

## FEBRUARY 2005 NW MICHIGAN REGIONAL FRUIT NEWSLETTER

### CALENDER OF EVENTS

- 2/22,3/1**      **IPM Scout Training for Grape Growers (Module 2)**  
**3/8**              SWMREC, Benton Harbor
- 2/24, 3/3,**      **Apple IPM Scout Training Program**  
**3/10, 3/17,**      SWMREC, Benton Harbor  
**3/24**              For more information, go to: <http://www.maes.msu.edu/ressta/tnrc/>
- 2/25**              **SE Michigan Tree Fruit Spring Meeting - Flint**  
Walli's East Restaurant
- 2/28**              **MAEAP Education Session**  
Crystal Mountain, Thompsonville
- 2/28**              **Requirements for State Ag Preservation**  
**Fund Grant**  
G.T. Governmental Center, Traverse City
- 3/1-2**             **Benzie-Manistee Hort Show**  
Crystal Mountain, Thompsonville
- 3/4-12**          **ANR Week**  
MSU For more information, go to: [www.canr.msu.edu/anweek/](http://www.canr.msu.edu/anweek/)
- 3/14**             **Estate Planning**  
NWMHRS
- 3/14**             **Fruit Tree Organics Workshop**  
Sail Inn, Benzonia
- 3/15**             **Orchard & Vineyard Nutrition Workshop**  
NWMHRS
- 3/18**             **Advanced IPM Scout Training**  
Trevor Nichols, Fennville
- 3/22**             **Wind Energy & Farm Safety Programs**  
NWMHRS
- 3/24**             **Food and Agricultural Entrepreneur Workshop**  
Gaylord
- 3/30**             **Grape IPM Workshop**  
NWMHRS
- 4/22**             **Sleeping Bear Lakeshore Orchard Pruning Workshop**

### WATER USE REPORTING REMINDER

You should have received a form last fall for registering farm wells to meet the new water use reporting requirements. Reporting is required if the total well capacity (all wells combined) on the farm exceeds 70 gal. per minute (100,000 gal/day) pumping capacity. You are given the option of reporting to MDA at no fee or reporting to MDEQ for a fee. You must request by mid-February to report through MDA. If you do not report to MDA by this date, then reporting is required through MDEQ.

Contact MDA or a local Extension office if you need the form to request reporting through MDA.

## **MICHIGAN AGRICULTURE ENVIRONMENTAL ASSURANCE PROGRAM AND FARMSTEAD SYSTEM VERIFICATION**

A Michigan Agriculture Environmental Assurance Program (MAEAP) Phase I educational session is to be held from **1:30 – 4:00 p.m. on Monday, February 28, 2005** at the Benzie/Manistee Horticulture Show at Crystal Mountain. This is the opening day educational session at the Benzie/Manistee Horticulture Show. Agricultural producers are invited to attend this session to learn about this comprehensive, voluntary, proactive program designed to reduce agricultural producers' legal and environmental risks. MAEAP promotes effective land stewardship practices that comply with state and federal regulations. Learn about the process of farmstead system verification and how MAEAP may benefit your agricultural operation. Attendance is mandatory for producers that would like to get farmstead verification in the MAEAP. **Two (2)** RUP re-certification credits and **2.5 CCA** Continuing Education credits will be made available for attendance to this meeting. For more information contact Dan Busby with the Grand Traverse Conservation District at (231) 941-4191.

### **54TH ANNUAL BENZIE-MANISTEE HORTICULTURAL SHOW Crystal Mountain Resort, Thompsonville, Michigan February 28-March 2, 2005**

