



# U.P. Ag Connections

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## NEWS & VIEWS

By Frank Wardynski, MSU Extension Educator

### Ag for Tomorrow Conference set for March 6, 2012

You'll find an article written by Warren Schauer in this issue that explains MSU Extension's redesign and the Agriculture Institute Extension Educator's responsibilities in the Upper Peninsula. During the conclusion of the article, Warren points towards Michigan's Dashboard. The governor is watching two points which are clean water and economic strength, they are two critical issues for both the general population and agriculture. These are two logical issues that need to be addressed and we extension educators will be planning all of our programming efforts directed at these two initiatives. Our programs will be directed at improving water quality, increasing agriculture revenues, increasing business startups and increase employment through these startups and expansion of existing operations.

The Ag for tomorrow Conference will be conducted on March 6, 2012 and its focus will fall in line with these priorities. Program planning is well under way and I'm personally excited that we may have our best selection of classes for all types of farmers. The classes are truly designed to help improve the dashboard benchmarks in every sector of agriculture both large and small.

I am also very pleased that we will have Gary Sipiorski as our lunchtime keynote speaker. Gary graduated from University of Wisconsin at River Falls with a degree in Animal Science. Gary was in the feed industry with Ralston Purina and Purina Mills for eighteen years. Gary spent seventeen years with the Citizens State Bank of Loyal as an

agricultural loan officer and worked his way up to President and CEO where he serves on the Board of Directors. He graduated from the Graduate School of Banking in Austin, Texas. He chaired the Governor's Task Force on Growing Agriculture in Wisconsin. In January 2008 he was asked to be on the Advisory Council on Agriculture, Industry and Labor for the Federal Reserve Bank of Chicago. Gary joined the Vita Plus Corporation on October 1, 2008 a 350 employee owned nutrition firm based in Madison, Wisconsin. He is a meeting advisor for the Professional Dairy Producers of Wisconsin and writes for Hoard's Dairyman and many other agricultural publications. Gary has given many presentation in Wisconsin, the U.S. and internationally. Gary is an expert in the dairy industry on both the production and finance side of the business. He also is well versed in all agriculture sectors and will be addressing the importance of all agriculture enterprises in moving to build and expand agriculture here in the UP. I will be especially interested in hearing his experience serving as task force chair for growing agriculture in Wisconsin and lessons learned we can use in Michigan.

In the next issue we will have a one page flier with the class list and then the February issue will include the registration form. I think it's going to be a great and inclusive conference.

~Frank

### Table of Contents

- 2. -For Sale/ Wanted
- Delta County MSUE
- Forage Educational meeting in the U. P.
- Sheep and Goat Informational meeting for UP producers
- 3. -Bonus Depreciation for Tax Planning
- Annie's Project
- 4. -News from the U. P. State Fair Livestock Advisory Committee
- Do Fungicides Make Sense for Oats and Barley in Northern Michigan
- 5. -MSU Extension Redesign Update
- 6. -Direct Expensing for Farm Taxes
- Beginning Farmers Series
- 7. -Sponsors
- 8. -Calendar

## Market Report 11/18/2011

By Frank Wardynski, MSU Extension Educator

### Market Ready Prices

Choice Steers	\$110 - \$130	per 100 lbs.
Holstein Steers	\$ 98 - \$115	per 100 lbs.
Hogs	\$ 71 - \$ 82	per 100 lbs.
Lambs	\$160 - \$180	per 100 lbs.
Cull cows	\$ 60 - \$ 75	per 100 lbs.

