

Idaho Dairymen's Association

Q4 / 2021

IDAHO DAIRY FOCUS

*Protecting Idaho's dairy industry
through environmental, legal,
and legislative efforts since 1924.*

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2022 DISTRICT MEETINGS

TANYA HIBLER / IDAHO DAIRYMEN'S ASSOCIATION

Dairy West's 2021 Annual Meeting went off without a hitch thanks to all the Dairy West staff. It was full of family fun, and meaningful discussions. The last panel was about the customer expectations, Net Zero Initiative, and FARM ES. The discussion was great, however, for many it was the first exposure to the conversation. There was overwhelming dialog and may have skipped over some of dairymen's first questions. Please hold those thoughts and join us for IDA's district meetings where we can revisit some of those burning questions.

IDA will be hosting dinner meetings in each of the districts. We are trying a new arrangement and offering a steak supper to better accommodate busy farm schedules.

As staff, we plan to give you an update on the latest topics and join you in conversation to help answer policy questions. The meetings will start at 5:30pm with drinks and appetizers. While dinner is being served an industry update will be given. Conversation over dinner will continue and after dinner staff will provide updates on specific topics.

Our meeting in the Preston area will be held at lunch time to minimize interference with farm schedules. The meeting will follow the same flow as the others so please save room for food. Be sure to note the difference in your calendars. Below are a list of dates and meeting places. Please expect a formal invite in your mailbox soon.

01.13.22 5:30PM
TREASURE VALLEY
Lock Stock and Barrel
1100 W. Jefferson St. | Boise, ID 83702

01.20.22 5:30PM
MAGIC VALLEY
Stone House and Co.
330 4th Ave. S. | Twin Falls, ID 83301

02.09.22 5:30PM
EASTERN IDAHO
Sandpiper
750 Lindsay Blvd | Idaho Falls, ID 83402

02.10.22 11:30PM
EASTERN IDAHO
Robinson Building
186 West 2nd North | Preston, ID 83263

02.15.22 5:30PM
MAGIC VALLEY
Morey's Steakhouse
219 East 3rd St. | Burley, ID 83318

DAIRY DIGESTER PERMITTING & COMPLIANCE GUIDELINES

DEPARTMENT OF ENVIRONMENTAL QUALITY

Idaho dairymen are experiencing significant interest from digester developers, which comes with additional permitting requirements from Idaho Department of Environmental Quality (IDEQ). Most dairymen have very little interactions with IDEQ, but that unfamiliarity should not translate into apprehension of the agency. Your IDA staff meet regularly with IDEQ to stay apprised of any matters within their agency that may impact dairy. During our last meeting there was significant discussion around the air quality permits required for digesters before construction can begin on a project. We asked their staff to provide the following outline to help Idaho dairymen that may be considering a digester project as part of their operations. If you have any questions regarding permit requirements for digesters, please email me at rick@idahodairymens.org or the IDEQ representatives listed at the end of this article.

RELEVANT REGULATIONS

DEQ Rules for the Control of Air Pollution in Idaho, IDAPA 58.01.01.201, Permit to Construct Required, states in part:

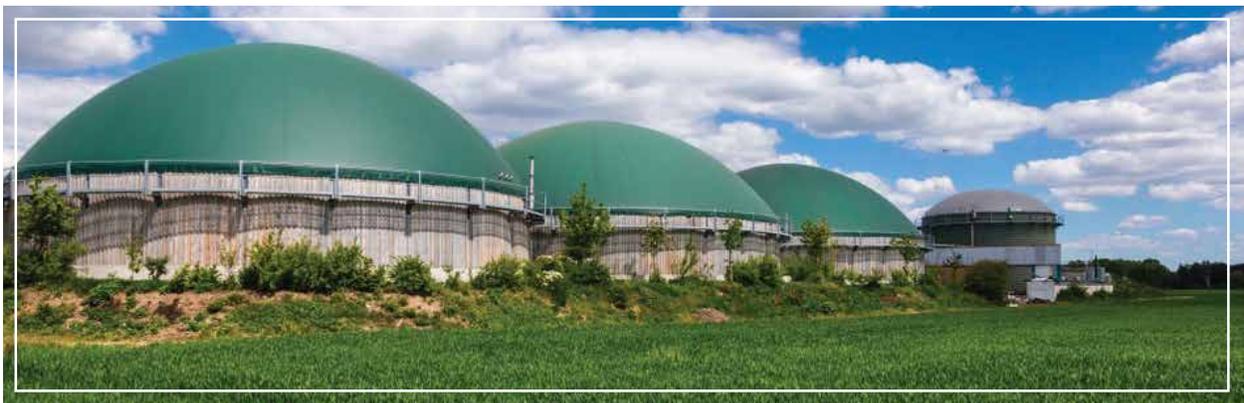
“No owner or operator may commence construction or modification of any stationary source, facility, major facility, or major modification without first obtaining a permit to construct from DEQ, unless the source is exempted.”

As such, this rule requires an evaluation of air permitting or exemption requirements prior to the commencement of construction of air quality emissions units. In the context of dairy digesters, those units include, but are not limited to, digesters, flares, thermal oxidizers, boilers, and biogas-powered internal combustion engines designed to produce electricity. If an owner/operator constructs or modifies air quality emissions units prior to obtaining a permit or exemption they may be subject to formal enforcement.

Furthermore, IDAPA 58.01.01.006.22, General Definitions, Commence Construction or Modification, states:

“In general, this means initiation of physical on-site construction activities on an emissions unit which are of a permanent nature. Such activities include, but are not limited to, installation of building supports and foundations, laying of underground pipework, and construction of permanent storage structures. With respect to a change in method of operation, this term refers to those on-site activities, other than preparatory activities, which mark the initiation of the change.”

Note, the act of purchasing and otherwise acquiring stationary source equipment that is of a “permanent nature” (e.g., a boiler or an IC engine) prior to obtaining a permit or exemption is strongly discouraged.



Similarly, acquisition of rented, leased, and/or otherwise repurposed equipment prior to obtaining a permit or exemption is also strongly discouraged.

Lastly, certain activities such as installation of an aerated process lagoon, which could conceivably be converted to a digester at a later time, may be permissible given the original intent of the feature is not related to an emissions unit. Conversely, if the original intent of the equipment or feature is related to an air emissions unit, preconstruction restrictions are applicable. Thus, for instance, installation of a concrete digester pit, even if the pit is not initially covered and charged, is not permissible since the feature is part of a dedicated emissions unit.

PROJECT CONSTRUCTION DO'S AND DON'TS:

In general, activities related to site preparation outside of work specifically pertinent to air emissions units is allowed. Air emissions units related to dairy biogas digester projects include digesters, flares, thermal oxidizers, boilers, and biogas-powered internal combustion engines designed to produce electricity. The following activities are allowable prior to the issuance of an air quality permit.

- » *Site prep*
- » *Excavation*
- » *Grading and gravel*
- » *Roadways and parking area development*
- » *Placement of temporary construction equipment*

The following activities are not allowed until a final air quality permit or exemption has been issued.

- » *Pouring of permanent foundations for air emissions units*
- » *Construction of buildings that will house or are related to air emission units and processes*
- » *Development of any existing processes into emission units*
- » *Operation of air emissions units for actual production*

PERMIT TO CONSTRUCT TIMELINES AND FEES:

Air permitting is an extensive process that may involve a public comment period.

A pre-application meeting with DEQ is highly recommended prior to submitting the application (see <https://www.deq.idaho.gov/permits/air-quality-permitting/> for more info). Upon receipt of a permit application, allow a minimum of 100 days for DEQ to review and issue a permit.

The permitting period increases to 150 days if a public comment period is requested.

The application fee is \$1,000 (see IDAPA 58.01.01.224, Permit to Construct Application Fee).

A separate processing fee ranging from \$1,000 to \$10,000 also applies. The applicable processing fee category is determined by summing the amount of increases of regulated pollutant emissions, then subtracting any respective decreases as identified in the permit to construct (see IDAPA 58.01.01.225, Permit to Construct Processing Fee).

Contacts: Darrin Pampaian, Permitting Supervisor;
Darrin.pampain@deq.idaho.gov (208-373-0587)
Emanuel Ziolkowski, Compliance Supervisor;
Emanuel.ziolkowski@deq.idaho.gov (208-373-0102)



CONGRESS TAKES UP SPENDING EXTENSION, DEBT LIMIT INCREASE LEGISLATION

CHARLIE GARRISON / IDAHO DAIRYMEN'S ASSOCIATION

The U.S. Senate and House of Representatives have passed a continuing resolution to fund the federal government agencies at last year's spending levels through February 18, 2022. This averts a shutdown since appropriations legislation for FY 2022, which started October 1st, has not been voted on yet.

In addition, the Senate, House and the White House have agreed on a bill to increase the nation's debt limit. This allows the government to continue borrowing money to cover deficit spending and avoids the risk of the U.S. defaulting on its financial obligations for at least a year.

