

NORTHEAST OHIO AGRICULTURE NEWSLETTER

Your Weekly Agriculture Update for
Ashtabula and Trumbull Counties

January 9, 2024



Heading down the road in Pierpont, Ohio

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Hello Northeast Ohio Counties!

I hope today's wind didn't blow you away!

I want to share that this will be my last newsletter, as I have accepted a new position outside of the university. It has been a pleasure and joy working with you all and providing this publication.

You can count on Lee to continue to bring you the latest and greatest ag articles moving forward.

Have a great week!

Thank you!

Lee Beers
Trumbull County
Extension Educator

Andrew Holden
Ashtabula County
Extension Educator

Extension Talk: Thank you, Ashtabula County

By: Andrew Holden

Hello Ashtabula County,

Happy New Year! I hope everyone had a great holiday and has started 2024 on a good foot.

With the new year comes change and resolutions. One change in 2024 will be that I am pursuing a career opportunity with another university and will no longer be the Ashtabula County ANR Educator. It was truly a difficult decision for me to make, and I will always cherish working for the hard working farmers and growers of Ashtabula County.

In my closing article, I wanted to take this opportunity to thank those who helped me along the way and share a final perspective of agriculture in the county. Ashtabula County is a special place.

As the largest county in the state, we live up to the title with a plethora of geologic, agricultural, and human resources. We have a great shore on Lake Erie, 5 State Scenic Rivers, beautiful parks, and fantastic hunting and fishing. We have a diversity of agriculture from row crops to livestock, apples orchards to grape vineyards. We have rural, open swaths of land, and busy cities, and everything in between. We aren't too big or too small, too far or too close, too rural or too urban. A true goldilocks' county in my book.

In terms of agriculture, which I grew up in, studied in school, and spent the last 5 years working in, I believe Ashtabula County is a great place for it, with even more potential. Agriculture has faced plenty of hardship, the trends continue to show an older population and less farms each year. Despite the trends, Ashtabula has shown the ability to adapt and grow. By growing specialty crops and marketing direct to consumers, by investing in new technology and using better, more sustainable, methods.

We have the resources here in the county for a vibrant and healthy community. I believe agriculture plays a major role in this and will always advocate for improving the county through agriculture.

To me, it was a blessing to be born in Ashtabula County and raised on a farm in Pierpont. I am a product of my family, small farm agriculture, and my community. I will always be grateful and mindful of these gifts.

As I move on from my role here in the county, I will always cherish the connections I made. I take pride in the research and education that my office was able to provide and know they will continue to do so moving forward.

Thank you to my friends and family for supporting all that I do. Especially my parents, Glen and Robin, and my love, Tori.

I would like to thank my Extension colleagues, particularly those in the Ashtabula County office, for making the past 5 years so enjoyable and rewarding.

Lastly, thank you to everyone who supported me, my role, and Extension here in Ashtabula County.

Thank you,
Andrew Holden

Conservation Tillage Club Breakfast Series

By: Mark Badertscher

Source: <https://agcrops.osu.edu/newsletter/corn-newsletter/2024-01/conservation-tillage-club-breakfast-series>

The 2024 Conservation Tillage Club breakfast program series will begin on Thursday, January 11 at the Plaza Inn Restaurant, 491 S Main Street (State Route 31), Mt. Victory, Ohio. Each session will start at 7:30 am with a complimentary buffet breakfast followed by the program at 8:00 am. Other sessions will be held on January 25, February 8 and 22.

On January 11, the program will feature John Fulton, Professor, OSU Food, Agricultural and Biological Engineering and Elizabeth Hawkins, Field Specialist, Agronomic Systems, OSU College of Food, Agricultural, and Environmental Sciences. Fulton and Hawkins will present information how subsurface phosphorus fertilizer placement can increase production efficiency profits, improve water quality, and benefit soil health. This is one of the featured practices of the H2Ohio program and Shallow Run Project being promoted in Hardin County and northwest Ohio.

The January 25 program will feature Kendra Dauer, Risk Management Consultant with StoneX in Bowling Green who will present a program on the 2024 Grain Marketing Outlook. Dauer will discuss the world market situation for corn, soybean, and wheat including world events, demand, supply, planting intentions, and other factors that might influence the grain markets in 2024. Other local information that might affect grain markets here in Ohio will be a topic of discussion as well.

February 8 Aaron Wilson, OSU Assistant Professor and Agricultural Weather and Climate Field Specialist's presentation will focus on being climate smart and farming with weather extremes. Topics of discussion include recent weather patterns and how they have affected crop production practices in Ohio. He will discuss ways farmers are managing shorter field working windows and things they can do to help lessen the impact of weather and take advantage of extended growing seasons. Areas of interest include what impacts might increasing temperatures and intense precipitation events have on water, manure, and pest management in Ohio.

