

King Crossword Answers

Solution time: 23 mins.

M	U	S	S			O	H	M			R	A	G	U
A	T	I	T			R	A	M			A	L	E	S
R	A	S	A			C	H	I	F	F	O	N	S	
C	H	I	L	E	A	N			O	T	T	E	R	
				L	D	S			A	C	E			
B	R	A	S	S			C	H	I	D	I	N	G	
B	A	H				G	A	S				M	O	I
C	H	I	P	P	E	R			T	H	O	R	N	
				H	O	E			O	R	O			
S	O	F	A	S			C	H	I	N	U	P	S	
C	H	I	S	H	O	L	M			E	L	E	C	
A	I	R	E			D	U	A			S	A	R	A
M	O	S	S			D	E	N			T	N	U	T

Sudoku answers

9	8	7	1	5	6	4	3	2
1	6	2	7	3	4	8	6	5
4	5	3	2	8	6	1	7	9
9	6	4	5	8	3	7	2	1
3	7	8	9	1	2	6	5	4
2	5	1	6	4	7	9	8	3
6	4	3	5	7	8	2	9	1
7	9	5	1	2	3	6	4	8
8	1	2	6	9	4	5	3	7

Apply for specialty crop grants

Agriculture Commissioner Doug Goehring has announced that applications are now being accepted for 2026 specialty crop grants. “Projects that solely enhance the competitiveness of specialty crops in North Dakota are eligible for these grants,” Goehring said. “We encourage organizations, institutions and individuals to submit proposals on their own or in partnerships.”

North Dakota has not yet received an allocation amount from USDA’s Agriculture Marketing Service but is expected to receive it in the next few months. The ND Department of Agriculture (NDDA) will distribute the funds through a competitive grant process.

Eligible applications include pest and disease control; developing new and improved seed varieties and specialty crops; investing in specialty crop research, including research to focus on conservation and environmental outcomes; and increasing child and adult nutrition knowledge and consumption of specialty crops. Projects that directly benefit specific, commercial products or profit a single organization, institution

or individual are not eligible.

The USDA defines specialty crops as “fruits and vegetables, tree nuts, dried fruits, horticulture and nursery crops.” Specialty crops grown commercially in North Dakota include dry beans, dry peas, lentils, potatoes, confection sunflowers, grapes, honey and various vegetables.

Goehring said an information manual with application instructions, scoring criteria and an application template can be found on NDDA’s website: www.ndda.nd.gov/scbgrp.

Applications must be submitted in electronic form by 4 p.m. Monday, Jan. 12, 2026. Applications will then be reviewed, scored, ranked and provided to Agriculture Commissioner Goehring to determine which applications will be forwarded to USDA for final approval in May 2026.

Projects funded by the grants start Oct. 1, 2026 and must be completed by Sept. 30, 2028.

Goehring said persons needing more information should contact Waldemar Garcia at 701-328-2191 or scbg@nd.gov.



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A Message from Garcia

History and Culture of the Spirit Lake Nation

By Louis Garcia
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Dakota Clowns: Heyoka

This message is not about clowns as we think of them in our modern context. I am talking about men who dream of the Thunder (Wakinyan), who are guided what to do by the Thunders in a dream. If they did not do what they were told by the Thunder Beings, they would be killed with lightning (*wakanhdi*) during a thunderstorm (*wakinyan bdoza*). I was able long ago to interview two men who were clowns (*heyoka*). I was not bold enough to ask them details of their dreams, so this account is through their interviews, watching their performances and with other accounts. I also read about the Dakota *heyoka* in books which are listed in the bibliography.

The *heyoka* perform crazy antics and dress according to their dream (*heyoka kaga*). One man (Louis Jackson) dressed in a bedsheet with leafy branches worn about himself; the other (John Greywind) wore a buffalo headdress. On two different occasions, each came out at a powwow dancing. As soon as the other dancers perceived their presence, the dancers moved off to the side and let them dance until the singers ended the song. They danced to a common Grass Dance Song (Pewiwaci Odowan). At the completion of their performance, they disappeared into the crowd of onlookers. They didn’t do special dance steps or body movements. Another account relates how a *heyoka* stood atop a hill in Wood Lake and with raised arms split a storm to go around the camp at a powwow.

