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OHIO STATE UNIVERSITY EXTENSION

NORTHEAST OHIO AGRI-CULTURE NEWSLETTER

Your Weekly Agriculture Update for Ashtabula and Trumbull Counties

December 12, 2023

OSU Extension Educators across the state are in Columbus today learning about new pesticides, rules, and updates

In This Issue:

Hello Northeast Ohio Counties!

It's that time of year for OSU Extension Educators to gather in Columbus for our annual pesticide education in-service. We are learning about new products, rules, and teaching tools that we can bring back to NE Ohio.

If your pesticide license expires in 2024, we have several recertification opportunities. You can find more information on the flyer at the end of our newsletter.

Have a great week!

Lee Beers
Trumbull County
Extension Educator

Andrew Holden
Ashtabula County
Extension Educator

OHIO HOUSE AND SENATE DIFFER ON CAUV PROPERTY TAX RELIEF

By Peggy Kirk Hall
Source: https://farmoffice.osu.edu/blog/fri-12082023-1212pm/ohio-house-and-senate-differ-cauv-property-tax-relief

Responding to concerns about potential increases in Ohio property taxes, the Senate passed House Bill 187 (HB 187) this week to provide some relief from property tax hikes. That relief, however, affects only the Ohio homestead exemption. The Senate removed provisions the House had passed in HB 187 offering relief on other property taxes, including Current Agricultural Use Valuation (CAUV) taxes. The House and Senate differences mean the CAUV adjustments originally in HB 187 are currently at a standstill.

House Bill 187. The House passed its version of HB 187 in October. The House version included provisions that would temporarily adjust CAUV calculations until 2026. When updating the CAUV value, a county auditor would be required to use an average of the CAUV formula value for the current year along with CAUV values that would have been assigned in each of the preceding two years, since the last update. This three year averaging would lower the expected increase in the new CAUV value. But the Senate drafted and passed a substitute of HB 187, and the substitute bill does not contain the CAUV language. The House and Senate must now confer on its differing versions of HB 187 to work out the differences.

Senate Bill 153. The Senate isn't completely ignoring the CAUV adjustments—they exist in another bill. Senate Bill 153 (SB 153), introduced in the Senate back in September, contains the same CAUV language as HB 187. The Senate Ways and Means Committee held four hearings on SB 153 in September and October. But the committee has not taken any action on the bill since the last hearing on October 11.

What's next for CAUV relief? There are two avenues to enacting the CAUV three year averaging provisions that could bring some relief from CAUV increases. First is for the Senate to reinsert the provisions in HB 187. The second is for the Senate to pass SB 153 and send it over to the House for consideration. From our view, it's

difficult to gauge if the House and Senate are on the same page for completing either route.

Follow HB 187on the legislature's website at https://www.legislature.ohio.gov/legislation/135/hb187 and track SB 153 at https://www.legislature.ohio.gov/legislation/135/sb153.

Extreme rainfall increases ag nutrient runoff, conservation strategies can help

By University of Illinois
Source: https://www.sciencedaily.com/releases/2023/12/231211200124.htm

Nutrient runoff from agricultural production is a significant source of water pollution in the U.S., and climate change that produces extreme weather events is likely to exacerbate the problem. A new study from the University of Illinois Urbana-Champaign looks at how extreme rainfall impacts runoff and suggests possible mitigation strategies. "We look at more than a decade of precipitation events in the state of Wisconsin and quantify the increase in nutrient runoff right around the event and at the end of the growing season. Climate models predict that we'll continue to see an increase in extreme events, and our works speaks to the challenging relationship between nutrient use and water quality," said Marin Skidmore, assistant professor in the Department of Agricultural and Consumer Economics, part of the College of Agricultural, Consumer and Environmental Sciences (ACES) at U. of I. Skidmore is lead author of the study with coauthors Jeremy Foltz from University of Wisconsin-Madison and Tihitina Andarge from the University of Massachusetts-Amherst.

