

## Trees: A beautiful way to insulate your home

By Corrina Aldrich

We are all looking for ways to either save money or get more bang for our buck. One really good way to do this is to plant a windbreak of living trees. They can not only help shield your home from prevailing winter winds and hot summer sun but add to the aesthetic appeal by creating interest in the home's landscape. There are also many intrinsic values of trees to begin with: air quality, water quality and retention, wildlife habitat, and carbon sequestration, to name just a few. Evergreen trees planted in appropriate locations on your property can help reduce the force of winds when they hit your house or channel them around your house if planted thick enough. Shrubs and bushes planted next to your house can also help insulate from winter winds and summer heat. Tchukki Anderson from the Tree Care Industry Association recommends, "To reduce winter heating costs plant evergreen trees and shrubs as

*(continued on page 4)*

If open wind is 35 mph, the windbreak can reduce velocity to

about 10 mph here

about 15 mph here



## Trees, Shrubs, Ground Cover Order Now - Pickup in April

By Joe Driscoll



The 2012 tree order form is finally out (and enclosed in this newsletter). We were a little late getting this year's Tree Program organized with all of the storm recovery projects and other field work which has extended into the new year. However, we think it was worth waiting for! Several species of larger conifers, 12-24" in height, including Eastern White Pine, Douglas Fir and Eastern Red Cedar have been added. Red Cedar is well known as a source of lumber used for cedar chests, closets, shingles and pencils.

We have also added a Riparian Species Packet with 10 varieties (100 trees or shrubs total) adapted to streambank and streamside buffer restoration. The destructive storms of last summer have greatly increased the need for such projects and plantings. Please take time to look over the enclosed order form and contact us with any questions regarding species or site suitability.

# USDA NRCS Conservation Programs Update - 2011

by Scott Fitscher

Below is a list of Conservation Programs offered by the USDA Natural Resources Conservation Service. In an effort to be timely, heighten awareness, and make these programs more accessible to farmers and landowners, NRCS has now initiated what we call a “continuous sign up” process. You can sign up at anytime. Unfortunately many of the programs only fund applications one time per year. Signing up is a request indicating your interest in a program and your intent to sign a conservation contract when your application becomes approved for funding.

Farmers and landowners interested in these programs should contact the office to discuss the program that may be appropriate for their use. If you are not sure which program suits your needs we’ll help you figure that out. Each program usually has a different application deadline. Each of the programs usually obligates funding to applicants one or more times during the fiscal year. If your now confused, don’t sweat it! We’ll identify which program is best suited to your needs

and keep you informed regarding important deadlines to get your application in the system.

What you need to do as a potential conservation program applicant is be able to identify your specific intentions or objectives. Ask yourself, what do I want to accomplish? With this information in mind contact the office and be ready to begin discussing the project with myself or Bill. We will discuss your objectives with you. This discussion is important. First of all you need a written conservation plan to be flagged as a “High Priority” application. Without a plan your application is a “Low Priority”. The conservation plan is important because it will identify what you want to accomplish and provide the road map and details to install the needed conservation practices that will be listed in your conservation program application, and will allow for a funding estimate.

So you don’t have a conservation plan! What now? Refer to the table below for “Conservation Activity Plans”. NRCS will help you with the

costs of having conservation plans developed by private industry representatives for the resource concern referred to in the title.

The main points to remember in signing up for a conservation program are: (1) Is my conservation plan up to date and does it adequately describe (with details) the project? (2) If no conservation plan exists, is it likely that your application may not get ranked for funding considerations. (3) Does the conservation plan provide the environmental benefits the conservation program is intended to improve?

My take home message when considering signing up for a conservation program is: let’s have a plan which is realistic, practical and funded to the best the conservation program allows. If it means that we spend more time planning a good project and pursue a conservation contract at a later date, so be it!

