



Cornell Cooperative Extension

South Central NY Dairy and Field Crops Program

FIRST QUARTER REPORT

JANUARY – MARCH 2021



QuickBooks for Farmers Teachable Course Meets a Need for Online Bookkeeping and Farm Accounting Instruction

Mary Kate MacKenzie, Farm Business Management Specialist

Summary

- ⇒ In 2020, Mary Kate launched a Teachable School and developed a 5-week QuickBooks for Farmers online course.
- ⇒ The course includes original content comprised of articles, handouts, quizzes, five live webinars, and 21 pre-recorded videos totaling ___ minutes of video instruction.
- ⇒ 53 students completed the QuickBooks for Farmers curriculum in January & February 2021.
- ⇒ Upon completing the course, students reported an increase in knowledge related to farm business accounting, QuickBooks Online software, cash flow analysis, enterprise analysis, and farm business benchmarking.
- ⇒ Three graduates received FSA Borrower Education Credits for the course.
- ⇒ Course fees generated at total of \$6,698 in revenue for the team.

After co-instructing a successful in-person QuickBooks for Farmers class in early 2019 and 2020, COVID forced Mary Kate to take her QuickBooks class online in 2021. Over the summer, Mary Kate spent time developing and launching an online school for the South Central NY Dairy and Field Crops Team using the Teachable platform. This platform is available to all team members for future development of additional online courses. You can view our virtual school here: <https://south-central-ny-dairy-field-crops.teachable.com/>

Supported by a \$10,000 award through the Cornell University New York Dairy and Livestock Risk Management Education Project, Mary Kate recorded and produced 21 instructional videos, totaling almost

The screenshot shows the 'QuickBooks for Farmers Online' course page. It includes a header with the course title, a sub-header 'QuickBooks for Farmers Online Course Begins January 18th, 2021', and a 'Register for course here' link. Below this is a list of course details: 'Online course opens January 18, 2021', 'Five live webinars take place from 4-2:30 pm on Fridays, Jan 22 to Feb 19, 2021', and 'Webinar recordings will be posted for students to view at their convenience'. A section titled 'Students can access course content for one year from the start date' follows. The main body of the page describes the course as a 5-week program covering accounting principles, QuickBooks Online software, cash flow analysis, enterprise analysis, and farm business benchmarking. It lists the course fee as \$150 with a discounted rate available for farms in the 6-county region. The page also features an 'Event Details' sidebar on the right with dates (January 22, 2021 to February 19, 2021), time (Fridays from 1:00 - 2:30 pm), location (South Central New York Dairy & Field Crops), and contact information for Mary Kate MacKenzie.

2 hours of QuickBooks how-to educational content. Mary Kate organized original content, including videos, written articles, handouts, quizzes, and five live webinars into a 5-week online course consisting of 10 distinct modules. By combining the theory and practice of farm business accounting into a single course, this training program empowers farm operators to set up and maintain a record keeping system that is accurate, efficient, and useful.

The course starts with an overview of basic farm accounting principles, providing a framework for understanding different accounting terms and transaction types. Beginning in the second module, students apply accounting principles to create and manage a financial record keeping system for their own farm. We use QuickBooks Online to conduct the training, so students gain in-depth technical experience with the latest version of Intuit's cloud-based accounting software. However, the skills they gain in this course are highly transferable to other versions of QuickBooks and other accounting

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Cornell Cooperative Extension links the research and extension efforts at **Cornell University**, and **Cornell AgriTech**, the New York State Agricultural Experiment Station, **providing the knowledge** to maximize New York State's agricultural and natural resources. The **South Central New York Dairy and Field Crops Program** is a Cornell Cooperative Extension partnership between Cornell University and the CCE Associations in 6 Counties.

