MICHIGAN SUGAR COMPANY • WINTER-SPRING 2018 • VOLUME 32, ISSUE 1

# 

# GETTING TO THE ROOT OF OUR CROPS: Maintaining the Health and Quality of Our Soil



#### **ALSO IN THIS ISSUE:**

FEDERAL TAX BILL IMPACTS FARM COOPERATIVES FACTORY UPDATES: CHANGES AND IMPROVEMENTS 2017 HIGH SUGAR PRODUCERS AND YOUTH PROJECT AWARDS COMMUNITY CORNER: MEET ROB CLARK



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# **NEWSBEET**

MICHIGAN SUGAR COMPANY • WINTER-SPRING 2018 • VOLUME 32, ISSUE 1







# **WEWSBEET**

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# CONTENTS

Root of the Business

Ag View Washington Update

#### RESEARCH

THE OTHER LEAFSPOT: ALTERNARIA LEAFSPOT	1
SOIL HEALTH, NEMATODES AND SUGARBEETS	4

5

#### FINANCIAL PLANNING

New rederal lax bill neipt	u
for Farmer Cooperatives	

GET TO KNOW YOUR BOARD Bill Meylan	18
AGRONOMY UPDATE Why We Grow Cover Crops	20
GROWING THE BUSINESS New Liquid Feed Factory	22
FACTORY UPDATES The latest news from Bay City, Caro, Croswell and Sebewaing	24
GROWER RECOGNITION High Sugar Producer Awards	26
YOUTH PROGRAMS Youth Project Updates/Awards A Sweet Saginaw Township Teen	28 29
COMMUNITY CORNER My Kind of Place	30

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# **ROOT** OF THE BUSINESS

by Mark Flegenheimer, President and Chief Executive Officer

# **TIME FOR A CHECKUP?**

All of us know we should get an annual physical, but no one likes to go to the doctor to get poked and prodded, and having bloodwork done is no fun. Also, people do not like to hear what the doctor has to say — exercise more, lose a few pounds, watch your cholesterol. But all of us know going to the doctor and getting a regular checkup is a good thing to do for our short- and long-term health.

Growers should treat their fields' soil health similarly to their personal health, having soil samples taken and analyzed on a regular basis. Once the results are back, they should consult with an unbiased expert to develop a program to increase their soil's health.

In this issue of *The Newsbeet*, various practices to enhance soil health are reviewed. If shareholders have questions or are looking for suggestions on what they should do to make improvements, they should contact their Field Consultant. Our Ag team wants to help growers maximize their returns from sugarbeets. Working together to enhance soil health is a great place to start.

This spring, as growers head to the fields, be reassured that the sugar market is much healthier than it has been over the last few years. The US government worked closely with the domestic industry to prescribe the right medicine to the long-standing trade dispute with Mexico. Since the new suspension agreement was signed and put in place the market has improved markedly. These stronger prices, combined with a good quality crop will allow the Co-op to make "healthy" payments to growers in 2018/19.

Have a healthy and prosperous 2018 crop.

All of us know going to the doctor and getting a regular checkup is a good thing to do for our short- and longterm health.

Growers should treat their fields' soil health similarly to their personal health. Growers should have soil samples taken and analyzed on a regular basis.

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# WHEN EVERYTHING IS POSSIBLE

When health is maintained, and you can adapt, it is much easier to believe in the good and not let fear dictate your actions. You can see prosperity and success instead of failure and disappointment. Health is the key ingredient that allows you to adapt, survive and prosper when everything is possible.

by James Ruhlman, Executive Vice President

As we turn the page to the next chapter of our company's 112-year history, let us be reminded that everything is possible. Many times, when we see or hear that phrase, we think it means that everything good is possible, but really, "everything" means that everything good is possible and so is the seemingly bad.

During the past 100 years, we have experienced the entire spectrum of "everything." We have felt the thrill of victory, and the agony of defeat. We have seen severe devastation and incredible abundance we never thought was achievable. We know that everything is possible because we have lived it.

The past two years for the Michigan sugar industry have been nothing short of unpredictable. Drastic fluctuations in weather have affected crop development and storage, an unstable sugar market has inflicted financial stress and heavy disease pressure has created a dynamic that has made us change the way we care for a crop. Will this year be different? Will we again reach a 30-ton per acre Company average? Will sugars hold at 18 percent? What is in store for "the everything" in 2018?

When everything is possible, how do we prepare? I think the first part of the answer is to stay healthy, and the only way to consistently manage health is for it to become a lifestyle. We all know that when we do not care for ourselves, we become more at risk for sickness and disease. We also know when we become depleted through poor nutrition, it can take a very long time to recover. We know that regularity in the way we manage our well-being is critical to optimize our full potential. In order to cope with the ebbs and flows in life, we need to stay physically, emotionally and mentally sound. That means nurturing ourselves is mandatory — to survive the tough times and take advantage of the good times. The same thing applies to soil and crops. When you look at many of our top-producing

shareholders, their soil health management program is indeed a lifestyle. Their practices are unwavering and they consciously and carefully replenish soil nutrients through proper crop rotation, cover crops, manure and lime. Nutrient depletion is rare, and yields are consistently high. They are more apt to survive the extreme forces that are presented by Mother Nature and crop production reaches full potential when ideal growing conditions are dealt.

The second answer to preparing for "the everything" is having the ability to adapt. There are so many unknowns. Will our crop be short or long? Will we need to start harvest early or begin late? Will weather allow permanent piling in October or November? Will we again see a hard frost on Nov. 9? Will we need to leave beets in the ground if yields are too high? When everything is possible, we know we must change our course depending on what comes our way. Putting ourselves in a position to adjust to changing conditions allows for better planning of "the everything."

There are times when outside powers are so brutally strong that your health weakens. In the case of soil and crops, it may mean a devastating flood or an unforeseen disease, and in the case of physical health, it may be a severe illness. Sometimes it takes a chemical or a medicine to help regain your strength. In other cases, time is the answer. Sometimes, you just have to wait for another day or another year to get healthy again.

When health is maintained, and you can adapt, it is much easier to believe in the good and not let fear dictate your actions. When you are healthy, your thought processes are clearer, and your decisions are made in terms of the future and not the past. You can see prosperity and success instead of failure and disappointment. Your attitude is filled with optimism and hope versus panic and desperation. Health is the key ingredient that allows you to adapt, survive and prosper when everything is possible.



# National and State Faming and State by VanDriessche, Director of Government Relations

The politically tumultuous year of 2017, which brought with it a significant number of retirements and resignations, is behind us and we are hopeful that 2018 will bring with it a more positive legislative environment.

#### **THE FUTURE OF FARMING**

#### THE 2018 FARM BILL

The budget reconciliation will again play a major role in the farm bill debate and the timeliness of getting the 2018 Farm Bill passed. As it was in the last debate, overhauling the Supplemental Nutrition Assistance Program (SNAP) and cutting crop insurance costs will prove to be controversial and difficult to resolve. House Agriculture Committee Chairman Mike Conaway is pushing for a floor vote as early as possible in in 2018. To allow interested parties to follow the Farm Bill process and stay updated, Chairman Conaway has made available an online source that can be accessed at agriculture.house.gov/farmbill.

With the possibility of a Farm Bill vote in the first half of 2018, sugar industry representatives from both the beet and cane sectors held an industry meeting at the end of November. The purpose of the meeting was to critique the current policy's impact on both sectors and discuss possible options to enhance sugar policy in the 2018 Farm Bill. No formal decisions were made at the meeting and the beet sector suggested that a follow up meeting be held in early 2018.

#### TAX REFORM LEGISLATION

The key concern for agricultural cooperatives in the proposed tax reform package is the elimination of the Domestic Production Activities Deduction also known as Section 199 which had been allowed and used by cooperatives since its implementation in 2010. Section 199 allowed for a benefit of a pass-through deduction from a cooperative to members that provided an offset to income tax liability. It was thought by the drafters of the proposed tax reform package that new benefits allowed in the package would make up for the loss of Section 199. As a result of extensive analysis performed by experienced agricultural accountants, it was evident that the additional benefits did not provide an adequate fix to the loss of Section 199. The analysis was submitted to key legislators on the Ways and Means and Finance committees and a last minute "fix," known as Section 199A, was then inserted into the tax reform package just prior to President Donald Trump signing the Tax Reform and Jobs Act. Unfortunately, Section 199A also found opposition — this time by non-cooperative grain dealers who claimed cooperative grain facilities were being provided a tax advantage that would result in a loss of business to the non-cooperative grain facilities. As of March, the Senate was working on changes to fix Section 199A that would address the concerns of parties on both sides of the issue.

