

DEALER

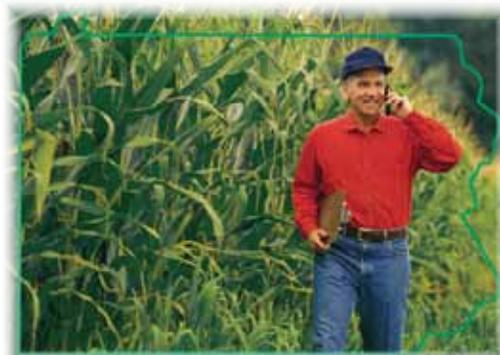
The Newsletter of NORTHEAST EQUIPMENT DEALERS ASSOCIATION, INC.



HELP FOR AGRICULTURE

Agricultural Policy: Governor Wolf Proposes Pennsylvania Farm Bill

On February 15, 2019, Pennsylvania Governor Tom Wolf announced a proposed "Pennsylvania Farm Bill" designed to increase investment in Pennsylvania's agricultural sector. The plan will provide \$24 million in funding and will focus on six main components and includes the creation of a business development center which will be a resource to farmers for business, transition, and succession plans.



The proposed bill will support animal agriculture with funding for the Pennsylvania Dairy Investment Program, Center for Animal Agriculture Excellence, and funding to reimburse small producers for federal meat inspection compliance costs. Funding will be provided for the Conservation Excellence Grant Program, Agriculture Linked Investment Program, and Resource Enhancement and Protection Tax Credits. **The bill will include provisions to expand the allowable width of farm equipment on roads from 16 to 18 feet and will allow for subdivision of preserved farms.**

The bill is also intended to encourage a new generation of farmers by providing funding for the Agriculture and Rural Youth Organization Grant Program and The Pennsylvania Farm to School Grant Program. Five million in funding will be included in the Pennsylvania Rapid Response Disaster Readiness Account in order to respond to agricultural disasters. Lastly, the bill proposes to increase program support for marketing various programs including the PA Preferred Organic Initiative, PA Preferred Program, State-level Specialty Crop Block Grant Program, and Urban Agriculture.

~ The Agricultural Law Brief, March 2019

A research and education program of the

Center for Agricultural and Shale Law—Penn State University

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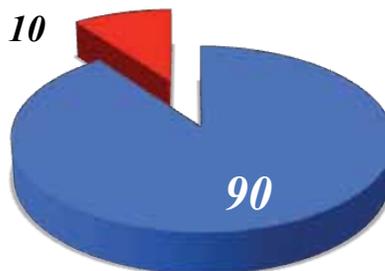
<u>Policy Year</u>	<u>Dividend</u>
2016-2017	35.0%
2015-2016	30.0%
2014-2015	20.0%
2013-2014	15.0%
2012-2013	15.0%
2011-2012	5.0%
2010-2011	20.0%
2009-2010	25.0%
2008-2009	37.5%
2007-2008	20.0%



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You may also visit us at www.haylor.com/NEDA

Observations from the FIELD



Tim Wentz
Field Director /
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717.576.6794

While traveling to State College, PA for meetings with PSU Extension leadership, College of Ag staff and the Ag Council, I couldn't help but look at this sign and think about the other "recruiting" billboards and signage I've seen recently. I thought about what effect a 3.8% unemployment rate (full employment) is having/will have on our industry and dealer members.



Your market place may be different, but the going rate for forklift drivers/warehouse personnel in south central PA is roughly \$17.00/ an hour. McDonalds and other fast food/convenience stores advertise starting wages of \$11.00/ an hour or more. Most agree there's a labor shortage, I don't think I'm telling you anything new.

So, you're probably asking, what can NEDA do to help dealers solve their workforce challenges and remain profitable? Well, we might not have the "golden bullet", but we can, are, and have done a few things!

Although it might not be the first thing that comes to mind, our/your investments in legislative advocacy helped support service department profitability as a result of enhanced warranty language. Knowing that you're going to get paid your posted labor rate, a reasonable margin on parts and, in some cases, help with transportation expense allows dealers to more comfortably increase technician compensation and in turn compete for well qualified personnel, in addition to investing in specialty tools, training and professional development. Maine, Vermont, New Hampshire, and New York have all benefited from updated warranty language. We're hopeful that Connecticut dealers will soon join that club, but realize we've got lots of work yet to do in several other states. I should note that we've also partnered with other associations advocating against select "labor" legislation, changes to sales tax law, right to repair, and other legislation which may affect our member dealers and will continue to track and advocate in state capitals on behalf of our member dealers.

