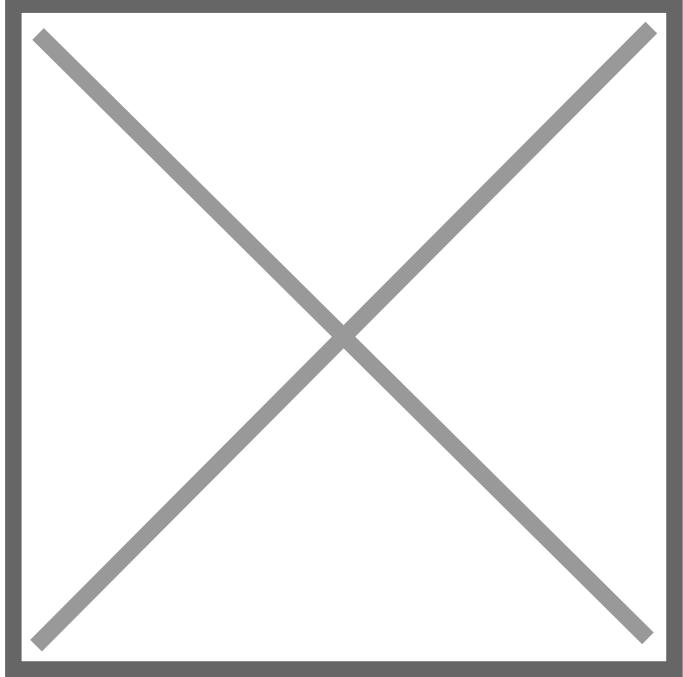
Farm CPA Neiffer on Iowa ARC-Co Payments

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Paul Neiffer, CPA, takes a close look at Warren and Dallas counties in light of yield histories and the recent "coffee talk" surrounding ARC-Co payments. He covers off on why your neighbor may have received one and you may have not. Neiffer, a partner with <u>CliftonLarsonAllen</u> in Yakima, Washington, is a regular speaker at national conferences and contributor at agweb.com. He was raised on a farm in central Washington, and has been heavily involved with the agriculture industry his entire life. Check out the excerpt below and <u>click here to visit www.farmcpatoday.com</u> for the rest of the story.

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South Central Iowa has the lowest yields compared to any other section of Iowa in most years. However, this year, they had record yields and thus, they are likely not to get any ARC-CO payment since their increased yield offset the reduction in corn prices.