

LEGACY FARMLAND FUND

TAX DEFERRED FARMLAND CONTRIBUTION FUND

DIFFERENTIATING ESTATE PLANNING TOOL

- Ability to offer an innovative and powerful solution to maximize estate assets
- Can be used as an alternative to 1031 exchange to defer capital gains
- Greater means of preserving the family legacy

IMPROVED CONTROL & FLEXIBILITY OF A FARMLAND ASSET

- Ideal divestiture option for appreciated physical assets
- Fund Units provide for individual liquidity, transferability and gifting
- Control over tax deferral and capital gain events means the value of the contribution is often greater than if the asset was sold and the after-tax proceeds were reinvested



LEGACY FARMLAND FUND

FARMLAND LEGACY PLANNING WITH OPTIMAL CLIENT BENEFITS

ESTATE PLANNING

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

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.

CONTROL

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

REVENUE DIVERSITY

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

INVESTMENT SECURITY

Unit holders immediately diversify their holdings, insulating against indirect factors & 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 & progressive partnerships.



13575 Lynam Drive | Omaha, NE 68138



402.502.9252



legacyfarmlandfund.com

Disclaimer: This material does not constitute an offer to sell, or a solicitation of an offer to purchase interests in Sower Farmland Fund LLP (the "Fund"). No commitment or obligation of any kind or character is intended to result from this material. The interests are exclusively offered pursuant to the Confidential Private Placement Memorandum of the Fund. The purchase of an interest in the Fund involves significant risks. Your professional advisor(s) and you should carefully read the Confidential Private Placement Memorandum, including all risks factors stated therein. This material details a specific real estate opportunity that the Fund has identified (the "Property"), however, the Fund is under no obligation to pursue or finalize any transaction involving the Property. As the Fund's acquisition of the Property may not occur, you are cautioned not to make an investment in the Fund in reliance on the Fund's potential acquisition of the Property. The Fund believes that the information contained in this material with respect to the Property to be true and accurate, however, the Fund makes no representations or guarantees as to its accuracy and disclaims all liability with respect to any errors, inaccuracies, or misstatements contained herein.