

Ag Policy Update

Robin Reid
K-State Farm Economist



AgManager
.info

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Agricultural Economics



Where we are at Today

- Farm Economy
 - Tight crop margins for the foreseeable future, financial stress mitigated—to some degree—by government payment infusion
 - Record-setting beef cattle prices

Policy:

- Evolving trade situation
- Emergency Government Payments
- One Big Beautiful Bill Act



National Beef Wire, Facebook 9/25/2025

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Topics

Ad Hoc Payments

ECAP

SDRP

MFP 3.0???

One Big Beautiful Bill

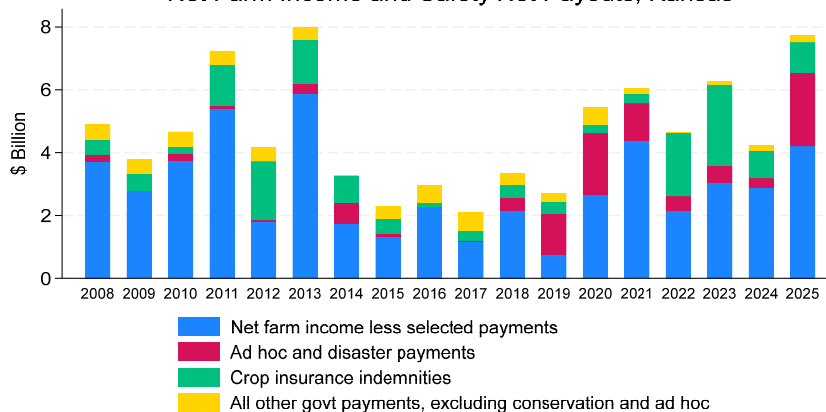
Act

ARC/PLC

Tariffs/Trade, Labor, Skinny Farm Bill, USDA Reorganization

The Ad Hoc Era continues

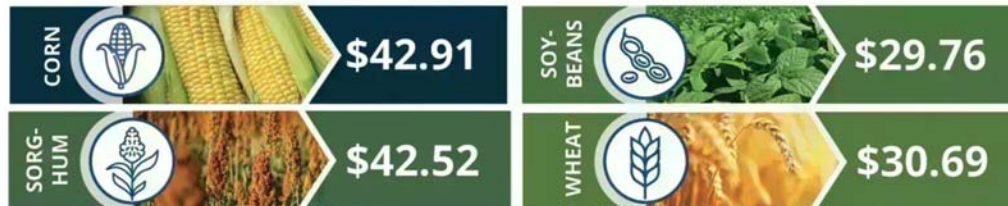
Net Farm Income and Safety Net Payouts, Kansas



Data source: USDA Economic Research Service Farm Income and Wealth Statistics, Feb. 2025; 2024 and 2025 are forecasts estimated by the Rural and Farm Finance Policy Analysis Center (RAFF) at the University of Missouri

Emergency Commodity Assistance Program (ECAP)

- \$10 Billion authorized through American Relief Act (Dec. 2024)
- One-time economic assistance payment based on 2024 acres planted (or 50% of prevent plant)



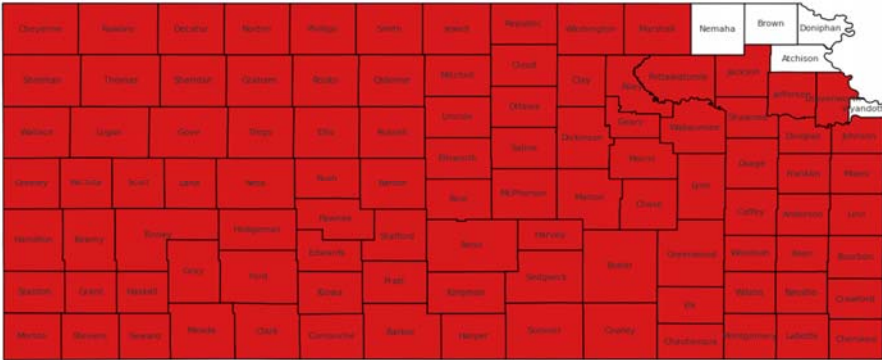
ECAP

- Original payment factored by 85% to stay under \$10 Billion
- Second payment (14%) announced 9/25 by Sec. Brooke Rollins to be paid “within the week”
\$9.3 Billion total paid as of 10/10/25
- Essentially the total payment will be 99% of the original calculated rates

Supplemental Disaster Relief Program (SDRP)

