

# AG NOTES

University of Maryland Extension | Harford County

## Hello Harford County!

As you can see, things look a bit different in this month's newsletter. The software we previously used to design newsletters is no longer supported so we were forced to make a change. Let us know what you think; I am always open to comments and suggestions.

If you currently receive the newsletter via mail and would like to update your delivery preference to electronic, please call or email me. I try to make the newsletter as "print friendly" as possible, but many of our articles have embedded links and there is not a great workaround for that. However, if print is still your preference we will gladly continue to mail you a copy.

Many of you have been patiently waiting for us to hire a Nutrient Management Advisor to replace Patricia Hoopes after her retirement; I am pleased to announce that we have filled the position. Rob Mehlman started on January 26.

More information on Rob and the nutrient management program can be found on page 5. While Rob is very experienced and already certified to write plans, it will take a couple of weeks to get him fully up and running within our system, so please continue to be patient. In the meantime, I encourage you to reach out to Rob and start funneling information to him for your plan update.

Finally, I want to remind everyone that the Mid-Winter Agronomy Meeting is on February 17 at Deer Creek Overlook. Early bird registration closes February 3, so register now. As a reminder, this program satisfies all credit requirements for private pesticide applicator recertification and nutrient applicator voucher. Additional pesticide and nutrient management classes are listed in the table below. Call or email to register for any of the classes.

Until next time,  
-Andy

### Upcoming Programs For Pesticide & Nutrient Management Credits

| Date & Time                         | Program                                       | Location                                  |
|-------------------------------------|---|---|
| February 17, 2026<br>9:30-2:30 pm   | Harford County Mid-Winter Agronomy Meeting    | Deer Creek Overlook<br>(Harford 4-H Camp) |
| February 25, 2026<br>10:00-12:00 pm | Nutrient Management Voucher Training          | Harford County Extension Office           |
| March 12, 2026<br>9:00-11:00 am     | Private Applicator Exam (for new applicators) | Harford County Extension Office           |
| March 12, 2026<br>1:00-3:00 pm      | Private Applicator Recertification Training   | Harford County Extension Office           |

The Extension office will be closed  
on February 16 for Presidents' Day

### Inside This Issue

|   |   |
|---|---|
| Federal Tax Limits for 2026               | 2 |
| Ag Tax Workshop                           | 3 |
| USDA Bridge Payments                      | 3 |
| New Soybean Fact Sheet                    | 3 |
| Mid-Winter Agronomy Meeting               | 4 |
| Welcome Rob Mehlman                       | 5 |
| Beginning Farmer Success Course           | 5 |
| Value-Added Producer Grants               | 6 |
| Farmers Market Conference                 | 7 |
| Webinar: Earworm Management in Sweet Corn | 7 |

Harford County Agricultural Center  
3525 Conowingo Rd., Suite 600  
Street, MD 21154  
M - F 8:00 AM - 4:30 PM  
[extension.umd.edu](http://extension.umd.edu)

Andrew Kness  
Senior Agriculture Agent  
(410) 638-3255  
[akness@umd.edu](mailto:akness@umd.edu)

# Federal Estate Tax and Gift Tax Limits For 2026

Paul Goeringer, Agriculture Legal Specialist  
University of Maryland, Agriculture Law Education Initiative

*Reposted from the [Ag Risk Management Blog](#). This is not a substitute for legal advice.*

In October 2025, the IRS announced the revised federal estate tax and gift tax limits for 2026. Click [here](#) to read the announcement. The federal estate tax limit will rise from \$13.99 million in 2025 to \$15 million in 2026. The federal gift tax exclusion will remain at \$19,000 per recipient. In Maryland, the state estate tax limits will stay at \$5 million.

