

# NIKKI'S NEWSLETTER



## Marshall County's Agriculture & Natural Resources Update

Cooperative Extension  
University of Kentucky  
Marshall County  
2081 Mayfield Highway  
Benton, KY 42025  
(270) 527-3285  
extension.ca.uky.edu

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HAPPY  
NEW  
YEAR!  
\* 2025 \*

## Pesticide Private Applicator

### 2025 Trainings

#### Who needs this certification?

Anyone who sprays "restricted use" pesticides privately (not for compensation.) Those who spray for compensation need a commercial applicator license from the KDA.

#### How long does it last?

It's valid for 3 years and expires on Dec. 31st of the final year.

#### What if you absolutely cannot attend?

Contact the Extension Office to schedule a one-on-one training.

#### Three chances:

Wednesday  
Jan. 15th  
2:00pm

Tuesday  
Feb. 18th  
8:30am

Thursday  
March 13th  
6:00pm

**\*RSVP by calling 270-527-3285\***





The Marshall County Extension Office & Young Farmer Program Presents:

# COWS & CORN DINNER



Topic:  
**FARM LIABILITY  
 INSURANCE**

Featuring guest speaker:  
**Clint Quarles**  
 Agriculture Attorney with the KY Dept. of Ag.

Worried about what you and your farm are liable for? Join Clint Quarles, as he discusses the topic of liability. Clint will provide incite about what coverage you need and real world examples of when farmers had to use their liability insurance. Fill your stomachs and your minds. While we enjoy the lesson, we'll feast on the meal graciously provided by River Valley Ag. Credit!

**Monday**  
 February 3rd  
**6:30PM**

**RSVP by Jan. 27th**  
**270-527-3285**



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 Family and Consumer Sciences  
 4-H Youth Development  
 Community and Economic Development

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Disabilities accommodated with prior notification.

Marshall County


 Martin-Gatton  
 College of Agriculture,  
 Food and Environment

# Grain Series

## MONDAYS AT 6:30PM

Jeff Futrell, Adult Farmer Educator, has teamed up with Nikki Rhein, Agriculture Extension Agent, to offer another grain series! Programs will be on Monday Nights at 6:30pm (unless otherwise noted) and will be located at the new Marshall County Extension Office. Join us!

### SCHEDULE

- 1/13 Young Farmer Banquet
- 1/20 Grain Marketing with Brian Smith @ Murray (Location: Calloway County High School Ag. Department)
- 1/27 UK Fertilizer Recommendation Changes with Dr. John Grove, UK Soils
- 2/3 Farm Insurance Dinner with Clint Quarles, KDA Ag. Attorney  
 \*Call 270-527-3285 by 1/27 to RSVP for the dinner
- 2/10 Question, Persuade, Refer with Miranda Rudolph
- 2/17 Two New Diseases on our Doorstep with Kiersten Wise, UK Pathologist
- 2/24 Topic to be determined
- 3/3 Topic to be determined

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accommodated  
with prior notification.



# Key Tax Changes in the 2024

*Kara Schlinke, Kentucky Farm Business Analysis Specialist*

Farmers face unique tax challenges due to the specific nature of their work, including income fluctuations, capital expenses, and the need for specialized deductions. The IRS regularly updates its guidelines to help farmers navigate these complexities. For 2024, several important changes to IRS Publication 225, "Farmer's Tax Guide" may have significant implications for farm tax filings. These changes cover a range of topics, from depreciation rules to revised credit opportunities, and each may impact farmers' ability to manage their tax liabilities effectively.

## **1. Increased Section 179 Deduction Limits**

The Section 179 deduction, which allows farmers to deduct the cost of qualifying property (such as machinery and equipment) in the year it is placed in service, has seen an increase in limits for 2024.

What changed? The maximum Section 179 deduction has risen to \$1,170,000 in 2024, up from \$1,160,000 in 2023. The deduction limit begins to phase out after \$2.89 million of qualifying property is purchased, which has also increased slightly from the previous year.

Farmers who invest in new equipment or capital improvements can immediately deduct a larger portion of the expense, improving cash flow and potentially reducing taxable income for the year. This benefit is especially helpful for farmers who make substantial investments in machinery or structures to maintain or grow their operations.

## **2. Changes to Bonus Depreciation**

Farmers can take advantage of bonus depreciation to recover the cost of certain property faster than regular depreciation schedules would allow. However, the bonus depreciation rate is set to phase down starting in 2023.

What changed? The bonus depreciation rate for 2024 is set at 80%, down from the previous 100% in 2022 and 2023. This gradual reduction continues over the next few years, with the rate expected to drop to 60% in 2025 and eventually phase out by 2027.

While farmers can still benefit from accelerated depreciation, the reduced rate means that they will be able to deduct less of their property's cost in the first year. This could result in higher tax liabilities in future years if large purchases are made.

