Newest Member of the Harvest NY! Team

By: Beth Dahl

Dairy Modernization Specialist

Beth is a native of New Hampshire where she became involved in the 4-H dairy program at an early age. Her passion for the dairy industry led her to SUNY Cobleskill where she focused on AgriBusiness, and later to Cornell where she majored in dairy science with additional focus in communications. She spent two years working for Dairylea Cooperative with dairy risk management services; educating northeast farmer members on utilizing futures market-based milk and feed pricing tools. Most recently, she oversaw calf and heifer care on a large dairy in Utah, focusing on improving operations, cost control, and maximizing youngstock performance. Her position is part of the new Harvest NY! team, and will be based in the CCE Warsaw office. As the Dairy Modernization Specialist in WNY, she will provide farm visits and educational outreach focused on helping dairy farmers identify opportunities and connecting them with industry resources to improve profitability and productivity, and address farm business strategic planning.

Contact:
607.592.5345; aed49@cornell.edu
Office: CCE Wyoming Co.
Faculty Advisor: Dr. Thomas Overton

Focus Points

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Mission Statement

The NWNY Dairy, Livestock & Field Crops team will provide lifelong education to the people of the agricultural community to assist them in achieving their goals. Through education programs & opportunities, the NWNY Team seeks to build producers’ capacities to:

- Enhance the profitability of their business
- Practice environmental stewardship
- Enhance employee & family well-being in a safe work environment
- Provide safe, healthful agricultural products
- Provide leadership for enhancing relationships between agricultural sector, neighbors & the general public.
TIMpte HOPPERS


99 Western Star 4944SX. CAT 3406E 600 h.p., diesel, eng. brake, Chalmers susp., 800 miles, 22.5 on alumi., 277,000 lbs., 5-axle, 20,000/IA, 46,000/RA, hard to find, stk# 3821, $49,900.

2011 Mack MR688S. Mack diesel, auto, Haulmax susp., 160,280 miles, 22.5 tires, 209" w/b, T/A, 20,000/IA, 46,000/RA, D/F, very clean, stk# 3994, $33,500.

2000 Sterling LT7613 6 Axle Dump. CAT 3406E 475 h.p., 8LL trans., 571,000 miles, 20,000/IA, 46,000/RA full locking R/A, stk# 3874, $60,000.

2005 Freightliner FLC10242ST w/60" Condo Sleeper. Cummins, 414.3 h.p., diesel, 15 spd, C/O, eng. brake, air ride, 22.5 on alumi., 227,000 lbs., T/A, 10,000/IA, 40,000/RA, stk# 4020, Export Price: $13,500.

MANY MAKES

2007 Mack R600. Mack E9 550 h.p., diesel, 9 spd., Comeback susp., 869,807 miles, 22.5 on spoke, T/A, 14,000/IA, 44,000/RA, D/F, many years & models from 1978-2007 Mack in stock, stk# 3722, $15,900.

2002 Mack RB688S. Mack E7 350 h.p., diesel, ILL trans., eng. brake, Comeback susp., 309" w/b, 22.5 on spoke, triaxle, 20,000/IA, 46,000/RA, 109,629 miles, D/F, very clean, low miles, stk# 4199, $36,500.

2004 Mack Vision CX613. Mack E6 460 h.p., AC40 diesel, 18 spd., eng. brake, air ride, 216" w/b, 22.5 on alumi., T/A, 14,000/IA, 44,000/RA, stk# 3911, 91,918 miles, very clean, heavy spec, stk# 4137, $32,900.

2004 Volvo VNL64. CAT 387 530 h.p., auto. Hend susp., 2.5 ratio, 20,000/IA, 46,000/RA, 72,800 miles, McQueen 25 y/o, excellent former town truck, super clean, stk# 3942, $21,995.

2009 Freightliner FL112. 101 C/O1000 h.p., diesel, auto, Chalmers susp., 170,345 miles, 22.5 on all, steel, 209" w/b, T/A, 13,220/IA, 46,000/RA, stk# 4117, $29,800.

