a tether for her first days here, letting her begin to get used to a new territory. I decided the hornless animals were the best introduction. The cashmeres are pushy as a lot and all of them are pregnant and somewhat edgy. I thought Sola, the Alpine/Nubian dairy goat cross would be fine but Sola took one look at Mona and her hackles rose. Did you even know that goats have hackles? Well, whatever they call them in the caprine world, her dorsal guard hairs bristled skyward. In Mona's transition period, she didn't need one well established goat butting her. I moved Sola. The new dairy kids are placid, sweet and adjusting. Perfect companions for the new dog.

Mona ate a bowl of food and drank from the stock tank, dripping water down her ruff. A good sign. I figured she was giving me a signal of acceptance.

As I walked up the path later she greeted me with the tiniest whine. What kind of voice was that for a canine that would fend off fierce predators. In the

Continued on next page

Calendar of Events

Association Contacts

January 11 - 26, 1997

National Western Stock Show - Denver, Colorado
For information call 303-297-1166.

January 18, 1997

Oregon's 3rd Annual Pygora Goat and Fiber Frenzy
Washington County Fairgrounds, Armory Building,
Hillsboro, OR. For information contact Lisa Roskopf
503-985-3331, email HAWKSMTN@aol.com

September 19-21, 1997

PCMA Business of Cashmere Conference III
Bozeman, Montana, Holiday Inn Convention Center
For information, contact PCMA at 406-683-5445,
fax 406-683-5567

September 27-28, 1997

Oregon Flock & Fiber Festival
Angora, cashmere, pygora—livestock and fiber shows
and sales, Clackamas County Fairgrounds, Canby,
Oregon. For information contact Brandy Chastain,
Whistlestop Farm, 503-628-1205

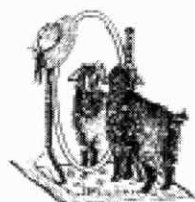
Mona

Continued from previous page

middle of the night I heard her voice for the first time
and grinned. A deep, resonant bark rang through the
pines, the voice of the night commander.

The days pass and we bonded easily. Now as soon
as the goats are fed, I sit on the edge of the stock tank
and Mona and I visit. In only a few days she made
friends with all the creatures in the adjoining pens.
Even Sola calmed down to acceptance as Mona trot-
ted those huge lioness paws through the paddock.

*C.J. Prince raises Karakul sheep and Nubian goats,
now protected by both a guard donkey and a Great
Pyrenees.*



American Meat Goat Association

W. E. Banker, President, 512-384-2829

Cashmere America Co-operative

Joe David Ross, Manager, 915-387-6052
fax 915-387-2642

Cashmere Producers of America (CaPrA)

Marilyn Ackley, President, Phone/fax 207-336-2948,
ackley@megalink.net
CaPrA office: 512-452-5205, fax 512-452-5521

Colorado Cashmere and Angora Goat Association (CCAGA)

Carol Kromer, Club Contact, 719-347-2329

Eastern Cashmere Association (ECA)

Ray Repaske, President, 540-436-3546

North West Cashmere Association (NWCA)

Cliff and Mickey Nielsen, 509-658-2502

Pacific Northwest Boer Goat Association

Harriett Morley, Coordinator, 360-748-0157

Professional Cashmere Marketers' Association

(PCMA), Tom and Ann Dooling, 406-683-5445
t_dooling@wmc34b.wmc.edu

Texas Cashmere Association

Dr. Don Huss, President, 915-396-2920 or
915-396-2195, tca@webstar.net

Western Prairie Cashmere Association

John Harris, President, 308-635-1579
JHarris@Hannibal.WNCC.CC.NE.US

Wild Goat Women

Debbie Walstead, Chairperson, 719-495-2962

Mild Goat Men

Paul Johnson, Head Herder, 503-623-5194
We're told they have 13 members now—but we'd
want to confirm that by independent audit!

BREEDERS DIRECTORY

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Christine Acridge
15419 E Rio Verde Drive
Scottsdale, AZ 85255
602-471-3802

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894 Pheasant Run
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406-961-3058
Fax: 406-961-4770

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Fax: 406-683-5567
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ajbecker@PrairieWeb.COM

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CASHMERE
John Harris
Rt 1 Box 193
Mitchell, NE 69357
308-635-1579
JHarris@Hannibal.WNCC.CC.NE.US

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419 Centerville Ln
Gardnerville, NV 89410
702-265-3766
Fax: 702-265-1814

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Fax: 503-362-8323
email: eric@hifly.com

BLAUW DAK RANCH
Bill DeJager
10640 Freeman Rd.
Birkenfeld, OR 97016-7226
Voice & fax: 503-755-2005
pager: 503-229-2776
email: blauwdak@3dwave.com

CASHMERE GROVES
Pat Groves
16925 S. Beckman Rd.
Oregon City, OR 97045
503-631-7806

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Oregon (continued)

CHEHALEM CASHMERE
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21605 McCormick Hill Rd.
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503-538-9791

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Carol J. Spencer
1178 N.E. Victor Point Road
Silverton, OR 97381
Phone: 503-873-5474
Message: 503-873-5430

GOAT KNOLL
Paul Johnson/Linda Fox
2280 S. Church Rd.
Dallas, OR 97338
503-623-5194
Fax: 503-624-1704
email: goatknol@teleport.com

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Newberg, OR 97132
503-628-0256

ROARING CREEK FARMS
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SHEEP
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Cavendish, VT 05142
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Fax: 802-226-7750

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Naches, WA 98937
509-658-2502

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1997

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Northwest Cashmere Association

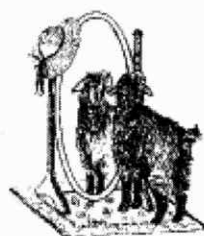
Annual Dues: NWCA only \$25 or \$37 to include NWCA membership and CaPra (Cashmere Producers of America) Participating Membership and Concerning Cashmere
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 Payment must accompany ad order.

Classified ads 50 cents/word.

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If you need assistance designing or laying out a
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 appreciated.



"Oh No! It's 1997!"