CFAES OHIO STATE UNIVERSITY EXTENSION

Morrow County SCARLET & GRAY News

Volume 18 Issue 1 • January/February 2022

BQA Certification or Re-Certification

In today's market, it is important to take advantage of any and all opportunities that make our cattle more desirable to the buyer sitting in the stands. As of now, Wendy's restaurant, Tyson Foods and multiple auctions have announced that they will require producers to be certified in BQA in order to market their cattle or serve their product.

To learn more and become certified or re-certified, join us on February 15 at 6:30 p.m. or March 15 at 6:30 p.m. Both events will be held at the Ag Credit 2nd Floor Conference Room, 5362 US Hwy 42, Mt Gilead, OH 43338. To RSVP, call the OSU Extension Office - Morrow County at 419-947-1070 or email Carri Jagger, Ag & Natural Resources Educator, at jagger.6@osu.edu.

Morrow County Master Gardener Volunteers wanted

Share your love for gardening while giving back to our community!

LEARN: Master Gardener Trainees receive University level training in horticulture from Ohio State University Extension in the areas of botany, soils, trees, flowers, lawns, fruits and vegetables, entomology, pest management, and diagnostic skills. Trainees must complete a minimum of 40 hours of training.

CFAES provides research and related educational programs to clientele on a nondiscriminatory basis. For more information: go.osu.edu/cfaesdiversity.

GIVE: After training, new volunteers will work with each other in various activities in Morrow County to meet 50 hours of service their first year. Opportunities include answering horticulture questions that come in the office, educating local gardeners on plant selection or issues, helping kids maintain a community garden, and more. There's plenty of work to be done in our communities and you can be a part of it!

GROW: Master Gardeners enjoy the social aspect of learning together, volunteering together, and helping others in our county.

Master Gardener

JOIN! If you have an interest in gardening, want to learn more, and want to help your community grow, the Ohio State University Master Gardener Program is for you! Training programs will be: Every Monday in March and April, May 16 & 23, June 13 & 20, July 11 & 18, August 8 & 15 from 6:00 p.m. –9:00 p.m.

To learn more about the Master Gardener program please attend our informational meeting on Monday February 21st at 6:00 p.m. in the Ag Credit upstairs Conference room at the Morrow County OSU Extension Office. Please contact Carri Jagger with any questions at 419-947-1070 or jagger.6@osu.edu

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AGRICULTURE

Know your options before you raise hay next season

By Ed Brown, OSU Extension Educator ANR, Athens County

Over the last few months, we have been seeing food costs rise. At the same time, the cost of feeding your hay field has risen. Nitrogen prices are now at an all-time high.

While shopping for groceries, we can make choices as to what we will buy and what we will leave on the shelf. Maybe we put the prime rib back and get the ground round. These choices can be made quickly while standing in the grocery store aisle, but can we do this with our hayfields? The short answer is, yes.

Now that we are at the start of winter, you may have a few minutes to consider a plan for the next hay season. You may have more options than you think. The first step is to take a soil sample and see where things stand. This is a great time of year because the testing labs are less busy, and you have time to make a plan before everything gets going in the spring.

No hay

The first option is not to raise hay at all. Turn that field into a pasture and put the cows, sheep, or goats on it. Cattle, sheep, and goats are great at nutrient recycling. They eat, grow, and then leave nutrient deposits all over the place.

You may ask "what about feeding them through the winter? I need hay to feed my animals."

I would say, "Let someone else do the work and take on the added expense." Most people undervalue their hay. We've done the research. We know the numbers. Fescue hay, for example, has approximately 36 pounds of nitrogen, 14 pounds of phosphorus, and 48 pounds of potassium per ton of dry matter.

If you calculate cost per pound of each of those nutrients, you can calculate the value of a ton of hay just in nutrients. This is before you even add in the cost of equipment and labor. The added benefit is that the animals spread someone else's nutrients on your pasture.

Other sources

The second option is to look for alternative sources of nutrients. This may include poultry litter, pen-pack manure, dairy cleanout, or other manure-based waste. You can have the nutrient value tested or use the averages for that type of manure. Many of these are inexpensive or free, with most of the cost in hauling and spreading.

With this option, you will have to determine how much manure per acre you are spreading. Fortunately, we can teach you how to do this. Just contact your local extension office and ask for the directions. Just remember, we don't recommend spreading on frozen fields, as there is a potential for nutrient runoff.

No fertilization

A third option is to not fertilize at all. Depending on the current nutrient levels of your fields, this could draw them down and cut the quantity or quality of hay that you will make. It could also completely deplete the nutrients and cause grass dieback. It could also lead to more weeds becoming established. Some weed species thrive in less-than-ideal conditions.

