

A partnership between Cornell University and the CCE Associations in these five counties: Allegany, Cattaraugus, Chautauqua, Erie, and Steuben.



Crops, Cows, and Critters Newsletter

Volume 2 · Issue 8 · September 2021

New York HERO Act in Effect NOW: Employers are Required to Activate Plans and Prevention Measures

From Rich Stup, Cornell Ag Workforce Development, NY Farm Bureau, and with additions from Katelyn Walley-Stoll, Farm Business Management Specialist

On September 6, Governor Kathy Hochul announced the designation of COVID-19 as an airborne infectious disease under New York State’s HERO Act. This means that all NY employers, including farms, are required to activate their airborne infectious disease plans. Employers should immediately: review and update their plans, provide a verbal review of the plan with all employees, provide written copies to employees, and post a copy of the plan in the workplace. These plans include prevention measures such as: “stay at home” policy, daily health screening, face coverings, physical distancing, etc. Failure to comply with the NY HERO Act carries possible fines of \$50/day for failing to adopt a plan and \$1,000+/day for failing to comply with an adopted plan, according to the National Law Review. The Act also contains very strict measures against employer retaliation against an employee who complains about a lack of workplace safety measures. *(Rich Stup)*.

If you’re just getting started, I would recommend following this process:

- Download the model airborne infectious disease exposure plan. It’s very “fill in the blanks here” and meets NYS standards. You can also use this model/fill in plan that is made specifically for agriculture. If you don’t have access to internet, printer, or a computer, call me (716-640-0522) and I will get a paper copy to you.
- Fill in the areas for your specific situation, there are 9 spaces total.
- Be sure to have in place the “model’s” recommendations now that the designation

from the Governor has come through. This includes

- Daily health screenings (symptom, contact, and temperature checks)
- Providing and wearing PPE (face coverings, gloves, other PPE as needed)
- Maintain distancing and ventilation when needed
- Hand washing/sanitizing that are frequent and easily accessible
- “Stay at Home” policy if experiencing illness symptoms
- Cleaning and Disinfecting common areas (tractor cabs, break rooms, time-clocks, etc.)
- After the plan is together, you’ll want to immediately verbally review the plan with employees, provide written copies to employees, add to your employee handbook, and post a copy in the workplace.
- Businesses without employees do not need to have a plan in place, but should consider creating one anyway, especially if they have some type of public interaction. *(Katelyn Walley-Stoll)*.

Also, a reminder to agricultural employers in New York State from NYS DOL: COVID19 Paid Leave benefits are still in effect. COVID19 Paid Leave benefits do not have an expiration date. Employers may not make workers use existing sick leave or other leave accruals, in lieu of providing COVID leave benefits. Employers must provide these quarantine benefits regardless of vaccination status. *(NY Farm Bureau)*.

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We're hiring! Give Katelyn a call to learn more about our Field Crops Management Specialist position and how to apply.

"Cows, Crops, and Critters Newsletter" by the Southwest New York Dairy, Livestock, and Field Crops Program with Cornell Cooperative Extension in partnership with Cornell University and the five county region of Erie, Chautauqua, Cattaraugus, Allegany, and Steuben and their CCE Associations. To simplify information, brand names of products may be used in this publication. No endorsement is intended, nor is criticism implied of similar products not named. Every effort has been made to provide correct, complete and up-to-date pesticide recommendations. Changes occur constantly and human errors are still possible. These recommendations are not a substitute for pesticide labeling. Please read the label before applying pesticides. By law and purpose, Cooperative Extension is dedicated to serving the people on a non-discriminatory basis. Newsletter layout and design by Katelyn Walley-Stoll.

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For accommodations or accessibility concerns, please contact our specialists at least one week prior to the scheduled event. If you need information provided in a different format, call 716-640-0522.

Are you mastering your colostrum management?

By Camila Lage, Dairy Management Specialist

The most important factor in determining the health and survival of a young calf is to achieve early and adequate intake of high-quality colostrum. When a calf is born, its gastrointestinal tract temporarily allows the absorption of large molecules including antibodies (immunoglobulins or IgG). This is called “passive transfer”.

“Failure of passive transfer” (FPT) occurs when a calf fails to absorb an adequate quantity and quality of immunoglobulin. If we can deliver 150 to 200 g of IgG to the calf within 2-4 hours after birth, then less than 10% of calves should experience FPT. However, USDA’s National Animal Health Monitoring System reported in 2014 that 13.5 percent of 1,005 Holstein heifer calves from the eastern half of the U.S. had FPT. Many herds have room to improve their calf welfare and performance by improving colostrum management.

