

## American Farm Bureau establishes 2023 Policies

JANUARY 10, 2023

armer and rancher delegates to the American Farm Bureau Federation's 104th Convention on January 10 adopted policies to guide the organization's work in 2023. Key topics ranged from expanding risk management programs and improving dairy pricing transparency to battling hunger.

Delegates were polled regarding their farms at the beginning of the voting session. The results show almost 99% (334 delegates) of those who cast votes operate family farms and almost 65% represent small- to mid-size farms as defined by USDA.

"Delegates demonstrated the strength of Farm Bureau by coming together to represent hard-working farm families from all 50 states and Puerto Rico," said AFBF President Zippy Duvall. "There's a lot of work to do in 2023 as Congress drafts the next farm bill, and the policies set forth will guide AFBF as we work to en-

sure farmers and ranchers can continue to meet the growing needs of families in America and around the world."

Delegates to the American Farm Bureau business meeting voted to modernize the farm bill by expanding baseline funding, developing more flexible disaster relief programs and extending protection to more specialty crops.

**2023 POLICIES** ... Page 9

# New water rule will create uncertainty and disruption

By Kerin Clark

he administration's December 30, 2022 announcement to replace the Navigable Waters Protection Rule with yet another Waters of the United States (WOTUS) Rule, will create uncertainty and disruption in the management of natural resources, according to the Wyoming Farm Bureau Federation (WyFB).

"As farmers and ranchers, we share the goal of protecting the nation's water," said Wyoming Farm Bureau Federation (WyFB) President Todd Fornstrom. "Reverting to a rule that was unreasonable and unworkable is a threat to the nation's water. The 2015 Rule made conservation more difficult and created huge liabilities for farmers and ranchers."

**NEW WATER RULE** ... Page 16

#### **Building Our Future at the WyFB YF&R Conference**



The 2023 WyFB Young Farmer & Rancher (YF&R) Conference was full of networking, great speakers and fun! The WyFB YF&R Committee is shown here with AFBF YF&R Committee Members. More conference photos will be available in the March issue of *Wyoming Agriculture*. (I to r): Shawn Chouinard, Park County; Seth Allen, Niobrara County; Kelli Chouinard, Park County; Kailey Barlow, Sublette County; Hannah and Zack Guild, Uinta County; Cody Alps, Goshen County; Quade Palm, Carbon County; and Jessica and Kyle Wade, AFBF YF&R Committee Members.

KADRA MARIE PHOTOGRAPHY/KADRA CLARK PHOTO.



Wyoming members and staff at the 2023 American Farm Bureau Convention in San Juan, Puerto Rico. (I to r) Chad and Nicole Ziehl, Natrona County; Cole, Connor, Carlee, Emmett and Sammie Coxbill, Goshen County; Stacy, Kyle and Bastian Berger, Carbon County; Kathy and Russ Austin, Albany County; Laura and Todd Fornstrom, Laramie County; and Ken Hamilton, WyFB, and son Ian Hamilton.

# A look at the 104th AFBF Convention through Wyoming eyes

By Kerin Clark

eing part of this grassroots organization is empowering because it gives us the knowledge to understand agricultural issues and adversities and gives us a tool to help drive policies which affect all farmers and ranchers," said Kathy and Russ Austin of Albany County. "Attending the AFBF Convention in Puerto Rico allowed us to see the whole picture. We would love it if all members could experience this opportunity."

The 104th Annual Convention of the American Farm Bureau Federation was January 6-11, 2023 in San Juan, Puerto Rico. Wyoming was well represented at the convention with the Fornstroms from Laramie County; the Coxbills from Goshen County; the Austins from Albany County; the Bergers from Carbon County; the Ziehls from Natrona County; and the Hamiltons from the state office.

Carbon County ranchers Kyle and Stacy Berger have attended multiple national meetings and said this convention was another great one filled with great content on what Farm Bureau is fighting for at the national level. "We are thankful for those who are in leadership at AFBF," said Kyle

Berger. "They are our voice in some very difficult issues. They are there to convey our interests so we can stay in production agriculture."

Natrona County farmers Chad and Nicole Ziehl found national convention exciting. "It was a nice balance of education and discussion about topics affecting us," Nicole Ziehl said.

All Wyoming attendees noted the educational workshops were a valuable portion of the convention.

"Our favorite part of the AFBF convention was the workshop/panel discussion *Farm Bureau takes California to the Supreme Court,*" said the Austins. "It was exciting to see what happens at the next level and what processes are involved in fighting some of these legal battles."

"More than that, it showed us that even though farmers and ranchers represent only 2% of the population, we are six million strong with a whole army of members, officers, lobbyists and legal teams to go to the next level when needed," they continued. "Knowing they have our backs gives hope for the future of agriculture."

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www.wyfb.org

## **Agriculturally**Speaking

#### CALENDAR OF EVENTS

#### February

- Albany County Farm Bureau Federation Guest Speaker Presentation at 5:30 p.m.—Farm Bureau Center in Laramie
- Carbon County Ranch and Farm 18 **Bureau Federation Community** Dance - Community Center in
- Converse County Farm Bureau **Federation Members Appreciation** Banquet at 6 p.m.-Moose Lodge in Douglas
- 22-23 WyFB Legislative Meeting—Blue Community Events Center at World Headquarters in Cheyenne

#### March

- WyFB Scholarship Application deadline
- Estate Planning Workshop hosted by Crook County FBF and Crook County NRD--Sundance
- AFBF Fusion/YF&R Conference— Jacksonville. Florida
- 22 Lincoln County Annual Growers Meeting at 4 p.m.—Civic Center in
- "Ag Books for Kids" county contest deadline

#### April

"Ag Books for Kids" district contest

Visit wyfb.org for calendar updates



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#### **EXECUTIVE VICE PRESIDENT**

Ken Hamilton

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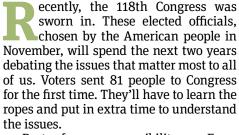
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## New Year, New Congress

**Zippy Duvall** 

American Farm Bureau Federation President



Part of our responsibility as Farm Bureau, and as farmers and ranchers, is to reach out and engage with these new members about the work happening on farms and ranches in their districts, their states, and across the country. We have our work cut out for us. There are fewer people representing rural America than ever before, making it more important than ever before to reach out to new members representing urban districts, too.

Our work in every Congress is important, and it's even more important when it's time to renew the farm bill. Programs in this legislation are critical to American agriculture. One of our greatest challenges this year is ensuring members understand these programs and why they are essential. Almost half of Congress, 260 members, were not in Congress when the 2018 farm bill was passed. We have to put in the extra work to ensure they understand the importance of farm bill programs that help farmers and ranchers manage risk, why conservation programs are and should continue to be voluntary and science-based, and why it's critical that farm policy and nutrition policy remain united in the farm bill, among many other priorities.

One of the greatest limiting factors American agriculture faces is the lack of workers. Across farm country and in the windows of businesses large and small, you'll see help wanted signs. Farmers need Congress to fix the H-2A visa program to provide more accessibility and affordability. We also need a new yearround farmworker program for jobs that are done every day – like milking cows. As with any other issue, and especially with this Congress, a meaningful and bipartisan policy solution must be the outcome that we strive to achieve sooner rather than later.

There are many other important issues farmers and ranchers are counting on Congress and the executive branch to advance this year. Broadband must be expanded and access improved in rural communities. Programs to advance climate-smart farming practices must be science-based and market-driven. And Congress and the Administration must understand that the only way to meet big goals related to sustainability and addressing hunger is by ensuring farmers continue to have a variety of crop protection tools. The Administration must also step up in a bigger way to pursue trade deals that will open markets to U.S. farmers and ranchers. And we'll hold the Administration's feet to the fire when it comes to enforcing trade deals like the USMCA.

We're looking forward to working with this Congress to deliver solutions to the challenges farmers and ranchers face. I hope that our elected officials will come together, set politics aside, and engage in meaningful discussions about these issues. We need them to do just that - because the challenges we face now, and the ones that lay ahead, will take buy-in from both parties to solve in a manner that will stand the test of time.

## What happens when a media story is wrong?



Wyoming Farm Bureau Federation Executive Vice President

everal years ago, there was a resolution which came through the policy development process advocating that a "truth in media" type of an agency should be established to police, or regulate, or do something with, the media. One of our members who does media work reached out to the Wyoming Press Association and let them know about this resolution and during the committee process both the member and the representative from the Press Association advocated for the defeat of the policy. Their efforts were successful in part because the cure in this case was worse than the disease. We all recognize that a regulatory agency, however it is designed by Congress, will ultimately run into problems. Many of these problems would most likely be ones we in agriculture have experienced when we must deal with regulators who have a rule book and know how to use it to fit their agenda.

The press continually reminds us they are the "fourth estate" and they are guaranteed, by the U.S. Constitution, to be protected from government interference. The benefits of free speech were recognized by the framers of the Constitution. Prior to our break from England if you were to stand up and criticize the government, in this case the king or queen, the consequences were severe. A colonist who spoke out against the king could very easily find themselves arrested. With that arrest, the authorities could subject you to significant enhanced interrogation techniques (see the 5th, 6th and 8th Amendments). With this background, it is no surprise that the framers would reject efforts to put government in charge of speech.

