



April 2009

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Newspaper



**The
Economic
Impact
of NAIS
for Horse
Owners**

**Equine
Dental
Health**
by Erika Berg

**Benefits
in the
Economic
Stimulus
Act for
Horse
Owners**

The Photo Gallery is open at www.theveonline.com; stop in often to see what's new!

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The Valley Equestrian

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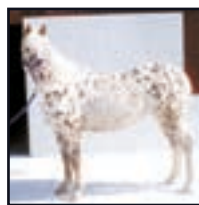
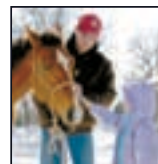
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Left: Thank you River Bend Appaloosas for sending this photo of a colt playing with his mom.

If you have a fun snapshot to share, please send to leybou@gmail.com or The Valley Equestrian, Box 64, Sabin, MN 56580.

About the Cover

Pia Thurland, owner of Eagle Tree Horsemanship and Feed Store in Halstad, Minn. riding in the Aldo Leopold Wilderness in Gila National Forest near Las Cruces, New Mexico the summer of 2004 with outfitter Joe Saenz (www.Wolfhorseoutfitters.com) from Silver City, New Mexico. Thurland is a horse and people trainer, originally from Denmark, and owner of Eagle Tree Horsemanship and Feed Store in Halstad, Minn. - www.eagletreehorsemanship.com
Thurland wrote: "I had a dream ... to ride in the Mountains in America! My first trip, I chose Southwest New Mexico. We rode up to 9000 feet, and had a beautiful view of The Black Range! We had no cell phones, they wouldn't work in there either, and at one point we were so far away from civilization, that we would have to ride a couple of days to reach just an empty gravel road ... it was awesome. We slept on the ground on our saddle pads, in our sleeping bags. My first trip with Joe was in the Gila Wilderness, a 3.3 million acre wilderness! You start out in desert looking landscape and as you climb up, the landscape changes into trees, grass and flowers."

Submission Guidelines & Editorial Disclaimers

The Valley Equestrian, printed monthly, welcomes free-lance articles, cartoons, artwork, poems, photographs, etc. that we might use in the publication. We accept no responsibility for the material while in our hands. Materials will be returned if sent with a self-addressed, stamped envelope. Photographs or graphics electronically submitted should be in color and must be at least 170 resolution and four inches wide.

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Benefits in the Economic Stimulus Act for Horse Industry

President Barack Obama has signed the Economic Stimulus Act into law. The bill is intended to provide a jump-start to the U.S. economy.

"The new law contains two important tax incentives that would allow a much bigger write-off for horses and other depreciable property purchased and placed in service during 2009," said Jay Hickey, President of the American Horse Council. "These provisions expired at the end of 2008, but their reinstatement should provide an additional incentive for people to purchase horses for racing, showing and breeding as part of their business activities."

The first incentive continues the so-called \$250,000 Section 179 expensing allowance for horses purchased and placed in service in 2009. This allowance also applies to farm equipment and most other property with a depreciable life of less than 20 years. Once total purchases of horses and other eligible depreciable property reach \$800,000, the expense allowance goes down one dollar for each dollar spent on eligible property over \$800,000.

"The horse industry almost lost the Section 179 expense deduction in 1996. The House of Representatives passed legislation taking this deduction away from the horse industry," said Hickey. "But we were able to convince the Senate to remove this restriction before passing the final bill and the deduction was preserved. It was worth \$17,500 then. Over the years it has been increased and will be \$250,000 for 2009. That is a real benefit to horse owners."

To illustrate the expensing allowance, assume a horse business purchases \$750,000 of depreciable property in 2009, including \$650,000 for horses. That business can write off \$250,000 on its 2009 tax return and depreciate the balance. If instead, purchases were \$900,000, the expense allowance would go down by \$100,000.

In addition, bonus depreciation has also been reinstated for 2009 in the new Stimulus Bill. This second incentive allows a horse owner to take first-year bonus depreciation

equal to 50% of the cost of horses and most other depreciable property purchased and placed in service during 2009. It does not apply to property that has a depreciation life of over 20 years.

As was the case last year and in 2003 and 2004 when bonus depreciation was first instituted, the property must be new, meaning that the original use of the horse or other property must begin with the purchaser for the property to be eligible. "Original use" means the first use to which the property is put, whether or not that use corresponds to the use of the property by the purchaser. "There is no limit on the amount of bonus depreciation that can be taken, as there is with the expense deduction," noted Hickey.

To illustrate bonus depreciation, assume that in 2009 a business pays \$500,000 for a colt to be used for racing and \$50,000 for other depreciable property, bringing total purchases to \$550,000. The young colt had never been raced or used for any other purpose before the purchase. The business would be able to expense \$250,000, deduct another \$150,000 of bonus depreciation (50% of the \$300,000 remaining balance), and take regular depreciation on the \$150,000 balance.

"The Stimulus Bill includes several other changes that may benefit horse owners, including allowing taxpayers a deduction for state and local sales and excises taxes paid on the purchase of new cars, light trucks, and recreational vehicles in 2009; a change in the net operating loss carryback period to five years for small businesses; and a reduction for 2009 in the required estimated tax payments for some small businesses," said Hickey.

APPALOOSA HORSE CLUB NAMES 2008 YEAR-END YOUTH CHAMPIONS

MOSCOW, Idaho—The Appaloosa Horse Club (ApHC) is proud to announce the Year-end High-point Youth Champions of 2008!

The following youth exhibited great talent and dedication in 2008 by competing in multiple shows throughout the nation to earn points toward these achievements.

All award winners will be honored at the 2008 Year-end Youth Banquet in Jackson, Mississippi, held in conjunction with the 62nd National Appaloosa Show/2009 World Championship Appaloosa Youth Show, June 22-July 4. Please join us at the 2008 Year-end Youth Banquet to celebrate these outstanding youth competitors. Tickets are \$45. For more information about the banquet or the 62nd National Appaloosa Show/2009 World Championship Appaloosa Youth Show, visit www.appaloosa.com or call (208) 882-5578.

The ApHC would like to extend congratu-

latory praises and its wishes for good luck in future riding endeavors to these youth competitors:

Brenna Brawner of Edmond, Okla, Shelby Clark of Fruitvale, Tex., Joshua Clevenger of Mount Olive, Ill., Katherine Corbett of Oklahoma City, Okla., Kayla Corey of Krum, Tex., Colton Cruse of Santa Fe, Tex., Courtney Cruse of Pilot Point, Tex., Alexis Gratkowski of Harrisburg, Pa., Matthew Graves of Grand Island, Neb., Sarah Gruntmeir of Okarcho, Okla., Brianna Jackson of Middleburg, Fla., Lauren Jaquay of Hamilton, N. Y., Tim Johnson of Chisago City, Minn., Kara Kaufmann of Stroudsburg, Pa., Cassie Knight of Carroll, Iowa, Kaleb Lilienthal of Dannebrog, Neb., Ashley Mauney of Magnolia, Tex., Melissa Mauney of Magnolia, Tex., Ashley May of Bangor, Pa., Carrie Miller of Scottsdale, Ariz., Courtney C. O'Connell of Hingham, Mass., Hanna Ring of La Fayette, N. Y.,

Shani Ring of La Fayette, N. Y., Shea-Lauren Ryan of Baltic, Conn., Shaye Schirripa of Chico, Tex., Sarah Shukneeth of Elba, N. Y., Eliza Simpkins of Sand Creek, Mich., Trysten Ann Taylor of Mansfield, Tex., Kaitie Tshlis of Bethlehem, Penn., Bethany White of Gainesville, Fla., Katie White of Gainesville, Fla.

