



VALLEY 

FALL 2013

pivotpoint[®]

VALLEY 

Technology Meets Irrigation

International Attendance at **Field Days** | **Every Acre Counts** | **Pump Connect:** Wireless Pump Control



Letter from the President

When it comes to agriculture, there's never a dull moment. This year was certainly no exception. Late snows caused a late planting season. Parts of the country are still suffering effects of the drought while certain areas received more rainfall than they needed. Other areas didn't get as much of the warm summer sun as their crops needed.

In this issue of Pivotpoint, you'll see how Valley is trying to get you through it all by helping you gain more acres, reap higher yields from those acres, and discover new, time-saving methods of getting water to your pivots.

Here at Valley, we are proud to bring our customers some security in the midst of all the unknowns. We know that you have choices when it comes to irrigation equipment and service, and we're so grateful for your loyalty. We like to think we've earned it by providing reliable, durable equipment and real know-how to your fields.

All of us at Valley will continue to work hard to make your job just a little easier.

LEN ADAMS

President, Global Irrigation

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Valmont Irrigation, 28800 Ida Street, Valley, Nebraska 68064-0358 USA
Phone: 402-359-2201 (Ext. 3415), E-mail: irrigation@valmont.com Subscribe on the web at: www.valleyirrigation.com. To cancel a subscription email: irrigation@valmont.com **Special promotional offers valid only at participating Valley dealers in U.S. and Canada.**

Field Days

bring International

The 2013 Field Days was developed by a dedicated group of individuals from Valley Irrigation, including Kevin Dickson, Director of International Key Accounts.

"In recent years, we've had so many international dealers and customers express a desire to tour our facilities and visit successful farms. It's been really positive, but we wanted to create an even better experience."



"Field Days gave us the chance to go beyond just the farm tour and give them a more comprehensive, value-added experience. They could see our technology at work and actually talk to the people who are using it," says Dickson.

Product Manager John Kastl says Field Days presented a good opportunity to really walk through the Valley machines. "We could explain each structure thoroughly and show growers why we build our machines the way we do. Reliability is so important to us, and this was an excellent way to demonstrate that."

Days

growers together.

Valley dealers and customers from around the world gathered for the first Field Days – an opportunity to share information, learn from agriculture and irrigation experts and get a look at the latest technology.

Field Days also included speakers from Valley sprinkler partners Senninger and Nelson, and professors from the University of Nebraska and Purdue talked about center pivot irrigation and the benefits of irrigation.

Many Countries Represented

There were three field days this year, each with its own emphasis. On July 26, they gathered at Taylor Farms near Ames, Nebraska, with a focus on corn and soybean management. On August 26, at Fair Oaks Farms near Fair Oaks, Indiana, they discussed waste water management. Then, on September 9, at CSS Farms outside of Minden, Nebraska, the discussion centered around potato and vegetable management.

“We had people from many different countries attend,” says Dickson. “Even though almost everyone spoke English, we did provide translations through headsets to help with the language barriers. There were close to 60 attendees at Taylor Farms, about 85 at Fair Oaks, and about 30 at CSS. We already have requests for next year.”

Raul Batista is the CEO of the Valley dealership Riegoriental in Uruguay. He brought one of his biggest customers with him to the Fair Oaks Field Days.

“My client Rafael Gil, who runs a large dairy, wanted to visit the Valley factory, so we decided to maximize the trip by attending Valley Field Days and Farm Progress to learn more about Valley technology,” explains Batista.

“The whole experience was very beneficial. We learned so much about how Fair Oaks maximizes the production with different technologies. I also got good information about new technologies, like BaseStation, Corners, Benders and VRI.”

Looking ahead

Dickson says that it was encouraging to see so much local interest as well, even though the field days were designed mostly to show international visitors examples of farming practices in the United States. “We had more Americans show up than we expected. We want to keep that going, too. In fact, that’s one way we plan to gauge the success of future Field Days events.”



Countries represented at Valley Field Days

- USA
- Poland
- Russia
- Slovakia
- Ukraine
- Uruguay
- Argentina
- Brazil
- Hungary
- New Zealand





Making the Most Of Our

No matter where you farm or what you grow, land is expensive. There's just no getting around it. And if it's not being irrigated, you're giving up extra revenue in your operation.

That's why it's so important to make the most of every acre. As Valley Equipment Product Manager John Kastl says,

“If there’s not enough precipitation, un-irrigated land can be very un-productive.”

