

The Old Farmhand: Part II

April 2023



University of Kentucky
College of Agriculture,
Food and Environment
Cooperative Extension Service

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A Note from Jessica

I hope the April edition of The Old Farmhand: Part II finds you and your family doing well! April is finally here, which means Spring weather is closer than it has been! I don't know about you but I am ready for the wind to lay down a little bit and for warmer weather to show up.

We are fast approaching the busy Spring planting season and I would just like to remind everyone to be safe while out and about. Whether you are the one moving the equipment and working the fields or you are driving on the roadways, please use caution and respect the farmers as they try to get their work done. Only pass when it is safe to do so and be patient!

Enjoy this edition and the warmer weather and I pray for everyone to have a safe planting season and a bountiful harvest this fall! Enjoy!

Spring Seeding

Currently, no-till seeding is the best method to seed in your pasture when a spring seeding is planned.

NOTE: The next window to seed cool season forages is August 15 to September 15 depending on moisture conditions.

Consult with your county agent to select the appropriate forage types for your area and intended use (see the listing of all county agents at the end of the calendar).

See UK College of Agriculture, Food and Environment publication *Establishing Horse Pastures* (ID-147) for more information.

Mineral and Salt Supplementation

Put mineral and salt products in a suitable feeder that protects the minerals and salt from the elements.

Place feeder for easy access to your horse.

Check for consumption. Regular consumption should be 1 to 1½ ounces per adult horse per day.

The amount may vary depending on animals sweating.

Use only products designed for horse and read the label to know what you are providing.

Use loose product to promote greater intake than with block products.

Pasture Rotation

Divide pastures into smaller paddocks to

Equine April Tips & Tidbits

help reduce selective or spot grazing, resulting in more complete utilization of available forage.

Make sure the energizer for the temporary fence is working properly and your watering system is ready to go.

Graze one paddock at a time.

Move animals to the next paddock when forage is grazed down to 3 to 4 inches.

Some areas will have more forage, but if the majority of the paddock is 3 to 4 inches in height move the horses.

Move horses back into the paddock once the forage is again 6 to 8 inches in height, which is normally after a 14 to 21 day rest period.

Rest periods can be longer depending on growing conditions.

Use a grazing stick to help evaluate the forage availability. Walk the pastures or paddock to see how the forage is being grazed.

See UK College of Agriculture, Food and Environment publication *Using a Grazing Stick for Pasture Management* (AGR-191) for more information.

Compost Unused Hay/Bedding

A typical horse weighing 1,000 pounds will produce approximately 50 pounds of

manure per day, and horses housed in stalls may generate an additional 20 pounds of soiled bedding per day.

Improper management of this waste has the potential to pollute Kentucky's surface and ground waters.

Composting, when done correctly, is a viable option as composting converts organic matter into a stable humus-like material.

Composting can be accomplished through many ways such as bins or windrows.

How to Compost:

Turn compost piles or windrows. Aerobic (with oxygen) decomposition is more efficient than anaerobic and is achieved through aeration.

Turn the pile 3 to 5 times every 2 to 3 days when the moisture content is between 40 and 70 percent.

Maintain temperatures between 135°F and 160°F. A temperature of 150°F is ideal for killing the eggs of parasites.

Apply stable compost to pastures, gardens, and around trees and shrubs as a mulch or soil amendment.

See UK College of Agriculture, Food and Environment publication *Composting Horse Muck* (ID-168) for more information.



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Does the IRS Consider my Farming Operation a Hobby Farm?

Terrah Hardin, KFBM Area Extension Specialist

Many producers that have both farm and non-farm income, may question if the IRS considers their farming activities to be a “business” or a “hobby”. This is a very important distinction to both the farmer and the IRS due to the IRS treatment of business income versus “hobby” income. If a business has a net loss for the year, then that loss can be used (with some limitations) to reduce other income realized by the taxpayer. However, if the IRS considers farming activities to be a “hobby”, then any losses cannot be used to offset income in other areas by the taxpayer.

The size of the farming operation is irrelevant in determining if a farming operation is a business or a “hobby”. It is all about the management of the farm. The IRS has nine factors they use to determine the status of the farming operation. Those factors are covered below, as are ways in which a producer can make sure they are not a hobby farm. It is worth noting that if audited, it is the taxpayer/farmer’s responsibility to show proof of meeting the guidelines.