"Our focus on a single state allows us to accurately measure farm locations and practices, while keeping statewide regulation constant, in a way that would be difficult in a national study," Skidmore added.

Livestock manure and crop fertilizer are major causes of nonpoint source pollution from agriculture.

Wisconsin has a large dairy industry, where most farms are below the federal definition of concentrated animal feeding operations (CAFOs) and therefore not regulated under the Clean Water Act.

Instead, they are subject to a patchwork of local regulations.

The researchers studied water quality across nearly 50 watersheds in Wisconsin from 2008 to 2020.

They correlated ammonia and phosphorus concentration data from the Water Quality Portal with the location of livestock farms and crop acreages, and they determined nutrient levels after ½ inch, 1 inch, and 2 inches of rainfall.

They found spikes in nutrient concentrations immediately after extreme precipitation events, and the effect increased with the amount of precipitation.

For example, within five days of an inch of precipitation, ammonia was 49% higher and phosphorus was 24% higher.

If there was at least one day in a month with over an inch of precipitation, monthly ammonia was 28% higher and monthly phosphorus was 15% higher.

"We observe a significant interaction between rainfall, agricultural production, and runoff. It is not just a short-term spike in nutrient levels; at the end of the season, we still see persistent increases in phosphorus and ammonia attributed to those extreme precipitation events months earlier," Skidmore stated.

However, the researchers found that agricultural management practices can help mitigate the effects.

"Our results show that cover crops planted in the winter can lower the amount of nutrients in the water. Areas with cover crops have significantly lower spikes in ammonia and phosphorus, and the effect persists until the end of the growing season.

We already know cover crops are great for soils and nutrient management, but this is additional empirical evidence showing that cover crops are climate-smart practices that can help agriculture be resilient into the future," Skidmore said.

The researchers also observed the presence of legacy nutrients, which are left behind from agricultural practices decades or even centuries ago.

"There is a direct impact of extreme precipitation on runoff that is unexplained by current activities. We attribute this to sedimented nutrients that remain in the soil from previous activities," Skidmore noted.

"One of the best ways to deal with legacy nutrients is to ensure soils are healthy. By preventing soil erosion, you keep the legacy nutrients in the soil and out of surface water. These findings further support the use of management practices such as conservation tillage, vegetative buffer strips, and cover crops."

Wisconsin watersheds feed into North America's two largest river systems, the Mississippi and Great Lakes/St. Lawrence.

Nutrient pollution can have acute local impacts, such as green algal blooms, which can be toxic to humans and animals.

If people can't enjoy recreational activities like swimming or fishing, it leads to losses for local economies.

Furthermore, downstream impacts continue along the Mississippi River into the Gulf of Mexico where nutrients contribute to a growing dead zone.

Finding solutions to dealing with nutrient pollution benefits the environment and society in general, Skidmore noted.

"Conservation strategies are not necessarily cost-effective for producers, so we must ensure there are policies in place to support their implementation. As we're approaching the next Farm Bill, there are discussions around how to allocate funds from the Inflation Reduction Act for climate-smart and conservation ag practices. It's important that such practices continue to receive funding so farmers can facilitate those benefits for all of us," she concluded.

UNDERSTANDING AND OVERCOMING COVER CROP YIELD PENALTIES IN THE MAUMEE RIVER WATERSHED: UNLOCKING THE POTENTIAL

By Jonah VanRoekel, Osler Ortez, Laura Lindsey, Sami Khanal, Ryan Haden, Stephanie Karhoff
Source: https://agcrops.osu.edu/newsletter/corn-newsletter/2023-41/understanding-and-overcoming-cover-crop-yield-penalties-maumee

A research and extension team from Ohio State University is inviting farmers in the Maumee River Watershed to participate in a **USDA-funded** project designed to help better understand the benefits and tradeoffs associated with integrating **cover crops into corn-soybean** rotations.

