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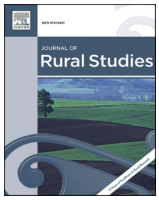

Concerns and barriers surrounding the farm succession process – perception versus reality for beef farmers in Ireland

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ABSTRACT

Generational renewal is widely acknowledged as key to the survival and sustainability of the European agricultural industry. In Ireland and many other European countries an aging farming population, and the lack of succession planning by farmers, are significant concerns regarding the future of the industry. Farm succession is a complex and multifaceted process with the literature highlighting one of its main barriers as a reluctance of older farmers to retire and effectively step-a-side to pass their farm onto the next generation. Such resistance of older farmers is undoubtedly a huge issue in terms of generational renewal of the Irish agricultural industry, however, it is important to understand that there are many sources of concern for farmers that can act as barriers to developing a succession plan. In this context, the objective of this study is to develop a deeper understanding of the concerns and barriers surrounding the farm succession process. Discussions on the topic of farm succession, which took place during semi-structured interviews and consultation meetings with 30 beef farmers in Ireland as part of an intervention programme to support farmers in succession planning, reveal that the source of such concerns appear to stem from two broad areas: *successor identification concerns* and *financial and legal concerns*. While acknowledging that such issues cause genuine concern for farmers, we argue that overcoming them may not be as difficult as some farmers may imagine. Hence a distinction between what constitutes *real concerns* versus what constitutes *perceived concerns* in the farm succession process emerges. The evidence gathered suggests that where farmers engage the services of professional advisors to discuss farm succession, many of those concerns can be alleviated. Consequently, by reflecting on the findings emerging and by highlighting the case of Irelands *Succession Planning Advice* Grant as a policy framework solution, we recommend for similar policy development in other countries facing the generational renewal challenge in agriculture. The novel findings emerging from this study provide a valuable contribution to the literature, to practice, and to policy development.

1. Introduction

Generational renewal is widely acknowledged as key to the survival and sustainability of the European agricultural industry. Generational renewal refers broadly to the retention of young people in rural areas, while in the specific context of agriculture aligns with the notion of increasing the number of young farmers and avoiding an ever-increasing age profile in farming (ENRD, 2019). Issues pertaining to generational renewal are multifaceted, hold international renown, and are widely associated with the processes of farm succession and inheritance. Evidence across most EU member states shows that the number of farmers aged 55 years and over significantly outweighs those aged 35 years or under (Rovný, 2016).

Succession and inheritance are challenges facing agriculture on a global scale. In the Canadian context, Earls and Hall (2018) report that key challenges encountered by farmers include discussing plans with family, sourcing information, and choosing a successor. Similarly, Falkiner et al. (2017) identifies issues for Australian farmers around the planning of the future of their enterprise. For Ireland, an aging farming population and the lack of succession planning by many farmers is a major concern regarding the future of the industry. Generational renewal is important as younger farmers contribute to production efficiency and economic growth of the farming industry, and new entrants are more likely to be interested in and responsive to environmental

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issues, which is essential to the sustainability of rural society (Farrell et al., 2021; Zagata and Sutherland, 2015). Land mobility[1] is another significant challenge facing generational renewal in the agricultural industry and some policy measures have had limited success in addressing this issue (Bika, 2007; Geoghegan and O'Donoghue, 2018). Ireland is in a situation of low land mobility and is observing capital accumulation amongst some older farmers who intend to secure their future financial situation with an unwillingness to transfer their farm assets (Leonard et al., 2017a).

Most farm transfers occur within non-market arrangements, usually inheritance (i.e. the gifting of farms from one generation to the next), and this is the main entry route to farming in Ireland, a situation often attributed a strong emotional attachment to land (Donnellan et al., 2008). The family farm model is dominant in Europe, with over 90% of farms being categorised as family run (Eurostat, 2023) resulting in the owner of land most often being the person who also farms it. Therefore, the importance of farmers developing a succession plan which allows for the smooth transition of farm assets from one generation to the next, and thereby contribute to the long-term sustainability of farm enterprises, cannot be underestimated.

Succession planning is an integral part of the generational renewal process and the continuing life cycle of farm businesses. Conway et al. (2017) highlight that the issue of farm transfers and retirement is quite a complex process that requires policymakers and practitioners to avoid the often-implicit assumption that economic factors are most important. There is also a body of literature which revolves around the concept of farmer identity (Gasson, 1973; Austin et al., 1998; Willock et al., 1999; Beedell and Rehman, 2000; McGregor et al., 2001) which alludes to how "farming is a way of life, a vocation" and results in farmers often not intending to retire or scale down working. Consequently, one of the main barriers to farm succession is a reluctance and resistance of older farmers to retire and effectively step-a-side to pass their farm onto the next generation.

Such resistance of older farmers to retire is undoubtedly a huge issue in terms of succession planning and generational renewal in the agricultural industry, however, it is important to understand that there are also many sources of concern for farmers that can act as barriers to developing a succession plan. In this context, the objective of this study is to develop a comprehensive understanding of the concerns and barriers surrounding the farm succession process that emerged from a European Innovation Partnership (EIP) project titled "*Béal Átha na Muice*[2] *Farm Succession and Well-Being Project*". This EIP project was an intervention programme to support farmers in succession planning and undertook a holistic overview of the farm succession process with a particular focus on farmer well-being due to the significant levels of stress/concern that are often associated with the process. The findings reported in this study specifically focus on developing an understanding of how such concerns act as a barrier to the farm succession process. The EIP project was conducted by a team of experts described as an operational group (OG) which consisted of an academic researcher, an agricultural consultant, a solicitor, and an accountant (tax expert). Data collection involved a mix of semi-structured interviews and consultation meetings with 30 beef farmers in Ireland who were at or near the age of retirement as such farmers are likely to be considering the process of farm transfer, and therefore could provide meaningful data surrounding the farm succession process.

Our findings reveal that the concerns associated with developing a succession plan appear to stem from two broad areas labelled as: *successor identification concerns* and *financial and legal concerns*. While acknowledging that such issues cause genuine concern for farmers, we uncovered that overcoming them may not be as difficult as some farmers may imagine. Hence a distinction between what constitutes *real concerns* versus what constitutes *perceived concerns* in the farm succession process emerges. The evidence suggests that where farmers engage the services of professional advisors (for example, agricultural consultants, accountants, solicitors) to discuss farm succession, many of those concerns can be alleviated.

Reflecting on the findings emerging and by highlighting the case of Irelands *Succession Planning Advice* Grant *(SPAG*[3]*)* as a policy framework solution, we recommend for similar policy development in other countries facing the generational renewal challenge in agriculture. In addition to this policy recommendation, this study makes other important contributions. It develops the depth of academic literature on generational renewal with a particular focus on the concerns and barriers surrounding the farm succession process. Finally, from a managerial perspective, by creating a deeper awareness of the barriers to farm succession, this study provides a valuable practical contribution for professional advisors by enabling them to better assist farmers to develop a succession plan.

The remainder of the paper is organised as follows. Section 2 summaries the prior literature which identifies various barriers to farm succession. Section 3 describes the research methodology adopted. Section 4 presents and discusses the finding emerging from the analysis conducted, while Section 5 summarises our concluding thoughts and profiles a policy recommendation.

