



## Barry Ward: 2019

### Extension Teaching

- *Examining the Farm Economy: Input Costs & Margins, Land Economics, Interest Rates and Tax* Curriculum developed and taught at 18 separate events
- *Tax Education* - Curriculum developed and taught at 14 separate events
- *International Farm Management Education* - Curriculum developed and taught at 18 separate events
- *Farm Management Inservice* – Co-planned, co-organized and co-taught Farm Management/Ag Law Inservice ~40 attendees, Sept. 26-27

### Classroom Teaching

- AEDE 3104, 3 Credit Hour Course, CFAES – AEDE  
Students – 49, SEI Overall Rating: 4.52 (88% Response Rate)

### Scholarly Work

#### Papers in Proceedings

- Ward, B.; Hall, P.; Richer, E. (2019-6-14). Contemporary Farmland Lease Issues: Results from Recent Surveys in Ohio and Educational Opportunities. Paper presented at National Farm Business Management Conference.
- Marrison, D.L.; Ward, B.; Bruynis, C. (2019-9-8). Helping Ohio Farmers & Tax Professionals Understand the Tax Cuts & Jobs Act of 2017. Paper presented at 2019 National Association of County Agricultural Agents Annual Meeting & Professional Improvement Conference.

#### Bulletins, Tech Reports, Fact Sheets

- Western Ohio Cropland Values and Cash Rents 2018-19, OSUE ANR Factsheet - Ward, B.
- Corn Production Budget 2019 - Ward, B., Thomison, P., Loux, M., Stachler, Jeff
- Soybean Production Budget 2019 - Ward, B., Lindsey, L., Loux, M.
- Wheat Production Budget 2019 - Ward, B., Lindsey, L., Loux, M.

#### Media

- Numerous O.A.M., C.O.R.N., and media articles

#### In-Progress

- Agricultural Income and Expenses, Urban/Small Farm Ag Tax Issues Workbook, LGUTEF
- Constructive Receipt, Urban/Small Farm Ag Tax Issues Workbook, LGUTEF
- Accounting Methods for Small Businesses, Urban/Small Farm Ag Tax Issues Workbook, LGUTEF
- Fixed and Flexible Cash Rental Arrangements For Your Farm, NCFMEC-01 North Central Farm Management Extension Committee

### Curriculum Developed/Taught

Examining the Farm Economy – Input Costs & Margins, Land Economics, Interest Rates and Tax, Farmer and Farmland Owner Income Tax Update, Agricultural and Natural Resources Tax Issues, OSU Extension A Sample of My Programs, Farmland Leasing in the U.S. - Challenges for Sustainable Farming Practices, Farm Management in the 21st Century, Economic Framework for Farm Management, Economics of Modern Row Crop Production - Perception vs. Reality, Economics of Precision Agriculture- Concepts, Costs and Benefits, Land Market Impacts on Agriculture Development Comparing U.S., Ukrainian and Tanzanian Land Markets

### Programs:

#### OSU Income Tax Schools

Serve as a Director of the OSU Income Tax Schools. This role includes planning, organizing, conducting and co-teaching the Ohio Income Tax Schools, Ethics Webinars and the Ag Tax Issues Tax Webinar for income tax preparers in Ohio.

#### Agricultural Policy and Outlook/ Ag Lender Education

Serve as a planning resource and instructor as a part of Extension Policy and Outlook and Ag Lender Meetings targeting agricultural producers, professionals and lenders. My educational objectives are improving participant understanding of land value economics, cash rental economics and arrangements, crop input cost outlook, crop budgeting and income tax management.

#### International Farm Management Education

Faculty Exchange Program - Ukraine

Taiwan - The 144th Regular Session on Agricultural Development and Policy International Center for Land Policy Studies and Training (ICLPST)



Ohio Ag Manager Team/ Newsletter

Participate in monthly conference calls to generate ideas and author articles for the monthly Ohio Ag Manager online newsletter.

Farmland Lease Education

Consulting with clientele and Extension Educators on farmland lease issues.

**Research:**

Ohio Cropland Values and Cash Rental Rates Research:

Data is collected, analyzed and summarized annually in the OSU Extension Factsheet "Ohio Cropland Values and Cash Rents 20XX-20XX".

Flexible Cash Farm Lease Issues and Structure: Studying contemporary flexible cash leases.

Crop-Share Lease Issues & Structure: Studying contemporary crop-share leases.

Farmland Lease Arrangements with Capital Investments: Studying impacts to lease arrangements with landowner or tenant investment in capital improvements

Ohio Enterprise Budgets

In conjunction with other Extension professionals and industry sources I develop enterprise budgets for targeted commodities important to Ohio producers.

Collection and Dissemination of Ohio Crop Input Price Data

Collection of input price (fertilizer, seed etc.) time series data.

Economic Depreciation – Evidence of Change from High Margin to Low Margin Periods: Research evaluating the economic depreciation of farm machinery and comparing depreciation amongst different time series.

Income Tax School Survey Data: Collect data from Ohio income tax practitioners during income tax schools to evaluate data for possible research.

**Service:**

**Service, Professional**

- Land Grant University Tax Education Committee, 2016 – Present  
Board Member 2019 - Present
- IRS/National Income Tax Extension Committee, 2016 - Present
- North Central Farm Management Extension Committee, 2005 – Present  
Chair - 2012, Vice-Chair – 2011, Secretary - 2010
- American Society of Farm Managers and Rural Appraisers – Ohio Chapter, 2006 - Present  
Secretary/Treasurer 2008-2016
- Ohio Department of Taxation Current Agricultural Use Valuation (CAUV) Advisory Committee, 2007 – Present
- National Association of Tax Professionals 2016 – Present
- Agricultural & Applied Economics Association (AAEA) 2005 - Present
- National Association of County Agricultural Agents (NACAA) 1991- Present
- Ohio Joint Council of Extension Professionals (JCEP) 1991- Present

**Service: The Ohio State University**

- Ohio Ag Manager Team, OSU Extension, 2005 – Present
- OSU Agronomy Team, OSU Extension, 2000 – Present
- Farm Science Review Educational Committee, CFAES, 2005 - Present
- Alpha Gamma Sigma Fraternity Academic Advisor, 2009 - Present

**Website Contributor:**

- FarmOffice  
<https://farmoffice.osu.edu/>
- AgLease101  
<https://aglease101.org/>  
95,000 page views per year

**Grants:**

- USDA Grant: Co-PI: \$1,999,283  
Organic dual-use perennial grain crops: Pathways to profitability and soil health