

Land Value Determinations

An assessor is responsible for developing a land value for every taxable parcel of property which is valued using the cost approach. Similarly, County Equalization Departments must also develop land values to appraise parcels included in equalization appraisal studies. In developing land values, you must consider the general forces (economic, social, environmental (or physical), and governmental (or legal) that affect the parcels' use, utility and ultimately its value as well.

Economic forces include, but are not limited to, considerations for examples including trends and changing in employment needs, unemployment, wage levels, and household incomes. Assessors study changes in employment, industrial expansions and contractions, the economic base of a community (if applicable), pricing levels, cost and availability of mortgage credit, occupancy and vacancy rates, stock of available vacant 34 and improved property and any new development anticipated and/or proposed, construction costs, pricing patterns, and rental rates.

Social forces include, but are not limited to, considerations for examples including population demographic trends and changes, education levels and needs for recreational facilities. Assessors study changes in age, rate of household formations, perceptions towards education, law and order, and lifestyle changes.

Environmental and or physical forces include, but are not limited to, considerations for examples including location, site size, depth, frontage and view along amenities (such as lakes, streams and other natural resources) as well as building size, floor plan, height, power and utilities, and other relevant characteristics. Assessors study climate conditions, topography and soil conditions, and primary transportation systems (including state highways, railways, airports, and navigable waterways).

Governmental and/or legal forces include, but are not limited to, considerations for zoning, building codes and known and/or potential tax law changes. Assessors study public service capacity and future needs, national, state and local fiscal policies, rent control laws, principle residence exemption statutes, and legislature that may affect the types and availability for loans, loan terms, and investment amounts.

Land values are determined using direct sales comparison approach and using vacant land sales and including land residual method. The analysis of sales by land tables are attached herewith.

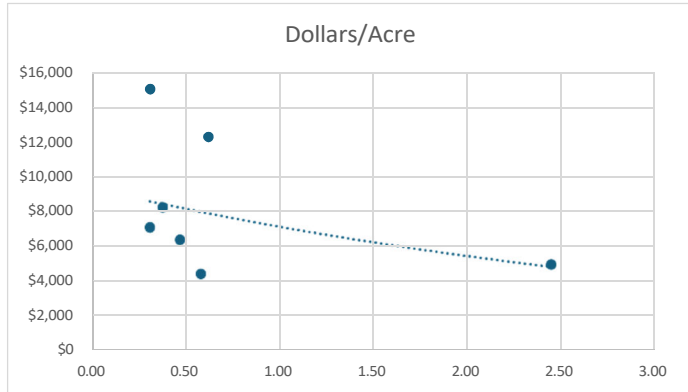
Residential Lakefront Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Dollars/FF
005-111-001-34	5454 SUNRISE	08/29/22	\$92,000	WD	\$92,000	\$44,900	48.80	\$89,850	\$92,000	\$89,850	147.8	\$623
005-509-006-00	5393 PEARL STREET	08/12/21	\$65,000	WD	\$65,000	\$28,900	44.46	\$57,760	\$65,000	\$57,760	100.0	\$650
005-525-007-50	4643 OAKWOOD DRIVE	06/09/21	\$35,000	WD	\$35,000	\$15,500	44.29	\$31,008	\$35,000	\$31,008	68.0	\$515
Totals:			\$192,000		\$192,000	\$89,300		\$178,618	\$192,000	\$178,618	315.8	
											Average	
											per FF=>	\$608

Residential Subdivisions Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Inst r.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	La nd Residual	Es t. Land Value	Net Acres	Total Acres	D ollars/Acre
005-725-133-00	5439 HOLLYGLEN DRIVE	12/16/21	\$4,500	WD	\$4,500	\$1,400	31.11	\$2,800	\$4,500	\$2,800	0.30	0.30	\$15,050
005-725-136-00	5421 HOLLYGLEN DRIVE	07/09/21	\$2,100	PTA	\$2,100	\$1,400	66.67	\$2,800	\$2,100	\$2,800	0.30	0.30	\$7,023
005-675-265-00	5126 VALLEYWOOD DRIVE	06/16/21	\$2,995	PTA	\$2,995	\$1,400	46.74	\$2,800	\$2,995	\$2,800	0.37	0.37	\$8,161
005-650-040-00	3107 PINERIDGE DRIVE	06/21/21	\$2,900	WD	\$2,900	\$1,400	48.28	\$2,800	\$2,900	\$2,800	0.46	0.46	\$6,318
005-700-055-00	5243 WOODRIDGE DRIVE	09/09/21	\$2,500	WD	\$2,500	\$1,400	56.00	\$2,800	\$2,500	\$2,800	0.57	0.57	\$4,386
005-300-038-00	9835 MIELKE WAY ROAD	10/21/21	\$7,500	WD	\$7,500	\$2,500	33.33	\$5,000	\$7,500	\$5,000	0.61	0.61	\$12,295
005-535-025-00	4920 OAKWOOD DRIVE	08/19/21	\$12,000	WD	\$12,000	\$13,800	115.00	\$27,450	\$12,000	\$27,450	2.44	0.61	\$4,922
Totals:			\$34,495		\$34,495	\$23,300		\$46,450	\$34,495	\$46,450	5.04	3.22	

