Help Available Through Value Chain Cluster Initiative

Do you have a food or farm business or do you work with a food or farm business? If you answer “yes”, and live in one of seventeen eligible West Virginia counties, you can participate in the Value Chain Cluster Initiative. This program “provides hands-on business development and coaching services to strengthen local food and farm businesses.” Participants can receive coaching about such subjects as business planning; web technology; marketing and branding; legal assistance with contracts and incorporation, and much more!

Eligible counties in West Virginia include: Doddridge, Tyler, Ritchie, Gilmer, Barbour, Preston, Randolph, Tucker, Upshur, Fayette, Greenbrier, Monroe, Pocahontas, Calhoun, Clay, Roane and Wirt.

For full details, see the website at www.vc2.org or call 304-661-4951.

Butler Reigns over Strawberry Festival

WVFB Secretary-Treasurer/Administrator Steve Butler was recently crowned Strawberry Festival King in Upshur County.

Butler, who raises cattle and sheep, along with strawberries and other assorted crops, was crowned in May and presided over the annual parade and other festival activities. He has taken some good-natured ribbing from office staff, too, who have been genuflecting and addressing him as “your Highness.” All kidding aside, congratulations, Steve.

Former WVFB Board Member Moffet McNeel Dies

Jacob Moffett “Mac” McNeel Jr., age 85, of Hillsboro, passed away Tuesday, July 2, 2013, at Bowers Hospice House in Beckley. He was a former member of the WVFB Board of Directors, and a 1996 winner of the WVFB Distinguished Service Award.

Moffett’s work ethic set an example, his love of family knew no bounds, his commitment to the community was inexhaustible and his faith made him strong.

He is survived by four sons, 10 grandchildren and 9 great-grandchildren.
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On the cover

Corn
Lindsey Nash
The ongoing battle over immigration reform should have the attention of all Americans. Included in the Senate-approved version of the bill is basic amnesty for people who have come to this country illegally.

I believe our rule of law is being destroyed through this process. If this bill passes the House, we would be rewarding those who have no respect for our laws and regulations. All illegals would be given immediate legal status with a pathway to citizenship. This immediate status is referred to as “Registered Provisional Immigration Status”, or RPI status. Even the illegals who have criminal records would receive RPI status. All illegal immigrants would then be immediately eligible for welfare and other government-funded benefits.

Approximately 50% of the illegal immigrants in our country today have children who were born in the U.S. and thus are eligible for welfare programs including food stamps, medicaid, children’s health insurance, Temporary Assistance for Needy Families (TANF), and more. It is estimated that each illegal household today consumes over $14,000 more in benefits than they pay in taxes, because we provide them with public education, police and fire protection, water and sewer service, road maintenance and other services on top of the welfare programs. And the extension of these benefits will not be limited to the 11 million current illegals, because there will be many more family members of current illegals who will be allowed to come to this country with their families. The total cost to taxpayers will be in the trillions. With RPI status and drivers licenses, there is no doubt many of these folks will prematurely end up on the voter roles where they can help elect public officials who will continue to fund the programs from which they benefit. All of this is a slap in the face to those who have applied for citizenship lawfully and have patiently waited for years to obtain their legal status.

The Senate bill also does virtually nothing to actually provide border security. There are provisions for border fencing and security; however, language in the bill gives Homeland Security Secretary Napolitano or her successors the authority to NOT build the fence or implement other security measures if the Secretary does not find it to be an “appropriate” use of funds. This administration already has a clear record of non-enforcement of our border and immigration laws. They have even gone to the extent of implementing a public advocate department to lobby for illegal rights, and have also delayed or ignored any new enforcement measures that were passed, including workplace raids.

True immigration reform must start with securing our border and enforcing our immigration laws and rules.

We do need immigration rules that allow for the appropriate number of guest workers for agriculture and other business interests, and that allow for legal immigration and citizenship when done properly. It is hoped that the House of Representatives will pass immigration legislation that guarantees border security first and limits access to government assistance programs.

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I recently had the opportunity to attend the Special Session in Charleston where Tim Miley (D-Harrison) was elected as the 53rd Speaker for the House of Delegates. Following the administration of the oath of office by Supreme Court Justice Robin Davis, Speaker Miley shared brief remarks focusing on education, infrastructure, natural resources and family. He pledged to work in a bipartisan manner to move West Virginia forward.

