

| | |
|-------------|---|
| Market Area | |
| Market Area | 2 |
| Market Area | |

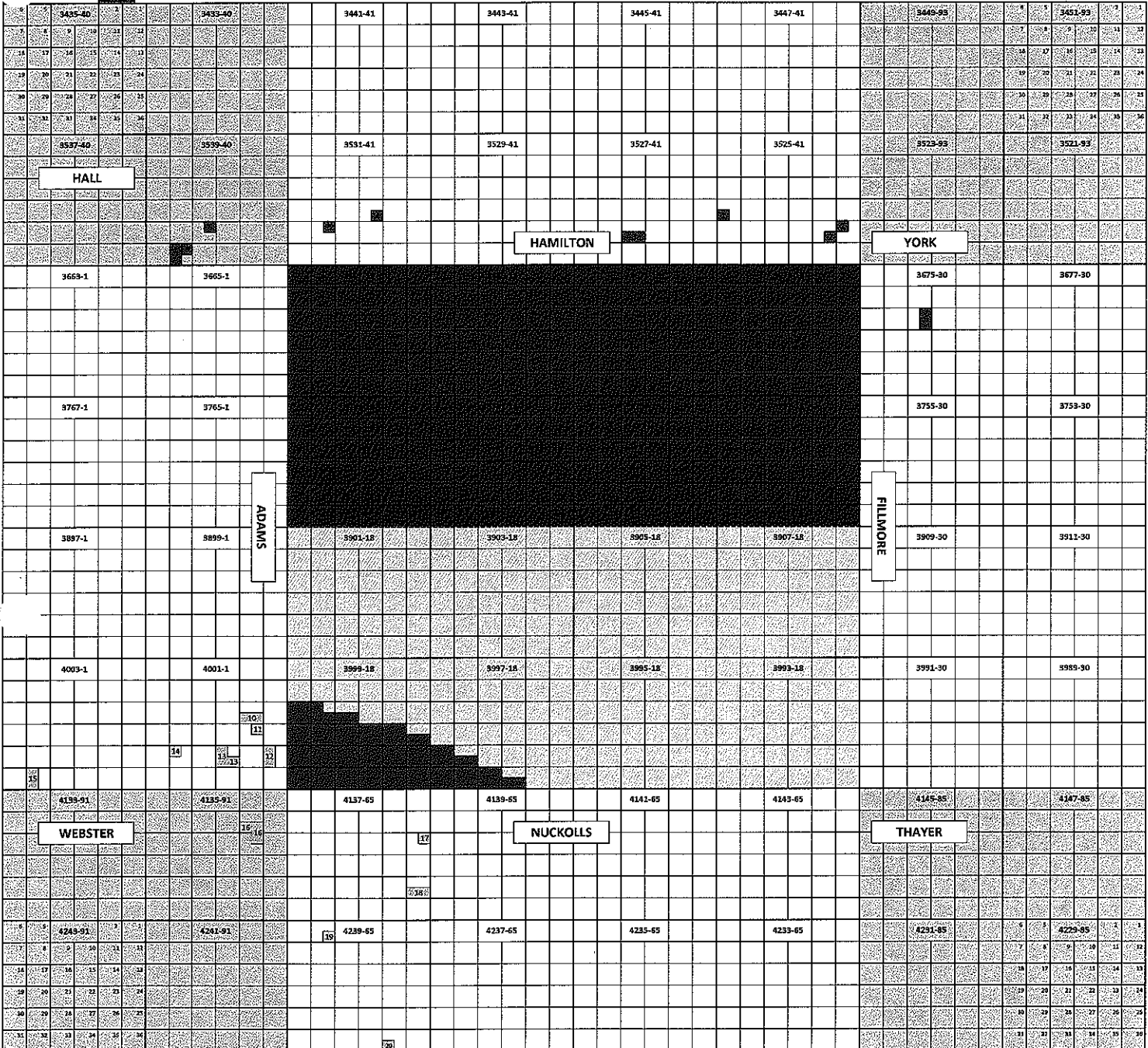


EXHIBIT
 2010 Equal
 286
 902

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | |
|----|-------------------------|---------|--------|------------|------------------------|----------|--------|--------|--------|-------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|--------|--------|-----|
| 1 | Clay County Multipliers | | | | Individual Trial Value | 3000 | 2910 | 2810 | 2500 | 2200 | 2200 | 2195 | 1920 | 1700 | 1500 | 1300 | 1100 | 1000 | 950 | 950 | 900 | | |
| 2 | Market Area | 2.00 | 0 | 0.00% | Current Values | | 2435 | 2240 | 1865 | 1765 | 1455 | 0 | 830 | 725 | 1335 | 1295 | 1100 | 900 | 735 | 0 | 490 | 490 | |
| 3 | Median | 74.42% | DRY | 0.00% | Proposed Values | | 2995 | 2900 | 2800 | 2500 | 2300 | 2200 | 2200 | 1950 | 1700 | 1600 | 1400 | 1100 | 1100 | 1000 | 900 | 800 | |
| 4 | PRD | 106.84% | GRASS | 0.00% | % adjustment | | -5.00% | -5.00% | 0.00% | 0.00% | 0.00% | 10.00% | 10.00% | 10.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 20.00% | 20.00% | |
| 5 | COD | 22.35% | ALL | 0.00% | % | | 5.00% | 5.00% | 0.00% | 0.00% | 0.00% | 10.00% | 10.00% | 10.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 20.00% | 20.00% | |
| 6 | # of Sales = | 33 | OTH.AG | 0.00% | Total Acres By LCG | | 929.4 | 1124.2 | 224.49 | 79.58 | 272.01 | 0 | 333.85 | 117.94 | 223.54 | 265.73 | 39.61 | 34.46 | 42.54 | 0 | 78.2 | 50.08 | |
| 7 | county number | book | page | sale date | location id | mkt area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | |
| 8 | 18 | 123 | 127 | 12/15/2006 | 000017600 | 2 | 37.04 | 22.48 | 0.29 | 0 | 13.3 | 0 | 5.19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 18 | 123 | 88 | 1/4/2007 | 000046700 | 2 | 35.1 | 35.19 | 0.84 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 18 | 123 | 161 | 3/30/2007 | 00072600 | 2 | 0 | 52.78 | 12.01 | 0 | 0 | 0 | 0 | 0 | 8.63 | 4.45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 18 | 123 | 322 | 7/18/2007 | 000153900 | 2 | 123.37 | 0.17 | 17.96 | 0 | 0.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 18 | 123 | 460 | 9/26/2007 | 180801 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13.83 | 0 | 0 | 2.46 | 0 | 5.2 | 5.53 | | |
| 13 | 18 | 123 | 461 | 12/3/2007 | 000144600 | 2 | 8.54 | 37.22 | 0 | 11.57 | 10.28 | 0 | 4.54 | 21.51 | 0 | 19.09 | 0 | 0.77 | 0.27 | 0 | 0 | 7.7 | |
| 14 | 18 | 123 | 468 | 12/5/2007 | 1001+ | 2 | 105.28 | 56.42 | 3.07 | 1.79 | 6.93 | 0 | 21.24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 18 | 123 | 489 | 12/14/2007 | 000043100 | 2 | 21.32 | 53.34 | 0 | 0 | 0 | 0 | 2.67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 18 | 123 | 517 | 1/3/2008 | 000025500 | 2 | 23.68 | 32.33 | 0.28 | 0 | 0 | 0 | 20.83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 18 | 123 | 635 | 3/4/2008 | 000026700 | 2 | 86.48 | 60.87 | 20.43 | 0 | 1.89 | 0 | 7.24 | 17.86 | 3.36 | 6.12 | 1.45 | 0 | 3.07 | 0 | 0 | 0 | 0 |
