

COSHOCTON COUNTY AGRICULTURE & NATURAL RESOURCES



OHIO STATE UNIVERSITY EXTENSION

2019 Agronomy School

Tuesday, January 29, 2019
9:00 to 3:00 p.m.

Join OSU Extension in Muskingum & Coshocton Counties for the 2019 Agronomy School. This school will focus on topics to help improve your management of troublesome weeds, increase corn profitability, and improve fertilizer management. Also learn more about the farm bill, commodity prices, and farm tax changes. Thank you to the Ohio Soybean Council for co-sponsoring this event.

Location:
Dresden United Methodist Church
1014 Main Street
Dresden, Ohio 43812
\$30 per person- RSVP by Jan 23

Program Topics:

- Controlling Troublesome Weeds in Soybeans
- Corn Production Practices
- Commodity Prices Outlook
- Farm Bill Update
- Best Practices for Utilizing Manure
- Best Management of Fertilizer
- Tax Changes to Farm Machinery Depreciation

Featured Speakers:

- Tim Brown, Program Manager for Farm Management, ALLU
- Nory Lewandowski, OSU Extension Educator
- Greg LaBarge, OSU Agronomic Crops Field Specialist
- Clifton Martin, OSU Extension Educator
- David Morrison, OSU Extension Educator
- Dr. Jeff Bratcher, OSU Extension Educator

See Back for Registration Details!

January 9, 2019

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Perennial Flower Workshop

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Happy New Year Coshocton County!

I hope each of you are ready for a great 2019! One of the coolest aspects of winter for me is that OSU Extension gets to offer a ton of educational programs for our farmers. I like to refer to it as our planting season as we get to help farmers learn concepts which will help grow their businesses and increase profitability.

In fact, we already have the details set for quite a few Extension programs scheduled for the next three months. Some of these programs will include our annual Agronomy School, a winter beef webinar, a farm tax update, and a photography in the outdoors workshop. Details about each of these programs will be shared in this electronic newsletter and on WTNS (catch my Ag Update each Wednesday at 12:40 p.m.). Complete details can also be found on our website at Coshocton.osu.edu

I hope to see you at many of these events this winter. Give me a call at 740-622-2265 or drop me a line an email at Marrison.2@osu.edu for assistance!

Sincerely,

David Marrison

Coshocton County OSU Extension ANR Educator



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 AND ENVIRONMENTAL SCIENCES

CFAES provides research and related educational programs to clientele on a nondiscriminatory basis. For more information visit: go.osu.edu/cfaesdiversity.

Tuscarawas Soybean Meeting- January 18

The Tuscarawas County Extension office will be hosting an Agronomy Update on January 18, 2019 beginning at 1:00 p.m. at the Village of Tuscarawas Community Center located at 212 E. Cherry Street in Tuscarawas, Ohio.

The featured speakers for this meeting will be Dr. Laura Lindsey, Assistant Professor and OSU Extension Soybean Specialist, and Dr. Aaron Wilson, Senior Research Associate at the OSU Byrd Polar Climate and Research Center and an OSU Extension Specialist

Dr. Lindsey will discuss factors affecting soybean production and provide management strategies farmers can implement to maximize yield, including seeding rates & fertility management. Dr. Wilson will discuss changes in climate, its potential impacts on agriculture, and steps farmers can take to manage the impacts.

This program is free but registration is requested by January 16, 2019. Registration can be made by calling the Tuscarawas Extension office at 330-339-2337.

2019 Agronomy School Scheduled for January 29

The OSU Extension offices in Coshocton & Muskingum Counties are pleased to be offering the “**2019 Agronomy School**” on Tuesday, January 29, 2019 from 9:00 a.m. until 3:00 p.m. This school will be held at the Dresden United Methodist Church located at 1014 Main Street in Dresden.

This school will focus on topics to help improve your management of troublesome weeds, increase corn profitability, and improve fertilizer management. Participants will also learn more about the farm bill, commodity prices, and farm tax changes. Thank you to the Ohio Soybean Council for co-sponsoring this event.

Program topics for this school include: Controlling Troublesome Weeds in Soybeans; Corn Production Practices; Commodity Price Outlook; Farm Bill Update; Best Practices for Utilizing Manure; Best Management of Fertilizer; and Tax Changes to Farm Machinery Depreciation.

