INTERIM TAXATION COMMITTEE

AGRICULTURAL CAPITALIZATION RATE MAY 6, 2010

PRESENTED BY SARA MEIER, PROPERTY TAX SPECIALIST

Chairman Cook, members of the Interim Taxation Committee, for the record my name is Sara Meier, and I am a Property Tax Specialist for the Office of State Tax Commissioner.

My presentation today is to inform you on the results of the Agricultural Land Valuation calculation that is prescribed by North Dakota Century Code section 57-02-27.2.

There are four dominant factors that determine the agricultural valuations for each county. They are the eight year average annual production, the cost of production, the capitalization rate, and the number of taxable acres for cropland, non-cropland, and inundated land.

The eight year average is determine by considering the most recent 10 years of production available for summary. For the 2010 calculation, the years 1999 thru 2008 are used. The highest and lowest years of production are excluded and the remaining eight years a summarized and divided by eight.

The second factor is the cost of production. The cost of production for 2010 is 131.37% which is an increase of 4.477% over the 2009 cost of production of 125.74. This cost of production affects the end result of the calculation for agricultural land valuation just as the capitalization rate does. If the rate increases, the value decreases. If the rate decreases, the value increases. The eight year average production is divided by the cost of production.

The adjusted eight year average production is then divided by the eight year average acres. The result is the landowner share of gross returns per acre.

The landowner share is the divided by the third major factor which is the capitalization rate. The capitalization rate for 2010 is 7.70% which is a decrease from the 2009 capitalization rate of 8.00%. This decrease contributes about 3.89% to the increase in values.

The fourth major factor is the county acreage that are reported by the county for cropland, non-cropland, and inundated land. There were no major changes in the acreages reported between the 2009 and 2010 calculations. To calculate the average agricultural value for the entire county, multiply the cropland value per acre by the reports cropland acre and add the

product of the non-cropland value per acre multiplied by the reported non-cropland acres, and divide the sum of those products by the total taxable acres reported by the county. A shift in the classification of the acreages can cause an increase or a decrease in the value when compare to the previous year.

Of the four major factors that affect the agricultural value, the eight year average production is identified as the reason for the dramatic increases in agricultural land values for 2010. The increase in the cost of production and the decrease in the capitalization rate almost cancel each other.

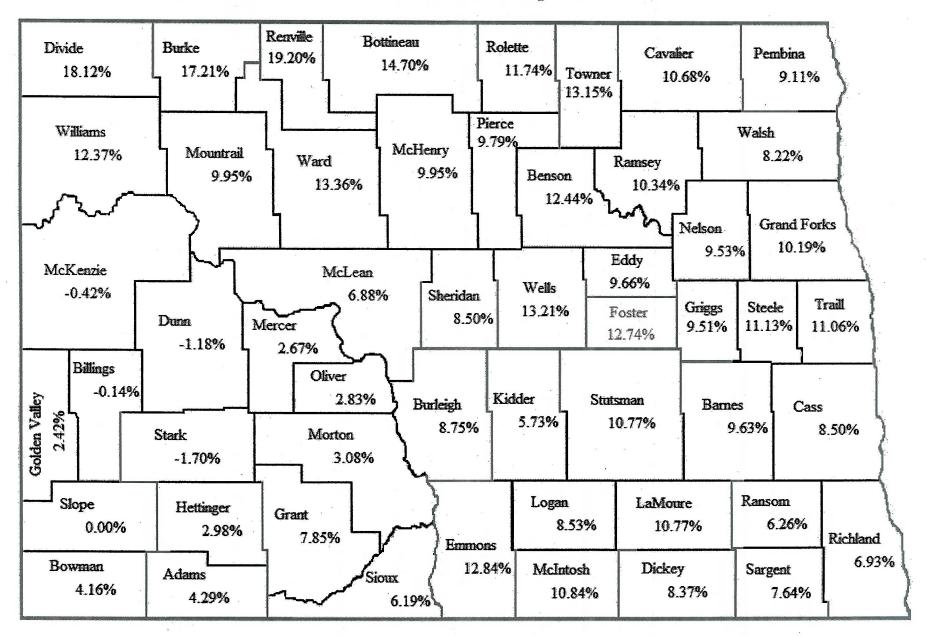
Thank you and I would welcome any questions.