If you choose this option, at the minimum, take a soil test and know where you stand going into next season.

Buying fertilizer

The final option is to go ahead and fertilize the fields. Before going out and buying some fertilizer, you're going to have to do a little math. Since we know the amount of nutrients that each bale of hay should contain, you can calculate the value of those nutrients. Add in the cost of labor and production and then set your hay price accordingly. You are ready for hay production.

With this option, make sure to get a soil test, book your fertilizer, and get ready when spring comes. Whatever option you choose, be sure to take some time this winter to evaluate your fields and your goals. Planning now and preparing for the next growing season will help you make the best decision as you feed your fields.

Ladies on the Land

Communicating and Negotiating Landowner and Tenant Issues with Ease

Do you own, lease, or manage land? Would an increase in confidence, improved communication skills, and helpful resources allow you to better navigate farmland leasing issues? If so, join this interactive farmland leasing workshop developed for women involved in all stages and aspects of agriculture!

The program will be held February 24 from 9:00 a.m. to 3:30 p.m. at the Ag Credit Building, 5362 US Hwy 42, Mt. Gilead, OH 43338. The cost of the program is $25 per person and includes all materials and lunch.

RSVP is necessary by calling 419-947-1070 or visiting go.osu.edu/ladiesontheland. Seating is limited to 40 participants.

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 your questions and concerns

OSU speakers include AG Law Specialist Peggy Hall and Extension Educators Chris Bruynis, Emily Marrison, Tony Nye, and Beth Scheckelhoff.

OSU Extension

Mid-Ohio Small Farm Conference

Sowing Seeds for Success

scheduled for March 12th

Do you own a few acres that you want to be productive but you're not sure what to do with it?

Do you have a passion for farming and turning your piece of this wonderful earth into a food producing oasis?

Do you own land or forest that you're not quite sure how to manage?

Do you want livestock but have questions about fencing and forage?

Do you raise or produce products that you would like to market and sell off your farm but you're not sure how to make it successful?

If you're asking yourself these questions you should think about attending the 2022 Small Farm Conference - Sowing Seeds for Success on March 12th from 8:00 a.m. – 3:30 p.m. at the Mansfield OSU Campus in Ovalwood Hall. The campus is just minutes from I-71 and US Rt 30.

Please visit: https://go.osu.edu/osufarmconference2022 for class and registration details or call OSU Extension Morrow County 419-947-1070.

AGRICULTURE

Pasture rental rates: do you know your price?

By Richard Purdin, OSU Extension, Adams County ANR/CD Educator

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

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

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

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

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

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

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

Livestock type: Animal Unit

Mature Cow with unweaned calf at side or heifer two years of older: 1.25

Bull, two years or older: 1.3

Young cattle, one to two years old: 0.8

Weaned calves or yearlings: 0.6

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

2. **Per acre rental method** is an easy and common method used by producers. In 2020 USDA, NASS Ohio field office reported that the average pasture rental rate equaled $26/ acre ranging from $17/ acre in southeast Ohio to a high of $50.50/acre West Central Ohio. USDA NASS also reported current pastureland value price for Ohio equaled $3,370, find more details at https://www.nass.usda.gov .

3. Pasture rental rates utilizing **yields and land capability from soil survey** considers soil productivity based on average yield and the amount of forage or feed one animal unit for 30 days. The productivity and suitability of soil for grazing can be found in the Ohio soil survey. Local Soil and Water Conservation districts can provide county soil ratings or go to https://websoilsurvey.sc.egov.usda.gov/ to learn more about your soil suitability rating. Rental rates can be based on seasonal cost and grazing period cost. Season cost takes in account the price of hay per ton and equivalent pasture value x soil survey yield.

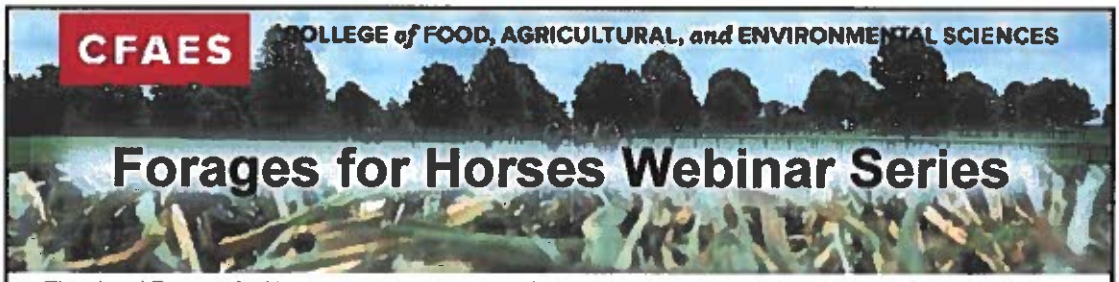
Have increased values of feed, cattle or fertilizer caused the value of rented pasture to change?