#### SUGAR INDUSTRY AND THE CONSUMER

**NATIONAL BIOENGINEERED FOOD DISCLOSURE REGULATIONS** The American Sugarbeet Growers Association (ASGA) took the lead but worked closely with other commodity groups and the USDA in developing proposed implementation language for the food disclosure rules. At the request of USDA, the ASGA also developed models for testing the presence of bioengineered substances in bioengineered foods. After developing the models, the ASGA requested a 5 percent disclosure threshold and that disclosure only be required for foods that contain bioengineered substances (i.e., not for sugar and other refined ingredients). A proposed rule is expected to be released early this year with a 60-day comment period. The law requires USDA to finalize regulations by July 28.

#### TAXES ON SUGAR SWEETENED DRINKS

In *The Newsbeet, Summer 2017* edition, it was mentioned that efforts to pass soda and sweetener tax legislation at a local level continues to gain momentum. To date, seven municipal or county jurisdictions across the U.S. have adopted excise taxes to reduce the consumption of sugarsweetened beverages, but no such taxes have been passed at the state or federal level. We are happy to report that in October, Michigan Governor Rick Snyder signed HB4999, the Food/Drink Tax Pre-Emption Bill, that prevents local municipalities in Michigan from enacting a food and beverage tax. Michigan Sugar Company was a major supporter of the legislation and worked closely with a coalition lead by the Michigan Beverage Association throughout the legislative process and final passage of the bill.





**Ray VanDriessche**, Michigan Sugar Company's Director of Government Relations, is a third-generation farmer in mid-Michigan. He often travels to Lansing and Washington, D.C., to follow and advise on political activity that will affect agriculture in Michigan.

# Policies Impact Processing

#### **GROWER INVOLVEMENT IN WASHINGTON**

#### **ANNUAL CAPITOL HILL VISITS**

Grower representatives from Michigan Sugar Company will be making more than 35 office visits to legislators or their staffers on Capitol Hill the first week of March. The Hill visits allow us to educate legislators on the importance of maintaining and or improving the sugar provisions in the upcoming 2018 Farm Bill, as well as push back on misinformation and attacks by the Sugar Users Coalition.

#### **MSCG PAC**

Contributions to the Michigan Sugar Company Growers PAC by growers and eligible employees provide the opportunity for your industry representatives to attend numerous fundraising functions, creating an avenue to build relationships and allow for one-on-one visits with House and Senate members and staffers while in Washington, D.C., for Hill visits.

**"NOTHING AS** 

#### 2018 MSCG PAC FIREWORKS RECEPTION

The 2017 MSCG PAC Fireworks Reception held on the reception deck of the Uptown office building was a fun filled evening with beautiful weather, great food and lots of fun had by all who attended. If you are eligible to attend, we encourage you to take the opportunity to join us this year for the Fireworks Reception on July 7.

as watching that last load of sugarbeets leave the field. Knowing we started with a seed, tended, nurtured and helped it meet its full potential-- from seed to abundance.

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**Rita Herford** Gentner-Bischer Farms Minden City, MI

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# **ALTERNARIA LEAFSPOT**

**ABOVE** Whole plant symptoms of Alternaria leafspot.

by Daniel Bublitz, MSU Master's Student, and Dr. Linda Hanson, USDA-ARS

For several years now, foliar diseases have been a major issue for sugarbeet growers in Michigan. Cercospora leafspot, in particular, has been responsible for major decreases in yield and sugar, as well as increasing input costs by necessitating fungicide applications. It is important for growers to remember, though, that while Cercospora leafspot (CLS) is the primary foliar disease of beets in Michigan, it is not the only one. Phoma, Ramularia, Bacterial, and Alternaria leafspots all can be found in Michigan beet fields. While these other leafspots generally do not cause economic damage to the crop, they have the ability to do so if the variety and weather so conspire. In particular, Alternaria leafspot (Alt), caused by at least two species of fungi in the genus Alternaria, has been increasing in prevalence and severity throughout the region to the point where we are beginning to see economic losses because of it. Like CLS, Alt inflicts yield and sugar losses by damaging the leaves, and if infection is severe, it can cause defoliation. Even though Alt looks similar to CLS and some of the other foliar diseases, it is a unique disease. The symptoms, weather condition, spread and management strategies for Alt are different from CLS. Due to these differences, it is important for growers to be aware of Alternaria leafspot, to be able to distinguish it from the other foliar pathogens and to have a management strategy in place should the need arise.

For the most effective management, proper identification of the disease is critical. In the case of Alt, it is most commonly confused with CLS, so differentiating between the two is extremely important. For Alt, the primary symptoms are oval or irregularly shaped leaf lesions. These lesions generally range in size from 1/8-inch to 1/2-inch across and usually are not stopped by leaf veins. If the infection is severe enough, the lesions will run together, encompassing large areas of the leaf. When a lesion first develops it usually is a light tan or grey color, sometimes darkening as the lesion matures, taking on a brown or black color. A darker brown border is frequently present around the primary spot. During periods of high humidity, spores will be produced on the lesion surface, especially on the underside of the leaf. Spores of Alternaria spp. are black or brown to greenish brown in color and have a round or club-like shape. The spores of the common species form in chains, and when observed under a microscope or hand lens, bear a similar appearance to a chain of beads. When spore production is heavy enough, individual spore chains might not be visible, and patches of or even entire lesions may take on a black, velvety appearance.

In contrast to Alt, CLS lesions are generally circular and are usually smaller, most commonly 1/4-inch or less in diameter. CLS lesions are often stopped by leaf veins. Their color also is slightly different, remaining a lighter tan in the center throughout the life of the lesion, and having a red or brown border. The best way to differentiate between these two diseases, however, is by looking for pseudostromata within the lesions. Pseudostromata are fungal structures that can be observed easily with a hand lens as black spots in the center of CLS lesions. Cercospora leafspot is the only foliar disease of sugarbeets in Michigan to produce these pseudostromata, so they are diagnostic for this disease. Another excellent way to differentiate between them is to examine their spores. Cercospora beticola will produce silver clusters of needle-like spores, in sharp contrast to the black chains of rounded spores produced by Alternaria spp.

In the event that the diagnostic features are unclear, a quick and easy method to induce spore production is available. Simply take a leaf with lesions, place it in a closed plastic bag with a moist, not soaked, paper towel and leave it on the counter overnight. Within one to two days spores should be present for identification. If no spores form and the lesions increase in size, it is probably bacterial leafspot. When diagnosing a foliar disease, particularly Alt, it is important to select a leaf that is still alive rather than one that is completely or

#### CONTINUED ON NEXT PAGE

# **RESEARCH** UPDATE







#### ABOVE, TOP TO BOTTOM

- 38x chains of Alternaria spp. spores
- 20x Alternaria lesion
- 55x Cercospora beticola spores
- 25x CLS lesion (pseudostromata indicated by arrow)

#### **ALTERNARIA LEAFSPOT**

Circular to oval or irregular shape	Circular shape unless stopped by a vein
1/8-inch to 1/2-inch wide	Generally less than 1/4-inch wide
Not stopped by leaf veins	Commonly stopped by leaf veins
Light tan or gray at first, then dark brown or black when older	Tan center, red or brown border
No pseudostromata	Pseudostromata present
Black to brown chains of spores	Silver, needle-like spores
Ideal temperature: 60 to 75 degrees F, but can grow outside of this range	Ideal temperature: 75 to 90 degrees F, but can grow outside of this range
Wider temperature range	

almost dead. Unlike C. beticola, Alternaria spp. are very good saprophytes, which means they can live on and consume dead tissue just as easily as living tissue. So, if you find a dead leaf with Alternaria spp., it is entirely possible that the leaf was killed by another pathogen or even an abiotic stress such as drought and Alternaria spp. came in later to feed on the already dead leaf. This secondary infection could potentially lead to a misdiagnosis of the factor that is truly responsible for causing economic damage in the field. Since proper diagnosis is important for managing these diseases, if you are unsure about which disease or diseases are present in your field, be sure to contact your local field consultant.