Just because we don't want the government to regulate the press, doesn't mean that people don't feel the press doesn't abuse their power.

Many people probably don't remember when there were two wire services. There was United Press International or UPI and Associated Press or AP. UPI went out of business leaving AP as the only wire service provider to the news media. At the time, I remember some in the news media raising concerns about how this would affect the quality of reporting from the news media. This concern was valid. If anyone reads an AP article anymore, it seems more like an editorial rather than a reporting of events. And they are tame compared to articles in the New York or LA Times.

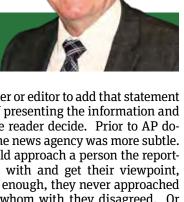
If there is an article about former President Trump's challenges to the recent election the AP will even add that any claims of an unfair election are "false claims." In AP's rule book, it is now OK for

the reporter or editor to add that statement instead of presenting the information and letting the reader decide. Prior to AP doing this the news agency was more subtle. They would approach a person the reporter agreed with and get their viewpoint, but oddly enough, they never approached a person whom with they disagreed. Or if they did, you could bet the information would be in the last few paragraphs. Influencing by omission, if you will.

Since AP has decided they should inform their readers that something is false, I was looking forward to seeing a report from AP about how the recent flooding in Yellowstone was not the result of climate change as they asserted in a number of articles. Many climatologists pointed out the flooding wasn't caused by climate change, so I expected AP to provide an article announcing that the previous claims were "false." Fortunately, I'm not holding my breath, otherwise I would have passed out.

AP and other news organizations have decided their readers and listeners aren't bright enough to figure things out when presented with the facts. I think it is only a matter of time before those entities will succumb to economics as future readers and listeners stop reading and listening to those news outlets.

**MEDIA STORIES** ... Page 6



## **WyFB Legislative Meeting Feb. 22-23**

he 2023 Legislative Meeting of the Wyoming Farm Bureau Federation will be held at the Blue Community Events Center at World Headquarters in Cheyenne (2401 E. Pershing Blvd) on February 22-23.

The Legislative Meeting begins with registration at 11 a.m. and a noon luncheon to follow on Wednesday, February 22. If their schedules permit, the House Agriculture Committee Chair and the Senate Agriculture Committee Chair will address the members during the noon luncheon. Tuesday afternoon activities include state legislative briefings from WyFB lobbyists and membership awards. The guest speaker will be Meteorologist Don Day with his presentation "It's Weather, Not Climate."

Tuesday evening provides the one-on-one visits with the legislators and elected officials during a Legislative Mixer produced by the Wyoming Farm Bureau Federation and the Wyoming Rural Electric Association. This event will be held off-site at the Cheyenne Frontier Days Multi-Purpose Building at Frontier Park.

A speaker's forum on Thursday morning, February 23 will wrap-up the Legislative Meeting. One of the speaker's forum topics will be transportation issues from the trucking industry perspective presented by Sheila Foertsch with the Wyoming Trucking Association. Check www.wyfb.org for an agenda as the meeting date gets closer.

**Pre-Registration:** Please email registration forms by February 3 to Brooke Roes at broes@wyfb.org.

**Hotel Reservations:** The room block deadline expired prior to this issue printing. Room reservations from this point forward will be based on availability. Call the Fairfield Inn and Suites by Marriott Cheyenne Southwest Downtown at 307.634.0401 or Towneplace Suites by Marriott at 307.634.0400. ■





# Member-CENTS

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he Wyoming Farm Bureau Federation believes constitutional government, the competitive enterprise system, property rights and individual freedom are necessary components for a strong agriculture, a strong Wyoming and a strong America. We are a centennial grassroots organization that cares about your future.

Whether you are a farmer, rancher or a consumer of food...membership is a good investment to secure stability of agriculture here in Wyoming. As a member, WyFB provides you with exclusive benefits as a way to say thank you. These benefits may pay your annual membership fee many times over.

#### Current members may access member benefits at www.wyfb.org and click on the "Benefits" tab.

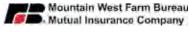
You may also utilize the Farm Bureau Member Benefits app on your phone to access your benefits.

**Questions:** email broes@wyfb.org or call 307-721-7723.





























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## Ninth Circuit win for MSLF prevents environmental power grab

**MOUNTAIN STATES LEGAL FOUNDATION**JANUARY 19, 2023

rights, the US Court of Appeals for the Ninth Circuit, based in San Francisco, has ruled in favor of reason and the interests of Mountain States Legal Foundation's clients!

In the case of *CBD v. Haaland*, Judge Hurwitz's opinion holds that the federal courts have no jurisdiction to entertain the Center for Biological Diversity's (CBD) claims. The Court firmly held that the "decision not to amend the Grizzly Bear Recovery Plan, like adoption of the Plan itself," is not reviewable by the court.

This case centers around the Greater Yellowstone Ecosystem Area grizzly bear. Back in the early 1990s, the US Fish and Wildlife Service (FWS) developed a recovery plan for the bear, which had been placed on the endangered species list. A recovery plan is like a roadmap for how the FWS will engage in species recovery. They are not binding and can be supplemented as necessary.

CBD's ultimate goal was to gain the ability to ask for changes to the recovery plan and then sue when the changes weren't made, forcing agencies like the FWS to waste taxpayers' time and money re-defending every aspect of a recovery plan that is not even binding. The result, as MSLF General Counsel William Trachman said, could have been unending years of countless lawsuits, putting "the FWS to a choice: give in to the whims of

environmental advocates, or litigate a thousand cases."

Recovery plans are supposed to be flexible, enabling the FWS to adjust their actions or make entirely new plans to recover and conserve endangered species. The Center for Biological Diversity instead wanted to implement their own plans for expanding the grizzly bear population to places where they have not lived in generations. If CBD had won this case, it would have opened wide the floodgates for judicial review of every change CBD ever wanted to propose to this and many other recovery plans.

The Court's ruling ensures that will not happen. Mountain States' direct involvement in this case has kept recovery plans flexible, and defended them against unwarranted litigation from organizations like CBD. Our attorneys worked diligently to protect the rights and interests of farmers and ranchers, shielding them from the radical agenda of anti-growth environmentalists.

Trachman, who is lead counsel on the case, stated, "The Ninth Circuit's ruling in favor of our clients is a clear win for property rights and sound, principled policy. Our work here will deter future nuisance litigation from environmental extremists."

Editor's Note: The Wyoming Farm Bureau Federation, Utah Farm Bureau Federation and the Wyoming Stock Growers Association are intervenor defendants represented by MSLF.



# FARM SUCCESSION Navigate The Transition

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- · Where do you want it to be?
- · How do you get there?

### **Young Farmer & Rancher News**



The Zack Guild Family working on the ranch. COURTESY PHOTO.

# **Education is an investment in knowledge**

By ZACK GUILD,

WyFB YF&R Committee Member and Uinta County Rancher

y name is Zack Guild. I was born and raised in the Southwest corner of Wyoming where my family has been ranching since the 1800s. Recently my wife, son, and I moved back to the ranch after I finished my diesel mechanic certification from Bridgerland Technical College in Logan, Utah.

Since I was little it was always my dream to come back with my family and raise my kids the way that I was raised. There are so many valuable life lessons to learn from the ranching lifestyle. I loved ranching so much that I had no plans of leaving at all for any secondary education. However, my father made it clear if I wanted to come back to work on the ranch, I needed to get some type of secondary education.

I thought a lot about what I wanted to do and what I would enjoy doing as a profession if my original plan of moving back to the ranch did not work out. I also considered what I could go into that could be beneficial to the ranch when I came back. As I looked around at all of the equipment it takes

to keep things going on the ranch, and all of the cost associated with paying someone to work on it, I realized that I could potentially save the ranch a lot of money doing the higher skilled maintenance work. I enjoyed fixing things and getting to see them work again so I decided it would be worthwhile to get a certification in diesel mechanics. Since my time back I have had the opportunity to utilize the skills and knowledge gained from my education. One of our most recent projects was to split our 8475 Massey Ferguson tractor in half and rebuild the whole engine.

I know a lot of my friends have similar feelings about getting more education as I did, however there are a myriad of degrees and certification opportunities out there that can greatly benefit a ranch from animal processing to range management. As Benjamin Franklin once said, "An investment in knowledge pays the best interest."

Zack and his wife, Hannah, along with their son ranch with the Guild family in southwestern Wyoming. Zack and Hannah serve on the WyFB Young Farmer & Rancher Committee representing the Southwest District.



