



# North Country Ag Advisor

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*"Your trusted source for research-based knowledge"*



**Cornell University**  
**Cooperative Extension**  
North Country Regional Ag Team

**January 23, 2018**

Dairy Day Jefferson County  
10-3pm, Ramada Inn, Watertown

**January 30, 2018**

Dairy Day Lewis County  
10-3pm Lowville Elks

**February 1, 2018**

22nd Annual North Country Crop Congress  
10-3pm Lowville Elks

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## Ag Advisor

Cornell Cooperative Extension of  
Clinton, Essex, Franklin,  
Jefferson, Lewis, and St. Lawrence  
Counties

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Contact us directly through our website:  
<http://ncrat.cce.cornell.edu/>

## Our Mission

"The North Country Regional Ag Team aims to improve the productivity and viability of agricultural industries, people and communities in Jefferson, Lewis, St. Lawrence, Franklin, Clinton, and Essex Counties by promoting productive, safe, economically and environmentally sustainable management practices, and by providing assistance to industry, government, and other agencies in evaluating the impact of public policies affecting the industry."



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# Field Crops and Soils

## Winter Manure Applications: Avoiding Environmental Impact = Optimizing Nutrient Capture

By Kitty O'Neil

Winter is here. Crops are in and fall manure applications are finished, for the most part. Cold weather was slow to descend, but it's finally here and it has now delivered our first snows, storms, and school closings. Though manure storages are relatively empty and ready to receive a winter's worth of additions, there will be a need to apply some manure between now and spring, for at least some farms. Winter weather and field conditions can present elevated risk of manure runoff and contamination of surface waters. To help farms identify these conditions and reduce these risks, manure spreading recommendations were recently revised in a December 2015 publication by Czymmek, Geohring, and others at Cornell, NYS DEC, and Ag & Markets. The recommendations related to winter weather are summarized here. Permitted CAFO operations in NYS are required to monitor and follow these guidelines (and more), but even non-CAFO farms can reduce the risk of water contamination with a similar approach.

For maximum nutrient capture and zero runoff, surface-applied manure must contact soil surface and plant residues and quickly infiltrate into soil pore spaces. Winter and early spring present some risky weather and field conditions that can interfere with this process and should be avoided when planning manure applications. These conditions include:

### **Saturated soils (frozen or not):**

Runoff occurs when combined rain, snowmelt, and manure applications begin to exceed the soil's ability to infiltrate and drain. A farm operator must consider the moisture condition of the soil, under snow or frost when present, forecasted melt or rain, and moisture that will be added with manure in order to assess the risk of manure runoff from an application. For example, if on a warm winter day, snowmelt generated 0.1" of water per hour on an unsaturated soil with an infiltration rate of 0.7" per hour, all water will infiltrate and no runoff will occur. A manure application of 10,000 gallons/acre would add another 0.4" of liquid, but the combined total would still remain below the soil's ability to infiltrate. If a soil is already saturated, the result would be runoff of water and manure into adjacent catchment or waterways. A similar manure application is relatively low risk on a field that is dry under the frost layer. However, when soil is at or close to saturation, a manure application becomes risky. Add forecasted rainfall or snowmelt to these scenarios and runoff

is likely even without the addition of manure and its associated water.

Except in very cold, open winter conditions, soil drainage classification is the best available index for evaluating soil moisture status for planning manure applications during the winter. Poorly-drained soils will be the wettest throughout the soil profile. These soils are somewhat slower to freeze and tend to generate runoff first.

### **Snow, ice, and frozen soil:**

Risk of manure runoff is minimized when manure can infiltrate into soil or dry onto plant residues. Recent research from Wisconsin (Komiskey et al., 2011) highlighted 3 conditions that contribute to high risk of runoff:

Frozen soil. Soil that is dry when it freezes remains porous, so manure applied to its surface can infiltrate. Soil that is saturated when it freezes creates a solid, impermeable layer called "concrete frost." Concrete frost can form any time soil is saturated and followed immediately by very cold temperatures. Concrete frost may be at the soil surface, or below the surface. After a cold period with frost driven deeply, a temporary warm period can thaw the surface, but a concrete frost layer may remain below a shallow, muddy surface layer. Even a few inches of concrete frost prevents infiltration so that manure applied is at substantial risk for runoff.

Ice layers. When an ice layer of 0.5" or more forms, and remains unbroken, it prevents manure from contacting the soil, and presents a high risk for runoff. A layer of ice on the soil surface, on top of snow, or within the snowpack can prevent manure from contacting and infiltrating into the soil. Manure applications should be avoided when this condition exists. Manure applications may be made if the ice layer in soil can be broken with tillage equipment or, when an ice layer within the snowpack is cleared with a blade.