2. Literature review

A body of literature has emerged around the farm succession process as an aging farming population means that intergenerational family farm transfer is increasingly viewed as crucial to the survival, continuity, and sustainability of the agricultural sector. Some of the early literature on intergenerational farm transfer (Gasson and Errington, 1993) views it as a multifaceted process that encompasses three distinct but inter-related processes: succession, inheritance and retirement. Errington (2002) highlights that succession refers to when managerial control is relinquished, retirement is associated with the owner withdrawing from active participation in the farm enterprise, while inheritance is when business assets are legally transferred to a successor. These distinct, but interrelated processes, often mean that family farm transfer is complex to navigate which can result in a considerable amount of stress and concern within farm families, and act as a barrier to the development and implementation of a succession plan.

Literature to date documents a range of barriers to farm succession and inheritance in both national and international contexts. Uchiyama et al. (2008) cite the slow transfer of managerial control from a farmer to their successor as a barrier which is particularly evident in the case of England. In addition, Lobley et al. (2010) note the need for a source of retirement income for incumbent farmers. This can vary based on location, for example farmers in Canada are more likely to sell land, while those in the UK may rely on private pensions.

In the Irish context, these barriers have culminated in a low level of land mobility, with less than one percent of agricultural land entering the market each year (Bradfield et al., 2023). A dominant theme in the prior literature highlights one of main barriers to farm succession as a reluctance of older farmers to retire and effectively step-a-side to pass their farm onto the next generation. There are several barriers that underpin this reluctance, these include an aversion to planning for succession, the impact of farm transfers on farmer incomes, the absence of a successor, farmers outlook on the future of farming, and the role of professional advisory services. Pertinent literature on each of these

[1] Land mobility refers to the frequency with which land changes ownership, often discussed in the European context regarding land moving from one generation to the next (Bradfield et al., 2023).

[2] Béal Átha na Muice refers to the Irish language name for the geographical area of Swinford, Co. Mayo, in Ireland which is the location of the offices where the farmer interviews took place.

[3] https://www.gov.ie/en/service/a2a29-succession-planning-advice-grant/.

issues is now discussed.

2.1. Aversion to planning

While farm inheritance can be considered inevitable in the long term, there remains an aversion to proper planning on the part of the farming community. Regarding the avoidance of planning, results obtained by Conway et al. (2022) as part of the FARMTRANSFERS survey reveal that 77% of Irish farmers do not have a succession plan in place, while 66% of Iowa farmers have no formal succession plan. Leach (2012) cites several key reasons as to why farmers avoid the process. These include a fear of mortality, loss of identity, difficulty choosing a successor, and resistance to change. In addition to these, place identity (Downey et al., 2017), loss of symbolic capital (Conway et al., 2017), emotional attachment to the farm (Suess-Reyes and Fuetsch, 2016), and preserving a farming identity (Riley, 2016) are also referred to as factors contributing to avoiding planning.

Goeller (2011) notes that farmers often lack the communication skills needed to engage in a discussion with their potential successor or the wider farm family, the result of which is often delayed planning, or no plan until a 'critical event' occurs (Barclay et al., 2016). These critical events include life changes such as marriage, death and illness which act as prompts for the processes of succession and inheritance to be undertaken. One of the most important critical events is the stage in which a successor gets married or has children. According to Wilkinson et al. (2012), when a successor marries, the farm's life span is increased due to the addition of the next generation. However, concerns about divorce and the risk of a farm being divided as part of a settlement is seen as a significant threat to farmers leading to delayed farm transfer decision-making (Leonard et al., 2020; Price and Evans, 2006). Contzen (2019) compounds this issue further in highlighting that the instance of contentious divorce proceedings occurs twice as often in farming, when compared to non-farm related divorces, in Switzerland.

In addition to the issues affecting engagement with planning discussed heretofore, farm system is identified as a notable factor. In Ireland, Leonard et al. (2020) highlight that dairy farmers are more aware of the succession planning process and the associated taxation rules. However, their beef farming counterparts do not engage well with succession planning and have limited information on how to plan and the associated implications. Two elements affect this, namely the variance in income (dairy farms in Ireland have a higher average income than other farm systems) and the prominence of full-time farming in dairy compared to part-time farming in beef. Similarly, Pessotto et al. (2019) assert that successors are more likely to take on enterprises that have higher incomes.

2.2. Impact of farm transfers on farmer incomes

Leach (2012) notes that financial security is important for a farmer considering their future. Within the Irish context, Hayden et al. (2021) highlight key issues pertaining to pension provision for farmers and emphasise that many farmers fail to qualify for a state pension (contributory and non-contributory) and hence continue to farm past retirement age to maintain retirement income in lieu of a pension. In tandem with this, Leonard et al. (2017a) assert that farmers operating lower income farm systems are particularly at risk of having limited retirement income. At a European level, the European Commission (2021) highlight similar results, citing a reliance on CAP supports by farmers to compensate for financial limitations associated with pensions. In concert with this, Becot and Inwood (2022) note the link between limited pensions for farmers and economic vulnerability.

Valliant et al. (2019) maintain that financial incentives can act as a catalyst to encourage farm succession and inheritance planning, with results implying that most farmers require some form of motivation to engage in planning. While research has shown that policy incentives solely driven by economic factors can overlook the importance of cultural and emotional factors (Conway et al., 2017), finance remains a core concern for farmers when considering the future of their farm (Leonard et al., 2020). In addition, continued farm business development requires investment supports for young farmers (Bertoni et al., 2023), meaning incentives are required for farmers both at the early stages of their farming career, and when they reach a stage at which they wish to hand the farm to their successor. Despite the importance of financial motivations cited heretofore, Price and Conn (2012) posit that successors in Northern Ireland are often eager to maintain the family farm even in the face of inadequate income.

2.3. Successor absence or identification issues

The absence of a successor can stem from a farmer not having children, or a lack of interest in farming on the part of their children. This issue is amplified by the fact that most farm transfers are within families (Lobley, 2010). The family farm model dominates EU agriculture, with 96% of farms in the EU classified as family farms in 2016 (Eurostat, 2019). While in Ireland 99.7% of farms are considered family farms (O'Gorman and Farrelly, 2020).

Issues can arise at farm level when a successor is not present, for example Rech et al. (2021) highlight that in these instances the continuity of the farm comes into question causing farmers to disengage over time, resulting in lower farm investment levels, ultimately causing the business to become less viable. Santhanam-Martin et al. (2019) in their research on factors that hamper generational transitions in farming uncover a lack of familial successor, or no knowledge of successor aspirations, as significant issues for farm families in Australia.

Deming et al. (2019) contend that values linked to tradition and family are important to young farmers. On the contrary, where a familial successor is not present, farm link services are an option for farmers. These services aim to pair new entrants with farmers seeking to exit farming or enter a partnership (Rech et al., 2021). In the Irish context the Land Mobility Service (LMS) provides such an opportunity, whereby farmers seeking collaborative farming arrangements approach the LMS with a view to being matched with a new entrant. In 2022, the LMS received 1080 inquires, their largest on record, illustrating a clear demand from older farmers seeking to step back (40% of enquiries), and younger farmers without access to land (35% of enquiries) (Land Mobility Service, 2023).

