AG NEWS

Nov/Dec 2026

Cornell Cooperative Extension
Delaware County



Silage harvest in one of the trials in the county. Forage samples and stalk nitrate test samples were also collected.

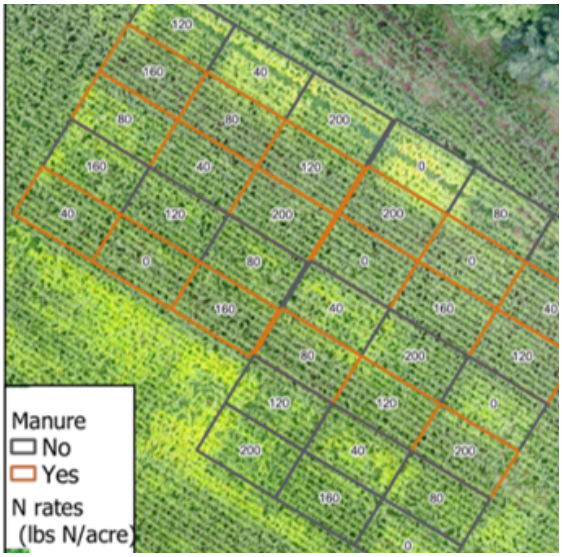
Documenting the Benefits of Manure Injection in Delaware County

Written by Juan Carlos Ramos, On-Farm Research Coordinator - Nutrient Management Spear Program

This year, two Delaware county farms hosted Value of Manure trials in collaboration with Cornell's Nutrient Management Spear Program and Delaware County CCE. Each site had 3 strips where liquid manure was spring injected at rates of 8,000 and 13,000 gallons/acre, and 3 strips where no manure was applied. At sidedress time, each strip was subdivided into 6 sub-plots that received different rates of NBPT-treated urea, from 0 to 200 lbs N/acre, in 40 lbs N/acre increments. With this setup we will be able to pinpoint the Most Economic Rate of N (MERN), the rate that maximizes profit, with and without manure. Comparing those rates allows us to identify the amount of fertilizer N that each manure application replaced (fertilizer not needed because manure supplied the N), along with any "yield bumps" resulting from the manure application, beyond what could be obtained if we had only applied fertilizer N. This information will be added to a statewide database, which contains 29 trails hosted between 2022-2026 across New York, including 3 trials hosted on Delaware County farms between 2023-2025.

Additional to yield, we are documenting how soil fertility, soil microbial activity, forage quality, and stalk nitrates are impacted by manure applications. Both Delaware county trials were successfully harvested, and we are processing the data for detailed farm reports that we will be discussing with the participating farmers this winter. Preliminary field observations from this year show that manure replaced N fertilizer and increased yields! Once aggregated results are available, they will be shared with the wider farming community in the county.

For more information reach out to Quirine Ketterings (qmk2@cornell.edu) and Juan Carlos Ramos (jr2343@cornell.edu), or visit our project website:http://nmsp.cals.cornell.edu/NYOnFarmResearchPartnership/Value_of_Manure.html



Drone image from August 2026 from a Value of Manure trial in Delaware County. Red is manure, black no manure; individual sub-plots are N fertilizer rates. The manure strips received a 13,000 gallons/acre rate in spring.

Updates:

NOV/DEC 2026



Celebrating 40 Years of Service:

Join us in congratulating Dale Dewing, in our NYC Watershed Agricultural Program office, on the milestone of 40 years of dedication to Cornell Cooperative Extension and the farmers we serve. Dale currently serves as the program team leader, and over the years has contributed to a vast number of projects locally and tied to campus research!

Upcoming Programs



CCE Delaware Agriculture Program Staff

- *Desiree Keever, JD Ag Issues Leader*
- *Paul Cerosaletti, MS, CCA Agricultural Program Team Leader*
- *Autumn Madugno, Ag in the Classroom Educator*
- *Jessica Ladd, Ag/HE Administrative Assistant*

NYC Watershed Agricultural Program Staff:

- *Dale Dewing, MS CCA Watershed Program Leader*
- *Meghan Potter, Precision Feed Management Team Leader*
- *Rich Toebe, PAS Watershed Livestock Educator*
- *April Wright Lucas, PAS CCA Precision Feed Management Specialist*
- *James Romack, MS Precision Feed Management Specialist*
- *Kim Holden, Sr. Administrative Assistant*

