

Approved: 2-4-00
Date

MINUTES OF THE SENATE COMMITTEE ON AGRICULTURE.

The meeting was called to order by Chairperson Steve Morris at 10:00 a.m. on February 3, 2000, in Room 231-N of the Capitol.

All members were present except:

Committee staff present: Raney Gilliland, Legislative Research Department
 Jill Wolters, Revisor of Statutes
 Nancy Kippes, Committee Secretary

Conferees appearing before the committee:

Mark Beck, Director, Property Valuation Division, Kansas Department of Revenue

Others attending: (See Attached)

Senator Umbarger made a motion to approve the minutes of the February 2, 2000 meeting as submitted.
Senator Stephens seconded. Motion carried.

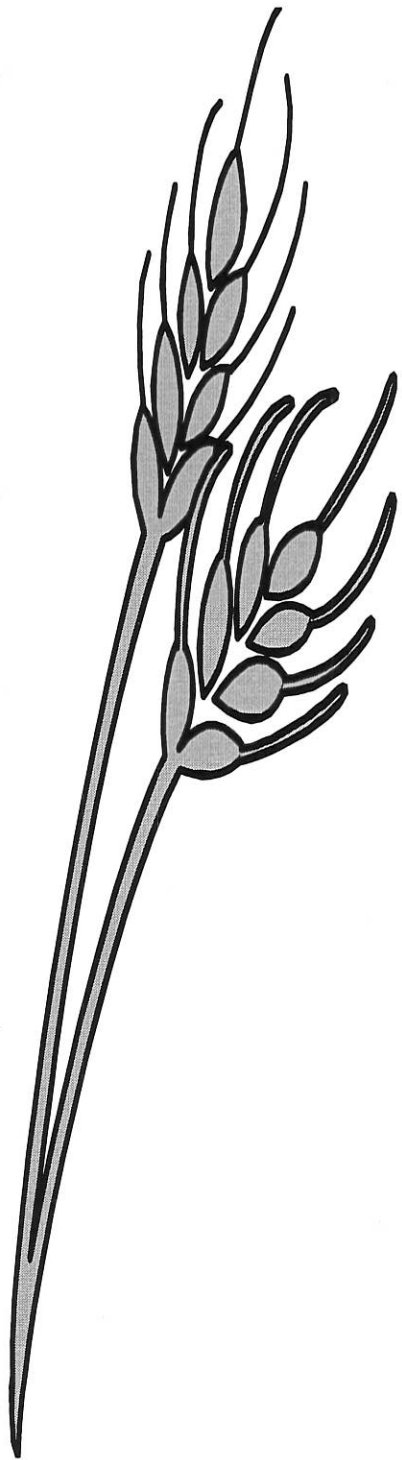
Mark Beck, Director, Property Valuation Division, Kansas Department of Revenue, appeared before the committee to respond to several questions resulting from last week's meeting with the Department. Mr. Beck provided written testimony describing the process of reaching use value of Kansas agricultural land valuation. An answer to another request was regarding the tax bases. Mr. Beck provided information on the history of the statewide bases, comparative values and information about a bill that is to be introduced that would allow no adjustment for land productivity. (Attachment 1).

The next meeting will be February 4, 2000.

SENATE AGRICULTURE COMMITTEE GUEST LIST

DATE: 2-3-00

NAME	REPRESENTING
Justin Hurley	KLA
Brandon Plaschka	"
Pamion Dix	KLA
Scot Lanham	KLA
Joe Thielen	KLA
DAN MORGAN	KLA
Chad Breiner	KLA
David Oliphant	KLA
Steve Schneider	KLA
John Wundt	KLA
Jeff McHenry	KLA
Scott Black	KLA
Russell Smyth	KLA
Susan Demmitt	KLA
Shelby B. East	KLA
Holly Martin	KLA
Brad Hill	KLA
Bill Dandy	KLA
Byron F. Schumacher	KLA



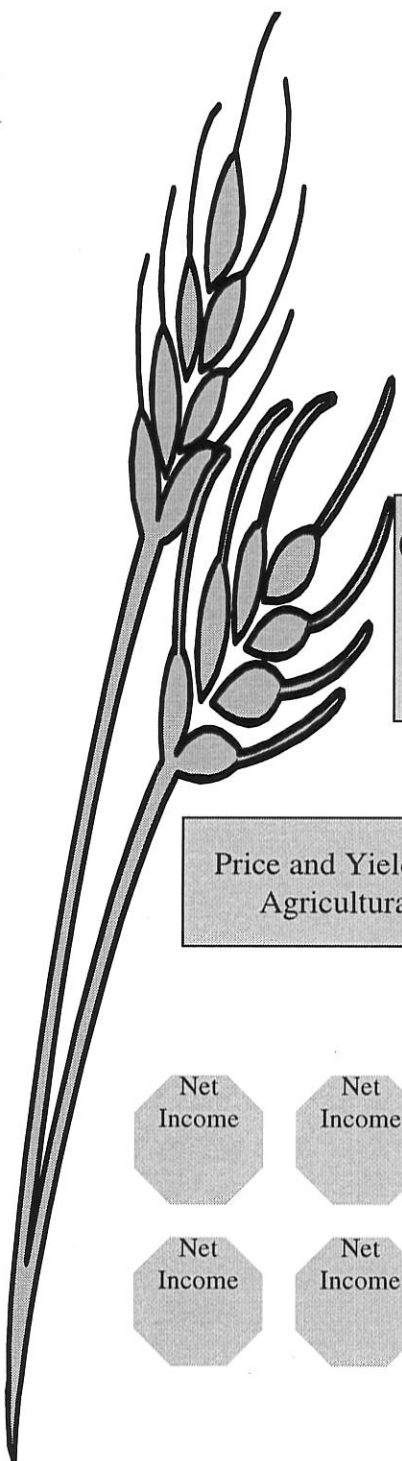
Kansas Agricultural Land Valuation

*Senate Agriculture
2-3-00
Attachment*

Basic Valuation Process

$$\frac{\text{Gross Income} - \text{Expenses}}{\text{Net Income}} \div \frac{\text{Capitalization Rate}}{\text{Ag Use Value}}$$

Crop Land Valuation



Gross Income
is
Price X Yield

Price and Yield from Kansas
Agricultural Statistics

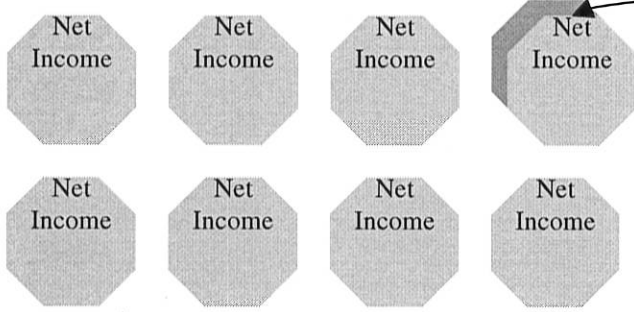
Less

Expenses
includes
Production Costs
Management Fee

- Survey of Custom Applicators
- Farm Lease Arrangement Survey

Equals

Net
Income



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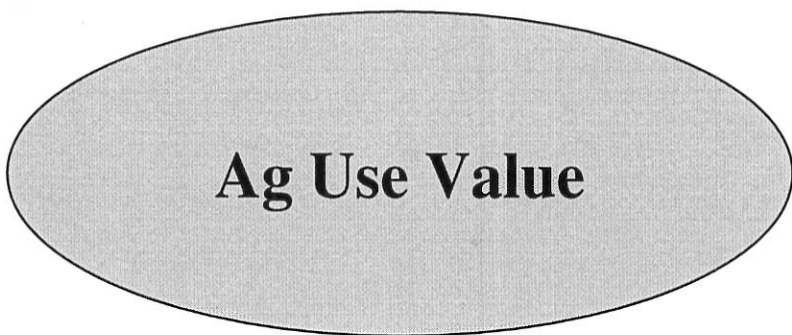
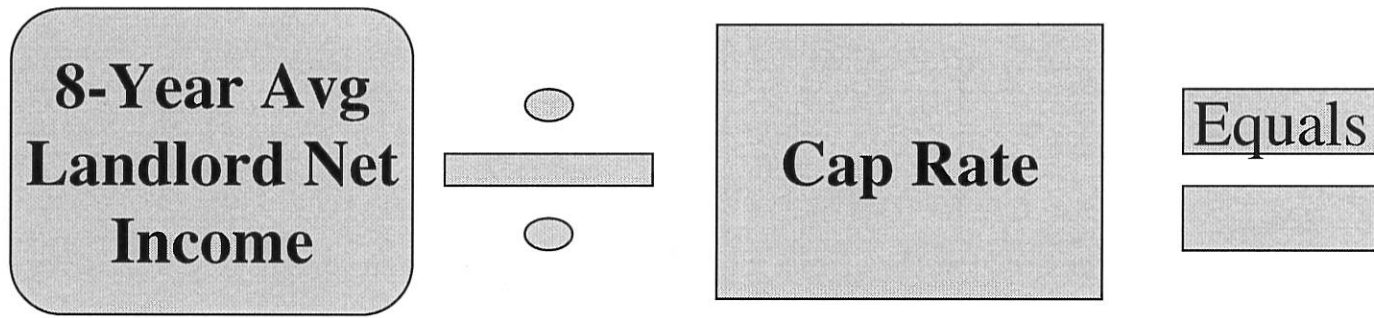
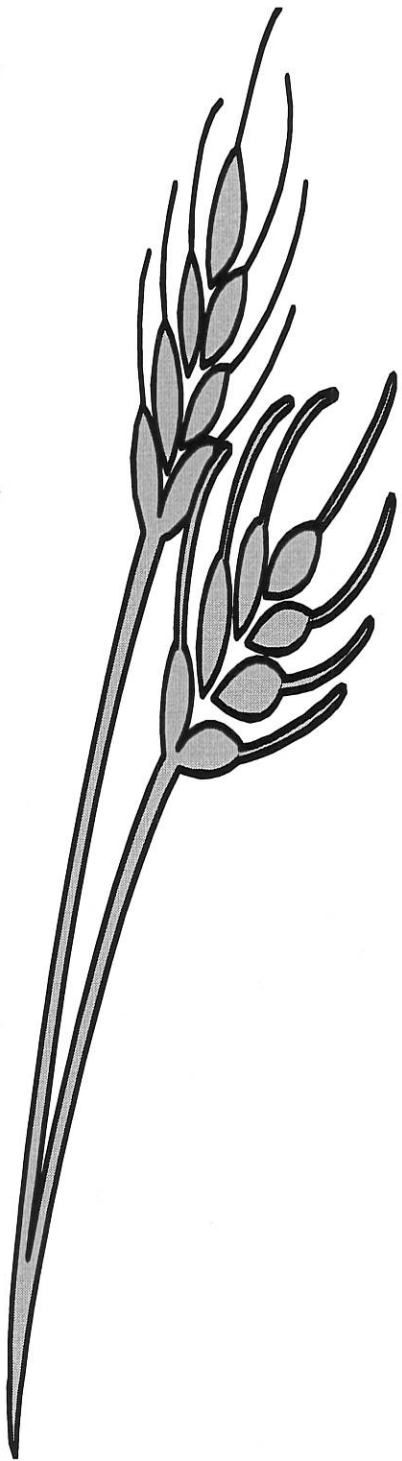
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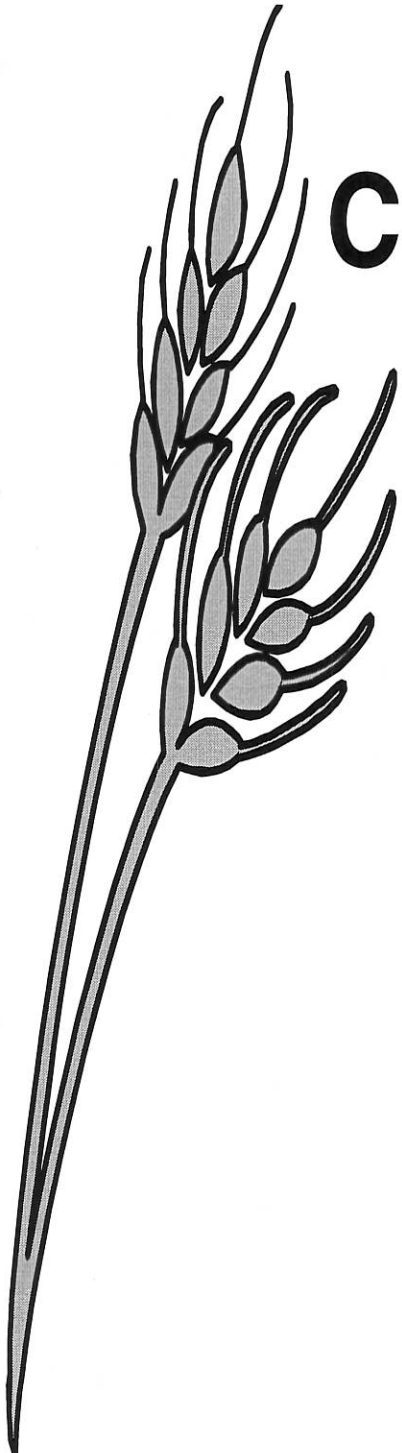
Equals

**8-Year Avg
Landlord Net
Income**

Crop Land Valuation

(LNI Capitalized into Value)



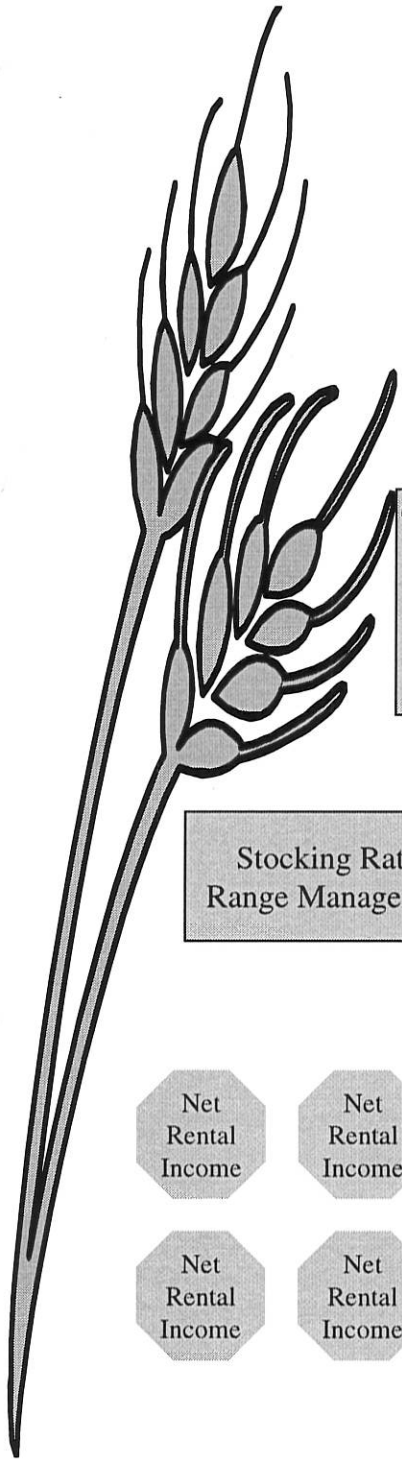


Capitalization Rate Calculation

Example: Logan County

Federal Land Bank /	1994	10.53%
Farm Credit Bank	1995	9.60%
ag land only	1996	8.20%
loan rate:	1997	8.53%
	1998	7.85%
Five year average of loan rates:		<u>8.94%</u>
Statutory Add On Rate:	+	0.75%
Directors Add on:	+	<u>2.00%</u>
Capitalization Rate:		11.69%
8-yr. avg county rural levies:	0.10076	
Multiply by assessment rate:	<u>X .03</u>	
County agricultural tax rate:	+	<u>3.02%</u>
Overall capitalization rate for Logan Co.		<u>14.71%</u>

Grass Land Valuation



Gross Income
is
Adjusted for
Stocking Rate

Stocking Rate from KSU,
Range Management Specialist

Less

Expenses
Fence & Maint.
Watering Costs
Management Fee

- Pasture Survey
- Custom Fence Builders
- Professional Pasture Managers

Equals

Net
Rental
Income



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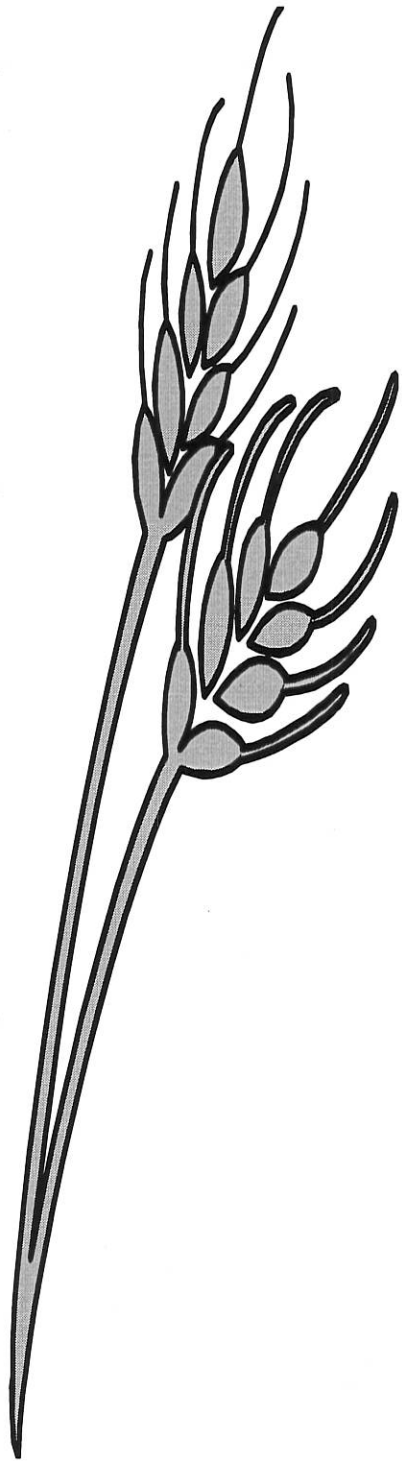
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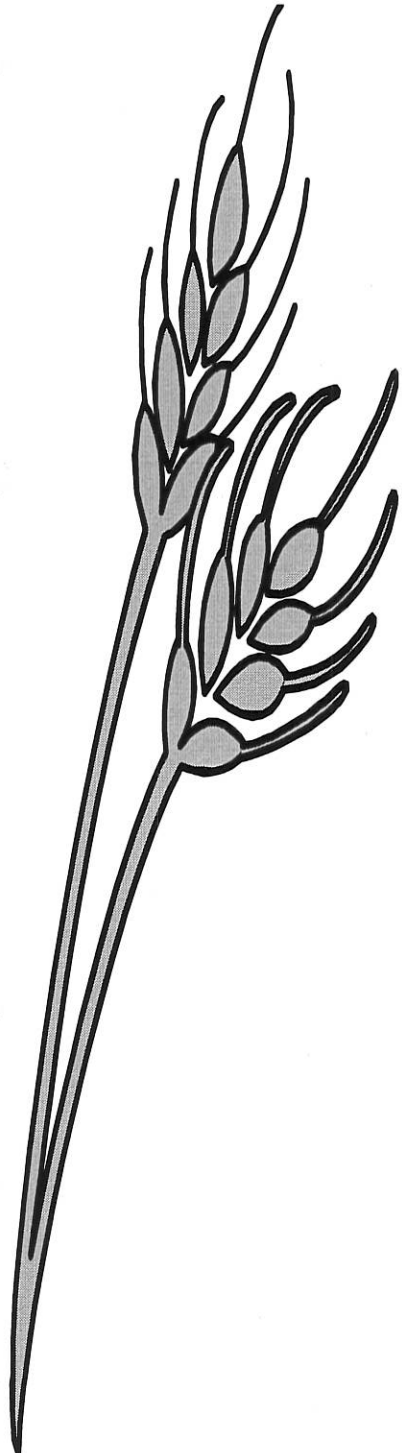
**8-Year Avg
Landlord Net
Rental Income**

Calculations for Grass Land

Landlord Net Rental Income Per Acre for Predominant Soil in County



			Wt. Avg.						
			Grazing	Adjusted					1998
		Gross	Rate for	Native	Fence &	Livestock	Manage-		Landlord
		Cash	District	Gross	Maintence	Watering	ment		Net Rental
District	County	Rent	(aum/acre)	Income	Costs	Costs	Charge		Income
West Central	Logan	\$9.20	0.51	\$9.00 -	\$2.83 -	\$0.70 -	\$0.90 =		\$4.57
Southwest	Meade	\$8.60	0.52	\$8.20 -	\$2.86 -	\$0.70 -	\$0.82 =		\$3.82
Southwest	Stevens	\$8.60	0.52	\$8.20 -	\$2.86 -	\$0.70 -	\$0.82 =		\$3.82
Central	McPherson	\$12.58	0.69	\$12.81 -	\$2.36 -	\$0.70 -	\$1.28 =		\$8.47
Northeast	Leavenworth	\$16.48	0.82	\$20.17 -	\$6.06 -	\$0.70 -	\$2.02 =		\$11.39
East Central	Linn	\$16.47	0.88	\$18.82 -	\$2.55 -	\$0.70 -	\$1.88 =		\$13.69
East Central	Lyon	\$16.47	0.88	\$16.94 -	\$2.55 -	\$0.70 -	\$1.69 =		\$12.00
Southeast	Butler	\$16.12	0.89	\$16.23 -	\$2.75 -	\$0.70 -	\$1.62 =		\$11.16
Southeast	Neosho	\$16.12	0.89	\$21.64 -	\$2.75 -	\$0.70 -	\$2.16 =		\$16.03



