

**Vote **NO** On Prop 50**



**Official Publication of Stanislaus County Farm Bureau  
Vol.76 No.14 September 25, 2025**

Vote NO on Prop 50, page 3 & Drone application business takes flight, page 14

Published Fridays by the  
Stanislaus County Farm Bureau

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**FAX (209) 521-9938**

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Stanislaus Farm News (ISSN: 8750-4960) Copyright © 2025 is published 20 times per year by the Stanislaus County Farm Bureau 1201 L St. Modesto, CA 95454. Call (209) 522-7278 to subscribe.

Application to mail at

Periodicals postage prices is pending at Modesto, CA.

The Stanislaus Farm News will publish on the following dates in 2025: Jan 17, Feb 7, Feb 21, March 7, March 21, April 11, April 25, May 9, May 23, June 20, July 11, July 25, Aug 8, Aug 22, Sept 19, Oct 3, Oct 17, Nov 7, Nov 21, Dec 12

**POSTMASTER:** Send address changes to: 1201 L Street Modesto, CA 95354. Stanislaus County Farm Bureau does not assume responsibility for statements by advertisers or for products advertised in the Stanislaus Farm News. Farm Bureau does not assume responsibility for statements or expressions of opinion other than in editorials or in articles showing authorship by an officer of the Stanislaus County Farm Bureau.

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## SCFB MISSION STATEMENT

To serve as the voice of Stanislaus County agriculture at all levels of government, while providing programs to assist its farms and family members and educate the general public of needs and importance to agriculture.

## Vote NO on Prop 50

*By Shannon Douglass  
President, California Farm Bureau*

Voters may have hoped for a break from politics in what is usually a nonelection year, but like it or not, a controversial special election is coming to California. This November, Californians will vote on whether to allow politicians to draw a new congressional map.

Proposition 50, which the California Farm Bureau strongly opposes, would throw out the congressional district maps produced by California's independent Citizens Redistricting Commission—a voter-approved entity established in 2008 to prevent partisan gerrymandering—and replace it with

the Legislature's handpicked, self-serving maps through 2030. Because California's constitution guarantees independent redistricting, the governor and Legislature must get voter approval.

Proposition 50 poses a threat to Farm Bureau members because it will undermine rural representation in Congress. California leads the nation in agricultural production thanks to the hard work our farmers and ranchers put in every day. Protecting the people who supply our food is critical to our state's future. With countless challenges facing agriculture, this is not the time to weaken our representation and our ability to enact policy solutions.

Farm Bureau's opposition to Proposition 50 runs deeper than partisan politics and national headlines.

As a nonpartisan organization focused on advocating for farmers and ranchers, we view this measure strictly as an attack on rural representation. We have been consistent on this issue for a long time. In 2010, the California Farm Bureau opposed Proposition 27—a politician-led effort to disband the Citizens Redistricting Commission permanently—and endorsed Proposition 20 to ensure that independent citizens drew California's congressional districts.

Urban populations already dominate politics in the state, and rural communities struggle to influence policy on essential issues such as water management, labor regulations and environmental rules. Proposition 50 exacerbates this imbalance by redrawing the map so that rural dis-

*See "NO on 50" on page 4*

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From "NO on 50" on page 3

tricts, which currently represent cohesive communities and interests, are carved up and appended to urban-dominated districts whose constituents may have vastly different policy priorities.

The proposed map is among the most gerrymandered in California's history. For example, Proposition 50 dismantles congressional District 1, the current North State district that extends from the Sacramento Valley to the Oregon border. The new boundaries divide this region into three districts, one of which uses a coastal panhandle to lump Modoc County in northeastern California with Sausalito, even though the former is closer to Idaho—two states away—than to the Golden Gate Bridge.

Fresno County, a major agricultural producer, is broken into six districts. San Joaquin County is divided five ways. Split-

ting communities prevents the formation of districts with concentrated rural interests. The result may be fewer representatives in Congress focused on the unique issues facing agricultural communities. That is undemocratic and unacceptable, and it threatens our ability to continue to be America's breadbasket.

The districts proposed by Proposition 50 are temporary, but the ballot measure sets a dangerous precedent. It undermines the critical work of the independent Citizens Redistricting Commission and could lay the foundation for eliminating it permanently. Proposition 50 could also embolden future efforts to get rid of independent redistricting not only for federal districts but for state legislative districts, undoing voter-mandated reforms to eliminate self-interested redistricting. If Proposition 50 passes, there is no telling what may come next. Given what is at stake, the opposition to Proposition 50 spans a diverse and bipartisan coalition that includes agriculture

advocates, good governance groups, local elected officials, taxpayer organizations, social justice and community groups, and businesses. With Californians from all walks of life uniting to protect fair representation, Proposition 50 can be defeated. Farm Bureau has a decades-long record of defending agricultural interests in statewide propositions. In addition to our support for the ballot measures that established



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the Citizens Redistricting Commission, we led efforts to defeat Proposition 15 in 2020, which would have increased property taxes on farmland by eliminating its Proposition 13 protections. When agriculture is threatened, farmers and ranchers must engage in coordinated advocacy to stand up and protect our future.

It is essential that we reject Proposition 50 and affirm that rural communities deserve equitable representation. Defeating this measure will signal to state lawmakers that California should not regress to an era of politically driven redistricting.

This November, Farm Bureau calls on all farmers and ranchers to vote NO on Prop 50.

Why get involved?

- The independent Citizens Redistricting Commission was established to take power out of the hands of politicians who would draw districts that favored them. An independent commission keeps the process fair and democratic.
- The commission's goal was to create districts with as much similarity as pos-

sible. The new districts under Proposition 50 do away with that independent, nonpartisan process.

If passed, Proposition 50 will weaken rural representation.

How can you make a difference?