The February 22 event will feature a program on Drone Use in Agriculture by Henry County OSU Extension Educator Alan Leininger. Drones are becoming more common in agriculture than just for scouting crops for insects, weeds, and disease. More recently, they are increasingly being used for seeding cover crops and pesticide applications in fields throughout Ohio. What types of drones are available and what are the legal and licensing requirements to use these new tools on the farm?

The Conservation Tillage Club breakfast program series is jointly sponsored by OSU Extension and the Soil and Water Conservation Districts of Hardin, Logan, and Union Counties, and in cooperation with the USDA Natural Resources Conservation Service. Breakfast is courtesy of the generous support from agricultural lenders and agricultural businesses. All events are open to the public and no advance registration is required. Continuing education credits for Certified Crop Advisers are pending.

Deadline Approaching: Basics of Grain Marketing Workshop February 8 & 9

By: Wm. Bruce Clevenger, Field Specialist, Farm Management

Source: <https://u.osu.edu/ohioagmanager/2024/01/09/deadline-approaching-basics-of-grain-marketing-workshop-february-8-9/>

The registration deadline is approaching for the Basics of Grain Marketing Workshop, February 8 & 9, 2024 at the OSU Extension Union County Office in Marysville, Ohio. Registration deadline is January 20th. No grain marketing experience is required. This in-person workshop offers education and farm ready strategies on topics such as: basis, market carry, margins, cash markets, forward and futures contracts, hedge to arrive and basis contracts, differed price, hedging, storage, and overviews on options, spreads, and crop insurance. It's "more than a 2-day workshop", featuring pre-workshop virtual lesson on calculating grain cost of production and measure of risk comfort. Workshop content will include workshop content and activities, plus a panel of industry professionals. A post-workshop grain marketing peer group will be offered to strengthen learning into action. The workshop has 35 limited seats.

Expert instructors: Seungki Lee, The Ohio State University, Grant Gardner, University of Kentucky, and Ben Brown, University of Missouri. For more information and registration, visit <https://go.osu.edu/grainmarketing>

Registration is \$100 and includes two full days of training and materials, lunches, refreshments, and a networking reception/dinner on the evening of February 8th. Lodging is own your own, however a block of rooms at a discounted rate are being held up until the registration deadline at a local hotel. More information can be found at the online registration.

This workshop is possible by the support of grower checkoff dollars via the Ohio Soybean Council and Ohio Corn & Wheat. This workshop is led by Ohio State University Extension and the Ohio State University Farm Financial Management & Policy Institute.

Farmer and Farmland Owner Income Tax Webinar

By Barry Ward & Jeff Lewis, OSU Income Tax Schools

Source: <https://u.osu.edu/ohioagmanager/2023/12/01/farmer-and-farmland-owner-income-tax-webinar-2/>

Are you a farmer or farmland owner wanting to learn more about the recent tax law issues? If so, join us for this webinar on Friday, December 15th, 2023 from 10am to noon. This webinar is a part of our Farm Office Live Series and serves as our Farm Office Live! Webinar for December. To register for this webinar go to: <https://go.osu.edu/register4fo/>

This webinar will focus on issues related to farmer and farmland owner income tax returns as well as the latest news on CAUV and property taxes in Ohio and the big changes to the Ohio Commercial Activity Tax (CAT). This two-hour program will be presented in a live webinar format via Zoom by OSU Extension Educators Barry Ward, David Marrison and Jeff Lewis along with Purdue faculty member Dr. Michael Langemeier. Individuals who operate farms, own property, or are involved with renting farmland should participate.

Topics to be discussed during this webinar include (subject to change based on tax law change):

- Economic Outlook
- Depreciation Update
- Employee vs. Independent Contractor
- Corporate Transparency Act/Beneficial Owners Information Reporting
- 1099-K Changes

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- Charitable Remainder Trusts
- Basis Allocation Land Acquisition – Allocating Basis to Residual Fertility for Future Deductions
- Defining Farm Income to Avoid Paying Estimated Tax
- Keeping an Eye Forward on Estate/Gift Tax Limitation
- Reminder – Keeping an Eye on Tax Cuts and Jobs Act Provisions Sunsetting After 2025 Tax Year
- Ohio Tax Update (CAUV/Property Tax Update, CAT Changes, Beginning Farmer Tax Credit, Ohio Tax Law Interpretation – Ohio Supreme Court Issues New Ruling)
- Indiana Tax Update

Start the new year smart with our webinar on farm insurance

By Peggy Kirk Hall, Attorney and Director, Agricultural & Resource Law Program

Source: <https://farmoffice.osu.edu/blog/fri-01052024-830am/start-new-year-smart-our-webinar-farm-insurance>

Are your farm business assets adequately protected against risk? Our webinar on farm insurance, an excellent tool for protecting your assets, can help you answer that question. Join us for ***Covering Your Assets: Understanding the Basics of Farm Insurance*** on January 11, 2024 from 7-9 p.m. Sponsored by OSU's Agricultural & Resource Law Program and the National Agricultural Law Center, the webinar aims to help you ensure that your insurance best protects you and your farm business.

