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OHIO STATE UNIVERSITY EXTENSION

COSHOCTON COUNTY AGRICULTURE & NATURAL RESOURCES

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Hello Coshocton County! The old saying is that April showers bring May flowers. All forecasts are indicating continued wet conditions this month. So let's us hope that May brings flowers and drier weather!

A reminder the registration deadline is nearing for the Home Fruit Production workshop which will be held on April 25. Reservations are rolling in—so if you are interested, please make your reservations soon.

We also have released the registration details for the Name that Tree workshop which will be held at the end of June. If you want to learn how to better identify trees-this workshop is for you. We are pleased to be partnering with Clary Gardens on this event.

Tonight is our last Beef Quality Assurance Training of the winter season—we still have plenty of room for tonight's program—so just give us a call for more details.

Stay dry and have a good and safe week!

Sincerely,

David L. Marrison

Coshocton County OSU Extension ANR Educator

Weather Update: A Warmer but Wetter Week Ahead

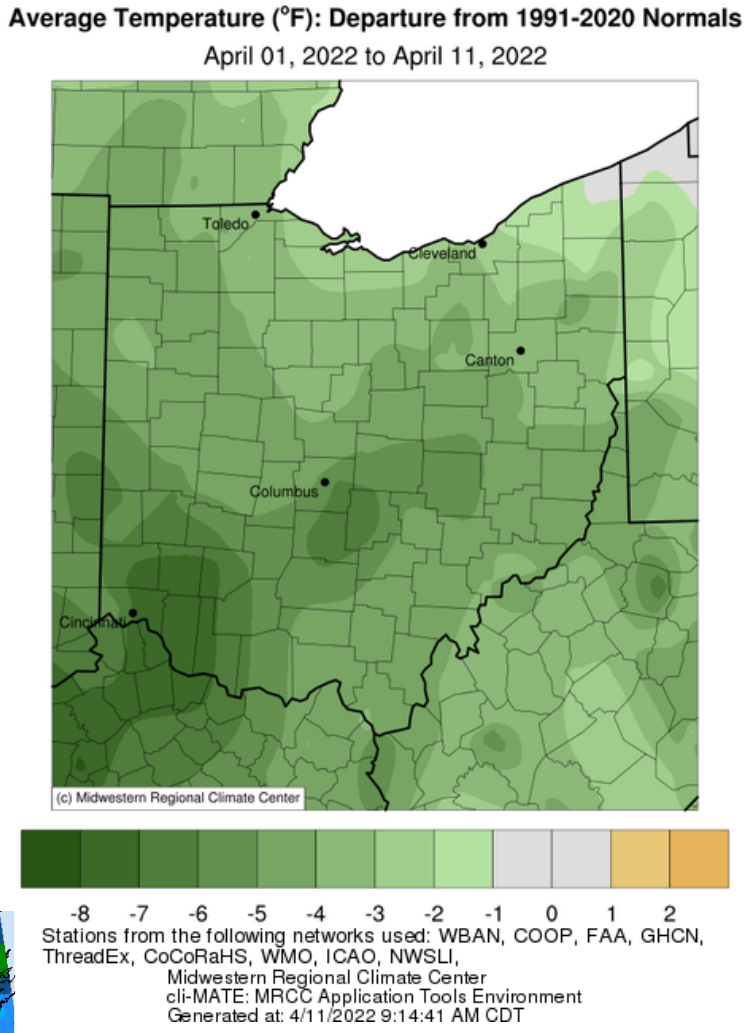
By: Aaron Wilson
Source: https://agcrops.osu.edu/newsletter/corn-newsletter/2022-09/weather-update-warmer-wetter-week-ahead

Although the region has seen a few warm days, winter has certainly not given up entirely. This past weekend, Ohio dealt with snow showers and even a little graupel. What is graupel? The word originates from the German word “graúpe” or “barley”. This soft, spongy snow pellet forms as a snowflake collects supercooled water droplets, a process called riming. Some areas even had light accumulation of snow and graupel. Is it enough to satisfy that age old forsythia folklore? We’ll see!

The region has been running cool, 1-7°F below average over the first third of the month compared to the long-term mean (1991-2020). Despite some light and frequent precipitation, overall, we are running below average at 25-75% of normal precipitation over the last 30 days (see the soil temperature and moisture article in this issue). For the latest up-to-date conditions, seasonal outlooks, and monthly climate summaries, please visit the State Climate Office of Ohio.

Forecast

This will be an active weather week, kicked off yesterday by areas of showers and storms moving through Ohio. Scattered showers and storms are possible again today, with a better chance of rain on Wednesday. We could see some severe weather across western counties as well, with gusty winds likely throughout Wednesday and Thursday. Above average temperatures in the 60s and 70s are expected today and tomorrow. Drier but cooler weather will move in late week into the weekend, with additional showers possible on Sunday and Monday. Overall, the Weather Prediction Center is forecasting 0.75-2.00” of precipitation over the next 7 days (Fig. 2).



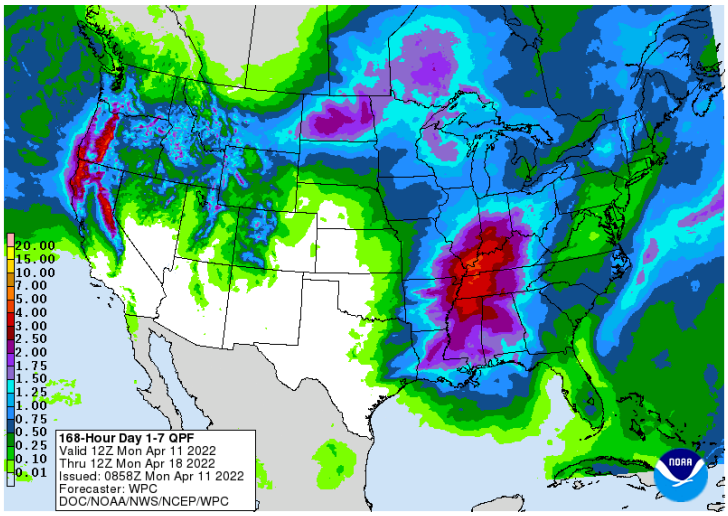


Figure 1). Departures from average temperature for April 1-11, 2022. Figure courtesy of the Midwestern Regional Climate Center (https://mrcc.purdue.edu/).

Figure 2). Precipitation forecast from the Weather Prediction Center for 8am Monday April 11 – 8am Monday April 18.