Looking to the future, topics have finally been identified for interim study leading to the 2014 Regular Session. Topics of interest to Farm Bureau include: Aging Watershed Dams and Channels; Cultivation of the Meat Processing Industry; Development of a “West Virginia-Homegrown” Brand for Local Foods; Review of Hybrid Cooperative Association Laws; Distribution of Power to Rural Communities; Feed to Achieve and Senior Vouchers for Locally-Grown Foods; Integrated Leasing for Horizontal Gas Wells; Necessity of the Application of Oil and Gas Conservation Law and Lease Integration Principles; Nontraditional Agriculture and Agri-tourism Development; and Update of Fencing Laws. For a complete listing of study topics, go to the legislative website (www.legis.state.wv.us) and click (under DOWNLOADS) on 2013 Interim Study Assignments (PDF).

There has been much discussion in recent months about the implementation of “Common Core State Standards” in education. Upon closer inspection this movement sweeping across the country is raising many eyebrows relative to the fed’s increased involvement in state programming, cost, data collection/personal security, etc. Farm Bureau has participated in numerous meetings with key groups having questions and concerns about Common Core. Most recently we were represented at a Regional Common Core Town Hall Meeting in Marietta, Ohio. Approximately 150 were in attendance, including representatives from WV’s Constitution Advocates, Farm Bureau, West Virginians Against Common Core, and members of our state legislature – Senators Donna Boley (R-Pleasants) and Mike Hall (R-Putnam); and Delegates Jim Butler (R-Mason) and Scott Cadle (R-Mason). This “Truth in American Education” meeting focused on Common Core History – Facts and Fiction; Educational Impact – Public Schools K-12, Christian Schools, Home Schools; Family Values Impact – Overall Cost, Unfunded Mandates; Personal Security – Government Data Collection; and Personal Involvement – What You Can Do. Program presenters included Emmett McGroarty, American Principles Project, Washington, D.C. and Heidi Huber, Ohioans Against Common Core, Cincinnati, OH. Their passionate, thought-provoking presentations kept the audience glued to their chairs, sharing data and personal reflections, including: concern about federal intrusion in education and special interest control of policy making; “Data-mining without abandon is the most fearful part of this;” “Teachers will be evaluated on an assessment (student test) they don’t write, don’t read and never see;” “This is a fed-led, debt-financed education takeover!”

The meeting was taped and copies will be available in the near future. A website referenced for updates on Common Core developments/concerns is http://truthinamericaneducation.com. Stay tuned, this discussion appears to be heating up across the country. Until next time, take care FRIENDS, God bless and KEEP SMILING.
So you’ve been looking forward to spending time out on the open road with family? The Great Smoky Mountains or Yosemite National Park may be the perfect option for your next destination – it’s just a matter of getting there. With a recreational vehicle (RV) your travels can be both cost-effective and trouble-free with proper planning.

You may be surprised to find that the low cost of RV travel has driven many Americans to rent or purchase an RV for their vacations. RVs range from luxury motor homes to towables like truck campers and expandable trailers. A study conducted by PFK, an international travel and tourism consulting company, found that traveling in an RV can save a family of four anywhere from 28 to 59 percent compared to combined cost of hotel rooms, restaurant dining and other expenses. RV travel has consistently been a less, if not the least expensive method of travel, according to a study conducted by the Recreational Vehicle Industry Association (RVIA).

If you own an RV or are considering renting one, be sure the vehicle is road ready to avoid costly repairs or an unexpected trip delay.

Nationwide Insurance has compiled five years of RV claims data that show tire problems and roof damage are two of the leading issues its customers face.

Of the RV claims filed, nearly 60 percent were for tire issues. Many of the incidents may have been prevented with better tire maintenance or packing techniques when traveling.

Traveling in a recreational vehicle is fun, but following a few safety tips can make the difference between delight and disaster,” said Dawn Stoppelmoor, powersports product director who leads RV insurance products. “We have patched many RVs on the road to salvage a vacation, but some pre-trip maintenance and reminders can help keep consumers on the road and out...
Improper packing that leads to uneven loads can have harmful effects including restricted braking, blowouts and even breakdowns. It is extremely important that drivers be aware of their surroundings and familiar with the vehicle’s size when maneuvering in close quarters. Size includes height too. One of every 10 claims being filed is for roof damage caused by drivers miscalculating their RV’s height.

