2018 Legislative Preview

Co-op Statute Cleanup
SDAC has been working with SD Wheat Growers, SD Telecommunication Association, and SDREA over the past several months to ensure the state’s statutes governing cooperatives are up-to-date. A bill has been drafted to make three basic changes to co-op law:

- Allow cooperatives the option of using electronic methods for communicating with members, as well as permit electronic voting.
- Update the definition of “member” to include a trust.
- Update the unclaimed property notification requirements to mirror the SD Unclaimed Property law. Current co-op law requires notification to be sent no matter how small the amount; this bill proposes that notice be sent if the dollar amount of unclaimed property is $50 or greater.

Seed Lien Law
For over 130 years, it has been the law in SD that those who provide crop seeds have a lien on the crop produced from those seeds. The law applies to “wheat, oats, barley, rye, corn, flax, sudan, milo, millet, soybeans, sunflowers, or potatoes.” Although other crops are grown in South Dakota, because they are not among the 12 listed crops, they are not covered by the lien laws.

A bill has been drafted to remove the specific list of crops and instead refer to agricultural crop seed in the collective sense.

Grain Buyer licensing
Following the default of H&I Grain this past summer, the Public Utilities Commission is bringing in legislation (SB 26) to increase reporting requirements for public grain buyers. They propose requiring Class A grain buyers to submit a quarter-ending balance sheet to PUC, as well as lowering the threshold from $10 million in annual grain purchases to $5 million as a qualification of a Class A grain buyer. Anything below the threshold is a Class B grain buyer.

Biennial pesticide registrations
The Department of Agriculture is bringing in SB34 to return the pesticide registration cycle to an annual, instead of biennial, basis. The current fee is $240 for two years; under this bill, the fee would be $120 per year.

Precision Ag Center at SDSU
SDSU is proposing to build a new Precision Ag Center, renovate Berg Ag Hall, and demolish three old buildings on campus. Total estimated cost of the project is $55 million.

The proposal includes asking the 2018 Legislature for $31 million in state funding, paid for by using ag land property tax relief funds. The remaining funds for the building would come from:

- $6.6 million from the SD Corn Utilization Council
- $7.5 million in RIIF
- $10 million in corporate donations, of which approximately $7 million has been raised

Nonmeandered Waters
A Supreme Court decision issued on March 15 directed the Legislature to determine the extent of public recreational use of nonmeandered water over private property. A special legislative session on June 12 passed a law which specifies that nonmeandered water is open to the public unless the owner of the underlying private property posts the water as closed to recreational use. Landowners who restrict public use cannot charge for recreational access.

Because a sunset date of June 30, 2018 was attached to the legislation, the legislature will need to address this issue. Governor Daugaard has offered SB 24 to extend the sunset 3 years.

County Option Riparian Buffer Strips
The riparian buffer strip incentive bill passed in the 2017 Session applies to 575 lakes assigned immersion recreation or limited contact recreation, and 11,000 miles of rivers or streams assigned fish life propagation beneficial uses, as determined by the Water Management Board.

Recognizing that there may be other lakes or stream segments that could benefit from a riparian buffer strip, there is discussion about allowing county commissions the opportunity to designate additional lakes or stream segments as eligible for the tax break.

Feed labeling cleanup
HB1035, brought by the Department of Agriculture, repeals some unnecessary statutes and rules relating to labeling requirements for ruminant livestock feed. These requirements are covered by the FDA and do not need to be in state law.

Manure Hoses in road rights-of-way
A lawsuit in Grant County challenges the practice of allowing county and township road rights-of-way to be used