The Climate Prediction Center's 6–10-day outlook for the period of April 17 – 21, 2022 and the 16-Day Rainfall Outlook from NOAA/NWS/Ohio River Forecast Center indicate a strong probability of below average temperatures with precipitation leaning toward wetter than average conditions (Fig 3).

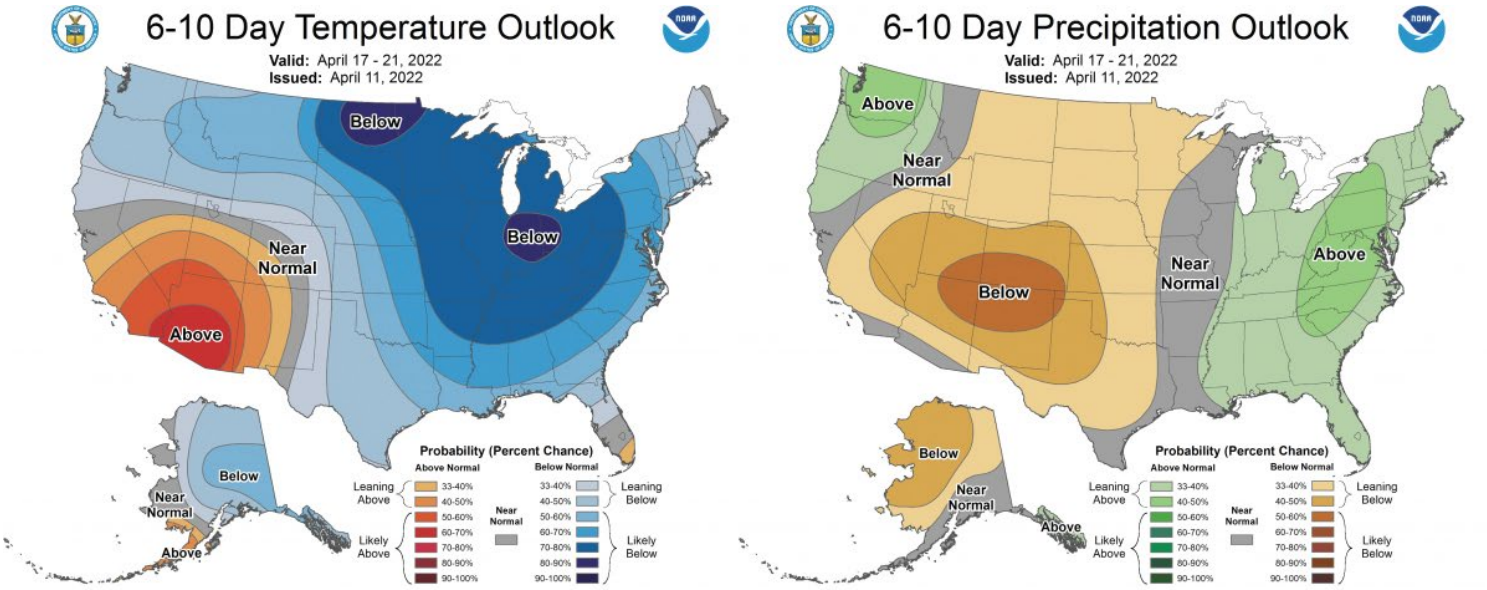


Figure 3) Climate Prediction Center 6-10 Day Outlook valid for April 11-21, 2022, for left) temperatures and right) precipitation. Colors represent the probability of below, normal, or above normal conditions.

The next ten day is the typical period that much of Ohio experiences its last freeze (32°) of the season (Figure 4). Climate averages for this period include a high temperature range of 59-65°F, a low temperature range of 38-43°F, and average weekly liquid-equivalent precipitation of 0.75-1.05 inches.

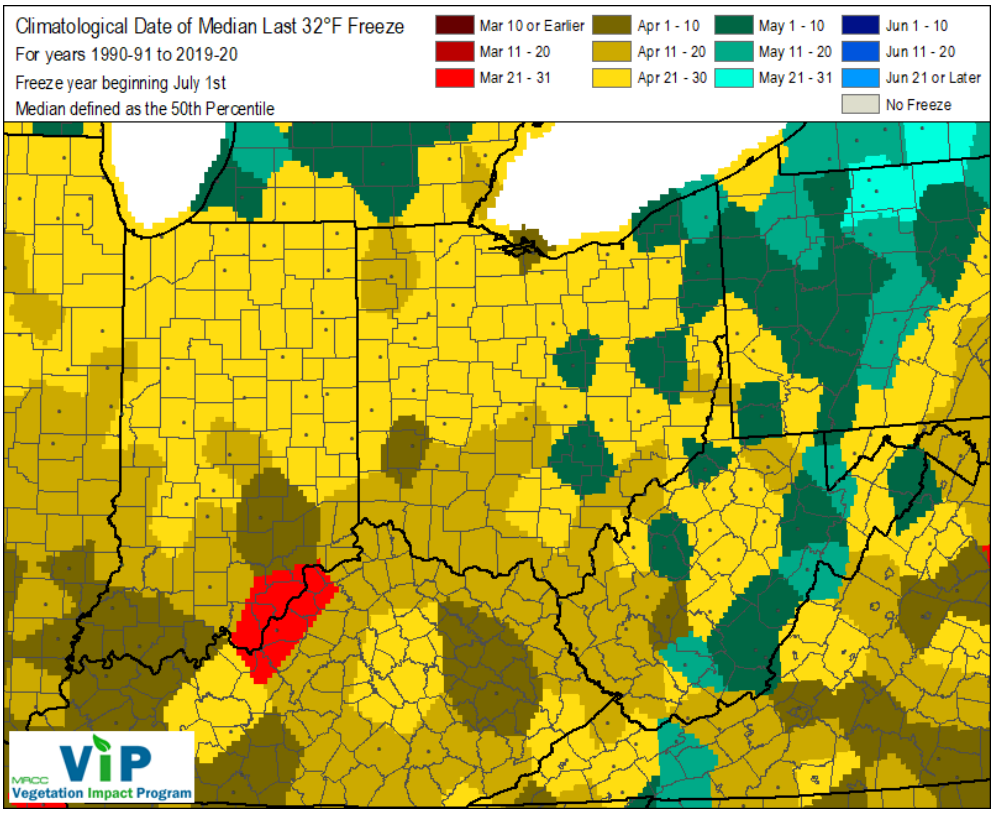


Figure 4) Climatological date of the median last 32°F Freeze in the spring. Figure courtesy of the Midwestern Regional Climate Center's Vegetation Impacts Program.