A total of 16 fields which meet the criteria of one of the following four treatment categories will be needed forthis project:

- **Treatment 1:** Corn-soybean rotated fields with no cover crops or winter wheat in the last five years (4 fields: 2 corn, 2 soybean).
- **Treatment 2:** Corn-soybean-winter wheat rotated fields with no cover crops (4 fields: 2 corn, 2 with soybean).
- **Treatment 3:** Corn-soybean rotation with cereal rye cover crop for less than three years (4 fields: 2 corn, 2 soybean).

- **Treatment 4:** Corn-soybean rotation with cereal rye cover crop for over five years (4 fields: 2 corn, 2 soybean).

If you are a farmer with fields and rotations that fit in any of the four categories outlined above, please get in touch with us (our contact information is listed below). We will work with you during the end of the 2023 crop year to determine the suitability of your farm's location and management. Farmers whose fields are selected for this project will receive a small honorarium, $350 per field per year. This is a 2-year project; field measurements will start in 2024 and continue through 2025. Field measurements will include soil samples, gas emissions, minimal tissue/biomass sampling, and drone imagery. The only farmer input requirements are calibrated yield/harvest data (but could also include any other information they would be willing to offer). Participants will not need to alter crop management; our team will collect information on what is already out there.

Project Objectives

Identify Best Practices: Uncover management practices and biophysical conditions influencing cover crop biomass production, variability, and their impact on soil health and nutrient cycling.

Quantify Findings: Develop robust models using remote sensing and ground-truth data to quantify within-field variability in cover crop biomass and the cover crop effects on cash crop yields.

Watershed-Scale Impact: Create a biogeochemical model to project cover crop effects on cash crop yield, carbon sequestration, and greenhouse gas emissions at the watershed scale.

Knowledge Sharing: Develop an extension curriculum based on study outcomes to develop recommendations for best management practices for cover cropping.

If you are interested and have field(s) in any one or more of the categories, you can contact:

Jonah VanRoekel – Ph: (319)-591-0486, (vanroekel.2@osu.edu)
Dept. of Horticulture and Crop Science
Osler Ortez (ortez.5@osu.edu)
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Or Other Members of our Research Team, including:
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Dept. of Horticulture and Crop Science
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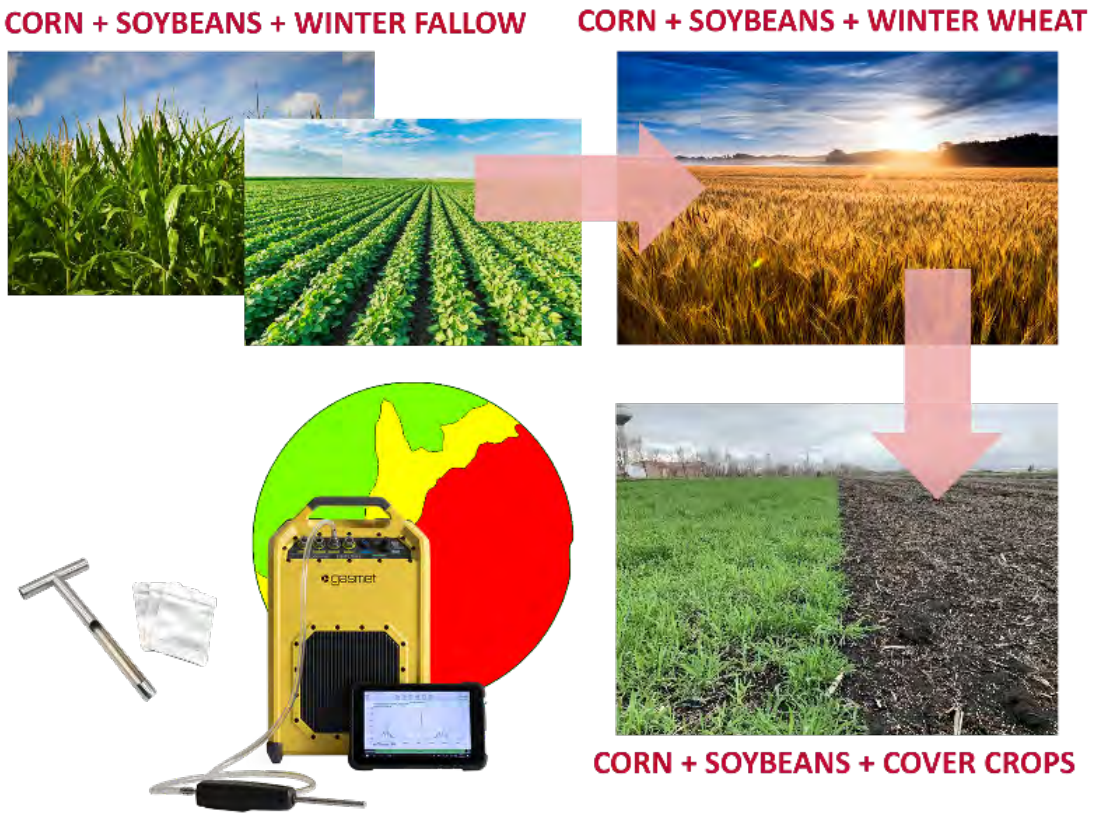
Agricultural Technical Institute
Stephanie Karhoff (karhoff.41@osu.edu)
Dept. of Extension

