Hello Coshocton County! The crops have really jumped the past two weeks with the heat and rain. Although ‘gully washing’ rains are becoming the norm not the exception.

The rain that rolled through the county last night made us alter from a pasture walk to a machinery shed talk. Despite the pouring rain, we had a very informative meeting. One of the discussions at the pasture walk was getting your hay tested. This will help you better balance diets for livestock this winter. We had some issues with beef cattle during this past winter due to poorer quality hay and expect some challenges again when we feed this year’s hay. A hay test will be money well spent.

Today is the last day of July which means that this Friday is a big day for Coshocton County Agriculture as **First Farm Friday** will be held on Main Street in Coshocton on Friday, August 2 from 5:00 to 7:30 p.m. I know many of you will be there showcasing Agriculture for our community. This is a great collaborative event!

A reminder that our next Women in Ag event will be held Tuesday, August 6 at Raven’s Glen Winery. The theme for the evening will be “Managing Agriculture’s Topsy-turvy Ride.” Reservations are due by this Friday. I hope to see many of our women producers there! See the attached flyer for complete details about the program.

Have a great week.

Sincerely,

David Marrison

Coshocton County OSU Extension ANR Educator

CFAES provides research and related educational programs to clientele on a nondiscriminatory basis. For more information visit: go.osu.edu/cfaesdiversity.
Coshocton County Women in Agriculture Dinner Program – August 6
By Emily Marisson, Extension Educator

Ohio State University Extension Coshocton County will host a Women in Agriculture Dinner on Tuesday, August 6 from 6:00 - 8:00 PM at Raven’s Glenn Winery (56183 Co Rd 143, West Lafayette). Interested participants are invited to join other area women for an evening of learning, networking, idea sharing and a delicious meal. The theme for the evening will be “Managing Agriculture’s Topsy-turvy Ride.” Program participants will learn about the current influences on agriculture markets, tools for decision making, and strategies to cope with the stresses of agricultural life. The cost to register is $20, which includes the meal and program. To register please mail in the registration form that can be found at coshocton.osu.edu or visit the Coshocton County Extension office in the County Services Building. Please register by August 2. For more information on the Ohio Women in Agriculture Program visit u.osu.edu/ohwomeninag.

First Farm Friday Slated for August 2
One great event slated for August is First Farm Friday which will be held on Main Street in Coshocton on Friday, August 2 from 5:00 to 7:30 p.m. The goal of First FARM Friday is to be a fun, educational event that helps the general public understand the importance of agriculture in our community and beyond. Visit one of our many displays, climb into farm machinery, and get up close to farm animals. Bring the kids to complete a stamp card and receive a free cup of custard from Whit’s Frozen Custard. They will also have fun at the pedal tractor course that winds through some of the farm machinery.

Do you have a question for a local farmer? At First FARM Friday, you can talk to the individuals that have farm machinery or animals at the event. They volunteer their time for this event to help further understanding about this important industry. This event is spearheaded by our friends from the Coshocton Soil & Water Conservation and there will be interactive displays from over 20 different agricultural organizations, agencies and farms.

More Normal Weather Ahead for August
By: Jim Noel
Source: https://agcrops.osu.edu/newsletter/corn-newsletter/2019-24/more-normal-pattern-ahead-august

June and July together for Ohio will go down as 1-2 degrees warmer than normal and rainfall will go down on average as 100-175% of normal. However, details and timing matter. Looking at July only, rainfall will go down as 75-100 percent of normal over the southwest part of the state while the northern and east will go down as 100-150% of normal.

The outlook for August is near normal temperatures and precipitation. Over the next two weeks rainfall will be at or slightly below normal in the 1-2 inch range. Rainfall is expected into Tuesday July 30. After that rain event, the next will not occur until about August 6 or 7. The good news is temperatures will be close to normal over the next two weeks. There will be a burst of above normal temperatures this coming weekend though.