As is typical with many foliar pathogens, Alternaria spp. overwinter in leaf tissue that was infected the previous year. Unlike some of the others, however, Alternaria spp. have a very broad host range, which not only includes sugarbeets, red beets, and Swiss chard, but also cherries, cucumbers, mustard, cabbage, broccoli, tomatoes, potatoes, nightshade and other crops and weeds. Infected leaf tissue from any of these hosts can both serve as initial inoculum the following year as well as a way to increase the amount of inoculum present throughout the season. The spores of Alternaria spp. are primarily dispersed by the wind and unlike C. beticola spores can be easily moved from an inoculum source to a beet field several miles away. In spite of this mobility, though, most infection comes from local sources of inoculum. Spores from Alternaria spp. also are highly pigmented, which protects them from much of the damage sunlight can cause to fungal spores.

Alternaria spp. prefer cooler weather conditions than C. beticola. The ideal weather conditions for Alt development are high humidity and temperatures around 60 to 75 degrees F, but it can develop at temperatures as low as 45 degrees F and up to 80 degrees F. In Michigan, it is very common to see infection early in the season, usually in May or June, then to have disease development slow down during the summer and resume in September or October. In addition to the weather, plant health can be a major contributing factor to Alt, as stressed or wounded plants are much more susceptible to the disease than healthy plants. Some of the stresses that can encourage Alt include having too much or too little rain, chemical burn, nutrient deficiencies, and infection by other pathogens. Stress factors that cause yellowing of the leaves seem to be especially conducive for the disease, so nitrogen and manganese deficiencies, as well as infection by Fusarium spp. and any of the beet yellows viruses have been reported to increase susceptibility. If any of these conditions are present, the field should be closely monitored for Alt.

**CERCOSPORA LEAFSPOT** 

Several strategies currently are available to help manage Alt. Since healthy beets are generally less susceptible to infection by Alternaria spp., the most important strategy is to keep the plants healthy with proper fertilizer applications, drainage and, if available, irrigation. If stress does occur to the crop, scout the field regularly and apply a fungicide if the disease develops. Another effective strategy to help slow the progression of this disease is to bury beet debris by tilling old beet fields. Since Alternaria spp. and most other foliar pathogens overwinter in infected leaf debris, burying this debris will help decrease the initial inoculum the following spring. Variety selection is another important tool in managing Alt. Several studies have shown that varieties vary in their level of susceptibility to Alternaria spp., so Michigan Sugar Company currently is screening commercially available varieties to determine their susceptibility. Finally, fungicide applications can be an effective management strategy for Alt. Some older studies indicate that coppers are fairly effective against it, and new studies are being conducted to examine the efficacy of these and other labeled fungicide.

Alternaria leafspot can be a problem for sugarbeet production. While loses to this disease are generally not as great as those inflicted by Cercospora leafspot, it can still cause defoliation, resulting in a decrease in both total yield and sugar production. For example, of the losses Michigan growers suffered to foliar diseases in the 2016 growing season, it is estimated that 80 percent were due to CLS, 15 percent were due to Alt, and the remaining 5 percent were due to other foliar diseases. Even though Alt has not been a major issue for Michigan beet growers in the past, it is becoming an ever more common problem; therefore, growers should be mindful of this disease and ready to proactively manage it if it is found in their field.



Daniel Bublitz is pursuing his master's degree in plant pathology at Michigan State University. He specializes in sugarbeet leafspot diseases. He was an intern with Michigan Sugar Company for two summers and is part of a co-op member family in the Fairgrove area.

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# SOIL HEALTH, NEMATODES AND SUGARBEETS

by Marisol Quintanilla-Tornel, and Kristin Poley, Michigan State University Entomology Department, Applied Nematology Program **RIGHT** Nematode cysts in root, high magnification

Maintaining soil health in sugarbeet fields is dependent on both biological and physical characteristics. Nematodes, both beneficial and plant parasitic, are an important component of soil biology and can be indicators of soil health.

The structure of nematode communities present in a field can indicate soil quality, nutrient availability, and the active decomposition pathway(s) (Ferris et al. 2012 and Bongers 1990). Further, the role beneficial nematodes play in nutrient cycling has a positive effect on plant growth (Ingham et al. 1985). Because of these beneficial qualities, and because nematodes also have varying sensitivities to disturbance (Ficus and Neher 2002); soil ecological studies using nematodes to measure the effect of soil disturbance have increased (Sieriebriennikov et al. 2014).

Nematodes are ubiquitous and numerous in soil and occupy every consumer trophic group (Sieriebriennikov et al. 2014), primarily as fungal feeders, bacterial feeders and plant parasites; all of which are important to identify when determining soil health. Once extracted from the soil, nematode trophic groups are easily discernable by their mouthparts. In sugarbeets, the most problematic plant-parasitic nematode is the sugarbeet cyst nematode (SBCN).

Physical soil characteristics also are used to evaluate soil health. Important physical characteristics of soil that are used for soil health evaluation include wet aggregate stability, organic matter content, bulk density, and soil texture, among others. Tillage can negatively affect soil health by decreasing soil aggregate stability and increasing soil aggregate water slaking (when soil aggregate breaks apart when submerged in water), which leads to greater soil erosion, nutrient leaching, less water infiltration and a decrease in soil organic matter (Tilman et al. 2002; Quintanilla 2009). Avoiding unnecessary tillage and using cover crops is a good way to increase soil health.

We know that soil health, both physical and biological aspects, affects plant health, crop yield and yield quality (Doran 2002; Parr et al. 1992). Improving the physical aspects of soil can decrease the amount of water needed for irrigation, decrease fertilizer use, and can reduce some plant diseases. The effect of soil health caused by reduced tillage management on yield has on multiple occasions, resulted in an increase in yield (this is on diverse crops, not necessarily on sugarbeets), but this is not so in every study (Hoyt 1999). Cover crops, the amount organic matter, no-till management and mulch applications can improve the physical characteristics of soil (Doran 2002). Reduced tillage and mulch practices also can improve the biological aspects of soil, and can increase soil beneficial nematode diversity and abundance. Loss of biodiversity has negative effects on ecosystem function (Heemsbergen et al. 2004, Ferris et al. 2012) and can exacerbate pest

problems. When soil health decisions are based on nematode communities, an increase crop plant yield can occur (Ferris et al. 2012).

Sugarbeet Cyst Nematode (SBCN), the plant parasitic nematode of highest concern in sugarbeets, is found in more than 30 percent of sugarbeet fields in Michigan, according to a field survey conducted by Michigan Sugar Company in 2012-2013. If SBCN has been detected in a field, it is important to consider that cover crops or rotation crops chosen are not also hosts to SBCN. For example, crops or weeds from the Cruciferae and Chenopodiaceae families are hosts. In addition, several crops and weeds from other broadleaf families are hosts. There are cover crops that attract SBCN but do now allow them to reproduce, making them trap crops. These trap crops include oilseed radish cultivars Defender and Colonel, both of which can significantly reduce SBCN populations. Cultivars must be chosen carefully because using other radish varieties can actually result in SBCN population increases. Other management options include SBCN-resistant sugarbeet varieties that could be planted on farms with high plant-parasitic nematode numbers.

Several trials are being conducted through a partnership between the Michigan State University Applied Nematology Program and Michigan Sugar Company to test nematicides and resistant varieties to control sugarbeet cyst nematode.







**ABOVE** Nematode cysts in roots, low magnification. Credit: Angie Tenney, MSU Diagnostics.

P

Marisol Quintanilla has been an applied nematologist with Michigan State University since January 2017. Quintanilla earned her master's and doctoral degrees at MSU with nematologist George Bird. In her current role she plans to collaborate with faculty in finding applied solutions to plant parasitic nematode problems in Michgan's key crops.

