



Cornell Cooperative Extension

South Central NY Dairy and Field Crops Program

QUARTERLY HIGHLIGHTS

JANUARY – MARCH 2022



Dairy Program focuses on Implementing Practical Solutions

Betsy Hicks, Area Dairy Management Specialist

Dairy programming this winter focused on workshops to help dairy farmers implement practical solutions for their herds. Three workshops held virtually over this quarter concentrated on genetics for the commercial dairy, understanding and mitigating lameness, and updates on the FARM 4.0 program.

Implementing Practical Genetics for the Commercial Dairy

This series of meetings brought together over 40 participants over 5 weekly meetings in February and March. Based on Dr Heather Huson's Applied Genetics course at Cornell University, it gave participants an understanding of how to use genetic information to reach herd goals. Topics included an overview of genetics evaluations and how to read results, inbreeding and crossbreeding, how to use genetic evaluation results to make management decisions, and how to use genetic evaluations in marketing, as well as selecting and marketing cows. A final in-person workshop led participants through examining evaluation data of their own herds and creating personalized indexes that can be put into use on their own dairy. This was a collaboration between Dr Huson, professor at Cornell, PRO-DAIRY and the regional Dairy Educators with CCE.

Understanding and Mitigating Lameness

Lameness is a frustrating and costly issue for many dairy farmers. This workshop aimed to cover how to identify lameness, uncovering risk factors for lameness and practical strategies to avoid and mitigate lameness in a herd. Presenters included Lindsay Ferlito (CCE NCRAT), Margaret Quaassdorff (CCE NWNYS DLFC) and Betsy Hicks (CCE SCNY DFC), as well as invited speaker Dr Jan Shearer of Iowa State University College of Veterinary Medicine. Participants, after attending the workshop, should know the economic impact of lameness, be

able to identify areas in their facility to focus on to mitigate problems, implement best practices for foot baths, and be better able to identify lameness earlier along with implementing a routine foot trimming program. Over 150 people registered for this workshop, which will be available on the team's YouTube channel. This workshop, a collaborative effort between PRO-DAIRY and regional CCE educators, utilizes the strengths of our regional educators to provide a solid program that is relevant to our dairy farmers across the state.

F.A.R.M. 4.0 Updates & Insights

“Launched in 2009, the FARM Program was created by the National Milk Producers Federation in partnership with Dairy Management, Inc. The program helps ensure the success of the entire dairy industry by demonstrating U.S. dairy farmers are committed to producing high quality, safe milk with integrity.” Over 95% of dairy farmers in the US participate in the FARM Program, a program in which standards are revised every three years to reflect the most current science and best management practices within the dairy industry. FARM 4.0 was put into place January 1, 2020, right before the pandemic started affecting our world. As things start to ease and more farms are being audited, farm managers want to be prepared for their eventual audit. Together with Lindsay Ferlito (CCE NCRAT, a trained FARM evaluator), Betsy held a workshop for dairy farmers to go over the main changes from FARM 3.0 and offer insight into industry practices. This meeting was recorded and will live on the team's YouTube channel so that others can reference the information at will.



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's collaborative Farmer Tax School provides tax management education to agricultural businesses across New York State *Mary Kate MacKenzie, Farm Business Specialist*

Summary: The CCE Farmer Tax School Series was an incredible success. With 4 courses, 6 webinars, 8 instructors, and 430 participants, this statewide, cooperative model will continue to lead Farm Business Management efforts forward in the spirit of virtual programming. CCE Farm Business Management Specialists offered a series of educational courses to empower farm managers with skills and knowledge to better understand and manage their tax obligations. Topics presented during the 2021-22 winter program season included: Income Tax Planning for Farms that File a Schedule F; Farm Financial Records for Decision Making and Tax Management; Tax Management for Beginning and Small Farm Businesses; and Farm Specific Tax Code Benefits. Each course included a robust curriculum with analysis, discussion of real-life examples, supporting resources, and ample time for interactive Q&A sessions. More than 400 farm owners and managers from across New York State gained knowledge and skills to improve tax management for their farm business. Almost 10% of participants were from our SCNY region.

Issues/Needs and Audiences: Farm businesses are subject to complex income tax rules and incentives. Farm operators who understand the tax code are empowered to make better tax planning decisions throughout the year to take advantage of tax benefits, avoid unnecessary penalties, and manage their income tax liability. Beginning farmers need education on recordkeeping and general tax management, while experienced farm operators seek information about tax code updates and more sophisticated tax planning strategies. Ultimately, successful income tax management can strengthen farm businesses and drive business growth through the reinvestment of farm profits.

