



LEGACY
— FARMLAND TRUST —

PRESERVE & PROTECT

Your Legacy. Our Mission.

Farmland Legacy Planning

When the time comes to pass on or monetize your farmland asset,
Legacy Farmland Trust maximizes your options.

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A BETTER OPTION

For Your Family, Your Future

The Legacy Farmland Trust is an investment vehicle that provides a flexible means of control over valuable farmland assets.

When a farm is contributed into the Legacy Farmland Trust, landowners receive Fund Units in exchange for their farmland asset.

Fund Units can be gifted, bequeathed, sold and/or kept in the Fund as part of a diversified portfolio of pooled farmland assets where Unit holders can enjoy passive returns.

Fund Units are insulated through the diversity of the portfolio of contributed farmland assets.

MAXIMIZE EARNING POTENTIAL

Farmland is a “hard” asset; difficult to divide or receive monetary value without selling or borrowing against it.



Superior Estate Planning

Unit ownership won't trigger capital gains and leaves the estate intact, with the flexibility to gift, bequest, or liquidate in flexible increments.

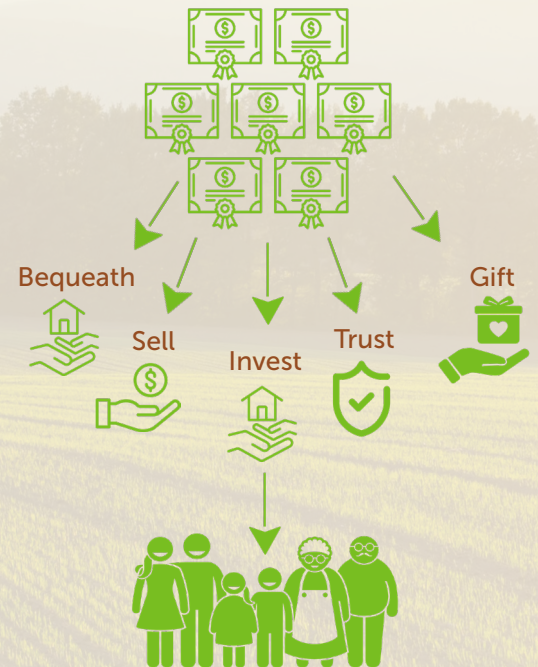
When a farm is contributed into Legacy Farmland Trust, the hard asset is converted into flexible Fund Units.



Liquidity

Unit holders have access to liquidity after the 1-year contribution period has expired; access that doesn't require the sale of the asset.

With individual Fund Units in hand, farmland owners have increased flexibility to accomplish their goals.



Retain Control

Contributors can retain control over tenant decisions to continue farming the land and/or repurchase the farm in the future.

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DELIVERING *Generational Value*



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If desired, Fund Units can also be transferred or sold for estate planning purposes.

Contributing farmland into the Fund may reduce the need for expensive life insurance solutions to be in place for estate tax planning.

Fund Unit ownership also means complex estate planning tools, such as a Charitable Remainder Unitrust (CRUT), can be deployed.

The bottom line is - once Fund Units are in hand, owners have many wealth management options.

FIVE STEP CONTRIBUTION PROCESS

1

PREQUALIFICATION INTERVIEW



Information gathering to determine transaction viability.

2

APPLICATION PROCESS



Application completed with land description, ownership and current production arrangements.

3

PROPOSAL



Underwriting and proposal assembly that includes contribution value and draft summary of terms.

4

OFFER ACCEPTANCE & DUE DILIGENCE



Offer accepted; contribution agreement executed. Due diligence commences.

5

CLOSING



Due diligence finalized. Closing scheduled. The new asset and owners are admitted to the Fund within 30-45 days of quarter end.

EASE OWNERSHIP TRANSITIONS

Revenue Diversity

Retaining Unit ownership in a broad portfolio of farmland results in the ability to take advantage of future revenue sources - like wind, solar, wetlands, easements, mineral rights, etc.

Investment Security

Unit holders immediately diversify their holdings, insulating against factors and expenses that are often outside of an individual landowner's control.

Management

Professional farm managers maximize returns with proper lease structures and oversight, discounts, capital improvements and progressive partnerships.

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THE LEGACY TEAM

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Legacy Farmland Trust is committed to the success of Fund owners, and to ensuring the safety and security of their investments. The goal of the Trust is to maximize returns and distributions by keeping costs low within the Fund. Legacy works in tandem with our farm managers, ensuring that budgeted and forecasted revenue for a particular farm are achieved.

Legacy Farmland Trust provides:

- "Best in Class" farm tenants and lease structure
- Increased net revenue, investment quality & diversity
- Growth of distributions
- Tenant management and oversight
- Maximum secondary income sources
- Portfolio management
- Strong partnerships with producers
- Greater investment insulation
- Liquidity to investors

COSTS & INVESTMENT RETURN

The expense of a rigorous due diligence effort is covered through the contribution of the asset, and netted against the gross contribution value agreed upon for the farmland asset.

It is anticipated that the average due diligence and contribution fees will be similar to those expected in a traditional sale.



CONTACT LEGACY TODAY
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