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OHIO STATE UNIVERSITY EXTENSION

COSHOCTON COUNTY AGRICULTURE & NATURAL RESOURCES

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- Coshocton County Fall Foliage & Farm Tour a Success
- 2023 Ohio Organic Grain Conference
- New Gift Tax Exclusions Announced
- Ohio's Beginning Farmer Income Tax Credits
- Feedlot and Manure Management

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Hello Coshocton County! We were very excited for the success of this past weekend's Coshocton County Fall Foliage & Farm Tour which featured the southwest townships of Virginia, Washington, Pike, Perry, Bedford, and Jackson. Over 1,600 people attended this year's tour traveling from 7 states and from 34 of Ohio's 88 counties. Thanks to all of our tour stops for a great tour.

I was pleased to be able to make a quick trip over to Indianapolis today to help judge the National FFA Ag Issues career development event. The National FFA Convention is an amazing convention and it was great to see so many Blue & Gold Jackets there from across our great country.

Our Beginner and Small Farm College started Monday evening at the Roscoe Village Center and will continue the next two Monday evenings. We have a really nice group enrolled in this class. Lots of great discussion in managing small farms.

Sincerely,

David L. Marrison

Coshocton County OSU Extension ANR Educator

Coshocton County Fall Foliage & Farm Tour a Success

Bright sunny skies and 70 degree temperatures provided for a picture-perfect weekend for the **51st Coshocton County Fall Foliage & Farm Tour** which featured which highlights the southwest townships of Virginia, Washington, Pike, Perry, Bedford, and Jackson. Over 1,600 people attended this year's tour. Attendees traveled from 7 states and from 34 of Ohio's 88 counties to participate in this year's event.

The Fall Foliage and Farm Tour is sponsored by OSU Extension, Coshocton Soil & Water Conservation District and the Farm Service Agency. These agencies would like to thank all the tour hosts and volunteers which made this year's tour a success. Thank you to the Coshocton County Fairboard, Wells Sheep Farm, Chalfant Church, Killing Tree Winery, ASB Farm, Donaker Farm, Echoing Hills Village, Woodbury Wildlife Area, and Mill Creek Railroad) for their hospitality.

Thank you to everyone who attended. A reminder that if you attended this year's tour, we ask you to complete a quick survey about this year's tour. You can complete this survey on-line at http://go.osu.edu/ffft2022









Fall is Best Tim to Sample for Soybean Cyst Nematode (SCN)

By: Horacio Lopez-Nicora
Source: https://agcrops.osu.edu/newsletter/corn-newsletter/2022-37/fall-best-time-sample-soybean-cyst-nematode-scn

Soybean cyst nematode (SCN) remains the most economically damaging soybean pathogen in North America. If SCN levels are above damage threshold, significant yield reduction can often take place without visible symptoms. To know if the nematode is present in a field, soil sample for SCN testing must be properly collected. The presence of SCN in a field, but most importantly, the SCN numbers will determine the best management strategy. Therefore, you need to test your fields to know your SCN numbers.

If you do not know you have SCN in your field, then fall is the best time to sample for SCN. If you know you have SCN but want to track its levels, then fall is the best time to sample for SCN. If you are planning to collect samples for soil fertility, a subsample can be used for SCN testing! After harvest, a soil test will reveal if SCN is present and at what levels. Knowing your SCN numbers in fall will give enough time to plan for next year and to identify the best management practices [learn more on SCN management here and here].