Crowded areas can be tricky to travel through with a large vehicle like an RV. One in seven claims occurred in areas such as gas stations where it can be hard for the driver to see other vehicles, awnings, poles and other hazards.

To prevent these issues, the solution may be as simple as verifying the height of your RV and adjusting your trip accordingly or leaving behind unnecessary and heavy luggage that may weigh down the vehicle to make your trip as successful as possible.

Here are a few more tips to ensure your trip is trouble-free:

- Check the RV’s tire pressure and wear prior to departure, as well as occasionally during the trip
- Be sure to pack the vehicle so that weight is distributed evenly
- Give the RV the space it needs for braking and turning, especially around other vehicles. RVs need about 20 percent more distance to stop than the average car. For braking, allow a three-second distance between your RV and another vehicle
- Be conscious of the RV’s clearance in terms of height, length and width.

Whether you rent or own an RV, be safe on your summer trips!

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West Virginia Farm Bureau News
Membership Is Our Duty

David H. Lawson
Wood County Farm Bureau

On April 18th, Farm Bureau members from Region 6 met at the Harrisville Public Library. The subject? Membership.

As always, Ritchie County Farm Bureau was a gracious host, and there was a great turnout.

Six of these membership meetings will have been held by the time you read this. I am not sure how many or which state Farm Bureau staff members have been at each of these meetings, but Joan Harman, Bill Aiken and Eric Thomason were at ours. Remember, these people were away from their families maybe six times. When we were in 4-H and wanted to express happiness, we would say, “How How” and I say a big “How How” to them. After six presentations in a short period of time, they are probably just a little worn down.

Finally, I come to the point. Membership is influence – membership is our opportunity to recruit young people into Farm Bureau – membership is our opportunity to “Pass it On” – membership is our opportunity to preserve rural West Virginia, and our way of life.

On Friday, April 19th, I spent a few hours at the WV Envirothon at the Wood County 4-H Camp, the state’s premier conservation education program for West Virginia’s high school students. Approximately 200 boys and girls passed through the serving line. They were polite and looked like they were having fun.

Just by looking at 4-H, the Envirothon, FFA and probably many more ag-related organizations and activities for youth – West Virginia Farm Bureau has the opportunity for a bright future.

West Virginia Farm Bureau has done the training; those presently not in Farm Bureau are here, waiting for our invitation.

Friends and Farm Bureau members one and the same, it’s up to you and me. It’s our responsibility. Your county Farm Bureau will be enhanced by new members and our state Farm Bureau will be stronger. Our voice in West Virginia will be greater, our motto will be recognized – “We pull the most when we pull together”. Our mission statement, to “improve, protect and enrich the lives of Farm Bureau members and their families” will be meaningful to many more.

Where can you meet better friends from around a whole state, our state, West Virginia? Answer: West Virginia Farm Bureau.
As promised in our last article, “Estate Tax 101: The Basics for Marcellus Shale Owners,” published in the May edition of the Farm Bureau News, this article provides new information to Marcellus gas owners on how to reduce the income tax burden when they are contacted to lease their Marcellus gas rights.

The thought of being able to lease gas rights for substantial sums of money is both exciting and a little scary, particularly when gas owners start thinking what that lease might mean on their tax returns. The Internal Revenue Service has made it clear that the lease of gas rights will lead to taxable income, but how much and what type of income depends upon the way you structure the transaction. It can be a challenge trying to translate what that agreement says into actual dollars and cents, but understanding how that income is taxed is important because, in the right circumstances, gas owners can save themselves substantial tax dollars.

The first step is to know what gas “terms” mean, in relation to income taxes. For example, gas owners who lease their rights receive payments of cash called royalties. There are lease bonuses (which are normally one-time, upfront payments based on a per acre price), operating royalties (which are paid by the drilling company once the gas well is in production), advance royalties (amounts paid in anticipation of more future royalties), and minimum royalties (smallest amount of royalties payable under the lease agreement). There are various other terms associated with the royalties, such as delay rentals, production payments and the like. All of those terms are usually contained in a lease agreement, which is the most common type of agreement between a gas owner and a production company. The agreement will set out the percentage of royalty that the owner can expect to receive for his or her gas rights. This lease royalty is taxed by the IRS as “ordinary income.” Ordinary income is the most common type of income. It is what most people think of when they hear income. It includes income from employment wages, salaries, tips, rent, and the like. The other type of income commonly talked about is a capital gain, which happens when someone sells a capital asset, like a home, land or a share in a business.