8-Year Average Summary

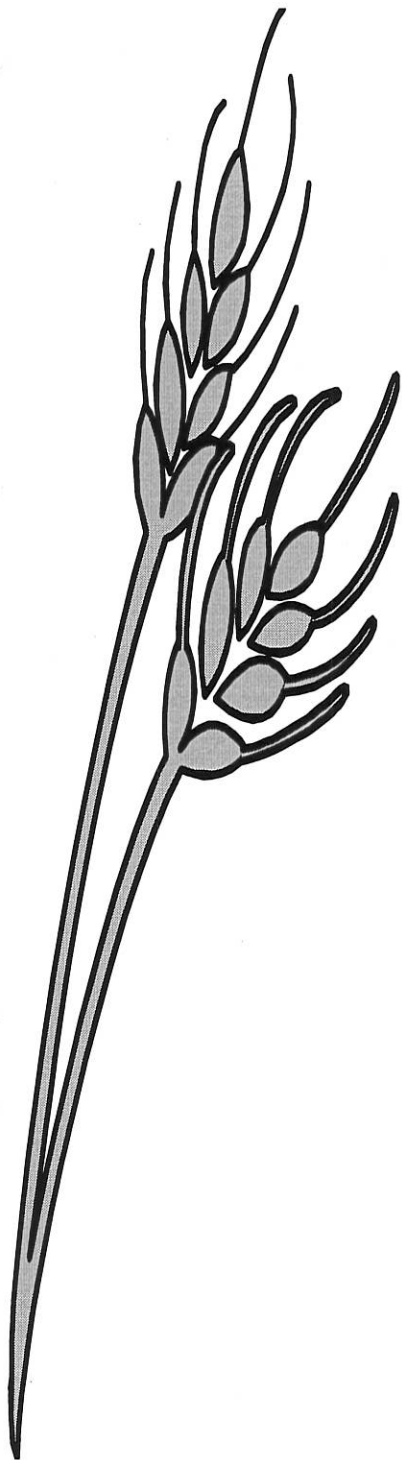
Landlord Net Rental Income Per Acre for Predominant Soil in County

District	County	LNI's for Predominant Soil in each County								8-Yr Avg.	8-Yr Avg.
		PVD	1992	1993	1994	1995	1996	1997	1998	1999 LNI	2000 LNI
West Central	Logan	\$3.88	\$4.06	\$4.89	\$4.80	\$5.07	\$5.70	\$3.87	\$4.57	\$4.52	\$4.61
Southwest	Meade	\$3.88	\$4.21	\$5.03	\$4.16	\$4.45	\$5.31	\$3.95	\$3.82	\$4.36	\$4.35
Southwest	Stevens	\$3.88	\$4.21	\$5.03	\$4.16	\$4.45	\$5.31	\$3.95	\$3.82	\$4.36	\$4.35
Central	McPherson	\$6.13	\$7.64	\$7.66	\$7.00	\$7.58	\$9.10	\$7.68	\$8.47	\$7.37	\$7.66
Northeast	Leavenworth	\$9.50	\$9.73	\$9.95	\$9.19	\$10.79	\$10.85	\$8.25	\$11.39	\$9.72	\$9.96
East Central	Linn	\$9.50	\$8.95	\$9.66	\$9.39	\$9.88	\$11.82	\$11.70	\$13.69	\$10.05	\$10.57
East Central	Lyon	\$8.38	\$7.73	\$8.38	\$8.14	\$8.68	\$10.42	\$10.21	\$12.00	\$8.79	\$9.24
Southeast	Butler	\$8.38	\$6.72	\$7.99	\$7.42	\$8.41	\$10.20	\$9.72	\$11.16	\$8.40	\$8.75
Southeast	Neosho	\$11.75	\$10.39	\$12.03	\$11.29	\$12.12	\$14.29	\$14.10	\$16.03	\$12.22	\$12.75

Capitalization of Value

Values for Predominant Soil in County

District	County	8-Yr Avg. 1999 LNI	1999 Cap Rate	1999 Value	8-Yr Avg. 2000 LNI	2000 Cap Rate	2000 Value
West Central	Logan	\$4.52 /	15.05% =	\$30	\$4.61 /	14.71% =	\$31
Southwest	Meade	\$4.36 /	14.82% =	\$29	\$4.35 /	14.54% =	\$30
Southwest	Stevens	\$4.36 /	13.60% =	\$32	\$4.35 /	13.38% =	\$33
Central	McPherson	\$7.37 /	15.02% =	\$49	\$7.66 /	14.66% =	\$52
Northeast	Leavenworth	\$9.72 /	14.80% =	\$66	\$9.96 /	14.41% =	\$69
East Central	Linn	\$10.05 /	14.26% =	\$70	\$10.57 /	14.00% =	\$76
East Central	Lyon	\$8.79 /	15.05% =	\$58	\$9.24 /	14.69% =	\$63
Southeast	Butler	\$8.40 /	15.35% =	\$55	\$8.75 /	15.02% =	\$58
Southeast	Neosho	\$12.22 /	15.60% =	\$78	\$12.75 /	15.26% =	\$84

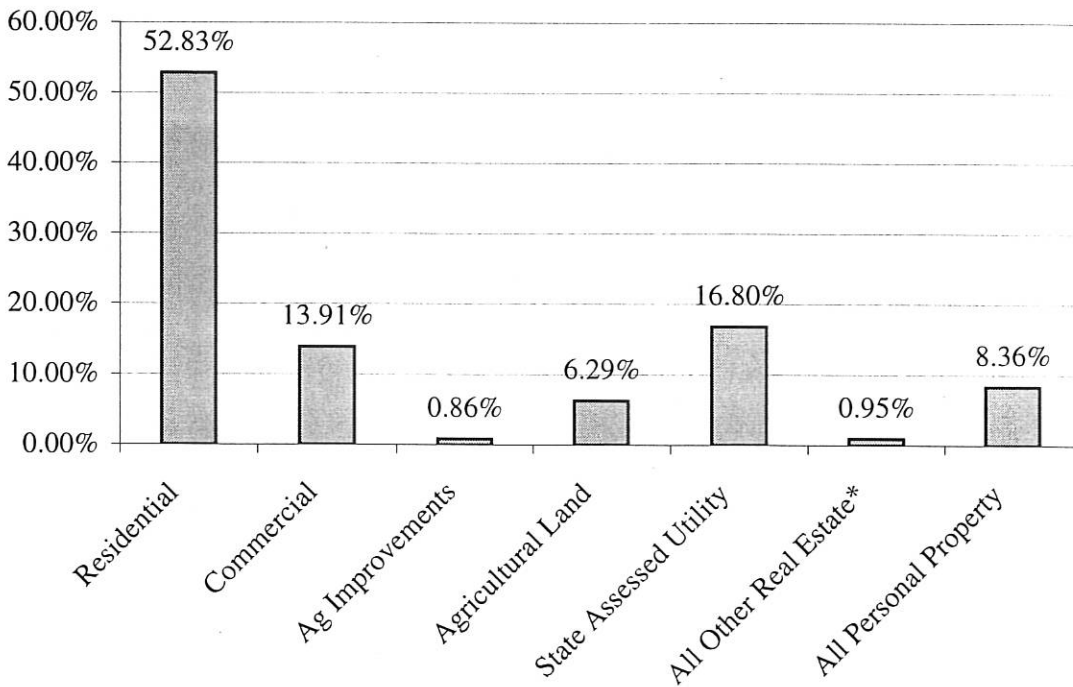


**Taxable Value
Butler County**

County Name	BUTLER	
County Number	8	
		Rank in State
Total Taxable Value	306,925,001	12
Total Ad Valorem Tax	\$38,366,413	7

Property Type/Class	1999 Tax Value	% of County	Rank in State
Residential	162,139,438	52.83%	8
Commercial	42,684,488	13.91%	12
Ag Improvements	2,653,285	0.86%	10
Agricultural Land	19,303,994	6.29%	8
State Assessed Utility	51,576,950	16.80%	11
All Other Real Estate*	2,919,368	0.95%	11
All Personal Property	25,647,478	8.36%	20
Total	306,925,001	100.00%	

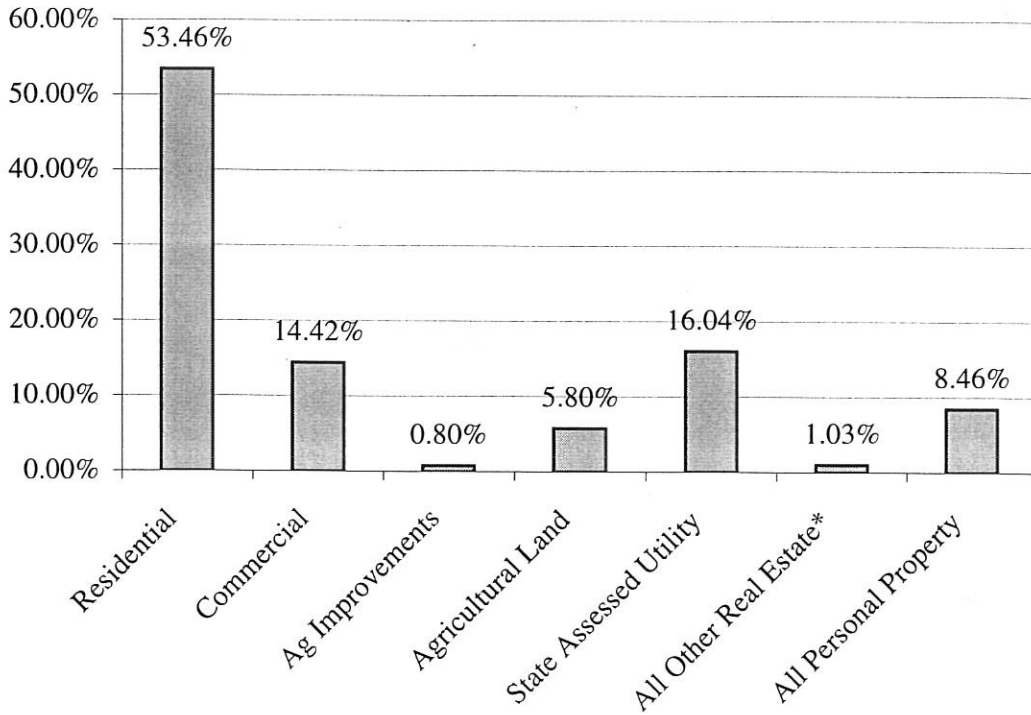
*Includes Vacant Lots and Not-for-Profit



**Taxes
Butler County**

Butler County 1999 Ad Valorem Tax		% of Total
Residential	20,509,602.23	53.46%
Commercial	5,531,857.46	14.42%
Ag Improvements	305,448.11	0.80%
Agricultural Land	2,224,173.45	5.80%
State Assessed Utility	6,154,775.38	16.04%
All Other Real Estate*	393,532.08	1.03%
All Personal Property	3,247,023.76	8.46%
Total Tax	38,366,412.47	100.00%

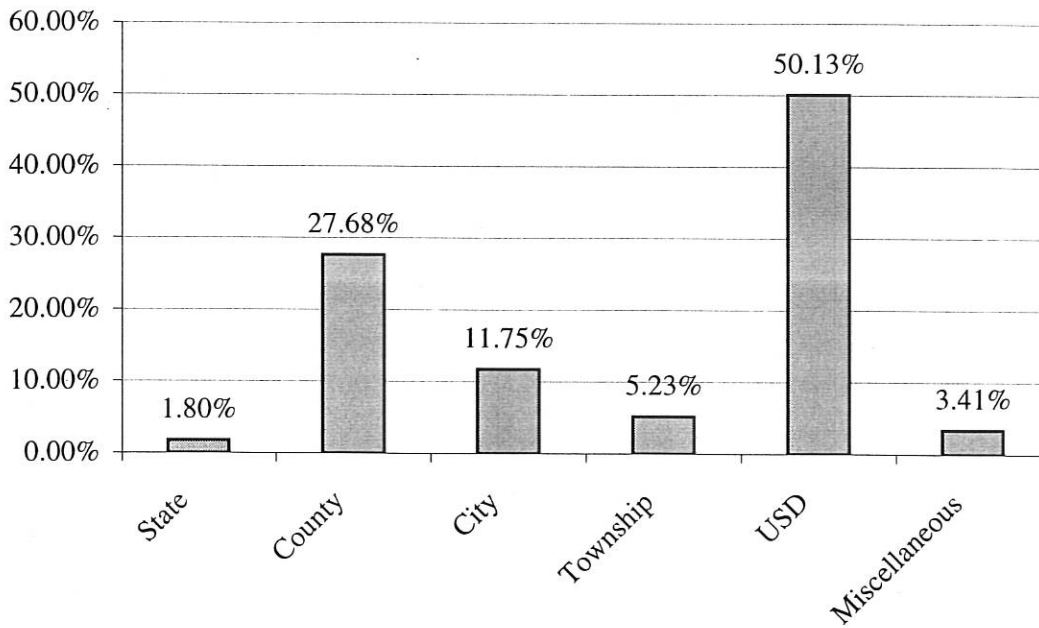
*Includes Vacant Lots and Not-for-Profit



**Value Tax Distribution
Butler County**

Butler County 1999 Ad Valorem Tax	% of Total
State	692,122.60 1.80%
County	10,618,129.55 27.68%
City	4,507,561.13 11.75%
Township	2,007,692.17 5.23%
USD	19,232,926.09 50.13%
Miscellaneous	1,308,382.59 3.41%
Total Tax*	38,366,814.13 100.00%

*Tax roll certified by clerk Nov. 15

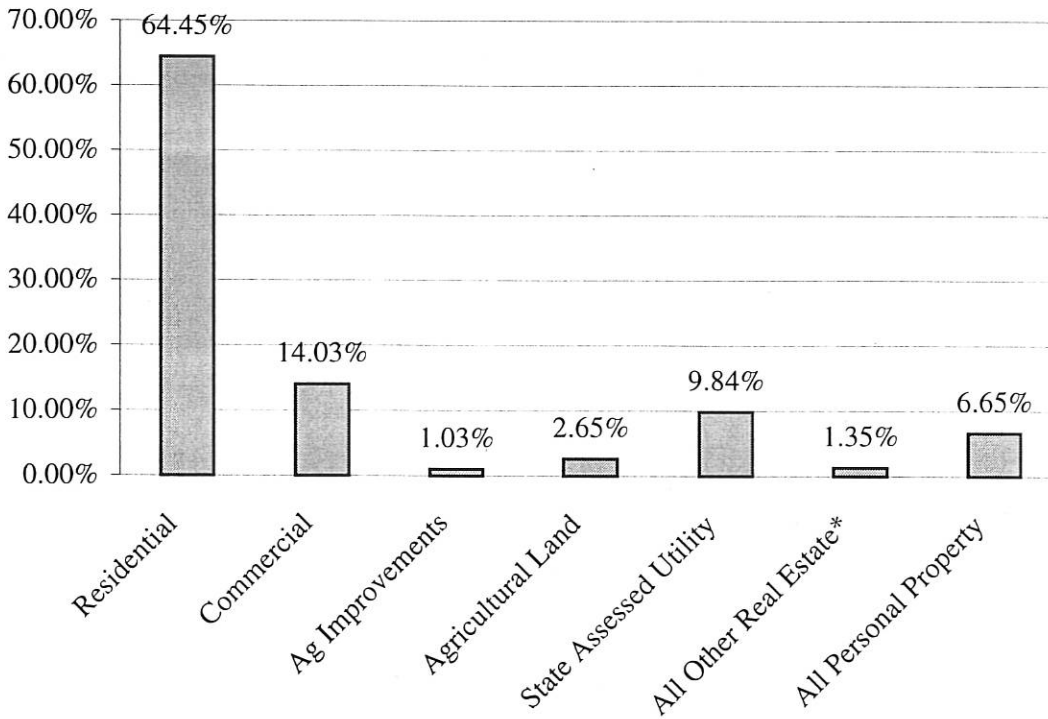


**Taxable Value
Leavenworth County**

County Name	LEAVENWORTH	
County Number	52	
		Rank in State
Total Taxable Value	298,932,269	13
Total Ad Valorem Tax	\$32,723,973	10

Property Type/Class	1999 Tax Value	% of County	Rank in State
Residential	192,661,960	64.45%	6
Commercial	41,936,210	14.03%	13
Ag Improvements	3,082,497	1.03%	6
Agricultural Land	7,931,391	2.65%	98
State Assessed Utility	29,417,007	9.84%	19
All Other Real Estate*	4,034,077	1.35%	7
All Personal Property	19,869,127	6.65%	22
Total	298,932,269	100.00%	

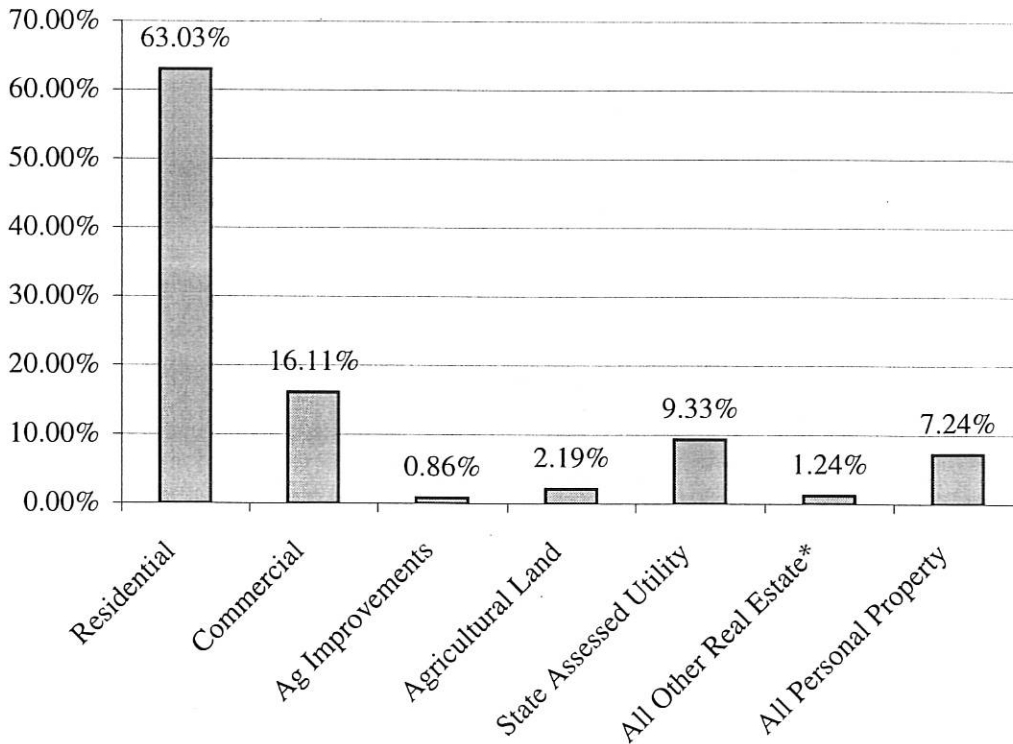
*Includes Vacant Lots and Not-for-Profit



**Taxes
Leavenworth County**

Leavenworth County 1999 Ad Valorem Tax		% of Total
Residential	20,625,991.03	63.03%
Commercial	5,270,526.53	16.11%
Ag Improvements	280,679.17	0.86%
Agricultural Land	717,848.82	2.19%
State Assessed Utility	3,053,472.79	9.33%
All Other Real Estate*	405,311.88	1.24%
All Personal Property	2,370,142.71	7.24%
Total Tax	32,723,972.93	100.00%

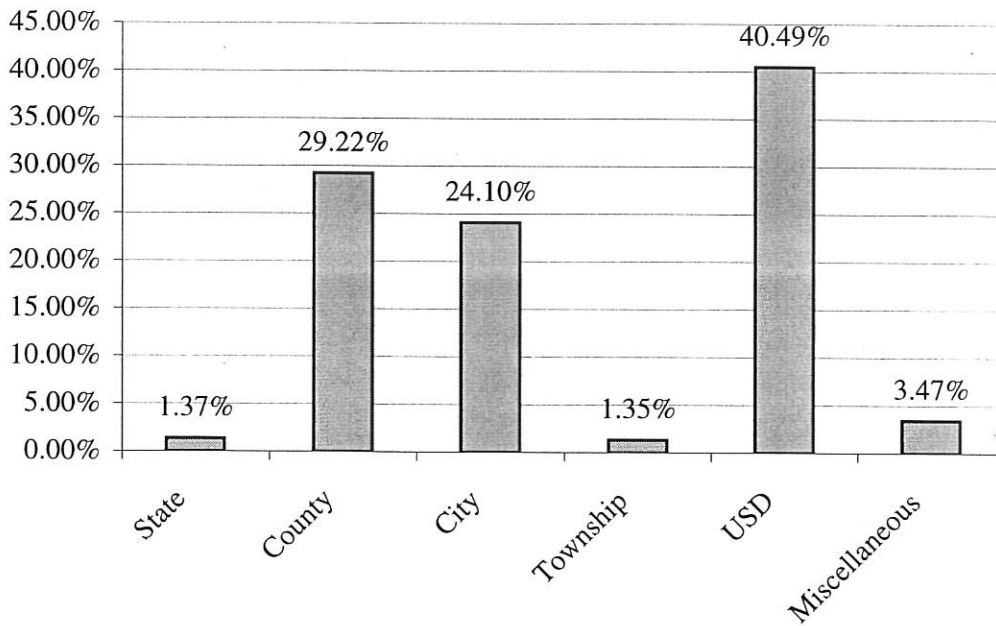
*Includes Vacant Lots and Not-for-Profit



**Value Tax Distribution
Leavenworth County**

Leavenworth County 1999 Ad Valorem Tax		% of Total
State	448,407.81	1.37%
County	9,562,312.71	29.22%
City	7,886,904.63	24.10%
Township	441,090.38	1.35%
USD	13,249,050.41	40.49%
Miscellaneous	1,136,364.63	3.47%
Total Tax*	32,724,130.57	100.00%

*Tax roll certified by clerk Nov. 15

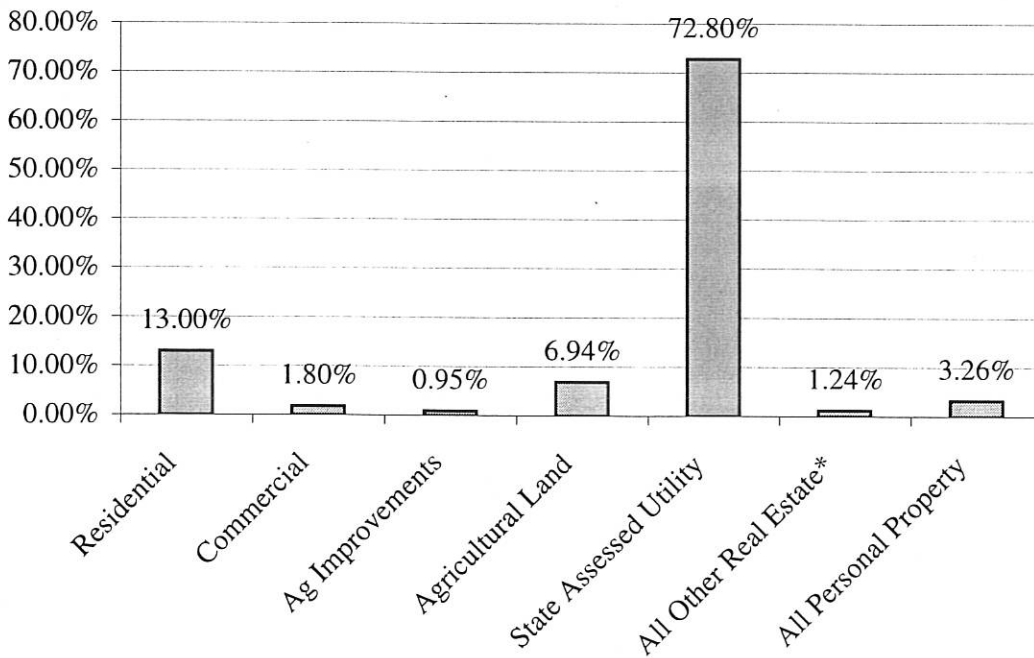


**Taxable Value
Linn County**

County Name	LINN	
County Number	54	
		Rank in State
Total Taxable Value	153,888,425	27
Total Ad Valorem Tax	\$12,397,588	31