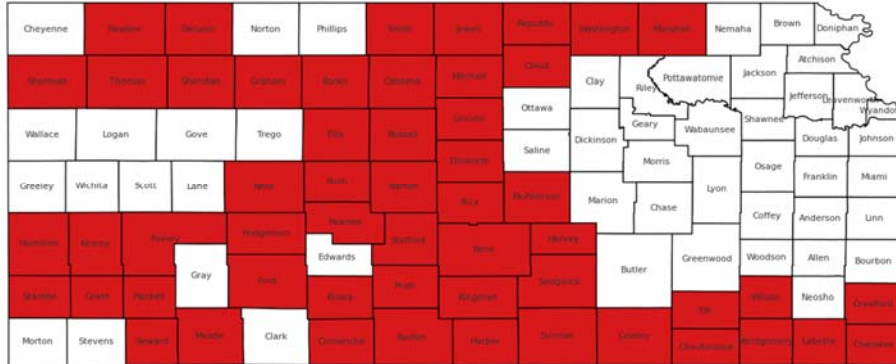
- \$20+ billion authorized for 2023 and 2024 crop years
- Emergency Livestock Relief Program (ELRP)
 - “Top-up” to Livestock Forage Disaster Program (LFP) for 2023 and 2024 of 35%
 - To date for Kansas: \$89.6 M for 2023 and \$15.6 M for 2024
- SDRP Stage 1
 - Paid to producers with a qualifying loss and insurance payout
 - Factored by 35%, could be a second payment if funds allow
- SDRP Stage 2
 - Shallow losses not triggering an insurance indemnity, quality losses, uncovered losses
 - October start date anticipated for sign-up

SDRP Drought Counties 2023



All causes of loss could include wildfires, hurricanes, floods, derechos, excessive heat, tornadoes, winter storms, freeze (including a polar vortex), smoke exposure, excessive moisture, qualifying drought, and related conditions

SDRP Drought Counties 2024



All causes of loss could include wildfires, hurricanes, floods, derechos, excessive heat, tornadoes, winter storms, freeze (including a polar vortex), smoke exposure, excessive moisture, qualifying drought, and related conditions

SDRP

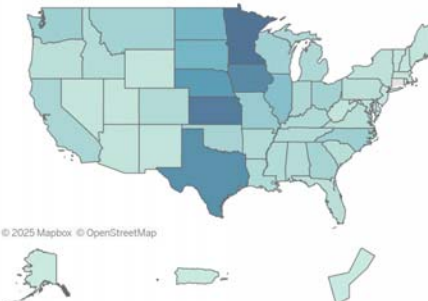
TOTAL PAYMENTS DISBURSED

\$5,702,215,983

TOTAL APPROVED APPLICATIONS PAID

381,477

| | |
|-----------|---------|
| Minnesota | \$667 M |
| Kansas | \$628 M |
| Iowa | \$539 M |
| Texas | \$543 M |
| Nebraska | \$430 M |



© 2025 Mapbox © OpenStreetMap

“Emergency Payments” in 2024/2025

| | | |
|--------------|---|--------------------------------------|
| ECAP – 732 M | } | Total to date: 1.5 Billion in Kansas |
| SDRP – 628 M | | |
| ELRP – 105 M | | |

Awaiting an announcement from the President, but likely another \$10-\$15 billion will be authorized for the 2025 crop, mainly to soybean farmers

Ad hoc era: management

- Help is on the way, but when?
- Will more “emergency” payments be authorized?
- Opportunity
 - Cash flow planning for an uncertain farm economy
 - What investments make sense?

