## **CFAES**

## **COSHOCTON COUNTY AGRICULTURE & NATURAL RESOURCES**









#### January 19 (Edition #130)

New Enlist Labels-When Enlist is Outlawed, Only Outlaws...

Fertility Calculator for Ohio Recommendation Timely Frost Seeding Improves Pasture & Hay Stands Hay Production and Prices

USDA offers free RFID tags Virtual Beef School Begins Next Week with Outlook Ohio Pork Congress on February 8-9

2nd Annual Virtual Corn College & Soybean School Forages for Horses Webinar Series

An Agricultural Employer's 2021 Tax Obligations: A Series. Part II

One Word for 2022

Ohio Farmland Leasing Update Webinar Planning for the Future of Your Farm Workshops

Ohio Farm Custom Rate Survey 2022

Winter 2022 Beef Quality Assurance Re-Certification Trainings

Regional Ohio Agronomic Weed University Slated for February 2 in Coshocton

Regional Ag Outlook Meeting Slated for February 14 Ladies on the Land Workshops Offered Across Ohio Upcoming Programs

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Hello Coshocton County! For someone who grew up in the northeast Ohio snow belt, walking out and then driving in the snow on Monday morning was just like old times. The MLK Day snow storm has given us plenty to talk about and you either love it or hate it!

Area crop farmers who farm acreage in neighboring Muskingum and Guernsey counties need to know that **Enlist One** and **Enlist Duo** cannot be used in 12 Ohio counties as the result of a new 7 year EPA registration for these products. Make sure to read today's first article for more information.

The registration deadline for our Agronomic Weeds University scheduled for February 2 is this Friday, January 21. Make sure to contact our office at 740-622-2265 to complete your registration.

Beef producers---check out this edition to see how you can receive free RFID tags for your cattle!

We have a lot more educational programs planned; both virtually and in-person. Details about these programs are included in this newsletter. I hope to see you at many of these programs. Stay safe and be well!

Sincerely,

#### David L. Marrison

## Coshocton County OSU Extension ANR Educator

CFAES provides research and related educational programs to clientele on a nondiscriminatory basis. For more information visit:

go.osu.edu/cfaesdiversity.



## Outlawed, Only Outlaws...

By Mark Loux

Source: <a href="https://agcrops.osu.edu/newsletter/corn-newsletter/2022-02/new-enlist-labels-%E2%80%93-when-enlist-outlawed-only-outlaws%E2%80%A6%E2%80%A6">https://agcrops.osu.edu/newsletter/corn-newsletter/2022-02/new-enlist-labels-%E2%80%93-when-enlist-outlawed-only-outlaws%E2%80%A6%E2%80%A6</a>

Sometimes you'd like the s\*\*t to stop hitting the fan just long enough to get cleaned up, but you can't get a break. Like when you're in the middle of an endless pandemic, a worldwide shipping fiasco, herbicide scarcities and price increases, and parts shortages. And just when you had it worked out to use Enlist herbicides on Enlist soybeans for 2022 so you wouldn't have to deal with dicamba, their use is no longer legal in your county. We're trying to find something reassuring to say here, but there's not much. The USEPA issued a new seven-year registration for Enlist One and Enlist Duo, valid through January 2029. Changes include a revised application cutoff for soybeans, "through R1" that replaces "up to R2" on previous labels, and the addition of a slew of spray nozzles to the approved nozzle list. The most significant change for Ohio is that due to changes in Endangered Species information, Enlist One and Enlist Duo cannot be used in 12 Ohio counties: Athens, Butler, Fairfield, Guernsey, Hamilton, Hocking, Morgan, Muskingum, Noble, Perry, Vinton, and Washington. We contacted Corteva to see if this was likely to change anytime soon, and got no assurances of this, although the PR information they have distributed indicates it is possible.

This really couldn't happen at a worse time for growers in these counties. We lack solid information on herbicide availability and price, and it's a fluid situation, but it appears that glyphosate and glufosinate can be in short supply, and prices high. Glyphosate resistance in key weed species makes us dependent on POST soybean herbicide systems based on use of glufosinate (Liberty etc), dicamba (XtendiMax/Engenia), or 2,4-D (Enlist One/Duo). The Enlist system allows use of glyphosate, glufosinate, and 2,4-D, and combinations of these. While Enlist soybeans are tolerant of other 2,4-D products, Enlist One and Duo are the approved 2,4-D products for all POST applications to Enlist soybeans, and any preplant or preemergence applications that occur less than 7 days before planting or anytime after planting. As far as we know, this prohibition of use does not apply to legal uses of other 2,4-D products. Some things to consider here:

- Some growers/applicators were planning on omitting glyphosate from burndown and/or POST applications. In the Enlist system, this increases the overall importance of the 2,4-D in these applications. Where the Enlist products cannot be used, revaluation of the mixture is warranted. It may be necessary to use glyphosate, or an alternative 2,4-D product in the burndown (with a 7-day wait to plant), or other herbicides, such as Sharpen or Gramoxone.
- The most obvious replacement for Enlist products in POST applications is glufosinate since glyphosate
  won't control most populations of ragweed, waterhemp, or marestail. Growers going this route should
  check on availability and price immediately, since supply seems to be finite. For those in the 12
  counties who are unwilling or unable to use glufosinate, the Enlist soybean essentially becomes a
  RoundupReady soybean with respect to herbicide use.
- Most users of glufosinate supplement the grass control by including either glyphosate, or a POST grass herbicide such as clethodim. Glufosinate is weak on barnyardgrass and yellow foxtail, volunteer corn, and large grasses in general.
- While spray volume and nozzle type are not that critical for effectiveness of 2,4-D and glyphosate, glufosinate requires these to be optimized to maximize activity. Most growers tell us that for glufosinate, 20 gpa works better than lower spray volumes. The nozzles that work well to minimize offtarget movement of Enlist products may not be optimum for glufosinate.
- Where 2,4-D cannot be used in the POST, the effectiveness of the residual herbicides used becomes
  more important. Glufosinate applied alone or with just a grass herbicide can be less effective on certain
  broadleaf species, and large weeds in general, compared with mixtures of 2,4-D with glufosinate or
  glyphosate. We recommend using residual herbicides at planting, and possibly increasing herbicide
  rates and the overall complexity of the mixture.

Information we have received from Corteva includes <u>several documents</u> with explanation of label changes and restrictions, and supplemental labels for <u>Enlist One</u> and <u>Enlist Duo</u>. Aside from this, we don't know any more than anyone else.

#### Fertility Calculator for Ohio Recommendation

By: Greg Labarge

Source: https://agcrops.osu.edu/newsletter/corn-newsletter/2022-02/fertility-calculator-ohio-recommendation

A Microsoft Excel spreadsheet has been developed to support nutrient management education programs provided by Ohio State University Extension and for users who want to generate their own recommendation or compare recommendations provided to them to the Tri-State Fertilizer Recommendations for Corn, Soybeans, Wheat, and Alfalfa, 2020. The spreadsheet is designed to be compatible with Excel version, Excel 1997-2003 or later.

The tool generates recommendations for the following crops:

- Corn
- Corn-Silage
- Soybeans
- Wheat (Grain Only)
- Wheat (Grain & Straw)
- Alfalfa
- Grass Hay
- Grass/Legume Hay

#### Overview of spreadsheet features:

- There are 21 data lines.
- Data can be copied from another spreadsheet or within the spreadsheet
- User controls whether recommendations are build/maintenance or maintenance only for phosphorus (P) & potassium (K) recommendations.
- User can select when a field the critical level used for corn/soybean rotations or wheat, alfalfa, or grass legume hay for P recommendations.
- Can select a shorter or longer buildup period than standard 4 year for P & K.
- P & K recommendations are displayed with buildup and maintenance requirements separately.
- Total fertility need can be determined for a 1-, 2- or 3-year application on P & K Recommendation page.
- Lime recommendations are developed using target final soil pH and tillage depth.
- User can compare cost of two lime sources on lime recommendation page.
- User can determine total cost of P & K fertilizer needed to meet the nutrient recommendation.
- User can determine total cost of Lime needed in the recommendation developed.