2005 Mack Granite CV713 Dump Truck. Mack AC460, 18 spd., 40,000/IA, 46,000/RA, air ride, 22.5 on alumi., T/A, 14,000/IA, 40,000/RA, 41,085 miles, clean truck, stk# 4161, $38,500.

2004 Mack Vision CX613 w/60" Flat Top Sleeper. Mack AC460, diesel, 13 spd., eng. brake, air ride, 224" w/b, 22.5 on alumi., T/A, 12,000/IA, 40,000/RA, 40,103 miles, in stock, stk# 4172, $19,900.

LITTLE HOPPERS

1999 Western Star 4964SX. CAT 3406E 600 h.p., diesel, eng. brake, Chalmers susp., 800 miles, 22.5 on alumi., 277,000 lbs., 5-axle, 20,000/IA, 46,000/RA, hard to find, clean, stk# 3816, $49,900.

2004 Peterbilt 357. Cummins M11 430 h.p., diesel, ILL trans., Hend susp., 271" w/b, 22.5 tires, 20,000/IA, 46,000/RA, 204,944 miles, REX 11CV mixer w/booster axle & 2 steerable air lift bags, stk# 4189, $32,900.

50' FLC, FLD Columbia


2007 Peterbilt 367. CAT C15 475 h.p., ILL trans., 364,385 miles, eng. brake, air trac susp., 3.70 ratio, all alum. wheels, 20,000/IA, 46,000/RA full locking R/A, stk# 3874, call.

2008 Peterbilt 367. CAT C15 475 h.p., ILL trans., 196,580 miles, eng. brake, air trac susp., 3.70 ratio, all alum. wheels, 20,000/IA, 46,000/RA full locking R/A, stk# 3874, call.

1998 Mack CL713. 460 h.p., Jake Brake, ILL manual, 20,000/IA, 44,000/RA, Cameback susp., D/F, 1 air liftaxle, 227,000 miles, flatbed being removed, stk# 4103, $35,000.

2006 Sterling LT9202. Det. 14, 513 h.p., diesel, 8LL trans., eng. brake, Haulmax susp., 273,552 miles, 16 length, 24.5 on alumi./steel, 209" w/b, tri-axle, 20,000/IA, 46,000/RA, alum. comp., stk# 3981, $54,500.

2003 Mack GR688S. Mack E7 350 h.p., diesel, ILL trans., eng. brake, Comeback susp., 220" w/b, 22.5 on spoke, tri-axle, semi, 20,000/IA, 46,000/RA, 109,629 miles, D/F, very clean, low miles, stk# 4199, $36,500.

2000 Lufkin ULD-36, 38x66 wrecker, 46' inside ht, spring susp., steel comp., 22.5 on alumi., frameless, like new, ready for work, delivery avail., stk# 3927, $29,500.

1991 Ford L8000. CAT 3406, diesel, 13 spd., eng. brake, 22.5 on spoke, T/A, 312,389 miles, Schwinge 900-98 concrete pump. good running & functioning truck, exporters welcome, stk# 4179, $26,500.

2004 Mack Vision CX613 w/60" Flat Top Sleeper. Mack AC460, diesel, 13 spd., eng. brake, air ride, 224" w/ 22.5 on alumi./steel, T/A, 12,000/IA, 40,000/RA, 40,103 miles, clean truck, stk# 4161, $38,500.

2000 Freightliner FL112. CAT C10 1000 h.p., diesel, auto, Chalmers susp., 170,945 miles, 22.5 on all, steel, 209" w/b, T/A, 13,220/IA, 46,000/RA, stk# 4117, $29,800.
Feeding Oat and Sorghum Silages

By: Bill Verbeten

With nearly half of the haylage lost to armyworms and the drought in western New York, many farmers planted oats, sorghums, and sorghum-sudangrasses for emergency silages. As farmers prepare to feed out these alternative silages it’s important to match the forage quality to livestock needs. First and foremost the silages need to be sampled and sent to the lab for analysis of CP, NDF, NDF digestibility, EE, and Ash before feeding them. It is also important to continue to sample and analyze these silages at least once a month as they are fed.

