Beginning January 1, 2012, a person claiming an exemption from sales tax on the purchase of certain items used in the production of agricultural and/or timber products must provide an Ag/Timber registration number issued by the Comptroller of Public Accounts on the exemption certificate issued to the seller.

House Bill 268 which was passed during the 82nd Regular Legislative Session (2011) became effective September 1, 2011. However, the number is not required until January 1, 2012. Previous to the passage of this bill, producers merely signed an exemption certificate certifying that the products they were purchasing were to be used in agricultural or timber production.

Beginning in January, persons claiming the exemption must certify to the Comptroller that they are engaged in the production of agricultural or timber products for sale in order to obtain an Ag/Timber registration number. The number is then provided to retailers when an exemption is claimed. There is no change to the types of items that previously qualified for the exemption.

The types of items subject to this requirement are machinery and equipment (including component parts) used exclusively in the production of timber, or on a commercial farm or ranch in the production of food or other agricultural products for sale. Items used exclusively on a commercial farm or ranch in the building or maintenance of roads and water facilities. Products used by an original producer for packing and processing agricultural or timber products, or items used exclusively in an agricultural aircraft operation, as defined by 14 C.F.R. Section 137.3 (crop dusting). Common items include: fertilizers, fungicides, insecticides, herbicides, defoliants, desiccants, irrigation systems and components, timber seedlings, electricity used in agriculture or timber operations, services performed on exempt tangible personal property identified in this list and, farm, timber and off-road motor vehicles.

Items not subject to this requirement include:

- horses, mules and work animals commonly used in agricultural production; animals which ordinarily feed, including oats, corn, chicken scratch and hay, for farm and ranch animals and wildlife; feed for animals held for sale in the regular course of business; seeds and annual plants which are commonly recognized as food for humans or animals, or are usually only raised to be sold in the regular course of business such as corn, oats, soybeans and cotton seed; and, ice used exclusively by commercial fishing boats in storing aquatic species including, but not limited to, shrimp and other crustaceans, finfish, mollusks and similar creatures.

Taxable items used in the following types of activities do not qualify for the agricultural or timber exemptions, and persons engaged solely in these types of activities do not qualify for a registration number: home gardening; horse racing; florists who only store or maintain plants prior to sale; wildlife management and/or land conservation; petting zoos, maintenance or operation of hunting and fishing leases; horse boarding; trail rides; commercial fishing; dog breeding, or pet kennels.

To apply for a registration number you will need the following information: the name of the business or person, some type of identification, any current Texas taxpayer numbers or licenses; as well as a certification by the taxpayer of the type of agricultural activity they conduct. Applicants will have to certify to the Comptroller that they are engaged in the production of agricultural or timber products for sale, but will not have to provide any documentation to substantiate their claim during the registration process. Anyone who receives a number must retain records to verify their eligibility for the exemption, as well as purchase records that document the types and uses of items purchased tax-free under the exemption certificate in the event of an audit.

To apply for a number a producer can download and print an application online at www.window.state.tx.us/taxinfo/taxforms/ap226.pdf. Paper applications will take 3 – 4 weeks to process. An online application is available on the Comptroller’s website at www.window.state.tx.us. Online application will provide the number immediately upon successful completion of the application. To receive an application by mail, or for more information call (800) 252-5555. For online information see “Texas Tax Exemptions for Agriculture and Timber Industries” at www.window.state.tx.us.
Give the recipient your original receipt so they can verify the card’s purchase in case it is lost or stolen.

Consider the financial condition of the retailer or restaurant.
- If you buy a card from a company that files for bankruptcy or goes out of business, the card may be worth less than you had anticipated.
- If the business closes a store near the recipient, it may be hard to find another location where the card can be used.

Many recipes can be cut in half or thirds. Here are some guidelines to help you adapt a larger recipe to a smaller one.

When reducing recipes, you may need to use smaller saucepans, skillets and baking pans. The time for baking smaller amounts of food may be less.

The standard size egg for recipes is the large egg. To halve an egg, break it, mix it together with a fork and use 2 tablespoons. Refrigerate the rest and use in an omelet or scrambled eggs within two days.

Inactivity fees can be charged only after a card hasn’t been used for at least one year, and you can be charged only once per month. But you may be charged a fee to buy the card or to replace a lost or stolen card.

Make sure that the codes on the back of the card haven’t been scratched off to reveal a PIN number. Report any damaged cards to the store selling the cards.

