‘Our Agriculture. Our Future.’ at the WyFB 103rd Annual Meeting

By Kerin Clark

It is good to be able to gather with other farmers and ranchers to reconnect and do the business of Farm Bureau at the state annual meeting,” said Wyoming Farm Bureau Federation (WyFB) President Todd Fornstrom. “In times of unfavorable weather, the pressure of added regulations and fluctuating markets, I find our grassroots work is a bright light of having input into some of the forces that affect our world.”

The Wyoming Farm Bureau Federation (WyFB) will host its annual meeting. The 103rd Annual Meeting will be Nov. 10-12, 2022, at the Best Western in Downtown Casper. For the 103rd year in a row, farmers and ranchers will gather to participate in the grassroots policy development process and make a difference for “Our Agriculture. Our Future.”

“The Wyoming Farm Bureau Federation (WyFB) is open to the public and will begin at 8 a.m. featuring farmers, ranchers and University of Wyoming professors presenting their latest agricultural technology information. Topics include agricultural applications of drone use, satellite imagery to monitor crop and rangeland health, and a virtual fencing pilot program.”

Meet and Greet

County Presidents, County Vice Presidents, Gold Club Members, Silver Club Members, Century Club Members and Life Members are invited to visit one-on-one with guest speakers at a “Meet and Greet” on Thursday, Nov. 10 from 4:15 - 5:15 p.m. Light hors d’oeuvres will be served. Tickets for the event will be provided at registration.

Taproom Trivia Night

A fun trivia event for members and the general public will be presented by the Northern Ag Network Nov. 10 at 7:30 p.m. at Gruner Brothers Brewing.

Speakers

Members will hear reports from WyFB President Todd Fornstrom and WyFB Executive Vice President Ken Hamilton, to start the general session on Friday, Nov. 11. Veronica Nigh, American Farm Bureau Federation (AFBF) Senior Economist, will provide an agriculture economic outlook at 9:30 a.m. on Nov. 11. “It’s been a long time since the ag economy seemed this turbulent. Ag markets have been made tumultuous by everything from supply chain issues to high inflation to disputes in foreign lands,” Nigh said. “We’ll dig into and try to make sense of the many factors that will be impacting the ag economy over the next 12 months.”

AFBF Vice President Scott VanderWal will provide a national agriculture issues update at 1:30 p.m. on Nov. 11. VanderWal is a third-generation corn and soybean farmer and cattle feeder from Volga, South Dakota. He also serves as president of the South Dakota Farm Bureau.

Following AFBF Vice President VanderWal, members will hear from Wyoming Department of Agriculture Director Doug Miyamoto. Wyoming Governor Mark Gordon is scheduled to attend the meeting and the Wyoming Congressional Delegation members have been invited.

Entertainment, Reports and Elections

Friday evening’s banquet is a time to celebrate our farmers and ranchers. The Distinguished Service and Farm Bureau Leadership Awards will be presented. The evening will conclude with a music performance by Tris Munsick.

Resolutions consideration, elections, and a WyFB YF&R report will conclude the meeting on Saturday.

WyFB hosts Wyoming Needs Agriculture event at UW football pre-game

By Kerin Clark

Cowboy fans had a pre-game zone experience seasoned with agriculture at the Oct. 1 University of Wyoming football game. The Wyoming Farm Bureau Federation (WyFB) annual “Wyoming Needs Agriculture” event gave Cowboy fans of all ages the opportunity to interact with farmers and ranchers and learn more about agriculture.

The annual “Ag Olympics” course gave fans a glimpse at farm and ranch tasks. The course began with a race with five-gallon buckets in and out of a mineral tub. Next up, the fans moved three bags of dry beans and then opened the gates on the irrigation pipe. The final task was to rope the steer and then use the ear tagger to “tag” the steer.

According to WyFB Director of Public and Governmental Affairs Brett Moline, resolution topics range from federal government interference to water development to elections to University of Wyoming research. WyFB’s four standing committees meet Thursday afternoon to discuss resolutions pertaining to their areas and make recommendations. The committees include: Natural and Environmental Resources (NER), State Government Affairs (SGA), Agriculture Tax and General Issues. Next, the resolutions are considered and discussed by the voting delegates during the general session.

