Farm Succession Planning & Making Land Available for Farming

SEMAP – 11/17/22
Jae Silverman
Massachusetts Field Agent, Land For Good

jae@landforgood.org
Our mission is to ensure the future of farming by putting more farmers more securely on more land in New England and beyond.
Who We Work With

- **Farming Landowners / Farm Business Owners**
  - Exiting farmers, farm families

- **Farm Seekers**
  - New & Established
  - Written Leases

- **Non-farming Landowners**
  - Looking for a farmer (lease or purchase)
Farm Succession

- **Terminology:**
  - Succession
  - Transfer
  - Transition

- Farm succession is the transfer of *income*, *assets* and *management* from one generation or owner to the next.

- Ownership can be of the *land* and/or *business*
“Retirement” – What does it mean?

No longer the business owner or principal decision maker

It does NOT have to be when you “stop farming”

Can have many variations:

• Sell the farm and move
• Keep living on the farm, sell business
• Continue working for the farm
  – Hired Labor
  – Consulting
Example Succession Scenarios

- Family Successor
- Non-Family Successor
  - Search for Successor
- Mentoring (Gradual Transfer)
  - Hiring a Manager
  - Partnership
- Turn-Key Sale
- Selling Business, Renting Land
  - Lease-to-own
- Life Estate/Tenancy
- Many transfers use a combination of these strategies
  - Other unique situations exist!
# Taking Over an Existing Farm

<table>
<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Established Business</td>
<td>Starting w/ someone else’s vision</td>
</tr>
<tr>
<td>Established Markets</td>
<td>Owner or Land inflexible?</td>
</tr>
<tr>
<td>Brand Recognition</td>
<td>Timelines / Goals Can Be Unclear</td>
</tr>
<tr>
<td>Already at (a) Scale</td>
<td>Risk (Time Investment)</td>
</tr>
<tr>
<td>Mentorship</td>
<td>Emotional / Communication</td>
</tr>
<tr>
<td>Assets (Equip, etc)</td>
<td>$$ needed for ultimate ownership</td>
</tr>
</tbody>
</table>
What is farm Succession Planning?

• A process to determine how a farm will pass to the next owner/operator (Income, Assets, Management)

  – Multiple stakeholders
    • “Senior Generation”
    • “Junior Generation”
    • Other Family Members
    • Unidentified successors

  – A process not an event
    • Planning: 1-2 years
    • Implementation: up to a decade

  – Planning for succession doesn’t mean it’s time to retire!
    • Ideally start 10-15 years ahead of “retirement”
Asset Transfer
Spell out how farmland, buildings, and other assets are conveyed from one party to another.

Goal Setting & Family Communication
Set forth personal, family and business goals as well as ways to ensure constructive communication among all involved.

Management Transfer
Lay out how management tasks, responsibilities and income shift over time from one farm operator to another.

Business Plan
Sets out strategies for farm operations, personnel, marketing, finance, and business entity formation.

Estate
Direct the eventual transfer of assets, usually with the goal of preserving as much of the estate value as possible for the beneficiaries.

Land Use
Map out land use options that address agriculture, forestry and recreation uses as well as conservation and development.

Retirement
Address how and where the retiring person(s) want to live, their anticipated income and health care costs.
Key Places To Start

• Communicate – get clarity on desired outcomes
  – Don’t get bogged down on mechanics yet

• Who needs to be involved?

• What has already been done?

• There ARE young farmers out there who are interested

• There are people and organizations who can help!
Succession Planning Team

**Usually Includes:**

- **Facilitator/coach**
- **Attorney** (real estate, conservation, estate, tax, elder care...)
- **Financial** advisor
- **Business consultant**
- **Accountant/tax planner**
Succession Planning Team

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- **Financial advisor**
- **Business consultant**
- **Accountant/tax planner**

**Can Also Include:**
- Land use planner
- Land Trust
- Lender
- Insurance agent
- Realtor
- Appraiser
Some initial questions for yourself:

• What is your 5-10-year vision?

• What does retirement mean for you?

• Do you have an identified successor?
  – Have you talked to them about it?

• What was it like when you took over your farm?
Finding a Farmer or Successor—What do to FIRST

Be ready for inquiries! Make sure you know what you’re offering:

• **Land**: Acres, soils?
• Infrastructure? Housing?
• Rent?
• What kind of farming? (possible / desired)
  – (Livestock, Crops, Perennials, Other?)
  – Any restrictions? (Organic? IPM? No-till?)
• Are all family members / interested parties in agreement?
Acreage: Google “My Maps”
Google “MyMaps” Walk-Through

This tutorial has been developed by our staff through their work with farm seekers looking to find and assess properties for acreage, boundaries, lease maps, and more.

