



**EXTENSION**  
College of Agriculture,  
Biotechnology & Natural Resources

## EXTENSION | PERSHING COUNTY

Annual Report | Fiscal Year 2021-2022

### MISSION

To discover, develop, disseminate, preserve and use knowledge to strengthen the social, economic and environmental well-being of people.

### PROGRAMS

Nevada Cooperative Extension is an outreach college of the University of Nevada that provides information to solve problems and deal with critical issues within local communities. With local needs at the forefront, we develop educational programs in a number of ways - public presentations, workshops, demonstrations, publications and through the media. In recent years, we've begun to use Internet, interactive video and satellite broadcast technologies, bringing knowledge directly to your home and community. With the help of volunteers we deliver educational programs in these areas: Agriculture, Children-Youth and Families, Community Development, Health and Nutrition, Horticulture and Natural Resources.

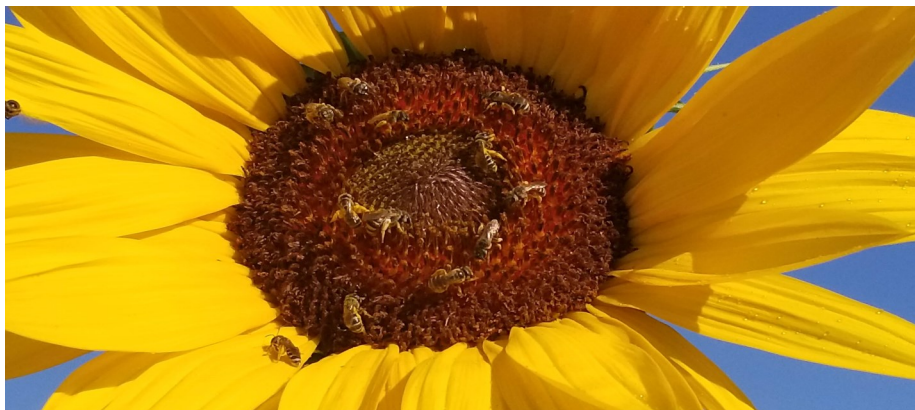


The University of Nevada, Reno is committed to providing a place of work and learning free of discrimination on the basis of a person's age, disability, whether actual or perceived by others (including service-connected disabilities), gender (including pregnancy related conditions), military status or military obligations, sexual orientation, gender identity or expression, genetic information, national origin, race, or religion. Where discrimination is found to have occurred, the University will act to stop the discrimination, to prevent its recurrence, to remedy its effects, and to discipline those responsible.

**Pershing Cooperative Extension**  
810 6th St | Lovelock, NV 89419  
**Stephen Foster** Extension Educator  
ssfoster@unr.edu | 775-273-2923

## PROGRAMS (CONTINUED)

### WSARE



This year the WSARE State Coordinators Annual Meeting was held in Cody, WY. WSARE-Professional Development Program (PDP) in Nevada will support training for Cooperative Extension faculty and staff, faculty from the University of Nevada's College of Agriculture, Biotechnology and Natural Resources, the Natural Resources Conservation Service and the Nevada Department of Agriculture. Currently, I manage three WSARE Professional Development State Grants:

**Foster, S., 2020-2021. GR10452-Western Sustainable Agriculture Research Education, Professional Development Program Grant. \$16,638.64. Extended.**

**Foster, S., 2021-2022. GR14029-Western Sustainable Agriculture Research Education, Professional Development Program Grant. \$28,636.00. Development Program Grant. \$16,638.64. Extended.**

**Foster, S., 2021-2023. GR15037-Western Sustainable Agriculture Research Education, Professional Development Program Grant. \$28,636.00.**

### PESTICIDE APPLICATOR TRAINING

Pershing County farmers/ranchers identified a significant need for more knowledge about how to safely, and economically manage pests. Therefore, I developed a comprehensive pest management program that addressed local and statewide audiences.

**Inputs/Outputs:** This year, I organized, hosted and presented a four-hour pesticide CEU training session, for Pershing County pesticide applicators, with the collaboration of Nevada and National Extension Educators/Specialist. Also, 8 hours of CEU training was offered by statewide training through interactive video

Topics presented at the Pershing County training session were;

Nevada's Noxious Weed Law - Steve Foster, UNCE Extension Educator, Pershing County.

