Hello Northeast Ohio Counties!

Hope you’re staying warm! The NWS has declared a Wind Chill Warning for Northeast Ohio through Thursday with possible wind chills reaching -35 degrees Fahrenheit. Frostbite can effect exposed skin quickly at those temperatures. Stay safe and make sure that livestock have shelter from the winds and the water troughs stay heated.

The government shutdown was ended last Friday, at least for the time being, and the USDA has extended its deadline for farm aid. If that affects you, check out the article in this weeks edition. Have a safe week!

Lee Beers  Andrew Holden
Trumbull County  Ashtabula County
Extension Educator  Extension Educator
Northeast Ohio Agronomy School Returns February 20, 2019

OSU Extension will be hosting the Northeast Ohio Agronomy School again in 2019! A wide variety of topics will be discussed throughout the day including weed management, insect control, agronomic decisions for soybeans, and updates to the Tri-State Fertility guide. Speakers for this year's event include Mark Loux, Andy Michel, Steve Culman, Laura Lindsey, Anne Dorrance, Origin Malts, and presentations from our sponsors.

We're in a new location this year – The Agronomy School will be held at the Bristolville Community Center in Bristolville, OH. Cost for the program is $15/person and includes snacks, lunch, and handouts. Pesticide, fertilizer, and CCA credits will be available. For more information, or to register call 330-638-6783.

USDA extends deadline for farm aid to Feb. 14 after shutdown

By: Humeyra Pamuk
Source: https://www.reuters.com/article/us-usda-farming-aid/usda-extends-deadline-for-farm-aid-to-feb-14-after-shutdown-idUSKCN1PM27Q

WASHINGTON (Reuters) - U.S. farmers now have until Feb. 14 to apply for federal aid designed to offset the impact of retaliatory Chinese tariffs on American crops, the U.S. Department of Agriculture said on Monday, after delays caused by the month-long government shutdown.

The previous deadline for the aid program, officially known as the Market Facilitation Program (MFP), was Jan. 15. But a partial 35-day government shutdown that ended last Friday had delayed the application and payment processes for the aid.

“If you are a farmer or rancher whose commodities have been directly impacted by tariffs, you now have until February 14 to submit your application,” USDA said in a tweet.

The Trump administration last year pledged up to $12 billion in aid to help offset some of the losses for crops hit by retaliatory Chinese tariffs imposed in response to Washington’s tariffs on Chinese goods.

A USDA spokesperson on Monday said the department has as of Monday paid out a total of $5.94 billion to farmers in trade aid, with the top five commodities that received aid being soybeans, corn, wheat, dairy and sorghum.
The top five states that received aid were listed as Illinois, Iowa, Kansas, Minnesota and Nebraska.

China had zeroed in on U.S. farmers with tariffs after President Donald Trump imposed duties on $250 billion worth of Chinese goods last year as part of his vow to cut the U.S. trade deficit with China.

Beijing slapped a 25 percent tariff on U.S. soybeans in retaliation. That effectively shut down U.S. soybean exports to China, worth around $12 billion last year.

With China typically taking around 60 percent of U.S. supplies, the loss of that export market has left farmers struggling with a supply overhang.

Separately, the USDA will release several key grain reports on Feb. 8 including quarterly U.S. grain stocks, winter wheat seedings and a final report on 2018 crop production, the department’s chief economist told Reuters via email on Monday.

U.S. shutdown costs pegged at $3 billion

The reports, which were delayed by the partial U.S. government shutdown that ended on Friday, were originally scheduled for release on Jan. 11. The USDA also plans to release a monthly crop supply/demand report on Feb. 8.

Traders are also awaiting data on U.S. export sales of grain, beef and pork, which the USDA reports on weekly. Those weekly reports were suspended during the government shutdown.

Traders are also keen to see backlogged weekly Commitments of Traders reports from the U.S. Commodity Futures Trading Commission, the main futures regulator. This data offers a look at whether speculators and hedgers hold net long or net short positions in various derivatives, including CBOT grain and oilseed futures. Also pending are monthly USDA updates on winter wheat condition ratings for key states in the southern Plains and Midwest.

