# **CFAES**

# **COSHOCTON COUNTY AGRICULTURE & NATURAL RESOURCES**









Hello Coshocton County! December is rolling along. I know many of us will be excited for 2020 to come to a close! Let's just hope that 2021 does not try to "one-up" 2020.

The coronavirus pandemic continues to alter each of our lives and businesses. Given the recent surge across Ohio, OSU Extension Administration has decided to restrict walk-in traffic to our Extension offices. We are, however, available for one-on-one consultation on an appointment basis. We can be reached Monday through Friday (8:00 a.m. to 5:00 p.m.). All programs scheduled through January 15, 2021 will also be held virtually.

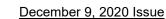
Congratulations to the Ohio Farm Service Agency for being an Ohio Friend of Extension Award winner during our Annual Extension Conference this morning. Congratulations to our friends at FSA!

Have a good week and stay safe!

Sincerely,

#### David L. Marrison

Coshocton County OSU Extension ANR Educator



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Farmer's Tax Guide- Tax Guidance for Your Farm Business

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## Farm Management Needs Pulse Survey

Source: https://u.osu.edu/ohioagmanager/2020/12/08/farm-management-needs-pulse-survey/

The Ohio State University Extension Agriculture and Natural Resources program works to improve production and maximize profitability while promoting environmental stewardship.

We are reviewing our farm management resources and ask you to rank your "top 3" areas from the following list for your farm management needs and support wanted.

- 1. <u>Agricultural Finance:</u> farm income, farm business analysis, financial management, budgeting, and investing, agricultural taxes, benchmarking, record keeping
- 2. <u>Agricultural Human Resources:</u> farm succession planning, labor law and policy, human resource management/labor management, liability
- 3. Agricultural Law: legal issues within the agriculture system and estate planning
- 4. Agricultural Marketing: marketing and price analysis, commodity trading
- 5. <u>Agricultural Policy:</u> Farm Bill/Agricultural Policy, environmental and resource policy agricultural trade
- 6. <u>Agricultural Production and Risk Management:</u> risk evaluation and management, land use, crop and livestock production, crop and livestock insurance
- 7. <u>Agricultural Supply Chain Stability and New Market Access:</u> stability of upstream and downstream supply chains during disruptions, identifying new markets
- 8. <u>Rural and Community Development:</u> infrastructure broadband access, community resources, health care, non-agricultural small business support; rural/urban interface

Please complete the survey at http://go.osu.edu/FarmMgmtNeeds by December 18, 2020.

## Ohio Farm Service Agency Wins Ohio Friend of Extension Award

The Ohio Farm Service Agency has been selected as one of OSU Extension's **2020 Friend of Extension** Award Recipients at an virtual awards ceremony today as part of the 2020 OSU Extension Annual Conference.

This is the highest award given to our stakeholders, donors, and supporters. It is a recognition that is very well deserved and a model of what partnership across agencies can accomplish. Over the last two years Ohio FSA has pulled off numerous new programs as well as maintained existing programs that support Ohio's Agricultural Industry. The work has not gone unnoticed by us at OSU. We greatly appreciate the continued partnership by FSA with Extension programming.



#### What's on our Christmas Wish List? More Written Farmland Leases in 2021

By: Peggy Kirk Hall, Agricultural & Resource Law , Associate Professor, Agricultural & Resource Law Source: <a href="https://farmoffice.osu.edu/blog/wed-12182019-325pm/what's-our-christmas-wish-list-more-written-farmland-leases-2020">https://farmoffice.osu.edu/blog/wed-12182019-325pm/what's-our-christmas-wish-list-more-written-farmland-leases-2020</a>

Note: Updated from 2020

Christmas is a good time to make wishes for the peace and well-being of others. One of our top wishes this year does that: we hope for all Ohio farmers to have written farmland leases. It's an odd wish, we know. But putting leases in writing can help landowners and farm tenants live in peace, and we like that. Farm leases have always been prone to being verbal agreements, sealed with a handshake. Simplicity and trust are two plausible reasons we've done business that way. But a written farm lease can be simple, and using one doesn't have to mean that the parties don't trust each another. Instead, a lease can keep distrust from arising between the parties by anticipating needs and foreclosing uncertainties and disagreements.

