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DEPARTMENT OF
WATER RESOURCES

February 3, 2011

Nick Van Dyke
Idaho Department of Water Resources
P.O. Box 83720
Boise, ID 83720-0098

Re: Water Right Transfer 73717

Dear Mr. Van Dyke:

After reviewing transfer 73717, you mailed a letter to Brockway Engineering dated July 13, 2010. The letter contained several issues of concerns pertaining to the historical information supplied with the transfer application. The following letter and analysis has been prepared to address the concerns of IDWR.

Canal Deliveries; Supplemental Conditions of Right 47-8011A

In an effort to better understand the relationship of irrigation water provided by canal shares from the Salmon River Canal Co. (SRC) and the ground water pumped from the two irrigation wells, graphs of the canal share allotments, delivered shares and irrigation water applied where utilized. The graphs examine the surface water delivered and the ground water pumped for the years of 2000 through 2005. The data values examined were gathered from SRC files by Daren Nelson of Brockway Engineering in 2005.

The *Canal Shares Allotment* graph indicates that the allotment per share as determined by SRC varies from 0.227 to 0.84 inches of water. Each year the allotment amount changes and it is apparent that the water provided by the Salmon River Canal Co. is fairly inconsistent. In the 2005 growing season, the 0.84 allotment was almost twice as high as the five year average of 0.44. This increase is consistent with the increase in canal share allotment.

The *Delivered Shares* graph indicates that the average acre-feet delivered was 346 acre-feet. Through the years 2000 and 2003, the volume of water delivered was consistently at or close to 300 acre-feet. In 2004 and 2005, the volume of water delivered increased close to 480 acre-feet for both years.

Calculations for volume of irrigation pumped annually for 2000 through 2005 were performed by Daren Larsen and are based on Idaho Power records. The *Irrigation Water Applied* graph shows that ground water had an increasing trend of water pumped from 2000 at 844 acre-feet to 2003 at a peak of 1021 acre-feet. In 2004 the ground water pumped, returned to normal pumping conditions. In 2005 the amount of ground water pumped decreased significantly to 639 acre-ft. The reduced volume

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pumped by the ground water wells in 2005 is a result of the increased water availability provided by the Salmon Falls Canal Co. for the 2005 growing season.

The irrigation practices and water demand of the Loghmiller/Reitsma farm is dependent upon the availability of water. The decision of which varieties of crops and how many acres to plant is decided in the spring with the hope of available water for a productive season. The analysis of this farm indicates that the water source and volume is not constant. However, the combination of water from the Salmon River Canal Co. and ground water are being utilized as effectively as possible in an effort to best manage the farm and its available resources. Total water applied varied between 1109 acre-feet and 1419 acre-feet for the years of 2000 through 2005. Average acre-feet per acre of water applied is 2.0 af/acre for the years of 2000 through 2005. (See attached *Estimate of Well Withdrawal Volume for well IW-1 and IW-2, Salmon River Canal Co. Share Analysis and Estimate of Ground Water vs. Surface Water Irrigation*)

Inclusion of Acre-Feet pumped by irrigation Well #2:

There are four wells located on this property, two irrigation wells and two stockwater wells. The irrigation wells are located at T12 S R16 E Sec. 12 SESESE (Irrigation Well #1) and T12 S R16 E Sec. 12 NENWSE (Irrigation Well #2). The two stockwater wells are located at T12 S R16 E Sec. 12 SWSESE (Stockwater Well #1) and T12 S R16 E Sec. 12 NWNWSE (Stockwater Well #2).

The current location description of the two irrigation wells listed on 47-8011A is incorrect. This issue was addressed in a letter to Corey Skinner dated October 31, 2005. This discrepancy in the location has not yet been resolved.

The field examination performed in 1996 for 47-8011A indicated water pumped from Irrigation Well #1 is discharged into an open ditch that flows North and then West into Pond #1. The field examiner also identified another well (Irrigation Well #2) that discharges directly into the pond (Pond #1). The statement is made in the examiner's report that "The water in pond number 1 is used to irrigate the lands in section 12 and sections 13" and "This pond is the main point of rediversion for the irrigation system". However, the examiner contradicts these statements by referencing Irrigation Well #2 and saying "The water from this well is designated for the lands in section 12 only". It is impossible to have two irrigation wells pump into the same pond that provides irrigation water to Section 12 and 13 and then say that one of the wells is designated to only supply water to Section 12. The examiner continues and says "The water from pond number 1 is drawn out by pump number 3 and pump number 4. The water is pumped into a mainline that irrigates all of section 12 and runs south to section 13". This confirms that water provided by Irrigation Well #1 and Well #2 is delivered to Section 12 and Section 13 by booster Pump 3 and booster Pump 4 that pump water from Pond #1.

The description of the two irrigation wells utilized by 47-8011A needs correction and the volume of water pumped from Irrigation Well #1 and Irrigation Well #2 must be used to calculate the amount of groundwater historically diverted under 47-8011A. (See attached 2009 Aerial map of *John Reitsma System Map*)

Crop Identified for consumptive use values of acres to be transferred:

The estimated volume required for the current hog facility is 58.5 afa. Currently water right 47-13651 is supplying 14.1 afa of this volume. Therefore, 44.4 afa is necessary to be transferred from 47-8011A.

An analysis of the consumptive use for FSA fields 3144, 31907 and 32461 for the years of 1999 through 2005 indicates an average of 1.89 ft/acre required. The crops grown during these years include beans, alfalfa, grains, corn, grass and potatoes. Based on the average 1.89 ft/acre and 72% of groundwater applied, it will be necessary to dry up 45.4 acres of primary ground water. (See attached *Consumptive Use Analysis* and *Water Right Transfer Analysis*)

Number of Irrigated Acres:

An examination of the FSA records from 1999 through 2005 and available aerial photography has been done to determine the number of acres irrigated on this farm during 1999 through 2005. It was discovered that the FSA records do not list the pivots located in Section 12 in the NW and SW as individual fields. The FSA records split both fields in two portions. The East half of the West half of Section 12 is listed as field 31989. The West half of the West half of Section 12 is listed as field 32174.