#### **MONDAY AFTERNOON, February 28, 2005**

#### **MICHIGAN AGRICULTURE ENVIRONMENTAL ASSURANCE PROGRAM (MAEAP), Phase 1 Educational Session**

**Moderator:** Dan Busby, Coordinator, Groundwater Stewardship Program,  
Grand Traverse Conservation District

**1:30 pm**

#### **WELCOME AND INTRODUCTION**

Steve Fouch, Director and Agriculture Agent, MSU Extension-Benzie County

**1:35 pm**

#### **MAEAP FRAMEWORK**

Scott Piggott, Agricultural Ecology Department, Michigan Farm Bureau

**1:50 pm**

#### **PEST AND NUTRIENT MANAGEMENT**

Nikki Rothwell, District Fruit IPM Agent, NW MI Hort Research Station

**2:10 pm**

#### **PROPER PESTICIDE AND FERTILIZER STORAGE**

Murray Stall, Groundwater Program Coordinator, Manistee & Mason/Lake  
Conservation Districts

**2:30 pm**

#### **BREAK**

**2:35 pm**

#### **AGRICULTURAL FUEL STORAGE**

Dr. Roberta Dow, District Agent, Groundwater Stewardship, MSUE-Grand Traverse  
County

**3:05 pm**

#### **MICHIGAN'S RIGHT-TO-FARM ACT AND APPLICABLE GAAMPS**

(Generally Accepted Agriculture and Management Practices)

Dan Busby, Coordinator, Groundwater Stewardship Program, Gr. Traverse  
Conservation District

**3:20 pm**

#### **WATER USE REGULATIONS AND WATER RELATED ISSUES**

Scott Piggott, Agricultural Ecology Department, Michigan Farm Bureau

**3:45 pm**

#### **MAEAP FARMSTEAD SYSTEM VERIFICATION**

Scott Piggott, Agricultural Ecology Department, Michigan Farm Bureau

**3:55 pm**

#### **FARMER TESTIMONIAL ON THE MAEAP FARMSTEAD SYSTEM VERIFICATION**

Jim Laubach, Laubach Orchards  
Mark Evans, Evans Brothers Orchard  
Tom Broadhagen, Maple Ridge Orchards

4 pm QUESTION & ANSWER TIME

**TUESDAY MORNING, March 1, 2005**

8:30 am **WELCOME**  
**Moderator:** Rick Gleason, Michigan Farm Bureau Regional Representative  
Steve Haugen, Benzie County Board of Commissioners

8:40 am **STARTING YOUNG FRUIT ORCHARDS**  
James Nugent, District Horticulture Agent, NW MI Horticulture Research Station

9:15 am **DISEASE CONTROL ON APPLES**  
Amy Irish-Brown, District Fruit ICM Agent, MSU Extension West Central Region

10 am **VENDOR SPOTLIGHT**

**PESTICIDE CERTIFICATION OR RE-CERTIFICATION TESTING**  
**will be offered from 10 am until 1 pm on Tuesday, March 1, 2005**  
Eric McCumber, Pesticide Specialist, MI Dept. Agriculture

10:15 am **BREAK**

10:30 am **UPDATE ON APPLE ROOTSTOCKS/TRAINING SYSTEMS**  
Dario Stefanelli, Graduate Student, Doctoral Program, MSU Dept. Horticulture

11:15 am **LOCAL GROWER PANEL: Experiences Related To Apple Tree Training Systems**  
Jim King, King Orchards, Antrim County  
Mark Evans, Evans Brothers Orchard, Benzie County

11:45 am **UPDATE ON THE MICHIGAN APPLE COMMITTEE**  
Denise Yockey, Director, Michigan Apple Committee

Noon **LUNCH BREAK**

**TUESDAY AFTERNOON, March 1, 2005**

**Moderator:** Nikki Rothwell, District Fruit IPM Agent, NW MI Hort Research Station

1:30 pm **KEY INSECT PESTS ON APPLES: OBLR & *Campyloasma***  
Dr. Larry Gut, MSU Dept. Entomology

2:15 pm **TIPS ON APPLE THINNING**  
Dr. James Flore, MSU Dept. Horticulture

3 pm **VENDOR SPOTLIGHT**

3:15 pm **BREAK**

3:30 pm **PESTICIDE REGULATION UPDATE**  
Eric McCumber, Michigan Dept. Agriculture

3:50 pm **GROWING, HARVESTING, AND HANDLING APPLES FOR MAXIMUM QUALITY**  
Randolph Beaudry, Professor, MSU Dept. Horticulture