### Breeding and Feeder Animals

Grade Holstein cows	\$1,250 - 1,600	per head
Grade Holstein bred heifers	\$1,000 - 1,500	per head
Deacon calves (MI. Market)	\$40-130	per 100 #

### "Farm Account"

Feed Prices across the U.P. (as of 11/18/2011)

	<u>Avg. \$/cwt</u>	<u>Avg. \$/ton</u>	<u>Price Range</u>
<b>Corn</b>	\$15.00	\$297.00	\$199-\$368
<b>Soymeal</b>	\$20.00	\$405.00	\$319-\$486
<b>Oats</b>	\$13.00	\$255.00	\$210-\$282
<b>Barley</b>	\$16.00	\$320.00	\$259-\$369

Average price/100 wt. for 1 ton lots

## Wanted & For Sale Listings

Personal ads will be removed monthly. We reserve the right to edit your ad. Free ads must be no more than 110 spaces. Please respect the space requirements. You can always purchase an ad if more space is required. Please call or email your ad no later than the 15th of each month. Call the Ontonagon County MSU Extension office at 906-884-4386 or email [msue66@msu.edu](mailto:msue66@msu.edu).

**For Sale:** 4 x 5 round bales mixed alfalfa hay. Pickford area. Earl Wilson 906-647-7971

**For Sale:** Mixed hay- 4' x 5' bales., good horse hay. \$20.00 a bale, west of Rock, MI Jim & Cheryl Berube 906-384-6766

**For Sale:** Registered springing Holstein heifers. MSU U.P. Research Center 906-439-5114

**Wanted to Buy:** Square hay baler in good condition. 906-284-3264

## Delta County MSUE Office Hours Reduced

The MSU Extension office of Delta County has limited office hours due to staffing reductions and budget cuts. We welcome you to drop in or call 9:00 a.m. thru 3:30 p.m. Eastern Time on Monday, Wednesday, and Friday. At other times, you may leave a message on the answering machine at 906-786-3032 or send an email to [msue21@msu.edu](mailto:msue21@msu.edu)

Extension educators are available Monday through Friday and may be able to meet with you if prior

arrangements are made. To contact an educator, call the office (786-3032) or please visit the MSUE website ([www.msue.msu.edu](http://www.msue.msu.edu)) and use the Find an Expert link near the bottom of web page to locate an educator by area of specialization, geographic coverage area or by name.

You may also call the MSU Extension toll-free number at 1-888-MSUE4MI [1-888-678-3464] to contact other county MSU Extension offices or the MSUE Gardening hotline.

## Forage Educational Meetings in the UP Region

By: Dr. Doo-Hong Min, MSU Extension Forage Specialist

Locations, dates and times for winter forage program meetings for both dairy and beef; January 9th, 2012, Bruce Crossing, Twilly's (906-827-3360) 13909 US Hwy. 45, 2:00 – 4:00 pm; January 11th Escanaba, Delta County MSU Extension Office, 6:00 - 8:00 pm; January 16th Sault Ste. Marie, Bruce Township Hall, 6:00 – 8:00 pm; January 18th Stephenson, Menominee MSU Extension Office, 6:00 - 8:00 pm central time.

For more information, contact Dr. Doo-Hong Min, MSU Extension Forage Specialist at 906-439-5188 or the hosting county office.

## Sheep and Goat informational meeting for UP producers

By Frank Wardynski

Current prices for sheep and goats are at an all-time high reflecting strong demand and a short supply. The Upper Peninsula is in a good position for efficient production of sheep and goats given its forage resources. Come learn about this opportunity and about key management issues in sheep and goat production in a 2 hour informational meeting with MSU small ruminant specialist, Dr. Richard Ehrhardt.

There will be an open forum for questions along with specific topics that include: Current developments in parasite management and chronic disease control; Accelerated production, Is it a good fit for your farm?

Meetings will be conducted at the Kinross township hall on January 20, 2012 at 6:30pm and at the MSU Research Station in Chatham on January 21, 2012 at 10:00am. Information for pre-registration will be forthcoming in the next newsletter.

**SAVE THIS DATE!**  
**2012 Agriculture  
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Conference  
March 6, 2012  
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## Bonus Depreciation for Tax Planning

By: Warren Schauer, Business Management Educator and  
Larry Borton, MSU TelFarm

When deciding how much depreciation to use this year for tax planning, taxpayers have direct expensing up to \$500,000 of qualified property, regular depreciation and bonus or special, first year depreciation. Bonus depreciation is an additional amount of tax deductible expense that is awarded above and beyond what would normally be available as depreciation. Bonus depreciation is always taken in the first year that the depreciable item is placed in service. In fact, bonus depreciation is required to be taken unless a taxpayer elects out of it.

