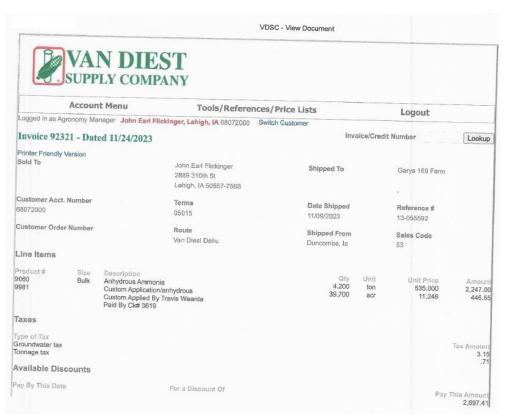
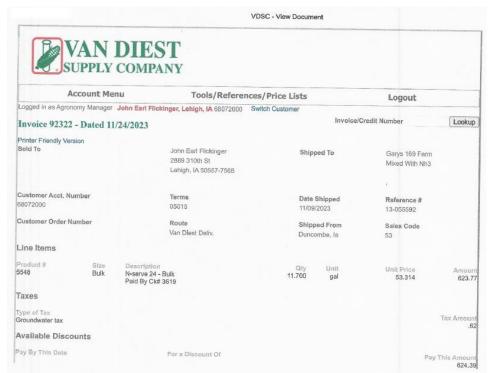
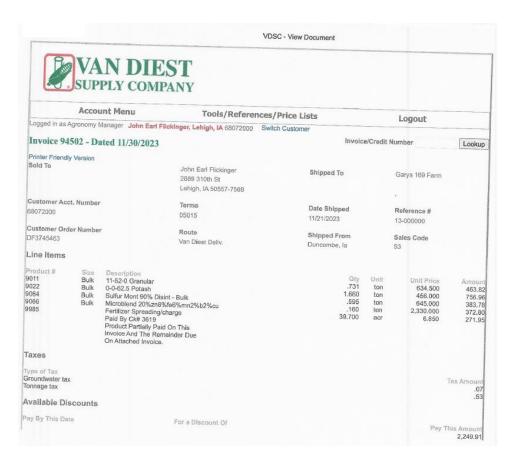
## **TILLAGE & APPLICATION DETAILS**

Tracts # 1 & 2 – No tillage or fertilizer was applied.

Tract # 3 – NH3/application & Dry Fertilizer was applied as follows:







Custom Farm Charges 2023 John Flickinger 2889 310th Street Lehigh, IA 50557

# of Acres			Service Rendered	Price Per Acre	Total Price
7.0		Dist Dissi	Highway 169		
7.2	acres	Disk Ripping		\$26.20	\$188.64

both ends & edges

NH3 w/ N-Serve & Application: \$3,321.80

<u>Dry Fertilizer Totals:</u> **\$2,249.91** 

Tillage to End Rows: \$188.64

TRACT # 3 GRAND TOTAL: \$5,760.35

#### Tracts # 4 & 6 – NH3/application & Dry Fertilizer was applied as follows:



Webster City, IA 50595-0610 Phone: 515-832-2366

Sold

SEAN & MELINDA STEWART PO BOX 5 DAYTON IA 50530-0005

Invoice Number	91253
Invoice Date	11/20/23
Customer Number	88440000
Area: 53-DUNCOMBE	Clk: 1

Shipped To:

Custome	or Order No	NET JAN 31, 2024	Date Shipped 11/04/23		ST DELI	VER DUNCOMBE, I	A 055602
Product	AND DESCRIPTION OF THE PARTY.			Quantity	Unit	Unit Price	Amount
No. 9060	BULK	ANHYDROUS AMMONIA GROUNDWATER TAX \$.7500 IOWA TONNAGE TAX \$.17/		32.650	TON	563.158	18,387.11 24.49 5.55
9023	BULK	FREIGHT ALLOWANCE - AN	MONIA	29.720	TON	15.000-	445.80-
9024	BULK	APPLICATOR ALLOWANCE -	- AMMONIA	32,650	TON	35.000-	1,142.75-
	-	-					
					- 1		

