

## Annual Row Crop Clinic To Be Held In Parker

PARKER — The only Row Crop Clinic held in the Southeastern part of the state will be held on Feb. 14 at the Parker Community Building in Parker. The program runs from 8:30 a.m.-3 p.m. Coffee and rolls are sponsored by Farm Credit Services and lunch is sponsored by Cargill and CENTRAL Farmers Cooperative. There is a fee for the program and anyone interested may attend. CCA credits will be available.

The program includes Kurt Reitsma, SDSU Extension Precision Ag Field Specialist, who will discuss "Making Cents Out of Yield Monitor Data"; Chris Hay, SDSU Extension Agricultural Water Management Specialist, who will talk about "Land Drainage and Water Management"; Ron Gelderman, SDSU Extension Soils Specialist, who will address "Nitrogen Use Efficiency"; Mike Moechnig, SDSU Extension Weeds Specialist, who will provide a "Herbicide Update"; and Connie Strunk, SDSU Extension Plant Pathology Field Specialist, discussing "Crop Disease Control".

We will also be having a private applicators training in conjunction with our Row Crop Clinic in Parker on Feb. 14. To receive pesticide applicator certification you must attend the entire afternoon session from 1-4 p.m. You also must bring along your driver's license or similar government issued photo ID card.

## Ag Conference Is Set For Kearney Feb. 15-16

LINCOLN, Neb. — Gov. Dave Heineman has announced the schedule for the 2012 Governor's Ag Conference, being held Wednesday and Thursday, Feb. 15-16, at the Holiday Inn Convention Center in Kearney. The theme for the 24th annual conference is "Nebraska Agriculture: Today's Challenges, Tomorrow's Opportunities."

The conference begins at 3:30 p.m. on Wednesday, with a panel of opening speakers who will discuss connecting consumers with farmers and ranchers to share information about agricultural production. The panel includes Willow Holoubek from the Alliance for the Future of Agriculture in Nebraska (A-FAN), Dawn Caldwell from Common Ground Nebraska and Pete McClymont with We Support Agriculture. The "Celebrate Nebraska Agriculture" reception follows, featuring a wide variety of Nebraska food products and entertainment.

The keynote presentation will be delivered by John Doggett, senior lecturer of International Entrepreneurship, Management and Sustainability as well as a senior research fellow at the University of Texas at Austin. He will discuss the role of Nebraska agriculture in the future global economy.

Conference activities resume at 9 a.m. on Thursday. Those interested in agriculture issues are invited to attend. A registration fee covers participation at activities on both Wednesday and Thursday. Registration is available online at [www.agr.ne.gov](http://www.agr.ne.gov), or by calling NDA toll-free at (800) 831-0550.

## Beef Day At The Capitol Set For Feb. 16

PIERRE — The South Dakota CattleWomen (SDCW) have set Feb. 16 as the 2012 Beef Day at the Capitol event in Pierre. Beef Day will be hosted by the SDCW from 11 a.m. through 1 p.m. at the state capitol. The CattleWomen and other beef industry organizations along with ag and natural resource agencies will be in the Capitol Rotunda to share information about the nutritional value of beef, tips for cooking with Beef and the importance of the Beef Industry to South Dakota.

"Beef producers are happy to share details how the beef you eat makes its way from our pastures to your plate," says SDCW President, Julie Holmquist, Reliance. Agriculture contributes over \$21 billion to our state's economy and beef production is the largest segment of that economic factor. "In South Dakota, the cattle industry is 98-percent family-owned businesses with the majority of those operations having been in the same families for more than 25 years," explains Holmquist.

This event is an opportunity for people to interact with industry professionals from the South Dakota Beef Industry Council, South Dakota Grassland Coalition, South Dakota Stockgrowers Association, South Dakota Cattlemen's Association, resource agencies, as well as, real farmers and ranchers who produce the beef on our table. "It all starts beneath our feet—because we have healthy soil in South Dakota, we can grow prairie grasses that feed the cattle that give us food, products and conveniences that we use every day," says Collette Kessler, Public Affairs Specialist with the Natural Resources Conservation Service, Pierre. "Livestock producers want consumers to know that sustainable resources are the foundation of their business. Farmers and ranchers work hard to manage their resources for a healthier environment for everyone."

During the event, Holmquist says visitors and legislators can try beef sandwiches and samples, take home the new winning recipes from the State Beef Cook Off and learn about key nutrients people need that are provided by beef.