Congress passed legislation in September of 2010 that reinstated 100% bonus depreciation for 2011. For the 2012 calendar year bonus depreciation returns to 50%.

To qualify, the property must be property to which Modified Accelerated Cost Recovery System (MACRS) applies with an applicable recovery period of 20 years or less. MACRS is the current depreciation system used for federal taxes. Examples of this kind of property are farm buildings, machinery, livestock, trucks, tile, and single purpose agricultural or horticultural structures. The property also must have original use commence prior to Jan. 1, 2012. It can be taken on new property only. Therefore used farm machinery would not qualify.

For example if a farmer purchases a new tractor or builds a new machine shed for \$100,000. The total bonus depreciation taken as an expense on the schedule F would be \$100,000.

Of course, if the taxpayer uses the 100% bonus depreciation on certain property they are not allowed to take any more depreciation expense for that item. Consequently, they won't be able to take depreciation expense for that property in future years even if it still is in use.

Keep in mind for a building it needs to be built and available for use by the end of the year. Purchasing the building materials and having them on the farm does not qualify. Similarly with a tractor, if a farmer paid for the machine and it is sitting on the dealer's lot it would not qualify.

Property that is required to be depreciated under the alternate depreciation system (ADS), including farmers with fruit trees or vineyards who elected out of the uniform capitalization rules, are not eligible for bonus depreciation.

There is no phase out based on qualified property placed into service like there is for direct expensing (section 179 first year expensing). There is also no business income limitation.

Automobiles used 100% for business purposes can take an extra \$8,000 of additional or bonus depreciation and do not take the 50% of purchased cost.

As stated before bonus depreciation is required to be

taken unless a taxpayer elects out of it. Election out of it can be taken for all property or property by class (3, 5, 7, 10, 15, or 20 year property) but everything within a class must be treated the same.

Bonus depreciation is taken on the carryover basis from traded-in property so the total cost can be taken. So if a farmer traded in an old tractor for a new tractor, the total cost of the new tractor would qualify for bonus depreciation not just the amount paid to boot.

As always it is a good idea to discuss this with the appropriate tax advisor.

For more information please contact:  
Warren Schauer, or Larry Borton at: 906-786-3032  
Email: [schauer@anr.msu.edu](mailto:schauer@anr.msu.edu)

For past U.P. Ag Connection issues visit-<http://www.agbioresearch.msu.edu/uprc/newsletter.html>

## Annie's Project

By: Warren L. Schauer, Business Management Educator

Annie's Project Geared to Farm Women's Needs - Getting a grip on today's agriculture technology and becoming an effective farm business partner is the focus of Annie's Project. Annie's Project, is based on the experiences of a farm wife who spent her lifetime learning how to be an involved business partner with her farm husband. Together they did great things, but it wasn't easy. Annie's project takes life experiences and share's it with farmwomen living and working in a complex dynamic, evolving business environment. Annie's project is designed to empower farmwomen to manage information systems used in critical decision making processes and to build local networks throughout the state. This program had been successfully conducted in 26 states.

In the class, farm women receive training in the areas of financial records, production records, marketing plans and risk management, communication, legal regulation and records and human resources. This women's empowerment program will be offered on six consecutive Tuesday evening sessions beginning February 7, 2012 in Sault Ste. Marie.

The cost is \$50 per person and class size is limited to the first 20 paid registrants. Registrations will be accepted beginning December 15. For registration brochures, questions or more information contact MSU Extension of Delta County at 786-3032 or [schauer@msu.edu](mailto:schauer@msu.edu). The registration brochure will also be available on December 14 on the web at [www.msue.msu.edu/delta](http://www.msue.msu.edu/delta) look under upcoming events. More general information about the Annie's program can be found at <http://www.extension.iastate.edu/annie/>.