Google My Maps is a free map creator offered by Google. It is different from Google Maps. My Maps lets you easily make custom maps and calculate acreage. You will need a Google account to login to My Maps. Go to My Maps: www.google.com/mymaps.

How to look up a property using Google My Maps

- To begin, create a new map by clicking the red button “Create a New Map.”
- To title the map, in the top-left find “Untitled Map” then click & rename using the property name as the subject. Maps save automatically.
- To find or search the property, use the “Search Bar” to type in the property address.
- To view as a map, in the left-hand dialog box at bottom, find “Base Map” then click “Satellite.”

How to navigate Google My Maps

- To zoom in/out, use track pad or mouse.
- Navigate by clicking & dragging to move map.
- Tools can help you measure distances & areas. Ruler icon can be used to measure a length, it also follows contours.
- To calculate acreage, select the line segment tool and use a repeating click-drag method to draw a shape to designate areas of use such as fields, pastures, etc. In the description box, the program calculates total acreage. Note, the accuracy of objects drawn this way might be impacted by topography, following tree-line, shading, etc.
  - To save a shape, close the shape or hit “Enter.”
  - Each field can be outlined.
  - To delete a shape, use the trash can icon.
  - To name a shape, use Field Name + Acreage. (see example)
  - To change the color, border width or transparency, click into the shape & choose the Paint can icon. It may be helpful to color code & differentiate fields, residence, parking areas, etc.
  - To populate the name of the shape on the map, find under each layer “Individual Styles” -> Set labels to “Name” in order that the name of the shape appears.

- To add to the map’s key, you can name each layer & “Individual style.”
- To draw a roadway or right-of-way, use the line tool; double click to change color, width of line, etc.
- Uncheck a layer if you do not want to see it/make visible/print it.
  - To print or make a PDF, go to the top set of dots (top left), choose Print map.
  - Output type PDF or Image.
  - Print the PDF to view & share as a hardcopy.
  - If necessary, zoom in or out to get the right frame to print & at the right scale.
  - To share online, go to the navigation menu below the map title, choose “Share.” Note, although you can add directions as part of your map, a user viewing the shared My Maps cannot get directions.
  - Edits can be made & saved remotely.

We recommend that you double check maps with landowners and/or farmer either by sharing or printing and visiting the property.

My Maps Example:

Tutorial reflects current program updates as of 6/2/2021.
Soils: UC DAVIS Soil Web

**Map Unit Composition**

- **55% - Millsite**
  Geomorphic Position: hills / Backslope

- **35% - Westminster**
  Geomorphic Position: hills / Backslope

- **5% - Colrain**
  Geomorphic Position: ground moraines / Backslope

- **4% - Shelburne**
  Geomorphic Position: ground moraines / Backslope

- **1% - Rock outcrop**
  Horizon data n/a

**Map Unit Data**

- **Map Unit Key:** 278858
- **National Map Unit Symbol:** 8c5f
- **Map Unit Type:** Complex
- **Farmland Class:** Not prime farmland
- **Available Water Storage (0-100cm):** 12.22 cm
- **Flood Frequency (Dominant Condition):** None
- **Flood Frequency (Maximum):** None
- **Ponding Frequency:** 0
- **Drainage Class (Dominant Condition):** Well drained
- **Drainage Class (Wettest Component):** Well drained
- **Proportion of Hydric Soils:** 0%
- **Min. Water Table Depth (Annual):** n/a
- **Min. Water Table Depth (April-June):** n/a
One of the first questions a farmer might ask about a property is “What are the soil types?” While soil tests can give a farmer a sense of the soil’s current fertility, pH, nutrient levels and organic matter, the soil types or “soil series” as categorized by the USDA are based on the formation of soil over geologic time. The soil series’ characteristics will influence aspects of tillage, drainage, stone and ledge composition, native fertility and yield potential.

Including a soils map can improve the usefulness of your property disclosures and help the prospective buyer determine if the property is suitable for their farm plan.

