



The Lake Erie Regional Grape Program



The members of the Lake Erie Regional Grape Program at CLEREL would like to extend our warmest wishes to you and your family for safe travels and a joyous time with your family and friends during all your activities this Holiday Season.

Just a reminder that the offices of the Lake Erie Regional Grape Program will be closed Wednesday, December 25, 2013 through Wednesday January 2, 2014 for the Cornell Winter Holiday Break. We look forward to working with you in the New Year!

Enrollment is underway and going along well. You probably received an enrollment card from the Chautauqua County CCE office, but noticed that there is no line to enroll in GRAPES. New this year, we will be handling Chautauqua County LERGP enrollment in house. This means that if you only want to enroll for the Grape program, all you have to do is fill out our enrollment form and mail it to the CLEREL lab in Portland or you may also opt to enroll on-line using a credit card. You send NOTHING to the CCE office in Chautauqua county.

You may access our enrollment form by going to our web-site at <http://lergp.cce.cornell.edu/>, clicking enrollment and clicking the pdf enrollment form line. You may print this form and mail it in or drop off. For your convenience, I am including a copy in this update as well. If you choose to use a credit card and enroll on-line, simply fill out the form on-line and submit. I will receive an e-mail letting me know you have enrolled.

If you have any questions about this process, please feel free to call or e-mail Katie at any time at 716-792-2800, extension 201, or kjr45@cornell.edu.

Visit our LERGP Website at: <http://lergp.cce.cornell.edu/> for a detailed calendar. Please remember to RSVP for those events that require one!

Let us know if you have changed or are in the process of changing your email address so we can keep the Electronic Crop Update coming to your inbox!

Please email Kate Robinson at: kjr45@cornell.edu

Tax Season

Tax season is upon us once again. For some growers income was higher than average and taxes will also be higher. Many growers have shown themselves to be quite adept in minimizing their tax burden through the timing of business expenses. Some strategies are better than others. Although it is more difficult for small business owners and growers, it remains important to plan ahead.

Cost of Grape Production

A key role of the business management educator has been to track the costs of production. To that end I would like to continue and expand on the farm cost survey. If you're interested in participating in the program please contact me. The participation of as many growers as possible is vital to the quality and reliability of the survey. Participation can also be valuable to obtain information and insight related to the performance of the farm. There is room for improvement in the farm cost survey. We will be looking to move beyond the schedule F, if participants are willing. If you'd like to participate please contact me.

2013 Tax Returns: Changes from Prior years

The first major change in tax policy was the American Taxpayer Relief Act of 2012. Some of those provisions will impact 2013 returns for the first time. Other major changes are a result of the Affordable Care Act. Most of the changes impact high income and net worth individuals only.

- Income Tax Marginal Rate Hike: The highest marginal income tax rate has been increased to 39.6%.
- Long-term Capital Gains: For those subject to this highest marginal rate, dividend and long-term capital gains increase from 15% to 20%.
- Net Investment Income Tax
 - Applies if Modified Adjusted Gross Income (MAGI) is above \$200,000
 - 3.8% of the lesser amount
 - MAGI less 200,000
 - Net Investment Income
 - Net Investment Income Includes
 - Gains from selling investment assets
 - Capital Gains distributions
 - Gross income and gains from passive business activities and rents
 - Gains from selling passive partnership interest
 - Gross income from trading financial instruments or commodities
 - The tax does not apply to gains from business that you take an active roll in
 - 500 hours per year is always an active role
 - As few as 100 hours may qualify
 - Roth IRAs will provide significant protection by reducing MAGI. Conversions, during the conversion year will increase MAGI
 - The tax applies to estates and trusts as well
- Medicare Tax: .9% on FICA wages or self-employment income exceeding \$200,000
- Alternative Minimum Tax:
 - Indexed to inflation
 - Phase-out of personal exemption and itemized deductions affect joint filers with adjusted gross incomes above \$300,000

2014 LERGP WINTER GROWERS CONFERENCE

MARCH 20, 2014

AT SUNY FREDONIA, WILLIAMS CENTER

Full Day Conference, 8:00am-3:30pm, with
morning and afternoon talks, Buffet Lunch and
Trade-Show!

- Management Strategies for High Yield
- GIS and Sensor Technology
- GPS Sprayer Technology
- GBM
- Cover Cropping
- Grape Rootworm/Japanese Beetle

Including Discussion panels with input
from local growers who have experience in
each related area

**THE ENTIRE EVENT WILL BE HELD IN THE WILLIAMS
CENTER-**

NO TRAVELLING FROM ONE BUILDING TO THE NE

LAKE ERIE REGIONAL GRAPE PROGRAM
2014 GRAPE GROWERS' CONFERENCE REGISTRATION FORM

to be held at SUNY Fredonia Williams Center

on March 20, 2014

Deadline for registration is March 6, 2014.

