BEAR CREEK

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
2/25/2006	DOTY/GRITSCH	771-647	050-3336100+200+400+500	WD	W1/2 NE & E 1/2 NW EX PARCELS B,C,A,D 22-80-14	$260,000	$50,960			$50,960	4942.20	87.80	85.08	$52.61	$3,055.95	58.09	
2/25/2006	coty/scott	772-265	050-3336300	wd	parcel d sw ne 22-80-14	$2,760	$760			$760	73.80	3.68	3.68	$37.40	$750.00	20.05	
8/7/2006	kriegel/hartman	785-385	050-3388700	wd	parcel a ne ne 9-80-14	$79,000	$15,600			$15,600	1500.93	20.00	19.28	$52.63	$4,097.51	77.85	
12/8/2006	hess/dhooge	795-486	050-0028700/8	wd	w 1/2 sw 33-80-14	$300,000	$53,350			$53,350	5175.20	80.00	69.20	$57.97	$4,335.26	74.79	
12/4/2006	DHOOGE/RHOADS	795-257	050-0145800	WD	LOT 2 E 1/2 SE EX LOT A 15-80-14	$284,350	$44,730			$44,730	4338.08	56.87	54.68	$65.55	$5,200.26	79.34	

CHESTER

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
1/3/2006	carnahan/thompson	768-242	080-0231800 + 900 + 0542700 + 3266700 + 800	cont	ne 18-81-16	$400,000	$86,220			$86,220	8363.37	153.54	149.95	$47.83	$2,667.56	55.77	
3/8/2006	emmert/zedaka land	773-369-	080-0192600/700/800/3378200/300	cod/wd	sw 15-81-16	$725,000	$110,610	$143,040	$12,460	$266,110	10721.57	156.90	154.50	$67.62	$4,692.56	69.40	
3/15/2006	THOMPSON/HEISHMAN	774/73	080-0198100/200	WD	W1/2 NE 10-81-16	$345,000	$65,420			$65,420	6345.09	80.00	79.00	$54.37	$4,367.09	80.32	AUCTION SALE
3/15/2006	THOMPSON/HEISHMAN	774-78	080-0197700/8	WD	SE 3-81-16	$623,000	$115,710		$46,250	$161,960	11223.45	160.00	155.60	$55.51	$4,003.86	72.13	AUCTION SALE
8/15/2006	mcilrath/mcilrath	787-599-	080-0219400/500/600/3325600	cod & v	sw ex parcel a 30	$440,000	$116,370		$14,600	$130,970	11287.07	157.27	155.62	$38.98	$2,827.40	72.53	family thru estate

DEEP RIVER

							ASSESSED VALUES										
DATE OF SALE	**SELLER/ BUYER**	**BK/PG**	**PARCEL**	**TYPE**	**LEGAL**	**SALE PRICE**	**LAND**	**DWLG**	**BLDGS**	**TOTAL**	**TOTAL CSR**	**GROSS ACRES**	**TAX ACRES**	**$ PER CSR**	**PRICE PER ACRE**	**AVG CSR**	**NOTE**
3/29/2006	MCKEAG/CHENEY	774-481	160-0358300	WD	SE SE 6-78-13	$75,000	$16,580	$14,460	$350	$31,390	1608.08	40.00	39.00	$46.64	$1,923.08	41.23	