(Continued on page 3)
## Tax Bill Comparisons

Prepared by the NAWG Staff

<table>
<thead>
<tr>
<th>Item</th>
<th>Conference Report</th>
<th>Current Law</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Rates</td>
<td>7 brackets (seen below)</td>
<td>7 brackets (seen below)</td>
</tr>
<tr>
<td>Corporate Rate</td>
<td>21 percent flat rate in 2018 made permanent. Though the conference report would create a flat rate and eliminate the graduated structure, this would also mean that the 15 percent rate for taxable incomes of less than $50,000 would be eliminated.</td>
<td>15%, 25%, 34%, 35% graduated brackets.</td>
</tr>
<tr>
<td>Pass Through Plan</td>
<td>Individual tax rates with 20 percent deduction. The threshold amount for which businesses is $157,500 or $315,000 for a joint return. At higher income levels, income considered business profits would effectively be taxed at a top rate of 29.6 percent.</td>
<td>Pass-through income taxed through individual tax rates.</td>
</tr>
<tr>
<td>Self Employment Tax</td>
<td>Understanding is it remains unchanged.</td>
<td>15.3 percent on first $117,000, 2.9 percent on next $83,000, 3.8 percent on income above $200,000</td>
</tr>
<tr>
<td>Cash Accounting</td>
<td>Maintained</td>
<td>Allowed</td>
</tr>
<tr>
<td>Section 199 DPAD (Co-ops)</td>
<td>Repeals deduction but expands small business 20 percent deduction to “agricultural or horticultural cooperatives on their gross income, not taxable income.</td>
<td>9 percent deduction</td>
</tr>
<tr>
<td>Bonus Depreciation</td>
<td>Immediate write-off of 100 percent of the cost of qualified property through 2022 with a gradual five-year phase-out after at 20 percentage points per year.</td>
<td>Take depreciation on 50 percent of the cost of equipment during 2017, 40 percent in 2018, and 30 percent in 2019.</td>
</tr>
<tr>
<td>Expensing of Equipment</td>
<td>Permanently increases the Section 179 allowance to $1 million with phaseout at $2.5 million. Applies to new and used equipment.</td>
<td>Section 179 under current law allows farms to expense $500,00 of cost of new equipment, buildings, breeding livestock and dairy cows. Phased out when purchase exceeds $2 million.</td>
</tr>
<tr>
<td>Estate Tax</td>
<td>Doubles the exemption to $11 million for individual and $22 million for couple but no repeal. The increased rates sunset on December 31, 2025, at which time rates would revert back to current law.</td>
<td>$5.5 million dollar exemption for individual and $11 million for couple.</td>
</tr>
<tr>
<td>Step-up Basis</td>
<td>Maintained</td>
<td>Full Step-up allowed</td>
</tr>
<tr>
<td>Interest Deductibility</td>
<td>Allows for farms and business with less than $25 million and includes exemption for farms that agree to alternative depreciation rules.</td>
<td>Business interest is generally deductible.</td>
</tr>
<tr>
<td>Net Operating Loss and Carry back</td>
<td>Eliminates the carryback option with an exception for farming operations which are permitted a 2 year carryback.</td>
<td>Taxpayers can carry a net operating loss deduction back two years and forward 20 years (farms have a special five-year carryback)</td>
</tr>
<tr>
<td>1031 Like Kind Exchanges</td>
<td>Limit 1031 exchanges to real property.</td>
<td>1031 exchanges used for property and equipment.</td>
</tr>
</tbody>
</table>
### State and Local Property Taxes
$10,000 state and local taxes deduction including property, income or sales.

### Employer provided housing and meals.
Unchanged to housing but no longer 100% meals deduction. Allows for 50% meal deduction through 2026 after which it is eliminated.

### Capital gain
Unchanged except adjusted for inflation after 2017

### Home Mortgage Interest Deduction
Allows for the home mortgage interest deduction up to $750,000. $1 million home mortgage interest deduction and mortgage on 2nd home.

### Retirement Savings
Generally unchanged beyond eliminating catch-up contributions for individuals with wages of $500,000 or more.

### Child Tax Credit
Increases credit to $2,000 per child and makes up to $1,400. $1,000 per each qualifying child.

### Sale of Residence
No provision included- remains same. Ownership and use must be 2 out of 5 years.

### Standard Deduction
Doubles standard deduction to $12,000. Standard deduction $6,100.

### Corporate Alternative Minimum Tax
Repealed Applicable.

### Medical Expense Deduction
Expands medical expense deduction exceeding 7.5 percent of adjusted gross income and rising to 10 percent beginning in 2019. Deduction for medical expenses exceeding 10 percent of adjusted gross income.

*All individual tax provisions, including the doubling of the estate tax exemption and pass-through benefits set to expire after 2025.