The spreadsheet is available at: https://go.osu.edu/ohiofertilitytool

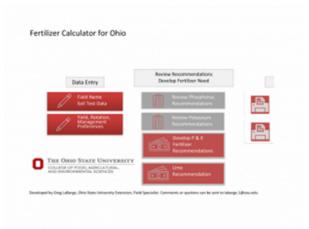
A printed User Guide is available at: https://go.osu.edu/ohiofertilitytoolguide

A video demonstration at: https://go.osu.edu/ohiofertilitytoolvideo

## Timely Frost Seeding Improves Pasture & Hay Stands

By: <u>Chris Penrose</u>, Extension Educator, OSU Extension, Morgan County <a href="https://u.osu.edu/beef/2022/01/19/timely-frost-seeding-improves-pasture-hay-stands/">https://u.osu.edu/beef/2022/01/19/timely-frost-seeding-improves-pasture-hay-stands/</a>

If and when the seed can reach the soil in late winter while there is still freezing and thawing activity, clover can fill in bare spots and add to the density of the pasture stand. In the past as we've talked about the virtues of frost seeding, we've suggested it's something that is best to occur in February or March during the period when



the ground is freezing and thawing almost daily. In recent years freezing and thawing temperatures haven't always happened after mid-February. Since it's the freezing and thawing over time that gives frost seeding a great chance to work, the time for frost seeding may be upon us now.

Frost seeding is a very low cost, higher risk way to establish new forages in existing fields by spreading seed over the field and let the freezing and thawing action of the soil allow the seed to make "seed to soil" contact allowing it to successfully germinate. When you see soils "honeycombed" in the morning from a hard frost, or heaved up from a frost, seed that was spread on that soil has a great chance to make a seed to soil contact when



the soil thaws. I think the two biggest reasons why frost seeding fails is people wait too late to frost seed and the seed never makes good contact with the soil. I have heard some say that they like to "overseed" or just spread seed over an established stand. Let's face it, if the seed does not land on the soil but on existing living or dead vegetation, it does not have a chance to successfully germinate: you need exposed soil.

There's still ample time to assess and seed potential fields. I am especially fond of frost seeding endophyte infected fescue fields where producers have issues with cattle grazing them during the summer. If you can get cattle to graze these fields in the winter, the quality and palatability is actually good, and in many cases, better than hay you may be feeding. The endophyte levels are very low now and the quality is maintained better than other forages. I actually have one predominately fescue field still stockpiled to turn cows ready to calve in to in early March weeks to have good feed and a thick sod. If you have a field you want to frost seed, if possible, abuse the field without causing environmental issues, break up the sod and expose the soil. Once that is done, go ahead and frost seed. We will rapidly run out of time for a likely successful seeding, so start as soon as possible. Typically you can start at the beginning of February through mid-March. My opinion is that once we get into March, the chance of success starts to drop depending on the weather.

The age old question is what to plant. The seed that has the best chance to germinate and become established is red clover. For years I recommended medium red clover but I am now convinced that that no matter what we plant, use improved varieties. Advancement in genetics is amazing. Numerous studies confirm that those varieties will last several years longer in most conditions. Forage trials at OSU show there a several red clover varieties that have high yields and stand percentages 60% or greater after four years. These are more expensive varieties than some of the common, shorter-lived varieties, but I think it is worth it.

Red clover is a heavy round seed that has a better chance of making soil contact then a light flatter seed. Dr. Garry Lacefield, retired Extension Forage Specialist from University of Kentucky says that clovers, seeded in the right conditions will germinate most years. Grasses are more "hit or miss" germinating about half of the time. With alfalfa, the odds are even less. Frost seeding alfalfa into an alfalfa stand rarely works as existing alfalfa is toxic to new plants. If an alfalfa field is starting to thin out, an option to extend the life of the stand would be to frost seed red clover.

Another reason to plant clover, especially red clover is the high seedling vigor. It is tolerant of a wide range of soil pH and fertility conditions and is more drought tolerant than white clover. The advantage of frost seeding a legume like red clover is that legumes "fix" nitrogen typically in excess of their own needs, providing added fertility to other plants, improving an improved stand. Once legumes become established in a stand of grass and compose 25-30 % of the stand, there is no need to provide additional nitrogen, reducing fertility costs. If you choose to frost seed grass, which will do best? Studies by Dan Undersander, Forage Specialist from University of Wisconsin indicate that perennial ryegrass will do best (note that it grows best in Ohio north of I-70), followed by orchardgrass, then timothy. Other studies note that annual ryegrass will work good compared to other grasses.

Some other tips to help succeed include mixing with granular fertilizer when you spread the seed. The coarse fertilizer, when mixed with clover seed will "scour" the seed coat and help in germination. Keep in mind that when you use a broadcast spreader, the fertilizer will travel twice as far as seed, so plan accordingly unless

you want a striped field of clover. Over the years, I have heard people applying anywhere from 2-10 pounds of seed per acre with the lower amount applied more frequently.

Finally, grasses tend to grow earlier in the spring than legumes so where available, you could consider a light, early grazing of the grass as the clovers try to get established. You may lose some clover from the cattle trampling some new seedings, but if done right, you will set back the grass and allow the remaining clovers to establish while the grasses recover from the grazing. If you have fields with exposed soils and get the seed on early enough, I like your odds of a successful frost seeding.

### Hay Production and Prices

By: James Mitchell, Livestock Marketing Specialist, University of Arkansas

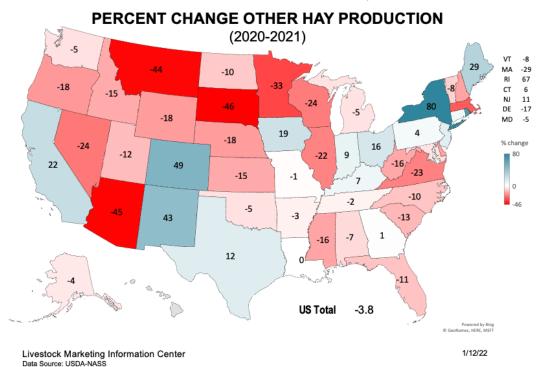
Source: https://u.osu.edu/beef/2022/01/19/hay-production-and-prices/#more-12048

Last week USDA-NASS published their 2021 Crop Production Summary. The report includes information about U.S. hay production and December 1 hay stocks. USDA splits hay data into two categories, alfalfa and all other hay. All other hay is the relevant category for the Southeast.

All other hay production totaled 70.951 million tons in 2021, down 3.8% from the prior year. Several southern

states had year-over-year declines in hay production. All other hay production declined 2.3%, 2.7%, and 16.1% in Tennessee, Arkansas, and Mississippi. Alabama hay production declined 6.7% year-over-year. All other hay production increased 6.7% in Kentucky.

Smaller 2021 hay production followed a decline in harvested acres. Nationally, harvested acres for the other hay category declined by 1.4%. In the Southeast (AL, AR, FL, GA, KY, LA, MS, NC, SC, TN, VA, WV), harvested acreage decreased 4.2% year-over-



year. Harvested acreage in Arkansas and Mississippi declined 7.1% and 4.6%, respectively. Kentucky harvested acreage declined 1.5%.

As of December 1, 2021, hay stocks totaled 79.016 million tons, down 6.0% from the previous year. December 1 hay stocks are the lowest since 2012. In the Southeast, December 1 hay stocks declined 4.3%. December 1 hay stocks dropped 5.6% and 4.8% in Arkansas and Mississippi, respectively. Kentucky hay stocks declined 2.0%.

All else equal, smaller production and tighter stocks mean higher prices. The most recent data for November has hay prices averaging \$147/ton or 8.9% higher year-over-year. Hay prices will continue to increase through the winter. Hay prices in February and March typically average 1.4% and 3.6% above the annual price. This winter, we could see hay prices average \$150-\$160/ton.

#### USDA Offers Free RFID Tags

Source: https://u.osu.edu/beef/2022/01/19/usda-offers-free-rfid-tags/#more-12033

In further support of their effort to transition to 840 radio frequency identification (RFID) tags for official identification for cattle and bison throughout the U.S., the U.S. Department of Agriculture (USDA) is making 840 RFID tags available free to cattlemen and veterinarians. In Ohio, both the Ohio Cattlemen's Association and the Ohio Department of Agriculture have been approved to distribute these free tags while they last.