Sales to Cooperatives Under the New Tax Law

By: Barry Ward, Director, OSU Income Tax Schools, Leader, Production Business Management

Source: https://u.osu.edu/ohioagmanager/2019/01/28/sales-to-cooperatives-under-the-new-tax-law/

Upon passage and signing of the Tax Cuts Jobs Act in December 2017, Cooperatives suddenly had a decided advantage in buying over “independent” buyers of ag commodities. The new tax law had somewhat inadvertently included a “grain glitch” (which would have affected more than
grain sales) that had effectively allowed for a 20% deduction on gross sales which conferred a
decided advantage over sales to other non-Cooperatives. These sales to non-Cooperatives
would only be allowed the QBID deduction as discussed previously in this article which
effectively a 20% deduction on net income from those sales. With much hand wringing and
angst in the ag sector, congress finally got around to passing a “fix” to this “glitch”.

The “Consolidated Appropriations Act 2018” signed on March 23, 2018 “fixed” this inequity and
but added more complexity to the reporting of sales to cooperatives. The 20-percent deduction
calculated based upon their gross sales was eliminated and replaced with a hybrid Section
199A deduction. For those with sales to both cooperatives and non-cooperatives it will likely add
some additional paperwork burden.

To determine the IRC Section 199A Deduction for sales to cooperatives, patrons first calculate
the 20 percent 199A QBI deduction that would apply if they had sold the commodity to a non-
cooperative. Second, the patron must then subtract from that initial 199A deduction amount
whichever of the following is smaller:

1. Nine (9) percent of net income attributable to cooperative sale(s) OR
2. Fifty (50) percent of W-2 wages paid to raise products sold to cooperatives

Lastly, the allocable QBID deduction from the cooperative (up to 9%).

Sales to coops may result in a net QBI Deduction. The net deduction may be greater than 20%
if the farmer taxpayer pays no W2 wages and the cooperative passes through all or a large
portion of the allocable QBI to the patron. Or the net deduction may be equal to 20% if the
farmer taxpayer pays enough W2 wages to fully limit their coop sales QBI deduction to 11% and
the coop passes through all allocable QBI. Or the net deduction may be less than 20% if farmer
taxpayer pays enough W2 wages to fully limit their coop sales QBI to 11% and the coop passes
through less than the allocable QBI.

The following examples illustrate how patrons calculate the QBI deduction at the individual level.

**QBI Deduction for Co-op Patron’s Sales—No Wages Paid**

Pat Patron, a single taxpayer, is a member patron of Big Co-op. In 2018, he sold all his grain
through Big Co-op. Big Co-op paid Pat a $230,000 per-unit retain paid in money (PURPIM) and
a $20,000 end-of-year patronage dividend. Thus, in 2018, Pat received $250,000 ($230,000 +
$20,000) from Big Co-op for his grain sales. Pat also had $200,000 in expenses, which did not include any W-2 wages. Pat had no capital gain income in 2018, but he received wages from an outside job. His taxable income was $75,000.

Pat’s 2018 QBI is $50,000 ($250,000 − $200,000). Pat calculates a $10,000 (20% × $50,000) tentative QBI deduction. Pat’s taxable income is below the $157,500 threshold for single taxpayers, so his QBI deduction is not limited by the W-2 wages limitation. Because all of Pat’s tentative QBI deduction is attributable to qualified payments he received from Big Co-op, Pat must reduce his QBI deduction by the lesser of

1. $4,500 (9% × $50,000), or
2. $0 (50% of $0 W-2 wages attributable to Pat’s co-op payments)

Because Pat paid no wages for his grain business, he does not have to reduce his QBI deduction. Pat claims the $10,000 QBI deduction.

Pass-Through Deduction

The facts are the same as in Example 1, except that in 2018, Big Co-op also allocated a $2,500 deduction to Pat for his share of the co-op’s QPAI. The deduction does not exceed Pat’s taxable income after subtracting his QBI deduction ($75,000 − $10,000 = $65,000). Pat’s QBI deduction is $12,500 ($10,000 + $2,500).

