

COSHOCTON COUNTY AGRICULTURE & NATURAL RESOURCES**December 15 (Edition #125)**

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USDA Provides Additional Pandemic Assistance to Hog Producers
2021 Farmer's Tax Guide
The 12 Days of Christmas for Dairy Farm Families
2022 Coshocton County Pesticide & Fertilizer Re-Certification Sessions Planned

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Hello, Coshocton County! Today marks the halfway point of the month of December and in just two short weeks we will put a bow on the year and look forward to making and then breaking our New Year resolutions.

Even though the end of the year is closing in, we are still offering Extension workshops and planning for the upcoming winter. Last Thursday, we held a state-wide tax webinar for farmers and last night we held our final Beef Quality Assurance Re-certification for 2021.

I invite you to grab a cup of eggnog and log on to tonight's or Friday morning's Farm Office Live webinar where you can catch up on some of the hottest legal, tax, and farm management issues. Registrations are also coming in already for pesticide and fertilizer re-certification. It will be great to see many of you again.

As you turn your attention to year end record keeping and tax planning please remember that we have complimentary copies of IRS Publication 225- Farmer's Tax Guide in our Extension office. Just stop in to get your copy.

Sincerely,

David L. Marrison

Coshocton County OSU Extension ANR Educator

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

Farm Office Live Webinars This Week

The OSU Extension Farm Office Team invites you to join them for the December edition of **Farm Office Live** which will be held on Wednesday, December 15 from 7:00 to 8:30 p.m. and then repeated (live) on Friday, December 17 from 10:00 to 11:30 a.m. You are invited to attend the session which fits your schedule best.

The topics which will be discussed this month include:

- USDA NASS Update with Special Guest Cheryl Turner
- 2022 Dairy Margin Coverage Signup and Supplemental Coverage Opportunity
- Meat Processor/Federal Program Updates
- State and Federal Legislative Updates
- Farm Tax Update
- Looking Ahead to 2022
- Q&A

A promotional graphic for the Farm Office Live webinar. It features a background image of the Ohio Statehouse. The text is arranged in a clean, professional layout with various fonts and colors (red, black, white) to highlight key information. It includes the CFAES logo, the webinar title, topics, dates, times, and registration details. The OSU Extension logo is at the bottom left, and the website URL is at the bottom right.

CFAES Join us for the next **FARM OFFICE LIVE** COLLEGE of FOOD, AGRICULTURAL, and ENVIRONMENTAL SCIENCES

December Topics:

- USDA NASS Update with Special Guest Cheryl Turner
- 2022 Dairy Margin Coverage Signup and Supplemental Coverage Opportunity
- Meat Processor/Federal Program Updates
- State and Federal Legislative Updates
- Farm Tax Update
- Looking Ahead to 2022
- Q&A

Register or watch replays at go.osu.edu/farmofficelive

Register once and receive links to join future programs

Each session includes timely updates and Q&A time on topics of interest. Email your questions or suggested topics to strawser.35@osu.edu.

OSU Extension's Farm Office Team

Peggy Kirk Hall
David Marrison
Dianne Shoemaker
Barry Ward

December 15, 7-8:30 pm
December 17, 10-11:30 am

Save the date!
We will be back Jan. 19, 7-8:30 pm
Jan. 21, 10:00 – 11:30 am

Farm Office is your farm's ag law and farm management resource center.

THE OHIO STATE UNIVERSITY
EXTENSION

farmoffice.osu.edu

Presenters for this webinar are Cheryl Turner from USDA-NASS and OSU Extension Farm Office Team members: Peggy Kirk Hall, David Marrison, Dianne Shoemaker, and Barry Ward. Registration for the December Farm Office Live webinar can be made at <http://go.osu.edu/farmofficelive>. Future webinars will be held on January 19 & 21, February 16 & 18, and March 16 & 18. More information can be obtained at <http://farmoffice.osu.edu>

Will You Be Able to Deduct Prepaid Farm Expenses?

By: [Paul Neiffer](#)

Source: <https://blogs.claconnect.com/agribusiness/will-you-be-able-to-deduct-prepaid-farm-expenses/>

Many farmers will purchase farm inputs such as fertilizer, chemicals, seed, etc. before the end of the year even though the dealer has not delivered these products to the farmer. We call these items prepaid farm expenses. The tax rules are very specific on how to handle these costs. First, the invoice must be for a specific item, price per quantity and then an extension of the final price for each item purchased.

If the invoice simply uses one dollar amount with no itemization, then the expense is not allowed until the following year when the farmer actually purchases the product. The farmer can only purchase inputs that would typically be used in the following year and the amount allowed as a deduction will be limited to 50% of all other farm expenses including depreciation.

However, for 2021, it may be very difficult for a farmer to purchase enough prepaid farm expenses due to a lack of supply or the very high cost of these inputs. [The American Farm Bureau just released an article outlining how these costs have appreciated just in the last year.](#) For example, since September 2020, ammonia is up 210%, liquid nitrogen is up over 159%, urea is up 155% and potash is up 134%.

This may lead to farmers not being able to purchase enough inputs. Also, if a farmer is trying to purchase new machinery to take 100% bonus depreciation on the equipment, it is likely that this deduction will not be allowed until 2022 or 2023. Remember, you must have possession of the equipment to take depreciation. Simply having an invoice dated December, 2021 is not sufficient for a deduction.

If you are in this situation, farm income averaging can help you reduce the tax burden. The bottom line is to discuss this with your tax advisor to see what you need to do before year-end.

Fertilizer Prices- Still No Reprieve

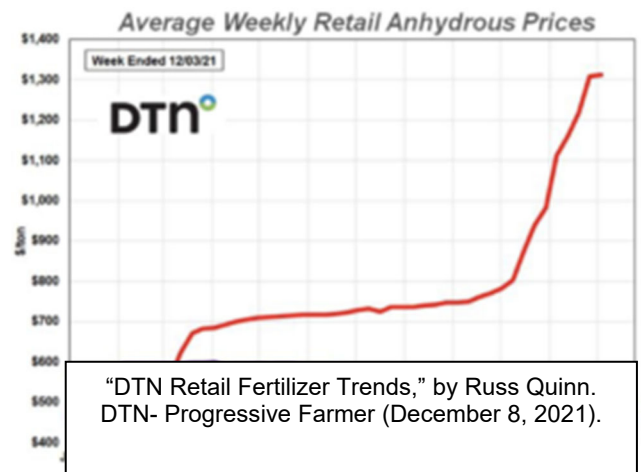
By: [Keith Good](#)

Source: <https://farmpolicynews.illinois.edu/2021/12/fertilizer-prices-still-no-reprieve/>

[DTN writer Russ Quinn](#) reported last week that, “Average retail prices for most fertilizers continued to rise at a good clip the first partial week of December 2021, according to sellers surveyed by DTN. Once again, the nitrogen fertilizers maintained their spot as the clear leaders.