The Appaloosa Horse Club (ApHC) was established in 1938, with a mission of preserving, promoting and enhancing the Appaloosa breed.



Tim Johnson of Chisago City, Minn., awarded high-point winner for the Judged Tie-Down Roping 18 & Under by the ApHC.



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D&M Program Notice Regarding Use of Liniments By Dr. Stephen Schumacher

Recently, there have been some questions related to the use of liniments. The specific liniments in question are:

Equi-Block® Liniments by Miracle Corp.
 Ingredients: Menthol (3%), Purified Water, Isopropyl Alcohol, Chamomile Extract, Polysorbate 80, Olibanum Extract, Rosemary Oil, Capsicum Oleoresin, Carbomer, Trolamine, Methylparaben.

Thermafex Liniment Gel by VitaFlex®
 Ingredients: Menthol 4.0%, Methylsulfonylmethane (MSM), Plant Extracts of Calendula and Rosemary, Oil of Cajuput (Melaleuca Leucadendron), Other Ingredients include: Alcohol, Water, Thickeners, Benzyl Nicotinate, FD&C Yellow #5 and FD&C Blue #1.

Vetrolin® Liniment by Farnam
 Ingredients: Alcohol, Water, Green Soap, Camphor, Oil of Sassafras, Oil of Spike, Methyl Salicylate, Oil of Cedarwood, Oil of Rosemary and Oil of Thyme.

(Forbidden substances are noted in italics.)

The classification of these substances as Forbidden is neither a new policy nor a recent development. Some of the ingredients in the above listed liniments have been Forbidden substances for more than 20 years. These substances, and products containing them, are classified as Forbidden because of their potential actions on various body systems when administered intravenously, intramuscularly, subcutaneously or orally. However, when used topically and as recommended by their manufacturers, these products have not been associated with a positive by the Federation.

As a practical matter, provided the products containing these substances are administered only topically and as recommended by the manufacturer, there is no need for restricting their use during competitions under USEF rules. However, if these substances are used inappropriately (e.g., in a manner

other than topically), this could result in a positive finding in the blood or urine of the horse, which would be a potential violation of the rules.

One exception is the substance capsaicin and closely related analogues (e.g., Capsicum Oleoresin as found in Equi-Block®.) There were four drug violations associated with the detection of capsaicin in the blood following topical administration at the 2008 Olympic Games. Neither of these substances or other capsaicin derivatives should be used topically in any poultice or liniment within the 7 days preceding competition.

It is important to note that many preparations produced for the equine market routinely have their formulations changed without any published notice. It is for this reason that the USEF Equine Drugs and Medications Program typically does not comment on products by name, but requests lists of ingredients. It would be irresponsible for the USEF to list name brand products as Forbidden or Permitted as there is no control or notification of changes in their ingredients.

Please contact the Equine Drugs and Medications Program office by phone (800) 633-2472 or by e-mail at med-equestrian@aol.com if there are any questions regarding additional liniments than those addressed above.

Help Wanted!

Sales Managers for Wyoming, South Dakota, Montana and Colorado

Sales experience preferred but not necessary.

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Central Minnesota Spring Horse Fest
 April 4 & 5, St. Cloud, MN Civic Center

NDSU Horse Fair
 April 18 & 19, NDSU Equine Center, Fargo, ND

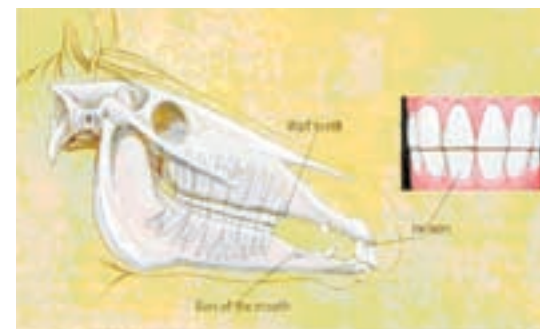
MN Horse Expo
 April 24 - 26, St. Paul, MN Fairgrounds

Equine Dental Care

By Erika Berg, Ph.D.

Horses have two sets of teeth - deciduous teeth (also called caps or baby teeth) and permanent teeth. The type of tooth equine possess are called hypsodont teeth. Hypsodont teeth are characterized by a long reserve crown that lies within the horse's jaw, permitting the continual eruption of permanent teeth throughout their lifetime at a rate of about 1/8" each year. The occlusal (grinding) surface of the teeth is gradually worn down by the chewing of feed between opposing teeth.

By the time a horse is five years old, they are considered to have a 'full mouth' with different teeth erupting at various life stages. A 'full mouth' includes 12 incisors (6 on top, 6 on bottom), and 24 cheek teeth (6 premolars on top and bottom and 6 molars on top and bottom). In addition to these teeth,



male horses (and occasionally female) have canine teeth, 2 on top and 2 on the bottom. Finally, wolf teeth may erupt on both or only one side of the top and sometimes on the bottom jaw just in front of the permanent premolars by the time the horse is 2 years old. This adds up to a total of 36 to 44 teeth in the adult horse. The wolf teeth are typically extracted before horses are started under saddle because they often interfere with the bit (which lies on the bars of the mouth), causing pain in the mouth and subsequent resistance to the bridle.

Dental care should begin with all horses at birth and continue with a minimum of an annual inspection by a veterinarian or equine dentist (laws vary by state regarding the practice of equine dentistry without a veterinary license) for a horse with no dental abnormalities. Checking the neonate's mouth for any conformational irregularities is important to help ensure adequate nutrient intake and awareness of potential problems in the future. Most foals are born toothless with the deciduous incisors and premolars to follow in the days and weeks after birth. The deciduous teeth are lost and replaced by permanent teeth at varying times throughout the first 3 to 5 years of a horse's life. Occasionally these deciduous teeth are retained and need to be extracted in order for the permanent teeth to erupt correctly. Periodic inspection of the young horses' mouth is good practice to watch for retained teeth as well as eruption of wolf teeth.

As mentioned earlier, horses' teeth erupt continually throughout their lifetime. The amount of wear on their teeth is dictated in part by the chewing pattern and type of feed the horse ingests, as well as the presence of opposing teeth. Horses chew more laterally (side to side) than vertically, encouraging grinding down of the occlusal surface.

Research has shown that the chewing pattern of horses differs depending on whether they are consuming forage or pelleted feed, with more lateral movement seen during forage consumption. This may explain why stabled horses with less access to grazing are more prone to develop points or hooks on their teeth than horses with free access to forage. Points typically form on the outside (buccal or cheek side) of the upper teeth and the inside (lingual or tongue side) of the lower teeth because the teeth do not line up flush. Similarly, hooks often form on the first upper cheek

teeth and the last lower cheek teeth because the upper teeth sit slightly forward in relation to the lower teeth. It is these points and hooks that your vet or equine dentist will file down (float) to prevent injury to the mouth and ensure proper mastication (chewing) of feed. Mastication is the first step in the digestive process and consequently an important component of subsequent nutrient utilization; therefore making certain that your horse's teeth are in top shape is essential to their overall digestive health.

Signs of oral discomfort at any time warrant the prompt attention by your vet or equine dentist. These signs may be manifested by an unwillingness to be bridled or haltered, tossing of the head or rearing with a bridle (bitted or not), refusal to enter the arena or exercise area, reluctance to having the mouth touched, or a change in attitude. The majority of horses that display resistant, or even dangerous behaviors, are often doing so in response to some sort of physical pain so a thorough physical examination is necessary to rule out physical causes of misbehavior.

