

HOW TO FUTURE-PROOF AN ARABLE FAMILY FARM?

The integration of Dutch arable family farms
into horizontal collaboration

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Management summary

The objective of this research is to explain how a Dutch arable family farm integrates into horizontal collaboration. To this end, the collaboration process and the drivers and barriers of this process have been described. Furthermore, it has been investigated what the horizontal collaboration entity looks like by looking at the internal governance and legal structure of the collaboration entity.

To achieve this objective, literature review was first used. Literature review was conducted to find available information from the literature and build a conceptual framework. Results of the literature review were used as input for the interview guide. This interview guide was used for 12 respondents: Six collaboration entities, three single family farms and three business advisors and three of these respondents had experience with an withdrawing partner. Each interview covered the following sections: Intensity and form of collaboration; setting up the collaboration entity; barriers and drivers to collaborate and internal governance of the collaboration entity. The results from these semi-structured interviews and desk research answered the research questions.

The collaboration process (SRQ 4) has six steps:

- Strategic thinking: An entrepreneur thinks about the future of his own business and whether collaborating is suitable for him and his business.
- Sharing ambitions: The entrepreneur wants to collaborate and looks for a partner. They start the conversation and share their ambitions and ideas of collaboration.
- Negotiating and agreeing: There is a concrete discussion about what the organisation should look like and important elements in the organisation are discussed.
- Setting up the collaboration: The agreements made are put on paper and the formalities relating to contracts are completed.
- Operations: The operations of the collaboration entity start, together the family farmers carry out the business activities based on their agreements.
- Evaluation: The entrepreneurs evaluate strategic, tactical and operational operations during working hours or during official moments.

The drivers and barriers (SRQ 2) are explained in table 1.

Table 1: Drivers and barriers & solutions

Drivers	Barriers	Solution for barriers
Better results through economies of scale	Laws and regulations	Use of third party; accounting firm or consultant
Better negotiating position in the market	Differences in vision and aspiration	Think and communicate about your collaboration objectives and ideas and write agreements down.
Better decision-making through more knowledge and information	Differences in input in collaboration entity	Use of third party; accounting firm or consultant to assist
Specialization in functions	Problems with trust and personal relationships	Less intensive collaboration to start off and get to know each other
Farm stays preserved in the family	Farmers are reluctant to lose autonomy	Agreements on paper about decision-making and being responsible of certain sub-areas
Less dependent on one entrepreneur	Farmers are reluctant to lose their autonomy	Agreements on paper about decision-making and being responsible of certain sub-areas
Availability skilled personnel	Lack of communication	Follow a collaboration establishment manual, plan evaluation meetings with agenda and minutes

The horizontal form of collaboration (SRQ 1) that is most suitable for intensive collaboration is the full integration of the operations. The legal structure often used in this collaboration entity is the general partnership or partnership. The choice is based on considerations of control and responsibilities; liabilities; taxes, income and assets and the transfer of the organisation and participation of third parties.

When determining **the internal governance (SRQ 3)** of a collaboration entity, the following elements should be discussed and ideally described in a contract: intention of collaboration; contribution with inputs to collaboration; profit sharing; decision-making; termination of collaboration entity; liability in collaboration; terms and agreement; and action points. The difference between a family farm in a collaboration entity and a single-family farm are shared ownership of machinery and investments, joint management decisions, day-to-day activities where an entrepreneur does not necessarily need to be present, and transferring control of the farm depends on the notice period of the collaboration entity.

Foreword

Dear reader,

You are reading the research report: How to future-proof an arable family farm? This report presents the research on what the process of a family farm becoming part of a farming collaboration entity looks like. This thesis was conducted by Niels Versluijs and took place between August 2022 and February 2023. This thesis was part of the Management, Economics and Consumer studies programme with specialisation Business Management and Organisation.

I would like to use the foreword to thank my supervisor from Wageningen University Prof. Bijman and second examiner Prof. Wubben who assisted me with feedback and advice. I would also like to thank all interview respondents for their participation and pleasant conversations.

Niels Versluijs

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1. Introduction

In sections 1.1 – 1.2, the topic of this thesis is explained. The background narrows down to the knowledge gap and is followed by the problem statement. In section 1.3 – 1.5, the objectives of this thesis, the research questions and the key concepts and definitions are explained.

1.1 Background of integrating Dutch Family farms into horizontal collaboration

The Dutch arable sector is under a lot of pressure and the number of farms in the Netherlands is falling, between 2000 and 2021 the total of arable farms decreased with 46.7% (CBS, 2022). According to Centraal Bureau Statistiek (2017), this is mainly due to reduced future prospects for farmers because of for example changing legislation. The remaining farms also struggle with the level of investment, which has declined over the years (Peerlings & Dries, 2020). This means that farmers have difficulties with financing the growth of their business and in innovation opportunities (Hiddink, 2022). This is a problem because farmers will have to keep innovating in order to expand their business and remain competitive in the market (Soriano, 2018).

Scientific literature explains that collaboration can be the solution for the problem of difficulties with growth of agricultural enterprises, since it can lead to economic, business and social benefits at strategic, tactical and operational levels within organisations (Faulkner, 1995; Todeva & Knoke, 2005). Professional research by Baltussen et al. (2018) focused on collaboration in the Dutch agricultural sector, shows that 79.4% of the responding agricultural entrepreneurs in their survey already collaborate with other agricultural entrepreneurs. They further show that the arable sector is the most collaborative, leaving behind for example cattle and fruit farming. More specific, Dutch collaborating family farms have shown that an intensive form of horizontal collaboration where main operations are shared, leads to desired effects as business growth and future viability for these farms (Noordam, 2016; Velthuysen, 2017).

Professional literature of Smit et al. (2008) and Weerkamp (2012) show that Dutch family farming businesses experience difficulties in the process of integration into horizontal collaboration. In doing so, they encounter changes in internal governance like the process and structures of decision-making within the company. A lot of research has already been done on collaborations in farming, yet little research has been done on the integration of family farms

into horizontal arable collaborations. Therefore, this thesis will explore on integration of family farms into horizontal collaborations. The objective is to find out what the process of integrating a family business into an intensive horizontal collaboration form looks like and what steps need to be taken to do so.

1.2 Problem Statement

Due to stricter legislation and scaling up of farms, the Dutch agricultural sector is under pressure. A lot of family farms do not see a future in their organisation because they cannot grow because of financial reasons (Hiddink, 2022). Horizontal collaboration could be an opportunity for family farms to grow and stay viable in the long-term (Backus et al., 2009), like other family farms in the Netherlands have (Noordam, 2016). However, there is limited information available on the process how to integrate into a horizontal arable collaboration entity for family farms in the Netherlands. Case studies investigated by Wolf (2010) and Smit et al. (2009) proved that it takes too much time and entrepreneurs of family farms are reluctant to become part of collaborations. A comprehensive understanding of the process of integration into a collaboration entity could help these farmers and decrease the time spend on this process.

1.3 Research Objectives

At the end of this research, different forms of collaboration are explained with their advantages and disadvantages. The drivers and barriers for a family farm to become part of a horizontal collaboration entity are explained and the internal governance differences between the single family farm and family farms in a collaboration entity are clear. The complete collaboration process with different steps and potential decisions are written down in a flowchart. The final report will enable family farmers to get a comprehensive understanding of the process of collaboration. This makes it more efficient for an agricultural entrepreneur to examine whether horizontal collaboration is suitable for him/her and to understand how to initiate the process from the idea to the integration into the collaboration entity.

1.4 Research questions

In the following section, the central research question and the sub research questions are formulated. Furthermore, the targets of the sub research question and demarcation of the research are stated.

1.4.1 Central research question

The central research question is: *‘How to integrate Dutch arable family farms into horizontal collaborations?’*

1.4.2 Sub research questions

Based on the central research question above, the following sub research questions arise:

- (1) What horizontal forms of collaboration can be used among Dutch arable farmers?
- (2) What are the drivers and barriers for a family farm to become part of horizontal collaboration?
- (3) What are internal governance differences between a family farm and a family farm that is part of horizontal collaboration?
- (4) What steps need to be taken to integrate a family farm into horizontal collaboration?

1.4.3 Demarcation

The research should be well demarcated, so that the research does not run endlessly, and it is clear to all parties what is being researched. Demarcation involves several factors and is explained below.

The research is specifically aimed at family farms in the arable sector and horizontal collaboration in the Netherlands, so the livestock sector is not considered. The researcher's starting environment is Zeeland in the Netherlands. Zeeland's soil type is suitable for arable farming, which is why there are few livestock farms (Leenders, 1994). So, it is interesting to conduct research on collaboration between family farms in arable farming. Collaborations entities are explored from a certain intensity in collaborating; main operations must be shared between the family farms.

1.5 Key concepts and definitions

This chapter presents the main definitions of this research. How these terms are explained here is the definition that will be used by the research. The main concepts are horizontal collaboration, family farm, integration and internal governance.

Horizontal collaboration

According to Björnfot Anders (2011), horizontal collaboration is the pooling of similar activities and merging between two businesses (can be noncompetitors or semi/direct competitors) for mutual benefits.

Family farm

The definition of a family farm that is used during this research consists of the following four elements: the family has ownership of the farm's assets (Kritzinger & Vorster, 1997); the family has the power to make management decisions and perform entrepreneurial roles within the farm (Gasson et al., 1988); the family is directly involved in daily work (Errington & Gasson, 1994); and control of the farm is passed between family generations (Gasson et al., 1988). A broader discussion about the definition, can be found in section 2.4.3.

Collaboration entity

The definition of the collaboration entity is similar to the explanation of Todeva & Knoke (2005) for joint venture: Two or more businesses form a legally binding entity that is held jointly and has a specific function for its parents but goes further than marketing or research and development. Backus et al. (2009) show that collaboration entities in the agricultural sector are legal forms between multiple family farms. Here, two or more family farms contribute labour, land and capital and carry out business activities together to share output and capital.

Horizontal integration

Horizontal integration is the incorporation of several companies, involved in a similar production and sharing resources at that level, into a single operating company (Mbang Janvier-James, 2012).

Internal governance

The definition stated by Bijman et al. (2014): Internal governance refers to the structures and processes of decision-making within organizations. Besides determining who has decision-rights and who has the right to monitor and control the decision-makers, the internal governance structure also implies the allocation of residual claim rights to the income generated by the organization.

Drivers and barriers

It is necessary to define the terms drivers and barriers due to their significance and frequent use. The terms drivers and barriers have several definitions and synonyms, so it is important to clarify the definition for the terms that are actually being used. Drivers are factors that have a positive impact in a process. Synonyms for drivers can be motives, driving forces, enablers, potentials, chances and positive factors. Barriers are generally factors that have a negative influence. Synonyms for barriers that can be used are constraints, obstacles, threats, challenges, risks, limitations, restraining forces and negative factors. In this study, for the sake of clarity, these synonyms will be written down as drivers and barriers, as these terms are commonly used in business and literature.

1.6 Structure of the report

This report is structured as follows; chapter 1 presents the introduction to the study. Chapter 2 describes the literature review, including important theoretical constructs. Chapter 3 describes the methods of this research and how data was collected and analysed. Chapter 4 presents the empirical part of the research, with the results of desk research and interviews. Chapter 5 presents the discussion where the literature is compared with the empirical results, and it ends with the conclusion of this research. The final chapters of this report are the bibliography and appendix.

2. Literature study

The literature study is divided into six sections: Introduction, drivers of collaboration, defining collaboration, characteristics of the family business and process of collaboration. In section 2.6 the conclusion per literature study part is given.

2.1 Introduction

The purpose of the literature review is to look at what the process of integration of family businesses becoming part of a collaboration looks like according to the literature. What does the literature know about the possible forms of collaboration and legal structures involved? What drivers and barriers emerge from the literature that make an arable family farm willing to or be unable to become part of a collaboration entity? What does the internal governance of the desired collaboration entity look like, what elements should be considered and what is the difference with a family farm that is not collaborating? So, four main concepts surrounding collaboration in the arable farming sector based on the research questions, have been researched. These are: what are the forms and legal structures of collaboration, what are the drivers and barriers in collaborating, what are differences in internal governance between a collaborating family farm and a single family farm and how does the collaboration process look like. The literature and relevant information found is presented in this chapter.

The first part of this chapter will present and describe the literature review carried out to find the main horizontal arable collaboration forms and the corresponding legal structures. This part will answer specific research question 1 (SRQ 1), which reads as follows: What horizontal forms of collaboration can be used among Dutch arable farmers? This SRQ will be answered by using the most common forms and the rationale behind them according to Dutch law. At the end, what the most common forms are will be presented. The second part of this chapter shows different barriers and drivers to start collaborating. This will answer specific research question 2, which is: What are the drivers and barriers for a family farm to become part of horizontal collaboration? At the end, it lists what the main drivers and barriers are according to the literature. It then sorts out the internal governance differences between a family farm collaborating in a larger entity and a family farm working on its own. In doing so, it further explored the ways in which this can give substance to certain key decisions. This section answers SRQ 3: What are internal governance differences between a family farm and a family farm that is part of horizontal collaboration? The last section relates to the steps a family farm

needs to take to start collaborating. This involves looking at what steps are found in the general literature related to collaborating and specifically focused on the agricultural sector. This section answers SRQ 4: What steps need to be taken to integrate a family farm into horizontal collaboration? In the end, a roadmap is presented which, according to the literature, are the most important steps to collaborate in the arable sector.

2.2 Horizontal forms of collaboration in Dutch arable farming

This chapter discusses which forms of collaboration are common in Dutch arable farming, by first looking at scientific articles and then delving into Dutch arable farming. It then studies which legal structures are appropriate for joint operation in a collaboration entity.

2.2.1 Horizontal forms of collaboration

Todeva & Knoke (2005) explain 13 basic forms of collaboration. Different alliance structures correspond to various collaboration forms used by entrepreneurs to manage their reliance on the alliance and its other members. The list of strategic alliance types includes various legal structures that provide businesses control over how resources are allocated and how partners are compensated. Hierarchical relationship is the most intensive form in collaboration and the greatest form of integration. At the bottom of the list there are pure transactional collaborations with no obligations attached. In between are eleven strategic alliance forms or hybrids representing different degrees of market interaction and bureaucratic integration. The definitions of the four most intensive forms are explained in table 2. The whole table with forms that are less intensive can be found in Appendix I.

Table 2: 4 most intensive forms of collaboration

(1) Hierarchical relationships	Through an acquisition or merger, one company gains complete control of another's assets and uses the ownership rights system to coordinate operations.
(2) Joint ventures	Two or more businesses form a legally binding entity that is held jointly and has a specific function for its parents, such as marketing or research and development.
(3) Equity investments	A firm's direct stock acquisition of shares in another firm results in a majority or minority equity stake by that firm.
(4) Cooperatives	Associations of small businesses that pool, organize, and manage their joint resources.

Source: (Todeva & Knoke, 2005)

The joint venture described by Todeva & Knoke (2005) is commonly used in the arable sector in several countries, for example North America and Britain (Cush et al., 2018; Ingram & Kirwan, 2011; Pindado et al., 2018). According to Vrolijk et al. (2007) there are 3 different forms of collaboration in the Netherlands between arable farms regarding production without integration. These are contract work, exchange of labour and machinery and land rental/land exchange. Backus et al. (2009) names these too and adds the forms collective ownership of machinery to Vrolijk et al. (2007) and refers to the presence in the Netherlands of the form joint ventures, named by Todeva & Knoke (2005). Backus et al. (2009) explains this form with the processing and exploitation of a farm entity.

2.2.2 Legal structures

Five legal entities are possible when setting up a separate entity for a collaboration entity. Prior to the collaboration, it must be determined what will be contributed by different partners: labour, goods, goodwill or money. According to information of (Chamber of Commerce, 2023) the following legal entities are possible for a collaboration entity between family businesses with a profit motive. These five legal entities are the partnership; general partnership; limited partnership; limited liability company; and a cooperative association. The possible legal entities (with their Dutch translation) are explained below and an explanation of their usability for arable collaborations is shown. Appendix III contains a summary comparing legal forms, prepared by the Chamber of Commerce.

Limited liability company (Dutch: Besloten vennootschap)

The limited liability company is an incorporated legal form, where the share capital is divided, registered and not freely transferable. Liability is limited, and shareholders are not privately liable for debts (Chamber of Commerce, 2023). It is not a very common legal form in arable farming. You are more likely to come across it in very capital-intensive non-land holdings, so rather in livestock or horticulture. A limited liability company is often set up because it is fiscally advantageous. Because you have to pay corporation tax, you are not personally liable, and the organisation takes responsibility over the risks.

Limited partnership (Dutch: Commanditaire vennootschap)

The limited partnership, the CV, is encountered in agriculture as a special form of collaboration. In the limited partnership, there is the managing partner and the limited (silent) partner. The limited (silent) partner is liable up to the amount he or she has contributed (Chamber of Commerce, 2023). This can be an interesting construction if an entrepreneur, the managing partner, needs additional (possibly temporary) external financing.

Partnership (Dutch: Maatschap)

A partnership is a legal form in which 2 or more partners run a business jointly and under one name. A partner runs his own business within the partnership and is personally responsible for it. In a partnership, everyone is personally liable for a share of the debts (Chamber of Commerce, 2023). It is common for a partnership to be used within a family to take over or share a business. Within the family, tax advantages such as entrepreneurial deductions are available in this legal entity, which makes it attractive. In partnerships with external parties, you see this less because of using a common name (Backus et al., 2009).

General partnership (Dutch: Vennootschap onder firma)

The general partnership is a collaboration entity between two or more entrepreneurs who together under one name to the outside world. The general partnership is similar to a partnership, but liability is regulated differently. In a partnership, each partner is 'only' jointly and severally liable for the obligations that he or she personally enters into, whereas in a general partnership each partner can be held liable, i.e., also for the omissions of the other partners.

Cooperative (Dutch: Coöperatie)

A cooperative is a special form of association that aims to provide for the material purposes of its members. This is done by concluding agreements with its members. A cooperative may make a profit, which can be distributed to its members. A cooperative must be established by at least two members. When it is established, a deed must be drawn up. The cooperative must be registered in the trade register, and it is obliged to prepare annual accounts.

The choice of legal structure depends on the specific needs of the family farms involved. When deciding which structure is most appropriate, one should focus on factors such as business activities distribution of business risks, distribution of control over the company, distribution of profits and division of responsibility. In addition, the tax implications of each structure

should also be considered (Chamber of Commerce, 2023). The Dutch comparison between the legal entities is provided in Appendix II. It should be clear what the agricultural collaboration between the various parties will look like before choosing a juridical entity according to Backus et al. (2009). This then can be made fiscally and legally compliant. According to the brochure from (Vijn et al., 2021) that looks at the choice between legal entities for agricultural businesses, these four biggest differences should be considered when choosing a new legal form for the collaboration entity (shown in table 3).

Table 3: Choice of legal structure

<p>1: Control and responsibilities: How will day-to-day work and responsibilities be divided.</p> <ul style="list-style-type: none"> - Working with partners or associates: partnership, general partnership, limited partnership or limited liability company. - Working with financiers: as shareholders in limited partnership or as silent partners in a limited partnership.
<p>2: Liability: How is your liability covered.</p> <ul style="list-style-type: none"> - Only for your share in business: partnership or general partnership - Business shielding private assets: limited company.
<p>3: Tax and income and assets: High profits may make this more tax attractive.</p> <ul style="list-style-type: none"> - At lower annual profit: partnership or general partnership. - At high annual profit: limited liability company
<p>4: Retirement provision and transfer organisation:</p> <ul style="list-style-type: none"> - Tax advantaged to have pension within company: limited liability company - Allowing third parties to participate financially (such as non-cooperating family members: limited liability company - Collaboration and capital accumulation by successor: partnership, limited liability company, limited partnership or general partnership

Source: (Vijn et al., 2021)

2.3 Drivers and barriers of collaboration

To get a broader picture of collaboration in arable farming, the drivers for and against collaboration from the scientific and professional literature have been elaborated. These drivers are further important to identify and understand the drivers and barriers during sub-research question 3.

2.3.1 Types of drivers

There is a lot of scientific literature and professional literature available regarding drivers for collaboration between companies. However, a comment on the drivers for collaboration is made by Child et al. (2005): Information about the potential drivers can only be checked for

reliability when the alliance is in operation. That would be the only way to check if a driver appears in multiple forms of collaboration in multiple industries and countries.

According to Todeva and Knoke (2005) drivers to engage in strategic alliances can be grouped into four categories of drivers: organisational, economic, strategic and political drivers (can be found in table 4). Tallman & Shenkar (1994) add other drivers to this categorization, which also can be found in table 4: Social, psychological and emotional drivers.

Table 4: Categorisation of drivers

Organisational drivers – Learning/competence building
Organizational learning through transferring tacit knowledge, by teams working together (Kogut, 1988). Learning and internationalizing tacit, collective and embedded skills (Bijman, 2004; Tsang, 1999); Enhancing business performance through innovation (van Wagenberg, 2001); Developing and expanding supply links to adapt changes in the environment (Faulkner, 1995; Nelson, 1995); Leventon et al. (2017) and Prager (2015) agree on this and appoint sustainability in specific.
Economic drivers – Market- Cost- & Risk related
<i>Market- Cost- & Risk related:</i> Market exploration, resource sharing and pooling, risk reduction and risk diversification (Child et al., 2019; Dijk & Klep, 2005; Lenway et al., 1988), achieving economies of scale (Kogut, 1988; Lenway et al., 1988; Todeva & Knoke, 2005). Improvement of bargaining power (Bijman, 2004; Webster, 1999); In forming strategic alliances, the transaction-cost theory is mentioned by Hill (1990). Total transaction costs which are relatively high at sole organisations, can decrease through collaboration. However, Ring and van de Ven (1994) note that this theory only deals with efficiency, but equity or fairness is not taken into consideration. The transaction costs that are not directly seen in the price will decrease by alliances; improved position in obtaining equity from financial institutions (Dijk & Klep, 2005).
Strategic drivers - Competition Shaping / pre-emption / Product & Technology related
Achieving vertical integration, with the advantages of linking the complementary contributions of partners in the value chain (Lenway et al., 1988), to improve the competitive position in the market (Kogut, 1988); access to new technology and converging technology (Lenway et al., 1988); cooperating with potential rivals or pre-empting competitors (Lenway et al., 1988; Todeva & Knoke, 2005).
Political drivers - Market development
Developing technical standards for the market, by for example collaborating to increase the speed of products to the market (Lei & Slocum, 1991); overcoming legal barriers (Lenway et al., 1988).
Social, psychological and emotional drivers (Tallman & Shenkar 1994)
Tallman and Shenkar (1994) define the relationship built between the partners in a successful relationship as more important than organisational and economic perspectives raised by among others Todeva & Knoke (2005). Working together also brings social, psychological and emotional drivers.

Source: Own compilation

2.3.2 Professional view on drivers

Baltussen et al. (2018) conducted a study on behalf of the Dutch Ministry of Agriculture, Nature and Food Quality. A survey was filled in by 598 Dutch farmers. Approximately 80% collaborate with other organisations. The main drivers for farmers to collaborate (in sequence from important to less important) are (1) Sales security (2) Better access to the market (3) Access to knowledge and information (4) Higher selling prices due to better/sustainable/innovative product (5) More stable prices (6) Higher selling prices due to higher volume (7) Lower purchase prices due to economies of scale (8) Lower product costs (9) Lower transaction costs (10) Better access to subsidy schemes. Smit et al. (2009) and Wolf et al. (2009) name the economic drivers as more important than business drivers. They agree on the presence of the drivers but shows on the other hand that social drivers are important as well. Smit et al. (2009) write that through collaboration, responsibility is shared, and this reduces the pressure on farmers. Furthermore, because of collaboration, there are more opportunities in the Dutch agricultural sector to still be involved in a farming enterprise without having to do all the work by themselves. By participating in collaboration, it is possible to keep the farm in the family and possibly wait for a suitable successor. Wolf et al. (2009) adds other social drivers that made an impact in his case study. These were increasing free time through collaboration, job satisfaction through specialisation and dealing with a larger social network.

2.3.3 Barriers for collaboration

Hummell et al. (2022) identify three levels of barriers to organisational collaboration. These are at macro-level, meso-level and micro-level. These are economic concepts that come into play at increasingly lower levels. Macro- or contextual level consists of "global forces", for example economic development, demographics, politics, technological developments, ecological developments and social developments. Meso- or transaction level consists of "market forces", think suppliers, supply and demand, distributors, competitors and strategic partnerships. Micro- or organisational level includes forces related to the company's internal environment. These include mission, vision and strategy, resources and processes and products and services. (Dopfer et al., 2004). An overview of these barriers is shown in table 5. There are also barriers from the professional literature where farmers have been interviewed or the process of collaboration has been followed.

Table 5: Barriers for collaboration

Barriers on macro-level - Explicit structural and policy instruments
<ul style="list-style-type: none"> - Hinder of policy instruments and institutional arrangements - Costs and obtaining equity for setting-up collaborations - Market forces
Barriers on meso-level - Operational, management and resource factors at the organisational level
<ul style="list-style-type: none"> - Lack of clarity of organisational purpose and roles - Hinder of current organisational systems and processes - Difficulties with leadership and management - Inequality and power balance differences - Differences in workforce
Barriers on micro-level - Active practice and process factors
<ul style="list-style-type: none"> - Different values and principles - Unclear role division - Problems with trust and personal relationships
Additional barriers from professional literature
<ul style="list-style-type: none"> - Conservation of culture of the family farm (Weerkamp, 2012; Wolf et al., 2009) - Farmers are reluctant to lose their autonomy (Smit et al., 2009; Wolf, 2010; Wolf et al., 2009)

Sources: (Hummell et al., 2022; Smit et al., 2009; Wolf, 2010; Wolf et al., 2009)

2.3.4 Professional view on barriers

The workshop of Smit et al. (2009) shows results of Dutch agricultural entrepreneurs and advisers with their opinion about the barriers in terms of setting up a collaboration entity. The following are mentioned by entrepreneurs and advisers. What was striking, according to Smit et al. (2009), was that advisers named many more potential barriers than entrepreneurs. This may have to do with the type of entrepreneur investigating a potential collaboration and any experience of advisers regarding collaboration.

Personal problems: Lack of motivation, urgency or necessity; lack of insight into own qualities and pitfalls; lack of openness or communicative ability; fear of the unknown, lack of courage, risk-avoiding behaviour; difficulty in giving up a piece of independent action; attachment to the history of one's own company (e.g. with a view to succession) or historical contacts.

Problems regarding collaboration set-up: Lack of knowledge of how to approach collaboration set-up; spending too little time and energy on collaboration set-up, partly due to the delusion of the day.

Problems concerning partners and staff: Not being able to find the right collaboration partner; differences in thinking and expectations, lack of clarity about own objectives; problems with hierarchy and role distribution, especially the leading role, clashing characters; insufficient

separation between private and business life; not enough support from own collaboration partner or staff.

Financial, legal and administrative problems: Wanting to see results too quickly; differences in financial contributions resulting in inequality; tax problems; difficulty in finding suitable legal form; fixing production rights; administrative red tape or lack of agreements.

2.4 Internal governance

This section discusses the internal governance of family firms and of collaborations between family firms.

2.4.1 Checklist collaboration agreement

When merging family firms into one operating company, several things need to be discussed. The internal governance of the organization is based on what is written in the collaboration agreement. Based on documentation used by business advisor A to supervise the collaboration process, the brochure of (Vijn et al., 2021) and the guidelines of Rijksdienst voor Ondernemend Nederland (2023), the steps for collaboration establishment are formed: 1. Intention of the collaboration; 2. contribution to the collaboration 3. profit distribution 4. termination of collaboration 5. Liability; 6. other provisions and agreements and 7. Actions points. A description of these steps to form a collaboration entity agreement can be found below.