For information about specific programs visit: <http://www.ny.nrcs.usda.gov/programs> ■

		Signup deadline Round 1	Signup deadline Round 2
Environmental Quality Incentives Program	- EQIP	January 14	none
Environmental Quality Incentives Program	- EQIP - Organic	March 4	none
Environmental Quality Incentives Program	- EQIP CAPS	Continuous signup	Continuous signup
<b>CONSERVATION ACTIVITY PLANS</b>			
- Comprehensive Nutrient Management Plans		Continuous signup	Continuous signup
- Nutrient Management Plans	Continuous signup	Continuous signup	Continuous signup
- Integrated Pest Management Plans	Continuous signup	Continuous signup	Continuous signup
- AgEmp – Ag Energy Management Plan	- Headquarters	Continuous signup	Continuous signup
	- Landscape	Continuous signup	Continuous signup
- Conservation Plan Supporting Transition to Organic		Continuous signup	Continuous signup
- Grazing Management Plans	Continuous signup	Continuous signup	Continuous signup
- Spill Prevention, Control and countermeasure Plans		Continuous signup	Continuous signup
- Irrigation water Management Plans		Continuous signup	Continuous signup
Wetlands Reserve Program	- WRP	Continuous signup	Continuous signup
Wildlife Habitat Improvement Program	- WHIP	January 14	none
Agricultural Management Assistance	- AMA	January 14	To be determined
Grassland Reserve Program	- GRP	none	none
Conservation Reserve Program-general	- CRP signup 41	April 15	-
Conservation Reserve Program-continuous	- CRP continuous sign up 42	Continuous signup	Continuous signup
Conservation Reserve Enhanced Program	- CREP	Continuous signup	Continuous signup
Conservation Security Program	- CSP	January 7	To be determined -
Farm and Ranchland Conservation Program	- FRPP	None at this time	Continuous signup

# WASHINGTON COUNTY FSA NEWS

by David Holck

## 2012 DCP Signup

Sign up for the 2012 Direct and Counter Cyclical Program (DCP) begins on January 23, 2012 and will end on June 1, 2012. The DCP program provides payments for farms that have FSA bases for the following crops:

- Corn
- Soybeans
- Oats
- Barley
- Wheat

DCP direct payments provide income support to producers of the

eligible commodities listed above. Payments are based on production history (acreage and yields) and do not depend on 2012 acreages and yields.

Some important reminders about the DCP program are as follows:

- All producers planting crops on DCP base acres must be listed on the DCP contract and receive a proportionate share of the DCP payment for the farm.

- All of the land on farms enrolled in DCP must comply with conservation and wetland protection provisions
- The 2008 Farm Bill requires that no advance payments will be issued in 2012. All DCP payments will be paid in October.

To provide the most efficient service to farmers, we are requesting that you call the FSA office at 692-9940, ext. 2 to make an appointment to sign up for the DCP program. ■

## Supplemental Revenue Assistance Program (SURE)

USDA Farm Service Agency announces the 2010 SURE sign up for 2010 crop losses. The sign up began November 14, 2011 and will end on June 1, 2012. SURE is a disaster program to assist producers who have suffered losses due to a natural disaster. In order to be eligible, the cropland must be located in a Secretarial Disaster declared county

or a contiguous county. The producer will need to have suffered a 10% loss on a crop of economic significance and have either Crop Insurance or a Noninsured Crop Disaster Assistance Program (NAP) policy from FSA for all economically significant crops. A producer can still be eligible if they are not located in a disaster county by certifying a 50% production loss.

SURE is a revenue based program. The program looks at the total farm revenue, which includes the crop value, crop insurance indemnities, NAP payments, and Direct and Counter Cyclical payments to determine if a SURE payment is earned. Please contact the office at 692-9940 (ext. 2) for more information. ■

## Noninsured Assistance Program (NAP)

The NAP program provides financial assistance to producers of non-insurable crops when low yields or prevented planting occur due to a natural disaster.

The application and service fee must be filed by the application closing date. The following application closing dates apply to many vegetable crops:

DATE: February 1, 2012

CROPS: Beets, Greens, Onions, Lettuce, Leeks, Radishes, Scallions, Turnips

DATE: March 15, 2012

CROPS: most spring seeded vegetables, including

Beans, Broccoli, Cantaloupe, Carrots, Cucumbers, Eggplants, Peas, Peppers, Potatoes, Pumpkins, Squash, and Tomatoes.

