swnyteam@cornell.edu

Cornell Cooperative Extension

Southwest NY Dairy, Livestock and Field Crops Program

swnydlfc.cce.cornell.edu

CROPS COWS & CRITTERS newsletter

A partnership between Cornell University and the CCE Associations of Allegany, Cattaraugus, Chautauqua, Erie and Steuben Counties.

Volume 6 · Issue 5 · May 2025

Photo by Kelly Bourne

Contact Our Specialists

Amy Barkley
Livestock
716-640-0844
amb544@cornell.edu

Katelyn Miller
Field Crops
716-640-2047
km753@cornell.edu

Katie Callero
Dairy Management
607-422-6788
krc85@cornell.edu

Kelly Bourne
Administrative Assistant
585-268-7644 ext. 10
klb288@cornell.edu

County Association Executive Directors

Allegany County
Laura Hunsberger
lkh47@cornell.edu
585-268-7644 ext. 17

Cattaraugus County
Kelly McDonald
kmm525@cornell.edu
716-699-2377 ext. 122

Chautauqua County
Emily Reynolds
eck47@cornell.edu
716-664-9502 ext. 201

Erie County
Diane Held
dbh24@cornell.edu
716-652-5400

Steuben County
Tess McKinley
tsm223@cornell.edu
607-664-2301

(USPS #101-400)
Cornell Cooperative Extension of Chautauqua County
Subscription included in minimum of $65 Program Participation fee. Periodical Postage Paid at Jamestown, NY 14701. "POSTMASTER: Send address changes to the: Chautauqua County Extension Connection at 525 Falconer St. JCC Carnahan Center, PO Box 20 Jamestown, NY 14702-0020." "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.

County Association Agriculture Educators

Cristian Acosta
Allegany County
Agriculture Educator
cfa34@cornell.edu
585-268-7466 ext. 14

Kathleen McCormick
Erie County
Agriculture Educator
km864@cornell.edu
716-652-5400 ext. 146

Sharon Bachman
Erie County
Agriculture & Natural Resources Educator
sin2@cornell.edu
716-652-5400 ext. 150

Susan Walker
Steuben County
Agriculture Educator
smw272@cornell.edu
607-664-2574

Lynn Bliven
Allegany County
Ag & Natural Resources Issue Leader
lao3@cornell.edu
585-268-7466 ext. 18

Katelyn Walley-Stoll
Chautauqua County
Agriculture Team Leader
kaw249@cornell.edu
716-664-9502 ext. 202

CROPS COWS & CRITTERS newsletter

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 585.-268-7644 ext. 10.

Out With The Mold, In With The Moo: Spring Cleaning Time

By Katie Callero, Dairy Management Specialist, SWNYDLFC

I love springtime—it feels like we're finally waking up from hibernation and coming back to life! From the blooming plants to the animals reappearing, spring brings a fresh start and lots of growth. But not all growth is good. As the days get warmer and more humid, bacteria start to grow too. That means we often see more cases of clinical and subclinical mastitis in our dairy cows.

Equipment checks and regular, thorough cleaning are essential for success and keeping milking equipment in tip-top shape. Now is a great time to go over milking routines with your milkers. During the cold winter months, it's easy to fall into bad habits or skip steps. A quick review can help catch any issues before they affect milk quality. Winter can also be rough on farm equipment. Spring is the perfect time to check for damage, like cracked hose nozzles or other broken parts that need fixing. And while we are giving our equipment a thorough once-over, we should also remember that spring means spring cleaning! Below, I've listed some common areas that often get missed while cleaning and can hide bacteria that harm your cows or lower milk quality.

Buckets – Plastic buckets that are frequently used for milking, feeding, or watering should be checked for scratches. Any scratches on these surfaces create grooves that are an excellent breeding ground for bacteria. Buckets with deep scratches should be replaced.

Drinking Nipples – The nipples used for calves to suckle milk can often get overlooked in the cleaning process. Due to their design, they can be difficult to clean and dry out properly and frequently start to grow some harmful bacteria that the calves ingest with every meal. Any nipples that start to get worn out or have visible mold on them should be replaced immediately.

Rubber Milking Equipment – A recent study (Medina et al., 2025) found that biofilms, which are a community of bacteria that stick to one another to form a film over a surface, are drawn to form on rubber materials that are integral in the milking process. Biofilms can often become a protective layer for the bacteria that is not destroyed by regular washing of these rubber parts. Getting rid of it usually requires mechanical scrubbing and a correctly formulated soap to start to chip away at it. The easiest and most sanitary way to deal with them is regular replacement of rubber parts to prevent biofilm buildups. Rubber parts to be regularly replaced can include gaskets, liners, and milk and vacuum hoses. Generally speaking, replacing parts such as milk liners every 6 months is a good practice. Refer to the product manufacturer for specific details on how frequently each item should be replaced.