Topics we'll cover in the webinar include:

- Who should be insured?
- How much coverage do you need?
- Updating asset inventories
- Contractual duties of carriers
- Are casual employees covered?
- Business entities and insurance
- The claims process
- Appealing a claim determination
- Working with your agent

Webinar speakers are the authors of our publication on farm insurance, [*Covering Your Assets*](#), and include:

- Robert Moore, Attorney, OSU Agricultural & Resource Law Program.

- Jeff Lewis, Attorney, OSU Agricultural & Resource Law Program, also previously an insurance defense attorney.
- Samantha Capaldo, Staff Attorney, National Agricultural Law Center, also previously an insurance agent.

The webinar is free, but registration is necessary! Register at <https://farmoffice.osu.edu/farmininsurance>.

Begin planning now to use Ohio's Beginning Farmer Tax Credit Program

By Peggy Kirk Hall, Attorney and Director, Agricultural & Resource Law Program

Source: <https://farmoffice.osu.edu/blog/wed-01032024-1032am/begin-planning-now-use-ohios-beginning-farmer-tax-credit-program>

Ohio's Beginning Farmer Tax Credit Program aims to help level the playing field for beginning farmers in Ohio. It does so by providing income tax benefits for both a beginning farmer and someone who transfers farm assets to the beginning farmer. The new program first became available for the 2023 tax year, and sunsets on January 1, 2028, or when total income tax credits granted amount to \$10 million. Participating in the program requires good planning, so now is the optimal time for existing and beginning farmers to consider how best to utilize the program while program funds are still available.

Our law bulletin, [Ohio's Beginning Farmer Tax Credit Program](#), can help guide planning efforts. The bulletin explains how the program works and outlines the process for qualifying for the program's income tax credits. That process includes:

1. Meeting eligibility requirements to become certified by the Ohio Department of Agriculture (ODA) as a "qualified beginning farmer." The first step, then, is to determine whether an individual can meet the eligibility requirements, which are:

- A resident of Ohio.
- Seeking entry to or has entered farming within the last 10 years.
- Farming or intending to farm in Ohio.
- Has a total net worth of less than \$800,000 in 2021, including spouse and dependent assets, as adjusted for inflation each year.
- Provides the majority of the daily physical labor and management for the farm.
- Has adequate farming experience or knowledge in the type of farming the individual is conducting.
- Submits projected earnings statements and demonstrates profit potential.
- Demonstrates farming will be a significant source of income for the individual.
- Is not a partner, member, shareholder, or trustee of the assets the individual is seeking to purchase or rent.

- Completes an ODA-approved financial management course.

2. Completing training and applying to ODA for certification as a "qualified beginning farmer." One component of attaining the program's eligibility requirements is completing a financial management course, which an individual who meets all other program requirements must do before applying to ODA to become certified. OSU Extension offers two of the 12 ODA-approved financial management programs an individual can complete to meet the training requirement.

- After completing an eligible financial management course, the individual must submit an application to ODA's Office of Farmland Preservation to be approved as a qualified beginning farmer. The application requires submitting information and documentation showing that the individual meets the eligibility requirements.
- If ODA approves the application, the individual will receive a state income tax credit certificate for the amount paid for completing the financial management course. The qualified beginning farmer can use the tax credit on the current year's tax return and can carry it forward for three succeeding tax years.
- A list of eligible financial management courses and the application to become a qualified beginning farmer are on the ODA website at <https://agri.ohio.gov/programs/farmland-preservation-office/Beginning-Farmer-Tax-Credit-Program>.

3. Transfer of agricultural assets to a qualified beginning farmer. The program also creates a financial incentive for owners who sell or rent agricultural assets to an individual who has been certified as a qualified beginning farmer, as long as the beginning farmer is not a partner, member, shareholder, or trustee with the owner of the agricultural assets. The asset owner will receive an Ohio income tax credit equal to 3.99% of the asset sale price or gross rental income received during a calendar year for a cash or share rental lease, and can carry the credit forward for up to seven years.

- "Agricultural assets" include land in agricultural production (10 or more or if under 10 acres, earning \$2500 in average annual gross income from agriculture), livestock, facilities and buildings, and machinery (but not if the owner of machinery is an equipment dealer).
- A sale of assets must occur in the same calendar year the owner applies for the tax credit.
- In the case of a rental of assets, the credit can be claimed over the first three years of the lease.

4. Application for a tax credit by the asset owner. To receive the 3.99% income tax credit, the asset owner must submit a Beginning Farmer Tax Credit Asset Transfer Form application to ODA. The asset owner must submit a copy of the qualified beginning farmer's certification certificate with the application, which is available on the ODA website at <https://agri.ohio.gov/programs/farmland-preservation-office/Beginning->

[Farmer-Tax-Credit-Program](#). If ODA approves the application, the Ohio Department of Taxation will issue a tax credit certificate to the asset owner.