1: Intention of the collaboration

The first section points at the intention to collaborate, what is the objective of the collaboration, who will collaborate, what are the opportunities to collaborate and an inventory of the companies that will collaborate.

2: Input

The second section looks at the input of the separate family businesses. Here a distinction is made between owned land, leased/rental land and rented land. It looks at the buildings and machinery parks being contributed and looks at the fertiliser rights, quotas contributed by companies and other types of rights with third-party organisations and the fees in return.

3: Profit distribution

The third section discusses the profit distribution: The established labour fee, the interest rate to be fixed for the assets contributed and accumulated within the organization and the distribution percentages of profits and, for example, the distribution of hidden reserves or liquidation profit.

4: Termination of collaboration

The fourth section deals with the termination of the collaboration and how continuation will be arranged. Various scenarios are discussed here, and a solution is devised. Think of the death of a partner, the termination of a partner, disagreement between the parties, a divorce in a family. In addition, the value at which the exit will leave the organisation should be discussed, within how much time this amount of money should be transferred. Is there a competition clause when a partner leaves the company or a power of attorney when someone himself is no longer able to carry out operations.

5: Liability

The fifth section deals with the liability that the partners present have. Are private assets involved in this and to what extent are general partners liable for damages within the company. These are matters that affect the choice of a legal structure.

6: Other provisions

The sixth section contains agreements on, for example, buying land within and outside the organisation. There is also room here for other negotiable points, such as how decisions are made in the organisation and whether there is a set procedure for this.

7: Action points

The seventh section consists of action points. These include consulting with Rijksdienst voor Ondernemend Nederland, carrying out actions with regard to accounting firms and changing insurance policies.

2.4.2 Factors of success in collaboration between family farms

After a collaboration entity is established, it is important that it is maintained. The workshop of Smit et al. (2009) asked participating entrepreneurs and consultants how this could be done.

Communication: Communicating openly and efficiently; evaluating and realigning the collaboration regularly, including the drivers, vision and goals; making and recording good agreements on the division of roles, functions, tasks, powers and responsibilities; making irritations discussable.

Enjoyment of work: Doing something fun together regularly, but at the same time keeping private and business separate; continuing to seek and create challenges and coordinating new ideas with each other; complimenting and motivating each other; celebrating successes; building trust, including by not wanting to do everything yourself and building the 'we-feeling'.

Financial and organisational: Making profit; gaining clear insight into cost-benefit ratios; making each person's individual contribution to the company's income visible; keeping assets and operations separate; allowing entry and exit per year.

2.4.3 Characteristics of a family farm

Different interests are at play within a family business than in a normal business. For this study, it is important to have a good understanding of what a family farm means in the agricultural sector. This is important to answer sub-research questions around integration into collaboration.

Definition family farm

A family farm has several definitions, the definition that will be used during this research is provided in the end of this part and in section 1.5. Important criteria for the family farm is the family ownership (or rights) of the land across generations (Kritzinger & Vorster, 1997; Ploeg, 2013). Ownership is about physical ownership of the farm's assets. Gasson et al. (1988) broaden the concept with three other points of criteria: A. The family has the power to make management decisions and perform entrepreneurial roles within the farm; B. The principals of the organisation are related by kinship or marriage. C: Control is passed between generations within the same family. Toulmin and Quan (2000) underline this by stating that the scope for acquisition is only within the family. Most definitions of farm ownership describe that most farm work is carried out by family members. Both Errington and Gasson (1994) and Djurfeldt (1996) describe the importance of direct owner involvement in daily work as one of the criteria.

Djurfeldt (1996) goes further and named that family labour is a critical advantage that a family farm cannot do without. On the other hand, Errington and Gasson (1994) describe that this should not be a criterion for a family farm because there is mostly seasonal work on a farm that cannot be done entirely by just the family. Ploeg (2013) describes that family farms are richer than just the ownership and work by family members as the earlier scientists describe. He adds social and cultural aspects beyond business. He describes how the connection between the family and the farm is the basis for important decisions. Decisions about the farm are associated with most of the family's income. Furthermore, the family perceives the farm not as a place of production but as home. The family farm is a flow that combines the past, present and future. Where expertise and experiences of all generations are factored into decisions. The family farm is a place where culture is applied and preserved. Then Ploeg (2013) takes it further by looking at the environment: a family farm is linked to the local community; it is a place where the environment engages in activities. Furthermore, a family farm works with nature and, by working on biodiversity, ensures a nice environment.

The definition of a family farm that will be used during this research consist of the following four elements:

- The family has ownership of the farm's assets (Kritzinger & Vorster, 1997)
- The family has the power to make management decisions and perform entrepreneurial roles within the farm (Gasson et al., 1988)
- Control of the farm is passed between family generations (Gasson et al., 1988).
- The family is directly involved in daily work (Errington & Gasson, 1994)

Success factors family-controlled businesses

According to a study of (Miller & le Breton-Miller, (2005), 46 successful and 24 struggling family-controlled businesses were investigated in a correlational study. The quantitative results show that the success factors lie in joint ownership and common goals. Four factors form the basis for this are the 4 Cs. The letters C stand for underlying priorities that frequently appeared in the successful family businesses under study. The following Cs occurred:

- Continuity, focussing on the longer term.
- Community, the focus is on cohesion and trust.
- Connection, long-term relationships with other companies in the chain.
- Command, lines of communication within the family farm are very short.

In a brochure by Applied research institute for plant & environment of Wageningen UR, Weerkamp (2012) describes how successful collaboration can be achieved among family farms in the Dutch agricultural sector. For agricultural businesses in the farming sector, he also refers to the 4 Cs mentioned above.

2.5 Process of farm collaboration

To investigate how family businesses are integrated into one collaboration entity, the process of setting up the collaboration entity has to be described. This chapter helps to understand sub-question 3 and 4.

2.5.1 Process of collaboration

Several models can be found on how to set up collaboration between businesses, a summarization of the collaboration processes is given in Table 3. Rosenbrand et al. (2003) describe seven phases in the collaboration process if it comes to a small or medium enterprise. By starting with the ‘trigger’ where a particular trigger occurs that prompts entrepreneurs to start talking about the idea of collaborating. Secondly, the awareness phase where entrepreneurs become slowly aware of the pros and cons of collaboration and think for themselves what they want to achieve through collaboration. During this process, there is a regular return to these first two steps, because awareness is about the whole process. Tallman (2000) approaches the process from an entrepreneur's own point of view, without having already discussed it with others. He talks about a pre-contract period consisting of a stage of analysis and the search for a suitable partner. Zajac and Olsen (1993) start their three-stage model of the collaboration process, with the initialising stage where the alliance is set up. Rosenbrand et al. (2003) start with this phase after all the entrepreneurs have made their decision to collaborate or not. After that go/no-go decision, the entrepreneurs start talking about setting up the organisation. Both Tallman (2000) and Kaats and Opheij (2013) start by sharing their ideas and ambitions and try to agree by negotiating with one another. After this stage, if the partners agree, the realisation begins. The elaborated plan is realised, and the operations will start, still minor adjustments will be made during operations (Kaats & Opheij, 2013; Rosenbrand et al., 2003; Tallman, 2000). Zajac and Olsen (1993) call this the processing stage and emphasize the importance of the value-creating activity. After this, they describe their reconfiguring stage where it is evaluated whether this collaboration achieves the desired results and decisions about continuation will be made. This phase is also identified by Rosenbrand et

al. (2003) but Kaats and Opheij (2013) and Tallman (2000) do not see the evaluation process as an additional step. According to them it is part of collaboration operations.

In table 6, a summary depicted about what the processes look like according to different authors. On the left under phase activity, the mentioned activities extracted from the four authors are drawn. When a subject is left grey, the author does not describe the activity. When a particular activity is equivalent to two activities by another author, it means that these activities are described here in one phase.

Table 6: Compilation of the collaboration processes

Phase activity	(Rosenbrand et al., 2003)	(Zajac & Olsen, 1993)	(Kaats & Opheij, 2013)	(Tallman, 2000)
<i>1: Start thinking about collaboration</i>	‘Trigger’		Exploring	Stage of analysis
<i>2: Search for partner(s) and thinking about pros and cons.</i>	Phase of awareness		Sharing ambitions	Search for partner
<i>3: Make decision to collaborate with other partners</i>	Decision making phase 1(yes/no)		Making arrangements	Making arrangements & negotiating
<i>4: Set up of the collaboration entity</i>	Decision making phase 2 (set-up)	Initialising stage	Setting-up the collaboration	Setting up the collaboration
<i>5: Implement businesses</i>	Implementation phase		Implement, evaluate and improve	Implementation and operations
<i>6: Operating in collaboration entity</i>	Operational phase	Processing stage		
<i>7: Evaluate on performance</i>	Evaluation	Reconfiguring stage		

Sources: Own compilation

2.5.2 View of Dutch agricultural sector on the collaboration process

Workshop results of Smit et al. (2009) showed interesting results considering the collaboration process from step 1-4 based on the compilation of the earlier studies. In the workshops, academic professionals, agricultural entrepreneurs and advisers participated. During the

workshop, they asked how to find the right collaboration partners and how the set-up process of the collaboration should look like.

For the first two steps in table 6: 1. Entrepreneurs start thinking about collaboration and 2. Entrepreneurs search for partners and thinking about the pros and cons. The workshop found results. The attending advisers and entrepreneurs, agreed that you have to investigate for yourself whether a partner is suitable. In which they considered a clear, similar vision and expectations important. The entrepreneurs generally mentioned that networking is essential when finding a suitable partner for a potential collaboration. The aspects mentioned by them were: 1. Talk a lot about the potential collaboration; 2. Discuss about future partners' needs and future plans; 3. Investigate how you can complement each other; 4. Check whether there is a click with the other entrepreneur. On the other hand, advisers recommend a more planned approach when talking to potential partners to collaborate with: 1. Examine expectations; 2. Check whether the potential partners are reliable in a collaboration entity; 3. Prepare a good story for the conversation with a possible help tool like Porter's five forces model; 4. Compare personality profiles with a possible help tool like Belbin. 5; Asking each other questions about bottlenecks and details for collaboration purposes; 6. Involving an independent person.

For step 3: Making decisions to collaborate with other entrepreneurs and step 4: Setting up the collaboration, the study of Smit et al. (2009) provides answers about the necessities. For the actual set-up of a collaboration entity, the following actions are identified as necessary by the advisers and agricultural entrepreneurs: 1. Express long-term intentions and objectives and gain commitment to these; 2. Set up the organisation tightly; 3. Choose a legal form that suits the collaboration and its purpose; 4. Agree on a clear relationship between the compensation of operational, management and entrepreneurial tasks; 5. Identify and discuss the bottlenecks; 6. Set up a process to achieve collaboration and monitor its progress; 7. Record essential elements of a collaboration entity with the help of an expert such as dissolution of a collaboration entity.

2.5.3 Third parties

The collaborative process frequently involves third parties. The consultants involved in the survey of Smit et al. (2009) indicates the following processes where they need a third party.

- General: Providing industry knowledge and process support.

- Step 1: Analysis of current business and personal situation; analysis of opportunities and preconditions, including financial implications.
- Step 2: Search for partner or investors; organise activities aimed at collaboration.
- Step 3: Identification of bottlenecks and solutions and joint definition of objectives and strategy.
- Step 4: Means of exit in the event of an undesirable situation.

The following people can help with this: accountants, labour experts, independent process consultant, in-house counsel, legal counsel, entrepreneurial coach and independent advisor. In addition, in informal circles, family can help and own network of people (Smit et al., 2009).

2.6 Conclusion literature

This section provides a conclusion to the objective set in the literature review introduction in 2.1. The four paragraphs are on sequential order based on SRQ 1-4. The answers will be tested empirically, this will be explained in chapter 3 methods..

Collaboration forms and legal structures

From the literature by Todeva & Knoke (2005) there are four different intensive forms of collaboration: hierarchical relationships, joint ventures, equity investments and cooperatives. Backus et al. (2009) and Vrolijk et al. (2007) specify this for the arable sector and show that the forms contract work, exchange of labour and machinery and land exchange, collaboration in processing and exploitation are relevant. According to Chamber of Commerce (2023) there are five possible legal structures suitable for a collaboration entity. Vijn et al. (2021) show in the brochure that the choice of a legal structure is based on the following components: control and responsibilities; liability; tax and income and assets; and retirement provision and transfer of the organisation.

Drivers and barriers

Various categories of drivers emerge from the literature, drawn up by Todeva & Knoke (2005) and supplemented by Tallman & Shenkar (1994): organisational drivers, economic drivers, strategic drivers, political drivers, social drivers. In addition, professional literature by Baltussen et al. (2018) and Smit et al. (2009) shows what this looks like in the arable sector in the Netherlands. Hummell et al. (2022) identifies three categories of barriers, macro- meso- and micro-level. Barriers from professional literature explain four categories that arable

farmers in the Netherlands face when they want to collaborate (Smit et al., 2009; Weerkamp, 2012; Wolf et al., 2009).

Internal governance

The literature by Kritzinger & Vorster (1997) and Errington & Gasson (1994) shows how a family farm is defined based on ownership, management decisions, control of the farm passed through generations and daily work on the farm. According to literature by Vijn et al. (2021), desk research by Rijksdienst voor Ondernemend Nederland (2023) and documentation by business advisor A, it needs to be figured out how the internal governance of a collaboration entity looks based on 7 categories. These are: intention of the collaboration; contribution to the collaboration; profit distribution; termination of collaboration; liability in collaboration; other provisions and agreements; and actions points.

Collaboration process

According to a compilation of literature from the sources, the collaboration process for a family farm looks as follows: start thinking about collaboration, search for partners and thinking about pros and cons; make decisions to collaborate with other partners; set up of the collaboration entity; implement businesses; operating in collaboration entity; and evaluating on performance. Smit et al. (2009) elaborate on this by indicating that certain steps in Dutch arable collaboration entities take place simultaneously, such as steps 1 & 2, 3 & 4 and 5, 6 & 7. He also indicates that in these steps various third parties are important, such as accountants and consultants to assist the entrepreneurs.

The conceptual framework in figure 1 shows that the process of collaboration between family farms (SRQ 4). The drivers and barriers appear in the collaboration process, when family A and family B start collaborating (SRQ 2). When the collaboration entity is set up, the horizontal form of collaboration and legal structure is determined (SRQ 1). Besides that, the decision is made how the internal governance of the collaboration entity might look like (SRQ 3). When the intensive form of collaboration is chosen, the legal structure depends on the internal governance.

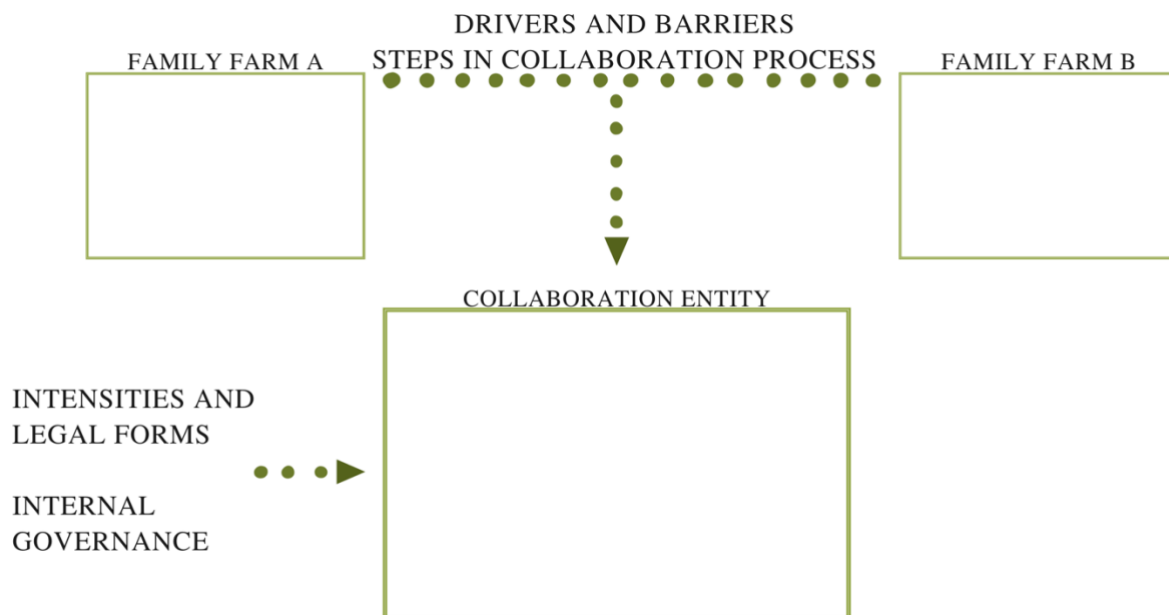


Figure 1: Conceptual framework

3 Methods

This chapter explains the methods used in this research. 3.1 provides the research design and strategy, where the exploratory design and process mapping strategy and qualitative research strategy of this research are explained. In 3.2 the data management of this research is explained by providing the research process, explaining the data collection methods and explaining how data is analysed during this research.

3.1 Research design and strategy

This chapter explains how the research has an exploratory design, makes use of the concept process mapping and how the qualitative strategy is used.

3.1.1 Exploratory design

This research had an exploratory design, to get a better understanding of the process of integration of family farms into arable collaboration entities. The exploratory research method is defined as a way to investigate a problem that is not clearly defined yet (Blumberg et al., 2014). The research has used an inductive approach, it started with literature review, to later complement this with interviews with farmers and advisors in the arable sector. After data was gathered, the researcher started to analyse the information to answer the research questions and write the results, discussion and conclusion. This research uses why and how research questions, to figure out what the steps are to a successful realisation of a collaboration entity between family farms. Because of the flexibility of exploratory research, changes in the research process could be adapted. This research could function as a foundation for further research into this topic.

3.1.2 Qualitative strategy

Qualitative research includes an “array of interpretive techniques which seek to describe, decode, translate, and otherwise come to terms with the meaning, not the frequency, of certain more or less naturally occurring phenomena in the social world.” (Cooper & Schindler, 2013, p. 144) This research is qualitative where answers are drawn from experiences, thoughts and expertise of people involved in the topic. Qualitative techniques that are used to collect primary data are individual in-depth interviews with farmers and advisors on collaboration. The secondary data sources are: collecting data through the internet such as news articles and relevant videos; government and non-government agencies like CBS and information about

law; educational institutions that offer scientific reports and study material; and from commercial institutes reports like articles or advice written by companies (Cooper & Schindler, 2013).

In this research the original idea was to use a case study. During the research it became clear that this would be inconvenient and much more information could not be extracted from multiple interviews at the same collaboration between family farms than one interview. Instead of one case study, several family farms related to intensively collaboration were studied, including those that have stopped working intensively together and those in the process of becoming intensively collaborative. This brought more valuable information than researching one single collaboration between family firms.

3.1.3 Process mapping

In sub-question 4, a process is mapped on the integration of a single family business into a collaboration entity. This is done through process mapping, where a flow chart is created. Process maps are a key concept to provide an overview of a company's business processes. They help in a fundamental understanding of how the business functions by helping to visualize the key connections between the many activities (Malinova et al., 2015). The flowchart serves as a guideline, and it displays trade-offs during the process. The advantage of this is that pros and cons are named, and a potential arable farmer understands the process better, where the different drivers and barriers are displayed, what the potential steps are and what is involved in the different steps (O'Brien et al., 2015).

3.2 Literature review

In the literature review, answers were found for the research questions based on the literature. The answers from literature can be found in chapter 2. Scientific literature has been found by using the WUR Library, Web of science, Jstor, Scopus and Google Scholar. Literature on laws and policies are found on government and company websites such as Chamber of Commerce. To explore the data efficiently, specific keywords are used, these can be found in table 7.

Literature review process

The literature review process had five different steps (McCombes, 2022).

1: *Search for relevant literature*: It is clearly defined at the beginning what will be searched for. This is based on the research problem and the research questions. A list of keywords is made that lead to the right information; this list can be supplemented during the process. These keywords are entered in the advanced search engine at the databases.

2: *Evaluate and select sources*: In order to go through the articles in the best possible way, sources must be checked on relevance for this research. By asking critical questions about the articles, this is weighed up. Consider: How are the key concepts defined? What are the results of the study? Is this article consistent with other articles (by confirmation)?

3: *Identifying themes, debates and gaps*: By structuring the data that is found, comparisons should be made of the material. This allows the researcher to see whether data matches and whether there are any missing pieces. These can lead to further searches.

4: *Outlining literature review structure*: Choose a proper strategy to organise your literature.

5: *Writing the literature review*: Just write the literature review in the thesis and go through it yourself with a critical eye.

Table 7: Combination of keywords per research question

	Keywords	Keywords combined with
Research question 1	(Collaboration OR strategic alliance OR cooperation OR partnership OR joint venture) AND (Farmer OR farming OR farm OR agriculture OR agricultural sector OR arable sector OR arable farm OR arable farming)	Horizontal collaboration form (Horizontal OR horizontally) AND (Form OR types OR categories OR classification) Legal structure (Legal structure OR juridical structure OR regulatory structure legal entity OR juridical entity) (No keyword OR Dutch OR The Netherlands OR Europe)
Research question 2	(Collaboration OR strategic alliance OR cooperation OR partnership OR joint venture) AND (Farmer OR farming OR farm OR agriculture OR agricultural sector OR arable sector OR arable farm OR arable farming)	Drivers (Driver OR motive OR benefit OR driving force OR enabler OR potential OR chance OR positive factor) Barriers (Barrier OR constraint OR obstacle OR challenge OR risk OR limitation)

		OR restraining force OR negative factor)
Research question 3	(Collaboration OR strategic alliance OR cooperation OR partnership OR joint venture) AND (Farmer OR farming OR farm OR agriculture OR agricultural sector OR arable sector OR arable farm OR arable farming)	Internal governance (Internal governance OR management OR internal management OR decision making OR joint decision making OR governing OR managing OR directing)
Research question 4	(Collaboration OR strategic alliance OR cooperation OR partnership OR joint venture) AND (Farmer OR farming OR farm OR agriculture OR agricultural sector OR arable sector OR arable farm OR arable farming)	Collaboration process (Collaboration process OR integration process OR Process OR process steps OR collaboration stages OR Integration stages)

3.3 Data management

First an explanation is given about the research process and after that the data collection methods with additional ethical applications are shown.

3.3.1 Research process

The information in this study was obtained by studying literature, desk research and conducting interviews. Initially, literature research was conducted to flesh out the sub-research questions and to create the interview guide. With this interview guide, a total of 12 respondents (9 farmers and 3 consultants) were interviewed, these interviews were transcribed and coded. The coded interviews were converted into information which can be found in the results of this study. Based on the information obtained, further desk research was conducted to better understand respondents' answers and further research on the legal structure around organisations.

3.3.2 Desk research

Desk research involved the researcher finding out which collaboration forms are the most relevant in the Dutch agricultural sector. It also looked at information from Dutch legislation to find out which legal structures best suited collaborations between family farms and what the alternatives were. The main drivers and barriers were drawn up that apply to a family farm that wants to start collaborating on a larger scale. Ultimately, the different steps a company undergoes when it starts collaborating with another organisation. Company details are found

through Company.info, information about companies will be found by browsing through their websites and by reading articles where they are mentioned via Nexus Uni.

Resources

Scientific literature has been found by using the WUR Library, Web of science, Jstor, Scopus and Google Scholar. Literature on laws and policies are found on government and company websites such as Chamber of Commerce. Company details will be found through Company.info, information about companies will be found by browsing through their websites and by reading articles where they are mentioned via Nexus Uni. To explore the data efficiently, specific keywords will be used, and the advanced functions of scientific libraries will be used. Literature research will also be conducted to find relevant interview candidates in the form of companies or persons. Further in the process to find background information to be prepared during interviews.

3.3.3 Interviews

During the literature review, potential respondents were looked for to interview. These respondents with additional information were found by searching within the scope of south-west Netherlands for news reports on collaborations through Nexis Uni and the WUR database. In the proposal phase, the researcher looked at potential respondents that could be interviewed during the research. This list was later adjusted according to relevance, and it was examined whether additional qualitative information could be obtained. For example, it was decided not to do interviews with RVO and an accountancy firm because enough information could be found on the internet for these. In addition, the choice was made to look for companies where a partner has resigned or where the collaboration has ceased.

Contacting (potential) respondents

Via Nexis Uni, links could be found to reports and news items from Boerderij.nl, Nieuweoogst.nl, Algemeen Dagblad and local newspapers, among others. Through the WUR library database, information on farms was extracted from previous scientific studies. Furthermore, the researcher himself made use of his network and visited open days of cooperatives in the agricultural sector and contacted agricultural advisers to get in touch with potential respondents for the interviews. These people were officially approached before the

interview by email and possibly still by phone. A total of 15 respondents were approached, 12 of whom participated in the interview.

Anonymity of respondents

In this study, it was chosen to exclude personal information of the respondents and their collaboration entities. In the codes the name and number of the respondents are left out and in the document only general information (Intensity of the farm and legal structure of collaboration entity is shown) At the end of each interview, respondents were asked if the information coming from their interview could be used and of the 12 respondents, five indicated that they did not want that their name would be used in the research. The reasons included, for example, that they had given sensitive information regarding a partner who had left the organisation, that they were looking for new partners and that this might cause those potential partners to run with their idea themselves, or that they did not want their name and company name to be on the internet.

Interview respondents

The list of respondents and their category/position is given in table 7. Here, as mentioned earlier, names and company names have not been listed. This has been commonly replaced by using respondent 1-9. All respondents are arable farmers with a family farm, the respondents 1-4 operate for themselves all on their own with their family farm. Respondents 5-9 operate in an intensive collaboration entity between family farms where the cropping plan is combined. Respondent 4 exited an inter-family farm collaboration itself, respondents 5-7 had to deal with an associate who exited the collaboration.

Table 8: Relevance in collaborating of respondent's interviews

Respondent	Category	Start of collaboration	Duration (H:M:S)	Date
Respondent 1	Single family farm	-	58:08	24-11-22
Respondent 2	Single family farm	-	19:24	23-11-22
Respondent 3	Single family farm	-	43:30	15-12-22
Respondent 4	Single family farm; resigned from collaboration	2011-2021	1:30:57	15-12-22
Respondent 5	Collaboration; resigned partner	2004	59:45	28-12-22
Respondent 6	Collaboration; resigned partner	1998	1:25:05	16-12-22
Respondent 7	Collaboration; resigned partner	2005	58:34	14-12-22
Respondent 8	Collaboration	2022	1:22:59	22-12-22
Respondent 9	Collaboration	2010	1:18:30	24-11-22

Advisors on collaboration

Three advisors experienced in the field of intensive collaboration were contacted. These have all been involved in guiding intensive collaboration in both the start-up phase and when the organisation was up and running. All three advisers have a family farming business at home; advisor C his family farm takes part in a collaboration entity. The business area, activities and whether they collaborate or not is shown in table 8.

