

Approved: _____

Phill Kline
Date

MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson Phill Kline at 9:00 a.m. on January 27, 1995 in Room 519-S of the Capitol.

All members were present except: Rep. Empson - excused
Rep. Lawrence - excused
Rep. Powell - excused

Committee staff present: Chris Courtwright, Legislative Research Department
Tom Severn, Legislative Research Department
Don Hayward, Revisor of Statutes
Ann McMorris, Committee Secretary

Conferees appearing before the committee:

Others attending: See attached list

Chair called for committee bill introductions.

Moved by Wilson, seconded by Larkin, request introduction of a bill to grant 3% income tax credit for investment in Kansas film projects. (This is basically the same provision that was in HB 2749, passed last year in the house by a vote of 105-17.) Motion carried.

Moved by Mays, seconded by Edmonds, introduce a bill which deals with tax credit taken advantage of by a business that was disqualified by the Department of Revenue. Motion carried.

Chair called on Division of Property Valuation to continue their presentation on Land Use Value case. Those speaking to the committee were Ron Swisher, Bureau Chief, and Susan Duffy, acting director, Department of Revenue. (Attachments 1 thru 6)

Adjournment.

The next meeting is scheduled for January 30, 1995.

STATE OF KANSAS



John LaFaver, Secretary of Revenue
Robert B. Docking State Office Building
915 S.W. Harrison St.
Topeka, Kansas 66612-1585

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Department of Revenue
Division of Property Valuation

January 26, 1995

Hon. Mr. Phil Kline, Chairman
House Committee on Taxation
7505 West 93rd
Overland Park, Kansas 66212

RE: County Compliance - 1994 Determination

Dear Representative Kline,

On September 15, 1994, the Director of Property Valuation notified the Governor of the results of the review for substantial compliance. In that report, the Director found seventy-four counties in compliance and twenty-six counties not in substantial compliance for 1994. Five counties were not reviewed for substantial compliance because they were under orders to reappraise. Subsequent to the Director's September 15, 1994, report, the Director heard and considered eight appeals from counties that were found not in substantial compliance: Bourbon, Decatur, Marion, Sheridan, Graham, Cherokee, Elk and Brown. As a result of these eight appeals, the Director found the first five of the aforementioned counties to be in substantial compliance.

For your convenience, enclosed is the updated list of the seventy-nine counties now considered to be in substantial compliance, and the twenty-one counties considered not to be in substantial compliance for 1994. I have also enclosed the Director's September 15, 1994 report.

Please do not hesitate to contact me if I can be of further service.

Sincerely,

A handwritten signature in cursive script that reads "Ronald M. Swisher".

Ron Swisher
Bureau Chief

RS:LJ
Enc.

House Taxation
1-27-95
Attachment 1-1

Updated List of Counties in Substantial Compliance for 1994:

Anderson	Mitchell
Bourbon	Morris
Butler	Morton
Chautauqua	Nemaha
Clark	Neosho
Cloud	Ness
Coffey	Norton
Cowley	Osage
Decatur	Osborne
Doniphan	Ottawa
Douglas	Pawnee
Edwards	Phillips
Ellis	Pottawatomie
Ellsworth	Pratt
Finney	Rawlins
Ford	Reno
Geary	Republic
Gove	Rice
Graham	Riley
Grant	Rooks
Gray	Russell
Greeley	Saline
Hamilton	Scott
Harper	Sedgwick
Harvey	Seward
Haskell	Sheridan
Hodgeman	Sherman
Jackson	Smith
Jefferson	Stanton
Jewell	Stevens
Johnson	Sumner
Kearny	Thomas
Lane	Trego
Lincoln	Wabaunsee
Linn	Wallace
Logan	Washington
Lyon	Wichita
Marion	Wyandotte
McPherson	
Meade	
Miami	

Updated List of Counties Not in Substantial Compliance for 1994:

Allen
Atchison
Barton
Brown
Chase
Cherokee
Cheyenne
Clay
Comanche
Crawford
Dickinson
Elk
Franklin
Kingman
Kiowa
Marshall
Montgomery
Rush
Shawnee
Stafford
Woodson

STATE OF KANSAS

David C. Cunningham, Director
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Department of Revenue
Division of Property Valuation

CCV

September 15, 1994

The Honorable Joan Finney
Governor of Kansas
State Capital Building
Topeka, Kansas 66612

Dear Governor Finney:

The statistical and procedural compliance review to determine substantial compliance pursuant to K.S.A.79-1445 and Directive #92-002 has been completed for 1994. The same procedures were used for the 1994 determination as were used for the 1993 determination. Results indicate that although there are still some counties having problems, there is a definite trend toward being in compliance among the various counties.

Any county achieving 75 to 100 points was found to be in substantial compliance; a county achieving 74 or fewer points was found not in substantial compliance. Five counties (Barber, Greenwood, Labette, Leavenworth, and Wilson) were not reviewed for substantial compliance this year because they were under orders to reappraise.

Seventy-four counties are in substantial compliance and twenty-six counties are not in substantial compliance. Enclosed you will find the results of this review.

Sincerely,

A handwritten signature in cursive script, appearing to read "David C. Cunningham".

David C. Cunningham
Director of Property Valuation

DCC/rho

Enclosures (3)

STATE OF KANSAS



David C. Cunningham, Director
Robert B. Docking State Office Building
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Department of Revenue
Division of Property Valuation

PRESS RELEASE

FOR INFORMATION CONTACT:

FOR IMMEDIATE RELEASE
SEPTEMBER 15, 1994

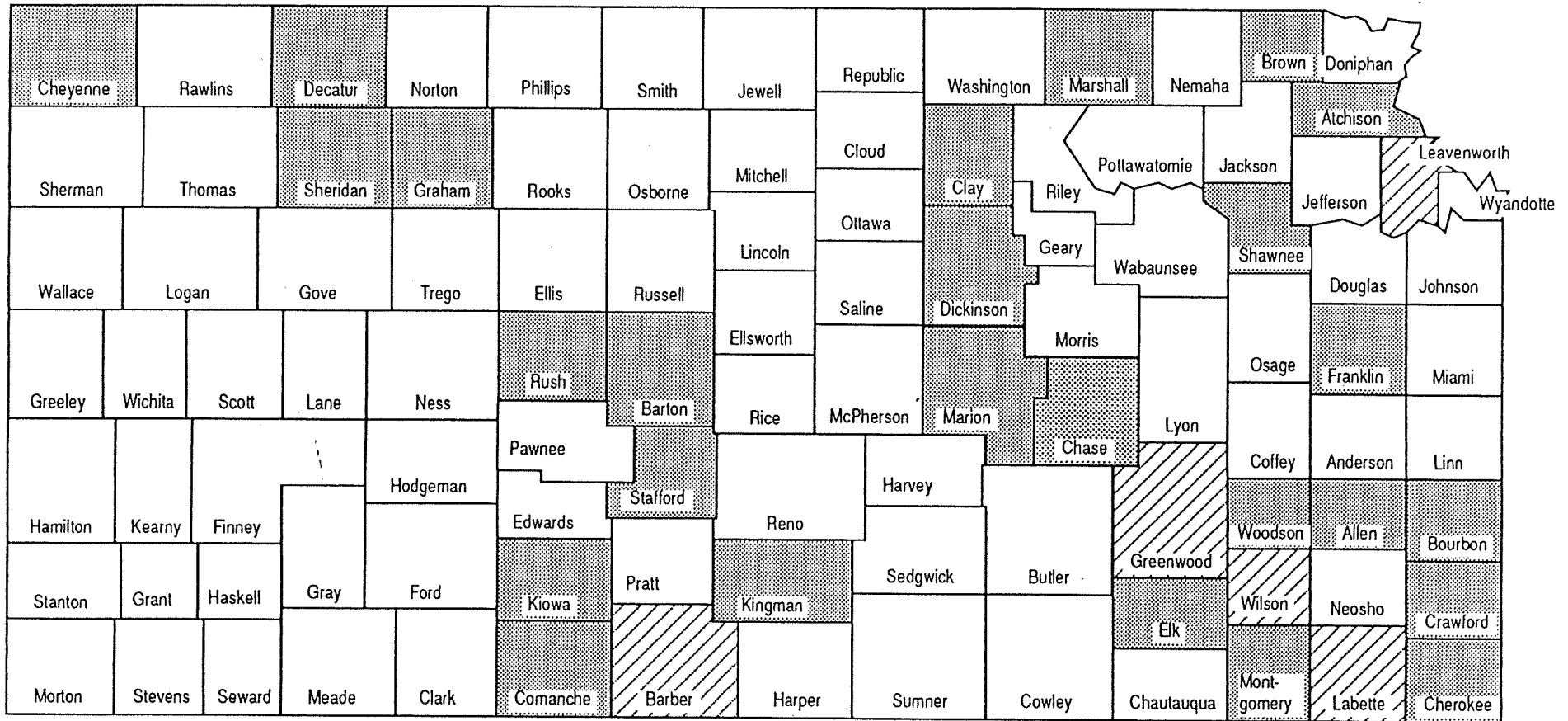
Governor Joan Finney today released the results of the Division of Property Valuation's 1994 "Substantial Compliance Review" of appraisal practices in Kansas counties. This annual review is used to determine whether counties are in substantial compliance with the statutory requirement to uniformly appraise real and personal property at fair market value.

The Governor disclosed that 74 counties were found to be in substantial compliance, 26 were found to be in non-compliance and 5 counties were not reviewed because they were under an order to reappraise. In 1993, 65 counties were found to be in compliance, 35 counties in non-compliance and 5 counties were not reviewed because they were under an order to reappraise. "I feel the 1994 results show that county appraisers are making great strides in improving the overall quality, accuracy, and fairness of the valuation process" said Finney.

According to the Governor, Division personnel will be closely monitoring the 26 counties that are not in compliance. Assistance will be provided to those counties in developing a detailed plan to correct the area or areas of non-compliance for 1995.

SUBSTANTIAL COMPLIANCE SEPTEMBER 15, 1994

1-6



- COUNTY IN SUBSTANTIAL COMPLIANCE
- COUNTY NOT IN SUBSTANTIAL COMPLIANCE
- COUNTY NOT SCORED DUE TO VALUE FREEZE FOR 1994

Counties in Substantial Compliance for 1994:

Anderson	Mitchell
Butler	Morris
Chautauqua	Morton
Clark	Nemaha
Cloud	Neosho
Coffey	Ness
Cowley	Norton
Doniphan	Osage
Douglas	Osborne
Edwards	Ottawa
Ellis	Pawnee
Ellsworth	Phillips
Finney	Pottawatomie
Ford	Pratt
Geary	Rawlins
Gove	Reno
Grant	Republic
Gray	Rice
Greeley	Riley
Hamilton	Rooks
Harper	Russell
Harvey	Saline
Haskell	Scott
Hodgeman	Sedgwick
Jackson	Seward
Jefferson	Sherman
Jewell	Smith
Johnson	Stanton
Kearny	Stevens
Lane	Sumner
Lincoln	Thomas
Linn	Trego
Logan	Wabaunsee
Lyon	Wallace
McPherson	Washington
Meade	Wichita
Miami	Wyandotte

Counties not in Substantial Compliance for 1994:

Allen
Atchison
Barton
Bourbon
Brown
Chase
Cherokee
Cheyenne
Clay
Comanche
Crawford
Decatur
Dickinson
Elk
Franklin
Graham
Kingman
Kiowa
Marion
Marshall
Montgomery
Rush
Shawnee
Sheridan
Stafford
Woodson

KSA 79-1476

Based on KSA 79-1476 which states in part: Net income for every land class within each county or homogeneous region shall be capitalized at a rate determined to be the sum of the contract rate of interest on new federal land bank loans in Kansas on July 1 of each year averaged over a five year period which includes the five years immediately preceding the calendar year which immediately precedes the year of valuation, plus a percentage not less than .75% nor more than 2.75%, as determined by the director of property valuation.

Based on the forgoing requirements we have derived the following:

1995

Federal Land Bank Loan Rate

July 1, 1989	11.30 %
July 1, 1990	11.18 %
July 1, 1991	10.67 %
July 1, 1992	9.42 %
July 1, 1993	8.50 %
	<hr/>
	51.07 %
5-Year Average:	10.21 %
+ Ag Tax Rate	3.25
+ Directors addon	<hr/>
	1.54 %
	15.00 %

79-1476. Statewide appraisal of real property; duties and authorities of state director of property valuation and county and district appraisers; methods of establishing valuations; time of application of valuations. The director of property valuation is hereby directed and empowered to administer and su-

perverse a statewide program of reappraisal of all real property located within the state. Except as otherwise authorized by K.S.A. 19-428, and amendments thereto, each county shall comprise a separate appraisal district under such program, and the county appraiser shall have the duty of reappraising all of the real property in the county pursuant to guidelines and timetables prescribed by the director of property valuation and of updating the same on an annual basis. In the case of multi-county appraisal districts, the district appraiser shall have the duty of reappraising all of the real property in each of the counties comprising the district pursuant to such guidelines and timetables and of updating the same on an annual basis. Commencing in 1990, every parcel of real property shall be actually viewed and inspected by the county or district appraiser once every four years. The director shall require the initiation of such program of statewide reappraisal immediately after the effective date of this act.

Compilation of data for the initial preparation or updating of inventories for each parcel of real property and entry thereof into the state computer system as provided for in K.S.A. 79-1477, and amendments thereto, shall be completed not later than January 1, 1989. Whenever the director determines that reappraisal of all real property within a county is complete, notification thereof shall be given to the governor and to the state board of tax appeals.