THANK YOU FOR THIS ORDER

To receive a discount of:

16,156.66 4.000% PAY BY NOV 30, 2023 3.000% PAY BY DEC 30, 2023 2.000% PAY BY JAN 30, 2024 16,324.64 16,492.63

NET JAN 31, 2024

16,828.60

A service charge of 1.5%/month will be added on nest due accounts. This is an 18% annual rate

294 Acres



Sold

SEAN & MELINDA STEWART PO BOX 5 DAYTON IA 50530-0005

Invoice Number	91254
Invoice Date	11/20/23
Customer Number	88440000

Area: 53-DUNCOMBE

Clk: 12

Shipped To: MIXED WITH NH3

Customer Order No. Terms NET JAN 31, 2024		Date Ship		oute AN DIE	Shipped From DUNCOMBE, IA			Reference 055602	
Product	Avended to				State of it			distribution of the last of th	Amount
No.	Size f	Description		Qu	antity	Unit	Unit Price	OCTO A SHELLOW	Amount
5548		N-SERVE 24 - BULK CHEMICAL GROUNDWATER	TAX \$.001		58	GAL	56.120	3,	254.96 3.25

THANK YOU FOR THIS ORDER

To receive a discount of:

4.000% PAY BY NOV 30, 2023 3.000% PAY BY DEC 30, 2023 2.000% PAY BY JAN 30, 2024 3,128.01 3,160.56 3,193.11

NET JAN 31, 2024

3,258.21

A service charge of 1.5%/month will be added on past due accounts. This is an 18% annual rate



PO Box 610 Webster City, IA 50595-0610 Phone: 515-832-2366

Sold To:

SEAN & MELINDA STEWART PO BOX 5 DAYTON IA 50530-0005

Invoice Number	87922
Invoice Date	10/27/23
Customer Number	88440000

Area: 53-DUNCOMBE

Clk: 8

Shipped To: NELSON NORTH

BULK	Description 11-52-0 GRANULAR	SOUR BY ST	Public Marie	THE RESERVE OF THE	STREET, STREET	
10 30 APR 5	11 E2 A CRANUT AR		Quantity	Unit	Unit Price	Amount
	GROUNDWATER TAX \$.1000/TON IOWA TONNACE TAX \$.17/TON ORDER NO 35059		5.560	TON	667.895	3,713.50 .56 .95
BULK	0-0-62.5 POTASH IOWA TONNAGE TAX \$.17/TON ORDER NO 35059		11.610	TON	480.000	5,572.80 1.97
BULK	SULFUR MONT 90% DISINT - B IOWA TONNAGE TAX \$.17/TON	ULK	1.205	TON	678.950	818.13
BULK	MICROBLEND 20%ZN8%FE6%MN2% IOWA TONNAGE TAX \$.17/TON	B2%CU	.325	TON	2452.630	797.10
	GPS VAR SPR W/SPINNER BOX		79,300	ACRE	7.210	571.75
	*					
1	BULK	IOWA TONNAGE TAX \$.17/TON ORDER NO 35059  BULK  SULFUR MONT 90% DISINT - B IOWA TONNAGE TAX \$.17/TON  MICROBLEND 20%ZN8%FE6%MN2% IOWA TONNAGE TAX \$.17/TON	IOWA TONNAGE TAX \$.17/TON ORDER NO 35059  BULK  SULFUR MONT 90% DISINT - BULK IOWA TONNAGE TAX \$.17/TON  MICROBLEND 20%ZN8%FE6%MN2%B2%CU IOWA TONNAGE TAX \$.17/TON  GPS VAR SPR W/SPINNER BOX	IOWA TONNAGE TAX \$.17/TON ORDER NO 35059  BULK  SULFUR MONT 90% DISINT - BULK IOWA TONNAGE TAX \$.17/TON  MICROBLEND 20%ZN8%FE6%MN2%B2%CU IOWA TONNAGE TAX \$.17/TON  GPS VAR SPR W/SPINNER BOX  79.300	IOWA TONNAGE TAX \$.17/TON ORDER NO 35059  BULK  SULFUR MONT 90% DISINT - BULK IOWA TONNAGE TAX \$.17/TON  BULK  MICROBLEND 20% EN8% FE6% MN2% B2% CU IOWA TONNAGE TAX \$.17/TON  GPS VAR SPR W/SPINNER BOX  79.300 ACRE	IOWA TONNAGE TAX \$.17/TON ORDER NO 35059  BULK SULFUR MONT 90% DISINT - BULK 1.205 TON 678.950 IOWA TONNAGE TAX \$.17/TON  BULK MICROBLEND 20%ZN8%FE6%MN2%B2%CU .325 TON 2452.630 IOWA TONNAGE TAX \$.17/TON