Foundation Seminar

The WyFB Foundation is hosting an “Innovations in Agriculture Technology” speaker seminar Nov. 10. The series is open to the public and will begin at 8 a.m. featuring farmers, ranchers and University of Wyoming professors presenting their latest agricultural technology information. Topics include agricultural applications of drone use, satellite imagery to monitor crop and rangeland health, and a virtual fencing pilot program.

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Energy Security is Food Security

Todd Fornstrom
Wyoming Farm Bureau Federation President

Farmers and Ranchers are the backbone of America, putting food on kitchen tables across the nation. Food security in America is an essential component of a free country and energy security is vital as farmers and ranchers grow and distribute food. Energy security equates to food security.

Food production is becoming more expensive for farmers and ranchers. Along with some of the highest energy costs we’ve seen in decades, supply chain disruptions, input unavailability/crushing input prices, and skyrocketing inflation are all impacting our ability to grow food.

Agriculture and energy, while different industries, are inherently linked as farmers and ranchers utilize oil and gas to grow, fertilize, and harvest their crops and transport crops and livestock. The Wyoming Farm Bureau Federation (WyFB) has long been aware of the relationship between agriculture and energy production. In our eyes, energy security is food security. It has been difficult for farmers and ranchers to continue operating their businesses due to rising energy costs, threatening the essential food pipeline agriculture provides our nation.

WyFB research shows that Wyoming farmers and ranchers will spend $50 million more in fuel costs in 2022 compared to 2017, with prices up 13 percent already compared to 2021. This comes on the heels of projections from the U.S. Department of Agriculture, which predicts a 34 percent increase in 2022 from 2021 for the cost of fuel, lube and electricity. Americans could be seeing—or are already seeing—a growing weakness in America’s food security. We call on our nation’s policymakers to craft policy that supports both our nation’s agricultural and energy industries before it’s too late.

Energy resources, such as natural gas and diesel, are essential to agriculture. These resources play a vital role in developing the fertilizers and sprays that we use to grow and protect our crops. With heavy reliance on these energy resources to power our equipment, farmers are now fiscally struggling to fulfill daily duties and crops risk going unharvested.

Technology advances have enabled us to harvest more efficiently, however, our fuel and fertilizer costs have increased substantially. The increases in fuel cost not only affect our ability to get crops planted and harvested, but the increased cost to transport those crops to market also shift up and down the supply chain.

Farmers are diligent and thoughtful when making planting decisions, considering all aspects and connections before tilling the field. The same must be done when it comes to our nation’s energy policies, particularly in consideration of agriculture production. To resolve our nation’s insecurities, we must improve America’s energy infrastructure and focus on empowering—and powering—American farmers and ranchers for the foreseeable future.

Energy costs not only affect how warm Americans can stay this winter, they also affect the cost of food. Energy security is truly linked to food security.

A
s a young Farm Bureau member, I knew what was happening in my local community. I would occasionally hear about the issues at the Georgia state house or in Congress. I knew that Farm Bureau was active in the legislative process and worked with the executive branch to ensure they knew how rules and regulations would impact agriculture. But I didn’t realize how much work was being done on my behalf in our nation’s third branch of government – the courts.

Mid-October, that legal advocacy made it all the way to the highest court in the land – the United States Supreme Court. In 2019, the American Farm Bureau, together with the National Pork Producers Council, filed a lawsuit to stop California from regulating how farmers feed their pigs. After multiple rounds of arguments, we eventually found ourselves advocating for farmers in the most important courtroom in the country.

Our team works with legislators and federal rule makers each day to ensure farmers and ranchers can do what we do best – farm. While we often have great success in Congress and through the rulemaking process, sometimes, we need to go to court as we fight for you.

Zippy Duvall
American Farm Bureau Federation President

Courting Wins for America’s Farmers and Ranchers

Zippy Duvall
American Farm Bureau Federation President

Autumn is a busy time for farmers and ranchers. In addition to all the work needed to get their livestock and crops harvested or shipped to market, they also take the time to hold meetings to discuss policies they feel should be discussed by delegates to the Wyoming Farm Bureau Federation 103rd Annual Meeting. In today’s world, one of the most precious resources is time, so we all need to take the time to thank our county Farm Bureau leaders for dedicating some of their time to the organization.