The RFID tags are only intended for use in replacement stock. There are both white "840" button tags and orange "840" calfhood vaccination (OCV) button tags available. All RFID tags are low frequency tags. Veterinarians may receive both white and orange tags, while cattle producers may only receive the white 840 tags.

A Premises Identification Number (PIN) is required to order the free RFID tags. To obtain a PIN, scan the QR code found in the fact sheet <u>linked here</u> to access PIN registration on the ODA website. or call them at 614-728-6220.

To request free RFID tags contact Tiffany at the Ohio Cattlemen's Association office (614-873-6736) or the Ohio Department of Agriculture-Division of Animal Health at 614-728-6220.

Find more details about receiving free RFID 840 tags in Ohio, see this fact sheet.



Ohio cattlemen can request the free, white 840 tags.

# Virtual Beef School Begins Next Week with Outlook USDA Offers Free RFID Tags

Source: https://u.osu.edu/beef/2022/01/19/virtual-beef-school-begins-next-week-with-outlook/

The OSU Extension Beef Team is offering a Virtual Beef School with one webinar per month beginning next week and concluding in April. The first webinar features economist Dr. Andrew Griffith of the University of Tennessee presenting on Beef Markets and Outlooks at 6:00 p.m. on Monday, January 24, 2022. Interested attendees can register for this and any of the other webinars for free by visiting: <a href="https://go.osu.edu/beefschool22">https://go.osu.edu/beefschool22</a>.



## Ohio Pork Congress on February 8-9

Ohio Pork Congress offers fresh, new vibes in 2022 at a new location. The event will take place February 8 and 9, 2022, at the Veterans Memorial Civic and Convention Center in Lima, Ohio. The Ohio Pork Council invites all producers and members of the pork industry to attend. Steve Lerch, former Google executive, will provide the keynote address and share his insight into the topics of digital issues, consumer behavior, and innovation. In addition, Ohio Pork Congress includes educational seminars, the largest pork-specific tradeshow in the Mid-East, and recognition of industry leaders as well as opportunity to support the Friend of Pork PAC. Registration information is available here: <a href="https://ohiopork.org/events/ohioporkcongress/">https://ohiopork.org/events/ohioporkcongress/</a>

"I encourage all pork producers and allied industry members to attend Ohio Pork Congress," remarked Ryan McClure, Ohio Pork Council president and producer from Paulding County. "I am eager to see friends new and old to reconnect. So much is happening in our industry, the educational seminars and our keynote speaker will provide valuable guidance to producers who continue to navigate some choppy waters."

Lerch has become a highly respected voice in the world of digital strategy, consumer behavior, and innovation. He leverages his nine years at Google serving as a digital strategy consultant to dozens of the world's most well-known brands to bring independent consulting services to companies of all sizes and across all industries.

Lerch is obsessed with data, patterns, and trends, but believes data isn't useful when it's boring.

Veterans Memorial Civic and Convention Center gives Ohio Pork Congress the opportunity to expand its tradeshow space and offer educational seminars. Attendees will be able to participate in a discussion with Bill Even, CEO, National Pork Board, and Nick Giordano, vice president and counsel, global government affairs, National Pork Producers Council. In addition to an Ohio Pork Council update, other topics and speakers include:

- Ohio Department of Agriculture Update by Dr. Dennis Summers, Ohio State Veterinarian
- Ohio Secure Pork Supply Plans by Dr. Andreia Arruda, The Ohio State University
- Foreign Animal Disease On-Farm Sampling Certification by Dr. Pam Zaabel, National Pork Board
- Feed Nutrition by Jim Jolliff, Kalmbach Feeds, and Chock Booher, PIC
- PRRS Virus Evolution by Dr. Igor A. D. Paploski, University of Minnesota
- U.S. SHIP by Dr. Chris Rademacher, Iowa State University
- How to Attract and Retain Employees by Victor Ochoa, Swine Works
- Maximize Breeding Herd Longevity by Dr. Rademacher

These educational sessions are complemented by two sets of breakout sessions with further topics relevant to current pork production. "Ohio's pork industry is full of great people who produce wholesome, high-quality pork for domestic and world markets," McClure commented. "We must move forward together to address mounting challenges. Pork Congress gives all of us the opportunity to come together and support the work of the industry. See you in Lima!"

About The Ohio Pork Council - The Ohio Pork Council was established in 1968, beginning with nearly 800 pig farmers dedicated to the task of promoting their own product. Currently, OPC has approximately 2,500 members. Their mission is to serve and benefit all Ohio pork producers. To learn more about the Ohio Pork Council, visit www.OhioPork.org or call 614-882-5887.

## 2nd Annual Virtual Corn College & Soybean School

2<sup>nd</sup> Annual Join Us for the 2nd Annual Virtual Corn College and Soybean School

Source: <a href="https://agcrops.osu.edu/newsletter/corn-newsletter/2022-02/join-us-2nd-annual-virtual-corn-college-and-soybean-school">https://agcrops.osu.edu/newsletter/corn-newsletter/2022-02/join-us-2nd-annual-virtual-corn-college-and-soybean-school</a>

Due to popular demand, the AgCrops Team will host the 2nd annual virtual Corn College and Soybean School on February 15, 2022 from 9:00~AM-4:00~p.m. featuring your OSU Extension state specialists, including the new corn agronomist, Dr. Osler Ortez, and new soybean pathologist, Dr. Horacio Lopez-Nicora. CCA CEUs will be available during the live presentations.

#### MORNING SESSION 9:00-noon

| 9:00-9:40   | Laura Lindsey        | Soybean Management for 2022 |
|-------------|----------------------|-----------------------------|
| 9:50-10:30  | Osler Ortez          | Corn Management for 2022    |
| 10:40-11:20 | Horacio Lopez-Nicora | Soybean Disease Management  |
| 11:20-noon  | Pierce Paul          | Corn Disease Management     |

#### AFTERNOON SESSION 1:00-4:00

Kelley Tilmon

| 1.00-1. <del>7</del> 0 | rency rillion | Obybean insect management                   |
|------------------------|---------------|---|
| 1:50-2:30              | Andy Michel   | Corn Insect Management                      |
| 2:40-3:20              | Mark Loux     | Weed Management for Corn and Soybean        |
| 3:20-4:00              | Steve Culman  | Meeting Nutrient Needs for Corn and Soybean |

To register, please go to: <a href="http://go.osu.edu/cornsoy">http://go.osu.edu/cornsoy</a> There is a \$10 registration fee for this event, which goes directly to support OSU AgCrops Team activities. Presentations will be recorded and uploaded to the AgCrops Team YouTube channel after the event (<a href="https://www.youtube.com/c/OSUAgronomicCrops">https://www.youtube.com/c/OSUAgronomicCrops</a>).

Soyhean Insect Management

1.00-1.40

#### Forages for Horses Webinar Series

Between January and March in 2022, Ohio State University Extension will be offering *Forages for Horses* as a virtual course. One live webinar will be offered per month along with "work at your own pace" materials that accompany each webinar. The Forages for Horses program is a collaboration between Ohio State University Extension, USDA-Natural Resources Conservation Service, Ohio Department of Agriculture, and the Ohio Forage and Grasslands Council.

Each webinar will be offered live on Zoom at 7 P.M. and feature presentations in a 90-minute span. Attendees will be able to interact with the speakers and ask questions in real time. Once registered, attendees will be granted access to the full online course including the webinars and complementary resources. Participants that attend all three webinars will have the opportunity to earn a certificate of completion. Registered participants will also receive a USB drive of the full course manual (digital version) by mail.

The webinar schedule and topics are as follows.

Thursday, January 20<sup>th</sup> 7:00 PM Hay Analysis and Feeding Different Classes of Horses

**Thursday, February 17<sup>th</sup> 7:00 PM** Nutrition and Parasites

**Thursday, March 17<sup>th</sup> 7:00 PM**Pasture and Weed Management, Soil Fertility, and Species Selection

The Forages for Horses course utilizes Scarlet Canvas. For best performance, Canvas should be used on the current or first previous major release of Chrome, Firefox, Edge, or Safari. Canvas runs on Windows, Mac, Linux, iOS, Android, or any other device with a modern web browser.