To determine the soil type(s) on a property there are several tools including obtaining copies of the soils map from the current property owner, visiting the county office of the Natural Resources Conservation Service (NRCS) or by using the USDA Web Soil Survey tool websoilsurvey.nrcs.usda.gov (A tutorial on using the Websoil Survey is here: http://smadc.com/farmRESOR/tut_soilsinfo.htm)

An additional tool is UC Davis’ Soil Web. UC Davis Soil Web is faster and easier to use than the USDA Web Soil Survey, and can be used on a variety of platforms (desktop, mobile, tablet). The UC Davis Soil web was developed by the California Soil Resource Lab at UC Davis and UC-ANR in collaboration with the USDA Natural Resources Conservation Service.

Getting Started

A. To visit the UC Davis Soil Web, go to: https://casoilresource.lawr.ucdavis.edu/gmap/
B. Go to Menu->Zoom To Location A dialog box will open on the left side of the screen - this is where you can review both your display options and choose how you’d like to find your subject property.
C. You have the option to “Use Current Location” OR mid-way down there will be a blue box in which to type the subject property address.
D. Type in the property location (street address) then hit “GO”
E. A location marker will appear. Click on the map to identify “map units”, which are delineated by the yellow lines.
F. Click on an area label, for example “Py” on the map shown above.

G. This will bring up the Map Unit Composition
   1. First is a brief description of the soil type “Py” or “Podunk” (grey box), then % of this soil type in the area selected.
   2. Under Map Unit Data are several descriptors. In this example:
      a. Farmland Class- Farmland of Statewide Importance
      b. Flood Frequency - Frequent Drainage
      c. Class- Moderately well drained
      d. % of Hydric Soils - 0%

These basic characteristics are very helpful to farmers. It can help a potential buyer easily assess the suitability of the available acreage for their desired farming operation.

H. Click on the soil type name - Podunk. This brings up an expanded description box.
Finding a Farmer/Successor - Online Resources

- **New England Farmland Finder (NEFF)**
- Farm publications; newsletters
- Listservs
Available Farms and Land

USING THE MAP: Click on the icons for a link to more information about each posting. Use the filters to narrow your search. Note that the map excludes some properties at the owners' request; all properties are listed (by state) below the map.

<table>
<thead>
<tr>
<th>TOTAL NUMBER OF ACRES</th>
<th>ACRES OF CROPLAND/TILLABLE LAND</th>
<th>ACRES OF PASTURE</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Any -</td>
<td>- Any -</td>
<td>- Any -</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>TENURE ARRANGEMENT</th>
<th>WATER SOURCES PRESENT</th>
<th>BARNES AND SHEDS</th>
<th>EQUIPMENT AND MACHINERY</th>
<th>STATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Any -</td>
<td>- Any -</td>
<td>- Any -</td>
<td>- Any -</td>
<td>- Any -</td>
</tr>
</tbody>
</table>

Search
Finding a Farmer/Successor – Grass Roots

• Make A Flyer

• Share Your Criteria

• Talk to People & Orgs!
  – Land Trusts
  – State (MDAR)
  – Farm Service Orgs
  – Buy Local Groups
  – Local Commissions of Towns/Cities

• Be open about opportunity with employees
Elements of a Good Farm Lease

1. The Parties – Be clear about the identities of the landlord and the tenant. The lease should specify whether the party is an individual, LLC, corporation, or some other entity.

2. Description of the Property – The description should be sufficient to allow a stranger to identify the location of the property. The description should include the address, a map, and relevant specifics about the parcels being leased. A description of the initial condition of the property, including any structures, should be included. Typically, a dwelling should be leased separately, with the property immediately surrounding it as part of the residential lease.

3. Duration of the Lease – The start and end dates, and options for extension or renewal. The lease should also state whether it stays with the property if ownership transfers. FILE at REGISTRY.

4. Rent – Payment (known as the “consideration”) must be specified, even if it is no cost. There are various ways to calculate the rent. In a non-cash agreement, the type and frequency of services or the crop-share amount should be specified. If there are penalties (e.g., interest) for a late payment, those should be specified as well.

5. Taxes – Responsibility for property and any other tax payments should be specified.

6. Utilities – The lease should specify who is responsible for utility bills and what entity will be named on each utility account.

7. Permitted and Prohibited Uses – This is an important section. The lease should clearly define the permitted and prohibited uses of the property. What kinds of farming will be allowed? What counts as agriculture? Does a cord-wood operation qualify as agriculture? Commercial composting? A corn maze? Aquaculture?

Definitions and perceptions of farming evolve, so it’s important to be both clear and flexible. Address whether farm-related education or non-agricultural uses such as recreation will be permitted. A landowner may also prohibit certain activities, e.g., removing trees or gravel.