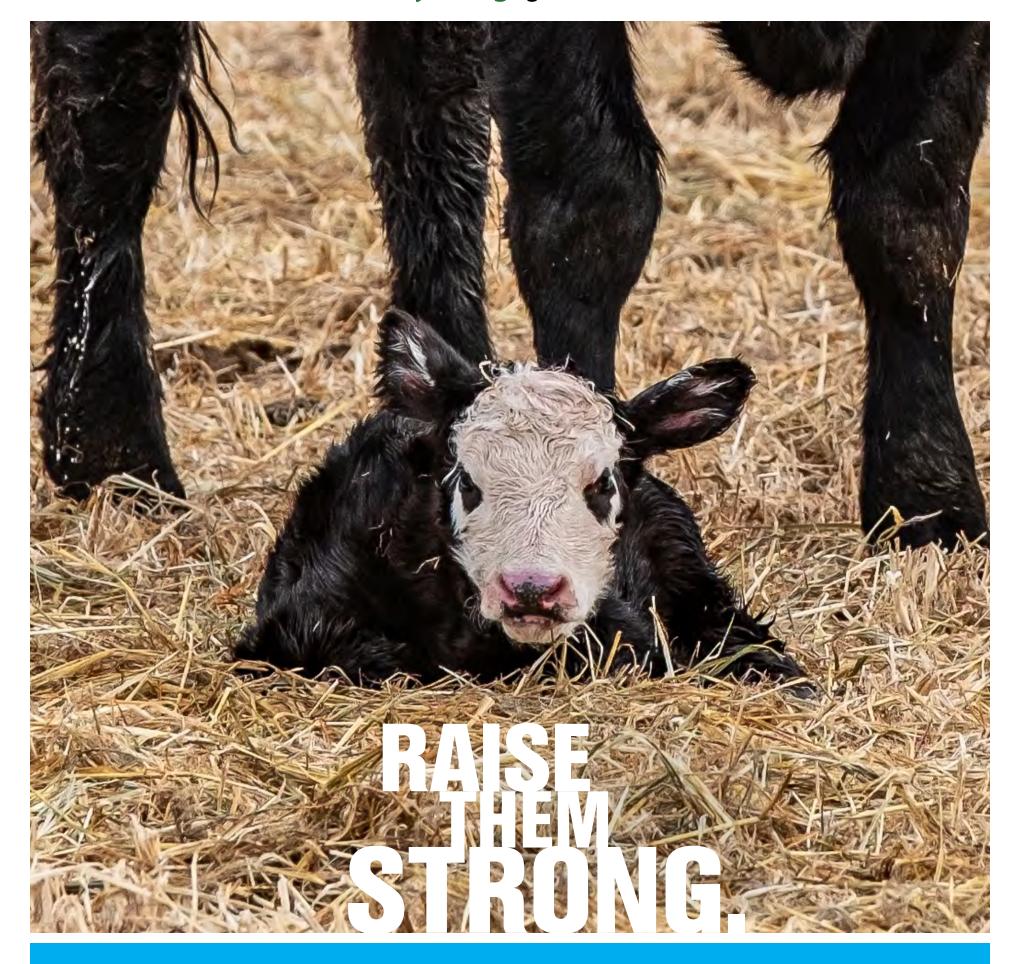


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## **County Farm Bureau Federation Scholarships**

elow is general (UNOFFICIAL) information on county Farm Bureau Federation scholarships. Please refer to the scholarship applications for complete rules and details. County Farm Bureau Federation contacts are available at www. wyfb.org under County Farm Bureaus.

- Albany: March 31 deadline; One \$1,500 scholarship; open to high school seniors and college students; application available online at wyfb.org/Albany or at county Farm Bureau office; county Extension office; and Rock River and Laramie High Schools. Farm Bureau member children preferred but not a requirement.
- **Big Horn:** March 30 deadline; Up to four \$400 scholarships; available to high school seniors or any continuing students working for a degree in an Ag-related area; available at all county High Schools or by contacting Farm Bureau office in Greybull
- **Campbell:** March 1 deadline; Two \$2,500 scholarships; available at FB offices, schools and wyfb.org
- Carbon: April 15 deadline -- Three regular \$400 scholarships open to all county seniors who meet requirements; and one member \$600 scholarship open to only members children who meet requirements. Preference is given to those pursuing an ag-related major. Applications are available at county FB offices, high schools, or contact Abby Raymer at 326.5423 or araymer@mwfbi.com . You may drop off applications at 308 South 1st Street, Saratoga.
- Converse: April 1 deadline; Three \$1,000 scholarships; open to members' children for graduating seniors and col-

lege students. Available at either county Farm Bureau office; at Douglas and Glenrock High School Guidance offices; and at www.wyfb.org/converse

- Crook: March 17 deadline; Two merit-based scholarships of \$2000 and \$1500 for first and second place respectively. Applicants must be a graduating senior from an accredited Crook County High School, Home School, or Virtual School, or have a certificate of high school graduation. Applicant or applicant's parents/guardians must be current Crook County Farm Bureau REGULAR members, paid by March 1. Scholarship applications may be picked up at the Farm Bureau office at 109 N 3rd St, Sundance, Wyoming 82729 and also from the high school counselors or wyfb.org/crook
- Fremont: Fremont County Farm Bureau offers one \$1,000 scholarship. In order to be eligible, the student must be a Fremont County High School senior whose parents are current paid Regular Farm Bureau members. It is preferred that applicants are entering an Agriculture field. Applications will be reviewed by the Fremont County Farm Bureau Board and a recipient will be chosen. Please submit a letter of application about yourself and your future plans to: Fremont County Farm Bureau Federation-115 North 5th Street East., Riverton, WY 82501. Questions call 544-2296. Deadline June 1st.
- Goshen: April 1 deadline; at least one \$500 scholarship; open to high school seniors or continuing college students who meet the requirements which include Farm Bureau Federation regular member-

ship by family or individual; preference given to applicants pursuing Ag-related degrees; and the Chuck Curry Memorial Scholarship in the amount of \$500 to be awarded to a continuing college student having completed one or more years who meets the requirements which includes Farm Bureau Federation regular membership by family or individual and demonstrate an agriculture focused career path. Applications available at county FB office and online at wyfb.org

- Hot Springs: April 7 deadline; One \$1,500 scholarship; may be divided into multiple scholarships at discretion of board; available to students pursuing ag-related course; preference to Farm Bureau families; available at Hot Springs County Farm Bureau office, at the HSCHS Counselors' office and from the HSCHS Ag Instructor.
- Johnson: April 1 deadline; A minimum of two \$500 scholarships; open to children of Farm Bureau members (graduating seniors or college students); scholarships for students continuing education (2+ years in school) in the amount of \$750; available at county FB offices and schools and at www.wyfb.org/johnson-county
- Laramie: Offering 3 scholarships in the amounts of \$1,500; \$1,000; and \$500. Open to graduating seniors whose parents are regular Laramie County Farm Bureau Federation members. The applications are due to the county Farm Bureau by May 1. Applications available at www.wyfb.org/laramie-county. Additionally, offering continuing education scholarships of \$500 throughout the year.
- Lincoln: March 20 deadline; Three \$500 scholarships; children of Farm Bureau members in college or graduating seniors with seniors receiving first pick; available at Farm Bureau Insurance and School Counselor Offices
- **Niobrara:** April 1 deadline; Two \$500 scholarships; available to children of Niobrara County Farm Bureau Federation members; graduating seniors and college students are eligible; available at the county FB office

- Park: April 1 deadline. Two \$750 scholarships. Must attend a Wyoming College or University; preference will be given to Northwest College. Renewable if grades are kept above 2.5 semester average. Open to any Park County Farm Bureau Federation Member or children of members. Application available at all Park County high schools and the Cody and Powell Farm Bureau offices.
- Platte: April 1 deadline; Amount varies; available at schools; open to children of Platte County Farm Bureau members who are first year students or continuing education students
- Sheridan: April 1st deadline; 2-3 \$2,000 scholarships depending upon number of applications; must be a Sheridan County graduate and parents must hold a federation membership: available at county FB offices and schools
- Sublette: March 1 deadline. Two \$500 scholarships for seniors; one for each high school (Big Piney and Pinedale). Given to children of FB members; preference is given to those seeking agriculture major. Applications available at high schools
- Sweetwater: T S Taliaferro Scholarship. March 15 deadline; One \$500 scholarship; open to children of Farm Bureau regular members; available at schools and county Farm Bureau offices
- **Uinta:** April 15 deadline; return to either county FB office; One \$500 scholarship; available at county FB offices, schools or contact Kristi Ellis at 307.782.7659
- Washakie: April 1 deadline; Amount varies, generally three \$500 scholarships; FB member children preferred but not a requirement; Ag majors preferred, but not a requirement. Applications available at the high school and the County Farm Bureau office.
- Weston: May 1 deadline; Three \$750 scholarships; applicant parents or applicant must be current members of Weston County Farm Bureau. Applicant must have graduated in Weston County, hold a High School or equivalent degree, or be in a graduating class at the time of application, or be a resident (6 months or more) of Weston County.



