

# Planning the Future of Your Farm and Forest

A Workbook Supporting Farm  
Transfer Decisions

Southeast Edition



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# ABOUT THE SOUTHEAST EDITION

This workbook is an update of earlier editions published in North Carolina in 2006 and 2009 for the families that own (and produce income from) farm, forest and horticultural land in North Carolina. It is specifically for those who *want* to keep their farm in production and/or in the family as it passes to the next generation. For many people, their farm is or has been a business. For many, it is also place, a home, security, a mix of tangibles and intangibles that drive decisions about what to do with land wealth. This workbook was developed to help families harness these tangibles and intangibles into an orderly and productive process of planning.

Like the farm transfer process itself, the development of the *Planning the Future of Your Farm* workbook has been a continuing project. The workbook is built from materials first used in an education campaign - begun in 2004 in Virginia and North Carolina - meant to help aging farmers and landowners make the legal and financial decisions that will keep farms in production into the next generation. This campaign was extended into South Carolina in 2006, and is now coming to Georgia under a collaboration developed by the Rolling Hills Resource Conservation & Development (RC&D) Council with sponsorship by the USDA Risk Management Agency.

Though the materials were largely developed in North Carolina and Virginia, the issues families face - and the laws that govern those decisions - are largely similar throughout the Southeast. This edition benefits from more hours of sitting at the farm kitchen table, helping families make sense of the seemingly overwhelming array of issues — retirement, healthcare, taxes, family harmony — surrounding a desire to “keep the farm in the family” while being *fair* to the family. Through this work in field, we learned from families which tools needed improvement and what materials - based on frequency of questions - should be included in subsequent editions.

The earliest workshop agendas of this education campaign focused squarely on transferring a family

farm businesses. However, it became apparent that many workshop participants were winding down an existing farm business, and didn't have someone in their family who would farm the ground after they stepped back.

Many questions asked in workshops focused on specific tax and legal issues of estate planning, others about farm production and conservation income options, still others about the roles of and whom to trust as a professional adviser. Most often, these are all bundled together, with different emphasis depending on the generation asking the question. Every farm and landowning family faces unique circumstances when it comes to making decisions on the future of their farm assets. Though geography affects farming scale and production, it makes little difference when it comes to basic family questions of farm transfer.

*One key question  
stands out everywhere:  
Who will farm the land?*

But one question stands out everywhere, persistent and perplexing: Who will farm the land? This workbook has evolved to help address this question for landowners fortunate to be closing in on an answer. The education campaign that this workbook supports will also seek to develop opportunities for those landowners who haven't yet met someone to farm their land. The opportunity afforded by having an ownership generation in the room and thinking about the future will as much as practicable be utilized to expose multiple generations to new transitions in farming. Where the landowners gather for education, those seeking a farming opportunity will need to meet them there. Hopefully, younger farmers looking for land will understand the needs of older generations, and thus modify their own search. The older generation will undoubtedly be reminded that agriculture is always changing and will remember a time when they too, were young and eager to take the reins. In some cases, working relationships and supporting agreements will develop.

In the meantime, use this workbook for you and your family. At the very least it will help you address issues that must be addressed regardless of what you can ultimately do with your farm.