## **News from the U.P. State Fair Livestock Advisory Committee**

The Upper Peninsula State Fair Livestock Advisory Committee recently approved the following changes for the 2012 Upper Peninsula State Fair:

- ▶ The age of junior market livestock exhibitors will be lowered to nine years of age to enter in the junior steer class. Fair age is the exhibitor's age on January 1 of the year of the fair.
- ▶ The Dairy Cattle Show will be changed to a one-day show in 2012.
- ▶ BVD-PI testing will continue to be required of all dairy and beef cattle (both market and breeding stock) at the 2012 fair.

Tom Klink, Upper Peninsula State Fair Livestock Supervisor, retired September 23, 2011 after more than ten years of service. Tom was instrumental in coordinating all livestock shows during the fair and developing new programs, such as the Market Goat Show and Sale in 2011. A description of the livestock supervisor position may be obtained from Sandy Groleau, Exhibitor's Manager. Letters of interest in the position will be accepted until December 1, 2011 and should be submitted to the Upper Peninsula State Fair/Delta County Chamber of Commerce, 230 Ludington Street, Escanaba, MI 49829.

For additional information about any of the livestock shows, please contact Sandy Groleau, Exhibitor's Manager, at 906-384-6898.

## **Do Fungicides Make Sense for Oats and Barley in Northern Michigan?**

Farmers are interested, and MSU personnel are trying to find out.

By: Jim Isleib, U.P. Crop Production Educator

Oats and barley continue to be important feed, rotation and cash crops in Michigan, with 30,000 acres of oats and 8,000 acres of barley harvested state-wide in 2011.

Current, strong commodity prices may encourage farmers in areas not well-adapted to corn and soybean production to consider producing more small grains as cash crops.

Oat acreage planted in 2011 decreased about 50% in Michigan from 2010, presumably due to the economic opportunities presented by higher value cash crops. Oats and barley, as well as wheat, are of special interest in the northern areas of Michigan where cropping opportunities are limited by climate and soils.

A field trial to assess yield impact of using fungicides on oats and barley was conducted in 2011 at the MSU U.P. Research Center in Chatham. Excel oat plots were sprayed with Twinline and Caramba fungicides at a growth stage of Feekes 10.3 (heads mostly emerged). Rasmussen barley plots were sprayed at Feekes 10.4 with Twinline, Prosaro and Caramba fungicides. Unsprayed plots were also included. Visual ratings of disease on flag leaves were taken twice later in the growing season. Average yields of the plots were excellent, with oats averaging 109 bushels per acre and barley averaging 65 bushels per acre.

Weather played a role in the outcome of the trial. From planting date to harvest, 65% of the days were above average temperature. GDD42 accumulation for the period of July 10 through August 22 (harvest) totaled 1177, compared to the 6 year average of 1073 (including 2011). Total rainfall from planting to harvest was down 1.28 inches from the 6-year average. Rainfall from June 23, 2011 through August 22, 2011 was down a whopping 2.69 inches, compared to the 6-year average. Generally, despite a cold, wet spring, the weather was warm and very dry, especially in the later stages of barley and oat development. This environment did not encourage development of fungal disease.

Once all the plot yields were recorded and analyzed, it became clear that there were no statistical differences between sprayed and unsprayed plots.

Results of this one-year trial did not show any yield benefit from spraying fungicides on oats and barley after head emergence. The growing conditions for the trial, while excellent for oat and barley production, were not favorable for disease development. Typically, crop trials need to be conducted over multiple years to be meaningful, and this one is a case-in-point. The hot, dry weather during July and August in Chatham was great for oats and barley, suppressing fungal disease development. Fungal disease may be more prevalent during a more "normal" year. Plans are underway to repeat the trial in 2012.