CCE Dairy Specialists Successfully Deliver “Critical Calf Care” Series

Betsy Hicks, Margaret Quaassdorff, Alycia Drwencke, Casey Havekes - Dairy Management Specialists

Dairy calves experience many challenges during the first 6-8 weeks of life, and it is notably one of the most vulnerable time periods during the animal's life. While many producers have implemented excellent housing, bedding, and nutrition protocols, one area that proves to remain a challenge for New York dairy producers is decision making during critical periods in the pre-weaned calf's life. In recognizing this area of opportunity, CCE Dairy Specialists Betsy Hicks (South Central NY), Margaret Quaassdorff (Northwest NY), Alycia Drwencke (Southwest NY), and Casey Havekes (Northern NY) developed a series of webinars to help producers develop the skills and confidence to make decisions during urgent cases. The series was titled “Critical Calf Care: Urgent Decision Making for Urgent Dairy Calf Health Situations” and was offered weekly for 7 consecutive weeks starting January 5th, 2021. Each session lasted 20-25 minutes, with an opportunity for participants to ask questions at the end.

The series focused on the following topics: disease diagnosis and recognition, dystocia, record keeping, hydration therapy, scours and total calories, and euthanasia decision making. In response to the final session on euthanasia, one participant said, “Another great workshop on a very difficult topic! I am glad I have attended all of these in this series. I have learned a ton! Thank-you.” When asked if participants plan to make many changes to their calf management protocols after attending the sessions, one participant said, “We will plan to have a discussion with our heifer raiser to see if we can have special focus paid to calves that had hard births or just are lethargic...”, and another participant said, “Yes, will adjust colostrum thawing temperature and tube calves that do not drink.” The final session was a live panel discussion that featured 5 industry experts and an opportunity for participants to ask questions and engage in discussion. This final session was an excellent opportunity to collaborate with industry and



overall, the session was very well received. A few of the sessions offered live video demonstrations to help participants visualize and understand concepts better. One participant said, “The demonstrations were great. They added a practical, hands-on dimension to your lesson.” Overall, the series was well attended with anywhere from 30-61 people joining each session. Each webinar was recorded and posted to YouTube for future use – an aspect that proves to be important as the recordings have been viewed up 163 times. Several participants commented on their satisfaction with the program format. One participant said, “I do like the smaller segments of calf care. With past programs, it was sometimes hard to digest and remember all the info”, and another participant said, “Great job! I love the idea of having a series like this.....short webinars on different topics! Excellent!” Additionally, participants rated their knowledge level before and after attending the program. On average, participants rated their knowledge at a 3.5 prior to, but that value increased to 4.2 following program delivery. Participants were also asked to rate their overall satisfaction of the program on a scale of 1-5, and the average response was 4.6. These two statistics demonstrate that the program was successful in adding value to calf raisers across NYS.

This series is an excellent example of the collaboration that exists between Regional Ag Teams across the state. In joining our efforts, we were able to showcase individual skills and develop a very strong program tailored to the needs of calf





Winter Crop Topics

Janice Degni, CCE Field Crop Specialist

This winter a four-week series of meetings addressed practical soil health. The concept of soil health has garnered a lot of attention in the last decade. The Natural Resources Conservation Service has focused programs and staff time on promotion and support of soil health. Farmers recognize the benefits of soil health which include improvements in organic matter, improved water infiltration and retention which all support reduced soil erosion and nutrient losses from run-off. A soil that can absorb and hold water provides resilience and reduces crop stress by attenuating the negative effects of weather extremes. During a crop seasons we frequently experienced excessive moisture or dryness or both conditions at different times. When soil organic matter increases the ability of the soil to retain nutrients also increases. Improvement in soil structure benefits plant root development and their function of accessing water and nutrients. There are environmental benefits that benefit the overall community since a reduction in non-point source pollution or nutrient run-off reduces the potential of water pollution and the potential of algal blooms, harmful or otherwise.