What remains to be decided yet in end-of-year legislation is the President's "Build Back Better" human infrastructure bill. The estimated cost of that bill has been pared down from \$3.5 trillion earlier in the fall to \$1.7 trillion in the current proposal. A version of the bill passed the House in November as expected without support from any Republicans. One House Democrat voted "no" on the bill. With the Senate evenly split 50-50 between the two parties, all Democrats in that body must vote in favor of the bill to allow Vice President Harris to break the tie. At least two Democratic Senators have publicly said they do not support the bill as passed by the House so negotiations between those two, Senate Democratic leadership and the White House have been ongoing.

BUILD BACK BETTER AND BUDGET RECONCILIATION

Senate Democratic leaders are attempting to pass BBB through what is called "budget reconciliation." That once-per-fiscal-year procedure allows budget related legislation to pass the Senate with a simple majority rather than being subject to a filibuster which requires 60 votes to end.

The Build Back Better bill is the Biden administration's priority on addressing climate change this year and agriculture is expected to play a major role in reducing the amount of carbon in the atmosphere. The legislation that was drafted and passed by committees in the House of Representatives includes \$28.3 billion dollars in conservation,

renewable energy and greenhouse gas reduction incentives targeted to U.S. agriculture. That includes \$9 billion for the Environmental Quality Incentives Program (EQIP) aimed at reducing methane emissions and improving water quality. Dairies could benefit from funding for alternative manure management that can reduce greenhouse gas emissions and \$5 billion in incentives for planting cover crops that can help prevent soil erosion and remove carbon from the atmosphere. The incentives for cover crops would provide \$25/acre on up to 1,000 acres of farmland.

Agriculture, including IDA, was concerned about earlier drafts of the legislation that would have made changes to

“ THE PROGRAM FOR 2022 INCLUDES SOME SIGNIFICANT CHANGES. ”

provisions in the tax code that are important to farming operations. Efforts to educate members of Congress on the importance of maintaining estate tax exemption levels, keeping the stepped-up basis and not increasing capital gains tax rates appear to have paid off as those provisions were not included in the bill passed by the House.

Another potential downside to the BBB for the dairy industry is a provision that Canada has objected to. Incentives in BBB for electric vehicles would only apply to union made cars and trucks. Canada says that would be a violation of the terms of the U.S.-Mexico-Canada Agreement (USMCA). According to press reports, the Canadian government has announced that limiting U.S. access to the dairy market there is one of the retaliatory measures they are considering should the limitation on electric vehicle incentives become law.

It is unclear at this point whether the BBB legislation will be placed on the Senate floor for a vote prior to the Congress going on recess for the holidays.

IMMIGRATION REFORM

House and Senate Democratic leaders hope to include adjustment of status for many of the estimated 11 – 12 million people estimated to be currently in the country without proper documentation. A first proposal to immediately offer green cards to those individuals was rejected for inclusion on the budget reconciliation bill by the Senate parliamentarian who reasoned that adjusting the status of that many people was more policy related than budgetary. A second proposal to update the registry date to have been in the country to qualify for adjustment of status in legislation from 35 years ago was similarly rejected for inclusion in the bill. The parliamentarian has yet to issue a decision on the latest proposal to offer “advance parole” to people in the country without status. That proposal would provide two five-year periods of relief from deportation for qualified workers.

While the debate continues on the reconciliation bill, a potential Senate version of the House-passed Farm Workforce Modernization Act remains an option for

providing relief from the ongoing farm labor crisis. IDA has championed this legislation with the help of Congressman Mike Simpson and Senators Mike Crapo and Jim Risch. We very much appreciate all their efforts on this most difficult political issue.

BIPARTISAN INFRASTRUCTURE FRAMEWORK

The “hard infrastructure” bill to provide funds for improving roads, bridges, ports and airports passed the Senate back in August and then the House in November. It was signed into law by President Biden shortly after the House vote. IDA thanks both Senators Mike Crapo and Jim Risch for their support for this legislation that will help the industry move dairy products to markets both here in this country and around the world.

UPDATES TO DMC

The USDA has opened signup for calendar year 2022 for the Dairy Margin Coverage (DMC) program. The deadline for signup with your local Farm Service Agency (FSA) office is Friday, February 18th.

The DMC is written to benefit small and medium-size farms but all dairies can sign up for the program with up to 5 million pounds of annual milk production. In fact, many dairy owners signed up in 2019 for the five-year life of the current farm bill in order to get a reduced premium. Those dairy owners must still pay the \$100 annual administrative fee to continue the coverage.

The program for 2022 includes some significant changes. For example, the hay contribution to the feed cost calculation will now be based on 100% premium alfalfa hay rather than the current 50%. Also, producers under 5 million pounds of annual production who have increased their marketings since originally signing up for the program in 2014 can update their production history for DMC. Those who qualify must submit their production totals for 2019 and amend their contract with the USDA Farm Service Agency (FSA). The supplemental payments will be made for production in calendar years 2021, 2022 and 2023.

SUSTAINABLE AGRICULTURE SUMMIT

MICHELLE ROSSMAN / INNOVATION CENTER FOR U.S. DAIRY

The Idaho dairy industry has been front and center with industrywide sustainability efforts and events this year.

November was an especially busy month with the Sustainable Agriculture Summit taking place. This year's Summit focused on "Regeneration and Resilience," annually convenes the collective food and agriculture value chain to learn, develop and advance a shared vision for a sustainable and resilient U.S. food system.

Kelly Bengston, senior vice president and chief procurement officer at Starbucks, served as the Summit's keynote speaker and stressed how the coffee company values the contributions of farmers, including the nation's 31,000 dairy farm families. Bengston said dairy is featured in more than half of Starbucks' core beverage offerings.

Starbucks joined the U.S. Dairy Net Zero Initiative (NZI), collaborating with the industry on research, on-farm pilots and programs to make the adoption of sustainable practices and technologies more accessible and affordable to farms of all sizes. Bengston announced one of those partnerships will be with Alliance Dairy in Trenton, Fla. The goal is to apply and measure innovative technologies and regenerative farming practices that build an economically viable path to reduce greenhouse gas (GHG) emissions and improve water use efficiency and quality.

"It's exciting to see a company with the influence that Starbucks has partnering with a dairy farmer," said Idaho farmer John Brubaker, who attended the Summit. "Starbucks is going to the true source of the products that help fill their coffee cups, and this venture may offer new possibilities for dairymen on our sustainability journey."

GROUPS ATTEND SUSTAINABILITY ALLIANCE MEETING

The Fall Meeting of the Dairy Sustainability Alliance® followed the Sustainable Agriculture Summit on Nov. 19. The Alliance is a multi-stakeholder initiative of the farmer-founded Innovation Center for U.S. Dairy and includes 170 companies and organizations, including Dairy West, Idaho Dairymen's Association, Agropur, Darigold, Dairy Farmers of America, Glanbia, Idaho Milk Products, Lactalis American Group, Chobani and individual farmer representatives.

Alliance representatives exchange ideas, best practices and tackle shared challenges on issues affecting the industry to accelerate progress toward common sustainability goals.

The meeting also honored Dairy West's Curds + Kindness initiative as the 2021 Dairy Sustainability Awards the winner for "Outstanding Community Impact – Pandemic Response." The initiative received praise for its quick response to relieve COVID-19-related supply chain pressures and deliver dairy products to 500,000-plus families in communities across the region. The award was accepted by Dairy West's Marissa Watson and newly appointed Dairy Sustainability Alliance representative Mitch Hancock.

DAIRY SOIL AND WATER REGENERATION PROJECT

Good feed production practices can help offset a dairy farm's carbon footprint, but additional research is needed to determine the effectiveness of certain practices. Earlier this year, the Foundation for Food & Agriculture Research (FFAR) awarded a \$10 million grant in support of the Net Zero Initiative as the on-farm pathway to reaching the industry-wide 2050 environmental stewardship goals. The Dairy Soil and Water

Regeneration project will address research gaps in feed production and use of manure-based products as a crop nutrient source. Field research is now underway at the USDA Agricultural Research Service in Kimberly, Idaho to examine new manure-based products and compare the soil health impacts of these products in soils with and without previous manure history. The project will monitor changes in greenhouse gas emissions, soil carbon storage and soil health. Agricultural Research Service soil scientist Dr. April Leytem said, “the Dairy Soil and Water Regeneration project complements and adds value to other research initiatives conducted at the ARS Northwest Irrigation and Soils Research Laboratory in Kimberly.

In the spring, soil sampling on production dairy farms will take place in conjunction with The Soil Health Institute to create a database of soil carbon stocks and other soil health metrics under different soil health management systems to allow for evaluation/assessment of the soil health opportunities across five states, including Idaho, California, Texas, Wisconsin, and New York.