These clowns are to be pitied; they were deathly afraid of a thunderstorm. Some would cry and hide at the approach of a storm. Most written and verbal accounts report them doing things backward, such as saying, “Go away,” “I hate you,” “I am not hungry,” and of course walking and dancing backward. One account says the *heyoka* would splash around in mud puddles pretending to swim in deep water.

The most reported performance was clowns being able to plunge their hands into a boiling kettle of soup to retrieve the meat, usually a dog. They also splashed the boiling soup on each other as children at play. This was made possible by their use of *heyoka ta pejuta* (clowns their medicine) -- *Malvastrum coccinea*, a plant identified by its

red flowers. The *heyoka* would mash the roots of this plant and coat their hands and arms with its paste.

I interviewed Mr. Archie Redfox Sr. of Tokio, who said he was selected to be the *tiyotipi* or vice president of the Fourth of July in 1909. The celebration was held in Haslem’s pasture (the Buffalo pasture of today). He said the camp was a mile in diameter, and showed me the location, which was bumpy, uneven grassland, not the level area I expected. The *heyoka* had a tipi without a door. They had a rope tied to the top which they used to enter and exit. Some two or three would try to enter the tipi at the top, where the poles crossed. They pushed and pulled at each other in crazy, amusing antics. He remembered a clown dressed as a bee, with wings on his back and a stick as a stinger on his head. He would go about the camp making a buzzing sound. The curious pestering children would follow him. The clown told them to stay away; he said he was *wakan* (sacred).

Mr. Redfox reported that Turtle Mountain Ojibwa clowns were also present. The Ojibwa camped on the north side of the circle of tents. He said his mother made some fried bread and as the clowns passed by her, she gave them some bread. They carried long crooked bows and crooked sticks for arrows. When they took the bread, each one would lay down on his back, wave his arms and kick his legs in the air.

I also interviewed a Canadian Dakota man from Sioux Valley, Manitoba who reported that his father was a *heyoka*. His mother was a Christian and didn’t bother with her husband’s activities. He told me one time the family got ready to go to a powwow, but his father stayed behind as the family departed. Upon arriving at the powwow, they discovered his father and the other *heyoka* dancing in the circle. He said neither he nor his mother knew how the *heyoka* arrived before they did.

Bibliography

Gilmore, Melvin R. “Uses of Plants by the Indians of the Upper Missouri River Region.” Smithsonian Institution, Bureau of American Ethnology, Annual Report 33. Washington, DC, 1919. Pages 43-154.

Neihardt John G. *The Sixth Grandfather: Black Elk’s Teachings given to J. G. Neihardt*. University of Nebraska Press, 1985.

ND income tax credit available for qualifying gifts

North Dakotans can take advantage of a generous ND income tax credit when they consider their charitable giving this holiday season. Individuals may receive a state income tax credit for a contribution of \$5,000 or more, and businesses that pay North Dakota income tax may take a 40% credit up to a total of \$10,000 for gifts of any amount to a qualified endowment fund of a North Dakota charity.

“This generous tax credit is a very tax-wise way to support your home town, school or favorite charity,” noted Steve Lipp, ND Community Foundation (NDCF) president.

The tax credit is 40% of the gift up to a maximum credit of \$10,000 per year per taxpayer or \$20,000 per year per couple filing jointly. The majority of funds managed by NDCF are qualified endowment funds.

Businesses (C corporations, S corporations, estates, limited liability companies, trusts and

financial institutions) that pay ND income tax may take a 40% credit up to a total of \$10,000 for gifts of any amount to the qualified endowment fund of a qualified North Dakota charity.

“The credit may be carried forward for three additional tax years if it cannot all be used in one year,” explained Lipp.

Learn how to qualify for the 40% ND tax credit while helping a local community fund or other favorite nonprofit at www.NDCF.net/40, or by calling the ND Community Foundation at 701- 222-8349.

St. Peter seeks donations

The St. Peter Cemetery Association is asking for donations for maintenance and upkeep. Donations may be sent to St. Peter Cemetery Association in care of Kathy Lalum, 6149 47th St. NE, Minnewaukan, ND 58351.

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From the Ground Up

By Scott Knoke
Benson County Agent





Crop insurance proceeds 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. (Pixabay photo)

Ag producers should do year-end tax planning

Now is the time to consider year-end income tax planning. There have been changes to the tax law in 2025 that agricultural producers should be aware of.