Example – $80/ton hay value or 40/ton pasture x 2.5tons/acre rating = $100/ac. Grazing period cost takes in account pasture value x soil survey yield and grazing period indicated in the soil survey divided by animal unit days also indicated in the soil survey. Example $40/ton pasture value x 2.5tons/acre x 60 days of grazing/150 animal unit days = $40/ac

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

To learn more about pasture rental lease agreements you can use the following resources:

- What's in Your Farmland Lease? A Checklist of Farmland Lease Provisions at https://u.osu.edu/morrowcountyag/2021/12/20/pasture-rental-rates-do-you-know-your-price/
- OSU Extension Fact Sheet FR-8, Establishing a Fair Pasture Rental Rate, 2006 at ohioline.osu.edu/factsheet/FR-8
- Maximizing Fall and Winter Grazing of Beef Cows and Stocker Cattle, Bulletin 872.1998. Ohio State University Extension



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 20th 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

Scan to Register!

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

CFAES provides research and related educational programs to clientele on a nondiscriminatory basis. For more information visit: http://go.osu.edu/cfaesdiversity

AGRICULTURE

Farmland values and cash rental rates in Ohio – will strong markets continue?

By Barry Ward, Leader Production Business Management - The Ohio State University College of Food, Agricultural, and Environmental Sciences, Ohio State University Extension

Farmland prices have strengthened in recent months and there are a number of key fundamentals that will likely continue to support land values in the near term. High crop prices and margins along with last year's COVID-19 related government payments and continued low interest rates have all contributed to stronger land markets. Higher production costs and recent minor decreases in crop prices may decrease profit margins this next year and take some strength out of the market but farmland will likely continue to see increases in value through the end of this year and into the next year. Similar factors have impacted cash rental markets in Ohio and will likely continue to pressure rental rates higher in the near term.

Recent data from the United States Department of Agriculture National Ag Statistics Service (NASS) August Land Values 2021 Summary shows Ohio Farm Real Estate increasing 3.9% from 2020 to an average of $6,600 per acre in 2021. Ohio Cropland (bare cropland) showed an increase of 5.3% from 2020 to 2021. Average Cropland value is $6,800 per acre in 2021 according to this survey. Pastureland value in Ohio increased 2.1% to $3,440 per acre in 2021. Average cash rents in Ohio increased 2.6% in 2021 to $160 per acre according to this survey. The National Ag Statistics Service (NASS) also summarizes average cash rental rates by county available through Ohio NASS: www.nass.usda.gov/ Statistics_by_State/Ohio/ Publications/County_Estimates/2021/OH_2021_ cashrent_CE.pdf

Each year, Ohio State University Extension (The Ohio State University College of Food, Agricultural, and Environmental Sciences) conducts an Ohio Cropland Values and Cash Rents

Survey. The Ohio Cropland Values and Cash Rents study was conducted from January through April in 2021. The opinion-based study surveyed professionals with a knowledge of Ohio's cropland values and rental rates. Professionals surveyed were rural appraisers, agricultural lenders, professional farm managers, ag business professionals, OSU Extension educators, farmers, landowners, and Farm Service Agency personnel.

Ohio cropland varies significantly in its production capabilities and, consequently, cropland values and cash rents vary widely throughout the state. Generally, western Ohio cropland values and cash rents differ from much of southern and eastern Ohio cropland values and cash rents. The primary factors affecting these values and rents are land productivity and potential crop return, and the variability of those crop returns. Soils, fertility, and drainage/irrigation capabilities are primary factors that most influence land productivity, crop return and variability of those crop returns.

Other factors impacting land values and cash rents may include field size and shape, field accessibility, market access, local market prices, field perimeter characteristics and potential for wildlife damage, buildings and grain storage, previous tillage system and crops, tolerant/resistant weed populations, USDA Program Yields, population density, and competition for cropland in a region. Factors specific to cash rental rates may include services provided by the operator and specific conditions of the lease.