Even pivots and linears can't cover every acre, so it's good to know there are options. Valley makes durable, reliable products that will cover corners, go around obstacles and even irrigate land behind buildings.

“Our Precision Corner is still the best when it comes to uniformity,” says Kastl. “VFlex is a more straightforward, mechanical option. Bender products are compatible with corners and can get around obstructions in the middle of fields, and DropSpan works around obstacles at the edges of fields, like farmsteads or buildings.

“Valley has a product that will help growers use more acres in practically any situation.”

A passion for corners

Dan Duffin of the Sprinkler Shop in Paul, Idaho, says his territory is corner country. “I have a real passion for corners,” he says. “We have over a thousand corner machines in our area.”

And for good reason. The cost of land there has nearly tripled in the last seven years. If that land isn't watered, it's not going to produce, and the value of that non-irrigated land is reduced greatly.

Halfway across the country, near Plainfield, Wisconsin, there is a similar situation, though the land is very different. Scott Polzin of North Central Irrigation says irrigation is a necessity for crops to grow on their flat, sandy loam, and about 30 percent of his customers have corners.

“If our growers can add just 12 to 15 acres, they'll put in a corner, Polzin says. “Sometimes they'll do it if they can add just 10 acres on half circles. Most growers figure, if they own the land and pay taxes on it, they might as well farm and get some profit out of it,” explains Polzin.

Chuck Harris has been farming in Wisconsin since 1978. He is in charge of maintaining 50 pivots and eight corners on two farms. “With our eight corners, we pick up about 96 additional acres. That land went from no production to full production,” he explains, “so our corners pay for themselves pretty quickly.”

Corners prove their mettle

Duffin says southern Idaho's rough, hilly terrain is a true testing ground for Valley. “We give our corners a real workout here, running up to 2500 hours a year. If it works here, it will succeed just about any place.”

Many of the old Valley Corners are still at work in that territory, along with some Precision Corners. “We've sold five or six of the new VFlex Corners already, too,” says Duffin. “We love it. It's the best of both worlds. It's built on an 8000 platform, it's longer and it's durable. Valley did a good job addressing any concerns that we had.”

Polzin says Wisconsin is also full of Valley Corners. “There are still hundreds of old Valley Corners out there. We do upgrades on them and add options, but we still see some of the originals from the 70s out there working.

Precision Corner VFlex Co

Best for Your Land

"Of course the Precision Corner is big, too. That's a great way to get a high level of uniformity," says Polzin. "And the VFlex is coming on strong. We put in six or seven this spring."

Harris says he and Valley corners grew up together. "I worked for Valley back in the 70s when Valley started producing corners, so I know them very well," he says. "Valley just keeps improving. Their reliability can't be beat, and the service and support I get from North Central Irrigation is really terrific. There's a reason I stick with Valley."

Corner Bender DropSpan



BASESTATION3™

TAKING IRRIGATION MANAGEMENT TO THE NEXT LEVEL...AND BEYOND.

Growers and dealers at Husker Harvest Days got a sneak peak at the latest product that can improve their daily lives. BaseStation3 is coming soon, providing growers simple, customizable irrigation management.

"This system was designed to be very graphical and intuitive," explains Vice President of Engineering and Strategic Technology Development Craig Malsam, who was in on the ground floor of the development of BaseStation3. "It should be intuitively easy to use; like an ATM – no user's manual needed.

"It's basically plug and play, right off the shelf," Malsam says.

"The BaseStation3 has a much better interface, and it's more user friendly than anything else out there," says Product Manager John Campbell. "At Husker Harvest Days, we received nothing but positive feedback. People are really excited about this product."

BaseStation3 allows growers to use a dedicated radio or cellular network to monitor and manage their irrigation machines remotely, through a smart tablet, smartphone, laptop, personal desktop or just about any device that has a web browser. They can view more information in one place, from in-field moisture conditions to weather.

Campbell says another advantage of BaseStation3 is that growers can download a native app for either iOS or Android devices. "Growers won't have to deal with an app that isn't designed for their smart devices. They'll have an app that's made for the device they're already using."

This latest irrigation management system provides the flexibility to accommodate any type of installation and management practice, and not just for pivots. Growers can also control any brand of linears, solid set systems and other irrigation machines.

COMING 2014

TrackNET®

TrackerPro

TrackerLT

TrackerSP

BaseStation3 Features

- Remotely manage all types of irrigation equipment and components
- Accessible from any computer, smartphone or tablet, including Windows 8 touch, with native apps for iOS and Android devices
- Plug-n-play integration of third-party controls and panels
- Fully customized installation
- VRI compatible
- Integrated soil moisture monitoring
- Grows with your operation
- Backed by the unmatched service and support of Valley

"Each installation is custom designed for the operation and that grower," says Campbell.