And now on to apprenticeship. For most of our member dealers, recruiting and retaining well qualified technicians has been the most challenging issue. I can't tell you how many times I've had a dealer answer "can you find me a technician" when I've asked if there's anything that I/NEDA can do for them. Please take some time and review our apprenticeship website at www.nedaapprenticeship.com I'm happy to answer any questions. As with our advocacy work, we recognize we've much more work to do on the apprenticeship program(s) but are excited about the response we've received from high school teachers after learning about our pre-apprenticeship and apprenticeship programs.

Finally, I would like to introduce enhanced technician screening tools. How many times have you hired a technician only to find out after they've started that he/she hasn't mastered all the skills they claimed to have during the interview process? I'm happy to report that NEDA will soon have an online screening test available. We've spent the time and money necessary to ensure the test was created and validated by technicians employed at industry leading dealers. Keep an eye on Dave's bytes for the announcement!

"When we work together as an Equipment Dealer Association, and speak with a unified voice, everyone wins! Our accomplishments prove that when we work together, we can achieve what individuals could not: the ability to attain our mutual goals."

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PSU Extension to Host a Train the Trainer Course on Spotted Lanternfly Permit

Penn State Extension is currently offering a “train the trainer” course on the Spotted Lanternfly Permit to train designated employees – usually an owner, manager, or supervisor – within a company on how to comply with the quarantine regulations. The designated employee must then train fellow employees. For additional information or to register, click here – <https://extension.psu.edu/spotted-lanternfly-permit-training>



~ Courtesy of Penn Ag Industries

Still Operating AOBRD's?

Don't Wait to Make the Switch to ELD's!

If your company is operating AOBRD's, you need to begin planning now to make the switch to ELD's to be in compliance with the December 16, 2019 deadline. Recent reports have indicated a concern by manufacturers that they may not be able to keep up with the demand to transition from AOBRD's to ELD's. If you haven't already, you should contact your ELD provider of choice to verify the timeframe that is required to make the transition. If you haven't yet determined which ELD provider you will be using, that decision needs to be made as quickly as possible.

Additional information and articles of interest on this subject can be found here, just click ELD Implementation Timeline and Resources OR <https://www.fmcsa.dot.gov/hours-service/elds/implementation-timeline>

Dealers going into Canada, please note this new law!

New Canadian Fuel Charge Took Effect April 1, 2019

Canada has passed a new fuel charge that is expected to be implemented April 1, 2019 for users of fossil fuels in New Brunswick, Ontario, Manitoba, and Saskatchewan. Motor carriers that operate in those territories are required to register by April 1, 2019 with the Canadian Revenue Agency (CRA) or face a fine of \$2,000. The Act responsible for this tax is the Greenhouse Gas Pollution Pricing Act.

The new tax is, to say the least, controversial. The information released by the Canada Revenue Agency leaves questions that are unanswered or not well explained and motor carriers in the U.S. and Canada are scrambling to understand the requirements and comply. The Maine Motor Truck Association (MMTA) has spoken to the CRA and now have a CRA contact to clarify the new tax as it is unfolding.

The fuel charge, also known as a “carbon tax”, is intended to tax those who use fossil fuels in order to reward Canadian citizens that do not. The idea is to tax those who pollute in order to change society's behavior, eventually reducing the reliance on fossil fuels and the pollution to the environment. The tax begins at a rate of \$20 per ton of carbon in 2019 and increases to \$50 per ton in 2022. The per ton rate on light fuel oil (diesel fuel) equates to a per liter tax of \$0.0537 in 2019 and rises each year until 2022 at which time the tax will be \$0.1341 per liter. [Read more](#)

Courtesy of Maine Motor Truck Association



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Massachusetts: Paid Family and Medical Leave Requirements (PMFL) Begins July 1, 2019

If you employ Massachusetts workers, you'll be required to comply with the PFML law beginning July 1, 2019. Learn more about your responsibilities around remitting and paying contributions, notifying your workforce, and applying for exemptions. [Click here:](#)

This article effects all NEDA Members

Chesapeake Bay Information

The Department of Environmental Conservation, local Soil and Water Conservation Districts through the Upper Susquehanna Coalition, along with other partners, including New York Farm Bureau, are working together to develop New York's Chesapeake Bay Watershed Implementation Plan (WIP). This document outlines how New York plans to meet the nutrient reduction goals in the Total Maximum Daily Load (TMDL) for each source sector by 2025. While the Chesapeake Bay relies heavily on the agricultural community for a large portion of the nutrient load reductions for New York State, everyone has a role to play in the Chesapeake Bay restoration efforts.

The Susquehanna River Watershed and the Chemung River Watershed form the headwaters to the Chesapeake Bay here in New York, with land area across 19 New York counties that eventually drains to the Chesapeake Bay in Maryland. The counties in the New York portion of the Chesapeake Bay Watershed include Allegany, Broome, Chemung, Chenango, Cortland, Delaware, Herkimer, Livingston, Madison, Oneida, Onondaga, Ontario, Otsego, Schoharie, Schuyler, Steuben, Tioga, Tompkins and Yates. [Click here:](#) to see a map of the Watershed in each county.