Some of the key practices identified that contribute to soil health are live roots year round. Cover crops are the tool used between cropping cycles to provide live roots year round. Vegetative diversity contributes to microbial diversity in the soil. If a living crop is present, manure can be spread on the soil in the fall and winter under certain defined conditions that would minimize possibility of losses. Reduced tillage is another practice that supports improvement in soil health. When soil is only lightly disturbed or not disturbed the underground communities from microbes to arthropods benefit. The soil microbiota and larger creatures like earthworms help to improve the soils ability to form aggregates, which are soil particles that are bound together making them more resistant to destruction

Virtual Winter Crop Meeting Series 2021

Thursdays, Jan 14 - Feb 4 from 1:00 - 2:00 pm

Jan 14 - Crop Stress Allan Goodwin, Pioneer Field Agronomist, Eastern NY/NE Managing Crop Stress - Tips for Management
Mother nature's corn ball. The carefully select the right hybrid for your soil and growing season. You try to minimize any potential stresses by maintaining soil fertility to feed this crop and weed control to minimize competition for the crop. And then there is weather, the big unknown of the growing season. Any extremes, drought conditions, wet and cold soil and dry, hot, high levels of insects or disease, lack of water, excess water, cold crops. In some ways these are unpredictable, but we have experienced all of them in different years. This presentation will discuss the consequences of different crop stressors and management strategies to minimize their impact after cornfall and dry, hot, soil.

Jan 21 - Soybean Cyst Nematode Management Jaime Cummings
Soybean Cyst Nematode & Best Practices for Management
Cummings has coordinated statewide survey efforts aimed at measuring the expansion of SCN in NY. She will discuss the findings of those surveys, what it means to NY soybean producers, the importance of testing, and the best management recommendations for individual growers dealing with SCN on their farms.

Jan 28 - Corn Silage Hybrid Trials 2020 Update and Management Tips Joe Lawrence
The Corn Silage Hybrid Evaluation Program is a source of independent information on hybrid performance and a platform for conducting other work to better understand how to optimize the production of corn silage. Joe oversees the project with immediate support from Margaret Smith, Tom O'Brien and their teams. The results of the 2020 trials will be discussed with emphasis on how 2020 growing conditions influenced both crop yield and forage quality. Forage quality was analyzed and utilized to predict how each hybrid would perform in a dairy feeding program using the Cornell CROP3 nutrition model to predict milk yield from corn fed each of the hybrid entries. A second study, comparing 4 different hybrids was designed to evaluate the growing season and equipment operation and their effect on the performance of forage harvesting equipment in consistently delivering corn silage hybrids that meet the narrow set of criteria set up by the industry for forage particle size and kernel processing. The resulting kernel processing scores and starch digestibility will be reviewed.

Feb 4 - Management Factors that Contribute to High Yield in Corn Production Martin Battaglia
Management Factors that Contribute to High Yield in Corn A number of crop management practices and inputs are reported to increase corn (Zea mays L.) yields, but most research to date has evaluated single practices and not their combined effect. To assess this combined effect, five trials were conducted in Virginia from 2012-2014. Treatments consisted of the Standard and Management Intensification (MI) practices. Single factors were either added to (Standard) or removed from (MI) for each treatment. The lessons learned from the study will be presented.

Event Details

Virtual Winter Crop Meeting Series 2021

Date
January 14, 2021
January 21, 2021
January 28, 2021
February 4, 2021

Time
Thursdays from 1:00-2:00pm

Location
Virtual / Zoom Video Conference

Cost
All Events \$20.00
(addl attendees \$20.00 ea.)

Host
South Central New York Dairy & Field Crops

Janice Degni
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from the force of raindrops. Organic matter builds up because carbon accumulates and there is not a large infusion of oxygen which causes the loss of organic matter.

Although there are many benefits from reducing tillage it is a technology that can be costly when a farm has to re-tool or buy new machinery and there is a learning curve which can be fairly steep to have success with no-till. The soil health seminars were planned to help improve successful adoption of these new technologies or equipment. We had a no-till corn planter specialist explain the components of a no-till planter and their proper adjustments. We had a local machinery specialist, Roy Garrett, with Monroe Tractor available for Q&A after the presentation. We featured an Ontario farmer that is on the cutting edge of compaction research discuss his practices to minimize and correct compaction on their farms. He shared the data they have collected and analyzed looking at the relationship between tractor and implement weights, tire types and pressures, and soil pressures caused. Weed scientists discussed residual herbicides used in corn and soybean production and their impact on fall seeded cover crops as well as herbicide selection to terminate spring cover crops, an important step in preparing for the next crop. A panel of three dairy farmers who shared the details of their practices using cover crops, interseeding, seeding mixes, tillage and crop rotation, concluded the series.