Table 9: Relevance advisors in collaboration

Advisor	Business area	Activities	Own farm
Advisor A	Strategic and tactical level of the arable farms	Process supervisor, conversation facilitator and involved in provincial advice.	Single family farm
Advisor B	Strategic and tactical level of the arable farms	Process supervisor, legal and regulatory adviser, hosting study groups.	Single family farm
Advisor C	Strategic, tactical and operational level of arable farms	Agricultural operations and cropping plan, advising on strategic and tactical level.	Collaboration since 2005

Preparing interviews

Based on the information found during literature review, several interview guides were prepared. One for current family farms in existing collaborations (Appendix II), one for single family farms that might be eager to collaborate or did collaborate in the past (Appendix II) and

the last one that was used for advisors who were related by their (prior) work activities with arable family farms who collaborated (Appendix III). The interviews were semi-structured, to stick to the subject but keep the interviews informal. This encouraged a conversation between the interviewer and interviewee, to ask for more in-depth information and so that the interviewer could make sure that the conversation stays on topic (Blumberg et al., 2014). Furthermore, the interviews were held in Dutch because all the respondents had the Dutch nationality. The decision for this language was made because of the quality of the answers that are given in respondents native language. If answers were given in English, people could express themselves less, because there is a certain language barrier. The interview guide was first checked by the professor involved and after that these interviews were tested with respondents closer to the researcher so that they could be corrected if necessary. Thereby, the interview guide was reviewed with the professor to improve the interview for research purposes through feedback. The interviews with family farms were all similar and information found about the farm on Nexis Uni was used to ask deepening questions. The information that was found, was included in the interview and more in-depth questions were asked if necessary. The interviews with the consultant were the same and deepening questions were asked based on the field of work of the consultant in question. The interview guide was always mailed out before the interview itself, so that the respondent had an idea of the questions they were going to be asked. This increased the validity of the interview; some respondents had prepared themselves beforehand with certain answers to questions. In addition, the interviewer took an extra copy of the interview guide with him/her so that the interviewee could read along himself/herself and better understand the question when he/she had to share his/her experience about a certain barrier, driver or process step.

Interview design

The format of the interview was always the same for all respondents so that a good comparison could be made between the answers given at the analysis stage. The interview lasted about an hour on average. The questions asked to entrepreneurs from collaborations were asked differently to entrepreneurs from single family farms. For example, barriers were asked whether they expected it to be difficult for them and whether this was a reason for not starting a collaboration entity. For each part of the interview, it was explained for which sub-research question these questions were asked, how long it took and what kind of questions were included. The interview guides are shown in Appendix II.

This section also explains how the literature was used to formulate categorisations and questions for the interview guide. The selection of concepts and categorisations was done by the researcher with feedback from the supervisor and through the first interviews with respondents (respondent 1 and business advisor A). After these two interviews, minor adjustments were made to the interview guides, making them clearer and more accurate for the other respondents. The aim of this operationalization was to design an interview guide that fits the collaborating family farmers, the non-collaborating family farmers and the agricultural advisors. The following section explains how the interview guide looked like and how it was created for each part of the interview by providing the operationalization.

Introduction, objective and ethics of the interview

In this section, the researcher was introduced, the objective of the study and the relevance of the interview were explained, and the ethical points were gone through according to usual guidelines of a scientific interview. This lasted about 5 minutes.

Intensity and form of collaboration

This question was related to SRQ 1. In this section, 6 different intensities and 5 legal structures of a collaboration entity were presented, and questions were asked about the respondents' experiences. The operationalization is shown in table 9. The questions about the intensity gave the researcher a clear picture about the collaboration and also explained why this collaboration intensity had been chosen. In addition, the legal structure was explained and the researcher was given information about the tax issues surrounding the different legal structures. This took about 15 minutes.

Table 11: Operationalization intensity and form of collaboration

Research domain	Categorisation	Sources	Interview question
Intensity collaboration	A. No collaboration; B. Machine collaboration; C. Machine collaboration and exchanging labour hours; D. Transfer of certain work activities; E. Partially combined agricultural production plan; F. Full integration of exploitation farm.	(Backus et al., 2009; Todeva & Knoke, 2005; Vrolijk et al., 2007) Respondent 1 Business advisor A	6
Legal structure collaboration	A. Limited partnership; B. Limited liability company; C. General partnership; D. Partnership; E. Cooperative association.	(Chamber of Commerce, 2023) Business advisor A	7

Setting up the collaboration and process of integration

This section is related to SRQ 4. The interview guide started with a relation to SRQ 4 instead of SRQ 2 and 3, because this was an open question in the first place and this question gave the researcher a lot of information on SRQ 2 and 3. Because of that, some the researcher understood the situation of the respondent better and therefore deepening questions could be asked in the last sections of the interview guide. From the literature, six stages had been drawn up that were common when setting up a collaboration entity. The operationalization is shown in table 10. With an open question respondent were asked to explain how their collaboration process looked like. After that, the question was asked if that was relatable to the steps coming. It was also asked which steps the most important and difficult were, and which step were was underestimated in retrospect. It was also asked whether third parties helped in this process. This took about 10 minutes.

Table 10: Operationalization collaboration process

Research domain	Categorisation	Sources	Interview questions
Collaboration process	A. Strategic thinking B. Sharing ambitions with potential partner; C. Negotiating and agreeing; D. Setting up the collaboration; E. Operations; F. Evaluation.	(Kaats & Opheij, 2013; Rosenbrand et al., 2003; Smit et al., 2009; Tallman & Shenkar, 1994; Zajac & Olsen, 1993)	11-17

Drivers and barriers

This section is related to SRQ 2. From the literature, 5 categories of drivers and 8 categories of barriers were named. The operationalization is shown in table 12. Respondents indicated whether they had encountered these drivers and barriers and what they looked like. For barriers that respondents had encountered, they were asked how they eventually tackled these barriers. He was also asked if he had encountered any other drivers or barriers and which ones were the most important to him. This took about 10 minutes.

Table 11: Operationalization barriers and drivers

Research domain	Categorisation	Sources	Interview questions
Barriers	A. Laws and regulations/policies; B. Cost and time it takes to set up the collaboration; C. Differences in sizes of organisations, business systems, contracts and cropping plan; D. Differences in competences, motivation and aspirations; E. Differences in norms and values; F. Losing autonomy; G. Losing the family culture in the organisation; H. Other barriers.	(Dopfer et al., 2004; Hummell et al., 2022; Smit et al., 2009; Weerkamp, 2012)	17-19
Drivers	A. Business drivers; B. Economical drivers; C. Strategic drivers; D. Political drivers; E. Social drivers; F. Other drivers.	(Smit et al., 2009; Tallman & Shenkar, 1994; Todeva & Knoke, 2005; Vrolijk et al., 2007)	20-22

Internal governance

This section is related to SRQ 3. The operationalization of internal governance is shown in table 13. Questions were asked about how they shared profits, how they shared responsibilities within the organisation, how the partners make joint decisions and what makes their collaboration successful. This section lasted about 10 minutes.

Table 12: Operationalization internal governance

Research domain	Questions	Sources	Interview question(s)
Input in the organisation	<ul style="list-style-type: none">- Labour- Fixed assets- Land	(Rijksdienst voor Ondernemend Nederland, 2023; Vijn et al., 2021) Business advisor A	23
Profit distribution	<ul style="list-style-type: none">- Way of profit distribution	(Rijksdienst voor Ondernemend Nederland, 2023; Vijn et al., 2021) Business advisor A	24
Decision making	<ul style="list-style-type: none">- Decisions on operational, tactical and strategic level- Record of agreements- Evaluation	(Rijksdienst voor Ondernemend Nederland, 2023; Vijn et al., 2021) Business advisor A	25-28
Stepping out	<ul style="list-style-type: none">- Agreements on stepping out	(Rijksdienst voor Ondernemend Nederland, 2023; Vijn et al., 2021) Business advisor A	29

Concluding

This section asked ethical questions regarding the requirements of a scientific interview. It asked whether all the information given could be used in the study and whether the name and company name could be used. In addition, two functional questions were asked whether the respondent wanted to receive the final product and whether written contact could be made at a later time. This part took about 5 minutes.

3.4 Data analysis

The analysis of the interviews delivers the results to SRQs 1, 2, 3, and 4. To ensure that no important data was lost, all of the interviews were recorded and transcribed. These transcripts have been coded using Atlas.ti to provide structure and allow for the comparison of the interview responses. The codes can be found in Appendix III, no names are given in these codes, due to the anonymity desired by the respondents.

To start with the coding process, each interview was first cycle codes, and an interview was read through twice. Initially, the questions the sections where a certain answer was given, was put in front of the code. To give an example: when specifically asked about categories of barriers, this number was put in the code. With the number the specific code was written down. After all parts of the interview were coded, the interview was read through again and first cycle coding was done again, and codes were placed on other relevant answers that were given in other sections instead of in the specific section. In total there were 748 codes coming from 12 interviews. Second cycle coding was used to find similarities between the codes and to put them in a smart group. The different code groups per category gave input for the results. To give an example, for the first barrier (A: Law and regulation) seven different code groups were formed with codes that were similar. From the 748 codes from first cycle coding, 145 code groups were derived. The codes and derived code groups can be found in appendix III.

Finally, these interview results were converted into results and categorized per research question in chapter 4 Results. A distinction was made here between the type of respondent, between family farmers who are collaborating intensively (Resp 5-10) and family farmers who are not (respondent 1-4). In addition, the consultants' responses were also kept separate. After analysing the interview results, a comparison was made between the data found in the literature and the results of the interviews. This was compared and merged in the discussion section.

4 Results

In this chapter the results of the research are provided. In chapter 4.1, the introduction can be found. Chapter 4.2 discusses the results belonging to SRQ 1: Horizontal forms and legal structures of collaboration. Chapter 4.3 discusses the results belonging to SRQ 2: Drivers and barriers. Chapter 4.4 discusses the results belonging to SRQ 3: Internal governance of collaboration. The last chapter 4.5 discusses the results belonging to SRQ 4: The process of collaboration.

4.1 Introduction

This chapter contains the results of desk research and the interviews with entrepreneurs from collaborating family farms, single family farms and agricultural business advisors. The structure is based on the interview formats used and contains the following: interview introduction, intensity and form of collaboration, setting up the collaboration, drivers and barriers and internal governance. The operationalization from literature to the interview guide can be found in section 3.2.3.

During the introduction of the interview, the researcher introduced himself and he introduced the purpose of the study, the desired result and the scope of the study. Furthermore, some ethical questions were asked to ensure that the interview was conducted ethically. The different interview guides used are shown in the appendix. A distinction was made between 4 different groups: family farmers who are not collaborating, family farmers who stopped collaborating, family farmers who are collaborating and advisors. For each interview, desk research was conducted to check if data on the internet was available about the organisation, to avoid asking questions from which information is already available.

4.2 Horizontal forms and legal structures of collaboration

This chapter discusses the horizontal forms of collaboration and legal structures. The goal is to answer the first sub research question: What horizontal forms of collaboration can be used among Dutch arable farmers? The operationalization for the horizontal forms and legal structures of collaboration can be found in section 3.2.3, table 10.

4.2.1 Horizontal forms

To start with sub research question 1, in the conclusion of the literature review, a list of different forms of collaboration common in the arable sector was drawn up. These were then confirmed by the first farm advisor interviewed. The final list consisted of: A. No collaboration; B. Machine collaboration; C. Machine collaboration and exchanging labour hours; D. Transfer of work certain work activities; E. Partially combined agricultural production plan; and F. Full integration of exploitation farm. In table 14 an overview shows the form of collaboration that the agricultural entrepreneurs and business advisors have (all of them own an arable farm). In addition, what it looks like according to the respondents for each type of collaboration has been explained. The respondents were not named which is due to ethical reasons.

Table 13: Collaboration forms of the respondents

Respondent 1	C: Sharing machinery and exchanging labour hours
Respondent 2	C: Sharing machinery and exchanging labour hours
Respondent 3	C: Sharing machinery and exchanging labour hours D: Transfer of certain work activities
Respondent 4	C: Sharing machinery and exchanging labour hours D: Partially combined agricultural production plan F: Full integration of exploitation farm (in the past)
Respondent 5	F: Full integration of exploitation farm D: Transfer of certain work activities
Respondent 6	F: Full integration of exploitation farm
Respondent 7	F: Full integration of exploitation farm
Respondent 8	F: Full integration of exploitation farm E: Partially combined agricultural production plan C: Sharing machinery and exchanging labour hours (in the past)
Respondent 9	F: Full integration of exploitation farm
Business advisor A	C: Sharing machinery and exchanging labour hours
Business advisor B	C: Sharing machinery and exchanging labour hours
Business advisor C	F: Full integration of exploitation farm

A. No collaboration: None of the respondents indicated that they do not collaborate with other entrepreneurs in any way.

B. Machine collaboration: This form was not highlighted by farmers because with a machine collaboration often came labour hour exchange (which was highlighted in option C: Machine collaboration and exchanging labour hours). Respondents therefore opted for option C which does further involve hours.

C. Machine collaboration and exchanging labour hours: This form occurred to several farmers in the present and past. Machine collaborations are widely used, often accompanied by the exchange of staff in high seasons, such as harvesting potatoes or carrots. Respondent 1 mentions as an example helping with the carrot harvest because this makes enough staff available, and the contractor is thus available at a longer time. Respondent 2 has a machinery collaboration which includes exchanging labour hours with a fixed rate with his neighbour. Furthermore, several respondents mentioned that they sometimes lend machines or do help out at neighbours' houses, they see this more as a kind of neighbourly help.

D. Transfer of certain work activities: Business advisor B indicated that his own family farm has a machine collaboration, and he outsources some of his operational work. For example, he has crop protection done by another farmer because he himself has a job in business on the side. Respondent 6 explained that he performs other work for a family and that this family also runs out of machinery itself.

E. Partially combined agricultural production plan: Respondent 4 explained that sometimes when he rents a large block of land to grow an intensive crop like onions, he spreads the financial risks by doing it together with another farmer. Then they grow onions together and share the yield of this plot. Respondent 8 indicated that he tried this way of farming with a certain partner before they started doing the whole farming together. They did this to get used to each other and explore the desirability of working together intensively.

F. Full integration of exploitation farm: This form occurs in different ways among the farmers interviewed. For instance, respondents 4, 5 and 6 told that they were the only operating farmer in the organisation. For respondents 7, 8 and 9, the tasks are divided and there are more foremen performing operational tasks.

4.2.2 Legal structures

The second part of this section consisted of the legal structures for the integral form of collaboration. Based on literature, five different legal forms were drawn up here that could be used. This list was given in Dutch, so the Dutch translation is included between brackets for clarity. The list consisted of: A. limited partnership; B. limited liability company; C. general partnership; D. partnership; and E. cooperative association. Many of the farmers indicated that

they have outsourced tax matters to an accounting firm and business advisers where accountants and tax specialists have looked at them. In table 15 is shown which legal forms of collaboration entities the respondents participated in. An explanation was given by business advisers A, B and C about the different legal entities and their experience.

Table 14: Legal structure of respondents

Respondent 1	Not applicable
Respondent 2	Not applicable
Respondent 3	Not applicable
Respondent 4	In the past there was no legal structure for collaboration
Respondent 5	Partnership
Respondent 6	General partnership; In the past A. Limited partnership
Respondent 7	General partnership
Respondent 8	General partnership
Respondent 9	General partnership Future possibility is a limited liability company
Business advisor A	Not applicable
Business advisor B	Not applicable
Business advisor C	Partnership

A. Limited partnership: Limited partnership is mainly used when there are limited partners who only want to contribute with capital, land or other fixed assets, according to Business advisor A. An example is Respondent 6 who himself acted as a general partner in a limited partnership. Other families acted as silent partners and only contributed land. However, according to him, a limited partnership is difficult in terms of taxation. Succession and taking over the family business within the family was made difficult by the limited partnership. Business advisor A agrees and says that a limited partnership is more difficult fiscally than any other forms.

B. Limited liability company: Business advisor A and C had come across few if any limited liability companies in her career when it came to collaborations, because in the arable sector the benefits are too limited. One reason it is not often used is that a BV is a bit more complicated than other legal entities. Business advisor C explains that more often you see that a limited liability company is used to secure assets in terms of liability. Respondent 10 indicated that they have an additional company which is a BV, so certain activities fall under this. He also indicated that the option of moving to a full limited liability company structure is currently

being explored. This would happen when the Dutch agricultural exemption for tax (Dutch: landbouwvrijstelling) would expire.

C. General partnership: A general partnership often occurred as a legal entity for an intensive collaboration. 4/5 of current intensive collaborations use a company under the firm. Business advisors A and B both state that they have come across this entity the most and would also recommend it. Reasons that business advisor B names for this are that a general partnership is easier to set up and affairs are easier to manage since there are fewer fiscal regulations than, for example, a private company. Furthermore, this form of collaboration is easier to understand for all the partners. Business advisor A agrees and adds that the common name plays a role, by choosing a common name for how the organization is called, other potential future partners can join more easily.

D. Partnership: Only 2/6 farmers with a legal entity has set up a partnership. This is actually a kind of leasehold in disguise, where the other organisation is a true silent partner who only looks at the figures once a year. According to Business advisor A, a partnership is interesting because it is an easy legal entity to set up without too many tax rules. This makes it easy to understand and much can be arranged in it. Here, however, it is not possible to set up a common name and often all partners are listed in the name. Business advisor C explains that the liability is different between the partnership and general partnership. In the general partnership not everyone is immediately responsible when a partner takes a loan, in a partnership all the partners are directly responsible.

E. Cooperative association: The latter form of collaboration was not named by farmers. Business advisor A indicates that this form is not common among farmers who start intensive collaboration. This form is used more for farmers to jointly purchase or market products.

F. No legal entity: It was mentioned by respondent 4 that he had an intensive collaboration without a legal entity attached to it. He arranged matters between the family organisations.

4.3 Drivers and barriers

This chapter discusses the drivers and barriers for family farms to become part of horizontal collaboration based on the interviews. The goal is to answer the second sub research question:

What are the drivers and barriers for a family farm to become part of horizontal collaboration? The classification of drivers by category comes from the literature and the operationalization can be found in section 3.2.3, table 12. The drivers and barriers are both compiled in a table (16 and 17). The detailed explanation of the drivers, barriers and solutions to the barriers can be found in appendix IV.

4.3.1 Drivers

Based on the literature review, a list of five different categories of drivers was drawn up. Per category multiple drivers were included. The interviewee read through the categories of drivers and explained which drivers are important in his opinion to collaborate with other farmers. The categories that were used: A. Business drivers; B. Economical drivers; C. Strategic drivers; D. Political drivers and E. Social drivers. Below the different drivers per category are mentioned. In the end an overview and a conclusion is drawn about the drivers to collaborate with other farmers.

Table 15: Results interviews in categories drivers

A: Business drivers	Specialisation and improved work satisfaction (6) Better decision-making through more knowledge and information (5) Availability skilled personnel (5)
B. Economic drivers	Better results through economies of scale (11) Better negotiating position (4) Working together to increase size farm (3) Risk spreading (2) Retaining land as investment (2)
C. Strategic drivers	New work activities in which to participate (1)
D. Political drivers	Qualifying for a government grant project (1)
E. Social drivers	Farm preserved in the family (8) Guarantee that work will be done (4) Opportunity to decrease working hours (2) Increasing job satisfaction (5)

In the summary in table 16 is showed how many respondents named the specific drivers. The summary shows that business, economic and social are the main categories of drivers. Here, it depends on each person which drive is most important. The answer of respondents 3 and 6 is that before the focus is on the business and economic drivers and afterwards it turns out that the social driver is also very important. The interview results also show that there was less

focus on the strategic and political drivers. 5 respondents even specifically mentioned that this is not the reason for starting to work together.

4.3.2 Barriers

Based on literature review, a list of eight categories is drawn that could form a barrier in collaborating (see table 12). After providing the barrier, a solution is given to overcome the barrier based on the interviews. Based on the barriers, the interviewee indicated whether this was/would be a barrier for him and how to overcome it. A compilation of the barriers, who named them and how to overcome the barriers are mentioned per category in table 17. The full explanation of the barriers and solutions to them is given in appendix IV. The respondents behind the specific barrier, named them. In the solution, business advisor A is included as the letter A and respondent 1 is mentioned as R1.

Table 16: Barriers from results

Barriers	Respondents	Solutions
A: Law and regulation <ul style="list-style-type: none"> Government is rigid Amount of administration Lease within collaboration entity Dutch common agricultural policy (Dutch: GLB) 	4, 5, 6, 8, A, B, C 4, 5, B, C A, B, C 6, 7, A, B, C	<ul style="list-style-type: none"> Using a third party to assist in terms of legislation (A, B, C, R5, R7) Look and communicate with earlier examples of collaborating entities (R9)
B: Cost and time it takes to set up the collaboration.	-	<ul style="list-style-type: none"> Process facilitator can speed up the process (R7) Find a suitable subsidy (R8)
C: Differences in size of organisations and strategy <ul style="list-style-type: none"> Emotion with own property Valuation labour Compensation land Compensation fixed assets Difference in cropping plan 	1, 3, 4, 8 1, 3, 7, A 1, 2, 8 1, 2, 4, C 2, 7, B	<ul style="list-style-type: none"> Reward the input in the collaboration by using a third party such as an accountant or valuating company (R3, R5, R7, R8, R9, B, C) Communicate about differences in quality of land (R7, R9) Use an app with a timesheet to compensate labour hours (R9) Accept small differences (C)
D. Differences in competences, motivation and aspirations. <ul style="list-style-type: none"> Difference in vision 	1, 2, 4, 9, 8, A, B, C	<ul style="list-style-type: none"> Take time before setting up the collaboration entity to communicate with the partner about the visions informally (R3, R5, R8, R9, A, C)

<ul style="list-style-type: none"> Personalities are not able to work with each other Different ways of working Availability competences within organisation Difference in aspirations 	1, 2, 3, 4, 9, B, C 1, 3, 4, 7, 9 1, 9, C 1, 6	<ul style="list-style-type: none"> Put agreements on paper (R5, R8, R9, A, B)
E. Differences in norms and values. <ul style="list-style-type: none"> Difference in religion Difference in social vision Difference in age 	7, B 3 B	<ul style="list-style-type: none"> Communicate about differences in norms and values (R3, R7, B)
F. Losing autonomy <ul style="list-style-type: none"> Difficult to lose autonomy Losing freedom Consultation takes time and flexibility Losing involvement with farm operations 	1, 2, 3, 5, 6, 7, 8, B 1, 4, 7 1, 4, 9, C 4, 5	<ul style="list-style-type: none"> Use sub-areas with responsibilities until a certain level (R4, R8, R9) Make the conscious decision before setting up the collaboration (R1, R2) Involving silent partners in an informal way (R5, R6)
G. Losing the family culture in the organisation. <ul style="list-style-type: none"> Less involvement of family 	6, 7, 9, B	<ul style="list-style-type: none"> No difference in ownership of land (R1, R2) Informal ways of involving family (R6, R9) Clear agreements on paper about stepping out (R7)
H. Lack of communication <ul style="list-style-type: none"> Bad communication Too few agreements on paper 	4, 6, 9, A, B, C 4, A, B	<ul style="list-style-type: none"> Work consultations during the week (R6, R7, R9, A, B, C) Planned evaluation meetings with an agenda, minutes and to-do list (R3, R6, R9, R7, A, B) Put agreements on paper at the beginning with a third party (R7, R8, A, B) Inform by Whatsapp Group chat (R6 R7, R9, A)

4.3 Internal governance

This chapter discusses the internal governance in collaborating family farms. It discusses the valuation of assets, how profit is shared, how decisions are made and how to evaluate in family farms and collaborating family farms. The operationalization of the internal governance can be found in section 3.2.3, table 13. The goal is to answer the third sub research question: What are internal governance differences between a family farm and a family farm that is part of horizontal collaboration?

4.3.1 Decision making

According to Business advisor B, it is important to already discuss how you will make agreements and decisions in the collaboration. If this is clearly set down on paper and there is a set procedure for this, there will be no more discussions about this during the collaboration. All of them decided to make decisions unanimous. Respondents 7, 8 and 9, who work with several partners, have all discussed how they will make joint decisions and who is responsible for what. For these respondents, sub-areas are used for which each is responsible, and they have agreed on how to make a final decision and how to be accountable. In addition, respondents 5 and 6 have also discussed this and it is very clear when and how they communicate with their silent partners.

In addition, it is also very important to determine in advance how new land will be bought, e.g., who will have the right to buy it? Should there be a first right within the collaboration to take away other people's land? These kinds of issues, according to respondent 9, are all included in the agreements they have made within the organisation. Another component that is very important according to Business advisor A is how exit is arranged within the organisation. Within what period of time can someone leave the organisation, how does it work with their invested capital and land that may have been purchased jointly. For instance, respondent 8 indicated that when they invest in drainage, they apply a certain depreciation, making it clear what amount the person has to pay to the organisation when he withdraws his land from the organisation. Respondent 9 also said that agreements on land acquisition were made on the basis of efficient use, with the person with the closest land having the first right to buy it.

4.3.2 Cropping plan

It is important to decide in advance what the cropping plan should look like. For example, respondent 9 indicates that he had to make adjustments from his old cropping plan because it was now more extensive. Respondent 7 indicates that the other associates had to make many adjustments to their cropping plan that it took a while before they could really go all the way with the organisation's intended more intensive cropping plan. Therefore, he was given credit for a number of years. Respondent 8 indicates that they jointly chose to focus mainly on certain crops and set up the cropping plan accordingly, this after discussing it properly.

4.3.3 Input labour, land and fixet assets

It is important to agree at this stage who will provide what labour and how this will be organised. For instance, in the case of respondents 5 and 6, there are people who do not want to contribute labour and in the case of respondents 7, 8 and 9, people who want to work fewer hours due to a different job or old age. Respondent 9 indicated that when new associates join, there are currently no more opportunities to perform labour in the organisation. Another way to look at is what kind of labour someone is engaged in. For instance, respondent 9 indicated that with them, there are sub-areas based on job areas such as finance, purchasing, sales and operations. Here, it is well agreed at the beginning who has what competences and interests to fulfil this. Respondent 8 indicated that he has sub-areas based on products and thus is fully responsible for the onions himself. Having different work can make people like to be rewarded differently, this should be clearly discussed.

When contributing land, business advisor A says it should also be carefully considered whether this is allowed under the law. For example, it should be carefully examined whether leasehold land can be contributed, and written consent should be given by the tenant and leaseholder. Respondent 1 indicated that he would like differences in the quality of land to be valued differently. This process often involves a third party like a valuer or accountant who values the land to bring into the organisation. For all respondents who are part of collaboration entities, the barns were still used by all partners. Still, there is a need to look at what kind of value there is in return. Respondent 9 indicates that different values are assigned for age, preservation possibilities and use. When business advisor C bought a new barn with his partner, he accepted the fact that the barn was built on the property of the other partner, based on the trust in the collaboration. Business advisor B indicates that it is plausible to reduce several machine parks to one machine park aimed at the intended cropping plan. This requires proper discussion about which machines are to be brought in and the value at which they can be brought in, this is where a third party such as a mechanisation company, accountancy firm or valuer often comes in to help. Respondent 8 indicated that it is very difficult to determine this value yourself because there is a lot of emotion involved because these are properties.

4.3.4 Profit distribution

The method of profit distribution is determined in this step. Business advisor A and B indicated that there are not particularly many differences here. Often, different distribution keys are used before the real profit is distributed. These distribution keys depend on what all is brought in within the organisation. For respondents 5, 6, 8 and 9, for instance, labour, hectares of land and fixed assets are the most important allocation keys. For these respondents, the amount that remains is divided based on the number of hectares. Respondent 4 indicated that he likes a risk and wanted an extra percentage of profit instead of a fixed payment for his labour. Thus, they distributed the profits through percentages without fixed fees, it must be added that here there was no legal entity for the collaboration. Business advisor C does this in his own collaboration in the same way as respondent 4 indicated. He just divided the share with the other partner and accepts the fact that it is not perfectly tailor-made.