Farm Programs in 2024/2025

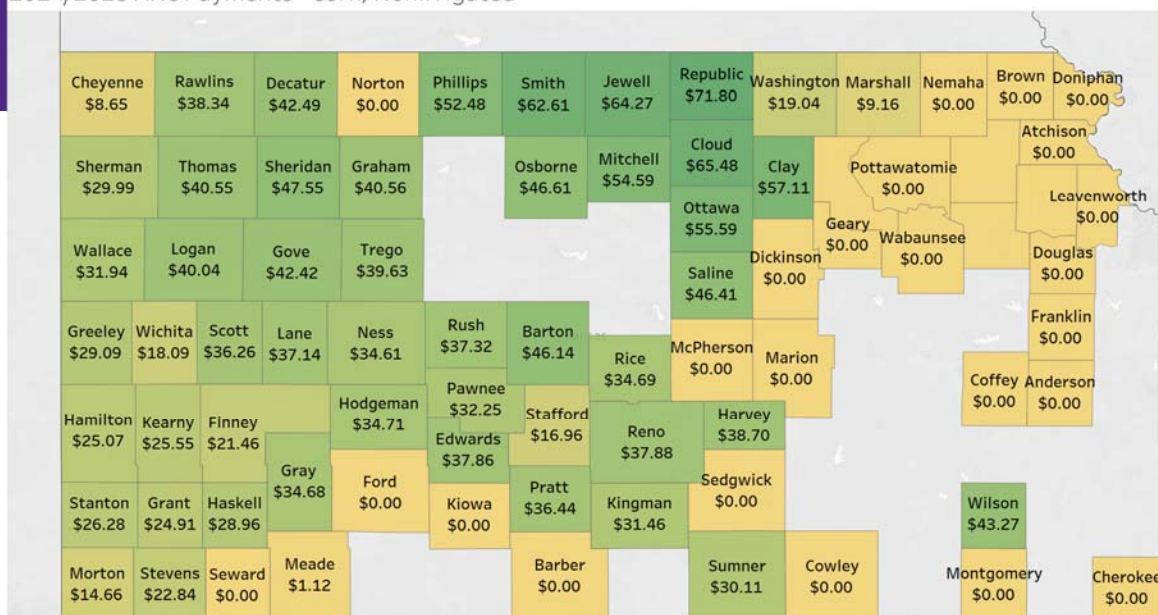
No PLC, ARC for some drought-affected counties

ARC for the 2024 crop will be paid in Oct. 2025

<https://www.agmanager.info/ag-policy/arc-co-actual-payment-maps/kansas-20242025-arc-co-wheat-payment-rates-and-fall-crop>



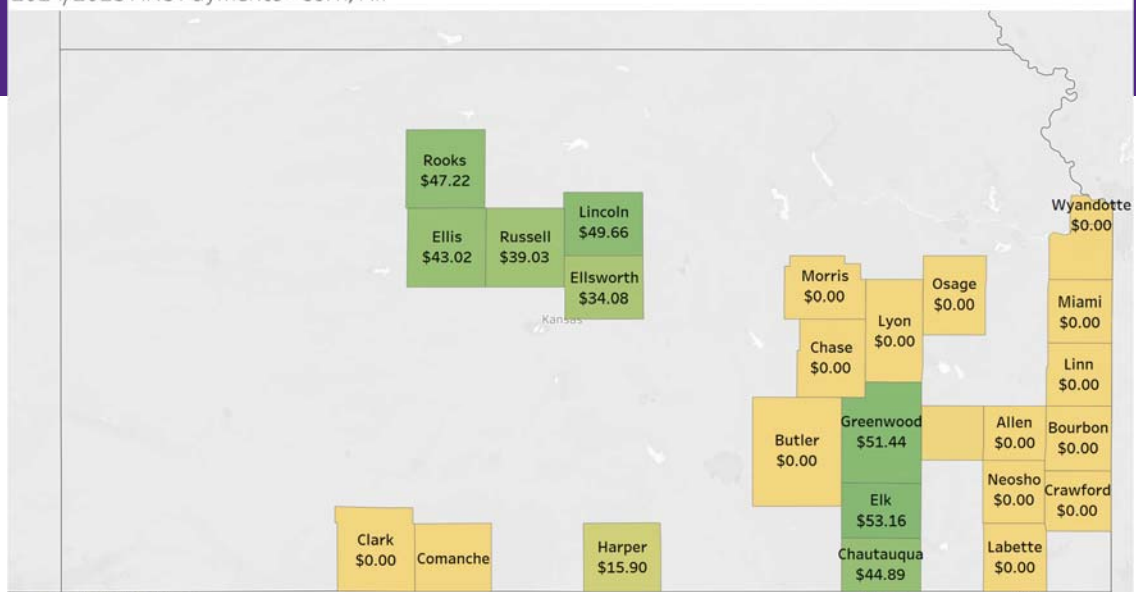
2024/2025 ARC Payments - Corn, Nonirrigated



