



Economic View from the Farm Gate

Allen County Ag Outlook

February 6

Barry Ward

Ohio State University Extension

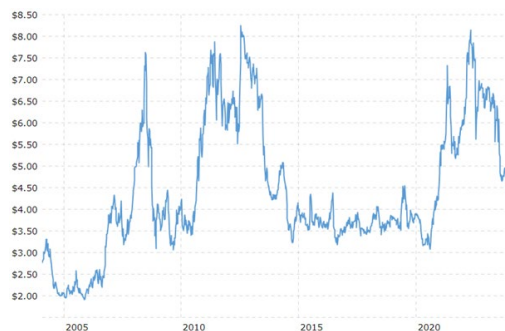
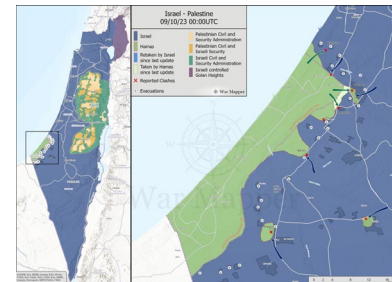
Leader, Production Business

Management

Director, OSU Income Tax Schools

Discussion Points

- ✓ Macroeconomic Issues
- ✓ Overview of select input costs
- ✓ Economic outlook Ohio row crops – '24 crop budgets
- ✓ Ohio Cropland Values and Cash Rents
- ✓ Land Value/Rental Market Outlook
- ✓ Tax Update



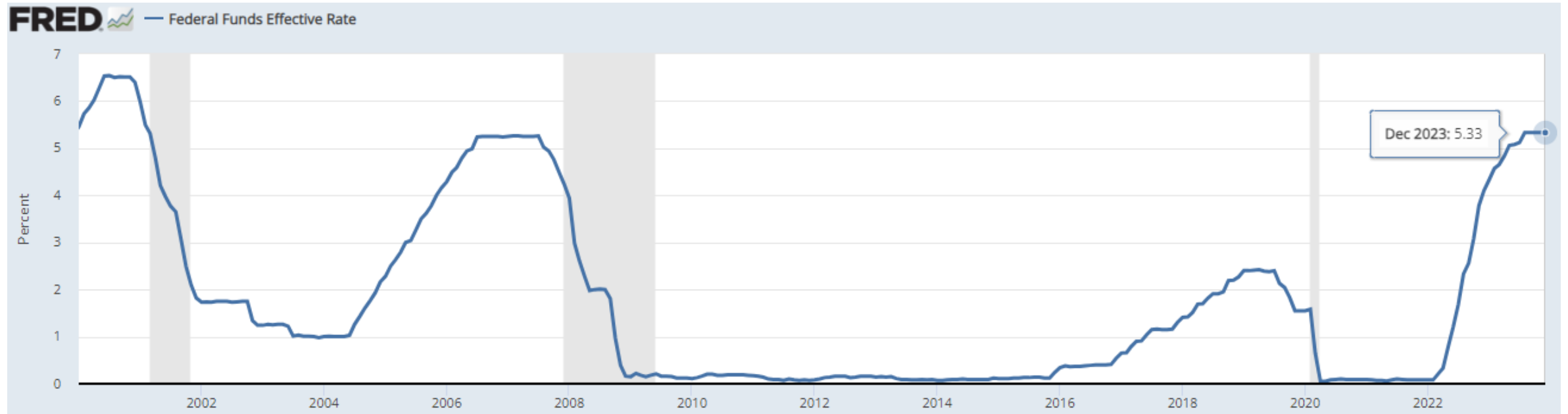
Inflation – Consumer Price Index (CPI)