The virtual Forages for Horses course will consist of three 90-minute webinars offering a variety of pasture and management topics. Once registered, attendees will be granted access to the online course including the webinars and complementary resources. Participants that attend all three webinars will have the opportunity to earn a certificate of completion. Registered participants will also receive their choice of a curriculum binder or USB drive of the traditional course by mail.

Thursday, January  $20^{th}$  7:00 PM Hay Analysis and Feeding Different Classes of Horses

Thursday, February 17th 7:00 PM



Nutrition and Parasites

Thursday, March 17th 7:00 PM
Pasture and Weed Management, Soil Fertility, and Species Selection

Cost of the course is \$75 which includes a digital copy of the Forages for Horses Manual. A physical copy may be added to cart at checkout. Current and new members of the Ohio Forages and Grasslands Council are eligible for a \$15 discount on registration. Register by visiting: https://go.osu.edu/foragesforhorsesregistration









Cost of the course is \$75. Registration includes access to all online content through December 31, 2022, live webinar access, webinar recordings, the course manual, virtual social hours, and a voucher for free attendance to one of nine planned pasture walks to be offered spring to fall of 2022 at various locations across the state. Current and new members of the Ohio Forage and Grasslands Council are eligible for a \$15 discount on registration.

Register for the course by visiting <a href="https://go.osu.edu/foragesforhorsesregistration">https://go.osu.edu/foragesforhorsesregistration</a>.

Questions about the course or the OFGC member discount code can be directed to Christine Gelley of Noble County OSU Extension at <a href="mailto:gelley.2@osu.edu">gelley.2@osu.edu</a>.

## An Agricultural Employer's 2021 Tax Obligations: A Series, Part II

By: Jeffrey K. Lewis, Attorney and Research Specialist, Agricultural & Resource Law Source: <a href="https://farmoffice.osu.edu/blog/fri-01142022-1105am/agricultural-employers-2021-tax-obligations-series-part-ii">https://farmoffice.osu.edu/blog/fri-01142022-1105am/agricultural-employers-2021-tax-obligations-series-part-ii</a>

As promised, here is the next and final installment of "An Agricultural Employer's 2021 Tax Obligations: A Series" discussing an agricultural employer's requirements and obligations under Ohio law. This installment of the series provides an overview of Ohio employment taxes and additional employer obligations for Ohio's agricultural employers. This series covers an employer's Ohio tax obligations and requirements that arise simply because a business has employees. This series does not cover the business income or personal

income tax reporting obligations of agricultural employers.

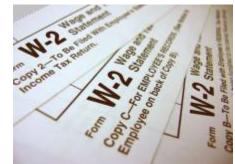
We first discuss Ohio's income and school district taxes and then we focus on Ohio's unemployment insurance tax and Ohio's workers' compensation requirement for all employers. The information contained within this series is not meant to be legal and/or tax advice, it is for educational purposes only. Agricultural employers should seek out the counsel and guidance of an attorney or other tax professional to help ensure compliance with Ohio tax law.

#### **OHIO EMPLOYER WITHHOLDING TAX**

Ohio Employer Withholding Tax. Generally, employers are required to withhold Ohio income tax and school

district tax from employees' wages. However, under Ohio law, Agricultural employers are not required to withhold Ohio taxes from wages paid to employees, so long as the employees fall under the definition of agricultural labor in 26 U.S.C. § 3121(g). "Agricultural labor" includes all services performed:

- on a farm, in the employ of any person, in connection with the cultivating, raising, and/or harvesting of any agricultural or horticultural commodity; or
- in the employ of the owner or other operator of a farm, in connection with the operation, management, conservation, or maintenance of such farm and its tools and equipment.



Can Ohio's Agricultural Employers Agree to Willingly Withhold Ohio's Taxes? In short, the answer is yes. An agricultural employee must still pay Ohio income tax and their local school district tax on all income earned throughout the year. If an employee does not have their Ohio taxes withheld from their pay, they may be required to make quarterly estimated tax payments to the state. Because of this, an employee may request their employer to withhold their Ohio taxes from each paycheck. An agricultural employer is under no obligation to withhold Ohio taxes, but some do.

Ohio Withholding Exemption Certificate. It is important that each employer, even an agricultural employer, have its employees complete an <a href="Employee's Withholding Exemption Certificate">Employee's Withholding Exemption Certificate</a> (Ohio IT 4). For agricultural employers that are not going to withhold Ohio's taxes, it must have each employee check the box next to "I am exempt from Ohio withholding under R.C. 5747.06(A)(1) through (6)" under Section III of Form IT 4. If no Ohio IT 4 is completed, then an employer must withhold the Ohio's taxes from an employee's wages. Ohio requires an employer to keep Ohio IT 4 in its records for at least four years and must make it available to the Ohio Department of Taxation upon request.

**Registering as an Ohio Withholding Agent.** Employers that are required (or choose) to withhold Ohio's taxes from employees' wages must register with the Ohio Department of Taxation. This can be done one of three ways.

- 1. By internet. Registration can be completed online through the Ohio Business Gateway.
- 2. By phone. Call 1-888-405-4089, listen for the message, and then press 2 to connect with an agent.
- 3. By mail or fax. Complete <u>Application for Registration as an Ohio Withholding Agent (Ohio IT 1)</u> and mail it to the address provided on the form or fax it to the Ohio Department of Taxation at (614) 387-2165.

**How Much Ohio Income Tax Should an Employer Withhold?** To determine how much Ohio income tax to withhold, visit the Ohio Department of Taxation's <a href="Employer Withholding Tables website"><u>Employer Withholding Tables website</u></a>.

**How Much School District Tax Should an Employer Withhold?** School districts impose a tax using one of two methods: traditional or earned income. School district tax rates and a district's method of taxation can be found on the Ohio Department of Taxation's <u>"Employer Withholding: Table of Contents" website.</u>

For **traditional tax base school districts**, an employer must use the same wage base and number of exemptions they use when calculating the employee's Ohio income tax rate. For earned income tax base school districts, an employer must withhold at a flat rate equal to the school district's tax rate with no reduction or adjustment for personal exemptions.

An employee's school district is determined by the address of the employee's residence. School districts and the corresponding four-digit codes can be found at <a href="https://www.tax.ohio.gov/finder">https://www.tax.ohio.gov/finder</a> or by contacting the applicable county auditor.

**Electronic Filing Requirement.** Employers are required to file and pay Ohio income and school district withholding taxes electronically. The easiest way to do this is through the <a href="Ohio Business Gateway">Ohio Business Gateway</a>.

**Filing Frequency and Payment of Ohio's Employer Withholding Tax**. An employer's filing frequency is determined by the combined amount of Ohio and school district income taxes that were withheld or required to be withheld during the look-back period. Ohio's look-back period is the 12-month period ending June 30th of the preceding calendar year. An employer's filing frequency is re-evaluated every year.

#### **Ohio's Income Tax Filing Frequency:**

**Quarterly**. Ohio employers that withheld \$2,000 or less in Ohio taxes will be required to file and pay taxes every calendar quarter. Ohio's form IT 501 and payment are due by the last day of the month following each calendar quarter.

**Monthly**. Ohio employers that withheld more than \$2,000 but less than \$84,000 in Ohio taxes will be required to file and pay taxes every month. Form IT 501 and payment are due within 15 days after the end of each month.

**Partial-weekly**. Ohio employers that withheld \$84,000 or more in Ohio taxes are required to make payment of withheld taxes within three banking days from the end of each "partial-weekly period." There is no form that is required to be filed each time tax payments are filed. There are two "partial-weekly periods" in which an employer can be categorized. An employer's partial weekly period depends on the day it issues payroll.

- Partial-weekly Period 1: An employer is in period 1 if it issues payroll on Saturday, Sunday, Monday, or Tuesday.
- Partial-weekly Period 2: An employer is in period 2 if it issues payroll on Wednesday, Thursday, or Friday.
- Remember, payment is due within three banking days from the end of each period. So, if an employer issues payroll on Wednesday, it must submit payment of Ohio taxes within three banking days starting on Friday.