Erika Berg is an assistant professor of Equine Studies at NDSU and has her Ph.D. in Animal Science with an emphasis on equine physiology



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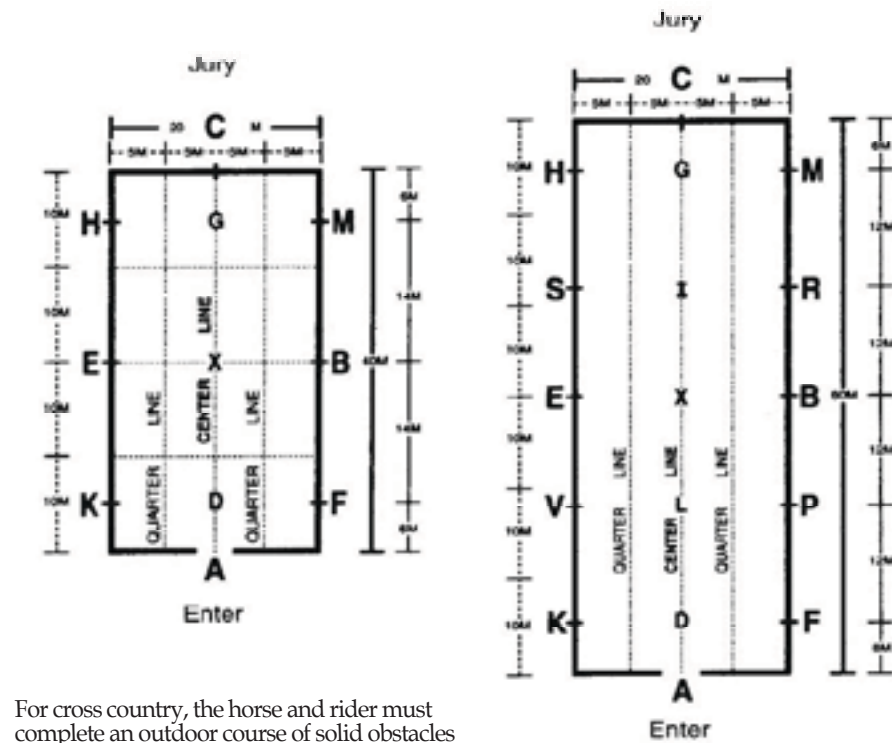
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Eventing has come to the North Dakota Horse Park

What is Eventing?

Eventing is the triathlon of equestrian competition. The three phases are dressage, cross country jumping and stadium jumping. There is a wide range in levels of competition from beginner to advanced.

In dressage, the horse and rider complete a predetermined pattern of movements called a "dressage test" at various gaits (walk, trot and canter) in a marked arena in front of a judge. The dressage tests for eventing are directed by the United States Equestrian Federation and are available at <http://useventing.com/competitions.php?id=15>. The horse and rider are scored based on the rhythm and regularity of the horse's gaits, acceptance of the bridle and rider's cues, accuracy of performing the movements, and the rider's position and seat. A small dressage arena (20x40m) is used in the lower levels of eventing competition. A large dressage arena (20x60m) is used for Intermediate and Advanced levels.



For cross country, the horse and rider must complete an outdoor course of solid obstacles such as logs, banks, ditches and often a water obstacle, over varied terrain. Prior to competition, the rider is allowed to walk the course on foot, but the horse is not allowed to see the jumps until faced with them on course. The levels of competition at a United States Eventing Association recognized show are: Beginner Novice, Novice, Training, Preliminary, Intermediate, and Advanced. The following table describes the maximum jump height allowed at each level, the distance requirement, and speed allowed.

A cross country course will have an optimum time to complete the course, based on the distance and speed recom-

	Beginner Novice	Novice	Training	Preliminary	Intermediate	Advanced
Max. Jump Height	2' 7"	2' 11"	3' 3"	3' 7"	3' 11"	4' 1"
XC Distance Miles	0.87-1.24	0.99-1.25	1.25-1.49	1.36-1.99	1.62-2.24	1.86-2.49
XC approx speed	12 mph	14 mph	16.75 mph	19.4 mph	20.5 mph	21.3 mph

mendation for that level. The rider needs to adjust his/her pace on course to finish as close as possible to the optimum time. The competitor is penalized for finishing too far under the optimum time and for being over the optimum time. The optimum time is used as a safeguard to prevent riders from going at a pace unsafe for their level of experience. Safety equipment for the rider is also very important in eventing. A rider must wear an ASTM approved helmet, boots with a heel, and protective vest when riding cross country.

Stadium jumping is typically the last phase of eventing. The horse and rider complete a course of more colorful, decorative fences in an arena. After jumping solid obstacles on cross country, now the horse must be very careful to avoid hitting any of the easily knocked down stadium rails.



David Bjork and Rocket clear a cross country obstacle at the NDHP

So, how do you determine the winner? After each phase the competitor is given a score in penalty points. You cannot improve your score, but want to avoid adding penalties to your score as you progress through the phases. After dressage your score is given as a percentage, for example 65%. This is subtracted from 100 to give a penalty score of 35. In cross country you are penalized for refusals (the horse stopping in front of the fence,) runouts, (the horse skirting around the outside of a fence to avoid jumping it,) and for being under or over the optimum time. In stadium jumping you are penalized for knocking down rails, refusals, runouts, and for being over the optimum time. The horse/rider combination with the lowest score at the end of the three phases wins.

Members of Alpha Equus English Riders, a non-profit organization to promote English riding in Fargo-Moorhead and surrounding areas, have built cross country courses at the North Dakota Horse Park with the help of generous donations from area businesses and private individuals. The courses offered are very beginner friendly to introduce horses and riders to the sport of eventing. Two divisions are geared toward those new to eventing: Intro level, with jumps up to 18" high; and Starter level with jumps up to 2'. The NDHP also has a beginner novice, and novice cross country course.

2008 was the inaugural year for eventing at the North Dakota Horse Park. AEER hosted two successful schooling shows attracting competitors from across North Dakota and Minnesota. Local riders also provided cross country demonstrations prior to live horse racing during the NDHP race meet.

In cooperation with the NDHP, AEER will be participating a new program for off track horses called "Off the Track and in the Ribbons" Retired Racehorse Incentive Program. Top placing retired racehorses entered in the AEER shows will receive cash awards based on their performance against horses of all breeds.

AEER will be hosting two Eventing competitions at the North Dakota Horse Park in 2009: June 21st, and October 3rd, along with various practice dates to allow riders to school cross country obstacles in a non-competitive atmosphere. Watch the AEER website <http://www.aeerfargo.org/> for more information regarding shows and practice dates.

If you would like more information about eventing:

- In the Fargo/Moorhead area: Alpha Equus English Riders



Aileen Horne and Dancing Deano stadium jumping at the NDHP

at <http://www.aeerfargo.org/>
 • at the regional level: Central States Dressage and Eventing at <http://www.csdea.org/>
 • at the national level: United States Eventing Association at <http://www.useventing.com/index.php>

Terra Van Horn began eventing in 2001 and has competed through training level. Her passion for eventing has led to an interest in cross country course design and building. She designed and directed the building of the cross country courses at the NDHP in Fargo, ND.

North Dakota Winter Show Horse Pull



Above left: Clayton Skoien, Roseau, Minn., driving Buck and Buster, at the ND Winter Show Horse Pull. Above right: Jeff Neidermyer, Knap, Wisc., won first place in the Percentage Pull driving his team, Sam and Dick and third place in the Heavyweight Pull driving his team Smokey and Prince, pictured above. Photography by Jessica Sell, All Event Photography.