In an effort to detail the locations of each field recorded on the FSA records, the approximate legal description per quarter quarter for each field is provided in the Summary of FSA Records attachment. The historical irrigated acre calculations for Section 13 are based on these FSA records. It is believed that this information will be sufficient in providing adequate evidence of the acres irrigated. (See attached *Summary of FSA Records*)

2001 Groundwater Volume; Use of Diesel Pumps:

Loughmiller Inc. leased the farm to Beta Western before selling the property and water rights to John Reitsma. Beta Western paid for operation and maintenance cost for the farm. Statement of Income reports were acquired for the year 2000, 2001 and 2002. The diesel fuel cost for the year 2000 was \$26,844.91. The diesel fuel cost for the year 2001 was \$128,414.54. The diesel fuel cost for the year 2002 was \$18,166.15. Also acquired was an Idaho Power Company, Inc Form 1099-MISC which indicates that Idaho Power Company, Inc paid Loughmiller Inc. \$268,849.97.

The increased diesel fuel consumption and the buyout fee in 2001 confirm that Beta Western utilized diesel generators to provide the necessary power to operate the wells and pumps on the property owned by Loughmiller Inc. (See attached *Beta Western, Inc. Statement of Income for 2000, 2001, 2002 and Form 1099-MISC*)

It is anticipated that with this additional information and explanation that transfer 73717 can be processed by IDWR. If you have any questions regarding the data and analysis contained in this letter and attachments, please call and we can discuss them.

Sincerely,

A handwritten signature in cursive script, appearing to read "Greg Sullivan".

Greg Sullivan, M.S., E.I.T.

Cc: John Reitsma, Loughmiller Inc.

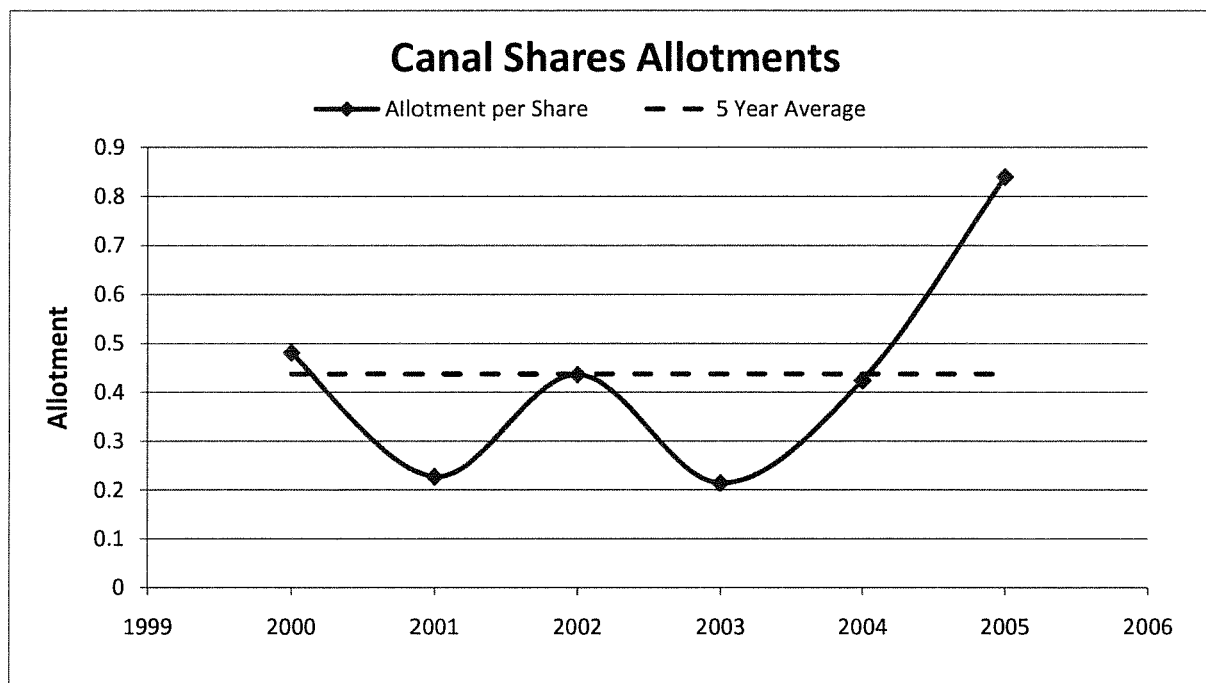
Enc: 2009 Aerial, Salmon River Canal Co. Share Analysis, Estimate of Ground Water vs. Surface Water Irrigation, Consumptive Use Analysis, Water Right Transfer Analysis, Summary of FSA Records, Estimate of Well Withdrawal Volume, Beta Western, Inc. Statement of Income for 2000, 2001 and 2002, Idaho Power Company, Inc Form 1099-MISC