4.3.5 Stepping out of the organisation

When setting up a collaboration entity, it is important to agree on how you can leave the organisation if necessary, according to business advisor A. There are various ways to do this. Business advisor C indicates that it is very important to be clear about what the organisation will look like in case of calamities, for example. Other respondents have a certain exit period and have set values to be able to leave the organisation. The exit period varies from one respondent to another, for example, respondent 9 indicates that 3-5 years' notice must be given to leave the organisation. But respondents 6 and 7 indicated that this period is about a single season. Respondent 4 indicated that because he had put little on paper and had not combined the machinery, he could easily leave the collaboration after one season.

4.4 Process of collaboration

This chapter discusses the steps the family farm has to take to integrate into horizontal collaboration. The operationalization for these steps can be found in section 3.2.3, table 11. The goal is to answer the fourth sub research question: What steps need to be taken to integrate a family farm into horizontal collaboration?

4.4.1 Process of integration into collaboration entity

A: Strategic thinking about the opportunities

Family farm entrepreneurs start thinking about the future of the organisation at this stage. This can be so due to various reasons: Respondent 8 indicated that he would like to grow his business and therefore went through the options to grow. Business advisor B indicated that more and more farmers want to reduce or stop working because retirement is approaching. Respondents 1 and 3 indicated that due to an upcoming retirement and no suitable successor, he starts thinking about options. Respondents 4, 5 and 6 were made to think about working together because they were approached by another family to involve their farm. These are different reasons why family farms are thinking about collaboration.

Business advisor A says that at this stage, entrepreneurs should think carefully about what they themselves want and answer the questions for themselves: Why do I want to collaborate? What are the drivers and barriers I face with a collaboration entity? What do I expect from a collaboration entity? Within what boundaries do I want to collaborate? Who do I want to collaborate with and would this fit? It is also more common, for example, according to Business advisor A, for these questions to be answered in the process where concrete agreements are already being made, in which case this could backfire or be delayed. Respondent 8 indicated that he answered these questions himself but also talked to his close family about it. In addition, he started sparring with people in the area who work together to see if this would be something for him. Thus, he was exploring the possibilities for himself. Respondent 3 indicated that before he starts setting up a collaboration entity, he makes sure, for example, that all the tax matters of his company are well taken care of and that his children are part of his own family farm.

B: Sharing ambitions with potential partner

Partners are found in different ways. As mentioned earlier, respondents 4, 5 and 6 were approached to start working together by people from the neighborhood or family circles. For respondents 8 and 9, it was through an informal meeting that they came together by chance. Respondent 8, for instance, was introduced by an account manager to a potential partner. Respondent 9 had heard for some time that a collaboration entity had been started and had waited before telling the partners of this collaboration entity that he was interested. For respondent 7, there was already some form of a collaboration entity, where the desire was expressed to work together even more intensively to have more benefits from the collaboration.

Respondent 5 gave the example that working together intensively under one name would also eliminate a lot of paperwork.

As business advisers A and B say: It is easiest if the farmers already know each other from the area. This ensures that you already know a bit about what kind of person it is and what kind of vision the person has and how they work. Business advisor C adds to this he would always recommend asking other people for their opinion about the potential partner, from personal and business environment. Respondent 8 did not know his current partner and they started the conversation together and met a few times to talk about the agricultural sector and business operations. Among the entrepreneurs who know each other, visions were also shared to see if you are more or less on the same page. For example, respondent 9 told us that he got along very well with the partners of the collaboration entity and that the principles of the organisation were shared by the partners to see if respondent 9 could agree with them. Business advisor C warns very clearly from his own experience that you should not underestimate that the conversations are also very important when you already know someone just right. According to him, there is still a big difference between personal and business dealings. Business advisor B agrees and indicates that it is very important to invest time in advance in getting to know the possible partners intensively also business related, this ensures that you do not run into problems later on. Business advisor A indicates that she very firmly recommends working together less intensively first to see if the way of working fits and if people like the collaboration. As a result, they are not yet far integrated and can easily step out. This was the case for respondents 6, 7 and 8. These all indicated that in this way there was certainty that a collaboration entity would work well between the parties. Respondent 3 indicates that he also works with people in machine collaborations and can therefore estimate whether this could be a possible partner in the future.

C: Negotiating and agreeing

At a more advanced stage, a concrete look is taken at what a collaboration entity could then look like. This is where the principles of the organisation will be decided, what kind of cropping plan will be operated and what the integration of the companies will look like. Integration includes valuing fixed assets and possibly selling redundant machinery. It also involves deciding what the profit distribution will look like and how the work will be organised, at what price. According to Business advisor A, the partners have to decide on social aspects as well.

How decisions are made and how are responsibilities divided in the organization. Information about the how these parts of the organization are set up, is earlier described in chapter 4.3.

Business advisor A and C indicate that you should make as much as possible negotiable, but that you can never get everything down on paper and that you will always be faced with situations during operations that had not yet been thought of. Business advisor B indicates that this is too often thought of easily because it is not farmers' favourite thing to discuss properly what you do in case of problems. Yet the importance is very high, as farmers most often come back to this during operations, according to him. By respondents 7 and 8, it is very firmly recommended to use a process facilitator or a communication supervisor. This ensures that everything is well thought out and discussed. This ensures that there are no surprises in the collaboration. In this process, several things need to be discussed well. According to Business advisor A, it is very important to discuss how the organisation deals with situations such as: mutual conflicts, retirement and what the organisation does when someone becomes unfit for work, for example. Business advisor A adds that the hardest thing to talk about are the social differences between the partners.

D: Setting up the collaboration

At this stage, according to Business advisor A, you have to think about drafting a collaboration contract and following the steps to be taken according to government procedures. Setting up an organisation with the Chamber of Commerce, drawing up contracts and changing things in tax terms. Respondent 5 indicated that he also uses a tax specialist for this, who puts the partners' wishes under tax paperwork. According to Business advisor A, it is important to put everything discussed in step C on paper properly, also for yourself, so that you can always stick to this in case of problems. Respondents 7, 8 and 9 indicated that they did start working before it was fully settled on paper, this was due to mutual trust. Business advisor B indicated that he very often wondered whether all the rules were properly followed by the organisations. With this, he indicates that it is very important to arrange everything properly to avoid problems with government agencies. Business advisor C has another opinion about, he thinks that it is mainly about trust. Putting everything on paper takes a lot of time and costs a lot of money because of the advisers. In the end, a lawyer can play with the contracts, so that does not mind. In his own collaboration, he does not have a lot of contracts, only if this is necessary for subsidies.

E: Operations

This step deals with the actual start of operations. As indicated earlier by respondents 7, 8 and 9, it regularly happens without getting it right on paper initially. According to respondent 8, this is because they went from a partially combined cropping plan to a fully combined cropping plan and in the agricultural sector you don't wait for that. Respondent 9 added that the basis was already clear and that it was then about the last formalities. According to respondent 9, this was the moment when he still had the last sales contracts of his own company and they were taken over by the collaboration as a whole. Respondent 5 indicated that at the beginning of the operations, it was still difficult for the silent partner to let go of the operations and that some extra time was put into involving the silent partner in an informal way. Business advisor B indicates that this process step is very normal because every farmer does know how this works because they have always done this on their own before, it is just getting used to the fact that now you decide this together. Business advisor C adds to this that in the beginning, you will explore who will take certain tasks, but it becomes normal very fast.

F: Evaluation

The final step in this process is the evaluation, which business advisors A and B characterize as an important step. In this regard, business advisor B indicates: 'It does not stop with a collaboration entity that is good on paper, after that there also needs to be communication and adjustment based on business operations'. Business advisor A names a number of issues that need to be evaluated: 'the course of operations through the year, the figures achieved, but very importantly, how did the entrepreneurs feel on a social level'. It is important to discuss every year whether the partners still feel comfortable in their place and to express what people felt less comfortable with. According to Business advisor A, this is the way to end a year well and start the next year with a clean sheet. Business advisor C explains that evaluation is not always a planned moment but a continuous process between the operations. He thinks that it is important but not necessary to have a strict moment to do this.

Respondents' answers show that many collaborations make careful and planned use of this. For instance, we see from respondents 5-9 that they schedule structured moments every year to take the strategic, tactical and operational decisions. For respondent 5, this is done in a formal way with the accountant present once a year with silent partners. Respondent 6 does this in an informal way once every two months with all partners presents, furthermore he explains that evaluation also takes place during the practices and is a constantly ongoing process. For

respondents 7 and 9, they have at least monthly evaluation moments and evaluate at operational, tactical and strategic levels. Respondent 7 also explains that the partners sit together every Saturday morning, that is used to catch up on the work activities and to solve frustrations between the people if necessary. Respondents 6, 7 and 9 also indicate that they look at the compensations for labour, fixed assets and land once a year.

4.4.2 Third parties involved

In this process, several respondents used third parties. This section provides an explanation of the third parties used. To explain the roles of the third parties and which respondents used the third party an overview is given in table 18.

Table 17: Third parties involved in collaboration process

Third party	Reason for involvement in collaboration process	Respondents
Accounting firm	Assist the entrepreneurs with financial and tax matters. Possibly multiple accounting firms to represent multiple partners interests.	5, 6, 7, 8, 9
Process supervisor	Leading the collaboration process and assist the entrepreneurs in their decisions about the collaboration entity.	7, 8, 9
Tax consultant	Assist entrepreneurs with tax matters.	6, 7
Communication consultant	Assist with communication and to make arrangements between entrepreneurs.	7, 8
Valuation firm / mechanisation firm	Assist with establishing values for land and fixed assets that will be used in the collaboration entity.	8, 9
Law firm	Assisting with a correct exit out of the collaboration entity of a partner.	6
Accounting firm	Leading the collaboration process and assist the entrepreneurs in their decisions about the collaboration entity.	5

5 Discussion

During this research, an answer was found to the main question namely: *'How to integrate Dutch arable family farms into horizontal collaboration?'* This was done by studying literature, using desk research, and conducting semi-structured interviews. Through the literature, the research design was determined, and answers based on literature were found to the sub-questions. Then, desk-research and semi-structured interviews with empirical evidence answered the sub-questions. A total of 12 interviews were conducted, 6 of which were with farmers who are or have been part of a collaboration entity, 3 farmers who are not part of a collaboration entity and 3 with agricultural business advisors specialised in arable farming.

In this chapter, the first section discusses the similarities and differences between the literature and the results for each research question and provides an explanation. The second part discusses the reliability, validity, limitations, and transferability of this research. In addition, implications and suggestions for follow-up research are described.

Research questions

In 5.1 - 5.4 the literature for each research question is compared with the results. This concerns the following sub-research questions:

- (1) What horizontal forms of collaboration can be used among Dutch arable farmers?
- (2) What are the drivers and barriers for a family farm to become part of horizontal collaboration?
- (3) What are internal governance differences between a family farm and a family farm that is part of horizontal collaboration?
- (4) What steps need to be taken to integrate a family farm into horizontal collaboration?

5.1 Horizontal forms of collaboration in arable farming

Todeva & Knoke (2005) present the 4 most intensive forms of collaboration: hierarchical relationships, joint ventures, equity investments and cooperatives. In the results, the joint venture was the only form used among the collaboration entities. Activities of two or more family farms are shifted and bundled into a new company, in which both family firms then have a share by input like Todeva & Knoke (2005) explain with the form joint venture. The other three forms did not emerge from the results. In addition, the results confirmed that the collaboration forms of Vrolijk et al. (2007) occur regularly among both single family farms

and collaboration entities. Labour and machinery exchange takes place in both collaboration entities and single family farms. Contract work takes place a lot, mainly by collaboration entities that have extra time available. Land exchange takes place in collaboration entities and single family farms, this is not only exchanged with other arable farmers but also with livestock farmers.

Five types of legal structures were presented from the literature: limited liability company, limited partnership, partnership, general partnership and cooperative. The results show that the choice of collaboration entities in the arable sector is mainly limited to the general partnership (mentioned 6 times) and partnership (mentioned 2 times). The main reason for this is that these are easier to manage than the others and less fiscal regulations are concerned. The cooperative does not occur at all and the limited liability company in a very few cases, in the case of risky operations or very high income. Limited partnership is used to divide shares to investors. The choice of legal structure corresponds to the considerations around control and responsibilities; liabilities; taxes, income and assets; and the transfer of the organisation (Vijn et al., 2021). Retirement provision is not mentioned by any respondent. Both the literature of Smit et al. (2009) and the results show that choosing a legal entity, always involves a third party like an accounting firm.

5.2 Drivers and barriers for a family farm for horizontal collaboration

Drivers

From the literature, several categories of drivers for collaborating have been created. Business drivers, economic drivers, strategic drivers, political drivers and social drivers. In the results, it is very clear that the main drivers for entrepreneurs beforehand are economic and business drivers. Entrepreneurs will collaborate to achieve a better result than they would as a separate family farm and possibly to sustain the farm.

Economies of scale, bargaining power in the market are the most important economic drivers. Important business drivers are better decision making through more knowledge and information, specialization in certain tasks and availability of skilled personnel. It appears to be that social drivers are important when the collaboration entity is already running, only preserving the family farm in the family is important beforehand. During the operations, entrepreneurs realize the benefits of the increased job satisfaction by working together and the

guarantee that work on the farm can be done by other entrepreneurs. Strategic and political drivers are no reason to start collaborating in the arable sector.

Barriers

The categorisations based on macro-, meso- and micro-level according to the literature of (Hummell et al., 2022) does not align well with practice. This is because the meso- and micro-

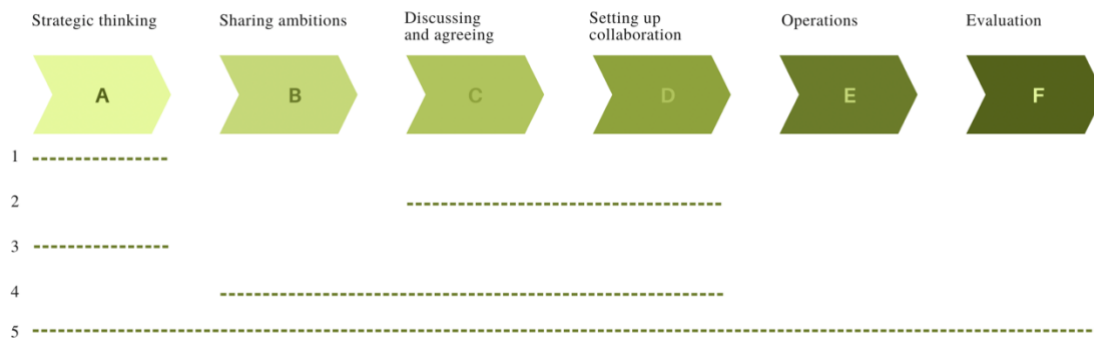


Figure 2: Barriers in collaboration process

level barriers are very similar. In a collaboration entity in the arable sector, management is shared and it is very important whether the partners get along. There is no management above the entrepreneurs bringing their family farms together into one collaboration entity, the entrepreneurs mainly carry out operations within their own family circles and thus take few external employees to the new collaboration entity and business processes are very similar. As a result, the following meso and micro-level barriers are not relevant: lack of clarity of organisational purpose and roles; hindrance of current organisational systems and processes; inequality and power balance differences.

The remaining barriers of Hummell et al. (2022) can be labelled as relevant. To explain the other barriers, reference is made to figure 3. The results show that the following barriers are the most important and can cause problems in all steps: Difference in vision and ambitions between partners and problems with trust and relationships are often tackled in the first two steps in the collaboration entity, by getting to know each other well and sharing visions and ambitions. However, it happens to be that partners are not always clear about their goals and eventually it turns out that partners get opposite objectives in the collaboration entity (barrier 5). In addition, it may turn out that partners do not get along well and do not trust each other, which can bring collaboration entities to its end (barrier 5). Not named in the literature but very

relevant is poor communication. Poor communication ensures that ambitions are not properly shared, and agreements are not correctly written down in the first steps. During the operations, collaboration entities find themselves in disagreement over the objectives and agreements made (barrier 5).

At the macro level, policy instruments and institutional arrangements and costs for setting up the collaboration entity can be seen as barriers but are easily tackled. In the first is accepted by the entrepreneur that setting up a collaboration entity takes time and money (barrier 1). Laws and regulations do not block the setting up of the collaboration entity because accounting firms and consultants assist in this process (barrier 2). One of the two barriers of Smit et al. (2009) conservation of culture of the family farm is tackled early in the collaboration process (barrier 3). This is because the entrepreneurs retain ownership of their farm and land, and because they discuss collaboration well with relatives in the family. During the first step, an entrepreneur thinks carefully about whether the entrepreneur himself is suitable to collaborate. In most cases, this tackles the barrier of reluctance to lose autonomy (barrier 3). Good communication and putting agreements on paper (optionally with a consultant) in step 3 and 4, before the collaboration entity starts ensures that certain barriers disappear. These are differences in workforce; differences in values and principles; unclear role division, differences in size of organisations, business systems, contracts and cropping plan (barrier 4).

Overcoming the barriers

Based on the interviews and on desk research, some solutions to overcome the barriers entrepreneurs encountered have been drawn up per barrier.

Laws and regulation/policies: Using a third party like an accountancy firm or consultant who can assist entrepreneurs with barriers with unawareness about regulation and policies. Another option could be to ask for help with consisting collaboration entities.

Cost and time to set up the collaboration: Using a third party like a process consultant who prevent the process from slowing down due to unawareness about the steps fastens the process. A subsidy of the government could help to overcome the costs.

Differences in sizes of organisations, business systems, contracts and the cropping plan: Using a timesheet in a system to make the input of hours transparent. Using a third party like an accountancy firm or valuation firm to value the inputs as fixed assets, land and labour. On the other hand accepting the fact that there will always be a difference in the relative compensation.

Differences in competences, motivation and aspirations: Communicate about the ideas of the organization and write them down on paper. Make sure beforehand that the other personality is known by getting to know each other or asking people in the other his environment.

Differences in norms and values: Communicate about your norms and values and make agreements on them with the other partners.

Losing autonomy: Make sure to decide how decisions will be taken in the future. To still be able to make your own decisions, make agreements on the level of responsibility everyone has and use for example sub-areas per partner.

Losing the family culture in the organization: Communicate with your own family and make sure that land and the farm itself can be withdrawn in a certain period based on the agreements in the contract. Keep the family involved in the situation by informal events.

Lack of communication: Put agreements clearly on paper at the beginning, by for example using independent process facilitator. Decide on how you will make decisions and communicate to each other. Hold work consultations or evaluation meetings once in a while, use an agenda, action list and minutes during these meetings.

5.3 Internal governance differences between a family farm and a family farm that is part of horizontal collaboration

The differences between the concept of a family farm and a family farm that will collaborate are explained. According to the literature, there are four elements that are important in the concept of a family farm: ownership, management decisions, daily work and control of the farm. The change of the elements are explained:

Ownership: In a collaboration entity, family farms contribute land and often existing barns. Machines from the family farms are brought together into one machine park, usable machines are valued and sold to the collaboration entity and redundant machines are sold. In addition, new barns may be purchased by the collaboration entity. The entrepreneur of the family farm keeps his own land and often also barns, but his machines are sold. The land is contributed for a certain period of time, so there is certainty that farming can be done on this land. There is a clear description in the collaboration contract of when a family farm may exit and what value they get back from the machinery, barns and other investments in the collaboration entity. In conclusion: ownership changes, family farmers keep their own land but the machinery and possibly barns become part of the collaboration entity and represent only a financial compensation when leaving.

Management decisions: The entrepreneur does not have the power to make autonomous management decisions in a collaboration entity. Autonomy changes into joint decision making with other partners. Before a management decision is taken, it has to be discussed together with the other partners or possibly accountability. To what extent an entrepreneur can decide for himself is determined between the partners. The power the family farm retains for itself is to indicate whether it wants to remain part of the collaboration entity and in time it can withdraw its land.

Daily work on the farm: Whereas in the literature the family is always involved in daily work, in practice this is no longer always the case. Farmers can relinquish certain work, or even all work, as they wish, due to, for example, being of age or not being interested in carrying out the work.

Control of the farm: Control changes based on the termination period used in the collaboration contract. The entrepreneur or the new generation can make the decision to return to farming on their own or remain part of the collaboration entity. However, this is subject to a termination period set out in the collaboration contract. If the family farm decides to continue on its own, that farm will be able to withdraw its land and its own barns (if this is still owned) from the collaboration entity. But of the machinery, joint investments, the family farm will only get back a value if the collaboration entity continues to exist.

According to the literature, there is a further difference in that at least two different family farms should jointly agree on how to set up the collaboration entity. It is mainly recommended by literature, desk research and examples of failed collaboration entities to do this in an official way and to document it. However, certain real-life examples showed that collaborations entities operated or at least started operating without being properly written down on paper, only in obligatory contracts. The consultants agree that particular points should be discussed, but two of the three indicate that putting agreements on paper is very important and the other attaches less importance to this. The other consultant says he attaches less value to this because he thinks it is more about trust and that involving third parties to put all agreements perfectly on paper can be very expensive. He has not done so in his own collaboration entity with his cousin, although he does indicate that he would recommend this if a collaboration entity is set up outside family ties.

When it comes to the things that need to be agreed between family farms in a collaboration contract, several things are named. For each category is explained whether there is a difference in practice compared to the literature and what this difference looks like.

Input of land, labour and fixed assets. The literature and practice both indicate that this needs to be discussed and therefore it is actually done. The issue here is the extent of the input and the compensation in return. This happens in different ways, some collaborations buy new, larger machines for the collaboration entity and may even build a new shed. Other collaboration entities bring their machinery together and sell machines not included in this. In addition, the value for land, machinery and fixed assets is made up and verified by the accountant himself or other third parties are involved like: like a valuer or a consultant. It is clearly discussed how much labour is required and who will perform labour within the organisations. The different partners discuss who will perform which tasks and what this remuneration looks like within the organisation. This can be based on a profit percentage, a fixed remuneration and between the types of jobs there can also be a difference based on pay scales.

Profit distribution. No difference between the literature and practice, this is well discussed at the beginning and the ways of distributing profit are mostly the same. Contributed assets like labour, fixed assets and land are given fixed remuneration. Then, based on percentages of land, how to divide the residual profit is considered. Alternatively, percentages without fixed remuneration are split so that total profits are distributed.

Joint decision making: Joint decision making is labelled as very important to discuss and write down through desk research. In practice agreeing and writing down on paper does not always occur. Discussing joint decision making is often overlooked by partners and referred to at a later stage that the agreements were not clear at the beginning. A number of partners have dropped out of organisations because they did not consult well with others, and this was not properly recorded initially. It is important to record how a decision is made, up to what level decisions are made independently and how accountability and escalation is done in the organisation. Some do this annually because intensive consultations are not necessary and others with multiple partners do it informally weekly and formally monthly with an agenda, decision list and minutes.

Termination of collaboration entity: Literature and desk research show that it is important to record this well, but the results show that this is not always well established. In some practical examples, agreements were made about stepping out and these were recorded in contracts, in other examples this was not done and they sometimes went back to it later. Consultants'

(2013) and Tallman (2000). This is a crucial step where ideas are shared and it is assessed whether the entrepreneurs have a similar idea about collaborating and whether they are suitable to work together. Results show that it is very important to start this conversation well and have it clear, regardless of whether partners know each other well or not. A good solution to get to know a partner better is to first spend a year or several years seeing if a less intensive collaboration such as a shared building plan without being very firmly attached to each other goes well between the partners.

- C. **Discussing and agreeing:** In this step, the principles of the organisation are determined, what cropping plan will be used and what the integration between the different organisations will look like. The strategy is determined, and the future contribution of land, labour and fixed assets is examined, as well as the compensation in return. It also discusses how responsibilities are divided and how a decision is made within the organisation, or how the exit of a partner works due to calamities, conflicts or other reasons. This is a process that in reality is often given too little attention, which can lead to problems at a later stage of the collaboration. Besides, it is difficult to come up with an answer for every situation. This process is most similar to the literature depicted by Kaats & Opheij (2013) and the negotiating described by Tallman (2000) is less common in reality, partners do not need to negotiate too much because they have the same interests for collaboration.
- D. **Setting up the collaboration:** In this step, the agreements made in step 3 are put on paper and collaboration requirements from legislation are followed. Setting up the organisation with Chamber of Commerce, drawing up the collaboration contract and changing things in tax terms or insurances. It varies by collaboration entity how much is put on paper of the agreements made, in several cases very little was put on paper and other cases put very much on paper. It is recommended from desk research to put as much as possible on paper. This fits well with the literature (Kaats & Opheij, 2013; Rosenbrand et al., 2003; Tallman, 2000).
- E. **Operations:** In this step, the organisations are implemented, and the family farms start operating together in a collaboration entity. According to the literature, this is step is more complicated than it actually is. This is because the arrangements are made by the people doing the operations and they do the same work they have always done.
- F. **Evaluation:** The last step is evaluation, there are few differences between the literature and practice. Not all collaboration entities evaluate equally, and this is because in some collaboration entities, not everyone is involved in the work and acts more as a silent

partner providing their land and fixed assets. The collaboration entities where several people collaborate, consult more and evaluate back on progress about monthly where they extract new actions for a next month. They also evaluate fees annually and then strategic goals are adjusted if necessary.

Interaction in the process of collaboration:

1. It often happens that A: Strategic thinking and B: sharing ambitions, occur together. This is because potential partners are approached in step B and these potential partners then must first think for themselves about the suitability of collaboration for themselves and with the potential partner.
2. From step C: negotiating and agreeing, during concrete conversations with a potential partner, the entrepreneur is made to think about how he would like to set up the collaboration and whether the way this is agreed upon suits that person. Tallman (2000) also explained this in the literature and says that this happens during the whole collaboration process.
3. The interaction between negotiating and agreeing and setting up the collaboration comes from putting points on paper directly with a possible third party such as an accountant, process supervisor or a consultant. Furthermore, the formalities that need to be described in a partnership contract ensure that things still need to be discussed and agreed upon. In the literature, this is described as two separate steps.
4. From the evaluation process in step F, there is often a return to step D, where agreements are put on paper. This may be because certain things need to be changed in the contract or on paper because it does not seem to be working well. In addition, consideration may be given to terminating a contract because a collaboration does not seem to be working. This interaction is not specifically explained in the literature.
5. Step E and F are often seen in literature and practice as one step. Kaats & Opheij (2013) and Tallman (2000) explain that evaluation takes place during operations. In practice this happens as well, on the other hand, most of the agricultural entities plan specific evaluation moments yearly to oversee the appointments and compensations stated in the contracts.

Third parties

The third parties used in practice hardly differ from the literature that described how this worked based on a workshop of Smit et al. (2009). An accounting firm with accountants and

tax specialists is used in all cases, in addition optionally consultants are used to lead the conversations between potential partners, advise on tax issues and guide the process. Valuing companies and mechanization companies are used to assign values to fixed assets and land. In addition, families are constantly informed and involved in the process of collaboration.

5.5 Contribution of this research

During this research, the question 'How to integrate Dutch arable family farms into horizontal collaboration?' was answered. Several studies had already shown the drivers and barriers to collaborate and the possible forms and legal structures in a collaboration entity. Answers in different studies conducted earlier were thus confirmed by the empirical part of this research. The new findings came mainly from the different possibilities in internal governance within a collaboration entity of arable family farms. Also, empirical research from this research showed what specifically the process from a family farm to a collaboration entity looks like. It also showed how things went wrong in previous examples and how these mistakes can be avoided.