According to the Western Ohio Cropland Values and Cash Rents Survey, cropland values in western Ohio are expected to increase in 2021 by 3.8 to 5.3 percent from 2020 to 2021 depending on the region and land class. Cash rents are expected to increase from 3.6 to 3.9 percent depending on the region and land class. For the complete survey research summary go to: https://farmoffice.osu.edu/farm-management-tools/farm-management-publications/cash-rents

This survey and the results are reflective of the thoughts of survey participants in early 2021. Recent farmland sales would lead us to believe that farmland value has likely increased more than the 3.8 to 5.3 percent that the summary indicates for 2021. Continued high crop prices along with relatively strong predicted yields throughout much of Ohio have lent more strength to farmland markets in Ohio.

Others survey results in the eastern Corn Belt may be useful in gauging the magnitude of Ohio farmland value change thus far in 2021. The Federal Reserve Bank of Chicago (7th Fed District) surveys ag lenders in their districts each quarter. (The 7th Fed District includes parts of Michigan, Indiana, Illinois, Wisconsin and all of Iowa.) Their survey in July showed the value of good farmland in their district had increased by 14 percent from July 1, 2020 to July 1, 2021. The mid-year survey conducted by the Illinois Society of Professional Farm Managers and Rural Appraisers of their members revealed an increase of 20% in farmland values from the beginning of 2021. While Ohio is not Illinois nor does Ohio sit in the 7th Fed District, these surveys may give some guidance on the level of change in farmland values in Ohio in 2021.

New woodland video series

Dave Apsley Ohio State Natural Resources Specialist has released a new series of videos on woodland boundaries featuring State Service Forester, Mark Rickey.

These videos are a great source of information on the importance of locating and maintaining woodland boundaries. They provide details on how to find evidence of their location and how to highlight the evidence once you locate it. Additional videos will be released in the coming months.

Videos and other woodland boundary resources can be found at:

http://go.osu.edu/boundaries

Planning for the Future of Your Farm Webinar Series

OSU Extension will host a virtual three part"Planning for the Future of Your Farm"webinar series on January 31, February 7, 21, & 28, 2022 from 6:30 to 8:00 p.m. This workshop is designed to help farm families learn strategies and tools to successfully create a succession and estate plan that helps you transfer your farm's ownership, management, and assets to the next generation.

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 and 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 featuring Peggy Hall & Robert Moore, Attorneys from the OSU Agricultural & Resource Law Program and David Marrison, Extension Educator for Coshocton County.

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.

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 February 10, 2021. More information and on-line registration can be obtained at go.osu.edu/farmsuccession

Contact information: David Marrison, 740-622-2265 or marrison.2@osu.edu

Planning for the Future of Your Farm Webinar Series
January 31 & February 7, 21 & 28, 2022
6:30 to 8:00 p.m. via Zoom

Pesticide Exams Scheduled

If you need to obtain a private pesticide license there are two exams scheduled for 2022 in Morrow County. March 8th at 9:00 am and April 5th at 9:00 am. Both exams are in the AgCredit Building second floor conference room. If you need study materials please call the Extension office 419-947-1070 and we can get those for you. If you would like to register for the an exam please go online to https://agri.ohio.gov/divisions/plant-health/pesticides/exam-registration. If you need help registering please call our office.

AGRICULTURE

Ohio Crop Enterprise Budgets – Projected Returns for 2022

By Barry Ward, Leader, Production Business Management, College of Food, Agricultural and Environmental Sciences, Ohio State University Extension

Each year, preliminary crop enterprise budgets are unveiled at the Farm Science Review which reveals our best estimates for costs and returns for the main row crops in Ohio for the upcoming year. With continued high crop prices projected for 2022 there is some optimism, however, higher costs will likely decrease profit margins to levels lower than 2021 margins.

Production costs for Ohio field crops are forecast to be higher compared to last year with higher fertilizer, seed, chemical, fuel, machinery and repair costs leading the way.

Variable costs for corn in Ohio for 2022 are projected to range from $477 to $583 per acre depending on land productivity. Variable costs for 2022 Ohio soybeans are projected to range from $266 to $302 per acre. Wheat variable expenses for 2022 are projected to range from $213 to $262 per acre. These are increases over last year of 19%, 18%, and 25% for corn, soybeans and wheat, respectively.

If the current grain prices and costs endure through next year, profit margins will likely be positive although higher costs may create losses for some producers. Grain prices currently used as assumptions in the 2022 crop enterprise budgets are $4.80/bushel for corn, $12.20/bushel for soybeans and $6.90/bushel for wheat. Projected returns above variable costs (contribution margin) range from $226 to $472 per acre for corn and $288 to $529 per acre for soybeans. Projected returns above variable costs for wheat range from $191 to $344 per acre.

