# Agricultural Value per Acre for the 2024 Assessment 

To County Directors of Tax Equalization:
As required by North Dakota Century Code (N.D.C.C.) § 57-02-27.2, I, Brian Kroshus, Tax Commissioner of the State of North Dakota, hereby provide to you the following estimates of agricultural value per acre of agricultural lands on a state wide and on a county wide basis as computed for the year 2024 by the Agribusiness and Applied Economics Department of the North Dakota State University.
The average estimated agricultural value per acre of agricultural lands in the state for the year 2024 is $\$ 674.04$.
The estimated agricultural value per acre and the average values of cropland and noncropland per acre in each county for the year 2024 are shown in the following table:

| County | All Agricultural Land | Crop Value | Noncrop Value |
| :---: | :---: | :---: | :---: |
| ADAMS | 415.23 | 576.85 | 150.93 |
| BARNES | 975.04 | 1,106.02 | 209.49 |
| BENSON | 744.77 | 903.47 | 185.65 |
| BILLINGS | 244.62 | 485.65 | 141.20 |
| BOTTINEAU | 721.46 | 831.25 | 179.63 |
| BOWMAN | 372.09 | 517.13 | 124.54 |
| BURKE | 520.55 | 689.35 | 165.05 |
| BURLEIGH | 481.00 | 743.06 | 165.74 |
| CASS | 1,282.45 | 1,345.14 | 213.19 |
| CAVALIER | 993.11 | 1,090.05 | 182.18 |
| DICKEY | 871.09 | 1,100.00 | 209.03 |
| DIVIDE | 525.02 | 643.98 | 164.12 |
| DUNN | 291.50 | 602.08 | 150.46 |
| EDDY | 598.24 | 793.52 | 186.34 |
| EMMONS | 655.25 | 894.44 | 164.12 |
| FOSTER | 840.82 | 985.19 | 179.40 |
| GOLDEN VALLEY | 278.81 | 557.18 | 123.61 |
| GRAND FORKS | 1,012.00 | 1,182.41 | 209.26 |
| GRANT | 371.63 | 600.46 | 151.16 |
| GRIGGS | 753.67 | 926.85 | 182.87 |
| HETTINGER | 512.28 | 740.28 | 150.00 |
| KIDDER | 374.67 | 671.99 | 167.36 |
| LAMOURE | 1,071.85 | 1,203.24 | 216.20 |
| LOGAN | 473.68 | 761.81 | 165.05 |
| MCHENRY | 541.46 | 703.24 | 178.47 |
| MCINTOSH | 575.61 | 775.69 | 164.12 |
| MCKENZIE | 300.01 | 522.45 | 151.16 |
| MCLEAN | 742.10 | 846.53 | 164.58 |
| MERCER | 454.81 | 687.27 | 150.46 |
| MORTON | 382.32 | 725.00 | 150.69 |
| MOUNTRAIL | 501.61 | 771.76 | 163.89 |
| NELSON | 687.20 | 797.69 | 181.71 |
| OLIVER | 405.24 | 751.62 | 151.16 |
| PEMBINA | 1,266.18 | 1,386.11 | 217.82 |
| PIERCE | 651.57 | 787.04 | 178.47 |

Table continued on next page.

| County | All Agricultural Land | Crop Value | Noncrop Value |
| :--- | :---: | :---: | :---: |
| RAMSEY | 728.37 | 897.45 | 187.04 |
| RANSOM | 930.12 | $1,233.80$ | 206.02 |
| RENVILLE | 832.36 | 887.04 | 178.94 |
| RICHLAND | $1,258.92$ | $1,452.08$ | 211.57 |
| ROLETTE | 706.51 | 807.18 | 181.48 |
| SARGENT | $1,056.19$ | $1,206.94$ | 211.11 |
| SHERIDAN | 506.61 | 753.70 | 164.12 |
| SIOUX | 360.65 | 620.83 | 150.93 |
| SLOPE | 364.43 | 618.29 | 137.50 |
| STARK | 480.17 | 675.93 | 151.62 |
| STEELE | $1,079.17$ | $1,228.47$ | 185.65 |
| STUTSMAN | 787.15 | $1,012.27$ | 206.48 |
| TOWNER | 877.25 | 911.81 | 186.34 |
| TRAILL | $1,400.85$ | $1,407.87$ | 211.11 |
| WALSH | $1,027.60$ | $1,221.06$ | 194.91 |
| WARD | 613.44 | 807.87 | 163.89 |
| WELLS | 850.19 | 999.31 | 180.09 |
| WILLIAMS | 533.03 | 908.20 | 164.35 |
| STATE | 674.04 |  | 161.57 |

## * THE CAPITALIZATION RATE IS 4.32\%

For property tax assessment purposes, N.D.C.C. § 57-02-27.2 provides that the "true and full value" of agricultural lands shall be their "agricultural value." Agricultural lands shall be valued at ten percent of their assessed value, N.D.C.C. § 57-02-27. Assessed valuation is defined as fifty percent of "true and full value," N.D.C.C. § 57-02-01.

Dated this 15th day of December 2023.


