

## Napoleon Homestead

Logan County Family &  
Community Wellness Agent

NDSU

EXTENSION  
LOGAN COUNTY

By Dustin Hammond

Tax Time! Don't  
stress about it.

I remember tax season when I was a kid. My dad would lock himself in the back bedroom/office for hours and hours. The stress level could be felt in the house. Years later, the farm and ranch accounts were managed by mom and taxes were prepared by the local tax preparers. I am not sure if the stress was reduced 100%, but at least it was out of the house. If you have a small or large business, farm, or ranch, you probably have a tax professional. But what if you have a W-2 or two, 1099s from interest or side jobs, and some deductible interest? You have more than a few options to do your taxes yourself at home. If you don't feel that you can file them yourself, or you can't afford a tax preparer, you may also take advantage of free tax preparation sites available throughout North Dakota. These sites are operated by the American Association of Retired Persons (AARP) and the IRS provides free tax preparation sites throughout North Dakota, with most locations opening in February. Details, including site locations and appointment scheduling information, will soon be available at [www.tax.nd.gov/freetaxprep](http://www.tax.nd.gov/freetaxprep).

One of the best options, in my humble opinion, for filing is to use an IRS-screened provider. If your adjusted gross income (AGI) was \$89,000 or less, you can file electronically for free. You can find a list of providers here: <https://apps.irs.gov/app/freeFile/browse-all-offers/>. Some trusted providers include a free state tax return, while others may charge a fee. According to Brian Kroshus, ND Tax Commissioner, in 2025 almost 94 percent of North Dakota income tax filers submitted their returns electronically, a figure that continues to grow.

You can still file the old-fashioned way with paper copies of

the forms. If you file by mail, you should also be aware of recent changes in the U.S. Postal Service (USPS) postmark date processes. Effective January 1, 2026, the postmark date is now the day the mail was processed by USPS, rather than the date it was dropped in the mailbox.

Property taxes were a hot topic in the last few election cycles. If you haven't heard, all homeowners may apply for a Primary Residence Credit (PRC). The PRC provides North Dakota homeowners with the opportunity to apply annually for a state property tax credit through the North Dakota Office of State Tax Commissioner. Homeowners who qualify through an approved application may receive up to \$1,600 against their property tax obligation. To register for your state Property Tax Relief, go online, <https://www.tax.nd.gov/prc>, and register there. All applications must be done online.

To be eligible for the credit, you must own a home (house, mobile home, town home, duplex, or condo) in North Dakota and reside in it as your primary residence. Homes held in trusts also qualify. There are no age restrictions or income limitations for this credit. Only one PRC is available per household.

There is still time to sign up for the Powerful Tools for Caregivers course. Classes will begin February 18 and run for six weeks on Wednesdays from 1:30-3:00 p.m. (CT) via Zoom. These classes are designed for adult caregivers of individuals diagnosed with chronic health conditions and are free. For more information or to register, contact Katie Thompson at 701-284-6624 or [katie.thompson.1@ndsu.edu](mailto:katie.thompson.1@ndsu.edu), or visit [www.ndc3.org](http://www.ndc3.org) for class details and additional offerings on alternate dates and times. Questions or comments? Feel free to reach out to me at 701-754-2504 or email [dustin.hammond@ndsu.edu](mailto:dustin.hammond@ndsu.edu)



Eugene Roesler, Lehr: "Very good paper. Well done. Hi to everyone."

Judy Woods, Bellevue, NE: "Thank you for helping us keep up with the news at home since I am so far away. Especially love articles and pictures of my great nieces and nephews. Thanks to all for supporting the White Maid."

**PUBLIC NOTICES  
YOUR RIGHT TO KNOW**

Court File No. 24-2026-PR-00001  
Isaac Zimmerman (07665)  
Matthew Wermerskirchen (09719)  
Zimmerman Law  
919 S. 7th St. Suite 607  
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Telephone: (701) 224-1519  
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Attorneys for Personal Representative

**IN THE DISTRICT COURT OF  
LOGAN COUNTY,  
NORTH DAKOTA**

**IN THE MATTER OF THE  
ESTATE OF DELMER A.  
SUKUT, DECEASED  
NOTICE TO CREDITORS**

NOTICE IS HEREBY GIVEN that the undersigned has been appointed Personal Representative of the above estate. All persons having claims against the said deceased are required to present their claims within three months after the date of the first publication of this notice or said claims will be forever barred. Claims must either be presented to Fern A. Sukut, Personal Representative of this estate at 5634 Hwy 46, Gackle, ND 58442, or filed with the Court.

Dated: January 15, 2026.  
Fern A. Sukut  
5634 Hwy 46  
Gackle, ND 58442  
First publication on the 21<sup>st</sup> day of January, 2026.  
(Jan. 21, 28 & Feb. 4)

Court File No. 24-2026-PR-00002  
Isaac Zimmerman (07665)  
Matthew Wermerskirchen (09719)  
Zimmerman Law  
919 S. 7th St. Suite 607  
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[matthew@zlawnd.com](mailto:matthew@zlawnd.com)  
Attorneys for Personal Representative

**IN THE DISTRICT COURT OF  
LOGAN COUNTY,  
NORTH DAKOTA**

**IN THE MATTER OF THE  
ESTATE OF ALLEN HAM-  
MOND A/K/A ALLEN J. HAM-  
MOND A/K/A ALLEN JOHN  
HAMMOND, DECEASED  
NOTICE TO CREDITORS**

NOTICE IS HEREBY GIVEN that the undersigned has been appointed Personal Representative of the above estate. All persons having claims against the said deceased are required to present their claims within three months after the date of the first publication of this notice or said claims will be forever barred. Claims must either be presented to Lucille Johnson, Personal Representative of this estate at 524 Macon Drive, Bismarck, ND 58504, or filed with the Court.