ABOVE Beet Cyst Nematode, juvenile; ABOVE RIGHT Cyst and egg of a cyst nematode;

Credit: Marisol Quintanilla & Jeff Shoemaker, MSU Applied Nematology, 2017.



*Kristin Poley* has been a research technician and lab manager at Michigan State University Applied Nematology since March 2017. She has conducted relating to management of plant-parasitic nematodes in diverse cropping systems in Michigan.





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# **FINANCIAL PLANNING**



# NEW FEDERAL TAX BILL INCLUDES HELPFUL PROVISIONS FOR FARMER COOPERATIVES AND THEIR MEMBERS by Todd W. Hoppe, Attorney • Foster, Swift, Collins & Smith, P.C.

Following fierce debate, extensive negotiations and votes — then re-votes — in Congress, on Dec. 20, 2017, the U.S. Senate and U.S. House of Representatives approved the Tax Cuts and Jobs Act ("Tax Reform"), and sent a final bill to President Donald Trump for his sig-nature. The Tax Reform was signed into law by the president on Dec. 22, 2017, and became effective on January 1, 2018.

The Tax Reform bill marks the most extensive overhaul of the U.S. income tax law in more than 30 years. The bill includes significant cuts to the corporate tax rate and creates new deductions for other businesses, including pass-through businesses like cooperatives.

When the dust settled, farmers and cooperatives came out as winners, although certain provisions will have limited value to some producers.

As the legislation developed, Cooperatives and their farmer-members were particularly concerned that the Domestic Production Activities Deduction ("DPAD") under Section 199 of the U.S. Internal Revenue Code would be repealed. Section 199 was repealed for future tax years.

Prior to its repeal, Section 199 gave marketing cooperatives (like Michigan Sugar Company) additional income tax deductions based upon the cooperative's income and W-2 wages paid to the cooperative's employees. Cooperatives could either use the deductions or pass the deductions through to patron-farmers. In recent years, marketing cooperatives across nearly all commodities relied upon Section 199 and passed through substantial income tax deductions to patron-farmers. This often resulted in substantial income tax benefits for these farmers.

The tax reform legislation replaces Section 199 with a new deduction for cooperatives and a new deduction for farmers who market their crops through cooperatives. These provisions are simpler and provide tax benefits to both cooperatives and farmers. In doing so, these provisions create substantial incentives for many farmers to join and market their crops through cooperatives rather than non-cooperative firms.

Unsurprisingly, many non-cooperative firms and trade groups are upset. They argue that the law was not intended to affect farmers' The Tax Reform bill marks the most extensive overhaul of the U.S. income tax law in more than 30 years. The bill includes significant cuts to the corporate tax rate and creates new deductions for other businesses, including passthrough businesses like cooperatives.

marketing decisions, and that the new law gives their cooperative competitors an unfair advantage. On the other hand, some cooperatives and their supporters point out that the cooperative provisions expire in 2025, while other changes that benefit many non-cooperatives, such as a lower corporate tax rate, are permanent. Some noncooperative firms have already asked their legislators to change the new law, and there appears to be legislative efforts under way to do so. Many farmers, cooperatives, and non-cooperative agricultural businesses hope that legislators will extend the same benefits that cooperative members enjoy under the new law to those farmers who market through non-cooperative firms, instead of "leveling the playing field" by simply taking valuable tax benefits away from cooperatives and their members. Others simply hope to retain the same benefit to cooperatives and their patrons that existed under old Section 199.

Despite these concerns, it is important to remember that the Internal Revenue Service (IRS) has not issued regulations implementing the new law, so its real impact is not yet clear. The IRS is expected to issue new regulations later this year, which should provide more detail and certainty.

The new deductions for farmers and cooperatives are set forth in new Section 199A of the U.S. Internal Revenue Code. As currently enacted, new Section 199A provides:

- **1.Farmer-Level Deduction.** A farmer who markets crops through agricultural cooperatives of which he or she is a member will receive a 20 percent deduction on all payments from the cooperatives. This includes qualified per-unit retains, qualified patronage and written notices of allocation. The deduction is limited to the amount of the farmer's taxable income, less net capital gain. To take the deduction, the farmer must not be taxed as a C corporation. In simple terms, if a farmer is a member of Michigan Sugar Company, he or she will receive an additional income tax deduction equal to 20 percent of his or her gross beet check.
- **2.Cooperative-Level Deduction.** Cooperatives will receive a 20 percent deduction, less payments to farmers/patrons, limited to (A) the greater of the 50 percent of the cooperative's share of W-2 wages or (B) the sum of 25 percent of W-2 wages plus 2.5 percent of the unadjusted basis of qualified property. This formula seems complicated. However, it is simpler than Michigan Sugar Company's current Section 199 calculation. More importantly, it applies in addition to the farmers' deduction. Unlike under Section 199, Michigan Sugar Company is not required to choose between using it or passing it through to members.



**Todd Hoppe** is an attorney with Foster, Swift, Collins & Smith, P.C. Todd represents businesses and individuals, especially farmers and the agricultural cooperatives they own. He works extensively with the Michigan Sugar Company Board of Directors. Let's look at a simple example. Assume a sugarbeet farmer pays \$400,000 for seed, chemicals and custom planting and harvesting, and receives a gross beet check of \$500,000. Without new Section 199A, the farmer would owe income tax on \$100,000. With new Section 199A, the farmer gets an additional \$100,000 deduction (20 percent of the beet check), and pays no tax. Certainly, the farmer might have reduced his income tax bill by prepaying future expenses, but that simply pushes the tax liability into the future. The new law eliminates the tax liability altogether. As a practical matter, this frees up additional cash for other uses, such as paying down principal on land debt (which is not tax-deductible).

Under an even more interesting variation on this scenario, assume the farmer paid \$500,000 for seed, chemicals, and custom work, and received a \$500,000 beet check. If the farmer's only income is from farming, the new 20 percent deduction is lost. However, if the farmer or the farmer's spouse has other ordinary income (e.g., from an off-farm job, selling seed or fertilizer), as the new law is currently written, the Section 199A deduction appears to be available to offset tax on that other ordinary income. That strategy is not available to farmers who market their crops through non-cooperatives.

The bottom-line of new Section 199A is that it should reduce the overall tax burden of most farmers selling farm products to cooperatives as well as farmer-owned cooperatives themselves. The tax benefits are attractive enough that many farmers should seriously consider joining a cooperative. However, until the IRS issues regulations, guidance or further clarification, it is impossible to know exactly how Section 199A will be treated, especially with some more aggressive strategies.

This article only discusses the cooperative provisions of the new tax law. However, there are many other provisions that benefit farmers, such as lowering tax rates, doubling the federal estate tax exclusion amount (allowing married couples to shelter roughly \$22 million from death tax), increased Section 179 expensing, changes to bonus depreciation rules, and limiting interest deductions. Many of these changes can be carefully combined to create advantages for individual farms. Accordingly, before taking any actions to make structural changes to farm and cooperative operations based on the tax bill, farmers should consult with an experienced tax professional to understand the associated tax implications.

<sup>&</sup>lt;sup>1</sup> Farmers who do not market through cooperatives get a similar deduction, but much like the former DPAD, that deduction is phased out based upon W-2 wages and the cost of certain fixed assets if the farmer's taxable income is more than \$315,000 (married filing jointly, or \$157,500 for single filers) before applying the deduction. Given volatility in commodity prices, this deduction may have limited value. Unlike the deduction for payments from cooperatives, it also will not help offset other non-farm income.

# GET TO KNOW YOUR **BOARD**

# **Meet Your Director: Bill Meylan**

by Rob Clark, Director of Communications & Community Relations



**ABOVE** Bill Meylan, one of our newest Board Directors, visits the corporate offices of Michigan Sugar Company.

# *The Newsbeet* sat down with Meylan recently to ask him a few other questions. Here's what he had to say:

# Q: Where is your farming operation located?

A: Meylan Farms, Inc., is based at 3312 S. Nine Mile Road, Auburn. We have fields in Williams, Monitor, Beaver, Fraser and Pinconning townships.

#### Q: How many years have you grown sugarbeets?

A: Since I was old enough to ride on the tractor.

Ask Bill Meylan what he enjoys doing when he's not on the farm, and he'll rattle off a few things: hunting, fishing and spending time with his family.