The service fee for NAP is the lesser of \$250 per crop or \$750 per producer, per county, not to exceed \$1875 for producers with farming interests in multiple counties.

In order to receive a NAP payment the natural disaster must have reduced production for the crop by greater than 50%. Many Washington County farmers suffered crop losses

greater than 50% due to flooding from Hurricane Irene. Now is the time to decide if the NAP program should be part of your risk management strategy for 2012. Contact the FSA office at 692-9940, ext. 2 for more information. ■



## Trees: A beautiful way to insulate your home

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windbreaks. Generally most cold winds come from the north or west, so on those sides of the building plant a dense row of evergreens that maintain branches low to the ground. To provide additional insulation for your building, evergreen shrubs should be planted slightly away from the foundation. Allow enough space in tree's root zone for roots to grow".

Designs for windbreaks should take into account wind speed and direction, snow accumulation patterns, driveways, roadways and buildings. You do not want to create a windbreak that actually deposits more snow on your roof during the winter. This could actually happen as the trees change the wind currents. Proper sighting is very important, as well as picking the proper tree species. For instance, hardwood trees like oaks and maples will help some but they only provide about half as much density as softwood trees like pines, balsams, cedar, and spruce. The higher density windbreaks slow the wind speed more and cause snow to drop to the ground and accumulate on the windward and leeward side of the trees. If placed correctly this can help keep driveways and high use areas free of drifts.

In colder climates, planting trees on the south side of buildings should be done on a limited basis as we wish to avoid blocking the winter sun from coming into our homes. If trees are desired for the southern portion of a home hardwood trees would be a better choice as they will create shade during the hot summer and let in more sun during the winter, then softwood trees. Examples of some good native hardwood species wood are; sugar maple, red or white

oak, black walnut, locust, or cherry. Fast growing species such as larch and poplar can jump start a windbreak, and be removed as the more desired, slower growing species mature and fill in.

Trees and forests are very prevalent in our part of the country so it is natural that we tend to take them for granted. Could you imagine walking or driving in the northeast and not seeing trees? For those who have traveled to the mid and southwest areas of this country you can appreciate this statement. You also may have seen homes and farms with trees and shrubs planted in specific areas and patterns adjacent to them and not even realized these trees were serving important functions by reducing wind velocity and drifting snow in the winter along with providing shade and dust control in the summer. Many times trees are planted between highways and residential areas to reduce traffic noise and provide a physical sight barrier that is both attractive and beneficial to the environment instead of fences or concrete walls. Imagine living next to a high traffic road on a curve and having car lights shine into your windows at night or listening to the noise of tires on wet pavement when it rains without the benefit of some nice pine trees to lessen these impacts.

Other items to take into account when planting trees around the home are underground utilities and overhead power lines. Though they take a long time to grow, trees will eventually become a large part of your home landscape, so it is important to do a little planning and take some measurements before you actually plant. The Arbor Day Foundation has

an excellent website which provides a wealth of information. If you have questions about windbreak or shelter-belt design you could consult with the Soil and Water Conservation District, Natural Resources Conservation Service, or forest industry professionals like an arborist.

So remember, buying and planting trees around and near your home can help to save you money in the long run when it comes to staying warm in the winter and cool in the summer. Plus the added benefits of a pleasant and inviting landscape for not only you but future generations of birds, wildlife and people. Order your trees today! ■



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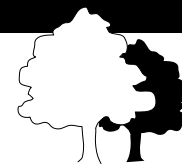
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# WASHINGTON COUNTY SOIL & WATER CONSERVATION DISTRICT

USDA Service Center, 2530 State Route 40, Greenwich, NY 12834 518-692-9940, ext. 3  
email: laurie.deyoe@ny.nacdnet.net



## 2012 TREE ORDER FORM

Orders must reach our office by March 26, 2012, and will be available for pickup at the Washington County Fairgrounds on April 27, 8:00-4:00 or April 28, 9:00-Noon.

