

# STRAIGHT ROWS

Volume 26, Issue 1 | Fall 2021

## Infrastructure, stepped up basis top news

August marked passage in the Senate of the largest infrastructure bill in the nation's history. The bipartisan bill centered on investments across the U.S. to improve physical infrastructure, increase broadband connectivity and more. Total funding comes to \$1.2 trillion over eight years when combining new spending on top of existing baseline spending.

Measures to improve nationwide transportation comprised just over half of the total amount of new spending in the package. Such investments are a necessity, says Brett Neibling, a Highland, Kansas, farmer who represents District I on the Kansas Soybean Association board of directors.

He describes day-to-day situations where his ability to operate is hindered by failing infrastructure in his area. Just this summer, he says grain ended up sitting on a railway for an extended amount of time because it was held up by work that needed done. Closed bridges and roadways are an unnecessary obstacle but something dealt with often in rural America.

Poor physical infrastructure is not the only barrier to timely operations for Neibling. Harvest this fall was held up for 10 days when the technology in his grain bin system was out from broadband connectivity issues.

"Rural operations are really at an economic disadvantage

without broadband access," he says. "We need to invest in infrastructure."

Critics of the bill cite overspending on top of the national debt in their opposition. Mike Steenhoek, executive director for the Soy Transportation Coalition frames the package as an investment that "allocates resources today for value tomorrow and beyond." He says investments in transportation create assets that provide value to Americans for years to come.

Following the infrastructure bill, focus shifted to tax proposals in the reconciliation package. Early in the process, there were concerns that potential changes to the tax code would significantly harm family farm operations. The idea of eliminating or even altering stepped up basis on capital gains taxes or 1031 like-kind exchanges raised alarm for many farmers.

"I'm concerned about Congress coming after stepped up basis," Neibling says. "It really can hurt generational farms."

His multigenerational family farm is making plans for a transition now as Neibling's grandfather is in his 90s. Farmer wealth is tied to the ground, he says, and that is hard to pass on without stepped up basis.

Capital gains taxes are dependent on assets and are calculated by subtracting basis from the sale price of an asset – land or agricultural equipment, for example. According to American

Soybean Association economist Scott Gerlt, stepped up basis "provides a reset for the basis during intergenerational transfers." It only allows taxes to be imposed on gains during an individual's ownership, not on gains prior to that individual's ownership.

According to a Texas A&M Agriculture and Food Policy Center analysis, the average capital gains tax in Kansas, if stepped up basis were eliminated with a \$1 million exemption, would equal \$590,450. Heirs face a massive deferred tax burden without the protection of resetting basis upon transfer after death.

Andy Winsor, ASA director from Grantville, Kansas, says it could force land to be sold because there would not be sufficient cash to pay the tax amount. It is not only a financial issue, Winsor says, but there is an added emotional aspect. Many farmers have ties to their land, whether they have owned it for a long time or it has been in the family for decades. Selling it off to afford a capital gains tax could be devastating.

While such a proposal has been left out of legislation so far, groups such as ASA continue to monitor the bill as it navigates through Congress.

"I believe that Congress has heard what organizations are saying on this issue," Winsor says. "It's just a matter of continuing to share the message."



## Fall is here; harvest is upon us

Greetings from North Central Kansas! As I write this, the business (and busy-ness) of fall is in full swing! This has always been my favorite time of year because we see the work of the past months finally come to fruition.

The beauty of the Kansas landscape is unmatched, and as the combines roll into the field, I'm reminded how lucky we are to be involved in the work of caring for the land and producing food, fiber and fuel for the world.

Despite all the great things about this season, it can also be a time of overwhelming stress. There never seems to be enough daylight or sets of hands to accomplish everything, and that often means long hours, skipped meals and lost sleep. Even without those challenges, farming is a dangerous business, and we all know families that have been impacted by a farming accident. I pray that each of you will take the time to care for yourselves and those around you and go the extra mile to stay safe and well this fall.

Part of staying well is managing stress and being aware of your mental health. I know there has been a lot more discussion about this lately, but I don't

think it can be said enough. This is a stressful lifestyle - so many things are out of our control, but if you or someone you love is struggling, please reach out.

From an organizational standpoint, the KSA Staff and Board continue to monitor developing policy issues and will be discussing several items at our November meeting. If you have questions or concerns, feel free to reach out to your area representative or myself. You can reach me at [lukeandteresa@gmail.com](mailto:lukeandteresa@gmail.com), and I look forward to hearing about the things that are important to you.