Speakers for the event include Ben Brown, OSU Program Manager for Farm Management- AEDE; Rory Lewandowski, OSU Extension Educator; Greg LaBarge, OSU Agronomic Crops Field Specialist; Clifton Martin, OSU Extension Educator, David Marrison, OSU Extension Educator and Dr. Jeff Stachler, OSU Extension Educator.

Pre-registration is required and the fee is \$30 per person. The registration deadline is Wednesday, January 23, 2019. This fee includes light breakfast, hot lunch, handouts, and a copy of Bulletin #789 - Weed Control Guide. Pesticide (1 hour), Fertilizer (1 hour) and Certified Crop Advisor (CCA) credits have been applied for.

Make checks payable to Ohio State University Muskingum County. Mail to 225 Underwood Street, Zanesville, OH 43701. More information can be obtained by contacting the Muskingum County Extension office at 740-454-0144.

Keeping Nutrients in Place

By Deb Bigelow, Coshocton Soil & Water Conservation District (reprint from Farm & Dairy= December 27)

When we reflect back on 2018, it will be a year of frustration for many of us. Most of Ohio had year-long excess rainfall that made for miserable planting, hay making, and harvest. Ohio is anywhere from 2-20 inches above normal for rainfall depending on your location. Our area of Coshocton has seen 125% of the normal rainfall according to the National Weather Service. We've recorded 48.68 inches of rainfall in 2018 with 38 inches being our average.

This makes everyone's job harder to accomplish; especially those with livestock that have manure to deal with. Recently during a SWCD board meeting, the technicians were reporting on training they attended and driving by a field where the producer was spreading manure on a field right beside the stream. We have good conversations at board meetings and are fortunate to have board members who are interested in our work and projects. The Western Lake Erie basin rules have also been a dominant topic of conversation recently. This prompted several good questions. Did the producer realize he was too close to the stream? What do we suggest for those that have full manure pits and need to spread before spring?

Let's talk about stream setbacks. We follow the USDA, Natural Resources Conservation Service (NRCS) 590 Standard that defines setbacks from streams, ditches, or surface inlets as:

Surface application: 35 ft. Vegetative Barrier (grass, trees/shrubs, legumes) or 100 ft. setback in Non-Vegetative Setback, OR 35 ft. in Non-Vegetative setback IF manure application area has at least 50% vegetation/residue cover at the time of application (cover crop). If you surface apply manure and incorporate it within 24 hours OR use direct injection, no set-backs are necessary.

Winter application – Frozen or Snow covered soils: a 200 ft. setback is required regardless of the barrier to the stream or ditch. Again with incorporation or direct injection, no set-back is necessary. We are **not** promoting spreading manure on frozen or snow-covered soils and would try to help any producer plan applications so that spreading during the winter would be avoided. However, that is unavoidable for many farmers this year. This harvest season has been challenging and most producers have not had the opportunity to empty their manure pits because they are still in the field trying to get crops off.

A 35 ft. buffer between any farm field and all our streams and ditches would go a long way in solving many of our water quality issues today. Plants along the edges of streams reduce the risk of banks collapsing and dumping tons of soil into the channel. Strong plant roots filter dissolved nitrogen as water seeps downhill toward the stream. Thick plant growth also slows the movement of excess runoff, allowing suspended soil particles to be deposited in the buffer instead of the bottom of the stream. Permanent buffers can be planted with native or non-native grasses, trees, shrubs, or hay which can be used for livestock.

Most of us don't like the words "prohibit or require" when it comes to managing our property. But if we don't start taking some of these steps voluntarily, "big brother" is going to step in and tell us where, how, and when nutrients can be applied to our fields. And this could include both fertilizer and manure. Do you have a Nutrient Management Plan or Comprehensive Nutrient Management Plan for your farm? This is a great first step that will help you become familiar with where and how much manure or fertilizer you should be applying.

Contact your local soil and water conservation district for ideas and assistance to keep your valuable nutrients in place. Our offices can write the plans for you or help you find someone qualified to do so. Our offices understand the valuable work you do and want to safeguard your ability to make your own decisions but we must also protect the waterways of our communities. Working together is the only way to accomplish this goal.