Set-Up Soybeans for Success in 2022

By: Laura Lindsey
Source: https://agcrops.osu.edu/newsletter/corn-newsletter/2022-09/set-soybeans-success-2022

For soybean, pre-planting decisions are extremely important to set-up the crop for success. Soybean Extension Specialists from across the U.S. have been working together on the Science for Success initiative (funded by United Soybean Board) focused on leveraging local expertise to provide national soybean best management practices. Recently, we've focused on soybean planting date, row spacing, and seeding rate.

Soybean Planting Date. Soybean planting date has a large effect on yield. In Ohio, yield reduction as a result of late planting ranges from 0.25 to 1.0 bu/acre/day. In our small plot research in Clark County, Ohio, soybean yield reduction in 2013 and 2014 was approximately 0.6 bu/acre/day for each day planted after early to mid-May (Figure 1). Although early planting is important to maximize soybean yield, deciding on when to plant should be based on field suitability and soil temperatures at the time of, and following, planting as well as frost forecast. Soybean can germinate and emerge when soil temperatures are at or just below 50°F. At soil temperatures between 50-60°F, soybean plants typically take about 15 to 20 days to emerge following planting. Planting into a wet seedbed or following too much tillage can result in compaction and soil crusting which could reduce stand establishment. At the same time, planting into extremely dry soil can also be detrimental to stand establishment due to insufficient soil moisture for germination and/or emergence. For Ohio, in general, we recommend soybean be planted any time after April 15 in the southern portion of the state and any time after the last few days of April in the northern portion of the state IF soil conditions are satisfactory.

For more information on "The Best Soybean Planting Date", please see this Science for Success article: https://soybeanresearchinfo.com/wp-content/uploads/2022/01/2700-002-20-Planting-Date_Science-for-Success22_TRV2_12-22-21.pdf

Row Spacing. In Ohio, soybean is generally grown in narrow rows (7.5 to 15-inch row width). Soybean plants grown in narrow rows generally produce more grain than soybean grown in wide rows (30-inch row width) because they capture more sunlight energy, which drives photosynthesis. Across the U.S., soybean grown in ≤15 inch row width has a yield advantage of 1 to 4 bu/acre compared to >15 inch row width. However, these yield advantages are typically greater with later planting dates, earlier maturing varieties, and high temperatures, all of which reduce the time from VE (emergence) to R3 (initial pod set).

For more information on "How To Pick The Right Soybean Row Spacing", please see this Science for Success article: https://soybeanresearchinfo.com/wp-content/uploads/2022/01/2700-002-20-Row-Spacing_Science-for-Success-copy_updated12-22-21.pdf

Seeding Rate. Soybean plants are incredibly flexible at adjusting to a wide range of plant populations. Soybean plants in low populations will produce more branches, more pods, and more seeds per plant. Soybean at higher populations will grow taller, produce fewer branches, pods, and seeds per plant. Because of this flexibility, soybean can often produce similar seed numbers per acre and similar yields over a wide range of plant populations.

In Ohio, for a crop planted in May, a final plant population of 100,000 to 120,000 plants/acre is generally adequate for maximum yield. Final population is a function of seeding rate, quality of the planting operation,

and seed germination percentage and depends on such things as soil moisture conditions, seed-soil contact, disease pressure, fungicide seed treatments, etc. Ensuring maximum yield requires farmers to plant at rates higher than the minimum required plant population. As a general rule, seed about 25% higher than the target plant population. For example, for a target plant population of 100,000 to 120,000 plants/acre, you may want to seed 125,000 to 150,000 seeds/acre.

For more information on "Soybean Plant Population Density", please see: https://soybeanresearchinfo.com/wp-content/uploads/2022/01/2700-002-20-Seeding-Rate_Science-for-Success_updated12-22-21.pdf

Wheat Yield Contest- Early Entry Deadline is Friday

By: Eric Richer, Laura Lindsey & Mike Estadt
Source: https://agcrops.osu.edu/newsletter/corn-newsletter/2022-09/wheat-yield-contest-early-entry-deadline-april-15th

The National Wheat Yield Contest was created in 2015 by the National Wheat Foundation to promote new ideas and experimentation for wheat production, enable knowledge transfer between growers and identify top wheat producers in each state. Since its short inception, Ohio has had good participation in the national contest, ranking second in entries in 2021 to Kansas. While your wheat crop may not be looking quite as good as it did in 2021, we encourage producers to improve their knowledge of wheat production as a result of participating in the 2022 contest.

The contest is a friendly competition that will help farmers stay focused on raising high quality, high yielding wheat while evaluating agronomic and economic decisions at the field level. Each registered contestant must be a member of their state's wheat growers association (in Ohio, www.ohiocornandwheat.org). Contestants can enter more than one wheat variety but each has an early-entry fee of $100. Entering the National Wheat Yield Contest automatically enters you in the Ohio contest at no additional cost.

Click here to review the rules and requirements for this year's contest and create your application to enter: https://wheatfoundation.org/. The early-entry deadline is April 15th ($100). After April 15th the entry fee becomes $125 per variety. The last day to enter the contest is May 15th, 2022. The link to the rules and requirements can be accessed directly here: https://yieldcontest.wheatfoundation.org/Content/RulesPDF/NWYC%20Entry%20Harvest%20Rules%202022.pdf

Ohio has historically followed all the national rules, but starting in 2022, Ohio Corn & Wheat Growers Association will not disqualify grades 3 & 4 wheat, only grade 5. The national contest will continue to only accept grades 1 & 2 wheat.

In Ohio, each district's 1st and 2nd place winners will be recognized along with their seed dealers at the 2023 Celebration of Ohio Corn & Wheat. The overall Ohio winner will receive a 1-year free lease on a seed tender from J & M Manufacturing. The Ohio runner-up will receive free fungicide from BASF. Twenty-four national winners will receive a trip to the March 2023 Commodity Classic in Orlando, Florida.

Mixing it Up in Pastures & Hayfields

By Haley Zynda, Wayne County Extension
Originally Published for All About Grazing Column in Farm & Dairy– March 31, 2022

Pastures are really greening up in this area of Ohio and producers are antsy to turn livestock out to enjoy the lush greenery. Winter annual weeds are still thriving, patiently waiting for their summer counterparts to start germinating. Perhaps you also frost-seeded clover into pastures to improve feed quality and to cut down on

nitrogen applications. If that's the case, weed control this year will be a different story.

Having a mixed stand, whether for hay or pasture, has several benefits. As mentioned earlier, including legumes like white or red clover or alfalfa, can reduce nitrogen needs for the field. If the field is comprised of at least 25% legume, then the nitrogen fixing capability of the legume should be able to handle the nitrogen needs of the rest of the stand. In a world where nitrogen costs $1/lb, legumes are coming to the rescue.