Ward County noual number of acres: noual gross returns: 50% of return on irrigated cropland is included in NASS cropland gross returns; CRP returns are 50% of	Year 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 1999 2000 2001	Sugarbeets & Potatoes	2010 Assessments NASS Cropland 756,500 768,500 757,700 768,400 769,800 766,768 708,894 785,706 831,877 877,134	Govt Payments	CRP 58,387 58,387 58,387 58,387 41,827 41,827 41,015 42,219 35,088	Reported Cropland 814,887 826,887 816,087 826,787 828,187 808,595 750,721 826,721 826,721 874,096 912,222	Reported Non-cropland 255,065 255,065 255,065 255,065 255,065 255,065 255,065 255,065	Reported Total 1,089,952 1,081,952 1,071,152 1,081,852 1,083,252 1,063,660 1,005,786 1,081,786 1,129,181	
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nnual number of acres: nnual gross returns: 50% of return on irrigated cropland is included in NASS cropland gross returns;	1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 1999 2000 2001	Sugarbeets & Potatoes	NASS Cropland 756,500 768,500 757,700 768,400 769,800 766,768 708,894 785,706 831,877 877,134	Govt Payments	58,387 58,387 58,387 58,387 58,387 41,827 41,827 41,015 42,219	Cropland 814,887 826,887 816,087 826,787 828,187 808,595 750,721 826,721 874,096	Non-cropland 265,065 255,065 255,065 255,065 255,065 255,065 255,065 255,065 255,065	Total 1,089,952 1,081,952 1,071,152 1,081,852 1,083,252 1,063,660 1,005,786 1,081,786	
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nnual number of acres: nnual gross returns; 50% of return on irrigated cropland is included in NASS cropland gross returns;	1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 1999 2000 2001	Sugarbeets & Potatoes	NASS Cropland 756,500 768,500 757,700 768,400 769,800 766,768 708,894 785,706 831,877 877,134	Govt Payments	58,387 58,387 58,387 58,387 58,387 41,827 41,827 41,015 42,219	Cropland 814,887 826,887 816,087 826,787 828,187 808,595 750,721 826,721 874,096	Non-cropland 265,065 255,065 255,065 255,065 255,065 255,065 255,065 255,065 255,065	Total 1,089,952 1,081,952 1,071,152 1,081,852 1,083,252 1,063,660 1,005,786 1,081,786	
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50% of return on irrigated cropland is included in NASS cropland gross returns;	2000 2001 2002 2003 2004 2005 2006 2007 2008 1999 2000 2001	Ò	756,500 768,500 757,700 768,400 769,800 766,768 708,894 785,706 831,877 877,134	P.	58,387 58,387 58,387 58,387 58,387 41,827 41,827 41,015 42,219	814,887 826,887 816,087 826,787 828,187 808,595 750,721 826,721 874,096	255,065 255,065 255,065 255,065 255,065 255,065 255,065 255,065 255,065	1,069,952 1,081,952 1,071,152 1,081,862 1,083,252 1,063,660 1,005,786 1,081,786	
50% of return on irrigated cropland is included in NASS cropland gross returns;	2001 2002 2003 2004 2005 2006 2007 2008 1999 2000 2001	Ò	757,700 768,400 769,800 766,768 708,894 785,706 831,877 877,134	P	58,387 58,387 58,387 58,387 41,827 41,827 41,015 42,219	826,887 816,087 826,787 828,187 808,595 750,721 826,721 874,096	255,065 255,065 255,065 255,065 255,065 255,065 255,065 255,065	1,081,952 1,071,152 1,081,852 1,083,252 1,063,660 1,005,786 1,081,786	œ.
50% of return on irrigated cropland is included in NASS cropland gross returns;	2002 2003 2004 2005 2006 2007 2008 1999 2000 2001	Ò	768,400 769,800 766,768 708,894 785,706 831,877 877,134	34 . 	58,387 58,387 58,387 41,827 41,827 41,015 42,219	816,087 826,787 828,187 808,595 750,721 826,721 874,096	255,065 255,065 255,065 255,065 255,065 255,065 255,065	1,071,152 1,081,852 1,083,252 1,063,660 1,005,786 1,081,786	0 F
50% of return on irrigated cropland is included in NASS cropland gross returns;	2003 2004 2005 2006 2007 2008 1999 2000 2001	Ò	769,800 766,768 708,894 785,706 831,877 877,134		58,387 41,827 41,827 41,015 42,219	828,187 808,595 750,721 826,721 874,096	255,065 255,065 255,065 255,065 255,065 255,065	1,081,852 1,083,252 1,063,660 1,005,786 1,081,786	(*)
50% of return on irrigated cropland is included in NASS cropland gross returns;	2004 2005 2006 2007 2008 1999 2000 2001	Ò	766,768 708,894 785,706 831,877 877,134		41,827 41,827 41,015 42,219	808,595 750,721 826,721 874,096	255,065 255,065 255,065 255,065	1,063,660 1,005,786 1,081,786	(4)
50% of return on irrigated cropland is included in NASS cropland gross returns;	2005 2006 2007 2008 1999 2000 2001	Ò	708,894 785,706 831,877 877,134	A La	41,827 41,015 42,219	750,721 826,721 874,096	255,065 255,065 255,065	1,005,786 1,081,786	
50% of return on irrigated cropland is included in NASS cropland gross returns;	2006 2007 2008 1999 2000 2001	Ò	785,706 831,877 877,134	40 Ta	41,015 42,219	826,721 874,096	255,065 255,065	1,081,786	
50% of return on irrigated cropland is included in NASS cropland gross returns;	2007 2008 1999 2000 2001	Ò	831,877 877,134		42,219	874,096	255,065		
50% of return on irrigated cropland is included in NASS cropland gross returns;	1999 2000 2001	Ò	877,134					1 170 181	
50% of return on irrigated cropland is included in NASS cropland gross returns;	2000 2001	Ò			00,000				
50% of return on irrigated cropland is included in NASS cropland gross returns;	2000 2001	Ò	38,652,040			0,2,22	255,065	1,167,287	
cropland is included in NASS cropland gross returns;	2001			16,975,877	985,985	56,613,902	8,465,223	65,079,125	
NASS cropland gross returns;			57,571,699	36,897,197	743,471	95,212,367	9,684,029	104,896,396	
		0	57,886,733	35,505,028	609,344	94,001,105	9,281,630	103,282,735	
Civi lettitis ale 50% (i	2002	Q	76,821,383	18,068,812	636,542	95,526,737	8,632,389	104,159,126	
payments reported by FSA	2003	. 0	82,269,577	11,415,181	619,640	94,304,398	10,191,195	104,495,593	