4:30 pm **WRAP-UP OF EDUCATIONAL SESSIONS FOR THE DAY**

6-8:30 pm **AN APPLE EXTRAVAGANZA BANQUET**  
**Master of Ceremonies:** Jim Laubach, President, Benzie-Manistee Horticultural Society

Banquet will feature a variety of hors d'oeuvres, salads, main dishes and desserts, highlighting apples, cherries and other fruit ingredients for your dining pleasure. After the meal, you will be challenged and entertained by our guest speakers, Merlin Dumbrille from WTCM Radio and Dave Fortin from TV 7&4

**WEDNESDAY MORNING, March 2, 2005**

- 9 am**                    **WELCOME**  
**Moderator:** Mike Evans, Evans Brothers Orchard;  
Member, Benzie-Manistee Horticultural Society
- 9:15 am**                **CONNECTING LOCAL GROWERS WITH LOCAL MARKETS**  
Patty Cantrell, Michigan Land Use Institute, Beulah, Michigan
- 9:45 am**                **ADDING SMALL FRUITS TO YOUR OPERATION**  
Dr. Eric Hanson, Professor, MSU Dept. Horticulture
- 10:30 am**              **VENDOR SPOTLIGHT**
- 10:45 am**              **BREAK TIME**
- 11 am**                    **OPPORTUNITIES FOR WINE GRAPES IN THE AREA**  
Linda Jones, Michigan Dept. Agriculture
- 11:30 am**              **ORGANIC FRUIT PRODUCTION**  
Dario Stefanelli, Graduate Student, Doctoral Program, MSU Dept. Horticulture
- 12:15 pm**              **LUNCHEON BREAK**

**WEDNESDAY AFTERNOON, March 2, 2005**

- Moderator:** Dave Smeltzer, Smeltzer Orchards; Member, Benzie-Manistee Horticultural Society
- 1:15 pm**                **FARM MARKET PANEL**  
**Facilitator:** Jennifer Smeltzer, Smeltzer Orchards
- 2 pm**                    **MAINTAINING QUALITY PRODUCE IN YOUR MARKET**  
Randolph Beaudry, Professor, MSU Dept. Horticulture
- 2:30 pm**              **VENDOR SPOTLIGHT**
- 2:45 pm**              **BREAK**
- 3 pm**                    **FARM MARKET OPERATION: KEEPING CUSTOMERS IN MIND**  
Ron Goldy, District Vegetable Agent, MSU Extension Southwest Region
- 4 pm**                    **CONFERENCE ENDS**

**54TH ANNUAL BENZIE-MANISTEE HORTICULTURAL & MARKETING SHOW**  
**February 28, March 1 & 2, 2005**  
**Registration Form - Please return by Wednesday, February 23, 2005**

Name(s): \_\_\_\_\_

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

City, State, Zip: \_\_\_\_\_

Phone Number: \_\_\_\_\_ E-mail: \_\_\_\_\_

Please check the appropriate choices:

Registration for two days/Membership fee (includes two lunch tickets) - \$25/person      sub-total \_\_\_\_\_

(additional lunch tickets available for \$12 per person)

Number attending Tuesday evening banquet - \$25/person      sub-total \_\_\_\_\_

TOTAL ENCLOSED \_\_\_\_\_

Please make checks payable to: **Benzie-Manistee Horticultural Society**

and mail to:

MSU Extension-Benzie County  
P.O. Box 349  
Beulah, MI 49617-0349

**MEETING THE REQUIREMENTS FOR A STATE AGRICULTURAL PRESERVATION FUND GRANT**

By Jim Bardenhagen, Leelanau MSU Extension

On **February 28**, a hands-on workshop for local PDR programs will be jointly presented by the Michigan Department of Agriculture and MSU Extension. The meeting will be held at the Grand Traverse Governmental Center at 400 Boardman Avenue in Traverse City. The workshop will run from 6 pm to 8:30 pm. This workshop is **free**.