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Golden Eagle Hunt Seat Equestrian Team Does Well at Regionals

(Crookston, Minn.) The University of Minnesota, Crookston Hunt Seat Equestrian team had a solid showing at the Intercollegiate Horse Show Association (IHSA) Regionals on Sunday, March 1 in River Falls, Wis. The Golden Eagles ended the regular season as the number two team in the region and took home the Reserve High Point team award.

The Regional Championship began with Nicole Veres (Jr, Random Lake, Wis.) and Kelsey Sherman (Fr, Lansing, Mich.) competing in Novice Jumping, where Veres took fourth place. Heather Fogelson (Fr, Grant, Minn.), competing in Intermediate on the Flat, came in sixth place. In Novice Flat, Veres took third place, Lauren Snively (Fr, Herndon, Vir.) took fifth and Tandra Klein (So, Hazen, N.D.) came in ninth.

"I was very pleased to have all three of the Novice Flat riders make the first cuts and end the season so well," says U of M, Crookston Hunt Seat Coach Brooke Leininger.

Walk Trot Canter ended with Lindy Hausauer (Sr, Moorhead, Minn.) taking the reserve championship and qualifying for the Zone Nine Championships on

March 29. Only the top two riders in each division from each region go on to the Zone Championships. They will be held at Purdue University in West Lafayette, Ind. If Hausauer places in the top two at the Zone Championships, she will move on the IHSA National Championships held in Murfreesboro, Tenn. from April 23-26



Lindy Hausauer

For more information, visit the Golden Eagle Athletics Web site at <http://www.goldeneaglesports.com/>.

The University of Minnesota, Crookston is a NCAA Division II Institution and a member of the Northern Sun Intercollegiate Conference (NSIC). Golden Eagle Hockey is a member of the Midwest Collegiate Hockey Association (MCHA). The Golden Eagle Equestrian team is a member of the Intercollegiate Horse Show Association (IHSA).

\$30,000 donation helps DNR develop day-use parking facility at Forestville/Mystery Cave State Park

The Minnesota Horse Council donated \$30,000 to the Minnesota Department of Natural Resources (DNR) during a DNR Equestrian Advisory Group meeting on Feb. 18.

These funds, along with a \$30,000 match from the Federal Recreational Trail Program, will be used to develop a day-use parking facility at Forestville/Mystery Cave State Park, near Preston, Minn.

Darrell Mead, vice president of the Minnesota Horse Council, presented the check to Joel Stedman, regional manager for the DNR Parks and Trails Division.

"Currently, there is very limited space for day users, and this donation will allow us to make important improvements in customer service," said Stedman.

Courtland Nelson, division director, added that the agency's cooperative working relationship with the Horse Council is an example of a successful public-private partnership.

Forestville/Mystery Cave State Park is the most heavily used, state-owned equestrian facility in Minnesota, hosting approximately 13,000 horseback riders each year. About 8,000 of these visitors are overnight guests in the horse camp, and 5,000 are riders visiting the park for the day.



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Play and Learn Preschool students in Buffalo ND, had a special visitor March 3rd, during the ND Winter Show Western Week. Darcie Basette, Play and Learn Preschool Teacher, asked a Kevin Roehrich to bring a horse, Fred, to preschool to familiarize the children with the large animal and teach them equine safety. Photo story by Jessica Sell, All Event Photography.

Talking Horses

ByKathy Grimes

Recently, I was at a committee meeting for World Animal Day MN. We were talking about the different booths that we are organizing for this event. At the end of the meeting, we went for a walk in the barn to say hello to the horses. We chose two horses and began grooming them. As we brushed them, we continued our discussion about the horse booth at this event. Finally, one of the horses said "Are you going to ask us what we think you should do?" I said "Well of course."

Johnny did most of the talking. He considers himself a professional trail riding horse. One of his concerns is that when people come to ride him on the trail, they do not have a clue about normal horse behaviors. Therefore, his main idea was to explain the different horse behaviors. Here are some of the horse behaviors he thinks we should talk about: Why we breathe into each other's nostrils and why we want to breathe the person's hair? (Teach humans the difference between breathing the hair and eating it; kids don't know the difference.) Why we raise our upper lip when we laugh? Why we get spooked? Why we whinny? Why we wear bits? Why we refuse to go or stop when asked? Why we sleep standing up? Why some horses don't like the hose and a bath? When to give praise; and punishment should not cause real pain.

We spent time talking about praise and punishment. Johnny said that people who come to ride him are often unhappy and expect the ride to take their unhappiness away - their tone of voice is usually harsh and they are impatient; they usually confuse him. After our talk on praise, I thought it might be good to reflect on how I praise not only horses but all animals.

Here are some of my thoughts on praising animals:

First, it must be sincere and flow from the heart. Praise is not an emotion; it is a tool to be used to help your friend know when they have done something right.

Secondly, praise can take the form of words, treats and touch or a combination of all three. If you are using treats with words such as "good boy" then your horse might begin to associate the treat with those words. Be careful what words you use with the treats. For example, if you say good boy to your horse out on the trail and he has associated "good boy" with treats, he might stop the ride and expect a treat.

Thirdly, smile when you are giving praise. One of the concerns of my animal clients is how often they see unhappiness in the humans around them. I think one reason is that when we are working with them, we are so focused that we forget to smile. We also can let the events of the world deform us and our thinking.

Finally, breathe deeply. This will help you relax. The more you relax, the more believable you are. Your attitude will help your horse know that all is well.

For me it is not hard to give praise to animals. As I grow in authenticity, I see not only the good I do but also the good that my animal friends do. Over the years, I have found myself falling in love with many wonderful animals. They have helped open my heart. As I was reflecting on praise, I realized how they have given me praise, joy and happiness. It is an honor to telepathically communicate with them and to do energy work on them. As we celebrate the new life of spring that is all around us, I hope you will enjoy the uniqueness of each of your animals.

Happy Spring!
Kathy

AHC Urges Land Managers to use Stimulus Funding for Equestrian Trails

The American Horse Council has asked the National Park Service (NPS), U.S. Forest Service (USFS), and Bureau of Land Management (BLM) to use stimulus funding for trails.

The American Recovery and Reinvestment Act of 2009 signed into law on February 17 appropriates over \$1.7 billion for the NPS, USFS, and BLM that can be used for the maintenance and construction of trails and other infrastructure improvements on public lands.

The AHC recently wrote to NPS Acting Director Dan Wenk, Chief of USFS Gail Kimbell, and BLM Acting Director Mike Pool urging the agencies to allocate a significant portion of stimulus funding to address the current backlog of needed infrastructure improvements on public lands, including maintenance and construction of trails and other facilities that are open to equestrians.

The AHC cited the importance of public lands and trails to recreational riders around the country and the economic impact of the recreational riding community on the national economy. "The recreational horse industry contributes \$11.8 billion a year

directly to the economy and directly employs nearly 130,000 people nationwide. Indirectly the industry contributes an additional \$20.1 billion and generates another 307,000 jobs. That is significant and extremely important in these economic times," said AHC President Jay Hickey.

The NPS, USFS, and BLM have yet to finalize spending plans for this recently appropriated money. "An opportunity exists for equestrian groups to provide input to land managers in their states and communities on how this money should be spent," said AHC Legislative Director Ben Pendergrass, "and recreational riders must work with these federal agencies to ensure that equestrian trails are among the projects to benefit from these funds."