Typically, mixed stands will also have a greater longevity than a pure stand of grass or legume. Pure alfalfa fields have a lifespan of about 5 years if managed correctly, and orchard grass tops out at about 4 years. In a research plot out in the Central Grasslands Research Extension Center, a 50-50 mix of alfalfa and meadow brome was planted in 1988 and is still going strong as of October 2021. The plot still produces at least 2 cuttings per year. The report mentions that a 75-25 mix of alfalfa and grass will also work but the ratio will eventually drop down to a 50-50 mix simply due to alfalfa longevity. Once it hits the 50-50 range, the stand should continue to do very well for upwards of 10 years. The research station mentions that orchard grass, instead of brome, also pairs nicely with alfalfa for long-term plots.

Another benefit of a mixed stand is the reduced bloat risk for cattle. A 50-50 mix can withstand grazing well and has a lesser chance of bloat than mixes with a legume majority. Cattle tend to select grasses first, then clover, so diluting the rumen contents with grass prior to legume ingestion can also decrease bloat risk.

Perhaps the number one reason why producers choose to plant mixed stands is the increased feed quality that legumes provide. Grass pasture can provide about 16-20% crude protein, but alfalfa and other legumes can provide upwards of 20% crude protein. This can lead to increased animal performance on fresh forages alone and can reduce the need to purchase protein supplements.

However, with as many benefits that a mixed stand has, it does have a few drawbacks. Pest control is likely the number one problem that producers have in managing mixed stands. Not only are grasses and legumes affected by different insects and disease but weed pressure in a mixed field can de difficult without killing either the grass or legume in the field. Broadleaf targeted herbicides will kill legumes because legumes follow the same biology that the herbicides exploit in unwanted broadleaf weeds.

There may be something new on the market that can mitigate this dilemma. Corteva Agriscience is in the process of approval from the Environmental Protection Agency for a new herbicide called ProClovaTM, a broadleaf herbicide that will be safe for both white clover and annual lespedeza. Because the label is not yet registered, information is limited but is exciting to hear. There is no residual soil activity and Corteva reports that there are no grazing restrictions for any class of livestock. It is meant to be used in pasture or hay fields to effectively control the following weeds:

Bull Thistle
Buttercup
Hairy Buttercup
Chicory
Common Cocklebur
Croton, Woolly
Fleabane
Gumweed
Henbit
Horseweed/Marestail
Ironweed
Marshelder
Musk Thistle
Hedge Mustard
Wild Parsnip
Plantain
Poison Hemlock
Plumeless Thistle
Virginia Pepperweed
Western Ragweed
Wild Carrot
Wingstem

Seeing poison hemlock on the list is certainly promising, especially with the rising concern over that particular weed over the past couple of years. The expected use rate for this chemical is 24 fl oz. per acre, with no more than 48 fl oz applied per acre per year. Once the product is on the market, Corteva is recommending it be mixed with methylated seed oil at a rate of 1% volume for volume for added efficacy.

Grass-legume mixed stands certainly have their benefits, and they are well documented. Weed control, on the other hand, has been difficult. However, with new science and technology breaking in the market, managing

mixed stands will hopefully become easier in the coming years.

Be Thinking About Fly Control

By: Garth Ruff, Beef Cattle Field Specialist
Originally Written for Farm & Dairy Newspaper, March 24, 2022

"Shoo Fly!" is a what many grazing livestock, especially beef cattle are likely thinking during the summer months. As we think about options for fly control on pasture, we have several options and combinations to choose from.

We can minimize the impact of flies on the herd by managing the fly population in spring and early summer. In order to do so, timeliness is key to having season long success.

Fly Impacts
Blood loss, irritation, annoyance, insect transfer of disease are direct losses caused by flies. Among many other bovine diseases, flies are able to transfer pathogens that cause mastitis, pinkeye, and anaplasmosis. Indirect losses due to heavy fly pressure include, decreased weight gain and lost performance. It's estimated that insect pressure on beef cattle causes several billion dollars in losses annually.

Types of Flies
On pasture the two species of fly that are of greatest concern are the horn fly and the face fly, while the house fly is the most abundant pest in confinement livestock operations. While all flies are pests and a nuisance to livestock there are several differences between the two main pasture fly species.

Horn Fly – The horn fly is an aggressive fly that will take 20-30 piercing blood meals a day from the host animal. 95% of horn flies will be on the host animal at a given time and require fresh manure to pupate and become adults. Horn lies can be found in rather large numbers on the backs and side of the livestock. The economic threshold and an acceptable goal is to have less than 100 horn flies per side per head of catle.

Face Fly – Face flies tend to be less aggressive than horn flies and are often found near the face of the animal. At any given time only 5% of a fly population may be active in an animal attempting to get a blood meal. Often the adult face fly will take shelter in a barn or other shelter near the livestock. A management goal is to have less than 10 face flies per head.

Methods for Control
For the two main pasture flies, fresh manure piles are key to reproduction and developing the next generation. One reason to think about fly control in March/April is that we can potentially reduce the reproductive success of the earlier generations of flies.

This can be done by feeding mineral additives that pass through the cattle and regulate insect growth within the manure piles. For these Insect Growth Regulator (IGR) products to be effective they need to be fed 30 days prior to and 30 days after fly season, hence why we are discussing flies in late March.

These products, while effective at managing fly populations do have some pitfalls. For maximum efficacy, required intake of the IGR product must be met by each animal in the herd. Some conflicting research shows that feed-through insect growth regulators may or may not damage dung beetles. Also, adult horn or face flies are not affected by feeding IGR products to livestock, only larvae in fresh manure.

Fly season is right around the corner, use previously mentioned thresholds for fly management and control them when necessary. Oilers, dust bags, rubbers, and insecticide ear tags can also be used in a fly management program. Discuss control options with your veterinarian or local OSU Extension Educator.

Black Vulture Control-New Permitting Process

By: Richard Purdin, ANR/CD Educator for OSU Extension Adams County
Source: https://u.osu.edu/beef/2022/04/13/black-vulture-control-new-permitting-process/

Black Vultures keeping a close eye on cattle

Spring has sprung and many producers have been able to get out and accomplish some field work the last few weeks as soil conditions firmed up and the grass begins to grow. Spring is a very busy time for many cattle producers, calving season is in full swing, and many producers are preparing on letting cattle out of the winter lots and in the pasture. It is a wonderful thing to see a newly born calf, lamb, kid, colt, or even pigs on the farm, it is a true sign of spring. On the other hand, spring can have a dark side and an ever-growing problem flying above many green pastures, creating one more challenge for livestock producers these days. The Black Vulture has become more of an issue for livestock producers especially during birthing season where young livestock are born on open pastures. Black Vultures are very aggressive creatures that are considered scavengers but have a tendency to attack live animals especially young newborn livestock. Many producers have reported young calves being injured or even killed by Black Vultures. Injuries include eyes damage umbilical cord injuries and even as far as killing the young calf and cow during the birthing process!