U.S. Bureau of Labor Statistics

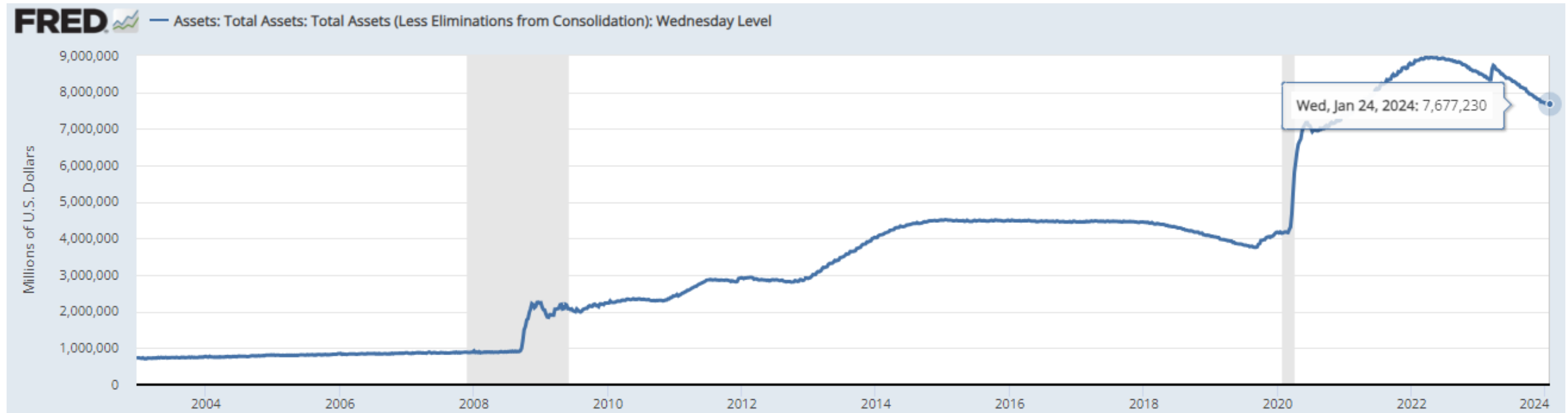
Federal Funds Effective Rate

Source: Federal Reserve Bank of St. Louis



Fed - Unwinding/Shrinking Balance Sheet

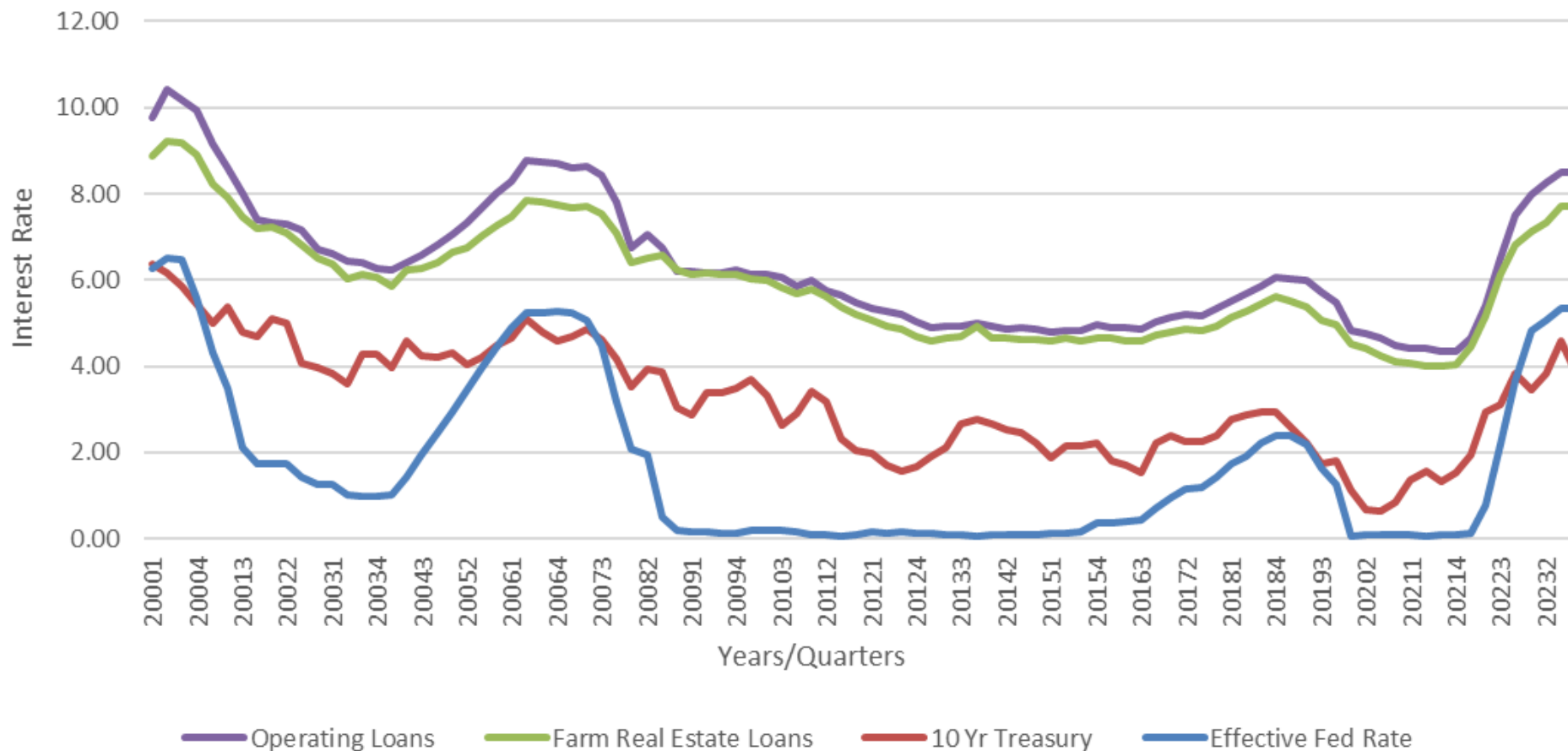
Source: Board of Governors FOMC





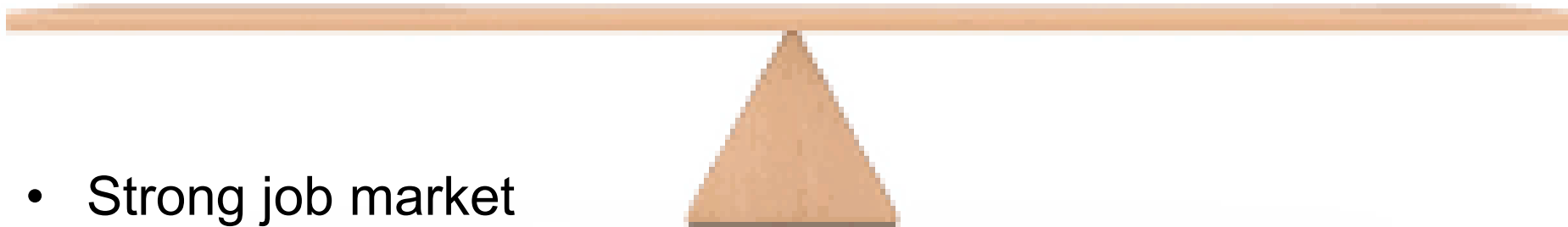
Interest Rate Trends

Federal Reserve Bank of Chicago - Seventh District Credit Conditions
Federal Reserve Economic Data - Federal Reserve Bank of St. Louis Yahoo
Finance



Fed Decision-Making

- Inflation
- Regional Bank Concerns
- Recession Concerns



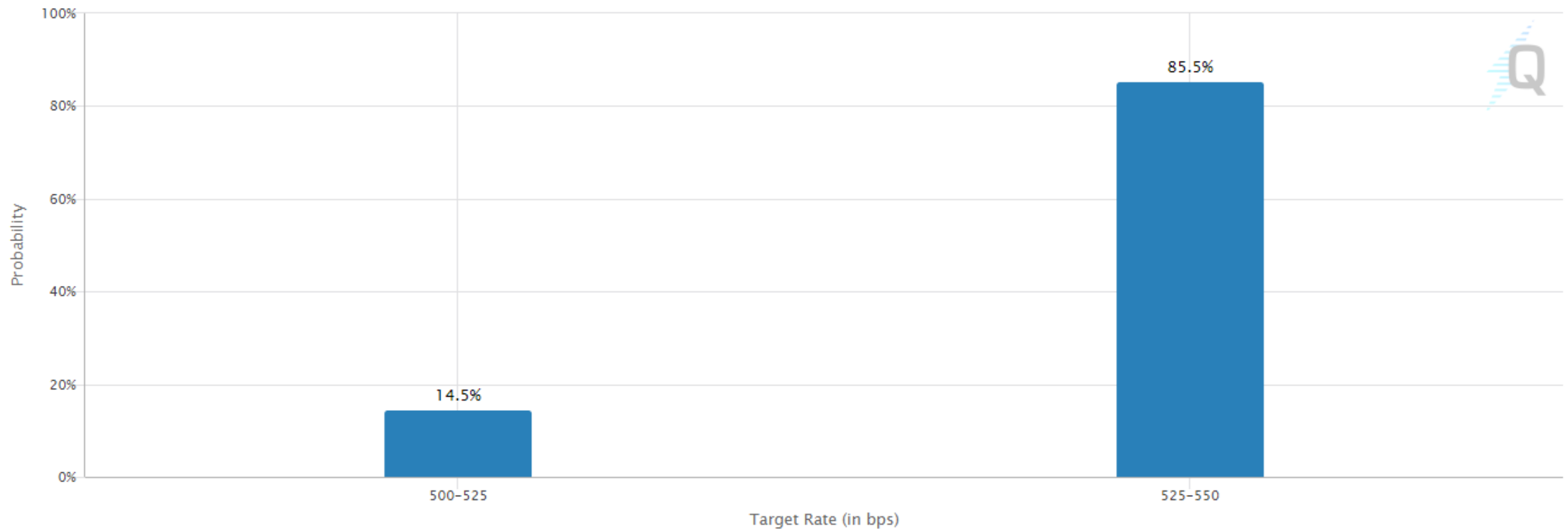
- Strong job market
- Geo-political risk
- Weak bond market
- Political turmoil