Calves with a serum IgG of more than 10 g/L have successful passive transfer. Recently, a group of calf experts (Lombard et al., 2020) have shown that although mortality rates have decreased since 1991, the percentage of calves with at least one sick event during the pre-weaning period has not changed over the same time. In summary, calves with IgG serum of 10 g/L still get sick but are less likely to die.

With this new research, we now have new recommendations on herd-level passive immunity in dairy calves to help reduce morbidity (animals that get sick). The new recommendation is that herds attempt to reach the following targets to reduce both calf mortality AND calf morbidity.

TPI Category	Serum IgG category (g/L)	Equivalent Total Protein (g/d/L)	% Calves
Excellent	≥ 25.0	≥ 6.2	>40
Good	18-24.9	5.8-6.1	~30
Fair	10-17.9	5.1-5.7	~20
Poor	<10	<5.1	<10

Table 1. New recommendations for IgG (antibodies) concentrations and equivalent total protein (TP) and percentage of calves recommended in each transfer of passive immunity (TPI) category

As we can see on the table above, instead of having all the animals with serum IgG concentrations ≥ 10 g/L, the important goal to keep in mind is: to have at least 40% of the animals with serum IgG concentrations ≥ 25.0 g/L and less than 10% of the animals with serum IgG lower than 10 g/L.

To implement this new herd-level recommendation, producers should establish a routine to monitor enough calves to calculate the percentage of the herd in the various categories. If you are interested in understanding better how to do this, talk to your veterinarian or extension specialist for more information. While the recommendation is fairly new, the practices to mastering your colostrum management are still classic. According to Dr. Godden, from the University of Minnesota, a successful colostrum management program should follow the 5 Qs elements:

Quality : High-quality colostrum has an IgG concentration > 50 g/L. Colostrum quality can vary from dam to dam, and cow-side quality testing helps predict IgG concentration. The colostrometer estimates IgG concentration by measuring colostrum density). A more accurate tool, the Brix refractometer, measures sucrose concentration (Brix, %), which is positively correlated with IgG in colostrum. If less than 90% of cows are producing high-quality colostrum, we should review pre-fresh and just-fresh cow management.

Quantity: To provide 150-200 g of IgG to the calf, the colostrum volume fed will depend on quality. We help reach this goal by feeding a larger volume at first feeding (within the first 6 hours after birth). Experts currently recommend feeding 10% of birth weight (3-4 L) at the first feeding. However, if you struggle to meet this goal, or are aiming for higher IgG levels for your newborn calves, you should consider a second colostrum feeding (2-3 L before 8 hours after birth).

Quickly: A calf’s ability to absorb antibodies across the gut is optimal in the first hours after birth and declines over time, with a complete closure by 24 hours after birth. As such, the optimal management strategy is aiming to feed all calves within 1-2 hours after birth, and by 6 as a maximum.

sQueaky clean: Good hygiene is essential when harvesting colostrum, either to give to a calf or store for later use. Fresh colostrum should be used within 2 hours of harvest or refrigerate or freeze stored colostrum ASAP. Refrigerated colostrum must be used within 48 hours. If frozen, it can be used within 6 months.

Quantify: Reviewing colostrum management on-farm is important to make sure calves are receiving the benefit of good quality colostrum. A colostrum protocol should evaluate colostrum quality and a calf’s immune status. Talk to your veterinarian or contact your regional dairy extension specialist for more information about how to do it.

Getting enough quality colostrum in a calf early on makes for a lifetime of improved health and productivity.



When it comes to colostrum management, remember the 5 Q’s: Quality, Quantity, Quickly, sQueaky clean, Quantify.



Beef Expo Weekend Sept 24-25th, 2021

Fun starts Friday, Sept. 24th @ 4PM
Hot Dog/Hamburger Cook-Out, Friends, and Games
RSVP to let us know you are coming!

Location
Rodman Lott & Sons Farms
2973 State Route 414
Seneca Falls, NY 13148
(previous EFD site)

The schedule on Saturday consists of educational events for the whole family, starting at 9am. Registration is free. Please RSVP by contacting Amanda Dackowsky at 716-432-9871 or nybeefproducers@aol.com.

