

Todd County Extension Agriculture Newsletter

December 2025

PRIVATE PESTICIDE APPLICATOR CERTIFICATION

We've had several calls about getting or renewing Private Pesticide Applicator licenses. There are five opportunities this winter to get your license. With more than 250 farmers' licenses expiring this month, we expect to have large groups each session. Because of that, we ask that you **please call 270-265-5659 to reserve a training date.**

Private Pesticide Applicator Certification

Todd County Extension Office

- January 22 at 6:00 pm
- January 23 at 9:00 am
- February 19 at 6:00 pm
- February 20 at 9:00 am
- March 10 at 9:00 am

Wishing you a wonderful holiday season.



Traci Johnson
Agriculture & Natural Resources Agent



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KENTUCKY 
COOPERATIVE EXTENSION

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

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.

UPCOMING AG EVENTS

Master Cattleman

Begins January 6th, 5:30 pm, Christian County Extension Office
See page 5 for details

Kentucky Fruit & Vegetable Conference

January 12-13, Sloan Convention Center, Bowling Green, KY
Details and registration: <https://kyhortcouncil.org/>

Kentucky Commodity Conference

January 15, Sloan Convention Center, Bowling Green, KY
Details at <https://graincrops.mgcafe.uky.edu/events>

Kentucky Cattlemen's Convention

January 15-16, Owensboro Convention Center
Details and registration: <https://www.kycattle.org/>

Private Pesticide Applicator Certification

Todd County Extension Office

Please call to reserve a seat/training date. 270-265-5659
January 22 at 6:00 pm
January 23 at 9:00 am
February 19 at 6:00 pm
February 20 at 9:00 am
March 10 at 9:00 am

Tobacco Production Meeting

January 26, 11:30 am, **Todd County Extension Office**
Guest Speaker, Tobacco Specialist Andy Bailey
Please call to reserve your lunch, 270-265-5659

TN-KY Tobacco Expo

February 3, Robertson County Fairgrounds, Springfield, TN

UK Winter Wheat Meeting

February 3, Bruce Convention Center, Hopkinsville, KY
Details at <https://graincrops.mgcafe.uky.edu/events>

UPCOMING AG EVENTS (continued)

Kentucky Crop Health Conference

February 5, National Corvette Museum, Bowling Green, KY

KY-TN Grain Day

February 6, 7:30 am, Logan County Extension, Russellville, KY

KY-TN CPH Advantage Sale

February 10, KY-TN Livestock Market, Guthrie, KY

Alfalfa/Stored Forage Conference

February 24, Logan County Extension, Russellville, KY

Details & registration will be available at <https://forages.mgcafe.uky.edu/events>

Kentucky Dairy Conference

February 24-25, Sloan Convention Center, Bowling Green, KY

Details & registration available at <https://www.kydairy.org/annualmeeting.html>

Cropland Conversion Workshop

Sponsored by UK Extension and Kentucky Forage & Grassland Council

March 5, Todd County Extension Office

Details & registration available at <https://forages.mgcafe.uky.edu/events>

Fencing School

Sponsored by UK Extension and Kentucky Forage & Grassland Council

April 30, Todd County Extension Office

Details & registration available at <https://forages.mgcafe.uky.edu/events>



HAY STORAGE - IS A BARN REALLY WORTH IT?

One topic that spurred a lot of discussion at our Cattle Feeding Systems Field Day last month was hay storage. In reviewing information for my talk, I ran across a quote that really made me think. It was from an extension forage specialist, “You’ll pay for a barn whether you build one or not.” Here’s why.

- Studies show that 30% of hay stored on the ground outside is wasted. Some studies show up to a 60% loss. Weathering deteriorates outer layer(s) and livestock won’t eat affected layers of hay.
- I estimate it costs \$35 - 60 to produce a bale of hay. (Variables in cost include weight of bale, any needed conditioning before baling, twine vs. netwrap, amount of fertilizer applied, pesticides used, etc.)
- If 30% of your hay is lost through weathering while stored outside — that adds up to a loss of \$10 - \$18 a bale using cost of production above
- Hay loses some digestibility when it’s stored outside, depending on how long it sets. Studies show around a 15% loss in digestibility for grass hay and a 20% loss in digestibility for alfalfa hay.
- Decreases in digestibility result in reduced energy (total digestible nutrients) as well. Depending on the animal class you’re feeding, this could mean buying more supplemental feed to balance needed energy.
- Another consideration - the cost of removing wasted hay from your feeding areas.