Snowpack. Surface-applied manure that can infiltrate or interact directly with soil and crop residues presents minimal additional runoff risk, even if followed by significant snowfall. Also, manure applications on top of snow, early in the season, that become integrated into snow pack are of low to moderate risk, especially when the eventual thaw is from the bottom up and

much of the water infiltrates the soil. However, applications can be very risky when made late in the season just before snowmelt, especially on snowpack (risk increases with depth and water content). Experience and research (Klausner et al., 1976) in New York indicates that manure applied in this situation can produce significant runoff losses. Large applications should be avoided in this condition. Clearing away the snowpack so that application can be made directly to the soil surface (frozen/granular or not frozen) reduces risk of runoff as long as the soil is not in a concrete frost condition.

#### **48-hour forecast shows probability of significant precipitation:**

Weather forecasts for 24 to 48 hours are quite accurate with respect to the probability of precipitation and temperature. If the probability of precipitation is 30 to 50% or more, it is very likely some precipitation will occur. If the expected precipitation amount is 0.25 inches or less, there is usually little risk of runoff, even from wet and frozen soils. Precipitation amounts of 0.25 to 0.5 inches will likely produce some runoff from wet soils, but not much from soils that have high infiltration capacities, providing they are not already saturated or frozen. It is difficult to simplify the runoff risk for different soil and site conditions when precipitation exceeds 0.5 inches, but avoid manure applications when projected amounts are expected to exceed 1 inch.

#### **Warm front expected to generate significant snowmelt:**

Warm fronts can occur at any time throughout the winter. The likelihood of generating runoff from snowmelt increases quickly when the temperature approaches about 40°F for 6 hours or more. An older snowpack will require a higher temperature or longer duration to produce runoff. If nighttime temperatures also remain above freezing, the runoff risk is increased further. Avoid manure applications on snowpack when the weather forecast indicates a warm front of above freezing temperatures within the next few days, and especially if the overnight forecast lows are also to remain above freezing.

#### Additional resources:

Czymmek, K., L. Geohring, Q. M. Ketterings, P. Wright, T. Walter, G. Albrecht, J. Lendrum,

and A. Eaton. 2015. Revised winter and wet weather manure spreading guidelines to reduce water contamination risk. Animal Science Publication Series. No 245. Cornell University, Ithaca NY. <http://nmsp.cals.cornell.edu/publications/files/WinterSpreadingGuidelines2015.pdf>

Komiskey, M. J., T. D. Stuntebeck, D. R. Frame, and F. W. Madison. 2011. Nutrients and sediment in frozen-ground runoff from no-till fields receiving liquid-dairy and solid-beef manures. Journal of Soil Water Conservation 66(5): 303-312.

Klausner, S. D., P. J. Zwerman, and D. F. Ellis. 1976. Nitrogen and phosphorus losses from winter disposal of dairy manure. Journal of Environmental Quality 5(1): 47-49.

# LOVES

farm-fresh produce,  
yoga, hiking and



## tax planning.

The word “taxes” may not bring a smile to most people’s face, but Jamie Johnson isn’t most people — she’s a tax consultant for Farm Credit East. And as a consultant, she loves helping our clients maximize their deductions, stay up-to-date with current tax law, and ensure that they never pay more than they should. That means planning well before it’s time to file, forecasting your end-of-year liabilities and developing strategies to keep your tax burden to an appropriate minimum.

Preparing taxes may not be your idea of a good time, but with a Farm Credit East tax consultant in your corner, you can be sure that you’ve put in place the most beneficial tax arrangement for your business — because WE ARE YOU.



### FARM CREDIT EAST

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*Our associates love what they do. How about you? Send us your selfie at [FarmCreditEast.com/WeAreYou](http://FarmCreditEast.com/WeAreYou)*



# Pesticide Recertification

credits

**Where:** CCE Clinton Office 6064 Route 22, Suite 5  
Plattsburgh, NY 12901 (February 6th, 2018)

**Or:**

CCE Essex Office 3 Sisco St, Westport, NY 12993 (February 7th, 2018)

**When:** 10am-12pm and 1pm-3pm

**Cost:** \$10 for the morning session and \$10 for the afternoon session (2 core recertification credits per session)

**Why:** No matter what category your license is in, your recertification credits must be 25% in your category. The other 75% can be core OR category. We are offering CORE credits in Entomology, Weeds, IPM and Pesticide Safety.

**\*Important\*** Categories 1-13 are on a 3 year cycle. Categories 21-41 are on a 5 year cycle. Check the DEC website for more information.

