

## HOW YOUR \$10 AG TAG BUILDS BOUNDLESS FUTURES



### KENTUCKY FFA

Provides travel scholarships for students and chapters competing at the **National FFA Convention**.

Offers grant opportunities for local chapters to enhance **classrooms and communities**.

### KENTUCKY 4-H

Creates hands-on learning experiences, builds friendships, and fosters growth through **4-H Camp**.

Supports **skill development** through judging activities, 3-D design, and community projects.

### 100% TO AG

100% of Ag Tag funds are evenly split between Kentucky 4-H, Kentucky FFA, and Kentucky Proud.

Half of the funds for 4-H and FFA are returned to the originating counties.

### KENTUCKY PROUD

Funds **scholarships** for programs like Athletes in Agriculture.

Makes events like the **Kentucky State Fair and North American International Livestock Exposition** possible.

# Robertson County Agriculture & Natural Resources Newsletter February 2025



# AGRONOMY DAY

**FEBRUARY 12, 2025**



**CEUs pending approval**

**9:00AM-3:00PM**  
AT MASON COUNTY EXTENSION OFFICE

**FREE TO ATTEND!**

**REGISTRATION REQUIRED BY:  
FEBRUARY 7th**

**TOPICS** (In no particular order)

- PESTICIDE UPDATES & DRONE APPLICATIONS
- WEED CONTROL IN GRAIN CROPS
- PESTICIDE APPLICATION EQUIPMENT & PROPER USE
- SOIL FERTILITY & DIFFERENCES IN LAB RESULTS
- CONTROL OF INVASIVES
- APPLYING PESTICIDES/Private Applicator Certification

**LUNCH PROVIDED**



USE THE QR CODE OR CONTACT YOUR LOCAL OFFICE TO REGISTER:

- 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



Disability accommodations available with prior notification.



# 2025 FARMERS MARKET EDUCATION PROGRAM

HOSTED BY THE BUFFALO TRACE COUNTY AREA UK COOPERATIVE EXTENSION OFFICES



**6:00PM**

AT FLEMING COUNTY EXTENSION OFFICE OR VIA ZOOM OR **\*\*WATCH PARTY\*\***

**\*\*Check local office to verify watch party option\*\***

- **FEBRUARY 18** PRODUCE BEST PRACTICES TRAINING
- **MARCH 25** SENIOR/WIC FARMERS MARKET NUTRITION PROGRAM TRAINING
- **APRIL 8** HOMEBASED PROCESSOR DO'S & DON'TS
- **APRIL 29** PARTNERING GROUPS-HOW THEY CAN HELP

**REGISTER BY: FEBRUARY 14TH**

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- MASON COUNTY: (606) 564-6808
- ROBERTSON COUNTY: (606) 724-5796



Disability accommodations available with prior notification.

# APPLE TREE GRAFTING/PRUNING WORKSHOP

HOSTED BY THE BUFFALO TRACE COOPERATIVE EXTENSION OFFICES

**MARCH 8, 2025**

8:30AM - 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 TO REGISTER:

- 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



Disability accommodations available with prior notification.

# Eden Shale Farm Tour



**APRIL 25, 2025**  
**10:30AM - TOUR**

**REGISTER NOW** **CALL US**

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

**\*\*IF RIDING IN THE COUNTY VAN- DEPARTURE TIMES WILL VARY BY LOCATION\*\***

**ATTENTION PLEASE**

**VAN SPACES ARE LIMITED TO THE FIRST 11 PEOPLE THAT REGISTER & REQUEST A SEAT IN THE VAN.**

**FOLKS CAN ALSO DRIVE & MEET US AT EDEN SHALE THAT DAY.**

**REGISTRATION REQUIRED BY: APRIL 4, 2025**



Disability accommodations available with prior notification.



## 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>



**TOBACCO  
GAP  
TRAINING**

**March 12, 2025  
6:00PM**

MASON COUNTY EXTENSION OFFICE  
800 US-68, MAYSVILLE, KY

TO REGISTER USE THE QR CODE OR CALL  
YOUR LOCAL EXTENSION OFFICE.

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

**\*\*BE SURE TO BRING YOUR  
TOBACCO GAP CARD WITH YOU\*\***

UK Cooperative Extension Service  
GAP CONNECTIONS

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Community and Economic Development

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



# 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.

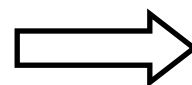
Income averaging can be especially beneficial for farmers who experience significant year-to-year income swings. By averaging high earnings over several years, farmers can reduce their taxable income in years with higher-than-usual profits, lowering their effective tax rate.

