

NEWSLETTER

HOWARD COUNTY FARM BUREAU

VOL. 14, NO. 5

NOVEMBER, 2005

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Congratulations to Rebecca Hamilton, 2005 Miss Howard County Farm Bureau and 2005 Miss Maryland Agriculture. On Sunday afternoon, August 7, 2005, during the 60th Annual Howard County Fair, Ms. Emma Bullock, 2004 Miss Howard County Farm Bureau, tearfully carried out her last official act by crowning **Ms. Rebecca Hamilton** as the 2005 Miss Howard County Farm Bureau. Also crowned were **Julie Robey** as 2nd Runner-up and **Katherine Robinson** as the 1st Runner-up.

Following her local success, Rebecca represented Howard County at the two-day Miss Maryland Agriculture Contest held at the State Fair in Timonium. On Friday evening, August 26th, 2005 in front of a cheering crowd in the Cow Palace, **Rebecca Hamilton was also named the 2005 Miss Maryland Agriculture**, a great honor for both Rebecca and for Howard County.

Sixteen year old Rebecca Hamilton lives on a 5-acre farmette in Woodbine with her parents, Martin and JoAnn Hamilton, where she raises a small herd of Shorthorn cattle, as well as her 4-H market lambs, pigs, and steer. Currently a junior at Glenelg High School, Rebecca is a member of the Howard County 4-H Beef Club and a junior leader in the Howard County 4-H Clover Club. She was recently honored by being inducted into the 4-H All-Stars. Rebecca serves on the Maryland State Fair Junior Fair Board. She is President of the Maryland Junior Shorthorn Association and Historian of the Maryland Junior Angus Association.

The Howard County Farm Bureau Women, who sponsored the county contest, congratulate Rebecca and the other contestants on such a successful year. Everyone is already looking forward to the 2006 Miss Howard County Farm Bureau Contest, as well as the brand new Little Miss Howard County Farm Bureau Contest, co-sponsored by the Young Farmers.

This year's Howard County contest featured seven contenders, the largest 2005 competition in the state. In addition to Ms. Hamilton and the two runners-up, the other young ladies who did an excellent job preparing for



Rebecca Hamilton, center, flanked by Julie Robey, 2nd runner-up, at left, and Katherine Robinson, 1st runner-up, on the right.

and competing for the coveted title of 2005 Miss Howard County Farm Bureau were **Courtney Alexander, Alexandra Barnard, Meredith Evans and Brooke Hartner**. The seven contestants completed their written applications and their individual interviews on Sunday morning, rode on a float in the opening day parade, and then presented themselves in the public speaking portion of the contest at 3:00 pm in the main show ring..

Another special feature this year in celebration of the 60th Anniversary of the Howard County Fair was an invitation for past Howard County Farm Queens to attend the contest and a reception afterward. The Farm Bureau Women were honored to welcome so many of the past

Farm Queens to this popular event. It was an honor especially to welcome and interview Howard County's very first Farm Queen, Mrs. Mary Jane Rippeon Sullivan who reigned over the Fair in 1946.

— Jennifer Crivelli, co-chair.
Miss Howard County Farm Bureau Contest

Important Reminder! The Howard County Farm Bureau Annual Banquet will be held on the evening of Thursday, November 10, 2005 at 7:00 p.m. in the Lisbon Volunteer Fire Department Social Hall. Following the fried chicken and roast beef dinner, there will be a brief meeting at which time an election of officers for 2006 will be held. The MFB Gold Star Awards will also be presented. Reservations are due to Merhlyn Barnes by **November 2**. If the mail won't make it in time, then you can call her at (410) 489-7987 (work) or (410) 489-4465 (home)!!

Please mark **November 10** on your calendar and make plans to attend this very important annual meeting.

Howard County Agri-Business Breakfast. The next Howard County Agri-Business Breakfast is scheduled for **8:00 a.m. on Thursday, November 10, 2005** in the Dining Hall at the Howard County Fair Grounds. Mark your calendars now and plan to join us.

Our guest speaker will be Mr. Ross Peddicord whose topic will be "An Inside Look at Starting a New State Magazine for Maryland". Mr. Peddicord is publisher and Vice President of Advertising & Marketing for *Maryland Life Magazine*. He is a native Howard Countian who grew up on a dairy farm near Long Corner. For nearly 40 years he was a regular exhibitor at the Howard County Fair showing Ayrshire dairy cattle as a young 4-Her and participating later as a horse breeder in the Thoroughbred horse division. He is a former award-winning reporter for the Baltimore Sun and now lives in Frederick.

Mr. Peddicord, one of three publishers, details how three diverse individuals from different backgrounds came together after two years of research and 45 days of fundraising, to publish the first statewide general interest/lifestyle magazine in nearly a decade that showcases the state of Maryland. Much of this success has been accomplished by applying the 4-H motto: "Learn by Doing!"

Don't miss this informative and interesting program. Bring your spouse, and/or a friend. Enjoy the food, the fellowship and the lively exchange of information. Breakfast will be served at 8:00 am and the program begins at 8:30 am.

Please RSVP by noon, Tuesday, November 8, by calling either Charlotte Mullinix, at (410) 489-4510 or Martha Clark at (410) 531-3455. The cost of the breakfast is \$8.00 per person, payable at the door.

The formal part of the program is expected to conclude by 9:00 a.m., but you may stay longer if you wish. We look forward to greeting you on **November 10** at the next Howard County Agri-Business Breakfast.