"There's an auxiliary link available, to allow growers to incorporate all of their components under one management platform," explains Malsam. "We've seen a doubling of sales in these types of products in recent years, and we attribute that to growers wanting to maximize their time and incorporate more management activities into their system.

"BaseStation3 makes their system expandable... they can use it with whatever future technology that comes our way."

In fact, BaseStation3 was designed to easily implement upgrades in the future. "We designed it to grow with the farming operation," explains Campbell. "We're very excited to provide growers with such a user-friendly, time-saving product."

Who could have predicted that technology like tablets and smartphones could improve the way we farm?

Love them or hate them, there's no denying that those smart devices have changed our lives – from the way we communicate to the way we entertain ourselves. For many growers, it doesn't stop there.

According to Product Manger John Campbell, the nearly universal adoption of smart devices – even more than the use of laptops – has driven the high level of adoption of remote tracking and control. "Growers have more confidence in technology now, and with the Tracker products, they see a very real payback."

As proof, Campbell says TrackNET sales are rising significantly every year. "They're reliable, and our dealers and growers have real confidence in these products. They make life so much easier and save a lot of time for the grower."

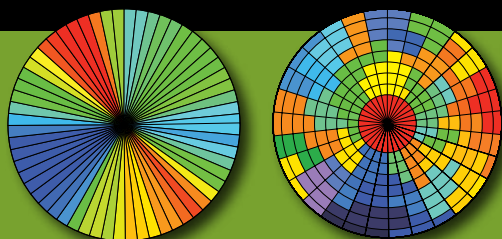
"Everyone who purchases a TrackNet product comments that they don't know how they ever got along without it. That's the best testimonial there is. After all, a grower can see what's happening from the office, the kitchen table – or even from the beach!"

As TrackNET sales have increased, so have service and support provided for the products. "We want to make sure the growers have everything they need, so they can remain confident that their products will keep doing the job for many years," explains Campbell.



Valley Technology saves growers

TIME, & MONEY & EFFORT



VRI Variable Rate Irrigation

Perhaps one of the most significant benefits of both BaseStation3™ and the TrackNET® family of products is that they allow growers to upload Variable Rate Irrigation (VRI) prescriptions and even change their prescriptions from anywhere.

By using prescriptions developed specifically for each field on any particular terrain or soil, VRI allows growers to apply precise water application throughout the field. VRI provides the power to adjust the application depth of the water in different sectors or management zones by controlling the speed of the pivot with VRI Speed Control. VRI Zone Control provides precision application through individual sprinkler bank pulsing. With this technology, growers can more efficiently use their resources.

"VRI is an example of why Valley is the leader in precision irrigation," says Cole Fredrick, Valley VRI Product Manager. "VRI is easy to use, saves growers time and effort, and when combined with Valley technology ensures that crops are getting the most precise application possible."

Valley VRI is completely compatible with 3rd party agronomists and precision ag companies. This allows others the ability to write VRI prescriptions for Valley equipment.

"Growers can analyze yield maps, soil maps and other data, and then use that analysis to develop or update their VRI Prescriptions. They can then wirelessly or directly upload them to their pivots," Fredrick explains. "It's a fast and easy way to get more yield from each and every field."

VRI Speed Control is conveniently built into every computerized panel that Valley produces. Existing computerized panels can be easily updated to incorporate speed control as well. For those that have a non-computerized control panel or a Non-Valley electric machine, TrackNET provides the answer for VRI Speed Control in the form of TrackerLT or TrackerPro.

For those growers who don't yet use VRI but want a customized prescription for speed control, Fredrick suggests the QuickStart Prescription. "This is a great way to get that precision application right away. We will develop the prescription for that particular control panel or TrackNET product, based on provided field data, and upload that prescription directly to it. Even a new machine, with a computerized control panel, can be ordered from the factory with the QS Prescription allowing VRI to be active from the start!"

Even though Valley VRI prescriptions are ideal for wireless upload with BaseStation3 and TrackNET, growers also have the ability to directly upload prescriptions to Valley computerized control panels.

"We're always working on ways to make irrigation more precise and more uniform while making our growers' lives easier," says Fredrick. "It's important that they have peace of mind that their machines are irrigating properly and to the grower's specifications. Growers know they can trust Valley products."



