

Noble County Oklahoma Cooperative Extension Service
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The Noble County Courthouse now requires mask to be worn inside the building as well as the Noble Co. Fairgrounds. Entrance into the Noble Co. Courthouse is only available through the west door. Temperature will be checked prior to entering the courthouse which must be less than 100.4° to enter. Appointments are encouraged and preferred. We continue to practice social/physical distancing, as we meet the needs of OSU University and Noble County OCES. Thank you for understanding.

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Agriculture News and Updates: February 2021



NOBLE COUNTY EXTENSION

Spring Management of Wheat

Josh Bushong, Area Extension Agronomy Specialist

For supposedly being in a La Nina weather pattern, late fall has been a blessing for most wheat producers in northern Oklahoma in terms of receiving moisture and even accumulating some good growing days. Time will tell in the rest of winter will turn cold and dry as predicted. Wheat grain producers are starting to initiate or at least plan out some spring management practices. Topdressing season has already started and potential weed, insect, and disease issues are on the horizon.

As far as how late can wheat be topdressed with nitrogen, field research conducted by OSU the past four seasons has shown it might be later than your think. These grain only trials have proven that topdress applications made 80-100 growing degree days after planting, typically early to mid-March, overwhelmingly yielded the same as early and late winter applications. Wheat quality, particularly grain protein, seemed to increase with later nitrogen applications as well.

This doesn't mean to wait till the last minute to topdress, but this supports extending the window to apply nitrogen. Applying later in the season can increase nitrogen use efficiency. As the crop progresses, a better estimation of grain yield can be more accurately determined and topdress rates can be altered accordingly. If covering large acreage, wheat producers should initiate topdress applications sooner to allow enough time to get the job done especially if weather delays application.

Topdressing tank-mixed with an herbicide can be an economical option. Since the sprayer will be using a broadcast nozzle, such as a flat fan, Urea Ammonium Nitrate (UAN) rates should be limited to 10 to 20 gallons per acre depending on conditions. Applications should be avoided when air temperatures rise above 70° and relative humidity is low. Applications should be made prior to jointing stage, which will limit yield loss by allowing more recovery time if crop injury occurs.



NOBLE COUNTY EXTENSION

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Disease management has shown to have good yield savings over the years. If applied timely, most commercially available fungicides have had good yield protection in OSU field trials. If only one application is budgeted, it is best to apply late and protect the flag leaf. Long-term OSU data typically average about 10 to 20 percent higher yield compared to no fungicide.

The OSU variety trial near Lahoma has evaluated more than 45 wheat varieties with and without a fungicide applied around the boot to flagleaf growth stage. There was only an average of seven percent yield advantage this year, but specific varieties varied from zero to 17 percent difference. Including all varieties at Lahoma over the past seven years, there has been an average of a 19.2 percent higher grain yield over when a fungicide was applied.

Timely field scouting is the only way to determine if a pest is present and if an application of an herbicide, insecticide, or fungicide is warranted. The only way for one of these pesticides to protect yield and have a positive return on investment would be knowing what pests are present and knowing how much yield potential can be saved if applied correctly.

Extension Experience – Insights into Oklahoma Agriculture

The Northwest Area Extension Staff would like to announce the creation of our new podcast *Extension Experience*. The *Extension Experience* podcast is brought to you by Josh Bushong, Trent Milacek, and Dana Zook. Each week they provide perspective on Agriculture topics and offer insight from our experience working with Extension Educators and Producers across Oklahoma.

The *Extension Experience* podcast is available on Spotify, Google Podcasts, and Apple Podcast platforms. You can also access the episodes on spotlight, <http://spotlight.okstate.edu/experience/>.

We hope you consider listening to Extension Experience.

The Game Has Changed

Trent Milacek, Extension Area Ag Econ Specialist

Was 2020 bad for agriculture? Farmers have struggled against low prices for half a decade waiting for ample or record supplies to dry up. Farmers have become experts at patiently waiting in order to survive until relief arrived. Finally, it has come.

The soybean price on 12/31/19 was \$9.56/bu. but now is \$14.22/bu. The price of hard red winter wheat was \$4.86/bu. but now is \$6.23/bu. The price of corn was \$3.88/bu. but now is \$5.17/bu. These are not trivial changes; the magnitude of commodity price increases in the past year is profound.

If percentages can paint a better picture, soybeans prices have increased 49%, hard red wheat increased 28% and corn increased 33%. Basis bids have also increased substantially on a local level bringing cash prices for grain sorghum, corn and wheat closer to the futures price increase of soybeans.

What does this mean for profitability? Time and again producers see inputs increase with increasing crop prices. However, the recent price increase has been fast and that gives opportunities. Consider pre-purchasing inputs in order to take advantage before input prices can react.