Why Cover Crops?

Cover crops can enhance soil fertility, improve soil health, and reduce greenhouse gas emissions (learn more about cover crops here). However, concerns about potential impacts on cash crop yields have left many wondering about effects that might impact their fields and cash crop yields. Stakeholders are calling for research to understand better the factors contributing to yield declines following cover crops and subsequent management strategies addressing the yield gap. With the outcomes of this project, constraints to cover crop adoption in the Western Lake Erie basin can be overcome. Overall, this project will provide a better understanding of cover crop dynamics and evidence-based insights to address concerns about the potential cover crop yield gap.



Post-Harvest Grain Marketing: How Important Is It?

By Joe Janzen
Source: https://farmdocdaily.illinois.edu/2023/12/post-harvest-grain-marketing-how-important-is-it.html

After harvest, grain marketing changes. Farmers have taken stock of their crop and know precisely how many bushels they must sell. For these remaining bushels, the question is: *sell or store*? Selling promptly reduces storage costs but prices at harvest time are typically discounted relative to prices later in the marketing year. Forward markets offer higher prices later (what is known as carry) to incentivize storage and ration available supply until the next harvest. Storing grain also allows farmers to speculate on commodity prices, holding grain in anticipation of higher prices in the future.

This article is the first in a series examining the sell versus store decision in post-harvest grain marketing. In this first installment, I examine the size of this challenge for corn and soybeans farms in Illinois: how much of a year's production does the farm have to sell after harvest? This is the flip side of: how much grain did the farm market prior to or at harvest? Post-harvest marketing is all the more important when the farm has chosen to make minimal sales before harvest.

Understanding the size of the post-harvest grain marketing challenge is difficult because even in aggregate there is incomplete information on how much grain farms have to sell at any given moment. The quantity of physical inventories on farm or the quantity of inventories recorded on a farm's financial statements may not match the amount of grain to be harvest because grain can be priced prior to delivery using forward contracts or after delivery by renting commercial storage space or using deferred pricing contracts. Additionally, the 'typical' or average case based on aggregate data will not capture the variation of storage and marketing decisions across farms.

I compare different measures of farmer marketing behavior for corn and soybeans in the month of December. I find post-harvest marketing must be a significant activity for Illinois grain farms: in aggregate, roughly 60% of production remains unsold after harvest. This implies farmers may bear significant price risk after harvest. My analysis also suggests farm financial records like those maintained by the Illinois Farm Business Farm Management (FBFM) Association may provide useful information about farmer marketing activity. In future articles, I will assess variation in marketing activity across farms and the profitability of the sell versus store decision.