“Five of the eight major fertilizers recorded a sizable move higher compared to last month. DTN designates a substantial move as anything 5% or more. Leading the way higher, as it has for several weeks now, was anhydrous, which was up 18% from a month prior. The nitrogen fertilizer’s average price was at \$1,313 per ton, which continues to be all-time high in the DTN data set.

Mr. Quinn noted that, “UAN32 was 9% more expensive compared to last month with the average price at \$661/ton, this is also an all-time high. Both UAN28 and urea were 6% higher looking back a month, with UAN28 having an average price of \$575/ton and urea at \$873/ton, both all-time highs.” For a more detailed look at global market variables impacting urea, [click here](#).



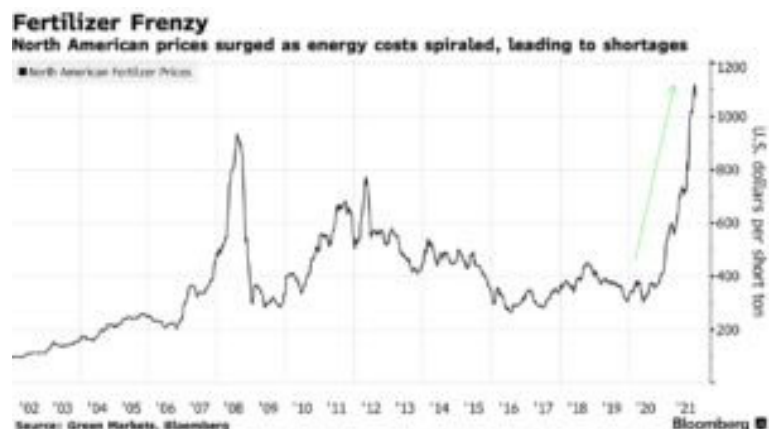
Recall that fertilizer prices have been [climbing since early October](#). On Thursday, [Reuters writers Emily Chow and Roberto Samora, Bernadette Christina Munthe](#) reported that, “With [global food prices at their highest](#) in more than a decade, rising fertiliser costs will only add to pressures on food affordability, especially in import-reliant economies, while stretched budgets leave little room for government subsidies, said Frederic Neumann, HSBC’s co-head of Asian economics research.”

The Reuters writers explained that, “But analysts say fertiliser supply tightness will worsen early next year. European, North American and North Asian farmers all need to step up purchases ahead of spring planting, while key producers China, Russia and Egypt have curbed exports to ensure domestic supplies. ““Most stockpiles of urea are now secured, meaning global producers will be ‘sold out’ until Jan. 1,” said U.S.-based Josh Linville, director of fertiliser at StoneX Group Inc. ‘Producers start the new year very low on unsold inventories and they will be met by sizeable global demand in Q1 as U.S., Canada, Brazil, Europe, Asia all step forward to purchase.’

In response, farmers across the world are either delaying purchases or reducing fertiliser use to save money. Meanwhile, [Bloomberg writers Sybilla Gross and Mumbi Gitau](#) reported last week that, “The market for manure — from pigs, horses, cattle and even humans — has never been so hot, thanks to a global shortage of chemical fertilizers.”

“The World Is So Desperate for Manure Even Human Waste Is a Hot Commodity,” by Sybilla Gross and Mumbi Gitau. Bloomberg News (December 9, 2021).

The Bloomberg article stated that, “Prices of synthetic fertilizer, which rely on natural gas and coal as raw materials, have soared amid an energy shortage and export restrictions by Russia and China. That’s adding to challenges for agricultural supply chains at a time when [global food costs are near a record high](#) and farmers scramble for fertilizers to prevent losses to global crop yields for staples.



The Green Markets North American Fertilizer Price Index is hovering around an all-time high at \$1,072.87 per short ton, while in China, spot urea has soared more than 200% this year to a record. “The demand for dung is playing out globally. In Iowa, manure is selling for between \$40 to \$70 per short ton, up about \$10 from a year ago and the highest levels since 2012, according to Daniel Anderson, assistant professor at Iowa State University and a specialist on manure.”

In an opinion column last week at The Wall Street Journal editorial page, [Missouri farmer Blake Hurst](#) indicated that, “My family and I have finished applying the first of three fertilizers, and the increased costs for our farm are about \$50,000, with an anticipated \$40,000 increase for the remaining two inputs.” And [Reuters News](#) reported last week that, “Farmers have asked the U.S. Department of Justice to investigate whether recent spikes in fertilizer prices are attributable to market manipulation by fertilizer companies, according to a [letter](#) sent Wednesday by the Family Farm Action Alliance.” The Reuters article noted that, “Global fertilizer prices have reached [record highs this year](#), in part due to soaring prices for the natural gas used to produce them, and severe storms in the United States that disrupted production.”

The Ag Law Harvest

By: Jeffrey K. Lewis, Attorney and Research Specialist, Agricultural & Resource Law

Source: <https://farmoffice.osu.edu/blog/fri-12102021-446pm/ag-law-harvest>

Did you know that a male moose loses its antlers every year? Moose usually lose their antlers every winter and grow new ones in the spring. Additionally, because of the lack of antlers during the winter months, a moose’s first line of defense is its sharp hooves, which can mortally wound a wolf or bear. This edition of the Ag Law Harvest kicks around a few USDA announcements and FDA rule proposals and sheds some light on overtime compensation for California’s agricultural workers.



USDA announces new micro-farm insurance policy. The U.S. Department of Agriculture’s (“USDA”) Risk Management Agency (“RMA”) [announced](#) that the USDA has developed a new micro farm insurance policy for agricultural producers with small-scale farms who sell locally. The new insurance policy seeks to simplify recordkeeping and introduces insurance coverage for post-production costs and value-added products. Farm operations that earn an average allowable revenue of \$100,000 or less, or for carryover insureds, that earn an average allowable revenue of \$125,000 or less are eligible for the policy. The new insurance policy will be available for the 2022 crop year. Crop insurance is sold and delivered sole through private crop insurance agents, a list of which can be found at the [RMA Agent Locator](#).