GRANT

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
2/27/2006	CARROLL/DIMIT	772-119	170-3328000	WD	NW SW EX PARCEL A 32-80-16	$126,000	$26,210			$26,210	2542.48	33.88	27.94	$49.56	$4,509.66	91.00	
2/28/2006	SPOONER/CARROLL	772-135	170-3293100/0434800/4900/5000	WD	W1/2 NE & NW EAST OF RY 28 80-16	$670,000	$102,680			$102,680	9959.52	133.50	129.59	$67.27	$5,170.15	76.85	
2/24/2006	JENSEN/CHIEF	772-238	170-0397100/200/300/3379700/0396900	WD	SE EX LOT 1 & EX PA & PT NE LIES S INTERSTATE 80 36-80-16	$465,000	$103,680		$14,050	$117,730	10037.14	160.10	155.66	$46.33	$2,987.28	64.48	
2/27/2006	stanley/brown	772-248	170-0435400+0	ne se + lot 3 se se 28-8		$272,000	$54,800			$54,800	5315.52	75.42	72.74	$51.17	$3,739.35	73.08	
4/4/2006	hillsdale/zedaka	776-44	170-0430400/500/600	wd	nfrl 1/2 ne frl & ne nw frl 1-80-16	$350,000	$81,870			$81,870	7941.13	145.89	144.89	$44.07	$2,415.63	54.81	
8/25/2006	brown/brown	787-454	170-0374400/4500/4600	wd	w1/2 sw 27 &lot 1 se se 28	$142,500	$56,630	$37,200	$70,380	$164,210	5492.44	80.50	79.50	$25.94	$1,792.45	69.09	1/2 int family sale
8/25/2006	AUSTIN/NAGEL	787-639-	170-0368600/700/800/900/3065300	3WDS	E 1/4 SW EX LOT 1 & NW 1/4 2-	$571,782	$133,390			$133,390	12937.51	215.62	213.42	$44.20	$2,679.14	60.62	
9/25/2006	VANZANTE/MCDONOUGH	789-344	170-0418700	WD	SE SW EX E 10 AC 1-80-16	$160,000	$20,060	$44,060	$6,180	$70,300	1945.89	30.00	29.25	$82.22	$5,470.09	66.53	
11/28/2006	EVANS/DALE CENTURY	796-365	170-0385200/3360400	WD	E 1/2 SE EX PARCEL A 30-80-16	$230,000	$32,640			$32,640	3171.02	60.22	57.56	$72.53	$3,995.83	55.09	
12/28/2006	brown/kargarzadeh	797-267	170-0375400/5600/3389000/0375100/5200/3375100/5200	cont	s 98 ac ne ex pb, se ex pa sec 4	$1,741,000	$199,410			$199,410	19337.21	248.41	243.28	$90.03	$7,156.36	79.49	cont

JACKSON

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
4/7/2006	MATHES/THIRD GENERATION	776-250	240-0894800/0895000-6200	TWD	SEE DEED	$870,000	$287,000			$287,000	27836.61	507.50	505.40	$31.25	$1,721.41	55.08	FAMILY
12/12/2006	hudnut/henry	795-627	240-3401300	wd	sw sw se 24-78-14	$20,000	$8,630			$8,630	838.01	10.00	9.50	$23.87	$2,105.26	88.21	split
12/29/2006	hartwig/jones	797-581	240-0889700/9800	wd	w frl 1/2 sw 31	$125,000	$43,980			$43,980	4265.75	71.00	68.00	$29.30	$1,838.24	62.73	family

JEFFERSON

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
7/21/2006	bean/formanek	784-211	290-3165900	wd	sw ne ex parcel a 8-80-13	$40,000	$10,170			$10,170	986.55	30.00	28.30	$40.55	$1,413.43	34.86	

LINCOLN

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
2/13/2006	dusterhoft/grier	773-149	340-1013700 +800	WD	E 1/2 SW 1-79-13	$296,000	$69,170		$1,190	$70,360	6709.25	80.00	79.00	$44.12	$3,746.84	84.93	
8/15/2006	fisher/holmes	792/433	290-0963300/0962900	cont	ne ne 8 + nw nw 9	$145,000	$37,150			$37,150	3603.12	80.00	78.16	$40.24	$1,855.17	46.10	contract

