

CFAES

Join us for the next
FARM OFFICE LIVE

COLLEGE of FOOD, AGRICULTURAL, *and* ENVIRONMENTAL SCIENCES

February 2024 Topics:

- Ag & Natural Resources State Update
- Reporting for Corporate Transparency Act
- 2024 Crop Input Outlook
- New Food Business Central Course
- Legislative Round-up
- Spring Crop Insurance
- Farm Bill Update – Panel Discussion

Register or watch replays at
go.osu.edu/farmofficelive

Register once and receive links to join future programs

Each session includes timely updates and Q&A time on topics of interest.



THE OHIO STATE UNIVERSITY
EXTENSION

Featuring:

Peggy Hall
Brandon Kern
David Marrison
Emily Marrison
Robert Moore
Eric Richer
Clint Shroeder
Barry Ward
Chris Zoller

**February 16, 2024
10:00 – 11:30 AM**

*Farm Office - Your farm's
ag law and farm management resource
partner.*

farmoffice.osu.edu

Farm Office Team



Barry Ward, MS
Assistant Professor, Leader
Production Business Management



Peggy Hall, JD
Attorney
OSU Ag Law Program



Robert Moore MS, JD
Attorney
OSU Ag Law Program



Jeff Lewis, JD
Program Coordinator
OSU Income Tax Schools

Farm Office Team



Bruce Clevenger, MS, CCA
Associate Professor, Field Specialist
Farm Management



David Marrison, MS
Professor, & Field Specialist
Farm Management



Eric Richer, MS
Assistant Professor & Field Specialist
Farm Management



Clint Schroeder
Program Manager, Farm Business
Analysis

Special Guests



Chris Zoller, MS
Associate Professor, & Interim Assistant
Director for Agriculture and Natural
Resources



Emily Marrison
Assistant Professor & OSU Extension
Educator – Family & Consumer Sciences
in Coshocton County



Brandon Kern
Director of Public Affairs and
Issues Analysis-Ohio Soybean
Association

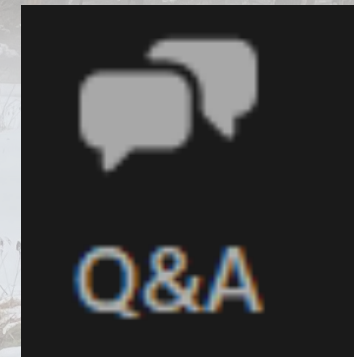
A photograph of two goats in a field of straw. One goat is white with a brown patch on its head, and the other is white with a brown patch on its back. They are both looking towards the left.

**Slides and a recording for today's presentation can
be found at:**

go.osu.edu/farmofficelive

Questions??

- ❖ Feel free to submit questions at any time using the Q/A feature at the bottom of your screen.
- ❖ You can also email questions to each presenter.
- ❖ We will try to answer as many questions as we can at the end of the presentation.



Please help us by
completing today's
evaluation

go.osu.edu/foevaluation



Overview of OSU Extension ANR

Chris Zoller, Interim Assistant Director, ANR



THE OHIO STATE UNIVERSITY

COLLEGE OF FOOD, AGRICULTURAL,
AND ENVIRONMENTAL SCIENCES

OSU Extension ANR Mission

Agriculture and Natural Resources empowers Ohio's agriculture and natural resources communities, provides outreach and education based on unbiased research, and cultivates relationships to strengthen the economic viability and quality of life for Ohioans.

OSU Extension Field Specialists

ANR Statewide Specialists

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Aaron Wilson, Ag Weather & Climate, wilson.1010@osu.edu

OSU Extension ANR

Non-Negotiables

- County Based
- Farm Management Education
- Nutrient Management & Water Quality
- Certification Programs
 - PAT/FERT
 - BQA
 - PQA
 - Farm On
- Applied Research



Thank you

- OSU Extension Professionals
- Extension & CFAES Leadership
- Federal/State/County Leadership
- Industry Partners

Questions?

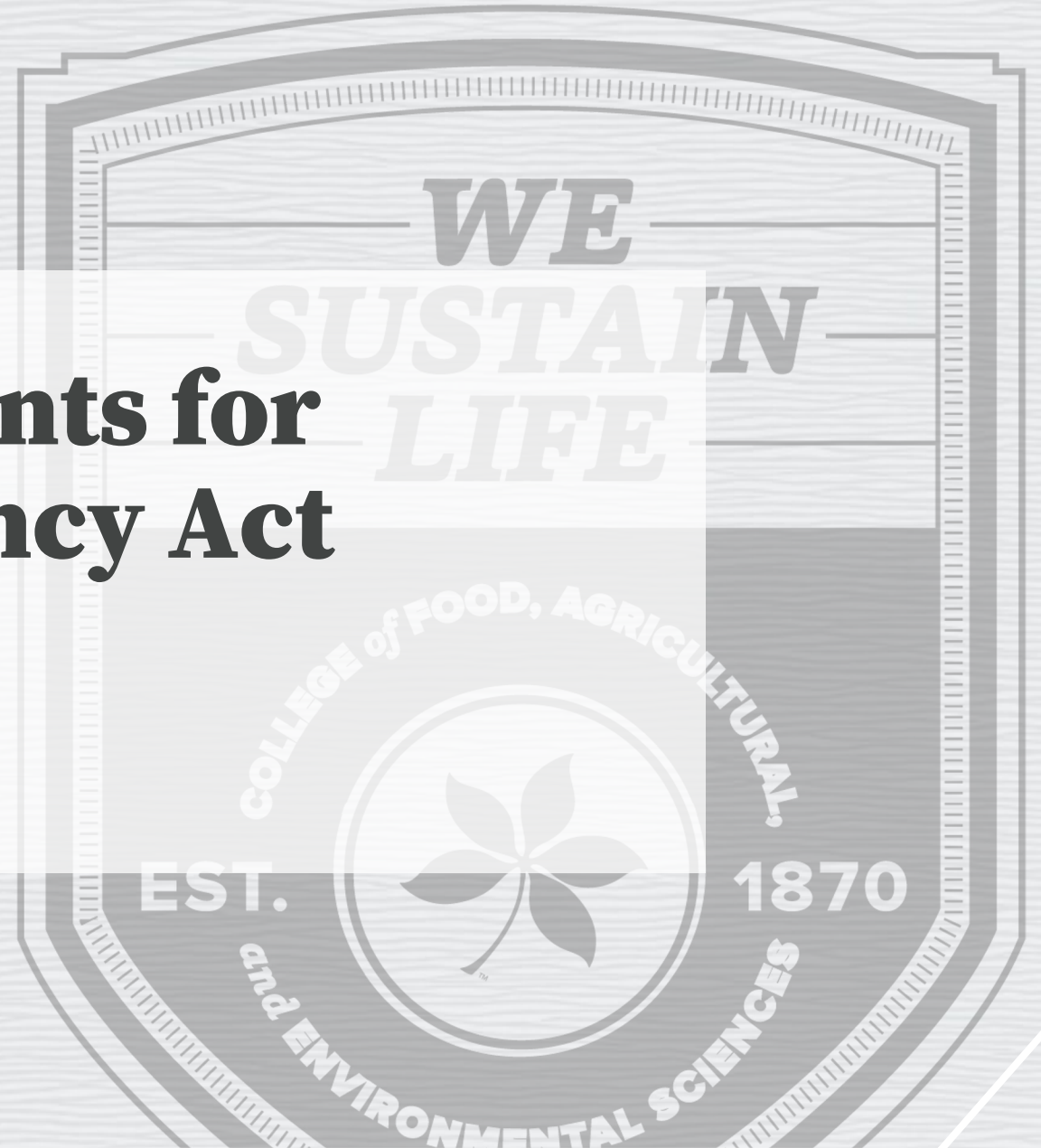
Chris Zoller, Zoller.1@osu.edu or 330-827-0249

Reporting Requirements for Corporate Transparency Act

Robert Moore



THE OHIO STATE UNIVERSITY
EXTENSION



Corporate Transparency Act (CTA)

- Legislation passed by Congress
- Took effect on January 1, 2024
- Established the Financial Crimes Enforcement Network (FinCEN)
- Purpose is to create a national registry of information on owners of entities that are exempt from conventional disclosure regulations



Businesses Required to Report

- Known as a “Reporting Company”
- A corporation, limited liability company, limited partnership or any other entity formed by filing documents with a secretary of state or similar office under the laws of a U.S. state
- In Ohio, a sole proprietorship and a general partnership are not considered a Reporting Company
- CTA excludes 23 specific types of entities from reporting requirements (mostly financial institutions)
- Most family farms and small businesses are not excluded from CTA reporting requirements



Large Operating Company Exemption

Large operating companies that meet each of the following conditions are exempt from CTA reporting requirements:

- Employs more than 20 full-time employees in the United States; **and**
- Has an operating presence at a physical office within the United States; **and**
- Filed a federal income tax or information return in the United States for the previous year demonstrating more than \$5 million in gross receipts or sales

A Business Must Report

- Beneficial Ownership Information (BOI)
 - A “beneficial owner” is any individual who, directly or indirectly:
 - Exercises substantial control over a Reporting Company; or
 - Owns or controls at least 25 percent of the ownership interests of a Reporting Company
- No limit on the number of beneficial owners a company must report

A Reporting Company Must Provide

- Full legal name.
- Any trade name or “doing business as” name.
- Complete current U.S. address.
- Jurisdiction of formation (usually state of registration).
- IRS taxpayer identification number.

Information for Each Beneficial Owner

- Full legal name.
- Date of birth.
- Complete current address.
- Unique identifying number and issuing jurisdiction from one of the following, along with its image:
 - U.S. passport.
 - State driver's license.
 - Identification document issues by a state, local government or tribe

Reporting Deadline

Registration Date of Business	Filing Deadline
As of January 1, 2024	January 1, 2025
After January 1, 2024, and before January 1, 2025	90 calendar days after receiving notice of the company's registration
On or after January 1, 2025	30 calendar days after receiving notice of the company's registration

Updating Information

Any change to the required information about the business or its beneficial owners must be updated with 30 days after the date on which the change occurred



Process for Reporting

A Reporting Company must submit its report online through the FinCEN website at **[www. Fincen.gov/boi](http://www.Fincen.gov/boi)**.

This portal collects all required information and transmits it to FinCEN.

Currently, the electronic portal is the only option for reporting.

Who Files Reports and Penalties

Any owner or the Reporting Company can designate a third-party, such as an attorney or accountant, to file the report.

The business should identify who is responsible for reporting to avoid missed reports

Penalties for failing to report

Can be \$500/day with a maximum of \$10,000

Potential for imprisonment for up to two years

What Does It All Mean?

- The CTA is an intrusion on privacy, but Congress has determined the intrusion is necessary to protect against money laundering and other financial crimes
- The reporting is not overly burdensome, but it will take time
- Reporting is not a one-time issue. Must be updated each time there is a change. This could be every year or multiple times a year
- For new entities, the reporting should be done when the registration is filed



For More Information

Law Bulletin available at farmoffice.osu.edu

Robert Moore

OSU Agricultural and Resource Law
Program

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The Corporate Transparency Act: Reporting Requirements

Robert Moore, Attorney
OSU Extension Agricultural & Resource Law Program

AnnaMarie Poole, Law Fellow
National Agricultural Law Center

The Corporate Transparency Act (CTA) took effect on January 1, 2024, with the goal of combatting money laundering, illicit financial transactions, and financial terrorism. The CTA established the Financial Crimes Enforcement Network (FinCEN) in the U.S. Department of Treasury to oversee a national registry of information on owners of entities that are exempt from conventional disclosure regulations. CTA requires many businesses formed or operating in the United States to report information about their "beneficial owners" to FinCEN. This new law will affect many farms and small businesses.

Which businesses must report under the CTA?

A business that must report under the new law is a "Reporting Company." A domestic Reporting Company is a corporation, limited liability company, limited partnership or any other entity formed by filing documents with a secretary of state or similar office under the laws of a U.S. state. A foreign Reporting Company is an entity formed in a foreign country and registered to operate in a U.S. state.