But then he'll pause and bring things back to the 2,450 acres of sugarbeets, corn, soybeans, wheat and dry beans he and his brother Luke grow at Meylan Farms, Inc., in Bay County.

## "Being in a family business, it's rewarding. I feel my dad instilled a good set of values in me and my brother. I've enjoyed farming and I hope my kids do."

"I do enjoy work," he says matter-of-factly. "It's the satisfaction of producing something."

Meylan, a 1990 graduate of Bay City Western High School, is among the newest members of the Michigan Sugar Company Board of Directors, having joined in September to complete an open two-year term. He serves the West District as an at-large director.

Meylan, 45, has been in the farming business for nearly three decades, following in the footsteps of his parents William and Peggy Meylan, and grandparents, Warner and Clara Meylan, who started the farm in the late 1930s. Bill's great-grandfather also farmed in the area before that.

"Grandpa worked in the chicory mill," said Meylan. "He also grew beets, corn, beans and wheat and had some livestock. Dad continued with the crops. He is now semi-retired, but still around and involved."

Bill and his wife, Jodi, have two children — a daughter Parker, 6, and a son Warner, 4.

Does he hope they'll one day carry on the Meylan farming tradition?

"If that's what they want to do, we'd like to see it keep going," Meylan says, adding he would first like them to go to college. "Being in a family business, it's rewarding. I feel my dad instilled a good set of values in me and my brother. I've enjoyed it and I hope my kids do."

# Q: How many acres of sugarbeets do you grow?

A: We own 500 shares. We rent some each year and grow between 500 and 600 acres.

# Q: Why are sugarbeets important to your operation?

A: They've always paid a lot of bills throughout the years. They provide a consistent income. We're in it for the long haul.

#### Q: Have you served on other agriculture-related boards?

A: Yes. I was on the West District Board for seven years and the Bay County Farm Service Agency Board for three years from 2006 to 2008.

#### **Q:** What do you love about farming?

A: Every year is different and there have been immense changes in the 27 years I've been farming. But you still get to start out each year with a seed and hope to keep increasing your yields and productivity.



**Rob Clark** is Director of Communications and Community Relations for Michigan Sugar Company. He is a 1995 graduate of Knox College and worked for 22 years as a journalist before joining Michigan Sugar Company in 2018. He and his wife Claire have four sons.

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THE NEWSBEET Winter-Spring 2018

19

# AGRONOMY UPDATE

# Cover Crops: Why Sugarbeet Growers Utilize Them

#### by Jeff Elston, Field Consultant

Growers have been trying many methods to grow better sugarbeet crops. These methods include better fertilization, planting techniques, and pest management practices. Over the years, fields have grown in size and consequently have more potential for wind erosion. The Spring of 2017 was a great example of this. Soil was blowing down the rows and did not stop until it hit end of the field. One practice growers around the western Thumb have been doing more in the last few years is the utilization of cover crops.

With the advent of Roundup Ready<sup>®</sup> sugarbeets, growers have an easier avenue to eradicate cover crops after sugarbeets have been established. Growers will either plant a fall cover crop that will be killed close to the time of planting or plant a spring seeded crop that is killed later in the spring. The plant residue left protects the sugarbeets from any blowing wind.

Some growers like Richmond Brothers and J & L Farms will prepare their ground for stale seed bed and plant  $\frac{3}{4}$  to 1 bushel of wheat wheat in the fall and kill their cover crop after they plant. The brown residue left is enough to protect the beets from any wind damage.

Jade Farms planted a bushel of rye during the fall last growing season. This method provided a heavy cover crop so the wind would not blow the beets out of the ground. Due to the wet spring in 2017, they could not get in the fields as early as they wanted to kill the cover crop. This created a situation that delayed planting and at the end of April, they were planting in less than ideal soil conditions. As a result, the planter was not able to close the seed trench in some areas of the fields. The good news is that they still achieved good stands in all their fields. This winter they spread wheat screenings across their acreage to use as a cover crop.

During the spring of 2017, the Gremel's and Robert Haag worked their fields and spread <sup>3</sup>/<sub>4</sub> to 1 bushel of barley before planting. The barley grew fast and allowed the sugarbeets to have protection from the wind as they were growing. The barley was killed by glyphosate after it grew to 6 to 8 inches in height.

Another method of working with cover crops is to pair them with zone tillage. This is being done by the members of the Maust family. Cliff and Ben Maust have been using tillage radishes. They work the radishes down and then establish their zones in the fall, 15 inches from the previous year's zone. Brent Maust works with rye as a cover crop versus radishes. He also establishes his zone 15 inches from last year's zone and he plants a strip of rye in between. If the field is a little rough in the spring, they might lightly level the ground in a way that does not disturb their zone till.

These cover crop methods are some examples of what is being done in the western Thumb. These growers keep adjusting or tweaking their practices every year until they find one they like. Another benefit seen last year, in addition to reducing wind erosion, were the ground conditions after the heavy rains in June. The cover crop residue allowed the ground to not get so tight and compacted. When you walked in the fields, the ground was softer and mellower as the hard rain was blocked from pounding directly on the soil surface.



**TOP** Sugarbeets growing in a heavy rye cover crop.**MIDDLE** Sugarbeets growing in a fall planted wheat cover crop before the cover crop is terminated.**BOTTOM** Closeup of sugarbeets growing in a heavy rye cover crop.



**Jeff Elston** is a Field Consultant in the Sebewaing area. He has been employed with Michigan Sugar Company since 1988.

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ABOVE Ground from left, Scott Jac Company; Greg M Feed Products; Ph Flegenheimer, pr and JoAnn Crary, by Cheramie Viator. Marketing Managar Wasters For No. **ABOVE** Groundbreaking ceremony for the liquid feed plant included, from left, Scott Johnson, project manager, Pumford Construction *Company; Greg McLean, director of strategic development, Westway* Feed Products; Phillip Abney, Carrollton Township Supervisor; Mark Flegenheimer, president and CEO, Michigan Sugar Company; and JoAnn Crary, president and CEO, Saginaw Future Inc.



by Cheramie Viator , Marketing Manager, Westway Feed Products

A recently formed joint venture between Westway Feed Products and Michigan Sugar Company will allow beet molasses from Michigan Sugar to be further processed and utilized for dairy (and beef producers) in the Michigan Thumb region. The new liquid feed plant is being built on Michigan Sugar's Saginaw County site in Carrollton Township.

This value-added concept has the potential to bring additional revenue opportunities to both Westway and Michigan Sugar. Most importantly, this liquid feed plant will create a new demand for beet molasses that does not exist today.

Area livestock producers will be able to utilize the attributes of sugars derived from beet molasses in their livestock rations. These sugars lend to increased forage digestibility, protein utilization and other benefits that can be measured in added performance for dairy and cattle producers.

Michigan Sugar's beet grower members will benefit from Westway Feed Products' experienced team and a long tenured history in the livestock liquid feed supplement business. With 27 production plants across the United States, Canada and Mexico, Westway offers molasses-based supplements in the form of blends or suspensions. These supplements are added to total mixed rations, blended rations or other livestock supplements to increase palatability, serve as a carrier for additional nutrients, increase digestibility and reduce sorting. To further increase the value of the liquid feed, minerals, vitamins, enzymes and other beneficial components can be added.

While Westway's core ingredient for their liquid feed supplements is molasses, they also can incorporate other co-products such as glycerin, whey, corn soluables, corn steep and soy soluables. The concept of utilizing co-products is the foundation of their sustainability platform.

**RIGHT** The Westway processing facility located in Tomball, Texas; **BELOW** Area dairy and livestock producers will be able to utilize the attributes of sugars derived from beet molasses in their livestock rations.





The new liquid feed plant is slated to begin production in early fall. This will coincide with silage production and winter feed programs for local dairies. A dedicated sales person will be hired to work with the production team at the new liquid feed plant and this person will be available for farm visits and educational presentations.

"We want to work with local nutritionists and educate dairymen on the value of adding our molassesbased products to their rations," says Westway's President, Rob Brock. "Any time a new market avenue is added or created in agricultural production, it is a win on multiple fronts. Producers, dairymen, cattlemen and the local business community will benefit from this joint venture between Michigan Sugar and Westway Feed Products. We look forward to helping grow this new revenue opportunity for Michigan beet producers."