Farm Bureau President's Message. Maryland Farm Bureau is happy to announce the hiring of an administrator, Mr. Hollingsworth. He comes to us from Indiana where he has worked for the Indiana Farm Bureau for a number of years, and where he was second in command. The executive committee was very impressed with his qualifications. They think that he will make an outstanding administrator. He will come aboard in November. We all look forward to meeting him shortly.

This time of year your Farm Bureau is working on various farm policies. If anyone has a resolution to present, please call me at (410) 442-2679. Items that will be on the agenda this year include land use, estate taxes, and the upcoming Farm Policy Bill, among others.

The Bush Administration would like to cut farm subsidies to help pay for various disaster spending. The farm community is divided over the benefits of farm subsidies. Some of us believe that they keep enough farmers in business to ensure a perpetual surplus and low farm commodity prices.

Does anyone out there have ideas for speakers for our Howard County Farm Bureau Breakfast gatherings? Suggestions would be greatly appreciated.

Have a good and safe harvest and a blessed Thanksgiving.

— J. Philip Jones, President
Howard County Farm Bureau

New Howard County 4-H and Youth Educator Appointed. I would like to take this opportunity to introduce myself to those of you who do not know me. My name is Sheryl (Bennett) Burdette and I am a Howard County native. My family has been involved in the agriculture community as well as the 4-H program for many years. On September 26, 2005 I officially became the Howard County Extension 4-H and Youth Development Educator, filling the position vacated by Martin Hamilton who retired last December. I am very excited and honored to now be officially working with a program that has played such an important role in my life. I recognize the importance of The Howard County Farm Bureau's role in the agriculture community and I look forward to working

closely with your organization. I can be reached at sherylb@umd.edu or (410) 313-1912.

Farms Never To Be Forgotten is a well-written, beautifully painted and photographed, full-color 80-page book that I am sure many Howard County residents, both past and present, will want to add to their personal libraries and perhaps add to their holiday gift list. The book is based on a collection of oil paintings of numerous disappearing Howard County farms by local artist Shyami Codippily (a.k.a. Murphy). Shyami's collection of original paintings are also entitled "Farms Never To Be Forgotten."

The book presents the reader with a glimpse into Howard County's changing pastoral landscape. It includes a Foreword by Delegate Gail Bates and full-color photos of the paintings and farms, as it brings to life some of the history and personal stories of the farms and their owners in Western Howard County. There is a little lesson in Art to help the reader interpret each painting, and the author's personal poetry and heartfelt feelings of each landscape. Shyami was the featured speaker at the Gudelsky Environmental Center on Sept. 17th, and The Business Women's Network on Sept. 21st.

The language is easy enough for a 4th - grader, and for those who find reading "dull", the poetry is in boxes, and titles and final thoughts on each page are in color. To those who find facts "fascinating", there is plenty. Each farm has a little bit of history attached to it. There are key Howard County economic statistics and an article by Ginger Myers of the Howard County Economic Development Authority on the county's farming heritage.

The book retails for \$16.95, and the first 150 arrived in time for Farm-City Celebrations, which commenced on September 17th at Mt. Pleasant's Gudelsky Environmental Center on Rte. 99, Woodstock, MD. The rest of the limited edition were scheduled to arrive by mid-October and will be sold at Barnes & Noble, Borders and various establishments. You may order directly from the author by calling her at (410) 489-2875. Special discounts are available for schools and large orders.

The first International Exhibition of Shyami's oil paintings of "Farms Never To Be Forgotten" was held at the new Gudelsky Environmental Center from September 17th through September 30th, to coincide with Farm City Celebrations. The collection traveled to Barnes & Noble, Ellicott City for the month of October; then to the Creative Partners Gallery at 4600 East-West Highway in Bethesda on November 12th; and to the Yellow Barn Gallery in Glen Echo, MD from November 25th – 27th. If interested in purchasing any of the framed oil paintings themselves, prices range from \$1,500 to \$7,500.

Shyami, a local Howard County resident, is Internationally recognized in the world of Art. She has been painting since the age of 3, and won her first International award at the age of 12. Her most recent International participation was at the World Bank, Washington, D.C., 2005 in their juried exhibition entitled "Landscapes of Expression". Her current body of work is a culmination of her artistic career and her Howard County experiences while working for the Tourism Council, the Department of Recreation & Parks, and the Department of Citizen Services. She chose to paint these farms because they are rapidly disappearing. Her painting "What Did She Find?", a depiction of the dairy barns at the University of Maryland College Park, is now the home of Comcast Stadium. Visit www.shyami.com for other collections. Photos are available upon request.

2005 Cooperator of the Year. In July 2005, Jim and Ruth Welling of Sykesville were honored with the 2005 Cooperator of the Year Award by the Howard Soil Conservation District. The presentation took place during the District's annual banquet. The Wellings have a long history of dedication to resource stewardship on their farm. They have installed numerous conservation practices over the years, including some in recent years that have improved stream health and habitat.

In the mid 1990's, Jim had used cost share funds to fence animals out of streams and a pond on his property. He installed 2,680 feet of fence, a water trough, and a spring development.

In May 1998, he enrolled 15 acres into the Conservation Reserve Enhancement Program (CREP). Those 15 acres consisted of pastured floodplain and nontidal wetlands. He planted 12 of these acres to native tree species. He added 4,600 feet of fence to protect the area. He installed two stream crossings so the beef cattle would have access to pasture on either side of the stream with limited impact on stream banks. He also installed three new water troughs and a spring development. The 12 acres of "riparian forest buffer" is one of the best examples of this practice in the county. The trees are now entering their seventh year.