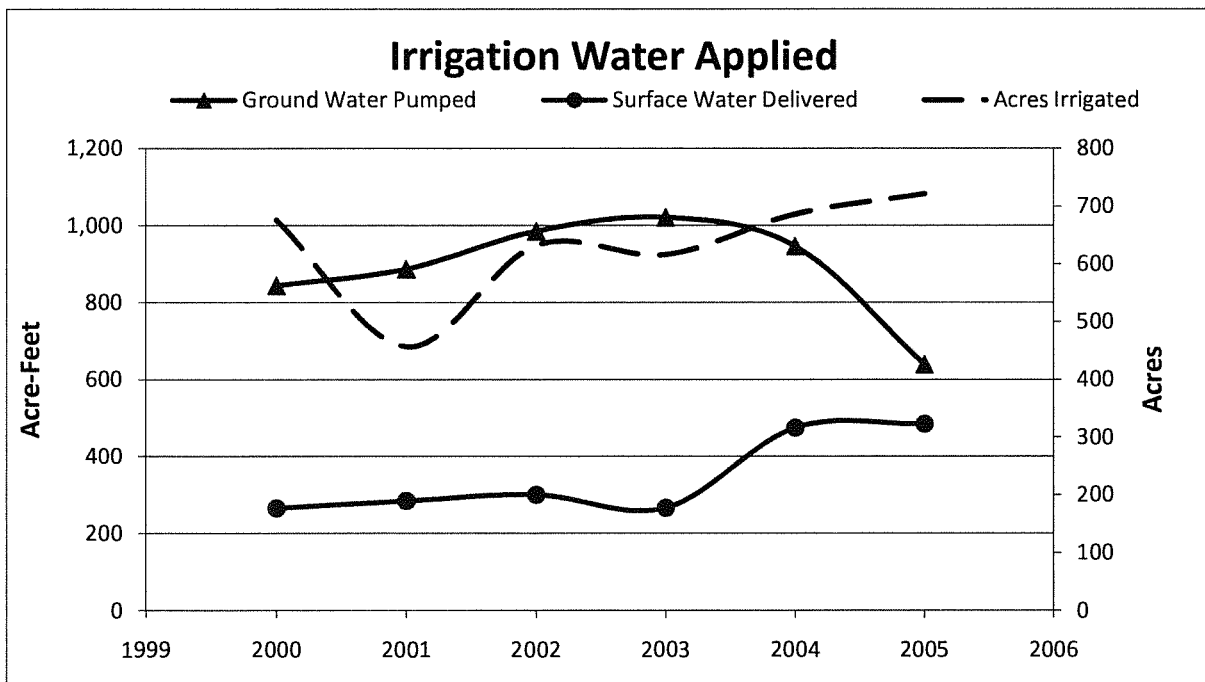
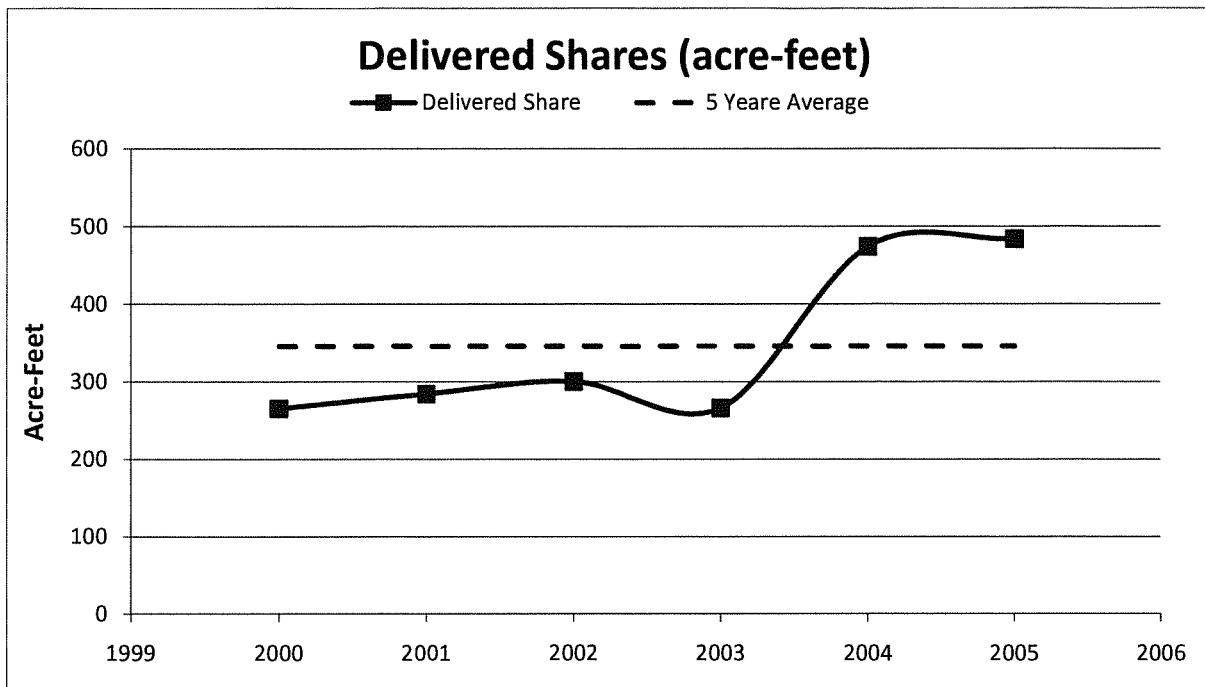
Salmon River Canal Co. Share Analysis

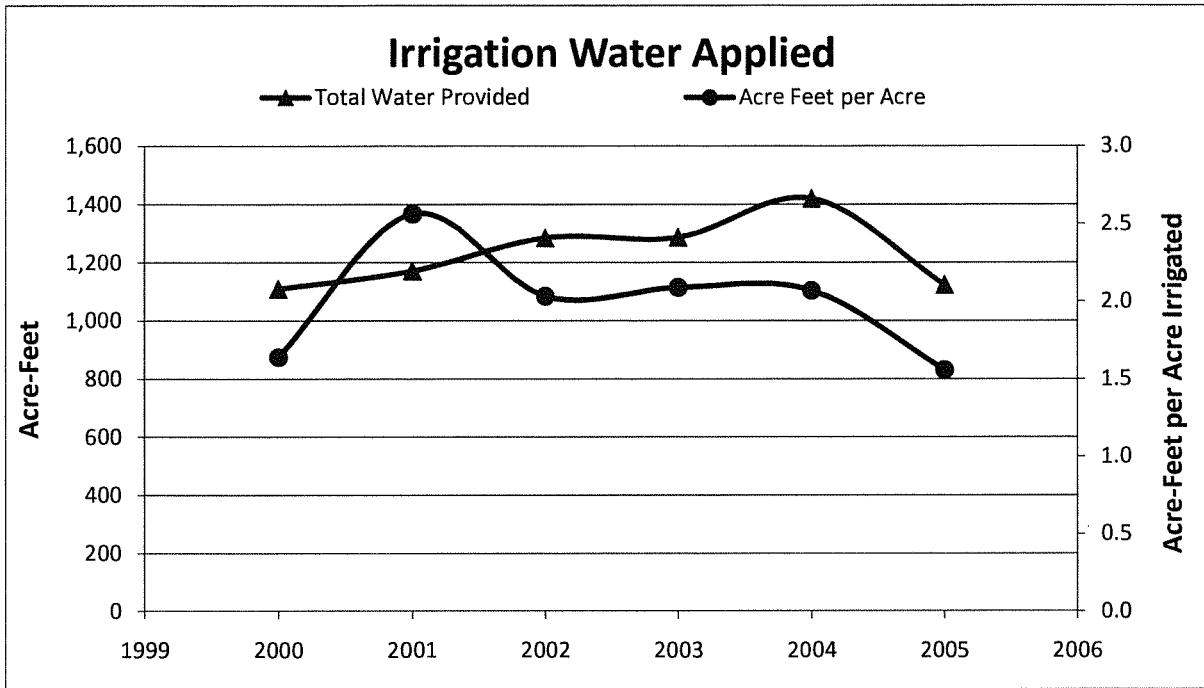
Lougmillier/ Reitsma
Brockway Engineering
GWS

Year	Allotment	Shut Off	Shares Delivered acre-ft	Ground Water Pumped acre-ft	Irrigated acres
2000	0.481	8/31	265	844	676.10
2001	0.227	7/30	284	887	456.70
2002	0.436	8/21	300	985	632.00
2003	0.214	7/14	266	1021	616.10
2004	0.425	8/24	474	945	686.26
2005	0.84	9/21	484	639	721.43

