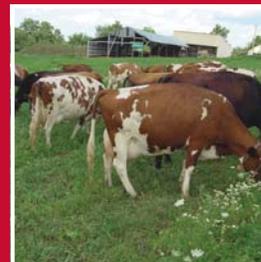


FIELD & FEEDLOT



ISU EXTENSION & OUTREACH—NORTHWEST REGIONS

JANUARY 2013 ISSUE

Extension Web Sites

Ag Decision Maker

<http://www.extension.iastate.edu/agdm/>

Beef Center

<http://www.iowabeefcenter.org/>

Manure Management

<http://www.agronext.iastate.edu/immag/>

Pork Center

<http://www.ipic.iastate.edu/>

ISU Extension Dairy Team

<http://www.extension.iastate.edu/DairyTeam/>

Meet your New Agriculture Producer & Consumer Education Specialist in Northwest Iowa

By Kaye Strohbehn, ISU Extension & Outreach Agriculture Producer & Consumer Education Specialist



To many of you, I may be a familiar face as I previously served as the County Program Coordinator for Agriculture & Natural Resources for Sioux, O'Brien, Lyon and Osceola, but never the less I wanted to take this opportunity to introduce myself to those I haven't met and share with you all a little bit about myself and my new position as Agriculture Producer & Consumer Education Specialist in Northwest Iowa, which I began on November 5th.

I hail from Gilbert, IA where I was actively involved in 4-H, FFA and my family's small Angus cow/calf business growing. Through my involvement in these activities is I developed my strong passion and desire to want to pursue a career in Agriculture. I hold a Bachelor of Science degree in Animal Science with a business and production emphasis from South Dakota State University, as well as a Master of Science Degree in Agriculture Education and Extension Education from Iowa State University. Additionally, I am licensed teacher in the State of Iowa for 5th-12th grade with endorsements in Agriculture, Agriscience, Agribusiness and Biological Sciences.

In my new role as Agriculture Producer & Consumer Education Specialist, I am responsible for providing educational programming in the application of knowledge, grounded in research-based science, to help Iowans and the agriculture industry prosper. More specifically, I develop partnerships to be able to educate Iowans on

social values related to livestock production, environmental, soil and water conservation issues as well as the importance of sharing the road. Additionally, I provide assistance to producers on how to effectively educate consumers, youth and neighbors on the story of agriculture and what society and neighbors expect of them resulting in a safe, wholesome and desired food product. I am looking forward to working with you all to help tell the agriculture story. We have a powerful message to share -- a message that is becoming more and more important to share with consumers as fewer and fewer people are directly involved in agriculture. Northwest Iowa has rich traditions in agriculture, and I'm looking forward to continuing those strong traditions through my work with you- our producers and consumers. I can be contacted at the Sioux County Extension office in Orange City by calling 712 737-4230 or via email at kestroh@iastate.edu. I welcome your thoughts and ideas and look forward to the opportunity to work with you!

New to NW Iowa

By Kevin Lager, ISU Extension & Outreach Dairy Field Specialist

Dairy Days 2013 will be held in Cherokee on February 19

and in Sioux Center on February 20 from 10 a.m. to 3 p.m. in both locations. Registration is \$15 which includes lunch. Please email me at



klager@iastate.edu or call the Cherokee or Sioux county extension offices to register. Managing current stored forage and planning for the year ahead will be one of the topics addressed as well as milking parlor technologies and dairy farm employee management. Having recently moved to Iowa from Texas, I was preparing to be hit full force with an Iowa winter. However, in contrast there is a similar scenario to what I observed in the south: dry conditions, above-average temperatures, and an early harvest. An early harvest of drought-affected corn silage resulted in cases where the silage feeds out similarly to BMR corn silage with increased digestibility and thus increased dry matter intake. Increases in dry matter intake result in feeding more corn silage over time which in turn depletes silage stores more rapidly than previously expected. I look forward to discussing these and other topics with you at Dairy Days.

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In my early weeks of employment with ISU Extension and Outreach I have taken advantage of the moderate weather to visit and get acquainted with the Iowa dairy industry, particularly in the NW Iowa counties I serve. One resource available that provides an overall view of the Iowa dairy industry is the Iowa Dairy Farm Survey. This survey was conducted in an effort to gain a better understanding of current Iowa dairy management practices and characteristics. Recently, the ISU Dairy Team compiled the survey results. The survey was mailed to 1000 dairy producers across the state with over 37% responding. For those that did not receive the survey, it contained questions regarding the current status of their operation, and also the future plans of the operation. A summary of the survey may be found on the ISU Dairy Team website: <http://www.extension.iastate.edu/dairyteam/publications>. This survey provides a good overview of the dairy industry in Iowa and will complement what I hope to learn in meeting and visiting with the good people involved in the Iowa dairy industry.