Property Type/Class	1999 Tax Value	% of County	Rank in State
Residential	20,011,199	13.00%	40
Commercial	2,771,653	1.80%	74
Ag Improvements	1,466,897	0.95%	37
Agricultural Land	10,677,522	6.94%	73
State Assessed Utility	112,035,189	72.80%	6
All Other Real Estate*	1,915,186	1.24%	14
All Personal Property	5,010,779	3.26%	59
Total	153,888,425	100.00%	

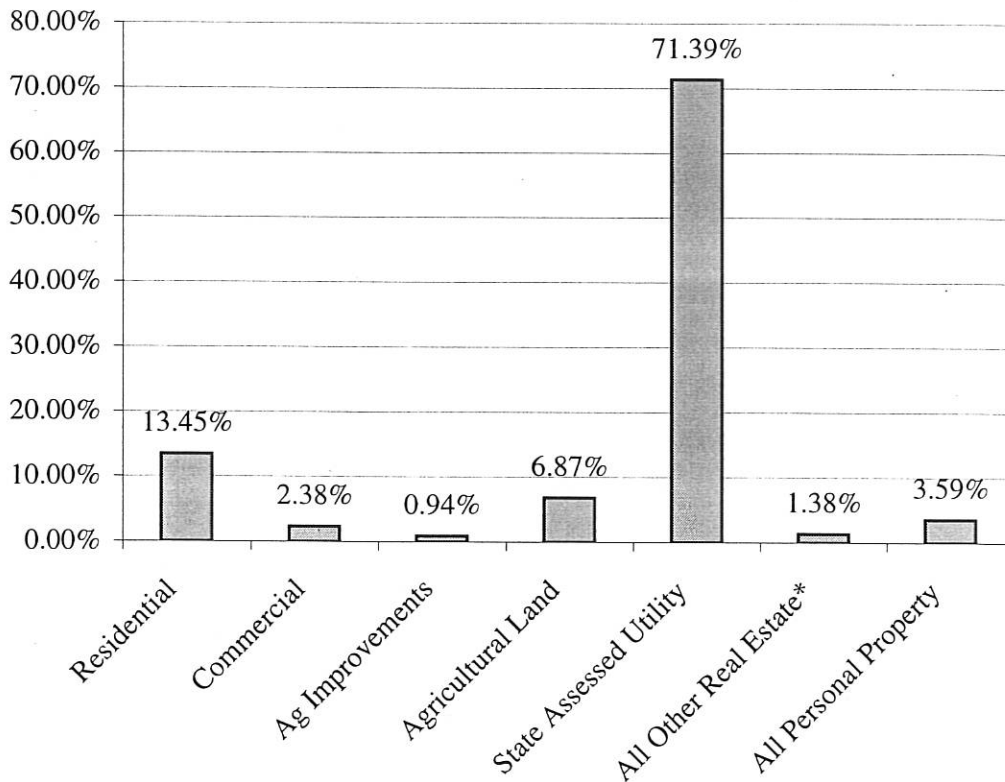
*Includes Vacant Lots and Not-for-Profit



**Taxes
Linn County**

Linn County 1999 Ad Valorem Tax		% of Total
Residential	1,666,971.53	13.45%
Commercial	295,340.85	2.38%
Ag Improvements	116,654.22	0.94%
Agricultural Land	851,236.67	6.87%
State Assessed Utility	8,850,804.48	71.39%
All Other Real Estate*	170,915.56	1.38%
All Personal Property	445,664.05	3.59%
Total Tax	12,397,587.36	100.00%

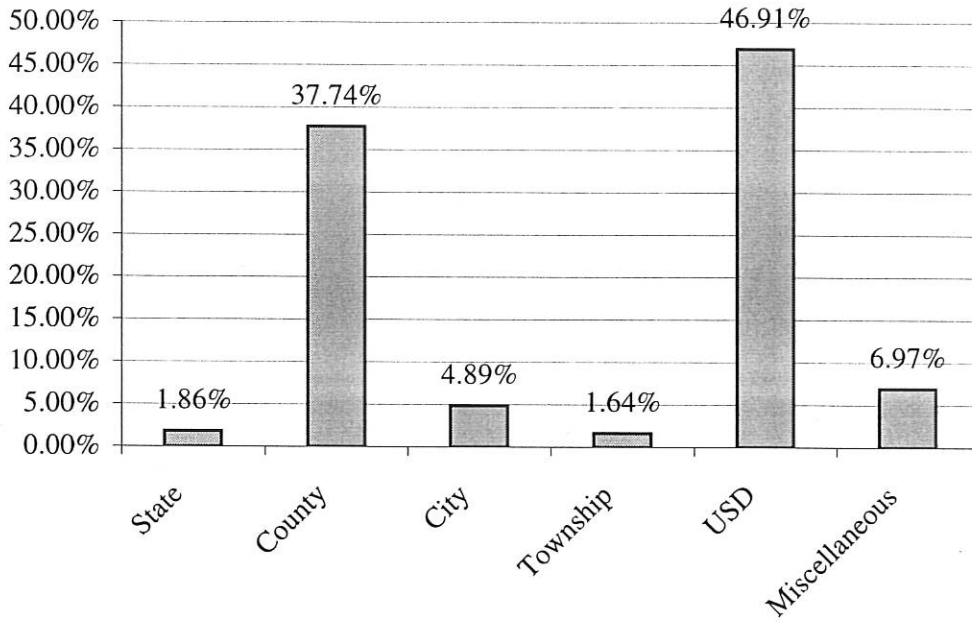
*Includes Vacant Lots and Not-for-Profit



**Value Tax Distribution
Linn County**

Linn County 1999 Ad Valorem Tax	%	of Total
State	230,832.55	1.86%
County	4,678,419.19	37.74%
City	606,259.83	4.89%
Township	203,477.91	1.64%
USD	5,815,162.34	46.91%
Miscellaneous	863,500.65	6.97%
Total Tax*	12,397,652.47	100.00%

*Tax roll certified by clerk Nov. 15

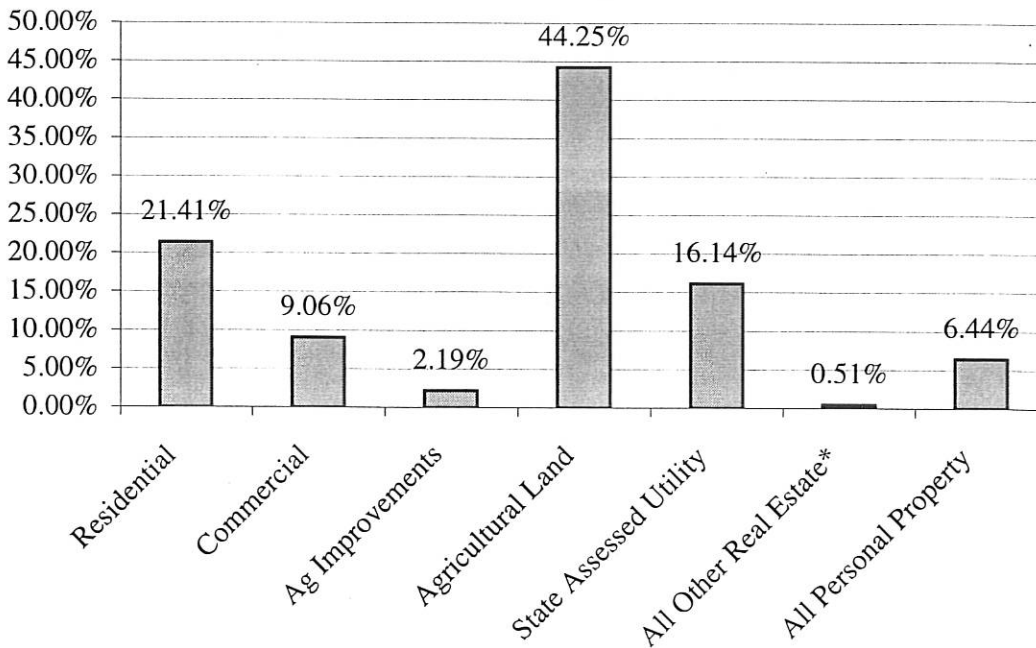


**Taxable Value
Logan County**

County Name	LOGAN	
County Number	55	
		Rank in State
Total Taxable Value	27,770,263	90
Total Ad Valorem Tax	\$2,823,482	100

Property Type/Class	1999 Tax Value	% of County	Rank in State
Residential	5,944,688	21.41%	80
Commercial	2,514,767	9.06%	77
Ag Improvements	608,824	2.19%	94
Agricultural Land	12,289,660	44.25%	55
State Assessed Utility	4,483,414	16.14%	95
All Other Real Estate*	140,553	0.51%	81
All Personal Property	1,788,357	6.44%	92
Total	27,770,263	100.00%	90

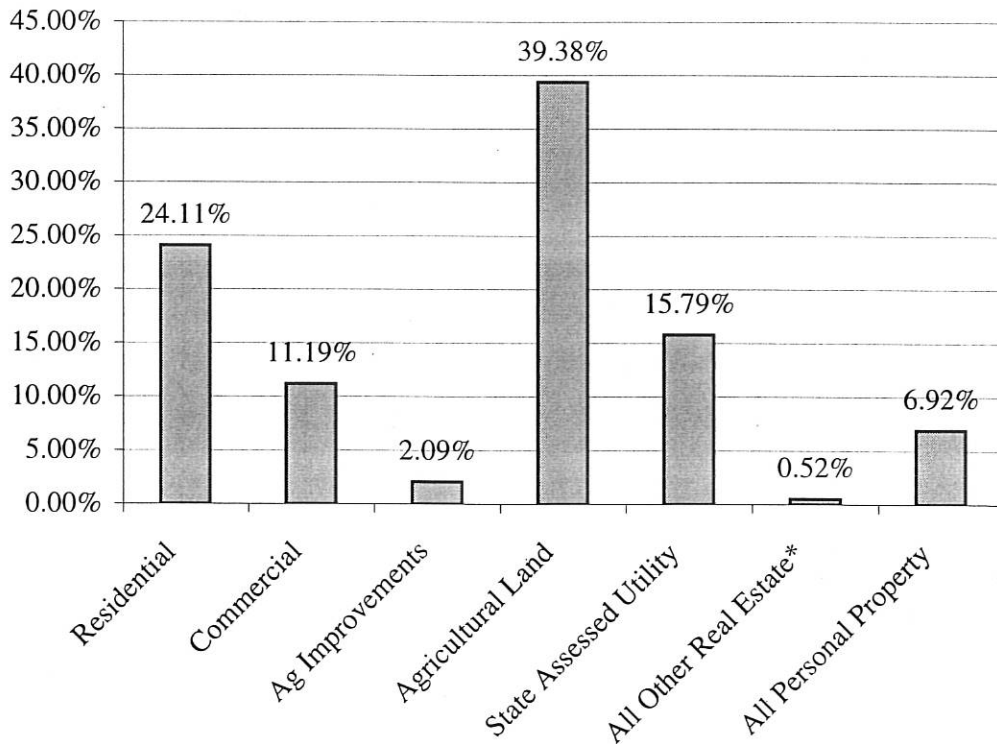
*Includes Vacant Lots and Not-for-Profit



**Taxes
Logan County**

Logan County 1999 Ad Valorem Tax		% of Total
Residential	680,631.04	24.11%
Commercial	315,886.79	11.19%
Ag Improvements	59,095.79	2.09%
Agricultural Land	1,111,878.92	39.38%
State Assessed Utility	445,851.95	15.79%
All Other Real Estate*	14,758.81	0.52%
All Personal Property	195,378.95	6.92%
Total Tax	2,823,482.25	100.00%

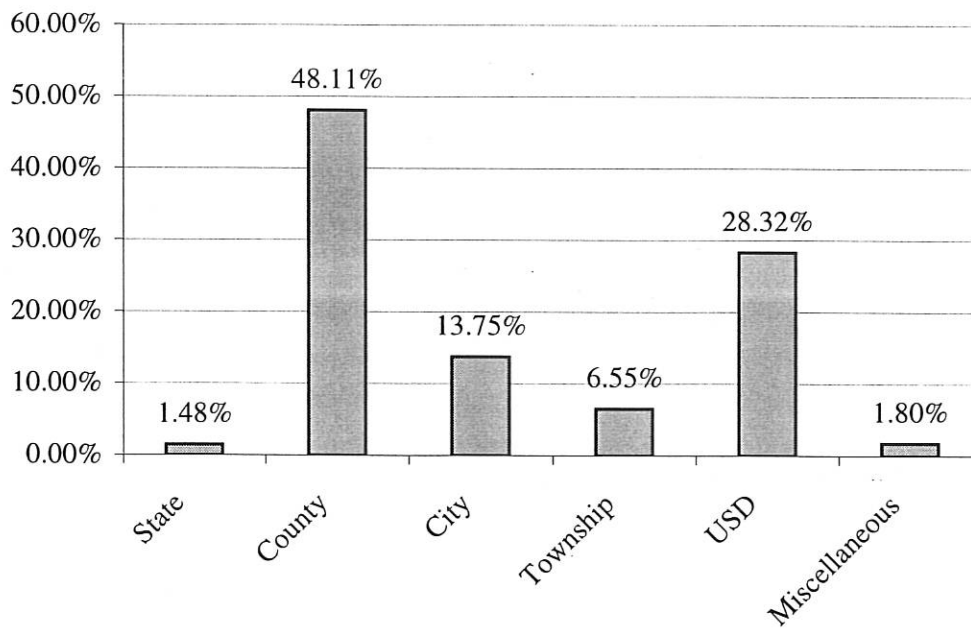
*Includes Vacant Lots and Not-for-Profit



**Value Tax Distribution
Logan County**

Logan County 1999 Ad Valorem Tax	% of Total
State	41,656.19 1.48%
County	1,358,349.02 48.11%
City	388,300.65 13.75%
Township	184,820.61 6.55%
USD	799,490.91 28.32%
Miscellaneous	50,894.95 1.80%
Total Tax*	2,823,512.33 100.00%

*Tax roll certified by clerk Nov. 15

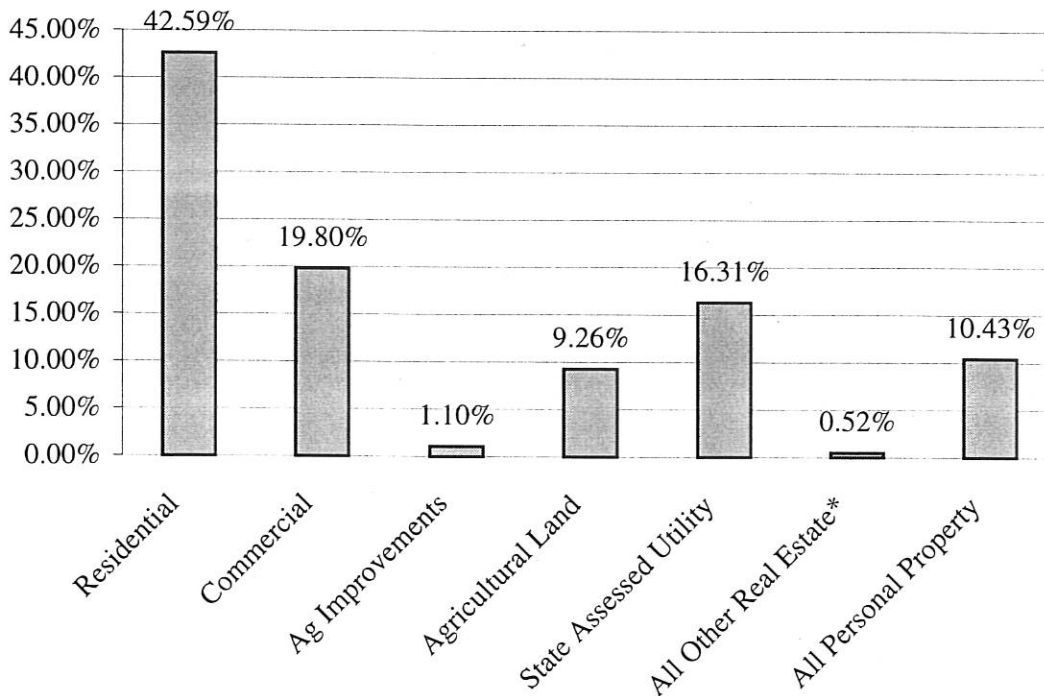


**Taxable Value
Lyon County**

County Name	LYON	
County Number	56	
		Rank in State
Total Taxable Value	170,777,566	23
Total Ad Valorem Tax	\$20,062,659	23

Property Type/Class	1999 Tax Value	% of County	Rank in State
Residential	72,732,166	42.59%	17
Commercial	33,806,255	19.80%	17
Ag Improvements	1,873,690	1.10%	22
Agricultural Land	15,818,329	9.26%	23
State Assessed Utility	27,855,680	16.31%	22
All Other Real Estate*	880,055	0.52%	27
All Personal Property	17,811,391	10.43%	26
Total	170,777,566	100.00%	

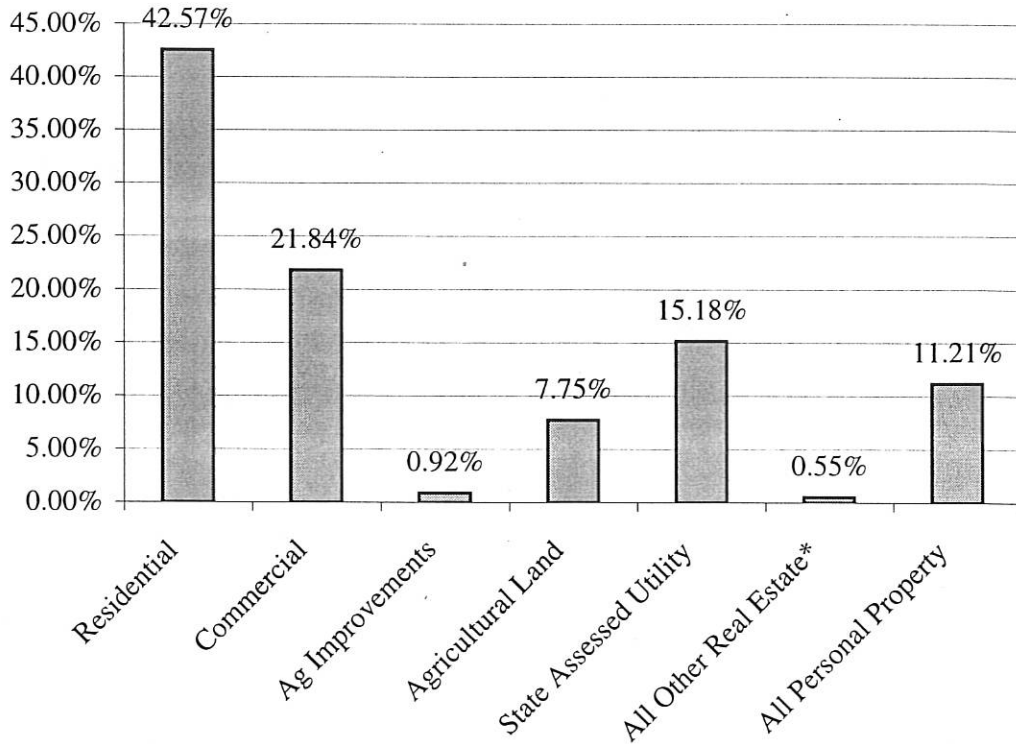
*Includes Vacant Lots and Not-for-Profit



**Taxes
Lyon County**

Lyon County 1999 Ad Valorem Tax		% of Total
Residential	8,540,220.73	42.57%
Commercial	4,380,917.69	21.84%
Ag Improvements	183,842.55	0.92%
Agricultural Land	1,554,592.35	7.75%
State Assessed Utility	3,045,035.60	15.18%
All Other Real Estate*	109,846.23	0.55%
All Personal Property	2,248,203.48	11.21%
Total Tax	20,062,658.63	100.00%

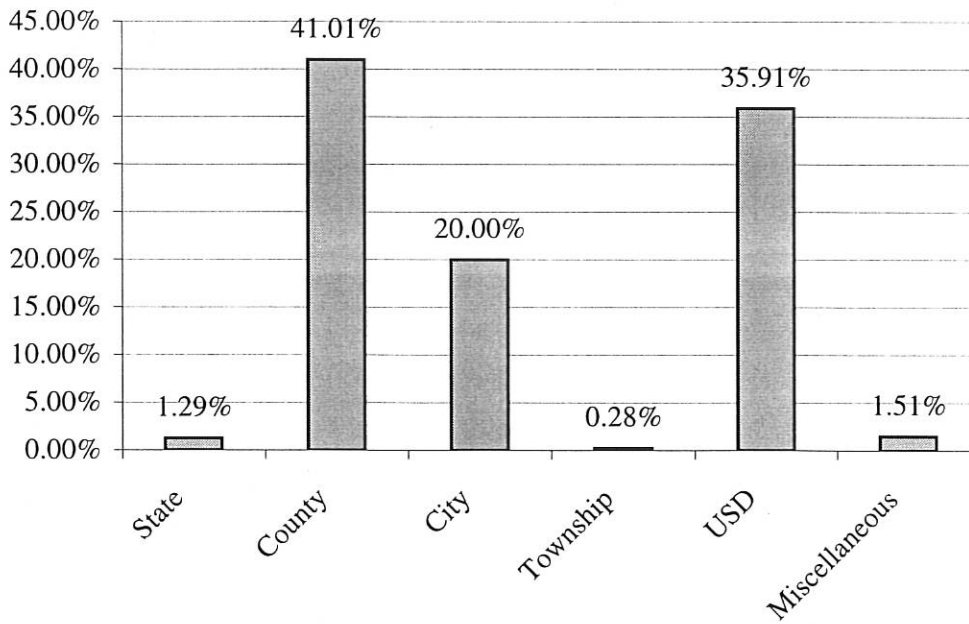
*Includes Vacant Lots and Not-for-Profit