Air Fryers: For more than just Chicken Tendies

Did you know you can use your air fryer to measure forage dry matter instead of a traditional laboratory test or koster tester? To use an air fryer to measure DM, based on a 2018 article from Dan Severson of the University of Delaware, you will:

- Weigh out 100 grams of a representative sample of what you're measuring
- Using an inexpensive kitchen scale works great. You can then cheaply replace it often (those scales that came with your 30 year old Koster tester might be inaccurate enough to really skew your results).
- Place the sample in the air fryer basket.
- You'll want to spread it out in a somewhat even layer.
- Set the fryer to 250 degrees F and the timer to 30 minutes.
- Record the weight of your dry sample.
- Use the same scale/tare for your container
- Calculate the DM content
 - With a 100 gram sample, you'll: Final Dry Weight (grams) / Initial Wet Weight (grams) X 100 = percent dry matter
 - Example: 45 grams dried sample / 100 grams initial wet sample x 100 = 45% DM

You can then use this dry matter to balance your rations, determine harvest windows, and improve your overall forage quality!

CCE Flock Talks

Summer Issues Recap, Bring Your Questions

Wednesday, September 22th, 7pm-8pm via Zoom

Join CCE Specialists and Educators from across the state as we discuss the most common flock-related questions of 2021. The educator panel will be accepting and answering your questions live!

Unlike previous Flock Talks, this presentation will **not** be recorded

Registration: Free

Register here: <https://tinyurl.com/summerissues>

If you'd like to register through CCE, call Amy Barkley at (716) 640-0844 or email at amb544@cornell.edu



SAVE THE DATE!

In-person FAMACHA training with hands-on lab

Saturday, October 16th, 11am - 3pm

Jamestown Community College

Join Dr. Tatiana Stanton for a class on parasite management in small ruminants using integrated pest management practices, including FAMACHA cards. The hands-on lab will cover using the FAMACHA card on live animals and how to conduct fecal egg counts.

For more details and to register, contact Lisa Kempisty at (716) 664-9502 ext 203 or email at ljk4@cornell.edu.

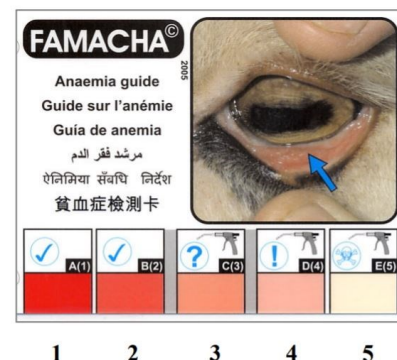


Figure 2. FAMACHA® card.
www.acsrpc.org

We hope to see you at some of our in-person and virtual events this season!

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FAMACHA can be a helpful tool to help improve your small ruminant herd.

Controlling and Eradicating Foot Rot in Sheep and Goats

Adapted an article by Dr. Tatiana Luisa Stanton, Small Ruminant Extension Associate, Cornell University

Foot rot is a chronic, debilitating disease. Although rarely life threatening on its own, it causes painful lameness. Animals respond by eating poorly and losing weight, further compromising their health. The disease is highly infectious.

In trying to eradicate either benign foot rot (often misidentified as foot scald) or advanced foot rot, there are several things to keep in mind. 1.) Foot rot requires a **synergistic infection** between two bacteria, but can occur if only one, *D. nodosus* is available. 2.) *D. nodosus* can only survive in feces, soil, or pasture for a maximum of 2 weeks. Thus, if you can get animals off a specific pasture or barn pen for two to three weeks, the barn floor or pasture will be free of the disease and no longer a source of infection. 3.) Infected individuals in a herd or flock are carriers, even if the environment is free of the disease. 4.) While wet conditions make symptoms worse, dry conditions make symptoms better, but can hide the severity. 5.) Treating aggressively in dry weather is the best management tactic, even when the animals aren't showing symptoms. Control is difficult in wet seasons, but is important to reduce the spread to non-infected individuals.

Hooves in infected herds should be trimmed regularly and trimmers disinfected between animals. Foot bath solutions for the entire herd or flock, and possibly systemic oxytetracycline antibiotics for animals with severe symptoms, can be used. Two common effective foot bath solutions are 1) copper sulfate 10% (16 lbs in 20 gallons of water) or 2) zinc sulfate 10% (8 lbs in 10 gallons of water with 1/3 cup of laundry detergent to help with mixing). Both solutions can be toxic and care should be taken that animals do not drink them. Dry baths of 10 lbs of zinc sulfate in 90 lbs of hydrated lime can be used in doorways if foot baths are unavailable but are normally less effective, unless winter weather precludes the use of wet baths. Smaller solutions of zinc sulfate for dipping hooves individually can be made by mixing 1 part zinc sulfate with 9 parts water and adding some detergent.