USDA accepting applications to help rural communities get access to internet. The USDA [announced](#) that it has begun accepting applications for up to \$1.15 billion in loans and grants to help rural communities gain access to high-speed internet. The announcement follows the recently enacted infrastructure bill, which provides another \$2 billion in additional funding for USDA’s [ReConnect Program](#). According to the USDA, the funding will be available for projects that serve rural areas where at least 90% of the households lack broadband service at speeds of 100 megabits per second (Mbps) (download) and 20 Mbps (upload). The USDA will give funding priority to projects that will serve people in low-density rural areas and areas lacking internet service speeds of at least 25 Mbps (download) and 3 Mbps (upload). In making the funding decisions, the USDA will consider the economic needs of the community to be served and the extent to which a provider will offer affordable service options to the community.

FDA proposing changes to testing requirements of pre-harvest agricultural water. The Food and Drug Administration (“FDA”) [published a proposed rule](#) that would change some provisions of the FDA’s [Produce Safety Rule](#). The proposed rule seeks to replace the microbial criteria and testing requirements for pre-harvest agricultural water for covered produce other than sprouts. Some of the proposed changes include:

- Replacing the microbial quality criteria and testing requirements with new provisions for conducting pre-harvest agricultural water assessments for hazard identification and risk management purposes;
- A new testing option for certain covered farms that elect to test their pre-harvest agricultural water for

- generic Escherichia coli ("E. coli");
- Providing additional flexibility in responding to findings from pre-harvest agricultural water assessments;
- Expedited implementation of mitigation measures for known or reasonably foreseeable hazards related to certain adjacent and nearby land uses; and
- Required management review of pre-harvest agricultural water assessments.

The FDA is accepting comments on the proposed rule until April 5, 2022.

California's overtime compensation for agricultural workers. In 2016, California passed [Assembly Bill No. 1066](#) that slowly implemented overtime wages for California's agricultural workers. Beginning in 2022, agricultural employees are entitled to one-half times their regular rate of pay for all hours worked over eight hours in any workday or over 40 hours in any workweek. However, the law only affects agricultural employers with 26 or more employees. Agricultural employers with 25 or fewer employees will be required to follow the same overtime compensation structure beginning in 2025. California will also begin to require that any work performed by an agricultural employee in excess of 12 hours in any workday be paid twice their regular rate of pay. Again, this provision only effects agricultural employers with 26 or more employees but will go into effect for all agricultural employers in 2025.

You've Got Mail! Ohio Supreme Court Clarifies Landowner's Duty to Motorists

By: Jeffrey K. Lewis, Attorney and Research Specialist, Agricultural & Resource Law

Source: <https://farmoffice.osu.edu/blog/thu-12092021-813pm/youve-got-mail-ohio-supreme-court-clarifies-landowners-duty-motorists>

In Ohio, we are no strangers to the dreaded "black ice." You probably know someone that has fallen victim to this invisible nuisance. We see it time and time again. Someone hits a patch of black ice and inevitably swerves off the road. Sometimes, a motorist may hit a mailbox, a tree, or a telephone pole and suffer serious injury. A common question that arises after such an incident is whether the owner or the party responsible for that tree or pole can be held liable for the motorist's injuries. After all, had they removed the off-road object the motorist may have just slid into a ditch without any serious injury, right?



Well, in a recent decision, the Ohio Supreme Court clarified the duty owed to motorists by landowners or occupiers of land adjacent to a public roadway with respect to off-road objects. The case arises after a motorist hit a patch of black ice causing him to veer off the road and hit a mailbox, which then caused his truck to roll. The central issue of the case revolved around the landowner's potential liability for the mailbox being within the right-of-way and causing the motorist's truck to flip. Below we review the Ohio Supreme Court's decision in *Snay v. Burr* and the duty owed to motorists by landowners or occupiers of land.

Background. On December 19, 2016, Cletus Snay was driving from his home in Norwalk, Ohio to his place of work in Bellevue, Ohio. Mr. Snay was traveling along a two-lane country road when he hit a patch of black ice that caused him to veer off the road. Ohio Highway Patrol found Mr. Snay's truck rolled over. The state trooper had concluded that Mr. Snay's truck went off the right side of the road, struck the first mailbox, owned by Matthew and Diane Burr, and began to flip, hitting the second mailbox and eventually ending up overturned further down the road. As a result of the accident, Mr. Snay suffered damage to his spine, rendering him quadriplegic.

After the accident, it was discovered that the Burrs' mailbox post remained in the ground, while the second mailbox post that Mr. Snay's truck hit was destroyed. Mr. Burr installed his mailbox approximately 20 years before Mr. Snay's accident. Before installing the mailbox, Mr. Burr obtained guidelines for mailbox installation published by the United States Postal Service. The guidelines recommended, but did not require, that a metal mailbox support be two-inch-diameter standard-steel or aluminum pipe and be buried no more than 24 inches

deep. Mr. Burr, however, used an eight-inch-diameter metal pipe that he buried 36 inches deep.

Mr. Snay and his wife hired an accident reconstructionist that agreed with the state trooper that Mr. Snay's truck began to roll over after hitting the Burrs' mailbox. However, the accident reconstructionist was of the opinion that the Burrs' unyielding mailbox post was the mechanism that caused Mr. Snay's truck to overturn. The accident reconstructionist characterized the Burrs' mailbox support as a "dangerous hazard to motorists."

The Snays filed suit alleging that the Burrs were negligent in constructing their mailbox because "it was supported by a thick, non-breakaway metal pipe." The Burrs moved for summary judgment, arguing that they owed no duty of care to Mr. Snay and that Mr. Snay's failure to control his vehicle was the cause of Mr. Snay's injuries, not the mailbox. Both the trial court and the appellate court agreed with the Burrs. The Snays then brought the case before the Ohio Supreme Court.

What is the duty that a landowner owes to motorists traveling on a roadway with respect to off-road objects and obstructions? The Snays asked the Ohio Supreme Court to hold the Burrs liable for breaching the duty of care owed to motorists traveling on the road adjacent to their property. The Snays argued that the Burrs negligently misused the right-of-way by creating an unreasonable hazard that a motorist might encounter when they veer off the road. The Court disagreed.

