



**CFAES**

Join us for the next  
**FARM OFFICE LIVE**

**November 2023 Topics:**

- Ohio's Role in Organic Grain Production
- Using Charitable Remainder Trusts
- Agronomy and Farm Management Podcast
- Farm Business Analysis
- Farmer Mental Health Concerns and Resources
- Foreign Ownership of Farmland

Register or watch replays at  
[go.osu.edu/farmofficelive](https://go.osu.edu/farmofficelive)

Register once and receive links to join future programs

*Each session includes timely updates and Q&A time on topics of interest.*

**Featuring:**  
Bridget Britton  
Micah Brown  
Bruce Clevenger  
Peggy Hall  
Robert Moore  
Eric Richer  
Clint Schroeder  
Josh Winters

**November 17, 2023**  
**10:00 – 11:30 AM**

*Farm Office - Your farm's  
ag law and farm management resource  
partner.*

[farmoffice.osu.edu](https://farmoffice.osu.edu)

1



## Farm Office Team

**CFAES**



Barry Ward, MS  
Assistant Professor, Leader  
Production Business Management



Peggy Hall, JD  
Attorney  
OSU Ag Law Program



Robert Moore MS, JD  
Attorney  
OSU Ag Law Program



Jeff Lewis, JD  
Program Coordinator  
OSU Income Tax Schools

2

OHIO STATE UNIVERSITY EXTENSION • [farmoffice.osu.edu](https://farmoffice.osu.edu)

2

CFAES

## Farm Office Team



Bruce Clevenger, MS, CCA  
Associate Professor, Field Specialist  
Farm Management



David Marrison, MS  
Professor, & Field Specialist  
Farm Management



Eric Richer, MS  
Assistant Professor & Field Specialist  
Farm Management




Clint Schroeder  
Program Manager, Farm Business  
Analysis

OHIO STATE UNIVERSITY EXTENSION • [farmoffice.osu.edu](http://farmoffice.osu.edu)


3

CFAES


## Special Guests



Josh Winters  
Extension Educator, ANR – Jackson County



Bridget Britton,  
Behavioral Health Field Specialist, OSU  
Extension



Micah Brown, National Ag Law Center

OHIO STATE UNIVERSITY EXTENSION • [farmoffice.osu.edu](http://farmoffice.osu.edu)

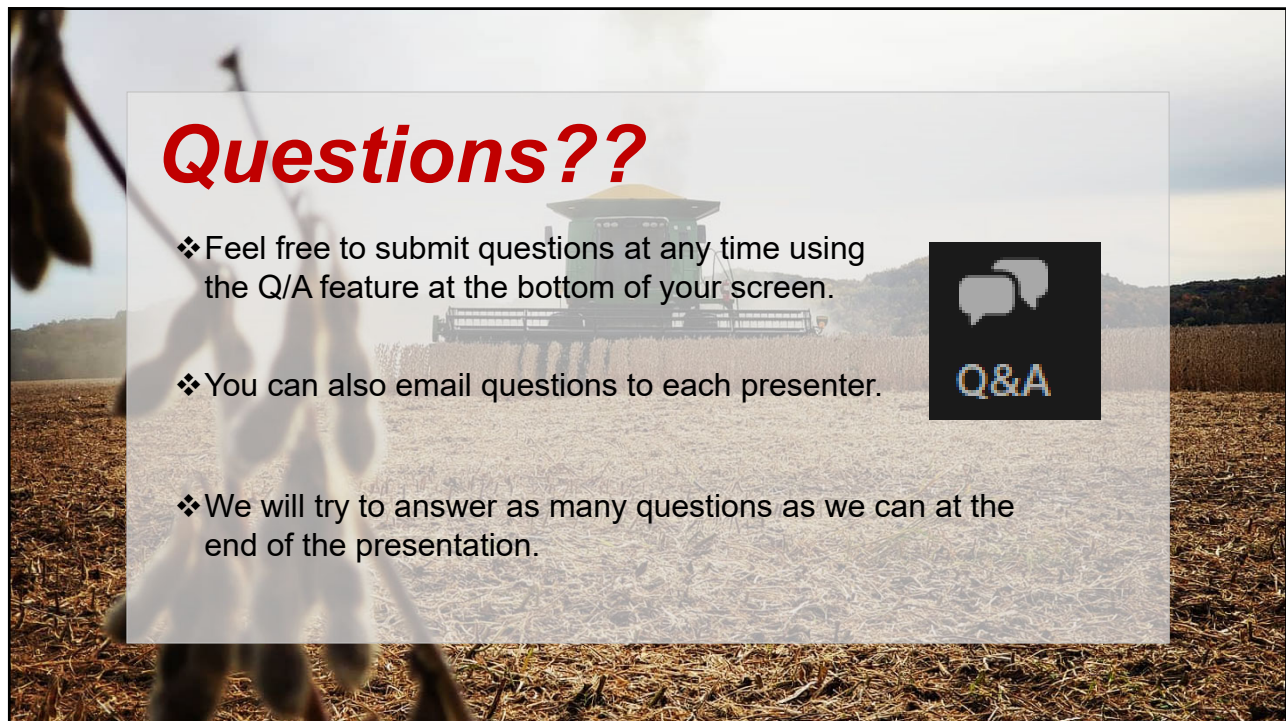
4





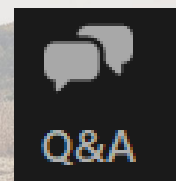
**Slides and a recording for today's presentation can  
be found at:**  
[go.osu.edu/farmofficelive](https://go.osu.edu/farmofficelive)

5



## ***Questions??***

- ❖ Feel free to submit questions at any time using the Q/A feature at the bottom of your screen.
- ❖ You can also email questions to each presenter.
- ❖ We will try to answer as many questions as we can at the end of the presentation.



6

Please help us by  
completing today's  
evaluation

[go.osu.edu/foevaluation](https://go.osu.edu/foevaluation)



7

Thank You

CFAES



OHIO SOYBEAN  
COUNCIL

*Risser Farm Management Fund*

8

OHIO STATE UNIVERSITY EXTENSION

8



**CFAES**

## Ohio's Role in Organic Grain Production

---

**Eric Richer**  
Field Specialist, Farm Management

 THE OHIO STATE UNIVERSITY  
EXTENSION



9

---

## Organic topics to cover

- Consumer demand for organics
- Ohio's organic production position
- Hurdles to organic transition
- Professional development opportunity

**CFAES**

10

OHIO STATE UNIVERSITY EXTENSION

10

## Organic food consumption-Summary

### Domestically...

- ~6% of food sales are certified organic
- Nearly \$62 billion in 2022 sales
- Expected growth rate of 10-13% (YoY)