Return to Land is a measure calculated to assist in land rental and purchase decision making. The measure is calculated by starting with total receipts or revenue from the crop and subtracting all expenses except the land expense. Returns to Land for Ohio corn (Total receipts minus total costs except land cost) are projected to range from $54 to $283 per acre in 2022 depending on land production capabilities. Returns to land for Ohio soybeans are expected to range from $166 to $393 per acre depending on land production capabilities. Returns to land for wheat (not including straw or double-crop returns) are projected to range from $99 per acre to $242 per acre.

Total costs projected for trend line corn production in Ohio are estimated to be $919 per acre. This includes all variable costs as well as fixed costs (or overhead if you prefer) including machinery, labor, management and land costs. Fixed machinery costs of $78 per acre include depreciation and other overhead. A land charge of $207 per acre is based on data from the Western Ohio Cropland Values and Cash Rents Survey Summary. Labor and management costs combined are calculated at $82 per acre. Details of budget assumptions and numbers can be found in footnotes included in each budget.

Total costs projected for trend line soybean production in Ohio are estimated to be $619 per acre. (Fixed machinery costs: $62 per acre, land charge: $207 per acre, labor and management costs combined: $53 per acre.)

Total costs projected for trend line wheat production in Ohio are estimated to be $541 per acre. (Fixed machinery costs: $36 per acre, land charge: $207 per acre, labor and management costs combined: $48 per acre.)

Current budget analyses indicates favorable returns for soybeans compared to corn or wheat but crop price change, harvest yields and other factors through fall and into summer of next year may change this outcome. These projections are based on OSU Extension Ohio Crop Enterprise Budgets. Newly updated Enterprise Budgets for 2022 have been completed and posted to the Farm Office website: https://farmoffice.osu.edu/farm-mgt-tools/farm-budgets

In addition to projected row crop budgets for 2022, there are newly updated forage budgets posted to our Farm Office site. These include Alfalfa Hay, Alfalfa Haylage and Corn Silage. Also recently updated are two Market Beef Budgets which include Market Beef Budget (Self-Fed) and Market Beef Budget (Bunk-Fed).

Are you MarketReady?

If you're interested in selling directly to restaurants, wholesalers, grocers, and customers, join us for MarketReady on January 26, 2022! This producer training will cover a wide variety of topics that will help you navigate the ins and outs of selling direct. All entrepreneurs are welcome.

This program will be at OSU South Centers in Piketon, Ohio and the cost is $25 per person. Cash and check can be sent to:

OSU South Centers
Attn: Anna Adams
1864 Shyville Rd.
Piketon, OH 45661

If you would like to pay by card, you may call prior to the event at 740-289-2071 x116. We will also accept payment at the door. Lunch will be provided. You can register at go.osu.edu/scmarketready2022. Deadline to register is January 21, 2022. If you have any questions, please contact Christie Welch at welch.183@osu.edu or Anna Adams at adams.2061@osu.edu.

Common ticks found in Ohio (L to R): blacklegged tick nymph, blacklegged tick female, blacklegged tick male, American dog tick female, American dog tick male, lone star tick female, lone star tick male

Submit a tick for research

The Parasite and Pathogen Ecology Lab is seeking ticks from all over the state of Ohio – from any host or environment and any time of year – to improve our understanding of ticks and tick-borne pathogens in Ohio and track the spread of the invasive Asian Longhorned tick.

We have two types of tick submission programs:

1. A research submission program for people who want to contribute to our research but do NOT want any information in return. This is a free program because students identify these ticks as time permits in off-peak seasons, and only select ticks are tested, so we do not provide any results to the submitter. The data helps us understand where certain ticks and tick-borne pathogens are in the state.

2. A diagnostic submission program for people who DO want a report returned on the species, stage, and risk of tick(s) they submitted in a timely manner. This is a fee-based service provided by trained staff costing $5 for the first tick and $2 per additional tick. (Note that your local health department may be able to provide identification for free.) Use this entry form to submit your order. On-demand pathogen testing services are coming soon, but are NOT available at this time.

Contact ticks@osu.edu if you have questions about submission.

Tick Submission Instructions

If the tick is attached, remove using tweezers (or a specialized tick removal tool) by grasping the tick closest to the skin and pulling gently upwards without twisting or yanking. Do NOT use petroleum jelly, nail polish, a hot match, or any other products as they are not effective. Be sure to kill the tick by placing it in rubbing alcohol, hand sanitizer, or the freezer.

Place the tick in a small plastic bag. If you have multiple ticks, those from the same host and location can be placed in the same bag but those from different locations or hosts must be separated. Optional: If you're holding onto ticks to submit as a batch, these bags can be stored in the freezer until you're ready to send.