The Court went through a historical analysis of Ohio's law as it relates to off-road objects and the duty owed to motorists by landowners or occupiers. The Court found that under Ohio law "the effect that an object or obstruction in a right-of-way has on the ordinary use of the roadway" controls when determining the existence of a duty owed to motorists. The Court reasoned that if any duty is owed to a motorist by a landowner, it is the duty to ensure that any off-road hazard does not make "the roadway unsafe for the usual and ordinary course of travel." Examples of off-road objects that may make the roadway unsafe for the usual course of travel include corn growing in the right-of-way that obstructs a motorist's view of cross traffic or a large sign that obstructs a motorist's view of the road.

The Court also found that there is no precedent to impose a duty on a landowner to remove an off-road hazard that makes only off-road travel unsafe, unless the off-road travel is shown to be an aspect of the ordinary and usual course of travel on that particular roadway. Here the Court held that the Burrs' mailbox did not make ordinary travel on the road adjacent to the Burrs' property unsafe. The Court found that the motorists traveling on the roadway usually drove on the paved area of the road. The Court recognized that motorists are not free to drive on a right-of-way as they please and found that the Burrs' mailbox only presented a hazard to a motorist once the motorist errantly left the road.

So, if a landowner has an off-road object in the right-of-way, the Ohio Supreme Court has now ruled that the landowner's duty is to ensure that the off-road object does not make the ordinary or usual travel of the roadway unsafe for motorists, otherwise all fixed objects like mailboxes or trees could impose liability on a landowner.

Do landowners owe a duty of care to motorists that leave the roadway? The Snays also argued that the Burrs' "unreasonably dangerous construction" of the mailbox and deviation from the nonbinding guidelines of the United States Postal Service, gave rise to a duty of care to motorists that might leave the road and hit the mailbox. Again, the Ohio Supreme Court disagreed.

The Court again reiterated the fact that in order for a landowner or occupier to be liable there must first "be a condition or obstruction that jeopardizes the safety of traffic on the ordinarily traveled portion of the road." The Court reasoned that the right-of-way beyond the paved portion of the road adjacent to the Burrs' property was not used for ordinary travel. Therefore, the Court stated that a "vehicle traveling ordinarily and with due care on the road would not come in contact with the Burrs' mailbox." The Court also reasoned that adjacent landowners are entitled to presume that motorists will observe the law and exercise ordinary care while driving on a roadway and that a motorist hitting a patch of black ice is neither normal or expected.

The Court concluded that Mr. Burr's construction of the mailbox, even though inconsistent with the United States Postal Service guidelines, "does not warrant a departure from the general rule that the duty to motorists owed by an adjacent landowner or an occupier of land adjacent to the road extends only to conditions in the right-of-way that render ordinary travel on the regularly traveled portion of the road unsafe." Therefore, a landowner owes no duty to a motorist that errantly veers off the road and hits an off-road hazard.

Conclusion. As a landowner, or an occupier of land adjacent to a public roadway, it is your duty to ensure that any off-road object or obstruction does not make the ordinary and usual travel of the roadway unsafe. Only then can a landowner, or occupier of land, be liable for injuries caused by an off-road object or obstruction. Ohio does not impose a duty on landowners or occupiers of land to keep a right-of-way free of objects that may pose a danger to wayward vehicles. To read the Ohio Supreme Court's decision, [visit the Ohio Supreme Court's website](#).

2021 Ohio Corn Performance Test

Source: <https://agcrops.osu.edu/newsletter/corn-newsletter/2021-40/2021-ohio-corn-performance-test-regional-overviews>

In 2021, 121 corn hybrids representing 16 commercial brands were evaluated in the Ohio Corn Performance Test (OCPT). Four tests were established in the Southwestern/West Central/Central (SW/WC/C) region and three tests were established in the Northwestern (NW) and North Central/Northeastern (NC/NE) regions (for a total of ten test sites statewide). Hybrid entries in the regional tests were planted in either an early or a full season maturity trial. These test sites provided a range of growing conditions and production environments.

Growing conditions were very favorable for corn production across most of Ohio in 2021. The growing season was characterized by well above or above average rainfall and heat unit accumulation (growing degree-days). Precipitation and heat unit accumulation were generally greater at OCPT sites in the SW/WC/C region (with rainfall ranging from 20.3 to 29.4 inches and heat unit accumulation ranging from 3044 to 3210 GDDs) than at sites in the NW and NC/NE regions. Moreover, rainfall was generally well distributed at these sites. The impact of dry conditions in late June and July on crop performance at the Van Wert site in NW Ohio and the Bucyrus site in NE/NC Ohio were generally mitigated by timely rains in late August and September. Due to the warm, wet conditions, foliar diseases (primarily gray leaf spot & northern corn leaf blight) were present at nearly all tests. Ear rots (primarily Gibberella and Diplodia ear rots) were present at Hebron and Columbiana. However, the severity of the disease pressure was variable by location, and it was usually most pronounced for a limited number of hybrids. Warm temperatures in mid-October promoted crop maturation and dry down but persistent rains in September through November slowed harvest across most of the state.



Yields varied across the state depending on rainfall patterns, timing and total precipitation received. With above average temperatures and adequate precipitation during grain fill, OCPT yields exceeded expectations. Averaged across hybrid entries in the early and full season tests, yields were 283 bu/A in the Southwestern/West Central/Central region, 255 bu/A in the Northwestern region, and 266 bu/A in the North Central/Northeastern region. Yields at individual test sites, averaged across hybrid entries in the early and full season tests, ranged from 224 bu/A at Van Wert to 302 bu/A at Hebron. The Van Wert and Bucyrus test sites were especially dry in late June & July and averaged lower yields than other test locations. The rain events in late August & early September recharged the soil profile and contributed to full season hybrids grain fill which averaged consistently higher yields than the early maturity test hybrids. Moldy grain was observed in some hybrids at Hebron and Columbiana. Moderate to high levels of gray leaf spot were evident in a few hybrids at Washington C.H. Heavy Northern Corn Leaf Blight pressure at Van Wert and Bucyrus may have reduced the yields in more susceptible hybrids. Lodging was largely absent across sites except at Upper Sandusky where some hybrids lodged as a result of heavy rains and strong winds in early November.