## 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.



# BEE SCHOOL

Hosted by:

The Appalachian Beekeepers Association of Rowan County, Kentucky

Saturday, February 22, 2025 --- 8:00am-4:00pm

Registration opens at 8:00am --- First session begins at 9:00am

On the campus of Maysville Community and Technical College

1755 US68, Maysville, KY 41056

Cost is \$20 per family

A full day of informative and instructional events from several well-known guest speakers who have over 100+ years of experience in beekeeping including:

\*Jake Beeman

\*Jim Coss

\*Gabe Blatt

\*Larry Young

\*JJ Barker

\*Tim Sheehan

\*Scott Moore

\*Amanda Skidmore (Ky State Apiarist)

\*Chris West

\*Chris Palmer

\*Craig Sheehan

\*Robert Baker

\*Jessica Mayes

\*Charlie Charles



## Topics discussed include:

\*New to Beekeeping?

\*Nucs vs Packaged Bees

\*Marketing Products

\*Swarm Control

\*Beekeeping in Education

\*Honey Production

\*Treating EFB

\*Hive Winter Preparation

\*Mite Treatments

\*Other Pest Control Measures

Vendors will be set up offering deals on a wide variety of products, taking orders for bees, and lots of giveaways and door prizes.

## For more information contact:

Tim Black 606-548-1433

Paula Coss 502-604-0210

Jim Coss 606-207-7785



The Appalachian Beekeepers Association of Rowan County is non-profit organization located in Rowan County, Kentucky. The association hosts monthly meetings the first Wednesday of every month at 6:00pm inside the Richardson Horse Show Arena located on the Morehead State University Farm just off KY377. The group is open to all applicants wishing to join and learn more about honeybees and beekeeping.

## 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

Thank you to our sponsors:

Ridley USA

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



## Broccoli Cheddar Biscuits

### Ingredients:

- 1 cup broccoli florets, chopped
- 1 carrot, grated
- 2 cups all-purpose flour, divided
- 2 teaspoons baking powder
- 1 teaspoon salt
- 1 cup buttermilk
- ½ cup vegetable oil
- ⅔ cup shredded cheddar cheese

### Directions:

1. Preheat oven to 400 degrees F.
2. Place chopped broccoli and grated carrot in a medium bowl. Toss with ¼ cup of flour and set aside.
3. In a large bowl, stir together remaining (1 ¾ cups) flour, baking powder and salt.
4. Add buttermilk and vegetable oil into flour mixture and stir until just combined, being careful not to overmix.
5. Fold in vegetable mixture and cheese into flour mixture. In the bowl, knead two or three times until a dough ball is formed.
6. Transfer dough to a lightly floured surface. Pat the dough into an inch thickness. Using a cookie cutter or glass (2 inches in diameter), cut dough into rounds.
7. Arrange biscuits on a baking sheet. Bake 12 minutes or until golden.

### Soil Samples

First 10 Soil Samples are free!

\$10 deposit on soil probe

### Hay Samples

For more information call the

Extension Office at (606)-724-5796

\*\*We do free samples for the East KY Hay Contest in the fall. If you could like to be added to the list for sampling, please call the office.

### Robertson Conservation—Equipment Rental

⇒ No-till Drill (Hay Buster)

\$65/day, 1-10 acres

\$65 + \$6.50/acre, 11 acres and up

⇒ Lime Spreader

\$50/day

**\*NEW\* \$100 check deposit is required upon pick-up of equipment**

**Contact Grant Paynter to schedule: (606)-842-0320**



# PLANT ORDER

## 2025

*All plant orders due February 14th*

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Postal Code: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email: \_\_\_\_\_



Item	Quantity (bundle of 25 plants)	Unit Price	Total Price
Seascape Strawberries		\$8.00	
Earliglow Strawberries		\$8.00	
Flavorfest Strawberries		\$8.00	

**\*\* IF ORDERING BLUEBERRIES, IT IS RECOMMENDED TO PURCHASE TWO DIFFERENT VARIETIES FOR POLLINATION\*\***

Item	Quantity (per plant/crown)	Unit Price	Total
Jewel Black Raspberry		\$13.00	
Chandler Blueberry		\$13.00	
Duke Blueberry		\$13.00	
Triple Crown Blackberry		\$13.00	
Marge Elderberry		\$13.00	
Hinnomaki Red Gooseberry		13.00	
Jersey Knight Asparagus		\$2.00	
		<b>Total Due</b>	

Orders payment is required by **February 14th, 2025**  
Make checks payable to: Robertson County 4-H Council