Species: All stock is bare root.		Age/Size	10 trees	25 trees	50 trees	100 trees	# Ordered	Cost
Conifers:	Red Pine	3-0/12-24"	\$12.00	Not Available In Quantities of 25	\$40.00	\$ 70.00		
	Canadian Hemlock	3-0/6-12"	\$10.00		\$36.00	\$ 60.00		
	White Spruce	3-0/10-18"	\$10.00		\$40.00	\$ 70.00		
	Colorado Blue Spruce	3-0/10-18"	\$10.00		\$40.00	\$ 70.00		
	Canaan Fir	3-0/8-18"	\$12.00		\$45.00	\$ 80.00		
	Concolor Fir	3-0/6-14"	\$12.00		\$40.00	\$ 70.00		
	Eastern Larch (sheds needles in fall)	2-0/14-28"	\$12.00		\$40.00	\$ 70.00		
	Eastern White Pine	4-0/12-24"	\$10.00		\$36.00	\$ 60.00		
	Douglas Fir	4-0/12-24"	\$10.00		\$36.00	\$ 60.00		
	Eastern Red Cedar	2-0/12-20"	\$10.00		\$36.00	\$ 60.00		
Hardwoods:	River Birch	1-0/5-12"	Not Available In Quantities of 10	\$40.00	\$60.00	\$110.00		
	Black Walnut	1-0/5-12"		\$40.00	\$60.00	\$110.00		
	Sugar Maple	2-0/5-12"		\$40.00	\$60.00	\$110.00		
	Red Oak	2-0/5-12"		\$40.00	\$60.00	\$110.00		
	Wild Apple	1-0/5-12"		\$40.00	\$60.00	\$110.00		
Wildlife Species & Streambank Stabilization:	Redosier Dogwood	2-0/5-12"		\$18.00	\$32.00	\$ 54.00		
	Northern White Cedar	3-0/5-12"		\$18.00	\$32.00	\$ 54.00		
	Streamco Willow	1-0/6-12"		\$18.00	\$32.00	\$ 54.00		
	Highbush Blueberry: a mixture of Patriot, Blue Jay, Northland	3-0/18-24"	10 for \$ 55.00	50 for \$250.00	100 for \$450.00			
<b>Wildlife Mixed Species Packet:</b> (30 plants) Contains 10 each of the following: Highbush Cranberry, Silky Dogwood, Sand Cherry.				\$40.00 per packet of 30 seedlings				
<b>Riparian Species Packet:</b> Contains 10 each of: Hybrid Poplar, Pussy Willow, Red Oak, Red Maple, Red Stem Dogwood, Highbush Cranberry, Streamco Willow, Silky Dogwood, White Spruce, Silver Maple.				\$80.00 per packet of 100 seedlings				
<b>Ground Covers:</b> (7% NYS Sales Tax has been included):								
Periwinkle (Vinca Minor) 3-6" plants (6" spacing) \$42.80/50 plants \$74.90/100 plants \$642.00/1000 plants								
Sunny Countryside Wildflower Mix 4 oz. packer covers 2,500 sq ft \$12.84 per packet								
Shady Countryside Wildflower Mix 4 oz. packet covers 1,200 sq ft \$12.84 per packet								
<b>Fertilizer Tablets:</b> 20-10-5 10-gram tablets 1 tablet per 1/4" stem diameter			10 tablets: \$2.14	50 tablets: \$7.49	100 tablets: \$12.84			
<b>ORDER TOTAL</b> (Any required Sales Tax has been included in the prices.): \$ _____								

All orders must be prepaid by cash, check or money order. We do not accept credit cards.

Make check or money order payable to "**Washington County SWCD**" and mail with this order form to the above address.

Name: \_\_\_\_\_

Mailing address: \_\_\_\_\_ City: \_\_\_\_\_

State: \_\_\_\_\_ Zip: \_\_\_\_\_ Daytime telephone number: \_\_\_\_\_

Email address (optional): \_\_\_\_\_

All trees & shrubs sold are to be used for effective conservation practices such as windbreaks, erosion control, etc, and will not be planted for ornamental purposes. Trees & shrubs sold will not be removed with roots attached for resale. This is in compliance with NYS Sales and Use Tax Regulations, 20 NYCRR, Section 529.2 (c).