Tables 1 and 2 provide an overview of 2021 hybrid performance in the early maturity and full season hybrid trials by region. Averages for grain yield and other measures of agronomic performance are indicated for each region. In addition, the range in regional test site averages is shown in parentheses. Complete results are available online at: <https://ohiocroptest.cfaes.osu.edu/corntrials>. A bulletin containing the results, 2021 Ohio Corn Performance Test, is also published as an insert in Ohio's Country Journal.

As you review 2021 test results, it's important to keep the following in mind. Confidence in test results increases with the number of years and the number of locations in which the hybrid was tested. Avoid selecting a hybrid based on data from a single test site, especially if the site was characterized by abnormal growing conditions. Look for consistency in a hybrid's performance across a range of environmental conditions. Consider the table providing a "Combined regional summary of hybrid performance" which indicates the performance of hybrids common to eight statewide test sites and the five tests in western Ohio. Differences in grain moisture percentages among hybrids at harvest can provide a basis for comparing hybrid maturity. Yield, % stalk lodging, grain moisture, and other comparisons should be made between hybrids of similar maturity to determine those best adapted to your farm.

Table 1. A regional overview of the early maturity 2020 Ohio Corn Performance Test.

Region	Entries	Grain Yield (Bu/A)	Moisture (%)	Lodging (%)	Emergence (%)	Final Stand (plants/A)	Test Wt. (lbs/bu)
SW/WC/C	43	281 (246-302)	18.8 (17.1-20.2)	0 (0-2)	96 (86-98)	35200 (29300-38100)	56.1 (54.4-57.6)
NW	32	248 (222-270)	16.9 (15.8-17.6)	2 (0-5)	94 (87-97)	33500 (30800-35800)	58.1 (56.2-59.6)
NE/NC	33	256 (228-289)	18.4 (16.8-20.1)	1 (0-3)	94 (83-98)	33300 (30400-36200)	56.0 (54.3-57.5)

Table 2. A regional overview of the full season 2020 Ohio Corn Performance Test.

Region	Entries	Grain Yield (Bu/A)	Moisture (%)	Lodging (%)	Emergence (%)	Final Stand (plants/A)	Test Wt. (lbs/bu)
SW/WC/C	42	285 (254-311)	20.7 (18.5-24.1)	0 (0-1)	96 (89-98)	34800 (30400-37900)	56.2 (53.8-58.5)
NW	43	262 (236-280)	17.7 (16.5-19.0)	2 (2-5)	94 (89-97)	34200 (28900-37300)	58.3 (56.8-60.6)
NE/NC	38	276 (252-295)	20.1 (18.7-21.8)	0 (0-1)	94 (86-97)	33600 (27400-35800)	56.6 (53.7-60.6)

Collect Sample for SCN Analysis

By: Horacio Lopez-Nicora

Source: <https://agcrops.osu.edu/newsletter/corn-newsletter/2021-40/done-harvest-collect-sample-scn-analysis>

Soybean cyst nematode (SCN) is silently gaining territory in Ohio as SCN numbers are rising. The ability to reproduce on soybean cultivars with 'SCN-resistance' threatens Ohio soybean production. To take action, we need to know our numbers. Managing SCN begins with an adequate and correct soil sample. We are excited to continue sampling soybean fields in Ohio to test for SCN with funding from the [Ohio Soybean Council](#) and [The SCN Coalition](#). Our goal is to sample more soybean fields, targeting those that have

consistently been yielding low, under continuous soybean or double crop, and with weed issues. Fall is a great time to sample for SCN and we are excited to help with this task by processing up to TWO soil samples, per grower, to be tested for SCN, free of charge. For more information on how to sample for SCN and where to send these samples, please visit our article: [‘Collect Fall Soil Samples for SCN.’](#)



Soybean cyst nematode eggs (note SCN juvenile inside eggs).



Soybean cyst nematode, infective second stage juvenile (J2).

Soil Health Webinars Return for 2022

This winter the Agronomic Crops Team will offer a monthly webinar series focused on soil health. Farmers, industry, and academic experts will weigh in on practical steps to improve soil health and measure impact on crop yield and farm profitability. Programs include:

- January 6th, 8:00-9:00am – What’s Your Soil Health Resolution? (Farmer Panel)
- February 3rd, 8:00-9:00am – What does the Research Tell Us about Cover Crops & Soil Health?
- March 3rd, 8:00-9:00am – What’s the Future of Soil Health?

There is no cost to attend these programs, but registration is required. Register at www.go.osu.edu/soilhealth2022. 1 hour CCA CEU in Nutrient Management will be offered at each session. CCA CEUs are only available to participants attending live sessions (we cannot give CCA credit for watching the recordings). All programs will be recorded, and recordings will be available to view on our [YouTube channel](#). Last year’s Soil Health Webinar sessions can be viewed online at https://www.youtube.com/playlist?list=PLYlh_BdegniJPI5Ga7icO7mbFzDdpK7fr

Pasture Rental Rates: Do You Know Your Price?

By: [Richard Purdin](#), OSU Extension, Adams County ANR/CD Educator

Source: <https://u.osu.edu/beef/2021/12/15/pasture-rental-rates-do-you-know-your-price/#more-11870>

As the 2021 grazing season comes to a close, cattle producers are beginning to move cattle off the pasture into winter feeding lots or barns. This is also a great time of year to start planning for the next growing season. There are many factors that a cattle producer must consider these days when making plans for the 2022 grazing season. Two of factor that are hovering over cattle producers record books these days are, rising input cost and increasing land prices. With the recent improvement in feeder cattle and market cattle prices, many producers might be wondering if expanding their heard is worthwhile? With the increase in fertilizer prices neighboring landowners with hay land or idle grasslands might be considering cash leasing their land to that producer looking to expand. So how does one come up with a fair pasture rental price? Here are some options and consideration before entering a pasture lease agreement.

Know each party's responsibility- The two parties are the Livestock owner and landowner. There two parties should come to an agreement and understand their responsibilities. The landowner should cover the real estate taxes, cost of infrastructure (fence, barns, water) and their repairs, farm insurance. Livestock owners should calculate and budget what he or she can afford to pay in rent. Responsibilities such as fertilizing, mowing, and fixing damaged fence, should be reflected in the final rental agreement.

