In This Issue:

Meet Your Farmers: Tell Your Story  
page 18

Implement Strategies to Delay Herbicide Resistant Weeds from Becoming a Problem on your Farm  
page 4

Cow Comfort, Welfare and the Public  
page 6

Understanding Your Federal Farm Income Taxes Part 2  
page 13

Happy New Year!

JANUARY 2016
Agronomy
Implement Strategies to Delay Herbicide Resistant Weeds from Becoming a Problem on Your Farm ..........4
Discover How to Support Pollinators with Cover Crops .................................................................5

Dairy and Livestock
Cow Comfort, Welfare and the Public ...........................................6
Beef Cattle Remarks ....................................................................7
Group Feeding in Organic Dairies .................................................8
Winter Forage Events: Learn Ways to Buffer Your Farm Against the Dairy Slump (and Much More) ..........11
Local Emphasis (LEP) for Dairy Farms ........................................12

Farm Business Management
Understanding Your Federal Farm Income Taxes Part 2 ........13
Farm Smarter with Business Planning Courses .........................16
Jefferson County Ag Promotion Board Thanks 2015 Sponsors .................................................................17

Program Announcements
Cow Comfort, Welfare, and the Public .....................................9
20th Annual North Country Crop Congress and Agribusiness Trade Show ........................................10
New York Beef Producers’ Association Annual Meeting and Winter Conferences ..................................11
New York State Agricultural Society Annual Meeting .................................................................15
Reducing Risk of Antibiotic Residues on Your Dairy Operation .................................................................20
Winter Maple School/Beginner Maple School .........................22

Other Information
Art Baderman Retires! ...............................................................3
Meet Your Farmers .................................................................18

Classifieds ..................................................................................23
Please join us in congratulating Art Baderman as he retires from Cornell Cooperative Extension of Jefferson County after 13 years of service.

Art has been a trusted leader in agriculture and an invaluable resource for farmers. His dedication, knowledge, and gentle farm-side manner will be sorely missed by those who have worked and farmed with him.

The next time you see Art, thank him and wish him good luck!
Implement Strategies to Delay Herbicide Resistant Weeds from Becoming a Problem on Your Farm

By Mike Hunter, Cornell Cooperative Extension of Jefferson County

As we prepare for the next cropping season we need to look at our weed control management programs that will be used in 2016, keeping in mind that as we include weed control management strategies we also need to proactively delay herbicide resistance from developing on the farm. In New York State we have four documented herbicide resistant weeds. These include common lambs quarter, smooth pigweed, common groundsel, and common ragweed. There is also strong evidence to believe that we now have glyphosate-resistant horseweed in New York as well. Horseweed is also known as mares tail or Canada fleabane.

It has been said that the most expensive statement in farming is “This is the way we have always done it.” There certainly is a lot of truth to that statement. If we continue to use the same exact herbicide program every year there is a good chance that you are increasing the probability of herbicide resistant weeds becoming a problem in the future.

Herbicide resistance is a growing problem across the United States and is something to take very seriously on the farm today. What is herbicide resistance? By definition, it is the inherited ability of a plant to survive and reproduce following exposure to a dose of herbicide normally lethal to the wild type. Basically, the weed species becomes resistant to the herbicide and it is no longer controlled by it. One of our most expensive herbicide programs is one that doesn’t control weeds.

How does herbicide resistance develop? There are two basic methods that weed populations become resistant to herbicides. Most of the time it develops as a result of selection pressure. This is the case where a very small population of a particular weed species is slightly different from the rest of the population. These are referred to as biotypes and they can tolerate the herbicide the first time that particular herbicide is used. These resistant biotypes will survive and reproduce each year. If we continue to use the same exact herbicide on this field, over time the resistant weed biotype will become more widespread. Eventually there will be a significant population that has developed and the current herbicide program will no longer be useful. The other method or process by which resistance develops is through mutations. This involves plants within a weed species population that have a change in genetic makeup as a result of frequent exposures to the same herbicide.

How can we prevent or delay herbicide resistant weeds from developing? Cultural methods such as crop rotation, crop row spacings, and cover crops will slow down the development of resistant weeds. Mechanical methods such as tillage or cultivation can be effective. They have always said that there is no weed resistant to the steel of a plow. Herbicide tactics include using herbicides with different mechanisms of action (MOA) and tank mixing or using prepackaged herbicide products with different MOA and activity on the same target weed.

Herbicides are now grouped by their mechanism of action (sometimes referred to as site of action). The MOA refers to the specific process in the plant that is disrupted resulting in interference with plant growth. Herbicides generally interfere with at least one process essential for normal growth and development of susceptible plants. There is a standard classification system used to group all herbicides by MOA and a numbering system is now used. In this system, a group number is assigned to all herbicides within the same MOA. When reviewing your herbicide program for the upcoming season it is important to choose products with different MOAs or group numbers and have activity on the same target weeds.

Herbicide resistance is real and should be taken seriously. I would encourage everyone to review their current weed control management strategy on the farm. If you are not currently using proactive strategies to delay the onset of herbicide resistant weeds, now is the time to start. Proactive management can be more cost effective and provide greater yield protection and income versus waiting to implement reactive strategies after herbicide resistant weed populations have developed.

If you have any further questions or would like more information on field crop weed control, feel free to contact me anytime at 315-788-8450 or email meh27@cornell.edu.
Discover How to Support Pollinators with Cover Crops

By Abby Massey, SARE

Cover crops can do a lot for your farm. To learn how they can support a thriving community of pollinators and beneficial insects—which in turn can improve crop quality and yield—check out SARE’s new 16-page publication, Cover Cropping for Pollinators and Beneficial Insects (http://bit.ly/1YBYdhT).

Available for free as either a download or in print, Cover Cropping for Pollinators and Beneficial Insects helps farmers make thoughtful changes in cover crop selection and management that support pollinators along with their other goals, such as suppressing weeds, managing nitrogen, and improving soil health.

Pollinators provide a critical service in food production. As honey bees continue to suffer from Colony Collapse Disorder, providing pollinators with a healthy on-farm environment is essential. In October, the USDA Natural Resources Conservation Service (NRCS) announced $4 million in assistance for Midwestern farmers to plant bee-friendly cover crops, wildflowers, and native grasses to help ensure farm productivity.