- Vote NO: Ballots start arriving Oct 6. Vote NO, and make sure you send in your ballot right away.
- Share the message: Share your opposition with friends, coworkers and others in your circle of influence and encourage them to vote.

Sign up here: [www.cbf.com/prop50](http://www.cbf.com/prop50).



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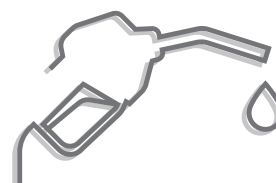


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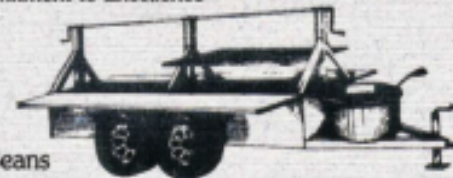
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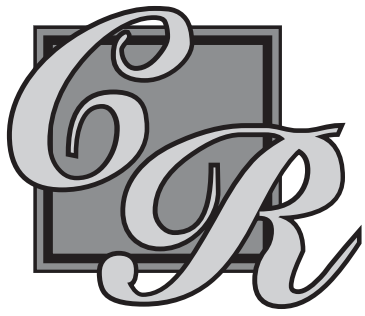
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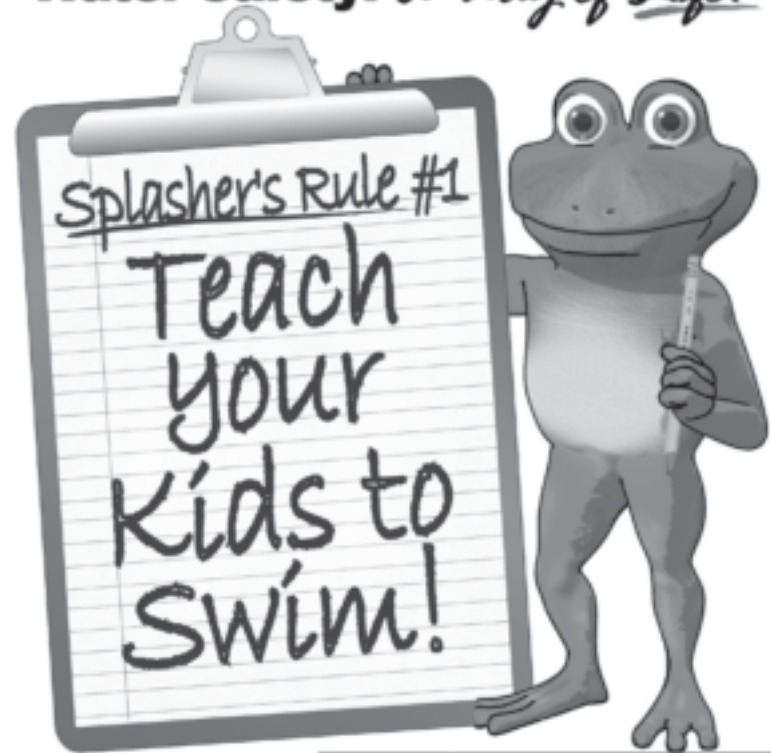


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**Farm Bureau president urges rural voters to reject redistricting measure**

In a special Ag Alert® commentary, California Farm Bureau President Shannon Douglass this week called on the state's farmers, ranchers and rural residents to reject Proposition 50. If passed, the ballot measure, which goes before voters in a special election Nov. 4, would give partisan lawmakers permission to gerrymander California's congressional map. The new map would break up rural districts and dilute the voting power of their constituents by appending parts of those districts to urban-dominated constituencies. "Proposition 50 poses a threat to Farm Bureau members because it will undermine rural representation in Congress," Douglass said in the commentary. "California leads the nation in agricultural production thanks to the hard work our farmers and ranchers put in every day. Protecting the people who supply our food is critical to our state's future. With countless challenges facing agriculture, this is not the time to weaken our representation and our ability to enact policy solutions."

**California Farm Bureau leaders seek results in D.C.**

With Congress facing end-of-fiscal-year funding deadlines and the expiration of the farm bill extension, a delegation of California Farm Bureau leaders traveled to Washington, D.C., last week to advocate on behalf of the state's farmers and ranchers. Farm Bureau officers, board members and policy advocates met with members of Congress to discuss issues such as the farm bill, agricultural labor and international trade. California Farm Bureau President Shannon Douglass said the face-to-face meetings, during which farmers and ranch-

ers share real-life experiences, play an important role in educating federal policymakers and informing their decisions. " Oftentimes, our elected representatives pass a bill, and they can be very well-meaning but don't realize the impact it would have on the ground," Douglass said. "They have to hear from us."

**Negotiations stall as Colorado River crisis looms again**

Time is running out for the seven states in the Colorado River Basin, as well as 30 tribes and Mexico, to reach a long-term deal for managing the overtapped river, which supplies water and hydropower to 40 million people in the West and irrigates more than 5 million acres of farmland. The current guidelines and drought contingency plans for the river expire at the end of next year, and negotiators have until Nov. 11 to reach a new agreement or risk intervention by the federal government. Meanwhile, after one of the region's driest years on record, reservoir levels on the river have again declined, prompting warnings from federal officials and

hydrological experts. "The fundamental problem we're contending with is declining hydrology with no end in sight," said JB Hamby, president of the Colorado River Commission of California and the state's lead negotiator. "How do we adapt to live with less?"

**California farmers win legal victory in drainage case**

California farmers won a legal victory—and a reprieve from additional environmental regulation—this month when a

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Panel 2: THINK! BeAware of power and electric stuff where you play.

Panel 3: LOOK! See those power lines? It's not safe to fly a kite here.