For more information, visit [www.sdcattletwomen.org](http://www.sdcattletwomen.org).

# Just For The Record

## Good Recordkeeping Is Essential To A Farm Operation

BY RITA BRHEL  
P&D Correspondent

There is nothing glamorous about record-keeping. And there are plenty of other things producers can find to do. But as tedious as paperwork can be to someone who'd rather be out in the field or the barn, detailed and accurate records are an essential part of a successful farm business.

"The primary motivation behind many farm records is income tax reporting," said John Schlender, an agricultural economist specializing in farm management, with the University of Minnesota Extension. But, "without good farm records, it is difficult to know what is really happening within the farm business. Farm records kept only for income tax purposes on the cash basis do not provide for the computation of actual net farm income for the year to show if the farm business was profitable."

Schlender encourages producers to tweak their records to serve both tax purposes and as a business management function.

"Income tax reporting rules require some farm business records," he said. "Farm business record keepers have a choice between merely meeting tax requirements and building a valuable business tool."

Producers often ponder which enterprises to expand or pare down, whether to purchase new equipment or more land or whether to rent or hire the job out, and how credit can be better used. "Records alone will not solve these problems," Schlender said. "But a farmer who maintains and studies an adequate set of records can usually handle such problems better than one who does not. By adding additional farm business data, they can provide valuable management information."

Keeping complete records can seem like a daunting task at first. Ryan Herman, who has a grass-based cow-calf herd in Iowa, has a long list of records he keeps — a grazing record entered daily, a stockflow worksheet entered monthly, an inventory worksheet entered seasonally, a financial record dividing each month's checkbook registries into various categories, the budget updated monthly, the profit-loss worksheet calculated yearly, a balance sheet done yearly.

Recordkeeping gets more complex with multiple enterprises and movement of inventory between enterprises, such as replacement heifers joining the cow herd. Other records to consider including are opportunity costs of various inputs or aspects of an enterprise, such as the actual cost of hay purchased off-farm versus baled on-farm in terms of dollars and labor; a five-year average value of assets, which accounts for the up-and-down nature of markets; and the intertwining of business goals with financial trends, for a holistic look at the farm.

Though more detailed farm records, besides the mandatory tax-reporting variety, are optional, they can be extremely vital in helping producers to determine the direction for their farm, or simply what changes can save a little money or make things a little easier.

"You'll start to see trends. Those trends will become your basis," Herman said. "That'll give you a little bit of feel for it. For example, with my grazing records, I've learned which pad-



PHOTO: RITA BRHEL

Recordkeeping isn't just for youth in 4-H and FFA: It is a valuable tool for experienced agricultural producers as well.

docks I can leave the cows in a bit longer, which ones I can get another day out of."

Some records are done by pen-and-paper out in the pasture; most find their way into computerized programs, such as Quicken. Herman's grazing records consist of a notebook scribbled with observations for the day, of the pasture and the cow's behavior. But his financial records are all on the computer. He prefers to use a spreadsheet, through which he can create graphs and charts for comparison.

"That's the advantage of computerized software: You're going to be able to see any group of variables you want," Herman said.

Records are largely a customized project, tailored to each producer's personal preferences. But Schlender does provide a basic framework for producers who want to improve their records but don't know where to start. Quick tips for improving existent recordkeeping include:

- Make it a habit — Do the records every day. Develop shortcuts and steps to simplify the job. Keep the record book in a convenient location.
- Run the business through a bank — Keep a separate account for farm business, so there is no need to short through the family finances to check the cash flow for the farm. Clearly mark all items on the deposit slips and in the checkbook register. Pay farm expenses by check; if using cash, get a receipt.
- Be as thorough as possible — Record all names, dates, quantities, and prices when making entries.
- Make it easy to correct a mistake — Use a pencil, not pen. Or, put your records on the computer.
- Use an adequate farm record system — Generally, farm records used for tax-reporting purposes are as basic as they come. Any

records to be used for farm business management will be much more extensive. The different farm record systems:

1. Tax Return "Cash" Method — receipts; expenses; depreciation schedules for buildings, machinery, and purchased breeding and dairy stock; and record of feeder livestock purchased.

2. Tax Return "Accrual Method" — receipts; expenses; depreciation schedules for buildings, machinery, and purchased breeding and dairy stock; and inventories of raised market and breeding livestock, livestock purchased for resale, grain, feed, and supplies.