## **3. Revised Eligibility for Qualified Business Income Deduction (QBI)**

The Qualified Business Income (QBI) deduction allows farmers who operate as pass-through entities (such as sole proprietors, partnerships, or S corporations) to deduct up to 20% of their qualified business income.

What changed? There are updates regarding the ability to claim the QBI deduction, particularly for farmers who have income from both agricultural and non-agricultural activities. The IRS has clarified that farmers engaged in farming activities may still claim the full deduction if their taxable income falls below certain thresholds.

This revision is important for farmers who also have income from other sources, as it can help them maintain access to the full 20% deduction. Farmers with diversified businesses should review their eligibility to ensure they're not inadvertently disqualifying themselves from this tax-saving benefit.

## **4. Updates to Farm Income Averaging Rules**

Farm income averaging allows farmers to spread out their income from a particularly good year over a period of three years, potentially lowering their overall tax liability.

What changed? For 2024, the income averaging rules have been refined to ensure more farmers can benefit from this strategy, particularly those who have fluctuating income due to weather patterns or market conditions.

Income averaging can be especially beneficial for farmers who experience significant year-to-year income swings. By averaging high earnings over several years, farmers can reduce their taxable income in years with higher-than-usual profits, lowering their effective tax rate.

## **5. Revisions to Farm Vehicle Deduction Rules**

Farmers often use vehicles for both personal and business purposes, and the IRS provides specific rules for deducting expenses related to farm vehicles.

What changed? The IRS has clarified which types of vehicles qualify for deductions and has updated the calculation methods for business use versus personal use of farm vehicles.

Farmers should review their records carefully to ensure they are claiming only the business portion of vehicle expenses. The IRS has also updated the per-mile rate and the limits for depreciation on certain farm vehicles, meaning that farmers who own or lease vehicles may need to adjust their deductions accordingly.

*continued on page 5...*



# Key Tax Changes in the 2024

*Kara Schlinke, Kentucky Farm Business Analysis Specialist*

## 6. Expanded Opportunities for Conservation Incentives and Credits

The IRS continues to encourage environmentally friendly practices through conservation incentives and credits. What changed? New rules make it easier for farmers to claim deductions for conservation efforts, such as implementing soil and water conservation methods, or using renewable energy sources in their farming operations. Farmers investing in sustainable practices can access additional tax savings, which can offset the costs of these investments. This is particularly relevant for farmers seeking to adopt new technologies or practices aimed at reducing their carbon footprint or improving soil health.

## 7. Clarification of Farm Income Reporting

In recent years, the IRS has been tightening its rules around how farmers report income, particularly in relation to cash accounting versus accrual accounting.

What changed? The IRS has provided clearer guidelines on when farmers should report income and expenses under cash basis accounting versus accrual basis accounting.

Farmers who use cash basis accounting (which is often more beneficial for tax purposes) will need to ensure they're accurately reporting income in the year it is received and expenses in the year they are paid. The IRS has also updated rules on reporting crop insurance proceeds and disaster relief payments, which should be closely tracked to avoid errors in reporting.

## 8. Changes to Self-Employment

### Tax (SE Tax) Exemptions

Farmers are subject to self-employment taxes on their net earnings from farming, but there are certain exemptions available.

What changed? There have been updates to the self-employment tax exemption for certain farm workers and farm owners, particularly in cases where farm income is low or where specific income thresholds are not met.

Farmers who qualify for these exemptions could see a reduction in their self-employment tax liability. It's important to review income levels and farm ownership structure to ensure any available exemptions are applied.

By understanding these changes, farmers can better position themselves to take full advantage of available tax-saving opportunities. You should consult with a tax professional to ensure they're applying these new guidelines correctly and maximizing their benefits under the latest tax rules. Source: <https://www.irs.gov/publications/p>

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Equal Opportunity Office, Martin-Gatton College of Agriculture, Food and Environment, University of Kentucky, Room S-105, Agriculture Science Building, North Lexington, Kentucky 40546,

the UK Office of Equal Opportunity, 13 Main Building, University of Kentucky, Lexington, KY 40506-0032 or

US Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410.



# Marketing Assistance for Specialty Crops Program

United States Department of Agriculture

Deadline: January 8, 2025

Eligible Entities: New or existing growers of the following specialty crops:

- Fruits (fresh, dried)
- Vegetables (including dry edible beans and peas, mushrooms, and vegetable seed)
- Tree nuts
- Nursery crops, Christmas trees, and floriculture
- Culinary, medicinal herbs and spices
- Honey, hops, maple sap, tea, turfgrass, and grass seed

**ATTENTION  
COMMERCIAL  
HORTICULTURISTS  
+ BEEKEEPERS!**

Funding Amount: Payments will vary based on sales, not to exceed \$125,000.