Oat Silage

The forage quality of oat silage is dependent on the growth stage at harvest, Figure 1. Oats harvested in the vegetative or boot (seed heads beginning to emerge) growth stages will be very high quality, with CP often over 20%, and can be fed as a replacement feed for the lost haylage. If the oats were harvested when the seed heads were fully emerged (heading, milk, and dough growth stages) the silage will still make acceptable feed for heifers, dry cows, and beef animals.

Figure 1: Forage Quality of Oat Silage with Increasing Maturity.

Adapted from Cutting Date Affects Oat Forage Yield and Quality, available at http://www.agronext.iastate.edu/showitem.phpid=195

Sorghum Silages

Sorghum, sorghum-sudangrass, and brown-mid-rib (BMR) variants of each generally have similar forage quality to corn silage, but delaying harvest will result in a lower quality feed. Sorghum silages have higher CP than corn silage if harvested by the milk growth stage (green seed heads with milky starch), while sorghum-sudangrasses should be harvested by the boot stage for high quality. Work by Tom Klicer in eastern New York has shown that when high rates of nitrogen fertilizer are applied to sorghum-sudangrasses (up to 250 lb of N per acre per harvest) the CP can increase to nearly 20% if harvested by the boot stage. BMR varieties have increased NDF digestibility (5-10% of NDF) compared to non-BMR varieties of sorghum and sorghum-sudangrass.

A lot of triticale was planted this fall for a spring harvest. Look for a future Ag Focus article for more details on winter triticale management.

I’ve relaunched my forage management blog at http://billsforagefiles.blogspot.com/ I’ll be writing about a wide range of topics so be sure to check it out.
Corn Congress 2013

- How did Corn Respond to Seeding Rates in On-Farm Field-Scale Studies?, Bill Cox, Cornell Agronomist
- Corn Disease Update, Gary Bergstrom, Cornell University Plant Pathologist
- Yield Monitors, Manure and Fertilizers for Corn, Quirine Ketterings, Cornell University Nutrient Management
- From Spring Frost to Summer Drought: What's up with the Weather?, Jonathan Comstock, Cornell University
- Herbicide Product Update for Weed Control in 2013, Russ Hahn, Cornell University Weed Scientist
- Western Bean Cutworm is here to stay…Status and Implications?, Keith Waldron, NYS IPM Program
- Attack of the Armyworms!, Mike Stanyard, Cornell Cooperative Extension, NWNY Team

Over 40 Ag. Industry Exhibitors will be present to answer all your questions on the latest technology and innovations!

DEC Recertification points & Certified Crop Advisor Credits pending

January 16, Clarion Hotel, Batavia
January 17, Holiday Inn, Waterloo

Please make reservation by contacting:
Cathy Wallace: 585.343.3040 x138 or cfw6@cornell.edu

RESERVATIONS MUST BE RECEIVED BY:
January 9, 2013

Western New York Energy LLC

Corn Growers and Distillers Grain Users

We are now offering trucking between our ethanol plant and your farm through our new transportation subsidiary, Shelby Transportation, LLC. Give us a call for an on-farm corn bid or a delivered DDG price, and remember, we offer payment to growers within 2 business days.

Also ask us for a quote for your other commodity trucking needs. Please call for more information:

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Distillers Grain: (315) 247-1286
Shelby Transportation: (585) 798-6696
Given the shortage of hay and/or the price, this year it is more important than ever to forage test and allocate feed appropriately. The information below walks you through the steps to determine the feed required to meet the nutrient requirement of the mature cow herd. The main driver in determining nutrient requirements is body weight. Accurately knowing the body weight of your cows will help assure that you do not underfeed or overfeed your herd. Your local cooperative extension office can assist you with forage testing and interpretation of the results.