While I’m at it, I need to spend a few words to talk about how lucky we are, in spite of the multitude of problems we work on, to live and work where we do.

During this election season, there have been numerous debates about the election integrity in Wyoming and the U.S. However, even during the worst of times, elections in our country are head and shoulders above those conducted in many other countries. Does anyone feel the recent referendums by the Russians in the Ukraine were even remotely fair? When the largest populated country in the world goes to vote, does anyone believe the election isn’t rigged?

Ken Hamilton
Wyoming Farm Bureau Federation Executive Vice President

The Bigger Picture

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The Bigger Picture... Page 15

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The Bigger Picture

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The Bigger Picture... Page 15
The Legislative Interim Agriculture Committee will finalize bills dealing with fencing. One bill will increase the fines for not building and maintaining fences. The current fines have not been increased since the laws were written. These fines will be increased based on inflation from when the laws were written. Another bill dealing with fencing will establish that a subdivision is responsible for constructing and maintaining the fence separating land being subdivided and agricultural land. This becomes an important issue when the subdivision wants a fence which is much more expensive than a typical fence needed to contain livestock.

The Agriculture Committee is also considering establishing veterinarian technicians. Wyoming law does not recognize vet techs. While seemingly a simple topic, it quickly became very complicated. To facilitate establishing vet techs, the Veterinarian Practice Act will need to be changed, a fairly major activity. A group of vets, vet assistants and others have been working on what will work in Wyoming. Some vets have expressed they are not keen on this idea because of what other states have done, mainly severely limiting what vet techs can do, which is less than what can be done currently. The final document, should establishing vet techs go forward, will likely not be finalized until the 2025 session. The consensus is this must be done correctly the first time.

The Judiciary Committee has drafted a bill dealing with trespass by drone. This draft outlines a person flying a drone over another person’s property is trespassing if the drone is negatively affecting the property owner’s enjoyment of their property.

The Corporations Committee has drafted a bill which will extend the Telecommunications Act to 2025. This bill is important because the Telecommunications Act establishes the Universal Service Fund. This fund works to keep the basic telephone costs down, so persons at the end of the line, in more remote areas, pay the same amount for basic telephone rates as persons in more populated areas.

The Corporations Committee has dealt with elections issues. The committee looked at run-off elections, open primaries elections and ranked-choice elections. Run-off elections would have the top two candidates have a run-off to determine which candidate would go on to the General election. Open primaries would have all candidates on the primary ballot, with no party distinctions. Ranked choice elections would have the voter rank the choices. If no candidate receives 50% of the vote, the lowest ranked choice would drop out, and the ranking would be recalculated. The lowest ranked candidate would drop off until one receives 50 percent of the vote. The committee decided to not take any of these election changes forward, except for allowing ranked choice elections for municipalities.

Visit wyfb.org and click on the “Benefits” tab for a complete listing of value-added benefits.

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.

FEATURED BENEFIT: MY FREE PHARMACY
One question led to many opportunities

BY KAILEY BARLOW, WyFB YF&R COMMITTEE SOUTHWEST DISTRICT REPRESENTATIVE

As I was preparing to graduate college, I was hoping to find an agriculture organization that I could join and would be a good fit for me. At the time, I didn’t know much about the Wyoming Farm Bureau Federation and I didn’t know anything about the Young Farmers and Ranchers (YF&R) program or committee. I was at the Wyoming Association of Fairs Convention when a former YF&R committee member asked if I was involved in Farm Bureau. I thought she was asking if I had insurance through Farm Bureau. I’m so thankful that she took the time to just ask. Her simple question that fall led to me being elected to serve as a southwest district representative on the WyFB Young Farmers and Ranchers committee only a couple weeks later.

That was ten years ago! At the beginning of October, I was elected to my sixth term serving the southwest district as a YF&R committee member and I cannot wait to serve another term. It takes a dedicated person to serve on the WyFB YF&R committee, but the rewards of serving on the committee far outweigh any work that is put in.

