

2024 Irrigated Breakdown by County (mat'l taken from 2024 R&O statistics and Schedule IX)

COUNTY	MRKT AREA (MA)	# MLU 80% IRRIG SALES	IRRIGATED ACRES	PCT OF TOTAL MA ACRES	TTL IRRIGATED VALUE	PCT OF TOTAL MA VALUE	Total Irrig Avg Ass'd Val
Sioux	2	9	30,120.64	33.27%	\$79,077,123	75.79%	\$2,625
Morrill	2	0	16,645.89	4.35%	\$32,259,055	18.05%	\$1,938
Morrill	3	10	83,221.44	19.49%	\$218,130,800	55.29%	\$2,621
Banner	1	0	24,066.25	5.16%	\$43,130,374	17.95%	\$1,792
Scotts Bluff	3	32	135,850.60	39.05%	\$341,704,215	78.19%	\$2,515

AGRICULTURAL

Type : Qualified

Number of Sales :	36	Median :	61	COV :	31.67	95% Median C.I. :	54.50 to 69.61
Total Sales Price :	16,937,730	Wgt. Mean :	63	STD :	21.35	95% Wgt. Mean C.I. :	57.44 to 69.27
Total Adj. Sales Price :	16,937,730	Mean :	67	Avg. Abs. Dev :	14.90	95% Mean C.I. :	60.45 to 74.39
Total Assessed Value :	10,730,474						
Avg. Adj. Sales Price :	470,493	COD :	24.33	MAX Sales Ratio :	134.30		
Avg. Assessed Value :	298,069	PRD :	106.42	MIN Sales Ratio :	35.62		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	8	66.66	77.48	72.77	34.79	106.47	53.11	134.30	53.11 to 134.30	443,577	322,799
01/01/2022 To 03/31/2022	5	79.45	80.41	68.97	15.53	116.59	54.16	97.00	N/A	402,978	277,943
04/01/2022 To 06/30/2022	4	56.33	55.51	58.81	14.31	94.39	42.40	66.99	N/A	344,040	202,343
07/01/2022 To 09/30/2022	1	55.71	55.71	55.71		100.00	55.71	55.71	N/A	600,000	334,261
10/01/2022 To 12/31/2022	6	58.05	59.46	59.12	21.58	100.58	35.62	92.25	35.62 to 92.25	569,682	336,791
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	5	62.09	63.27	62.62	07.88	101.04	53.48	69.76	N/A	394,500	247,041
07/01/2023 To 09/30/2023	4	62.49	72.81	60.26	26.61	120.83	53.89	112.35	N/A	809,625	487,860
10/01/2023 To 12/31/2023	2	59.54	59.54	57.92	13.13	102.80	51.72	67.36	N/A	249,300	144,387
01/01/2024 To 03/31/2024	1	43.85	43.85	43.85		100.00	43.85	43.85	N/A	270,380	118,565
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	18	63.58	72.21	67.85	29.32	106.43	42.40	134.30	54.16 to 79.45	418,870	284,208
10/01/2022 To 09/30/2023	15	61.43	64.29	60.35	18.18	106.53	35.62	112.35	53.89 to 69.61	575,273	347,160
10/01/2023 To 09/30/2024	3	51.72	54.31	52.97	15.16	102.53	43.85	67.36	N/A	256,327	135,780
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	16	60.60	64.79	61.47	23.22	105.40	35.62	97.00	52.50 to 79.45	463,071	284,631
01/01/2023 To 12/31/2023	11	62.09	66.06	60.87	15.61	108.53	51.72	112.35	53.48 to 69.76	519,055	315,947

AGRICULTURAL

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What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	36	61.23	67.42	63.35	24.33	106.42	35.62	134.30	54.50 to 69.61	470,493	298,069

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	5	76.29	74.69	69.15	14.35	108.01	53.85	97.00	N/A	366,460	253,408
3	5	76.29	74.69	69.15	14.35	108.01	53.85	97.00	N/A	366,460	253,408
<u>Dry</u>											
County	1	92.25	92.25	92.25		100.00	92.25	92.25	N/A	600,000	553,490
3	1	92.25	92.25	92.25		100.00	92.25	92.25	N/A	600,000	553,490
<u>Grass</u>											
County	2	50.43	50.43	57.49	15.92	87.72	42.40	58.46	N/A	1,330,330	764,868
3	2	50.43	50.43	57.49	15.92	87.72	42.40	58.46	N/A	1,330,330	764,868
<u>ALL</u>											
10/01/2021 To 09/30/2024	36	61.23	67.42	63.35	24.33	106.42	35.62	134.30	54.50 to 69.61	470,493	298,069

