



The hidden value in your soil

A tax deduction most landowners never claim





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The hidden value in your soil



An overlooked deduction, hiding in your soil



The fertilizer already in your soil when you bought or inherited the land can be a tax deduction (IRS Section 180).



It has been on the books since 1960 — yet most landowners and even many CPAs miss it.



When your soil's nutrients sit above normal crop needs, that excess counts as a deductible asset.



The catch: it has to be measured and documented — which is where your dealer comes in.



What could your land be worth?

\$750–\$2,400+

potential deduction per acre

for qualifying ground

\$750K–\$2.4M

deductible on 1,000 acres

typical specialist outcomes

- For many landowners this means six- or seven-figure tax deductions.
- The bigger and more recently acquired your ground, the bigger the opportunity.

Potential figures only. Your actual deduction depends on your soil data and a specialist's valuation.



What we've delivered so far

Real results, and we're only a few months in

\$500K+

**in tax deductions
delivered to date**

across EarthOptics growers

~\$1,633

**average deduction per
acre**

typical grower result

~\$2,500

highest per acre so far

top result to date

A high-value, quantifiable win for growers — and we're just getting started.

Figures based on EarthOptics engagements to date. Actual results vary with soil data and each grower's tax situation.



Do you qualify? (probably yes)



You bought or inherited the land within roughly the last 20 years.



You farm or ranch it as a business — not hobby or recreation.



Your soil has measurable nutrients above normal crop needs.



You haven't already claimed this deduction on that ground.



Nearly every acre has changed hands in the last 50 years — when in doubt, ask your dealer to check.



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How to get started with your dealer



Getting started is simple

In many cases, we already have what we need



You may already be set

If your dealer already has recent grid nutrient data on your fields, we can often use it — no new sampling.



Or pair it with TruNutrient™

Getting sampled anyway? One visit delivers both your high-resolution TruNutrient™ maps and your tax deduction.

Then your dealer places the order — collects a couple of details (when you acquired the land, your cost basis) and hands off to us.

The heavy lifting is on EarthOptics and our tax partner — not on you.



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What to expect



Who does what

You stay with people you already trust

Your dealer + EarthOptics

- The conversation — with people you already work with
- Defensible soil measurement and data

Our tax partner + your CPA

- Eligibility review and the valuation
- A file-ready report delivered to you
- You and your CPA review and file it

Your deliverable: a file-ready residual fertility valuation report to hand to your CPA. EarthOptics and our partner can't give tax advice — your CPA files it, and audit support is included if ever needed.



Pricing

Often the deduction more than pays for the work

\$45 / acre

includes sampling & lab

25-acre grid

What you can expect

- ~\$45/acre if you already have recent grid data, or when you bundle with TruNutrient
- If your deduction comes back under \$45/acre, there's no charge
- The same price as going direct — but handled by people you already trust



The Deliverables

Turnkey - ready for you to review with your CPA/Tax Professional

What's included?

- About BirdDog
- Residual Fertility Assessment results
- Example Depreciation Schedule
- Cash Value Estimation Table
- Methodology and Process
- Soil Testing Maps/Results
- Definitions and Conversions



Prepared for John Doe
County, ST
DD/MM/YY

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Residual Fertility Assessment Results

Average values across all fields, parcels, and tracts tested.

Nutrients	lbs / acre	Baseline (lb/acre)	Residual Amount	Residual Value (\$/lb)	Residual Value (\$/acre)
Nitrogen	-	-	-	-	-
Phosphates	46	30	16	\$1.69	\$27.07
Potassium	-	-	-	-	-
Calcium	1412	500	912	\$0.42	\$380.25
Magnesium	210	100	110	\$1.38	\$151.94
Sulfur	16	10	6	\$0.68	\$4.09
Boron	0.6	0.5	0.1	\$5.76	\$0.58
Manganese	174	2	172	\$3.28	\$563.52
Zinc	10	1	9	\$4.94	\$44.46
TOTALS	1,968.6	893.5	1,225.1	\$2.15	\$1,171.91

Asset Value Summary

# of Acres	Residual Value (\$/acre)	Total Residual Value
423	\$1,171.91	\$495,719.80

* Total residual value is the fair market asset value of the residual fertility which can be treated as a current expense.

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Let's check your fields

Ask your EarthOptics dealer to check your ground

[Your dealership name · contact · phone]

