

EXTENSION EDUCATOR



Cowlitz County

WASHINGTON STATE UNIVERSITY
EXTENSION

COWLITZ COUNTY

September 2018

WSU Extension

Cowlitz County

360-577-3014

1946 3rd Ave.

Longview, WA 98632



End of the Season care for Berries

Page 2



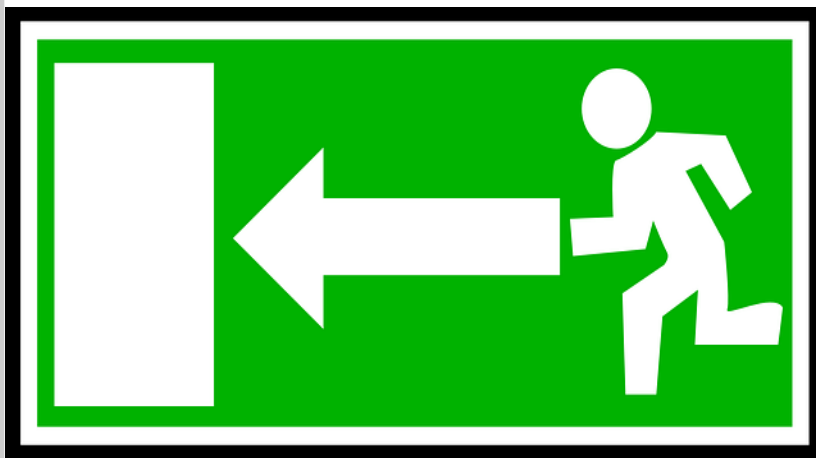
Is it an ant or a termite? How can we tell?



Page 3

PLANNING YOUR EXIT

(getting out of your business) Page 5



Tomatoes and Summer Squash Usually Clobbered by First Frost

Page 10



Extension programs and employment are available to all without discrimination. Evidence of noncompliance may be reported through your local Extension office

End of the Season care for Berries

Cane berries, like raspberries, loganberries, blackberries, and blackcaps need care after they are harvested. Three things need to be done to keep your plants healthy and ready for next year's crop.

The first thing to do is prune. Remove all the canes which bore fruit this season. This pruning exposes the new canes (those that will bear fruit next year) to the light and gives them a chance to develop.

Retain 10 to 12 of the healthiest canes for the next year's crop. Remove the top half of the cane from fall-bearing cultivars after fruiting is over, or remove the entire cane at ground level. Leave the lower half of the cane for a summer crop the following June, or remove the cane entirely for only a fall crop each year. Because the fall crop on fall fruiting varieties is superior to the summer crop, WSU horticulturists advise cutting all canes to the ground in mid-October.

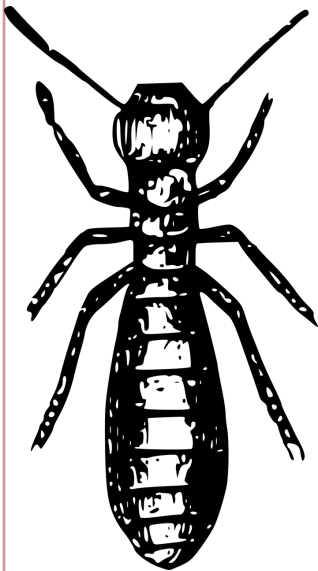
Next, check the cane berries, particularly raspberries, for crown borers. To check, look for dead or dying canes which pull easily away from the crown. If you do find crown borers, remove the infested canes.



Is it an ant or a termite? How can we tell?

It's that time of year when both ants and termites are in flight as they mate and search for new places to establish colonies. Termites are often confused with ants. There are specific characteristics, however, that make it easy to distinguish between the two. The termite has straight bead-like antennae, while those of ants are elbowed. The abdomen of the termite is broadly joined to the thorax (no waist), while the ant's thorax and abdomen are joined by a narrow pedicel (wasp waist). Termite wings, both the front and the hind wings, are of equal size. The anterior wings of the ant are considerably larger than the posterior wings.

