

February 2026

# THE HOUSEHOLDER BULLETIN

The Monthly Newsletter of Leut Services, P.C.

## ROUNDUP READY

On January 16, the U.S. Supreme Court announced it will hear a Bayer Roundup case that could end product liability lawsuits across the nation related to glyphosate. There is currently a split among the lower courts on whether federal labeling laws preempt state labeling laws. This decision is important to the agricultural industry because the inconsistency in court decisions creates confusion with federal regulations. Additionally, millions of dollars are tied up in ongoing lawsuits. For example, the Missouri Court of Appeals upheld a \$1.25 million verdict based on a state-law failure-to-warn claim. The Roundup lawsuits are based on allegations that glyphosate in Roundup caused cancer and that the company failed to warn consumers of these risks. The EPA has stated that glyphosate is unlikely to be carcinogenic to humans, which is why Roundup labels do not include cancer warnings.

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## A NOTE FROM YOUR *Attorney*

The other day, I had a conversation where someone introduced me to a word I have now placed into my vocabulary. The word: “inflamer.” It is like the term “influencer,” but creates a different impact. An influencer is a person who can positively affect the opinions, behaviors, or purchasing decisions of others. Influencers are influential people. They motivate and inspire others, offer valuable insight, and connect people to new opportunities. On the other hand, an inflamer is a person who can affect the opinions, behaviors, or purchasing decisions of others, but does so for their own personal gain or to cause harm. Inflamers use words that stir emotion and fear, sometimes even violence. If you watch the news, you will often see inflamers. When I envision an inflamer, I picture a scab, constantly picked at and reopened. Inflamers cannot move forward, heal, or accept the things they cannot change. In South Dakota, the legislative session has begun, which usually shines light on some interesting... ideas. This session, property taxes and property rights are hot topics. A phrase that has been circulating recently is “God-given property rights.” [*Insert eyebrow raise here.*] Personally, I have spent a significant amount of hard-earned dollars to purchase property. I did not miraculously receive a deed in the mail from God. The phrase evokes certain apprehensions in me and reminds me of the promises by Zohran Mamdani in the New York mayoral race. *(continued on next page)*

# TURN THAT TRIANGLE UPSIDE DOWN

There are many smiling faces following the release of the new food pyramid by the USDA and the U.S. Department of Health and Human Services. “Real food” is taking center stage. The updated guidelines promote increased consumption of protein, whole milk, whole grains, fruits, and vegetables. These foods should be consumed in their original form, and protein should be included in every meal. Meanwhile, foods with added sugar and refined carbohydrates should be consumed in smaller amounts. The new design features an upside-down triangle, illustrating that foods at the top should be consumed more frequently, while those at the bottom should be limited. Alcohol consumption changes were also made. Previously, there were specific daily limits (one drink for women, two for men); now, the guidance states that “no amount of alcohol is safe.” The Physicians Committee for Responsible Medicine filed a petition against the guidelines, arguing that the guidelines favor certain economic interests. The federal government updates dietary guidelines every five years.

*(Note from Your Attorney continued)*

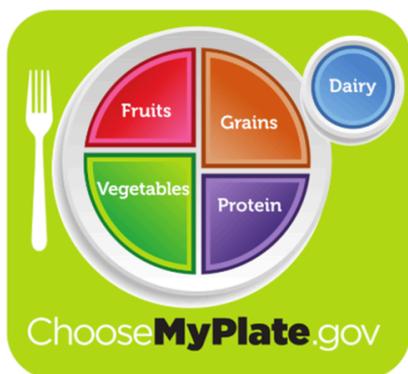
The reality is, not everyone will own property in their lifetime. Additionally, not everyone owns property in equal amounts, so are we also going to divide out the land equally so we can all have a piece of the pie? While I believe all earthly things are derived from God, this does not imply we possess an inherent right to ownership. We are stewards of these earthly things, not dictators. Laws exist to create a social framework and set expectations for behavior in society. Politicians who want to create heaven on Earth have missed the big picture. It is important to recognize the difference between an influencer and an inflamer, so you do not get wrapped up in their plot. Inflamers use flamboyant language and flawed reasoning; they are theatrical. Inflamers measure success by views on social media, airtime on news networks, and quantity over quality. Inflamers always have a problem to address. A person of influence makes you feel safe, acknowledged, content, and empowered. An inflamer is just like that scab, a little red in the face and never truly goes away. *“Influence comes from who you are, not whom you claim to be.”*- John Maxwell. As always, **Consult Your Attorney,**

*Kiera Leddy*

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## WHOLE LOTTA MILK

On January 14, President Trump signed into law the Whole Milk for Healthy Kids Act of 2025. This Act allows whole milk to be served in schools. Surprisingly, the Healthy, Hunger-Free Kids Act of 2010 prohibited serving whole and 2% milk in schools. The bill also allows nondairy options for lactose-intolerant students, such as soy, almond, or goat milk, to be served.

