Early 'pig clubs' earned statewide recognition

Kentucky is certainly known for its bourbon, but those who live here know that the state's lesser-known delicacy is country ham. Taylor Countians and pork connoisseurs throughout the state will swarm into Marion County to next week to partake in its Country Ham Days festival.

Without the pork, there is no ham and up until the 1990s, the pig business was big business in Taylor County and throughout Kentucky.

You might be surprised to learn that much of the enthusiasm for the raising and selling the noble swine came from young boys and girls who began learning the trade via early school pig clubs — which soon became known as 4-H clubs.

As early as 1921, the *News-Journal* reported that 30 boys and girls were raising purebred pigs in Taylor County, while many others were raising hogs in the "market class." Likewise, the paper reported that Judge I.H. Thurman of Springfield had donated $100 — an amount that would be $1,800 today — to provide "premiums" to pig club members in Taylor County — money to help promising young farmers purchase a pig.

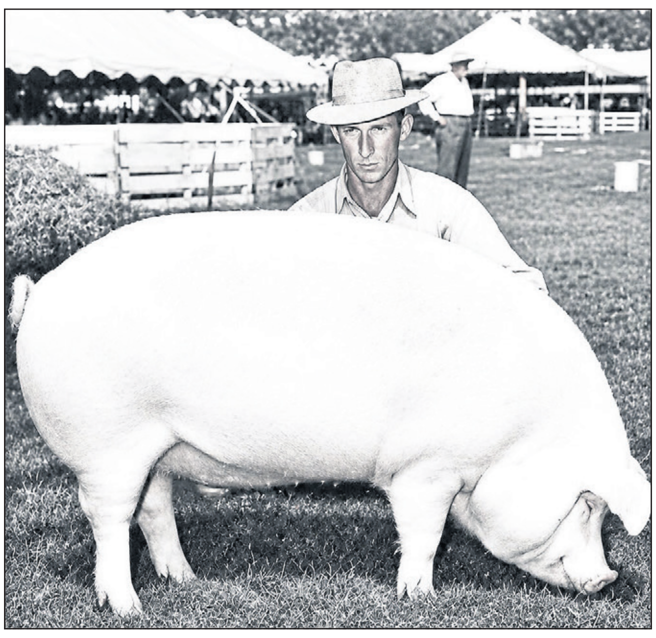
By 1931, 4-H pig clubs for boys and girls were rapidly growing, thanks to the support of Taylor County banks, merchants and the local American Legion which was likewise loaning money to help 4-H boys and girls buy pigs.

By the next year, the *News-Journal* reported that the interest in Taylor County pig clubs had at least 700 boys and girls actively involved in purchasing, feeding, documenting and breading their animals … while at the same time, making money as a result of their endeavors. Young farmers also became active in county and regional fairs as well as the Kentucky State Fair.

In 1944, Charles Lee Coward, a former pig club member, then 22 years old, made big news when his Chester White Hog won first place in the Kentucky State Fair — and thus declared the finest hog in the state.

Certainly, the win was a big one, but it was hardly Charles' first pig accomplishment. His pigs had been winning awards since 1938, beginning at the Taylor County Fair.

According to the *News-Journal*, Charles Cowherd had started his own hog business ten years earlier — at age 12 — when he purchased breeding stock at the state fair. He later bought breeding stock in Iowa. Over the years, he won in several county fairs in the state as well as fairs in Iowa, Illinois and New York.



Submitted

This Chester White swine is an example of the quality pork produced in this region. Taken from a 1944 newspaper, this photo has been enhanced to ensure republication quality but the illustration otherwise unaltered.

VIRGINIA
GRAVES
TAYLOR REGIONAL ARCHIVE CENTER

County Agent C.V. Bryan said Charles was a lover of hogs, knew them and knew how to handle breeding stock.

Even *The Louisville Times* had praise for Cowherd's 1944 Kentucky State Fair win. "Winning State Fair ribbons in swine competition is an old story to the sun-browned Charles L. Cowherd of Campbellsville — but this year is different. He has come away from every fair starting in 1938 with a good share of honors for his choice collection of Chester White hogs, winning enough prize money to pay his expenses to Louisville and back for himself and his hogs. But that was in completion among the Future Farmers of America, the organization of high school boys who are studying vocational agriculture. This time, Charles was barred from the F.F.A. ring because of age rules, so he had to put his Chester Whites up against hogs raised by veteran hog farmers from all over Kentucky and Southern Indiana."

When interviewed, Cowherd admitted he thought his pigs were good, but he wasn't sure how they would stand up in his first open class. As it turned out, he had nothing to fear. Not only did he walk away with championships for both boars and sows, he also picked up a dozen blue ribbons in other swine classifications.

But again … that was just the start.

According to the Louisville paper, the real showdown came when the champion male and female of each breed paraded into the ring to compete for the grand championship and title of Kentucky's finest hog — those raised by veteran hog farmers all over the state.

According to the Louisville paper, Cowherd's "slick, white sow nosed out all the competition and won a silver trophy and grand championship."

Shortly thereafter, Charles married Audrey Mae Reynolds, and like his families before him, they lived much of their life in the Bengal area of Taylor County. He remained a farmer and also a carpenter. Truth be known, Charles Lee Cowherd's family has been in this area for a very long time.

It might be an interesting note for some of you, considering this year's 250 celebration, that Charles Lee Cowherd was the great-great-grandson of James Cowherd, one of Taylor County's Revolutionary War patriots, who came to what is now the Bengal area of Taylor County, and who was buried in the Cowherd Cemetery, also in Bengal.

As for Charles and Audrey, they were married for 68 years. Charles died in 2013 at the age of 93. Audrey followed him in death in 2022 at the age of 94. Children still live in the area.

Virginia Graves is coordinator of the Taylor Regional Archive Center, a non-profit organization which preserves local history and genealogy. For information, call 270-789-4343 or send an email to info@TaylorRegionalArchive Center.com.

Lincoln Days Art Show now accepting entries

BY PAXTON MEDIA GROUP

The 55th annual Lincoln Days Art Show is accepting submissions through Sept. 27 at The Lincoln Museum, 66 Lincoln Square in Hodgenville.

Visit the Lincoln Days Art Show Page to download forms, read show rules and get other art show information or call the museum at 270-358-3163.

The Lincoln Museum is open from 8:30 a.m. to 4:30 p.m. Monday through Saturday and Sundays from 12:30 p.m. to 4:30 p.m.

Winners will be announced at the Art Show Opening at 5 p.m. Oct. 1 at the Lincoln Museum Community Room in advance of the annual festival that weekend.

For more information, call the Lincoln Days office at 270-358-8710 or visit lincolndays.org.

ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky
The Honorable Andy Beshear, Govemor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Barry Smith, Taylor County Judge/Executive
The Honorable Richard Benningfield, Taylor County Sheriff
Members of the Taylor County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Taylor County Sheriffs Settlement - 2024 Taxes for the period September 1, 2024 through August 31, 2025 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Taylor County Sheriffs financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the taxes charged, credited, and paid for the period September 1, 2024 through August 31, 2025 of the Taylor County Sheriff, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the taxes charged, credited, and paid of the Taylor County Sheriff, for the period September 1, 2024 through August 31, 2025.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Audit Program for Sheriffs' Tax Settlements. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Taylor County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to prnvide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Taylor County Sheriff on the basis of accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Taylor County Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not an absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk ofnot detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if tl1ere is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Taylor County Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Taylor County Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant findings, and ce1tain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated July 9, 2026, on our consideration of the Taylor County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Taylor County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

July 9, 2026

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