

NC GROWING TOGETHER

Connecting Local Foods
to Mainstream Markets

April 2017

FARM & FOOD BUSINESS RESOURCE GUIDE

Developed for the North Carolina Small Business Center
and Small Business Technology Development Center
Networks

NC Growing Together Project

AT THE CENTER FOR ENVIRONMENTAL FARMING SYSTEMS

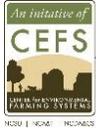
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NC GROWING TOGETHER

Connecting Local Foods
to Mainstream Markets

GUIDE TO RESOURCES FOR FOOD ENTREPRENEURS AND FARMS

DEVELOPED FOR THE NORTH CAROLINA SBC AND SBTDC NETWORKS

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OVERVIEW

This guide was designed to help small business developers across North Carolina who are working with food entrepreneurs and farms. It provides an overview of common issues and associated resources, as well as a guide to North Carolina Cooperative Extension and agricultural resources and an overview of grants, financing, and other capital programs that support farmers and food businesses.

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- Guide to NC Cooperative Extension Resources

Developers with questions are encouraged to contact our program staff for more information, or to visit additional resources on our website at www.ncgrowingtogether.org and www.cefs.ncsu.edu.

QUICK REFERENCE CHART: COMMON ISSUES AND ASSOCIATED RESOURCES

COMMON ISSUES	ASSOCIATED RESOURCES	LINK ¹
BUDGET TEMPLATES	NC Cooperative Extension Enterprise Budgets	Website
	Penn State Extension Budget Templates	Website
	New Farmer Business Planning (BeginningFarmers.org)	Website
	Iowa State Ag Business Decision Planning .xls forms	Website
	SARE Guide to Building a Sustainable Farm Business	Website
MARKETING	NCGT Social Media Guides (Pinterest, Facebook, Wix)	Website
	NCGT/Cooperative Extension Market Channel Analysis and Selection	Website
	Triangle Food Makers: Food Businesses Marketing Group	Website
	NCDA&CS Got to Be NC	Website
	NCDA&CS Farm Fresh Program	Website
TECHNICAL EXPERTISE	NCDA&CS Agritourism Office	Website
	NC Cooperative Extension	Website
	CEFS/NC Choices: niche meat production, processing, and sales	Website
	NRCS: Soil & Water Protection & Issues, High Tunnels	Website
	Division of Soil & Water Conservation: Soil & Water Protection & Issues, High Tunnels	Website
LAND ACCESS	Infrastructure for processing, wholesaling, distribution, food hubs	Website
	NCDA&CS&CS Agribusiness Development Section	Website
	CEFS: NC Farmlink	Website
	The Conservation Fund	Website
	NC Association of Public Land Trusts	Website
	Land Loss Prevention Project of NC	Website
	NC Agricultural Development & Farmland Preservation Trust Fund	Website

¹ Direct links to these resources can be accessed on the online version of this guide at <https://www.ncgrowingtogether.org/for-educators-advocates-students/>.

COMMON ISSUES	ASSOCIATED RESOURCES	LINK
INSURANCE	NC Farm Bureau	Website
	USDA Guide to Crop Insurance Rules & Guidelines	Website
	NC Cooperative Extension Guide Farm & Crop Insurance	Website
REGULATORY ISSUES	Overview of GAP/GHP from USDA	Website
	NCDA&CS Food & Drug Protection Division	Website
	NCDA&CS Meat & Poultry Inspection Division	Website
	NCDA&CS Scheduling and Information for GAP/GHP Audits	Website
	Food Safety Modernization Act Update (FSMA)	Website
SUCCESSION PLANNING	NC Farm Transition Network, Inc. Managed by Branan Law Firm, Inc.	Website Website
	NC A&T State University Extension Heirs Property Project	Website
LEGAL SERVICES	Farm Commons (National Resource)	Website
	Farm Cooperatives	Website
CURRICULUM UNITS	NCGT: Introduction to Food Safety for Wholesale Success; Direct Marketing; Wholesale Marketing Curriculum Units	Website
	NC REAL Agricultural Entrepreneurship Curriculum	Website
	University of Texas Extension Ag Business Planning Curriculum Units	Website
LOANS & GRANTS	NCGT Food & Farm Financing Guide for Farm & Food Businesses	Website
TAX INFORMATION	Rural Tax Education Center (Extension Partnership with Utah State)	Website
	NC Department of Revenue (state-specific tax laws)	Website

PRODUCTION AND MARKETING RESOURCES

North Carolina Cooperative Extension is the largest state network for production and marketing resources. Each of North Carolina's 100 counties and the Eastern Band of Cherokee Indians host a NCCE office. Find your local county center here: <https://www.ces.ncsu.edu/local-county-center/>.

