FILED
MAY 31 1988
CLERK SUPREME COURT

IN THE COURT OF APPEALS OF IOWA

IN RE THE MARRIAGE OF SUZANN BUSS MEYER
AND RAYMOND VIRGIL MEYER, JR.

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Upon the Petition of)

SUZANN BUSS MEYER,)

Petitioner-Appellee,) Filed May 31, 1988

And Concerning)

RAYMOND VIRGIL MEYER, JR.,) 8-238
87-1369

Respondent-Appellant.)

Appeal from the Iowa District Court for Black Hawk County (No. 34721), Dennis D. Damsgaard, Judge.

Respondent-appellant appeals from a dissolution decree, challenging the division of property and the award of child support to the wife. **AFFIRMED.**

Gary J. Boveia of Boveia Law Office, Waverly, for respondent-appellant.

L. Don Snow of Mershon, Snow & Knock, Cedar Falls, for petitioner-appellee.

Considered by Hayden, P.J., and Sackett and Habhab, JJ.

PER CURIAM 169

Suzann Buss Meyer, the petitioner, and Raymond Virgil Meyer, Jr., the respondent, were married in 1981. They have one child, Ashley Rae Meyer, born in 1983. The child was placed in the petitioner's physical care, and this placement is not challenged on appeal.

The respondent farms in partnership with his father. He owns considerable farm machinery, but his father owns all the land used in the farming operation. The petitioner is a full-time college student expecting to graduate in 1988 with a degree in secondary education.

I.

No alimony was awarded in this case, but the dissolution decree directed the respondent to pay child support of $85 per week. On appeal, the respondent contends that this amount of child support is inequitable.

The factors to be considered in assessing child support are listed in Iowa Code section 598.21(4) (1987). These include age of the parties, present earning capacity, future prospects, resources of the parties, contributions of each, indebtedness, and other relevant factors. Id.; In re Marriage of Anderson, 400 N.W.2d 84, 85 (Iowa App. 1986); In re Marriage of Byall, 353 N.W.2d 103, 107 (Iowa App. 1984).

When we consider the assets awarded to the respondent, the income from his farming partnership, and the potential income from his accounting degree, we find the award of the trial court reasonable. With the earnings of the respondent and his diminished expenses, we find the award by the district court satisfied the statutory criteria set out in Iowa Code section 598.21(4).

II.

The respondent contends that the property division as ordered by the trial court was inequitable pursuant to the guidelines set forth in Iowa Code section

598.21(1) (1987). He argues that the court failed to take into consideration the assets brought into the marriage by him and the tax consequences of the decree.

It is well settled in dissolution actions that the court need not set an equal division nor a percentage division of property, but that which is determinative is that which will constitute an equitable and just award under the circumstances. In re Marriage of Hoak, 364 N.W.2d 185, 194 (Iowa 1985); In re Marriage of Stickle, 408 N.W.2d 778, 781 (Iowa App. 1987). The district court should make an equitable distribution of property, and it is mandatory for the court to consider the factors enumerated in the statute and discretionary for the court to consider other factors which the court may determine to be relevant in an individual case. Iowa Code § 598.21(1) (1987); In re Marriage of Yates, 365 N.W.2d 49, 51 (Iowa App. 1985). The ultimate test is whether the distribution of property under the particular circumstances was equitable. In re Marriage of Wallace, 315 N.W.2d 827, 830 (Iowa App. 1981).

The dissolution decree determined that the parties owned property with a net value of slightly over $40,000, after deducting the value of certain items brought into the marriage by the respondent. The decree determined that the petitioner was entitled to one-half of this property, or slightly over $20,000. The decree accomplished this division by awarding the petitioner a car worth $1,400 and a cash property award of $18,647.50, payable in installments. The rest of the parties' property, primarily farm machinery, was awarded to the respondent.

Under the circumstances of this case, we find the result reached by the trial court to be equitable. Accordingly, we affirm its property settlement.

The respondent argues that the court should consider the tax consequences as they apply to the property settlement. In the division of property, the tax

consequences to a party may be taken into account. Iowa Code § 598.21(1) (1987); In re Marriage of Hoak, 364 N.W.2d at 193.

The respondent fails to point out any adverse tax effect to himself or beneficial tax effect to the petitioner, or vice versa. From the record we have before us, we find that there is no showing of any adverse tax effect.

III.

On appeal, we award attorney fees in the amount of $750 to petitioner.

AFFIRMED.