Brian Kroshus
Tax Commissioner


| Barnes | County | Calculations for Sugarbeets |  | 2024 | sments |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Government |  | Reported | Reported | Reported |
| Annual | er of acres: | Year | \& Potatoes |  | Cropland | Payments | CRP | Cropland | Non-cropland | Total |
|  |  | 2013 |  | 715,062 |  | 63,370 | 778,432 | 67,700 | 846,132 |
|  |  | 2014 |  | 725,820 |  | 55,132 | 780,952 | 67,700 | 848,652 |
|  |  | 2015 |  | 729,502 |  | 42,816 | 772,318 | 67,700 | 840,018 |
|  |  | 2016 |  | 725,412 |  | 43,798 | 769,210 | 67,700 | 836,910 |
|  |  | 2017 |  | 673,339 |  | 44,392 | 717,731 | 67,700 | 785,431 |
|  |  | 2018 |  | 730,077 |  | 41,656 | 771,733 | 67,700 | 839,433 |
|  |  | 2019 |  | 679,420 |  | 40,853 | 720,273 | 67,700 | 787,973 |
|  |  | 2020 |  | 760,224 |  | 39,328 | 799,552 | 67,700 | 867,252 |
|  |  | 2021 |  | 733,944 |  | 40,184 | 774,128 | 67,700 | 841,828 |
|  |  | 2022 |  | 770,719 |  | 40,183 | 810,902 | 67,700 | 878,602 |
| Annual | returns: | 2013 | 0 | 260,377,933 | 17,408,076 | 1,705,267 | 279,491,276 | 5,986,220 | 285,477,496 |
|  | $50 \%$ of returns on irrigated cropland is included in cropland gross returns; CRP returns are $50 \%$ of payments reported by FSA | 2014 | 0 | 244,837,091 | 6,842,311 | 1,613,960 | 253,293,362 | 8,934,417 | 262,227,779 |
|  |  | 2015 | 0 | 219,469,028 | 7,049,639 | 1,578,758 | 228,097,425 | 6,709,088 | 234,806,513 |
|  |  | 2016 | 0 | 291,539,737 | 6,841,607 | 1,489,495 | 299,870,839 | 4,653,911 | 304,524,750 |
|  |  | 2017 | 0 | 251,242,910 | 17,039,503 | 1,509,612 | 269,792,025 | 5,580,541 | 275,372,566 |
|  |  | 2018 | 0 | 261,735,638 | 4,344,475 | 1,567,330 | 267,647,443 | 5,275,646 | 272,923,089 |
|  |  | 2019 | 0 | 181,411,537 | 40,386,042 | 1,486,330 | 223,283,909 | 4,923,453 | 228,207,362 |
|  |  | 2020 | 0 | 175,791,862 | 25,376,964 | 1,529,869 | 202,698,695 | 4,965,188 | 207,663,883 |
|  |  | 2021 | 0 | 357,620,251 | 48,943,140 | 1,473,337 | 408,036,728 | 5,485,569 | 413,522,297 |
|  |  | 2022 | 0 | 360,386,805 | 44,441,868 | 1,526,692 | 406,355,365 | 6,483,348 | 412,838,713 |
| Landow | hare of returns: |  | 20.00\% | 30.00\% | 30.00\% |  |  | 25.00\% |  |
| Annual | wner share of gross returns: | 2013 |  |  |  |  | 85,041,070 | 1,496,555 | 86,537,625 |
|  |  | 2014 |  |  |  |  | 77,117,781 | 2,233,604 | 79,351,385 |
|  |  | 2015 |  |  |  |  | 69,534,358 | 1,677,272 | 71,211,630 |
|  |  | 2016 |  |  |  |  | 91,003,898 | 1,163,478 | 92,167,376 |
|  |  | 2017 |  |  |  |  | 81,994,336 | 1,395,135 | 83,389,471 |
|  |  | 2018 |  |  |  |  | 81,391,364 | 1,318,912 | 82,710,276 |
|  |  | 2019 |  |  |  |  | 68,025,604 | 1,230,863 | 69,256,467 |
|  |  | 2020 |  |  |  |  | 61,880,517 | 1,241,297 | 63,121,814 |
|  |  | 2021 |  |  |  |  | 123,442,354 | 1,371,392 | 124,813,746 |
|  |  | 2022 |  |  |  |  | 122,975,294 | 1,620,837 | 124,596,131 |
| These 8 years of data were used in the following calculations: |  |  |  |  |  | 2022201920182017 <br> 2016201520142013 |  | 2022202120202019 <br> 2018201720152013 |  |
| Eight-year annual average acres: |  |  |  |  |  |  | 765,194 | 67,700 | 832,894 |
| Eight-year average annual landowner share of gross returns: |  |  |  |  |  |  | 84,635,463 | 1,419,033 | 86,054,496 |
| Adjuste | cost of production index @ |  | 231.50 |  |  |  | 36,559,595 | 612,973 | 37,172,568 |
| Eight-year average landowner share of gross returns per acre: |  |  |  |  |  |  | 47.78 | 9.05 | 44.63 |
|  |  |  |  |  |  | Inundated |  |  |  |
| Capitaliz | verage annual value per acre |  | 4.3200\% |  |  | 20.95 | 1,106.02 | 209.49 |  |
| Acreage provided or reviewed by county: |  |  |  |  |  |  | 772,960 | 128,272 | 901,232 |
| Inundated acres: |  |  |  |  |  |  | 1,389 | 1,801 | 3,190 |
| Capitalized average value based on acreage provided or reviewed by county: |  |  |  |  |  |  |  |  | 975.04 |