In Ohio, a sole proprietorship and a general partnership are not considered a Reporting Company under CTA because they do not register with the Ohio Secretary of State.¹ Additionally, the CTA excludes 23

specific types of entities from reporting requirements. See Table 1 for the list of excluded entities.

Large operating company exemption

The CTA primarily targets small businesses. Large operating companies that meet each of the following conditions are exempt from CTA reporting requirements:

1. Employs more than 20 full-time employees in the United States; and
2. Has an operating presence at a physical office within the United States; and
3. Filed a federal income tax or information return in the United States for the previous year demonstrating more than \$5 million in gross receipts or sales.

What must a business report?

A Reporting Company must report "beneficial ownership information" (BOI). A "beneficial owner" is any individual who, directly or indirectly:

1. Exercises substantial control over a Reporting Company; or
2. Owns or controls at least 25 percent of the ownership interests of a Reporting Company.

CTA states that an individual "exercises substantial control" over a Reporting Company if the individual meets any of these four criteria:

1. Is a senior officer;
2. Has authority to appoint or remove certain officers or a majority of directors;
3. Is an important decisionmaker; or
4. Has any other form of substantial control over the Reporting Company.

A Reporting Company can have one or multiple beneficial owners, and there is no limit on the number of beneficial owners a company must report.

¹ Based on Ohio business registration laws. Business registration requirements vary from state to state. Check the laws of the state in which your business was registered.



Input Costs and Budgets Outlook

Barry Ward
Ohio State University Extension
Leader, Production Business
Management
Director, OSU Income Tax Schools

Ohio Crop Enterprise Budgets 2024

Input Costs

- ✓ Seed Cost: +2.5%
- ✓ Diesel Price: \$3.50 / gallon
- ✓ Crop Protection
Chemical Cost: Flat to mixed

- ✓ Fertilizer Prices:
 - ✓ NH₃ \$775/T
 - ✓ 28% \$325/T
 - ✓ MAP \$790/T
 - ✓ Potash \$475/T

- ✓ Machinery & Equipment / Repairs: Flat to Modestly Higher
- ✓ Interest Rates / Carrying Charges: Continued high
- ✓ Rents: Modestly higher



Energy Information Administration

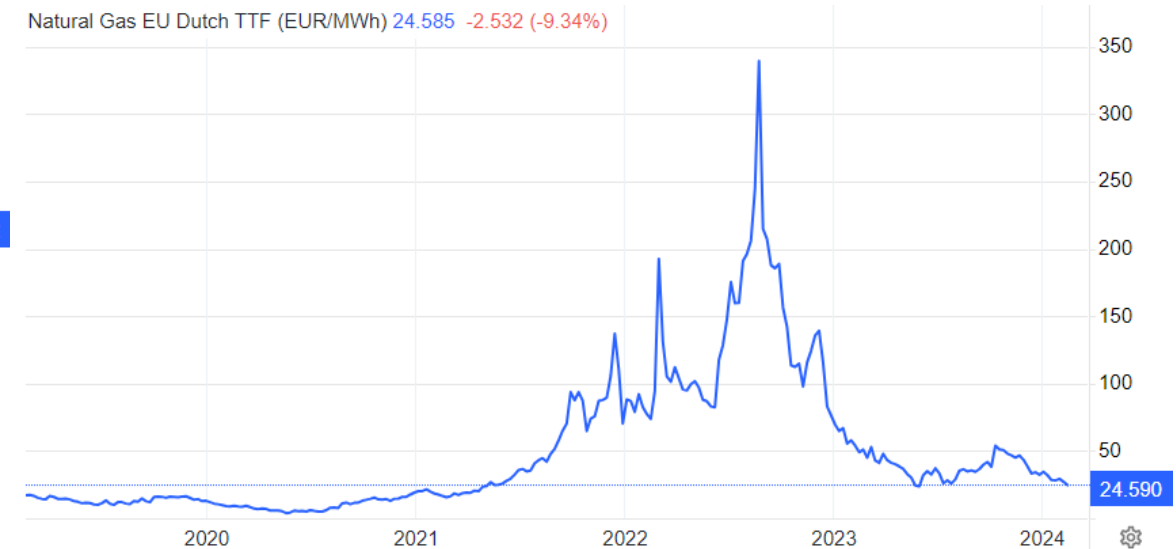
Short-Term Energy Outlook

EIA February 2024

	2022	2023	2024	'23-'24	'22-'24
WTI Crude (\$/bbl)	94.91	77.58	77.68	0.1%	-18.2%
Brent Crude (\$/bbl)	100.94	82.41	82.42	0.0%	-18.3%
Gasoline (\$/gal)	3.97	3.52	3.31	-6.0%	-16.6%
Diesel (\$/gal)	5.01	4.21	3.92	-6.9%	-21.8%
Natural Gas (\$/MMBtu)	6.42	2.54	2.65	4.3%	-58.7%

Natural Gas Price – U.S. and Europe

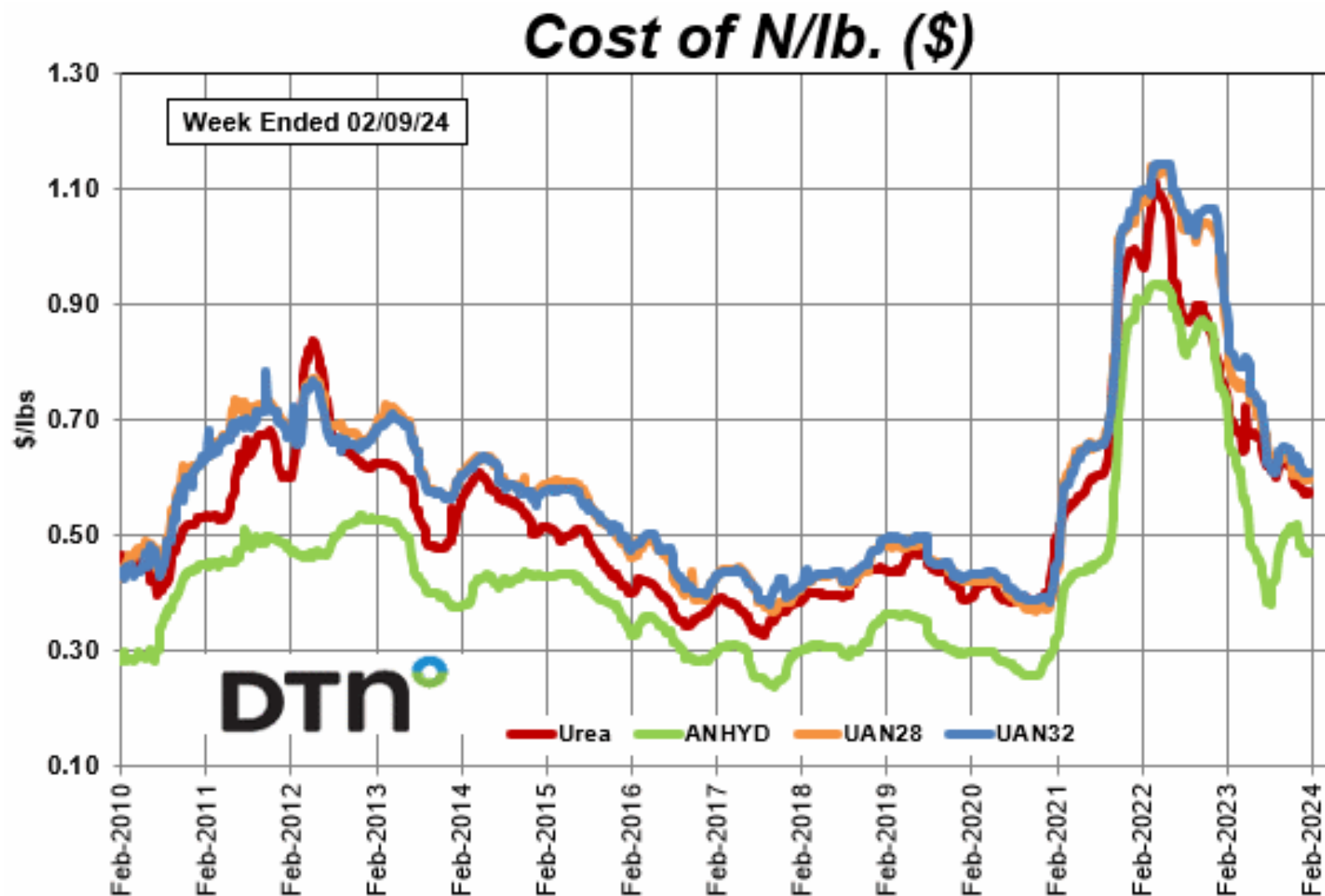
- ✓ U.S. Natural Gas: \$1.64 MMBtu
- ✓ E.U. Dutch TTF: \$7.37 MMBtu