Animals should be carefully examined for lameness or interdigital blisters and separated into either a symptomatic and an asymptomatic group. The symptomatic group should be run through the foot bath at least every 3 days for a minimum of 4 treatments. Animals should stand in the bath a minimum of 5 minutes, if at all possible. Standing in a foot bath for 1 hour results in rapid curing of the disease but is often not feasible. Symptomatic animals can be injected with an effective antibiotic such as oxytetracycline following your veterinarian's recommendations. However, antibiotic treatments are usually not recommended for asymptomatic animals as these treatments can make are usually not

recommended for asymptomatic animals as these treatments can make identification of subclinical and/or carrier animals which are not ready to be introduced into the "clean" group more difficult. A middle group can be established of animals that appear to become free of the disease. Any animal that relapses should be noted down and returned to the symptomatic group. Members of the middle group can be added over time to the clean group. One recommendation is that they be free of symptoms for at least 30 days and undergo at least 2 foot bath treatments in the middle group prior to joining the clean group. Once the flock has made it through a wet season without any signs of foot rot or foot scald, you can consider the flock disease free.

Animals that continually relapse or whose reintroduction into the clean group results in other animals getting infected are likely to be carriers and should be removed from the herd. If too valuable for culling, they can be isolated for special attention such as severe paring down of the hoof, daily packing and wrapping of the affected feet in a zinc sulfate, copper sulfate or Terramycin solution (1 packet of soluble terramycin powder mixed in ½ cup of water with enough alcohol added to end up with a 2 quart mixture). However, there is usually a predisposing factor that causes an animal to be a carrier. With the exception of founder, most of the factors that predispose an animal to becoming a foot rot carrier are related to genetics. Culling of suspected carriers is often the best decision for flock improvement.



This hoof (picture from Michigan State University) illustrates a case of interdigital dermatitis. The infection is between the claws, but has not yet invaded the hoof extensively. Because of the relative mildness of this condition, it is considered "foot scald", but can be a precursor to foot rot, especially if the right bacteria are present.

Working with a veterinarian to determine if swellings and red areas between the claws are foot rot or something minor can help get ahead of a severe outbreak.

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If you are interested in learning more about the stories shared here, contact Livestock and Beginning Farm Specialist, Amy Barkley, at 716-640-0844 or amb544@cornell.edu.

Dairy Market Watch

August 2021



Prepared by Katelyn Walley-Stoll.

An educational newsletter to keep producers informed of changing market factors affecting the dairy industry.

Milk Component Prices			Milk Class Prices				Statistical Uniform Price & PPD				
Month	Butterfat	Protein	I (Boston)	II	III	IV	Jamestown, NY		Albany, NY		Albany \$/gal. to farmer
July 20	\$1.95	\$5.62	\$19.81	\$13.79	\$24.54	\$13.76	\$17.93	(\$6.61)	\$18.53	(\$6.01)	\$1.60
Aug 20	\$1.63	\$4.44	\$23.03	\$13.27	\$19.77	\$12.53	\$16.87	(\$2.90)	\$17.47	(\$2.30)	\$1.51
Sep 20	\$1.59	\$3.39	\$21.69	\$13.16	\$16.43	\$12.75	\$15.65	(\$0.78)	\$16.25	(\$0.18)	\$1.40
Oct 20	\$1.64	\$5.01	\$18.45	\$13.63	\$21.61	\$13.47	\$15.92	(\$5.69)	\$16.52	(\$5.09)	\$1.41
Nov 20	\$1.56	\$5.62	\$21.29	\$13.86	\$23.34	\$13.30	\$17.12	(\$6.22)	\$17.72	(\$5.62)	\$1.53
Dec 20	\$1.54	\$3.03	\$23.12	\$14.01	\$15.72	\$13.36	\$16.11	\$0.39	\$16.71	\$0.99	\$1.44
Jan 21	\$1.55	\$3.04	\$18.39	\$14.18	\$16.04	\$13.75	\$14.76	(\$1.28)	\$15.36	(\$0.68)	\$1.32
Feb 21	\$1.44	\$2.98	\$18.79	\$14.00	\$15.75	\$13.19	\$14.65	(\$1.10)	\$15.25	(\$0.50)	\$1.31
Mar 21	\$1.72	\$2.70	\$18.45	\$15.07	\$16.15	\$14.18	\$15.35	(\$0.80)	\$15.95	(\$0.20)	\$1.38
Apr 21	\$1.94	\$2.81	\$18.76	\$15.56	\$17.67	\$15.42	\$16.21	(\$1.46)	\$16.81	(\$0.86)	\$1.45
May 21	\$1.98	\$3.13	\$20.35	\$16.22	\$18.96	\$16.16	\$17.19	(\$1.77)	\$17.79	(\$1.17)	\$1.53
June 21	\$1.96	\$2.53	\$21.54	\$16.66	\$17.21	\$16.35	\$17.35	\$0.14	\$17.95	\$0.74	\$1.55
July 21	\$1.89	\$2.49	\$20.67	\$16.83	\$16.49	\$16.00	\$16.91	\$0.42	\$17.51	\$1.02	\$1.51

July Utilization (Northeast): Class I = 27.7%; Class II = 25.2%; Class III = 27.5%; Class IV = 19.6%.
Class I = fluid milk; Class II = soft products, cream, and yogurt; Class III = cheese (American, Italian), evaporated and condensed products; Class IV = butter and milk powder.

