

2014 Assessment Indicated Agricultural Land Use Adjustments							
	2007*	2008	2009	2010	2011	2014 5-Yr Average	2014 40% for Interim
ADAIR							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	123.00	144.00	162.00	158.00	168.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	34.00	48.00	47.00	45.50	52.00	70%	28%
ADAMS							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	141.00	154.00	174.00	174.00	175.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	40.00	44.50	48.00	45.50	57.00	71%	29%
ALLAMAKEE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	131.00	150.00	152.00	157.00	168.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	27.00	24.50	32.50	37.50	33.50	80%	32%
APPANOOSE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	122.00	112.00	143.00	140.00	139.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	34.00	36.50	39.00	38.00	38.00	72%	29%
AUDUBON							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	143.00	166.00	183.00	178.00	207.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	51.00	52.00	57.50	47.50	62.50	69%	28%
BENTON							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	158.00	176.00	182.00	186.00	191.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	36.00	41.00	45.00	37.00	47.00	77%	31%
BLACK HAWK							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	185.00	183.00	180.00	177.00	205.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	36.00	38.50	30.00	35.50	38.50	81%	32%

Prepared by: Iowa Department of Revenue

September 19, 2013

Source: United State Department of Agriculture

National Agricultural Statistics Service and

*Iowa State University Extension

2014 Assessment Indicated Agricultural Land Use Adjustments							
	2007*	2008	2009	2010	2011	2014 5-Yr Average	2014 40% for Interim
BOONE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	147.00	167.00	175.00	179.00	214.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	37.00	42.50	39.00	34.00	40.50	78%	31%
BREMER							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	137.00	186.00	190.00	199.00	212.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	27.00	38.50	40.00	36.50	38.00	81%	32%
BUCHANAN							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	163.00	176.00	182.00	179.00	202.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	36.00	38.50	38.50	31.50	36.50	80%	32%
BUENA VISTA							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	147.00	178.00	179.00	175.00	192.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	49.00	44.50	41.00	32.50	49.00	75%	30%
BUTLER							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	179.00	184.00	189.00	192.00	191.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	33.00	39.50	36.00	32.50	51.00	79%	32%
CALHOUN							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	143.00	170.00	175.00	185.00	214.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	41.00	52.00	42.00	32.50	42.50	76%	31%
CARROLL							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	159.00	176.00	192.00	197.00	226.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	46.00	52.00	56.00	46.00	50.00	74%	29%

Prepared by: Iowa Department of Revenue

September 19, 2013

Source: United State Department of Agriculture

National Agricultural Statistics Service and

*Iowa State University Extension

2014 Assessment Indicated Agricultural Land Use Adjustments							
	2007*	2008	2009	2010	2011	2014 5-Yr Average	2014 40% for Interim
CASS							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	142.00	156.00	183.00	182.00	181.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	40.00	46.50	47.50	49.00	52.50	72%	29%
CEDAR							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	161.00	182.00	183.00	188.00	224.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	48.00	57.50	47.50	53.50	47.00	73%	29%
CERRO GORDO							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	162.00	167.00	164.00	161.00	192.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	33.00	39.50	34.00	31.50	35.50	79%	32%
CHEROKEE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	152.00	186.00	184.00	191.00	220.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	49.00	41.50	43.50	44.50	44.00	76%	30%
CHICKASAW							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	143.00	161.00	176.00	170.00	202.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	27.00	38.50	50.00	37.50	38.50	78%	31%
CLARKE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	95.00	129.00	144.00	144.00	138.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	36.00	37.50	40.00	38.00	38.00	71%	28%
CLAY							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	143.00	171.00	170.00	166.00	189.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	44.00	44.50	42.50	34.00	43.50	75%	30%

Prepared by: Iowa Department of Revenue

September 19, 2013

Source: United State Department of Agriculture

National Agricultural Statistics Service and

*Iowa State University Extension

2014 Assessment Indicated Agricultural Land Use Adjustments							
	2007*	2008	2009	2010	2011	2014 5-Yr Average	2014 40% for Interim
CLAYTON							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	153.00	176.00	172.00	171.00	209.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	27.00	45.00	42.50	33.00	40.50	79%	31%
CLINTON							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	180.00	180.00	180.00	188.00	183.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	39.00	52.50	55.00	47.00	66.00	72%	29%
CRAWFORD							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	152.00	167.00	180.00	185.00	207.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	46.00	63.50	56.50	40.50	56.00	71%	28%
DALLAS							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	134.00	164.00	175.00	180.00	198.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	37.00	42.50	42.50	37.50	40.50	76%	31%
DAVIS							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	115.00	117.00	120.00	130.00	149.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	29.00	33.50	35.50	39.50	34.00	73%	29%
DECATUR							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	115.00	110.00	145.00	144.00	139.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	31.00	37.00	36.00	33.00	36.00	74%	29%
DELAWARE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	176.00	193.00	187.00	190.00	212.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	41.00	38.50	51.00	41.00	53.00	77%	31%