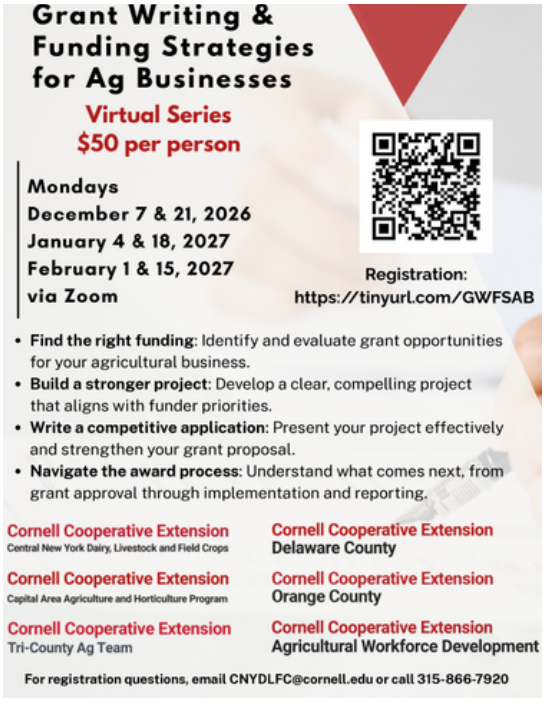
Other of Interest to Share with a Friend or Neighbor:





Breaking Ground: Starting your farm or establishing your homestead series.

In person & Via zoom:
Jan 5, 19, Feb 2, 16, March 2





Event sponsored by the Watershed Agricultural Council

Watershed Agricultural Council
nycwatershed.org

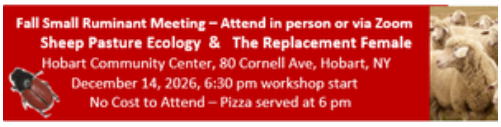


Cattle Handling Tour
Saturday, November 7
10:00 am – Riverdale Farm, LLC (Frisbee Family)
48018 State Hwy 10, Delhi, NY 13753
11:00 am – Sydetta Farm (Scott Rasmussen)
835 Spring Valley Rd, Delhi, NY 13753

Cattle Handling Facilities makes many things easier and safer on the beef farm. Come to one or both sites to hear from the farmers about why they invested in their system, how they use it, & how it advances their farm goals:

- Riverdale Farm – Commercially manufactured chute with sweep, John May Safety Fund explained
- Sydetta Farm – In barn combination of farm constructed holding areas & alleys with squeeze chute/scale; Overview of recently incorporated pasture rotation with low-cost watering system

Register by Nov 13, 2026 with Kim Holden at (607) 510-7126 or scan the QR Code



Sheep Pasture Ecology- It is About the Manure!, Ken Wise & Hannah Tolz
Learn what happens to manure after it hits the pasture, and how managing it affects the health and productivity of the entire grazing system.

Considerations Around the Replacement Female, Rich Toebe
Identify the critical decisions and management choices at each step in becoming a replacement ewe/doe.
Register by December 11



Beef markets have started to come down. Now is the time to review some of the key drivers of profitability on our beef farms.

- Summary of the current beef market prices
- The Value of a Pregnant Cow
- The Yearling Animal

No Cost to Attend. Please register by November 30 (Hamden) or December 3 (Prattsville) with Kim Holden, 607-865-7090 or scan the QR code.

2026 Ag Program Sponsors

Platinum Sponsor:
- Albano's Precision Application
- Albano's Custom Harvesting
- Boville Farm
- Eklund Farm Machinery
- ZML

Gold Sponsor:
- Delaware Co. Farm Bureau
- Lutz Feed Company

Silver Sponsor:
- Robertsons Seed
- Stamford Farmers Cooperative
- Del-Rose Farm The Hanselman's
- Catskills Digital
- Inn at Octagon Acres

This support of our programming is very much appreciated by us & the farms we serve.

An Extended Thank You to our Ag program supporters and program grant donors

- O'Connor Foundation
- DelCo EcoDev
- NY Beef Industry Council
- Delaware County Rural Healthcare Alliance
- NY Pork Producers



Considering Raising Some Pigs?

Written by Richard Toebe,
Watershed Ag Program Educator

Watershed Agricultural Council
nycwatershed.org

Raising pigs is an enjoyable activity that can provide you with delicious pork for your own table, opportunities to make some money, or can grow into a business. There is a lot to know when first getting started. Some advance planning and preparation at the start makes everything that much easier as you go along.