Panel 4: Sorry BeAware Bear. We'll play in safe places from now on.  
KIDS- PLAT IT SAFE STAY AWAY FROM POWER LINES AND ANYTHING ELECTRIZ.  
REMEMBER to STOP, THINK, LOOK!  
BeAware - The Power is there! MID

federal appeals court ruled that irrigation return flows discharged into surrounding waters through agricultural drains remain exempt from permitting requirements under the federal Clean Water Act. The 9th U.S. Circuit Court of Appeals ruled the operation of a large-scale Central Valley agricultural drainage system does not require a federal permit because the discharge is

composed entirely of return flows from irrigated farmlands, which are regulated by state laws. Kari Fisher, senior director and counsel for the California Farm Bureau, said the organization has been following the case since 2011, "given the enormous impact on California growers if the Clean Water Act's irrigated agricultural exemption was narrowed." Farmers in the state al-

ready comply with state and local environmental regulations that set water quality standards for pollutants, require monitoring and establish management practices.

### *Value of California agriculture hit record high last year*

The value of California's agricultural production hit a record high last year, according to data published last week by the California Department of Food and Agriculture. In 2024, farmers and ranchers in the Golden State produced \$61.2 billion worth of agricultural commodities, an increase of 3.6% from 2023. California led the nation in overall production value as well as in dairy and many types of fresh produce. The state's top agricultural commodities, ranked by economic value, were dairy products followed by almonds, grapes, cattle and calves, lettuce, strawberries, pistachios, tomatoes, carrots and broilers.

### *Harvest begins for "exceptional" California walnut crop*

As California's walnut harvest begins, market conditions remain strong

after improving last year following multiple years when growers struggled with low crop prices. With inventory from last year's crop nearly sold out, "the industry is well positioned to start shipping new harvest California walnuts immediately," said Robert Verloop, executive director and CEO of the California Walnut Board and Commission. This year's walnut crop is projected at 710,000 tons, an 18% increase from last year, even as the state's bearing acreage declined from 370,000 last year to 365,000 this year, according to the U.S. Department of Agriculture. Favorable weather conditions helped produce a large crop of "exceptional" quality, Verloop said. "I think international markets will be very pleased."

### *California table olive growers expect a light crop*

California table olive growers are expected to harvest a smaller crop this year. The 2025 forecast is 44,000 tons, down 10% from last year's crop of 48,634 tons, according to a survey conducted by the U.S. Department of Agriculture. Manzanillo olives make up the vast majority of California's table olives, with Sevillano olives comprising less than 6% of the state's crop. Some farmers grow other varieties in small quantities. The USDA report, which surveyed 242 growers, found that the sector struggles with many of the same challenges plaguing farmers of other crops: insufficient labor, increased input costs and weak markets.

### *California sheep ranchers help solar projects reduce fire risks*

Large-scale solar projects face an ongoing challenge in managing vegetation to reduce fire risks. In California, they're getting help from a humble farm animal. "We're the most environmentally friendly vegetation management tool out there," Ryan Indart, a Fresno County farmer and sheep rancher, told Ag Alert® in a field report. This month, Indart's sheep were wrapping up a busy season grazing utility-scale solar projects across the state before returning to their home ranch in Kerman. When they graze solar projects, "The sheep are sequestering carbon, reducing wildfire risk

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See "NEWS" on page 10

From "NEWS" on page 9

and making the soil ecology a lot more healthy," he said. "They're Mother Nature's best firefighters."

***Napa vineyards helped douse Pickett Fire***

Napa Valley winegrape growers are no strangers to wildfires, which have ruined crops in the region three times in the past decade. The Pickett Fire, which started Aug. 21 in Calistoga and burned about 6,800 acres, caused an estimated \$65 million in agricultural losses, including damage to about 3% of Napa Valley's vineyard acreage. For some growers, the losses were significant, but they said the outcome could have been far worse. The fire was contained in a corner of the valley thanks in part to a yearslong effort by the wine industry to better prepare for wildfires. During the past few years, groups representing vintners and grape growers donated money to build access roads and containment lines, and farmers coordinated with Cal Fire to map agricultural infrastructure such as reservoirs that could be used to fight wildfires. "It came into play on this fire," said JC Greenberg, deputy chief for Cal Fire and the Napa County Fire Department. "We were ahead of the game."

***Tomato yields up as canneries try to reduce inventory***

Thanks to adequate water supplies and mild conditions through-


out the growing season, California farmers may end up with a lot more tomatoes than canneries need. "It's a very excellent problem to have," Mike Montna, president and CEO of the California Tomato Growers Association, said of what's been described as a bountiful and quality tomato crop. The larger-than-expected crop means some of the fruit may go unpicked if the weather remains dry and harvest goes as planned. Colusa County grower Mitchell Yerxa said tomatoes aren't the only crops seeing upticks in yield. He noted his other row crops—including vine seed, cucumbers, watermelon and sunflowers—also have benefited from the weather this year. "We're all very pleasantly surprised at how good the yields have been," Yerxa said.

***Some forage farmers not subject to state program regulating farm runoff***

Because farmers who grow forage and pasture in northeastern California rarely apply nitrogen fertilizers or pesticides, water-quality regulators for the region voted last month to exempt agricultural operations from a state program that regulates farm runoff. The decision by the Central Valley Regional Water Quality Control Board affects 75,000 acres in Northern California's Pit River subwatershed and comes after research from the University of California found that irrigated pasture and hay operations pose minimal risk to water quality. "This has been a long time coming," said Kari Fisher, senior counsel and director of legal advocacy for

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the California Farm Bureau. State law requires growers who irrigate land to produce crops and pasture to enroll in the Irrigated Lands Regulatory Program, which was established to prevent agricultural runoff from negatively impacting surface and groundwater. Pasture and forage crops account for most of the irrigated land in the Pit River subwatershed.