Why does it matter whether payments are considered ordinary income or a capital gain? The highest tax bracket for ordinary income in 2013 is 39.6% and the highest bracket for long-term (held for more than a year) capital gains is 20%. So what, you ask? Well, ordinary income costs more in taxes than capital gains does. For example, say Bob has ordinary income of $500,000 and Tom has capital gains of $500,000. Bob’s tax bill is $198,000 and Tom’s tax bill is only $100,000. Tom is paying $98,000 less in tax, simply because his income is treated as a long-term capital gain.

Gas owners might be wondering how the tax law applies to them. After all, gas owners are being offered lease agreements from production companies, so aren’t they stuck with getting royalty income that would be considered ordinary income? Well, consider how much income tax a gas owner could save if the income were capital gains instead? A gas owner, in the right circumstances, should consider structuring the transaction as a sale, rather than a lease. While a sales transaction will not suit everyone’s situation, those gas owners who are successful in this can literally reap the tax-saving benefits. If you are a gas owner who has been approached about leasing your gas rights, you might want to consider whether this is an option for you before you sign that lease.

See Income Tax, page 20
Win This Quilt!

YOU could be the proud owner of this beautifully hand-made quilt, which celebrates West Virginia’s 150th birthday!

Tickets are now available for the annual Gun/Quilt Raffle. The winning tickets will be drawn at this year’s Annual Meeting in November. The first ticket drawn will have the choice of this quilt or a Remington 870 shotgun.

Proceeds from the raffle support Women’s Leadership Committee programs and Young Farmer and Rancher programs.

To secure your tickets, contact Field Representatives Eric Thomason or Bill Aiken at the WVFB office, or get them at the Annual Meeting in November. Don’t miss out!

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Deborah Miller, JD, Director of Planned Giving, West Virginia University Foundation, Inc.

Many who have planned wisely for retirement by putting money into IRA accounts now find that the required annual distributions are funds they do not really need after all. However, they must withdraw a certain amount or face a 50% federal tax penalty.

An alternative to paying the taxes is available. Federal law currently permits anyone age 70 ½ or older to make tax-free gifts from IRAs to their favorite 501 (c) (3) charitable organizations during 2013.

Gifts up to $100,000 can be made by having the IRA manager transfer the funds directly to the nonprofit organization (private foundations, supporting organizations and donor advised accounts are excluded).

No personal benefit from the transferred amount is permitted.

An IRA gift counts toward the required minimum distribution for the year and doesn’t impact or lessen the deductibility of any other charitable gifts made in 2013.

While regular IRA distributions are subject to federal and state income taxes, the charitable amounts escape federal taxes and most states, including West Virginia, also exempt the gift from taxes.

If you do not have an IRA, it may be worthwhile to roll-over other tax-deferred retirement account funds into a newly established IRA to make such charitable gifts.

Your hard-earned IRA funds can be a tax-free way to help your community and favorite nonprofits, including WVU and the West Virginia Farm Bureau.

That’s good planning.
Farmers Markets: 8 Great Reasons to Eat Locally

Lori Ring

The Buckhannon-Upshur Farmer’s Market boasts a variety of garden and kitchen goodness just waiting to be snapped up by customers. Several vendors displayed veggies, jams, breads, pies and plants on their tables during this busy morning.
As you go about your weekend errands you may encounter a closed street with pop up tents across the alley. Congratulations! You have found your local farmers market. Farmers markets have been around for years but have become more popular thanks to the “Go Green” movement. At these farmers markets you can find a variety of items including fresh baked goods, jams, organic or grass-fed meats, fresh fruit and vegetables, flowers, and even plants for the do-it-yourselfer.

There are many reasons to support farmers markets but here are 8 reasons why we should eat locally:

• Farmers markets allow us to eat seasonally and reconnect with the cycles in our environment.

• Eating locally helps support our local farmers (because without farmers there would be no food!).

• Local foods help protect our environment by not having food travel thousands of miles, burning precious fuel.

• Eating food fresh from the garden means we are eating less-processed food, without additives or preservatives.

• Farmers markets add a little diversity to our diet because varieties like red carrots or heirloom tomatoes are normally not offered in grocery stores. Nothing is as fun as preparing something you have never tried before!

