FILED
MAY 22 1984
CLERK SUPREME COURT

IN THE COURT OF APPEALS OF IOWA

IN RE THE MARRIAGE OF JAMES L. FINK AND IRENE J. FINK

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Upon the Petition of)
JAMES L. FINK,) Filed May 22, 1984
Petitioner-Appellant,)
And Concerning)
IRENE J. FINK,) 4-114
83-1070
Respondent-Appellee.)

Appeal from the Iowa District Court for Allamakee County - Dennis D. Damsgaard, Judge.

Petitioner husband appeals from a dissolution decree, challenging his alimony obligation. Appellee wife has requested attorney's fees on appeal. AFFIRMED AS MODIFIED.

Richard T. Heiderscheit, Lansing, for petitioner-appellant.

W Richard White, Decorah, for respondent-appellee.

Considered by Donielson, P.J., and Snell and Sackett, JJ.

Petitioner, James Fink, appeals from a dissolution decree challenging his alimony obligation. Respondent, Irene Fink, requests attorney fees on appeal. We affirm as modified.

James and Irene were married in 1958. At the time of trial James was 46 and Irene was 43. James is a self-employed trucker. Irene has not worked outside the home during the marriage. She does do some babysitting.

Only one child, Jody, born in 1972, was affected by the dissolution decree. Irene was awarded custody of Jody and James was ordered to pay $25 per week towards his support. Neither the custody nor child support awards are challenged on appeal.

The parties had certain vehicles and household goods which were divided equally. James and Irene were purchasing their family home on contract. The home was valued at $30,000. There remained a balance due on the contract of $3,800 payable at the rate of $74.00 per month. The trial court awarded the home to the parties as tenants in common. When Jody reaches 18 years of age or graduates from high school, the home is to be sold. Prior to that time James is to make monthly contract payments and pay the homeowners insurance and real estate taxes on the property. At the time of sale, James is to receive the first $3,800[1], and the balance is to be divided equally between the parties. Although the decree is silent as to possession prior to sale, the parties agree in their briefs that Irene and Jody have the right of occupancy.

The parties had filed bankruptcy approximately one year before the dissolution and had minimal debts, all of which James was ordered to pay. The joint tax return of the parties showed the following income (all attributable to James):

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1 The trial court appears to intend to reimburse James for the principal but not interest payments he has made under the contract.

1980	$ 4,434
1981	-3,377
1982	5,549

James spends most of his time on the road. His tax returns for 1981 and 1982 show a deduction of approximately $4,800 for meals and lodging while on the road. James also receives $294 per month as a military disability pension. James has degenerative rheumatoid arthritis, which he claims will severely impair his ability to drive a truck on long hauls in the future.

Irene is being treated at the area mental health center. She claims her problems prevent her from seeking work.

We find both parties to be employable, although we recognize Irene's serious problems in entering the job market considering her age and lack of job experience.

I. Alimony. The trial court ordered James to pay alimony of $100 per week as long as Irene lives or until she remarries or begins cohabiting with a person of the opposite sex. James contends that Irene should not have been awarded alimony for life and that the award made by the trial court is too high. We agree that the alimony award is too high and modify the amount, but not the duration, of the alimony.

In reviewing the trial court's award of alimony, we consider all the economic provisions of the dissolution decree as an integrated whole. In re Marriage of Lattig, 318 N.W.2d 811, 815 (Iowa 1982). When determining the appropriateness of alimony, the trial court must consider the earning capacity of each party and present standards of living and ability to pay balanced against the relative needs of the other. In re Marriage of Hitchcock, 309 N.W.2d 432, 436-37 (Iowa 1981). The needs of the parties here are greater than the available income. Both parties must make some sacrifices. James's adjusted gross income does not justify the alimony award made. Irene argues in essence that net figures should not be used

and that we should eliminate depreciation deductions in arriving at a self-employed person's income for purposes of determining alimony. The depreciation deductions have been taken on joint tax returns and no evidence was offered indicating they were not a proper and reasonable business deduction. We therefore reject Irene's argument. We have, however, considered the fact that because James's business involves being away from home overnight, a substantial portion of his food expenses have properly been deducted in arriving at his adjusted gross income and that said expenses have been paid with pre-tax dollars. The alimony awarded to Irene is decreased to $60 per week.

II. Attorney Fees. Irene requests that she be awarded attorney fees on appeal. Without attempting to fix the value of the services of Irene's counsel, we hold that James shall pay $250 towards her attorney fees on appeal.

Costs are taxed to James.

AFFIRMED AS MODIFIED.