## Overview:

The Marketing Assistance for Specialty Crops (MASC) program provides financial assistance to specialty crop producers to help them expand domestic markets or develop new markets for their crops.

MASC helps specialty crop producers offset higher marketing costs related to:

- Tenderness and perishability of specialty crops like fruits, vegetables, floriculture, nursery crops and herbs
- Specialized handling and transport equipment with temperature and humidity control
- Packaging to prevent damage
- Moving perishables to market
- Higher labor costs

**Producers should apply at their local Farm Service Agency office. Marshall County FSA can be reached at 270-527-3231.**



Cooperative Extension Service

## WHAT IS MISTLETOE?

A mistletoe is a partially parasitic evergreen plant that grows on various trees. It can weaken trees by taking nutrients and water. However, it also provides food and shelter for various wildlife. Removing mistletoe is challenging and often unnecessary, as it's a natural part of the ecosystem.

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## Don't Get Burnt, Because Not All Firewood is Created Equal

*Laurie Taylor Thomas, University of Kentucky Extension Forester*

Fires in the fireplace or outside in the fire pit are intrinsically connected to our visions of nestling in for a long, comfy winter. Outside, let the winter bring its ice and snow if it wants. Inside, we could have a fire to snuggle up to. But not all firewood is created equal.

There are some important things to know before lighting, igniting just any old wood.

Different species of trees provide different amounts of heat. Wood is made up of air and wood fiber, or cellulose. Since the cellulose burns, but not the air, look for the heaviest or densest firewood per unit volume. The best woods would be oak, hickory and black locust. Yellow-poplar, silver and red maple are not as dense and will provide much less heat. On the other hand, they are great woods for starting a fire.

Freshly cut wood contains a lot of water. Seasoned wood refers to wood that has been given the time for some or all of that water to evaporate. It usually takes between six and 12 months for wood to cure. If you burn it too soon, when it's still green, most of the heat generated will go into evaporating that water, rather than heating your room.

Burning unseasoned wood can also be dangerous. Generated smoldering fire can cause a creosote buildup in your chimney. Burning pine logs, with their heavy resin, can result in the same problem. Over time, that buildup can lead to a chimney fire.

If you're seasoning your own wood, cut it first to a length that fits your fireplace, remove the bark, and split the logs for faster drying. Stack it off the ground in an open area with good airflow. Pallets make a good base for this. Air dry it for a minimum of six months.

If you are buying your wood from a vendor, ask what tree species the wood comes from and how long it has been seasoned. Wood that has been properly seasoned has a gray, weathered appearance and large cracks in the ends of the logs. Even if you've bought seasoned wood, storing it correctly—stacked off the ground and covered with a tarp to protect it from rain—will prevent the wood from reabsorbing water.

Be aware, too, of unwanted visitors that can hitch a ride on your firewood. Buy firewood near the location where you plan to burn it. Moving infected firewood long distances (especially ash) can spread invasive species, such as the emerald ash borer, a destructive species that originated in Asia. You likely won't see the adult borers, which are three-eighths to one-half-inch long and very narrow. But larva and eggs could be out of sight inside the logs.

However you plan to enjoy utilizing firewood this season, stay safe and enjoy their embers.

Contact the Marshall County Extension office for more resources, tips and information.





## U.S. Fish and Wildlife Proposes Listing Monarch Butterfly as Threatened

*By Ric Bessin, Extension Entomologist*

On December 10, the U.S. Fish and Wildlife Service (USFWS) issued a press release proposing to list the monarch butterfly as a threatened species under the Endangered Species Act. The proposed decision was then listed in the Federal Register on December 12 to start the 90-day public comment period. While this does not address new regulations yet, the Fish and Wildlife Service hopes that this proposed rule will help build on and enhance monarch conservation efforts while balancing activities in support of economic growth.



Figure 1. The monarch butterfly is an iconic species that is highly regarded by the public (Photo: Ric Bessin, UK).

The monarch butterfly completes an incredible annual 3 to 5-generation migration that covers thousands of miles from its overwintering sites in Central Mexico to the northern Midwest, Northeast, and Canada. However, over the past 30 years, populations have declined by more than 80% to 95%, increasing the risk of this species' extinction later this century. During the winter, high in the mountains of central Mexico, monarch butterflies roost by the millions on trees in less than 20 secluded areas.

The USFWS is proposing to increase monarch habitats by planting native milkweed and nectar plants all across the nation – in yards, schools, parks, rights-of-way, businesses, places of worship, and other area lands. While the adults will take nectar from a variety of plants, the caterpillars need milkweed for development. Other proposed provisions will help protect populations and provide an opportunity for populations to recover.