paymone reported by PSA	2004	0	88,138,547	12,989,232	605,312	101,733,091	11,952,484	113,685,575	
							12,991,332	122,246,563	
		56						133,522,169	
								224,946,542	
Indowner share of returns					647,993		10,351,695	257,251,626	
		20.00%	30.00%	30.00%		30.00%	25.00%	29.60%	
nual landowner share	1999		×			47.004.000		. ~	
gross returns	2000							19,790,666	/
	2001			. 2	95				.) '
	2002								1
									10
							2.988 121		1.0
									1
						36,881,695			/
		77				64,528,923)
	2008					74,523,574	2,587,924	77,111,498	<i>)</i>
nese 8 years of data were used in the follo	lowina ca	lculatione:						_	
, word badd in the join	ownig ca	iculations:		5					
		2,			2003,2002	,2001,2000	2003,2002,2	001,2000	
ght-year annual average acres:	9					040 700			
ght-vear average annual landowner shor	o of aroa	a rotumu.					255,065	1,074,825	9
	e or gros	s returns:	¥			35,136,723	2,605,641	37,742,364 -	(3)
		131.3725				26,745,864	1,983,399	28,729,262 -	(3)
ght-year average landowner share of gro	ss return	s per acre:	10		· · · · · · · · · · · · · · · · · · ·	32.63	7.78	26.73 -	· 含
apitalized average annual value per acre	@	7.70%			Inundated 10.10	423.72	100.99		<u>.</u>
creage provided or reviewed by country							***************************************	_	9
Inundated acres		*				937,615	285,791	1,223,406 -	· (7)
nn g	ise 8 years of data were used in the following the season of data were used in the following the season of data were used in the following the season of data were described in the season of production index @ introduction index @	ross returns 2000 2001 2002 2003 2004 2005 2006 2007 2008 see 8 years of data were used in the following cant-year annual average acres: nt-year average annual landowner share of grossusted for cost of production index @ nt-year average landowner share of gross return integrated average annual value per acre @ eage provided or reviewed by county: Inundated acres	2008 0 2007 0 2008 0 downer share of returns 20.00% ross returns 1999 ross returns 2000 2001 2002 2003 2004 2005 2006 2007 2008 see 8 years of data were used in the following calculations: Int-year annual average acres: Int-year average annual landowner share of gross returns: Lusted for cost of production index @ 131.3725 Int-year average landowner share of gross returns per acre: Int-year average landowner share of gross returns per acre: Int-year average landowner share of gross returns per acre: Int-year average landowner share of gross returns per acre: Int-year average landowner share of gross returns per acre: Int-year average landowner share of gross returns per acre: Int-year average annual value per acre @ 7.70% Interpretation of the provided of reviewed by county: Inundated acres	2008 0 106,641,623 2007 0 206,273,509 2008 0 236,408,855 downer share of returns 20.00% 30.00% rual landowner share 1999 ross returns 2000 2001 2002 2003 2004 2005 2006 2007 2008 see 8 years of data were used in the following calculations: Int-year annual average acres: Int-year average annual landowner share of gross returns: Lusted for cost of production index @ 131.3725 Int-year average landowner share of gross returns per acre: Int-year average landowner share of gross returns per acre: Int-year average annual value per acre @ 7.70% Page provided or reviewed by county: Inundated acres	2005 0 87,109,458 21,541,097 2008 0 106,641,623 14,252,022 2007 0 206,273,509 6,791,406 2008 0 236,408,855 9,843,083 downer share of returns 20.00% 30.00% 30.00% mual landowner share 1999 ross returns 2000 2001 2002 2003 2004 2005 2006 2007 2008 see 8 years of data were used in the following calculations: Int-year annual average acres: Int-year average annual landowner share of gross returns: sisted for cost of production index @ 131.3725 Int-year average landowner share of gross returns per acre: sisted for cost of production index @ 7.70% landowner share of gross returns per acre: sistelized average annual value per acre @ 7.70% landowner share of gross returns: landowner share of gross returns per acre: sistelized average annual value per acre @ 7.70% landowner share of gross returns per acre: litalized average annual value per acre @ 7.70% landowner share of gross returns per acre: litalized average annual value per acre @ 7.70%	2005	2005 0 87,109,458 21,541,097 604,676 109,255,231 2006 0 106,641,623 14,252,022 613,601 121,507,246 609,449 213,674,364 609,449 213,674,364 609,449 213,674,364 609,449 213,674,364 609,449 213,674,364 609,449 213,674,364 609,449 213,674,364 609,449 213,674,364 609,449 213,674,364 609,449 213,674,364 609,449 213,674,364 609,449 213,674,364 609,449 213,674,364 609,449 213,674,364 609,449 2000 2000 2000 20001 28,626,872 29,103,600 2002 29,103,600 2002 29,103,600 2004 2003 2004 2004 2009 2006 2007 2006 2009 2008 2007 64,528,923 74,523,574 64,528,923 74,523,574 64,528,923 74,523,574 64,528,923	2005 0 87,109,458 21,541,097 604,676 109,255,231 12,991,332 2006 0 106,841,623 14,252,022 613,601 121,507,246 12,014,923 2008 0 206,273,509 6,791,406 609,449 213,674,384 12,721,778 12,000 236,408,855 9,843,083 647,993 248,899,931 10,351,695 downer share of returns 20.00% 30.00% 30.00% 30.00% 30.00% 25.00% and landowner share 1999 17,674,360 2,116,306 2000 2000 2000 2000 2000 2000 2000 2	2005 0 87,109,458 21,541,097 804,678 109,255,231 12,991,332 122,245,663 2007 0 206,273,509 6,791,406 809,449 213,674,964 11,272,178 24,946,542 2007 2008 0 236,408,655 9,843,083 647,993 246,899,931 10,351,695 257,251,626 downer share of returns 20.00% 30.00% 30.00% 30.00% 30.00% 30.00% 25.00% 29,60% and landowner share 1999 ross returns 2000 2002 2000 2000 2000 2000 2000 20