Westway Feed Products is headquartered in Tomball, Texas. In addition to liquid feed supplements, they also produce livestock lick tub supplements and industrial products. Westway is a subsidiary of ED&F Manufacturing. For more information about Westway Feed Products, visit visit their website at westwayfeed.com.





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# **BAY CITY**

Flume water which is used to convey beets into the factory for more than 200 days a year typically contains between 2.5 to 3.5 percent solids depending on the harvest. The factory settles those solids out through a flume clarifier and a series of settling ponds that need to be cleaned out annually. To clean the ponds, residual solids are mixed with water down to a 20 percent concentration then pumped into tanker trucks, transported to fields and injected back into the soil. This highly energy driven process requires more than 20 million gallons of slurry removal each year in order to clean and prepare the ponds for the following campaign.



Decanter Centrifuge technology was recently harnessed to separate much of those flume solids from the water before they reach the settling ponds in order to minimize the annual pond cleaning activity amongst several other benefits.

Utilizing high centrifugal force induced by a high velocity drum rotation, sedimentation or separation of the liquid and solid particles takes place at a very efficient rate. The new Pieralisi Mammoth 3 Decanters at the Bay City Factory are removing beet residual solids from the flume water at an impressive average of 80 dry tons per day. This material has a moisture content less than 50 percent and is being sold as a co-product.

Another improvement to the Bay City factory includes an upgrade from vibrating screens to a Putsch B&S Flume Water Screen & Separator Belt to dewater beet tailings and chips of low pH flume water, minimizing the impact of infection in diffusion and maximizing the opportunity for sugar recovery.

Near the end of the campaigns, when beets deteriorate and limesalts increase, Bay City has always struggled with the purification process where a fifth 2nd Carbonation Leaf Filter has been installed for increased surface area to help minimize process slow-downs under these conditions.

**ABOVE** Decanter Centrifuge technology removes much of the flume solids that are collected (inset).

**RIGHT** The fifth 2nd Carbonation Leaf Filter installed to improve the purification process.



# CARO

Projects in and around the Caro factory this year covered a wide range of issues. Some of the more notable projects are: elimination of the two tall tanks used for loading our lime kilns with limestone and coal; adding a third story over an existing break and storage area and remodeling both floors to accommodate electrical equipment to operate white, high raw and low raw centrifuges; removal and replacement of a large section of roof and supporting walls over the pulp press area of the dryer building.

Woven into these larger projects were several smaller projects that were best accomplished at the same time.

It has always been a source of pride for the Caro employees to be able to say they work at the oldest operating sugarbeet factory in North America. But along with that history is the reality that the structure and integrity of a factory built in 1898-1899 requires a lot of maintenance. This year, a large portion of the dryer building roof above our pulp presses was removed, along with some of the supporting walls, and replaced with new materials that will resist the deleterious effects of the heat and moisture encountered in this area.



**ABOVE** 1940s rail crane, replaced by the new lime and coal loader system shown below.

For the pile ground at Caro, one of the truck weigh scales had a deck that was failing and had to be replaced. And No. 9 pileground was lengthened to allow more room for piling beets.

On the warehouse side, an old paddle elevator, installed in the 1940s, that handles a significant quantity of our sugar was replaced with up-to-date screw conveyors. Also, for sanitation, food quality and food safety, an ongoing effort to improve our liquid sugar production processes and equipment involved replacing two old tanks with stainless steel vessels that will reduce the likelihood of microbial growth in the system.



This significant level of work required the cooperative efforts of management, hourly, engineering and contractors.

**TOP LEFT** New lime and coal loader system.

**BOTTOM LEFT** Aerial view of the dryer building roof replacement.

# **CROSWELL**

Last summer, several capital improvement projects were installed at Croswell as part of the multi-year upgrade plan. Two major changes were juice softening and industrial bagging.

Croswell has always suffered from significant scale, or hardness deposits, on evaporator heating surfaces from limesalts in the juice. This caused numerous slice slowdowns to boil out individual evaporators, sometimes more than 40 such instances in one campaign. A new weak cation softening system was installed along with a new bulk soda ash system. Like a water softening system at home, the calcium hardness in the juice is exchanged for sodium by adding soda ash directly to the juice and passing the juice through the softening resin. This stabilizes the pH of the juice to maintain better quality through the heat of the evaporators and into the sugar end operations. Plus, it totally eliminated all boil outs this campaign. The automation control for the thin juice softening system was integrated into the existing central control system of the factory, making the new system easy to monitor for the control room operators.

RIGHT The new Thiele

Industrial Bagger

increased our

and quality.



The new Thiele Industrial Bagger started operating on June 19. Its design incorporated flexibility for 25-, 50- and 100-pound bag options, better sealing for the bags, metal detection and an inline scale. The final new steps are a robotic palletizer and automatic shrink-wrap machine, allowing one or two people to operate a system capable of bagging  $2\frac{1}{2}$  times as many bags as before. The concept behind the project is to build capacity to match the future capacity of the factory, improve product quality and safety to meet the latest safe quality food national standards, and to provide flexibility for marketing to sell different product sizes. For the first year and first campaign it has been a learning exercise, but has already shown its superior capacity and has been a great addition to the Croswell P&W department.



Between the juice side of the factory and the new sugar bagging station a new Solex sugar cooler also was added this past summer. This is an upright plug flow type sugar cooler that took the place of an old rotary cooler. By using a contact heat exchange method between closely spaced, cooled metal plates with the sugar trickling down past them, the sugar can be properly cooled prior to storage in the silo. This approach gives better sugar temperature control across all conditions from late August to the end of March.

ABOVE Solex sugar cooler

RIGHT Resin clusters are part of the newly installed juice softening system



# **SEBEWAING**

The 2017 inter-campaign period proved to be very challenging. We finished slice on March 28 then completed the syrup campaign on April 16 with cleanup ending on April 20. It had been announced that the start date for the upcoming campaign would be August 21. This gave us 82 working days to complete all of our normal preventative maintenance, predictive maintenance, some improvement projects and some capital projects.

Over the last few years with the campaigns being longer and inter-campaigns being shorter we have had to change our way of planning and scheduling the work that needs to get done. We have become more efficient in our planning by keeping our maintenance hats on year round. Our skilled trades employees are busy rebuilding gearboxes and pumps so we can swap out these pieces and then work on the worn out ones during the next campaign so they are ready when we need them. Welders are doing the same by rebuilding rock catchers and building up pump impellors, as well as working on the buildings where they can. Employees in the E/I Department are planning their work and getting the necessary items ordered so when we shut down everything is ready to go. It is not quite as perfect as it sounds, but we have learned that if you want to be ready for startup, we must be prepared to the best of our ability.

We had been fighting for a number of years to keep the foreign materials out of our slicers. Rock, gravel, bones, wood and all sorts of other things have done significant damage to our slicer knives, which resulted in excessive replacement costs. In an effort to change this pattern the decision was made to install a rock pocket in the beet washer. We also did extensive work on the flumes to try and do a better job removing these items before they got to the beet washer. So far, we have seen excellent results and subsequent lower costs.

Capital projects ranged from retubing an evaporator, replacing the ductwork on two of our dryers, a new pellet bin, a new pulp press, and a new first carb tank with modified second carb tank.

These carb tanks are fitted with Richter Tubes that are a type of gas distribution inside of the carbonation tanks that do not plug up. The old style gas distribution that we had in years past would plug up and the only way to clean them was to shut completely down and open the tanks and physically remove the scale, which typically took 12 to 14 hours. Then, we had to start the factory back up and continue to the end of campaign. This resulted in obvious down time, lost production and some product that would be lost and not be recovered. This was another excessive cost that we wanted to reduce or eliminate. So far, we are very pleased with the results we are seeing.





**ABOVE** Chimnev of the first carb tank with internal Richter Tubes exposed. LEFT Outer vessel completing the first carb tank.