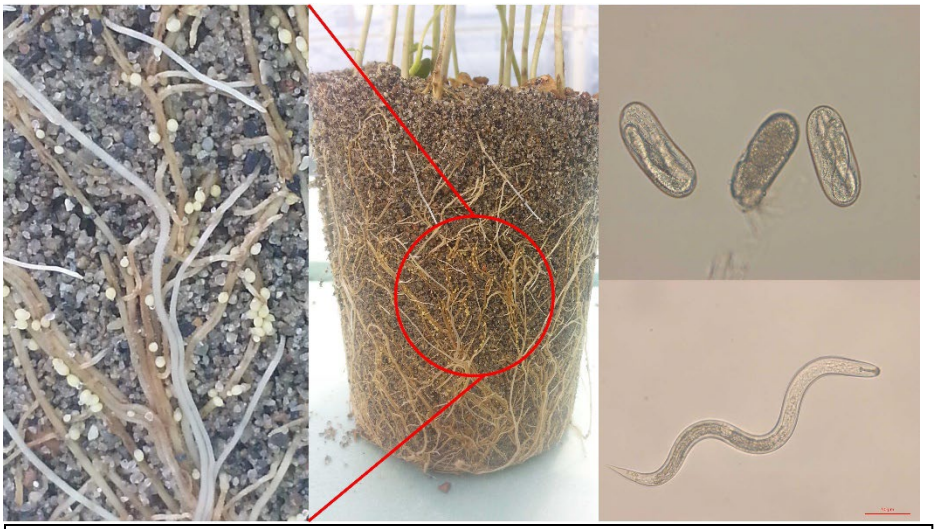

Figure 1. Soybean cyst nematode (SCN) on soybean roots [left and center] and SCN eggs and second-stage juvenile (infective) [right].

We are excited to continue sampling soybean fields in Ohio to test for SCN with funding from the Ohio Soybean Council and The SCN Coalition. Fall is a great time to sample for SCN and we are excited to help with this task by processing up to TWO soil samples, per grower, to be tested for SCN, free of charge. For more information on how to sample for SCN and where to send these samples, please visit our article: 'Collect Fall Soil Samples for SCN.' Additionally, BASF Agricultural Solutions is also offering free SCN testing kits throughout the month of October. Learn more about this opportunity here.

Growers will decide how they want to collect these samples, but we suggest collecting one sample from a low and one from a high yielding area. Download and complete this Soil Sample Submission Form and mail your samples to:

OSU Soybean Pathology and Nematology Lab
Attn: Horacio Lopez-Nicora, Ph.D.
110 Kottman Hall
2021 Coffey Rd.
Columbus, Ohio 43210
lopez-nicora.1@osu.edu

2023 Ohio Organic Grain Conference

By: Eric Richer, OSU Extension
Source: https://agcrops.osu.edu/newsletter/corn-newsletter/2022-37/2023-ohio-organic-grain-conference

Have you been thinking about ways to take your farm a different direction or uniquely add value to your grain operation? One of many ways to do this is by transitioning your grain farm to USDA-certified organic production. To address this production system, OSU Extension will be holding the Ohio Organic Grains Conference on January 4-5, 2023, in Archbold, Ohio. This in-person event is geographically positioned in the tri-state region (Ohio, Indiana, and Michigan) and is intended for current, transitioning and new-to organic grain farmers, crop consultants, agency personnel, input suppliers, and grain buyers. The event venue will be at Founders Hall at the Sauder Village campus. Keynote speakers for the event will be Dr. Joel Gruver, Western Illinois University, and Lea Vereecke, Rodale Institute, who will present both days along with selected farmers, crop consultants, and university personnel.

The event will begin on Wednesday, January 4th at 1 pm with sessions focused on the existing/advanced organic grain grower that include the following topics and speakers:

- OSU Organic Corn and Sunflower Trials – Dr. Osler Ortez, OSU Extension
- No-till Organic Soybeans – Léa Vereecke, Rodale Institute
- Why Canola, Sunflowers, and Alfalfa are in my Rotation– Steve Turnow, farmer
- Soil Health in Organic Grains – Dr. Joel Gruver, Western Illinois University
- Grower Panel: Future of Organic Grains - Dave Shively, Angela Schriver, Lou Kozma, Jim Jacobs

