



# Ohio Fruit ICM News

## OPGMA CONGRESS

JANUARY 18-20, 2010

Kalahari Convention Center  
Sandusky, Ohio



**The new editor of the Ohio Fruit ICM News** is Howard Siegrist, Extension Educator from the OSU Extension – Licking County office in Newark, Ohio.

If you have articles for the newsletter that you would like to have considered to be included in upcoming issues, please submit to either Howard Siegrist at [siegrist.1@cfaes.osu.edu](mailto:siegrist.1@cfaes.osu.edu) or Melissa Swearingen at [swearingen.34@cfaes.osu.edu](mailto:swearingen.34@cfaes.osu.edu)

**“Make Your Business Stronger”**

is the theme for this year’s **Ohio Produce Growers and Marketers Association Congress (OPGMA)** being held January 18-20 at the Kalahari Convention Center in Sandusky, Ohio.

In today’s tough marketplace, you need every advantage to ensure your company’s success. The OPGMA congress provides access to the answers you need to today’s business challenges. Learn new concepts and techniques to grow your business, get market insights, and discover new business opportunities. Find everything you need for your business in one easy place. **The OPGMA Congress has one purpose: to help you succeed.**

Click on the following link for tradeshow information, show hours and other conference information at:

<http://www.opgma.org/?q=attendees>

You can also register online at:

[www.opgma.org](http://www.opgma.org) . On-Site Registration will also be available adjacent to the exhibit hall located in the Kalahari Convention Center each day.

Attendees can choose from over 50 educational sessions during the event. Sessions cover such topics as Vegetables, Small Fruit, Tree Fruit, Marketing & Management, Bees, Integrated Pest Management, Production Inputs, Food Safety, Diseases, Insects, Weed Control and Systems & Technology, as well as Pesticide Recertification and Certified Crop Advisor program opportunities.

Presenters include farmers, industry representatives and university specialists from across the nation. Ohio State University Extension educators will also be giving presentations.

The Ohio Produce Growers & Marketers Association was formed in January 2007 with the merger of the Ohio Vegetable & Potato Growers Association, the Ohio Fruit Growers Society, and the Direct Agricultural Marketers Association of Ohio.



**EMPOWERMENT THROUGH EDUCATION**

## NE IPM Berry Webcast Series: How Do I Participate

### Cornell University

#### *Description*

The NEIPM Berry webinar series uses web conferencing technology (Adobe Acrobat Connect Pro) to provide research-based production and pest management information to berry growers. Each webinar is scheduled to run an hour, although questions and answers may take additional time. The webinars will be recorded and may be viewed when they are archived at this site shortly after each presentation has aired. If you've never used Adobe Acrobat Connect Professional, click on the following link to get a quick overview at:

<http://www.adobe.com/products/acrobatconnectpro/>.

#### *Registration*

There is no charge for participation, but **registration is required**. Email communication with URL details is only sent to people who have registered. New registered participants will be notified daily the week of a webinar, with the final announcement sent at 11:00 a.m. the day of the broadcast. To register, send email to: [lmg4@cornell.edu](mailto:lmg4@cornell.edu) and include: Name, Email address, Phone number, Street Address, County, State, Zip code.

#### *Technical requirements*

Participants need to have an Internet web browser, the same browser you used to get to this page. Examples include Internet Explorer, Netscape, or Mozilla Firefox. No additional hardware is required. But the Adobe Flash player must be installed. (Virtually all current computers already have a Flash player installed. But if you aren't sure, check or consult your IT support.)

Note: Headphones are handy if listening to audio on your computer speakers might disrupt office mates.

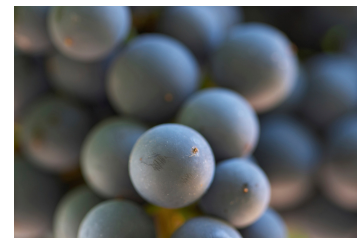


The interactive nature of the seminar provides the opportunity to ask questions of the presenters in a real time venue. You will do this via a "chat" feature that will allow you to type in your questions. Information to connect to the conference will be sent to people who have registered. Connections for each webinar are limited to the first 70 participants. Registered users will receive a web link to connect as a guest to the web conference site. Registered users will also receive a web link with the option to test their connection two days prior to the web conference. Access to the web conference site that hosts the Internet seminars is free of charge. Your standard with their computer, connections, or connection speed.