*California Farm Bureau working group to address predator issue*

A surge of livestock kills, attacks and other conflicts caused by the state's growing predator population has prompted the state's largest agricultural organization to form a predator working group. The California Farm Bureau group will work in conjunction with law enforcement and other advocacy groups to examine the state's predator issue, with a current focus on wolves. It will also address conflicts caused by other predators, including mountain lions and bears. Since March, there have been more than 60 confirmed and probable cases of cattle killed by wolves in the Sierra Valley region of Plumas and Sierra counties. The apex predators remain fully protected as endangered under state and federal law, which means ranchers are prohibited from doing anything that could kill, harm or harass the species without facing criminal or civil penalties.



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## Climate Adaptation Strategy for Nut and Fruit Trees in the SGMA Era

Moneim Mohamed, Irrigation and Soil Advisor for North San Joaquin Valley, UCCE Stanislaus

Climate change and the associated recurring droughts in California, coupled with SGMA regulation will force many fruit and nut growers to reduce the amount of groundwater they can pump. There is a need for climate adaptation strategy to reduce water use and sustain production in a water-scarce environment. This article discusses climate adaptation strategy tools focused on irrigation management to keep specialty crops industry competitive despite climate and regulatory pressures.

1) Fix distribution before you add inches. Distribution Uniformity (DU) is commonly used irrigation performance measures of how evenly water is applied across a field during irrigation. The more DU is improved, the more

water will be conserved and the better the crop will perform. Gross irrigation amounts are often increased to account for poor DU by dividing the net irrigation required by the DU as a decimal. A system with poor DU wastes water and creates stress zones that cut yield. Test DU annually or at least every other year. Target  $DU \geq 0.85$  for drip;  $\geq 0.80$  for micro-sprinklers. Flush laterals, clean filters on schedule, replace clogged emitters, correct pressure variation (regulators, valve zoning), and fix leaks. Measure pressure at heads, tail ends, and midlines. If variation is  $>10\%$ , re-nozzle, add regulators, or split zones.

2) Schedule irrigation from weather, plant and soil, not the calendar. Optimize irrigation application efficiency to maximize root-zone storage; this requires accurate irrigation scheduling (proper timing and volume). There are three main irrigation scheduling methods for orchards: based on soil, plant, and weather measurements. No irrigation scheduling method

*See "SGMA" on page 24*

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## Drone application business takes flight

By Vicky Boyd

In less than three years, Nicholas Steed has gone from being unaware of agricultural drone applications to standing on the ground floor of a technology that's just taking off.

"Early 2023 I was at my day job — I'm a land surveyor by trade — talking to a coworker about drones. He mentioned they make ag drones that spray," Nicholas said. "I'd never heard about them before he mentioned it."

He was familiar with drones, having used them in land surveying. But as Nicholas researched using them to apply materials to fields and orchards, his interest piqued.

"I decided this was something new that I thought had a lot of potential as a possible opportunity for treating crops," he said.

This eventually led Nicholas and his brother and partner, Brandon, to start UAV Ag Solutions based in Oakdale. Originally the only commercial ag drone application business in Stanislaus County, the operation has since been joined in the market by Take Flight Ag Solutions of Waterford.

The Steeds' journey into starting their drone application business didn't happen overnight, either. Nicholas spent 18 months to obtain the necessary federal and state licenses and certificates needed to apply agricultural pesticides by drone, or unmanned



*Brandon Steed (left) and brother Nicholas are both licensed to fly agricultural spray drones. Each of the XAG Pro 100s that they fly weighs more than 100 pounds empty.*

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aerial vehicle — UAV — as they're also called. Brandon joined him in early 2024.

Both now have their Federal Aviation Administration Part 107 and Part 137 licenses. Because they operate drones over 55 pounds, which includes the aircraft and payload combined, they also had to obtain an FAA exemption.

As part of California Department of Pesticide Regulation requirements, Brandon and Nicholas completed 50-hour apprenticeships to obtain their aircraft pilot certificates. This was done under journeyman pilot Nate Nouwels at Ag-Bee in Temecula.

"They're the gold standard for California spray drone applications," Nicholas said of Ag-Bee. "They're awesome people. We wouldn't be here without them."

In addition, Nicholas earned a qualified applicators license from DPR, allowing him to mix, load and apply chemicals for the plant agriculture and mosquito categories. He supervises Brandon's applications. UAV AG Solutions also is a DPR-licensed pest control business.

#### COMPLEMENTARY APPLICATIONS

With the rise in ag drone applications, some are concerned they'll

replace ground rigs or aircraft. But Nicholas said he doesn't see that at all. Instead, he views drones as complementary and filling needs the other methods can't.

That's not to say that drones can't apply materials to full blocks or fields as they have done. But he said they're particularly suited to spot spraying, spraying borders or treating small blocks that aren't economical for the larger vehicles. Drones also do a good job applying materials to fields near sensitive areas, wet ground and areas inaccessible by tractors or planes, such as steep terrain or under high-voltage power lines.

2025 was the Steeds' first full season of operation, and they've applied insecticides, fungicides, herbicides and miticides to a myriad crops, including alfalfa, corn, winter wheat and tree nuts. "Across the board, the feedback has been that the drones did exactly what they're designed to do," he said. "And that's in large part because they're designed to be precise."

Stanislaus County Farm Bureau Governmental Affairs Director Tom Orvis has invited Nicholas to speak at a Farm Bureau board meeting, an Oakdale Lion's Club meeting and before other groups to educate people about the up-and-coming technology.

*See "Drones" on page 18*

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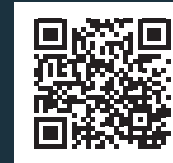
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From "Drones" on page 15

## CALIFORNIA CHALLENGES

One reason why drone application has been slow to take off in California is pesticide label requirements, Nicholas said. Frequently they'll require carrier volumes of 5-10 gallons per acre, and sometimes more. Other products may not be labeled at all for aerial or drone application.

In the Midwest, on the other hand, custom drone application has soared. Many operations run swarms of drones, with each pilot overseeing three craft. As a result, the group can treat thousands of acres per day and at typical rates of 2-5 gpa.