• We are able to connect with the farmers who provided our delicious meal. Sometimes we can even go to the local farm for a fun visit or pick-your-own produce.

• Local farmers markets also create a wonderful learning experience in how to prepare fresh food. Vendors many times can offer a massive amount of advice on how to prepare the new fresh find you have purchased.

• Finally, farmers markets are a great way to meet or just catch up with neighbors. The markets are community-based and family friendly, so come out to your local farmers market!

West Virginia has a variety of different farmers markets throughout the state. Most farmers markets open in May and continue until November, but some areas offer year-round produce. To find out about local area farmers markets and locations, check out the Farmers Market Directory on the WVU Extension Service website at http://ext.wvu.edu/fun_family_food.

Whether you live in Charleston or Charles Town, go visit a local farmers market and enjoy the taste of the real flavors nature has to give.
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Crop yield estimation is a management tool used by a variety of people and entities for varying reasons. Estimations are made early in the growing season and all the way up to and beyond harvest depending on the purpose. Decision makers for national markets may use mathematical models, remote sensing or actual ground-based field reports to make timely decisions about needed imports or available exports. Insurance companies help producers manage risk associated with producing crops and may use yield estimates when paying for losses. We as farmers use crop yield estimates in a variety of ways.

For the farmer, the use and importance of crop yield records and estimates can be seen in many ways. These include lease agreements, maintaining one’s “Farm” status for tax purposes, planning for winter feeding and nutrient management planning. Often farm record keeping focuses on the number of bales produced to determine if enough hay is available to winter livestock or to estimate the revenue of expected sales. Taking the records you may already keep a step further and estimating tons of hay produced has the potential to expand the benefit of your record keeping. Crop yield estimates are a valuable nutrient management planning tool whereby you can determine approximate levels of nutrients removed from the soil or nutrients available for another crop if you are considering a cover crop. This article will concentrate on methods to estimate hay yields and how this information may be used in nutrient management planning.

One of the first things you’ll need to do, even before harvesting, is to make some notes about the composition of the hay in your different management areas or fields. What is it? Is it mostly orchard grass with about 25% red clover? Is it a stand of alfalfa? This will be important later when you want to determine an approximation of nutrients removed in the crop. These notes could also prove valuable from year to year as you evaluate the effectiveness of other management practices.

A matter of practical consideration that affects the volume of hay removed from the field is management of the drying process. Harvesting losses can be 20% or more of the forage you start out with. The more times you move the hay after it is cut the higher the infield loss, and the more fuel you will burn. Some loss is inevitable but if you ted the hay just before raking you are probably losing quantity and quality of hay. If possible it is best to rake the hay with some moisture remaining to preserve leaf material. If you have a high percentage of legumes in the hay and it was dry yesterday you should consider raking it on the hay. Remember, you are trying to preserve as much leaf as possible. That’s where the real nutrient value of hay is contained, not the stem. But when we have weather like we’ve had this June, we don’t have an unlimited amount of time for the hay to dry and getting the hay harvested at all is a challenge. So, as the saying goes, “cut your losses,” or in this case “ted your losses”.

Most farmers know how many bales each field has produced but generally don’t know how many tons of hay to the acre they are producing. It is certainly impractical but also nearly impossible to be 100% accurate determining the tonnage of hay produced. However, it is practical for many farmers to get a good estimate of how many tons per acre each field is producing. Regardless of the type of bale or baler used it is a simple matter of weighing several bales, calculating the average per bale—the greater number of bales you weigh the more confidence you will have in your average weight— calculat}
by the same operator round bales can vary 30% or more in weight. The only thing consistent about round bales is the width of the bale.

One additional option is to make your own set of scales using the hydraulics of a tractor loader or three-point hitch. A full explanation of how to accomplish this is not possible in this article but the following link is to a West Virginia University Extension webpage that provides an explanation of what you would need to know (http://www.wvu.edu/~agexten/forglvst/Using Hydraulics as a Scale on the Farm.pdf). This informative paper, “Forage Management: Using Hydraulics as a Scale on the Farm,” by Craig W. Yohn, Dr. Edward B. Rayburn and Dr. Dana Porter discusses the basic principle, calibration, applications and accuracy of such a system. Also of considerable interest in this fact sheet is documentation of the variance in bale weights. Two bales from the same 4’ x 5’ round baler varied in weight by 449 lbs. Even more interesting is that consultants guessed them to be about 42 lbs different and they guessed the heavier bale to be the lightest. It appears that guessing the weight of round bales is a true guessing game.

