

AG Newsletter

January 2025

Agent's Corner

Well, winter hit and it's been a rough one. Beyond being bored to tears at home, I hope everyone has had time to catch up on their record keeping and planning for a new crop year.

We have had good luck setting up meetings that will be available for you to attend. If you are looking for something that is not listed, please let us know and we will work on finding a resource for that subject. I won't say it'll happen this winter, but we will work on a plan.

We have more meetings coming up soon, but here is a list of immediate programs.

- | | |
|---------------------------|---|
| January 23 rd | Soil Testing and Fertility, upcoming changes to the Soil Test Recommendations.
Dr. Edwin Ritchey, UK Extension Associate Professor |
| January 30 th | Bee Keeping from Beginning and Beyond, Amanda Skidmore, KY State Bee Apiarist |
| February 6 th | Farm Transition Building Your Transition Team, Aleta Botts |
| February 6 th | Strawberry Disease Zoom |
| February 20 th | Rotational Grazing and Bale Grazing studies,
Dr. Greg Halich, UK Extension Associate Professor |

And many more to come. I look forward to seeing you this winter!

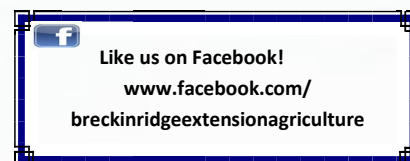
If you have a child or grandchild wanting to be in the Livestock Club, please contact the Extension Office to get details.

NOTE: If you no longer wish to receive this newsletter or if your address is changing or has changed, please call the office so we can update our list or take you off the mailing list.

Sincerely,



Carol M. Hinton
Breckinridge County Extension Agent
for Agriculture/Natural Resources Education



1377 S HWY 261 | Hardinsburg, KY 40143 | P: 270-756-2182 | F: 270-756-9016 | breckinridge.ca.uky.edu



What Is Chronic Wasting Disease (CWD)? —

Chronic Wasting Disease (CWD) is a fatal neurologic disease that affects deer, elk and other members of the deer family. It is caused by a prion, a type of protein that attacks the brain and nervous system. There is currently no known cure for CWD. Highly contagious, the disease has spread extensively among deer and elk populations across North America over the past two decades.

FRANKFORT, Ky. (Oct. 14, 2024) — Officials from the Kentucky Department of Fish and Wildlife Resources are gathering additional information and carefully evaluating next steps following Monday’s announcement by the Kentucky Department of Agriculture that lab testing confirmed Chronic Wasting Disease (CWD) in a deceased deer from a Breckinridge County deer farm. It marks Kentucky’s first case of CWD in a captive cervid.

Chronic Wasting Disease is caused by abnormal proteins called prions and it affects white-tailed deer, elk, and other animals in the deer family. There is no known cure or vaccine, and the disease is always fatal in infected animals. The disease is not known to be transmissible to people, but as a precaution the Centers for Disease Control and Prevention recommends not consuming meat from deer that test positive for the disease. Kentucky Fish and Wildlife always recommends not consuming meat taken from animals that appear to be sick or in poor condition.

The state Department of Agriculture has issued a quarantine restricting movement into or out of the Breckinridge County facility, including live deer or deer products.

Kentucky Fish and Wildlife officials are in close communication with national, state and local partners and will reference the agency’s [CWD Response Plan](#) in response to this new detection.

Since 2002, Kentucky Fish and Wildlife has CWD-tested more than 40,000 deer and elk from across the state.

Hunters can aid Kentucky Fish and Wildlife’s statewide monitoring efforts by dropping off the heads of legally harvested and telechecked deer for CWD testing and aging at self-serve CWD Sample Drop-Off sites. This service is provided at no cost to hunters. Detailed location information, instructions and additional resources may be found at the fw.ky.gov/Wildlife/Pages/CWD-Sample-Drop-off-Sites.aspx page on the department’s website. Hunters will be promptly notified if a deer they harvested tests positive for CWD.

Deer that appear to be sick but do not have an obvious injury can be reported using the department’s [sick deer online reporting form](#); reports will be reviewed by the agency’s wildlife health program staff, who will contact the person submitting the report if additional information is needed.

