DECEMBER 2024 ISSUE

AGRICULTURE & NATURAL RESOURCES **NEWSLETTER**

Cooperative Extension Service

Cooperative Extension Service

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A Monthly Newsletter by Fleming County Extension Office





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A Note From Your Agent:

Greetings to All,

As we wrap up 2024 I want to thank everyone that joined us at our educational programs this year. We hope the information that was provided was beneficial in your farm management decisions.

We have several educational programs coming up in the winter of 2025. Please find more information throughout this newsletter. And as always, if you have any suggestions for programs, please let me know.

Our office will be closed December 25- January 1 for the Holidays.

Merry Christmas and Happy Holidays! See you in 2025.

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April Wilhoit- Fleming ANR Agent

Cooperative **Extension Service**

MARTIN-GATTON COLLEGE OF AGRICULTURE, FOOD AND ENVIRONMENT





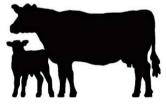


Timely Tips

Les Anderson, Extension Professor, University of Kentucky

Spring-Calving Cow Herd

- Be sure that weaned heifer calves are on a feeding program that will enable them to reach about 65% of their mature weight before the start of the breeding season. Rations should be balanced to achieve gains sufficient to get heifers from their current weight to that "target" weight. Heifers should reach their target weight approximately 30 days before the start of the breeding season.
- Body condition is important, plan an adequate winter program for cows to be at least body condition score 5 (carrying enough flesh to cover the ribs) before the calving and breeding season. This will help them to breed early in the spring. Thin cows should be fed to regain body condition prior to winter. Don't let cows lose weight/condition. Supplementation will most likely be needed. Find low-cost supplemental feeds to meet the nutrient needs of cattle.
- Divide the herd into groups for winter feeding:
 - weaned heifer calves
 - first-calf heifers, second-calvers and thin mature cows
 - the remainder of the dry cows which are in good body condition
 - herd sires
- Begin feeding the lowest quality forage to dry cows which are in good condition during early winter and save the best hay for calving time or for weaned calves.
- Order and number ear tags for next year's calf crop this winter. It is also a good time to catch up on freeze branding and replacing lost ear tags.



Fall-Calving Cows

- The fall breeding season has started. Breeding can best be accomplished on stockpiled fescue pasture; otherwise, cows with calves should be fed 25-30 pounds of good quality hay or its equivalent. Supplement with grain, if needed, and minimize hay waste. DON'T ALLOW THESE COWS TO LOSE BODY CONDITION PRIOR TO OR DURING THE BREEDING SEASON. It is easy to wait too long to start winter feeding.
- If you haven't turned bulls out yet, have a Breeding Soundness Evaluation (BSE) performed on them (even if you used them this spring). A BSE is a risk management tool as BSE's accurately identify infertile bulls.
- Observe performance of bulls during breeding season. Watch cows for return to estrus, if you see several in heat, try to determine the cause and consider changing bulls.

General

- Complete soil testing pastures to check for fertility and pH.
- Consider putting down geotextile fabric and covering with gravel in feeding areas before you begin hay feeding to minimize waste of expensive hay. Or, perhaps, construct concrete feeding pads for winter feeding areas.
- Another option to consider for winter feeding is bale grazing. Bale grazing helps spread nutrients across the pasture and can have regenerative effects on your pastures.
- Monitor body condition and increase feed, if needed, for all classes of cattle. It often gets cold in December and the nutrients needs of cattle increase as temperatures fall below their comfort level. Be especially mindful of cold, wet conditions and increase energy availability. Consult your nutritionist to ensure that your rations are meeting the nutrient requirements during stressful weather.









JANUARY 9, 2025



6:00PM REGISTRATION & MEAL BEGIN AT 5:00PM



FLEMING COUNTY EXTENSION OFFICE OR ZOOM

HEDULE

- . 5:00- 6:00PM: MEAL & REGISTRATION
- 6:00-7:00PM: RECORD KEEPING & LOAN PROGRAMS (EDUCATIONAL COMPONENT)
- 7:00PM: UPDATES TO CAIP PROGRAM (SEVERAL CHANGES)