An apt question at this point is, “When should I weigh my hay?” You might be tempted to weigh your hay at harvest time when you’re already loading, unloading and transporting it. But if you want a more consistent way of determining your yield, wait a couple months. The moisture content of the hay decreases during storage. Most dry hay is baled at less than 20-25% moisture and will generally stabilize at about 12% after a couple of months. Hay baled at more than 25% moisture will likely mold and considerable loss of quality is expected. As hay loses moisture content and stabilizes at about 12% some dry matter content is also lost, but as you bale very dry hay you will experience a greater in-field loss, so it is a trade off. Generally speaking, hay baled at 15 to 18% moisture will result in maximum overall nutrient yield. (Dennis R. Buckmaster, Indoor Hay Storage: Dry Matter Loss and Quality Changes. http://pubs.cas.psu.edu/freepubs/pdfs/i102.pdf)

Once you have determined your hay yields, you can begin planning for future fertilizer applications to ensure a respectable yield for next year and the years to come. The best way to know the fertilizer nutrient content of your hay is to sample your hay and obtain a forage analysis. In the absence of an analysis the following table gives an idea of how much fertilizer nutrient content you are removing in your hay crop.

<table>
<thead>
<tr>
<th>Hay Type</th>
<th>N</th>
<th>P2O5</th>
<th>K2O</th>
<th>CaCO3</th>
<th>MgCO3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hay, grass</td>
<td>30</td>
<td>9</td>
<td>38</td>
<td>23</td>
<td>12</td>
</tr>
<tr>
<td>Hay, mixed, mostly grass</td>
<td>35</td>
<td>9</td>
<td>40</td>
<td>31</td>
<td>13</td>
</tr>
<tr>
<td>Hay, mixed, mostly legume</td>
<td>48</td>
<td>11</td>
<td>47</td>
<td>49</td>
<td>16</td>
</tr>
<tr>
<td>Hay, legume</td>
<td>56</td>
<td>10</td>
<td>51</td>
<td>62</td>
<td>17</td>
</tr>
<tr>
<td>Hay, small grain</td>
<td>26</td>
<td>9</td>
<td>37</td>
<td>18</td>
<td>9</td>
</tr>
<tr>
<td>Straw</td>
<td>17</td>
<td>5</td>
<td>33</td>
<td>13</td>
<td>7</td>
</tr>
</tbody>
</table>

Collecting soil samples should be a high priority so that existing soil fertility levels can be determined. Soil test recommendations for plant available nutrients are based on assumed yield goals. If you are not producing at those assumed yields and don’t plan to then you should adjust your fertilizer application program accordingly. If you are producing at a relatively low hay production level and want to increase production, don’t try to increase production from 1 ton this year to 3 tons next year. More than likely you have several limitations keeping the production down, poor soil fertility including the need for pH adjustment, lack of desirable forage species, lack of appropriate harvesting equipment, etc.

Applying appropriate levels of nutrients to the soil will help ensure a healthy plant/soil environment to meet your farm’s needs, prevent unnecessary loss of valuable nutrients and potentially increase your bottom line.

Thanks to Dr. Edward B. Rayburn, Extension Specialist, WVU.

Joe Hatton is certified as a Crop Adviser by the American Society of Agronomy and is a Certified Forage and Grassland Professional by the American Forage and Grassland Council.

Eric Thomason recently passed the West Virginia Department of Agriculture Nutrient Management Certification exam.
Lewis County FB Awards Scholarship

Breanna Brown, a student at Otterbein University, Westerville, Ohio, has been selected to receive the Lewis County Farm Bureau scholarship for 2013. Brown is an Equine pre-vet major with a minor in Equine business management who plans to graduate in 2016.

After receiving her undergraduate degree, she plans to attend veterinary school, specializing in Equine Science with a concentration in holistic medicine (sports massage, aromatherapy, acupuncture, chiropractic, etc.) She hopes to become a large animal veterinarian.

At Otterbein University, Breanna is a member of the Hunt Seat Equestrian Team as well as a member of Alpha Lambda Delta, the National Honor Society at Otterbein, and the Otterbein Pre-Vet Club. In addition, she does volunteer work for the Otterbein Animal Coalition.

Brown is a member of Lewis County Farm Bureau and FFA. She continues to be involved with her family’s farm, and will be exhibiting market lambs and a market goat during Jamboree at Jackson’s Mill.