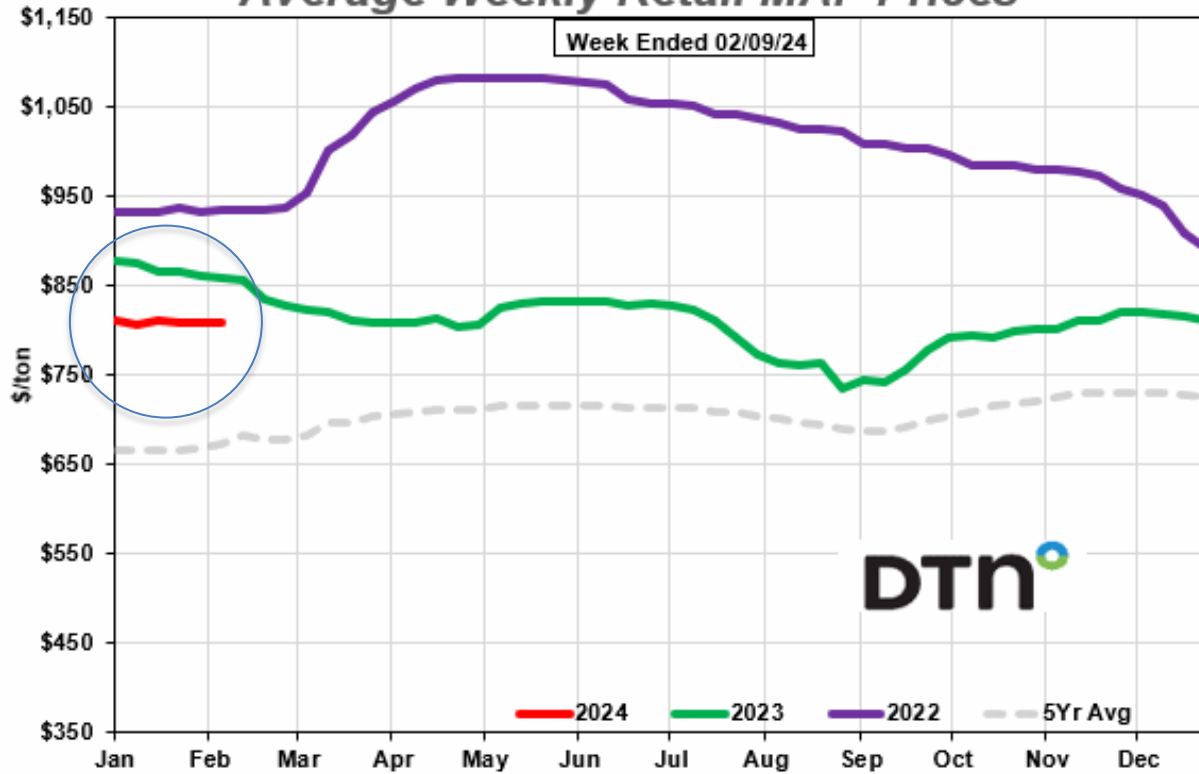
Source: Trading Economics

Cost of Nitrogen Per Pound

Source: DTN

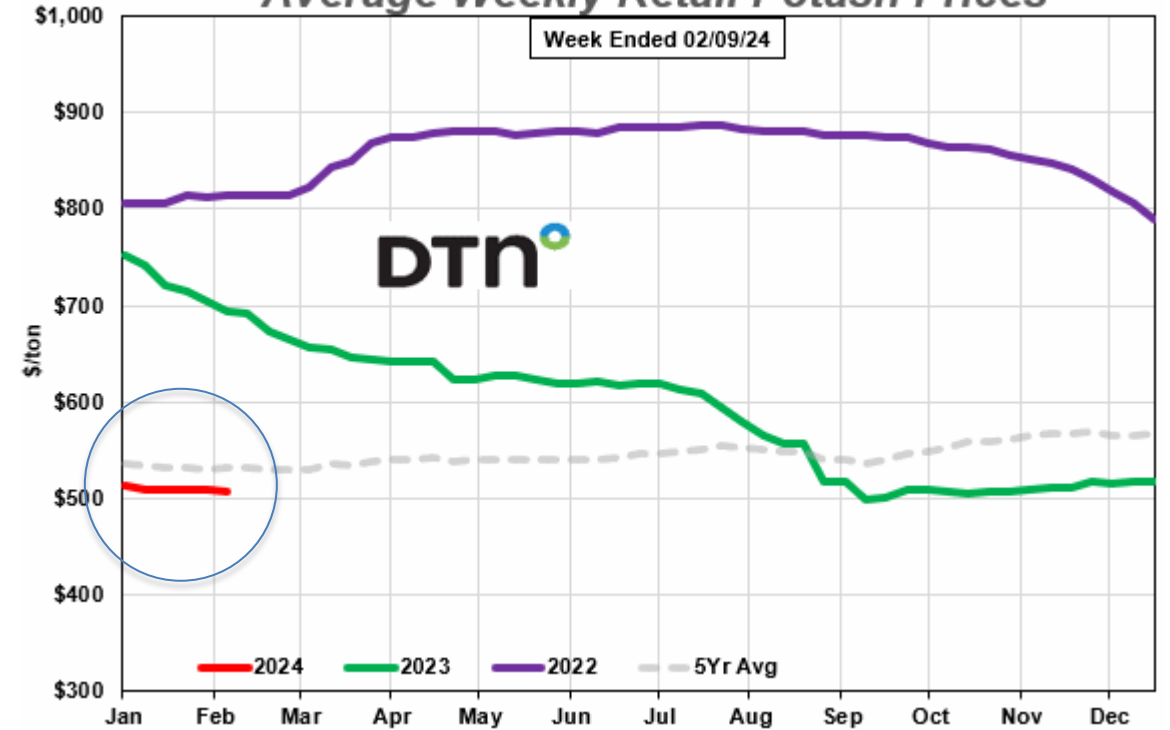


Average Weekly Retail MAP Prices



Source: DTN

Average Weekly Retail Potash Prices

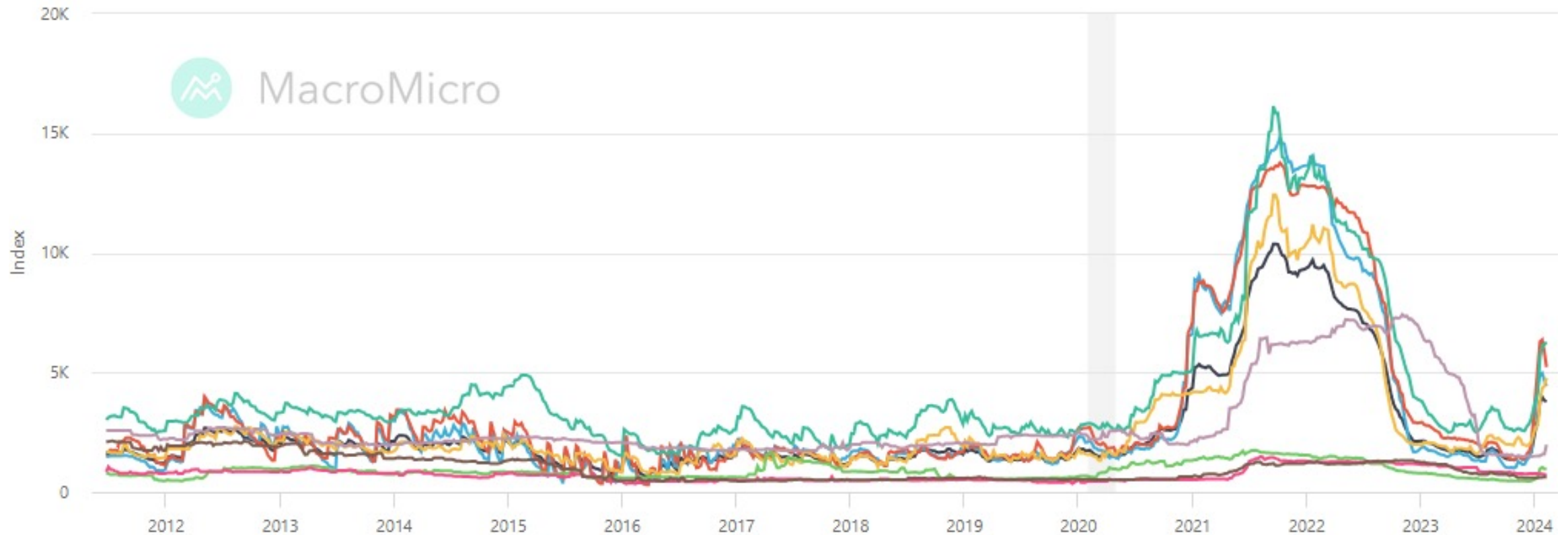


Fertilizer Supply/Demand Fundamentals

✓ Trade:

- ✓ *U.N. Black Sea Grain Initiative (U.N./Turkey brokered deal)*
 - ✓ *Allows Ukrainian & Russian grain and fertilizer to be shipped through Black Sea region*
 - ✓ *Russia withdrew in July*
- ✓ Chinese export quotas have eased
- ✓ Russian export quotas on N and complex fertilizers extended through May '24
- ✓ DOC cuts countervailing duties on Moroccan P
- ✓ Global potash supplies abundant

World - Drewry World Container Index [WCI]



MacroMicro

Fertilizer Supply/Demand Fundamentals

- ✓ Slowing global economies
- ✓ Lower grain prices
- ✓ Abundant natural gas inventories and low prices
- ✓ Logistics and local supply/demand match will drive markets as we approach Spring

CORN BUDGET - 2024			
		Yield in bushels/acre	
Receipts		182	218
Corn Price	\$4.40 /bushel	\$799.92	\$959.90
ARC/PLC + Ad Hoc		\$0.00	\$0.00
Variable Costs			
Seed Cost		\$118.00	\$125.38
Fertilizer+Soil Amendment		\$166.87	\$186.67
Chemicals (Crop Protection)		\$50.00	\$50.00
Fuel		\$23.05	\$23.05
Repairs		\$31.32	\$31.32
Crop Insurance		\$30.00	\$35.00
All Other		\$139.20	\$159.61
Total Variable Costs / Acre		\$558.44	\$609.44
Fixed Costs			
Labor and Management		\$82.75	\$90.75
Machinery Cost		\$87.72	\$87.72
Land Rent		\$233.00	\$288.00
Total Costs / Acre		\$985.40	\$1,099.39
Returns			
Return Above Total Costs		-\$185.48	-\$139.48
Return Above Variable Costs		\$241.48	\$350.47
Return to Land		\$47.52	\$148.52

SOYBEAN BUDGET - 2024

Published with the support of the: 

Yield in bushels/acre

Receipts		57	68
Soybean Price	\$11.30 /bushel	\$638.45	\$766.14
ARC/PLC + Ad Hoc		\$0.00	\$0.00
Variable Costs			
Seed Cost		\$71.18	\$71.18
Fertilizer+Soil Amendment		\$66.30	\$78.31
Chemicals (Crop Protection)		\$55.40	\$55.40
Fuel		\$19.45	\$19.45
Repairs		\$26.14	\$26.14
Crop Insurance		\$19.00	\$22.00
All Other		\$37.68	\$42.18
Total Variable Costs / Acre		\$295.15	\$313.93
Fixed Costs			
Labor and Management		\$52.82	\$59.21
Machinery Cost		\$68.97	\$68.97
Land Rent		\$233.00	\$288.00
Total Costs / Acre		\$665.15	\$749.63
Returns			
Return to Total Costs		-\$26.70	\$20.82
Return to Variable Costs		\$343.30	\$452.21
Return to Land		\$206.30	\$308.82

Crop Enterprise Budgets 2024

		Corn	Soybeans	Wheat
Receipts	bu/A Price	182@\$4.40	57@\$11.30	75@\$5.70
Crop Revenue		\$799.92	\$638.45	\$429.78
ARC/PLC + Ad Hoc		\$0.00	\$0.00	\$0.00
Variable Costs		\$558.44	\$295.15	\$259.19
Returns				
Return Above Variable Costs		\$241.48	\$343.30	\$170.59
Return Above Total Costs		-\$185.48	-\$26.70	-\$162.30
Return to Land		\$47.52	\$206.30	\$65.70

Crop Enterprise Budgets 2024

		Corn	Soybeans	Wheat
Receipts	bu/A Price	218@\$4.40	68@\$11.30	90@\$5.70
Crop Revenue		\$959.90	\$766.14	\$515.74
ARC/PLC + Ad Hoc		\$0.00	\$0.00	\$0.00
Variable Costs		\$609.44	\$313.93	\$286.14
Returns				
Return Above Variable Costs		\$350.47	\$452.21	\$229.60
Return Above Total Costs		-\$139.48	\$20.82	-\$162.58
Return to Land		\$148.52	\$308.82	\$120.42

Farmland Rental Rates: Outlook

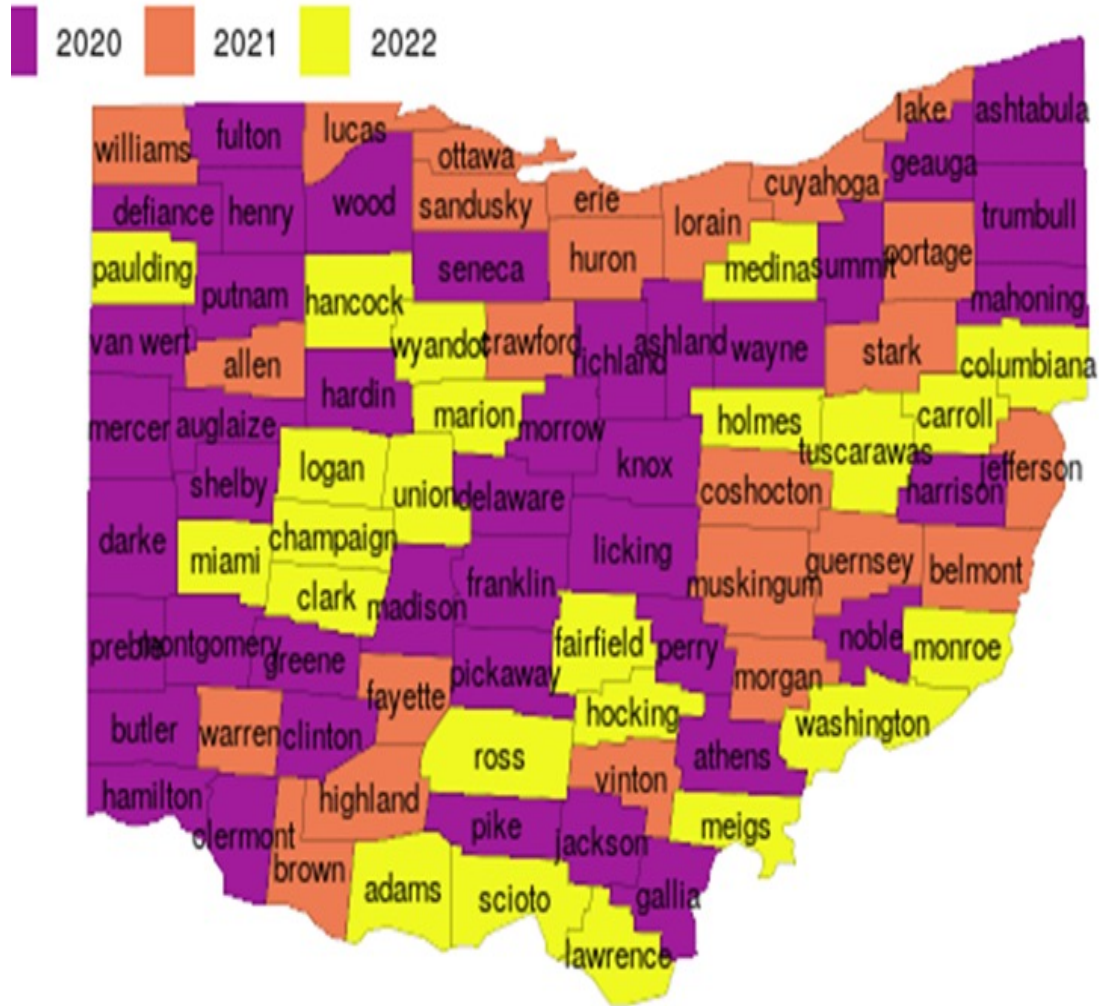
Supportive Fundamentals:

- ✓ **Farmer equity positions remain healthy**
 - ✓ Positive income in '21, '22, '23
 - ✓ Ad-hoc governments payments MFP and CFAP, PPP Forgivable Loans
- ✓ **CAUV Values Higher**
- ✓ **Development and \$1031 LKE Purchases**
- ✓ **Energy Development**

Non-Supportive Fundamentals:

- ✓ **Declining crop prices and moderately high input costs will impact 2024 margins**
- ✓ **ARC/PLC payments unlikely**

Schedule for updating CAUV



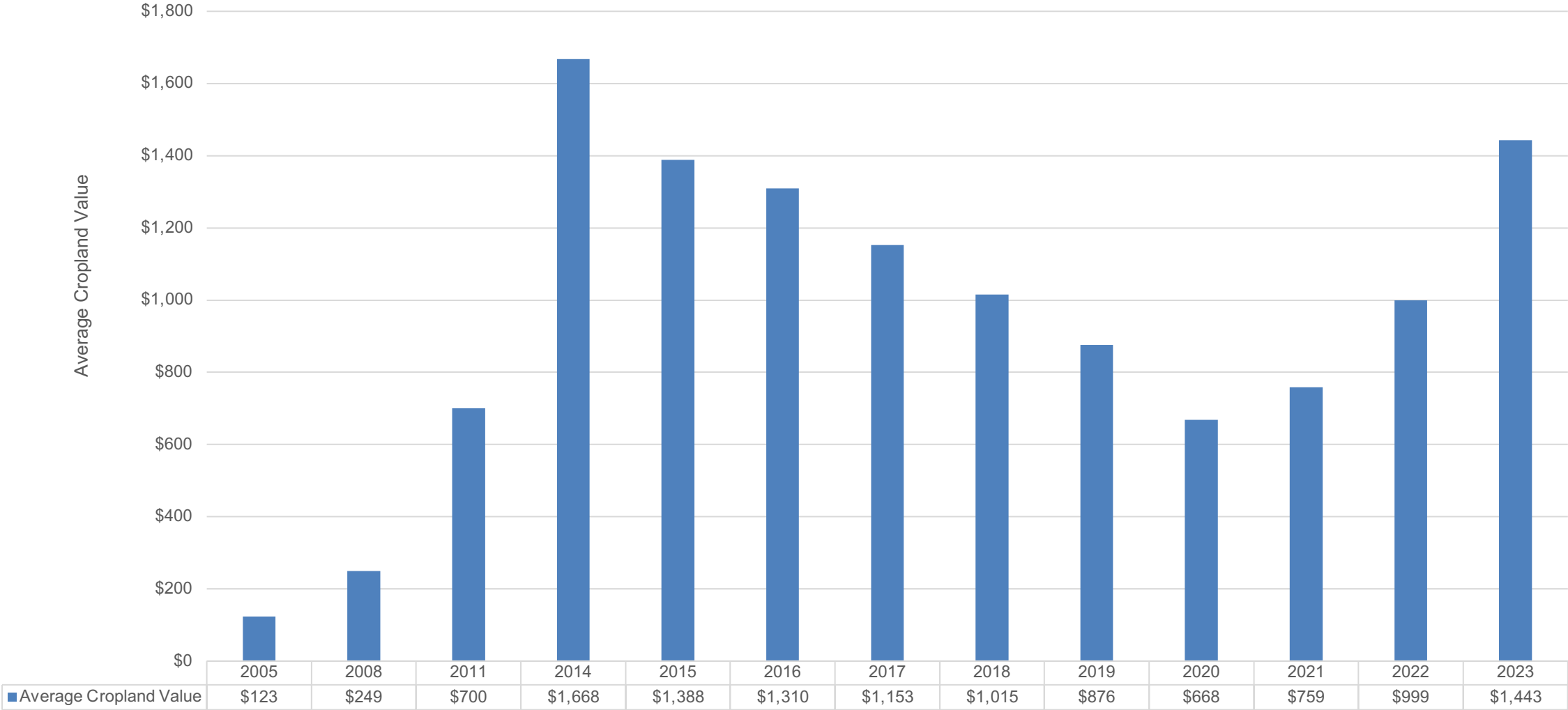
Source: Ohio Department of Taxation

CAUV Formula: (Net Income Method Appraisal Approach)

$$\frac{(\text{Gross Income}^* - \text{Total Non-Land Production Costs})}{\text{Base Cap Rate}}$$

*Gross Income = Price x Yield

Average CAUV Value



Ohio Farm Custom Rates Survey 2024



County _____ Ohio Farm Custom Rate Survey – 2024

We need your assistance in securing up-to-date information about farm custom work rates, machinery and building rental rates and hired labor costs in Ohio. Please respond even if you know only a few rates. We want information on actual rates, either what you **paid** to hire work or what you **charged** if you perform custom work. Custom Rates should include all ownership costs of implement & tractor (if needed), operator labor, fuel and lube.

Please Indicate Whether Your Survey Responses (Custom Rate Quotes): Include Fuel ☐ Do Not Include Fuel ☐



If you wish to complete the survey online, please use this QR code.

✓ An online survey option is available at the following link:

✓ www.go.osu.edu/customratesurvey

Soil Preparation

Stalk Chopper	\$ _____/A
Moldboard Plow	\$ _____/A
Chisel Plow	\$ _____/A
Disk Chisel	\$ _____/A
Disk-Tandem	\$ _____/A
Disk-High Speed	\$ _____/A
Soil Finishing	\$ _____/A
Field Cultivator	\$ _____/A
Land leveling per acre	\$ _____/A
Subsoiling (8-15 inches deep)	\$ _____/A
V-ripping (over 15 in. deep)	\$ _____/A
Strip Tillage	\$ _____/A
Strip Tillage w/Fert. injection	\$ _____/A

Fertilizer/Lime Application – Ground (Materials not included)

Dry Bulk, fixed rate	\$ _____/A
Variable rate fert. app.	\$ _____/A
____ Number of products applied VR	
Liquid, Knife	\$ _____/A
Liquid, Spray	\$ _____/A
Anhydrous	\$ _____/A
Late Season N - Coulters	\$ _____/A
Late Season N - Drops	\$ _____/A
Lime (Lime not included)	\$ _____/A _____/Ton

Chemical Control of Weeds/Insects/Diseases (Materials not included)

Spraying – self-propelled	\$ _____/A
Spraying – pull-type	\$ _____/A
Spraying late season (High clearance)	\$ _____/A

Mechanical Weed Control

Rotary hoeing	\$ _____/A
Conventional cultivating	\$ _____/A
Weed electrocution	\$ _____/A

Airplane/Helicopter Application (Materials not included)

Chemical (Fungicide etc.)	\$ _____/A
Seed	\$ _____/A
Fertilizer	\$ _____/A

Drone/UAV Application (Materials not included)

Chemical (Fungicide etc.)	\$ _____/A
Seed	\$ _____/A
Fertilizer	\$ _____/A

Planting Operations (no seed or material furnished)

Plant Corn, 30 in. Rows	\$ _____/A
Plant Corn, 30 in. Rows with Fertilizer Application	\$ _____/A
Variable rate corn planting	\$ _____/A

Plant Soybeans, 15 or 30 in. Rows	\$ _____/A
Variable rate soybean planting	\$ _____/A
Drill Soybeans	\$ _____/A
Drill Small Grains	\$ _____/A
Seeding Cover Crops	\$ _____/A

Grass/Legume/Pasture/Cover Crop Seeding

Broadcast	\$ _____/A
Broadcast, incorporate (one pass)	\$ _____/A
Grain drill	\$ _____/A
Roller - crimp termination	\$ _____/A



Ohio Cropland Values and Cash Rents Survey '23-'24



Ohio State University Extension
Agriculture & Natural Resources
<http://farmoffice.osu.edu>

OHIO CROPLAND VALUES AND RENTS SURVEY 2023-2024

1. County on which you are reporting: _____

2. Please indicate your primary type of work: Check one category that best describes your work.

☐ Appraiser ☐ Ag Lender ☐ Farmer ☐ Landowner (Landlord)
☐ Professional Farm Manager ☐ Extension ☐ FSA ☐ Government Service non-FSA
☐ Agri-Sales ☐ Agri-Service ☐ Other _____

3. In the table below please give your estimate per acre:

PER ACRE MARKET LAND VALUE AND CASH RENT, BARE CROPLAND

Farmland Quality	Average		LAND VALUE/ACRE ^{d)}		CASH RENT/ACRE ^{d)}	
	Corn Yield ^{a)}	Soybean Yield ^{a)}	2023	Projected 2024	2023	Projected 2024
Top	bu/A	bu/A	\$	\$	\$	\$
Average	bu/A	bu/A	\$	\$	\$	\$
Bottom	bu/A	bu/A	\$	\$	\$	\$
Transition ^{b)}	XXXX		\$	\$	XXXX	

^{a)} Long-term average (5 yr.) corn/soybean yields with typical farming practices

^{b)} Land that is moving into residential, commercial & industrial uses

^{c)} Value of land if sold through an arms-length transaction.

^{d)} Cash Rent negotiated in current or recent year.

4. From current levels, where do you expect Ohio bare cropland values to be 5 years from now?

(Check and give percentage estimate where appropriate.)

_____ Up, by _____% _____ No Change _____ Down, by _____%

5. From current levels, where do you expect Ohio cash rents to be 5 years from now?

(Check and give percentage estimate where appropriate.)

_____ Up, by _____% _____ No Change _____ Down, by _____%

6. What is your estimate of the 2024 average farm mortgage interest rate and operating loan rate?

Mortgage interest rate (20 Year) _____ % Operating loan rate _____ %

7. For improved, non-rotation permanent pasture, please give your estimates below for market value and cash rent.

Market Sales Value \$ _____ per acre Cash Rent \$ _____ per ac

- ✓ An online survey option is available at the following link:
- ✓ https://go.osu.edu/ohiocroplandvaluescashrentsurvey23_24



New Food Business Central Course

Emily Marrison, Assistant Professor



THE OHIO STATE UNIVERSITY
EXTENSION



Food Business Central



Teaching Faculty



Emily Marrison

Assistant Professor,
Family and Consumer
Sciences Educator
OSU Extension



Nicole Arnold

Assistant Professor,
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Garth Ruff

Assistant Professor,
Beef Cattle Field Specialist
OSU Extension



Peggy Kirk Hall

Associate Professor,
Agricultural Law Field Specialist
OSU Extension

*This material is based upon work supported by USDA-NIFA
under Award Number 2021-70027-34694.*



**NORTH CENTRAL
EXTENSION
RISK
MANAGEMENT
EDUCATION**



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

This course is for you if you...