One of the strongest disagreements we hear about verbal farm leases is whether one party can terminate the lease without giving the other much notice of that termination. For example, if Riley has rented land from Dale every year for the past ten years, can Dale terminate the lease for the 2021 planting season in February of 2021? What if Riley has already purchased inputs, added nutrients, or planted a cover crop? Or perhaps Dale passes away at the end of the year. Will Riley lose the lease if Dale's children sell the land before planting season begins? These are the uncertainties that can lead to fighting, distrust, and sometimes, costly and difficult litigation.

A written farmland lease can prevent these uncertainties that can arise with verbal leases. A written lease can state how much notice is required in order for one party to terminate the lease. It can address other potentially problematic issues, such as who repairs drainage tiles, fences and access points, how to address new subsurface drainage and soil fertility needs, and whether and how to adjust annual lease rental rates. When an issue or question about the arrangement develops, the written farm lease can provide the already agreed-upon answer or solution.

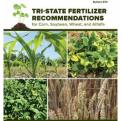
When it comes to the peace and well-being of farmers, written farmland leases are a good thing to wish for. So let's keep the Grinch of uncertainty from showing up in 2021, and put those farmland leases in writing. For our resources on what to include in a written farm lease, how to create an enforceable lease, and other farm lease needs, please visit: https://farmoffice.osu.edu/our-library/farm-leasing-law

## Updated Tri-State Fertilizer Recommendations Now Available

Source: <a href="https://agcrops.osu.edu/newsletter/corn-newsletter/2020-40/updated-tri-state-fertilizer-recommendations-now-available">https://agcrops.osu.edu/newsletter/corn-newsletter/2020-40/updated-tri-state-fertilizer-recommendations-now-available</a>

After 25 years, the Tri-State Fertilizer Recommendations for Corn, Soybeans, Wheat, and Alfalfa has been comprehensively updated and is now available. The full version can be downloaded as a free pdf, or a printed copy can be purchased: <a href="https://extensionpubs.osu.edu/search.php?search\_query=974&section=product">https://extensionpubs.osu.edu/search.php?search\_query=974&section=product</a> A summarized version of findings can be found here: <a href="go.osu.edu/fert-recs">go.osu.edu/fert-recs</a>

The recommendations are based on more than a decade of field trials evaluating N, P, K, S and micronutrients, including over 300 on-farm trials across 41 Ohio counties. This work confirms that the original Tri-State recommendations provided sound guidelines for nutrient management. However, some changes in the recommendations have been made to keep pace with contemporary practices in Ohio's field crops. This new guide provides an objective framework for farmers to manage nutrients as judiciously and profitably as possible.



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# PrecisionU: Tackling Spring Operations with Reduced Working Days

Source: <a href="https://agcrops.osu.edu/newsletter/corn-newsletter/2020-40/precisionu-tackling-spring-operations-reduced-working-days">https://agcrops.osu.edu/newsletter/corn-newsletter/2020-40/precisionu-tackling-spring-operations-reduced-working-days</a>

Precision University is going virtual this year! Due to the pandemic, the Digital Ag team will host a series of

hour-long webinars each Tuesday in January at 10:00 AM to replace the annual in-person event. The 2021 Precision U sessions will focus on "Tackling Spring Operations with Reduced Working Days." Changing weather patterns have led to fewer days available in the spring to complete planting, spraying, and fertilizing. University and industry experts will share research results and technology available to help you work smarter and more efficiently. Please plan to join us for these sessions!