Average per Net Acre=> 6,841.53

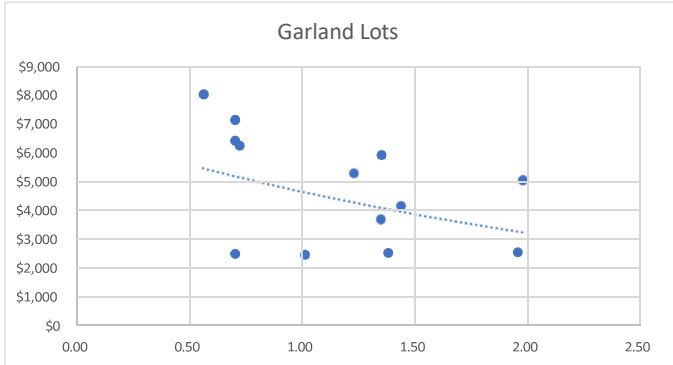


Acres	Value
1.00	\$6,200
1.50	\$8,130
2.00	\$10,060
2.50	\$12,000
3.00	\$13,500
4.00	\$14,000
5.00	\$14,500
7.00	\$16,500

Garland Lots Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Other Parcels in Sale
005-786-025-00		04/15/21	\$4,500	WD	\$4,500	\$1,700	37.78	\$3,416	\$4,500	\$3,416	0.56	0.56	\$8,036	\$0.18	
005-788-126-00	128 LONG DRIVE	10/20/22	\$1,750	WD	\$1,750	\$2,100	120.00	\$4,270	\$1,750	\$4,270	0.70	0.70	\$2,500	\$0.06	
005-788-056-00	562 FOUNTAINS DRIVE	06/14/22	\$4,500	WD	\$4,500	\$2,100	46.67	\$4,270	\$4,500	\$4,270	0.70	0.70	\$6,429	\$0.15	
005-788-008-00	524 FOUNTAINS DRIVE	07/11/22	\$5,000	WD	\$5,000	\$2,100	42.00	\$4,270	\$5,000	\$4,270	0.70	0.70	\$7,143	\$0.16	
005-785-011-00		05/02/22	\$4,500	WD	\$4,500	\$2,200	48.89	\$4,392	\$4,500	\$4,392	0.72	0.72	\$6,250	\$0.14	
005-787-023-00		03/08/22	\$2,500	WD	\$2,500	\$3,100	124.00	\$6,118	\$2,500	\$6,118	1.01	1.01	\$2,475	\$0.06	
005-780-009-00	111 LONGFIELD DRIVE	12/06/22	\$6,500	WD	\$6,500	\$5,600	86.15	\$11,114	\$6,500	\$11,114	1.23	1.23	\$5,285	\$0.12	
005-780-039-00		10/28/22	\$5,000	WD	\$5,000	\$5,700	114.00	\$11,330	\$5,000	\$11,330	1.35	1.35	\$3,704	\$0.09	
005-780-021-00	WOODRUFF DRIVE	11/16/21	\$8,000	WD	\$8,000	\$5,700	71.25	\$11,330	\$8,000	\$11,330	1.35	1.35	\$5,926	\$0.14	
005-788-020-00	113 WOLVERINE COURT	04/07/21	\$3,500	WD	\$3,500	\$14,400	411.43	\$28,784	\$3,500	\$28,784	1.38	0.69	\$2,536	\$0.06	005-788-060-00
005-780-022-00	605 WOODRUFF DRIVE	03/17/23	\$6,000	WD	\$6,000	\$5,700	95.00	\$11,492	\$6,000	\$11,492	1.44	1.44	\$4,167	\$0.10	
005-781-007-00		02/13/23	\$5,000	WD	\$5,000	\$2,300	46.00	\$4,600	\$5,000	\$4,600	1.96	1.96	\$2,558	\$0.06	
005-780-044-00		12/17/21	\$10,000	WD	\$10,000	\$15,400	154.00	\$30,637	\$10,000	\$30,637	1.98	0.86	\$5,051	\$0.12	005-780-045-00
Totals:			\$66,750		\$66,750	\$68,100		\$136,023	\$66,750	\$136,023	15.08	13.27			