Housing: The type of housing you provide your pigs will depend on the time of year. It can range from a portable hut in a pasture for a few feeder pigs to modifications to an old dairy barn or shed. If you decide to breed pigs, the housing requirements will be much more substantial to accommodate the varying needs of the pigs based on their life cycle combined with the time of year. In any situation, some key factors to consider include adequate space; some sort of shelter from rain, sun, wind, or snow; and a dry area to bed, ideally with the ability to nestle into straw or dry hay. The housing should also allow the pigs to both socialize with other pigs and to have their own space. Be aware that pigs are intelligent, they seek novel stimulation, and like to dig and modify their immediate environment. Make sure that boundaries of the environment can safely secure them; or you will soon find yourself chasing pigs.





Nutrition: Pigs are monogastric animals. Their dietary needs vary with their age and stage of life.The basis of most pig feeds are grains because they are high in energy and low in fiber. Pigs also require protein, specific amino acids, minerals and vitamins. The easiest way to properly feed them is to purchase a manufactured feed from a farm supply store or local feed mill that is matched to the age and stage of the animal you are feeding and follow the feeding directions as to amounts to provide. If you are raising your pigs on pasture, you should still feed the same manufactured feeds. The pigs will definitely enjoy seeking out their own food in the pasture, but consider this as a supplement and not the primary diet. If you have opportunities to get byproducts, old bread, etc., work with a nutritionist to incorporate these low-cost feed stuffs to make sure the dietary needs of the pigs are still being fully met. Don't forget that clean fresh water is a key nutrient that should always be available.

Health and Biosecurity: Having the animals you are caring for become sick can be heartbreaking. But by following a few key practices, this risk can be greatly reduced. Start by acquiring your pigs from a reputable farm that is willing to help act as your mentor as you get started. Then call your local veterinarian and develop a relationship. They can help with vaccination choices and other health issues. Create a biosecurity plan that helps keep your animals isolated from other people and traffic which are potential sources of disease introduction. Make sure your feed supplies are kept in rodent and bird proof containers. Regularly clean their housing and keep it dry by replacing wet or soiled bedding with fresh straw or hay. Prevention of disease is much easier and less costly than having to treat sick animals.

The information provided in this article is really just a tiny fraction of what you need to know. **To learn more about raising pigs and to meet other pork producers, plan on coming to the Barn to Market: A Workshop for New York Pork Producers** on Monday, December 7, 2026, from 5:30 pm to 8:30 pm in Walton. Look for the full announcement on the back cover.

CORNELL CONNECTIONS

NY FarmNet Tax Tips



Fall is Tax Planning Season

- Tax professionals have more time in the fall to meet with returning clients to do tax planning.
- Your accountant will have a good idea what your year looks like from a business performance perspective.
- You can provide your tax professionals with information related to changes in personal and family situations, asset sales and purchases, and business changes.
- The non-itemized charitable donation deduction is limited to monetary donations. The deduction is $1,000 for a single filer and $2,000 for Married filing jointly.

Tax Law Changes for 2026

- Deductions and contribution limits change every year, so be aware of the changes or consult with your tax professional.
- There is a new charitable deduction for non-itemizers in 2026. Non-itemizers can deduct up to $1,000 for single filers and $2,000 for joint filers.
- The QBI (qualified business income) deduction is now permanent.



- Use a tax professional. Running a business is difficult and having an outside opinion will pay for itself in the long run. Don't look at tax preparation as a one-year event but as a multi-year part of business planning.

What does it take to be a sought-after tax client?
Have a positive attitude about the service. The accountant and tax preparer earn their fee. Tax preparation is a complex process that takes many hours of training every year to stay current with the constant changes in federal and state tax laws. Your accountant can save you money both short and long term if you work with them as a valuable partner in your business and utilize them as a business consultant.

Use the accounting software recommended/preferred by your tax professional. Keep the software up to date. Work with your accountant to create a chart of accounts that work for your business and your accountant. Deliver your year-end package to the accountant as soon after the year end as possible. Try to deliver a complete package and not a stream of individual reports.

NY FarmNet Free Webinar – Tax 102 – Tax planning and strategies for Farmers

November 4, 1pm-2pm EST

This webinar focuses on strategies that can improve tax outcomes. Highlights include: depreciation, Section 179 deductions, maximizing credits, investment tax credits, paying children for farm work, capitalizing repair costs, deferring income, prepaying expenses, retirement contributions, and much more!

Register @ www.nyfarmnet.org/trainings-evets

This program is provided for educational purposes only and should not be considered tax advice. For guidance specific to your individual circumstances, please consult a qualified tax professional.