**School District Tax Filing Frequency.** School district tax filing frequency is the same as an employer's Ohio income tax filing frequency except for employers that qualify as partial-weekly filers. Partial-weekly employers are required to file school district tax on a monthly basis. Every time an employer files and remits the school district tax they must complete "Payment of School District Income Tax Withheld" (Ohio SD 101), which can be found on the Ohio Business Gateway.

**Quarterly and Annual Forms.** An employer's filing obligations do not end by filing the above forms each time it remits payment of Ohio's taxes. The following are additional forms that must be completed by an employer either on a quarterly or yearly basis. Not every form listed below needs to be completed by every employer. Certain forms correspond with an employer's filing frequency classification. These forms can be found on the <a href="Ohio Business Gateway">Ohio Business Gateway</a>.

• Quarterly/Monthly Filers. Employers that qualify to file and pay Ohio income taxe on a quarterly or monthly basis must file an "Annual Reconciliation of Income Tax Withheld" (Ohio IT 941). Ohio IT 941 is typically due no later than January 31 of the following year (the 2021 tax year deadline has been extended to March 2, 2022). The total tax withheld on Ohio IT 941 must equal the amount reported

on Ohio IT 3 (discussed below).

- Partial-weekly Filers. Employers that must pay Ohio taxes on a partial-weekly basis must file a "Quarterly Reconciliation of Income Tax Withheld" (Ohio IT 942) by the last day of each month following a calendar quarter for the 1st, 2nd, and 3rd Quarters. A different Ohio IT 942 form titled "4th Quarter/Annual Reconciliation of Income Tax Withheld" is to be filed by partial-weekly employers by January 31 of the following year (the 2021 tax year deadline has been extended to March 2, 2022). Partial-weekly employers do not submit Ohio IT 941.
- "Transmittal of W-2 and 1099-R Statements" (Ohio IT 3). All employers must submit Ohio IT 3, which can be done electronically on the Ohio Business Gateway. Ohio IT 3 requires an employer to report and upload employee W-2s/1099-Rs. The amount of Ohio taxes withheld and paid by an employer must match the information contained within the W-2s and 1099-Rs. Ohio IT 3 is usually due by January 31 of the following year (the 2021 tax year deadline has been extended to March 2, 2022).
- "Annual Reconciliation of School District Income Tax Withheld" (Ohio SD 141). Employers must also submit Ohio SD 141, which can be done electronically on the <u>Ohio Business Gateway</u>. Ohio SD 141 compares the amount of school district tax withheld and paid by an employer and the information contained within the W-2s and 1099-Rs uploaded when an employer files Ohio IT 3 (see above). The amount of school district tax withheld and paid should match the information contained within the W-2s and 1099-Rs submitted by an employer. Ohio SD 141 is usually due by January 31 of the following year (the 2021 tax year deadline has been extended to March 2, 2022).

#### OHIO UNEMPLOYMENT INSURANCE TAX

When are Agricultural Employers required to pay Ohio's Unemployment Insurance? Agricultural employers must pay the Ohio Unemployment insurance tax if it:

- Paid cash wages of \$20,000 or more in a calendar to agricultural employees in the current calendar year or the preceding calendar year; or
- Had at least 10 agricultural employees for some portion of a day in 20 different weeks in the current year or the preceding year

Other Ways Employers can Become Liable for Ohio's Unemployment Insurance Tax. An employer can also be required to pay the Ohio Unemployment Insurance tax if it:

- 1. Is subject to the Federal Unemployment Tax Act ("FUTA") in either the current calendar year or preceding calendar year.
- 2. Acquires a business that was subject to Ohio's unemployment insurance tax.
- 3. Elects to cover its employees voluntarily.

**Employer Must Report Its Own Liability.** Employers are required to report liability by filing "Report to Determine Liability" (JFS 20100) to the Ohio Department of Job and Family Services (the "ODJFS"), which can be done online at <a href="https://thesource.ifs.ohio.gov">https://thesource.ifs.ohio.gov</a>. The ODJFS will determine an employer's liability based on the information provided in JFS 20100. If an employer is deemed to be liable for Ohio Unemployment Insurance, the ODJFS will issue a 10-digit employer account number.

**Employer Reporting.** Liable employers are required to file quarterly reports to the ODJFS. Agricultural employers that must pay into the Ohio unemployment insurance fund must file the "Employer's Wage Detail Report" and the "Quarterly Summary Report." Employers who had no workers or paid no wages during a quarter are still required to file the above-mentioned reports. Employers with fewer than 200 employees should file their quarterly reports by using the <u>Ohio Business Gateway</u> or ODJFS's "<u>The SOURCE Online</u>" The reports must be filed no later than the last day of the month following the end of a calendar quarter.

**Employer Contributions**. Like FUTA, only the employer is responsible for Ohio's unemployment insurance tax. Payments made into the Unemployment Insurance Trust Fund are called "contributions." Contribution rates are determined by an employer's "experience rating" which is a measure of how much an employer has

paid in unemployment taxes and has been charged in benefits. For more information about contribution rates, visit https://jfs.ohio.gov/ouio/uctax/rates.stm.

Contributions are due no later than the last day of the month following the end of a calendar quarter. To determine how much tax is due each quarter, an employer multiplies its unemployment tax rate by the amount of taxable wages paid during the quarter. Contributions must be made each quarter until the "taxable wage base" for each employee has been met. The taxable wage base for 2022 is \$9,000. This means that an employer is only required to pay its unemployment insurance tax rate on the first \$9,000 dollars earned by each employee. If an employer is unable to make a contribution, the unpaid balance will bear an annual interest rate of 14%, compounded monthly.

#### **OHIO WORKERS' COMPENSATION**

While not technically a "tax," every employer in the state of Ohio, with one or more employees, must have workers' compensation coverage. This includes agricultural employers. There are, however, certain businesses that do not have to carry workers compensation coverage. These businesses include:

- Sole proprietors with no employees
- Partnerships with no employees
- Family farm corporations with no employees
- Limited liability company acting as a sole proprietorship with no employees
- Limited liability company acting as a partnership with no employees

As you can see, the common attribute shared by the exempt businesses listed above is the fact that those businesses have no employees. What this means is that if anyone, other than an owner, is performing services for a business and being paid for those services, then the business is required to carry workers' compensation coverage. So, for example, if a couple owns and operates a small family farm corporation and only the couple performs the work on the farm, then workers' compensation coverage is not required.

**Elective Workers' Compensation Coverage**. For those employers that are not required to carry workers' compensation coverage, they may still elect to do so. Oftentimes, businesses elect to carry workers' compensation insurance to prevent the devastating side effects of a serious injury sustained by an owner. Using the example of the family farm corporation from above, if the couple decides not to carry workers' compensation coverage and one of them is injured while farming, their health insurance company may deny their claim because the injury was work-related. Generally, on-the-job injuries must be covered through workers' compensation, not an individual's health insurance. So, the couple could begin to amass a large sum in medical bills due to the lack of insurance coverage, possibly bankrupting the farm corporation.

**Applying for Workers' Compensation Coverage.** Employers required to carry workers' compensation coverage must apply for coverage by submitting the "Application for Coverage (U-3)" to Ohio's Bureau of Workers' Compensation ("BWC") which can be found

at <a href="https://www.bwc.ohio.gov/employercoverage">https://www.bwc.ohio.gov/employercoverage</a>. Employers electing to obtain coverage can apply by submitting the "Application for or Request to Cancel Elective Coverage (U-3S)" which can be found by visiting <a href="https://info.bwc.ohio.gov/wps/portal/gov/bwc/for-employers/employer-forms/application-for-request-cancel-elective-coverage">https://info.bwc.ohio.gov/wps/portal/gov/bwc/for-employers/employer-forms/application-for-request-cancel-elective-coverage</a>.

**Workers' Compensation Premiums.** The BWC calculates an employer's premium based on several factors, including total payroll, type of work performed by employees, and an employer's workplace injury record. Premium Payments. Installment payments of an employer's premium is based upon a schedule chosen by the employer. The BWC will send an invoice to each employer for premium/installment payments. Payments can be made through an <u>e-account on the Ohio Bureau of Workers' Compensation website</u>.