2021 Precision U: Tackling Spring Operations with Reduced Working Days

- January 5 Gambling with Planting Decisions Dr. Aaron Wilson (Ohio State University Extension) and Dr. Bob Nielsen (Purdue University)
- January 12 Improving Fertilizer Efficiency with the Planter Pass Matt Bennett (Precision Planting Technology) and Dr. John Fulton (Ohio State University)
- January 19 Pre-season Crop Protection Decisions Dr. Mark Loux and Dr. Scott Shearer (Ohio State University)
- January 26 Sprayer Technology to Improve Field Performance Dr. Joe Luck (University of Nebraska-Lincoln)

There is no cost to register for Precision University, but registration is required. CCA CEUs will be offered at each session. For more information or to register, visit <a href="http://go.osu.edu/PrecisionU">http://go.osu.edu/PrecisionU</a>. If you have any questions about the Precision U sessions, please feel free to contact Amanda Douridas (Douridas.9@osu.edu).

## Temple Grandin Offers Livestock Farmers an Alternative Business Model

By: Mike Estadt, OSU Extension Educator, Pickaway County

Source: <a href="https://u.osu.edu/beef/2020/12/09/temple-grandin-offers-livestock-farmers-an-alternative-business-model/">https://u.osu.edu/beef/2020/12/09/temple-grandin-offers-livestock-farmers-an-alternative-business-model/</a>

Temple Grandin, Professor at Colorado State University and world renown animal welfare specialist and contributor to Forbes Magazine recently authored an article "Alternative Business Models That Farmers Should Consider."

In that article she suggests that first and foremost, small processing plants will never – let me repeat that – never compete with the large plants on cost efficiency. But a series of smaller plants will be less susceptible to the disruptions that happened in the spring of 2020. Grandin offers the following points that have been synthesized into a few sentences.'

#### Use the Craft Beer Industry as A Model: Go Niche

During the restrictions placed upon restaurants and bars, craft brewers innovated and moved their dining outside so they could still sell their draft beers. More importantly craft brewers have been able to coexist with the Anheuser-Busch InBevs because they offer beers that the large brewers do not. That is the definition of a niche. And you must have one to justify the higher prices you charge to cover your production costs. Locally Raised by Farm Families is your niche.

#### Keep Start Up Cost Low

Avoid the high overhead of a brick and mortar plants. Grandin opinions on the feasibility of purchasing portable slaughter units that are self-contained systems capable of processing 8-15 head of cattle and 20-40 sheep or pigs per day.

#### Dealing with Inspection

Getting federal inspectors to staff smaller units and facilities is a hurdle. When meat is sold across state lines federal inspection is mandatory. State inspections vary from state to state. Custom-exempt is an option but limits the scope and reach of your sales.

#### Could A Cooperative Work?

Should a group of ranchers or livestock producers band together to get some efficiency of scale, especially important to maintain constant and consistent supply to a smaller plant. Three challenges exist from her experiences when she designed plants for this type of business structure. First, disagreements between producer board members on how the operation should be run. Second, one big member of the coop sells out their shares and the cooperative gets taken over by a bigger company. Thirdly and most importantly, having a sufficient supply of product to meet demand. If your brand is "grass-fed", it ALL must be grass-fed. It is always

better to be a small, honest business. This sets you apart from the Anheuser-Busch InBevs of the meat packing industry.

Find Grandin's article in it's entirety here: <u>Alternative Business Models That Farmers Should Consider</u> at: <a href="https://www.forbes.com/sites/templegrandin/2020/10/06/its-more-profitable-for-farmers-to-sell-direct-but-how-does-that-work/?sh=74b072571e9c">https://www.forbes.com/sites/templegrandin/2020/10/06/its-more-profitable-for-farmers-to-sell-direct-but-how-does-that-work/?sh=74b072571e9c</a>

## Getting the Most Out of Stockpiled Grass

By: Chris Teutsch, Associate Extension Professor, UK Grain and Forage Center of Excellence Source: https://u.osu.edu/beef/2020/12/09/getting-the-most-out-of-stockpiled-grass/

Stockpiled tall fescue is in the most economical way feed cows during the winter months. Once stockpiled growth has accumulated, how you choose to utilize it can dramatically impact how may grazing days you get per acre. Research in Missouri showed that giving cows access to only enough forage for 3-days versus 14-days resulted in a 40% increase in grazing days per acre. The following tips will help to get the most of your stockpile.