QBI Deduction for Co-op Patron’s Sales—With Wages

The facts are the same as in Example 1, except that $25,000 of Pat’s $200,000 in expenses were W-2 wages that he paid to an employee. Pat’s tentative QBI deduction is still $10,000 (20% × $50,000). However, he must reduce his QBI deduction by the lesser of the following:

1. $4,500 (9% × $50,000) or
2. $12,500 (50% × $25,000) Pat has a $5,500 QBI deduction ($10,000 − $4,500).

Transition Rules for Sales to Cooperatives

Also as part of the “grain glitch” fix in March of this year, a transition rule was included in the Code regarding qualified payments made by a cooperative with a year that began in 2017 and ended in 2018 (Fiscal Year Cooperative). This provision indicates that any payments received
by a patron (farmer) during 2018 that is also included in the cooperatives taxable year ending in 2018 is not allowed to be used in calculating Section 199A.

The farmer will simply receive the DPAD passed through by the cooperative for that year (if any) and be allowed to only deduct that on their tax return. None of the qualified payments made to the farmer during the cooperatives fiscal year ending in 2018 are allowed for QBI. In other words, the farmer selling products to a cooperative with a fiscal year ending sometime in 2018 prior to December 31, 2018 will not be able to claim the sales prior to the fiscal year end date as QBI for purposes of the QBI deduction. Not a great deal for farmers with sales to cooperatives prior to the cooperative’s fiscal year end date.

Many cooperatives issued a Section 199 DPAD deduction in December of 2017. This means that these farmers got a deduction in 2017 when rates were higher, however, due to the transition provision, these farmers will perhaps not qualify for much, if any Section 199A deduction in 2018 AND not receive any DPAD from the cooperative since it was “pushed” out in 2017. This is what we may call a “double whammy.” The reason it may be so drastic is that many grain farmers receive most of the proceeds from their grain sales in the first few months of the year and then simply have little or no sales the remaining part of the year.

The bottom line is that farmers who sell to a cooperative may not get the deduction they were planning on this year due to the transition rule.

This also means that the cooperative will need to report to the patron the amount of qualified payments made to the patron in 2018 that was included in the cooperative’s Section 199 computation from January 1, 2018 to the last day of the cooperative’s fiscal year ending in 2018.

The New Tax Law and the New Business “Qualified Business Income” Deduction

By: Barry Ward, Director, OSU Income Tax Schools, Leader, Production Business Management


The new tax law known as the Tax Cuts and Jobs Act (TCJA) was signed into law on December 22, 2017 and will affect income tax returns for all of us for 2018 (to be filed in the next few months). The headline pieces of the new tax law include new tax brackets, higher standard deductions, elimination of personal exemptions and a new corporate flat tax rate of 21%. This will amount to lower total federal income tax for the large majority of taxpayers and C-corporations. Parts of the new tax law will make tax preparation simpler while parts will add complexity to the process.
With the new lower tax rate for corporations (specifically C-corporations) of 21% (a flat 21% rate) this replaces the old graduated tax brackets for C-corporations that started at 15% and topped out at 35%. The new lower tax rate for C-corporations may have created a decidedly uneven playing field if the new tax law hadn’t included a new deduction for all other businesses. This new Qualified Business Income Deduction (QBID) (sometimes referred to as the Pass-Through Deduction) is a 20% deduction of a businesses’ Qualified Business Income (QBI). Without this, businesses across the U.S. would have been strongly considering a change to a C-Corp structure for income tax purposes. With this QBID, the playing field between the different tax entities is mostly re-leveled. There may be inequalities that show up with the new tax law as it relates to business entity selection but it may take some time for these inequalities to reveal themselves.

The new Qualified Business Income Deduction is laid out in Section 199A of the Internal Revenue Code (IRC). This new deduction has also been referred to as the 199A Deduction, the §199A Deduction for Pass-through Entities, the Business Deduction, the QBI Deduction, the Pass-through Entity Deduction, the Pass-through Business Deduction and other names. Each of these names refers to the same new deduction.

The QBID is a deduction in the amount of 20% that is allowed for “pass through entities” – sole proprietorships, partnerships, and S corporations (Limited Liability Companies (LLCs) filing as one of the afore-mentioned are included).

To qualify for this 20% deduction, qualified business income must be earned from what is termed a “qualified trade or business.” The deduction reduces taxable income and is 20% of “qualified business income” (or 20% of taxable ordinary income, whichever is less). The deduction is claimed on the individual’s tax returns whether an individual itemizes or does not itemize personal deductions on Schedule A. This deduction is classified as a “below-the-line” deduction as it is taken after adjusted gross income is calculated.