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# **Wyoming Farm Bureau Federation scholarship opportunities**

he Wyoming Farm Bureau Federation scholarship deadline is March 1, 2023. Nine college scholarships are offered each year. Scholarships are available for high school graduates and for those students who are continuing

their college education. Applications are available at www.wyfb.org; click on the education tab. Applications are also available at county Farm Bureau offices. For questions, contact Diane "Dee" Brewer at 307.721.7719 or dbrewer1@wyfb.org.

#### **MEDIA STORIES**... From Page 2

We are already seeing this happen in newsprint as people seek their information from other sources. This also has resulted in a lot of misinformation being put out there as people have to learn who they can trust and who they can't trust. So, what do we do?

We keep doing what we've been doing. Looking for those information sources which are still trying to be unbiased. Supporting those sources over the ones who blatantly try to manipulate your opinion. Talking to people who are at meetings or participate in the meetings yourself to see what really happened. Filtering the news has never been easy and

the time needed to do all this limits our ability to do the necessary work. However, we can't rely on a government agency to do this for us; judge what you hear or read against reality.

For myself, the easy part of this is to objectively analyze an article when I already have some skepticism about the subject matter. When I read an article criticizing agriculture, my skepticism naturally increases. The harder part is when I read an article with which I agree. I must continually remind myself I must apply that same amount of skepticism to an article when I tend to agree with the subject matter.

The saying "perception is reality" isn't the case. If it was, we would not have had to deal with the reality of inflation. ■

## Cooking with the Modern Ranch Wife

## Sausage Cheese Dip

By Connie Werner

### **Ingredients**

- 1 lb breakfast sausage
- 1 (8oz) pkg cream cheese
- 1 (10oz) can Rotel original

#### **Directions**

In a medium sized pan, sauté the sausage over medium heat until brown. Drain grease. Add the can of Rotel and cream cheese. Stir until the cream cheese is melted. Serve with tortilla chips.

## **National News Updates**

By Kelly Carpenter

#### **WOTUS** rule update

The end of 2022 came and went quickly. I hope you all spent time with your family and friends marking the end of another monumental year. While we were busy enjoying the holidays, the Environmental Protection Agency (EPA) and the United States Army Corps of Engineers (USACE) couldn't let us fully ring-in the New Year without some heartburn with their pre-publication of the new regulatory definition of WOTUS (Waters of the United States).

The confusion surrounding the federal jurisdiction under the Clean Water Act has been incredibly difficult for farmers and ranchers to navigate over the past several decades. The forthcoming rule does not improve clarity for agriculture at all. The expansion of the regulatory interpretation and implementation of the rule could become costly for farmers and ranchers. This version of the rule is a clear step back and we stand with American Farm Bureau Federation (AFBF) in their analysis of this publication. The last thing farmers and ranchers need is to hire an army of consultants and lawyers just to make sure they're protecting waterways on their land, even though they work to protect the integrity of the waterways daily, not only for their farms and ranches, but for their personal drinking use.

Ideally the EPA and USACE would have waited until the decision of Sackett v EPA is made later this year, so the rule may head back to square one depending on the case's decision. Stay tuned as the WOTUS situation continues to develop.

### **Inclusivity in the Market USDA AMS Update**

Both AFBF and the WyFB submitted comments in agreement with ensuring fairness in the marketplace but removing the definition of "market vulnerable individual". The Packers and Stockyards Act of 1921 should apply to all participants of the livestock supply chain. The proposed rule would essentially carve out protections against deceptive practices for only small groups of farmers and ranchers. Generally, our policy indicates support for the strengthening of the Act, especially in recent years with notable action in the judicial system for price-fixing in the packers sector, along with a host of other infractions, of the livestock marketplace.

#### **Colorado River Authority Bill**

Representative Albert Sommers and Senator Larry Hicks have joined forces during the 67th Wyoming Legislature to introduce a bill to establish the Colorado River Authority (the Authority). If passed, the bill would create the Authority within the Interstate Streams Division of the Office of State Engineer. It would be comprised of appointed members within the Colorado River System of Wyoming. The Authority would work to provide a mechanism to safeguard Wyoming's interests in the Colorado River system.

#### **West Fork Dam Proposal**

Recently, news has been released on the proposed West Fork Dam in southern Carbon County. The goal of the proposed dam would be to provide more water to the area for agricultural use, in addition to potential for recreation uses. There are several layers to this proposal. The first being a land swap between the state and federal government to have an appropriately sized management area with good access. The next layer would be funding with officials hoping to find NRCS monies and possibly including Colorado in the funding request. The first public meetings were held in early January in Baggs, Saratoga, and Craig, Colorado. As the dam proposal is in its infancy, we'll continue to monitor and report back as developments occur.







### **Estate Planning Workshop March 1**

rook County NRD and Crook County Farm Bureau Federation are hosting an estate planning workshop on March 1st in Sundance. For more information contact Jessica Halverson at 307-283-2870 or halverson.ccnrd@gmail.co.



### **2023 Lincoln County Annual Growers Meeting**

resented by Lincoln County Farm Bureau Federation, Lincoln County Conservation District, University of Wyoming Extension and the Lincoln County Weed & Pest.

When: March 22, 2023 @ 4-8pm **Where:** Afton, Wyoming Civic Center, 150 Washington Street (Afton, Wyoming)

What: There will be presentations on: Three-Way Grains, Roundup Ready Alfalfa, Agricultural Tax Relief, Intensive Grazing, Future of Pesticides, Fertilizer Costs and Economic returns, Hay and Commodity Market Outlook and much more.



 Dinner will be provided.
 Door Prizes. For more information or to RSVP please contact the Lincoln County Weed & Pest at 307-885-9333.





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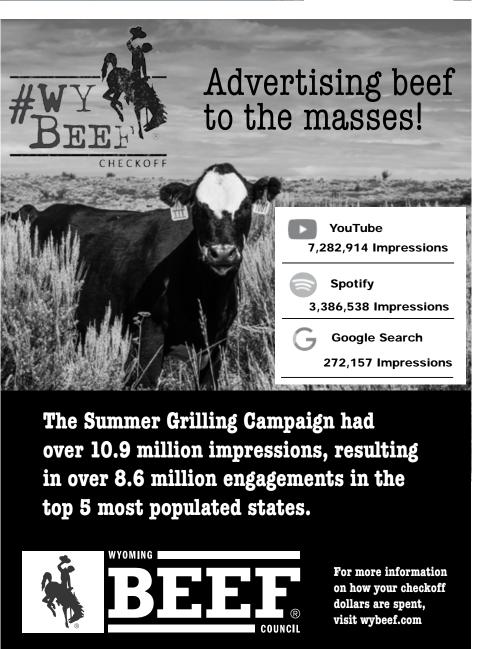
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### **Wyoming**Agriculture

#### **2023 POLICIES**... From Page 1

They also voted to bring more transparency to the federal milk pricing system. Several changes to policy include support for more USDA audits of processing costs to ensure data remains accurate, and a Federal Milk Marketing Orders voting procedure that requires cooperatives to communicate more clearly with members regarding proposed changes. The results of an FMMO forum hosted by AFBF in October served as a guidepost for policy changes.

Recognizing growing food insecurity in the United States, delegates approved new policy to support access to nutrition programs including connecting farms directly with food banks, increasing the number of SNAP-approved food sales outlets, and other efforts to make produce available to families living in food deserts.

On trade, delegates added policy for USDA to continue working with the Mexican government to drop a proposed ban on imports of biotech corn. The new policy also encourages USDA to urge the Mexican government to accept established science on the safety of U.S. biotech products.

Voting delegates also formalized Farm Bureau's position opposing the 2022 Waters of the U.S. rule and a proposed Securities and Exchange Commission rule if it requires Scope 3 emissions reporting from farms.

AFBF thanks the more than 60 speakers and nearly 5,000 registered attendees who helped make the 2023 Convention such a success. Registered attendees may view selected workshops and sessions on-demand on the convention virtual platform for the next 90 days. Planning for the American Farm Bureau's 2024 Convention has already begun. Mark your calendar to meet us Jan. 19-24, 2024, in Salt Lake City, Utah.



WyFB Voting Delegates Cole Coxbill and Todd Fornstrom at the 2023 AFBF Voting Delegate Session.

REBECCA COLNAR, MONTANA FBF PHOTO.

#### **AFBF CONVENTION...** From Page 1

Wyoming Farm Bureau Federation President Todd Fornstrom appreciated seeing the complete picture with everybody from all over the nation in a concentrated spot at convention. "It is the reward at the end of the year and so nice to have each different group of Farm Bureau members getting recharged," he said. "The national convention is a great place to watch members finding new inspiration for the work that is completed back home in their counties for Farm Bureau and agriculture."

The convention theme "Mi Familia" matched the love of family that resonates with Farm Bureau Federation members. Whether it is your immediate family, the board of directors family you serve with or your fellow Farm Bureau member family, there is a strong connection to serve agriculture and to make it even stronger for future generations.

The Austins enjoyed meeting so many like-minded people. "As stated many times at the convention, it really is like one large family," Kathy said. "It was an honor and a privilege to attend the AFBF convention. We were also able to spend some quality time with other members and officers from Wyoming."