FARMER LEARNING COMMUNITY

To support dairymen’s efforts to understand the economic feasibility, practical implications, and potential for implementing practices that promote environmental sustainability, Dairy West, Idaho Dairymen’s Association, American Conservation Ag Movement and the Innovation Center for U.S. dairy established a Farmer Learning Community earlier this year. The initiative brings farmers and the sustainability community together to discuss the future of farming with the intention of bringing profitable, sustainability practices into the mainstream. The goal is to gather input, hear questions and provide information on practices and technologies that may be of interest and benefit. Four Idaho dairymen participated in the first tour to three farms, which demonstrated interseeding methods sponsored by The Nature Conservancy and a Biofiltro unit being piloted as a nutrient management solution. If you’d like to learn more or be part of the group, please contact Marissa Watson: mwatson@dairywest.com.



BASE PROGRAMS AND THE FUTURE OF MILK PRODUCTION/PROCUREMENT

ZACK BOWERS / EVER.AG

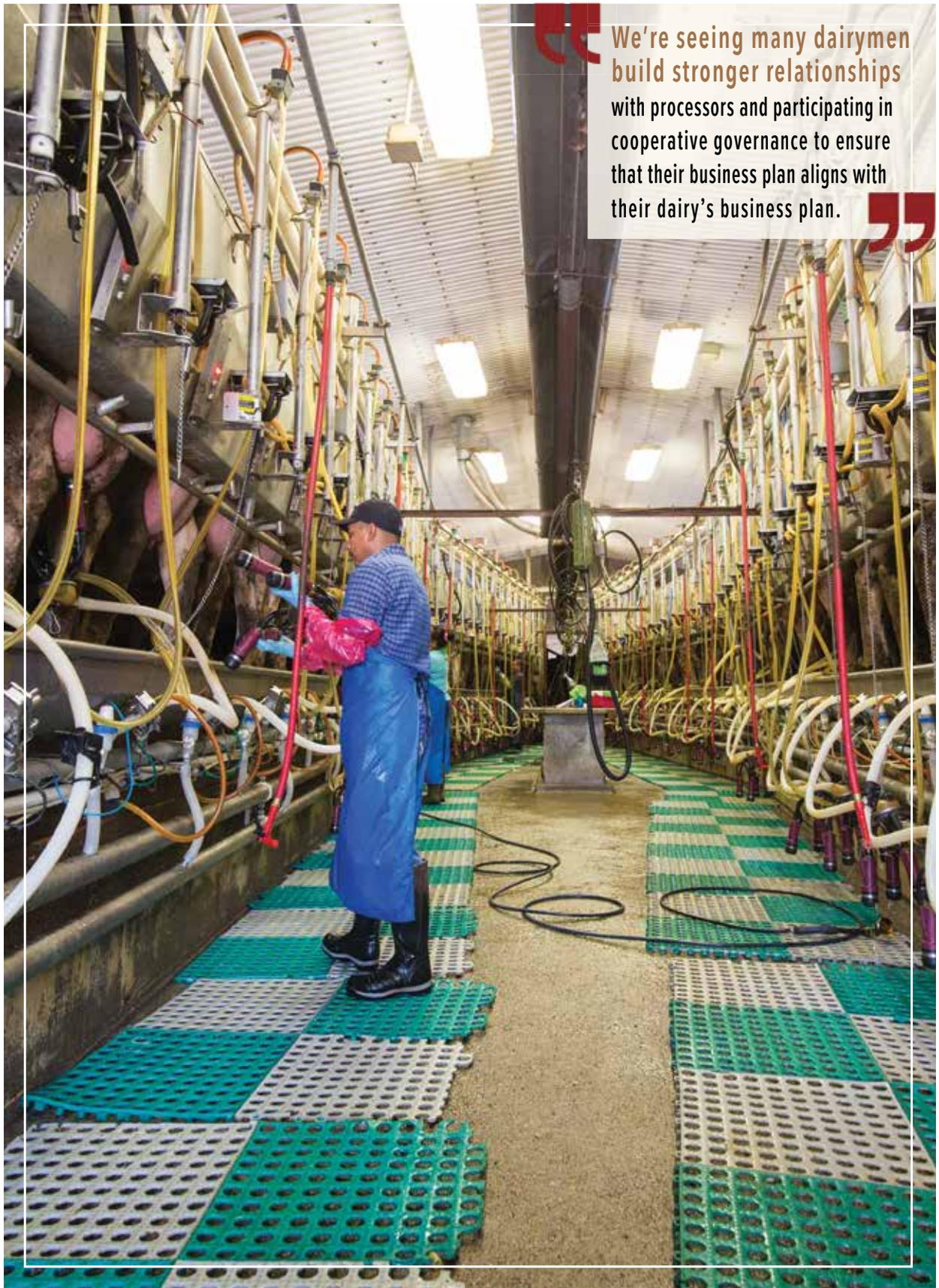
The Covid-19 crisis might be the straw that breaks the camel's back when it came to milk production and handlers' philosophy of "you make it, we'll take it." For years, many processors and cooperatives figured that one of the best ways to compete in milk procurement is to accept all milk from members and patrons, even if volumes exceeded their needs. Milk supplies didn't fill plant capacity, and handlers paid positive premiums over class. Demand didn't factor into the equation. However, 2020 output grew at a rampant pace while demand shuttered worldwide. As a result, many processors created and began to enforce programs limiting production to a "base" level and applying deductions to any milk over that predetermined base. Some of these caps have lifted, but many remain. Still others are rumored to be on the way.

By our estimates, about half of US milk is currently under some form of base program, and more output is expected to be capped toward year-end. However, these programs won't have much of an effect until 80% or more of production is under some form of cap. So, what does this mean for the future of milk production, milk procurement, and the relationship between the two? When we asked this question to ever.ag analyst Matt Gould, his response was, "We're already seeing a change of environment for dairies in those areas where base programs are in place -- no expansion without coordinating with your processor... Farmers will have to work harder at aligning their growth plans with also developing a market." We're seeing many dairymen build stronger relationships with processors and participating in cooperative governance to ensure that their business plan aligns with their dairy's business plan.

Keeping your edge requires doing more than just making more milk. How are you getting ahead of the curve to make sure your dairy and business plans align with the processors and end-users marketing your milk? How will you remain competitive? Everyone is tightening the belt (again). Where allowed by base programs, producers are making more components per hundredweight to increase revenue. We're helping others use futures, options, insurance and other risk management strategies to protect margins. It's important to be as proactive as possible. Give us a call to see where we might be able to help.

** The risk of loss trading commodity futures and options can be substantial. Investors should carefully consider the inherent risks in light of their financial condition. The information contained herein has been obtained from sources deemed to be reliable, however, no independent verification has been made. The information contained herein is strictly the opinion of its author and not necessarily of ever.ag and is intended to be a solicitation. Past performance is not indicative of future results.*





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PLANT, CULTIVATE, HARVEST: 3 KEYS TO A SUCCESSFUL FAMILY FARM TRANSITION

PART 2 OF A 3 PART SERIES

TYLER CARRINGER / EIDE BAILLY, LLP

Planning to transition the family farm starts years before you're ready to retire. As with farming itself, you want to ensure you have everything in place to support a good season and reap a bountiful harvest. In transition planning, this means lining up your financial statements, making determinations about the viability of the farm under the new ownership and ensuring the viability of your own retirement plan. You should also consider who you're transitioning the farm to and how and make timely adjustments, sales and gifts to support your goals. If you start early and work with professionals who understand the agricultural industry, you'll be better able to attain your goals for the transition and your retirement. These professionals can guide you on the timing, measures and methods that will optimize your outcomes. They'll make it seamless, helping you avoid risks and reap all the benefits. Here, we'll lay out the three essential components of transitioning the family farm, including pertinent details and options to consider along the way.

CULTIVATE: OPTIMIZE YOUR FAMILY FARM ESTATE PLAN

Estate and wealth planning are your means to nurture your goals for the transition. This planning clarifies the nuts and bolts of which specific options will optimize your financial outcomes and support your objectives as you approach that transition. It's best to work with a Wealth Transition Advisor who can help you make the most of your farm estate planning strategies. Our experienced Ag Producer advisors take a holistic approach to estate planning.

Our goals are to:

1. Preserve your wealth and minimize your taxes using both lifetime and death planning tools
2. Ensure the attainment of your personal goals and your family dynamics match your business exit objectives, whether one lives or dies
3. Coordinate your business succession planning wishes with your estate plan



ESSENTIAL CONSIDERATIONS AROUND FAMILY FARM ESTATE PLANNING INCLUDE:

The Current Estate Planning Environment

Currently, the Federal Gift Estate Tax Exemption for 2021 is \$11.7 million at an estate and gift tax rate of 40%. It's available for Gift, Estate and Generation Skipping Tax (GST). The 2021 Annual Exclusion is \$15,000 per person. The IRS will not claw back the difference, or bonus amount, between that higher exemption of \$11.7 million and the \$6 million in 2026.