Wishing you a safe and abundant harvest!

-Teresa



### Volume 26, Issue 1 | Fall 2021

## STRAIGHT ROWS

is published quarterly (spring, summer, fall and winter) by the

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# Sustainability covers a lot of ground; key in policy

Sustainability is ever present in agriculture. Emphasis continues to build on the subject as it becomes the focal point of many policies and organizational projects – think Conservation Reserve Program (CRP) acres, environmental quality incentives and the American Soybean Association's new Sustainability and Conservation website space.

## Advocacy at ASA

According to ASA's Director of Government Affairs, Ariel Wiegard, there is a sustainability component in many of the ASA issue areas – biodiesel and infrastructure, trade and regulated crop protection and biotechnology products.

"Sustainability is part of all of our policy areas," she says. "We may not talk about it every day in every issue area, but it is a part of every issue area."

The Conservation and Precision Agriculture Advocacy Team, vice-chaired by Kansan Charles Atkinson, spearheads much of the discussion on the topic. He describes the advocacy team as a "catch-all," saying that they are busy throughout the year looking at policies related to sustainability, food and technology. The team exists to advise and guide ASA's policies in topics that fall under their purview.

"The goal is to help ASA to be better, stronger advocates for all soybean growers in the country," Wiegard says. "All of our advocacy teams funnel information back to ASA because we can't talk to every grower individually."

Conversely, ASA serves as a resource for all soybean growers in the U.S. to understand the issues at hand. In the spring

of 2021, ASA created a website space dedicated to sustainability. The page, housed at <https://soygrowers.com/key-issues-initiatives/key-issues/sustainability/>, features details on federal conservation programs, resolutions determined by ASA regarding conservation and information about on-farm practices considered to be sustainable.

## Conservation in Kansas

Agronomist and Certified Crop Advisor Jeremy Olson, who currently serves on the Kansas Soybean Association board of directors, believes that Kansas is on the right track when it comes to conserving resources. From his professional point of view, Kansas has moved to largely no-till systems, and many operations are implementing cover crop systems and revamping drainage systems.

Atkinson agrees. "Kansas has done a great job with conservation."

Both agree that further progress can still be made. Olson says there could be more technical knowledge shared with farmers, a task he takes on as a CCA.

"It's my job as a certified agronomist to educate my peers, whether that be with soil fertility and nutrients or with irrigation and conserving water," Olson explains.

Atkinson looks to ways that farmers in Kansas can level up the progress already being made, "Is it a possibility to bring cover crops into the system, maybe further reduce tillage?"

He also points to opportunities with fertilizer management and weed and pest control. Managing fertilizer doesn't mean cutting yourself short, Atkin-

son says, but rather being more proactive and being more precise in applying the product. Input prices trending upward could drive some toward more efficient practices.

Overall, conservation is a joint effort involving landowners and tenants, neighbors, crop advisors and legislators, Olson says. It is important to conserve the land and nutrients to be available for future generations.

## Federal Incentives to Switch

Dating back decades, funding has been made available to farmers through various federal programs that incentivize landowners to implement conservation strategies on agricultural land.

Such government programs play an active role in sustainability, Olson asserts, adding that maintaining soil to keep water on the farm requires water flowing in the right direction, the right soil practices in place, and organic matter on the surface – all those factors work together to make a farm profitable.

"If a farmer takes on 100% of the cost themselves, it can be costly," he says. "One of the main goals of sustainability is for farmers to be profitable and economical."

Atkinson believes there are definitely opportunities if the government gets involved, saying that when an incentive is available it can encourage someone to adopt a conservation approach to farming. However, he also cautions that the programs should not act as a giveaway.

"I've always felt when a person is accepted into a program, if they have a little skin in the

*Continues on next page.*

## Sustainability, cont.

game themselves, they are going to be better managers, and they are going to take care of things better.”

The farm bills passed in Congress direct the funding available for conservation programs. Wiegard explains that following the 2018 farm bill, funding for the working lands programs, like the Environmental Quality Incentives Program (EQIP), increases over time and funding for easement programs, such as CRP, drop off over time.

“I think our growers would probably generally agree that is a good trend for soybean growers,” Wiegard says. “We want the money going into working lands to help farmers acquire precision agriculture equipment, to improve soil health, reduce erosion and help with things like integrated pest

management.”