A Practical Introduction to Nutrient Balance on Beef & Dairy Farms



by the Watershed Ag Precision Feed Management Team

Watershed Agricultural Council
nycwatershed.org

Nutrient mass balance turns everyday feeding and production data into a clear picture of environmental stewardship. By distinguishing nutrients that support productive animal functions from nutrients that leave the watershed, Productive P and N metrics create a common way to understand performance across beef and dairy operations.

Where the Work Began: Beef Cattle Precision Feed Management

The development of Productive P and N metrics began with Precision Feed Management (PFM) in beef cattle diets. The nutrient requirements outlined in NRC 1996 remain valid. To arrive at nutrient mass balances the following variables are considered:

- System boundaries — Participating farms are treated as closed systems for nutrient mass balance.
- Supplemental phosphorus is generally unnecessary, based on research by Erickson et al. 2002 and Satter et al. 2005.
- Feed intake — When average daily gain can be accurately measured, it can be used to back-calculate feed intake.
- Forage conditions — Hay cutting date can dramatically influence phosphorus and protein percentages, while drought stress suppresses phosphorus percentage in growing plants.
- Phosphorus exports — Exports from beef farms can be estimated by multiplying live carcass weight by 0.0075.
- Long-term direction — Participating farms are expected to experience net reductions in soil phosphorus over time.



How can PFM measure nutrient managment and environmental impact more accurately across different livestock production systems?

What the Initial Beef Findings Revealed

When PFM's standard dairy benchmark metrics were applied to beef production, the results raised an important question about how programmatic impact should be quantified.

Crude protein was used as a proxy for nitrogen excretion, and beef cattle were found to be rarely limited by protein. More significantly, phosphorus, as a percent of requirement, was about double the dairy standards. Because beef production relies on homegrown feeds that are high in phosphorus, it was considered unlikely that cattle would ever be below phosphorus requirement.

Introducing Productive P Balance and Productive N Balance

In response to recommendations from the 2020 National Academy of Sciences Report, both productive P and productive N metrics were developed by Dr. Tom Tylutki of Ag Models and Training Systems. Productive P balance began monitoring phosphorus mass balances in beef production in early 2024. Productive N balance began monitoring nitrogen mass balances in beef production in late 2025.



What "Productive" Means

Here, "productive" refers to phosphorus or nitrogen used to sustain necessary maintenance functions, support growth and development, meet the demands of pregnancy, and support overall health. Amounts above these necessary animal requirements are excreted.

Formula at a glance:

Purchased Phosphorus - Productive Phosphorus Utilization = Productive P Balance
Purchased Nitrogen - Productive Nitrogen Utilization = Productive N Balance

These metrics quantify the amounts of phosphorus and nitrogen leaving the watershed on a per-animal basis.

Homegrown versus purchased nutrients

Nutrients come from two sources, and the distinction matters. Homegrown nutrients are cycled within the environment of a basin or sub-basin of the New York City water supply system. They are generally the lowest-cost feed source for the farm and are therefore not economically feasible to replace.

Purchased nutrients may come in the form of forages, grains, or minerals that are not grown on that farm. PFM seeks to minimize their utilization because they represent nutrients imported into the watershed.

PFM's Production Goals

PFM focuses on aligning feed use with productive animal performance:

- For cattle diets — Maximize utilization of homegrown feeds and minimize utilization of feeds imported onto the farm.
- For mature cattle — Maximize production of milk for dairy cows, and the ability of a beef cow to grow her calf and get pregnant with her next calf.
- For growing cattle — Maximize rate of gain and minimize time in residency.

NOV/DEC 2026

CORNELL CONNECTIONS

Working on a Holiday has Challenges and Opportunities



Written by Dr. Robert Milligan

I have often wondered what proportion of the total workforce works on holidays like Christmas. It must be exceedingly small. Most people would think of emergency room doctors, nurses, police/fire personnel, and perhaps airline pilots. We know also that farms producing milk, beef, pork, or other livestock products have employees working on holidays.

Let me suggest some ways you might use to lighten the load for those who must work:

- As always, planning is key. Make plans so only tasks that absolutely must be done on the holiday are assigned. I know I would be pissed if I had to work on a holiday doing tasks that could have been done in advance or later. Even better, engage your employees in planning so they better understand what must be done on the holiday and have ownership of the plan.

- Speaking of planning, work with your employees to schedule shifts and tasks, to the extent possible, so employees do not miss important religious services or family events. Communicating with employees this desire can be powerful both in intent and in deed.