In 2004, Jim installed a dosing system and wastewater treatment strip to better handle wastewater from his barnyard runoff collection system that had been installed in the early 1990's. The dosing system applies wastewater to the treatment strip by pumping the wastewater through an underground pipe and releasing the water on the surface onto growing grass. This helps to utilize the nutrients in the wastewater. He also made repairs to his roof runoff management system that helps direct clean roof water through an underground pipe and prevents it from washing across the barnyard.

In addition, Jim has made himself available to nonprofit groups and newspapers looking to learn about and

promote conservation of natural resources. His comments and thoughts have appeared in promotional flyers and in news articles. The Howard Soil Conservation District is proud to honor Mr. Welling's commitment to resource improvement and stewardship.

— Jim Myers, USDA-NRCS
District Conservationist
Howard SCD

Farming for Profit and Stewardship Conference.

Farmers and ag experts will share ideas on building farm enterprises. New speakers, new ideas and new information on increasing the profitability of your farm will be introduced at our seventh annual conference. Plan to join us on Friday, Jan. 13th and Saturday, Jan. 14th at the Four Points Sheraton, Hagerstown, MD for information-packed workshops and farm panels.

Dr. Vern Grubinger, Director of the University of Vermont Sustainable Agriculture Center, will be the keynote speaker on Saturday and will also offer a workshop on mechanical weed control. Dr. Grubinger is widely known for his leadership and support of sustainable agriculture through his research and education programs. He is the author of *Sustainable Vegetable Farming from Start-up to Market* and producer of 4 videos on marketing and production. He has been a regular commentator on Vermont Public Radio since 1997, talking about food, farmers, and rural life. These radio addresses have been collected and recently released as *With an Ear to the Ground: Essays on Sustainable Agriculture*, published by the Northeast Sustainable Agriculture Research and Education program.

The conference will bring together outstanding farmers in sustainable agriculture, as well as nationally known researchers. The conference will open at 1:30 p.m. Friday with special presentations about marketing and production. A Friday evening social hour and dinner will feature regionally produced food, followed by a farmer panel on "Successful Farming Enterprises in the Mid-Atlantic." Max Tyson of Tyson's Produce in West Virginia, Melanie Cochran, a Pennsylvania farmer, and Robin Way, a Maryland farmer, will describe their operations and keys to success. On Saturday, 16 workshops will be offered on the topics of marketing, livestock production, specialty crop production, and risk management.

Two new pre-conference workshops will also be offered from 9:30 am to noon on Friday, January 13. "Value Added Products – How Am I Going to Sell All of This Stuff?" will provide some critical insights. "Taking Research Into Your Own Hands" will be a farmer workshop on doing research to get answers for your own farm. Space is limited for these pre-conference sessions,

and a separate registration is required.

We recommend that you register early, as space for the main conference is limited to 300 participants. For a registration form, please contact Future Harvest-CASA at (410) 549-7878 or futureharvestcasa.org.

— Caragh B. Fitzgerald, Extension Educator
Agriculture and Natural Resources
MCE, Howard County Office

The Howard Soil Conservation District was created in 1945 to address some of the county's natural resource problems. The District was originally formed at the request of local farmers who were interested in solving natural resource problems on their farms.

The formation of conservation districts was made possible by federal legislation during the 1930s. The Conservation District works closely with local, state, and federal agencies and is responsible under state law for conservation work within the county. The mission of the Howard Soil Conservation District is to serve and assist the citizens of the County by promoting the improvement and wise use of natural resources such as soil and water at the local level. The District offers technical, financial, and educational assistance to landowners in cooperation with state and federal agencies.

Many programs of the federal and state governments that concern agriculture are administered by the Conservation District. State programs include the state agricultural cost share program (MACS) and the cover crop program. The state program to review erosion and sediment control plans is handled by conservation district personnel. Federal programs are administered at the local level with the help of a USDA agency – the Natural Resources Conservation Service. These federal programs include financial and technical assistance for many on-farm conservation practices. The conservation practice can be as simple as promoting no-till farming to the complex, such as installing a waste management system on a farm.

The Howard Soil Conservation District is involved in a variety of educational programs. From grade school programs to adult education programs, there is something for everyone. The District administers the Envirothon at the county level. There is a Junior High Envirothon held each year in the fall. The High School Envirothon is held in the early spring and is part of an international program. The winners of the county High School Envirothon compete at the state level. From there, the winners go to an international competition that features teams from all over North America. The District sponsors a poster-coloring contest for elementary school students each year. District personnel also do educational activities in school classrooms, especially for elementary schools.

For adults, the District is involved with several educational opportunities each year. These events are often held in cooperation with the County Extension Service office. The Mid-Winter Ag Meeting is held in February featuring topics of interest to farmers. In recent years topics have included: soybean rust, nutrient management, and farm insurance. The District has held a horse seminar each of the past five years. These seminars usually include a horse health issue and a conservation issue.

To further outreach to Howard County's growing horse-owner community, pasture walks have been conducted the past four years to showcase challenges and solutions in maintaining good horse pastures. Look for similar future events in this *Newsletter* as well as in *The Equiry*.

A board of five volunteer supervisors oversees the Howard Soil Conservation District. The directors represent the farming community and public agencies. District supervisors serve five-year terms which are staggered so that the entire board does not turn over at the same time. Supervisors help to plan, prioritize, and evaluate the implementation of district programs and other agencies' environmental programs within the county. There are monthly board meetings which are open to the public.