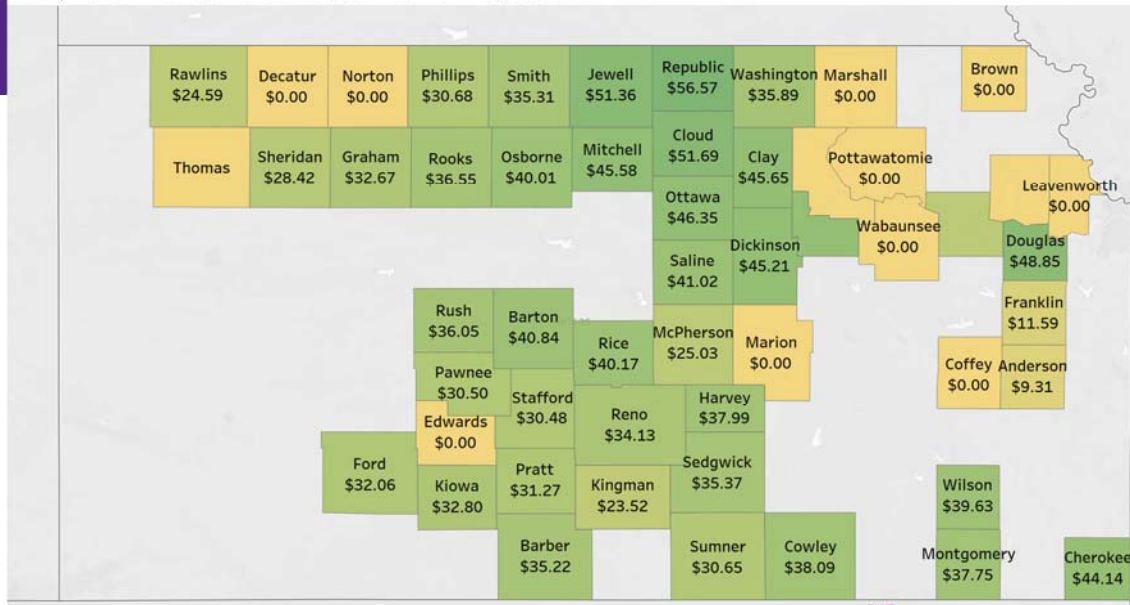
2024/2025 ARC Payments - Corn, Irrigated



2024/2025 ARC Payments - Corn, All



2024/2025 ARC Payments - Soybeans, Nonirrigated



2024/2025 ARC Payments - Wheat, Nonirrigated



#OBBBA or #OB3

“One Big Beautiful Bill Act”

- Strengthen ARC and PLC
- Strengthen Crop Insurance
- Potential to add base acres
- Change payment limits and eligibility
- Tax changes, including provisions affecting farmland transfer

Farm Programs (ARC/PLC)

- New changes will take effect with the 2025 harvested crop
 - Remember those payments will not come until October 2026 (after the completion of the 2025/2026 Marketing Year)
- For the 2025 harvested crop **ONLY**, farmers will receive the higher of the calculated ARC or PLC payment, regardless of what they elected last spring
 - Annual elections will resume for the 2026 crop and beyond
- Base Acres potentially can be added to the farm in 2026 if planted acres exceed base acres in 2019-2023. The formula is a bit ambiguous, but more clarity is expected closer to 2026. **Existing base acres will not change.**

Estimation of new base allocation

**5-year average of planted covered commodities (or prevent plant)
from 2019 – 2023**

Plus

The lessor of

- 15% of the total acres of the farm (*total or tillable?*)
- 5-year average of acres planted to eligible non-covered commodities for harvest, grazing, haying, silage, or other similar purposes for the 2019-2023 crop years (plus any prevent plant)

Estimation of new base allocation

New Allocation:

Calculation from previous slide

minus

Existing base of the farm (in effect on Sept. 30th, 2024)

New allocated acres will be assigned to covered commodities in proportion to the ratio of 2019-2023 plantings of covered commodities (and prevent plant)

Estimation of new base allocation

Limitations:

- Total number of base acres cannot exceed the total acres of the farm (*tillable or total?*)
- Only 30 million acres can be added nationally, so formula may have an across-the-board pro-rata reduction

New Owners: If the farm was not owned from 2019-2023, planting history of the prior owner will be used

Estimation of new base allocation

PLC Payment Yield on new base

- Payment Yield established on the farm

If not available...

- Average Payment Yield for the County the farm is situated

Ag Risk Coverage (ARC)

- ARC guarantee is now 90% of the calculated benchmark (previously 86%)
 - Still pays on 85% of the producer's base acres in each crop
- Maximum payments are now 12% of the benchmark revenue instead of 10%
- You now can purchase a Supplemental Coverage Option (SCO) endorsement for your crop insurance, regardless whether you select ARC or PLC

Ag Risk Coverage (ARC)

| Crop | 2018 Farm Bill Calculated 2025 Benchmark Price | New Calculated 2025 Benchmark Price* | 2025/2026 MYA Sept WASDE Estimate | New Max. County Yield to Trigger ARC payment (% of Benchmark Yield) |
|---------------|--|--------------------------------------|-----------------------------------|---|
| Corn | \$5.03 | \$5.03 | \$3.90 | 116% |
| Soybeans | \$12.15 | \$12.17 | \$10.00 | 110% |
| Wheat | \$6.72 | \$6.98 | \$5.10 | 123% |
| Grain Sorghum | \$5.30 | \$5.30 | \$3.70 | 129% |