- Arrange to do something special for those who work. It could be providing hot chocolate or cookies or fruit or something ethnically appropriate.

- You have earned and deserve to be with your family; however, if you are near the farm and have a few minutes, take the time to say hello, thank them for being there, and maybe deliver the treats mentioned in the previous item.

- As those who work leave or when they next return to work, express your appreciation for their working on a holiday.

- Christmas and New Years are paid holidays for most employees and often time and a half or double time for hourly employees who must work. You may want to consider similar adjustments to your compensation policies.



Ag Literacy 2027



It's Corn Picking Time! is a lively book that takes readers into the heart of a corn harvest. Through rhyming text and colorful illustrations, it follows farmers as they work together to bring in the crop, highlighting the machinery, hard work, and seasonal routines involved in farming. The book celebrates the excitement of harvest while providing a relatable introduction to agriculture and the important role farms play in communities.

Sponsor a Classroom! Your donation of $15 provides a beautify hardcover copy, with a nameplate recognizing your contribution to a PreK- 6th grade classroom right here in Delaware County. Help educate the next generation of consumers, neighbors and policy influencers on the importance of agriculture:

https://tinyurl.com/aglitcorn

Help Us Promote Agriculture!



Open farm days, such as Family Farm Day, are valuable tools to connect the community with local agriculture. They invite the community to experience 1st hand where their food comes from, meet the farms who produce it, understand the work that goes into caring for the land and animals that provide their meals.

For farms, these are events to build relationships with new and established customers alike, increase awareness of products and practices, reach new customers, and share the important role agriculture plays in our local economy. While these are nice outlets for farms offering direct sales, you do not need to be offering product to educate the community about the value your farm brings to the local economy.

We would like your feedback and input to help us make these opprotuites even more valuable and feasible for you. Please complete this 5 minute survey to help us design future events:

https://tinyurl.com/FFDDC

NORTHEAST DAIRY BUSINESS INNOVATION CENTER

DAIRY FARM IMPROVEMENT & MODERNIZATION GRANT

The Northeast Dairy Business Innovation Center opens the Dairy Farm Improvement & Modernization Grant. Total funds available for this competitive grant are $1,000,000 to offer awards from $15,000-$100,000 with a 25% in-kind and/or cash match for projects that:

- Improve farm viability
- Increase animal health & comfort
- Improve milk quality or value
- Improve worker conditions
- Strengthen the farm's ability to resond to challenges

Q&A

Enrollment: October 29- December 17, 2026 @ 2pm

Grant Q&A Session: Thursday, November 12, 2026, !:00-2:00pm register @ https://tinyurl.com/NEDBICDFIMG

RFA:

Access the request for proposals & eligibility @ https://tinyurl.com/NEDBIC26DRFA

CORNELL CONNECTIONS

Strategies to Reduce the Incidence of Milk Fever in Your Her

Part 3 : Feeding Calcium/Phosphorus Binders in the Dry Period to Decrease Milk Fever.