5.6 Reliability, validity and generalizability

Reliability

Reliability is about how consistently something is measured (Blumberg et al., 2014). If the research were carried out again there would be no difference in the forms of collaboration, but there would be a difference in the legal structures based on changing legislation in the Netherlands. There would be little or no difference in drivers and barriers, as shown by the results of the workshop by Smit et al. (2009) and the results of this research. However, the barriers might change because of changing legislation. Internal governance could differ over several years as farming organizations grow larger over the years (with and without collaboration) and as a result, farming organizations become more professional and will focus more on internal governance. The process from a family farm to a collaboration entity will not differ much. Over the years, changes in laws and regulations may make certain components irrelevant.

Validity

Validity is about whether results are correct and whether you can draw conclusions based on them (Blumberg et al., 2014). Different keywords and synonyms ensured during literature review that the research did not miss vital information. By doing pilot interviews with people

from the researcher his personal network the researcher made sure the interview guide was valid. He asked for feedback from the first three respondents and the professor, to make sure interview questions were understandable and accurate. The researcher sent the interview guides in advance to the respondents so they could take a look through them. He brought the interview guides to the interviews so respondents could look through the questions and categorizations in the interview guide when they were asked a question. Furthermore, the researcher made sure to search for information on the internet (NexisUni), to ask deepening questions. There could be differences between the quality of the first three interview results and later ones, since there were adjustments made and the interviewer knew more about the subject later on. On the other hand, the researcher made sure that these were not the most important respondents.

Generalizability

This research is specifically about the arable sector, so it is not possible to use this research in its entirety for other agricultural sectors such as livestock farms and greenhouse horticulture companies, due to differences in business activities, regulations and size of organisations. Other barriers from legislation and regulations, for instance, play an even greater role here. In addition, the research was conducted in the Netherlands, where specific regulations apply. This research will be difficult to use for entrepreneurs in other countries because, for example, laws and regulations, culture and size of family farms differ and different drivers and barriers occur, making a collaboration entity look very different.

5.7 Limitations of this research

One limitation of this research is that it was conducted by someone who used his personal network, among other things, to organise interviews. Should someone else do this, other people might be interviewed from another part of the Netherlands, who might give different answers. Another limitation may be that the researcher did not use focus groups, which might have brought interesting discussions to the surface. In addition, some collaboration entities did not want to participate in the interviews, which ensures that any important information was omitted. In addition, the researcher chose to interview entrepreneurs from single family farms who were part of machinery collaborations. Interviews with entrepreneurs who do not want any kind of collaboration could have possibly raised interesting barriers.

During the interviews, it occurred that some interviews did not follow the exact order and certain questions were addressed in a different way than previously intended. This is because the interviews were semi-structured and because respondents had already given certain answers, repetition was unnecessary. The business advisors came from different backgrounds, making it impossible to compare them precisely. Collaboration entities were treated as the same on the basis of one collaboration entity while there were differences in terms of size, structure and time that the organisation was set up. Consider, for example, differences in the size of the organisation and difference in the number of partners that were operating. In some collaboration entities, certain family businesses were not active in terms of labour within the organisation, these operated as silent partners and contributed land and fixed assets. A certain collaboration was set up in 1998 and one other was set up last year.

5.8 Future research

Based on this research, it is an interesting option to find out how a collaboration entity performs best. It appears that the economic driver is very high, so how can a collaboration entity be set up to perform best and what size is ideal. In addition, it would be very interesting to see how collaboration entities can be set up in other agricultural sectors. Based on a circular economy, it would be very interesting to see how a collaboration entity could be set up between different agricultural sectors such as livestock farming and arable farming.

C: Discussing and agreeing & D: Setting up the collaboration: These steps are often seen together (3), because agreements (C) will be put on paper (D). Depending on one's preferences, elements of the collaboration entity are extensively explored and arranged for the collaboration contract. Agreements are made about the vision and strategy of the organisation, input of the family farms, profit distribution and how internal governance looks like. In this step, entrepreneurs often go back to step A for themselves to see whether the form of collaboration and the additional rules they are entering into are really for them after all (2).

E: Operations & F: Evaluation: these steps are often seen together because evaluation takes place during the operations (5). Operations will start based on the agreements and prior ways of working. The big change is in accountability and consultation with another partner. Evaluation moments occur more often in collaboration entities with multiple operating partners (approximately monthly) than in an organisation with one operating partner (approximately annually). Because of the evaluation, adjustments in the collaboration entity are made in step D (4).

Drivers and barriers for a family farm to become part of horizontal collaboration

The literature showed that there were six different categories of drivers. Empirical research showed that economic, human capital and social drivers were the most important.

Economic drivers: better results through economies of scale and better negotiating position in the market. *Human capital drivers:* better decision-making through more knowledge and information; specialization in farm activities; availability of skilled personnel and less dependent on one entrepreneur. *Social driver:* The farm will stay preserved in the family.

From the literature, complemented with professional literature there are various categories of barriers. In empirical research, the following barriers proved to be the most important and various solutions were found to overcome the barriers (can be found in table 20).

Table 18: Barriers and solutions

Barriers	Solutions
Differences in vision and aspiration	In step A: Consider if you are able to collaborate. In step D: Put the agreements and objectives on paper.
Problems with trust and personal relationships	In step B: Consider if you can collaborate with the potential partner, by meeting and conversing informally with the partner and people close to him or start with a less intensive collaboration.
Farmers are reluctant to lose autonomy	In step A: Consider if you are able to collaborate and agree on responsibilities based on sub-areas within the collaboration entity.
Lack of communication	In steps C-D: Use manual (shown in section 2.4) to discuss all internal governance elements and agree on the way of communication, with for example organizing monthly meetings with an agenda and minutes.

Horizontal forms of collaboration and legal structures for Dutch arable farmers

From empirical research it appears that machine collaboration and exchange of labour is the most used form for single family farms. In the full integration of exploitation farm, a collaboration entity is set up. For the collaboration entity, the general partnership and partnership are the most common. The choice is based on considerations around control and responsibilities; liabilities; taxes, income and assets and the transfer of the organisation.

Internal governance differences between a family farm and a family farm that is part of horizontal collaboration

The differences between a single-family farm and a family farm that will collaborate are explained in table 21. Based on elements of the definition of the family farm.

Table 21: Differences between single family farm and family farm in collaboration

	Family farm	Family farm in collaboration entity
Ownership	Family has ownership of the farm assets.	Family keeps ownership of their land but machinery and possibly barns become part of the collaboration entity and represent only a financial compensation when leaving.
Management decisions	Family has the power to make management decisions and perform entrepreneurial roles within the farm.	Family does not have the power to make autonomous management decisions, this changes into joint decision making with partners.
Daily work	Family is directly involved in daily work.	Family is not required to be involved in day-to-day work, but this is determined according to the aspirations of the different partners and the goals of the collaboration.
Control of the farm	Control of the farm is passed between the generations.	Control of the farm is based on the notice period in the collaboration contract. The family member who is responsible for the family farm decides if he wants to remain part of the collaboration entity or start on his own and buys new machinery.

In determining what the internal governance of a collaboration entity should look like. The following topics are covered: intention of collaboration; contribution with inputs to collaboration; profit distribution; decision-making; termination of collaboration entity; liability in collaboration; provisions and agreement; and action points. This is further elaborated in section 2.4.

Concluding, *‘how to integrate Dutch arable family farms into horizontal collaboration?’*

It is important that the family farm entrepreneur himself is ready to collaborate, and that he or she determines well for himself or herself what the intention behind the collaboration entity is and what it will look like to his or her liking. It is very important that this information is expressed to the potential partner(s). From then on, good agreements can be made on internal governance and legal structure. With the help of third parties, the personal will to collaborate and good communication there are no barriers that actively block the collaboration process.

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Appendix

Appendix I: Literature review

Table 22: Entire table with definitions (Todeva & Knoke, 2005)

(1) Hierarchical relationships	Through an acquisition or merger, one company gains complete control of another's assets and uses the ownership rights system to coordinate operations.
(2) Joint ventures	Two or more businesses form a legally binding entity that is held jointly and has a specific function for its parents, such as marketing or research and development.
(3) Equity investments	A firm's direct stock acquisition of shares in another firm results in a majority or minority equity stake by that firm.
(4) Cooperatives	Associations of small businesses that pool, organize, and manage their resources.
(5) R&D consortia	These agreements between companies for joint research and development are frequently established in rapidly evolving technology domains.
(6) Strategic cooperative agreements	Corporate networks built on collaborative multi-party strategic control in which partners collaborate on important strategic choices and share accountability for performance outcomes.
(7) Cartels	When major firms band together to jointly control output and/or prices within a given industry, they act as a restraint on competition.
(8) Franchising	A franchiser retains control over pricing, marketing, and standards of standardized service while granting a franchisee access to a brand identification within a specific geographic area.
(9) Licensing	In exchange for royalties and fees, one business allows another to use its proprietary technologies or manufacturing methods.
(10) Subcontractor networks	A group of connected businesses where a subcontractor bargains for long-term discounts, manufacturing quantities, and delivery dates from its suppliers.
(11) Industry standards committees	These are bodies that work to get member companies to agree to accept technical standards for commerce and manufacture.
(12) Action sets	Temporary organizational coalitions whose members work together to campaign for specific changes in public policy.
(13) Market relations	Independent business dealings facilitated only by the price mechanism.

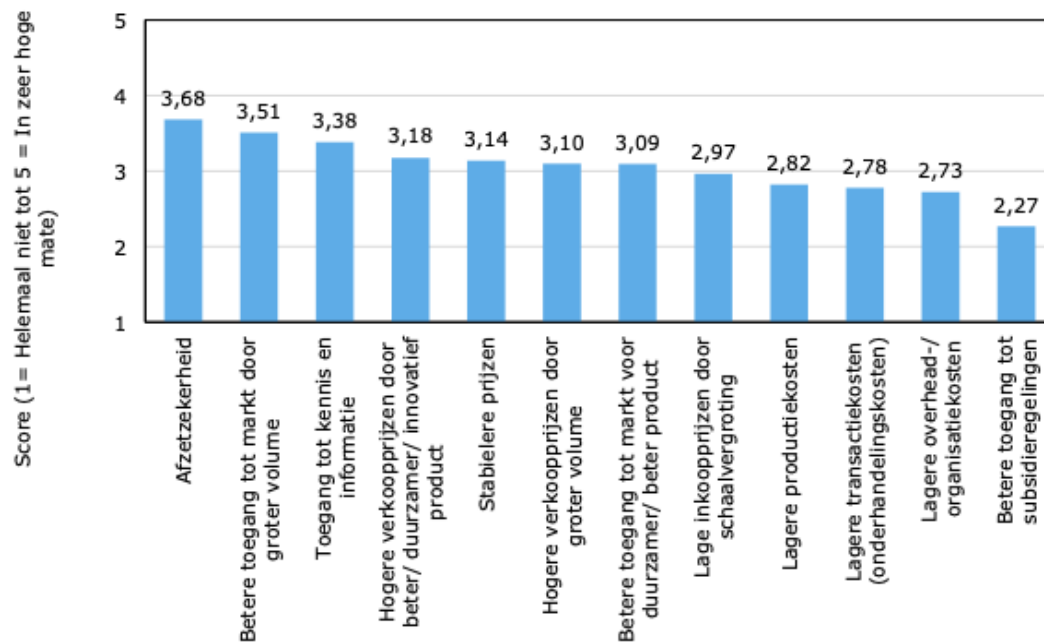


Figure 6: Drivers for farmers to collaborate according. Source: Baltussen et al., 2018

Schematisch overzicht rechtsvormen

	Eenmanszaak	Besloten vennootschap	Naamloze vennootschap	Maatschap	Vennootschap onder firma	Commanditaire vennootschap	Vereniging met volledige rechtsbevoegdheid	Vereniging met beperkte rechtsbevoegdheid	Coöperatie/ Onderlinge waarborgmaatschappij	Stichting
Oprichting	Vormvrij	Notariële akte	Notariële akte	Vormvrij, voorkeur schriftelijk/ notariële contract	Vormvrij, voorkeur schriftelijk/ notariële contract	Vormvrij, voorkeur schriftelijk/ notariële contract	Notariële akte	Geen notariële akte	Notariële akte	Notariële akte
Kapitaalvereiste	Geen	€ 0,01	€ 45.000	Geen	Geen	Geen	Geen	Geen	Geen	Geen
Bestuur	Eigenaar	Directie	Directie	Maten	Vennooten	Behorend vennooten	Bestuur	Bestuur	Bestuur	Bestuur, eventueel Raad van Toezicht
Andere organen	Geen	Aandeelhouders, evt. Raad van Commissarissen	Aandeelhouders, evt. Raad van Commissarissen	Geen	Geen	Commanditaire vennooten	Leden	Leden	Ledenraad, eventueel Raad van Commissarissen	Geen
Aansprakelijkheid	Privé 100%	bv zelf, bestuur bij onbehoorlijk bestuur	nv zelf, bestuur bij onbehoorlijk bestuur	Privé voor gelijk deel als maatschap verplichtingen niet nakomt	Alle vennoten privé voor 100% als wof verplichtingen niet nakomt	Behorend vennoot 100% privé, commanditaire vennoot voor zijn inbreng	Vereniging zelf Bestuur bij onbehoorlijk bestuur	Vereniging ingeschreven in Handelsregister. Eerst de vereniging, eventueel bestuur. Vereniging niet ingeschreven Handelsregister. Het bestuur	De coöperatie Bestuur bij onbehoorlijk bestuur, leden afhankelijk van statuten (uitgesloten, beperkt of wettelijk)	De stichting, bestuur bij onbehoorlijk bestuur
Belastingen	Eigenaar inkomstenbelasting over winst met eventueel toepassing van mkb-winstvrijstelling en ondernemersaftrek	bv over winst vennootschapsbelasting, over salaris directeur en dividend aandeelhouders loon/inkomstenbelasting	nv over winst vennootschapsbelasting, over salaris directeur en dividend aandeelhouders loon/inkomstenbelasting	Maten afzonderlijk over winst/deel inkomstenbelasting. Onder voorwaarden met toepassing mkb-winstvrijstelling en ondernemersaftrek	Vennooten afzonderlijk over winst/deel inkomstenbelasting, onder voorwaarden met toepassing mkb-winstvrijstelling en ondernemersaftrek	Behorend vennoot over winst en commanditaire vennoot over rendement, inkomstenbelasting. Behorend vennoot onder voorwaarden toepassing mkb-winstvrijstelling en ondernemersaftrek	Geen, tenzij de vereniging een onderneming heeft, dan vennootschapsbelasting	Geen, tenzij de vereniging een onderneming heeft, dan vennootschapsbelasting	De coöperatie vennootschapsbelasting, leden afhankelijk van rechtsvorm over winstuitkering	Geen. Tenzij de stichting een onderneming drijft, dan vennootschapsbelasting
Sociale zekerheid	Geen werknemersverzekeringen	Bestuur geen werknemersverzekeringen, tenzij er ontslagmogelijkheid door aandeelhouders is	Bestuur geen werknemersverzekeringen, tenzij er ontslagmogelijkheid door aandeelhouders is	Geen werknemersverzekering	Geen werknemersverzekering	Geen werknemersverzekering	Geen werknemersverzekeringen	Geen werknemersverzekeringen	Bestuur geen werknemersverzekeringen, tenzij tegen hun wil ontslagmogelijkheid door ledenvergadering	Geen werknemersverzekeringen
Verplicht om UBO's (uiteindelijk belanghebbenden van een organisatie) in te schrijven?	Nee, hoeft geen UBO's in te schrijven	Ja, een niet-beursgenoteerde bv moet UBO's inschrijven	Ja, een niet-beursgenoteerde nv moet UBO's inschrijven	Ja, een maatschap moet UBO's inschrijven	Ja, een wof moet UBO's inschrijven	Ja, een cv moet UBO's inschrijven	Ja, een vereniging met volledige rechtsbevoegdheid moet UBO's inschrijven	Ja, een vereniging met beperkte rechtsbevoegdheid maar met onderneming moet UBO's inschrijven	Ja, een coöperatie en een ovm moeten UBO's inschrijven	Ja, een stichting moet UBO's inschrijven

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januari 2023

Figure 7: Scheme of legal structures in the Netherlands by (Chamber of Commerce, 2023)

Appendix II: Interview guides

Different interview guides were used for stand-alone family firms, family firms working together and for consultants. When information was available on the internet about this organisation, this was looked at and clarification was sought, as shown in example B, where the information found is listed in the interview. The interviews are held in Dutch, so the Dutch version is presented. Due to anonymity the names of respondents and their organisations are left out.

Interview for family business operating on its own:

Achtergrondinformatie respondent:

Naam respondent	Left out intentionally
Achtergrond respondent:	Left out intentionally
Relevantie in onderzoek:	<p>Dit onderzoek gaat over samenwerking, deze samenwerking heeft betrekking tot het gezamenlijk exploiteren van een akkerbouwbedrijf.</p> <p>Onderzoeker wil meer inzicht krijgen in het integratieproces vanuit een familiebedrijf naar een integraal samenwerkingsverband.</p> <ul style="list-style-type: none">- Intensiteit en vorm van de samenwerking- Opzet van samenwerking en het integratieproces- Obstakels en drijfveren- Bestuurlijke beslissingen
Datum	15-12-22 16:00

Introductie, doel en ethiek van het interview (5 minuten):

1. Introductie interviewer: Ik ben Niels Versluijs, student Master Management, Economie en Consumentwetenschappen. Ik focus mij gedurende mijn scriptie op het proces richting integrale samenwerking tussen familiebedrijven gefocust op de akkerbouw.
2. Mag het gesprek opgenomen worden voor onderzoeksdoeleinden? Onderzoeksdoeleinden: Transcriptie en coderen van interview om verzamelde data op een betrouwbare manier te kunnen vertalen naar bruikbare informatie om de onderzoeksresultaten op te kunnen stellen.
3. Ethische punten: Op elk moment mag een interviewvraag worden overgeslagen of worden besloten om het interview te beëindigen. Verder is er de mogelijkheid om het interview te anonimiseren. Deze vraag wordt aan het einde nogmaals gesteld.
4. Doel van dit onderzoek: Het ontwikkelen van een stappenplan van het integratieproces met alle belangrijke beslismomenten met de mogelijke keuzes. Verder de obstakels en drijfveren gedurende het integratieproces en de mogelijkheden om hier mee om te gaan.
5. Kunt u een korte introductie geven over uw belangrijkste werkzaamheden?

Deel 1A: Intensiteit en vorm van de samenwerking (10 minuten):

De focus van dit onderzoek ligt op de intensiteit van samenwerking en de juridische structuur. 6 verschillende soorten intensiteiten en 6 verschillende juridische structuren.

Samenwerking waar u in deel genomen kan worden:

- A. Geen enkele vorm van samenwerking
- B. Het delen van machines.
- C. Het delen van machines en personeel.
- D. Overnemen van bepaalde werkzaamheden.
- E. Gedeeltelijk gecombineerd bouwplan.
- F. Volledige integratie van exploitatie (één bouwplan, één portemonnee).

Juridische structuur van de samenwerking:

- A. Geen juridische structuur
- B. Commanditaire vennootschap
- C. Besloten vennootschap
- D. Vennootschap onder firma
- E. Maatschap
- F. Coöperatie

- 6. Welke vorm van samenwerking neemt u in deel?
- 7. Waarom is er gekozen voor deze samenwerking?
- 8. Waarom is er gekozen voor deze juridische structuur?
- 9. Zou u in een verder gaande samenwerking deel willen nemen?

Deel 1B: Opzetten van samenwerking en het integratieproces (10 minuten):

Uit literatuur blijkt dat er zes fases zijn bij het opzetten van een samenwerking.

- A. Het persoonlijk verkennen van de mogelijkheden.
- B. Het delen van ambities met mogelijke partner.
- C. Het onderhandelen en maken van afspraken.
- D. Het opzetten van de samenwerking (op papier).
- E. De start van de samenwerking.
- F. Het evalueren en aanbrengen van aanpassingen.

- 10. Welke stappen vindt u het belangrijkste?
- 11. Welke stappen vindt u het lastigst?
- 12. Welke stappen kosten volgens u de meeste tijd?
- 13. Zijn er achteraf stappen waar meer de nadruk op gelegd had moeten worden?
- 14. Welke derde partijen (zoals bijvoorbeeld adviseurs) hebben invloed op dit proces?
- 15. Wat zijn de aanpassingen die uw familiebedrijf moest maken om te kunnen samenwerken? (M.b.t. besluitvorming, manier van werken)

Deel 2: Obstakels en drijfveren (10 minuten):

Hier worden een aantal mogelijke obstakels en drijfveren benoemd die het proces tot verder gaande samenwerking kunnen beïnvloeden.

Obstakels:

- A. Wet- en regelgeving/beleid.
- B. Kosten en tijd die het kost om de samenwerking op te zetten.
- C. Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan.
- D. Verschillen in competenties, motivatie en aspiraties.
- E. Verschillen in normen en waarden.
- F. Het verliezen van autonomie.
- G. Het verliezen van de familiecultuur in de organisatie.

Drijfveren:

- A. Bedrijfskundig: Betere bedrijfspresentaties door meer kennis, een beter netwerk en meer specialisatie.
- B. Economisch: Schaalvoordelen die zorgen voor minder kosten; betere verkoopprijzen door betere onderhandelingspositie; risicospreiding.
- C. Strategisch 1: Bereiken van nieuwe markt; complementaire kennis en kunde; kunnen investeren in nieuwe projecten.
- D. Strategisch 2: Samenwerken om te voldoen aan juridische eisen van nu of in de toekomst.
- E. Sociaal: Samenwerken voor het werkplezier; verantwoordelijkheid kunnen delen; meer tijd hebben voor andere dingen; betrokkenheid bij de organisatie houden.

- 16. Zou u te maken hebben met de volgende obstakels (A-G)?
- 17. Zou u te maken hebben met andere niet genoemde obstakels?
- 18. Welke obstakels wegen voor u het zwaarst en waarom?
- 19. Zou u te maken hebben met de volgende drijfveren (A-E)?
- 20. Zou u te maken hebben met andere niet genoemde drijfveren?
- 21. Welke drijfveren wegen voor u het zwaarst en waarom?

Deel 3: Bestuurlijke beslissingen (10 minuten):

- 22. Hoe maakt u op het moment beslissingen voor uw onderneming?
- 23. Hoe maakt u gezamenlijk beslissingen?
- 24. Hoe werkt uw evaluatieproces?
- 25. Wat zijn de succesfactoren in samenwerken?

Afronding (5 minuten):

- 26. Mag alles wat we vandaag besproken hebben gebruikt worden in het onderzoek?
- 27. Kan uw naam/bedrijfsnaam gebruikt worden bij het onderzoek?

28. Zou u het eindproduct willen ontvangen?
 29. Kan ik op een later moment nog schriftelijk contact met u opnemen?

Interview family business in collaboration:

Achtergrondinformatie respondent:

Naam respondent:	Left out intentionally
Achtergrond respondent:	Left out intentionally
Relevantie in onderzoek:	<p>Dit onderzoek gaat over samenwerking, deze samenwerking heeft betrekking tot het gezamenlijk exploiteren van een akkerbouwbedrijf.</p> <p>Onderzoeker wil meer inzicht krijgen in het integratieproces vanuit een familiebedrijf naar een integraal samenwerkingsverband.</p> <ul style="list-style-type: none"> - Intensiteit en vorm van de samenwerking - Opzet van samenwerking en het integratieproces - Obstakels en drijfveren - Bestuurlijke beslissingen
Datum:	Left out intentionally

Introductie, doel en ethiek van het interview (5 minuten):

1. Introductie interviewer: Ik ben Niels Versluijs, student Master Management, Economie en Consumentwetenschappen. Ik focus mij gedurende mijn scriptie op het proces richting integrale samenwerking tussen familiebedrijven gefocust op de akkerbouw.
2. Mag het gesprek opgenomen worden voor onderzoeksdoeleinden? Onderzoeksdoeleinden: Transcriptie en coderen van interview om verzamelde data op een betrouwbare manier te kunnen vertalen naar bruikbare informatie om de onderzoeksresultaten op te kunnen stellen.
3. Ethische punten: Op elk moment mag een interviewvraag worden overgeslagen of worden besloten om het interview te beëindigen. Verder is er de mogelijkheid om het interview te anonimiseren. Deze vraag wordt aan het einde nogmaals gesteld.
4. Doel van dit onderzoek: Het ontwikkelen van een stappenplan van het integratieproces met alle belangrijke beslismomenten met de mogelijke keuzes. Verder de obstakels en drijfveren gedurende het integratieproces en de mogelijkheden om hier mee om te gaan.
5. Kunt u een korte introductie geven over uw belangrijkste werkzaamheden?

Deel 1A: Intensiteit en vorm van de samenwerking (15 minuten):

De focus van dit onderzoek ligt op de intensiteit van samenwerking en de juridische structuur. 6 verschillende soorten intensiteiten en 6 verschillende juridische structuren.

Samenwerking waar u in deel genomen kan worden:

- A. Geen enkele vorm van samenwerking
- B. Het delen van machines.
- C. Het delen van machines en personeel.
- D. Overnemen van bepaalde werkzaamheden
- E. Gedeeltelijk gecombineerd bouwplan.
- F. Volledige integratie van exploitatie (één bouwplan, één portemonnee)

Juridische structuur van de samenwerking:

- A. Geen juridische structuur
- B. Commanditaire vennootschap
- C. Besloten vennootschap
- D. Vennootschap onder firma
- E. Maatschap
- F. Coöperatie

- 6. Welke vorm van samenwerking neemt u in deel/heeft u in deel genomen?
- 7. Waarom is/was er gekozen voor deze samenwerking?
- 8. Waarom is/was er gekozen voor deze juridische structuur?
- 9. Wat is de reden waarom de samenwerking niet in stand is gehouden?

Deel 1B: Opzetten van samenwerking en het integratieproces (10 minuten):

Uit literatuur blijkt dat er zes fases zijn bij het opzetten van een samenwerking.

- A. Het persoonlijk verkennen van de mogelijkheden.
- B. Het delen van ambities met mogelijke partner.
- C. Het onderhandelen en maken van afspraken.
- D. Het opzetten van de samenwerking (op papier).
- E. De start van de samenwerking.
- F. Het evalueren en aanbrengen van aanpassingen.

- 11 Welke stappen vindt u het belangrijkste?
- 12 Welke stappen vindt u het lastigst?
- 13 Welke stappen kosten volgens u de meeste tijd?
- 14 Zijn er achteraf stappen waar meer de nadruk op gelegd had moeten worden?
- 15 Welke derde partijen (zoals bijvoorbeeld adviseurs) hebben invloed op dit proces?
- 16 Wat zijn de aanpassingen die een familiebedrijf moest maken om te kunnen samenwerken?

Deel 2: Obstakels en drijfveren (10 minuten):

Hier worden een aantal mogelijke obstakels en drijfveren benoemd die het proces tot samenwerking kunnen beïnvloeden.

Obstakels:

- A. Wet- en regelgeving/beleid.
- B. Kosten en tijd die het kost om de samenwerking op te zetten.
- C. Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan.
- D. Verschillen in competenties, motivatie en aspiraties.
- E. Verschillen in normen en waarden.
- F. Het verliezen van autonomie.
- G. Het verliezen van de familiecultuur in de organisatie.

Drijfveren:

- A. Bedrijfskundig: Betere bedrijfspresentaties door meer kennis, een beter netwerk en meer specialisatie.
- B. Economisch: Schaalvoordelen die zorgen voor minder kosten; betere verkoopprijzen door betere onderhandelingspositie; risicospreiding.
- C. Strategisch 1: Bereiken van nieuwe markt; complementaire kennis en kunde; kunnen investeren in nieuwe projecten.
- D. Strategisch 2: Samenwerken om te voldoen aan juridische eisen van nu of in de toekomst.
- E. Sociaal: Samenwerken voor het werkplezier; verantwoordelijkheid kunnen delen; meer tijd hebben voor andere dingen; betrokkenheid bij de organisatie houden.