| 18 | 18 | 123 | 604 | 3/12/2008 | 1225-1212 | 2 | 0 | 116.23 | 0 | 0 | 0.99 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 18 | 123 | 608 | 3/14/2008 | 000041700 | 2 | 37.13 | 0 | 29.12 | 0 | 1.39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 18 | 124 | 188 | 9/25/2008 | 175-176 | 2 | 87.51 | 42.42 | 6.25 | 0 | 13.3 | 0 | 5.19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 18 | 124 | 239 | 10/31/2008 | 1039-1040+ | 2 | 169.37 | 15.67 | 0 | 0 | 0 | 0 | 9.67 | 0 | 3.14 | 3.08 | 0 | 0 | 0 | 0 | 4.13 | 0 | |
| 22 | 18 | 124 | 260 | 11/7/2008 | 1067+999 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34.73 | 106.93 | 31.16 | 27.65 | 15.9 | 0 | 18.55 | 19.02 | |
| 23 | 18 | 124 | 282 | 12/22/2008 | 000107301 | 2 | 0.39 | 3.54 | 0 | 0 | 10.61 | 0 | 24.15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 18 | 124 | 297 | 12/30/2008 | 000178500 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12.14 | 0 | 0 | 6.57 | 0 | 15.96 | 0.37 | | |
| 25 | 18 | 124 | 291 | 1/5/2009 | 000022900 | 2 | 39.72 | 18.31 | 0 | 0 | 3.83 | 0 | 1.09 | 1.05 | 10.22 | 2.08 | 0 | 2.26 | 0 | 0 | 0 | 0.42 | |
| 26 | 18 | 124 | 336 | 2/17/2009 | 000070600 | 2 | 5.86 | 35.89 | 0 | 0 | 3.06 | 0 | 90.22 | 4.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 18 | 124 | 342 | 2/23/2009 | 629+630 | 2 | 0 | 25.17 | 5.32 | 4.87 | 50.57 | 0 | 41.31 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 18 | 124 | 359 | 2/23/2009 | 000063100 | 2 | 7.87 | 85.16 | 0 | 0 | 13.53 | 0 | 29.9 | 6.53 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 18 | 124 | 351 | 2/24/2009 | 1306-1308 | 2 | 0 | 105.05 | 8.51 | 0 | 24.94 | 0 | 0 | 0 | 7.64 | 0.41 | 0 | 2.24 | 0 | 0 | 0 | 0 | 0 |
| 30 | 18 | 124 | 366 | 3/4/2009 | 000145200 | 2 | 0 | 30.96 | 2.95 | 0 | 21.45 | 0 | 0 | 12.95 | 0 | 1.27 | 0 | 0 | 0 | 0 | 0 | 0 | 3.6 |
| 31 | 18 | 124 | 386 | 3/18/2009 | 000147601 | 2 | 0.53 | 45.06 | 3.69 | 0 | 27.36 | 0 | 18.89 | 3.93 | 0 | 6.79 | 0.69 | 0 | 2.8 | 0 | 2.84 | 0 | |
| 32 | 18 | 124 | 417 | 4/10/2009 | 000123900 | 2 | 0 | 42.31 | 1.42 | 13.16 | 6.8 | 0 | 3.44 | 0 | 0 | 4.98 | 1.45 | 0 | 3.08 | 0 | 0.92 | 0 | |
| 33 | 18 | 124 | 464 | 5/27/2009 | 000111900 | 2 | 54.16 | 44.61 | 0 | 0 | 10.03 | 0 | 0 | 0 | 11.67 | 11.18 | 0 | 2.76 | 0 | 0 | 0 | 0 | |
| 34 | 30 | 89 | 99 | 4/28/2008 | 300028973 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 40 | 2006 | 07376 | 8/14/2006 | 400237024 | 2 | 0 | 75.1 | 53.59 | 0 | 19.26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 40 | 2006 | 10434 | 11/21/2006 | 400237008 | 2 | 0 | 87.56 | 58.76 | 0 | 4.57 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 41 | 93 | 122 | 9/18/2006 | 410001643 | 2 | 56.22 | 0 | 0 | 2.65 | 13.87 | 0 | 18.4 | 2.83 | 4.45 | 1.22 | 0 | 2.97 | 1.13 | 0 | 13.47 | 7.55 | |
| 38 | 41 | 93 | 263 | 12/1/2006 | 410100331 | 2 | 29.83 | 0.33 | 0 | 45.54 | 13.35 | 0 | 29.88 | 21.25 | 0.44 | 1.2 | 0 | 3.07 | 0 | 0 | 4.69 | 0.59 | |
| 39 | 41 | 93 | 47A | 7/31/2006 | 410009253 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57.98 | 6.3 | 0 | 0 | 0 | 0 | 6.38 | 5.3 | |
| 40 | 41 | 93 | 47B | 7/31/2006 | 410009644 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 97.55 | 53.25 | 0 | 0 | 0 | 0 | 6.06 | | |