Farms that are deemed successful have a higher likelihood of being retained under the family name, which contrasts with non-farming businesses who look outside of the family when it comes to expansion and business growth (Edobor et al., 2021). Cavicchioli et al. (2018) reflect this in noting that larger and more efficient farms are more likely to attract a successor. In addition, Coopmans et al. (2021) posit that the extent to which a potential successor finds farming desirable has an influence on generational renewal. Davies et al. (2019) identify succession planning as a challenge for Welsh farmers, with findings referring to younger people avoiding farming because of witnessing their predecessors experience issues such as pressures related to workload and finances. Further to this, Huijsmans et al. (2021) assert that young people avoid committing to full-time farming in early life as a means of keeping their options open to employment beyond agriculture.

2.4. Perception/future outlook of farming

There is a growing body of literature that suggests the way in which farming is viewed has become increasingly negative, and farmers are concerned about the future of farming. This has implications for the farmer in terms of their attitude and health (physical and mental), but also for a potential successor. A farmer may not wish to subject their successor to a life of farming (Huijsmans et al., 2021), or as discussed heretofore, a successor may not want to enter the sector. In the Australian context, Wheeler et al. (2012) reveal that 20% of farmers surveyed cited uncertainty surrounding the future of farming as a core

factor influencing their lack of clarity on a succession decision. Sources of uncertainty include climate change, market volatility, and policy change.

Several factors influence farmers perceptions of the future of agriculture, of particular note are stressors that negatively impact on farmer mental health. Wheeler et al. (2023) highlight that farmers can experience loneliness and feel culturally isolated from broader society, which in some part can be attributed to a disconnect between consumers and food production. To this end, Alonso et al. (2020) refer to negative consumer perceptions of farm animal welfare, despite having low levels of knowledge on animal welfare issues. While Brennan et al. (2022) also identify isolation as a source of stress for farmers, with the most prominent factors negatively effecting farmers being poor weather, high workload, and financial pressure. Similarly, Daghagh Yazd et al. (2019) concert that farm finances contribute negatively to farmers mental health. The implication here is that these factors culminate to form a sense of dejection when it comes to the future of farming.

2.5. Role of knowledge transfer

Prior literature identifies that the wider AKIS (agricultural knowledge and innovation system) plays a key role in informing decision-making for farmers regarding the future of their holding. Russell et al. (2020) note that trust is an important aspect of the farmer advisor relationship, however, at present farm advisors feel they lack specific skills to provide comprehensive assistance with the farm succession and inheritance process. Similarly, Leonard et al. (2020) assert that farmers who have a higher level of contact with a professional are more knowledgeable about the process of farm transfer and have lower levels of uncertainty as a result. Valliant et al. (2019) highlight a need for advisors/professionals to be educated specifically on land mobility options, particularly those who specialise in legal and financial aspects of land transfer. This is linked to the need for expert advice for landowners to enable them to make informed decisions on the future of their farm. In addition, research notes that farmers with no identified successor have limited knowledge of their options beyond sale or lease of their land. To this end, Santhanam-Martin et al. (2019) advocate for targeted supports for generational renewal in the form of informed and skilled advisors. Equally, Falkiner et al. (2017) report in their findings that 46.5% of Australian farmers surveyed feel a need for a succession consultant to be employed to guide the process. However, issues include which form of professional to consult, costs, and, in tandem with the findings of Russell et al. (2020), that advisors do not possess the appropriate skill set. Earls and Hall (2018) also identify the impediment of cost and recommend subsidising services to create a financial incentive to engage in succession planning. Regarding engagement with advisory services, as a farmer's age increases, they become less likely to take part in participatory extension programmes (Jack et al., 2020), while owners of larger farms have a higher likelihood of interacting with advisory services (Leonard et al., 2020).

3. Methods and data collection

This study was undertaken as part of a European Innovation Partnership (EIP) project titled "*Béal Átha na Muice Farm Succession and Well-Being Project*[4]" which explored the farm succession process with a particular focus on farmer well-being due to the significant levels of stress/concern that are often associated with the process. The EIP project was an intervention programme to support farmers in succession planning and undertook a holistic overview of the farm succession process by focusing on broad issues, including:

- The extent to which case farmers had considered or developed a succession plan.
- The level of engagement by farmers with professional advisors to develop a succession plan.
- The consideration given by case farmers to the financial and legal matters in the farm succession process.
- The extent to which the farm succession process had caused stress or posed a challenge for farmers.

To explore these broad issues case farmers were asked various probing questions about their experience of the farm succession process. Throughout the EIP project it became evident that many of the concerns highlighted by farmers acted as a barrier to developing a succession plan. Therefore, the findings reported in this study specifically focus on developing an understanding of how such concerns act as a barrier.

The project was conducted by a team of experts described as an *operational group (OG)* which consisted of an academic researcher, an agricultural consultant, a solicitor, and an accountant (tax expert).

3.1. Data collection and analysis

The methodology adopted in this study involved an abductive approach consisting of three phases of data collection and three phases of data analysis as summarised in Table 1, and subsequently described.

Data Collection Phase 1 - semi-structured interviews: This involved semi-structured interviews with 30 farmers to discuss their farm succession process. The interviews took place in the office of the agricultural advisor member of the OG and lasted between one and 2 hours. To establish a good rapport with each interviewee, before commencing the recorded interviews, the researcher outlined to each interviewee that he came from a farming background and engaged in discussions on some general agricultural-related matters to help to put the interviewee at ease. This provided the interviewer with a level of 'insider' status as referred to by Cassidy and McGrath (2014). In a

Table 1
Data collection and data analysis phases.

Phase	Description
Data Collection Phase 1 – semi-structured interviews	Empirical qualitative data was gathered using semi-structured interviews with each of the 30 case farmers.
Data Analysis Phase 1 – thematic analysis of semi-structured interviews	Thematic analysis was undertaken on the interview data collected in the semi-structured interviews with farmers to identify key themes/trends/issues that emerged from the data that warranted further attention in latter phases of the research project.
Data Collection Phase 2 – consultation meeting with OG experts	The OG experts (Accountant, Solicitor and Agricultural Consultant) met with each farmer individually to discuss issues relevant to their respective area of expertise on the process of farm succession. Each OG member compiled a written report highlighting key issues that emerged during their consultation visit with each farmer.
Data Analysis Phase 2 – thematic analysis of OG reports	The reports compiled by each OG member, based on the consultation meetings held with case farmers, were provided to the academic researcher and analysed to identify key themes/trends/issues emerging from consultation meetings.
Data Collection Phase 3 – end of project survey	At the end of the project, each participating farmer completed a brief feedback survey to outline their thoughts on participating in the project.
Data Analysis Phase 3 – analysis of survey data	The data collected in phase 3 was analysed by the academic researcher to evaluate the feedback provided by the participating farmers.