3. Tax Return, plus Farm Business Analysis — receipts with weights, prices, etc.; expenses with weights, prices, etc.; depreciation schedules for buildings, machinery, and purchased breeding and dairy stock; inventories of raised market and breeding livestock, livestock purchased for resale, grain, feed, and supplies; livestock and crop production; payables and receivables; and family living records.

Producers do not have to create their own records. Many commercial businesses provide free record books; others have them for a cost. Schlender said that most free record books are only adequate for tax reporting; however, it's only a few extra steps from the basic tax-reporting records to records that can be used for business decision-making. A good source for complete record books and recordkeeping assistance are local county Extension offices in South Dakota and Nebraska.

"A good set of farm business records has three basic uses: as a service tool, as an indication of business profitability and growth, and as a farm business analysis tool," he said. "All of these benefits can be obtained with just a little effort and know-how."

## Opinion

# Warm Thoughts About A Weird Winter

BY RITA BRHEL  
P&D Correspondent

This has been one weird winter! There were two days in January when the mercury climbed into the 70s at my southern Nebraska farm. Beside that, the average temperature was in the 40s, frequently in the 50s. A couple friends in the area told me tales of crocuses popping up through the soil and lilac bushes beginning to bud out, and I learned a few weeks later, that there was some truth to these tales — when the big elm tree that sits between our garden plot and our henhouse filled up with leaf buds.

And then we were hit with a snowstorm last weekend — the first snow we've seen since October: Six inches to a foot or more, in some places, of heavy, wet snow over the top of nearly an inch of rain, laid down in barely freezing temperatures where it was cold enough for the snow to stick but not cold enough to freeze into ice. It was a snow that is typical of late March or early April — those brief spring blizzards that come on with a fury but disappear nearly as quickly.

The groundhog on Feb. 2 predicted six more weeks of winter, but who's to complain with a winter like this one. Not even farmers are complaining, as the almanac and the old-timers say



Rita  
BRHEL

that this spring should be wet. "We'll get all the moisture, just a little later in the year," they say.

I guess Europe is just getting dumped on. I saw a couple pictures of people digging out of drifts burying their cars and stretching over their roofs. And it's been so cold — frequently in the sub-zero range — that more than 100 people have died. North America and Europe seemed to have switched

their usual wintry personalities.

I was actually excited about this latest snowstorm. I have missed the snow a little bit. I like to sit by the big picture window in the living room and watch the snowflakes swirl around the trees scattered through our yard. I also like to take the kids one at a time out to the porch, just as the first snowflakes begin to fall, so that we can still go out in our slippers and don't have to change shoes and clothes, and try to catch flakes on our tongues. But, after the snow is done falling, it's only a couple days and I'm ready for warmer weather again. I don't like it when the snow gets dirty and shrinks down into an icy block that takes

weeks to finally melt away.

But I must say that I have enjoyed this winter immensely. It's a bit deceiving, though. My husband and I both are itching to get out and plant the garden and do some yard work. We have to keep reminding ourselves that it's only February, two or three months before we should even be daring to touch the soil, lest we plant something too soon and a cold snap kills all our hard work. I still remember several years ago when we experienced 70-degree weather in March and really cold, subzero temperatures came for a week in April and ended any hopes for a good fruit tree harvest. The spring blossoms, on the trees and from the spring bulbs, suffered big time. Not only was it a rough year for fruit trees, but many trees didn't even survive. So, I have this nagging feeling that this year might be the same story.

It's hard to imagine what the rest of winter and our spring will look like. I hope this is the beginning of an early — very early — spring. The last couple of years, it seems that winter went later than usual and we barely had a spring before the dog days of summer started. But again, it's only February and we've got a lot of months to go before spring traditionally starts. However it goes, it should be a spring to remember.

## Environmental Training Session For CAFO Operators Slated For Huron

BROOKINGS — An environmental training session for operators of Concentrated Animal Feeding Operations, or CAFOs, is set for Feb. 23 in Huron.

Registration begins at 8:30 a.m. at the Crossroads Convention Center, 100 Fourth St. S.W. in Huron. The program begins at 8:50 a.m. and concludes at approximately 4:45 p.m.

To register for the training, call Candy Willms at (605) 688-5141. Specialists from South Dakota State University, the South Dakota Department of Environment and Natural Resources, and the Natural Resources Conservation Service are offering the training.

This training fulfills the environmental and manure-management training requirement to obtain a livestock permit for CAFOs from the South Dakota Department of Environment and Natural Resources.



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