THANK YOU FOR THIS ORDER

To receive a discount of:

4.000% PAY BY NOV 30, 2023 11,018.09 3.000% PAY BY DEC 30, 2023 11,132.82 2.000% PAY BY JAN 30, 2024 11,247.55

NET JAN 31, 2024

11,477.02

A service charge of 1.5%/month will be added on past due accounts. This is an 18% annual rate.



Webster City, IA 50595-0610 Phone: 515-832-2366

SEAN & MELINDA STEWART PO BOX 5 DAYTON IA 50530-0005

Invoice Number	87914
Invoice Date	10/27/23
Customer Number	88440000
Area: 53-DUNCOMBE	Clk:

shipped To: AUGGIES EAST

		NET JAN 31, 2024	Date Shipp 10/23/2		ST DELI	Shipped Fro VER DUNCOMBE,	
No.	Size	Description		Quantity	Unit	Unit Price	Amount
9022	BULK	0-0-62.5 POTASH IOWA TONNAGE TAX \$	.17/TON	4.225	TON	480.000	2,028.00 .72
9064	BULK	SULFUR MONT 90% DI IOWA TONNAGE TAX \$		1.045	TON	678.950	709.50 .18
9066	BULK	MICROBLEND 20%ZN8% IOWA TONNAGE TAX \$		.285	TON	2452.630	699.00 .05
9989		GPS VAR SPR W/SPIN	NER BOX	69.410	ACRE	7.210	500.45
	100						
To re	ceive a	discount of:		THANK YOU	FOR THI	S ORDER	8 1
4.00	O% PAY B	Y NOV 30, 2023	3,780.42				
			3,819.79				
2.00	0% PAY B	Y JAN 30, 2024	3,859.16				
	NET JA	N 31, 2024					3,937.90

NH3 w/ N-Serve Totals: \$20,086.81 / 294 Ac = \$68.32 Per Acre

Tract #4 @ 77.52 Acres = \$5,296.17

Tract # 6 @ 75 Acres = \$5,124.00

Dry Fertilizer Totals: \$15,414.92 Total

Tract # 4 @ 77.52 Acres = \$11,477.02

Tract # 6 @ 75 Acres = **\$3,937.90** 

### **GRAND TOTALS:**

\$16,773.19 + \$1,139.54 ISU Custom Application Rate = *\$17,912.73* Tract # 4.

\$9,061.90 + \$1,102.50 ISU Custom Application Rate = *\$10,164.40* Tract # 6.

Tract # 5 – Vertical Tillage:

\$22.05/ac X 75.25 =

\$1,659.26

Tract # 7 -

Vertical Tillage:

\$22.05/ac X 113.25 =

\$2,499.37

Soil Samples:

\$1,380.32

**GRAND TOTAL:** 

\$3,879.69



Webster City, IA 50595-0610 Phone: 515-832-2366

Sold

SEAN & MELINDA STEWART PO BOX 5 DAYTON IA 50530-0005

Invoice Number	92501
Invoice Date	11/27/23
Customer Number	88440000
Area: 53-DUNCOMBE	C1k: 11

Shipped To: DAYTON

Customer Order JV	No. Terms NET JAN 31, 2024			Reference 000000		
No. Size	Description		Quantity	Unit	Unit Price	Amount
9951	GPS 2.5 ACRE GRID SAMP ANALYTICAL SOIL SAMPLE FOR ORGANIC MATTER, PH PHOSPHORUS, POTASH, ZI INCLUDES PLANT FOOD RE AND COLOR CODED MAP SE SOIL SAMPLE RESULTS.  SALES TAX 7,0000%	E RESULTS  I, BUFFER PH,  INC, SULFUR, 6	CEC	ACRE	11.316	90.30

