University of Maryland Extension

Harford County
Agricultural Center
Suite 600
3525 Conowingo Rd.
Street, MD 21154
(410) 638-3255
M—F 8:00 a.m.—4:30 p.m.

Extension.umd.edu/harford-county facebook.com/HarfordAg

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Hello, Harford County!

Happy New Year! I hope 2021 was a good year for you and your family and I wish for an even better 2022. As we turn the calendar to 2022, we find ourselves continuing to deal with COVID-19. As of right now, our Extension programs continue to be offered inperson as well as virtual formats. We hope that we do not have to switch to all virtual again, but if we do, I will keep you updated.

As a reminder, don't forget to prepare for the 2022 growing season by getting all your necessary trainings and certifications up-todate. There are still plenty of training opportunities for pesticide credits, nutrient management vouchers, produce safety training, CCAs, or just general education. Many of these opportunities are found within this newsletter, but I encourage you to check out our full calendar of events on extension.umd.edu/ our website, programs/agriculture-food-systems. Here you will find a more comprehensive list of upcoming events and programs. Two local events that are rapidly approaching are the Central Maryland Vegetable Growers Meeting and the Harford County Mid-Winter Agronomy Meeting. Details for both meetings are found inside this newsletter.

January 2022

The Extension office will be closed on January 17 for Martin Luther King, Jr. Day.

Regarding pesticide applicator licensing; remember that even though you may have the credits necessary to renew your license, you must still pay MDA your \$7 renewal fee. You should have gotten an email and/or postcard from MDA with instructions on how to do this. If you didn't receive this correspondence, then call MDA Pesticide Regulation at (410) 841-5710. If you're using Paraquat/Gramoxone, be sure you have your paraquat training certificate. purchasing or applying paraquat must have this certificate. Training materials can be found at https://npsec.us/paraguat. If you cannot take the online training, let me know and I will arrange alternative training options.

Regarding nutrient management planning; don't forget to obtain updated soil samples and/or manure samples and get your information to your plan writer as soon as possible to ensure you have a valid Nutrient Management Plan for 2022. In our office, Patricia Hoopes is available for your plan writing needs.

We look forward to working with you again in 2022! Have a safe and Happy New Year.



Central MD Vegetable Growers Day

Commercial Vegetable Growers are invited to the 2022 Central Maryland Vegetable Growers Meeting on Thursday, January 27, 2022. We are excited to offer this meeting in-person again!

Topics will include:

- Blueberry Fertility
- Strawberry Disease Management
- Apple Rootstocks
- Management of Spider Mite and Thrips
- MDA updates
-and more!

This meeting will be held at Friendly Farm Restaurant, 17434 Foreston Rd., Upperco, MD 21155. **Presentations start at 8:30**

and end at 12:30 with Friendly Farms famous all-you-can-eat lunch. Cost to attend this meeting is \$28.00 if you pre-register or \$35.00 at the door.

This meeting serves as recertification for Maryland private pesticide applicators, Maryland nutrient voucher, and offers recertification credits for Pennsylvania pesticide applicators.

To register to attend or get more information call the University of Maryland Extension, Baltimore County Office at (410) 887-8090 or sign up on Eventbrite at https://2022veggieday.eventbrite.com.

Maryland Grape Growers Conference

Location: Online via Zoom

Cost: \$50-\$80. Price differs for early registration and members.

Topics to Include:

- Vineyard Site Selection
- Vineyard Economics
- Cultivars and Establishment Considerations

Understanding Vineyard Soils

Grapes Diseases

Spotted Lanternfly

Grower Panel

...and more!

Register: https://go.umd.edu/MGGA.



ENTRAL MARYLA

MEETING

GETABLE GROWERS

8:45-4:00 PM Online via Zoom





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.** Guest speakers include regional experts and University of Maryland faculty covering topics such as:

- Building a weed management program with limited options
- · Agriculture law and leasing update
- Slug management in corn and soybeans
- Research updates: the economics of fungicides on corn and soybeans
- Regional ag agency and agribusiness updates
- MDA pesticide and nutrient management updates

Deer Creek Overlook

6 Cherry Hill Rd. Street, MD 21154

\$12 registration includes morning refreshments and a hot lunch. Registration is \$20 after February 4.

RSVP by calling (410) 638-3255, e-mail 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:
			_
Numbe	er attending:	× \$12 each = \$	Checks can be made payable to "HC EAC"

January 26-27

12:30 PM-4:45 PM

Online via Zoom

Produce Safety Rule Training

The Produce Safety Rule (PSR) Grower Training Course is one way to satisfy the Food Safety Modernization
Act (FSMA) Produce Safety Rule requirement outlined in § 112.22(c) that requires 'At least one supervisor or responsible party for your farm must have successfully completed food safety training at least equivalent to that received under standardized curriculum recognized as adequate by the Food and Drug
Administration.'