"For all of us to get together at the national convention and network, relax and genuinely have a fun time is invaluable," Fornstrom stated. "Families grow up in Farm Bureau and share family time with meeting travel. Our kids have always talked about the experiences at Farm Bureau events."

Coxbill agreed that having family at the national convention was very special. "For Sammie and I to have our kids with us and show them what we do when we are away at a national convention was wonderful," he said.

Renewing friendships is a favorite part of national convention. "I enjoyed talking to old friends and catching up," Coxbill said.

The Ziehls shared the location of the convention was their favorite. "Puerto Rico was incredible and relaxing," said the Ziehls. "We also loved riding the shuttle buses because we could visit with other Farm Bureau attendees."

"We enjoyed comparing lives with people from other states," they shared. "We found commonality and comradery with others battling weather, drought, commodity prices, and other struggles. Chad had fun connecting with people from Minnesota and Georgia who know and work with some of his family members."

Another highlight of convention is the keynote speeches that provide inspiration. Fornstrom noted the "Life is Good" speaker Bert Jacobs shared a good story about the American Dream. "His mother looked for the good in each day, always asking her kids 'What was good about the day?" Fornstrom explained. "That question and catchphrase led to him being the co-founder of a multi-million dollar company."

"His message ties with the resiliency of people in agriculture," Fornstrom continued. "You are better off to look for the good in every day then to focus on the bad; such a great reminder during hard and good times."

The Austins echoed the sentiments about Jacobs' keynote speech. "It made us realize how fortunate we are," the Austins said. "He is a unique and special person."

The AFBF Annual Voting Delegate Session wraps up the AFBF Convention each year. WyFB has two voting delegates; WyFB President Todd Fornstrom and WyFB Vice President Cole Coxbill.

Coxbill said the feeling of sitting on the national voting delegate floor with hundreds of delegates from across the nation is hard to put into just a few words. "It's cool to be an individual Farm Bureau Federation member sitting on the floor of the voting delegates knowing that other individual members back in Wyoming have developed policy locally in Wyoming," he explained.

**AFBF CONVENTION** ... Page 10



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March 2: Technology and Innovation, 4-7:30 p.m., Torrington

March 30: Revenue Diversification, 4-7:30 p.m., Powell

April 20: Leadership Symposium & Luncheon, all day, Laramie

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### **Wyoming**Agriculture

## Wyoming Classifieds

ALL CLASSIFIED ADS must be received by the 10th of each month to appear in the next issue. Members may place two (2) complimentary ads, up to 40 words each, per issue. Real estate sales not included. Complimentary ads will run for three issues unless requested otherwise. Non-members may submit an ad at a minimum rate of \$5 per ad (50 cents per word). The appearance of any ad in Wyoming Agriculture does not constitute an endorsement or approval of the product or service offered.

TO SUBMIT ADS, send your ad along with your name, phone number and member number or member county to kclark@wyfb.org or mail to WyFB, ATTN: Classifieds, P.O. Box 1348, Laramie, WY 82073.

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4200 to inquire directly, or find us on Facebook. Thank you for your interest in Stoll Limousin.

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2022 HAY FOR SALE: 2nd cut small bales pure orchard grass; stored under roof; excellent horse hay - \$12/bale. 3rd cut – big bales 3' x 4's; 75% orchard grass/25% alfalfa - 1400 lb average; stored under roof; excellent horse hay -\$280/ton or \$200/bale. Call Kelly Burch at 307-259-2134.

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### **New Members**

#### **ALBANY**

Josh Hopkin, Laramie

#### **BIG HORN**

Wendy & Ross Henderson, Greybull; John Eckman, Greybull; Salvador Hurtado, Deaver; Bree & Travis Lundberg, Greybull; Levi Miller, Cowley **CAMPBELL** 

Vanessa & Justin Boyd (REG), Gillette

#### CARBON

Ciarra & Kai Schulze, Baggs; Hailey & John Cobb (REG), Savery; Cynthia Cobb (REG), Savery; Cobb Cattle (REG), Savery

#### **CONVERSE**

Matt Hoersten, Glenrock; Jacob Hamm, Glenrock; Sam Meinhardt, Glenrock

#### CROOK

Genell Bagley (REG), Auburn; Michelle Simons. Beulah

#### **FREMONT**

Peny Laramee, Crowheart; Zack Wilbourn/Wilbourn Cattle Company LLC (REG), Shoshoni; Kevin McNiven, Lander

#### **JOHNSON**

Katrina & Kevin Thomas, Buffalo; Dennis Eastman, Buffalo;

Amber Eggers, Buffalo; Jordan Smith (REG), Buffalo

#### LARAMIE

Barney Cosner, Cheyenne; Danielle McGurn, Pine Bluffs; Tammy Roger, Chevenne: Vickie & Paul Mistarka. Burns; Henry Lamb, Cheyenne; Scott Cool, Laramie

#### **LINCOLN**

Alyshia Steed, Afton

#### **NATRONA**

Margo Spurrier, Casper; Debra Reinhart, Casper; Teresa Macmillan, Casper; Ashley Werner & Timothy Hendricks, Casper; Ruth Mathews, Alcova; David Mcgullion, Casper; Howard Tilton, Casper

Leigh Dvarishkis & Glen Gresly (REG), Cody; Judy & Joseph Childers (REG), Powell; Ryan Muecke (REG), Powell; Tracey Dowling, Cody; Sondra & Brian Callahan, Powell

#### **PLATTE**

James McBryant (REG), Chugwater **SHERIDAN** 

Mary & Matt Jolovich, Sheridan; Molly Steel, Sheridan; Armand Enslin, Riverton; John Guinotte, Sheridan; Brandy & Jeff Ingram, Ranchester; Jackie Newman, Sheridan; Bonnie & Mike Ellenwood (REG), Banner; Sandy Kassen, Sheridan, Terry White. Sheridan; Olivia Price, Sheridan;

Bruce Johnson, Sheridan; Emil Opitz, Minneapolis, MN; Marie & Nick Horton, Sheridan; Kelly Bridges, Sheridan

#### **SUBLETTE**

Tyson Adams, Big Piney

#### **SWEETWATER**

Nicole Jewkes, Rock Springs; Jonatha Belcher, Green River; Amy Romero-Griffin & Jack Griffin, Rock Springs; Anthony Bear, Rock Springs; Rex Wardell (REG), Kemmerer; Chase Rasmussen, Rock Springs; Kristi & Kelly Rasmussen, Rock Springs

#### **TETON**

Rosemary & Bruce Rose, Kelly

Cyndi & Kyle Lamb, Evanston; Lela & Lyle Johnson (REG), Evanston

#### **WASHAKIE**

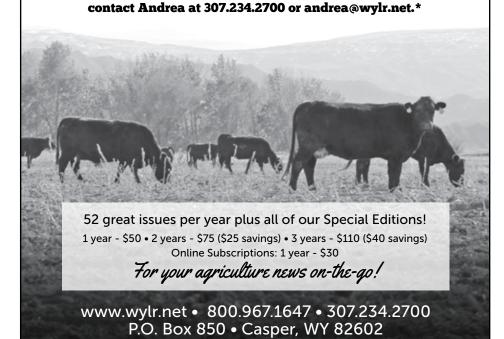
Hanna Bayha-Mountford & Carson Mountford, Worland; Alberta & Jack Seaman, Worland; Joanne & Mike Schaeffer, Worland; Rose & Lawrence Montanez, Worland; Wilma Lynch, Worland; Sheileen & Troy Wills, Ten Sleep; Randy Striff, Worland; Shelby & Steven Soderstrom, Thermopolis; Jill Roady/ Crowfoot Ranch Inc. (REG), Worland; John Noland, Worland; Alyssa & Zachary Lempka, Worland; Carly & Gavin Hernandez, Worland; Dominque & Tucker McKim, Manderson; Kolt Tellock, Thermopolis



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#### **AFBF CONVENTION...** From Page 9

"Discussing resolutions at the national level and knowing each resolution started with a single member taking the issue to their county meeting is rewarding. It is so neat to see the culmination of the year's work."

Fornstrom explained the national resolutions process is similar to the state level where there is a resolutions committee and then the delegate session. "People are very passionate when they talk about what is on their mind," he said. "It is always an honor to represent Wyoming policy on the national level."

