

# NORTHEAST OHIO AGRI-CULTURE NEWSLETTER

Your Weekly Agriculture Update for  
Ashtabula and Trumbull Counties

December 5, 2023



*Ashtabula County OSUE made their wreaths, you can too! Sign up for Women in Ag wreath making event this Saturday!*

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## ***Hello Northeast Ohio Counties!***

We have a lot of great articles for our first December issues. Make sure to check them all out. Many have announcements for upcoming programming this winter that you can sign up for!

Check out the new dates for our Small Farm Financial College (Feb 3 & 10) and consider signing up to attend!

Let us know if there are any other educational topics we can bring to NE this winter!

Have a great week!

**Lee Beers**  
Trumbull County  
Extension Educator

**Andrew Holden**  
Ashtabula County  
Extension Educator

## ***Register Today for the 2024 Soil Health Webinar Series***

By: Stephanie Karhoff, CCA, Dr. Manbir Rakkar, Sarah Noggle, Rachel Cochran, CCA

Source: <https://agcrops.osu.edu/newsletter/corn-newsletter/2023-40/register-today-2024-soil-health-webinar-series>

Are you interested in improving soil health and better measuring its impact on crop yield and farm profitability? Then make plans to join us for the 2024 Soil Health Webinar series on January 11, February 8, and March 7 at 8:00 a.m. This monthly series will feature farmers, industry, and academic experts weighing in on various soil health management systems.

This year's topics and speakers include the following:

### ***January 11: Soil Health: Who's the J.A.M at OSU?***

Dr. Manbir Rakkar, Dr. Jim Ippolito, Dr. Asmita Murumkar, The Ohio State University

### ***February 8: Grower Panel - Cover Crop Info Drop***

### ***March 7: What's the Beef with Soil Health and Livestock?***

Dr. Anna Cates, University of Minnesota, Dr. Mary Drewnoski, University of

Nebraska & Dr. Doug Jackson-Smith, The Ohio State University

Register for one or more webinars at [go.osu.edu/soilhealthweb](https://go.osu.edu/soilhealthweb). All webinars will be recorded for later viewing. The link for the recording will be shared with registrants via email when it becomes available. CCA CEU credits will be available during the live sessions only.

## ***Farmer and Farmland Owner Income Tax Webinar***

By: Barry Ward & Jeff Lewis, OSU Income Tax Schools

Source: <https://u.osu.edu/ohioagmanager/2023/12/01/farmer-and-farmland-owner-income-tax-webinar-2/>

Are you a farmer or farmland owner wanting to learn more about the recent tax law issues? If so, join us for this webinar on Friday, December 15th, 2023 from 10am to noon. This webinar is a part of our Farm Office Live Series and serves as our Farm Office Live! Webinar for December. To register for this webinar go to: <https://go.osu.edu/register4fol>

This webinar will focus on issues related to farmer and farmland owner income tax returns as well as the latest news on CAUV and property taxes in Ohio and the big changes to the Ohio Commercial Activity Tax (CAT). This two-hour program will be presented in a live webinar format via Zoom by OSU Extension Educators Barry Ward,

David Marrison and Jeff Lewis along with Purdue faculty member Dr. Michael Langemeier. Individuals who operate farms, own property, or are involved with renting farmland should participate.

Topics to be discussed during this webinar include (subject to change based on tax law change):

- Economic Outlook
- Depreciation Update
- Employee vs. Independent Contractor
- Corporate Transparency Act/Beneficial Owners Information Reporting
- 1099-K Changes
- Charitable Remainder Trusts
- Basis Allocation Land Acquisition – Allocating Basis to Residual Fertility for Future Deductions
- Defining Farm Income to Avoid Paying Estimated Tax
- Keeping an Eye Forward on Estate/Gift Tax Limitation
- Reminder – Keeping an Eye on Tax Cuts and Jobs Act Provisions Sunsetting After 2025 Tax Year
- Ohio Tax Update (CAUV/Property Tax Update, CAT Changes, Beginning Farmer Tax Credit, Ohio Tax Law Interpretation – Ohio Supreme Court Issues New Ruling)
- Indiana Tax Update

To register: <https://go.osu.edu/register4fol>

## ***Open burning restrictions lift December 1, but don't get burned by the laws***

By: Peggy Kirk Hall, Attorney and Director, Agricultural & Resource Law Program

Source: <https://farmoffice.osu.edu/blog/thu-11302023-356pm/open-burning-restrictions-lift-december-1-don%E2%80%99t-get-burned-laws>

With the warm, dry, and windy months of October and November behind us, Ohio farmers will soon have legal clearance to conduct open burning during the daylight hours. Ohio law prohibits all open burning from 6 a.m. to 6 p.m. during October and November. That's because ground cover and weather conditions create high fire risk and volunteer firefighters with daytime jobs aren't readily available to fight the fires.