Prepared by: Iowa Department of Revenue

September 19, 2013

Source: United State Department of Agriculture

National Agricultural Statistics Service and

*Iowa State University Extension

2014 Assessment Indicated Agricultural Land Use Adjustments							
	2007*	2008	2009	2010	2011	2014 5-Yr Average	2014 40% for Interim
DES MOINES							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	163.00	175.00	169.00	162.00	190.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	31.00	33.50	42.50	38.50	40.00	78%	31%
DICKINSON							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	137.00	172.00	165.00	163.00	169.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	44.00	44.50	37.00	31.00	49.00	75%	30%
DUBUQUE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	178.00	176.00	170.00	182.00	202.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	37.00	41.00	41.50	37.50	41.00	78%	31%
EMMET							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	136.00	172.00	168.00	169.00	174.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	44.00	44.50	46.00	35.00	41.50	74%	30%
FAYETTE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	169.00	169.00	172.00	183.00	183.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	27.00	38.50	36.50	39.00	38.00	80%	32%
FLOYD							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	150.00	164.00	171.00	160.00	192.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	33.00	39.50	41.50	34.50	44.00	77%	31%
FRANKLIN							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	151.00	180.00	181.00	193.00	217.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	33.00	39.50	39.00	36.00	44.00	79%	32%

Prepared by: Iowa Department of Revenue

September 19, 2013

Source: United State Department of Agriculture

National Agricultural Statistics Service and

*Iowa State University Extension

2014 Assessment Indicated Agricultural Land Use Adjustments							
	2007*	2008	2009	2010	2011	2014 5-Yr Average	2014 40% for Interim
FREMONT							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	127.00	148.00	162.00	166.00	165.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	40.00	44.50	50.00	52.00	45.50	70%	28%
GREENE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	148.00	166.00	173.00	172.00	211.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	46.00	52.00	45.50	35.50	55.00	73%	29%
GRUNDY							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	176.00	207.00	210.00	209.00	234.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	37.00	42.50	50.00	38.00	40.50	80%	32%
GUTHRIE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	140.00	155.00	160.00	159.00	167.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	44.00	37.00	43.00	39.00	50.00	73%	29%
HAMILTON							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	154.00	198.00	211.00	206.00	235.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	41.00	42.50	50.00	40.00	40.50	79%	31%
HANCOCK							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	170.00	172.00	174.00	172.00	198.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	33.00	39.50	43.00	35.00	44.00	78%	31%
HARDIN							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	169.00	177.00	183.00	187.00	196.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	39.00	42.50	38.50	38.50	40.50	78%	31%

Prepared by: Iowa Department of Revenue

September 19, 2013

Source: United State Department of Agriculture

National Agricultural Statistics Service and

*Iowa State University Extension

2014 Assessment Indicated Agricultural Land Use Adjustments							
	2007*	2008	2009	2010	2011	2014 5-Yr Average	2014 40% for Interim
HARRISON							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	154.00	165.00	163.00	166.00	178.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	46.00	52.00	59.50	49.50	59.00	68%	27%
HENRY							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	144.00	184.00	178.00	168.00	177.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	31.00	33.50	38.00	39.00	40.00	79%	31%
HOWARD							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	134.00	160.00	176.00	166.00	178.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	27.00	38.50	39.50	39.50	39.00	77%	31%
HUMBOLDT							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	155.00	178.00	184.00	185.00	217.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	41.00	39.50	43.00	35.00	32.50	79%	32%
IDA							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	165.00	181.00	178.00	190.00	214.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	49.00	52.00	61.00	55.00	55.00	71%	28%
IOWA							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	157.00	161.00	175.00	170.00	184.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	38.00	37.50	36.50	41.50	58.50	75%	30%
JACKSON							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	161.00	160.00	178.00	171.00	172.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	40.00	37.50	36.00	36.00	47.00	77%	31%