Communicate and put it in writing- When discussing lease agreements make sure to record and write down rates, responsibilities, contract length, stocking rates, Disaster clause, and other specific discussions made during the negotiation process.

What rental method works best for you? – There are several pasture rental methods that can be used but is each operation is set up differently, make sure to do your research evaluate which method works best for your farm operation.

1. Animal Unit Method takes in account the average animal units time the average hay price on a per ton basis times the pasture quality factor. An animal Unit is equal to 1000 lbs. and pasture quality factors include

Factor	Description
0.12	Unimproved, poor
0.15	Fair to good
0.18	Very good
0.20	Excellent
0.22	Lush legume pasture

Ohio mixed grass hay prices for the last week of November ranged from \$80-\$150 per ton.

Livestock type	Animal Unit
Mature Cow with unweaned calf at side or heifer two years of older	1.25
Bull, two years or older	1.3
Young cattle, one to two years old.	0.8
Weaned calves or yearlings	0.6

As an example, let's say your cow herd size is 1000 lbs. with a newly born calf weighing around 250 lbs. by her side and the current local hay market is \$80/ ton for fair grass mixed hay which is equivalent to the pasture you are wanting to lease = 1.25 AU x \$80/ton x .15 pasture quality factor = \$ 15 per head per month. Factors such as current hay prices, pasture quality, and Animal units can have a direct effect on the pasture rental rate.

2. Per acre rental method is an easy and common method used by producers. In 2020 USDA, NASS Ohio field office reported that the average pasture rental rate equaled \$26/ acre ranging from \$17/ acre in southeast Ohio to a high of 50.50/acre West Central Ohio. USDA NASS also reported current pastureland value price for Ohio equaled \$3,370, find more details at <https://www.nass.usda.gov>.
3. Pasture rental rates utilizing yields and Land capability from soil survey considers soil productivity based on average yield and the amount of forage or feed one animal unit for 30 days. The productivity and suitability of soil for grazing can be found in the Ohio soil survey. Local Soil and Water Conservation districts can provide county soil ratings or go to <https://websoilsurvey.sc.egov.usda.gov/> to learn more about your soil suitability rating. Rental rates can be based on seasonal cost and grazing period cost. Season cost takes in account the price of hay per ton and equivalent pasture value x soil survey yield. Example – \$80/ton hay value or 40/ton pasture x 2.5tons/acre rating = \$100/ac. Grazing period cost takes in account pasture value x soil survey yield and grazing period indicated in the soil survey divided by animal unit days also indicated in the soil

survey. Example \$40/ton pasture value x 2.5tons/acre x 60 days of grazing/150 animal unit days = \$40/ac

In Summary, there are many factors that can affect the price paid for pasture rental, from pasture quality, water availability, conditions of fence/facilities, current hay prices, and supply and demand. Before approaching the landowner producers need to have their ducks in a row, make sure to have a budget prepared also indicate incentives for the landowner to lease to you over other producers. Incentives such as good pasture management, rotational grazing practices, and good livestock husbandry are always good ways practices to highlight when negotiating. Last but not least communication is critical, 2022 has many unforeseen issues, don't make a disgruntled landlord one of them due to miscommunication.

To learn more about pasture rental lease agreements you can go to [What's in Your Farmland Lease? A Checklist of Farmland Lease Provisions](#)

OSU Extension Fact Sheet FR-8, Establishing a Fair Pasture Rental Rate, 2006 ohioline.osu.edu/factsheet/FR-8

[Maximizing Fall and Winter Grazing of Beef Cows and Stocker Cattle](#), Bulletin 872.1998. Ohio State University Extension

USDA Provides Additional Pandemic Assistance to Hog Producers

Source: Ohio Farm Service Agency Office

The U.S. Department of Agriculture (USDA) announced a new program to assist hog producers who sold hogs through a negotiated sale during the period in which these producers faced the greatest reduction in market prices due to the COVID-19 pandemic. The Spot Market Hog Pandemic Program (SMHPP) is part of [USDA's Pandemic Assistance for Producers initiative](#) and addresses gaps in previous assistance for hog producers. USDA's Farm Service Agency (FSA) will accept applications Dec. 15, 2021 through Feb. 25, 2022.

SMHPP provides assistance to hog producers who sold hogs through a negotiated sale from April 16, 2020 through Sept. 1, 2020. Negotiated sale, or negotiated formula sale, means a sale of hogs by a producer to a packer under which the base price for the hogs is determined by seller-buyer interaction and agreement on a delivery day. USDA is offering SMHPP as packer production was reduced due to the COVID-19 pandemic due to employee illness and supply chain issues, resulting in fewer negotiated hogs being procured and subsequent lower market prices. The Department has set aside up to \$50 million in pandemic assistance funds through the Coronavirus Aid, Relief and Economic Security (CARES) Act for SMHPP.

SMHPP Program Details

Eligible hogs include hogs sold through a negotiated sale by producers between April 16, 2020, and Sept. 1, 2020. To be eligible, the producer must be a person or legal entity who has ownership in the hogs and whose production facilities are located in the United States, including U.S. territories. Contract producers, federal, state and local governments, including public schools and packers are not eligible for SMHPP.

SMHPP payments will be calculated by multiplying the number of head of eligible hogs, not to exceed 10,000 head, by the payment rate of \$54 per head. FSA will issue payments to eligible hog producers as applications are received and approved.

Applying for Assistance

Eligible hog producers can apply for SMHPP starting Dec. 15, 2021, by completing the FSA-940, Spot Market Hog Pandemic Program application. Additional documentation may be required. Visit farmers.gov/smhpp for a copy of the Notice of Funds Availability, information on applicant eligibility and more information on how to apply. Applications can be submitted to the FSA office at any USDA Service Center nationwide by mail, fax, hand delivery or via electronic means. To find your local FSA office, visit farmers.gov/service-locator. Hog producers can also call 877-508-8364 to speak directly with a USDA employee ready to offer assistance.

2021 Farmer's Tax Guide

The 2021 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.

The 12 Days of Christmas for Dairy Farm Families

By: Chris Zoller, Tuscarawas County Extension
Originally written for Farm & Dairy Newspaper

Operating and managing a dairy farm is not easy. The hours are long, the work is hard, and the demands of balancing farm and family can feel overwhelming. Fortunately, you don't (and shouldn't) take all of this on by yourself. It's impossible for you to know the answers to all your questions (or even all the questions you should ask) when managing a farm business. There are many people who work for and with you that have an interest in your success.