* 2025 Benchmark ARC Price changes because of Effective Reference Price substitutions before the Olympic Average calculation

Reference Prices - PLC

Statutory Reference Price – prices set in the language of the bill

Effective Reference Price – formula that can potentially raise reference prices above statutory prices based on previous marketing years

| Marketing Year | 2019/ 2020 | 2020/ 2021 | 2021/ 2022 | 2022/ 2023 | 2023/ 2024 |
|----------------|-------------------|---------------|---------------|-------------------|---------------|
| Corn Price | \$3.56 | \$4.53 | \$6.00 | \$6.54 | \$4.55 |

Olympic Average $= (\$4.53 + \$6.00 + \$4.55) / 3$

Effective Reference Price (ERP) $= \$5.02 * 88\% = \4.42

Cannot be lower than new Statutory Reference Price (\$4.10)

Cannot be higher than 113% of \$4.10 (\$4.63)

Reference Prices - PLC

| Crop | 2018 Farm Bill Statutory Reference Price | Old 2025 ERP | New Statutory Reference Price | New ERP for 2025 Crop | 2025/2026 MYA Forecasted Price* | 2025/2026 PLC Payment Rate based on MYA forecast** (per bushel) |
|---------------|--|--------------|-------------------------------|-----------------------|---------------------------------|---|
| Corn | \$3.70 | \$4.26 | \$4.10 | \$4.42 | \$3.90 | \$0.52 |
| Soybeans | \$8.40 | \$9.66 | \$10.00 | \$10.71 | \$10.00 | \$0.71 |
| Wheat | \$5.50 | \$5.56 | \$6.35 | \$6.35 | \$5.10 | \$1.25 |
| Grain Sorghum | \$3.95 | \$4.51 | \$4.40 | \$4.67 | \$3.70 | \$0.97 |

Reference Prices - PLC

| Marketing Year | 2025/2026 | 2026/2027* | 2027/2028* | 2028/2029* | 2029/2030* |
|----------------|-----------|------------|------------|------------|------------|
| Wheat | \$6.35 | \$6.35 | \$6.35 | \$6.35 | \$6.35 |
| Corn | \$4.42 | \$4.42 | \$4.35 | \$4.10 | \$4.10 |
| Grain Sorghum | \$4.67 | \$4.67 | \$4.40 | \$4.40 | \$4.40 |
| Soybeans | \$10.71 | \$10.71 | \$10.48 | \$10.00 | \$10.00 |

* Based on USDA baseline projections for MYA prices

0.5% Annual Escalator starts in 2031, capped at 113% of Statutory Reference Prices



2025/2026 ARC and PLC Example Payouts

Tool available at: <https://www.agmanager.info/ag-policy/farm-bill-0/20252026-arcplc-payment-levels>

| | | | | | | | | | | |
|---------------------------------|----------|-------------|----------|---------|---------|----------------------|--------------|---------|---------|---------|
| State: | Kansas | | | | | | | | | |
| County: | Riley | Crop: | Corn | | | Type: | Nonirrigated | | | |
| | | | ARC | | | | PLC | | | |
| 5 Yr. Olympic Avg. County Yield | | | 147.70 | Bushels | | Program Yield | | 109.4 | Bushels | |
| 5 Yr. Olympic Avg. MYA Price | | | \$5.03 | | | Eff. Reference Price | | \$4.42 | | |
| Benchmark Revenue | | | \$742.93 | | | | | | | |
| Guaranteed Revenue | | | \$668.64 | | | PLC> ARC-CO max @ | | \$3.74 | | |
| | | | Yield | | | | | | | |
| | | | 121 | 127 | 134 | 141 | 148 | 155 | 163 | 171 |
| | PLC | | | | | | | | | |
| MYA Price | Payment | ARC Payment | | | | | | | | |
| \$4.78 | \$0.00 | \$89.15 | \$61.58 | \$28.12 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| \$4.60 | \$0.00 | \$89.15 | \$84.44 | \$52.24 | \$20.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| \$4.42 | \$0.00 | \$89.15 | \$89.15 | \$76.36 | \$45.42 | \$14.48 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| \$4.24 | \$19.69 | \$89.15 | \$89.15 | \$89.15 | \$70.80 | \$41.12 | \$11.44 | \$0.00 | \$0.00 | \$0.00 |
| \$4.07 | \$38.28 | \$89.15 | \$89.15 | \$89.15 | \$89.15 | \$66.28 | \$37.79 | \$5.23 | \$0.00 | \$0.00 |
| \$3.91 | \$55.78 | \$89.15 | \$89.15 | \$89.15 | \$89.15 | \$89.15 | \$62.59 | \$31.31 | \$0.03 | \$0.03 |
| \$3.75 | \$73.27 | \$89.15 | \$89.15 | \$89.15 | \$89.15 | \$89.15 | \$87.39 | \$57.39 | \$27.39 | \$27.39 |
| \$3.60 | \$89.68 | \$89.15 | \$89.15 | \$89.15 | \$89.15 | \$89.15 | \$89.15 | \$81.84 | \$53.04 | \$53.04 |
| \$3.46 | \$104.99 | \$89.15 | \$89.15 | \$89.15 | \$89.15 | \$89.15 | \$89.15 | \$89.15 | \$76.98 | \$76.98 |