### Individual Tax Brackets:

<table>
<thead>
<tr>
<th>Tax Bracket Percentage</th>
<th>Conference Report Language</th>
<th>Individual Filer Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Bracket Percentage</td>
<td>Married Couple Income</td>
<td>Individual Filer Income</td>
</tr>
<tr>
<td>10%</td>
<td>$0-$19,050</td>
<td>$0-$9,525</td>
</tr>
<tr>
<td>12%</td>
<td>$19,050-$77,400</td>
<td>$9,525-$38,700</td>
</tr>
<tr>
<td>22%</td>
<td>$77,400-$165,000</td>
<td>$38,700-$82,500</td>
</tr>
<tr>
<td>24%</td>
<td>$165,000-$315,000</td>
<td>$82,500-$157,500</td>
</tr>
<tr>
<td>32%</td>
<td>$315,000-$400,000</td>
<td>$157,500-$200,000</td>
</tr>
<tr>
<td>35%</td>
<td>$400,000-$600,000</td>
<td>$200,000-$500,000</td>
</tr>
<tr>
<td>37%</td>
<td>$600,000 or more</td>
<td>$500,000 or more</td>
</tr>
</tbody>
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<table>
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<th>Tax Bracket Percentage</th>
<th>Married Couple Income</th>
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<tbody>
<tr>
<td>10%</td>
<td>$0-$18,650</td>
<td>$0-$9,325</td>
</tr>
<tr>
<td>15%</td>
<td>$18,650-$75,900</td>
<td>$9,325-$37,950</td>
</tr>
<tr>
<td>25%</td>
<td>$75,900-$153,100</td>
<td>$37,950-$91,900</td>
</tr>
<tr>
<td>28%</td>
<td>$153,100-$233,350</td>
<td>$91,900-$191,650</td>
</tr>
<tr>
<td>33%</td>
<td>$233,350-$416,700</td>
<td>$191,650-$416,700</td>
</tr>
<tr>
<td>35%</td>
<td>$416,700-$470,700</td>
<td>$416,700-$418,400</td>
</tr>
<tr>
<td>39.60%</td>
<td>$470,700+</td>
<td>$418,400+</td>
</tr>
</tbody>
</table>

### Legislative Preview
(Continued from page 1)

for placing force main hoses to transport liquid manure from the farm to the field where the nutrients are to be applied. Several livestock groups are monitoring the status of this lawsuit, and will be ready to offer legislation if needed to clarify allowable uses of county and township road rights-of-way.

### Agricultural Development
A proposal was introduced late in the 2017 Session to require state grants/loans be prioritized for cities and counties that promote ag development. The proposal needed more work, and died on the House floor. Ag groups, counties, and municipalities continue to research the criteria for state grants and loans, and see if there is a way to better direct state dollars toward local government entities to promote ag development.

### DENR Fee proposal
DENR is bringing in SB 25 to adjust fees for surface water discharge permits. These fees were established in 1992 and have not been changed since then. This would affect municipal water treatment facilities, construction storm water permits, and industrial storm water permits.

The proposed fee increases would enable these programs to be self-sustaining and allow the state of South Dakota to continue implementing the programs, rather than have EPA take over.

### Local road cleanup bill
A bill is being drafted to update several sections of law dealing with county and township roads. The bill proposes changing outdated language (changing “rods” to the equivalent in feet, for example), getting rid of unused sections of law, and making style and form changes.

### Ag Land Assessment Task Force
The SDSU Economics Department is continuing its study of how to better determine the productive value of ag land based on what is legally permissible.
FOCUS ON: MAP AND FMD

Export market development programs MAP (the Market Access Program) and FMD (the Foreign Market Development program) are among the most successful public-private programs undertaken by the federal government. They are also among the most misunderstood programs, often targeted for cuts by policymakers who don’t fully understand how they work or their return on investment. Here are some important facts:

- MAP and FMD provide federal cost-share funds for farmer dollars allocated toward export development activities in overseas markets.
- Organizations receiving MAP and FMD funding, known as “cooperator” organizations, must participate in a rigorous annual application and evaluation process in order to receive funds.
- U.S. Wheat Associates is the wheat industry’s cooperating organization. USW’s total budget is $17.6 million, with about $5 million coming from farmers through state checkoff programs and $12.6 million from MAP, FMD and other cost-share programs.
- USW operates 15 overseas offices and employs more than 80 staff members (60 based overseas) to reach wheat customers in every viable market in the world.
- A January 2010 economic analysis of wheat export market promotion showed U.S. wheat farmers received $23 in net revenue for every $1 they invested in export promotion between 2000 and 2007.
- The study also showed that every $1 invested by wheat farmers and the government returns $115 in gross revenue to the U.S. economy.
- The study showed total economic gain to the U.S. economy from increased market development activity of $1.1 billion per year from 2002-2009.