Average
per Net Acre=> **4,427.86**



Acres	Value
1.00	\$6,000
1.50	\$7,800
2.00	\$8,000
2.50	\$8,500
3.00	\$9,000
4.00	\$10,000
5.00	\$11,000
7.00	\$12,000

Residential Acreage Analysis (includes adjacent townships)

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
005-104-013-46	ORVILLE	09/26/22	\$2,000	WD	\$2,000	\$2,600	130.00	\$5,100	\$2,000	\$5,100	0.34	0.34	\$5,882
005-040-007-00	2937 N RED OAK ROAD	12/12/22	\$6,000	WD	\$6,000	\$3,000	50.00	\$6,030	\$6,000	\$6,030	0.40	0.50	\$14,925
001-026-000-150-14		04/11/22	\$3,000	WD	\$3,000	\$0	0.00	\$2,940	\$3,000	\$2,940	0.49	0.49	\$6,122
Totals:			\$11,000		\$11,000	\$5,600		\$14,070	\$11,000	\$14,070	1.23	1.33	
Average													
per Net Acre=>												8,928.57	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
005-111-001-31		08/29/22	\$10,000	WD	\$10,000	\$8,400	84.00	\$16,720	\$10,000	\$16,720	1.86	1.86	\$5,376
005-111-001-32		08/29/22	\$10,000	WD	\$10,000	\$8,500	85.00	\$17,050	\$10,000	\$17,050	2.05	2.05	\$4,878
Totals:			\$20,000		\$20,000	\$16,900		\$33,770	\$20,000	\$33,770	3.91	3.91	
Average													
per Net Acre=>												5,115.09	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
001-025-000-280-03		03/04/23	\$12,000	WD	\$12,000	\$6,000	50.00	\$12,828	\$12,000	\$12,828	4.92	4.92	\$2,439
001-015-000-010-05		01/07/22	\$15,500	WD	\$15,500	\$6,000	38.71	\$12,957	\$15,500	\$12,957	4.98	4.98	\$3,112
001-015-000-010-09		06/25/21	\$15,500	WD	\$15,500	\$6,000	38.71	\$12,957	\$15,500	\$12,957	4.98	4.98	\$3,112
001-015-000-010-12		06/15/22	\$15,500	WD	\$15,500	\$6,000	38.71	\$12,957	\$15,500	\$12,957	4.98	4.98	\$3,112
001-023-000-120-01		03/25/22	\$24,000	WD	\$24,000	\$6,000	25.00	\$13,000	\$24,000	\$13,000	5.00	5.00	\$4,800
001-023-000-120-05		02/03/23	\$19,000	WD	\$19,000	\$6,000	31.58	\$13,000	\$19,000	\$13,000	5.00	5.00	\$3,800
001-024-000-430-01		09/24/21	\$13,750	WD	\$13,750	\$6,000	43.64	\$13,000	\$13,750	\$13,000	5.00	5.00	\$2,750
001-023-000-156-05	3780 WILSON WAY	08/26/22	\$23,500	WD	\$23,500	\$10,000	42.55	\$23,129	\$13,383	\$13,012	5.01	5.01	\$2,671
001-023-000-156-04		01/10/22	\$15,000	WD	\$15,000	\$6,000	40.00	\$13,024	\$15,000	\$13,024	5.02	5.02	\$2,988
001-023-000-156-04		02/01/23	\$18,000	WD	\$18,000	\$6,000	33.33	\$13,024	\$18,000	\$13,024	5.02	5.02	\$3,586
001-023-000-120-08	TIMBER LANE	05/13/22	\$19,000	WD	\$19,000	\$6,100	32.11	\$13,132	\$19,000	\$13,132	5.11	5.11	\$3,718
001-130-000-260-00	2801 GEE TR	07/14/22	\$18,000	WD	\$18,000	\$6,100	33.89	\$13,300	\$18,000	\$13,300	5.25	5.25	\$3,429
Totals:			\$208,750		\$208,750	\$76,200		\$166,308	\$198,633	\$156,191	60.27	60.27	
Average													
per Net Acre=>												3,295.72	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
005-030-010-20		04/05/21	\$15,000	WD	\$15,000	\$10,900	72.67	\$21,736	\$15,000	\$21,736	6.39	7.50	\$2,348
001-035-000-260-02	WOLF LAKE RD	12/06/22	\$15,000	WD	\$15,000	\$0	0.00	\$15,172	\$15,000	\$15,172	6.81	6.81	\$2,203
001-016-000-340-02	WINDING RD	06/11/21	\$14,500	WD	\$14,500	\$7,100	48.97	\$15,629	\$14,500	\$15,629	7.08	7.08	\$2,048
005-102-005-45	3923 SOUTH PARK ROAD	08/17/21	\$17,500	WD	\$17,500	\$12,800	73.14	\$25,544	\$17,500	\$25,544	8.41	7.06	\$2,082
Totals:			\$62,000		\$62,000	\$30,800		\$78,081	\$62,000	\$78,081	28.68	28.45	
Average													
per Net Acre=>												2,161.48	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
001-016-000-460-00	3765 AARONS RD	06/21/21	\$24,000	WD	\$24,000	\$9,600	40.00	\$21,735	\$24,000	\$21,735	9.21	9.21	\$2,606
001-015-000-010-01	CO RD 491	09/15/22	\$25,500	LC	\$25,500	\$10,400	40.78	\$23,857	\$25,500	\$23,857	9.95	9.95	\$2,563
001-015-000-010-08		07/29/22	\$29,500	WD	\$29,500	\$10,500	35.59	\$23,885	\$29,500	\$23,885	9.96	9.96	\$2,962
001-015-000-010-15		10/22/21	\$25,500	LC	\$25,500	\$10,500	41.18	\$23,885	\$25,500	\$23,885	9.96	9.96	\$2,560
001-015-000-010-16	4698 BRECKENRIDGE CT	06/30/21	\$29,500	LC	\$29,500	\$10,500	35.59	\$23,885	\$29,500	\$23,885	9.96	9.96	\$2,962
001-015-000-010-17		07/25/22	\$29,500	LC	\$29,500	\$10,500	35.59	\$23,885	\$29,500	\$23,885	9.96	9.96	\$2,962
001-015-000-010-18		08/05/22	\$29,500	LC	\$29,500	\$10,500	35.59	\$23,885	\$29,500	\$23,885	9.96	9.96	\$2,962
001-032-000-540-00		06/13/22	\$50,000	WD	\$50,000	\$10,500	21.00	\$24,000	\$50,000	\$24,000	10.00	10.00	\$5,000
001-125-000-100-00		08/17/22	\$38,000	WD	\$38,000	\$10,500	27.63	\$24,000	\$38,000	\$24,000	10.00	10.00	\$3,800
001-132-000-070-09		11/12/21	\$43,500	WD	\$43,500	\$10,500	24.14	\$35,650	\$31,850	\$24,000	10.00	10.00	\$3,185