CALL (606) 845-4641



REGISTRATION REQUIRED BY 1/3/25





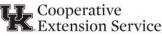
PRIVATE PESTICIDE APPLICATOR TRAININGS

JANUARY 31: 8AM-11AM FEBRUARY 6: 5PM-8PM **MARCH 21: 11AM-2PM**



TO REGISTER: CALL (606) 845-4641 OR USE THE QR CODE AT FLEMING COUNTY EXTENSION OFFICE

*CLASSES ARE CANCELLED IF NO ONE REGISTERS





Cooperative Extension Service

APPLE TREE

HOSTED BY THE BUFFALO TRACE COOPERATIVE EXTENSION OFFICES

MARCH 8, 2025

:30AM- 2PM @ FLEMING COUNTY EXTENSION OFFICE 1384 ELIZAVILLE RD, FLEMINGSBURG, KY

TOPICS:

- **GRAFTING & APPLE VARIETIES**
- **DISEASE & INSECT MANAGEMENT**
- PRUNING: HANDS-ON DEMO @SMS

PLEASE REGISTER BY: MARCH 1ST



USE THE QR CODE OR CONTACT YOUR LOCAL OFFICE

- BRACKEN COUNTY: (606) 735-2141
 FLEMING COUNTY: (606) 845-4641
- LEWIS COUNTY: (606) 796-2732
 MASON COUNTY: (606) 564-6808
- ROBERTSON COUNTY: (606) 724-5796

Amazing Pancakes

Servings: 6 Serving Size: 2

Directions:

- 1. In a medium bowl, combine flours, sugar and cinnamon. Add ¼ cup nuts, optional.
- 2. In a separate medium bowl, mix sweet potatoes, eggs, milk, oil and vanilla.
- Pour liquid mixture into the flour mixture and stir until the dry ingredients become wet. Be careful not to over stir.
- 4. Preheat a griddle or skillet over medium high heat. Spray with cooking spray. Drop batter mixture onto the prepared griddle by heaping tablespoon. Cook until golden brown, turning once with a spatula when the surface begins to bubble. Continue cooking until the other side is golden brown. Repeat process, making 12 pancakes.

Nutrition Info: 260 calories; 8g total fat; 1.5g saturated fat; 0g trans fat; 95mg cholesterol; 320mg sodium; 39g total carbohydrate; 3g fiber; 10g sugar; 4g added sugar; 9g protein; 170% Daily Value of vitamin A; 10% Daily Value of vitamin C; 15% Daily Value of calcium; 10% Daily Value of iron. 4% Daily Value of potassium.

*Nutrition facts do not include nuts



INGREDIENTS

- 1 cup self-rising flour
- ½ cup whole-wheat flour
- · 2 tablespoons sugar
- 1 teaspoon cinnamon
- ¼ cup chopped nuts (optional)
- 1 cup sweet potatoes, cooked and mashed
- · 3 eggs, beaten
- 1 cup fat-free milk
- 2 tablespoons olive oil
- 1 tablespoon vanilla
- Cooking spray

Source: Brooke Jenkins-Howard, Curriculum Coordinator for Kentucky Nutrition Education Program,
University of Kentucky Cooperative Extension Service



Forage Timely Tips: December

- Begin utilizing stockpiled pastures. Graze pastures with orchardgrass and clovers first. Save tall fescue pastures for late winter grazing.
- Using polywire, strip graze stockpiled pastures to improve utilization. Start at the water source and allocate enough forage to for 2-3 days. Back fencing is not necessary.
- Make plans to frost seed red and white clover onto closely grazed tall fescue pastures in February. Secure seed now since supplies of good varieties will be tight.
- Some hay can be fed as stockpiled grass is grazed to stretch grass.
- Minimize hay waste by utilizing ring feeders.



Animal and Food Sciences

CAIP Education Eligible

UK Beef Management Webinar Series

Registration is necessary, however, if you received this email directly from Darrh Bullock then you are already registered. If you received this from another source, or 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.

January 14, 2025

Important Traits for Bull Selection in Kentucky – Matt Spangler, Professor, University of Nebraska