## Species Descriptions & Site Suitability

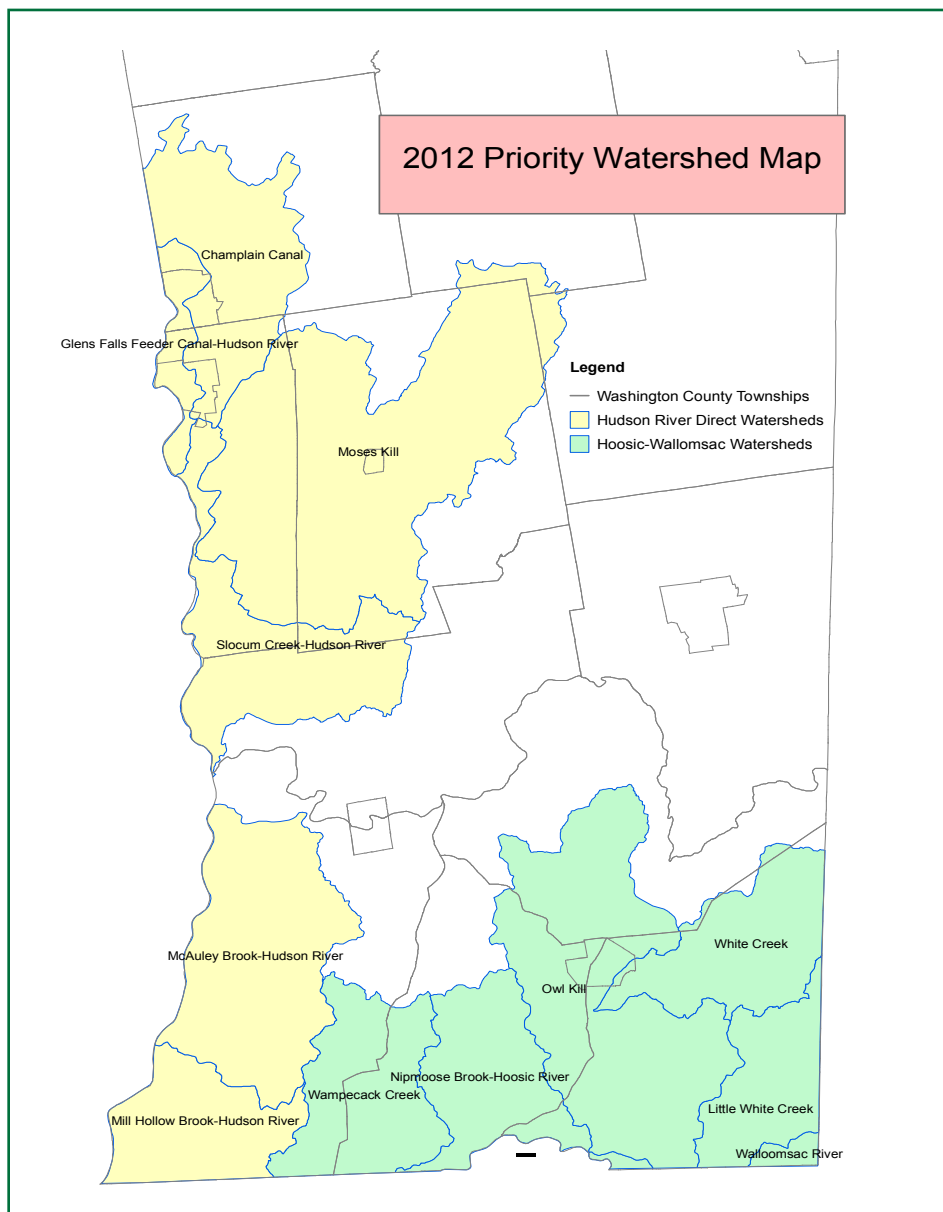
Species	Mature Height	Description	Soil	Light
<b>BLACK WALNUT</b>	80'	Broad crown & compound leaves, extensive taproot, valued timber tree, nuts for wildlife.	Deep, moist	Full sun
<b>CANAAN FIR</b>	50'	Nearly identical to Balsam Fir; excellent Christmas tree; frost tolerant.	Moist to poorly drained	Partial shade
<b>CANADIAN HEMLOCK</b>	75'	Short needled, manageable landscape or hedge tree.	Moist to wet	Full sun to partial shade
<b>COLORADO BLUE SPRUCE</b>	100'	Attractive pyramidal shape. Sharp, dark green needles. Slow growing Christmas tree, windbreak.	Dry, well-drained	Full sun
<b>CONCOLOR</b>	100'	1-2" silvery blue needles; excellent Christmas tree that holds needles very well.	Well-drained	Full sun
<b>EASTERN LARCH</b>	70'	Native, very fast growing, marketable timber in 10-15 years; sheds	Well-drained	Full to partial sun
<b>HIGHBUSH BLUEBERRY</b>	6-12'	Patriot: 6-8' spacing, constant moist soil, pH of 4.6-5.0 Blue Jay: Vigorous grower with heavy fruit set; pH of 4.8-5.2 Northland: Adapts to a variety of growing conditions; pH of 4.8-5.2	Moist, well-drained	Full sun to partial shade
<b>RIVER BIRCH</b>	70'	Native alternative to white birch; fast growing; white bark when mature; grows well in clumps; wildlife, streambanks, rain gardens.	Moist to well-drained	Sun to light shade
<b>RED OAK</b>	75'	Lustrous green foliage, turning to a deep red in fall. Fast growing of all oaks. Transplants easily; drought tolerant.	Moist to well-drained	Sun to light shade
<b>RED PINE</b>	80'	Fast-growing; native to New York; reddish-brown bark; pole-like stature; used for plantations, screens, poles, lumber, wildlife cover.	Well-drained, acidic, dry	Full sun
<b>SUGAR MAPLE</b>	75'	Spreading canopy. Brilliant fall colors. Storm sturdy. A NYS tree.	Deep, moist, well-drained	Sun to partial shade
<b>WHITE SPRUCE</b>	60'	Very hardy, stiff-needled evergreen; fast-growing, good for timber, screen, fresh-cut Christmas tree.	Wet to well-drained	Full sun