## Federal Estate Taxes

For 2026, the federal estate tax limit increases to \$15 million for an individual and \$30 million for a couple. This increase is not due to inflation but due to the passage of the *One Big Beautiful Bill Act*, P.L. 119-21, July 4, 2025. This made permanent the existing estate tax exemption originally passed in 2017. A deceased person owes federal estate taxes on a taxable estate. The taxable estate is the gross estate minus allowable expenses and deductions. See Lynch, Goeringer, and Musser, *Estate Planning for Maryland Farm Families: Updated for 2014* (FS-972, 2014). Click [here](#) to read the fact sheet.

For example, a couple with a taxable estate of \$32 million passes away in 2026. The couple's heirs may exempt up to \$30 million from federal estate taxes, leaving them to pay federal estate taxes on \$2 million.

One last note on federal estate taxes: a surviving spouse has an unlimited marital deduction. The surviving spouse can include the predeceasing spouse's unused federal estate tax limit in their federal estate tax limit. This concept is known as portability; more on it can be read by clicking [here](#).

## Federal Gift Tax Limit

Federal tax law allows each taxpayer to gift up to \$19,000 per year to one individual without incurring federal gift taxes. The federal gift tax limit will remain at \$19,000 in 2026. This exemption is tied to inflation but can only increase by \$1,000.

## Maryland Estate Tax Limit

In 2018, Maryland's state estate tax exemption was set at \$5 million and will remain at \$5 million until changed by the General Assembly. The state estate tax exemption for a couple in Maryland is \$10 million. In 2018, the General Assembly allowed unused Maryland estate tax exemption portability, similar to federal portability. The maximum tax rate is 16 percent, and the Maryland inheritance tax remains unchanged.

In 2012, Maryland created a unique program that exempts up to \$5 million of qualified agricultural property from Maryland estate taxes. To be eligible, the agricultural property must remain in agriculture for the next ten years. To learn more about this program, see this report written by Lynch, Goeringer, and Musser [here](#).

## How Does This Impact You?

Benjamin Franklin once wrote, "In this world, nothing can be said to be certain, except death and taxes." With that in mind, farm families concerned about hitting the top federal or state estate tax exemption need to begin working on farm succession and estate plans to limit potential estate taxes down the road. Working with a tax advisor early on can help limit your taxes and devise a tax plan to keep the farm in operation for future generations. Failure to properly plan can force surviving family members to sell family assets to pay inheritance taxes. Along with a tax advisor, consider working with additional team members, such as an attorney and financial planner, to begin developing the family's farm succession plan.

For those who need to develop estate tax plans, you should discuss with your farm succession team whether the increases in the estate tax limits affect your strategy. Although this change may not affect your succession plan, it allows you to discuss other changes in the farming operation over the past year.





## Ag Tax Workshop

February 10, 2026 | 1 PM - 3 PM  
Central Maryland Research & Education Center

This 2-hour tax workshop will cover essential farm taxation basics including IRS Publication 225 Farmers Tax Guide, 1040 Schedule F tax form, and key differences between farming as a business versus as a hobby. The workshop will also touch on practical record keeping tips and tax considerations for agri-tourism activities. Register [online](#) or contact Xuan Wou at [xuanwei@umd.edu](mailto:xuanwei@umd.edu).

### Instructors

#### Kevin Burkett, CPA, Clemson University

Kevin Burkett is an Extension Associate and Assistant Director of the Clemson Tax School at Clemson University. He works in the area of farm management and taxation. In this role he works with the Clemson Tax Schools, agriculture producers and other constituents across South Carolina.

#### Rob Holcomb, EA, University of Minnesota

Rob Holcomb has been an Extension Educator with the University of Minnesota since 2004. Rob has been an instructor for the Minnesota Income Tax Course since 2010 and in 2011 began serving as the tax school faculty director. Additionally, he serves on the National Extension Tax Education Committee.

Registration is \$25 plus Eventbrite fees.

Please note that no refunds will be given after February 3, 2026. Eventbrite fees are not refundable.