The workshop will assist local communities with meeting the program and planning requirements to become qualified to apply for funds from the Michigan Agricultural Preservation Fund.

Currently, in our area, Old Mission Peninsula and Acme Township, have Purchase of Development Rights programs (PDR) that will need to meet their requirements to obtain funding from the state. Local townships will have a large role in enabling their local programs to qualify (township and county) and obtain points.

The agenda for the program is as follows:

- Planning Elements
  - Comprehensive Plan
  - Resolutions
  
- Program Elements

- Ordinance
- Scoring Systems
- Monitoring/Enforcement

➤ Getting Qualified to Access Funding

**Registration deadline is February 18.** Please use the registration form below or call the Leelanau County MSU Extension office at 231-256-9888 or email [msue45@msu.edu](mailto:msue45@msu.edu) to register.

**Registration Form: *Meeting the Requirements for a State Ag Preservation Fund Grant***

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

Address: \_\_\_\_\_  
 (Street/PO Box) (City) (State) (Zip)

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

Mail or fax to: MSU Extension-Leelanau, 116 E. Philip St, Lake Leelanau, MI 49653; Fax 231-256-8331

## **Estate Planning & Business Succession for Farms and Small Businesses**

By Jim Bardenhagen, Leelanau MSU Extension

Date: Monday, March 14, 2005

Time: 7:00 – 10:00 pm

Location: Northwest Michigan Horticultural Research Station

Cost: \$20, per family sharing materials

The Census of Agriculture indicates that the average age of farm owners in our area is over 54. The value of farms has grown greatly due to rising land prices, thus having an estate plan is very important. The decision to begin an estate plan can be emotional and difficult. But, if you don't have a plan in place when the time comes, the state and federal governments will determine a plan for you. Proper planning now can help ensure that your estate is transferred according to your wishes.

Bob Battel, Farm Management Extension Educator for Northwest Lower Michigan will present a session helping participants learn more about the intricacies of estate planning and business succession. He will lead discussion on:

- Developing an Estate Plan
- Who Gets Your Property, Without a Plan
- How Property Taxes Affect Your Estate
- Income Taxes
- Gifting: Tool in Estate Planning

- Wills: Tool in Estate Planning
- Trusts: Tool in Estate Planning
- Life Insurance: Tool in Estate Planning
- Transferring the Family Business
- Putting It All Together: Specific Strategies

To register, fill out the form below and mail it in with your payment, or call the Leelanau County MSU Extension office at 231-256-9888 or send us an email at [msue45@msu.edu](mailto:msue45@msu.edu).

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**Registration Form: *Estate Planning & Business Succession for Farms and Small Businesses***

Name(s): \_\_\_\_\_

\_\_\_\_\_

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

\_\_\_\_\_

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

Make checks for \$20 payable to MSU Extension and mail this form and payment to: MSU Extension-Leelanau, 116 E. Philip Street, Lake Leelanau, MI 49653.

If you have questions, please call Jim Bardenhagen at 231-256-9888.

**FRUIT TREE ORGANICS WORKSHOP**

Nikki Rothwell, District Fruit IPM Educator

An all-day organic fruit tree workshop will be held on **March 14, 2005** at the Sail Inn in Benzonia. The meeting begins at 9am and will include lunch. All those interested in learning more about organic growing, transitioning to organic, or integrated orchard management are welcome to attend. This meeting has traditionally been informal and has been centered primarily on group participation and discussion.

Topics will include fungicide alternatives for cherry leaf spot and apple scab, biopesticides and plum curculio, and future research on alternatives for orchard insect pest control. New information on organic apple thinning in New Zealand and Michigan will be presented. The organic studies conducted at Clarksville Horticultural Experiment Station will also be reviewed in detail. Dr. Dale Mutch, MSU Crops Pest Management, will introduce information on the economics of organic growing and community supported agriculture. Dr. Jim Bingen, MSU Community, Agriculture, Recreation, and Research Studies, has just been approved for a grant from the Sustainable Agriculture Group. He will hold an afternoon roundtable discussion to identify grower perceptions of moving to organic. The program will also include a grower panel that will focus on their organic successes and trials and a consultant panel that will showcase their observations of organic orchard management.