Prepared by: Iowa Department of Revenue

September 19, 2013

Source: United State Department of Agriculture

National Agricultural Statistics Service and

*Iowa State University Extension

2014 Assessment Indicated Agricultural Land Use Adjustments							
	2007*	2008	2009	2010	2011	2014 5-Yr Average	2014 40% for Interim
JASPER							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	152.00	172.00	170.00	175.00	194.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	34.00	44.50	44.50	35.00	40.50	77%	31%
JEFFERSON							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	115.00	157.00	158.00	160.00	178.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	31.00	33.50	37.00	38.50	39.00	77%	31%
JOHNSON							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	163.00	168.00	167.00	160.00	174.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	36.00	61.50	42.50	49.00	43.00	72%	29%
JONES							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	179.00	175.00	178.00	183.00	194.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	41.00	42.50	42.50	49.00	43.00	76%	30%
KEOKUK							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	152.00	157.00	171.00	166.00	174.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	31.00	33.50	38.50	38.00	45.00	77%	31%
KOSSUTH							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	150.00	170.00	174.00	169.00	205.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	45.00	39.50	55.00	31.50	44.00	75%	30%
LEE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	115.00	127.00	134.00	139.00	139.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	29.00	33.50	35.50	30.50	44.50	74%	29%

Prepared by: Iowa Department of Revenue

September 19, 2013

Source: United State Department of Agriculture

National Agricultural Statistics Service and

*Iowa State University Extension

2014 Assessment Indicated Agricultural Land Use Adjustments							
	2007*	2008	2009	2010	2011	2014 5-Yr Average	2014 40% for Interim
LINN							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	162.00	162.00	167.00	170.00	181.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	36.00	43.50	43.50	42.00	35.50	76%	30%
LOUISA							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	152.00	162.00	164.00	159.00	199.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	31.00	33.50	35.50	30.50	40.00	80%	32%
LUCAS							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	95.00	115.00	141.00	140.00	147.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	36.00	36.50	33.50	32.00	39.50	72%	29%
LYON							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	150.00	178.00	172.00	170.00	187.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	44.00	47.00	49.00	40.00	52.50	73%	29%
MADISON							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	133.00	150.00	165.00	160.00	164.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	34.00	36.50	36.50	33.50	36.00	77%	31%
MAHASKA							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	131.00	160.00	160.00	167.00	177.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	34.00	33.50	42.50	39.50	40.00	76%	30%
MARION							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	143.00	161.00	171.00	160.00	179.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	35.00	33.00	35.00	35.00	30.00	79%	32%

Prepared by: Iowa Department of Revenue

September 19, 2013

Source: United State Department of Agriculture

National Agricultural Statistics Service and

*Iowa State University Extension

2014 Assessment Indicated Agricultural Land Use Adjustments							
	2007*	2008	2009	2010	2011	2014 5-Yr Average	2014 40% for Interim
MARSHALL							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	166.00	175.00	183.00	187.00	206.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	42.00	42.50	41.00	34.50	42.50	78%	31%
MILLS							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	122.00	152.00	179.00	177.00	199.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	40.00	44.50	45.00	50.00	55.50	72%	29%
MITCHELL							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	149.00	163.00	165.00	167.00	184.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	33.00	39.50	47.50	38.00	44.00	76%	30%
MONONA							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	159.00	165.00	160.00	160.00	184.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	49.00	52.00	50.00	40.00	39.50	72%	29%
MONROE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	122.00	145.00	148.00	140.00	136.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	34.00	36.50	36.50	36.50	41.50	73%	29%
MONTGOMERY							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	133.00	148.00	174.00	172.00	187.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	42.00	44.50	43.50	49.00	48.00	72%	29%
MUSCATINE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	163.00	173.00	175.00	176.00	194.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	41.00	43.50	49.00	42.00	36.00	76%	30%

Prepared by: Iowa Department of Revenue

September 19, 2013

Source: United State Department of Agriculture

National Agricultural Statistics Service and

*Iowa State University Extension

2014 Assessment Indicated Agricultural Land Use Adjustments							
	2007*	2008	2009	2010	2011	2014 5-Yr Average	2014 40% for Interim
O BRIEN							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	164.00	178.00	176.00	185.00	203.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	44.00	44.50	46.00	39.50	43.50	76%	30%
OSCEOLA							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	147.00	170.00	181.00	173.00	195.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	44.00	44.50	45.00	36.50	40.50	76%	30%
PAGE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	132.00	142.00	156.00	154.00	164.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	39.00	41.50	36.50	37.50	41.00	74%	30%
PALO ALTO							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	146.00	175.00	174.00	176.00	188.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	44.00	44.50	38.50	35.50	38.00	77%	31%
PLYMOUTH							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	147.00	178.00	179.00	175.00	193.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	47.00	52.50	59.50	41.00	59.00	70%	28%
POCAHONTAS							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	143.00	176.00	171.00	178.00	193.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	41.00	44.50	41.50	35.00	34.00	77%	31%
POLK							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	148.00	184.00	192.00	183.00	211.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	37.00	42.50	39.50	34.00	42.50	79%	31%