Put the bag(s) in an appropriately sized mailing envelope with sufficient postage.

Include a piece of paper in the envelope with the following information (or complete in the entry form #2 above for paid service):

- Your name and phone number
- Nearest address or intersection where the tick was found
- Date the tick was found (month at minimum)
- What the tick was found on (i.e. cow, mink, dog, vegetation, etc.)

Mail to: Pesapane Lab, A101 Sisson Hall, 1920 Coffey Rd, Columbus, OH 43210.

AGRICULTURE

4-H

A New Year…An Updated Farm Balance Sheet

By Eric Richer, OSUE Fulton County

Many of us make New Year's resolutions as we turn the corner to a new calendar year. One of the best financial management resolutions you can make is to update your balance sheet in a timely and precise fashion. The balance sheet is a "snap shot" in time of your farm's financial position, including what assets you own and how they are financed. The balance sheet is also known as the net worth statement. When completed precisely and timely, the balance sheet and corresponding ratios can be a very valuable tool to determine farm financial health. The balance sheet objectively measures farm business growth, liquidity, solvency, and risk capacity.

Categorizing Balance Sheet Items

Balanced sheets are organized with two sides: assets and liabilities. The left side contains items categorized as assets and the right side contains liabilities. Assets are items owned by the farm business that contribute value such as cash or grain inventory. Assets also include items such as equipment or farmland that, although they are being financed, contribute to the general value of the farm business. These assets will be shown on the balance sheet with the liability or debt that needs to be paid, such as farmland with a mortgage or a tractor with a loan. Other liabilities listed on the balance sheet include outstanding financial obligations for farm expenses such as feed or fuel oil. In addition to financing with debt or liability, assets can be financed with equity, or a mix of equity and debt. Equity for financing is the debt-free capital (or cash) retained by the farm with no financial obligation.

The assets and liabilities on the balance sheet (including the financing of the assets) are used to determine the equity, or net worth, of the farm owner. The owner's equity is used by lenders and insurers to determine a farm business' value. There are two ways to calculate the owner's equity, or net worth. The first simply subtracts the liabilities from the assets:

Assets – Liabilities = Owner's Equity

The second calculation adds the owner's equity with liabilities to determine the assets:

Liabilities + Owner's Equity = Assets

Terms of Assets and Liabilities

Beyond the broad categories of either an asset or liability, a balance sheet categorizes items into "time compartments" or terms of useful life. Useful life is a term for the amount of time an item can be utilized for the farm business. Depreciation allocates the cost of this asset over its useful life. Both assets and liabilities can be categorized into current, intermediate, and long, or fixed, terms of useful life.

Assets – Current assets can be converted to cash in one year or less. Common current assets are cash, growing crops, harvested crop inventory, market livestock, accounts receivable, and other similar items. Intermediate assets have an assumed useful life or depreciable value of one to ten years. Common intermediate assets are breeding livestock, machinery and equipment, titled vehicles, and not-readily-marketable bonds and securities. Long term, or fixed, assets are

typically permanent items with value—depreciable or not—for more than ten years and include farmland, buildings, farmsteads, and other similar items.

Liabilities – Current liabilities are obligations that are due and payable in the next twelve months. Most common current liabilities include accounts payable (bills), credit card bills, operating lines of credit, accrued interest, and the current portion of principal on loans due this year. Intermediate liabilities are obligations that due to be paid back within one to ten years and are usually associated with intermediate farm assets on the left side of the balance sheet. Common intermediate liabilities are the principal remaining on machinery and equipment loans or breeding livestock purchases. Finally, long term, or fixed, liabilities are debts with terms greater than ten years like the principal balance remaining on a farmland or building mortgage.

Assets: Market Value vs. Cost Value

The asset side of the balance sheet may have two columns for value: market and cost. Both values should be on a balance sheet to help the farmer and farm advisors, and indicate changes to the owner's equity.

Market value – Today's market values minus selling costs are used to determine market value. For example, a fully depreciated 15-year-old tractor certainly has a current market value greater than zero, especially in today's environment. A realistic current market value for this tractor can be obtained with an appraisal, or by looking at current sales of similar tractors online. Similarly, farmland bought 30 years ago likely has a different current market value today. In general, lenders may prefer the use of current market values in a balance sheet for asset valuation.

