

Todd County Extension Agriculture Newsletter

February 2025



WINTER MEETING SEASON & CAIP COST-SHARE EDUCATION

There are a number of learning and networking opportunities coming up at Todd County Extension. Check out upcoming events on page 3.

We have a special event on March 13 from 8:00 - 10:30 a.m. — the Farm Family Ag Expo — here at the extension office. This event is to show appreciation to our Todd County farm families for all they do. The event is organized by Todd County FFA, Todd County Extension, and Raising Hope KY. The expo will include omelets, tractor and equipment safety demonstrations, first aid on the farm, health screenings and events for kiddos. Bring your family and enjoy a couple of hours on us. See more information on page 2.

Shifting gears to CAIP cost-share, those who are awarded cost-share will need to complete an education credit that’s related to their cost-share project. We will count programs you attended/will attend between June 21, 2024 and the CAIP project completion deadline. We will talk more about what counts for this education credit during CAIP information meetings this month, or you can contact me with any questions.

Traci Johnson
Agriculture & Natural Resources Agent

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Todd County Extension · 240 Pond River Rd · Elkton, KY 42220 · 270-265-5659

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Disabilities
accommodated
with prior notification.

Farm Family Ag Expo

March 13, 2025



**FREE Cap and
5-gallon Bucket
While They Last***

8:00 - 10:30 am, Todd County Extension, 240 Pond River Road, Elkton, KY

8:00 am - Welcome & Guest Speaker

**8:30 am - Omelet Stations, Safety Talks, WEKT Live Broadcasts,
Kids Zone, Petting Zoo, Health Screening, Vendors, Door Prizes**

Featuring:

- *Confined Spaces & Grain Bin Safety*
- *First Aid on the Farm*
- *Tractor Rollover/ROPS*
- *Spray Drone Safety*
- *PTO Safety*

Sponsor and vendor opportunities available.

- * Attend 3 safety talks for a free bucket
- * Attend 4 safety talks for a free cap
- * Attend all 5 and enter grand prize drawing



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COOPERATIVE EXTENSION**

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EVENTS

CAIP Cost-Share Information Meeting, February 18 at 6:00 pm, Todd County Extension

CAIP Cost-Share Information Meeting, February 19 at 9:00 am, Todd County Extension

Todd County Cattlemen's Association, February 24 at 6:00 pm, Todd County Extension
(\$30 membership dues may be paid at the meeting)

Grain Marketing Update & Outlook, February 25 at 6:00 pm, Todd County Extension

Kentucky Dairy Conference, February 25-26, Sloan Conference Center, Bowling Green, KY
<https://www.kydairy.org/annualmeeting.html>

Pasture Seeding & Reclaiming Winter Feeding Areas, February 27 at 6:00 pm,
Todd County Extension

Annual Tobacco GAP Training, February 27 at 9:00 am, Christian County Extension

Winter Feeding Field Day, March 1 at 10:00 am, UKREC, Princeton, KY
<https://forages.ca.uky.edu/events>

Annual Tobacco GAP Training, March 10 @ 9:30 am, Logan County Extension

Todd County Cattlemen's Association, March 11 at 6:00 pm, Todd County Extension

Farm Family Ag Expo, Partnership w/ Todd Co. FFA & Raising Hope
March 13 at 8:00 - 10:30 am, Todd County Extension

Todd County Cattlemen's Association, March 17 at 6:00 pm, Todd County Extension

Private Pesticide Applicator Training, March 27 at 6:00 pm, Todd County Extension

Private Pesticide Applicator Training, March 28 at 9:00 am, Todd County Extension

Farm Recordkeeping, April 10 at 6:00 pm, Todd County Extension

Beef Quality & Care Assurance Certification, April 24 at 6:00 pm, Todd County Extension

Beef Quality & Care Assurance Certification, April 25 at 9:00 am

Beginning Grazing School, April 29-30, Logan County Extension
<https://forages.ca.uky.edu/events>

NEW COMMERCIAL SPRAY GUIDES AVAILABLE

University of Kentucky Extension has written several new commercial spray guides for specific vegetable crops.