THANK YOU FOR THIS ORDER

To receive a discount of:

3.000% PAY BY DEC 30, 2023 1,341.62 2.000% PAY BY JAN 30, 2024 1,354.52

NET JAN 31, 2024

1,380.32

# 2023 Iowa Farm Custom Rate Survey

Ag Decision Maker extension.iastate.edu/agdm

File A3-10

Many lowa farmers hire some custom machine work in their farm business or perform custom work for others. Others rent machinery or perform other services. The lowa Farm Custom Rate Survey was mailed to 316 people by the US Postal Service and 237 people via email in mid-February 2023. The information below is based on 94 responses and 2,621 custom rates provided by lowa farmers, custom operators, and farm managers. Twenty percent of the respondents perform custom work, 14% hire work done, 59% indicated doing both, 6% indicated doing neither, and 1% did not indicate whether they perform or hire custom work.

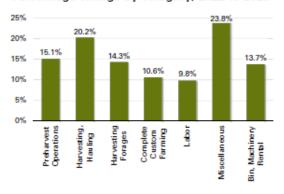
For each type of work, the average rate from the survey, the median, and the range are shown. The average is calculated as the simple average of all responses. The median is the middle number among the ordered responses (from smallest to largest). The reported range excludes the minimum and the maximum values to avoid reporting extreme values.

The reported rates are expected to be charged or paid in 2023, and they include fuel and labor (unless otherwise noted). The average price for diesel fuel (highway-retail including taxes) was assumed to be \$3.39 per gallon (as projected by the US Energy Information Administration in early February 2023). Rental rates for some machinery items are shown in the last section of this report, along with a worksheet for estimating rental rates for other items.

This rate schedule is intended only as a guide. Actual custom rates may vary according to availability of machinery in a given area, timeliness, operator skill, field size and shape, crop conditions, and the performance characteristics of the machine being used.

Note: All rates include fuel, repairs, depreciation, interest, labor, and all other machinery costs for the tractor and implement, unless otherwise noted.

#### Percentage change by category, 2022 to 2023



Tillage	Average Charge	Median Charge	Range	Number of Responses
Chopping cornstalks, / acre	\$14.80	\$13.50	\$10.00 - \$20.00	19
Moldboard plowing, / acre	19.80	19.75	15.00 - 25.00	10
Chisel plowing, / acre	19.75	19.00	10.00 - 25.00	19
Disk/chiseling, / acre	22.95	21.75	12.75 - 31.00	26
Vertical tillage, / acre	22.05	20.25	12.00 - 35.00	36
Strip tillage, / acre	24.35	23.55	15.00 - 35.00	14
Subsoiling (8 to 15 inches deep), / acre	25.30	25.00	15.00 - 35.00	18
V-ripping (over 15 inches deep), / acre	25.25	25.00	16.00 - 35.00	16
V-ripping with tandem disk, / acre	26.20	25.00	13.50 - 40.00	31
Disking, tandem, / acre	17.55	17.00	10.00 - 25.80	29
Disking, heavy or offset, / acre	21.75	20.00	18.75 - 26.00	13
Harrowing or dragging, / acre	11.25	11.50	7.00 - 15.00	11
Soil finishing, / acre	18.25	18.00	9.50 - 28.00	31
Field cultivating, / acre	17.75	17.00	7.50 - 30.00	45
Rock picking, / acre	19.25	18.50	17.00 - 25.00	8
Cultivating, conventional, / acre	14.05	14.00	13.00 - 16.25	9
Rotary hoeing, / acre	10.60	10.15	10.00 - 11.00	8
Land rolling, / acre	8.65	8.00	5.50 - 15.00	24