Average	0.44		346	887	631
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Loughmiller/Reitsma
Brockway Engineering
GWS

Estimate of Ground Water vs. Surface Water Irrigation

Year		Estimated from Power records		SCRR Deliveries	
		IW-1 (acre-ft)	IW-2 (acre-ft)	Sect. 12 (Lateral 17 17-C) (acre-ft)	Sect. 13 (Lateral 17 Headgate 17-B)(acre-ft)
2000		393.82	449.80	265.00 ✓	0.00 ✓
2001*		400.74	485.91	284.00 ✓	0.00 ✓
2002		471.39	513.37	236.00 ✓	64.00 ✓
2003		475.14	545.49	266.00 ✓	0.00 ✓
2004		429.97	515.50	264.00 ✓	210.00 ✓
2005		233.37	405.38	430.00 ✓	54.00 ✓

*In 2001 Loughmiller Inc. took part in the Idaho Power buyout. However, 444.2 acres were still irrigated with ground water and SRCC water. Both the wells and booster pumps were powered with diesel generators. Therefore, the values for the wells are an average of the volumes used in 2000, 2002-2005.

Year	Irr Ac	Total AF	Acre-Feet/Acre	SW %	GW %
2000	676.10	1108.61	1.64	0.24	0.76
2001*	456.70	1170.65	2.56	0.24	0.76
2002	632.00	1284.76	2.03	0.23	0.77
2003	616.10	1286.63	2.09	0.21	0.79
2004	686.26	1419.46	2.07	0.33	0.67
2005	721.43	1122.75	1.56	0.43	0.57

(Allen & Robinson, 2009) at Hollister

1.89

Average FT/acre Pdef

Average Primary Ground Water Use

72%

Average FT/acre Pdef of
Primary Ground Water

Consumptive Use Analysis

Loughmiller/Reitsma
Brockway Engineering
GWS

Summary of FSA Records and Evapotranspiration and Consumptive Irrigation Water
Requirements for 47-8011A in Section 13

Field		1999	2000	2001	2002	2003	2004	2005
3144	1	Alfalfa	Alfalfa	Alfalfa				
	2	Beans	Wheat	Fallow				
31907	1	Alfalfa	Alfalfa	Alfalfa				
	2	Beans	Wheat	Fallow				
32461	1				Potatoes	Barley	Corn	Corn
	2				Oats	Fallow	Wheat	Wheat
	3				Oats	Fallow	Wheat	Wheat
	4				Oats	Fallow	Wheat	Wheat
	5					Fallow	Oats	

Field		1999	2000	2001	2002	2003	2004	2005
Acres								
3144	1	36.8	36.8	36.8				
	2	36.1	36.1	36.1				
31907	1	38.8	38.8	38.8				
	2	37.2	37.2	37.2				
32461	1				128	128.0	123.79	119.7
	2				7.0		7.0	7.0
	3				7.0		7.28	7.28
	4				7.0		8.7	17.59
	5						8.9	

From Hollister $P_{(def)}$	beans	381 mm	1.25 ft
	alfalfa	818 mm	2.68 ft
	grain	625 mm	2.05 ft
	corn	527 mm	1.73 ft
	potatoes	494 mm	1.62 ft

Crop Acreage and P_{def} for Section 13

	beans	alfalfa	grain	corn	potatoes	Acreage	AFA
	1.25 Ft	2.68 Ft	2.05 Ft	1.73 Ft	1.62 Ft		
1999	73.3	75.6				148.9	294.5
2000	73.3	75.6				148.9	294.5
2001	73.3	75.6				148.9	294.5
2002			21		128	149.0	250.5
2003			128.0			128.0	262.5
2004			31.87	123.79		155.7	279.4
2005			31.87	119.7		151.6	272.3

Total Average	147.3	278.3
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Average FT/acre P_{def}	1.89
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Water Right Transfer Analysis

Loughmiller/Reitsma
Brockway Engineering
GWS

Irrigation to Stock and Commercial Water Transfer Calculations

Current **14.10 AFA**
Demand **58.50 AFA**
Total Demand Plus % 58.50 AFA **0%**
Additional Water Needed 44.40 AFA
Irrigated by Ground Water **72%**

<http://www.kimberly.uidaho.edu/ETIdaho/stcwrstats.php?station=101002&cover=15&stats=Deficit>

Total Acres	146				
CFS	1.87			576 mm	Ground Water & Shares
AFA	584	4 AFA/acre		1.89 ft/season	
Acres sold/ Transferring	32.7			0.0 AFA	
	0.2239 %			61.77 AFA	

Average Primary Ground Water Use 72% 1.36 Average FT/acre Pdef of Primary Ground Water

Water Right

47-8011A

Amount				Transfer Amount			Remaining Amount		
cfs	AFA	Acres	Acre Limit	cfs	AFA	Acres	cfs	AFA	Acres
1.87	584	146	146	0.58	44.40	45.4	1.29	402.43	100.6
				0.00	0.00		0.00	0.00	0.0
				0.00	0.00		0.00	0.00	0.0
				0.00	0.00		0.00	0.00	0.0
Totals				0.58	44.40	45.4	1.29	402.43	100.6

Summary of FSA Records

Loughmiller/ Reitsma
Brockway Engineering
GWS

	1999			Legal Section 12
	Field #	Crop	Acres	
31989	1	Wheat	72.3	NENE/ SENE
	2	Alfalfa	42.6	SWNE
	3	Alfalfa	80.0	NENW/ SENW
	4	Wheat	72.0	NESW/ SESW
	5	Wheat	59.8	NWSE/ SWSE
	6	Wheat	13.9	NESE
	7	Wheat	53.5	NESE/ SESE
32174	1*	Alfalfa	73.8	NWNW/ SWNW
	2*	Wheat	74.1	NWSW/ SWSW
Total			542.0	

				Section 13
31444	1	Alfalfa	36.8	NENE
	2	Beans	36.1	NWNE
31907	1	Alfalfa	38.8	SENE
	2	Beans	37.2	SWNE
Total			148.9	
			<u>690.9</u>	

	2000			Section 12
	Field #	Crop	Acres	
31989	1NS	Oats	72.3	NENE/ SENE
	2	Alfalfa	42.6	SWNE
	3*	Beans	75.0	NENW/ SENW
	4	Barley	72.0	NESW/ SESW
	5*	Beans	50.0	NWSE/ SWSE
	6NS*	Oats	13.9	NESE
	7NS	Oats	53.5	NESE/ SESE
32174	1*	Beans	73.8	NWNW/ SWNW
	2*	Barley	74.1	NWSW/ SWSW
Total			527.2	