1. Operate your farm in a businesslike manner. One way to make sure you meet this guideline is to have separate bank accounts for the farm and personal use. A business plan can also demonstrate that you take the farming operations seriously and are interested in its success.
2. Time and effort spent on the operation in hopes to make it profitable. The producer spending most of their personal time on the farming operation can indicate they are trying to be profitable. The producer may also have employees perform tasks that they cannot do because of time constraints. Both show that the producer is spending an adequate amount of time running their business.
3. Depend on the farm income. The IRS would like to have demonstrated that there is some reliance of the taxpayer on the farming income. There is certainly no issue if there is another source of income outside of the farm. However, there may be a concern that merely having a significant non-farm income, that the taxpayer is only “farming” as a means to reduce their tax obligations instead of running a business. If the producer continues to need outside income to help support the farming operation, then they need to take a closer look at their financial standing.
4. Your losses are due to circumstances beyond your control or for start-up reasons. As long the producer does not intentionally create losses in their farming, this should not be an issue. Losses can happen at every turn in farming not without anyone’s help, the weather and grain/livestock markets are two great examples.
5. Changing aspects of your operation to improve profitability. Thorough recordkeeping and enterprise analysis will help producers track income and expenses and monitor profits and losses. As long as the producer has a way to track income and expenses, and make necessary adjustments when losses occur, the producer meets this guideline.
6. You have advisors to help you carry out your farming business. Examples of advisors are a CPA, financial advisor, UK Farm Management Specialist, crop scout, or a grain marketer to name a few. Having one or more of these professionals to go to when making decisions about your operation can not only help your operation but also proves you are running your farm like a business.

Continued on next page...

7. Successfully making a profit in the past in similar activities. This is where farming experience comes into play. If the producer has had a similar operation in the past and tried to make a profit or if they turned a non-profitable business into a profitable business.

8. In some years, the producer makes a profit and can show the amount. According to the IRS, a farmer needs to show a profit 3 out of 5 years, even if the profits are not large. Always showing a loss on your Schedule F, can alert the IRS that the operation may be a hobby and not a for-profit business.

9. You can expect future profits in your farming activities. Is there a projected cash flow? Is it positive? If not, can changes be made to help cash flow the year? Profits do not have to be a lot but the business needs to show a profit or at least the intent to be profitable.

One key point is that if you keep records, both financial and production, you will already meet most of the requirements. Records are key to being a good producer. Not only can they tell you where you excel but also

Timely Tips for the Cow Herd

Dr. Les Anderson, Beef Extension Professor, University of Kentucky

Spring Calving Cow Herd

- Watch cows and calves closely. Work hard to save every calf (you can cull/sell them later). Calves can be identified while they are young and easy to handle. Commercial male calves should be castrated and implanted. Registered calves should be weighed at birth.
- Cows that have calved need to be on an adequate nutritional level to rebreed. Increase their feed after calving. Don't let them lose body condition. Keep feeding them until pastures are adequate.
- Don't "rush to grass" although it can be really tempting. Be sure that grass has accumulated enough growth to support the cow's nutritional needs before depending solely upon it. Cows may walk the pastures looking for green grass instead of eating dry feed. This lush, watery grass is not adequate to support them. Keep them consuming dry feed until sufficient grass is available to sustain body condition. We've spent too much money keeping them in good condition to lose it now!
- Prevent grass tetany! Provide magnesium in the mineral mix until daytime temperatures are consistently above 60o F. Mineral supplement should always be available and contain a minimum of about 14 percent magnesium. Make sure that your mineral mix also contains adequate selenium, copper, and zinc. You can ask your feed dealer about the UK Beef IRM High Magnesium Mineral.
- Make final selection of heifer replacements. Strongly consider vaccinating with a modified-live BVD vaccine. Cooperative Extension Service University of Kentucky Beef IRM Team Published Monthly by UK Beef IRM Team and edited by Dr. Les Anderson, Beef Extension Specialist, Department of Animal & Food Science, University of Kentucky
- Purchase replacement bulls at least 30 days prior to the start of the breeding season. Have herd bulls evaluated for breeding soundness (10-20% of bulls are questionable or unsatisfactory breeders). Get all bulls in proper condition (BCS 6) for breeding.
- If you are going to use artificial insemination and/or estrous synchronization, make plans now and order needed supplies, semen, and schedule a technician.
- Prebreeding or "turn-out" working is usually scheduled for late April or May - between the end of calving season and before the start of the breeding season (while cows are open). Consult your veterinarian about vaccines and health products your herd needs. Make arrangements now for products needed and have handling facilities in good working order. Dehorn commercial calves before going to pasture.