[4] https://www.farmsuccession-eip.ie/.

similar way Conway (2017) note that relaying an understanding of farming to farmers prior to interview means that they speak more openly. The interview guide began by obtaining some background and demographic information on each interview participant. Next, the interview questions focused on discussing each farmers succession plan (or lack of, if appropriate) with a particular emphasis on exploring any concerns or sources of stress that they experienced in developing such a plan. Similar open-ended questions were asked to all interview participants and based on the interviewees' answers, other relevant probing questions followed.

To comprehensively explore the farm succession process with each interviewee a detailed interview guide was developed. The questions included in the interview guide were informed by both the literature review conducted and the knowledge of the members of the OG. Initially the interview guide was developed by the academic researcher and subsequently each member of the OG reviewed it and provided feedback based on their expert knowledge. Finally, the interview guide was pre-tested in the first three farmer interviews and then refined to ensure that it allowed for farmers to be comprehensively probed about their experience of developing a succession plan. This resulted in approximately 40 questions being asked to each interview participant.

Data Analysis Phase 1 – thematic analysis of semi-structured interviews: The interview data collected in phase 1 was recorded and transcribed for analysis. Subsequently the academic researcher undertook thematic analysis on the data, this involved identifying key themes/trends/issues that emerged from the farmer interviews (Bryman, 2016). According to Braun and Clarke (2006), thematic analysis is a method for identifying, analysing and reporting patterns (themes) within data. Furthermore, they describe a theme as 'something important about the data in relation to the research question and represents some level of patterned response or meaning from the data set'. Braun and Clarke (2006) developed a step-by-step guide to thematic data analysis which involves six phases, namely: 1) familiarising yourself with your data; 2) generating initial codes; 3) searching for themes; 4) reviewing themes; 5) defining and naming themes; 6) producing the report. This six-phase process was followed in the data analysis process conducted in this study. The key findings from this phase of analysis were summarised to identify issues that were pertinent and warranted attention by each of the OG expert members in their consultation meeting with individual farmers (data collection phase 2). Therefore, the preliminary findings from this phase of data analysis were shared and discussed with the OG.

Data Collection Phase 2 – consultation meeting with OG experts: This phase of data collection involved each of the OG expert members undertaking a consultation meeting with each farmer to discuss the farmers farm succession plan with a particular focus on their individual area of expertise. Essentially, the Agricultural Consultant, the Accountant and the Solicitor each met with each farmer individually to provide advice to assist in addressing any concerns they had regarding the farm succession process. After each consultation meeting, each OG expert compiled a report to summarise the key issues discussed in their consultation meeting with each farmer.

Data Analysis Phase 2 – thematic analysis of OG reports: The reports compiled by each OG expert member in data collection phase 2 were provided to the academic researcher for analysis. The academic researcher analysed these reports to identify key themes/trends/issues emerging from the data collected.

Data Collection Phase 3 – end of project survey: Subsequent to the meetings with each OG expert each farmer was asked to complete a feedback survey to outline their thoughts on participating in the project. Farmers were asked to outline if they were happy that they participated in the project and if it helped them to develop a more comprehensive succession plan, compared to what they had in place at the outset of the project. In addition, farmers were asked to highlight areas of the project that they found most beneficial and areas for improvement. Finally, the survey offered farmers the opportunity to reflect on whether the project provided them with the opportunity to alleviate any stresses/concerns that they had regarding the farm succession process.

Data Analysis Phase 3 – analysis of survey data: The project feedback survey data collected in phase 3 was input into *Qualtrics* and analysed by the academic researcher to gain an understanding of thoughts of the farmers about their participation in the project. This allowed for a high-level overview of the main outcomes for farmers of participating in the project pre and post intervention to be illuminated.

3.2. Semi-structured interviews, sample size and sample selection

Semi-structured interviews were used as the primary method of data collection as they allow critical factors identified in the interviews to be pursued through "probes" to gain more in-depth information on them, thereby allowing the interviewees to explain or build on their responses (Sekaran and Bougie, 2009). To fulfil the research objectives of the study, farmers were selected with the aim of gaining a deep understanding of the experience of a carefully selected group of people (Maykut and Morehouse, 1994). Therefore, farmers who were at or near the age of retirement[5] were selected to participate in this study as such farmers are more likely to be considering the process of farm transfer and hence could provide meaningful data regarding the farm succession process. Case farmers were selected by the agricultural consultant member of the OG.

Thirty case farmers participated in this study and this number was chosen by following the principles of qualitative research sample size. According to Fusch and Ness (2015) qualitative studies should generally follow the concept of data saturation. Guest et al. (2006, p.59) note that, "although the idea of saturation is helpful at the conceptual level, it provides little practical guidance for estimating sample sizes for robust research prior to data collection". Maykut and Morehouse (1994, p.58) emphasise that, "ideally, we continue to jointly collect data and analyse it in an ongoing process until we uncover no new information". In this study the inclusion of a sample size of 30 resulted in no new information being uncovered towards the latter end of data collection with data saturation achieved.

To explore this topic beef farmers in the West of Ireland were chosen as the focus of enquiry due to several characteristics which are attributable to this cohort of farmers. The system of beef (cattle rearing) farming in Ireland has the lowest level of average farm incomes at €9408 (Dillon et al., 2023) as reported by the Teagasc National Farm Survey.[6] The average age of farmers is high in the beef farming sector at 60 years, while in comparison the average age for dairy farmers is 55 (ibid.). In addition, Leonard et al. (2020) highlight a low level of engagement with succession planning and associated engagement with professional services among beef farmers in the West of Ireland. These characteristics present the beef farming sector in the West of Ireland as an excellent focus of enquiry for the topic of farm succession, as it typically consists of farm enterprises with low incomes that are owned by "older" farmers who may experience challenges in developing a succession plan.

In line with ethical guidelines, prior to participation in the study, each farmer was provided with a plain language statement (which outlined what the study involved). In addition, a consent form was signed by each farmer before the interviews commenced which included permission for the interviews to be recorded.

[5] The state retirement age in Ireland is 66 years.

[6] Teagasc (state agency providing research, advisory and education in agriculture, horticulture, food and rural development in Ireland) collects farm data through the National Farm Survey, principally in fulfilment of Ireland's obligation as a member of the European Union. It reports a comprehensive list of measures relating to farm sustainability, covering economic, social and environmental performance metrics.

4. Findings and discussion

To provide some context, we begin our findings by profiling some demographic information on the 30 participating farmers in Table 2.

The discussions with farmers during the interviews highlighted that the process of farm succession is not straightforward, and that in many instances it causes a considerable amount of stress for farmers which often act as a barrier to succession planning. This complexity is illuminated by the fact that many of the farmers interviewed did not have a succession plan for their farm enterprise.