NOAA/Climate Prediction Center 6-10 Day Temperature Outlook
https://www.cpc.ncep.noaa.gov/products/predictions/610day/610temp.new.gif

NOAA/Climate Prediction Center 6-10 Day Rainfall Outlook
https://www.cpc.ncep.noaa.gov/products/predictions/610day/610prcp.new.gif
**Mid-Season Diseases & Management**
By: Dr. Anne Dorrance

The rains last week around Wayne County (5+ inches) provided for saturated soil conditions. Cultivars with low resistance to Phytophthora sojae are now developing Phytophthora stem rot. These fields were planted the first week of June and the stands were good but are now beginning to thin out. This has been the pattern, it takes 1 to 2 weeks for above ground symptoms to develop on cultivars with resistance packages that are no longer effective. Phytophthora sojae has one host, soybean, and can adapt to some of the types of resistance that is bred into soybeans to manage this pathogen. Scout fields of soybeans 1 to 2 weeks after a rain to look for symptoms. If you find a plant or two, probably don’t worry but if you easily find dozens of plants and the canopy is thinning due to loss in stand – look at the resistance package of the soybean. It is time for something new.

Another thing is that plants that were planted in this first week of June were in flower. For those of you that have whitemold annually, there is an app developed by colleagues at University of Wisconsin. Sporecaster is the name ([https://ipcm.wisc.edu/apps/sporecaster/](https://ipcm.wisc.edu/apps/sporecaster/)).

Just to be clear, this has not been validated under Ohio conditions. Last year, it was only 50% correct in predicting. This year is going to be very strange as we don’t know what the late planting and all of the rain will impact whitemold, but if you try it – keep notes and go back and check to see if white mold does develop. Most important, what is the resistance rating for the variety? The higher the resistance, the less likely that white mold above the yield loss levels will develop.

Frogeye leaf spot reports were low the last two weeks. For those fields now hitting the R2 growth stage, it is time to scout. For fields of soybean, known to be susceptible to this leaf spot, the fungicide timing is R3. There are lots of very effective materials available. We have begun our surveys for leaves with frogeye leaf spot to determine if the fungicides are still effective. If you would like to participate we would greatly appreciate the samples.

**Japanese Beetles & Other Defoliators**
By: Dr. Kelley Tilmon & Dr. Andy Michel

We have been hearing reports of increasing numbers of Japanese beetles in corn and soybean, and sporadic infestations of various caterpillars in soybean. Japanese beetles are large with a shiny copper and green color. Foliage feeding in corn is almost never economic, though economic damage from silk clipping is possible (though rare). Consider a rescue treatment when silks are clipped to less than ½ inch and, fewer than 50% of the plants have been pollinated, and the beetles are still numerous and feeding in the field. Japanese beetles will also feed on soybean foliage. While the damage might look startling, it is very rare that this reaches economic levels from Japanese beetle. A rescue treatment is advised when defoliation levels
reach 30% in pre-bloom stages, and 20% in bloom to pod fill. These
defoliation levels apply to the plant as a whole, not just certain
leaves. Damage is often worst at the top of the canopy but on closer
examination most of the plant is relatively unharmed. Make your decision
based on the average condition of whole plants, not a scan of the top
canopy. Also, defoliation tends to be worse on field edges, so make your
assessment based on the field as a whole, including interior.

This same defoliation
threshold can also be used
for general defoliation from
other of leaf-feeding insect
in soybean, including
various caterpillar species,
grasshoppers, and Mexican
bean beetles. A visual
guide to defoliation is useful
because it is very easy to over-estimate defoliation in
soybean. If there are other foliage-feeding insects present in
soybean the same percent defoliation guidelines can be used
for all of them collectively.

For more information about Japanese beetle and other defoliating insects visit our factsheet

My First Cutting Is Just ‘Cow Hay’ – Now What?
By: Dr. Jimmy Henning, Forage Extension Specialist, University of Kentucky (First published in May 30 issue,
The Farmer’s Pride)

Late cut hay is a fact of life in Kentucky. There are worse things.
Drought, for example. It is no failure if some first cuttings of hay
are late. Or rain damaged for that matter. The list of things that
have to ‘get done’ in May never ends for the part-time, diversified
farmers that form the bulk of the beef cattle producers in
Kentucky.