Fall Calving Cow Herd

- Pregnancy check cows now and cull open ones at weaning especially if the open cows are older than 5 years of age.
 - Re-implant feeders.
 - Consult with your veterinarian about a preweaning working of the herd.
 - You may let calves creep-graze wheat or rye, if it is available. Calves will benefit from extra feed until spring grass appears.
 - Plan marketing strategy for feeder calves.
- ### Stockers
- Don't go to pastures too soon, give plants some growing time. Then stock at two to three times the July rate and rotate rapidly.
 - "Condition" purchased calves prior to grazing. They should be processed and fed a conditioning diet prior to being placed on pasture. You can also use this time to introduce them to electric fences which are used in rotational grazing.
- Provide a good mineral supplement which contains a rumen modifier (Rumensin, Bovatec, etc.) along with adequate levels of copper and selenium. General
 - Be prepared to reseed bare spots.
 - Make plans to improve hay feeding areas to avoid muddy conditions. Consider geotextile fabric with gravel or concrete feeding pads.
 - Prepare for the grazing season. Check fences and make necessary repairs. Check your corral, too.
 - Get everything ready to make high quality hay in May! Have equipment serviced and spare parts on hand. Order baler twine now. Be prepared to harvest an adequate supply of hay when you have the opportunity. Re-supply the extra hay that you fed out of the barn. This past winter caused most producers to exhaust their hay supply, so it's time to re-stock.
 - Plan now for fly control ... decide what fly control program that you will use but don't put insecticide eartags on cattle until fly population appears.

Community Corner

CHAMBER OF COMMERCE



MCTC



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HC EXTENSION



Check out what's happening in our community!
Use your smart phone camera to scan the QR codes to be directed to the organization's separate website.

March 15 and 17 to 21 Temperatures MAY Damage Wheat Crop

Conner Raymond— Grain Crops Extension Associate

Dr. Carrie Knott—Grain Crops Extension Specialist

This winter has quite possibly been the warmest in recorded history for Kentucky. We have been lucky that we have not had a year with excessive wheat growth and development due to our environmental conditions (presented in a previous article and available [online](#)). But, there are still many acres of wheat in Kentucky that are jointed ([Feekes 6](#)) and possibly some pockets in the state with wheat crops that have two nodes ([Feekes 7](#)).

On March 15 and again from March 17 to 21, temperatures plummeted across the state. Minimum air temperatures dropped into the teens and low 20°F across the entire state overnight from March 19 to 20 (Table 1). Clinton, Cumberland, Grayson, Harrison, Lewis, Meade and Taylor counties all dipped to about 13°F while Ballard, Boone, Calloway, Campbell, Crittenden, Fulton, Henderson, Mason, Metcalfe, Oldham, Simpson and Union counties all remained in the 20s.

For wheat fields that are [Feekes 5](#) or less advanced, these temperatures should not harm the wheat. The growing point was still below the soil surface and well protected by the soil temperatures. This is evidenced by soil surface temperatures that we recorded at University of Kentucky's Research and Education Center in Princeton (Figure 1). Throughout this period, soil temperatures remained above 31°F.

For wheat fields that were at [Feekes 6 or later](#), there is a real concern that damage may have occurred. The national rule of thumb is that wheat at this growth stage would be damaged when temperatures are less than or equal to 24°F for 2 or more hours. Although there are certainly more factors that contribute to severity of freeze damage than simply duration of a threshold temperature (many of which we are investigating), this is still the most widely accepted mechanism to predict wheat freeze damage and 'trigger' a need to scout fields for damage.

There were five of the 63 Mesonet locations we examined that temperatures dipped to or below 24°F for all five nights: Butler, Cumberland, Harrison, Meade, and Pulaski. There were also five locations that temperatures dropped to 24°F or less for only one night: Calloway, Campbell, Christian, Crittenden, and Fulton. So scouting for freeze damage in wheat is going to be essential to understand if and how this freeze could impact final yield (Figure 2).