Termites are among the most important structural insect pests in the Northwest. Only carpenter ants rival them in importance. Termites feed on wood or wood products, and their digestive tracts contain microorganisms which enable them to convert the cellulose in wood into usable food. Most termites need moist conditions to become established. For subterranean termites, the moisture source is usually the soil. For damp wood termites the moisture comes from the wet wood. There are two common species of termites in Washington. These include the Pacific Damp wood Termite and the Western Subterranean Termite. The Pacific Damp wood is the species more frequently reported here in our coastal area. This termite is our largest species; the winged forms may exceed one inch in length, including the wings. They are cream colored to dark brown.



A high moisture level is necessary for attack and establishment. Although soil contact is not necessary, wood-soil contact often leads to Damp wood termite infestation. More often, wood that has become fairly saturated due to leaky pipes or poor gutters, or damp support beams due to poor ventilation, are the primary points of infestation for these pests. Rain soaked firewood can also attract termites. They live in the wood they feed on; they do not live in the soil. Once established, these termites can extend their activities into sound wood, even relatively dry wood. As colonies mature, they produce winged reproductive termites that leave the nest in swarming flights. These flights usually occur on warm evenings in late summer or fall, especially after rains.

Is it an ant or a termite? How can we tell? (cont.)

If the proper conditions persist, the colony will continue to grow and feed, resulting in great structural damage.

Western Subterranean Termites are small in comparison to the Pacific Dampwood. They are dark brown to brownish black with brownish gray wings. Since subterranean termites live in and obtain their moisture from the soil, damp wood is not essential for attack. This makes any wood structure a potential site for subterranean termite feeding. The most frequent type of infestation is in buildings constructed near or on pre-existing nests.

Indications of subterranean termite infestation are swarming behavior, damage signs, the distinctive tapping sounds that the soldiers make when disturbed and especially by the presence of shelter "mud" tubes. These are often found on the foundation walls or in cracks. Mature colonies swarm annually, while colonies from a primary pair may not produce swarms for several years. Swarming normally takes place in the Fall.

Avoiding situations that lead to dampening or rot of structural wood can prevent termite attack and establishment in most cases. Prevention can be further insured by periodic home inspections.

Finally, be a good observer. Dead termites and ants or wings around windows, doors, heating vents or in bathtubs and sinks are usually an indication of termite or ant activity somewhere inside the home.



End of the Season care for Berries and *Is it an ant or a termite? How can we tell?*

Provided by Gary Fredricks, Cowlitz County WSU Ext. Director



PLANNING YOUR EXIT

If you've never given any serious thought to exiting your business, now is the time to start. Exiting is a multi-step process that can take from weeks to years depending on the size of the organization and the reasons for exiting.

When it comes to planning, how you exit your business is just as important as how you started it. The goal is to maximize the value of your company before converting it to cash and minimize the amount of time consumed.

Getting out of business is a process. The length of time required to complete the process is directly related to the complexity of the business and the circumstances underlying this decision to get out of business. It can range from one week for a home-based, sole proprietorship to several years for a corporation forced into involuntary bankruptcy. Disputes and litigation add another dimension to the timeframe.

The getting out of business process typically includes the following steps: *(You may want to incorporate them in your post-venture plan)*

Reach Agreement and Obtain Authorization from Owners to Dissolve Your Business Entity. Agreement and authorization to dissolve a business must be established under some acceptable, governing set of rules, such as the bylaws or partnership agreement. It is best to settle disputes quickly and document any terms and conditions that apply.

Designate a Leader & Organize a Team. Authority and roles should be clarified. The owner may be the only team member for a home-based business. For a large entity, however, the team may consist of the executive management team and important functional managers whose expertise is not represented: finance, human resources, legal. This group should be as small as possible for efficiency and large enough to include the expertise required covering the basic planning issues. Special consideration is needed if the transition event needs to be kept quiet as in the event of an acquisition.