On Thursday, January 5th from 8:00 am to 5:00 pm sessions will be focused specifically on new and transitioning farmers and will include these topics and speakers:

- The Power of Soil Biology – Danielle Kusner, Certified Crop Advisor (CCA)
- Integrating Steel & Ecology for Better Weed Mgmt. – Dr. Joel Gruver, Western Illinois University
- Importance of Crop Rotation – Léa Vereecke, Rodale Institute
- Lunch with Grower Roundtable
- Organic Transition Process – Julia Barton, OEFFA
- Grower Panel: Getting N to Your Organic Grains- Levi Haselman, Scott Myers, Jon Findlay
- Grain Buyer Panel: Marketing Options for Organic Grains – Cargill, Perdue Ag, Kalmbach Feeds
- A Review of the 2023 Organic Corn & Soybean Enterprise Budgets – Eric Richer, OSU Extension

While each day is specific to advanced or transitioning farmers, respectively, it is strongly encouraged to attend both days of the conference. The event will have numerous exhibitor-sponsors as well as networking time built into the schedule. If you are interested in being a conference sponsor, visit www.go.osu.edu/organicgrains for sponsorship forms.

Early Bird registration is $90 for both days ($60 for a single day) and due by December 9th, 2022. After December 9th, registration increases to $120 for both days ($80 for a single day). Student (high school and college) Early Bird rates are $65 for both days ($40 for a single day). After December 9th, student rate increases to $90 for both days ($65 for a single day). Registration is online only at www.go.osu.edu/organicgrainsreg.

For those staying overnight, Sauder Heritage Inn is the conference hotel. Rooms are available until December 9th, 2022. Hotel stay includes a hot breakfast. Book directly by calling (800) 590-9755.
Questions related to this event can be directed to Eric Richer, OSU Extension, richer.5@osu.edu and/or Maddie Newcomb Newcomb.84@osu.edu or by calling 419-337-9210.

New Gift Tax Exclusions Announced

By: Robert Moore, OSU Ag & Resource Law Program
Source: https://farmoffice.osu.edu/blog/tue-10252022-1159am/new-gift-tax-exclusions-announced%C2%A0%C2%A0

Every few years, the IRS adjusts the annual gift tax exclusion. The IRS recently announced that the gift tax exclusion for 2023 will be increased to $17,000. This means that a taxpayer may gift up to $17,000 to an unlimited number of persons without having to pay gift taxes or reduce their estate tax exemption amount. Because the gift tax exclusion is available to all individuals, married couples can gift up to $34,000 annually.

For example, Mom and Dad want to gift money to Daughter. Mom and Dad can each gift $17,000 to Daughter for a total of $34,000. Daughter is married and Mom and Dad also gift a combined $34,000 to Daughter's spouse. Daughter has three children, Mom and Dad can gift to each grandchild as well for a total of $102,000.

As the above example shows, it is possible to gift substantial amounts of wealth to others by gifting. Mom and Dad are able to gift $170,000 each year to their family using the gift tax exclusion. None of the gifts will be subject to gift taxes or reduce the estate tax exemption because the gifts are all less than the annual gift exclusion.

Gifts can be made in excess of the annual gift tax exclusion amount. Gifts exceeding the gift tax exclusion will either cause gift taxes to be owed or will cause the person gifting to have their estate tax exemption reduced by the amount of gift exceeding the annual exclusion. The lifetime estate tax exemption for 2023 will be $12.92 million, up almost one million dollars from 2022.

Consider the following example. In 2023, Dad gifts $1,017,000 to Daughter. The annual gift tax exclusion will cause $17,000 to be a free gift with no tax consequences. The remaining $1 million exceeds the annual gift tax exclusion and thus will reduce Dad's lifetime estate tax exclusion by $1 million. Dad's estate tax exclusion will be reduced from $12.92 million to $11.92 million.