When scouting for freeze damage in wheat, it is important to remember that ***a minimum*** of four to five days of good growing conditions (high temperatures exceeding 40°F) are needed before damage becomes visible. Holding to that standard, Saturday March 25 would be the earliest scouting should occur, but it is recommended to wait until Monday March 27 to ensure plants have plenty of time to grow and more time for signs of freeze damage to develop if it has occurred.

Even if freeze damage is found, this does not immediately indicate that final grain yield will be impacted. Wheat has a great ability to redistribute its resources to living tillers and therefore compensate for primary stems and tillers that may be lost in the freeze. This can result in little to no yield impact (Figure 2).

For more information on scouting for freeze damage and estimating yield impact of freeze damaged wheat refer to [AGR-253: Identifying Damage and Estimating Yield Reductions following a Spring Freeze in Winter Wheat](#).

Figure 1: Soil surface temperatures from 3/15/23 to 3/21/23 at Princeton, KY

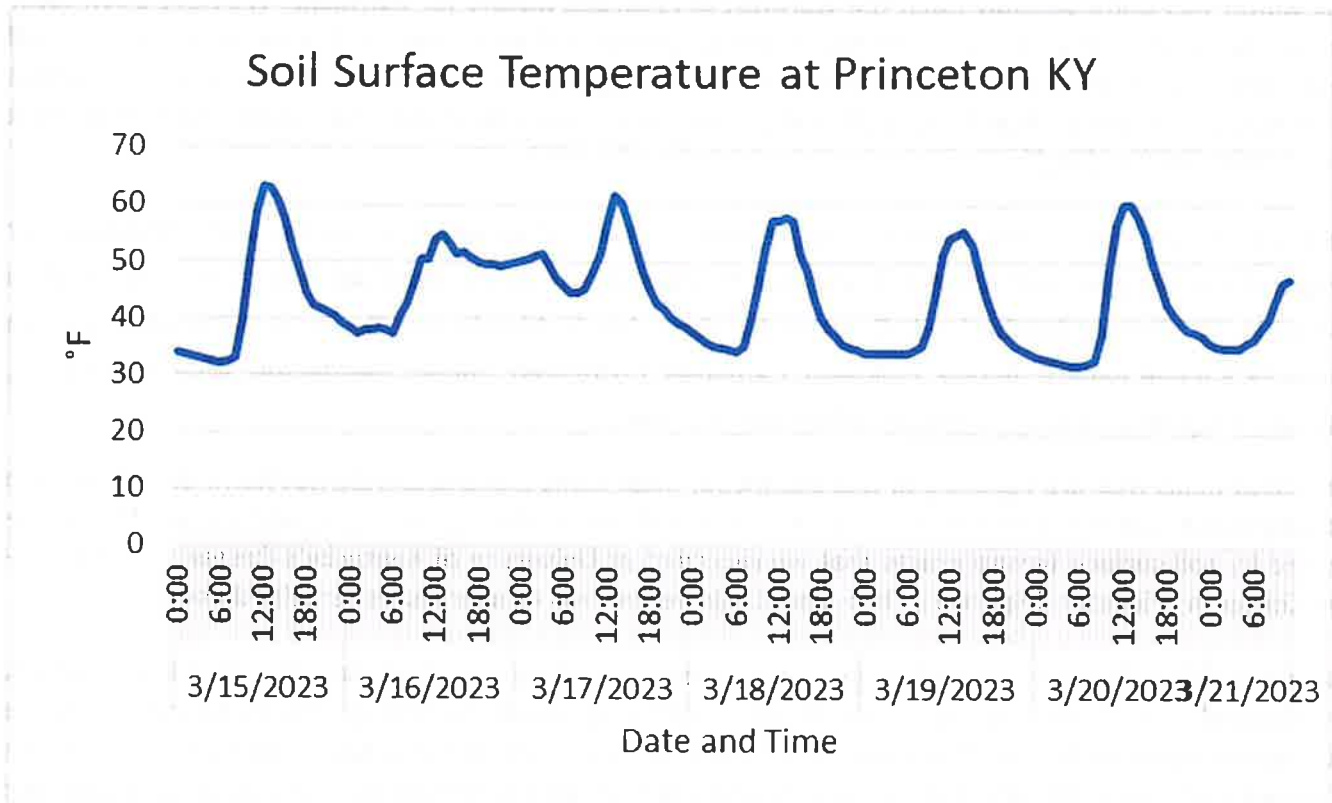


Figure 2: Estimated yield loss following spring freezes at different growth stages

