

# SOIL CONSERVATION

## Farmers Have Two Years To Meet Conservation Guidelines

Farmers with highly-erodible cropland have just two years to meet the conservation requirements of the 1985 Farm Bill and remain eligible for USDA benefits.

Wilson Scaling, Chief of USDA's Soil Conservation Service, said those provisions require farmers who have highly erodible land to have a conservation plan approved by their local conservation district by December 31, 1989, and have it implemented by December 31, 1994, to remain

eligible for USDA farm program benefits, loans, or guarantees on all their land.

About 800,000 conservation plans need to be developed in the next two years, Scaling said. "The sooner farmers ask for a plan, the greater the chance that we will get to everyone by the deadline."

Scaling said only 20 percent of the highly erodible cropland was placed under a conservation plan as of October 1, 1987. "Our goal is to have 65 percent of this land

under a conservation plan by the end of 1988 and the rest by the end of 1989," he said.

Another option is to enroll highly erodible cropland in the Conservation Reserve Program. Under CRP, landowners receive annual rental payments for putting highly erodible cropland in permanent cover such as grass or trees. The next CRP sign-up will be February 1-19, 1988.

Since highly erodible land is not always obvious to the

eye, farmers should check with their local SCS office to see if they have land that meets the criteria.

"Contacting the local SCS office for a conservation plan soon is probably one of the smartest New Year's resolutions a farmer can make," Scaling said. "Most farmers who participate in USDA programs can't afford to lose those benefits. And, the economy of most rural communities is dependent on the financial health of its farmers."



## Farmers May Deduct Conservation

Farmers wanting to deduct soil conservation expenditures on their federal tax forms need to be aware of changes included in the Tax Reform Act of 1986 according to Bobbye J. Jones, SCS State Conservationist. The new tax laws require all deducted soil conservation expenditures to be included in county-wide or individual conservation plans approved by SCS.

"Farmers can obtain approval through one of two ways," explains Jones. "Either the practice is ap-

plied under an individual farm conservation plan developed with SCS assistance or it is among those practices listed on the county conservation plan."

Each county has developed a county conservation plan that lists about 15 different practices. Farmers can apply these practices on their own and still qualify for the tax deduction. This list is available from the local SCS office.

When filing their tax

returns, farmers must certify which type of conservation plan their deduction is based on. Only the county conservation plan, as SCS assisted individual conservation plan or a plan approved by a comparable state agency will be accepted by the IRS. The taxpayer must support expenses incurred and show that the practice was applicable to the specific situation.

Practices listed under the county conservation plan might include cover crops, critical area planting, field

borders, grassed waterways, field windbreaks, firebreaks, livestock exclusion, stream-bank protection, water control structures, wildlife habitat development, spring development, surface field drainage, and troughs and tanks for livestock water.

Practices not included in county plans are eligible for tax deduction only if included in an individual conservation plan prepared or approved by SCS.

## Signup For Conservation Program

Signup for the Conservation Reserve Program (CRP) begins February 1 and ends February 19. Farmers and landowners may enter highly erodible cropland into the program at the county Agricultural Stabilization and Conservation Service office.

Under CRP a farmer or landowner converts highly erodible cropland to grass or trees. In return, the receive annual rental payments for 10 years. The rental payments are determined by

a bid process at the time of signup. "Acceptable bids have been around \$45 per acre in the Piedmont and Mountains and \$50 per acre in the Coastal Plain," said Mitch Clary, assistant state conservationist with the USDA Soil Conservation Service.


The eligibility for this signup has been expanded, commented Clary. "Previously, two thirds of a field had to be considered highly erodible in order to

qualify for the program, and to be considered highly erodible the soil erosion rate must be 3T or higher. Now, if the farmer or landowner will agree to plant trees, a field with only one-third highly erodible soil and an erosion rate of 2T will qualify," explained Clary.

CRP is seen as one of the best ways for farmers to meet the compliance provision of the 1985 Farm Bill, according to Clary. A farmer must have a conservation plan on all highly erodible

croplands by January 1, 1990, or lose eligibility for most USDA benefits. CRP acreage meets the compliance aspect while paying the farmer or landowner an annual rental payment, commented Clary.

Anyone interested in signing up for CRP should contact their county ASCS office. All USDA programs and services are available without regard to race, color, national origin, religion, sex, age, marital status, or handicap.



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