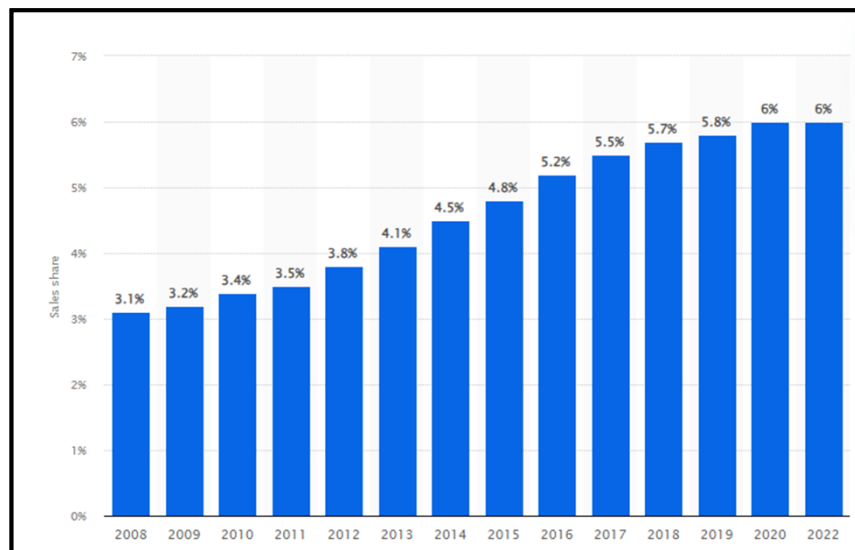


11 • Source: USDA, OTA

OHIO STATE UNIVERSITY EXTENSION

11

## Organic share of total food sales in the U.S. 2008-2022 (%)



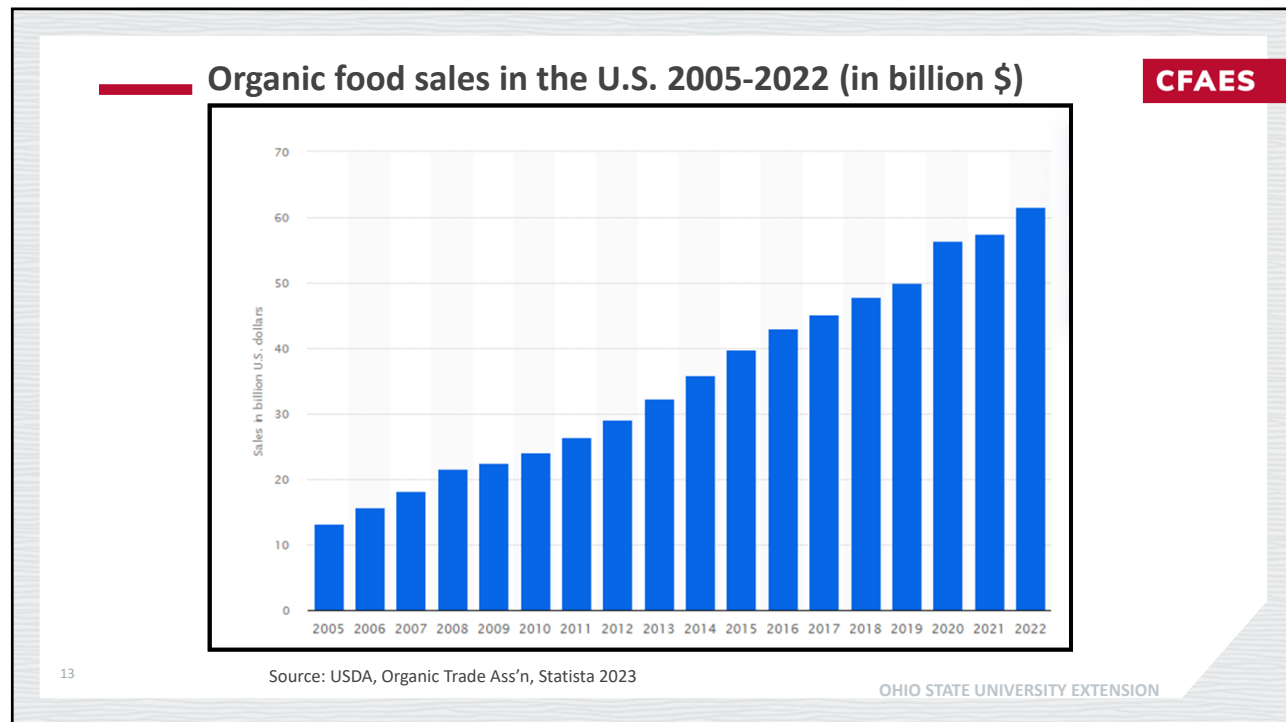
12

Source: USDA, Organic Trade Ass'n, Statista 2023

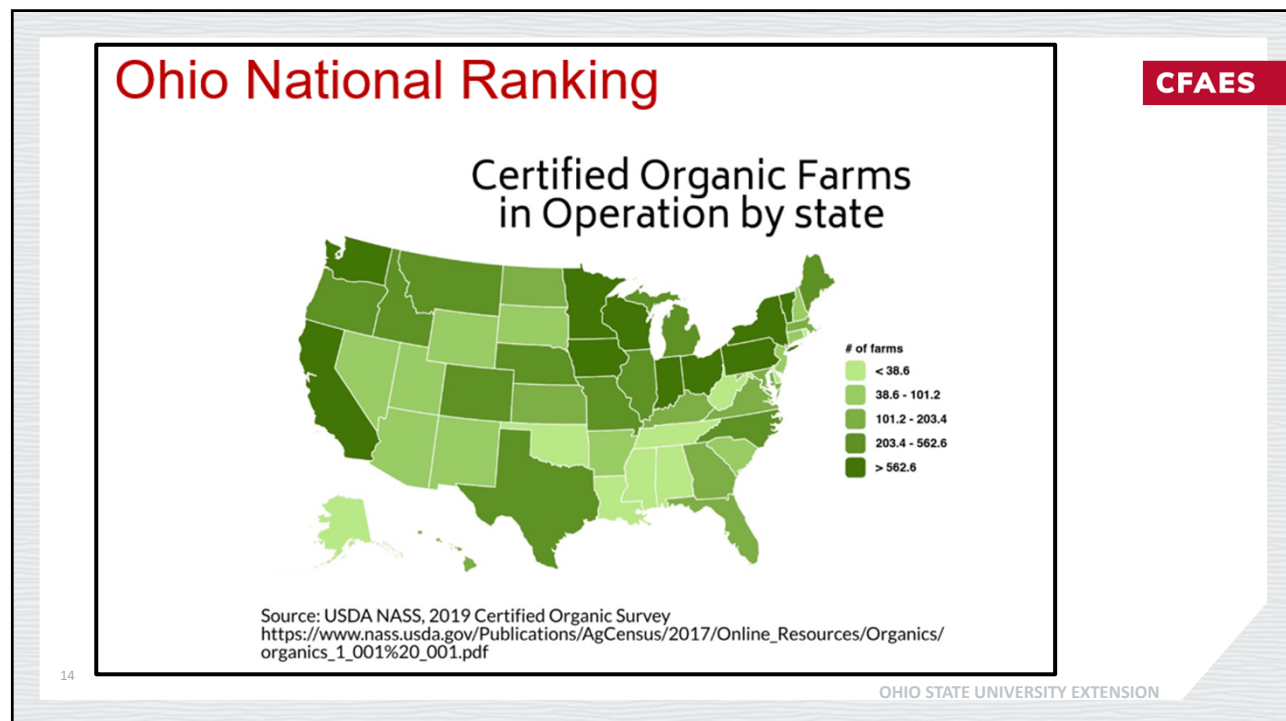
OHIO STATE UNIVERSITY EXTENSION

12





13



14

## Growth of Ohio Organic Agriculture

CFAES

Ohio Organic	2011	2016	2019
Certified farms Sales	336 farms \$56,310,000	575 farms \$101,242,000	785 farms \$116,999,000
Corn	165 farmers	288 farmers	357 farms
Soybeans	92 farmers	168 farmers	211 farms
Milk (cow)	133 farms	212 farms	260 farms
Eggs (chicken)	12 farms	27 farms	35 farms

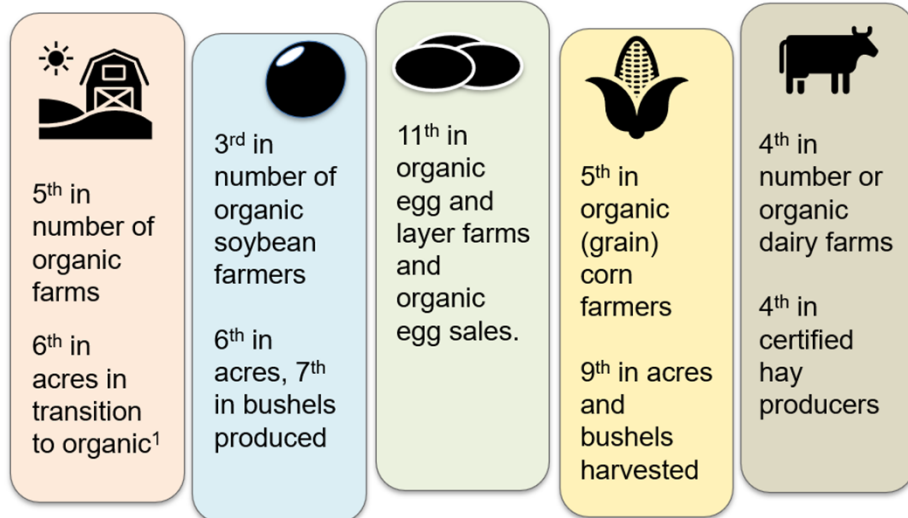
from 2011, 2016, and 2019 NASS Organic Survey results

15

15

## Ohio is a leader in Organic Production

CFAES



16

Source: USDA 2019 Ag Census

/ EXTENSION

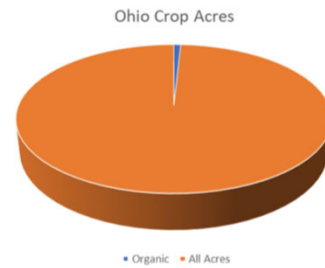
16



CFAES

## How many acres ARE certified organic in Ohio?

- Answer: .83%
- 75,500 acres certified organic crops
- ~9,000,000 acres of all crops in Ohio



17

Source: USDA-NASS, 2021

OHIO STATE UNIVERSITY EXTENSION

17

CFAES

## 4 Barriers to Transition



18

OHIO STATE UNIVERSITY EXTENSION

18

## Ohio Average Organic Yields

Source: OSU Organic Grain Conference Attendees

CFAES

	Responses	AVERAGE
Corn, bu	53	<b>137</b>
Soybean (Feed), bu	40	<b>44</b>
Soybean (Food), bu	29	<b>40</b>
Wheat (SRW), bu	48	<b>58</b>
Sunflower, lbs	16	<b>1,806</b>

19
OHIO STATE UNIVERSITY EXTENSION

19

## Ohio Average Organic Yields

Source: OSU Organic Grain Conference Attendees, USDA-NASS

CFAES

	Responses	Organic AVERAGE	10-year Ohio AVERAGE
Corn, bu	53	<b>137</b>	<b>174</b>
Soybean (Feed), bu	40	<b>44</b>	<b>52.7</b>
Wheat (SRW), bu	48	<b>58</b>	<b>72.2</b>

