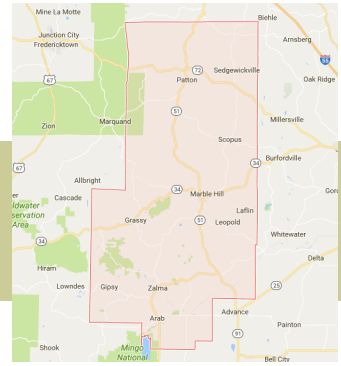




WINTER/SPRING 2025

# BOLLINGER COUNTY SOIL & WATER CONSERVATION DISTRICT



## OFFICE STAFF

**Megan Baker, SWCD  
District Technician**

**Beth Eeftink, SWCD  
District Manager**

**Shane Bess, NRCS  
District Conservationist**

**Conner Oldsen, NRCS  
Soil Conservationist**

**LaVern Taylor, NRCS  
Soil Con. Technician**

**Janie Warne,  
Administrative Support  
Contractor**

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## The Bollinger County SWCD has Cost-Share Available for Pasture Vegetative Cover Establishments & Improvements for 2025 Planting Seasons

The Bollinger County Soil and Water Conservation District is excited to announce the availability of state cost-share for pasture seedings for all 2025 planting seasons!

There are several reasons one may wish to renovate his or her pasture. A few of the benefits of renovation include (but certainly are not limited to) improved soil health, increased land productivity and value, more nutritious forage for livestock, reduction in soil erosion potential, and improved aesthetic appeal.

Planting dates for cool season grasses (fescue, orchardgrass, timothy, etc.) are as follows:

Planting Period	Acceptable Planting Dates	Optimal Planting Dates
Spring	Mar 01–May 15	Mar 01–Apr 15
Fall	Aug 16–Oct 15	Sep 01–Sep 30

If warm season grass establishment is something you are interested in, we provide cost-share for that, too. Warm season grasses are beneficial to include in your grazing operation as they can bridge the gap in those hot summer months when fescue and other cool season start to slow down. Warm season grasses have a deeper root system than a cool season grass, making them more drought tolerant and resilient during hot Southeast Missouri summer days.

Planting dates for warm season grass (bermuda, big bluestem, switchgrass, etc.) are as follows:

Planting Period	Acceptable Planting Dates	Optimal Planting Dates
Spring	Mar 01–June 15	Apr 01–May 31
Dormant	Dec 01–Feb 29	

Cost-share assistance will reimburse 75% of the state-average cost. The amount of lime, fertilizer, and seed required for the pasture seeding is based off of soil test results.

**Fields must be current pasture to qualify for this program.** A current soil test is required. The seeding cannot be grazed until adequate time has passed to allow for the seeding to fully establish. Payment will be made by direct deposit to the landowner. Other qualifying factors determine eligibility. Stop in or give Beth or Megan a call for more information at 573-238-2671 (3).



Earth Day was first conceived in the early 1960's by Senator Gaylord Nelson. Nelson was worried that environmental issues were not being addressed in the political area. He organized a nationwide grassroots demonstration in the spring of 1970 to promote conservation awareness. Support and interest in the activity was immense and the 1970 demonstration became the first official Earth Day. The first Earth Day helped inspire the creation of the United States Environmental Protection Agency and the passage of the Clean Air, Clean Water and Endangered Species acts. Earth Day is celebrated on April 22nd each year and is observed around the world.

This year, you can celebrate the Earth Day holiday by learning new ways to protect the environment. There are lots of easy things you can do in your own home every day to help save our earth, air and water such as:

- Turn off lights and electronics when you leave the room. Turn off anything not in use.
- Consider organic cleaning products like vinegar, borax and baking soda.
- Reuse plastic grocery bags. When given a choice between paper and plastic, opt for paper.
- Go paperless. Consider reading the newspaper online and switch to online banking.
- Buy products that use recyclable materials whenever possible.
- Lower your thermostat. Buy a programmable thermostat.
- Reuse water bottles.
- Turn your car off if you are going to idle more than one minute.
- Do full loads of laundry and set the rinse cycle to "cold".
- Don't run the water when brushing your teeth.
- Buy locally made products and locally produced services.



These are just a few tips to help you and your household become greener. More tips can be found online by searching "Green Tips".