Dairy Commodity Markets (Excerpts from USDA Dairy Market News – Volume 88, Report 34, August 27th, 2021)

Dry Products: Low/medium heat nonfat dry milk prices are mixed with the price range expanding in Central/East and West regions. Nonfat dry milk supplies are available. Dry buttermilk prices and dry whole milk prices are steady to slightly higher on quiet trading. Dry whey prices are lower in the Central and West regions and steady to lower in the East. Demand is steady in domestic and international markets, but buyers and sellers are trying to find acceptable price points. Animal feed whey prices slipped on the bottom of the range on limited trading. The lactose price range is unchanged, but spot market prices are slipping. Domestic interest for acid and rennet casein remains stable, as do prices.

Butter: Cream is tightening. Some Central butter plant managers relay a little more Western cream availability this week, but other contacts say truck shortages are hampering the movement of cream supplies and delaying deliveries. Butter production is mixed, with some declines in manufacturing rates reported in the East. Some butter makers are offsetting decreased butter production with an increase in micro-fixing efforts. Inventories are healthy. Retail demand is level to growing. Food service orders are steady to stronger. Despite COVID-related concerns, restaurant business remains busy.

Cheese: Last year, in the height of pandemic uncertainties, spot milk reached \$5 under Class III during week 34, but current prices are more comparable to 2019, when prices ranged from Class to \$1.50 over Class. Trucker shortages continue to hector cheesemakers, and their milk suppliers, nationwide. Cheese inventories in the other regions are mostly steady week over week. Demand notes are mostly steady, as well. Market tones remain in question, as the block-over-barrel price gap on the CME remains a bearish roadblock.

Fluid Milk: Across much of the United States, heat and humidity are chipping away at farm milk production in the midst of the dog days of summer. While milk production is seasonally declining, Class I sales have increased as schools begin to reopen and the pipeline for school milk bottling refills.

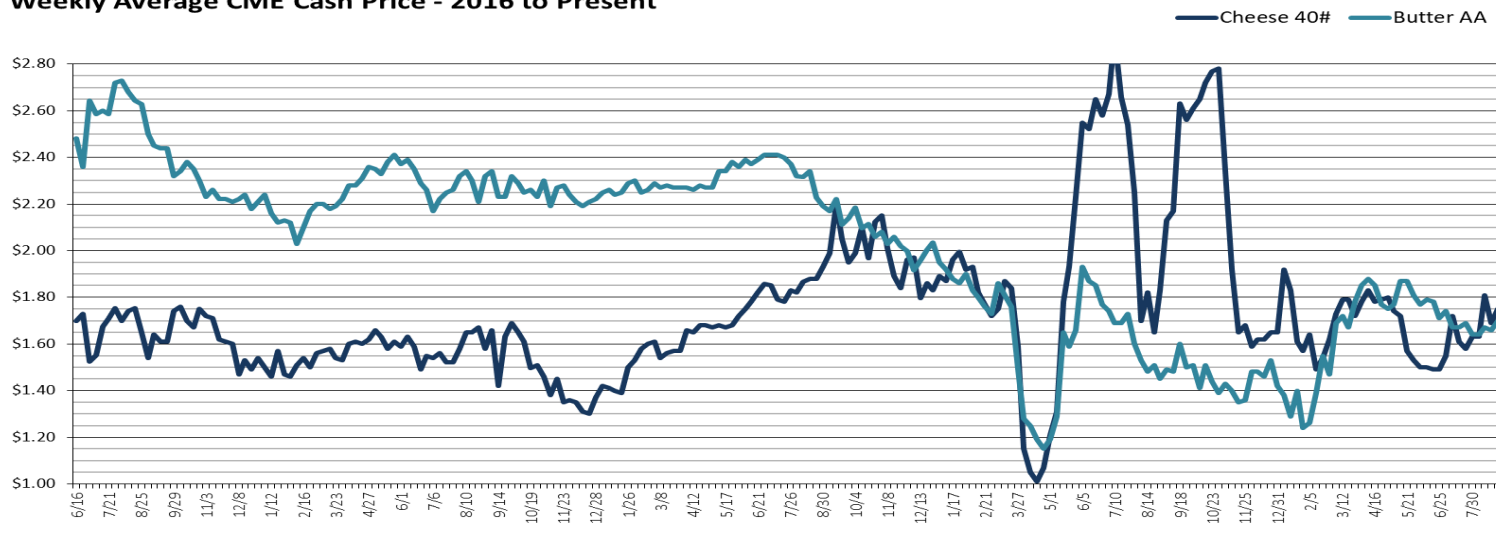
Friday CME Cash Prices					
Dates	7/30	8/6	8/13	8/20	8/27
Butter	\$1.64	\$1.64	\$1.67	\$1.66	\$1.70
Cheese	\$1.63	\$1.63	\$1.81	\$1.69	\$1.75