A complete report can be viewed at [http://www.msue.msu.edu/objects/content\\_revision/download.cfm/item\\_id.612393/workspace\\_id.26697/2011%20MSUE%20Barley%20&%20Oat%20Fungicide%20Trial.pdf](http://www.msue.msu.edu/objects/content_revision/download.cfm/item_id.612393/workspace_id.26697/2011%20MSUE%20Barley%20&%20Oat%20Fungicide%20Trial.pdf)

For more information, contact Jim Isleib, MSU Extension educator at 906-387-2530 or [isleibj@anr.msu.edu](mailto:isleibj@anr.msu.edu).

## MSU Extension Redesign Update

By Warren Schauer, Extension Business Management Educator

MSU Extension has been undergoing a redesign process that started over a year ago. There are six main principles driving the redesign. Four of them that impact the delivery of MSU Extension programs to the Upper Peninsula agricultural industry include:

- Reduce administrative overhead
- More focused and specialized programs
- Adoption of emerging technologies
- Enhanced accountability

More specific information on the redesign can be found at the MSU Extension website ([msue.msu.edu](http://msue.msu.edu)) type "Shaping Michigan's Future" in the "search this site" box in the upper right side of the web page.

In regards to "Reduced Administration" all County Extension Directors & Regional Director Positions were eliminated. Most former County Extension Directors moved into fulltime programming roles as Extension Educators or a fulltime administrator role as District Coordinator.

There are now two districts in the Upper Peninsula administered by two District Coordinators. They are responsible for working with County Boards of Commissioners on MSU Extension County budgets and over all administrative duties in their respective counties.

District 1 consists of nine counties starting with Menominee and Marquette and west. The District Coordinator is Mike Erdman (former Menominee County Extension Director).

District 2 consists of six counties starting with Delta and Alger and east. The District Coordinator is Jim Lucas (former Chippewa County Extension Director).

Each district has a District Extension Advisory Council that helps to advise the District Coordinator. MSU Extension and AgBioResearch State Council also serve in an advisory capacity at the state level.

Memorandum of Agreements (MOA) now serves as a standardized budgeting format with regards to local county financial support of MSU Extension.

**More Focused and Specialized Programs**-All MSU Extension programming will be conducted within four institutes. Those are:

- Health and Nutrition Institute (example programs: food safety, parenting education, nutrition education)
- Greening Michigan Institute (example programs: land use, local food systems, bioenergy, public policy, leadership, forestry & natural resource education)
- Children & Youth Institute (example programs: 4-H, youth entrepreneurship, school programming)
- Agriculture and Agribusiness Institute (Agricultural Programming)

Each Extension Educator within the Agriculture and Agribusiness Institute has a program delivery geographic area and statewide subject matter responsibilities.

There are four Agriculture and Agribusiness Institute Extension staff located in the Upper Peninsula plus one downstate staff person that has part of the Eastern U.P. for a

program delivery geographic area. They are:

- Dr. Doo-Hong Min- 906-439-5188, [mind@anr.msu.edu](mailto:mind@anr.msu.edu) (50% Extension 50% Research)-Program delivery area is the Upper Peninsula. Statewide subject matter responsibility is in forages and bioenergy crops.

- Frank Wardynski-906-884-4386, [wardynsk@anr.msu.edu](mailto:wardynsk@anr.msu.edu) (former Ontonagon County Extension Director)-Statewide subject matter responsibility is in dairy and beef production. Program delivery area for dairy is Alger and Schoolcraft counties and west and for livestock production the entire Upper Peninsula.

- Jim Isleib-906-387-2530, [isleibj@anr.msu.edu](mailto:isleibj@anr.msu.edu) (former Alger County Extension Director) - Program delivery area for crop production in the Upper Peninsula. Statewide subject matter responsibility is in crop diseases.

-Warren Schauer-906-786-3032, [schauer@anr.msu.edu](mailto:schauer@anr.msu.edu) is a Business Management Educator for agriculture. Program delivery area is the Upper Peninsula. Statewide subject matter responsibility is in risk management (example: Annie's Project)

-Stan Moore-231-533-8818, [moorest@msu.edu](mailto:moorest@msu.edu) (former Antrim County Extension Director located in Bellaire) Program delivery area is Luce, Mackinac, & Chippewa Counties for dairy production in addition to many counties downstate. Statewide subject matter responsibility is agricultural labor.