For the latest information on CWD, please visit the department's website (fw.ky.gov) and follow its social media channels. More information about CWD is available at fw.ky.gov/cwd, cwd-info.org and through the [CDC web-site](#).

Drop off sites in Breckinridge County are:

Yellowbank WMA Office, Grady-Frymire Spur Rd.	Stephensport
Breckinridge County Extension Office, 1377 South Hwy 261	Hardinsburg
Custer General Store, 6058 KY-86	Custer
Irvington Fire Department, 216 1st Street	Irvington
Axtel Boat Ramp, KY-79	McDaniels



Soils Meeting

January 23, 2025

6 P M (CT)

Breckinridge County Extension Community Building

**Speaker: Dr. Edwin L. Ritchey, Extension Associate Professor,
Extension Soils Specialist, University of Kentucky**

Topics: Changes to Publication

AGR-1: Lime & Fertilizer Recommendations

Consideration and Changes for Improved Soil Health

A meal will be provided.

Please call 270-756-2182 to register

This will be a CAIP Approved meeting



BEE MEETING

**Breckinridge County
Extension Community Building
Thursday, January 30, 2025
5 p.m. (ct)**

Speaker: Amanda Skidmore, KY State Bee Apiarist

Topic : Beginning Beekeeper and Beyond

**If you are interested in starting a new enterprise or
you already work with bees, then this meeting will be of interest to you**

This will be a CAIP approved educational meeting

**A small meal will be served, so please
RSVP at 270-756-2182**



Cooperative
Extension Service

Breckinridge County
Agriculture and Natural Resources

Farm Transition Meeting
Breckinridge County
Extension Community Building
February 6, 2025
5 p.m. (ct)

Speaker: Aleta Botts,
KY Farmland Transition Initiative Coordinator
Topic: Farmland Transition, Building Your Team

A meal will be served, please RSVP to 270-756-2182

**This meeting will qualify as a CAIP approved
financial or educational meeting , but not both.**

**Cooperative
Extension Service**

Agriculture and Natural Resources
Family and Consumer Sciences
4-H Youth Development
Community and Economic Development

MARTIN-GATTON COLLEGE OF AGRICULTURE, FOOD AND ENVIRONMENT

Educational programs of Kentucky Cooperative Extension serve all people regardless of economic or social status and will not discriminate on the basis of race, color, ethnic origin, national origin, creed, religion, political belief, sex, sexual orientation, gender identity, gender expression, pregnancy, marital status, genetic information, age, veteran status, physical or mental disability or reprisal or retaliation for prior civil rights activity. Reasonable accommodation of disability may be available with prior notice. Program information may be made available in languages other than English. University of Kentucky, Kentucky State University, U.S. Department of Agriculture, and Kentucky Counties. Cooperating. Lexington, KY 40506



Disabilities
accommodated
with prior notification.

NOTE:

Extension Office
will be closed on
Monday,

January 20, 2025
in observance of
Martin Luther
King, Jr. Day



**Applications due
February 1**

KY Farm Launch Beginning Farmer Training Program

Launch into your farming journey with accelerated, hands-on farm training, business planning, and customized mentorship

Applications are open now for our 9-month, in-person training program that prepares beginning farmers for sustainable, commercial production.

Interested?
Visit our website for more details & apply:
<https://bfrdp.ca.uky.edu/>



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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University of Kentucky, Kentucky State University, U.S. Department of Agriculture, and Kentucky Counties, Cooperating.
Lexington, KY 40506





INTENSIVE SOYBEAN MANAGEMENT WORKSHOP

Wednesday, January 15
Sloan Convention Center
Bowling Green
Registration: 11:30 a.m.
Lunch: noon
Concludes: 4:30

