

## Tax Incentives for Conservation Easements Extended

In May, 2008 Congress enacted the Farm Bill that renews the increased tax incentive for donations of conservation easements that expired on December 31, 2007. By a vote of 81 to 15 in the Senate and 318 to 106 in the House, a 2-year extension of the enhanced incentive for conservation easements was approved in the new Farm Bill. The extension is retroactive to the beginning of this year.

Many organizations, including the Mississippi River Trust, worked hard for a permanent extension of the tax incentive. Daniel S. Coggin, director of the Mississippi River Trust, states, "We are very excited about the extension of the incentives for conservation easements and we are very thankful for all those who worked very hard to ensure the extension was in the new Farm Bill."

Rand Wentworth, president of the Land Trust Alliance, said "This renewed tax incentive for donations of conservation easements is one of the best things Congress could do this year to help landowners choose the conservation option over sprawl. Especially for family farmers and ranchers of modest income, this is a great way to help them keep productive land from being lost."

The Mississippi River Trust, the Mississippi Land Trust and Wildlife Mississippi worked with Congress to ensure that the tax incentives were renewed. Also of importance was the major new funding for the Healthy Forests Reserve Program and the Grassland Reserve Program. The new Farm Bill provides a total of \$39 million for the Healthy Forests Reserve Program and re-establishes the Grassland Reserve Program with a goal of 1.22 million acres, funded with an estimated \$300 million.

The incentive, which applies to a landowner's federal income tax, will:

- Raise the deduction a donor can take for donating a voluntary conservation easement from 30 percent of their income in any year to 50 percent;
- Allow farmers and ranchers to deduct up to 100 percent of their income; and
- Increase the number of years over which a donor can take deductions from 6 to 16 years.



PHOTO BY WILD EXPOSURES - MICHAEL KELLY



The extended tax incentive will allow the Mississippi River Trust to work with landowners to preserve the natural beauty and aesthetic values of unique rivers and streams.

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For complete articles and more information regarding moist-soil management techniques and topics please visit [www.wildlifemiss.org](http://www.wildlifemiss.org) or [www.mississippirivertrust.org](http://www.mississippirivertrust.org).

*The Mississippi River Trust, a charitable, 501(c)(3) organization, works only with private, willing landowners to find ways to preserve the Mississippi River watershed's rich history, prairies, red clay hills, bottomlands and bayous, coastal savannas, longleaf pine forests and scenic rivers and streams.*

# Bringing Nature Home

*WRP helps turn 22,000 acres into wildlife paradise*

By Molly Voeller  
*Arkansas, NRCS*

Dana Horn started with just 363 acres enrolled in the Wetlands Reserve Program (WRP) in 1997, and since then has added to it for a total of approximately 17,000 acres in WRP and 120 acres in the Conservation Reserve Program (CRP).

This land benefits more than ducks and it is all thanks to Horn keeping the big picture and long-term plan in mind.

Horn has a superior grasp on what is important for wildlife and his farm. "Water is king," he says. "It is precious and is getting more so." Ample water is available from rivers, lakes and wells on the property to irrigate both crop

land and WRP moist-soil units. The largest pump can move 12,000 gallons of water per minute.

Natural Resources Conservation Service Resource Engineer, Randy Childress, designed the plans to utilize the irrigation canals already on the farm. Working with the on-site manager Brendon Burrell, Childress and Horn are restoring micro-topography potholes and habitat mounds in the newer WRP sites and monitoring the 902,000 trees planted last year.

The value for wildlife is enhanced by the

cypress swamps, hardwood timber and farm fields. The complete mosaic is a paradise for wildlife. Deer, otters, alligators, bobcats, waterfowl and songbirds all call the farm home.

"The CRP buffer parallel to the creek acts like a corridor for wild creatures to move about the farm," says Brendon, as he points out a golden eagle roosting atop a tree along the creek. Most impressive though is more than 176 species of birds and mammals are now found on the easement, where as prior to restoration efforts the count was only 36, (as reported by the SW Arkansas Audubon Society).

Horn came home to the land of his youth and now he is bringing nature home to his land.



A golden eagle roost on the property.