For more information and to RSVP, please contact Nikki Rothwell or Jackie Baase at 231/946-1510.

**IPM SCOUT TRAINING PROGRAM FOR GRAPE GROWERS, CROP CONSULTANTS**

A certificate program offered by MSU will help to improve growers' farm pest monitoring skills and increase the pool of well-trained integrated pest management (IPM) scouts available to Michigan's grape industry. The three-module program begins Feb. 8 and continues with occasional classroom, laboratory and field instruction through the summer. The seven month certificate program is geared toward on-farm employees and family members, crop consultants and ag chemical company field reps. The classroom modules will be held at the SW Michigan Research and Extension Center in Benton Harbor with the field practice training to be held at Trevor Nichols Research Complex near Fennville.

The course fee is \$250 for growers and farm workers and \$500 for crop consultants. Participants may choose to register for single modules. Fees to attend individual modules are \$75 for module 1 (\$150 for consultants), \$150 for module 2 (\$300 for consultants) and \$75 for module 3 (\$150 for consultants). For more information or to register, contact Anne Hanley at 269/561-5040 or [hanleyan@msu.edu](mailto:hanleyan@msu.edu)

## ORCHARD AND VINEYARD NUTRITION

Jim Nugent, District Horticulturist, MSUE

**Orchard and vineyard nutrition** will be the topic for an all day workshop on **Tuesday, March 15, 2005** at the NWMHRS, from 9:00 a.m. through 4:00 p.m. The registration fee is \$20 per person. Lunch will be provided.

We are very fortunate to have Dr. Lailiang Cheng, tree fruit and grape nutrition specialist from Cornell University, coming for this workshop. Dr. Cheng is one of the most respected fruit nutritionists in North America. He will share some interesting research results. For example, he has explored the partitioning of nitrogen within the plant and studied changes in where the N goes when applied at various times in the season.

Joining Dr.Cheng to discuss various aspects of fruit nutrition will be Dr. Eric Hanson, nutritionist, MSU Department of Horticulture, Dr. Greg Lang, tree fruit physiologist, Dept of Horticulture, MSU, and Jim Nugent, District Horticulturist, MSU Extension. We will discuss how to best determine nutrient needs, fertilizer rates, sources, and timing. Stan Moore, Antrim Co. Extension Director and Jim Laubach, HortSystems, will discuss management issues associated with the use of manure in orchards. Interest in using poultry manure in Michigan orchards has greatly expanded during the past two years. There are some nice benefits, but also some important concerns that should be considered.

This program is co-sponsored by the NW MI Integrated Fruit Systems Think Tank and MSU Extension. The format is designed to be informal and interactive. *Please RSVP* by **Friday, March 11<sup>th</sup>** (so we can get a lunch count) to the NW MI Horticultural Research Station at 946-1510 or 888/749-3019.

## ADVANCED IPM SCOUT TRAINING

This advanced certificate program, *Understanding Pesticides in Tree Fruit IPM*, will be held at the Trevor Nichols Research Complex in Fennville on **Friday, March 18**, from 9:00-4:00 p.m. Students who have already completed or are registered for Modules 1, 2, and 3 of the Apple or Cherry IPM Scout Training have the option of taking the Advanced Topics Module for \$10; for all others, the fee is \$75. Checks should be made payable to MSU and mailed to TRNC, c/o Apple Advanced Training Program, 6237-124<sup>th</sup> Ave., Fennville, MI 49408. For question or to reserve a spot, call Anne Hanley at 269/561-5040 or by email [hanleyan@msu.edu](mailto:hanleyan@msu.edu). Registration deadline is **March 11, 2005**.

## WIND ENERGY AND FARM SAFETY WORKSHOPS

By Jim Bardenhagen, Leelanau MSU Extension

Wind Energy Workshop: On Tuesday morning March 22, a team of specialists from Michigan State University will help us look at the potential of using wind energy to add value and sustain ability to your farming operations.