Winter Application of Manure

by: Glen Arnold, OSU Extension Manure Specialist

This past fall was particularly tough on livestock producers and commercial manure applicators trying to land apply livestock manure. Weather conditions were warmer and wetter than normal with the Ohio Agricultural Research and Development Center (OARDC) station at South Charleston recording 32 days with measurable rainfall totaling 9.91 inches in November and December. In these same two months the OARDC station at Hoytville recorded 24 days with measurable rainfall totaling 6.04 inches. The wet weather prevented many acres of cover crops being planted and has severely limited the number of days that field conditions were dry enough or frozen enough for manure application equipment to operate. A substantial number of livestock producers across the state will be looking to apply manure as soon as farm fields are frozen enough to



support application equipment. Permitted farms are not allowed to apply manure in the winter unless it is an extreme emergency, and then movement to other suitable storage is usually the selected alternative. This article is for non-permitted livestock operations.

In the Grand Lake St Marys watershed, the winter manure application ban from December 15th to March 1st is still in effect. Thus, no manure application would normally be allowed in January and February.

In the Western Lake Erie Basin (WLEB) watershed, the application of manure to frozen and snow-covered soils require there to be a growing crop in the field. This could be a pasture, alfalfa, clover, ryegrass or a rape crop. There must be enough vegetation visible to provide 90% cover of residue and growing vegetation, Radishes and oats would not qualify as a growing crop as both are typically winter killed. Manure can be applied to fields without growing crops if the manure is incorporated at the time of application or incorporated within 24 hours of application.

The rainfall rule for surface manure application in the WLEB is a weather forecast saying “not greater than a 50% chance of a half inch or more of rain in the next 24 hours”. It is advisable to print out the weather forecast when you start applying manure so you have the needed proof if an unexpected storm drenches the area. Weather.gov is the most commonly accepted website for this forecast.

Although not required by law, winter manure application should follow the NRCS 590 standards, which limit solid manure application amounts to five tons per acre and liquid manure application amounts to 5,000 gallons per acre. These have 200 foot setback distances from ditches, streams and creeks and must be on slopes of less than 6% and less than 20 acre areas in size without additional buffers.

For liquid manure applicators, examine fields for tile blowouts, monitor tile outlets before, during, and after manure

January 15 PAT Session is Sold Out!

OSU Extension in Coshocton County is pleased to be offering two re-certification opportunities for producers who need to renew their private pesticide applicators license and/or their fertilizer certification by March 31, 2019.

These sessions will be held on Tuesday, January 15 from 9:00 a.m. to 1:30 p.m. at the Coshocton County Services Building (**SOLD OUT**) or at the Frontier Power Community Room on Tuesday, February 26 from 5:15 to 9:30 p.m.

Both sessions will offer 3 credit hours for Private Pesticide Re-certification (CORE & Categories 1-6) and 1 credit for Fertilizer Re-certification credit (Category 15). The registration cost for the pesticide re-certification session is \$20 per person and the registration cost for the fertilizer re-certification is \$10 per registrant.

Registrations from the February 26 program can still be made. Call the Coshocton County Extension at 740-622-2265 to make your reservation. A registration flyer can also be found at: go.osu.edu/coshoctonevents

Additional times and locations for pesticide and fertilizer re-certification around the region can be found at: <https://pested.osu.edu/privaterecertification>

Changes to Farm Taxes

By David Marrison, Coshocton County

The goal of last year's Tax Cuts and Jobs Act was to simplify taxes. While simplifications were made, I would argue that farm taxes have become more difficult. There have been major changes to equipment depreciation, like kind exchanges, and a brand new Qualified Business Income deduction.

I know many tax preparers are pulling their hair out trying to get a handle on all these changes. My advice to farmers is to make sure to communicate with your tax preparer to see how these changes may impact your operation.

Some of the major changes which farmers will want to have on their radar include:

Depreciation- Tax reform made some significant changes to how farmers depreciate their farm business property. First, the depreciation recovery period for new farm equipment and machinery placed into service after December 31, 2017 has been shortened from seven to five years. However, used farm equipment, grain bins, and fences will keep their current depreciation life of 7 years.

