



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

January 8, 2015

TO: All County Assessors

FROM: Cindy Boswell, County Performance & Administration Supervisor
Cynthia Boswell
Property Tax Division

**SUBJECT: 2014 FIVE- AND TEN-YEAR AVERAGE GRAIN PRICES
SUBSIDY PAYMENTS**

The Department of Revenue (Department) annually provides five-year and ten-year averages of wheat and barley prices for use by assessors. We also provide information about subsidies based on the earning or productive capacity of the land. The following information will be considered as the Department appraises land in the current use program for our 2015 ratio study.

Wheat and Barley Prices

The wheat and barley price averages are based on data from the United States Department of Agriculture as reported in the National Agricultural Statistics Service. If you have any questions regarding the components of these averages, please contact [Cindy Boswell](#) at (509) 885-9842.

2014 Average Grain Prices		
	Five-Year Average (per bushel)	Ten-Year Average (per bushel)
Wheat	\$6.50	\$5.86
Barley	\$4.26	---

Crop Rotation Subsidy Payments

The five- and ten-year average advantage for annual, two-, and three-year crop rotation subsidy payments are calculated based on subsidy data from the [Farm Service Agency](#). The averages reflect zero subsidy payments for 2014 due to the 2014 Farm Bill (Federal Agricultural Act of 2014) repeal of the Direct and Counter-Cyclical Program, which previously provided for subsidy payments. The Department will continue to monitor farm and agricultural land and the influence to value by programs administered by Farm Service Agency. If you have any questions regarding the crop rotation subsidy payments, please contact [TJ Mains](#) at (509) 987-1236.

2014 Average Subsidy Payment Advantage		
	Five-Year Average (per bushel)	Ten-Year Average (per bushel)
Annual Crop	\$.28	\$.32
Two-Year Crop	\$.41	\$.48
Three-Year Crop	\$.31	\$.36

Attachments (7)