Federal Estate & Gift Taxation and the "Fiscal Cliff": Where Did We Land in 2013?

By Melissa O'Rourke, ISU Extension & Outreach Farm Agribusiness Management Specialist

Waiting until the very last moment, Congress passed and the President signed the American Taxpayer Relief Act of 2012 on January 3, 2013. The good news is that a number of key provisions related to federal estate and gift taxes have been made permanent – that is, without an expiration or “sunset” date contained in the current legislation. This brings an increased level of certainty for professional planners and those who have estates that could be impacted by federal estate or gift taxes.

Many farmland owners and farm families have been concerned during the past two years, wondering what would happen to the estate tax exemption under federal law. Essentially, under the federal estate tax law as most recently revised in 2010, individuals can transfer to others a basic exclusionary amount of up to \$5 million free of federal taxation during lifetime or at death. This figure is adjusted for inflation, so in 2012 it was \$5.12 million. If Congress had failed to act, that tax-free amount would have been automatically reduced to \$1 million; and the tax rate for estates over \$1 million would have increased to 55%.

Not surprisingly, Congress did not allow this to happen. The new tax law makes the \$5 million exemption amount permanent and this exemption will continue to be indexed for inflation. While the exact figures have not been released, the exemption is expected to be \$5.25 million for 2013 and up to \$7.5 million by 2020.

The only significant change made by Congress is to the tax rate for gift and estate taxes. The formerly top rate of 35% has been increased to a maximum of 40% for estates over the basic exclusionary amount. While this is an increase, it is definitely better than the 55% which would have taken effect if Congress had failed to act – and some observers comment that the 5% increase is a reasonable trade-off for the certainty afforded by the new law.

Two other aspects of the federal estate and gift tax system were also made permanent by the act just passed.

First, provisions allowing portability of the \$5 million exemption between spouses remain in effect on a permanent basis. How does this work? In the first instance, the marital deduction remains in place, meaning that spouses can inherit from one another in an unlimited amount (as long as the inheriting spouse is a U.S. citizen). After the first spouse dies, the surviving or second-to-die spouse can add any unused exclusion of the first-to-die spouse to the surviving spouse's exclusion. In 2013, this will allow spouses to transfer a total of about \$10.5 million free of federal estate or gift tax.

It is important that after the death of the first spouse that the unused exclusion amount is transferred to the surviving spouse as part of the estate proceedings – by timely and properly filing of a federal estate tax return, even if no tax is owed. The surviving spouse can use that unused exclusion amount plus their own exclusion to make lifetime gifts or pass assets through the estate of the second-to-die spouse. The surviving spouse should strongly consider filing the estate tax return even if the level of wealth does not appear to reach current exclusion levels since it is difficult to predict increases in estate values during the interim years. As always, families and individuals should seek advice from their personal tax and legal professionals.

Second, the estate and gift tax system will remain “unified.” As noted previously, the \$5 million exemption or “unified credit” (with inflation indexing) is applicable to both lifetime gifts and assets passed through an estate after death. Estate planners should document gifts, maintain a cumulative total and report gifts to the IRS so that there is a record of lifetime gifts at the time of death. The total of taxable lifetime gifts is the deducted from the exclusion amount to determine the unused exclusion remaining available at death. Remember, lifetime gifts within the annual exclusion amount (\$14,000 in 2013) do not count against the lifetime basic exclusion (the \$5 million inflation-adjusted amount). As an example, a couple can give unlimited \$28,000 gifts in 2013 to as many different individuals as desired – and these gifts would not count against the lifetime exclusion.

Remember that this article is intended to be an educational, brief summary regarding aspects of the new tax law. All farm families and individuals should obtain advice for their own personal situations from legal and tax professional retained by them for that purpose. As always, please feel free to contact me with your questions and comments.

Watching Soil Moisture Levels

By Joel DeJong, ISU Extension & Outreach Field Agronomist
Watching Soil Moisture Levels

In the December issue of this newsletter, Paul Kassel reported the results of the fall soil moisture samples we pulled about the first of November. Of course, there is great concern about

how much water is in storage in this region, and across the state of Iowa. In this article I would like to discuss a new weather station that was installed at the NW Research Farm near Sutherland in October that might help us monitor the status of those moisture levels throughout the season.

Extension Climatologist Elwynn Taylor was instrumental in placing weather stations at the outlying research farms in Iowa in the early 1980's. These stations have been in operation and reporting the data since 1986 on the Iowa Ag Climate network. If you want to see the information, you can find it on the web at <http://mesonet.agron.iastate.edu/agclimate/>. The information reported is rainfall, wind speed and direction, air temperature, 4" soil temperature, solar radiation, potential evapotranspiration, and dew points. From this site you can generate accumulated monthly maps or charts on these data, including growing degree days and stress degree days. I used this often during this summer to monitor the stress accumulation on our crop.

