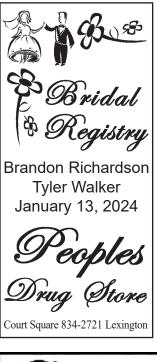
Conservation Corner by James Cummins **Executive Director** of Wildlife Mississippi

sippi.

Southeastern Plains and forest land cover. The tains one of the largest conthan other ecoregions to the ecoregion include: west, and elevations and reclude:



Ecoregions of Mississippi - This riverine ecoregion Alabama, and Mississippi. Ecoregions can be defined extends from Southern Ilas large units of land or wa- linois, at the confluence of ter containing natural com- the Ohio River with the Mismunities and environmental sissippi River, south to the characteristics; or certain Gulf of Mexico. It is within patterns of biodiversity de- this region that the Missistermined by climate, geol- sippi River watershed drains ogy, and the history of the all or parts of 31 states and planet. The U.S. is divided two Canadian provinces into many ecoregions. Here, entailing 1,243,000 square we will take a closer look miles before the river finally at the ecoregions in Missis- reaches the Gulf of Mexico. This ecoregion is characterized mostly by a broad, flat ment. Without these studies Mostly covered in trees, alluvial plain with river terthese fragmentary plains races, swales and levees prohave a conglomeration of viding the main elements of woodland, pasture, cropland, relief. This ecoregion con-

most prolific vegetation in tinuous wetland systems in the southern portion was the North America and remains longleaf pine, interspersed a major bird migration corwith smaller areas of South- ridor. This area also contains ern mixed forest and oak- a large area of agricultural hickory-pine. The region lands where soybeans, cotalso has thinner loess (silty ton, and rice are major crops. deposit of wind-blown soil) Sub-ecoregions within this

Mississippi Valley Loess lief are greater here than in Plains - Consisting primarthe Southern Coastal Plain. ily of irregular plains, gently Streams found in this ecore- rolling hills and bluffs near gion are relatively low-gra- the Mississippi River, this dient and sandy-bottomed. ecoregion stretches from Sub-ecoregions found within near the Ohio River in Westthe Southeastern Plains in- ern Kentucky to Louisiana. Per the name, thick loess Mississippi Alluvial Plain is one of this region's distinguishing characteristics. The bluff hills in the west-

ern portion contain soils that are very deep, steep, silty, and erosive. To the east the topography is flatter, and streams tend to have less gradient and siltier substrates than in other ecoregions. In the past, the dominant natural vegetation was oak-hickory, oak-hickory-pine, and other mixed forests. This ecoregion has three subecoregions found within it:

Southern Coastal Plain This ecoregion covers a large area as it extends from South Carolina and Georgia through much of central Florida, then along the Gulf Coast lowlands of Florida,

A quick glance at a map would have one believe that this area consists of mostly flat plains; however, it is a diverse region containing barrier islands, coastal lagoons, marshes, and swampy lowlands along the Gulf and Atlantic coasts. This ecoregion also contains three subecoregions.

The study of our ecoregions is vital to our environit would be impossible to know what is needed to ensure a secure future for not only our land and wildlife, but ourselves as well.

Tax Incentives for Soil and Water Conservation

For many of Mississippi's farmers, good stewardship of the land is especially important. By applying sound conservation practices, farmers help control and prevent erosion and increase soil fertil-

ity which corresponds to better wildlife habitat, cleaner rivers and streams, and more productive farmland. To assist with the cost of practices aimed at improving soil and water quality on agricultural lands, the Internal Revenue Service (IRS) allows for the deduction of certain expenses for soil and water conservation or for the prevention of erosion on lands used for farming. However, the IRS does not allow for the deduction of ordinary and necessary expenses such as interest and taxes, cost of periodically clearing brush from productive land, annual removal of sediment from drainage ditches, and any other expenses paid or incurred to produce an agricultural crop.

According to the IRS, a person is considered a farmer if that person cultivates, operates, or manages a farm for profit, either as owner or tenant. A person is not considered to be farming if he or she farms for recreation or pleasure and not for profit. Also, forestry and/or the growing of trees are not considered farming by the IRS. A farm is defined by the

the farmer or the tenant that The expenses that qualify for www.irs.gov. deduction include treatment

farms. Plantations, ranches,

The IRS allows for the

a comparable state agency

your local NRCS office.

servation expenses.