## USDA Announces Bridge Payments

Eligible producers to receive pre-filled program applications and payments in February

The USDA announced on New Year's Eve that farmers can expect bridge payments of \$44.36 per acre for corn, \$30.88 per acre for soybeans, and \$39.35 per acre for wheat. These payments are funded through the Commodity Credit Corporation and will be administered by the Farm Service Agency based on 2025 acreage reports. Eligible producers can expect payments to be issued by February 28, with a payment cap of \$155,000 per individual or entity.

Read the full USDA press release here:

<https://www.usda.gov/about-usda/news/press-releases/2025/12/31/usda-announces-commodity-payment-rates-farmer-bridge-assistance-program>

HARFORD COUNTY LANDOWNERS

# AG PRESERVATION SEMINAR

Explore the options for preserving your farmland & protecting your legacy



**THURSDAY**  
**JANUARY 29, 2026**  
**6 - 8 P.M.**

Harford County Ag Center  
3525 Conowingo Road, Street

**SATURDAY**  
**JANUARY 31, 2026**  
**9 - 11 A.M.**

Churchville Rec Center  
3023 Level Road, Churchville

**TUESDAY**  
**FEBRUARY 3, 2026**  
**6 - 8 P.M.**

Fallston Public Library  
1461 Fallston Road, Fallston

### TOPICS WILL INCLUDE:

- Background on land preservation in Harford County
- Receiving value for your land through conservation easements
- Recent updates to Harford's Ag program



BOB CASSILLY  
COUNTY EXECUTIVE

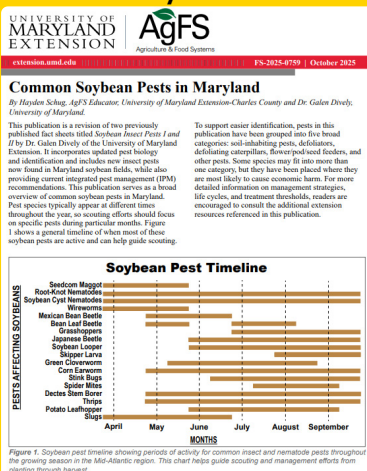
### QUESTIONS?

[klee@harfordcountymd.gov](mailto:klee@harfordcountymd.gov) or  
[jrwilson@harfordcountymd.gov](mailto:jrwilson@harfordcountymd.gov) | 410.638.3235



## New Fact Sheet: Common Soybean Pests in Maryland

A new UME Fact Sheet is available for download: *Common Soybean Pests in Maryland* (FS-2025-0759) authored by Hayden Schug and Galen Dively. Follow the [link](#) or contact the Extension office for a print copy.







## Harford County

# MID-WINTER AGRONOMY MEETING

### Tuesday, February 17, 2026 | 9:30 AM—2:30 PM

Grain farmers and ag professionals are encouraged to join University of Maryland Extension for this educational program focusing on production agronomy. **Doors open at 9:00 a.m.** and the program starts at **9:30 a.m.** Guest speakers include regional experts and University of Maryland faculty covering topics such as:

- Ag law and regulatory update
- Best practices for managing slugs
- Weed management updates
- Regional ag agency and agribusiness updates
- MDA pesticide and nutrient management updates
- Fertility research update on hay
- And more!

**Deer Creek Overlook**  
6 Cherry Hill Rd.  
Street, MD 21154

**\$12 registration** includes morning refreshments and a hot lunch. Registration is \$20 after February 3.

**RSVP** by calling (410) 638-3255, e-mail [akness@umd.edu](mailto:akness@umd.edu), or complete and return the registration form below.