A cow will eat approximately 2.2% of her body weight in dry matter. Therefore a 1320 lb. cow will consume 29 lb. of dry matter. Using the table below a 1320 lb. dry (non-lactating) cow requires a daily intake of 1.9 lb. of crude protein (CP) and 12.5 lb. of TDN (Total Digestible Nutrients). The hay you have tested is 7.6% CP and 59% TDN.

You then need to calculate whether the feed you have sampled will meet the nutrient requirements of the dry cow. The table above takes you through the calculations. The results show the balance of CP is 0.3 lb. and TDN is 4.6 lb. As the balance is positive, this hay will meet the CP and TDN requirements of the dry cow.

The (chart on page 7) calculations have been made using the dry matter of the feed. To calculate the amount of hay you should feed on an as fed basis, divide the feed required on a dry matter basis (#3) by the dry matter of the hay (#12). Under this scenario you can expect this cow to consume 31 lb. of hay/day.

It’s important to realize that while we would expect this cow to eat 31 lb. of feed/day, there may be factors that reduce her intake. Unpalatable feeds such as caused by mold, may reduce her intake. You must also allow for waste. Depending on your feeding system, you might deliver the appropriate amount of feed, but if 20% is wasted, she will only be eating 80% of her requirements.

Many factors will affect the nutrient requirements of the cow. If she has no shelter or windbreak, she will need an additional 10% TDN/day. Additional factors include wet and muddy conditions, a body condition lower than 5.0, lactation, and bad teeth. Requirements will increase for cows younger than 5 years old. Also this exercise does not address mineral requirements. For more information on balancing feed rations for cows contact your local nutritionist or Cornell Cooperative Extension office, http://www.ansci.cornell.edu/beef/index.html.

<table>
<thead>
<tr>
<th>Daily TDN &amp; crude protein (CP) requirements of beef cows</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stage of production</td>
</tr>
<tr>
<td>Dry</td>
</tr>
<tr>
<td>-----------------</td>
</tr>
<tr>
<td>Frame size 6 (1250 lb. cow)</td>
</tr>
<tr>
<td>12.4 (53)</td>
</tr>
<tr>
<td>Frame size 7 (1320 lb. cow)</td>
</tr>
<tr>
<td>12.5 (53)</td>
</tr>
<tr>
<td>Frame size 8 (1400 lb. cow)</td>
</tr>
<tr>
<td>13.1 (53)</td>
</tr>
</tbody>
</table>
Determining the energy and protein requirements of the beef cow

<table>
<thead>
<tr>
<th>Estimate Forage Demand</th>
<th>Value</th>
<th>Formula</th>
<th>Your Farm</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Animal weight, lb.</td>
<td>1320</td>
<td></td>
<td>__________</td>
</tr>
<tr>
<td>2. Predicted dry matter intake (pDMI), % of body weight</td>
<td>2.2</td>
<td>Weight (#1)x pDMI (#2) ÷100</td>
<td>__________</td>
</tr>
<tr>
<td>3. Feed required, dry matter basis (FRDMB), lb.</td>
<td>29</td>
<td>_</td>
<td>__________</td>
</tr>
</tbody>
</table>

**Determine protein balance**

| 4. CP of feed, % | 7.6 | FRDMB (#3) x CP (#4) ÷100 | __________|
| 5. Protein intake (PI), lb. | 2.2 | _ | __________|
| 6. Protein requirement (PR), lb. | 1.9 | PR (#6)-PI (#5) | __________|
| 7. Balance, lb. | 0.3 | _ | __________|

**Determine energy balance**

| 8. TDN of feed, % | 59 | _ | __________|
| 9. TDN intake (TDNI), lb. | 17.1 | FRDMB (#3) x TDN (#8) ÷100 | __________|
| 10. TDN requirement (TDNR), lb. | 12.5 | _ | __________|
| 11. Balance, lb. | 4.6 | TDNR (#10)-TDNI (#9) | __________|