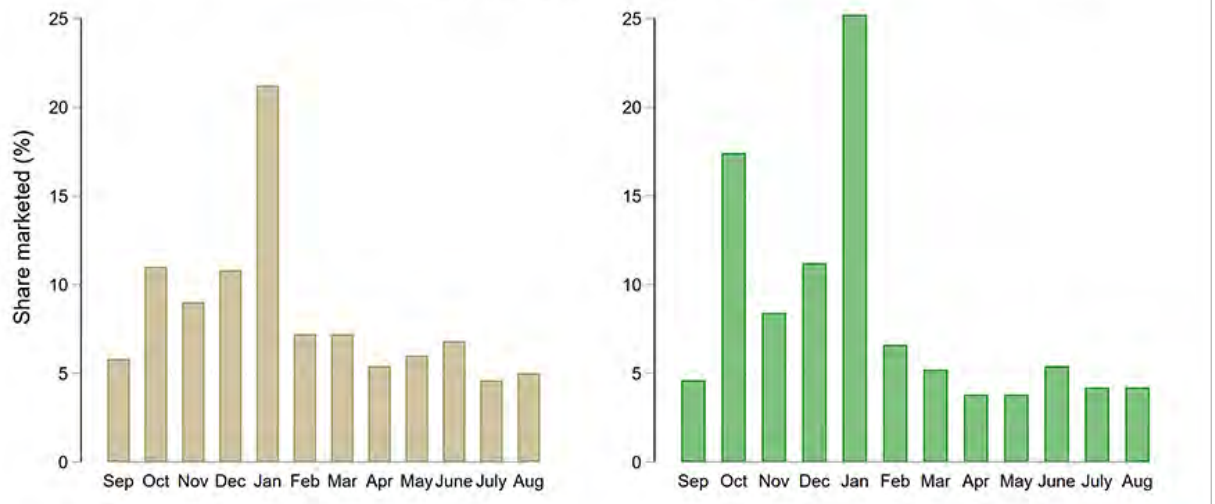
Farm Storage and Marketing Quantities after Harvest

I consider three measures of how much grain Illinois farms have to sell in December, shortly following the corn and soybean harvest period. The first is on-farm inventory:

grain stored in facilities physically located on the farm. The National Agricultural Statistics Service (NASS) estimates on-farm stocks quantity by state as of December 1 of each year in its Grain Stocks Report. Physical inventories on-farm are a limited measure how much grain farmers have to sell: they may overstate the amount of grain to be marketed if some grain is priced using forward contracts, or they may understate grain to be marketed if unpriced grain is held off-farm. NASS also reports annual grain production by state; expressing inventory as a share of production facilitates comparisons across time, states, and farms.

The second measure of grain to be marketed comes from data on farmer grain sales collected by NASS using farmer surveys. While publicly available data related to farmer sales are limited, NASS does report each year a set of marketing weights which represent the proportion of that year's production marketed in each month of the marketing year; these weights are given in Figure 1. (Note the corn and soybean marketing year runs from September to August.) The NASS marketing weights are larger in the months immediately after harvest, specifically October through January. A significantly larger portion of the crop is marketed in January because realizing sales after January 1st allows farms to shift revenues between tax periods. By summing the weights from September through December, we can estimate the proportion of the crop marketed by the calendar year end. The share of production to be marketed is one minus the share marketed.

Figure 1. Farm Marketing Weights for Illinois by Crop and Month of Marketing Year, 2017/18-2022/23 Average