Are a food entrepreneur



Want to sell food you raise on your farm or make in your home or in another facility



Want to sell food that is packaged and labeled



Intend to sell at a retail location like a grocery store or farmers market, or sell directly from your home or farm

Overview of Core Modules

Common components to
launch a successful food
business



My Food Business Idea

Entrepreneurship and Product Development



Start Off Organized

Business Start-up Needs



Start Off Safe

Food Safety Basics



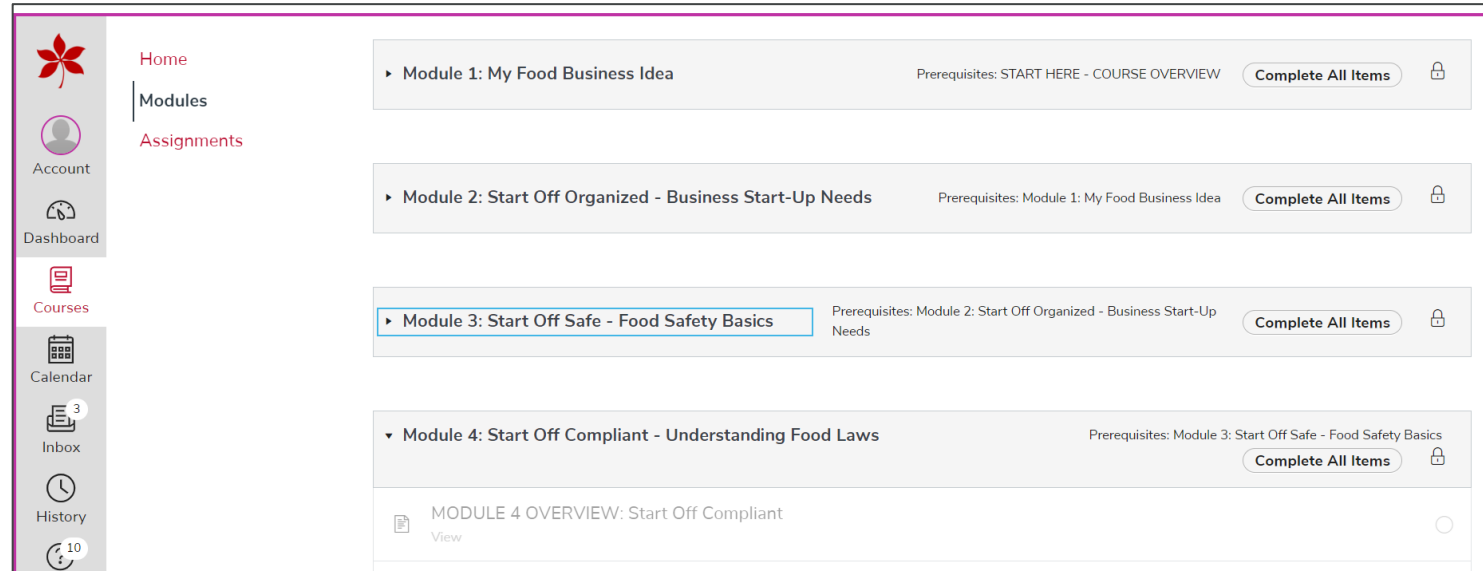
Start Off Compliant

Understanding Food Law



Start Off Strategic

Food Business Marketing



The screenshot shows a user interface for a course titled "Start Off Safe - Food Safety Basics". The left sidebar contains navigation links: Home, Modules, Assignments, Account, Dashboard, Courses, Calendar, Inbox (with a notification badge of 3), and History (with a notification badge of 10). The main content area lists four modules:

- Module 1: My Food Business Idea** (Prerequisites: START HERE - COURSE OVERVIEW, Complete All Items)
- Module 2: Start Off Organized - Business Start-Up Needs** (Prerequisites: Module 1: My Food Business Idea, Complete All Items)
- Module 3: Start Off Safe - Food Safety Basics** (Prerequisites: Module 2: Start Off Organized - Business Start-Up Needs, Complete All Items)
- Module 4: Start Off Compliant - Understanding Food Laws** (Prerequisites: Module 3: Start Off Safe - Food Safety Basics, Complete All Items)

Below the modules, there is a link for "MODULE 4 OVERVIEW: Start Off Compliant" with a "View" button.

Pathogenic microorganisms can cause illness

Under the right conditions,

- Microorganisms can multiply
- People can get sick from food
- Those who are sick can become very ill
 - Food poisoning can end in hospitalization or even death



1. Choose a Business Name

- Sole Proprietors can use their personal names.
- An LLC must use a name that is "distinguishable on the records" from other registered business names, and the name must be approved through the LLC registration process.
- Any business entity can also use a "trade name" or a "fictitious name" for the business.



Overview of Food-Type Modules

Specific regulatory, safety, and marketing considerations for different food categories



Cottage Foods and Baked Goods

Bread, cake, cookies, pie, candy, snacks, dry mixes



Canned Foods

Jams, jellies, salsa, pickles, vegetables



Meat



Poultry and Eggs



Other

Dairy products, cider, juices, honey, maple syrup, produce, pet treats, cosmetics, food trucks, catering

My Food Business Action Plan

Common and unique consideration when starting a food business



This is the end of the Core Modules. Modules 6-10 have been unlocked. Please return to the modules page to complete the Food-Specific module or modules that apply to your food business.

Please let others know about this new course!

Cost: \$25

go.osu.edu/foodbusinesscentral



Legislative Round-up

Peggy Hall



THE OHIO STATE UNIVERSITY

EXTENSION

H.B. 324 – Ethanol tax credit

House Bill 324

[Summary](#) [Documents](#) [Status](#) [Votes](#) [Committee Activity](#)

[Return To Search](#)

Primary Sponsors



Temporarily authorize tax credit for sale of high-ethanol fuel
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Current Version

[As Passed by the House](#) [PDF](#)



Subjects

[Environment and Natural Resources : Oil and Gas](#) [Taxation](#) [Transportation](#)

Committees

[House Insurance Committee](#) [House Ways and Means Committee](#)

Passed House Feb. 7

Introduced in Senate Feb. 13

- Authorizes a temporary, nonrefundable income or CAT tax credit of 5 cents per gallon for retail dealers who sell high-ethanol blend motor fuel that contains between 15 and 85% ethanol.
- Limits the tax credit to no more than five years or \$10 million, whichever occurs first.

H.B. 64 – Eminent Domain

Fifth hearing in House Civil Justice Committee on Feb. 6

Committee accepted a Substitute Bill “designed to narrow the focus and provide a working document moving forward,” which revises:

- Prohibitions on the use of eminent domain for recreational trails.
- Restrictions on offers to purchase.
- Changes to burdens and presumptions on the taking entity.
- Changes that would increase compensation and awards to landowners.

House Bill 64

[Summary](#) [Documents](#) [Status](#) [Votes](#) [Committee Activity](#)

[Return To Search](#)

Primary Sponsors



Darrell Kick



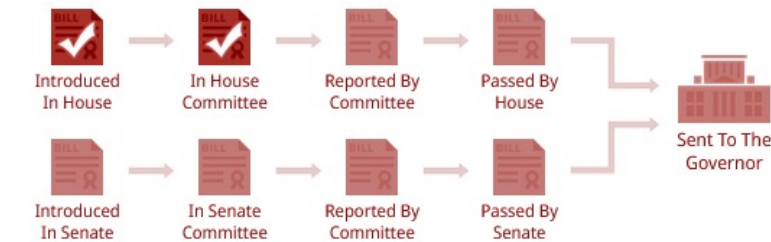
Rodney Creech

Modify eminent domain law

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Subjects

[Housing and Real Property](#) [State and Local Government](#)

Committees

[House Civil Justice Committee](#)

H.B. 347 – Farming Equipment Sales Tax

Fourth hearing in House Ways and Means Committee on Feb. 6


- Presumes qualifying items are used primarily in agriculture and are exempt from sales and use tax when a purchaser provides three years of filed Schedule F forms.
- Qualifying items are:
 - Trailers, excluding watercraft trailers;
 - Utility vehicles,
 - All-purpose vehicles,
 - Garden tractors, small utility tractors, and riding mowers.
- Allows the Tax Commissioner to issue certificates verifying that a consumer has filed three years of Schedule F forms with the Commissioner.

House Bill 347

[Summary](#) [Documents](#) [Status](#) [Votes](#) [Committee Activity](#)

[Return To Search](#)

Primary Sponsors




Don Jones

Presume certain vehicles for agricultural purposes re: sales tax


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Introduced In House




In House Committee




Reported By Committee




Passed By House




Sent To The Governor




Introduced In Senate



In Senate Committee



Reported By Committee



Passed By Senate

Subjects

[Agriculture](#) [Taxation](#)

Committees

[House Ways and Means Committee](#)

H.B. 197 – Community Solar Development

House Bill 197

[Summary](#) [Documents](#) [Status](#) [Votes](#) [Committee Activity](#)

[Return To Search](#)

Primary Sponsors

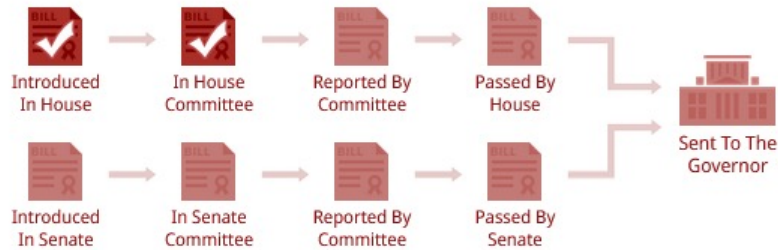


James M. Hoops

Establish community solar pilot and solar development programs
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[As Introduced](#) [PDF](#)



Subjects

Utilities : Electric Utilities

Committees

House Public Utilities Committee



Sharon A. Ray

Fourth hearing in House Public Utilities Committee on Jan. 24

- Amends state competitive retail electric service policy to encourage community solar facilities and bill credits for subscribers.
- Defines a “community solar facility” as a single facility with at least three subscribers and a nameplate capacity of 10 MW or less, or 20 MW or less if on a distressed site.
- Requires PUCO to establish a Community Solar Pilot Program of 1,500 MW and a Solar Development Program of 250 MW on Appalachian-region sites.

H.B. 364 – Seed Labeling; Noxious Weeds

First hearing in House Agriculture Committee on Feb. 6


- Exempts from Ohio seed laws any noncommercial seed sharing that supports:
 - Conservation of pollinators and threatened or endangered species;
 - Planting and creation of native plant habitats;
 - Propagation of native plants for their specific conservation;
 - Operation of a seed library that ensures seeds exchanged are open-pollinated, public domain varieties.
- Aligns list of noxious weeds that must be removed from a toll road or railroad with the list of noxious weeds for other roads and removes milk weed from toll/rail list.

House Bill 364


[Summary](#) [Documents](#) [Status](#) [Votes](#) [Committee Activity](#)

[Return To Search](#)

Primary Sponsors



Dave Dobos




Roy Klopfenstein

Regards non-commercial seed sharing; noxious weed removal


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Introduced In House




In House Committee




Reported By Committee




Passed By House




Sent To The Governor




Introduced In Senate



In Senate Committee



Reported By Committee



Passed By Senate

Subjects

Agriculture

Committees

House Agriculture Committee


H.B. 327 – Employee verification

House Bill 327


[Summary](#) [Documents](#) [Status](#) [Votes](#) [Committee Activity](#)

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Primary Sponsors




Scott Wiggam



D. J. Swearingen

Require certain contractors and employers to use E-verify
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Current Version
[As Introduced](#) [PDF](#)



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graph LR; IH[Introduced In House] --> IHC[In House Committee]; IHC --> RBC[Reported By Committee]; RBC --> PBH[Passed By House]; IS[Introduced In Senate] --> ISC[In Senate Committee]; ISC --> RBS[Reported By Committee]; RBS --> PBS[Passed By Senate]; PBH --> STG[Sent To The Governor]; PBS --> STG
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Subjects

[Courts and Civil Law : Civil Law](#) [Courts and Civil Law : Courts](#) [Employment](#) [State and Local](#)

Committees

[House Commerce and Labor Committee](#)

First hearing before House Labor and Commerce on Feb. 13

- Requires a political subdivision, a private employer employing 75 individuals within Ohio, and a nonresidential construction contractor to verify new employee work eligibility through federal E-verify program.
- Provides penalty of \$5,000 per violation.
- Sponsors indicated interest in lowering the employee threshold, citing Florida's 25 employee threshold.