**Value Tax Distribution
Lyon County**

Lyon County 1999 Ad Valorem Tax	258,332.26	1.29%
State	258,332.26	1.29%
County	8,227,537.77	41.01%
City	4,011,999.14	20.00%
Township	56,106.03	0.28%
USD	7,205,020.82	35.91%
Miscellaneous	303,834.70	1.51%
Total Tax*	20,062,830.72	100.00%

*Tax roll certified by clerk Nov. 15

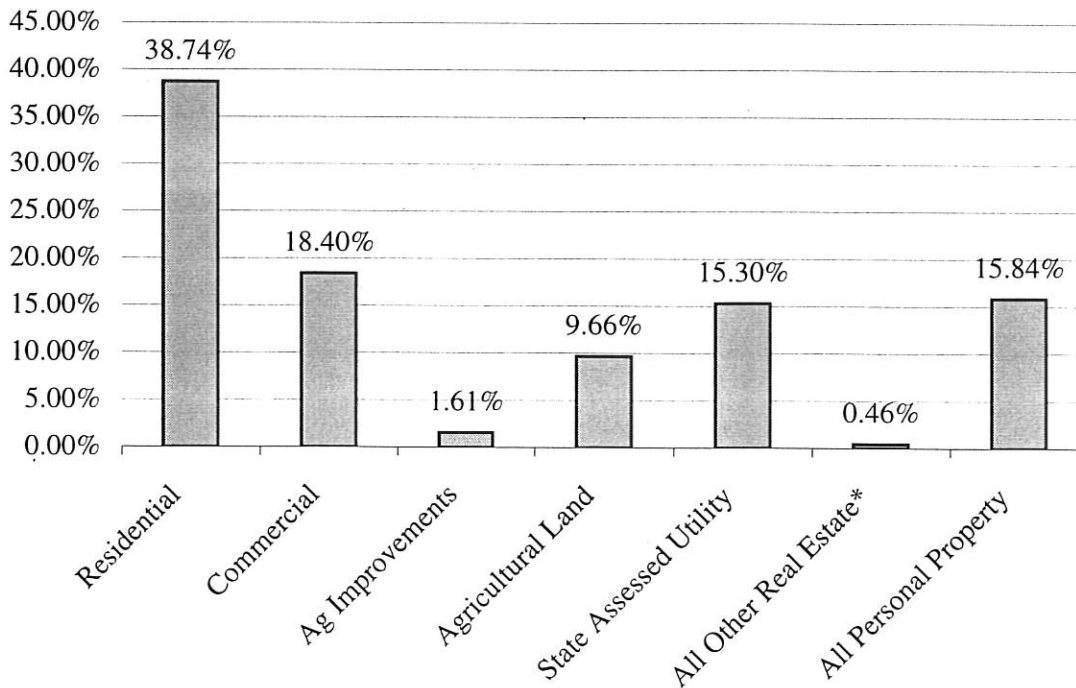


**Taxable Value
McPherson County**

County Name	McPherson	
County Number	59	
		Rank in State
Total Taxable Value	219,585,760	16
Total Ad Valorem Tax	\$23,654,424	16

Property Type/Class	1999 Tax Value	% of County	Rank in State
Residential	85,063,063	38.74%	14
Commercial	40,399,961	18.40%	14
Ag Improvements	3,538,885	1.61%	3
Agricultural Land	21,207,599	9.66%	6
State Assessed Utility	33,586,762	15.30%	16
All Other Real Estate*	1,009,899	0.46%	23
All Personal Property	34,779,591	15.84%	17
Total	219,585,760	100.00%	

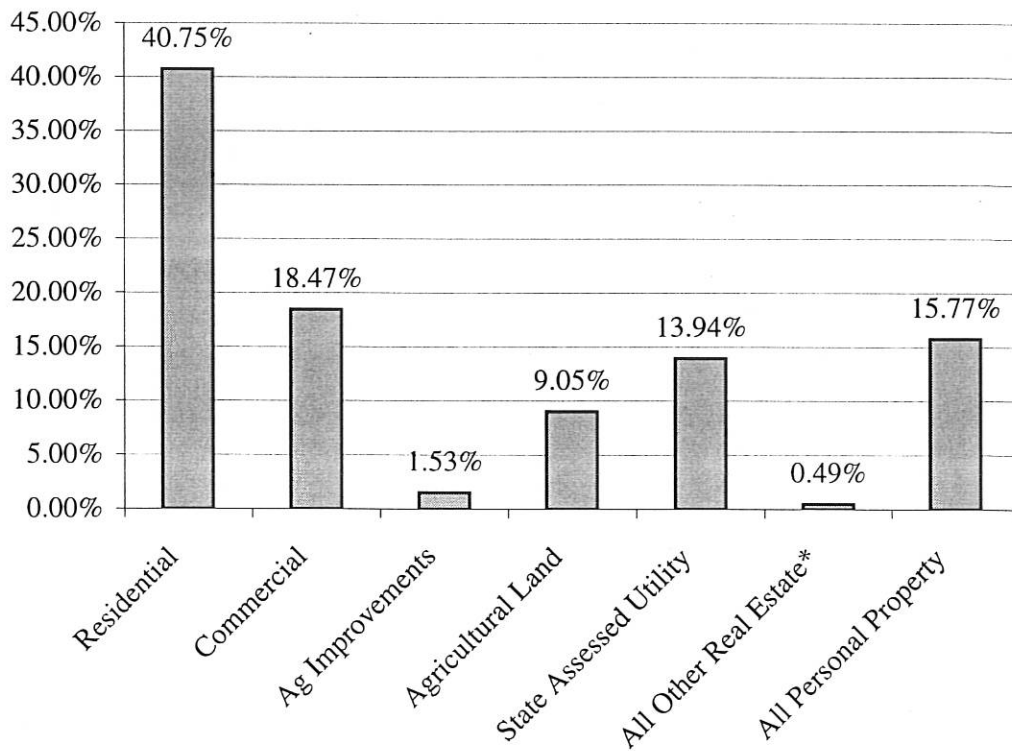
*Includes Vacant Lots and Not-for-Profit



Taxes
McPherson County

McPherson County 1999 Ad Valorem Tax		% of Total
Residential	9,638,404.51	40.75%
Commercial	4,368,973.87	18.47%
Ag Improvements	362,049.55	1.53%
Agricultural Land	2,140,566.66	9.05%
State Assessed Utility	3,297,335.47	13.94%
All Other Real Estate*	115,687.33	0.49%
All Personal Property	3,731,406.59	15.77%
Total Tax	23,654,423.98	100.00%

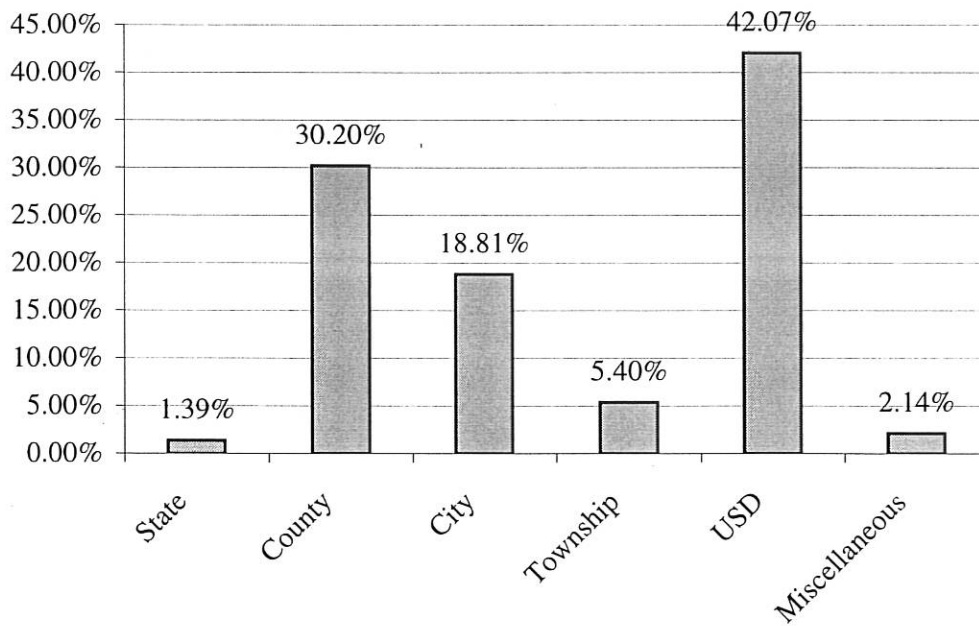
*Includes Vacant Lots and Not-for-Profit



**Value Tax Distribution
McPherson County**

McPherson County 1999 Ad Valorem Tax		% of Total
State	329,381.07	1.39%
County	7,142,732.23	30.20%
City	4,449,889.47	18.81%
Township	1,276,831.36	5.40%
USD	9,950,521.48	42.07%
Miscellaneous	505,394.26	2.14%
Total Tax*	23,654,749.87	100.00%

*Tax roll certified by clerk Nov. 15

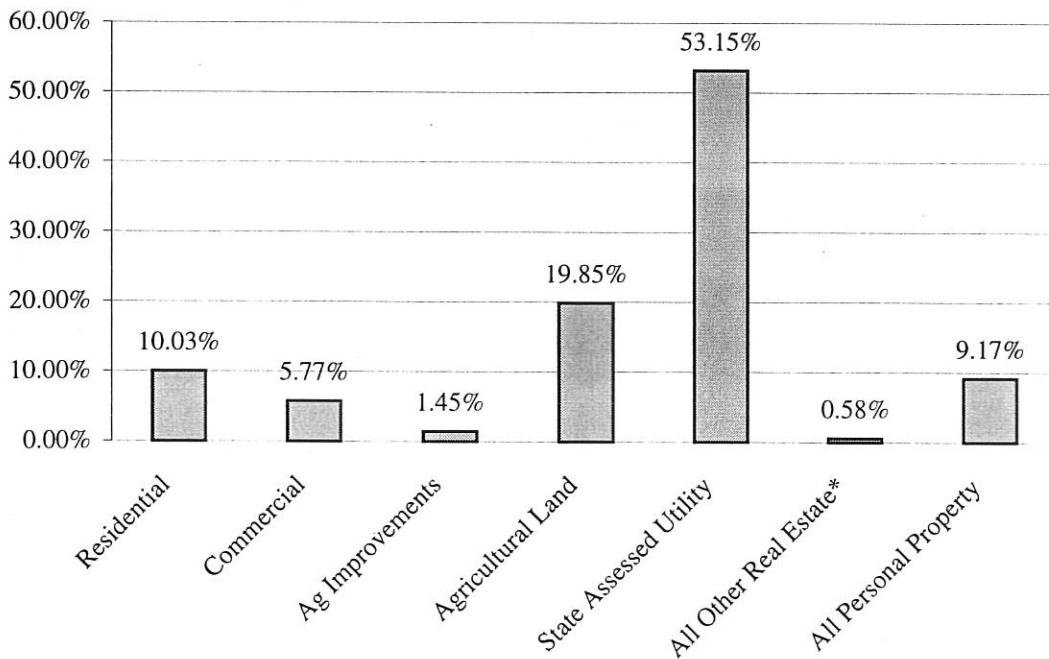


**Taxable Value
Meade County**

County Name	MEADE	
County Number	60	
		Rank in State
Total Taxable Value	73,649,304	44
Total Ad Valorem Tax	\$7,287,152	51

Property Type/Class	1999 Tax Value	% of County	Rank in State
Residential	7,390,599	10.03%	73
Commercial	4,250,289	5.77%	60
Ag Improvements	1,068,730	1.45%	59
Agricultural Land	14,618,817	19.85%	31
State Assessed Utility	39,145,506	53.15%	13
All Other Real Estate*	425,101	0.58%	42
All Personal Property	6,750,262	9.17%	49
Total	73,649,304	100.00%	44

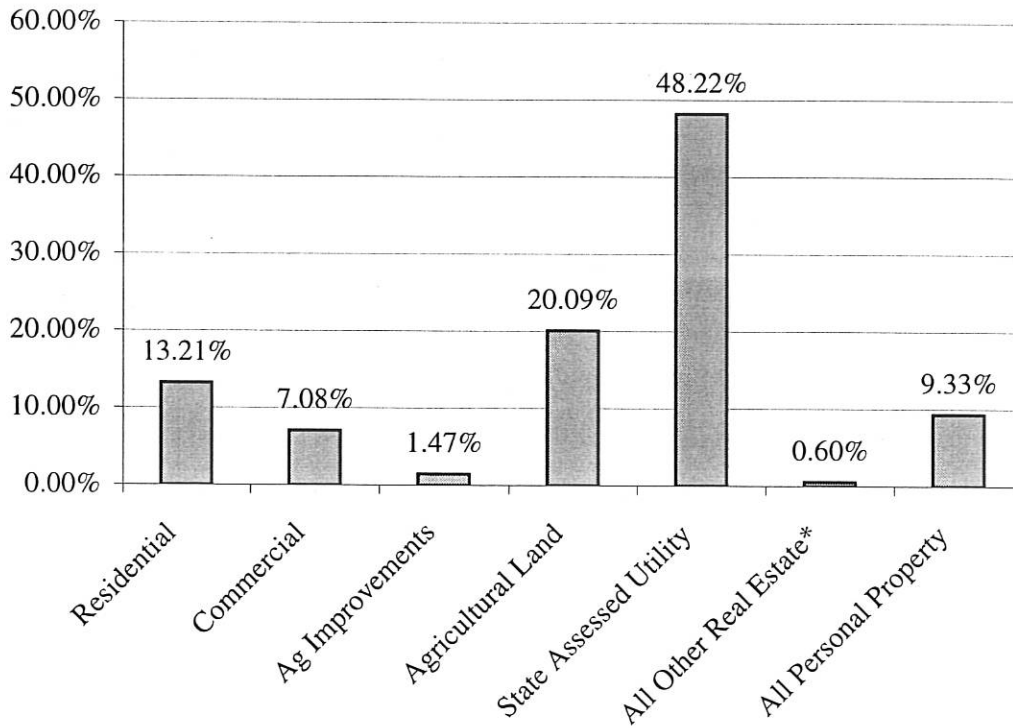
*Includes Vacant Lots and Not-for-Profit



**Taxes
Meade County**

Meade County 1999 Ad Valorem Tax	%	of Total
Residential	962,911.43	13.21%
Commercial	515,751.16	7.08%
Ag Improvements	107,371.41	1.47%
Agricultural Land	1,463,661.50	20.09%
State Assessed Utility	3,514,176.59	48.22%
All Other Real Estate*	43,584.21	0.60%
All Personal Property	679,696.01	9.33%
Total Tax	7,287,152.31	100.00%

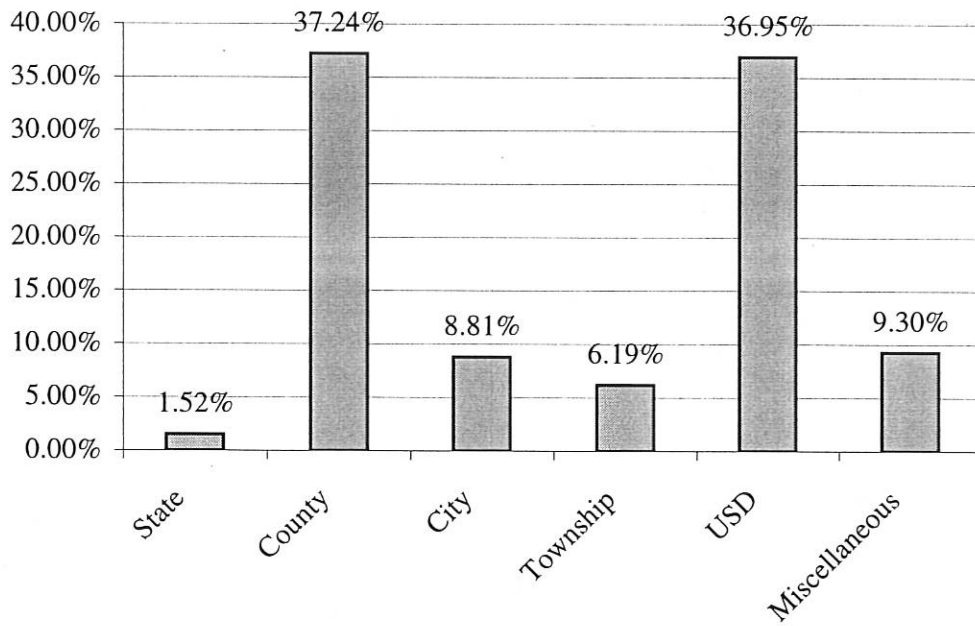
*Vacant Lots and Not-for-Profit



**Value Tax Distribution
Meade County**

Meade County 1999 Ad Valorem Tax	% of Total
State	110,477.50 1.52%
County	2,713,644.39 37.24%
City	641,885.98 8.81%
Township	450,891.79 6.19%
USD	2,692,468.74 36.95%
Miscellaneous	677,831.53 9.30%
Total Tax*	7,287,199.93 100.00%

*Tax roll certified by clerk Nov. 15

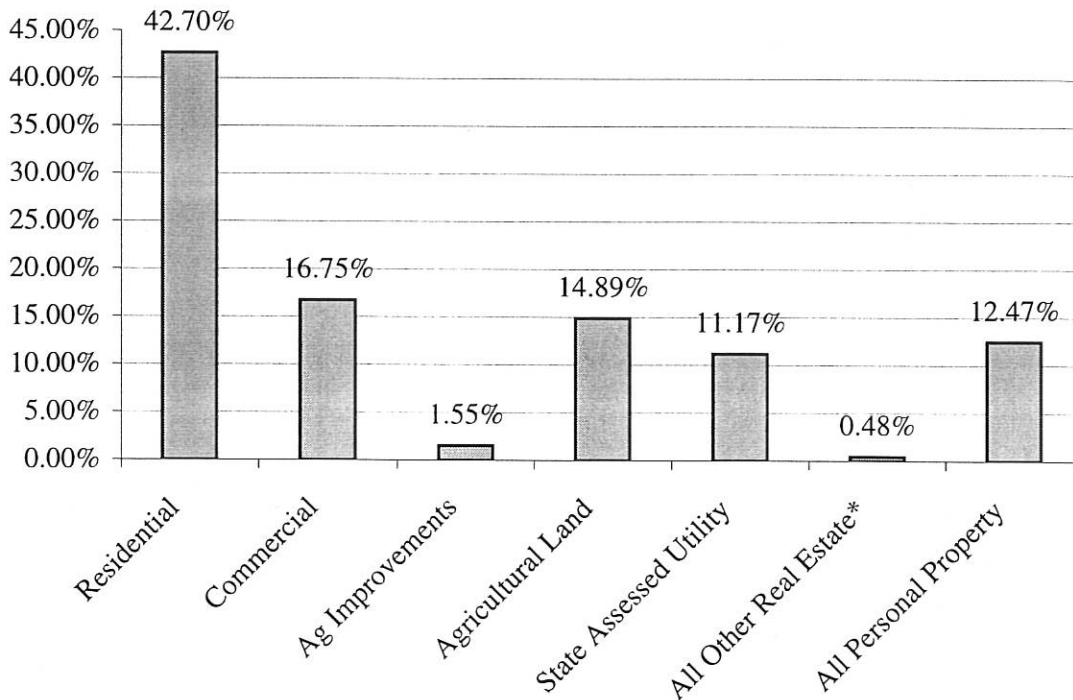


**Taxable Value
Neosho County**

County Name	NEOSHO	
County Number	67	
		Rank in State
Total Taxable Value	69,254,683	45
Total Ad Valorem Tax	\$9,263,213	39

Property Type/Class	1999 Tax Value	% of County	Rank in State
Residential	29,568,786	42.70%	33
Commercial	11,601,368	16.75%	33
Ag Improvements	1,072,282	1.55%	58
Agricultural Land	10,308,926	14.89%	77
State Assessed Utility	7,737,619	11.17%	72
All Other Real Estate*	331,734	0.48%	51
All Personal Property	8,633,968	12.47%	42
Total	69,254,683	100.00%	45

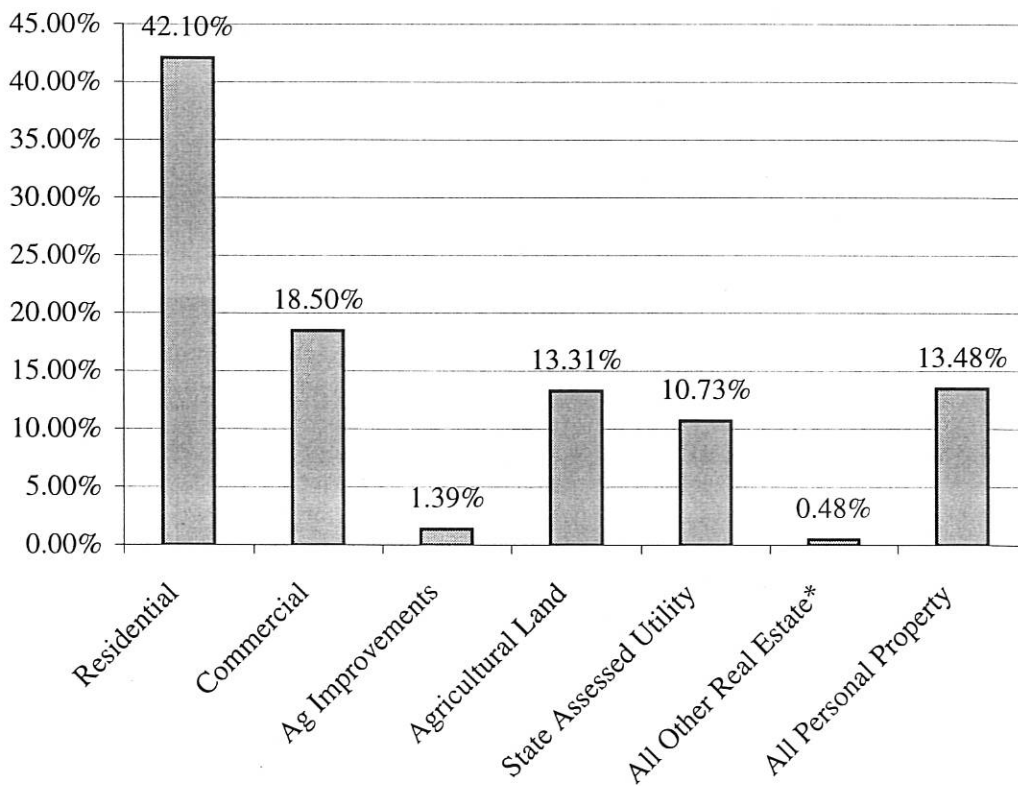
*Includes Vacant Lots and Not-for-Profit