<b>WILD APPLE</b>	30'	One of several native apple trees. Fragrant blossoms are white to pink and up to 1.5" in diameter. Small fruit makes great wildlife food.	Moist, well-drained	Full sun
<b>WILDLIFE MIXED SPECIES PACKET</b>		<p><b>HIGHBUSH CRANBERRY:</b> Native to New York; grows to 12' tall; prefers moist, well-drained soils; poor drought tolerance; white flowers in May, berries in fall. Food for wildlife, hedges, windbreaks.</p> <p><b>SILKY DOGWOOD:</b> 10'-white blooms in spring, wildlife food, full sun, not drought tolerant, draws butterflies.</p> <p><b>SAND CHERRY:</b> Grows to 9'; upright shrub with red stem; fruit in mid-August; streambank stabilization; wildlife food.</p>		
<b>RIPARIAN SPECIES PACKET</b>		<p><b>HYBRID POPLAR</b> – 80' – Sun, moist soils, extremely fast growing; pulp, windbreaks, biofuel.</p> <p><b>PUSSY WILLOW</b> – 10' – Sun, moist soils, streambanks, rain gardens, wildlife.</p> <p><b>RED OAK</b> – see above</p> <p><b>RED MAPLE</b> – 50' – Grows in any soil, red foliage in autumn, attractive shade tree, riparian restoration.</p> <p><b>RED STEM DOGWOOD</b> – 9' – sun to partial shade, spreading shrub, white flowers, soil stabilization, wildlife.</p> <p><b>HIGHBUSH CRANBERRY</b> – see above</p> <p><b>STREAMCO WILLOW</b> – 15' – Sun, moist soil, streambanks, rain gardens, wildlife food.</p> <p><b>SILKY DOGWOOD</b> – 10' – Spreading shrub, small white flowers in spring, attracts butterflies.</p> <p><b>WHITE SPRUCE</b> – see above</p> <p><b>SILVER MAPLE</b> – 75' – Sun, moist soils; riparian restoration, fast-growing shade tree.</p>		
<b>PERIWINKLE (VINCA MINOR)</b>		Maintenance-free groundcover; erosion control; lawn substitute. Grows to a height of 6". Excellent shade tolerance. Grows in low fertility, acid, clay, loam or sandy soils.		
<b>SUNNY WILDFLOWER</b>		Wide range of colors and bloom times; includes varieties suited to full sun or drier conditions.		
<b>SHADY WILDFLOWER</b>		Designed to perform in low light or partial shade conditions, but will grow in full sun also.		
<b>FERTILIZER TABLETS</b>		Use 1 tablet per 1/4" stem diameter. One tablet for seedlings, two for transplants.		

