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**Ag Producers Should Do Year-End  
Income Tax Planning**

See page 2

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# Ag Producers Should Do Year-End Income Tax Planning

Farmers and ranchers have until March 3, 2025, to file their 2024 income tax returns without penalty if they have not made estimates.

## By NDSU Agriculture Communication

Agricultural producers should do tax planning before the end of the year.

“It is the time of year to think about year-end tax planning,” says Ron Haugen, North Dakota State University Extension farm management specialist.

“When tax planning, it is best to start with year-to-date income and expenses, and estimate them for the remainder of the year,” says Haugen. “Estimate depreciation and include any income that was deferred to 2024 from a previous year. It is best to try to spread out income and expenses so producers don’t have abnormally high or low income or expenses in any one year.”

Farmers and ranchers have until March 3, 2025, to file their 2024 income tax returns without penalty if they have not made estimates.

“Qualified farmers have until April 15, 2025, to file without penalty if they have paid their estimated tax deposit by Jan. 15,” says Haugen, “I would encourage producers to think about making a deposit by Jan. 15, 2025, if it looks like that will have a tax liability. That would give them more time to prepare their return and file on April 15.”

Here are several items to note for tax planning:

- Agricultural producers are allowed to use 200% declining balance depreciation for 3-year, 5-year, 7-year and 10-year property. A 150% declining balance is required for 15-year and 20-year property.
- For most new agricultural machinery and equipment (except grain bins), the recovery period is five years.

The Section 179 expense has increased. It generally allows producers to deduct up to \$1,220,000 on new or used machinery or equipment purchased in the tax year. There is a dollar-for-dollar phase-out for purchases in excess of \$3,050,000. Equipment must be above 50% business use to use Section 179.



**A livestock income deferral is available for those who had a forced sale of livestock because of a weather-related disaster, such as drought, shares NDSU Extension specialists. (Pixabay photo)**

- The additional 100% first-year bonus depreciation has been phased down to 60% for the 2024 tax year. It is available for used as well as new property. It is equal to 60% of the adjusted basis after any Section 179 expensing. This provision is scheduled to phase out over time. For 2025 it is scheduled to phase down to 40%.

- Net operating loss (NOL) carryback rules are in effect. Producers can carry back losses to offset income.

- Like-kind exchanges are not allowed for personal property but are allowed for real property.

Income averaging can be used by producers to spread the tax liability to lower income tax brackets in the three previous years. This is done on Schedule J.

- Producers may also use Form ND-1 FA (income averaging) for North Dakota income tax calculations.

Other tax planning items to note:

- Crop insurance proceeds can be deferred to the next tax year if a producer is a cash-basis taxpayer and can show that normally income from damaged crops would be included in a tax year following the year of the damage. This would include prevent plant insurance payments.

- A livestock income deferral is available for those who had a forced sale of livestock because of a weather-related disaster. This is a very important consideration for producers who had to sell livestock because of drought. The IRS has two provisions for deferral. The first one is IRC 1033(e) in which a livestock producer who sells more draft, breeding or dairy animals than normal due to weather-related conditions may defer recognition of the gains for up to two years. A disaster declaration is not necessary, but if there is a federal disaster declaration the replacement period is four years. The second provision is IRC 451(g) in which a livestock producer that uses the cash method of accounting can elect to defer for one tax year the income of any qualified livestock sold due to weather-related conditions.

- Prepay farm expenses. Feed, fertilizer, seed and similar expenses can be prepaid. Typically, discounts are received by paying for these expenses in the fall. Producers can deduct prepaid expenses that do not exceed 50% of their other deductible farm expenses.

- Defer income to 2025. Crop and livestock sales can be deferred to the next year by using a deferred payment contract. Most grain elevators or livestock sale barns will defer sales until the next tax year. Producers should be aware that they are at risk if the business becomes insolvent before the check is received and cashed.

- Purchase machinery or equipment. Machinery or equipment purchases can be made before the end of the year to get a depreciation or Section 179 expense deduction in 2024.