For the majority of my time on the committee, I have helped with planning of the Wyoming Farm Bureau Federation Young Farmer and Rancher Conference, which is usually held every year in January. That conference has taken me to every corner of the state, and even into South Dakota. If anyone is on the fence about whether they want to be involved in the YF&R program or not, I highly recommend taking the time to attend our annual conference, which will be held in Pinedale January 20-21 this coming year. I have learned so much from the speakers over the years and made friends from all over the state at the conferences. They are a great opportunity for young people in agriculture to connect with like-minded individuals.

On a larger scale, I have also had the opportunity to attend a couple of the American Farm Bureau Federation YF&R Leadership Conferences. These conferences have been incredibly inspiring and allowed me to learn about agriculture in other regions of the United States. It was probably the first AFBF YF&R Leadership Conference that I attended in Phoenix shortly after being elected to the WyFB YF&R Committee that really got me hooked on the YF&R program. I learned so much on that trip and enjoyed it so much more than expected. A few years later, I was able to attend the conference in Kansas City. At each of those conferences, I was able to meet ag producers from surrounding states, states far away, and even Canada! Perhaps the most rewarding trip of all, was going to Washington D.C. with a few other members of the YF&R committee. It was that trip that opened my eyes about the importance of being involved in a grassroots organization, like the Wyoming Farm Bureau Federation. It was so special to be able to sit with members of the Japanese Embassy and talk about trade and to be able to meet with agency officials at the Department of Interior. It’s those one-on-one connections that make you realize that even though you are just a young farmer/rancher in Wyoming, your opinion matters, and when your opinion is backed by an organization like AFBF, it is a powerful opinion that can truly impact agriculture in our nation.

So, next time you start to think that you are JUST a farmer or rancher from some little town in Wyoming that doesn’t have a say in agriculture, think again. Programs like the WyFB YF&R program, will provide you with an abundance of knowledge, connections and experience that make your time worthwhile. Looking back, I cannot believe how someone just asking me to be involved in the Young Farmer and Rancher program allowed me to have so many incredible experiences.

Kailey Barlow is an 8th generation rancher from Sublette County. In addition to the family ranch, Kailey raises and sells registered Angus and SimAngus bulls and heifers. She also manages the Sublette County Fair.
In August, we won the ability to weigh in on behalf of farmers and ranchers when the court considers changes to the endangered species list and other environmental issues. This case involved our support of the government’s decision to remove the gray wolf from the list. The law did its job - the gray wolf population was restored. Because wolves are predators on farms, we shared our opinion. However, a lower court rejected our comments, saying we didn’t have a right to be heard. The August decision made clear that the perspective of farmers and ranchers is relevant and right to allow in these cases. That’s a win for farmers and ranchers everywhere.

In another case this year, a federal district court struck down Endangered Species Act rules issued in 2019. Here’s the thing: the court issued a decision without even considering whether the rules were lawful or unlawful. We challenged that decision, saying courts shouldn’t have the power to strike down rules that are unlawful. Last month, we scored a big win as the appeals court ruled in our favor and reinstated the rules that better define critical habitat and will help speed up the decision-making process inside the federal government.

I’ll highlight one more case because it’s another important one. In a separate Supreme Court case this year, we filed a brief to share how farmers and ranchers would be impacted by the government’s Waters of the U.S. rule. This case was argued in front of the Court in early October. The decision could have far-reaching consequences that impact how water is regulated on farms and ranches across the country. These are just a few of the many cases we are involved in that impact your legal advocacy, like the work we do on Capitol Hill and with the executive branch, can take years to bear fruit. But, like farmers and ranchers, we are always looking to the future – and we are in it for the long haul. Our recent successes will help clear the way so you can continue to do what you do best – produce the food, fuel and fiber that our country and world rely on. You have America’s back. And Farm Bureau has your back.
Meet the volunteer leader

Raenell Edsall-Taylor

County: Crook
Farm Bureau Leadership Position(s):
- Wyoming Farm Bureau Federation Board of Directors/Northeast District Director
- Crook County Farm Bureau Federation Young Farmer & Rancher (YF&R) Chair
- Wyoming Farm Bureau Federation YF&R Committee
- AFBF GO Team

**Wyoming Agriculture:** Describe your ranch and family background.

Taylor: I was raised on my family’s ranch in Northeastern Wyoming, 25 miles northeast of Hulett. I’m the 5th generation in my family on this ranch where we are now raising our two boys. We’ve had the variety of livestock on this place over the years, from sheep to cow/calf to now running yearlings seasonally.