### Stewardship Week is April 26 - May 7, 2025

In 1955, the National Association of Conservation Districts (NACD) began a national program to encourage Americans to focus on stewardship. From this, Stewardship Week emerged and is celebrated every spring. The definition of stewardship is "the individuals responsibility to manage his life and property with proper regard to the rights of others". This stewardship concept involves personal and social responsibility, including a duty to learn about and improve natural resources as we use them wisely, leaving a rich legacy for future generations.

Stewardship Week helps to remind us all of the power each person has to conserve natural resources and improve the world. When everyone works together with their local conservation district, that power continuously grows.

Stewardship week is held every year on the last Sunday in April through the first Sunday in May. The 2025 theme for Stewardship week is "**Home is Where the Habitat Is**". The Bollinger County Soil & Water Conservation District (SWCD) provides educational materials based on the annual theme to 4-6 grades of local schools, to participate in the districts poster contest.

If you have any questions on Stewardship Week or would like to learn more, visit [www.nacdnet.org](http://www.nacdnet.org)

# Understanding Tax Implications of Livestock Sales

By Jason C. Morris, PhD  
Regional Agriculture Business Field Specialist  
University of Missouri Extension

The manner in which livestock sales are kept and how those receipts are reported for income tax purposes can greatly impact the amount of tax owed. Reporting livestock sales which qualify for capital gains assessment can decrease self-employment taxes and total income received. Typically, livestock producer's market animals in two forms: livestock sold which were specifically retained for marketing, and livestock primarily retained for breeding or other production purposes, including milk production.

Raised or procured livestock intended for sale and not intended to be retained are reported on Schedule F for tax purposes. On the Schedule F, typical income taxes are applicable thus making that income subject to self-employment tax. However, profit from livestock marketed for breeding or other production purposes is neither reported on the Schedule F nor is it subjected to self-employment taxes. Profit received from this type of marketing is instead reported on Sales of Business Property (Form 4797). In calculating this, the outstanding cost basis is then subtracted to calculate the profit or loss. Determined by depreciation and the length of time the animal was held, the realized profit or loss can be either short-term or long-term. Important record keeping will enable the livestock producer's tax preparer to reduce the tax liability.



Profits from animals which are purchased for resale are determined through subtracting the cost of the individual animal or animals versus the price brought when sold. (If you keep pre-production records then the cost of replacement females would include all expenses to raise them.) This form of marketing is noted as ordinary income. Sales from breeding and production animals are treated differently when reporting taxes. Income reporting from sales of these animals are determined by three primary factors. Was the animal raised or purchased? What was the time length the animal was held? Was the sale a profit or loss?

When raising breeding animals, the producer sees no cost or basis when expensing the animal. This is due to the expense already being deducted while the animal was being grown. Sales of breeding and production livestock can be subject to capital gains tax. These sales are reported on form 4797 and include males and females utilized for breeding (i.e. bulls, cows, heifers) as well as other culled animals designated for breeding purposes. Sales of animals purchased for breeding or production and held for the designated length of time can result in either a taxable gain or loss. This is determined by depreciation and sale price of animal purchased. As with any asset, animals purchased for breeding and production can be depreciated. To attain the profit or loss, a producer subtracts the sold price from the purchase price and then adjusts for all allowable depreciation. Gains received from this is measured as ordinary gains and thus is taxed as ordinary income.

Those involved in animal agriculture need to understand the value of accurate record keeping and the importance of separating the sales from breeding stock and market animals. Additionally, it should be noted that animals purchased for breeding or production can be additionally separated according to whether they were grown for that purpose or procured. Accurate record keeping provides tax preparers with a better means of minimizing tax liabilities.





# Feral Hogs

## Background, Life History

A feral hog is defined as any hog, including Russian and European wild boar, that is not conspicuously identified by ear tags or other identification and is roaming freely on public or private land without the manager's or landowner's permission.

Feral hogs became a problem in Missouri in the mid-1990s when people began intentionally releasing them to establish populations for hunting opportunities. Like many other nonnative species, feral hogs multiply quickly. Sows can reproduce at 6 months of age and typically have two litters of four-10 piglets each year. Consequently, feral hog numbers can double or triple in just one year.

## Impacts

Left unchecked, feral hogs will continue to spread throughout Missouri, causing millions of dollars in agricultural, environmental, and property damage.

Feral hogs harm native wildlife, including deer and turkey, by eating and destroying crucial food sources such as acorns, nuts, fruits, berries, and food plots. They also prey on the eggs and young of ground-nesting birds, such as quail and turkey, and also on fawns and other small animals. Their rooting and wallowing destroy fragile natural areas, erode soil, and foul streams and springs, which can smother aquatic life.