*Topics satisfy requirements for Maryland pesticide and nutrient management renewal. Pennsylvania pesticide credits also available.*

Return form with payment to: **3525 Conowingo Rd, Suite 600, Street, MD 21154**



Name: \_\_\_\_\_

Phone: \_\_\_\_\_

Address: \_\_\_\_\_

Email: \_\_\_\_\_

\_\_\_\_\_

**Number attending:** \_\_\_\_\_ **× \$12 each = \$** \_\_\_\_\_ *Checks can be made payable to "HC EAC"*



## Welcome Rob Mehlman

Rob Mehlman joins the University of Maryland Extension as the Nutrient Management Advisor for Harford County

We are pleased to announce Rob Mehlman as our new Nutrient Management Advisor for Harford County. Many of you already know Rob from the private sector and he is eager to start writing plans. Below is a short bio and introduction from Rob:

I started out raising angus cattle participating in 4-H and junior associations then graduated Delaware Valley University with a B.S. in Animal Science and pursued managing Cattle Operations out of school. Deciding after leaving my last position and wanting to stay in Maryland, I started with Lebanon/Royster-Clark and pursued my CCA which also gave me my Nutrient Management Certification and I began writing plans with them. I then spent time with Southern States, Timac Agro, and Simplot Grower Solutions as a Crop Advisor working with farmers with their crop needs. My wife Eileen of over 30 years and I maintain a small herd of registered Hereford cattle in Darlington, Maryland. I also enjoy traveling and getting away to recharge.

Rob can be reached at (410) 638-3255 or [rmehlman@umd.edu](mailto:rmehlman@umd.edu).

**One additional note:** MDA has rearranged their regions and **Craig McSparran** is now the Regional Nutrient Management Specialist with MDA for Harford County (Emilee Smith moved to a different region). Craig can be reached at [craigj.mcsparran@maryland.gov](mailto:craigj.mcsparran@maryland.gov) or (410) 991-3114.

### Reminder: AIRs Due March 1

Your nutrient management Annual Implementation Report (AIR) is due March 1 to the Maryland Department of Agriculture (MDA). The green forms should be completed and **mailed** to the address on the form by March 1. Alternatively, you can complete your AIR online at Maryland [OneStop](#) and search for "2025 AIR." Two nutrient management CEUs will be offered to those that complete the form via OneStop. Questions regarding your AIR can be directed to Craig McSparran.

## Beginning Farmer Success Series

Register now for the Maryland Beginning Farmer Success Online Course



This course is designed for people in Maryland who are considering or are in the beginning stages of starting a farm as a business.

This 10-week course will be offered in an online format.

The class will meet on Tuesday evenings, from 7 to 8:30 p.m., from February 10 through April 14, 2026, online.

Students will complete at-your-own pace homework on the course website on [campus.extension.org](https://campus.extension.org).

Topics covered will include:

- business planning
- marketing
- crop production
- livestock husbandry
- soil health
- integrated pest management
- food safety
- regulations and certifications
- acquiring land and zoning
- specialty crops
- organic production

More detail about what will be covered can be found in the course syllabus: <https://bit.ly/45M4bHj>.

Course registration is \$60 plus Eventbrite fees. Two people from the same farm/family may attend the course under one registration.

Learn more and register here:

<https://go.umd.edu/BFSC2026> or contact Neith Little at [nlittle@umd.edu](mailto:nlittle@umd.edu) or (301) 226-7415.

Additional beginning farmer resources can be found on our website:

<https://extension.umd.edu/programs/agriculture-food-systems/program-areas/integrated-programs/beginning-farmer-success/>.



## Maryland Value-Added Producer Matching Grants Now Available From MARBIDCO

Grant encourages Maryland's agricultural producers to engage in value-added activities  
Reposted from [Morning Ag Clips](#)

The Maryland Agricultural and Resource-Based Industry Development Corporation (MARBIDCO) has announced a grant funding opportunity, the Maryland Value-Added Producer Matching Grant (MVAPMG), to encourage Maryland's agricultural producers to engage in value-added activities and pursue financial support from the U.S. Department of Agriculture's Value-Added Producer Grants Program (USDA-VAPG). The USDA-VAPG is a highly competitive nationwide grant program with approximately \$25 million available for distribution in 2026. The USDA-VAPG requires a matching funds contribution that is at least equal to the grant amount. Applicants to MARBIDCO's MVAPMG can receive up to 15% of the matching funds required.