Plate Coolers – Plate coolers can be a farmer's best friend when it comes to milk cooling and energy efficiency. Yet as critical as this equipment is to the farm, they tend to get neglected, and this can affect milk quality. Gaskets should be inspected to make sure they are not deteriorating and contaminating the bulk tank. The BC Milk Marketing board suggests you, "clean plates by manually applying a cleaning agent and rinsing it off with a soft-bristle brush and high-pressure washer, with care taken to not loosen or dislodge the gaskets."

Spring is a season of renewal, and that spirit extends to the barn. This list is by no means exhaustive, but it will hopefully get you started on tackling some spring cleaning. Taking the time to refresh equipment, routines, and cleaning protocols can make all the difference in milk quality and herd health. Say goodbye to dirty equipment and hello to quality milk and healthy cows—out with the mold, in with the moo!

Source: Medina, C., Manriquez, D., Gonzalez-Córdova, B. A., Pacha, P. A., Vidal, J. M., Oliva, R., & Latorre, A. A. (2025). Biofilm Forming Ability of Staphylococcus aureus on Materials Commonly Found in Milking Equipment Surfaces. *Journal of Dairy Science*. https://doi.org/10.3168/jds.2024-25416

Don't let biofilms ruin your udder health and milk quality. Consistently replace any rubber milking parts.

While spring can get awfully busy, it can be a good time to look over things that may need repairing, replacing, or cleaning from the long winter on the farm.

What To Know Before You Mow

By Katelyn Miller, Field Crop & Forage Specialist, SWNYDLFC

Manure continues to be spread onto fields, tillage implements have been in motion, corn and soybeans are starting to get planted, but have you thought about first cutting yet? Collecting this forage offers an opportunity to capture a high quality and quantity of forage, but doing so in a timely manner can come with an array of obstacles.

One of the many obstacles that comes with harvesting crops is time. Spring is a hectic time of year with countless activities that need to be completed for a productive growing season. Whether planting other crops, tilling, or applying herbicides, nutrients, or lime, they all take time and energy to complete. When strategizing all these field activities, it's important to remember the value of first cutting as it can make up a substantial portion of your annual forage inventory.

Weather

This past winter and early spring have shown a fluctuation of precipitation and temperature averages. From December 1st – February 28th, much of our region averaged more than 12 inches above normal snowfall. March was up to 8°F warmer than normal throughout the Northeast with below normal snowfall (NRCC). These past few weeks have seemed to present an abundance of precipitation. From April 21st to May 4th where I live, I have received approximately 4.5 inches of rain. This value varies greatly depending on location, but continued variable weather patterns such as this could present harvest challenges for first cutting.

Rainfall has one of the largest impacts in harvesting a timely, quality crop. Rain usually results in cloudy days, reducing energy to the plants for photosynthesis and growth. One inch of rain on cut forages can result in a loss of more than 30% of the dry matter due to leaf shatter, while another 10-15% lost due to leaching (Undersander). Additionally, proteins and nonfibrous carbohydrates (NFC) can be leached. These types of losses can result in high fiber, low protein, and low NFC (starch/sugar) forages. This is important from a general quality perspective, but it also impacts fermentation. This increases the risk of mold developing during the fermentation process, and subsequently increases the potential for developing high levels of mycotoxins.

Rain obviously impacts quality directly, but it can also impact quality by affecting the timing of your field activities. When your forages are at the maturity best for your livestock, the fields may not be ready for you to drive over them.

Field access is a challenge as saturated soils have an increased risk for compaction, and your risk of getting stuck with equipment increases. What do we do when we get stuck? Use other (usually larger) equipment to pull ourselves out. Remember that it takes years to remediate compaction issues and that it will hurt production by destroying soil structure, among other things. If you're thinking "I don't know if I should be on this field right now", then you probably shouldn't be. Your only other choice is to let the forage overmature until you can get onto the field.

Harvest Timing and Management

When forage is cut, it generally has a moisture content of around 75-80%. Ideally, haylage should be hitting the bunks at 60-65% moisture content. At these values, there should be sufficient moisture for fermentation, but not too much that it causes spoilage. To get rapid moisture loss following cutting, the stomates need to remain open, which happens with daylight. The quicker the moisture drop of 10-15% happens in preparation for haylage, the lower the loss of starches and sugars will be, and the more total digestible nutrients will be preserved.

