

The American Recovery and Reinvestment Act of 2009, continued from page 3

hot water boilers; electric heat pump water heaters; some metal roofs; stoves using renewable plant-derived fuels and advanced main circulating fans. Id.

Residential Energy Efficient Property Credit. The 2009 Act removes the individual dollar caps under the I.R.C. § 25D residential energy efficient property credit for solar hot water property, geothermal heat pumps and wind energy property. A \$500 credit cap is placed on qualified fuel cell property expenditures per half kilowatt of capacity. Act § 1122, amending I.R.C. § 25D(b).

Alternative Fuel Pump Tax Credit. The 2009 law increases the credit for alternative fuel vehicle refueling property for commercial and retail refueling stations in 2009 and 2010. The credit is increased from 30 percent to 50 percent and the cap is raised from \$30,000 to \$50,000. For individuals, the credit is also increased to 50 percent but the amount is capped at \$2,000. For hydrogen refueling property, the credit is capped at \$200,000. Act § 1123, amending I.R.C. § 30C(e)(6).

Renewable Electricity Production Credit. The 2009 Act extends the credit for electricity produced from re-

newable sources (such as wind) through 2013 for wind facilities in terms of the placed-in-service dates for qualified facilities. Act § 1101, amending I.R.C. § 45.

Plug-In Electric Vehicles. The 2009 bill modifies the credit for plug-in electric vehicles (base amount of \$2,500) with the credit reduced once the manufacturer reaches its 200,000th sale.

Separate treatment is allowed for low-speed vehicles. Act §§ 1141-1144, amending I.R.C. §§ 30, 30D.

A vehicle eligible for the plug-in credit is not eligible for the qualified hybrid vehicle credit under I.R.C. § 30B.

Increase in the Debt Limit. The 2009 legislation raises the U.S. debt limit to \$12,104,000,000,000. Act § 1604, Title III, amending 31 U.S.C. § 3101(b).

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New Iowa farm custom rate survey available

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The 2009 Iowa Farm Custom Rate Survey followed the recent trend of small, but consistent annual increases in rates. Most tillage operations showed increases of three to five percent over the average rates in the 2008 survey, while harvesting rates were up slightly more than that. Fuel prices soared last summer, causing many custom operators to add an extra charge to their normal rates. While fuel prices have declined since then, the high cost of new equipment and repairs has contributed to higher overall machinery costs.

The values reported on the survey are simply the average of all the responses received for each category. The range of the highest and lowest responses received is also reported. These values are intended only as a guide. There are many reasons why the rate charged

in a particular situation should be above or below the average. These include the timeliness with which operations are performed, quality and special features of the machine, operator skill, size and shape of fields, number of acres contracted, and the condition of the crop for harvesting. The availability of custom operators in a given area will also affect rates.

A total of 255 people responded to this year's survey, 38 percent more than last year. Of this group, 28 percent indicated that they performed custom work, 17 percent indicated that they hired work done, and 55 percent indicated that they did both. Several new operations and services were included in the 2009 survey, including applying liquid manure with a drag line, welding machinery, and using a scale to weigh grain trucks.

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New Iowa farm custom rate survey available, continued from page 4

The Ag Decision Maker offers a Decision Tool to help custom operators and other farmers estimate their own costs for specific machinery operations. The Machinery Cost Calculator (file A3-29) can be found under Crops, then Machinery in the Ag Decision Maker table of contents.

The 2009 Iowa Farm Custom Rate Survey is available at county Extension offices or online as publication FM-1698 from the Extension online store, or as Information File A3-10, Iowa Farm Custom Rate Survey, on the Ag Decision Maker website.

Average Farm Custom Rates Reported for Iowa

Operation	1978	1988	1998	2009
Chisel plowing, per acre	\$6.00	\$8.40	\$9.65	\$13.70
Planting, per acre	\$4.40	\$6.80	\$8.85	\$14.10
Spraying, per acre	\$2.40	\$3.50	\$4.00	\$6.00
Combining corn, per acre	\$16.20	\$22.00	\$23.40	\$29.70
Combining soybeans, per acre	\$14.00	\$20.60	\$22.55	\$28.70
Baling square bales, per bale	\$2.21	\$2.29	\$3.36	\$5.50
Custom farming, corn, per acre	\$58.00	\$71.00	\$75.80	\$100.20
Custom farming, soybeans, per acre	\$50.00	\$65.00	\$70.65	\$89.80
Machinery operating wage, per hour	\$3.50	\$5.10	\$7.20	\$12.30

Source: Iowa State University, Iowa Farm Custom Rate Surveys, FM-1698.



Iowa corn and soybean county yields

By Ann M. Johanns, extension program specialist, 641-732-5574, aholste@iastate.edu

The 2008 average corn and soybean yields for counties and districts in Iowa were released in early March 2009. This information is collected by the USDA National Ag Statistics Service Iowa Field Office each year through a County Agricultural Production Survey. The Ag Decision Maker website, we provides this data in Information Files A1-12 and A1-13, Historical Yields by County, which show county averages from 1999 through 2008. This information is helpful for seeing trends in yields over the past 10 years. Information File A1-14, Iowa Corn and Soybean Yields, also shows the 10-year average yield, and the year and yield results for the highest and lowest years for each county. This information is helpful in developing corn and soybean budgets, cash-flow projections, or other types of analysis for producers where the actual production history is not available. The crop yields are reported in bushels per harvested acre, some programs such as Average Crop Revenue Election (ACRE) use bushels per planted acre.

The USDA National Ag Statistics Service Iowa Field Office conducts the County Agricultural Production Survey each year to collect data that are then used to establish the county level yields as well as livestock inventory. The address for the NASS website for Iowa is: www.nass.usda.gov/Statistics_by_State/Iowa/index.asp.

Each year, approximately 20,000 randomly selected operators in Iowa are interviewed using an eight page questionnaire. The operator reports the whole farm's acres, planted, harvested, yield and production for corn, soybeans, oat, wheat, and hay, storage capacity, cattle inventory, hog inventory, goat inventory, sheep inventory, and any other livestock. They also are asked to report acres rented from someone else and cash rent paid for those acres.

The data for the sample of 20,000 are collected using several methods; mail, telephone interview, personal interview, or the operator can even report electronically. Data collection begins when corn and soybeans have reached 90 percent harvested in Iowa, typically around mid-November. Trained enumerators or census takers collect the data. The same enumerators are used to collect data for NASS year-round. Strict guidelines are followed by the Iowa office that match steps taken by other state Ag Statistics offices. This ensures comparable results on a national level.

Several steps are taken to check the reliability of the reports. The first step is a check for reasonableness, and any questionable results are double-checked with the operator. The results are then entered into a secure computer system checked again for extreme yields and

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