2

| | A | B | C | D | E | F | W | X | Y | Z | AA | AB | AC | AD | BI | BJ | BK | BL | BM | BN | BO | BP | BQ | | |
|----|-------------------------|---------|--------|------------|------------------------|----------|-------|------|-------|-------|-------|-------|-------|-------|-----------|--------|-------|-------|-------|-----------|-----------|----------|-----------------|-----------|---------|
| 1 | Clay County Multipliers | | | | Individual Trial Value | | 950 | 850 | 775 | 700 | 625 | 600 | 575 | 500 | | | 350 | | | | | | | | |
| 2 | Market Area | 2.00 | 0 | 0.00% | Current Values | | | | 900 | 750 | 650 | 550 | 435 | 0 | 300 | 275 | 0 | 0 | 250 | 976 | | | | | |
| 3 | Median | 74.42% | DRY | 0.00% | Proposed Values | | | | 950 | 850 | 775 | 700 | 625 | 600 | 575 | 500 | 0 | 0 | 350 | 976 | | | | | |
| 4 | PRD | 106.84% | GRASS | 0.00% | % adjustment | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | |
| 5 | COD | 22.35% | ALL | 0.00% | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | |
| 6 | # of Sales = | 33 | OTH.AG | 0.00% | Total Acres By LCG | | | | 22.31 | 18.96 | 16.36 | 5.63 | 40.74 | 0 | 0.33 | 134.56 | 0 | 0 | 2.71 | 0 | 106.54 | 1.25 | 0 | 0 | 7038706 |
| 7 | county number | book | page | sale date | location id | mkt area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | shbt -tbr | accr | waste | other | roads | farm site | home site | rec land | Reported Agland | | |
| 8 | 18 | 123 | 127 | 12/15/2006 | 000017600 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 91615 | |
| 9 | 18 | 123 | 88 | 1/4/2007 | 000046700 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.9 | 0 | 0 | 0 | 170145 | |
| 10 | 18 | 123 | 161 | 3/30/2007 | 00072600 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.99 | 0 | 0 | 0 | 154050 | |
| 11 | 18 | 123 | 322 | 7/18/2007 | 000153900 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7.51 | 0 | 0 | 0 | 333640 | |
| 12 | 18 | 123 | 460 | 9/26/2007 | 180801 | 2 | 0 | 3.34 | 0 | 0 | 2.18 | 0 | 0 | 19.47 | 0 | 0 | 0 | 0 | 0 | 6.85 | 0 | 0 | 0 | 37790 | |
| 13 | 18 | 123 | 461 | 12/3/2007 | 000144600 | 2 | 0.29 | 0.89 | 0 | 2.56 | 0 | 0 | 0 | 18.46 | 0 | 0 | 0 | 0 | 0 | 3.99 | 0 | 0 | 0 | 164775 | |
| 14 | 18 | 123 | 468 | 12/5/2007 | 1001+ | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4.97 | 0 | 0 | 0 | 416690 | |
| 15 | 18 | 123 | 489 | 12/14/2007 | 000043100 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.98 | 0 | 0 | 0 | 174560 | |
| 16 | 18 | 123 | 517 | 1/3/2008 | 000025500 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.97 | 0 | 0 | 0 | 148190 | |
| 17 | 18 | 123 | 635 | 3/4/2008 | 000026700 | 2 | 1.83 | 2.35 | 10.8 | 0 | 0 | 0 | 0 | 9.53 | 0 | 0 | 0 | 0 | 0 | 4.94 | 0.5 | 0 | 0 | 436675 | |
| 18 | 18 | 123 | 604 | 3/12/2008 | 1225-1212 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 257230 | |
| 19 | 18 | 123 | 608 | 3/14/2008 | 000041700 | 2 | 0 | 0 | 1.54 | 0 | 2.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.24 | 0 | 0 | 0 | 151360 | |
| 20 | 18 | 124 | 188 | 9/25/2008 | 175-176 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.96 | 0 | 0 | 0 | 342885 | |
| 21 | 18 | 124 | 239 | 10/31/2008 | 1039-1040+ | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4.48 | 0.75 | 0 | 0 | 459605 | |
| 22 | 18 | 124 | 260 | 11/7/2008 | 1067+999 | 2 | 16.02 | 0 | 2.55 | 1.31 | 0.08 | 0 | 0 | 37.13 | 0 | 0 | 0 | 0 | 0 | 3.65 | 0 | 0 | 0 | 295425 | |
| 23 | 18 | 124 | 282 | 12/22/2008 | 000107301 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 46785 | |
| 24 | 18 | 124 | 297 | 12/30/2008 | 000178500 | 2 | 0 | 1.53 | 0 | 0 | 0.21 | 0 | 0.19 | 2.53 | 0 | 0 | 0 | 0 | 0 | 0.5 | 0 | 0 | 0 | 42875 | |
| 25 | 18 | 124 | 291 | 1/5/2009 | 000022900 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 175130 | |
| 26 | 18 | 124 | 336 | 2/17/2009 | 000070600 | 2 | 0 | 0.32 | 0 | 0 | 0 | 0 | 0 | 2.38 | 0 | 0 | 0 | 0 | 0 | 4.15 | 0 | 0 | 0 | 190585 | |
| 27 | 18 | 124 | 342 | 2/23/2009 | 629+630 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.8 | 0 | 0 | 0 | 203980 | |
| 28 | 18 | 124 | 359 | 2/23/2009 | 000063100 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.71 | 0 | 0 | 0 | 264600 | |
| 29 | 18 | 124 | 351 | 2/24/2009 | 1306-1308 | 2 | 0 | 0.24 | 0.2 | 0 | 0.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4.68 | 0 | 0 | 0 | 393865 | |
| 30 | 18 | 124 | 366 | 3/4/2009 | 000145200 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.98 | 0 | 0 | 0 | 117540 | |
| 31 | 18 | 124 | 386 | 3/18/2009 | 000147601 | 2 | 0 | 9.31 | 1.27 | 0 | 1.66 | 0 | 0.14 | 23.98 | 0 | 0 | 0 | 0 | 0 | 3.61 | 0 | 0 | 0 | 203835 | |
| 32 | 18 | 124 | 417 | 4/10/2009 | 000123900 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.51 | 0 | 0 | 0 | 140365 | |
| 33 | 18 | 124 | 464 | 5/27/2009 | 000111900 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.35 | 0 | 0 | 0 | 274435 | |
| 34 | 30 | 89 | 99 | 4/28/2008 | 300028973 | 2 | 4.17 | 0.98 | 0 | 1.76 | 32.01 | 0 | 0 | 21.08 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25180.741 | |
| 35 | 40 | 2006 | 07376 | 8/14/2006 | 400237024 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.71 | 0 | 0 | 2 | 0 | 0 | 0 | 296872.59 | |
| 36 | 40 | 2006 | 10434 | 11/21/2006 | 400237008 | 2 | 0 | 0 | 0 | 0 | 2.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.76 | 0 | 0 | 0 | 313286.84 | |
| 37 | 41 | 93 | 122 | 9/18/2006 | 410001643 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.58 | 0 | 0 | 0 | 200403.47 | |
| 38 | 41 | 93 | 263 | 12/1/2006 | 410100331 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4.61 | 0 | 0 | 0 | 220881.54 | |
| 39 | 41 | 93 | 47A | 7/31/2006 | 410009253 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.88 | 0 | 0 | 0 | 91287.771 | |
| 40 | 41 | 93 | 47B | 7/31/2006 | 410009644 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.99 | 0 | 0 | 0 | 202163.25 | |