She states that programs like the Conservation Stewardship Program (CSP) and EQIP were much better coordinated in the 2018 farm bill. She adds that Congress tweaked guidance to link practices better so conservation practices work in “bundles” that apply across multiple programs. Essentially, if a farmer enters one program but also wants to work in the other one, he or she won’t have to learn a whole new system of practices – it’s seamless.

Looking ahead, ASA is gearing up for the 2023 farm bill. The association has coordinated education sessions for advocacy teams and plans to send a survey to all soybean growers in the U.S. as well as host listening sessions to receive feedback.

Wiegard says, “We want to set a baseline of understanding to make sure that everybody on our advocacy team knows where we are coming out of the 2018 farm bill, so we can wrap our heads around what we want to see for conservation and precision agriculture in the 2023 farm bill.”

One area of the bill of particular interest to ASA is reviewing the breakdown of spending for conservation initiatives versus farm programs and safety nets.

“We’re going to be talking about funding levels throughout the farm bill,” Wiegard says. “We will need to balance out our priorities around soil health, water use, greenhouse gases and sequestration.”

Wiegard emphasizes that ASA works under the direction of what action growers request.



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# Complexities of the Carbon Market: do you opt in?

Simply put, carbon markets provide an incentive to conserve carbon. Farmers can receive compensation for sequestering carbon in the soil, or industry may pay a price for releasing carbon into the atmosphere. Digging deeper, carbon markets are a complex system that has not yet been fully developed.

Currently, carbon markets live in the private sector. Individual companies – Bayer, Indigo Ag, Corteva and others – have created their own carbon buying-and-selling programs with unique rules and sign producers and industry up to participate.

Variance within contracts created by these carbon brokers is common. While farmers have a choice in which terms to follow, the contracts may be difficult to navigate, and skipping the fine print could lock farmers into

contractual obligations they can't meet.

Charles Atkinson, American Soybean Association director, points to this as a concern with this model and has been working alongside his peers at ASA to push for a uniform market.

"We want to make sure everybody is on the same page and the system is backed by science," He says, adding that some organizations are starting research to determine which soil management systems conserve and store the most carbon.

Another concern shared by Atkinson and many others is that early adopters of conservation practices are ineligible for many incentive programs. The opportunities are built to entice the late majority to start implementing sustainable practices.

"Some early adopters are not able to participate in these markets since they have already done a great job of conserving carbon," he says.

Atkinson emphasizes the importance of establishing guidelines that reach across the board, creating a network of technical service providers that can sign off on standards being met and making the availability of programs fair for all.

The idea of carbon markets is relatively new. Just this year, ASA added a statement to their resolutions that the organization supports voluntary public and private sector carbon markets so long as they are developed with proper science and insight from farmers.

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## Yield, value contests open; online entries accepted

New harvest season, new yield contest. The Kansas Soybean Association is calling all soybean farmers in Kansas to enter their competitive soybean crop into the Kansas Soybean Yield Contest by December 1.

“Last year’s contest saw several 100-bushel-plus yields as well as a new statewide record,” contest committee member Gail Kueser says. “We want to see those results again in the 2021 contest and invite every soybean farmer in the state to participate.”

Aside from recognition for high-yielding soybeans, participants are eligible for monetary awards. The Kansas Soybean Commission sponsors a prize for the top three finishers in each district as well as an additional \$1,000 for the overall dryland and irrigated winners and any who top the 114.3 bushel-per-acre record. The amounts per district are that first place receives \$300, second will earn \$200, and third will receive \$100.

Districts are determined by region, tillage method and irrigation status, with a total of 18 districts in consideration. No-till on the Plains supplies additional awards in the no-till categories. Farmers may enter multiple categories but only one entry per field.

Eligible fields must con-

sist of at least five contiguous acres as verified by the Farm Service Agency, GPS printout or manual measurement. A non-relative witness, either Kansas State Research and Extension personnel or a specified designee, must be present at harvest and should ensure that the combine grain hopper is empty prior to harvest. Official elevator-scale tickets with moisture percentage and foreign matter included must accompany entries to be considered.

The statewide Kansas Soybean Value Contest that analyzes protein, oil and other soybean qualities is also open for entries. Entrants submit 20-ounce samples, which are evaluated by Ag Processing, Inc. to determine the value. Monetary awards are also given to the three highest-value entries. Farmers may enter both the yield and value contests.