Another challenge Nicholas said they have to overcome is the mindset of "coverage is key" that growers and pest control advisers have. While it may be true in some instances and with some products, he said that's not always the case.

In fact, Nicholas said he has obtained good results at low rates. His beliefs are

backed by spray drone trials conducted by Indiana's Purdue University.

The trials examined applications of two different broad-spectrum contact herbi-

cides at four rates on two troublesome weeds in soybeans at two locations. The results varied, likely influenced by temperature and humidity during application.



*A single agricultural drone flies over an Oakdale-area almond orchard.*



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But the researchers concluded that “increasing the carrier volume in drone applications may not always translate to greater weed control.”

California’s higher carrier volume requirements are one reason why the Steeds run XAG P100s Pros with 13.5-gallon tanks. They started with one and recently purchased a second.

This will allow them to stagger the drones so one is always in the air while the other is being refilled or having batteries swapped out.

Each battery lasts about 10 minutes with a full charge and full payload. But Nicholas said the drones only have a full tank at the beginning of a flight and quickly empty it as they fly, so the actual battery life is longer.

#### DRONE APPLICATION 101

Sometimes known as quad-copters, each of the Steeds’ XAG Pro 100 drones has four rotor propellers and measures more

than 8 feet wide with the propellers fully extended. Below each rotor is a rotary nozzle that allows users to select the proper droplet size.

Sensors and advanced algorithms, or computerized instructions, adjust the spray rate based on drone speed and altitude, ensuring consistent coverage. Think of them like rate controllers on a ground rig.

The spray nozzles can be switched out and replaced with a dry spreader under the drone’s belly for granular product application.

Before Nicholas flies a field or block, he uses a small drone to map the area to be treated and create digital GPS-referenced boundaries. This ensures the acreage is accurate.

The digital information, along with per-acre

application rates, is fed into the large spray drones to guide them through their operations.

Eventually, the Steeds would like to add a third drone to their fleet. As technology has continued to evolve, larger models with 17-gallon tanks, larger pumps and improved efficiency are already on the market.

While admitting flying drones is just plain fun, Nicholas said he also considered it an honor to be on the ground floor of something he considers the wave of the future.

“How often in life do you get a chance to be so early with something that’s so revolutionary?” he said. “Plus to be in a position we’re in to see where it’s been and where it’s going. This stuff is just in its infancy.

“This is a tech business as much as it is an ag business. There’s so much potential for development as drones get bigger and better and more efficient.”



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## We Spoke to Over 100 Dairy Operators, Farmers and Ranchers

By Matin S. Johnson, Farm Legacy Advisors

Trade show season has come and gone, and we want to say a big thank you to all of you that visited with us and helped out with our survey titled "Top financial planning concerns for agribusiness owners and operators."

Out of our list of ten items, three concerns were chosen much more often than the rest; protecting assets for future generations, minimizing tax liabilities, and ensuring a successful succession or exit strategy. Since these seem to be top of mind, let's go deeper into each of them and explore how family farmers can address them through sound financial and estate planning.

**Number 1: Does My Estate Plan Protect My Assets for Generations to Come?**  
You told us this was your top concern and for good reasons. You and possibly generations before you, have worked hard to get where you are today and wanting to ensure that the fruits of your labor are passed on to future generations makes sense. A properly designed and executed plan is crucial for closely held family farms, not only to ensure that the business remains intact after the current owners pass on, but also to protect the farm from external threats such as creditors or family disputes.

Estate planning for a family farm has its own challenges due to the complexity of farm assets, including land, equipment, livestock, and the business itself. These assets are often illiquid, meaning they cannot be easily sold to cover estate taxes or other obligations. Moreover, farm families may wish to preserve the land and business for future generations, which may not happen without careful planning.

Here are some key components of a strong estate plan:

- **Will and Trusts:** Although each state's laws are different, at the very least a will is essential for any estate plan, as it dictates how assets will be distributed upon death. However, relying solely on a will may not be enough. A revocable living trust can provide flexibility in how assets

are managed after death and can help avoid probate, which can be a long and costly process. For some families, including irrevocable trusts in their planning may best meet their specific objectives and help preserve assets for generations.

- **Farm Succession Plan:** This document outlines how the farm will be transitioned between generations, addressing concerns such as who will take over operations, how decisions will be made, and how disputes will be resolved. It should be part of the overall estate plan to ensure that the farm remains viable for future generations. More on this below.
- **Asset Protection:** Family farms are vulnerable to lawsuits or claims, especially if there are multiple family members involved in the business. Asset protection strategies, such as forming a limited liability company (LLC) or family limited partnership (FLP), can shield farm assets from personal liabilities or external threats.

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These strategies can help preserve the farm's assets and protect them from creditors or legal claims.

- **Gifting and Lifetime Transfers:** One way to reduce estate tax liabilities is through gifting assets during the lifetime of the current owner. Annual gifts of up to a certain amount (currently \$19,000 per person in 2025) can be made without triggering gift tax. Larger gifts may be made using one's lifetime exemption, either outright or in trust.
- **Life Insurance:** Life insurance is often used by families with large estates to provide liquidity, leverage and tax-advantaged benefits. In some cases, this may include providing an inheritance for children that are off the farm. Life insurance can also help fund buy-sell agreements, which arguably every business should have in place.



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## Number 2: Am I Doing All I Can to Reduce My Tax Bill?

This question came in a close second in our survey and that's no surprise. Not many of us ask our accountant if there is any way we can pay a little more each year!

This is a good place to start when thinking about minimizing tax liabilities. For specific advice please consult your tax professional:

1. **Tax-Efficient Business Structure:** The structure of the farm business has a significant impact on its tax liabilities. Sole proprietorships, partnerships, S corporations and C corporations each have different tax implications, and it's crucial to choose the right structure based on your operation's specific needs.