The expiration date of a card must be clearly disclosed on the card, and fees must be clearly disclosed on the card or its packaging. There is one exception: Some cards produced before April 1, 2010, that list a short expiration time or inactivity fees in the first year, can be sold through January 31, 2011. However, no matter what your card says, you still are protected by the new rules.

### Tips for buying gift cards

- Buy from sources you know and trust. Avoid buying gift cards from online auction sites, because the cards may be counterfeit or may have been obtained fraudulently.
- Read the fine print before you buy. Is there a fee to buy the card? If you buy a card by phone or online, are there shipping and handling fees? If you don’t like the items and conditions, buy elsewhere.
- See whether any fees will be deducted from the card after you purchase it.
- Inspect the card before you buy it. Verify that none of the protective stickers have been removed.

### Problems and Complaints

If you have a problem with a gift card, contact the company that issued the card. If you can’t resolve the problem at that level, you may want to file a complaint with the appropriate authorities:
- For cards issued by retailers, contact the Federal Trade Commission at ftc.gov or call toll-free: 1-877-FTC-HELP. Or you may file a complaint with your state Attorney General (for a list of state offices, visit customer.assistance@occ.treas.gov).
- For cards issued by national banks, contact the Comptroller of the Currency’s (OCC) Customer Assistance Group by calling 800-613-6743 or sending an e-mail to: customer.assistance@occ.treas.gov. The OCC charters, regulates, and supervises national banks.

### Tips for using gift cards

If you have a gift card, be smart about how you use it:
- When you get the card, read the card and any terms and conditions. Check for an expiration date or fees.
- If it appears that the value of your card has expired, or that fees have been deducted, contact the company that issued the card. They may still honor the card or reverse the fees.
- Ask the person giving you the card for the card’s terms and conditions, the original purchase receipt, or the card’s ID number; keep this information in a safe place.
- Use your card as soon as you can. It’s not unusual to replace gift cards or forget you have them; using them early will help you get the full value.
- Treat your card like cash. If your card is lost or stolen, report it to the issuer immediately. You may not recover any of the value that was on the card. Some states do not apply cards that are lost or stolen, but other issuers will, for a fee. You may need to show proof of purchase and the ID number on the card. Most issuers have toll-free telephone numbers you can call to report a lost or stolen card.

### Reducing the Size of Recipes

Many recipes can be cut in half or thirds. Here are some guidelines to help you adapt a larger recipe to a smaller one.

- It may be easier to make the entire recipe for baked goods and freeze half.
- When reducing recipes, you may need to use smaller saucepans, skillets and baking pans. The time for baking smaller amounts of food may be less.
- The standard size egg for recipes is the large egg. To halve an egg, break it, mix it together with a fork and use 2 tablespoons. Refrigerate the rest and use in an omelet or scrambled eggs within two days.

### When the Recipe Says...

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To Make 1/2 of a Recipe

- 1 pint = 2 cups
- 2 pints = 1 quart
- 1 quart = 2 pints
Are you finding yourself wanting to lose weight in 2012? If so, small, gradual realistic changes that build upon one another will help you develop a more healthy lifestyle for a divine new year!

Start by reviewing these strategies to help control your weight:

1. Thou shall think “choose well” not “diet.” Rather than trying to starve yourself, choose foods that allow you to fill up on fewer calories including foods that are minimally processed, high in fiber, low in fat and sugar. Examples are fruits, vegetables, cooked whole grains, barley, oatmeal, whole wheat products, brown rice and legumes. For protein, select lean choices, such as a skinless poultry breast, pork loin, lean beef and seafood. Prepare these items with little added fat.

2. Thou shall make exercise fun. Take up several aerobic classes that are enjoyable, such as an aerobic class, walking, bike riding, swimming, running, hiking, softball, etc. Work out aerobically an hour a day in addition to your normal daily routine, five or six days a week.

3. Thou shall not eat for boredom. Avoid eating to relax, cure boredom or overcome depression. Instead, take a walk or call a friend.

4. Thou shall eat out wisely. When eating away from home, choose soup or salad, or smaller dishes that are low in fat. Ask for sauces or dressings on the side. If portions are large, take half home.

5. Thou shall shop smart. Fill grocery carts 2/3 full of whole foods (fat-free dairy, fruit, whole grains, veggies, seafood, chicken and lean cuts of meat) instead of processed, convenience foods. Buy plenty of fruits and vegetables to fill half your plate.

6. Thou shall snack right. Snack only when hungry. Instead of packaged snacks, think “outside the bag” and enjoy fresh fruit and veggies with low-fat dips or yogurt. Baked sweet potatoes and oatmeal are great snacks too!

