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Schoharie County Agricultural Update
July 13, 2005

Contributors are JJ Schell, Jano Nightingale, Master Gardeners Linda Bevins and Nancie Bidwell. Compilation and formatting assistance provided by Marcy Regan. If you would like to be removed from the mailing list or know of someone that would like to subscribe, please let us know.

Thought For The Day

"With regard to excellence, it is not enough to know, but we must try to have and use it."- Aristotle

Calendar of Events

Saturday, July 30, 10:00 a.m. – 2:30 p.m. Beef Producer Field Day and Summer Picnic at Golden Acres Charolais, 756 Star Route 143, Westerlo, NY for more info or to register call Billie-Jo at 765-3512.

Saturday, July 30, 2005 8:30am - 4:30pm Check in time: 8:00am Wild Turkey Woodland Field Day
Where: Many Maples Farm, Pete and Kathy Walrod, Georgetown, NY
Cost:$5. Participants will receive a Hunting Heritage Club membership. Members will receive 2 issues/yr of the Get in the Game magazine, decal, and membership card. Lunch will also be provided to all participants Pre-Registration: The landowner workshop is limited to the first 60 people that return their registration information. Please pre-register by July 23, 2005. You may register at the door if space allows. Pre-registration is strongly encouraged. Questions? Contact Doug Little at 814-268-1019

Tuesday August 2, 2005, 10:00 am to 5:00 pm-TOUR THE INTERVALE "A food and agriculture-based model for community development" Their mission is to develop farm and land-based enterprises that generate economic and social opportunity while protecting natural resources. http://www.intervale.org/ Hard to believe? Too good to be true? Join the Regional Farm & Food Project on Tuesday, August 2, 2005, for a day at the Intervale — a visionary working model of the synergy between sustainable agriculture and community development. Our goal is to help you learn how to replicate the Intervale model in your community. Lindsey Ketchel, Director of Agricultural Programs, has designed a tour of the property and its enterprises that focuses on issues of agriculture and community development. There will also be some time for individual exploring of the grounds and businesses. Tour and bus are limited to 50 people. Advance payment must be received before July 29, 2005. $95 per person includes bus, 3 meals and tour. **To reserve your seat on the bus or for more information** call ML Healey at 518-271-0744, ext 3.

Tuesday, August 9 through Sunday, August 10, 2005 – Cobleskill Sunshine Fair. Visit the Cornell Cooperative Extension Building, Open Daily 10 am-10 pm. For more information on fair events visit the fair website at http://www.cobleskillfair.com/

Tuesday, Aug. 9 - Thursday, Aug. 11 Empire Farm Days - Rodman Lott & Son Farms, Rte. 414, Seneca Falls, NY. For more information, phone: (877) 697-7837 or go to website: www.empirefarmdays.com

Announcements

Animal Feeding Operation Air Agreement Signup Period Extended

EPA is extending the deadline for the signup period for the Animal Feeding Operation Air Compliance Agreement to July 29, 2005, in order to provide more time for operators of animal feeding facilities to make informed decisions about participation. The Agreement addresses emissions from certain animal feeding operations, also known as AFOs. EPA will continue to reach out to the agricultural community during this time. The extension also will be published in the Federal Register. The Agency has not changed the Agreement since it was published in the Federal Register Jan. 31, 2005. This Agreement is part of the Agency's ongoing effort to minimize air emissions from such operations and to ensure that they comply with the Clean Air Act and other laws. The period for public comment on the Agreement ended May 2, 2005. The deadline for AFO operators to sign the Agreement was originally extended until July 1 and will now close on July 29. For more information on the Agreement and how to sign up, please contact the extension office.

Workshop Announced on Deer and Chronic Wasting Disease in NY State Or Chronic Wasting Disease Workshop for Sportsmen, Farmers, Outdoor Writers

With the March 2005 discovery of captive deer infected with chronic wasting disease (CWD) in Oneida County, NY State became the eastern-most state to harbor this fatal disease of deer and elk. Since then, two wild deer have been documented to also have the disease. Numerous issues of concern to hunters, livestock owners, wildlife biologists, health professionals, veterinarians, and the general public need to addressed.