The AHC encourages members of the equestrian community who use these public lands to contact their local Ranger Districts, Forest Supervisors, BLM field or District offices and NPS Superintendents to work with them to identify projects beneficial to riders in their area. "This is a great chance to improve trails for equestrians and stimulate the economy," said Hickey.

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APRIL EVENTS AND MORE

Call before you haul -- The Valley Equestrian is not responsible for changes to scheduled events

April 3-5: Judy Myllymaki Barrel Horse Workshop at the ND Winter Show Building; Contact: Terri Berg-Crooks, 701-840-8028 www.myllymakibarrelhorses.com

April 3-5: Centered Riding Clinic with Sue Leffler of Ontario, Canada at Wiedemann Stables in Sabin, MN; sponsored by AEER, contact www.AEERfargo.org for more information or email Sara Forness at bisfornes@yahoo.com

April 3: Team penning at Hi Circle Vee Ranch in Isanti, Minn. at 6:30 p.m.; contact (612) 803-5950

April 4: Team sorting sponsored by the Barron County 4-H at the Barron Area Community Center in Barron, Wisc. - contact 715-651-1213

April 4: Red Horse Riders Horse Show at Red Horse Ranch Arena in Fergus Falls, Minn. - contact Tim Crowley at 218-736-7769

April 4: Team sorting at Olmsted County Fairgrounds at 8:30 a.m. in Rochester, Minn. call: 507-754-5249

April 4: ND State 4-H Judging and Hippology Contest at 9 a.m. at the NDSU Equine Center in Fargo, ND; contact Carrie Hammer at (701) 231-5682 or email: Carrie.Hammer@ndsu.edu

April 4: Cowgirls ONLY Ranch Rodeo at 1 p.m. at Birch Coulee Arena near Morton, MN; contact Stacy Hennen at (507) 697-6167 or email: birchcoulee@birchcouleearena.com

April 5: NDSU Fuzzy Wuzzy Horse Show at the NDSU Equine facility in Fargo, ND; contact Tara Swanson at (701) 231-8865 or by email: tara.swanson@ndsu.edu

April 4-5: Central Minnesota Spring Horse Fest at the St. Cloud Civic Center, call 763-972-8005 for more information

April 12-18: Wild Horse Trail Camp near Honobia, OK sponsored by the Appaloosa Horse Club; contact Jane and Riley at 580.244.3232 or email: trailrides@appaloosa.com

April 17-19: Hunter Jumper Clinic starting Friday at 6 p.m. at Sterling Rose Stables in Fargo, ND; contact Pam Harris at (701) 371-7824 or swank07@yahoo.com

April 18: Family Day Ranch Sort at 10 p.m. at Birch Coulee Arena near Morton, MN; contact Tim or Stacy

Hennen at (507) 697-6167 or email: birchcoulee@birchcouleearena.com

April 18: "5th Annual Boots and Ballgowns Dinner and Silent Auction" for the North Dakota Horse Park in their new Cover-All Pavillion at 7 p.m., Fargo, ND; donated items due by April 1; contact Heather Benson, 701-232-3832 or email: heather@hrnd.org

April 18: Dressage Clinic at Otter Creek Farm at 1 p.m. at Wheeler, WI; contact Betsy Jones at (715) 658-1602 or email: jonsbs@chibardun.net

April 19: Dressage Clinic at Otter Creek Farm at 2 p.m. at Wheeler, WI; contact Betsy Jones at (715) 658-1602 or email: jonsbs@chibardun.net

April 18-19: Spring Tune Up Saddlebred Horse Show at Cannon Falls; contact Todd Perkins at (763) 972-6397

April 18&19- AQHA Team Penning/ Sorting & Sheyenne Valley Team Penning at the ND Winter Show Building; Contact: Diane Anderson, 701-252-4020

April 18-19: NDSU Horse Fair from 8:30 a.m. both days; until 6:30 p.m. Saturday and 3:30 p.m. Sunday at the NDSU Equine Center; contact Josh Thorp, Mgr. at 701-541-0281

April 24: Sheyenne Red River Barrel Race at the Red River Valley Fairgrounds Indoor Arena in West Fargo, ND with exhibitions from 4:30 - 6:30 p.m. and start time of 7 p.m.; free admission; contact Shanon Lindberg at 218-790-2654 or mlind@cablone.net

April 24 - 26: MN Horse Expo at the MN State Fairgrounds in St. Paul, MN; for more information contact: 2009 Minnesota Horse Expo information, contact glen@mnhorseexpo.org

April 25: ND High School Rodeo and Wrangler Rodeo at the Red River Valley Fairgrounds Indoor Arena get more info

April 25: Twin Cities Quarter Horse & Appaloosa Horse Sale at 10 a.m. at Twin Cities Horse Sales Cannon Falls, Minn; contact (507) 263-4200

April 25 & 26: Dressage Schooling Show at Otter Creek Farm at 1 p.m. at Wheeler, WI; contact Betsy Jones at (715) 658-1602 or email: jonsbs@chibardun.net
April 24-26: MN Horse Expo at the



April 3-4: Black Hills Arabian Classic in Rapid City, SD; contact Mary Bowden (605) 331-4332 or email maryb453@sio.midco.net

May 8 - 10: Anne Cizadlo Clinic at Southwind Stable in Horace, ND; contact Jeanette Lyon at (218) 494-3309 or email: dressage83@yahoo.com

May 16-17: Double the Fun Arabian Show in Sauk Center, Minn.; contact Debbie Raszler at (701) 725-4692 or email raszlerd@srt.com

May 17: AEER Fun Show at 8 a.m. at the ND Horse Park in Fargo, ND; for more information contact:

May 23: Ranch Rodeo Series 1 at 1 p.m. at Birch Coulee Arena near Morton, MN; contact Stacy Hennen at (507) 697-6167 or email: birchcoulee@birchcouleearena.com

May 23-25: "Spring Spotacular" of the Center of the Nation Appaloosa Horse Club at 7:30 a.m. daily at the Swiftel Center, Brookings, SD; contact Lori Richards, 605-238-5125 or conapclub@hotmail.com or Dorine Bennett, 605-256-4983 or dbennett@svtv.com

April 25: The 4th Annual Legends of Ranching Performance Horse Sale at the Colorado State University Equine Center.

April 26: Endurance Ride Clinic at Canyon Creek MT; contact Drin Becker at (406) 834-3444 or email jkn@3444@smtel.com

May 1-3: NDWS Quarter Horse Show at the ND Winter Show Building; Contact: Jean Fredrich, 701-725-4420

May 1-3: Riding in Lightness Clinic with Susan Norman at the Featherbrook Farm in Corcoran, Minn. Contact Trudy Midas (612) 210-4489 or email: midastr@msn.com

May 3: 2009 Prairie Home Carriage Festival from 10 a.m. - 4 p.m. at Dakota City Heritage Village located on the Dakota County Fairgrounds, 220th Street West in Farmington, MN sponsored by the Minnesota Whips and Wheels; for more information please contact: Steve Crownover at 612-759-4111 steve18787@yahoo.com or Susan

Locking at 651-463-3353

Billings, Mont. - contact (406) 855-5411 or email: llanderson@180com.net

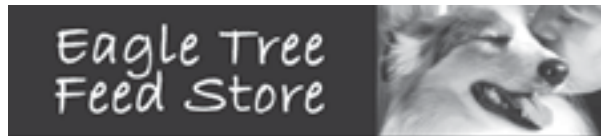
May 24: Team Penning Jackpot at 1 p.m. at Birch Coulee Arena near Morton, MN; contact Stacy Hennen at (507) 697-6167 or email: birchcoulee@birchcouleearena.com