CME FedWatch Tool

Source: CME Group

TARGET RATE PROBABILITIES FOR 20 MAR 2024 FED MEETING

Current target rate is 525-550

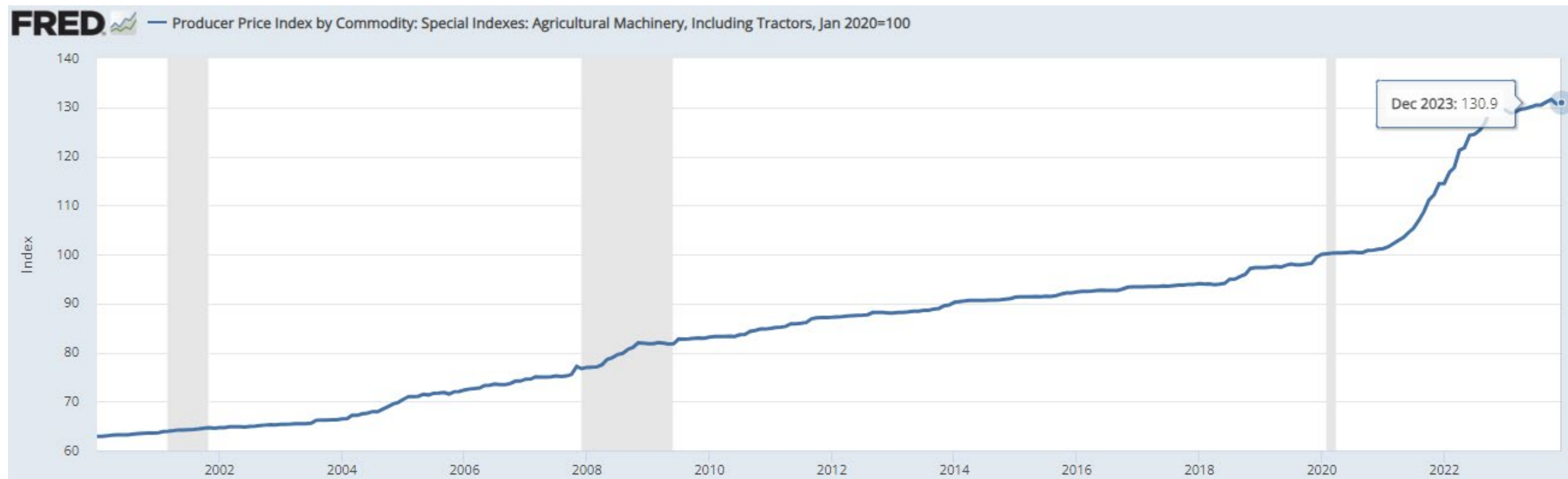


Producer Price Index by Commodity: Machinery and Equipment

Agricultural Machinery and Equipment, Including Tractors

Source: Federal Reserve Economic Data (FRED) St. Louis Fed

Index Jan 2020 = 100



Input Costs and Budgets

Ohio Crop Enterprise Budgets 2024

Input Costs

- ✓ Seed Cost: +2.5%
- ✓ Diesel Price: \$3.50 / gallon
- ✓ Crop Protection
Chemical Cost: Flat to Modestly higher

- ✓ Fertilizer Prices:
 - ✓ NH₃ \$775/T
 - ✓ 28% \$325/T
 - ✓ MAP \$790/T
 - ✓ Potash \$475/T

- ✓ Machinery & Equipment / Repairs: Flat to Modestly Higher
- ✓ Interest Rates / Carrying Charges: Continued high
- ✓ Rents: Modestly higher



Energy Information Administration

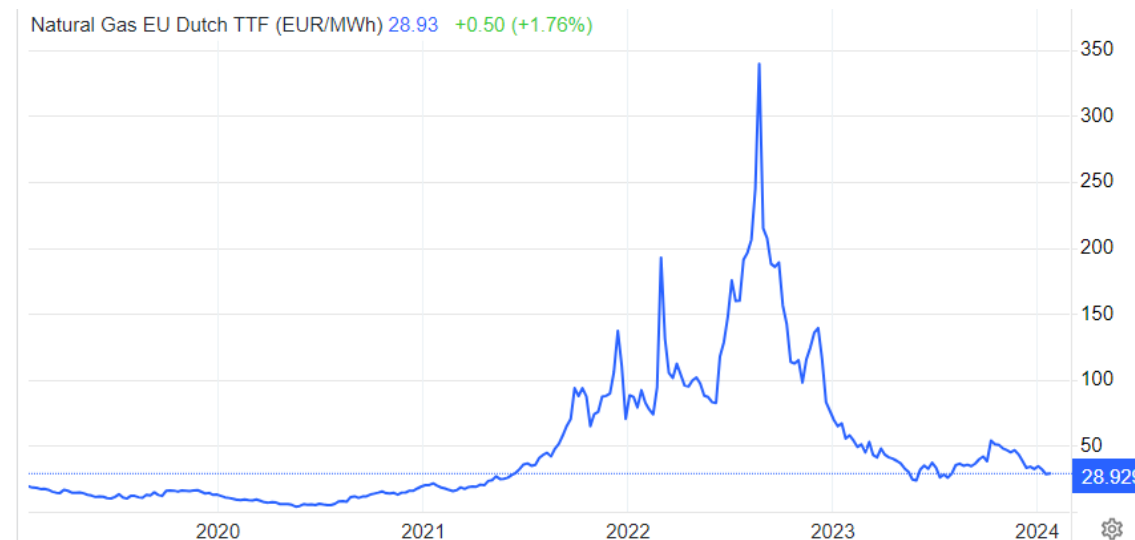
Short-Term Energy Outlook

EIA Dec 2023

	2022	2023	2024	'23-'24	'22-'24
WTI Crude (\$/brl)	94.91	77.58	77.99	0.5%	-17.8%
Brent Crude (\$/brl)	100.94	82.41	82.49	0.1%	-18.3%
Gasoline (\$/gal)	3.97	3.52	3.36	-4.5%	-15.4%
Diesel (\$/gal)	5.01	4.21	3.91	-7.1%	-22.0%
Natural Gas (\$s/MMBtu)	6.42	2.54	2.66	4.7%	-58.6%

Natural Gas Price – U.S. and Europe

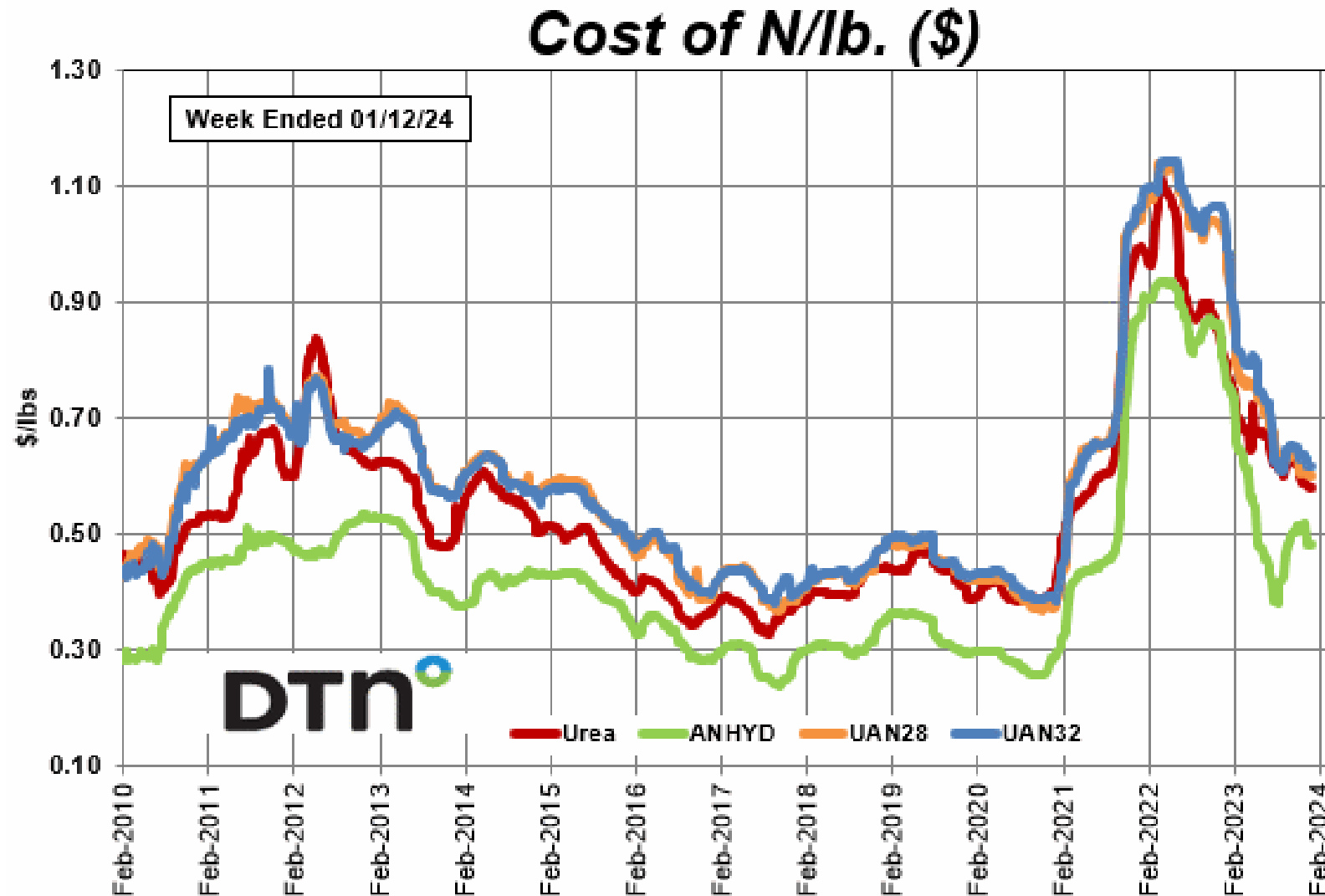
- ✓ U.S. Natural Gas: \$2.66 MMBtu
- ✓ E.U. Dutch TTF: \$8.90 MMBtu