Gifting can be an effective means of transferring wealth to other family members or friends. Before gifting, be sure to seek advice from tax advisor as to the advantages and disadvantages of gifting. For a thorough discussion of the implications of gifting, see the Gifting Assets Prior to Death bulletin available at farmoffice.osu.edu.

Ohio's Beginning Farmer Income Tax Credits

By: Peggy Kirk Hall, Associate Professor, OSU Extension Agricultural & Resource Law Program
Source: https://u.osu.edu/beef/2022/10/26/ohios-beginning-farmer-income-tax-credits/#more-13519


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Law Bulletin
The Ohio State University Extension
Law you need to know from OSU Extension's Farm Office
October 2022
Ohio's Beginning Farmer Income Tax Credits
Peggy Kirk Hall, Associate Professor
OSU Extension Agricultural & Resource Law Program
The idea to use income tax incentives to help Ohio's beginning farmers gain access to agricultural assets has floated around the Ohio General Assembly for several years. That idea became a reality when Ohio's Beginning Farmer Bill, House Bill 95, became effective on July 18, 2022. A bi-partisan effort by Rep. Susan Manchester (R-Waynesfield) and Rep. Mary Lightbody (D-Columbus), the law is now in the hands of the Ohio Department of Agriculture (ODA), who is charged with implementing its provisions. ODA expects the new program to be available in 2023.
requirements and to seek participation from Ohio State and Central State in the certification process. The law states that to become certified as a beginning farmer, an individual must meet these minimum requirements:
- Resident of Ohio.
- Seeking entry to or has entered farming within the last 10 years.
- Farming or intending to farm on land in Ohio.
- Is not a partner, member, shareholder, or trustee of the assets the individual is seeking to purchase or rent.
- Has a total net worth of less than $800,000 in 2021, including spouse and dependent assets, as adjusted for inflation each year.
- Provides majority of daily physical labor and

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program to be available in 2023.

The Beginning Farmer law has four parts: a process for certifying “beginning farmers,” establishment of financial management programs for beginning farmers, income tax credits for certified beginning farmers, and income tax credits and those who sell or lease assets to certified beginning farmers. Note that the law has a “sunset date” of January 1, 2028, and limits total income tax credits granted to $10 million. Here’s a summary of each part of the new law.

1. Certification of beginning farmers. The law charges ODA with the task of certifying individuals as “beginning farmers.” Initial eligibility criteria for beginning farmers are listed in the law, but the law also grants ODA authority to create additional requirements and to seek participation from Ohio State and Central State in the certification process. The law states that to become certified as a beginning farmer, an individual must meet these minimum requirements:
• Resident of Ohio.
• Seeking entry to or has entered farming within the last 10 years.
• Farming or intending to farm on land in Ohio.
• Is not a partner, member, shareholder, or trustee of the assets the individual is seeking to purchase or rent.
• Has a total net worth of less than $800,000 in 2021, including spouse and dependent assets, as adjusted for inflation each year.
• Provides majority of daily physical labor and management of the farm.
• Has adequate farming experience or knowledge in the type of farming for which seeking assistance.
• Submits projected earnings statements and demonstrates profit potential.
• Demonstrates farming will be a significant source of income for the individual.
• Participates in a financial management program approved by ODA.
Information about how an individual can apply for the beginning farmer certification is expected from ODA as the agency finalizes its plans for implementing the certification process.

2. Financial management programs for beginning farmers. Certification as a beginning farmer requires that an individual has participated in a financial management program that has been approved by ODA. The purpose of this provision is to help beginning farmers secure the financial management skills necessary for future success. The law requires ODA to establish a procedure for certifying the educational programs individuals can take to meet the certification requirement and allows ODA to also include substantially equivalent financial management programs already approved by USDA. ODA must also publicize the certified programs on its website, so that individuals will know which programs qualify for the certification. ODA is currently developing its procedures for approving financial management programs and will maintain a list of the approved programs on the ODA website.

