Hello Northeast Ohio Counties!

I hope you all had a wonderful Thanksgiving and enjoyed our last nice fall weather before the snow hit. Corn harvest is nearly wrapped up for the season.

Tax season is just around the corner. Be sure to check out this week’s newsletter for information on tax guidance.

Stay safe, healthy, and have a great week!
Farmer’s Tax Guides – Tax Guidance for Your Farm Business

By: Barry Ward, Director, OSU Income Tax Schools
Source: https://agnr.osu.edu/news/farmer%E2%80%99s-tax-guides-%E2%80%93-tax-guidance-your-farm-business

Do you need a resource to answer those tough farm tax questions? If so, you can access the Farmer’s Tax Guide (IRS Publication 225) online at: https://www.irs.gov/pub/irs-pdf/p225.pdf

The 2020 Farmer’s Tax Guide explains how federal tax laws apply to farming. This guide can be used as a guide for farmers to figure taxes and complete their farm tax return.

The explanations and examples in this publication reflect the Internal Revenue Service’s interpretation of tax laws enacted by Congress, Treasury regulations, and court decisions. However, the information given does not cover every situation and is not intended to replace the law or change its meaning.

Some of the new topics for the 2020 tax year which are included in this publication are: Tax treatment of Coronavirus Food Assistance Program (CFAP) payments, Payroll Protection Program (PPP) Loans and Forgiven Debt, Increased section 179 expense deduction dollar limits, COVID-19 related employment tax credits and other tax relief, Redesigned Form W-4 for 2020, New Form 1099-NEC, and much more.

Hardcopies of the 2020 Farmer’s Tax Guide are also available at select county OSU Extension offices.

The Rural Tax Education Site has additional resources for agriculturally related income and self-employment tax information that is both current and easy to understand: https://ruraltax.org/

New Wheat and Barley Genomes will Help Feed the World

By: University of Adelaide
Source: https://www.sciencedaily.com/releases/2020/11/201125114358.htm

An international research collaboration, including scientists from the University of Adelaide’s Waite Research Institute, has unlocked new genetic variation in wheat and barley.
barley -- a major boost for the global effort in breeding higher-yielding wheat and barley varieties.

Researchers from the 10+ Wheat Genomes Project, led by Professor Curtis Pozniak (University of Saskatchewan, Canada), and the International Barley Pan Genome Sequencing Consortium, led by Professor Nils Stein (Leibniz Institute of Plant Genetics and Crop Plant Research (IPK), Germany), have sequenced a suite of genomes of both cereals, published today in the journal *Nature*. They say it will open the doors to the next generation of wheat and barley varieties.

"Wheat and barley are staple food crops around the world but their production needs to increase dramatically to meet future food demands," says the University of Adelaide's Associate Professor Ken Chalmers who, together with his School of Agriculture, Food & Wine colleague Professor Emeritus Peter Langridge, led the Adelaide research. "It is estimated that wheat production alone must increase by more than 50% over current levels by 2050 to feed the growing global population." Professor Chengdao Li at Murdoch University also played a key role in the Australian component of the barley sequencing.

Today's published research brings scientists closer to unlocking the entire gene set -- or pan genomes -- of wheat and barley. Through understanding the full extent of genetic variation in these cereals, researchers and plant breeders will have the necessary tools to realise the required increased global production.

"Advances in genomics have accelerated breeding and the improvement of yield and quality in crops including rice and maize, but similar efforts in wheat and barley have been more challenging," says Professor Langridge. "This is largely due to the size and complexity of their genomes, our limited knowledge of the key genes controlling yield, and the lack of genome assembly data for multiple lines of interest to breeders.

"Modern wheat and barley cultivars carry a wide range of gene variants and diverse genomic structures that are associated with important traits, such as increased yield, drought tolerance and disease resistance.

"This variation cannot be captured with a single genome sequence. Only by sequencing multiple and diverse genomes can we begin to understand the full extent of genetic variation, the pan genome." The two international projects have sequenced multiple wheat and barley varieties from around the world. The Adelaide component was supported by the Grains Research and Development Corporation (GRDC).