May 30-June 1: The ND Appaloosa Club is sponsoring a Mark Shaffer "Mechanics N Motion" clinic from 9-3 p.m. at the Missouri Ledge Appaloosas in Bismarck, ND; for more information contact Crystal Gandrud at cdgandrud@yahoo.com or (701) 226-5613

May 30 - June 1: Wyoming Arabian Horse Show in Douglas, Wyo. - contact: (307) 234-0968 or email: cwaters@wyoming.com

June 6-8: Dressage and Jumping schooling show in Pierre, SD, with 2 day clinic following, presented by Dakota Dressage and Eventing. Details online at www.DakotaDressageAndEventing.org or contact committee chair Joann at 402-639-3575 or Joann@YourNextSportHorse.com

June 27- 4-H Achievement Days Horse Show at the ND Winter Show Building; Contact: Barnes County Ext. 701-845-8528



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Introducing MN Hooved Animal Rescue Foundation

"A concerned neighbor called me about a downed horse that had been abandoned at a neighbor's house; no one knew what was wrong. The neighbor, unemployed with five children, couldn't afford food for the horse. She called a veterinarian and the police and the horse died with the vet in attendance. The horses had no shelter or food. The police took them into custody and Wisconsin is prosecuting the owner." This is one of the many stories Drew Fitzpatrick shares about her work as an investigator and director of Minnesota Hooved Animal Rescue Foundation in Zimmerman, Minn.

Fitzpatrick is a Minnesota State Humane Agent: that means that in an area where there would be no agent, she fills that role. One becomes an agent by training, earning law enforcement credits, etc. Fitzpatrick has been an agent for about 10 years.

"I work with county agencies and stuff. I work with social services and child protection: if they're not taking care of their animals they're probably not taking care of their kids," said Fitzpatrick. "It's like teachers, we have to report if we've seen stuff. I've gone on cases where

animals are abused; it's easier to see because they're outside and not wearing clothes."

MN Hooved Animal Rescue has a budget approximating \$80,000 to \$100,000 annually. "When it comes in we spend it! Right now, money isn't coming in and we have to do with less. There are many harder decisions when we don't have the money. Vaccinations, dental floats are needed. Approximately \$4,000 every year is spent on vaccinations and that is when we buy the tanks and I administer the vaccine myself," said Fitzpatrick, who over the years has learned many cost-cutting tasks. MHARF is funded with multiple events each year, some annual events, adoption fees for horses, private donations, once in a while a grant is written but Fitzpatrick admits it's hard to find time to do grantwriting.

"We publish a newsletter and people pay \$25 a year for that; we have 1200 subscribers a year and have done this for 15 years. We started making it in a church with hand-cranked mimeograph machine. We did the layout on blue boards. Now it's made with desktop publishing and it goes to

a printer, it's all laser. We encourage people to share the newsletters which are usually now about 8 pages," said Fitzpatrick.

One of the best fundraisers MHARF does is the Trainer's Challenge. "It's a very important thing we started last year. It is an all volunteers event. I came up with this stupid idea and the volunteers made it into a good one where we take an untrained horse - it's really unadoptable. For a \$25 application fee, trainers take one of our horses home and they have 90-100 days to work with them. Sometimes there are coalitions that get together and train. All the horses are sold to pre-qualified owners at the end of the training.

Trainer's Challenge is planned for Aug. 22, 2009 at Leatherdale Center on the University of Minnesota Campus.

MHAR places about 125-1500 horses a year through their all volunteer organization. For more information or to volunteer, call Drew Fitzpatrick at Minnesota Hooved Animal Rescue call (763) 856-3119 or check out the web site: http://www.mnhoovedanimalrescue.org

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The Valley Equestrian introduces Perdita for adoption.



Perdita is a wonderful chestnut leopard Appaloosa/ Arabian cross mare. Born in 1997. She is very intelligent and has excellent ground manners. She has had 60 days training, and we are continuing with her education this spring. Please call Tanya Mueller at 320-260-3571 or timueller21@yahoo.com or her foster mom, Tami Seelen at 320-253-5869. Available for adoption through: MN Hooved Rescue www.mnhoovedrescue.org

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Churchill Downs Implements Safety/Welfare Policies

By Blood-Horse Staff

Churchill Downs Incorporated has announced a series of new rules and policies designed to enhance the safety and welfare of jockeys and horses. The measures will be in place at Churchill Downs racetrack in advance of the this year's Kentucky Derby and will include standardized third-party testing of track surfaces and comprehensive testing of all winning horses for more than 100 prohibited drugs.

The safety initiatives will be implemented at Churchill Downs effective opening day of its 2009 Spring Meet on Saturday, April 25, and will be phased in at all other company racetracks - Arlington Park in Arlington Heights, Ill.; Calder Race Course in Miami Gardens, Fla.; and Fair Grounds Race Course & Slots in New Orleans - by the start of their respective 2010 race meets.

In development for nearly a year, the "Safety from Start to Finish" initiative is designed to incorporate new health and wellness measures, as well as long-standing safety policies and standards, under a single formalized initiative to serve as a blueprint for all CDI facilities.

The key safety initiatives that will be in place at Churchill Downs prior to Kentucky Derby 135 are as follows:

- Independent, standardized third-party testing and monitoring of track surfaces;
- "Supertesting" of all winning horses for more than 100 performance-enhancing drugs;
- Age restrictions requiring Thoroughbreds to be at least 24 calendar months of age before becoming eligible to race;
- The freezing and storage of equine blood and urine samples to allow for retrospective testing;
- The banning of steroids;
- Limits on the number of horses allowed to compete in certain races;

- The prohibition of "milkshaking", which results in excessive levels of total carbon dioxide in Thoroughbred racehorses;
- Prohibiting the transport of horses from CDI facilities for slaughter;
- The banning of unsafe horseshoes, including front shoe toe grabs longer than two millimeters;
- The use of low-impact riding whips with limited usage rules;

- The presence of on-site medical personnel, equipment, and state-of-the-art equine ambulances;
- Immediate online access to jockey medical histories for emergency medical personnel;
- \$1 million in catastrophic injury insurance coverage for jockeys;

- Mandatory and uniform reporting of equine injuries to the Equine Injury Database System, thereby assisting in the compilation of statistics and trends to improve safety conditions around the country;
- A professionally designed and installed safety rail on the inside of the dirt course;
- Mandatory usage by all jockeys, exercise riders and other on-track personnel of safety vests and safety helmets that meet internationally acknowledged quality standards;

- 3/8-inch foam padding on all parts of the starting gates;
- Significant financial support for equine retirement programs;
- Inspection of all horses by regulatory veterinarians prior to and following all races;
- Review of security procedures around barns and other racetrack backstretch areas;

- Continued maintenance of protocols for the treatment of horses that have been injured during racing or training, to ensure the most humane treatment possible; and
- Mandatory, independent, and complete necropsies of any horse that dies as a result of an injury sustained while racing or training at Churchill Downs.

"Based on historical records, we believe there has only been one catastrophic injury among the 1,710 horses that have competed during the 134 runnings of the Kentucky Derby, but even one is too many," said Bob Evans, president and chief executive officer of Churchill Downs Incorporated.

"While the Kentucky Derby is the world's most important horse race, we want to implement changes that will improve

safety not just for that race, but for all of the jockeys and horses that compete annually in the over 4,000 races conducted at our four racetracks.