Time: 8:30 am – Noon  
Location: NW MI Horticultural Research Station  
Cost: \$20 per person

### Agenda

- *Economics of Wind Power & Ownership Options* – Steve Harsh, MSU Ag Economics
- *Zoning and Other Local Issues & Concerns* – Bob Battel/Dave Stroud, MSU Extension Farm Management Educators
- *Legal Issues and Wind Power* – Lisa Szymecko, MSU
- *Small Wind and Funding Opportunities* – Lynn Hamilton, MSU Ag Economics
- *Food Safety*

Lunch will be available for \$10 between the Wind Power Workshop and the Farm Safety Workshop. Register by March 18 using the form below or call and pay at the door.



Farm Safety Workshop: On Tuesday afternoon, March 22, a Farm Safety Workshop will be held highlighting a number of safety concerns around the farm especially in fixing and repairing equipment, the transport of materials and equipment safety on the road. Craig Anderson of Michigan Farm Bureau RCAP and Deb Chester of MSU Department of Medicine MI FACE Project and others will present the program.

Time: 1 - 4 pm  
Location: NW MI Horticultural Research Station  
Cost: \$5 per person to cover refreshments and room costs  
Credits: 2 Pesticide Recertification Credits ~ 2 Private OR 2 Commercial Core

Bonus: Register by March 18 using the form below or call and pay at the door, and each participant will receive an electrical tester, canister gloves, a safety plan notebook and an opportunity for some neat door prizes.

Agenda

- Report on farm fatality cases tracked this past year in Michigan
- Recognizing potential crush injury hazards
- Review of employer training requirements; WPS, SARA Title III – Hazard Communication, equipment respirator, sanitation, specific industry
- General sanitation with pesticides and other chemicals
- Employing youth – can or should they do everything you want them to do
- Visual facility review for electrical equipment hazards exposed live parts in wet, dry and farm field locations
- Farm transportation – securement of hazardous and other materials, proper marking, road rules

**Registration Form:** *Wind Energy and Farm Safety Workshops*

Name(s): \_\_\_\_\_  
\_\_\_\_\_

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

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

Wind Energy Workshop: \_\_\_\_\_ x \$20 = \$ \_\_\_\_\_

Lunch: \_\_\_\_\_ x \$10 = \$ \_\_\_\_\_

Farm Safety Workshop: \_\_\_\_\_ x \$5 = \$ \_\_\_\_\_

Total: \$ \_\_\_\_\_

Make checks payable to *MSU Extension* and mail this form and payment to:  
MSU Extension-Leelanau, 116 E. Philip Street, Lake Leelanau, MI 49653.

If you have questions, please call Jim Bardenhagen at 231-256-9888.

**FOOD AND AGRICULTURE ENTREPRENEUR WORKSHOP**  
By Jim Bardenhagen, Leelanau MSU Extension

Agricultural producers, agricultural organizations and those with ideas about new food, fiber, and natural resource products are encouraged to turn thoughts into reality this spring, during a one-day intensive workshop

offered through the Michigan Agriculture Innovation Center (MAIC) and hosted by the Michigan State University (MSU) Product Center for Agriculture and Natural Resources.

The **free** workshop, titled "Entrepreneurship and Innovation: Creating an Idea you can Profit From," will be held at the University Center in Gaylord, Michigan, **March 24, from 9 a.m. to 3:30 p.m.** Similar workshops will be held in other parts of the state to promote unique value-added products and Michigan's overall agriculture economy. Program costs are waived due to a grant received through the Michigan Agriculture Innovation Center from USDA.

Presentation topics include market trends, new product feasibility assessments, the myths and realities of being an entrepreneur, and the basics of building a business plan.

Though there is no registration fee, sign-up is required by February 24. For registration materials and a program schedule, call the Leelanau County MSU Extension office at 231-256-9888 or go online at [www.aec.msu.edu/product](http://www.aec.msu.edu/product).