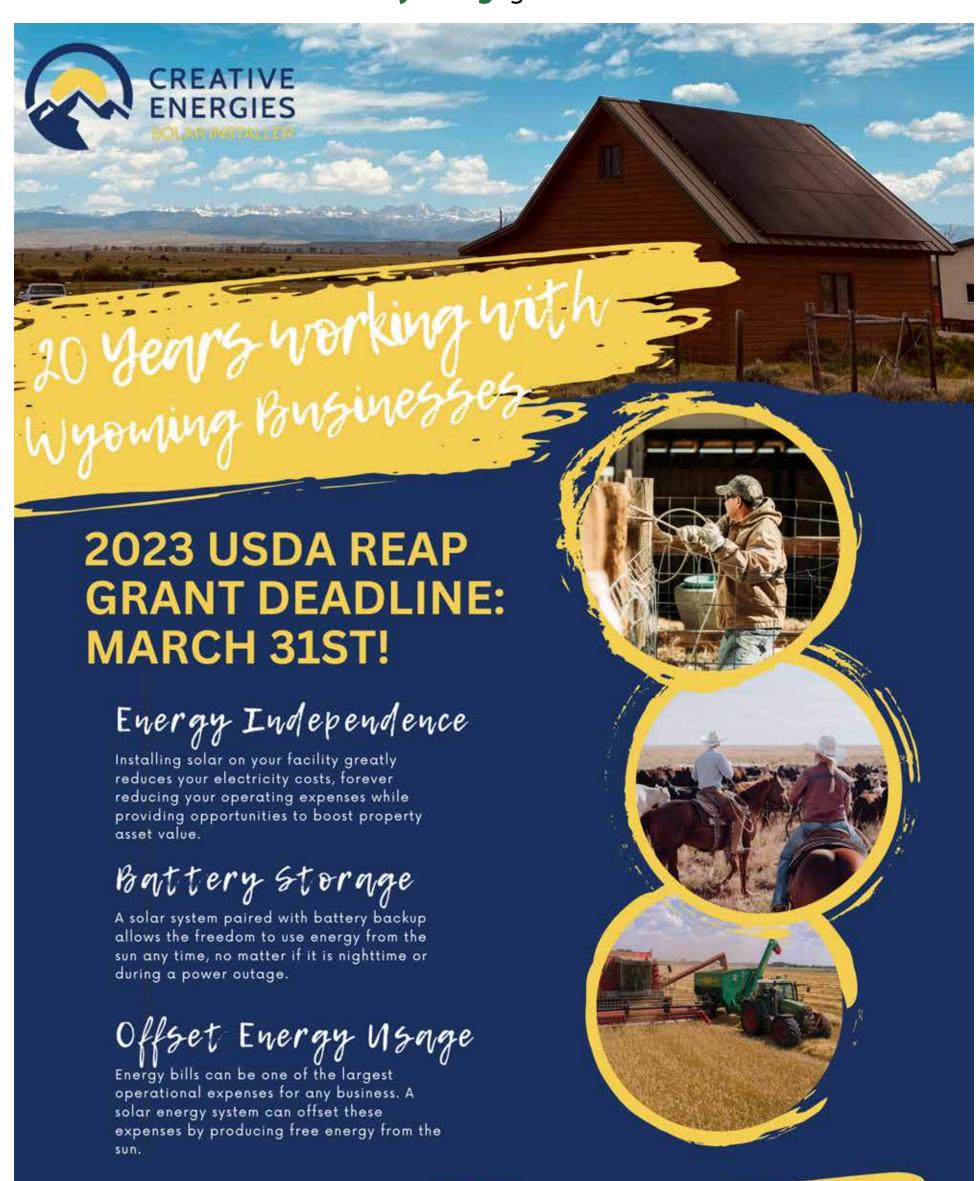
According to Fornstrom, three Wyoming policies were passed and added to the national policy book. The policy topics: federal and private land trades; domestic sheep grazing and environmental social governance scores.

Regarding the land trades, AFBF voting delegates passed policy calling for support of government agencies in prioritizing and simplifying land trades for landowners looking to establish contiguous blocks of private land thus improving access to public land and eliminating corner crossing issues.

Regarding domestic sheep grazing, voting delegates added wording to livestock grazing policy to note that any agency decisions to remove domestic sheep grazing from federal lands must be based on sound peer reviewed science.

Regarding fiscal policy, many states brought concern regarding Environmen tal, Social and Governance (ESG) scores. The national voting delegates supported the Wyoming resolution opposing the implementation of ESG scores.

"We appreciated seeing the issues discussed at our state meetings being reviewed nationally," Nicole Ziehl said. "Whether you are a plantain grower in Puerto Rico or an alfalfa farmer in Wyoming, you have a voice in Ag Policy development. We saw proof of this work at the convention."



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### **Obituaries**

## Hattie (Harriet) Jones Geesey

April 4, 1956 – January 14, 2023

attie (Harriet) Jones Geesey passed on January 14, 2023, after a battle with lung cancer at the age of 66. She was a nonsmoker. Born April 4, 1956, in Reynolds, Georgia, she was the fourth daughter of five children of Roy and Ruth Jones. Growing up on the family farm was an instrumental factor in her upbringing.

In 1970 she began her high school years as a member of the newly integrated Taylor County High School. This experience was a pivotal factor in broadening all horizons in front of her. That—coupled with the extraordinary experience of being a member of the nation-record-setting Taylor County Lady Vikings basketball team—led to opportunities later in life.

After high school, she received a B.S. from Georgia College, a B.S. from Georgia Tech, and was a member of the Georgia Tech women's basketball program.

She worked in the semi-conductor industry in supervisory positions with companies in Dallas, Texas; Melbourne, Florida; Colorado Springs, Colorado; and Pocatello, Idaho. Although not a pioneer, she was very proud that she helped pave the way for more women in the management realm of this industry.

In Colorado Springs she met Jim Geesey, who became her best friend. They married on October 6, 1984, and established their first home in Kemmerer, Wyoming, where Jim had opened a real-estate business. He was vital in encouraging Hattie to utilize her business background in starting a title insurance business, which became a successful entity.

The births of their sons, Robert and Paul, in 1987 and 1989 were the true highlights of their lives. Jim's transition to the insurance industry gave them the opportunity to move to Cody, Wyoming, for three years and then to Laramie, Wyoming, in 1998. Hattie was able to enjoy raising their sons and experience the benefits of

volunteering for various organizations while also enjoying the activities that living in Laramie provided.

Hattie is survived by her husband Jim, her son Robert, her daughter-in-law Jackie Toomey, and her son Paul. She is also survived by her sisters, Priscilla Jordahl, Beth Collins, Jean Cooper, and Ronny Jones. Their spouses, along with Jim's family, have been an important part of her life.

In lieu of flowers, the family requests that donations be considered to two of Hattie's favorite groups, the Albany County Public Library Foundation and the University of Colorado, Anschutz Medical Campus, Lung Cancer Research Fund. Donations can be made at the following:

Albany County Public Library Foundation https://foundation.acplwy.org/ ways-to-give 310 S. Eighth St., Laramie, WY 82070

CU Foundation https://giving.cu.edu/fund/ lung-cancer-research-fund Mail Stop A065 13001 E. 17th Place, Aurora, CO 80045

A gathering for family and friends was held January 17, 2023 at the Holiday Inn in Laramie. ■



## Roger Leroy Ziehl

July 21, 1938 – December 16, 2022

he darkness was made bright on December 16 at the home on Poison Spider Road when the Lord called Roger Ziehl from his earthly home. The two years of pain, weakness and inability was finally ended with his family by his side as the Lord told them Roger was his own at the age of 84.

Roger was born July 21, 1938, in St. Paul, MN to Oswald (Bud) and Lorraine (Lindblad) Ziehl. He graduated from Wilson High School and attended pipefitting school. He enlisted in the Army, serving two years and then in the reserves.

He married Ruby Halls in Willmar, MN on April 20, 1963. A job with the oil rigs in Wyoming brought him and the family, including two sons, to the Casper area in 1969. The family grew with a baby girl born in 1971. His second job was working as a volunteer at the Evansville Fire Department. Roger proved his worth and moved to Little

America Refinery in 1970 where he worked for 31 years.

Roger was baptized and confirmed in the Lutheran faith and served the church on various committees. He was active in boy scouts, 4-H and FFA. He was an avid wood worker and made many cherished gifts for family and friends.

In addition to his love of country, he was drawn to the mountains and took many camping, hunting and fishing trips. In their retirement Roger and Ruby wintered in the Rio Grande Valley of Texas. Other travels took them to nearly every state including Alaska and Hawaii and the Maritime Provinces. International travels included the Panama Canal, many trips to Mexico, a wedding on Manley Beach in Sydney Australia (barefoot in the sand), followed by a trip to New Zealand.

He was preceded in death by his parents, sister Marietta Holum, brother Randy Ziehl, son Jeff Ziehl and grandson Travis Ziehl.

He is survived by his wife Ruby, son Chad (Nicole) of Casper, daughter Susan (Dan) Robbins of Brookings, SD, daughter-in-law Cheryl Ziehl of Douglas GA, six grandchildren: Amanda (Adam) Smith of Douglas GA, Monika Ziehl (Travis) of Jackson WY, Bailey Ziehl (fiancé Megan Frank) of Casper, Aletta Grauberger (Ryan) of Casper, Marie Robbins (fiancé Dalton Howe) of Redfield, SD and Emily Robbins, Brookings, SD; and three great grandchildren: Scott and Vianne Smith and Bexley Ziehl and Sister Elaine (Harlan) Marble.