Cover Cropping for Pollinators and Beneficial Insects includes information on pollinator and beneficial insect ecology, including details on common cover crop species and their insect attractiveness. It also addresses the limitations of cover crops, as well as relevant crop insurance regulations and gives guidance on reducing harm to beneficial insects when cover crops are used in rotation with pesticide-treated crops.

Cover Cropping for Pollinators and Beneficial Insects can be ordered for use as a handout at conferences, workshops, or field days. It was written by Xerces Society for Invertebrate Conservation staff.
Despite its current popularity, interest in animal welfare is not a modern phenomenon. Concern for animal care and wellbeing has existed since domestication, which occurred at least 10,000 years ago. Our appreciation and respect for animals led to their domestication and animal agriculture. Many historians consider the development of agriculture to be the most important event in all of human history.

To keep improving the animal husbandry and welfare ethic there are two sides of the same coin that need to be showcased: the actual on farm animal well-being practices and how these accepted practices are perceived by the public. The Northern New York Regional Dairy Team from Cornell Cooperative Extension, Quality Milk Production Services, and our sponsors invites you to a two-part series on Cow Comfort, Welfare and the Public (see page 9).

SESSION 1 will focus on farm cow comfort and handling and how that affects animal welfare and production. Katy Proudfoot, PhD, The Ohio State University College of Veterinary Medicine, and Julie Smith, DVM, PhD, University of Vermont Extension Dairy Specialist, will present their ideas on dairy handling and comfort in the barn as well as in the milking center.

Measuring your cow’s behavior, lameness, and hock lesions can give you insight into the suitability of the facility. But how do we measure comfort and how do you know if a cow is ‘comfortable’ in her environment? Hint: These are all animal-based (aka outcome-based) measurements and not just taking a ruler to the design of your barn or facility! Take a guess on what period of an adult dairy cow’s life may be the most important for good comfort.

The importance of good handling skills for dairy cows is paramount, but why are they important? Negative handling behavior will lead to cow anxiety (measured by flight zone), low milk yield, and poor conception rates. These are important factors in the overall financial health of your dairy as well as the physical health of your cows and employees. Handler behavior and animal welfare from the cow’s perspective, and what to look for on your farm, will be discussed.

Questions to be answered include:

- What causes fear and aversion?
ith the start of the New Year and cold weather already here, it may be time to start thinking about culling some of your herd. Perhaps you have an open cow or a spring calf that lagged behind the rest or maybe the hay crop wasn’t quite what you expected. Which animals to cull can be a hard decision. Do you pick out the bigger calves or do you pick older cows? Another factor to consider is the recent price downturn. If you’re an optimist and think prices will pull back somewhat, that’s something to consider when culling.

If it’s not time to sell your normal batch of calves, think about culling oddballs. If the market swings back, a good calf will increase in price more than an off-colored or low quality calf. The same is true with cows. Maybe you have a cow that has raised a poor calf a few years in a row or doesn’t have a regular calving cycle. You should also determine whether your older cows are worth feeding through the winter. Selling the lower quality/older cattle in a case like this is the way to go. By doing so, you are improving the quality of your herd and putting yourself in a better position if prices gain ground in the spring.

Two of our sponsors have handling training available online.
- National Dairy FARM Program [http://www.nationaldairyfarm.com/resources](http://www.nationaldairyfarm.com/resources)

So how do we make certain the public knows all the positive management that happens every day on a dairy farm? This not only pertains to animal welfare but how we manage our soils, water, and manure.

**SESSION 2** of our program will show you how to deliver messages to the public about farming practices. Beth Meyer of ADADC will conduct a short course in social and traditional media training. She will also recount her experience with the National Dairy FARM (Farmers Assuring Responsible Management) Program. Our dairy co-ops and processors do their part by participating in FARM. Areas of improvement in animal welfare for the dairy industry, from a milk handler and manufacturer’s point of view, will be presented by Sara Gillette from Upstate Niagara Cooperative.

Judging by the number and generosity of our sponsors these two sessions are of importance to their business and should be to yours. Please joins us; details can by found on page 9.

**By Dr. Andrew P. Griffith, Agriculture and Resource Economics, University of Tennessee**

Producers commonly ask if prices are “good,” or what is a good price? In a discussion this week, I have finally developed what I think is an acceptable answer. The price is a “good” price if it results in revenue exceeding cost of production. The discussion revolved around cost of production and how few people actually know their cost of production. It is imperative for producers to know cost of production in order to determine an acceptable price for their good. It is also a favorable approach for producers to determine a target price after determining their break-even price which provides them an opportunity to price in what is an acceptable profit. Once the target price is met, producers would then be encouraged to take action to secure the price.
Group Feeding in Organic Dairies
By Ron Kuck, Cornell Cooperative Extension of Jefferson County

Group housing systems for calves have gained popularity in recent years with success at conventional dairies. Can it be done in an organic dairy system? The University of Minnesota has ongoing research at their organic dairy evaluating the growth, health, and economic performance of their dairy calves fed once per day.

First and most important for any calf manager in any calf feeding situation:
- Separate new born calves from fresh cows. Check colostrum quality and feed four quarts of colostrum the first four hours after birth. Navels dipped and any other calf health protocol designed by you and your veterinarian.

University of Minnesota suggestions:
1. Train calf to drink from nipple during colostrum feeding period.
2. Do not add new calf to group unless it is an aggressive sucker.
3. Super hutch works great for groups of 8-10 (usual maximum group size).
4. Restrict the age spread in group to two weeks. One week works best.
5. Feed at least 10% of birth bodyweight (1 quart of milk = 2 pounds).
6. Leave nipple feeder with group so calves will suck nipple and not each other.
7. Provide abundant water, calf starter, and bedding with outside exercise area. Calves need 40 sq.ft per head.
8. Wean when group average starter intake is two pounds.
9. Feed at same time each day. Practice good sanitation.

Advantages:
⇒ Calves are socialized for group living.
⇒ Group learning occurs especially with eating calf starter.
⇒ Calf growth is equal or better than individual feeding.
⇒ Labor is reduced (bedding, feeding, cleaning).

Challenges:
⇒ Calf Manager must have excellent observational skills.
⇒ It is more difficult to provide individual attention.
⇒ Calves must be aggressive drinkers.
⇒ Weak calves should be removed.
⇒ Age span of the calves should be no more than two weeks. Depending on the size of the dairy, it may be difficult to group calves of similar ages.
⇒ Contagious disease may affect more calves.*

* Conventional dairies employing the group housing, ad-libitum feeding systems have found less scours and quicker recovering from respiratory illness due to a very high plane of nutrition. Organic dairies are limited to taking advantage of ad-libitum system because no organic acidified milk replacer is available.