Growth Stage	Feekes	Zadoks	Temp. Injury can Occur (≥ 2 hrs)	Primary Symptoms	Visual Damage	Estimated Yield Effect (% Reduction)
Stem Elongation	4 to 9	30 to 39	24°F	<ul style="list-style-type: none"> Death of growing point Leaf burning and yellowing Lesions, splitting, bending of stems Odor 	Minor	0
					Moderate	0 - 10
					Severe	0 - 20
Boot	10	40 to 49	28°F	<ul style="list-style-type: none"> Floret sterility Spike trapped in boot Damage to stems and peduncles Leaf discoloration 	Minor	0 - 20
					Moderate	n/a
					Severe	n/a
Heading	10.1 to 10.5	50 to 58	30°F	<ul style="list-style-type: none"> Floret sterility Bleached or white awns or spikes Damage to stems and peduncles Leaf discoloration 	Minor	0 - 20
					Moderate	0 - 45
					Severe	30 - 50
Flowering	10.5.1 to 10.5.3	60 to 68	30°F	<ul style="list-style-type: none"> Floret sterility Bleached or white awns or spikes Damage to stems and peduncles Leaf discoloration 	Minor	n/a
					Moderate	n/a
					Severe	60 - 85

Source: Knott, 2020. <https://access.onlinelibrary.wiley.com/doi/10.1002/cft2.20080>

**Harrison County Beef Cattle Association
Rental Equipment
UPDATED PRICING AS OF APRIL 1, 2023!!
A \$50 deposit is required on all equipment rentals**

Cattle Panels	\$25.00 per day
Portable Cattle Chute (with or without scales)	\$50.00 per day
No-Till Seed Drills	\$10.00 per acre/ \$50 minimum
<p>Haybuster drills—10 foot working width, can seed 2 different large seeds + 1 small seed at the same time Great Plains—7 foot working width, can seed 1 large seed + 1 small seed at the same time</p>	
Brillion Seeder	\$12.00 per acre
Boom-less Pull Behind Sprayers (no PTO needed)	\$50.00 per day
<p>Only 2,4-D type products should be used in sprayers</p>	
Plastic Layer	\$60.00 per day
Water Wheel Setter	\$40.00 per day
Lime Spreader	\$125.00 per day
<p>Will hold 10-ton completely full</p>	
Portable Chain Drag	\$100.00 per day
<p>20 foot or 16 foot width with 5/8 chain</p>	

All Harrison County Beef Cattle Association members will receive 10% off their rental bill. If you are not a current beef cattle member, sign up at the Harrison County Extension Office!



Equipment Rules and Care

All equipment is owned by the Harrison County Beef Cattle Association and is a great service to the producers of Harrison County to have access to equipment they may need but don't want to purchase. In order to keep this a great service to the producers of Harrison County we would like to ask that you treat it like it was your own! This equipment comes and goes from our lot very quickly so if you have rented a piece and see that something on it needs attention, please let our staff know at the Harrison County Extension Office. We would like to address issues before the next person takes off with it. If you are using one of our seeders, please empty the seed after you are done because the next person may or may not be seeding the same thing. This also keeps seed from sprouting in the boxes and creating a mess for the next person if the seeder sets in the rain for a few days before it is used next. If you have a grease gun available to you, please feel free to grease the piece of equipment before it is returned to ensure it is ready to go quickly for the person next in line. Also, if you rent a chute and use the scale head, please return it back to our front office and not leave it in the barn. This allows us to have it charged and ready to go before the next person picks it up. **Finally, IF YOU PICKED UP THE PIECE OF EQUIPMENT FROM INSIDE THE BARN, PLEASE PUT IT BACK INSIDE THE BARN WHEN RETURNED!!** Thank you all for helping us keep this equipment running smoothly!

HARRISON COUNTY BEEF CATTLE ASSOCIATION'S ANNUAL BEEF DAY

FRIDAY, MAY 5, 10:00AM TO 2:00PM

HARRISON COUNTY
COURTHOUSE LAWN

FAMOUS
BURGERS &
RIBEYES
HALF PRICE,
THANKS TO OUR
SPONSORS!




COME CELEBRATE NATIONAL
BEEF MONTH WITH US!

Harrison County Homemakers will be on-site with
desserts along with other booths and vendors
related to the beef industry & agriculture!