"The information generated through these collaborative projects has revealed the dynamics of the genome structure and previously hidden genetic variation of these important crops, and shown how breeders have achieved major improvements in productivity. This work will support the delivery of the next generations of modern varieties," Associate Professor Chalmers says.
The inclusion of two Australian varieties of wheat, AGT-Mace (PBR) and Longreach-Lancer (PBR) reflecting both the southern and northern growing areas, means that potential genetic variation for adaptation to our different production environments can be identified.

The University of Adelaide also sequenced three barley varieties with desirable traits such as high-yield and potential for tolerance to heat, frost, salinity and drought, and novel disease resistance.

"These genome assemblies will drive functional gene discovery and equip researchers and breeders with the tools required to bring the next generation of modern wheat and barley cultivars that will help meet future food demands," says Associate Professor Ken Chalmers.

**Dairy Risk Management Series Offers a Range of Important Information to Producers**

By: Ben Brown, Dianne Shoemaker and Chris Zoller


Offered in three sessions during November, OSU Extension, in partnership with the Ohio Dairy Producers Association, delivered a dairy risk management webinar series covering three important topics: milk pricing and producer price differentials, outlooks for domestic and international milk product markets, and dairy risk management tools. Slides and recordings for all presentations can be found at [https://farmoffice.osu.edu/events/archived-videos](https://farmoffice.osu.edu/events/archived-videos).

Session one was presented by Mark Stephenson from the University of Wisconsin discussing milk pricing and producer price differentials. Due to COVID-19 disrupting supply chains and a change in the 2018 Farm Bill using the average of Class III and Class IV milk prices instead of the higher of the two to set Class I milk prices, Ohio dairy producers experienced several months of historically large negative producer price differentials. According to Dr. Stevenson, these negative PPDs could continue for a couple more months and producers need to be aware of these when making business planning decisions. Dr. Stephenson’s presentation can be found at [https://studio.youtube.com/video/fpGfd5c0pi4/edit](https://studio.youtube.com/video/fpGfd5c0pi4/edit).

Session two highlighted domestic and international markets. William Loux from the U.S. Dairy Export Council started off the session with a presentation on dairy supply and demand outside the United States. International demand for US dairy products is up in 2020 driven primarily by China and the Middle East/ North Africa Region. Southeast Asia also saw large year over year increases in dairy product imports. Loux pointed out...
there are a couple things to watch for in the next couple of months: COVID-19 resurgence, Brexit and the ability to trade with England, and the subsidization of dairy exports by India. He concluded by saying it is a good sign that the US continues to export dairy products in strong numbers even with US dairy prices above world dairy prices. His session can be found at https://www.youtube.com/watch?v=fJsHMSkcHVc

Also in session two, Mike McCully from the McCully Group provided price expectations for US dairy markets over the next 12 months. Key points from his presentation included product specific outlooks with cheese prices being strong on solid demand, butter prices being extremely weak on burdensome supplies and milk prices being relatively stable. He continued that the outlook is mixed, with dairy markets having a bearish tone heading into the first quarter of 2021 on growing milk supplies and concerns over demand, but the second half of 2021 being more bullish given an expected reduction in milk supply growth and possible demand improvements. Mike’s full presentation can be found at https://www.youtube.com/watch?v=NAy6Xy-Nb7s&t=119s

Session three focused on risk management tools for dairy producers. OSU Extension Educator Chris Zoller provided an overview of USDA’s Dairy Margin Coverage program, which is authorized through the Farm Bill every year. Producers wishing to sign up for DMC need to contact their FSA office prior to December 11 to enroll for 2021. Chris’ presentation can be found here: https://www.youtube.com/watch?v=ZR_4SukNX2I&t=24s

Dr. Kenny Burdine, Associate Extension Professor, University of Kentucky, also presented during session three. Dr. Burdine discussed Livestock Gross Margin Insurance - Dairy and gave a brief overview of using futures and options in milk price protection. Dr. Burdine suggested USDA's Dairy Margin Coverage Program as the first level of protection for smaller producers, with Livestock Gross Margin Insurance - Dairy being the second level of protection. Kenny’s presentation can be found here: https://www.youtube.com/watch?v=PdjEijnDCMw

Session three concluded with a presentation by OSU Extension Educator Jason Hartschuh on Dairy Revenue Protection Insurance offered through the Risk Management Agency. Jason reviewed six decisions for dairy producers to consider and provided examples of how to use the program. Additional information about this topic can be found at dairy@osu.edu under Dairy Revenue Protection. Jason’s presentation from the webinar series can be found at https://www.youtube.com/watch?v=B38TVJkrlQU

For any additional questions or thoughts for future risk management webinars please reach out to Ben Brown at brown.6888@osu.edu, Dianne Shoemaker at shoemaker.3@osu.edu, Chris Zoller at zoller.1@osu.edu or your local OSU Extension Office.
Certified Livestock Manager Webinar in December

By: Glen Arnold

The Ohio Pork Council, The Ohio State University Extension and The Ohio Department of Agriculture are hosting two Certified Livestock Manager Webinars in December. Individuals can obtain 2.0 CLM CE Credits for attending each webinar.