**Determine daily feed, as fed basis**

| 12. Dry matter of feed (DM) | 92.8 | FRDMB (#3) ÷DM (#12) ÷100 | __________|
| Feed required, as fed basis, lb./hd/day | 31 | _ | __________|

**ATTENTION DAIRY FARM OWNERS AND MANAGERS**

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SATURDAY, DECEMBER 8TH AT 12PM
4692 WILDER ROAD, WARSAW

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RSVP BY PHONE: 716-258-0607 (Lori Wick)  RSVP BY EMAIL: CozyCalf@gmail.com

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Cozy Calf Company... Taking your future seriously, today.
Cow comfort is a hot topic in the dairy industry and has been shown to have a profound influence on herd health and performance. Cow comfort is defined as the environment on which a cow depends to reach her full genetic potential and efficiently utilize the nutrients with which she is supplied. In the northeast we have great history and tradition in the dairy industry; however this also means outdated facilities that often result in stress factors surrounding the cow in her environment. Often these stress factors come in the form of improper neck rail placement, or stalls that are too narrow or too short, all of which can both increase the likelihood of disease and inhibit milk production potential over time.

Unfortunately, correcting deficiencies in stall design can be costly and may still result in a compromised facility. For example, because the footprint of a facility is fixed if one wanted to widen stalls the only option would be to decrease the overall number of stalls. Moreover renovating stalls to be wider often results in obstructions in the front of the stall because many stall dividers provide structural support and cannot be removed. This restricts lunge space limiting stall use. Conversely, if stalls need to be longer space must be taken from the alley which can create problems with equipment or the movement of animals. Both scenarios can be frustrating, especially when you consider the investment required.

Despite these setbacks there are solutions that can improve cow comfort in older facilities; you just have to think outside the box. Consider this: many stalls are inadequate because cows have progressively gotten bigger with improved genetics. This larger Holstein has become unsuitable for the traditional sized stall. Habitually, one considers ways to change the stall. However it may be worth considering a change in breed. Because stall dimensions are based on cow size, the smaller stature of a Jersey cow makes them more suitable for a traditional sized stall. Using a smaller animal instead of a larger stall allows producers to maintain the current number of stalls and improve cow comfort. In addition, Jersey cows also have other desirable traits including increased resilience to lameness, higher percent components, improved reproduction, and improved feed conversion efficiency. In the northeast we continue to struggle with lameness, most likely due to a wetter climate and facilities that lack in cow comfort. In comparing the larger Holstein cow (average mature bodyweight, 1,500 lbs.) to the smaller Jersey cow (average mature bodyweight, 1,000 lbs.), the lighter Jersey results in less weight per square inch of hoof. This provides additional resilience to lameness. Moreover, Jerseys produce less milk by volume, however Jersey milk contains substantially higher milk fat and protein. Because producers are paid off of components the higher percent fat and protein would offset some of the lost milk production and this does not account for any gains in milk production due to improved cow comfort. Finally, the lower total body mass of the Jersey system reduces maintenance costs per animal, meaning proportionally more nutrients are being devoted to milk production instead of homeostasis. The greater nutrient density of Jersey milk further dilutes maintenance requirements, leading to greater production efficiency. Other ways to achieve these benefits could be cross breeding Jerseys with Holsteins, which may provide an additional boost from hybrid vigor. Ultimately, keeping an open mind to all options when it comes to cow comfort may breathe new life into outdated facilities.

Updating cows instead of facilities?
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Pesticide Training & Recertification Series

February 4, 11, 18 & 25, 2013
7:00 p.m.—9:30 p.m.