2. **Depreciation and Deductions:** The IRS allows farmers to depreciate the cost of farm equipment, buildings, and certain improvements over time. By taking full advantage of depreciation schedules and other deductions, farmers can lower their taxable income. Additionally, the Section 179 deduction allows farmers to deduct the cost of qualifying equipment and machinery up to a certain limit in the year of purchase, rather than depreciating it over several years.

3. **Tax Credits:** Several tax credits are available to farmers, including credits for investing in renewable energy, conservation programs, or other sustainable farming practices.

4. **Estate and Gift Tax Planning:** The federal estate tax exemption allows individuals to pass a certain amount of wealth to their heirs without incurring taxes. For 2025, the exemption is \$13,990,000 per individual, but this is subject to change. This is in addition to the \$19,000 annual exclusion gifts mentioned above. It may be possible to introduce leverage and discounting in your gifting strategies to improve the economics.

5. **Conservation Easements:** For farmers who own large parcels of land, donating a conservation easement can result in significant tax deductions. A conservation easement is a voluntary agreement to limit development on the land, preserving its agricultural or natural state. The federal government provides tax incentives for farmers who take this step, which can help reduce estate taxes while preserving the farm for future generations. We spoke to over 100 dairy operators, farmers and ranchers

6. **Tax-Deferred Retirement Accounts:** Farmers, like other small business owners, should take advantage of tax-deferred retire-

7. **Income shifting:** You may wish to review your compensation plans looking for opportunities to shift income from family members in a higher tax bracket to family members in a lower tax bracket (reasonable compensation rules may apply).

## Number 3: How Successful Will My Succession or Exit Strategy Be?

One of the most critical issues for family farms is ensuring a smooth transition of leadership from one generation to the next. Succession planning involves preparing the next generation to take on the responsibilities of managing the farm and ensuring that the business remains viable after the current owner steps down.

Succession planning is often complicated by emotional ties to the farm, family dynamics, and the difficulty of identifying a successor who is both capable and willing to take on the responsibility. Furthermore, many family farms are not designed to be sold as stand-alone businesses, making it challenging to transition ownership to non-family members.

Things we think about when building a succession plan are:

- **Identifying Successors:** One of the first steps in succession planning is determining who will take over the farm. This decision is often influenced by family relationships, with the next generation often expected to step in. However, it's essential to assess the skillset, interest, and



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*From "Dairy" on page 21*

readiness of potential successors. An open dialogue with family members can help ensure that the transition process goes smoothly.

- **Leadership Training:** The successor must be equipped with the skills and knowledge necessary to run the farm. This includes financial literacy, operational expertise, and an understanding of the legal and regulatory landscape. If promoting this person from within, best practice is to create a written development program to ensure they are well-prepared.
- **Estate Equalization:** In some cases, the successor may not be able to inherit the entire farm or its value. An equal or partial distribution of wealth among heirs may be necessary to avoid conflict. But keep in mind that fair isn't always equal and equal isn't always fair. Strategies such as dividing the farm into portions or offering non-farm assets to other heirs can help maintain family harmony while ensuring that the farm remains intact.
- **Exit Strategy for the Current Owner:** The current owner must also consider their

exit strategy. This may involve selling and/or giving the farm to the next generation, or perhaps selling to an unrelated party. It's important to plan to go to the next phase of your life, rather than going from farming to sitting on the couch. Don't take this step for granted!

- **Legal and Tax Considerations:** Succession planning must consider various legal and tax issues. These may include the tax implications of transferring ownership, the need for a buy-sell agreement, and the structure of any sales or gifting arrangements. A well-crafted succession plan will minimize taxes and ensure that the transfer of assets is as smooth and efficient as possible.

**Conclusion**

In agriculture there always seems to be more to do than there is time to do it. It's easy to put this planning off, but the costs of doing so may be great for yourself, your loved ones, employees and

your community. Your family and employees look up to you and think you have all this done. Please don't disappoint them!

Thanks again to the good people that helped us with our research. Matin Johnson is a registered representative of and offers securities and investment advisory services through Osaic Wealth, Inc., member FINRA/SIPC. Osaic Wealth and its representatives do not offer tax or legal advice. Osaic Wealth is separately owned and other entities and/or marketing names, products or services referenced here are independent of Osaic Wealth. Progressive Dairy is not affiliated with Osaic Wealth.



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**From "SGMA" on page 13**

is perfect. Using just one irrigation scheduling method is still effective but using two is even better. However, combining all three methods is recommended, as it gives you more confidence in making informed and effective water management decisions.

**A) Weather based method**

ET based irrigation scheduling matches the water your trees have used since the last irrigation; transpiration (T) through leaves, plus soil evaporation (E). Replacing only the amount used by the tree plus an appropriate leaching fraction can improve water use efficiency and reduce pumping costs. Determining the amount of water a crop uses through evapotranspiration, or ETc, is calculated by multiplying the known ET value of a reference crop, usually grass, (ETo) by a percentage, or crop coefficient (Kc), which changes through the season based on canopy cover, weather, and day length [ETC = ETo × KC]. Subscribe to our weekly Crop Water Use email report if you don't want to run these numbers yourself. Each week you will receive the estimated ETc for almonds, peaches, walnuts, wine-grape vineyards, alfalfa, pasture, and pistachios in Stanislaus County. To subscribe, click [HERE](#), scan the QR code below, email [uccestanislaus@ucanr.edu](mailto:uccestanislaus@ucanr.edu), or call our office at 209-525-6800.