### **NW MI WINE GRAPE IPM WORKSHOP**

Nikki Rothwell, District Fruit IPM Educator  
Duke Elsner, Regional Wine and Grape Agent, Grand Traverse County

Grand Traverse County Extension, the Northwest Michigan Horticultural Research Station, NRCS, and Parallel 45 Vintner's Association is hosting a wine grape IPM workshop at the NWMHRS on **March 30, 2005**. The program is a *full-day* workshop, 9am-5pm, and will include lunch. The cost for the event is \$20 payable at the door.

The program will feature information about the EQIP Program and how this environmental incentive could affect the wine grape industry. Dr. Rufus Isaacs, Department of Entomology, MSU and Mark Longstroth, MSU Extension will be presenting information on common grape insects and their control measures, both conventional and alternative. Dr. Annemiek Schilder, Department of Plant Pathology, MSU will cover disease management in wine grapes, and Dr. Tom Zabadal, Department of Horticulture, MSU will focus on nutrient deficiencies and scouting.

We welcome all scouts, consultants, growers, vintners, and chemical field representatives interested in learning more about wine grape IPM. Pesticide recertification credits have been applied for and 5.5 Pest Management CCA credits have been granted. For more information and to RSVP, please contact Jackie Baase or Nikki Rothwell at the NWMHRS, 231/946-1510.

### **Schedule**

9:00-9:15	Welcome/Introductions	Nikki Rothwell
9:15-9:45	EQIP Program and Wine Grapes	Jeremy Sova
9:45-10:15	Basic IPM Scouting Techniques	Duke Elsner
10:15-10:45	Threshold Levels/Forecasting Weather Information	Mark Longstroth
10:45-11:45	Introduction to Wine Grape Insects	Rufus Isaacs
11:45-12:45	LUNCH	
12:45-1:30	Nutrient Deficiency/Pest Scouting	Tom Zabadal
1:30-2:30	Introduction to Wine Grape Diseases	Annemiek Schilder
2:30-2:45	BREAK	
2:45-3:15	Conventional Insect Control	Mark Longstroth
3:15-3:45	Alternative Insect Control	Rufus Isaacs
3:45-4:30	Disease Control	Annemiek Schilder
4:30-5:00	Q and A	

### **TIMBER TAXATION**

Bill Cook, Forester & Biologist  
MSU Extension, Upper Peninsula

Time for many of us to begin preparing our 2004 income taxes. For those folks who had timber sales last year, there are taxes due to Uncle Sam. Fortunately, the IRS has a special set of codes specifically designed to minimize that tax liability. Unfortunately, parts of it can be difficult to understand.

Income generated from the sales of stumpage should not be treated as ordinary income, such as wages, salaries, etc. Stumpage is the money received by tree owners for their standing trees. Timber sale income

should be treated under capital gains provisions. Capital gains is the increase in value of an investment, in this case timber. You don't have to pay taxes on those dollars invested in the timber. The value of timber is separate than the value of the land. At the time of acquisition, the timber had a specific value. You may have paid for the timber or inherited the timber, but in either case it had a value at acquisition. This value is called a "basis". Typically, a higher basis is beneficial. All or part of the timber basis can be subtracted from the timber sale income. If you sold all of the timber, then you can use the entire basis. If you sold 50 percent of your timber, you can use 50 percent of the basis. The proportion of your basis subtracted from the gross income is called "depletion".

Often times, figuring the value of just the timber at the time of acquisition can be a problem. Foresters and real estate agents can help establish what the common values were in a certain area in a particular year. If the timber has been owned for over 20 years, it is usually not worth the cost of calculating the timber basis. If the timber has been owned less than 10 years, then it is usually worth figuring out the timber basis.

Under capital gains, you also don't have to pay self-employment taxes, which come to 15.3 percent of the income. This, alone, will save a forest owner quite a bit. The capital gains tax rate for timber sold after 6 May, 2003 is 15 percent. If you fall into the 10 or 15 percent ordinary income tax brackets, the capital gains rate is 5 percent. This is a good deal for most people.