A workshop will be held at the Wyndham Hotel in East Syracuse on Saturday, August 13, 2005 with the objective to bring together some of the nation's and state's leading authorities on CWD. Presentations will be given on the cause and effects of CWD, history and status of the disease in western states, current status and plans for control in NYS, and information on public health issues. The $20 registration fee includes attendance at the day-long event, and a copy of the proceedings and the booklet "Understanding Chronic Wasting Disease in NY State and the Northeast Region."

Sponsors include: The American Wildlife Conservation Foundation, Cornell University, The CWD Alliance, and NYS Dept. of Environmental Conservation. For more information on CWD and the workshop visit http://wildlifecontrol.info/CWD/ or call Diana Bryant at 607-255-2115. To register online, visit http://wildlifecontrol.info/cwd/registration.htm

Border reopens to Canadian beef

by John Gregerson on 7/19/2005 for **Meatingplace.com (http://www.meatingplace.com/MembersOnly/webNews/details.aspx?item=14554)**

Canadian cattle have started moving across the border into the United States for the first time since a U.S. case of bovine spongiform encephalopathy brought trade to a halt more than two

years ago, U.S. and Canadian officials confirmed Monday.

The first shipment took place Monday morning and crossed into New York from Ontario. The cattle reportedly are destined for a slaughter facility in Pennsylvania. The move comes just days after the Ninth Circuit Court of Appeals overturned an injunction aimed at preventing the border from reopening to Canadian beef.

The border is now open to cattle and bison less than 30 months of age, and goats and sheep less than 12 months for immediate slaughter and feeding, as well as a broader range of meat products.

Weather Data – 2005 and Averages of 2004

	Jefferson		**Summit**		**Middleburgh**		**Richmondville**		**Esperance**	
Rain (Inches)	**2005**	Last Year	**2005**	Last Year	**2005**	Last Year	**2005**	Last Year	**2005**	Last Year
Last Two Weeks	**2.19**	N/A	**1.30**	N/A	**3.44**	N/A	**1.88**	N/A	**2.92**	N/A
So far this month	**2.19**	N/A	**1.30**	N/A	**3.43**	N/A	**1.88**	N/A	**2.91**	N/A
Since April 1st	**14.43**	N/A	**10.95**	N/A	**10.02**	N/A	**10.21**	N/A	**11.66**	N/A
GDD Base 41 Growing Degree Days = [hi temp + low temp]/2 – 41										
Last Two Weeks	**400**	N/A	**410**	N/A	**442**	N/A	**423**	N/A	**424**	N/A
Since April 1st	**1732**	N/A	**1800**	N/A	**1899**	N/A	**1880**	N/A	**1897**	N/A
GDD 86/50 [hi temp + low temp]/2 - 50 High's >86°F are set to 86°F, low's <50°F are set to 50°F										
Last Two Weeks	**250**	N/A	**282**	N/A	**315**	N/A	**293**	N/A	**300**	N/A
Since April 1st	**1206**	N/A	**1185**	N/A	**1346**	N/A	**1290**	N/A	**1288**	N/A

Note: At the time this newsletter went to press 2004 weather averages were still unavailable. They will be printed as soon as they become available.

GRAIN REPORT: (Source: Dairylea Cooperative Inc.)

Even Hurricane Dennis couldn't provide rain to the dry areas. Solid fund buying was another factor in keeping the market bullish. Corn is in the midst of its critical growing point and a soaking rain is needed in most of the Corn Belt. Soybean support also comes from the threat of soybean rust spreading northward with the storm winds. Soybean demand continues strong despite the higher prices. Canola meal basis continues to back off slightly. Whole cottonseed dipped earlier this week, but strong sales lead to an increase later in the week. Spot loads of whole cottonseed are in the mid $150s into Central New York. New crop fall pricing is in the high $150s with the January through August premium almost $20. August soybean meal closed at $226.70 up $15.40 from last week. CBOT September corn closed at $2.57 ¾ a bushel, or $92.05 a ton. Prices are in effect until the opening of the market on Monday, July 18. Basis is not included in above pricing.