| Bottineau | County | Calculations for Sugarbeets |  | 2024 | Assessments |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Government |  | Reported | Reported | Reported |
| Annual nu | er of acres: | Year | \& Potatoes |  | Cropland | Payments | CRP | Cropland | Non-cropland | Total |
|  |  | 2013 |  | 774,492 |  | 70,145 | 844,637 | 60,440 | 905,077 |
|  |  | 2014 |  | 781,385 |  | 58,333 | 839,718 | 60,440 | 900,158 |
|  |  | 2015 |  | 784,821 |  | 50,912 | 835,733 | 60,440 | 896,173 |
|  |  | 2016 |  | 771,623 |  | 49,044 | 820,667 | 60,440 | 881,107 |
|  |  | 2017 |  | 770,330 |  | 48,323 | 818,653 | 60,440 | 879,093 |
|  |  | 2018 |  | 788,694 |  | 36,457 | 825,151 | 60,440 | 885,591 |
|  |  | 2019 |  | 782,150 |  | 36,339 | 818,489 | 60,440 | 878,929 |
|  |  | 2020 |  | 801,491 |  | 36,247 | 837,738 | 60,440 | 898,178 |
|  |  | 2021 |  | 833,706 |  | 34,990 | 868,696 | 60,440 | 929,136 |
|  |  | 2022 |  | 1,064,171 |  | 34,293 | 1,098,464 | 60,440 | 1,158,904 |
| Annual gross returns: |  | 2013 | 0 | 166,985,404 | 25,234,592 | 1,431,370 | 193,651,366 | 4,578,958 | 198,230,324 |
|  |  | 2014 | 0 | 166,511,226 | 6,381,865 | 1,216,991 | 174,110,082 | 6,834,081 | 180,944,163 |
|  | $50 \%$ of returns on irrigated cropland is included in | 2015 | 0 | 189,090,925 | 322,332 | 1,027,651 | 190,440,908 | 5,131,892 | 195,572,800 |
|  | cropland gross returns; | 2016 | 0 | 218,827,772 | 5,057,626 | 903,742 | 224,789,140 | 3,559,853 | 228,348,993 |
|  | CRP returns are $50 \%$ of payments reported by FSA | 2017 | 0 | 207,232,329 | 14,533,950 | 914,273 | 222,680,552 | 4,268,648 | 226,949,200 |
|  |  | 2018 | 0 | 191,657,223 | 16,340,660 | 855,711 | 208,853,594 | 4,035,428 | 212,889,022 |
|  |  | 2019 | 0 | 177,545,453 | 32,636,193 | 682,417 | 210,864,063 | 3,766,030 | 214,630,093 |
|  |  | 2020 | 0 | 204,286,310 | 27,683,362 | 669,284 | 232,638,956 | 3,797,954 | 236,436,910 |
|  |  | 2021 | 0 | 302,610,120 | 44,348,553 | 654,520 | 347,613,193 | 4,196,001 | 351,809,194 |
|  |  | 2022 | 0 | 520,010,182 | 34,011,612 | 661,799 | 554,683,593 | 4,959,219 | 559,642,812 |
| Landowne | hare of returns: |  | 20.00\% | 30.00\% | 30.00\% |  |  | 25.00\% |  |
| Annual lan | wner share of gross returns: | 2013 |  |  |  |  | 59,097,369 | 1,144,740 | 60,242,109 |
|  |  | 2014 |  |  |  |  | 53,084,918 | 1,708,520 | 54,793,438 |
|  |  | 2015 |  |  |  |  | 57,851,628 | 1,282,973 | 59,134,601 |
|  |  | 2016 |  |  |  |  | 68,069,361 | 889,963 | 68,959,324 |
|  |  | 2017 |  |  |  |  | 67,444,157 | 1,067,162 | 68,511,319 |
|  |  | 2018 |  |  |  |  | 63,255,076 | 1,008,857 | 64,263,933 |
|  |  | 2019 |  |  |  |  | 63,736,911 | 941,508 | 64,678,419 |
|  |  | 2020 |  |  |  |  | 70,260,186 | 949,489 | 71,209,675 |
|  |  | 2021 |  |  |  |  | 104,742,122 | 1,049,000 | 105,791,122 |
|  |  | 2022 |  |  |  |  | 166,868,337 | 1,239,805 | 168,108,142 |
| These 8 years of data were used in the following calculations: |  |  |  |  |  | $\begin{array}{r} 2021202020192018 \\ 2017201620152013 \end{array}$ |  | 2022202120202019 |  |
|  |  |  |  |  |  |  |  | 2018201 | 152013 |
| Eight-year | nual average acres: |  |  |  |  |  | 833,721 | 60,440 | 894,161 |
| Eight-year | erage annual landowner sha | gross retur |  |  |  |  | 69,307,101 | 1,085,442 | 70,392,543 |
| Adjusted f | cost of production index @ |  | 231.50 |  |  |  | 29,938,273 | 468,873 | 30,407,146 |
| Eight-year average landowner share of gross returns per acre: |  |  |  |  |  |  | 35.91 | 7.76 | 34.01 |
|  |  |  |  |  |  | Inundated |  |  |  |
| Capitalized | verage annual value per acre |  | 4.3200\% |  |  | 17.96 | 831.25 | 179.63 |  |
| Acreage provided or reviewed by county: |  |  |  |  |  |  | 843,492 | 170,910 | 1,014,402 |
| Inundated acres: |  |  |  |  |  |  | 0 | 0 | 0 |
| Capitalized average value based on acreage provided or reviewed by county: |  |  |  |  |  |  |  |  | 721.46 |

















