Happy Thanksgiving Week! We are a mere 48 hours away from one of my favorite holidays—Thanksgiving! I can’t wait to get my fill of turkey, mashed potatoes, stuffing, pumpkin pie and succotash. My stomach is ready! Today, I would like to share a plate full of information on a variety of topics especially some timely tax articles. I hope you each of you have a great Thanksgiving!

T is for time to be together, turkey, talk, and tangy weather.
H is for harvest stored away, home and hearth, and holiday.
A is for autumn’s frosty art, and abundance in the heart.
N is for neighbors, November, nice things, and new things to remember.
K is for kitchen, kettles croon, kith and kin expected soon.
S is for sizzles, sights, and sounds, and something special that abounds.
That spells THANKS—for joy in living and a jolly good Thanksgiving season.

David Marrison, AG Educator

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The Thanksgiving Farmer’s Share
By Ron Sylvester
Source: Ohio Farmer’s Union at http://ohfarmersunion.org/2015/11/the-thanksgiving-farmers-share/

The Ohio Farmers Union released a Thanksgiving version of the organization’s popular Farmer’s Share graphic which shows farmers and ranchers receive only about 19 cents of every dollar spent by consumers on their Thanksgiving dinners. “We want to remind Ohioans to be thankful for farmers and remind them that 80 percent of what they pay for food at the grocery are costs added after grain, meat and produce leaves the family farm,” said OFU President Joe Logan.
Logan said these costs include processing, marketing, wholesaling, distribution and retailing according to the U.S. Dept. of Agriculture. “These added costs take a bite out of all of our family budgets – consumers and farmers alike – at Thanksgiving and throughout the year,” Logan said.

“As our American food system has gotten more reliant on industrial agriculture and a relative few huge companies dominating grain and meat markets, family farmers are as squeezed as many American consumers by the cost of what’s on our dinner plates,” Logan said.

The Farmer’s Share graphic was created and is maintained by the National Farmers Union. Among some of the more startling statistics in the Thanksgiving Farmers Share:

- Wheat farmers receive just 7 cents from the $3.39 consumers spend on a 15-ounce box of stuffing.
- Turkey farmers net just over half (93 cents) of the retail value for a pound of turkey ($1.78).
- Pumpkin farmers receive 25 cents, a mere 6.4 percent, of the $3.89 spent for canned pumpkin pie mix.

The Farmers Share is based on calculations derived from the monthly Agriculture Prices report produced by USDA’s National Agricultural Statistics Service and compared to price points of common grocery food items at a Safeway supermarket. “The Farmers Share is about so much more than just family farmers – we’re all part of a system,” Logan said.

Logan said recent events such as further international consolidation of the American beef, pork and poultry markets as well as uneven trade deals like the Trans-Pacific Partnership do not bode well in the long run for American consumers or family farmers. “It’s been a long time since the Farmers Share has actually moved in the direction of the farmer. It’s our belief that consolidation of agricultural markets has not delivered for consumers in terms of price, food safety or quality.”
Farmer’s Share of Retail Food Dollar

Did you know that farmers and ranchers receive only 15.8% of every food dollar that consumers spend on food at home and away from home?

According to USDA, off farm costs including marketing, processing, wholesaling, distribution and retailing account for more than 80 cents of every food dollar spent in the United States.

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<th>Item</th>
<th>Retail Price</th>
<th>Farmer Price</th>
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</table>

Farmer’s share derived from USDA, NASS “Agricultural Prices,” 2015.
--Prices based on September 2015 data
Retail based on Safeway (SE) brand except where noted.
*Figure according to U.S. Department of Agriculture Economic Research Service

November 18, 2015

@nationalfarmersunion
House & Senate Introduce CAUV Bills
By Joe Cornely

Ohio landowners could avoid soaring property tax increases thanks to efforts by the Ohio Farm Bureau Federation (OFBF). This week both the House and Senate introduced bills that encompass Ohio Farm Bureau’s suggested changes to the Current Agricultural Use Value (CAUV) formula that would result in more accurate valuations for landowners. Because no administrative action has been taken on its proposed CAUV changes, Ohio Farm Bureau began pursuing legislative changes

Rep. Brian Hill, R-Zanesville, is the sponsor of House Bill 398, and Sen. Cliff Hite, R-Findlay, is the sponsor of Senate Bill 246. “We appreciate Representative Hill’s and Senator Hite’s leadership in sponsoring these bills, which will improve the accuracy of the CAUV formula and mitigate the size of tax increases,” said OFBF Executive Vice President John C. (Jack) Fisher.