The TMDL is essentially the projected nutrient loads that the Chesapeake Bay can receive from numerous nutrient sources and still attain water quality standards for dissolved oxygen and clarity. Those nutrient sources are broken up into five main source sectors: Agriculture, Wastewater, Urban, Forest and Septic. Each of these source sectors is assigned target nutrient reduction goals in the TMDL to meet by 2025. For questions regarding the Chesapeake TMDL, please contact your local County Soil and Water District or Lauren Williams at New York Farm Bureau at (518) 431-5607 or lwilliams@nyfb.org.

~ Courtesy of the New York Farm Bureau

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NLRB Issues Decision Clarifying the Test for Independent Contractors Under the NLRA



Recently, the National Labor Relations Board issued an important decision clarifying its approach to classifying workers as independent contractors for purposes of the National Labor Relations Act. In its decision, [available here](#) - the NLRB held that worker classification determinations under the NLRA's common-law test should give significant consideration to the presence or absence of "entrepreneurial opportunity" — the opportunity for the worker to make a profit or suffer a loss. Under the standards articulated in the decision, "entrepreneurial opportunity" is not an "overriding consideration," but "is a principle by which to evaluate the overall effect of the common-law factors on a putative contractor's independence."

As the NLRB put it, "employer control and entrepreneurial opportunity are opposite sides of the same coin: in general, the more control, the less scope for entrepreneurial initiative, and vice versa."

The decision overturns a 2014 NLRB decision that had limited the importance of entrepreneurial activity to the classification inquiry, subsuming it as merely an aspect of a newly-created "rendering services as part of an independent business" factor that was not part of the traditional common-law test.

~ ATA Dispatch



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It will take time
and communication
to make the
transition work.



Best Way To Transition Multiple Businesses To Next Generation?

Question. *I just filed my taxes for this year. I'm 68, I'm thinking of retiring and I can't think of passing down the farm. But I have 600 acres, 400 head of cattle in a cow-calf beef operation and I also run a farm machinery business. I have three children, two of whom I want to pass the farm down to, and the third I would like to pass the farm machinery business to. It's a hard discussion for me and my family. I also don't know the best way of transitioning the business, so it benefits everyone at tax filing time. I'd like to get this done this year, if possible. Where do I begin?*

Dale Johnson: You've already accomplished something. Assuming your children agree with your plans, you have already accomplished a lot in deciding to transfer your farm business to two of your children and the machinery business to the other child.

Your succession plan in passing these interests on to the next generation has two steps:

1. Transferring the businesses through a business plan.
2. Transferring the assets, and liabilities, through an estate plan.

Taking them in this order simplifies the process.

The first step in transferring your businesses is for your children to develop business plans describing what they want to do. What are their missions and goals? What crops, livestock and machinery enterprises will they focus on? What similarities and differences will there be in the way they operate the businesses versus the way you operated the businesses? What is the timeline for transferring the businesses? *(Please click bottom of article to read questions and answers in their entirety. This article are to in-depth for our newsletter.)*

George B. Mueller: Consider forming an LLC. - Twenty years ago, I was your age and faced with the challenge of how to best pass down the estate. I am going to share with you what Mary Lue and I did but be sure to consult with tax experts before making any decisions. Our main goal was to pass on our successful farm business that we had worked so hard to build to future generations, both inside our family and outside, so they could keep it prospering and benefit from its bounty.

Our second goal was to gift each of our five children an equal share of the business. To do this we formed an LLC and listed the net worth of the business as shares of "capital account." *(Please click bottom of article to read the entire questions and answers – articles are to in depth for our newsletter)*

Glenn Rogers: Take your time. Transferring the farm from one generation to the next may take five or more years. I've seen it take much longer than that.

It's not a simple buy and sell arrangement. Successful transitions are a process that take lots of time, patience and communication between all parties involved. These involve talking about the strengths, weaknesses, needs, wants, visions and goals of all involved, and to determine if any part of the farm businesses can transition from one generation to the next. *(Please click bottom of article to read questions and answers in their entirety. This article are to in-depth for our newsletter.)*

I recommend printing out several copies of the Center for Farm Financial Management's "Transferring the Farm" series, available online at <https://www.cffm.umn.edu/default.aspx>. Share the 11-part series with all the parties and plan on going over them individually and in group settings.

Got a question? Our experts await!

The Profit Planners panel consists of Dale Johnson, Extension farm management specialist at University of Maryland; George Mueller, dairy farmer from Clifton Springs, N.Y.; and Glenn Rogers, University of Vermont Extension professor emeritus and ag consultant. Send your questions to "Profit Planners," American Agriculturist, P.O. Box 734, Richland, PA 17087. You can also email them to chris.torres@farmprogress.com. All are submitted to the panel without identification.