| Hettinger | County |  | Calculations for Sugarbeets | 2024 | ssments <br> Government |  | Reported | Reported | Reported |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Annual num | er of acres: | Year | \& Potatoes | Cropland | Payments | CRP | Cropland | Non-cropland | Total |
|  |  | 2013 |  | 499,082 |  | 74,735 | 573,817 | 102,500 | 676,317 |
|  |  | 2014 |  | 511,616 |  | 74,496 | 586,112 | 102,500 | 688,612 |
|  |  | 2015 |  | 500,402 |  | 76,676 | 577,078 | 102,500 | 679,578 |
|  |  | 2016 |  | 494,620 |  | 76,830 | 571,450 | 102,500 | 673,950 |
|  |  | 2017 |  | 498,166 |  | 75,654 | 573,820 | 102,500 | 676,320 |
|  |  | 2018 |  | 495,176 |  | 76,673 | 571,849 | 102,500 | 674,349 |
|  |  | 2019 |  | 502,254 |  | 76,186 | 578,440 | 102,500 | 680,940 |
|  |  | 2020 |  | 503,207 |  | 75,770 | 578,977 | 102,500 | 681,477 |
|  |  | 2021 |  | 518,498 |  | 65,328 | 583,826 | 102,500 | 686,326 |
|  |  | 2022 |  | 552,013 |  | 64,703 | 616,716 | 102,500 | 719,216 |
| Annual gro | returns: | 2013 | 0 | 163,971,640 | 12,466,647 | 1,413,415 | 177,851,702 | 6,491,116 | 184,342,818 |
|  |  | 2014 | 0 | 113,499,164 | 3,938,640 | 1,305,243 | 118,743,047 | 9,687,973 | 128,431,020 |
|  | $50 \%$ of returns on irrigated cropland is included in | 2015 | 0 | 124,093,514 | 5,469 | 1,431,985 | 125,530,968 | 7,274,954 | 132,805,922 |
|  | cropland gross returns; | 2016 | 0 | 101,210,707 | 3,053,524 | 1,330,848 | 105,595,079 | 5,046,436 | 110,641,515 |
|  | CRP returns are $50 \%$ of | 2017 | 0 | 57,882,662 | 4,786,249 | 1,360,024 | 64,028,935 | 6,051,222 | 70,080,157 |
|  | payments reported by FSA | 2018 | 0 | 120,822,224 | 11,747,817 | 1,340,373 | 133,910,414 | 5,720,611 | 139,631,025 |
|  |  | 2019 | 0 | 93,349,840 | 18,882,631 | 1,300,931 | 113,533,402 | 5,338,713 | 118,872,115 |
|  |  | 2020 | 0 | 107,793,623 | 9,757,535 | 1,293,624 | 118,844,782 | 5,383,968 | 124,228,750 |
|  |  | 2021 | 0 | 182,633,231 | 37,496,770 | 1,270,821 | 221,400,822 | 5,948,239 | 227,349,061 |
|  |  | 2022 | 0 | 221,565,185 | 25,813,277 | 1,286,859 | 248,665,321 | 7,030,174 | 255,695,495 |
| Landowne | hare of returns: |  | 20.00\% | 30.00\% | 30.00\% |  |  | 25.00\% |  |
| Annual lan | wner share of gross returns: | 2013 |  |  |  |  | 54,344,901 | 1,622,779 | 55,967,680 |
|  |  | 2014 |  |  |  |  | 36,536,584 | 2,421,993 | 38,958,577 |
|  |  | 2015 |  |  |  |  | 38,661,680 | 1,818,739 | 40,480,419 |
|  |  | 2016 |  |  |  |  | 32,610,117 | 1,261,609 | 33,871,726 |
|  |  | 2017 |  |  |  |  | 20,160,697 | 1,512,806 | 21,673,503 |
|  |  | 2018 |  |  |  |  | 41,111,385 | 1,430,153 | 42,541,538 |
|  |  | 2019 |  |  |  |  | 34,970,672 | 1,334,678 | 36,305,350 |
|  |  | 2020 |  |  |  |  | 36,558,971 | 1,345,992 | 37,904,963 |
|  |  | 2021 |  |  |  |  | 67,309,821 | 1,487,060 | 68,796,881 |
|  |  | 2022 |  |  |  |  | 75,500,398 | 1,757,544 | 77,257,942 |
| These 8 ye | rs of data were used in the foll | ng calculatio |  |  |  | $\begin{array}{r} 202120 \\ 201620 \end{array}$ | $\begin{aligned} & 192018 \\ & 142013 \end{aligned}$ | $\begin{aligned} & 2022202 \\ & 2018201 \end{aligned}$ | $\begin{aligned} & 202019 \\ & 5152013 \end{aligned}$ |
| Eight-year | nnual average acres: |  |  |  |  |  | 577,694 | 102,500 | 680,194 |
| Eight-year | verage annual landowner shar | gross retur |  |  |  |  | 42,763,016 | 1,538,719 | 44,301,735 |
| Adjusted for | cost of production index @ |  | 231.50 |  |  |  | 18,472,145 | 664,673 | 19,136,818 |
| Eight-year | verage landowner share of gro | returns per | cre: |  |  |  | 31.98 | 6.48 | 28.13 |
|  |  |  |  |  |  | Inundated |  |  |  |
| Capitalized | verage annual value per acre |  | 4.3200\% |  |  | 15.00 | 740.28 | 150.00 |  |
| Acreage pr | vided or reviewed by county: |  |  |  |  |  | 434,143 | 272,460 | 706,603 |
|  | Inundated acres: |  |  |  |  |  | 0 | 562 | 562 |
| Capitalized | verage value based on acreag | provided or | eviewed by count |  |  |  |  |  | 512.28 |