- Contribute to a retirement plan such as a simplified employee pension plan, savings incentive match plan for employees or individual retirement account.

Information on agricultural topics can be found in the Farmers Tax Guide, Publication 225. It can be obtained at any IRS office or ordered by calling 800-829-3676.

Additional questions on this topic should be addressed to your tax professional or the IRS at 800-829-1040 or <https://www.irs.gov>. North Dakota income tax questions can be addressed to the North Dakota Tax Department at 877-328-7088 or <https://www.nd.gov/tax>.

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# Montana State Camelina Research Featured By U.S. Department Of Energy

By Reagan Cotton, MSU News Service

BOZEMAN – A large collaborative project exploring a new oilseed crop led by scientists in Montana State University’s College of Agriculture was featured last month by the U.S. Department of Energy for its high scientific impact.

The DOE featured work spearheaded by Chaofu Lu in MSU’s Department of Plant Sciences and Plant Pathology in its Science Highlights series, which features research the DOE identifies as particularly exciting. The series draws special attention to around 200 projects annually from thousands of research findings generated by laboratories, colleges and universities nationwide. The article featuring the camelina project, published Oct. 17 and titled “Engineered Yellow-Seeded Camelina Packs More Oil,” highlights work by scientists at MSU and the DOE’s Brookhaven National Laboratory.

Lu leads the “Enhancing Camelina Oilseed Production with Minimal Nitrogen Fertilization in Sustainable Cropping Systems” project, known as ECON. With more than 30 scientists on the team, ECON includes faculty and student researchers from MSU’s Department of Plant Sciences and Plant Pathology, along with the Central Agricultural Research Center, Moccasin, and the Eastern Agricultural Research Center, Sidney. Beyond MSU and BNL, collaborators also represent Lawrence Berkeley Laboratory; the University of California, Davis; and Washington State University.

A relative of the canola plant, camelina is intriguing for its potential as a sustainable source of biofuels, according to Lu. Through plant genetics, physiology and exploration of plant-microbe interactions, the research team is exploring variations in the plant’s oil production, with the goal of determining how best to maximize oil content.

“Traditional camelina seeds are brown. Using the tools of modern genetics, scientists disrupted genes called TT8 that are responsible for making brown seed color,” the article says. “Those genes also play a key role in oil production. The new engineered camelina produces light yellow seeds and accumulates more than 20% more oil than ordinary varieties.”

Lu has been leading camelina research at MSU for more than a decade, and the ECON project is supported by a multi-institution DOE grant of \$11 million that was awarded in 2020. Early in the project, Lu noted that camelina is particularly promising for northwestern states, such as Montana, bringing them added opportunity to boost rural economies. Thanks in part to his longtime work with camelina, Lu was named a Fellow of the American Association for the Advancement of Science earlier this year. He is the 5th MSU faculty member to receive the honor in the past decade. He credited the diverse expertise across the ECON team for its extraordinary research productivity and progress on understanding camelina.



**MSU’s Chaofu Lu leads a collaborative project exploring oil content in camelina seeds, work that was recently featured by the U.S. Department of Energy. (MSU Photo by Adrian Sanchez-Gonzalez)**

“These days, any project like this can’t be done without collaboration,” Lu said. “We’ve had many people working on this, and we’ve made so much progress in the last 10 years or so, just working on this plant. I think being in Montana and doing this research has advantages, and we can adapt our research to our environment.”

The full series of Science Highlights from the DOE can be found at [energy.gov/science/listings/science-highlights](http://energy.gov/science/listings/science-highlights).