Because of the coronavirus pandemic, our planning world is much different than what we've had in the past. The current environment involves:

1. Suppressed values of a number of marketable securities for some family-owned businesses
2. Historically low interest rates
3. A government deficit and massive federal bailout and consideration of how our government will pay for that deficit
4. Concerns over asset protection and access to funds
5. Future adjustments to estate tax exemption

With all of this in play, now is the time to plan and work with your advisors. Ensure your documents provide for portability and flexibility with a change in the exemption. If you intend to use the higher exemption, consider setting yourself up to act if it looks like something will change. You might set up a trust for transferring assets or be prepared to break out and gift real estate holdings.

PORTABILITY

Portability can make planning more complex, but it may be the right move for you and it's worth considering. With it, if you don't use your exemption on your death, your personal representative could file an estate tax return and elect to make your exemption portable to the surviving spouse.

1. That \$11.5 million won't be lost or adjusted at sunset or for inflation
2. Any gifts that a spouse makes in that time period must come from your exemption first
3. The exemption is only available to the spouse as long as they don't remarry



ESTABLISHED PLANS

Many mid-size estate plans may now be out of date. If your current planning technique is Credit Trust/Marital Trust or Family Trust/Marital Trust, consider a more flexible option that gives beneficiaries a chance to have a second step-up, like a Disclaimer Trust or Qualified Terminable Interest Property Trust (QTIP).

As you plan, don't neglect to run the numbers. We use a simple flow chart that factors for total assets, tax on the first death, how it passes on the first death and what the tax is on the second.

Charitable Giving – Charitable planning has many advantages for farmers, and there are several options available:

- » **CARES Act charitable deductions:** You can make a \$300 deduction beginning in 2020 even if you don't itemize.
- » **Charitable gift of farm commodities:** Donating farm commodities or raised livestock to charity and having the charity sell those assets may result in both an income tax savings and a self-employment tax savings because the charity doesn't pay tax.
- » **Charitable gift of farm machinery:** If you gift farm machinery to a Charitable Remainder Trust (CRT), the Trustee of the Trust sells the property and pays annuity to the grantor over a term of years or for life. Thus, cash flow in the trust is generated from the sale of the machinery, and the grantor is able to stretch out recapture over years instead of all in one year.
- » **Life Insurance:** Life insurance is an invaluable element of a well-rounded estate plan. You can use it for liquidity to pay estate taxes or debts, for the purchase of the farm property by the farming children, or for distribution to off-farm children. If you own the life insurance policy and control who benefits from it, it's includable in your estate for estate tax purposes.

If you have your life insurance policy owned in an Irrevocable Life Insurance Trust (ILIT), that policy is out of your estate. If you create a trust, and the trustee purchases the life insurance policy, it's not taxed on your estate tax return. You could give cash to the trust, so the trustee has the ability to purchase the payment and use your annual exclusions to cover those premium payments.

- » **Farmland Partnership:** Farmland partnerships work very well to maintain the successor's operation. Many times, to be a viable farm, the farmland must be available for the farming children to farm. You could put restrictions on that farmland in the partnership, giving a family member first right to farm. In a farmland partnership, farming children can operate it and non-farming children can benefit from it; for example, through land rented to the farm operation.

If you create the partnership, you can set the buy-sell provisions. This sets the tone to the family of what the parents' intentions are for the farmland. You could also have discounts with tenants and common property.



TRUSTS, LOANS AND REFINANCING

You might refinance your existing loans for lower interest rates or consider one of the following options:

- » *Inter-Family Loans*
- » *Spousal Lifetime Access Trust (SLAT)*
- » *Intentionally Defective Grantor Trust (IDGT)*
- » *Defined Value Clauses*

FARM VS. OFF-FARM CHILDREN

Navigating what and how to distribute to farming children versus non-farming children can be challenging. You must determine what is fair versus equal in terms of your heirs and your farm. These decisions are unique to your situation, but the right professional can help you make determinations from an unbiased perspective that satisfy all parties. For instance, you could distribute your life insurance to off-farm children.

IMPORTANCE OF PROACTIVE TRANSITION PLANNING

When planning for the future of your family farm, each stage of the transition process is important:

- » *Plant – Ensure You Have the Right Financial Resources*
- » *Cultivate – Optimize Your Family Farm Estate Plan*
- » *Harvest - Outline Your Farm Transition Plan*
- » *Defined Value Clauses*

Having the necessary plans in place and having essential conversations with your family and farm colleagues well in advance of your transition, along with having the right advisors on your team to help guide the transition, will assure peace of mind in the long run.

Let Eide Bailly help you with your planning and transition. Keep an eye out for part 3 of this article in the next publication.



WORKFORCE RESOURCES AVAILABLE THROUGH IDA

ELLISSA CLARK / IDAHO DAIRYMEN'S ASSOCIATION

As the year comes to a close, I thought it might be helpful to summarize the most popular resources IDA currently provides to dairymen in regard to worker training, safety, and recordkeeping.

If you have questions or are interested in any of the following resources, please contact Ellissa at (801) 821-1983 or ellissa@idahodairymens.org.

ON-FARM VIDEO TRAINING

The Idaho Dairymen's Association continues to offer free on-farm iPad training for dairy workers in English and Spanish. We come to your farm, facilitate the training, and provide documentation for your dairy's records. The video trainings currently available focus on the following topics:

- » *General Dairy Safety and Animal Handling*
- » *Maternity & Calf Care*
- » *Feeds & Feeding*
- » *Basic Chemical Safety*

TAILGATE TALKS

Every dairy in Idaho and Utah received a Tailgate Talk kit this year. Tailgate Talks are manager-led discussions that focus on safety hazards existing on dairy farms. Discussions are intended to last roughly 5-10 minutes. These kits include a manager script booklet, breakroom posters, and sign-in sheets in English and Spanish.

Currently, IDA is developing a Tailgate Talk manager script booklet to accompany the Maternity and Calf Care training video. The content of this booklet will specifically cover common hazards for those working with youngstock on dairies.

Digital PDFs of manager scripts and sign-in sheets are available at idahodairymens.org/tailgatetalks.

STANDARD OPERATING PROCEDURES TEMPLATE

IDA created a template to help dairymen meet the written requirements of FARM 4.0. This template prompts dairymen to insert information specific to their individual operations when necessary. Although completing this template still requires some time and attention, it seems to be one of the most efficient SOP options for dairymen.

EMPLOYEE HIRING CHECKLIST

An employee hiring checklist is now available! The list includes hiring essentials according to what is legally required, legally recommended, or highly recommend as best practice.

DAIRY SAFETY WALKTHROUGH

If dairymen are interested in knowing how they can improve facility safety or OSHA compliance, IDA is available to come to your farm and complete a safety walkthrough. This information is kept strictly confidential and is only shared with the dairy owner. If you are interested in completing a safety walkthrough on your own, we can send you a checklist that will guide you through the process.

As always, additional training, safety, & HR resources remain available through FARM's Workforce Development program: <https://nationaldairyfarm.com/producer-resources/worker-safety-human-resources>

I hope that the combination of these resources proves useful as you do your best to complete training and documentation requirements.



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<https://nationaldairyfarm.com/producer-resources/worker-safety-human-resources>



BOARD MEMBER SPOTLIGHT:

DEREK WHITESIDES



When 18-year-old Steve Whitesides married his wife Abby, he quickly realized he needed a job. He began milking cows on his neighbor's farm, and just over a year later, with the help of his father George, Steve laid claim to 10 cows of his own. Following that initial purchase, the barns at Whitesides Dairy grew exponentially as those 10 cows turned into 30, then 120, then 700, then 2,500.

Today, over 40 years later, the dairy has grown into an operation of 15,000 head, milking more than 6,500 cows. With 100 employees on site, Whitesides is home to decades of collective experience, but some of the staff proudly touts a more intimate history with the dairy than others.

"We grew up about 100 feet from the dairy barn, so we always had milk in the house," recalls Steve's son Derek. "We would just run over to the barn and grab milk for cereal and whoever had first dibs of the milk got all the cream. That was the best part. It was an ideal playground for a kid."

Witnessing the bootstrapped success of his father firsthand made an impression on Derek who now, as Steve's partner, has big ambitions for the future of his family's dairy and the industry as a whole.

"I want to grow what we have while continuing to thrive," Derek said. "The business we're running isn't small, so it's a big deal to keep it afloat. We know there are challenges, but those challenges allow us to experience opportunities, too. We have faith in the future."

In search of an opportunity to stretch beyond his comfort zone and create meaningful connections throughout the dairy industry, Derek applied to become a board member for the Idaho Dairyman's Association, where he's served for just under a year.

"I'm fairly young, so to sit on a board with the respect of the talented people around me is very humbling," he said. "To be part of an organization that focuses on maintaining strong relationships with other industries is

**WE GREW UP ABOUT
100 FEET FROM THE
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IN THE HOUSE.**

important. Those relationships are key to the successful future of the dairy industry."