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	•		8					. ,				
							4	F 55				
	Stark County	Calculations for	2010 Assessments		ž							
	Annual number of acres:	Sugarbeets	NASS	Govt		Reported	Reported	Reported		X e		7.1
		Year & Potatoes	Cropland 450,900	Payments	CRP	Cropland	Non-cropland	Total				
	к .	2000	412,600		73,151 73,151	524,051 485,751	270,920 270,920	794,971 756,671				
	v.	2001 2002	425,600		73,151	498,751	270,920	769,671				
		2003	444,300 442,000	<i>4</i> 91	73,151 73,151	517,451 515,151	270,920 270,920	788,371 786,071				
		2004 2005	422,221	*	87,976	510,197	270,920	781,117			r.	
		2006	472,222 462,546		87,976 90,189	560,198 552,735	270,920	831,118				
	20	2007	455,639		88,519	544,158	270,920 270,920	823,655 815,078				*
2		2008	466,391		83,512	549,903	270,920	820,823				,
	Annual gross returns:	1999 0	24,805,529	8,371,726	1,073,209	34,250,464	8,311,620	42,562,084			× .	
	50% of return on irrigated cropland is included in	2000 0 2001 0	32,582,749 41,978,543	15,432,755	1,187,751	49,203,255	9,508,310	58,711,565			v v	
	NASS cropland gross returns;	2002 0	28,150,053	10,614,896 3,164,734	1,222,608 1,276,008	53,816,047 32,590,795	9,113,212 8,475,752	62,929,259 41,066,547				
8	CRP returns are 50% of payments reported by FSA	2003 0 2004 0	34,556,360	3,309,289	1,227,542	39,093,191	10,006,273	49,099,464				
	payments reported by Port	2004 0 2005 0	34,530,417 53,309,987	5,330,112 6,165,615	1,214,475 1,186,858	41,075,004	11,735,604	52,810,608				
	* * * * * * * * * * * * * * * * * * * *	2006 0	36,174,960	5,115,414	1,213,454	60,662,460 42,503,828	12,755,601 11,796,909	73,418,061 54,300,737				
		2007 0 2008 0	85,945,157 22,313,603	2,601,597 4,960,649	1,226,276 1,252,436	89,773,029	11,067,642	100,840,671				
	Landowner share of returns		30	0 20.5	1,252,430	28,526,688	10,163,862	38,690,550				
		20.00%	30.00%	30.00%	5	30.00%	25.00%	29.08%				
	Annual landowner share of gross returns	1999	•		*	11,026,385	2,077,905	13,104,290				
	or group rotains	2000 2001	A			15,592,402	2,377,078	17,969,480				
	g 8 ³	2002		· · · · · · · · · · · · · · · · · · ·		17,000,640 10,670,444	2,278,303 2,118,938	19,278,943 12,789,382	9 18 9			
		2003 2004	μ Ξ			12,587,237	2,501,568	15,088,805	`			
9		2005				13,172,633 19,029,538	2,933,901 3,188,900	16,106,534 22,218,438)			
		2006 2007		e.		13,600,566	2,949,227	16,549,793				21
	•	2008	*			27,790,302 9,434,711	2,766,911 2,540,966	30,557,212 11,975,677				
	These 8 years of data were used in the fo	following calculations:								9	7	
	, , , , , , , , , , , , , , , , , , , ,	chowing calculations.	*		2008,2005,	2004,2003, 1,2000,1999	2008,2007,200					
	Eight-year annual average acres:	= <u>;</u>										,
	The second secon					520,536	270,920	791,456 -			e e	
	Eight-year average annual landowner sh	nare of gross returns:	(k)	J		14,084,981	2,558,361	16,643,342 - (2)			. 18	
	Adjusted for cost of production index @	131.3725	= *	•		10,721,403	1,947,409	12,668,813 - (3)				
	Eight-year average landowner share of g	gross returns per acre:				20.60	7.19	16.01 - (5)	`			
w.	Capitalized average annual value per aci	re @ 7.70%			nundated 9.34	267.49	93.35	T				
	Acreage provided or reviewed by county				2 1	8		- 6	(•		
	Inundated acres	1			*	514,854	304,658	819,512 —	,	(*)		*
	Capitalized average value based on acre	eage provided or reviewed b	y county:	* ***		* 7		202.75 _ 8	1			
							187	202.75 -			91	