- Commercial Spray Schedule for Field Production of Cucumbers
- Commercial Spray Schedule for Field Production of Pumpkins
- Commercial Spray Schedule for Field Production of Solanaceous Crops
- Commercial Spray Schedule for Field Production of Summer Squash & Zucchini
- Commercial Spray Schedule for High Tunnel Production of Cucumbers
- Commercial Spray Schedule for High Tunnel Production of Tomatoes
- Commercial Spray Schedule for Production of Melons
- Commercial Spray Schedule for Production of Winter Squash

Contact our office to get your copies or visit <https://plantpathology.ca.uky.edu/extension/publications#VegetableCrops>

University of Kentucky College of Agriculture, Food & Environment Extension Plant Pathology

UK Martin-Gatton College of Agriculture, Food and Environment Cooperative Extension Service

Plant Pathology Fact Sheet **PPFS-VG-37**

Commercial Spray Schedule for Production of Melons

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INTRODUCTION

In Kentucky, muskmelons (cantaloupe and honeydew) and watermelon are common cucurbit crops grown in open field production. Numerous plant pathogens can cause disease, resulting in plant damage and yield loss. Applications of fungicides and bactericides are often necessary to limit plant diseases. Fungicides and bactericides provide the greatest efficacy when applied preventively (prior to disease onset), rather than after observing disease symptoms. Growers can develop a spray schedule for each season to limit the impact of diseases on crop production. This document provides information on the timing of the most common muskmelon and watermelon diseases, as well as an example spray schedule. Fungicides and bactericides recommended here include a few of the most common products. A complete list of registered fungicides can be found in the *Vegetable Production Guide for Commercial Growers* (ID-36) and the *Southeast U.S. Vegetable Crop Handbook* (SEVEW); generic products may also be available.

TABLE 1. TIMELINE OF COMMON AND IMPORTANT DISEASES OCCURRING ON MUSKMELON AND WATERMELON.

Muskmelon		Watermelon	
Disease	Time Period	Disease	Time Period
Pythium root rot	May – July	Pythium root rot	May – July
Bacterial wilt	June – Aug	Pythium cottony leak	June – July
Anthracnose	July – Aug	Gummy stem blight	June – Aug
Powdery mildew	July – Aug	Anthracnose	July – Aug
Alternaria blight	July – Aug	Powdery mildew	July – Aug
Cercospora leaf spot	July – Aug	Southern blight	July – Aug
Southern blight	July – Aug		



ANTHRACNOSE (left) AND FRUIT ROTS (right) ARE COMMON DISEASES OF MELONS IN KENTUCKY.

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NEW CALENDARS AVAILABLE

2025 Beef Management and Grazing Management Calendars are available now at the Todd County Extension Office. Get your copy before they're gone!



NUISANCE WEED SPRAYING PROGRAM

Source: Kentucky Department of Agriculture Division of Environmental Services

The Kentucky Department of Agriculture will offer the Noxious Weed Spraying Program to farmers again this year. The guidelines will be the same as they have been in the past few years with KDA furnishing chemical for demonstrations on seven (7) farms per county. As in the past, any farm or farm owner that has participated in the last three (3) years is ineligible to participate. Signups will again be taken during the month of February ONLY and must be made using the application on the KDA web page.

This program consists of weed spraying demonstration plots. The department will provide the sprayer and enough chemical for the treatment of 10 acres of agricultural land or 100 gallons of spot spraying mix to be used on agricultural land. The department's representative will demonstrate proper mixing and application techniques. A number of nuisance weeds can be treated under this program depending on the needs of the participant. This program is limited to broadleaf weeds.

Broadcast Spraying demonstration plots consist of:

- 10 acres of agricultural land will be treated with chemical provided by the department
- Application is performed with a two-wheeled trailer type sprayer equipped with boomless nozzles
- If additional chemical is provided by the participant, an additional 10 acres can be treated

Spot Spraying demonstration plots consist of:

- 100 gallons of broadleaf chemical mix which is applied until sprayer is empty
- Application is performed with a two-wheeled trailer type sprayer equipped with a handheld spray wand used by the tractor operator
- If additional chemical is provided by the participant, an additional 100 gallons can be sprayed

For each demonstration:

- The participant must provide water source
- The participant must provide tractor and operator
- All chemical products must be labeled and the product label will be strictly followed
- A maximum of 7 participants per county

This program is designed to target weeds that have a negative impact on the participant's agricultural production. There will be an annual online application period to participate in this program. You may submit an application using our on-line services February 1 - 28 each year.