4.1. The extent of farm succession planning undertaken by case farmers

The interviews began by exploring if farmers had a plan in place for the future of their farm once they decide to step back from farming. It was discovered that only 15 of the 30 farmers had a plan in place. These 15 farmers all stated that their intended plan was to transfer the farm to one, or more, of their children in the future. Interestingly, of the 15 farmers who stated that they had a plan, none of them had a formal written plan, and many of them had not communicated their plan to the successor and/or other family members. This appears in tandem with the findings of Goeller (2011) who notes a limited level of communication between farmers and their families regarding succession plans. In addition, Russell et al. (2020) acknowledge that agricultural advisors consider communication a key area of importance for succession planning. As making a legal "will" is an integral component of a succession plan farmers were also asked if they had a will in place which outlined who their farm assets would pass to upon death. Eleven of the 30 farmers did not have a will in place, and of those who did, nine of them revealed that their will did not reflect their current plans and it needed to be updated. These figures, while based on a relatively small sample, are similar to those of Conway et al. (2022) who highlight that 52% of Irish farmers have no will in place. Of the 15 farmers that stated that they did not have a plan in place, various family circumstances have resulted in this situation as outlined in Table 3.

Essentially, the five single farmers and the three married farmers with no children were all unsure as to who to transfer their farm to in the future. On the other hand, the seven farmers with children had no plan in place because their children were not interested in farming or because they have several children interested but had yet come to a decision on a successor. These findings, in particular the situations where children do not wish to farm, echo the results of Huijsmans et al. (2020) and Davies et al. (2019), who refer to the challenge of retaining young people in agriculture.

4.2. Barriers to and areas of concern for farmers during farm succession planning

Farmers that did not have a succession plan in place were probed as to why they have not developed a plan. Many of the farmers were very aware that they need to put a plan in place but justified their decision by outlining that: either they had no clear potential successor identified and were waiting for one to come forward, or that they had several potential successors and were waiting to see which would be best. Farmer 8 expressed this sentiment when he postulated:

> *"I have no children, but lots of nieces and nephews; I'm going to give my farm to which ever one of them helps me out the most, but up to now, none of them have come forward."*

Other farmers noted that they were putting off their decision or simply did not get around to putting a plan in place. Farmer 17, who has no obvious choice of successor acknowledged:

> *"It was just one of the things that I never thought about. I suppose I blanked it out of my mind rather than decide. I didn't want to think about it and just kind of put it on the long finger."*

Furthermore, some farmers were of the attitude that it will all work itself out eventually and it will be for the next generation to worry about when the farmer dies. This finding links to the notion of critical events triggering succession decisions as Barclay et al. (2016) discusses, one of which is death.

However, during the farmer interviews it was evident that many farmers experienced a significant amount of stress/concern related to the process of farm succession. Essentially the issues that caused this stress/concern have acted as a barrier to the development of a viable farm succession plan. Succession planning appears as a stressor for farmers in research conducted by Brennan et al. (2022), however in it was ranked below a list of other sources. In contrast to the findings here, succession appeared as marginally stressful for beef farmers in comparison to their tillage counterparts. Hansen (2022) also acknowledge that sources of stress can have a negative impact on a farmer's decision to exit the sector, further amplifying the interaction between succession decision-making and stress. Farmer 3 appeared to be particularly stressed about not having a succession plan in place, he proclaimed:

> *"I feel a lot of guilt for not knowing what to do. The land has been passed down through the generations and I am worried about not making the right decision."*

This alludes to the ongoing presence of traditional values highlighted by Deming et al. (2019) whilst also positing the continued importance of family farming structures as noted by O'Gorman and Farrelly (2020).

Reflecting on the interviews conducted it appears that the sources of this stress/concern stem from two broad areas, one source is labelled as "*successor identification concerns*" and the other is labelled as "*financial and legal concerns*". Each of these concerns is now discussed in detail.

4.2.1. Successor identification concerns

The broad area of *successor identification concerns* relates to the challenges emphasised by the farmers regarding the identification of an appropriate successor for their farm enterprise. This concern was illuminated in the interviews conducted in a variety of ways. Some farmers highlighted that thinking about who they would transfer the farm to once they ceased farming or discussing the topic of farm succession among family members, caused a level of stress/concern for them. Other farmers emphasised a concern over how family members (and sometimes how non-family members – peers/neighbours) would react to their proposed succession plan when it is communicated. For example, some farmers felt that there was a possibility that their proposed succession plan may cause arguments or result in damaged relationships between family members. As Farmer 27 highlighted:

Table 2
Demographic profile of participating farmers.

Demographic	Profile of 30 Participating Farmers
Average age of farmer	65.27 years
Ownership structure	29 sole traders, 1 partnership arrangement
Average size of farm	92.2 acres
Farm system	All beef enterprises
Farm locations	All in County Mayo, West of Ireland
Employment status	10 full-time farmers, 20 have off-farm employment
Marital status	23 married, 5 single, 1 separated, 1 widowed
Gender	26 males, 1 female, 3 married couples (1 male/1 female)
Nationality	All Irish

Table 3
Family Circumstances Resulting in no Succession Plan.

Family Circumstance	Number of Farmers
Single farmers with no children	5
Married with no children	3
Children not interested in taking over the farm	5
More than one child interested in taking over the farm	2

"I am not sure what the best plan would be, I want to make sure everyone is happy, with no argument over it [the farm] *after my time."*

This could be a contributing factor as to why many of the farmers in this study have not communicated their plan to intended successors and other family members.

Deciding on the right successor for their enterprise is a source of stress for farmers and was evident from the interview transcripts. Many of the farmers interviewed highlighted that there was an absence of a clearly identifiable successor due to family circumstances. This may also be partly explained due to the farm system and associated income levels. Cavicchioli et al. (2018) contend that larger farms tend to have less difficulty attracting a successor, while Huijsmans et al. (2021) also note that young people avoid farming in early life in lieu of potentially more lucrative off-farm income sources. Even where farmers had children, deciding who to transfer the farm to in the future was stressful as some farmers explained that their children simply had no interest in taking over the farm. For example, Farmer 12 explained:

"My children have no interest in farming, and I wouldn't blame them. People go off and they get other jobs and they don't want to come back to it. It's a very common situation."

While other farmers conveyed that it is not yet clear which child/children will be the farm successor/s. Farmer 21, expressed this sentiment when he noted:

"I have three children; they are all away travelling at the moment and I am not sure which of them will take over the farm. I don't want to put any pressure on any of them as I don't want the farm to be a noose around their neck. It's not an easy decision."

These situations illuminate how having no identified successor, or conversely having several potential farms successors, can cause stress for the farmer. Farmer 27 talked about how one child has been working on the farm with him for several years and it was intended for him to be the successor, but recently another son has shown interest in farming too, and now the farmer is in a predicament about the best way to plan the transfer of the farm. He stated:

"The youngest lad, he has been farming with me for years and now recently my other son is showing a bit of interest in the farm. I don't know what to do. The young lad assumes he is getting the farm, but I want to look after the elder lad too. It's a tricky one [situation]."

The future intentions of potential successors post the transfer of the farm was also highlighted as an issue of concern by some farmers. For example, some farmers were concerned that a potential successor would sell the farm post transfer and that the farm may go out of the family name. Farmer 28 emphasised this:

"It is important for me to make sure that one of the sons does carry on the farm as it's been in the family for generations".