~ Article courtesy of Farm Progress Company – Mar 27, 2019



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Northeast Region Collection of Interstate Sales Taxes

State	Post-Wayfair Guidance	SSUTA Status	Effective Date of Economic Nexus Policy	Threshold
CONN.	The Connecticut DRS published guidance for marketplace sellers and facilitators regarding registration and tax collection obligations. Beginning Dec. 1, 2018, marketplace facilitators are required to collect and remit sales tax on behalf of their marketplace sellers.	Not a member of SSUTA	12/1/2018	\$250,000 in sales AND 200 separate transactions
MAINE	Maine will enforce its economic nexus law, which became effective Nov. 1, 2017, beginning July 1, 2018, the first filing period after the date of Wayfair.	Not a member of SSUTA	7/1/2018	\$100,000 in sales or 200 separate transactions
MASS.	The Massachusetts Department of Revenue issued a statement that the regulation "continues to apply and is not impacted by the Supreme Court's decision." Massachusetts DOR Information on S.D. v. Wayfair Case and Reg, 830 CMR 64H.1.7, 06/22/2018.	Not a member of SSUTA	10/1/2018	\$500,000 in sales AND 100 separate transactions
NEW HAMPSHIRE	Although the state does not impose a statewide sales or use tax, New Hampshire's governor issued a statement that "New Hampshire will erect every possible and constitutionally permissible legal and procedural hurdle to prevent other states from forcing our businesses to collect sales and use taxes."	N/A	N/A	N/A
NEW JERSEY	Introduced on Sept. 24, 2018, this bill keeps the same economic nexus thresholds proposed by A. 4261/S.2794 (\$100,000 or 200 transactions), but notably adds a marketplace facilitator provision. The bill passed both houses on Sept. 27, 2018, and was signed by the governor on Oct. 4, 2018. The law takes effect on Nov. 1, 2018. The Division of Taxation published FAQs regarding remote sellers and the state's economic nexus thresholds. The FAQs also note the 30 day grace period for remote sellers who meet the threshold and explain that the state's "click-through nexus" provisions are not affected by the new economic nexus law.	Member of SSUTA	11/1/2018	\$100,000 in sales or 200 separate transactions
NEW YORK	The New York State Department of Taxation and Finance issued a statement that it is reviewing the decision.	Not a member of SSUTA	1/15/2019	\$300,000 in sales AND 100 separate transactions
PENNA.	The Pennsylvania Department of Revenue issued a statement that it is reviewing the Supreme Court's decision and anticipates "providing further comment at a later date." The Department noted its existing marketplace sales law scheme.	Not a member of SSUTA	7/1/2019	\$100,000 in sales
RHODE ISLAND	The Rhode Island Division of Taxation noted that "a number of online retailers have registered with the Division of Taxation and have begun to collect and remit Rhode Island sales tax" under its existing scheme. The Division "has assembled an internal working group to focus on the legal, tax, and operational impacts of the decision." Statement, Rhode Island Tax Administrator, 06/27/2018.	Member of SSUTA	8/17/2017	\$100,000 in sales or 200 separate transactions
VERMONT	The Vermont Department of Taxes indicated that the Supreme Court's decision allowed the state's contingent economic nexus law to take effect and that "out-of-state vendors are now required to register with the State of Vermont and collect and remit sales tax beginning July 1, 2018," if they meet the statutory thresholds.	Member of SSUTA	7/1/2018	200 separate transactions

~ Contributed by HBK CPA's & CONSULTANTS DEALERSHIP INDUSTRY GROUP | 317.504.7900 | rcollins@hbkcpa.com
 Compiled with the assistance of our friends at Thomson Reuters. Updated as of 4/11/2019.

STRONGER TOGETHER



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Bill Would Reward Selling, Leasing Land To ‘Beginning Farmers’

Pennsylvania Farm Bureau is urging members of the state’s General Assembly to support legislation that would provide a tax credit for landowners who sell or lease land to “beginning farmers.”

Senate Bill 478 would provide selling landowners with a one-time tax credit totaling 5% of the sales price with a maximum credit of \$32,000, or a 10% credit on the gross rental price with a maximum credit of \$7,000 per year. Any landowner who rents property to a qualified beginning farmer would be eligible for the tax credit for a maximum of three years.

“Over and over we hear from young farmers who are hindered from establishing their own businesses due to the lack of affordable land to buy or rent,” said Rick Ebert, president of Pennsylvania Farm Bureau, during a recent press conference in Harrisburg, Pa. “We are hopeful that the legislation will reduce some of those roadblocks and pave the way for a better future for young people who have a passion for growing food to meet the needs of consumers.”