Cost value – The net book value, or the cost of the item minus accumulated depreciation, is the cost value. For example, a fully depreciated 15-year-old tractor has a cost value of $0 in a cost-based balance sheet. No appraisal is needed, only record the cost minus accumulated depreciation. Farmland (a non-depreciable, long term asset) purchased 30 years ago has a balance sheet value of the purchase cost. In general, accountants prefer cost value balance sheets as a more clear reflection of business success, based on business decisions rather than inflation, depreciation, or appreciation of investments.

In a precisely completed balance sheet, the cost value and the market value columns usually produce different total asset values.

Keys to Completing the Balance Sheet

Several keys can help farmer improve their accuracy, effectiveness, and efficiency for completing year-end balance sheets.

- Complete the balance sheet on the same date each year, usually as of December 31st. The information will never be more accurate than immediately after the end of the year.
- Items like investment/retirement account balances or principal loan balances make take several weeks to arrive unless you use online accounts; nevertheless, December 31st is the reference date you should use.
- Inventory all assets, including standard weight and measure units (ie. Lbs, head, bushels, bales, etc).
- Utilize current market prices for crop and livestock inventories.
- Calculate cost value for growing crops.
- Include government payments and insurance indemnities yet to be received in accounts receivable.
- Apply conservative breeding livestock values, avoiding large year-to-year changes.
- Maintain a separate, easy-to-update depreciation schedule for depreciable assets like equipment.

Balance Sheet Tools

Several methods for completing balance sheets are available, including hardcopies like the Ohio Commercial Farm Account Book available through your local Ohio State University Extension office, spreadsheet-based software programs with templates and accounting formulas, or accounting software linking balance sheet values with online resources. Ohio State University (OSU) Extension has a Microsoft Excel® spreadsheet-based balance sheet with farm templates that can be found at https://go.osu.edu/BalanceSheet. The most important aspect is timely and accurate entries, regardless of the method used for creating the balance sheet. Each method has drawbacks and advantages and the choice of computer versus paper based systems usually comes down to personal preference.

Balance Sheet Ratios to Evaluate Financial Health

A balance sheet is an accounting statement needed by a farmer to evaluate his or her financial health. An income statement and a statement of cashflows are also needed to provide the entire financial picture. These three statements can be used with the Farm Finance Scorecard available online by searching the University of Minnesota's Center for Farm Financial Health.

The scorecard uses these three accounting statement to determine financial ratios and measurements to benchmark a farm operation against acceptable industry standards.

An annual comparison of the same farm, referred to as a vertical analysis, can be used to evaluate the health of a balance sheet. With vertical analysis, one year's balance sheet totals can be added to a spreadsheet with entries from previous years for comparison. Additionally, the spreadsheet would be used for upcoming years to continue the vertical analysis. This analysis does not benchmark a farm against the industry but, instead, shows the growth achieved and trends developed by the farm over time.

2021 Morrow County 4-H Volunteers

Thank you to the following 2021 Morrow County 4-H volunteers:

FIRST YEAR: Emma Artrip, Jennifer Barga, Lisa Duckworth, Rebecca Duckworth, Andrea Franks, Manny Heilman, Stacie Leffler, Amanda Meadows, Samantha Sayers, Jamie Schaad, LeeAnn Shirley, Justin Smith, Jessica Teaters;

SECOND YEAR: Jessica Diller, Andrea Mattix, Shelby Perkins, Danielle Reyna Davis, Brianna Van Horn;

THIRD YEAR: Kimberly Anthony, Heather Clapham, Fethar Dell, Erin Hall, Abigail Kelly, Christina Keever, Shannon Lasser;

FOURTH YEAR: Kari Adams, Brittany Arnold, Brent Bockbrader, Tolly Bockbrader, Kathy Dudley, Curtis Grimm, Mary Hughes, Sandy Kovacs, Charles McGee, Rachelle Newson, Christy Orr, Candala Rogers;

FIFTH YEAR: Jennifer Alexander, Ben Davis, Laura Fiant, Daniel Fisher, Catherine Gossett, Robin Jordan, Candi Rollins, Sarah Shaffer;

SIXTH YEAR: Erin Bender, Marcie Chamberlain, Melody Franklin, Lora Hamilton, Jacklynn Johnson, Robin Munday, Bridget Whetnall, Peggy Wolf, Tasha Zornes;

SEVENTH YEAR: Linda Bowman, Megan Davis, Stacy High, Justina Keckler, Mary Meimer, Rebecca Miller;

EIGHTH YEAR: Kelly Beck, Matthew Beck, Terri Foster, Vanessa Gingerich, Kortney Huvler, Robin Jordan, Martha Wall;

NINTH YEAR: Darren May, Cherie Smith;

TENTH YEAR: Ashley Smith, Kathie Townsend;