The Natural Resource Conservation Service (NRCS) is the national USDA entity that works with local **Soil & Water Conservation Districts (SWCDs)** across the state. NRCS & SWCDs provide valuable information about erosion, soil and water management, soil quality, seasonal production, livestock water sources, and other information. Find a local SWCD [here](#) or check out the NRCS website [here](#).

<http://www.ncagr.gov/SWC/> | <https://www.nrcs.usda.gov/wps/portal/nrcs/site/national/home/>

The N.C. Department of Agriculture and Consumer Services' divisions have responsibilities in regulatory and service areas covering agronomy; animal health; weights and measures; gas and oil inspection; crop and livestock statistics; USDA commodity distribution; state farm operations; food, drug and cosmetic testing for purity; agricultural marketing and promotion; agricultural marketing grading; international agricultural crop and livestock marketing; operation of the North Carolina State Fair and North Carolina Mountain State Fair; operation of four state farmers markets; research station operations; seed and fertilizer inspection; nursery and plant pest eradication activities; regulation of the structural pest control and pesticide industries; agricultural environmental issues; soil and water conservation; forest management and protection; state and federal agricultural legislation; and agricultural economic analysis.

<http://www.ncagr.gov/>

FOOD AND FARM BUSINESS INSURANCE

Farm and food business insurance can be different for different types of operations, including production, processing, and storage. General information that is useful to have when contacting insurance agencies includes:

- information about property lines and deed registration;
- personal income and business income, annually, for at least three years;
- employee information, including seasonal, temporary, and family labor records;
- a description of all business operations on the farm, including production, processing, storage, agritourism, farm stands, and any other revenue streams;
- general receipts from different revenue producing activities on the farm; and
- federal and state tax ID numbers and other official paperwork.

Common Types of Insurance for Farmers & Producers (Not all types are listed here.)

Farm Liability Insurance

Farmers' Market Liability

Other Product Liability (i.e., for craft or other handmade products sold at markets; can be part of general liability policy for the whole farm)

Crop Insurance

Home Insurance (for home located on the farm)

Employee Insurance (for farm workers)

Business Insurance (for the farm business)

Resources in North Carolina (recommended by producers)

North Carolina Farm Bureau: Offices in all 100 Counties of North Carolina

Campbell's Risk Management: Farmers' Market and Small Farm Insurance

Snipes Insurance – North Carolina-based Agriculture Insurance

Independent Insurance Agents of North Carolina Web Directory

ACCESS TO CAPITAL

For an overview of agricultural credit options, please check RAFI-USA's Agricultural Credit Booklet:

http://rafiusa.org/wp-content/uploads/2015/04/RAFI_Farmers_Guide_to_Agricultural_Credit_Booklet.pdf.

NC Rural Center Microenterprise Loan Program & USDA Farm Service Agency Lending

For larger projects or to complement grant funding, the NC Rural Center provides microenterprise loans to rural businesses, with a specific focus on supporting agriculture through low-interest loans that many banks will not secure. They also offer technical assistance and training. New USDA FSA Loan Programs will be announced in 2017.

- <http://www.ncruralcenter.org/business-programs6/microenterprise39>
- www.ncruralcenter.org

Carolina Small Business Development Fund (formerly The Support Center of North Carolina)

The Support Center is a statewide CDFI (Community Development Financial Institution) which approves micro-loans on behalf of the US Small Business Administration (SBA), the USDA Farm Service Agency (FSA), and US Department of Transportation (DOT). They offer a Carolina Healthy Foods Lending Program and technical assistance and training.

- <https://carolinasmallbusiness.org/>

Carolina Farm Credit

Carolina Farm Credit has over 100 years' experience lending to experienced and new farmers, and funds purchases such as land, equipment, livestock, and more. CFC also offers rural land and housing loans.

- <http://www.carolinafarmcredit.com/home.aspx>

Self-Help Credit Union

Self-Help offers a food system financing program specific to farm and food businesses in North Carolina, along with technical assistance and training.

