



Ag News Information & Resources

Dec 2023/Jan 2024

Fayette County ISU Extension & Outreach

218 South Main Street
Fayette, IA 52142
Phone: (563) 425-3331
Fax: (563) 425-3339
<http://www.extension.iastate.edu/fayette/>

Extension Links

Ag Decision Maker
<http://www.extension.iastate.edu/agdm/>

Beef Center
<http://www.iowabeefcenter.org/>

Dairy Team
<http://www.extension.iastate.edu/dairyteam/>

ISU Nutrient Reduction Strategies
<http://www.nutrientstrategy.iastate.edu/>

Iowa State Research Farms
<http://farms.ag.iastate.edu/farms>

Iowa Water Quality Initiative
<http://www.cleanwateriowa.org/>

Manure Management
<http://www.agronext.iastate.edu/mmag/>

Pesticide Management
<http://www.extension.iastate.edu/psep/>

Pork Center
<http://www.ipic.iastate.edu/>

New Iowa Tax Law Benefits Retired Farmers

Contact: Kitt Tovar Jensen, Center for Ag Law & Taxation, 515-294-5608, twtovar@iastate.edu

As the end of the year approaches, Iowa taxpayers should be aware of new state laws impacting 2024 tax returns. Beginning in 2023, Iowa Code § 422.5(3)(a) exempts all “retirement income” from state taxation for eligible individuals. Recognizing that for many producers, farm assets are the main source of retirement income, Iowa law now allows “retired farmers” to choose to exclude **either** farm rental income **or** eligible capital gain from state taxation. Retired farmer means an individual who is disabled or who is fifty-five years of age or older and who no longer materially participates in a farming business. Federal tax laws still apply.

Retired Farmer Lease Income Exclusion — Under Iowa Code § 422.7, retired farmers may elect to exclude from Iowa taxation:

- the net income received from a written “**farm tenancy agreement**”
- covering **real property** held by the eligible individual for ten or more years
- if the eligible individual materially participated in a “**farming business**” for ten or more years.

If a retired farmer makes this election, they will not be eligible for the Beginning Farmer Tax Credit or the Iowa Capital Gain Deduction in future years.

Retired Farmer Capital Gain Exclusion — Beginning in 2023, retired farmers may qualify for the Iowa capital gain deduction for the sale of real property used in a farming business if the retired farmer materially participated in a farming business for ten years or more **in the aggregate** before making an election to take the deduction.

The law also allows retired farmers to deduct gain from the sale of breeding, draft, dairy or sport cattle or horses (held for 24 months or more) if the taxpayer:

- materially participated in the farming business for five of the eight years previous years, AND
- Sold all or substantially all of the taxpayer’s interest in the farming business when the election is made.

The same rule will apply to the sale of other breeding livestock held for a period of 12 months or more. Retired farmers may make a single lifetime election to exclude all qualifying capital gains under these provisions. However, retired farmers who elect to exclude gain under this provision may not claim the Beginning Farmer Tax Credit or the retired farmer lease income exclusion in future years.

Of course, it is always important to discuss your situation with your own tax professional. For more info on eligibility and other requirements, see this [Legal Issues Brief](#) (pdf) (<https://go.iastate.edu/3LY5RU>) on the [Center for Agricultural Law and Taxation](#) website (<https://www.calt.iastate.edu/>)

Private Pesticide Training Courses

Contact: Josh Michel, Extension Agronomist, 319-523-2371, jjmichel@iastate.edu

In-Person Private Pesticide Applicator Continuing Instruction Courses:

December 19—9:30 am and 1:30 pm, Fayette Opera House

February 26 — 1:30 pm & 6:30 pm, Fayette County Extension Office

For more information or to register for a training contact the Extension Office at 563-425-3331.