This fall, Dr. Taylor embarked on a new project to upgrade the system to put in new solar powered weather stations that not only collect that data, but also monitor soil moisture conditions and soil temperatures at deeper depths in the soil. Thanks to generous gifts of a couple of crop producers in NW Iowa, the first new weather station went in on the NW Research Farm in early October. Additional sensors were placed below crop ground at the one foot, two foot and 50" depths that are now monitoring the soil moisture percentages and the soil temperatures at those depths.

I think I might be able to learn a lot about how water moves through the soil with these sensors. For example, the November 1 soil moisture sample I pulled from the NW Research Farm had a total of 5.1" of moisture in the five foot deep soil profile. This site is located about 300 yards from where this new weather station is located. The first foot of the sample had almost 2" of water in it. The second foot had 1.5" of water, the third contained .3", the fourth .8" and the fifth had .6" of water. The top foot of soil holds about 2" of water at field capacity, so at the time it was sampled, it was close to holding as much as it could.

You can ask the computer to graph a time series that shows the moisture levels measured in percent volumetric soil water content for each of those sensors. This graph will also have rainfall data on it. What I observed from the data at this site during November is that the 12" soil moisture probe was at about 37% moisture until we started to get precipitation, then it rose to almost 42%, and slowly dropped back down to about 38%. Rainfall amounts during early November totaled about .5" That seems to show that at the 12" level the additional rainfall got the first foot over field capacity, and then it drained into the second foot. Foot 2 held 1.5" on November 1, but foot 3 was less than .3". Remember, the second probe is located between these two feet of soil. After the last rain in early November you could see that this 24" deep sensor was showing that some water was now reaching that level, so we are beginning to recharge the third foot of soil. However, none of this water has reached the 50" level below the soil surface, because the data has remained unchanged since we installed the sensor.

We have a lot to learn about interpreting this data. More sites will be installed around Iowa – I think 7 are scheduled at this time. Another will be located on a farm in Cherokee County, the rest so far are scheduled for installation on ISU research farms. A goal is to have one in each county across the state of Iowa, but it will take cooperation and funds from partners to not only pay for these weather stations (installation costs are around \$12,000 each, with annual operation costs of an estimated \$500), but to monitor them on a frequent basis. If you or a group of friends are interested in investing in this information source – or have a local ag business interested, please let me know.

Annie's Project: Education Program for Farm Women Offered in Sioux Center and Cherokee

By Melissa O'Rourke, ISU Extension & Outreach Farm Agribusiness Management Specialist

Farm women have always been an integral part of farm operations. But the numbers show that the role of women in farming continues to grow.

As of the last (2007) USDA Census of Agriculture in 2007, nearly one-quarter of Iowa's farm operators are women. That's nearly 33,000 women.

"And we expect that number to grow in the 2012 census," says Melissa O'Rourke, Farm & Agribusiness Management Specialist in northwest Iowa.

"That's why Iowa State University Extension offers Annie's Project to farm women in northwest Iowa," says O'Rourke. Annie's Project is a farm management education program designed for women and facilitated by women agriculture professionals.

The registration fee is \$75 and includes all materials. Sessions include brief presentations and extended discussions with women agriculture professionals on topics of importance to participants' future in agribusiness.

Topics covered include building and understanding farm financial statements, grain marketing, crop and farm business insurance, farm tax and accounting issues, legal liability and employment issues, transition, estate and financial planning. "Additional topics are addressed depending on the needs of the group," says O'Rourke.

The program starts on February 7th at the Sioux Center Public Library for six consecutive Thursday afternoons from 1 to 4 p.m. Interested persons should e-mail Melissa O'Rourke at morourke@iastate.edu for a registration form.

The program will also be offered in Cherokee starting on March 11th. Interested persons should e-mail Mary Tuttle at mtuttle@iastate.edu for a registration form.

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JANUARY ISSUE 2013

PLYMOUTH COUNTY

IT IS NOT TOO LATE TO SIGN UP FOR THE CROP ADVANTAGE SERIES

Le Mars January 29, 2013

\$35 registration on January 22 or before — \$45 less than one week prior to the event or at the door

Crop Advantage brings the latest crop production information from Iowa State University Extension and Outreach in Le Mars on January 29, 2013. The Le Mars site will feature corn rootworm strategies, nutrient management for 2013. Private pesticide re-certification is also available after the meeting for an additional cost of \$20. You must attend the whole day for your re-certification to count.