# DID YOU KNOW

## *with Grandpa Joe*

Before we get to this month's feature, we must issue a correction. *Clark Colony is in Spink County, not Clark County.* So, how did Clark get its name? Hutterites bought the land for the present-day Hillside and Clark Colonies in the same transaction. One group picked the name "Doland." The name "Spink" was taken. So "Clark" was the next logical choice. Ironically, Doland never came to be, and Hillside was chosen. Speaking of Spink Colony, this month's feature is Plainview Colony. Plainview is a daughter of Spink Colony, formed in 1958. It is located near Leola, South Dakota. In 2006, they quit milking cows and today raise beef cattle, hogs, and crops. They also have a successful manufacturing business. Plainview has two daughters: Deerfield and Heartland. In the 1970s, Plainview was in a motor vehicle accident that resulted in the death of a neighbor's dog. The neighbor sued the colony for damages. Plainview's insurance company hired Harvey Jewett of Siegel, Barnett & Schutz, a law firm in Aberdeen, to defend the case. Plainview prevailed. And you know the rest of the story.



# FARM BRIDGE ASSISTANCE UPDATE

The FSA expects eligible producers to receive pre-filled applications during the week of February 23. You must complete this paperwork to receive payment. Payments are expected to begin processing around February 28, 2026.

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## MORE USDA FRAUD

In 2012, Nik Patel, the CEO of First Farmers Financial, started scamming the USDA. Fake lenders, forged loan documents, and counterfeit financial records by Patel and his business partner led to 26 USDA loans totaling \$179 million. This fraudulent operation spanned decades, even while he was in prison. He received his first prison sentence in 2018 for 25 years. While on release, he created additional fake USDA loans totaling over \$19 million. He attempted to flee the U.S. in a private jet, but the FBI caught him. In 2023, he pleaded guilty to wire fraud, money laundering, and conspiracy. While in prison, he devised another scheme with his wife, defrauding the USDA of an additional \$8.5 million. In 2024, he was sentenced to prison again, bringing his total prison time to 52 years. He used his fraudulent wealth to purchase a \$4 million home, a Rolls-Royce, a Lamborghini, and hold fundraisers for politicians like U.S. Senator Rick Scott.

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## OH CRATE BAN

A 15-year phase-out ended on December 31, 2025, in Ohio. Now, gestational crates and stall usage for breeding sows are banned in the state. Ohio is the eleventh state to join Arizona, California, Colorado, Florida, Maine, Massachusetts, Michigan, New Jersey, Oregon, and Rhode Island in banning these crates.

# THE CODE

When you are an attorney, it is crucial to maintain your independence because being influenced by third parties or personal interests can pose serious risks to your clients. This situation, unfortunately, is more common than you think because the American Bar Association and state bar associations have rules governing this conduct. The rule states: “A Lawyer shall not represent a client if the representation involves a concurrent conflict of interest.” A concurrent conflict of interest arises when there is a significant risk that the lawyer’s representation of the client is materially limited by obligations to a third party. This jargon means that a lawyer’s loyalty is to their client and only their client. A lawyer is not a salesperson for a bank, an accountant, or a consultant. To effectively advise clients, a lawyer must act in their clients’ best interest. To do this, a lawyer must provide their client with all the necessary information so the client can make an informed decision. When you choose Leut Services, rest assured that we prioritize our independence, act in your best interests, and cannot be influenced by outside factors.

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Coffee with Kiera



Rebecka's QuickTips



Tune in to Coffee with Kiera on Wednesday, February 11, at 10 a.m. This month’s topics: login.gov, Rebecka’s QBO QuickTips, and more. Email or text Kellie if you would like the link. Available to clients only.