The Howard Soil Conservation District Office can be contacted at (410) 489-7987.

— Jim Myers, USDA-NRCS
District Conservationist
Howard SCD

Don't Forget to Check Out Howard County Farm Bureau's informative new web site. Howard County Farm Bureau has gone "high tech". As announced in the last *Newsletter*, our organization now has a new and exciting web site where you can access all sorts of valuable ag-related information, at any time. Just switch on your computer, tap into the world wide web, and go to www.howardfarmbureau.org.

This new information-packed web site contains, for example, colorful and detailed pages covering Farm Bureau History, Current Farm Bureau Policy, Benefits to Members, Calendar of Future Events, Links to other Agriculturally Related Organizations, and – even this Howard County Farm Bureau Newsletter, including the current as well as some past issues.

Go to www.howardfarmbureau.org real soon and discover for yourself just what this new web site has to offer. Also, let us know what you think. Comments and suggestions would be welcome.

Pesticide Applicator Training. Winter is the time when many farmers are seeking certification for the first time or are renewing their private pesticide applicator's certificate. So, a few reminders:

Re-certification —

--The private pesticide applicator's certificate is issued by the Maryland Department of Agriculture (MDA). It allows you to purchase and use restricted use pesticides on your own property.

--To maintain the certificate, you must attend 2 hours of approved training once every 3 years. MDA prefers that you attend a training session during the final of the 3- year period. Of course, you may certainly attend more than the required number of training sessions.

--Many winter educational meetings include re-certification credits. Check with the organizer of your favorite field crops, hay, or vegetable meeting to see if credits are available. Then, don't forget to sign the appropriate form before you leave!

--Most counties in Maryland offer specific re-certification training during the winter. Attending one of these two-hour sessions will meet the requirement for re-certification.

--If you cannot attend a re-certification session before your certificate expires, don't worry. As long as you can attend a session soon afterwards (within a few months), MDA will accept your attendance. However, you cannot purchase or use restricted-use pesticides from the time your certificate expires until you receive your new certificate in the mail.

Following is a list of **re-certification** sessions scheduled in Howard and nearby counties for 2005 and 2006. Please call the Cooperative Extension office listed for details and to register.

Howard (410) 313-2707
March 22, 2006, 6 – 8 PM
Carroll (410) 386-2760
November 23, 2005, 6 – 8 PM
Frederick (301) 694-1594
November 2, 2005, 1 - 3 PM
March 1, 2006, 1 - 3 PM
Montgomery (301) 590-9638
December 21, 2005, 7 – 9 PM
January 10, 2006, 7 – 9 PM
Baltimore (410) 666-1022
December 8, 2005, 9AM – 3:30 PM
(Field Crops Day)
January 27, 2006, 9 AM - 3:30 PM
(Central MD Vegetable Growers)
February 28, 2006 1 – 3:30 PM
Anne Arundel/Prince George's (410) 222-6757
December 19, 2005, 7 – 9 PM

February 8, 2006, 8AM – 4 PM
 (S. MD Vegetable & Fruit Meeting)
 March 13, 2006, 6 – 9 PM

New Applicators —

Anyone interested in obtaining a private applicator's certificate must pass a written exam offered by the Maryland Department of Agriculture. Study materials are available from the Maryland Cooperative Extension (MCE) county offices. The MCE offices also offer optional pre-exam training to landowners wishing to take the exam. The exam is then scheduled at the office a week or two after the training. Farmers can also make arrangements with MDA to take the exam in Annapolis. Following are **training and exam dates** for private pesticide applicator certification:

Howard (410) 313-2707
 April 5, 2006, 6 – 8 PM Training
 April 12, 2006, 4 – 6 PM Exam

Carroll (410) 386-2760
 November 23, 2005, 10AM – 12 PM Training
 December 1, 2005, 7PM – 9PM Exam

Frederick (301) 694-1594
 November 2, 2005, 10AM – 12PM Training
 November 9, 2005, 10AM – 12PM Exam
 March 1, 2006, 10AM – 12PM Training
 March 8, 2006, 10AM – 12PM Exam

Montgomery (301) 590-9638
 December 14, 2005, 7 – 9 PM Training
 December 21, 2005 7 – 9 PM Exam

Baltimore (410) 666-1022
 October 25, 2005, 9 – 11:30 AM Training
 November 1, 2005, 9AM – 11AM Exam
 February 28, 2006, 9 – 11:30 AM Training
 March 7, 2006, 9AM – 11AM Exam

Anne Arundel/Prince George's (410) 222-6757
 January 9, 2006, 6 – 8 PM Training
 January 23, 2006, 7 – 9 PM Exam

— Caragh B. Fitzgerald, Extension Educator
 Agriculture and Natural Resources
 Maryland Cooperative Extension
 Howard County Office

Dealing With Seasonal Variability in Soil Test Results.

Seasonal variation in soil test results is real and has been recognized by soil scientists for more than four decades. Sizeable fluctuations in soil test levels can occur seasonally (monthly) and are associated with changes in soil temperature and moisture, soil microbial activity, crop residue decomposition, clay mineralogy, and nutrient cycling. Shallow soil samples (0 to 4 inches) may be more susceptible to seasonable fluctuations in test results than samples collected from deeper depths.

How much variation can be expected across seasons, within a year?