Recently the Ohio Department of Natural Resources obtained a statewide depredation permit for black vultures through the U.S. Fish and Wildlife Service. Through a partnership between USDA wildlife services and Ohio department of Natural Resources, sub- permits can be issued to livestock producers experiencing issues with black vultures. Sub-permits will cover commercial livestock such as cattle, sheep, goats, swine, and horses. These sub-permits will be free to producers allowing them to remove up to five birds following all rules and regulations required by the U.S. Fish and Wildlife Service and Ohio Department of Natural Resources. Sub- permits applications can be obtained by contacting Thomas butler at Thomas.p.butler@usda.gov .

Here are some important facts and considerations before applying for a permit:

1. **Populations are growing**– In the past 30 years Black Vulture populations have doubled in numbers and range areas has expand more northward. Black Vultures have been very known to adapt to changing environments and landscapes and have little fear of human activity. Once to be a sign of spring, black vultures would migrate father south but as winter climates have become warmer black vultures can be seen even in winter months.
2. **Black Vultures are angry birds!** – Black vultures are known to be very aggressive compared to their red headed turkey vulture counterparts. Black Vultures have been known to attack live animals and kill young and older livestock. Turkey Vultures on the other hand are more scavenging type that primarily eat dead material such as roadkill and other dead species, this is why they are important for the environment.
3. **Black vultures don't like to hang around their own dead**- If producer receive a permit to kill Black vultures it is recommended to hand the dead birds up in effigy, this can be in a tree, on a fence post, or other structures that are visible.
4. **Remove their roosting site-** Black Vultures like to roost in open branched/dead trees, older unused barns, and abandoned houses. If you have these on your farm removing them will help prevent Black Vulture from making a home on your farm.
5. **Don't forget that these birds are protected species**- As a producer myself I often think, why in the world would anyone protect this nuisance of a creature! The reality is that they are protected under the Migratory Bird Treaty Act, this means that they cannot be harmed without the use of a permit. Use of pyrotechnics, loud noises, flashing lights, lasers, and guard dogs or donkeys have seen some success. There have also been some signs that grazing management practices such as rotational grazing or

intensive stock grazing can reduce animal injuries. The theory is that animals are kept in groups and protection is in numbers, eliminating pregnant females or babies to go off by their self away from the rest of the herd. Utilizing barns or calving lots close to farm head quarters can be helpful too, allowing producers to keep a closer eye on cattle during the calving season.

For more information about managing vulture damage, or other Wildlife Services operations, call your State office at 1-866-4USDA-WS (1-866-487-3297) or visit www.aphis.usda.gov/wildlife-damage

Ohio Legislature Passes Statutory Farm Lease Termination and Beginning Farmer Bills

By: Peggy Kirk Hall, Associate Professor, Agricultural & Resource Law Friday, April 08th, 2022
Source: https://farmoffice.osu.edu/blog/fri-04082022-1158am/ohio-legislature-passes-statutory-farm-lease-termination-and-beginning

Bills establishing new legal requirements for landowners who want to terminate a verbal or uncertain farm lease and income tax credits for sales of assets to beginning farmers now await Governor DeWine's response after passing in the Ohio legislature this week. Predictions are that the Governor will sign both measures.

Statutory termination requirements for farm leases – H.B. 397

Ohio joins nine other states in the Midwest with its enactment of a statutory requirement for terminating a crop lease that doesn't address termination. The legislation sponsored by Rep. Brian Stewart (R-Ashville) and Rep. Darrell Kick (R-Loudonville) aims to address uncertainty in farmland leases, providing protections for tenant operators from late terminations by landowners. It will change how landowners conduct their farmland leasing arrangements, and will hopefull encourage written farmland leases that clearly address how to terminate the leasing arrangement.

The bill states that in either a written or verbal farmland leasing situation where the agreement between the parties does not provide for a termination date or a method for giving notice of termination, a landlord who wants to terminate the lease must do so in writing by September 1. The termination would be effective either upon completion of harvest or December 31, whichever is earlier. Note that the bill applies only to leases that involve planting, growing, and harvesting of crops and does not apply to leases for pasture, timber, buildings, or equipment and does not apply to the tenant in a leasing agreement. A lease that addresses how and when termination of the leasing arrangement may occur would also be unaffected by the new provisions.

The beginning farmer bill – H.B. 95

A long time in the making, H.B. 95 is the result of a bi-partisan effort by Rep. Susan Manchester (R-Waynesfield) and Rep. Mary Lightbody (D-Westerville). It authorizes two types of tax credits for "certified beginning farmer" situations. The bill caps the tax credits at $10 million, and sunsets credits at the end of the sixth calendar year after they become effective.

The first tax credit is a nonrefundable income tax credit for an individual or business that sells or rents CAUV qualifying farmland, livestock, facilities, buildings or machinery to a "certified beginning farmer." A late amendment in the Senate Ways and Means Committee reduced that credit to 3.99% of the sale price or gross rental income. The bill requires a sale credit to be claimed in the year of the sale but spreads the credit amount for rental and share-rent arrangements over the first three years of the rental agreement. It also allows a carry-forward of excess credit up to 7 years. Note that equipment dealers and businesses that sell agricultural assets for profit are not eligible for the tax credit, and that an individual or business must apply to the Ohio Department of Agriculture for tax credit approval.

The second tax credit is a nonrefundable income tax credit for a "certified beginning farmer" for the cost of attending a financial management program. The program must be certified by the Ohio Department of Agriculture, who must develop standards for program certification in consultation with Ohio State and Central State. The farmer may carry the tax credit forward for up to three succeeding tax years.