Engage Professionals & Consultants as Team Members. For most small businesses, this group consists of the firm's legal counsel, CPA, and a business broker or valuation expert. Professional expertise and advice in these areas will contribute to a smooth process and improve the outcome. Perform a thorough review of business and identify problem areas. Establish and maintain a problem list to focus on. Determine the condition of the firm's records. Review transactions. Problems extend the timeframe and cost money.

PLANNING YOUR EXIT (cont.)

Prepare a List of Assets and Perform a Physical Inventory. The inventory is very important input to several activities. It is used to establish the value of the business, make decisions, and manage disposition of assets, and it becomes the basis for tax calculations and tax returns. Perform a valuation of the business. It is difficult to make prudent decisions without knowing the market value of the business and its assets.

Prepare a Detailed Plan and Assign Responsibilities

Develop a Schedule for Implementation. A schedule provides the ability to measure progress, estimate completion of critical steps, and project the end of the process. The schedule is also extremely useful for managing cash flow during this uncertain time.

Release Announcements & Notices. This step is about timing and legal notice. At some point, interested parties must know what is happening: market, competitors, customers, vendors and suppliers, professional service providers, consultants, trade groups, employees, media, creditors, and contractors. The notice should designate an official point of contact for questions or inquiries.

Implement the Plan. This is where momentum and activity builds. Things happen very quickly. Without the planning steps, an important degree of control is lost. When that happens, net value is usually decreased in some substantial way.

Conclude or Transfer Contract Obligations. This process may require approval from contracting parties, and involve negotiation of final terms. Office, car, and equipment leases need to be reviewed, addressed, and terminated. The timing of termination dates for insurance contracts and benefit plans are very important to all involved.

Close Operations. The timing of this step is important. There is a time when manufacturing or production must cease, retail sales must end, and human resources are pared down. Each affects cash flow and net value dramatically. Security and maintenance services may be an important consideration from this point on.

Dispose of and Transfer Assets. This is an important tax event. Insurance coverage can be reduced or eliminated. Settle accounts payable and debt obligations.

Prepare Final Financial Statements & Tax Returns. Final financial statements for the business are important to establish the tax implications for assets, gains, and losses conveyed to the owners or other involved parties.

File Articles of Dissolution. State licensing departments require a formal filing to terminate the legal and tax status of the business. Examples are articles of dissolution, certificates of withdrawal, and cancellation certificates. This process also results in a review of tax liabilities and issuance of a tax clearance notice or certificate.

Prepare and Issue Special Filings, Notices, Informational Returns, and Taxes.

PLANNING YOUR EXIT (cont.)

To develop a checklist, retrace your steps taken during startup. Generally, some action is required with all federal and state registration, taxing, and licensing agencies contacted to start the business. Final submittal of payroll, unemployment, industrial insurance, and other business tax returns must indicate that the business status is closed or changed.

Receive Tax Clearance Notice. File in financial records.

Close Bank Accounts.

Store Business Records. These records should be kept for at least seven years.

Planning and awareness are crucial. The process, timing of events and tasks must be tailored to the type and complexity of the business. Each case is unique because reasons for dissolution differ, and problems that exist or develop are unique to the circumstance. The following is a checklist of items to consider as early in the process as possible. Most of these issues have some impact on the process of getting out of business:

Human Resources

Disputes and employee grievances (if you have collective bargaining agreements the processes and timeliness for notices etc. will likely be spelled out)

Employee benefit plans: incentive plans, benefits, pensions, deferred salary plans, stock options

Medical insurance

Business equipment in employee possession - home offices, business cars, cellular telephones

Termination notices

Employment contracts and severance arrangements

Finance and Accounting

Condition and completeness of records

Deposits outstanding

Prepaid accounts: insurance, advertising, utilities

Valuation of assets: intellectual property, work in progress, software, project files, R&D

Financial planning: capital gains on asset disposition or sale of business

Bank and investment account(s)

Loans from financial institutions or individual investors

List of creditors

Liens and security interests

Accounts payable and commissions owed

Account receivables (including bad debt risks)

Outstanding tax claims, audit processes, or IRS action

Cash flow and expenses related to getting out of business

Business tax planning

PLANNING YOUR EXIT (cont.)