Graze pastures that contain warm-season grasses first. Although we often like to think of pastures as monocultures, they are often complex mixtures of cool and warm-season grasses, legumes and weedy forbs. If pastures contain warm-season grasses, use these first since their quality will decline rapidly in late fall and early winter.



Figure 1. Strip grazing stockpiled grass can extending grazing by as much as 40%.

<u>Graze pastures containing clover next</u>. We are always happy to see clover in pastures. However, in a stockpiling scenario it does not hold up to freezing and thawing as well as tall fescue. So mixed pastures before pure stands of tall fescue.

<u>Save pastures with primarily tall fescue for later grazing.</u> Tall fescue is by the best grass for stockpiling in terms of maintaining its nutritive value as you head into winter. So, graze pure stands last.

Strip graze tall fescue. As mentioned above, limiting access to stockpiled forage can significantly increase grazing days per acre. Strip grazing usually starts at the water source and then uses a single strand of electrified polywire to allocate only enough forage for the predetermined time period. It could 1, 2, 3, or more days. The shorter the time period the better utilization you will get. Since pastures are not actively growing during the winter months, you can start at your water source and no back fencing is needed.

Expert Tip: When strip grazing, never take your forward fence down until the back fence (new one) is up. If you do, the cows will be on the other side of the pasture!

To many producers that have not stripped grazed, the idea of moving a temporary fence two of three times a week or even once a week can seem overwhelming. However, once you are set up it really goes pretty fast and the pay backs are huge—a free day of feed every time you move the fence. Is it less work than feeding hay? Probably not less, but just different and the pay back is much better.

The last thing that I want to mention about utilizing strip grazing is that how often you move the fence needs to fit your producers work off the form and it is dork who

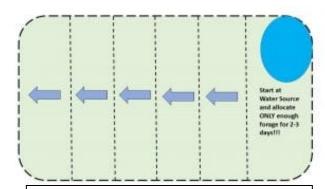


Figure 2. Strip grazing stockpiled grass is accomplished by starting at the water source and allocating only enough pasture

schedule. Many producers work off the farm and it is dark when they leave and dark when they get home. So,

for them it makes sense to move the fence once a week on Saturdays or Sundays. It is important to remember that grazing systems need to benefit not only the pasture and cows, but also you!

# What Benefits are Gained by Processing Grain Fed to Sheep?

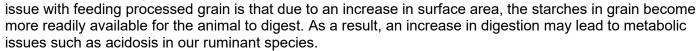
by: <u>Brady Campbell</u>, Program Coordinator, OSU Sheep Team Source: <u>https://u.osu.edu/sheep/2020/12/08/what-benefits-are-gained-by-processing-grain-fed-to-sheep-2/</u>

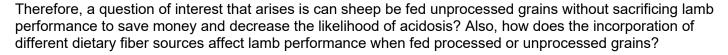
Pulling from our archives, we thought that it would be appropriate to reshare this article as it is a timely piece that was shared in one of Dr. Francis Fluharty's presentations at the 2020 Buckeye Shepherd's Symposium. We hope that you enjoy!

How does corn processing and fiber source affect feedlot lamb performance, diet digestibility, nitrogen metabolism?