* Ensure excellent ventilation as it is a significant factor in calf health. Just having a fan is not enough.

Refrigeration of milk in a calf feeder is generally not practical, but lowering the pH can control bacterial growth and enable milk to be held without refrigeration for a short time. Preserving milk in this way allows larger quantities of milk to be provided for ad libitum feeding of calves. Numerous acids and preservatives have been studied as potential additives to milk (Chase, 2011). Citric acid can be used in organic operation (check with certifier) and typically are used in commercial formulations of acidified milk replacer. Canning et al. (2009) reported that adding citric acid to whole milk or milk replacer held pH at approximately 4.5 for four days at 73°F.

More work and investigation should continue in group feeding of calves in organic dairies.
Cow Comfort, Welfare and the Public

Session 1: Dairy cattle housing to maximize comfort, production and welfare
10:00 AM - 3:00 PM
January 12, 2016
Jefferson/Lewis - Farm Credit, Burrville, NY
January 13, 2016
St. Lawrence Co. - SUNY Canton, Canton, NY
January 14, 2016
Franklin/Clinton - Miner Institute, Chazy, NY

Session 1:
- Dairy handling & cow comfort
  - Katie Proudfoot, PhD, The Ohio State University
- Welfare considerations for the cold
  - Kimberley Morrill, PhD, Regional Dairy Specialist
- Calf comfort & welfare considerations for young stock
  - Kimberley Morrill, PhD, Regional Dairy Specialist
- Animal welfare in the milking parlor
  - Julie Smith, DVM, PhD, University of Vermont Extension Dairy Specialist

Session 2: Assuring positive perception of dairy cattle welfare
10:00 AM - 3:00 PM
January 20, 2016
ALL LOCATIONS
Farm Credit, Burrville, NY
SUNY Canton, Canton, NY
Miner Institute, Chazy, NY

Session 2:
- How to deliver messages to the public about farming practices
  - Beth Meyer, ADADC
- Social media and traditional media training
  - Beth Meyer, ADADC
- Experiences with the National Dairy FARM Program
  - Sara Gillette, Upstate Niagara Cooperative
- Areas of improvement in animal welfare for the dairy industry
  - Sara Gillette, Upstate Niagara Cooperative

Registration
$75.00 pre-registered by 01/04/2016
Registration includes lunch, materials and drawings for door prizes.

“FSA Borrower Credits Available” Contact Cornell Cooperative Extension if in need of further assistance with payment.

For information contact:
Kimberley Morrill
Regional Dairy Specialist
Office: (315) 379-9192
Cell: (603) 568-1404
Email: kmnn434@cornell.edu

Register at:
Burrville: https://reg.cce.cornell.edu/comfortBurrville_10512
Canton: https://reg.cce.cornell.edu/comfortCanton_10512
Chazy: https://reg.cce.cornell.edu/comfortChazy_10512

Cornell Cooperative Extension is an employer and educator recognized for valuing AA/EO, Protected Veterans, and Individuals with Disabilities and provides equal program and employment opportunities
20th Annual North Country Crop Congress & Agribusiness Trade Show

Wednesday, February 3, 2016
Ramada Inn, 6300 Arsenal Street, Watertown, NY 13601

Registration begins at 9:15 a.m.
Presentations will be given from 10:30 a.m. to 3:00 p.m.

Topics include:
Field Crop Weed Control Management Strategies
  Mike Cowbrough, Ontario Ministry of Agriculture, Food and Rural Affairs
Low Lignin Alfalfa and Other Alfalfa Research Updates
  Jerry Cherney, Cornell University
Facts and Myths about Genetically Engineered Varieties
  Margaret Smith, Cornell University
Crop Insurance Update
  Peggy Murray, Cornell Cooperative Extension of Lewis and Jefferson Counties

Cost is $20 per person if paid in advance or $25 at the door. RSVP by January 29 to https://reg.cce.cornell.edu/2016cropcongress_222.

(Registration allows us to communicate any cancellations or changes in arrangements.)

Contact Mike Hunter at 315-788-8450 or meh27@cornell.edu if you have any questions.

NYS DEC Pesticide Recertification and Certified Crop Adviser Credits will be offered.
You must arrive by 10:30 a.m. and stay for the entire program to receive these credits.

Sponsored by Cornell Cooperative Extensions of Jefferson, Lewis, and St. Lawrence Counties
Lancaster County, PA-based King’s AgriSeeds Inc., a leader in the movement for a high-forage livestock diet, advocates a diverse crop rotation and teaches farmers to use their highly digestible products in combination with the proper agronomic practices to maximize productivity on each acre.

Every year, King’s hosts a series of winter meetings to grow customers’ understanding of forage use. One of King’s objectives this year is to build dairy farmers’ strategies for surviving the poor dairy market. Starting with high-quality, high yielding feeds grown on the farm, we help many of our customers learn to use techniques like diversifying forage acres, double-cropping, combining perennials and annuals, and making the best use of corn silage in the field and the ration.

Speakers cover many topics related to forage use, not only introducing King’s AgriSeeds products, but also explaining advances in breeding technology and what the test plots have revealed. Using alternative forages, options for perennial pastures, and handling pest pressure will also be emphasized. King’s representatives will seek to educate attendees on maximizing the value of the crop with a sound rotation, weed management, soil health maintenance, and selection of forage genetics to meet the demands of their systems. The ultimate goal is customers’ success with the products.

King’s staff speakers are knowledgeable, eager to introduce producers to the value of a high-forage diet, and excited to build lasting relationships with customers, in which education always goes with sales.

Meeting Details
Meetings are free of charge and lunch is included. They take place at the following locations from 9:00 am to 2:30 pm. Please call the King’s AgriSeeds office for more details and to RSVP at (717) 687-6224.

Northern Region Meetings includes Guest Speakers Mike Velde of Alforex, Dr. Jerry Cherney, Professor of Forage/Plant Science at Cornell University, and Dr. Debbie Cherney, Professor of Animal Science at Cornell University
January 26 - Mo’s Pub & Grill, Malone, NY
January 27 - Elks Lodge, Lowville, NY
January 29 - Romulus Fire House, Romulus, NY
Local Emphasis Program (LEP) for Dairy Farms

By Ron Kuck, Cornell Cooperative Extension of Jefferson County

OSHA again has posted their third year for LEP for dairy farms. You can follow this link to the recent LEP for details: https://www.osha.gov/dep/leps/RegionII/reg2_fy2016_03_dairy.pdf.