Valuations shall be established for each parcel of real property at its fair market value in money in accordance with the provisions of K.S.A. 79-503a, and amendments thereto.

In addition thereto valuations shall be established for each parcel of land devoted to agricultural use upon the basis of the agricultural income or productivity attributable to the inherent capabilities of such land in its current usage under a degree of management reflecting median production levels in the manner hereinafter provided. A classification system for all

land devoted to agricultural use shall be adopted by the director of property valuation using criteria established by the United States department of agriculture soil conservation service. For all taxable years commencing after December 31, 1989, all land devoted to agricultural use which is subject to the federal conservation reserve program shall be classified as cultivated dryland for the purpose of valuation for property tax purposes pursuant to this section. Productivity of land devoted to agri-

cultural use shall be determined for all land classes within each county or homogeneous region based on an average of the eight calendar years immediately preceding the calendar year which immediately precedes the year of valuation, at a degree of management reflecting median production levels. The director of property valuation shall determine median production levels based on information available from state and federal crop and livestock reporting services, the soil conservation service, and any other sources of data that the director considers appropriate.

The share of net income from land in the various land classes within each county or homogeneous region which is normally received by the landlord shall be used as the basis for determining agricultural income for all land devoted to agricultural use except pasture or rangeland. The net income normally received by the landlord from such land shall be determined by deducting expenses normally incurred by the landlord from the share of the gross income normally received by the landlord. The net rental income normally received by the landlord from pasture or rangeland within each county or homogeneous region shall be used as the basis for determining agricultural income from such land. The net rental income from pasture and rangeland which is normally received by the landlord shall be determined by deducting expenses normally incurred from the gross income normally received by the landlord. Commodity prices, crop yields and pasture and rangeland rental rates and expenses shall be based on an average of the eight calendar years immediately preceding the calendar year which immediately precedes the year of valuation. Net income for every land class within each county or homogeneous region shall be capitalized at

a rate determined to be the maximum of the contract rate of interest on new federal land bank loans in Kansas on July 1 of each year averaged over a five-year period which includes the five years immediately preceding the calendar year which immediately precedes the year of valuation, plus a percentage not less than .75% nor more than 2.75%, as determined by the director of property valuation.

Based on the foregoing procedures the director of property valuation shall make an annual determination of the value of land within each of the various classes of land devoted to agricultural use within each county or homogeneous region and furnish the same to the several county appraisers who shall classify such land according to its current usage and apply the value applicable to such class of land according to the valuation schedules prepared and adopted by the director of property valuation under the provisions of this section.

For the purpose of the foregoing provisions of this section the phrase "land devoted to agricultural use" shall mean and include land, regardless of whether it is located in the unincorporated area of the county or within the corporate limits of a city, which is devoted to the production of plants, animals or horticultural products, including but not limited to: Forages; grains and feed crops; dairy animals and dairy products; poultry and poultry products; beef cattle, sheep, swine and horses; bees and apiary products; trees and forest products; fruits, nuts and berries; vegetables; nursery, floral, ornamental and greenhouse products. Land devoted to agricultural use shall not include those lands which are used for recreational purposes, suburban residential acreages, rural home sites or farm home sites and yard plots whose primary function is for residential or recreational purposes even though such properties may produce or maintain some of those plants or animals listed in the foregoing definition.

The term "expenses" shall mean those expenses typically incurred in producing the plants, animals and horticultural products described above including management fees, production costs, maintenance and depreciation of fences, irrigation wells, irrigation laterals and real estate taxes, but the term shall not include those expenses incurred in providing temporary or permanent buildings used in the production of such plants, animals and horticultural products

The value established for tangible property under the program of statewide appraisal shall not be applied by any county as a basis for the levy of taxes until January 1, 1989. The provisions of this act shall not be construed to conflict with any other provisions of law relating to the appraisal of tangible property for taxation purposes including the equalization processes of the county and state board of tax appeals.

History: L. 1985, ch. 314, § 1; L. 1987, ch. 378, § 1; L. 1988, ch. 377, § 14; L. 1990, ch. 347, § 1; April 19.

Law Review and Bar Journal References:

"Survey of Kansas Law: Taxation," Sandra Craig McKenzie and Eric B. Milstead, 37 K.L.R. 961, 962 (1989).

Attorney General's Opinions:

Statewide reappraisal of real property; CRP land. 89-144.

Taxation; classification. 89-145.

Utilization of valuations established in county-wide appraisals; effect on school district equalization formula. 90-31.

Change in property valuation for tax purposes. 90-82.

Powers and duties of director of property valuation; force and effect of directives. 91-134.

Property valuation director's power to require use of assessment tools by county and district appraisers. 91-136.

Powers and duties of director of property valuation. 91-148.

Effect of failure to consider factors to determine fair market value. 92-12.

DRYLAND -95

COUNTY PROD GROUP	CAP RATE	1995 LANDLORD NET INCOME (LNI)	95 DRYLAND VALUE (ROUNDED)	93/94 DRYLAND VALUES	% CHANGE FROM 93 TO 94
ALLEN	15.00%				
1		36	240	225	6.67%
2		27	180	165	9.09%
3		22	145	130	11.54%
4		16	105	90	16.67%
5					
6					
W					
TOTALS					
ANDERSON	15.00%				
1		42	280	240	16.67%
2		35	230	195	17.95%
3		29	195	165	18.18%
4		22	150	125	20.00%
5		11	75	55	36.36%
6					
W					
ATCHISON	15.00%				
1		54	360	345	4.35%
2		43	285	270	5.56%
3		35	235	220	6.82%
4		23	155	145	6.90%
5		16	105	100	5.00%
6					
W					
BARBER	15.00%				
1		25	170	165	3.03%
2		22	145	140	3.57%
3		17	115	110	4.55%
4		12	80	75	6.67%
5					
6					
W					
BARTON	15.00%				
1		23	150	150	0.00%
2		19	130	125	4.00%
3		16	110	105	4.76%
4		12	75	70	7.14%
5					
6					
W					
BOURBON	15.00%				
1		35	230	215	6.98%
2		27	180	155	16.13%
3		22	145	125	16.00%
4		16	110	90	22.22%
5					
6					
W					
BROWN	15.00%				
1		61	405	375	8.00%
2		49	330	295	11.86%
3		36	240	215	11.63%
4		25	165	145	13.79%
5		20	130	120	8.33%
6					
W					

DRYLAND -95

COUNTY PROD GROUP	CAP RATE	1995 LANDLORD NET INCOME (LNI)	95 DRYLAND VALUE (ROUNDED)	93/94 DRYLAND VALUES	% CHANGE FROM 93 TO 94
BUTLER	15.00%				
1		34	225	205	9.76%
2		29	195	175	11.43%
3		24	160	140	14.29%
4		20	135	120	12.50%
5		16	110	95	15.79%
6					
W					
CHASE	15.00%				
1		39	255	215	18.60%
2		32	210	175	20.00%
3		25	170	140	21.43%
4		19	125	100	25.00%
5		14	95	70	35.71%
6					
W					
CHAUTAUQUA	15.00%				
1		36	240	210	14.29%
2		28	185	165	12.12%
3		23	150	130	15.38%
4		19	125	105	19.05%
5		15	100	85	17.65%
6					
W					
CHEROKEE	15.00%				
1		33	215	185	16.22%
2		27	175	150	16.67%
3		21	140	115	21.74%
4		15	100	75	33.33%
5					
6					
W					
CHEYENNE	15.00%				
1		16	105	100	5.00%
2		13	90	80	12.50%
3		12	75	70	7.14%
4		9	60	55	9.09%
5		6	40	35	14.29%
6					
W					
CLARK	15.00%				
1		15	105	100	5.00%
2		14	90	90	0.00%
3		10	70	65	7.69%
4		8	55	50	10.00%
5					
6					
W					
CLAY	15.00%				
1		33	225	215	4.65%
2		28	190	180	5.56%
3		25	165	155	6.45%
4		19	125	120	4.17%
5		11	75	65	15.38%
6					
W					
CLOUD	15.00%				
1		29	195	185	5.41%

DRYLAND -95

COUNTY	CAP	1995 LANDLORD	95 DRYLAND VALUE	93/94 DRYLAND	% CHANGE
PROD GROUP	RATE	NET INCOME (LNI)	(ROUNDED)	VALUES	FROM 93 TO 94
2		26	175	165	6.06%
3		23	155	145	6.90%
4		19	125	115	8.70%
5		9	60	55	9.09%
6					
W					
COFFEY	15.00%				
1		39	260	230	13.04%
2		34	225	195	15.38%
3		26	170	145	17.24%
4		21	135	115	17.39%
5		11	70	55	27.27%
6					
W					
COMANCHE	15.00%				
1		18	120	115	4.35%
2		14	95	90	5.56%
3		11	75	75	0.00%
4		8	55	50	10.00%
5					
6					
W					
COWLEY	15.00%				
1		31	205	205	0.00%
2		26	175	175	0.00%
3		21	140	140	0.00%
4		17	115	115	0.00%
5		13	90	90	0.00%
6					
W					
CRAWFORD	15.00%				
1		34	230	205	12.20%
2		29	190	170	11.76%
3		24	160	145	10.34%
4		16	110	90	22.22%
5		12	80	80	0.00%
6					
W					
DECATUR	15.00%				
1		16	105	95	10.53%
2		14	95	85	11.76%
3		11	75	65	15.38%
4		8	55	45	22.22%
5					
6					
W					
DICKINSON	15.00%				
1		31	210	205	2.44%
2		27	175	170	2.94%
3		23	150	145	3.45%
4		18	120	115	4.35%
5		13	90	85	5.88%
6					
W					
DONIPHAN	15.00%				
1		66	440	375	17.33%
2		53	350	290	20.69%
3		43	285	230	23.91%

4-3

DRYLAND -95

COUNTY	CAP	1995 LANDLORD	95 DRYLAND VALUE	93/94 DRYLAND	% CHANGE
PROD GROUP	RATE	NET INCOME (LNI)	(ROUNDED)	VALUES	FROM 93 TO 94
4		35	230	135	70.37%
5		18	125	105	19.05%
6					
W					
DOUGLAS	15.00%				
1		49	325	285	14.04%
2		39	260	225	15.56%
3		33	220	185	18.92%
4		26	175	145	20.69%
5		21	135	110	22.73%
6					
W					
EDWARDS	15.00%				
1		17	115	115	0.00%
2		14	95	95	0.00%
3		11	75	70	7.14%
4		9	60	55	9.09%
5			10		
6					
W					
ELK	15.00%				
1		38	255	215	18.60%
2		31	210	175	20.00%
3		25	165	135	22.22%
4		21	135	110	22.73%
5		15	100	80	25.00%
6					
W					
ELLIS	15.00%				
1		16	110	100	10.00%
2		14	90	85	5.88%
3		12	75	70	7.14%
4		8	55	50	10.00%
5		7	45	40	12.50%
6					
W					
ELLSWORTH	15.00%				
1		24	160	165	(3.03%)
2		20	130	135	(3.70%)
3		17	115	120	(4.17%)
4		14	90	95	(5.26%)
5					
6					
W					
FINNEY	15.00%				
1		16	105	95	10.53%
2		14	90	85	5.88%
3		12	80	75	6.67%
4		10	70	60	16.67%
5					
6					
W					
FORD	15.00%				
1		15	105	100	5.00%
2		13	85	85	0.00%
3		11	70	65	7.69%
4		8	55	50	10.00%
5					

DRYLAND -95

COUNTY PROD GROUP	CAP RATE	1995 LANDLORD NET INCOME (LNI)	95 DRYLAND VALUE (ROUNDED)	93/94 DRYLAND VALUES	% CHANGE FROM 93 TO 94
6					
W					
FRANKLIN	15.00%				
1		43	285	245	16.33%
2		32	210	175	20.00%
3		27	175	145	20.69%
4		23	155	125	24.00%
5					
6					
W					
GEARY	15.00%				
1		41	275	245	12.24%
2		35	230	205	12.20%
3		28	185	165	12.12%
4		23	150	135	11.11%
5		13	85	70	21.43%
6					
W					
GOVE	15.00%				
1		15	95	90	5.56%
2		12	85	75	13.33%
3		10	70	60	16.67%
4		7	50	45	11.11%
5					
6					
W					
GRAHAM	15.00%				
1		15	105	95	10.53%
2		12	80	75	6.67%
3		11	75	65	15.38%
4		8	50	45	11.11%
5					
6					
W					
GRANT	15.00%				
1		16	105	90	16.67%
2		14	95	80	18.75%
3		11	70	60	16.67%
4		10	65	55	18.18%
5					
6					
W					
GRAY	15.00%				
1		15	100	95	5.26%
2		12	80	70	14.29%
3		9	60	55	9.09%
4		7	45	40	12.50%
5					
6					
W					
GREELEY	15.00%				
1		14	90	80	12.50%
2		12	80	70	14.29%
3		11	70	65	7.69%
4		8	55	45	22.22%
5					
6					
W					