Source: National Agricultural Statistics Service

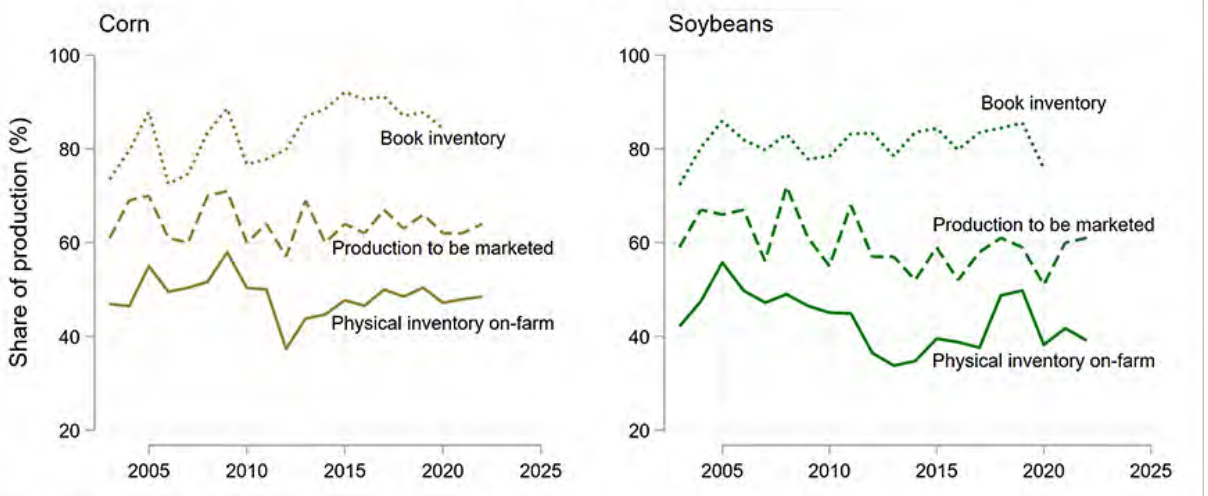
farmdocDAILY

My final measure is the quantity of book inventories held on the farm balance sheet as of the December 31 calendar year end. Grain farms in the Illinois FBFM report inventory quantities by commodity. Like other data sources, Illinois FBFM also records production quantities so we can express inventory as a share of production and compare it to the measures described above. Book inventories are likely to be larger than on-farm

physical inventories because they can include grain located in commercial storage facilities. They may also be larger than production marketed if grain has been priced using forward contracts, including deferred pricing contracts that allow farms to deliver grain but realize sales after the December 31 tax year end. For these reasons, book inventory likely overstates the post-harvest quantity to be marketed; physical on-farm inventory and book inventory are likely to place lower and upper bounds on the actual quantity of grain to be marketed.

Figure 2 reports these three measures of storage and marketing by year for both corn and soybeans. As suggested above, the share of production to be marketed according to the NASS marketing weights falls between on-farm physical inventory and book inventory. All measures are slightly higher for corn compared to soybeans. Physical inventories on-farm are on average roughly 45% of production for both corn and soybeans. The average share of production to be marketed as of December 31 is 65% for corn and 60% for soybeans. Book inventories as a share of production are on average just over 80% for both crops.

Figure 2. Share of Crop Production Marketed or Stored as of December by Commodity in Illinois, 2003-2022



Two things stand out in Figure 2. First, marketing and storage levels in December do not vary much across years when expressed as a share of production. In aggregate, farms do not appear to alter the proportion of grain marketed post-harvest much from year to year in response to changes in price levels or price spreads. Take 2012 as an example. Drought that year led to high spot prices at harvest and negative futures calendar spreads for both corn and soybeans. Negative calendar spreads suggest returns to storing grain were limited. Despite these market signals, farms reduced physical inventories on-farm only slightly and kept the proportion of grain marketed and book inventories of grain near normal levels.

Second, book inventories closely follow movement in marketing weights. The direction of year-to-year changes in marketing weights and book inventories is similar, though the size of the changes differs. This suggests FBFM data on book inventories are informative about the pace of farm selling and the desire of farmers to sell or store. Unlike NASS data on marketing, we observe book inventories at the farm-level and will examine the variation across farms in future articles.

Implications

Post-harvest grain marketing is a big deal. Farms must bear price risk for as long as grain remains unmarketed. Data show the majority of the corn and soybean crops in Illinois remain to be sold after harvest. This suggests, farmers are willingly assuming price risk and realizing most crop revenue post-harvest.