**Adoption of Emerging Technologies**--Farmers and others interested in agriculture now have access to the newest information and research from Michigan State University Extension (MSUE) in one convenient, online location. MSU Extension News for Agriculture is a farmer's go-to source for the most recent and relevant information. MSU Extension News features pertinent articles from more than 160 MSUE expert contributors throughout the state, submitted in a variety of categories, including animal agriculture, plant-based agriculture, the bio-economy, business, home and garden, and organic agriculture. The web site is [www.news.msue.msu.edu](http://www.news.msue.msu.edu).

More and more Extension programming will be done via webinars. This allows clientele to have access to MSU Extension experts across the state. You can also contact any Extension staff by using the "Find an Expert" link near the bottom of the [www.msue.msu.edu](http://www.msue.msu.edu) web page.

**Enhanced Accountability** - Michigan's dashboards were proposed by Governor Rick Snyder to provide a quick assessment of the state's performance. The MSU Extension Agriculture and Agribusiness Institute educational program endeavors to have impact in two of the dashboard areas. They are 1. clean and safe water and 2. economic strength. The evaluation and assessment tools that MSU Extension conducts will measure those impacts. We would appreciate your support in responding to our survey tools to help in this assessment.

MSU Extension has received a 20% reduction in state funding this past year as well as reduced resources from other sources. This has resulted in staff reductions across the state in all areas of MSU Extension including Extension Educators, program associates, and campus staff.

## Direct Expensing for Farm Taxes

By: Warren Schauer, Business Management Educator and Larry Borton

An option for decreasing net farm profit in a year of higher income is to use direct expensing. This decision can be made after the end of the tax or calendar year and before filing.

First-year Direct Expensing (Section 179) is an election in IRS code that allows businesses like farms to deduct the cost of capital purchases as a tax deductible expense. In 2011 up to \$500,000 of personal property capital purchases may be direct expensed if placed in service by the end of the year.

In most cases the capital purchases that qualify are personal property used more than 50% of the time in the business. The property may be new or used. Examples of eligible property include farm machinery, breeding livestock, grain bins, and other single purpose agriculture or horticultural structures. In addition, off-the-shelf computer software is currently eligible property. Single purpose structures do not include farm shops or general purpose farm buildings.

There are several limitations that apply for direct expensing. If the farm business purchases and places into service over \$2 million dollars' worth of qualifying property then the \$500,000 limit is reduced dollar for dollar. For example if a farm buys \$2,125,000 worth of equipment then the amount of First-year Direct Expensing (Section 179) allowed is limited to \$375,000. If the business purchases \$2,500,000 or more in 2011 then no direct expensing is allowed.

The amount is also limited to the combined taxable income before the deduction derived from the active conduct of all trades or businesses. Section 1231 gains and losses reported on form 4797 such as sales of breeding livestock and machinery are taxable income as well as wages. So for example, if a farm bought \$300,000 of farm machinery and the net farm income is \$125,000 the First-year Direct Expensing is limited to \$125,000. The amount disallowed by this business taxable income limitation can be carried forward against future capital purchases.

Also keep in mind in any year that the asset ceases to be used more than 50% in the active conduct of a trade or business, a portion of the expensed amount is recaptured.

The determination of whether the mid-quarter convention applies due to purchases made in the fourth quarter of the tax year is made after any direct expense deduction and reduction of depreciable basis for credits.

The carryover basis from traded-in property is not

eligible for direct expensing, only the extra or boot can be direct expensed. Boot is the cash and/or loans that are used to purchase the asset in addition to the value of the equipment traded for another piece of equipment. So if a farmer traded in an old tractor for a new tractor, only the amount paid to dealer beyond the value of the trade-in would qualify for direct expensing. In addition, large SUVs more than 6,000 pounds Gross Vehicle Weight Rating or not more than 14,000 pounds are limited to \$25,000 in direct expensing. A business can direct expense a portion of an item and then use regular depreciation on the remaining amount.