**Sign up at this link:**

**[https://reg.cce.cornell.edu/PesticideRecertification\\_209](https://reg.cce.cornell.edu/PesticideRecertification_209)**

For more information contact Sara Bull- (518)561-7450 or slk95@cornell.edu

Cornell Cooperative Extension is an employer and educator recognized for valuing AA/EEO, Protected Veterans, and Individuals with Disabilities and provides equal program and employment opportunities

# 22nd Annual North Country Crop Congress & Agribusiness Tradeshow



## Location:

Lowville Elks Lodge  
5600 Shady Avenue  
Lowville, NY 13367



**Thursday, February 1, 2018**  
**10 a.m. to 3 p.m.**

**10:00– 10:30 Registration , Sign In for DEC Credits, Visit Vendors**

**10:30- 10:45 Western Bean Cutworm Update**

*Mike Hunter, Cornell University Cooperative Extension*

**10:45- 11:00 Potato Leafhopper Management- What happened in 2017?**

*Mike Stanyard, Cornell University Cooperative Extension- NWNy Ag Team*

**11:00- 11:30 Herbicide Resistant Weeds and Challenges Ahead**

*Mike Stanyard, Cornell University Cooperative Extension- NWNy Ag Team*

**11:30- 12:00 Field Crop Disease Update**

*Gary Bergstrom, Cornell University*

**12:00 to 1:15 LUNCH & VISIT VENDORS**

**1:15 to 1:45 2017 Corn Variety Trial Results**

*Joe Lawrence, Cornell University PRO DAIRY*

**1:45- 2:00 Crop Insurance Updates**

*Kelsey O'Shea, Cornell University Cooperative Extension*

**2:00- 3:00 Conservation Tillage Practices**

*Local Farmer Panel Discussion moderated by Kitty O'Neil, Cornell University Cooperative Extension*

**3:00 ADJOURN**

*NYS DEC Pesticide and CCA credits are pending approval. You must arrive on time and stay for the entire program to receive these credits.*

Please call to register with Tatum Langworthy at 315-788-8450  
or [tlm92@cornell.edu](mailto:tlm92@cornell.edu) or at

[https://reg.cce.cornell.edu/2018cropcongressattendee-2\\_10512](https://reg.cce.cornell.edu/2018cropcongressattendee-2_10512)

\$25 before 01/29/18 OR \$30 at door for walk-ins

\$75 Agribusiness Vendor Fee (includes 1 Lunch)

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Press Release  
Contact: Lindsay Ferlito  
CCE – North Country Regional Ag Team  
607-592-0290  
Lc636@cornell.edu

## **2<sup>nd</sup> Annual Cow Comfort Conference to be held in Syracuse this winter**

*Cornell Cooperative Extension is hosting the 2<sup>nd</sup> annual statewide Cow Comfort Conference, focusing on the latest research in cow comfort, February 6-7, 2018, at the Holiday Inn, Liverpool, NY.*



WATERTOWN, NY, December 19, 2017 – Along with help from partners and sponsors, the Cornell Cooperative Extension North Country Regional Ag Team and the South Central NY Dairy & Field Crops Team are hosting the 2018 Cow Comfort Conference – “The Latest in Cow Comfort”. The 2<sup>nd</sup> annual installment of this conference will highlight the importance of maximizing cow comfort while showcasing the latest research and industry findings. The conference is open to anybody, and last year’s attendees included a variety of producers, allied industry, extension, and students.

The conference will open with Jessica Ziehm (NY Animal Agriculture Coalition) talking about animal welfare and what it means for the dairy industry, and presentations by DFA and Merck on how to prepare your farm for the worst, which will touch on animal abuse allegations and emergency preparedness. Other presentations include an update on lameness and cow comfort in tiestall dairies, maximizing cow comfort in the maternity pen (Dr. Katy Proudfoot, The Ohio State), and cow cooling and barn ventilation (Curt Gooch, Cornell University). Robotic milking herds will also be discussed with Dr. Trevor DeVries (University of Guelph) highlighting the latest data on cow comfort and lameness in robotic herds, and Jason Karszes (Cornell University) and Bruce Dehm (Dehm Associates) incorporating the economic and financial aspects of these milking systems. The conference will also feature vendors and booths to allow for networking and interaction with industry representatives and other producers.

The conference will be held February 6-7, 2018, at the Holiday Inn, 411 Electronics Parkway, Liverpool, NY, 13088. To register, please visit [https://reg.cce.cornell.edu/cowcomfortconference2018-2-2\\_10512](https://reg.cce.cornell.edu/cowcomfortconference2018-2-2_10512), or contact Tatum Langworthy (315-788-8450, [t1m92@cornell.edu](mailto:t1m92@cornell.edu)). Early registration is now open and runs until January 15, 2018, and the cost is \$175. Registration after January 15, 2018, is \$250. To sponsor the conference or have a booth, please contact Tatum Langworthy.