Many deductions from the timber sale income are also eligible, such as consultant fees, workshop registration fees, timber sale promotion costs, etc. These deductions reduce your taxable net income, which saves you money. Keep in mind that no two timber sales are the same, so there aren't many standard values to apply to every situation. That's why you should seek the services of a professional tax preparer familiar with the timber sale IRS codes. These folks can also help you work through a maze of forms, such as Form T (revised), Schedule D, Schedule F, and other documents. IRS forms can be obtained at [www.irs.gov](http://www.irs.gov) ] or 1-800-829-3676. You won't find all of them at the local library.

For the tax preparer, you'll need good records. It's hard to claim something without receipts. Having a written management plan, prepared by a professional forester, goes a long way in establishing the most favorable tax category for you. Memberships in organizations such as the Michigan Forest Association, or having a certified Tree Farm, are other excellent ways to help define you as an "active participant".

If you want to learn more about federal income tax treatment of timber sales, there is a really good Internet source [ [www.timbertax.org](http://www.timbertax.org)]. This website contains many articles, topics, tips, and current information provided by the nation's top forest taxation experts. Most forest owners will have only one or two timber sales in their lifetime. It is usually a good idea to work with a tax preparer familiar with timber taxation.

For questions, Bill Cook can be reached at 906-786-1575 or by email: [cookwi@msu.edu](mailto:cookwi@msu.edu).

### **MARKET YOUR PRODUCE – BE IN THE “GUIDE”**

By Jim Bardenhagen, MSU Extension and Diane Conners, Michigan Land Use Institute

Attention farmers! Sign up now for this year's *Select a Taste of Traverse Bay* guide to local farm foods. The guide is growing the market for local farm foods by helping families, chefs, and retailers find you.

The deadline for the free print and Internet listing is **Monday, March 7**. Contact Diane Conners, coordinator of the guide, at 231-882-4723 ext. 16 or [diane@mlui.org](mailto:diane@mlui.org). Or sign up online under the "list your farm" section of the online guide at [www.mlui.org/foodguide](http://www.mlui.org/foodguide). All farms must submit information for the guide, even if they were included last year.

*Select a Taste of Traverse Bay* is a product of the nonprofit Michigan Land Use Institute's Entrepreneurial Agriculture Project. The guide, which features farms in seven counties in and around the Grand Traverse and Little Traverse bay area, is a popular item with consumers. Farmers report that last year's guide brought them new business.

The Institute plans to distribute 20,000 copies in June to tourist visitor centers, farm markets, libraries and other outlets across Antrim, Benzie, Charlevoix, Emmet, Grand Traverse, Kalkaska and Leelanau counties.

The Institute also is developing a campaign to promote local farms and *Select a Taste of Traverse Bay* in stores, restaurants and resorts. Businesses that want to be promoted as sponsors of the guide and the local food marketing effort should also contact coordinator Diane Conners.

The Institute's Entrepreneurial Agriculture Project is working to grow jobs and save farmland by making local foods a part of every meal. Learn more at [www.mlui.org/foodguide](http://www.mlui.org/foodguide).

#### **2005 CROP ADVISORY TEAM ALERT NEWSLETTER**

Sign up for the 2005 CAT Alert is underway with Fruit, Vegetable, Field and Landscape editions again available for \$35 by mail each edition or can be read for free on the internet at <http://www.ipm.msu.edu/ipm/aboutcat.htm>. For questions or to subscribe, contact Assistant Editor Rebecca Lamb at: 517/353-4703.

#### **SLEEPING BEAR NATIONAL LAKESHORE ORCHARD PRUNING WORKSHOP**

The Sleeping Bear National Lakeshore is planning to hold a pruning workshop on **Friday, April 22<sup>nd</sup>**, to train volunteers to rejuvenate trees in the Lakeshore's historic apple orchards. If interested in helping, either as a trainer or a volunteer, please contact the NWMHRS at 946-1510 and ask for Alison Heins, or call Kimberly Mann at the National Lakeshore Headquarters, 231/326-5382. More information will follow in the next newsletter.