Ohio Farm Bureau has done an extensive study of the CAUV program and identified adjustments to the formula that will provide fairness and accuracy while protecting the integrity of the program. Both bills would enact Ohio Farm Bureau’s suggested CAUV changes. The organization is challenging two inaccurate assumptions in the CAUV formula’s capitalization rate: that land is a short-term investment and that it becomes more valuable as its mortgage is paid down.

The two bills would prohibit certain non-agricultural factors from being used in the CAUV formula and remove disincentives for farmers to engage in certain conservation practices. The current CAUV formula assumes land is held for only five years when in reality farmland is typically held for decades and across multiple generations. Currently, there are non-use factors in the formula that inflate farmland value by assuming land appreciates and landowners achieve equity buildup at predetermined rates. But these have nothing to do with the agricultural use of the land. In both bills, the use of equity buildup and appreciation factors would be prohibited.

Also in the bills are stipulations that CAUV land used for a conservation practice or enrolled in a federal land retirement or conservation program for at least three years be valued at the lowest of the values assigned on the basis of soil type. This requirement would encourage practices that protect the environment and water quality. Currently, farmers are discouraged from idling land because it is taxed as though it is producing crops. Farm Bureau believes taxing conservation lands at the CAUV minimum value is appropriate because conservation lands are non-producing.

This is Ohio Farm Bureau’s second set of recommended changes to the CAUV program. The Ohio Department of Taxation enacted Ohio Farm Bureau’s first round of suggested changes: to more closely tie tax values to current economic conditions in agriculture; include more recent data on crop mix, prices, yields and production costs; and better represent the true value of woodlands compared to cropland. Those changes affect taxes paid in 2016 for counties going through a reassessment this year.

About CAUV: CAUV is Ohio’s most effective tool for preserving farmland. Under the program, farmland is taxed on its agricultural productivity rather than its development value. The formula is highly complex and incorporates factors such as soil type, cropping history, crop prices, yields, non-land production costs and interest rates.
Eighty Percent of Milk Harvested by Immigrants
by Amanda Smith, Associate Editor

Source: Hoards Dairyman

Of the 154,418 individuals employed on U.S. dairies, slightly more than half are of immigrant origin, noted David Anderson with Texas A&M. “In the last five years, dairy has become more reliant on an immigrant workforce,” he added, while speaking at the Federal Reserve Bank of Chicago’s conference on labor issues facing agriculture and the rural Midwest. Nearly 80 percent of the milk produced in the U.S. is done so on dairies that employ immigrant labor. In 2009, that number hovered closer to 60 percent.

To tease out the impact that a loss of immigrant labor would have on the U.S. dairy industry, a nationwide survey was conducted by the National Milk Producers Federation in conjunction with Texas AgriLife Research at Texas A&M. “If the U.S. dairy industry lost half of its immigrant workforce, milk prices would rise by 45.2 percent. There would be a 24.2 billion pound reduction in milk production, and fluid milk sales would be cut by $5.8 billion,” noted Anderson. “If there was a 100 percent loss of this labor pool, a 90.4 percent greater milk price would result,” he continued. Dairy needs a trained, stable labor force. “With higher turnover rates, production, herd health and feed efficiency suffer. Dairies experience greater calf and cow losses, too,” he added.

But the once reliable labor pipeline from Mexico is drying up. During her presentation, Adjusting to an era of farm labor scarcity, Diane Charlton noted that rural Mexico has long provided an elastic supply of hired farm labor to the U.S. But the labor supply from rural Mexico is reaching the end of its abundance.