7. Thou shall be adventurous. Expand your range of healthful food choices. Buy a low-fat cookbook to help modify more traditional high-fat favorite recipes.

8. Thou shall use less fat. Prepare foods using low-fat cooking methods such as baking, broiling, grilling, roasting, steaming instead of frying. Eliminate the “extra” by trimming visible fat from meats. Remove skin from poultry.

9. Thou shall limit sugar and refined starch. Limit the amount of foods eaten that contain added sugar as well as refined starch foods that are made of white flour and low in fiber. Better high-fiber choices include corn, yams, limas, dried beans and whole grains.

10. Thou shall not skip breakfast. Starting the day with a high-fiber, low-fat breakfast will help you consume fewer calories the rest of the day. Never skip breakfast!

Reference: Food and Health Communications

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Between September and December 2011, the USDA’s Center for Nutrition Policy and Promotion has selected “Make half your plate fruits and vegetables” as the key message to promote the 2010 Dietary Guidelines for Americans. So, what are YOU doing now to increase your fruit and vegetable intake?

Most Americans find it difficult to consume the recommended amounts of vegetables, fruits, and dairy foods. Because of this, we are lacking many key nutrients- potassium, dietary fiber, calcium, vitamin A, folate and vitamin D. A lack of these key nutrients can lead us down a road full of unnecessary and preventable health problems.

It is definitely possible to consume the recommended amounts each day; it just takes a little effort, planning, and a positive, “can-do” attitude! Below are some tips that may help you in achieving this goal:

- Buy fruits and vegetables in season. Potatoes, lettuce, eggplant, prepared cooking greens, summer squash, carrots, and tomatillos are typically the cheapest vegetables in the United States.
- Use the microwave to quickly cook vegetables when time is short or you want to free up your evening for some physical activity!
- View fruit as more than a dessert! It’s OK to place your fruit on the dinner plate.
- For each dinner you plan, take time to focus on how you will add the fruits and vegetables to complete the meal.

What Fruits and Vegetables Offer:

- **Potassium**
  - May help maintain healthy blood pressure
  - Sources: bananas, prunes, orange juice, sweet potatoes, tomato products, spinach, & kidney beans

- **Dietary Fiber**
  - Helps reduce cholesterol levels
  - May lower risk of heart disease
  - Helps ensure proper bowel function
  - Sources: any whole or cut-up fruits and vegetables

- **Vitamin C**
  - Helps heal cuts and wounds
  - Keeps teeth and gums healthy
  - Aid in iron absorption

- **Folate (folic acid)**
  - Helps the body form red blood cells
  - Reduces risk of neural tube defects & spine bifida during fetal development

- **Vitamin A**
  - Keeps eyes and skin healthy and helps protect against infections
Stonescaping is one of the few simple pastimes in our high-tech, high-speed world that allows us to reconnect with our natural surroundings. What’s more, the rewards we reap when we stack and lay out our stones are absolutely irreplaceable. Whether you’re building fieldstone pathways, flagstone patios, retaining walls with succulents set right among the stones, tree wells, waterfalls, benches and much more!

Think stone. The sun-warmed, rough surface of a rock in your hand; snow-dusted boulders on a hillside. Magnificent Incan temples; abandoned campfires, ringed with blackened rocks. Glistering pebbles in a creek bed; stacked stone walls on a terraced Italian hillside. The magnificent magaliths at Stonehenge; the stepping stone path to your garden. Our fascination with — and love for — stone — its permanence and simplicity, its simple beauty and mystery — is as old and enduring as stone itself.

Dry-stacking and dry-laying stone (building without the use of mortar) is more popular today than ever. Why? We live in a fast food society; we don’t take the time to smell the roses as we appreciate the beauty of the earth. Walking past a stone structure you’ve built yourself is a pleasure like no other. Set three stones to make a garden bench or stack a small retaining wall — just a few feet long and a couple of feet high — and you’ll know exactly what I mean!

Before you tackle your first project and purchase or gather stone for it, you’ll need to familiarize yourself with the vocabulary that stonemasons use:

- **Face**: the surface that is exposed when the stone is set in a retaining wall or paving project.
- **Rubble stones**: irregularly shaped stones without obvious faces and can range in sizes from fist sized to a milk jug.
- **Rough-quarried stone**: stone that has been removed from large veins in the earth, either by blasting the veins with dynamite or by drilling and prying the stones away, removing it layer by layer. Fieldstones are found loose on the ground or embedded in the soil. These are just a few of the basic terms, so you will feel more comfortable when you go to a stone yard and are wondering what language they are speaking.