**Alternative Premium Rate Plans**. It's no secret that workers' compensation insurance can be a costly expense for an employer. However, the BWC does have alternative premium rate plans for employers looking to reduce the cost of workers' compensation insurance. These alternative rate plans allow employers that operate similar businesses to join together to potentially achieve a lower premium rate than they could obtain

as individual employers. For more information on alternative premium rate plans visit https://www.bwc.ohio.gov/downloads/blankpdf/altrate.pdf.

**Conclusion.** This series was split into two posts because of the massive amount of information presented. However, the broad overview of this series was very surface level. There are many exemptions, exceptions, alternate requirements, or additional requirements based on an employer's unique circumstances that we did not cover for the sake of brevity. That is why is it important to speak with an attorney or other tax professional so that they can help you navigate federal and state tax laws to make sure you are fulfilling your obligations as an employer and to address any questions or concerns that you may have.

#### **References and Resources:**

Ohio Administrative Code Chapter 4123, Bureau of Workers' Compensation, <a href="https://codes.ohio.gov/ohio-administrative-code/4123">https://codes.ohio.gov/ohio-administrative-code/4123</a>
Ohio Bureau of Workers' Compensation, BWC Basics for Employers, <a href="https://www.bwc.ohio.gov/downloads/blankpdf/BWCBASICS.pdf">https://www.bwc.ohio.gov/downloads/blankpdf/BWCBASICS.pdf</a>
Ohio Bureau of Workers' Compensation, Workers' Compensation Overview, <a href="https://info.bwc.ohio.gov/wps/portal/gov/bwc/for-employers/workers-compensation-overview">https://info.bwc.ohio.gov/wps/portal/gov/bwc/for-employers/workers-compensation-overview</a>

Ohio Department of Job and Family Services, Employer's Guide to Ohio Unemployment

Insurance, http://www.odjfs.state.oh.us/forms/num/JFS08201/pdf/

Ohio Department of Job and Family Services, Unemployment Insurance: Employer Resource

Hub, https://unemploymenthelp.ohio.gov/employer/

Ohio Department of Job and Family Services, UI Tax for New Employers, https://jfs.ohio.gov/ouio/uctax/UITaxForNewEmployers.stm

Ohio Department of Taxation, 2022 Ohio Employer and School District Withholding Tax Filing

Guidelines, https://tax.ohio.gov/static/employer\_withholding/2021%20filing%20guidelines%20updates\_rev%2012-22-21.pdf

Ohio Department of Taxation, Estimated Payments, https://tax.ohio.gov/wps/portal/gov/tax/individual/resources/estimated-payments

Ohio Revised Code Chapter 4141, Unemployment Compensation, https://codes.ohio.gov/ohio-revised-code/chapter-4141

Ohio Revised Code Chapter 4123, Workers' Compensation, https://codes.ohio.gov/ohio-revised-code/chapter-4123

Ohio Revised Code Chapter 5747, Income Tax, https://codes.ohio.gov/ohio-revised-code/chapter-5747

Ohio Revised Code Chapter 5748, School District Income Tax, https://codes.ohio.gov/ohio-revised-code/chapter-5748

#### One Word for 2022

By David Marrison

Source: Originally published in January 6 Farm & Dairy Newsletter

Happy New Year! I think many of us are thankful for the fresh start that each new year brings. Many of us were praying that 2021 would put 2020 squarely in hindsight. While we caught a few glimpses of normal, our lives continue to navigate through the disruptions caused by the lingering coronavirus pandemic.

The year started with Donald Trump's presidential term ending, insurrection in our nation's capital followed by Joe Biden's inauguration. And then the year continued to give us plenty to debate, hate, and argue about. Vaccine mandates, border issues, the return of the Taliban in Afghanistan, critical race theory, climate change, and federal legislation negotiations all continued to divide our country.

As we look back at 2021, I think there are a few words and phrases that will forever be tied to 2021. Some of these include: vaccine, insurrection, fatigue, cicada, perseverance, supply chain shortages, marginalized, woke, infrastructure, guardian, meta, doom scrolling, build back better, it is what it is, transformative, equity, inclusion, and the great resignation.

We can't control the word or words which will be used to describe a year in retrospect. However, is there merit in being intentional about the words we individually focus on as we start a new year? A few years ago, I followed the advice of my wife to concentrate on ONE word for the year instead of making a long laundry list of New Year's Resolutions. Simple enough, right? Just one word.

Some of the words which I have chosen over the past few years included organize, transition, patience, declutter, and intentional. I am still a work in progress on each of these words. However, I have made great strides in organizing my personal and farm stuff and am being more patient and intentional in all aspects of life.

So, what is my word for 2022? Words such as elevate, prune, quiet, shepherd, and sparkle bubbled up as I did my self-reflection. But after much thought, I decided to keep the same word I selected last year; this being

#### intentional.

The word intentional drove me through 2021. I updated my estate plan and was more judicious with life/work balance. I was more intentional in sharing my farm goals. I did much better in determining which battles to fight and which to ignore. I pruned out some activities so that others could bear more fruit. I was more intentional about making room for the divine appointments of life. All were important steps for me. However, I recognize that more intentionality is needed in my work, farm, personal and spiritual life. So, intentional it is!

My question for you is if you can choose one word to guide yourself and your farm business in 2022, what will it be? What word will help drive your focus, energy, and work into the new year? I encourage you to ask this question to yourself, family members, employees, and neighbors. When you choose your word or words, make sure to post them somewhere as a reminder. This could be on the bulletin board or refrigerator, in the milk house, farm shop or in your office as reminder of where to keep your focus in 2022.

**Final thoughts-** I know there is a lot we will take away from the past two years. It is my hope that we are able to focus on the positive adaptations we have made in both our personal and business lives as a result of the coronavirus pandemic.

As we begin the year of 2022, I would like to offer the following quote from Edith Lovejoy Pierce who stated, "We will open the book. Its pages are blank. We are going to put words on them ourselves. The book is called Opportunity and its first chapter is New Year's Day." Seize your WORD and have a good and safe new year!

#### Ohio Farmland Leasing Update Webinar

Ohio Farmland Leasing Update Webinar from OSU's Farm Office

By: Peggy Kirk Hall

Source: https://farmoffice.osu.edu/blog/fri-01072022-316pm/its-good-time-farmland-leasing-update

Winter is a good time to review farm leases, and current information is critical to that process. That's why our Farm Office team is offering its Ohio Farmland Leasing Update, a webinar on February 9, 2022 from 7 to 9 p.m. I'll be joined for the webinar by co-speakers Barry Ward, Leader of Production Business Management for OSU Extension, and attorney Robert Moore.

On the legal side, we'll share legal information to help parties deal with addressing conservation practices in a leasing situation, using leases in farmland succession planning, Ohio's proposed new law about providing notice of termination, and ensuring legal enforceability of a lease. On the economic side, Barry Ward will provide a current economic outlook for Ohio row crops, research on cash rent markets for the Eastern Corn Belt, and rental market outlook fundamentals. We'll also overview farmland leasing resources.

There is no fee for the webinar, but registration is necessary. Register at <a href="https://go.osu.edu/farmlandleasingupdate">https://go.osu.edu/farmlandleasingupdate</a>.

## Planning for the Future of Your Farm Workshops Planned

by: David Marrison, OSU Extension-Coshocton County, marrison.2@osu.edu
Source: <a href="https://u.osu.edu/ohioagmanager/2022/01/10/planning-for-the-future-of-your-farm-workshops-offered-by-osu-extension/">https://u.osu.edu/ohioagmanager/2022/01/10/planning-for-the-future-of-your-farm-workshops-offered-by-osu-extension/</a>

To kick off 2022, OSU Extension will be offering "Planning for the Future of Your Farm" workshops to help farm families actively plan for the future of their farm business. The workshops are designed to help farm families learn strategies and tools to successfully create a succession and estate plan which can be used as the guide to transfer the farm's ownership, management, and assets to the next generation. Learn how to have the crucial conversations about the future of your farm.

Topics discussed during this series include: Developing Goals for Estate and Succession; Planning for the Transition of Control; Planning for the Unexpected; Communication and Conflict Management during Farm Transfer; Legal Tools & Strategies; Developing Your Team; Getting Your Affairs in Order; and Selecting an

Attorney. This workshop will be taught by members of the OSU Farm Office Team.