<https://www.kyagr.com/consumer/nuisance-weed-spraying-program-application.aspx>

WHAT'S THAT WEED?

This weed begins growing in winter and early spring. It's often found in over-grazed pastures.

(Answer on page 8)



NEW FIELD GUIDE OFFERS TOOLS TO COMBAT INVASIVE PLANTS

Source: Ellen Crocker, Department of Forestry and Natural Resources Assistant Professor
January 2025

The University of Kentucky Department of Forestry and Natural Resources has released a Field Guide to Kentucky's Invasive Plants, a comprehensive resource aimed at helping landowners, conservationists and forestry professionals identify and manage invasive plant species across the state.

This guide provides detailed profiles of the most prevalent invasive trees, shrubs, vines, grasses and herbaceous plants that threaten Kentucky's ecosystems. Each species is presented with full-color photographs, information about its origins, distribution, threats to native biodiversity and effective control methods. From the hardy callery pear to the pervasive kudzu vine, the guide highlights the threats these species pose to forests, fields and waterways.

The book also emphasizes practical management techniques, offering guidance on hand removal, herbicide application and integrated approaches tailored to site-specific conditions. Special attention is given to balancing ecological health with practical land management goals, ensuring that users can address invasive species responsibly and effectively.

The Field Guide draws on a wealth of expertise from contributors across specific regions, including the board members of the Kentucky Invasive Plant Council. It builds on an earlier pocket guide with updated content and new species profiles, reflecting the evolving landscape of invasive plant management.

Key features include:

- Species profiles: Clear descriptions and images to help with identification.
- Control strategies: Step-by-step recommendations, from manual removal to chemical treatments.
- Regional relevance: Focused on the invasive plants most common to Kentucky and neighboring states.

Whether you're a landowner grappling with autumn olive or a forest manager tackling multiflora rose, this guide serves as a practical reference for maintaining healthy ecosystems. As invasive plants spread, these resources are critical in equipping communities with the knowledge and tools to protect their natural heritage.

Get a field guide at the extension office or visit

<https://forestry.ca.uky.edu/articles/for177-field-guide-kentuckys-invasive-plants> .



These photos were taken on a recent farm visit. Invasive Japanese Honey-suckle will cover and choke out small trees in woodlands. Leaves are arranged in opposite pairs on the vine. The visit was made during single digit temps, and the leaves were still green!

WHAT SHOULD MY CPA KNOW THAT I AM NOT TELLING THEM?

Source: Laura Powers, Kentucky Farm Business Management Area Extension Specialist

As a new year begins, we cannot fully close out the previous year until income tax returns have been filed and paid. I'm not sure which meeting is looked upon less favorably... a visit to the tax office or a visit to the dentist. No offense to the dental profession intended. However, much like going to the dentist, an open and honest conversation is critical with the tax preparer to make sure the process is done cleanly and accurately and to minimize future discomfort.

If a farm has been in business for a few years, the farmer will have a general understanding of what the conversation with their tax preparer will be like. They will discuss crop and livestock sales, farm business expenses, and the recently purchased tractor or bull. The goal on both sides is to make sure the income tax payment accurately reflects the amount of tax due based on net farm income for the year. However, there may be some items of income or expense that may be inadvertently missed without a thorough conversation. Below are a few items that can easily be missed during the tax preparation process.

I traded equipment without cash down-payment. Rarely does a year go by that a farmer does not purchase or trade equipment. These equipment trades are an important subject to discuss with the tax preparer. Hopefully, the tax preparer has access to the farm's financial information through a system supported by reconciled bank statements, such as computer software, spreadsheets, record books, or just a checkbook register. These systems provide a listing of farm transactions during the year. Most equipment purchases or trade-ins will appear on such statements because there will have been a payment made for either the full purchase price or a downpayment accompanied by a loan for the remainder. However, there are times that the only downpayment made is the piece (or pieces) of equipment traded in. The remainder due is financed. In this scenario, there will be no check to appear on a bank statement, thus nothing to note the transaction in the recordkeeping system. Still, the equipment purchase (and any trade-in) needs to be included in the tax return for the year the transaction occurred, and the new piece of equipment was placed in service.