3. Income tax credits for certified beginning farmer education. The law allows certified beginning farmers to apply for an income tax credit for the cost of participating in an approved financial management educational program. The tax credit will equal the program cost incurred during the calendar year. It is a nonrefundable tax credit, and if it exceeds the beginning farmer’s tax liability in the year granted, may carry forward for not more than three succeeding tax years.

4. Income tax credits for owners who sell or rent assets to certified beginning farmers. The new law encourages owners of “agricultural assets” to sell or rent those assets to certified beginning farmers. An owner who does so during the calendar year or in either of the two preceding calendar years may apply for an income tax credit. There are several important components to this income tax provision:
• The tax credit will be 3.99% of the sale price or gross rental income received during a calendar year for a cash or share rental agreement.
• “Agricultural assets” are those used for agricultural production in Ohio, including land (at least 10 acres in agricultural production or earning $2500 in average annual gross income from agricultural production if under 10 acres), livestock, facilities, buildings, and machinery.
• The owner of an agricultural asset cannot be an equipment dealer or an entity in the business of selling assets for profit.

• The certified beginning farmer cannot be a partner, member, shareholder, or trustee with the owner of the assets received.
• Rented assets must be rented at prevailing community rates, as determined by ODA in consultation with Ohio's tax commissioner.
• The tax credit is nonrefundable but may be carried forward for seven succeeding tax years if it exceeds the owner's tax liability.

Time to plan. As we await the final guidance from ODA on how to become certified and apply for the income tax credits in 2023, now is the time for planning. Since this is a limited program, the $10 million in available tax credits might go quickly and proper timing could be essential. You may need to identify a beginning farmer now who fits the criteria or an owner who wants to sell or rent assets. Review the law with an attorney and accountant, being aware of timing and financial incentives. Although the 3.99% tax credit for those transfers may not sound significant, run the numbers and see how they could play out. The hope of the new law is that those numbers will be enough to help a beginning farmer gain access to the assets that are critical to farming in Ohio.

The new Beginning Farmer law is in Ohio Revised Code Section 901.61, available online at https://codes.ohio.gov/ohio-revised-code/section-901.61 A printable PDF version of this article can be accessed at: https://farmoffice.osu.edu/sites/aglaw/files/site-library/LawBulletins/BeginningFarmerLawOct2022.pdf

Feedlot and Manure Management

By: Jerad Jaborek, Sarah Fronczak, Michigan State University Extension
Source: https://www.canr.msu.edu/news/the-feedlot-and-manure-management

By using the best manure management practices, the field application of manure produced in the feedlot can enhance soil productivity and contribute to overall farm profitability while maintaining proper environmental stewardship.

As a byproduct of raising livestock, "shit happens" literally, and that is no different in a beef feedlot setting. Therefore, as the producer, we must carefully decide how to remove and utilize the manure produced from the cattle in the feedlot. By using the best manure management practices, the field application of manure produced in the feedlot can enhance soil productivity and contribute to overall farm profitability while maintaining proper environmental stewardship to prevent water contamination.

The first step to successful manure management is to determine the Nitrogen (N), Phosphorus (P), and Potassium (K) levels of the manure being produced and of the soil in the fields. The level of these nutrients excreted in the manure can be impacted by the diets being consumed by feedlot cattle. For instance, some by-product feeds have a slightly greater P content and a greater inclusion of them in the diet could cause manure to have a greater P concentration. Likewise, higher protein diets or diets that supply excess protein can lead to greater N excretion, and therefore, a greater N concentration of manure. At the 2009 Cattle Feeder's Conference: A New Era of Management, Russ Eken, an extension livestock specialist, reported that backgrounding and finishing cattle have been reported to excrete 6.3 lb. of manure per 100 lb. body weight, 0.22 to 0.48 lb. of N, and 0.035 to 0.085 lb. of P per head per day.