REGIONAL LIVESTOCK REPORT: (Source: Dairylea Cooperative Inc.)

The calf market remained steady this week. The beef market was 01¢ - 03¢ lower. Good cows sold from 45¢ - 65¢/lb., lean cows sold from 42¢ - 53¢/lb., and heavy bulls sold from 60¢ - 67¢/lb. Grower type bull calves (back to feed) sold from $1.00 - $2.35/lb., heifer calves sold from $1.50 - $6.80/lb., and bob veal sold from $.40 - $.50/lb.

Prices for the regional markets reporting in NYS are as follows:

Cull cow: 82% sold over 40 cents; 9% sold between 32 & 39 cents; 5% sold between 26 & 31 cents; 4% sold under 25 cents.

Calves: 66% sold over a $1.00; 9% sold between 70 & 99 cents; 14% sold between 40 & 69 cents; 11% sold under 40 cents.

Fresh Heifers: $1100 - $1500; Springing Heifers: $1250 - $1650; Bred Heifers: $1200 -$1550; Open Heifers: $900 - $1300; Service Bulls: $400 - $850.

WEEKLY MARKET PRICES: (Source: Dairylea Cooperative Inc.)

Date	Butter	NFDM	40-Pound Blocks/Cheese	Barrels/Cheese
7/1/05	$1.6850 (+.0350)	$.9350 - 1.01 (midpoint .9725)	$1.5475 (+.0400)	$1.5075 (+.0525)
7/8/05	$1.6325 (-.0525)	$.9425 - 1.01 (midpoint .97625)	$1.55 (+.0025)	$1.5075 (nc)
7/15/05	$1.64 (+.0075)	$.9425 - 1.01 (nc)	$1.55 (nc)	$1.51 (+.0025)

DAIRY CORNER: (For more information on dairy management please contact David Balbian of the Central New York Dairy and Field Crops Team at 518-762-3909, Ext: 110)

As the summer heat intensifies so does the bacteria count in your milk if the proper steps aren't taken to minimize growth in your milking equipment and bulk tank storage facilities. According to an article by Quality Milk Promotion Services in the July 2004 issue of Northeast Dairy Business there are six ways to cut your bacteria count. First ensure your wash systems are operating correctly by periodically checking water temperature and that cleaners are being dispensed properly. Second make sure your entire milking system is getting washed, including some bulk tanks that might be only getting picked up on a semi regular basis. Partial pickups can lead to the buildup of milk protein and fat if the system is not washed during this 48-hour time frame. Third it is important to visually inspect milk and wash water contact service for buildup or film to ensure your wash system is working effectively. The fourth way is to maintain routine maintenance of your milking system according to manufactures recommendations and changing schedules to meet increased demand on the system like milking more cows. Ensure water quality is not affecting the effectiveness of the cleaning products by having your cleaning products representative do periodic checks. Finally make sure proper milking procedure protocol includes sanitized and dry teats before milking. Your tank of milk is valuable so don't wait till you have to pay for a truckload of high bacteria milk to initiate these practices.

LIVESTOCK CORNER: (Source: http://ohioline.osu.edu/b473/b473_1.html)

Integrated Pest Management

Integrated Pest Management (IPM) is a systems approach that combines a wide array of livestock production practices with careful monitoring of pests and their natural enemies. Practices and methods often vary among types of livestock and among different regions of the country. In some regions, an increasingly used method is the introduction of wasp parasites for fly control in and around livestock buildings. In other areas, rotational grazing, livestock birth and market dates, breeding pest-tolerant animals, manure management and strict sanitation are used in combination with other methods to manage pests before they reach damaging levels. It is important to realize that insecticides will not work alone for pest control. They should be considered only as supplements, **not replacements**, for sanitation and sound IPM practices. Complete reliance on pesticides alone allow pests to become difficult to control since they usually develop resistance over time.