**Note:** If you are unable to attend a webinar you pre-registered for please notify Laura McDermott so others may be able to use that connection.

#### **Questions?**

Email Laura McDermott:  
[lmg4@cornell.edu](mailto:lmg4@cornell.edu).



### Upcoming Webinar Series New York Berry News- Cornell University

**January 20, 2010:** NE IPM Berry Webcast Series #10: **Bramble Weed Management: cultural weed management, using herbicides.** More information: Laura McDermott, [lmg4@cornell.edu](mailto:lmg4@cornell.edu), 518-746-2562, <http://www.fruit.cornell.edu/Berries/webinarindex.htm>.

**February 3, 2010:** NE IPM Berry Webcast Series #11: **Bramble Disease Management: root and crown diseases, viruses.** More information: Laura McDermott, [lmg4@cornell.edu](mailto:lmg4@cornell.edu), 518-746-2562, <http://www.fruit.cornell.edu/Berries/webinarindex.htm>.

**February 17, 2010:** NE IPM Berry Webcast Series #12: **Bramble Insect Management: crown/cane borers, TBA.** More information: Laura McDermott, [lmg4@cornell.edu](mailto:lmg4@cornell.edu), 518-746-2562, <http://www.fruit.cornell.edu/Berries/webinarindex.htm>.

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We gratefully acknowledge the continued help and financial support of our local county commissioners. We appreciate their input and participation in our programming efforts.

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## Federal Estate Tax in Limbo for 2010

David Marrison, Extension Educator – OSU Extension - Ashtabula County

Dr. James Skeeles, Extension Educator, OSU Extension - Hocking & Fairfield Counties

Russell N. Cunningham, OSBS Certified Specialist in Estate Planning, Trust and Probate Law (Barrett, Easterday, Cunningham & Eselgroth, LLP)

It is 2010, and there is officially no Federal Estate Tax. Why and for how long? While the House recently passed a bill to reinstate the federal estate tax in 2010, U.S. Senators failed to reach a deal to temporarily extend the estate tax into 2010. The extension proposed by the House would have kept the 2009 estate tax levels in place. If the bill passed in the House becomes law, the first \$3.5 million of an estate will be exempt from federal estate tax and the estate tax rate on the taxable portion of an estate would be 45%. Senate Republicans want a permanent extension to a \$5 million exemption and an estate tax rate of 35%. If no compromise can be reached, we may continue with existing law.

Under the Economic Growth and Tax Relief Reconciliation Act of 2001, the federal estate tax exemption increased during the past decade from \$1 million to its 2009 level of \$3.5 million and the maximum rate decreased from 55 percent to 45 percent. In 2010, there is a full repeal of the federal estate tax. Starting in 2011, the federal exemption is scheduled to revert back to \$1 million.

The lack of movement by Congress could cause a huge TAX headache for many of Ohio farm families if someone dies before a compromise can be reached. This is mainly due to the fact there will be only a limited step-up in basis. Under current federal estate tax laws (prior to 2010), the assets of the deceased get a step-up (or step-down) in basis to the fair market value at date of death (or 6 months later).

The step-up simply means when heirs sell an inherited asset, they only owe capital gains tax on the asset's appreciation from the day the asset was inherited to the date of sale rather than from the day the asset was originally purchased by the decedent.

In 2010, if the federal estate tax remains repealed, the step-up in basis is limited to \$1.3 million for the overall estate, plus \$3 million for assets transferred to a surviving spouse. The Executor will be able to add this extra basis to the existing basis of the property. This means that Executors or heirs will have the added complexity of determining the prior basis of the property, which might go back many years or even generations.

With the value of many of our farm estates, the lack of full basis step-up could trigger larger capital gains for farm families who inherit farm assets. As a reminder, tax liability due to capital gain is not triggered until sale of the appreciated asset. If the asset is inherited this tax will not be assessed until later when and if the asset is sold. It also may pass through another estate settlement (before it is sold) which may allow for the full step in basis if Congress passes legislation to allow such (as was allowed prior to 2010). The tax assessed on capital gain is calculated on only the appreciated amount and currently is at a much lower rate (10 to 15%) than the federal estate tax rate.