S.B. 156 – Scenic Rivers

Passed Senate Jan. 24; referred to House Energy and Natural Resources Committee Feb. 6

- Transfers the Wild, Scenic, and Recreational River Program to Division of Natural Areas and Preserves in ODNR and limits authority to wild, scenic, or recreational river “watercourses,” not “areas.”
- Clarifies private property rights for property along a designated watercourse.
- Requires DNAP to adopt rules for the use, visitation, and protection of scenic river lands and provide for the establishment of facilities and improvements that are necessary for their visitation, use, restoration, and protection but do not impair their natural character.
- No opponents have testified against the bill.

Senate Bill 156

[Summary](#)

[Documents](#)

[Status](#)

[Votes](#)

[Committee Activity](#)

[Return To Search](#)

Primary Sponsors



Regards designation of wild, scenic, and recreational rivers
[\[Show Long Title \]](#)

Current Version

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Subjects

[Environment and Natural Resources](#)

Committees

[House Energy and Natural Resources Committee](#)

[Senate Agriculture and Natural Resources Co](#)

S.B. 216 – State Taxes

Introduced Jan. 23 and referred to Senate Ways and Means Committee

- Phases out state income tax and Commercial Activity Tax by 2030.


Expect a House version soon.

Senate Bill 216


[Summary](#) [Documents](#) [Status](#) [Votes](#) [Committee Activity](#)

[Return To Search](#)

Primary Sponsors



George F. Lang




Stephen A. Huffman

Phase-out state income tax; repeal commercial activity tax


[[Show Long Title](#)]

Current Version


[As Introduced](#) [PDF](#)




Introduced In Senate




In Senate Committee




Reported By Committee




Passed By Senate




Introduced In House




In House Committee



Reported By Committee



Passed By House



Sent To The Governor

Subjects

Taxation

Committees

Senate Ways and Means Committee

Legislative Committee Schedule

Wednesday, February 7

Joint Committee on Property Tax Review and Reform

✓ Tracked

Co-chair [Blessing, L.](#) Chair [Roemer, B.](#) Rm. 116, 10:30 am

- Invited Testimony:

- Ohio Farm Bureau Federation
- Ohio Chamber of Commerce
- National Federation of Independent Business
- Ohio Business Roundtable

Tax Round-up

David Marrison & Barry Ward



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Tax Relief for American Families and Workers Act of 2024 – HR 7024

- Seeks to increase Child Tax Credit from \$1,600 to \$1,800 in 2023 (retroactive), \$1,900 in 2024, and \$2,000 in 2024. Adjusted for inflation.
- Seeks to extend 100% bonus depreciation through 2025.
- Seeks to increase Section 179 limit to \$1.29 million with reduction threshold up to \$3.22 million. These limits are then indexed for inflation.
- Seeks to exclude East Palestine Disaster Relief payments from gross income (classified as qualified disaster relief payments).
- Seeks to increase threshold for 1099-NEC and 1099-Misc payments from \$600 to \$1,000 and adjusts for inflation.
- STATUS: Passed House 357-70 on 1/31/2024. Waiting Senate action.

Tax Cuts and Jobs Act (TCJA)

TCJA) reduced income tax rates, widened brackets and doubled standard deduction and eliminated personal exemption. Most expire on 12/31/2025.

- Child tax credit
- Increase in standard deduction
- Suspension of misc. itemized deductions
- Suspension of personal exemption deduction
- Limitation on deduction for state, local and property taxes.
- Qualified business income (QBI) deduction
- Increase in estate and gift tax limitations.
- Additional first-year depreciation (2026)

Federal Estate Taxes

- Net worth is used for federal estate tax liability. Portability rule allows using a couple's combined exemption on death of second spouse.
- Death Tax Repeal Act (H.R. 7035) introduced on 1/18/2024.
- Annual gift exclusion is \$18,000 per person in 2024.
- Strategies can reduce value of the estate to minimize estate tax risk.

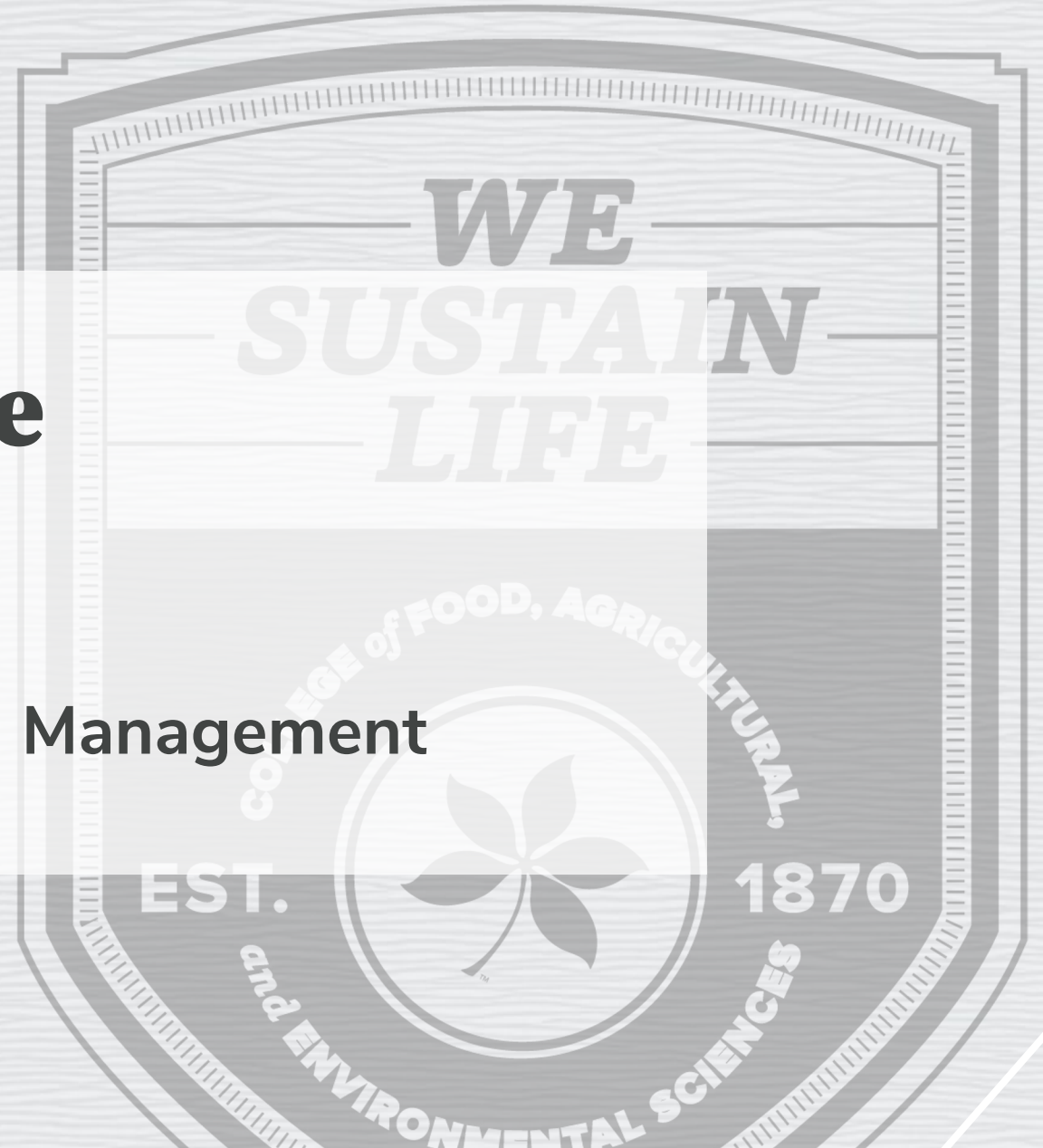
Year	Individual	Couple
2021	\$11.7 M	\$23.4 M
2022	\$12.06 M	\$24.12 M
2023	\$12.92 M	\$25.84 M
2024	\$13.61 M	\$27.22 M
2025	2024 + inflation	
2026	Back to \$5,000,000 per person adjusted for inflation	

Spring Crop Insurance

Eric Richer, Field Specialist- Farm Management



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Crop Insurance Decisions by March 15th

- Elect federal Farm Bill program (ARC/PLC)
- Elect crop insurance coverage level by crop

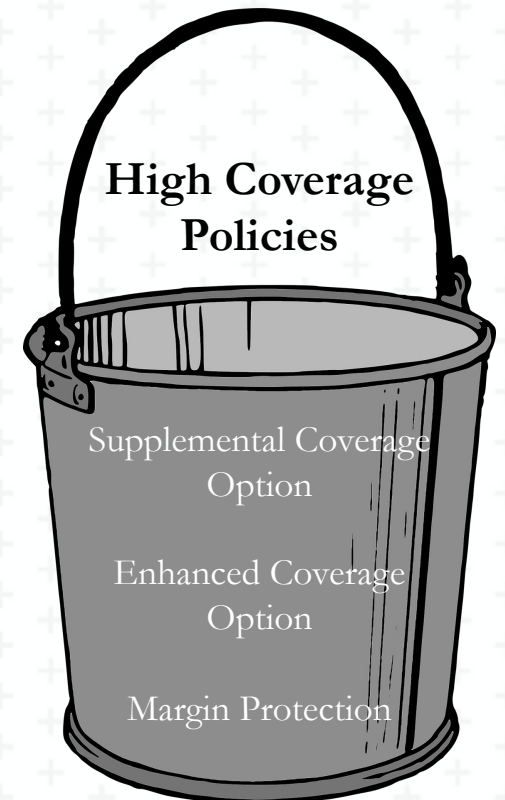
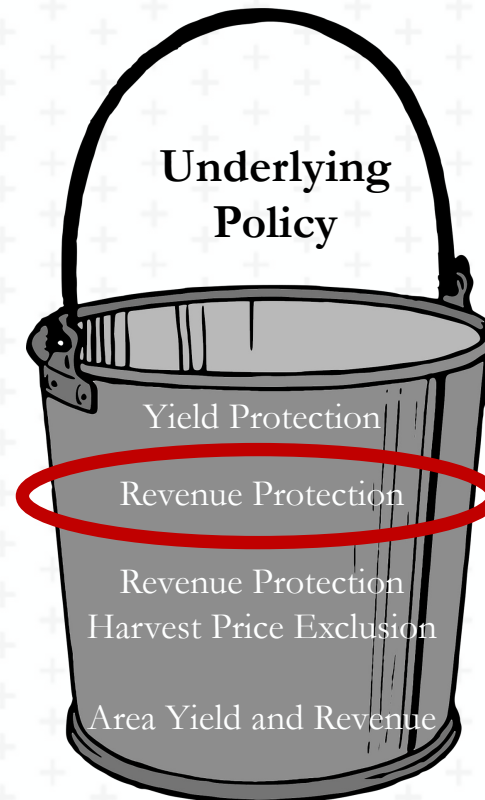
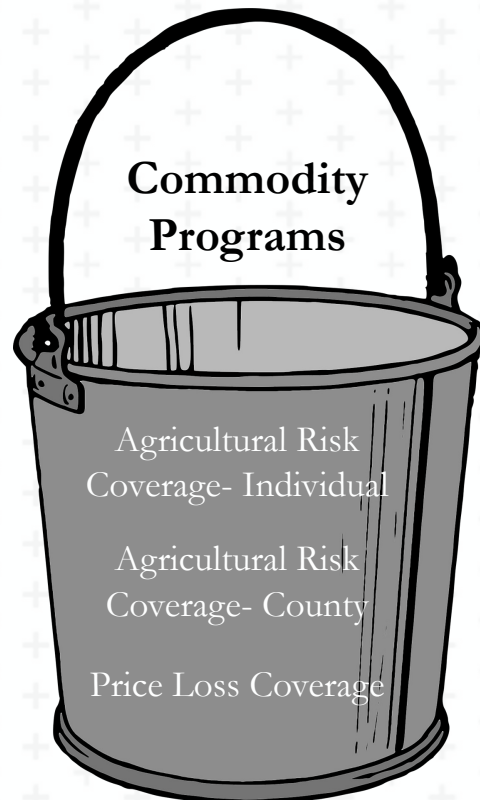
Major Crop Insurance Options