Exam: Monday, March 4, 2013
CCE—Ontario County
480 North Main Street, Canandaigua

Anyone interested in obtaining a pesticide certification and meets the DEC experience/education requirements OR current applicators seeking pesticide recertification credits should attend. 2.5 recertification core credits will be available for each class. $140 for certification which includes the training manuals & all 4 classes. Does not include the $100 exam fee. Recertification is $75.00 for all 4 classes or $20.00 per class.

Registration:
Nancy Anderson: 585.394.3977 x427
or nea8@cornell.edu
Russ Welser: 585.394.3977 x436
or rw43@cornell.edu
Registration form is available on the website: www.cceontario.org

Cornell Dairy Environmental Systems
Technical Feasibility of on-farm Anaerobic Digestion short course

The symbols on the map represent on-farm digesters that are in the following stages:
- Decommissioned
- Operational
- Planned
- Under Construction

This course will provide participants with the tools they need to:
- understand basic anaerobic digester (AD) system components
- evaluate the technical feasibility of a dairy farm AD system
- explore funding options
- understand the time-frame and effort required of an AD project

Date: December 10 from 9am – 3pm
Where: Rensselaer County CCE and Wagner Farm, Troy, NY
Cost: $20

Registration is required to attend this event.

Group-Housed Calf Systems Symposium
Understanding Respiratory Challenges and Learning to Win
December 12 & 13, 2012

Doubletree Hotel
6301 State Route 298
Syracuse, NY

- For the new or experienced group calf raiser
- Producers telling their own story
- Ideas for planning a new calf barn
- Industry and university speakers
- Updates on field and lab research findings
- What’s coming down the road

For information on speakers, agenda, registration & hotel
Go to: www.anisci.cornell.edu/prodairy/calfsystems
Looking for on-line resources? Try eXtension

eXtension is an interactive learning environment delivering the best, most researched knowledge from the best land-grant university minds across America. eXtension connects consumers with knowledge providers - experts who know their subject matter inside out.

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eXtension is unlike any other search engine or information-based website. It's a space where university content providers can gather and produce new educational and information resources on wide-ranging topics. Because it's available to students, researchers, clinicians, professors, as well as the general public, at any time from any Internet connection, eXtension helps solve real-life problems in real time.

eXtension categories include alerts, community, disaster issues, energy, family, farm, health and nutrition, lawn and garden, pest management and youth.

DAIReXNET, a subcategory of eXtension as an example, is provided by 10 dairy extension professionals from across the United States. Additionally, the subject areas are led by 13 dairy experts from across the country. Two hundred and seven dairy professionals representing 35 universities and allied industries and including the top 25 dairy states participate. Many activities, articles and webinars (upcoming and archived) are available in this section.

**Upcoming webinars:**

**Feeding Systems for Group-Housed Dairy Calves**
December 7, 2012
12:00-1:00 PM Central Time
Dr. Mark Thomas, Countryside Veterinary Clinic

Nutrition is a vital part of calf health and development, and making sure that calves get the nutrients they need in an efficient manner is an important job! Dr. Thomas will review feeding systems for dairy calves in a group-housed setting. Tune in to learn about how to optimize nutrition, some practical concepts for ad libitum, acidified group feeding, to see comparisons of other available systems, and for a review of possible health benefits and challenges of feeding calves in a group setting.

**Potential and Pitfalls for Genomic Selection**
January 14, 2013
12:00-1:00 PM Central Time
Dr. Chad Dechow, Pennsylvania State University

Join us for this session to hear Dr. Dechow review genomic technology and implementation, comparisons of early genomic predictions to actual daughter proofs, a discussion of inbreeding, and how genomics can be used as a herd management tool.

**Better Milk Quality from Better Mastitis Therapy Decisions**
February 12, 2013
12:00-1:00 PM Central Time
Dr. Ron Erskine, Michigan State University

Mastitis is one of the biggest chronic problems facing the dairy industry- it is ever present. In this session, Dr. Ron Erskine will discuss how to better identify cases of mastitis through tools such as milk culturing, somatic cell count records, and treatment records.
As the end of the year draws near, farm business owners will begin turning attention to an important farm financial management task -- completion of 2012 Income Tax Returns. The website <www.ruraltax.org> can be a valuable source of information as individuals complete returns themselves, or as they work with a tax preparer.