Planting, Drilling, and Seeding	Average Charge	Median Charge	Range	Number of Responses
Planting				
<ul> <li>with fertilizer and insecticide attachments, / acre</li> </ul>	\$27.10	\$25.95	\$15.00 - \$35.00	28
- without attachments, / acre	24.70	23.00	13.00 - 36.00	36
<ul> <li>with splitters and attachments, / acre</li> </ul>	23.80	24.20	12.50 - 34.50	27
<ul> <li>with high-speed planter, / acre</li> </ul>	27.90	29.00	14.00 - 45.00	34
- no-till planter, / acre	27.10	25.00	12.75 - 42.50	40
- no-till planter with splitters, / acre	26.80	25.30	13.00 - 35.00	23
Extra charge for seed shut-offs, / acre	2.90	2.35	0.50 - 7.00	40
Extra charge for variable rate seeding, / acre	2.80	2.50	0.50 - 6.00	33
Extra charge for GPS use, if used for analytics, / acre	3.00	2.50	0.50 - 6.00	28
Seed tender, / acre	4.60	3.50	0.25 - 14.00	36
Drilling soybean, / acre	20.20	20.00	13.00 - 27.50	16
Drilling soybean, no-till, / acre	23.05	22.00	13.00 - 32.00	20
Drilling grass seed, / acre	25.25	20.00	10.00 - 33.00	19
Drilling small grain, / acre	17.70	18.50	10.00 - 20.00	14
Seeding grass, broadcast with tractor, / acre	13.75	12.25	10.00 - 15.00	7
Seeding grass, broadcast with ATV, / acre	15.95	14.50	8.00 - 25.00	12
Aerial seeding of cover crop, / acre	14.65	14.00	11.00 - 18.00	8
Drilling cover crop seed, / acre	20.40	20.00	10.00 - 30.00	21

Spraying (materials not included)	Average Charge	Median Charge	Range	Number of Responses
Ground, broadcast, not incorporated, tractor, / acre	\$7.00	\$7.40	\$5.00 - \$8.50	16
Ground, incorporated, tractor, / acre	8.35	8.00	7.95 - 8.50	) 5
Ground, broadcast, not incorporated, self-propelled, / acre	8.40	8.00	5.00 - 13.00	57
Ground, broadcast, self-propelled tall-crop, / acre	10.35	10.00	6.75 - 16.00	) 29
Ground, road ditches, / hour	80.45	80.00	30.00 - 120.00	18
Aerial, / acre	10.90	11.00	9.00 - 12.50	) 18

Fertilizer Application (materials not included)	Average Charge	Median Charge	Range	Number of Responses
Dry bulk - applied, / acre	\$7.20	\$6.75	\$3.50 - \$11.00	29
Liquid - spraying, / acre	7.75	8.00	6.50 - 9.00	13
<ul> <li>side dressing, / acre</li> </ul>	12.90	13.00	7.00 - 16.35	19
<ul> <li>high clearance, drop hose, Y spray nozzle, / acre</li> </ul>	13.30	13.60	7.50 - 18.00	13
Anhydrous - injecting, with tool bar, / acre	14.70	14.75	7.50 - 26.00	45
<ul> <li>injecting, without tool bar, / acre</li> </ul>	12.10	12.50	8.00 - 14.34	19
Spreading lime, / ton	7.50	7.00	5.50 - 11.00	13

Harvesting, Drying, and Hauling Grain	Average Median Charge Charge Range		ge	Number of Responses		
Corn combining, / acre	\$41.30	\$40.00	\$30.00	-	\$64.00	64
<ul> <li>with chopper head, / acre</li> </ul>	44.10	43.50	24.25	-	65.00	36
- added charge for corn reel (downed corn), / acre	8.20	7.50	5.00	-	10.00	19
Soybean combining, / acre	39.90	39.00	25.00	-	66.00	53
- with air reel, / acre	39.65	38.50	36.00	-	48.50	10
- with draper head, / acre	42.80	41.25	22.25	-	70.00	49
Small grain combining, / acre	31.75	31.00	30.00	-	33.50	6
Complete harvesting (combine, grain cart, haul to farm storage)						
- Corn, / acre	65.75	60.00	40.00	-	120.00	38
- Soybean, / acre	60.10	55.00	32.00	-	110.00	39
Added charge for GPS mapping, / acre	3.50	3.00	1.00	-	5.25	26