Living in a state entrenched in agriculture, Derek said his neighbors are supportive of dairy, but he feels there's always room to resolve miscommunications and misconceptions that can potentially inhibit growth. Even tackling confusion around what it means to be an organic farm can help strengthen support throughout the state, he said.

"It can be scary to pull the trigger, to spend the money, to reach out and make the connections or start the conversation, but until we do, we're just at a standstill," Derek said. "Whether it's the future of our family dairy in Rupert or the industry as a whole, we can't know where we're going until we start moving, and I'm eager to help us keep moving."



USDA WILDLIFE SERVICES STARLING CONTROL PROGRAM

MEGAN SATTERWHITE / IDAHO DAIRYMEN'S ASSOCIATION

Lately as I drive the county side, I have noticed large flocks of birds covering the powerlines, flying in rippled patterns, and I am sure they are gathering on dairies too. The European starlings are a nuisance, costing livestock producers a significant amount of money by consuming and contaminating livestock feed, and transmitting diseases. They are an invasive non-native species and are not protected by any state or federal law. The USDA Wildlife Services has a starling control program for livestock and dairy producers to reduce the damage caused by these pests. The program is relatively

inexpensive and requires minimal paperwork. Once contacted, a representative from Wildlife Services will drive out to assess the situation, observing starling feeding habits to help determine where to bait. There are both lethal and non-lethal control measurements. The treatment will require 3-4 days of clear weather as moisture reduces treatment effectiveness. Relatively small amounts of bait are needed to treat an average sized dairy. The Wildlife Services can answer specific questions about all control options.

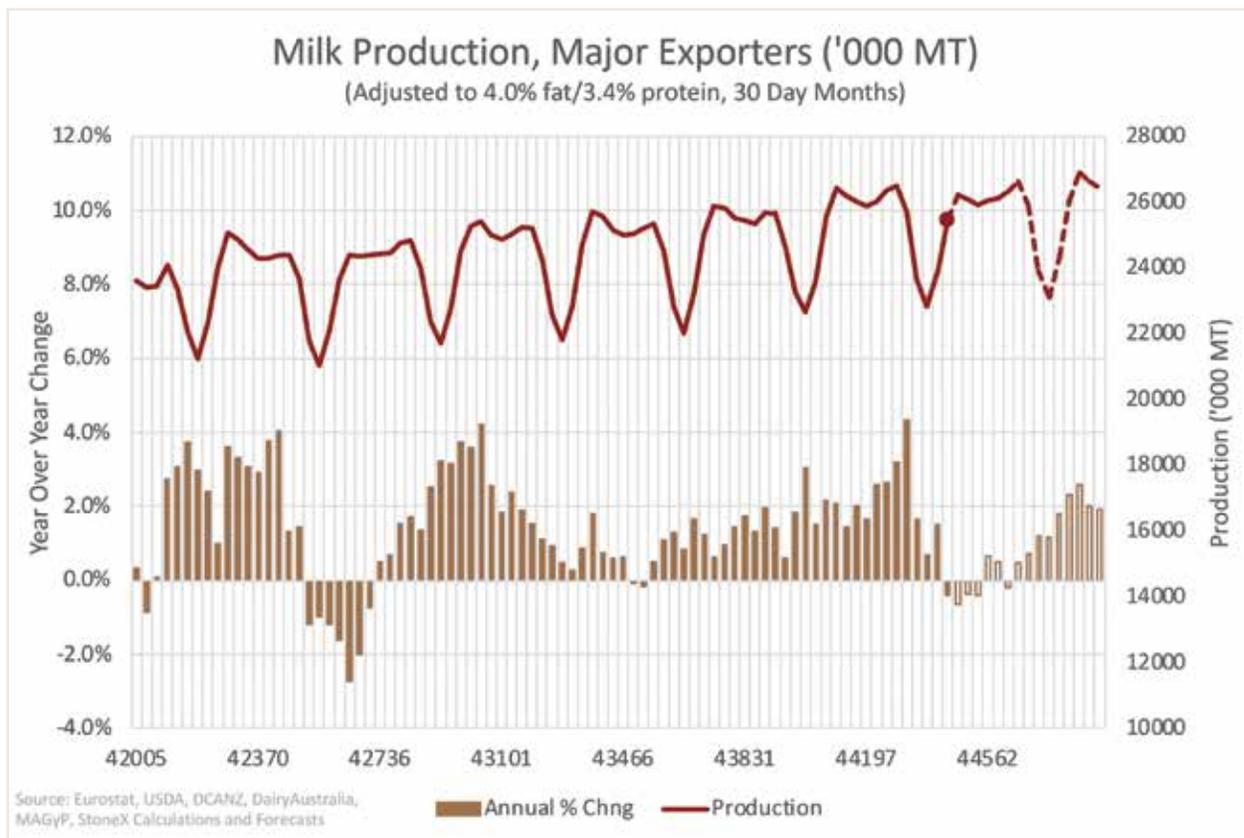


If these birds are impacting your business give USDA Wildlife Services a call to develop a treatment plan. In Eastern Idaho call Billy Conant - (208) 681-8783 or Western Idaho call Clayton Wetzstein - (208) 681-8756. Please feel free to reach out by phone - (208) 420-6795 or email megan@idahodairymens.org if you have additional questions.

GLOBAL BULLISHNESS WILL HELP ALLEVIATE PRESSURE FROM THE TIGHT MARGINS THAT DAIRY FARMERS HAVE BEEN FACING

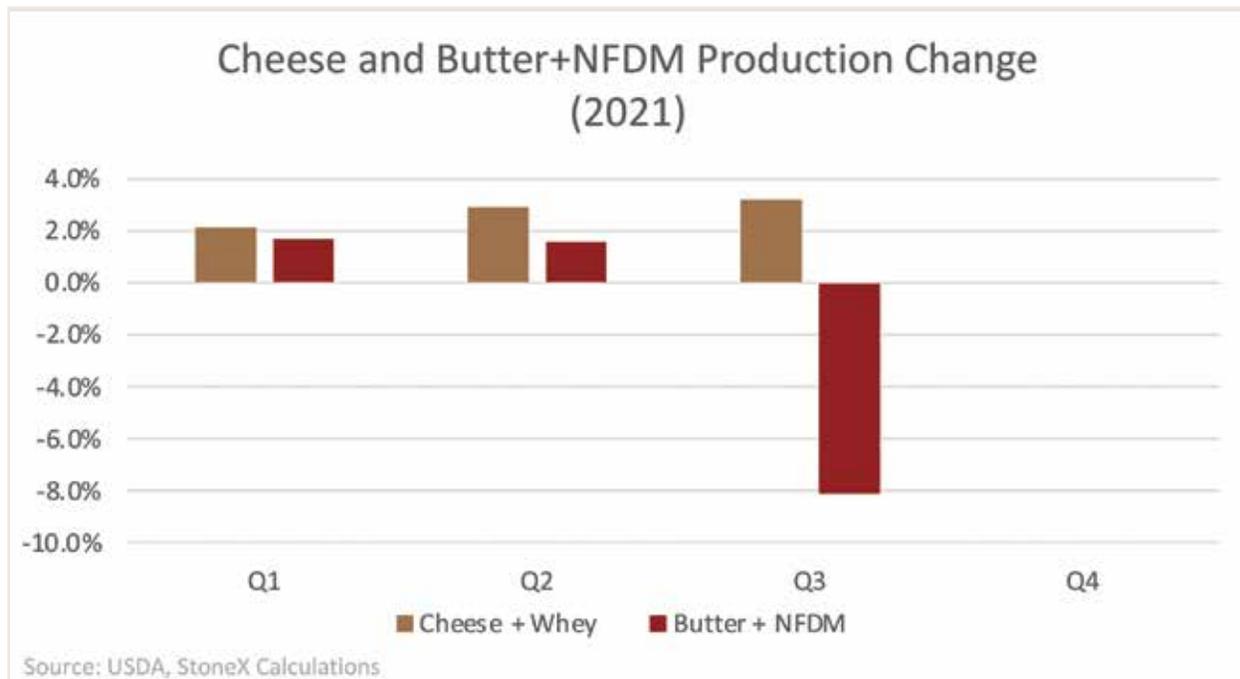
DUSTIN WINSTON / STONEX FINANCIAL INC.

It is no secret that recently dairy farmers have faced straining conditions between high feed costs and lackluster milk prices. Both global and domestic markets have shifted recently to provide some support to farmers that have experienced these conditions over the last few months. Tight global milk supply coupled with strong demand are supporting higher milk prices while U.S. feed costs have faded since reaching their peaks this summer.



Global supply has tightened with total milk production from major exporters experiencing a decline in year-over-year milk production levels for the first time in two and a half years. Argentina is the only country that is experiencing growth in milk production over last year's levels, but their share of global supply is the lowest and their export ability is facing extreme strain from logistics issues. Global demand has been strong, with total imports on a milk equivalent basis staying steady, but strained supply will limit the opportunity for large volume to be purchased therefore prices will likely climb until more supply becomes available.