Breanna is the daughter of Boone and Kim Brown of Lifes Run, Jane Lew. Her grandparents are Denver Turner, and the late Flora Turner, and Gerri Brown, and the late Bob Brown.

Income Tax, continued

Please stay tuned for our next article, in the September edition of Farm Bureau News, where we will discuss more tax planning options for gas owners.

Marc A. Monteleone is a partner in the Charleston office of Bowles Rice LLP, a regional law firm with offices in West Virginia, Pennsylvania, Kentucky and Virginia. He is a member of the firm’s Tax Team and the firm’s Chief Financial Officer. He is the Secretary and Treasurer of the West Virginia Independent Oil & Gas Association and is repeatedly recognized by “Best Lawyers in America” for Tax Law. Lambright is a senior associate in the Charleston office of Bowles Rice LLP. She is also a certified public accountant (CPA.) For more information, please contact Mr. Monteleone or Ms. Lambright at (304) 347-1100.

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Herbal Formula Eases Farmer's Aches & Pains

“I keep a jar of Steuart’s Pain Formula by my bed and reach for it at night when my knee pain flares up. It knocks the pain right out,” says Mike Marsden of Mabel, Minn. Marsden’s been using Steuart’s Pain Formula for about 4 years and says he’s constantly recommending it to other people.

Steuart Laboratories originally developed Steuart’s Pain Formula for race horses. Over the years, it has gained a following for treating other animals and humans. The cream contains extract of the herbs comfrey and arnica in a liposome base that penetrates the skin rapidly, says Gary Steuart, who founded the company in 1982. “People now use the product to relieve joint and muscle pain associated with arthritis and injuries,” Steuart says.

Rose Johnson of Hazleton, Iowa, uses Steuart’s Pain Formula to relieve the tissue pain caused by fibromyalgia, a disorder characterized by widespread pain and tenderness in joints, muscles, tendons, and other soft tissues. In addition to pain relief from Steuart’s Pain Formula, she appreciates that the product causes no side effects.

Joel Sloan of Mabel was familiar with Steuart’s Pain Formula because he used it regularly for treating dairy cows with mastitis. “It really helped the cows because it causes a heat action and gets the blood flowing in the udder,” he says.

When Sloan was recovering from hernia surgery several years ago, his bowel and urinary function slowed down. “I rubbed some on my abdomen and in 20 min., I could feel the product working and my bowel and urinary function were restored. The pain was gone.”

Warren Ward of Pemberton, Minn., says his knees ached so terrible at night that he couldn’t get to sleep without taking painkillers. “An orthopedic surgeon told me both my knees were shot, I had bone rubbing on bone, and I needed knee-replacement surgery. Then someone told me about Steuart’s Pain Formula. I started using it and in three days I had no pain in my knees. I went right to sleep at night, and I haven’t taken a pain killer since. “I like Steuart’s product because there’s no odor, it doesn’t stain your clothes, and you don’t feel a thing when you apply it. It’s an excellent product and I know it works,” Ward says.

Steuart’s first product – an ointment containing comfrey – was introduced in 1982. Today, the company manufactures and markets more than a dozen herbal and natural-oil healing and pain products for both human and animal use.

Contact: Gary Steuart, Steuart Laboratories, P.O. Box 306, Mabel, Minn. 55954 (ph 507-493-5585; 877-210-9664; www.steuartlaboratories.com).

5 oz. Pain Formula: $29.90
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West Virginia Farm Bureau News 21
The best parties bring together great food, great ingredients, and great people. To make your party stand out, take advantage of resources you already have to create an inviting and warm atmosphere for party guests.

The Right Ingredients Make for a Perfect Summer Get-Together

Everyone knows the key elements to a fantastic backyard barbeque are great company, exciting conversation, and delicious recipes — so be sure to pull together the perfect grilling menu that will keep your guests’ smiles as warm as the summer sun.

Get creative when planning your summer party. Kids also will love to get involved and add their own personal touches to the big event. Simple items, such as blankets, oversized pillows, Mason jars and mismatched dinnerware will create the feeling of home and comfort to all. These simple additions, along with essential recipe ingredients like Hellmann’s Mayonnaise Dressing with Olive Oil, will make for an amazing summer menu and party for your friends and family.