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	24	61.56	68.09	62.79	24.68	108.44	35.62	134.30	54.16 to 76.29	449,904	282,488
3	24	61.56	68.09	62.79	24.68	108.44	35.62	134.30	54.16 to 76.29	449,904	282,488
<u>Dry</u>											
County	1	92.25	92.25	92.25		100.00	92.25	92.25	N/A	600,000	553,490
3	1	92.25	92.25	92.25		100.00	92.25	92.25	N/A	600,000	553,490
<u>Grass</u>											
County	3	43.85	48.24	56.24	12.20	85.78	42.40	58.46	N/A	977,013	549,433
3	3	43.85	48.24	56.24	12.20	85.78	42.40	58.46	N/A	977,013	549,433
<u>ALL</u>											

10/01/2021 To 09/30/2024

36

61.23

67.42

63.35

24.33

106.42

35.62

134.30

54.50 to 69.61

470,493

298,069

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_3	Land	Decrease	7%

What IF

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 04/23/2024

Number of Sales :	36	Median :	64	COV :	32.12	95% Median C.I. :	58.46 to 72.43
Total Sales Price :	16,937,730	Wgt. Mean :	66	STD :	22.75	95% Wgt. Mean C.I. :	60.20 to 72.53
Total Adj. Sales Price :	16,937,730	Mean :	71	Avg.Abs.Dev :	15.89	95% Mean C.I. :	63.40 to 78.26
Total Assessed Value :	11,240,775						
Avg. Adj. Sales Price :	470,493	COD :	25.01	MAX Sales Ratio :	144.41		
Avg. Assessed Value :	312,244	PRD :	106.72	MIN Sales Ratio :	38.30		

Printed : 04/23/2024

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	8	71.68	82.82	77.86	35.49	106.37	53.11	144.41	53.11 to 144.41	443,577	345,347
01/01/2022 To 03/31/2022	5	82.04	85.27	72.64	16.81	117.39	58.23	104.30	N/A	402,978	292,704
04/01/2022 To 06/30/2022	4	56.33	55.51	58.81	14.31	94.39	42.40	66.99	N/A	344,040	202,343
07/01/2022 To 09/30/2022	1	59.90	59.90	59.90		100.00	59.90	59.90	N/A	600,000	359,420
10/01/2022 To 12/31/2022	6	62.42	62.77	62.35	19.72	100.67	38.30	92.25	38.30 to 92.25	569,682	355,198
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	5	66.76	66.06	66.31	07.70	99.62	57.50	74.85	N/A	394,500	261,592
07/01/2023 To 09/30/2023	4	65.00	75.07	61.06	25.95	122.94	57.95	112.35	N/A	809,625	494,368
10/01/2023 To 12/31/2023	2	64.02	64.02	62.28	13.14	102.79	55.61	72.43	N/A	249,300	155,255
01/01/2024 To 03/31/2024	1	43.85	43.85	43.85		100.00	43.85	43.85	N/A	270,380	118,565
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	18	63.58	76.16	71.56	31.93	106.43	42.40	144.41	58.23 to 84.88	418,870	299,727
10/01/2022 To 09/30/2023	15	65.62	67.15	62.77	17.08	106.98	38.30	112.35	57.95 to 71.53	575,273	361,108
10/01/2023 To 09/30/2024	3	55.61	57.30	55.80	17.14	102.69	43.85	72.43	N/A	256,327	143,025
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	16	62.89	67.81	64.29	23.44	105.48	38.30	104.30	53.86 to 82.04	463,071	297,718
01/01/2023 To 12/31/2023	11	66.76	68.97	62.98	14.98	109.51	55.61	112.35	57.50 to 74.85	519,055	326,904
<u>ALL</u>											
10/01/2021 To 09/30/2024	36	63.53	70.83	66.37	25.01	106.72	38.30	144.41	58.46 to 72.43	470,493	312,244

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 04/23/2024

Number of Sales :	36	Median :	64	COV :	32.12	95% Median C.I. :	58.46 to 72.43
Total Sales Price :	16,937,730	Wgt. Mean :	66	STD :	22.75	95% Wgt. Mean C.I. :	60.20 to 72.53
Total Adj. Sales Price :	16,937,730	Mean :	71	Avg.Abs.Dev :	15.89	95% Mean C.I. :	63.40 to 78.26
Total Assessed Value :	11,240,775						
Avg. Adj. Sales Price :	470,493	COD :	25.01	MAX Sales Ratio :	144.41		
Avg. Assessed Value :	312,244	PRD :	106.72	MIN Sales Ratio :	38.30		