REMAINING PRIVATE PESTICIDE TRAININGS

February 7, 2013 - 9:30 AM, Hinton and 1:30 PM, Remsen

March 7, 2013—7:00 PM

Plymouth County Extension Office, Le Mars

PRIVATE PESTICIDE TESTING DATE IN LE MARS

The IDALS test is offered from 10 AM to 2:00 PM on February 27 at the Le Mars Convention Center

CONFINEMENT MANURE CERTIFICATION

February 21, 2013 - 1:30 & 7:00 PM

Plymouth County Extension Office, Le Mars

MANAGING THROUGH STRESS: A LIVESTOCK INFORMATION EVENT

February 4, 2013 10:00 AM—3:00 PM— Meal is free on site courtesy of Iowa Farm Bureau

Plymouth County Extension Office, Le Mars is one of 14 sites in Iowa



**crop
advantage**
production information you can use

Le Mars

January 29, 2013

LeMars Convention Center
251 12th Street SE, LeMars, Iowa

9:30 am	Registration and refreshments
10:00 am	Program begins
12:00 pm	Lunch (<i>provided</i>)
3:35 pm	Workshops conclude
4:30 pm	Private applicator session concludes

registration

\$35 early/\$45 late (less than one week prior to meeting or at the door)

Additional fee for Private Applicator Training and CCA credits.

Visit www.cropadvantage.org for additional details and online registration. Or, contact your ISU Extension county office.

attend this meeting and receive
your yearly Iowa **private pesticide
applicator recertification.**

(Additional fee applies. See registration materials for details.)



Joel DeJong
jldelong@iastate.edu
(712) 546-7835

**Hosted by your Iowa State University
Extension field agronomists.**
Knowledge in every field.

statewide topics

Corn rootworm management strategies

Erin Hodgson or Matt O'Neal
Iowa State University



Nutrient management for 2013

Antonio Mallarino
or John Sawyer
Iowa State University



additional topics

View the complete program for this location on the backside of this flyer.

visit

www.cropadvantage.org
to learn more and register



Expanding Opportunities. Delivering Results.

Partially funded by the soybean checkoff. Printing of the 2013 Crop Advantage proceedings was sponsored by the Iowa Soybean Association.

Managing Through Stress: A Livestock Information Event

February 4, 2013

Iowa Farm Bureau and ISU Extension and Outreach are teaming up to deliver current market and management information specifically designed for Iowa livestock farmers in these challenging times.

Registration:

- Seminar is **free** to farmers. No registration required. Simply show up the day of the event at a location nearest you

Format:

- General Session: 10:00 a.m. - Noon (Delivered by webinar to selected sites)
- Lunch: Noon to 1:00 p.m. (Provided by Iowa Farm Bureau)
- Afternoon Session: 1:00 p.m. - 3:00 p.m.
(Species specific topics and discussion. See list below for details.)

Morning Speakers Include:

- Those who come to the event can hear nationally-noted experts give advice on a variety of issues, including the feed supply and 2013 costs.



Dr. Chad Hart
Associate Professor
Extension Economist Grain
Market Specialists



Dr. Lee Schultz
Assistant Professor &
Extension Livestock
Economist



Dr. Elwynn Taylor
Extension Climatologist
Iowa State University



Dr. Michael Rosmann
Ag Behavioral Health
Iowa Farmer Today
Columnist



Sterling Liddell
Rabo AgriFinance

City	Address	Location	Afternoon Topic	ISU Specialist
Carroll	1205 West US Hwy 30 Ste G	Carroll County Extension Office	Swine	Matt Swantek
Clarion	210 1 st Street SW	Wright County Extension Office	Beef/Swine	Russ Euken
Fairfield	2606 W Burlington Ave	Jefferson County Extension Office	Beef	Byron Leu
Guthrie Center	212 State Street	Guthrie County Extension Office	Beef	Chris Clark
Knoxville	210 N Iowa Street	Marion County Extension Office	Beef	Joe Sellers
Le Mars	251 12 th St SE	Plymouth County Extension Office	Beef	Beth Doran
Manchester	1417 N Franklin St	Delaware County Extension Office	Dairy	Larry Tranel
Nashua	3327 290 th St	Borlaug Learn Center	Swine	Mark Storlie
Orange City	400 Central Ave NW Suite 700	Sioux County Extension Office	Dairy	Kevin Lager
Oskaloosa	212 North I Street	Mahaska County Extension Office	Swine	Terry Steinhart
Postville	313 West Post Street	YMCA	Dairy	Jenn Bentley
Storm Lake	824 Flindt Drive	Buena Vista County Extension	Swine	Dave Stender
Toledo	203 W High Street	Tama County Extension Office	Beef	Denise Schwab
Washington	2223 250th Street	Washington County Extension Office	Swine	Tom Miller