The USDA [Value-Added Producer Grants](#) program helps farmers and ranchers generate new products, create marketing opportunities, and increase their incomes through value-added activities. To view the VAPG Grant Application Portal User Guide, [click here](#). Electronic applications will be accepted via the [VAPG application portal](#) until 1:00 p.m. Eastern Time on **April 15, 2026**. Additional information is available on [Grants.gov](#) or by contacting the state's USDA [Rural Development office](#).

Eligible applicants include: an agricultural producer, agricultural producer group, farmer or rancher cooperative, or majority-controlled producer-based [business venture](#) (all defined terms under federal regulations). In addition, applicants must be making a product that is "value-added." Grant funds can be used for planning (up to \$50,000) or working capital expenses (up to \$200,000) in accordance with USDA regulations. Planning grant funds can be used to pay a Qualified Consultant to conduct and develop a feasibility study, business plan or marketing plan associated with the value-added agricultural product. Working Capital grant funds can be used to pay eligible operational costs related to the value-added agricultural product.

Applicants seeking to receive MARBIDCO MVAPMG funds must apply to MARBIDCO at least two weeks before the federal deadline. The MARBIDCO MVAPMG electronic application deadline is 4:00 p.m. on April 1, 2026.

Applications received in the mail with a March 27, 2026, postmark will also be accepted. Applicants must attach a completed copy of their federal application form as part of the application submission, including all required attachments.

All MVAPMG applicants meeting the MARBIDCO requirements will receive a commitment letter of matching funds to be included with their federal applications. The MVAPMG commitment amount cannot exceed 15% of the required non-federal match, and it may be for a lesser amount depending on the quantity of MVAPMG applications that are received and the pool of available MARBIDCO funds. MVAPMG monetary awards will only be provided to those applicants who are successful in obtaining USDA-VAPG awards.

MVAPMG Conditions:

- Maximum Amount of Grant: \$7,500 for Planning Grants; \$25,000 for Working Capital Grants
- The maximum cumulative amount of grant funding a single applicant may receive from all MARBIDCO Core grant incentive programs is \$50,000.
- Disbursement of Funds: A commitment letter will be provided to qualified applicants approximately seven days in advance of the federal deadline. Funds will only be disbursed to applicants who are awarded the 2026 USDA Value-Added Producer Grants

Send Completed Applications to: MARBIDCO Programs, 1410 Forest Drive, Suite 21, Annapolis, MD 21403. Or send electronically to: [brawlings@marbidco.org](mailto:brawlings@marbidco.org).

Questions regarding the USDA-VAPG can be addressed to the Maryland/Delaware Office of [USDA-Rural Development](#) at (302) 857-3629 or visit the [USDA's website](#) for more information. Questions regarding the MARBIDCO matching grant may be addressed to Brittany Rawlings at [brawlings@marbidco.org](mailto:brawlings@marbidco.org).

Please visit the MARBIDCO website for more information and download the MVAPMG application form: <https://www.marbidco.org/maryland-value-added-producer-matching-grant-usda-option>.





## Maryland Farmers Market Conference

Maryland Department of Agriculture [press release](#)

The Maryland Department of Agriculture announced that registration is now open for the [2026 Maryland Farmers Market Conference](#).

The annual conference brings together local farmers' markets and farmers to share topics that will support and promote the success of farmers' markets across the state. The conference will be held on Tuesday, **March 10, from 8:30 a.m. to 3:30 p.m.** at the Maryland Department of Agriculture in Annapolis. Maryland Department of Agriculture Secretary Kevin Atticks will be the keynote speaker and will be on hand for a meet and greet with participants.

"Our farmers' markets are the heart of Maryland's communities, providing a direct link between farmers and the families they feed," said Maryland Department of Agriculture Secretary Kevin Atticks. "I'm looking forward to serving as this year's keynote speaker and sitting down with our market managers and producers. This conference is about giving our agricultural partners the practical tools they need to ensure 2026 is their most successful season yet."