It is important for both the beginning farmer and the agricultural asset owner to understand the process for qualifying for the income tax credits the new program offers. Timing is critical, as the beginning farmer must complete the training and become certified as a qualified beginning farmer before a transfer of agricultural assets occurs. It's also important for existing asset owners to coordinate program participation with estate and transition plans. Now is the time to consult with professional advisors and begin planning for program participation for the 2024 tax year.

Learn more about the Beginning Farmer Tax Credit Program in [our law bulletin](#), available in the tax law library on <https://farmoffice.osu.edu/our-library/tax-law> and by visiting the ODA's website at <https://agri.ohio.gov/programs/farmland-preservation-office/Beginning-Farmer-Tax-Credit-Program>.

Ohio ag legislation we'll be watching in the new year

By Peggy Kirk Hall, Attorney and Director, Agricultural & Resource Law Program

Source: <https://farmoffice.osu.edu/blog/thu-12212023-120pm/ohio-ag-legislation-well-be-watching-new-year>

Written by Ellen Essman, J.D., OSU CFAES Government Relations

Just like there won't be snow flurries on Christmas this year, there was not a flurry of activity at the Statehouse over the last few months. That being said, we will be carefully following several ag-related bills that progressed in committees but have not yet been passed by the full body, as the calendar turns to 2024. Here's a summary of the bills we're watching.

H.B. 162—Agriculture Designations. [H.B. 162](#) was introduced by Representatives Roy Klopfenstein (R-Haviland) and Darrell Kick (R-Loudonville) on May 5, 2023, and was passed by the House in October, and had its first hearing in the Senate Agriculture and Natural Resources Committee on December 5. The bill would designate the following days and weeks to honor Ohio Agriculture:

- March 21 of each year as "Agriculture day;"
- The week beginning on the Saturday before the last Saturday of each February through the last Saturday in February as "FFA Week;"
- October 12 of each year as "Farmer's Day;" and
- The week ending with the second Saturday of March as "4-H Week."

H.B. 347—Farming Equipment Taxes. [This bill](#) was introduced by Representative Don Jones (R-Freeport) and referred to the House Ways and Means Committee in early December. The bill would change the way farmers claim a tax exemption on certain purchases.

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Currently, when an Ohioan engaged in farming, agriculture, horticulture, or floriculture is buying a product for “agricultural use,” they must provide the seller with an exemption certificate. This certificate comes from the Ohio Department of Taxation and relieves the seller of the obligation to collect the sales tax on behalf of the state. However, the Department of Taxation can later determine that the purchase does not qualify for exemption, and then the farmer would be expected to pay the tax.

H.B. 347 would slightly alter this current way of doing things when it comes to the purchase of certain vehicles and trailers. Under the bill, the purchaser could receive an agricultural use exemption for taxes on these vehicles if the purchaser shows the seller copies of the purchaser’s Schedule F—the federal income tax profit or loss from farming form—for three most recent preceding years. Alternatively, a farmer could obtain a certificate from the Department of Taxation verifying that they have filed a Schedule F for three years in lieu of providing the forms directly to the seller. Notably, the bill states that “no other documentation or explanation shall be required by the vendor or the tax commissioner” to prove that the purchase qualifies for the agricultural use exemption. The following vehicles and trailers would be included under the bill:

- Trailers, excluding watercraft trailers;
- Utility vehicles, (vehicles with a bed, principally for the purpose of transporting material or cargo in connection with construction, agricultural, forestry, grounds maintenance, land and garden, materials handling, or similar activities);
- All-purpose vehicles, (vehicles designed primarily for cross-country travel on land and water, or on multiple types of terrain, but excluding golf carts);
- Compact tractors (garden tractors, small utility tractors, and riding mowers).

H.B. 364—Agriculture (seed sharing). [House Bill 364](#) was introduced in the House by representatives Dave Dobos (R-Columbus) and Roy Klopfenstein (R-Haviland) on December 14. The bill would allow the Ohio Prairie Association to distribute milkweed seeds non-commercially to its members, with the intent of promoting habitats for pollinators like monarch butterflies.

The bill would legally define “non-commercial seed sharing” as the distribution or transfer of ownership of seeds with no compensation or remuneration. Also included in the definition are a list of situations that are *not* considered “non-commercial seed sharing,” including when:

- The seeds are given as compensation of work or services rendered;
- The seeds are collected outside of Ohio;
- The seeds are patented, treated, or contain noxious weed species or invasive plants.

H.B. 364 also includes a definition of “seed library,” which it defines as a non-profit, governmental, or cooperative organization or association to which both of the following apply:

- It is established for the purpose of facilitating the donation, exchange, preservation, and dissemination of seeds among the seed library's members or the general public.
- The use, exchange, transfer, or possession of seeds acquired by or from the non-profit governmental, or cooperative organization or association are obtained free of charge.