Rich Pottorff
Vice President and
Chief Economist, Doane
Agricultural Services

Market Update

The supply and demand balance in the U.S. and world corn markets has shifted significantly over this past year. Even with 2013 yields generally below trend, U.S. corn ending stocks will more than double in the 2013/14 crop year, and prices will be much lower. EPA is expected to lower the mandate for ethanol blending in 2014 and beyond and the corn market is about to lose the source of demand growth that has added some 4 billion bushels of use over the past decade. For the next few years ethanol use is expected to level off near the 5 billion bushel level. Unless exports increase a lot more than expected, we don't have enough demand to support 95 million acres of corn or more. In fact, corn acreage down near 90 million acres is probably enough with trend yields. The market needs to signal farmers to reduce acreage and that hasn't happened yet. If acreage stays high, we could be looking at ending stocks near 3 billion bushels by the end of 2014/15 which would push corn prices down below the \$4 per bushel level.

Even with the huge rebound in foreign wheat production this year, U.S. exports are strong, at least so far. Export sales are up 40 percent from year-ago levels, with sales to China as the driving force. However, competition in world markets is expected to be fierce. USDA has almost all other exporting countries boosting ending stocks while stocks in the U.S. decline. Even in China wheat ending stocks are forecast to rise and China's stocks-to-use ratio is forecast at 45 percent. At least at this time of year, the 2014 U.S.

winter wheat crop is in pretty good shape – certainly much better shape than it was last year. We could see a big crop in 2014 and exports will have to stay high to prevent a build-up in stocks.

The tight supplies we have had in the soybean market the last couple of years are expected to continue. China's imports are strong – with the forecast for 2013/14 up about 9 million tonnes from last season. The costs of getting the soybeans to market in Brazil were very high this spring and that, combined with lower soybean futures prices, will slow the production increases there. While the budgets don't really favor soybeans yet, that is expected to change and U.S. soybean acreage is expected to be up next year and rise further in 2015. This can continue as long as the Chinese market continues to grow. However, it is worth noting that the year-to-year change in China's soybean demand has declined every year since 2009/10.

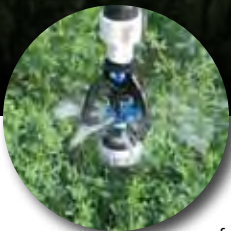
U.S. cotton stocks are forecast to decline this year, but the huge stockpile of excess cotton in China continues to hang over the market. There are reports that China will alter their policy and pay farmers instead of buying and storing cotton. The impact of such a change on world trade and cotton prices could be huge. Cotton acreage and prices are forecast to hold about steady over the rest of this year and 2014/15.

Senninger Irrigation is a Valley Authorized Sprinkler Provider with over 50 years of experience designing and manufacturing agricultural irrigation products. Helping irrigators in over 49 countries worldwide, Senninger is dedicated to the development of water and energy saving products – letting growers make the most of their resources through efficient and uniform irrigation.

Senninger has a long history of working closely with farmers and responding to the needs of the agriculture industry with new and improved products aimed at making irrigation for agriculture and other industries easier, more cost effective and greener. The Senninger team is working to improve on the latest irrigation technologies and is constantly experimenting with new ways of delivering water to crops while conserving resources.

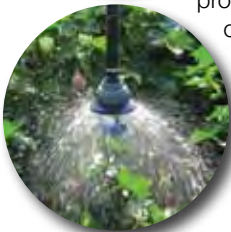


Senninger® Irrigation Inc.



Sprinkler Package Solutions

No sprinkler package can fit the needs of every grower. With such a wide range of crops, farming practices, soils and climates, it's clear that each grower requires a personalized solution. That's why Senninger has developed an extensive line of customizable pivot products for use on drops and on top of center pivots – each with adjustable application patterns and droplet sizes. Senninger pivot products can be adapted to LEPA irrigation, close spacing installations, irrigation of high and low profile crops, and more – making them capable of meeting farmer's individual goals and expectations.



Wobblers Technology

Senninger's patented Wobblers have brought uniform, low-pressure coverage to fields all across the globe for over 30 years. Wobblers combine grooved deflector pads with their rotary action to divide a flow into numerous sections of water, and then further divide these sections into wind-resistant, consistently sized droplets distributed over a 360° area. The instantaneous coverage is applied gently and uniformly – like rainfall – providing better soil infiltration with low-pressure efficiency.