Results of the contests are to be shared January 12, 2022, at the Kansas Soybean Expo during the luncheon portion of the event.

A full guide of contest rules and regulations is available at [kansassoybeans.org/contests](http://kansassoybeans.org/contests), as well as a newly-available online entry form. Questions may be directed to the Kansas Soybean office by phone at 877-KS-SOY-BEAN (877-577-6923) or to local KSRE offices.

## KSA, KSC joint work benefits growers

The Kansas Soybean Association and Kansas Soybean Commission are two distinct organizations that work together in the best interest of soybean farmers in the state.

All soybean farmers pay the checkoff at the first point of purchase, in the amount of one-half of one percent of the full market price. This allocation funds development of international soybean markets, boosts soybean use in industrial spaces and studies management practices for growing soybeans.

Paying the checkoff does not make an individual an automatic member of the association; annual dues must be remitted to the organization to become a member. Membership dues are vital in representing soybean growers on legislative and regulatory issues that impact operations.

The differences in the organizations are not always easy to explain, says Roger Draeger, who represents Cherokee County on the KSA board.

From Draeger’s perspective, “The association lobbies for programs that benefit operations, and the checkoff pays for programs to market the crop.”

When discussing with others the value of KSA membership versus solely paying into the checkoff, Draeger usually asks if the grower has received assistance from any government programs in poor crop years. He then explains that the association advocates for those programs while the checkoff cannot.

Some programs in Kansas, such as Emerging Leaders Academy and the Kansas Soybean Expo, are shared projects with both groups contributing time and resources to make them successful.

Draeger chairs the Commission Projects committee for KSA, which is tasked with maintaining knowledge of KSC operations and keeps the organizations on track to achieve the same goals.

Questions about how KSA and KSC work together for you may be directed to the Kansas Soybean office.





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## A love for learning about agricultural policies

I joined the Kansas Soybean Association Board of Directors in Jan. 2021 to fulfill my responsibility as the Corteva Young Leader delegate from Kansas. The Young Leader position on the board encompasses a three-year term. KSA is important because it furthers the interests of U.S. soybean farmers and gives us a voice. Since the KSA board members are farmers, these policy issues are personal. Those producers who choose to be involved are actively trying to improve farming policies, and that is fundamental to having successes in our operations.

I grew up in Overland Park, Kansas, and didn't have much interaction with agriculture. No one in my close family was in-

involved in agriculture. My biggest exposure to crops came from my grandmother's neighbor who had a sweet corn patch that we would pick corn from. I attended Kansas State University to study Family Studies and Human Services with an emphasis in early childhood development, and earned a minor in Women's Studies. K-State is where I met my husband, Austin – we were both freshmen in the same biology class. Following graduation, I taught preschool in Topeka up until our oldest son, Caleb, now 10, was born; and I then became a stay-at-home mom. We also have sons Jackson, 6, and Simon, 5.

We returned to the farm in June 2015 to operate Heinco,

Inc. with Austin's family. That prompted me to start learning more about farming. I first became acquainted with Kansas Soybean through the Emerging Leaders Academy when I participated in their fifth class. I enjoy advocating for agriculture and researching different policies that are happening to see how they impact farmers. I continue to be a stay-at-home mom for our full-time farming family, and I provide support to Austin on the farm in various ways. I am also a substitute teacher, am homeschooling Caleb and I coach the Hiawatha swim team and have coached some soccer. We attend Topeka Bible Church.

## Heinigers share Young Leader Phase I experience

*Written by Austin Heiniger*

Kendall and I were excited to attend our long-delayed Corteva Young Leader training in Vancouver, WA. We met with tremendous rising stars in agriculture and learned about the issues facing the soybean industry today.

The backdrop of the Pacific Northwest was fitting, as so many soybeans travel this area on the way to their export destinations. We were treated to a narrated infrastructure tour along the Willamette and Columbia Rivers, including the largest grain export terminal in the Pacific Northwest, United Grain's 80-million-bushel facility in the Port of Vancouver.

In the classroom, we received updates from the American Soybean Association, United Soybean Board, and U.S. Soybean Export Council leadership along with fascinating policy and economic presentations.

The training was geared around communication strategies, whether it be with policy makers, consumers, or other stakeholders in the food supply chain.