The bill would further exempt non-commercial seed sharing for the purposes of pollinator conservation, creating and conserving native habitats, and operation of a seed library from labeling, advertising, handling, and sales restrictions under Ohio law.

To further the goal of promoting pollinators and habitats, H.B. 364 would make changes to the requirements for maintaining toll roads, railroads, or electric railways. Current law requires managers of such thoroughfares to destroy a number of noxious weeds along the roadway or in right of ways. The bill would no longer require the destruction of Russian thistle, Canadian thistle, common thistle, wild lettuce, wild mustard, wild parsnip, ragweed, milkweed, or ironweed.

What are Your Plans for 2024?

By Garth Ruff, Beef Cattle Field Specialist

Source: <https://u.osu.edu/beef/2024/01/03/what-are-your-plans-for-2024/>

It's hard to believe that we are already hanging a 2024 calendar on the wall. 2023 has been a roller coaster ride at times across the board. We have seen several ups: record cattle prices, Jim Harbaugh caught in a cheating scandal, great hay making weather. However, with the ups come the downs: high input costs, a Buckeye loss to TTUN for the third time in a row, Joe Burrow's broken wrist, lower hay yields.

Early 2023 will be remembered by cattlemen for the record cattle prices that have continued to soften since September. In early November in a typically benign WASDE report, USDA raised their beef production projection 2% for 2024. This increase sent some shock through the markets. This increase in projected beef production is likely due to higher feedlot placements this fall due to weather. Look for this to be somewhat short lived as the cattle supply continues to be tight. While cattle prices have been softer since mid-September, the long-term outlook is still rather favorable as the cow herd continues to shrink.

At this point, I am optimistic going forward. A strong Replacement Female sale on Black Friday was an indication that there is demand for quality cattle with known genetics and there is greater willingness to pay for quality cattle than one may have thought given the greater scope of the economy.

As we retire the 2023 calendar what are you going to do to be successful in the cattle business in 2024. In my mind it comes down to three overarching themes: Producing

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the kind of calves that a buyer wants to buy, being more efficient with input costs where possible, and managing risk.

1) Produce the kind of cattle a buyer wants to buy. That statement seems like an oversimplification of the cattle business especially given the limited number of cattle available, but one that I see several producers struggle with. Perhaps there should be an added caveat to that statement – Produce the kind of cattle a buyer wants to buy without being discounted at the market.

In 2024 to achieve the above, attention must be focused on uniformity and quality of a calf crop. A 90-day breeding and calving season today is almost too long, given calf prices. There are numerous research studies that show that earlier born, older, heavier calves are more valuable than younger lighter calves born at the end of the season. A 60 or even a 45 day breeding and calving season will improve the uniformity of a calf crop and there potentially increase lot size.

Here in Ohio with smaller sized cow herds, lot size remains the greatest obstacle for many producers avoiding discounts when selling feeder cattle.

With regards to calf quality, everything starts with genetics of the cow herd and the bull. Be intentional when selecting or purchasing replacement females. Be even more intentional when buying a bull. Purchase a bull that has the genetic ability to improve the genetics of your herd. A bull purchase can have a decade long impact on calf value if retaining females.

2) Be more efficient with input costs. Interest rates are high. Can that new tractor or baler purchase wait? Should we take a harder look at that operating note? Can better stockmanship and management save some money on the back end? All questions that I think are worth consideration.

I have had several discussions about how this peak in the cattle cycle hasn't been as profitable on the cow-calf side as it was in 2014, even though cattle prices have been high. It all comes back to input costs. Consider the cost to operate in 2014 vs 2023. Fuel, trucking, machinery, fence, interest, veterinary costs have all significantly increased over time. Inflation could be the word of the year in 2023.

Hay and stored forage are often a necessary evil given our climate and stocking rates. Feed can amount to 70% of the cost in a cow-calf operation. Consider ways to optimize forage use.

Develop a budget and sharpen a pencil. A budget will provide guardrails for your operation. Utilize a balance sheet for more than doing your taxes, it can provide a financial snapshot at any point in time and be used as a decision making tool.

3) Manage risk. In the past I have written about various risk management programs that are available to producers. Programs such as Livestock Risk Protection, are viable tools given the value of cattle and volatility the market can bring at times. With high food costs, conflict in Europe and the Middle East, drought, and who knows what other curveballs are out there, protection against risk is key.

I also like to think about risk management as it relates to animal health and performance. Having a sound vaccination plan, practicing biosecurity, feeding quality mineral are all risk management tools against preventing open cows.

You are going to hear a lot about these practices to manage risk going forward as we begin dealing with new cattle diseases, specifically Theileria, that is transmitted by the Asian Longhorn Tick.

The small cow herd and subsequent calf crops of the next year or two have cause for optimism going forward; so long as farm finance, risk management, and calf quality and uniformity are at the forefront of producers minds. Have a safe and beef filled holiday season and a Happy New Year.