FARM BUSINESS MANAGEMENT CORNER:

Last year I had the opportunity to see some progressive and innovative dairy farms in southern Pennsylvania and although they each managed their businesses differently, I saw a common theme in the way they handled their employees. The owners stressed the importance of weekly employee meetings especially when it involved the milkers. The meetings allowed the owners to interact with the employees and provide feedback using performance indicators I mentioned in a previous issue of the agricultural report. These meetings are not only essential for the employees but the owners also benefit from these meeting by getting suggestions on how improvements to the farm can increase the quality of the employee's performance and in the long run make them more profitable. Another beneficial aspect of employee meetings is, it shows your employees you have a vested interest in their opinion and allows them to take some ownership in your business, which can be used to prevent turnover. Although most of the farms we saw on this trip were large and had structured meetings and chains of command I recommend to all farms who have at least one employee to set aside some time to talk to them. Finally your employees see things from a different perspective than you and it is important to get their views on your business because two heads are always better than one.

CROPS CORNER (For more information on field crop management please contact Kevin Ganoe of the Central New York Dairy and Field Crops Team at 315-866-7920) (Source: Kevin Ganoe, Cornell Cooperative Extension Area Field Crop Extension Educator)

Dry conditions have led to less hay production this year and according to Kevin Ganoe and David Balbian Area Extension Educators for Cornell Cooperative Extension in Chenango, Fulton, Herkimer, Montgomery, Otsego and Schoharie Counties, dairy and livestock producers should be taking inventory of their forages. If they find they will be short of feed there may still be opportunities this growing season to make up the difference.

The reason for doing the inventory now is because there are few options once September comes around. There are a number of options for producers who find themselves short of feed if they act now. One may be to lineup haycrop acres before the end of the growing season. Talk to neighbors that may already have full inventories and will allow you to rent land and harvest future cuttings. Hay fields recently harvested may not look like much from the dry conditions

but toward fall with lower temperatures and the chance for more rainfall these fields might yield needed forage. Avoid fields that haven't been harvested at all this summer. The feed quality of this standing first cutting is very poor and will not make for profitable milk production.

Consider purchasing corn silage to make up some of the difference. In particular there may be standing corn available at a reasonable price locally. Although for the most part corn in the area looks great there are some farms and fields that have not received much water at all and the corn is stressed. If you are one of those farms make sure you account for that yield reduction as you take inventory.

There are some basic feedstuffs that people should consider as forage extenders when short on forage such as brewers grain, soy hulls, citrus pulp, beet pulp, whole cottonseed, western hay. The first four are generally considered traditional forage extenders. Although cottonseed is considered a grain because of it's high fiber content it can also sometimes be used as a forage extender. You may also wish to consider western hay for replacing hay crop you don't have this year. One of the positives of a hot dry growing season is that forages tend to be higher in quality. This is because hay crops tend to be harvested in a more timely fashion without interference from rain and because plants have less lignin and are more digestible under warmer and dryer conditions.

For more information on these topics check out the CNY Dairy, Livestock and Field Crops Team web site at: http://www.cce.cornell.edu/programs/cny-dairy-livestock-crops/index.html

Kevin Ganoe, the area field crop specialist maybe reached at 315-866-7920 and Dave Balbian the area dairy specialist may be reached at 518-762-3909 if you have any questions.

GREENHOUSE: (Source: Leanne Pundt, Extension Educator, University of Connecticut, Greenhouse Update - July 8, 2005)

Rooted Poinsettia Cuttings – have already arrived or soon will be. Are you ready?

Toss out all pet plants or unmarketable plants that may be harboring whiteflies, mites, thrips and other pests. Remove all weeds inside and outside the greenhouse. Clean up any spilled media, organic matter etc. on the floor. Repair any tears in the weed mat barrier on the floor to prevent isolated weeds from growing through these holes.

