

Leah J. Tsoodle

1021 5th Street ♦ Clay Center, KS 67432

Daytime Phone: (785) 532-1517 ♦ Evening Phone: (785) 632-6004 ♦ Email: ltsoodle@ksu.edu

Philosophy

A diverse background and variety of work experiences have provided me with an in-depth understanding of the need for overall company performance and the responsibility each individual has to the team. Accomplishments in agribusiness, accounting, and economics have allowed me to develop the skill set necessary to be a self-starting, self-motivated, solution-oriented individual.

Family

My husband, Rodney, is studying computer-aided drafting, and my son, Brennan, is eleven years old and in sixth grade.

Accreditations

Certified Public Accountant

Education

Bachelor of Science in Agricultural Economics, December 1991

Texas Tech University, Lubbock, Texas

PhD in Agricultural Economics, December 2005

Kansas State University, Manhattan, Kansas

Professional Experience

Kansas State University Land Use Value Project

Manhattan, Kansas

Coordinator

1999-2015

- Writing grant proposals to several different sources, including Cotton Incorporated, CSREES, Department of Housing and Urban Development, the Smith Richardson Foundation, USDA, CECD, and Lincoln Institute of Land Policy.
- Team-taught graduate course for the Restaurant, Hotel, Institutional Management and Dietetics Department.
- Completing working papers in the areas of education, land values, and housing.
- Compiling information to calculate annual Landlord Net Income figures (over 45,000 values) for all use types and all soil types in the state of Kansas to be used in the calculation of agricultural land values for property tax purposes.
- Recommending use value methodologies to the personnel of the Property Valuation Division of the Kansas Department of Revenue and the members of the Agricultural Use Value Advisory Committee.
- Administering surveys, conducting research, and collecting data for agricultural property valuation.
- Publishing staff papers and extension bulletins

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Kansas State University Land Use Value Project (continued)

- Maintaining all historical data and incorporating all new annual data into historical files.
- Manipulating all databases from annual surveys.
- Managing, training, and evaluating office staff.
- Maintaining communication lines among the Kansas Department of Revenue Division of Property Valuation, the Kansas legislature, Kansas State University, and Kansas Agricultural Statistics Service.

Bartlett Cooperative Association—Comprised of five branches, located in Bartlett, Chetopa, Edna, Mound Valley, and Oswego, Kansas. Duties listed below performed for all branches.

Bartlett, Kansas

Controller

1998-1999

- Compiled and presented monthly financial statements.
- Supervised and trained office staff of eight, including off-sight offices.
- Organized records and maintained supplies, scheduling, equipment, and records.
- Set and maintained all accounting procedures and functions.
- Assisted and supervised auditors in audit functions, which resulted in a 50 percent decrease in time spent on the audit.

Plains Cotton Cooperative Association (PCCA)

Lubbock, Texas

Gin Accounting Supervisor

1992-1997

- Designed and implemented accounting software that is currently used by 110 clients.
- Sold and serviced software; proposed promotion that led to a 15 percent increase in the customer base.
- Trained and supported clients with both in-house and other software.
- Communicated software updates and requests between clients and programmers; letters and comments from clients documented the high quality of the service provided.
- Consulted clients' on software purchases for needs not met by PCCA software.
- Trained and supported clients using accounting software.
- Analyzed and assessed accounting documentation, which resulted in the first new PCCA software user's manual in ten years.
- Advised and performed audit functions for clients; their annual audit bills decreased by an average of 10 percent after initiating this effort.
- Filed tax information for customers resulting in a commendation letter from the I.R.S. for excellence in magnetic information filing.

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Plains Cotton Cooperative Association (continued)

- Billed customers annually for software usage involving writing and implementing the original billing program.
- Communicated with clients, auditors, and governmental agencies.
- Communicated with members regarding the importance of regional cooperatives and supply chain management.
- Maintained member relations involving informative and educational speeches and tours regarding issues such as risk management, financing, and contractual arrangements.

Professional Memberships

- Phi Kappa Phi
- Gamma Sigma Delta
- American Agricultural Economics Association
- Texas Society of Certified Public Accountants
- American Institute of Certified Public Accountants

Grant Funding

- Received Predissertation grant from HUD--\$15,000.
- Collaborating in grant from USDA Risk Management Agency--\$698,952.
- Collaborated in Postdoctoral NRI grant funding--\$65,000.
- Collaborated with Center for Engagement and Community Development in USDA RBOG grant--\$50,000.
- Collaborated with Graham County in Center for Engagement and Community Development grant--\$2,877.
- Center for Engagement and Community Development and City of Burlingame grant--\$2,500.