**Wyoming Agriculture:** What advice do you have on how individuals can make a difference for Wyoming agriculture through the Farm Bureau Federation?

Taylor: The first step is to simply take action and ask people to come to a county Farm Bureau monthly meeting, annual meeting or a sponsored event. Help introduce these new people to Farm Bureau members in the same area while they attend these meetings or events. You’ll be surprised at how contagious the energy is for people wanting to make a difference in agriculture.

**Wyoming Agriculture:** Why do you make the time to be involved in Farm Bureau Federation leadership?

Taylor: Leaders are the future of the Wyoming Farm Bureau Federation, without new leaders there is no new leadership! I’m passionate about the future of leading Wyoming agriculture so I will continue to be actively involved so we can have a stronger future.

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**Wyoming Agriculture:** What are some issues facing farmers and ranchers in your county/district?

Taylor: We live in a very rural area that doesn’t have many options for broadband connection. This is a huge issue that affects many farmers and ranchers because as technology evolves so does the need for faster and more mobile connections.

**Wyoming Agriculture:** How important is each member of the Federation?

Taylor: Every voice matters! Each member deserves and gets a seat at the table to allow their voice to be heard. The Wyoming Farm Bureau Federation brings these voices together for one strong unified voice for agriculture.

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Gathering time

Horseback is the favorite place to be - Raenell, Trayden and Tatum Taylor

Wyoming Agriculture: Crook County ranching with the Taylors

Raenell and Josh Taylor

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— Tyson Narjes, Narjes Cattle Company, Sidney, Nebraska

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ATTENTION:
County Farm Bureau Federation
Voting Delegates To State Annual Meeting

Proposed resolutions from the districts were emailed and mailed to the county secretaries prior to annual meeting for distribution to county voting delegates. Delegates are encouraged to review and research the proposed resolutions prior to the state annual meeting. Please remember to bring your resolutions copies with you to annual meeting.

* SGA Committee will meet in the Ballroom with the NER, GI, and Ag Tax committee chairs after the General Session adjourns to prepare 2023 Legislative and WyFB priority recommendations.
* YF&R Committee will meet in Jackson A after the General Session adjourns.

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“Harvest for All” Fundraiser

The WYFB Young Farmer & Rancher (YF&R) nineteenth annual “Harvest for All” fund drive will take place at annual meeting. Monetary donations (we are unable to accept food donations) will benefit the Food Bank of Wyoming, a credentialed Feeding America Harvest affiliate serving Wyoming communities. Please bring your monetary donations to the registration desk at annual meeting. Additionally, the WYFB YF&R Committee will hold their annual playing card raffle so plan on buying your raffle chances from any YF&R Committee member during annual meeting.

Agenda

The agenda is on page 8 and available at www.wyfb.org. Pre-registration has closed. Contact Brooke Roes at broes@wyfb.org or 307-721-7723.

Join your fellow Farm Bureau Federation members to chart the course for “Our Agriculture. Our Future.” at the 103rd Annual Meeting of the Wyoming Farm Bureau Federation.

IT’S OK TO ASK FOR HELP

Have you experienced problems like rising costs, market fluctuations, family conflicts, or extreme weather?

Are you stressed or feeling defeated?

Even the toughest people NEED HELP sometimes.

Visit www.agristress.org or call/text 833.897.2474 for the AgriStress Helpline for Wyoming.

Young Farmer & Rancher (YF&R) nineteenth annual “Harvest for All” fund drive will take place at annual meeting. Monetary donations (we are unable to accept food donations) will benefit the Food Bank of Wyoming, a credentialed Feeding America Harvest affiliate serving Wyoming communities. Please bring your monetary donations to the registration desk at annual meeting. Additionally, the WYFB YF&R Committee will hold their annual playing card raffle so plan on buying your raffle chances from any YF&R Committee member during annual meeting.