20
OHIO STATE UNIVERSITY EXTENSION

20



**CFAES**

## 4 Barriers to Transition



**Weeds**



**Paper**



**Nitrogen**




**Markets**


OHIO STATE UNIVERSITY EXTENSION


21


**CFAES**


### Ohio Buyers:




















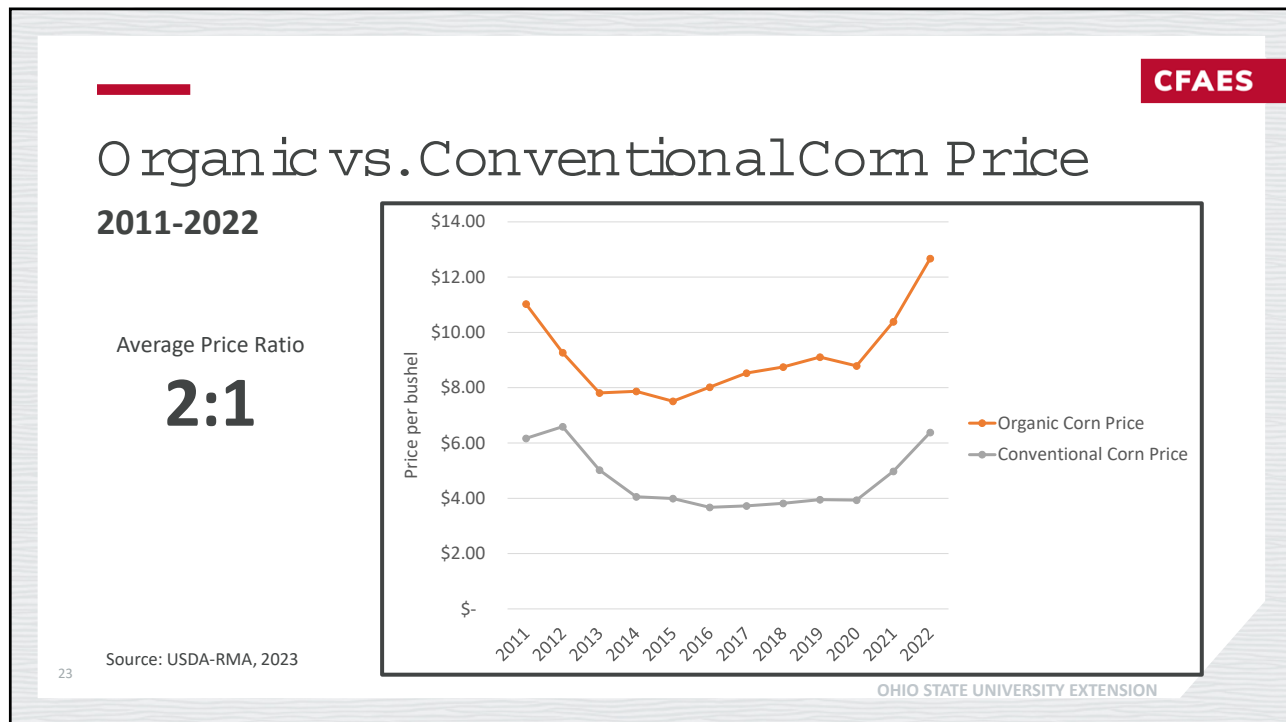




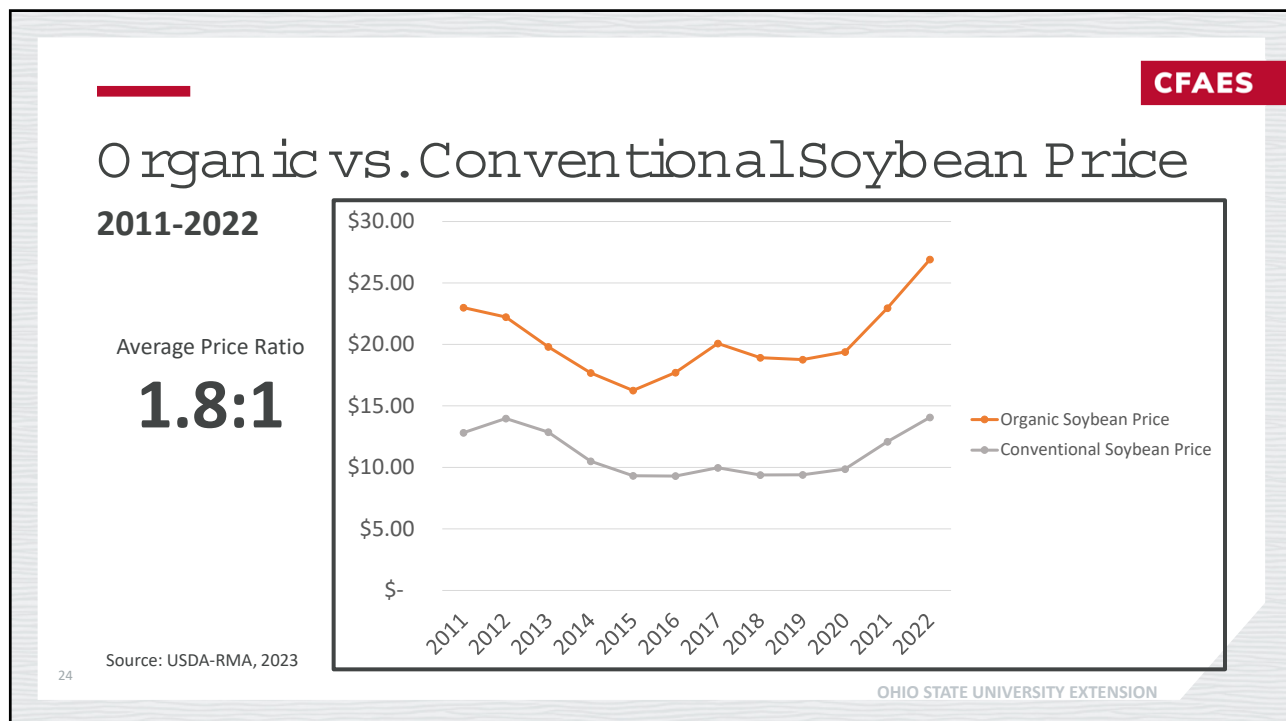


OHIO STATE UNIVERSITY EXTENSION

22



23



24



## In Summary:

- Consumer demand for organics – 4-6% of food sales
- Ohio's organic production position – Top 5 nationally
- Hurdles to organic transition – not insurmountable
- Professional development opportunity...

25

OHIO STATE UNIVERSITY EXTENSION

25

## 2024 Ohio State Organic Grains Conference

**January 4 - 5, 2024**

Maumee Bay Lodge and Conference Center

### *Featuring...*

- ♦Klaas Martens, Lakeview Organic Grain of New York
- ♦Eugene Law, USDA-Ag Research Service (soon OSU)
- ♦Ryan Haden, The Ohio State University
- ♦Steve Culman, Washington State University
- ♦Léa Vereecke, Rodale Institute
- ♦Dozen+ OSU researchers, educators
- ♦Area Farmer Panelists and Roundtables



For more information, visit  
[www.go.osu.edu/organicgrains](http://www.go.osu.edu/organicgrains)  
 or contact Eric Richer ([richer.5@osu.edu](mailto:richer.5@osu.edu))

26



27

## Financial Challenges for Retiring Farmers

- Significant tax on sale of assets
  - Many assets will have little or no tax basis
  - Sale will trigger significant depreciation recapture or capital gains
  - High income in a year will result in higher tax brackets
  - Little no expenses to offset income
- Retirement income management
  - Where will income come from?

125,058	154,568	95,054	124,500
125,487	56,845	97,511	125,000
124,000	110,000	99,011	154,000
105,450	150,000	99,216	95,000
86,502	35,000	101,090	154,000
	83,000	101,684	110,000
	45,000	101,962	8,000
		102,747	

College of Food, Agricultural and Environmental Sciences

28

## Charitable Remainder Trust

- A Charitable Remainder Trust (CRT) can help overcome these challenges
- A CRT can:
  - Reduce taxes on sale of assets
  - Provide a charitable donation to offset income
  - Provide a steady, secure stream of income

**A CRT can be a good strategy for a retiring farmer, but it is not for everyone.**

College of Food, Agricultural and Environmental Sciences

29



## The CRT Strategy

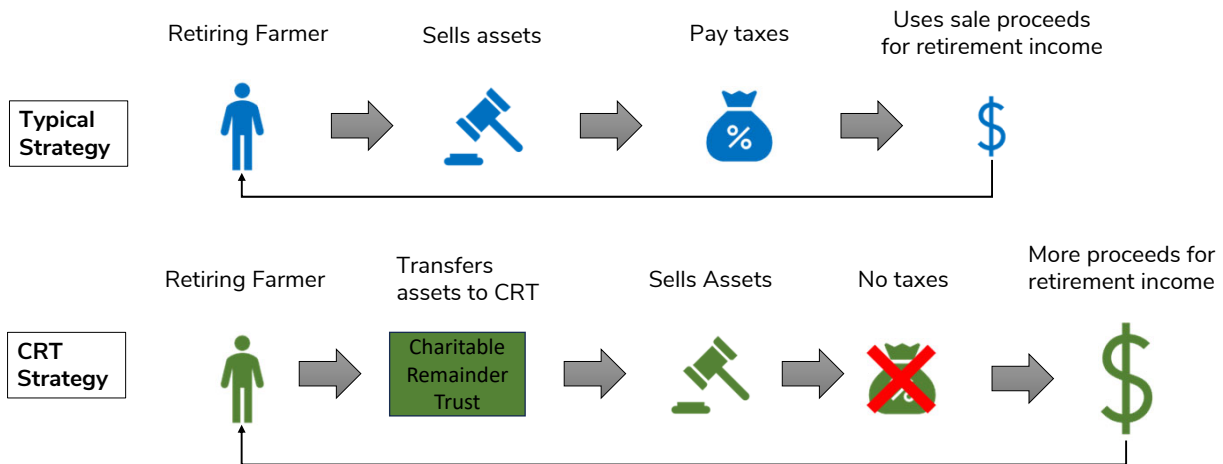
- The CRT is charitable in nature and central to the CRT strategy
- A CRT may sell assets without paying tax on the sale
- Instead of the retiring farmer selling the assets, they establish a CRT and transfer the assets to the CRT
- The CRT sells the assets and establishes annuity payments to the retiring farmer
- Upon the termination of the CRT, the remaining funds are donated to the charity of choice

College of Food, Agricultural and Environmental Sciences

30



## The CRT Strategy



31

## The CRT Process

1. Assemble a team of advisors and develop a CRT strategy.
2. Farmer/Donor establishes a CRT. The trust document declares the income beneficiaries and the charitable beneficiaries.
3. Donor determines the assets to be contributed to the CRT.
4. Donor contributes assets into the CRT, typically grain, machinery and/or livestock.
5. The CRT sells the assets but does not pay tax.
6. The Trustee of the CRT uses the sale proceeds to establish an annuity. The annuity must be designed to provide at least 10% of the sale proceeds to the charity.
7. The annuity pays out to the Donor over a number of years. The Donor pays income tax on the annuity distributions.
8. When the trust is terminated, the charity is paid the remaining assets