- <https://www.self-help.org/what-we-do/we-build/foodsystemfinance>

Farm Storage Facility Loans

USDA's Farm Service Agency, provides low-interest loans for producers to build, upgrade, or purchase permanent or portable facilities to store commodities, including fruit and vegetable cold storage, washing, packing, and handling buildings and equipment. In 2016, the program now allows financing for portable storage structures, portable equipment, and storage and handling trucks.

- <https://www.fsa.usda.gov/programs-and-services/price-support/facility-loans/farm-storage/index>

Natural Capital Investment Fund (The Conservation Fund)

Natural Capital Investment Fund finances and advises small to mid-sized enterprises, primarily in rural and underserved communities across a nine-state region. They offer a Farmers of Color technical assistance program and specialize in local food system lending.

- <http://www.conservationfund.org/what-we-do/natural-capital-investment-fund>

GRANT AND COST-SHARE PROGRAMS

NCDA&CS Grading Services GAP Certification Assistance Program

NCDA&CS's GAP Certification Assistance Program provides limited amounts of funding for first-time (\$900) certification or 2nd and 3rd year recertification (\$300). New information is released in early spring each year.

- <http://www.ncagr.gov/markets/NCgradesvc/>

Small Grants through the NC Tobacco Trust Fund Commission

The TTFC offers small grants managed by NC Cooperative Extension and RAFI to assist with projects that can help ensure GAP/GHP compliance. *Grants are specific to various regions, and farmers must contact their local extension agent or RAFI's office to begin the application process.* TTFC offers direct compensation to former tobacco farmers, but most farms apply through TTFC's partner funding agencies, listed below.

- <http://tobaccotrustfund.org/grants/> | Compensation applications on rolling basis
- **RAFI-USA Agricultural Reinvestment Fund:** Alamance, Bertie, Caswell, Chatham, Chowan, Durham, Franklin, Granville, Halifax, Hertford, Northampton, Orange, Person, Randolph, Vance, and Warren
 - <http://rafiusa.org/grants/> | Applications released annually in fall
 - Previous projects: <http://rafiusa.org/grants/rafi-grant-recipients/>
- **AgVentures:** Duplin, Edgecombe, Forsyth, Greene, Guilford, Johnston, Lenoir, Martin, Nash, Pitt, Rockingham, Sampson, Stokes, Surry, Wayne, Wilson, and Yadkin
 - <https://agventures.ces.ncsu.edu/grant-program/> | Applications released annually in fall
- **WNC AgOptions:** Avery, Buncombe, Burke, Caldwell, Clay, Cherokee, Cleveland, Eastern Band of Cherokee Indians, Graham, Haywood, Henderson, Jackson, Macon, Madison, McDowell, Mitchell, Polk, Rutherford, Swain, Transylvania, Watauga, and Yancey
 - <http://www.wncagoptions.org/> | Applications released annually in October
 - Previous projects: <http://www.wncagoptions.org/category/by-county/>
- **UMO Ag Prime (University of Mount Olive):** Cumberland, Lee, Moore, Richmond, and Robeson
 - <http://www.umoag.com/AgPrime/index.php> | Applications released annually in winter
 - Previous projects: <https://agventures.ces.ncsu.edu/grant-awards-by-year/>

Cost-Share for Land and Water Projects from NRCS & SWCD

The Natural Resource Conservation Service (a federal agency) and state, local, and regional Soil & Water Conservation Districts (SWCDs) provide cost-share assistance for a number of programs that can assist farms with land and water projects on their farms.

- <http://www.ncagr.gov/SWC/> | <http://www.nrcs.usda.gov/wps/portal/nrcs/site/national/home/>

USDA Value-Added Producer Grants

USDA provides a grant program for value-added producers interested in processing a product for sale into retail, wholesale, or direct-to-consumer markets, that can be used for equipment and supplies.

- <http://www.rd.usda.gov/programs-services/value-added-producer-grants>

Veteran Scholarships for Online Small Farm Training Course

Cornell University's Small Farms Program offers partial scholarships for military veterans to participate in their Farm Ops online training courses, which are specifically designed for veterans who wish to enter farming.