Dated: January 21st, 2026.  
Lucille Johnson  
524 Macon Drive  
Bismarck, ND 58504  
First publication on the 4<sup>th</sup> day of February, 2026.  
(Feb. 4, 11 & 18)

Logan County Agriculture and  
Natural Resources (ANR) Agent

NDSU

EXTENSION  
LOGAN COUNTY

By Josh Becker



**Selected Agricultural  
Statistics for North  
Dakota and Logan County**

Every year the USDA National Agricultural Statistics Service (NASS) teams up with NDSU Extension to provide annual agricultural statistics for the State of North Dakota. These statistics can be a valuable tool for producers in making informed decisions for their operations, industrial & community planning efforts, and legislative decisions. The following information was taken from the most recent publication: ND Agriculture—Statistics No. 94 August 2005. Some of the data originate from varying years depending on when the information is collected. Certain areas of data are compiled at different yearly intervals, which I will note when applicable.

**Farm Size (2022):**

As of 2022, there were 25,068 farms using ~38 million acres generating over 12 billion dollars in market value of products in ND. The statewide average farm size is 1,537 acres. Logan County had 285 farms using 482,000 acres generating over 136 million dollars of product value. The county average farm size is 1,693 acres. Logan County population: 1,880. Avg age of agricultural operator: 54 years old

**National rankings—commodities (2025):**

ND ranked #1 in the production of: spring wheat / durum / oats / rye / sunflowers / canola

/ flaxseed / dry edible beans / honey. ND ranks top 5 nationally in production of: navy beans / lentils / barley / black beans / sugarbeets / chickpeas (garbanzo beans) / potatoes & #8 in livestock production (beef cattle).

**Hay/forage**

**production (2024):**

ND harvested 940,000 acres of alfalfa, producing 1.8 billion tons & 990,000 acres of hay (other) producing 1.5 billion tons, totaling 3.3 billion tons of hay. Logan County data: 18,000 acres of alfalfa producing 47,000 tons. Hay (other) data N/A for Logan County.

**Livestock Production/  
Inventory (Jan. 2025):**

**Cattle:** ND—1.7 million head of cattle (all classes), 870,000 head of beef cows, & 10,000 milk cows. Cash receipts from cattle marketing's totaled \$1.48 billion dollars for 2024. Logan County—60,000 head of cattle (all classes), 24,000 beef cows, and no data for dairy cows.

**Sheep:** ND—62,000 head (all sheep and lambs), 19,000 market lambs, and 43,000 breeding stock. Market totals: \$14 million dollars. Logan County—1,500 head (all classes).

**Hogs:** ND—150,000 head (all hogs & pigs), 43,000 breeding stock, 107,000 market stock. No data for Logan County—too small sample size.

**Honey:** ND—490,000 bee colonies producing 36 million lbs. of honey. Each colony produces, on average, 74 lbs. of honey. Total value of production: \$67 million dollars. No data for Logan County.

Depending on your approach, reading statistics can be very helpful in making decisions or falling asleep at night. Maybe, think of it this way. Behind every statistic is a livelihood that tells a story. What we learn from this story is up to us. How we interpret statistics and stories can be a very personal thing...use them wisely. "Statistics are like a bikini—they show a lot, but not everything."—Lou Piniella (former MLB manager)

**NAPOLEON WEATHER**

Clark Haas, Observer

	H	L	Pre.
Mon., Jan. 26	17	-5	
Tues., Jan. 27	10	-5	
Wed., Jan. 28	12	-2	
Thurs., Jan. 29	17	-4	
Fri., Jan. 30	8	-7	
Sat., Jan. 31	36	7	
Sun., Feb. 1	35	17	T

Normal for January..... 55

January this year ..... 30

Normal for February ..... 85

February this year ..... 55

Normal Jan. 1 to Dec. 31 .. 19.57

**ATTENTION**

**WHEAT GROWERS**

The North Dakota Wheat Commission election for Logan County will take place on Tuesday, February 10, 2026, at 11:30 AM (CT), at the Napoleon Country Club, 3131 Hwy 34, in Napoleon, ND. Elections will be held in conjunction with the Winter Production Agriculture Meeting.

**ELECTION**

Persons who are residents of Logan County and have been actively engaged in the production of wheat are eligible to vote. A Wheat producer must be present to vote but need not be present to be elected.

For more information contact  
the North Dakota Wheat Commission at (701) 328-5111.

**Dist. 28 Republican  
Delegate Selection Meeting**

**Sunday, February 22  
3 p.m.**

at Growing Small Towns,  
Oakes, ND

★ Selecting Delegates for State Convention  
★ County Committee Meetings  
★ Candidates for Statewide Office invited

Paid for by District 28 Republicans, Mike Brandenburg, Chairman