- Soil pH – can vary as much as 0.5 to 1 pH unit on poorly buffered soils, especially on the coarser textured soils. Soil pH is usually lower in dry periods and higher in wet conditions.
- Extractable soil phosphorus – can be more stable than soil pH and extractable potassium in the majority of soils. Under prolonged flooding, phosphorus associated with iron complexes can be released. When soils dry, phosphorus can be bound tightly in iron and aluminum complexes, which lowers availability to plants. Seasonal variation can be as much as 10 to 20 pounds per acre or 5 to 10 parts per million (ppm).
- Extractable soil potassium – can be affected by soil freezing and thawing and wide variations in soil moisture. Under very dry conditions, and upon freezing, certain clay minerals can release potassium from their mineral structure. Upon re-wetting, the potassium may be bound in the clay structure. In some high clay soils, the seasonal variation can be as much as 20 to 50 pounds per acre, or 10 to 25 ppm. Older, more highly weathered soils, most often found in the southern states, may be less likely to show strong seasonal variations in extractable potassium levels. Yet, seasonal variation in extractable potassium in sandy soils can be large.
- Extractable soil sulfate and nitrate – are affected by microbial activity. Release of ammonium and nitrate-nitrogen and sulfate-sulfur from organic matter slows in dry soils. Existing nitrate levels can decline when soils are saturated for extended periods, especially during warm weather. Unlike nitrate, sulfate-sulfur is not prone to atmospheric losses during saturated conditions. Soil nitrate and sulfate levels can vary more than two-fold seasonally.

There is no practical or reliable way to adjust results or recommendations based on the environmental conditions. The adage is “sampler beware”. **What should farmers and crop advisers do to obtain consistent and accurate soil test results and recommendations?**

- Collect samples at the same time, depth, and environmental conditions each year. Many universities have based their interpretations and recommendations on fall or early winter sampling. Ask your lab for sampling guidance if you have questions.

- Sample at least every other year to chart values and observe upward and downward trends in fertility. Remember, it takes at least three points to make a trend line. Sampling every 3 years provides only three points in a 10-year period. If one of the three data points (one year) in 10 years happens to represent environmental abnormality (too dry, too wet or an abrupt moist period following an extended dry period), then it is nearly impossible to chart trends in soil test levels with confidence.
- Tracking trends in soil test results over time is just as important as the soil test value in a given year.

Determine a representative sampling time and be consistent from year to year, but be ready to adjust your sampling schedule to avoid aberrations from the "normal" environmental conditions. If you have not used this strategy in the past, start this year. Improve nutrient management decisions and nutrient use efficiency in your fields by starting with a quality soil sampling program based on knowledge of seasonal variation.

Source: Cliff S. Snyder, PPI Agri-Briefs, Fall, 2005, No. 5. Adapted by Les Vough, Forage Crops Extension Specialist, Univ. Of Md, Submitted by Caragh Fitzgerald..

Back in Howard County's "Good Ol' Days". My parents, over the years, frequently related tales of experiences they had while growing up in the early part of the 20th century, back when Howard County was a much more rural locality than it is today. Many of those stories were quite interesting to us "youngsters". Thus, from time to time perhaps, when space allows, I will endeavor to pass along some of their more memorable stories to you.

When some of the original Bandel clan first settled in Howard County, around 1875, much of the land they acquired, that eventually would become cropland, was still covered with hardwood forest. The farm of my paternal grand parents, approximately 152 acres on Triadelphia Road, the farm that I spent my early childhood years on, was purchased by them in 1904. It consisted of a few tillable cropland acres, but most of the acreage was covered with woodland that had to be cleared of trees before the fields could be used for the cultivation of traditional crops.

My grandfather, being a skilled carpenter and somewhat of an innovator himself, was constantly seeking new ideas that might help make the unpleasant and laborious task of clearing trees a bit

easier for him. According to one story passed down to me a number of years ago, my grandfather's solution to one facet of the land clearing process was to utilize a small herd of hungry goats. Goats, you say? Sounds a little incredible perhaps.

Seeking a more economical method to facilitate the clearing of some of his mostly wooded land, "Grandpop" followed the advice of one of his many good friends, and purchased a small herd of approximately 50 goats. He reportedly paid approximately 75 cents apiece for them. Sounds inexpensive perhaps by today's standards. But remember, this transaction took place in the 1920's about the time of the Great Depression when extra cash was scarce.

The theory was to fence the goats into small sections of cut-over woodland on a rotational basis. When confined this way, the goats were supposed to be very efficient at devouring the new tree sprouts (or suckers) as they grew out from around the base of the old tree stumps. By removing the suckers promptly, the tree stumps would then decay more rapidly and could often be removed after a few years by simply knocking them out with a swift kick from a heavy boot or perhaps even with just a gentle tug from a mule. This method was much less labor intensive than using a heavy mattock to manually "grub" out the freshly cut tree stumps.

The hungry goats were also supposed to be very efficient at taking bark off the living trees. Removing a section of bark from completely around the tree trunk, called "girdling", killed the tree quickly. (Before you erroneously conclude that this was an exploitative practice, not one little piece of those trees was ever wasted. Most of the good timber was sawed into lumber for building new farm sheds. The less desirable tree limbs were sawed into short pieces, dried in a woodpile, and later burned to heat the house in winter and to cook with all year long.)