Taxes included in price

Payment Information:  
 Amount Paid: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Received by: \_\_\_\_\_  
 Check no. \_\_\_\_\_ or Cash \_\_\_\_\_

**WE WILL CONTACT YOU WHEN ORDERS ARE READY FOR PICK-UP.  
 IF YOU HAVE ANY QUESTIONS, CALL (606) - 724 - 5796**



DATE	PROGRAM	LOCATION
FEBURARY 12	AGRONOMY DAY @ 9:00 AM	MASON CO. EXT OFFICE
<b>FEBRUARY 14</b>	<b>PLANT ORDER FORMS &amp; MONEY DUE</b>	<b>ROBERTSON CO. EXT OFFICE</b>
<b>FEBRUARY 18</b>	<b>PRIVATE PESTICIDE CLASS 9:00AM</b>	<b>ROBERTSON CO. EXT. OFFICE</b>
FEBRUARY 18	FARMER'S MARKET EDUCATION: PRODUCE BEST PRACTICE TRAINING 6:00PM	ZOOM
<b>FEBRUARY 20</b>	<b>PRIVATE PESTICIDE CLASS 4:00 PM</b>	<b>ROBERTSON CO. EXT OFFICE</b>
MARCH 8	APPLE TREE GRAFTING/PRUNING WORKSHOP 8:30 AM	FLEMING CO. EXT OFFICE
MARCH 11	FARM AND FAMILY NIGHT	MCTC
MARCH 12	TOBACCO GAP @ 6:00 PM	MASON CO. EXT OFFICE
MARCH 25	FARMER'S MARKET EDUCATION: SENIOR/WIC PROGRAM TRAINING 6:00 PM	ZOOM
<b>APRIL 2</b>	<b>BQCA 10:00 AM</b>	<b>ROBERTSON CO. EXT OFFICE</b>
APRIL 8	FARMER'S MARKET EDUCATION: HOMEBASED PROCESSING DO'S & DON'T'S 6:00 PM	ZOOM
APRIL 25	EDEN SHALE FARM TOUR 10:30 AM	CALL 606-724-5796 TO REGISTER
APRIL 29	FARMER'S MARKET EDUCATION: PARTNERING GROUPS, HOW CAN THEY HELP 6:00PM	ZOOM

**2025 Calendars!  
Nutrition Education Program  
& Cook Wild Kentucky  
are available to pick up at the  
Extension Office!**



# Robertson County Agriculture & Natural Resources Newsletter

## February 2025

 Cooperative  
Extension Service

Cooperative Extension Service  
Robertson County  
39 E Walnut St.  
Mt. Olivet, KY 41064  
O: (606)-724-5796  
C: (606)-261-0894  
samantha.woerner@uky.edu

Hello 2025!

I have returned from maternity leave and just in the nick of time. We have several programs that are lined up for the coming months! Please check out this entire newsletter to see what all there is!

The 2025 plant order form is also included. If you are interested in orders, the forms and money are due back to the Extension Office by **February 14th**.

I will be scheduling private pesticide classes and BQCA classes over the next few months. Please be sure to check the date your certifications expire.

Fingers crossed that in next month's newsletter, we will have more information on the CAIP program. Just be sure to keep an eye out!

As always, if you have any questions or concerns please be sure to reach out to our office at (606)-724-5796 or [samantha.woerner@uky.edu](mailto:samantha.woerner@uky.edu)

### Inside this edition:

- Forage Tips
- Important Dates
- Plant Order Form
- Bee School
- Pastures Please
- Broccoli Cheddar Biscuits
- Key Changes in the 2024 IRS Publication 225
- Tobacco GAP
- Agronomy Day
- Farmer's Market Education
- Apple Grafting/Pruning Workshop
- Eden Shale Farm Tour



Samantha Saunders  
Robertson County Agriculture & Natural Resources/  
4-H Youth Development Agent

### Forage Tips

- Continue strip-grazing of stockpiled tall fescue for maximum utilization.
- Remove animals from waterlogged pastures to limit pugging and soil compaction.
- Feed best hay to animals with highest nutritional needs.
- Supplement poor quality hay as indicated by forage testing.
- Feed hay in poor pastures to increase soil fertility and enhance organic matter.
- Consider "bale grazing" – set out hay throughout field when the ground is dry or frozen. Then use temporary fencing to allocate bales as needed after that.
- Use variety trial results to select seed for spring renovation.
- Prepare for pasture renovation by purchasing seeds, inoculant, etc. and getting equipment ready.

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Disabilities  
accommodated  
with prior notification.