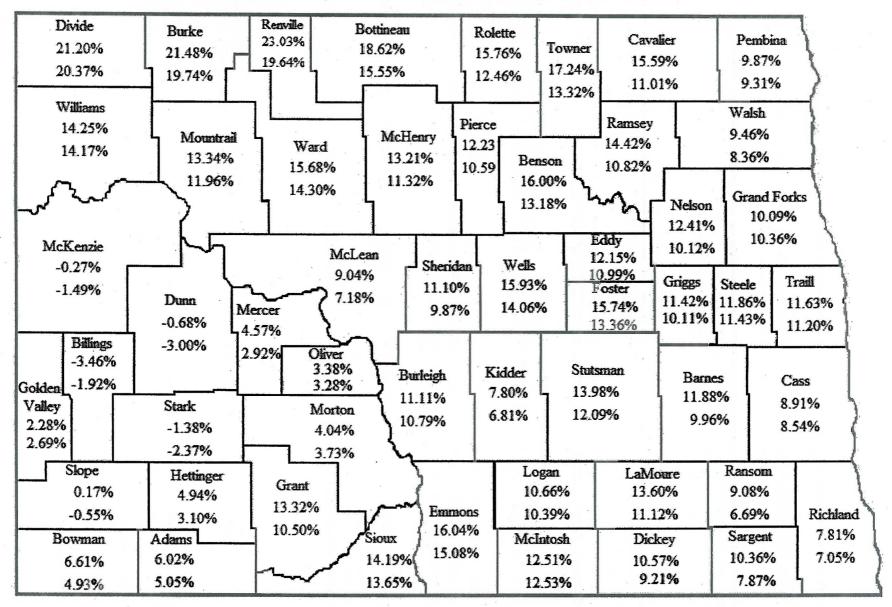
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Percentage of All Agricultural Land Valuation Change from 2009 to 2010