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WYOMING FARM BUREAU FEDERATION PRESENTS TO MEMBERS

TRIS MUNSICK

BEST WESTERN DOWNTOWN CASPER

NOVEMBER 11 AT 8:15 PM

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Wyoming Agriculture

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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.

Wyfb welcomes intern Abbigale Havey

The Wyoming Farm Bureau Federation (WyFB) welcomes Abbigale Havey as an intern. Havey is a junior at the University of Wyoming (UW), From Redmond, Utah, Havey is majoring in agriculture business with an emphasis in farm and ranch management.

Havey is the president of the UW Collegiate Farm Bureau. She is passionate about the organization and excited to play a part in getting the chapter reestablished. Havey enjoys being outside, especially on horseback. She also enjoys photography.

“I am looking forward to getting to know what the Wyoming Farm Bureau Federation is all about through my internship,” Havey said. “I look forward to learning about Wyoming agriculture and what we can do for agriculture in Wyoming.”

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The Weekly News Source for Wyoming’s Ranchers, Farmers and AgriBusiness Community

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WyFB welcomes intern Abbigale Havey

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Wyfb welcomes intern Abbigale Havey
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

Justin Hatfield
Agent
Casper
307-234-5515

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

Becky Pearson
Agent
Gillette
307-682-4454

Justin Hatfield
Agent
Glenrock
307-436-8402

Ellary Kelly
Agent
Greybull
307-765-4621

Lauren Stelling
Agent, Financial Advisor
Jackson
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Tamey Peternal
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Kemmerer
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Justin Hegwer
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Lander
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Justin Jeffers
Agent
Laramie
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Sammi Hegwer
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Sheridan
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Grant Curry
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Torrington
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Kristopher Mull
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Worland
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FARM BUREAU
FINANCIAL SERVICES

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Getting started in ag: How do I know if my farm is profitable?

While it may seem like a question that is relatively easy to answer, often the answer is more complex. The first goal of any production agriculture business should be to turn a profit or generate more revenue than expenses. If you are new or just starting out in agriculture, you may not realize there is more to profitability than simply generating more income than expenses. Tracking at an enterprise in terms of cash receipts or expenses is only the first step toward determining profitability. There are many factors, several non-cash in nature, that must be considered to form an accurate picture of profitability.

Calculations at the Enterprise Level
The first step to establishing profitability is to calculate the profit margin at the enterprise level. Here, enterprise refers to major business activities that result in a saleable product and to which expenses and revenue can be readily calculated or assigned. Profitability can also be calculated at the farm or ranch level.

Net farm income is most commonly defined as revenue and expenses when the actual transaction occurs or cash changes hands. Accrual accounting links expenses with associated revenues. In this way, the accrual method more accurately reflects income and expenses for an accounting period.

For example, suppose you buy $5,000 worth of corn in December to feed in the following year. This entire amount is considered to form an accurate picture of profitability. Once these adjustments are made, we arrive at net farm income. The accrual-based income statement can be used to accurately compare income over longer periods, e.g., year over year, and is a key financial statement lenders consider when reviewing credit applications.

Measures of Profitability
Several important measures of profitability in the form of ratios and indexes should also be considered when analyzing profitability. These metrics can provide a more in-depth look at how the farm business is performing. Ratios and indexes are often used by lenders when evaluating the creditworthiness of a borrower.

For example, rate of return on assets (ROA) is estimated by dividing the sum of net farm income and interest paid, minus the value of operation loans, such as operating loan advances. Do the same for categories of business expense, while leaving out principal payments on debt. Subtracting total operating expenses from total operating income yields net cash operating income.

Next, you must account for any non-cash adjustments. From net cash operating income, subtract the value of any business-related personal consumption. This includes production, such as livestock consumed at home, or inputs and expenses, such as using fuel or insurance for personal use.