December 1 marks the end of the daytime burn restriction, but other open burning laws remain in effect. Farmers can burn “agricultural waste,” but must follow conditions in the open burning laws. Burning wastes that aren't agricultural waste might require prior permission or notification, and it is illegal to burn some wastes due to the environmental harms they cause. Don't get burned by failing to know and follow the open burning laws. Here's a summary of important provisions that affect farmers and farmland owners.

What you can burn. Ohio law allows the burning of “agricultural wastes” under certain conditions. Ohio law defines what is and is not “agricultural waste” as follows:

- Agricultural waste is any waste material generated by crop, horticultural, or livestock production practices, and includes such items as woody debris and plant matter from stream flooding, bags, cartons, structural materials, and landscape wastes that are generated in agricultural activities.
- Agricultural waste does not include buildings; dismantled or fallen barns; garbage; dead animals; animal waste; motor vehicles and parts thereof; or "economic poisons and containers," unless the manufacturer has identified open burning as a safe disposal procedure.
- Agricultural waste does not include "land clearing waste," which is debris resulting from the clearing of land for new development for agricultural, residential, commercial or industrial purposes. Burning of “land clearing waste” requires prior written notification to Ohio EPA.
- If an agricultural waste pile is greater than 20 ft. wide x 10 ft. high (4,000 cubic feet), permission from Ohio EPA is necessary.

Where you can burn. Laws that affect the burning location relate to where the waste is generated and whether the burn is in or near a village, city, or buildings:

- It is legal to burn agricultural waste only if it is generated on the property where the burn occurs. It is illegal to take agricultural waste to a different property for burning and to receive and burn agricultural waste from another property.
- Burning inside a “restricted area” requires providing a ten day written notice to Ohio EPA. A restricted area is any area inside city or village limits, within 1,000-feet of a city or village with a population of 1,000 to 10,000, or within one-mile of a city or village with a population of more than 10,000.
- A burn must be located more than 1,000 feet from any neighboring inhabited building.

How to manage the burn. Ohio laws impose practices a person must follow when conducting open burning, which includes:

- Remove all leaves, grass, wood, and inflammable materials around the burn to a safe distance.
- Stack waste to provide the best practicable condition for efficient burning.
- Don't burn in weather conditions that prevent dispersion of smoke and emissions.
- Take reasonable precautions to keep the fire under control.
- Extinguish or safely cover an open fire before leaving the area.

Local laws matter too. A local government can also have laws that regulate burning activities, so it's important to check with the local fire department to know whether any additional regulations apply to a burn.

A bad burn can burn you. Violation of state and local open burning laws creates several risks for farmers and farmland owners. First is the risk of enforcement by the Ohio EPA, which has the authority to issue fines of up to \$1,000 per day per offense for an illegal burn. According to the EPA, the most common violations by farmers include burning substances that are not "agricultural wastes," such as tires and plastics, failing to meet the 1,000 foot setback requirement, and burning waste from another property. EPA enforcement officers regularly patrol their districts, investigate fires they see, and investigate complaints from neighbors or others who report burning activities, so "getting caught" is quite possible.

An illegal burn might also bring in the Ohio Division of Forestry or local law enforcement. Beyond the environmental provisions, other violations of the open burning laws can result in third degree misdemeanor charges. Penalties of up to \$500 and 60 days of jail time per violation could result.

A final risk to consider is liability for harm to yourself, other people, or other property if a burn goes wrong. It's possible for a fire to escape and burn unintended property, to reduce roadway visibility and cause an accident, or to interfere with people, animals, crops, or buildings. These situations can cause personal injuries, property harm, and could result in insurance claims or a negligence or nuisance lawsuit. Using common sense and taking reasonable safety precautions when conducting a burn can go a long way toward reducing the risk of harm and resulting liability for harm.

To learn more about Ohio's open burning laws, visit the Ohio EPA website at <https://epa.ohio.gov/divisions-and-offices/air-pollution-control/permitting/open-burning>.