A number of disinfectants are commercially available. Most of the commercially available disinfectant labels state to preclean all surfaces before treatment.

Quaternary ammonium chloride salts (Green-Shield, Physan 20 and Triathlon) are labeled for use against fungal, bacterial and viral plant pathogens as well as algae. Contact with any type of organic matter will inactivate them. When using Q-salts, prepare fresh solutions frequently. They tend to foam when active. Hydrogen dioxide (ZeroTol or Oxidate) kills bacterial, fungal and algae spores upon contact. Carefully read and follow all label precautions when using these products.

For many years, growers have used chlorine bleach as a sanitizer. However, chlorine bleach has a half life (time required for a 50% reduction in strength) of only two hours. Prepare fresh solutions before use. Chlorine is also corrosive, should only be used in a well-ventilated area and may be phytotoxic to certain plants.

When rooted cuttings arrive, carefully inspect them for whiteflies (especially eggs, and early crawlers), fungus gnat larvae and their damage. Look for any signs of disease (rhizoctonia or pythium root rot, powdery mildew etc.) before planting to be sure you are planting healthy, pest free plants.

Powdery Mildew on Herbaceous Perennials

Powdery mildew on herbaceous perennials such as phlox and bee balm has been observed on susceptible varieties. Powdery mildew does not need free moisture on the leaf for spores to germinate, just high relative humidity! Spores are easily spread by air currents and splashing water. Some of the labeled fungicides listed in the current New England Greenhouse Floriculture Guide include: Daconil, Banner, Rubigan, Strike, Eagle, Terraguard, Compass, Cygnus, and Heritage. Milstop, Phyton 27 and Ultra fine Oil are also labeled.

Consult and follow fungicide labels for registered uses. Some materials are labeled for greenhouse use only, some for outdoor nursery use and some may have geographic restrictions. Many fungicides are labeled for only a limited number of perennial species. To avoid any potential phytotoxicity problems, spot test first before widespread use.

HOME GARDENING CORNER: (Source: http://www.cce.cornell.edu/programs/hort/gardening/phc/planthealthshort.pdf)

Plant Health Care: A Basis for IPM

We all want a healthy, vibrant garden. Healthy gardens start with healthy plants. Plant Health Care is a concept that was developed as a natural evolution from Integrated Pest Management (IPM). The IPM philosophy developed as an alternative to chemical treatments based on calendar dates, which has been a common practice for pest control for a very long time.

Plant Health Care is using ecologically sound principles to grow a wide range of plants in the landscape or garden at home or in the community. It can be practiced in caring for lawns, vegetable gardens, flower gardens, in the landscape or in growing fruits or herbs. Keeping in mind the end result of having healthy plants in your garden should motivate and guide you into making important decisions. The rewards of having a healthy garden are well worth it!

Plant Health Care puts a strong emphasis on **preventive measures** and incorporates them into a comprehensive program with a focus on the plants. It does not replace IPM. It also takes into consideration the many perceptions and expectations of the gardener. Some basic elements of Plant Health Care are:

- **Preventing the problem**

The simple fact is that preventing a problem pays off in the long run. We have to know our sites and plan for preventive measures that will minimize pest problems, such as:

- replacing the plants that are prone to disease, insect and vertebrate pests
- mulching or planting ground covers to reduce weed invasions

• spacing plants for better air circulation, reducing disease potential

Once we know more about preventing pests in our own gardens, we can then make practical decisions about what can be done to alter the site.

To do this we *observe, plan and prepare*. Observe site and soil conditions. Make an assessment about how they might affect plant growth and development by looking at various factors: climate, light, wind, water, soil texture and composition, slope, drainage and physical characteristics. Plan the garden design by choosing plants that match site conditions, anticipating the future maintenance needs of the garden or landscape and arranging for practical site alterations.

Prepare the site by making thephysical changes, incorporating the hardscape features, and amending the soil, if necessary. We must also recognize and work with those factors that cannot bechanged.