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# Dairy

## Monitoring Lameness on North Country Dairies

By Lindsay Ferlito

When was the last time you measured lameness on your herd? Last week? Last month? Last year? Lameness scoring the herd requires somebody who is trained to stand and watch cows walk, making it time consuming, and a task that often gets pushed aside. It is important, however, to regularly monitor (at least every few months) lameness prevalence on your herd. Every herd has a lame cow at some point, and the goal should be to detect those cows as quickly as possible, treat them, and identify what caused her to become lame, and make any necessary changes to her housing or management.

Previous studies (Novus International) have found the average lameness prevalence of mature lactating cows in the Northeast is about 31% overall, with 27.5% mildly lame and 3.5% severely lame. The North Country Regional Ag Team is currently conducting a study funded by the NYFVI looking at cow comfort, management, and protocols on 16 freestall herds in the North Country. In our first round of assessments we observed an average lameness prevalence in lactating cows of 29.4%, with 24.7% mild and 4.7% severe. Further, we are also using funding from NYFVI to collaborate on a study looking at lameness and cow comfort on 10 tiestall herds in the North Country and Southern NY. After the initial assessment, the lameness prevalence was 24%, with 20% mild and 4% severe lameness.

One important part of monitoring lameness prevalence on your herd is making sure you and your employees are properly trained on how to identify a lame cow. It takes more than just looking to see if her back is arched. Training takes time and requires you to watch numerous animals walking before you become proficient in detecting all levels of lameness, including when a cow is just starting to show signs. Previous studies have indicated that producers tend to underestimate the level of lameness on their herd, and a recent study in the Journal of Dairy Science highlights this issue. In a study of 237 Canadian dairy farms, researchers observed that producers estimated lameness to be only 9% on average, compared to 22% by the trained evaluators. This study included freestalls, tiestalls, and robotic herds, and the biggest discrepancies were found on tiestall herds, where the prevalence of lameness was 4x higher when a trained evaluator was scoring the cows.

If you or your employees do not feel adequately trained on how to identify lame cows, you have a few options. Some industry consultants provide lameness scoring, so reach out to your nutritionist or veterinarian to see what they offer. Also, your regional dairy specialists are available to help; we can come out to your herd, score your cows, and provide you with a lameness report, or we can come to the farm and provide training to you and your staff to help you better detect lameness early on in your herd so you can regularly monitor lameness moving forward. Please contact us if you are interested in training or lameness scoring (Lindsay Ferlito, 607-592-0290; Kimberley Morrill, 603-568-1404).



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## WINTER MAPLE SCHOOLS

Maple sugaring season is fast approaching and the public is invited to learn about maple production from leading educators in the field.

### ***Beginner Maple School – free for 4-H'ers***

This program will be held on Friday night, January 19 from 6:30 to 8:30 pm with Cornell Cooperative Extension of Lewis County at the American Maple Museum located at 9756 State Route 812 (Main Street) in Croghan. Basics for small and new maple producers will be presented by Stephen Childs, Cornell University NYS Maple Specialist. Participants can attend for a nominal cost of \$5 which includes refreshments and materials. Participation is free for 4-H or FFA Members. Pre-registration is strongly encouraged in order to receive materials. Fee can be paid upon arrival.



### ***Winter Maple School***

Maple Producers can attend the Winter Maple School on Saturday, January 20, 2018 at 9am for \$15 per person with pre-registration or at the door for \$20 that morning. Youth 16 and under is \$5.00 per child. Lunch and materials are included and this event will also be held at the American Maple Museum. This daylong program will cover a wide range of topics including Maple Flavors, Forest Tent Caterpillar, Forest Management in a Sugarbush, Maple Releasers - Are they in Working Order?, NY Certified Training and What's Happening at Cornell's Uihlein Maple Research Forest.



### **Registration**

To register or receive more information on the Beginner & Winter Maple School workshops please call 315-376-5270, email Michele Ledoux @ [mel14@cornell.edu](mailto:mel14@cornell.edu), visit our website at [www.ccelewis.org](http://www.ccelewis.org) or scan the workshop QR codes to be directed to online registration.

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# Livestock

## Sheep AI - It's Not What You Think

*By Betsy Hodge, CCE St. Lawrence County*

Sheep AI is not artificial intelligence; really, sheep are a lot smarter than you think already. Instead we are trying to do sheep artificial insemination (AI) to improve our genetics much like the cattle industry has done for years.

Unfortunately it's not as easy in sheep as the cervix in sheep is not a straight shot through into the uterus like it is in cows. Therefore, the extended semen needs to be deposited outside the cervix and the sperm have to swim through. It turns out frozen semen doesn't swim very well so if frozen semen is used, the ewe is laid on her back and anesthetized and a hole is made in the flank and the semen is inserted directly into the horn of the uterus (Laparoscopic AI or LAI). All this requires good synchronization techniques and lots of coordination with a vet and technician.