There are some requirements for annual training so keep in mind that training you did two years ago may need to be refreshed. You also need to provide training for new employees or those employees who have shifted to other tasks or responsibilities. Also remember that training needs to be documented and retained. If you didn’t document it, you didn’t do it.

The New Year is a good time to review the famous “Dairy Dozen.”
1. Manure storage and collection structures
2. Dairy bull and cow behavior/worker positioning
3. Electrical systems
4. Skid steer operation
5. Tractor operation
6. Guarding of PTOs
7. Machine guarding on field and farmstead equipment
8. Lockout—Unexpected energy release
9. Hazard Communication
10. Confined spaces
11. Horizontal bunker silos
12. Noise

A review of violations on OSHA’s website show some costly fines that could have been avoided by taking time for a safety check.
- $909 – shop lamp not covered
- $2100 – electrical panel door propped open with 2x4
- $2800 – unguarded fall hazards (no railing)
- $1275 – no eyewash/body wash station
- $909 – drill press not anchored to floor

Excellent farm safety resources can be found on the NYCAMH website at http://www.nycamh.org/.
Depreciation

Depreciation is a means of recovering the investment in certain business property. Business property is depreciable if it has a useful economic life exceeding one year and wears out with use and/or becomes obsolete over time.

Machinery, equipment, purchased breeding animals, livestock facilities, barns, fencing, greenhouses, and storage structures are common examples of depreciable property found on farms. Farmland isn’t depreciable since it doesn’t have a definite life, nor is a home because it is personal property. The Modified Accelerated Cost Recovery System (MACRS) is used to calculate the correct depreciation deductions for federal income tax purposes. To determine the depreciation allowed, you need to know the "basis" of your property, when the property was placed in service, and the property’s class. Basis is the owner’s investment in property. A property’s initial basis depends on how the property was acquired. The basis of purchased property is generally the property’s cost. For property acquired as a gift, the donor’s basis commonly becomes the recipient’s basis in the property.

The basis of inherited property, property constructed by an owner, property received in a tax-free exchange, and personal property converted to business use are all figured differently. A depreciable property’s basis is the amount available for depreciation deductions under MACRS.

Depreciation begins when a property is placed in service. A property is placed in service when it is ready and available for its specific use in farm operations. A hay baler delivered to a farm in December begins depreciation the year delivered, even though it probably won’t be first used until the following spring. The depreciation of fruit trees and grapevines begins when the plants first produce fruit for commercial sales even though they were likely purchased several years earlier. Depreciation of immature, purchased breeding livestock begins when they are first bred.

MACRS designates the classes and methods of depreciation for all business property. MACRS property classes prescribe the number of years over which the investment in depreciable properties may be recovered. Nine different property classes are defined under the MACRS General Depreciation System (GDS). In many situations, a farmer may elect to use the MACRS Alternative Depreciation System (ADS) for property in a given class purchased in the same year. Figuring depreciation under the ADS method essentially slows annual depreciation, preserving greater deductions for later years.

Identifying property class is critical to understanding depreciation choices under MACRS. Tractors used over the road and breeding hogs are "three-year property." Dairy and breeding cattle, breeding goats and sheep, grain bins, and trucks are "five-year property." Fences and most farm...
machinery and equipment are "seven-year property." Fruit
trees and single purpose agricultural structures are "ten-year
property." Water wells, drainage facilities, and paved lots are
"fifteen-year property." General, multiple-use farm buildings
are "twenty-year property."

MACRS allows for three depreciation choices under GDS and
one choice under ADS. The GDS choices are 200 percent
decreasing balance, 150 percent decreasing balance, or straight-
line over the GDS recovery period. Straight-line is the only
choice over the ADS recovery period. It’s important to note
that farm property can’t be depreciated using the 200 percent
decreasing balance method, eliminating one of three GDS
options for farmers.

Under Section 179 of the Internal Revenue Code, farmers and
other business owners may elect to deduct all or part of the
cost of qualifying depreciable assets in the year the assets are
placed in service. Section 179 expense deductions are limited
to the taxpayer’s income from all businesses and a total dollar
amount that varies by tax year. Qualifying property is tangible
personal property used over 50 percent in the business and
acquired by purchase. Any amount of a property’s cost
deducted using Section 179 must be subtracted from the
property’s basis before depreciation deductions are

Other facets associated with determining tax depreciation for
business property are conventions for when the recovery
period begins and ends, special rules regarding passenger
automobile and computers, and additional first year
deductions. A review of available IRS publications will provide
more detail on depreciation as well as other tax provisions
described in this fact sheet.

Employees
Wages paid to hired labor, as well as the employer’s share of
employment taxes and employee benefit costs, are deductible
farm expenses reported on Schedule F (Form 1040). As noted
earlier, owners of sole proprietorships and other pass-through
entities can’t deduct a cost for their personal labor; however,
a farmer may deduct the wages paid to a spouse and/or child
if a true employer-employee relationship exists.

Generally, an employee performs services for the business
under the direction and control of the employer, receives
wages and benefits commensurate with the services
performed, and anticipates a "long-term" continuing
relationship with the business rather than one based on a
specific project or for a short-term period.

An independent contractor, unlike an employee, is self-
employed and offers services to the general public. A business
owner doesn’t have the legal right to control the details of
how the services are performed by an independent
contractor. Veterinarians, crop/feed consultants, and
accountants are independent contractors commonly hired by
farmers.

Farmers with employees are required to have an Employer
Identification Number (EIN). Application for an EIN can be done
online, by telephone, or by faxing or mailing a completed Form
SS-4, Application for Employer Identification Number.

For each person hired, an employer must verify the individual is
legally eligible to work in the United States. Verification includes
completing Form I-9, Employment Eligibility Verification. Form I-9
is available online from U.S. Citizenship and Immigration
Services. Identifying an employee as a farmworker will impact
withholding rules for Social Security and Medicare taxes,
participation in federal unemployment tax, and the application
of other federal and state labor laws.