• Starting with healthy plants

A healthy plant, planted correctly in the right location, is more likely to remain healthy, being less susceptible to attack by disease or insects. Selecting a plant is much more than choosing one that fits your hardiness zone. It means selecting plants that you can maintain well. And it means selecting plants, when possible, with inherent disease resistance, insect resistance, and ability to withstand other stresses that may be present.

• Being aware of your values

The results we desire and expect are those that we value most. Most gardeners would agree that appearance is important in our gardens, but they may differ on how they distinguish good from bad appearance. In other words, gardeners' expectations differ. Color and leaf texture preference, presence of thorns or fruit, taste and quality of edible parts, tolerance for the volume of leaves that may drop in the fall -- all vary from gardener to gardener. What they value will also change over time. In addition, gardeners have to distinguish between damage that is harmful to plants and damage that is aesthetically imperfect, but may not harm the plant.

• Considering options

In times of crisis, gardeners may seek help or try to remedy a problem. Deciding on an appropriate response is not a “recipe.” Management can be modifying the environment to prevent future recurrence, mechanically disrupting the stress to alleviate the current problem, using other organisms to manage the problem, or preventing the spread of stresses through remediation.

Plant Health Care is an ongoing process, just as our garden is a living, growing entity. As plants grow and mature, it is essential that we continue to care for them by feeding,

pruning, cultivating, mulching and removing unhealthy plants or plant parts. With the best of care, there will still be occasions when the pest problems occur. This is when we move on to the other stages of IPM.

Plant Health Care allows us to avoid problems. Problems that are avoided are problems that we don't have to solve and that leave us more time to enjoy what we have created in our gardens and landscapes.

LANDSCAPE CORNER: (Source: Washington County Agriculture Report, July 5, 2005. Published by Cornell Cooperative Extension of Washington County.)

A few weeks ago I reported a leafminer on Amelanchier. I have since identified this pest as the **Pear Slug Sawfly**. The larvae of this sawfly resembles a slug. It does extensive damage, usually later in the season, because it will have a second generation. In this particular case it caused complete defoliation of a 6' Amelanchier and then went to a neighboring hawthorne. It is important to take control steps now, when the adult is laying its eggs, because this pest can become quite a nuisance in the landscape. It is relatively easy to control, as long as timing is correct.

There is a little refoliation occurring in trees that were badly damaged by **Forest tent caterpillar**. Unfortunately we are very likely to see another year of problems from this pest.

Dr. Frank Rossi, of Cornell University has the following to say about **when new fields are ready for play**: Increased athletic participation has placed significant demands on athletic fields across the US. Many communities and professional sports clubs have invested in new fields and are anxious to use them. However, trafficking new areas before they have a mature root system and are adequately tillered will result in long term, poor quality turf. The first consideration is to have an alternate field that will allow the new field to rest. Second, if field was seeded, we recommend that one to one and a half years of growth prior to first traffic. Keep in mind, excessive fertilization may enhance top growth but will not necessarily reduce time to traffic. In fact, high N fertility will promote thatch development that if not top-dressed properly will produce an organic layer that will "choke" off the the roots from oxygen. Finally, the sodded field could receive traffic as soon as roots are down 2 to 4" and the sod can no longer be easily pulled from the soil. Also, we recommend that prior to use, but after roots are down 2" that the field be core aerified to promote good water penetration through the sod layer. If you are interested in receiving more in-depth information about turf issues, contact Dr. Rossi at fsr3@cornell.edu and subscribe to ShortCUTT, an electronic newsletter just on turf issues.

MAPLE CORNER: (Source: Steve Childs – Cornell Cooperative Extension Maple Specialist)

Sales Tax – Are You Limiting Your Market

Are all pure maple products sales tax exempt? Does it matter how or where it is sold? When applying to sell at a craft show you are likely to be told you have to have a sales tax number, is that true? What are the rules and where does a maple producer go to find out? Are you loosing business by not selling taxable maple items?