MADISON

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
2/27/2006	MANATTS/SHOWALTER	771-686	1098400/500/600/700/800/900/3128200	WD	SW NW 12;NE NW & E1/2 NW NW 14'SE 11EX PARCEL A 81-14	$882,875	$167,470		$15,700	$183,170	16243.54	254.54	249.84	$54.35	$3,533.76	65.02	
2/20/2006	heishman/heishman	775-607	370-1084500+600	cod	sw se 9 & nw ne 16-81-14	$150,000	$32,900	$28,620		$61,520	3191.71	80.00	77.80	$47.00	$1,928.02	41.02	family sale-cod
6/22/2006	jones/dolash	782-494	375-1087500/6001327100/370-1087700/800/900	cod	nw sw;sw nw;sw sw 20;se ne & ne se 19-81-14	$248,400	$110,020	$16,480	$6,340	$132,840	10671.92	200.00	194.00	$23.28	$1,280.41	55.01	family 1/2 int in part-full int in part
8/16/2006	fetter/fetter	786/300	380-1077700/1	cont	n 100 ac se1-81-14	$200,000	$77,360			$77,360	7503.62	100.00	98.75	$26.65	$2,025.32	75.99	family cont
9/25/2006	david vogel etal/doyle	791-7+10	370-1113200/3300/3400/3351200	2-wd	n1/2 nw frl 1/4 ex parcel a & n 1/2 ne frl 1/4	$340,000	$67,450			$67,450	6543.32	148.71	142.01	$51.96	$2,394.20	46.08	
12/16/2006	barclay est/ davidson brothers	796-692	370-1064800/1064900	cod	w1/2 se 24-81-14	$314,000	$38,980			$38,980	3779.96	80.00	79.00	$83.07	$3,974.68	47.85	
12/16/2006	barclay est/ davidson	796-695	370-1065000/1065100	cod	e 1/2 se 24-81-14	$314,000	$45,160		$450	$45,610	4380.37	80.00	79.00	$71.68	$3,974.68	55.45	

MALCOM

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
4/21/2006	pogue/hinshaw	777-426	440-1372400/500/600/700/800/3136700	wd	sw ex 16rdx20rd, w 50 ac se ex pa 10-80-15	$300,000	$101,820			$101,820	9875.00	200.01	186.55	$30.38	$1,608.15	52.93	
10/16/2006	breiting/altemeier	792-508	430-1399400/500/600/700	wd	n 152 ac ne 24-80-15	$416,000	$88,850	$8,230		$97,080	8616.76	152.00	130.49	$48.28	$3,187.98	66.03	

SCOTT

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
5/9/2006	EICHHORN/HELM	778-22-2	490-3323800/3324700/3324800/3188700	WD	SE SE EX PB/NE SE EX PC/NW SE EX/PARCEL A NW SE 18-79-14	$315,000	31290 + 1738	$63,340	14060 + 44	63340+61930	3034.99	56.56	56.56	$103.79	$5,569.31	53.66	AG & COMM
5/2/2006	DOTY/DOTY	780-643	490-1608200-1609100+3027600	CONT	W1/2 NW & N1/2 SW 15-79-14 & NE & N1/2 SE(EX LOT 1)` & SW SE EX LOT 1 & EX E 20 AC	$848,000	$207,750			$207,750	20148.68	408.11	403.27	$42.09	$2,102.81	49.96	FAMILY - CONT
11/20/2006	hermanstorfer/ witte	794-414-	495-1616500/1616600	COD&	E1/2 SW 5-79-14	$190,000	$31,790		$5,580	$37,370	3083.73	80.00	76.80	$61.61	$2,473.96	40.15	FAMILY
12/6/2006	foster/lang	797-71	500-1648800-1	wd	nw 1-79-14	$377,200	$71,500	$42,220	$3,530	$117,250	6934.80	157.21	153.01	$54.39	$2,465.20	45.32	

PLEASANT

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
6/30/2006	TINDLE/TINDLE	782/349	470-1592500/600/700/0252600	COD	W1/2 NW;PT NW SW;PT SW SW 34-79-15	$171,000	$36,730	$23,800	$8,800	$69,330	3562.35	124.56	120.34	$48.00	$1,420.97	29.60	FAMILY
6/30/2006	TINDLE/TINDLE	782-353	470-1596100/200	COD	W1/2 SE EX 24-79-15	$260,750	$55,970			$55,970	5428.50	70.00	69.50	$48.03	$3,751.80	78.11	FAMILY
8/21/2006	kriegel/audas	786-513	470-3387900	wd	parcel a sw nw 24-79-15	$20,000	$2,080		$11,330	$13,410	204.75	3.61	3.51	$97.68	$5,698.01	58.33	sale after split
11/27/2006	allen/harms	794-577	470-1572200/2	wd	sw nw & nw sw 31	$200,000	$33,770		$1,170	$34,940	3275.21	91.68	91.68	$61.06	$2,181.50	35.72	