Grass stands should be cut at approximately 4 inches above the soil surface while alfalfa can be cut slightly closer to the ground. Cutting grass stands too close to the ground causes stress and delays regrowth, while doing long term damage to yield and quality. Alfalfa regrows from the crown, while grass regrows from leaf blades. In mixed stands, consider the proportion of grass and alfalfa and future viability of the stand to determine an ideal cutting height.

While it is difficult to assess the quality of forages in the field without analyzing samples, there are some benchmarks that can be used to estimate harvest timing. Research conducted by Dr. Jerry Cherney has proven that alfalfa height is a reliable indicator of Neutral Detergent Fiber (NDF) values in the field. The chart on the next page shares height indicators for alfalfa and grass NDF content.

As a general rule of thumb:

- Begin cutting 100% grass stands when nearby alfalfa is 14" tall to achieve the desired 50% NDF.
- Begin cutting 50/50 alfalfa-grass stands when nearby alfalfa is 22" tall for the desired 44% NDF.
- Begin cutting 100% alfalfa stands when alfalfa is 28" tall for the desired 40% NDF.

It's important to remember the importance of first cutting as it can make up a substantial portion of your annual forage inventory.

The speed at which cut forages dry down in the field impacts the losses of starches, sugars and digestible nutrients.

Max. alfalfa height, in.	%Grass in the stand (dry matter basis)								
	10	20	30	40	50	60	70	80	90
14	23.5	26.7	29.9	33.1	36.3	39.5	42.7	45.9	49.1
15	24.3	27.5	30.7	33.9	37.1	40.3	43.5	46.7	49.9
16	25.1	28.3	31.5	34.7	37.9	41.1	44.3	47.5	50.7
17	25.9	29.1	32.3	35.5	38.7	41.9	45.1	48.3	51.5
18	26.8	30.0	33.2	36.4	39.6	42.8	46.0	49.2	52.4
19	27.6	30.8	34.0	37.2	40.4	43.6	46.8	50.0	53.2
20	28.4	31.6	34.8	38.0	41.2	44.4	47.6	50.8	54.0
21	29.2	32.4	35.6	38.8	42.0	45.2	48.4	51.6	54.8
22	30.1	33.3	36.5	39.7	42.9	46.1	49.3	52.5	55.7
23	30.9	34.1	37.3	40.5	43.7	46.9	50.1	53.3	56.5
24	31.7	34.9	38.1	41.3	44.5	47.7	50.9	54.1	57.3
25	32.5	35.7	38.9	42.1	45.3	48.5	51.7	54.9	58.1
26	33.4	36.6	39.8	43.0	46.2	49.4	52.6	55.8	59.0
27	34.2	37.4	40.6	43.8	47.0	50.2	53.4	56.6	59.8
28	35.0	38.2	41.4	44.6	47.8	51.0	54.2	57.4	60.6
29	35.8	39.0	42.2	45.4	48.6	51.8	55.0	58.2	61.4
30	36.7	39.9	43.1	46.3	49.5	52.7	55.9	59.1	62.3
31	37.5	40.7	43.9	47.1	50.3	53.5	56.7	59.9	63.1
32	38.3	41.5	44.7	47.9	51.1	54.3	57.5	60.7	63.9
33	39.1	42.3	45.5	48.7	51.9	55.1	58.3	61.5	64.7
34	40.0	43.2	46.4	49.6	52.8	56.0	59.2	62.4	65.6
35	40.8	44.0	47.2	50.4	53.6	56.8	60.0	63.2	66.4

Predicted days to cut are based on daily NDF increases that range for grasses, alfalfa, and mixed stands. For grasses, NDF usually increases about 0.8-1.2/day while alfalfa NDF increases from 0.4-0.7/day. These values can help predict the days to cutting for the desired NDF value. Additional tools have been developed to help estimate harvest timing which you can find here: https://tools.forages.org/.

Pest pressure also contributes to quality. Scouting your fields is an important management tactic that allows you to make timely management decisions. If thresholds are reached early in the season, treatments should be considered to maintain quality. This year, I have already heard reports of alfalfa weevils showing feeding damage, so get out there and scout!