Related to this issue, other farmers highlighted a concern regarding their farm being divided into separate sections (via a succession plan or upon death) which may result in these smaller land holdings being unviable, causing them to be sold or leased to non-family members. In this case, a key part of family farm retention could be linked to how attractive farming appears to a potential successor (Coopmans et al., 2021). Other farmers were concerned that a potential successor might put the land into forestry post transfer, and this is a course of action that they would not agree with. For example, Farmer 6 stated:

"Forestry is getting big in this area; now I would hate to see my land put into forestry."

This emotional attachment to the family farm was evident in many of the interviews undertaken.

Overall, these *successor identification concerns* leave farmers, and often their family members, in a situation of uncertainty about the future. Uncertainty regarding: who the appropriate farm successor will be, around what will happen to the family farm in the future, on the timing of the transfer of farm assets to the next generation, and as to whether a potential succession plan is right for all concerned (the farmer, potential successor/s, and/or other family members). With this uncertainty comes stress/concern that can act as a barrier to farmers developing a viable succession plan for their farm.

4.2.2. Financial and legal concerns

This broad area of "*financial and legal concerns*" relate to the financial and legal implications of transferring farm assets in line with a proposed succession plan. Quite often these financial and legal issues are interrelated as the legal transfer of farm assets may give rise to taxation liabilities for the farmer and/or the farm successor. Leonard et al. (2020) acknowledge that land transfer taxation is a significant perceived risk for farmers when considering the future of their farm. A key issue that determines the potential taxation liabilities, resulting from the transfer of farm assets, is whether a farmer makes a lifetime transfer to a successor as opposed to a transfer on death. Many farmers were unsure of the financial implication for them (and/or their successor/s) of these two alternative legal methods of farm asset transfer, and this appeared to be a significant area of concern. Farmer 2 outlined:

"*Hopefully the tax won't be too much* [on the transfer of the farm]*, or I don't know what the tax will be, but maybe if I can just talk to the accountant, I will see what I could do to minimize it like."*

Furthermore, many farmers highlighted that they wished to transfer their farm assets to a successor before death but had some concerns over the effect of such a transfer on their retirement income. Similarly, Dillon et al. (2023) highlight that average beef farm incomes are low, which often impacts the ability of beef farmers to contribute to a private pension fund. In this respect, farmers were asked some questions regarding private pension provision. Some noted that they had a private pension in place to supplement farm income post transfer, but most noted that it was quite modest. In contrast, Lobley et al. (2010) assert that farmers in the UK are likely to rely on a private pension should they require income when the farm is transferred. Turning to state pension provision, some of the farmers noted that they qualify for either the state pension (contributory or non-contributory) but others, who had not reached retirement age, appeared unsure as to whether they would qualify for the state pension (contributory or non-contributory) in the future and outlined that this was a financial issue of concern to them. For example, when Farmer 14 was asked if he will qualify for the state contributory pension he noted:

"I hope I will, but I'm going to have to get my records checked. Like it's just not that simple, I should be OK. I think I'm OK, but like with the way it is, the procedure [for qualifying] *we don't know."*

In tandem with this, Hayden et al. (2021) assert that some farmers fail to qualify for a state pension and thus continue farming. Related to the issue of financial security in retirement or post transfer of farm assets, the topic of how potential future healthcare needs may be funded arose for many farmers. In Ireland there is a state funded scheme called the Fair Deal Scheme (FDS[7]) and many farmers were concerned as to how the transfer of farm assets would affect their participation in this scheme. Most farmers were unsure as to how the FDS operated and were concerned if a portion of their farm assets may be subject to government ownership under the scheme in the future. In line with this, Leonard

[7] The Fair Deal Scheme is a state managed scheme of financial support for people who need long-term nursing home care. Under the scheme individuals make a contribution towards the cost of their nursing home care and the State will pay the balance. The amount of contribution made by the individual towards their weekly nursing home care cost depends on their income and the value of their assets.

et al. (2020) contend that the FDS is a source of uncertainty for farmers. The timing of farm asset transfer is of utmost importance to the conditions of this scheme, therefore, if a farmer wishes for farm assets (including the farm household) to be excluded in the financial assessment to qualify for healthcare support under the FDS, it must be transferred during the farmers lifetime (not on death) and at least five years before a farmer enters the FDS. Farmer 1 emphasised:

> *"I need to find out when I should transfer the farm so I can protect it against the fair deal scheme."*

Another financial concern noted by farmers was in respect to the financial vulnerability of their farm enterprise. Many of the farmers interviewed believed that farming is unattractive for potential farm successors (new entrants) from a financial perspective. For example, Farmer 6, described farming as:

> *"Farming appears to be a hobby to keep the older generation happy, there is no money in it."*

Another farmer, Farmer 18, when referring to the poor profitability from farming stated in jest:

> *"Traditionally farmers gave the land to their favourite child, now they give it to their least favourite!"*

Twenty of the farmers interviewed engaged in off-farm employment and farmed on a part-time basis. Consequently, in many instances their children (potential successors) did not work on the farm and engaged in full-time off-farm employment. This engagement in full-time off-farm employment is considered more financially rewarding to most potential successors and hence they are often not actively engaged in the operation of the family farm. The prominence of off-farm employment in these scenarios may be explained in the context of results acquired by Cavicchiolo et al. (2018), as their research on Italian farms found that efficient and larger farms are more likely to attract a successor. In addition, beef farms in the West of Ireland tend to have lower family farm incomes when compared to other farm systems according to Dillon et al. (2023). This has significant consequences for the development and implementation of succession plans resulting in many farmers working past retirement and delaying the transfer of farms to the next generation. This reality of the lack of financial viability of farm enterprises poses a major barrier to farm succession.

Farm partnerships have been widely acknowledged as a potential solution to generational renewal in the agricultural industry, for example, Cush et al. (2018) highlight that partnerships can positively impact successor identity and female participation in farming. In addition, farm partnerships can facilitate new entrants (potential farm successor) and act as an exit mechanism for older/retiring farmers to scale back their involvement in farming (Shin et al., 2023). Farmers in this study were asked if they had considered the legal structure of a farm partnership as part of their farm succession plan. Approximately half of the farmers interviewed were open to exploring the possibility of entering a farm partnership, however, there appeared to be a lack of knowledge on the practical implications of entering them, particularly regarding the financial implications. For example, some farmers were concerned about how joining a partnership would affect their entitlement to farm support payments, while others were anxious to know about various taxation reliefs and/or financial incentives available to enter a partnership structure. However, in the context of beef farming, the results attained by Leonard et al. (2017b) note the inability of an average beef farm to provide sufficient income for two generations at once.

4.3. Exploring the perception versus reality of the barriers to farm succession

The *successor identification concerns* and the *financial and legal concerns* emerging from the analysis of the data collected in phase 1 were discussed with farmers, by the OG experts, during the consultation meeting in phase 2 of the data collection process. Analysis of this data allows us to observe that, while many of the issues identified cause genuine concern for farmers, overcoming many of these may not be as difficult as some farmers may imagine, and hence a distinction between what constitutes *real* concerns versus what constitutes *perceived* concerns emerges.