Net Farm Income from Schedule F qualifies for this deduction. Depreciation recapture income and certain rental income also qualifies. Capital gains income does not qualify. The key consideration for farmers is that Net Farm Profit (if any) from Schedule F does qualify for the deduction.

For higher income filers there are limitation phase-ins for this deduction. This deduction is fully available for individuals with taxable income of less than $157,500 for single filers and less than $315,000 for joint filers. (Filers above these thresholds can also qualify if they meet certain criteria.) The deductible amount for EACH qualified trade or business is 20% of the taxpayers qualified business income (QBI) with respect to each trade or business or 20% of the taxpayer’s taxable income, whichever is less.
Example:

You are a sole-proprietor (married filing jointly) and you make $100,000 in net farm income (Schedule F income) but with the new standard deduction ($24,000) your taxable income is $76,000 (assume the Schedule F net farm income is the sole source of income).

Your deduction is the lesser of:

20% of $100,000 = $20,000
20% of $76,000 = $15,200

Deduction is $15,200

Your taxable income in this simple example will be $60,800 ($100,000 -$24,000 – $15,200).

The QBID is limited for taxpayers with QBI over the threshold amounts of $157,500 for single filers and $315,000 for joint filers. Taxpayers with QBI over these need wages paid (W-2 wages paid) and/or depreciable property to qualify. This “depreciable property” is technically referred to as “Unadjusted basis immediately after acquisition of qualified property” or “UBIA of qualified property” or UBIA for short.

The limitation phase-in ranges are $50,000 for single filers and $100,000 for joint filers which means the limitation phase-in ranges for a single filer is $157,000 – $207,000 and the limitation phase-in range for joint filers is $315,000 – $415,000.

So…once $157,000 and $315,000 are reached, a limitation on the deduction is phased in over the ranges of $50,000 for single filers and $100,000 for joint filers. Taxpayers with taxable income that fall in this limitation phase-in range are subject to a ratable phase-in of the wage and capital limitation which we discuss next.

Once filers reach the top of the phase out ranges ($207,500 for single filers and $415,000 for joint filers) the calculations are relatively simple. The deduction is the lesser of:

QBI for the trade of business (20% x Qualified Business Income) and:
The greater of:
50% of the W-2 wages paid by the business or
The sum of 25% of the W-2 wages with respect to the trade or business and 2.5% of the depreciable property (UBIA).

Example:
You are a sole-proprietor (married filing jointly) and you have $500,000 of Net Farm Income (Schedule F Income) but with the new standard deduction ($24,000) your taxable income is $476,000 (assume the Schedule F net farm income is the sole source of income). Assume they pay W-2 wages of $60,000 and have depreciable property of $1.2 million.

As they are above the top end of the limitation phase-in range ($415,000 for joint filers), their QBID will be limited to the lesser of 20% of the QBI ($500,000 x 20% = $100,000) or the greater of the two possible wage/UBIA limiting calculations. We can calculate the potential QBID using both methods and take the higher of the two.

$60,000 * 50% = $30,000
($60,000 * 25%) + ($1,200,000 * 2%) = $39,000
We compare the greater of the two ($39,000) to the unlimited QBID of $100,000 and take the lesser of the two or $39,000.

The QBID deduction will be $39,000 for this farm business and for this taxpayer assuming 20% of the Taxable Income isn’t less than this. Taxable income of $476,000 * 20% equals $95,200 therefore the QBID for this tax return will be $39,000 and the Taxable Income will be $437,00 ($500,000 – $24,000 – $39,000).

For purposes of the QBID we provide more details on depreciable property to calculate the QBID in and above the phase-out ranges. What is the depreciable property (UBIA) for purposes of the QBID? This is defined as tangible property, subject to depreciation (meaning inventory doesn’t count), which is held by the business at the end of the year and is used — at ANY point in the year — in the production of QBI. But there’s a catch: if you’re going to count the basis towards your limitation, the “depreciable period” of the period could not have ended prior to the last day of the year for which you are trying to take the deduction.