Both Class III and IV prices have reacted favorably to the recent news with greater sentiment to Class IV products. The reason for this is centered around production. While cheese and whey production continue to be strong, butter and nonfat powder production has seen a significant decline in the last quarter.



Strong prices in the milk market should be favorable for dairy producers, especially considering the increased input costs that have been experienced this year. By our calculations the average cost per hundredweight of milk for a farm between 500-1,000 cows has gone up over \$3.00 this year. This is a result of not only increased feed costs, but labor and other inputs as well. This pressure of rising input costs has been likely felt by farms of all sizes, but we expect that higher milk prices should be here to stay for some time which should help alleviate some of the pressure. After all since the market rebound in October we have seen gross margins (milk price-feed costs) rise up significantly for Idaho farmers.

Please feel free to reach out to discuss risk management tools and our unique Market Intelligence: ProfitView, which is tailor-made specifically for dairy producers.

For a free trial go to: [StoneX Free MI Trial](#).

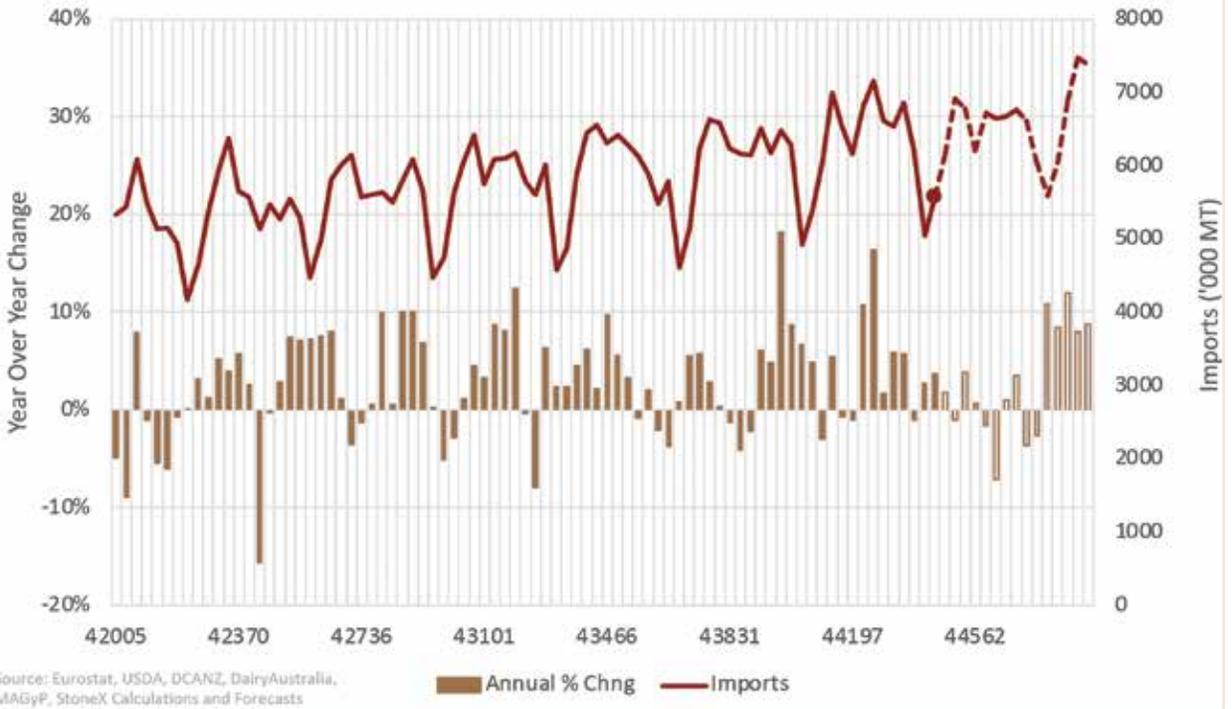
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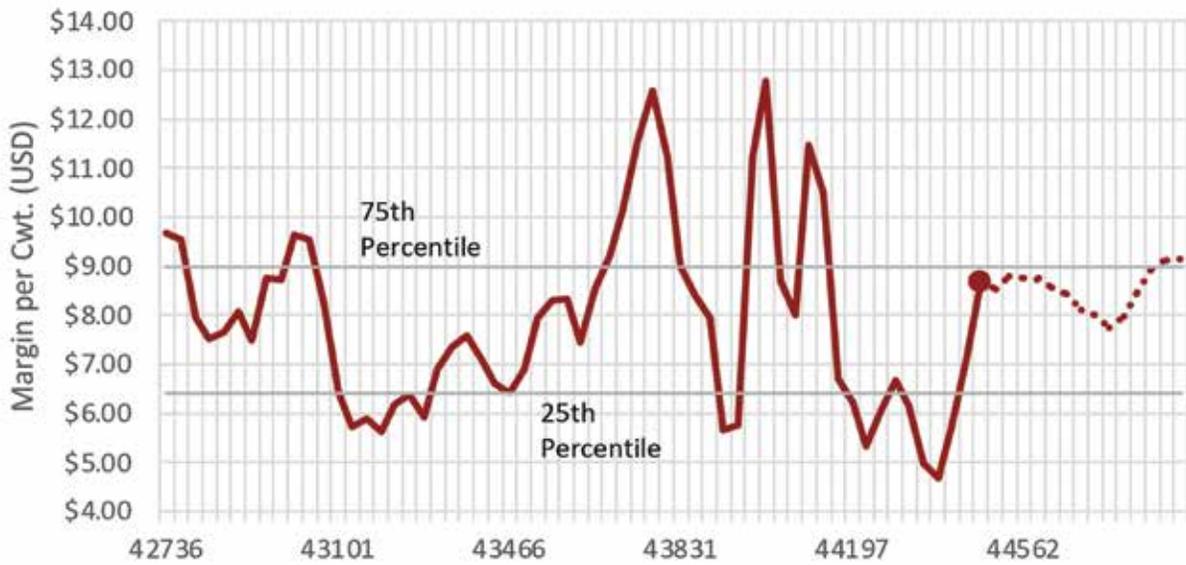


Global Milk Equivalent Imports ('000 MT)

(Adjusted to 4.0% fat/3.4% protein, 30 Day Months)



Idaho Milk Producer Margin (USD/cwt.)



DAIRY REVENUE PROTECTION A SOLUTION FOR FLUCTUATING MARKETS

TYSON BAKER / PAYNE WEST

There is no doubt we continue to live in uncertain times as the pandemic lingers and variants stir fluctuations in markets, government restrictions and consumer habits. Dairy farmers particularly are living in the unknown as milk futures teeter-totter around your operations' break-even point.

Dairy Revenue Protection (Dairy-RP), a subsidized federal crop insurance product that rolled out in 2018, has proven to be a lifeline for many dairy producers during these unpredictable times. Even before COVID hit, the American Farm Bureau Federation and Insurance Services and others recognized the need for revamped crop insurance for the dairy industry to help farmers weather volatile Chicago Mercantile Exchange futures and trade markets and changing consumer demands due in part by the proliferation of dairy-free milk alternatives.

When COVID restrictions closed schools and restaurants in 2020 causing drastic drops in Class III and IV milk prices, dairy farmers who had locked in futures through Dairy-RP had cushion to withstand the fall of the commodities market and a "locked-in" profit. Even when markets rose again as a result of government milk and cheese product purchasing, we witnessed that farmers who had utilized Dairy-RP to manage their risk ended the year stronger than those who did not.

As the USDA explains, Dairy-RP is offered by crop insurance agents in all 50 states and insures against unanticipated declines in quarterly revenue from milk sales in relation to a guaranteed coverage endorsement or multiple coverage endorsements. (The program does not cover the loss, destruction or death of dairy cattle, or any other loss or damage.) By deducting the premium from the reimbursement payment, Dairy-RP is an excellent

option for protecting thin profit margins and cash flow, especially when compared to hedging's fixed options. Unlike hedging, Dairy-RP has no locked-in ceiling, only a locked floor price.

Dairy-RP is available for purchase daily after the CME closes. Producers can elect the amount of milk they'd like to cover up to five quarters into the future, essentially protecting a floor price for their milk. Purchasing for the upcoming quarter closes two weeks before the current quarter ends, i.e., March 15, 2022, is the close date for Q2 2022 purchasing.

Volatility during the pandemic has no doubt demonstrated proof of concept of this program. We have seen several dairies with quarterly returns through the program that have made substantial differences to their bottom lines. For example, one Northwest dairy producer purchased a quarterly premium of \$11,000, locking in a floor price of \$17.25 per cwt in Class IV. When the market dipped to \$11.66 per cwt, the operation saw a \$370,000 return.

Payouts like this have helped many dairies we work with manage rising labor costs, increased costs for feed, chemicals and other inputs, as well as maintain their covenants and ratios with ag lenders.

We're all paying extra attention to the news and markets these days. As you see potential concerns, we advise calling your agent and discussing options. By working to understand your dairy's break-even point, production costs and debt load, a Dairy-RP strategy may be advised to protect your operation and livelihood.