Who is a certified beginning farmer? The intent of the bill is to encourage asset transition to beginning farmers, and it establishes eligibility criteria for an individual to become "certified" as a beginning farmer by the Ohio Department of Agriculture. One point of discussion for the bill was whether the beginning farmer credit would be available for family transfers. Note that the eligibility requirements address this issue by requiring that there cannot be a business relationship between the beginning farmer and the owner of the asset.
An individual can become certified as a beginning farmer if he or she:

- Intends to farm or has been farming for less than ten years in Ohio.
- Is not a partner, member, shareholder, or trustee with the owner of the agricultural assets the individual will rent or purchase.
- Has a household net worth under $800,000 in 2021 or as adjusted for inflation in future years.
- Provides the majority of day-to-day labor and management of the farm.
- Has adequate knowledge or farming experience in the type of farming involved.
- Submits projected earnings statements and demonstrates a profit potential.
- Demonstrates that farming will be a significant source of income.
- Participates in a financial management program approved by the Department of Agriculture.
- Meets any other requirements the Ohio Department of Agriculture establishes through rulemaking.

We'll provide further details about these new laws as they become effective. Information on the statutory termination bill, H.B. 397, is here and information about the beginning farmer bill, H.B. 95, is here. Note that provisions affecting other unrelated areas of law were added to both bills in the approval process.

Charitable Remainder Trust Strategy for Retiring Farmers

By Robert Moore, Attorney and Research Specialist, OSU Agricultural & Resource Law Program
Source: https://farmoffice.osu.edu/blog/tue-04122022-820am/charitable-remainder-trust-strategy-retiring-farmers

Most farmers do a great job of managing their taxable income. They buy inputs or machinery to offset the current year's income and wait until next year to sell the current crop. This strategy works well but it catches up to the retiring farmer. In the year of retirement, a farmer may find themselves with an entire year (or more) of crops or livestock to sell and no expenses to offset the income. Additionally, machinery and equipment that will no longer be needed for production will need to be sold. Selling all these assets upon retirement without offsetting expenses can result in tremendous tax liability.

One strategy for retiring farmers to consider is using a Charitable Remainder Trust (CRT). The CRT is a special kind of trust that can sell assets without triggering tax liability while providing annual income for the retiring farmer. The CRT essentially spreads out the income from the sale of the assets over many years to keep the farmer in a lower tax rate bracket. Also, the CRT allows the retiring farmer to make a charitable donation to their charity of choice.

The primary component of a CRT strategy is that a CRT does not pay tax upon the sale of assets. Due to its charitable nature, a CRT can sell assets and pay no capital gains tax nor depreciation recapture tax. The retiring farmer establishes a CRT then transfers the assets they want to sell into the CRT. The CRT then sells the assets. For the strategy to work, the trust must be a CRT. A non-charitable trust will owe taxes upon the sale of the assets.

The proceeds from the sale of the assets are then invested in a financial account. The farmer works with an investment advisor to determine the desired annual income needed from the proceeds and then an appropriate investment portfolio is created. It is important to note that income calculations must include leaving at least 10% of the principal to a charity. The farmer may not receive all the income or the trust will not qualify as a charitable trust. The term of the payments from the investment portfolio cannot exceed 20 years.

After the financial account is established, the farmer will receive annual income. This income is taxed at the farmer's individual tax rate. By paying the sale proceeds out over a number of years, the farmer's income tax bracket can be moderated. Selling all assets in one year would likely cause the farmer to be pushed into the highest income tax and capital gains tax bracket, so spreading out the income keeps the farmer in a lower tax bracket.

Another important component of a CRT is the charitable giving requirement. As stated above, the farmer must plan to give 10% of the principal to a charity. The funds are provided to the charity when the term of the investment expires or when the farmer dies. Depending on the performance of the investment, the charity may receive more than 10% or less than 10%. The farmer must be able to show that when the investment account was established, the intention was for the charity to receive at least 10% of the original principal.

Consider the following examples, one with a CRT and one without.

Scenario without CRT. Farmer decided to retire after the 2021 crop year. Farmer owned $800,000 of machinery and $200,000 of grain. Farmer sold all the grain and machinery before the end of 2021. Farmer owed tax on $100,000 of ordinary income due to depreciation recapture on the machinery and sale proceeds of the grain. Farmer's tax liability was $450,000 for the sale of the assets.

Scenario with CRT. Farmer established a CRT and transferred the machinery and grain into the CRT. The CRT sold the machinery and grain but did not pay tax on the sale proceeds due to its charitable status. Farmer established an annuity to pay out over 20 years. Each year Farmer receives $65,000 of income from the CRT. Farmer pays income tax on the payment but at a much lower rate than the previous scenario. At the end of the 20-year term, a charity receives $150,000 (original 10% of principal plus interest).

As the scenarios show, A CRT can save significant taxes for the retiring farmer. Also, a CRT allows a retiring farmer to make a charitable contribution to their charity of choice.

A retirement strategy using a CRT is not without its disadvantages. One disadvantage is the cost to implement the plan. A CRT plan is complicated and requires the assistance of an attorney, accountant, and financial advisor. The combined professional fees could be $25,000 or more. Another disadvantage is the inflexible nature of the plan. The CRT is an irrevocable trust; once the CRT is implemented the plan cannot be changed. If the retired farmer finds they need more income than allocated from the CRT, they are unable to make such a change.

Anyone considering retiring from farming should explore the possibility of incorporating a CRT into their plan. CRTs can save significant income taxes and provide for charitable giving, but it's not for everyone. The potential tax savings must be enough to justify the significant costs to establish the CRT and the farmer must be willing to give up control of the sale proceeds. Retiring farmers should consult with their attorney, accountant and/or financial advisor to assess how a CRT might fit into their retirement plan.

Over-the-Counter Antibiotics Will Require Oversight

By: Dr. Gustavo M. Schuenemann, DVM, Department of Veterinary Preventive Medicine, The Oho State University
Source: https://u.osu.edu/sheep/2022/04/05/what-farmers-need-to-know-about-fda-guidance-ending-over-the-counter-antibiotics/

In June of 2021, the U.S. Food and Drug Administration (FDA) announced that all medically important antimicrobials will move from over-the-counter (OTC) to prescription (Rx) within a 2-year implementation period. The Center for Veterinary Medicine guidance for industry #263 (GFI 263) outlines the process for animal drug suppliers to change the approved marketing status of certain antimicrobial drugs for use in non-food (companion), food-producing animals, or both, that are currently approved with over-the-counter marketing status. In 2003, FDA ranked antimicrobials according to their relative importance to human medicine: "critically important," "highly important," or "important." The FDA considers all antimicrobial drugs listed in Appendix A to GFI #152 to be "medically important."

On September 14, 2018, the FDA unveiled a 5-year action plan for supporting antimicrobial stewardship in veterinary settings. The FDA is implementing GFI #263 as part of its broader plan to control antimicrobial resistance via the judicious use of antimicrobials in animals within our community and food supply. This process is driven by the concept that medically important antimicrobial drugs should only be used in animals when deemed necessary for the treatment, control, or prevention of specific diseases. The FDA, via GFI #263, places the responsibility for the use of medically important antimicrobials under the oversight of a licensed veterinarian (from large to small animals).