Other Considerations

Managing first cutting isn't only about managing quality but also protecting its value. While fertilizer prices have stabilized some for 2025, they are sensitive to market shifts in supply, demands, and trade conditions. The U.S. imports over 90% of its potash, with about 80% coming from Canada (Reuters). As of March, there was a 10% tariff placed on potash exports. Even with the higher price tag, producing high-quality forage often pencils out better than purchasing in feed. A few reminders:

- **Soil testing should be the backbone of your nutrient management strategies.** Understanding baseline fertility and pH will allow you to finetune nutrient applications.
- **You cannot out-fertilize weather extremes.** Wet or dry, no amount of nitrogen will rescue stressed plants.
- **Compaction hurts the bottom line.** Rushing onto fields too soon can backfire. Lost yield from compaction may cost more than a delayed harvest.

Another important part of harvest timing and management is a harvest plan. Being prepared will allow you to execute your plan with minimal stress. Some factors to consider include:

- Clear out bunk space where the new forage is going.
- Perform maintenance on tractors, trucks, mowers, rakes, and wagons.
- Connect with your farm staff - cover protocols and safety measures.
- Line up your custom harvester and any additional labor you'll need.
- What is your contingency plan if something goes wrong?

Reflect on past harvest experiences. What has and hasn't gone well? How will you improve them this year?

There are many factors that can affect our ability to harvest a quality forage crop. Planning ahead is important – walk your fields, get equipment ready, and communicate your harvest plan with the team. First cutting doesn't wait, so don't wait to get ready!

References

- Northeast Regional Climate Center (NRCC). (2025). https://www.nrcc.cornell.edu/
- Reuters. (2025). US, Canadian farmers face soaring fertilizer prices amid trade war. https://www.reuters.com
- Undersander. (2021). Forage Quality of First Cutting Due to Wet Spring. https://fyi.extension.wisc.edu/forage/forage-quality-of-first-cutting-due-to-wet-spring/

PHOTO CREDIT: Katelyn Miller

Managing first cutting isn't only about managing quality but also protecting the value.

First cutting doesn't wait, so don't wait to get ready.

Coccidia In Small Ruminants

By Amy Barkley, Livestock Specialist, SWNYDLFC

Coccidia is one of the more common diseases that can affect small ruminants. Infected animals often experience a setback in their growth and, in severe cases, may become more susceptible to secondary bacterial infections such as *Salmonella* or *E. coli*. While easy to prevent and manage, warm, wet weather and indoor spaces can foster the buildup of this organism in the environment, contributing to its spread.

Coccidia is an internal parasite transmitted through the fecal-oral route—animals become infected by ingesting contaminated feces. The organism can originate from infected soil or stock, and once introduced into a herd or flock, it spreads rapidly from animal to animal. Coccidia reproduce by forming oocysts, which are initially non-infective. These oocysts are shed in the feces, re-ingested, and then mature in the intestine, where they damage the intestinal lining and continue the cycle by producing more oocysts. This leads to a growing parasite load in the environment and in your animals.

Young animals under 8 weeks of age are most susceptible to coccidia. They have immature immune systems that can't fight off the parasite well, and can be quickly overwhelmed if the environment has high oocyst loads. It takes about 3 weeks from birth for young animals in these environments to start showing clinical disease. Older animals have a better capacity to process the oocysts and gain immunity naturally.

Typical symptoms that you'll see in animals with clinical disease:

- Diarrhea, which typically affects multiple young animals at once
- Chance of blood and mucus being found in the feces in severe cases
- Painful looking defecations
- Dehydration
- Hunched or droopy appearance
- Poor quality haircoat and body condition in chronically infected animals

It's important to note that other conditions can mimic coccidiosis. Veterinary confirmation, either through clinical assessment or fecal analysis, is recommended. Additionally, young animals on lush, fast-growing pasture may develop diarrhea unrelated to coccidia.

If properly managed, the environment can become one that allows young animals to gain immunity naturally, rather than develop clinical disease. Indoor environments are higher risk than outdoor environments, since there is more room for the animals to move around as well as weather and sunlight help to weaken and destroy the oocysts. Some ways to manage indoor environments include:

- Ensure that all neonates receive a full dose of high quality colostrum or colostrum replacer within 12 hours of birth. The closer it can be administered to birth, the better.
- Get hay off the floor! Feeding animals from hay racks limits contamination from feces and decreases the load of oocysts ingested.
- Keep water sources clean and protected from fecal contamination.
- Increase air flow in pens – dry conditions help reduce parasite loads.
- Clean barns frequently to remove infected feces, especially areas where lambs or kids are kept.
- Decrease stocking density to help keep bedding dry
- Reduce stressful events (weaning, sudden feed changes, shipping) for the first month of life.
- Modify your lambing/kidding times to lamb or kid on dry pasture to reduce exposure to high densities of oocysts.