4-5

DRYLAND -95

COUNTY PROD GROUP	CAP RATE	1995 LANDLORD NET INCOME (LNI)	95 DRYLAND VALUE (ROUNDED)	93/94 DRYLAND VALUES	% CHANGE FROM 93 TO 94
GREENWOOD	15.00%				
1		41	270	225	20.00%
2		33	220	180	22.22%
3		26	175	140	25.00%
4		19	130	100	30.00%
5		15	100	75	33.33%
6					
W					
HAMILTON	15.00%				
1		14	90	80	12.50%
2		12	80	70	14.29%
3		10	70	60	16.67%
4		8	55	50	10.00%
5					
6					
W					
HARPER	15.00%				
1		28	185	180	2.78%
2		24	160	155	3.23%
3		19	125	120	4.17%
4		14	95	90	5.56%
5					
6					
W					
HARVEY	15.00%				
1		32	210	200	5.00%
2		26	175	165	6.06%
3		21	140	135	3.70%
4		15	100	90	11.11%
5					
6					
W					
HASKELL	15.00%				
1		16	105	100	5.00%
2		15	100	90	11.11%
3		13	85	80	6.25%
4		10	65	60	8.33%
5					
6					
W					
HODGEMAN	15.00%				
1		15	95	95	0.00%
2		12	80	75	6.67%
3		11	75	70	7.14%
4		9	65	60	8.33%
5					
6					
W					
JACKSON	15.00%				
1		53	355	330	7.58%
2		45	300	275	9.09%
3		34	225	210	7.14%
4		24	160	145	10.34%
5		17	115	110	4.55%
6					
W					
JEFFERSON	15.00%				
1		57	380	330	15.15%

DRYLAND -95

COUNTY PROD GROUP	CAP RATE	1995 LANDLORD NET INCOME (LNI)	95 DRYLAND VALUE (ROUNDED)	93/94 DRYLAND VALUES	% CHANGE FROM 93 TO 94
2		48	320	275	16.36%
3		38	255	220	15.91%
4		28	185	155	19.35%
5		20	135	110	22.73%
6					
W					
JEWELL	15.00%				
1		26	175	165	6.06%
2		23	155	145	6.90%
3		20	130	120	8.33%
4		17	110	100	10.00%
5		14	95	85	11.76%
6					
W					
JOHNSON	15.00%				
1		49	325	290	12.07%
2		43	285	250	14.00%
3		36	240	210	14.29%
4		28	190	160	18.75%
5		23	150	125	20.00%
6					
W					
KEARNY	15.00%				
1		14	95	90	5.56%
2		12	80	70	14.29%
3		11	70	65	7.69%
4		8	55	50	10.00%
5					
6					
W					
KINGMAN	15.00%				
1		29	190	185	2.70%
2		24	160	155	3.23%
3		19	125	120	4.17%
4		13	90	85	5.88%
5					
6					
W					
KIOWA	15.00%				
1		16	110	105	4.76%
2		14	95	95	0.00%
3		11	75	70	7.14%
4		7	50	45	11.11%
5					
6					
W					
LABETTE	15.00%				
1		31	205	195	5.13%
2		28	185	170	8.82%
3		24	165	150	10.00%
4		21	140	130	7.69%
5		16	105	95	10.53%
6					
W					
LANE	15.00%				
1		15	100	95	5.26%
2		13	85	75	13.33%
3		12	75	70	7.14%

DRYLAND -95

COUNTY PROD GROUP	CAP RATE	1995 LANDLORD NET INCOME (LNI)	95 DRYLAND VALUE (ROUNDED)	93/94 DRYLAND VALUES	% CHANGE FROM 93 TO 94
4		9	60	55	9.09%
5					
6					
W					
LEAVENWORTH	15.00%				
1		54	360	330	9.09%
2		45	295	275	7.27%
3		35	235	220	6.82%
4		27	185	170	8.82%
5		17	115	110	4.55%
6					
W					
LINCOLN	15.00%				
1		26	175	165	6.06%
2		23	155	145	6.90%
3		19	125	115	8.70%
4		17	115	105	9.52%
5		11	75	70	7.14%
6					
W					
LINN	15.00%				
1		40	270	240	12.50%
2		34	225	195	15.38%
3		28	185	160	15.63%
4		20	130	110	18.18%
5					
6					
W					
LOGAN	15.00%				
1		13	90	85	5.88%
2		12	80	75	6.67%
3		10	65	60	8.33%
4		7	45	40	12.50%
5					
6					
W					
LYON	15.00%				
1		39	260	225	15.56%
2		30	205	175	17.14%
3		24	160	140	14.29%
4		17	115	90	27.78%
5		13	90	70	28.57%
6					
W					
MARION	15.00%				
1		33	215	205	4.88%
2		26	175	165	6.06%
3		22	145	135	7.41%
4		16	105	100	5.00%
5					
6					
W					
MARSHALL	15.00%				
1		42	280	270	3.70%
2		34	230	215	6.98%
3		28	185	175	5.71%
4		21	135	130	3.85%
5		16	105	105	0.00%

4-8

DRYLAND -95

COUNTY PROD GROUP	CAP RATE	1995 LANDLORD NET INCOME (LNI)	95 DRYLAND VALUE (ROUNDED)	93/94 DRYLAND VALUES	% CHANGE FROM 93 TO 94
6					
W					
MCPHERSON	15.00%				
1		30	195	190	2.63%
2		25	165	155	6.45%
3		20	135	125	8.00%
4		15	100	95	5.26%
5					
6					
W					
MEADE	15.00%				
1		15	100	100	0.00%
2		13	85	85	0.00%
3		11	75	70	7.14%
4		10	65	60	8.33%
5					
6					
W					
MIAMI	15.00%				
1		43	285	245	16.33%
2		35	235	200	17.50%
3		30	200	165	21.21%
4		24	160	130	23.08%
5					
6					
W					
MITCHELL	15.00%				
1		26	175	165	6.06%
2		24	155	145	6.90%
3		19	125	115	8.70%
4		17	115	105	9.52%
5		12	80	75	6.67%
6					
W					
MONTGOMERY	15.00%				
1		34	225	200	12.50%
2		27	175	160	9.38%
3		22	150	140	7.14%
4		18	120	110	9.09%
5		15	100	90	11.11%
6					
W					
MORRIS	15.00%				
1		36	240	220	9.09%
2		31	205	190	7.89%
3		26	170	155	9.68%
4		20	130	115	13.04%
5		13	85	70	21.43%
6					
W					
MORTON	15.00%				
1		13	85	75	13.33%
2		12	80	70	14.29%
3		10	65	60	8.33%
4		7	45	35	28.57%
5					
6					
W					

4-9

DRYLAND -95

COUNTY	CAP	1995 LANDLORD	95 DRYLAND VALUE	93/94 DRYLAND	% CHANGE
PROD GROUP	RATE	NET INCOME (LNI)	(ROUNDED)	VALUES	FROM 93 TO 94
NEMAHA	15.00%				
1		49	325	320	1.56%
2		42	280	275	1.82%
3		33	225	220	2.27%
4		24	160	150	6.67%
5		18	120	115	4.35%
6					
W					
NEOSHO	15.00%				
1		34	225	205	9.76%
2		30	200	175	14.29%
3		25	165	145	13.79%
4		22	145	125	16.00%
5		17	110	95	15.79%
6					
W					
NESS	15.00%				
1		15	100	95	5.26%
2		13	90	85	5.88%
3		11	75	70	7.14%
4		9	60	55	9.09%
5					
6					
W					
NORTON	15.00%				
1		17	115	95	21.05%
2		14	95	80	18.75%
3		12	80	65	23.08%
4		9	60	45	33.33%
5					
6					
W					
OSAGE	15.00%				
1		43	285	245	16.33%
2		33	220	190	15.79%
3		26	175	145	20.69%
4		19	130	105	23.81%
5		11	75	55	36.36%
6					
W					
OSBORNE	15.00%				
1		22	145	140	3.57%
2		19	125	120	4.17%
3		15	100	95	5.26%
4		13	85	80	6.25%
5		9	60	55	9.09%
6					
W					
OTTAWA	15.00%				
1		27	180	175	2.86%
2		23	155	155	0.00%
3		19	130	125	4.00%
4		17	115	110	4.55%
5		13	90	85	5.88%
6					
W					
PAWNEE	15.00%				
1		17	115	115	0.00%

DRYLAND -95

COUNTY PROD GROUP	CAP RATE	1995 LANDLORD NET INCOME (LNI)	95 DRYLAND VALUE (ROUNDED)	93/94 DRYLAND VALUES	% CHANGE FROM 93 TO 94
2		15	100	100	0.00%
3		11	75	75	0.00%
4		8	50	50	0.00%
5					
6					
W					
PHILLIPS	15.00%				
1		20	135	125	8.00%
2		17	115	105	9.52%
3		13	90	80	12.50%
4		10	65	55	18.18%
5					
6					
W					
POTTAWATOMIE	15.00%				
1		46	310	275	12.73%
2		39	255	230	10.87%
3		32	215	195	10.26%
4		26	170	155	9.68%
5		14	95	80	18.75%
6					
W					
PRATT	15.00%				
1		25	170	160	6.25%
2		21	140	130	7.69%
3		18	120	110	9.09%
4		13	90	80	12.50%
5					
6					
W					
RAWLINS	15.00%				
1		14	95	90	5.56%
2		13	85	80	6.25%
3		11	75	70	7.14%
4		7	50	45	11.11%
5					
6					
W					
RENO	15.00%				
1		29	190	185	2.70%
2		24	160	155	3.23%
3		20	135	130	3.85%
4		15	105	100	5.00%
5					
6					
W					
REPUBLIC	15.00%				
1		31	205	200	2.50%
2		28	185	175	5.71%
3		23	150	145	3.45%
4		18	120	115	4.35%
5		11	75	75	0.00%
6					
W					
RICE	15.00%				
1		27	180	175	2.86%
2		23	150	145	3.45%
3		18	120	115	4.35%

DRYLAND -95

COUNTY PROD GROUP	CAP RATE	1995 LANDLORD NET INCOME (LNI)	95 DRYLAND VALUE (ROUNDED)	93/94 DRYLAND VALUES	% CHANGE FROM 93 TO 94
4		15	100	95	5.26%
5					
6					
W					
RILEY	15.00%				
1		41	275	255	7.84%
2		33	220	200	10.00%
3		27	180	170	5.88%
4		22	145	135	7.41%
5		15	100	95	5.26%
6					
W					
ROOKS	15.00%				
1		17	115	105	9.52%
2		14	95	90	5.56%
3		12	80	70	14.29%
4		10	65	60	8.33%
5					
6					
W					
RUSH	15.00%				
1		17	110	110	0.00%
2		14	95	90	5.56%
3		12	75	75	0.00%
4		9	60	55	9.09%
5					
6					
W					
RUSSELL	15.00%				
1		19	125	130	(3.85%)
2		17	110	115	(4.35%)
3		15	100	105	(4.76%)
4		12	85	85	0.00%
5		10	70	70	0.00%
6					
W					
SALINE	15.00%				
1		27	180	180	0.00%
2		24	160	160	0.00%
3		18	120	120	0.00%
4		11	75	75	0.00%
5					
6					
W					
SCOTT	15.00%				
1		15	100	95	5.26%
2		13	85	75	13.33%
3		11	75	65	15.38%
4		10	65	60	8.33%
5					
6					
W					
SEDGWICK	15.00%				
1		29	195	190	2.63%
2		26	170	165	3.03%
3		22	145	140	3.57%
4		18	120	115	4.35%
5		14	95	90	5.56%

DRYLAND -95

COUNTY PROD GROUP	CAP RATE	1995 LANDLORD NET INCOME (LNI)	95 DRYLAND VALUE (ROUNDED)	93/94 DRYLAND VALUES	% CHANGE FROM 93 TO 94
6					
W					
SEWARD	15.00%				
1		13	90	80	12.50%
2		12	80	70	14.29%
3		9	65	55	18.18%
4					
5					
6					
W					
SHAWNEE	15.00%				
1		49	325	270	20.37%
2		41	270	225	20.00%
3		32	215	175	22.86%
4		25	170	135	25.93%
5		19	125	95	31.58%
6					
W					
SHERIDAN	15.00%				
1		15	100	95	5.26%
2		13	85	75	13.33%
3		12	75	70	7.14%
4		8	55	50	10.00%
5					
6					
W					
SHERMAN	15.00%				
1		15	100	95	5.26%
2		13	90	80	12.50%
3		11	75	70	7.14%
4		9	60	55	9.09%
5					
6					
W					
SMITH	15.00%				
1		26	175	165	6.06%
2		22	145	140	3.57%
3		18	120	115	4.35%
4		15	100	95	5.26%
5					
6					
W					
STAFFORD	15.00%				
1		23	155	155	0.00%
2		19	125	125	0.00%
3		16	105	105	0.00%
4		12	85	80	6.25%
5					
6					
W					
STANTON	15.00%				
1		14	90	85	5.88%
2		12	80	70	14.29%
3		10	65	60	8.33%
4		8	55	50	10.00%
5					
6					
W					