College of Food, Agricultural and Environmental Sciences

32

## The Team

- Must have a team of advisors to help assist with developing a plan and implementing a strategy
- Attorney
  - Drafts the trust and other legal documents
- Accountant
  - Analyzes taxes and files tax return for trust
- Financial advisor
  - Calculates annuity payments and establishes financial account

College of Food, Agricultural and Environmental Sciences

33

## Management of the CRT

- The CRT is managed by a Trustee
- The Trustee cannot be the Donor
- The Trustee manages the assets and pays out income to the beneficiary
- The Donor must be willing to give up control of the assets in the trust

College of Food, Agricultural and Environmental Sciences

34

## Assets to Contribute to CRT



### Best assets to contribute:

#### Grain, market livestock

- These assets have no tax basis and will otherwise create large tax liability

#### Equipment, breeding livestock, buildings, grain setups

- These assets likely have little or no tax basis due to depreciation
- Will create tax liability upon sale

### Assets to not contribute to CRT:

#### Assets with high tax basis

- There will be little or no tax on the sale so do not tie up in the CRT

#### Land

- Land is a good source of income, low management requirements, family heritage

College of Food, Agricultural and Environmental Sciences

35

## Examples of Asset Contribution

*Farmer owns a green tractor with a current value of \$100,000. Farmer has fully depreciated the tractor so that the current tax basis is \$0. If Farmer sells the tractor, it will create \$100,000 of depreciation recapture taxed at ordinary income tax rates.*

*Farmer also owns a red tractor valued at \$100,000. However, Farmer only recently purchased the tractor and it has \$90,000 of tax basis. If Farmer sells the red tractor, it will create only \$10,000 of depreciation recapture.*

*Farmer owns \$500,000 of machinery which has been fully depreciated. Farmer also owns \$2,000,000 of farmland. Farmer decides to donate the machinery to a CRT but retains ownership of the farmland. The farmland is leased to a local farmer for \$200/acre.*

36



## The Income Stream

- The CRT pays out income to the income beneficiary at least annually
- The income beneficiary is usually the grantor of the trust and often the spouse
  - The income beneficiary can be anyone
- The income must be paid out over a minimum of two years or a maximum of 20 years for fixed terms
- The income can also be paid out over the life of the beneficiaries
- The income beneficiary pays income taxes on the income



37

## What About the Charity?

- The CRT document identifies the charity(s)
- When planning the annuity investment, it must be set up to provide at least 10% of the trust principal to the charity when the trust is terminated
  - Depending on variable factors like stock market returns and interest rates, the actual amount left to the charity may be more or less than 10%
  - The CRT must show that calculations were done in good faith to leave at least 10% to the charity
- Charities can be changed throughout the life of the CRT

38

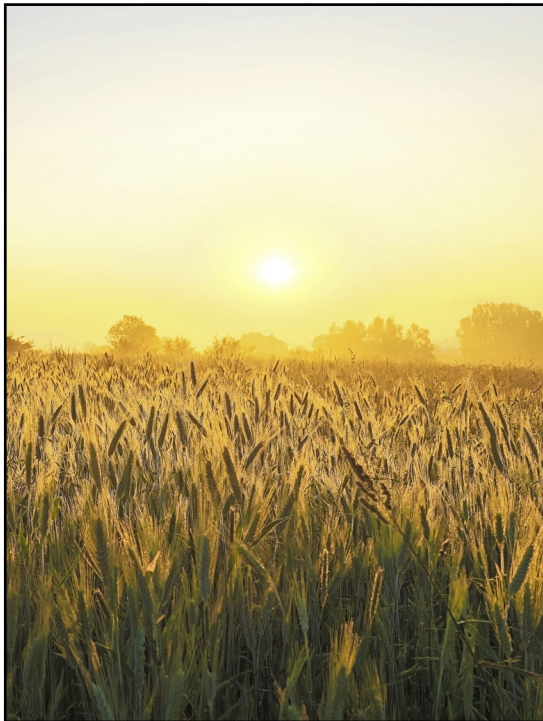
## Disadvantages of CRTs

- Irrevocable Trust
  - The trust cannot be changed once established
    - The charitable beneficiaries can be changed
- Cost
  - Legal fees to establish trust
  - Accountant fees to analyze taxes and file tax return
  - Financial advisor fees to calculate annuity and establish financial instrument
  - Fees can be \$10,000+

College of Food, Agricultural and Environmental Sciences



39



## When Should a CRT Not Be Used?


- If transferring farming assets to the next generation
  - Assets must be sold in the CRT so cannot be passed to next generation
  - Families transferring a farming operation should not use a CRT
- If small amount of taxes will be incurred upon sale of assets
  - Must be enough tax savings to justify cost of CRT
  - Must be enough tax savings to justify giving up control of the sale proceeds
- If not willing to give up control of assets
  - The assets in the CRT cannot be controlled by the grantor

College of Food, Agricultural and Environmental Sciences

40

## “Charitable Remainder Trusts as a Retirement Strategy for Farmers”

Available at [farmoffice.osu.edu](http://farmoffice.osu.edu)



**CFAES** THE OHIO STATE UNIVERSITY COLUMBUS

### Retirement From Farming

A law bulletin series on issues facing farmers considering retirement

#### Charitable Remainder Trusts as a Retirement Strategy for Farmers

Robert Moore, Attorney, OSU Agricultural and Resource Law Program  
Samantha Capaldo, Law Fellow, National Agricultural Law Center

One of the primary challenges for a retiring farmer is the large tax burden that retirement may cause. Throughout their farming careers, farmers do a good job of managing income taxes, in part, by delaying sales and prepaying expenses. This strategy works well while the farm is operating but can cause significant tax liability upon retirement. The combination of a large increase in revenue from the sale of assets and little or no expenses to offset the revenue can cause a retiring farmer to be pushed into high tax brackets. It is not unusual for 40% or more of the sale proceeds from a retirement sale to go to taxes. One strategy to reduce income tax liability at retirement is a Charitable Remainder Trust (CRT). A CRT can be an effective way of managing income taxes at retirement, but it is not for everyone.

**The CRT Strategy**

A CRT is a charitable trust because at least some of the assets in the CRT must eventually pass to a qualified U.S. charitable organization such as a church or 501(c)(3) corporation. This charitable nature of the CRT is central to the CRT strategy. As a charitable trust, the CRT may sell assets without paying tax on the sale. So, instead of the retiring farmer selling assets in their own name, they donate the assets to the CRT and then the CRT sells the assets. The retiring farmer then receives an income stream from the CRT. After a period of time, the income stream stops and the remaining trust assets are contributed to the named charity. The following are the steps of the CRT strategy:

1. Assemble a team of advisors and develop a CRT strategy.
2. Donor establishes a CRT. The trust document declares the income beneficiaries and the charitable beneficiaries.
3. Donor determines the assets to be contributed to the CRT.
4. Donor contributes assets into the CRT, typically grain, machinery and/or livestock.
5. The CRT sells the assets but does not pay tax.
6. The Trustee of the CRT uses the sale proceeds to establish an annuity. The annuity must be designed to provide at least 10% of the sale proceeds to the charity.
7. The annuity pays out to the Donor over a number of years. The Donor pays income tax on the annuity distributions.
8. When the trust is terminated, the charity is paid the remaining assets.

THE OHIO STATE UNIVERSITY COLLEGE OF FOOD, AGRICULTURAL, AND ENVIRONMENTAL SCIENCES

UNITED STATES DEPARTMENT OF AGRICULTURE NATIONAL AGRICULTURAL LIBRARY

This bulletin is based upon work supported by the National Agricultural Library, Agricultural Research Service, U.S. Department of Agriculture. The information contained in this bulletin is provided for educational purposes only. It is not legal advice, and is not a substitute for the potential need to consult with a competent attorney licensed to practice law in the appropriate jurisdiction.

College of Food, Agricultural and Environmental Sciences

41

## Questions?

Robert Moore  
Attorney/Research Specialist  
OSU Agricultural and Resource Law Program  
[moore.301@osu.edu](mailto:moore.301@osu.edu)  
614-247-8260

College of Food, Agricultural and Environmental Sciences



42





## Agronomy and Farm Management Podcast

**Over 125 Podcast Episodes completed!**  
**New Episodes Every 2 Weeks!**

Agronomy Hosts – Amanda & Elizabeth

- Amanda – OSU Extension Madison Co. Ag Educator
- Elizabeth – OSU Extension Field Specialist, Agronomy
- <https://agcrops.osu.edu/>

Farm Management Hosts – Bruce & Josh

- Bruce – OSU Extension Field Specialist, Farm Mgmt
- Josh – OSU Extension Jackson Co. Ag Educator
- <https://farmoffice.osu.edu/>



[go.osu.edu/afm](https://go.osu.edu/afm)





**THE OHIO STATE UNIVERSITY**  
COLLEGE OF FOOD, AGRICULTURAL,  
AND ENVIRONMENTAL SCIENCES

CFAES provides research and related educational programs to clientele on a nondiscriminatory basis. For more information, visit [cfaesdiversity.osu.edu](https://cfaesdiversity.osu.edu).  
For an accessible format of this publication, visit [cfaes.osu.edu/accessibility](https://cfaes.osu.edu/accessibility).

43



## Agronomy and Farm Management Podcast

### Why a Podcast...?

### Who's our Audience?





**THE OHIO STATE UNIVERSITY**  
COLLEGE OF FOOD, AGRICULTURAL,  
AND ENVIRONMENTAL SCIENCES

CFAES provides research and related educational programs to clientele on a nondiscriminatory basis. For more information, visit [cfaesdiversity.osu.edu](https://cfaesdiversity.osu.edu).  
For an accessible format of this publication, visit [cfaes.osu.edu/accessibility](https://cfaes.osu.edu/accessibility).

44

CFAES

## Agronomy and Farm Management Podcast

What have our guests talked about...?