by Dr. Thomas R. Overton,
Department of Animal Science
Cornell University

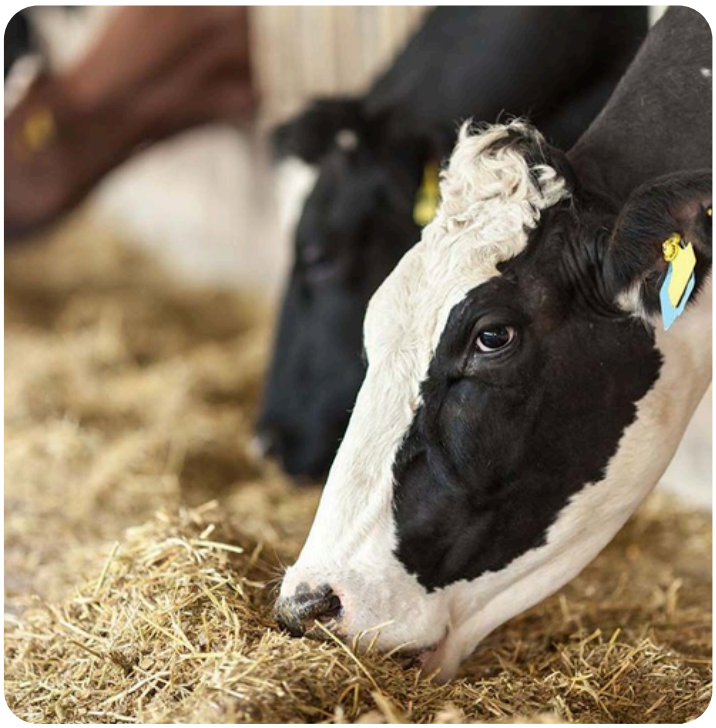


The concept of decreasing the absorbable calcium in the dry cow diet to below requirements in order to trigger mechanisms related to calcium metabolism is not new; however, diets typically are not low enough in calcium supply to achieve this. One way to functionally achieve a calcium deficiency is to include a calcium binder in the diet. Two successive studies conducted in 2001 and 2002 both fed a synthetic zeolite during the dry period and determined that feeding the zeolite essentially eliminated milk fever after calving! Milk yield was not reported by the first study, but the second study reported that differences in accumulated 105-day milk production were not significant. Unfortunately, both studies were limited in cow numbers for reporting production results.

In 2019, a study conducted here at Cornell fed 500 g/day of synthetic zeolite A for the last 3 weeks before calving. Similar to the previous research, the cows fed the synthetic zeolite A had markedly lower incidence of milk fever after calving. While the differences in milk yield were not significant, the cows fed the synthetic zeolite A had more difficulty becoming pregnant within 150 DIM. Other research conducted on grazing cattle around the same time found similar responses of blood calcium concentrations as well as performance and reproduction to supplementation with synthetic zeolite A.



More recently, Wisconsin researchers conducted a trial where dry cows were fed either a positive DCAD control diet, a negative DCAD diet, or a diet with 500 g/day of synthetic zeolite A for comparison purposes. The group determined that cows fed synthetic zeolite A had higher blood ionized calcium concentrations from days 0 to 2 after calving and higher IgG concentrations in their colostrum than cows fed the other two treatments. Overall milk production was similar for the 3 diets.



The studies referenced were conducted under the assumption that the main mode of action of synthetic zeolite A was related to its ability to bind calcium. However, in recent times, the discussion has focused more on the potential that the mode of action is actually occurring through the binding of dietary phosphorus. All of the studies that measured blood phosphorus concentrations reported marked decreases in pre-calving blood phosphorus for dry cows fed synthetic zeolite A. This concept is supported by work conducted in Germany in which cows fed 0.16% phosphorus vs. 0.30% phosphorus during the last 4 weeks before calving had markedly lower circulating blood phosphorus during the prepartum period and higher total blood calcium concentrations. Cows fed the low phosphorus diet also had increased concentrations of markers related to bone resorption. Although this mechanism appears to be plausible to me, it has not been determined definitively. Nonetheless, the patterns of the response to synthetic zeolite A on calcium status in cows after calving are very consistent.

Most recently, our research group here at Cornell conducted a study during the summer of 2025 focused on comparing a negative DCAD approach with synthetic zeolite A (Calbal®9[Pro], Chemlock Nutrition, Cincinati OH). Within each treatment, cows also received either 0 or 3 mg/d of calcidiol (Nutrivit® Puri-D®, Chemlock). The DCAD of the two negative DCAD treatments averaged -8 mEq/100 g and urine pH averaged ~6.5. The synthetic Zeolite A was fed to target 300 g/d. Despite the lower feeding rate compared to previous studies, cows fed synthetic zeolite A had significantly lower blood P levels prepartum and higher blood calcium concentrations postpartum than cows fed the negative DCAD diets. These results are consistent with previous work at the higher feeding rates. Persistent delayed sub-clinical milk fever was much lower for cows fed synthetic zeolite A than cows fed negative DCAD dry diet. Dry matter intake and milk production after calving were not affected by treatment.



To summarize, both manipulating the DCAD of the pre-fresh diet and use of synthetic zeolite A to bind dietary calcium and/or phosphorus are effective strategies to prevent milk fever in fresh cows. In addition, synthetic zeolite A appears to provide the additional benefit of being very effective at decreasing delayed sub-clinical milk fever. Feeding negative DCAD diets during the dry period consistently increases milk yield after calving compared to low potassium controls without added anions. Although the initial work in this area suggested that use of synthetic zeolite A in the dry diet did not increase milk yield compared to low potassium controls without added anions, two recent studies suggest similar post-calving performance for cows fed negative DCAD or synthetic zeolite A.

Research references available upon request.