SCNYDFC Helps Farmers Access Grant Funding for Business & Succession Planning

Mary Kate MacKenzie, Farm Business Management Specialist

Summary

- ⇒ The SCNYDFC Team provides outreach and support to help farms in our region access funding through various grant and government programs.
- ⇒ In early 2021, the team collaborated with American Farmland Trust to promote the new Dairy Forward Grant Program. Three farms in our region received mini-grants to pay for professional services that will support farm transfer and succession planning.
- ⇒ In the first quarter of 2021, the team facilitated four Dairy Advancement Program awards. The four farm recipients used DAP funds to hire business consultants to improve record keeping systems, conduct business planning activities, and prepare for farm succession.



American Farmland Trust

Dairy Forward Grant Program

In early 2021, American Farmland Trust (AFT) and Chobani launched the Dairy Forward Grant Program. This new program awards mini-grants of \$500 to \$5,000 to dairy farm families in New York State to access information and professional services to help plan for farm transitions. Farms can apply for a grant in one of four categories:

1. Farm transfer and succession planning
2. Farm business planning
3. Permanently protecting farmland
4. Adopting regenerative farming practices

In January 2021, AFT's dairy program manager Molly Johnston-Heck reached out to Betsy and Mary Kate requesting assistance identifying dairy farms in our region that would be good candidates for the Dairy Forward Grant Program. We identified 12 farms that are currently developing succession plans, and we contacted those farms directly by phone or email to inform them about the Dairy Forward Grant Program and encourage them to apply. We also promoted the program broadly across the region through a blog post titled [Dairy Forward Grant Guidelines from American Farmland Trust](#) published on March 1. Mary Kate collaborated with the statewide farm business management group to host an informational webinar on February 24 to promote the program and answer specific questions from farms. We used our MailChimp email list to promote the grant program and the webinar.

In March, AFT awarded mini-grants to 22 farms, including three farms in our region. These funds will help farms pay for professional services, including attorney fees, to advance their succession planning goals.



Dairy Advancement Program

The Dairy Advancement Program (DAP) provides grant funding for New York farmers to address business needs necessary to

meet the challenges of today's marketplace and to better position themselves for long-term success. The program is coordinated through Cornell PRO-DAIRY and delivered to farms in partnership with CCE and agriservice professionals. Eligible projects assist New York dairy farmers to position their farm for long-term economic and environmental sustainability.

In the first quarter of 2021, the team facilitated DAP awards to four dairy farms in our region. Facilitation of these four projects brought in \$1,750 in external funding to the team. The farms reported the following impacts:

- ◆ A 70-cow dairy used DAP funds to improve farm record keeping by adopting CenterPoint software. This new accounting software will allow the farm to do their own bookkeeping instead of hiring outside bookkeepers. This will help the farm to save money, improve accuracy of their financial records, and analyze business performance more frequently.
- ◆ A 100-cow organic dairy used DAP funds to support business succession planning. The farm's junior generation hired a business consultant to review their existing LLC operating agreement, update the current farm lease agreement, and prepare a buyout plan with two possible scenarios. Their next step will be to present the buyout plan to the senior generation.
- ◆ A 600-cow dairy hired a business consultant with DAP funds to analyze strategies for transitioning the farm from the senior generation to the junior generation. They have selected a strategy that will allow the senior partners to retire without placing an excessive burden on the farm's cash flow. Their next step will be to work with an attorney to implement the plan.
- ◆ A new startup grassfed dairy used DAP funds to hire a business consultant to review their business plan and develop farm budgets and financial projections. After working through this planning process, the farm realized that their business model would not support their financial goals, and they decided to exit the dairy business.