So what is on the horizon? It appears the full repeal of the federal estate tax in 2010 may be very short lived in 2010. Senate Finance Chairman Max Baucus, D-Mont., and House Ways and Means Chairman Charles Rangel, D-N.Y., have said they will try to repeal the repeal and get the federal estate tax reinstated retroactively for 2010 after the New Year. This will cause confusion, uncertainty and possibly very large tax headaches for those families who have someone pass between Jan 1, 2010 and whenever Congress reaches a compromise. Families in that situation who are inheriting estates exceeding \$3.5 million (or for whatever \$ level the new federal estate will be) may be surprised when they owe a large federal estate tax bill if the law is changed retroactively.

Farm families are encouraged to meet with professional council and monitor how these changes may affect their estate plan and be watching for further updates in the Ohio Ag Manager Newsletter



## Two New Agriculture Blogs Available for Agricultural Producers

David Marrison, Extension Educator – OSU Extension - Ashtabula County

Peggy Kirk Hall, Director of the OSU Ag & Resource Law Program

OSU Extension has unveiled two new agriculture blogs for agricultural producers in Ohio. These blogs have been developed to provide producers with timely updates in agricultural law and in succession planning. Producers can subscribe to have each new blog post delivered by e-mail.

### **Ohio Agricultural Law Blog**

The Ohio Agricultural Law Blog is located at <http://ohioaglaw.wordpress.com/> and is an outreach project of the Agricultural & Resource Law Program at The Ohio State University, a program supported by OSU Extension. The blog updates Ohioans on legal issues affecting Ohio's farms, food, animals, land and resources. Blog posts cover court cases, statutes, and legal issues from Ohio and around the country. The primary blog author is

Peggy Kirk Hall, attorney and director of the OSU Agricultural & Resource Law Program. She serves as the Chair for the Ohio State Bar Association Agricultural Law Committee and teaches Agricultural Law, AEDE 470, in the College of Food, Agricultural and Environmental Sciences at The Ohio State University. Additional information and resources on the program can be found at

<http://aede.osu.edu/programs/aglaw>. More information about this blog can be obtained by contacting Peggy Kirk Hall at [aglaw@osu.edu](mailto:aglaw@osu.edu).

### **Ohio Farm Succession Blog**

A team of OSU Extension faculty and staff are dedicated to helping farm families as they transition their family business to the next generation.



The Ohio Farm Succession Blog is located at: <http://ohiofarmsuccession.wordpress.com/>. This blog shares updates on estate planning legislation and tax changes which could affect the transfer of the farm business and provides information on educational programs on succession planning offered for Ohio farmers. Our team encourages producers to blog their thoughts and experiences in farm succession and share resources which can help families transition their business to the next generation. More information about this blog can be obtained by contacting David Marrison at [marrison.2@osu.edu](mailto:marrison.2@osu.edu)

Happy Blogging!

## Focus Issues in Labor

Francisco A. Espinoza, Ag & Hort Labor Education

For almost a decade, Ag & Hort has participated in the FALCON interagency network's annual Pre-Season Ag Conference for producers, labor and agencies in agriculture. The Conference reviews programs and services for the coming season and seeks to identify and address industry issues. The Pre-Season provides a forum for expressing opinions, concerns and possible solutions toward a successful season for all. Perspective and context are essential to a positive approach. And the expression and understanding of the views of all stakeholders has served as a strong basis for discussion.

### **Priority Issues Held in Common by Both Producer and Labor:**

(1) Availability or lack of sufficient labor; (2) Ohio crops and employment available to workers; (3) Proper form of documentation/amnesty of "legal" labor.

### **Worker Concerns, as Viewed/Reported by Producers:**

(1) Workers in supply states need more information on available Ohio crops/work before they travel north; (2) Workers also need information on services available through agencies; (3) Workers may need emergency services for car/travel enroute from supply states; (4) Workers sometimes need money for travel expenses enroute or family needs when they first get into Ohio. Growers sometimes provide cash advances to address this. (5) Families often don't mix well with singles in the same labor housing.

### **Producer Issues, as Viewed/Reported by Farmworkers and Agencies:**

(1) Need for sufficient skilled labor; (2) Sufficient interaction and communication with labor to be aware of their issues/problems; (3) Language gap between producers and labor could be improved by training farm labor contractors (crew leaders) and other lower management; (4) Producers need to identify provider for WPS pesticide training of labor, like AmeriCorps; (5) Producers need workers with good documents and good work ethics and values.

Good communication and interaction in the workplace will help lead both producer and labor to more positive results. The observations above also serve as back drop to recruitment efforts.