Wheat’s Trade Principles

NAWG works closely with wheat farmers and agriculture industry partners including U.S. Wheat Associates, the industry’s export market development organization, to ensure policymakers understand the impact of trade policy on farmers, industry and the American economy.

Our guiding principles in this area include:

- supporting high-level dialogue between officials and policymakers to help create strong free trade agreements that provide access to markets and strengthen our ability to protect U.S. wheat exports.
- supporting policies that make it easier to ship U.S. wheat abroad by alleviating barriers to trade.
- educating Members of Congress and other policymakers about the benefits to farmers and the economy of trade promotion programs, such as the Market Access Program (MAP) and the Foreign Market Development (FMD) program.

Legislative Preview

(Continued from page 3)

sible, physically possible, financially feasible, and results in maximum productivity. The study is to be completed next year.

Animal Disease Research & Diagnostic Laboratory (ADRDL)

After three years of intensive work to upgrade and expand the ADRDL, a groundbreaking ceremony was held August 31 for the new $58.6 million facility.

The 2017 Legislature approved using $8.6 million in existing funds, plus $50 million in bonds, paid for by agricultural property tax offset (25 year bonds, with an annual payment of $3.3 million/year).

Ongoing operations funding of $780,000/year will come from increased pet food fees and animal remedy fees.

The project is scheduled to be completed in the summer of 2020.

Adverse Possession

Two bills introduced in the 2017 Session dealt with adverse possession of land. Both were tabled when the State Bar agreed to organize an interim discussion on the issue. After meeting with ag groups, REAs, and county commissioners, there was agreement to pursue two avenues:

- Develop a standard form to file with the Register of Deeds where both parties acknowledge that a partition fence isn’t on the property line.
- Develop legislation that would force an adverse possessor to assume the tax liability on the property that is adversely possessed.

This is a partial list of legislative issues we expect to work on during the 2018 Session. For comprehensive, up-to-date information on these and other issues, you may request a copy of the SD Wheat Inc., Legislative Update, distributed electronically each week during session.

Simply provide your email address to: wheatinc@midco.net
ADVOCACY

Representation, Communication & Education

Each January brings a new year and another legislative Session in Pierre. SD Wheat Inc., represents its members at the capitol in Pierre and Washington DC. Providing a presence at both Capitols delivers a very crucial line of communication between our members, legislators and congressional members.

It is our priority to participate in the legislative process all year long but during session we provide a daily presence with legislators in Pierre. We anticipate dealing with a host of issues during the 2018 legislative session. Transportation, ag land taxes, water and water shed management, crop insurance and new laws are just the beginning. SD Wheat Inc.’s, primary goal is to represent producers’ views and communicate to producers how legislative change would affect their operation.

In February, we travel to Washington, DC, to attend the National Association of Wheat Growers winter meetings and have our “Day on the Hill”! Several wheat producers will spend the day visiting Senators Thune and Rounds as well as Representative Noem to discuss proposed tax changes, 2018 farm bill, trade agreements and market development.

Your membership dollars allow us to enhance the lines of communications! Join to day and help GROW OUR FUTURE.

Contact your legislator at: http://sdlegislature.gov/legislators/default.aspx?Session=2018#divName

Contact your congressional member at:
www.Thune.senate.gov
www.Rounds.senate.gov

Are you a SDWI Member?

Check the front of the Prairie Grains Magazine address label to see if you are a member. (SDWI member) will be printed behind the your name if you are. Please understand that your wheat checkoff does NOT pay for your SDWI membership. Also, receiving the Wheat Advantage newsletter does NOT mean you are a member. We fight every day to ensure that life on the family farm contines to prosper and grow.

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Please check level of membership

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☐ 3 Year Member $250

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Farm OR Ag Business ________________________________________________
Address ____________________________________________________________
City _________________________________________________________________
State _______________________________________________________________ Zip ___________
Phone _____________________________________________________________
Email ______________________________________________________________
County ______________________________________________________________

Wheat Producer Advantage
Cold Temperatures In Wheat Country Get Attention
But Dry Conditions Could Be Worse

Recently in the United States, the potential effects of severe cold over most of the U.S. hard red winter and soft red winter crops got the lion’s share of attention in media covering wheat production and markets.