Farmers face a never-ending set of ‘what to do first’ decisions.
Something has to be second, or third. So late cuttings of hay
happen. The real mistake is to let a less-than-perfect first cutting
stop the conversation hay management because a farmer thinks
we in Extension are disappointed. Frankly, it is amazing that
anybody in Kentucky gets a good first cutting of hay in the barn.

Next steps if you think your first cutting is just ‘cow hay’

The first thing to do is to get a representative core sample and
send it to a certified lab for analysis. It is best but not absolutely
necessary if it goes through the sweat before taking the sample.
Next, store the hay inside if possible, but at least get it off the
ground (on rock, pallets and so on). If you are going to have
more than one cutting or hay from other fields, store so this lot of
hay can be accessed and fed as needed.

Late cut or rain damaged first cuttings
can still be part of a sound feeding
program for your beef cows. Don’t let a
less-than-perfect first cutting stop the
conversation on hay testing, feeding
and forage management.
Once the results are back, do some planning with the UK Beef Cow Supplementation Tool (http://forage-supplement-tool.ca.uky.edu/). This very simple tool will let you determine what you need to feed with your ‘cow hay’ to meet nutritional needs. Knowing your needs early can let you work with your supplier to secure best pricing.

This supplement tool calculates an intake figure from the total fiber in the hay, but you need to make sure actual consumption matches or exceeds the estimates from the tool. You may need to get some current weights for hay bales so you can back calculate intake from hay disappearance. Don’t forget to take into account the waste that happens, even if this is only a guess.

The tool also cannot take into account changing energy needs with weather. As a guide, every 10 degree drop below the ‘thermo-neutral’ temperature increases energy needs by 5%. And the thermo-neutral temperature is greatly affected by whether the hair on the cow is wet. The thermo-neutral temperature for cows with dry hair coats is 18 F, but 55 F when that hair is wet. So the energy needs for cows when it is 35 F and raining is 10% higher than that predicted by the tool (55 – 35 is 20 and each 10 degree change means 5% more energy). Thinking back, we had a lot of 35 F and rainy days last winter, and cows lost a lot of condition.

Another thing to remember is that the summer is far from over, and other cuttings may be more timely. Hope springs eternal in a farmer. It has too.

Another idea – Make some serious plans to stockpile tall fescue. A well-managed (not overgrazed) field of tall fescue that is rested from mid-summer into the fall and fertilized with 60 lb of N in mid-August can provide better quality feed for cattle than any hay you will likely produce this summer. Grazing stockpiled fescue will lessen days where hay is necessary. Strip grazing the stockpiled fescue with make this high quality forage last longer (due to less waste) and quite possibly reduce mud caused from bale feeding later in the winter.

Remember, just because you made ‘cow hay’ does not mean the forage conversation is over. Not by a long shot.

**Stockpiling Fescue & Orchardgrass**

By: Clif Little, OSU Extension Guernsey County

Source: http://u.osu.edu/beef/2019/07/31/stockpiling-fescue-and-orchardgrass/

Stockpiling fescue and orchard grass is generally considered an economical way to extend the grazing season and cut feed costs. The cost of fertilizer and application of nitrogen too late in the growing season will affect the economics of stockpiling. In order to maximize yield from stockpiled forage, one must select a field that is suitable for late season grazing, and one that will not be utilized after July 31st.

Stockpiling has some inherent risks. In order for it to work correctly, the following conditions are required; application of nitrogen six weeks prior to the end of the growing season, rain shortly after this application, and favorable growing conditions. When all variables are met, one can grow enough additional forage to cover the cost. Stockpiling requires the application of approximately fifty units of actual nitrogen (roughly 110lbs of urea) per acre.

To analyze the economics of stockpiling, review the example in the table below. For the example, the assumed yield of stockpiling is 2000 lbs. of D.M. (dry matter) per acre.

Stockpiling costs included are; the application of fifty units of nitrogen as urea 46-0-0 at various prices per ton
(left hand column), and an additional $6 per acre spreading cost. The total cost of expenses per ton of stockpiled forage is then subtracted from the value of hay (D.M.) per ton, for a net stockpiling value. All figures are rounded and approximate per acre, (difference in cost per ton of D.M., positive numbers favor stockpiling).