**Taxes
Neosho County**

Neosho County 1999 Ad Valorem Tax		% of Total
Residential	3,900,097.37	42.10%
Commercial	1,713,507.57	18.50%
Ag Improvements	129,074.56	1.39%
Agricultural Land	1,232,729.42	13.31%
State Assessed Utility	994,347.57	10.73%
All Other Real Estate*	44,811.54	0.48%
All Personal Property	1,248,645.13	13.48%
Total Tax	9,263,213.16	100.00%

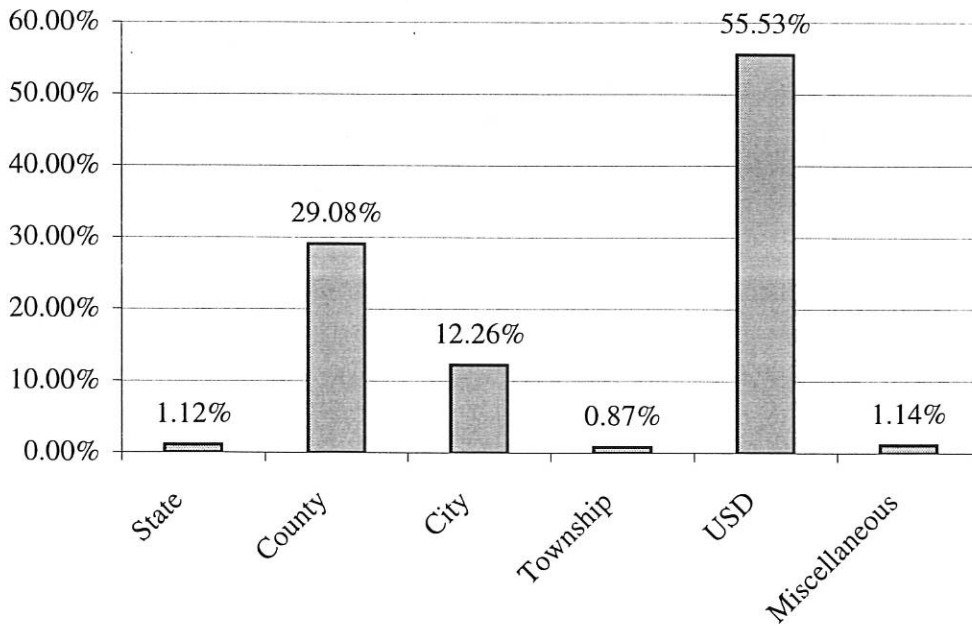
*Includes Vacant Lots and Not-for-Profit



**Value Tax Distribution
Neosho County**

Neosho County 1999 Ad Valorem Tax		% of Total
State	103,881.77	1.12%
County	2,693,790.59	29.08%
City	1,135,854.48	12.26%
Township	80,369.02	0.87%
USD	5,143,979.22	55.53%
Miscellaneous	105,414.99	1.14%
Total Tax*	9,263,290.07	100.00%

*Tax roll certified by clerk Nov. 15

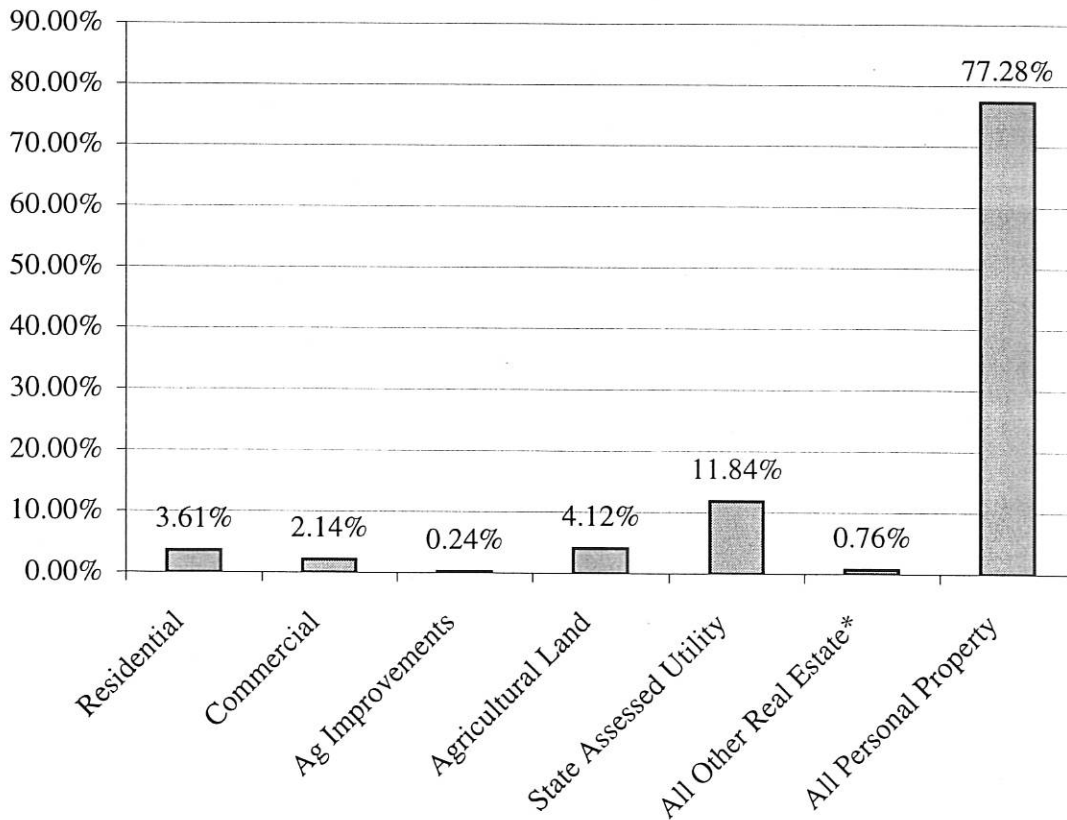


**Taxable Value
Stevens County**

County Name	STEVENS	
County Number	95	
		Rank in State
Total Taxable Value	313,637,723	11
Total Ad Valorem Tax	\$18,232,553	25

Property Type/Class	1999 Tax Value	% of County	Rank in State
Residential	11,315,025	3.61%	63
Commercial	6,715,277	2.14%	44
Ag Improvements	765,967	0.24%	79
Agricultural Land	12,937,412	4.12%	49
State Assessed Utility	37,119,327	11.84%	17
All Other Real Estate*	2,395,866	0.76%	12
All Personal Property	242,388,849	77.28%	3
Total	313,637,723	100.00%	11

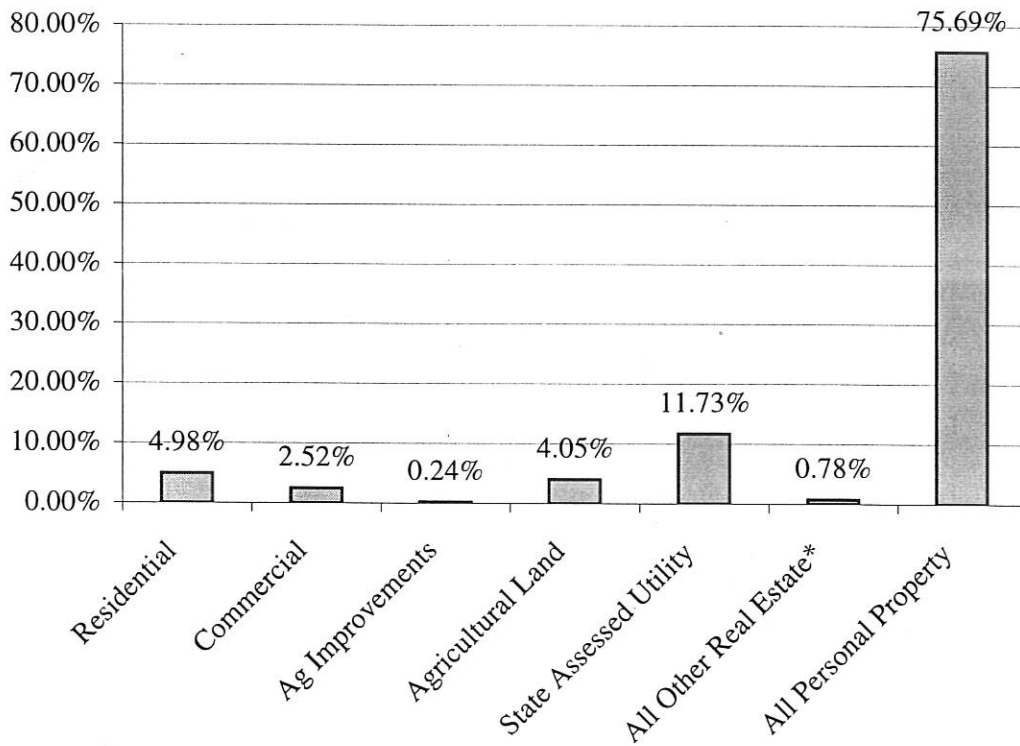
*Includes Vacant Lots and Not-for-Profit



**Taxes
Stevens County**

Stevens County 1999 Total Ad Valorem Tax	%	of Total
Residential	908,299.47	4.98%
Commercial	459,942.31	2.52%
Ag Improvements	43,964.74	0.24%
Agricultural Land	738,014.73	4.05%
State Assessed Utility	2,139,272.51	11.73%
All Other Real Estate*	142,160.13	0.78%
All Personal Property	13,800,898.65	75.69%
Total Tax	18,232,552.54	100.00%

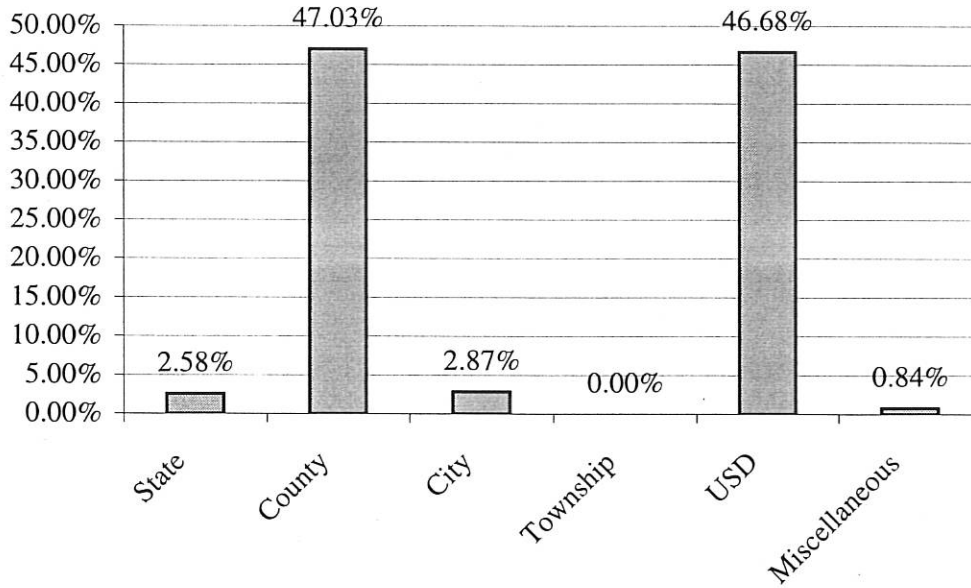
*Included Vacant Lots and Not-for-Profit



**Value Tax Distribution
Stevens County**

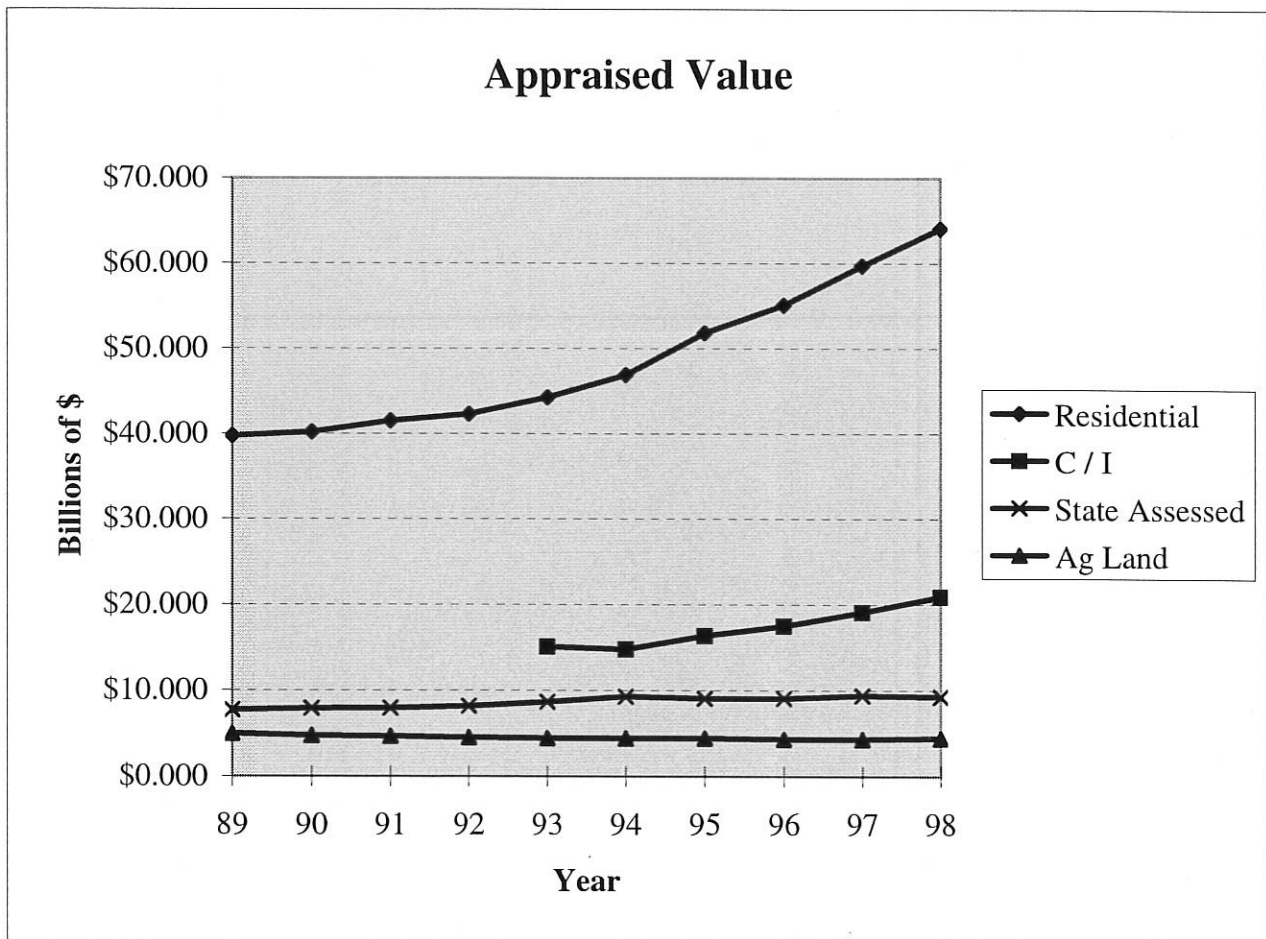
Stevens County 1999 Ad Valorem Tax	%	of Total
State	470,456.88	2.58%
County	8,575,174.76	47.03%
City	522,470.47	2.87%
Township	0.00	0.00%
USD	8,511,542.89	46.68%
Miscellaneous	152,936.26	0.84%
Total Tax*	18,232,581.26	100.00%

*Tax roll certified by clerk Nov. 15



Appraised Value Major Classes of Locally Assessed Property

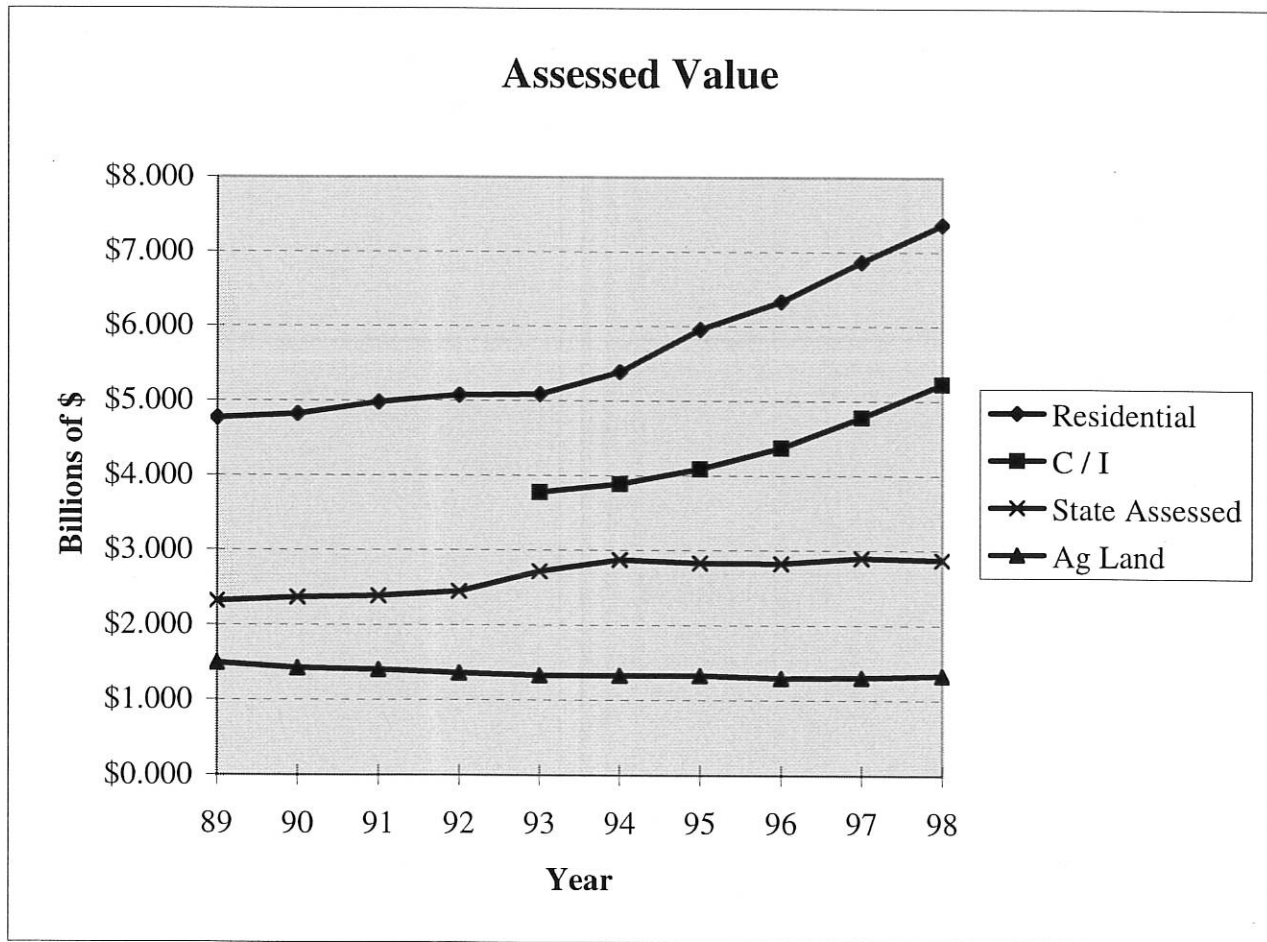
Year	Residential (billion)	% of Total	Commercial / Industrial Including Mach/Equip (billion)	% of Total	State Assessed (billion)	% of Total	Ag Land (billion)	% of Total
89	\$39.718	54.38			\$7.719	10.57	\$4.966	6.80
90	\$40.167	54.40			\$7.883	10.68	\$4.740	6.42
91	\$41.470	54.66			\$7.955	10.48	\$4.677	6.10
92	\$42.288	55.43			\$8.152	10.68	\$4.531	5.94
93	\$44.235	55.39	\$15.098	18.90	\$8.641	10.82	\$4.427	5.54
94	\$46.849	56.32	\$14.776	17.76	\$9.272	11.14	\$4.426	5.32
95	\$51.792	57.96	\$16.358	18.31	\$9.083	10.16	\$4.426	4.95
96	\$55.051	59.00	\$17.478	18.73	\$9.081	9.73	\$4.312	4.62
97	\$59.684	58.86	\$19.119	18.85	\$9.386	9.26	\$4.341	4.28
98	\$64.043	59.97	\$20.908	19.58	\$9.236	8.65	\$4.429	4.15



Source: State of Kansas, Dept. of Revenue, Division of Property Valuation,
Statistical Report of Property Assessment and Taxation.