Name (1st attendee) _____ \$ _____

Farm Name _____

Address, City, State, Zip Code _____

Phone _____ E-mail _____

Are you enrolled in Lake Erie Regional Grape Program (LERGP)? Yes _____ No _____

REGISTRATION FEES	
LERGP Member 1 st attendee	\$ 40.00
Additional attendee on same farm	\$ 35.00
Non- member	\$100.00

Additional Attendees:

	\$
	\$
	\$
	\$
	\$

*Please add a **\$25.00 late fee** for each reservation received after March 6, 2014

TOTAL \$ _____

Please make check payable to **LERGP (Lake Erie Regional Grape Program)** and mail to: Kate Robinson
LERGP
6592 W Main Rd
Portland NY 14769

Name _____ NY DEC/PA PDA NUMBER _____

Name _____ NY DEC/PA PDA NUMBER _____

Name _____ NY DEC/PA PDA NUMBER _____

<u>Date Ck. Rec'd</u>	<u>Amount</u>

Call Kate at 716-792-2800 ext 201 with any questions.

2014 Lake Erie Regional Grape Program Enrollment

****This form is for NY Growers ONLY- PA Growers call 814-825-0900 to register**

Fees:

\$70.00 \$_____ **GRAPE Program** -Chautauqua county landowner
(*\$45.00 program fee, \$25.00 Chautauqua County Base Fee*)

\$65.00 \$_____ **GRAPE Program**- Cattaraugus, Erie, NY or Niagara
(*\$45.00 program fee, \$20.00 County base fee*)

\$100.00 \$_____ **GRAPE Program** -Out of Program Region Resident

\$25.00 \$_____ 2014 Cornell Guidelines for Grapes

\$25.00 \$_____ Hardcopy mailing of Newsletters***

Total \$_____ (Please make check payable to LERGP)

Program fees do
not include 2014
Cornell Guidelines for
Grapes

I am interested in the educational work of Cornell Cooperative Extension in Niagara, Chautauqua and Cattaraugus County. Any current re-
corded enrollee 18 years of age and older shall have voting and nominating privileges to hold office in the Association of their local county.

☐ I am 18 years of age or older and signed_____

☐ New ☐ Renewal

Farm Name:_____

Name:_____ Spouse's Name: _____

Address:_____ City:_____

State:_____ Zip Code_____

Home phone:_____ Cell Phone :_____

***Due to budget constraints, all correspondence will be conducted through e-mail. Please provide your
e-mail address below. If you would like to receive hardcopies, mark the \$25.00 additional fee line above
and include with payment.***

EMAIL ADDRESS_____

Please return form and payment to:

Feel free to call w/ questions:

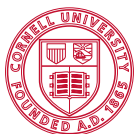
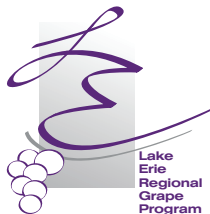
LERGP

716-792-2800 Ext 201

6592 West Main Rd.

Portland NY 14769

Attn: Katie



Cornell University

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College of
Agricultural
Sciences



Cornell University
Cooperative Extension

Lake Erie Regional Grape Program Team Members:

Andy Muza, Extension Educator, Erie County, PA Cooperative Extension, 814.825.0900

Tim Weigle, Grape IPM Extension Associate, NYSIPM, 716.792.2800 ext. 203

Kevin Martin, Business Management Educator, 716. 792.2800 ext. 205

Luke Haggerty, Grape Cultural Practices, 716.792.2800 ext. 204

This publication may contain pesticide recommendations. Changes in pesticide regulations occur constantly, and human errors are still possible. Some materials mentioned may not be registered in all states, may no longer be available, and some uses may no longer be legal. Questions concerning the legality and/or registration status for pesticide use should be directed to the appropriate extension agent or state regulatory agency. Read the label before applying any pesticide. Cornell and Penn State Cooperative Extensions, and their employees, assume no liability for the effectiveness or results of any chemicals for pesticide usage. No endorsements of products are made or implied.

Cornell University Cooperative Extension provides equal program and employment opportunities.

Contact the Lake Erie Regional Grape Program if you have any special needs such as visual, hearing or mobility impairments.

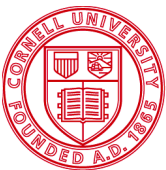
CCE does not endorse or recommend any specific product or service.

THE LAKE ERIE REGIONAL GRAPE PROGRAM at CLEREL

6592 West Main Road

Portland, NY 14769

716-792-2800



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