I began my work as Assistant Executive Secretary of the Wisconsin Council of Agriculture Co-operative last February - just a month after I had finished my work on my Bachelor of Science degree in Agricultural Economics at the University of Wisconsin. I chose to come to work for the Council of Agriculture because I could see in the work of the Council something very worthwhile and because I considered it a great opportunity to be associated with an organization that for 20 years has demonstrated its soundness of judgment and has proved beyond any shadow of doubt its ability to serve Wisconsin farmers and their co-operatives.

I was soon to learn that my real education was just beginning. I could see that this work offered a great challenge and I was thankful that my background as a farm boy and my education and experience along agricultural lines gave me something to draw from.

LEGISLATIVE ACTIVITIES

The 1947 session of the Wisconsin legislature was just getting under way when I came to work for the Council last February. Mr. Swanton has outlined in brief the Council’s legislative activities during this past session. My legislative work consisted largely of appearing before legislative committees, presenting the Council’s stand on certain legislation, keeping tab on the status of different bills of interest to co-operatives and agriculture, assisting in getting out our weekly legislative newsletters and helping in the Council office. At the outset, I noticed in the legislature, a very high regard and respect for the Wisconsin Council of Agriculture Cooperative. I thought you might be interested in what one writer recently had to say about Secretary Swanton’s contacts in the legislature.

"Few men who act as legislative counsel have the respect and the affection of the lawmakers with whom they work that is possessed by serious, dignified and learned Milo K. Swanton, executive secretary of the Wisconsin Council of Agriculture, and one of the most effective advocates of the Wisconsin farmer this state has had in years. When Swanton appears before a legislative committee, its members are glad to listen. He carries more weight than almost any other regular lobbyist in the capitol, because he is well-informed, honest and confines his lobbying to subjects of direct and real concern to his clients. He can change votes in the legislature without ever buying a drink, which may surprise some readers who may have run across some of the lurid accounts of legislative life and morality."

ADMINISTRATIVE WORK

One of the problems that we have been recently working on in the Council has to do with the interpretation of the rules and regulations of the capital gains provisions of the federal income tax laws. It has become increasingly more evident that the present income tax laws just are not made to fit the average farm situation. The result has been one of confusion and lack of uniformity in the application of the federal income tax to farmer incomes.

Under the provisions of the Internal Revenue Act in 1942, gains
on the sales of capital assets are not treated the same as ordinary income and are taxable at a lower rate. Evidently it was the intent of this law that dairy cattle and other livestock which are held for 6 months on the farm and not held "primarily" for sale in the ordinary course of business would be treated as capital assets and the gains on such sales be taxed at the lower rate. However, investigation has revealed that rulings and interpretations in the various states have nullified the intent of the original law and have created confusion and discrepancy in interpretation. We will make a recommendation to Congress that legislation be drafted to include dairy and other livestock sales in a definition of a capital asset so that the sales may be treated the same as other capital assets such as stocks and bonds in other forms of business and so that the gains on the sales of livestock be treated uniformly under the federal income tax laws.

WISCONSIN COUNCIL OF AGRICULTURE CO-OPERATIVE

In closing I would like to read part of a statement I made before the Council's Executive Committee, May 15, 1947: "I am proud of the Wisconsin Council of Agriculture Co-operative. I am certain that there is no organization in the state that has done as much for Wisconsin co-operatives and agriculture in general.

"Since I have been with the Council I have been amazed at the amount of ground covered with the resources the Council has had to work with.

"As you all know the real test for the co-operative type of business will come in the period lying just ahead. When prices begin to slip we will find out just what kind of stuff our co-operatives are made of. If our organizations are sound and united and have sound leadership, they will not only hold their position but gain and lead the way for agriculture. If not, we will either become the serfs of other interests or wards of the government.

"I believe it would pay Wisconsin's organized agriculture to make more of an investment in the Wisconsin Council of Agriculture - an insurance for the future when our organizations will need all the help they can get. Right now today I believe the Council is obligated to spread its services further into the field, to spend more in special research, more in public relations and especially in working to get youth interested and working in co-operative business. The Council must take the lead!"

I want to thank you, the officers, directors and staff of the Wisconsin Council of Agriculture Co-operative for the splendid help and cooperation you have given me in this orientation period I have had during this past year with the Council. I pledge my best efforts for the next year in building up a bigger and better Council of Agriculture in the state of Wisconsin. I welcome the opportunity in getting better acquainted with each one of you and your organization.

Sincerely yours,

C. L. Jackson
Ass't Executive Secretary

CLJ:am