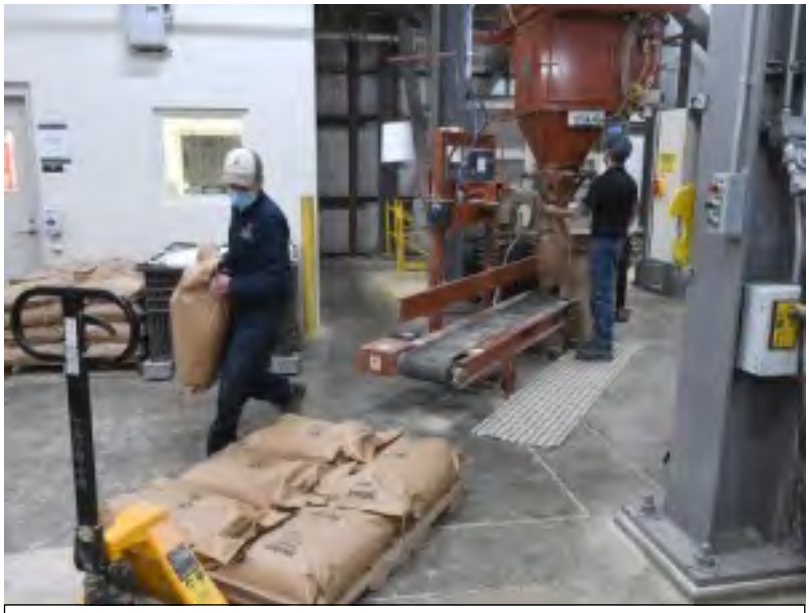
Farmers face pressure to market this grain profitably. Typical seasonal patterns see crop prices appreciate after harvest. Farmers can take advantage by storing grain, but this may come at some cost. On the merits of post-harvest marketing University of Minnesota extension economist Ed Usset (2010) is blunt: “Holding grain in storage too long is a big mistake made by too many farmers”. Marketing grain profitably likely requires a flexible approach where farmers “trade their (grain) like they were a grain elevator” as suggested by market analyst Angie Setzer (2016, *ProFarmer*)
Given the importance of post-harvest grain marketing for farm profitability, the benefits and costs of holding grain after harvest should be weighed carefully. These benefits and costs may differ substantially across farms. In future articles in this series, I will use data from Illinois FBFM to explore how post-harvest marketing activity and its benefits and costs differ across farms.

Acknowledgment

The author would like to acknowledge that some data used in this study comes from the Illinois Farm Business Farm Management (FBFM) Association. Without Illinois FBFM, information as comprehensive and accurate as this would not be available for educational purposes. FBFM, which consists of 5,000+ farmers and 70 professional field staff, is a not-for-profit organization available to all farm operators in Illinois. FBFM field staff provide on-farm counsel along with recordkeeping, farm financial management, business entity planning and income tax management. For more information, please contact the FBFM office located on the campus of the University of Illinois in the Department of Agricultural and Consumer Economics at 217-333-8346 or visit the FBFM website at www.fbfm.org.

Ohio State ATI adds new certificate program

Source: https://cfaes.osu.edu/news/articles/ohio-state-ati-adds-new-certificate-program



ATI students enrolled in animal sciences or agronomy may find the feed mill operations certificate an attractive add-on to their degree. (Photo by Ken Chamberlain)

Starting autumn semester 2024, Ohio State ATI in Wooster will offer a new 9-month certificate program in feed mill operations to meet a growing demand in animal agriculture. It is the only program of its kind in Ohio. According to The American Feed Industry Association, there are more than 5,800 animal food manufacturing facilities in the United States which provide more than 944,000 jobs.

Students enrolled in the certificate program will take classes in the feeding and nutrition of horses, swine, small ruminants, and dairy and beef cattle. They will also study feed mill operations, quality assurance, and feed technology, formulation, and safety. The state-of-the-art feed mill located on the College of Food, Agricultural, and Environmental Sciences (CFAES) Wooster campus will provide ample opportunities for students to gain hands-on experience.

Students enrolled in associate degree programs in animal sciences or agronomy may find the feed mill operation certificate an attractive add-on to enhance their position in the job market after graduation.