Section 13				
31444	1	Alfalfa	36.8	NENE
	2	Wheat	36.1	NWNE
31907	1	Alfalfa	38.8	SENE
	2	Wheat	37.2	SWNE
Total			148.9	
			<u>676.1</u>	

	2001			Legal Section 12
	Field #	Crop	Acres	
31989	1	Alfalfa	72.3	NENE/ SENE
	2	Alfalfa	42.6	SWNE
	3	Potatoes	75.0	NENW/ SENW
	4	Fallow	---	NESW/ SESW
	5	Wheat	50.0	NWSE/ SWSE
	6	Alfalfa	13.9	NESE
	7	Alfalfa	53.5	NESE/ SESE
32174	1*	Potatoes	73.8	NWNW/ SWNW
	2*	Fallow	---	NWSW/ SWSW
Total			381.1	

				Section 13
31444	1	Alfalfa	36.8	NENE
	2	Fallow	---	NWNE
31907	1	Alfalfa	38.8	SENE
	2	Fallow	---	SWNE
Total			75.6	
			<u>456.7</u>	

	2002			Section 12
	Field #	Crop	Acres	
31989	1	Alfalfa	72.3	NENE/ SENE
	2	Alfalfa	42.6	SWNE
	3	Wheat	80.0	NENW/ SENW
	4	Corn	58.0	NESW/ SESW
	4A*	Barley	7.8	NESW
	4B	Barley	7.0	SESW
	5	Fallow	---	NESE/ SESE
	6	Alfalfa	13.9	NESE
	7	Alfalfa	53.5	NESE/ SESE
	1*	Wheat	73.8	NWNW/ SWNW
32174	2*	Corn	74.1	NWSW/ SWSW
Total			483	

32461	1	Potatoes	128.0	NE 1/4
	2	Oats	7.0	NWNE
	3	Oats	7.0	SWNE
	4	Oats	7.0	SENE
Total			149	
			632.0	

Loughmiller/ Reitsma
Summary of FSA Records
Brockway Engineering

	2003			Legal
	Field #	Crop	Acres	Section 12
31989	1	Alfalfa	72.3	NENE, SENE
	2	Alfalfa	42.6	SWNE
	3	Corn	63.9	NENW/ SENW
	4	Wheat	65.0	NESW/ SESW
	5	Wheat	59.8	NWSE/ SWSE
	6	Alfalfa	13.9	NESE
	7	Alfalfa	53.5	NESE/ SESE
32174	1*	Corn	59.7	NWNW/ SWNW
	2*	Wheat	57.4	NWSW/ SWSW
Total			488.1	

				Section 13
	Field #	Crop	Acres	
32461	1	Barley	128.0	NE 1/4
	2	Fallow	---	NENE, SENE
	3	Fallow	---	NWNE
	4	Fallow	---	SWNE
	5	Fallow	---	SENE
Total			128.0	
			616.1	

	2004			Section 12
	Field #	Crop	Acres	
31989	1	Alfalfa	75.1	NENE, SENE
	2	Beans	44.8	SWNE
	3	Potatoes	63.9	NENW/ SENW
	4	Barley	34.2	NENW/ SENW/ NWSW/ SESW
	5	Beans	60.6	NWSE, SWSE
	6	Beans	14.8	NESE
	7	Alfalfa	55.1	NESE/ SESE
	8	Barley	65.0	NESW/ SESW
32174	1	Fallow	8.1	NWNW
	2	Potatoes	59.7	NWNW/ SWNW
	3	Fallow	15.0	SWNW/ NWSW
	4	Barley	57.4	NWSW/ SWSW
	5	Fallow	8.2	SWSW
Total			530.6	

32461	1	Corn	123.79	
	2*	Wheat	7.0	
	3	Wheat	7.28	
	4	Wheat	8.7	
	5	Oats	8.89	
Total			155.66	
			686.26	

	2005			Legal
	Field #	Crop	Acres	Section 12
32769	1	Alfalfa	74.9	NENE, SENE
	2	Wheat	44.93	SWNE
	3	Barley	15.75	NENW
	4*	Barley	7.0	NWNW
	5	Grass	8.1	SWNW
	6	Grass	15.0	SWNW
	7	Barley	138	NW 1/4
	8	Corn	121.92	SW 1/4
	9	Grass	8.2	SWSW
	10*	Barley	7.0	SESW
	11	Wheat	59.14	NWSE/ SWSE
	12	Alfalfa	69.92	NESE/ SESE
Total			569.86	

				Section 13
	Field #	Crop	Acres	
32461	1	Corn	119.7	NE 1/4
	2	Wheat	7.0	NENE, SENE
	3	Wheat	7.28	NWNE
	4	Wheat	17.59	SWNE
Total			151.57	
			721.43	

Acres Irrigated

1999	690.9
2000	676.1
2001	456.7
2002	632.0
2003	616.1
2004	686.3
2005	721.4

* These values were estimated by Darren Nelson and are based on actual cropped acres in the designated FSA identified fields.

Estimate of Well Withdrawal Volume

Brockway Engineering, PLLC

Well: Loughmiller - New Well at Flats (IW-1)

Use pumping water level and efficiency to develop theoretical PCC.

Motor HP: 150
 Pumping level: 530 feet
 Discharge pressure: 0 psi
 Discharge line diameter: 8 inches
 Pump efficiency: 75.0%
 Electrical efficiency: 95.0%

Theoretical Q: 1.78 cfs = 798 gpm
 Discharge line velocity: 5.09 ft/s
 TDH: 530.4 feet
 Theoretical PCC: 762.4 KWH / ac-ft