Ashtabula Broadband Survey- Now Live!

Source: www.go.osu.edu/ashtabulabroadband

Dear Friends,

As you may be aware, over the past several years we have been working diligently to improve Broadband Internet service to our residents in Ashtabula County. While much progress has been made with provider expansion and upgrades, a \$650,000 county investment in fixed wireless towers, and successful award of a \$2.5 million ARC Power Grant, there is still much work to be done and we are well aware that there are still many problem areas in Ashtabula County.

You can do two things to help us address those issues.

First, please complete this survey from your home computer:

www.go.osu.edu/ashtabulabroadband. It will help us compile factual data about the existing state of broadband in our county, and we will be able to use this information in the pursuit and submission of future grant applications. The survey should take no more than 10 minutes to complete.

Secondly, if you are lacking broadband service, please check the Ohio Broadband maps at <https://broadband.ohio.gov/view-maps/ohio-broadband-coverage-map>. If the map claims you have coverage, but it is not actually available in your area, please complete the challenge process by filling out the form here: <https://connectednation.org/ohio/feedback>

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These two actions you can take will directly help us shape the expansion of broadband internet services in the county and help assure we get all the areas of need. Please consider sharing a few minutes of your time to help us acquire this data which will be used extensively in the upcoming years as we compete for the large, but limited, amount of grant funds available.

J.P. Ducro IV
Ashtabula County Commissioner
440-576-3757
Cell 440-969-4914

New Dates for Northeast Ohio Small Farm Financial College Announced!

By: Andrew Holden & Lee Beers
Link: <https://go.osu.edu/NEOSFFC>

Small and beginning farmers in NE Ohio are encouraged to participate in the new in-depth farm management educational program! The college will consist of two Saturday courses to be held on the Saturday of February 3rd and the Saturday of February 10th, 2024. Both days will run from 9:00 AM – 3:00 PM with lunch included. Both days will be held at 4-H Camp Whitewood at 7983 S Wiswell Rd, Windsor, OH 44099. The cost for the college is \$100 per participant, with the option to bring an additional family/farm member for \$50. This program also qualifies attendees for the Ohio Department of Agriculture's Beginning Farmer Tax Credit Program. Those interested in receiving this credit would be subject to additional requirements and fees (More information is available later in this release and online). Those interested in participating in this college or those seeking more information are encouraged to check out our website at: <https://go.osu.edu/NEOSFFC>

This course will offer 10 hours of farm management education that will help start your farm on the path to financial success. The college is designed to help landowners examine potential ways to increase profits on their small acreage properties. The program is open to all new or aspiring farmers, new rural landowners, small farmers, and farm families looking for new ideas.

During this college, participants will be challenged to develop realistic expectations for their new farm business. They will receive information on getting started, identifying the strengths and weaknesses of their property, and developing a farm business plan. Information on farm finances, insurance, liability, labor and marketing will be covered during the college.

Instructors include OSU Extension Educators Andrew Holden from Ashtabula County and Lee Beers from Trumbull County, and David Marrison, Professor and Field Specialist in Farm Management, Interim Director for the Farm Financial Management & Policy Institute.

The two days will consist of four sessions:

Session I - Getting Started on Your New Farm Business

- Developing real-life expectations for your farm.
- Assessing your property and resources.
- Developing a farm business plan, including setting your family and farm mission, goals and objectives.
- Understanding farm business structures.

Session II- You Can't Measure What You Don't Track. Farm Recordkeeping, Budgets and Taxes.

- Recordkeeping for farm businesses.
- Using enterprise budgets to project farm income.
- Developing cost of production projections.
- Introduction to farm taxes.

Session III - Money, Money, Money! Managing your Small Farm's Finances

- Developing a family and farm balance sheet.
- Developing financial statements including cash flow and income statements.
- Managing family and farm income and expenses.

Session VI - The Legal Side of Farm Financial Management

- Legal instruments for farm financing.
- Loan options for small farms.
- Farm leases and contracts.
- Overview of risks on the farm.
- Liability insurance needs for small farms.

This two Saturday course will feature both live, in-person lectures, recordings from other state specialist, hands-on activities, take home assignments, and the ability to apply what is taught directly to your new or current farming operation.

Beginner Farmer Tax Credit Program

Created through House Bill 95 and signed into law on April 21, 2022, the Beginner Farmer Tax Credit Program offers two income tax credits beginning in tax year 2023 in following two categories:

Beginning Farmers

Beginning farmers who attend a financial management program will receive a tax credit for the cost of attending an approved farm financial management program. This college is an approved program.

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Asset Owners

Individuals/business that sell or rent farmland, livestock, buildings, or equipment to beginning farmers will receive a tax credit of 3.99% for one of the following:
In the case of a sale, the sale price.

In the case of a rental, the gross rental income that the individual or business received during the first three years of the rental agreement.