# **GROWER** RECOGNITION



**ABOVE** Dan Booms of Twin Hill Farms, Inc.

#### EAST DISTRICT • Twin Hill Farms, Inc.

Twin Hill Farms, Inc., of Harbor Beach, Michigan, was the East District High Sugar Producer for the 2017 Crop Year. The winning field had a recoverable white sugar per ton (RWST) of 322.87 pounds and 21.34 percent sugar. Twin Hill Farms is operated by Dan and Kim Booms, along with Dan's brother, Andy Booms. In addition to sugarbeets, Twin Hill Farms grows corn, dry beans and wheat along with beef cattle.

Maximizing production requires multiple agronomic practices to be successful. Twin Hill Farms uses a foundation of good practices to increase the likelihood of a robust sugarbeet crop. The winning field was planted following wheat. After wheat harvest, the field was GPS soil sampled and lime, potassium and phosphorus were applied using variable rate technology. After an application of 5,000 gallons of beef manure, a cover crop of oats was established to increase soil health and capture nutrients.

Even though the winning field is tiled at 25-foot spacing, a wet spring delayed planting until May 12. Beta 12RR2N was the variety of choice and was planted in 30-inch rows at a population of 53,000 seeds per acre along with 175 pounds of starter fertilizer. A banded application of Quadris was applied at the 6- to 8-leaf stage and a pre-sidedress nitrate test was utilized to determine the correct amount of nitrogen to apply. Fungicides were applied six times throughout the growing season for leafspot control and all applications were tank mixed with EBDC and a sticker/spreader for increased disease control and resistance management. Harvest occurred on Oct. 23.

By using sound agronomic practices throughout the growing season and laying a foundation for success throughout the farming operation, Twin Hill Farms was able to capture the East District High Sugar Producer award for 2017.

**RIGHT** Central District President, Mike Richmond (right), congratulates Kurt Ewald, LAKKE Ewald Farms (left).

# HARVEST AWARDS 2017 High Sugar

#### **CENTRAL DISTRICT • LAKKE Ewald Farms**

Not once, but twice in the last five years, Kurt Ewald of LAKKE Ewald Farms has received the high recoverable white sugar per ton (RWST) award for the Central District of Michigan Sugar Company. The first time, in 2012, he received the award for 320.94 pounds of RWST.

This year, he was presented the high RWST award for 336.95 pounds at the Central District Meeting on Dec. 11, in Sebewaing. The contract with the high RWST was 27 acres that yielded just over 22 tons per acre, with a 22.23 percent sugar. The field was planted to Beta 12RR2N in 20-inch rows, 64,000 seeds per acre and into a stale seed bed. The planter is equipped with 2x2 starter and is set up with Quadris in-furrow. The crop was sprayed for leafspot six times following a spray program including Super Tin twice and MasterLock in every load. Planting took place on April 17 and was harvested Oct. 4, 2017. Kurt's average RWST was 308.5 for his 800-plus acres of sugarbeets.

Kurt is the fourth generation to farm in the Unionville area and is a third generation sugarbeet grower. There are three other members of the LAKKE Ewald team: Lynn Ewald, Mike Bolzman and Ben Prime. Ben is the person responsible for the agronomy and spraying decisions. Most of Ewald's sugarbeet acres follow wheat inter-seeded with clover. Kurt mitigates disease risk by keeping a minimum of a four-year sugarbeet rotation with some acres being five or six years. He and Ben also implemented a spray program to help offset risk by rotating modes of action when managing leafspot.

"Risk reduction is very important, so we try to spray ahead when application dates coincided with predicted rain," stated Kurt.

Kurt is also a steward of the land by utilizing cover crops on almost all of his acres.

"We use wheat as a cover crop whenever possible. We feel soil health is one of the critical factors in producing a successful crop," he said. Using something as simple as wheat allows Kurt to reduce soil erosion during the winter and spring, but is relatively easy to burndown later. He also drills clover into his wheat crop in the spring using an air seeder.



# Producers



#### WEST DISTRICT • Stockmeyer Family Farms

When the word "family" is used in the title of a farm it carries a message and a meaning. The Stockmeyer team takes it to a new level. Even though the name is prominent in the Reese community and generations of Stockmeyers have been farming for years, this family farm group has little need for hired help.

Nick along with his sons Todd and Noah have grown a successful farming operation. Also involved are Todd's sons Luke and Ethan and his son-inlaw, Steve McCubbin. You can see why the name says it all.

Crystal 351NT was the variety of beet seed used in accomplishing 331.67 recoverable white sugar per ton (RWST) with an early deliver harvest date of Oct. 9. Tons were not the major contributor to this winning award, but a 21.93 percent sugar pushed this field south east of Bay City to the top of the West District.

Agronomic practices were fairly standard as potash was spread in the fall of 2016 on corn stalks and then chiseled, leaving some trash for erosion control and wind control in the spring. This Saginaw County field was planted on April 28, with the farm's 36-row Monosem planter in 22-inch rows. Sixteen gallons of 19-8-0 was used as a 2x2 starter fertilizer. The stand was nothing to brag about with a count of approximately 135 beets per 100 feet. One hundred twenty-six pounds pounds of additional nitrogen was applied PPI, followed by Qudaris for rhizoctonia control at the 6- to 8-leaf stage.

Fungicide applications started in late June with Inspire followed by Super Tin, Topguard and Penncozeb. For all but the last application an EDBC was added along with a spreader sticker. The uniform application was made by the farm's Case IH Patriot self-propelled sprayer with 120foot boom width.

Defoliation was handled with pride and skill by Nick. He used a 12-row Amity with precision second to none. The winning beets were loaded and hauled to Bay City after being dug with a 12-row Amity beet harvester.

As we know, when harvest begins you can never have enough help, but in the case of Stockmeyer Family Farms this operation is ready to go.

## HIGH SUGAR PRODUCING FIELDS TOP 10 BY DISTRICT, 2017

#### **EAST DISTRICT**

NAME	RWST
Twin Hill Farms Inc.	322.87
Helena Farms LLC	314.47
Tanton Family Farms Inc.	312.59
McConnachie Beet Producers LLC	312.19
Cedar Pond Farms Inc	312.00
Dale J. Gentner	311.97
Helena Farms LLC	311.31
Leslie Volmering	311.28
William L. Volmering	310.48
Gentner-Bischer Farms LLC	309.68

#### CENTRAL DISTRICT

NAME	RWST
Kurt Ewald	336.95
Atwater Farms Inc.	335.02
Kurt Ewald	326.76
Michael J. Wark	326.33
Mark Jacoby	325.28
Mark Jacoby	324.42
Kurt Ewald	323.01
Matt Lutz	319.03
Steven E. Krohn Farms LLC	318.37
Stanley G. Gettel Inc.	318.32

#### WEST DISTRICT

NAME	RWST
Stockmeyer Family Farms	331.67
LaRayne Leuenberger	329.87
Mark H. Chaffin Revocable Trust	322.98
Larry Butcher Farms LLC	322.72
Robert Wegener	321.43
Kevin E. Meyer	319.99
Kirk J. Meyer	319.80
Garnet F. Hoard	315.92
Craig S. Meyer	314.78
Reif Farms Inc.	313.18

# **YOUTH PROGRAMS**

# Youth Sugarbeet Project

The Youth Sugarbeet Project is a great program for our future generations to learn more about sugarbeets and the agriculture industry, as well as skill development, meeting new people and having fun. Participants have the opportunity to learn and develop skills while being recognized and awarded for their accomplishments. The program is open to those in grades 3-12 in our growing region.

The Youth Sugarbeet Project had 130 participants in 2017. Participants were required to complete an Ag Report, complete a test and interview, attend and participate in the Youth Field Day, as well as take sugarbeets/poster to the fair or to participate in a scavenger hunt.

The 2017 Annual Youth Sugarbeet Project Trip was held on June 29 at Cedar Point. The group of 120 enjoyed great weather while riding rollercoasters and other rides, watching shows and indulging in great food. Special thanks and appreciation to Andy Bernia and ACH Seeds for a \$2,500 sponsorship to help offset the costs of the trip as well as matching T-shirts that they provided to all of the participants.