4-13

DRYLAND -95

COUNTY PROD GROUP	CAP RATE	1995 LANDLORD NET INCOME (LNI)	95 DRYLAND VALUE (ROUNDED)	93/94 DRYLAND VALUES	% CHANGE FROM 93 TO 94
STEVENS	15.00%				
1		13	85	75	13.33%
2		12	80	70	14.29%
3		10	65	60	8.33%
4		7	45	35	28.57%
5					
6					
W					
SUMNER	15.00%				
1		27	180	185	(2.70%)
2		23	155	155	0.00%
3		19	125	125	0.00%
4		16	105	105	0.00%
5		12	80	80	0.00%
6					
W					
THOMAS	15.00%				
1		15	95	95	0.00%
2		13	85	80	6.25%
3		11	75	70	7.14%
4		7	45	45	0.00%
5					
6					
W					
TREGO	15.00%				
1		15	105	100	5.00%
2		13	90	85	5.88%
3		11	75	70	7.14%
4		8	55	50	10.00%
5					
6					
W					
WABAUNSEE	15.00%				
1		45	300	265	13.21%
2		38	250	220	13.64%
3		31	205	180	13.89%
4		25	165	145	13.79%
5		17	115	100	15.00%
6					
W					
WALLACE	15.00%				
1		14	90	80	12.50%
2		12	80	70	14.29%
3		10	70	60	16.67%
4		8	55	45	22.22%
5					
6					
W					
WASHINGTON	15.00%				
1		36	240	235	2.13%
2		32	215	205	4.88%
3		27	180	175	2.86%
4		23	150	145	3.45%
5		17	115	100	15.00%
6					
W					
WICHITA	15.00%				
1		16	105	95	10.53%

4-14

DRYLAND -95

COUNTY	CAP	1995 LANDLORD	95 DRYLAND VALUE	93/94 DRYLAND	% CHANGE
PROD GROUP	RATE	NET INCOME (LNI)	(ROUNDED)	VALUES	FROM 93 TO 94
2		12	80	70	14.29%
3		11	75	65	15.38%
4		10	65	60	8.33%
5					
6					
W					
WILSON	15.00%				
1		36	245	215	13.95%
2		29	195	170	14.71%
3		23	155	130	19.23%
4		17	115	95	21.05%
5		14	95	80	18.75%
6					
W					
WOODSON	15.00%				
1		37	245	220	11.36%
2		31	205	180	13.89%
3		25	170	145	17.24%
4		20	130	110	18.18%
5		15	100	80	25.00%
6					
W					
WYANDOTTE	15.00%				
1		57	380	330	15.15%
2		45	300	260	15.38%
3		38	250	215	16.28%
4		32	210	180	16.67%
5		22	150	125	20.00%
6					
W					
BOSTWICK IRRIGATION DISTRICT					
REPUBLIC	15.00%				
1		49	330	305	8.20%
2		46	305	285	7.02%
3		42	275	260	5.77%
4		29	195	185	5.41%
5					
6					
W					
JEWELL	15.00%				
1		48	320	305	4.92%
2		45	300	290	3.45%
3		41	270	260	3.85%
4		29	190	190	0.00%
5					
6					
W					
SANDYLAND					
STEVENS	15.00%				
1		16	110	90	22.22%
2		14	95	75	26.67%
3		12	80	65	23.08%
4		9	60	50	20.00%
5					
0 (WASTE)					
W					

DRYLAND -95

COUNTY	CAP	1995 LANDLORD	95 DRYLAND VALUE	93/94 DRYLAND	% CHANGE
PROD GROUP	RATE	NET INCOME (LNI)	(ROUNDED)	VALUES	FROM 93 TO 94
MORTON	15.00%				
1		17	115		
2		15	100		
3		13	85		
4		10	65		
5					
6					
W					
Totals		9,088	60,560	62,015	

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND	ROUND	94 to 95	95 LNI	ROUND	ROUND	94-95
ALLEN	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
W									
ANDERSON	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
ATCHISON	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
W									
BARBER	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
BARTON	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
G		12.59	84	86	(2.3%)	15.51	103	105	(1.9%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
BOURBON	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND'D	ROUND'D	94 to 95	95 LNI	ROUND'D	ROUND'D	94-95
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
W									
BROWN	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
BUTLER	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
CHASE	15.00%								
C		17.08	114	116	(1.7%)	20.90	139	141	(1.4%)
G		12.59	84	86	(2.3%)	15.51	103	105	(1.9%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
CHAUTAQUA	15.00%								
C		17.08	114	116	(1.7%)	20.90	139	141	(1.4%)
F		13.71	91	93	(2.2%)	16.86	112	114	(1.8%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
CHEROKEE	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND'D	ROUND'D	94 to 95	95 LNI	ROUND'D	ROUND'D	94-95
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
W									
CHEYENNE	15.00%								
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
CLARK	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	108	20.4%
K		8.10	54	56	(3.6%)	10.12	67	56	19.6%
L		6.98	47	48	(2.1%)	8.77	58	48	20.8%
N		4.73	32	33	(3.0%)	6.08	41	33	24.2%
O		3.61	24	26	(7.7%)	4.73	32	26	23.1%
Q		1.37	9	11	(18.2%)	2.04	14	11	27.3%
W									
CLAY	15.00%								
A		20.45	136	138	(1.4%)	24.94	166	168	(1.2%)
F		13.71	91	93	(2.2%)	16.86	112	114	(1.8%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
W									
CLOUD	15.00%								
C		17.08	114	116	(1.7%)	20.90	139	141	(1.4%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
W									
COFFEY	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND'D	ROUND'D	94 to 95	95 LNI	ROUND'D	ROUND'D	94-95
I		10.35	69	71	(2.8%)	12.81	85	87	(2.3%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
W									
COMANCHE	15.00%								
C		17.08	114	116	(1.7%)	20.90	139	141	(1.4%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
COWLEY	15.00%								
A		20.45	136	138	(1.4%)	24.94	166	168	(1.2%)
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
CRAWFORD	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
W									
DECATUR	15.00%								
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
DICKINSON	15.00%								
A		20.45	136	138	(1.4%)	24.94	166	168	(1.2%)
F		13.71	91	93	(2.2%)	16.86	112	114	(1.8%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND	ROUND	94 to 95	95 LNI	ROUND	ROUND	94-95
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
W									
DONIPHAN	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
W									
EDWARDS	15.00%								
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
ELK	15.00%								
C		17.08	114	116	(1.7%)	20.90	139	141	(1.4%)
F		13.71	91	93	(2.2%)	16.86	112	114	(1.8%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
ELLIS	15.00%								
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
ELLSWORTH	15.00%								
I		10.35	69	71	(2.8%)	12.81	85	87	(2.3%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND	ROUND	94 to 95	95 LNI	ROUND	ROUND	94-95
W									
FINNEY	15.00%								
I		10.35	69	71	(2.8%)	12.81	85	87	(2.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
FORD	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
FRANKLIN	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
W									
GEARY	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
G		12.59	84	86	(2.3%)	15.51	103	105	(1.9%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
GOVE	15.00%								
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUN'D	ROUN'D	94 to 95	95 LNI	ROUN'D	ROUN'D	94-95
GRAHAM	15.00%								
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
GRANT	15.00%								
I		10.35	69	71	(2.8%)	12.81	85	87	(2.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
GRAY	15.00%								
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
G		12.59	84	86	(2.3%)	15.51	103	105	(1.9%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
Q		1.37	9	11	(18.2%)	2.04	14	15	(6.7%)
W									
GREELEY	15.00%								
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
GREENWOOD	15.00%								
C		17.08	114	116	(1.7%)	20.90	139	141	(1.4%)
F		13.71	91	93	(2.2%)	16.86	112	114	(1.8%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
W									
HAMILTON	15.00%								

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND'	ROUND'	94 to 95	95 LNI	ROUND'	ROUND'	94-95
I		10.35	69	71	(2.8%)	12.81	85	87	(2.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
HARPER	15.00%								
A		20.45	136	138	(1.4%)	24.94	166	168	(1.2%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
I		10.35	69	71	(2.8%)	12.81	85	87	(2.3%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
W									
HARVEY	15.00%								
A		20.45	136	138	(1.4%)	24.94	166	168	(1.2%)
G		12.59	84	86	(2.3%)	15.51	103	105	(1.9%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
HASKELL	15.00%								
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
HODGEMAN	15.00%								
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
Q		1.37	9	11	(18.2%)	2.04	14	15	(6.7%)
W									
JACKSON	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND'D	ROUND'D	94 to 95	95 LNI	ROUND'D	ROUND'D	94-95
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
JEFFERSON	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
W									
JEWELL	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
KEARNY	15.00%								
I		10.35	69	71	(2.8%)	12.81	85	87	(2.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
Q		1.37	9	11	(18.2%)	2.04	14	15	(6.7%)
W									
KINGMAN	15.00%								
A		20.45	136	138	(1.4%)	24.94	166	168	(1.2%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
KIOWA	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND'D	ROUND'D	94 to 95	95 LNI	ROUND'D	ROUND'D	94-95
LABETTE	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
W									
LANE	15.00%								
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
LEAVENWORTH	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
LINCOLN	15.00%								
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
I		10.35	69	71	(2.8%)	12.81	85	87	(2.3%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
LINN	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
LOGAN	15.00%								

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUN'D	ROUN'D	94 to 95	95 LNI	ROUN'D	ROUN'D	94-95
I		10.35	69	71	(2.8%)	12.81	85	87	(2.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
Q		1.37	9	11	(18.2%)	2.04	14	15	(6.7%)
W									
LYON	15.00%								
C		17.08	114	116	(1.7%)	20.90	139	141	(1.4%)
F		13.71	91	93	(2.2%)	16.86	112	114	(1.8%)
I		10.35	69	71	(2.8%)	12.81	85	87	(2.3%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
MARION	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
MARSHALL	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
W									
MCPHERSON	15.00%								
A		20.45	136	138	(1.4%)	24.94	166	168	(1.2%)
G		12.59	84	86	(2.3%)	15.51	103	105	(1.9%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
W									
MEADE	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND	ROUND	94 to 95	95 LNI	ROUND	ROUND	94-95
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
MIAMI	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
MITCHELL	15.00%								
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
MONTGOMERY	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
MORRIS	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
G		12.59	84	86	(2.3%)	15.51	103	105	(1.9%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
MORTON	15.00%								
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND'D	ROUND'D	94 to 95	95 LNI	ROUND'D	ROUND'D	94-95
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
NEMAHA	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
F		13.71	91	93	(2.2%)	16.86	112	114	(1.8%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
W									
NEOSHO	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
W									
NESS	15.00%								
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
R		0.38	3	10	(70.0%)	0.71	5	10	#####
W									
NORTON	15.00%								
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
OSAGE	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
I		10.35	69	71	(2.8%)	12.81	85	87	(2.3%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND'D	ROUND'D	94 to 95	95 LNI	ROUND'D	ROUND'D	94-95
OSBORNE	15.00%								
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
OTTAWA	15.00%								
A		20.45	136	138	(1.4%)	24.94	166	168	(1.2%)
I		10.35	69	71	(2.8%)	12.81	85	87	(2.3%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
PAWNEE	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
PHILLIPS	15.00%								
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
POTTAWATOMIE	15.00%								
A		20.45	136	138	(1.4%)	24.94	166	168	(1.2%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
W									
PRATT	15.00%								
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND'	ROUND'	94 to 95	95 LNI	ROUND'	ROUND'	94-95
W									
RAWLINS	15.00%								
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
RENO	15.00%								
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
REPUBLIC	15.00%								
H		11.47	76	78	(2.6%)	14.16	94	96	(2.1%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
W									
RICE	15.00%								
A		20.45	136	138	(1.4%)	24.94	166	168	(1.2%)
F		13.71	91	93	(2.2%)	16.86	112	114	(1.8%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
RILEY	15.00%								
D		15.96	106	108	(1.9%)	19.55	130	132	(1.5%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
W									
ROOKS	15.00%								
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)

5-15

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND	ROUND	94 to 95	95 LNI	ROUND	ROUND	94-95
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
RUSH	15.00%								
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
RUSSELL	15.00%								
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
SALINE	15.00%								
G		12.59	84	89	(5.6%)	15.51	103	105	(1.9%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
SCOTT	15.00%								
I		10.35	69	71	(2.8%)	12.81	85	87	(2.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
Q		1.37	9	11	(18.2%)	2.04	14	15	(6.7%)
W									
SEWARD	15.00%								
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND'	ROUND'	94 to 95	95 LNI	ROUND'	ROUND'	94-95
SHERIDAN	15.00%								
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
SHERMAN	15.00%								
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
SMITH	15.00%								
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
STAFFORD	15.00%								
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
STANTON	15.00%								
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
STEVENS	15.00%								
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
SUMNER	15.00%								
A		20.45	136	138	(1.4%)	24.94	166	168	(1.2%)
F		13.71	91	93	(2.2%)	16.86	112	114	(1.8%)

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND'	ROUND'	94 to 95	95 LNI	ROUND'	ROUND'	94-95
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
W									
THOMAS	15.00%								
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
Q		1.37	9	11	(18.2%)	2.04	14	15	(6.7%)
W									
TREGO	15.00%								
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
R		0.38	3	10	(70.0%)	0.71	5	10	#####
W									
WABAUNSEE	15.00%								
C		17.08	114	116	(1.7%)	20.90	139	141	(1.4%)
F		13.71	91	93	(2.2%)	16.86	112	114	(1.8%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
W									
WALLACE	15.00%								
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
Q		1.37	9	11	(18.2%)	2.04	14	15	(6.7%)
W									
WASHINGTON	15.00%								
F		13.71	91	93	(2.2%)	16.86	112	114	(1.8%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.9%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
W									