Source: Trading Economics

Cost of Nitrogen Per Pound

Source: DTN



OSU Extension Fertilizer Price Survey

1/1/24



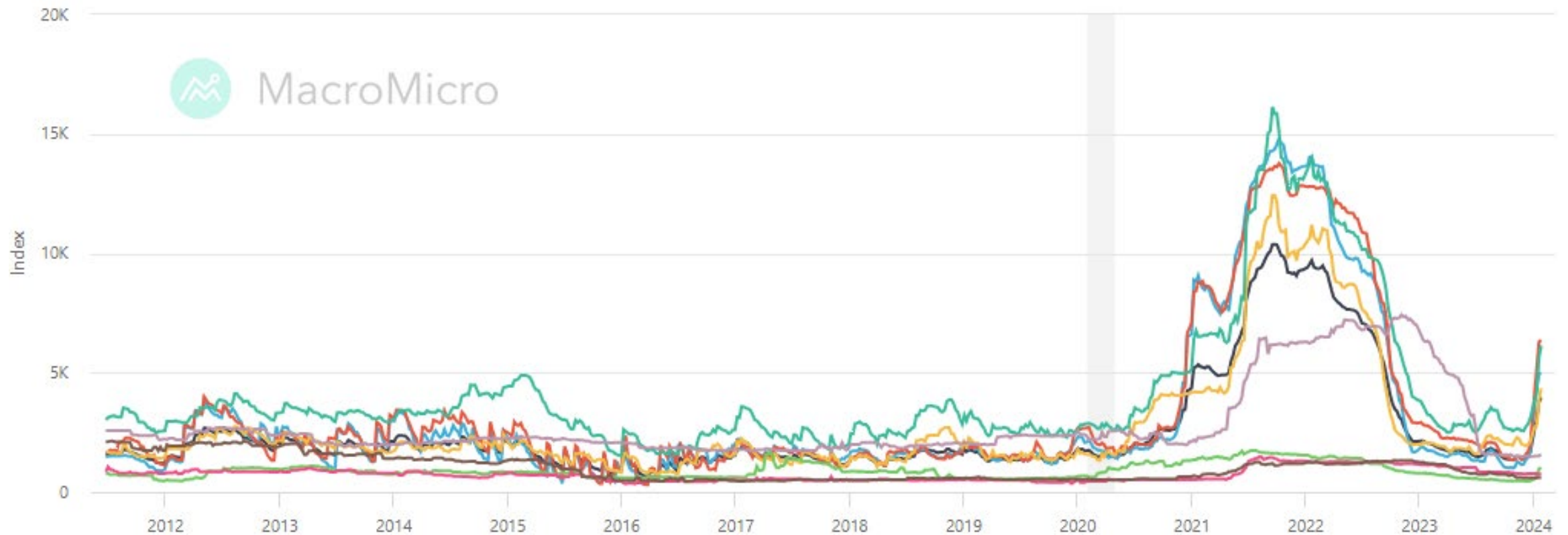
Table 1. First Quarter 2024 Ohio Fertilizer Prices

Product	Responses (n)	Sale Type	Min \$/ton	Max \$/ton	Average \$/ton
Anhydrous ammonia 82-0-0	8	FOB Plant	\$700	\$900	\$786
UAN 28-0-0	20	Direct to Farm	\$280	\$510	\$327
Urea 46-0-0	17	FOB Plant	\$458	\$530	\$502
MAP 11-52-0	16	FOB Plant	\$710	\$1136	\$797
DAP 18-46-0	13	FOB Plant	\$699	\$785	\$735
APP 10-34-0	15	Direct to Farm	\$495	\$605	\$569
Potash 0-0-60	20	FOB Plant	\$445	\$510	\$490
Ammonium Sulfate 21-0-0-24	14	FOB Plant	\$395	\$606	\$449
Ammonium Thio-Sulfate 12-0-0-26	14	FOB Plant	\$325	\$448	\$385

Fertilizer Supply/Demand Fundamentals

- ✓ Trade:
 - ✓ Russian invasion and ongoing war against Ukraine
 - ✓ *U.N. Black Sea Grain Initiative (U.N./Turkey brokered deal)*
 - ✓ *Allows Ukrainian & Russian grain and fertilizer to be shipped through Black Sea region*
 - ✓ *Russia withdrew in July*
 - ✓ China disciplined in volume of exports (strong domestic market)
 - ✓ Sanctions on Belarus Potash - E.U. & U.S.
 - ✓ Russian export quotas on N and complex fertilizers
 - ✓ U.S. Dollar strength
 - ✓ DOC cuts countervailing duties on Moroccan P

World - Drewry World Container Index [WCI]



MacroMicro

Fertilizer Supply/Demand Fundamentals

- ✓ Slowing global economies
- ✓ Lower grain prices
- ✓ Abundant natural gas inventories and low prices

Crop Enterprise Budgets 2024

		Corn	Soybeans	Wheat
Receipts	bu/A Price	182@\$4.60	57@\$11.40	75@\$6.00
Crop Revenue		\$836.28	\$644.10	\$452.40
ARC/PLC + Ad Hoc		\$0.00	\$0.00	\$0.00
Variable Costs		\$558.44	\$295.15	\$255.05
Returns				
Return Above Variable Costs		\$277.84	\$348.95	\$197.35
Return Above Total Costs		-\$150.93	-\$21.33	-\$136.67
Return to Land		\$82.07	\$211.67	\$91.33