| Nelson | County |  | Calculations for Sugarbeets | 2024 | Assessments |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Government |  | Reported | Reported | Reported |
| Annual | er of acres: | Year | \& Potatoes | Cropland | Payments | CRP | Cropland | Non-cropland | Total |
|  |  | 2013 |  | 423,528 |  | 76,713 | 500,241 | 74,800 | 575,041 |
|  |  | 2014 |  | 428,072 |  | 67,917 | 495,989 | 74,800 | 570,789 |
|  |  | 2015 |  | 421,727 |  | 63,265 | 484,992 | 74,800 | 559,792 |
|  |  | 2016 |  | 421,792 |  | 63,156 | 484,948 | 74,800 | 559,748 |
|  |  | 2017 |  | 415,804 |  | 62,774 | 478,578 | 74,800 | 553,378 |
|  |  | 2018 |  | 427,429 |  | 47,360 | 474,789 | 74,800 | 549,589 |
|  |  | 2019 |  | 422,265 |  | 45,881 | 468,146 | 74,800 | 542,946 |
|  |  | 2020 |  | 434,243 |  | 44,998 | 479,241 | 74,800 | 554,041 |
|  |  | 2021 |  | 423,218 |  | 46,625 | 469,843 | 74,800 | 544,643 |
|  |  | 2022 |  | 455,603 |  | 46,226 | 501,829 | 74,800 | 576,629 |
| Annual gross returns: |  | 2013 | 0 | 117,268,190 | 4,815,630 | 2,177,335 | 124,261,155 | 5,736,937 | 129,998,092 |
|  |  | 2014 | 0 | 104,192,346 | 4,071,255 | 1,681,432 | 109,945,033 | 8,562,364 | 118,507,397 |
|  | $50 \%$ of returns on irrigated cropland is included in | 2015 | 0 | 90,914,130 | 367,645 | 1,621,242 | 92,903,017 | 6,429,705 | 99,332,722 |
|  | cropland gross returns; | 2016 | 0 | 105,400,839 | 4,421,920 | 1,419,304 | 111,242,063 | 4,460,109 | 115,702,172 |
|  | CRP returns are $50 \%$ of payments reported by FSA | 2017 | 0 | 115,956,974 | 10,306,194 | 1,402,559 | 127,665,727 | 5,348,154 | 133,013,881 |
|  |  | 2018 | 0 | 105,222,158 | 6,645,104 | 1,401,398 | 113,268,660 | 5,055,955 | 118,324,615 |
|  |  | 2019 | 0 | 91,528,325 | 16,789,031 | 1,248,532 | 109,565,888 | 4,718,428 | 114,284,316 |
|  |  | 2020 | 0 | 104,809,445 | 15,621,837 | 1,204,409 | 121,635,691 | 4,758,424 | 126,394,115 |
|  |  | 2021 | 0 | 154,743,371 | 23,615,072 | 1,151,925 | 179,510,368 | 5,257,135 | 184,767,503 |
|  |  | 2022 | 0 | 180,399,352 | 18,900,740 | 1,203,505 | 200,503,597 | 6,213,364 | 206,716,961 |
| Landow | hare of returns: |  | 20.00\% | 30.00\% | 30.00\% |  |  | 25.00\% |  |
| Annual | wner share of gross returns: | 2013 |  |  |  |  | 38,802,481 | 1,434,234 | 40,236,715 |
|  |  | 2014 |  |  |  |  | 34,160,512 | 2,140,591 | 36,301,103 |
|  |  | 2015 |  |  |  |  | 29,005,775 | 1,607,426 | 30,613,201 |
|  |  | 2016 |  |  |  |  | 34,366,132 | 1,115,027 | 35,481,159 |
|  |  | 2017 |  |  |  |  | 39,281,509 | 1,337,039 | 40,618,548 |
|  |  | 2018 |  |  |  |  | 34,961,577 | 1,263,989 | 36,225,566 |
|  |  | 2019 |  |  |  |  | 33,743,739 | 1,179,607 | 34,923,346 |
|  |  | 2020 |  |  |  |  | 37,333,794 | 1,189,606 | 38,523,400 |
|  |  | 2021 |  |  |  |  | 54,659,458 | 1,314,284 | 55,973,742 |
|  |  | 2022 |  |  |  |  | 60,993,533 | 1,553,341 | 62,546,874 |
| These 8 years of data were used in the following calculations: |  |  |  |  |  | $\begin{array}{r} 2021202020192018 \\ 2017201620142013 \end{array}$ |  | 2022202120202019 <br> 2018201720152013 |  |
| Eight-year annual average acres: |  |  |  |  |  |  | 481,472 | 74,800 | 556,272 |
| Eight-year average annual landowner share of gross returns: |  |  |  |  |  |  | 38,413,650 | 1,359,941 | 39,773,591 |
| Adjuste | cost of production index @ |  | 231.50 |  |  |  | 16,593,369 | 587,448 | 17,180,817 |
| Eight-year average landowner share of gross returns per acre: |  |  |  |  |  |  | 34.46 | 7.85 | 30.89 |
|  |  |  |  |  |  | Inundated |  |  |  |
| Capitalized average annual value per acre @ |  |  | 4.3200\% |  |  | 18.17 | 797.69 | 181.71 |  |
| Acreage provided or reviewed by county: |  |  |  |  |  |  | 505,679 | 100,620 | 606,299 |
| Inundated acres: |  |  |  |  |  |  | 4,321 | 3,166 | 7,487 |
| Capitalized average value based on acreage provided or reviewed by county: |  |  |  |  |  |  |  |  | 687.20 |