This novel method of woodland clearing was somewhat slower than physically and laboriously digging around and under the roots, then with brute force, uprooting each individual stump. (Remember, heavy-duty labor-saving machines such as bulldozers were not commonly available in those days.) But goats did seem to be an economical solution. There was just one major problem. The goats did not always choose to cooperate completely. They were independent-minded, freedom-loving critters who did not especially care to be fenced in all of the time. Subsequently, the goats were constantly escaping from their enclosure and visiting the neighboring farm fields often causing crop damage that infuriated the neighboring farmers.

As you probably know, goats love to climb. Even though "Grandpop's" fences were tight and well-built,

the goats frequently followed their instincts and climbed the beams or stout poles that served as angle braces on the inside of each fence corner. It was then a simple matter for them to just hop down from the top of the fence rail and seek tastier feeding in the neighboring fields. Unfortunately, once outside the fenced-in woodlot, the goats were not able, nor were they generally inclined, to hop back over the fence and return to their home lot. Adding to the problem, their convenient “ramp” to freedom was now inaccessible to them as it was located on the opposite side of the fence.

Unfortunately, when one of the neighbor’s corn fields happened to be adjacent to “Grandpop’s” woodlot, as it frequently was, the goats often found the tender corn plants much more to their liking than the more fibrous tree bark they were being offered. As a result, the neighbor became so upset and infuriated that he demanded monetary restitution, pressed charges and eventually challenged “Grandpop” in court over the financial losses caused to him by the uninvited goats which had destroyed some of his corn crop.

And, as you might expect, “Grandpop” lost the case. The judge informed him that in the future he must keep his goats confined to his own property and that he would have to pay his neighbor for the damages to his corn crop. Consequently, my enterprising grandfather and this particular neighbor did not get along very well from that day on.

Justice was done. But, perhaps the goats were not such a practical means to an end nor an economical solution to the land clearing process after all. Ah, for the “good ol’ days”, eh?

— Allan Bandel
Newsletter Editor

Tax Update. There has been much ado lately about the supposed repeal of the Federal Estate Tax. Less noticed has been the impending “bracket creep” of the Federal estate tax exemption, and the change to the Maryland Estate Tax.

The federal estate tax exemption has been increasing irregularly since 2002. It presently stands at \$1.5 million. This means that every person who dies can pass to his or her beneficiaries that value, so a married couple has two exemptions to utilize in estate planning. The exemption is scheduled to rise to \$2.0 million in 2006, to \$2.5 million in 2008, and to \$3.5 million in 2009. In 2010, the tax will be repealed entirely, and in 2011, the tax will re-emerge with an exemption of \$1.0 million.

It is unlikely that the federal estate tax will ever be

repealed. While the Republicans in Congress and the White House promised repeal, that cause has little support either on Capitol Hill or among the very wealthy. The former realize that the estate tax raises too much money too easily, and the latter are used to spending vast sums to avoid or reduce its exactions.

Moreover, because money is power, the government usually doesn’t take its hand out of our pocket, except when preparing to put both hands in our other pocket. Generally, our taxes go up, even after “cuts.” In this case, the companion to the repeal of the Federal estate tax is the elimination of the step-up in basis at death.

The “step-up in basis” provides that the owner’s “basis,” the base from which capital gains tax is computed, is increased, or “stepped up,” at the owner’s death to fair market value on the date of death, eliminating capital gains tax for sales of inherited assets. This only works for assets that would produce capital gains upon sale, so it doesn’t apply to IRAs, annuities, 401(k)s or other similar assets that produce ordinary income upon liquidation.

The step-up in basis means that when your parents die, you can sell their house without worrying about capital gains tax, as long as you do so within a short period. It means that the stock that your father bought from his employer in 1950 can be sold after his death without capital gains tax. It means that you don’t have to worry about figuring out what was paid to purchase the asset – you can just sell them and keep the proceeds.

Without the step-up, you will have to prove purchase price, cost of improvements to real estate, dividend reinvestment and splits of stocks, probably over decades. This has proven to be a nightmare in the past.

If the federal estate tax is repealed, so will be the step-up in basis. Since most folks are not subject to the federal estate tax, but are affected by the step-up in basis at some point, it would seem that retaining the federal estate tax, as onerous as that appears, would be more beneficial to this writer’s clients than the elimination of the step-up in basis at death.

Moreover, the increasing estate tax exemption described above has meant that fewer and fewer Americans pay the federal estate tax. One wag noted that the exemption seems to approximate the median estate size of members of Congress, which demonstrates one of the benefits of government by the governed, a government of laws. As “Publius” noted in the Federalist Papers, the self-interest of the governors has thus redounded to the benefit of the governed.

The Maryland Estate tax has also undergone changes, influenced by the loss of State tax revenues with the

bear market of the first few years of this millennium. For more on this subject, please read on.

Maryland Tax Update. In the previous article, we discussed changes to the Federal Estate Tax. This writer's conclusion was that, despite a personal philosophical aversion to the statist premises on which the edifice of the estate tax is built, that disagreeable tax is preferable to the unmanageable alternative.

Maryland's estate tax system has undergone significant changes since last year. In prior days, the Maryland estate tax simply "soaked up" a credit to the federal estate tax, so estates not subject to the federal tax also had no liability for the Maryland tax. Effective in 2001, changes to the federal estate tax effectively eliminated that credit, and states were forced to rewrite their estate tax laws to preserve the revenue generated by the credit. Declining state budgets combined with rising federal estate tax exemptions forced states to make even more drastic changes in the years since 2001.

The result is that about one-third of the states have "decoupled," that is, unlinked their state estate tax exemption from that of the federal government. In most cases, the state exemption is the same as the federal exemption in 2001 – that is, \$1 million.