005-114-001-40	3735 KAY ROAD	10/12/22	\$32,000	WD	\$32,000	\$14,500	45.31	\$29,019	\$32,000	\$29,019	10.02	10.00	\$3,195
005-124-011-40	4016 STICKFORT ROAD	11/24/21	\$47,500	WD	\$47,500	\$17,600	37.05	\$35,231	\$47,500	\$29,100	10.08	10.04	\$4,711
005-104-005-05		05/15/22	\$38,500	WD	\$38,500	\$14,600	37.92	\$29,119	\$38,500	\$29,119	10.10	10.10	\$3,812
001-020-000-010-04	AARONS RD	06/22/21	\$25,000	WD	\$25,000	\$10,500	42.00	\$24,264	\$25,000	\$24,264	10.11	10.11	\$2,473
001-007-000-400-35		05/27/22	\$35,000	WD	\$35,000	\$10,600	30.29	\$24,456	\$35,000	\$24,456	10.19	10.19	\$3,435
001-035-000-890-00	5324 WOLF LAKE RD	02/14/23	\$40,000	WD	\$40,000	\$10,600	26.50	\$24,504	\$40,000	\$24,504	10.21	10.21	\$3,918
001-014-000-240-00	4180 O'HARA RD	09/27/21	\$22,500	WD	\$22,500	\$10,600	47.11	\$50,974	\$22,500	\$24,528	10.22	10.22	\$2,202
001-035-000-880-00		03/03/23	\$40,000	WD	\$40,000	\$10,600	26.50	\$24,552	\$40,000	\$24,552	10.23	10.23	\$3,910
001-035-000-870-00		12/22/22	\$40,000	WD	\$40,000	\$10,600	26.50	\$24,600	\$40,000	\$24,600	10.25	10.25	\$3,902
001-014-000-230-00		10/25/22	\$30,000	WD	\$30,000	\$10,900	36.33	\$27,072	\$30,000	\$27,072	11.28	11.28	\$2,660
Totals:			\$675,000		\$675,000	\$225,100		\$542,458	\$663,350	\$498,231	201.65	201.59	