| Pierce | County |  | Calculations for Sugarbeets | 2024 | Assessments |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Government |  | Reported | Reported | Reported |
| Annual | er of acres: | Year | \& Potatoes | Cropland | Payments | CRP | Cropland | Non-cropland | Total |
|  |  | 2013 |  | 426,518 |  | 32,938 | 459,456 | 128,200 | 587,656 |
|  |  | 2014 |  | 428,850 |  | 31,990 | 460,840 | 128,200 | 589,040 |
|  |  | 2015 |  | 426,524 |  | 28,590 | 455,114 | 128,200 | 583,314 |
|  |  | 2016 |  | 420,073 |  | 29,627 | 449,700 | 128,200 | 577,900 |
|  |  | 2017 |  | 405,153 |  | 29,344 | 434,497 | 128,200 | 562,697 |
|  |  | 2018 |  | 430,954 |  | 21,732 | 452,686 | 128,200 | 580,886 |
|  |  | 2019 |  | 417,402 |  | 21,313 | 438,715 | 128,200 | 566,915 |
|  |  | 2020 |  | 427,079 |  | 21,229 | 448,308 | 128,200 | 576,508 |
|  |  | 2021 |  | 441,745 |  | 21,092 | 462,837 | 128,200 | 591,037 |
|  |  | 2022 |  | 468,259 |  | 22,334 | 490,593 | 128,200 | 618,793 |
| Annual gross returns: |  | 2013 | 0 | 119,002,961 | 4,275,080 | 1,071,609 | 124,349,650 | 9,650,031 | 133,999,681 |
|  |  | 2014 | 0 | 110,097,171 | 2,946,346 | 625,968 | 113,669,485 | 14,402,644 | 128,072,129 |
|  | $50 \%$ of returns on irrigated | 2015 | 0 | 95,285,706 | 151,019 | 638,232 | 96,074,957 | 10,815,324 | 106,890,281 |
|  | cropland gross returns; | 2016 | 0 | 114,825,656 | 3,334,330 | 665,893 | 118,825,879 | 7,502,294 | 126,328,173 |
|  | CRP returns are $50 \%$ of payments reported by FSA | 2017 | 0 | 105,312,745 | 9,257,977 | 642,630 | 115,213,352 | 8,996,060 | 124,209,412 |
|  |  | 2018 | 0 | 102,438,069 | 8,183,566 | 604,664 | 111,226,299 | 8,504,557 | 119,730,856 |
|  |  | 2019 | 0 | 102,542,102 | 18,562,852 | 510,864 | 121,615,818 | 7,936,807 | 129,552,625 |
|  |  | 2020 | 0 | 109,434,227 | 13,663,044 | 496,155 | 123,593,426 | 8,004,085 | 131,597,511 |
|  |  | 2021 | 0 | 82,919,974 | 22,496,403 | 480,564 | 105,896,941 | 8,842,961 | 114,739,902 |
|  |  | 2022 | 0 | 205,176,517 | 28,643,606 | 488,921 | 234,309,044 | 10,451,421 | 244,760,465 |
| Landow | hare of returns: |  | 20.00\% | 30.00\% | 30.00\% |  |  | 25.00\% |  |
| Annual | wner share of gross returns: | 2013 |  |  |  |  | 38,055,021 | 2,412,508 | 40,467,529 |
|  |  | 2014 |  |  |  |  | 34,539,023 | 3,600,661 | 38,139,684 |
|  |  | 2015 |  |  |  |  | 29,269,250 | 2,703,831 | 31,973,081 |
|  |  | 2016 |  |  |  |  | 36,113,889 | 1,875,574 | 37,989,463 |
|  |  | 2017 |  |  |  |  | 35,013,847 | 2,249,015 | 37,262,862 |
|  |  | 2018 |  |  |  |  | 33,791,155 | 2,126,139 | 35,917,294 |
|  |  | 2019 |  |  |  |  | 36,842,350 | 1,984,202 | 38,826,552 |
|  |  | 2020 |  |  |  |  | 37,425,336 | 2,001,021 | 39,426,357 |
|  |  | 2021 |  |  |  |  | 32,105,477 | 2,210,740 | 34,316,217 |
|  |  | 2022 |  |  |  |  | 70,634,958 | 2,612,855 | 73,247,813 |
| These 8 years of data were used in the following calculations: |  |  |  |  |  | $\begin{array}{r} 2021202020192018 \\ 2017201620142013 \end{array}$ |  | 2022202120202019 <br> 2018201720152013 |  |
| Eight-year annual average acres: |  |  |  |  |  |  | 450,880 | 128,200 | 579,080 |
| Eight-year average annual landowner share of gross returns: |  |  |  |  |  |  | 35,485,762 | 2,287,539 | 37,773,301 |
| Adjuste | cost of production index @ |  | 231.50 |  |  |  | 15,328,623 | 988,138 | 16,316,761 |
| Eight-year average landowner share of gross returns per acre: |  |  |  |  |  |  | 34.00 | 7.71 | 28.18 |
|  |  |  |  |  |  | Inundated |  |  |  |
| Capitalized average annual value per acre @ |  |  | 4.3200\% |  |  | 17.85 | 787.04 | 178.47 |  |
| Acreage provided or reviewed by county: |  |  |  |  |  |  | 497,777 | 131,615 | 629,392 |
| Inundated acres: |  |  |  |  |  |  | 3,668 | 4,483 | 8,151 |
| Capitalized average value based on acreage provided or reviewed by county: |  |  |  |  |  |  |  |  | 651.57 |