The primary source of sales tax information for maple producers is the New York State Department of Taxation and Finance publication 880, Taxable and Exempt Foods and Beverages Sold at Retail Food Markets and Similar Establishments. The 880 publication states: "The Tax Law exempts from sales taxes, food, food products, dietary foods, health supplements and certain beverages sold for human consumption, when sold in the same form and condition, quantities and packaging as is commonly used by retail food stores or similar establishments such as bakeries or produce stands. This exemption does not apply to the sale of candy and confections; nor does it apply to prepared meals or any food or beverages sold for on-premises consumption, even when sold by a retail food store." For me, that quote created as many questions about the sales taxability of maple products as it answered. Questions like, when does a maple product become a confection or candy, and what defines a product for on site consumption?

Publication 880, also lists foods that are taxable and exempt, possibly this list will clarify things. Here are some examples of foods and beverages that would be taxable or exempt when sold at retail food markets and similar establishments. This list is intended to be used as a guide. Questions about items not included should be referred to the Taxpayer Assistance Bureau.

Exempt Foods and Beverages

Bakery products
Chocolate (for baking)
Cocoa
Coffee
Condiments
Cookies
Dressings
Flavoring preparations
Frozen desserts
Ice Cream (prepackaged)
Marshmallows (all sizes)
Nuts and nut products!
Oils (cooking, salad)
Peanuts *
Popcorn *
Pretzels *
Sauces
Seasonings
Sugar
Sugar substitutes
Syrups

* Provided they are not candy- or sugar-coated or sold heated.
** Sugar-, chocolate- or candy-coated nuts, raisins, malted milk balls and similar products.

Taxable Foods and Beverage

Candy and confectionery
Caramels
Carbonated beverages
Chocolate (candy)
Coated candies **

Dietetic candy
French burnt peanuts
Fudges
Maple sugar candy
Soft drinks

Lets start with the simple conclusions first. Maple syrup, sugar, cream, mustard, salad dressings, ice cream, cookies, seasonings and maple marshmallows are not taxable unless sold for on site consumption. All these fall into the various products listed under exempt foods. Taxable maple products would include maple coated nuts, maple fudge, maple cotton candy, suckers and any maple candy or confection that includes ingredients other than pure sugar, pure maple sugar sold as candy, any maple related breakfasts or meals, any item sold that is not in a sealed consumer package for on site consumption such as maple ice cones or maple cotton.

Maple products of questionable interpretation would include items that are 100% sugar but not sold, labeled or identified as candy, such as maple cotton and molded sugars. The 880 list specifically records maple sugar candy as taxable, yet products made of 100% sugar, many producers assume, qualify as sugar which is exempt. My advice here would be to collect the sales tax and use the candy label to enhance your marketing. A well marked candy shelf in your display would likely be less confusing and much more attractive to the public than other names often given these products. This could also eliminate the risk of a confrontation with a sales tax inspector or auditor whose interpretation differed from yours. Being able to collect sales tax also opens the door to expanded marketing options such as books on maple, maple wood products and most important for anyone selling at a farmers market, fair or craft show maple products for on site consumption. These products often have the highest profit margins and don't sit around at home waiting to be used up before the next purchase.

If you choose to market only exempt products, tax publication 750 provides this information. A farmer is not required to register as a vendor for sales tax purposes if the only sales the farmer makes are sales of food and food products that are exempt from tax. When making purchases of maple equipment and supplies the unregistered farm must provide the seller with Form ST-125 to avoid paying sales tax on these items. This form does not require a tax number.

Producers not used to dealing with sales tax collection often find the idea intimidating. Yet, the vast majority of retail business deals with sales tax everyday and though it involves added record keeping it is a common and workable system. According to NYS Tax publication 20, for your business to be registered as a vendor, it must obtain a Certificate of Authority from the Tax Department. This certificate gives your business the authority to collect the required sales tax., and to issue appropriate sales tax exemption documents, such as the ST-120, resale certificates used for purchasing inventory. To obtain a Certificate of Authority, you must complete Form DTF-17, Application for Registration as a Sales Tax Vendor, and send it to the address listed in the instructions, at least 20 days before you begin conducting taxable business. According to NYS tax publication 750, if you engage in sales taxable business without having obtained a valid Certificate of Authority, you will be subject to a penalty.