As you reflect upon 2021, I encourage you to be proud of your successes, develop three to five specific, measurable, attainable, rewarding, and timed (SMART) goals for the coming year that will have the most impact on your business, and take a moment to value the folks who contributed to your farm operation this year.

I leave you with what I call the 12 Days of Christmas for Dairy Farm Families:

On the first day of Christmas, my County Ag Extension Educator gave to me a management plan to help my farm and family.

On the second day of Christmas, my ag attorney gave to me advice on executing my plan legally.

On the third day of Christmas, my insurance agent gave to me a policy to protect my farm and family.

On the fourth day of Christmas, my lender gave to me a long-term loan to implement my plan financially.

On the fifth day of Christmas, my agronomist gave to me a soil test report and sold me seed to meet my every need.

On the sixth day of Christmas, my equipment dealer sold to me a good tractor and planter to sow my every seed.

On the seventh day of Christmas, my vet assisted in making sure my herd was strong and healthy.

On the eighth day of Christmas, my nutritionist gave to me a dietary ration to feed my herd daily.

On the ninth day of Christmas, my breeder sold to me straws to encourage my herd's longevity.

On the tenth day of Christmas, my farm employees and milk hauler worked with me to keep my farm operations running smoothly.

On the eleventh day of Christmas, my accountant prepared for me a year-end financial summary.

On the twelfth day of Christmas, my family and me would like to extend blessings and thanks to all who served our farm so willingly.

Happy Holidays!

2022 Coshocton County Pesticide & Fertilizer Re-Certification Sessions Planned

The Coshocton County Extension office will be hosting two pesticide and three fertilizer re-certification sessions this upcoming winter for producers who need to re-new their certifications by March 31, 2022. These sessions will be held on:

Wednesday, January 12, 2022

Roscoe Village Visitor's Center
600 N Whitewoman Street, Coshocton

Fertilizer: 8:30 a.m. – 9:30 a.m.

Pesticide: 9:30 – 12:30 p.m.

Thursday, January 20, 2022

Coshocton County Services Building
724 South 7th Street, Coshocton, OH (Room 145)

Fertilizer: 9:00 - 10:00 a.m.

Thursday, February 10, 2022

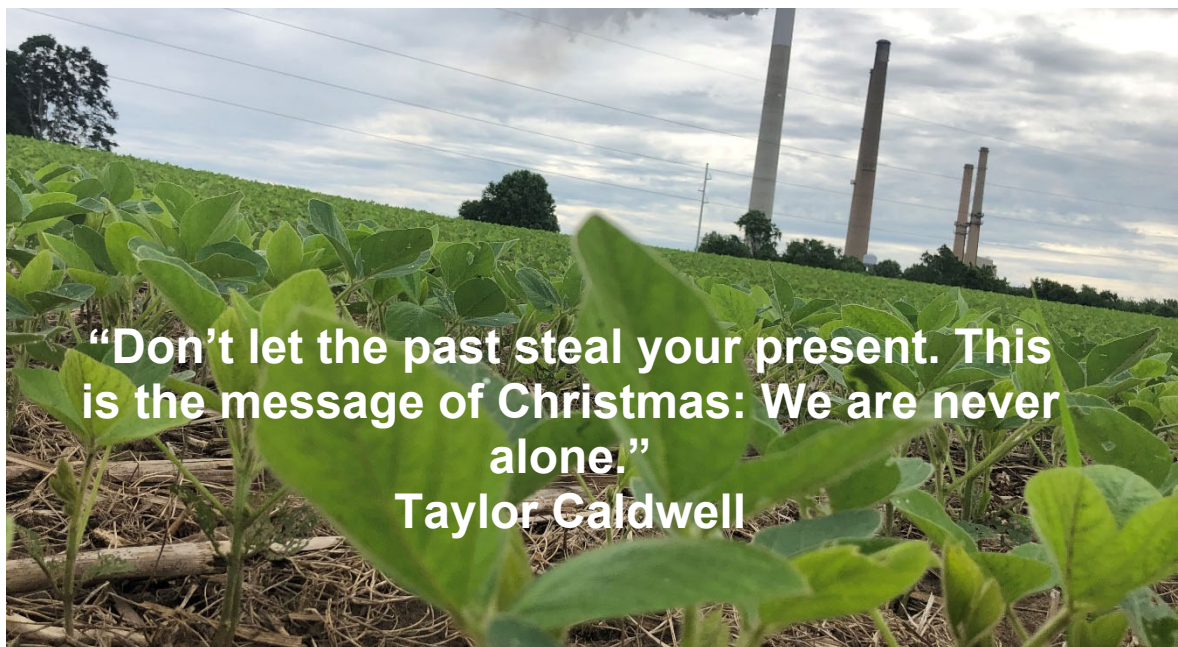
Coshocton County Services Building
724 South 7th Street, Coshocton

Fertilizer: 5:30 - 6:30 p.m.

Pesticide: 6:30 – 9:30 p.m.

The pesticide re-certification cost will be \$10 for Coshocton County residents (\$35 for out of county residents) and the fertilizer re-certification cost will be \$5 (\$10 for out of county residents). Pre-registration is required no later than one week prior to each meeting as space is limited. There are no guarantees that walk-in registrations can be accepted.

If you cannot attend one of these sessions, additional sessions are being offered by our neighboring counties. Additional times and locations around the region can be found at: <https://pested.osu.edu/privaterecertification>
Please contact the Coshocton County Extension Office at 740-622-2265 for more Information.



Private Pesticide Applicator Re-Certification & Fertilizer Re-Certification Sessions



Coshocton County Dates

Wednesday, January 12, 2022
or
Thursday, February 10, 2022

Do you have a Private Pesticide Applicator's License and/or Fertilizer Certification which expires in 2022?

If so, the Coshocton County Extension office will be hosting two re-certification sessions. Both sessions will offer 3 credit hours for Private Pesticide Re-certification (CORE & Categories 1-6) and 1 credit for Fertilizer Re-certification (Category 15). The sessions will be held on:

Wednesday, January 12, 2022

Roscoe Village Visitor's Center -Locke Landing
600 N Whitewoman Street, Coshocton, OH

Fertilizer: 8:30 a.m. – 9:30 a.m.