What's coming up next?...Dec and Jan



**THE OHIO STATE UNIVERSITY**  
COLLEGE OF FOOD, AGRICULTURAL,  
AND ENVIRONMENTAL SCIENCES

CFAES provides research and related educational programs to clientele on a nondiscriminatory basis. For more information, visit [cfaesdiversity.osu.edu](http://cfaesdiversity.osu.edu).  
For an accessible format of this publication, visit [cfaes.osu.edu/accessibility](http://cfaes.osu.edu/accessibility).

45

CFAES

## Agronomy and Farm Management Podcast



Apple Podcasts



Google Podcasts



Android



by Email



RSS

**In your podcast app search:**  
**Agronomy and Farm Management**

**farmoffice.osu.edu**

SCAN ME



go.osu.edu/afm

CFAES provides research and related educational programs to clientele on a nondiscriminatory basis. For more information, visit [cfaesdiversity.osu.edu](http://cfaesdiversity.osu.edu).  
For an accessible format of this publication, visit [cfaes.osu.edu/accessibility](http://cfaes.osu.edu/accessibility).

46



# Farm Financial Ratios

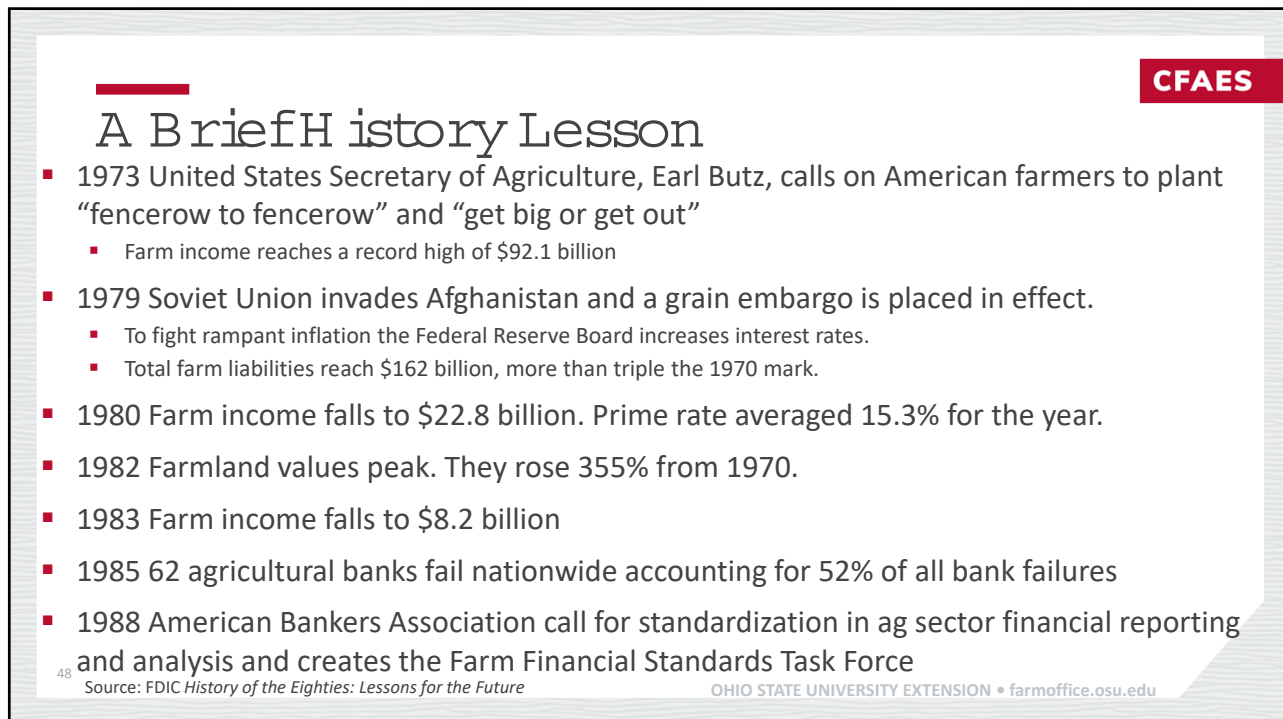
**CFAES**

Clint Schroeder  
Program Manager, Ohio Farm Business Analysis and Benchmarking  
schroeder.307@osu.edu

47

OHIO STATE UNIVERSITY EXTENSION • farmoffice.osu.edu

47



## A Brief History Lesson

**CFAES**

- 1973 United States Secretary of Agriculture, Earl Butz, calls on American farmers to plant “fencerow to fencerow” and “get big or get out”
  - Farm income reaches a record high of \$92.1 billion
- 1979 Soviet Union invades Afghanistan and a grain embargo is placed in effect.
  - To fight rampant inflation the Federal Reserve Board increases interest rates.
  - Total farm liabilities reach \$162 billion, more than triple the 1970 mark.
- 1980 Farm income falls to \$22.8 billion. Prime rate averaged 15.3% for the year.
- 1982 Farmland values peak. They rose 355% from 1970.
- 1983 Farm income falls to \$8.2 billion
- 1985 62 agricultural banks fail nationwide accounting for 52% of all bank failures
- 1988 American Bankers Association call for standardization in ag sector financial reporting and analysis and creates the Farm Financial Standards Task Force

48

Source: FDIC History of the Eighties: Lessons for the Future

OHIO STATE UNIVERSITY EXTENSION • farmoffice.osu.edu

48



# Farm Financial Standards Council

## The task force called for...

- Universal Financial Reports
  - Procedures and concepts for constructing balance sheets, income statements, etc.
- Universal Financial Criteria and Measures
  - Definitions and calculations for widely used measures of financial position and performance
- Universal Information Management
  - Standardized collection of farm financial data
- The "Sweet 16" original guidelines for measuring financial health were developed.



49

OHIO STATE UNIVERSITY EXTENSION • farmoffice.osu.edu

49

## "The Farmer's Dozen"

### 2022 FFSC Recommended & Alternate Ratios/Measures

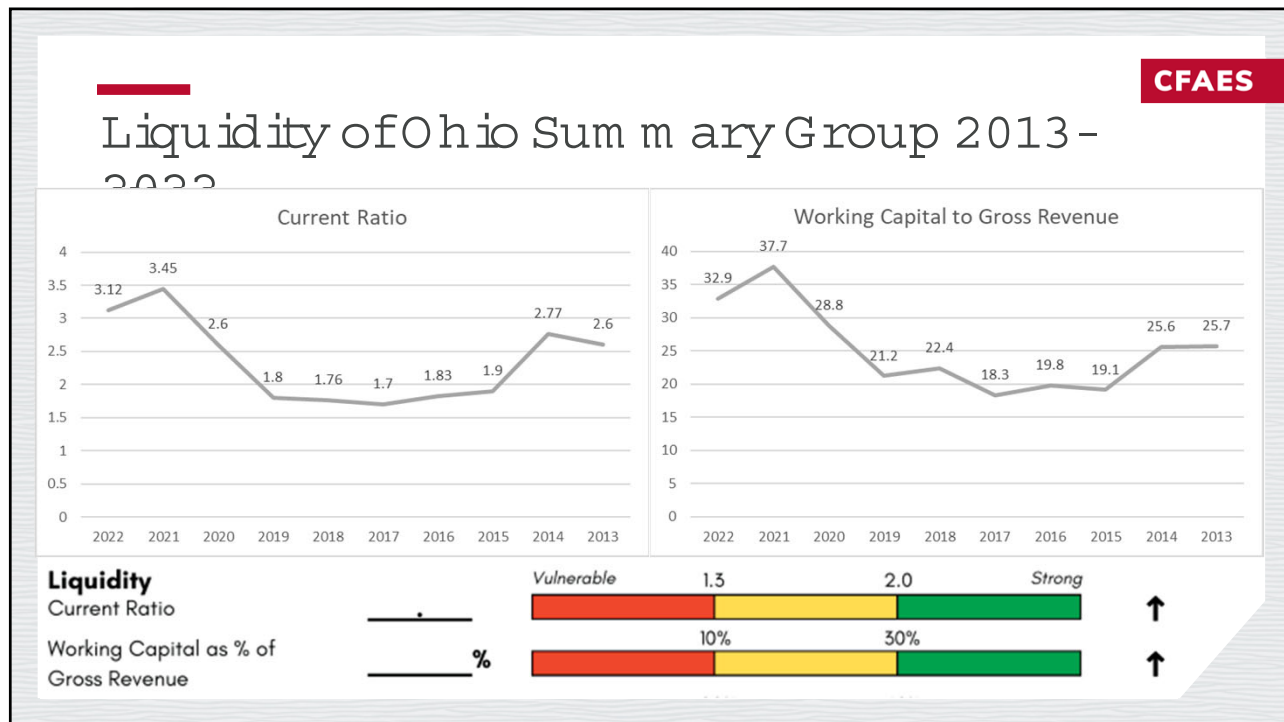
<b>LIQUIDITY MEASURES</b>	Current Ratio	<b>SOLVENCY RATIOS</b>	Debt-to-Asset
	Working Capital as % of Gross Revenue		<i>Equity-to-Asset</i>
	<i>Working Capital as % of Operating Expenses</i>		<i>Debt-to-Equity</i>
<b>PROFITABILITY MEASURES</b>	ROR on Assets	<b>REPAYMENT CAPACITY RATIOS</b>	Debt Coverage
	ROR on Equity		Replacement Coverage
	Operating Profit Margin Ratio		<i>Term Debt &amp; Finance Lease Coverage</i>
	Asset Turnover Ratio		
<b>FINANCIAL EFFICIENCY RATIOS</b>	Operating Expense	Interest Expense	
	Income from Operations	Depreciation & Amortization Expense	