1995 GRASS LAND VALUES

	CAP		1995	1994	NATIVE		1995	1994	TAME
COUNTY	RATE	NATIVE	NATIVE	NATIVE	% CHG	TAME	TAME	TAME	% CHG
PROD. GROUP	1995	95 LNI	ROUND	ROUND	94 to 95	95 LNI	ROUND	ROUND	94-95
WICHITA	15.00%								
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
O		3.61	24	26	(7.7%)	4.73	32	33	(3.0%)
P		2.48	17	18	(5.6%)	3.38	23	24	(4.2%)
W									
WILSON	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
I		10.35	69	71	(2.8%)	12.81	85	87	(2.3%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
M		5.86	39	41	(4.9%)	7.42	49	51	(3.9%)
W									
WOODSON	15.00%								
B		18.20	121	123	(1.6%)	22.25	148	150	(1.3%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.6%)
J		9.22	61	63	(3.2%)	11.47	76	78	(2.6%)
L		6.98	47	48	(2.1%)	8.77	58	60	(3.3%)
N		4.73	32	33	(3.0%)	6.08	41	42	(2.4%)
W									
**NOTE: THIS REPORT DOES NOT INCLUDE THE 5 MAIN-FRAME COUNTIES: DOUGLAS, JOHNSON, SEDGWICK,									
Total	15.00%	4,051.38	27,023	27,853		5,052.58	33,604	34,364	

NW-10 Cheyenne County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94	1995 LNI	>=DRYLAND	>=DRYLAND
			Irrigated Land Value	(8-yr Avg)	95 Irrigated Land Value	94-95 % CHANGE
					15.00%	
100	F	1	305	47.04	315	3.28%
		2	290	42.09	280	(3.45%)
		3	255	35.39	235	(7.84%)
		4	220	26.27	175	(20.45%)
		5	190	21.10	140	(26.32%)
	CP	6	315	44.27	295	(6.35%)
		7	280	37.74	250	(10.71%)
		8	245	31.77	210	(14.29%)
		9	195	21.96	145	(25.64%)
		0	165	18.60	125	(24.24%)
200	F	1	275	41.64	280	1.82%
		2	255	36.69	245	(3.92%)
		3	225	29.99	200	(11.11%)
		4	190	21.41	145	(23.68%)
		5	155	17.46	115	(25.81%)
	CP	6	275	37.64	250	(9.09%)
		7	240	31.11	205	(14.58%)
		8	205	25.14	170	(17.07%)
		9	155	17.31	115	(25.81%)
		0	125	14.00	95	(24.00%)
300	F	1	250	35.88	240	(4.00%)
		2	230	30.93	205	(10.87%)
		3	200	24.24	160	(20.00%)
		4	165	18.44	125	(24.24%)
		5	130	14.60	95	(26.92%)
	CP	6	240	31.13	210	(12.50%)
		7	205	24.60	165	(19.51%)
		8	175	19.57	130	(25.71%)
		9	120	13.72	90	(25.00%)
		0	95	10.41	70	(26.32%)
400	F	1	225	30.05	200	(11.11%)
		2	210	25.10	165	(21.43%)
		3	175	19.72	130	(25.71%)
		4	140	15.89	105	(25.00%)
		5	105	12.05	80	(23.81%)
	CP	6	215	24.60	165	(23.26%)
		7	175	19.93	135	(22.86%)
		8	145	16.34	110	(24.14%)
		9	95	10.49	70	(26.32%)
		0	65	7.19	50	(23.08%)

NW-10 Cneyenne County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					15.00%	
500	F	1	205	23.73	160	(21.95%)
		2	185	20.99	140	(24.32%)
		3	150	17.15	115	(23.33%)
		4	120	13.34	90	(25.00%)
		5	85	9.49	65	(23.53%)
	CP	6	185	20.71	140	(24.32%)
		7	150	16.70	110	(26.67%)
		8	115	13.12	85	(26.09%)
		9	65	7.27	60	(7.69%)
		0	55	3.96	40	(27.27%)
600	F	1	170	18.89	125	(26.47%)
		2	150	16.97	115	(23.33%)
		3	115	13.13	90	(21.74%)
		4	85	9.31	60	(29.41%)
		5	70	5.47	40	(42.86%)
	CP	6	140	15.64	105	(25.00%)
		7	105	11.63	90	(14.29%)
		8	70	8.05	75	7.14%
		9	55	2.20	60	9.09%
		0	55	0.00	40	(27.27%)
700	F	1	130	14.87	105	(19.23%)
		2	115	12.95	90	(21.74%)
		3	100	9.12	75	(25.00%)
		4	80	5.30	60	(25.00%)
		5	70	1.46	40	(42.86%)
	CP	6	100	10.56	105	5.00%
		7	80	6.56	90	12.50%
		8	70	2.97	75	7.14%
		9	55	0.00	60	9.09%
		0	55	0.00	40	(27.27%)

NW-10 Graham County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 %CHANGE
					15.00%	
100	F	1	305	47.04	315	3.28%
		2	290	42.09	280	(3.45%)
		3	255	35.39	235	(7.84%)
		4	220	26.27	175	(20.45%)
		5	190	21.10	140	(26.32%)
	CP	6	315	44.27	295	(6.35%)
		7	280	37.74	250	(10.71%)
		8	245	31.77	210	(14.29%)
		9	195	21.96	145	(25.64%)
		0	165	18.60	125	(24.24%)
200	F	1	275	41.64	280	1.82%
		2	255	36.69	245	(3.92%)
		3	225	29.99	200	(11.11%)
		4	190	21.41	145	(23.68%)
		5	155	17.46	115	(25.81%)
	CP	6	275	37.64	250	(9.09%)
		7	240	31.11	205	(14.58%)
		8	205	25.14	170	(17.07%)
		9	155	17.31	115	(25.81%)
		0	125	14.00	95	(24.00%)
300	F	1	250	35.88	240	(4.00%)
		2	230	30.93	205	(10.87%)
		3	200	24.24	160	(20.00%)
		4	165	18.44	125	(24.24%)
		5	130	14.60	95	(26.92%)
	CP	6	240	31.13	210	(12.50%)
		7	205	24.60	165	(19.51%)
		8	175	19.57	130	(25.71%)
		9	120	13.72	90	(25.00%)
		0	95	10.41	70	(26.32%)
400	F	1	225	30.05	200	(11.11%)
		2	210	25.10	165	(21.43%)
		3	175	19.72	130	(25.71%)
		4	140	15.89	105	(25.00%)
		5	105	12.05	80	(23.81%)
	CP	6	215	24.60	165	(23.26%)
		7	175	19.93	135	(22.86%)
		8	145	16.34	110	(24.14%)
		9	95	10.49	70	(26.32%)

NW-10 Graham County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>= DRYLAND 95 Irrigated Land Value	>= DRYLAND 94-95 % CHANGE
					15.00%	
		0	65	7.19	50	(23.08%)
500	F	1	205	23.73	160	(21.95%)
		2	185	20.99	140	(24.32%)
		3	150	17.15	115	(23.33%)
		4	120	13.34	90	(25.00%)
		5	85	9.49	65	(23.53%)
	CP	6	185	20.71	140	(24.32%)
		7	150	16.70	110	(26.67%)
		8	115	13.12	85	(26.09%)
		9	65	7.27	50	(23.08%)
		0	45	3.96	50	11.11%
600	F	1	170	18.89	125	(26.47%)
		2	150	16.97	115	(23.33%)
		3	115	13.13	90	(21.74%)
		4	85	9.31	60	(29.41%)
		5	65	5.47	50	(23.08%)
	CP	6	140	15.64	105	(25.00%)
		7	105	11.63	80	(23.81%)
		8	70	8.05	75	7.14%
		9	45	2.20	50	11.11%
		0	45	0.00	50	11.11%
700	F	1	130	14.87	105	(19.23%)
		2	115	12.95	85	(26.09%)
		3	95	9.12	75	(21.05%)
		4	75	5.30	50	(33.33%)
		5	65	1.46	50	(23.08%)
	CP	6	95	10.56	105	10.53%
		7	75	6.56	80	6.67%
		8	65	2.97	75	15.38%
		9	45	0.00	50	11.11%
		0	45	0.00	50	11.11%

NW-10 Worton County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94	1995 LNI	>= DRYLAND	>= DRYLAND
			Irrigated Land Value	(8-yr Avg)	95 Irrigated Land Value	94-95 % CHANGE
					15.00%	
100	F	1	305	47.04	315	3.28%
		2	290	42.09	280	(3.45%)
		3	255	35.39	235	(7.84%)
		4	220	26.27	175	(20.45%)
		5	190	21.10	140	(26.32%)
	CP	6	315	44.27	295	(6.35%)
		7	280	37.74	250	(10.71%)
		8	245	31.77	210	(14.29%)
		9	195	21.96	145	(25.64%)
		0	165	18.60	125	(24.24%)
200	F	1	275	41.64	280	1.82%
		2	255	36.69	245	(3.92%)
		3	225	29.99	200	(11.11%)
		4	190	21.41	145	(23.68%)
		5	155	17.46	115	(25.81%)
	CP	6	275	37.64	250	(9.09%)
		7	240	31.11	205	(14.58%)
		8	205	25.14	170	(17.07%)
		9	155	17.31	115	(25.81%)
		0	125	14.00	95	(24.00%)
300	F	1	250	35.88	240	(4.00%)
		2	230	30.93	205	(10.87%)
		3	200	24.24	160	(20.00%)
		4	165	18.44	125	(24.24%)
		5	130	14.60	95	(26.92%)
	CP	6	240	31.13	210	(12.50%)
		7	205	24.60	165	(19.51%)
		8	175	19.57	130	(25.71%)
		9	120	13.72	90	(25.00%)
		0	95	10.41	70	(26.32%)
400	F	1	225	30.05	200	(11.11%)
		2	210	25.10	165	(21.43%)
		3	175	19.72	130	(25.71%)
		4	140	15.89	105	(25.00%)
		5	105	12.05	80	(23.81%)
	CP	6	215	24.60	165	(23.26%)
		7	175	19.93	135	(22.86%)
		8	145	16.34	110	(24.14%)
		9	95	10.49	70	(26.32%)
		0	65	7.19	60	(7.69%)

NW-10 Morton County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94	1995 LNI	>=DRYLAND	>=DRYLAND
			Irrigated Land Value	(8-yr Avg)	95 Irrigated Land Value	94-95 % CHANGE
					15.00%	
500	F	1	205	23.73	160	(21.95%)
		2	185	20.99	140	(24.32%)
		3	150	17.15	115	(23.33%)
		4	120	13.34	90	(25.00%)
		5	85	9.49	65	(23.53%)
	CP	6	185	20.71	140	(24.32%)
		7	150	16.70	110	(26.67%)
		8	115	13.12	85	(26.09%)
		9	65	7.27	60	(7.69%)
		0	45	3.96	60	33.33%
600	F	1	170	18.89	125	(26.47%)
		2	150	16.97	115	(23.33%)
		3	115	13.13	90	(21.74%)
		4	85	9.31	60	(29.41%)
		5	65	5.47	60	(7.69%)
	CP	6	140	15.64	115	(17.86%)
		7	105	11.63	95	(9.52%)
		8	70	8.05	80	14.29%
		9	45	2.20	60	33.33%
		0	45	0.00	60	33.33%
700	F	1	130	14.87	115	(11.54%)
		2	115	12.95	95	(17.39%)
		3	95	9.12	80	(15.79%)
		4	80	5.30	60	(25.00%)
		5	65	1.46	60	(7.69%)
	CP	6	95	10.56	115	21.05%
		7	80	6.56	95	18.75%
		8	65	2.97	80	23.08%
		9	45	0.00	60	33.33%
		0	45	0.00	60	33.33%

NW-10 Thomas County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % Change
					15.00%	
100	F	1	305	47.04	315	3.28%
		2	290	42.09	280	(3.45%)
		3	255	35.39	235	(7.84%)
		4	220	26.27	175	(20.45%)
		5	190	21.10	140	(26.32%)
	CP	6	315	44.27	295	(6.35%)
		7	280	37.74	250	(10.71%)
		8	245	31.77	210	(14.29%)
		9	195	21.96	145	(25.64%)
		0	165	18.60	125	(24.24%)
200	F	1	275	41.64	280	1.82%
		2	255	36.69	245	(3.92%)
		3	225	29.99	200	(11.11%)
		4	190	21.41	145	(23.68%)
		5	155	17.46	115	(25.81%)
	CP	6	275	37.64	250	(9.09%)
		7	240	31.11	205	(14.58%)
		8	205	25.14	170	(17.07%)
		9	155	17.31	115	(25.81%)
		0	125	14.00	95	(24.00%)
300	F	1	250	35.88	240	(4.00%)
		2	230	30.93	205	(10.87%)
		3	200	24.24	160	(20.00%)
		4	165	18.44	125	(24.24%)
		5	130	14.60	95	(26.92%)
	CP	6	240	31.13	210	(12.50%)
		7	205	24.60	165	(19.51%)
		8	175	19.57	130	(25.71%)
		9	120	13.72	90	(25.00%)
		0	95	10.41	70	(26.32%)
400	F	1	225	30.05	200	(11.11%)
		2	210	25.10	165	(21.43%)
		3	175	19.72	130	(25.71%)
		4	140	15.89	105	(25.00%)
		5	105	12.05	80	(23.81%)
	CP	6	215	24.60	165	(23.26%)
		7	175	19.93	135	(22.86%)
		8	145	16.34	110	(24.14%)
		9	95	10.49	70	(26.32%)