Most producers get overwhelmed with crop insurance decision and for good measure because there are lots of options

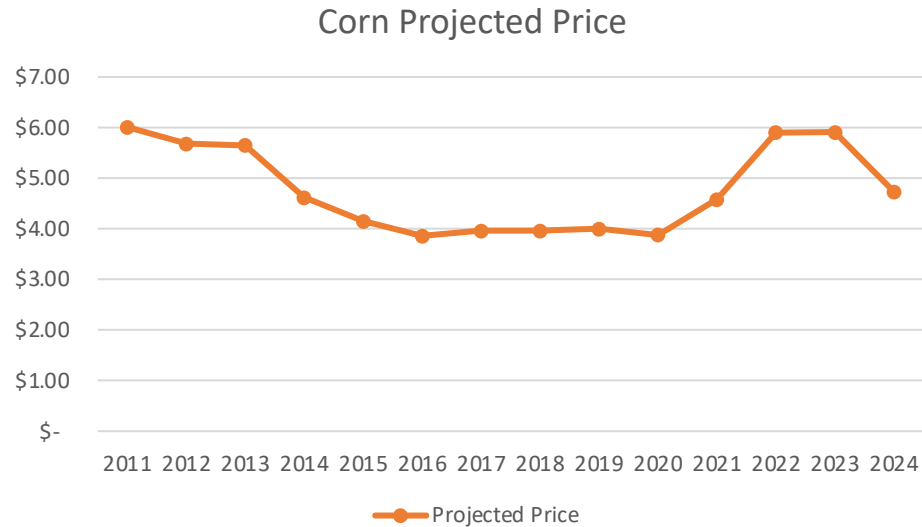
There are 21 different policies without even breaking that down to coverage levels, unit structure, or all the private products.... There about 160 of those...



Three Bucket Approach



Corn Price Trend



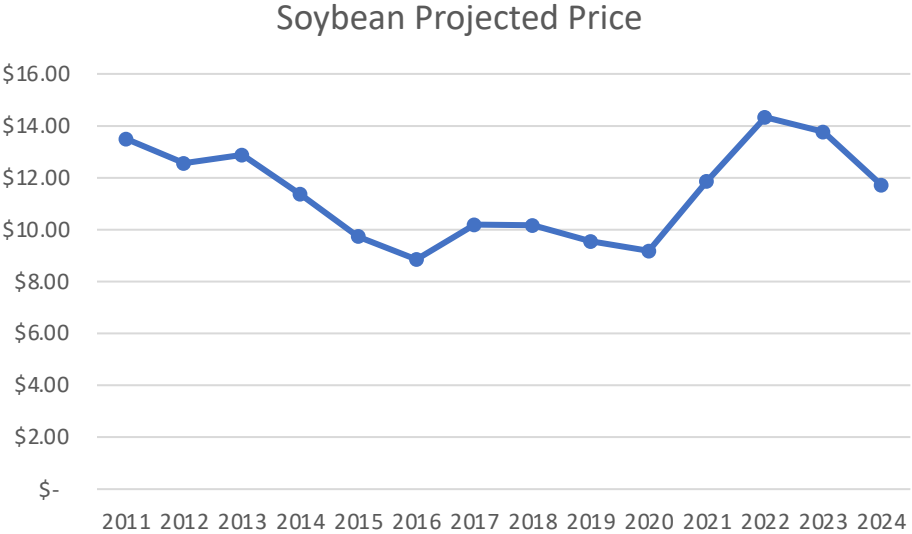
Source: USDA-RM2024

Year	Projected Price
2011	\$ 6.01
2012	\$ 5.68
2013	\$ 5.65
2014	\$ 4.62
2015	\$ 4.15
2016	\$ 3.86
2017	\$ 3.96
2018	\$ 3.96
2019	\$ 4.00
2020	\$ 3.88
2021	\$ 4.58
2022	\$ 5.90
2023	\$ 5.91
2024	\$4.73

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As of 2/15/2024

Soybean Price Trend



Year	Projected Price
2011	\$ 13.49
2012	\$ 12.55
2013	\$ 12.87
2014	\$ 11.36
2015	\$ 9.73
2016	\$ 8.85
2017	\$ 10.19
2018	\$ 10.16
2019	\$ 9.54
2020	\$ 9.17
2021	\$ 11.87
2022	\$ 14.33
2023	\$ 13.76
2024	\$11.71

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Source: USDA-RMA

As of 2/15/2024

Acre Guarantee – Corn 2024

Year	Level	Desc	Price	App. Yield	Trigger	Acre Guarantee
2022	80%	RP-EU; PFTAYA	\$ 5.90	184	147.2	\$868
2023	80%	RP-EU; PFTAYA	\$ 5.91	184	147.2	\$870



Acre Guarantee – Soybean 2024

Year	Leve l	Desc	Price	App. Yield	Trigger	Acre Guarante e
2022	80%	RP-EU; PFTAYA	\$ 14.33	57	45.6	\$653
2023	80%	RP-EU; PFTAYA	\$ 13.76	57	45.6	\$627



Spring 2024 Crop Insurance Take-aways:

- *Projected prices and acre guarantees are significantly lower than last 2 years*
- Premiums should be lower as well

Farm Bill Update – A Panel Discussion

Brandon Kern-Ohio Soybean Association

Clint Schroeder, Program Coordinator-Farm Business Analysis

Eric Richer, Field Specialist-Farm Management



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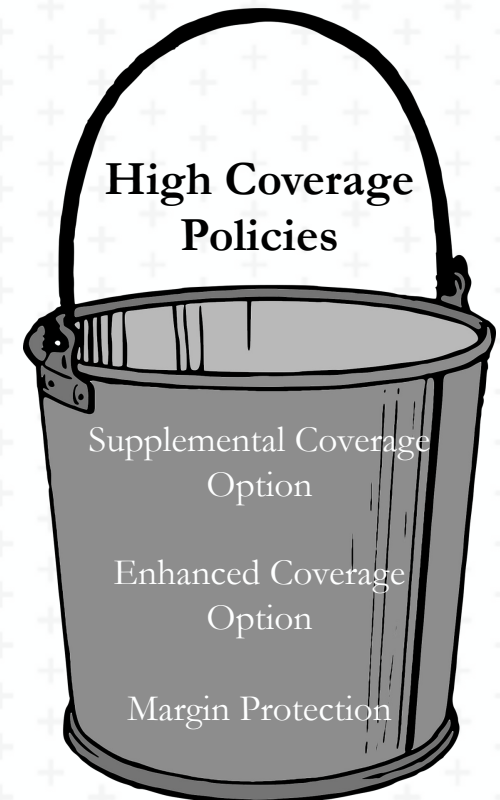
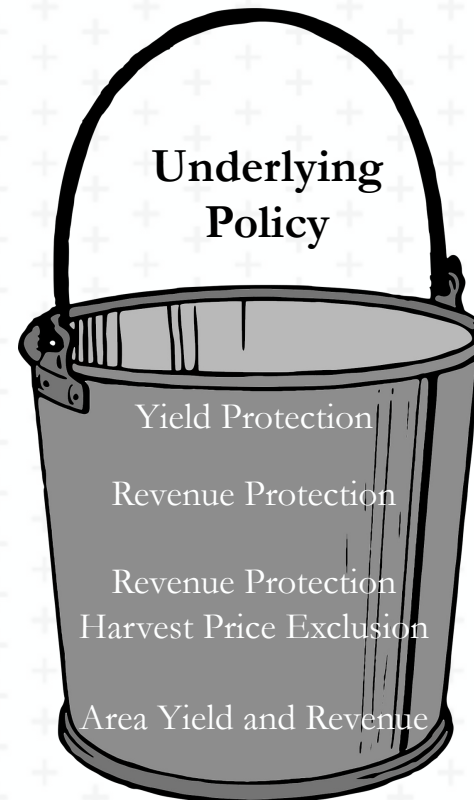
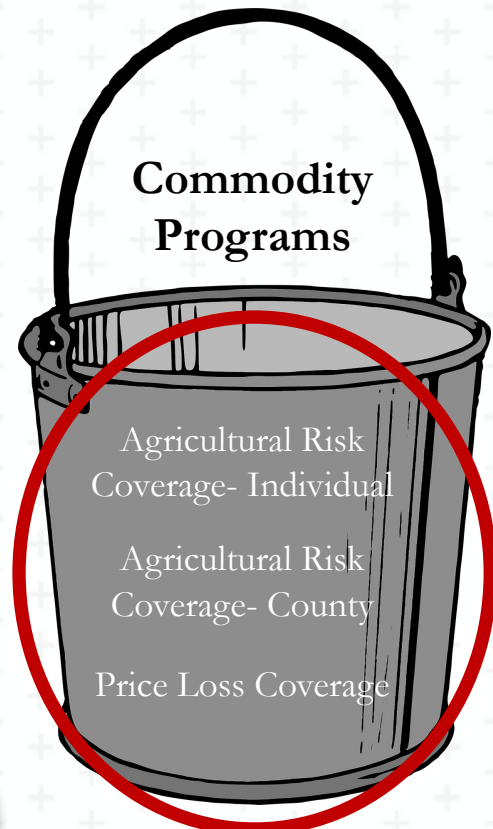
Major Crop Insurance Options

Most producers get overwhelmed with crop insurance decision and for good measure because there are lots of options

There are 21 different policies without even breaking that down to coverage levels, unit structure, or all the private products.... There about 160 of those...



Three Bucket Approach



2024 Farm Bill: **Decision to be Made**

Elect a Federal Commodity Program

Agricultural Risk
Coverage- County

Paid on 85% of Base
Acres

Agricultural Risk
Coverage- Individual

Paid on 65% of Base
Acres

Price Loss Coverage

Paid on 85% of Base
Acres

Supplemental
Coverage Option

Paid on COMBO Purchased Planted
Acres

Decision
Date
March 15,
2024

2021-2023 =

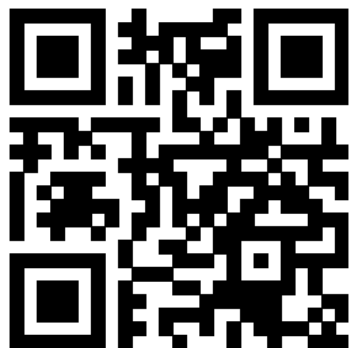
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**2024 = where's my
net?**





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OHIO AG MANAGER

Management Information For Today's Agricultural Business

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MANAGING FARM STRESS RESOURCES SUBSCRIBE TEAM DIRECTORY



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Ohio Crop Production and Enterprise Benchmarking for 2022

Regional Ag Outlook and Policy Meetings Set for 2024

Farm Doc Provides Look at PLC and ARC-CO Decision for 2024

First Quarter 2024 Fertilizer Prices Across Ohio

Farm Office Live Webinar to be held on January 19 from 10:00 to 11:30 a.m.

CATEGORIES

17

January 2024

Farm Doc Provides Look at PLC and ARC-CO Decision for 2024

OSU Extension appreciates permission to cross post this article written by Farm Doc and published on January 16, 2024.