When the *financial and legal concerns* identified in the farmer interviews were explored during the consultation meetings with farmers, by the accountant and the solicitor members of the OG respectively, some interesting findings emerged. It was surprising to discover that most farmers had never discussed the financial and legal implications of the transfer of farm assets as part of a farm succession process with their accountant or solicitor previously. Regarding the financial and tax implications only three of the 30 case farmers had previously discussed the financial implications of transferring their farm assets as part of a farm succession plan with their accountant, even though they meet their accountant several times annually to keep their financial affairs and taxation obligations up to date. Similarly, in respect to the legal concerns regarding the transfer of farm assets only seven of the 30 farmers acknowledged that they discussed such matters with their solicitor previously. This low level of engagement of farmers with either their accountant or solicitor in the farm succession process is quite stark, considering that half of the farmers participating outlined that they had a succession plan in place. The findings attained by Earls and Hall (2018) and Falknier et al. (2017) may provide some explanation for this as they cite high costs and a lack of specialised supports as barriers to engagement with professionals.

As outlined in Section 4.2.2 many of the financial and legal concerns associated with the farm succession process are inter-related as the transfer of farm assets has both financial and legal ramifications. In respect to the financial concerns, much of the concern revolves around the potential taxation liabilities for both the farmer and/or the farm successor on the transfer of farm assets. Despite many farmers having concerns in this respect, it transpired that when the accountant reviewed the individual circumstances (for example, the value of farm assets) of each farmer, in the majority of cases a farm succession plan could be structured in a manner that taxation reliefs (in the Irish context a taxation relief called Agricultural Relief) could be availed of that would minimise (or quite often eliminate) potential taxation liabilities. In terms of legal concerns, many revolve around the timing of farm asset transfers, for example a lifetime transfer versus a transfer on death. The timing of such transfer options (lifetime or death) can also have a significant financial impact and result in varying taxation liabilities. Therefore, in some instances, farmers were advised by the accountant and/or solicitor to make amendments to their succession plan and to structure them in a manner that would minimise taxation liabilities. Regarding concerns that could be remedied with the help of a professional (perceived), these findings build on those of Leonard et al. (2020) and can be interpreted in the same context i.e. beef farmers are less likely to interact with professionals and therefore have a higher perceived risk perception surrounding farm succession and inheritance.

Focusing on the successor identification concerns outlined in Section 4.2.1, the evidence in this study suggests that they may not be easily overcome due to the personal and individual nature of the circumstances surrounding each farmer/farm household. For example, concerns about not having a potential successor, or who the right successor may should be, involve circumstances which are unique to each individual farmer. While farmers can discuss alternative options to overcome their successor identification concerns with a professional, it may not result in such a concern being overcome. In this study the 15 farmers who did not have a succession plan in place had a discussion with the agricultural consultant member of the OG to develop a plan and ultimately identify a successor. While some farmers were enabled to identify a successor in these discussions, many of the farmers found it quite difficult to do so. This demonstrates that successor identification concerns quite often

reflect the reality of the situation that some farmers face and represent a significant barrier to the succession process. Research to date reinforces the findings here, with Cavicchioli et al. (2018) referring to factors such farm size impacting successor identification, and Beecher et al. (2022) highlighting the negative perceptions of farming as a career among adolescents.

The evidence gathered in this study demonstrates that many of the financial and legal concerns that farmers had prior to meeting a professional advisor were *perceived concerns* that did not reflect the reality of the circumstances that existed surrounding the financial and legal implications of the transfer of their farm assets. These perceived concerns manifest due to a lack of knowledge pertaining to the transfer for farm assets. Farmers should not be expected to have this knowledge, however by seeking the advice of professionals (accountants and solicitors) who have expert knowledge in this regard, such *perceived concerns* can be overcome. If these perceived barriers are overcome, it means that farmers can focus on addressing some of the *real concerns* that exist for them surrounding the farm succession process. The real concerns that remain relate to the identification of a successor. Fig. 1 presents what we have labelled as a "perception versus reality framework" to illuminate our findings.

4.4. Engagement with professional advisors leading to a policy framework solution

In an end of project survey, participating farmers were asked to outline if they were happy that they participated in the project and if it helped them to develop a more comprehensive succession plan, compared to what they had in place at the outset. Overwhelmingly, all farmers highlighted that they were glad that they took part in the project and over half of them acknowledged that their participation assisted them to develop a more comprehensive succession plan. Furthermore, when farmers were asked to identify the main benefits of participating in the project, many outlined how it provided them with an ideal opportunity to ask questions and gather information on issues that concerned them in the farm succession process from experts in the OG. Not only did it provide them with the opportunity to discuss it with experts, but it assisted them to start the farm succession conversation within their farm household, an opportunity which they felt never presented previously.

As highlighted in Section 4.2 many barriers and areas for concern existed for farmers regarding farm succession. Consequently, farmers were asked if the project helped to alleviate some of those concerns and a very positive response was recorded as most farmers acknowledged that their participation in the project helped. When probed as to how the project helped in this respect, many farmers emphasised how discussing the issues on farm succession, in the consultation meetings with the respective OG members, provided them with detailed information and assisted them to gain clarity on issues, particularly regarding the legal and financial/taxation aspects of farm transfers.

The feedback provided by participating farmers about their experience of participating in this EIP project demonstrates the potential of policy development in this area to have a significant positive impact on assisting farmers to develop a comprehensive succession plan. In our concluding thoughts (Section 5.1) a policy framework is discussed.

5. Concluding thoughts and policy recommendation

The extent of farm succession planning undertaken by the farmers interviewed in this study suggests that farm succession is an issue that many farmers have not adequately planned for and is not widely discussed among family members or with professional advisors. This aversion to planning corroborates the findings of prior studies (Leach, 2012; Downey et al., 2017; Conway et al., 2017; Suess-Reyes and Fuetsch, 2016), while the lack of communication among family members on the topic of farm discussions resonates with the findings of Goeller (2011). These issues highlight how significant improvement is required in developing succession plans to ensure the sustainability of farm enterprises.

This study set out to gain a more comprehensive understanding of the concerns and barriers surrounding farm succession. Literature to date documents some of the main barriers to farm succession including a reluctance for farmers to step-a-side and pass the farm to the next generation (Conway et al., 2017; Leonard et al., 2017a). Reflecting on this dominant theme in the literature and comparing it with findings emerging from this study, a different narrative emerges. This nuance provides a valuable contribution to the literature and develops knowledge on the concerns and barriers associated with the farm succession process. While the concerns and barriers highlighted represent those experienced by beef farmers in Ireland, they may represent similar concerns and barriers experienced by farmers operating within other