- \$89.15 per acre ARC payment at 148-bushel County Yield
ARC payments are very sensitive to County Yield
- PLC would pay \$55.78 with a 109-bushel Program Yield
- Higher of ARC or PLC Payment will be made on 85% of base acres in that commodity in Oct. 2026



2025/2026 ARC and PLC Example Payouts

Tool available at: <https://www.agmanager.info/ag-policy/farm-bill-0/20252026-arcplc-payment-levels>

| | | | | | | | | | | |
|---------------------------------|---------|---------|-------------|---------|---------|----------------------|--------------|---------|--------|--------|
| State: | Kansas | | | | | | | | | |
| County: | Riley | Crop: | Soybeans | | | Type: | Nonirrigated | | | |
| | | | ARC | | | | PLC | | | |
| 5 Yr. Olympic Avg. County Yield | | | 43.75 | Bushels | | Program Yield | 35.6 | Bushels | | |
| 5 Yr. Olympic Avg. MYA Price | | | \$12.17 | | | Eff. Reference Price | \$10.71 | | | |
| Benchmark Revenue | | | \$532.44 | | | | | | | |
| Guaranteed Revenue | | | \$479.20 | | | PLC> ARC-CO max @ | \$9.22 | | | |
| | | | Yield | | | | | | | |
| | | | 29 | 32 | 36 | 40 | 44 | 48 | 53 | 58 |
| PLC | | | ARC Payment | | | | | | | |
| MYA Price | Payment | | | | | | | | | |
| \$11.59 | \$0.00 | \$63.89 | \$63.89 | \$61.96 | \$15.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| \$11.14 | \$0.00 | \$63.89 | \$63.89 | \$63.89 | \$33.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| \$10.71 | \$0.00 | \$63.89 | \$63.89 | \$63.89 | \$50.80 | \$7.96 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| \$10.39 | \$11.40 | \$63.89 | \$63.89 | \$63.89 | \$63.60 | \$22.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| \$10.08 | \$22.44 | \$63.89 | \$63.89 | \$63.89 | \$63.89 | \$35.68 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| \$9.78 | \$33.13 | \$63.89 | \$63.89 | \$63.89 | \$63.89 | \$48.88 | \$9.76 | \$0.00 | \$0.00 | \$0.00 |
| \$9.49 | \$43.46 | \$63.89 | \$63.89 | \$63.89 | \$63.89 | \$61.64 | \$23.68 | \$0.00 | \$0.00 | \$0.00 |
| \$9.21 | \$53.44 | \$63.89 | \$63.89 | \$63.89 | \$63.89 | \$63.89 | \$37.12 | \$0.00 | \$0.00 | \$0.00 |
| \$8.93 | \$63.41 | \$63.89 | \$63.89 | \$63.89 | \$63.89 | \$63.89 | \$50.56 | \$5.91 | \$0.00 | \$0.00 |

- \$35.68 per acre ARC payment at 44-bushel County Yield
ARC payments are very sensitive to County Yield

- PLC would pay \$22.44 with a 35.6-bushel Program Yield

- Higher of ARC or PLC Payment will be made on 85% of base acres in that commodity in Oct. 2026