Of course, if the taxpayer direct expenses 100% of an item then there is no more depreciation left to expense in future years on that piece even if it still is in use. For tax years beginning in 2012, maximum direct expensing is \$125,000 indexed for inflation with phaseout starting at \$500,000 of qualified property placed in service. In 2013 maximum is \$25,000 with phaseout starting at \$200,000. It is possible that Congress could increase this amount prior to 2013.

Remember it is always a good idea to review any elections with your tax advisor.

For more information contact: Warren Schauer, Business Management Educator and Larry Borton, MSU TelFarm  
Email address: schauer@anr.msu.edu 906-786-3032

## Beginning Farmer Series

There will be a four session educational program series for beginning farmers and for others wanting to try a new agricultural enterprise. This program is sponsored by MSU Extension. The four main topics are

1. Farming as a Business (Business Basics for Agriculture),
2. Plant Enterprises,
3. Animal Enterprises, and
4. Small Farm Machinery.

The program will be offered in the Eastern Upper Peninsula on Thursdays, Jan 26, Feb 9, 23 and March 15, 2012. It will be in the Central UP on Wednesdays, Jan 25, Feb 8, 22, and March 14. It will be in the Western UP on Tuesdays, Jan 24, Feb 7, 21, and March 13. These will also be offered via webinar in April.

More details will be available at a later time at the website [www.msue.msu.edu/alger](http://www.msue.msu.edu/alger). For more information contact Jim Isleib, MSU Extension of Alger County at 906-387-2530, 1-888-678-3464 (extension for Alger Co. is 25437), or email [isleibj@anr.msu.edu](mailto:isleibj@anr.msu.edu).

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***Meetings & Events Calendar***

**December**

- 1 Noninsured Crop Disaster Assistance Program (NAP) Insurance Deadline: Honey & Maple Sap
- 2 Pesticide Applicator ‘core manual’ review and MDA testing 9 am-2 pm, \$5 registration fee. MDA tests at Alger County MSUE Contact 906-387-2530 or msue.alger@county.msu.edu
- 2 Feeder Cattle Sale: UPI, St Louis
- 5 Calf Care School, Island Resort and Casino, Harris \$35-contact Frank Wardynski at 906-884-4386 email: wardynsk@anr.msu.edu.
- 3 Feeder Cattle Sale: Clare County Livestock, Clare
- 9 Feeder Cattle Sale: N MI Livestock, Gaylord
- 20 Calf Care School, Cheboygan Public Library, Cheboygan \$35-contact Stan Moore at (231) 533-8818 email: moorest@anr.msu.edu.

**January**

- 9 Forage Educational Meeting: Bruce Crossing, Twilly’s (906-827-3360) 13909 US Hwy. 45, 2:00-4:00 pm contact Dr. Doo-Hong Min, MSU Extension Forage Specialist at 906-439-5188 or the hosting county office.
- 11 Forage Educational Meeting: Escanaba, Delta County MSU Extension Office, 6:00-8:00 pm contact Dr. Doo-Hong Min, MSU Extension Forage Specialist at 906-439-5188 or the hosting county office.
- 16 Forage Educational Meeting: Sault Ste. Marie, Bruce Township Hall, 6:00-8:00 pm, contact Dr. Doo-Hong Min, MSU Extension Forage Specialist at 906-439-5188 or the hosting county office.
- 18 Forage Educational Meeting: Stephenson, Menominee MSU Extension Office, 6:00-8:00 pm central time. contact Dr. Doo-Hong Min, MSU Extension Forage Specialist at 906-439-5188 or the hosting county office.
- 24 Beginning Farmer Series-7:00-9:00 pm Bruce Crossing, Twilly’s (906-827-3360) 13909 US Hwy. 45. Participation fee will apply

**SNOWBIRDS:** Please remember to give us your forwarding address or place your newsletter on hold while you are away. Call the Ontonagon County MSU Extension office 906-884-4386. THANK YOU!

**U.P. Agriculture Connections**

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