

Farm Drainage and Terraces

Farm drainage and terraces usually are the entire responsibility of the landlord. If the tenant bears all or part of the expense of tiling or ditching for drainage or construction terraces, a suitable depreciation period for the tenant's investment should be used. In some cases the tenant may provide labor and/or machinery for making such improvements. The Iowa Farm Custom Rate Survey can be used to value the tenant's contribution in such a case.

Suggestion depreciation rates	Years	Annual Rate
Livestock production facilities	10-20	5-10%
Machinery storage, grain bins	15-20	5-7%
Tile lines	10-15	7-10%
Terraces	10-15	7-10%
Fences	15-20	5-7%
Lime	3-5	20-33%

... and justice for all

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