The depreciable period starts on the date the property is placed in service and ends on the LATER OF: 10 years, or the last day of the last full year in the asset’s “regular” (not ADS) depreciation period. To illustrate, assume Ohio Farm purchases a piece of machinery on November 18, 2018 for 100,000. The machinery is used in the business, and is depreciated over 5 years. Even though the depreciable life of the asset is only 5 years, the owners of Ohio Farm will be able to take the unadjusted basis of $100,000 into consideration for purposes of this second limitation for ten full years, from 2018-2027, because the qualifying period runs for the LONGER of the useful life (5 years) OR 10 years.

The basis taken into consideration is “unadjusted basis,” meaning it is NOT reduced by any depreciation deductions. In fact, Internal Revenue Code Section (§) 199A(b)(2)(B)(ii) requires that you take into consideration the basis of the property “immediately after acquisition”. Any
asset that was fully depreciated prior to 2018, unless it was placed in service after 2008, will not count towards basis.

Just as with W-2 wages, a shareholder or partner may only take into consideration for purposes of applying the limitation, 2.5% of his or her allocable share of the basis of the property. So if the total basis of S corporation property is $1,000,000 and you are a 20% shareholder, your basis limitation is $1,000,000 * 20% * 2.5% = $5,000.

If you are a partner in a partnership, you must allocate your share of asset basis in the same manner in which you are allocated depreciation expense from the partnership.

Special rules apply for sales to cooperatives and farmland lease income and will be covered in a subsequent article.

**ODA REMINDS FARMERS OF REQUIREMENTS FOR DICAMBA USE**

*Revised label and new training required before use in 2019*

REYNOLDSBURG, Ohio (Jan. 16, 2019) – The Ohio Department of Agriculture (ODA) is reminding farmers of revised labels and new training requirements for applicators who intend to use dicamba herbicide products this year. In October 2018, U.S. EPA approved revised labels for the three dicamba products that are labeled for use on soybeans: Engenia (BASF), XtendiMax (Monsanto) and FeXapan (DuPont).

“Like any other product, we want to ensure licensed applicators are properly following label directions as they get ready for this growing season,” said Matt Beal, chief of the ODA Division of Plant Health. “This not only helps ensure the safe use of pesticides, it also helps prevent misuse and mishandling.”

The manufacturers of these dicamba products also agreed to additional requirements for their products. Some of the requirements include:

- 2019 labels supersede all prior labels for these products. Applicators must obtain a copy of the new label and must have that label in their possession at the time of use
- Only certified applicators may purchase and apply the products
  - Those operating under the supervision of a certified applicator may no longer purchase or apply.
  - Anyone who mixes, loads or cleans dicamba application equipment must become licensed.
ODA will host additional “Dicamba Ag Only” exams in February and March for those looking to become a certified applicator. Visit agri.ohio.gov for more details.

- Applicators must complete dicamba-specific training
- Increased recordkeeping requirements
- Wind speed restrictions
- Temperature inversion restrictions
- Sensitive/susceptible crop consultation
- Spray system equipment clean-out

More details on these revisions can be found in the attached fact sheet. Applicators looking for a list of ODA-approved trainings can visit www.agri.ohio.gov. For questions, applicators can contact the ODA Pesticide and Fertilizer Regulation Section at 614-728-6987 or pesticides@agri.ohio.gov.

**Local Dicamba Training Available**

Local pesticide applicators that will be applying new dicamba products this year will need to obtain their annual training to learn about the new rules and restrictions. WI Miller and Sons (3500 Gardner Barclay Rd., Farmdale, OH 44417) will be hosting a Monsanto dicamba training session on February 6, 2019 from 9:30 A.M. to noon. Preregistration is requested, and you can register online at http://www.cvent.com/d/x6qn7y. Call WI Miller and Sons with any questions 330-876-6573.

**Scholarship opportunity available**

A SCHOLARSHIP FOR STUDENTS…interested in horticulture is available through the Men’s Garden Club of Youngstown. It is open to any student in horticulture that is from Mahoning, Trumbull, Columbiana, Stark and Portage Counties in Ohio and Mercer and Lawrence Counties in PA.