**B) Soil based method**

The look and feel method of your soil used to be the most common field method to check soil moisture, but this method takes time and experience to train yourself and it is subjective especially when soil is dry or wet. There are many soil moisture sensors available in the market, sensors that can tell you when to irrigate (Tensiometers, Granular matrix Sensors). These sensors measure how strongly water is held by soil particles: the drier the soil, the higher the tension, and the more difficult it is for a plant to extract water. The reading provided by these sensors is in cb or kPa. On the other hand, some sensors tell you how much and when to irrigate (Neutron Probe, Resistance, Capacitance, Time Domain Reflectometry (TDR)). The Neutron Probe will give you

the most accurate reading while the others will give you a trend that is usable for irrigation scheduling. When we talk about how much water soil can hold for plants, we use three terms. The first term is "field capacity" (FC). FC is the water that is left in the soil after most of it has drained away, usually about 2 to 3 days after irrigation event. The second term is "permanent wilting point" (PWP). PWP is when the soil has so little water left that plants cannot take it up anymore. And the third term, "Total available water" (TAW), is the difference between field capacity and permanent wilting point. TAW is the space required to manage your soil water depletion. Deciding how dry you allow the soil to get before irrigation is called management allowable depletion (MAD) and is usually set around 50%. Depleting the soil water beyond this point will negatively impact plant growth and yield. Adjust runtime and frequency to push water into the active root zone— not past it.

**C) Plant-Based method**

Out of the many plant-based irrigation scheduling sensors, the pressure chamber, which measures the tension of water within the plants, has shown its reliability as a physiological indicator of water stress in trees and vines. This method tells when to irrigate and to check on the other methods (weather and soil). Weather- and soil-based irrigation scheduling methods tell how much irrigation

is required but you need to make assumptions about the root zone depth. Thus, plant-based methods can determine if those assumptions are accurate. Use crop-specific thresholds from UC guidelines for "fully watered," "mild deficit," and "moderate deficit" targets in different growth stages. We offer free trainings on how to use the pressure chamber and how to interpret the data.

3) Phenology based deficit irrigation  
Deficit irrigation is a water application practice that applies less water than the evapotranspiration process requires. Phenological-based deficit irrigation or Regulated deficit irrigation (RDI) practice is achieved by reducing irrigation amount during specific growth stages. Avoid imposing water stress during periods of rapid



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fruit growth. For species with a double-sigmoid fruit growth pattern, moderate deficit irrigation can be applied with relatively low risk during phase of growth (stage II). If stage II occurs in mid-summer and persists, this window can offer meaningful water savings. In contrast, stone fruits are highly sensitive to stress immediately before and after stage II; they should be fully irrigated throughout these rapid-growth intervals. Young orchards (years 1–3) use less water than full canopy orchards, however, growers should not apply deficit irrigation to young trees to avoid delay until they come to full production.

#### 4) Additional Considerations

- Incorporate drought-tolerant rootstocks in replanting decisions to survive with the future of limited water. Also, choose varieties with lower chilling needs and heat tolerance where applicable. Consider different crops that are drought tolerant.

- Consider automation. Automating start/stop and irrigation set length based on sensors feedback will result in water savings and cut energy bills.

- If your field has different soil types, consider variable rate (zoning) irrigation by installing a Variable Frequency Drive (VFD) to your pump. A VFD allows the pump to speed up or slow down to meet the needs of an irrigation system. If the system requires less flow or pressure (for example, when watering fewer blocks), the VFD slows the pump down. VRI will reduce electricity/energy the pump is using resulting in savings on pumping costs. State Water Efficiency and Enhancement Program (SWEEP), Utility companies, or NRCS might offer rebates for VFDs.

- Cover crops can be used to work as a mulch to limit soil evaporation and improve infiltration. Terminate early in dry springs to avoid water competition over trees.

- Thinning can slightly reduce a tree's water use. In a drought year, heavier thinning than usual may be needed so the remaining fruit reaches acceptable size.

- Consider On-Farm Recharge (often called Ag-MAR, Agricultural managed aquifer recharge) if your soil allows. Winter groundwater recharge during wet years could be used to replenish over drafted aquifers. During the recharge process, water infiltrates through the soil profile, reaches, and stores in the aquifer for use later on during the growing season. You can test if the field is suitable for GWR by knowing the infiltration rate. Infiltration rate is the rate of water enters into the soil layers. You can know when the soil starts to percolate if a watermark sensor is used and gives a zero reading of soil moisture potential. You can quickly check your field infiltration rate from Web Soil Survey website. <https://websoilsurvey.nrcs.usda.gov/app/WebSoilSurvey.aspx>

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## Navigating Today's Almond Industry Challenges

*By Alexi Rodriguez, President & CEO, Almond Alliance of California*

As the new crop year begins, California's almond industry is feeling pressure on multiple fronts: rising costs, tightening regulations, and a trade environment that is increasingly unpredictable. For growers across the Valley, these challenges are not abstract—they're showing up in orchard decisions, grower returns, and the long-term outlook for family farms.

### Trade and Tariffs

Almonds are California's top export crop, with nearly three-quarters of production shipped overseas. But tariffs and shifting trade policies continue to disrupt access to key markets.

- China has imposed tariffs as high as 45% on in-shell and 25% on processed almonds, sharply reducing demand.
- India, our largest single market, has seen volatility tied to tariff disputes and port clearance delays—even as consumer demand remains strong.

The Almond Alliance is pressing for tariff relief, expanded market access, and stronger government nutrition and purchase programs to offset lost demand. Our goal is to ensure stable trade channels that keep markets open and prices competitive.

### Economic Pressures

This year's USDA Objective Estimate triggered another \$0.50/lb drop in almond prices, hitting growers who have already endured four consecutive years of costs outpacing returns. This imbalance is not sustainable. We are working with USDA and policymakers to improve the accuracy and

transparency of federal data reporting, since unexpected swings in reports can distort markets and suppress grower confidence. Stabilizing data and market signals is an important step toward restoring balance between costs and returns.

### Pest Pressures and Abandoned Orchards

Abandoned orchards continue to be a serious concern. When left unremoved, they provide breeding grounds for pests and invasive species that spread quickly into healthy orchards, raising costs and lowering yields for surrounding farms.