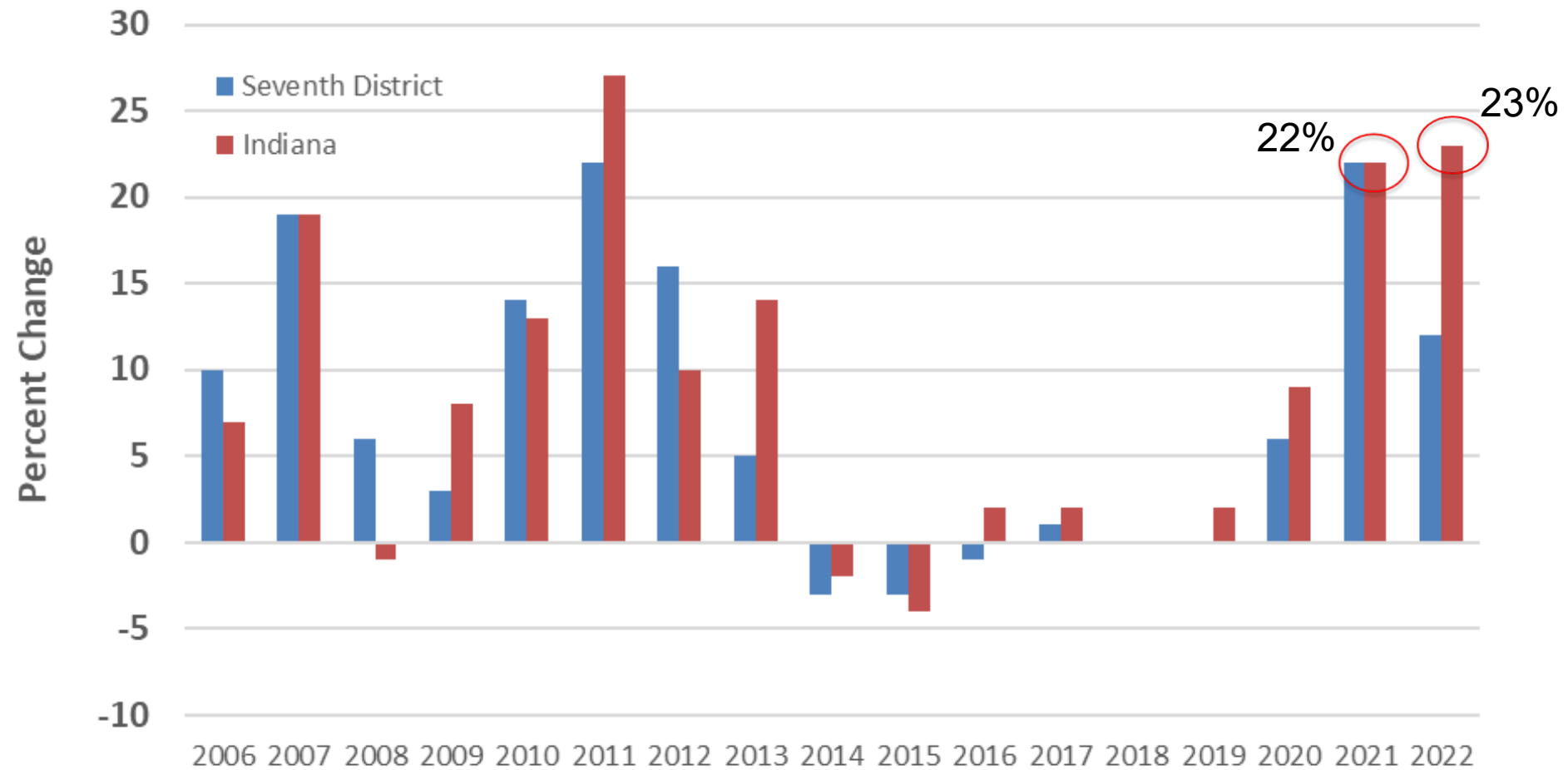
Crop Enterprise Budgets 2024

		Corn	Soybeans	Wheat
Receipts	bu/A Price	218@\$4.60	68@\$11.40	90@\$6.00
Crop Revenue		\$1,003.54	\$772.92	\$542.88
ARC/PLC + Ad Hoc		\$0.00	\$0.00	\$0.00
Variable Costs		\$609.44	\$313.93	\$281.05
Returns				
Return Above Variable Costs		\$394.10	\$458.99	\$261.83
Return Above Total Costs		-\$98.03	\$27.26	-\$131.71
Return to Land		\$189.97	\$315.26	\$151.29

Cropland Values and Cash Rents

Seventh Fed District Farmland Values

"Good" Farmland



Western Ohio Cropland Values 2022-23

- ✓ According to the Western Ohio Cropland Values and Cash Rents Survey, cropland values in western Ohio are expected to increase in 2023 by 6.1 to 10.7 percent depending on the region and land class. This is on top of increases from 2021 to 2022 of 6.9 to 13.8 percent depending on region and productivity class.



Farmland Values/Rental Rates: Outlook

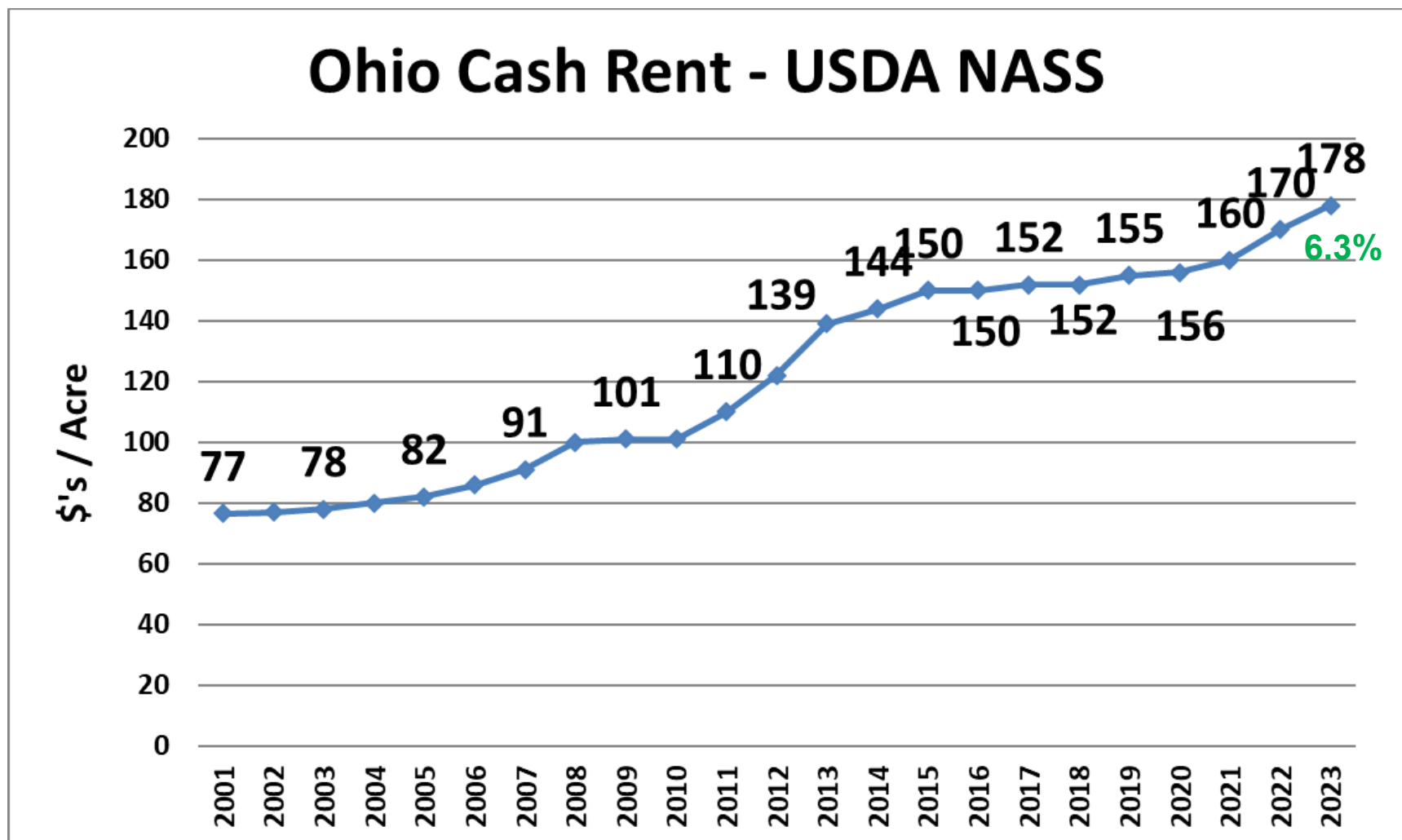
Supportive Fundamentals:

- ✓ Price/margin outlook relatively positive for 2024
- ✓ Farmer equity positions remain healthy
 - ✓ Positive income in '21, '22, '23
 - ✓ Ad-hoc governments payments MFP and CFAP, PPP Forgivable Loans
- ✓ CAUV Values Higher
- ✓ Development and §1031 LKE Purchases
- ✓ Energy Development

Non-Supportive Fundamentals:

- ✓ Declining crop prices and moderately high input costs will impact 2024 margins
- ✓ Lower/No ARC/PLC payments likely
- ✓ Interest rates trending higher

USDA NASS Land Values Survey 2023 Summary



4.7%

6.3%

Western Ohio Cash Rents 2022-23

- ✓ Cash rents are expected to increase from 5.0 to 6.7 percent in 2023 depending on the region and land class. This is on top of rental increases of 1.3 to 3.8 percent from 2021 to 2022.