In a single night feral hogs can destroy acres of pasture, hayfield, cropland, and gardens. They also damage orchards and tree farms, raid livestock feeders, and foul water supplies. They kill young livestock and spread diseases such as swine brucellosis, pseudo-rabies, leptospirosis, swine fever, and foot-and-mouth disease. A disease outbreak from feral hogs could devastate Missouri's pork and other livestock industries.

Some feral hogs carry swine brucellosis and other diseases that can infect humans and pets. Because their eyes don't reflect headlights, these nocturnal animals also are road hazards and cause accidents.







*Sows can reproduce at 6 months and typically have two litters of four–10 piglets each year. Their numbers can double or triple in just one year.*



*Feral hogs harm wildlife and destroy natural communities, water sources, agriculture, and pastures.*



*The Missouri Department of Conservation and its partners use a variety of techniques to eliminate feral hogs on public land, and on private land when requested.*

## Eradication

The Missouri Department of Conservation, USDA Animal and Plant Health Inspection Service-Wildlife Services, and other partners are aggressively working to eradicate feral hogs from public land. In addition, they are helping private landowners trap and kill hogs on their property, when requested.

Hunting is a great tool to manage native wildlife populations, but feral hogs are not wildlife and their elimination is necessary. Other states with hog problems have shown that hunting actually increases feral hog numbers and distribution because of illegal releases of hogs into the wild for hunting opportunities. Feral hogs have a high reproductive rate and travel in large groups called sounders. Hog hunting removes one or two hogs at a time, and the remaining hogs scatter to new areas, become more difficult to trap, and quickly replace those that are removed. Thus, no progress is made toward removing the entire population. The Conservation Department and its partners monitor sounders for weeks to track their movements and place large, baited, remotely activated traps that can catch the entire sounder at once. Because these trapping efforts are far more effective than hunting, the Department has banned the take of feral hogs on all lands owned, managed, or leased by the Department.

## Report All Hog Sightings

Report all feral hog sightings or releases by visiting [mdc.mo.gov/feralhog](http://mdc.mo.gov/feralhog) or call **573-522-4115 ext. 3296**.

## Need help removing hogs on your property?

Contact us at the website or phone number above for assistance.



## For More Information

Visit [mdc.mo.gov/feralhog](http://mdc.mo.gov/feralhog) or [tinyurl.com/je3rcl3](http://tinyurl.com/je3rcl3)





## USDA Announces 2025 Sign up for Agriculture Risk Coverage and Price Loss Coverage Safety Net Program

USDA Announces the 2025 Enrollment Period for [Agriculture Risk Coverage \(ARC\) and Price Loss Coverage \(PLC\)](#). Agricultural producers can submit applications to USDA's Farm Service Agency (FSA) for ARC and PLC for the 2025 crop year from Jan. 21 to April 15.

ARC and PLC provide financial protections to farmers from substantial drops in crop prices or revenues and are vital economic safety nets for most American farms.

Producers can elect coverage and enroll in ARC-County (ARC-CO) or PLC, which provide crop-by-crop protection, or ARC-Individual (ARC-IC), which protects the entire farm. Although election changes for 2025 are optional, producers must enroll through a signed contract each year. Also, if a producer has a multi-year contract on the farm it will continue for 2025 unless an election change is made.

Covered commodities include barley, canola, large and small chickpeas, corn, crambe, flaxseed, grain sorghum, lentils, mustard seed, oats, peanuts, dry peas, rapeseed, long grain rice, medium grain rice, safflower seed, seed cotton, sesame, soybeans, sunflower seed and wheat.

USDA also reminds producers that ARC and PLC elections and enrollments can impact eligibility for some crop insurance products including Supplemental Coverage Option, Enhanced Coverage Option and, for cotton producers, the Stacked Income Protection Plan (commonly referred to as STAX).

For more information on ARC and PLC, producers can visit the [ARC and PLC webpage](#) or contact your local FSA office at 573-238-2671 ext.2.



### Equipment Rental

The Bollinger County SWCD & Missouri Department of Conservation have the following equipment available for completing your farming practices:

7' No-till Drill—\$12.00/acre  
 10' No-till Drill—\$15.00/acre  
 Wildlife Food Plot (1 row) Planter  
 Burn Spray Trailer