Families can choose to attend the workshop virtually or in-person at regional workshops which will be held across the state. These sessions being offered include:

Virtual "Planning for the Future of Your Farm" Workshop

A virtual version of this workshop will be held on January 31 and February 7, 21 & 28, 2022 from 6:30 to 8:00 p.m. via Zoom. Because of its virtual nature, you can invite your parents, children, and/or grandchildren (regardless of where they live in Ohio or across the United States) to join you as you develop a plan for the future of your family farm.

2022 "Planning for the Future of Your Farm" Workshops go.osu.edu/farmsuccession

Pre-registration is required so that a packet of program materials can be mailed in advance to participating families.

Electronic copies of the course materials will also be available to all participants. The registration fee is \$75 per farm family. The registration deadline is January 25, 2022. More information and on-line registration can be obtained at <a href="mailto:go.osu.edu/farmsuccession">go.osu.edu/farmsuccession</a>

#### In-Person "Planning for the Future of Your Farm" Workshop

In addition to the webinar series, 3 regional in-person workshops will be held in February and March of 2022. Each of these programs will be held from 9:00 to 4:00 p.m. The base registration cost for each of these meetings is \$85 for 2 attendees, lunch and 1 notebook. Additional participants can attend for a \$20 fee and extra sets of the course material can be purchased for \$15. Registration is due 1 week prior to each event.

The locations for each for the meetings are:

#### February 10, 2022 in Greene County

Location: Greene County Extension Office 100 Fairground Road, Xenia, Ohio On-line registration can be made at go.osu.edu/greenefarmfuture More details can be obtained at corboy.3@osu.edu or 937-372-9971

#### February 25, 2022 in Wayne County

Location: Fisher Auditorium

1680 Madison Avenue, Wooster, Ohio

More details can be obtained at zynda.7@osu.edu or 330-264-8722

#### March 4, 2022 in Wood County

Location: Wood County Fairgrounds- Junior Fair Building 13800 W Poe Road, Bowling Green, Ohio More details can be obtained at <a href="mailto:eckel.21@osu.edu">eckel.21@osu.edu</a> or 419-354-9050

Specific details about each of the workshops can be found at: go.osu.edu/farmsuccession

## Ohio Farm Custom Rate Survey 2022

Barry Ward, Leader, Production Business Management- OSU Extension, Agriculture & Natural Resources Source: <a href="https://u.osu.edu/ohioagmanager/2022/01/02/ohio-farm-custom-rate-survey-2022-responses-requested/">https://u.osu.edu/ohioagmanager/2022/01/02/ohio-farm-custom-rate-survey-2022-responses-requested/</a>

The Ohio Farm Custom Rates Survey data collection has launched once again. The online survey for 2022 is available at: <a href="https://go.osu.edu/ohiofarmcustomratesurvey2022">https://go.osu.edu/ohiofarmcustomratesurvey2022</a>

A large number of Ohio farmers hire machinery operations and other farm related work to be completed by others. This is often due to lack of proper equipment, lack of time or lack of expertise for a particular operation. Many farm business owners do not own equipment for every possible job that they may encounter in the course of operating a farm and may, instead of purchasing the equipment needed, seek out someone with the proper tools necessary to complete the job. This farm work completed by others is often referred to as "custom farm work" or more simply "custom work". A "custom rate" is the amount agreed upon by both parties to be paid by the custom work customer to the custom work provider.

Custom farming providers and customers often negotiate an agreeable custom farming machinery rate by utilizing Extension surveys results as a starting point. Ohio State University Extension collects surveys and publishes survey results from the Ohio Farm Custom Survey every other year. This year we are updating our published custom farm rates for Ohio. We kindly request your assistance in securing up-to-date information about farm custom work rates, machinery and building rental rates and hired labor costs in Ohio.

This year we have an online survey set up that anyone can access. We would ask that you respond even if you know only a few rates. We want information on actual rates, either what you paid to hire custom work or what you charged if you perform custom work. Custom Rates should include all ownership costs of implement & tractor (if needed), operator labor, fuel and lube. If fuel is not included in your custom rate charge there is a place on the survey to indicate this.

You may access the survey at: <a href="https://go.osu.edu/ohiofarmcustomratesurvey2022">https://go.osu.edu/ohiofarmcustomratesurvey2022</a> If you prefer a document that you can print out the survey included with this newsletter. The deadline to complete the survey is March 31, 2022.

## Winter 2022 Beef Quality Assurance Re-Certification Trainings

The Coshocton County Extension office will be offering three **Beef Quality Assurance (BQA)** re-certification meetings during the winter of 2022 to help producers renew their BQA certification. These sessions will be held on February 1, March 9, and April 13, 2022 from 7:00 to 8:30 p.m. in Room 145 at the Coshocton County Services Building located at 724 South 7<sup>th</sup> Street in Coshocton County. Pre-registration is required for each session as space is limited. There is no fee to attend. Call 740-622-2265 to pre-register. These sessions also qualify for anyone who is seeking a first time certification.



If you cannot attend one of our local sessions, Tuscarawas County will also be holding Beef Quality Assurance classes on January 20 (1 p.m.), February 28 (7 p.m.) and March 30 (7:00 p.m.) at the Sugarcreek Stockyards. Call 330-339-2337 to pre-register. Online certification and recertification is also available and can be completed anytime at <a href="https://www.bqa.org/beef-quality-assurance-certification/online-certifications.">https://www.bqa.org/beef-quality-assurance-certification/online-certifications.</a>

## Regional Ohio Agronomic Weed University Slated for February 2 in Coshocton

OSU Extension invites crop producers to attend a regional **2022 Ohio Agronomic Weed University** on Wednesday, February 2 from 9:00 a.m. to 4:00 p.m. at the Roscoe Village Visitors Center (Lock Landing Meeting Room) located at 600 North Whitewoman Street in Coshocton, Ohio. This program is being hosted by the Coshocton, Muskingum and Tuscarawas County Extension offices with support from the Ohio Corn & Wheat Association. This program is designed to keep agronomic producers on the edge in weed control for their cropping operations. Topics addressed will include: control, local weed issues, biology and identification of weeds, control strategies, cover crop management in forages, and evaluating herbicides. Hands-on exercises will be included. Featured speakers will include Dr. Mark Loux and Alyssa Essman from The Ohio State University. The registration fee per person is \$40 and is due by January 21, 2022. This fee includes lunch and course materials. Pesticide and Certified Crop Advisor (CCA) credits will be available. See attached flyer for complete registration details.

#### Regional Ag Outlook Meeting Slated for February 14

Join OSU Extension for the **2022 Regional Agricultural Policy and Outlook Meeting** which will be held on Monday, February 14 from 9:00 a.m. to 12:30 p.m. at the Muskingum County Conference and Welcome Center located at 205 N. 5th Street in Zanesville. Ohio.

This school will focus on topics of farm inputs, rent, real estate, agricultural law, grain marketing, and 2023 Farm Bill. Featured speakers include Barry Ward, Peggy Hall, Matt Roberts, and Carl Zulauf. This program is made possible with support from the Ohio Corn and Wheat Growers Association. Growers and producers from around the region are encouraged to attend.

A pre-registration fee of \$20 per person is required and should be made by Wednesday, February 9, 2022. Online registration is available at <a href="mailto:go.osu.edu/muskingumoutlook">go.osu.edu/muskingumoutlook</a>. Contact the Muskingum County Extension office at 740-454-0144 or <a href="mailto:martin.2422@osu.edu">martin.2422@osu.edu</a> with questions.



## Ladies on the Land Workshops Offered Across Ohio

By: Beth Scheckelhoff, OSU Extension Educator

Source: https://u.osu.edu/ohioagmanager/2021/12/23/ladies-on-the-land-workshops-offered-across-ohio/

Ohio has 13.6 million acres of farmland that is increasingly owned, managed, and leased by women of all ages. To help women better navigate farmland leasing issues, Ohio State University Extension developed a "Ladies on the Land" workshop in cooperation with USDA's North Central Risk Management Education Center. The workshop provides practical information to help women address their questions and concerns about leasing farmland in Ohio.