FRUIT & VEG CORNER

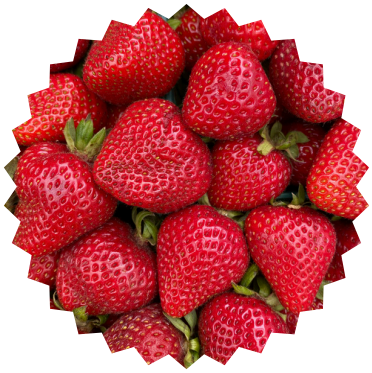
Preparing Your Garden for Winter

Revised by Lila Kuhn, BT Horticulturist

Adapted from: November Gardening Agenda - by Bruce Spangenberg, Horticulture Outreach Specialist with UW-Madison Division of Extension - The Daily Dirt



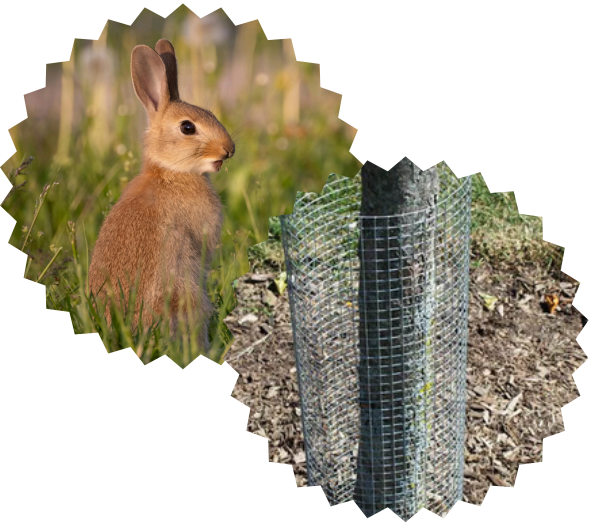
November and December mark the transition from fall to winter here in Delaware County. Before the ground freezes and snow arrives, there are a few important garden tasks to finish.



Protect Perennials and Strawberries: Once plants have gone dormant and the ground begins to freeze, apply winter mulch to perennial flowers and strawberries. Straw, evergreen boughs, and similar materials help prevent repeated freezing and thawing, which can cause soil heaving and root damage. Avoid applying mulch too early, as this can encourage unwanted pests and disease.



Finish Mowing and Managing Leaves: Continue mowing until your lawn goes dormant, but avoid cutting it excessively short. Remove thick layers of leaves, but don't worry about clearing every leaf. Mulching leaves into small pieces with your mower can return valuable nutrients to the soil.



Protect Trees and Shrubs: Rabbits, mice, and moles may cause damage to trees and shrubs during the winter. Hardware cloth can help protect trunks from mice and voles, while chicken wire can keep rabbits from feeding on plants. Make sure barriers are secured and tall enough to account for snow.



Store Garden Chemicals Properly: Fertilizers, pesticides, and other chemicals should be stored according to their product labels. Keep containers sealed and protected from moisture, freezing temperatures, heat, and sunlight. Always store them away from children and pets.

Put Tools and Equipment Away: Clean and inspect gardening tools before storing them. Drain and put away hoses, and follow the owner's manual for winterizing lawn mowers, rototillers, and other power equipment. This is also a good time to prepare your snowblower, shovels, and other snow removal equipment.

A little preparation now will help protect your garden through the winter and make getting started in the spring much easier.

NOV/DEC 2026

The Agritourism Brief

Tax Considerations

Agritourism Project Work Team

1 Finding Expertise

With taxes it is very important to find someone who understands taxes and tax law in NYS-especially related to agritourism.

If you do not have a tax preparer who works with agritoruism/farms, do some research to understand activities on our farm may impact taxes.

2 Schedule F v. Schedule C

Understanding what type of business you are operating will help you determine what type of taxes you will be filing at the end of the year. Depending on your products, staffing, and income mix you may file multiple schedules:

- Schedule F for all unprocessed farm product
- Schedule C for goods and services

3 Value-Added Processing

Are you creating value-added products on your agritourism farm? A value-added product is one in which the original form of a raw ingredient is changed. This could be as simple as jams & jellies. If you are doing anything value-added you will need to be registered with NYS to collect sales tax and report it on their schedule.

4 Farm Income v. Off-Farm Income

Farm income is income derived from farm activities. The IRS defines this as operating a farm for profit. You must grow, raise and sell something agricultural in nature. Off-farm income includes income from all other aspects of your agritourism operation, including tasting rooms, farm stand sales, farm stays, etc... anything which does not meet the definition of an agricultural product which was grown, harvested & sold.