"Over the past year, a great deal of important work and study has occurred on safety issues in our industry," Evans continued, noting that the announcement was the result of cooperation among many different entities within the industry, including The Jockey Club, Thoroughbred Owners and Breeders Association, Racing Medication and Testing Consortium, Breeders' Cup, Keeneland Race Course, NTRA, American Association of Equine Practitioners, and horsemen. "We are optimistic about the NTRA's new Safety and Integrity Alliance program. We hope the NTRA is able to certify all three Triple Crown tracks prior to this year's Kentucky Derby, Preakness Stakes and Belmont Stakes races."

The following information provides additional detail on some of the key safety rules and policies announced March 2:

Track surface testing

CDI is expanding its existing testing of track surfaces to implement regular, standardized, third-party testing of its race-tracks, including a battery of laboratory tests of track surfaces and ground-penetrating radar to ensure track consistency and integrity. CDI has secured the services of the world's top track surface researcher, Dr. Mick Peterson, a University of Maine professor of mechanical engineering who has developed an innovative robotic hoof device that duplicates the force and speed of a horse as it runs on a racetrack. Data generated by these and other tests will help to ensure that CDI tracks maintain safe and consistent track surfaces for both horses and jockeys. The company is also a founding member of and financial contributor to the new Racing Surfaces Testing Laboratory, which is identifying safe practices for the future by facilitating and advocating measurements of track safety effectiveness.



Drug "supertesting" of all winning horses

The winning horse in every race at CDI tracks will undergo a battery of "supertests" recommended by the Thoroughbred Owners and Breeders Association ("TOBA"). The TOBA "supertests" screen for more than 100 drugs - far more than in standard testing. This will not only ensure that Thoroughbreds in competition receive safe and warranted medications, but it also increases the integrity of the outcome of wagering on each race.

Age restrictions

For the purposes of competition, all Thoroughbreds foaled in the Northern Hemisphere - regardless of their actual month and day of birth - turn one year older on Jan. 1. CDI is instituting a policy by which Thoroughbreds must be at least 24 calendar months old before they are permitted to race, in the hopes of promoting healthy and strong equine athletes that can enjoy long, competitive careers. Previously, Thoroughbreds competing at CDI tracks were allowed to race at the official age of 2 years, regardless of their actual date of birth.

Sample freezing for retrospective testing

CDI will begin the practice of storing frozen blood and urine samples of racehorses to allow for retrospective testing in the event of suspicious circumstances, an initiative currently being funded by The Jockey Club. The company will work with the Kentucky Horse Racing Commission to adopt the Racing Medication and Testing Consortium ("RMTC") program for frozen storage and retrospective "supertesting" as necessary.

Steroids banned

CDI has adopted the Association of Racing Commissioners

International Model Rule on androgenic anabolic steroids that was based on RMTC recommendations. This rule effectively eliminates the use of all anabolic steroids in the training and racing of Thoroughbreds.

Limits on number of horses allowed to compete in certain races

CDI has extensively examined the issue of "field size," or the number of horses permitted to compete in any given race. The studies have taken into account the age of the horses competing, the length of the race, the surface on which the race is conducted, the position of the starting gate relative to the track's first turn, the width of the racetrack, the radius of the racetrack's turns, and other dimensional attributes. For many years, CDI tracks have limited the field size of certain races based on these variables. After further review, Churchill Downs will now limit field sizes in additional races, including 4 1/2-furlong dirt races. Those races will now be limited to 10 starters instead of the previous maximum of 12. This rule, implemented due to the short run into the first turn, will be in effect as of the 2009 Spring Meet at Churchill Downs. In addition, Arlington Park and its horsemen will consider starting 4 1/2-furlong races at the 5-furlong marker and finishing them at the 1/16-mile pole to allow for a longer run into the first turn.

After thorough analysis and consultations with owners, trainers, and jockeys, the field size for the Kentucky Derby will remain unchanged at a maximum of 20 horses, a limit that was put in place after 23 horses competed in the 1974 Kentucky Derby and 21 horses competed in 1981. "We are focused on action that we know will make a difference," Evans said. "Our priority remains on the enhancement and standardization of practices that will have a daily impact on the health and safety of the maximum number of horses and jockeys that compete at Churchill Downs Incorporated tracks."

As in all sports, there's an inherent safety risk involved in horse racing," said Jim Gates, general manager of Churchill Downs racetrack and the leader of the "Safety from Start to Finish" initiative. "We firmly believe that the measures and policies we've put in place will help to minimize that risk and better ensure the safety and well-being of our athletes. We're passionate about this commitment, and we'll continue, as an industry leader, to do what's right to reduce injuries and improve the integrity of the sport."

The safety initiatives announced as part of "Safety from Start to Finish" will continue to evolve. "There are a number of other important safety initiatives that are still in development, and that we hope to launch later this year," Gates said. Those include:

- Out-of-competition drug testing;
- The introduction of safety reins;
- Jockey health and wellness programs;
- Uniform licensing of those involved in racing; and
- Ongoing safety and welfare education and training of those involved in racing.

"We also have recognized that we need to do a better job of communicating to our fans and the general public what our industry has done and is doing to maximize safety," Gates added. "To that end, we have created an interactive, educational 'Safety Center' that is currently on display at Churchill Downs' Gate 17. The Center utilizes audio, video and actual material and equipment samples to educate racetrack guests about the numerous policies and procedures in place to ensure the safety, security and well-being of horses, riders, and on-track personnel. The Centers may be added at other CDI racetracks at a future date."

The final cost of the safety measures has not been finalized, but is expected to exceed \$1 million annually - a figure that is in addition to the millions already spent annually on safety at CDI tracks.

For more information about the Churchill Downs "Safety from Start to Finish" initiative, please visit the Safety Center at Gate 17 at Churchill Downs racetrack, or log on to www.churchilldowns.com/safety.

A New Home for Tatonka:

By Katie Luth

A three year old bay paint arrived at Littleton Veterinary Clinic in Littleton, CO, with a severely lacerated front leg. The current owners ran horses with a business bend. The horse without a barn name was intended for a Colorado Springs man who didn't want to risk surgery on an uncertain outcome. As a feedlot horse from Iowa, a plan was set for training



and a sale. As we all know, plans change. Now the owners' decision stood with euthanizing. I was a veterinary assistant,

learning everything I could from a well-respected doc. Standing before me was a beautiful Bay Tobiano Paint horse with a very large bandage on his leg. His eyes were so gentle. I looked at his soft eyes, and my heart melted. I spent the night in his stall.

I talked to the owners and they said that they would sign ownership over to me because I had agreed to take care of him and give him a good home. I jumped at the chance. With ownership transferred, the surgery was on.

The injury required surgery to repair his lacerated right front superficial digital tendon, now sliced in half. The cut lay into his deep digital flexor tendon and tendon sheath. The tendon sheath issue brought concerns for a severe risk of infection.

I stood in that room for about four hours with him just cuddling his head and rubbing him from head to hoof. He kept pushing his head into my chest anytime I would stop. The bond was easily made.

His papered name, Dial the Midnight Oil, didn't fit. He

reminded me of the powerful, strong buffalo that roamed the prairies with the Native Americans. Paints often carry names of such a life. Tatonka, the Lakota Sioux name for buffalo, stood well with his soul.

With two hours of suturing behind us, the rehabilitation began. For the next six months he was confined to a 12 x 12 foot stall in his new home. A cast restricted movement, essential to a successful result. After two months, a steel Kimsey split replaced the cast. The splint kept the hoof at a downward angle to keep as much stress off the tendon as possible. I changed his bandage twice a day every day for four more months.