Academic Experiences

- Advising MAB student as committee chair, 2010-11.
- Taught AGEC 610 Current Agriculture and Natural Resource Policy Issues, Spring 2011.
- Reviewer for *Land Economics*, *Agricultural Finance Review*, *Journal of Agricultural and Resource Economics*, *Journal of Agricultural Economics*, *Journal of Agricultural and Applied Economics*, and *Real Estate Economics*.
- Team-taught graduate course for the Restaurant, Hotel, Institution Management and Dietetics.
- Collaborated with BAE and Agronomy professors to develop production functions to adjust land valuations based on well capacity.
- Provided data for the Bostwick water district area in the Kansas litigation with Nebraska.
- Administered exam for AGEC 515.
- Teaching assistant for AGCOMM 400.
- Judged extemporaneous speech contest for FFA state meeting.
- Developed and administered the Non-Irrigated Farm Lease Arrangement Survey in 1999, 2003, 2007, and 2011.
- Developed and administered the Irrigated Farm Lease Arrangement Survey in 2000, 2004, and 2008.

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Academic Experiences (continued)

- Developed and administered the Custom Application Cost Survey in 2001, 2005, and 2009.
- Developed and administered the Pasture Lease Arrangement Survey in 2002, 2006, and 2010.
- Developed and administered the Land Management Fee Survey in 2001, 2005, and 2009.
- Developed and administered the Alfalfa Use-Type Survey in 2000, 2004, and 2008.
- Developed and administered the Irrigation Equipment Costs Survey in 2001, 2005, and 2009.
- Developed and administered the Fence Equipment Costs Survey in 2002, 2006, and 2010.
- Developed and administered the Irrigation Ditch District Operating/Maintenance Cost and Repayment Assessment Survey from 1999 to 2011.

Refereed Journal Articles

- **Tsoodle, L.**, B. Golden, and A. Featherstone. "Factors Influencing Kansas Agricultural Farm Land Values." *Land Economics*, February 2006, 82(1): 124-139.
- Golden, B., **L. Tsoodle**, O. Odeh, and A. Featherstone. "Determinants of Agricultural Economic Faculty Salaries: A Quarter of a Century Later." *Review of Agricultural Economics*, Summer 2006, 28(2): 254-261.
- **Tsoodle, L.**, and T. Turner. "Property Taxes and Residential Rents." *Real Estate Economics*, Spring 2008, 36(1): 63-80.
- **Tsoodle, L.**, A. Featherstone, and B. Golden. "Combining Hedonic and Negative Exponential Techniques to Estimate the Market Value of Land." *Agricultural Finance Review*, Fall 2007, 67(2): 225-239.
- Boland, M., B. Golden, and **L. Tsoodle**. "Agency Theory Issues in the Food Processing Industry." *Journal of Agriculture and Applied Economics*. 2008, 40(2): 623-634.

Journal Articles in Process

- **Tsoodle, L.**, and A. Featherstone. "Estimating the Impact of Alternative Assessment of Agricultural Land on Property Tax Revenues and Residential Rents in Kansas." Currently in the revision process for journal submission.
- B. Golden, **L. Tsoodle**, and T. Kastens. "Spatial Inequity in Use-Value Assessment of Non-Irrigated Farmland in Kansas." Currently in the revision process for journal submission.
- **Tsoodle, L.** and T. Marsh. "Estimating the Demand for Education: An Empirical Comparison of AIDS and Rotterdam Models." Currently in the revision process for journal submission.

Other Research/White Papers/Staff Papers/Seminars

- **Tsoodle, L.** "The Impact of Preferential Assessment of Urban Agricultural Land on Housing Affordability." Dissertation, Kansas State University, August 2005.
- Schlegel, J. and **Tsoodle, L.** "Non-Irrigated Farm Crop-Share Leasing Arrangements in Kansas." Kansas State University, Department of Agricultural Economics Staff Paper No. Pending, September 2011.
- Schlegel, J. and **Tsoodle, L.** "Pasture Leasing Arrangements in Kansas." Kansas State University, Department of Agricultural Economics Staff Paper No. 11-05, November 2010.