PHOTO BY MOLLY VOELLER

# FEATURED SPECIES: *The American Wigeon*



American Wigeon Pair



American Wigeon

PHOTOS FROM THE U.S. FISH AND WILDLIFE SERVICE DIGITAL LIBRARY

The whistling call of the drake American wigeon, (*Anas americana*), is a familiar sound to waterfowlers throughout the floodplain of the Mississippi River. The distinct call is composed of three separate “piping” notes, the middle note being higher pitched.

Drake wigeon, or “baldpates” as they are sometimes called, have a distinct white crown accompanied by a green band which extends from the eye to the back of the head. Below the green band, the plumage takes on a buff color which is generally streaked with black. Wigeon have pinkish-brown breasts and sides which are separated from the black undertail coverts by white flanks.

The hen wigeon, as is common with most waterfowl species, is mottled usually being darker on the upper body and lighter on the lower body. The bills of both the hen and drake wigeon are blue-grey with a black nail. The legs and feet of both sexes are also blue-grey in color. All wigeon have a white wing patch which is extremely noticeable and is usually a good identification point for these birds in flight.

Wigeon are dabbling ducks or what are commonly referred to as puddle ducks. They frequent shallow waters rather than deep lakes or bays. Lowland areas covered with a foot or less of

water provide prime habitat for wigeon. Sloughs, shallow impoundments and agricultural fields are among the many sites frequented by wigeon in the Lower Mississippi River Valley.

Like other dabbling ducks, wigeon feed by tipping rather than diving. Wigeon feed on a variety of natural vegetation including wild millets, smartweed, grasses and other plants, and will utilize waste grains such as rice, corn, soybeans and sorghum. Wigeon also feed on aquatic invertebrates.

The American wigeon are widely distributed and are common throughout all four flyways of North America. Wintering takes place from the New England states and British Columbia to

as far south as Central America and the West Indies.

Wigeon breeding grounds consist of the entire prairie pothole region, with higher densities which travel farther north than any dabbling species except for the pintail. Wigeon begin establishing pair bonds in November and by March about 80 percent of the hens are generally paired. The remaining populations wait until reaching more northern areas before pairing.

As large flocks arrive at the larger water areas of the breeding grounds, they begin to break up as pairs and disperse to potholes and other small water areas. Within a few days of selecting a nest site, the hen forms a nest bowl or scrape in old plant litter or moist earth, usually within 50 yards of water.

The hen lays one egg a day and adds down to the nest until the clutch is complete. Wigeon lay an average of 8 to 9 eggs per clutch. Incubation lasts around 26 to 30 days.

Nest failure can be a significant problem and predation is the largest contributor to nesting failure. Skunks, raccoons, red fox, crows and magpies are all principal destroyers of wigeon nests.



American Wigeon Drake

*This article was written by Rob Ballinger, field biologist with the Mississippi River Trust.*

# Financial Assistance Offered for Reforestation

By Blaine Lanier

For the first time ever, a private forest and wildlife restoration program, available to landowners in the Lower Mississippi Alluvial Valley, is now available for the same acres a landowner is enrolling into the U.S. Department of Agriculture's (USDA) Conservation Reserve Program (CRP) for tree establishment. A landowner can simultaneously receive payments and incomes from both programs. Combined, this private-public combination offers numerous enrollment incentives and incomes to quickly restore marginally productive acres into wildlife habitats and bottomland hardwood forests.

The private forest restoration program is called GreenTrees ([www.green-trees.com](http://www.green-trees.com)), created by C2I of Virginia ([www.c2invest.net](http://www.c2invest.net)). This restoration program uses a tree practice of 302 cottonwood trees inter-planted among 302 hardwoods, for a total of 604 trees per acre. This tree planting practice has been accepted by the Farm Service Agency (FSA) offices of Arkansas, Mississippi, Kentucky and Missouri as an acceptable choice for their various CRP-hardwood practices, such as CP 31 (Bottomland Timberland), CP 22 (Riparian Forest Buffers), CP 23 (Wetland Restoration) and, in Arkansas and Kentucky, their latest practice, CP 38, also known as State Acres for Wildlife Enhancement (SAFE). Cost-share assistance for the forest establishment is provided in addition to the annual soil-rental income payments.

