

# Conservation Corner

by James Cummins  
Executive Director  
of Wildlife Mississippi

## Ecoregions of Mississippi

Ecoregions can be defined as large units of land or water containing natural communities and environmental characteristics; or certain patterns of biodiversity determined by climate, geology, and the history of the planet. The U.S. is divided into many ecoregions. Here, we will take a closer look at the ecoregions in Mississippi.

**Southeastern Plains** - Mostly covered in trees, these fragmentary plains have a conglomeration of woodland, pasture, cropland, and forest land cover. The most prolific vegetation in the southern portion was the longleaf pine, interspersed with smaller areas of Southern mixed forest and oak-hickory-pine. The region also has thinner loess (silty deposit of wind-blown soil) than other ecoregions to the west, and elevations and relief are greater here than in the Southern Coastal Plain. Streams found in this ecoregion are relatively low-gradient and sandy-bottomed. Sub-ecoregions found within the Southeastern Plains include:

Mississippi Alluvial Plain

- This riverine ecoregion extends from Southern Illinois, at the confluence of the Ohio River with the Mississippi River, south to the Gulf of Mexico. It is within this region that the Mississippi River watershed drains all or parts of 31 states and two Canadian provinces entailing 1,243,000 square miles before the river finally reaches the Gulf of Mexico. This ecoregion is characterized mostly by a broad, flat alluvial plain with river terraces, swales and levees providing the main elements of relief. This ecoregion contains one of the largest continuous wetland systems in North America and remains a major bird migration corridor. This area also contains a large area of agricultural lands where soybeans, cotton, and rice are major crops. Sub-ecoregions within this ecoregion include:

**Mississippi Valley Loess Plains** - Consisting primarily of irregular plains, gently rolling hills and bluffs near the Mississippi River, this ecoregion stretches from near the Ohio River in Western Kentucky to Louisiana. Per the name, thick loess is one of this region's distinguishing characteristics. The bluff hills in the western 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 sub-ecoregions 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,

Alabama, and Mississippi. 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 sub-ecoregions.

The study of our ecoregions is vital to our environment. Without these studies it 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

IRS as including stock, dairy, poultry, fish, fruit, and truck farms. Plantations, ranches, ranges, and orchards are also included. A plant nursery is a farm for the purposes of deducting soil and water conservation expenses.

The IRS allows for the deduction of soil and water conservation practices only if they are consistent with a plan approved by the Natural Resources Conservation Service (NRCS). If the farmer does not have a plan from the NRCS, then a plan from a comparable state agency can be used. Individual site plans and county plans can be obtained by contacting your local NRCS office.

Expenses that are incurred by a farmer for soil and water conservation are deductible only for lands owned by the farmer or the tenant that is using the land for farming. The expenses that qualify for deduction include treatment or movement of earth (leveling, conditioning, grading, terracing, contour furrowing, and restoration of soil fertility) and construction, control, and protection of diversion channels, drainage ditches, irrigation ditches, earthen

dams, and watercourses, outlets, and ponds.

A person cannot deduct expenses for soil and water conservation for draining or filling in a wetland or to prepare land for center pivot irrigation systems.

In some cases, landowners are levied an assessment for soil and water conservation practices conducted by the area soil and water or drainage district. These expenses are also deductible as a conservation expense if they cover expenses you could deduct if you had paid them directly or covers expenses for depreciable property used in the district's business. Types of depreciable property include pumps, locks, concrete structures (including dams and weir gates), draglines, and similar equipment.

For more detailed information go to the IRS website at [www.irs.gov](http://www.irs.gov).

*James L. Cummins is executive director of Wildlife Mississippi, a non-profit, conservation organization founded to conserve, restore, and enhance fish, wildlife, and plant resources throughout Mississippi. Their web site is [www.wildlifemiss.org](http://www.wildlifemiss.org).*



### Bridal Registry

Brandon Richardson  
Tyler Walker  
January 13, 2024



### Peoples Drug Store

Court Square 834-2721 Lexington

# CASH PLUS TITLE PLUS

205 Tchula St., Lexington, MS  
(across from Double Quick)  
**662-834-9045**

**Payday Loans up to \$400.00**  
**Title Loans up to \$2,500.00**

**WE DO 30 DAY LOANS!!!**  
**NO Credit Check**

**Refer a friend, earn a free \$20.00!**

# CROSSWORD PUZZLE

## ACROSS

- 1) Argentine grassland

6) No longer new

10) 100-meter event

14) Out in front

15) Far from wealthy

16) "Giant" author Ferber

17) Greedy thing to wish for (with "the")

20) Big Apple, briefly

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
- 42) Feminizing suffix

43) Big game

44) Bedouin

45) Place to find many 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

## DOWN

- 1) Certain chess piece

2) Shout to a sailor

3) Mall occupants

4) Amigo

5) Calculating one, at times

6) Computer-running period

7) Coat inside a chimney

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

39) "\_\_\_ the ramparts ..."

40) Physician's charge

41) "My mistake!"

45) Guys

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

## DOWN TO EARTH

By Timothy E. Parker

1	2	3	4	5		6	7	8	9		10	11	12	13
14						15					16			
17						18					19			
20					21					22				
		23	24							25				
26	27				28		29	30	31					
32				33			34				35	36	37	
38					39	40					41			
42					43						44			
			45					46	47		48			
	49	50						51		52				
53					54		55				56	57	58	
59						60					61			
62					63					64				
65					66					67				