The farm labor supply from rural Mexico is declining by 0.97 percent, or 150,000 people, each year, forcing U.S. and Mexican farmers to compete for a dwindling supply of farm workers. “Historically, agriculture has moved deeper and deeper into Mexico to source farm workers. Every region of that country, though, has shown a trend to find employment outside of agriculture,” added the Ph.D. candidate from the University of California-Davis. “Economic conditions, immigration policy, border violence, industrial employment and weakening networks have all contributed to the decline of this labor pool,” she noted.

How Much Hay will a Beef Cow Consume?
Glenn Selk, Oklahoma State University

Estimating forage usage by cows is an important part of the task of calculating winter feed needs. Hay or standing forage intake must be estimated in order to make the calculations. Forage quality will be a determining factor in the amount of forage consumed. Higher quality forages contain larger concentrations of important nutrients so animals consuming these forages should be more likely to meet their nutrient needs from the forages. Also cows can consume a larger quantity of higher quality forages.

Higher quality forages are fermented more rapidly in the rumen leaving a void that the animal can re-fill with additional forage. Consequently, forage intake increases. For example, low quality forages (below about 6% crude protein) will be consumed at about 1.5% of body weight (on a dry matter basis) per day. Higher quality grass hays (above 8% crude protein) may be consumed at about 2.0% of body weight. Excellent forages, such as good alfalfa, silages, or green pasture may be consumed at the rate of 2.5% dry matter of body weight per day. The combination of increased nutrient content AND increased forage intake makes high quality forage very valuable to the animal and
the producer. With these intake estimates, now producers can calculate the estimated amounts of hay that need to be available.

Using an example of 1200 pound pregnant spring-calving cows, let’s assume that the grass hay quality is good and tested 8% crude protein. Cows will voluntarily consume 2.0% of body weight or 24 pounds per day. The 24 pounds is based on 100% dry matter. Grass hays will often be 7 to 10% moisture. If we assume that the hay is 92% dry matter or 8% moisture, then the cows will consume about 26 pounds per day on an “as-fed basis”. Unfortunately we also have to consider hay wastage when feeding big round bales. Hay wastage is difficult to estimate, but generally has been found to be from 6% to 20% (or more). For this example, let’s assume 15% hay wastage. This means that approximately 30 pounds of grass hay must be hauled to the pasture for each cow each day that hay is expected to be the primary ingredient in the diet.

After calving and during early lactation, the cow may weigh 100 pounds less, but will be able to consume about 2.6% of her body weight (100% dry matter) in hay. This would translate into 36 pounds of “as-fed” hay per cow per day necessary to be hauled to the pasture. This again assumes 15% hay wastage. Accurate knowledge of average cow size in your herd as well as the average weight of your big round bales becomes necessary to predict hay needs and hay feeding strategies.

Feeding Winter Hay on Pasture Fields
By Jeff McCutcheon, Extension Educator, Ag & NR, Morrow County

As we approach winter I have a question for you. Where do you feed your livestock? When the grass runs out do you bring them to a barn or facility to feed them? Do you leave them out on pasture and bring the feed to them? The reason for my question is that experienced graziers spend the fall planning their winter feeding programs. Planning to the point of not only what they will feed but also where they will feed the animals.

I do not know the exact percentage, but it should be safe to say that many forage based livestock producers use round bales of hay as their primary stored winter feed. Hay is stored in some central location and then moved to the field for feeding. Quite a few of these producers feed round bales in rings out in the pasture field. Depending on the number of animals to be fed, producers will move bales out to these rings two or three at a time. This requires starting a tractor and moving bales throughout winter and in less than ideal conditions.

Some graziers are using the dry days in fall to place bales where they will do the most good. They are placing bales in protected areas for nasty weather, areas with access to water and even in areas that they want to improve. I first saw this system demonstrated by the Missouri Forage Systems Research Center and have seen it adapted for many different farms in Ohio. The placement of the bales will depend on each farm, but basically consists of bales set out in fields about 20 to 25 ft apart in rows. The spacing is to allow enough space between bales for livestock to eat. You can use more or less rows depending on the amount of livestock you have and the field you are using.