| | A | B | C | D | E | F | BR | BS | BT | BU | BV | BW | BX | BY | BZ | CA | CB | CC | CD | | | | | | |
|----|---------------|---------|--------|------------|--------------------|------------------------|--------------|-------------------|----------|------------|----------------|----------------------|--------------------|---------------------|--------------|---------|---------------------|--------------------|----|--------------------------------|--|----------|------------|---------|-----------|
| 1 | Clay County | | | | Multipliers | Individual Trial Value | | | | | | | | | | | | | | Preliminary Statistics: | | | | | |
| 2 | Market Area | 2.00 | 0 | 0.00% | Current Values | | | | | | | | | | | | | | | | | Median | 53.15% AAD | 11.84% | Median |
| 3 | Median | 74.42% | DRY | 0.00% | Proposed Values | | | | | | | | | | | | | | | | | Mean | 55.47% PRD | 105.57% | Mean |
| 4 | PRD | 106.84% | GRASS | 0.00% | % adjustment | | | | | | | | | | | | | | | | | W/ Mean | 52.54% COD | 22.28% | W/ Mean |
| 5 | COD | 22.35% | ALL | 0.00% | | | | | | | | | | | | | | | | | | | | | |
| 6 | # of Sales = | 33 | OTH.AG | 0.00% | Total Acres By LCG | | | | | | | | | | | | | | | | | 13396932 | | | 9664839.3 |
| 7 | county number | book | page | sale date | location id | mkt area | non ag value | improvement value | sale amt | adjustment | adj sale price | Per Acre Sales Price | total current year | total ag land value | non ag acres | ratio | absolute difference | What if Land Value | | | | | | | |
| 8 | 18 | 123 | 127 | 12/15/2006 | 000017600 | 2 | 0 | 0 | 176000 | 0 | 176000 | 2247.765 | 164745 | 78.3 | 1 | 52.05% | 1.10% | 218946.8 | | | | | | | |
| 9 | 18 | 123 | 88 | 1/4/2007 | 000046700 | 2 | 0 | 0 | 250000 | 0 | 250000 | 3514.6914 | 165860 | 71.13 | 2.9 | 68.06% | 14.90% | 209527.5 | | | | | | | |
| 10 | 18 | 123 | 161 | 3/30/2007 | 00072600 | 2 | 0 | 0 | 220000 | 0 | 220000 | 2825.2215 | 156695 | 77.87 | 2.99 | 70.02% | 16.87% | 206728 | | | | | | | |
| 11 | 18 | 123 | 322 | 7/18/2007 | 000153900 | 2 | 0 | 0 | 319000 | 0 | 319000 | 2243.3193 | 335300 | 142.2 | 7.51 | 104.59% | 51.44% | 421884.15 | | | | | | | |
| 12 | 18 | 123 | 460 | 9/26/2007 | 180801 | 2 | 0 | 0 | 57750 | 0 | 57750 | 1110.3634 | 33790 | 52.01 | 6.85 | 65.44% | 12.28% | 47874.5 | | | | | | | |
| 13 | 18 | 123 | 461 | 12/3/2007 | 000144600 | 2 | 0 | 0 | 330000 | -20000 | 310000 | 2157.4222 | 195720 | 143.69 | 3.99 | 53.15% | 0.00% | 287918.8 | | | | | | | |
| 14 | 18 | 123 | 468 | 12/5/2007 | 1001+ | 2 | 0 | 0 | 840000 | 0 | 840000 | 4313.6651 | 419335 | 194.73 | 4.97 | 49.61% | 3.55% | 554669.6 | | | | | | | |
| 15 | 18 | 123 | 489 | 12/14/2007 | 000043100 | 2 | 0 | 0 | 234000 | 0 | 234000 | 3025.9925 | 173610 | 77.33 | 2.98 | 74.60% | 21.45% | 224413.4 | | | | | | | |
| 16 | 18 | 123 | 517 | 1/3/2008 | 000025500 | 2 | 0 | 0 | 345960 | 0 | 345960 | 4485.9959 | 147890 | 77.12 | 2.97 | 42.83% | 10.32% | 211288.6 | | | | | | | |
| 17 | 18 | 123 | 635 | 3/4/2008 | 000026700 | 2 | 1000 | 38000 | 936000 | -22000 | 914000 | 3918.0384 | 437050 | 233.28 | 5.44 | 47.78% | 5.38% | 585618.6 | | | | | | | |
| 18 | 18 | 123 | 604 | 3/12/2008 | 1225-1212 | 2 | 0 | 0 | 456000 | 0 | 456000 | 3890.1211 | 257720 | 117.22 | 4 | 56.41% | 3.26% | 339344 | | | | | | | |
| 19 | 18 | 123 | 608 | 3/14/2008 | 000041700 | 2 | 0 | 0 | 240928 | 0 | 240928 | 3365.8564 | 148785 | 71.58 | 2.24 | 62.82% | 9.67% | 198630.85 | | | | | | | |
| 20 | 18 | 124 | 188 | 9/25/2008 | 175-176 | 2 | 0 | 0 | 800000 | 0 | 800000 | 5172.3023 | 343420 | 154.67 | 3.96 | 42.86% | 10.29% | 444618.45 | | | | | | | |
| 21 | 18 | 124 | 239 | 10/31/2008 | 1039-1040+ | 2 | 1500 | 0 | 900000 | 0 | 900000 | 4357.0875 | 465745 | 206.56 | 5.23 | 51.07% | 2.09% | 587963.15 | | | | | | | |
| 22 | 18 | 124 | 260 | 11/7/2008 | 1067+999 | 2 | 0 | 0 | 851364 | 0 | 851364 | 2737.2408 | 298745 | 311.03 | 3.65 | 34.70% | 18.45% | 390296.25 | | | | | | | |
| 23 | 18 | 124 | 282 | 12/22/2008 | 000107301 | 2 | 0 | 0 | 144000 | 0 | 144000 | 3721.892 | 44365 | 38.69 | 1 | 32.49% | 20.66% | 88967.05 | | | | | | | |
| 24 | 18 | 124 | 297 | 12/30/2008 | 000178500 | 2 | 0 | 0 | 80000 | 0 | 80000 | 2025.3165 | 30540 | 39.5 | 0.5 | 53.59% | 0.44% | 44117 | | | | | | | |
| 25 | 18 | 124 | 291 | 1/5/2009 | 000022900 | 2 | 0 | 0 | 368000 | -17000 | 351000 | 4444.1631 | 163180 | 78.98 | 3 | 49.89% | 3.26% | 208838.9 | | | | | | | |
| 26 | 18 | 124 | 336 | 2/17/2009 | 000070600 | 2 | 0 | 0 | 582081 | -54000 | 528081 | 3725.1764 | 177815 | 141.76 | 4.15 | 36.09% | 17.06% | 336474.2 | | | | | | | |
| 27 | 18 | 124 | 342 | 2/23/2009 | 629+630 | 2 | 0 | 0 | 608000 | 0 | 608000 | 3967.6325 | 201610 | 153.24 | 3.8 | 33.55% | 19.60% | 357957 | | | | | | | |
| 28 | 18 | 124 | 359 | 2/23/2009 | 000063100 | 2 | 0 | 0 | 623200 | 0 | 623200 | 4358.3467 | 259160 | 142.99 | 3.71 | 42.46% | 10.69% | 380167.15 | | | | | | | |
| 29 | 18 | 124 | 351 | 2/24/2009 | 1306-1308 | 2 | 0 | 0 | 604000 | 0 | 604000 | 4044.7331 | 299810 | 149.33 | 4.68 | 65.21% | 12.06% | 401518.5 | | | | | | | |
| 30 | 18 | 124 | 366 | 3/4/2009 | 000145200 | 2 | 0 | 0 | 235000 | 0 | 235000 | 3211.2599 | 118855 | 73.18 | 0.98 | 50.02% | 3.14% | 177543.5 | | | | | | | |
| 31 | 18 | 124 | 386 | 3/18/2009 | 000147601 | 2 | 0 | 0 | 377500 | 0 | 377500 | 2534.5777 | 195610 | 148.94 | 3.61 | 54.00% | 0.84% | 294214.6 | | | | | | | |
| 32 | 18 | 124 | 417 | 4/10/2009 | 000123900 | 2 | 0 | 0 | 310000 | 0 | 310000 | 3996.9056 | 144160 | 77.56 | 1.51 | 45.28% | 7.87% | 196997 | | | | | | | |
| 33 | 18 | 124 | 464 | 5/27/2009 | 000111900 | 2 | 0 | 0 | 560250 | 0 | 560250 | 4168.2167 | 278490 | 134.41 | 3.35 | 48.98% | 4.17% | 355410.2 | | | | | | | |
| 34 | 30 | 89 | 99 | 4/28/2008 | 300028973 | 2 | 0 | 0 | 75000 | 0 | 75000 | 1250 | 25180.74071 | 60 | 0 | 33.57% | 19.58% | 36572.75 | | | | | | | |
| 35 | 40 | 2006 | 07376 | 8/14/2006 | 400237024 | 2 | 0 | 0 | 512000 | -50000 | 462000 | 3066.5074 | 296872.5923 | 150.66 | 2 | 64.26% | 11.10% | 413088.5 | | | | | | | |
| 36 | 40 | 2006 | 10434 | 11/21/2006 | 400237008 | 2 | 0 | 0 | 470250 | 0 | 470250 | 3073.7303 | 313286.8371 | 152.99 | 3.76 | 66.62% | 13.47% | 430275.5 | | | | | | | |
| 37 | 41 | 93 | 122 | 9/18/2006 | 410001643 | 2 | 0 | 0 | 313600 | 0 | 313600 | 2513.6262 | 200403.468 | 124.76 | 3.58 | 63.90% | 10.75% | 285093.4 | | | | | | | |
| 38 | 41 | 93 | 263 | 12/1/2006 | 410100331 | 2 | 0 | 0 | 351509 | 0 | 351509 | 2340.7405 | 220881.5404 | 150.17 | 4.61 | 62.84% | 9.68% | 352764.35 | | | | | | | |
| 39 | 41 | 93 | 47A | 7/31/2006 | 410009253 | 2 | 0 | 0 | 119100 | 0 | 119100 | 1567.9305 | 91287.77116 | 75.96 | 0.88 | 76.65% | 23.49% | 118628 | | | | | | | |
| 40 | 41 | 93 | 47B | 7/31/2006 | 410009644 | 2 | 0 | 0 | 269440 | 0 | 269440 | 1717.7101 | 202163.249 | 156.86 | 3.99 | 75.03% | 21.88% | 256489 | | | | | | | |

