

**News From Your County Agent**  
**By Marcel Valdez, CEA-ANR**  
**Texas A&M AgriLife Extension Service**  
**Zavala County**

Just when we thought winter was in the books we get another dose of cold weather over the weekend into early Monday and Tuesday mornings. What a way to usher in the month of April and unfortunately no rain was associated with the weather change but our chances for rainfall are back on the calendar set for this weekend specifically on Saturday. I am sure that this should be the last of the cold fronts making their way to our area and most professional weather experts agree, and we can officially wave good bye to the cold weather for the rest of the year. Greetings to all of you and thank you for reading this week.

**Spring Private Well Water Screening To Be Held April 18th**

Do you have your own water well? Have you had it screened lately? If this is your case then you might want to consider participating in our multi-county water screening event coming to you soon. The Texas A&M AgriLife Extension Service is hosting a water well screening on April 18, 2019 at the Zavala County office of the Texas A&M AgriLife Extension Service at 221 N 1st Ave in Crystal City, to give area residents the opportunity to have their well water tested.

Results will be available on April 19<sup>th</sup> after 4:00 p.m. at the County Extension Office. The screening is presented by the Texas A&M AgriLife Extension Service. "Private water wells should be tested annually," said John W. Smith, AgriLife Extension Program Specialist. "It is very important that only sampling bags from the Zavala County AgriLife Extension office be used and all instructions for proper sampling are followed to ensure accurate results."

I suggest that area residents who want to have their well water screened, pick up a sample bag and sampling instructions from the Zavala County AgriLife Extension office (830-374-2883). The cost is \$15 per sample and samples must be turned between 8 and 9 a.m. on April 17<sup>th</sup>. Samples will be screened for common contaminants, including fecal coliform bacteria, nitrates, high salinity and presence of hydrocarbons.

The presence of fecal coliform bacteria in water indicates that waste from humans or warm-blooded animals may have contaminated the water. Water contaminated with fecal coliform bacteria is more likely to also have pathogens present that can cause diarrhea, cramps, nausea or other symptoms. Water with nitrates at levels of 10 parts per million is considered unsafe for human consumption, nitrate levels above 10 parts per million can disrupt the ability of blood to carry oxygen throughout the body, resulting in a condition called methemoglobinemia. Infants less than 6 months of age and young livestock are most susceptible. Salinity as measured by total dissolved solids will also be determined for each sample. Water with high levels may leave deposits and have a salty taste, and using water with high levels for irrigation may damage soil or plants. For more information about this valuable program contact the Zavala County Office of the Texas A&M AgriLife Extension Service at 830-374-2883. Remember free water collection bags and instructions may be picked up at the Zavala county office of the Texas A&M AgriLife Extension Service at 221 N 1st Ave in Crystal City, Texas.

### **Information About Help and Support For Nebraska**

Some of you have asked about how we might offer our assistance to those affected by the floods in the Midwest recently, particularly those hardest hit in Nebraska. At this time, they are in primary need of monetary donations, or donations of fencing supplies and hay. I wanted to share with you some direct contact information that you may feel free to share with other producers and others that may want to help. Monetary donations may be made to The Nebraska 4-H Foundation, the contact person is Stuart Shepherd and his email is [sshepherd@unl.edu](mailto:sshepherd@unl.edu) Hay and fencing donations are being collected at the Eastern Nebraska Research and Extension Center Meade, NE. The contact is Dr. Doug Zalesky - Center Director, his Email is [dzalesky2@unl.edu](mailto:dzalesky2@unl.edu) and telephone (402) 624-8089. Additional information about these efforts may be obtained from the Zavala County office of the Texas A&M AgriLife Extension Service at 830-374-2883.

### **Tip of the Week: Changes For Tax Filing by Agriculture Producers**

We all know that tax time is right around the corner for most of us. Farmers on the other hand have a few different tax issues to deal with unlike most of the general public. For starters the Internal Revenue Service (IRS) has waived the estimated tax penalty for qualifying farmers who file their return and pay any taxes due by April 15, 2019. Typically, agricultural producers who have not made tax deposits can file and pay taxes due by March 1 without penalty.

Due to certain changes in the new tax law, farmers may have had difficulty determining their tax liability by the typical March 1 deadline. This waiver gives producers more time for income tax preparation. To be granted this relief, you must be a qualifying farmer and get at least two-thirds of your gross income from farming. A cash-rent landlord is not considered a farmer. In addition to the waived tax penalty, there are several items for income tax preparation regarding the new tax law changes which I have listed below:

- Tax rates have decreased for 2018.
- Agricultural producers now are allowed to use 200 percent declining balance depreciation for three-year, five-year, seven-year and 10-year property. The 150 percent declining balance method is still required for 15- and 20-year property.
- For most new agricultural machinery and equipment (except grain bins), the recovery period has been reduced from seven to five years.
- Like-kind exchanges no longer are allowed for personal property but still are allowed for real property.
- The section 179 expense has increased. It generally allows producers to deduct up to \$1,000,000 on new or used machinery or equipment purchased in the tax year. There is a dollar-for-dollar phase-out for purchases above \$2,500,000.
- The additional 100 percent first-year bonus depreciation is in effect. It is now available for used as well as new property. It is equal to 100 percent of the adjusted basis after any section 179 expensing.

Other items to note:

- 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.
- Crop insurance proceeds and government crop disaster payments 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.

- A livestock income deferral is available for those who had a forced sale of livestock because of a weather-related disaster.

Information on agricultural tax topics can be found in the “Farmers Tax Guide,” publication 225. It is available at any IRS office or can be ordered by calling 800-829-3676. Any questions about these topics or further updates should be addressed to your tax professional or the IRS at 800-829-1040 or <https://www.irs.gov/>. Have a great week. M.V.

April 1-5, 2019.

The members of Texas A&M AgriLife will provide equal opportunities in programs and activities, education, and employment to all persons regardless of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation or gender identity and will strive to achieve full and equal employment opportunity throughout Texas A&M AgriLife.