 = Acceptable Alternative Measures

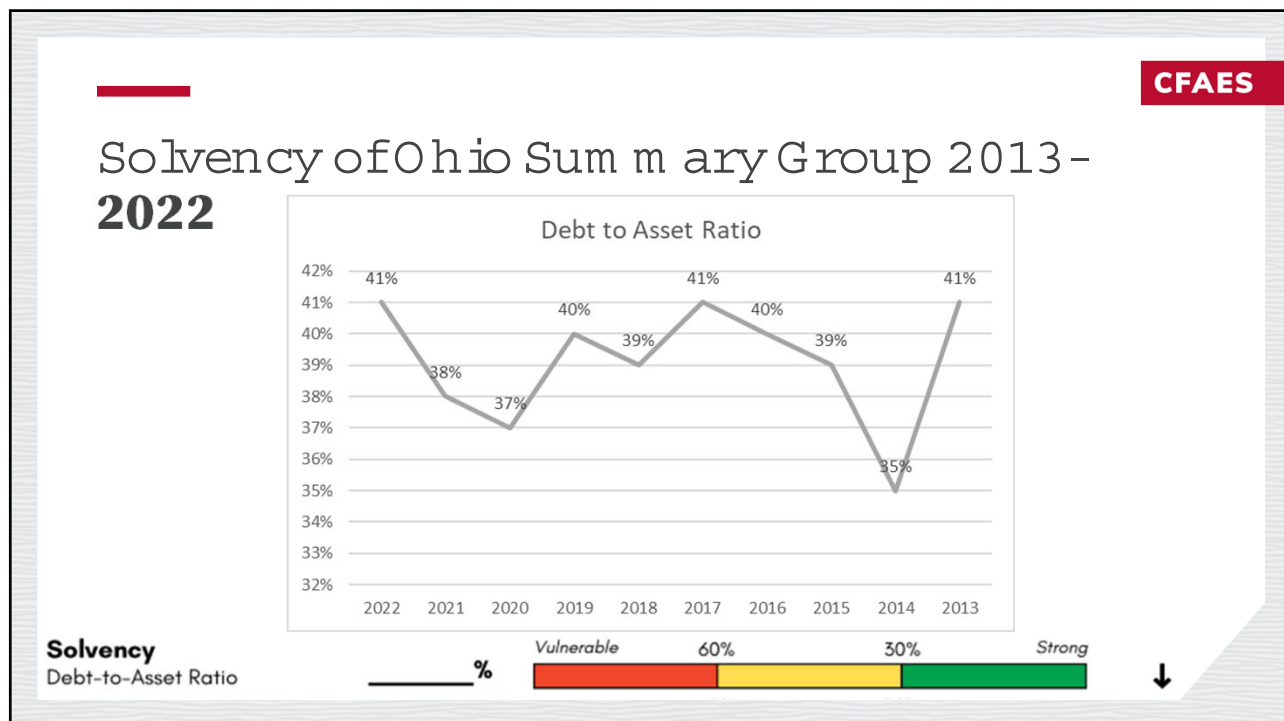
50

OHIO STATE UNIVERSITY EXTENSION • (INSERT NAME) COUNTY

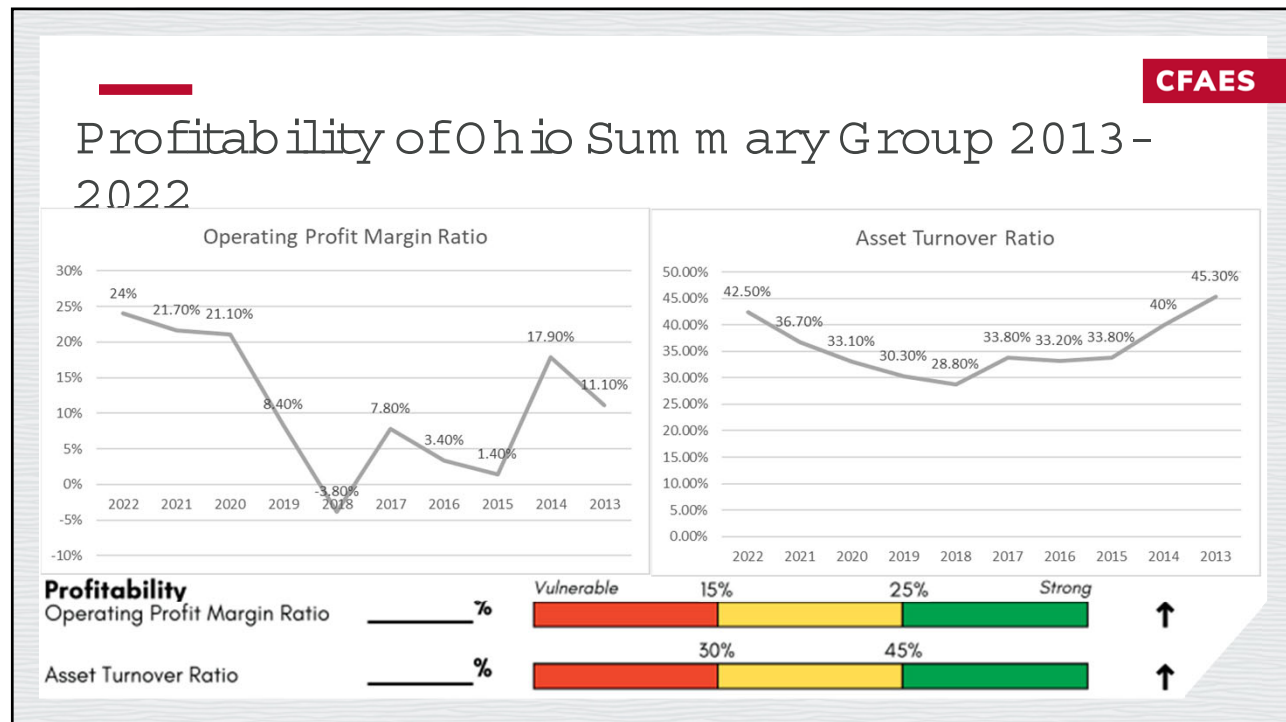
50



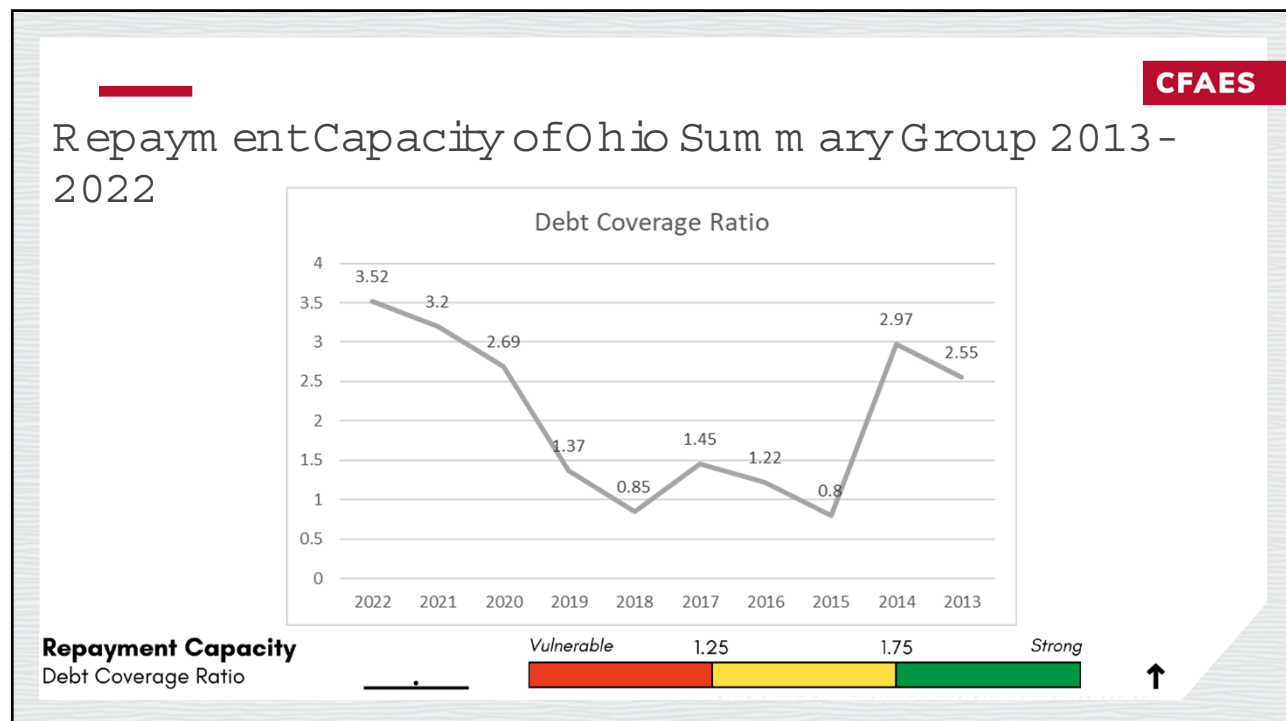
51



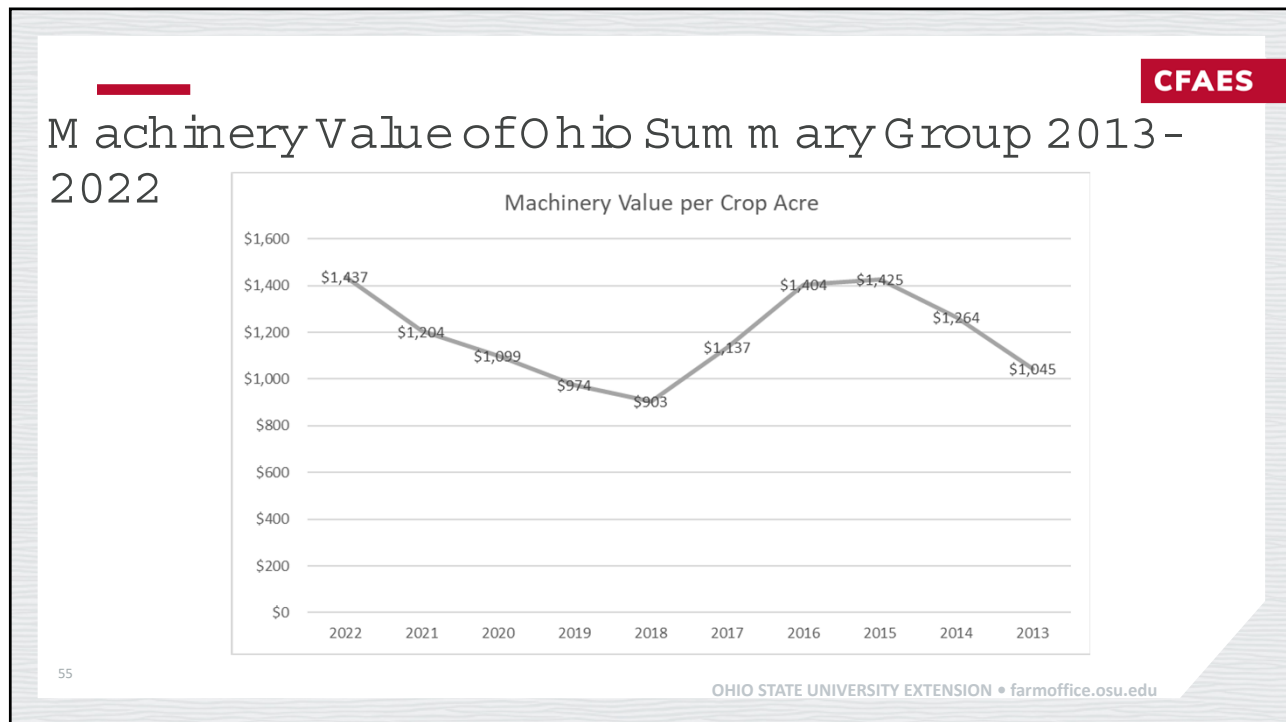
52



53



54



55

**CFAES**

## Starting the Conversation about Farm Stress

**Bridget Britton MSW, LSW**  
 Behavioral Health Field Specialist  
 britton.191@osu.edu  
 330-365-8160


**THE OHIO STATE UNIVERSITY**  
 EXTENSION

THE OHIO STATE UNIVERSITY COLLEGE of FOOD, AGRICULTURAL, and ENVIRONMENTAL SCIENCES

56



CFAES

## What is Farm Stress?

- If stress is how we react when we experience pressure, fear, or threatened
  - Farm stress is taking those reactions into the context of the pressures of farming and agriculture lifestyle.



THE OHIO STATE UNIVERSITY  
EXTENSION

THE OHIO STATE UNIVERSITY COLLEGE of FOOD, AGRICULTURAL, and ENVIRONMENTAL SCIENCES

57

CFAES

## Why is it Important to talk about?

- There has been an increase in mental challenges among our Ag and rural communities.
- Rates of suicides in both communities continue to rise.  
Cause?
- Break down the stigma! If we don't do it who else will?



THE OHIO STATE UNIVERSITY  
EXTENSION

THE OHIO STATE UNIVERSITY COLLEGE of FOOD, AGRICULTURAL, and ENVIRONMENTAL SCIENCES

58



CFAES

## But there is HOPE!

- Our farmers are starting to open up more.
  - Younger farmers are more open to seeking out support
- Sharing that their mental health has been impacted by recent events
  - 61% of farmers admit to feeling more stress than in previous years
- They want to seek help.



THE OHIO STATE UNIVERSITY  
EXTENSION

THE OHIO STATE UNIVERSITY COLLEGE of FOOD, AGRICULTURAL, and ENVIRONMENTAL SCIENCES

59

CFAES

## Farm Stress Certified Training

- What is it?
- How does it benefit you?
- Where can the resources be found?



THE OHIO STATE UNIVERSITY  
EXTENSION

THE OHIO STATE UNIVERSITY COLLEGE of FOOD, AGRICULTURAL, and ENVIRONMENTAL SCIENCES

60



CFAES

## What is 988?

- Enhances the 1-800 Suicide Crisis Hotline to an easy-to-remember 3-digit number
- Allows for people to call when they are experiencing a mental health challenge.
- Trained professionals will guide them through the crisis situation they are experiencing



THE OHIO STATE UNIVERSITY  
EXTENSION

THE OHIO STATE UNIVERSITY COLLEGE of FOOD, AGRICULTURAL, and ENVIRONMENTAL SCIENCES

61

CFAES

## Mental Health First Aid

- Virtual or in-person format
- Cost is FREE
- Time frame is 5.5 face-to-face hours



THE OHIO STATE UNIVERSITY  
EXTENSION

THE OHIO STATE UNIVERSITY COLLEGE of FOOD, AGRICULTURAL, and ENVIRONMENTAL SCIENCES

62



## CFAES

## Resources are Available to all!

- Farm Stress blog site:  
[go.osu.edu/farmstress](http://go.osu.edu/farmstress)
- A paper resource guide to hand out at in-person events with farm and rural stress resources



**THE OHIO STATE UNIVERSITY**  
EXTENSION

THE OHIO STATE UNIVERSITY COLLEGE of FOOD, AGRICULTURAL, and ENVIRONMENTAL SCIENCES

## CFAES

OHIO STATE UNIVERSITY EXTENSION

Revised: 9/10/2022

### Farm Stress Handouts

Chris Zeller, Associate Professor, Extension, Tuscarawas County, The Ohio State University  