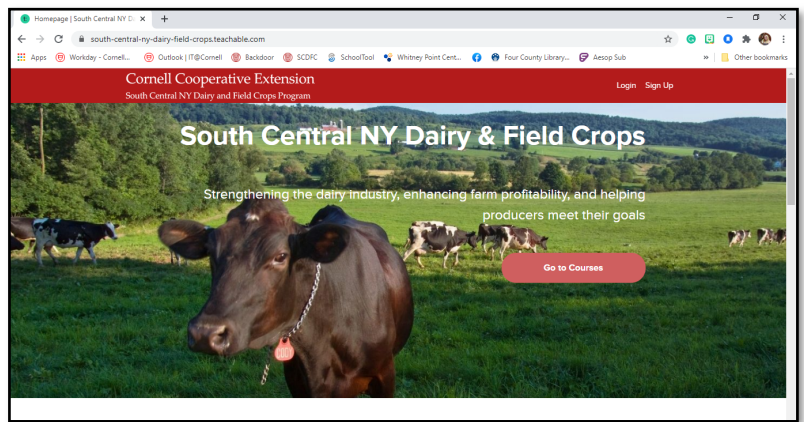


systems.

Our initial disappointment at not being able to meet in person quickly disappeared when we realized that the online course format removes barriers to participation, including travel time, equipment availability, and software access, allowing us to reach more students. The online format also provided a winning combination of structure and flexibility, a key component of successful adult education programming. Students who wanted a structured, interactive course were able to complete each week's content in advance of the weekly webinar, participate in online forums and webinar discussions, and submit assignments for feedback. At the same time, students who needed more flexibility could work through the course material at their own pace and view the webinar recordings at their convenience. All students receive 12 months of access, so they can go back and review lessons any time.

Of the 53 students enrolled in the class, 48 identified as farm operators, farm spouses, or farm employees. Of the remaining students, four identified as agribusinesses, and there was one ag service provider. This indicates that our promotional efforts were successful at targeting the desired audience. A variety of farm and commodity types were represented in the course, including large commercial dairy, crop and fruit farms, and smaller direct-market livestock, vegetable and fiber farms. Three-quarters of the students were female.

To date, the course has brought in \$6,698 in Program Generated Income. The standard course enrollment fee is \$190, and Teachable retains 5% of that fee. We distributed a 50% off discount code to farms in our 6-county SCNY region, and 20 enrollees used that code. We also collaborated with the Groundswell Center for Local Food and Farming, a farm education and food justice organization in Ithaca NY, to promote the course to immigrant, minority, and beginning farmers. We provided a 75% off promo code for Groundswell to share with their audience, and one person enrolled using that code. We also enrolled



several CCE educators and one Groundswell educator free of charge.

Through pre- and post-course evaluation surveys, students reported an increase in knowledge in five learning areas: farm business accounting, QuickBooks Online software, cash flow analysis, enterprise analysis, and farm business benchmarking.

Students also provided qualitative feedback:

"Great course. Set up so everyone from beginners to folks with moderate experience can get something from the course. It really worked well doing it online. I was able to tackle everything in little bites rather than being overwhelmed over the course of two intensive days (not having to travel was nice too)."

"I liked the fact that if I missed a webinar (which I usually did) I could catch up later in the week. And also that I have the course for a year to go back and review. I thought the instructor was very thorough and knowledgeable and delivered the lessons in a very understandable way."

"I really liked having live webinars with Mary Kate, and the homework and videos to do on our own, which were really great. I liked how straightforward and super informative they all were. So much great information that tied all the knowledge together, creating a "big picture" so you understood why it is important to do certain things. This is a very thorough course and covered more info than I anticipated."

"I liked the teaching style of the instructor the most in reference to this course. Mary Kate MacKenzie did an amazing job explaining how to use QuickBooks for farming. She was able to explain the basics and delve into more detail when needed. I have approached QuickBooks several times in my life, and walked away in dismay because tutorials or videos were too confusing. Great job, thank you."