## ***BEEF 509 to be held Feb. 23 and 24 in New Format***

Source: <https://u.osu.edu/beef/2023/11/29/beef-509-to-be-held-feb-23-and-24-in-new-format/>

The 2024 edition of BEEF 509 will be held on the campus of Ohio State University on February 23 and 24 and will feature a new format with only one session. [Click here](#) for details and the schedule.

BEEF 509 is an educational program sponsored by the beef checkoff and the Ohio Beef Council (OBC) in partnership with the Ohio State University Department of Animal Sciences and OSU Extension. Registration is \$175 per person with the beef council covering all additional program expenses. A maximum of 30 program spaces are available on a first-come, first-served basis. The program will be held at the OSU Animal Sciences Building located at 2029 Fyffe Road, Columbus, Ohio 43210. The registration deadline is January 3, 2024.

[Click here](#) to register. For more information contact Luke McKee at [lmckee@ohiobeef.org](mailto:lmckee@ohiobeef.org)

## ***The Real Tale of A Real Christmas Tree***

By: Sherrie R. Whaley

Link: <https://cfaes.osu.edu/news/articles/the-real-tale-real-christmas-tree>

Let's assume that you and your significant other have already hashed out the real vs. fake Christmas tree debate. If the real tree won, raise a glass of eggnog to that!

Nothing says happy holidays quite like the amazing scent of a live tree in your house. And, if you cut down your tree on an Ohio Christmas tree farm, you're helping to support local farmers, many of whom have been growing trees on family farms for generations. It's probably no shock, but choosing and cutting your own Christmas tree guarantees the freshest tree possible and can be a great family holiday tradition when you hike out in the fields to pick your perfect tree. Christmas trees are even a sustainable resource since they clean the air, and the tree farms are usually on land that's unsuitable for other crops.

But what's the best type of Christmas tree to look for? "There's no one best species when it comes to choosing a Christmas tree," said Kathy Smith, Extension forestry program director at The Ohio State University's College of Food, Agricultural, and Environmental Sciences. "It all comes down to what you like and what's available locally."

The Ohio Christmas Tree Association lists 14 different species grown in Ohio and tells about the characteristics of each [here](#). If you're looking for the nearest tree farm to start your holiday tradition, or you just need to know the hours and prices at your favorite farm, check out the Ohio Christmas Tree Association's [Farm Finder](#) page.

If you prefer the convenience of pre-cut live trees, many of which are sold at retail lots, look for certain features when buying, Smith said. "Most commercially available Christmas trees on lots are harvested the first couple weeks of November, which means that they may not last as long as a fresh cut tree."

A few tips from Smith:

- For starters, grab a handful of needles and pull: Most needles should stay firmly attached and feel pliable. All evergreens shed their oldest needles every year, so don't worry about the brown needles that fall down from the inside of the tree if you tap the base on the ground. Lastly, look for a tree with a fresh scent and bright green appearance, and a stump that's sticky with fresh sap.
- A fresh tree will lose few, if any, green needles. Two other options are to ...
- Hold the tree by its trunk and shake it. Or bounce the bottom of the trunk on the ground. Again, a fresh tree should lose few, if any, green needles.
- Keep the tree in a cool, protected place if you don't plan to take it indoors right away. Put it under an overhang, say, or in an unheated garage or porch.
- If you're going to store the tree outside for a couple of days, put the end of its trunk in a bucket of water. But first ...
- If the tree has been cut for more than 6-8 hours — and so has been out of water that long — make a new, straight cut at the bottom of the trunk. Use a saw to cut an inch or so off the end. Otherwise, during that time, sap will have started to seal the original cut. The tree won't take up water as well, or maybe not at all, and will dry out sooner than it should.
- Keep the room cooler than normal, if possible, once you set up the tree. If you can, turn down the thermostat, or close or partly close the room's heat vents. This slows down the tree's drying out.
- For the same reason, locate the tree away from heat vents, fireplaces, radiators, and windows that get direct sunlight.
- Last, but not least, the real secret to Christmas tree success is WATER. Your tree will drink a lot—and we do mean *a lot*—of water, especially in the first week. Ideally, use a tree stand that can hold at least 1 gallon of water, and more for bigger trees. Keep it filled. Check it daily. Don't get lazy and don't let the water get lower than the end of the trunk. If the water gets too low, the end will seal with sap resulting in little or no uptake of water and premature drying out.

Also, don't drill a hole in the trunk to improve water uptake (this doesn't work!) or whittle off the outer layers to fit it in your stand (those layers are most efficient at taking up water, so you're actually harming the tree).