County Value Val			2010		ŕ	2009	· ·	2009 to	2010 % Cha	inges
Adams		Crop	Noncrop	AllAg	Crop	Noncrop	AllAg	Crop	Noncrop	AllAg
Bames	County	Value	Value	Value	Value	Value	Value	Value	Value	Value
Bames	Adams	222.95	92.93	173.63	212.24	91.34	166.48	5.05%	1.74%	4.29%
Benson							2012			13.11.11.21.11.11.11.11.11.11.11.11.11.11.
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Nelson 387.96 111.98 339.97 352.31 110.07 310.4 10.12% 1.74% 9.53% Oliver 316.11 93.14 186.19 306.06 91.55 181.06 3.28% 1.74% 2.83% Pembina 783.15 134.15 699.6 716.47 131.85 641.21 9.31% 1.74% 9.11% Pierce 340.67 109.9 291.31 308.06 108.02 265.33 10.59% 1.74% 9.79% Ramsey 400.58 115.14 348.17 361.47 113.17 315.54 10.82% 1.74% 10.34% Ransom 569.34 126.85 436.68 533.62 124.68 410.96 6.69% 1.74% 6.26% Renville 422.98 110.22 398.88 353.53 108.34 334.64 19.64% 1.74% 19.20% Richland 751.95 130.33 664.13 702.41 128.1 621.1 7.05% 1.74% 6.93%		324.53	100.99	231.22	289.86	99.27	210.3	11.96%	1.73%	9.95%
Pembina 783.15 134,15 699.6 716.47 131.85 641.21 9.31% 1.74% 9.11% Pierce 340.67 109.9 291.31 308.06 108.02 265.33 10.59% 1.74% 9.79% Ramsey 400.58 115.14 348.17 361.47 113.17 315.54 10.82% 1.74% 10.34% Ransom 569.34 126.85 436.68 533.62 124.68 410.96 6.69% 1.74% 6.26% Renville 422.98 110.22 398.88 353.53 108.34 334.64 19.64% 1.74% 19.20% Richland 751.95 130.33 664.13 702.41 128.1 621.1 7.05% 1.74% 6.93% Rolette 360.98 111.8 318.11 320.99 109.89 284.7 12.46% 1.74% 11.74% Sargent 585.94 130.08 519.96 543.17 127.85 483.05 7.87% 1.74% 7.64% <th></th> <th>387.96</th> <th>111.98</th> <th>339.97</th> <th>352.31</th> <th>110.07</th> <th>310.4</th> <th>10.12%</th> <th>1.74%</th> <th>9.53%</th>		387.96	111.98	339.97	352.31	110.07	310.4	10.12%	1.74%	9.53%
Pierce 340.67 109.9 291.31 308.06 108.02 265.33 10.59% 1.74% 9.79% Ramsey 400.58 115.14 348.17 361.47 113.17 315.54 10.82% 1.74% 10.34% Ransom 569.34 126.85 436.68 533.62 124.68 410.96 6.69% 1.74% 6.26% Renville 422.98 110.22 398.88 353.53 108.34 334.64 19.64% 1.74% 19.20% Richland 751.95 130.33 664.13 702.41 128.1 621.1 7.05% 1.74% 6.93% Rolette 360.98 111.8 318.11 320.99 109.89 284.7 12.46% 1.74% 11.74% Sargent 585.94 130.08 519.96 543.17 127.85 483.05 7.87% 1.74% 7.64% Sheridan 329.52 101.08 240.56 299.91 99.36 221.72 9.87% 1.73% 8.50% <th>Oliver</th> <th>316.11</th> <th>93.14</th> <th>186.19</th> <th>306.06</th> <th>91.55</th> <th>181.06</th> <th>3.28%</th> <th>1.74%</th> <th>2.83%</th>	Oliver	316.11	93.14	186.19	306.06	91.55	181.06	3.28%	1.74%	2.83%
Pierce 340.67 109.9 291.31 308.06 108.02 265.33 10.59% 1.74% 9.79% Ramsey 400.58 115.14 348.17 361.47 113.17 315.54 10.82% 1.74% 9.79% Ransom 569.34 126.85 436.68 533.62 124.68 410.96 6.69% 1.74% 6.26% Renville 422.98 110.22 398.88 353.53 108.34 334.64 19.64% 1.74% 19.20% Richland 751.95 130.33 664.13 702.41 128.1 621.1 7.05% 1.74% 6.93% Rolette 360.98 111.8 318.11 320.99 109.89 284.7 12.46% 1.74% 11.74% 6.93% Sargent 585.94 130.08 519.96 543.17 127.85 483.05 7.87% 1.74% 7.64% Sheridan 329.52 101.08 240.56 299.91 99.36 221.72 9.87% 1.73% <th>Pembina</th> <th>783.15</th> <th>134.15</th> <th>699.6</th> <th>716.47</th> <th>131.85</th> <th>641.21</th> <th>9.31%</th> <th>1.74%</th> <th></th>	Pembina	783.15	134.15	699.6	716.47	131.85	641.21	9.31%	1.74%	
Ransom 569,34 126,85 436,68 533,62 124,68 410.96 6.69% 1.74% 6.26% Renville 422,98 110,22 398.88 353,53 108,34 334,64 19,64% 1.74% 19,20% Richland 751,95 130,33 664,13 702,41 128,1 621,1 7.05% 1.74% 6.93% Rolette 360,98 111,8 318,11 320,99 109.89 284,7 12,46% 1.74% 11,74% Sargent 585,94 130,08 519,96 543,17 127.85 483,05 7.87% 1.74% 7.64% Sheridan 329,52 101,08 240,56 299,91 99.36 221,72 9.87% 1.73% 8.50% Sioux 236,57 92,94 122,75 208,16 91,35 115,59 13,65% 1.74% 6.19% Slope 279,99 84,69 179,61 281,53 83,24 179,61 -0,55% 1.74% 0.00%		340.67	109.9	291.31	308.06	108.02	265.33	10.59%	1.74%	
Renville 422.98 110.22 398.88 353.53 108.34 334.64 19.64% 1.74% 19.20% Richland 751.95 130.33 664.13 702.41 128.1 621.1 7.05% 1.74% 6.93% Rolette 360.98 111.8 318.11 320.99 109.89 284.7 12.46% 1.74% 11.74% Sargent 585.94 130.08 519.96 543.17 127.85 483.05 7.87% 1.74% 7.64% Sheridan 329.52 101.08 240.56 299.91 99.36 221.72 9.87% 1.73% 8.50% Sioux 236.57 92.94 122.75 208.16 91.35 115.59 13.65% 1.74% 6.19% Slope 279.99 84.69 179.61 281.53 83.24 179.61 -0.55% 1.74% 0.00% Stark 267.49 93.35 202.75 273.99 91.76 206.26 -2.37% 1.73% -1.70%	Ramsey	400.58	115.14	348.17	361.47	113.17	315.54		1.74%	MODERN TO PROPERTY STREET, NO. 100 P. STREET, NO. 1
Richland 751.95 130.33 664.13 702.41 128.1 621.1 7.05% 1.74% 6.93% Rolette 360.98 111.8 318.11 320.99 109.89 284.7 12.46% 1.74% 11.74% Sargent 585.94 130.08 519.96 543.17 127.85 483.05 7.87% 1.74% 7.64% Sheridan 329.52 101.08 240.56 299.91 99.36 221.72 9.87% 1.73% 8.50% Sioux 236.57 92.94 122.75 208.16 91.35 115.59 13.65% 1.74% 6.19% Slope 279.99 84.69 179.61 281.53 83.24 179.61 -0.55% 1.74% 6.19% Stark 267.49 93.35 202.75 273.99 91.76 206.26 -2.37% 1.73% -1.70% Steele 610.43 114.41 541.99 547.8 112.45 487.73 11.43% 1.74% 11.13% <th>Ransom</th> <th>569.34</th> <th>126.85</th> <th>436.68</th> <th>533.62</th> <th>124.68</th> <th>410.96</th> <th>6.69%</th> <th>1.74%</th> <th>NOT THE RESIDENCE OF THE PARTY OF THE PARTY</th>	Ransom	569.34	126.85	436.68	533.62	124.68	410.96	6.69%	1.74%	NOT THE RESIDENCE OF THE PARTY
Rolette 360.98 111.8 318.11 320.99 109.89 284.7 12.46% 1.74% 11.74% Sargent 585.94 130.08 519.96 543.17 127.85 483.05 7.87% 1.74% 7.64% Sheridan 329.52 101.08 240.56 299.91 99.36 221.72 9.87% 1.73% 8.50% Sioux 236.57 92.94 122.75 208.16 91.35 115.59 13.65% 1.74% 6.19% Slope 279.99 84.69 179.61 281.53 83.24 179.61 -0.55% 1.74% 0.00% Stark 267.49 93.35 202.75 273.99 91.76 206.26 -2.37% 1.73% -1.70% Steele 610.43 114.41 541.99 547.8 112.45 487.73 11.43% 1.74% 11.13% Stutsman 445.93 127.23 345.25 397.84 125.05 311.67 12.09% 1.74% 10.77%	Renville	422.98	110.22	398.88	353.53		22/05		1.74%	