I’d challenge folks to look at their hay costs versus how much is lost when storing it outside. Then pencil out how many hay seasons it will take to pay for a barn with dollars saved storing inside. You may be surprised at what you find.

Thanks to Don Laster for opening his farm for our field day! We had around 45 folks who attended. Thanks also to our District Conservationist, Nick Christian, for sharing about installing heavy use areas and using a fenceline feeding system. And thanks to Soil Conservation Technician, Travis Keeling, for his assistance and providing these photos.



2026 Master Cattlemen

**Cost: \$125/Person
Dinner 5:30PM
Program 6:00PM-9:00PM**
Can Attend Either Location

Hosted by: Caldwell, Christian, Henderson, Hopkins, Muhlenberg, Todd, Trigg, Union and Webster counties

Location 1:

**Hopkins Co Extension Office
25 Mahr Park Dr. Madisonville, KY**

Jan 5: Genetics, Dr. Darrh Bullock
Jan 12: Reproduction/Record Keeping,
Dr. Les Anderson
Jan 26: Herd Health, Dr. Michelle Arnold
Feb 2: Forages, Dr. Chris Teutsch
Feb 9: Nutrition, Dr. Katie VanValin
Feb 16: Marketing & Profitability,
Kevin Laurent
Feb 23: Facilities & Winter Feeding,
Dr. Katie VanValin

Location 2:

**Christian Co Extension Office
2850 Pembroke Rd Hopkinsville, KY**

Jan 6: Genetics, Dr. Darrh Bullock
Jan 13: Reproduction/Record Keeping,
Dr. Les Anderson
Jan 27: Herd Health, Dr. Michelle Arnold
Feb 3: Forages, Dr. Chris Teutsch
Feb 10: Nutrition, Dr. Katie VanValin
Feb 17: Marketing & Profitability,
Kevin Laurent
Feb 24: Facilities & Winter Feeding,
Dr. Katie VanValin

*To sign up, contact your county Extension Office. In Todd County, call 270-265-5659.
Checks should be made payable to the Caldwell County Soil Lab.*

DEADLINE TO SIGN UP: December 19, 2025

The Master Cattleman program is the flagship educational program for Kentucky cattle producers. This program incorporates all aspects of beef production into a mid-level educational program developed to provide foundational knowledge to allow Kentucky beef producers to be competitive and successful. Participants will receive up to 40 hours of classroom instruction and must attend all sessions to receive certification!

TAX CHANGES FOR FARMERS AS PART OF ONE BIG BEAUTIFUL BILL

Source: *Suzy Martin, Ohio Valley KFBM Specialist*

The One Big Beautiful Bill Act (OBBA) was enacted on July 4th, 2025. It included multiple tax code items of importance to agricultural producers.

Retroactive to January 19, 2025, 100% Bonus Depreciation was restored and made permanent. Bonus Depreciation is a tool that can be used to accelerate the depreciation write-off of qualified assets in the year of purchase.

OBBA raised the limit for Section 179. This is another option for accelerated depreciation of qualified items in the year of purchase. The limit is now \$2.5 million and does not begin to phase out until total qualified items reach \$4 million.

The Qualified Business Income (QBI) deduction was set to expire at the end of 2025 but was made permanent through OBBA. This deduction is for sole proprietors and pass through entities that produce income based on U.S. production. It is a beneficial 20% deduction from taxable income. In addition, the phase out limits were increased to \$247,300 for single filing and \$494,600 for married filing joint.

The estate tax exemption amount was permanently increased to \$15 million (adjusted for inflation) for an individual (\$30 million married filing joint) starting in 2026. This is significant as it was set to revert to pre-2017 levels of approximately \$7 million per person.

An entirely new portion of tax code was implemented to allow installment payment of taxes due for selling farmland to a farmer. I.R.C. Sec. 1062 states that for farmland sales taking place after July 4, 2025, there is an election available to pay the capital gains tax in installments over four years. There are criteria associated with this election, and they need to be reviewed with your tax preparer if this is something you would be interested in pursuing. Two of those criteria are that the seller of the land must have either farmed the ground or leased the ground to a qualified farmer for the past 10 years. The buyer of the land must be a qualified farmer, and the land will stay in production agriculture for a period of 10 years after the date of the sale.

Meals provided to employees for the convenience of the employer were previously deductible up to 50%. However, starting in 2026 that cost will no longer be deductible.

Beginning with payments made in the 2026 tax year, the threshold for reporting payments on Forms 1099-NEC and 1099-MISC will increase to \$2000. This amount was previously \$600.