While environmental management won't completely eliminate oocysts, it significantly reduces their numbers, allowing animals to build natural immunity. In the event of a clinical outbreak, treatment may include over-the-counter b-vitamin inhibitors or prescription medications from your veterinarian.

Older animals can be infected with coccidia, but develop immunity over time. Young animals need extra care to protect them as they develop immunity to the parasite.

Warm enclosed spaces with high humidity are the perfect environment to see high coccidia loads.

Internal Parasites in Small Ruminants IPM/FAMACHA© Workshop

Host site: Alfred State College
1254 State Route 244, Alfred, NY 14802
Saturday, June 14th from 9AM to 12 PM
Tuesday, June 17th from 6:00PM to 8:30 PM

NORTHEAST EXTENSION RISK MANAGEMENT EDUCATION

USDA National Institute of Food and Agriculture
U.S. DEPARTMENT OF AGRICULTURE

Offered by: CCE of Allegany County
& SWNY Dairy, Livestock & Field Crops Team

Who is this for?

- Sheep and goat producers
- Those interested in sustainable internal parasite control and management strategies

What will you learn at Saturday's session?

- Know your parasites
- Know your tools - management practices, prescribed grazing, animal selection
- Understanding targeted deworming strategies
- Hands-on FAMACHA scoring and 5-point checks (health exam)
- Students who pass the exam will be become certified and receive a FAMACHA card

What will you learn at the Tuesday evening session?

- Hands-on training for performing fecal egg counts.
- Understanding the use of a fecal egg count reduction test
- Preparing slides and identifying parasites under microscope. You are welcome to bring a refrigerated fecal sample of 8 to 10 fecal pellets from your farm to the workshop.

Space is limited - preregistration is required!

Instruction led by: Amy Barkley, Livestock Specialist, Southwest NY Dairy, Livestock & Field Crop Team; Jessica Waltemyer, NYS Small Ruminant Extension Specialist, Cornell PRO-Livestock; and Lynn Bliven, CCE Allegany County Ag & Natural Resources Issue Leader.

There is no fee to attend. This material is based on work supported by USDA/NIFA under award number 2024-70027-42540.

You may sign up for 1 or both sessions, however you must attend full session on Saturday to receive FAMACHA© card and certification.

Contact: Lynn Bliven 585-268-7644 ext. 18 or email lao3@cornell.edu

Pre-registration is required by June 6, 2025.

Register online for Saturday's FAMACHA class here: https://tinyurl.com/FAMACHAatAlfred
Register online for Tuesday's FEC mobile workshop here: https://tinyurl.com/FECatAlfred

In the interest of biosecurity, please wear clean clothes and shoes to the workshop and plan to change them prior to doing your own farm chores.

Students completing the FAMACHA training will receive a certificate of completion and a FAMACHA card to use on their farm.

Managing pasture rotations, grazing height, and deworming schedules all help reduce parasite loads.

Worried About Being Classified As A Hobby Farm By The IRS? What You Need To Know.

By Michael Robertson, Farm Business Specialist, NY FarmNet

Perhaps your farm is in its early years, in the middle of a significant transition, or just muddling along year after year. If you've piled up a few years of losses, it's easy to wonder whether the IRS or your state will view your farm as a hobby and not a business and deny you the ability to deduct your legitimate business losses.

The good news? The IRS understands that farming, like any other business, will have its ups and downs. While you don't need to be in the black every year to be considered a legitimate business, you do need to show you're operating with the intent of making a profit.

Here's what you need to know about how the IRS handles the hobby loss question.

HOBBY OR BUSINESS? WHY IT MATTERS.

If the IRS classifies your farm as a **business**, you can:

- Deduct all legitimate farm expenses even if they exceed income.
- Offset farm losses against other income (wages, investments, rental income, etc.).
- Carry forward losses to future years.

If your farm is classified as a **hobby**, you **cannot**:

- Deduct expenses beyond the amount of farm income. You can't use farm losses to reduce other taxable income.
- Create a net loss meaning your expenses can bring down your farm income to $0 but no further.
- Carry losses forward to future years.