Landowners may want to specify whether the land is to be limited to certain types of production, for example, only pasture or hay land, or to other restrictions or requirements regarding uses appropriate to the soils or topography of the farm. A map indicating where certain practices are allowed or prohibited is useful. It’s recommended to include a process for the tenant to request permission or clarification regarding uses. For example, the lease may say that removing trees is prohibited except as approved by the landowner in response to a written request by the tenant.

8. Entry – The lease should specify whether the landowner has permission to enter the property, and if there are limitations to such entry. For example, requiring the landowner to give 24 hours notice about a visit. Can landlord’s family members walk or picnic on the leased property?

9. Maintenance and Repairs – The lease should specify who is responsible for maintaining and making repairs to the land and any structures included in the lease, such as fences, buildings, storage structures, roads and irrigation systems. Repairs and maintenance are fertile areas for disagreements and disappointments between landowner and farm tenant. The distinctions among maintenance, repairs and improvements should be spelled out as clearly as possible.

10. Alterations and Improvements – The lease should specify who is responsible for improvements such as new structures or major alterations, along with the process for approval, and who bears the cost. It should specify whether such improvements are considered permanent fixtures and become the property of the landowner (compensating the tenant or not) or whether they may be removed by the tenant at the end of the term.

11. Stewardship and Conservation – In this clause, the parties can specify what practices may be required or encouraged. Often it’s good to reference a separate stewardship plan as an attachment to the lease. The plan can be reviewed and revised annually. A lease may specifically encourage or require the development of a conservation management plan, a waste management plan, or a grassland habitat management plan.

12. Subletting – The lease may specify whether subletting is permitted and under what conditions. Farm leases typically do not allow subletting without some controls by the landowner such as prior review and approval of the sublease terms and sub tenant.

13. Termination – The lease should indicate the procedure for either party to terminate the lease. Tenants should always have a reasonable exit option. The lease should specify if and when notice must be given. On longer term leases, the ability of the landlord to terminate without just cause should be limited, otherwise the long-term nature of the lease is undermined.

14. Default – The lease should specify what constitutes default by tenant or landowner. Default means that one of the parties to the lease has violated a term by failing to do something or by doing something not permitted by the lease. The lease should allow for the party to remedy the default, such as to pay the late rent or clean up a pile of trash, and address any damages resulting from the default.

15. Monitoring and Reporting – The lease should specify how monitoring will be handled, whether there will be reporting between the farmer and landowner and what form such reporting would take. There may be a schedule of monitoring visits. The landowner may want someone familiar with farming to do the monitoring—a farming friend or a professional, for example.

16. Insurance and Liability – The lease should require the tenant to carry liability insurance, typically indemnifying the landowner. The landowner may carry casualty insurance on the structures. The lease should specify what will happen in the event the property is condemned or destroyed by fire or other casualty.

Dispute resolution – A lease also may include a dispute resolution process, from a mutual commitment to engage in a facilitated conflict management process, to shared cost of formal mediation.

Visit landforgood.org for tools and resources, or contact us for more information on a farm lease.

Typically the tenant is responsible for basic maintenance and routine repairs. The landlord is usually responsible for major repairs, rehabilitation, and replacement of farm structures or systems. A process spelled out in the lease for the parties to decide when there is some question can save miscommunication and tension down the road.
What is comparable land going for?

- We *tend* seen in New England:
  - $50-100/Acre/Year tillable
  - Less (or free) for pasture/hay
  - $100-250/A/Year prime soils
    - *Sometimes* as high as $350-400/A/Year

- Infrastructure – variable
Determining The Rent

What does the Landowner Need?  
What can the Farmer afford?
Resources

• Land For Good Publications
  – Team Approaches
  – Farmers without Successors
  – Junior Generation on the Farm

• LFG Field Agent Assistance
  – (2 hours of no-cost help)

• Succession Toolbox (Website)

• **Succession School**
Farm Succession School

For senior farmers and farm partners in Massachusetts, like Tim and Janet, who are looking toward retirement and farm transition.

landforgood.org/events

MDAR

Massachusetts Department of Agricultural Resources

Land For Good

WHERE
Fiske Public Library
110 Randall Road
Wrentham, Massachusetts

WHEN
School meets all three days
Thursdays 9:30 a.m. – 3:30 p.m.
January 26, 2023
March 2, 2023 and
March 30, 2023
Farm Succession Planning

Free for transitioning farmers and junior generation farmers to learn the basics of farm succession planning, how to get started, and where to find support. Hear from farmers recently in transition!

landforgood.org/events
Toolbox

Browse our Land Access Toolboxes to get outfitted with resources to learn about and take action on farmland access, tenure and transfer issues. Whatever your situation, taking a minute to find the right tools can help you take next steps.