Printed : 04/23/2024

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
3	36	63.53	70.83	66.37	25.01	106.72	38.30	144.41	58.46 to 72.43	470,493	312,244
<u>ALL</u>											
10/01/2021 To 09/30/2024	36	63.53	70.83	66.37	25.01	106.72	38.30	144.41	58.46 to 72.43	470,493	312,244

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	5	82.04	80.31	74.36	14.35	108.00	57.90	104.30	N/A	366,460	272,482
3	5	82.04	80.31	74.36	14.35	108.00	57.90	104.30	N/A	366,460	272,482
<u>Dry</u>											
County	1	92.25	92.25	92.25		100.00	92.25	92.25	N/A	600,000	553,490
3	1	92.25	92.25	92.25		100.00	92.25	92.25	N/A	600,000	553,490
<u>Grass</u>											
County	2	50.43	50.43	57.49	15.92	87.72	42.40	58.46	N/A	1,330,330	764,868
3	2	50.43	50.43	57.49	15.92	87.72	42.40	58.46	N/A	1,330,330	764,868
<u>ALL</u>											
10/01/2021 To 09/30/2024	36	63.53	70.83	66.37	25.01	106.72	38.30	144.41	58.46 to 72.43	470,493	312,244

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Printed : 04/23/2024

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	24	66.19	73.22	67.51	24.69	108.46	38.30	144.41	58.23 to 82.04	449,904	303,751
3	24	66.19	73.22	67.51	24.69	108.46	38.30	144.41	58.23 to 82.04	449,904	303,751
<u>Dry</u>											
County	1	92.25	92.25	92.25		100.00	92.25	92.25	N/A	600,000	553,490
3	1	92.25	92.25	92.25		100.00	92.25	92.25	N/A	600,000	553,490
<u>Grass</u>											
County	3	43.85	48.24	56.24	12.20	85.78	42.40	58.46	N/A	977,013	549,433
3	3	43.85	48.24	56.24	12.20	85.78	42.40	58.46	N/A	977,013	549,433
<u>ALL</u>											
10/01/2021 To 09/30/2024	36	63.53	70.83	66.37	25.01	106.72	38.30	144.41	58.46 to 72.43	470,493	312,244

Scotts Bluff County 2024 Average Acre Value Comparison

(with 7% decrease to irrigated)

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
ScottsBluff	3	2,555	2,535	2,535	2,045	1,955	1,720	1,720	1,720	2,340
Sioux	1	1,450	1,450	1,300	1,300	1,300	1,300	1,200	1,200	1,301
Sioux	2	n/a	2,700	n/a	2,600	2,600	2,600	2,550	2,550	2,625
Morrill	2	2,000	2,000	n/a	2,000	1,900	1,900	1,900	1,900	1,938
Morrill	3	2,800	2,800	2,700	2,700	2,500	2,500	2,300	2,300	2,621
Banner	1	2,000	2,000	1,900	1,800	1,800	1,800	1,600	1,305	1,792

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
ScottsBluff	3	n/a	500	500	500	470	470	470	470	492
Sioux	1	n/a	600	570	530	520	520	510	500	539
Sioux	2	n/a	n/a	550	500	480	n/a	450	410	480
Morrill	2	n/a	470	472	435	435	n/a	425	425	435
Morrill	3	n/a	570	570	550	550	550	525	525	549
Banner	1	n/a	530	530	505	505	505	480	465	507

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
ScottsBluff	3	450	n/a	n/a	450	450	450	450	450	450
Sioux	1	450	450	n/a	430	430	430	400	380	396
Sioux	2	490	n/a	n/a	470	460	460	450	450	452
Morrill	2	415	416	n/a	n/a	n/a	415	415	415	415
Morrill	3	580	580	n/a	570	570	540	500	500	509
Banner	1	n/a	485	n/a	470	465	460	455	416	429

County	Mkt Area	CRP	TIMBER	WASTE
ScottsBluff	3	470	n/a	147
Sioux	1		384	82
Sioux	2		n/a	77
Morrill	2	425	n/a	30
Morrill	3	529	n/a	30
Banner	1	460	n/a	282

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.