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Other Research/White Papers/Staff Papers/Seminars (continued)

- Schlegel, J. and **Tsoodle, L.** “Fence Construction Cost Survey in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 11-03, November 2010.
- Schlegel, J. and **Tsoodle, L.** “Production Input Cost Survey in Kansas.” Kansas State University, Department of Agricultural Economics, White Paper, November 2010.
- Schlegel, J. and **Tsoodle, L.** “Irrigated Equipment Cost Survey in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 10-01, October 2009.
- Schlegel, J. and **L. Tsoodle.** “Non-irrigated Crop Land Leasing Arrangements,” Kansas State University, Department of Agricultural Economics Staff Paper No. 08-03, May 2008.
- Schlegel, J. and **L. Tsoodle.** “Irrigated Crop Land Leasing Arrangements,” Kansas State University, Department of Agricultural Economics Staff Paper No. 09-02, October 2008.
- **Tsoodle, L.**, and J. Blake. “Pasture Leasing Arrangements in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 08-01, September 2007.
- Garrett, R., **L. Tsoodle**, and B. Golden. “Irrigated Crop-Share Leasing Arrangements in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 05-01, August 2004.
- Golden, B., **L. Tsoodle**, and H. Bigge. “Pasture Leasing Arrangements in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 04-01, August 2003.
- Golden, B., **L. Tsoodle**, and H. Bigge. “Non-Irrigated Crop-Share Leasing Arrangements in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 04-03, August 2003.
- **Tsoodle, L.** and C. Wilson. “Methodologies and Data Sources Used in Determining the Landlord's Share of Calendar Year Net Returns for Non-Irrigated Cropland for the Agricultural Land Use Values.” Kansas State University, Department of Agricultural Economics, Annually published by the Kansas Department of Revenue Property Valuation Division.
- **Tsoodle, L.** and C. Wilson. “Methodologies and Data Sources Used in Determining the Landlord's Share of Calendar Year Net Returns for Irrigated Cropland for the Agricultural Land Use Values.” Kansas State University, Department of Agricultural Economics, Annually published by the Kansas Department of Revenue Property Valuation Division.
- **Tsoodle, L.** and C. Wilson. “Methodologies and Data Sources Used in Determining the Landlord Net Rental Income for Pasture and Rangeland for the Agricultural Land Use Values.” Kansas State University, Department of Agricultural Economics, Annually published by the Kansas Department of Revenue Property Valuation Division.
- Bigge, H. and **L. Tsoodle.** “Fence Construction Cost Survey in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 02-11, November 2002.
- **Tsoodle, L.** and H. Bigge. “Custom Application Cost Survey in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 02-06, June 2002.

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Other Research/White Papers/Staff Papers/Seminars (continued)