Direct marketing farmers, farmers market managers, agricultural professionals, and local food supporters are invited to hear from leaders working in food access programs, current issues facing farmers markets, such as conflict resolution, value-added food regulations, and immigration and enforcement trends. The event will also feature a marketing panel where we'll hear about different strategies to promote your small farm or organization. Breakout sessions will allow participants to dive deeper into marketing, conflict resolution, and nutrient management plans.

Farmers Market Nutrition Program training and reauthorization will be available for all new and returning farmers participating in the program. This is an opportunity to complete required program authorization, ask questions, and ensure you are ready for the upcoming season.

Throughout the day, participating organizations will be available between sessions and during lunch to share resources and provide technical assistance. Maryland



Market Money, now a program of MDA, will also be on site to share information. In addition, farmers are also encouraged to bring their scales to be certified with the MDA Weights and Measures office on-site.

Tickets to the conference are \$35. Space is limited to the first 90 guests who reserve their ticket and send payment. Locally sourced breakfast pastries and lunch will be provided. Register for the conference at <https://www.velocitypayment.com/client/maryland/mda/farmersmarket/index.html>.

For questions, please reach out to Sara Servin at [sara.servin@maryland.gov](mailto:sara.servin@maryland.gov).

## Webinar: Corn Earworm in Sweet Corn

Virtual Webinar Thursday, February 19, 2:00-3:30PM

Our regional team (CEWIPM.org) has been working to improve management of corn earworm in sweet corn. This webinar will include talks focused on using Bt hybrids and using insecticides during silking for management.

### Presentations

*Bt Sweet Corn Hybrids: Efficacy, Pest Pressure, and Regional Monitoring Results* by Veronica Yurchak and Galen Dively

*Efficacy, Timing, and Safety Considerations for Silk Spray Insecticides* by Kelly Hamby, Jared Dyer, Dan Gilrein, David Owens, John Mahas, Brian Nault, Brian Currin, Tom Kuhar, and Kemper Sutton

Registration link:

<https://umd.zoom.us/meeting/register/ZxoBY8rkTbyWNTuQHq7zw#/registration>.





# AG NOTES

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## Dates to remember

**10 Feb.** Ag Tax Workshop. 1-3 PM. Central MD Research & Education Center. \$25. Register [online](#).

**10 Feb - 14 Apr.** Beginning Farmer Success Series. Online Tuesdays, 7-8:30 PM. \$60. Register online at <https://go.umd.edu/BFSC2026>.

**11 Feb.** Mid-Atlantic Women in Ag Conference. 9-3 PM. Chesapeake Bay Beach Club. Register [online](#) or call (410) 822-1244.

**12 Feb.** Western MD Fruit Meeting. 9-4 PM. Western MD Research & Education Center. \$40 (\$45 after Feb 5). Register [online](#) or call (301) 226-7579.

**16 Feb.** Office closed for Presidents' Day.

**17 Feb.** Harford County Mid-Winter Agronomy Meeting. 9:30-2:30 PM. Deer Creek Overlook. \$12 before Feb. 3, \$20 after. Call (410) 638-3255.

**25 Feb.** Nutrient Management Voucher Training. 10-12 PM. Harford County Extension Office. Free. Call (410) 638-3255 or email [akness@umd.edu](mailto:akness@umd.edu).

**26 Feb.** Precision Ag Technology Conference. Crown Plaza, Annapolis. Register [online](#) or call (301) 226-7400.

**12 Mar.** Private Applicator Pesticide Exam. 9-11 AM. Harford County Extension Office. Free. Register by calling (410) 638-3255 or email [akness@umd.edu](mailto:akness@umd.edu).

**12 Mar.** Private Applicator Recertification. 1-3 PM. Harford County Extension Office. Free. Register by calling (410) 638-3255 or email [akness@umd.edu](mailto:akness@umd.edu).

**February 2026**