| Ramsey | County | Calculations for Sugarbeets |  | 2024 | Assessments |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Government |  | Reported | Reported | Reported |
| Annual n | er of acres: | Year | \& Potatoes |  | Cropland | Payments | CRP | Cropland | Non-cropland | Total |
|  |  | 2013 |  | 603,003 |  | 39,217 | 642,220 | 40,100 | 682,320 |
|  |  | 2014 |  | 590,147 |  | 34,872 | 625,019 | 40,100 | 665,119 |
|  |  | 2015 |  | 586,012 |  | 34,915 | 620,927 | 40,100 | 661,027 |
|  |  | 2016 |  | 581,934 |  | 35,680 | 617,614 | 40,100 | 657,714 |
|  |  | 2017 |  | 509,395 |  | 35,425 | 544,820 | 40,100 | 584,920 |
|  |  | 2018 |  | 589,016 |  | 28,387 | 617,403 | 40,100 | 657,503 |
|  |  | 2019 |  | 526,938 |  | 28,039 | 554,977 | 40,100 | 595,077 |
|  |  | 2020 |  | 591,326 |  | 28,135 | 619,461 | 40,100 | 659,561 |
|  |  | 2021 |  | 606,657 |  | 28,850 | 635,507 | 40,100 | 675,607 |
|  |  | 2022 |  | 620,266 |  | 29,161 | 649,427 | 40,100 | 689,527 |
| Annual gross returns: |  | 2013 | 0 | 151,151,191 | 7,130,773 | 1,235,890 | 159,517,854 | 3,162,368 | 162,680,222 |
|  |  | 2014 | 0 | 150,957,564 | 4,765,217 | 808,507 | 156,531,288 | 4,719,826 | 161,251,114 |
|  | cropland is included in | 2015 | 0 | 137,047,251 | 992,751 | 798,550 | 138,838,552 | 3,544,242 | 142,382,794 |
|  | cropland gross returns; | 2016 | 0 | 156,341,748 | 6,885,570 | 837,872 | 164,065,190 | 2,458,543 | 166,523,733 |
|  | CRP returns are $50 \%$ of payments reported by FSA | 2017 | 0 | 169,665,894 | 14,529,297 | 773,937 | 184,969,128 | 2,948,059 | 187,917,187 |
|  |  | 2018 | 0 | 157,813,594 | 9,869,093 | 775,733 | 168,458,420 | 2,786,990 | 171,245,410 |
|  |  | 2019 | 0 | 127,799,333 | 21,127,851 | 675,549 | 149,602,733 | 2,600,936 | 152,203,669 |
|  |  | 2020 | 0 | 157,509,615 | 20,389,930 | 659,574 | 178,559,119 | 2,622,983 | 181,182,102 |
|  |  | 2021 | 0 | 237,289,249 | 38,643,890 | 654,624 | 276,587,763 | 2,897,887 | 279,485,650 |
|  |  | 2022 | 0 | 282,813,960 | 28,421,681 | 645,734 | 311,881,375 | 3,424,989 | 315,306,364 |
| Landown | hare of returns: |  | 20.00\% | 30.00\% | 30.00\% |  |  | 25.00\% |  |
| Annual la | wner share of gross returns: | 2013 |  |  |  |  | 48,720,479 | 790,592 | 49,511,071 |
|  |  | 2014 |  |  |  |  | 47,525,341 | 1,179,957 | 48,705,298 |
|  |  | 2015 |  |  |  |  | 42,210,551 | 886,061 | 43,096,612 |
|  |  | 2016 |  |  |  |  | 49,806,067 | 614,636 | 50,420,703 |
|  |  | 2017 |  |  |  |  | 56,032,494 | 737,015 | 56,769,509 |
|  |  | 2018 |  |  |  |  | 51,080,539 | 696,748 | 51,777,287 |
|  |  | 2019 |  |  |  |  | 45,353,704 | 650,234 | 46,003,938 |
|  |  | 2020 |  |  |  |  | 54,029,438 | 655,746 | 54,685,184 |
|  |  | 2021 |  |  |  |  | 83,434,566 | 724,472 | 84,159,038 |
|  |  | 2022 |  |  |  |  | 94,016,426 | 856,247 | 94,872,673 |
| These 8 years of data were used in the following calculations: |  |  |  |  |  | $\begin{array}{r} 2021202020192018 \\ 2017201620142013 \end{array}$ |  | 2022202120202019 |  |
|  |  |  |  |  |  |  |  | 2018201 | 152013 |
| Eight-yea | nnual average acres: |  |  |  |  |  | 607,128 | 40,100 | 647,228 |
| Eight-yea | verage annual landowner shar | gross retur |  |  |  |  | 54,497,829 | 749,639 | 55,247,468 |
| Adjusted | cost of production index @ |  | 231.50 |  |  |  | 23,541,179 | 323,818 | 23,864,997 |
| Eight-year average landowner share of gross returns per acre: |  |  |  |  |  |  | 38.77 | 8.08 | 36.87 |
|  |  |  |  |  |  | Inundated |  |  |  |
| Capitaliz | average annual value per acre |  | 4.3200\% |  |  | 18.70 | 897.45 | 187.04 |  |
| Acreage provided or reviewed by county: |  |  |  |  |  |  | 525,565 | 97,180 | 622,745 |
| Inundated acres: |  |  |  |  |  |  | 31,609 | 19,477 | 51,086 |
| Capitalized average value based on acreage provided or reviewed by county: |  |  |  |  |  |  |  |  | 728.37 |