The method to calculate depreciation is also changing as any property used in a farming business and placed in service after Dec. 31, 2017, will now use the 200 percent declining balance method versus the 150-percent declining balance method. However, farmers can elect out of the use of the 200 percent method.

For farmers wishing to accelerate depreciation, Section 179 and Bonus Depreciation are still options which can be used. Bonus depreciation has been moved back up to 100% from 40% and the limits on Section 179 expensing has been increased to \$1 million dollars for 2018. Using these accelerated depreciation methods can be tricky so make sure your tax accountant helps you determine if they should be used or not.

Like-Kind Exchanges- Another wrinkle which will impact farmers is the elimination of the Section 1031 like-kind exchange for personal property like farm equipment. It does still allow for a like-kind of exchange of real property such as land.

Previously the gains or losses realized on the trade-in of farm equipment was generally deferred. Bottom line is that the elimination of the like-kind exchange treatment for equipment means that farmers who trade in a piece of equipment will most likely now have a reportable tax event.

We would recommend that farmers consult with their tax professional before they buy equipment as it could have tax implications. Your tax accountant can help you analyze the purchase and may be able to offset the gain by using accelerated depreciation on the new piece of equipment. Definitely more paperwork.

Qualified Business Deduction- Farmers will also need to talk to their accountant about the new Section 199A Deduction or Qualified Business Income Deduction. This new deduction was added due to the reduction in taxes for C-Corporations. Previously C-Corporations could be taxed at a rate up to 35%. The tax reform legislation set a flat rate of 21% for all C-Corporations.

The reduced flat rate was only for C-Corporations so legislators had to account for other business entities like Sole-Proprietorships, Partnerships, S Corporations, and LLCs who could have still been subject to a maximum tax rate of 37%.

This led to the development of the Qualified Business Income (QBI) Deduction. This deduction allows for a deduction of up to 20% of qualified business income. There are a lot of moving parts and limitations to this deduction so again it is imperative to talk to your tax accountant. This is an additional wrinkle for farmers who sell their milk or grain to cooperatives as it will trigger an additional calculation.

There is also a lot of discussion whether farm rental income qualifies for QBI which could impact landlords and their tax returns. All this is clear as mud to most tax preparers and we are waiting for guidance from the IRS. Bottom line is that farm taxes will be harder not easier to file.

Help- OSU Extension is helping farmers and tax preparers understand these new tax changes. Locally I will teaching a session in Tuscarawas County on January 17 and then again on February 11.

2018 Farmer's Tax Guides

The 2018 version of the Farmer's Tax Guide (Publication 225) has been released by the Internal Revenue Service and can be found at: <https://www.irs.gov/pub/irs-pdf/p225.pdf> . Copies are also available at the Coshocton County Extension office.

Farm Tax Update to Be Held on January 17 in New Philadelphia

by: Chris Zoller, Extension Educator

OSU Extension in Tuscarawas County is pleased to be offering a Farm Tax Update on Thursday, January 17 from 1 p.m. to 2:30 p.m. at the OSU Extension office, 419 16th St. SW, New Philadelphia, Ohio. OSU Extension Educator David Marrison will share details on the "Tax Cuts & Jobs Act of 2017" and its impact on farm taxes. It is not business as usual in the world of farm taxes. Learn more about the changes to farm machinery depreciation, like-kind exchanges, and more about the new Section 199A deduction for Qualified Business Income. This program is free & open to the public! However, courtesy reservations are requested so program materials can be prepared. Call the Tuscarawas County Extension office at 330-339-2337 to RSVP or for more information.

Farm Tax Update to Be Held on February 11 in Coshocton

OSU Extension in Coshocton County is pleased to be offering a Farm Tax Update on Monday, February 11, 2019 from 6:37 to 8:00 p.m. at the Coshocton County Services Building - Room 145 located at 724 South 7th Street in Coshocton, Ohio.

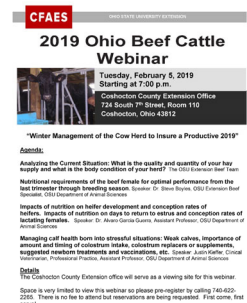
OSU Extension Educator David Marrison will share details on the "Tax Cuts & Jobs Act of 2017" and its impact on farm taxes. Learn more about the changes to farm machinery depreciation, like-kind exchanges, and more about the new Section 199A deduction for Qualified Business Income.