In addition, effective September 30, 2025, the Internal Revenue Service (IRS) will begin to phase out paper checks for most payments and refunds. Any refunds due for the 2025 tax year will need to be

direct deposited. Although the IRS will continue to accept paper checks for payments made to them, IRS Direct pay or the Electronic Federal Tax Payment System (EFTPS) will be encouraged and likely to be fully implemented by 2027.

These are just a few of the items of interest to farm clientele. **As always, this is a suitable time to remind everyone of the importance of tax planning. Tax planning is not how to avoid taxes all together, but rather to level out income and avoid large swings in either direction.**

FARMERS HAVE A DRIVE TO FARM AND HOW TO COPE WHEN FARMING IS HARD

Source: *Kayla Lilly Brashears, Pennyroyal KFBM Specialist*

Most farmers and ag professionals have heard sentiments such as, “farming is in my blood,” and “I’ve known I was meant to farm since I was old enough to remember.” Farmers often possess a deep connection to their vocation that isn’t as commonly seen in other professions. In addition, farming has long been a multi-generational family affair. Many farmers experience the pressure to build upon what came before them and to strengthen the foundation of what comes after them. This pressure is sometimes found in other family businesses, but the tie to the land is often unique to farming and brings forth many challenges.

The intense dedication, self-reliance, and propensity to take risks are often what makes farmers successful operators. However, these traits can also make it difficult for farmers to seek help during downturns. It is undeniable that the farm economy is in a downturn. KFBM farmers reported an average negative net farm income in 2024 – the first time it’s happened since the 1980s. Inputs are high, grain is cheap, the weather is uncontrollable, and the markets are volatile. KFBM specialists have recognized increased stress amongst cooperators. Combating this isn’t easy, as so many factors are out of our control. However, there are things we can do as ag professionals and farmers to ease stress and the impacts of stress. I’ve put together a few actionable, high-impact items below that can help lower overall stress levels.

Morning

- Write down one specific, controllable task to complete for the day
- Take the time for a regular breakfast
- Take 5-10 minutes before work begins to stretch, walk, etc.

During the Day

- Build in short breaks
- Keep well hydrated and eat balanced meals
- Avoid isolation by talking with family or friends at least once throughout the day

Evening

- Reflect: What went well? (small wins count)
- Set one manageable goal for the next day
- Aim for at least 7 hours of sleep
- Disconnect from devices for at least 30 minutes



Financial

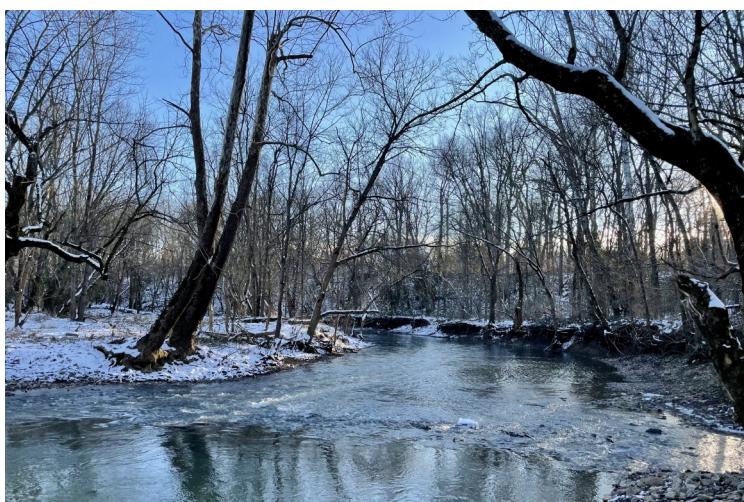
- Don't avoid the numbers, it only prolongs and intensifies the stress
- Communicate with your lender, specialist, or accountant early, do not wait until crisis
- Build in natural points to assess financial status (after full season bean harvest, etc.)

Community

- Seek connection with other farmers and those in the industry to ward off isolation. This can be found through extension programming, farmer peer groups, or frequenting the local diner
- Volunteer time to causes you believe in, whether they're farm related or not. Volunteering gives purpose and perspective
- Attend church or other community organizations
- Build in intentional time to connect with friends and family about anything except farming

Mindset

- Remind yourself: "my value is more than my farm's profitability"
- Reframe negative thoughts into small, actionable tasks
- Reach out to trusted people when the stress is particularly high
- Limit news consumption and disconnect from the 24 hour news cycle



If You're In Crisis

- **Farm Aid Hotline: 1-800-FARM-AID (1-800-327-6243)** specifically supports farmers
- **988 Suicide & Crisis Lifeline: Dial 988** available 24/7