To be sure, bitterly cold temperatures across the United States may have hurt some wheat in parts of the Plains, southern Midwest and Southeast without snow cover. A senior agricultural meteorologist was quoted saying “damage occurred in about a quarter of the hard red winter wheat belt in the Central Plains, with about five percent of the soft red wheat belt in the Midwest seeing impacts.”

Agronomists with Kansas State University confirmed that winter kill may be an issue in north central Kansas, where soil temperatures were sustained at potentially damaging levels for the longest time.

“It is difficult to truly assess the extent of the damage at this point,” they reported. “Provided that the crown is not damaged, the wheat will recover from this foliar damage in the spring with possibly little yield loss.”

Winter kill potential and the logistical problems with such cold did spark a brief uptick in KCBT and CBOT futures prices last week. Yet of all the threats to wheat, winter kill is not making the top of the list for farmers. What is keeping more of them up at night now is the lack of moisture.

“I think if we lose wheat, it will be from dry conditions rather than winter kill,” said Don Schieber, a Ponca City wheat farmer and a past chairman of U.S. Wheat Associates. “Some of the wheat that was planted early is big, but some is hurting and turning blue. It is so dry that some farmers have stopped grazing their fields because the cattle are pulling whole wheat plants out of the ground.”

The National Agricultural Statistics Service indicates that drought conditions in Oklahoma, the Texas Panhandle and much of southwestern and central Kansas are very dry, noting that for the month of December 2017, topsoil moisture in Kansas was rated 28 percent very short, 49 short, 23 adequate, with no surplus in the state. South Dakota was rated 19% very short, 34% short, 46% adequate and 1% surplus.

Wheat is a hearty crop and Kansas State agronomists made the point that we will only be able to assess the true extent of any damage at spring green-up. But this continues to be a challenging season for HRW in the Plains.
Bare patches and poor stands are signs of seedlings under attack. CruiserMaxx® Vibrance® cereals seed treatment harnesses the power of Cruiser® insecticide to fight insects, increase seedling vigor and improve stand establishment.

Vibrance, a third fungicide, boosts crop establishment and enables faster growing plants through its RootingPower™, while paying particular attention to controlling Rhizoctonia. To learn more about CruiserMaxx Vibrance cereals, visit www.SyngentaUS.com/CMVibranceCereals.

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From silos and grain elevators to warehouses and storage bins, Diacon® IGR (Insect Growth Regulator) goes where stored product insects go to provide long-term control and profit protection. Diacon® IGR is insect tested and stored food product sound. It’s available in two formulations – Diacon® IGR, a versatile liquid, or Diacon®-D IGR, a convenient dry formulation – that can meet your varying needs when preventing stored product infestations. Call 800.248.7763 or visit bugfreegrains.com to learn more.

“Go ahead, lay your eggs. Make my day.”

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FRANK RIEDEL, Great Bend Coop

Listen to what our customers are saying at bugfreegrains.com
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Talk to your retailer or visit everest3-0.com to learn more.
Even with tough weather conditions throughout 2017, South Dakota wheat producers submitted high yielding, high quality wheat for our 2nd Annual Wheat Yield Contest hosted by SD Wheat Inc. Paul Leiseth from Hazel, produced the award winning yield at 109.33 bushels per acre, (bpa) with a protein of 14.1 % with Valda, a spring wheat variety from Syngenta.

But Robert Holzworth, also from Hazel, gave him a run for the money with his prize winning spring wheat entry for South Dakota and the National Wheat Yield Contest! His field produced 103.12 bpa having 13.3 % protein with a Minnesota variety called Bolles.

Dennis Simons and his brother Doug are credited with good management practices for their prize winning results. Their farms are located in the St Lawrence area and both submitted spring wheat varieties produced by SDSU. Dennis planted Brick and produced 68.76 bpa with 13.2 % protein, while Doug planted Front and yielded 60.3 bpa with 12% protein.

Kevin Neuhauser from Midland planted a winter wheat variety called Memorial which yielded 44.7 bpa and 15.8% protein. Abeln Farms, near Groton, submitted two spring wheat varieties which brought them into the winner’s circle. Trigger produced 72.94 bpa and Prevail produced 72.54 bpa!