Sargent 585.94 130.08 519.96 543.17 127.85 483.05 7.87% 1.74% 7.64% Sheridan 329.52 101.08 240.56 299.91 99.36 221.72 9.87% 1.73% 8.50% Sioux 236.57 92.94 122.75 208.16 91.35 115.59 13.65% 1.74% 6.19% Slope 279.99 84.69 179.61 281.53 83.24 179.61 -0.55% 1.74% 0.00% Stark 267.49 93.35 202.75 273.99 91.76 206.26 -2.37% 1.73% -1.70% Steele 610.43 114.41 541.99 547.8 112.45 487.73 11.43% 1.74% 11.13% Stutsman 445.93 127.23 345.25 397.84 125.05 311.67 12.09% 1.74% 10.77% Towner 414.69 114.82 401.32 365.96 112.86 354.68 13.32% 1.74% 13.15%	Richland	751.95	130.33	664.13			5805			
Sheridan 329.52 101.08 240.56 299.91 99.36 221.72 9.87% 1.73% 8.50% Sioux 236.57 92.94 122.75 208.16 91.35 115.59 13.65% 1.74% 6.19% Slope 279.99 84.69 179.61 281.53 83.24 179.61 -0.55% 1.74% 0.00% Stark 267.49 93.35 202.75 273.99 91.76 206.26 -2.37% 1.73% -1.70% Steele 610.43 114.41 541.99 547.8 112.45 487.73 11.43% 1.74% 11.13% Stutsman 445.93 127.23 345.25 397.84 125.05 311.67 12.09% 1.74% 10.77% Towner 414.69 114.82 401.32 365.96 112.86 354.68 13.32% 1.74% 13.15% Traill 744.87 130.08 697.65 669.82 127.85 628.19 11.20% 1.74% 11.06%	Rolette	360.98	111.8	318.11	320.99		4000			
Sioux 236.57 92.94 122.75 208.16 91.35 115.59 13.65% 1.74% 6.19% Slope 279.99 84.69 179.61 281.53 83.24 179.61 -0.55% 1.74% 0.00% Stark 267.49 93.35 202.75 273.99 91.76 206.26 -2.37% 1.73% -1.70% Steele 610.43 114.41 541.99 547.8 112.45 487.73 11.43% 1.74% 11.13% Stutsman 445.93 127.23 345.25 397.84 125.05 311.67 12.09% 1.74% 10.77% Towner 414.69 114.82 401.32 365.96 112.86 354.68 13.32% 1.74% 13.15% Traill 744.87 130.08 697.65 669.82 127.85 628.19 11.20% 1.74% 11.06% Ward 423.72 100.99 348.33 370.7 99.26 307.29 14.30% 1.74% 13.36% Wells 449.77 110.91 389.81 394.32 109.01	Sargent	585.94	130.08	519.96	543.17		\$0000			
Slope 279.99 84.69 179.61 281.53 83.24 179.61 -0.55% 1.74% 0.00% Stark 267.49 93.35 202.75 273.99 91.76 206.26 -2.37% 1.73% -1.70% Steele 610.43 114.41 541.99 547.8 112.45 487.73 11.43% 1.74% 11.13% Stutsman 445.93 127.23 345.25 397.84 125.05 311.67 12.09% 1.74% 10.77% Towner 414.69 114.82 401.32 365.96 112.86 354.68 13.32% 1.74% 13.15% Traill 744.87 130.08 697.65 669.82 127.85 628.19 11.20% 1.74% 11.06% Walsh 669.67 120.04 611.43 617.99 117.99 565.01 8.36% 1.74% 8.22% Ward 423.72 100.99 348.33 370.7 99.26 307.29 14.30% 1.74% 13.36%	Sheridan	329.52	101.08	240.56	299.91		1000			STATE OF THE PARTY
Stark 267.49 93.35 202.75 273.99 91.76 206.26 -2.37% 1.73% -1.70% Steele 610.43 114.41 541.99 547.8 112.45 487.73 11.43% 1.74% 11.13% Stutsman 445.93 127.23 345.25 397.84 125.05 311.67 12.09% 1.74% 10.77% Towner 414.69 114.82 401.32 365.96 112.86 354.68 13.32% 1.74% 13.15% Traill 744.87 130.08 697.65 669.82 127.85 628.19 11.20% 1.74% 11.06% Walsh 669.67 120.04 611.43 617.99 117.99 565.01 8.36% 1.74% 8.22% Ward 423.72 100.99 348.33 370.7 99.26 307.29 14.30% 1.74% 13.36% Wells 449.77 110.91 389.81 394.32 109.01 344.33 14.06% 1.74% 13.21%	Sioux	236.57	92.94				1000			TOTAL PROPERTY OF THE PARTY OF
Steele 610.43 114.41 541.99 547.8 112.45 487.73 11.43% 1.74% 11.13% Stutsman 445.93 127.23 345.25 397.84 125.05 311.67 12.09% 1.74% 10.77% Towner 414.69 114.82 401.32 365.96 112.86 354.68 13.32% 1.74% 13.15% Traill 744.87 130.08 697.65 669.82 127.85 628.19 11.20% 1.74% 11.06% Walsh 669.67 120.04 611.43 617.99 117.99 565.01 8.36% 1.74% 8.22% Ward 423.72 100.99 348.33 370.7 99.26 307.29 14.30% 1.74% 13.36% Wells 449.77 110.91 389.81 394.32 109.01 344.33 14.06% 1.74% 13.21%	Slope						9000			
Stutsman 445.93 127.23 345.25 397.84 125.05 311.67 12.09% 1.74% 10.77% Towner 414.69 114.82 401.32 365.96 112.86 354.68 13.32% 1.74% 13.15% Traill 744.87 130.08 697.65 669.82 127.85 628.19 11.20% 1.74% 11.06% Walsh 669.67 120.04 611.43 617.99 117.99 565.01 8.36% 1.74% 8.22% Ward 423.72 100.99 348.33 370.7 99.26 307.29 14.30% 1.74% 13.36% Wells 449.77 110.91 389.81 394.32 109.01 344.33 14.06% 1.74% 13.21%										5101694937/5212/381402360944
Towner 414.69 114.82 401.32 365.96 112.86 354.68 13.32% 1.74% 13.15% Traill 744.87 130.08 697.65 669.82 127.85 628.19 11.20% 1.74% 11.06% Walsh 669.67 120.04 611.43 617.99 117.99 565.01 8.36% 1.74% 8.22% Ward 423.72 100.99 348.33 370.7 99.26 307.29 14.30% 1.74% 13.36% Wells 449.77 110.91 389.81 394.32 109.01 344.33 14.06% 1.74% 13.21%	Steele						200			AND RESIDENCE AND ADDRESS OF THE SECOND SECO
Traill 744.87 130.08 697.65 669.82 127.85 628.19 11.20% 1.74% 11.06% Walsh 669.67 120.04 611.43 617.99 117.99 565.01 8.36% 1.74% 8.22% Ward 423.72 100.99 348.33 370.7 99.26 307.29 14.30% 1.74% 13.36% Wells 449.77 110.91 389.81 394.32 109.01 344.33 14.06% 1.74% 13.21%				CARCINES CONSISTES & ACCOMMISSION FOR			1 2000			LEGISTAL CATES OF COUNTRY CONTROL OF CONTROL
Walsh 669.67 120.04 611.43 617.99 117.99 565.01 8.36% 1.74% 8.22% Ward 423.72 100.99 348.33 370.7 99.26 307.29 14.30% 1.74% 13.36% Wells 449.77 110.91 389.81 394.32 109.01 344.33 14.06% 1.74% 13.21%							1907			
Ward 423.72 100.99 348.33 370.7 99.26 307.29 14.30% 1.74% 13.36% Wells 449.77 110.91 389.81 394.32 109.01 344.33 14.06% 1.74% 13.21%							9900			
Wells 449.77 110.91 389.81 394.32 109.01 344.33 14.06% 1.74% 13.21%							2000			
	Ward						200			CONCORDERATE DESCRIPTION
Williams 288.63 101.27 217.23 252.8 99.54 193.31 14.17% 1.74% 12.37%				REMINISTER STATES			200			
	Williams	288.63	101.27	217.23	252.8	99.54	193.31	14.17%	1.74%	12.37%