POWER RECORDS FROM IDAHO POWER

Usage Date	kW	kWh	Ac-Ft	Ac-Ft/Anually
09/26/2005	104.0	57280.0	75.13	
08/25/2005	105.0	61880.0	81.17	
07/27/2005	106.0	58440.0	76.65	
06/27/2005	106.0	320.0	0.42	
05/26/2005			0.00	233.37
10/26/2004			0.00	
09/24/2004	102.0	51160.0	67.11	
08/25/2004	105.0	67560.0	88.62	
07/27/2004	108.0	78800.0	103.36	
06/25/2004	109.0	64920.0	85.15	
05/26/2004	110.0	60000.0	78.70	
04/27/2004	111.0	5360.0	7.03	
03/29/2004			0.00	429.97
09/25/2003	109.0	32640.0	42.81	
08/26/2003	110.0	75000.0	98.38	
07/28/2003	110.0	78880.0	103.46	
06/26/2003	112.0	76120.0	99.84	
05/28/2003	113.0	67400.0	88.41	
04/28/2003	114.0	32200.0	42.24	475.14
12/27/2002			0.00	
11/27/2002			0.00	
10/28/2002	112.0	5160.0	6.77	
09/27/2002	112.0	32260.0	42.31	
08/28/2002	112.0	79040.0	103.67	
07/29/2002	111.0	84320.0	110.60	
06/27/2002	114.0	75040.0	98.43	
05/29/2002	115.0	79080.0	103.73	
04/29/2002	114.0	4480.0	5.88	
03/29/2002			0.00	471.39
12/27/2001			0.00	
05/21/2001			0.00	
03/20/2001			0.00	
01/17/2001			0.00	
12/15/2000			0.00	
11/15/2000			0.00	
10/17/2000	115.0	480.0	0.63	
09/18/2000	115.0	49200.0	64.53	
08/17/2000	117.0	79760.0	104.62	
07/19/2000	118.0	80840.0	106.04	
06/19/2000	122.0	78320.0	102.73	
05/18/2000	123.0	11640.0	15.27	
04/19/2000			0.00	
03/20/2000			0.00	
02/18/2000			0.00	
01/20/2000			0.00	393.82

Estimate of Well Withdrawal Volume

Brockway Engineering, PLLC

Well: Loughmiller - Old Well at Flats (IW-2)

Use pumping water level and efficiency to develop theoretical PCC.

Motor HP: 200
Pumping level: 530 feet
Discharge pressure: 0 psi
Discharge line diameter: 8 inches
Pump efficiency: 75.0%
Electrical efficiency: 95.0%

Theoretical Q: 2.37 cfs = 1064 gpm
Discharge line velocity: 6.79 ft/s
TDH: 530.7 feet
Theoretical PCC: 762.8 KWH / ac-ft

POWER RECORDS FROM IDAHO POWER

Usage Date	kW	kWh	Ac-Ft	Ac-Ft/Anually
09/26/2005	146.0	90040.0	118.03	
08/25/2005	145.0	86120.0	112.89	
07/27/2005	146.0	58440.0	76.61	
06/27/2005	146.0	44920.0	58.89	
05/26/2005	147.0	29720.0	38.96	405.38
10/26/2004	144.0	11400.0	14.94	
09/24/2004	144.0	60320.0	79.07	
08/25/2004	145.0	58360.0	76.50	
07/27/2004	145.0	58840.0	77.13	
06/25/2004	145.0	59200.0	77.61	
05/26/2004	146.0	89520.0	117.35	
04/27/2004	147.0	55600.0	72.89	
03/29/2004			0.00	515.50
09/25/2003	146.0	40440.0	53.01	
08/26/2003	145.0	83280.0	109.17	
07/28/2003	146.0	93480.0	122.54	
06/26/2003	147.0	89920.0	117.88	
05/28/2003	146.0	76400.0	100.15	
04/28/2003	146.0	32600.0	42.74	545.49
12/27/2002			0.00	
11/27/2002			0.00	
10/28/2002	145.0	9520.0	12.48	
09/27/2002	146.0	61320.0	80.38	
08/28/2002	146.0	10140.0	13.29	
07/29/2002	145.0	102320.0	134.13	
06/27/2002	144.0	94440.0	123.80	
05/29/2002	146.0	93640.0	122.75	
04/29/2002	147.0	20240.0	26.53	
03/29/2002			0.00	513.37
12/27/2001			0.00	
05/21/2001			0.00	
03/20/2001			0.00	
01/17/2001			0.00	
12/15/2000			0.00	
11/15/2000			0.00	
10/17/2000			0.00	
09/18/2000	145.0	60880.0	79.81	
08/17/2000	145.0	81120.0	106.34	
07/19/2000	144.0	86920.0	113.94	
06/19/2000	144.0	68600.0	89.93	
05/18/2000	144.0	45600.0	59.78	
04/19/2000			0.00	
03/20/2000			0.00	
02/18/2000			0.00	
01/20/2000			0.00	449.80

IDAHO POWER COMPANY, INC
P. O. BOX 70
BOISE, ID 83707
Important Tax Information Enclosed

511

LOUGHMILLER INC
3170 HIGHWAY 93
TWIN FALLS, ID 83301-0456

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, zip code and telephone no. IDAHO POWER COMPANY, INC P. O. BOX 70 BOISE, ID 83707 (208)388-2653		1 Rents	OMB No. 1545-0115 2001 Form 1099-MISC		Miscellaneous Income
PAYER'S Federal identification number 82-0130980		2 Royalties			
RECIPIENT'S name, street address, city, state and ZIP code LOUGHMILLER INC WILLIAM J. LOUGHMILLER, PRES. 3170 HIGHWAY 93 TWIN FALLS, ID 83301-0456		3 Other Income \$268,849.97	4 Federal income tax withheld	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
Account number (optional) 8202885631		5 Fishing boat proceeds	6 Medical and health care payments		
15		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐	10 Crop insurance proceeds		
		11	12		
		13 Excess Golden Parachute Payments	14 Gross proceeds paid to an attorney		
		16 State income tax withheld	17 State/Payer's state number ID/	18 State income	

FORM 1099-MISC

(Keep for your records)

Department of the Treasury-Internal Revenue Service

Amounts shown on this form may be subject to self-employment tax. If your net income from self-employment is \$400 or more, you must file a return and compute your self-employment tax on Schedule SE (Form 1040). See Pub. 533, Self-Employment Tax, for more information. If no income or social security and Medicare taxes were withheld, you may have to make estimated tax payments if you are still receiving these payments. See Form 1040-ES, Estimated Tax for Individuals.

If you are an individual, report the taxable amounts shown on Form 1040, as explained below. For corporations, fiduciaries, or partnerships, report the amounts on the proper line of your tax return. Boxes 1 and 2. Report rents from real estate on Schedule E (Form 1040). If you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business, report on Schedule C or C-EZ (Form 1040). For royalties on timber, coal, and iron ore, see Pub. 544, Sales and Other Dispositions of Assets.

Box 3. Generally, report this amount on the "Other income" line of Form 1040 and identify the payment. If it is trade or business income, report this amount on Schedule C, C-EZ, or F (Form 1040). The amount shown may be payments you received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold at a 31% rate if you did not furnish your taxpayer identification number to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this on your income tax return as tax withheld.

