

Wayne A. Hayenga

Lifetime Achievement Award



Dr. Hayenga is a professor in the Department of Agricultural Economics at Texas A&M University. He received his B.S. in Agricultural Economics (1964) and M.S. in Agricultural Economics (1969) from the University of Illinois. He received his M.B.A. in Finance (1971) and Ph.D. in Agricultural Economics from Michigan State University. After completing his Ph.D., Dr. Hayenga joined the Department of Agricultural Economics at Texas A&M University. At A&M, he focused on developing an aggressive extension education program in the area of farm financial management.

Dr. Hayenga's early extension program focused on important farm management areas of record keeping, budgets, and information for decisions. But it soon took on new areas of personal finance planning for agricultural producers. Within the area of financial planning, he found a great deal of interest for detailed training programs on income taxes and estate planning. To do a better job of educating landowners and agricultural producers, he took a leave of absence and earned a law degree in Business & Tax from Southern Methodist University in 1979. His new training led Wayne to become even more innovative in developing extension education programs. He expanded his annual tax practitioners workshops, developed estate planning workshops for many groups (e.g., women landowners), and developed personal financial education programs that county agents could present.

Dr. Hayenga is best known for his tax practitioners workshops, which he has been conducting for more than 30 years. Over the past three years, he has conducted more than 180 workshops in Texas with an audience of more than 12,000. His format, materials, and organizational structure have been adopted in more than 20 states. The Director of North Carolina's State Income Tax schools, Guido van der Hoeven, writes that, "Wayne has worked tirelessly for the formation of the Land Grant University Tax Education Foundation (LGUTEF)." "The Foundation coordinates the development of income tax education materials at a low cost, provides a vehicle to share these materials, and supports members in acquiring teaching materials and skills," writes Dr. George Patrick, President of the LGUTEF Board of Directors. Dr. Patrick adds that Dr. Hayenga's "contributions have been critical in leading LGUTEF through its establishment, incorporation, and its first years of operation. Without Dr. Hayenga's leadership, LGUTEF would not have succeeded."

In 2002, the LGUTEF produced and sold 28,800 copies of the *National Income Tax Workbook*. The publication was developed with the cooperation of educators in 28 states and benefitted greatly from Dr. Hayenga's original efforts to develop and present tax practitioners'

workshops in Texas. The cooperative efforts of LGUTEF led to a \$350,000 savings in the costs of tax research materials and publication of the Handbook for the member states.

Dr. Hayenga also has developed an outstanding reputation with the State Bar of Texas. A former member of the Board of Directors, Mr. Jerry Smith, writes that, “Dr. Hayenga has served two terms as the Agricultural Law Committee’s chair where he has been the driving force behind the creation of the Agricultural Law Seminar sponsored by the Committee. The Agricultural Law Seminar has been a very successful vehicle for Dr. Hayenga to provide the highest quality of continuing legal education available to lawyers practicing in the State of Texas.” Materials developed for the Agricultural Law Seminars have been used by extension educators in other states, particularly those in the South.

Dr. Hayenga’s efforts to help current and future generations of Southern farmers and ranchers is also demonstrated by his work in the area of estate planning. He has developed education programs for different groups of landowners to better focus his programs. The President of the Texas Landowners Association, Edward Cline, writes, “Dr. Hayenga has been of great service to our membership by conducting workshops emphasizing the importance of land ownership and development of a process for conveying the land to the next generation.” He is frequently asked by different groups in Texas to speak on land use and inter-generational transfers of land.

Dr. Hayenga’s contributions to agriculture in the South is best summarized in a statement by Dr. Jim Mazurkiewicz, the Director of the Texas Agricultural Lifetime Leadership program, who said, “Dr. Hayenga has provided an entire spectrum of services for the citizens of Texas and the entire agricultural community. He has been an innovator and leader in providing a lifetime of research-based information in helping agriculture and the agricultural economics profession throughout the South.”