You've probably been told to add things like soda, aspirin, bleach, molasses, sugar, honey, commercial tree preservative, or whatever else to your tree stand to make the tree last longer. No matter what you've seen on social media, the science just doesn't support it. In fact, research has shown that some substances actually harm the tree and cause needle drop! Trees only drink water in the wild and that's all they need indoors, too.

According to Smith, most fresh-cut trees will last a month with proper care. Remember when it's time to take down the Christmas tree, it still has a useful life left! Cut boughs and cover perennials to shield them from cold and wind, or place them on the ground near your bird feeders to create protection for ground-feeding birds. Also, check with your community for free pick-up or drop-off services that grind Christmas trees into garden mulch.

## ***New Publication Discusses Second Marriages and Farm Transition Planning***

By: Robert Moore

Link: <https://farmoffice.osu.edu/blog/tue-12052023-1031am/new-publication-discusses-second-marriages-and-farm-transition-planning>

Second marriages present unique challenges for farm transition planning. This is especially true when the second marriage occurs later in life and the spouses have accrued significant assets and/or have children from prior marriages. The spouses in a second marriage obviously want to help provide for each other but may have a competing interest of providing for their children but not necessarily stepchildren. Without good planning, it is possible that farm assets will end up with a spouse or stepchildren who were not involved in the farming operation.

[Farm Transition Planning Strategies for Second Marriages](#), a new bulletin available at [farmoffice.osu.edu](https://farmoffice.osu.edu), addresses the two most common sources of risk to farming operations when a second marriage is involved – death and divorce. While these risks cannot be eliminated, there are strategies to help minimize the risks to ensure, as best we can, that farm assets stay with the farm family. The bulletin discusses the strategies and how they can be integrated into a farm transition plan.

Strategies to protect farms from the death of a second spouse mostly involves incorporating a trust in the farm transition plan. A trust can hold assets for the surviving spouse without giving legal ownership to the spouse. The trust serves the dual purpose of providing income and other resources for the surviving spouse while also protecting those assets to ultimately be inherited by the deceased spouse's heirs. Trusts are an excellent tool to both provide for spouses and protect assets for future generations.



Prenuptial and postnuptial agreements can be used to reduce the risks of divorce. These agreements between spouses specifically identify which assets are considered joint, marital assets and which assets are to be considered outside of the marriage. These designations can help safeguard farm assets by keeping them immune from a division of assets in a divorce. A recent change in the law allows spouses to enter into such an agreement even after the marriage has occurred.

Any farmers who are in a second marriage should consider including a trust and/or pre/postnuptial agreement into their farm transition plan. An attorney experienced in farm transition planning can assist with deciding if a trust or marriage agreement is needed and how best to integrate into a farm transition plan. The [Farm Transition Planning Strategies for Second Marriages](#) bulletin provides a detailed discussion of trusts and marriage agreements and their potential impact on farm transition planning.

## ***Announcing our “Planning for the Future of Your Farm” Winter Workshops***

By: Peggy Hall, David Marrison and Robert Moore, OSU Extension

Link: <https://u.osu.edu/ohioagmanager/2023/11/29/announcing-our-planning-for-the-future-of-your-farm-fall-and-winter-workshops/>

If you and your family are grappling with the critical issue of how to transition the farm operation and farm assets to the next generation, OSU Extension is here to help. Attend one of our **“Planning for the Future of Your Farm”** workshops this winter to learn about the communication and legal strategies that provide solutions for dealing with farm transition needs and decision making. We’ve scheduled both a webinar version and several in-person options for the workshop, with the first in-person workshops coming up soon on December 7 in Celina, Ohio.

This workshop challenges farm families to actively plan for the future of the farm business. Learn how to have crucial conversations about the future of your farm and gain a better understanding of the strategies and tools that can help you transfer your farm’s ownership, management, and assets to the next generation. We encourage parents, children, and grandchildren to attend together to develop a plan for the future of the family and farm.