Crops TV Begins on January 2

Contact: Josh Michel, Extension Agronomist, 319-523-2371, jjmichel@iastate.edu

CropsTV is back for Season 4 starting in January 2024. Subscribe to this online, on-demand education option to access over 30 presentations available for Certified Crop Adviser CEUs on a variety of timely topics! Registration will open in December and subscribers will have access to materials from January 2 to April 5, 2024. **Learn more at the Crops TV webpage** (<https://www.aep.iastate.edu/cropstv/>)

Commercial Manure Applicator Training Scheduled for January 4

Commercial manure applicators can attend annual training to meet certification requirements on Thursday, Jan. 4, 2024. Iowa State University Extension and Outreach and the Iowa Department of Natural Resources will conduct the training from 9 a.m. to noon at the Fayette County Extension Office. Doors open at 8:30 a.m. There is no fee for the workshop. Pre-registration is required. No walk-ins are allowed. Applicators must register by Dec. 27, 2023, by calling 563-425-3331.

Crop Advantage Series to Help Producers Make Decisions for 2024 Growing Season

Contact: Josh Michel, Extension Agronomist, 319-523-2371, jjmichel@iastate.edu

These meetings are an opportunity for farmers and crop advisers to hear current research and crop production information from Iowa State University. Iowa State University Extension and Outreach specialists will travel to 12 locations around Iowa including **Cedar Falls on January 16**, providing updated management options and recommendations on crop production issues facing Iowa growers.

Program topics vary by location and are selected for regional issues. Topics on this year's agenda include crop market outlooks for 2024, nutrient management updates, soybean gall midge, climate outlooks, corn and soybean disease management updates, weed management issues and many more. For locations, times and program details visit www.aep.iastate.edu/cas.

Raising “Dairy Best Heifers” is Topic for Dairy Days 2024

Contact: Jen Bentley, Extension Dairy Specialist, 563-382-2949, jbentley@iastate.edu



Dairy Days will be offered Jan. 16 at Innovative Ag Service in Elma and Jan. 18 in Johnson's Restaurant in Elkader. Check-in for the events starts at 9:45 a.m. and the program will conclude by 2:30 p.m. Dairy Days 2024 topics include:

“Dairy best heifer: Lessons learned and path forward”, “Decision tools for heifer inventory management”, “Starting your calves on the right hoof”, and “What does it cost to raise your dairy best heifer?”

There is no cost to attend any of the Dairy Days. However, registration is encouraged to plan for the noon meal and proceedings. Local sponsors will be recognized at each event. Pre-registration is requested by the Friday before each event to reserve a meal. Register online at <https://go.iastate.edu/2024DAIRYDAYS>.

Cattle in the Green Series Beginning in Postville on January 17

Contact: Denise Schwab, Extension Beef Specialist, 319-472-4739, dschwab@iastate.edu



Learn to financially analyze your livestock/farm operation in a different way to find more profit, eliminate money pits and lower your stress level.

The five sessions are set for January 17, 24 and 31 and February 7 and 21. All will be held from 5:30 to 8:30 p.m. at St. Paul's Lutheran Church, 116 E. Military Rd, Postville. Because of the evening time, a light meal will be served sponsored by Clayton and Fayette County Cattlemen, Nicholas Wilz, Financial Advisor, and the Allamakee, Clayton, Fayette and Winneshiek County Extension offices.

The fee for the five-part series is \$50 for the first per person from an operation and \$20 for each additional member. Registration is limited to 24 participants so be sure to register by the January 10 deadline by calling the Fayette County Extension Office at (563) 425-3331 or emailing dkahler@iastate.edu.

Advanced Calving Clinic at Heartland Acres

Contact: Denise Schwab, Extension Beef Specialist, 319-472-4739, dschwab@iastate.edu

An Advanced Calving Clinic which will offer hands-on classroom sessions to help cattlemen prepare for the upcoming calving season will be held **January 15 from 4:30-9:30 pm** at Heartland Acres Event Center in Independence. Please pre-register to Kara at 319-334-7161 or karav@iastate.edu

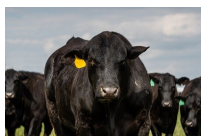
Iowa Pork Congress

Contact: Mark Storie, Extension Swine Specialist, 563-425-3331, mstorie@iastate.edu

Make plans to attend the Iowa Pork Congress **January 24-25** at Iowa Events Center in Des Moines. For 50 years, the Iowa Pork Producers Association has been put together this event that combines business, education, achievement recognition, and social get togethers for those whose daily lives depend on pork production.