This presentation will test the applicator's knowledge about all aspects of Nevada's Noxious Weed regulations to ensure they are in compliance with Federal and State Laws.

Halogeton Control— Paul Meiman, UNCE Range Management Specialist.

This presentation will provide information about BMP on controlling Halogeton using chlorsulfuron (Telar®) and indaziflam (Rejuvra™).

- Rangeland Weed Control and Management Ecological Considerations and Approaches— Brad Schultz, UNCE Extension Educator, Humboldt County.

This presentation will discuss the ecological concepts important to the management and control of rangeland weeds, and movement toward invasion resistant plant communities.

Selecting the Best Nozzle for the Job – Steve Foster, UNCE Extension Educator, Pershing County. This presentation will instruct applicators on how to select the correct nozzle for specific sprayer applications.

## 4-H CO-ORDINATOR III, COLBY BURKE MAKING A BIG IMPACT

Local resident Colby Burke accepted the position as Pershing County's 4-H Community Based Co-Ordinator III, in June of 2020, and since that time has grown the 4-H Program from fewer than 8 clubs to 18 clubs. In 2021-22, enrollment increased from eighty-three youth to one-hundred eighty-four youth with sixteen active clubs. Similarly, volunteer leaders increased from fifteen to twenty-five. Events increased from four last year to forty-five this year and were highly successful due to the commitment of the Pershing County 4-H Leaders and volunteers. Previous clubs that held events included livestock, shooting sports, and horse. During the Annual Pershing County 4-H Junior Livestock Show & Sale forty-one youth participated in conjunction with 4-H and FFA. The new clubs who hosted events encompassed: Dog, Community, Sewing, Baseball, Softball, Photography, Snow Skiing and Garden

Colby has also started a 4-H Community Club in Imlay, Nevada..

Colby is also a wife, mother, and has her own family business. Colby has 3 children.



## SNAP-ED HEALTHY AGING & HEALTHY KIDS HEALTHY SCHOOLS

In 2021-22, both the Healthy Aging (HA) and Produce Pick of the Month (PPOM) HKHS program continued into their second year with growth in the HA programs.

Virtual education through Produce Pick of the Month HKHS is being offered to the four third grade classes in Pershing County with approximately fifty-one students.

Applications for Kindle Fire 8's was facilitated through Colby giving many home-bound older adults an opportunity to participate electronically in SNAP educational opportunities. Billboard materials were provided to both the Pershing County Senior Center and the Lovelock Paiute Tribe. Twenty-one PANSCANs were completed at the Pershing County Senior Center. Pre-assessment forms for Bingocize® were completed.

## PROGRAMS (CONTINUED)

The Humboldt Sun, Battle Mountain Bugle, Lovelock Review-Miner, March 2, 2022 - 15

# What's New for 2021 Ag Tax Preparation?

## Extension Highlights

Pershing County Extension Educator Steve Foster

Again, it is that time of year to start thinking about submitting your taxes for 2021. One important resource is The Farmer's Tax Guide for use in preparing 2021 federal income tax returns. This free and helpful guide, Internal Revenue Service (IRS) publication 225, provides a review of what's new for 2021 and 2022 and important reminders. The IRS has created a page for information about recent developments affecting Publication 225 at: <https://www.irs.gov/publications/p225>.

People are considered in the business of farming if they cultivate, operate or manage a farm for profit, either as owner or tenant. A farm includes livestock, dairy, poultry, fish, fruit and truck farms. It also includes ranches, orchards, ranges, plantations and groves.

The following items highlight a number of administrative and tax law changes for 2021:

**Coronavirus Food Assistance Program (CFAP).** The CFAP provides direct payments to producers of eligible agricultural commodities adversely affected by the coronavirus (COVID-19).

Section 179 is an immediate expense deduction that business owners can take for purchases of depreciable business equipment instead of capitalizing and depreciating the asset over a period of time). The maximum amount you can elect to deduct for most section 179 property you placed in service in 2021 is \$1,050,000. This limit is reduced by the amount by which the cost of the property placed in service during the tax year exceeds \$2,620,000. Also, the maximum section 179 expense deduction for sport utility vehicles placed in service in tax years beginning in 2021 is \$26,200.