If it is assumed that input costs are similar to past years, then farmers have much more leverage in the 2021 growing season. A soybean crop that may have broken even at 20 bu. now only requires 10.2 bu. to generate the same desired revenue. A 30 bu. wheat crop drops to 21.6 bu. or a 60 bu. grain sorghum crop now falls to 40

bu. to generate the same revenue on changes in futures prices alone. Farming is not simple but higher prices simplify things.

Never consider that prices or input costs or weather predictions are set in stone. If 2020 has taught producers anything it's that volatility in production and prices continues to grow. Soybean prices are on the precipice of trading into a new trading channel. As mentioned earlier, it has been over 5 years since that has occurred. Excitement after years of suppression is not terrible but be cautious in planning.

There are many decisions to make with this new price structure. Should cropping systems be changed? Higher prices assist lower yields to breakeven but is it worth the risk of adopting a more difficult crop like soybeans? With high risk comes high reward but some producers are tired of the risk. Higher prices will shift acres in Oklahoma back to wheat but those decisions won't be made for another year. The current wheat crop has already been determined.

Flexibility and attention to price risk management is more paramount now than in the past. As prices increase price volatility invariably increases. If volatility is measured as a percent change then it follows that higher prices will see larger daily price moves. This causes a great deal of stress when marketing grains, so have a plan to deal with those marketing decisions. Selling 5,000 bushels of soybeans and seeing the price increase by \$0.50/bu. the next day can be damaging to marketing self-esteem.

Knowing break evens and having a goal in place before the growing season can help offset some, but not all, of that stress. Making a profit is a good start but knowing the potential home-run price allows for some understanding of realistic marketing goals.

The important first step is to plan to sell into this bull market. That is the simple part. If you will change cropping systems drastically, consider the additional risk and strain that will put on your operation. Will forward contracts alleviate that stress? Will revenue crop insurance cover those forward contracts if weather is poor?

It is good to have options and the opportunities in 2021 will be embraced by the agricultural community. Now more than ever the OSU Extension service is here and ready to help you with your farm business planning. Stop by to chat and formulate a plan to be successful in the coming year.

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Preparing for Spring Calving

Barry Whitworth, DVM Area Food/Animal Quality and health Specialist for Eastern Oklahoma

On many beef cattle operations, the month of February is the beginning of the calving season. In the United States, nearly 60% of beef calves are born in the months of February, March, and April (USDA, 2009). January is the time for cattle producers to prepare for the spring calving season. Facilities and calving equipment need to be evaluated. An inventory of supplies should be done. The calving protocol should be reviewed and updated if necessary. If a cattle producer does not have a protocol, one should be developed with the aid of their veterinarian.

Facilities are an important part of any cattle operation. Routine maintenance is required to keep the squeeze chute, alley ways, and gates in good working order. Producers do not want problems with facilities when they

are trying to get a distressed heifer down the alley and into the chute. In addition to working facilities, barns and pens need to be clean and dry for those newborn calves. Calves forced to live in moist fecal contaminated areas are more prone to disease issues.

Producers not only need to have the proper obstetric (OB) equipment available to assist cows and heifers with difficult births, but they also need to know how to properly use it. Improper use can result in trauma to the calf and/or cow. Obstetric equipment is designed to ease the delivery of calf during a difficult birth. Calf jacks or pullers, OB chains, OB handles, and head staves need to be clean, sterile, and in good working order. This equipment should be stored in a clean area that is easily accessible. Having to hunt for OB equipment when time is critical can have deadly results. When used properly, calving equipment makes the job easier and will not harm the newborn calf.

Part of being prepared means anticipating what supplies will be needed in birthing problems and having them on hand. Some form of a disinfectant will be needed to clean and sterilize OB chains, OB handles, and head staves. OB lube will be important to lubricate the birth canal. OB sleeves will protect the producer from contact with germs or bacteria that may be in the birth canal and may protect the cow from being contaminated from the producer. Iodine will be needed for dipping the navel to aid in disease prevention. The most important supply to have on hand is a source of high-quality colostrum in case the cow or heifer runs off or is not producing enough colostrum. Colostrum is vital to the health and wellbeing of a newborn calf.

An often-overlooked item in the birthing toolbox is a well written treatment protocol. A treatment protocol will aid in deciding when to intervene in difficult births. Producers should develop the protocol before they are in the middle of a stressful difficult birth so that they don't second guess themselves. Make sure that the protocol is easy to read and understand for all parties that may have to assist in the birthing process. A producer should involve his/her local veterinarian in the writing of this document. The veterinarian can help to advise when he or she should be contacted during a difficult birth. By including your veterinarian in writing the protocol, he or she will likely be more willing to help in an after-hour emergency.