Tuesday, January 18
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



This session features Jeff Kazin, co-founder of Agris Academy, and will focus on managing risk. Agris Academy provides world class education opportunities to farmers that give them the skill to merchandise, manage risk, and increase the profitability of their production with confidence. AgrisAcademy, LLC is not a broker or an advisor but a company dedicated to educating and consulting in world class risk management skills. Their goal is to produce long-term and REPEATABLE results for your operation. At AgrisAcademy, they understand the significant divergence between what farmers are told they need to be effective marketers of their production and what they really need. Having been farmers and 50+ year veterans of a major grain and processing company, Agris' co-founders have seen growers miss millions of dollars in opportunities, not from speculating on markets, but from not using the correct tools for the situation. They have learned the tricks of the trade, and they know that their ability to simplify and provide relevant examples, combined with your desire to improve, will allow you and critical members of your team to learn and grow. Agris believes that farmers spend too much time focused on events and data that they cannot control. Reallocation of precious time to learning a lifetime skill will help you secure the competitiveness of your operation today, and for many generations to come.



These sessions feature University of Kentucky Ag Economist Dr. Jordan Shockley, who will share how farmers can take advantage of some of the programs offering premiums (along with potential pitfalls to watch out for in that space). Dr. Shockley will be joined by Dr. Laura Lindsey from The Ohio State University. Dr. Lindsey's portion of the program will center around her extensive work with biologicals.



Lindsey headed up a Science for Success multi-state study in 2022 and 2023, in which the Science for Success team focused on biologicals that claim to support plant health and growth. These biologicals, often classified as inoculants or biostimulants, target improved nitrogen fixation, increased nutrient uptake or use efficiency, stimulated root growth and similar functions. Dr. Lindsey will share the results and implications of this large-scale study.



Scan here to register for the Bowling Green Workshop



Scan here to register for Princeton and Elizabethtown Workshops

KCHC Kentucky Crop Health Conference

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



Wade Webster
 North Dakota State University
Topic: Fueling the Future: Driving Predictive Models for Tar Spot



Alyssa Essman
 Ohio State University
Topic: Planting green and the influence of cover crop termination timing on weed management



Justin McMechan
 University of Nebraska—Lincoln
Topic: Unraveling emerging insect issues in agriculture: Impacts, challenges, and management tactics



Kfersten Wise
 University of Kentucky
Topic: Stay one step ahead: Tracking corn diseases in Kentucky



Raul Villanueva
 University of Kentucky
Topic: Management of slugs and snails through field efficacy tests in soybeans



Carl Bradley
 University of Kentucky
Topic: Research update on Red Crown Rot of Soybean



Travis Legleiter
 University of Kentucky
Topic: The fight against Italian Ryegrass in Kentucky: A persistent challenge



Tickets on sale Nov. 1, 2024 - breakfast and lunch included
 Conference sign-in begins at 8 a.m. CST
Scan QR Code or visit: <https://kchc2025.eventbrite.com>
 Tickets non-refundable after January 30, 2025

Credits: CCA— 4.5 CEUs in IPM;
 KY Pesticide Applicator: 3 CEUs for Category 1A & 1 CEU for Category 10

Join us for

Good Idea Shop Talks


A free meet-up series for row crop and livestock producers to exchange ideas for improving on-farm soil and water resources, while protecting profitability

We meet on the following Thursdays at 11:30am CT / 12:30pm ET via Zoom:

- December 12th, 2024
- January 23rd, 2025
- January 30th, 2025
- February 6th, 2025

LEARN MORE AND REGISTER:
[HTTPS://GOODIDEAFARM.ORG/SHOP-TALKS](https://goodideafarm.org/shop-talks)



 Cooperative Extension Service

BRECKINRIDGE COUNTY CATTLEMEN'S ASSOCIATION MEETING



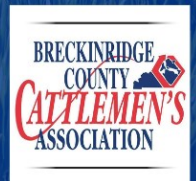
Thursday, February 20th 6 p.m. CT

Extension Office Community Building
1377 S. Hwy 261 Hardinsburg, KY 40143

Dr. Greg Halich, Associate Extension Professor, Livestock/Forages and Grain Crops Management Specialist, will be discussing research on rotational grazing and bale grazing