“When tax planning, it is best to start with year-to-date income and expenses, and estimate them for the remainder of the year,” says Ron Haugen, NDSU Extension farm management specialist. “Estimate depreciation, and include any income that was deferred to 2025 from a previous year.”

Haugen recommends producers try spreading out income and expenses so as to not have abnormally high or low income or expenses in any one year. Farmers and ranchers have until March 2, 2026 to file their 2025 income tax returns without penalty if they have not made estimates.

Qualified farmers have until April 15, 2026 to file without penalty if they have paid their estimated tax deposit by January 15.

Haugen encourages producers to think about making a deposit by Jan. 15, 2026 if it looks like they will have a tax liability:

“That would give producers more time to prepare their return and file on April 15.”

Haugen includes tax provisions to take note of:

- Agricultural producers are allowed to use 200% declining balance depreciation for three-year, five-year, seven-year and 10-year property. A 150% declining balance is required for 15-year and 20-year property.
- For most new agricultural machinery and equipment (except grain bins), the recovery period is five years.
- The Section 179 expense has increased. It generally allows producers to deduct up to \$2.5 million on new or used machinery or equipment purchased in the tax year. There is a dollar-for-dollar phase-out for purchases exceeding \$5 million. Equipment must be above 50% business use to use Section 179. A net operating loss cannot be generated with a 179-expense election.
- The additional 100% first-year bonus depreciation has been reinstated for purchases after Jan. 19, 2025. The rate is 40% for purchases between Jan. 1 and Jan. 19, 2025. It is available for both used and new property.
- Net operating loss (NOL) carryback rules are in effect. Producers can carry back losses to offset income.
- Like-kind exchanges are not allowed for personal property but are allowed for real property.
- 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.
- Producers may also use Form ND-1 FA (income averaging) for North Dakota income tax calculations.

Haugen offers these tax planning tips for a low-income year:

- Amortize fertilizer purchases.
- Capitalize repairs. Pick and choose which repairs to capitalize.
- Postpone expenses.
- Do not 179 expense all

purchases. Use regular depreciation.

Haugen recommends noting these tax planning items for a high-income year:

- Crop insurance proceeds 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. This would include prevented plant insurance payments.
- A livestock income deferral is available for those who had a forced sale of livestock because of a weather-related disaster. This is a very important consideration for producers who had to sell livestock because of drought. The IRS has two provisions for deferral. The first one is IRC 1033(e), in which a livestock producer who sells more draft, breeding or dairy animals than normal due to weather-related conditions may defer recognition of the gains for up to two years. A disaster declaration is not necessary; however, if a federal disaster declaration is issued, the replacement period is four years. The second provision is IRC 451(g), in which a livestock producer that uses the cash method of accounting can elect to defer for one tax year the income of any qualified livestock sold due to weather-related conditions.
- Prepay farm expenses. Feed, fertilizer, seed and similar expenses can be prepaid. Typically, discounts are received by paying for these expenses in the fall. Producers can deduct prepaid expenses that do not exceed 50% of their other deductible farm expenses.
- Defer income to 2026. Crop and livestock sales can be deferred to the next year by using a deferred payment contract. Most grain elevators or livestock sale barns will defer sales until the next tax year. Producers should be aware that they are at risk if the business becomes insolvent before the check is received and cashed.
- Purchase machinery or equipment. Machinery or equipment purchases can be made before the end of the year to get a depreciation or Section 179 expense deduction in 2025.
- Contribute to a retirement plan, such as a simplified employee pension plan, savings incentive match plan for employees or individual retirement account.

Information on agricultural topics can be found in the Farmer’s Tax Guide, Publication 225. It can be obtained at any IRS office or ordered by calling 800-829-3676.

Additional questions on this topic should be addressed to a tax professional, or the IRS at 800-829-1040 or www.irs.gov. North Dakota income tax questions can be addressed to the ND Tax Department at 877-328-7088 or www.nd.gov/tax.

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Seeking donations

Knox Lutheran Cemetery (North) is seeking donations for maintenance and upkeep. Send them to the treasurer, Karen Tufte, 5995 46th Ave. NE, York, ND 58386

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