In the case of a rental through a share-rent agreement, the gross rental income received during the first three years of the share-rent agreement. A share-rent agreement is an arrangement by which, in exchange for the rented assets, the beginning farmer provides the owner of the assets with a specified portion of the farm products produced from the assets.

For more information on the Beginning Farmer Tax Credit Program, including eligibility criteria and how to apply, go to <https://agri.ohio.gov/programs/farmland-preservation-office/Beginning-Farmer-Tax-Credit-Program/Beginning-Farmer-Tax-Credit>

Those who would like to be eligible for this credit must complete some additional work and pay an additional \$200 to receive the certificate. More information on this or the course in general, is available online at <https://go.osu.edu/NEOSFFC> or by contacting Andrew Holden at Holden.155@osu.edu or calling 440-576-9008.

Upcoming Extension Programs

The following programs have been scheduled for NE Ohio farmers. Check back each week as more programs are added to the calendar

Northeast Ohio Small Farm Financial College

February 3rd & 10th 2024

Learn more or register at go.osu.edu/NEOSFFC

Private Pesticide/Fertilizer Applicator Training

January 18, 2024 – Trumbull County

February 14, 2024 – Geauga County

March 11, 2024 – Ashtabula County

March 28, 2024 – Online via Zoom

Register at Go.osu.edu/NEOPAT

Northeast Ohio Agronomy School

March 27, 2024 - Registration Opens Feb. 1st

Pruning Classes

March 2nd – Hartford Orchard LLC

March 30th – Sage's Apple Orchard

Northeast Ohio Agriculture

OHIO STATE UNIVERSITY EXTENSION
Ashtabula, Portage and Trumbull Counties



NORTHEAST OHIO SMALL FARM FINANCIAL COLLEGE

Small and beginning farmers are encouraged to participate in this new in-depth farm management educational program!

This course will offer 10 hours of farm management education that will help start your farm on the path to financial success.

Instructors include OSU Extension Educators Andrew Holden and Lee Beers, and Farm Management Field Specialist in, David Marrison.

This two Saturday course will feature both live, in-person lectures, recordings from other state specialist, hands-on activities, take home assignments, and the ability to apply what is taught directly to your new or current farming operation.

DATE: Saturday, February 3rd and Saturday, February 10th, 2024

TIME: 9:00 AM – 3:00 PM

LOCATION: 4-H Camp Whitewood
7983 S Wiswell Rd, Windsor, OH 44099

COST: \$100 per participant, \$50 per additional family member

Register here: go.osu.edu/NEOSFFC

Call Andrew Holden at 440-576-90089 with any questions!



CFAES

Topics:

Starting Your New Farm Business

Goals and Expectations
Mission Statements
Business Plan
Farm Business Structure

Recordkeeping, Budgets and Taxes

Enterprise Budgets
Projecting Farm Income
Cost of Production
Introduction to Farm Taxes

Managing Your Small Farm's Finances

Balance Sheets
Cash Flow Statements
Financial Statements
Managing Income and Expenses

The Legal Side of Farm Financial Management

Farm Financing
Loan Options for Small Farms
Farm Leases and Contracts
Risks on the Farm
Liability Insurance

Sponsors:

OSU Extension-Ashtabula & Trumbull Counties

OSU Beginner and Small Farms Program

Farm Financial Management and Policy Institute (FFMPI)

Risser Farm Management Fund

Bruns Insurance Services

CFAES

2024 Northeast Ohio Private Pesticide Applicator Re-Certification & Fertilizer Application Re-Certification Sessions

Private Pesticide Applicator Re-certification:

Does your Private Pesticide Applicator's License expire on March 31, 2024? If so, OSU Extension in Northeast Ohio has planned four pesticide re-certification sessions for producers. Each of these sessions will offer 3 credits for pesticide re-certification for CORE and All Categories (1-7). Private Pesticide Applicators are encouraged to choose the session which best fits their schedule.

Cost: \$40/Person

Fertilizer Applicator Re-Certification:

Does your Private or Commercial Fertilizer Applicators Certification expire soon? A one-hour session will be held after the pesticide session for those who need to renew their Fertilizer Application Certification.

Cost: \$10/Person

2024 Re-certification Programs:

- **Online via Zoom, Tuesday, December 14, 2023, 5:00 PM to 9:00 PM**
 - Pesticide starts at 5:00 PM, Fertilizer starts at 8:00 PM
- **Trumbull Co. Extension Office in Cortland, OH - Thurs, January 18, 2024, 5:00 PM – 9:00 PM**
 - Pesticide starts at 5:00 PM, Fertilizer starts at 8:00 PM
 - For more information call: 330-638-6783
- **Geauga Co. Extension Office in Burton, OH - Wed, February 14, 2024, 1:00 PM – 5:00 PM**
 - Pesticide starts a 1:00 PM, Fertilizer starts at 4:00 PM
 - For more information call: 440-834-4656
- **Ashtabula Co. Extension Office in Jefferson, OH – Mon, March 11, 2024, 1:00 PM – 5:00 PM**
 - Pesticide starts at 1:00 PM, Fertilizer starts at 4:00 PM
 - For more information call: 440-576-9008
- **Online via Zoom, Thursday, March 28, 2024, 5:00 PM to 9:00 PM**
 - Pesticide starts at 5:00 PM, Fertilizer starts at 8:00 PM