The trip to Vancouver was a tremendous opportunity to network with farmers from all over the country who share our passion to advocate for agriculture.

We would strongly encourage anyone who is passionate about agriculture and the food system to become engaged in Kansas Soybean Association activities.



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Are Enlist E3 soybean varieties more prone to leaf cupping due to heat or drought stress, applications of glufosinate, glyphosate and ammonium sulfate (AMS), Group 15 herbicides, Clopyralid herbicide, or Enlist herbicide? Thorough study and support by multiple university weed scientists over multiple years has resulted in no data

supporting these speculations. The Enlist™ weed control system and Enlist E3® soybeans have been tested since 2010 at multiple spray rates in multiple growth stages and environments and showed no symptoms of leaf cupping in any environment. However, non-dicamba-tolerant soybeans, including E3 soybeans, are extremely sensitive to dicamba and can express leaf cupping when exposed to extremely minute levels of dicamba.

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## Board updates by-laws

The Kansas Soybean Association board of directors met July 17 in Topeka. Most notably, the board revised the KSA by-laws to clarify language regarding how a meeting may be conducted. The finalized revision stands that meetings are to occur in person but that at discretion of the executive committee, members may attend virtually, if necessary.

Reports were shared by Charles Atkinson regarding American Soybean Association activities, Bob Haselwood regarding Kansas Soybean Commission and National Biodiesel Board updates, Sarah Lancaster, Ph.D., regarding Kansas State University happenings.

Committees gathered to discuss action items for KSA to consider. The membership committee discussed ways to deliver members' seed vouchers direct to the seed dealer. The Yield Contest committee proposed rule changes regarding eligible harvest witnesses, set to take effect for the 2021 contests.

The directors next meet Nov. 19, 2021, in Topeka.

## Expo returns in 2022

Comedy, crop market talk and valuable research conversation are coming your way with the 2022 Kansas Soybean Expo. The free event scheduled for January 12 follows a two-year hiatus after cancellation of the planned 2021 gathering.

The Expo planning committee hopes to fill the Capitol Plaza Hotel in Topeka with individuals looking for an opportunity to talk with peers and hear where soybean production is headed.

Comedian Larry Weaver keynotes the event with additional presentations from Darrell Holiday of Country Futures Inc. and Ed Anderson of the North Central Soybean Research Program. Lunch is provided for all attendees, and award winners from the 2021 Kansas Soybean Yield and Value Contests are also to be announced.

Expo falls in conjunction with the Topeka Farm Show, which takes place next door in the Stormont Vail Events Center January 11-13. Stay tuned for further announcements about Expo and when registration opens by checking out [kansassoybeans.org/expo](https://kansassoybeans.org/expo).



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# STRAIGHT ROWS



Volume 26, Issue 1 | Fall 2021

The voice and advocate for soybean-farmer-members

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## Calendar of Industry Events

Nov. 9-11	Americas Expo, Bogota
Nov. 10-13	USMEF Strategic Planning Conference, Carlsbad, California
Nov. 15-19	World Aquaculture 2021, Merida, Mexico
Nov. 15-17	National Biodiesel Board Meeting, Washington D.C.
Nov. 16-19	Corteva Young Leader Phase 2, Johnston, Iowa
Nov. 17-18	Agri Biz Expo, Wichita
Nov. 19	Kansas Soybean Association Board Meeting, Topeka
Nov. 30-Dec. 3	Corteva Young Leader Class of 2022 Phase I, Johnston, IA
Dec. 2-4	Kansas Soybean Commission Board Meeting, Manhattan
Dec. 2-4	Wichita Farm and Ranch Expo, Wichita
Dec. 5	Soy Aquaculture Alliance Board Meeting, St. Charles, Missouri
Dec. 6-9	United Soybean Board Meeting, St. Louis, Missouri
Dec. 7-8	No-till on the Plains Board Meeting, TBD
Dec. 12-14	Soy Transportation Coalition Annual Meeting, Charleston, South Carolina
Dec. 13-16	USAPEEC Winter Meeting, Washington D.C.
Jan. 12, 2022	Kansas Soybean Expo, Topeka

## SAVE THE DATE

### Wichita Farm and Ranch Show

★ DEC. 2-4, 2021

Kansas Star Casino Arena  
Mulvane, Kansas

### Topeka Farm Show

★ JAN. 11-13, 2022

Stormont Vail Events Center  
Topeka, Kansas

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