Driftless Beef Conference

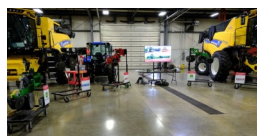
Contact: Denise Schwab, Extension Beef Specialist, 319-472-4739, dschwab@iastate.edu



The upcoming Driftless Region Beef Conference will showcase Dr. Kim Stackhouse-Lawson from Colorado State University, known for her work in sustainability of beef with NCBA and JBS USA. She's now the director of AgNext, a center for research in animal and ecosystem health, and profitability throughout the supply chain. The conference will be held **Jan. 25-26, 2024**, at the Grand River Conference Center in Dubuque. The early registration fee is \$100 per person and must be received prior to midnight, Jan 13. The price increases to \$130 after that date. More information on topics, speakers, lodging, and registration options is available on the [conference website](https://go.iastate.edu/5Y5QWQ) (<https://go.iastate.edu/5Y5QWQ>).

Planter University

Contact: Josh Michel, Extension Agronomist, 319-523-2371, jjmichel@iastate.edu



Planter University a brand-neutral learning opportunity to help you continue to better understand and optimize your planting setup, no matter what color you run. The focus won't be on telling you what settings you should be running, but rather the theory behind planting equipment and new planting technology allowing you to evaluate and identify the right setting for you, your seed, your field, and your equipment setup. Registration is limited to allow for hands on demonstrations with both high speed and traditional row unit demo stands.

Planter University will be held **February 6 at Heartland Acres in Independence from 9 am to 2:30 pm**. The \$85 registration fee includes lunch, breaks, reference materials, seed depth tool and closing wheel hold up bracket.

Who should attend? 1) Farmers interested in continuing to learn about and optimize their current planter, who are considering upgrading planters in the future or farmers with high speed planters interested in continuing to refine how they set their planter to optimize performance. 2) Crop input dealers or other service providers that depend on proper seed planting to ensure performance of their products. 3) Equipment or precision ag dealers and technicians interested in continuing to broaden their knowledge and understanding of how planters function and the agronomic implications associated with planting.

Space is limited, Sign up early! Learn more at <https://www.aep.iastate.edu/planter/>

Farm Couple Getaway Returns to Decorah

Contact: Jennifer Bentley, Extension Dairy Specialist, 563-382-2949, jbentley@iastate.edu



To help farm families build relationships and set family goals, Iowa State University Extension and Outreach is offering a "Farm Couple Getaway" **February 16-17 at the Hotel Winneshiek in Decorah**. This event is aimed at farmers wanting to take advantage of activities to improve farm family communication, work on farm or family goal setting, farm transitions or who just would like a weekend away to discuss farm and family issues.

The getaway will run from 12:30 p.m. on the first day to 3:15 p.m. on the second day. There is no cost to attend the program as food, lodging and other expenses are being paid for by sponsorships. However, there is a \$50 per couple deposit to hold each reservation, refundable on the second day of the event.

Registration will be on a first-come, first-served basis with registrations due two weeks prior to the session. Registration brochures can be obtained from the link below or from Jenn Bentley, dairy specialist with ISU Extension and Outreach, at jbentley@iastate.edu, or at the ISU Extension and Outreach Winneshiek County office, at 563-382-2949.

Farm Couple Getaway Brochure (<https://go.iastate.edu/XYYMDB>)

Boots in the Barn Offered in Two Locations in February

Contacts: Jennifer Bentley, Extension Dairy Specialist. 563-382-2949. jbentley@iastate.edu and Denise Schwab, Extension Dairy Specialist, 319-472-4739, dschwab@iastate.edu

Boots in the Barn, a 4-part program for women dairy and beef producers, will be offered by Iowa State University Extension and Outreach in February and March in Edgewood and Decorah.