Box 5. An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C or C-EZ (Form 1040). See Pub. 595, Tax Highlights for Commercial Fishermen.

Box 6. Report on Schedule C or C-EZ (Form 1040).

Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If payments that are reported in this box are income from self-employment, report this amount on Schedule C, C-EZ or F (Form 1040) and complete Schedule SE (Form 1040). Because you received this form, rather than Form W-2, the payer may have considered you self-employed and did not withhold social security or Medicare taxes. Contact the payer if you believe this form is incorrect or has been issued in error. If you are not self-employed report this amount on the "Wages, salaries, tips, etc." line of Form 1040. Call the IRS for information about how to report on social security and Medicare taxes.

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf after transfer of your securities for use in a short sale. Report on the "Other income" line of Form 1040.

Box 9. If marked, sales to you of consumer products on a buy-sell, deposit-commission, or any other basis for resale have amounted to \$5,000 or more. The person filing this return does not have to show a dollar amount in this box. Generally, report any income from your sale of these products on Schedule C or C-EZ (Form 1040).

Box 10. Report on the "Crop insurance proceeds..." line on Schedule F (Form 1040).

Box 13. Shows excess golden parachute payments subject to a 20% excise tax. See your Form 1040 instructions for the "Total Tax" line. The amount in box 7 is your total compensation.

Box 14. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 15. Other information may be provided to you in box 15.

Box 16-18. If state or local income tax was withheld from the payment, these boxes may be completed.

407.1



IRRIGATION LOAD REDUCTION

Final Report

12/12/2001

Tax ID #: 820288563

Loughmiller Inc
William J. Loughmiller, Pres.
3170 Highway 93

Twin Falls, ID 83301-0456

	Past Usage	Base kWh	2001 kWh	kWh Savings	Offered kWh	Met Min 95% Rule	25% Holdback	Interest	Correct Payment	Actual Payment
Apr	1.3%	23,349.1	22	23,327.09	22,720	Yes	\$874.77	\$0.00	\$2,624.30	\$2,554.10
May	10.0%	179,608.4	3,360	176,248.40	174,767	Yes	\$6,609.32	\$4.37	\$19,827.95	\$19,287.95
Jun	19.8%	355,624.6	0	355,624.63	346,039	Yes	\$13,335.92	\$37.42	\$40,007.77	\$38,741.70
Jul	25.6%	459,797.5	369	459,428.50	447,404	Yes	\$17,228.57	\$104.10	\$51,685.71	\$50,500.18
Aug	22.1%	396,934.6	0	396,934.56	386,235	Yes	\$14,885.05	\$190.24	\$44,655.14	\$47,716.94
Sep	16.0%	287,373.4	0	287,373.44	279,627	Yes	\$10,776.50	\$264.67	\$32,329.51	\$32,329.51
Oct	4.4%	79,027.7	0	79,027.70	76,898	Yes	\$2,963.54	\$318.55	\$8,890.62	\$8,890.62
Nov	0.8%	14,368.7	0	14,368.67	13,981	Yes	\$538.83	\$333.37	\$1,616.48	\$70,210.74
Totals	100%		3,751	1,792,333			\$67,212.50	\$1,381.77		\$270,231.74
Base kWh:		1,796,084.0			Offered kWh:		1,747,671			

Meter Ser #	IPCo Location	Service City	HP	2001 kWh	As of
2977206	2900 N 2400 E, 2927	Filer	50	0	11/27/2001
92660280	2960 N 2400 E, 2743	Filer	40	0	11/27/2001
3782236	2290 N 2000 E, 2825	Twin Falls	80	22	11/27/2001
2977218	2300 N 2000 E, 2826	Twin Falls	120	0	11/27/2001
92610127	2340 N 2650 E, 2955	Twin Falls	40	0	11/27/2001
3609647	2350 N 2630 E, 2950	Twin Falls	100	0	11/27/2001
40181437	2650 E 2400 N, 2948	Twin Falls	95	369	11/27/2001
2977264	2670 E 2700 N, 2910	Twin Falls	50	0	11/27/2001
1377775	2717 N 2700 E, 2961	Twin Falls	150	0	11/27/2001
89603553	2745 N 2675 E, 2913	Twin Falls	150	3,360	11/27/2001
62090433	2750 N 2675 E, 2912	Twin Falls	200	0	11/27/2001

Buy Back 268,849.97 407.1
Interest 1381.77 416.1
270,231.74

BETA WESTERN, INC.
STATEMENT OF INCOME
12-31-02

Page

INCOME

CROP SALES	\$ 738,706.93
CROP PROCEEDS-US GOVERNMENT	26,283.00
INSURANCE PROCEEDS/DIVIDENDS	33,004.00
INTEREST INCOME	25.62
LAND-RENT INCOME	669.15
STORAGE INCOME	40,948.79
DISCOUNTS-EARLY PAY	9,650.22
INCOME TAX REFUNDS	285.44

TOTAL INCOME

\$ 849,573.15

OPERATING EXPENSES

PAYROLL	128,783.22
ACCOUNTING EXPENSE	2,745.00
ADVERTISING & PROMOTION	9,398.46
BANK CHARGES	260.75
CASH RENT	15,100.00
CASH RENT-POTATOES	65,000.00
CHEMICALS	2,519.75
CHEMICALS-OAT	51.90
CHEMICALS-CORN	4,447.90
CHEMICALS-POTATOES	83,379.01
CHEMICALS-WHEAT	16,534.23
CONSULTING-POTATOES	8,816.19
CONTRACT LABOR	3,007.99
DEPRECIATION EXPENSE	67,451.00
DONATION EXPENSE	1,875.00
DUES	1,560.89
EMPLOYEE ACTIVITIES	266.97
EQUIPMENT RENT/LEASE	146.00
FERTILIZER-OAT	1,486.84
FERTILIZER-ALFALFA HAY	11,060.57
FERTILIZER-CORN	9,829.63
FERTILIZER-POTATOES	79,314.39
FERTILIZER-WHEAT	29,520.03
FREIGHT	2,362.50
FREIGHT-POTATOES	22,618.34
FINANCE CHARGE	58.88
FUEL	18,166.15
INSURANCE	39,423.90
LOAN FEES	2,010.00
MACHINERY HIRE	18,596.62
OIL & LUBRICANTS	1,445.93
P/R TAXES-FICA/FEDERAL W/H	3,665.61
PAYROLL TAXES-STATE W/H	3,762.00
PAYROLL TAXES-FUTA	229.33
PAYROLL TAXES-SUTA	126.15
POSTAGE	216.60
RENT-OFFICE	9,000.00
RENT-SHOP	6,750.00