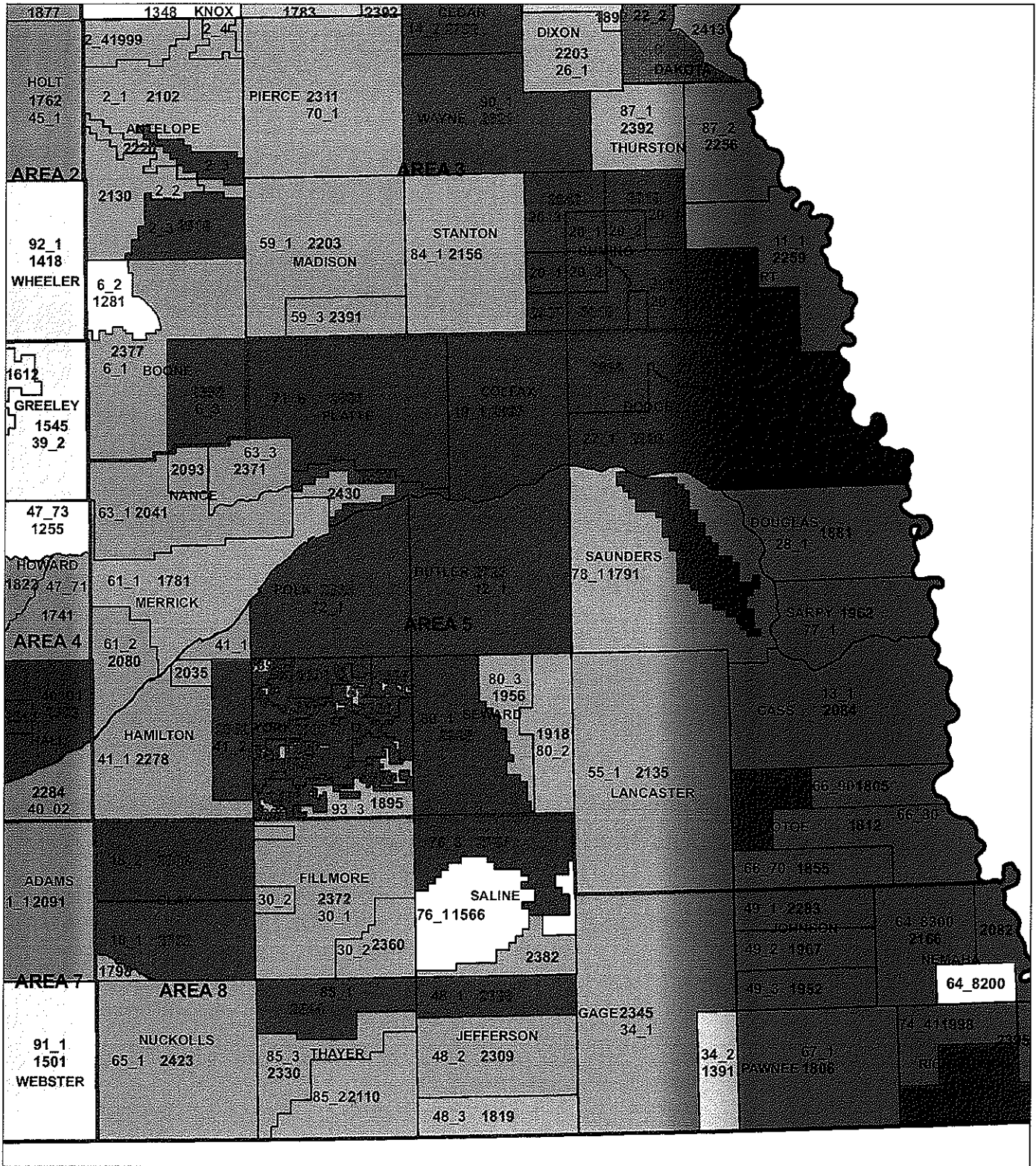
Clay County 2010 Abstract Average Acre Value