Other factors such as feedlot design, stocking density, time of year, and method of manure storage can influence the moisture and nutrient composition of manure. Eken also reported that on a dry matter basis, N, P,

and K concentrations of manure from open earthen lots (1.64, 1.19, and 1.04%) and bedded confinement (3.08, 1.67, 2.00%) facilities are less and more variable when compared with deep pitted manure storage (20.0, 12.5, 17.5%;). Manure nutrient composition from open earthen lots is likely to be influenced by the amount of dirt collected when scraping. While manure accumulation from bedded confinement barns will likely be greater due to the inclusion of bedding. According to Applied Engineering in Agriculture, manure from open lots will be dryer (33% moisture) due to a greater pen surface area and lesser stocking density compared with bedded confinement (70% moisture) and deep pit manure (90% moisture); especially during the summer and fall months as compared with the winter and spring months. Manure from open earthen and concrete lots, as well as bedded confinement facilities will lose more N due to the volatilization of ammonium (inorganic N) into ammonia gas compared with deep manure pits. According to the Nebraska Beef Cattle Reports, increasing the frequency of cleaning pens monthly compared with at the end of the feeding period can reduce the loss of N from volatilization by 12.5 to 15.0%. Storage of freshly scraped manure can also be stockpiled or composted when weather conditions are not favorable for spreading manure on fields due to run-off or compaction concerns.

The business management saying, “You can’t manage what you [don’t] measure,” also applies to smart manure management. Get into the habit of recording manure and fertilizer application dates and rates. Keep a record of manure and soil nutrient analyses to track changes in nutrient composition of the manure being produced and field/crop nutrient usage. Past field crop yields are also very useful when it comes to predicting the proper manure application rate for your fields. Knowing the total amount of manure produced, the nutrient concentration of the manure, and the nutrient requirements of the crop at an expected yield can allow you to determine the appropriate manure application rate for the field. Diligent record keeping of your manure management practices allows for better manure management decisions to be made and increase the farm’s profitability.

The weather and soil conditions greatly dictate the timing for proper manure application practices to prevent water contamination. Michigan State University (MSU) has partnered in developing the Michigan EnviroImpact tool, which provides a short-term daily forecast for nutrient run-off risk across Michigan. The Michigan EnviroImpact tool factors in precipitation, soil moisture and temperature, and landscape topography to assess the risk of nutrient run-off. Use of the Michigan EnviroImpact tool can be an extremely valuable resource to determine proper timing of manure application due to variable weather events with possible email and text alerts. In addition to the weather and soil conditions, it is also very important to be aware of nearby water bodies, wells, and tile lines, so you can maintain an adequate distance away when applying manure to prevent water contamination. Consult with your local MAEAP technician to determine the appropriate distance away from water resources before applying manure.

It is also important to consider manure application methods and the use of cover crops to improve manure nutrient efficiency, soil composition, and reduce nutrient run-off. In a 2010 article “Nutrient transport in runoff as affected by diet, tillage, and manure application rate”, by Transactions of the ASABE, reported incorporating or injecting manure into the soil versus only surface broadcasting manure has been found to reduce the loss of the manure N applied due to volatilization during manure application. Tilling fields after broadcasting manure can also result in a lesser total P concentration in run-off but results in a greater NO3 concentration in run-off collections compared with no-tilling after manure application. Cover crops offer protection from nutrient run-off after manure has been applied to fields and can be harvested or grazed as a feedstuff. The roots of cover crops help to bind field soil to prevent erosion and prevent nutrient leaching from the soil. According to a 1998 article “Cover crop impacts on watershed hydrology” by the Journal of Soil and Water Conservation, cover crops allow for greater water infiltration to help reduce water run-off and increase the water storage capacity of the soil (Dabney, 1998).

If you are interested in additional information regarding the best management practices for manure management application, consider completing the online Michigan Manure Hauler Certification Program. This article originally appeared in the Michigan Cattleman’s Magazine.