"Feed milling is a global industry and critical component to livestock production. Our feed mill is very productive and employs ATI students," said Kris Boone, assistant dean and director of ATI. "It also provides feed for OSU livestock throughout the state and works with industry in research and development. Now it will serve as a teaching asset as well."

For more information about the feed mill operations certificate, contact the Ohio State ATI Office of Admissions at 330-287-1327 or visit ati.osu.edu/feedmill.

Ohio State ATI is located on the College of Food, Agricultural, and Environmental Sciences CFAES Wooster campus. In keeping with The Ohio State University's land grant mission, ATI provides affordable, accessible associate degree programs that lead directly to employment or bachelor's degrees.

ODA Hosts Groundbreaking Ceremony For New, State-of-the-Art Ohio Veterinary Diagnostic Lab

Source: https://agri.ohio.gov/home/news-and-events/all-news/oda-breaks-ground-ohio-veterinary-diagnostic-laboratory-addl

A rendering of the new Ohio Veterinary Diagnostic Laboratory.

The Ohio Department of Agriculture (ODA) held a groundbreaking ceremony today to celebrate the start of construction on the new Ohio Veterinary Diagnostic Laboratory (OVDL). The ceremony brought Ohio's leadership and agricultural commodity groups and stakeholders to the Reynoldsburg campus. Construction of the new laboratory also brings a name change, as the current title of Animal Disease Diagnostic Laboratory (ADDL) will be retired.

The 70,000 square foot, state-of-the-art facility will include 40% more laboratory space and updated bio-security measures. A more energy-efficient building will also accommodate dozens of new staff members. The Capital Budget signed into law by Governor Mike DeWine last summer allocates $72 million for the new OVDL.

"Ohio is the heart of innovation and agriculture, and we need a lab that can keep up with changing technology and scientific advancements," said Governor Mike DeWine. "Our team at the Ohio Department of Agriculture long ago outgrew its current lab, and the new facility will be much better equipped to rapidly and accurately detect emerging and foreign animal diseases that could threaten public health, food safety, and food security."

The laboratory provides regulatory testing support for disease control programs and diagnostic laboratory services for veterinarians, livestock producers, and agribusinesses

within and beyond Ohio. It conducts more than 452,000 tests a year, which breaks down to 1,738 tests a day, 217 tests an hour. The current lab and building, opened in 1961, has outgrown the testing capacity needed for the state's growers and producers. Because of this, a significant number of laboratory tests needed by Ohio farmers and businesses are sent to laboratories out of state. It is vital to keep this testing in the state.

"Our livestock industry and agriculture community has advocated tirelessly for this much needed enhancement to the services we provide at the Ohio Department of Agriculture," said ODA Director Brian Baldridge. "We applaud the DeWine-Husted administration and the Ohio legislature for advocating for this cutting-edge technology as we continue to protect livestock and the citizens of this great state."

The new building also offers the chance to honor an Ohioan who contributed immensely to animal health and food safety and security. The OVDL will be housed in the Dr. Tony Forshey Animal Health Building. Dr. Forshey had a passion and commitment to agriculture and animal health and is well known in the agricultural community for his work and dedication. He served as the State Veterinarian from 2006 until his passing in 2021.

Construction on the building is set to begin in December, with an estimated completion date in 2026.

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 3rd and the Saturday of February 10th, 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.
- 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 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 3rd & 10th 2024
Learn more or register at 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

Weeds University
February 21, 2024
More information to come!

Northeast Ohio Agronomy School
March 27, 2024
Registration Opens Feb. 1st

Pruning Classes
March 2nd – Hartford Orchard LLC
March 30th – Sage's Apple Orchard

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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

THE OHIO STATE UNIVERSITY
COLLEGE OF FOOD, AGRICULTURAL, AND ENVIRONMENTAL SCIENCES

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

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

COLLEGE OF FOOD, AGRICULTURAL, AND ENVIRONMENTAL SCIENCES

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**

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

THE OHIO STATE UNIVERSITY EXTENSION

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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