- 17. Heeft u te maken gehad met de volgende obstakels (A-H)?
- 18. Heeft u wel eens te maken gehad met andere niet genoemde obstakels?
- 19. Welke obstakels wegen voor u het zwaarst en waarom?
- 20. Heeft u te maken gehad met de volgende drijfveren (A-E)?
- 21. Heeft u te maken gehad met andere niet genoemde drijfveren?
- 22. Welke drijfveren wegen voor u het zwaarst en waarom?

Deel 3: Bestuurlijke beslissingen (10 minuten):

- 23. Hoe wordt waarde bepaald van grond, andere vaste activa en arbeid?
- 24. Wat zijn verschillende vormen van winstverdeling?
- 25. Welke manier van winstverdeling werkt volgens u het beste?
- 26. Wat zijn de verschillende manieren van besluitvorming met meerdere vennoten?
- 27. Welke manier van besluitvorming zou u aanraden?
- 28. Waar lopen partners vaak tegen aan?
- 29. Wat zijn de succesfactoren in samenwerken?

Afronding (5 minuten):

- 30. Mag alles wat we vandaag besproken hebben gebruikt worden in het onderzoek?
- 31. Kan uw naam/bedrijfsnaam gebruikt worden bij het onderzoek?
- 32. Zou u het eindproduct willen ontvangen?
- 33. Kan ik op een later moment nog schriftelijk contact met u opnemen?

Interview consultant:

Achtergrondinformatie respondent:

Naam respondent:	Left out intentionally
Achtergrond respondent:	Left out intentionally
Relevantie in onderzoek:	<p>Dit onderzoek gaat over samenwerking, deze samenwerking heeft betrekking tot het gezamenlijk exploiteren van een akkerbouwbedrijf.</p> <p>Onderzoeker wil meer inzicht krijgen in het integratieproces vanuit een familiebedrijf naar een integraal samenwerkingsverband.</p> <ul style="list-style-type: none">- Intensiteit en vorm van de samenwerking- Opzet van samenwerking en het integratieproces- Obstakels en drijfveren- Bestuurlijke beslissingen
Datum:	Left out intentionally

Introductie, doel en ethiek van het interview (5 minuten):

1. Introductie interviewer: Ik ben Niels Versluijs, student Master Management, Economie en Consumentwetenschappen. Ik focus mij gedurende mijn scriptie op het proces richting integrale samenwerking tussen familiebedrijven gefocust op de akkerbouw.
2. Mag het gesprek opgenomen worden voor onderzoeksdoeleinden? Onderzoeksdoeleinden: Transcriptie en coderen van interview om verzamelde data op een betrouwbare manier te kunnen vertalen naar bruikbare informatie om de onderzoeksresultaten op te kunnen stellen.
3. Ethische punten: Op elk moment mag een interviewvraag worden overgeslagen of worden besloten om het interview te beëindigen. Verder is er de mogelijkheid om het interview te anonimiseren. Deze vraag wordt aan het einde nogmaals gesteld.
4. Doel van dit onderzoek: Het ontwikkelen van een stappenplan van het integratieproces met alle belangrijke beslistmomenten met de mogelijke keuzes. Verder de obstakels en drijfveren gedurende het integratieproces en de mogelijkheden om hier mee om te gaan.
5. Kunt u een korte introductie geven over uw belangrijkste werkzaamheden?

Deel 1A: Intensiteit en vorm van de samenwerking (10 minuten):

De focus van dit onderzoek ligt op de intensiteit van samenwerking en de juridische structuur. 6 verschillende soorten intensiteiten en 6 verschillende juridische structuren.

Samenwerking waar u in deel genomen kan worden:

- A. Geen enkele vorm van samenwerking
- B. Het delen van machines.
- C. Het delen van machines en personeel.
- D. Overnemen van bepaalde werkzaamheden.
- E. Gedeeltelijk gecombineerd bouwplan.
- F. Volledige integratie van exploitatie (één bouwplan, één portemonnee).

Juridische structuur van de samenwerking:

- A. Geen juridische structuur
- B. Commanditaire vennootschap
- C. Besloten vennootschap
- D. Vennootschap onder firma
- E. Maatschap
- F. Coöperatie

- 6. Welke vorm van samenwerking komt het vaakst voor?
- 7. Welke vorm van samenwerking zou u aanraden?
- 8. Welke factoren spelen mee als u een samenwerking aanraadt?
- 9. Welke juridische structuur komt het vaakst voor?
- 10. Welke juridische structuur raadt u aan bij samenwerkingsvorm F: volledige integratie?
- 11. Welke factoren spelen mee bij het kiezen van de juridische structuur?

Deel 1B: Opzetten van samenwerking en het integratieproces (10 minuten):

Uit literatuur blijkt dat er zes fases zijn bij het opzetten van een samenwerking.

- A. Het persoonlijk verkennen van de mogelijkheden.
- B. Het delen van ambities met mogelijke partner.
- C. Het onderhandelen en maken van afspraken.
- D. Het opzetten van de samenwerking (op papier).
- E. De start van de samenwerking.
- F. Het evalueren en aanbrengen van aanpassingen.

- 12. Welke stappen vindt u het belangrijkste?
- 13. Welke stappen vindt u het lastigst?
- 14. Welke stappen kosten volgens u de meeste tijd?
- 15. Welke stappen komen organisaties vaak op terug?
- 16. Welke derde partijen (zoals bijvoorbeeld adviseurs) hebben invloed op dit proces?
- 17. Wat zijn de aanpassingen die een familiebedrijf moet maken om te kunnen samenwerken?

Deel 2: Obstakels en drijfveren (10 minuten):

Hier worden een aantal mogelijke obstakels en drijfveren benoemd die het proces tot verder gaande samenwerking kunnen beïnvloeden.

Obstakels:

- A. Wet- en regelgeving/beleid.
- B. Kosten en tijd die het kost om de samenwerking op te zetten.
- C. Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan.
- D. Verschillen in competenties, motivatie en aspiraties.
- E. Verschillen in normen en waarden.
- F. Het verliezen van autonomie.
- G. Het verliezen van de familiecultuur in de organisatie.

Drijfveren:

- A. Bedrijfskundig: Betere bedrijfspresentaties door meer kennis, een beter netwerk en meer specialisatie.
- B. Economisch: Schaalvoordelen die zorgen voor minder kosten; betere verkoopprijzen door betere onderhandelingspositie; risicospreiding.
- C. Strategisch 1: Bereiken van nieuwe markt; complementaire kennis en kunde; kunnen investeren in nieuwe projecten.
- D. Strategisch 2: Samenwerken om te voldoen aan juridische eisen van nu of in de toekomst.
- E. Sociaal: Samenwerken voor het werkplezier; verantwoordelijkheid kunnen delen; meer tijd hebben voor andere dingen; betrokkenheid bij de organisatie houden.

18. Heeft u te maken gehad met de volgende obstakels (A-H)?

19. Heeft u wel eens te maken gehad met andere niet genoemde obstakels? 19. Welke obstakels wegen voor u het zwaarst en waarom?

20. Heeft u te maken gehad met de volgende drijfveren (A-E)?

21. Heeft u te maken gehad met andere niet genoemde drijfveren?

22. Welke drijfveren wegen voor u het zwaarst en waarom?

Deel 3: Bestuurlijke beslissingen (10 minuten):

23. Hoe wordt waarde bepaald van grond, andere vaste activa en arbeid?

24. Wat zijn verschillende vormen van winstverdeling?

25. Welke manier van winstverdeling werkt volgens u het beste?

26. Wat zijn de verschillende manieren van besluitvorming met meerdere vennoten?

27. Welke manier van besluitvorming zou u aanraden?

28. Waar lopen partners vaak tegen aan?

29. Wat zijn de succesfactoren in samenwerken?

Afronding (5 minuten):

30. Mag alles wat we vandaag besproken hebben gebruikt worden in het onderzoek?

31. Kan uw naam/bedrijfsnaam gebruikt worden bij het onderzoek?

32. Zou u het eindproduct willen ontvangen?
33. Kan ik op een later moment nog schriftelijk contact met u opnemen?

Appendix III: Codes interviews:

The codes come from Atlas.ti, from 12 interviews. Names are not provided due to anonymity of the respondents. The number in front of the code points to the section of the interview guide answer where the answer was given. The answers are in Dutch, since all the interviews were held in the native language.

◆ 1A Juridische structuur BV

5 Members:

- juridische structuur: Extra BV opgericht voor verpakkingsbedrijf
- juridische structuur: Meest voorkomend zijn maatschap en vof
- juridische structuur: Overstap op BV structuur wanneer landbouww vrijstelling vervalt
- juridische structuur: VOF met familievof's en daaronderhangende BV's
- juridische structuur: Weinig BV's tegengekomen

◆ 1A Juridische structuur: Coöperatie

1 Members:

- juridische structuur: coöperatie is meer een afzetorganisatie of inkooporganisatie

◆ 1A Juridische structuur: CV

3 Members:

- juridische structuur: CV kunnen mensen op de achtergrond mee doen zoals financiers
- juridische structuur: Eerst CV met stille vennoten en beherend vennoot
- juridische structuur: VOF, maatschap en CV past het beste bij integratie

◆ 1A Juridische structuur: Geen

1 Members:

- juridische structuur: Geen

◆ 1A Juridische structuur: Maatschap

2 Members:

- juridische structuur: Meest voorkomend zijn maatschap en vof
- juridische structuur: VOF, maatschap en CV past het beste bij integratie

◆ 1A Juridische structuur: VOF

6 Members:

- juridische structuur: Aanraden van VOF
- juridische structuur: VOF en één delegerend vennoot
- juridische structuur: VOF met daarbij samenwerkingsovereenkomst tot stille vennoten
- juridische structuur: VOF met familievof's en daaronderhangende BV's
- juridische structuur: VOF met twee voormannen
- juridische structuur: VOF, maatschap en CV past het beste bij integratie

◆ 1A Reden aansprakelijkheid VOF

1 Members:

- juridische structuur: VOF door gemeenschappelijke naam, aansprakelijkheid

◆ 1A Reden gemeenschappelijke naam

2 Members:

- juridische structuur: Verschil maatschap en vof is dat een maatschap een gemeenschappelijke naam heeft
- juridische structuur: VOF door gemeenschappelijke naam, aansprakelijkheid

◆ 1A Reden gunstigere fiscaliteiten

5 Members:

- juridische structuur: Overstap op BV structuur wanneer landbouwwijstelling vervalt
- Reden juridische structuur: Geen CV door moeilijkheden met fiscaliteit opvolging
- Reden juridische structuur: Landbouwwijstelling zorgt voor dividendbelasting
- Reden juridische structuur: vof en maatschap kan je heel veel regelen en minder fiscale regels zoals bij een BV
- Reden juridische structuur: Vof en maatschap zijn eenvoudig op te richten

◆ 1A Reden overzichtelijkere fiscaliteiten

1 Members:

- Reden juridische structuur: vof en maatschap zijn beter te begrijpen

◆ 1A Reden stille vennoot mee laten draaien

1 Members:

- Reden juridische structuur: CV om een stille vennoot mee te laten draaien

◆ 1A Soort samenwerking: Delen van machines en personeel

1 Members:

- Soort samenwerking: 1B Delen van machines en personeel

◆ 1A Soort samenwerking: Gecombineerd bouwplan

1 Members:

- Soort samenwerking: Gecombineerd bouwplan

◈ 1A Soort samenwerking: machinesamenwerking

1 Members:

- Soort samenwerking: machinesamenwerking

◈ 1A Soort samenwerking: Volledige integratie en exploiteren van één bouwplan met één portemonnee

1 Members:

- Soort samenwerking: Volledige integratie en exploiteren van één bouwplan met één portemonnee

◈ 2 Drijfveren: Beter besluitvorming door meer kennis en informatie

6 Members:

- Drijfveer A bedrijfskundig: Drijfveer voordeel van betere besluitvorming door sparren en verantwoording
- Drijfveer A bedrijfskundig: hogere opbrengsten door kennis te delen
- Drijfveer A bedrijfskundig: Ins en outs van de teelt er uit halen
- Drijfveer A bedrijfskundig: Meer informatie over marktontwikkelingen door meerdere betrokkenen
- Drijfveer A bedrijfskundig: Onderhandelingskracht door bundeling van kennis
- Drijfveer A bedrijfskundig: Overleg voorkomt bedrijfsblindheid

◈ 2 Drijfveren: Beter onderhandelingspositie

4 Members:

- Drijfveer A bedrijfskundig: Grotere partijen krijgen betere prijs
- Drijfveer A bedrijfskundig: Hogere opbrengsten door grotere bedrijven
- Drijfveer A bedrijfskundig: Hogere prijzen door hogere afzetcijfers
- Drijfveer A bedrijfskundig: Verbetering onderhandelingspositie

◈ 2 Drijfveren: Beter resultaten door schaalvergroting

14 Members:

- Drijfveer A bedrijfskundig: Drijfveer efficiëntie door verkaveling en minder tijd te spenderen
- Drijfveer A bedrijfskundig: Meer bezig met kostprijs en kapitaliseren van zaken
- Drijfveer A bedrijfskundig: Vaak vertrekpunt van samenwerking
- Drijfveer B economisch: Beter resultaat door schaalvergroting
- Drijfveer B economisch: Beter resultaten door efficiëntie
- Drijfveer B economisch: Financiële aantrekkelijk om samen machines te kopen
- Drijfveer B economisch: Groei door schaalvoordelen
- Drijfveer B economisch: Hogere opbrengsten

- Drijfveer B economisch: Meedelen in schaalvoordelen van ander bedrijf als stille vennoot
- Drijfveer B economisch: Meerwaarde door financiële baten
- Drijfveer B economisch: Minder kostenverlies door grotere percelen en eenheden
- Drijfveer B economisch: Samenwerking moet leiden tot schaalvoordelen
- Drijfveer B economisch: Splitsen van kosten
- Drijfveer C strategisch 1: Samenwerking om te investeren

📌 2 Drijfveren: Boerderij behouden en voortzetten in de familie

9 Members:

- drijfveer F andere redenen: Bedrijf in stand houden op goed niveau met uitkomende baten
- drijfveer F andere redenen: Bedrijf laten groeien zodat toekomstige generatie er op kan werken
- drijfveer F andere redenen: Boerderij en grond is prachtig bezit en waardevast
- drijfveer F andere redenen: Geen opvolger en generatie overslaan
- drijfveer F andere redenen: Grond behouden voor eventuele volgende generatie
- drijfveer F andere redenen: Grond in familie houden
- drijfveer F andere redenen: Leuk om betrokken te blijven bij boerderij
- drijfveer F andere redenen: Opvolging kan een reden zijn
- Reden om intensiever te gaan samenwerken: Toekomstig plan wanneer kinderen in maatschap zitten en ondernemer zelf te oud is

📌 2 Drijfveren: Financiële redenen als investeringen en subsidies

2 Members:

- Drijfveer C strategisch 1: Samenwerking om te investeren
- drijfveer F andere redenen: In aanmerking gekomen voor subsidie provincie

📌 2 Drijfveren: Grond zien als waardevolle investering

2 Members:

- drijfveer F andere redenen: Boerderij en grond is prachtig bezit en waardevast
- drijfveer F andere redenen: Vermogensoverdracht naar kinderen

📌 2 Drijfveren: Meer personeel

4 Members:

- Drijfveer A bedrijfskundig: Drijfveer aanwezigheid personeel
- Drijfveer A bedrijfskundig: Meer handjes en aanvulling van elkaar
- Drijfveer A bedrijfskundig: Moeilijk aan goede arbeid te komen
- drijfveer F andere redenen: Arbeid is steeds belangrijker aan het worden

📌 2 Drijfveren: Meerdere mensen binnen de organisatie hebben die taken uit kunnen voeren

6 Members:

- Drijfveer E sociaal: Een stukje rust doordat anderen ook taken kunnen oppakken
- Drijfveer E sociaal: Minder afhankelijk zijn van bedrijf en minder uren werken
- Drijfveer E sociaal: Minder onmisbaar je kan een keer een avond iets anders doen
- Drijfveer E sociaal: Op vakantie kunnen zonder concessies te doen aan de teelt
- Drijfveer E sociaal: Overnemen van werkzaamheden
- drijfveer F andere redenen: Liever tijd spenderen aan andere werkzaamheden buiten het bedrijf

◆ 2 Drijfveren: Mogelijkheid om minder te gaan werken

3 Members:

- Drijfveer E sociaal: Minder afhankelijk zijn van bedrijf en minder uren werken
- drijfveer F andere redenen: Zelf minder intensief willen boeren
- Reden om intensiever te gaan samenwerken: Iemand wordt ouder

◆ 2 Drijfveren: Niet genoeg baten bij andere samenwerkingsvormen

6 Members:

- drijfveer F andere redenen: Niet genoeg baten bij samenwerking losse bedrijven
- drijfveer F andere redenen: Onder één bouwplan verder werken omdat er anders tegengestelde belangen konden zijn
- Reden om intensiever te gaan samenwerken: Gemak van wegnemen extra administratieve werkzaamheden bij juridische structuur
- Reden om intensiever te gaan samenwerken: Niet genoeg voordelen bij gedeeltelijk samenwerken
- Reden om intensiever te gaan samenwerken: Preventief veranderen om aan toekomstige fiscaliteiten te voldoen
- Reden om intensiever te gaan samenwerken: Voordelen samenwerking schoten niet echt op

◆ 2 Drijfveren: Nieuwe werkzaamheden om meer geld te verdienen

1 Members:

- Drijfveer C strategisch 1: Drijfveer nieuwe werkzaamheden om meer geld te verdienen

◆ 2 Drijfveren: Risicospreiding

2 Members:

- Drijfveer B economisch: Bijkomstigheid risicospreiding door verspreiding werkgebied bij calamiteiten
- Drijfveer B economisch: Minder kwetsbaar omdat anderen taken kunnen overnemen

◆ 2 Drijfveren: Samen kunnen werken geeft werkplezier

7 Members:

- Drijfveer E sociaal: Eenzaamheid verhelpen door samen te werken
- Drijfveer E sociaal: Houdt van sparren en samenwerken
- Drijfveer E sociaal: Leuker om samen te werken anders is het een eenzaam beroep
- Drijfveer E sociaal: Sociale deel van samenwerking is erg belangrijk, deze komt wel later
- Drijfveer E sociaal: Werkplezier kwam achteraf past eigenlijk
- Drijfveer E sociaal: Werkplezier terug door samen te werken en met meerdere te werken
- Drijfveer E sociaal: Wij-gevoel creëren voor werkplezier

📌 2 Drijfveren: Specialisatie en betere taakbezetting

7 Members:

- Drijfveer A bedrijfskundig: Betere taakbezetting doordat vennoten vol tijd er aan besteden
- Drijfveer A bedrijfskundig: Drijfveer verdelen taken op basis van kwaliteit
- Drijfveer A bedrijfskundig: Meer verdiepen en specialiseren, dus efficiënter werken
- Drijfveer A bedrijfskundig: Specialiseren in teeltgebieden
- Drijfveer E sociaal: Drijfveer omdat je door meer mensen, sneller kan doen wat je interesses heeft
- Drijfveer E sociaal: Mogelijkheid om eigen (toekomstige) competenties terug te brengen in de organisatie
- drijfveer F andere redenen: Arbeid is steeds belangrijker aan het worden

📌 2 Drijfveren: Strategisch is niet de reden om samen te werken

8 Members:

- Drijfveer C strategisch 1: Niet de intentie, bleef achter maar zou kunnen
- Drijfveer C strategisch 1: Niet de reden om samenwerking te starten, kan later komen
- Drijfveer C strategisch 1: Niet te drijfveer om te beginnen
- Drijfveer D strategisch 2: Geen reden
- Drijfveer D strategisch 2: Geen reden om te beginnen zou bij hele moeilijke wetgeving in de toekomst een drijfveer kunnen zijn
- Drijfveer D strategisch 2: Niet de drijfveer om te beginnen
- Drijfveer D strategisch 2: Niet de reden om samen te werken
- Drijfveer D strategisch 2: Reden om samenwerking nog geavanceerder in te richten

📌 2 Drijfveren: Vergroten van bedrijf voor beter inkomen

3 Members:

- drijfveer F andere redenen: Bedrijf laten groeien zodat toekomstige generatie er op kan werken

- drijfveer F andere redenen: Familiebedrijf te klein om voort te zetten
- Reden om intensiever te gaan samenwerken: Bepaalde bedrijven kunnen op termijn moeilijk verder

◆ 2 Drijfveren: Vertrouwen opgebouwd door eerdere samenwerking

3 Members:

- Reden om intensiever te gaan samenwerken: Eerdere samenwerking bevalt goed en er wordt gekeken naar verdere opties
- Reden om intensiever te gaan samenwerken: Eerst gekeken of samenwerking geschikt was daarna intensiever
- Vertrouwensband door eerdere vorm van samenwerking

◆ 2 Obstakel 1: (Toekomstige) veranderingen in wetgeving wat boeren minder aantrekkelijk maakt

1 Members:

- Obstakel 1 wet- en regelgeving en beleid: Verandering in wetgeving wat boeren minder aantrekkelijk maakt

◆ 2 Obstakel 1: Geen obstakel

5 Members:

- Obstakel 1 wet- en regelgeving en beleid: GO
- Obstakel 1 wet- en regelgeving en beleid: GO door samenvoeging werd het makkelijker
- Obstakel 1 wet- en regelgeving en beleid: GO er valt altijd wel een oplossing voor te bedenken
- Obstakel 1 wet- en regelgeving en beleid: GO geen problemen misschien kan een subsidie de goede richting op helpen
- Obstakel 1 wet- en regelgeving en beleid: GO: Kan zelfs een drijfveer zijn.

◆ 2 Obstakel 1: Gemeenschappelijk landbouwbeleid

3 Members:

- Obstakel 1 wet- en regelgeving en beleid: Gemeenschappelijk landbouwbeleid
- Obstakel 1 wet- en regelgeving en beleid: MO kost wat uitzoektijd en met 40ha toeslag misschien niet heel voordelig
- Obstakel 1 wet- en regelgeving en beleid: Verlies van 40ha toeslag van GLB

◆ 2 Obstakel 1: Inbreng pacht in samenwerking

1 Members:

- Obstakel 1 wet- en regelgeving en beleid: WO mag je pacht inbrengen in een samenwerking?

◆ 2 Obstakel 1: Landbouwwijziging

3 Members:

- Obstakel 1 wet- en regelgeving en beleid: Fiscaal verliezen van landbouwwijziging bij grondhuur
- Obstakel 1 wet- en regelgeving en beleid: MO voorzichtig zijn m.b.t. fiscaliteiten
- Obstakel 1 wet- en regelgeving en beleid: Vervallen landbouwwijziging kan samenwerkingsverbanden minder aantrekkelijk maken

📌 2 Obstakel 1: Overheid werkt niet graag mee

9 Members:

- Lastigste stap: Opzetten van samenwerking, juridisch en fiscaal door RVO en wetgeving.
- Obstakel 1 wet- en regelgeving en beleid: Lastig door andere visie overheid zien liever kleinere bedrijven
- Obstakel 1 wet- en regelgeving en beleid: WO belachelijk veel regels waar je aan moet voldoen
- Obstakel 1 wet- en regelgeving en beleid: WO Het is lastiger om samen te gaan werken door regelgeving
- Obstakel 1 wet- en regelgeving en beleid: WO hoe kijkt de fiscus aan tegen jouw ideeën?
- Obstakel 1 wet- en regelgeving en beleid: WO overheid is vrij star en daar valt moeilijk van af te wijken
- Obstakel 1 wet- en regelgeving en beleid: WO Veel administratie om samenwerking rond te krijgen
- Obstakel 8: Andere obstakels: Andere obstakels: Problemen met RVO, maatschap starten kost heel veel tijd omdat het geen uitgetekend proces is binnen RVO
- Wat ging niet goed in de samenwerking: Administratie twee bedrijven (Global Gap, AH)

📌 2 Obstakel 1: Problemen met meststofwetgeving

2 Members:

- Obstakel 1 wet- en regelgeving en beleid: WO Meststoffenwetgeving
- Obstakel 1 wet- en regelgeving en beleid: WO RVO wil mestboekhoudingen gescheiden houden

📌 2 Obstakel 2: Kosten van tijd en geld zijn er maar dit vormt geen obstakel

8 Members:

- Obstakel 2 Kosten tijd gespendeerd aan opzet samenwerking: GO altijd investeren in het proces als je het wil
- Obstakel 2 Kosten tijd gespendeerd aan opzet samenwerking: GO je bent zelfs niet geschikt als je dit er niet voor over hebt

- Obstakel 2 Kosten tijd gespendeerd aan opzet samenwerking: GO Kost tijd maar het is belangrijk om te doen
- Obstakel 2 Kosten tijd gespendeerd aan opzet samenwerking: GO veel mensen beginnen al voor het einde van het proces
- Obstakel 2 Kosten tijd gespendeerd aan opzet samenwerking: GO: inherent aan het proces
- Obstakel 2 Kosten tijd gespendeerd aan opzet samenwerking: Je moet investeren in een samenwerking, nu nog steeds
- Obstakel 2 Kosten tijd gespendeerd aan opzet samenwerking: Kost tijd en geld maar je zet het op voor meerdere jaren en krijgt het terug
- Obstakel 2 Kosten tijd gespendeerd aan opzet samenwerking: Kost veel geld maar houdt niet tegen

◆ 2 Obstakel 3: Emotie bij eigendom

5 Members:

- Lastigste stap: onderhandelen door emotie bij eigendommen
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: Financiële cijfers aan eigendom plakken ligt gevoelig, emotie speelt een grote rol
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: Gevoel bij grond wanneer je hier altijd op hebt gewerkt
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: WO Moeilijkheid integratie van bedrijven door discussies grond en kwaliteit
- Obstakel 8: Andere obstakels: Andere obstakels: emotie in bedrijf

◆ 2 Obstakel 3: Geen obstakel

11 Members:

- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: Gezamenlijk doel moet hetzelfde zijn zonder verschillen
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: GO als je goed hebt gekeken met wie je gaat samenwerken
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: GO Committeren aan de staande uitgangspunten van de samenwerking
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: GO dit valt te tackelen door goed te bespreken en hanteren van verdeelsleutels
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: GO geen moeite met opzeggen machinesamenwerkingen met anderen als je het goed kan uitleggen

- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: GO kan wel wat tijd kosten
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: GO Kost tijd om machinepark aan te passen en dingen te regelen met financiers en stakeholders
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: GO meedelen in bouwplan en machines inbrengen
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: GO niet lastig bevonden
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: GO verschillende soorten land proberen zij een voordeel uit te halen
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: GO wel iets waar goed over nagedacht moet worden m.b.t. afzet, inkoop.