| | County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | AVG IRR |
|------|----------|----------|-------|-------|-------|-------|-------|---------|-------|-------|---------|
| 18.2 | Clay | 2 | 2,995 | 2,900 | 2,850 | 2,600 | 2,300 | #DIV/0! | 2,250 | 1,950 | 2,804 |
| 18.1 | Clay | 1 | 2,950 | 2,870 | 2,750 | 2,500 | 2,095 | #DIV/0! | 2,000 | 1,900 | 2,732 |
| 18.3 | Clay | 3 | 1,950 | 1,900 | 1,800 | 1,650 | 1,620 | #DIV/0! | 1,450 | 1,375 | 1,798 |
| 1.1 | Adams | 1 | 2,311 | 2,255 | 2,000 | 1,760 | 1,430 | 1,420 | 1,305 | 1,175 | 2,091 |
| 40.2 | Hall | 2 | 2,458 | 2,459 | 2,365 | 2,370 | 1,640 | 1,640 | 1,475 | 1,475 | 2,284 |
| 41.1 | Hamilton | 1 | 2,475 | 2,400 | 2,055 | 1,885 | 1,805 | 1,585 | 1,405 | 1,325 | 2,278 |
| 93.2 | York | 2 | 3,000 | 2,800 | 2,600 | 2,600 | 2,500 | #DIV/0! | 2,400 | 2,300 | 2,890 |
| 93.3 | York | 3 | 2,050 | 1,999 | 1,950 | 1,848 | 1,725 | #DIV/0! | 1,675 | 1,480 | 1,895 |
| 30.1 | Fillmore | 1 | 2,595 | 2,495 | 2,385 | 2,285 | 1,980 | #DIV/0! | 1,585 | 1,435 | 2,372 |
| 30.2 | Fillmore | 2 | 2,595 | 2,495 | 2,385 | 2,285 | 1,980 | 1,780 | 1,585 | 1,435 | 2,360 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