NW-10 Thomas County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % Change
					15.00%	
		0	65	7.19	50	(23.08%)
500	F	1	205	23.73	160	(21.95%)
		2	185	20.99	140	(24.32%)
		3	150	17.15	115	(23.33%)
		4	120	13.34	90	(25.00%)
		5	85	9.49	65	(23.53%)
	CP	6	185	20.71	140	(24.32%)
		7	150	16.70	110	(26.67%)
		8	115	13.12	85	(26.09%)
		9	65	7.27	50	(23.08%)
		0	45	3.96	45	0.00%
600	F	1	170	18.89	125	(26.47%)
		2	150	16.97	115	(23.33%)
		3	115	13.13	90	(21.74%)
		4	85	9.31	60	(29.41%)
		5	70	5.47	45	(35.71%)
	CP	6	140	15.64	105	(25.00%)
		7	105	11.63	85	(19.05%)
		8	70	8.05	75	7.14%
		9	45	2.20	45	0.00%
		0	45	0.00	45	0.00%
700	F	1	130	14.87	100	(23.08%)
		2	115	12.95	85	(26.09%)
		3	95	9.12	75	(21.05%)
		4	80	5.30	45	(43.75%)
		5	70	1.46	45	(35.71%)
	CP	6	95	10.56	95	0.00%
		7	80	6.56	85	6.25%
		8	70	2.97	75	7.14%
		9	45	0.00	45	0.00%
		0	45	0.00	45	0.00%

WC-20 Lane County Irrigated Land values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 %CHANGE
					15.00%	
100	F	1	305	\$49.69	330	8.20%
		2	290	44.74	300	3.45%
		3	255	38.25	255	0.00%
		4	220	30.78	205	(6.82%)
		5	190	23.30	155	(18.42%)
	CP	6	315	48.49	325	3.17%
		7	280	41.45	275	(1.79%)
		8	245	35.22	235	(4.08%)
		9	195	25.72	170	(12.82%)
		0	165	18.77	125	(24.24%)
200	F	1	275	44.54	295	7.27%
		2	255	39.58	265	3.92%
		3	225	33.10	220	(2.22%)
		4	190	25.63	170	(10.53%)
		5	155	18.14	120	(22.58%)
	CP	6	275	41.83	280	1.82%
		7	240	34.79	230	(4.17%)
		8	205	28.56	190	(7.32%)
		9	155	19.06	125	(19.35%)
		0	125	14.00	95	(24.00%)
300	F	1	250	39.24	260	4.00%
		2	230	34.29	230	0.00%
		3	200	27.81	185	(7.50%)
		4	165	20.34	135	(18.18%)
		5	130	14.60	95	(26.92%)
	CP	6	240	35.28	235	(2.08%)
		7	205	28.24	190	(7.32%)
		8	175	22.00	145	(17.14%)
		9	120	13.72	90	(25.00%)
		0	95	10.41	70	(26.32%)
400	F	1	225	34.04	225	0.00%
		2	210	29.09	195	(7.14%)
		3	175	22.60	150	(14.29%)
		4	140	15.89	105	(25.00%)
		5	105	12.05	80	(23.81%)

WC-26 Lane County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					15.00%	
	CP	6	215	28.49	190	(11.63%)
		7	175	21.45	145	(17.14%)
		8	145	16.34	110	(24.14%)
		9	95	10.49	70	(26.32%)
		0	65	7.19	60	(7.69%)
500	F	1	205	\$28.33	190	(7.32%)
		2	185	23.37	155	(16.22%)
		3	150	17.15	115	(23.33%)
		4	120	13.34	90	(25.00%)
		5	85	9.49	65	(23.53%)
	CP	6	185	21.45	145	(21.62%)
		7	150	16.70	110	(26.67%)
		8	115	13.12	85	(26.09%)
		9	65	7.27	60	(7.69%)
		0	55	3.96	60	9.09%
600	F	1	170	21.71	145	(14.71%)
		2	150	16.97	115	(23.33%)
		3	115	13.13	90	(21.74%)
		4	80	9.31	60	(25.00%)
		5	70	5.47	60	(14.29%)
	CP	6	140	15.64	105	(25.00%)
		7	105	11.63	85	(19.05%)
		8	70	8.05	75	7.14%
		9	55	2.20	60	9.09%
		0	55	0.00	60	9.09%
700	F	1	130	15.14	100	(23.08%)
		2	115	12.95	85	(26.09%)
		3	95	9.12	75	(21.05%)
		4	75	5.30	60	(20.00%)
		5	70	1.46	60	(14.29%)
	CP	6	95	10.56	100	5.26%
		7	75	6.56	85	13.33%
		8	70	2.97	75	7.14%
		9	55	0.00	60	9.09%
		0	55	0.00	60	9.09%

WC-20 Wallace County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94	1995 LNI	>= DRYLAND	>= DRYLAND
			Irrigated Land Value	(8-yr Avg)	95 Irrigated Land Value	94-95 %CHANGE
					15.00%	
100	F	1	305	\$49.69	330	8.20%
		2	290	44.74	300	3.45%
		3	255	38.25	255	0.00%
		4	220	30.78	205	(6.82%)
		5	190	23.30	155	(18.42%)
	CP	6	315	48.49	325	3.17%
		7	280	41.45	275	(1.79%)
		8	245	35.22	235	(4.08%)
		9	195	25.72	170	(12.82%)
		0	165	18.77	125	(24.24%)
200	F	1	275	44.54	295	7.27%
		2	255	39.58	265	3.92%
		3	225	33.10	220	(2.22%)
		4	190	25.63	170	(10.53%)
		5	155	18.14	120	(22.58%)
	CP	6	275	41.83	280	1.82%
		7	240	34.79	230	(4.17%)
		8	205	28.56	190	(7.32%)
		9	155	19.06	125	(19.35%)
		0	125	14.00	95	(24.00%)
300	F	1	250	39.24	260	4.00%
		2	230	34.29	230	0.00%
		3	200	27.81	185	(7.50%)
		4	165	20.34	135	(18.18%)
		5	130	14.60	95	(26.92%)
	CP	6	240	35.28	235	(2.08%)
		7	205	28.24	190	(7.32%)
		8	175	22.00	145	(17.14%)
		9	120	13.72	90	(25.00%)
		0	95	10.41	70	(26.32%)
400	F	1	225	34.04	225	0.00%
		2	210	29.09	195	(7.14%)
		3	175	22.60	150	(14.29%)
		4	140	15.89	105	(25.00%)
		5	105	12.05	80	(23.81%)
	CP	6	215	28.49	190	(11.63%)
		7	175	21.45	145	(17.14%)
		8	145	16.34	110	(24.14%)
		9	95	10.49	70	(26.32%)
		0	65	7.19	55	(15.38%)

6-11
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WC-20 Wallace County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94	1995 LNI	>=DRYLAND	>=DRYLAND
			Irrigated Land Value	(8-yr Avg)	95 Irrigated Land Value	94-95 %CHANGE
					15.00%	
500	F	1	205	\$28.33	190	(7.32%)
		2	185	23.37	155	(16.22%)
		3	150	17.15	115	(23.33%)
		4	120	13.34	90	(25.00%)
		5	85	9.49	65	(23.53%)
	CP	6	185	21.45	145	(21.62%)
		7	150	16.70	110	(26.67%)
		8	115	13.12	85	(26.09%)
		9	65	7.27	55	(15.38%)
		0	45	3.96	55	22.22%
600	F	1	170	21.71	145	(14.71%)
		2	150	16.97	115	(23.33%)
		3	115	13.13	90	(21.74%)
		4	85	9.31	60	(29.41%)
		5	60	5.47	55	(8.33%)
	CP	6	140	15.64	105	(25.00%)
		7	105	11.63	80	(23.81%)
		8	70	8.05	70	0.00%
		9	45	2.20	55	22.22%
		0	45	0.00	55	22.22%
700	F	1	130	15.14	100	(23.08%)
		2	115	12.95	85	(26.09%)
		3	80	9.12	70	(12.50%)
		4	70	5.30	55	(21.43%)
		5	60	1.46	55	(8.33%)
	CP	6	95	10.56	90	(5.26%)
		7	70	6.56	80	14.29%
		8	60	2.97	70	16.67%
		9	45	0.00	55	22.22%
		0	45	0.00	55	22.22%

SW-30 Finney County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94	1995 LNI	>= DRYLAND	>= DRYLAND
			Irrigated Land Value	(8-yr Avg)	95 Irrigated Land Value	94-95 % CHANGE
					15.00%	
100	F	1	320	\$58.16	390	21.88%
		2	305	52.65	350	14.75%
		3	270	45.05	300	11.11%
		4	235	37.10	245	4.26%
		5	200	29.13	195	(2.50%)
	CP	6	335	56.59	375	11.94%
		7	300	48.85	325	8.33%
		8	265	41.51	275	3.77%
		9	210	31.49	210	0.00%
		0	180	24.10	160	(11.11%)
200	F	1	290	53.18	355	22.41%
		2	270	47.67	320	18.52%
		3	235	40.06	265	12.77%
		4	200	32.11	215	7.50%
		5	165	24.15	160	(3.03%)
	CP	6	295	50.02	335	13.56%
		7	255	42.28	280	9.80%
		8	225	34.94	235	4.44%
		9	170	24.92	165	(2.94%)
		0	140	17.52	115	(17.86%)
300	F	1	265	48.23	320	20.75%
		2	245	42.72	285	16.33%
		3	210	35.11	235	11.90%
		4	175	27.16	180	2.86%
		5	140	19.20	130	(7.14%)
	CP	6	260	43.80	290	11.54%
		7	225	36.06	240	6.67%
		8	190	28.72	190	0.00%
		9	140	18.70	125	(10.71%)
		0	110	12.24	80	(27.27%)
400	F	1	240	43.55	290	20.83%
		2	225	38.04	255	13.33%
		3	190	30.43	205	7.89%
		4	155	22.48	150	(3.23%)
		5	120	14.52	95	(20.83%)
	CP	6	235	37.86	250	6.38%
		7	195	30.12	200	2.56%
		8	165	22.78	150	(9.09%)
		9	110	13.09	85	(22.73%)
		0	80	9.02	70	(12.50%)

SW-30 Wainey County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 %CHANGE
					15.00%	
500	F	1	220	\$38.54	255	15.91%
		2	200	33.03	220	10.00%
		3	165	25.42	170	3.03%
		4	130	17.47	115	(11.54%)
		5	95	10.81	70	(26.32%)
	CP	6	205	31.69	210	2.44%
		7	165	23.95	160	(3.03%)
		8	135	16.61	110	(18.52%)
		9	80	9.16	70	(12.50%)
		0	60	5.79	70	16.67%
600	F	1	185	32.44	215	16.22%
		2	165	26.94	180	9.09%
		3	130	19.33	130	0.00%
		4	95	11.58	75	(21.05%)
		5	75	6.79	70	(6.67%)
	CP	6	160	24.13	160	0.00%
		7	120	16.38	110	(8.33%)
		8	90	10.16	80	(11.11%)
		9	60	4.09	70	16.67%
		0	60	0.72	70	16.67%
700	F	1	145	26.42	175	20.69%
		2	130	20.92	140	7.69%
		3	95	13.31	90	(5.26%)
		4	85	6.71	70	(17.65%)
		5	75	2.78	70	(6.67%)
	CP	6	115	16.68	110	(4.35%)
		7	85	9.47	90	5.88%
		8	75	5.00	80	6.67%
		9	60	0.00	70	16.67%
		0	60	0.00	70	16.67%

SW-3 Hodgeman Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94	1995 LNI	>=DRYLAND	>=DRYLAND
			Irrigated Land Value	(8-yr Avg)	95 Irrigated Land Value	94-95 % CHANGE
					15.00%	
100	F	1	320	\$58.16	390	21.88%
		2	305	52.65	350	14.75%
		3	270	45.05	300	11.11%
		4	235	37.10	245	4.26%
		5	200	29.13	195	(2.50%)
	CP	6	335	56.59	375	11.94%
		7	300	48.85	325	8.33%
		8	265	41.51	275	3.77%
		9	210	31.49	210	0.00%
		0	180	24.10	160	(11.11%)
200	F	1	290	53.18	355	22.41%
		2	270	47.67	320	18.52%
		3	235	40.06	265	12.77%
		4	200	32.11	215	7.50%
		5	165	24.15	160	(3.03%)
	CP	6	295	50.02	335	13.56%
		7	255	42.28	280	9.80%
		8	225	34.94	235	4.44%
		9	170	24.92	165	(2.94%)
		0	140	17.52	115	(17.86%)
300	F	1	265	48.23	320	20.75%
		2	245	42.72	285	16.33%
		3	210	35.11	235	11.90%
		4	175	27.16	180	2.86%
		5	140	19.20	130	(7.14%)
	CP	6	260	43.80	290	11.54%
		7	225	36.06	240	6.67%
		8	190	28.72	190	0.00%
		9	140	18.70	125	(10.71%)
		0	110	12.24	80	(27.27%)
400	F	1	240	43.55	290	20.83%
		2	225	38.04	255	13.33%
		3	190	30.43	205	7.89%
		4	155	22.48	150	(3.23%)
		5	120	14.52	95	(20.83%)
	CP	6	235	37.86	250	6.38%
		7	195	30.12	200	2.56%
		8	165	22.78	150	(9.09%)
		9	110	13.09	85	(22.73%)
		0	80	9.02	65	(18.75%)