This meeting is CAIP approved

Please RSVP by calling (270) 756-2182



An Equal Opportunity Organization



JANUARY 2025

Download this and past issues of the Adult, Youth, Parent, and Family Caregiver Health Bulletins: <http://fcs-hes.ca.uky.edu/content/health-bulletins>

Breckinridge County Extension Office
1377 S. Hwy 261
Hardinsburg, KY 40143
(270)756-2182
Fax (270) 756-9016

THIS MONTH'S TOPIC

STEP INTO NATURE: WINTER EDITION

Winter can feel like a dreary time of year—it is often cold, and wet, and gets dark early. Many people struggle with winter blues. There's bleak weather and emotional letdown after the holiday season. There are many reasons people might struggle with mental health during the coldest, darkest months of the year. Weather conditions in combination with low mood can deter people from spending time outdoors. But resist the temptation to hibernate. Instead choose to go outside. It can help your body and mind.

There are many fun outdoor winter activities, from sledding in the snow to skating on ice. But simply going for a walk or taking your daily workout routine outdoors has advantages. You can take a stroll around the block or spend an afternoon exploring a trail at a local park. Exercising outdoors can add variety to

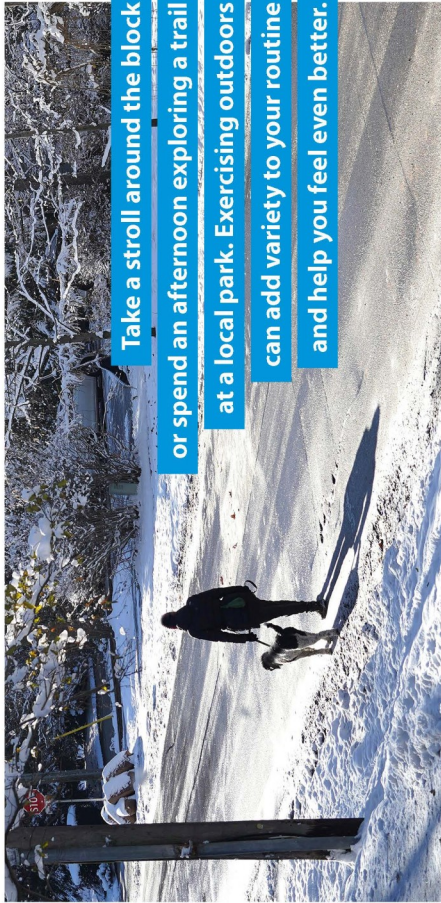


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Lexington, KY 40506

Disability Accommodations: This publication is available in accessible formats upon request. Please contact us at 270-257-2000 for more information.



Take a stroll around the block or spend an afternoon exploring a trail at a local park. Exercising outdoors can add variety to your routine and help you feel even better.

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your routine and help you feel even better.

Exercise in general is known to help reduce stress and promote emotional regulation. Exercising outside has the added benefit of regulating sleep-wake cycles. That can help our bodies feel ready to sleep at night and wake in the morning. Many people experience disrupted sleep cycles in winter because of prolonged darkness and fewer hours of sunlight. To reset your body's sleep-wake cycles, try spending time outside in the morning after the sun has risen or in the afternoon before the sun goes down. Limit intense physical activity and screen time in the last two hours before bed. Instead, opt for calming activities like reading, crafting, stretching, meditation, puzzles, or talking with a family member or friend.

Exposure to natural sounds like birds chirping, rustling leaves, and the blowing wind can also help lower blood pressure and reduce negative thoughts. Exercise outside in places with reduced noise pollution and access to natural sounds. This can help your brain process your emotions more easily and regulate your breathing. The Japanese practice of forest bathing, or spending quiet time in heavily wooded areas, emphasizes the importance of time immersed in nature. Those who practice regularly often have lower stress and blood pressure and more stable blood sugar levels.

If you struggle with brain fog and staying on-task in the winter months, breathing in cold, brisk air is also good for mental stimulation, concentration, and mental focus. If you spend lots of time indoors at work in the winter, take breaks outside or walk around your building to help sharpen your focus.