Behaviorally, sheep and cattle are very different, especially in the way they eat. Sheep are more selective in their eating pattern and spend more time physically chewing and breaking down their feed than cattle do

Regardless of the animal we are feeding, it is common practice in the livestock feed industry to process the grains fed to our animals. An





To address these questions, two studies were performed. The first study compared whole shelled corn (WSC) to ground and pelleted corn (GC) and compared the effects of pelleted supplemental fiber sources (no fiber as the control (C), soybean hulls (SBH), and peanut hulls (PH)) on lamb performance. From a performance standpoint, WSC diets showed an increase in average daily gain (ADG) when compared to GC diets. Lambs fed a diet that consisted of WSC and no supplemental fiber had a lower ADG when compared to WSC diets with SBH and PH supplemental fiber. Lambs fed diets that were supplemented with SBH or PH fiber had an increase in dry matter intake (DMI) and ADG when compared to diets with no supplemental fiber. Lambs fed diets that were supplemented with PH fiber spent fewer days in the feedlot to reach market weight when compared to lambs fed diets with no supplemental fiber. When looking at carcass characteristics, lambs fed GC based diets had more carcass fat at the 12th rib when compared to WSC fed lambs.

In the second study, the same diet combinations as outlined above where used to compare digestibility and nitrogen metabolism of each diet. From a digestibility standpoint, lambs fed WSC diets exhibited a greater overall digestibility of the ration when compared to GC diets. Lambs fed diets that were supplemented with PH fiber had a decrease in digestibility when compared to diets with SBH supplemental fiber and no supplemental fiber. From a nutrient management perspective, lambs fed WSC diets had a greater nitrogen intake compared to GC fed lambs. Interestingly, WSC fed lambs demonstrated greater urinary nitrogen excretion when compared to GC fed lambs, however, GC fed lambs showed greater fecal nitrogen excretion when compared to WSC fed lambs. No differences were seen in nitrogen metabolism when comparing fiber supplementations.

In conclusion, results from these studies show that processing corn fed to sheep may not increase lamb performance. These studies support that feeding unprocessed grains to sheep may be beneficial as this can decrease the need for mechanical processing and may reduce the cost of feedstuffs. The inclusion of fiber,



regardless of source, can improve ADG even if the fiber source is provided in a pellet and small in particle size. Overall, WSC corn diets can save money, improve lamb performance, and improve nutrient and feed utilization.

Hejazi, S., F. L. Fluharty, J. E. Perley, S. C. Loerch, and G. D. Lowe. 1999. Effects of corn processing and dietary fiber source on feedlot performance, visceral organ weight, diet digestibility, and nitrogen metabolism in lambs. J. Anim. Sci. 77: 507-515.

#### Farmer's Tax Guide- Tax Guidance for Your Farm Business

By: Barry Ward, Director, OSU Income Tax Schools & Leader, Production Business Management Source: https://u.osu.edu/ohioagmanager/2020/12/01/farmers-tax-guide-tax-guidence-for-your-farm-business/

Do you need a resource to answer those tough farm tax questions? If so, you can access the Farmer's Tax Guide (IRS Publication 225) online at: <a href="https://www.irs.gov/pub/irs-pdf/p225.pdf">https://www.irs.gov/pub/irs-pdf/p225.pdf</a>. The 2020 Farmer's Tax Guide explains how federal tax laws apply to farming. This guide can be used as a guide for farmers to figure taxes and complete their farm tax return.

The explanations and examples in this publication reflect the Internal Revenue Service's interpretation of tax laws enacted by Congress, Treasury regulations, and court decisions. However, the information given does not cover every situation and is not intended to replace the law or change its meaning.

Some of the new topics for the 2020 tax year which are included in this publication are: Tax treatment of Coronavirus Food Assistance Program (CFAP) payments, Payroll Protection Program (PPP) Loans and Forgiven Debt, Increased section 179 expense deduction dollar limits, COVID-19 related employment tax credits and other tax relief, Redesigned Form W-4 for 2020, New Form 1099-NEC, and much more. Hardcopies of the 2020 Farmer's Tax Guide are also available at select county OSU Extension offices.

The Rural Tax Education Site has additional resources for agriculturally related income and self-employment tax information that is both current and easy to understand: https://ruraltax.org/