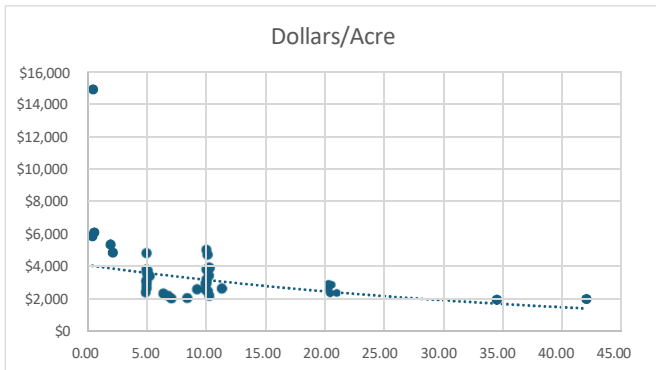
Average
per Net Acre=> 3,289.64

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Es t. Land Value	Net Acres	Total Acres	D ollars/Acre
001-015-000-010-03	CO RD 491	06/27/21	\$51,000	LC	\$51,000	\$21,000	41.18	\$41,814	\$51,000	\$41,814	19.92	9.96	\$2,560
001-002-000-170-02		02/20/23	\$48,000	WD	\$48,000	\$0	0.00	\$48,000	\$48,000	\$48,000	20.00	20.00	\$2,400
001-017-000-210-00		07/29/21	\$55,900	WD	\$55,900	\$21,000	37.57	\$42,012	\$55,900	\$42,012	20.02	10.01	\$2,792
001-129-000-130-00		03/23/23	\$41,000	WD	\$41,000	\$21,000	51.22	\$48,432	\$41,000	\$48,432	20.18	10.09	\$2,032
001-007-000-160-22	1925 ROLLING HILLS TRAIL	06/11/21	\$55,000	WD	\$55,000	\$21,100	38.36	\$42,198	\$55,000	\$42,198	20.33	10.16	\$2,705
001-014-000-260-00		09/15/22	\$43,000	WD	\$43,000	\$21,200	49.30	\$42,528	\$43,000	\$42,528	20.88	10.47	\$2,059
Totals:			\$293,900		\$293,900	\$105,300		\$264,984	\$293,900	\$264,984	121.33	70.69	

Average
per Net Acre=> 2,422.32

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
001-002-000-170-01		12/29/22	\$68,150	WD	\$68,150	\$0	0.00	\$55,072	\$68,150	\$55,072	34.42	34.42	\$1,980
001-021-000-290-00		01/18/22	\$85,000	WD	\$85,000	\$36,300	42.71	\$72,583	\$85,000	\$72,583	41.99	23.99	\$2,024
Totals:			\$153,150		\$153,150	\$36,300		\$127,655	\$153,150	\$127,655	76.41	58.41	

Average
per Net Acre=> 2,004.32



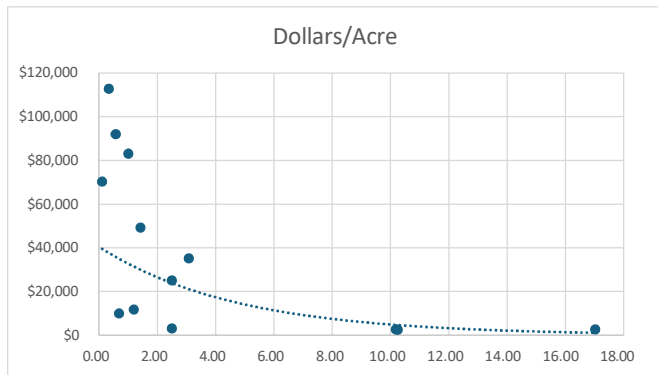
Acres	Value
1.00	\$8,900
1.50	\$9,550
2.00	\$10,200
2.50	\$11,166
3.00	\$12,132
4.00	\$14,064
5.00	\$16,000
7.00	\$22,756
10.00	\$32,890
15.00	\$40,665
20.00	\$48,440
25.00	\$56,330
30.00	\$64,220
40.00	\$80,000
50.00	\$100,000
100.00	\$148,000