5 Recordkeeping

Up to date records, and a recordkeeping system, are integral to being able to file your taxes and take advantage of tax credit programs in NYS. This can happen electronically or on paper, but a system should be in place.

The following is the information you will need to be able to generate for taxes:

- bank reconcilliation
- profit & loss statement
- owner draw
- balance sheet

6 Components of the Schedule C

Income, Expenses & Cost of Goods Sold:

- Income: Sale of raw products, u-pick fees, workshops, tours, etc....
- Expenses: retail/service labor, utilities, insurances, etc...
- Cost of Goods Sold: Value of your raw ingredients, costs of processing and manufacturing, packaging, etc.

Schedule F only has income & expenses, if there COGS then a schedule C is required

7 Tax Incentives for Farms

In NYS farms have the opportunity to access several tax credits:

- Farmer School Tax Credit
- Agricultural Assessment
- Farm Worker Retention Credit
- Investment Tax Credit

Most are subject to the ⅔ gross income test. (2/3 of gross income is generated from farming)

8 Econimic Opportunity

Making sure you are following all the required tax laws within NYS will help ensure your agritourism operation will stay profitable.

9 Tracking Sales

Your agritourism operation should have a process for tracking sales, both cash & card. Whether it is a "point of sale" terminal such as Square, an electronic method for payment such as Venmo, or a ledger with handwritten entries, this information will be necessary when getting ready to file your taxes. If you can't track it, it didn't happen according to the IRS.

Additional Resources:

- NYS Sales Tax: https://www.tax.ny.gov/bus/st/stidx.htm
- IRS Publication 225:
- IRS Forms: https://www.irs.gov/forms-instructions
- NYS Agricultural Assessment: https://www.irs.gov/publications/p225 https://www.tax.ny.gov/research/property/assess/valuation/ag_overview.htm
- NYS Farmer School Tax Credit: https://www.tax.ny.gov/pit/credits/farmers_school_tax.htm
- NYS Farm Worker Retention Credit: https://www.tax.ny.gov/bus/ct/farm_workforce_ret_credit.htm

*Stay connected and continue learning with the **Agritourism Monthly Webinar Series***

FOCUS ON FARM SAFETY

Prepare for Winter Farm Work

Information taken from "Prepare for Winter Farm Work" by Linda Fetzer (Pennstate Extension)



Although the winter months may be less hectic, day-to-day responsibilities persist, and the winter weather can make working conditions more hazardous. Here are some tips to be prepared for winter weather conditions.

Dressing in Layers is Key

Protect yourself from cold-related illnesses such as trench foot, chilblains, and frostbite. Dressing in layers allows you to shed layers as you warm up. You can also add layers if you get cold. Most heat loss (approximately 40%) is through your head, so grab a warm head cover that covers your head and ears. A jacket or sweatshirt with a hood provides an extra layer of protection for your head and face. Protect your extremities by wearing thick gloves on your hands and warm, dry socks, toe guards, and cold-weather boots on your feet. Heated vests, socks, and coats continue to gain popularity and can be helpful. As much as possible, avoid wearing cotton because it holds moisture and once wet, it is no longer insulating.



Taking Care of Yourself

Farmers sometimes watch the nutrition and care of their livestock more than their own. Dehydration can occur in any season, so it is essential to stay hydrated, even in winter. Take care of yourself by taking breaks, eating healthy food, staying hydrated, and getting adequate sleep. Be your best so you can effectively manage your farm operation.

If you work outside and take any medications, check with your doctor to determine if you need to take any specific precautions when working in cold conditions.

If you will be in a remote area, let someone know your location and approximate return time. In addition to packing water and snacks, pack the following items in your vehicle: extra layers of clothing, a first aid kit, a headlamp, a multi-purpose tool, and a radio or cell phone.

Organizing the Workday and Tasks

You and your workers should rotate between jobs to limit time outside or unheated areas. Heat sources, such as heaters and air jets, can warm areas for stationary work. Allow yourself and your workers to complete tasks at a reasonable pace and take extra breaks in cold conditions.

Avoiding Slips, Trips, and Falls

Ice and snow create a slippery work environment, increasing the risk of slips, trips, and falls. Have sand, salt, or stone ready to cover those slippery walkways and surfaces. Cleats or ice grips on your boots can provide you with extra traction. Slips, trips, and falls are among the most common sources of workplace injuries, so take it slow when walking in the driveway or barn or getting on or off equipment.



Skid Steer Safety Check :



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