Sen. Elder Vogel, chairman of the Senate Agriculture and Rural Affairs Committee and prime sponsor of the bill, says there are specific criteria defining who can qualify as a beginning farmer, including the exclusion of individuals who have engaged in farming for 10 years or longer.

The bill also states that selling or leasing land to a family member would not be eligible for the tax credit and that beginning farmers can’t have a net worth of more than \$800,000.

The bill allocates \$5 million for the program in the first year and \$6 million a year in the second and subsequent years. The tax credits will be doled out on a first come, first serve basis.

New opportunities

At the press conference, Dauphin County hay farmer Tyler Shaw talked about the potential benefits of the legislation.

“The tax credit should provide more opportunities for me to rent land, help me solidify existing rental agreements and potentially allow me to enter into more favorable three-year lease agreements,” Shaw said. “Ultimately, I hope it creates an opportunity for me to be able to purchase my own land.”

The National Young Farmers Coalition says similar legislation has been enacted in Minnesota following a successful campaign by the Central Minnesota Young Farmers Coalition in 2017.

“Beginning Pennsylvania farmers are struggling to access affordable farmland. High farmland prices, development pressure and a lack of transparent land markets all contribute to this major barrier for young farmers hoping to build successful farming careers,” says David Howard, Northeast campaigns director for the National Young Farmers Coalition. “This policy approach of providing incentives to landowners has proven successful in Minnesota, where a similar program facilitated more than 400 transactions between asset owners and beginning farmers. - Apr 03, 2019

~ Source: (Courtesy of Pennsylvania Farm Bureau, which is solely responsible for the information provided and is wholly owned by the source)

The impact (value) of the association’s legislative advocacy, work-force development, and Industry Relations work can easily be overlooked. Our efforts cannot be accomplished without significant financial investment, support, and grassroots participation. If we’re to continue that work, we are going to need your help participating in and financially supporting our legislative work, association governance/direction, and program development. We need your help recruiting new members, participating in legislative visits, giving testimony, contributing financially to the legal/legislative fund, association governance/direction, and program development!

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"It takes 10,000 hours of deliberate practice to become world-class in any field."

by John Chapin

Follow the tried-and-true path to sales success

AVOID SALES GIMMICKS

There's one true path to success in sales and business, and pretty much anything else for that matter, and it starts with paying your dues. It's putting in the time, effort, and energy necessary to learn your trade, and then it's going out and getting beat up... a lot. As Malcolm Gladwell put it, "It takes 10,000 hours of deliberate practice to become world-class in any field." The reality is: if you don't have enough prospects in your pipeline, you're going to have to figure out how to get some there and the simplest way is going to be the hard work of either picking up the phone or knocking on doors and introducing yourself to strangers.

Thought #1: Tom Brady still puts in about 84 hours a week, seven months of the year.

Yes, one of the oldest players in professional football, with five Super Bowl rings, still puts in 84 hours a week during the pre-season, regular season, and post season. LeBron James once said that if you show up only an hour early for practice, you simply aren't serious. Michael Phelps was doing two to three times the average swimmers workout putting in 8 hours a day in the pool.

"Rudy" Ruettiger said, "People aren't afraid of hard work, they're afraid of the hard work not paying off." You will be successful if you do the work on yourself and on your business. The only way you fail is if you quit before you succeed.

Thought #2: The best take few days off.

I once heard Jack Nicklaus tell a story related to this. When he was 18 he was playing a round of golf in the pouring rain. He was the only one on the course. When he came off the eighteen green, he noticed someone hitting balls on the practice range. He walked into the clubhouse and asked the man behind the counter who the guy on the practice range was... Arnold Palmer. And the rest, as they say, is history.

While you need to rest and take breaks, the best of the best don't take a lot of time off. That's probably because they love what they do, or at least the results, so to them it isn't work. Think about something you absolutely love to do. A sport, a hobby, or watching the latest movies.

Thought #3: The 10X Rule

In his best-selling book *The 10X Rule*, Grant Cardone says that most endeavors in life take about 10 times as much time, effort, and energy than you initially think they will take. If you think it will take 100 calls to achieve your goal, it will probably take more like 1000. With that in mind, if you think it will take 100, prepare to make 1000. If 1000, prepare for 10,000. The more you do, the more you can do. It's how the rich get richer and the best get better. You prepare to run a 26.2 mile marathon by running thousands of miles.

Thought #4: The way to Heaven is through hell.

While that may sound harsh on the surface, the hell you go through, the pain and discomfort of mental and physical transformation, and the person you ultimately become, will be well worth it. The person that survived the gauntlet of growth will carry you the rest of your life. That person will be able to handle any challenge, overcome any obstacle, and endure any hardship. It's not the goal, it's the person you must become to achieve it. It is true that what doesn't kill you makes you stronger, and it also makes you wiser, better, and more resilient and determined.