◆ 2 Obstakel 3: Moeilijkheden in inbreng arbeid

2 Members:

- Lastigste stap: Moeilijk te verrekenen dingen als arbeid
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: Urenregistratie werkte niet omdat bepaalde vennoten dit als druk aanschouwden

◆ 2 Obstakel 3: Moeilijkheden in inbreng grond

3 Members:

- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: MO scheve verhouding kost wel tijd
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: WO Moeilijkheid doordat verschillen in grond en machineparken verrekend moeten worden
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: WO Moeilijkheid integratie van bedrijven door discussies grond en kwaliteit

◆ 2 Obstakel 3: Moeilijkheden in inbreng machines

3 Members:

- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: WO Moeilijkheid doordat verschillen in grond en machineparken verrekend moeten worden
- Wat ging niet goed in de samenwerking: Hogere machinekosten dan een normaal bedrijf
- Wat ging niet goed in de samenwerking: Twee machineparken bij volledige integratie

◆ 2 Obstakel 3: Regelen van winstverdeling

1 Members:

- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: MO verdelen van winst

◆ 2 Obstakel 3: Verschillen in bouwplan

3 Members:

- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: Heeft even gekost, verschillen in intensiteit bouwplan
- Obstakel 3 Verschillen in groottes van organisaties, bedrijfssystemen, contracten en bouwplan: MO Je moet wel de beste manier samen uit zien te vinden
- Reden om niet intensiever samen te werken: Verschil tussen soort akkerbouwbedrijven (biologisch - gangbaar)

◆ 2 Obstakel 4: Andere ideeën die niet bespreekbaar worden gemaakt

4 Members:

- Obstakel 4 Competenties motivatie en aspiraties: Door ervaring met een schuin oog kijken op de organisatie terwijl werkzaamheden losgelaten zijn
- Obstakel 4 Competenties motivatie en aspiraties: Hele andere ideeën en andere agenda onder tafel
- Obstakel 4 Competenties motivatie en aspiraties: Niet uitspreken van achterliggende doelen en er later achter komen
- Wat ging niet goed in de samenwerking: Niet deelnemen aan bedrijfsactiviteiten maar wel meekijken en een mening hebben

◆ 2 Obstakel 4: Competenties inpassen in takenpakket

2 Members:

- Obstakel 4 Competenties motivatie en aspiraties: MO Competenties inpassen en verschillen in takenpakket
- Obstakel 8: Andere obstakels: Andere obstakels: De bestaande functies zijn bezet binnen de organisatie, toetreding onder bepaalde voorwaarden mogelijk

◆ 2 Obstakel 4: Geen obstakel

6 Members:

- Obstakel 4 Competenties motivatie en aspiraties: GO aangeven beperkte beschikbaarheid
- Obstakel 4 Competenties motivatie en aspiraties: GO als idereen maar de juiste motivatie heeft en het daar over eens bent

- Obstakel 4 Competenties motivatie en aspiraties: GO door zelfde visie op boeren en goed communiceren
- Obstakel 4 Competenties motivatie en aspiraties: GO Mentaliteit was vergelijkbaar en gebruik van urenregistratie
- Obstakel 4 Competenties motivatie en aspiraties: GO Moet je eigenlijk van te voren al goed uitvogelen
- Obstakel 4 Competenties motivatie en aspiraties: Samen kunnen werken door dezelfde visie
- ◆ 2 Obstakel 4: Persoonlijkheden die niet goed bij elkaar passen

5 Members:

- Obstakel 4 Competenties motivatie en aspiraties: Obstakel verschillen tussen verschillende partners
- Obstakel 4 Competenties motivatie en aspiraties: WO, groot obstakel als je niet met de juiste persoon samenwerkt is het kansloos, conflicteren komt niet goed
- Obstakel 8: Andere obstakels: Andere obstakels: Verwisseling van generaties waardoor met een nieuw persoon samengewerkt moet worden
- Reden om niet intensiever samen te werken: Andere inzichten en niet geschikt op samen te werken
- Reden om niet intensiever samen te werken: Karakter van de mensen in de streek
- ◆ 2 Obstakel 4: Verschil ervaren in kwaliteiten

3 Members:

- Obstakel 4 Competenties motivatie en aspiraties: Moeilijkheid in verrekenen uren door kennisverschil
- Obstakel 4 Competenties motivatie en aspiraties: WO Moelijkheid doordat mensen minder vaardig zijn en profiteren
- Obstakel 4 Competenties motivatie en aspiraties: WO Obstakel door verschil in niveau van kennis
- ◆ 2 Obstakel 4: Verschil in aspiraties

2 Members:

- Obstakel 4 Competenties motivatie en aspiraties: WO venoot uitgestapt door verschil in aspiraties
- Obstakel 4 Competenties motivatie en aspiraties: WO Verschil in visies en aspiraties
- ◆ 2 Obstakel 4: Verschil in de manier van werken

8 Members:

- Obstakel 4 Competenties motivatie en aspiraties: Motivatieverschil door leeftijdsverschil

- Obstakel 4 Competenties motivatie en aspiraties: Op een andere manier werken en dat bespreken
- Obstakel 4 Competenties motivatie en aspiraties: WO Bepaalde werkwijze waar mensen in vastgeroest zitten, bijvoorbeeld met vaste stakeholders
- Obstakel 4 Competenties motivatie en aspiraties: WO op het laatste moment beseffen mensen pas hoe ver ze uit hun eigen patroon gehaald worden, daar speelt emotie op
- Obstakel 4 Competenties motivatie en aspiraties: WO Verschil in motivatie van werken
- Obstakel 4 Competenties motivatie en aspiraties: WO Verschillende voorkeuren in wensen oogst (bij problematiek)
- Obstakel 8: Andere obstakels: Andere obstakels: Verschillen in interesses machines en economische belangen
- Wat ging niet goed in de samenwerking: Betrekken van zzp'ers voor werkzaamheden waar medevennoot niet blij mee was

◆ 2 Obstakel 4: Verschillen tussen visies van partners

6 Members:

- Obstakel 4 Competenties motivatie en aspiraties: WO bij totaal andere visies
- Obstakel 4 Competenties motivatie en aspiraties: WO Verschil in visies en aspiraties
- Obstakel 4 Competenties motivatie en aspiraties: WO verschillende toekomstvisies
- Obstakel 8: Andere obstakels: Andere obstakels: Andere doelen en verwachtingen
- Reden om niet intensiever samen te werken: Andere inzichten en niet geschikt op samen te werken
- Wat ging niet goed in de samenwerking: Verschil in ideeën over organisatie door verschillende interesses

◆ 2 Obstakel 5: Geen obstakel

2 Members:

- Obstakel 5 Verschillen in normen en waarden: GO van te voren bespreken
- Obstakel 5 Verschillen in normen en waarden: GO Verschillen in politieke keuzes en geloof zijn geen probleem

◆ 2 Obstakel 5: Leeftijdsverschil

1 Members:

- Obstakel 5 Verschillen in normen en waarden: MO religie, leeftijdsverschil

◆ 2 Obstakel 5: Sociale visie

1 Members:

- Obstakel 5 Verschillen in normen en waarden: WO zorgen dat vennoten zelfde idee hebben over de buurt en sociale visie als jijzelf

◆ 2 Obstakel 5: Verschil in religie

2 Members:

- Obstakel 5 Verschillen in normen en waarden: MO belangrijk door verschil in religie
- Obstakel 5 Verschillen in normen en waarden: MO religie, leeftijdsverschil

◆ 2 Obstakel 6: Geen obstakel

4 Members:

- Obstakel 6 Verliezen van autonomie: GO Aan het begin goed afvragen of samenwerken iets voor jou is
- Obstakel 6 Verliezen van autonomie: GO behouden van vrijheid omdat je stem gehoord wordt
- Obstakel 6 Verliezen van autonomie: GO doordat je wat jonger bent en nog veel luistert
- Obstakel 6 Verliezen van autonomie: GO op voorhand lijkt het makkelijker maar geen obstakel

◆ 2 Obstakel 6: Geen obstakel gewend aan samenwerken

1 Members:

- Obstakel 6 Verliezen van autonomie: GO door gewenning eerdere samenwerkingen

◆ 2 Obstakel 6: Gewenning aan zelf beslissingen nemen

3 Members:

- Obstakel 6 Verliezen van autonomie: Best een ding soms nog steeds gedachtes hoe het anders had geweest
- Obstakel 6 Verliezen van autonomie: MO gewend zijn om zelf beslissingen te nemen, bij andere generatie zonder ervaring is dit minder
- Obstakel 6 Verliezen van autonomie: WO door eigenwijsheid door ervaring

◆ 2 Obstakel 6: Moeilijk om niet zelf te kunnen beslissen

7 Members:

- Obstakel 6 Verliezen van autonomie: Moeilijk omdat je je eigen weg niet meer kan gaan
- Obstakel 6 Verliezen van autonomie: Partner van minder intensieve samenwerking kon niet wennen aan rekening houden met een ander
- Obstakel 6 Verliezen van autonomie: WO ben je daar tegen bestand of niet?
- Obstakel 6 Verliezen van autonomie: WO Moeilijk doordat je verantwoording af moet leggen terwijl je weet dat het kloppend is
- Obstakel 6 Verliezen van autonomie: WO Moeilijk om regie te verliezen over planning

- Obstakel 6 Verliezen van autonomie: WO Verliezen van autonomie
- Reden om niet intensiever samen te werken: Autonomie loslaten

◆ 2 Obstakel 6: Overleg en verantwoording vereist tijd

2 Members:

- Obstakel 6 Verliezen van autonomie: Constant overleggen en schakelen tussen partijen kost veel tijd en flexibiliteit
- Obstakel 8: Andere obstakels: Obstakel verantwoorden uren

◆ 2 Obstakel 6: Verliezen van betrokkenheid

2 Members:

- Wat ging niet goed in de samenwerking: Afgezwakte interesse maar toch touwtjes in eigen handen willen houden
- Wat ging niet goed in de samenwerking: Afstand van werkzaamheden op eigen bedrijf na aantal jaar door gewoontes

◆ 2 Obstakel 6: Verliezen van vrijheid

6 Members:

- Obstakel 6 Verliezen van autonomie: Inleveren van vrijheid om volledig zelf te opereren
- Obstakel 6 Verliezen van autonomie: WO voor beide partijen lastig, eigen vrijheid loslaten m.b.t. nevenactiviteiten en de ander ziet graag dingen op een andere manier gebeuren
- Obstakel 8: Andere obstakels: Obstakel sociale vrijheid om dingen buiten werk te doen
- Wat ging niet goed in de samenwerking: Afgezwakte interesse maar toch touwtjes in eigen handen willen houden
- Wat ging niet goed in de samenwerking: Niet genoeg vrijheid om eigen tijd in te delen
- Wat ging niet goed in de samenwerking: Voorman voelt zich belemmerd in werkzaamheden door de constante verantwoording die vereist werd

◆ 2 Obstakel 7: Familie is minder betrokken

6 Members:

- Obstakel 7 Verliezen van familiecultuur: MO familiecultuur is minder geworden, familie staat er verder van af
- Obstakel 7 Verliezen van familiecultuur: MO kan wrijving geven doordat familie nog heel anders in de organisatie staat qua gewoontes
- Obstakel 7 Verliezen van familiecultuur: MO Mededelen dat opa spuitwerk niet meer kon doen
- Obstakel 7 Verliezen van familiecultuur: WO eigen familie voelt zich niet meer thuis op bedrijf

- Obstakel 7 Verliezen van familiecultuur: WO Gesprekken zijn nu met vennoten en niet met familie

- Obstakel 7 Verliezen van familiecultuur: WO kan spanning opleveren als andere generaties terughoudend zijn

◆ 2 Obstakel 7: Geen obstakel

5 Members:

- Obstakel 7 Verliezen van familiecultuur: GO de binding is er niet met de agrarische sector zoals anderen

- Obstakel 7 Verliezen van familiecultuur: GO door gewenning aan samenwerken

- Obstakel 7 Verliezen van familiecultuur: GO voelt nog steeds als een familiebedrijf doordat familie betrokken blijft

- Obstakel 7 Verliezen van familiecultuur: GO zakelijk zien

- Obstakel 7 Verliezen van familiecultuur: MO vraag of dit aanwezig was, hoe sterk en of dit daadwerkelijk verandert

◆ 2 Obstakel 7: Geen obstakel doordat bedrijf nog eigendom is

2 Members:

- Obstakel 7 Verliezen van familiecultuur: GO Eigendom blijft hetzelfde dus familiecultuur verlies je niet

- Obstakel 7 Verliezen van familiecultuur: MO Bedrijf moet altijd weer zelfstandig kunnen worden

◆ 2 Obstakel 8: Afspraken onvoldoende op papier gezet

2 Members:

- Andere obstakels: Niet goed bespreken wat er gebeurt bij beëindiging zorgt voor grote problemen voor nabestaanden

- Wat ging niet goed in de samenwerking: Niet op papier uitgewerkt hoe machineparken samen paste en hoe beslissingen werden genomen

◆ 2 Obstakel 8: Slechte communicatie

4 Members:

- Wat ging niet goed in de samenwerking: Communicatie was niet duidelijk genoeg tussen twee partijen

- Wat ging niet goed in de samenwerking: Mondelinge afspraken en niet op terug gekomen

- Wat ging niet goed in de samenwerking: Niet goed uitspreken van frustraties

- Wat ging niet goed in de samenwerking: Slechte communicatie over investeringen waardoor deze soms onbruikbaar waren of relatief te duur

◆ 2 Obstakel 8: Verkoop of beeindiging van organisatie

1 Members:

- Reden om niet intensiever samen te werken: Bedrijven worden verkocht of verhuurd

◆ 2 Tackelen: Afspraken vastleggen

3 Members:

- Tackelen einde samenwerking door uitstappen van een vennoot
- Tackelen probleem uittreding
- Tackelen probleem weinig afspraken

◆ 2 Tackelen: Behouden van vrijheid

2 Members:

- tackelen verliezen van autonomie
- tackelen verliezen van flexibiliteit

◆ 2 Tackelen: Beter communiceren

1 Members:

- Tackelen probleem communicatie

◆ 2 Tackelen: Betrokkenheid behouden

1 Members:

- tackelen emotionele zorgen over grond

◆ 2 Tackelen: Fijne manier van werken

2 Members:

- tackelen normen en waarden
- Tackelen obstakel familiecultuur

◆ 2 Tackelen: Gelijkwaardige visie

1 Members:

- Tackelen probleem verschil in competenties, motivaties en visies

◆ 2 Tackelen: Opbouwen vertrouwensband

1 Members:

- tackelen vertrouwensband

◆ 2 Tackelen: Stappen in het opzetten van de samenwerking

2 Members:

- Tackelen onwetendheid over samenwerkingsproces
- tackelen probleem RVO

◆ 2 Tackelen: Verschillen in inbreng

5 Members:

- Tackelen arbeidsprijs
- Tackelen probleem machinepark
- Tackelen probleem scheefgroei
- tackelen verschillen bouwplan
- Tackelen verschillen in inbreng
- ◆ 2B Proces derde personen betrokken bij opzet
- 1 Members:
- Derde personen betrokken bij opzet
- ◆ 2B Proces fase A Het persoonlijk verkennen van de mogelijkheden
- 1 Members:
- Proces fase A Het persoonlijk verkennen van de mogelijkheden
- ◆ 2B Proces fase B Het delen van mogelijke ambities met een mogelijke partner
- 1 Members:
- Proces fase B Het delen van mogelijke ambities met een mogelijke partner
- ◆ 2B Proces fase C Het onderhandelen en maken van afspraken
- 2 Members:
- Proces fase B Het delen van mogelijke ambities met een mogelijke partner: Committeren aan belangrijkste uitgangspunten
- Proces fase C Het onderhandelen en maken van afspraken
- ◆ 2B Proces fase D Het opzetten van de samenwerking (op papier)
- 2 Members:
- Besluitvorming: Erg belangrijk dat van te voren besproken wordt hoe besluitvorming eruit ziet
- Proces fase D Het opzetten van de samenwerking (op papier)
- ◆ 2B Proces fase E De start van de samenwerking
- 1 Members:
- Proces fase E De start van de samenwerking
- ◆ 2B Proces fase F Het evalueren en aanbrengen van aanpassingen
- 1 Members:
- Proces fase F Het evalueren en aanbrengen van aanpassingen
- ◆ 2B Reden waarom samenwerking is gestopt
- 1 Members:
- Reden waarom samenwerking is gestopt

◆ 3 Beslissingen familiebedrijf: Beslissingen over gedeelde machines samen met andere partner

2 Members:

- Beslissingen familiebedrijf: Overleg over machines eens per jaar voor rooizeizoen over afspraken machines
- Beslissingen familiebedrijf: Tactisch met vader en soms met buurman m.b.t. machines

◆ 3 Beslissingen familiebedrijf: Ondersteuning beslissingen van derde partijen

1 Members:

- Beslissingen familiebedrijf: Overleg met adviseurs voor tactische en strategische beslissingen waar ondernemer samen met vrouw de beslissing maakt

◆ 3 Beslissingen familiebedrijf: Operationele beslissingen worden zelf gemaakt

2 Members:

- Beslissingen familiebedrijf: Operationeel zelf
- Beslissingen familiebedrijf: Operationele beslissingen worden door voorman gemaakt in familiebedrijf

◆ 3 Beslissingen familiebedrijf: Strategische beslissingen bespreken met vennoten uit familie

1 Members:

- Beslissingen familiebedrijf: Strategische beslissingen worden overlegd met alle vennoten familiebedrijf

◆ 3 Beslissingen familiebedrijf: Tactische beslissingen worden besproken met familieleden

3 Members:

- Beslissingen familiebedrijf: Beslissingen worden met vader overlegd door te bellen of praten
- Beslissingen familiebedrijf: Bespreken tot zekere hoogte verkoopbeslissingen familiebedrijf
- Beslissingen familiebedrijf: Tactisch met vader en soms met buurman m.b.t. machines

◆ 3 Beslissingen familiebedrijf: Zelf alle beslissingen nemen maar mededelen met familie

2 Members:

- Beslissingen familiebedrijf: Zelf beslissingen nemen maar mededelen aan familie
- Besluitvorming: Zelf beslissingen maken met volledig vertrouwen

◆ 3 Beslissingen samenwerking: Beslissingen maken binnen bepaalde bandbreedte

2 Members:

- beslissingen samenwerking: Afspreken voor het jaar binnen welke bandbreedte iemand beslissingen kan maken in zijn deelgebied
- beslissingen samenwerking: Afspreken voor het jaar binnen welke bandbreedte iemand beslissingen kan maken in zijn deelgebied, maar als je tijd hebt bespreek je het wel

◆ 3 Beslissingen samenwerking: Beslissingen minimaal genomen met een andere vennoot

1 Members:

- beslissingen samenwerking: Overleggen met minimaal een andere vennoot

◆ 3 Beslissingen samenwerking: Binnen bepaald bedrag vrij handelen

2 Members:

- beslissingen samenwerking: Binnen bepaald bedrag vrijheid om te handelen
- beslissingen samenwerking: Operationele beslissingen laten maken tot een bepaald bedrag om flexibel te kunnen handelen

◆ 3 Beslissingen samenwerking: Eens per jaar overleg

1 Members:

- beslissingen samenwerking: Eens per jaar overleg

◆ 3 Beslissingen samenwerking: Eens per jaar overleg over vergoedingen en verrekening uren

1 Members:

- beslissingen samenwerking: Eens per jaar overleg over vergoedingen en verrekenen losse uren

◆ 3 Beslissingen samenwerking: Eens per maand vergadering

1 Members:

- beslissingen samenwerking: Eens per maand zitten om relevante punten te bespreken en investeringen boven bepaalde bedragen bespreken

◆ 3 Beslissingen samenwerking: Eens per twee weken vergadering

2 Members:

- beslissingen samenwerking: Eens in de twee weken werkoverleg is belangrijk
- beslissingen samenwerking: Twee keer per maand zitten om dingen af te spreken

◆ 3 Beslissingen samenwerking: Evaluatie eens per half jaar

1 Members:

- beslissingen samenwerking: eens per half jaar specifiek evalueren met agenda, besluitenlijst, actielijst en rapport

◆ 3 Beslissingen samenwerking: Evalueren over relevantie gestelde doelen

1 Members:

- beslissingen samenwerking: Overleggen en evalueren over de haalbaarheid van doelen en of iedereen zich hier nog in kan vinden

◆ 3 Beslissingen samenwerking: Gebruik van agenda, besluitenlijst en notulen

3 Members:

- beslissingen samenwerking: Agenda en besluitenlijst gaan we naartoe

- beslissingen samenwerking: eens per half jaar specifiek evalueren met agenda, besluitenlijst, actielijst en rapport

- beslissingen samenwerking: Schriftelijk vastleggen om op terug te kunnen komen

- ◆ 3 Beslissingen samenwerking: Gedurende het jaar constant werkoverleg

1 Members:

- beslissingen samenwerking: Lopende weg werkoverleg houden om actualiteiten door te spreken

- ◆ 3 Beslissingen samenwerking: Officieel gesprek met accountant erbij

1 Members:

- beslissingen samenwerking: Contactonderhoud stille vennoot en strategie bespreken met accountant erbij

- ◆ 3 Beslissingen samenwerking: Op de hoogte houden via Whatsapp

2 Members:

- beslissingen samenwerking: Communiceren via Whatsapp om iedereen op de hoogte te houden

- beslissingen samenwerking: Verkoopbeslissing met meerdere vennoten over Whatsapp (met onderbouwing) of in het echt

- ◆ 3 Beslissingen samenwerking: Operationele beslissingen worden gemaakt door uitvoerende deelgebied

1 Members:

- beslissingen samenwerking: Idee uitvoerende maakt beslissingen tot tactische en strategische beslissingen

- ◆ 3 Beslissingen samenwerking: Operationele beslissingen worden getrokken door verantwoordelijke, beslissingen samen

1 Members:

- beslissingen samenwerking: Iemand trekt aan taken gerelateerd aan zijn deelgebied, beslissingen worden gedeeld

- ◆ 3 Beslissingen samenwerking: Operationele beslissingen wordt iemand verantwoordelijk voor gemaakt

1 Members:

- beslissingen samenwerking: Verantwoordelijk voor het operationele

- ◆ 3 Beslissingen samenwerking: Strategisch beslissingen bespreken met elkaar

3 Members:

- beslissingen samenwerking: Goed overleg bij strategische beslissingen en duidelijke doelen stellen en belangen op tafel hebben

- beslissingen samenwerking: Investerings in machinepark, grond en bouwplan werd samen besloten

- beslissingen samenwerking: Strategische beslissingen overleggen met alle anderen

- ◆ 3 Beslissingen samenwerking: Tactische beslissingen worden met elkaar besproken

4 Members:

- beslissingen samenwerking: Investerings in machinepark, grond en bouwplan werd samen besloten

- beslissingen samenwerking: Investerings lopende het jaar besproken

- beslissingen samenwerking: Verkoopbeslissing met meerdere vennoten

- beslissingen samenwerking: Verkoopbeslissing met meerdere vennoten over Whatsapp (met onderbouwing) of in het echt

- ◆ 3 Beslissingen samenwerking: Toestemming vragen via telefoongesprek

1 Members:

- beslissingen samenwerking: Bellen of via de app om toestemming vragen

- ◆ 3 Beslissingen samenwerking: Van te voren bespreken wat er besloten moet worden

2 Members:

- beslissingen samenwerking: Bepaalde teelttechnische beslissingen bespreek je het wel voor

- beslissingen samenwerking: Idealiter bespreek je van te voren tot waar je beslissingen mag maken

- ◆ 3 Beslissingen samenwerking: Vergaderingen bijgewoond door aanwezigen van families

1 Members:

- beslissingen samenwerking: Meeting met aantal vennoten gelinkt aan verschillende families

- ◆ 3 Beslissingen samenwerking: Vertrouwen in elkaars beslissingen, wel met verantwoording

1 Members:

- beslissingen samenwerking: Verantwoorden beslissing maar vertrouwen in ieder zijn deelgebied

- ◆ 3 Beslissingen samenwerking: Weekoverleg

1 Members:

- beslissingen samenwerking: Maandagochtend week doornemen

- ◆ 3 Besluitvorming samenwerking: Stemrecht

1 Members:

○ Besluitvorming: Op papier op basis van hectares, in realiteit altijd door unanimiteit, delegerend vennoot zit er het dichtste op

◆ 3 Besluitvorming samenwerking: Tegengestelde belangen krijgen doordat er geen unanimiteit is

2 Members:

○ Besluitvorming: meerderheid werkt niet, dan krijg je tegengestelde belangen

○ Besluitvorming: Meerderheid zo groot maken, met tegenstand krijg je later last

◆ 3 Besluitvorming samenwerking: Unaniem

9 Members:

○ Besluitvorming: Altijd in overleg anders blijft het een ding

○ Besluitvorming: Altijd unaniem, niet weg gaan voordat je er uit gekomen bent

○ Besluitvorming: Bij een samenwerking strategisch en tactisch iedereen eens laten zijn

○ Besluitvorming: Op papier op basis van hectares, in realiteit altijd door unanimiteit, delegerend vennoot zit er het dichtste op

○ Besluitvorming: overleggen en evalueren met elkaar

○ Besluitvorming: Samen beslissingen nemen door middel van beargumentatie

○ Besluitvorming: Unaniem

○ Besluitvorming: Unaniem besluitvorming zorgt ervoor dat je concessies moet maken en goed moet beargumenteren

○ Besluitvorming: Unaniem ondanks dat niet iedereen er altijd direct mee eens was

◆ 3 Uittreding: Geen of beëindigen juridische structuur

2 Members:

○ uittreding: Geen juridische structuur om meteen er uit te kunnen

○ uittreding: Uitgetreden vennoot door maatschap te stoppen en opnieuw op te richten

◆ 3 Uittreding: Na een seizoen

3 Members:

○ uittreding: 9 maanden (seizoen)

○ uittreding: aan het einde van boekjaar eruit gegaan (November - mei)

○ uittreding: Voorheen 3-5 jaar, nu een half jaar

◆ 3 Uittreding: Termijn 3-5 jaar

3 Members:

○ uittreding: 5 jaar staat beschreven in vof-akte

○ uittreding: opstellen van procedure zodat deelnemers niet zomaar weg kunnen lopen

○ uittreding: Voorheen 3-5 jaar, nu een half jaar

◈ 3 Waarde inbreng: Gemiddelde van twee accountants voor hectares en machinepark

1 Members:

○ Waarde inbreng: Hectares en machinepark het gemiddelde nemen van twee accountants

◈ 3 Waarde inbreng: Inbreng arbeid gebaseerd op gemiddelde percentages

1 Members:

○ Waarde inbreng: Arbeid op basis van gemiddelde percentages

◈ 3 Waarde inbreng: Inbreng gebaseerd op gebruik en genot

1 Members:

○ Waarde inbreng: Grond op basis van gebruik en genot tegen basisvergoeding (een soort pacht die zelf verzonnen is)

◈ 3 Waarde inbreng: Jaarlijkse evaluatie voor relevantie beloningen

1 Members:

○ Waarde inbreng: Zelf verzonnen maar elk jaar kijken of het nog klopt

◈ 3 Waarde inbreng: Kapitaal met renteteller

1 Members:

○ Waarde inbreng: Kapitaal staat een renteteller op

◈ 3 Waarde inbreng: Kosten aan grond betaald door juridische entiteit en afgeschreven over jaren

1 Members:

○ Waarde inbreng: Kosten aan land zoals drainage worden betaald door organisatie en juridisch wordt daar op afgeschreven

◈ 3 Waarde inbreng: Machines laten taxeren door taxateur

1 Members:

○ Waarde inbreng: Gekocht door organisatie gebaseerd op taxatie dealer en taxateur

◈ 3 Waarde inbreng: Schuren met verschillende parameters voor ouderdom, gebruik, koelingen

1 Members:

○ Waarde inbreng: Schuren met verschillende parameters voor ouderdom, gebruik, koeling

◈ 3 Waarde inbreng: Waarde arbeid in verschillende schalen bepaald door externe partij

1 Members:

○ Waarde inbreng: Verschillende schalen voor arbeid, laten berekenen door een externe

◈ 3 Waarde inbreng: Waarde arbeid op basis van CAO loon

1 Members:

○ Waarde inbreng: arbeid op basis van cao loon

◆ 3 Waarde inbreng: Waarde gebouwen gebaseerd op stallingprijzen omgeving

1 Members:

- Waarde inbreng: Gebouwen op basis van stallingprijzen omgeving

◆ 3 Waarde inbreng: Waarde grond bepalen door taxatie

2 Members:

- Waarde inbreng: Taxatie mechanisatiebedrijf
- Waarde inbreng: Taxatie voor grond en vaste activa

◆ 3 Waarde inbreng: Waarde grond gebaseerd door pachtwaarde

2 Members:

- Waarde inbreng: Bepaald op basis van pacht uit de omgeving en geïndexeerd door jaren heen
- Waarde inbreng: Grond op basis van pachtnormen

◆ 3 Waarde inbreng: Waarde grond gebaseerd op boekhouder

1 Members:

- Waarde inbreng: op waarde laten zetten door boekhouder

◆ 3 Waarde inbreng: Zelf verzonnen verdeelsleutels en laten controleren

3 Members:

- Waarde inbreng: Maken van een pachtprijs voor grond
- Waarde inbreng: Zelf verzonnen maar elk jaar kijken of het nog klopt
- Waarde inbreng: Zelf verzonnen maar met check van de accountant

◆ 3 Waarde inbreng: Zelfde waarde voor alle arbeid

3 Members:

- Waarde inbreng: Arbeid hetzelfde ingeschaald, geven en nemen
- Waarde inbreng: Zelfde waarde voor arbeid
- Waarde inbreng: Zelfde waarde voor arbeid, grond en kapitaal met extra verdeelsleutels (onder afstemming)

◆ 3 Waarde inbreng: Zelfde waarde voor alle grond

2 Members:

- Waarde inbreng: Zelfde waarde voor arbeid, grond en kapitaal met extra verdeelsleutels (onder afstemming)
- Waarde inbreng: Zelfde waarde voor hectares grond (extra voor bijv. drainage)

◆ 3 Winstverdeling: Beloning voor gebouwen, grond en arbeid

4 Members:

- Waarde inbreng: Stille vennoten stellen grond beschikbaar in samenwerkingsovereenkomst in ruil voor deel exploitatieresultaat en geen zeggenschap

- Winstverdeling: Eerst een soort verkapte pacht met beloning voor hectares en gebouwen
- Winstverdeling: Eerst uitbetalen arbeid en machines
- Winstverdeling: Huren van gebouwen en arbeid verrekenen
- ◆ 3 Winstverdeling: Extra percentage voor arbeid

2 Members:

- Winstverdeling: Extra percentage in ruil voor arbeid
- Winstverdeling: Kan door middel van percentage voor arbeid
- ◆ 3 Winstverdeling: Percentage van de winst

2 Members:

- Winstverdeling: meedelen met percentage in de winst als vennoot
- Winstverdeling: Verdelen van winst op ratio hectares na kostenposten
- ◆ 3 Winstverdeling: Verdeelsleutels

5 Members:

- Winstverdeling: Gebruik van verdeelsleutels voor grond, arbeid, machines
- Winstverdeling: Gebruik van verdeelsleutels voor grond, arbeid, machines met extra verdeelsleutels, restgetal toerekening per familie
- Winstverdeling: Kan door middel van verdeelsleutels
- Winstverdeling: Verdeelsleutels grond, arbeid, machines en gebouwen
- Winstverdeling: verdeelsleutels voor arbeid, grond en vaste activa

Appendix IV: Results

The drivers and barriers of the results in chapter 4 are explained in detail in this appendix chapter.