# Two Richland County 4-H Members Earn Taste Of Success At National 4-H Congress



**Danica Denowh and Claire Steinbeisser at Montana State 4-H Congress (Photo by Josie Evenson)**

**By Katelyn Sponheim**

Danica Denowh, daughter of Chad and Jen Denowh, Sidney, and Claire Steinbeisser, daughter of Jim and MayAnn Steinbeisser, Sidney, competed in “Stir Ups” at Montana State 4-H Congress, July 9-13. Despite winning a Richland County cooking workshop, making salsa, and thorough preparation, Danica and Claire were still shocked to hear their names called as the winners of the contest featuring 4-H member contestants from all over Montana! Their victory earned them a trip to National Congress, Atlanta, GA, at the end of this month. They will leave Thanksgiving Day with the rest of the members from Montana who earned their spots as well. From Nov. 29 to Dec. 3, Claire and Danica will represent Montana and Richland County as delegates at 4-H’s largest annual event.

The contest itself was something the girls had seen and felt would be “something fun to do” while at State Congress. This year’s theme was pizza, and while they knew what most of the ingredient list they could use, there was also a mystery

**Continued on page 7.**

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# National 4-H Congress...

(Continued from page 5)

ingredient they would have to find a use for once on the clock. They made several practice runs at home, making sure to get their timing correct. The contest not only judges on the food itself, but food preparation safety, kitchen practices, cleaning as you go, presentation, teamwork, and their interview skills with the panel of judges. They purchased placemats and plates to raise the bar for their presentation; participants were required to provide their own plates for the finished product. Their chosen secret ingredient was balsamic vinegar, which they used to create a glaze for the pizza. This ended up being the choice that “elevated their dish above the rest” according to the judges. Their other surprise ingredient was Italian sausage. They had practiced with regular sausage, and felt the Italian sausage was a natural improvement.

In 13 years as the Richland County Extension Agent, Josie Evenson had yet to have any members participate in the contest. Before awards night, she encouraged the girls repeatedly to change into nicer clothes, “just because”. Claire found this funny later, as she said she and Danica completely missed the hint and Josie could not share how anyone had placed in their competitions. They did end up changing, and Danica said they were surprised when they were announced as the winners. She and Claire had seen the other participants’ pizzas and were not expecting to come out on top, but their complete package put them ahead of the rest. Claire said her favorite moment was when they were announced together, and Danica really enjoyed cooking with Claire and the plating and presentation part of the contest.

Safe travels to Claire and Danica, and the rest of Montana’s delegates, as they represent Richland County at National 4-H Congress.



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# Why Take Steps To Improve Soil Organic Matter?

**Building soil organic matter and improving soil health is a long-term investment and requires consistent practices like having well-timed and purposeful tillage, planting cover crops and implementing crop rotation and diversity.**

## By NDSU Agriculture Communication

As fall brings cooler temperatures, parts of North Dakota are experiencing low soil moisture, affecting both plants and soil microbes. Lower temperatures and moisture levels slow soil microbial activity and decrease microbial populations. Taking steps to build soil organic matter can help to maintain soil health and ensure sustainable farming practices, according to North Dakota State University Extension soil and soil health experts.

### The role of microbes in soil health

Microbes play a vital role in decomposing crop residues, releasing nutrients that become available for plants. Although this process may be slow, it is key to releasing the nutrients tied up in the crop residue. As the nutrients are released through microbial activity, they become plant-available and may be taken up by crops or cover crops.

However, when crop residues have a high carbon-to-nitrogen (C:N) ratio, microbes may temporarily tie up nitrogen, a process known as nitrogen immobilization. The ideal microbial diet has a C:N ratio of 24:1 (24 parts carbon for every one part nitrogen).

“Soil microbes that decompose high C:N ratio residues, such as corn stalks, will tie up more nitrogen from the soil than crops with more balanced ratios, such as legume cover crops,” says Brady Goettl, NDSU Extension soil science specialist.

C:N ratios for common crops are 57:1 for corn, 80:1 for wheat, 37:1 for cereal rye and 25:1 for soybeans.

### Practices that build soil organic matter

“Building soil organic matter and improving soil health is a long-term investment and requires consistent practices like having well-timed and purposeful tillage, planting cover crops and implementing crop rotation and diversity,” says Carlos Pires, Extension soil health specialist.

Tillage accelerates the breakdown of organic residues, potentially releasing carbon back into the atmosphere rather than retaining it in the soil. Avoiding soil tillage helps sequester soil organic matter in the soil, maintaining its health benefits.