**Maximum net earnings.** The maximum net self-employment earnings subject to the social security part (12.4%) of the self-employment tax is \$142,800 for 2021, up from \$137,700 for 2020. There is no maximum limit on earnings subject to the Medicare part (2.9%) or, if applicable, qualified leave wages paid for leave taken after March 31, 2021, and before October 1, 2021. For more information about the credit for qualified sick and family leave wages, including the dates for which the credit may be claimed, see the Instructions for Form 943, and go to [www.irs.gov/PLC](https://www.irs.gov/PLC).

**New credit for COBRA premium assistance payments.** Section 9501 of the ARP provides for COBRA premium assistance in the form of a full reduction in the premium otherwise payable by certain individuals and their families who elect COBRA continuation coverage due to a loss of coverage as the result of a reduction in hours or an involuntary termination of employment (assistance eligible individuals). This COBRA premium assistance is available for periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021.

Treasury to defer the withholding, deposit, and payment of the employee share of social security tax on wages paid during the period from September 1, 2020, through December 31, 2020. The deferral of the withholding and payment of the employee share of social security tax was available for employees whose social security wages paid for a biweekly pay period were less than \$4,000, or the equivalent threshold amount for other pay periods. The COVID-related Tax Relief Act of 2020 defers the due date for the withholding and payment of the employee share of social security tax until the period beginning on January 1, 2021, and ending on December 31, 2021. For more information about the deferral of employee social security tax, see the Instructions for Form 943; Notice 2020-65, 2020-38 I.R.B. 567, available at [www.irs.gov/irb/2020-38\\_IRB#NOT-2020-65](https://www.irs.gov/irb/2020-38_IRB#NOT-2020-65); and Notice 2021-11, 2021-06 I.R.B. 827, available at [www.irs.gov/irb/2021-06\\_IRB#NOT-2021-11](https://www.irs.gov/irb/2021-06_IRB#NOT-2021-11).

**Social security and Medicare tax for 2021.** The social security tax rate is 6.2% each for the employee and employer, unchanged from 2020.

Obviously working with a tax professional is key to getting it right. However, having the right information is just as important.

Sources:  
Publication 225, Farmer's Tax Guide, <https://www.irs.gov/pub/irs-pdf/p225.pdf>

[www.irs.gov/agriculture](https://www.irs.gov/agriculture)

IRS

Contact  
OFFICE VOICEMAIL: 775-623-4486 • EMAIL: [PAM@HREALTY.US](mailto:PAM@HREALTY.US)

**FARM/RANCH  
MANAGEMENT**

**EDUCATION  
THROUGH  
TRADITIONAL  
MEDIA**

### Education through Traditional Media

This year I published forty-two educational news articles and three featured articles published in the local/regional weekly newspaper, which were distributed throughout Pershing, Humboldt and Lander counties (circulation ~8,500). Eight articles were published in a statewide trade journal, Nevada Rancher Magazine (circulation ~2,000) and two articles were published in the Nevada Cattlemen's Association Newsletter, Sage Signal (circulation ~2,000).



University of Nevada, Reno

## ORGANIZATIONAL CHART



**DIRECTOR AND ASSOCIATE  
DEAN OF UNCE  
IVORY LYLES**

**NORTHERN AREA DIRECTOR  
HOLLY GATZKE**

**4-H YOUTH PROGRAM  
COLBY BURKE**

**OFFICE STAFF  
REGANNE BARRICK**

**Stephen S. Foster**  
**Extension Educator, Associate Professor**  
**UNCE, Pershing County**

Visit us on Facebook at the:

University of Nevada Cooperative Extension,

Pershing County



**Find us on  
Facebook**

**FISCAL YEAR 2021–2022**

**COUNTY EXTENSION FUNDS SUMMARY**

**\$187,524** – Opening Balance

**\$56,822** – Revenue

**\$70,779** – Expenses

**\$173,567** – Ending Balance

**TOTAL EXTENSION EXPENDITURES IN PERSHING COUNTY**

**Total: \$177,852**