SHERIDAN

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
3/15/2006	zhorne/zedaka	773-381	1726800/3374700	wd	s1/2 se ex pa sw se 10-81-15	$233,150	$40,490			$40,490	3919.37	76.00	72.82	$59.49	$3,201.73	53.82	exchange?
3/15/2006	zedaka/zhorne	773-383	530-1710500/600	wd	sw nw & nw sw 2-81-15	$233,150	$55,250			$55,250	5358.67	80.00	78.00	$43.51	$2,989.10	68.70	exchange?
6/20/2006	fogel/heishman	781-288	530-3221000	cont	n1/2 sw 9-81-15	$325,000	$55,090			$55,090	5342.98	80.00	79.00	$60.83	$4,113.92	67.63	
9/15/2006	shadden/heishman	789-120	530-1708200/4	wd	S 1/2 se 11-81-15	$200,000	$43,290			$43,290	4197.90	80.00	76.60	$47.64	$2,610.97	54.80	789-329 CORRECTS LEGAL
10/12/2006	SHADDEN/KRIEGEL	791-105	530-1708100/8300	WD	N1/2 SE 11-81-15	$200,000	$41,310			$41,310	4007.05	80.00	79.00	$49.91	$2,531.65	50.72	
11/13/2006	parker/heishman	794-374	530-1690700/800/900/3392200/2300	cont	se sw & se ex lot 1 & parcel a & b 16-81-15	$575,500	$136,810		$25,410	$162,220	13269.07	189.80	186.01	$43.37	$3,093.92	71.34	
11/17/2006	parker/heishman	798-112	530-3392400	wd	pa ne se 16-81-15	$120,000	$1,670	$47,200	$5,430	$54,300	161.23	1.97	1.97	$744.28	$60,913.71	81.84	

SUGAR CREEK

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
1/5/2006	NIKKEL/ANDERSON	768-489	590-0470700	wd	lot 3 ne ne 17-78-16	$75,000	$10,560			$10,560	1024.61	20.00	19.60	$73.20	$3,826.53	52.28	purchase of adj ground
1/31/2006	clapp/james	770-73	590-3217900	wd	parcel a n1/2 23-78-16	$122,000	$28,930		$470	$29,400	2806.37	78.65	76.81	$43.47	$1,588.33	36.54	
12/22/2006	rooda/rooda-brand	797-621	590-3399500	cont	pb nw sw 11 & ne se 10	$67,000	$5,970	$44,170	$39,240	$89,380	567.18	10.00	8.19	$118.13	$8,180.71	69.25	family estate sale-split
12/21/2006	dahm/bandstra	798-65	610-1745800-6	cont	nw nw 34,sw sw 27,pt nw sw s skunk 27,se se ex n skunk 28 all 78-16	$275,160	$74,310	$22,160	$7,310	$103,780	7206.33	116.00	112.40	$38.18	$2,448.04	64.11	
12/27/2006	bandstra/bandstra	798-70	590-1795900+6000	cont	nw sw ex l1, n1/4 sw sw 22-78-16	$84,250	$33,630	$54,450	$34,400	$122,480	3261.32	49.97	47.18	$25.83	$1,785.71	69.13	1/2 int family cont
1/8/2007	dahm/bandstra	798-75	590-1795900 + 6000	cont	nw sw ex l1, n1/4 sw sw 22-78-16	$84,250	$33,630	$54,450	$34,400	$122,480	3261.32	49.97	47.18	$25.83	$1,785.71	69.13	other 1/2 int of transfer 798-70