[Click here for PDF version of this Article](#)

First Look at PLC and ARC-CO for 2024

by: [Nick Paulson](#), [Gary Schnitkey](#), and [Ryan Batts](#) Department of Agricultural and Consumer Economics, University of Illinois and Dr. [Carl Zulauf](#), Department of Agricultural, Environmental and Development Economics, Ohio State University

Because the 2018 Farm Bill was extended, farmers will have the same commodity title choices in 2024 as they have since 2019. These include the Price Loss Coverage (PLC), Agricultural Risk Coverage at the county level (ARC-CO), and ARC at the individual level (ARC-IC) programs. For the first time, the effective reference prices in 2024 for corn (\$4.01) and soybeans (\$9.26) will be above statutory reference prices (\$3.70 for corn, \$8.40 soybeans). Wheat's effective reference price will remain at the statutory level

ARC-PLC Takeaways:

1. Are you committed to SCO in crop insurance? → PLC
2. Otherwise, based on what we know today:

Corn base – ARC protects more downside *revenue* risk; Unless you believe MYA price drops <\$4.00 *due to* a 5-8% county yield increase, then elect PLC

Soybean base – low probability of trigger **but favors ARC**;
PLC has not paid in soybean base since program began in 2014

Wheat base – protect price or revenue? Slightly favors PLC (historically & currently)

It would be 'fun' to look ahead to 2025 BUT the Farm Bill could look very, very different by then!

Farm Bill Panel Discussion with Brandon Kern, Ohio Soybean Association



Upcoming Programs



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Farm Office Live!

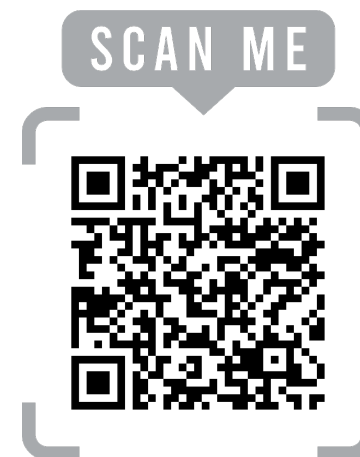
Upcoming Schedule:

- March 15
- April 19



**10:00 –
11:30
AM**

Farm Office Live is a live webinar series, hosted by our subject matter experts, to bring you the latest ag law and farm management updates. To register please scan the QR code below. Can't make our live webinars? No worries, all webinars are recorded and can be viewed at <https://farmoffice.osu.edu/farmofficelive>.



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CULTIVATING CONNECTIONS

2nd Annual Conference of The Association of Farm Transition Planners

Cincinnati, Ohio (Online Option Available)

August 5-6, 2024

**A conference to share practical, applied ideas and strategies for attorneys,
accountants and other professionals involved with farm transition planning**

More details later at calt.iastate.edu or farmoffice.osu.edu

IOWA STATE UNIVERSITY
Center for Agricultural Law and Taxation



OHIO STATE UNIVERSITY EXTENSION

An OSU Agricultural & Resource Law Program Webinar
In partnership with PA Farm Link



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Long-Term Care and the Farm

February 20 7-9 p.m.

An analysis of Long-Term Care costs and discussion of strategies to help mitigate risks to farms.

Nursing home costs often exceed \$100,000 per year, which can cause tremendous financial stress to a farming operation. While there are no easy solutions to long-term care issues, there are several strategies that can reduce the risks to farms. In this webinar, we will discuss long-term care needs and costs, assessing the risks to farms, and determining which strategy is best for your unique situation.

Topics we'll cover:

- Costs for long-term care
- Long-term care statistics
- Practical insights from an experienced Care Manager who has helped families determine long-term care needs.
- Developing a long-term care risk assessment and applying it to your specific situation.
- Strategies to reduce the risk of long-term care costs.
- Reviewing the long-term care risk calculator application.

Webinar hosts:

- **Robert Moore**, Attorney, OSU Agricultural & Resource Law Program and author of *Long-Term Care and the Farm*.
- **Peggy Hall**, Director, OSU Agricultural & Resource Law Program.
- **Darlene Livingston**, Director, PA Farm Link.

**Register
at: farmoffice.osu.edu/long_term_care**

DATE
February 20, 2024

TIME
7:00–9:00 p.m. EST

LOCATION
Zoom Webinar

Register for this
free webinar at
farmoffice.osu.edu/long_term_care



Webinar Sponsors



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**March 1
10 a.m.-Noon**

DATE:

March 1, 2024

TIME:

10:00 a.m. - Noon

**Via ZOOM
Webinar**



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EXTENSION

JOIN US FOR A FARM OFFICE LIVE SPECIAL EVENT:

Ohio Farmland Leasing Update

Providing economic and legal updates on Ohio farmland leasing issues and needs.

Topics we'll cover include:

- **Cash Rent Outlook – Key Issues and Survey Data**
- **Negotiating Capital Improvements on Leased Farmland**
- **Dealing with Conservation Practices in a Farmland Lease**
- **Executing and Recording Farm Leases**
- **New Farmland Leasing Resources**

Speakers:

- **Barry Ward, Leader, OSU Production Business Management**
- **Peggy Hall, Attorney, OSU Ag & Resource Law Program**
- **Robert Moore, Attorney, OSU Ag & Resource Law Program**

You're already registered or this webinar with your Farm Office Live registration.

FARM ACCOUNTING WORKSHOP WITH QUICKEN®

Re-evaluate how your farm keeps financial records in 2024 with Quicken®, a simple cash accounting system familiar to farmers and farm families. Each hands-on workshop brings a mobile OSU computer lab and example farm data to an OSU Extension office near you.



WORKSHOP LOCATIONS

KNOX CO.

02/26 & 02/27
6:00-8:30 PM

740-397-0401

MADISON CO.

03/05
9:30 AM-3:30 PM

740-852-0975

CLINTON CO.

03/06 & 03/07
6:00-8:30 PM

937-382-0901

PUTNAM CO.

03/13 & 03/14
6:00-8:30 PM

419-523-6294

JACKSON CO.

03/20 & 03/21
6:00-8:30 PM

740-286-5044

Registration is \$60.00 per farm business (2 individuals per computer) and is limited to 10 farm businesses per location. Call the hosting office, scan the QR code below, or visit <https://go.osu.edu/quicken> to register today!



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REGISTER HERE:





OSU FARM OFFICE TEAM PRESENTS

“Farm On” Financial Management Course

This self-paced, on-demand course is for any farmer looking to improve their understanding and application of valuable farm financial and risk management tools. Completion of the course meets the requirements of Ohio House Bill 95 [Beginning Farmer Tax Credit program](#) and the Borrower Training Requirements for the [U.S.D.A. Farm Service Agency's Direct Farm Loan Program](#). This 10-module course includes video lessons from Ohio State's farm management instructors, quizzes, and exercises that help attendees prepare documents for these programs. Estimated time for completion is 20-24 hours. The course is hosted on OSU's ScarletCanvas platform with regular and scheduled office hours provided by the lead instructor.

COURSE DATES: Continuous with 180 days to complete course

COURSE TIMES: Self-paced, on-demand; anytime, day or night

OFFICE HOURS: Mondays from 9:30 am to 1 pm or by appointment.

COST: \$300 per individual
For more information, visit <https://go.osu.edu/farm-on-financial-management> (video) or <https://go.osu.edu/farmon> (registration)



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TRAINING MODULES:

Farm Business Planning

Balance Sheets

Income Statements

Cash Flow Projections

Calculating Cost of Production

Farm Record Keeping

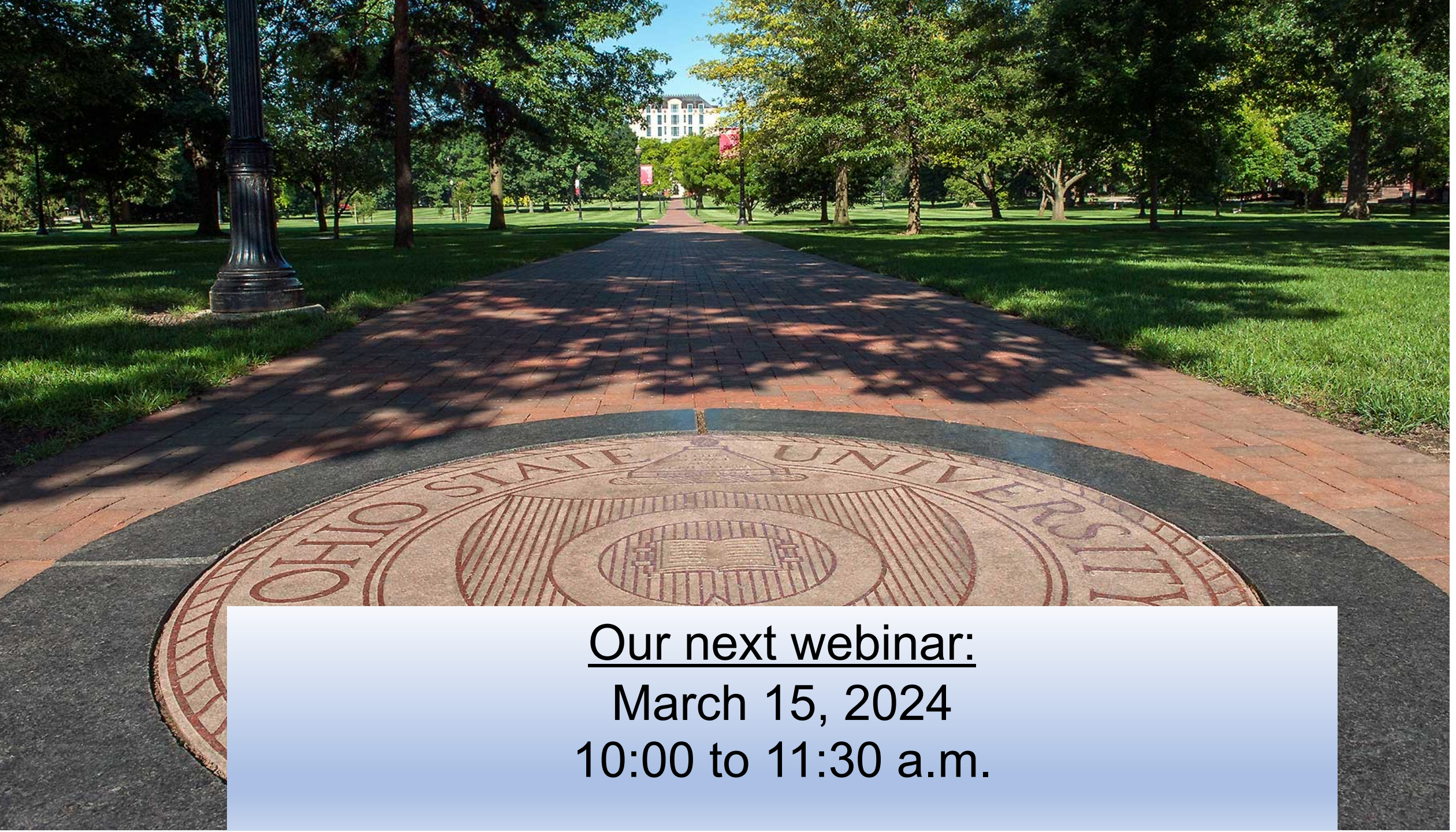
Farm Taxes

Farm Financing

Risk Management

Farm Business Analysis

Participants will receive an emailed certificate after course requirements have been met.



Our next webinar:
March 15, 2024
10:00 to 11:30 a.m.



www.go.osu.edu/FarmSuccessionSurvey/

93

CFAES

Farm Succession Survey

Do you operate a farm in Ohio?

If yes, your participation in a survey about the future of agriculture and farm succession plans across the state would be greatly appreciated.

This survey is part of an Honors Research Project by 4th year Agribusiness and Applied Economics student Ryanna Tietje, supervised by [Dr. Margaret Jodlowski](#) (OSU AEDE) and [Mr. David Marrison](#) (OSU Extension).

Please help us by
completing today's
evaluation

go.osu.edu/foevaluation