Other expectations of a business that collects sales tax include keeping sales records. These rules are described in publication 750. See NYS tax publication 34 for rules on how you may list products for sale and writing proper receipts.

Sales tax issues can be confusing but broadening your market may be profitable. Make sure you have the best information available. Sales tax publications are available at:
http://www.tax.state.ny.us/pubs_and_bulls/publications/sales_pubs.htm

Forms most relevant to maple producers are also available at the Cornell Maple Webpage at: http://maple.dnr.cornell.edu/pubs/index.htm

VEGETABLES CORNER: (For more information on commercial vegetable production please contact Ted Blomgren or Chuck Bornt of the Capital District Vegetable Team at 518-272-4210) (Source: Ted Blomgren, Capital District Vegetable Program, Cornell Cooperative Extension)

Late Blight Has Been Detected in Pennsylvania and New Jersey

Alan McNab, a plant pathologist at Penn State, reported seeing late blight in a small planting of fresh market tomatoes (about 1000 plants) in Pennsylvania on July 14. According to McNab, the pattern suggested a point source (one plant or spot within the field) with very little spread. Tomatoes and potatoes had not been planted in the affected area for many years, he said. "I have scouted numerous surrounding plantings and have not found symptoms in any additional plantings." Alan reported that the affected planting was immediately sprayed with effective fungicides and Gramoxone, and all plants were killed within 24 hours. "Since the disease was detected at such an early stage, and the weather [here] has not been very favorable for late blight development, I do not expect to detect late blight in surrounding plantings. However, we will continue scouting." Cornell plant pathologist, Tom Zitter, learned late last week that late blight has been confirmed on potatoes in southern New Jersey. No other information regarding this outbreak is currently available.

Recently, weather conditions in the Capital District have been favorable for the development of late blight (wet enough, but perhaps too warm at present). Because neighboring states are reporting outbreaks, and because we've had serious difficulties with this disease in the past, I thought I'd take a moment to describe the disease and discuss some management options.

The time to be most concerned about late blight is from the middle to the end of the season, particularly during cool, wet weather. The spores are carried by the wind, rain, and animals. Lesions on leaves first appear as small flecks that later expand into large lesions. Infected tissue is initially "water-soaked" in appearance, but becomes brown or black. Lesions are often surrounded by a halo of lighter green tissue. Late blight may first appear in areas of the field with poor air circulation, such as wooded edges or low areas. Pay particular attention to these areas. Scan the entire plant for late blight symptoms. If the humidity is not high enough for sporulation when the field is scouted, suspect lesions may be held in moist chambers and checked for sporulation after 12 to 24 hours. Send a late blight sample to the Cornell disease diagnostic lab for isolate identification. To send a sample for diagnosis, place one infected compound leaf in a plastic bag and blow air into the bag to inflate it before sealing it. It is best to place each leaf in its own bag. Box and ship via overnight service to: Karen Snover, Plant Disease Diagnostic Lab, 329 Plant Science, Ithaca, NY 14853. Include your name and phone number, and the location of the field by county and township.

Tomato late blight isolates were identified as resistant to metalaxyl, thus protectant fungicides *(chlorothalonil, maneb,* or *mancozeb)* or other labeled fungicides, like Quadris, have been recommended. No resistant varieties are available. When selecting sites for planting, do not plant near potato cull piles. Destroy any volunteer potato plants. Be wary of tomato transplants and petunia seedlings from out-of-state. Disk down plants as soon as harvest is complete or if the field is abandoned because of late blight infection.

Please give us a call if you suspect you have late blight. To learn more, visit the Cornell Guidelines for vegetable crops at http://www.nysaes.cornell.edu/recommends.

Sincerely,

JJ Schell
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