The rationale for this change is not hard to understand, since the federal exemption rises in an uneven stairstep pattern from 2004 through 2009, then is eliminated due to the repeal of the estate tax for one year, then reappears as a \$1 million exemption in 2011. Rather than participate in the federal government's crazy-quilt loss of revenue, the states have chosen to stabilize their exemption and their revenues.

Maryland is one of the states that has decoupled its estate tax exemption from the federal exemption. The Maryland exemption is currently \$1 million – sort of. In reality, the Maryland exemption – the estate on which no Maryland estate tax is paid – is \$100,000, but the filing and tax payment threshold is \$1 million.

That means that an estate of \$900,000 would file no return and pay no tax, but an estate of \$1.1 million would file a return and pay a tax of \$38,800. The stated rate of tax for an estate of \$1.1 million is 6.4%, but the effective rate of tax on the \$100,000 over the filing threshold is 38.8%, which feels a lot like the federal estate tax rates.

At the 2005 federal estate tax threshold of \$1.5 million, at which point no federal estate tax is owed, the estate would pay \$64,400 of Maryland estate tax. All of these

computations are simplified for illustration purposes and use the 2004 forms released by the Comptroller's office. The 2005 forms have not yet been released.

Many of this writer's clients are dismayed to find that the estate that they thought would be tax-free is actually taxable, and taxable in significant amounts. Maryland estate tax avoidance planning is becoming as common as the federal estate tax planning practiced in the past by this writer and others, but with a twist requiring careful explanation and reasoned decisions. Consult your tax counsel to be sure your estate and financial plan account for this complexity.

— Timothy S. Barkley, Sr., JD, CFP, CSA
Attorney at Law

CALENDAR OF EVENTS - 2005

- Nov 2-3 **Mid-Atlantic Vegetable Workers Conference.** Howard Johnson's Hotel & Conference Center, Newark, DE.*
- Nov 5 **Small Farm Conference.** University of Maryland Eastern Shore, Princess Anne, MD.*
- Nov 5 **Nutrient Management Training and Certification for Pasture-Based Operations.** Montgomery County Extension Office, Derwood, MD.*
- Nov 9 **Private Pesticide Applicator Re-certification.** 1 to 3 pm. Frederick County MCE, (301) 631-3576.*
- Nov 9 **New Private Pesticide Applicator EXAM. (New applicators)** 10 am. Frederick County MCE, (301) 631-3576.*
- Nov 9-10 **Herbaceous Perennial 2-Day Production Conference.** Contact: Hank Doong, (301) 937-4166.
- Nov 10 **Howard County Farm Bureau Annual Business Meeting.** 4-H Building, Howard County Fairgrounds, West Friendship, MD.
- Nov 10 **Howard County Agri-Business Breakfast.** 8:00 am. Dining Hall, Howard County Fairgrounds. West Friendship, MD.*
- Nov 14 **Agricultural Land Preservation Board.** Howard County Fairgrounds. West Friendship, MD. Contact: Joy Levy, (410) 313-5407.

- Nov 15 **Women in Agriculture Conference.** Howard County Fairgrounds, West Friendship, MD. Contact: Howard County Economic Development Authority. (410) 313-6500 or Howard County MCE, (410) 313-2707.*
- Nov 16-18 **Mid-Atlantic Crop Management School.** Ocean City, MD.*
- Nov 17 **Nutrient Applicator Voucher Training & Re-certification.** 10 am to 12 noon and 1 to 3 pm. (2 hours, attend one session only). Frederick County MCE, (301) 631-3576.*
- Nov 19 **University of Maryland Horse Conference.** Carroll Community College, Westminster, MD.*
- Nov 19 **Nutrient Management Training and Certification for Pasture-Based Operations.** Montgomery County Extension Office, Derwood, MD.*
- Nov 29 **Greenhouse Bedding Plant and Potted Plant Production Training.** Audience: Greenhouse growers. Location: University of MD Cooperative Extension Office, Talbot County, Easton, MD. Info: Shannon Potter (410) 822-1244 or Suzanne Klick (301) 596-9413.*
- Dec 6 **Pasture Walk.** Stockpiling fescue, winter grazing. 9 am to 12 noon. Bill Poffenberger Farm, 6000 Mondell Road, Sharpsburg, MD. Contact: Lydia Donovan at lydia.donovan@md.usda.gov, or (443) 482-2907.*
- Dec 6 **Pasture Planning Workshop.** 1 to 3 pm. Washington County MCE. Contact: Lydia Donovan at lydia.donovan@md.usda.gov, or (443) 482-2907.*
- Dec 12 **Agricultural Land Preservation Board.** Howard County Fairgrounds. West Friendship, MD. Contact: Joy Levy, (410) 313-5407.
- Dec 16 **Nursery Pest Management Conference.** Audience: Landscape managers, nursery managers, grounds maintenance, lawn maintenance managers and certified pesticide applicators for landscape, ponds and nurseries. Location: Carroll Community College, Westminster, MD. Info: (301) 596-413 or www.agnr.umd.edu/IPMNET. Counts toward re-certification for category III, ponds, weeds, industrial weed and private applicators pesticide license renewal.
- 2006**
- Jan 2-6 **UMD Advanced IPM Short Course.** 8:00 - 5:00 each day. Location: Plant Science Building, College Park, MD. Info: (301) 405-8478.
- Jan 11-13 **Maryland Nursery and Trade Show (MANTS).** Location: Baltimore Convention Center. Organized by MANTS Committee. Info: (410) 823-8684.
- Jan 18 **Tri-State Hay and Pasture Conference.** Garrett County. Location to be announced.*
- Jan 18-19 **Maryland Arborist Winter Conference.** Audience: Arborist, Landscape Managers and Turfgrass Managers. Location: Turf Valley Country Club, Ellicott City, MD. Info: Jeanne Brooks at (888) 638-7337. **Session on January 19, 2006 counts for re-certification for category III, ponds weeds, industrial weeds and private applicators pesticide license renewal.**
- Jan 19 **Southern Maryland Hay and Pasture Conference.** Izaak Walton League, 4200 Gardiner Road, Waldorf, MD.*
- Jan 19-20 **Delmarva Hay and Pasture Conference.** Delaware State Fairgrounds, Harrington, DE. Contact: Dr. Richard Taylor, rtaylor@udel.edu, (302) 831-1383.
- Jan 23-25 **Silage for Dairy farms Conference.** Radisson Penn Harris Hotel & Convention Center. Camp Hill, PA. More information available at www.nraes.org/conference/silage2006.html*
- Jan 23-27 **Introduction to Greenhouse Management.** 8:30 to 4:00 each day. Audience: Greenhouse growers. Location: University of Maryland Cooperative Extension Office, Montgomery County Office, Derwood, MD. Info: Suzanne Klick (310) 596-9413, www.agnr.umd.edu/IPMNET
- Jan 24 **Central Maryland Hay and Pasture**