THE 3/5 RULE: A SAFE HARBOR, NOT A HARD RULE

A common misconception is that you must turn a profit within a few years to avoid the "hobby" label. That's actually not true, but there is a guideline that helps:

- If your farm shows a profit in at least 3 of the last 5 years (or 2 of 7 for horse breeding), the IRS **generally presumes** it's a business.
- Failing the 3/5 rule doesn't automatically mean the farm is a hobby. It just means the **burden of proof shifts to you** to demonstrate that you are running the farm with a profit motive.

Many legitimate farm businesses go through unprofitable stretches, especially in the early years or when changing business models. If your previous income stream dries up during your pivot, that doesn't mean the IRS will suddenly call it a hobby— you just need the paper trail to show you're still serious about making a profit.

HOW TO PROVE PROFIT MOTIVE: THE 9 IRS FACTORS

The IRS doesn't just look at whether you made money. They consider **nine factors** when determining if your farm is a business.

- **Manner of operation** - Are you keeping records, tracking income and expenses, and running things like a real business?
- **Expertise of the taxpayer** - Do you have the experience and training required to succeed? Are you seeking professional advice or guidance on how to become profitable?
- **Time & effort spent** - Are you putting in enough work to show this is a legitimate business pursuit?
- **Expectation of asset appreciation** - This is key! Even if yearly profits are low, if your land, livestock genetics, or other assets are increasing in value due to your efforts, that supports a profit motive.
- **Past successes** - Have you run a successful business before? Turned around another farm or venture? That works in your favor.
- **History of income & losses** - Are there at least some profitable years? A bunch of losses piled up in a row may be frustrating, but profit at some point helps your cause with the IRS.
- **Size of profits or losses** - Are you taking steps to reduce losses and move toward profitability?
- **Financial status of the taxpayer** - If you have a high-paying off-farm job, the IRS may scrutinize whether farming is a side pursuit rather than a business.
- **Personal enjoyment -** If it looks more like a lifestyle than a business, the IRS may question intent. (But enjoying the work doesn't automatically make it a hobby!)

No single factor is determinative. The IRS looks at the big picture. Even if your farm hasn't turned a profit yet, showing you're operating strategically and with business intent goes a long way.

Continued on the next page…

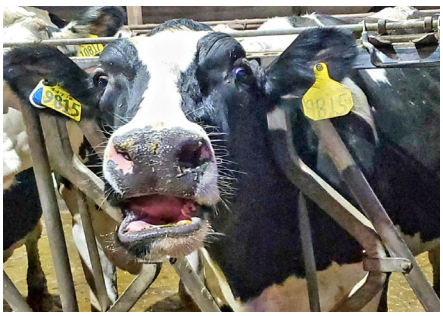

PHOTO CREDIT: Kelly Bourne

The IRS understands that many beginning farmers lose money as they get established. Work with a local accountant to get your questions answered!

The 3/5 rule is not true for all circumstances to avoid the "hobby" label.

WHAT FARMERS SHOULD DO TO LIMIT IRS SCRUTINITY?

If you're in a stretch of losses, don't panic. You can protect your ability to deduct farm losses by:

- **Keeping good records** - Document income, expenses, business plans, and steps you're taking to improve profitability.
- **Filing taxes correctly** - Report farm income and expenses on Schedule F (Profi t or Loss from Farming).
- **Maintain a public presence** - Demonstrate efforts to sell and promote your products, through local sales channels or social media profiles.
- **Documenting asset appreciation** - If your farmland, livestock, or orchard is growing in value, track that — it's part of the long-term profit story.
- **Getting professional advice** - A tax or financial advisor can help position your farm as a legitimate business.

OK, WHAT IF THE IRS OR STATE CHALLENGES YOUR DEDUCTIONS?

If the IRS or your state regulatory agency questions your farm deductions, they'll handle this in three different ways. Here's what to expect, from most common to least common:

- **Most Common:** Correspondence Audit - A letter requesting receipts, financial records, or explanations. Typically, you have 30 days to respond.
- **Less Common:** Office or Field Audit - If needed, the IRS may ask for an in-person meeting or even visit the farm. This is more in-depth, but it's still manageable with good records.
- **Worst-Case:** Tax Court - Rare, but if the IRS denies deductions and you disagree, you can appeal or go to Tax Court. Cases rarely get to this step.

WHAT TO DO IF YOU GET AN AUDIT LETTER

- **Don't panic** - Most audits are just routine verification requests.
- **Read carefully** - Understand which deductions are being questioned and what documents are needed.
- **Gather records** - Receipts, logs, bank statements, and business plans help support your case.
- **Respond on time** - Typically, you have 30 days to reply, but extensions can be requested.
- **Keep it simple** - Provide what they ask for, nothing extra.