Assessed Value Major Classes of Locally Assessed Property

Year	Residential (billion)	% of Total	Commercial / Industrial Including Mach/Equip (billion)	% of Total	State Assessed (billion)	% of Total	Ag Land (billion)	% of Total
89	\$4.766	33.79			\$2.316	16.42	\$1.490	10.56
90	\$4.820	33.82			\$2.365	16.59	\$1.422	9.98
91	\$4.976	34.01			\$2.386	16.31	\$1.403	9.59
92	\$5.075	34.75			\$2.445	16.74	\$1.360	9.31
93	\$5.087	34.21	\$3.775	25.37	\$2.715	18.26	\$1.328	8.93
94	\$5.388	34.75	\$3.885	25.05	\$2.873	18.53	\$1.328	8.56
95	\$5.956	36.78	\$4.090	25.26	\$2.827	17.46	\$1.328	8.20
96	\$6.331	37.90	\$4.370	26.16	\$2.825	16.91	\$1.294	7.75
97	\$6.864	37.82	\$4.780	26.34	\$2.898	15.97	\$1.303	7.18
98	\$7.365	39.00	\$5.227	27.68	\$2.870	15.20	\$1.329	7.04

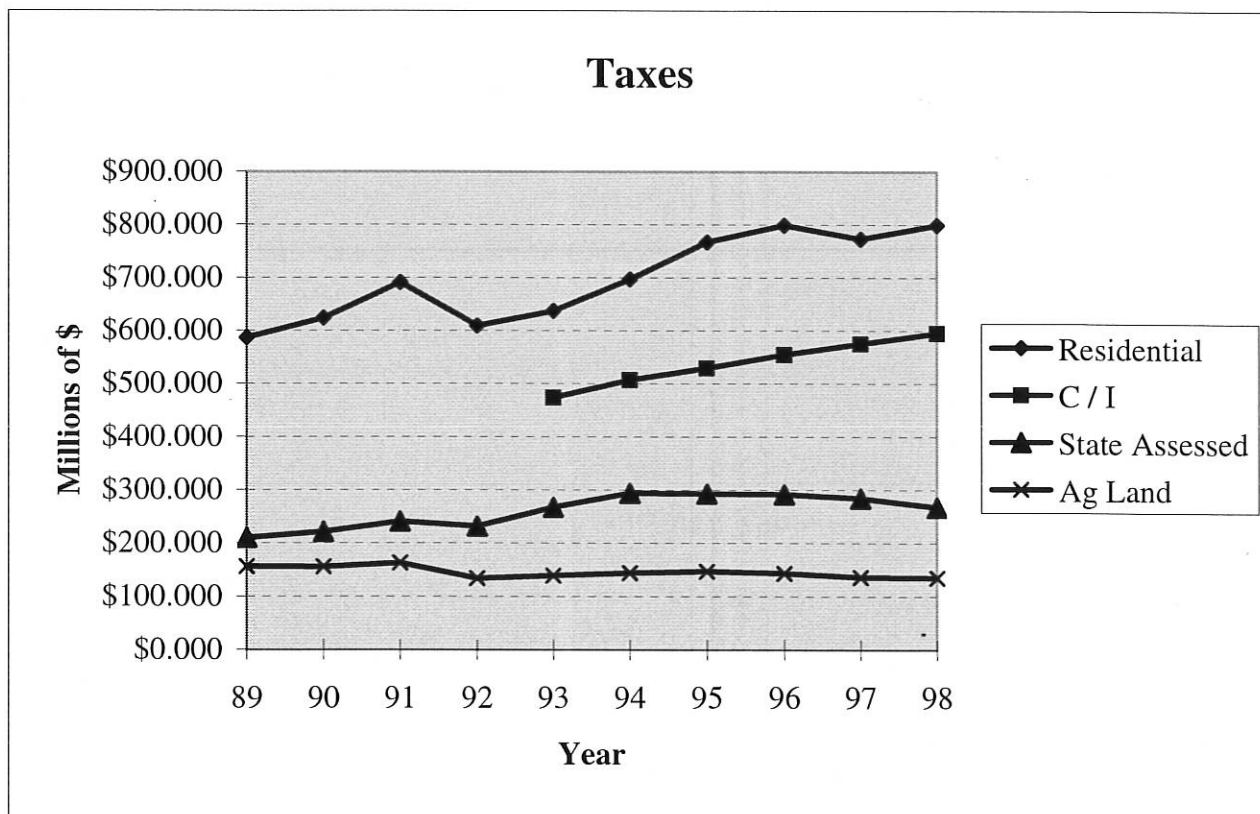


Source: State of Kansas, Dept. of Revenue, Division of Property Valuation,
Statistical Report of Property Assessment and Taxation.

Taxes

Major Classes of Locally Assessed Property

Year	Residential (million)	% of Total	Commercial / Industrial Including Mach/Equip (million)	% of Total	State Assessed (million)	% of Total	Ag Land (million)	% of Total
89	\$586.547	37.35			\$209.886	13.36	\$156.212	9.95
90	\$623.642	37.69			\$221.554	13.39	\$155.670	9.41
91	\$690.982	37.70			\$240.974	13.14	\$162.879	8.89
92	\$608.794	37.86			\$231.874	14.42	\$133.380	8.30
93	\$637.134	37.55	\$473.289	27.89	\$267.463	15.76	\$138.968	8.21
94	\$696.911	38.07	\$506.601	27.66	\$293.661	16.04	\$144.208	7.89
95	\$767.068	39.84	\$529.177	27.48	\$292.512	15.19	\$146.754	7.64
96	\$798.899	40.48	\$554.649	28.10	\$291.697	14.78	\$143.515	7.28
97	\$772.782	39.27	\$574.975	29.22	\$284.438	14.46	\$136.239	6.93
98	\$798.961	40.59	\$594.922	30.23	\$267.176	13.57	\$134.835	6.86



Source: State of Kansas, Dept. of Revenue, Division of Property Valuation,
Statistical Report of Property Assessment and Taxation.

STATE OF KANSAS

Bill Graves, Governor

DEPARTMENT OF REVENUE

Karla Pierce, Secretary


Mark S. Beck, Director
Kansas Department of Revenue
915 SW Harrison St.
Topeka, KS 66612-1588



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Internet Address: www.ink.org/public/kdor

Division of Property Valuation

MEMORANDUM

TO: Ag Use Task Force Members
FROM: Mark S. Beck 
DATE: January 14, 2000
SUBJECT: 2000 Ag Use Values

The 2000 Ag Use values are complete or nearing completion for most counties. As has been projected for some time, there will be an increase in valuation statewide. The cause is twofold; generally the 8-year average LNIs (landlord net incomes) are increasing and the overall capitalization rate for each county is decreasing. The capitalization rate (prior to adding the county agricultural tax rate), dropped from 11.97% in 1999 to 11.69% in 2000. Since all the remaining discretionary adjustment was applied last year, the decrease in the cap rate is a direct reflection of the interest rate. A decrease in the cap rate results in an increase in values. The explanations below provide a brief summation of each use type. These are highly generalized and are meant to give a statewide perspective.

Pasture: Overall, the 1998 8-Year Average LNIs primarily increased for both native and tame pasture. The 1998 LNIs being added on, exceeded the 1990 LNIs being dropped off. On a weighted average basis, native LNIs increase by \$.07 - \$.41 per acre (1.3 - 4.4%) in all districts except SW-30. In SW-30 LNIs decreased by \$.01 per acre (-.11%).

Dryland: The 1998 8-Year LNIs generally increased in all counties in the state. The 1998 LNIs being added on exceeded the 1990 LNIs being dropped off in most cases. On a weighted average basis the non-irrigated LNIs increased by \$.05 - \$3.80 per acre (.05 - 9.7%).

Irrigated: The 1998 8-Year Average LNIs primarily increased in Districts 10,20,30,50 and 60 and decreased in District 40, on a weighted average basis. The 1998 LNIs being added on exceeded the 1990 LNIs being dropped off in most districts. On a weighted average basis irrigated LNIs increased by \$1.50 - \$3.40 per acre (3.5 - 15 %). District 40 LNIs on a weighted average basis decreased by \$0.80/acre (1.5%).

The following documents are designed to give a county specific overview. Attached you will find comparisons for native grass, dryland and irrigated land. These spreadsheets are sorted by (first), the crop reporting district and then (second), within the crop reporting district by the \$ change from 1999 to 2000. Notice that each county is represented by a single value, this is the weighted average value. This is the "average value" in consideration to the total acres in that use type in that county.

For Example:

Native Grass Land Comparison									
Grouped by Crop Reporting District - Sorted by \$ Per Acre Change in Value from 1999 to 2000									
		A	B	C	D	E	F	G	H
CRD	County	1999 Wt Average LNI	2000 Wt Average LNI	1999 Wt Average Value	2000 Wt Average Value	Change from 1999 to 2000	Percent Change	Change attributed to LNI	Change attributed to Cap Rate
10	Norton	6.15	6.34	40	42	\$2	5%	\$1.23	\$0.77
10	Rawlins	4.57	4.68	29	31	\$2	7%	\$0.70	\$1.30

- A** 1999 Wt Average LNI - the 8-Year Average Landlord Net Income for native grass in Norton County weighted by the acres in native grass in Norton County. Data years included 1990 to 1997.
- B** 2000 Wt Average LNI - the 8-Year Average Landlord Net Income for native grass in Norton County weighted by the acres in native grass in Norton County. Data years included 1991 to 1998.
- C** 1999 Wt Average Value - the 1999 8-Year Average LNI ÷ the 1999 overall capitalization rate for Norton County.
- D** 2000 Wt Average Value - the 2000 8-Year Average LNI ÷ the 2000 overall capitalization rate for Norton County.
- E** Change from 1999 to 2000 - the \$ change from the 1999 to 2000 weighted average value.
- F** Percent change - the % change from the 1999 to 2000 weighted average value.
- G** Change attributed to the LNI - the portion of the total change that the LNI is responsible.

H **Change attributed to the Overall Capitalization Rate** - the portion of the total change that the overall capitalization is responsible.

Specific capitalization rate information can be obtained from a handout given at the October 5th, 1999 Task Force meeting. The handout is titled "Capitalization Rate for 2000", this document contains the calculations for the following:

- the capitalization rate calculation for 2000 – 11.69%
- the capitalization rate calculation for 1999 – 11.97%
- the overall capitalization rate for all counties for 1999 and 2000
- the percent change in the overall capitalization rate for all counties from 1999 to 2000

If you have questions regarding a particular county or soil, the 2000 values are posted at the following web site:

<http://www.ink.org/public/kdor/pvd> Click on Ag Use Section.

All counties with the exception of Morton and Stevens are completed and available at the web site. If you are unable to access the Internet or need any other information, please contact Patrick, Roger or Zoe at 785-296-6719

Native Grass Land Comparison

Grouped by Crop Reporting District - Sorted by \$ Per Acre Change in Value from 1999 to 2000

CRD	County	1999 Wt Average LNI	2000 Wt Average LNI	1999 Wt Average Value	2000 Wt Average Value	Change from 1999 to 2000	Percent Change	Change attributed to LNI	Change attributed to Cap Rate
10	Norton	6.15	6.34	40	42	\$2	5%	\$1.23	\$0.77
10	Rawlins	4.57	4.68	29	31	\$2	7%	\$0.70	\$1.30
10	Sherman	4.82	4.93	32	34	\$2	6%	\$0.73	\$1.27
10	Thomas	4.93	5.18	32	34	\$2	6%	\$1.63	\$0.37
10	Cheyenne	4.37	4.42	30	31	\$1	3%	\$0.34	\$0.66
10	Decatur	5.82	5.89	38	39	\$1	3%	\$0.46	\$0.54
10	Graham	6.29	6.46	40	41	\$1	2%	\$1.07	-\$0.07
10	Sheridan	4.74	4.84	31	32	\$1	3%	\$0.65	\$0.35
20	Gove	4.65	4.70	31	32	\$1	3%	\$0.33	\$0.67
20	Greeley	4.70	4.76	31	32	\$1	3%	\$0.40	\$0.60
20	Lane	4.39	4.48	28	29	\$1	4%	\$0.57	\$0.43
20	Logan	4.37	4.42	29	30	\$1	3%	\$0.33	\$0.67
20	Ness	5.91	6.01	39	40	\$1	3%	\$0.65	\$0.35
20	Scott	4.27	4.31	29	30	\$1	3%	\$0.27	\$0.73
20	Trego	5.98	6.09	39	40	\$1	3%	\$0.72	\$0.28
20	Wallace	4.53	4.58	30	31	\$1	3%	\$0.33	\$0.67
20	Wichita	4.60	4.64	30	31	\$1	3%	\$0.26	\$0.74
30	Clark	5.80	5.81	37	38	\$1	3%	\$0.06	\$0.94
30	Finney	4.13	4.17	28	29	\$1	4%	\$0.27	\$0.73
30	Grant	4.71	4.72	33	34	\$1	3%	\$0.07	\$0.93
30	Hodgeman	5.81	5.83	36	37	\$1	3%	\$0.12	\$0.88
30	Stanton	4.52	4.50	31	32	\$1	3%	-\$0.14	\$1.14
30	Morton	4.35	4.43	31	32	\$1	3%	\$0.56	\$0.44
30	Ford	5.88	5.87	38	38	\$0	0%	-\$0.06	\$0.06
30	Gray	4.71	4.67	31	31	\$0	0%	-\$0.26	\$0.26
30	Hamilton	4.13	4.10	27	27	\$0	0%	-\$0.20	\$0.20
30	Haskell	4.00	3.99	29	29	\$0	0%	-\$0.07	\$0.07
30	Kearny	3.84	3.79	28	28	\$0	0%	-\$0.36	\$0.36
30	Meade	4.23	4.20	29	29	\$0	0%	-\$0.20	\$0.20
30	Seward	4.00	3.96	27	27	\$0	0%	-\$0.27	\$0.27
30	Stevens	4.31	4.30	32	32	\$0	0%	-\$0.07	\$0.07

Native Grass Land Comparison

Grouped by Crop Reporting District - Sorted by \$ Per Acre Change in Value from 1999 to 2000

CRD	County	1999 Wt Average LNI	2000 Wt Average LNI	1999 Wt Average Value	2000 Wt Average Value	Change from 1999 to 2000	Percent Change	Change attributed to LNI	Change attributed to Cap Rate
40	Clay	10.45	10.87	67	71	\$4	6%	\$2.70	\$1.30
40	Ottawa	9.03	9.46	58	62	\$4	7%	\$2.73	\$1.27
40	Republic	9.88	10.32	64	68	\$4	6%	\$2.90	\$1.10
40	Cloud	10.21	10.50	63	66	\$3	5%	\$1.81	\$1.19
40	Jewell	8.11	8.43	52	55	\$3	6%	\$2.02	\$0.98
40	Mitchell	8.28	8.57	54	57	\$3	6%	\$1.91	\$1.09
40	Rooks	6.39	6.64	41	44	\$3	7%	\$1.62	\$1.38
40	Smith	6.50	6.76	42	45	\$3	7%	\$1.70	\$1.30
40	Washington	9.01	9.39	58	61	\$3	5%	\$2.49	\$0.51
40	Osborne	6.50	6.72	42	44	\$2	5%	\$1.38	\$0.62
40	Phillips	6.69	6.96	44	46	\$2	5%	\$1.77	\$0.23
50	Marion	8.20	8.54	55	59	\$4	7%	\$2.33	\$1.67
50	McPherson	8.38	8.72	56	60	\$4	7%	\$2.30	\$1.70
50	Saline	6.88	7.25	48	52	\$4	8%	\$2.61	\$1.39
50	Dickinson	8.87	9.22	60	63	\$3	5%	\$2.30	\$0.70
50	Ellis	6.08	6.32	41	44	\$3	7%	\$1.62	\$1.38
50	Ellsworth	6.88	7.21	45	48	\$3	7%	\$2.17	\$0.83
50	Lincoln	6.70	7.05	42	45	\$3	7%	\$2.14	\$0.86
50	Rice	8.29	8.66	54	57	\$3	6%	\$2.41	\$0.59
50	Rush	6.59	6.84	42	45	\$3	7%	\$1.62	\$1.38
50	Barton	6.77	7.04	44	46	\$2	5%	\$1.72	\$0.28
50	Russell	6.21	6.46	40	42	\$2	5%	\$1.59	\$0.41
60	Harper	7.73	8.03	50	53	\$3	6%	\$1.95	\$1.05
60	Harvey	8.09	8.36	54	57	\$3	6%	\$1.80	\$1.20
60	Reno	8.16	8.45	53	56	\$3	6%	\$1.89	\$1.11
60	Sedgwick	8.29	8.60	55	58	\$3	5%	\$2.03	\$0.97
60	Sumner	8.08	8.38	51	54	\$3	6%	\$1.88	\$1.12
60	Barber	5.51	5.68	36	38	\$2	6%	\$1.11	\$0.89
60	Edwards	5.37	5.60	35	37	\$2	6%	\$1.48	\$0.52
60	Kingman	6.97	7.23	47	49	\$2	4%	\$1.74	\$0.26
60	Kiowa	5.26	5.46	35	37	\$2	6%	\$1.30	\$0.70
60	Pawnee	6.03	6.28	39	41	\$2	5%	\$1.59	\$0.41
60	Pratt	5.64	5.84	36	38	\$2	6%	\$1.27	\$0.73
60	Stafford	5.67	5.87	37	39	\$2	5%	\$1.30	\$0.70
60	Comanche	5.34	5.51	35	36	\$1	3%	\$1.15	-\$0.15

Native Grass Land Comparison

Grouped by Crop Reporting District - Sorted by \$ Per Acre Change in Value from 1999 to 2000

CRD	County	1999 Wt Average LNI	2000 Wt Average LNI	1999 Wt Average Value	2000 Wt Average Value	Change from 1999 to 2000	Percent Change	Change attributed to LNI	Change attributed to Cap Rate
70	Brown	10.84	10.95	70	73	\$3	4%	\$0.71	\$2.29
70	Nemaha	9.53	9.80	64	67	\$3	5%	\$1.80	\$1.20
70	Atchison	9.07	9.13	61	63	\$2	3%	\$0.40	\$1.60
70	Jackson	9.18	9.28	61	63	\$2	3%	\$0.66	\$1.34
70	Jefferson	8.25	8.40	54	56	\$2	4%	\$0.98	\$1.02
70	Marshall	7.59	7.68	50	52	\$2	4%	\$0.59	\$1.41
70	Pottawatom	8.81	8.95	62	64	\$2	3%	\$0.98	\$1.02
70	Doniphan	8.78	8.71	57	58	\$1	2%	-\$0.45	\$1.45
70	Leavenwort	8.56	8.57	58	59	\$1	2%	\$0.07	\$0.93
70	Riley	7.69	7.74	52	53	\$1	2%	\$0.34	\$0.66
70	Wyandotte	8.24	8.14	53	54	\$1	2%	-\$0.65	\$1.65
80	Anderson	9.67	10.18	63	68	\$5	8%	\$3.35	\$1.65
80	Linn	9.78	10.30	69	74	\$5	7%	\$3.65	\$1.35
80	Lyon	9.84	10.23	65	70	\$5	8%	\$2.59	\$2.41
80	Miami	10.77	11.25	71	76	\$5	7%	\$3.17	\$1.83
80	Osage	11.06	11.50	74	79	\$5	7%	\$2.95	\$2.05
80	Wabaunsee	7.73	8.18	51	56	\$5	10%	\$2.99	\$2.01
80	Chase	8.52	8.84	56	60	\$4	7%	\$2.12	\$1.88
80	Coffey	10.58	11.04	77	81	\$4	5%	\$3.33	\$0.67
80	Douglas	9.43	9.84	63	67	\$4	6%	\$2.72	\$1.28
80	Franklin	9.38	9.86	63	67	\$4	6%	\$3.21	\$0.79
80	Johnson	8.05	8.46	52	56	\$4	8%	\$2.64	\$1.36
80	Morris	8.58	8.97	57	61	\$4	7%	\$2.60	\$1.40
80	Shawnee	9.50	9.89	62	66	\$4	6%	\$2.54	\$1.46
80	Geary	9.01	9.32	62	65	\$3	5%	\$2.12	\$0.88
90	Allen	10.74	11.16	70	74	\$4	6%	\$2.74	\$1.26
90	Bourbon	9.29	9.68	60	64	\$4	7%	\$2.52	\$1.48
90	Labette	11.32	11.67	74	78	\$4	5%	\$2.30	\$1.70
90	Neosho	11.58	11.95	74	78	\$4	5%	\$2.37	\$1.63
90	Wilson	9.54	9.92	62	66	\$4	6%	\$2.48	\$1.52
90	Butler	8.01	8.31	52	55	\$3	6%	\$1.95	\$1.05
90	Chautauqua	7.69	7.99	50	53	\$3	6%	\$1.95	\$1.05
90	Cherokee	10.44	10.58	72	75	\$3	4%	\$0.96	\$2.04
90	Cowley	7.56	7.77	48	51	\$3	6%	\$1.35	\$1.65
90	Crawford	8.16	8.40	56	59	\$3	5%	\$1.63	\$1.37
90	Elk	8.41	8.71	55	58	\$3	5%	\$1.94	\$1.06
90	Greenwood	8.75	9.00	55	58	\$3	5%	\$1.58	\$1.42
90	Montgomer	9.79	10.12	63	66	\$3	5%	\$2.11	\$0.89
90	Woodson	10.89	11.15	72	75	\$3	4%	\$1.72	\$1.28

Dry Land Comparison

Grouped by Crop Reporting District - Sorted by \$ Per Acre Change in Value from 1999 to 2000

CRD	County	1999 Wt Average LNI	2000 Wt Average LNI	1998 Wt Average Value	1999 Wt Average Value	2000 Wt Average Value	Change from 1999 to 2000	Percent Change	Change attributed to LNI	Change attributed to Cap Rate
10	Norton	13.40	14.59	82	87	96	\$9	10%	\$7.70	\$1.30
10	Cheyenne	14.05	14.54	94	96	102	\$6	6%	\$3.35	\$2.65
10	Decatur	13.51	14.07	87	88	93	\$5	6%	\$3.65	\$1.35
10	Rawlins	12.58	12.74	81	81	84	\$3	4%	\$1.02	\$1.98
10	Sheridan	12.37	12.65	81	80	83	\$3	4%	\$1.81	\$1.19
10	Graham	9.77	10.00	61	62	64	\$2	3%	\$1.45	\$0.55
10	Sherman	11.91	11.75	82	79	80	\$1	1%	-\$1.06	\$2.06
10	Thomas	11.52	11.33	78	75	75	\$0	0%	-\$1.24	\$1.24
20	Scott	14.65	15.41	95	100	108	\$8	8%	\$5.17	\$2.83
20	Wichita	14.67	15.32	91	95	101	\$6	6%	\$4.19	\$1.81
20	Gove	13.85	14.26	90	92	97	\$5	5%	\$2.73	\$2.27
20	Greeley	12.70	13.09	83	85	89	\$4	5%	\$2.60	\$1.40
20	Lane	12.79	13.16	79	80	84	\$4	5%	\$2.33	\$1.67
20	Wallace	13.03	13.32	85	87	91	\$4	5%	\$1.93	\$2.07
20	Logan	12.65	12.78	83	84	87	\$3	4%	\$0.86	\$2.14
20	Trego	12.61	12.80	82	82	85	\$3	4%	\$1.24	\$1.76
20	Ness	12.97	13.14	83	85	87	\$2	2%	\$1.11	\$0.89
30	Gray	12.59	12.96	81	82	87	\$5	6%	\$2.42	\$2.58
30	Kearny	11.81	12.08	85	85	89	\$4	5%	\$1.95	\$2.05
30	Finney	12.96	13.08	87	87	90	\$3	3%	\$0.80	\$2.20
30	Grant	12.31	12.56	87	88	91	\$3	3%	\$1.78	\$1.22
30	Hamilton	10.82	11.00	72	71	74	\$3	4%	\$1.18	\$1.82
30	Haskell	14.15	14.30	102	101	104	\$3	3%	\$1.07	\$1.93
30	Stanton	11.29	11.53	78	78	81	\$3	4%	\$1.66	\$1.34
30	Ford	12.02	12.08	78	77	79	\$2	3%	\$0.38	\$1.62
30	Seward	11.12	11.22	76	76	78	\$2	3%	\$0.68	\$1.32
30	Clark	11.43	11.51	74	74	75	\$1	1%	\$0.51	\$0.49
30	Hodgeman	10.79	10.85	68	67	68	\$1	1%	\$0.37	\$0.63
30	Meade	11.73	11.55	82	79	79	\$0	0%	-\$1.21	\$1.21
30	Morton			0	0	0	\$0		\$0.00	\$0.00
30	Stevens			0	0	0	\$0		\$0.00	\$0.00