After you set the bales, a temporary electric fence can be used to exclude the stock for the remainder of the grazing season. When hay feeding begins, the appropriate number of bales is exposed with ring feeders over them and the livestock are allowed access. The number of bales fed depends on the number of animals. Hay should be consumed in two to three days. If it takes longer than that then hay wastage will increase significantly.

Any type of fencing may be used to protect the bales from the livestock during the season. Poly-tape and step-in posts seem to be the fence of choice. This fence can be moved very quickly and is highly visible to the livestock, thus making it very effective. One major consideration in winter is the use of step-in post in frozen ground. A post with a small diameter spike and a broad foot piece will work best in frozen ground with heavy boots.
During winter you could carry a cordless drill to help plant post. Concrete post anchors, using 5-gal buckets as forms, will also work. A piece of 3/16 diameter tube set in the center makes a hole for the step-in post. The labor required for feeding bales this way is not necessarily less than conventional feeding systems. You still have to move the bales. You just get to spend less time doing it in winter. Some producers have used this system to improve run down fields. By placing bales for winter feeding they import nutrients and organic matter in the form of manure and wasted hay to areas that need it. Usually they also import seed from the hay. Are there areas of your pastures that could use extra manure? Can you get to them in winter with a tractor? Would placing bales during dry days in fall make your winter easier?

8 Year-End Tax Tips to Help Maximize Your Savings
By Nate Birt

Maximize savings and limit penalties with these guidelines

Wrapping up taxes for the year might seem about as much fun as having a tooth pulled, but it doesn’t have to be nearly as painful. Here are a few simple steps to help you organize information and prepare to meet with your CPA.

1. **Keep Good Records.** This should be a no-brainer. Yet when life happens, paperwork tends to get pushed to the margins of your desk.
2. **Chart Taxable Income.** Build a spreadsheet in Excel that allows you to periodically update projected taxable income. An initial assessment should take place right after harvest. Include income or losses and anticipated additional income before the end of the year, then subtract any expenses, depreciation or newly purchased assets.
3. **Even Out Income.** Amid uncertainty over Section 179, Neiffer recommends taking advantage of deferred payment contracts. This allows you to sell grain in 2015 but realize payment in 2016. If you ended up experiencing a loss rather than a gain, or Section 179 is approved, these contracts allow you to bring some of that revenue back into 2015 retroactively for maximum financial benefits.
4. **Soak Up Savings.** Amid tight margins, increasing farm income isn’t a bad idea. Most producers should pay taxes in the 15% bracket while soaking up exemptions and itemized deductions. Farmers can also capitalize fall fertilizer they apply for the 2016 crop, meaning they deduct those fertilizer expenses in 2016 rather than this year.
5. **Pay Appropriate Wages.** If you operate as a sole proprietor, use this time to verify you have paid appropriate wages to children under 18.
6. **Review Pre-Paid Expenses.** Understand the rules for these expenses, Neiffer advises. “You can’t simply go down to the co-op and put a deposit down,” he says. “It needs to be for a specific item, a specific cost and a specific quantity.”
7. **Consider Estate Gifts.** If you have a high-value estate operating with limited liability entities, you might consider making gifts of cash to your beneficiaries. The federal annual gift exclusion for 2015 is $14,000 per person. Be sure to document the transfer of the gift before the end of the year, and make sure the check is cashed in 2015 or else you will not be eligible.
8. **Examine Retirement Vehicles.** For producers reaching retirement age, review Social Security benefit elections with your adviser before year-end to ensure you don’t miss financial opportunities.
Dec. 14 Agriculture and Natural Resources Tax Webinar and Workshop Focuses on New Tax Rules

COLUMBUS, Ohio – Farmers, farm representatives and rural landowners can learn more about the special issues with farm tax returns during a daylong tax webinar and workshop Dec. 14 hosted by the College of Food, Agricultural, and Environmental Sciences at The Ohio State University.