I bought land with depreciable assets. Although land itself is not a depreciable asset, there could be assets included in a land purchase that could be depreciated. Barns, grain bins, ground tile, fencing, perhaps even lime or fertilizer applied in the previous year, could all have a basis assigned to them and thus depreciated and expensed over their appropriate life. Care must be given as to the allocation among the assets purchased. If an appraisal was completed at the time of sale, it should list all the assets purchased and can be used as a guide in allocating basis.

My neighbor did custom work for me, and I gave her leftover soybean seed. Bartering transactions are common on farms. A neighboring farm may help you bale hay, and you may return the favor by giving them some remaining bags of soybean seed. Even though both parties agree that it is an even trade, there still should be a transaction in the farm records (and then on the tax return), reporting the Fair Market Value of the income and expense associated with the trade. In this example, there would be an added expense for the custom work done (hay baling) and a reduced seed expense (seed paid for but given to someone else). Such a transaction also helps on the farm management side of the business. If, in the above scenario, the farm gave away seed that they had purchased without also showing a reduction of the expense, then the total seed expense would be overstated.

My farm income will be higher (or lower) than normal next year. Most farmers pay taxes on a cash

basis; meaning, within some parameters, they record income in the year it is collected and expenses in the year they are paid. Being a cash-based taxpayer allows farmers to try to balance taxable income from one year to the next, while not distorting taxable income. While there is an inclination to want to defer as much income as possible to the following year, it may not always be best to do so. If there is a known (or at least a well-educated guess) that net income in the next year will differ substantially from net income in the current year, the tax preparer can employ certain tactics to help smooth net farm income between years. The tax preparer may discuss options such as depreciation choices, deferment of crop insurance, net operating loss elections, or treatment of CCC loans, for example that will not only impact the current tax year but can assist in planning for the future tax years.

I collected crop insurance last year that was deferred to this year. If a farmer receives a crop insurance payment because of yield loss and they normally defer the sale of that crop to the following year, they will have an option to also defer reporting that crop insurance income to the next year. If you have the same tax preparer as the previous year, then it is likely that deferment will be recorded in the software. However, if you have switched tax preparers for the year of deferment, then they need to be made aware of the crop insurance deferment. The IRS will know that it was deferred as it was reported as such on the previous year's return. Not reporting the income in the following year will likely result in receiving a letter from the IRS asking why you underreported income and asking for payment of not only additional tax, but penalties and interest as well.

I am retiring next year. As previously mentioned, farmers have the option to file taxes on a cash basis. Over the course of time, many farmers end up deferring income and prepaying expenses to manage their tax liability. Most of the time, that plan works reasonably well. That is until the farmer is ready to retire. Farmers that have deferred income and have prepaid expenses (and fully depreciated equipment purchases) for several consecutive years can potentially create a substantial tax issue for the first year of retirement. Without planning, a farmer could find themselves having a full year's worth of income (or more), but very few expenses to offset that income. Not to mention that they may also be selling equipment the year after retirement, further increasing taxable income. Talking with your tax preparer at least three to four years before retirement can aid in managing the tax issues that may arise when closing out the farm business.

There is a well-known adage that reminds us that one of the two certainties of life is paying taxes. Paying taxes can be a good thing, especially when you consider that taxes are only owed when there is positive income, and farming is supposed to be a for-profit venture. Farmers are fortunate in the fact that they have many options available to manage their tax liability, within reason. The tax preparer should be considered a member of the farm advisory team. Having an open dialog with their tax preparer both before year end and at preparation time will allow both parties the ability to consider all options and make the process flow smoothly from one year to the next.

WHAT'S THAT WEED? - ANSWER

The weed seedlings shown on page 5 are Buttercup. The genus name is *Ranunculus*, and there are several species of Buttercup in Kentucky.

There are many weeds that produce yellow blooms in the spring. The extension office can provide weed identifica-