- <http://www.nebeginningfarmers.org/2016/09/01/online-course-scholarships-for-veterans/>

AGRICULTURAL TAX, LEGAL, AND LABOR ISSUES

Tax Issues

Farm taxes are different than many other enterprises. Most farm businesses use a Schedule F Profit or Loss from Farming Form to report expenses and income from their farms. It is highly recommended that farmers seek professional assistance in filing taxes related to a farm business, since there are specific regulations that cover what can be claimed as farm income; what documentation and receipts are required; depreciation; sale of assets; what can be exempted from sales tax for farm inputs; and how to collect and remit sales taxes appropriately.

Rural Tax Education, a Cooperative Extension partnership hosted at Utah State University, provides tax information for rural farm and food businesses on a variety of topics: <http://ruraltax.org/>.

(See **Cooperative Extension Section** for contact information for Guido van der Hoeven, an Extension Specialist in farm tax issues.)

Legal Issues

Farm and food businesses can be impacted by a number of different legal issues. Some of the most common legal questions and associated resources are listed here. However, it is always best for business owners to consult with their own attorney for the most relevant information. A searchable list of NC Bar Certified Attorneys is available at: <https://www.ncbar.gov/for-the-public/finding-a-lawyer/>. This list can be searched by specialization for agricultural or business-related issues.

Local regulations and policies: NCGT maintains a guide for local and regional governments on how policies and regulations at the local level can impact farm and food businesses. This may be a good resource for those seeking to explore land use, zoning, signage, market location, food truck, urban farming, or other local issues: <https://cefs.ncsu.edu/food-system-initiatives/local-food-economies/a-government-guide-on-building-local-food-economies/>

Agritourism may involve separate legal issues that do not apply to farms that don't allow on-site visitors. NCDA&CS offers web resources on laws and regulations: <http://www.ncagr.gov/markets/agritourism/laws.htm>.

NC Cooperative Extension's Guide to Agritourism Regulations is a helpful list of possible resources: <https://content.ces.ncsu.edu/regulations-that-may-affect-your-agritourism-enterprise>

Succession planning and land conservation are important legal issues for farmers. The NC Land Loss Prevention Project and the NC Farm Transition Network are two good resources for state laws, legal assistance, and sources of funding to help protect farmland for the use of future generations. <https://www.landloss.org/> | <https://cefs.ncsu.edu/wp-content/uploads/07managingfarmtransitionsbranan.pdf>

Farm Commons maintains an [online legal database](#) for farm issues that covers national and state legal questions specific to farmers and farmland: www.farmcommons.org.

Crowdfunding for farm & food businesses: In 2016, the NC General Assembly passed new laws allowing crowdfunding for some small businesses, in conjunction with the federal laws providing for the same. Visit the NC Secretary of State's crowdfunding page for details and frequently asked questions: <https://www.sosnc.gov/sec/Crowdfunding.aspx>.

Trademarks: From breweries to meat processors to sauce makers, NC companies have faced legal challenges because of improper trademarking of their products. Make sure your client takes care of all legal actions needed to protect and identify their brand from the beginning, by visiting the NC Secretary of State's office at <https://www.sosnc.gov/trademrk/>.

Labor Issues

Farm businesses are subject to a different set of hiring standards than most traditional businesses because of agricultural labor laws at the federal and state level. These laws make allowances for family labor, underage labor, migrant workers, overtime and seasonal pay, internships and apprenticeships, and other issues specific to the agricultural industry. While the resources below include the state and federal resources specific to farm labor, it is always recommended that business owners consult their attorney for the most relevant legal advice.

USDA's Office of the Chief Economist provides a comprehensive overview of **federal hiring laws** related to agricultural and food businesses at <https://www.usda.gov/oce/labor/laws.htm>.

NC Department of Labor offers guidance on **labor laws, overtime laws, and hiring laws** for farms and agricultural businesses at <http://www.nclabor.com/wh/fact%20sheets/overtimepay.htm>.

NOFA Massachusetts offers an online guide to farm labor laws at the federal level that impact small to mid-size farms, especially those relying on **the assistance of interns or apprentices**:
http://www.nofamass.org/articles/2013/03/understanding-labor-laws-beginning-and-mentor-farms?gclid=CjwKEAiAZDFBRCKncm67qihHwSJABtoNlgXiyzveAwCf3VkZZczO35O1OcFNT79uxVOWAc9UW83hoC3Gvw_wcB.