Topics Include:

- On-Farm Readiness Reviews
- Worker Health, Hygiene, & Training

Soil Amendments

Wildlife and Land Use

 Postharvest Handling and Sanitation

...and more!

Cost: \$25.00

Register: https://www.eventbrite.com/e/january-2022-remote-produce-safety-rule-grower-training-tickets-

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Farm Well Water Quality Project and Survey

The University of Maryland will be conducting drinking well water educational programming for Maryland farms in 2022. We request your input by completing a short survey to provide Extension Educators more information about drinking water wells on farms in Maryland, and to develop education programming to assist farmers in ensuring safe, good quality drinking water. In addition, the project will be providing reduced cost well water testing for up to 75 farms that have wells of varied type and are located in varied regions of the state. We appreciate your time and feedback by completing this survey: https://ume.qualtrics.com/jfe/form/SV OuFvsZKANHrpVHO. Your personal identifiable information is strictly confidential. Thank you!

If you have any questions, please contact Andy Lazur: lazur@umd.edu | (301) 789-5256.

Delmarva Soil Summit

Join more than 200 agronomist to soak up the latest research and innovations to improve small and large scale farming operations on February 7th & 8th in Salisbury, MD.

Topics to include: soil health 101, a deep dive into cover crop management, measuring soil health, carbon sequestration, and much more!

The 2022 Delmarva Soil Summit offers options to attend either in person or virtually:

In-person attendees will have access to two days of keynote speakers and breakout sessions, small group clinics, a poster session, exhibitors and networking opportunities, along with access to all presentation recordings for a full year after the conference. Lunches, continental breakfasts and light fare at Monday evening's networking reception are included. (Hybrid Ticket)

Virtual attendees will have access to all keynote and breakout presentations, along with access to all presentation recordings for a full year after the conference.

Register here: https://viewstub.com/2022-Delmarva-Soil-Summit#



Estate Tax Limits Announced for 2022

Paul Goeringer, Agriculture Law Legal Specialist
University of Maryland

This article is not substitute for legal advice. Reposted from the Ag Risk Management Education Blog.

In November 2021, the <u>IRS announced</u> the revised federal estate tax and gift tax limits for 2022. The federal estate tax limit will rise from \$11.7 million in 2021 to \$12.06 million in 2022. The federal gift tax limit will jump from \$15,000 in 2021 (in effect since 2018), to \$16,000 in 2022. In Maryland, state estate tax limits will stay at \$5 million.

Federal Estate Taxes

For 2022, the federal estate tax limit increases to \$12.06 million for an individual and \$24.12 million for a couple. 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).

For example, a farm couple with a taxable estate of \$25 million passes away in 2022. The couple's heirs may be exempt up to \$24.12 million from federal estate taxes and only owe federal estate taxes on \$880,000. Since the federal estate tax rate is 40 percent, the heirs would owe \$352,000 in federal estate taxes.

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, and more on it is here.

Federal Gift Tax Limit

Federal tax law allows each taxpayer to gift up to \$16,000 per year to one individual without incurring federal gift taxes. The federal gift tax limit goes up to \$16,000 in 2022. This exemption is tied to inflation but can only increase to the nearest \$1,000 amount.

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. For a couple in Maryland, the state estate tax exemption is \$10 million. In 2018, the General Assembly allowed for 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 exempting up to the first \$5 million of qualified agricultural property from Maryland estate taxes. The agricultural property must remain in agriculture for the next ten years to be eligible. To learn more about this program, see Lynch, Goeringer, and Musser.

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 estate tax exemption or the 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 taxes on the inheritance. 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 members if the increases in the estate tax limits impact your plan. Although this change may not affect your succession plan, it gives you an opportunity to discuss other changes in the farming operation over the past year.

New "Micro Farm" Insurance Policy

USDA press release

Agricultural producers with small-scale farms who sell locally can now get simplified insurance coverage through a new policy designed for their needs. The U.S. Department of Agriculture (USDA) developed the new Micro Farm policy, which simplifies recordkeeping and covers post-production costs like washing and value-added products.

Micro Farm is offered through Whole-Farm Revenue Protection (WFRP) and is geared to local producers. Details include:

Eligibility: Micro Farm is available to producers who have a farm operation that earns an average allowable revenue of \$100,000 or less, or for carryover insureds, an average allowable revenue of \$125,000 or less. The increase in allowable revenue for a carry-over insured will allow for some farm growth in subsequent years before they become ineligible for the program. RMA's research showed that 85% of producers who sell locally reported they made less than \$75,000 in gross sales.

Coverage Levels: All coverage levels will be available to producers using *Micro Farm*. This will enable producers to purchase the 80% and 85% coverage levels without providing additional paperwork.

Underwriting and Recordkeeping

Requirements: *Micro Farm* minimizes underwriting and recordkeeping requirements, and producers will not have to report expenses and individual commodities.

Post-production Revenue: Producers can include post-production activities as revenue, such as washing and

packaging commodities or value-added products like jam.