- Conference.** Carroll County Ag Center, Westminster, MD. Info: Doug Tregoning, dwt@umd.edu, (301) 590-2809.
- Jan 31 **FALCAN Winter Conference.** Location: Urbana Fire Hall, Urbane, MD. Co-organized by FALCAN and University of Maryland Cooperative Extension. Info: John Bradshaw, (301) 473-5678.
- Feb 3 **Howard County Young Farmers 1st Annual Gala Dinner & Auction.** 7 to 11pm, Cameo Room, Turf Valley Resort, Ellicott City, MD. Tickets: \$55.00 (in advance). Contact: Jen Crivelli at (443) 285-3426.
- Feb 7 **Chesapeake Green Conference.** Audience: Nurseries, Garden Centers, Landscape Managers, Greenhouse Operations. Location: Maritime Institute. Info: (410) 823-8684, MNACMA@aol.com, Pesticide re-certification credits are available for this conference.
- Feb 13 **Maryland Ag Forum.** Prince George's County Equestrian Center.*
- Feb 14-16 **Landscape Contractor's Association Winter Workshop.** Audience: Landscape architects, landscape designers, landscape managers, grounds management, turfgrass managers. Location: Turf Valley Country Club, Ellicott City, MD. Info: (301) 948-0810, www.lcamddcva.org. **Session on Feb. 14 counts for re-certification for category III, ponds weeds, industrial weeds and private applicators pesticide license renewal.**
- Date TBA **Master Nursery and Garden Center Conference.** Organized by: American Plant Food Company and Master Nursery and Garden Center Association. Location: Chevy Chase, MD. Info: (301) 770-7729.
- Feb 27-29 **Introduction to Cut Flower Production.** Audience: Commercial cut flower growers. Location: Brookside Gardens, Wheaton, MD. Info: (301) 596-9413.
- Mar 1-2 **Introduction to Cut Flower Production.** Audience: Commercial cut flower growers. Location: Brookside Gardens, Wheaton, MD. Info: (301) 596-9413.
- Mar 9 **Advanced IPM Training.** Audience: Landscape and nursery managers who utilize IPM methods. Location: Brookside Gardens, Wheaton, MD. Info: (301) 596-9413.
- Mar 22 **Private Pesticide Applicator Re-Certification.** Time: 6 to 8 pm. MCE – Howard County Office, Ellicott City, MD. Info: (410) 313-2707.
- Apr 5 **NEW Private Pesticide Applicator TRAINING (new applicators).** MCE – Howard County Office, Ellicott City, MD. Info: (410) 313-2707.
- Apr 12 **NEW Private Pesticide Applicator EXAM (new applicators).** MCE – Howard County Office, Ellicott City, MD. Info: (410) 313-2707.
- Jun 1 **High Tunnel Production of Cut Flowers.** Audience: Commercial cut flower growers. Location: White House Flower farm, Brookville, MD. Info: (301) 596-9413.
- Jul TBA **Deer Management for Nurseries.** Audience: Nursery and greenhouse managers. Location: To be determined. Info: (301) 596-9413, www.agnr.umd.edu/IPMNET

*[NOTE] Unless otherwise indicated, contact Caragh Fitzgerald, Maryland Cooperative Extension—Howard County, (410) 313-2707 for more information. **Many programs require pre-registration and/or a fee.** For programs sponsored by Maryland Cooperative Extension, if you need special assistance to participate, please contact the person indicated at least two weeks in advance of the event.

Something to Think About.

During the agricultural science course at the university, a professor spoke of a miracle plant that scientists are trying to develop. This plant grows in any kind of weather, is resistant to insects and requires no fertilizer or care.

A voice coming from the back of the lecture hall said, "Professor, it's called a weed."

And then...

Did you hear about the farmer who put a tuxedo on his scarecrow? It didn't protect the corn, but it attracted a better class of blackbirds!

— from: *Country Chuckles, Cracks & Knee-Slappers*

Edited by Mike Lessiter