Teaching faculty for the workshop are David Marrison, OSU Extension Farm Management Field Specialist, and Robert Moore, Attorney with the OSU Agricultural & Resource Law Program. Topics which will be covered in the workshop include:

- Developing goals for estate and transition planning
- Planning for the transition of control
- Planning for the unexpected
- Communication and conflict management during farm transfer

- Federal estate tax challenges
- Tools for transferring assets
- Tools for avoiding probate
- The role of wills and trusts
- Using LLCs
- Strategies for on-farm and off-farm heirs
- Strategies for protecting the farmland
- Developing your team
- Getting your affairs in order
- Selecting an attorney

**Webinar version.** You and your family members can attend the workshop individually from the comfort of your homes. The four-part webinar series will be February 5, 12, 19, and 26, 2024, from 6:30 to 8:30 p.m. via Zoom. Pre-registration is required so that a packet of program materials can be mailed in advance to participating families. Electronic copies of the course materials will also be available to all participants. **The registration fee is \$75 per farm family.** Register by January 22, 2024 in order to receive course materials in time. [Click here to register](#)

**In-person workshops.** Our local Extension Educators are hosting in-person workshops at five regional locations across Ohio. Registration costs vary by location due to local sponsorships. Click on the links below to access the individual registration information for each location:

- [December 7, 2023 – Celina, Ohio \(Mercer County\)](#)
- [January 19, 2024- Lisbon, Ohio \(ColumbianaCounty\)](#)
- [January 26, 2024 – Urbana, Ohio \(Champaign County\)](#)
- [February 2, 2024 – Tiffin, Ohio \(Seneca County\)](#)
- [April 4, 2024 – Warren County – Lebanon](#)

**Registration is required.** Find registration information for all workshops at [go.osu.edu/farmsuccession](https://go.osu.edu/farmsuccession)

We hope you'll join us to move forward on planning for the future of your farm! For questions about the workshop, please contact David Marrison at [marrison.2@osu.edu](mailto:marrison.2@osu.edu) or 740-722-6073.

## ***New Dates for Northeast Ohio Small Farm Financial College Announced!***

By: Andrew Holden & Lee Beers

Link: <https://go.osu.edu/NEOSFFC>

Small and beginning farmers in NE Ohio are encouraged to participate in the new in-depth farm management educational program! The college will consist of two Saturday courses to be held on the Saturday of February 3<sup>rd</sup> and the Saturday of February 10<sup>th</sup>, 2024. Both days will run from 9:00 AM – 3:00 PM with lunch included. Both days will be held at 4-H Camp Whitewood at 7983 S Wiswell Rd, Windsor, OH 44099. The cost for the college is \$100 per participant, with the option to bring an additional family/farm member for \$50. This program also qualifies attendees for the Ohio Department of Agriculture's Beginning Farmer Tax Credit Program. Those interested in receiving this credit would be subject to additional requirements and fees (More information is available later in this release and online). Those interested in participating in this college or those seeking more information are encouraged to check out our website at:

<https://go.osu.edu/NEOSFFC>

This course will offer 10 hours of farm management education that will help start your farm on the path to financial success. The college is designed to help landowners examine potential ways to increase profits on their small acreage properties. The program is open to all new or aspiring farmers, new rural landowners, small farmers, and farm families looking for new ideas.

During this college, participants will be challenged to develop realistic expectations for their new farm business. They will receive information on getting started, identifying the strengths and weaknesses of their property, and developing a farm business plan. Information on farm finances, insurance, liability, labor and marketing will be covered during the college.

Instructors include OSU Extension Educators Andrew Holden from Ashtabula County and Lee Beers from Trumbull County, and David Marrison, Professor and Field Specialist in Farm Management, Interim Director for the Farm Financial Management & Policy Institute.

The two days will consist of four sessions:

**Session I - Getting Started on Your New Farm Business**

- Developing real-life expectations for your farm.
- Assessing your property and resources.
- Developing a farm business plan, including setting your family and farm mission, goals and objectives.
- Understanding farm business structures.

**Session II- You Can't Measure What You Don't Track. Farm Recordkeeping, Budgets and Taxes.**

- Recordkeeping for farm businesses.
- Using enterprise budgets to project farm income.
- Developing cost of production projections.

Northeast Ohio Agriculture

OHIO STATE UNIVERSITY EXTENSION  
Ashtabula, Portage and Trumbull Counties

- Introduction to farm taxes.

### **Session III - Money, Money, Money! Managing your Small Farm's Finances**

- Developing a family and farm balance sheet.
- Developing financial statements including cash flow and income statements.
- Managing family and farm income and expenses.

### **Session I - The Legal Side of Farm Financial Management**

- Legal instruments for farm financing.
- Loan options for small farms.
- Farm leases and contracts.
- Overview of risks on the farm.
- Liability insurance needs for small farms.

This two Saturday course will feature both live, in-person lectures, recordings from other state specialist, hands-on activities, take home assignments, and the ability to apply what is taught directly to your new or current farming operation.