This year's Field Day was held on July 13 at the Saginaw Valley Research and Extension Center near Frankenmuth. More than 90 participants took part in this year's event that was organized by age groups. Learning stations included Harvest and Maus Operations, Packaging and Warehousing, Factory Operations, Sugarbeet Diseases and Ag Careers, in addition to field tours, interviews, and a test to round out the day. Additionally, we also had a game station where participants were able to play bean bag toss, balloon races and various Minute-to-Win-It games while they waited to interview or take their test. Also, a huge thank you to ACH Seeds for helping with Field Day, DHT for bringing their Maus, as well as Reif Farms for presenting their self-propelled harvester for the kids to view. Special thanks to Mike Richmond and Richmond Bros. for busing kids to and from Field Day.

The Youth Project Award banquets were held in January in the various district areas to reward the participants for their hard work. Participation in Field Day and local fairs, as well as scoring on testing, interviews and the Ag Report, determined the winners from each area. In Group A (grades 3-5), the participant with the highest points earned the Premier Award. In Groups B and C (grades 6-8 and 9-12, respectively), the top 20 percent were awarded High Honors while the participant with the highest points was awarded the Prestige Award. All participants received some great gifts for participation, with the Premier, Prestige and High Honor winners receiving additional special prizes.

We thank all of the students who participated in this past year's program, as well as their parents who encourage them to learn more about the importance of our industry.

#### **2017 YOUTH PROJECT WINNERS**

#### **East District**

Grades 3-5	
Premier Award	Grant Guza, son of Chris and Angie Guza
Grades 6-8	
Prestige Award	Abigail Guza, daughter of Chris and Angie Guza
Prestige Award	Morgan Zurek, daughter of Tim and Gina Zurek
<b>Grades 9-12</b> Prestige Award	Addy Battel, daughter of Bob and Sue Battel

#### **Central District**

Grades 3-5	
Premier Award	Allysen Smith, daughter of Jeff and Sandi Smith
Grades 6-8	
Prestige Award	Amanda Mossner, daughter of Mark and Pam Mossner
Grades 9-12	
Prestige Award	Andrew Smith, son of Jeff and Sandi Smith

#### West District

Prestige Award

Grades 3-5	
Premier Award	Carson Block, son of Philip and Michelle Block
Premier Award	Sophia Wendland, daughter of Mark and Amy Wendland
Grades 6-8	
Prestige Award	Emma Wendland, daughter of Mark and Amy Wendland
Grades 9-12	

Katie Ratajczak, daughter of Chris and Karla Ratajczak



FAR LEFT From left, Emma Wendland and Katie Ratajczak MIDDLE Left to right, Andrew Smith, Addy Battel and Amanda Mossner ABOVE From left, Morgan Zurek and Abigail Guza.





# Saginaw Township teen baking up sweet treats as young entrepreneur

SAGINAW TOWNSHIP – At 13 years old, Kamryn Chasnis has seen her fair share of success.

The seventh-grader from Saginaw Township is a member of the pom squad at White Pine Middle School that competed at state on Feb. 4 at the Breslin Center in East Lansing. She has appeared on stage in a production of "Grease" and come June, she'll be competing for the title of Miss Michigan Outstanding Teen in Muskegon.



But that's only the tip of the iceberg.

When she's not living the life of a typical teenager, Kamryn is busy running her own business — Kamryn's Creations, which specializes in sweet treats like cupcakes, cookies and cream puffs.

Kamryn started her company in December 2016, just a few months after competing on the FOX television program MasterChef Jr., where she met chefs Gordon Ramsay and Christina Tosi. She called that experience "amazing."

"I felt like a star," said Kamryn, the daughter of Cassandra and Jacob Chasnis. "They had a big breakfast buffet with doughnuts and bagels and a fridge filled with chocolate milk.

"And the kitchen was really nice."

For the show, which aired in February 2017, Kamryn baked a brown sugar honey glazed salmon. The judges liked the dish, but she was one of 20 youngsters — among 40 contestants — eliminated after that first round. Still, she said it was a wonderful experience.

"It was fun working in the test kitchen. Each kid had a personal chef to assist them."

Though she loves to cook, baking became the focus of Kamryn's Creations.

"Desserts are really hot right now," said Kamryn.

And a partnership with Michigan Sugar Company means Kamryn has all the sugar she needs to cater events like weddings, showers and birthday parties.

"Michigan Sugar Company is proud to have its sugar products in Kamryn's creations and we're also proud of the work Kamryn is doing to make a difference in her community," said Rob Clark, director of communications & community relations for Michigan Sugar Company. "Kamryn donates 50 percent of her company's profits to charity, which is a terrific example of how entrepreneurs can also be philanthropists."

Kamryn is using the other half of her earnings to help save for college. She hopes to attend the Culinary Institute of America in New York. One day, she'd like to run a business that caters to young chefs like her who love to cook.

"Right now, my goals are to continue growing my business," said Kamryn. "I'd love to market some of my baked goods and have them sold in stores."

When she's not in the kitchen whipping up a batch of macarons, lemon bars or eclairs, Kamryn stays busy at school, where she takes honors classes and is trying out for the school's volleyball team. She said her favorite subject is social studies.

As for her business, Kamryn said most orders come either through word-ofmouth referrals or through her Kamryn's Creations Facebook page.

And are there any other television appearances in her future? Kamryn says she certainly hasn't ruled that out.

"I would definitely do it again," she said.

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# **COMMUNITY** CORNER



# "MY KIND OF PLACE"

by Rob Clark, Director of Communications & Community Relations

**ABOVE** Rob and Claire Clark with their four boys, from left, Owen, 14; Ellis, 6; Asher, 9; and August, 11.

The year was 1999.

I was engaged to be married, working as a reporter for a newspaper in Illinois and looking for a new job in a new place. I applied to newspapers across the country — dozens.

My fiancée, now my wife, Claire, told me this: "Anywhere but Michigan."

Being a native of North Carolina, she had one big fear about a potential move north — winter.

Of course, the best professional opportunity presented itself in Bay City where The Bay City Times was looking for a business editor.

I took the job, with some comforting words for Claire: "We'll stay for a couple years and then move south to a warmer climate."

The winter of 2000 brought with it several feet of snow in December and Claire wondered how we ever landed in this place.

But a funny thing happened amid all the snow and cold — we got involved. We performed in theater productions at the Midland Center for the Arts. We saw Broadway shows at the Dow Event Center in Saginaw. We took to the trails at the Bay City State Recreation Area. We made the best friends we'd ever known.

We discovered a place we could imagine ourselves raising a family.

We found our home.

While all this was going on, I was busy building a career at The Times, learning about the community every day through its businesses and its people. I quickly learned about the heart and soul of Bay City and the region.

It's a place filled with hard-working, creative, passionate people.

It's a place where complete strangers show up to benefit spaghetti dinners simply because they know someone needs help.

It's a place overflowing with nature and culture and history.

And, it's a place whose people are always reaching for more through their community involvement, civic leadership, philanthropy and volunteerism.

These are my kind of people.

This is my kind of place.

Growing up, my mom and dad taught me that being part of a community means giving back. It's a lesson I am working to pass on to my four boys — Owen, 14; August, 11; Asher, 9; and Ellis, 6.

Giving can take many forms — time, talent, money and ideas, just to name a few.

The most important part is that you do give back as part of an effort to make the community a better place to live, work and play.

This is one of the pillars on which I stand.

It's also an important part of the Michigan Sugar Co. culture, which is why I am honored to join the company as director of communications and community relations.

I look forward to helping tell the company's story while working to strengthen its ties to the communities it touches.

Most of all, I look forward to exploring ways this company, its grower-owners and its employees can give back and continue building a legacy that dates back more than a century.

I trust you'll join me in that effort.

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# DON'T MISS YOUR OPPORTUNITY TO NETWORK WITH OTHER YOUNG FARMERS!

The Michigan Sugar Company Young Farmer Program provides a vital forum for young sugarbeet growers ages 18–40 to partner, share and learn. Through this program, growers are able to gain additional knowledge about small business practices and planning for the future, as well as learning more about the sugar industry, Michigan Sugar Company and Michigan agriculture.

SAVE THE DATE! OUR NEXT EVENT IS COMING UP! 3rd Annual Young Farmer Golf Outing Thursday, June 21

For more information or to join, visit our website: michigansugar.com/community/young-farmer-program/