The July 2021 \$/Gallon paid to the farmer (Albany price) was \$1.51. This is similar to \$1.60 a year ago.



For more information on Dairy Business Management and Market Analysis, contact Katelyn Walley-Stoll, Farm Business Management Specialist, at 716-640-0522 or kaw249@cornell.edu.

Weekly Average CME Cash Price - 2016 to Present



Dairy Situation and Outlook - August 19th, 2021

Bob Cropp, Professor Emeritus, University of Wisconsin - Madison, Division of Extension Agriculture

Milk prices will trend lower in August. The August Class III price may end up near \$16.00. The Class III price has been declining since May when it was \$18.96. Lower cheese and dry whey prices brought the Class III price down. Cheddar barrels and 40-pound block cheese were on the decline since mid-July.

As things returned to more normal with people eating out, fans returning to stands of sporting events, conferences and other public events being in person the sale of butter and cheese improved. Compared to a year ago second quarter American cheese sales were 10.8% higher and other cheese was 5.4% higher. But fluid (beverage) milk is running below a year ago as people eat out more rather than at home meals. In June fluid milk sales were 6.7% below a year ago. There is a concern that with increase cases of the Delta virus reinstating the wearing of masks again that consumers may back off some on eating out and attending public events. That could hurt butter and cheese sales. But schools are scheduled for in person learning this fall which will be positive for fluid milk and dairy product sales.

Dairy exports continue to support milk prices. Exports for June compared to a year ago were 7% higher for nonfat dry milk/skim milk powder, 16% for whey products, 67% for butter, but cheese exports were 13% lower. Cheese exports through June were still 2% higher. The volume of exports through June were 13% higher and exports could end the year at a record high. U.S. butter, cheese and nonfat dry milk/skim milk powder prices remain substantially lower than foreign export prices. Also, milk production in Europe and New Zealand, two major exporters maybe no more than 1% higher than a year ago. Port congestion has and may continue to limit some exports.

Milk prices will get some support from government purchases. USDA has announced the purchase of cheese and fluid milk products for delivery the last three months of this year. This will be in addition to USDA's normal purchases of

dairy products for school lunches and other food programs. Also, it has been announced that the SNAP program will be increased by 25% which could increase fluid milk and cheese sales.

How milk prices finish out the year and going into next year will depend upon the sale of dairy products, level of exports and the level of milk production. The growth in milk production needs to slow to support higher milk prices. USDA estimates July milk production to be 2.0 higher than a year ago. This is a lot of milk considering August milk production a year ago was up 1.9%. After increasing each month since July of 2020 cow numbers have declined two consecutive months with June down 6,000 and July 3,000. Adverse weather has slowed milk per cow. Compared to July a year ago milk per cow was up just 0.7%. Weather impacted milk per cow in California, Idaho and New Mexico where each state experienced 0.7% less milk per cow. California had the same number of cows resulting in 0.7% less milk, Idaho had 9,000 more cows resulting in just 0.8% more milk and New Mexico had 5,000 fewer cows resulting in 2.3% less milk.

With lower milk prices and higher feed costs milk production is likely to slow for the remainder of the year and going into next year. On August 3rd USDA Drought Monitor had drought affecting 47% of the cow inventory. Drought was affecting 64% of the alfalfa hay acreage and 37% of the corn production. With feed supplies tighter feed prices are going to be higher this fall and winter which will likely impact milk per cow and cow numbers as more lower producing cows are culled from the herd.

As of now it seems reasonable that Class III could be in the \$17's by September and for the rest of the year with low \$18's not ruled out for November and December. Class III futures currently only reach a high of \$17.50 in November. USDA lowered its price forecast from last month and has Class III averaging just \$16.55 for the year compared to \$18.16 last year.

With the promise of school openings and a soft return of conferences and institutional purchases, demand for fluid milk has increased.