LOUGHMILLER, INC.
General Ledger
12-31-01

123101
Page 1

Date	Document	Dr	Debits	Credits	Balance
12-31-00	UTILITY BUYBACK INCOME				
12-31-00	BALANCE FORWARD				\$0.00
05-23-01	975699 U			2554.10	-2554.10
06-11-01	ID POWER/APRIL BUYBACK				
06-11-01	927863 U			19287.95	-21842.05
07-10-01	ID POWER/MAY BUYBACK				
07-10-01	982038 U			38741.70	-60583.75
08-13-01	ID POWER/JUNE BUYBACK				
08-13-01	986085 U			50500.18	-111083.93
09-10-01	ID POWER/JULY BUYBACK				
09-10-01	989088 U			47716.94	-158800.87
10-09-01	ID POWER/AUG BUYBACK				
10-09-01	994094 U			32329.51	-191130.38
11-13-01	ID POWER/SEPT BUYBACK				
11-13-01	997610 U			8890.62	-200021.00
12-17-01	ID POWER/POWER BUYBACK				
12-17-01	2016 U			1616.47	-201637.47
12-17-01	ID POWER/NOV				
12-17-01	2016 U			67212.50	-268849.97
12-17-01	ID POWER/RETAINAGE				
	UTILITY BUYBACK INCOME		\$0.00	\$268849.97	-268849.97

Total of Ledger

\$0.00

\$268849.97

-268849.97

Used User: PROFESSIONAL ACCT SERVICE

407.1

BETA WESTERN, INC.
STATEMENT OF INCOME
12-31-00

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Page 2

FERTILIZER	51,040.45
FERTILIZER-ALFALFA SEED	0.00
FERTILIZER-ALFALFA HAY	15,241.09
FERTILIZER-BARLEY	16,376.92
FERTILIZER-BEANS	0.00
FERTILIZER-CORN	8,933.75
FERTILIZER-POTATOES	66,091.74
FERTILIZER-WHEAT	2,262.64
FREIGHT	608.60
FREIGHT-POTATOES	65,369.12
FREIGHT-WHEAT	3,490.46
FINANCE CHARGE	212.02
FUEL	26,844.91
GARBAGE	0.00
GOVERNMENT SUBSIDIES REPAID	155.83
GRAZING FEES	0.00
HEALTH INSURANCE	0.00
HERBICIDE	0.00
INSURANCE	11,434.60
LEGAL	0.00
LIVESTOCK, COST OF	500.00
LOAN FEES	4,000.00
MACHINERY HIRE	29,601.50
MILEAGE EXPENSE	50.00
MISCELLANEOUS EXPENSE	0.00
OIL & LUBRICANTS	1,612.00
PASTURE RENT	6,360.20
P/R TAXES-FICA/FEDERAL W/H	5,351.70
PAYROLL TAXES-STATE W/H	3,538.00
PAYROLL TAXES-FUTA	151.00
PAYROLL TAXES-SUTA	132.50
POSTAGE	292.06
RENT-OFFICE	12,000.00
RENT-SHOP	9,000.00
RENT-POTATO CELLAR	85,492.40
REPAIRS & MAINT-IRRIGATION	29.04
REPAIRS & MAINT-TRUCK/EQUIP	38,951.86
REPAIRS & MAINT-OVERHEAD	0.00
SEED EXPENSE	146.00
SEED-ALFALFA SEED	5,300.00
SEED-ALFALFA HAY	0.00
SEED-BARLEY	1,123.25
SEED-BEANS	0.00
SEED-CORN	481.65
SEED-POTATOES	79,029.56
SEED-WHEAT	3,026.54
SUBSCRIPTION	51.95
SUPPLIES-OFFICE	182.93
SUPPLIES-SHOP	2,614.37
TAXES, LICENCES & PERMITS	461.92
TAXES-PROPERTY	2,717.66

BETA WESTERN, INC.
STATEMENT OF INCOME
12-31-01

Page 1

INCOME

CROP SALES	\$ 834,704.65
CROP PROCEEDS-US GOVERNMENT	39,801.76
COOP PROCEEDS (SR SUGAR)	1,419.12
EQUIPMENT RENT/LEASE	250.00
INSURANCE PROCEEDS/DIVIDENDS	89,880.00
INTEREST INCOME	178.90
LAND-RENT INCOME	2,306.80
STORAGE INCOME	69,947.13
GAIN ON SALE OF FIXED ASSET	9,000.00
DISCOUNTS-EARLY PAY	2,923.71
MISCELLANEOUS INCOME	11.89

TOTAL INCOME

\$ 1,050,423.96

OPERATING EXPENSES

PAYROLL	108,465.11
ACCOUNTING EXPENSE	2,640.00
ADVERTISING & PROMOTION	8,230.89
BANK CHARGES	679.75
CASH RENT	5,500.00
CASH RENT-POTATOES	5,000.00
CHEMICALS-POTATOES	96,422.28
CONSULTING-POTATOES	7,410.00
CONTRACT LABOR	2,964.75
DEPRECIATION EXPENSE	74,493.00
DONATION EXPENSE	375.00
DUES	885.00
EMPLOYEE ACTIVITIES	166.62
EQUIPMENT RENT/LEASE	1,529.63
FERTILIZER-ALFALFA HAY	9,344.47
FERTILIZER-POTATOES	159,737.58
FERTILIZER-WHEAT	3,130.24
FREIGHT	2,718.75
FREIGHT-POTATOES	23,271.83
FINANCE CHARGE	1,997.36
FUEL	128,414.54
INSURANCE	14,412.63
LEGAL	50.00
LOAN FEES	2,000.00
MACHINERY HIRE	14,602.66
OTL & LUBRICANTS	3,421.05
P/R TAXES-FICA/FEDERAL W/H	8,294.15
PAYROLL TAXES-FUTA	141.13
PAYROLL TAXES-SUTA	110.62
POSTAGE	158.60
RENT-OFFICE	3,000.00
RENT-SHOP	2,250.00
RENT-POTATO CELLAR	114,779.02
REPAIRS & MAINT-IRRIGATION	304.58
REPAIRS & MAINT-TRUCK/EQUIP	58,609.80

2000 26,844.91

2002 18,166.15

Overage fuel
22,505.-

D 105,910.-