Dystocia or calving troubles need to be dealt with in a timely manner. Delays in dealing with calving difficulties may increase death loss. In beef cattle operations in the United States, calving problems account for around 25% of beef calf losses in calves less than 3 weeks of age (USDA, 2010). In a retrospective study at Purdue University on beef cows undergoing a cesarean section, mortality rate was higher for calves from dams in labor for more than 3 hours (Hiew et al.,2018). Fortunately, calving problems are relatively rare. Still, producers need to be prepared to deal with any problems that they might encounter. For more information about calving time management, producers should contact their local veterinarian or read OSU Fact Sheet E-1006, *Calving Time Management for Beef Cows and Heifers* written by Glenn Selk and Dave Sparks, DVM. A copy of this manual can be found at <https://pods.dasnr.okstate.edu/docushare/dsweb/Get/Document-9389/E-1006web2018.pdf> or the local Oklahoma State University County Extension office.

I hope that you do not have any problems this spring with your cows and heifers but be prepared in case of an emergency!

References

- USDA. 2009. Beef 2007-08, Part II: Reference of Beef Cow-calf Management Practices in the United States, 2007-08 USDA:APHIS:VS, CEAH. Fort Collins, CO
USDA. 2010. Beef 2007-08, Part IV: Reference of Beef Cow-calf Management Practices in the United States, 2007-08. USDA:APHIS:VS, CEAH. Fort Collins, CO

Hiew, M.W.H., A.N. Baird and P.D. Constable. 2018. Clinical signs and outcomes of beef cattle undergoing cesarean section because of dystocia. *American Veterinary Journal of Medicine*. Vol. 252: pp 864-872.

Money Just Wasted

Earl H. Ward, Area Livestock Specialist

I thoroughly enjoy the holidays, but my family will waste more food in a three-week period than we do all year. There are leftovers just sitting in the fridge going to waste while the kids are eating the unhealthiest snacks ever made. It makes me disgusted to think of the money that is lost from the wasted food. The same goes for the hay that I have out in the pasture for the feeder steers. Those lazy bums would rather lay on top of the bale than eat it.

Since the calves are laying on top of the bale, you can assume that I don't own a round bale feeder, and you would be correct. Some research shows as much as 50% waste on an unprotected bale, and I would have to agree. So now I am currently shopping for a round bale feeder (or bale protector), but there are many things to consider when trying to pick the right one. My checkbook says pick the cheapest one just to keep the calves off the bale, but my experience tells me that you get what you pay for. Oklahoma State University researched the different types of bale feeders and the amount of hay loss you could expect with each type. An open bottom ring feeder showed to produce 20.6% waste, a poly open bottom ring feeder wasted 21.5%, and a sheeted bottom ring feeder reduced hay waste to 12.7%. The best performing feeder type was the modified cone feeder with a hay waste of only 5.6% of the bale. As each type of feeder decreases the amount of waste, the purchase cost of each feeder increases. However, it would not take long to make up the difference. Let's compare a \$200 open bottom ring (at 20.6% waste) to a \$1,000 modified cone feeder (at 5.6% waste). If you were feeding a 1100-pound bale valued at \$40 per bale, then the ring feeder would waste \$8.24 per bale and the cone feeder would only waste \$2.24 per bale. It would only take feeding 133 bales to offset the cost difference between the two types of feeders.

There are pros and cons with both types besides just the financials. For instance, the modified cone feeder will most likely require a tractor to lower the bale in, whereas the ring feeder can be moved without any equipment. A major pro for the cone feeder over the ring is that after the 133 bales you will not only be saving more money, but you will not have 22,000 pounds (133 bales x 165 lbs. of saved per bale) of wasted hay (equivalent to 20 bales) in the pasture. So perhaps we need to stop looking at what we did last year and look for ways to reduce the amount of hay waste, because hindsight is 2020 (see what I did there, ha). If you have any questions on how to save money on feed costs or what to do with all those holiday leftovers, contact your county's OSU Extension Office.

2021 Noble County Spring Show Monday Feb. 15 thru Thursday Feb. 18.

Schedule of Events:

Monday (2/15), Swine 5:00 pm Tuesday (2/16) Lamb Lead & Ag Mechanics at 2:30 pm
Tuesday (2/16) Sheep Show beginning at 3:00 pm followed by Goats at approximately 5:00 pm
Wednesday (2/17) Cattle at 5:00 pm Thursday (2/18), Livestock Judging Contest 9:30 am
Thursday (2/18) Dedication, Awards and Premium Auction beginning at 5:45 pm

Noble County Fairgrounds requires Mask to be worn.