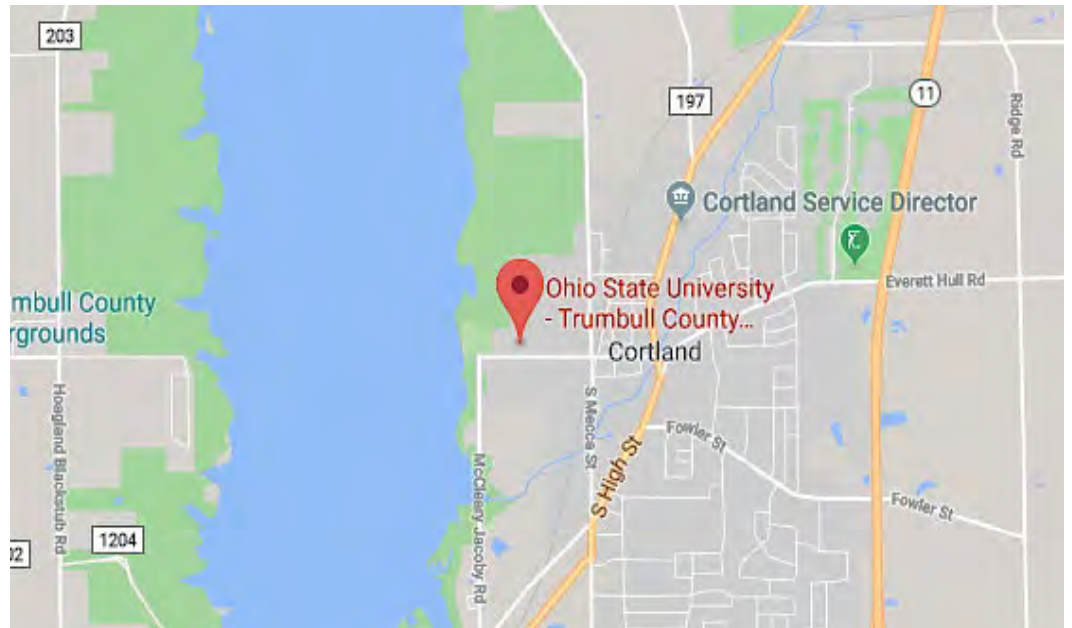
To register, please visit

[Go.osu.edu/NEOPAT](https://go.osu.edu/NEOPAT)



Trumbull County
January 18, 2024

Trumbull County
Extension Office
520 West Main
Street, Cortland,
Ohio 44410 330-
638-6783



Geauga County
February 14, 2024

Geauga County
Extension Office
14269 Claridon-Troy
Road, Burton, Ohio
44021
440-834-4656

Ashtabula County
March 21, 2023

Ashtabula County
Extension Office
39 Wall Street,
Jefferson, OH
44047
440-576-9008



2024 Northeast Ohio Private Pesticide Applicator Re-Certification & Fertilizer Application Re-Certification Sessions

If you are unable to register online, please fill out and mail in this form below to register for one of our 2024 in-person re-certification trainings. The registration fee is \$40/per person for the private pesticide applicator re-certification. The registration fee is \$10/per person for the fertilizer re-certification session. *Pre-registration is required 7 days prior to the session date.* An additional late registration fee of \$25 per person will be added for any registration received after the registration deadline listed below.

Name _____ Pesticide Applicator Number _____

Email address _____

Phone Number _____ County _____

Categories Needed for Re-certification _____

Session I will be attending (check one):

___ **Trumbull Co. Extension Office in Cortland, OH**
Thurs, January 18, 2024, 5:00 PM – 9:00 PM

___ **Geauga Co. Extension Office in Burton, OH**
Wed, February 14, 2024, 1:00 PM – 5:00 PM

___ **Ashtabula Co. Extension Office in Jefferson, OH**
Mon, March 11, 2024, 1:00 PM – 5:00 PM

Fee Required (check all the apply):

___ Pesticide Applicator Re-certification (\$40 pre-registration)

___ Fertilizer Applicator Re-certification (\$10 pre-registration)

___ Late Registration Fee (\$25-if applicable)

Total Fee Due \$ _____

Online registration is preferred
To register and pay online please
visit www.Go.osu.edu/NEOPAT

Please make check payable to OSU Extension and mail to:
Ashtabula County OSU Extension, 39 Wall Street, Jefferson, Ohio 44047

For more information call Andrew Holden at 440-576-9008 or Holden.155@osu.edu