The combined incentives and income opportunities from both programs offer immediate results. For example, an Arkansas landowner who has enrolled acres into both the CRP-SAFE and GreenTrees can expect a net income in the very first year of at least \$300 per acre after all expenses of getting the trees established.

## ENERGY CROP

GreenTrees prescribes to a managed forest practice, allowing a number of select harvests throughout the term of the lease. Landowners receive 100 percent of all income from future hardwood harvests and cottonwood harvests, beginning as early as year 10. If the landowner wants additional harvest income from the cottonwoods, further harvesting can take place in years 17 and 25. The emergence of the new biomass markets should make this fast-growing,

high-quality timber a very valuable resource, much more so than the traditional pulp and dimensional lumber supply. The demand for this biomass supply is already so strong that GreenTrees should be able to offer a forward contract for the landowner's first cottonwood harvest in year 10.

The cottonwoods also serve as a nurse crop for the slower growing hardwoods and to increase the vegetative structure important to a diversity of wildlife and birds. As the cottonwoods are harvested, the release of sunlight helps promote a straighter, healthier hardwood, not only providing ecological benefits, but also increasing the commercial value of any future hardwood harvests.

## APPRECIATING VALUE

The landowner owns the land, the trees and maintains full land use rights as long as he/she does not permanently damage the trees. The faster creation of diverse wildlife habitats; denser, higher numbers of valuable trees; cash payments to help pay for tree planting; annual government payments; future biomass and carbon incomes; and a managed forest practice all add up to providing a landowner multiple short-term and long-term incomes while increasing the value of the landowner's property. Good land stewardship can also provide sound economic value now and for future generations.

## INCREASING GOVERNMENT INCENTIVES

Some CRP practices, such as SAFE and CP 22, offer some of the highest incentives the USDA has ever offered. Under SAFE, landowners are provided an additional 40 percent Practice Incentive Payment (PIP), for a total establishment cost-share of 90 percent, plus a \$100/acre Signing Incentive Payment (SIP). CP 22 offers the same incentives plus 120 percent of the soil rental rates. A new aquaculture CRP practice is under development, allowing landowners to restore catfish ponds into trees and should include the 302/302 planting regime. This practice has been proposed to offer similar incentives described above.

Landowners can enroll clear acres – marginal farmland, pastures or cultivated acres – into

GreenTrees separately or in conjunction with their CRP-qualified acres when those acres qualify for both programs. Landowners enrolling into CRP do not have to enroll the same acres into GreenTrees.

## TECHNICAL SUPPORT

GreenTrees provides landowners a tremendous amount of additional technical and logistical support. Not only will GreenTrees personnel work directly with the NRCS and forestry personnel in writing 302/302 into the landowner's Conservation Plan, but also their field support will, if needed, help find a suitable tree planter, help order the trees, be on-site during the site prep and tree planting and monitor the trees' health and growth during the first and second growing seasons. Further monitoring occurs annually to ensure the optimum tree health and carbon sequestration. The landowner does not pay for any of these services.

For more information about enrolling in GreenTrees, contact Blaine Lanier, Landowner Relations for Mississippi and Tennessee at (662) 560-7362, Andy Johnson, Landowner Relations Manager for Arkansas and Missouri at (870) 403-3885 or Page Gravely, Senior Director for GreenTrees at (866) 623-8733, extension 8950. For information about CRP practices, landowners should contact their county FSA or NRCS office.



# Moist-soil Assistance Available

As a Wetlands Reserve Program (WRP) landowner or manager in Louisiana, Arkansas or Mississippi, you are part of a group of individuals who must make management decisions on nearly 590,000 acres of important habitat for waterfowl and other wetland-dependent wildlife in the Mississippi Flyway.

As stated by the Natural Resources Conservation Service (NRCS), “The goal of WRP is to achieve the greatest wetland functions and values, along with optimum wildlife habitat, on every acre enrolled in the program.” With this goal in mind, the Wetlands Reserve Enhancement Program (WREP) was created.