Tax liabilities: local and state business taxes, payroll, industrial insurance, property, corporate income tax

Audit status

Stock option conversions

Legal

Warranties/Guarantees: product, service, contracts

Contracts and agreements: assignment, completion, non-compete, confidentiality, nondisclosure, franchise

Contingent legal problems: litigation, disputes, judgments

Strategic alliance agreements and obligations

Labor union agreements

Operations

Inventory: material, products, work in progress

Physical inventory records

Asset records and list

Purchase orders outstanding

Shipments in transit

Facilities

Financial obligations

Security

Insurance

Modifications to secure plant and buildings

Lender lease

Storage of assets and equipment

OSHA or EPA filings

Field offices

Administration

Condition and completeness of company records: charter documents, minutes, stock records

Documents of title, mortgages, deeds, security agreements

Business insurance

Pensions, deferred compensation plans, benefits

Professional support. CPA, attorney, PR & advertising, marketing, internet host, publisher

Registrations, permits, licenses

Storage location of corporate records

Continuation of board of directors

Termination of business licenses and tax account



PLANNING YOUR EXIT (cont.)

Owners

- Dissolution of business entity
- Ownership of intellectual property: trademarks, patents, trade secrets
- Applications in progress: intellectual property, licenses
- Confidentiality
- Stockholders or equity investors
- Estate issues
- Key person insurance

Marketing & Public Relations

- Sales representative/distributor/broker agreements
- Proposals in process of preparation
- Proposals submitted
- Professional, trade, and telephone directory listings
- Public notice of change
- Tradeshow and convention commitments
- Samples, price lists, and marketing materials in the field

Website

- Transfer/termination of domain names & hosting arrangements

In summary, the process for getting out of business successfully requires the same amount of planning as going into business. While the process should be easier, it is likely to be less enjoyable and more stressful. The best advice for business owners is to think about the future during the early stages of getting into business. Exert managerial influence to ensure that complications and problems which could affect dissolution and net value do not develop into roadblocks. When the time for getting out of business comes, engage the invaluable expertise you will need, and prepare a plan.

Tomatoes and Summer Squash Usually Clobbered by First Frost

by Don Tapio

It's October and any time now we will have our first killing frost. In our coastal area, the first frost is often followed by several weeks of good growing weather. Gardeners can take advantage of these extra weeks by protecting their plants through early light frosts. For gardeners who are prepared, an early frost does not need to halt the growing season.

Plants vary in their susceptibility to cold temperatures. Tender crops, such as tomatoes, peppers and cucumbers cannot withstand frost, unless protected by some insulation. Cool-season crops, such as cabbage, broccoli, Brussels sprouts and kohlrabi will tolerate frost or even a light freeze. Other crops, such as beets, carrots, lettuce and potatoes, will withstand a light frost.

It's easy to prevent frost damage in the vegetable garden simply by covering plants with blankets, tarps, floating row covers or any other kind of close fitting cover. A cover is effective because it traps the radiated heat from the soil at night and raises the temperature enough around the plants to ward off a light frost. Beans, tomatoes, squash and cucumbers are usually still productive in autumn and worth saving for a few extra harvests.



Tomatoes and Summer Squash Usually Clobbered by First Frost (Cont.) by Don Tapio

If covering plants is not feasible, pick as much produce as possible when frost is predicted. Some crops can be further ripened indoors if they are not fully mature. Most green tomatoes can be ripened to full red indoors. Light is not necessary to ripen tomatoes. In fact, direct sun may promote decay of the fruit due to excessive heating. Ripening is mostly affected by temperature-the warmer the temperature, the faster the ripening. To store tomatoes for later use, wrap the fruit individually in newspaper and store at 55 degrees F. The tomatoes will gradually ripen in several weeks. Don't put green tomatoes in the refrigerator.

While many garden vegetables like tomatoes and cucumbers cannot withstand frost, there are other crops that light frosts won't bother at all. In fact, kale, collards and Brussels sprouts will continue to grow and be harvested for a substantial part of the winter. They are even likely to taste better after they have been subjected to a few frosts.

