

FARM JOURNAL Legacy Project

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Dick Wittman manages a crop, cattle and timber operation in northern Idaho. He also provides seminars, workshops and private consulting services on a part-time basis to farmers, ranchers, agribusinesses and lenders. Dick received his MBA in finance from the University of Utah. He worked in the Farm Credit System for eight years. He is on the faculty of The Executive Program for Agricultural Producers (TEPAP) and the King Ranch Institute. In 2004, he released a guidebook entitled *Building Effective Farm Management Systems*, which provides a toolkit for commercial-size family farm businesses to define their ultimate vision and put in place a professional management and transition process that will lead to that goal. Dick is a founding member, director and past president of the Pacific Northwest Direct Seed Association and has been an active leader and director on several industry, community and financial institution boards. He is a past president and member of the board of the Farm Financial Standards Council and serves on the national Ag Carbon Markets Working Group, which provides policy development leadership on climate change legislation impacting agriculture.



Shannon Ferrell is an associate professor in Oklahoma State University's department of agricultural economics, where he specializes in agricultural law. He grew up on a cattle and wheat operation in western Oklahoma and obtained his bachelor's and master's degrees in agricultural economics from OSU before obtaining his Juris Doctorate from the Oklahoma City University School of Law with endorsements in estate planning and business and financial services law. Shannon spent a number of years in private practice, focusing on agricultural, environmental, energy and corporate law, before joining OSU in the summer of 2007. As a member of the department of agricultural economics, Shannon holds an extension and teaching appointment. Since joining Oklahoma State University, he has provided nearly 300 extension seminars and workshops with a cumulative audience in excess of nearly 18,000 while authoring over fifty extension publications. His extension activities encompass all areas of agricultural law, and he also teaches the agricultural law courses at both Oklahoma State University and the University of Oklahoma College of Law.



Randy Netek is a principal with CliftonLarsonAllen in Dallas, Texas. He graduated magna cum laude from the University of North Texas with both a Bachelor of Science in accounting and a Master of Science in tax. Randy began his accounting career in 1993 as a tax associate in the Dallas office of Grant Thornton LLP, an international public accounting firm. He received his license as a Certified Public Accountant in 1995 and joined Middleton, Burns & Davis, PC, a Dallas CPA firm, in 1997 and served as head of the tax department for 14 years. Randy joined CliftonLarsonAllen in 2011 as a principal. His practice is primarily focused on serving family-owned, closely-held and entrepreneurial businesses, as well as individuals and families of wealth. Randy is the leader of the CLA Dallas office's agribusiness industry group, and he oversees a wide range of accounting and tax services to clients in many different industries.



Brandt Self is a manager in the Dallas, Texas office of CliftonLarsonAllen and serves all types of for-profit entities and individuals. Brandt's experience includes federal and state tax compliance for consolidated corporate groups, S corporations, partnerships, fiduciaries and high net worth individuals. He is also responsible for tax research, planning, compliance and responding to IRS and state notices for all types of entities. Brandt's technical expertise includes agribusiness, as well as manufacturing and distribution.