**Stockpiling Net Value**

<table>
<thead>
<tr>
<th>Price of Hay Dry Matter per Ton</th>
<th>Cost of Urea</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>$550</td>
<td>$5.89</td>
</tr>
<tr>
<td>$400</td>
<td>$2.26</td>
</tr>
</tbody>
</table>

As the table illustrates, stockpiling can be profitable, if the forage has a high value. The dollar values represent potential profit or loss per acre. The table suggests that the “breakeven point” when fertilizer is $400/ton, and hay D.M. price is $60/ton is approximately 924 additional pounds of pasture dry matter to cover cost. The higher the value of the forage D.M. the less forage growth we need to cover costs.

One should also note that stockpiling has a risk. If it does not rain enough after the nitrogen application, and throughout the remainder of the growing season, one’s initial investment may not be recouped. In addition, early frost or freeze could hinder production, affecting the profitability of stockpiling. In this example, no account for improved forage quality was included. I would recommend the 3rd week of August as the absolute latest period of time to apply nitrogen with the hope of producing an extra ton of dry matter per acre. There is no way of knowing exactly when the end of the growing season will be, and the later it gets, the more risk taken in recovering costs.

Stockpiling may be a worthwhile risk this year, as forage prices seem to be rising. Allowing a pasture to grow for late season grazing can produce additional forage, even without the application of additional nitrogen. Consider developing a grazing system that enhances the harvest efficiency of your pasture resource. Contact the USDA/NRCS office for a grazing management plan. Consider stockpiling fescue and orchardgrass pastures as a means of extending your grazing season and increasing profitability.

**Cutting it Close**

By: Christine Gelley, Agriculture and Natural Resources Educator, Noble County OSU Extension (originally published in the Ohio Farmer on-line)

Source: [http://u.osu.edu/beef/2019/07/31/cutting-it-close/](http://u.osu.edu/beef/2019/07/31/cutting-it-close/)

All of us have a bad habit here or there that we have developed over time. Bad habits are often questionable actions that can cause some stress, but rarely have direct negative consequences immediately after. Usually the negative consequences are compounded over time into large problems and that is when realize we have gone wrong.

A bad habit that many grass managers have in lawn and hay systems is cutting it too close. By “it,” I mean the grass. There are some misconceptions about what the best height is to cut grass. It can also be confusing, because ideal cutting height varies with type of grass. The common denominator is that many homeowners and haymakers are cutting the grass too low and inducing stress responses on the plants that cause us issues down the road.

Depending on grass species, variety, and environmental conditions mowing height and frequency can vary greatly. The turf grasses that grow on a professional golf course are drastically different from the turf on a children’s soccer field. The most common plants in tall grass warm-season pastures or short grass cool-season pastures are drastically different. In all cases, we want to be aware of where new growth occurs on the grass stem and how deep the root system goes.
The region on the stem where new growth emerges is called the “apical meristem”. Grasses will grow back best after a cutting if the apical meristem is not damaged. If the apical meristem is mowed off, the plant must produce a new shoot, called a “tiller”, in order to regrow. This draws additional nutrients from the root system. This is true in lawns, hay, and grazed pasture.

If grasses are regularly mowed or grazed too short, it can easily deplete root energy reserves, causing nutrient deficiencies and low stand persistence. Low persistence makes your grass stand look patchy. Weeds soon fill in those patches. Often people get into a cycle of cutting it too close and then fertilizing, irrigating, and or applying herbicides to try to remedy the damage. In those cases, the problem is not soil fertility or water in the soil or that new weeds are suddenly invading. More likely, it is reduced ability of the plant the draw the nutrients and water from the soil. Together regular soil tests and stand evaluations can help you troubleshoot problems that arise.

A general rule for lawns is that when you mow, you should only be removing one third of the total leaf area. That means if the grass is six inches tall, mowing it to four inches, or from three inches to two inches, depending on your grass. In hay production in cool-season pastures (ex: orchardgrass, tall fescue, etc.) mow or graze before seed heads develop, down to three to five inches. In warm-season pastures (ex: switchgrass, sorghum-sudangrass, etc.) mow or graze down to 8-10 inches if you expect regrowth. (See table 1 below for species suggestions.)