2025/2026 ARC and PLC Example Payouts

Tool available at: <https://www.agmanager.info/ag-policy/farm-bill-0/20252026-arcplc-payment-levels>

| | | | | | | | | | | |
|---------------------------------|----------|-------------|--------------------------|----------------------|---------|---------|--------------|---------|---------|---------|
| State: | Kansas | | Crop: | Wheat | | Type: | Nonirrigated | | | |
| County: | Finney | | | | | | | | | |
| | | | ARC | | PLC | | | | | |
| 5 Yr. Olympic Avg. County Yield | 42.35 | | Bushels | Program Yield | | 44.5 | Bushels | | | |
| 5 Yr. Olympic Avg. MYA Price | \$6.98 | | | Eff. Reference Price | | \$6.35 | | | | |
| Benchmark Revenue | \$295.60 | | | | | | | | | |
| Guaranteed Revenue | \$266.04 | | PLC> ARC-CO max @ \$5.69 | | | | | | | |
| | | | Yield | | | | | | | |
| | | | 34 | 36 | 38 | 40 | 42 | 44 | 46 | 48 |
| PLC | | | | | | | | | | |
| MYA Price | Payment | ARC Payment | | | | | | | | |
| \$6.86 | \$0.00 | \$32.80 | \$19.08 | \$5.36 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| \$6.60 | \$0.00 | \$35.47 | \$28.44 | \$15.24 | \$2.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| \$6.35 | \$0.00 | \$35.47 | \$35.47 | \$24.74 | \$12.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| \$5.91 | \$19.60 | \$35.47 | \$35.47 | \$35.47 | \$29.64 | \$17.82 | \$6.00 | \$0.00 | \$0.00 | \$0.00 |
| \$5.50 | \$37.86 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.04 | \$24.04 | \$13.04 | \$2.04 | \$2.04 |
| \$5.12 | \$54.78 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$30.52 | \$20.28 | \$20.28 |
| \$4.76 | \$70.81 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 |
| \$4.43 | \$85.51 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 |
| \$4.12 | \$99.32 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 | \$35.47 |

- \$35.47 per acre ARC payment at 42-bushel County Yield
ARC payments are very sensitive to County Yield

- PLC would pay \$54.78 with a 44.5-bushel Program Yield

- Higher of ARC or PLC Payment will be made on 85% of base acres in that commodity in Oct. 2026



2025/2026 ARC and PLC Example Payouts

Tool available at: <https://www.agmanager.info/ag-policy/farm-bill-0/20252026-arcplc-payment-levels>

| | | | | | |
|---------------------------------|-------------|---------|-------------------------|----------------------|------------------|
| State: | Kansas | Crop: | Grain Sorghum | Type: | Nonirrigated |
| County: | Finney | | | | |
| 5 Yr. Olympic Avg. County Yield | | ARC | 60.26 Bushels | Program Yield | PLC 74.4 Bushels |
| 5 Yr. Olympic Avg. MYA Price | | | \$5.30 | Eff. Reference Price | \$4.67 |
| Benchmark Revenue | | | \$319.38 | | |
| Guaranteed Revenue | | | \$287.44 | PLC > ARC-CO max @ | \$4.24 |
| | | | Yield | | |
| | | | 48 51 54 57 60 63 66 69 | | |
| MYA Price | PLC Payment | | | ARC Payment | |
| \$5.05 | \$0.00 | \$38.33 | \$29.89 | \$14.74 | \$0.00 |
| \$4.86 | \$0.00 | \$38.33 | \$38.33 | \$25.00 | \$10.42 |
| \$4.67 | \$0.00 | \$38.33 | \$38.33 | \$35.26 | \$21.25 |
| \$4.34 | \$24.54 | \$38.33 | \$38.33 | \$38.33 | \$27.04 |
| \$4.04 | \$46.85 | \$38.33 | \$38.33 | \$38.33 | \$32.92 |
| \$3.76 | \$67.67 | \$38.33 | \$38.33 | \$38.33 | \$38.33 |
| \$3.50 | \$87.01 | \$38.33 | \$38.33 | \$38.33 | \$38.33 |
| \$3.26 | \$104.86 | \$38.33 | \$38.33 | \$38.33 | \$38.33 |
| \$3.03 | \$121.96 | \$38.33 | \$38.33 | \$38.33 | \$38.33 |

- \$38.33 per acre ARC payment at 60-bushel County Yield
ARC payments are very sensitive to County Yield

- PLC would pay \$67.67 with a 74.4-bushel Program Yield

- Higher of ARC or PLC Payment will be made on 85% of base acres in that commodity in Oct. 2026