According to the IRS, agricultural employees do any of the
following work:
• Raise or harvest agricultural or horticultural products on a
farm
• Operate, manage, conserve, improve, or maintain a farm
and its tools and equipment
• Perform services in salvaging timber or clearing farmland of
brush and other debris left by a hurricane
• Handle, process, or package any agricultural commodity of
which over 50 percent was produced by the farm employer
• Hatch poultry on a farm
• Perform work related to cotton ginning, turpentine
production, or gum resin products
• Produce or harvest maple syrup
• Operate and maintain irrigation and water storage facilities
for farming purposes (facilities must not be operated for
profit)

Farm work doesn’t include selling agricultural or horticultural
products when a substantial amount of those products were
not produced on the farm. Social Security and Medicare (FICA)

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taxes are shared by the employer and employee. The employee's share of the tax is deducted from employee wages. Current FICA tax rates can be found on the Social Security website (ssa.gov) by searching "FICA tax rates."

All cash wages paid by a farmer-employer are subject to FICA taxes if the farmer paid:
- wages of $2,500 or more during the year to all employees, or
- an individual employee more than $150 in cash wages during the year. If the $2,500 group test isn't met, the $150 test for an employee still applies. Wages paid to a child who works for a parent and is under the age of eighteen aren’t subject to FICA taxes if the business is a sole proprietorship or a partnership, provided each partner is a parent of the child.

Federal unemployment tax (FUTA) is paid only by the employer; no portion is deducted or collected from the employee's wages. Since 1983, the FUTA rate has been either 6.0 or 6.2 percent of the first $7,000 in wages paid to each employee. Credits paid for state unemployment taxes paid on behalf of an employee can be used to reduce the FUTA rate and liability.

A farmer-employee is subject to FUTA if during the current or preceding tax year the farmer:
- paid $20,000 or more in cash wages to farmworkers in any calendar quarter, or
- employed ten or more farmworkers for some part of at least one day during any twenty or more different calendar weeks. FUTA doesn’t apply to the wages paid to a farmer's spouse, parents, or children under the age of twenty-one.

A farmer must withhold income taxes on agricultural employees who are subject to FICA taxes. The amount of federal income tax withheld from an employee's wages depends on his/her filing status and withholding allowances; these are identified on Form W-4, Employee's Withholding Allowance Certificate. Employers required to withhold taxes from an employee's wages should refer to tax-withholding tables found in IRS tax guides.

Withheld federal income taxes are combined with the employer and employee shares of FICA taxes when making payroll tax deposits. Federal tax deposits must be made by electronic funds transfer; deposits with coupons are no longer accepted. Electronic fund transfers are made online using the Electronic Federal Tax Payment System (EFTPS) or can be arranged through a trusted third party. The required frequency of deposits depends on the size of the employer's payroll tax liability.

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### EVENT SCHEDULE

**NYS Ag Forum**

**WEDNESDAY, JANUARY 6, 2016**

<table>
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<tr>
<th>SPECIAL EVENTS!</th>
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<td>5:45 - 6:15 PM</td>
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**CORNELL UNIVERSITY'S COLLEGE OF AGRICULTURE AND LIFE SCIENCES PRESENTS HELPING FARMERS RESPOND TO CLIMATE CHANGE**

The evidence of climate change is all around us and projections for the future are of great concern. The impacts on agriculture and our food supply will be significant but we can strive to adapt to the changing conditions and help farmers make the most of the new normal. Join faculty on the cutting-edge of climate change research and extension and learn how they are helping farmers expand to new markets, manage natural resources, and utilize new technologies to remain competitive in today's changing world.

**Advance Reservations Appreciated: $10 per person**

Please note this event requires registration separate from NYS Ag Society conference fee.

**REGISTRATION AND PAYMENT TO:**

CALS Climate Change Panel, 274 Roberts Hall, Cornell University, Ithaca, NY 14853

**QUESTIONS:** 607-255-8711

**THURSDAY, JANUARY 7, 2016**

<table>
<thead>
<tr>
<th>8:30 am</th>
<th>REGISTRATION, Exhibits &amp; Coffee</th>
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<tbody>
<tr>
<td>9:30 am</td>
<td>WELCOME &amp; OVERVIEW OF 184th Annual Agricultural Forum</td>
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<tr>
<td>9:45 am</td>
<td>AG SOCIETY Business Meeting</td>
</tr>
<tr>
<td>10:00 am</td>
<td>KEYNOTE ADDRESS Dr. Art DeGaetano</td>
</tr>
<tr>
<td>11:15 am - 12:00 pm</td>
<td>NETWORKING TIME</td>
</tr>
<tr>
<td>12:15 pm</td>
<td>TASTE NY BUFFET</td>
</tr>
<tr>
<td>1:00 pm</td>
<td>AWARDS</td>
</tr>
<tr>
<td>2:30 - 2:45 pm</td>
<td>BREAK</td>
</tr>
<tr>
<td>3:00 pm</td>
<td>GUEST SPEAKER Dr. Laura Lengnick</td>
</tr>
<tr>
<td>3:30 pm</td>
<td>INTRODUCTION OF PANELISTS AND OVERVIEW By Dr. Michael Hoffmann</td>
</tr>
<tr>
<td>4:00 pm</td>
<td>MODERATED Q&amp;A - With Panelists &amp; Speakers</td>
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<tr>
<td>5:00 pm</td>
<td>RECEPTION Celebrating Our Diverse Agricultural Community And SUNY Cobleskill's Centennial</td>
</tr>
<tr>
<td>6:00 pm</td>
<td>NEW YORK’S BOUNTY BANQUET</td>
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<tr>
<td>7:00 pm</td>
<td>AWARDS &amp; STATE OF THE STATE’S AGRICULTURE ADDRESS</td>
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<table>
<thead>
<tr>
<th>FFA Chapter of the Year</th>
<th>Distinguished Service Citation</th>
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<tbody>
<tr>
<td>State of the State's Agriculture – Commissioner Richard Ball</td>
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</table>

H. Wood farm of Clayton and Lewis County Family Farm Day will be receiving Agricultural Promotion Awards at luncheon banquet.
While knowledge of how to grow a particular crop is critical to small farm success, equally important are the business planning and decision making skills to make the numbers work.

This is why, in addition to a number of courses specific to a farm enterprise, the Cornell Small Farms Program offers a wide array of business planning courses available through its Northeast Beginning Farmer Project.

About Our Online Courses
From aspiring to experienced farmers, there is a course for nearly everyone. Check out our handy chart on the course home page to direct you to the right courses for your experience level.

What are the courses like? All of our courses consist of weekly real-time webinars followed by homework, readings, and discussions on your own time in an online setting. If you aren't able to attend the live webinars, they are always recorded for later viewing.