Planting cover crops can provide plant material for microbes and prevent nutrients, such as nitrogen, phosphorus and potassium from being leached or eroded by wind or water. Cover crops also increase organic residues, which become active soil organic matter. This active portion of soil organic matter is crucial for water movement and holding capacity.

Employing a strategy for crop rotation and diversity helps to ensure a balanced C:N ratio in residues, promoting efficient decomposition and preventing long-term nitrogen immobilization.

“Investing in soil organic matter also contributes to better resilience against flooding, erosion and drought, ensuring that soils remain productive for future generations,” says Chandler Gruener, Extension soil health specialist. “Ultimately, while the benefits of building organic matter may not be immediately visible, they create a foundation for sustainable farming and ecosystem health in the long run.”

### Benefits of soil organic matter

Soil organic matter offers numerous benefits, including the following:

- Chemical: Enhancing nutrient retention and availability, increasing cation

exchange capacity, and stabilizing soil pH.

Physical: Improving soil structure, water infiltration and water-holding capacity; reducing compaction and surface crusting.

- Biological: Providing food for soil organisms, enhancing microbial diversity and accelerating nutrient cycling.

### Types of soil organic matter

Soil organic matter can be classified based on the following decomposition levels:

- Active: Freshly dead organic residue which microbes are actively consuming. Makes up 5-10% of the total soil organic matter and forms within months to years. Most influenced by land management practices.

- Slow: Comprises 20-40% of total soil organic matter and takes years to decades to form.

- Stable:

The greatest portion of total soil organic matter, 60-70%. Results from the decomposition of active and slow soil organic matter, creating the dark topsoil rich in organic matter.

To learn more about soil organic matter and which strategies might work for your system, visit <https://www.ndsu.edu/agriculture/extension/publications/soil-organic-matter-does-matter> or contact your local Extension agent.



**The above soil sample has less soil organic matter than the bottom soil sample due to management. (NDSU photo)**



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## Forever Buds 4-H Club Members Create Pet Shelters

Members of the Forever Buds 4-H Club met on Sunday, Nov. 10 and worked on a Community Service project for Eastern Montana Pet Services. The club was asked to help them create shelters for stray cats. The small shelter totes are for the stray and feral cats around Sidney. They will be distributed to areas and people who ask free of charge to keep the cats warm. (Photo submitted by Lisa Gorder)



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# REAL Montana Class VI Gains Media & Communication Skills In Billings Nov. 7-9

By Rob Breuer, Relationship Manager II/AVP

Fairview resident Rob Breuer just returned from Billings as part of REAL Montana (Resource Education and Agriculture Leadership). For Rob and other members of REAL Montana Class VI, this was the second of ten seminars in their two-year educational program.

The seminar, with a focus on media and communications, provided participants with intensive training. They began with personalized coaching on effective media interview techniques from local news anchors and media experts. To apply these skills, they conducted 15 live television and radio interviews across Billings. The program included behind-the-scenes experiences at KTVQ-2 news and the Voices

of Montana radio show. Other training areas included print journalism, social media, AI,



**Rob Breuer, Fairview, is shown on KULR 8 Non Stop Local Morning Show for a live interview and also was on Hot 101 KRSQ The "Big J" Show. (Photo submitted)**

and the future of media.

A panel discussion featuring experts from Par Pacific, the CHS Laurel Refinery, NorthWestern Energy, and MSU Extension shed light on effective crisis communication strategies.

The Montana Beef Council hosted a networking event that brought together program alumni, sponsors, and industry leaders. To enhance teamwork and problem-solving skills, participants engaged in a team-building painting exercise facilitated by Canvas Creek Teambuilding. The seminar concluded with a leadership training session focused on emotional intelligence and active listening.

"It was great experience learning from industry professionals, and it was a blast being able to use those skills on Live TV and Radio. Thank you to everyone that took time to teach us those skills and to the media for giving us time on your shows."