The first webinar is Wednesday, December 2nd from 10:00am to 12:00noon. Topics and speakers are Biosecurity Breaches by Andreia Arruda DVM, OSU Department of Veterinary Preventative Medicine; Livestock Mortality Composting Update by Dr Steven Moeller, OSU Swine Extension Specialist; and Worker Safety by Dr Dee Jepsen OSU Ag Safety and Health Leader.

The second webinar is Wednesday, December 9th from 10:00am to 12:00noon. Topics and speakers are Side-dressing Corn with Liquid Manure by Glen Arnold and Chris Shoup, OSU Extension; Edge of Field Results by Greg Labarge, OSU Extension Field Agronomist; Components of a Voluntary Nutrient Management Plan...
by Kip Studer, Ohio Department of Agriculture; and The H2Ohio Program by Terry Mescher, Ohio Department of Agriculture.

Each webinar is also approved for Indiana Continuing Certification Hours.

You must register separately for each webinar. The agendas and registration links to both webinars can be found at https://ohiopork.org/wp-content/uploads/2020/11/CLM-Agendas.pdf

Andrew’s Monthly News Article: Still Time for Soil Testing
By: Andrew Holden

Hello, Ashtabula County! Harvest season is wrapping up here in Northeast Ohio and we have even seen hints of winter weather already. While there are still some crops to be harvested still in the field, farmers are reporting above average soybean and corn yields. 2020 offered a change in weather with a much dryer planting and growing season than the previous few years. Since harvest is coming to a close, today I would like to share some information on soil testing and a new video.

Agricultural fields, gardens, lawns, and flower beds all can benefit from completing a soil test. After harvest is a terrific time to test your soil’s pH and nutrient levels. One major advantage is that you will receive your results in time to make a soil amendment plan for planting next spring. Additionally, fall weather usually makes the soil is easy to collect, and you don’t have to worry about damaging any crops after harvest. Just make sure to collect your soil before the ground freezes! Lime can also be applied this time of year, giving it time to raise your pH before springtime. We recommend soil testing once every three years to keep your soil in check. It’s also recommended to soil test around the same time of year so that you can compare it with previous test. Make it easy to remember by making it a habit of testing after harvest. If you have been meaning to do a soil test, or you want to do one for the first time, let this be your reminder to do so.

Soil testing is easy, and it is the only true way to know exactly what nutrients are available in your soil. You can purchase a soil test kit from our office in Jefferson for $14 per test. To get you kit, call ahead at 440-576-9008. Due to COVID-19 safety protocol we ask you to call our office and schedule a time to pick it up. We can also send you a soil test in the mail if you call and provide your address.

We provide instructions with your kit on how to take the most accurate sample. If you have questions on taking a soil sample you can contact me at 440-576-9008 or
I also published a new video on taking a proper soil test that you can view on my YouTube page here: [go.osu.edu/ashtabulavideos](go.osu.edu/ashtabulavideos)

To update you on our office and our current availability, Ohio State Extension is continuing with our reopening plan and as of today, our office is open by appointment only with people in the physical office most days. That means you must call ahead so we can assist you in the safest and quickest way possible. Changes are happening often so keep an eye out for updates as time goes on. If you would like to meet with me, buy a soil test, plot book, or anything else that requires meeting in person, you can give the office a call at 440-576-9008 and we can set up a time to do so. Like other county buildings we will be asking visitors to bring and wear a mask while they are inside, all employees will be doing so as well. We are committed to the health of our community and have cleaning protocol in place to make sure our office is safe for visitor. If you don’t need to meet in person remember you can reach me via phone or email ([Holden.155@osu.edu](mailto:Holden.155@osu.edu)) any time to have questions answered and to receive information.

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