ELEVENTH YEAR: Tracy Gray, Brigette Kanagy, Emily Leibengood;

TWELTH YEAR: Angie White;

THIRTEENTH YEAR: Judy Mayer;

FOURTEENTH YEAR: Dale Clinedinst, Loren Coleman-Cronewett, Robin Conrad, Alea LaCroix, Florence Smith;

FIFTEENTH YEAR: Darla Clinedinst, DeAnna Collins, Tammy Cooper, Tonya Mason

SIXTEENTH YEAR: Lisa Beck, Gena Dutton, Russ Mayer, Jason Ruhl;

SEVENTEENTH YEAR: Sue Miller, Martha Osborne, Mike Wilgus;

EIGHTEENTH YEAR: Candida Doubikin, Mike Ruhl, Jana Worner;

NINETEENTH YEAR: Sheila Beck, Matt Brinkman, Shelly Peak;

TWENTIETH YEAR: Robin Brandum;

TWENTY- FIRST YEAR: Peggie Van Horn;

TWENTY SECOND YEAR: Missy Kidwell;

TWENTY-THIRD YEAR: Lynn Fraizer; Kim Hessey, Linda Hill, Julie Logan;

TWENTY-SEVENTH YEAR: Leontine Van Dyke;

THIRTIETH-FIRST YEAR: Carol Holsinger, Renee Ness

THIRTY-SECOND YEAR: Betty Brandum;

THIRTY-THIRD YEAR: Charlene Pace;

FOURTY-FOURTH YEAR: Betty May, Steve May

FIFTY-SEVENTH YEAR: Gene Dumbaugh;

FIFTY-EIGHTH YEAR: Jan Johnson;

SIXTY-SECOND YEAR: Bill Hershner

OSU EXTENSION CALENDAR OF EVENTS

JANUARY 2022

20 4-H Horse & Pony Committee, 7:30 p.m., Ag Credit Building Conference Room
25 4-H CARTEENS, Ag Credit Building Conference Room, 6:30 p.m.
26 4-H Advisor Mandatory Kick-Off Meetings, 10 a.m., 3:30 p.m., or 7 p.m., Ag Credit Building Conference Room
27 Sr. Fairboard Meeting, 7:30 p.m., Fairgrounds

FEBRUARY 2022

1 4-H Advisor Mandatory Kick-Off Meetings, 10 a.m., 3:30 p.m., or 7 p.m., Ag Credit Building Conference Room
2 2022 Ohio Weed University Program, 9-4 p.m., Ag Credit Building Conference Room
7 Jr. Fairboard Meeting, 7 p.m. Fairgrounds
9 Ohio 4-H Conference Registration Due
10 Pork Producers Meeting, 7 p.m., Ag Credit Building Conference Room
14 Pesticide/Fertilizer Recertification, 9 am-1 p.m., Ag Credit Building Conference Room
15 BQA Re-Certification & Certification, 6:30 p.m., Ag Credit Building Conference Room
17 4-H Horse & Pony Committee, 7:30 p.m., Ag Credit Building Conference Room
21 Master Gardener Recruitment Class, 6 p.m., Ag Credit Building Conference Room
24 Sr. Fairboard Meeting, 7:30 p.m., Fairgrounds
24 Ladies on the Land Workshop, 9 am-3:30 p.m., Ag Credit Building Conference Room

MARCH 2022

1 Manage Your Money Program, 6-8 p.m. at the Community Services Room, Building B, Mt. Gilead
6-12 Ohio 4-H Week
7 ServSafe Food Protection Manager Certification Program, 9-3 p.m., Ag Credit Building Conference Room
7 Jr. Fairboard Meeting, 7 p.m. Fairgrounds
12 Ohio 4-H Conference – Greater Columbus Convention Center (Reg. due February 9th)
15 Cake Decorating 101 Registration Due
15 BQA Re-Certification & Certification, 6:30 p.m., Ag Credit Building Conference Room
17 4-H Horse & Pony Committee, 7:30 p.m., Ag Credit Building Conference Room
17-20 Ohio Beef Expo, Ohio Expo Center, Columbus
19 Youth Poultry Clinic, ATI Wooster (Tentative)
19 Cake Decorating 101, Ag Credit Building Conference Room, 10 a.m. or 1 p.m.
22 4-H CARTEENS, Ag Credit Building Conference Room, 6:30 p.m.
23 Pesticide/Fertilizer Recertification, 5:30-9:30 p.m., Ag Credit Building Conference Room
24 Sr. Fairboard Meeting, 7:30 p.m., Fairgrounds