As Les Brown said, "Once you begin to discover who you are then you really realize how you have been given authority over your life. But you can only do that through the struggle of life... Something in you that you never activated, is lying dormant in there. Don't try taking short cuts, do what you know is right."

If you want mediocre, you can skate by half-assing it and you might be "okay." On the other hand, if you want significance, and you want to make a contribution to the people in your life and the world, stop looking for the shortcut, the free lunch, and work for it. Take the proven path.

*John Chapin is a motivational sales speaker and trainer. For his free newsletter, go to: www.completeselling.com John has over 29 years of sales experience as a number one sales rep and is the author of the 2010 sales book of the year: *Sales Encyclopedia* over 678 pages. Contact him at 508-243-7359, 24/7 - johnchapin@completeselling.com or www.completeselling.com.*



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MAY 2019

... what will you do when disaster strikes? Ask any business owner who has been through a disaster – thorough preparation makes all the difference.

www.disastersafety.org



Planning Tool Helps Guide Disaster Preparation and Recovery Strategies

The skies are clear. The river is at its normal level. Authorities are reporting a low risk of wildfire. Fault lines have been quiet. It's tempting to operate your business as if these will always be the case. But what will you do when disaster strikes? Ask any business owner who has been through a disaster – thorough preparation makes all the difference.

When you experience a catastrophe, the trauma and stress make it difficult, if not impossible, to think clearly enough to begin setting things right. And unless you've collected all the documents and information you need for operational continuity, you'll have a hard time getting things moving again.

Federated Mutual Insurance Company® offers the resources you need to prepare your business for a disaster with the Institute for Business and Home Safety (IBHS) Open for Business-EZ® program. The program, available online or in print, guides business owners through the process of developing a plan to help keep a business profitable after a disaster.

The toolkit contains documents to record information about the major areas of your business, including basic operations, equipment, employees, customers, suppliers, vendors, finances, and information technology. It also helps you record and assess your risk for a variety of natural and man-made disasters, and test your plan for reaction and recovery. To access the toolkit, visit the IBHS website, or log on to Federated's Shield Network and click on "IBHS – Disaster Planning."

The IBHS website also offers a tool that helps users identify threats specific to their geographic region, helping to focus preparedness efforts. It also provides information on best practices, including assessments, guides, and checklists to help prepare for these perils:

- Earthquakes
- Floods
- Freezing weather
- Hail
- Hurricanes
- Tornados
- Wildfire

The site www.disastersafety.org, is also great for employees of the business to learn how to prepare for disasters. A business cannot recover unless they have employees that can help and employees can't help the business until they have their own personal situation under control. For more information on OFB-EZ® and the library of other risk management resources Federated Insurance® offers, contact your local Federated market representative.

Letter from Federated Ins. To Ralph Gaiss, CEO of NEDA reads for all dealers. They state why Federated Insurance wants to support you, your members and their employees with many valuable resources relating to disaster and recovery. Federated Insurance has partnered with the Institute for Business and Home Safety (IBHS), a national nonprofit group that works to reduce commercial and residential property losses associated with extreme weather events and natural disasters.

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Don't Rush In Assessing Equipment Affected By Flooding

Keep these things in mind when using, buying or selling equipment after a flood.

At the peak of the flood events in March, more than 75% of Nebraska counties had declared an emergency because of flooding. After the floodwaters receded, they revealed damaged bridges and roads, and sand and silt deposited on fields. But what about equipment?

Ron McClain, director of appraisals, pricing and sales support at BigIron Auctions, and regional manager for BigIron's eastern expansion areas, has seen several natural disasters in his 30 years in the auction business. He notes a few key steps in assessing equipment affected by flooding.

"The biggest thing I think is to not rush to judgment too quickly," McClain says. "Take a look at the equipment. Don't rush to judgment. You can do more damage by firing up a machine that's been underwater without checking every function that should be in working order."

Of course, it's important to document any damage on equipment — which will be needed for disaster relief assistance, insurance purposes or warranties. Also, it goes without saying that it's best to consult your dealer for anything beyond the operator's knowledge.

When it comes to buying and selling equipment affected by flooding, full disclosure is the best policy.

McClain notes the most important thing when buying equipment after a flood is to do your homework. Trust between the two parties is key.

"Don't just take someone's word for it," he says. "Anytime you're buying and selling equipment, trust is the key." [Click here](#) to read more

Courtesy of: Tyler Harris | Apr 04, 2019 - Farm Progress Daily) F F

Record Retention

What Needs to be Kept and for How Long?

By Betsy Chase, Director of Marketing

As tax season wraps up, many business owners wonder how long they need to retain certain documents or records. A comprehensive records retention schedule captures all the types of documents created and used by a company in the course of its business and indicates how long these records are required to be retained.

The Iowa-Nebraska Equipment Dealers Association regularly publishes a helpful list of documents and the recommended time to retain them. For many documents, the recommended time to be kept is seven years.