Extension Responses: A group of eight Cornell Cooperative Extension farm business management specialists and educators came together to launch a statewide "CCE Farmer Tax School" during the 2021-22 winter program season. Educators delivered four online courses, consisting of six total webinar sessions, which covered a range of topics related to farm taxes. By offering a menu of standalone classes with clear learning objectives, farmers could enroll in one or more classes a la carte to address their individual needs and interests. The program provided a mix of introductory and intermediate content appropriate for new and experienced farm operators. We recorded each session to share with registered participants who were unable to attend live.

Accomplishments and Impacts: The CCE Farmer Tax School had 430 registrations/attendees overall, including farm owners and managers, tax preparers, CCE educators, FarmNet consultants, and industry representatives. There were 282 farms represented, many with multiple participants, from 48 counties across many different agricultural commodities and business cycle stages. Participants either attended live or

watched webinar recordings. These videos are unlisted on YouTube and have over 200 views so far.

In **Farm Financial Records for Decision Making & Tax Management**, 71 participants learned how to record and classify farm business transactions, including operating revenues and expenses, capital expenditures, and loan payments. These skills provide a necessary foundation for tax planning and farm financial analysis.

110 participants learned about federal and state income tax regulations in **Tax Management for Beginning and Small Farm Businesses**. This course emphasized considerations to help beginning and part-time farmers improve tax decision-making.

During the three-part series titled **Income Tax Planning for Farms that File a Schedule F**, 145 participants learned how to set tax planning goals, identify appropriate tax planning strategies, and work with an accountant to implement them. Participants heard from a professional farm tax preparer who provided tax planning information and answered questions during the third live webinar.

In **Farm Specific Tax Code Benefits**, 104 participants learned how to take advantage of tax benefits for farm businesses. Enrollees in session also learned about important updates to the tax code for the current tax season. Ninety-eight percent of post-course survey respondents stated that they would recommend this series to a fellow farmer. In the words of the participants, impacts and management changes resulting from participation in this program include:

- "Getting records in order earlier in the cycle"
- "Will meet with accountant sooner...need to start earlier on tax planning and [have] more contact with [my] accountant"
- "A better understanding of record keeping"
- "[Make] sure our 1099's are all filed"
- "Take time out to organize and keep records weekly"
- "Refocus on tracking business expense and income"

Collaborators: The program planning team included Bonnie Collins, CCE Oneida County; Steve Hadcock, Capital Area Agriculture and Horticulture; Elizabeth Higgins, Eastern New York Commercial Horticulture; Mary Kate MacKenzie, South Central New York Dairy and Field Crops; Dayton Maxwell, Capital Area Agriculture and Horticulture; Joan Petzen, Northwest New York Dairy, Livestock, and Field Crops; Nicole Tommell, Central New York Dairy, Livestock and Field Crops; and Katelyn Walley-Stoll, Southwest New York Dairy, Livestock, and Field Crops. **Special Funding Sources:** The CCE Farmer Tax School engaged 4 financial service providers as sponsors. This program generated \$550 in sponsorships and \$3,330 in registration fees.

Class Title	Instructional Hours	SCNY Participants	Total Participants
Income Tax Planning for Farms that File a Schedule F	4.5	12	145
Farm Financial Records for Decision Making and Tax Management	2	7	71
Tax Management for Beginning and Small Farm Businesses	2	13	110
Farm Specific Tax Code Benefits	2	9	104
TOTALS	10.5	41	430



Winter Cropping System's Education 2022

Janice Degni, CCE Field Crop Specialist

Consumer interest in how their food is produced and government climate policy are two major forces pushing agriculture to explore its environmental footprint, particularly in regard to greenhouse gas emissions.

As we face the urgency of mitigating our contributions to greenhouse gas emissions and their negative impact on climate change there will be new expectations at all levels of society from industry to communities to individuals to take stock of each one's impact on the planet. Agriculture's contribution to greenhouse gas emissions is estimated at about 10 percent. The energy and transportation sectors have much higher emissions. Nevertheless, all segments of society have to evaluate their emissions and adopt ways to reduce them to the greatest extent possible. We all need to make contributions toward the goal of holding the global temperature increase to 2^o Celsius to avoid even more threatening weather extremes.

New York State's Plan for moving towards carbon neutrality is defined by the 2019 legislation called the CLCPA or Climate Leadership Community Protection Act, which outlines the goals to reduce the production of greenhouse gases in NYS.