Drivers

Business drivers

Better decision-making through more knowledge and information

Respondent 1 indicated that because there is accountability, choices are better considered. In addition, better decisions are often made through consultation. Respondent 7 explains that it prevents corporate blindness by choosing the best way of working and the partners learn from each other. Respondent 9 indicated that by working together, more information is available on, for example, market developments, which benefits sales decisions because, for example, better

negotiations can be made. Business advisor B sees back in his study groups that the larger farms usually achieve higher yields in cultivation because farmers share their ideas.

Specialisation and improved work satisfaction

Respondents 1 and 2 indicated that working together allows you to specialise more in certain sub-areas. This way, everyone can work according to their interests and do what they like. Respondent 4 indicated that this also ensures that work can be done more efficiently because everyone does what they are good at. Respondent 9 added that this also ensures that tasks are tackled more fully, which can normally be a problem for a single farmer. An example of this is that respondent 9 is fully responsible for the finances, which is therefore arranged very precisely. Respondent 8 has arranged it so that he is responsible over the onions and can therefore devote extra time to that. Business advisor C explains that in his own collaboration, the partners have complementary skills, he takes responsibility for the finances and sales and the other partner takes responsibility for the farming operations.

Availability skilled personnel

According to respondents 1, 2, 5 and 8, there is a problem that there are not enough available personnel who can take on work. This is a reason to work together because you then have motivated personnel who can carry out the work effectively. Business advisor B says this is one of the major reasons to work together, especially as the years go by.

Economic drivers

Better results through economies of scale

It was mentioned in every conversation that economies of scale are a big driver. Respondent 8 indicated that this ensures better financial results. Respondent 9 agrees and indicates that it is also interesting for silent partners to share because they can then also benefit from economies of scale. Respondents 2 and 4 indicated that organising the organisation more efficiently saves money. Respondents 1 and 2 also indicated that it is more interesting to be able to buy better machinery because farming is done on a larger scale. Respondents 4, 6 and 7 indicated that the economies of scale also enable the organisation to grow in the number of hectares over time. All the three business advisors confirm these driver and business advisor B can substantiate this himself through the figures from his comparisons in the study groups.

Better negotiating position

Respondents 5 and 6 indicated that selling more yield often gives you a better negotiating position in the market. Respondent 6 gives the example that with certain sales organisations, you get a certain bonus if you fall into a new scale in terms of sales. Business advisor B agrees and indicates that he sees back in his figures that larger organisations get back higher prices on average.

Risk spreading

Respondents 5 and 7 explain that risk spreading also plays a role. This is about being less vulnerable to crop and market risks. A risk is now shared by several associates.

Working together to increase farm size

According to respondents 7 and 8, a key driver to collaborate is because their own business is too small. For example, respondent 7 wants the collaboration to grow the business for possible successors and respondent 8 wants to take on additional tasks paired with a larger business to generate more income. Business advisor B indicates that a reason for collaboration is often because their own business is too small, this can be through taking over tasks or an intensive form of collaboration.

Retaining land as investment

Respondent 6 indicated that his co-heirs also see land as an investment and wish to retain it because it is of value. There is potential for appreciation, and they can earn some money from the exploitation of the land without needing to be involved. Additionally, respondent 5 stated that one of the motivating factors for them to work together is to maintain the business and pass the assets on to the next generations. Business advisor C explains that he rents land from an investor, who keeps his land as investment.

Strategic drivers

New work activities in which to participate

Respondent 1 indicated that by working together, it could be an opportunity to incorporate new ways of working to earn or save extra money. Think of new harvests that could be participated in.

Political drivers

Qualifying for a government grant project

Respondent 8 indicated that a grant obtained from the government made it more interesting to explore the possibility of integration.

Social drivers

Farm preserved in the family

A key driver for several farmers is to find an option to keep the farm within the family. Respondents 4 and 9 indicate that it is important for farmers to keep it within the family and pass it on to the next generation. Respondents 6, 8 and 9 indicate that their partners found a solution as a collaboration entity because they do not have an immediate successor and want to keep the land for any future generation. Respondent 3 agrees and says that is a reason to look at the possibilities of collaboration. In addition, respondents 4 and 6 indicated that land is an emotional asset that families like to keep and that former farmers like to stay involved in farming operations.

Guarantee that work is done

Respondent 7, 8 and 9 all explain that it is very helpful to have multiple people in the organization who can take on specific tasks. This way, work can always be done, and the organization is not dependent on one respondent. Respondent 7 gives the example of going on holiday or leaving work because of another activity without any consequences.

Opportunity to decrease working hours

Working together ensures an older associate gradually reduces working hours according to respondent 8. Business advisor A states that this often was a reason to seek a collaboration entity, thereby someone could more freely spend time and in exchange for a part of the company's decreasing percentage of business results work less hours. Business advisor C his farm takes over work activities for another farmer who wants to decrease hours because of his age.

Increasing job satisfaction

Respondents 4 and 8 indicated that for them improving job satisfaction was an important motivation, while respondents 3 and 6 indicated that this is only experienced later. Respondent 8 said he enjoyed sparring and coming out with a we-feeling. Respondents 4 and 6 also indicated that it makes a difference that you have coffee or dinner together and that this makes

it more sociable. Business advisor A says that working together also reduces loneliness, which is starting to become a problem in the agricultural sector.

Barriers and solutions

A. Laws and regulations/policies

5 respondents indicated that this is not a problem. For example, respondent 3 indicated that he is confident that a regulatory solution can be found because he sees that other colleagues have managed to do so. Yet both business advisers conclude that there are a ridiculous number of regulations that companies must comply with.

4 respondents indicated that the government has strict regulations and that it is difficult to merge organisations. Respondent 4 and Business advisor B mentioned the amount of administration involved, for example, the certifications that must be renewed. Furthermore, Business advisor B says that the government is very rigid and does not deviate from their own rules and does not think along with them. For example, respondent 5 said that the process within the RFO took a very long time because it was not a drawn-out process and there was no person dealing with it.

Respondent 7 indicated that the common agricultural policy (Dutch: Gemeenschappelijk landbouw beleid) could still be an issue because entrepreneurs lose certain allowances by starting collaboration. Farm advisors A and B confirm this and explain this further by mentioning the 40ha allowance. Respondents 4, 5 and 6 indicate that care needs to be taken about how the tax authorities view the business. A major danger could be losing the Dutch agricultural exemption for tax (Dutch: landbouwvrijstelling), which would result in very high tax payments. Business advisor B clarifies this with: when land is rented, the tax authorities no longer see a farmer as an entrepreneur and then the land is taxed. Furthermore, respondent 6 mentioned the fertiliser legislation which can be tricky between two farms. According to him, RVO prefers to see this kept separate between two farms. Business advisor A confirms this and says this should be looked at carefully when setting up a collaboration entity. Finally, business advisor A and C mentioned that companies should look carefully at whether it is possible to bring leasehold into a collaboration entity. This requires legal steps from both the tenant and the leaseholder and it could be dangerous to lose this right. Furthermore, business advisor C explains the importance of arranging insurance carefully, using other people's machines on

paper requires new insurance. Bringing in seed potatoes and manure which is transferred between the organisations can also be tricky on paper, suddenly requiring a licence or proper processing on paper for the authorities.

Overcoming the barrier

Because laws and regulation are made so complicated, business advisers A, B and C recommend using a third party. A third party can be a process facilitator who walks through the whole process and handles difficulties or an accounting firm that takes care of the tax issues. Respondent 5 indicated that it was a solution when he had problems with the government and did not feel helped to engage a third party who had experience with government policies. In addition, respondent 7 indicates that a third party can ensure that these processes remain in place. He indicated that without guidance, he would have parked certain difficult issues regarding, for example, the government for much longer and would not have been forced to move forward in the process. Respondent 9 mentions the solution of looking at other organisations and asking how they did it. From his own experience, he has helped several organisations get going in this way.

B. Cost and time it takes to set up the collaboration.

All respondents indicated that there is indeed time and money in the process of setting up the collaboration, but that this is not a barrier. Respondent 9 even indicated that if you do not have that to spare that a collaboration entity would not be for you either.

Overcoming the barrier

Company facilitator A indicates that it can be very timesaving to use a process facilitator in this process. The other side of this story is that it does cost extra money. Respondent 7 indicated that they benefited very much from a process counsellor and that it made things go a lot faster because issues and difficult conversations were not postponed, and the process counsellor did know what was required and which steps to take in the process. Regarding the costs attached to this process, respondent 8 named the solution of looking for a suitable grant. By looking smartly at collaboration opportunities, they were roped in for a grant from the province.

C. Differences in size of organisations, business system, contract and

cropping plan.

Respondents said they did not find the differences in sizes of organisations, different business systems and cropping plans a problem. Respondent 4, for example, indicated that he did not have a problem with different sizes because there was also a reward in return. Respondent 6 indicated that you try to implement the best way because you get the best result from that, and everyone wants the best result.

Respondent 7 indicated that it was difficult to fit labour together. it is difficult to keep track of how much everyone works. A timesheet did not work for them because it gave certain associates too much pressure. Business advisor A indicates that valuing labour can sometimes be a sensitive process, business advisor C would not even start with valuating labour and thinks that people should accept the same price for labour. Respondents 1 and 2 expect it to be difficult to account for differences in hectares and quality of land. Respondent 8 indicates that this process does take some time. Respondents 1 and 2 further mentioned that they expect it to be difficult to aggregate machinery parks and put a value on this. Respondent 4 agrees and indicates that much more time should have been spent on this at an earlier stage. In his collaboration, the machine parks were not well aligned, and nothing had been put on paper. This resulted in problems of high machine costs and mismatched machinery.

Business advisor B indicated that at certain farms cropping plans could not be merged from the outset because of the major differences, citing conventional versus organic as an example. Respondent 7 mentioned that during his integration, there was a good discussion on how they were going to merge the cropping plans. It eventually took some time and money to merge the crop plans because he farmed more intensively than the others.

Overcoming the barrier

Differences in the number of working hours were solved by respondent 9 by using a timesheet that could be filled in via a telephone app; he indicated that this ensured that all hours were made transparent, that it was easier to analyse how much time something took, and that people could work even more efficiently. Respondent 7 indicated that a time accounting system did not work for his collaboration, as people had difficulty getting used to writing down all the hours. The solution they used is to give an average percentage based on normal work, based on this percentage an extra salary is given. According to respondent 3, the quality of labour can be graded in the same way as a company does, here an external party can charge different

prices. Respondent 5 indicated that they use an average collective agreement wage for the same job to award a salary. Respondent 9 indicated that assigning different values to labour is an impossible process, in his collaboration all working hours are scaled at the same value, whether you are on the tractor or preparing the annual accounts.

Differences in the cropping plan can be a sensitive issue, which is why respondent 7, with the help of an accounting firm, chose to give a temporary extra reward to the land he could otherwise use in a more intensive cropping plan. Respondent 7 and 9 indicates that in terms of value, they make no difference with regard to clay soil or sand. On the contrary, he indicates that they exploit its opportunities by spreading risks in crops. However, he does indicate that extra components on the land such as drainage get an extra allowance. They made up these values themselves and they are partly based on the current rental value, which they have an accountant check annually. Respondent 5 indicated that the value of land is entirely based on the current rental value. Respondents 3 and 8 indicated that they would give a value to land by having it valued by an accountant and/or a valuation company.

According to all respondents, merging machine fleets is very important to meet lower machine costs. There are different ways of determining which machines are retained and which are sold. According to farm consultant A, this is a matter of communicating well with each other which machines are needed and redundant, you do this by aligning it with the cropping plan. Respondents 3 and 7 say they do this by using a mechanisation company and an appraiser and averaging that out. Respondent 8 indicates having an accounting firm determine the value of the machinery. In all current collaborations, the barns have been retained because this is part of where people live. However, there are differences in the allowances drawn up for these, with respondent 9 indicating that they are valued based on age, refrigeration and use. On this basis, the allowance is based. Furthermore, an extra allowance is granted if this partner's yard is used more than that of other partners. Respondent 5 indicates that they give barns a value based on the storage prices of the area. Respondent 6 indicates that in his case, there has been a certain lop-sidedness due to the fact that people who do not bring in sheds and barns are rewarded relatively low in their collaboration. They have resolved this by going through the rewards annually and checking whether they are still relevant.

Business advisor C indicates that in collaboration, you cannot get everything straight and not everything will be perfectly distributed. How he handles it himself is to discuss by mutual

agreement what the profit distribution will be and what values will be given to contributions of goods, but he has agreed not to be difficult about small differences. He indicates that a bit of acceptance of the differences is needed to work well together. He further indicates that he himself has been involved in this process a number of times to show both partners in a collaboration entity how valuable the collaboration is so that the differences in profit distribution are only relative.

D. Differences in competences, motivation and aspirations.

According to six respondents, this is not a problem. Respondent 2 mentioned that it is important to at least have the same motivation. Respondents 1, 5, 8 and 9 indicated that it is not a barrier but stressed that having the same vision is very important, otherwise you should not start. According to company adviser A and C, this is a barrier if you have not discussed this properly at the start. Here, Business advisor B adds that it is a very big barrier that goals are not properly expressed. He says that goals that are not discussed can be a big problem in a collaboration entity. A difference in vision also helped respondent 4 to end the collaboration, partly because this was not properly discussed at the start. For respondent 6, a difference in vision about the future also contributed to a partner leaving the organisation.

Respondents 1, 2 and 4 indicated that they would not start an intensive collaboration if the personalities do not like each other. This is very important; Business advisor B even indicated that the collaboration would otherwise be hopeless. This can have various reasons, he gives the example that people in his area, for example, also do not have the personality to work together.

According to respondents 7 and 9, the way of working can also cause future problems. Respondent 9 indicated that people should first carefully consider for themselves whether they are suitable to work together. Respondent 7 indicated that this was a problem for a former partner, because he could not get used to having to share decisions. This is therefore the reason why he left at a later stage. Respondent 1 indicated that he would struggle with having different levels of competencies and the idea that people are not complementary to each other.

Overcoming the barrier

Having the same vision is an important starting point for running an organisation. Yet it is very common for people to have different ideas when running a business. Respondents 1 and 2 indicated that they also know of certain people who would not be suitable partners because of

a different vision. Respondent 3 indicated that in his search for potential partners, he looks carefully to see if people have the same vision of running an organisation. Business advisor A adds that often in the process of looking for a suitable partner you can already check whether visions match. For example, respondents 8 and 9 both found out in a very informal way whether the partner they had in mind would suit them. Here you have to think about having a cup of coffee together and talking about the agricultural sector. Respondent 3 did indicate that he would most likely look for someone to collaborate with who is already familiar to him. Respondent 9 also indicated that this was already the case with him and that he already knew the other entrepreneurs from the area they lived in. Business advisor B indicated that he knew few success stories of collaborations that were still standing from people who did not know each other initially. Respondent 8 refutes this and indicates that he also did not know his partner initially and they were introduced to each other. To gain each other's trust and to see if the way of working fits, they first started with a less intensive form of collaboration. Over the years, they found out that the collaboration worked well and then decided to work together more intensively. Business advisor A also firmly recommends this to people who start working together: 'Working together intensively is a lot and it can't hurt to first see if the collaboration between you fits in a less intensive way'.

Respondent 5 says that if there are any differences, this can also be discussed, and that you then think about it overnight, for example. Business advisor B did say that it was very important to put the vision well down on paper and to act on this basis within the organisation. This prevents conflicting interests within the organisation, which may or may not be expressed. Respondent 9 indicated that they had a document in which the vision and the corresponding basic principles of the organisation were written down. These principles have been partially adjusted during the collaboration, but according to him, the basis is still 95% solid.

E. Differences in norms and values.

Difference in norms and values was not immediately perceived as a problem by any of the respondents. A number of things were mentioned such as respondent 7 who would like not to be forced to deviate from his religion and respondent 3 who thinks the way of dealing with the neighbourhood is very important. According to these respondents, this can all be discussed well at the beginning and need not be a problem. Business advisor B also indicated that these discussions should be had at the beginning to make sure you are on the same page.

Overcoming the barrier

According to respondents 3 and 7, differences in norms and values can all be discussed well at the beginning and need not be a problem. Business advisor B also indicated that these discussions should be had at the beginning to make sure you are on the same page. It is important that good agreements are made, and it may even be the case that these are put on paper. Respondent 9 reveals that they even have a plan on their website on how they deal with the neighborhood.

F. Losing autonomy.

Respondents 5, 7, 8 and 9 indicated that they have no difficulty in accountability. Here, Respondent 5 indicated that he was already used to this through previous collaborations. Respondent 9 indicated that he still has a voice in the collaboration and that, as a result, partners do not lose control. Respondent 7 did already indicate that losing autonomy was a bit harder on him than he had expected but that he learned in this process.

Losing autonomy is perceived as difficult especially by single family businesses. Respondents 1 and 2 indicate that not always being able to do your own thing and being accountable seems difficult to them. Respondent 7 indicated that his former partner could not get used to this and that this was one of the reasons for leaving the collaboration entity. Respondent 6 honestly indicated that sometimes he might make different decisions if he were alone and that he had to get used to losing autonomy at the beginning. In addition, respondent 1 indicated that there would be a certain pressure involved because you are no longer just your own boss, you also had to show the others that you were working. Respondent 4 said that he also experienced this pressure in his collaboration because someone was constantly watching him. To cite an example, he mentioned the management positions he also held, which meant that he sometimes had to do his crop protection work a bit later than usual, when the weather conditions might not have been as good.

In addition, respondents 1 and 4 indicated that they found it annoying that accountability and decision-making took time. Because it takes longer for decisions to be made, a piece of flexibility also falls away appointed respondent 4. Business advisor B and respondent 9 mentioned that there is a certain habituation in decisions through experience that makes it quite a switch to suddenly have to discuss it. Respondent 8 added that it is quite difficult to get feedback on your way of working because you have your own way of working. Finally,

respondent 4 said that it was very difficult for his former partner to let go of his involvement in the organisation. Because the work was the same every year and he became increasingly detached from the organisation, his opinion on certain issues was asked less and less.

Overcoming the barrier

Respondents 1 and 2 indicate that working together is a conscious decision where you know you must give up autonomy. Respondent 9 indicates that this feeling does not exist with any of his partners or him. He indicates that they still feel they are free because their voices are heard, and nothing happens without the approval of all partners. They therefore agreed well at the beginning that they take decisions unanimously. Respondents 5 and 6 still have the right to decide for themselves, they are only accountable to others, and they address this by involving the silent partners in an informal way. Respondent 5 keeps silent partner involvement by going on a tour and going through all the plots and discussing things as they go along.

Respondent 4 indicated that he could have regained flexibility in making decisions by being given responsibility over decisions to a certain extent. This means he does not have to consult and can still make his own decisions. Using sub-areas is something respondents 7, 8 and 9 also do. For instance, respondent 8 works with sub-areas when it comes to products where the person is allowed to make his own decisions, this way he can make all the decisions about the onions and only has to justify it later. Respondent 9 says that he is free in his own field when it comes to finance and that he works with another person to do the buying and selling activities. They have an agreement that, as a minimum, you have to get approval from someone else if something has to be done very quickly, this is then further communicated to the others when it is done. When there is time, a decision does get discussed with everyone. Business advisor C would also recommend working with sub-areas, he says that you should be able to make decisions on your sub-area until a certain amount of money.

G. Losing the family culture in the organisation.

Respondents 3, 5, 7 and 8 indicated that they did not experience it as losing the family culture. As a result, this does not feel like a barrier either. Respondents 1 and 2 believe that ownership remains the same and that is why it does not feel like losing family culture.

Respondents 6, 7 and 9 show a different side with certain examples. Respondent 9 indicates that it can create tension if other generations who have been involved in the farm have a

different opinion about working together. Respondent 7 indicates that it can cause friction because the family still thinks in the same way as in the old collaboration while multiple families now have to be taken into account. Respondent 6 indicated that his family is now further from the organisation than if there had been no collaboration. Respondent 9 also indicated that it was difficult to have to inform a concerned grandfather that he could no longer do the spraying work because of the collaboration. Business advisor B indicates that this can be a barrier to joining the collaboration, though. Thus, ensuring that the family still feels at home on the farm and making it clear that business meetings may no longer take place at the kitchen table.

Overcoming the barrier

Respondent 1 indicated that it is important to ensure that there can be no difference in properties. Respondent 7 added that the exit must be arranged very well so that there can be no surprises here. Business advisor B also says that it is very important to talk to one's own family beforehand. It is also very important that points are put on paper and that it is clearly communicated what the differences will be compared to the way the family farm used to work. This way, wrong expectations are taken away that you don't have to face later on. Respondents 6 and 9 indicated that sometimes something informal is organised, such as a barbecue, to keep the family involved in the organisation.

H. Lack of communication

The last barrier that was not in the list but was mentioned is the lack of communication, verbal and written, but also in every stage of the collaboration. Business advisor C explains communication as the main disadvantage of collaboration. Instead of deciding everything by yourself, you have to communicate with someone and that takes time and it could even frustrate between parties. Respondent 4 indicated that the biggest reason for ending his collaboration was a lack of good communication. He indicates that at the beginning he did not discuss well enough how things should run within the organisation. The partners started working together without putting agreements on paper. This resulted in there being different expectations of the collaboration and a lack of clarity on how things would work. During the years they worked together, they ran into this more and more. Think of agreements on investments, where one person's hobby was investing in machines that were not needed for the collaboration. In addition, it had not been clearly discussed how any exit should be arranged. The moment irritations arose, this was not voiced. By not communicating properly about this, these

irritations piled up to an undesirable level. Business advisor B draws from experience that by not communicating properly and expressing what the goals are, problems can arise. He believes people should act from the same interest and not have underlying conflicting interests that are not expressed.

Overcoming the barrier

Good communication happens at several stages of the collaboration process. For instance, respondents 7 and 8 stressed that it is incredibly important to put agreements clearly on paper at the beginning. They both used an independent facilitator who ensured that even the difficult points to discuss were put on the table. Respondent 8 indicates that this is invaluable and that he is very much reaping the benefits of this, whereas he had not initially thought of this. Business advisors A and B indicate that this is incredibly important and that especially from individual conversations with the loose partners, important points are often extracted that would otherwise not be addressed. Business advisor B indicates that he finds this very important because then all points are on the table and the collaboration can start in a healthy way where everyone has the same idea and uncertainties are expressed. According to company adviser A, it is very important to put the points discussed on paper so that they can be referred back to later. Think of things like how decision-making works and how it works if someone would like to leave the organisation. Respondent 7 indicated that arranging the exit is perhaps the most important thing about setting up a collaboration. 'If you can agree on the exit, only then can you start working together'.

Business advisor A and B also indicate that it is very important to hold work consultations, for example, business advisor A indicates that this should actually be every week. There is a difference in the quantity communication that respondents conduct. When silent partners are involved, there is much less communication on operational matters and the focus is mainly on strategic decisions. For instance, respondent 6 indicated that he keeps the silent partners informed in a WhatsApp group chat and respondent 7 indicated that the silent partners are involved once a year in strategic decisions where the accountant is present. Respondent 9 indicated that he works together very intensively and that it is also convenient to discuss things over coffee or over the phone, for example. He also has a meeting once every 3 weeks with all the families involved, both silent partners and associate partners. Respondents 7 and 8 also meet weekly with their partners and have a set time monthly where they go over important issues with partners. Respondents 7 and 9 indicated that they approach it in an official way by making an agenda and sometimes a presentation in advance. Minutes are also taken during the

meeting and an action and decision list is formed. This is emailed to everyone after the meeting so that it is on paper. Business advisor A says it is very important to keep communicating and make sure no one is forgotten. For example, she finds it very good to keep and share minutes or keep each other updated daily through a WhatsApp group chat.

Business advisor A and B both mention that it is very important to schedule an official evaluation moment. Once a year or six months, they suggest. Respondent 6 says they go through the allowances annually currently and see if they are still relevant. Respondent 9 said that at these moments, the organisation's basic principles are reviewed to see if they are still valid. They also discuss at these moments whether everyone is still satisfied with the management. Respondent 7 added that they have a fixed moment each year when you have to indicate whether you want to leave or not.