Find healthier, more aggressively growing plants in grass stands mowed at appropriate heights.

### Established Grass Species in Lawns and Pastures

<table>
<thead>
<tr>
<th>Grass Species</th>
<th>Minimum Recommended Removal Height (in.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kentucky bluegrass</td>
<td>1</td>
</tr>
<tr>
<td>Clovers (in general)</td>
<td>2</td>
</tr>
<tr>
<td>Perennial/Annual ryegrass</td>
<td>3</td>
</tr>
<tr>
<td>Smooth bromegrass</td>
<td>3</td>
</tr>
<tr>
<td>Timothy</td>
<td>3</td>
</tr>
<tr>
<td>Tall fescue</td>
<td>4</td>
</tr>
<tr>
<td>Orchardgrass</td>
<td>4</td>
</tr>
<tr>
<td>Reed canarygrass</td>
<td>4</td>
</tr>
<tr>
<td>Native warm-season grasses</td>
<td>8</td>
</tr>
<tr>
<td>Annual warm-season grasses</td>
<td>8</td>
</tr>
</tbody>
</table>

The idea that the lower you mow the more grass you get is misguided. The lower you go the more stems you remove than leaves and the more soil material and rocks you kick up as you mow. That is not good for your grass, soil, or equipment. Mowing or grazing grass too low is called “scalping”. Don’t scalp anything you expect to live afterwards.

Setting your mower deck/cutterbar high enough for the grass you are managing can be a challenge for some machinery. If you cannot adjust it as high as you need, consult an implement dealer to investigate if additional components can be installed to raise the height.

Collars for cutterbar lift cylinders or high clearance skid shoes may do the job. Sometimes adjusting the cutterbar angle can increase cutting height. Getting this situated will take some trial and error. Be cautious as you mow and watch for side drift or improper trailing of the implement. When making adjustments with collars or shoes, always power off the machine, park on a level surface, and engage safety locks. Over time, mowing at a higher height in the canopy will improve the health of your grass stand, reduce the presence of weeds, and
improve the quality of your soil, giving you thicker stands of desirable grasses

**Tax Planning in an Unusual Year**
By: Barry Ward, Leader, Production Business Management & Director, OSU Income Tax Schools

**Prevented Planting Crop Insurance Indemnity Payments**

With unprecedented amounts of prevented planting insurance claims this year in Ohio and other parts of the Midwest, many producers will be considering different tax management strategies in dealing with this unusual income stream. In a normal year, producers have flexibility in how they generate and report income. In a year such as this when they will have a large amount of income from insurance indemnity payments the flexibility is greatly reduced. In a normal year a producer may sell a part of grain produced in the year of production and store the remainder until the following year to potentially take advantage of higher prices and/or stronger basis. For example, a producer harvests 200,000 bushels of corn in 2019, sells 100,000 bushels this year and the remainder in 2020. As most producers use the cash method of accounting and file taxes as a cash based filer, the production sold in the following year is reported as income in that year and not in the year of production. This allows for flexibility when dealing with the ups and downs of farm revenue.

Generally, crop insurance proceeds should be included in gross income in the year the payments are received, however Internal Revenue Code Section (IRC §) 451(f) provides a special provision that allows insurance proceeds to be deferred if they are received as a result of “destruction or damage to crops.”

As prevented planting insurance proceeds qualify under this definition, they can qualify for a 1 year deferral for inclusion in taxable income. These proceeds can qualify if the producer meets the following criteria:

1. Taxpayer uses the cash method of accounting.
2. Taxpayer receives the crop insurance proceeds in the same tax year the crops are damaged.
3. Taxpayer shows that under their normal business practice they would have included income from the damaged crops in any tax year following the year the damage occurred.