These are six of several useful items that stand out when you visit the home page of the Rural Tax Education website at <www.ruraltax.org>.

**Overview**

The purpose of the Rural Tax Education website is to provide farmers and ranchers, other agricultural producers and Extension educators with a source for agriculturally related income and self-employment tax information. The emphasis is on information that is both current and easy to understand. The home page notes that “Tax issues are important for agricultural operations, because income and self-employment taxes are a major cost and also because more and more USDA programs are being linked to a producer’s federal income tax return.”

The National Farm Income Tax Extension Committee oversees the website.

**Hot Topic**

As I was preparing this article, the “Hot Topic” related to extreme weather -- “In many cases the damage to farms, rural businesses and private homes from extreme weather qualifies as a casualty loss due to the unexpected damage. The Internal Revenue Code has provisions that allow persons affected by such sudden events to apply beneficial tax rules to their circumstances if they meet the qualifications of these rules. Involuntary conversion and a related article on weather related sales of livestock explain how to apply the rules to businesses as well as personal casualties.”

**Webinar Announcements**

Visit the Rural Tax Education website for information on viewing archived versions of webinars.

---

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At the time that I was preparing this article, the website highlighted the following webinars: An Introduction to Income and Self Employment Tax Issues for Farmers and Ranchers; Weather Related Sales of Livestock and Tax Issues of Selling and Repurchasing; and Tax Treatment of Government Payments.

**Tax Guide for Owners and Operators of Small and Medium Size Farms**

The thirteen chapters in this guide cover several areas including an overview of taxes, income and deductions, tools to manage tax liability, and buying and selling a farm among others.

**Tax Topics**

This section contains fact sheets and articles covering important income tax and self employment tax topics as they apply to farm business owners.

- Farm, Farming and Who’s a Farm for Tax Purposes
- Filing Dates and Estimated Tax Payments
- Farm Losses versus Hobby Losses: Farmers Must Plan Ahead to Avoid Adverse Tax Consequences

are the three most recent additions.

**Sample Tax Returns**

Three sample tax returns for three hypothetical farming operations show you how to prepare income tax returns using actual income tax forms with explanations.

**Related Links**

This section contains a summary of recent tax law changes, webinar archive, and the valuable IRS publication Farmers’ Tax Guide (IRS PUB 225). Links to websites and articles also are placed in this section including a link to the IRS website <http://irs.gov/>.

Last month’s issue of Ag Focus reviewed the topic of farm business summary and analysis. If you are interested in improving your farm ‘business’ ability to practice sound financial management, then please contact me to learn more about some of the tools available and their value and/or to discuss plans for completing a farm business summary and analysis for 2012. Owners of all types of farm businesses are encouraged to contact me. The NWNY Dairy, Livestock, and Field Crops Program has the capacity to develop valuable farm business summary and analysis. The NWNY team has the capacity and desire to work with a variety of farm businesses -- dairy (small, medium, and large; conventional; organic; grazing; and others), field crop, livestock, and others.

John J. Hanchar, jjh6@cornell.edu, (585) 233-9249.
Communication is Key

As frustrating as communicating can be with a language barrier, it can also be frustrating when you speak the same language. Sometimes the problem is not so much lack of language skills, but rather lack of taking the time to communicate something effectively. Here are a few simple ways to avoid mix ups around the farm.

In the Parlor:
Post a diagram showing the four quarters of the udder and the standard abbreviation you want all employees to use. That way you’ll be sure to check the correct quarter when an employee flags a cow for mastitis.

Lame Cows:
As with udder quarters, it’s helpful to have shorthand for recording the specifics on cows with lameness issues. You could make and post a diagram of a cow with the four feet labeled in English, Spanish and shorthand. Designate a white board or notebook for all employees to use to record cows whose feet need attention.