The course will be held Feb. 13, 20, 27, and March 12 in Edgewood and February 15, 22, 29, and March 14 in Decorah. At each location, the dairy session will run from 1-3 p.m. and the beef session will run from 6:30-8:30 p.m. Sessions:

Feb. 13 – Woods Edge Golf Course, and Feb. 15 – ISU Extension and Outreach Winneshiek County office—The topic will be forage and feeding management. Speakers will demonstrate and discuss selection, forage management tools, and best management practices for feeding high quality forage to the lactating dairy cow and the beef cow herd. Participants are encouraged to bring their own forage samples, TMRs for analysis and discussion.

Feb. 20 – Edgewood Vet Clinic, and Feb. 22 – Danan Lansing Building, Winneshiek County Fairgrounds — The topic will be understanding calf health with necropsy. Speakers will lead participants through a calf necropsy to discover physiology of the lungs, rumen development and other calf health issues and topics on dairy and beef health care. At the Decorah location, there will be discussion on neonatal calf scours.

Feb. 27 – Woods Edge Golf Course and Feb. 29 – ISU Extension and Outreach Winneshiek County office — The topic will be troubleshooting dystocia with a calving simulator. This is a hands-on session with “Butterscotch,” focusing on troubleshooting dystocia. For the dairy session, discussion will be on colostrum management and for the beef session, calving distribution.

The final session will be held on **March 12 – Woods Edge Golf Course and March 14 – ISU Extension and Outreach Winneshiek County office** — The topic will be transitioning the farm and networking with charcuterie. At the Edgewood location speakers will help build confidence and leadership around family transition.

At the Decorah location, speakers will provide resources and ways to initiate dairy and beef farm family discussions. At both locations, participants will also network with fellow dairy and beef women as they learn to build their own charcuterie boards, led by local businesses.

Those interested in the program can register online at <https://go.iastate.edu/0HOWZM> by Feb. 6 or by calling the ISU Extension and Outreach Delaware County office at 563-927-4201 or Winneshiek County office at 563-382-2949. The fee for this program is \$30 per person. A brochure can be downloaded: Edgewood Boots in the Barn (<https://go.iastate.edu/AGXXSE>) or Decorah Boots in the Barn (<https://go.iastate.edu/IAX62X>)

Fall and Winters Habitat To-Do List

First, sometimes what's best for wildlife, is what we don't do! In this case, it's important to leave what remains from this year's growing season out for wildlife to use throughout the winter. Flowers in the garden or landscape, roadsides, old barn lots, hay fields you didn't get that last cutting in, and more can all provide critical food (from seeds and broad-leaved plants) and shelter for wildlife with a few important exceptions.

One of these exceptions is to engage in combat this fall and winter with the woody invasive plants (<https://go.iastate.edu/JCOD1A>) under your purview. Multiflora rose, autumn olive, European buckthorn, burning bush, and Amur honeysuckle are on my most-wanted list. The best control tactic for woody invasive plants is to cut and treat them (<https://go.iastate.edu/F0QEAX>) with herbicide, and winter is an ideal time to do so. Fall and winter is also a good time to prune in and around the native trees we want to keep.

Finally, winter is the time mother nature seeds prairie, and that means it's a good time for you to do the same! (<https://go.iastate.edu/ONDZGC>) Many prairie plants keep their seeds into the late summer, fall, and even winter and then cast them out onto the frozen ground. Humans can mimic that with a practice called frost seeding.

There's dozens more things you could do to do right by wildlife this fall and winter, but hopefully these tips at least get you started. If you want to learn more, check out the resources on our website (<https://naturalresources.extension.iastate.edu/>) for more information, or visit your local NRCS office for tips on how to find cost share programs and even regional wildlife biologists to lend a hand! Happy habitat helping!

Full article (<https://go.iastate.edu/BUSRWO>)

Upcoming Events

Dec 19 — Private Pesticide Training, 9:30 am & 1:30 pm, Fayette Opera House

Dec 20 — IDALS Testing, 9 am—3 pm, Extension Office

Dec 25-27 — Holiday—Extension Office closed

Jan 1 — Holiday—Extension Office closed

Jan 4 — Commercial Manure Applicator Training, 9 am—noon, Extension Office

Jan 9 — Master Gardener Meeting, 1 pm, Extension Office

Jan 15—Holiday—Extension Office closed

Jan 16 — Extension Council Organizational Meeting, 7:30 pm, Extension Office