APPLICATION: https://mgcy.org/scholarship  
DEADLINE: March 1, 2019  
QUESTIONS: Bob Schulick, oldsmo2@aol.com, 330-727-1674
**Trumbull County Farmer Lunch Series**

OSU Extension Trumbull County, Trumbull County Soil and Water Conservation District, and the NRCS have combined efforts to offer a farmer lunch seminar series that will cover a variety of topics relevant to NE Ohio. Each program will start with lunch at 11:30 A.M. sponsored by the Trumbull County Holstein Club followed by a 1-hour presentation. Cost for individual programs is $10/person. If you would like to register for all four programs, the cost is $35/person.

*Wednesday, February 20, 2019 – NE Ohio Agronomy School in Bristolville, OH*

Tuesday, March 5, 2019 – Climate Impacts for Ohio Agriculture
- Aaron Wilson, OSU Byrd Polar and Climate Research Center
- Our changing climate has already influenced how Ohio farmers operate. Learn how predicted climate changes will continue to drive changes in Ohio agriculture. CCA credits available.

Tuesday, April 2, 2019 – Tillage Affects on Soil Health
- Steve Culman, Assistant Professor, State Specialist in Soil Fertility
- New tillage technologies are arriving each year, but are they hurting your soil health? Learn how tillage, and other practices can improve or hurt your soils health. CCA credits available.
**Upcoming Events**

**Trumbull County Farmer Lunch**
March 5, 2019 – Climate Impacts for Ohio Agriculture  
April 4, 2019 – Tillage and Soil Health

**Northeast Ohio Agronomy School**
February 20, 2019 – Bristolville Community Center

**Ashtabula County Dairy Banquet**
March 23, 2019 -New date-

**Pesticide Applicator Training Dates**
Geauga County – February 1, 2019  
Portage County – February 8, 2019  
Ashtabula County – February 28, 2019

**New Pesticide Applicator Training**
Geauga County – February 12, 2019  
Trumbull County – March 12, 2019

**New Fertilizer Certification Training**
Trumbull County – February 23, 2019  9A.M. to 12P.M

**Prune Into March**
Trumbull County – March 2, 2019

**March In Prune Out**
Geauga County – March 30, 2019

Northeast Ohio Agriculture  
OHIO STATE UNIVERSITY EXTENSION  
Ashtabula and Trumbull Counties
Are you thinking about getting your pesticide license, but are nervous about the exam? OSU Extension is offering two opportunities to attend a New Applicator Training that will help you prepare for the ODA exams. We will cover CORE, or basic safety material and will discuss individual categories briefly. **Pre-Registration is required a week in advance.** Cost for this training session is $35/person and includes CORE study materials, and handouts. To register, complete the bottom portion of this flyer and mail with check to the location you plan to attend. Please make checks payable to OSU Extension

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**2019 NEW PESTICIDE APPLICATOR TRAINING REGISTRATION FORM**

Complete the below information and send with payment to the location you wish to attend the training.

Name: ____________________________

Address: ____________________________

Phone: ____________________________ Email: ____________________________

Number Attending: ____________________________ X $35/person = ____________________________ Enclosed

Please make checks payable to OSU Extension
Private and Commercial Pesticide Applicator Licensing

Farmers and agricultural industry personnel can obtain either a “Private” or “Commercial” pesticide applicator license through the Ohio Department of Agriculture (ODA). OSU Extension helps in the licensing process by providing study material, practice exams, and local test preparation classes.

Private Pesticide Applicator’s Licenses are for farmers who apply restricted-use pesticides on his/her own land (or rented land) and produce an agricultural commodity. Each private applicator is required to take & pass the CORE test (general safety for the applicator and the environment) and any category(ies) that correspond to the crops he/she grows. There are 7 categories which certification can be received: Grain and Cereal Crops (category 1), Forage Crops and Livestock (category 2), Fruit and Vegetable Crops (category 3), Nursery and Forest Crops (category 4), Greenhouse Crops (category 5), Fumigation (category 6), and Specialty Uses (category 7). Complete details on the licensing process for private pesticide applicators and study materials can be found at: http://pested.osu.edu/home/privateapplicator/licensing