SW-3 Hodgeman Irrigated Land Values

Well	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>= DRYLAND 95 Irrigated Land Value	>= DRYLAND 94-95 % CHANGE
					15.00%	
500	F	1	220	\$38.54	255	15.91%
		2	200	33.03	220	10.00%
		3	165	25.42	170	3.03%
		4	130	17.47	115	(11.54%)
		5	95	10.81	70	(26.32%)
	CP	6	205	31.69	210	2.44%
		7	165	23.95	160	(3.03%)
		8	135	16.61	110	(18.52%)
		9	80	9.16	65	(18.75%)
		0	60	5.79	65	8.33%
600	F	1	185	32.44	215	16.22%
		2	165	26.94	180	9.09%
		3	130	19.33	130	0.00%
		4	95	11.58	75	(21.05%)
		5	70	6.79	65	(7.14%)
	CP	6	160	24.13	160	0.00%
		7	120	16.38	110	(8.33%)
		8	90	10.16	75	(16.67%)
		9	60	4.09	65	8.33%
		0	60	0.72	65	8.33%
700	F	1	145	26.42	175	20.69%
		2	130	20.92	140	7.69%
		3	95	13.31	90	(5.26%)
		4	75	6.71	65	(13.33%)
		5	70	2.78	65	(7.14%)
	CP	6	115	16.68	110	(4.35%)
		7	75	9.47	80	6.67%
		8	70	5.00	75	7.14%
		9	60	0.00	65	8.33%
		0	60	0.00	65	8.33%

SW-3, Stanton County Irrigated La. Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>= DRYLAND 95 Irrigated Land Value	>= DRYLAND 94-95 % CHANGE
					15.00%	
100	F	1	320	\$58.16	390	21.88%
		2	305	52.65	350	14.75%
		3	270	45.05	300	11.11%
		4	235	37.10	245	4.26%
		5	200	29.13	195	(2.50%)
	CP	6	335	56.59	375	11.94%
		7	300	48.85	325	8.33%
		8	265	41.51	275	3.77%
		9	210	31.49	210	0.00%
		0	180	24.10	160	(11.11%)
200	F	1	290	53.18	355	22.41%
		2	270	47.67	320	18.52%
		3	235	40.06	265	12.77%
		4	200	32.11	215	7.50%
		5	165	24.15	160	(3.03%)
	CP	6	295	50.02	335	13.56%
		7	255	42.28	280	9.80%
		8	225	34.94	235	4.44%
		9	170	24.92	165	(2.94%)
		0	140	17.52	115	(17.86%)
300	F	1	265	48.23	320	20.75%
		2	245	42.72	285	16.33%
		3	210	35.11	235	11.90%
		4	175	27.16	180	2.86%
		5	140	19.20	130	(7.14%)
	CP	6	260	43.80	290	11.54%
		7	225	36.06	240	6.67%
		8	190	28.72	190	0.00%
		9	140	18.70	125	(10.71%)
		0	110	12.24	80	(27.27%)
400	F	1	240	43.55	290	20.83%
		2	225	38.04	255	13.33%
		3	190	30.43	205	7.89%
		4	155	22.48	150	(3.23%)
		5	120	14.52	95	(20.83%)
	CP	6	235	37.86	250	6.38%
		7	195	30.12	200	2.56%
		8	165	22.78	150	(9.09%)

SW-3 Stanton County Irrigated La. Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					15.00%	
		9	110	13.09	85	(22.73%)
		0	80	9.02	60	(25.00%)
500	F	1	220	\$38.54	255	15.91%
		2	200	33.03	220	10.00%
		3	165	25.42	170	3.03%
		4	130	17.47	115	(11.54%)
		5	95	10.81	70	(26.32%)
	CP	6	205	31.69	210	2.44%
		7	165	23.95	160	(3.03%)
		8	135	16.61	110	(18.52%)
		9	80	9.16	60	(25.00%)
		0	50	5.79	55	10.00%
600	F	1	185	32.44	215	16.22%
		2	165	26.94	180	9.09%
		3	130	19.33	130	0.00%
		4	95	11.58	75	(21.05%)
		5	60	6.79	55	(8.33%)
	CP	6	160	24.13	160	0.00%
		7	120	16.38	110	(8.33%)
		8	90	10.16	70	(22.22%)
		9	50	4.09	55	10.00%
		0	50	0.72	55	10.00%
700	F	1	145	26.42	175	20.69%
		2	130	20.92	140	7.69%
		3	95	13.31	90	(5.26%)
		4	70	6.71	55	(21.43%)
		5	60	2.78	55	(8.33%)
	CP	6	115	16.68	110	(4.35%)
		7	75	9.47	80	6.67%
		8	60	5.00	65	8.33%
		9	50	0.00	55	10.00%
		0	50	0.00	55	10.00%

S 30 Stevens Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					15.00%	
100	F	1	320	\$58.16	390	21.88%
		2	305	52.65	350	14.75%
		3	270	45.05	300	11.11%
		4	235	37.10	245	4.26%
		5	200	29.13	195	(2.50%)
	CP	6	335	56.59	375	11.94%
		7	300	48.85	325	8.33%
		8	265	41.51	275	3.77%
		9	210	31.49	210	0.00%
		0	180	24.10	160	(11.11%)
200	F	1	290	53.18	355	22.41%
		2	270	47.67	320	18.52%
		3	235	40.06	265	12.77%
		4	200	32.11	215	7.50%
		5	165	24.15	160	(3.03%)
	CP	6	295	50.02	335	13.56%
		7	255	42.28	280	9.80%
		8	225	34.94	235	4.44%
		9	170	24.92	165	(2.94%)
		0	140	17.52	115	(17.86%)
300	F	1	265	48.23	320	20.75%
		2	245	42.72	285	16.33%
		3	210	35.11	235	11.90%
		4	175	27.16	180	2.86%
		5	140	19.20	130	(7.14%)
	CP	6	260	43.80	290	11.54%
		7	225	36.06	240	6.67%
		8	190	28.72	190	0.00%
		9	140	18.70	125	(10.71%)
		0	110	12.24	80	(27.27%)
400	F	1	240	43.55	290	20.83%
		2	225	38.04	255	13.33%
		3	190	30.43	205	7.89%
		4	155	22.48	150	(3.23%)
		5	120	14.52	95	(20.83%)
	CP	6	235	37.86	250	6.38%
		7	195	30.12	200	2.56%
		8	165	22.78	150	(9.09%)

S. 30 Stevens Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					15.00%	
		9	110	13.09	85	(22.73%)
		0	80	9.02	60	(25.00%)
500	F	1	220	\$38.54	255	15.91%
		2	200	33.03	220	10.00%
		3	165	25.42	170	3.03%
		4	130	17.47	115	(11.54%)
		5	95	10.81	70	(26.32%)
	CP	6	205	31.69	210	2.44%
		7	165	23.95	160	(3.03%)
		8	135	16.61	110	(18.52%)
		9	80	9.16	60	(25.00%)
		0	50	5.79	45	(10.00%)
600	F	1	185	32.44	215	16.22%
		2	165	26.94	180	9.09%
		3	130	19.33	130	0.00%
		4	95	11.58	75	(21.05%)
		5	60	6.79	45	(25.00%)
	CP	6	160	24.13	160	0.00%
		7	120	16.38	110	(8.33%)
		8	90	10.16	70	(22.22%)
		9	35	4.09	45	28.57%
		0	35	0.72	45	28.57%
700	F	1	145	26.42	175	20.69%
		2	130	20.92	140	7.69%
		3	95	13.31	90	(5.26%)
		4	70	6.71	45	(35.71%)
		5	60	2.78	45	(25.00%)
	CP	6	115	16.68	110	(4.35%)
		7	75	9.47	80	6.67%
		8	60	5.00	65	8.33%
		9	35	0.00	45	28.57%
		0	35	0.00	45	28.57%

NC-40 Osborne Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					15.00%	
100	F	1	305	\$46.94	315	3.28%
		2	290	41.67	280	(3.45%)
		3	255	33.92	225	(11.76%)
		4	220	27.26	180	(18.18%)
		5	190	21.60	145	(23.68%)
	CP	6	315	42.43	285	(9.52%)
		7	280	35.08	235	(16.07%)
		8	245	29.20	195	(20.41%)
		9	195	21.91	145	(25.64%)
		0	165	18.60	125	(24.24%)
200	F	1	275	40.90	275	0.00%
		2	255	35.63	240	(5.88%)
		3	225	28.05	185	(17.78%)
		4	190	22.41	150	(21.05%)
		5	155	17.46	115	(25.81%)
	CP	6	275	34.79	230	(16.36%)
		7	240	28.86	190	(20.83%)
		8	205	23.16	155	(24.39%)
		9	155	17.31	115	(25.81%)
		0	125	14.00	95	(24.00%)
300	F	1	250	33.92	225	(10.00%)
		2	230	29.16	195	(15.22%)
		3	200	23.13	155	(22.50%)
		4	165	18.44	125	(24.24%)
		5	130	14.60	95	(26.92%)
	CP	6	240	29.25	195	(18.75%)
		7	205	23.37	155	(24.39%)
		8	175	19.57	130	(25.71%)
		9	120	13.72	90	(25.00%)
		0	95	10.41	70	(26.32%)
400	F	1	225	28.39	190	(15.56%)
		2	210	24.59	165	(21.43%)
		3	175	19.72	130	(25.71%)
		4	140	15.89	105	(25.00%)
		5	105	12.05	80	(23.81%)
	CP	6	215	24.15	160	(25.58%)
		7	175	19.93	135	(22.86%)
		8	145	16.34	110	(24.14%)

No. 40 Osborne Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					15.00%	
		9	95	10.49	85	(10.53%)
		0	65	7.19	60	(7.69%)
500	F	1	205	\$23.64	160	(21.95%)
		2	185	20.99	140	(24.32%)
		3	150	17.15	115	(23.33%)
		4	120	13.34	90	(25.00%)
		5	95	9.49	65	(31.58%)
	CP	6	185	20.71	145	(21.62%)
		7	150	16.70	125	(16.67%)
		8	115	13.12	100	(13.04%)
		9	80	7.27	85	6.25%
		0	55	3.96	60	9.09%
600	F	1	170	18.89	145	(14.71%)
		2	150	16.97	125	(16.67%)
		3	140	13.13	100	(28.57%)
		4	120	9.31	85	(29.17%)
		5	95	5.47	60	(36.84%)
	CP	6	140	15.64	145	3.57%
		7	120	11.63	125	4.17%
		8	95	8.05	100	5.26%
		9	80	2.20	85	6.25%
		0	55	0.00	60	9.09%
700	F	1	140	14.87	145	3.57%
		2	140	12.95	125	(10.71%)
		3	140	9.12	100	(28.57%)
		4	120	5.30	85	(29.17%)
		5	95	1.46	60	(36.84%)
	CP	6	140	10.56	145	3.57%
		7	120	6.56	125	4.17%
		8	95	2.97	100	5.26%
		9	80	0.00	85	6.25%
		0	55	0.00	60	9.09%

NC-40 Republic County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					15.00%	
100	F	1	305	\$46.94	315	3.28%
		2	290	41.67	280	(3.45%)
		3	255	33.92	225	(11.76%)
		4	220	27.26	180	(18.18%)
		5	190	21.60	145	(23.68%)
	CP	6	315	42.43	285	(9.52%)
		7	280	35.08	235	(16.07%)
		8	245	29.20	195	(20.41%)
		9	195	21.91	145	(25.64%)
		0	165	18.60	125	(24.24%)
200	F	1	275	40.90	275	0.00%
		2	255	35.63	240	(5.88%)
		3	225	28.05	185	(17.78%)
		4	190	22.41	150	(21.05%)
		5	155	17.46	115	(25.81%)
	CP	6	275	34.79	230	(16.36%)
		7	240	28.86	190	(20.83%)
		8	205	23.16	155	(24.39%)
		9	155	17.31	120	(22.58%)
		0	125	14.00	95	(24.00%)
300	F	1	250	33.92	225	(10.00%)
		2	230	29.16	195	(15.22%)
		3	200	23.13	155	(22.50%)
		4	175	18.44	125	(28.57%)
		5	145	14.60	95	(34.48%)
	CP	6	240	29.25	205	(14.58%)
		7	205	23.37	185	(9.76%)
		8	175	19.57	150	(14.29%)
		9	120	13.72	120	0.00%
		0	95	10.41	75	(21.05%)
400	F	1	225	28.39	205	(8.89%)
		2	210	24.59	185	(11.90%)
		3	200	19.72	150	(25.00%)
		4	175	15.89	120	(31.43%)
		5	145	12.05	80	(44.83%)
	CP	6	215	24.15	205	(4.65%)
		7	175	19.93	185	5.71%
		8	145	16.34	150	3.45%

NC-40 Republic County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					15.00%	
		9	115	10.49	120	4.35%
		0	75	7.19	75	0.00%
500	F	1	205	\$23.64	205	0.00%
		2	200	20.99	185	(7.50%)
		3	200	17.15	150	(25.00%)
		4	175	13.34	120	(31.43%)
		5	145	9.49	75	(48.28%)
	CP	6	200	20.71	205	2.50%
		7	175	16.70	185	5.71%
		8	145	13.12	150	3.45%
		9	115	7.27	120	4.35%
		0	75	3.96	75	0.00%
600	F	1	200	18.89	205	2.50%
		2	200	16.97	185	(7.50%)
		3	200	13.13	150	(25.00%)
		4	175	9.31	120	(31.43%)
		5	145	5.47	75	(48.28%)
	CP	6	200	15.64	205	2.50%
		7	175	11.63	185	5.71%
		8	145	8.05	150	3.45%
		9	115	2.20	120	4.35%
		0	75	0.00	75	0.00%
700	F	1	200	14.87	205	2.50%
		2	200	12.95	185	(7.50%)
		3	200	9.12	150	(25.00%)
		4	175	5.30	120	(31.43%)
		5	145	1.46	75	(48.28%)
	CP	6	200	10.56	205	2.50%
		7	175	6.56	185	5.71%
		8	145	2.97	150	3.45%
		9	115	0.00	120	4.35%
		0	75	0.00	75	0.00%