February 11, 2025

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

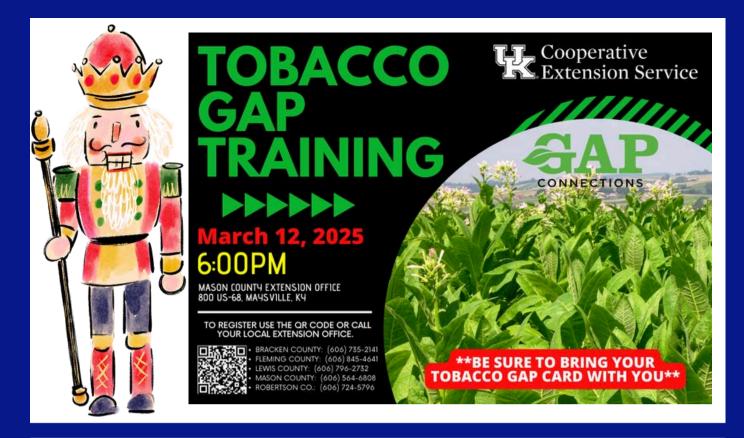
March 11, 2025

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





Getting the Most Out of Your Stockpiled Grass

By Dr. Chris Teutsch, UK Research and Education Center, Princeton

Stockpiling tall fescue is the is the most economical way feed cows during the winter months. Once stockpiled growth has accumulated, how you choose to utilize it can dramatically impact how may grazing days you get per acre. Research in Missouri showed that giving cows access to only enough forage for 3-days versus 14-days resulted in a 40% increase in grazing days per acre. The following tips will help to get the most out of your stockpiled forages



Graze pastures that contain warm-season grasses first. Although we often like to think of pastures as monocultures, they are often complex mixtures of cool- and warm-season grasses, legumes and weedy forbs. If pastures contain warm-season grasses, use these first since their quality will decline rapidly as we move into winter.

Graze pastures containing clover next. We are always happy to see clover in pastures. However, in a stockpiling scenario it does not hold up to freezing and thawing as well as tall fescue. So graze grass-cloves mixtures before pure stands of tall fescue.

Save pastures with primarily tall fescue for later grazing. Tall fescue is by the best grass for stockpiling in terms of maintaining its nutritive value as you head into winter. So graze pure stands last.

Strip graze tall fescue. At this point in time, strip grazing is probably the most important tool that you have for extending grazing. As mentioned above, limiting access to stockpiled forage can significantly increase grazing days per acre. Strip grazing usually starts at the water source and then uses a single strand of electrified polywire to allocate only enough forage for the predetermined time period. It could 1, 2, 3, or more days. The shorter the time period the better utilization you will get. Since pastures are not actively growing during the winter months, you can start at your water source and no back fencing is needed.

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Bonus Tip: When strip grazing, never take your forward fence down until the back fence (new one) is up. If you do, the cows will be on the other side of the pasture!

You will need the following items to strip graze with:

- 1) Two reels with polywire with dual purpose handles
- 2) Temporary fence posts, one every 25 or 30 feet depending on the terrain
- 3) A small solar charger if you do not have ready access to an existing electric
- 4) A temporary grounding rod for the solar charger
- 5) A good fault finder to check your voltage.
- 6) Cattle trained to electric fence! If your cattle are not used to electric fencing and polywire, it is essential to train them prior to strip grazing.

Training Animals to Electric Fencing

- · Expose animals in a secured area
- · Setup temporary fence around perimeter
- First experience should be safe, but memorable
- · Usually trained in 1 to 2 days



To many producers that have not stripped grazed, the idea of moving a temporary fence two of three times a week or even once a week can seem overwhelming. However, once you are set up it really goes pretty fast and the pay back is huge—a free day of feed every time you move the fence. Is it less work than feeding hay? Probably not less, but just different and the pay back is much better!

Stretch pasture with hay. In most cases, stockpiled pastures will be higher in forage quality than most of the hay that we make. Feeding some hay while grazing stockpiled pasture can help stretch your remaining pasture and at the same time the stockpiled or winter annual pasture can act as a supplement for the lower quality hay.

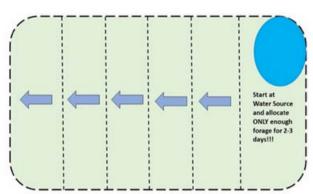


Figure 2. Strip grazing stockpiled grass is accomplished by starting at the water source and allocating only enough pasture for 2 to 3 days of grazing using temporary electric fencing.

The last thing that I want to mention about utilizing strip grazing is that how often you move the fence needs to fit your schedule. Many producers work off the farm and it is dark when they leave and dark when they get home. So, for them it makes sense to move the fence once a week on Saturdays or Sundays. It is important to remember that grazing systems need to benefit not only the pasture and cows, but also you!



Key Changes in the 2024 IRS Publication 225

By: 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 taxsaving 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-toyear 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.