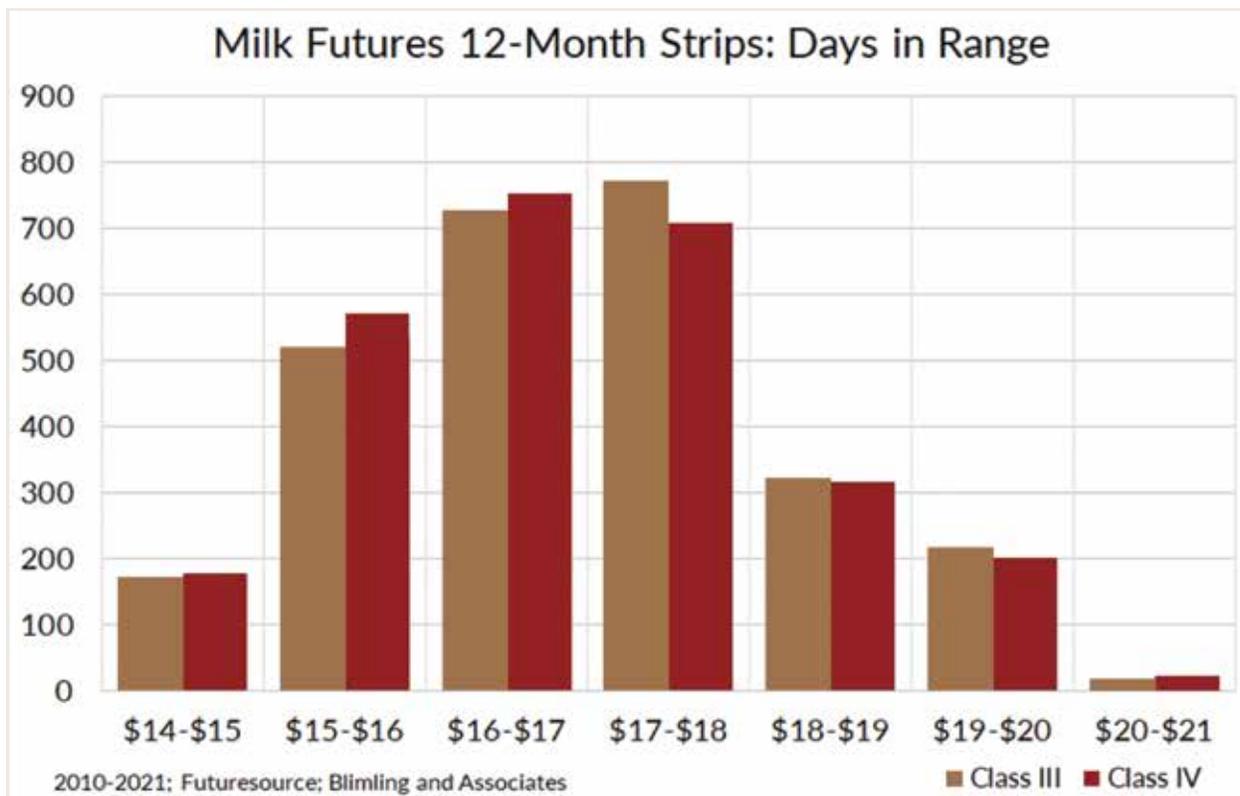
DON'T LET ELEVATED MILK PRICES PASS YOU BY

OWEN FEENSTRA / EVER.AG

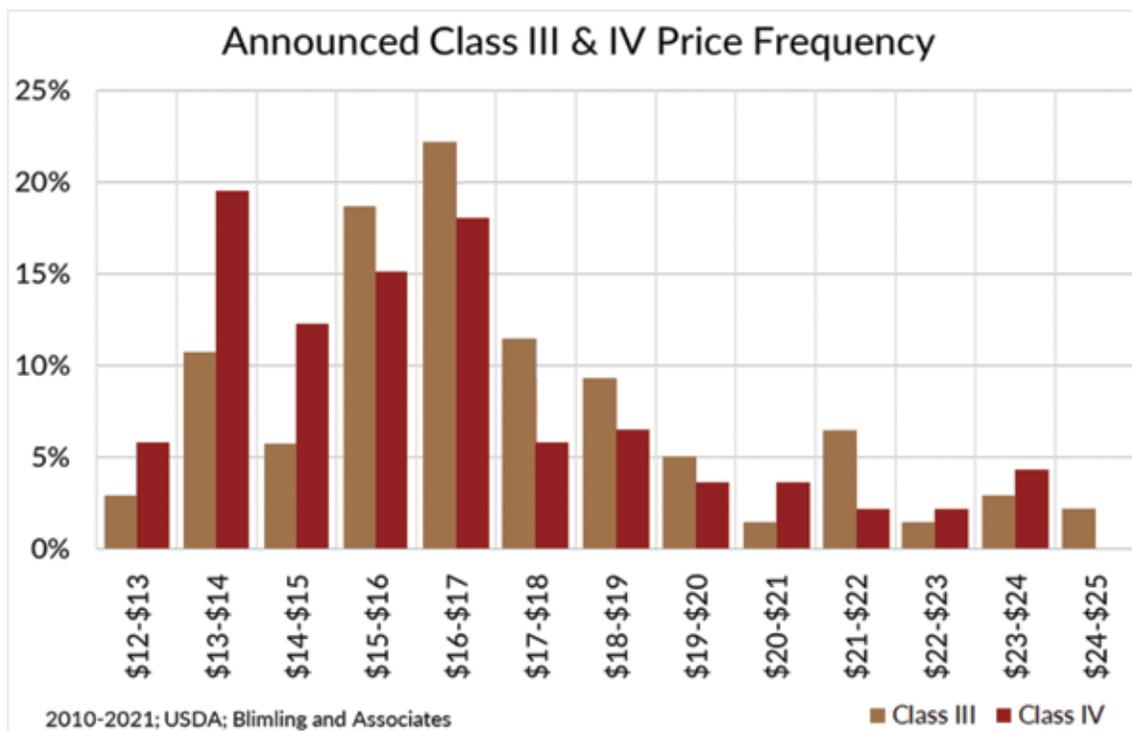
Finally, the stars have aligned. Dairy markets are at a point where your mailbox check will allow you to pay off some and put some away, maybe even replace that old skid loader. It's exciting to look at a futures curve with elevated prices after a long period of tough finances. But if we look back historically, we realize that higher prices are short-lived and often run out of gas before they make it to the mailbox.

What do the numbers say? Look at the chart below

showing 12-month milk futures strip pricing for 2010 – 2021. As of November 30, Class III futures for 2022 were trading at an average of \$18.75 per hundredweight, with Class IV at \$19.12. History says we don't often see 12-month forward futures trading in that range. Going back to 2010, the Class III 12-month forward strip has traded \$18 to \$19 only 9% of the time. For Class IV, futures have been between \$19 and \$20 about 7% of the time and above that range only 1% of the time.



How do announced prices typically land? When it comes to outcomes, from 2010 through 2021, actual announced Class III price has landed above \$19 per hundredweight only 19% of the time. Class IV results are similar: 16% of the time above \$19.



As dairymen and businessmen, we need to know our cost of production and take steps to protect our margins. We need to ask how our operation responds to “normal” prices under the \$17-18 range. Is that a level where we can comfortably pay down a line of credit and make a margin? And now that we’re in one of those rare times to secure higher prices, how do we milk it for all it’s worth?

Producers know what it feels like to wait for \$20 dollar milk. But that’s a price point experienced less than 15% of a time. From 2010 to present. And in today’s environment, a new pandemic variant or wave of COVID cases could crush demand and send milk prices back into “normal” territory.

Yes, inflation is real and the cost of dairy production is increasing. It seems reasonable to believe that milk prices will need to keep up with escalating input

costs. But as we experienced earlier this year, that doesn’t always happen right away. While costs at the farm rose, milk checks didn’t go up as fast. If you didn’t protect your margins, you felt the squeeze.

Knowing that many risks exist to your farm’s ledger – both costs and revenue – don’t let elevated milk prices pass you by. There are a plethora of risk management tools for producers to take advantage of, including the Dairy Revenue Protection (DRP), Livestock Gross Margin (LGM) and Dairy Margin Coverage (DMC) programs, as well as the use of futures and options. Many of these tools allow you to protect against low milk prices and leave you open to capturing higher returns, should the market make a run to the upside. The use of these tools can ensure your operation is profitable and stretch out elevated prices a little longer.