C-50 Barton County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94	1995 LNI	>=DRYLAND	>=DRYLAND
			Irrigated Land Value	(8-yr Avg)	95 Irrigated Land Value	94-95 % CHANGE
					15.00%	
100	F	1	320	\$55.51	370	15.63%
		2	300	49.72	330	10.00%
		3	265	41.79	280	5.66%
		4	230	33.49	225	(2.17%)
		5	195	25.19	170	(12.82%)
	CP	6	330	49.95	335	1.52%
		7	295	41.95	280	(5.08%)
		8	260	34.27	230	(11.54%)
		9	210	24.54	165	(21.43%)
		0	180	20.12	135	(25.00%)
200	F	1	285	50.04	335	17.54%
		2	270	44.25	295	9.26%
		3	235	36.32	240	2.13%
		4	200	28.01	185	(7.50%)
		5	165	19.80	130	(21.21%)
	CP	6	290	42.54	285	(1.72%)
		7	255	34.54	230	(9.80%)
		8	220	26.86	180	(18.18%)
		9	170	18.88	125	(26.47%)
		0	140	15.52	105	(25.00%)
300	F	1	260	44.19	295	13.46%
		2	245	38.40	255	4.08%
		3	210	30.47	205	(2.38%)
		4	175	22.16	150	(14.29%)
		5	140	15.71	105	(25.00%)
	CP	6	260	35.51	235	(9.62%)
		7	220	27.51	185	(15.91%)
		8	190	21.53	145	(23.68%)
		9	135	15.29	100	(25.93%)
		0	105	11.93	80	(23.81%)
400	F	1	245	38.74	260	6.12%
		2	220	32.96	220	0.00%
		3	185	25.02	165	(10.81%)
		4	150	17.71	120	(20.00%)
		5	115	13.16	90	(21.74%)
	CP	6	230	29.08	195	(15.22%)
		7	195	22.51	150	(23.08%)
		8	160	18.03	120	(25.00%)

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C-50 Barton County Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					15.00%	
		9	105	12.06	80	(23.81%)
		0	75	8.70	75	0.00%
500	F	1	215	\$32.96	220	2.33%
		2	200	27.18	180	(10.00%)
		3	165	19.80	130	(21.21%)
		4	130	14.51	95	(26.92%)
		5	105	10.59	75	(28.57%)
	CP	6	200	23.76	160	(20.00%)
		7	165	18.47	130	(21.21%)
		8	135	15.14	110	(18.52%)
		9	80	8.84	75	(6.25%)
		0	70	5.48	75	7.14%
600	F	1	180	25.94	175	(2.78%)
		2	165	20.34	135	(18.18%)
		3	150	14.40	110	(26.67%)
		4	125	10.53	75	(40.00%)
		5	105	6.57	75	(28.57%)
	CP	6	155	17.57	150	(3.23%)
		7	125	13.40	130	4.00%
		8	105	9.74	110	4.76%
		9	70	3.77	75	7.14%
		0	70	0.41	75	7.14%
700	F	1	150	19.41	150	0.00%
		2	150	15.07	130	(13.33%)
		3	150	10.40	110	(26.67%)
		4	125	6.47	75	(40.00%)
		5	105	2.56	75	(28.57%)
	CP	6	150	12.49	150	0.00%
		7	125	8.32	130	4.00%
		8	105	4.66	110	4.76%
		9	70	0.00	75	7.14%
		0	70	0.00	75	7.14%

C-50 Ellsworth Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					15.00%	
100	F	1	320	\$55.51	370	15.63%
		2	300	49.72	330	10.00%
		3	265	41.79	280	5.66%
		4	230	33.49	225	(2.17%)
		5	195	25.19	170	(12.82%)
	C	6	330	49.95	335	1.52%
		7	295	41.95	280	(5.08%)
		8	260	34.27	230	(11.54%)
		9	210	24.54	165	(21.43%)
		0	180	20.12	135	(25.00%)
200	F	1	285	50.04	335	17.54%
		2	270	44.25	295	9.26%
		3	235	36.32	240	2.13%
		4	200	28.01	185	(7.50%)
		5	165	19.80	130	(21.21%)
	CP	6	290	42.54	285	(1.72%)
		7	255	34.54	230	(9.80%)
		8	220	26.86	180	(18.18%)
		9	170	18.88	125	(26.47%)
		0	140	15.52	105	(25.00%)
300	F	1	260	44.19	295	13.46%
		2	245	38.40	255	4.08%
		3	210	30.47	205	(2.38%)
		4	175	22.16	150	(14.29%)
		5	140	15.71	105	(25.00%)
	CP	6	260	35.51	235	(9.62%)
		7	220	27.51	185	(15.91%)
		8	190	21.53	145	(23.68%)
		9	135	15.29	100	(25.93%)
		0	105	11.93	90	(14.29%)
400	F	1	245	38.74	260	6.12%
		2	220	32.96	220	0.00%
		3	185	25.02	165	(10.81%)
		4	150	17.71	120	(20.00%)
		5	120	13.16	90	(25.00%)

C-00 Ellsworth Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					15.00%	
	CP	6	230	29.08	195	(15.22%)
		7	195	22.51	150	(23.08%)
		8	160	18.03	120	(25.00%)
		9	105	12.06	90	(14.29%)
		0	95	8.70	90	(5.26%)
500	F	1	215	\$32.96	220	2.33%
		2	200	27.18	180	(10.00%)
		3	165	19.80	130	(21.21%)
		4	135	14.51	95	(29.63%)
		5	120	10.59	90	(25.00%)
	CP	6	200	23.76	160	(20.00%)
		7	165	18.47	130	(21.21%)
		8	135	15.14	115	(14.81%)
		9	95	8.84	90	(5.26%)
		0	95	5.48	90	(5.26%)
600	F	1	180	25.94	175	(2.78%)
		2	165	20.34	135	(18.18%)
		3	165	14.40	115	(30.30%)
		4	135	10.53	90	(33.33%)
		5	120	6.57	90	(25.00%)
	CP	6	165	17.57	160	(3.03%)
		7	135	13.40	130	(3.70%)
		8	120	9.74	115	(4.17%)
		9	95	3.77	90	(5.26%)
		0	95	0.41	90	(5.26%)
700	F	1	165	19.41	160	(3.03%)
		2	165	15.07	130	(21.21%)
		3	165	10.40	115	(30.30%)
		4	135	6.47	90	(33.33%)
		5	120	2.56	90	(25.00%)
	CP	6	165	12.49	160	(3.03%)
		7	135	8.32	130	(3.70%)
		8	120	4.66	115	(4.17%)
		9	95	0.00	90	(5.26%)
		0	95	0.00	90	(5.26%)

SU-60 Edwards Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					14.14%	
100	F	1	320	\$54.66	385	20.31%
		2	305	48.87	345	13.11%
		3	270	41.25	290	7.41%
		4	235	33.25	235	0.00%
		5	200	25.23	180	(10.00%)
	CP	6	335	54.68	385	14.93%
		7	300	45.89	325	8.33%
		8	265	37.80	265	0.00%
		9	210	26.91	190	(9.52%)
		0	180	20.43	145	(19.44%)
200	F	1	290	49.44	350	20.69%
		2	270	43.65	310	14.81%
		3	235	36.03	255	8.51%
		4	200	28.03	200	0.00%
		5	165	20.06	140	(15.15%)
	CP	6	295	47.65	335	13.56%
		7	255	38.86	275	7.84%
		8	225	30.77	220	(2.22%)
		9	170	20.53	145	(14.71%)
		0	140	15.83	110	(21.43%)
300	F	1	265	44.08	310	16.98%
		2	245	38.29	270	10.20%
		3	210	30.67	215	2.38%
		4	175	22.66	160	(8.57%)
		5	140	15.95	115	(17.86%)
	CP	6	260	40.90	290	11.54%
		7	225	32.11	225	0.00%
		8	190	24.02	170	(10.53%)
		9	140	15.61	110	(21.43%)
		0	110	12.24	85	(22.73%)
400	F	1	240	39.12	275	14.58%
		2	225	33.33	235	4.44%
		3	190	25.71	180	(5.26%)
		4	155	18.33	130	(16.13%)
		5	120	13.37	95	(20.83%)

SUNO Edwards Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					14.14%	
	CP	6	235	34.18	240	2.13%
		7	195	25.39	180	(7.69%)
		8	165	19.01	135	(18.18%)
		9	110	12.38	90	(18.18%)
		0	80	9.02	65	(18.75%)
500	F	1	220	\$33.82	240	9.09%
		2	200	28.04	200	0.00%
		3	165	20.52	145	(12.12%)
		4	130	14.75	105	(19.23%)
		5	95	10.81	75	(21.05%)
	CP	6	205	27.23	195	(4.88%)
		7	165	19.96	140	(15.15%)
		8	135	15.15	105	(22.22%)
		9	80	9.16	65	(18.75%)
		0	55	5.79	60	9.09%
600	F	1	185	27.29	195	5.41%
		2	165	21.51	150	(9.09%)
		3	130	15.24	110	(15.38%)
		4	95	10.73	75	(21.05%)
		5	70	6.79	60	(14.29%)
	CP	6	160	20.01	140	(12.50%)
		7	120	13.75	95	(20.83%)
		8	90	10.08	75	(16.67%)
		9	55	4.09	60	9.09%
		0	55	0.72	60	9.09%
700	F	1	145	21.23	150	3.45%
		2	130	16.12	115	(11.54%)
		3	115	10.64	75	(34.78%)
		4	95	6.71	60	(36.84%)
		5	70	2.78	60	(14.29%)
	CP	6	115	13.44	115	0.00%
		7	95	8.67	95	0.00%
		8	70	5.00	75	7.14%
		9	55	0.00	60	9.09%
		0	55	0.00	60	9.09%

S 00 Stafford Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94	1995 LNI	>=DRYLAND	>=DRYLAND
			Irrigated Land Value	(8-yr Avg)	95 Irrigated Land Value	94-95 % CHANGE
					15.00%	
100	F	1	320	\$54.66	365	14.06%
		2	305	48.87	325	6.56%
		3	270	41.25	275	1.85%
		4	235	33.25	220	(6.38%)
		5	200	25.23	170	(15.00%)
	CP	6	335	54.68	365	8.96%
		7	300	45.89	305	1.67%
		8	265	37.80	250	(5.66%)
		9	210	26.91	180	(14.29%)
		0	180	20.43	135	(25.00%)
200	F	1	290	49.44	330	13.79%
		2	270	43.65	290	7.41%
		3	235	36.03	240	2.13%
		4	200	28.03	185	(7.50%)
		5	165	20.06	135	(18.18%)
	CP	6	295	47.65	320	8.47%
		7	255	38.86	260	1.96%
		8	225	30.77	205	(8.89%)
		9	170	20.53	135	(20.59%)
		0	140	15.83	105	(25.00%)
300	F	1	265	44.08	295	11.32%
		2	245	38.29	255	4.08%
		3	210	30.67	205	(2.38%)
		4	175	22.66	150	(14.29%)
		5	140	15.95	105	(25.00%)
	CP	6	260	40.90	275	5.77%
		7	225	32.11	215	(4.44%)
		8	190	24.02	160	(15.79%)
		9	140	15.61	105	(25.00%)
		0	110	12.24	85	(22.73%)
400	F	1	240	39.12	260	8.33%
		2	225	33.33	220	(2.22%)
		3	190	25.71	170	(10.53%)
		4	155	18.33	120	(22.58%)
		5	120	13.37	90	(25.00%)

SCLLD Stafford Irrigated Land Values

Well Depth	Irr. Type	Prod. Group	93-94 Irrigated Land Value	1995 LNI (8-yr Avg)	>=DRYLAND 95 Irrigated Land Value	>=DRYLAND 94-95 % CHANGE
					15.00%	
	CP	6	235	34.18	230	(2.13%)
		7	195	25.39	170	(12.82%)
		8	165	19.01	125	(24.24%)
		9	110	12.38	85	(22.73%)
		0	80	9.02	85	6.25%
500	F	1	220	\$33.82	225	2.27%
		2	200	28.04	185	(7.50%)
		3	165	20.52	135	(18.18%)
		4	130	14.75	100	(23.08%)
		5	105	10.81	85	(19.05%)
	CP	6	205	27.23	180	(12.20%)
		7	165	19.96	135	(18.18%)
		8	135	15.15	105	(22.22%)
		9	80	9.16	85	6.25%
		0	80	5.79	85	6.25%
600	F	1	185	27.29	180	(2.70%)
		2	165	21.51	145	(12.12%)
		3	155	15.24	105	(32.26%)
		4	125	10.73	85	(32.00%)
		5	105	6.79	85	(19.05%)
	CP	6	160	20.01	155	(3.13%)
		7	125	13.75	125	0.00%
		8	105	10.08	105	0.00%
		9	80	4.09	85	6.25%
		0	80	0.72	85	6.25%
700	F	1	155	21.23	155	0.00%
		2	155	16.12	125	(19.35%)
		3	155	10.64	105	(32.26%)
		4	125	6.71	85	(32.00%)
		5	105	2.78	85	(19.05%)
	CP	6	155	13.44	155	0.00%
		7	125	8.67	125	0.00%
		8	105	5.00	105	0.00%
		9	80	0.00	85	6.25%
		0	80	0.00	85	6.25%