Developed by Sarah Haggie, Extension Educator, Extension, Paulding County, The Ohio State University

Thanks for checking out the farm stress resources. This list includes websites, articles, and handouts from across the US. If you have additional questions or want to reach out for help.

Bridget Britton MSW, LSW

#### Ohio resources and handouts

- Ohio State Extension Rural and Farm Stress Website and Blog <http://go.osu.edu/farmstress>
- Ohio State Rural and Farm Stress Task Force <https://extension.osu.edu/about/resources/external-task-forces/rural-and-farm-stress>
- Resources relating to Rural and Farm economics, Workforce Development, and Personal Stress Management
- OSU Extension/Center for Public Health Practice <https://u.osu.edu/cph/ohio-mental-health-resource-guides/>
- Based on resources in every county
- Knowledge Exchange – Ohio State <https://ksu.edu/>
- Ohio Department of Agriculture Farm Stress [www.gohyourbackohio.org](http://www.gohyourbackohio.org)
- Options for males, females, and youth
- #GotYourBack Ohio

#### Potential Training

- Mental Health First Aid Training <https://www.mentalhealthfirstaid.org/>
- Trauma-Informed Care <https://fcs.osu.edu/programs/healthy-relationships-0-trauma-informed-care-approach>
- Handle with Care <https://www.handlewithcareoh.org/>

Chat with our OSU Extension, Behavior Health Field Specialist,  
Bridget Britton, [bbritton@osu.edu](mailto:bbritton@osu.edu) or  
call 330-365-8160

#### Other University Extension Resources

- North Central Farm and Ranch Stress Assistance Center <https://farmstress.org/>
- Michigan State University – Managing Farm Stress [https://www.carr.msu.edu/managing\\_farm\\_stress/](https://www.carr.msu.edu/managing_farm_stress/)
- Farm Crisis Center <https://farmcristis.nyu.org/>
- University of Minnesota Coping with Farm Stress <https://extension.umn.edu/rural-stress>
- North Dakota State University Farm and Ranch Stress <https://www.ag.ndsu.edu/farmranchstress>
- University of Illinois Extension <https://web.extension.illinois.edu/safety/factsheets/coping.htm>
- Upper Midwest Agricultural Safety and Health Center (UMASH, Stress & Mental Health) <http://umash.umn.edu/stress/>
- Resilient Farms, Families, Businesses & Communities: Responding to Stress <https://u.extension.wisc.edu/farmstress/>
- University of Wisconsin Education Disaster Education Network <http://www.wisconsin.edu/programs/extension-disaster/stress.html>
- South Dakota State Extension <https://extension.sdstate.edu/tags/farm-stress>
- Purdue University Extension <https://extension.purdue.edu/farmstress/coping-with-farm-stress/>

THE OHIO STATE UNIVERSITY  
EXTENSION

TUSCARAWAS COUNTY  
TUSCARAWAS.ORG

63

## CFAES

## FARM-SPECIFIC SUICIDE WARNING SIGNALS

- Clear to friend: "I'm going to kill myself."
- Coded to son: "Don't be surprised if I die in a tractor rollover."
- Clear to banker: "If you foreclose, you'll be seeing my obituary next week."
- Coded to friend: "If I should pass away, I want you to have my old Winchester 12-gauge."
- Coded to financial advisor/loan officer: "What happens to my debt if I die?"; "If I die, can my mother cash in on my life insurance policy."