When exercising outdoors, always remember to dress for the weather:

- Wear layers to prevent overheating and allow for temperature regulation. Choose wicking layers closest to your body that will pull moisture away from your skin to keep you dry.
- When the air is especially cold or windy, limit your skin exposure. Keep your hands and head covered. Wear a hat, hood, or ear warmers, and gloves.
- Remember your feet. Wear warm, dry socks, and shoes or boots with good grip and traction to prevent slips or falls.

REFERENCE:

<https://www.health.harvard.edu/mind-and-mood/sour-mood-getting-you-down-get-back-to-nature>

ADULT HEALTH BULLETIN

Written by: Katherine Jury, MS
Edited by: Alyssa Simms
Designed by: Rusty Mansseau
Stock images: Adobe Stock



Must have **prior approval** from AG Agent for these webinars to qualify for CAIP educational meeting

UK Beef Management Webinar Series

Registration is necessary, however, if you received an email directly from Darrh Bullock then you are already registered. If you received this information from another source and have not registered previously, then please send an email to dbullock@uky.edu with Beef Webinar in the subject line and your name and county in the message. You will receive the direct link with a password the morning of each meeting. This invitation will directly link you to the site and you will be asked for the password which can be found just below the link. Each session will be recorded and posted for later viewing. **All meeting times are 8:00pm ET/7:00pm CT.**

February 13, 2025 (Thursday)

Marketing Opportunities for the Spring – Kenny Burdine, Professor, and Kevin Laurent, Extension Specialist, University of Kentucky

March 11, 2025

Preparing for a Successful Spring Breeding Season – Les Anderson, Extension Professor, University of Kentucky

April 8, 2025

Health Update and Internal Parasite Field Study Results – Michelle Arnold, Extension Veterinarian, and Jeff Lehmkuhler, Extension Professor, University of Kentucky

For additional information, please contact the Extension Office.

Top 10 Reasons to Test Hay

~excerpt from Dr. Jimmy Henning's Forage Doctor column Oct. 17 Farmers Pride.
For the full online issue go to TheFarmersPride.com

Most of you recognize the value of testing hay and make sure your livestock are fed the right hay at the right time. If you don't regularly test hay then the following is a list the top ten reasons you should make the effort to test the hay you produce or the hay you are buying.

- 1. It saves feed costs.** Overwintering costs are the single biggest cost in a cow-calf operation. UK budgets place the hay cost of overwintering a cow at \$150 (2.5 tons at \$60 per ton). Since much of the profit in a cow-calf operation comes from saving money, it makes good sense to know what is in your hay and to not purchase nutrients you don't need.
- 2. It keeps livestock healthy.** By preventing underfeeding, you keep cows in better condition and they can better handle the disease stresses of winter.
- 3. It tells you about your legume content.** The calcium to phosphorous ratio will indicate how much legume is in the hay. If calcium and phosphorous are present in similar amounts (in other words the ratio is 1 to 1), your hay is mostly grass. If it is 2 to 1 or greater, you have a significant amount of legume.
- 4. You get more calves.** In other words, skinny cows don't rebreed. Testing hay and feeding accordingly lowers the risk of cows losing significant body condition over winter.
- 5. It is a scorecard for your hay program.** Hay quality is something you can do something about but only if you get it tested. Comparing current values to historic values for your hay quality will "red flag" production issues before you find out about them in the form of fewer calves or thin cows.
- 6. It can make you money.** A hay test can help leverage higher prices for cash sales. Having a hay test says to potential customers that you are a serious forage producer.
- 7. It can tell you if your hay got hot.** A hay test can tell you if your hay got hot in storage, if you specify the correct assay when you submit the sample. Commonly used acronyms for heat damaged protein are ADICP, ADF-CP, ADIN, HDP and ICP. All of these represent the same thing – the amount of insoluble nitrogen associated with the acid detergent fiber in forage. All forage will have some insoluble nitrogen in the acid detergent fiber, but if it is more than 10% of the total, then you have heat damaged protein and you may need supplement.
- 8. It helps you use your hay efficiently.** You will be able to feed the best hay to the livestock that need the most nutrition.
- 9. It helps diagnose storage problems.** Getting around to all your hay barns and storage locations will give you a chance to make note of any barn leaks, water encroachment from poor drainage, and other problems.
- 10. It will impress** (and maybe shock) your county agent, your ag dealer and even your neighbors.