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Cornell Cooperative Extension

Join Cornell
Cooperative Extension
Farm Business
Management

Specialists from across the state for their virtual Farmer Tax School, offered in October 2021 through January 2022. This educational series offers courses designed

FARMER TAX \$CHOOL

to inform and empower farm managers to better understand their tax obligations, management strategies, and improve farm profitability. For more information, visit tinyurl.com/ccetaxschool.

Each course, outlined below, has its own fee. There are scholarships available for those experiencing financial hardship. The courses will be offered virtually via live and interactive zoom webinar. For those without internet access, there will be a call-in option available with the opportunity to receive paper copies of the presentation via mail. Each presentation will be recorded and sent to those who are registered (even if you can't attend the live event).

Register online by visiting www.tinyurl.com/ccetaxschool. This is required three business days in advance of the workshop. You can register for one, some of, or all courses. This series has options for agricultural producers of all shapes, sizes, and time in business.

Income Tax Planning for Farms that File a Schedule F

Wednesdays, October 13th, 20th, 27th
7pm - 8:30pm
\$25/farm

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. Our first session will provide an overview of tax planning, the management of tax liability, and assessing your record keeping system. Second session will delve into everything Schedule F - depreciation and classifying revenues and expenses. The final session will be led by a professional tax-preparer who will introduce tax planning strategies and the timeline for implementation with ample time for questions and discussion.

Farmer Tax School Series Announced *Courses for Farms of All Shapes and Sizes*

Farm Financial Records for Decision Making & Tax Management

Thursday, December 2nd
7pm - 9pm
\$10/farm

A primer for beginning farmers, or a tune-up for those already in production, on recording income and annual expenses, capital expenditures and depreciation with additional information covering loans & credit card or revolving loan payments, sales of business assets, and deducting losses.

Tax Management for Beginning and Small Farm Businesses

Tuesday, January 18th
7pm - 9pm
\$10/farm

A one-night virtual meeting for beginning and part-time farmers that provides useful tax information enabling participants to be make better tax decisions for their business. Federal and state income taxes will be covered. Tax regulations specific to NYS will be covered as well.

Farm Specific Tax Code Benefits

Tuesday, January 25th
7pm - 8:30pm
\$5/farm

For farm businesses of all shapes and sizes, tune in to learn more about the tax advantages available for farms. This workshop will include information for the current tax season.

There are sponsorship opportunities available to help off-set the cost of the program. Farm Financial Services Providers are encouraged to join as a sponsor. This will add their name to a service directory that will be made available electronically and in print to all participants. Sponsorships are available for \$100/organization and will also collect information about services offered, location, and contact information.

This information is for educational and reference purposes only and is not a substitute for sound legal counsel and tax preparation. Cornell Cooperative Extension is dedicated to providing research-based information to our agricultural producers. Every effort has been made to provide correct, complete and up-to-date recommendations. Changes occur constantly and human errors are possible.

Register online by visiting tinyurl.com/ccetaxschool. Our first series in October will be for established farms thinking about tax planning and management.



For more information, or for assistance in finding the course that is right for you, contact your regional Farm Business Management Specialist, Katelyn Walley-Stoll, at 716-640-0522.

Is it too Late to Plant Cover Crops?

By Jodi Putman previously with NWNFDLFC

"How late is too late to plant a cover crop this fall?" I would be more confident in recommending the last date for establishing a cover crop if I knew what the weather would be like for the next four-six weeks.

It comes down to understanding the weather trends for your area and the amount of risk you want to take, much like the same risk you take in deciding when to plant your cash-crop in the spring. If it's mid-June and still too wet to plant corn do you switch to beans? For cover crops, the same thinking applies.

Species Potential

It's commonly known that cereal rye can be planted anytime in the fall and will undoubtedly grow. You may not see it until spring, but it'll be there. The question is, when do other species reach their limit on a justifiable planting window? It's important to know that within a given species there are winter hardiness and late planting date variations. An example, as it relates to the planting date is hairy vetch; varieties can vary widely in survivability. Only with personal experience or advice from a trusted farmer or seed salesperson, can you know how particular species perform in your field.

Cover Crop Mixes

Planting cover crop mixes has been common for many reasons. Specifically, this method at the end of a planting window for species has merit. For instance, in most regions, radishes might be the best cover to plant at the end of September. But if you planted them in a mix that includes cereal rye or triticale, spending \$4.50 an acre on 2 pounds of radish seed could be worth the risk. In addition, a mix with more winter-hardy species can protect the others.