This program is free & open to the public! However, courtesy reservations are requested so program materials can be prepared. Call 740-622-2265 to RSVP or for more information.

2019 Ohio Beef Cattle Webinar Slated for February 5

OSU Extension in Coshocton County is pleased to be a viewing site for the 2019 Ohio Beef Cattle School which will be held on Tuesday, February 5, 2019 starting at 7:00 p.m. This webinar will be available for viewing at the Coshocton County Extension office. The webinar's theme is: Winter Management of the Cow Herd to Insure a Productive 2019. Some of the topics will be addressed in this webinar include:

Speakers will include OSU Animal Science Dept. Specialists and members of the OSU Extension Beef Team. There is no fee to attend this webinar but reservations are being requested as space is limited in the office meeting room. First come, first served. Call the Coshocton County Extension office at 740-622-2265 for more information. See the attached flyer for more details about this workshop.



2018 in Review

By: David L Marrison Originally Published in The Beacon Newspaper (December 26, 2018)

Hello, Coshocton County! I hope each of you had a great Christmas. As we bring 2018 to a close, I would like to pause and reflect on the major news stories of 2018 and take a peek at three of the biggest stories from our agricultural industry.

Last year at this time, I thought to myself that nothing would top 2017 for its political upheaval and its divisiveness. Hmm, looking back, 2018 was no less dramatic than 2017 especially with regards to politics. Immigration reform, foreign relations with China, Russia & Mexico, and the appointment of a Supreme Court Justice gave plenty for Americans to debate, hate and argue about. Let's hope the New Year brings more peace and harmony!

As we stroll through the memory bank of 2018, it will be remembered for more than politics. Some of the top stories included Hurricanes Florence and Michael tearing through the south. Wildfires raged across California. Volcanos erupted in Hawaii and Guatemala. Tragic public shootings continued as did sexual misconduct allegations.

Britain's Prince Harry married American actress Meghan Markle; LeBron James left Cleveland again; and who can forget the daring rescue of the youth soccer team from the Tham Luang cave in Thailand after being trapped for 17 days. Some of those we lost included Reverend Billy Graham, President George H.W. Bush & First Lady Barbara Bush, Senator John McCain, Roy Clark, Burt Reynolds, Jerry Van Dyke, and Penny Marshall.

Ohio State made national news again. While some may think that Urban Meyer was the university's top news story; it wasn't. It was actually the unveiling of a **bacon vending machine** in the Animal Science Building that swept the national news in December. Yum!

Agriculturally in Coshocton County, we have a lot to be proud of and our local farmers are a tough bunch that is able to react to any condition thrown their way. Today, I would like to share three agricultural memories from this past year:

Weather- It seemed like it never stopped raining in 2018 especially during harvest. It appears we will receive close to 54 inches of rain this year, almost 13 inches more than normal. I know that many farmers will tell you that this was one of the most challenging harvest years ever due to the rain. In fact, there are still crops to be harvested. Our weather continues to be like a roller coaster. Here is hoping that 2019 will be a smoother ride.

Commodity Prices- Profits were hard to come by in 2018. The bumper crops of the past two years and the trade war with China have significantly impacted prices for corn and soybeans. Additionally, milk prices have been depressed for over three years with little hope for a change in 2019. I know many of our local dairy farms are making the tough decision to exit the business and this breaks my heart. On the positive, hay prices are soaring due to a shortage of hay due to our wet weather. So those who made good hay will see favorable returns this winter.

National Recognition of Coshocton's Grape & Wine Industry- In 2018, Reward Expert released a wine report which analyzed millions of ratings provided by consumers to CellarTracker.com. The goal of the report was to identify where the best-reviewed bottles of wine were coming from in the United States.

According to this study, the top destination for wine this year was the 438 zipcode—yes—that is correct it is Coshocton County. In fact, our wineries boasted an average wine rating of 98 out of 100. Special kudos to Heritage Vineyard Winery for being the most highly rated winery in the Country. Congratulations to all our local wineries for being #1!