Western Ohio Cropland Values and Cash Rents 2022-23

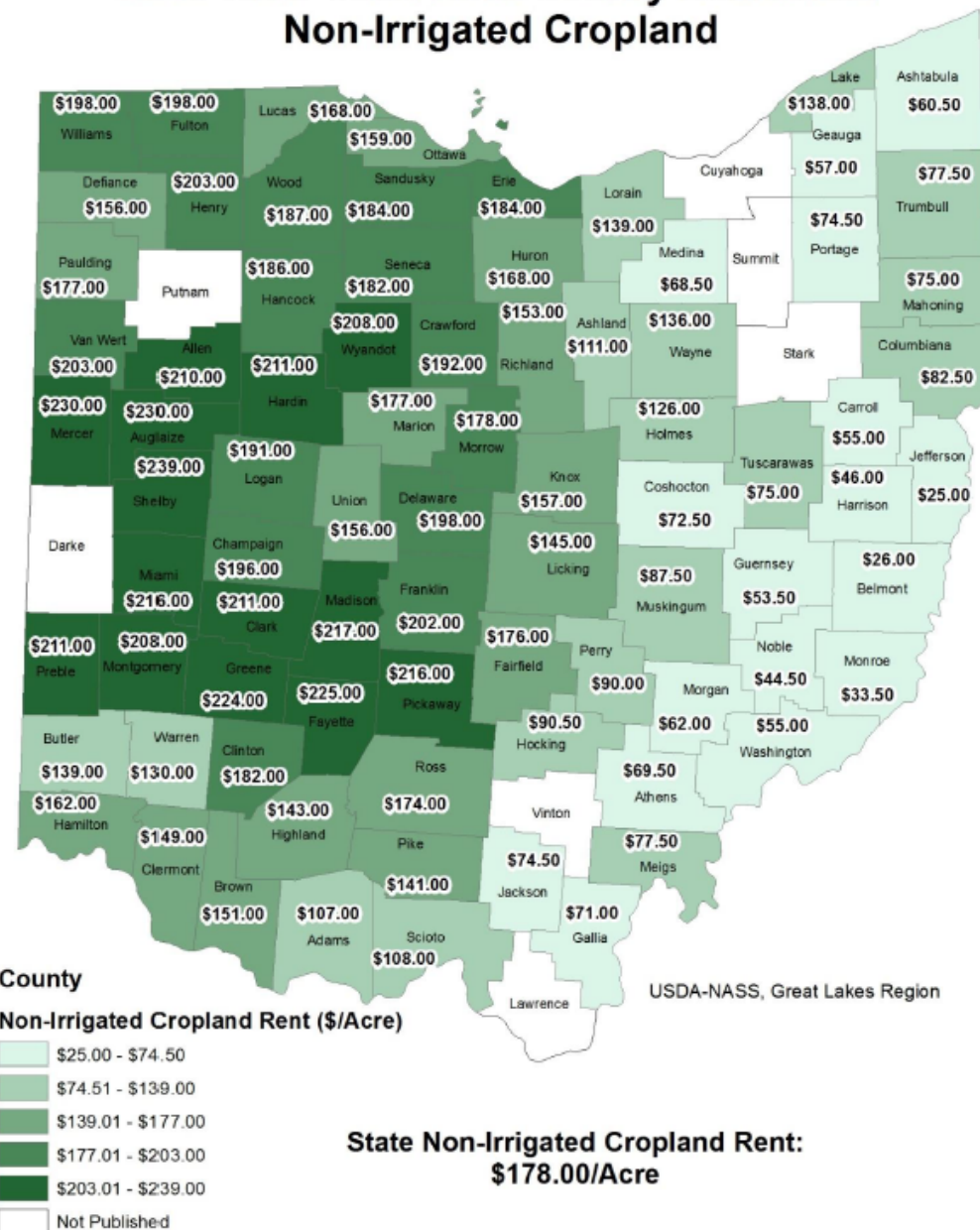
Survey Report



Table 2: Ohio Cropland Values and Cash Rents
Northwest Ohio Results

Land Class		Average	Std	Range*	
Average		Avg Corn Yield (b/a)	180.1	15.2	195.2 164.9
		Avg Soybean Yield (b/a)	55.9	7.2	63.1 48.8
Market Value per Acre	2022	\$8,781	\$1,624	\$10,405	\$7,156
	2023	\$9,529	\$1,770	\$11,299	\$7,759
	2022	\$205	\$41	\$246	\$164
	2023	\$218	\$41	\$259	\$177
Top		Avg Corn Yield (b/a)	216.4	23.1	239.5 193.3
		Avg Soybean Yield (b/a)	67.9	7.5	75.4 60.5
Market Value per Acre	2022	\$10,943	\$2,200	\$13,144	\$8,743
	2023	\$12,112	\$2,659	\$14,771	\$9,453
	2022	\$256	\$63	\$320	\$193
	2023	\$270	\$62	\$332	\$208
Bottom		Avg Corn Yield (b/a)	147.9	16.4	164.3 131.5
		Avg Soybean Yield (b/a)	42.5	7.4	49.9 35.1
Market Value per Acre	2022	\$6,687	\$1,631	\$8,318	\$5,055
	2023	\$7,286	\$1,772	\$9,058	\$5,514
	2022	\$153	\$30	\$183	\$124
	2023	\$164	\$33	\$196	\$131

2023 Ohio Cash Rent County Estimates: Non-Irrigated Cropland



Tax Update

Beneficial Ownership Information Reporting

- ✓ Beginning on Jan. 1, 2024, many corporations, limited liability companies and other entities created or registered to do business in the United States must report information about their beneficial owners—the persons who ultimately own or control the company—to the U.S. Department of the Treasury's Financial Crimes Enforcement Network (FinCEN).

- ✓ <https://www.fincen.gov/boi>



Financial Crimes Enforcement Network

- ✓ Each entity is responsible
- ✓ Do-it-yourself
- ✓ Seek assistance in filing: attorneys, tax professionals, others

- Financial Crimes Enforcement Network Beneficial Ownership Information
 - ✓ <https://www.fincen.gov/boi>
- FinCEN BOI Frequently Asked Questions (FAQs)
 - ✓ <https://www.fincen.gov/boi-faqs>



What Is To Be Reported?

1. Name, date of birth, and address of each beneficial owner(s).
2. A unique identification number from a driver's license, valid US passport, foreign passport or other government identification.
3. The issuing jurisdiction of the acceptable identification document.
4. The image of the document.



Penalties for Failure to File Report

- Both civil and criminal.
- \$500 per day.
- Criminal fines up to \$10,000 and/or imprisonment.

Allocating Tax Basis on Purchased or Inherited Farmland to Fertilizer/Nutrients

- ✓ Allocate tax basis to “Excess Fertilizer Supply” or “Residual Fertility”
- ✓ If taxpayers can show that fertilizer or nutrients are a separate asset that can be distinguished from the soil, they may be able to allocate part of the purchase price/inherited value (tax basis) of farmland to fertilizer or nutrients that are in the soil at the time of purchase/inheritance.
- ✓ That allocation allows them to deduct the cost/value of the fertilizer/nutrients instead of including that portion of the purchase price or date-of-death basis in the non-depreciable basis of the land.

Cautions

- ✓ Might be considered an “aggressive tax position”
- ✓ Large basis allocations to excess (residual) fertility may raise flags
- ✓ Strongly recommend hiring a certified agronomist or certified crop advisor to conduct soil sampling to complete a report to include soil test levels, base levels, excess available nutrients, exhaustion period, etc.