- Leasing Farmland  Updated!
- Farm Seekers
- **Farm Transfer Planning**
- Landowners
- Educators & Advisors
- Communities

I am grateful that Land For Good has put together so many resources on land access, and also really grateful that staff are available to talk me through a specific situation.
LFG’s Build-a-Lease Tool

In this Tool, please use these buttons **(not your browser)** to move or save.

*To view or email your document, go to “Finish.”*

**Introduction**

Welcome!

Our Build-a-Lease Tool is designed for you to learn about the most common sections of a farm lease. You can also generate, save and print your own working lease document after filling in the Tool’s online template.

This is an educational tool. It is not intended to replace guidance from your advisors.
Lifestyle Values and Choices—A Survey for Retiring Farmers

Directions: Please rate the importance—for you—of each item listed below (1 = not important; 2 = important; 3 = very important). Then discuss each item with your spouse and/or other family members. Use the survey to become clear about what is most important to you and your family in the farm transfer process.

<table>
<thead>
<tr>
<th></th>
<th>Not Important</th>
<th>Important</th>
<th>Very Important</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. I want the farm to remain in our family's possession.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>2. I want the farm to continue to be farmed after I/ we retire.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>3. I want to keep physically involved after I retire from farming.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>4. I would like our children to play a part in the continuation of the farm.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>5. I would like the division of farm property among our children to be equal in dollar value.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>6. I would like the division of farm property among our children to be fair (not necessarily equal).</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>7. It's important that my spouse and I agree on the plans for transfer of the farm.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>8. It's important that my spouse and I have enough money for retirement.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>9. I want to have the financial resources to do new things after farming.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>10. It's important that our children agree with our plans for the farm's future.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>11. I would like to be able to help our children establish themselves in careers outside farming.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>12. I want to be able to give financial help to our children who choose a nonfarm career.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>13. I want to be able to give financial help to our children who choose a farm career.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>14. I would like to maintain some financial control over the farm throughout my life.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>15. I would like to be involved in decision making for the farm throughout my life.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>16. I would like our children to play a part in the decision making for the farm's future.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>17. I would like our children to assist in my/our plans for retirement.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>18. I want to receive what our farm is worth when it is transferred.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>19. It's important to me that our children take over the management of the farm.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>20. It's important to me that our children choose farming as a career.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>21. It's important to me that our children have the opportunity to choose a career outside farming.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>22. I want our children to have the opportunity to continue the operation of the family farm.</td>
<td>1</td>
<td>2</td>
<td>3</td>
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</tbody>
</table>
**Projected Management Structure (Year: 2021)**

1) Indicate the year that this chart is for at the top (It may be useful to make several different copies: one for the current management structure, one for a year from now, five years from now, etc.)

2) Add the names of all people involved in the farm in the first column (owners, junior generations, managers, family help, paid labor)

3) Fill out your farm's main enterprises and additional farm roles in the top row to identify the major areas of management responsibility, as well as (typically) how many days per week each individual works on the farm (this could be yearly or during the main season).

4) Put a large X in any Column where an individual is in charge of that enterprise or farm role, or has substantial management responsibilities (could be shared with others for the same enterprise / role.)

5) Put check mark (√) in any column where each individual assists in managing that endeavor, but does not have major management responsibility.

| Role in the Farm (Owner, Successor, etc) | Typical Days per Week | Vegetables | Meat Chickens | Beef | Flowers | Haying | Cordwood | Farm Store | Compost | Catering | General Help | Kitchen | Slaughter | Bookkeeping & Finances | Carpentry & Maintenance | Equipment Mechanic | Equipment Operation | Grounds-keeping | Human Resources | Other?
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<tbody>
<tr>
<td>Jane</td>
<td>Owner</td>
<td>3</td>
<td>X</td>
<td>✓</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
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<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>X</td>
</tr>
<tr>
<td>John</td>
<td>Owner</td>
<td>4</td>
<td>✓</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
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<td>X</td>
<td>X</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Jim</td>
<td>Manager</td>
<td>7</td>
<td>X</td>
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Land For Good
Thank you!

jae@landforgood.org
www.landforgood.org