Consult a tax professional - If unsure, an advisor can help craft a response.

BOTTOM LINE

The IRS understands that farming isn't always profitable—but intent matters. The 3/5 rule is helpful, but not required, and even farms that don't meet it can still qualify as businesses if they're run strategically.

If you want to protect your tax deductions, the key is to operate like a business, document your efforts, and stay focused on profitability — all good things you should be doing anyway!

Food For Thought: Can You Manage Ruminant Birthing Schedules Through Targeted Feeding Strategies?

While lambing, kidding, and calving seasons are nearly over, your mind may still be back in the barn, fussing with animals giving birth in the wee hours on the coldest nights, and wondering “what can I do to prevent this in the future?” Dr. tatiana Stanton shares that while there are many factors that influence birthing schedules, one of the ones that we can control is when we feed our animals. Unlike cattle, which can give birth any time of day, sheep and goats tend to give birth during the times they are normally awake and not sound asleep. So, most sheep and goats give birth during the daytime naturally. But, you may be wondering: If that’s the case, then why do our small ruminants give birth in the wee hours of the morning? Well, it’s partly our fault.

If you’re in the habit of working in the barn late at night and so you feed your sheep or goats late, they’ll be more likely to give birth overnight because they are more likely to be awake. Or, if you putter around in the barn, drive equipment, or otherwise be noisy around your barn and wake the animals up, causing them to take time to eat, that could convince them to go into labor too. Interestingly, we don’t see this trend in cattle. There is a negative correlation with rumen contractions and uterine contractions if they’re not already in active labor, so feeding forage in the evening can inhibit overnight labor. Studies indicate this strategy works best when you restrict forage feeding to the night rather than day.

Prove you’re a business by keeping good records, separating business and personal expenses, and working with the intention of earning a profit!

Feeding schedule advice for small ruminants is different from the advice for cattle!

Ag Safety and Health Springtime Preparations

Adapted by SWNYDLFC from Penn State Extension - Authors Linda Fetzer and Florence Becot

LIGHTING AND MARKING FOR TRAVEL ON PUBLIC ROADS

Special precautions must be taken when moving tractors and equipment on public roadways. Most agricultural equipment travels at less than 25 mph, while other motor vehicles travel at much greater speeds. Because of this, motor vehicle operators regularly underestimate the amount of braking time needed to avoid a collision. Most states require a slow-moving emblem (SMV) on the back of all tractors, towed implements, and self-propelled implements. Guidelines and recommendations were developed for lighting and marking of farm equipment that travel on public roadways. For a complete breakdown of lighting and marking requirements in New York, visit the Governor's Traffic Safety Committee.

PROTECT YOURSELF FROM THE SUN AND HEAT

Prevent heatstroke, sunburn, and skin cancer by adding these steps to your daily safety and health routine. Wear adequate protective clothing: prefer long pants and sleeves; wear a wide-brim hat and wrap-around sunglasses with UV protection.

Sunscreen: make a habit of using broad spectrum - against ultraviolet lights A (UVA) and B (UVB) - sunscreen with a Sun Protection Factor (SPF) of 15 or more. Even on cloudy or cooler days, apply on the face and every body part exposed to the sun. Don't forget the ears, the neck, the hands, and the feet! Apply generously 30 minutes before going outside and reapply at least every two hours (or more if you use a spray sunscreen or if you are sweating).

Whenever possible, seek shade and use tents, canopies, or shelters if available.

Remember to stay hydrated by drinking plenty of fluids during the day. Watch the Penn State Extension Learn Now video How To Enjoy The Sun Safety.

MANURE-STORAGE AND APPLICATION SAFETY

Spring is the prime time of the year to apply manure, but manure gas is invisible and dangerous. For example, hazardous levels of hydrogen sulfide gas can be released during manure agitation, even with open-air lagoons, and can lead to the sudden loss of consciousness. Here are simple steps to follow when working around manure:

- Ensure that anyone who needs to be near manure-storage structures is aware of the potential hazards, including the effects of different gases.
- **Humans cannot smell deadly manure gases.**
- In particular, hydrogen sulfide offers its "rotten egg" smell at low but unhealthy concentrations, but we cannot smell it at deadly concentrations. Because this gas is heavier than air, hydrogen sulfide will stay or flow downward.
- During manure agitation, prevent access to low-lying areas next to the structures and consider a buffer zone of at least 20 feet around the structure.
- Keep children away from hazardous farm operations, as even low concentrations of toxic gas can harm them.
- Bystanders and nonessential workers should stay clear during agitation and manure pump-out operations.
- Be aware that dangerous levels of toxic gases can push up through slotted floors into animal housing when agitating manure storages located below animal living areas. Ensure these areas are well-ventilated before and during agitation. In some cases, people and animals may need to be removed.
- If you need to be near agitated spaces, it is recommended that a portable gas detector is worn to receive an early warning if toxic gas is present. These detectors are relatively inexpensive and sound an audible alarm upon detection of dangerous levels.