Low Application Intensity Solutions

Senninger believes that a key component for peak irrigation performance is the ability to spread water over the largest area of instantaneous coverage possible to reduce the impact of a sprinkler's application pattern on the soil. Low application intensity is a core goal in all Senninger sprinkler designs. Sprinklers like the i-Wob and the LDN combine with

goosenecks and truss rod hose slings to distribute water in a way that matches soil's infiltration rates and maintains the soil's composition. This results in less soil sealing, less runoff and better infiltration.

Pressure Regulators for Energy and Water Conservation

It's critical to accurately monitor and control pressure fluctuations on low-pressure irrigation machines since small changes in pressure can quickly become large flow variations. Pressure regulators maintain an applicator's flow and distribution uniformity, and increase efficiency. When the pressure produced by pumps is too high, a regulator can be used to help prevent overwatering, runoff and plant disease.

Senninger developed the first in-line pressure regulator back in 1966. Some of Senninger's most popular models include the Valley All-Range and the PSR-2 – a regulator designed with a slightly wider flow area for the easy passage of fibrous debris.

New LDN Shroud for LEPA Irrigation

The LDN Shroud applies water directly to the soil and plants using LEPA technology, providing optimal water savings by localizing the application pattern. Reversing the LDN pad directs water into the Shroud, which then redistributes the water as a gentle 36" dome – making it ideal for various crops such as cotton.

Easy-Change, Easy-Clean Nozzles

UP3 nozzles reduce the amount of time it takes to change nozzles and eliminate the need to disassemble sprinklers. They are removed with a pinch and pull and installed by placing the new nozzle in the sprinkler and pushing it in until it clicks. All of Senninger's low-pressure pivot heads are available with UP3 nozzles.

Visit www.senninger.com to find out more.



Diversified **Financial** Services, LLC

Diversified Financial Services (DFS) has been providing retail financing and insurance for Valley customers for over 40 years. DFS has been the leader in the irrigation finance industry since Valmont created the company in 1969. DFS has financed and insured more irrigation equipment than anybody else in the United States because their products and services are tailored to meet the unique needs of every customer.

Because relationships are their primary focus, DFS takes a different approach to the credit application process. DFS uses dedicated Relationship Managers to work on every transaction. The Relationship Managers work directly with the customer or with the customer's accountant to customize a finance program. DFS understands that not all finance transactions are the same, which is why they offer a variety of products like contracts, leases, zero down and delayed payment options to fit the customers' needs. Take advantage of the Section 179 deductions in 2013, which may be discontinued or significantly changed in 2014. These features and options along with record low interest rates will give you every reason to finance your next Valley purchase with DFS.

Another differentiating feature that helps provide an overall solution to customer needs is the physical damage insurance products offered by DFS' affiliate company, Diversified Agrisure Company (DAC). DAC is the largest insurer of center pivot irrigation equipment in the United States and offers the most comprehensive physical damage insurance product in the industry. DAC's policy is a Replacement Cost Coverage policy that covers a wide variety of perils. DAC has the fastest claim service in the industry because in most cases your Valley dealer is the claims adjuster. There was a large amount of storm activity in the summer of 2013 and those customers with DAC insurance were up and running faster because they didn't have to wait for an adjuster. Call your local Valley dealer and find out how you can take advantage of this great product.

DFS is proud to be a Valley Authorized Provider. The many years of experience specializing in irrigation finance and insurance has given DFS the ability to recognize and meet the needs of every operation. Ask your Valley dealer about how DFS and DAC can customize a finance and insurance program for your next Valley purchase.



Advantages of Pump Connect

- Allows the grower to wirelessly control pumps from the pivot control panel. When paired with TrackNET® or BaseStation™, growers can control their pumps from a computer, tablet or smartphone.
- Modular design is easy and less costly to maintain, allowing replacement of single components.
- Usable in nearly any scenario, from one pump to one pivot, from multiple pumps to one pivot, from one pump to multiple pivots – with up to 48 radios in a single system.
- UL rated for peace of mind.
- Optimal connectivity – with a 900-megaHertz frequency-hopping radio signal with a one-Watt output – that keeps the signal clear, even around obstacles and in hilly terrain.
- Optional indicator light on top of the unit signals green if everything is working properly and red if there's an issue that needs to be addressed.

Pump Connect

Saves Time, Water & Energy



Moving water from its source to crops just got easier and safer. Pump Connect from Valley Water Management gives growers the power to wirelessly start and stop their pumps from the control panel on the center pivot.