### **Beginner Farmer Tax Credit Program**

Created through House Bill 95 and signed into law on April 21, 2022, the Beginner Farmer Tax Credit Program offers two income tax credits beginning in tax year 2023 in following two categories:

#### **Beginning Farmers**

Beginning farmers who attend a financial management program will receive a tax credit for the cost of attending an approved farm financial management program. This college is an approved program.

#### **Asset Owners**

Individuals/business that sell or rent farmland, livestock, buildings, or equipment to beginning farmers will receive a tax credit of 3.99% for one of the following:  
In the case of a sale, the sale price.

In the case of a rental, the gross rental income that the individual or business received during the first three years of the rental agreement.

In the case of a rental through a share-rent agreement, the gross rental income received during the first three years of the share-rent agreement. A share-rent agreement is an arrangement by which, in exchange for the rented assets, the beginning farmer provides the owner of the assets with a specified portion of the farm products produced from the assets.

For more information on the Beginning Farmer Tax Credit Program, including eligibility criteria and how to apply, go to <https://agri.ohio.gov/programs/farmland-preservation-office/Beginning-Farmer-Tax-Credit-Program/Beginning-Farmer-Tax-Credit>

Those who would like to be eligible for this credit must complete some additional work and pay an additional \$200 to receive the certificate. More information on this or the course in general, is available online at <https://go.osu.edu/NEOSFFC> or by contacting Andrew Holden at [Holden.155@osu.edu](mailto:Holden.155@osu.edu) or calling 440-576-9008.

### **Upcoming Extension Programs**

The following programs have been scheduled for NE Ohio farmers. Check back each week as more programs are added to the calendar

#### **\*Northeast Ohio Small Farm Financial College\***

February 3<sup>rd</sup> & 10<sup>th</sup> 2024

Learn more or register at [go.osu.edu/NEOSFFC](https://go.osu.edu/NEOSFFC)

#### **Private Pesticide/Fertilizer Applicator Training**

December 14, 2023 – Online via Zoom

January 18, 2024 – Trumbull County

February 14, 2024 – Geauga County

March 11, 2024 – Ashtabula County

March 28, 2024 – Online via Zoom

Register at [Go.osu.edu/NEOPAT](https://Go.osu.edu/NEOPAT)

#### **Weeds University**

February 21, 2024

More information to come!

#### **Northeast Ohio Agronomy School**

March 27, 2024

Registration Opens Feb. 1<sup>st</sup>

#### **Pruning Classes**

March 2<sup>nd</sup> – Hartford Orchard LLC

March 30<sup>th</sup> – Sage's Apple Orchard



**CFAES**

# Women in Agriculture

**Saturday  
December  
9**

**9:00 a.m.–11:00 a.m.**

OSU Extension Office'  
39 Wall Street.  
Jefferson, Ohio 44041



## Conversations and Crafts

Do you have a burning question of how other women balance farm and personal life or how they provide effective leadership to their business? If so, plan on attending and asking your questions to a group of successful women in Agriculture from different enterprises. During the conversations, you will have your choice of making a wreath or gnome decoration (pictured to the left). Instruction and supplies will be provided but you are welcome to bring pine, foliage and ribbon/decorative pieces you may have at home. The cost is \$10.

**Register by December 7, 2023**

**To register either use link or QR code below.**

<http://www.go.osu.edu/23decashtabulawia>



**THE OHIO STATE UNIVERSITY**

COLLEGE OF FOOD, AGRICULTURAL,  
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# NORTHEAST OHIO SMALL FARM FINANCIAL COLLEGE

Small and beginning farmers are encouraged to participate in this new in-depth farm management educational program!

This course will offer 10 hours of farm management education that will help start your farm on the path to financial success.

Instructors include OSU Extension Educators Andrew Holden and Lee Beers, and Farm Management Field Specialist in, David Marrison.

This two Saturday course will feature both live, in-person lectures, recordings from other state specialist, hands-on activities, take home assignments, and the ability to apply what is taught directly to your new or current farming operation.

**DATE:** Saturday, February 3rd and Saturday, February 10th, 2024

**TIME:** 9:00 AM – 3:00 PM

**LOCATION:** 4-H Camp Whitewood  
7983 S Wiswell Rd, Windsor, OH 44099

**COST:** \$100 per participant, \$50 per additional family member

Register here: [go.osu.edu/NEOSFFC](https://go.osu.edu/NEOSFFC)

Call Andrew Holden at 440-576-90089 with any questions!