The third criteria is the sometimes the problem. Most can meet the criteria, although if producers want reasonable audit protection, they should have records showing the normal practice of deferring sales of grain produced and harvested in year 1 subsequently stored and sold in the following year. To safely “show that under their normal business practice they would have included income from the damaged crops in any tax year following the year the damage occurred” the taxpayer should follow IRS Revenue Ruling 75-145 that requires that he or she would have reported more than 50 percent of the income from the damaged or destroyed crops in the year following the loss. A reasonable interpretation in meeting the 50% test is that a farmer may aggregate the historical sales for crops receiving insurance proceeds but tax practitioners differ on the interpretation of how this test may be met.

One big problem with these crop insurance proceeds is that a producer can’t divide it between years. It is either claimed in the year the damage occurred and the crop insurance proceeds were received or it is all deferred until the following year. The election to defer recognition of crop insurance proceeds that qualify is an all or nothing election for each trade or business IRS Revenue Ruling 74-145, 1971-1.

Tax planning options for producers depend a great deal on past income and future income prospects. Producers that have lower taxable income in the last 3 years (or tax brackets that weren’t completely filled) may want to consider claiming the prevented planting insurance proceeds this year and using Income Averaging to spread some of this year’s income into the prior 3 years. Producers that have had high income in
the past 3 years and will experience high net income in 2019 may consider deferring these insurance proceeds to 2020 if they feel that this year may have lower farm net income.

**Market Facilitation Payments**

When the next round(s) of Market Facilitation Payments (MFPs) are issued, they will be treated the same as the previous rounds for income tax purposes. These payments must be taken as taxable income in the year they are received. As these payments are intended to replace income due to low prices stemming from trade disputes, these payments should be included in gross income in the year received. As these payments constitute earnings from the farmers’ trade or business they are subject to federal income tax and self-employment tax. Producers will almost certainly not have the option to defer these taxes until next year. Some producers waited until early 2019 to report production from 2018 and therefore will report this income from the first round of Market Facilitation Payments as taxable income in 2019.

Producers will likely not have the option of delaying their reporting and subsequent MFP payments due to the fact they are contingent upon planted acreage reporting of eligible crops and not yield reporting as the first round of MFP payments were.

**Cost Share Payments**

Increased prevented planting acres this year have many producers considering cover crops to better manage weeds and erosion and possibly qualify for a reduced MFP. There is also the possibility that producers will be eligible for cost-share payments via the Natural Resources Conservation Service for planting cover crops. Producers should be aware that these cost-share payments will be included on Form 1099-G that they will receive and the cost-share payments will need to be included as income.

You are advised to consult a tax professional for clarification of these issues as they relate to your circumstances.

**Hemp Program Started in Ohio**

Source: Ohio Department of Agriculture

On July 30, Governor Mike DeWine signed Senate Bill 57 into law, decriminalizing hemp and paving the way for the development of a new hemp industry in Ohio. The Ohio Department of Agriculture (ODA) will administer the newly-created hemp program.

Hemp is a cannabis plant that does not produce intoxicating effects, grown for its many industrial uses. Hemp contains a fiber, a grain, and oil that can be extracted for CBD, which is now being used in food and dietary supplements. The hemp program sets up a licensing structure for farmers who are interested in growing the crop and those interested in processing it. It also allows for universities to grow and cultivate the crop for research purposes. ODA will also be testing CBD and hemp products for safety and accurate labeling to protect Ohio consumers.

ODA has created a web page to explain the hemp program and gather information from those interested in growing or processing the crop. This web site can be accessed at: https://agri.ohio.gov/wps/portal/gov/oda/divisions/administration/resources/hemp-facts3
Join other area women for an evening of learning, networking, idea sharing, and a delicious meal.

The theme for the evening will be "Managing Agriculture’s Topsy-Turvy Ride."
Come learn about the current influences on agriculture markets, tools for decision making, and strategies to cope with the stresses of agricultural life.

REGISTRATION INFORMATION. Registration fee of $20 includes dinner and program. All alcohol must be purchased on your own separately at the winery. Please mail completed registration form to OSU Extension, 724 South 7th Street, Room 110, Coshocton, Ohio 43812. Please RSVP by August 2.

Name________________________________________________________________________
Address________________________________________________________________________
Email_________________________ Phone_________________________
Total Enclosed $___________

Please make checks payable to: OSU Extension. For more information call 740-622-2265.