Because there are many organizations that touched the family's lives, the family requests any memorial gifts be made to the family to be distributed, in the donors name, to these organizations. The family would like to extend a special thank you to all the doctors and nurses for their care, visits and hugs provided to Roger and the family. A special thank you to Pastor Eldredge and Chaplin Walt. Memorial service was held at Prince of Peace Lutheran Church in Casper on Friday December 23. A private ceremony took place at the Oregon Trail Veterans Cemetery with military honors.

## AFBF Signs Right to Repair Memorandum of Understanding with John Deere

JANUARY 8, 2023

he American Farm Bureau Federation and John Deere signed a memorandum of understanding January 8, 2023 that ensures farmers' and ranchers' right to repair their own farm equipment. The MOU, signed at the 2023 AFBF Convention in San Juan, Puerto Rico, is the culmination of several years of discussions between AFBF and John Deere.

"AFBF is pleased to announce this agreement with John Deere. It addresses a long-running issue for farmers and ranchers when it comes to accessing tools, information and resources, while

protecting John Deere's intellectual property rights and ensuring equipment safety," said AFBF President Zippy Duvall. "A piece of equipment is a major investment. Farmers must have the freedom to choose where equipment is repaired, or to repair it themselves, to help control costs. The MOU commits John Deere to ensuring farmers and independent repair facilities have access to many of the tools and software needed to grow the food, fuel and fiber America's families rely on."

David Gilmore, John Deere Senior Vice President, Ag & Turf Sales & Marketing said, "This agreement reaffirms the longstanding commitment Deere has made to ensure our customers have the diagnostic tools and information they need to make many repairs to their machines. We look forward to working alongside the American Farm Bureau and our customers in the months and years ahead to ensure farmers continue to have the tools and resources to diagnose, maintain and repair their equipment."

The MOU sets parameters and creates a mechanism to address farmers' concerns. John Deere commits to engaging with farmers and dealers to resolve issues when they arise and agrees to meet with AFBF at least twice per year to evaluate progress.

The agreement formalizes farmers' access to diagnostic and repair codes, as well as manuals (operator, parts, service) and product guides. It also ensures farmers will be able to purchase diagnostic tools directly from John Deere and receive assistance from the manufacturer when ordering parts and products.

The MOU has the potential to serve as a model for other manufacturers and AFBF has already begun those discussions.

## It's your future. Let's protect it.

Together we'll create a plan to protect what matters most to you.



**Nick Smith** Agent, Financial Advisor Buffalo 307-684-1300



Jason Bell Agent, Financial Advisor Cheyenne 307-632-9008



Justin Hatfield Agent Douglas 307-358-3606



Becky Pearson Agent Gillette 307-682-4454



Justin Hatfield Agent Glenrock 307-436-8402



Ellary Kelly Agent Greybull 307-765-4621



Lauren Stelting Agent, Financial Advisor Jackson 307-733-3813



Tamey Peternal Agent Kemmerer 307-877-5582



Jake Huhnke Agent Lander 307-332-3295



Justin Jeffers
Agent
Laramie
307-742-4847



Zack Jacobsen Agent Laramie 307-742-4847



Jak Tanner Agent Pinedale 307-367-2141



Jordan Cain Agent Rawlins 307-328-0094



Sammi Hegwer Agent, Financial Advisor Riverton 307-856-9091



Erin DeFries Agent Sheridan 307-674-7600



Andrea Robinson Agent Sundance 307-283-3582



Grant Curry Agent Torrington 307-532-3610



Kristopher Mull Agent Worland 307-347-3583



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# Getting Started in Ag: Ag Tax Management Resources from RuralTax.org

he subject of tax management can be overwhelming for a variety of reasons, especially from a production agriculture standpoint. The massive size of the federal tax code and its accompanying regulations, along with the number of hours required for compliance can seem staggering, especially to new and beginning producers. Although tempting to hand it off to an accountant, tax management should be an integral part of your farm management and overall risk management planning.

Accounting for federal income and self-employment taxes is important for a number of reasons. First and foremost, the outcome of tax planning should be to maximize after-tax income. Proper planning and understanding can help you work more effectively with your accountant or financial advisor. Planning can also help address production and financial issues before they become major problems. Federal farm programs, including some crop insurance programs, are increasingly linked to information found on farm/ranch tax returns.

RuralTax.org was developed by academic professionals from several universities as part of the National Farm Income Tax Extension Committee, with an emphasis on providing current information on taxes (income and self-employment) for farmers, ranchers, extension educators, and others. The site includes informative articles and links to several agricultural tax topics, an in-depth tax guide for small and medium size farms, tribal tax information, and resources on other pertinent issues.

#### **Tax Information for New Farmers**

RuralTax.org includes a section dedicated to topics important to new and beginning farmers and ranchers. This section provides factsheets on subjects including the definitions of a farmer and a farm for tax purposes, self-employment taxes and methods for paying them, Form 1099s, and more. For example, defining a farm for tax purposes may seem simple at face value—one would assume that simply raising agricultural commodities makes one a farmer. However, the issue of how to define a farm operation becomes more complex for tax purposes. Many factors such as off-farm income are considered; many new farm operators rely on off-farm income. This highlights why it is important to educate yourself on the most up-todate information, as well as rely on the counsel of a trusted tax professional.

A tax estimator tool is included in this section. The tool is based in Excel and includes instructions on what tax information to include (a YouTube-based presentation is also available). The tool is intended for informational purposes only; however, it can be extremely helpful in estimating farm taxable income. Users select their filing type and state income tax information, enter estimated farm income (revenue minus expenses), off-farm income (W-2 wages), rental income, short-term and long-term capital gains, and depreciation recapture values. The tool then provides an estimate for tax liability.

#### **Sample Tax Returns**

RuralTax.org includes a section with example tax returns for various farming situations, including new and part-time farmers and ranchers. For example, one highlighted return features a producer who farms and raises cattle while his wife works off the farm. The description of how his expenses are structured demonstrates how his tax liability could change and identifies areas for reducing his total tax bill. Many of the example returns are specific to previous tax years, yet offer a basis for understanding how business taxes are estimated for a farm or ranch.

#### Small Farm Tax Guide

Taxes may not be your foremost concern when you are new to the record-keeping side of

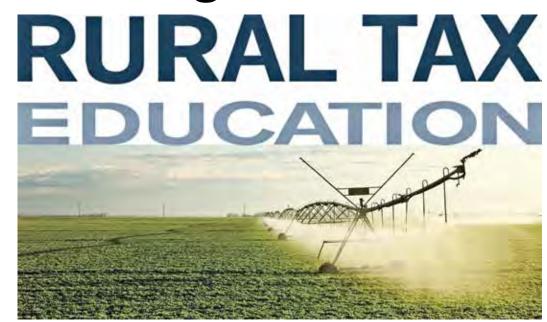


Figure 1: RuralTax.org offers resources specific to farmers and ranchers.

OPTION		_	BASE	-			
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		3				The state of the s	
	- 5	3		\$	-	Taxable W-2 wages (Spouse)	
	-	5				Estimated Farm Gross Income	
	-	\$				USDA Assistance for Distressed Borrower Program Payment:	
	- 1	\$				Estimated Farm Expenses (excluding wages and depreciation)	
	- 1	\$				Estimated QBI Qualified Farm Wages	
	-1	5		-	-	Estimated Tax Depreciation	
	2		-	\$		Estimated Net Farm Income	
	5			<		Estimated Income (revenue minus expenses) Not Subject to Self-Employment Tax.	
		2		1		Estimated Off Farm income that may be subject to Self-Employment tax (i.e. Schedule C) (Farmer)	
	5		-	s		Estimated Off Farm Income that may be subject to Self-Employment tax (i.e. Schedule C) (Spouse)	
	5	2		5	_	Total Estimated Short Term Capital Gains Income and Depreciation Recapture value	
	5		- 1	5			
						Long-Term Capital Gain Income from Farm	
	\$			\$		Total Estimated Income subject to taxes before carry over Net Operating Losses (NOL's)	
		5	- 1	1.	-	Enter Carry Over NOL's that the Farm may still have	
-	- 5			\$		NOL to be allowed to offset income (assumes all NOLs from 2018 or later)	
	5		-	\$		Estimated Total Income	
	5			5		Deduction for Self-Employment Tax	
	5			\$	-	SEP, SIMPLE, Qualified Plan Deduction	
-	\$			\$		IRA Deduction	
					~	Self-Employed Health Insurance Expense	
	\$		~	\$		Self-Employed Health Insurance Deduction	
77.7	5		77.75	5		Estimated Adjusted Gross Income	
12,950.0	5		12,950.00	\$		Standard Deduction based on Filing Status/Type	
	5		-	\$		Itemitation above Standard Deduction	
	100	5			-	§199A Passthrough from Coop	
		\$				Coop Per Unit Retain Allocations	
		\$			-	Unadjusted Basis Immediately After Acquisition (UBIA)	
	5			5		§199A Deduction*	
(12,950.0	\$		(12,950.00)	\$		Estimated Taxable Income/(Loss)	
	5		-586	\$		Total Estimated Income/(Loss) Subject to S.E. Tax (Not Including W-2 Wages or Rental Income)	
-	Š			S	_	otal Estimated Taxable Income Subject to Income Tax (W-2 Wage taxes may have already been paid)	
	-	5			-	Estimated Ordinary Income Tax	
		4				Automatical and Automatical an	
	-	5		-	_	Estimated Long-Term Capital Gain Tax	
	5			5		Estimated Federal Income Tax Owed	
		\$			-	a. Social Security (12.4%):	
	1 1	5		1-		b. Medicare (2.9%):	
-	\$		~	\$		Estimated Self-Employement Tax Owed (a+b)	
	\$		_	5		Additional Medicare (0.9% above Threshold)	
	5			5		Estimated Total Federal Income, and or Long Term Cap Gain, and or Self-Employment Tax Owed:	
			ess tax liability)	100		reminents in section and some and some result of the property of the party of the p	

Figure 2: Example tax return, RuralTax.org

production agriculture. However, chances are good that most of your production decisions will have tax implications. It is important to account for uncertainty when making decisions about taxes, from a risk management perspective, which can also help maximize after-tax income.