- Bigge, H., **L. Tsoodle**, and C. Wilson. "Irrigated Crop-Share Leasing Arrangements in Kansas." Kansas State University, Department of Agricultural Economics Staff Paper No. 02-03, March 2002.
- Bigge, H., **L. Tsoodle**, and C. Wilson. "Irrigated Equipment Cost Survey in Kansas." Kansas State University, Department of Agricultural Economics Staff Paper No. 02-03, March 2002.
- **Tsoodle, L.** and C. Wilson. "Trends in Kansas Farmland." Kansas State University Agricultural Experiment Station and Cooperative Extension Service. Currently in the editing process for extension publication.
- **Tsoodle, L.** and C. Wilson. "125 Years of Farmland Values in Kansas." Kansas State University, Agricultural Experiment Station and Cooperative Extension Service, Extension Bulletin MF-2535, September 2001.
- **Tsoodle, L.** "Brief Analysis of Land Management Fees Across Kansas." Prepared for the Kansas State University Land Use Value Task Force, July 20, 2001.
- **Tsoodle, L.** and C. Wilson. "Non-Irrigated Crop-Share Leasing Arrangements in Kansas." Kansas State University, Department of Agricultural Economics Staff Paper No. 01-02, February 2001.
- Golden, B. and **L. Tsoodle**. "Data on Agricultural Land Sales in Kansas." Kansas State University Agricultural Research and Extension publication MF2660, December 2004.
- Golden, B., **L. Tsoodle**, and T. Kastens. "Landlord Net Income Estimation Under Limited Irrigation." Currently in the revision process for staff paper.
- **Tsoodle, L.**, and T. Turner. "Property Taxes and Residential Rents: Do Tax Breaks to Farmers Hurt the Urban Poor?" Presented at the 2005 American Real Estate and Urban Economics Association annual conference. Presentation at the 2006 WAEA annual conference.
- **Tsoodle, L.**, and K. Ross. "Master of Agribusiness 2010 International Tour—Australia and New Zealand." Presented at the 2010 Risk and Profit annual conference.
- **Tsoodle, L.**, P. Clark, C. Petty, and K. Ross. "Morland Grocery Sustainability Project." Presented at the 2010 Rural Grocer Summit.
- Golden, B., **L. Tsoodle**, O. Odeh, and A. Featherstone. "Determinants of Agricultural Economic Faculty Salaries: A Quarter of a Century Later." Presented at the 2005 SAEA annual conference.
- **Tsoodle, L.**, B. Golden, and A. Featherstone. "Taxing Kansas Farm Land." Presented at the 2005 Risk and Profit annual conference.
- Golden, B., **L. Tsoodle**, T. Kastens, and B. Vulgamore. "Weather Modification – Facts and Fiction." Presented at the 2004 WAEA annual conference.
- **Tsoodle, L.**, A. Featherstone, and B. Golden. "Estimating the Market Value of Agricultural Land in Kansas Using a Combination of Hedonic and Negative Exponential Techniques." Presented at the 2005 NC-1014 annual conference.
- Golden, B., F. Golden, and **L. Tsoodle**. "Exploring Supply Dynamics in Competitive Markets." Presented at the 2003 SAEA annual conference.
- Golden, B., **L. Tsoodle**, and T. Kastens. "Landlord Net Income Estimation Under Limited Irrigation." Presented at the 2003 SAEA annual conference.
- **Tsoodle, L.**, B. Golden, and A. Featherstone. "Determinants of Kansas Agricultural Land Values." Presented at the 2003 SAEA annual conference.

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Other Research/White Papers/Staff Papers/Seminars Update (continued)

- **Tsoodle, L.** and T. Marsh. “Estimating the Demand for Education: An Empirical Comparison of AIDS and Rotterdam Models.” Seminar, Department of Agricultural Economics, Kansas State University, May 2003.

Invited Papers and Reviews

- **Tsoodle, L.J.** Invited to peer review a paper titled “An Analysis of the Impact of Swine CAFOs on the Value of Nearby Houses” for Real Estate Economics. Second review April 2008.
- **Tsoodle, L.J.** Invited to peer review a paper titled “Will the Troubles in the Housing Market affect Farmland Values?” for Agricultural Finance Review. May 2008.
- **Tsoodle, L.J.** Invited to peer review a paper titled “Farmland Owners’ Land Sale Preferences: Can They be Affected by Taxation Programs?” for Land Economics. September 2008. Second review January 2009.
- **Tsoodle, L.J.** Invited to peer review a paper titled “A Theoretical and Empirical Examination of Agricultural Zoning and the Leapfrog Effect,” for Land Economics. September 2009. Second review October 2010.

Grants and Contracts - Accepted

- K. Dhuyvetter, J. Peterson, B. Golden, and T. Kastens. USDA Risk Management Agency funded in 2006--\$698,952. Coordinated by **L.J. Tsoodle**.
- Center for Engagement and Community Development, P. Clark, and **L.J. Tsoodle**. USDA grant funded in 2008--\$50,000.
- C. Petty and **L.J. Tsoodle**. KSU Center for Engagement and Community Development grant funded in May 2009--\$2,877.
- **L.J. Tsoodle**. KSU Center for Engagement and Community Development and City of Burlingame grant funded in September 2010--\$2,500.

Computer Skills

- Microsoft Windows Applications—Word, Excel, Power Point, Access, Frontpage
- In-house marketing and accounting software, WolfePak, ACCPAC, Quicken, QuickBooks, TurboTax, Microsoft Money
- SAS, Limdep, Gauss, Gams, Shazam, Stata, Matlab, SQL, and macro programming
- Operating Systems—Windows, DOS, OS/2, ROSCOE, SAR, CICS
- Miscellaneous software--WordPerfect, Quattro Pro, Lotus 1-2-3, Freelance, GroupWise, PageMaker, Winzip, Mathtype, Norton, Adobe