To learn more, read Manure Gas is Invisible and Dangerous, but Safety is Simple and Gypsum-Bedding and Manure-Storage Gas Emissions Additional Resources.

YOUTH WORKERS

Are you planning to hire youth to work at your farm operation? If so, are you aware of the U.S. Department of Labor's Hazardous Occupations Order in Agriculture (Ag HO)? Since 1969, the U.S. Department of Labor has declared many agricultural tasks hazardous to youth younger than 16. With certain exemptions, the employment of youth under 16 for tasks that require the operation of a tractor and machinery is illegal unless the youth are certified. By completing a certification program, 14- and 15-year-old youth may legally operate farm tractors and powered machinery for hire, which they otherwise would not be allowed to operate under the U.S. Department of Labor's AgHO. Learn more about the certification through the National Safe Tractor and Machinery Operation Program.

Reducing the risk of injury and death on the farm is important because agricultural owners, operators, and workers are so vital to our communities.

Spring is one of the busiest times of the year on a farm. Even if things are busy, keep health and safety to the forefront of what you do.

TRAIN YOUR WORKERS

Before you start your busy spring, take time to provide your workers with training on all aspects of the farm operation. Training topics can include the location of first aid kits and emergency contact information, safety protocols around equipment (e.g., turn off the tractor before doing any maintenance, etc.), proper clothing for specific jobs (e.g., no flip flops, no loose-fitting clothing around PTO, etc.) and daily pre-operational checks for tractors and equipment. Consider organizing a safe tractor operation workshop for your workers. If you need an outline for a workshop for your employees, our guide to teaching safe tractor operation will help you.

PRE-OPERATIONAL CHECKS

Winter and early spring are the perfect time to be doing maintenance on your equipment, but there are several things that you should do daily before using your tractor. Doing a pre-operational check on your tractor may prevent costly repairs, downtime for repairs, and frustrations. Check out Pre-Operational Checks for Tractors.

PTO GUARDING

The Power Take-Off (PTO) shaft transfers mechanical power from the tractor to an implement. This transfer of power is efficient but also presents an entanglement hazard that could result in serious injury or death. Preventative steps in reducing a PTO entanglement incident include the following:

- Keep all components of PTO systems shielded and guarded. You can purchase PTO guards from the Northeast Center.
- Disengage the PTO and shut off the tractor before dismounting to clean, repair, service, or adjust machinery.
- You should regularly test driveline guards by spinning them to ensure that is shaft is not stuck.
- Always walk around tractors and machinery instead of stepping over a rotating shaft.
- Always use the driveline recommended for your machine. Never switch drivelines among different machines.
- Position the tractor's drawbar properly for each machine used to help prevent driveline stress and separation on uneven terrain and during tight turns.
- Reduce PTO shaft abuse by observing the following: avoid tight turns that pinch rotating shafts between the tractor and machine; keep excessive telescoping to a minimum; engage power to the shaft gradually; and prevent the over-tightening of slip clutches on PTO-driven machines.
- Be sure the PTO driveline is securely locked onto the tractor PTO stub shaft.
- Keep universal joints in phase. (If unfamiliar with this term, check the operator manual or talk with a farm implement dealer.)

Reducing the risk of injury and death on the farm is important because agricultural owners, operators, and workers are so vital to our communities. Have a safe and successful spring season at your farm operation!

Photo credit: Eileen Fabian, Department of Ag & Bio Engineering

Doing a pre-operational check on your tractor may prevent costly repairs, downtime for repairs, and frustrations.

CROPS COWS & CRITTERS newsletter

Have a safe and successful spring season at your farm operation!

The Crops, Cows, and Critters (USPS#101-400)
is published monthly by Cornell Cooperative Extension
of Chautauqua County, JCC Carnahan Center
525 Falconer Street, PO Box 20
Jamestown, NY 14702-9608.

Periodical Postage Paid at
Jamestown, NY 14701.