27—12.77(161C) Cost-share rates. The following cost-share rates shall apply for eligible practices designated in rules 12.72(161C) to 12.74(161C).

12.77(1) *Cost-share rates.* Cost-share rates for practices designated in rule 12.72(161C) shall be 50 percent of the eligible or estimated cost of installation, whichever is less, except for strip-cropping contour and field borders. Cost-share rates for 12.72(3), field borders, and 12.72(5), strip-cropping contour, shall be a one-time payment of 50 percent of the cost up to \$25 per acre.

12.77(2) Cost-share rates for water protection practices. Cost-share rates for practices designated in rule 12.73(161C) shall be 50 percent of the eligible or estimated cost, whichever is less.

12.77(3) Cost-share rates for agricultural drainage well closure. Cost-share rates for practices designated in rule 12.74(161C) shall be the following:

a. 50 percent of the eligible or estimated cost, whichever is less, of agricultural drainage well plugging and cistern removal, not to exceed \$500.

b. 50 percent of the eligible or estimated cost, whichever is less, of establishing a tile outlet from the plugged agricultural drainage well to a suitable, legal outlet, not to exceed \$2000.