“It saves a step for the grower,” explains Director of Valley Water Management Wade Sikkink. “He can just go to the pivot – he doesn’t have to take a trip to the pump, too. If he has wireless capabilities through TrackNET® or BaseStation™, with Pump Connect, the pump will automatically start when he starts his pivot remotely.

Automatic shut-down can also be accomplished with Pump Connect. If a pivot stops for any reason, either as programmed or if there is a problem, the pumping station will be shut down helping growers avoid wasted water, energy and time.

Fast ROI

Mark Wilkerson is the manager of the service department of J & B Irrigation outside of Morgan, Georgia, and he’s also a grower. He has years of experience with pump stations and controls. “I was really pleased that Valley was coming out with Pump Connect,” he says. “I’ve been installing another brand for a long time, but having a pump controller from Valley is great for us. People really trust the Valley name.”

Wilkerson installed the first Pump Connect in the area on his own pump station in late summer. The pump station is on a well, connected to one pivot, and according to Wilkerson, after only a couple of months, Pump Connect has already paid for itself.

“Our irrigation machines can get bogged down here, and before Pump Connect, if a pivot had issues right after I checked it at night, it would just keep running in the same place all night. That creates a real mess and wastes a lot of water.

“Just last week, we had that exact scenario happen, but Pump Connect shut down the pump when a pivot shut down, just like it was supposed to. Not only did we save a lot of water – a thousand gallons a minute – but all of the energy it would have taken to run all night.

“Also, if the field was extremely wet, we couldn’t have even gotten out to the pivot to fix the problem. I’ve been maintaining irrigation machines for 30 years, and I’ve seen it time and again.” Wilkerson explains. “In a crash situation, with thousands of gallons of water pumping out at one spot, it’s impossible to get equipment out there to make repairs.”

Saves Growers Hours Every Week

At his farm outside Cedar Hill, Tennessee, Jason Newberry is another Valley dealer who grows turf grass. This was his first experience with a pump controller, and was pleased that it was so simple to install.

“I have one station pumping surface water out to one field,” Newberry says. “We don’t have wells here, so a lot of pumps are really far from the pivots. This pump is about three-quarters of a mile from the pivot, so before Pump Connect, I would have had to run control wire all that way.”

Newberry says he used to have to go to both the pivot and the pump station to start and stop irrigation. “Now, I can control the pump station from my pivot controller. It saves a lot of time. Since I don’t have to take all those trips, I’m saving three to four hours a week. The Pump Connect should more than pay for itself in one season, in labor alone.”

At Newberry Farms, there have been challenges with pressure shutdown on pumps, which has led to the pivot running with no water, which wastes energy. With Pump Connect’s safety features, if the pump loses pressure, both the pump and pivot will shut off.

“Also, if the pivot is finished running, the entire cycle ends,” says Newberry. “I don’t have to go out to the pump or the pivot to shut it off. The pivot hits a set barricade, and it all shuts down. It’s making my life a lot easier.”

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of your Valley dealer.



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See your Valley dealer for details.

fall
savings



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Large Cash Allowances are available when purchasing a new machine in addition to an **Instant Cash Rebate** or a **Control Technology Rebate** or choose **Low Rate 5 or 7 yr Financing**.*

Hurry, Offer Ends Soon!

There's simply no better time to take advantage of these fall savings on a new Valley machine purchase.

* Drive unit cash allowances apply to any 5000, 7000 or 8000 series machines of 3 drive units or more. Buyer has the option to select one of the following promotional offers: 1.) A \$2000 Instant Cash Rebate. 2.) \$2500 Control Technology Rebate for a Select2, Pro2 or TouchPro panel. 3.) Low rate financing – available only on 5 and 7-year finance programs with participating Valley Authorized Finance Providers in the USA.

IT'S NOT TOO LATE, TAKE ADVANTAGE OF
THE 2013 SECTION 179 TAX DEDUCTION
AND 50% BONUS DEPRECIATION

Equipment must be purchased
and placed in service
before January 1, 2014
to take advantage of the
bonus depreciation

Under Section 179 of the IRS tax code, businesses are allowed to write off the entire amount of a business equipment purchase or lease during 2013. This kind of tax incentive is just what businesses like yours need in order to continue to invest in themselves and move forward toward success.

Have you made an equipment investment in your growing operation? Be sure to check with your tax or accounting professional in order to take full advantage of this tax incentive.

Valmont Irrigation does not provide or assist with tax accounting advice. Customers are strongly encouraged to talk to their tax/accounting professionals for more information regarding the tax treatment for their transactions.