Meanwhile, in Europe they have been using fresh semen AI to improve their milking and meat sheep for years. With synchronizing and heat checking the results are 60-80% pregnancy and much less stress for the sheep and the farmer. Farmers synchronize their sheep, order the semen they want for the day the ewes will

be in heat, and then basically breed them with a syringe at a specific time (Vaginal AI or VAI). In some places, they wait for the second heat and breed them on the natural heat. This is a little trickier since you have to heat check and have semen ready for two or three days.

The ideal is probably what is being done in Iceland. The farmers all raise the same kind of sheep and there are specific measurements taken to figure out which ones are the best ones to use for future genetic progress. In the USA, there are many breeds of sheep and many markets and not much of a system for feedback. We could do progeny testing like they do in France, but there is a big expense involved with that. Genomics offer a solution in the future, if we can

get the markets and producers to agree on what the ideal will be (growth? rib-eye area? wool quality? feed efficiency?). Then we need to find the genetic markers for those traits.

The National Sheep Improvement Program is available, but designed mostly for purebred sheep. Commercial animals can be enrolled, but there needs to be similar animals for comparison in order to get predicted differences in performance. We hope to enroll the Extension Farm flock and I hope to enroll my home flock of hair sheep as well since we are keeping good records and NSIP would be a better way to make use of them. Many of the rams that have been purchased from out of state for the Extension flock had predicted differences for weaning weight, for weight gain after weaning, prolificacy, and more. It isn't as hard to pay good money for a ram that has some numbers backing him up.

At the Canton Cornell Cooperative Extension Farm, we have been practicing our fresh semen AI techniques for the last 5 years. After a trip to France where I was lucky enough to see how their system works, I wrote a grant to do some work with local farmers. We did a workshop with LAI and VAI and got some ewes pregnant and shared those genetics from Australia and New Zealand around the state in the form of ram offspring.

Over the next few years we tried doing VAI with fresh semen from our own rams, just to test the process. Ron Kuck (CCE Jefferson), various interns, and I succeeded in getting a few ewes pregnant every year despite our questionable semen handling techniques. We were getting lots of ideas, but not much concrete info on temperatures, semen extenders, etc. The grant we received earlier had provided some much needed lab equipment so we could play around with our techniques.

We recently met up with Dr. Jim Weber, a vet from the University of Maine, who was also impressed by the progress made in Europe. He has taken a personal interest in fresh semen AI and is doing small pilot projects around the Northeast. We hope someday to be able to collect semen, extend it, and ship it to a farm overnight or drive it somewhere and use it on some synchronized ewes. In order for this to be useful, we have to know which rams are worth the effort.





In the meantime, we tried Dr Weber's techniques on 15 ewes at the Extension Farm and 12 at my home farm. If they took, they should lamb around the 1<sup>st</sup> of April. We have the rams in with the flock now and the first natural lambs should be born about April 22, so we should be able to tell which are which. So far a few that we bred have been marked, but most have not.

Dr. Weber's technique involves breeding on the first natural heat after synchronizing so we had to learn to heat check the ewes. The ram was led to an area where the ewes could see him and then we watched for staring, tail wiggling, and general interest in the ram. Then we bred the ewes 12 hours later with semen we collected from the rams once daily. The rams were cooperative and we had good semen and good extender provided by Dr. Weber. We used a thermos for carrying around the straws we made.

I'm excited to have a protocol to follow which made it easier to AI more ewes. The heat watching is time consuming, but I am wondering if we could breed them on the synchronized heat and also do heat watching to try to get the timing right, but over a shorter period of time. We are looking for flocks

that might be willing to try synchronizing a few ewes and having us travel there to do the breeding with fresh semen from our rams next fall.

The long term goal of AI would be to produce uniform desirable carcasses for the meat market or more milk production for the sheep cheese makers. We have a long way to go before we reach that goal, but we have to start somewhere. Now we just need to make a trip to France or Iceland and learn more about how they are already doing it.



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# Dairy Day

Tuesday, January 30,  
2018

10am-3pm - Lowville Elks

\$30.00/person

FSA Borrower Credits Available



Cornell University  
Cooperative Extension  
Lewis County

Contact: Peggy Murray @ [mlm40@cornell.edu](mailto:mlm40@cornell.edu); 315-376-5270

## Schedule

- **10:00-11:00 AM: Core acres:** Raising the "right" quality forage vs. the "highest" quality forage. Profit or loss on every acre (We know IOFC for our cows-why not our fields?)
- **11:00-12:00 PM: Effective use of water** on dairies: fixing leaks + water conservation = preserving ground water resources - hauling/pumping costs
- **12:00-12:45 PM:** Lunch
- **12:45- 1:30 PM: Keynote Speaker** Matt Draper, Executive Director of the Shipley Center for Innovations speaking about Generational and Consumer Product Trends: Why people buy the things they do.
- **1:30-2:30 PM: Technology updates** we can use and afford: Making farming an attractive career for the next generation of farmers and give them the technology they want and need.
- **2:30-3pm - Program Updates**

Visit [https://reg.cce.cornell.edu/DairyDay\\_223V](https://reg.cce.cornell.edu/DairyDay_223V),  
scan the QR code or call our office at  
315-376-5270 to register by January 19, 2018







## Jefferson and Lewis CCE Shop Meetings are back!

January through March: Jefferson – 3<sup>rd</sup> Wednesday    Lewis – 3<sup>rd</sup> Friday  
**12:30pm – 2:30pm**

No registration necessary. Just show up.