** The risk of loss trading commodity futures and options can be substantial. Investors should carefully consider the inherent risks in light of their financial condition. The information contained herein has been obtained from sources deemed to be reliable, however, no independent verification has been made. The information contained herein is strictly the opinion of its author and not necessarily of ever.ag and is intended to be a solicitation. Past performance is not indicative of future results. Owen Feenstra is a registered Associated Person with ever.ag,*

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JOHN RICHARDS JOINS SAWTOOTH LAW OFFICES WITH A NEW TWIN FALLS LOCATION

DAVID CLAIBORNE / SAWTOOTH LAW

Sawtooth Law Offices is pleased to announce that John Richards has joined the firm as an associate attorney. John is coming to the firm from the Governor's Office of Species Conservation where he served as legal counsel working on matters related to the Endangered Species Act and other natural resources issues. John earned his law degree from Lewis and Clark Law School in 2018 with a certificate in Natural Resources, Environmental, and Energy Law. Before law school, he earned his undergraduate degree in Political Economy from the College of Idaho in 2015.

John was raised on an Idaho ranch in Owyhee County where he developed a deep appreciation for agriculture and rural lifestyles. With his family running cattle on and adjacent to BLM land, John has particularly come to appreciate the incredibly important role that public lands management plays in Idaho's economy and way of life. When not in the office, John is busy working on his house in Caldwell, recreating in Idaho's great outdoors, and getting back out to his family's ranch to help out with the never-ending workload. John will assist the Boise and Twin Falls offices, where he hopes to be a valuable asset to agricultural clients and allied industries.

Sawtooth Law Offices is pleased to announce that it has relocated its Twin Falls office. Our new office is located at: 213 Canyon Crest Drive, Ste 200, Twin Falls, Id 83301.

The relocation expands our office space to better serve our clients throughout the Magic Valley. We remain within walking distance of other dairy centric business-like INTL FC Stone, Dairy Farmers of America, HUB Insurance and your Idaho Dairymen's Association. Our office building is shared with AgPROfessionals engineering firm. The Twin



John may be contacted at (208) 629-7447 or by email at John@sawtoothlaw.com. To contact or read more about all of the attorneys at Sawtooth Law Offices, please visit www.sawtoothlaw.com.

Falls office remains under the management of Evan T. Roth, who may be contacted at (208) 969-9585 or evan@sawtoothlaw.com.



2022 ELECTIONS

BOB NAEREBOUT / IDAHO DAIRYMEN'S ASSOCIATION

Our elections are just around the corner and this year with redistricting there will be numerous new candidates trying to convince you to vote for them. The most critical election in Idaho is the Primary, which is held in May, just 5 short months away. Why is that the most critical election? Since Idaho is so dominated by the Republican party it is during the Primary that determines who will be elected to office in most of our legislative districts. Yet in the Primaries less than 30 % of the voters in Idaho take the time to vote compared to 70%+ in the general election. In fact in the 2020 election almost half of those running for legislative districts in the November general election ran unopposed. So why does that matter? As we have seen in the recent disruptions in the state legislative sessions, not all elected officials, Republicans or Democrats, have the interest of

agriculture or business when it comes to evaluating their voting record.

To keep you informed and engaged about Idaho politics we have formed the Idaho Dairy Industry Political Action Committee. An effort of producers, processors and allied industry. What do we need you to do?

Read the information below – contact me with any questions at bnaerebout@gmail.com.

If you're not registered to vote, please do so. The Republican Primary is a closed primary – if you are a Republican you must register as a republican to have the right to vote in their primary.

Stay informed by joining the IDAHO DAIRY INDUSTRY PAC.



ABOUT IDI-PAC

The Idaho Dairy Industry PAC (IDI-PAC) was formed in 2020 to work with dairy producers, dairy processors, and allied industry to provide a strong, united voice to advance the political interests of the Idaho dairy industry.

THIS WILL BE ACCOMPLISHED BY:

UNBIASED INFORMATION

Providing the IDI-PAC membership with unbiased information to evaluate elected officials and candidates for state and local officials on positions they have taken that are critical to the interest of the Idaho dairy industry.

OPPOSITION OF CONTRARY BELIEFS

Opposing candidates for election to state and local political offices, as well as ballot measures and petition drives, whose philosophies are contrary to the interest of the Idaho dairy industry.

LEADERSHIP DEVELOPMENT

Providing leadership development for the dairy industry through service on committees and in state, county, and local leadership roles.

FINANCIAL SUPPORT

Financially supporting candidates for elected and appointed offices at both the state and local levels.

ELECTION EDUCATION

Election education at the primary and general elections for state and local offices.

LEADERSHIP DEVELOPMENT

Providing leadership development for the dairy industry through service on committees and in state, county, and local leadership roles.

WHAT WILL MEMBERSHIP IN IDI-PAC PROVIDE YOU?

- Weekly electronic updates on laws being considered during the Idaho legislative session
- Input to a broad audience on state political candidates you support or oppose
- Education and analysis on state and local office political candidates, and ballot initiatives

FUNDING GOALS

- \$15,000 Dairy Producers
- \$15,000 Dairy Processors
- \$15,000 Allied Industry

We anticipate equal funding from dairy producers, dairy processors, and allied industry. Each session is responsible for raising \$15,000 annually.

\$45,000 ANNUALLY

CURRENT MEMBERSHIP

OFFICERS

David Claiborne **President**
Bernie Teunissen **Vice President**
Pete Jones **Treasurer**
Bob Naerebout **Political Chair**

ALLIED INDUSTRY MEMBERS

Lance Fenton **Cooper Norman CPAs**
Tyler Carringer **Eide Bailly CPAs**
David Claiborne **Sawtooth Law**
Bob Naerebout **Western Dairy Business Solutions**

PROCESSOR MEMBERS

Daragh Maccabee **Idaho Milk Products**
Mike Ragsdale **Idaho Milk Products**
Russ De Kruyf **Glanbia Nutritionals**
Dan Coyne **Northwest Dairymen's Political Education Committee**

PRODUCERS

Winfield Anderson **Eastern Idaho**
Bettencourt Dairies / Rick Onaindia **Magic Valley**
Willie Bokma **Magic Valley**
Ed DeGroot **Treasure Valley**
Don Gaalswyk **Magic Valley**
Pete Jones **Magic Valley**
Arie Roeloffs **Magic Valley Snake River Dairymen's Assoc.**
Bernie Teunissen **Treasure Valley**
Kim Wolfley **Eastern Idaho**

IDAHO DAIRY INDUSTRY PAC, INC.

POLITICAL CONTRIBUTION FORM



Mail Contributions to:

Idaho Dairy Industry PAC, INC.

P.O. Box 7985, Boise, ID 83707

EIN: 84-5130685

or Deliver to IDA Offices, Bob Naerebout or David Claiborne

NAME: _____

ADDRESS: _____

CITY / STATE / ZIP CODE _____

EMAIL: _____

CONTRIBUTION AMOUNT:

\$ _____

SUGGESTED CONTRIBUTION:

- Processor - \$5,000
- Allied Industry - \$2,500
- Producer over 5,000 Cows - \$500
- Producer with 1,000 to 5,000 Cows - \$250
- Producer less than 1,000 Cows - \$100



NAME: _____

ADDRESS: _____

CITY / STATE / ZIP CODE _____

EMAIL: _____

CONTRIBUTION AMOUNT:

\$ _____

SUGGESTED CONTRIBUTION:

- Processor - \$5,000
- Allied Industry - \$2,500
- Producer over 5,000 Cows - \$500
- Producer with 1,000 to 5,000 Cows - \$250
- Producer less than 1,000 Cows - \$100



195 River Vista Place Ste 308
Twin Falls, Idaho 83301

UPCOMING EVENTS

JANUARY 12 - FOOD PRODUCER ALL STAR BANQUET | **BOISE**

JANUARY 13 - TREASURE VALLEY DISTRICT MEETING | **BOISE**

JANUARY 20 - MAGIC VALLEY DISTRICT MEETING | **TWIN FALLS**

FEBRUARY 9 - EASTERN IDAHO DISTRICT MEETING | **IDAHO FALLS**

FEBRUARY 10 - EASTERN IDAHO DISTRICT MEETING | **PRESTON**

FEBRUARY 15 - MAGIC VALLEY DISTRICT MEETING | **BURLEY**

FEBRUARY 21 - 22 - IDAHO AG SUMMIT | **BOISE**

MARCH 16 - IDA LEGISLATIVE BANQUET | **BOISE**

MARCH 16 & 17 - IDA / IDEAL / DAIRY WEST BOARD MEETING | **BOISE**

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Arie Roeloffs Vice President (Wendell, ID)
Ted Vander Schaaf Secretary/Treasurer (Kuna, ID)
Allan Swainston (Preston, ID)
Christopher Stevenson (Jerome, ID)
Kim Wolfley (Blackfoot, ID)
Willie Bokma (Twin Falls, ID)
Rudi DeWinkle (Melba, ID)
Don Taber (Shoshone, ID)
Kim Korn (Terreton, ID)
Lynn Keetch (Montpelier, ID)
Ed DeGroot (Mountain Home, ID)
Derek Whitesides (Rupert, ID)
Pete Doornenbal (Caldwell, ID)
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Deb Easterday Reeves (Buhl, ID)
Kim Korn (Terreton, ID)
Karianne Fallow CEO