What species are included?
From companion dogs and cats to backyard poultry, and from rabbits and show pigs to large livestock farms. The same restrictions will apply to all companion and farm animal species.

When do these new changes become effective?
Beginning in June of 2023, or sooner, depending on when the manufacturer changes their labeling.

What do these federal regulatory changes mean to you and your livestock operation as well as veterinary practices?
By June of 2023, all medically important antibiotics currently available at most feed or farm supply stores will now require veterinary oversight (written Rx) to be used in animals, even if the animals are not intended for food production. Examples of affected antibiotics include injectable penicillin and oxytetracycline. In addition, some retail suppliers who were able to sell these drugs/products in the past may no longer sell them after June of 2023. This means that small and large animal veterinarians should be prepared for an increase in calls and visits from animal owners who previously may have purchased these drugs over the counter at their local farm supply store. To continue using medically important antimicrobials, you may need to establish a veterinary-client-patient relationship (VCPR). Consult your veterinarian for more information.

What is a veterinarian-client-patient-relationship?
A veterinarian-client-patient-relationship (VCPR) is defined by the American Veterinary Medical Association as the basis for interaction among veterinarians, their clients, and their patients and is critical to the health of your animal(s). The practical explanation is that it is a formal relationship that you have with a veterinarian who serves as your primary contact for all veterinary services and is familiar with you, your livestock/animals, and your farm operation. This veterinarian is referred to as your Veterinarian of Record (VoR), and both the VoR and the client should sign a form to document this relationship.

Prevention and Future Considerations
There are effective ways to reduce the dependency of antimicrobials. Every livestock operation is an integrated system; decisions made in one area of the farm will have an impact on other areas of the farm. Perhaps reviewing the consistency of your feeding program (making sure animals receive a balanced diet), vaccination

program, considering the genetic selection of animals for improved health, or visiting new housing facilities designed for best animal comfort are holistic ways of reducing antimicrobial use at the herd or flock level. An ounce of prevention is worth a pound of cure! Look for more upcoming articles on prevention and ways to reduce antimicrobial use.

Helpful resources:
1. You can download a VCPR template developed by the Ohio Veterinary Medical Association Drug Use Task Force at: https://vet.osu.edu/extension/general-food-fiber-animal-resources.
2. CVM GFI #263 Recommendations for Sponsors of Medically Important Antimicrobial Drugs Approved for Use in Animals to Voluntarily Bring Under Veterinary Oversight All Products That Continue to be Available Over-the-Counter: https://www.fda.gov/regulatory-information/search-fda-guidance-documents/cvm-gfi-263-recommendations-sponsors-medically-important-antimicrobial-drugs-approved-use-animals/
3. List of Approved New Animal Drug Applications Affected by GFI #263: https://www.fda.gov/animal-veterinary/judicious-use-antimicrobials/list-approved-new-animal-drug-applications-affected-gfi-263/.
4. Veterinary Feed Directive (VFD): https://vet.osu.edu/sites/vet.osu.edu/files/documents/extension/Brochure_VFD.pdf
5. FDA 2003. Guidance for Industry #152, "Evaluating the Safety of Antimicrobial New Animal Drugs with Regard to their Microbiological Effects on Bacteria of Human Health Concern," Appendix A. https://www.fda.gov/media/69949/download.

"Name that Tree" Workshop Slated for June 29

Have a tree that you pass on a regular basis that you always wonder 'what is that? Or do you own a woodland and want to know exactly what trees you have? If so, OSU Extension and Clary Gardens will be hosting a **"Name that Tree Program"** on Wednesday, June 29 from 10:00 to 3:00 p.m. at Clary Gardens located at 588 West Chestnut Street in Coshocton, Ohio

This one-day workshop is designed to give participants in-depth training and practice on identifying trees using leaves and other common characteristics. The class begins in a new outdoor event pavilion with some introductory identification clues and samples that we use to work through a dichotomous key. The afternoon is spent out in the woods practicing (expect moderate walking).

The registration fee for this program is $40 per person. This registration fee includes the program, light refreshments, lunch, and handouts. There is limited seating so pre-registration is due by June 21. For more information about this program, contact the Coshocton County Extension office at 740-622-2265.

Farm Office Live Will Air on April 22

The Farm Office Team will be back on April 22 at 10 am, for the next installment of Farm Office Live. The April topics include: state and federal legislation update; LLC liability protection review; 2021 Midwest farm performance preview; fertilizer and crop budgets update; FSA program updates; Ohio General Assembly website tour. Register or watch replays at go.osu.edu/farmofficelive. The next Farm Office Live will be held on May 20.

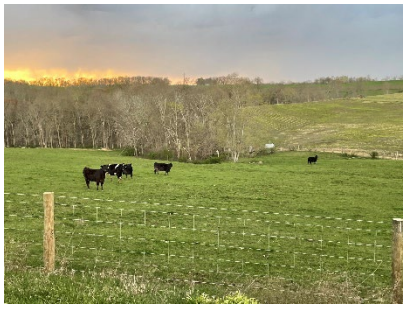
Home Fruit Production Workshop Scheduled for April 25

OSU Extension invites Coshocton County residents to attend a Home Fruit Production Workshop on Monday, April 25 from 6:00 to 8:00 p.m. at the Roscoe Village Visitor's Center in the Lock Landing Meeting Room at 600 N Whitewoman Street in Coshocton, Ohio. This workshop will help participants learn how to grow strawberries, red raspberries, black raspberries, and blackberries. Participants will also learn how to care for fruit trees such as apple, peach and pear trees. The keynote speaker Sabrina Schirtzinger, OSU Extension Educator in Knox County.

The registration fee of $10 includes the program, light refreshments, door prizes, and handouts. Limited copies of the

“Midwest Home Fruit Production Guide” ($25) will be sold at the event. You can also pre-order with your registration to receive a $5 discount on this publication. ($20). Don’t miss this chance to learn more about growing delicious fruit for your family. For more information about this program, contact the Coshocton County Extension office at 740-622-2265.

April Beef Quality Assurance Re-Certification Training



The Coshocton County Extension office will be offering a **Beef Quality Assurance (BQA)** re-certification meeting on **TONIGHT April 13** from 7:00 to 8:30 p.m. in Room 145 at the Coshocton County Services Building located at 724 South 7th Street in Coshocton County. Pre-registration is required as space is limited. There is no fee to attend. Call 740-622-2265 to pre-register. This session also qualifies for anyone who is seeking a first time certification.