Join your neighbor for coffee, light refreshments, and info for your farm.

### JEFFERSON

#### **JANUARY**

Date: Wednesday January 17, 2018

**Topic: 2017 cropping season post-mortem;**

**Outlook on 2018 with Mike Hunter**

Location: N. Harbor Dairy, Sackets Harbor

Crop Mangers office (turn in driveway by bunk silos off corner of Route 75 & N. Harbor Road)

#### **FEBRUARY**

Date: Wednesday February 21, 2018

**Note time - 11:30 start**

**Topic: Cow Comfort in Tie Stall Barn**

Location: Joe Fults

30180 Fults Road, Evans Mills

#### **MARCH**

Date: Wednesday March 21, 2018

**Topic: Movie Matinee: "Food Evolution"**

Location: Peggy & Lynn Murray (garage)

31721 Route 12, Copenhagen

### LEWIS

Friday January 19, 2018

Location: Farney's Silvery Falls Dairy

Bardo Road, Lowville

Date: Friday February 16, 2018

Time: 12:30 – 2:30pm

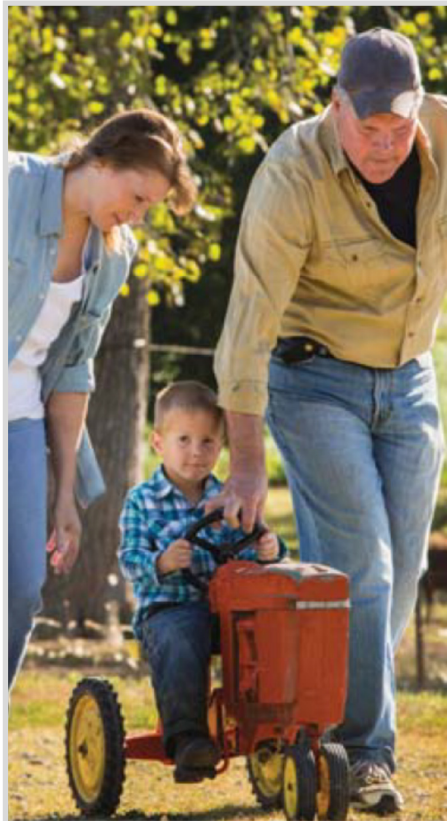
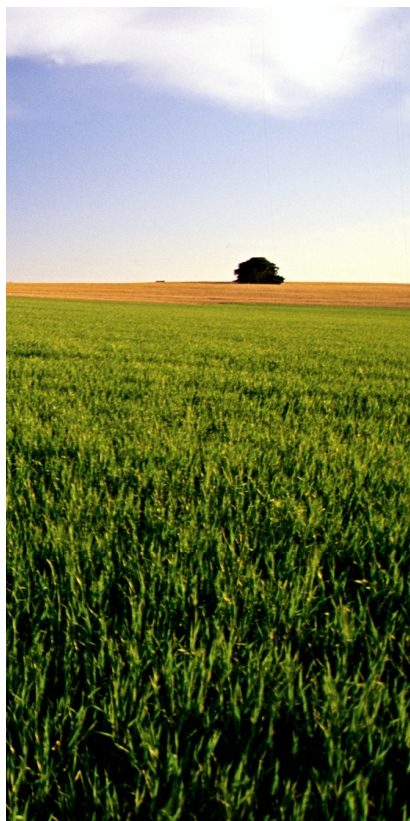
Location: Eric and Lorelle Sherman

5613 Lee Road, Turin

Date: March 16, 2018

Location: John Williams

10359 Old State Road, Carthage



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# Farm Business

## Farm Finance 101

*By Kelsey O'Shea*

Ever wish you paid more attention in that accounting class? Maybe you're a bit rusty on financial ratios or looking to learn something new. Each month I will go over an accounting or finance topic as it relates to your farm business, so stay tuned. This month we are taking a quick break from finances to talk about farm labor.