Changes to CAIP Beef Bull Cost-share Program

Source: Off The Hoof KY Beef Cattle Newsletter, November 1, 2024

By: Dr. Darrh Bullock, University of Kentucky, Extension Professor

Significant changes to the CAIP Beef Bull Cost-share program have been approved for 2025. Both Kentucky and Tennessee have similar programs but have traditionally had different Expected Progeny Differences (EPD) requirements. The guidelines committees of the two states met and came to consensus on a set of guidelines that are now uniform across the state line. Some of the major changes are highlighted in this article, however, pay close attention to the full requirements before purchasing a bull for cost-share funding.

The number of bull categories has been reduced to 3; Balanced Trait/Maternal, Terminal Sire and Carcass Merit. There is no longer a Heifer Acceptable category, however, recommended minimal Calving Ease Direct or Birth Weight EPDs are provided for those that plan to breed the bull to heifers.

There are only EPD requirements for CED/BW and Growth traits OR CED/BW and an appropriate Economic Selection Index value depending on the breed. There is no longer a milk requirement for Balanced Trait/Maternal, however a range is recommended for producers to consider staying within. There are also recommendations for maximum Mature Weight EPDs and minimum Docility EPDs.

The formatting has changed. Instead of all breeds' requirements being listed in a table for each bull category, they are now listed by breed with the requirements and recommendations for each category.

All bulls will still be required to be genomically tested and have Genomically Enhanced EPDs! Contact your breed association for more information on how to accomplish this.

These new requirements will be implemented starting January 1, 2025. Please bear with us as we make this transition, we will try to work through any issues that arise. In the long run this will simplify bull purchases across the KY/TN state line and will improve the program overall.

Master Logger TV Webinar Course

February 25, 2025

Time: TBA

**Breckinridge County Extension
Farmers' Market & Educational Facility**

Breckinridge County Extension Service will host a Master Logger TV Webinar Continuing Education Course

Pre-registration is required to attend this session. *NO walk-ins are allowed*

Logger TV Webinar — \$50 Fee—6 CE credits

You can register for this course by printing out the form on-line at <https://masterlogger.ca.uky.edu/sites/masterlogger.ca.uky.edu/files/24%20KML-1-CE%20App-5-31-24.pdf> or stop by the Extension office for a copy of the form to pre-register and mail form and payment to address on the form.

Key Changes in the 2024 IRS Publication 225

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.

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/p225>

Microprocessing Workshop Promo 2025

Source: Annhall Norris, Food Preservation Extension Specialist

Anyone interested in participating in Kentucky's Homebased Microprocessing (HBM) Program must complete a workshop. HBM workshops are from January through May across the state. Completion of a workshop is the first step toward certification and being able to sell your home-canned food at a farmers market. Registration for in-person and virtual workshops are on the University of Kentucky Homebased Processing and Microprocessing website https://fcs-hes.ca.uky.edu/homebased_processing_microprocessing. The workshop fee is \$50.

You can make microprocessed products in your home kitchen. They must include a primary ingredient you grow, and you must process it in a boiling water bath canner or a pressure canner. Examples include pickles, salsa, tomato juice, spaghetti sauce, pepper jellies, low-sugar or no-sugar-added jams and/or jellies, and canned vegetables. Hot sauces are not included. The program requires recipe review by the University of Kentucky (\$5 per recipe) for all microprocessed products.

Add value to your produce in 2025 and start selling home-canned foods at your local farmers market. Contact the Breckinridge County Extension FCS Agent or Annhall Norris at 859-257-1812 or annhall.norris@uky.edu for additional information.