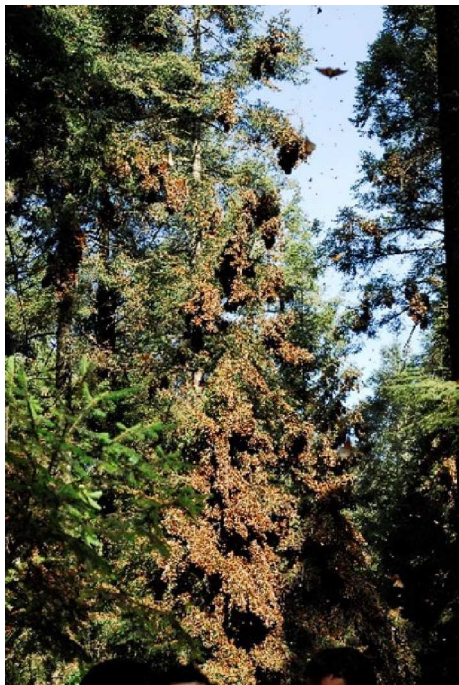


Figure 2. With the declining populations, the area covered by the monarch in Mexico has shrunk dramatically (Photo: Ric Bessin, UK).

The USFWS is seeking public input on its proposal to list the species as threatened with species-specific protections and flexibilities to encourage conservation under section 4(d) of the Endangered Species Act (ESA). Public comments will be accepted on the proposal until March 12, 2025. The Service will then evaluate the comments and any additional information on the species and determine whether to list the monarch butterfly.

## 2024 Corn Yield Contest Results Available!



Just scan the QR code on left by open your camera app on your smartphone, point it at the QR code then click the link when it appears!





# Attention Grain Growers! 3 Opportunities to Learn!

1

## 2025 WINTER WHEAT MEETING

February 4, 2025

Bruce Convention Center  
Hopkinsville, KY 42240

9am-3pm central

Registration 8:30 ct

CCA and Pesticide Credits pending.

What are We Learning From YEN in KY? - Phil Needham

Herbicide Residual Application Timing for Ryegrass Control  
- Dr. Travis Legleiter

On-farm Grain Fumigation Options - Josh Wilhelm

Dealing with DON: Management of Fusarium Head Blight  
and DON in Wheat - Dr. Carl Bradley

How Nitrogen and Sulfur Fertility Influences Wheat Grain  
Yield and Protein Content - Dr. Edwin Ritchey

Current Wheat Crop Update - Dr. Chad Lee

Wheat Varieties Tolerance to Metribuzin and Opportunities  
to Improve Italian Ryegrass Management  
- Dr. Samuel Revolinski

Overview of Kentucky Wheat Yield Contest 2015-2024  
- Dr. Mohammad Shamim



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2

Wednesday, January 15  
Sloan Convention Center  
Bowling Green

Registration: 11:30 a.m.

Lunch: noon

Concludes: 4:30



Tuesday, January 28  
Ky. Soybean Office Princeton

1000 U.S. Hwy 62 W

Wednesday, January 29

Extension Office Etown

111 Opportunity Way

Registration: 8:30 a.m.

Workshop at 9 a.m.

Concludes with lunch

3

## KCHC Kentucky Crop Health Conference



9 a.m. to 3 p.m. CST, Feb. 6, 2025 - National Corvette Museum - Bowling Green, Ky.

# Recipe of the Month

## Venison Chili

### Directions:

In a Dutch oven or large skillet, brown meat, onion, and green pepper in vegetable oil. Add remaining ingredients. Simmer 1 hour on low heat, stirring frequently. Remove bay leaf before serving.

Source: Adapted from Wild Game: From Field to Table, Sandra Bastin, PhD, RD, Extension Food and Nutrition Specialist. Revised July 2007

**Quick Tip:** Alternative to stove-top cooking, use a slow cooker & set on high for 4 hours

### Ingredients:

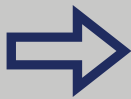
Ingredients:  
1 pound ground venison  
1 large onion, chopped  
½ green pepper, chopped  
2 tablespoons vegetable oil  
1 (16 ounces) can diced tomatoes  
2 (16 ounces) cans chili beans, undrained  
1 (8 ounces) can tomato sauce  
1 bay leaf  
½ teaspoon salt  
½ teaspoon cumin  
½ teaspoon garlic powder  
1 tablespoon chili powder  
Black pepper to taste

### Nutrition facts per serving:

190 calories; 4.5g total fat;  
1g saturated fat; 0g trans fat;  
40mg cholesterol;  
640mg sodium; 20g carbohydrate;  
2g fiber; 4g sugars; 16g protein; 0% Daily Value of Vitamin D;  
6% Daily Value of Calcium;  
15% Daily Value of Iron;  
10% Daily value of Potassium



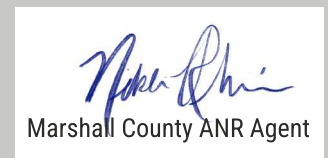
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