### **LOOKING FOR LABOR? LET US HELP YOU FIND IT!**

Labor is quickly becoming one of the most pertinent issues on dairies and other farms in the Northeast. The North Country Regional Ag Team has developed an online tool to advertise positions on various operations, and the ads are regularly sent to agricultural universities across the Northeast. The farm business management specialist (Kelsey O'Shea) will assist farmers in writing job postings and providing the online platform where students can browse and apply directly online. The applications are sent directly to the farmer and obtain pertinent information that the farmer can then follow up on. The goal is to provide a real-time link between North Country farms and the next generation of farmers and managers.

#### **Job & Internship Opportunities**

Please see the industry categories below. Click on a category to see the jobs that are available.



Dairy



Crops/Livestock



Produce

Remember that students are looking for opportunities ASAP. Contact Kelsey O'Shea ([kio3@cornell.edu](mailto:kio3@cornell.edu), 315-955-2795) to get a job posting developed and online today. Please note that CCE is exclusively providing assistance and a platform to post jobs, and they are in no way guaranteeing performance and they are not participating in the selection of or the management of prospective students or employees.

The website is: [https://ncrat.cce.cornell.edu/job\\_opportunities.php](https://ncrat.cce.cornell.edu/job_opportunities.php).

# A Few Tax Questions Answered

By Kelsey O'Shea

It is important to note that these are PROPOSED changes from the House or Senate tax bills.

*Can I continue to deduct my real estate taxes for my farm land rental or farm business?*

Yes, you will be able to continue to deduct 100% of your business and rental real estate taxes. The proposed change by the House and Senate is to limit the itemized deduction (which only applies if you itemize as opposed to taking the standard deduction) for real estate on your home or personal residence to \$10,000. Most farmers, if they do itemize, are not paying that amount of real estate taxes on their personal residence.

*With the proposed new tax brackets, will my tax go up or down?*

Obviously, this depends on what tax bracket you fall into for this particular year. The proposed changes (there are different bracket changes proposed by each the House and the Senate) include: assuming you're married filing jointly, DPAD deductions taken, and all other aspects staying the same in the 10%, 15%, and 25% tax brackets, the House Bill would have percentage savings of 1.1%, 34.1%, and 47.3% (of total tax dollars owed under the current rules). Assuming the same conditions, in the 10%, 15%, and 25% tax brackets, the Senate Bill would have percentage savings of 15.4%, 32.3%, and 23.8% (of the total tax dollars owed under the current rules). The biggest difference comes in the higher incomes (i.e. \$90,000 to \$425,000 in the 25-35% tax brackets) the House Bill proposes overall increases in the rates, while the Senate Bill proposes decreases in all rates from existing brackets.

*What will the limit be on Section 179 depreciation?*

According to the proposed Senate Bill, Section 179 would be bumped to \$1 million effective for taxable years beginning in 2018 and is indexed for inflation. The phase would begin at \$2.5 million in contrast to the current \$2 million.

*What about bonus depreciation?*

According to the Senate Bill, Bonus Depreciation would be 100% on new equipment purchases after September 27<sup>th</sup>, 2017, and you can elect to take 50%.

*Any other changes in depreciation?*

The Senate Bill proposes a change to the class life of equipment from 7 years to 5 years and now you can take 200% declining balance instead of 150%.

*What about Estate Tax Law Changes?*

Again, the Senate proposed Bill would double the lifetime estate exemption to 11.2 beginning in 2018 with the same full step-up in basis as is. The exemption is then set to be indexed to inflation but the annual gift exemption amount remains at \$15,000.

## Farm Drainage Systems

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# Harvest NY

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## Do you #KnowYourBeef?

*By Mackenzie Waro*

Do you #KnowYourBeef, and all the resources at your fingertips? The National Cattleman's Beef Association, <http://www.beefusa.org>, is a gold-mine when looking for resources for production, industry updates, and history. The NCBA is the Beef's lobby group; if you want your voice heard, become a member and voice your concerns.

And what about the national slogan, "Beef It's What's for Dinner"? This advertising slogan and campaign was launched in 1992 to promote the benefits and incorporate beef into a healthy diet. The program is funded by the Beef Checkoff, [www.beefitswhatsfordinner.com](http://www.beefitswhatsfordinner.com). This site offers FREE resources from recipes and cooking suggestions, to cut sheets and beef cutting guides. This site also offers beef cutting videos, which can be shared through social media. This resource is great to send to consumers if you are fresh out of ideas, or need new ideas, and it is a great resource to refer to, at least weekly for ideas as to marketing your beef products.

What is the Beef Checkoff Program? As per the [www.beefboard.org](http://www.beefboard.org) website, "The Beef Checkoff Program is a producer-funded marketing and research program designed to increase domestic and/or international demand for beef. This can be done through promotion, research, and new product development, and a variety of other marketing tools. As mandated by law, checkoff dollars must be invested in programs to increase consumer demand for beef and create opportunities to enhance producer profitability. The Beef Act defines six program categories: promotion, research, consumer information, industry information, foreign marketing, and producer communications." Each time a cattle (beef or dairy) is sold in New York, \$1 should be collected and remitted to the New York Beef Council, <http://www.nybeef.org>. Fifty-cents will stay in NY to help NY Beef producers to promote NY's beef industry.