**CFAES**

## Topics:

### **Starting Your New Farm Business**

Goals and Expectations  
Mission Statements  
Business Plan  
Farm Business Structure

### **Recordkeeping, Budgets and Taxes**

Enterprise Budgets  
Projecting Farm Income  
Cost of Production  
Introduction to Farm Taxes

### **Managing Your Small Farm's Finances**

Balance Sheets  
Cash Flow Statements  
Financial Statements  
Managing Income and Expenses

### **The Legal Side of Farm Financial Management**

Farm Financing  
Loan Options for Small Farms  
Farm Leases and Contracts  
Risks on the Farm  
Liability Insurance

## Sponsors:

OSU Extension-Ashtabula & Trumbull Counties

OSU Beginner and Small Farms Program

Farm Financial Management and Policy Institute (FFMPI)

Risser Farm Management Fund

Bruns Insurance Services

**CFAES**

# 2024 Northeast Ohio Private Pesticide Applicator Re-Certification & Fertilizer Application Re-Certification Sessions

## Private Pesticide Applicator Re-certification:

Does your Private Pesticide Applicator's License expire on March 31, 2024? If so, OSU Extension in Northeast Ohio has planned four pesticide re-certification sessions for producers. Each of these sessions will offer 3 credits for pesticide re-certification for CORE and All Categories (1-7). Private Pesticide Applicators are encouraged to choose the session which best fits their schedule.

**Cost: \$40/Person**

## Fertilizer Applicator Re-Certification:

Does your Private or Commercial Fertilizer Applicators Certification expire soon? A one-hour session will be held after the pesticide session for those who need to renew their Fertilizer Application Certification.

**Cost: \$10/Person**

### 2024 Re-certification Programs:

- **Online via Zoom, Tuesday, December 14, 2023, 5:00 PM to 9:00 PM**
  - Pesticide starts at 5:00 PM, Fertilizer starts at 8:00 PM
- **Trumbull Co. Extension Office in Cortland, OH - Thurs, January 18, 2024, 5:00 PM – 9:00 PM**
  - Pesticide starts at 5:00 PM, Fertilizer starts at 8:00 PM
  - For more information call: 330-638-6783
- **Geauga Co. Extension Office in Burton, OH - Wed, February 14, 2024, 1:00 PM – 5:00 PM**
  - Pesticide starts a 1:00 PM, Fertilizer starts at 4:00 PM
  - For more information call: 440-834-4656
- **Ashtabula Co. Extension Office in Jefferson, OH – Mon, March 11, 2024, 1:00 PM – 5:00 PM**
  - Pesticide starts at 1:00 PM, Fertilizer starts at 4:00 PM
  - For more information call: 440-576-9008
- **Online via Zoom, Thursday, March 28, 2024, 5:00 PM to 9:00 PM**
  - Pesticide starts at 5:00 PM, Fertilizer starts at 8:00 PM



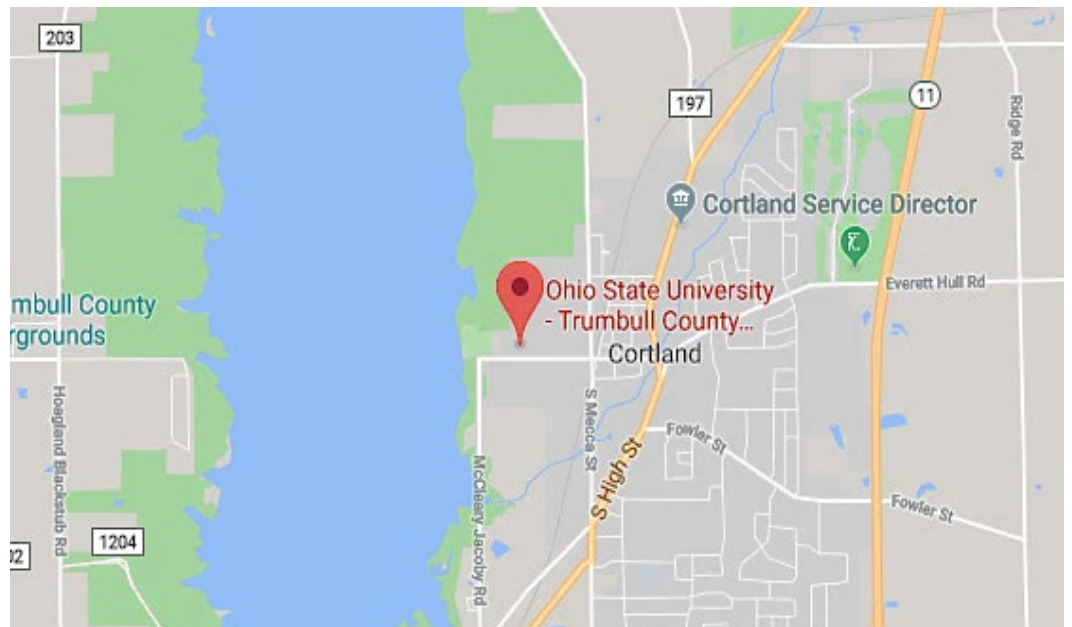
**To register, please visit**  
**[Go.osu.edu/NEOPAT](https://go.osu.edu/NEOPAT)**