Cost? Each course is $200, but up to 4 people from the same farm may participate without paying extra. See the course description page for more on a particular course.

LEARN MORE AND REGISTER: http://www.nebeginningfarmers.org/online-courses/

Have questions?
• Erica Frenay, Online Course Coordinator at 607-255-9911 or eif5@cornell.edu OR
• Steve Gabriel, Online Course Support at sfg53@cornell.edu

WINTER 2016 BUSINESS COURSES

BF 102: Markets and Profits: Exploring the Feasibility of Your Ideas
Course Dates: January 14th - February 28th, 2016
Have an idea for a farm enterprise but not sure if it's feasible? This course will get you started exploring the potential markets and profitability of your ideas. It picks up where BF 101: Square One left off, so follows a natural learning progression from that course. (You do not have to take BF 101 before taking BF 102)

BF 201: Effective Marketing: Sell Smarter, Not Harder
Course Dates: January 11th - February 21st, 2016
Most of us go into farming with the thought of making some - or all - of our livelihood through the sale of what we make or grow. As you grow your operation to provide more of your family's income, having a carefully planned marketing strategy becomes more critical. Completion of this online course will enable you to better understand how to price your products, position yourself in the "buy local", direct sales or wholesale marketplace, and understand low-cost "guerrilla" marketing tactics to get the best bang for your buck and make your farm operation financially sustainable.

BF 203: Holistic Financial Planning: Building Profit into the Picture
Course Dates: January 20th - February 24th, 2016
If you've been struggling to make your farm operation profitable without driving yourself into the ground, this financial planning course is for you. Ultimately it will help you with the delicate balancing act that all farmers must succeed in: balancing healthy profits with healthy land and a healthy farm family and personal life. You will learn how to make financial decisions toward farm & family values and goals, and how to build profit into your plans up front, rather than hoping there is something left once expenses are subtracted from income. If you have been struggling with the financial statements in your business plan, this is a great course to help you focus in on these and get clear on your numbers.

BF 202: Planning to Stay in Business - Writing Your Business Plan
Course Dates: February 4th - March 10th, 2016
Whether you intend to borrow money or not, heading into a farm venture without a business plan is like setting sail across the ocean without a map. Either way, you're likely to run into bumps and twists that can derail your venture. Arm yourself with a business plan and you will have a guide to aid your farm decision-making and demonstrate to yourself and your family that your ideas are feasible. This intensive, fast-paced course is designed to help you build your plan quickly.

BF 103: Taking Care of Business - Understanding the Business, Regulatory, and Tax Implications of Your Farm
Course Dates: March 14th - April 11th, 2016
This course is designed to help aspiring or beginning farmers better assess and manage a variety of risks that farmers face in operating their farms. Throughout the six week period, topics essential for operating a farm business will be discussed. Participants will learn about insurance coverages, types of business structures and tax information.
JEFFERSON COUNTY AGRICULTURAL PROMOTION BOARD & OUR DAIRY PRINCESSES SEND A SPECIAL “THANKS” TO M&T TRANSPORT

A special thank you to:
Mr. Bernard Thomas and M&T Transport for being a major sponsor for our Dairy Princess Pageant for the 4th year in a row.

Pictured L - R seated is: Jefferson County Alternate Dairy Princess Kaitlyn Hallenbeck & our 2015-16 Dairy Princess Rebecca Hanson.
Behind them: L to R - is: Ambassadors Alannah Cook, Kassandra Burger, and Kaitlyn Shelmidine

JEFFERSON COUNTY AGRICULTURAL PROMOTION BOARD SENDS A SPECIAL “THANKS” TO ALL OUR SPONSORS FOR THE 2015 YEAR.

OUR MAJOR CONTRIBUTORS

Jefferson County Board of Legislators
Dairy Farmers of America; DFA
Watertown ROTARY
HP Hood, LLC - La Fargeville
Great Lakes Cheese Co., Inc.
Cornell Coop. Ext. of Jefferson County
Old McDonald’s Farm – Nancy Robbins
North Harbor Dairy, LLC
Perry Ice Cream
Countryside Veterinary Clinic, LLP
Bernard Thomas - M&T Transport
Farm Credit East, ACA
New York Beef Industry
Jeff. Co. Agric. Society (Fair Board)
Murereat Farms, LLC

BUSINESSES, ORGANIZATIONS AND INDIVIDUAL SUPPORTERS

Jefferson County Farm Bureau
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Reed Haven Farms
Francis & Barbara Burnup
Royce & Joan Spies
Ed & Deanna Smith
Alan Reed – Strawberry Festival
Wendzell & Susan Hayes
Dennis Hall-Hallholm Farms
Fults Farms - Lewis & Jack
Deer Run Dairy – Mike & Kris Burger
Hallett’s Florist- Adams
Byrne Dairy
Jefferson Concrete Corp.
Ebbie Farms – John R. Ebbie
John W. Bach & Sons
Watertown Savings Bank
Brown Feed, Inc.
Waldorf Farm Equipment, Inc.
Lowville Producers Cooperative, Inc.
Sheland Farms
Hannaford Foods, Watertown
River Haven Farm, LLC
Locust Hill Farm – Tim & Renee Alford
Seaway Rentals
Rudd Spray Service, Inc.
Robert A. Boice
Donald Voltra
Andre Charlebois- Veterinary Service
For the last two years our Ag News & Classifieds has featured a “Meet Your Farmers” article. Each month, intrepid farmers in Jefferson County have told their stories, and what great, inspiring stories they have to tell! However, this newsletter is read mostly by farmers and producers, people who understand the business of agriculture. We need to tell these wonderful, educational stories to the public, to those who buy and eat agricultural products and who often make decisions that affect this business of farming.

As the public continues to plant themselves in rural settings, looking for that good life, they rub up against the realities of agricultural practices. They do not understand why certain chemicals may be used, the environmental protections offered by engineered manure storage facilities, or how certain practices translate into improved animal welfare. They do, however, live in a world where there is considerable, almost instant misinformation and opinions that do not mesh with agriculture in Northern New York. While it is impractical and unlikely that we can or even should teach the public about every agricultural practice, there is much we can do to reach out to the community and to better collectively communicate those messages and stories.

It is easy to villainize Star Wars’ Storm Troopers! They are faceless and nameless. They follow evil orders without question and ooze out of a death star like ants out of an anthill. It is so much harder to have negative perceptions against your neighbor, your friend, or the family business down the road. The public also wants to know who and how their food is put on the table. Telling this story is part of what “Meet Your Farmer” is about.