Micro Farm is available for the 2022 crop year. Sales closing dates are Jan. 31, 2022, Feb. 28, 2022, or March 15, 2022, depending on the producer's county. Producers with crops insured under another crop insurance policy or a vertically integrated operation will not be eligible. This new policy derived from research directed by the 2018 Farm Bill, and it includes feedback from producers who grow for their local communities. See the full report.

Specialty and Organic Crops

The *Micro Farm* policy builds on other RMA efforts to better serve specialty and organic crop growers. This includes WFRP, which provides coverage for producers with larger operations that may not be eligible for Micro Farm. RMA recently made. RMA recently made improvements to WFRP as part of a broader set of new policies and expanded policies to assist specialty crop and organic producers.

More Information

Crop insurance is sold and delivered solely through private crop insurance agents. A list of crop insurance agents is available at all USDA Service Centers and online at the RMA Agent Locator. If you have difficulty finding an agent, contact your RMA Regional Office. Learn more about crop insurance and the modern farm safety net at rma.usda.gov.

Nutrient Management Planning

For those needing a nutrient management plan for the 2022 season, don't forget to get started sooner rather than later as the busy planning season will soon be upon us. Get your soil samples and/or manure samples ready and contact Tricia Hoopes to get started. (410) 638-3255 | phoopes@umd.edu.



Unable to attend our in-person winter production meetings? UME will be hosting several statewide virtual meetings. The meetings will serve as recertification for Maryland private pesticide applicators, Maryland nutrient voucher, and offer recertification credits for Pennsylvania and Delaware pesticide applicators.

Agronomy Meeting

February 3, 2022 | 10:00am-2:30pm

Register here: https://go.umd.edu/virtualgronomymeeting Register here: https://go.umd.edu/virtualfruitmeeting

Vegetable Grower Meeting

February 8, 2022 | 4:00pm-8:30pm

Register here: https://go.umd.edu/virtualvegetablemeeting

Fruit Grower Meeting

March 1, 2022 | 8:30am-1:00pm

Forage Conference

January 25 & 27 | 9:00am-12:15pm

Register here: http://go.umd.edu/

virtualforageconference

Forum: Managing Your Ag Business

Join Maryland Farm Bureau on January 13th, 2022 at the Howard County Fairgrounds starting at 9AM! Note the location has changed to the Dining Hall instead of the Annex Building.

Learn from one of the top experts in the country Dr. Alex White on how to manage your profits for your ag enterprise! Hear from other local farmers on how they're looking at managing their business for the future. Network with local farmers and businesses to

find solutions to make sure you stay at the top of your game for 2022! Registration is due by January 7th! Hurry fast as we are already filling up on available seats! Register online today by clicking here!

Organic Grain Mentorship Program

Are you interested in growing certified organic corn, soybeans, or other grains? Thinking about transitioning your farm or just a field or two to organic production? Then join this **FREE one-year program and receive mentorship** from an experienced organic farmer who has successfully transitioned many fields from conventional to organic production. Your mentor will be available to answer questions in real-time on topics ranging from equipment to buyers to weed control methods. Mentors in this program are currently experimenting with organic no-till and minimum tillage and are happy to share the lessons they've learned thus far. To sign up, email niamh@futureharvest.org.

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Great resources are just a clici



Back-issues can be found at: https://extension.umd.edu/locations/harford-county/agricultureand-nutrient-management

Suite 600 3525 Conowingo Rd. Street, MD 21154





Dates to remember

- **16 Jan.** Central MD Forage Conference. 9-3 PM. Middletown Volunteer Fire Co., Middletown. \$15-\$20. Register online at go.umd.edu/cmdforageconference.
- **22 & 24 Jan.** Urban Farmer Meeting. In-person and virtual options. \$7. Register online or call (410) 856-1850 x122.
- **26 Jan.** How to Write Your Own Nutrient Management Plan. 9:30 AM. \$30. Register by calling (301) 405-2465.
- **26-27 Jan.** FSMA Produce Safety Rule Training. 12:30-4:45 PM. Online via Zoom. \$25. Register online.
- 27 Jan. Central MD Vegetable Grower's Day. 8-1:30 PM. Friendly Farm Restaurant, Upperco. \$28. Register by calling (410) 887-8090.

- **01-03 Feb.** Mid-Atlantic Fruit & Vegetable Convention. Hershey, PA. https://www.mafvc.org/.
- **03 Feb.** Virtual Agronomy Meeting. 10-2:30 PM. Online via Zoom. Free. Register: go.umd.edu/ virtualagronomymeeting
- **08 Feb.** Virtual Vegetable Grower Meeting. 4-8:30 PM. Online via Zoom. Free. Register: go.umd.edu/ virtualvegetablemeeting
- 15 Feb. Harford County Mid-Winter Agronomy Meeting. Deer Creek Overlook, Street. \$12. Registration on page 3 or call (410)638-3255.

January 2022