## Farm Transitions

## **Map of My Kingdom: Tackling Issues Around Farm Transfer (for Your Family and Mine)**

by Angela Winburn

"My grandparents worked like dogs to hold onto [the farm] during the Depression. . . . Then my parents both took off-farm jobs and went into contract farming during the Farm Crisis . . . . How do I best plan for my kids' inheritance? I have my whole family - from generations back - looking over my shoulder."

"I do want all my children to have a decent inheritance. to get ahead in the world. And I do want the farm to remain intact. I don't want them to start fighting each other as soon as I'm in my grave. How do we start talking to each other about this? I don't want their inheritance to mean lawyers and courts and ill will . . . . "

ractical Farmers is very excited to collaborate with playwright Mary Swander to address issues of farmland transfer! The play, "Map of My Kingdom," premiered July 12 at Scattergood Friends School near West Branch. Six other performances are scheduled (see box).

We are on the cusp of a monumental transfer in farmland ownership. Fifty-six percent of Iowa farmland is owned by

Angela Winburn with a turkey

people over the age of 65, according to a report by retired Iowa State University economist Mike Duffy, "Farmland Ownership and Tenure Report in Iowa 2012." Thirty percent of Iowa farmland is owned by those more than 75 years old. According to Duffy's report, 78 percent of Iowa farmland is owned free of debt, and bequeathing land to family members is the most common method of transferring land.

One day, my brothers and I will inherit our parents' farmland. My father, the son of a farmer, is 82 years old and has been a full-time farmer his entire adult life. He is a conventional farmer, progressive in his time, always mindful of conservation practices.

My father was the only surviving child upon my grandparents' deaths. My grandparents left their farmland in a living trust and designated my brothers and me as the beneficiaries. As trustee, my father is entitled to use the land and enjoy the profits for the duration of his life. My parents have purchased additional farmland that is owned free and clear. In their wills, my parents have prepared for the transfer of their farmland, but transferring the farm business has proven

much more difficult and remains unclear as they are blessed with three grown children wanting to live and work on the land.

My parents are also trying to address the "equal is not always fair" issue. My brother (a PFI member) has farmed with my parents all of his adult life. I agree with my parents, who believe he deserves more land because of his effort and dedication. For these reasons, my brother will inherit an additional 80 acres. I have gone back and forth wondering if this is enough. After all, his desire has always been to farm fulltime; for my second brother and for me, it has not. I've concluded this question is not for me to ask or to resolve.

I've heard of those who believed equal was fair when bequeathing land to their children. But what can happen in such a case is the farming heir – assuming there is only one – is forced to give up farming because he or she is unable to purchase the land from the non-farming siblings. The non-farming siblings instead want to sell their portion of the farmland quickly

"In their wills, my parents have prepared for the transfer of their farmland, but transferring the farm business has proven much more difficult . . . as they are blessed with three grown children wanting to live and work on the land. My parents are also trying to address the "equal is not always fair" issue. "?

## Farm Transitions



■ Angela Winburn with Angus, her four-vear-old German shepherd-Labrador retriever mix, on the family farm.

Angela says: "He was an abandoned puppy found in our cattle lot full of black cattle one cold, snowy winter night. He has proven to be a great friend. My other dogs are Great Pyrenees, so Angus is my 'little' house dog!"

(Photo courtesy of Courtney Hempker)

and to the highest bidder so they can cash in their inheritance. It is possible to avoid this sort of situation. Getting professional guidance and communicating within the family are key factors.

Mike Duffy also reports that owneroperated farmland in Iowa has decreased from 55 percent in 1982 to 40 percent in 2012 – i.e., the number of farmers renting land has increased. Ownership of much of this rented farmland will pass to the landlords' heirs, and the farmers will be left struggling to purchase the land from the heirs or struggling to find new land to rent. This means a farmer who rents land must also communicate with his or her landlord and learn about the possible agreements or risk ending up in a precarious position upon the death of the landowner.

In "Map of My Kingdom," the character Angela Martin, a lawyer and mediator in land transition disputes, says that many farmers "don't talk much about money or anything else. . . . [but] land transition takes talk – a lot of talk." Martin continues, "for most farmers I know . . . owning land means everything, owning land means triumph over generation-after-generation of poverty, struggle, servitude, even slavery . . . . "

My gratitude goes to Practical Farmers for its efforts to foster those conversations.

Angela Winburn is a member of Practical Farmers' Savings Incentive Program Class of 2014, a member of PFI's Farm Transfer Committee and a beginning farmer near Grinnell.

Thank you to the following generous sponsors who helped make "Map of

My Kingdom" possible: the Leopold Center for Sustainable Agriculture, Lucas County Arts Council, New Bo Books in Cedar Rapids, Principal Financial Group, Sustainable Farm Partners, LLC-and all of the supporters of Practical Farmers.

> (Flip the page to read an interview with Mary Swander about writing " "Map of My Kingdom")



## "Map of My Kingdom" - Coming to a place near you!

• Decorah: Sunday, September 7, 2014 - 6 p.m. potluck, 7 p.m. performance -Washington Prairie Lutheran Church

.....

- Chariton: Thursday, September 25, 2014 6 p.m. potluck, 7 p.m. performance -Vredenburg Performing Arts Series
- Red Oak: Sunday, September 28, 2014 2 p.m. Wilson Performing Arts Center
- Cedar Falls: Thursday, October 16, 2014 7 p.m. Hearst Center
- Ames: Friday, January 23, 2015 6 p.m. at the Practical Farmers annual conference (Scheman Building)
- Orange City: Saturday, February 21, 2015 7:30 p.m. Place TBD

Discussion will follow each performance. Please contact Lauren Zastrow at (515) 232-5661 or lauren@practicalfarmers.org for more information. Keep your eyes and ears open for additional performances! If you are interested in bringing the play to a location near you, contact lauren@practicalfarmers.org.