Seed in the Ground

Be sure to get the seed in the ground any time you're planting late. Do not broadcast the seed on the soil surface, as this will delay germination if rain is not experienced immediately. In the fall, soil temperatures are generally warm and seeds will sprout rapidly, especially in a no-till situation where there's significant crop residue.

Climate Smart Farming Winter Cover Crop

Be sure to regularly inventory pesticides. These should be used in a first in, first out rotation.

Planting Scheduler

The winter cover crop planting scheduler, which is affiliated with Cornell's Climate Smart Farming Program, was created by Cornell University for those in the Northeast. Just type in your zip code, enter the desired species you would like to plant, on any given date, and the model will tell you the likelihood of success. It uses historical weather data from the last 30 years, but also allows for the past 15 years to see more recent weather trends. For those of you more comfortable managing late planning decisions with data, this tool is for you!

The Climate Smart Farming Winter Cover Crop Planting Scheduler can be found at this web address: <http://climatesmartfarming.org/tools/csf-winter-cover-crop-planting-scheduler/>

Cornell Cooperative Extension

Healthy, Hardy Heifers!

A virtual series for managing heifers post-weaning to calving

CCE Regional Ag Teams are excited to offer this NEW heifer series! Join us VIRTUALLY for an 8-week series on heifer management topics from post-weaning to calving! This series will be offered virtually via Zoom every Friday starting October 1st, 2021, at 12:00pm EST. Sessions will be ~30 - 45 minutes in length, with a question period at the end.



Registration:

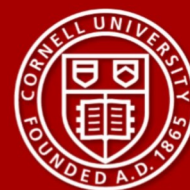
<https://scnydfc.cce.cornell.edu/event.php?id=1656>

This program is offered at NO COST thanks to our generous sponsors!

For registration help/questions, please contact: Donette Griffith, dg576@cornell.edu / 607-391-2662

Sessions offered online (via Zoom) at 12:00pm EST*

and educator recognized for valuing AA/EEO, Protected provides equal program and employment opportunities.



Fridays at 12:00-12:45pm EST

October 1 – Series Kick-Off
Murilo Carvalho, Holstein Canada

October 8 –
Transition After Weaning
CCE NCRAT Dairy Specialists

October 15 – Pre-Breeding
Comfort and Nutrition
CCE NCRAT and SCNY Dairy Specialists

October 22 – Hoof Health
Dr. Dorte Doepfer, UW Madison

October 29 – Repro Strategies
Dr. Julio Giordano, Cornell

November 5 – Bred Heifers
Dr. Tom Tylutki, AMTS

November 12 –
Pre-calving Nutrition
Dr. Mike van Amburgh, Cornell

November 19 – Pre-calving
Comfort and Facilities
Dr. Katy Proudfoot, UPEI

**CROPS
COWS &
CRITTERS**
newsletter

While our Field Crops Specialist position is still open, you can still call or text 716-640-0522 with questions and we'll help you out!

Would you like to expand the reach of your ag business?

For more information on becoming a sponsor, contact Kelly Bourne, Administrative Assistant, by calling 585-268-7644 ext. 10 or email klb288@cornell.edu.

Upcoming Events

Date, Time, Location	Topic	Learn More...
September 22nd 7pm - 8pm via Zoom	CCE Flock Talks: Summer Issues Recap	Page 4
September 24th - 25th Lott Farms Seneca Falls, NY	Beef Expo Weekend	Contact Amanda Dackowsky 716-432-9871 or see page 4
October 1st Online via Zoom 12pm - 12:45pm	Heathy, Hardy Heifers - Introduction	Page 9
October 8th Online via Zoom 12pm—12:45pm	Heathy, Hardy Heifers - Transition After Weaning	Page 9
October 13th Online via Zoom 7pm—8:30pm	Income Tax Planning for Farms that File a Schedule F	Page 8 or contact Katelyn Walley-Stoll
October 15th Online via Zoom 12pm—12:45pm	Healthy, Hardy Heifers - Pre- Breeding Comfort and Nutrition	Page 9
October 16th 11am - 3pm Jamestown Community College	In-person FAMACHA training with hands- on lab	Page 4
October 16th—17th Dutchess Fairgrounds 6550 Spring Brook Ave Rhinebeck, NY 12572	New York State Sheep and Wool Festival	Contact the festival organizer at 845-876-4003
October 20th Online via Zoom 7pm—8:30pm	Understanding the Schedule F, Depreciation, Profit/ Loss Determinations	Page 8 or contact Katelyn Walley-Stoll
October 22nd Online via Zoom 12pm—12:45pm	Healthy, Hardy Heifers— Hoof Health	Page 8 or contact Katelyn Walley-Stoll



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