We went back to the clinic for his check-up to have the splint removed and special shoes fitted. The surgeon was surprised at Tatonka's progress. There was still a bit of scar tissue, but the tendons healed well.

The heel support shoe had an extension behind the shoe that bent at a 90 degree angle from the ground, topped by a U-shaped cup. Located directly beneath the fetlock joint, the cup could be moved up or down to allow for more or less support. This allowed us to hand walk, stretching the tendon to normal length without risk of damaging the healing.

After another six months of progressively lowering the fetlock support, Tatonka was ready to walk on his own. It took three years to be able to ride him; I was in no rush.

What began as an expectation for death offered both of us a new beginning.

HOW THE 2009 FEDERAL STIMULUS PACKAGE WILL AFFECT AGRICULTURE

Source: C. Robert Holcomb, agricultural business management educator with University of Minnesota Extension Media Contact: Catherine Dehdashti, U of M Extension (612) 625-0237, ced@umn.edu

ST. PAUL, Minn. (3/10/2009) - The American Recovery and Reinvestment Act of 2009 was signed into law by President Obama on Feb. 17, 2009. The \$789 billion legislation includes tax cuts, additional spending programs, aid to states, students, schools, the unemployed and communities. This legislation is intended to impact many areas of the economy including the agriculture industry.

The new stimulus legislation makes over 300 changes to the existing IRS code. Two of the most notable changes that will impact agriculture is an extension of special or bonus depreciation and an increase in the section 179 deduction.

The 50-percent special or bonus depreciation provision expired at the end of 2008. The new legislation extends the time period for 50-percent bonus depreciation to include qualifying property acquired and placed in service in 2009. The new legislation also extends 50-percent bonus depreciation through tax year 2010 for property with a recovery period of 10 years or longer, transportation property, and certain aircraft.

The section 179 deduction limit was scheduled to be \$133,000 with a qualifying property limit of \$530,000 for tax year 2009. The new stimulus package changes the maximum section 179 deduction to \$250,000 with a qualifying property limit of \$800,000 for tax year 2009.

One additional issue the stimulus legislation modified was the carry back period for a net operating loss (NOL). Typically, the carry back period for a NOL is two years. The stimulus package allows a qualifying entity to carry the NOL back up to five years. This carry back provision would only be eligible for a net operating loss incurred during tax year 2008.

Always consult with your tax advisor to examine your individual situation. This information is offered as educational information only and not intended to be legal or financial advice. For questions specific to your farm business, consult with your tax preparer.

Publication References: Quickfinder Handbooks/Thomson Reuters. Stimulus Plan Summary Table. http://www.quickfinder.com/intranet-files/164593/QF%20American%20Recovery%20and%20Reinvestment%20Act%20of%202009%20table-w%20logo.pdf National Association of Tax Professionals (NATP). NATP's Summary of the American Recovery and Reinvestment Act of 2009. http://www.natptax.com/2009recoveryact.pdf CCH Tax Briefing: American Recovery and Reinvestment Act of 2009. http://tax.cchgroup.com/Legislation/House-Senate-Recovery-Act-2009.pdf

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Due to wanting to retire I have several Pintabian mares, filly's, and a black and white stallion prospect for sale. Would like to place them in serious Pintabian breeding homes. 320-283-5933 after 8 p.m.

Miniature Mare for sale, 2 yrs. old, Tobiano, Registered, \$500. Can be seen at the Minnesota Horse Expo in stalls 143! Call Karen at 763-682-5324 or karens-horse@charter.net

Wanted, well-broke, been there, done that mare for riding and driving. Nothing under 8 years please, the older the better. This mare needs to be slow and steady, 14.1 to 14.3 hands. Healthy and sound with excellent manners for a permanent caring home. As long as I'm asking, black and white pinto would be a big plus. Please call Tammy at 218-790-6056

Your own Pintabian. I have 3 black purebred Arabian mares (Pintabian Outcross papers) for on farm lease. Will be bred to Dakota Gambler (Black tobiano Pintabian Stallion). Call 320-283-5933 after 8 p.m.

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Join the fun! Between shows this Spring and Summer, join the Sunday Ladies Horse Habit Support Group! We've been meeting every Sunday thru this last (#!*@!?) Winter season. From 10 till noon every Sunday morning, ladies both younger and older than me (58!) join me to ride, drive, lounge, laugh, sometimes cry.... maybe from laughing so much, and we have horse fun! For the price of a private lesson (\$40), I supply the coffee, munchies are potluck, and the morning takes on a life of its own. Some haul their horse in, others use mine, come join the fun! Call Karen at 763-682-5324

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Horse Camp 2009

Dancing Sky Ranch horse camp is an eventful and fun week of horses and friends! Camps are instructed by Shana Wright the Ranch Manager at DSR. Dates: May 26-30 & August 15-19 Mother Daughter Camps Upon Request! Ages: 10-17



Activities: Horseback Riding, Swimming, Camping Out, Trail Rides, Horse Show, Bonfires and Karaoke, Volleyball, Game Night and other fun events. **Facilities:** Riverside Log Cabin with shower and bathroom-stove and microwave - and TV for movies! We have a 150' x 250' outdoor arena, 60' round pen, and Hundreds of trails to ride on. **Horses:** Campers will be provided a horse that best suits them; they are welcome to bring their own horse as well. There are 14 horses to choose from at the ranch. *We will teach campers how to properly care for their horses from feeding and grooming to saddling and riding. We will be riding in the arena and working on horsemanship as well as riding



on the trails. Private riding lessons are available as well for those who want to further their riding abilities! * **Food:** All meals are home cooked and garden fresh. One night campers will help us make pizza and popcorn for the movie! Please call Shana for more information at: 218-285-3433 or 763-567-9169!

See You At Camp!

Cowboy Poetry

with Orv Alvshere

EASTER SUNRISE SERVICE AT HOLLYWOOD BOWL

OUTDOOR WORSHIP IMPRESSIVE FOR THOUSANDS Several interesting tickets came to my desk at work Where my soldier duty was the Army Battery Clerk. The package contained outdoor amphitheater reserved seats; Those tickets would become one of my most memorable treats. Twelve soldiers were invited to the Hollywood Bowl, A pre-dawn Easter morning arrival would be our goal. We arrived at a most unusual time: 5:21 Starting time was one-half hour - prior to the risen sun.

AN UNFORGETTABLE EASTER SUNRISE SERVICE Arriving at the Bowl, nestled below the mountain cliff, Checking our tickets and seat numbers, wondering if We would be in the back row and extremely far away. We were then, ushered to the middle, so, our fears allay. We could see the speakers, choir, and scenery very well. There was an unexpected surprise that we would retell, Of an Easter sunrise experience second to none.

LETTERS AS TALL AS A TWO-STORY HOUSE Above the podium, we saw the Bowl advertising sign; Of alpha characters high up and distant, near the skyline, Each letter was as tall as a two-story house in height. The name "HOLLYWOOD" could then be read in the dawning light, East person was awestruck, when the tip of the sun appeared; From above the sign. It was a sight that's always revered. A keepsake, "momentous" moment, to each and everyone; Watching the progressive sunrise, and then, the risen sun.

A SYMBOL HELPS US UNDERSTAND EASTER It was then we knew that a 5:21 a.m. start Was strategically planned specifically to impart An awe inspiring milestone to carry through life. The event was moving, it was impressive, it was rife With emotion. The sun rose directly, over the sign. The Hollywood Bowl was built, facing east, in direct line So that in rapt attention, we could view the risen sun; And find an Easter 'connection' to God's Risen Son.

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