Dry Land Comparison

Grouped by Crop Reporting District - Sorted by \$ Per Acre Change in Value from 1999 to 2000

CRD	County	1999 Wt Average LNI	2000 Wt Average LNI	1998 Wt Average Value	1999 Wt Average Value	2000 Wt Average Value	Change from 1999 to 2000	Percent Change	Change attributed to LNI	Change attributed to Cap Rate
40	Republic	21.60	23.19	132	140	154	\$14	10%	\$10.32	\$3.68
40	Jewell	21.24	22.63	129	136	148	\$12	9%	\$8.88	\$3.12
40	Ottawa	19.74	20.97	121	127	139	\$12	9%	\$7.94	\$4.06
40	Smith	19.27	20.38	122	125	136	\$11	9%	\$7.21	\$3.79
40	Clay	23.62	24.74	145	151	161	\$10	7%	\$7.17	\$2.83
40	Cloud	18.63	19.79	109	115	125	\$10	9%	\$7.16	\$2.84
40	Mitchell	19.28	20.30	120	125	135	\$10	8%	\$6.62	\$3.38
40	Phillips	15.18	16.46	92	99	109	\$10	10%	\$8.33	\$1.67
40	Washington	24.60	25.48	153	158	167	\$9	6%	\$5.65	\$3.35
40	Osborne	14.65	15.36	92	95	102	\$7	7%	\$4.60	\$2.40
40	Rooks	10.74	11.20	71	70	74	\$4	6%	\$2.99	\$1.01
50	Marion	22.42	23.77	145	151	164	\$13	9%	\$9.10	\$3.90
50	Dickinson	19.78	21.03	128	133	145	\$12	9%	\$8.38	\$3.62
50	McPherson	21.32	22.47	138	142	153	\$11	8%	\$7.66	\$3.34
50	Lincoln	15.76	16.97	94	98	108	\$10	10%	\$7.55	\$2.45
50	Rice	18.73	19.75	119	122	131	\$9	7%	\$6.64	\$2.36
50	Saline	18.71	19.47	128	131	140	\$9	7%	\$5.32	\$3.68
50	Barton	16.66	17.61	105	107	115	\$8	7%	\$6.13	\$1.87
50	Ellis	9.88	10.24	64	67	71	\$4	6%	\$2.45	\$1.55
50	Ellsworth	13.96	14.07	94	92	94	\$2	2%	\$0.72	\$1.28
50	Russell	11.78	11.89	79	76	78	\$2	3%	\$0.71	\$1.29
50	Rush	10.82	10.93	71	70	71	\$1	1%	\$0.71	\$0.29
60	Harvey	22.65	23.97	145	150	163	\$13	9%	\$8.75	\$4.25
60	Sedgwick	21.00	22.13	136	138	149	\$11	8%	\$7.44	\$3.56
60	Reno	21.03	21.99	134	136	146	\$10	7%	\$6.23	\$3.77
60	Kingman	17.95	18.40	121	120	126	\$6	5%	\$3.01	\$2.99
60	Pawnee	11.87	12.58	77	77	83	\$6	8%	\$4.63	\$1.37
60	Stafford	16.24	16.93	106	106	112	\$6	6%	\$4.49	\$1.51
60	Pratt	14.93	15.37	97	96	101	\$5	5%	\$2.83	\$2.17
60	Sumner	17.75	18.03	115	112	117	\$5	4%	\$1.77	\$3.23
60	Barber	14.94	15.21	101	98	101	\$3	3%	\$1.77	\$1.23
60	Edwards	11.24	11.44	76	73	76	\$3	4%	\$1.30	\$1.70
60	Harper	18.18	18.27	122	119	122	\$3	3%	\$0.59	\$2.41
60	Kiowa	10.13	10.38	70	68	71	\$3	4%	\$1.68	\$1.32
60	Comanche	10.40	10.36	70	68	68	\$0	0%	-\$0.26	\$0.26

Dry Land Comparison

Grouped by Crop Reporting District - Sorted by \$ Per Acre Change in Value from 1999 to 2000

CRD	County	1999 Wt Average LNI	2000 Wt Average LNI	1998 Wt Average Value	1999 Wt Average Value	2000 Wt Average Value	Change from 1999 to 2000	Percent Change	Change attributed to LNI	Change attributed to Cap Rate
70	Doniphan	49.50	53.31	292	320	354	\$34	11%	\$24.63	\$9.37
70	Brown	38.89	41.49	233	253	276	\$23	9%	\$16.89	\$6.11
70	Jefferson	34.57	36.31	217	226	242	\$16	7%	\$11.36	\$4.64
70	Jackson	27.14	28.65	172	179	194	\$15	8%	\$9.96	\$5.04
70	Pottawatom	36.55	37.79	249	256	270	\$14	5%	\$8.68	\$5.32
70	Riley	29.33	30.69	188	197	211	\$14	7%	\$9.12	\$4.88
70	Atchison	32.86	33.95	215	220	233	\$13	6%	\$7.30	\$5.70
70	Marshall	28.58	29.91	179	188	201	\$13	7%	\$8.73	\$4.27
70	Nemaha	31.00	32.37	199	207	220	\$13	6%	\$9.13	\$3.87
70	Leavenwort	35.15	36.02	232	238	250	\$12	5%	\$5.88	\$6.12
70	Wyandotte	38.82	39.55	247	251	260	\$9	4%	\$4.72	\$4.28
80	Shawnee	29.10	31.56	177	190	210	\$20	11%	\$16.03	\$3.97
80	Douglas	32.16	34.20	203	213	232	\$19	9%	\$13.54	\$5.46
80	Osage	29.94	31.92	190	201	219	\$18	9%	\$13.27	\$4.73
80	Franklin	32.50	34.25	210	217	234	\$17	8%	\$11.69	\$5.31
80	Lyon	30.57	32.27	192	203	220	\$17	8%	\$11.30	\$5.70
80	Chase	26.19	27.94	166	173	189	\$16	9%	\$11.57	\$4.43
80	Wabaunsee	35.41	37.02	224	235	251	\$16	7%	\$10.70	\$5.30
80	Anderson	30.69	32.25	195	202	216	\$14	7%	\$10.24	\$3.76
80	Coffey	25.25	26.72	178	183	197	\$14	8%	\$10.65	\$3.35
80	Johnson	34.64	35.96	219	223	237	\$14	6%	\$8.51	\$5.49
80	Miami	32.33	33.71	208	214	228	\$14	7%	\$9.13	\$4.87
80	Morris	23.34	24.80	148	156	170	\$14	9%	\$9.73	\$4.27
80	Geary	30.28	31.62	201	208	221	\$13	6%	\$9.18	\$3.82
80	Linn	28.53	29.69	197	200	212	\$12	6%	\$8.13	\$3.87
90	Cherokee	23.15	25.13	151	160	178	\$18	11%	\$13.65	\$4.35
90	Elk	23.75	25.60	146	154	170	\$16	10%	\$11.99	\$4.01
90	Butler	22.00	23.73	138	143	158	\$15	10%	\$11.27	\$3.73
90	Crawford	25.16	26.50	167	171	185	\$14	8%	\$9.13	\$4.87
90	Greenwood	28.43	29.87	175	180	194	\$14	8%	\$9.11	\$4.89
90	Wilson	23.46	25.14	146	153	167	\$14	9%	\$10.94	\$3.06
90	Neosho	23.85	25.39	147	153	166	\$13	8%	\$9.87	\$3.13
90	Woodson	24.56	26.03	158	163	176	\$13	8%	\$9.74	\$3.26
90	Bourbon	23.04	24.43	144	149	161	\$12	8%	\$8.98	\$3.02
90	Chautauqua	22.23	23.68	141	145	157	\$12	8%	\$9.43	\$2.57
90	Allen	25.57	26.75	164	167	178	\$11	7%	\$7.70	\$3.30
90	Labette	20.79	21.85	134	136	147	\$11	8%	\$6.95	\$4.05
90	Montgomer	20.32	21.28	128	130	139	\$9	7%	\$6.14	\$2.86
90	Cowley	16.99	17.54	109	109	115	\$6	6%	\$3.53	\$2.47

Irrigated Land Comparison

Grouped by Crop Reporting District - Sorted by \$ Per Acre Change in Value from 1999 to 2000

CRD	County	1999 Wt Average LNI	2000 Wt Average LNI	1999 Wt Average Value	2000 Wt Average Value	Change from 1999 to 2000	Percent Change	Change attributed to LNI	Change attributed to Cap Rate	Well Depth	% Acres for Well Depth
10	Norton	41.15	45.15	266	296	\$30	11%	\$25.87	\$4.13	100	96.9%
10	Decatur	40.38	43.30	263	287	\$24	9%	\$19.05	\$4.95	100	80.6%
10	Sheridan	36.13	38.58	233	254	\$21	9%	\$15.83	\$5.17	200	51.1%
10	Cheyenne	23.49	25.40	160	178	\$18	11%	\$13.05	\$4.95	300	76.8%
10	Rawlins	26.28	28.36	168	186	\$18	11%	\$13.32	\$4.68	300	54.4%
10	Graham	28.74	30.79	181	197	\$16	9%	\$12.92	\$3.08	200	45.5%
10	Sherman	23.92	25.53	159	174	\$15	9%	\$10.71	\$4.29	300	84.8%
10	Thomas	32.55	34.13	212	227	\$15	7%	\$10.30	\$4.70	200	55.1%
20	Ness	35.51	40.08	232	266	\$34	15%	\$29.85	\$4.15	100	84.4%
20	Trego	27.16	30.02	177	199	\$22	12%	\$18.67	\$3.33	100	82.2%
20	Gove	28.88	31.42	192	213	\$21	11%	\$16.91	\$4.09	100	55.4%
20	Logan	24.60	27.11	163	184	\$21	13%	\$16.68	\$4.32	200	69.7%
20	Scott	18.34	20.85	125	146	\$21	17%	\$17.09	\$3.91	200	61.2%
20	Wallace	24.77	27.23	165	186	\$21	13%	\$16.39	\$4.61	200	57.6%
20	Greeley	19.88	22.39	133	152	\$19	14%	\$16.76	\$2.24	200	92.9%
20	Wichita	21.13	23.60	136	155	\$19	14%	\$15.91	\$3.09	200	95.0%
20	Lane	19.67	22.24	124	142	\$18	15%	\$16.16	\$1.84	200	52.2%
30	Morton	22.27	27.47	156	196	\$40	26%	\$36.47	\$3.53	300	35.7%
30	Hodgeman	50.56	55.36	312	348	\$36	12%	\$29.67	\$6.33	100	73.8%
30	Clark	40.71	45.27	262	296	\$34	13%	\$29.34	\$4.66	200	60.2%
30	Stanton	20.88	25.34	145	179	\$34	23%	\$30.89	\$3.11	400	52.1%
30	Ford	35.86	40.29	229	262	\$33	14%	\$28.27	\$4.73	200	55.7%
30	Grant	19.23	23.35	137	169	\$32	23%	\$29.30	\$2.70	400	31.8%
30	Meade	25.76	29.57	174	203	\$29	17%	\$25.71	\$3.29	400	67.9%
30	Haskell	24.61	28.00	176	204	\$28	16%	\$24.21	\$3.79	400	32.9%
30	Gray	30.61	34.00	200	227	\$27	14%	\$22.14	\$4.86	200	50.6%
30	Hamilton	38.18	41.34	251	277	\$26	10%	\$20.80	\$5.20	100	46.9%
30	Seward	15.24	18.03	104	125	\$21	20%	\$19.01	\$1.99	400	57.5%
30	Stevens	14.97	17.20	110	129	\$19	17%	\$16.40	\$2.60	400	20.2%
30	Finney	18.38	20.42	123	140	\$17	14%	\$13.66	\$3.34	300	38.8%
30	Kearny	10.86	12.42	78	91	\$13	17%	\$11.25	\$1.75	300	52.8%

Note: Well depths listed represent the most frequently occurring depth except for Grant and Stevens Counties.

The most frequently occurring well depths for Grant and Stevens Counties are 500 ft. At that depth values would default to dry land values so for reporting purposes the 400 ft depth was used.

Irrigated values shown are before county adjustments for irrigation type and water quantity.

Irrigated Land Comparison

Grouped by Crop Reporting District - Sorted by \$ Per Acre Change in Value from 1999 to 2000

CRD	County	1999 Wt Average LNI	2000 Wt Average LNI	1999 Wt Average Value	2000 Wt Average Value	Change from 1999 to 2000	Percent Change	Change attributed to LNI	Change attributed to Cap Rate	Well Depth	% Acres for Well Depth
40	Washington	47.31	47.36	304	310	\$6	2%	\$0.32	\$5.68	100	69.4%
40	Smith	61.11	60.28	397	401	\$4	1%	-\$5.39	\$9.39	100	100.0%
40	Clay	63.03	62.50	404	407	\$3	1%	-\$3.39	\$6.39	100	100.0%
40	Cloud	47.39	46.82	292	295	\$3	1%	-\$3.52	\$6.52	100	82.3%
40	Ottawa	54.64	53.88	353	356	\$3	1%	-\$4.90	\$7.90	100	74.1%
40	Mitchell	58.95	58.06	383	385	\$2	1%	-\$5.78	\$7.78	100	100.0%
40	Osborne	59.74	58.60	387	388	\$1	0%	-\$7.39	\$8.39	100	100.0%
40	Phillips	60.94	59.62	397	396	-\$1	0%	-\$8.59	\$7.59	100	100.0%
40	Republic	41.42	40.24	269	267	-\$2	-1%	-\$7.66	\$5.66	100	83.0%
40	Jewell	41.98	39.95	268	261	-\$7	-3%	-\$12.96	\$5.96	100	100.0%
40	Rooks	52.08	50.31	338	331	-\$7	-2%	-\$11.49	\$4.49	100	100.0%
50	McPherson	50.35	53.05	335	362	\$27	8%	\$17.98	\$9.02	100	61.8%
50	Saline	53.99	55.78	378	402	\$24	6%	\$12.53	\$11.47	100	100.0%
50	Dickinson	48.95	51.12	328	351	\$23	7%	\$14.55	\$8.45	100	100.0%
50	Lincoln	49.42	52.09	308	331	\$23	7%	\$16.67	\$6.33	100	100.0%
50	Marion	48.37	50.77	326	349	\$23	7%	\$16.18	\$6.82	100	100.0%
50	Ellsworth	49.38	51.29	325	344	\$19	6%	\$12.56	\$6.44	100	100.0%
50	Ellis	46.18	47.85	314	332	\$18	6%	\$11.37	\$6.63	100	100.0%
50	Rice	45.62	46.73	297	310	\$13	4%	\$7.22	\$5.78	100	100.0%
50	Rush	51.83	52.95	334	346	\$12	4%	\$7.21	\$4.79	100	100.0%
50	Barton	43.23	44.18	279	289	\$10	4%	\$6.13	\$3.87	100	100.0%
60	Harvey	47.58	50.38	316	343	\$27	9%	\$18.57	\$8.43	100	75.0%
60	Sedgwick	48.27	51.16	318	345	\$27	8%	\$19.04	\$7.96	100	100.0%
60	Sumner	53.04	55.24	336	357	\$21	6%	\$13.93	\$7.07	100	100.0%
60	Harper	54.12	56.13	353	373	\$20	6%	\$13.12	\$6.88	100	100.0%
60	Kingman	47.00	48.87	314	334	\$20	6%	\$12.51	\$7.49	100	100.0%
60	Reno	46.67	48.55	303	321	\$18	6%	\$12.19	\$5.81	100	96.5%
60	Edwards	42.26	43.96	275	292	\$17	6%	\$11.06	\$5.94	100	87.4%
60	Pawnee	48.96	50.46	319	334	\$15	5%	\$9.78	\$5.22	100	87.0%
60	Barber	43.36	44.88	285	299	\$14	5%	\$9.97	\$4.03	100	53.5%
60	Stafford	43.12	44.46	281	293	\$12	4%	\$8.72	\$3.28	100	100.0%
60	Kiowa	32.22	33.03	216	226	\$10	5%	\$5.44	\$4.56	100	58.8%
60	Pratt	31.37	32.21	202	211	\$9	4%	\$5.40	\$3.60	200	50.5%
60	Comanche	24.78	25.38	161	168	\$7	4%	\$3.90	\$3.10	300	36.5%
70	Riley	61.77	62.48	414	429	\$15	4%	\$4.76	\$10.24	100	100.0%
80	Morris	49.74	52.64	332	360	\$28	8%	\$19.33	\$8.67	100	100.0%
80	Geary	60.11	59.88	412	418	\$6	1%	-\$1.58	\$7.58	100	100.0%
90	Cowley	48.29	51.40	310	337	\$27	9%	\$19.94	\$7.06	100	100.0%
90	Butler	57.75	59.88	376	399	\$23	6%	\$13.88	\$9.12	100	100.0%

Soil Rating for Plant Growth Summary

The Soil Rating for Plant Growth is a numerical rating system developed by Natural Resource Conservation Service (NRCS) soil scientists at Lincoln, Nebraska. It is designed to rate soils based on their potential for supporting plant growth and are indexed based on their soil properties. It is important to understand that rather than grouping soils together as was done in the past, the new soil rating system is based on the individual soil map unit. This was changed in response to the fact that a soil maybe a marginal producer for dry crop will excel when put into irrigation. Other soils that were previously in the same productivity group may not have responded the same way.

Before any calculations are done, the program reviews the database for pits, water, quarries, rivers etc. and these are removed from the calculations.

There are seven model ratings made of combined soil properties used to come up with the SRPG rating. A brief summary of the seven rating factors

1. Surface Structure and Nutrients: These properties combine to rate the surface layer for a given soil series. There are 11 soil properties that are evaluated to develop the contribution factor.

Available Water Capacity	Organic Matter	Clay Content
Bulk Density	pH	Sodium Adsorption Rate
Calcium Carbonate	Gypsum	Cation Exchange Capacity
Rock Fragments	Shrink-Swell	(Buffering Ability)

2. Water Features: These properties combine to rate the capacity of the soil to hold water and how available it is to plants.