REPORT NUMBER

16-091-0439

COMPLETED DATE

Apr 4, 2016

RECEIVED DATE

Mar 31, 2016

ACCOUNT

31449

Midwest

Laboratories Inc.®

13611 "B" Street • Omaha, Nebraska 68144-3693 • (402) 334-7770 • FAX (402) 334-9121

www.midwestlabs.com

IDENTIFICATION

HOME

PAGE 1/1

TODAY'S DATE

Apr 04, 2016

LAW FARMS LLC

BRAD LAW

4185 STATE HWY BB

KING CITY MO 64463

SOIL ANALYSIS REPORT

NUTRIENT ANALYSIS REPORT


LAB NUMBER	SAMPLE IDENTIFICATION	ORGANIC MATTER (%)	PHOSPHORUS						POTASSIUM		MAGNESIUM		CALCIUM		SODIUM		pH	CATION EXCHANGE CAPACITY (CEC) (meq/100g)	PERCENT BASE SATURATION (COMPUTED)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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NCDA&CS Agronomic Division

Phone: (919) 733-2655

Website: www.ncagr.gov/agronomi/

Report No. FY18-SL00000



Predictive

Client:

Advisor:

Soil Report

Mehlich-3 Extraction

Sampled County : Lee

[Links to Helpful Information](#)

Sampled: Not Provided

Received: 09/08/2017

Completed: 09/19/2017

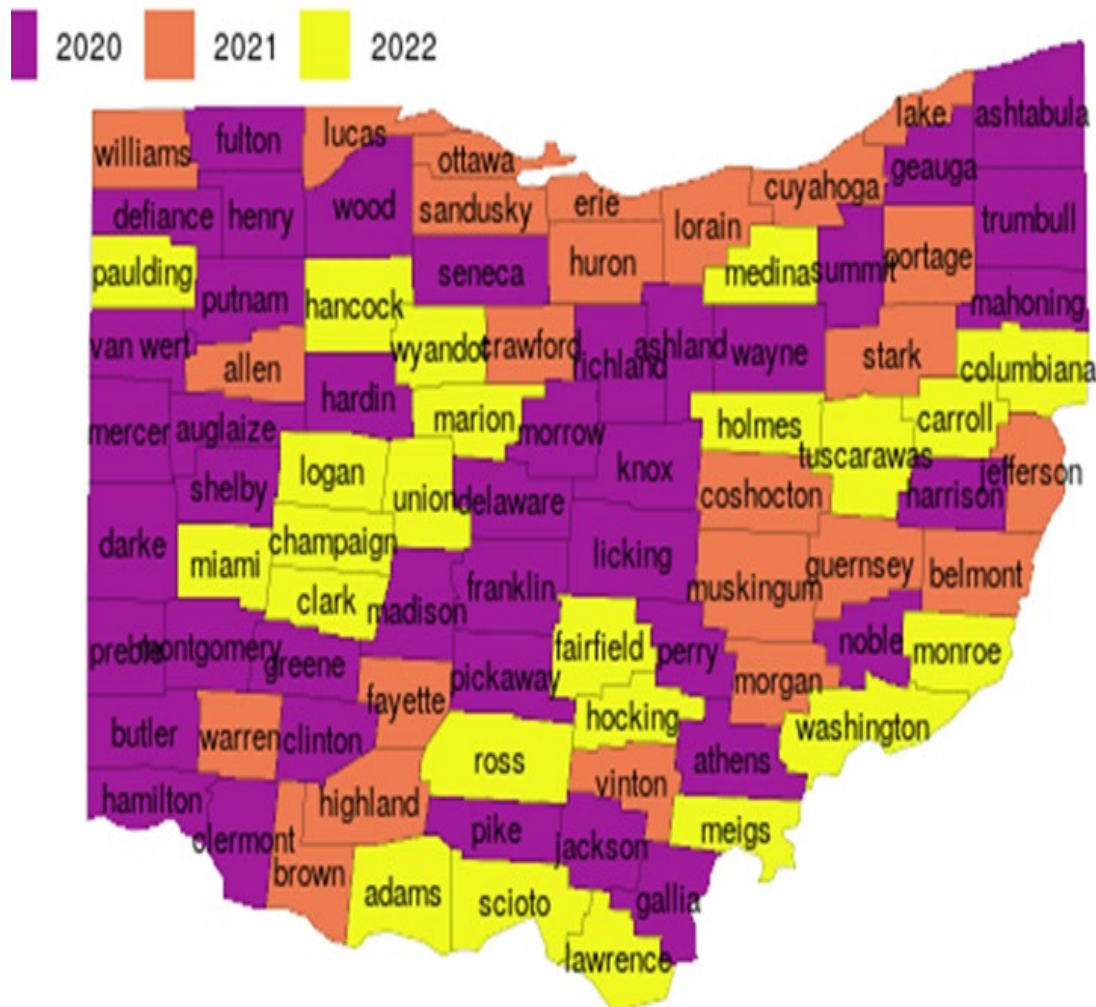
Client ID: 000000

Advisor ID:

Farm:

Sample ID: R1	Recommendations:	Lime (tons/acre)	Nutrients (lb/acre)										More Information																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Lime History:	Crop	1 - Fescue/OGrass/Tim, M	N	P2O5	K2O	Mg	S	Mn	Zn	Cu	B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule for updating CAUV



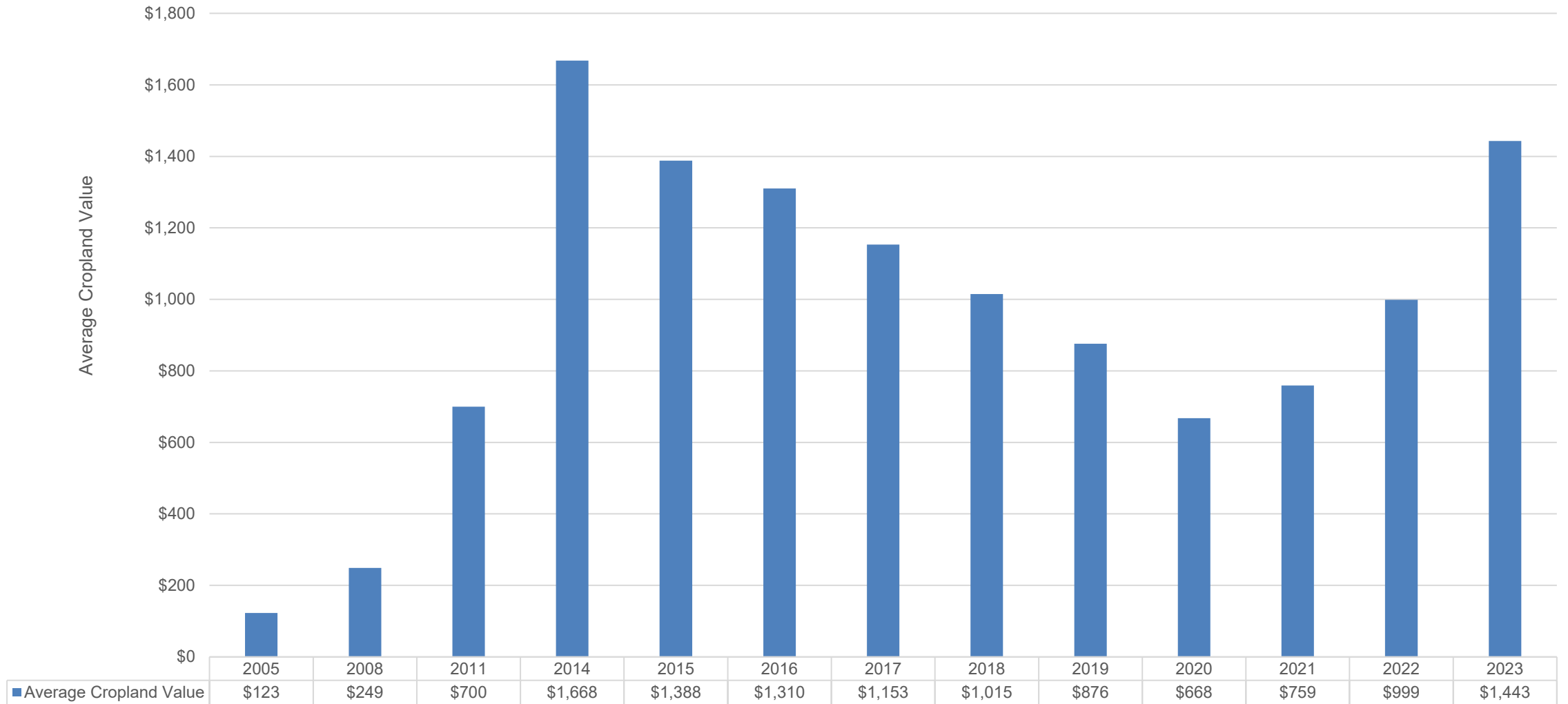
Source: Ohio Department of Taxation

CAUV Formula: (Net Income Method Appraisal Approach)

(Gross Income* –
Total Non-Land Production Costs)
/ Base Cap Rate

*Gross Income = Price x Yield

Average CAUV Value



Ohio Farm Custom Rates Survey 2024



County _____ Ohio Farm Custom Rate Survey – 2024

We need your assistance in securing up-to-date information about farm custom work rates, machinery and building rental rates and hired labor costs in Ohio. Please respond even if you know only a few rates. We want information on actual rates, either what you **paid** to hire work or what you **charged** if you perform custom work. Custom Rates should include all ownership costs of implement & tractor (if needed), operator labor, fuel and lube.