Last April we wrote about Sheland Farms, Don, Doug, Todd, and Devon Shelmidine, and how progressive farming is also about family farming. In October, we featured how
Homestead Fields Farm, Ed and Anne Waldroff and family, has responded to consumer demand by making organic cheese. We featured Kathy Finnerty who makes honey, Lyle and Billie Pickert who process and sell maple syrup, and Best By Farr (Dick and Val Farr) who sell fruits and vegetables directly to consumers.

This coming year we look forward to learning more about our farmers and their stories. But this job of telling our story can’t stop here. We need to broaden that reach to the general population. Each farmer has a great story to tell and we have a ready public who want to hear and learn about farming. Never before have we had so wide an opportunity to align ourselves with the people who buy and eat our products. Let’s not waste this opportunity to take advantage of what experience has shown again and again, that good communication leads to strong relationships, and that creates goodwill. As individual opportunities arise for each of us as we interact with the public we need to take this opportunity to tell our stories.

Let’s make it part of our New Year’s resolution to tell our stories at every opportunity, and to communicate positively and frequently with the public. They are, after all, our customers and our neighbors. Cornell Cooperative Extension has a number of programs this year to help farmers become more engaged with the consumer such as the Cow Comfort, Welfare and the Public this month. If you would like to tell your story as part of “Meet Your Farmer,” give us a call at 788-8450.

Stop in and see our expanded Animal Health section.
We have products such as First Defense boluses, Rumastart, Bovicalc, Probios, Sav-A-Caf, Naval Shield 7, and much more.

Lowville Farmer’s Co-Op Feed and Crop Center
5512 Shady Avenue, Lowville NY 13367  (315)376-4452
THE FOOD ARMOR® PROGRAM
Reducing the Risk of Antibiotic Residues on your Dairy Operation

Tuesday February 16, 2016
10:00 AM - 3:00 PM
Ramada Inn
Watertown, NY

-OR-

Wednesday February 17, 2016
10:00 AM - 3:00 PM
Mo’s Pub n Grill
Malone, NY

Food Armor® addresses food safety and long-term proper drug use on farms. Topics covered include:

- Veterinarian/Client/Patient Relationship
- Drug list
- Protocols
- Standard Operating Procedures
- Records
- Veterinary oversight

The objective of the Food Armor® program is to identify potential hazards and to identify critical control points to limit these hazards. Many residue issues result from poor communication and understanding by farm workers using legally approved drugs improperly. The dairy industry will face increasing pressure to reduce or eliminate antibiotic uses. Programs such as this provide a means to get our house in order without mandates from regulatory agencies. Be proactive—plan to join us for this great program!

More information on the Food Armor program can be found at: http://www.foodarmor.org/.

Registration
$50.00 pre-registered by 02/01/16 - $75.00 at the door
“FSA Borrower Credits Available”
Contact Cornell Cooperative Extension if in need of further assistance with payment.
Registration includes lunch, materials and drawings for door prizes.

Watertown: https://reg.cce.cornell.edu/reduceriskWatertown_10512
Malone: https://reg.cce.cornell.edu/reduceriskMalone_10512

For more information contact:
Kimberly Morrill
Regional Dairy Specialist
Office (315) 379-9192
Cell: (603) 568-1404
Email: kmm434@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.
Have YOU Heard from your ACCOUNTANT?
Is your Tax Planning Appointment SET yet?
Tax Laws for FARMERS are more Complex than Ever before. And Considering all the Ups & Downs of the Dairy and Beef Industries this past year, TAX PLANNING could be the VERY MOST IMPORTANT THING YOU CAN DO This Year!
If they haven’t called you ~ Maybe it’s Time YOU called US to Schedule Your Tax Planning Appointment.
We PLAN for YOUR Success & We Make Farm Calls.

~ TIM WEWER, EA, ABA ~
Enrolled Agent
Accredited Business Accountant
Phone: (315) 661-6350
Fax: (315) 362-9527
Tim@TimWewer.com
25517 NYS Rt 342
Evans Mills, NY 13637

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- Tile Installation -

Ken Gerber 315-212-4658
Conrad Gerber 315-955-5639
36972 Old Martin Rd.
Carthage, NY 13619

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- Waterbombs
- Calf Pens
- Curtains
- Gates
- Fans
GrowIt-KnowIt App

Description
Where do hot dogs come from? How about milk? Hamburgers? Eggs? Most youngsters likely will say the grocery store. Of course, the real answer is much more fascinating, and “We Grow It, Do You Know It” is a lively free app that gives kids their first lessons in how agriculture produces the things they love to eat — and even their crayons.

From the University of Nebraska’s Institute of Agriculture and Natural Resources.

Winter Maple School

Saturday January 23, 2016
Registration starts at 9:00 a.m.
At the American Maple Museum, 9756 State Rte 812 (Main St) Croghan NY
Workshops will be during the day from 9:15 a.m. to 2:35 p.m. giving maple producers the opportunity to attend three different workshops covering a broad range of maple subjects.

Pre-registration cost is $15.00 by January 20, 2016 or register at the door for $20.00.

To register or receive a listing of the workshops contact Cornell Cooperative Extension Lewis County, Michele Ledoux 315-376-5270. You can register at https://reg.cce.cornell.edu/mapleschooleventregistration_223

Beginner Maple School

Friday January 22, 2016
The Program starts at 6:30 p.m. and runs to 8:30 p.m. At the American Maple Museum, 9756 State Rte 812 (Main St) Croghan NY,
Cost is $5.00 per person payable at the door.

The program will cover the basics for small and new maple producers.

GrowIt-KnowIt App

Description
Where do hot dogs come from? How about milk? Hamburgers? Eggs? Most youngsters likely will say the grocery store. Of course, the real answer is much more fascinating, and “We Grow It, Do You Know It” is a lively free app that gives kids their first lessons in how agriculture produces the things they love to eat — and even their crayons.

From the University of Nebraska’s Institute of Agriculture and Natural Resources.
Classifieds

For Farmers only: To place a free classified advertisement in CCE’s Ag Classifieds, please fill out this form and mail to: Lori Robinson at Cornell Cooperative Extension of Jefferson County, 203 North Hamilton Street, Watertown, NY, 13601. Or, you may email your ad to Lori Robinson at lmr92@cornell.edu. Please provide all information requested below. Unless specified, your ad will run one time only, in the next monthly publication. Additional ads may be written on another sheet of paper. Please limit each ad to 25 words or less and include your contact info. Deadline for submitting ad(s) is the second Monday of the month for the following month’s publication.