Topics such as inherited property and income tax on farm transfers will be discussed during the workshop, which focuses on issues specific to farm tax returns related to agriculture and natural resources, said Larry Gearhardt, director of the Ohio State University Income Tax School Program of Ohio State University Extension. OSU Extension is the statewide outreach arm of the college. The six-hour program, which will be presented in a live webinar format, is open to tax preparers as well as individuals who file their own farm taxes, Gearhardt said.

The program, which is an intermediate-level course, will focus on the changes in tax laws, in particular those that deal with agriculture like Section 179 expense deductions and bonus depreciation, he said.

“Right now we are in a holding pattern waiting to see if Congress takes any action on making changes to this section,” Gearhardt said.

Other topics to be discussed during the webinar include:
- Repair regulations.
- Farmer net investment income tax issues.
- Commodity credit corporation loans.
- Livestock transaction.

The cost for the one-day school is $130, and organizers have applied for continuing education credits for the course, Gearhardt said. More information on the workshop, including how to register, can be found at go.osu.edu/taxschools. Participants can contact Gearhardt at 614-292-2433 or gearhardt.5@osu.edu for more information.

Registration includes the Agricultural Tax Issues Book. The deadline to register is Nov. 23 in order to ensure participants can get the manual via mail in time for the workshop. The live webinar, which will also feature a real-time Q-and-A, can be viewed at several host locations statewide and will include lunch. Participants also have the option to view the webinar from home if they aren’t able to attend a host location, he said.

For those who choose not to attend the host location, a web address for the webinar will be sent to those who have registered a week in advance of the Dec. 14 presentation, Gearhardt said. Participants must be registered before Nov. 23 to ensure receipt of the tax issues workbook by mail before the webinar, he said.

Year End Look at Tax Management
By David Marrison

As we creep towards the beginning of December, it is great time for farmers to start to analyze their 2015 farm records especially since this year has been a relatively poor income year for area farmers. Now is the time to determine, as close as possible, what the farm’s income and expenses are for the year. This leaves time to take action to reduce income taxes, if possible. As soon as the ball drops on New Year’s Eve, you have lost this opportunity.

It is a good idea to pull your numbers together to determine where you are; especially with this year’s low crop receipts, potential crop insurance payments, new farm bill ARC payments, and the reduced section 179 limits. The most basic year-end tax planning tool is the timing of income and expenses, if possible, so
they occur in the year that is most beneficial to the farmer. In the past few years, farmers were looking for ways to delay the receipt of revenue. This year; however, this situation is probably reversed.

For those who have a lower revenues and expect (or hope) that 2016 income will be higher, you may wish to slow depreciation expenses by not using Section 179 deductions, delay any asset purchases, do not pre-pay expenses, use net operating loss carryback or carryforward if possible and/or defer the reporting of crop insurance payment until next year.

Because of the disastrous year, some farmers may have already received a crop insurance payment. This could cause issues with distorted income for 2015 especially for those who usually market their grain in the calendar year after it is grown. By receiving the insurance check now, it could mean this year’s income will show essentially two years of crop income; last year’s crops marketed in this year plus this year’s insurance payment. The IRS does allow a cash basis producer to wait to claim the income from the insurance check until the next year if they normally market the grain in the next year. Make sure to run your numbers and to talk to your tax account to see if this applies to you and if you are eligible to defer income. Group Risk Protection (GRP), Group Risk Income Protection (GRIP), and Revenue Based Policies are not eligible for deferral.

Until the end of last year, Section 179 of the Internal Revenue Code allowed any business owner to deduct up to $500,000 of the cost of any new or used piece of equipment an expense in the year of purchase instead of putting it on a depreciation schedule. This amount has been reduced to $25,000 in 2015. I have had quite a few farmers ask me to look in the crystal ball on whether or not the Section 179 expense deduction will be increased by the end of the year as it has the past couple of years. The word out of Washington is Section 179 will most likely be raised to $500,000 again. But your guess is as good as mine on if this will actually happen.

**CropLife America Welcomes Science-Based European Union Review of Glyphosate**

WASHINGTON, D.C.— CropLife America (CLA), the U.S. trade association representing the crop protection industry, welcomes the recently released review by the European Food Safety Authority (EFSA) that confirms the long history of safe use of the herbicide glyphosate. The newly completed, comprehensive review by EFSA concludes that the widely used product is “unlikely to pose a carcinogenic hazard to humans.”