Please Indicate Whether Your Survey Responses (Custom Rate Quotes): ☐ Include Fuel ☐ Do Not Include Fuel



If you wish to complete the survey online, please use this QR code.

✓ An online survey option is available at the following link:

✓ www.go.osu.edu/customratesurvey

Soil Preparation

Stalk Chopper	\$ _____/A
Moldboard Plow	\$ _____/A
Chisel Plow	\$ _____/A
Disk Chisel	\$ _____/A
Disk-Tandem	\$ _____/A
Disk-High Speed	\$ _____/A
Soil Finishing	\$ _____/A
Field Cultivator	\$ _____/A
Land leveling per acre	\$ _____/A
Subsoiling (8-15 inches deep)	\$ _____/A
V-ripping (over 15 in. deep)	\$ _____/A
Strip Tillage	\$ _____/A
Strip Tillage w/Fert. injection	\$ _____/A

Fertilizer/Lime Application – Ground (Materials not included)

Dry Bulk, fixed rate	\$ _____/A
Variable rate fert. app.	\$ _____/A
____ Number of products applied VR	
Liquid, Knife	\$ _____/A
Liquid, Spray	\$ _____/A
Anhydrous	\$ _____/A
Late Season N - Coulters	\$ _____/A
Late Season N - Drops	\$ _____/A
Lime (Lime not included)	\$ _____/A _____/Ton

Chemical Control of Weeds/Insects/Diseases (Materials not included)

Spraying – self-propelled	\$ _____/A
Spraying – pull-type	\$ _____/A
Spraying late season (High clearance)	\$ _____/A

Mechanical Weed Control

Rotary hoeing	\$ _____/A
Conventional cultivating	\$ _____/A
Weed electrocution	\$ _____/A

Airplane/Helicopter Application (Materials not included)

Chemical (Fungicide etc.)	\$ _____/A
Seed	\$ _____/A
Fertilizer	\$ _____/A

Drone/UAV Application (Materials not included)

Chemical (Fungicide etc.)	\$ _____/A
Seed	\$ _____/A
Fertilizer	\$ _____/A

Planting Operations (no seed or material furnished)

Plant Corn, 30 in. Rows	\$ _____/A
Plant Corn, 30 in. Rows with Fertilizer Application	\$ _____/A
Variable rate corn planting	\$ _____/A

Plant Soybeans, 15 or 30 in. Rows	\$ _____/A
Variable rate soybean planting	\$ _____/A
Drill Soybeans	\$ _____/A
Drill Small Grains	\$ _____/A
Seeding Cover Crops	\$ _____/A

Grass/Legume/Pasture/Cover Crop Seeding

Broadcast	\$ _____/A
Broadcast, incorporate (one pass)	\$ _____/A
Grain drill	\$ _____/A
Roller - crimp termination	\$ _____/A



Ohio Cropland Values and Cash Rents Survey '23-'24



Ohio State University Extension
Agriculture & Natural Resources
<http://farmoffice.osu.edu>

OHIO CROPLAND VALUES AND RENTS SURVEY 2023-2024

1. County on which you are reporting: _____

2. Please indicate your primary type of work: Check one category that best describes your work.

☐ Appraiser ☐ Ag Lender ☐ Farmer ☐ Landowner (Landlord)
☐ Professional Farm Manager ☐ Extension ☐ FSA ☐ Government Service non-FSA
☐ Agri-Sales ☐ Agri-Service ☐ Other _____

3. In the table below please give your estimate per acre:

PER ACRE MARKET LAND VALUE AND CASH RENT, BARE CROPLAND

Farmland Quality	Average		LAND VALUE/ACRE ^{d)}		CASH RENT/ACRE ^{d)}	
	Corn Yield ^{a)}	Soybean Yield ^{a)}	2023	Projected 2024	2023	Projected 2024
Top	_____ bu/A	_____ bu/A	\$ _____	\$ _____	\$ _____	\$ _____
Average	_____ bu/A	_____ bu/A	\$ _____	\$ _____	\$ _____	\$ _____
Bottom	_____ bu/A	_____ bu/A	\$ _____	\$ _____	\$ _____	\$ _____
Transition ^{b)}	XXXX		\$ _____	\$ _____	XXXX	

^{a)} Long-term average (5 yr.) corn/soybean yields with typical farming practices

^{b)} Land that is moving into residential, commercial & industrial uses

^{c)} Value of land if sold through an arms-length transaction.

^{d)} Cash Rent negotiated in current or recent year.

4. From current levels, where do you expect Ohio bare cropland values to be 5 years from now?
(Check and give percentage estimate where appropriate.)

_____ Up, by _____% _____ No Change _____ Down, by _____%

5. From current levels, where do you expect Ohio cash rents to be 5 years from now?
(Check and give percentage estimate where appropriate.)

_____ Up, by _____% _____ No Change _____ Down, by _____%

6. What is your estimate of the 2024 average farm mortgage interest rate and operating loan rate?

Mortgage interest rate (20 Year) _____ % Operating loan rate _____ %

7. For improved, non-rotation permanent pasture, please give your estimates below for market value and cash rent.

Market Sales Value \$ _____ per acre Cash Rent \$ _____ per ac

- ✓ An online survey option is available at the following link:
- ✓ https://go.osu.edu/ohiocroplandvaluescashrentsurvey23_24



Farm Office

Upcoming Live!

- January 19
- February 16
- March 15
- April 19

**10:00 –
11:30 AM**

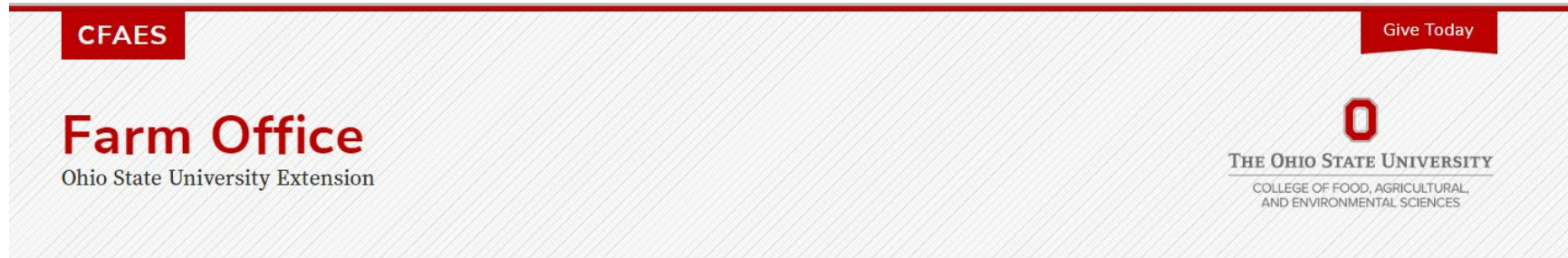


Farm Office Live is a live webinar series, hosted by our subject matter experts, to bring you the latest ag law and farm management updates. To register please scan the QR code below. Can't make our live webinars? No worries, all webinars are recorded and can be viewed at <https://farmoffice.osu.edu/farmofficelive>.

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