Online certification and recertification is also available and can be completed anytime at https://www.bqa.org/beef-quality-assurance-certification/online-certifications.

CFAES

OHIO STATE UNIVERSITY EXTENSION

Home Fruit Production Workshop

Monday, April 25, 2022
6:00 to 8:00 p.m.

Roscoe Village Visitor's Center
Lock Landing Meeting Room
600 N. Whitewoman Street
Coshocton, Ohio 43812

Join OSU Extension – Coshocton County and keynote speaker Sabrina Schirtzinger (OSU Extension Educator in Knox County) to learn more about growing fruit in your home landscape. Learn how to grow strawberries, red raspberries, black raspberries, and blackberries as well as how to care for fruit trees such as apple, peach and pear. Don't miss this chance to learn more about growing delicious fruit for your family. Pre-registration is requested as space is limited. The registration fee for this program is $10 per person. Copies of the "Midwest Home Fruit Production Guide" can also be purchased. We hope you will join us in beautiful Roscoe Village!

REGISTRATION INFORMATION: The registration fee of $10 includes the program, light refreshments, door prizes, and handouts. **There is limited seating so pre-registration is due by April 18.** Limited copies of the "Midwest Home Fruit Production Guide" ($25) will be sold at the event. You can also pre-order this publication with your registration to receive a $5 discount ($20).

Name(s)_____

Address_____

Email_____ Phone_____

$10 per person registration ____# of attendees @ $10 each

Pre-order a copy of Midwest Home Fruit Production Guide ___ yes ___no ($20 additional)

Please make checks payable to OSU Extension and mail to OSU Extension, 724 South 7th Street, Room 110, Coshocton, Ohio 43812. For more information, call 740-622-2265.

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

CFAES

OHIO STATE UNIVERSITY EXTENSION

"Name That Tree" Workshop"

Wednesday, June 29, 2022
10:00 a.m. to 3:00 p.m.
Clary Gardens
588 West Chestnut Street
Coshocton, Ohio 43812

Have a tree that you pass on a regular basis that you always wonder 'what is that? Own a woodland and want to know exactly what trees you have? Then this **Name That Tree Workshop** is for you! This one-day workshop is designed to give participants in-depth training and practice on identifying trees using leaves and other common characteristics. The class begins in a new outdoor event pavilion with some introductory identification clues and samples that we use to work through a dichotomous key. The afternoon is spent out in the woods practicing (expect moderate walking). This workshop is being co-hosted by OSU Extension and Clary Gardens

Class Agenda

9:30 a.m.	Registration
10:00 a.m.	Introduction to Tree ID
11:15 a.m.	Using a Key to ID
12:00 noon	Lunch (provided)
1:00 p.m.	Hands-On ID in the Woods
3:00 p.m.	Wrap-Up & Adjourn

REGISTRATION INFORMATION: The registration fee of $40 includes the program, light refreshments, lunch, and handouts. **There is limited seating so pre-registration is due by June 21.**

Name(s)_____

Address_____

Email_____ Phone_____

Clary Gardens

$40 per person registration ____# of attendees @ $40 each

Please make checks payable to OSU Extension and mail to OSU Extension, 724 South 7th Street, Room 110, Coshocton, Ohio 43812. For more information, call 740-622-2265.

THE OHIO STATE UNIVERSITY
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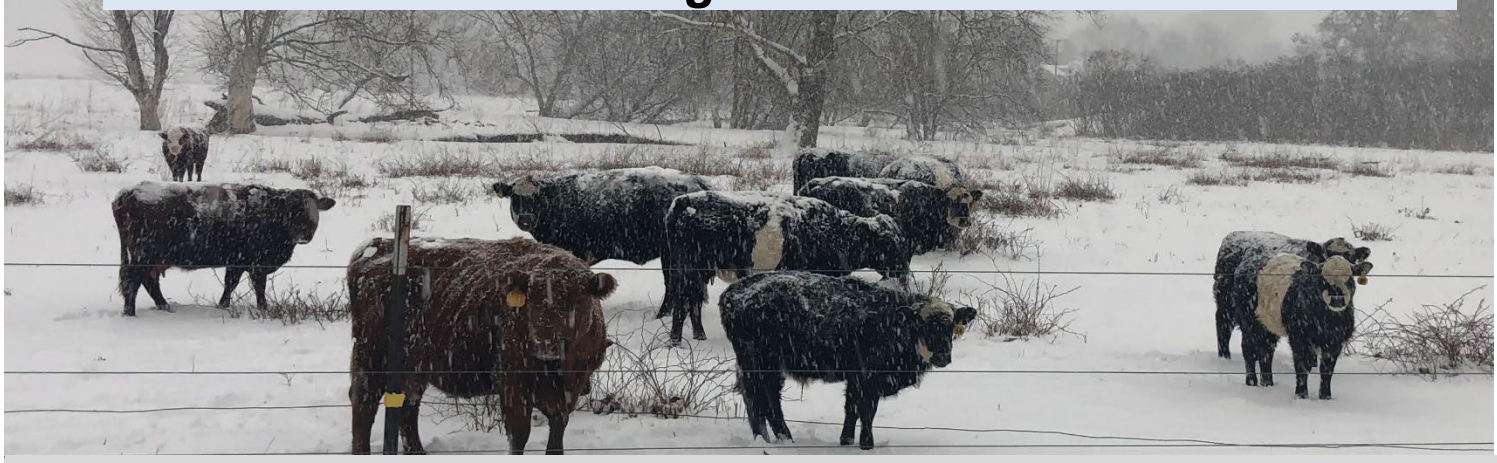
OHIO STATE UNIVERSITY EXTENSION

BEEF QUALITY ASSURANCE

Re-certification Trainings for Livestock Producers



Coshocton County will be hosting a series of Beef Quality Assurance re-certification programs to allow beef and dairy producers to re-certify their beef quality assurance during the winter of 2022. Pre-registration is required for each session as space is limited.

Sessions Will Be Held:

Tuesday, February 1, 2022

Wednesday, March 9, 2022

Wednesday, April 13, 2022

7:00 to 8:30 p.m.

Coshocton County Services Building
724 South 7th Street - Room 145, Coshocton, OH 43812
Seating is limited, so please RSVP
Register by calling: 740-622-2265

Other Sessions are being offered in neighboring counties or can be completed on-line anytime at bqa.org.

THE OHIO STATE UNIVERSITY
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COSHOCTON COUNTY EXTENSION