# WRITE-OFFS & BIZ DEDUCTIONS

As the new year begins, tax preparation is in full swing. If you are a business owner, the terms “business expense” or “write-off” are likely floating around. But what do they mean? A business expense or write-off is not a refund. The expenses related to a product or service still must be paid for, including the sales tax. But if the expense qualifies as a “write-off,” it means the government acknowledges you spent money on your business, so you can deduct a few dollars off your tax bill. Think of it like a Menard’s rebate. It is the cost of doing business that lowers your taxable income reported to the IRS. To qualify as a business expense, a product or service must be “ordinary and necessary” for the business. That means the expense should be common for your type of business (ordinary) and helpful for your type of business (necessary). Common business expenses include computers, phone and internet, mileage, and professional services. (Yep— *those legal bills are a “write-off!”*) For instance, at Leut Services, our phone bills, computers, and office supplies are business expenses. However, if we constructed a garden shed on our southern lot, that would not be a business expense since we are a law firm, not a garden center. Consider this example: your profit is \$50,000, and you have \$15,000 in business expenses. You deduct the \$15,000 write-off from your profit. Your calculation would look like this: \$50,000 profit - \$15,000 business expenses = \$35,000 taxable income. The IRS uses this taxable income to determine your tax obligations for the year. That is why it is so important to get those expenses recorded in QuickBooks and properly categorized.

# POULTRY PRODUCERS PAY

Just before Christmas, a federal judge in Oklahoma delivered a lump of coal to poultry producers in eastern Oklahoma and northwestern Arkansas. The injunction for a decade-long lawsuit, *Oklahoma v. Tyson Foods*, requires Tyson Foods and other poultry companies to finance long-term cleanup and conservation efforts to address phosphorus pollution attributable to its poultry farms in the Illinois River watershed. The injunction orders \$10 million for developing and maintaining a conservation plan, restrictions on poultry litter applications to control runoff, and a court-appointed overseer to enforce implementation and compliance. The judge also ordered the companies to pay \$420,000 in civil penalties to the state of Oklahoma. The poultry companies are appealing the decision. If you are familiar with the area, it is worth noting that it has experienced significant urban sprawl. For example, the town of Prairie Grove, Arkansas, had a population of about 4,000 in 2011. The town is expected to have a population of 12,000, tripling its size, by 2035. Farmers state that insufficient consideration was given to pollution attributable to residential and commercial development.

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## LAKE DIMOCK

If you have stopped by the Shoffice, you may have noticed an uptick in truck traffic. Lake Dimock got a facelift thanks to the USDA NRCS. Lake Dimock's spillway encountered flooding in 2019 and 2024. This flooding resulted in a massive gully in a neighbor's pasture, erosion to the township road, and other damage. To prevent future flooding, the South Dakota Game, Fish & Parks partnered with NRCS to use the Emergency Watershed Program's technical and financial assistance to fix the spillway. The agencies added rip rap to stabilize the gully. This should help with future flooding.

# DAIRY MARGIN COVERAGE

At the American Farm Bureau Federation Convention in Anaheim, California, Secretary of Agriculture Brooke Rollins announced the Dairy Margin Coverage (DMC) program expansion. Starting January 12, all dairy producers can enroll in DMC, with the sign-up period ending February 26. The One Big Beautiful Bill reauthorized DMC for 2026-2031 and included program improvements. Tier 1 Coverage was expanded to cover up to 6 million pounds of milk, benefitting small and mid-size farms. New production history rules were also adopted. Before 2026, enrollment was annual, but now farmers can select coverage options extending to 2031. Additionally, Secretary Rollins announced that the USDA will purchase up to \$80 million in specialty crops from American farmers to give to food banks and nutrition assistance programs across the nation.

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## CAFO FEE INCREASE

The legislature is back in session in South Dakota. You may recall that CAFO permit fee increases were on the table last year. The matter is back again. The Department seeks to have the fees cover one-third of the program's operating costs. This bill was passed and is headed to the governor's desk for signature. For example, a hog weighing 55 pounds or more will increase from \$0.048 per head to \$0.12 per head. Turkeys will increase from \$0.0022 to \$0.0055 per bird.