Twenty of Montana's emerging and established leaders were competitively selected from a pool of qualified candidates representing a wide variety of agriculture and natural resource industries across the state to take part in Class VI of REAL Montana. REAL Montana builds a network of informed and engaged leaders to advance the natural resource industries in Montana. The two-year program features eight in-state seminars; a five-day national study tour in Washington, DC; and a ten-day international trip. Seminars include training in natural resource development, agriculture institutions and agencies, public speaking/media, economics, state and federal policy, international trade, urban/rural relationships, water issues, and other current industry topics.

REAL Montana is funded through a partnership with Montana State University Extension and private industry. Oversight is provided by an advisory board of industry leaders.

Complete program information is available at <http://www.montana.edu/real-montana> or by contacting Jaime Edmundson or Tara Becken, program co-directors at [REALmontana@montana.edu](mailto:REALmontana@montana.edu).

## MFU Members Grow Leadership Skills

By Heather Link, Montana Farmers Union

Montana Farmers Union members connected with women from across the country during National Farmers Union's Annual Women's Conference, held earlier this month in San Antonio, TX.

"The NFU Women's Conference allowed me to connect with women in ag from both Montana and all over the country. Both the networking and conference sessions helped fill my cup to continue the hard work that is agriculture in Montana," said MFU member Shawna McCauley.

Attendees enjoyed networking and educational opportunities during the conference.

"Attending the 2024 National Farmers Union Women's Conference in San Antonio was incredibly impactful for me. It provided an empowering platform to connect with our group from Montana and other women from across the USA in agriculture, share experiences, and learn from each other's challenges and triumphs. Being part of this supportive community reinvigorated my commitment to my work and deepened my understanding of the vital role women play in shaping the future of farming," MFU Ambassador Mary Jenni said.

Women also can grow their networks closer to home through Montana Farmers Union's upcoming Women's Conferences planned Jan. 31-Feb. 1 in Malta and Feb. 7-9 at Fairmont Hot Springs.

Registration is now open for the fun events featuring educational speakers, networking opportunities, locally sourced food, hot springs, and more! Visit <https://montanafarmersunion.com/news-events/womens-conference/> for more information.



**Pictured left to right: Rachel Prevost, Sarah Degn, LeAnn Dinsdale, Eleanor Dutton, Heather Siderius, Linda Kiltz, Lauryn Siderius, Carissa McNamara, Andrea Getts, Shawna McCauley, April Martin, Mary Jenni, Jodi Koterba, Kathy Helvey, Charlotte Kelly, Sherri Flanscha, Jennifer Schlepp, Samantha Ferrat, Jeri Copenhaver. (Photo Courtesy Montana Farmers Union)**

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- 2012 Case IH RB564, 20,000 Bales, Shedded - \$12,500
- Case IH 1200 Planter 12R30 - \$50,000
- 2005 Cummins GTA855G3 235KW Genset - \$45,000
- 2013 Kohler 125REZGC 126KW Genset - \$20,000
- 2007 Drago 1230 Corn Head, Case Adaptor

### COMING SOON:

Farmall 75L, 40C & 255C Tractors



## TRI-COUNTY IMPLEMENT, INC.

2429 W HOLLY STREET • SIDNEY, MT 592709213

406-488-4400 | tri-cnty.com

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## NEW MISCELLANEOUS EQUIPMENT

- Danuser Pallet Forks (48", 4000lb), Hydraulic Post Hole Digger & Augers, Hammer post pounder, T8 & T7 Hornet Post Pounders, Intimidator Tree & Post Puller, & Mega Mixer
- Parma 30ft Mulcher
- Jenkins Hydraulic Forks
- 3pt-Skidsteer Trailer Spotters
- Unverferth 1020 Seed Tender
- Grasshopper 526V, 52, & 725D
- Grabtec Skidsteer Grapples
- Twin Star G3-7 Rake
- Westfield 8-36 Augers
- Morris Hayhiker 1400
- Great Plains 1006 NT Drill

## NOW HIRING ADDITIONAL SERVICE TECHNICIANS