When using a dealership management system like ASPEN Business Management System to track business information, the majority of business records including financial, communications with customers, inventory, and more are saved digitally, eliminating paper clutter. Paper documents can also be scanned and saved to corresponding customer or unit records. Most importantly, your data is tracked in real-time, which means the latest, up-to-date information is accessible at a moment's notice. This can be a lifesaver when unexpected events demand that you produce records of your latest transactions or communications.

Records in ASPEN can be archived, which helps to eliminate the amount of data you need to sift through in your current or active records. Archived data is also useful for inactive customers. If ever the need arises to research information regarding an inactive customer's purchases, service history, communications, or other documents, the information can be easily accessed.

~ Courtesy of Charter Software, (endorsed by NEDA) Charter Software, Chartersoftware.com, 303-932-6875



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MAY 2019

WHAT is a Valuation?

A business valuation is a report written by a qualified appraiser for purposes including business succession, estate and tax planning, litigation, buy-sell situations and other purposes.

Part 4 of 4

BY BART BASI

Basi & Associates at The Center for Financial, Legal & Tax Planning, Inc., 4501 W. DeYoung St., Suite 200 • Marion, IL 62959, P: (618) 997-3436, www.taxplanning.com.



A Primer on Valuations: What, Who, When and How

Recently, we discussed WHEN a valuation is necessary. This month, we lean back into valuations covering the HOW aspect.

The Issue of Terminal Value

In theory, purchasing a business is comparable to purchasing a corporate bond. When the bond is purchased, the corporation or governing entity pays the holder interest for the stated term of the bond usually in 6 month increments. At the end of the term of the bond, the holder is repaid the value of the bond.

A business operates in much the same manner, or at least it should. Upon purchase of the business, the owner benefits from the activity of the business and either draws or is paid some kind of distribution or dividend (depending on the type of entity). Though obtained in a different manner, these payments are similar to the interest paid in a bond. Upon retirement, death or exiting the business, the business owner is entitled to the fair value of the business (similar to cash in value of the bond) including a terminal value. While it is not paid out automatically, the terminal value may be obtainable through sale of the company to the next person.

When valuing a business, two methods can be used to determine the value: 1) Capitalize the future income obtainable by the company beyond a regular capitalization period, or 2) Discount the current book value of the assets backwards to obtain a reasonable terminal value to be added to the earnings potential for the company.

Often, the terminal value adds more than 50% to the value of a business. This is the same with corporate bonds. Often, if the value of a bond is broken down, the income stream is worth 25 – 40%, while the residual value is worth 60 - 75% of the bonds value. Once the initial value is added to the terminal value, the true value of the business is reflected in the result.

Weighting the Results

Previous parts have noted the theory and methodology behind valuing stock of a closely-held company. However, the IRS and the courts have stated that since no one particular method reflects the true fair market value of a company, the methods must be weighted. The weights must total 100% but cannot be randomly assigned. The weighting scale must be justified by the appraiser. The weights assessed by the appraiser should be based on the factors of each individual case.

Conclusion

Several methods of valuing a closely-held company have been presented in this article. Each method has its advantages and disadvantages. Furthermore, no single method provides the absolute value of a company. The courts and the IRS have determined that more than one method must be used to value a closely-held corporation. The appraiser should determine which methods will receive the greatest weights based upon the relative importance of each method to the overall success of the company. The type of company, the purchaser, and the reason the company is being valued are all important factors to be considered when determining the weights assigned to the various methods presented in this situation.

All privately held companies should establish valuation approaches to be used for determining their value. Once these approaches are selected, the company should update its value on a regular basis. In this fashion, this will be a guideline value to be used for buy-sell agreements, succession planning, estate planning, and a possible sale of the business.

Readers should address any questions they have regarding the development of the proper approaches of valuations to the professionals at the Center. The Center values businesses on a regular basis throughout the United States and covers over seventy different industries.

If you have any questions about valuations or would like additional information on them or Succession Plans, please contact the professionals. Thanks to Basi, Basi & Associates at The Center for Financial, Legal & Tax Planning, Inc. for this series of valuation articles.





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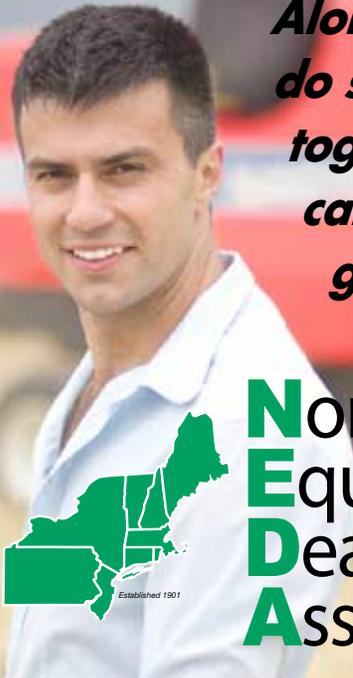
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How to Gain More Five-star Reviews

Establishing and maintaining a positive online presence can seem like a daunting task, especially if you're new to the world of online reviews. If you're just getting started, you most likely fall into one of three dealer categories:

Dealers in category A have a few online reviews, with a Three- to Five-star average, Dealers in category B have a few online reviews, with a One- to Two-star average and Dealers in category C have no online reviews.