This program does not alter the nature or intent of WRP. The emphasis remains the restoration and protection of habitat for migratory birds and other wetland-dependent wildlife. This program makes greater use of the significant contributions of conservation partners in defraying program delivery costs and furthering common wetland goals and objectives within the requirements of WRP. The program allows WREP project partners to leverage resources and provide additional incentives to landowners in the restoration, enhancement and protection of wetland ecosystems.

As a conservation partner working alongside NRCS, the Mississippi River Trust (MRT) can offer several tools

to WRP landowners looking to better manage their wildlife habitat resources. Examples include both financial (cost-share) and technical assistance in the management of moist-soil areas for waterfowl and food plots for upland wildlife. Comprehensive management plans can be established if so desired. Outreach programs such as newsletters, electronic updates and workshops on various management topics conducted at selected demonstration areas are also available. Additionally, we can provide guidance to landowners who would like to see their properties protected for the future, through the use of conservation easements.

Understandably, some WRP landowners may look at this from a “What’s the catch?” or “What are they going to keep me from doing now?” point of view. With the WREP, there is no “catch”. Rather, it is a “We’re here if you need us” program. Aside from site visits that will be conducted by MRT to establish baseline information on WRP easements, landowner participation in the program is strictly voluntary with no compulsory fees, obligations or restrictions.

If you are a WRP landowner, we certainly invite you to contact us to schedule a visit at your property. We look forward to the opportunity to meet with you, and to assist you in any way that we can in the effective management of your wildlife habitat resources.



PHOTO BY MISSISSIPPI RIVER TRUST

Brian Ballinger, Mississippi River Trust biologist, discusses wetland management with Charles McCullough, a landowner in Tallahatchie County, Mississippi

# Featured Moist-soil Plant

## ANNUAL SMARTWEEDS (*Polygonum spp.*)



Smartweeds are widely recognized as a valuable food for waterfowl. Seeds have a hard coat that is not easily broken down in the digestive tract; thus True Metabolizable Energy is low for smartweeds. Seeds require moist- to saturated-soil conditions in freshwater systems for germination.

The annual smartweeds, which include ladythumb or nodding smartweed (*P. lapathifolium*) and pinkweed or Pennsylvania smartweed

(*P. pennsylvanicum*), are good seed producers, have a wide distribution, and are considered to be of great importance as waterfowl food. These species respond best to drawdowns conducted early in the growing season and normally occur on wetter sites within a unit. Highest seed production typically occurs the year after a soil disturbance or in areas that are drawn down after a period of prolonged flooding.



### PLANT VALUE:

**Excellent seed producer:** Seed production is best the first year after disturbance and may approach 2,000 lbs/acre. Seed production decreases rapidly in each succeeding year and may be only a few hundred lbs/acre by the third year after soil disturbance.

**Invertebrate substrate:** Excellent substrate for invertebrates but leaves must remain attached to the stem. Drought and insect infestations reduce leaf abundance and thus invertebrate populations.



### CONTROL:

Control is never necessary.