 Martin-Gatton
College of Agriculture,
Food and Environment

NEOPESTALOTIOPSIS DISEASE IN STRAWBERRY:

A New Reality for Kentucky Growers

FEBRUARY 6, 2025
6:00 - 7:30 PM (EST)
WEBINAR VIA ZOOM
REGISTER AT: [HTTPS://BIT.LY/41F6KTC](https://bit.ly/41f6kTC)



Agenda:

6:00 pm - Managing Neo-pest Disease with Dr. Nicole Gauthier
6:45 pm - Starting Your Own Disease-free Plugs with Dr. Shawn Wright
Q&A session will follow presentations

Breckinridge County Extension Service will be showing this Strawberry Webinar via Zoom on Feb. 6 at 5 p.m. CT in the Extension Farmers' Market & Educational Facility, if you are interested in attending you must call 270-756-2182. This will be a CAIP approved meeting.

2025 Horses & Horsemen:

Join us for the 18th annual

PASTURES PLEASE!!

Thursday, February 27

Schedule:

- 5:30—Meal
- 6:00—Aerial Applications: Does a Drone Fit
— Brett Reese
- 6:30—Weeds to Watch Out For
— Dr. Bill Witt
- 7:00—Cost Share Opportunities for Horse Owners
— Krista Lea



RSVP to 859-257-5582

**Fayette County
Extension Office**
1140 Harry Sykes Way
Lexington, KY 40504

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University of Kentucky, Kentucky State University, U.S. Department of Agriculture, and Kentucky Counties, Cooperating
Lexington, KY 40506



EQUIPMENT FOR RENT

The Extension Office has a No-Till Seed Drill, an in-line silage Hay Wrapper and Boomless Pasture Sprayers available for rent.

For more information on renting or to schedule a date to use call:

No-Till Seed Drill —
Hobdy Dye & Reed at 270-756-2555



Inline Silage Hay Wrapper —
Wright Implement at 270-756-5152



2 – Boomless Pasture Sprayers —
Carol Hinton at 270-617-3417

Almanac Tidbits for: January

Plant above ground crops — 3, 4, 7, 8, 11, 12, 30, 31

Plant Below ground crops — 13, 18-22, 26, 27

Seed Beds — 11-13, 21, 22

Kill plant pests: — 1, 2, 5, 6, 10, 14-17, 23-25, 28, 29

Almanac Tidbits for: February

Plant above ground crops — 3-5, 8, 9, 27, 28

Plant Below ground crops — 15-19, 22-24

Seed Beds — 8, 9, 7-18

Kill plant pests: — 1, 2, 6, 7, 10-14, 20, 21, 25, 26

Aries		♈
Taurus		♉
Gemini		♊
Cancer		♋
Leo		♌
Virgo		♍
Libra		♎
Scorpio		♏
Sagittarius		♐
Capricorn		♑
Aquarius		♒
Pisces		♓

Breckinridge County Recycling Program



All recycling sites are
accessible 24 hours a day,
seven days a week.

Stop by one of the following recycling centers near you:

Breckinridge County High School
Cloverport Fire Department
Auggie Doggie's, Garfield
St. Romuald Gym, Hardinsburg
McQuady Firehouse
Breckinridge County Extension Office
Rough River Corp of Engineers Office
McDaniels Fire Department
Frederick Fraize High School, Cloverport
Hardinsburg Elementary School
Union Star

2025 CALENDARS: We now have these calendars

Sheep and Goat Calendar

Beef Calendar

If you are a producer stop by and pick up one of these calendars

We also have a Nutrition Education Program Recipe calendar

Mark Your Calendar!

January 20, 2025—Martin Luther King, Jr. Day—OFFICE CLOSED

January 23, 2025—Soils Meeting, Breckinridge County Extension Community Building

January 30, 2025—Bee Meeting, Breckinridge County Extension Community Building

February 6, 2025—Farm Transition Meeting, Breckinridge County Extension Community Building

February 6, 2025—Strawberry Disease Webinar, Breckinridge County Extension Farmers' Market & Educational Facility

February 12-15, 2025—National Farm Machinery Show, KY Fair & Exposition Center, Louisville, KY

February 20, 2025—BCCA mtg—Breckinridge County Extension Community Bldg.

February 25, 2025—Master Logger TV Webinar Course, Breckinridge County Extension Farmers' Market and Educational Facility

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