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AGRICULTURE GUIDE • FALL 2026

Programs Designed to Support Nebraska Farmers

Learn more about the Nebraska Department of Agriculture's NextGen Beginning Farmer Tax Credit and Ag Mediation Programs

Starting out in any industry comes with challenges, and agriculture is no exception. Rising input costs, limited access to equipment, land, and capital, and difficulty securing long-term leases make it especially hard for new farmers to get established. Land access remains one of the biggest barriers. At the same time, Nebraska agriculture is facing a demographic shift. The average Nebraska farmer is nearing retirement age, and many farm and ranch owners are actively looking for the next generation to take over their operations. In some cases, there is no family member interested in continuing the farm. This creates both a challenge and an opportunity. The Nebraska Department of Agriculture's NextGen Beginning Farmer Tax Credit Program was created to help address this challenge.

NextGen operates under the Beginning Farmer Tax Credit Act,

which is intended to help beginning farmers and ranchers gain access to agricultural assets while providing tax incentives to asset owners.

Under the program, agricultural asset owners can receive a refundable Nebraska income tax credit for leasing or renting land, machinery, or breeding livestock to a qualifying beginning farmer.

A beginning farmer is generally defined as an individual who has farmed or ranched for less than 10 of the last 15 years, making the program accessible to a broader range of producers, including those who may be transitioning from hired labor to ownership.

To qualify for the tax credit, the asset owner must enter into a minimum three-year lease with the beginning farmer. This longer-term lease structure provides beginning producers with greater predictability as they establish their operations. The asset owner will receive a



refundable Nebraska income tax credit equal to 10% of the cash rent received or 15% of the value of the share crop rent received each year for up to three years. Because the credit is refundable, it can be especially valuable for retired or semi-retired landowners with limited Nebraska tax liability. This is an important tax planning consideration when advising asset owners.

Relatives may participate and still qualify for the tax credit, provided the parties attend a succession planning workshop and the leased asset is included in a written succession plan.

While NextGen is designed to support new farmers and succession planning, ongoing financial and operational challenges remain a reality for many producers. The Negotiations Ag Mediation Program is available to help farmers and related parties work through financial and legal disputes.

The program is available not only to farmers and ranchers, but also to ag borrowers, creditors, and USDA program participants. Mediation is voluntary, confidential, and conducted in a neutral setting with an impartial mediator who facilitates discussion but does not impose solutions.

For producers facing legal challenges the Rural Response Hotline offers free, confidential consultations with experienced agricultural attorneys. The Hotline also provides disaster relief resources, financial guidance, and mental health support, including free counseling vouchers when needed. The Hotline can be reached at 800-464-0258.

Free clinics and workshops related to farm finances, succession planning, and legal issues are held across Nebraska each month. These sessions provide one-on-one education and practical resources for producers and landowners alike. For more information or upcoming dates, visit: negotiations.nebraska.gov or nextgen.nebraska.gov

Nebraska's Top National Rankings

1st

Beef and veal exports, 2024 – \$2,039,768,864
Commercial cattle slaughter, 2024 – 6,857,300 head
Harvested cropland acres, irrigated, 2022 – 7,857,031 acres
Great Northern bean production, 2024 – 763,000 cwt.
Cash receipts per capita, 2023 – \$15,765

2nd

All cattle and calves, Jan. 1, 2025 – 6,050,000 head
Popcorn production, 2022– 333,276,821 lbs.
Ethanol production, 2024 – 2,345,000,000 gallons
Pinto bean production, 2024 – 1,745,000 cwt.
All cattle on feed, Jan. 1, 2025 – 2,700,000 head
Commercial red meat production, 2024 - 7,978,000,000 lbs.
Proso millet production, 2024 – 3,182,000 bushels
Alfalfa hay production, 2024 – 3,483,000 tons
No-till cropland acres, 2022 – 10,101,251 acres
Bison, 2022 – 32,206 head

3rd

Cash receipts all farm commodities, 2023 – \$31,257,014,000, 6.0% of the U.S. total
Corn for grain production, 2024 – 1,802,920,000 bushels
Corn exports, 2022 – \$2,254,400,000
All hay production, 2024 – 6,135,000 tons

4th

Beef cows, Jan. 1, 2025 – 1,552,000 head
Cash receipts from all animals and products, 2023 – \$18,073,376,000, 7.2% of U.S. total
Cash receipts from all crops, 2023 – \$13,183,638,000, 4.9% of U.S. total
Total animal products exports, 2022 – \$2,413,400,000
All dry edible bean production, 2024 – 2,779,000 cwt.
Light red kidney bean production, 2023 – 35,000 cwt.
Land in farms and ranches, 2024 – 44,000,000 acres
Dry edible pea production, 2024 – 382,000 cwt.
Grain sorghum production, 2024 – 22,100,000 bushels
Sunflower production, 2024 – 28,125,000 lbs.
Cover crop acres, 2022 – 925,686 acres

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