2025/2026 ARC and PLC Example Payouts

Tool available at: <https://www.agmanager.info/ag-policy/farm-bill-0/20252026-arcplc-payment-levels>

| | | | | | |
|---------------------------------|-------------|----------|---------------------------------|----------------------|-------------------|
| State: | Kansas | Crop: | Corn | Type: | Irrigated |
| County: | Finney | | | | |
| 5 Yr. Olympic Avg. County Yield | | ARC | 191.66 Bushels | Program Yield | PLC 159.1 Bushels |
| 5 Yr. Olympic Avg. MYA Price | | | \$5.03 | Eff. Reference Price | \$4.42 |
| Benchmark Revenue | | | \$964.05 | | |
| Guaranteed Revenue | | | \$867.65 | PLC > ARC-CO max @ | \$3.81 |
| | | | Yield | | |
| | | | 156 164 173 182 192 202 212 223 | | |
| MYA Price | PLC Payment | | | ARC Payment | |
| \$4.78 | \$0.00 | \$115.69 | \$83.73 | \$40.71 | \$0.00 |
| \$4.60 | \$0.00 | \$115.69 | \$113.25 | \$71.85 | \$30.45 |
| \$4.42 | \$0.00 | \$115.69 | \$115.69 | \$102.99 | \$63.21 |
| \$4.24 | \$28.63 | \$115.69 | \$115.69 | \$115.69 | \$95.97 |
| \$4.07 | \$55.68 | \$115.69 | \$115.69 | \$115.69 | \$111.17 |
| \$3.91 | \$81.13 | \$115.69 | \$115.69 | \$115.69 | \$138.21 |
| \$3.75 | \$106.58 | \$115.69 | \$115.69 | \$115.69 | \$165.25 |
| \$3.60 | \$130.44 | \$115.69 | \$115.69 | \$115.69 | \$192.29 |
| \$3.46 | \$152.72 | \$115.69 | \$115.69 | \$115.69 | \$219.33 |

- \$115.69 per acre ARC payment at 192-bushel County Yield
ARC payments are very sensitive to County Yield

- PLC would pay \$81.13 with a 159.1-bushel Program Yield

- Higher of ARC or PLC Payment will be made on 85% of base acres in that commodity in Oct. 2026

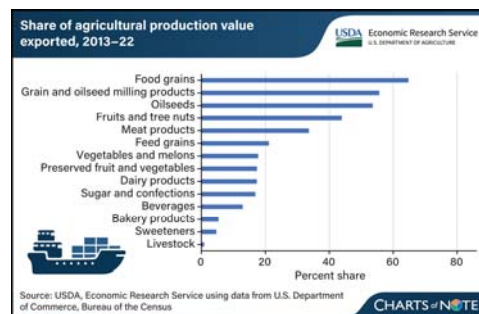


Payment Limitations

- Payment limit is increased from \$125,000 to \$155,000 effective with the 2025 crop year and is adjusted annually for inflation
- Payment limits based on the number of owners and entity structures have changed (previously pass-through entities that limit liability were limited to a single payment limit)
- AGI limitations changed to include income from agri-tourism activities, direct-to-consumer marketing of agricultural products, and gain from the sale of agricultural equipment when determining if 75% of average gross income is derived from farming

What to watch over the next year

- TRADE
 - When will China purchase soybeans?
- More Emergency Ad Hoc payments?
- Labor
 - Lowering H2A wage rates and streamlining of the process
- Purchase of U.S. Commodities for McGovern-Dole Food for Education Program
- Increase of Biofuel demand
- Skinny Farm Bill?
- Screwworm
- USDA Reorganization



Conclusion

- Safety net has been strengthened through OB3
 - ARC and PLC will trigger more easily and pay out more, but not until Oct. 2026
 - Base acre additions will benefit under-based farms
- Emergency government program payments may sustain farms for now, but unpredictable on timing and amount
- Opportunity to prepare for potential extended period of low crop margins

Resources

- www.AgManager.info
 - <https://www.agmanager.info/ag-policy/arc-co-actual-payment-maps>
 - <https://www.agmanager.info/crop-insurance/crop-insurance-papers-and-information/advanced-arc-plc-sco-tradeoff-tool>
 - <https://www.agmanager.info/ag-law-and-human-resources/ag-law-issues/one-big-beautiful-bill-act-commodities-subtitle>
- Tax Changes Articles:
<https://www.calt.iastate.edu/post/one-big-beautiful-bill-act-implements-significant-tax-package>
- Tracking Ad Hoc Payments made is KS:
 - ECAP: <https://www.fsa.usda.gov/resources/programs/emergency-commodity-assistance-program/dashboard>
 - ELRP: <https://www.fsa.usda.gov/resources/programs/emergency-livestock-relief-program-elrp/dashboard>
 - SDRP: <https://www.fsa.usda.gov/resources/programs/emergency-livestock-relief-program-elrp/dashboard>