Each Ladies on the Land workshop addresses the educational needs of women involved in all stages and aspects of Ohio agriculture – from non-operating landowners to producers and tenant farmers. Workshops focus on enhancing communication skills, delving into the specifics of Ohio land leasing laws, and the nuts and bolts of an effective lease agreement. Participants will also leave with a better understanding of management strategies to minimize their risk in leasing farmland in Ohio.



Through hands-on activities and demonstrations, Ladies on the Land workshops aim to increase confidence, improve communication skills, and provide helpful resources for all women involved in agriculture. Specific workshop topics cover:

- Assessing the risk-reward continuum for tenants and landowners
- Farmland leasing best practices
- Enhancing communication skills
- Developing equitable rental rates
- Answers to questions and concerns

Ladies on the Land workshops will take place from January through March 2022 in various locations throughout Ohio, including January 26 in Medina County, February 15 in Ross County, February 24 in Morrow County, and March 3 in Putnam County.

There is a \$25 registration fee that includes snacks, a boxed lunch, and all materials. Registration begins at 8:30 am. The program begins at 9:00 am and concludes at 3:30 pm. To reserve your seat for any of the Ladies

on the Land workshops, please call 419-523-6294 or register at <a href="http://go.osu.edu/ladiesontheland">http://go.osu.edu/ladiesontheland</a>. Registration fees may be paid via credit/debit card or check.

## **Upcoming Programs**

#### 2022 Private Pesticide & Fertilizer Re-Certification

January 20 from 9:00 to 10:00 a.m. in Room 145, Coshocton County Services Building (Fert Only) February 10 from 5:30 p.m. to 9:30 p.m. in Room 145, Coshocton County Services Building

#### 2022 OSU Agronomic Weed University

February 2 from 9:00 a.m. to 4:00 p.m. at Locke Landing in Roscoe Village

#### Passing on Your Family Farm Webinar

January 31, February 7, 21 & 28 from 6:30 to 8:00 p.m.

#### Ladies on the Land Workshop

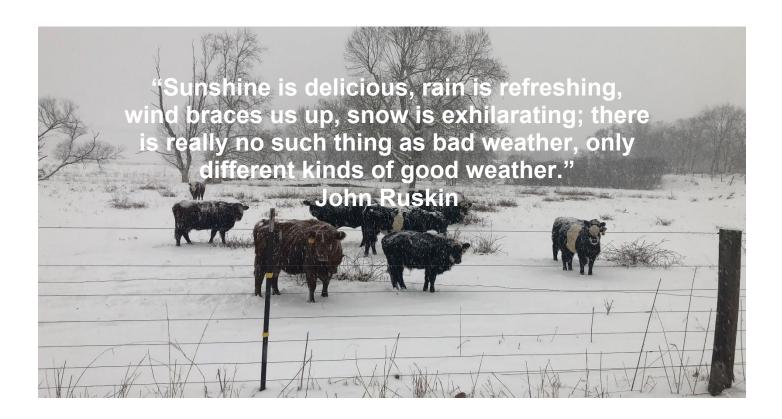
January 27 in Medina County from 9:30 to 3:30 p.m. February 24 in Morrow County from 9:30 to 3:30 p.m.

#### Ag Outlook Meeting

February 14 from 9:00 to 12:30 p.m. in Zanesville, OH

#### 2022 Beef Quality Assurance Re-certifications- Coshocton County

February 1 from 7:00 to 8:30 p.m. in Room 145, Coshocton County Services Building March 9 1 from 7:00 to 8:30 p.m. in Room 145, Coshocton County Services Building April 13 from 7:00 to 8:30 p.m. in Room 145, Coshocton County Services Building





OSU Extension invites crop producers to attend a regional **2022 Ohio Agronomic Weed University** on Wednesday, February 2 from 9:00 a.m. to 4:00 p.m. at the Roscoe Village Visitors Center (Lock Landing Meeting Room) located at 600 North Whitewoman Street in Coshocton, Ohio. This program is being hosted by the Coshocton, Muskingum and Tuscarawas County Extension offices with support from the Ohio Corn & Wheat Association.

This program is designed to keep agronomic producers on the cutting edge in weed control for their cropping operations. Topics addressed will include: hot topics in weed control, local weed issues, biology and identification of weeds, control strategies, cover crop management in forages, and evaluating herbicides. Hands-on exercises will be included. Featured speakers will include Dr. Mark Loux and Alyssa Essman from The Ohio State University.

The registration fee per person is \$40 and is due by January 21, 2022. This fee includes lunch and course materials. Pesticide and Certified Crop Advisor (CCA) credits will be available. **See the back page for registration details.** 



CFAES provides research and related educational programs to clienteleon a nondiscriminatory basis. For more information, visit cfaesdiversity.osu.edu. For an accessible format of this publication, visit cfaes.osu.edu/accessibility.

# 2022 Ohio Agronomic Weed University Registration

## **Registration Details:**

PRE-Registration is required, and the fee is \$40 per person. The registration deadline is Friday, January 21, 2022. Registrations should be sent to the Coshocton County Extension office.

| Make checks payable to:<br>Mail to: | OSU Extension OSU Extension 724 South 7 <sup>th</sup> Coshocton, O |     |            |  |
|-------------------------------------|--|-----|------------|--|
| Please return this form with pay    | yment. Thank yo  | ou! |            |  |
| Name(s):                            |  |     |            |  |
| Address:                            |  |     |            |  |
| City                                | State  | Zip |            |  |
| Phone                               |  |     |            |  |
| Email                               |  | -   | The second |  |

For More Information:
Coshocton County

Amount Enclosed:

David Marrison 740-622-2265

marrison.2@osu.edu





**CFAES** 

**OHIO STATE UNIVERSITY EXTENSION** 

# BEFQUALITY 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 <a href="bga.org">bga.org</a>.



#### **COSHOCTON COUNTY EXTENSION**

FEBRUARY 9, 2022 7:00—9:00 pm Via Zoom Webinar Presented by OSU's Farm Office Team:

## **Barry Ward**

Leader, Production Business Management

## **Peggy Kirk Hall and Robert Moore**

Attorneys, OSU Agricultural & Resource Law Program

## Learn the latest information on:

Current economic outlook for Ohio row crops

https://farmoffice.osu.edu/events/ohio-farmland-leasing-update

- Research on cash rent markets for the Eastern Corn Belt
- Rental market outlook fundamentals
- Ohio's statutory termination legislation
- Addressing soil quality and conservation practices in leases
- Using long term leases in farm succession planning
- Farmland leasing resources

**Register** for this free webinar at:

https://go.osu.edu/farmlandleasingupdate





OSU FARM OFFICE farmoffice.osu.edu

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## **SPEAKERS**

Barry Ward, Farm Inputs and Real Estate Peggy Hall, Ag Law Updates Matt Roberts, Grain Marketing Outlook Carl Zulauf, Farm Bill 2023

## CONTACT

Clifton Martin, Extension Educator, 740-454-0144 martin.2422@osu.edu

## **REGISTRATION**

\$20.00 per person by Feb 9

Register online at:
go.osu.edu/muskingumoutlook
(to register by mail see info on back side)

With support from





—We Sustain Life muskingum.osu.edu

## 2022 Regional Agricultural Policy and Outlook

## **Registration Details:**

PRE-Registration is required, and the fee is \$20 per person. The registration deadline is Wednesday, Feb 9, 2022.

| Online registration at: go.osu.edu/muskingumoutlook   |       |     |  |  |  |
|---|-------|-----|--|--|--|
| Or  |       |     |  |  |  |
| Make checks payable to <i>Ohio State University Muskingum County</i> .<br>Mail to 225 Underwood Street, Zanesville, OH 43701. |       |     |  |  |  |
| Please return this form with payment. Thank you!  |       |     |  |  |  |
| Name(s):  |       |     |  |  |  |
| Address:  |       |     |  |  |  |
| City  | State | Zip |  |  |  |
| Phone   |       |     |  |  |  |
| Email   |       |     |  |  |  |
| Amount Enclosed:  |       |     |  |  |  |
| More Information: Muskingum County Clifton Martin 740-454-0144  |       |     |  |  |  |



martin.2422@osu.edu



muskingum.osu.edu