NC Department of Agriculture maintains updated information on the legal status and requirements for hiring **migrant workers** at http://www.ncagr.gov/aglaw/migrant_workers.htm.

GENERAL FARM AND FOOD BUSINESS ASSISTANCE

Producers and entrepreneurs are encouraged to work with their Small Business Center (SBC) or Small Business and Technology Development Center (SBTDC) to receive free, confidential, one-on-one counseling for business planning and financing. SBCs are hosted at 58 community colleges across the state and local centers can be found at <https://www.ncsbc.net/>. SBTDCs are hosted at universities across the state and local centers can be found at <http://www.sbtcd.org/offices/>.

NC Farm School is a Cooperative Extension-sponsored program that provides business planning training over several months to groups of producers in regions across North Carolina. To learn more or see if there's an upcoming training in your area, please visit <https://ncfarmschool.ces.ncsu.edu/>.

Small business developers seeking agriculture- or food-specific information to assist clients are encouraged to contact or utilize the following national and state resources:

- **U.S. Small Business Administration, Agricultural Business Planning Guides**
 - SBA provides resources for agricultural businesses by industry/type.
 - <https://www.sba.gov/managing-business/business-guides-industry/agriculture>
- **Sustainable Agriculture Research and Education (SARE)**
 - SARE provides comprehensive resources for agricultural and food businesses, including production, harvesting, business, and marketing resources.
 - <http://www.sare.org/Learning-Center>

- SARE also offers courses for assistance providers and producers on such topics as new & beginning farmers, organic transitions, and more.
 - http://courses.sare.org/resources_course2.htm
- **North Carolina State University, Department of Resource Economics, Enterprise Budgets**
 - Enterprise budgets, created within the North Carolina Cooperative Extension system, provide useful budget templates for a number of crops and products.
 - <https://ag-econ.ncsu.edu/extension/budgets/>
- **NCDA&CS Agribusiness Development Section**
 - Resources and assistance for food businesses
 - <http://www.ncagr.gov/markets/agribiz/index.htm>
- **ATTRA National Sustainable Agriculture Assistance Program**
 - Managed by the National Center for Appropriate Technology, ATTRA provides dozens of training opportunities and resources for food & farm businesses across the nation and online.
 - <https://attra.ncat.org/>
- **Cornell University Small Farms Program**
 - In addition to original business planning assistance documents, Cornell maintains a directory of farm business planning tools, templates, and guides.
 - <http://smallfarms.cornell.edu/resources/business-planning/>
- **The Institute for Economic Development NC**
 - IED is home to the *Women's Business Center*, the *Minority Business Center*, the *Military Business Center*, and other federal and state programs for North Carolina.
 - <http://www.theinstitutenc.org/>

CURRICULUM PLANNING FOR SBC-SBTDC COURSES AND PROGRAMS

Many small business centers, community colleges, universities, and local nonprofits are becoming involved in training entrepreneurs for building and expanding farm and food businesses.

The most successful programs are those which integrate the existing local resources of Small Business Centers, Cooperative Extension offices, Soil and Water Conservation Districts, and other local knowledge.

Some of the programs in North Carolina to date include:

Vance-Granville Community College Agricultural Entrepreneurship Program

https://cefs.ncsu.edu/wp-content/uploads/2016-Case-Study-LFE_VGCC-Ag-Entrepreneurship-Program-1.pdf?x47549

Appalachian Farm School at Southwestern Community College

https://cefs.ncsu.edu/wp-content/uploads/2016-Case-Study_LFE_Appalachian-Farm-School.pdf?x47549

NC-Specific Curriculum Units have been developed by NCGT for topics such as Introduction to Food Safety for Wholesale Success, Preparing to Transition to Wholesale Markets, Direct Marketing, and Maximizing Social Media for Farm & Food Businesses. These are available at www.ncgrowingtogether.org/for-educators-advocates.