| | County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | AVG DRY |
|--|----------|----------|-------|-------|-------|-------|-------|---------|-------|-------|---------|
| | Clay | 2 | 1,695 | 1,550 | 1,400 | 1,100 | 1,000 | #DIV/0! | 950 | 900 | 1,408 |
| | Clay | 1 | 1,760 | 1,600 | 1,400 | 1,100 | 1,000 | #DIV/0! | 950 | 800 | 1,410 |
| | Clay | 3 | 1,445 | 1,250 | 1,200 | 900 | 850 | #DIV/0! | 650 | 550 | 1,156 |
| | Adams | 1 | 1,300 | 1,300 | 1,100 | 1,000 | 900 | 800 | 700 | 600 | 1,155 |
| | Hall | 2 | 1,703 | 1,704 | 1,508 | 1,278 | 1,140 | 1,005 | 1,002 | 805 | 1,463 |
| | Hamilton | 1 | 2,000 | 1,800 | 1,650 | 1,580 | 1,525 | 1,265 | 1,155 | 1,050 | 1,732 |
| | York | 2 | 2,500 | 2,400 | 2,000 | 2,000 | 1,800 | #DIV/0! | 1,600 | 1,600 | 2,286 |
| | York | 3 | 1,950 | 1,725 | 1,500 | 1,325 | 1,400 | #DIV/0! | 1,350 | 1,250 | 1,563 |
| | Fillmore | 1 | 1,805 | 1,765 | 1,665 | 1,615 | 1,445 | #DIV/0! | 1,170 | 1,105 | 1,654 |
| | Fillmore | 2 | 1,705 | 1,655 | 1,555 | 1,475 | 1,340 | 1,200 | 1,065 | 1,005 | 1,552 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

| | County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | AVG GRASS |
|--|----------|----------|-------|-------|-------|-------|-----|---------|-----|-----|-----------|
| | Clay | 2 | 975 | 900 | 775 | 751 | 700 | #DIV/0! | 650 | 650 | 719 |
| | Clay | 1 | 950 | 850 | 775 | 700 | 625 | #DIV/0! | 575 | 500 | 618 |
| | Clay | 3 | 950 | 800 | 700 | 600 | 575 | #DIV/0! | 550 | 500 | 576 |
| | Adams | 1 | 900 | 900 | 900 | 845 | 725 | 725 | 725 | 725 | 781 |
| | Hall | 2 | 1,354 | 1,357 | 1,070 | 1,068 | 680 | 680 | 680 | 680 | 847 |
| | Hamilton | 1 | 885 | 850 | 800 | 750 | 700 | 650 | 600 | 550 | 650 |
| | York | 2 | 800 | 800 | 737 | 750 | 697 | #DIV/0! | 600 | 600 | 680 |
| | York | 3 | 600 | 600 | 500 | 500 | 500 | #DIV/0! | 475 | 475 | 492 |
| | Fillmore | 1 | 960 | 940 | 880 | 820 | 800 | #DIV/0! | 700 | 700 | 788 |
| | Fillmore | 2 | 960 | 940 | 880 | 820 | 800 | 720 | 700 | 700 | 791 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

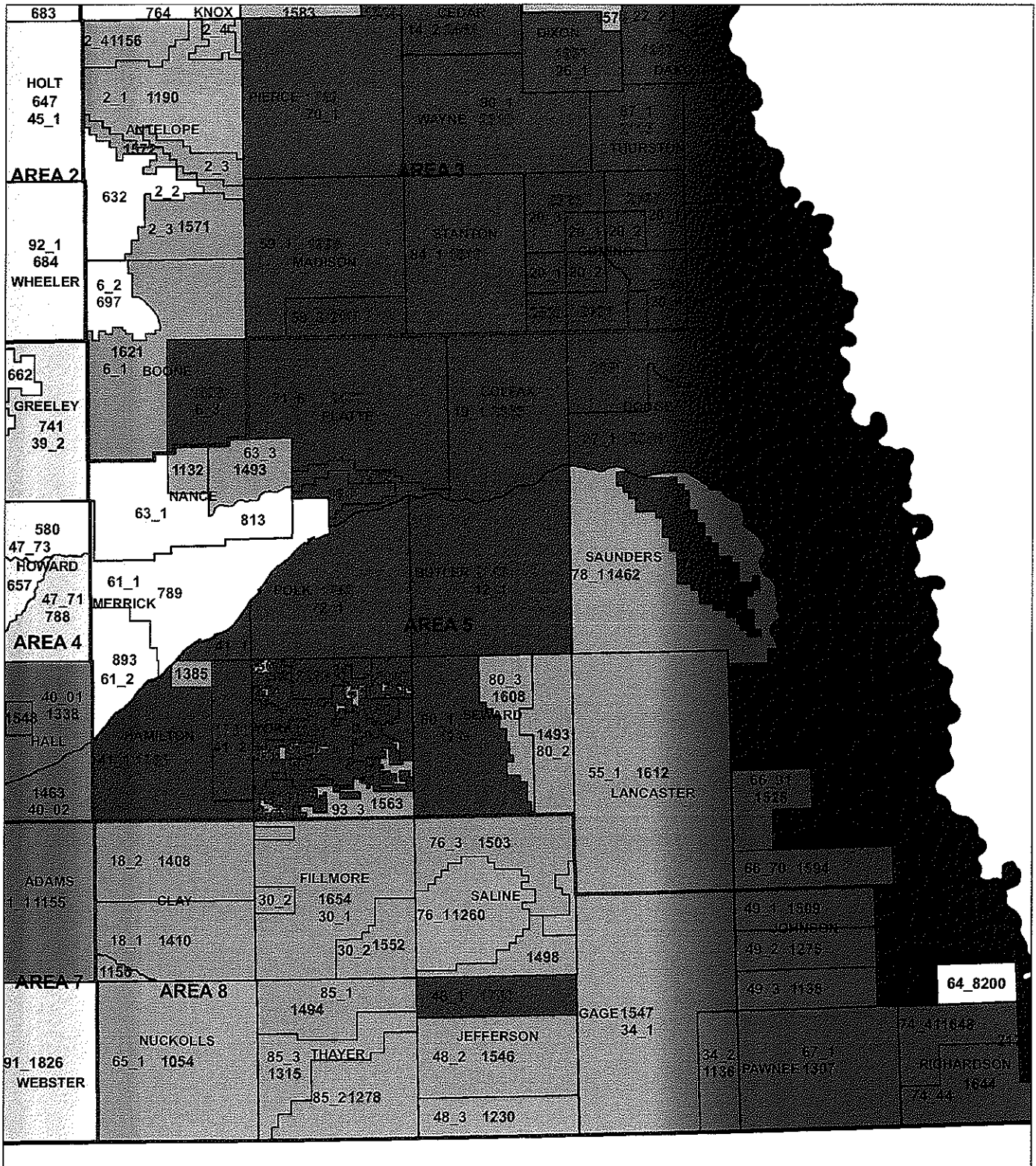
Area Five Average Assessed Irrigated Aground Values