“This is a crucial and science-based peer review that raises important questions about the selective inclusion and interpretation of data by the International Agency for Research on Cancer (IARC) that led to an inconsistent and erroneous conclusion earlier this year,” noted Jay Vroom, president and CEO of CLA. EFSA says it reached the new conclusion by assessing more evidence which included additional key studies not considered by IARC. Vroom added, “The U.S. Environmental Protection Agency is also underway with a new risk assessment for glyphosate, which CLA eagerly awaits.”

IARC’s work includes a wide landscape of product safety evaluations, and their flawed process has led the organization to label many everyday items as possible carcinogens, such as coffee or pickled vegetables. Recently, IARC made unprecedented claims of risks for the consumption of cured meats, including bacon.

CLA members actively support science-based regulation, and CLA believes that the thorough risk assessment method used by most pesticide regulators is a more logical and scientific approach for product evaluation as compared to the limited studies and hazard-only evaluation process followed by IARC. For more information on pesticide regulation in the U.S., visit [www.CropLifeAmerica.org](http://www.CropLifeAmerica.org).
Camelina is an herbaceous, yellow-flowering member of the mustard family whose oil-rich seed and cold tolerance has piqued the interest of U.S. Department of Agriculture (USDA) scientists for its potential as both a winter cover crop and biodiesel resource.

Now, in the process of studying this plant, scientists with USDA's Agricultural Research Service (ARS) have found that its flowering period can provide honey bees and other insects with a critical, early-spring source of nectar and pollen that's usually unavailable then. This is especially true in Minnesota, South Dakota and North Dakota, where about one-third of the nation’s managed bee colonies are kept from May through October.

The researchers observed that fields of winter camelina and winter canola (another alternate oilseed crop) produced about 100 pounds per acre of nectar sugar over the course of a two- to three-week flowering season. That quantity, produced in such a short time, is enough to support the annual energy requirements of a typical bee hive, which is 100-200 pounds of sugar per year, according to Frank Forcella, an agronomist with ARS' Soil Management Research Unit in Morris, Minnesota. He participated on a team of ARS and university scientists which evaluated the attractiveness of camelina, canola and a third oilseed crop—pennycress—during two years of outdoor field trials.

Highlights of the team's findings—reported in the June 2015 issue of Industrial Crops and Products—are:

- Insect counts showed that, besides honey bees, the three oilseeds also attracted wild bee species, butterflies, beetles, and hoverflies, whose larval stage feeds voraciously on aphids.

- Insects visited flowering canola up to 15 times more often than pennycress and camelina, perhaps because of higher nectar levels in each individual flower, which are much larger than those of camelina and pennycress.

- Canola failed to bloom during one of the study years, a reflection of it being less cold-hardy than the other two oilseeds.

Camelina earned the highest marks overall, thanks to its optimal combination of desirable agronomic traits. More about this study can be found in the November issue of AgResearch at: http://agresearchmag.ars.usda.gov/2015/nov/oilseed/

Highly Erodible Lands and Wetlands Compliance Rules Workshop to be held on December 15 in Cortland

The Natural Resources Conservation Service (NRCS) and the Farm Service Agency (FSA) are hosting a workshop on December 15th in the Cortland Field Office (Ag Center) Meeting Room from 9:30 am – 12:00 pm to discuss Highly Erodible Lands and Wetlands Compliance rules as they apply to farm subsidies, program eligibility, and crop insurance subsidies.

This workshop is aimed to inform and educate Trumbull County producers about the rules surrounding Highly Erodible Lands and Wetlands compliance with respect to eligibility for FSA subsidies, Farm Loans, NRCS Conservation Programs, and Crop Insurance Subsidies.

Anyone with pending wetlands or HEL determination requests pending should consider attending. Learn the details on how to go through the process of what to expect, who does what, and when certain paperwork needs to be completed. More information about this program can be received by calling the NRCS office at (330) 637-2046.