IRS as including stock, dairy, dams, and watercourses, outpoultry, fish, fruit, and truck lets, and ponds.

A person cannot deduct ranges, and orchards are also expenses for soil and water included. A plant nursery is a conservation for draining farm for the purposes of de- or filling in a wetland or to ducting soil and water con- prepare land for center pivot irrigation systems.

In some cases, landowners deduction of soil and water are levied an assessment for conservation practices only soil and water conservation if they are consistent with a practices conducted by the plan approved by the Natural area soil and water or drain-Resources Conservation Ser- age district. These expenses vice (NRCS). If the farmer are also deducible as a condoes not have a plan from servation expense if they the NRCS, then a plan from cover expenses you could deduct if you had paid them dican be used. Individual site rectly or covers expenses for plans and county plans can depreciable property used in be obtained by contacting the district's business. Types of depreciable property in-Expenses that are incurred clude pumps, locks, concrete by a farmer for soil and wa- structures (including dams ter conservation are deduct- and weir gates), draglines, ible only for lands owned by and similar equipment.

For more detailed informais using the land for farming. tion go to the IRS website at

James L. Cummins is exor movement of earth (lev- ecutive director of Wildlife eling, conditioning, grading, Mississippi, a non-profit, terracing, contour furrowing, conservation organization and restoration of soil fertili- founded to conserve, restore, ty) and construction, control, and enhance fish, wildlife, and protection of diversion and plant resources throughchannels, drainage ditches, out Mississippi. Their web irrigation ditches, earthen site is www.wildlifemiss.org.

(ROSSWORD PI77) ACROSS -DOWN 1) Argentine grassland 42) Feminizing suffix 1) Certain chess piece 6) No longer new 43) Big game Shout to a sailor 2)

- 44) Bedouin
- 45) Place to find many
- 16) "Giant" author Ferber
- 17) Greedy thing to wish for (with "the")
- 20) Big Apple, briefly

10) 100-meter event

15) Far from wealthy

14) Out in front

- 21) Cut and splice
- 22) Con games
- 23) Distiller Walker
- 25) Not once, poetically
- 26) Yemen neighbor
- 28) Procedures
- 32) African language
- 34) Continental cash
- 35) "Tarzan" extra
- 38) Extremely happy

DOWN TO EARTH

- teahouses
- 48) Feel sorry for
- 49) Dele reversal
 - 51) Angry
 - 53) Carry with great effort
 - 55) Meathead
 - 56) A bad dancer might step on it
 - 59) Momentous and then some
 - 62) Length x width, for a
 - rectangle 63) Pseudonym of H.H. Munro
 - 64) Desert plant
 - 65) Caddie's bagful
 - 66) "Take Train" (Duke Ellington classic)
 - 67) Stately horse

By Timothy E. Parker 39) " 11 13

- Mall occupants 3)
- 4) Amigo
- Calculating one, at times 5)
- Computer-running period 6)
- Coat inside a chimney 7)
- 8) One billion years
- 9) Bit of residue
- 10) Goes up against
- 11) "Skyfall" singer
- 12) Contemptuous look
- 13) Fedoras and pork pies 18) Sandler of films
- 19) When the Jewish Sabbath begins
- 24) "What's gotten ___ you?'
- 26) Reed instrument
- 27) Staffs
 - 29) Prefix meaning "four"
 - 30) "Come again?"
 - 31) Rock that needs refinement
 - 33) Modernized
 - 35) Military truce
 - 36) Builder's map
 - 37) Mini-whirlpool the ramparts ..."
 - 40) Physician's charge
 - 41) "My mistake!"
 - 45) Guys

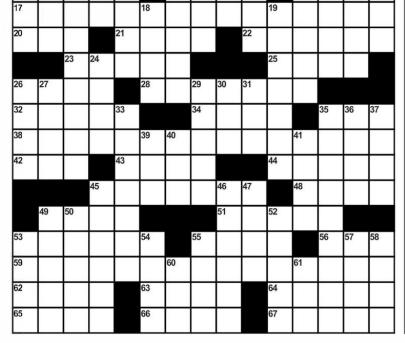


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46) Nova 47) Horse gait 49) Make a basket 50) "... called for his fiddlers 52) Does what one's told 53) Whack, as a baseball 54) Whispered "yoo-hoo" 55) Be a cake maker 57) "___ bitten, twice shy" 58) "Good grief!" 60) "A likely story!" 61) Same old, same old