Watching For Heats:
Shorthand can also be helpful when recording heats. Since the person making the breeding decisions isn’t always the one watching for heats, they can be more confident in the notes they receive if they know for certain that there is a consistent method used to record them. For example, all employees could use “S” for a cow that’s standing, and “R” for a cow that’s riding. A poster that includes this shorthand and some pictures with Spanish and English text can help ensure that your employees are all on the same page. As with lame cows, designate a place for employees to note cows that are in heat.

In the Calving Pen:
Make some numbered collars out of twine and old cow number tags. When a calf is born, whoever takes care of it should put a collar on the calf and record the calf’s temporary number, along with the dam’s ID, calving difficulty, time of calving, etc. This will prevent possible mix ups when moving calves from the fresh pen to the calf barn. You could even use a different color collar for bull calves to make sure they end up in the right place.
Come to the Academy for Dairy Executives to develop the necessary leadership and business management skills to lead your dairy business into the future!

Participants will attend three sessions in 2013:

**January 22-23, 2013**
Country Inn & Suites, Mt. Morris, NY

**March 12-13, 2013**
Beaver Hollow Resort & Conference Center, Java Center, NY

**November 19-20, 2013**
The Inn on the Lake, Canandaigua, NY

Topics to be covered will include:
- Economic Decision Making
- Risk Management
- Partial & Whole Farm Budgeting
- Mission & Vision
- Communication

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For more information and an online registration form, visit our website: [http://ansci.cornell.edu/prodairy/academy/index.html](http://ansci.cornell.edu/prodairy/academy/index.html), or contact one of the organizers:

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Save the Date...

December, 2012
8  Cozy Calf Company Open House, 12:00 p.m., 4692 Wilder Road, Warsaw, RSVP by: November 28th is required if you would like a meal at the event. Contact Lori Wick: Phone: 716.258.0607 or CozyCalf@gmail.com
12  Field Crop Dealer Meeting, 1:00—5:00 p.m., Genesee Grande, 1060 East Genesee St., Syracuse. Cost: $15, credits pending. Please pre-register for the meeting online at: http://nysaba.com/meeting_registration Contact: Mary McKellar 607.255.2177
12-13  Group-Housed Calf Systems Symposium, Doubletree Hotel, 6301 State Route 298, Syracuse. For more information go to: www.ansci.cornell.edu/prodairy/calfsystems

January, 2013
16  WNY Corn Congress, 9:00 a.m.—3:00 p.m., Clarion Hotel, 8250 Park Road, Batavia. DEC credits pending. For more information contact: Cathy Wallace 585.343.3040 x138 or cfw6@cornell.edu
17  Finger Lakes Corn Congress, 9:00 a.m.—3:00 p.m., Holiday Inn, 2468 NYS Route 414 Waterloo. DEC credits pending. For more information contact: Cathy Wallace 585.343.3040 x138 or cfw6@cornell.edu
22-23  Academy for Dairy Executives, Country Inn & Suites, 130 N. Main St. Mt. Morris. For more information contact: Joan Petzen 585.786.2251 x122 or jsp10@cornell.edu

February 2013
6  WNY Soybean/Small Grains Congress, 9:00 a.m.—3:00 p.m., Clarion Hotel, 8250 Park Road, Batavia. DEC credits pending. For more information contact: Cathy Wallace 585.343.3040 x138 or cfw6@cornell.edu
7  Finger Lakes Soybean/Small Grains Congress, 9:00 a.m.—3:00 p.m., Holiday Inn, 2468 NYS 414 Waterloo. DEC credits pending. For more information contact: Cathy Wallace 585.343.3040 x138 or cfw6@cornell.edu

March, 2013
12-13  Academy for Dairy Executives, Beaver Hollow Resort & Conference Center, 1083 Pit Road, Java Center. For more information contact: Joan Petzen 585.786.2251 x122 or jsp10@cornell.edu

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