This mandate was set by the Noble County Commissioners, December 2020.

Beef Quality Assurance: What is it, and why should I care?

The Beef Quality Assurance (BQA) program is a producer-driven certification program in which cattle producers work toward a common goal to assure consumers that cattle from each segment of the industry (cow/calf, stocker, feedlot) are healthy, wholesome, quality products. The cattle are managed in a way that is appropriate to each individual operation, so that beef quality and safety are considered in all production practices. Many view BQA as a “consumer confidence” program, in which consumers can feel assured that the beef they purchase has been produced using the best production practice standards in the cattle industry. The cow/calf or stocker segments of the industry may often seem distant from the retail meat counter, but in reality, many early management decisions and tasks may have an effect on the quality of that beef product. When a beef producer becomes BQA certified it helps send a message to consumers that they are willing to do what is necessary in their management of cattle to assure they are producing a quality product.

The BQA program is voluntary. There is no requirement for cow/calf or stocker operations to be BQA certified unless they sell calves into a premium or branded program that may have BQA certification as a requirement. Most packers require fed cattle they purchase to be sourced from BQA certified operations, so nearly all feedlots are BQA certified. While certification is not a requirement for cow/calf and stocker producers, it may however, have some economic value to cattle buyers to know that the calves have been produced following BQA management principles.

The BQA program focuses on the following management areas:

- Care and management practices
- Feedstuffs
- Feed Additives and medications
- Processing, treatment, and record-keeping
- Injectable animal health products

How can I get BQA Certified or Re-certified?

There are two methods a producer can become BQA certified. One is accessible at <https://www.bqa.org/> where one can complete the certification entirely on-line. The on-line certification process consists of viewing several modules, followed by short quizzes. In-person certification is also an option. The in-person certification consists of a presentation and review of the BQA program followed by a short quiz. Due to COVID-19, the most available option currently is the on-line method. If you are interested in an in-person certification program, contact the OSU Extension office, to be notified when an in-person certification option is available in the area.

BQA certification is valid for three years from the date of completion. To maintain their status, producers must re-certify. The re-certification process is essentially the same as the initial certification. It can be accomplished through the on-line process or an in-person program.

Bottom line:

Good production practices and good animal husbandry make sense for all segments of the industry: the cow/calf producer that sells at weaning, the stocker operator, and the feedlot. Incorporation and utilization of management practices that will result in better beef eating experiences for consumers should mean a higher level of consumer confidence and satisfaction, leading to a higher beef demand.

For additional information regarding the Beef Quality Assurance certification program, give us a call at the OSU Extension Office.

How Long Should You Keep Income Tax Records and Related Documents?

J C. Hobbs, OSU Associate Extension Specialist

The length of time you should keep a tax related document is not clear cut. In general, the IRS states that you must keep the items that support your income, expenses, deductions, and credits claimed on your income tax return until the period of limitations for that return runs out. In most situations, the period of limitations is 3 years from the date the tax return was due. During this 3 year period of time, you may amend your tax return to claim a credit or refund or the IRS can assess additional tax.

The following information contains the periods of limitations that the IRS applies to income tax returns. Unless otherwise noted, the years refer to the period of time after the due date of the tax return. It is important to keep a copy of the supporting documents as this information will be helpful for preparing future tax returns and making computations if you need to file an amended return.

- You owe tax and you have accurately reported your income, deductions, and credits; then keep the records for 3 years.
- You do not report income that you should have reported, and it is more than 25% of the gross income shown on your return; then keep records for 6 years.
- You file a fraudulent return; keep your records indefinitely.
- You do not file a return; keep your records indefinitely.
- You file a claim for a credit or a refund after you file your original tax return; then keep these records for 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later.
- You file a claim for a loss from a worthless security or a bad debt deduction; keep these records for 7 years.
- Keep all employment tax records for at least 4 years after the date that the tax becomes due or is paid, whichever is later.

In addition, there is a need to keep other types of records and information. You should keep records relating to property that you purchase or inherit until the period of limitations expires for the year in which you dispose of the property in a taxable disposition. You must keep these records to figure any depreciation, amortization, or depletion deduction allowed and to figure the gain or loss when you sell or otherwise dispose of the property.

When your records are no longer needed for tax purposes, do not discard them until you check to see if you need to keep them longer for other reasons. For example, your insurance company or creditors may require you to keep this information longer.

It is always important to consult with your tax advisor about this and any other tax related questions you may have. Go to www.irs.gov and search for record keeping for more detailed information about what records to keep, why they are necessary, safekeeping recommendations for your tax records, plus other useful information.