# AEM Priority Watersheds for 2012

By Bob Kalbfliesh

The District's Strategic Agricultural Environmental Management (AEM) Plan for Washington County prioritizes the Hoosic-Walloomsac Watershed as the main one to develop conservation plans for in 2012. That watershed includes the sub-watersheds of Wampecack Creek, Nipmoose Brook, Owlkill, White Creek, Little White Creek and the Walloomsac River. The Plan also prioritizes the Hudson River Direct Watershed which includes Mill Hollow, McAuley Brook, Slocum Creek, Moseskill, Glens Falls Feeder Canal, and the Champlain Canal Watersheds.

The District is working with farmers in these watersheds through the AEM process. Remember, AEM is a voluntary program and will help you operate your farm in an environmentally sound and economically viable manner. We will start with an assessment of environmental concerns on your farm, document good stewardship and develop possible solutions to any concerns identified through a conservation plan. The plans we prepare for you and your neighbors are designed with your farm's mission and goals in mind, while addressing the overall concerns of the watershed. Once plans are completed the District can more readily pursue any possible funding to help address the environmental concerns. If you would like to participate in the AEM program, please contact our office. ■



## Upcoming Events at the District

**Cover Crop Field Day** in late March or April - We will be revisiting the test plots set up last fall for comparison and examination for forage feed potential.

**Stream Processes Workshop** in April - This event was to be held last fall and was postponed until this spring. Carl Schwartz of US Fish and Wildlife service will speak about the dynamics of streams and rivers and address different ways to repair bank erosion in a cost effective and habitat friendly manner. We may have this in a couple locations in the county.

**Agricultural Plastics Baling Demonstration/Training Day** at the Tooley Farm in Granville, NY in early April, this event is designed for farmers and veggie growers to learn how to manage their plastic and safely operate the Bigfoot plastic baling unit.

The **No-till Drills** will be available for your spring seedings when the warm spring days start showing up. Remember at this point spring is only two months away (according to the calendar). Start planning now.

**Agriculture Environmental Management** - Grazing Plans maximize your forage potential and improve your soil health for maximum profits. We also do Nutrient Management plans. Call anytime.

# SWCD's Swift Response to Irene Helps 14 Farms Recover

by Joe Driscoll

Anyone affiliated at all with the Washington County Fair will remember 2011 as the year the fair closed a day early. The reason for that and what followed had far more significance, and in many cases devastating impacts, on New York State agriculture, infrastructure and people's lives in general. Hurricane Irene, as promised, SLAMMED into the northeast on Sunday, August 28. With the ground already saturated from a month of heavy rainfall, the storm totals of 5" to 10" (in some cases up to 15") brought creeks and rivers to unprecedented levels. Even lifelong residents and the "old timers" could not recall water levels as high on the county's major waterways.

The next day thousands of acres of corn in the Battenkill and Mettawee Valleys were under water, in some cases to the height of the mature corn itself. Hundreds of acres of corn were flattened by the rising waters and tons of debris were carried and deposited onto the fields. As waters receded and the damage became more apparent, the SWCD staff made a general windshield survey of the hardest hit areas. We also communicated and met with local officials who were already aware of areas impacted in their towns. Those included the Battenkill Valley, White Creek Valley, Mettawee and Indian Rivers in Granville and the Ashgrove area of the Town of White Creek.