How is stone sold? At a typical stone yard, you’ll find huge piles of quarried stone and field-stone; large boulders; and pre-selected stones arranged on pallets and placed in wire baskets or wrapped in plastic. Stone is usually sold by the ton or portions thereof. Prices vary from one kind of stone to another of course.

Fieldstone, for example, is more costly than most rough-quarried stone because gathering is so labor-intensive. The price per ton rises when the stones have been pre-selected and placed in wire baskets on pallets. You’ll also pay more if you want to handpick your own stones, one by one from the loose piles. I think quite often the cost of handling is worth it though, especially when it takes a couple of hours to select a few tons of stone.

Plants and stones are natural partners. When they are combined properly, they continue to complement each other all season. A group of stones, whether arranged by Mother Nature herself or by hand, can provide a perfect niche or backdrop for green or colorful growth. Sometimes plants and stones look so congenial together, it’s hard to decide which showed up first.

Plants set into the joints of a paved area or around edges have both practical and aesthetic advantages. By blending stone pavers in with surrounding vegetation, greenery helps soften the visual impact of hard stone surfaces. In addition, plants set within the joints of a patio, walkway or courtyard helps discourage the growth of weeds in these areas by crowding them out. If you select hardy aromatic varieties, you’ll also enjoy the marvelous scents they release when they’re crushed.

Among the best plants for areas such as paving or steps are creeping varieties that will withstand heavy foot traffic. The leaves of plants set within the joints of a patio, walkway or courtyard will help discourage the growth of weeds in these areas by crowding them out. If you select hardy aromatic varieties, you’ll also enjoy the marvelous scents they release when they’re crushed.

Preparing your Plants for Cold, Snow and Ice

There’s an old saying about Texas weather that goes something like “If you don’t like it, just wait, it’ll be changing soon.” North Texas winters can bring us beautiful large snow flurries or a steady falling of ice. Drizzle, bone-chilling norther and the occasional 12 inch snowfall. 2011 has been a year of extreme temper- aments. Ice storms and snowfall when temperatures dropped down to 13° to the August heat when they tipped 110°. That’s a lot of variation for one year!

If the changing weather is difficult for people to handle, it is even more challenging for plants. There are things that you can do to help your plants make it through this crazy winter weather that won’t drive you crazy and will improve your landscape in any weather.

**Mulch**

Mulch is the easiest, most attractive and most environmentally friendly way to help your plants deal with cold weather. Mulch reduces wind, water loss and evaporation. Rubble or mulch will help moderate soil temperatures to protect roots from freezing and, as an added bonus, mulch helps retain soil moisture. Moist soil holds more heat than dry soil. There is a reason that forests and woodlands apply mulch (fallen leaves) in the fall. Mulch is great year round, but especially beneficial in cold weather.

**Water**

While you don’t want to apply water with a sprinkler system when temperatures are below freezing, watering plants thoroughly before temperatures drop will hold heat in the soil. “A wet cold” may be unpleasant for people, but it is warmer than a “dry cold.” Moist soil will hold more heat than dry soil because the air temperatures above moist soil can be as much as 5 degrees F warmer than air temperatures above dry soil.

**Cover**

As people pile on the extra blankets to hold in body heat, they often want to pile covers on their plants. While a blanket is an effective cover during extremely cold weather, there are other, less obtrusive types of cover. Old-fashioned C7 lights under plastic covered frame can raise temperatures by as much as 18° degrees F. However, it is important to allow some ventilation to prevent the plants from being damaged by frost or ice. Covers placed over containerized plants should reach all the way to the ground, so ice and snow from the ground together will help them stay warm. Covers placed over containerized plants should reach all the way to the ground, and ice and snow from the ground together will help them stay warm.

**Move Containers**

Plants in containers are more susceptible to cold damage than those with roots in the well insulated ground. However, because they are in containers, they can be moved indoors or at least into more protected outdoor areas such as under a covered patio for a bit of protection. Moving young growth and stones when temperatures when temperatures dropped down to 13°F to the August heat when they tipped 110°F. That’s a lot of variation for one year!

**Keep Water in the Garden**

Plant life continues in cold weather, and roots continue to take up water. Even if the air temperature is below freezing, the soil can still be warmer. The roots of your plants need water in order to continue growing.