Commercial Industrial Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
001-638-000-002-02	2947 KNEELAND ST	05/20/21	\$105,000	WD	\$105,000	\$0	0.00	\$109,394	\$7,726	\$12,120	0.11	0.11	\$70,236
001-633-000-004-00	3051 BAY ST	12/16/21	\$150,000	MLC	\$150,000	\$63,800	42.53	\$149,027	\$37,333	\$36,360	0.33	0.33	\$112,789
001-625-000-003-01	4156 SALLING AVE (CR 612)	09/16/20	\$70,000	WD	\$70,000	\$49,400	70.57	\$33,127	\$52,080	\$15,207	0.57	0.57	\$92,014
001-026-000-155-01	5239 CO RD 612	03/12/21	\$50,000	WD	\$50,000	\$25,300	50.60	\$88,636	\$6,814	\$45,450	0.69	0.69	\$9,890
001-023-000-340-00	3229 CO RD 491	01/06/23	\$120,000	WD	\$120,000	\$26,900	22.42	\$86,901	\$83,094	\$49,995	1.00	1.00	\$83,094
001-026-000-150-12	2781 S CO RD 489	02/23/22	\$230,000	WD	\$230,000	\$0	0.00	\$255,439	\$14,045	\$39,484	1.20	1.20	\$11,753
Totals:			\$725,000		\$725,000	\$165,400		\$722,524	\$201,092	\$198,616	3.89	3.89	
												Average	
												per Net Acre=>	51,681.32

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
001-015-000-140-00	4610 AIRPORT RD	11/10/22	\$120,000	WD	\$120,000	\$41,900	34.92	\$99,977	\$70,018	\$49,995	1.42	1.42	\$49,308
001-027-000-020-00	4865 SALLING AVE (CR 612)	09/23/21	\$70,000	WD	\$70,000	\$29,600	42.29	\$112,401	\$7,594	\$49,995	2.50	2.50	\$3,038
001-027-000-020-00	4865 SALLING AVE (CR 612)	09/16/22	\$125,000	LC	\$125,000	\$31,700	25.36	\$112,401	\$62,594	\$49,995	2.50	2.50	\$25,038
001-027-000-010-02	4965 SALLING AVE (CR 612)	06/07/21	\$275,000	WD	\$275,000	\$157,900	57.42	\$267,565	\$108,255	\$100,820	3.08	3.08	\$35,182
Totals:			\$590,000		\$590,000	\$261,100		\$592,344	\$248,461	\$250,805	9.50	9.50	
												Average	
												per Net Acre=>	26,162.05

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
001-022-000-005-03	4669 AIRPORT RD	11/25/20	\$27,500	WD	\$27,500	\$15,300	55.64	\$236,131	\$27,500	\$26,495	10.18	10.18	\$2,701
001-022-000-570-02	3420 COUNTY ROAD 491	05/29/20	\$26,000	LC	\$26,000	\$15,400	59.23	\$179,057	\$26,000	\$26,660	10.24	10.24	\$2,539
001-022-000-570-04		12/14/20	\$45,000	WD	\$45,000	\$19,700	43.78	\$43,424	\$45,000	\$43,424	17.02	10.22	\$2,644
Totals:			\$98,500		\$98,500	\$50,400		\$458,612	\$98,500	\$96,579	37.44	30.64	
												Average	
												per Net Acre=>	2,630.88



Acres	Value
1.00	\$51,700
1.50	\$52,050
2.00	\$52,400
2.50	\$52,600
3.00	\$52,800
4.00	\$53,200
5.00	\$40,000
7.00	\$35,000
10.00	\$26,300
15.00	\$39,000
20.00	\$44,000
25.00	\$50,000
30.00	\$54,000
40.00	\$64,000
50.00	\$75,000
100.00	\$120,000