Whether you're part of category A, B or C, the good news is that there are plenty of great strategies you can use to get started with, improve upon, or recover your online presence. If you already have some experience with actively maintaining your online presence, these strategies will work for you, too!

Run a "Review Us" e-mail campaign

If you don't, you should be collecting e-mails from every customer with whom you do business. If you do, here's another great way to utilize e-mail marketing for your business: Create and send an e-mail campaign to recent or happy customers thanking them for their business and asking them to leave a review. Include links to your listings on the major review platforms (Google, Facebook, Yelp). This way, customers have the option to leave reviews on any platform they choose, and maybe even one review on each.

Continue reading this excellent article. [Click here](#)

~ Outdoor Power Equipment, February 28, 2019, By Chloe Banholzer

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Robert Smith,
Founder and CEO, Vista Equity Partners



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HR QUESTION....

Remove a disciplinary write up from personnel files? When and how?

Question: An employee was written up for calling out sick but the employee had a doctor's note excusing them from work. What is the legal way to withdraw a write-up from an employee's file?

Response: Absent an employment contract, including a collective bargaining agreement, that addresses this issue, there is no federal or state law that governs here. If the employer has determined that it issued a disciplinary action in error, it has discretion to determine whether/how to handle such situation and should adhere to its policy and past practice in this situation. If this is the first situation of its kind, the employer can determine how to approach the issue but should be cognizant of the precedent being set so that it follows suit in any subsequent similar scenarios.

If the employer seeks to expunge the disciplinary action so that there is no record of it, such that the employee's file appears as though it was never issued, we are not aware of any reason why the employer cannot simply remove it from the file and dispose of it. If the employer wants to maintain a record of the write-up but does not want it to have any impact on the employee or the employment relationship, it can leave the write-up in the employee's personnel file and attach a note to it explaining that it has been effectively (though perhaps not physically) removed. The latter approach may be desirable if, for example, the employee did not provide proper notice in advance of the absence when he or she should have done so. In this situation, while the disciplinary action remains on file as evidence that the employee failed to adhere to company policy by providing proper notification of an excused absence, once he or she did so the employer can note that the write-up was effectively "removed" even though it physically remains in the file (again with an attached document to indicate the "withdrawal").

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National Pork Board Partners With SDSU to Connect PigFarmers With Consumers Nationwide

DES MOINES, Iowa — The National Pork Board is collaborating with South Dakota State University (SDSU) to "open the barn doors" on how pigs are raised. The Pork Checkoff's Operation Main Street (OMS) speakers can include live-streaming video tours of SDSU's Swine Education and Research Center, in Brookings, South Dakota, in presentations to local civic groups, culinary and pre-vet students, dietitians, chefs and others.

The state-of-the-art SDSU teaching center features all phases of pig production and provides the latest technology for research on reproductive physiology, nutrition management and sustainability science, according to Bob Thaler, SDSU professor and a swine Extension specialist.

"Virtual tours help non-traditional audiences understand today's pork production," Thaler said. "Our goal is to demystify how pigs are raised."

"This is an excellent example of how the pork industry can leverage resources to demonstrate responsible pig farming through transparency and to build consumer trust," said Scott Phillips, a Missouri pork producer. The Pork Board member serves on the Pork Checkoff's Producer and State Services Committee and also is an OMS speaker.

OMS Indiana speaker Jeff Harker, DVM, featured a live tour during a recent presentation to the Northeast Chapter of the Indiana Academy of Nutrition and Dietetics.

"The live tours show how we follow the We CareSM ethical principles every day in our barns to raise healthy pigs. The tours engage the audience and generate questions that encourage conversation and learning," Harker said.

SDSU students conduct the live barn tours and participate with the OMS speakers during presentations to answer questions. Maddie Hokanson, a SDSU senior and one of the Pork Checkoff's 2017 America's Pig Farmers of Tomorrow, said the tours underscore how technology is driving continuous improvement in pig farming.

"The live tours provide virtual face-to-face communication that show how far we've come with barn technology to raise healthier pigs," Hokanson said.

During 2018, OMS and SDSU conducted more than a dozen virtual tours, with a goal of conducting 30 to 40 this year.

~ National Pork Board – Courtesy of Ag.Clips-
[https://www.morningagclips.com/
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