Then, account for changes in inventory. If the quantity of an inventory is greater than in the previous period, make a positive adjustment on the income statement. Make a negative adjustment for inventory used where the quantity is smaller when compared to the beginning of the accounting period. The final step is to adjust for capital transactions. Capital assets such as land, machinery, livestock and buildings purchased or sold are accounted for with adjustments to these various totals. Depreciation, a key non-cash expense, is included in these adjustments as well. Depreciation refers to an asset’s reduction in value as a result of its age and use. There are different methods for calculating depreciation, often based on the type of asset involved. Depreciation is often one of the largest non-cash expenses for most farms.

Once these adjustments are made, the result is the value of net farm income. The accrual-based income statement can be used to accurately compare income over longer periods, e.g., year over year, and is a key financial statement lenders consider when reviewing credit applications.

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Figure 2

Example Financial Statement Information Developed using the RD Financial Tool; RightRisk.org. Figure 2 offers example financial data its flow through the various financial statements to arrive at an accrual-based income statement at the right-hand side of the figure.

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For More Information

RightRisk.org is an educational resource for producers with many levels of financial management experience, including those new or just beginning in agriculture. Visit RightRisk.org for more information on financial and risk management, including numerous online tools and courses.

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COOKING WITH THE MODERN RANCH WIFE

Beef Stroganoff

By Connie Werner  (Recipe adapted from Paula Deen)

Ingredients
1.5 lbs round steak cut into thin strips
1 (10 oz) can beef broth
onion salt
2 tbsp oil
1 (10 oz) can cream of
garlic powder mushroom soup
salt and pepper
1 tbsp butter
1 cup sour cream
1 medium onion, sliced
1 package egg noodles, cooked
8 oz mushrooms sliced

Directions
1. Season steak strips with onion salt, garlic powder, salt and pepper to taste.
2. Put the oil and butter into a large pan. Add the steak strips and sauté until done. Remove from the pan and place on a plate.
3. Add the onion and mushrooms to the drippings. Sauté until the onion is tender.
4. Sprinkle with just enough flour to absorb the drippings and mix well.
5. Add the broth and cream of mushroom soup. Mix well. Add the steak back to the pan. Cook on low heat for 20-30 minutes. Add more beef broth if it thickens too much.
6. Add the sour cream and mix well. Adjust seasoning to taste and turn off heat.
7. Serve over egg noodles. Enjoy!

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National Issues Updates

BY KELLY CARPENTER

The days are getting shorter, but the list of things to accomplish seems to be getting longer. That same trend seems to be finding its way to our nation’s capital, specifically our federal agencies. Since my last update, more information has been unpacked on the Environmental Protection Agency (EPA) proposed rule on PFAS (Per- and polyfluoroalkyl substances) designation under CERCLA. Also, the U.S. Department of Agriculture (USDA) released proposed rules about inclusiveness and fighting discrimination in the livestock marketplace, and AFBF has released their priorities for the upcoming Farm Bill. Also, the Supreme Court of the United States (SCOTUS) heard oral arguments on Sackett v. EPA and its implications on impending WOTUS rulemaking that’s currently with OMB. National Pork Producers Council v. Ross has also been in front of SCOTUS for oral arguments regarding Proposition 12 out of California and its potential impacts on interstate commerce.

In-depth look at PFAS

First, let’s tackle the proposed PFAS designation under CERCLA. The primary chemicals making up this wide classification have relatively long half-lives and can be difficult to dispose of from soil without releasing further pollutants into the air. PFOS and PFOA are the primary focus of this proposed rulemaking by the EPA. The stubborn nature of these chemicals stems from their strong Carbon-Fluorine bonds. These bonds are resistant to photolysis, hydrolysis and biodegradation. These substances must be tough cookies, and that is one of the reasons the EPA is concerned about them. Although their use in industrial manufacturing has been dramatically reduced since the 2000s, the chemicals are still being found in the groundwater, wildlife, and even in our food supply chain. There isn’t any need to worry, however. There are studies suggesting these chemicals can be associated with negative health impacts, but the science remains inconclusive. The U.S. Small Business Administration Office of Advocacy had a discussion roundtable on the proposed PFAS rule with stakeholders across industries from solid waste management, US Manufacturers Association, other ag groups and fire fighters. The potential implications of this rule are evident by the wide-ranging involvement.

Our main concern with this regulation remains with the property-owner liability and reporting requirements. The comment period closes in early November, and we’ll be sure to reflect your private property rights-related policy in our comments on your behalf.