- Water Table Depth
- Permeability
- Available Water Capacity

3. Toxicity: Soil components that can have an adverse affect on plant growth.

- Sodium Adsorption Ratio
- Salinity
- Cation Exchange Capacity (Buffering Ability)

4. Soil Reaction: The pH of the Soil type.

5. Climate: Meteorological conditions, including temperature, precipitation, and wind that prevail in a region.

- Moisture Regime
- Temperature Regime
- Moisture and Temperature Interaction

6. Physical Profile: How well the soil is conducive to root growth.

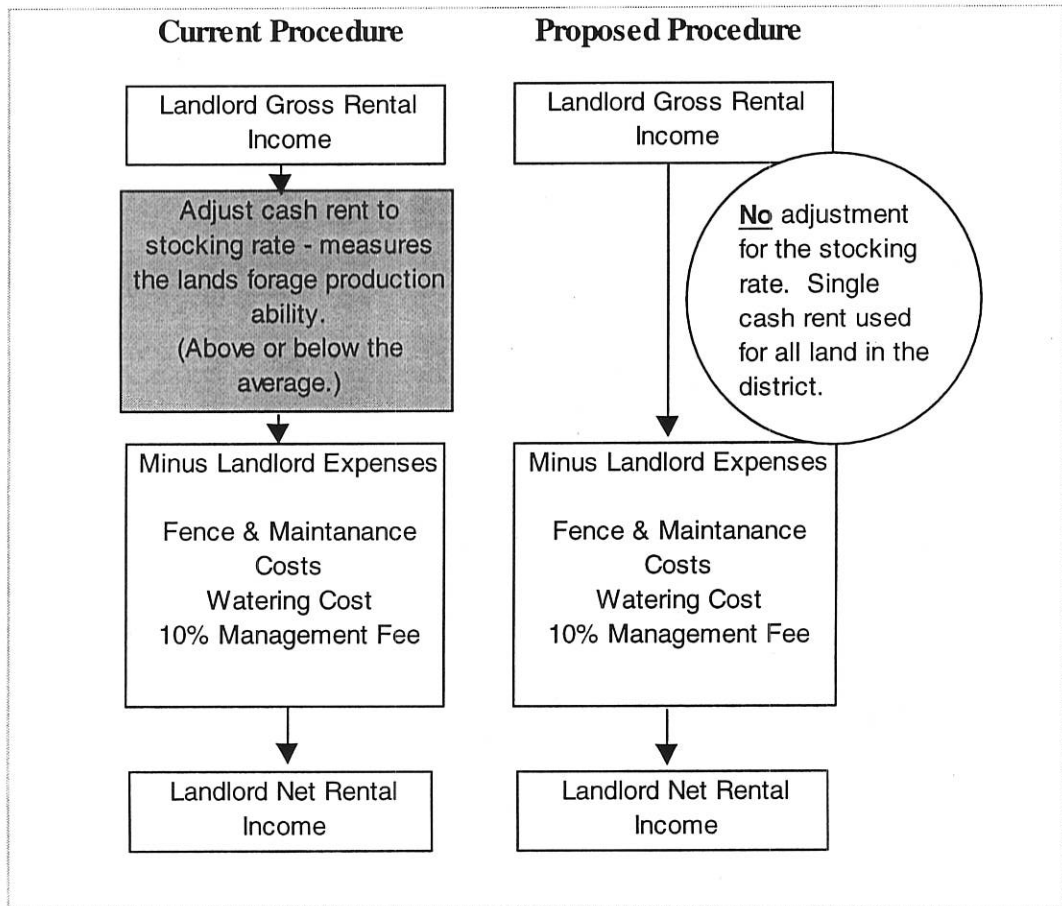
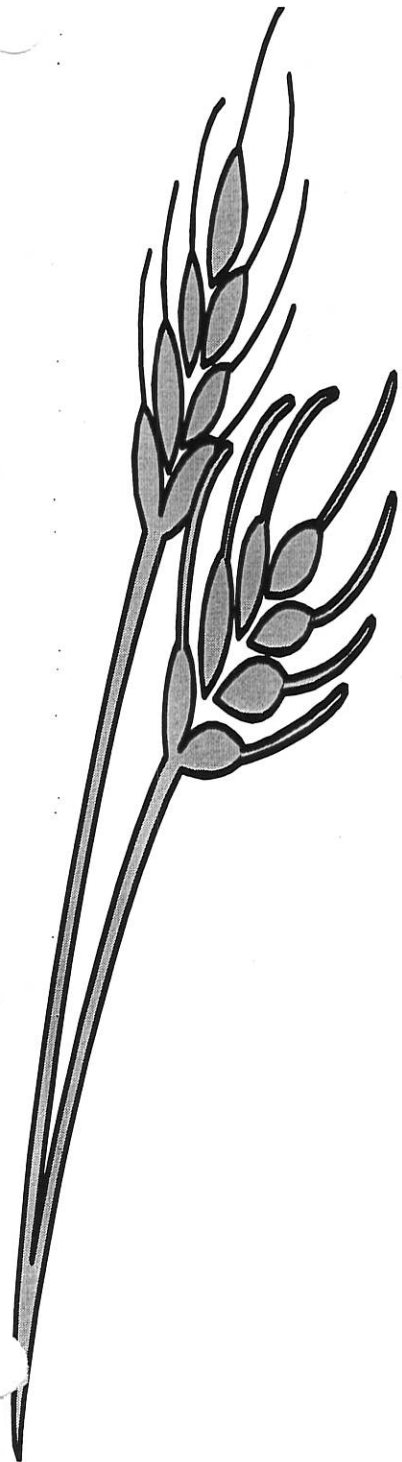
- Depth to Root Restriction
- Root Zone Available Water
- Calcium Carbonate

7. Landscape: How the physical lay of the land and soils affects plant growth.

- Percent slope
- Weathering
- Ponding
- Erosion
- Flooding
- Channeled

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Proposed Procedure Change (No Adjustment for Land Productivity)



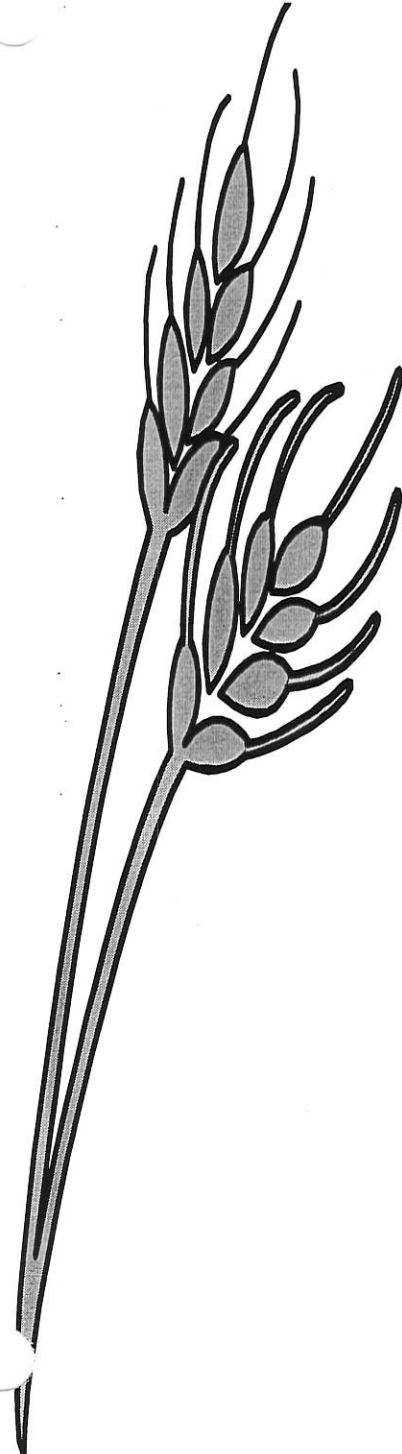


Summary of Procedure Change

- Land productivity would not be a factor.
- The poorest grassland would be valued the same as the best grassland.
- The acres below the average productivity will go up in value and the acres above the average will go down.
- In general the Western part of the valuation district will go up and the Eastern part will go down.

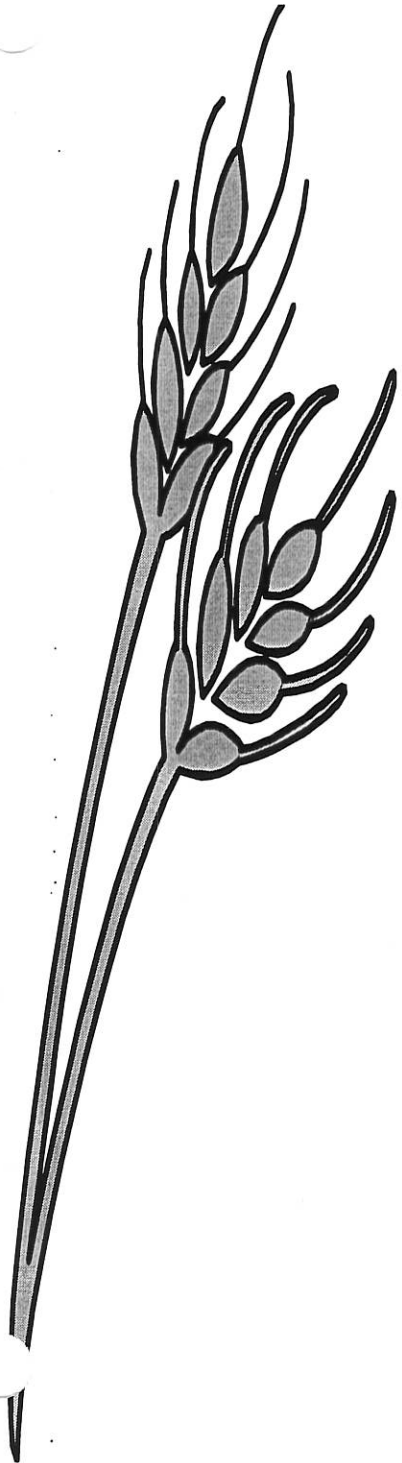
Example in Crop Reporting District 20

- Approximately 1,134,206 grass acres would go up \$ 3 per acre and about 490,738 grass acres would go down \$ 7 per acre.
- Counties that would go down - Trego and Ness.
- Counties that would go up - Gove, Greeley, Lane, Logan, Scott, Wallace and Wichita.

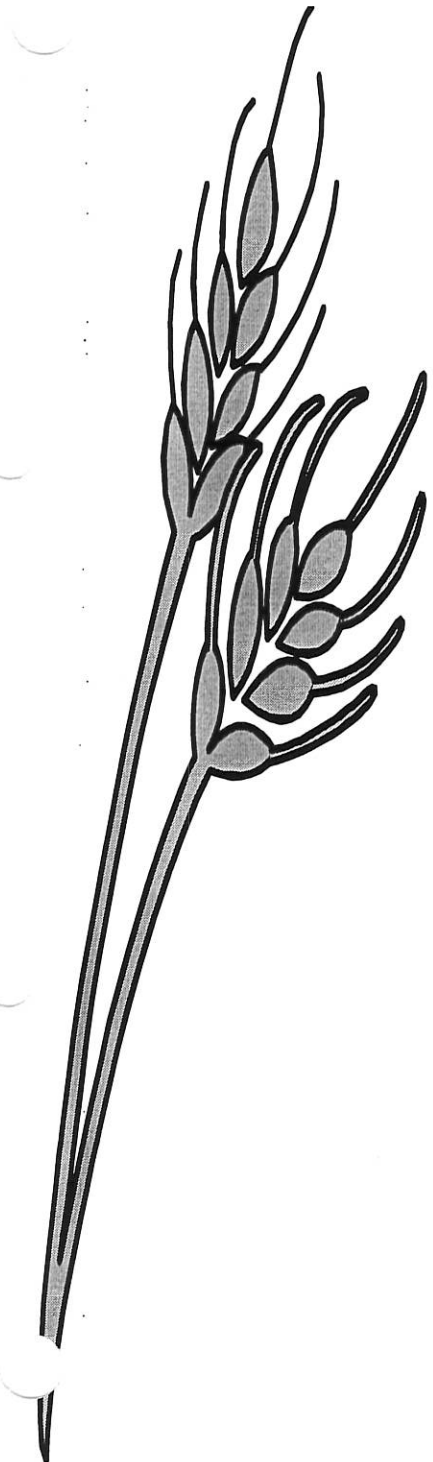


Example in Crop Reporting District 30

- Approximately 1,165,946 grass acres would go up \$ 4.50 per acre and about 804,940 grass acres would go down \$ 5.80 per acre.
- Counties that would go down - Clark, Ford, Hodgeman and Morton.
- Counties that would go up - Finney, Gray, Hamilton, Haskell, Kearny, Meade, Seward, Stanton and Stevens.



District Changes



	CRD 10		CRD 40		CRD 70	
Acres	855,801	756,069	1,301,043	819,249	775,054	401,978
Change	\$4.80	-\$5.50	\$8.00	-\$13.00	\$3.00	-\$5.20
	CRD 20		CRD 50		CRD 80	
Acres	1,134,206	490,738	1,205,231	779,835	1,620,625	1,085,303
Change	\$3.00	-\$7.00	\$5.60	-\$9.30	\$6.90	-\$10.60
	CRD 30		CRD 60		CRD 90	
Acres	1,165,946	804,940	1,392,935	802,884	2,303,255	1,264,573
Change	\$4.50	-\$5.80	\$6.70	-\$11.80	\$6.70	-\$13.20

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Native Grass Land Comparison Using Single Cash Rent Grouped by Crop Reporting District - Sorted by \$ Per Acre Change in Value

CRD	County	2000 Wt	2000 LNI	2000 Wt	2000 Value	Dollar	Percent	Native Grass	2000 County	2000 County
		Average	with Single	Average	using Single	Per Acre				Grass Land
		LNI	Cash Rent	Value	Cash Rent	Change	Change	Acres	Grass Value	Value with
10	Cheyenne	4.13	5.32	29	37	\$8	28%	252,382	7,319,081	9,338,138
10	Rawlins	4.72	5.32	31	35	\$4	13%	278,871	8,645,001	9,760,485
10	Sheridan	4.87	5.32	32	35	\$3	9%	196,547	6,289,509	6,879,151
10	Sherman	4.85	5.32	33	36	\$3	9%	128,001	4,224,040	4,608,043
10	Decatur	5.48	5.32	36	35	-\$1	-3%	221,643	7,979,152	7,757,509
10	Thomas	5.88	5.32	39	35	-\$4	-10%	89,938	3,507,570	3,147,820
10	Graham	6.52	5.32	42	34	-\$8	-19%	222,653	9,351,424	7,570,200
10	Norton	6.51	5.32	43	35	-\$8	-19%	221,835	9,538,908	7,764,227
20	Scott	3.93	4.75	27	33	\$6	22%	65,045	1,756,204	2,146,471
20	Logan	4.14	4.75	28	32	\$4	14%	294,296	8,240,290	9,417,475
20	Wallace	4.22	4.75	29	32	\$3	10%	249,395	7,232,452	7,980,637
20	Wichita	4.24	4.75	28	31	\$3	11%	73,782	2,065,883	2,287,227
20	Gove	4.46	4.75	30	32	\$2	7%	287,197	8,615,895	9,190,288
20	Greeley	4.44	4.75	30	32	\$2	7%	37,430	1,122,898	1,197,758
20	Lane	4.34	4.75	28	30	\$2	7%	127,062	3,557,742	3,811,867
20	Ness	5.83	4.75	39	32	-\$7	-18%	245,592	9,578,097	7,858,952
20	Trego	5.87	4.75	39	32	-\$7	-18%	245,146	9,560,687	7,844,667
30	Kearny	3.03	4.18	22	31	\$9	41%	150,372	3,308,185	4,661,534
30	Seward	3.23	4.18	22	29	\$7	32%	123,295	2,712,495	3,575,561
30	Hamilton	3.40	4.18	23	28	\$5	22%	176,745	4,065,139	4,948,864
30	Haskell	3.42	4.18	25	30	\$5	20%	20,845	521,123	625,347
30	Meade	3.63	4.18	25	29	\$4	16%	276,242	6,906,053	8,011,021
30	Stevens	3.66	4.18	27	31	\$4	15%	84,028	2,268,743	2,604,853
30	Finney	3.92	4.18	27	29	\$2	7%	174,262	4,705,063	5,053,586
30	Gray	3.86	4.18	26	28	\$2	8%	64,036	1,664,923	1,792,994
30	Stanton	3.98	4.18	28	30	\$2	7%	44,113	1,235,158	1,323,384
30	Grant	4.17	4.18	30	30	\$0	0%	52,009	1,560,264	1,560,264
30	Morton	4.43	4.18	32	30	-\$2	-6%	40,105	1,283,352	1,203,142
30	Clark	5.07	4.18	33	27	-\$6	-18%	422,745	13,950,597	11,414,125
30	Ford	5.08	4.18	33	27	-\$6	-18%	138,178	4,559,858	3,730,793
30	Hodgeman	5.12	4.18	32	26	-\$6	-19%	203,912	6,525,192	5,301,718

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Native Grass Land Comparison Using Single Cash Rent Grouped by Crop Reporting District - Sorted by \$ Per Acre Change in Value

CRD	County	2000 Wt	2000 LNI	2000 Wt	2000 Value	Dollar	Percent	Native Grass	2000 County	2000 County
		Average	with Single	Average	using Single	Per Acre				Grass Value
		LNI	Cash Rent	Value	Cash Rent	Change	Change	Acres		Value with
40	Osborne	6.73	8.64	45	57	\$12	27%	257,776	11,599,904	14,693,212
40	Rooks	6.87	8.64	45	57	\$12	27%	255,730	11,507,832	14,576,587
40	Phillips	7.27	8.64	48	57	\$9	19%	255,769	12,276,927	14,578,851
40	Smith	7.32	8.64	49	58	\$9	18%	220,285	10,793,980	12,776,547
40	Jewell	8.61	8.64	56	56	\$0	0%	199,160	11,152,979	11,152,979
40	Mitchell	8.60	8.64	57	57	\$0	0%	112,323	6,402,420	6,402,420
40	Cloud	10.14	8.64	64	54	-\$10	-16%	143,546	9,186,975	7,751,510
40	Ottawa	10.15	8.64	67	57	-\$10	-15%	198,073	13,270,904	11,290,172
40	Republic	10.83	8.64	72	57	-\$15	-21%	112,664	8,111,786	6,421,831
40	Washington	10.98	8.64	72	57	-\$15	-21%	232,400	16,732,774	13,246,779
40	Clay	11.12	8.64	72	56	-\$16	-22%	132,566	9,544,752	7,423,696
50	Ellis	6.81	8.26	47	57	\$10	21%	279,189	13,121,875	15,913,763
50	Russell	7.03	8.26	46	54	\$8	17%	282,286	12,985,162	15,243,452
50	Rush	7.28	8.26	48	54	\$6	13%	108,445	5,205,368	5,856,039
50	Barton	7.58	8.26	50	54	\$4	8%	108,477	5,423,842	5,857,749
50	Lincoln	7.99	8.26	51	53	\$2	4%	202,901	10,347,963	10,753,765
50	Ellsworth	8.12	8.26	54	55	\$1	2%	223,933	12,092,380	12,316,313
50	Saline	9.17	8.26	66	60	-\$6	-9%	162,111	10,699,318	9,726,653
50	McPherson	9.38	8.26	64	56	-\$8	-13%	129,354	8,278,671	7,243,837
50	Rice	9.58	8.26	63	55	-\$8	-13%	107,841	6,793,999	5,931,269
50	Dickinson	9.83	8.26	68	57	-\$11	-16%	151,835	10,324,807	8,654,618
50	Marion	9.99	8.26	69	57	-\$12	-17%	228,694	15,779,863	13,035,539
60	Kiowa	6.49	7.78	44	53	\$9	20%	209,872	9,234,378	11,123,228
60	Barber	6.57	7.78	44	52	\$8	18%	490,789	21,594,725	25,521,038
60	Comanche	6.62	7.78	44	51	\$7	16%	335,532	14,763,401	17,112,124
60	Pratt	6.88	7.78	45	51	\$6	13%	88,559	3,985,162	4,516,517
60	Edwards	7.13	7.78	47	52	\$5	11%	84,469	3,970,055	4,392,402
60	Pawnee	7.14	7.78	47	51	\$4	9%	66,642	3,132,188	3,398,757
60	Stafford	7.66	7.78	51	51	\$0	0%	117,071	5,970,641	5,970,641
60	Kingman	8.80	7.78	60	53	-\$7	-12%	215,981	12,958,846	11,446,981
60	Harper	9.47	7.78	63	52	-\$11	-17%	151,788	9,562,644	7,892,976
60	Harvey	9.90	7.78	67	53	-\$14	-21%	50,200	3,363,391	2,660,593
60	Reno	9.86	7.78	65	51	-\$14	-22%	177,804	11,557,291	9,068,028
60	Sedgwick	10.12	7.78	68	53	-\$15	-22%	92,348	6,279,652	4,894,434
60	Sumner	9.99	7.78	65	50	-\$15	-23%	114,763	7,459,615	5,738,165

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Native Grass Land Comparison Using Single Cash Rent Grouped by Crop Reporting District - Sorted by \$ Per Acre Change in Value

CRD	County	2000 Wt	2000 LNI	2000 Wt	2000 Value	Dollar	Percent	Native Grass	2000 County	2000 County	
		Average	with Single	Average	using Single	Per Acre				Grass Acres	Grass Value
		LNI	Cash Rent	Value	Cash Rent	Change	Change			Value with	
70	Wyandotte	5.62	8.07	37	53	\$16	43%	13,109	485,042	694,789	
70	Doniphan	6.79	8.07	45	54	\$9	20%	85	3,843	4,612	
70	Riley	6.65	8.07	46	55	\$9	20%	161,812	7,443,375	8,899,687	
70	Leavenworth	7.14	8.07	50	56	\$6	12%	73,885	3,694,271	4,137,583	
70	Atchison	7.84	8.07	54	55	\$1	2%	1,566	84,559	86,125	
70	Marshall	7.94	8.07	53	54	\$1	2%	184,898	9,799,611	9,984,509	
70	Pottawatomie	8.09	8.07	58	58	\$0	0%	339,697	19,702,414	19,702,414	
70	Jackson	8.47	8.07	57	55	-\$2	-4%	167,127	9,526,265	9,192,010	
70	Jefferson	8.91	8.07	59	54	-\$5	-8%	75,878	4,476,820	4,097,428	
70	Brown	9.26	8.07	62	54	-\$8	-13%	54,167	3,358,373	2,925,034	
70	Nemaha	9.37	8.07	64	55	-\$9	-14%	104,805	6,707,494	5,764,252	
80	Chase	10.00	11.57	67	78	\$11	16%	416,239	27,888,022	32,466,653	
80	Geary	10.13	11.57	71	81	\$10	14%	143,299	10,174,194	11,607,179	
80	Morris	10.56	11.57	72	79	\$7	10%	283,066	20,380,779	22,362,244	
80	Wabaunsee	10.82	11.57	73	79	\$6	8%	368,724	26,916,878	29,129,224	
80	Shawnee	11.01	11.57	73	77	\$4	5%	111,053	8,106,848	8,551,059	
80	Lyon	11.36	11.57	77	79	\$2	3%	298,244	22,964,762	23,561,249	
80	Coffey	12.38	11.57	91	85	-\$6	-7%	191,346	17,412,521	16,264,442	
80	Osage	12.74	11.57	88	80	-\$8	-9%	217,325	19,124,623	17,386,021	
80	Douglas	13.14	11.57	89	79	-\$10	-11%	107,825	9,596,408	8,518,160	
80	Johnson	13.10	11.57	86	76	-\$10	-12%	23,075	1,984,488	1,753,733	
80	Anderson	13.36	11.57	89	77	-\$12	-13%	184,044	16,379,955	14,171,422	
80	Linn	13.28	11.57	95	83	-\$12	-13%	128,575	12,214,644	10,671,742	
80	Miami	13.32	11.57	90	78	-\$12	-13%	81,031	7,292,809	6,320,434	
80	Franklin	14.05	11.57	96	79	-\$17	-18%	152,081	14,599,737	12,014,367	
90	Cowley	9.13	11.06	60	72	\$12	20%	424,188	25,451,254	30,541,505	
90	Butler	10.10	11.06	67	74	\$7	10%	575,195	38,538,057	42,564,421	
90	Chautauqua	10.02	11.06	66	73	\$7	11%	347,879	22,959,994	25,395,145	
90	Elk	10.45	11.06	69	73	\$4	6%	341,201	23,542,852	24,907,655	
90	Greenwood	10.44	11.06	68	72	\$4	6%	614,793	41,805,952	44,265,126	
90	Wilson	12.00	11.06	80	74	-\$6	-8%	175,707	14,056,522	13,002,283	
90	Montgomery	12.17	11.06	79	72	-\$7	-9%	193,651	15,298,444	13,942,886	
90	Woodson	12.49	11.06	85	75	-\$10	-12%	198,706	16,890,006	14,902,946	
90	Bourbon	13.07	11.06	86	73	-\$13	-15%	183,759	15,803,274	13,414,407	
90	Cherokee	13.37	11.06	95	78	-\$17	-18%	73,723	7,003,688	5,750,396	
90	Labette	13.51	11.06	91	74	-\$17	-19%	103,844	9,449,764	7,684,423	
90	Neosho	13.74	11.06	90	72	-\$18	-20%	129,265	11,633,823	9,307,058	
90	Allen	14.37	11.06	96	74	-\$22	-23%	124,465	11,948,659	9,210,425	
90	Crawford	14.19	11.06	99	77	-\$22	-22%	81,454	8,063,958	6,271,967	
105							0%		18,959,666	1,052,082,424	1,050,378,581
									\$ per acre	55.49	55.40