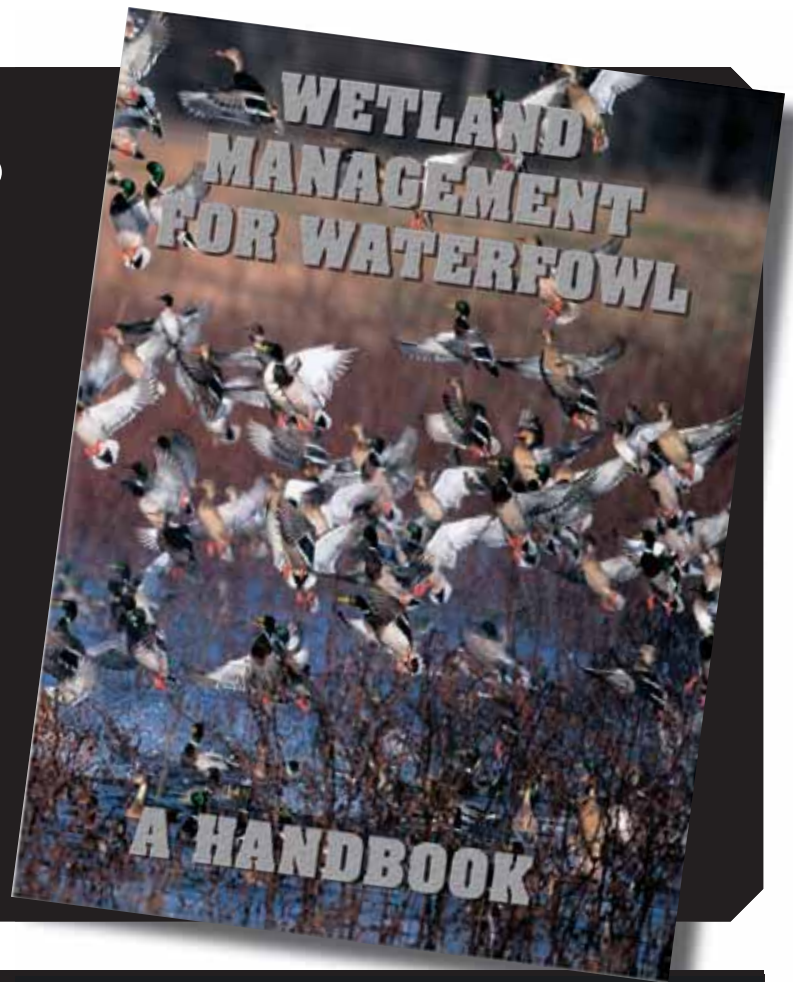
### ENHANCEMENT:

Early drawdowns are essential. Soil disturbance (e.g., disking) can be used as a technique to provide shorebird habitat in the same year as the disturbance and increase smartweed production the following growing season. Early dewatering of areas that have been deeply flooded for one or more continuous years also results in high seed production.

*This plant profile was provided by Natural Resources Conservation Service Wildlife Biologist Kevin Nelms.*

# HANDBOOKS AVAILABLE

In October of 2007, the Mississippi River Trust, in conjunction with the Natural Resources Conservation Service, published a second edition of the handbook, *Wetland Management for Waterfowl*. Landowners enrolled in the Wetlands Reserve Program were mailed a copy of this handbook. The handbook is free to anyone requesting a copy. However, \$5.00 per copy is required to cover postage and handling. Please contact the Mississippi River Trust at (662) 686-3375 to obtain your copy.



## MEET THE STAFF...



*"I have worked various jobs from restoring bottomland hardwoods in Arkansas to restoring prairies in South Dakota. My passion is wildlife and I am going to do all that I can to ensure that there will be habitat for future generations."*

### Steven L. Stake

- **FOCUS AREA: ARKANSAS**
- Received Bachelor of Science degree in Fisheries and Wildlife Management from Arkansas Tech University in Russellville, Arkansas
- Received Bachelor of Science in Agriculture from Arkansas State University in Jonesboro, Arkansas
- Graduate of Riverview High School in Searcy, Arkansas
- Professional interests include working with private landowners, federal agencies and other non-governmental organizations to enhance wildlife habitat concentrating mainly on wetlands.
- Personal interests include spending time with family and friends, hunting, fishing, camping, anything outdoors, gardening, collecting antiques and working in family's taxidermy shop.



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## Future Newsletters

Future editions of this newsletter will only be available electronically. The current copy, as well as future editions, can be viewed at [www.mississippirivertrust.org](http://www.mississippirivertrust.org).

However, if you are a WRP landowner and would like to receive the newsletter via e-mail, please take a moment to fill out the form below and return it to Moist-soil Newsletter, Mississippi River Trust, P.O. Box 15, Stoneville, Mississippi, 38776.

**PLEASE PRINT:**

Landowner/Manager

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone \_\_\_\_\_ E-mail \_\_\_\_\_

WRP Tract Name as Listed with NRCS (*i.e.*, *Club Quacker*, *Honker Haven Inc*, *Joe's Timber LLC*, *etc.*)

\_\_\_\_\_

Tract Location (State) \_\_\_\_\_ (County/Parish) \_\_\_\_\_