A New Year is Coming- As we close the year of 2018, I would like to offer the following quote from Edith Lovejoy Pierce who stated, "We will open the book. Its pages are blank. We are going to put words on them ourselves. The book is called Opportunity and its first chapter is New Year's Day." Coshocton County, have a good and safe new year!

Designing & Selecting Plants for Your Perennial Garden

The Coshocton County Master Gardeners will be offering a "Designing & Selecting Plants for Your Perennial Garden" series on Wednesday, January 16 and February 6, 2019 at Clary Gardens located at 588 West Chestnut Street in Coshocton.

Have you thought about planting a perennial bed, but just don't know where to start? If so, during this two-part series, the Master Gardeners will be teaching how to design a perennial garden, how to select perennial plants, and will be answering your questions. There is no registration fee for this series. More information about this program can be obtained by calling the Coshocton County Extension office at 740-622-2265.

Check out upcoming programs at: go.osu.edu/coshoctonevents

2019 Agronomy School

**Tuesday, January 29, 2019
9:00 to 3:00 p.m.**



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Location:

Dresden United Methodist Church
1014 Main Street
Dresden, Ohio 43821
\$30 per person- RSVP by Jan 23

Featured Speakers:

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- Greg LaBarge, OSU Agronomic Crops Field Specialist
- Clifton Martin, OSU Extension Educator
- David Marrison, OSU Extension Educator
- Dr. Jeff Stachler, OSU Extension Educator

Program Topics:

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See Back for Registration Details!

2019 Agronomy School

Registration Details:

PRE-Registration is required and the fee is \$30 per person. The registration deadline is Wednesday, January 23, 2019. This fee includes light breakfast, hot lunch, handouts, and a copy of Bulletin #789 - Weed Control Guide. Pesticide (1 hour), Fertilizer (1 hour) and Certified Crop Advisor (CCA) credits have been applied for.

Make checks payable to Ohio State University Muskingum County. Mail to 225 Underwood Street, Zanesville, OH 43701. Please return this form with payment. Thank you!

Name(s): _____

Address: _____

City _____ State _____ Zip _____

Phone _____

Email _____

Amount Enclosed: _____

More Information:

Muskingum County

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Coshocton County

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2019 Ohio Beef Cattle Webinar



**Tuesday, February 5, 2019
Starting at 7:00 p.m.**

**Coshocton County Extension Office
724 South 7th Street, Room 110
Coshocton, Ohio 43812**

“Winter Management of the Cow Herd to Insure a Productive 2019”

Agenda:

Analyzing the Current Situation: What is the quality and quantity of your hay supply and what is the body condition of your herd? The OSU Extension Beef Team

Nutritional requirements of the beef female for optimal performance from the last trimester through breeding season. Speaker: Dr. Steve Boyles, OSU Extension Beef Specialist, OSU Department of Animal Sciences

Impacts of nutrition on heifer development and conception rates of heifers. Impacts of nutrition on days to return to estrus and conception rates of lactating females. Speaker: Dr. Alvaro Garcia Guerra, Assistant Professor, OSU Department of Animal Sciences

Managing calf health born into stressful situations: Weak calves, importance of amount and timing of colostrum intake, colostrum replacers or supplements, suggested newborn treatments and vaccinations, etc. Speaker: Justin Kieffer, Clinical Veterinarian, Professional Practice, Assistant Professor, OSU Department of Animal Sciences

Details

The Coshocton County Extension office will serve as a viewing site for this webinar.

Space is very limited to view this webinar so please pre-register by calling 740-622-2265. There is no fee to attend but reservations are being requested. First come, first serve!



CFAES

OHIO STATE UNIVERSITY EXTENSION

Designing & Selecting Plants for Your Perennial Garden

Led by Master Gardener Volunteers

Two Part Series

Wednesday, January 16 & February 6, 2019

5:30 to 7:00 p.m.

- Learn How to Design a Perennial Garden
- Learn How to Select Perennial Plants
- Bring your Catalogs, Books & Questions!

Location: Clary Gardens
588 West Chestnut Street
Coshocton , OH 43812

Cost: Free and open to the public!

Contact information: OSU Extension
740-622-2265
marrison.2@osu.edu

Have you thought about planting a perennial bed, but just don't know where to start? If so, this series is for you!



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