Legend

- | | |
|---|--|
| <ul style="list-style-type: none"> ▣ Areas ▣ County ▣ Market Areas | <p>Average Assessed Values: Irrigated</p> <ul style="list-style-type: none"> ■ 0 - 544 ■ 634 - 807 ■ 882 - 1103 ■ 1117 - 1348 ■ 1381 - 1627 ■ 1690 - 1918 ■ 1952 - 2166 ■ 2203 - 2430 ■ 2464 - 2732 ■ 2784 - 3460 |
|---|--|

Area Five Average Assessed Dryland Aground Values

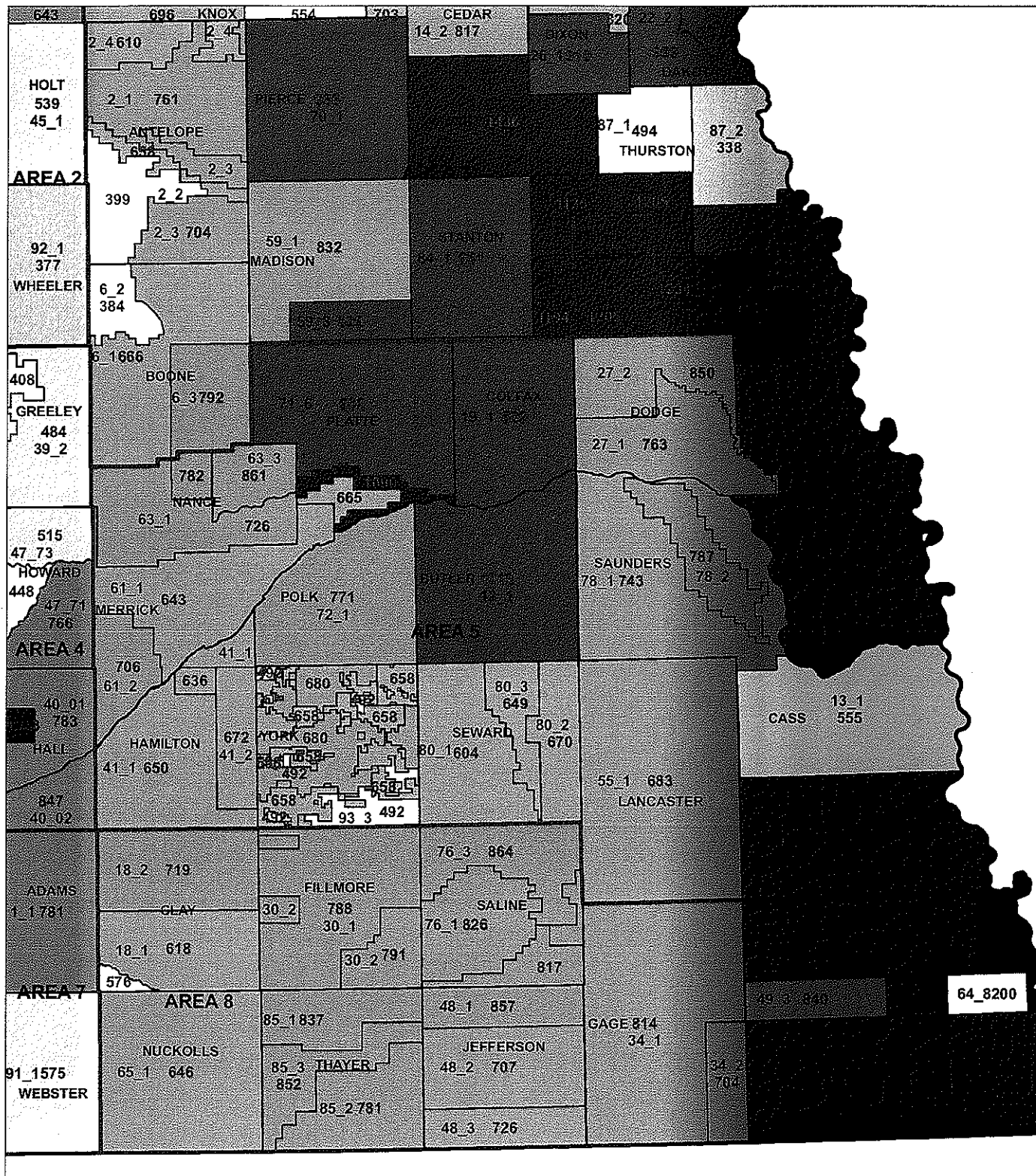


Legend

- | | | | |
|----------------|----------------------------------|--------------|---------------|
| ▣ Areas | Average Assessed Values: Dryland | □ 364 - 500 | ■ 1230 - 1410 |
| □ County | ■ 0 - 216 | □ 580 - 723 | ■ 1462 - 1654 |
| ▣ Market Areas | ▣ 217 - 354 | □ 741 - 923 | ■ 1687 - 1998 |
| | | □ 986 - 1190 | ■ 2111 - 2869 |

7

Area Five Average Assessed Grassland Amland Values



Legend

- | | | | |
|----------------|------------------------------------|-------------|---------------|
| ▣ Areas | Average Assessed Values: Grassland | ▣ 300 - 377 | ▣ 680 - 743 |
| ▣ County | ▣ 167 - 234 | ▣ 384 - 474 | ▣ 761 - 864 |
| ▣ Market Areas | ▣ 240 - 295 | ▣ 480 - 576 | ▣ 879 - 1071 |
| | | ▣ 604 - 672 | ▣ 1090 - 1436 |

J