## RECIPE OF THE MONTH

### Raspberry Smash Cake

*I made this cake for Rane's birthday, and it was "chef's kiss." It's the perfect cake for Valentine's Day.- Kiera*

#### **Cake**

1 cup avocado oil  
½ cup plain Greek yogurt  
3 eggs  
1 cup sugar  
1 ½ cup buttermilk  
1 tbs vanilla extract  
3 ¾ cup all-purpose flour  
2 tsp baking powder  
1 tsp baking soda  
1 tsp salt  
1 ½ cup raspberry jam  
1 ½ cup raspberries

#### **Frosting**

3 sticks butter, at room temperature  
1 ½ cup powdered sugar  
8 oz white chocolate, melted and cooled  
2 tsp vanilla extract

Preheat oven to 350° F. Grease 3 (8-inch) round cake pans. In a large bowl, beat together the oil, yogurt, eggs, sugar, buttermilk, and vanilla. Add the flour, baking powder, baking soda, and salt. Mix until just combined. Fold in the raspberries and swirl in ¾ cup raspberry jam, leaving a few streaks of jam throughout the batter; it shouldn't be fully incorporated. Divide the batter among the 3 cake pans and bake for 30-35 minutes, until the tops are just set and no longer wiggly in the center. Remove and let cool for five minutes. Run a knife around the edges of the pan and turn the cakes out onto a cooling rack. Cover and let the cakes cool completely before assembling. To make the frosting, in a bowl, beat together the butter and powdered sugar until light and fluffy. Add the melted white chocolate and vanilla and beat until combined. To assemble, place one cake layer on a serving plate. Spread 1/3 of the frosting over the cake and layer with about 1/4 cup of jam. Lightly frost the outside of the cake and chill for 30 minutes before eating. Enjoy! *Recipe by Half Baked Harvest*

## KIDS' CORNER

We had fun with the kids' page, so we are doing it again. While we won't have a prize every time, we think this is still a great activity. This month, we have Valentine's Day cards. Feel free to cut, color, and share them with someone special.

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## EVENTS & ACTIVITIES

Feb. 10 // Coffee w/ Kiera

Feb. 20 // SD Specialty Crops Producers Summit (Huron, SD)

Feb. 21 // Legislative Cracker Barrel (Shoffice)

March 4-4 // SD Glasslands Summit (Mitchell, SD)

March 19 // Seminar for Stewards

April 3 // Office Closed

April 5 // Easter

April 6-7 // Office Closed

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## CONTACT US

### **Kiera Leddy, Attorney**

[kledy@leutservicespc.com](mailto:kledy@leutservicespc.com)

605-924-0271

### **Daneen Petty, Legal Assistant & Compliance Manager**

[dpetty@leutservicespc.com](mailto:dpetty@leutservicespc.com)

702-277-3401

### **Kellie Ripp, Legal Assistant & Client Coordinator**

[kripp@leutservicespc.com](mailto:kripp@leutservicespc.com)

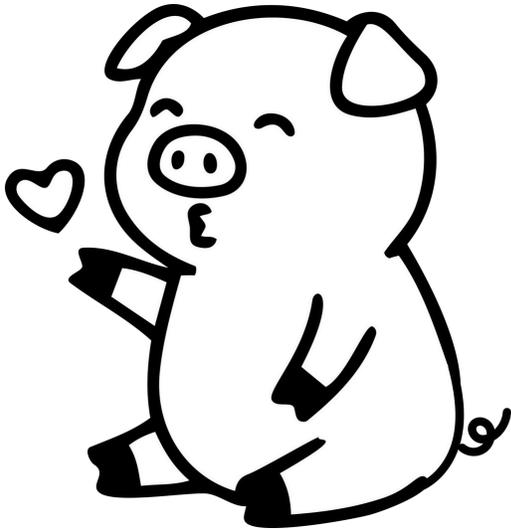
605-656-8344

### **Rebecka Butz, Bookkeeping Specialist**

[rbutz@leutservicespc.com](mailto:rbutz@leutservicespc.com)

605-656-6525

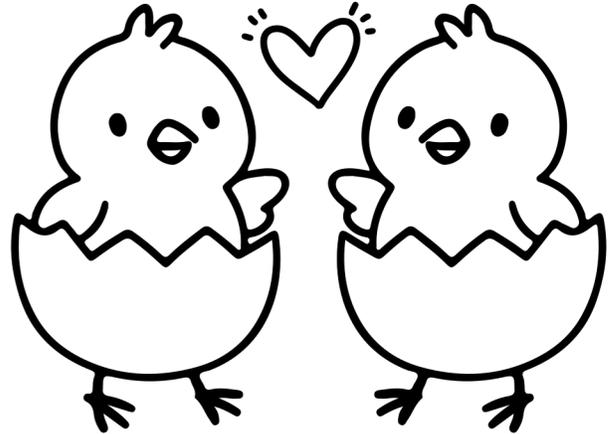
To:  
From:



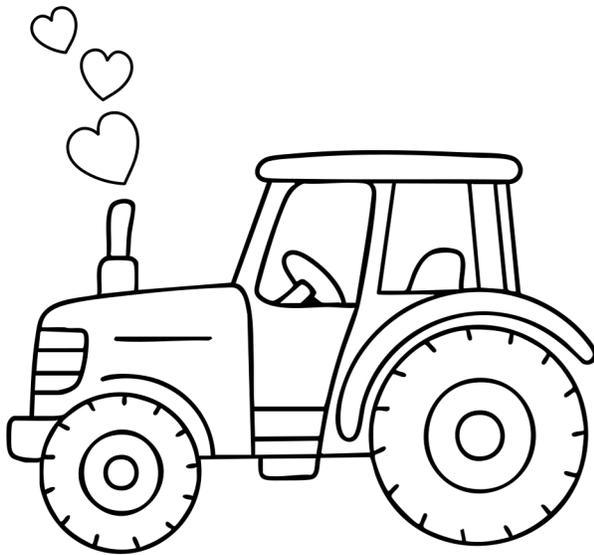
**HOGS & KISSES**

To:  
From:

**YOU'RE EGG-  
STRA SPECIAL**



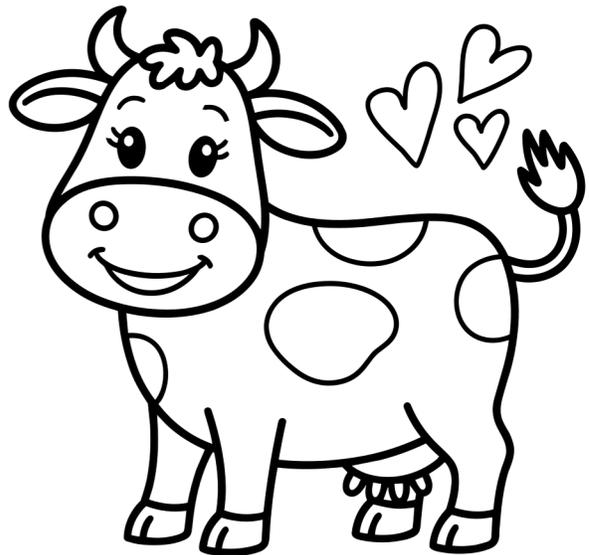
To:  
From:



**I LIKE HOW YOU  
ROLL**

To:  
From:

**YOU'RE UDDERLY**



**AMAZING**

# WE ARE HIRING



**LOCATION**  
Dimock, SD or  
remote

Leut Services is a law firm specializing in legal and corporate services for farming operations and non-profits. Our goal is to protect our clients' operations and enhance their futures. We focus on delivering solutions and take pride in our superior customer service, professionally crafted legal work, and the use of digital tools to provide effective support.

**Tentative Start Date**  
**SPRING 2026**

**Position**  
**LEGAL ASSISTANT**

## QUALIFICATIONS

- High School Diploma
- Strong work ethic
- Exposure to MS Office: Word, Excel, Teams, & Outlook
- Exceptional interpersonal skills, including written & verbal communication
- Attention to detail
- Self-starter with strong organizational skills
- Uphold professionalism & confidentiality
- Prior experience not required

## RESPONSIBILITIES

- Serve as a point of contact between clients & attorneys
- Manage the onboarding of new clients
- Maintain organized electronic & physical files
- Assist with legal research & legal document preparation
- Conduct follow-ups on document requests
- Other duties as assigned

*Inquire for pay and benefits, will be commensurate to experience*

**Send inquiries and resume to: [kledy@leutservicespc.com](mailto:kledy@leutservicespc.com)  
[www.leutservicespc.com](http://www.leutservicespc.com)**

# Legislative CRACKER BARREL

February 21 | 10am - 11:30am

713 S. Main Street, Dimock, SD 57331

**Join us to hear from District 19 legislators about the latest bills in Pierre and discuss various other issues.**

*Coffee & Hutterite Colony donuts provided*

*sponsored by*



**RSVP by February 13 to Kellie 605-656-8344  
call or text**