**Trumbull County**  
**January 18, 2024**

Trumbull County  
Extension Office  
520 West Main  
Street, Cortland,  
Ohio 44410 330-  
638-6783



**Geauga County**  
**February 14, 2024**

Geauga County  
Extension Office  
14269 Claridon-Troy  
Road, Burton, Ohio  
44021  
440-834-4656



**Ashtabula County**  
**March 21, 2023**

Ashtabula County  
Extension Office  
39 Wall Street,  
Jefferson, OH  
44047  
440-576-9008



# 2024 Northeast Ohio Private Pesticide Applicator Re-Certification & Fertilizer Application Re-Certification Sessions

If you are unable to register online, please fill out and mail in this form below to register for one of our 2024 in-person re-certification trainings. The registration fee is \$40/per person for the private pesticide applicator re-certification. The registration fee is \$10/per person for the fertilizer re-certification session. ***Pre-registration is required 7 days prior to the session date.*** An additional late registration fee of \$25 per person will be added for any registration received after the registration deadline listed below.

Name \_\_\_\_\_ Pesticide Applicator Number \_\_\_\_\_

Email address \_\_\_\_\_

Phone Number \_\_\_\_\_ County \_\_\_\_\_

Categories Needed for Re-certification \_\_\_\_\_

## Session I will be attending (check one):

\_\_\_\_ **Trumbull Co. Extension Office in Cortland, OH**  
**Thurs, January 18, 2024, 5:00 PM – 9:00 PM**

\_\_\_\_ **Geauga Co. Extension Office in Burton, OH**  
**Wed, February 14, 2024, 1:00 PM – 5:00 PM**

\_\_\_\_ **Ashtabula Co. Extension Office in Jefferson, OH**  
**Mon, March 11, 2024, 1:00 PM – 5:00 PM**

## Fee Required (check all the apply):

\_\_\_\_ Pesticide Applicator Re-certification (\$40 pre-registration)

\_\_\_\_ Fertilizer Applicator Re-certification (\$10 pre-registration)

\_\_\_\_ Late Registration Fee (\$25-if applicable)

**Total Fee Due \$** \_\_\_\_\_

**Online registration is preferred**

To register and pay online please  
visit [www.Go.osu.edu/NEOPAT](http://www.Go.osu.edu/NEOPAT)

**Please make check payable to OSU Extension and mail to:**  
**Ashtabula County OSU Extension, 39 Wall Street, Jefferson, Ohio 44047**

**For more information call Andrew Holden at 440-576-9008 or [Holden.155@osu.edu](mailto:Holden.155@osu.edu)**



# Planning for the Future of Your Farm Workshops



Join OSU Extension to learn how to transition your farm to the next generation at one of our **“Planning for the Future of Your Farm”** workshops. These workshops are designed to jump-start your family’s discussion on farm succession and estate planning. Both on-line and in-person workshops are available.

*Choose the Location/Format Which Best Fits You*

**Zoom Webinar Workshop (6:30 – 8:00 p.m.)**

February 5, 12, 19, and 26

**In-Person Workshop Locations (9:00 to 4:00 p.m.)**

Southern State Community College - Mt. Orab Campus:  
November 29, 2023 (Brown County)

Celina, Ohio: December 7, 2023 (Mercer County)

Lisbon, Ohio: January 19, 2024 (Columbiana County)

Urbana, Ohio: January 26, 2024 (Champaign County)

Tiffin, Ohio: February 2, 2024 (Seneca County)

Instructors: David Marrison, OSU Extension Farm Management Field Specialist and Robert Moore, Attorney with the OSU Agricultural & Resource Law Program

**More Information at: [go.osu.edu/farmsuccession](https://go.osu.edu/farmsuccession)**

**[farmoffice.osu.edu](https://farmoffice.osu.edu)**

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AND ENVIRONMENTAL SCIENCES



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SCAN ME



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