UNION

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
1/4/2006	vanroekel/buck creek	768-298	630-1856500-700 + 3129200	wd	n1/2 ne-n1/2 nw ex pt 16-78-15	$254,000	$63,680			$63,680	6176.37	126.96	122.41	$41.12	$2,074.99	50.46	
2/28/2006	harkema/harkema	772-101	630-3378100	wd	parcel b w1/2 sw sec 28 & e 1/2 se sec 29-78-15	$125,620	$36,000			$36,000	3507.32	62.81	61.47	$35.82	$2,043.60	57.06	
3/1/2006	RUPP/HARMS	772-67	730-2094400	CONT	SW NW 24-79-16	$120,000	$21,570			$21,570	2092.21	40.00	40.00	$57.36	$3,000.00	52.31	
3/1/2006	buck creek/vonk	772-681	630-1839300/4	cont	sw ne,se nw,ne sw nw se ,se ne,n1/2 ne ex,n1/2 nw ex 16-78-15	$817,500	$183,000			$183,000	17749.59	326.96	316.41	$46.06	$2,583.67	56.10	
6/29/2006	vanroekel/vonk	782/335	630-3387300	wd	[arce; b ex [arce; c me 16-78-15	$50,000	$9,490			$9,490	920.57	24.70	23.81	$54.31	$2,099.96	38.66	
12/21/2006	kuntz/big springs	797-524	630-1838800/8900/9000/1816100	wd	e1/2 se sw,se ne sw,nw ne sw 5-78-15	$120,000	$18,580			$18,580	1802.63	40.00	38.90	$66.57	$3,084.83	46.34	all in forest reserve

WARREN

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
4/18/2006	barclay/poweshiek water	777-357	710-2023800	cod	sw nw 17-80-13	$176,000	$26,750		$5,360	$32,110	2594.86	40.00	37.80	$67.83	$4,656.08	68.65	will be trading to tama farmer
5/30/2006	GORDON&NOWOTNY/MCWILLIAMS	780-449	670-1996500-700	WD	NE NE & N1/2 SE NE	$188,605	$49,620			$49,620	4812.52	60.00	57.25	$39.19	$3,294.41	84.06	
6/15/2006	barclay/dale	783-381	710-2024100/200	cod	n 2 rds se se (1/2 int) & w 38.5 ac ne se (full int) 7	$160,000	$24,950			$24,950	2419.67	39.50	39.50	$66.12	$4,050.63	61.26	2024100 full int & 2024200 1/2 int
6/28/2006	spading/manatts	786-555	670-2016200/6	cod	22-80-13 see deed	$789,200	$176,290			$176,290	17097.62	274.01	248.26	$46.16	$3,178.93	68.87	

WASHINGTON

							ASSESSED VALUES										
DATE OF SALE	SELLER/ BUYER	BK/PG	PARCEL	TYPE	LEGAL	SALE PRICE	LAND	DWLG	BLDGS	TOTAL	TOTAL CSR	GROSS ACRES	TAX ACRES	$ PER CSR	PRICE PER ACRE	AVG CSR	NOTE
3/7/2006	WHITE/BLOM	773-285	730-2106800/900	CONT	E1/2 SW 18-79-16	$212,000	$51,540			$51,540	4999.05	79.70	78.70	$42.41	$2,693.77	63.52	
6/29/2006	graham/graham	782=498	730-3382000	wd+co	parcel a nw 19	$67,500	$25,420		$1,680	$27,100	2485.60	60.00	57.51	$27.16	$1,173.71	43.22	3/8 33750 & 1/2 cod 33750
6/29/2006	graham/fopma	782-578-	730-3382200	wd/coc	parcel c nw 19	$257,050	$56,750			$56,750	5525.40	97.24	95.32	$46.52	$2,696.71	57.97	1/2 128525/1/2 128525 cod
10/11/2006	johnston/big river resources	791-243	730-2063700/3	wd	w1/2 sw 4-79-16	$999,000	$62,530			$62,530	6064.22	73.93	69.09	$164.74	$14,459.00	87.77	ETHANOL PLANT TO BE BLT HERE-CHANGE IN USE
12/29/2006	larsen/frascht	797-217	730-3404800	wd	pc in pb wfrl 1/2 18-79-16	$39,420	$5,850			$5,850	527.80	13.14	12.37	$74.69	$3,186.74	42.67	
12/29/2006	larsen/frascht	797-218	730-3404600 + 4700	wd	pd & pe in pc in pd wfrl 1/2 18-79-16	$10,710	$1,380			$1,380	133.16	3.57	3.57	$80.43	$3,000.00	37.30	