**Prune Prudently**

Trees should be regularly pruned to minimize the poten- tial for damage during the cold months. The strongest tree has a central leader, or a trunk that extends all the way to the top of the tree, and branches that are attached at wide angles. A nearly horizontal branch is more likely to fall than one that is nearly upright. Dead branches are going to fall eventually, even with a light snowfall. It is usually a better idea to remove dead or damaged branches as soon as possible to prevent additional dam- age to people, plants, and power lines below.

Cutting back herbaceous perennials such as salvias, buddleias, and Turk’s Cap after the first hard freeze and applying a light mulch can provide some protection for the plants. A light mulch at this time can help prevent damage from freezing temperatures. Old-fashioned C7 lights under plastic covered frame can raise tempera- tures by as much as 18 degrees F.

**Move Containers**

Plants in containers are more susceptible to cold damage than those with roots in the well insulated ground. However, because they are in containers, they can be moved indoors or at least into more protected outdoor areas such as under a covered patio for a bit of protection. Moving small containerized plants when temperatures dropped down to 13°F to the August heat when they tipped 110°F. That’s a lot of variation for one year!
One of the hardest lessons one has to learn is that life is not always fair. Unfortunately we do not have the fairness police to make sure that everyone plays by the rules, take turns, share and treat others equally. However, we can continue to teach these valuable lessons and provide meaningful experiences that illustrate the importance of being fair. After all, when you are fair, there is peace within you. Therefore we should all strive for peace.

The following activity is a fun and simple way to teach the concept of fairness while honing one’s math skills. It was taken from the Isabella County CHARACTER COUNTS! Coalition.

**FAIR FRACTIONS**

Being fair means that you treat people equally and that you make decisions without favoritism or prejudice; you’re impartial.

The definition of fractions is based on the idea of fairness. A fraction is part of a whole that has been divided into equal parts or sets. Therefore, to have one-half (1/2) of something, it needs to be divided into 2 equal portions. Try the following exercises:

1. Color orange the shapes that are divided into equal pieces.

2. Pretend this circle is a pizza. It is for you and your five friends. Show how you would cut the pizza, so all six of you have a fair piece.

3. You have 20 pieces of candy. You have already eaten some, and you want to share the rest with your 4 friends. If you are fair, how many pieces will each friend get?

“He who divides get the worst share.” - - Spanish proverb

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**Extension in the City**

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Why should you care? Because of our large population pollution is a big concern. One concern is water usage and the other is water pollution. There are two types of water pollution: Point source and Non-Point source (NSP) also called run-off pollution.

- Point source in its simplest form means that the source of the pollution can be traced back to a single source (i.e. Factory or manufacturing plant, or livestock feed lot).
- Non-point source as its name implies means that the source of the pollution can not be pinpointed. This type of pollution is picked up throughout the watershed from many different locations such as lawns, parking lots, highways and many other places. This pollution is then carried to the nearest water body.

Our local water bodies can become polluted with excess fertilizers, pesticides, herbicides and other products that homeowners utilize to make their property look good. Also, excess paint, oils, grease and other household chemicals as well as sediments can be discharged down storm drains. Sometime this is done by citizens instead of taking these products to designated areas for disposal. These products end up in our water bodies polluting them and causing harm to the health of the life that grows in them as well as the quality of the water. These pollutants can cause the cost of treating this water to increase.

I believe the Trinity River Authority says it best “water quality in the Trinity River basin will continue to be a challenge as the pressures of population growth continue. The Trinity River basin provides drinking water to over 50% of the residents of Texas and the demands on these finite resources will only increase as populations in both the DFW and Houston areas swell.” On behalf of my friends in south Texas I ask that you think before you dump – remember someone is going to have to drink that water somewhere down the line.
Research shows that when young people work with adult volunteers in a true youth-adult partnership, youth programs are more successful, leading to greater impact. Texas AgriLife Extension Service – Tarrant County realizes the need to promote partnerships between youth leaders and adult volunteers to better serve the needs of youth. The 2012 Tarrant County Youth Board is being formed to ensure that educational programs relevant to local needs of youth are being developed and implemented.

There are several personal rewards for serving on the Youth Board. Teens will meet like-minded youth who have a desire to make a difference in their communities. Together, the Board will assess the needs of a community and develop plans to meet those needs. They will have an active part in providing positive opportunities for others while strengthening their personal leadership skills.

Youth Board participants tend to possess character qualities such as responsibility, diligence, and compassion. Through service, they polish their team-building and leadership skills. Many believe these qualities strengthen an application for college, scholarships, or employment.

Teens who are interested in participating in this opportunity should contact the 4-H Department at 817-884-1291 to request an application.