**ODA Announces 2016 Funding for Local Agricultural Easement Purchase Program**

The Ohio Department of Agriculture announced on November 19 that 10 land trusts, three counties, one township and nine Soil and Water Conservation Districts will receive funding to help preserve farmland across the state. These organizations will receive allocations from the Clean Ohio Fund to select, close and monitor easements under the Local Agricultural Easement Purchase Program (LAEPP). In Northeast Ohio, the Western Reserve Land Conservancy ($319,774) and the Lake County Soil & Water Conservation District ($172,714) were selected to be sponsors.

LAEPP sponsor organizations will accept applications from Ohio landowners interested in selling an agricultural easement on their farms. A total of $6,301,351 will be made available in this funding round. Local sponsors have been certified to accept applications in 57 counties. Interested landowners should contact the certified local sponsor in their county for application details.

The program allows landowners to voluntarily sell easements on their farms to the state of Ohio. The easement requires the farm remain permanently in agriculture production. Selected farms must be 40 acres or more, actively engaged in farming, participate in the Current Agricultural Use Valuation program, demonstrate good stewardship of the land, have the support of their local government and not lay directly in the path of development. Landowners may use the proceeds of the easement in any way they wish, but most reinvest it in their farm operations.

Funding for the program is derived from the Clean Ohio Conservation Fund, approved by voters in 2008. When combined with easements from all programs, 354 family farms in 54 counties have collectively preserved more than 59,000 acres in agricultural production. For more information on Ohio’s farmland preservation effort visit: [http://www.agri.ohio.gov/divs/FarmLand/](http://www.agri.ohio.gov/divs/FarmLand/).

**Family Fundamentals: Be Smart about Holiday Spending This Season**

Every year, despite our best efforts, we end up spending way too much money during the holidays. Any ideas to rein it in this year? Actually, it’s a relief to hear that some people actually want to spend less this holiday season. According to an annual survey sponsored by Deloitte, this year consumers report they plan to increase holiday spending by 12.5 percent, up to an average of $1,440. And it’s not all about gifts. People say they anticipate boosting their spending the most on home/holiday furnishings and non-gift clothing items for themselves or their families.

While increased spending may be good news for retailers, it can make for an ugly hit to the budget in January for anyone who hasn’t planned ahead. To avoid the post-holiday financial hangover, here are some pointers from the nonprofit organization America Saves and personal finance specialists with Ohio State University Extension:

- **Get real.** Take some time and determine how much you can actually spend on the holidays over and above your normal monthly budget. This is a critical step: If you don’t know how much you plan to spend, you don’t have any way of judging if you’re going overboard or not. It’s too easy to just put everything on credit, but your goal should be to not go into debt because of holiday spending.

- **Divvy it up.** Once you have an overall spending goal, figure out how much you plan to spend in different categories. Be sure to account for everything — gifts, decorations, travel, donations, a new piece of clothing, extra groceries for holiday gatherings, dinners and baking — even additional expenses related to going out to eat.

- **Prioritize.** If you come up short, determine where you can do some trimming. Can you cut back on your gift budget by starting a round-robin gift exchange instead of buying for everyone on your list? If you’re traveling, can you pack snacks for the road instead of stopping to eat on the way? Can you decide not to buy any new holiday decorations this year? Can you pledge not to spend any money on yourself when you’re out shopping?

- **Get smart.** Once you have determined how much and what you’re planning to buy, search for bargains. Online retailers often offer free shipping on certain days, particularly Cyber Monday, just after Thanksgiving.
Grocery stores often offer specials on holiday-related food items. And limit the number of shopping trips: The more you are in the stores, the greater the chance you’ll make impulse purchases.

- **Look ahead.** Finally, now’s the time to realistically start planning for next year. Take the holiday budget you’ve set for this year — or what you wish it could be — divide it by 12, and set up an automated plan to deposit that amount directly from your paycheck into a special savings account for holiday spending next year.

For more guidance, see [www.americasaves.org](http://www.americasaves.org) and search for “Beating the Holiday Financial Blues.”