

# Highlights

Highlights of the 2025–2026 softbound edition of *Estate Planning for Farmers and Ranchers* include:

- Thoroughly updated § 1:1 concerning agricultural economic issues and their implications for planning.
- Interspousal Property-Holding During Lifetime and Succession at Death §§ 4:10, 4:36.
- Applications of Trusts §§ 6:12, 6:17, 6:30.
- Partnerships and Limited Liability Companies § 8:24.
- Retirement Planning for Farmers and Ranchers § 13:42.
- Post-Mortem Income Tax Planning §§ 18:27 and 18:30.
- Farm-Specific Accounting and Reporting Rules §§ 23:21.50, 23:27, 23:29.
- New Appendix A: Estate Planning in 2025.