Pesticide: 9:30 – 12:30 p.m.

Thursday, February 10, 2022

Coshocton County Services Building
724 South 7th Street, Coshocton, OH

Fertilizer: 5:30 - 6:30 p.m.

Pesticide: 6:30 – 9:30 p.m.

Registration Details:

The pesticide re-certification cost will be \$10 for Coshocton County residents (\$35 for out of county residents) and the fertilizer re-certification cost will be \$5 (\$10 for out of county residents). Pre-registration is required no later than one week prior to each meeting as space is limited. There are no guarantees that walk-in registrations can be accepted.

Can't Attend?

If you cannot attend one of these sessions additional sessions are being held across the region. Sessions will be held in **Tuscarawas County** on March 28. Call the Tuscarawas County Extension Office at 330-339-2337 for more information. Sessions will also be held in **Muskingum County** on February 8 & 10. Call the Muskingum County Extension office at 740-454-0144 for more information. **Holmes County** will also be hosting sessions on February 22 at the Mt Hope Auction and on March 11 at the Oasis Youth Center in Baltic, Ohio. Contact the Holmes County Extension office at 330-674-3015 for more information. Additional times and locations around the region can be found at: <https://pested.osu.edu/privaterecertification>

Registration Form on Back

COSHOCTON COUNTY
coshocton.osu.edu



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EXTENSION

The College of Food, Agricultural, and Environmental Sciences (CFAES) provides research and related educational programs to clientele on a nondiscriminatory basis. For more information, visit cfaesdiversity.osu.edu. For an accessible format of this publication, visit cfaes.osu.edu/accessibility.

**2022 Coshocton County
Pesticide and Fertilizer Re-Certification
Registration Form**

Name _____
Applicator License Number _____
Phone Number _____ Email address _____
Address _____
City _____ State _____ Zipcode _____
County _____

I will be attending on: _____ January 12 (Roscoe Village Visitor's Center- Lock Landing)
_____ February 10 (Room 145- Coshocton County Services Bldg)

Check the Categories Needed for Re-certification

___Core ___1 ___2 ___3 ___4 ___5 ___6 _____Fertilizer (Category 15)

Fee Required (check all that apply):

Coshocton County Residents

Pesticide Re-certification fee, CORE & Categories 1-6 (\$10) \$ _____

Fertilizer Re-certification fee, Category 15 (\$5) \$ _____

Total Due \$ _____

Out of County Residents

Pesticide Re-certification fee, CORE & Categories 1-6 (\$35) \$ _____

Fertilizer Re-certification fee, Category 15 (\$10) \$ _____

Total Due \$ _____

Pre-registration is requested as seats are limited.

MAIL FORM & CHECK PAYABLE TO OSU EXTENSION

Coshocton County Extension Office

724 South 7th Street, Room 110

Coshocton, OH 43812

A reminder that the registration fee for this program is different than the \$30 renewal license fee which is paid to the OHIO DEPARTMENT OF AGRICULTURE (ODA). Applicators will be invoiced separately from the ODA for the license renewal fee. More information about the \$30 license renewal fee can be directed to the ODA by calling 1-800-282-1955.

Coshocton County Fertilizer Re-Certification Sessions



Wednesday, January 12, 2022
or
Thursday, January 20, 2022
or
Thursday, February 10, 2022

Do you have a Fertilizer Certification which expires in 2022?

If so, the Coshocton County Extension office will be hosting three re-certification sessions. Each sessions will offer one credit for fertilizer re-certification (category 15). The sessions will be held on:

Wednesday, January 12, 2022

Roscoe Village Visitor's Center -Locke Landing
600 N Whitewoman Street, Coshocton, OH

Fertilizer: 8:30 a.m. – 9:30 a.m. (Note: Pesticide Re-cert to Follow)

Thursday, January 20, 2022

Coshocton County Services Building
724 South 7th Street, Coshocton, OH (Room 145)

Fertilizer: 9:00 - 10:00 a.m.

Thursday, February 10, 2022

Coshocton County Services Building
724 South 7th Street, Coshocton, OH (Room 145)
Fertilizer: 5:30 - 6:30 p.m. (Note: Pesticide Re-cert to Follow)

Registration Details:

The fertilizer re-certification cost will be \$5 (\$10 for out of county residents). Pre-registration is required no later than one week prior to each meeting as space is limited. There are no guarantees that walk-in registrations can be accepted.

Can't Attend?

If you cannot attend one of these sessions additional sessions are being held across the region. Sessions will be held in **Tuscarawas County** on March 28, 2022. Call the Tuscarawas County Extension Office at 330-339-2337 for more information. Sessions will also be held in **Muskingum County** on February 8 & 10. Call the Muskingum County Extension office at 740-454-0144 for more information. **Holmes County** will also be hosting sessions on February 22 at the Mt Hope Auction and on March 11 at the Oasis Youth Center in Baltic, Ohio. Contact the Holmes County Extension office at 330-674-3015 for more information.

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coshocton.osu.edu



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2022 Coshocton County Fertilizer Re-Certification Registration Form

Name _____
License Number _____
Phone Number _____ Email address _____
Address _____
City _____ State _____ Zipcode _____
County _____

I will be attending on: _____ January 12 (Roscoe Village Visitor's Center- Lock Landing)
_____ January 20 (Room 145- Coshocton County Services Bldg)
_____ February 10 (Room 145- Coshocton County Services Bldg)

Check the Categories Needed for Re-certification _____ Fertilizer (Category 15)

Fee Required (check all that apply):

Coshocton County Residents

Fertilizer Re-certification fee, Category 15 (\$5) \$ _____

Total Due \$ _____

Out of County Residents

Fertilizer Re-certification fee, Category 15 (\$10) \$ _____

Total Due \$ _____

Pre-registration is requested as seats are limited.

MAIL FORM & CHECK PAYABLE TO OSU EXTENSION

Coshocton County Extension Office

724 South 7th Street, Room 110

Coshocton, OH 43812

A reminder that the registration fee for this program is different than the \$30 renewal license fee which is paid to the OHIO DEPARTMENT OF AGRICULTURE (ODA). Applicators will be invoiced separately from the ODA for the license renewal fee. More information about the \$30 license renewal fee can be directed to the ODA by calling 1-800-282-1955.



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