NC REAL (Rural Entrepreneurship and Learning) offers an agricultural entrepreneurship curriculum program:

<http://www.realentrepreneurship.org/>

The University of Texas Extension Ag Business Planning Curriculum Units are available online:
<http://agecoext.tamu.edu/resources/developing-business-plans-for-agricultural-producers-curriculum/>

GUIDE TO CEFS & NCGT RESOURCES

NCGT Resources for Producers and Food Businesses <https://www.ncgrowingtogether.org/for-producers/>

- Feasibility studies for equipment purchases and diversification strategies
- Historical pricing information and case & pallet calculators by acre and row
- Resources for meat, egg, and dairy producers
- Resources for selling into wholesale markets
- Regulatory information, including GAP/GHP information
- Technical resources for postharvest handling, season extension, and food safety strategies
- Marketing tools, including guides to social and online media for farmers and food entrepreneurs
- Local Food Supply Chain Infrastructure Map:
 - <https://www.cefs.ncsu.edu/statewide-infrastructure-map.html>

CEFS Resources for Producers and Food Businesses www.cefs.ncsu.edu

- NC Choices: technical assistance, educational programming, and information about niche, local, and pasture-based meat, for farmers, extension agents, meat processors, buyers and consumers
 - www.ncchoices.com
- NC 10% Campaign: a statewide initiative through CEFS & NC Cooperative Extension, encouraging individuals and businesses to spent 10% of their food dollars on locally-produced items
 - www.nc10percent.com
- Cherry Research Farm: a 2000-acre Field Research and Outreach Facility, part of the [Research Stations Division](#) of the North Carolina Department of Agriculture and Consumer Services (NCDA&CS&CS), offering research and guidance on techniques and practices
 - <http://www.ncagr.gov/research/cefs.htm>
- NC Cooperative Extension: Local Foods Flagship Program

<https://cefs.ncsu.edu/extension-and-outreach/ces-local-food-flagship-program/>

GUIDE TO COOPERATIVE EXTENSION RESOURCES

NC Cooperative Extension's Department of Agricultural and Resource Economics maintains up-to-date Extension budgets for a variety of crops and analyzes economic data to provide information about the agriculture economy in the state.

<https://ag-econ.ncsu.edu/extension/budgets/>

Guido van der Hoeven is an Extension Specialist/Senior Lecturer in the Department of Agricultural and Resource Economics at North Carolina State University. His extension responsibilities include: income taxation of individuals and business entities, farm business management and the profitable continuation of "family farms" to succeeding generations. Recent focus has been on gaining an understanding of global implications of a shrinking agricultural production world but a growing world of product demand. He has over 40 years of experience dealing with income tax issues and preparation.

<https://ag-econ.ncsu.edu/people/guido-van-der-hoeven-m-s/>

The North Carolina Farm School program is run by Extension staff and provides in-depth production, marketing, and business planning training for new and beginning farmers. **Gary Bullen**, Farm School co-director, also serves

Extension with research and economic information about new enterprise evaluation, business, direct marketing, and financial management.

<https://ncfarmschool.ces.ncsu.edu/>

<https://ag-econ.ncsu.edu/people/s-gary-bullen-m-s/>

Growing Small Farms Business Planning Section

GSF's online guide includes links to many resources for small farmers and entrepreneurs.

<https://growingsmallfarms.ces.ncsu.edu/growingsmallfarms-econlinks-2/>

NC Cooperative Extension's Community Development Program offers resources for many emerging legal and business structures in the state, including farmer cooperatives and rural cooperatives.

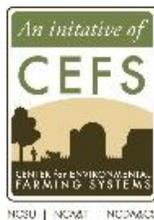
<https://communitydevelopment.ces.ncsu.edu/>

ABOUT CEFS & NC GROWING TOGETHER

The Center for Environmental Farming Systems develops and promotes just and equitable food and farming systems that conserve natural resources, strengthen communities, improve health outcomes, and provide economic opportunities in North Carolina and beyond. The Center for Environmental Farming Systems is a partnership of North Carolina Agricultural and Technical State University, the North Carolina Department of Agriculture and Consumer Services, and North Carolina State University.

NC Growing Together is a five-year USDA-funded project at CEFS which aims to create supportive business environments that encourage the expansion of local products into mainstream markets across the state. With partners from dozens of agencies and companies across the state, we work to strengthen the economics of small to mid-size farm and fishing operations and their communities.

NCGT's Local Food Economies Initiative: Local economies benefit in a number of ways from revitalizing small agriculture and food entrepreneurship. Local governments, regional councils, small business developers, and planners and economic developers have a unique opportunity to support the recruitment, retention, and expansion of area businesses through local agriculture efforts. NCGT supports those efforts by providing resources and tools for local governments and small business assistance providers across the state.



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