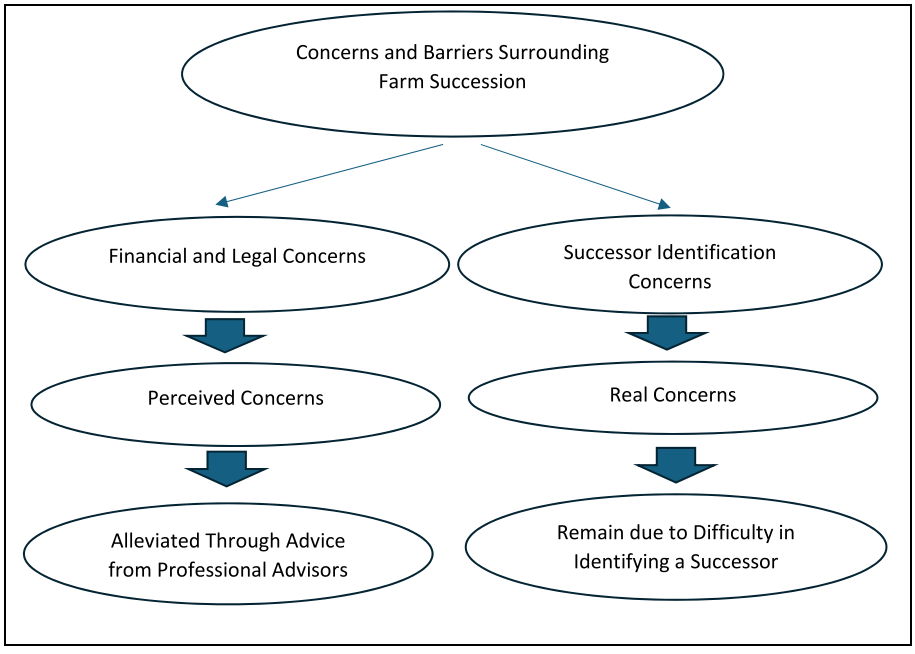

Fig. 1. Perception versus reality framework.

farm systems and/or within other countries.

In this study, it is apparent that quite often farmers are willing to step-a-side and pass the farm to the next generation, however, the farm succession process causes a significant amount of stress and concern, resulting in a barrier to developing a succession plan. These areas of concern have been labelled under two main themes: *successor identification concerns* and *financial and legal concerns.* Through participation in consultation meetings with OG experts it was found that many of these sources of concern can be alleviated. While *successor identification concerns* can be difficult to overcome, the evidence gathered suggests that many of the *financial and legal concerns* that farmers have regarding the farm succession process can be alleviated through seeking advice from professional advisors. In this context, financial and legal concerns are labelled as *perceived concerns*, while other concerns surrounding successor identification concerns represent the *reality* of the primary concern source for many farmers in the farm succession process.

Notwithstanding our argument that many financial and legal concerns could be alleviated through farmers seeking advice from professional advisors (accountants and solicitors) the findings of this project have important implications for practice. In our findings we report that prior to the farmers participating in this study they had a very low level of engagement with accountants and solicitors to develop farm succession plans, despite meeting these professional advisors to discuss other farm business related matters on a regular basis (sometimes on multiple occasions annually). In this context we argue that accountants and solicitors who provide professional advisory services to farmers need to be made aware of the importance of ensuring that farmers develop a succession plan and in doing so ensure that they comprehensively consider the financial and legal implications of such plans to alleviate any concerns that they may have. Furthermore, professional advisory service providers may need specific training and support to develop the skills required to enable them to assist their farmer clients in developing a succession plan. This recommendation chimes with those of Santhanam-Martin et al. (2019) and Russell et al. (2020). Therefore, we argue that professional bodies charged with providing education and training programmes to accountants and solicitors need to ensure that their members, who provide advisory services to the farming community, have resources made available to them to develop such skills.

In summary, this study provides a valuable contribution to the literature and to practice. Firstly, it develops the depth of academic literature on the topic of farm succession and generational renewal. These issues pose significant challenges for the sustainability of the agricultural industry internationally, therefore studies on these issues are important in developing a deeper understanding of the farm succession process and provide a valuable contribution to the literature. Secondly, from a managerial perspective, it creates a deeper awareness of the barriers to farm succession for farm managers and farm advisors. This increased awareness and in particular the labelling of the some of the concerns surrounding farm succession as "*perceived concerns*", which could be overcome by meaningful engagement by farmers with professional advisory sources, may contribute to an increased engagement by farmers with advisory services to develop a succession plan for their farm.

5.1. Developing policy

Reflecting on the findings from this study, a key recommendation for policy development emerges, representing a significant contribution. In most developed countries, various agricultural policies provide financial support to help farmers cover the costs of different initiatives. However, in many countries, no financial support exists specifically for farm succession. In countries facing the challenge of generational renewal, policy initiatives could be developed to include financial packages that help farmers cover the costs of succession planning. For instance, this project could serve as an international best-practice template, where farmers receive financial assistance for professional advisory services (such as those provided by agricultural consultants, accountants, and solicitors) related to farm succession. A targeted grant support scheme could be established to offer farmers aid, potentially covering 50% of the advisory costs, contingent on meeting specific conditions.

Although such a policy recommendation may represent a significant investment by governments, such an initiative has the potential to deliver significant long-term benefits by contributing positively to the sustainability of agriculture. Furthermore, in comparison to some short-term agricultural support initiatives (for example, in Ireland in 2022/23 a budget of €53 million was set aside for a short-term Fodder Support Scheme), the long-term benefits of an initiative on farm succession would deliver significant value for money by improving the sustainability of farm enterprises through generational renewal.

In fact, since the completion of the EIP project from which the findings of this study emerge, in Ireland a *Succession Planning Advice* Grant *(SPAG)* has been developed and launched by the Department of Agriculture, Food and the Marine. The SPAG is a scheme specifically aimed at encouraging best practice in intergenerational land transfer to address significant generational imbalances in farming. The grant is aimed to encourage and support farmers to seek succession planning advice by contributing up to 50% of vouched legal, accounting, and advisory costs, subject to a maximum payment of €1500. Contemplating the findings emerging from this study regarding how many of the concerns that farmers experience regarding the farm succession process can be alleviated through engagement with professional advisors (for example agricultural consultants, accountants, and solicitors), we argue that Ireland's SPAG initiative offers a framework of best practice for other countries experiencing a generational renewal challenge, to adopt when developing policy in this area. Given that Valliant et al. (2019) maintain that financial incentives can act as a catalyst to encourage farm succession and inheritance planning, such a policy development could deliver positive results.

5.2. Study limitations and future research

This study is not without its limitations. It was not possible to randomly select farmers for interview as farmers who were at or close to the age of retirement were required to fulfil the research objectives (Guest et al., 2006). The farmers that participated in this study were from the West of Ireland and all engaged in the same farm system (beef farming). Therefore, the experience of the participating farmers regarding the farm succession process may not be reflective of the experiences of farmers in other locations (both within Ireland or internationally) or those who operate other farm systems (for example, dairy or tillage). Despite these limitations, we believe that this study makes an important contribution, and it is hoped it will act as a catalyst for future studies which will further assist in developing an understanding of farm succession. Future research could compare the findings of this study with the farm succession experience of farmers from other countries and/or operating other farm systems. Future studies could also conduct a cross-country comparison of policy initiatives aimed at increasing farmer participation in succession planning and include the example of the SPAG initiative implemented in the Irish case.

CRediT authorship contribution statement

Michael T. Hayden: Writing – review & editing, Writing – original draft, Methodology, Investigation, Funding acquisition, Formal analysis, Data curation, Conceptualization. **Brian Leonard:** Writing – review & editing, Writing – original draft, Conceptualization.

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Declaration of competing interest

None.

Data availability

The data that has been used is confidential.

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