One of the resources available from RuralTax.org is the Small Farm Tax Guide (SFTG). This comprehensive publication covers many aspects of income and self-employment

taxes as they apply to production agriculture. The two most common mistakes farm and ranch managers make, according to the SFTG, are ignoring the tax consequences of their decisions entirely (reducing after-tax income by not taking advantage of tax reduction opportunities) and focusing so much on reducing business taxes that after-tax income suffers.

**AG TAX MANAGEMENT** ... Page 15

#### AG TAX MANAGEMENT... From Page 14

Once more, the goal of tax planning should be to maximize after-tax income not minimize taxes paid. The SFTG begins with a review of basic farm management, including budgeting, financial statements, time value of money, and marginal analysis. This helps the reader to build a basic management foundation before moving into tax issues. Next, the guide provides an overview of farm taxes, what qualifies as farm income and deductible expenses, followed by chapters on how to manage income timing and other tools to manage tax liability. The SFTG concludes with a discussion of buying and selling farmland, tax implications of farm losses and financial distress, and tax reporting.

A Wide Range of Tax Topics

The Tax Topics section covers more than 35 topics, each containing peer-reviewed articles. Topics discussed range from an introduction to federal income tax forms and issues of weather-related losses and disaster implications to estate tax issues, and implications of leasing versus buying machinery and equipment. Topics of particular interest for new and beginning producers include startup costs and tax implications, as well as important tax definitions. Other relevant topics include estate and gift tax issues and the employment of family members.

#### **For More Information**

RuralTax.org is an excellent resource for learning more about agricultural taxes, the risk associated with taxes, and how tax management can affect a business. When it comes to tax issues, there is always more to learn, regardless of your expertise. RuralTax.org includes links to resources such as the University of Illinois Farmdoc and Tax School programs, as well as sample tax forms and IRS Farm Tax guides.

For further information on tax planning and risk management for beginning farmers and ranchers, visit RightRisk.org and FarmAnswers.org.

James Sedman is a consultant to the Department of Agricultural and Applied Economics in the University of Wyoming College of Agriculture, Life Sciences and Natural Resources, and John Hewlett is a farm and ranch management specialist in the department. Hewlett may be reached at (307) 766-2166 or hewlett@uwyo.edu.

## Final notice for **Brand Renewal**

ttention Livestock Brand Owners: the Wyoming Livestock Board is sending out final notices for brand owners whose brands are scheduled for renewal. If you are not sure of when your brand is scheduled for renewal, or are not sure if the Wyoming Livestock Board has your current address, please contact the Wyoming Livestock Board via phone, mail, email, or fax at following address: Wyoming Livestock Board 1934 Wyott Drive, Cheyenne, WY 82002-0051 Office phone 307-777-7515 Fax 307-777-6561 or brands@wyo.gov

Every two years a certain percentage of brands expire December 31st and are flagged for renewal. The next renewal grace period began January 1, 2023 and runs through March 1, 2023. ■

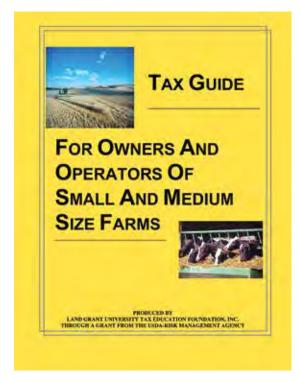
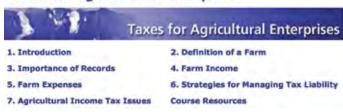


Figure 3: Small Farm Tax Guide, RuralTax.org

### **Taxes For Agricultural Enterprises:**

An Interactive Course from Rightrisk.org

**Taxes for Agricultural Enterprises** 



- Free online self-study course designed to increase understanding of taxes and tax issues for agricultural enterprises
- Visit RightRisk.org, select Taxes for Agriculture from the Courses tab



### I know I need life insurance, but I also need to save for retirement.

You might think you have to choose between protecting your loved ones with life insurance or saving for your future, but you don't have to.

You can do both, and it's easy when you work with your Farm Bureau agent. Let's talk about life insurance and ensure you're prepared for the future.



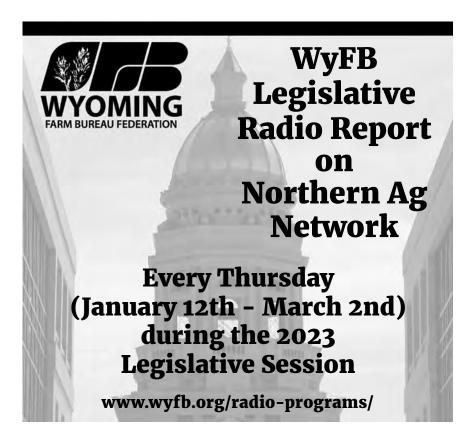
## **WyFB recognized for outstanding member programs and achievement**

JANUARY 8, 2023

he American Farm Bureau Federation presented awards to state Farm Bureaus at the organization's 104th Convention Jan. 6-11, 2023 in San Juan, Puerto Rico. The awards recognize excellence in implementation of outstanding member programs and membership achievement

in 2022. The Awards of Excellence recognize state Farm Bureaus that demonstrated outstanding achievements in four program areas: Advocacy, Coalitions & Partnerships, Engagement & Outreach, and Leadership & Business Development.

Wyoming was recognized with all four Awards of Excellence. ■



#### **NEW WATER RULE**... From Page 1

Fornstrom, a Laramie County farmer, emphasized Farm Bureau Federation members have a deep interest in water quality.

"We deeply value protecting water resources; our farms and ranches are water-dependent enterprises," he said. "Water quality is also a deep family value; my wife and I raised our family drinking from a well on our farm."

Fornstrom said it is essential to preserve the Clean Water Act's partnership among federal, state and local regulators.

"The CWA requires the federal government to work hand-in-hand with states, because the federal government cannot and should not regulate every single wet feature in every community," he said. "Unfortunately, this new rule will revert to the old significant nexus test which creates regulatory uncertainty on private land miles from the nearest navigable water."

Fornstrom said this new rule puts property rights at risk and does nothing to benefit water. "We know the importance of clean water, and farmers and ranchers work hard to protect our natural resources every day," Fornstrom said. "Farm Bureau cannot overstate the concern we have with a rule that complicates the lines of jurisdiction so deeply that farmers and ranchers will need to hire an army of consultants and lawyers to use their land."

According to WyFB, the timing of this announcement is even more puzzling as the Supreme Court will be issuing a decision on the scope of the Clean Water Act. "A ruling in the Sackett case could send WOTUS back to the drawing

board, so it makes no sense for EPA to issue a rule that will only cause more disruption and uncertainty," Fornstrom explained.

The Navigable Waters Protection Rule provided clarity and common-sense limitations to federal water jurisdiction. "Now with the back and forth over water regulations the management of natural resources is threatened," Fornstrom concluded.

#### **AFBF Files Legal Challenge**

On January 19, 2023, the American Farm Bureau Federation (AFBF) joined 17 other organizations representing agriculture, infrastructure and housing, as well as county and state Farm Bureaus in filing suit challenging the new WOTUS rule.

"Farmers and ranchers share the goal of protecting the resources we're entrusted with. Clean water is important to all of us," said AFBF President Zippy Duvall. "Unfortunately, the new WOTUS rule once again gives the federal government sweeping authority over private lands. This isn't what clean water regulations were intended to do. Farmers and ranchers should not have to hire a team of lawyers and consultants to determine how we can farm our land."

"The new rule is vague and creates uncertainty for America's farmers, even if they're miles from the nearest navigable water," he continued.

"We believe a judge will recognize these regulations exceed the scope of the Clean Water Act, and direct EPA to develop rules that enable farmers to protect natural resources while ensuring they can continue stocking America's pantries," Duvall concluded.