Climate Leadership and Community Protection Act (CLCPA) – Overview

Carbon neutral economy, mandating at least an 85% reduction in emissions below 1990 levels

40% reduction in emissions by 2030

100% zero-emissions electricity by 2040

70% renewable electricity by 2030

9,000 MW of offshore wind by 2035

6,000 MW of distributed solar by 2025

3,000 MW of energy storage by 2030

185 Tbtu on-site energy savings by 2025

Commitments to climate justice and just transition

My annual winter crop meeting was designed to introduce and define the situation and scope of greenhouse gas emissions in agricultural production,

particularly for dairy and field crops. Expert Cornell faculty and Extension Associates were invited to present topics in consumable segments of one hour with topics that ranged from introduction to emissions to practical tools for monitoring, emission reductions and markets for carbon offsets.

The opening presentation of the series, **Methane's Role in Global Warming & Current and Future Opportunities to Decrease Enteric Methane**, provided an update and assessment of the current state of greenhouse gases in our atmosphere and their impact on changing global climate and an understanding the role of agriculture and opportunities to address emissions. Professors Robert Horwath and Tom Overton presented.

The Value of Manure told with Five Stories, featured Dr. Quirine Ketterings and Kirsten Workmen (PRODAIRY). They presented research tested practices and data findings to answer questions such as; What is the fertilizer replacement value of manure? How does injection of manure in alfalfa impact the crop? What is the carry over benefit of manure application?

Jennifer Wightman, Sr. Extension Associate with the Woodbury Lab in CALS, presented **A Realistic Outlook for Carbon Markets** which provided an overview of carbon-credits for farm and forest owners, as well as different opportunities and considerations before signing a carbon-credit contract.

The U.S. Dairy Net Zero Initiative (NZI) launched in 2020 as an industry-wide effort working towards achieving the U.S. dairy's 2050 environmental stewardship goals including carbon neutrality. The final session addressed the **Net O initiative in dairy and what it means for dairy sustainability**. In their presentation, Ketterings and Godber provided overviews and initial results from the Dairy Soil and Water Regeneration Project and the Dairy Sustainability Key Performance Indicators Project.



Small Dairy Support through appropriate technology & market opportunities

Fay Benson, CCE Organic & Small Dairy Technology Specialist

I continued to work on various grants and projects that support small dairies in the region, in the state, and in the Northeast. These include:

The **New York Organic Dairy Task Force**, which I facilitate, has been in consultation with partners in New England to form the "NY-NE Dairy Consortium LLC". This project's goal is to address the lack of organic dairy processing in the northeast. It has begun the first phase of this by securing funding to purchase and build a state of the art dairy processing facility in Kingston NY at the site of the former IBM computer manufacturing facility. It hopes to be on line at the end of 2023.

I have two **NE Dairy Business Innovation Grants** in progress. One is to help current dairy farmers who want to expand their grazing capabilities, and the other is to work with organic dairy farmers to establish the cost and

management requirements to raise organic dairy heifers.

In February I completed the **NE SARE project on pasture compaction** that I have been working on for the past 3 years. I reported my findings at the National Grazinglands Coalition in Myrtle Beach in December. The report described study of using the ratio of penetrometer readings from the same pasture to monitor increase or decrease of pasture compaction. Outcomes of my report have included:

- Contact with a pasture consulting firm in Costa Rica. They plan on duplicating my work to share with their farmers.
- An invitation to do a four state tour with the soil health trailer in June to address pasture soil health and compaction. The invitation came from the "Three State SARE Project" which includes: AFT, Farm Bureau, University of Mass, and the University of Connecticut.