Prepared by: Iowa Department of Revenue

September 19, 2013

Source: United State Department of Agriculture

National Agricultural Statistics Service and

*Iowa State University Extension

2014 Assessment Indicated Agricultural Land Use Adjustments							
	2007*	2008	2009	2010	2011	2014 5-Yr Average	2014 40% for Interim
POTTAWATTAMIE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	152.00	166.00	180.00	178.00	181.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	40.00	44.50	45.00	45.50	57.00	73%	29%
POWESHIEK							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	159.00	169.00	169.00	180.00	180.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	39.00	48.50	47.50	47.00	47.00	73%	29%
RINGGOLD							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	137.00	137.00	158.00	150.00	137.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	36.00	36.50	42.00	39.50	39.00	73%	29%
SAC							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	159.00	177.00	190.00	190.00	215.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	49.00	52.00	65.50	52.50	52.00	71%	28%
SCOTT							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	179.00	189.00	189.00	182.00	215.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	41.00	43.50	42.50	44.00	59.50	76%	30%
SHELBY							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	146.00	166.00	175.00	180.00	201.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	46.00	25.00	64.50	59.50	55.00	71%	28%
SIOUX							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	177.00	184.00	182.00	178.00	197.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	44.00	63.50	57.00	44.50	49.00	72%	29%

Prepared by: Iowa Department of Revenue

September 19, 2013

Source: United State Department of Agriculture

National Agricultural Statistics Service and

*Iowa State University Extension

2014 Assessment Indicated Agricultural Land Use Adjustments							
	2007*	2008	2009	2010	2011	2014 5-Yr Average	2014 40% for Interim
STORY							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	159.00	177.00	175.00	185.00	221.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	36.00	42.50	42.00	36.50	40.50	78%	31%
TAMA							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	163.00	171.00	171.00	181.00	200.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	36.00	43.00	48.00	42.00	39.00	77%	31%
TAYLOR							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	143.00	145.00	159.00	164.00	161.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	40.00	42.00	44.00	40.00	45.50	73%	29%
UNION							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	152.00	132.00	159.00	159.00	176.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	34.00	38.50	44.00	40.00	47.50	74%	30%
VAN BUREN							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	115.00	119.00	133.00	123.00	154.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	29.00	33.50	39.50	39.00	33.50	73%	29%
WAPELLO							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	115.00	147.00	160.00	169.00	176.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	31.00	33.50	36.00	42.50	38.00	76%	31%
WARREN							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	147.00	156.00	187.00	180.00	184.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	34.00	36.50	50.00	55.00	47.00	74%	30%

Prepared by: Iowa Department of Revenue

September 19, 2013

Source: United State Department of Agriculture

National Agricultural Statistics Service and

*Iowa State University Extension

2014 Assessment Indicated Agricultural Land Use Adjustments							
	2007*	2008	2009	2010	2011	2014 5-Yr Average	2014 40% for Interim
WASHINGTON							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	162.00	180.00	182.00	180.00	192.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	31.00	33.50	47.00	42.00	47.00	78%	31%
WAYNE							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	125.00	130.00	141.00	135.00	146.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	35.00	33.50	27.50	36.00	30.50	76%	30%
WEBSTER							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	151.00	180.00	187.00	195.00	225.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	41.00	42.50	38.50	30.00	34.50	80%	32%
WINNEBAGO							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	140.00	170.00	167.00	173.00	195.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	33.00	39.50	57.00	35.00	44.00	75%	30%
WINNESHIEK							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	157.00	157.00	160.00	159.00	186.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	27.00	43.50	35.50	44.00	40.50	77%	31%
WOODBURY							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	140.00	165.00	164.00	174.00	197.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	49.00	54.50	55.50	45.50	59.50	69%	27%
WORTH							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	138.00	161.00	163.00	168.00	184.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	33.00	39.50	49.00	36.50	41.50	75%	30%
WRIGHT							
RENT, CASH, CROPLAND, NON-IRRIGATED - EXPENSE, MEASURED IN \$ / ACRE	156.00	180.00	188.00	199.00	214.00		
RENT, CASH, PASTURELAND - EXPENSE, MEASURED IN \$ / ACRE	41.00	39.50	50.00	36.50	32.00	79%	32%

Prepared by: Iowa Department of Revenue

September 19, 2013

Source: United State Department of Agriculture

National Agricultural Statistics Service and

*Iowa State University Extension