**THE OHIO STATE UNIVERSITY**  
EXTENSION

THE OHIO STATE UNIVERSITY COLLEGE of FOOD, AGRICULTURAL, and ENVIRONMENTAL SCIENCES

64



CFAES

# What Questions do you have?



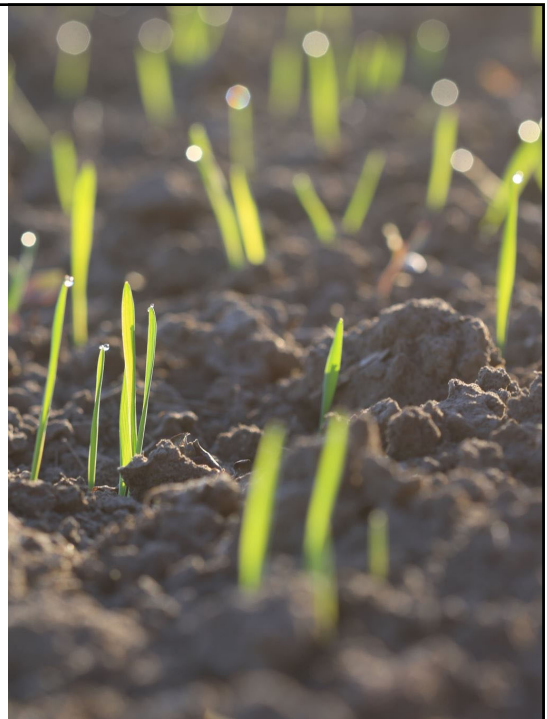
THE OHIO STATE UNIVERSITY  
EXTENSION

THE OHIO STATE UNIVERSITY COLLEGE of FOOD, AGRICULTURAL, and ENVIRONMENTAL SCIENCES

65

CFAES

## Foreign ownership of agricultural land



66

**NALC WEBINAR SERIES:**

# Who Owns the Farm?

## Foreign Ownership Legislative Update

**Recording Available**



**Presenter:**

**Micah Brown**

*National Agricultural Law Center*




67


## Ohio's Save our Farmland and Protect our National Security Act

- Ohio Secretary of State must establish a **“registry”** of persons that constitute a threat to Ohio's agricultural production by consulting federal list of foreign adversaries, terrorist exclusion list, list of countries that have provided support for acts of international terrorism, two Executive Orders.
- A person on the registry **cannot acquire title or any interest in agricultural land** after October 3, 2023.
- If a person does gain title to land, Ohio Attorney General must file a **legal action to take ownership** of the land.
- The state must then **sell the land at public auction** and apply proceeds, in order, to court costs, registered person for amount paid for the land, county general fund.
- A person who receives land through inheritance, gift, debt collection, foreclosure, or lien may take title to the land but **must divest interests within two years** of receiving the land.

68

[Skip to Content](#) | [Skip to Navigation](#)



Search 

## SAVE OUR FARMLAND AND PROTECT OUR NATIONAL SECURITY ACT


The Save Our Farmland and Protect Our National Security Act requires the Secretary of State to compile and publish a registry of individuals, businesses, organizations, and governments that constitute a threat to the agricultural production of Ohio. The Secretary of State, in compiling this registry, must consult certain federal government lists of foreign adversaries, terrorist organizations, and sanctioned persons listed below. Persons that appear on these lists are prohibited from acquiring agricultural land in the state.

Prohibited individuals and organizations:

- [Foreign Adversaries](#)
- [Terrorist Exclusion List](#)
- [State Sponsors of Terrorism](#)
- [Presidential Executive Order 13224](#)
- [Presidential Executive Order 13268](#)

For more information on the Save Our Farmland and Protect Our National Security Act, see [Ohio Revised Code Section 5301.256](#).

If the Secretary of State finds that a person listed on the registry, or an agent, trustee, or fiduciary thereof, has acquired, or holds title to, or interest in, agricultural land in violation of this section, the Secretary of State shall report the violation to the Attorney General.


**Report a person, agent, trustee, or fiduciary listed on the registry.**

69

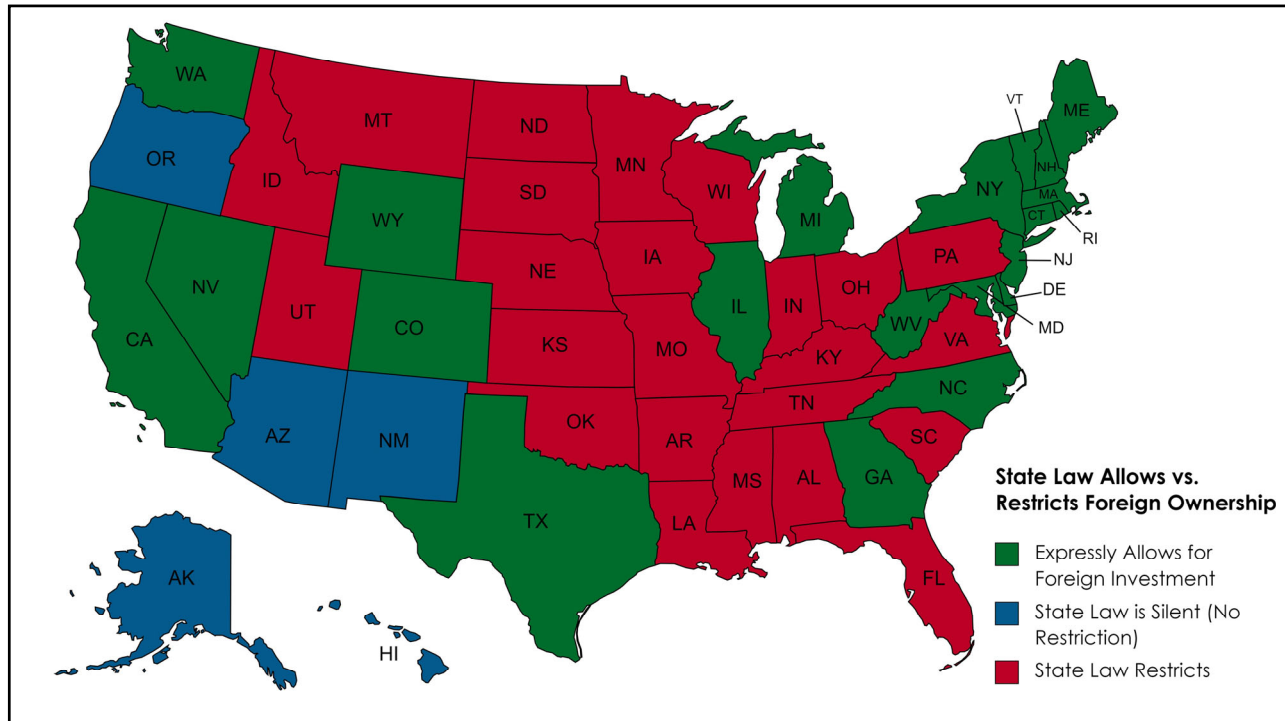
### § 7.4 Determination of foreign adversaries.

(a) The Secretary has determined that the following foreign governments or foreign non-government persons have engaged in a long-term pattern or serious instances of conduct significantly adverse to the national security of the United States or security and safety of United States persons and, therefore, constitute foreign adversaries solely for the purposes of the Executive Order, this rule, and any subsequent rule:

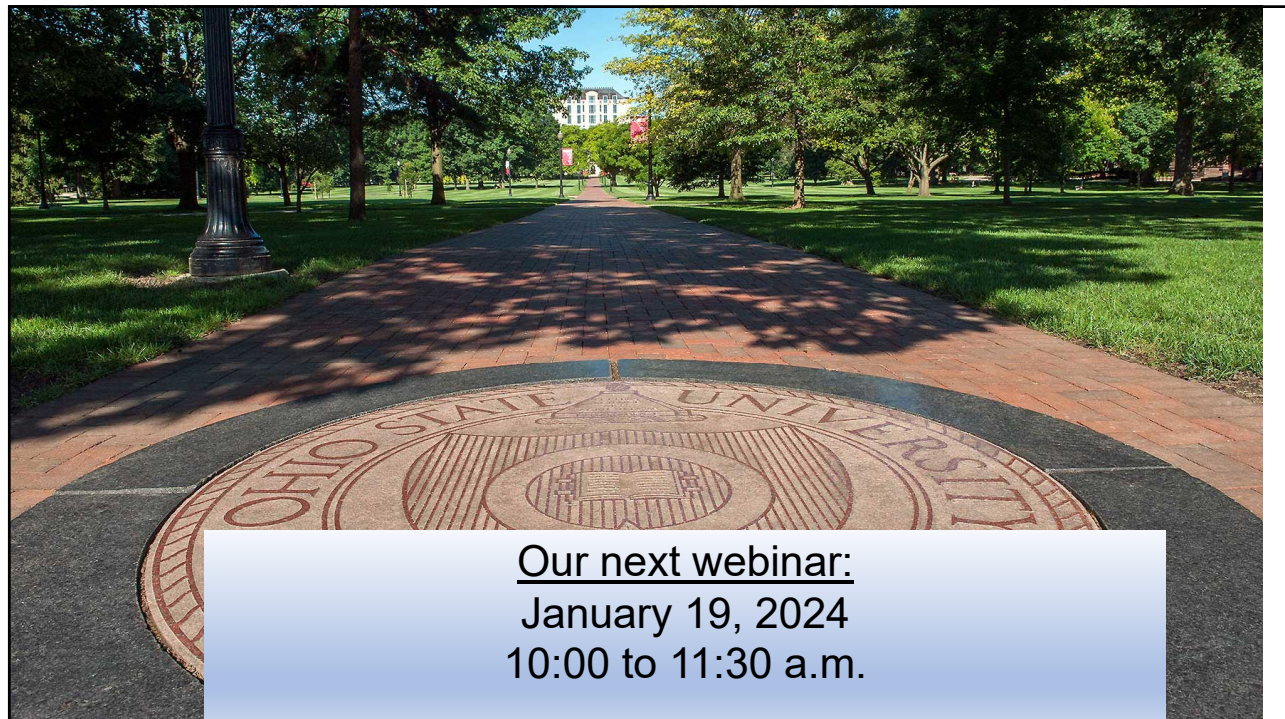
- (1) The People's Republic of China, including the Hong Kong Special Administrative Region (China);
- (2) Republic of Cuba (Cuba);
- (3) Islamic Republic of Iran (Iran);
- (4) Democratic People's Republic of Korea (North Korea);
- (5) Russian Federation (Russia); and
- (6) Venezuelan politician Nicolás Maduro (Maduro Regime).

70





71



72



CFAES

Thank You



**Ohio**  
**Corn & Wheat**



**OHIO SOYBEAN**  
**COUNCIL**

*Risser Farm Management Fund*

73
OHIO STATE UNIVERSITY EXTENSION

73

Please help us by  
completing today's  
evaluation

[go.osu.edu/folevaluation](https://go.osu.edu/folevaluation)





74