Agricultural producers, particularly the bottomland farms, were contacted and asked to assess damages on their own farms with the help of SWCD staff.

During that first week we were unaware of any emergency funding that would be available to assist impacted farmers. Finally on September 6, SWCDs were notified that the Governor had allocated \$15 million statewide to repair and rebuild agricultural land and structures impacted by Irene. The program was entitled the Agriculture and Community Recovery Fund (ACRF) and all impacted counties in the state were

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## Tax Deductible Conservation Practices

by Scott Fitscher

While working with your tax preparer this winter, don't forget to include your conservation work completed during the last year. Several common conservation practices that come to mind and are probably not thought as conservation are Fence, Brush Management and Pasture and Hayland Planting.

The following guidance provides insight relevant to claiming conservation practices as deductions.

Only non-depreciable soil and water conservation practices that are applied to farmland to further the business of farming are eligible for an expense deduction. Examples of practices or

measures include are provided in the IRS Publication 225 – "Farmer's Tax Guide".

NRCS and the Internal Revenue Service (IRS) mutually determined that section 175©(3), Soil and Water Conservation Expenses, may be deducted by farm taxpayers if the expense is based on (1) the application of practices or measures contained in a site specific conservation plan developed by or approved by the NRCS; or (2) a county plan, consisting of a listing of commonly used soil and water practices, approved by the NRCS State Conservationist (STC); or (3) a plan, such as a forest management

plan, approved by a comparable state conservation agency such as a NYS DEC Forester.

A county plan approved by the State Conservationist consists of a list of commonly used soil and water conservation practices which meet a conservation need and are generally applied by farmers or conservation contractors with or without NRCS and/or Soil and Water Conservation District (SWCD) services. Practices that cannot be adequately applied without NRCS or SWCD assistance are not included in a county plan. The county list of approved practices is designed

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## SWCD's Swift Response to Irene Helps 14 Farms Recover

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eligible to apply on a farm by farm basis. From then through the end of 2011, SWCD staff worked closely with farmers, contractors, and NYS Ag & Markets to secure funding and get the majority of recovery work completed by the 12/31/11 deadline.

In all, 14 farms were approved for a total request of \$101,372 in Washington County. Twelve of the 14 eligible projects were completed prior to the deadline. We were able to obtain 6-month extensions on the 2 remaining projects due to weather conditions and water levels.

During the post Irene recovery period the SWCD also worked closely with producers to help assess crop damage which may be eligible for other emergency funding programs. Although this weather event and ACRF afforded the District a great opportunity to help many farmers in a short period of time, we hope that such a scenario DOES NOT repeat itself in our lifetimes! ■

## Tax Deductible Conservation Practices

(continued from page 8)

to reduce the demand for NRCS and/or SWCD services by taxpayers who desire to claim conservation expenses on their tax return. Crop management practices are not included because they are normally considered a part of the cost of crop or livestock production. In addition, section 175 does not apply to expenditures paid or incurred primarily to produce an agricultural crop although they incidentally conserve soil. Contact the office to request a copy of the county plan. Conservation practices included in the county plan are: Brush Management, Conservation Cover, Cover Crop, Critical Area Planting, Fence, Forest Trails and Landings, Tree and Shrub Preparation, Forest Stand Improvement, Mulching, Obstruction Removal, Pasture and

Hayland Planting, Prescribed Grazing, Tree and Shrub Establishment, Tree and Shrub Pruning, Upland Wildlife Habitat Management, Wetland Wildlife Habitat Management, Windbreak Establishment and Windbreak Renovation.

Farm taxpayers may download a copy of IRS Publication 225 "Farmer's Tax Guide" at <http://www.irs.gov/formspubs/lists/0,,id=97819,00.html>. The expenses are claimed on IRS Schedule F. That form and instructions for same by be retrieved at <http://www.irs.gov/formspubs/lists/0,,id=97817,00.html>. A list will be presented; scroll down to the publication number and click on "Retrieve Selected Files". All publications are in Adobe (pdf) format. ■





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