First place winners receive $500 and second place receives $200 in each of our seven districts across the state. Applications for 2018 must in to the SD Wheat Inc., office by May 15. Applications can be found at our local sponsors or at www.sdwheat.com.

Thank you to our sponsors who make this contest possible. All sponsorships are used for prize money. Sponsors include CHS Midwest Co-operative, CHS Northern Plains, CHS Southwest Grains, Wheat Growers Elevator, North Central Farmers Elevator, Oahe Grain Corporation, Sioux Nation, and Dakota Mill & Grain.
NAWG TITLE BY TITLE POSITION PAPER*

This document is intended to serve as a resource for you concerning our positions on key Titles of the Farm Bill.

TITLE 1: COMMODITIES

- Support a one-time program reelection at the beginning of the new Farm Bill or anytime that substantial program changes occur.
- Support maintaining a producer choice between revenue assistance and price assistance.
- Support improvements to the functionality of ARC-County, including adjustments to the yield and price components of the ARC formula.
- Support the use of smaller-than-county-size geographic areas in ARC in particularly large counties. Allowing the option to split large counties into smaller reporting districts allows for the program to more accurately reflect agronomic and climatic variability in those counties.
- Support prioritizing the use of RMA data first where available in setting ARC yields.
- Support increasing the PLC wheat reference price to a level that is closer to $6.50 a bushel so it is more reflective of modern farming.
- Oppose any further restrictions to farm program eligibility (actively engaged requirements) or payment limitations.

TITLE 2: CONSERVATION

- Support maintaining a strong Conservation Stewardship Program and Environmental Quality Incentives Program to assist growers with adopting conservation practices on their farming operations. Additionally, Congress should eliminate the restrictions on the number of future re-enrollments in CSP.
- Support maintaining the Conservation Reserve Program (CRP) and providing flexibility within the program for multiple uses of the acres under contract (such as haying and grazing). Soil erosion/soil conservation should be the priority for enrolling acreage in CRP.
- Farm Bill conservation programs should continue to provide financial and technical assistance to assist growers in designing, implementing, managing and maintaining conservation practices and conservation management systems.
- Wetland compliance determination backlogs must continue to be a priority to ensure growers have accurate and timely responses from USDA.
- Support education and outreach efforts to work with growers to meet conservation compliance requirements
- Support eliminating the requirement for farmers to obtain Duns and Bradstreet (DUNS) and System for Award Management (SAM) registration numbers to participate in Farm Bill conservation programs.

*As of January 2018
TITLE 3: TRADE

- Support reauthorizing and doubling mandatory funding for the Market Access Program (MAP) and Foreign Market Development (FMD) program.
- Support maintaining Food for Peace and Food for Progress.
- Support increasing the transportation cap on the Food for Progress program.

TITLE 4: NUTRITION

- Oppose separating the nutrition title from the Farm Bill for separate consideration.

TITLE 5: CREDIT

- Support sufficient funding levels through FSA’s direct and guaranteed operating and ownership loan programs to meet full demand. Individual limits should also be increased to better reflect modern operations.

TITLE 7: RESEARCH

- Support reauthorization of Hatch Act, McIntire-Stennis Cooperative Forestry Animal Health and Disease, Smith-Lever Act, and Agriculture and Food Research Initiative (AFRI) programs.
- Support continued authorization and funding of the U.S. Wheat and Barley Scab Initiative.
- Support research into the causes of quality loss problems, like low Falling Numbers.
- Support the Triticeae Coordinated Agricultural Project (TCAP) initiative. TCAP is intended to apply latest genomic technology to wheat and barley variety development. It allows for improved selection for genes in wheat and barley associated with nitrogen and water use efficiency and disease resistance.

TITLE 11: CROP INSURANCE

- Opposes any restrictions on eligibility for program participation based on a producer’s Adjusted Gross Income, any caps on the federal cost-share level, and any restrictions on a producer’s ability to utilize the Harvest Price Option (HPO).
- Oppose any cuts to the crop insurance delivery system.
- Quality losses that don’t affect yield should not impact a producer’s Actual Production History (APH).

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SY Rustler — Yield + Protein for Maximum ROI
SY Ingmar — Top Choice for Economic Return

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