Here are a few tips to make your outdoor party simple and smooth:

- **Opt for Appetizers**
  Many party guests will want to nosh and mingle throughout the evening, so make sure you have plenty of appetizers, dips and chips on hand while you fire up the grill for the main course.

- **Stick with Simple**
  Don’t spend all of your resources on fancy snacks and sweets that require countless hours of preparation. Choose simple crowd favorites, such as the Texas Potato Salad made with just a few delicious ingredients including Hellmann’s Mayonnaise Dressing with Olive Oil, which combines the creamy, rich Hellmann’s taste you love with olive oil. This crunchy, fresh salad doubles as the perfect appetizer when served with tortilla or pita chips. Just create, plate and cover with plastic wrap and you have dishes ready to kick off a fabulous party.

- **Fire up the Grill**
  In addition to appealing appetizers, be sure your guests have tons of options when it comes to the main party entrée. Easy dishes, like Grilled Asparagus with Citrus Gremolata made with Hellmann’s Mayonnaise Dressing with Olive Oil, can quickly be made on the grill for a delicious and easy treat that is sure to please party goers.

- **Self-Serve Drink Stations**
  Allow guests to refill their drinks themselves by placing drinks on a small end table or cart. Cover it with a brightly colored tablecloth and stacked glasses. Don’t forget your ice bucket and tongs for mixed cocktails. If you are serving beer or wine, ice them down in galvanized bins placed next to the drink station. Be sure to position the station away from the food to keep lines from forming.

Did you know that Hellmann’s is celebrating its 100th birthday? For more great recipes and to learn more about the centennial celebration or download a coupon, visit Facebook.com/Hellmanns.
Grilled Skirt Steak with Citrus

_A Chef Tim Love recipe_

- 1 cup Hellmann’s or Best Foods Mayonnaise Dressing with Olive Oil
- 4 (8-ounce) outside skirt steaks
- 1/2 cup peanut oil
- Kosher salt and cracked black pepper (to taste)
- 2 tablespoons Chef Tim Love Steak Rub*

*Tip: Any good chili powder based rub can be used.

- 2 limes, cut in half
- 2 lemons, cut in half
- 1 tangerine, cut in half

Heat grill on high with lid closed for 30 minutes or light charcoal and let burn to white coals. Rub the steak with oil and season with salt and pepper, then the rub. Place the steak on the hot grill for 3 minutes on each side. Squeeze a lime half on each steak. Remove and rest for at least 3 minutes. Squeeze all citrus into a mixing bowl. Whip the dressing into citrus mixture and place in a squirt bottle. Cut steak against the grain and drizzle the citrus mayonnaise mixture over top. Serve immediately.

Texas Potato Salad

_A Chef Tim Love recipe_

- 1/2 cup Hellmann’s or Best Foods Mayonnaise Dressing with Olive Oil
- 1/2 cup pickled jalapeños, diced
- 1/2 cup sweet pickles, diced
- 1/4 cup whole grain mustard
- 1/2 cup fresh chives
- 4 warm baked potatoes
- Salt and pepper (to taste)
- 1/4 cup toasted pepitas (pumpkin seeds)

Mix dressing, jalapeños, sweet pickles, mustard, and chives in large bowl. Burst the potatoes and crumble apart. Add them to the mayonnaise mixture. Mix well and season with salt and pepper. Top with the toasted pepitas and serve.

Grilled Asparagus with Citrus Gremolata

_A Chef Tim Love recipe_

- 1/2 cup Hellmann’s or Best Foods Mayonnaise Dressing with Olive Oil
- 1 tablespoon olive oil
- 1 teaspoon finely chopped garlic
- 2 tablespoons minced shallot
- Grated peel of 1 lemon
- 1/4 cup white wine
- 1/4 cup lemon juice
- 1 cup bread crumbs
- 12 medium asparagus spears, trimmed
- 2 tablespoons peanut oil
- Kosher salt and cracked black pepper to taste

Preheat grill to 450°F. Heat olive oil in a small sauté pan on the grill. Just before the oil smokes add garlic, shallot, and lemon peel. Sauté slightly. Add white wine and lemon juice and simmer for 1 minute. Add bread crumbs and dressing and sauté until golden brown. Mix asparagus, peanut oil, salt and pepper. Grill for 3 minutes, turning fairly frequently. Place asparagus on a serving platter. Sprinkle bread crumb mixture over the grilled asparagus and serve.
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