



# Statement of the American Farm Bureau Federation

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**STATEMENT OF BRANDON WHITT  
OF BATEY FARMS BEFORE THE  
SUBCOMMITTEE ON SELECT REVENUE MEASURES**

**COMMITTEE ON HOUSE WAYS AND MEANS**

**HEARING ON THE  
BURDEN OF THE ESTATE TAX ON FAMILY BUSINESSES AND FARMS**

**MARCH 18, 2015**

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Chairman Reichert, Ranking Member Neal and members of the Subcommittee. My name is Brandon Whitt. I am a 7th generation farmer from Murfreesboro, Tennessee, where I farm with my wife, Katherine, and father-in-law, John, in a suburbanized area just outside of Nashville. Batey Farms dates back to 1807, beginning from a revolutionary war land grant for military service. Over its 208 years, the farm has seen many faces, developments, victories and failures but one thing remains constant, we strive to uphold the principle of our family motto "preserving the past and embracing the future."

Batey Farms is very diverse and includes a market that sells the fruits, vegetables and pork we produce directly to consumers. In addition, we farm 1,800 acres of row crops and 250 acres of hay on our own land and land we rent from neighboring landowners. My wife and I manage the day-to-day operation of our farm business while my father-in-law, who still works daily alongside me, owns the land we farm. We employ one full time, two part time and a dozen seasonal workers. Over 65,000 customers pass through our farm gate annually and we are currently investing to expand our agri-tourism attractions so that more of our urban neighbors will visit and make a connection to modern day agriculture.

When my wife's grandmother passed in 1988, my father-in-law, who had farmed the land his entire life, was faced with a huge estate tax. The farm at the time was a little over 600 acres. Land values were booming and the value of the farm had doubled over the previous 10 years. John ended up having to sell 120 acres of land to pay estate taxes. This may not sound like much of a sacrifice since it left him with 483 acres to farm, but it completely changed the farm business. The land was lost to development and having houses so close to our fields made it impossible for us to continue raising cattle.

Fast forward to today: we still farm that same land, only now it is easily valued at \$25,000 per acre. Some might say that we should sell out and start over somewhere else, but this is not my family's plan. We believe that Batey Farms will be a viable farm business far into the future and we hope that our children will be the 8<sup>th</sup> generation to farm our land. We believe that our farm adds value to our town, that our neighbors value our open space, that our customers value having a local food source and that our farm market creates a sense of community. We intend to honor our motto and continue our farming business as long as we are able.

My father-in-law John is now 72 years old. As we look to the future, we can't help but worry about what will happen when he passes away. We have spent countless hours talking with financial advisors, accountants and attorneys trying to put together a plan that will allow Batey Farms to remain a viable business. We know that we will face an estate tax when my father-in-law dies and we are planning now to try to avoid having to sell more acres to pay the tax. I can't help but think about what our farm might be like if we could have invested all that time and energy into our business.

My story is the story of young farmers all over the country. Agriculture looks different on farms from state to state but we all face the same reality that an uncertain tomorrow can bring. We face decisions about making long-term investments in our farms and ranches without the benefit of knowing the price we will be paid for our products. We deal with unpredictable weather that can change a good year into a bad one with a single storm. There isn't much we can do about these risks. They are a normal part of the uncertainty that goes along with farming. But why should uncertainties over estate taxes be added to these others? Our job is hard enough as it is.

I urge Congress to abolish the federal estate tax so that farms like mine can better use their resources to build a stronger business and better their communities. I urge Congress to act quickly to end estate taxes so that no other farmer or rancher has to sell part of his or her business to pay this misguided tax.

**Committee on Ways and Means**  
Witness Disclosure Requirement – "Truth in Testimony"  
Required by House Rule XI, Clause 2(g)

Your Name: BRANDON WHITT

1. Are you testifying on behalf of a Federal, State, or Local Government entity?  
a. Name of entity(ies).

Yes  No

b. Briefly describe the capacity in which you represent this entity.

2. Are you testifying on behalf of any non-governmental entity(ies)?  
a. Name of entity(ies).

Yes  No

AMERICAN FARM BUREAU

b. Briefly describe the capacity in which you represent this entity.

Farmer member

3. Please list any Federal grants or contracts (including subgrants or subcontracts) which you have received during the current fiscal year or either of the two previous fiscal years that are related to the subject matter of the hearing:

4. Please list any grants, contracts, or payments originating from foreign governments which you have received during the current calendar year or either of the two previous calendar years that are related to the subject matter of the hearing:

5. Please list any offices or elected positions you hold.

6. Does the entity(ies) you represent, other than yourself, have parent organizations, subsidiaries, or partnerships you are not representing?

Yes  No

7. Please list any Federal grants or contracts (including subgrants or subcontracts) which were received by the entity(ies) you represent during the current fiscal year or either of the two previous fiscal years, which exceed 10 percent of entity(ies) revenues in the year received. Include the source and amount of each grant or contract. Attach a second page if necessary.

8. Please list any grants, contracts, or payments originating from foreign governments which were received by the entity(ies) you represent during the current fiscal year or either of the two previous fiscal years related to the subject matter of the hearing. Include the source and amount of each grant or contract. Attach a second page if necessary.

Committee on Ways and Means  
Witness Disclosure Requirement - "Truth in Testimony"  
Required by House Rule XI, Clause 2(g)

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3/14/15