<table>
<thead>
<tr>
<th>NAME:</th>
<th>FARM NAME:</th>
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<tr>
<td>ADDRESS:</td>
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<td>PHONE:</td>
<td>AD SECTION:</td>
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<td>AD:</td>
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CCE of Jefferson and Lewis Counties reserve the right to reject any advertisement deemed unsuitable for our publication. Cornell Cooperative Extension Associations of Jefferson and Lewis Counties do not endorse any advertised product or business. We are providing an informational service only.

### Livestock

BEEF FOR SALE: Wholesome home-raised beef for the freezer. Sold by hanging weight (pound, half or quarter). For more info call Rick at 315-348-8184.

FOR SALE: 2 Registered Black Angus Bulls for sale. Both sired by Select Sires Ingenuity. Registration Number 18231028 VTR Java Jo 131 is 16 months old and Registration number 18231029 VTR Black Hawk 135 is 13 months old. Both are ready for work and have gene seek epd’s. The herd is tested Johnes and BVD Free. Contact Larry M. Laribee at 315-688-9195 or LLaribee@hotmail.com.

### Farm Machinery, Equipment, and Supplies

FOR SALE: Complete Span Building 45x120, 6ft. roll. Upsides 2-14x14 roll up doors never assembled. 35K or best offer, make overs must sell. Call 315-777-3527.

FOR SALE: IH1486 New Tires, JD955 mower impellor, Kennan FP140 mixer NHLS170 skid steer solid tires new bucket. 10K each or best offer NH256 $2500. Call 315-777-3527.


FOR SALE: KORY running gear model 6672 (6 ton) no decks, several to choose from. Call 315-482-9092.

FOR SALE: 3 PATZ barn cleaner units, 1 PATZ silo unloader, 20’ Vatme. L silo unloader, 1 grain bin, plus 20’ silo bands and silo blks. Call 315-777-7631.

FOR SALE: Brand new 3 PTH bale spear $220, (2) small round feeders for sheep $25 each (hold 2 square bales) Call 315-232-2087.

### Farms for Sale

FOR SALE: 241 Acres, 12 Stall Stable w/riding area, Barn, outbuildings & 5 bed/3 full bath stone home. Tillable & Pasture, 50+acres of ready standing timber, large pond w/ stream. Nice property. Quick Closing. Call Rebecca 315-486-0378.

How to Advertise in CCE’s Ag Classifieds

Farmers: Advertising in CCE’s Ag Classifieds is FREE for farmers. To place an advertisement, fill out the “For Farmers only” form in this publication or email to Lori Robinson at lmr92@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 Peggy Murray at (315) 376-5270 for more information. (All income generated from the sale of ads goes to publication and mailing costs).
## Calendar of Upcoming Events

<table>
<thead>
<tr>
<th>DATE</th>
<th>PROGRAM</th>
<th>CONTACT</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 6-7, 2016</td>
<td><strong>New York State Agricultural Society Annual Meeting</strong></td>
<td>Ron Kuck 315-788-8450 <a href="mailto:rak76@cornell.edu">rak76@cornell.edu</a></td>
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<td></td>
<td><em>See page 15 for more information.</em></td>
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<tr>
<td>January 12 &amp; 20, 2016</td>
<td><strong>Cow Comfort, Welfare and the Public</strong></td>
<td>Ron Kuck 315-788-8450 <a href="mailto:rak76@cornell.edu">rak76@cornell.edu</a></td>
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<tr>
<td>10:00 a.m. - 3:00 p.m.</td>
<td><em>See page 9 for more information.</em></td>
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<td></td>
<td><em>Syracuse, NY</em></td>
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<tr>
<td>January 20, 2016</td>
<td><strong>Start Untangling the 2016 Economy at the Agricultural and</strong></td>
<td>Peggy Murray 315-376-5270 <a href="mailto:mlm40@cornell.edu">mlm40@cornell.edu</a></td>
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<td><strong>Food Business Outlook Conference</strong></td>
<td><em>Cornell University, Ithaca, NY</em></td>
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<tr>
<td>January 22-23</td>
<td><strong>New York Beef Producers Meeting</strong></td>
<td>Ron Kuck 315-788-8450 <a href="mailto:rak76@cornell.edu">rak76@cornell.edu</a></td>
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<td></td>
<td><em>See page 11 for more information.</em></td>
<td></td>
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<tr>
<td>January 23, 2016</td>
<td><strong>Winter Maple School at American Maple Museum</strong></td>
<td>Michele Ledoux 315-376-5270 <a href="mailto:mel14@cornell.edu">mel14@cornell.edu</a></td>
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<tr>
<td>9:00 a.m. - 2:30 p.m.</td>
<td><em>See page 11 for more information.</em></td>
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<tr>
<td>January 27, 2016</td>
<td><strong>King’s Agriseed Winter Forage Meeting</strong></td>
<td>(717) 687-6224</td>
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<td>9:00 a.m. - 2:30 p.m.</td>
<td><em>See page 11 for more information.</em></td>
<td></td>
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<tr>
<td>January 27 - February 4</td>
<td><strong>Farming for Today and Tomorrow: a Farm Succession Program for Women</strong></td>
<td>Peggy Murray 315-788-8450 <a href="mailto:mlm40@cornell.edu">mlm40@cornell.edu</a></td>
</tr>
<tr>
<td>2016 (Wednesdays)</td>
<td><em>Farm Credit East, Burrville, NY</em></td>
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<tr>
<td>February 3, 2016</td>
<td><strong>20th Annual North Country Crop Congress and Agribusiness Trade Show</strong></td>
<td>Mike Hunter 315-788-8459 <a href="mailto:meh27@cornell.edu">meh27@cornell.edu</a></td>
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<tr>
<td>9:15 a.m. - 3:00 p.m.</td>
<td><em>See page 10 for more information.</em></td>
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<tr>
<td>February 16 - 17, 2016</td>
<td><strong>Reducing the Risk of Antibiotic Residues on Your Dairy Operation</strong></td>
<td>Ron Kuck 315-788-8450 <a href="mailto:rak76@cornell.edu">rak76@cornell.edu</a></td>
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<tr>
<td>10:00 a.m. - 3:00 p.m. (each day)</td>
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