The NY Beef Council works on producer education, nutritional education, and consumer education. It is important that you submit the dollar, even if the cattle was sold privately. The dollar is not only collected when butchered, but also every time that cattle sells in its lifetime. Registered, beef, or dairy, every cattle needs to remit the dollar. This will help grow the NY beef industry's awareness and education.

When using social media, use the hashtag #KnowYourBeef, and that will link your beef posts back to the national checkoff, "Beef It's What's For Dinner", and the NCBA. Follow the NY Beef Council and Harvest NY on Facebook, Twitter, and Instagram.



National Cattlemen's  
Beef Association





## Considering Small Scale Commercial Value-Added Dairy Production?

This presentation will introduce you to the ins and outs of small-scale cheese, yogurt and other value added dairy production.

We'll be covering:

- How to get started
- Funding opportunities
- Examples of value-added businesses

### Featured Speakers:

*Anika Zuber*, Regional Dairy Processing Specialist, CCE

*Becca Durant*, Dairy Product Specialist 2, NYS Agriculture & Markets

*Kelsey O'Shea*, Regional Ag Business Management

**Location:** Clinton County Cornell Cooperative Extension, 6064 NY-22, Plattsburgh, NY 12901

**Date and time:** February 20<sup>th</sup>, 10am-2pm

**Fee:** \$15.00 per person (\$20.00 for two members of the same family) Light lunch included.

**Please register by calling Sara Bull at 518-561-7450, or visit us online at [https://reg.cce.cornell.edu/SmallScaleValueAdded\\_209](https://reg.cce.cornell.edu/SmallScaleValueAdded_209)**

**Pre-registration is required!**

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## Attention:

If you would like to receive a paper copy of the newsletter please contact Tatum Langworthy at 315-788-8450 or email at [t1m92@cornell.edu](mailto:t1m92@cornell.edu). A subscription for a year is \$15.00.

### How to Advertise in the North Country Regional Ag Classifieds

**Farmers:** Advertising in *North Country Regional Ag Classifieds* is **FREE** for farmers. To place an advertisement, email details to Tatum Langworthy at [t1m92@cornell.edu](mailto:t1m92@cornell.edu) by the second Monday of the month before you want your ad to appear. Publication is the first week of every month.

**Fine Print:** To qualify for free advertising, you must meet all of the following criteria:

- You must own, rent, or be employed on a farm.
- Your farm must be actively engaged in the production of agricultural commodities, such as milk, meat, eggs, produce, animal by-products, or feed, etc.
- Your goods must relate to farming.

Anyone wishing to purchase a larger display ad in the newsletter, should call Tatum Langworthy at (315) 788-8450 for more information. All income generated from the sale of ads goes to support publication and mailing costs.

North Country Regional Ag Team reserves the right to reject any advertisement deemed unsuitable for our publication.

North Country Regional Ag Team does not endorse any advertised product or business - we are providing an informational service only.



## It's great to be part of a farm community.

We have the #1 farm insurer\* with over 100 years of experience in agriculture behind us. They help us offer you top of the line protection for your farm or ranch operation, with flexible coverages and exceptional claims, underwriting and risk management services.

We offer Nationwide farm and ranch insurance and would welcome the chance to discuss it with you.

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Randall Glitz  
(518) 561-7000  
[randyglitz@northerninsuring.com](mailto:randyglitz@northerninsuring.com)



\*2016 S&P Financial Report. Based on statutory data.

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**CCE North Country Regional Ag Team**  
**203 North Hamilton Street**  
**Watertown, New York 13601**

## What's Happening in the Ag Community

*Dairy Summit St. Lawrence County, January 10, 2018, 10am-3pm, Best Western, Canton, NY.*

*Dairy Day Jefferson County, January 23, 2018, 10am-3pm, Ramada Inn, Watertown, NY.*

*Dairy Day Lewis County, January 30, 2018, 10am-3pm, Lowville Elks Club, Lowville, NY.*

*22nd Annual North Country Crop Congress, see page 6 for more information.*

*Dairy Reproduction and A.I. Training Course, Clinton and Essex Counties, Feb 1 and 2, 2018.*

*2018 Cow Comfort Conference, February 6-7, 2018, see page 7 for more information,*

*Calf Program, February 20, 2018, Malone; February 21, 2018, Canton; February 22, 2018, Lowville, NY.*

*Jefferson and Lewis County Shop Meetings, see page 13 for more information.*

*Considering Small Scale Commercial Value—Added Dairy Production? See page 17 for more information.*

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