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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



Is this hay any good - Understanding Relative Forage Quality

By: Dr. Jimmy Henning, University of Kentucky Forage Specialist

There are lots of ways to answer the question 'Is my hay any good?' Producers know to look at the crude protein (CP) content and know a higher value means higher quality. Some will go to TDN, or total digestible nutrients, and make a judgement from that value. For some time, we have had a term, Relative Feed Value (RFV), as a useful index for forage quality. The RFV index was an effective way to communicate forage quality, but unfortunately it was designed to work primarily with alfalfa and alfalfa containing hays. RFV discriminates against grasses.

Now there is a new forage index, Relative Forage Quality (RFQ), that allows one number to describe the value of hay across all types of forages. RFQ is a better index because it uses improved formulas for digestibility and intake that take into account crude protein, nonfiber carbohydrates, the fat content and the digestibility of the fiber component. RFQ also has different intake and digestibility equations for grasses and legumes. The net result is that RFQ is an index that can be used to compare across all forage types. An RFQ value of 140 would mean the same whether it was from an alfalfa or a grass sample. In short, RFQ or Relative Forage Quality provides the best hay quality value to answer the question, "Is my hay any good?" To get RFQ on one of your future forage tests, consult the commercial lab's menu of available forage tests.

This is an excerpt of Dr. Henning's Forage Doctor column in the Nov. 7 issue of Farmer's Pride. For the full article go to: www.thefarmerspride.com.









From Tree Thief to Holiday Tradition: The Story of Mistletoe By Nicole Gauthier, Plant Pathology Extension Specialist

Once autumn leaves have fallen, mistletoe becomes highly visible on large trees throughout Kentucky. Phoradendron, the scientific name for Kentucky's most common type of this parasitic plant, means tree thief. These small leafy plants are commonly found on twigs and branches of many hardwood species in the southern U.S. Mistletoe extracts (steals) water, mineral elements, and food from tree hosts; hence the

Mistletoe use in holiday decor has roots in pagan traditions. The appearance of a live parasitic plant while the host tree appears dead led some to believe that mistletoe mysteriously held the life of the tree during winter. Druids harvested mistletoe in a special rite, never allowing the plant to touch the ground, and then hung it in their homes for good luck.

Our modern-day mistletoe holiday tradition likely originates from a mythological Norse goddess of love and beauty. Frigga, whose son was restored from possible death by mistletoe, was thought to bestow a kiss on anyone walking beneath one. Today, when two people meet under the mistletoe, tradition suggests they must exchange a kiss for good luck.

Phoradendron has simple, fleshy green leaves arranged oppositely on stems (Figure 1). Stems are short and more branched than host trees, so mistletoe often appears as a spherical bunch of dense vegetation (Figure 2). These bunches may be a foot or two in diameter and are located high in the tree where sun exposure is greatest. Mistletoe berries range from white to straw-colored to light red. Birds eat the fruits, reportedly toxic to human and animals, then deposit the seeds onto branches where they germinate and penetrate the next host tree.

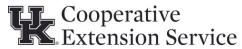




Additional Resources:

University of Kentucky Plant Pathology Extension Publications: https://plantpathology.ca.uky.edu/extension/publications





Fleming County Extension Office 1384 Elizaville Rd, PO Box 192 Flemingsburg, KY 41041-0192

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Important Dates



- December 25- January 1 | Fleming County Extension Office Closed for Holiday
- January 9 | CAIP Producer Meeting | 6:00PM | Fleming Co. Extension Office
- January 20 | Fleming County Extension Office Closed for Holiday
- January 29 | BQCA | 11AM-12:30PM | Fleming Co. Extension Office
- January 31 | Private Pesticide Applicator Training | 8-11AM | Fleming Co. Extension Office
- February 6 | Private Pesticide Applicator Training | 5-8PM | Fleming Co. Extension Office
- February 11 | No-Till Calibration Class | 5:00PM | Fleming County Garage
- February 12 | Agronomy Day + Private Pesticide Training | 9AM-3PM | Mason Co. Extension
- February 18 | BQCA | 4-5:30PM | Fleming Co. Extension Office
- March 12 | Tobacco GAP Training | 6:00PM | Mason Co. Extension Office
- March 8 | Apple Tree Grafting/Pruning Workshop | 8:30AM | Fleming Co. Extension Office
- March 21 | Private Pesticide Applicator Training | 11AM-2PM | Fleming Co. Extension Office
- April 3 | BQCA | 8-9:30AM | Fleming Co. Extension Office
- April 15 | BQCA | 5-6:30PM | Fleming Co. Extension Office
- April 25 | Eden Shale Farm Tour | 10:30AM | Eden Shale Farm