Commercial Pesticide Applicator Licenses are for farmers or industry personnel who apply pesticides for a business or on land owned by someone else, and usually receive payment for their services. In agriculture this includes agricultural businesses who custom spray crops, as well as farmers who are hired to custom spray for fellow farmers. The commercial license area also includes applicators who work for a government or public agency such as a K-12 schools, colleges, universities, villages, townships, and park districts, in addition to applicators who apply to sites accessible to the public. Each commercial applicator will need to take and pass the CORE test (general safety for the applicator and the environment) and the category(ies) that correspond to their commercial spray operation. These categories include: Aerial Pest Control (category 1), Agricultural Pest Control (category 2 with 6 sub-categories); Aquatic Pest Control (category 3 with 3 sub-categories), Forest Pest Control (category 4 with 2 sub-categories), Industrial Vegetation (category 5), Ornamental Plant & Shade Tree Pest Control (category 6 with 4 sub-categories), Vertebrate (category 7), Turf (category 8), Animal Pest Control (category 9), Domestic, Institutional, Structural & Health Related Pest Control (category 10 with 4 sub-categories), Livestock Predator Control (Category 11 for USDA employees only), and Wood Destroying Insect Diagnostic Inspection (category 12). Complete details on the commercial categories, licensing process, and their sub-categories can be found at: http://pested.osu.edu/commercialrecert

2019 Test Preparation Classes for Northeast Ohio

OSU Extension in Northeast Ohio will be providing two training sessions to help farmers prepare for the Ohio Department of Agriculture’s Private Pesticide Applicator’s Exam. Attendance at one of these classes is not required but is a great opportunity for applicators to learn what they will need to study for the test. This first class will be held on Tuesday, February 12, 2019 from 1:00 to 4:30 p.m. at the Geauga County Extension office. Call the Geauga County Extension office at 440-834-4656 to register. The second class will be held on Tuesday, March 12, 2019 from 1:00 to 4:30 p.m. at the Trumbull County Extension office. Call the Trumbull County Extension office at 330-638-6783 to register. The registration fee for each class is $35/person which includes CORE study materials.

See back page for Testing Sessions
Are you looking to take obtain your private or commercial pesticide license or wish to add an additional category to your existing license? The Ohio Department of Agriculture will be holding testing sessions during the winter/spring of 2019 in Northeast Ohio. These tests are administered by the Ohio Department of Agriculture and are held in northeast Ohio as a courtesy to producers. Pre-registration is required for each location and can be made by calling the ODA at 614-728-6987 or 1-800-282-1955 (press 3 then 1). For a full list of all locations and dates, visit: http://go.osu.edu/pestexam

Austabula County
Location: OSU Extension Office, 39 Wall Street, Jefferson, Ohio 44047
Date: March 6, 2019
Time: Testing Begins at 10:00 a.m.
Directions: Call 440-576-9008

Geauga County
Location: Geauga County Extension Office, 14269 Claridon-Troy Road, Burton, Ohio 44021
Dates: February 20, March 20, April 17, May 22, & June 19, 2019
Time: Testing Begins at 10:00 a.m.
Directions: Call 440-834-4656

Lake County
Location: Lake County Utilities Learning & Business Center, 1981 Blasé Nemeth Rd, Painesville Twp, Ohio 44077
Dates: February 11 & April 8, 2019
Time: Testing Begins at 9:00 a.m.
Directions: Call 440-350-2582

Mahoning County
Location: Mahoning County Extension Office, 490 S. Broad Street, Canfield, Ohio 44406
Dates: January 7, February 4, March 4, April 1, May 6, June 3, July 1, August 5, September 2, October 7, November 4, & December 2, 2019
Time: Testing Begins at 12:00 p.m.
Directions: Call 330-533-5538

Portage County
Location: Portage County Extension Office, 705 Oakwood Street, Ravenna, Ohio 44266
Dates: January 17, March 21, May 16, July 18, September 19, & November 21, 2019
Time: Testing Begins at 10:00 a.m.
Directions: Call 330-296-6432

Trumbull County
Location: Trumbull County Extension Office, 520 West Main Street, Cortland, Ohio 44410
Dates: January 22, February 13, March 13, April 10 & May 8, 2019
Time: Testing Begins at 10:00 a.m.
Directions: Call 330-638-6783