SOUTH CENTRAL NY DAIRY & FIELD CROPS TEAM

Meetings & Workshops Fall/Winter 2020-2021

Nov 3 & 10	Price Risk Management for Dairy Farmers Virtual in Collaboration w/ Capital District Educators	Mary Kate
Nov 3 & 5	Online Feeder School in English <i>Collaboration with PRODAIRY. The Online Feeder School was a 2-part educational program for farmers, employees, and agriservice professionals who work as or with the feeder—the person responsible for mixing TMR, maintaining bunk silos, and communicating with other farm staff. It covered monitoring dry matter, feed bunk management, bunk face management, and troubleshooting mixer wagons.</i>	Betsy
Nov 5 & 19	Legal Entities for Farm Businesses: LLCs and Trusts <i>This workshop was for any agricultural business operating as a sole proprietorship or partnership, interested in learning about the costs and benefits of forming an LLC and helped farmers and rural landowners understand what a trust is, and whether it is the right tool to protect and manage their assets.</i>	Mary Kate
Nov 10 & 12	Online Feeder School in Spanish with PRO-DAIRY	Betsy
2021		
Jan 5	Critical Calf Care: Urgent Decision Making for Dairy Calf Health <i>Virtual Series -Tuesdays through Feb 16 Topics: Recognizing & Diagnosing Disease, Dystocia & Difficult Calvings, Record Keeping & Economics of Disease, Hydration Status & Electrolytes, Scours & Nutrition, "911— My Calf Needs Help!" LIVE Panel Discussion</i>	Betsy
Jan 12	NY Certified Organic (NYCO) #1 Expanding Organic No-till Crops Hybrid -Virtual & in-person at Yates County Office Building	Fay
Jan 14	Winter Crop Meeting 1. Crop Stressors & Management Strategies Virtual meeting; CCA Credits offered	Janice
Jan 21	Winter Crop Meeting 2. Soybean Cyst Nematode Status & Management Virtual meeting ; DEC/CCA Credits offered	Janice
Jan 22- Feb 19	QuickBooks for Farmers Online: Session I-IV ` Delivered through the Teachable Web Format	Mary Kate
Jan 28	Winter Crop Meeting 3. Cornell Corn Silage Variety Trials with Joe Lawrence of PRO-DAIRY, Virtual meeting; CCA Credits offered	Janice
Feb 3	NE Pasture Consortium, Silvo Pasture video	Fay
Feb 4	Winter Crop Meeting 4. Management Factors & their Impact On High Yielding Corn, Virtual meeting; CCA Credits offered	Janice
Feb 9—Mar 4	Practical Soil Health -A Virtual Series of 4 Meetings <i>Collaboration w/ NCRAT and CCE Oneida; DEC/CCA Credits offered Cover Crop Management & Termination, Compaction Damage & Its Modification, No-Till Planter Clinic, Dairy Farmer Panel</i>	Janice
Feb 9	NY Certified Organic (NYCO) #2 Getting the Most Out of Your Cultivator Hybrid -Virtual & in-person at Yates County Office Building.	Fay
Feb 17 - Mar 17	Dairy Manager Discussion Group Winter Series <i>Virtual Conference; Fostering Employee Engagement in a Multi-cultural Workforce, Employee Handbooks, NY Dairy x Beef Cross Calves Survey Results</i>	Betsy
Mar 2 - April 6	Pasture Prep: Virtual Ruminations for your 2021 Grazing Program <i>6 sessions. Topics: Considerations for 2021 Spring green up, Nutrition and grazing through the season, Incorporating annual forages into the grazing plan, Examining lameness on grazing dairies, Maximizing pasture investment, & expert panel discussion</i>	Betsy/Mary Kate
March 9	NY Certified Organic (NYCO) #3 Back to Our Roots Farmer-to-Farmer networking via Zoom	Fay
Mar 11	Crop Protection Workshop; Virtual—DEC / CCA Credits offered	Janice
Mar 17	Pesticide Applicator Training – Virtual/hybrid	Janice