Cornell Cooperative Extension | South Central NY Dairy and Field Crops Program

Meetings & Workshops Fall/Winter 2021-2022

Oct 1, 8, 15,22 29, Nov. 5, 12, 19 Oct 13, 20, 27	Healthy, Hardy Heifers! Virtual Series Fall 2021 Sessions 30-45 minutes An 8-week virtual series on heifer management topics from post-weaning to calving!	Betsy	91p
Oct 13, 20, 27	Income Tax Planning for Farms that File a Schedule F A three-part series for farms that are already filing a Schedule F covering tax planning and goals, handling farm profits/losses, and strategies to improve your tax position while also working positively with your accountant/tax preparer.	Mary Kate	145 (12)p
Oct 26	The Landowner and Utility-scale Solar Decision CCE offices and zoom. Utility-scale solar development, leasing, and regulations.	Mary Kate	13 p
Dec 2	Farm Financial Records for Decision Making and Tax Management Covering recording income & annual expenses, capital expenditures & depreciation with additional information covering loans & credit card or revolving loan payments, sales of business assets, and deducting losses.	Mary Kate	71 (7)p
Dec 16	Managing Organic Milk Quality on the Farm - Virtual / Hybrid Workshop Raw milk parameters that influence organic dairy product quality & shelf-life, how to control parameters at the farm.	CALS	
2022			
Jan 14	Winter Crop Meeting—Session 1 Virtual meeting; CCA Credits offered Methane's Role in Global Warming & Current and Future Opportunities to Decrease Enteric Methane	Janice	40p
Jan 18	Tax Management for Beginning and Small Farm Businesses Virtual Useful tax information enabling participants to be make better tax decisions for their business, federal and state income taxes included as well as NYS specific tax regulations.	Mary Kate	110 (13)p
Jan 21, Feb 4,18	Onboarding Webinar Series for Farm Employers Navigating employment requirements, improving human resource management practices, and enhancing training skills.	Mary Kate	3p
Jan 21	Winter Crop Meeting– Session 2 Virtual meeting; CCA Credits offered Corn Silage Hybrid Trials 2021 Update & Management Tips	Janice	21p
Jan 25	Farm Specific Tax Code Benefits Tax advantages available for farms	Mary Kate	104 (9)p
Jan 27	Winter 2022 - Dairy Manager Discussion Group Meetings -Part 1 of 3 DMC & DRP: Navigating the options, with Chris Wolf, Cornell University & KC Slade, Crop Growers	Betsy	21p
Jan 28	Winter Crop Meeting-Session 3. Virtual meeting; CCA Credits offered The Value of Manure told with Five Stories	Janice	26p
Feb 2—Mar 16	Field Crop Weed Identification and Control Series 2022 DEC/CCA Credits offered Session 1. Broadleaf Weed identification for crop production-Bryan Brown, NYSIPM F	Janice	128 (21)p
Feb 4	Winter Crop Meeting-Session 4. Virtual meeting; CCA Credits offered Carbon Markets - A Realistic Outlook	Janice	26p
Feb 8	NY Certified Organic (NYCO) Organic Grain Research, Improving Organic no-till, organic hemp grain demand	Fay	21 (37)p
Feb 16-Mar 30	Implementing Practical Genetics for the Commercial Dairy (6 sessions) How to use genetic information to reach their herd goals. F	Betsy	46p
Feb 23	Field Crop Weed Identification and Control Series 2022 DEC/CCA Credits offered Session 3. Weed management in corn. Jeff Miller, Field Crop Educator, CCE Oneida	Janice	93 (11)p
Feb 24	Winter 2022 - Dairy Manager Discussion Group Meetings -Part 2 of 3 The Costs of Dairy Labor, with Jason Karzsos, Cornell PRO-DAIRY	Betsy	10p
Mar 2	Field Crop Weed Identification and Control Series 2022 DEC/CCA Credits offered Session 4. Weed management in soybean. Mike Hunter, Field Crop Specialist, NCRAT	Janice	79 (13)p
Mar 9	Field Crop Weed Identification and Control Series 2022 DEC/CCA Credits offered Session 5. Weed management in hay and pasture. Janice Degni, Field Crop Specialist, SCNYDFC	Janice	98 (12)p
Mar 15	Dairy Support Services - Spring Safety Meeting Hybrid meeting Targets all farm workers who are operating trucks and ag equipment while applying manure and harvesting crops, CAFO credit	Donette/DSSC	110 (10)p
Mar 16	Field Crop Weed Identification and Control Series 2022 DEC/CCA Credits offered Session 6. Alternative weed control and weed seed management. Lynn Sosnoskie,	Janice	94 (12)p
Mar 17	F.A.R.M. 4.0 Updates & Insights Updates in FARM Animal Care Version 4.0, review target guidelines and identify possible corrective actions, highlights cow comfort and lameness benchmarks from dairies across NYS	Betsy	8p
Mar 22	Understanding and Mitigating Lameness , Virtual Program covers how to identify lameness, what factors cause lameness, practical strategies to avoid and mitigate lameness.	Betsy	150p
Mar 23	Winter Crop Meeting-Session , Virtual meeting; Net 0 & Sustainability; Dr. Quirine Ketterings, Olivia Godber	Janice	15p
Mar 31	Winter 2022 - Dairy Manager Discussion Group Meetings -Part 3 of 3 LEAN & its Application to Dairy, with Mary Kate MacKenzie & Rich Stup	Betsy	10p