Percent Changes in Cropland Production and Values for 2009 to 2010



The state of the s	2010 8-yr ave production			production	2009 to 2010 % Changes		
Count Name	crop	non-crop	crop	non-crop	crop	non-crop	
Adams	8514016	2236793	8030492	2186186	6.02%	2.31%	
Barnes	42467215	884123	37957041	864120	11.88%	2.31%	
Benson	22289261	1352798	19214907	1322191	16.00%	2.31%	
Billings	2799559	1922012	2899857	1878526	-3.46%	2.31%	
Bottineau	29655395	676280	24999793	660979	18.62%	2.31%	
Bowman	8333952	2739608	7817293	2677624	6.61%	2.31%	
Burke	14087201	1505254	11596391	1471197	21.48%	2.31%	
Burleigh	14350177	4234658	12914972	4138849	11.11%	2.31%	
Cass	68080684	387728	62512924	378956	8.91%	2.31%	
Cavalier	36825837	584399	31857959	571177	15.59%	2.31%	
Dickey	26515532	1576337	23980166	1540673	10.57%	2.31%	
Divide	16098882	1819943	13282968	1778767	21.20%	2.31%	
Dunn	10628338	6886771	10701006	6730959	-0.68%	2.31%	
Eddy	9957884	782599	8879159	764893	12.15%	2.31%	
Emmons	19372280	3218656	16694881	3145834	16.04%	2.31%	
Foster	15501993	559400	13393646	546744	15.74%	2.31%	
Golden Valley	4921416	2316252	4811789	2263847	2.28%	2.31%	
Grand Forks	46025935	768995	41805708	751596	10.09%	2.31%	
Grant	10722293	5191990	9462091	5074522	13,32%	2.31%	
Griggs	16004690	533042 ·	14364228	520982	11.42%	2.31%	
Hettinger	17709812	958693	16875939	937002	4.94%	2.31%	
Kidder	13031366	3734029	12088421	3649547	7.80%	2.31%	
Lamoure	33972109	456593	29904492	446262	13.60%	2.32%	
Logan	11505774	2464286	10397805	2408532	10.66%	2.31%	
McHenry	21738574	4180495	19201897	4085912	13.21%	2.31%	
McIntosh	13020714	1709449	11573241	1670773	12.51%	2.31%	
McKenzie	12506527	6044482	12540467	5907727	-0.27%	2.31%	
McLean	29644432	3232526	27186466	3159391	9.04%	2.31%	
Mercer	7160766	2832718	6848072	2768628	4.57%	2.31%	
Morton	15153767	5537060	14565449	5411784	4.04%	2.31%	
Mountrail	20269669	5415529	17884116	5293003	13.34%	2.31%	
Nelson	18602154	847306	16548656	828135	12.41%	2.31%	
Oliver	5783839	1988894	5594584	1943895	3.38%	2.31%	
Pembina	47379428	318345	43122724	311143	9.87%	2.31% 2.31%	
Pierce	15112461	1425242	13465829	1392996	12.23% 14.42%	2.31%	
Ramsey	23603645	467060	20628745	456493	9.08%	2.31%	
Ransom	22704799	571644	20815104	558711 506189	23.03%	2.31%	
Renville	19558781	517907	15897387 55508583	1432886	7.81%	2.31%	
Richland Rolette	59842455 11700509	1466056 835742	10107258	816833	15.76%	2.31%	
	25165910	1040830	22802478	1017281	10.36%	2.31%	
Sargent Sheridan	11446829	2246529	10302781	2195702	11.10%	2.31%	
Sioux	3475992	4737089	3043969	4629913	14.19%	2.31%	
Slope	7323057	2418456	7310363	2363739	0.17%	2.31%	
Stark	14084981	2558361	14281968	2500479	-1.38%	2.31%	
Steele	23338335	335844	20864664	328246	11.86%	2.31%	
	44587041	4096487	39117763	4003805	13.98%	2.31%	
Stutsman Towner	20871153	249728	17802043	244078	17.24%	2.31%	
Traill	37651809	398697	33729217	389677	11.63%	2.31%	
Walsh	47101510	371573	43030271	363166	9.46%	2.31%	
Ward	35136723	2605641	30373391	2546689	15.68%	2.31%	
Wells	29065447	785320	25071207	767552	15.93%	2.31%	
Williams	22250581	4036287	19475379	3944967	14.25%	2.31%	
vviiidilis	ZZZ3U381	4030287	17413317	J24470/	17.23/0	2.3170	