Farm Bill 2023 AFBF priorities released

As the current Congressional session is coming to an end, we eagerly await the 2023 Farm Bill discussions. The overarching goals, as mentioned by AFBF, are to provide certainty to farmers and ranchers. AFBF priorities are to continue current farm bill program funding, maintain a unified farm bill that maintains the connection between nutrition programs and farm programs, risk management tools like crop insurance and commodity programs, and ensure adequate USDA staffing and resources for adequate technical assistance.

THE BIGGER PICTURE... From Page 2

And if you want to go to a church on Sunday in that same country you might end up in a labor camp where the leaders you had to vote for try to educate you about the error of your ways.

Fuel costs have jumped a lot over the last couple of years, but when I look at the parking lot at that big box store that has everything but service, people are still driving their vehicles. As President Forstrom mentioned in his column, Americans will pay more for heating their homes this winter, but we aren’t looking at the possibility of not being able to even heat our home like some of our European neighbors.

Our transportation network gives the U.S. a huge advantage over many countries. Some of these countries have tremendous natural resources they can utilize. However, in many of them getting the raw product from the field, forest or mine is difficult and expensive.

We hear a lot about “food insecurity” in this country, but what we call food insecurity in America is nothing compared to food insecurity in many countries in the world. Food insecurity in Venezuela means no food, period. Even those who can afford food cannot find it.

There are a lot of countries where the light switch is more of a decoration than an actual switch that can turn on the electric light. We argue whether natural gas is a better alternative for cooking than electricity in this country while huge populations have to gather sticks to cook their meal. And let’s not even talk about the process to get water for cooking and drinking.

We can’t take these benefits for granted. While we are concentrating on some of the trees let’s not forget to step back and look at the forest.
Innovations in Agriculture Technology Seminar
Thursday, November 10, 2022
8-11 a.m.
Best Western Downtown Casper
Free and Open to the Public
- "Vence!" - Monte Reed, Thunder Basin
  National Grasslands Prairie Ecosystem Association
- "Landsat Uses in Crop and Rangeland Monitoring" - Ramesh Sivanpillai, University of Wyoming (UW) Geographic Information Science Center
- "Applications of UAVs in Agriculture" - Fabian Nippgen, UW Ecosystem & Science Management Department
Register by emailing broes@wyfb.org

Albany County Rancher Chris Starks motivating the young Cowboys fan as he starts the “Ag Olympics” race. Fans of all ages learned more about agriculture by running the fun course. TAYLEN MOLLETT PHOTO.

It took a great group of volunteers and staff to produce the 2022 “Wyoming Needs Agriculture” event. The booth area was busy from the time tailgate opened until it closed, so needless to say we were never able to get a group photo. In this photo, UW Collegiate Farm Bureau volunteer Mary Elaine helps a participant as he moves a bag of dry beans during the “Ag Olympics” course. KERIN CLARK PHOTO.

The “Meet a Farmer” photo booth was a great way to start conversations about farming and ranching in Wyoming. Wyoming Farm Bureau Federation President and Laramie County Farmer Todd Fornstrom (left) visited with Cowboy fans throughout the event. TAYLEN MOLLETT PHOTO.

UW Collegiate Farm Bureau Advisor Leticia Henderson and daughter have fun at the photo booth with UW Collegiate Farm Bureau President Abbigale Havey. KERIN CLARK PHOTO.

Collegiate Farm Bureau Vice President Mary Elaine joins another UW student to take a photo with WyFB President Todd Fornstrom during the event. TAYLEN MOLLETT PHOTO.

Wyoming Needs Agriculture at Cowboy Football! KERIN CLARK PHOTO.

Volunteers Kyler Clark (Goshen County) and Chris Starks (Albany County) help a young Cowboys fan learn how to hold the rope so he can catch the steer as part of the “Ag Olympics” course. KERIN CLARK PHOTO.

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Take a picture with a farmer for Wyoming Needs Agriculture! Laramie County Farmer Todd Fornstrom poses with two young Cowboy fans after they completed the “Ag Olympics” course. TAYLEN MOLLETT PHOTO.

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