To tackle this, the Almond Alliance is partnering with agencies to try and accelerate the removal of abandoned orchards. We are also supporting research efforts, including \$1.5 million for invasive pest mitigation and \$500,000 dedicated to Carpophilus beetle control.

### Political Shifts

California's redistricting battle could reduce the strength of Central Valley agriculture's voice in Congress. Fewer

farm-district representatives would mean less influence on trade, water, and regulatory policy—precisely when these issues are most urgent for growers. The Almond Alliance is closely monitoring these changes to ensure agriculture's concerns remain well-represented.

### Moving Forward

From volatile markets to pest threats and political change, the pressures facing almond growers are significant. That's why the Almond Alliance is committed to keeping these challenges front and center in Sacramento, Washington, and beyond. By combining strong advocacy with practical, grower-focused solutions, we can protect orchard health, strengthen markets, and ensure California almonds remain competitive worldwide.



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1. Publication Title: The Stanislaus County Farm News  
 2. Publication Number: 09-23-2025  
 3. Filing Date: 09/23/2025  
 4. Issue Frequency: 20  
 5. Number of Issues Published Annually: 20  
 6. Annual Subscription Price: \$3.00  
 7. Complete Mailing Address of Known Office of Publication (Street, city, county, state, and ZIP+4®): 1201 L Street, Modesto, Ca 95354  
 8. Complete Mailing Address of Headquarters or General Business Office of Publisher (Not printer): 1201 L Street, Modesto, Ca 95354  
 9. Full Names and Complete Mailing Addresses of Publisher, Editor, and Managing Editor (Do not leave blank):  
 Publisher (Name and complete mailing address): Catie Diemel, 1201 L Street, Modesto, Ca 95354  
 Editor (Name and complete mailing address): Anna Genasci, 1201 L Street, Modesto, Ca 95354  
 Managing Editor (Name and complete mailing address): Anna Genasci, 1201 L Street, Modesto, Ca 95354  
 10. Owner (Do not leave blank. If the publication is owned by a corporation, give the name and address of the corporation immediately followed by the names and addresses of all stockholders owning or holding 1 percent or more of the total amount of stock. If not owned by a corporation, give the names and addresses of the individual owners. If owned by a partnership or other unincorporated firm, give its name and address as well as those of each individual owner. If the publication is published by a nonprofit organization, give its name and address.)  
 Full Name: Stanislaus County Farm Bureau  
 Complete Mailing Address: 1201 L Street, Modesto, Ca 95354  
 11. Known Bondholders, Mortgagees, and Other Security Holders Owning or Holding 1 Percent or More of Total Amount of Bonds, Mortgages, or Other Securities. If none, check box  none  
 Full Name: Complete Mailing Address:  
 12. Tax Status (For completion by nonprofit organizations authorized to mail at nonprofit rates) (Check one)  
 Has Not Changed During Preceding 12 Months  
 Has Changed During Preceding 12 Months (Publisher must submit explanation of change with this statement)  
 PS Form 3526, July 2014 (Page 1 of 4) (See instructions page 4) PIN: 7530-01-000-9031 PRIVACY NOTICE: See our privacy policy on www.usps.com

13. Publication Title: The Stanislaus Farm News  
 14. Issue Date for Circulation Data Below: 09/24/2025

15. Extent and Nature of Circulation

a. Total Number of Copies (Net press run)		Average No. Copies Each Issue During Preceding 12 Months	No. Copies of Single Issue Published Nearest to Filing Date
b. Paid Circulation (By Mail and Outside the Mail)			
(1)	Mailed In-Country Paid Subscriptions Stated on PS Form 3541 (Include paid distribution above nominal rate, advertiser's proof copies, and exchange copies)	305	180
(2)	Mailed In-Country Paid Subscriptions Stated on PS Form 3541 (Include paid distribution above nominal rate, advertiser's proof copies, and exchange copies)	1500	1642
(3)	Paid Distribution Outside the Mails Including Sales Through Dealers and Carriers, Street Vendors, Counter Sales, and Other Paid Distribution Outside USPS®	0	0
(4)	Paid Distribution by Other Classes of Mail Through the USPS (e.g., First-Class Mail®)	5	5
c. Total Paid Distribution (Sum of 15b (1), (2), (3), and (4))		1810	1827
d. Free or Nominal Rate Distribution (By Mail and Outside the Mail)			
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(2)	Free or Nominal Rate In-County Copies Included on PS Form 3541	15	20
(3)	Free or Nominal Rate Copies Mailed at Other Classes Through the USPS (e.g., First-Class Mail)	5	0
(4)	Free or Nominal Rate Distribution Outside the Mail (Carriers or other means)	10	10
e. Total Free or Nominal Rate Distribution (Sum of 15d (1), (2), (3), and (4))		45	50
f. Total Distribution (Sum of 15c and 15e)		2005	1877
g. Copies not Distributed (See instructions to Publishers #4 (page #3))		20	48
h. Total (Sum of 15f and g)		2025	1925
i. Percent Paid (15c divided by 15f times 100)		97.7%	97.3%

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16. Electronic Copy Circulation

	Average No. Copies Each Issue During Preceding 12 Months	No. Copies of Single Issue Published Nearest to Filing Date
a. Paid Electronic Copies	0	0
b. Total Paid Print Copies (Line 15c) + Paid Electronic Copies (Line 16a)	1810	1827
c. Total Print Distribution (Line 15f) + Paid Electronic Copies (Line 16a)	2005	1877
d. Percent Paid (Both Print & Electronic Copies) (16b divided by 16c × 100)	97.7%	97.3%

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17. Publication of Statement of Ownership  
 The publication is a general publication, publication of this statement is required. Will be printed in the 9/24/25 issue of this publication.  Publication not required.

18. Signature and Title of Editor, Publisher, Business Manager, or Owner: Anna Genasci - Date: 09/23/2025

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