| Richland | County | Calculations for Sugarbeets |  | 2024 | Assessments |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Government |  | Reported | Reported | Reported |
| Annual nu | ber of acres: | Year | \& Potatoes |  | Cropland | Payments | CRP | Cropland | Non-cropland | Total |
|  |  | 2013 |  | 710,218 |  | 33,084 | 743,302 | 111,200 | 854,502 |
|  |  | 2014 |  | 709,515 |  | 31,343 | 740,858 | 111,200 | 852,058 |
|  |  | 2015 |  | 703,528 |  | 30,643 | 734,171 | 111,200 | 845,371 |
|  |  | 2016 |  | 700,184 |  | 33,241 | 733,425 | 111,200 | 844,625 |
|  |  | 2017 |  | 694,779 |  | 33,467 | 728,246 | 111,200 | 839,446 |
|  |  | 2018 |  | 696,663 |  | 32,714 | 729,377 | 111,200 | 840,577 |
|  |  | 2019 |  | 724,134 |  | 31,649 | 755,783 | 111,200 | 866,983 |
|  |  | 2020 |  | 700,816 |  | 30,997 | 731,813 | 111,200 | 843,013 |
|  |  | 2021 |  | 710,828 |  | 29,178 | 740,006 | 111,200 | 851,206 |
|  |  | 2022 |  | 712,668 |  | 27,210 | 739,878 | 111,200 | 851,078 |
| Annual gross returns: |  | 2013 | 25,142,066 | 287,806,136 | 22,088,084 | 1,439,330 | 336,475,616 | 9,926,370 | 346,401,986 |
|  |  | 2014 | 26,417,736 | 239,285,836 | 8,316,497 | 1,388,988 | 275,409,057 | 14,815,081 | 290,224,138 |
|  | $50 \%$ of returns on irrigated cropland is included in cropland gross returns; CRP returns are $50 \%$ of payments reported by FSA | 2015 | 34,166,527 | 258,407,773 | 2,498,713 | 1,597,249 | 296,670,262 | 11,125,034 | 307,795,296 |
|  |  | 2016 | 32,931,952 | 308,037,130 | 16,563,348 | 1,702,524 | 359,234,954 | 7,717,131 | 366,952,085 |
|  |  | 2017 | 40,554,733 | 296,611,348 | 15,061,647 | 1,744,825 | 353,972,553 | 9,253,673 | 363,226,226 |
|  |  | 2018 | 25,911,543 | 317,584,303 | 2,625,957 | 1,918,719 | 348,040,522 | 8,748,095 | 356,788,617 |
|  |  | 2019 | 19,508,718 | 237,039,671 | 36,925,761 | 1,823,497 | 295,297,647 | 8,164,087 | 303,461,734 |
|  |  | 2020 | 38,348,110 | 332,512,163 | 33,537,351 | 1,800,844 | 406,198,468 | 8,233,292 | 414,431,760 |
|  |  | 2021 | 53,564,258 | 487,757,977 | 45,880,068 | 1,805,572 | 589,007,875 | 9,096,190 | 598,104,065 |
|  |  | 2022 | 46,700,462 | 450,833,437 | 14,579,567 | 1,723,211 | 513,836,677 | 10,750,711 | 524,587,388 |
| Landowne | share of returns: |  | 20.00\% | 30.00\% | 30.00\% |  |  | 25.00\% |  |
| Annual lan | wner share of gross returns: | 2013 |  |  |  |  | 99,436,009 | 2,481,593 | 101,917,602 |
|  |  | 2014 |  |  |  |  | 80,953,235 | 3,703,770 | 84,657,005 |
|  |  | 2015 |  |  |  |  | 86,702,500 | 2,781,259 | 89,483,759 |
|  |  | 2016 |  |  |  |  | 105,669,058 | 1,929,283 | 107,598,341 |
|  |  | 2017 |  |  |  |  | 103,357,670 | 2,313,418 | 105,671,088 |
|  |  | 2018 |  |  |  |  | 103,164,106 | 2,187,024 | 105,351,130 |
|  |  | 2019 |  |  |  |  | 87,914,870 | 2,041,022 | 89,955,892 |
|  |  | 2020 |  |  |  |  | 119,285,320 | 2,058,323 | 121,343,643 |
|  |  | 2021 |  |  |  |  | 172,609,837 | 2,274,048 | 174,883,885 |
|  |  | 2022 |  |  |  |  | 150,687,205 | 2,687,678 | 153,374,883 |
| These 8 years of data were used in the following calculations: |  |  |  |  |  | 20222020201920182017201620152013 |  | 2022202120202019 |  |
|  |  |  |  |  |  |  |  | 2018201 | 152013 |
| Eight-year annual average acres: |  |  |  |  |  |  | 736,999 | 111,200 | 848,199 |
| Eight-year average annual landowner share of gross returns: |  |  |  |  |  |  | 107,027,092 | 2,353,046 | 109,380,138 |
| Adjusted for | cost of production index @ |  | 231.50 |  |  |  | 46,232,005 | 1,016,435 | 47,248,440 |
| Eight-year average landowner share of gross returns per acre: |  |  |  |  |  |  | 62.73 | 9.14 | 55.70 |
|  |  |  |  |  |  | Inundated |  |  |  |
| Capitalized | average annual value per acre |  | 4.3200\% |  |  | 21.16 | 1,452.08 | 211.57 |  |
| Acreage provided or reviewed by county: |  |  |  |  |  |  | 716,708 | 132,182 | 848,890 |
| Inundated acres: |  |  |  |  |  |  | 0 | 0 | 0 |
| Capitalized average value based on acreage provided or reviewed by county: |  |  |  |  |  |  |  |  | 1,258.92 |















| Williams | County |  | Calculations for | 2024 Assessments |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Sugarbeets |  | Government |  | Reported | Reported | Reported |
| Annual nu | er of acres: | Year | \& Potatoes | Cropland | Payments | CRP | Cropland | Non-cropland | Total |
|  |  | 2013 |  | 743,558 |  | 18,858 | 762,416 | 394,000 | 1,156,416 |
|  |  | 2014 |  | 726,828 |  | 16,172 | 743,000 | 394,000 | 1,137,000 |
|  |  | 2015 |  | 731,809 |  | 13,802 | 745,611 | 394,000 | 1,139,611 |
|  |  | 2016 |  | 722,543 |  | 13,038 | 735,581 | 394,000 | 1,129,581 |
|  |  | 2017 |  | 729,360 |  | 12,341 | 741,701 | 394,000 | 1,135,701 |
|  |  | 2018 |  | 725,350 |  | 9,034 | 734,384 | 394,000 | 1,128,384 |
|  |  | 2019 |  | 728,549 |  | 8,277 | 736,826 | 394,000 | 1,130,826 |
|  |  | 2020 |  | 737,787 |  | 8,259 | 746,046 | 394,000 | 1,140,046 |
|  |  | 2021 |  | 748,703 |  | 7,272 | 755,975 | 394,000 | 1,149,975 |
|  |  | 2022 |  | 825,023 |  | 6,733 | 831,756 | 394,000 | 1,225,756 |
| Annual gr | returns: | 2013 | 2,050,920 | 175,519,302 | 16,488,279 | 470,117 | 194,528,618 | 27,328,895 | 221,857,513 |
|  | $50 \%$ of returns on irrigated cropland is included in cropland gross returns; CRP returns are $50 \%$ of payments reported by FSA | 2014 | 694,320 | 144,581,715 | 4,677,958 | 261,632 | 150,215,625 | 40,788,301 | 191,003,926 |
|  |  | 2015 | 1,231,190 | 160,151,546 | 1,598 | 246,549 | 161,630,883 | 30,629,009 | 192,259,892 |
|  |  | 2016 | 999,885 | 166,582,765 | 1,060,570 | 207,026 | 168,850,246 | 21,246,504 | 190,096,750 |
|  |  | 2017 | 1,363,819 | 110,349,241 | 5,444,250 | 176,448 | 117,333,758 | 25,476,853 | 142,810,611 |
|  |  | 2018 | 1,173,974 | 138,922,988 | 10,432,695 | 168,322 | 150,697,979 | 24,084,913 | 174,782,892 |
|  |  | 2019 | 1,004,156 | 130,572,657 | 18,772,694 | 123,422 | 150,472,929 | 22,477,045 | 172,949,974 |
|  |  | 2020 | 1,705,340 | 166,356,495 | 8,785,266 | 113,622 | 176,960,723 | 22,667,578 | 199,628,301 |
|  |  | 2021 | 2,015,163 | 216,874,659 | 50,264,569 | 114,229 | 269,268,620 | 25,043,273 | 294,311,893 |
|  |  | 2022 | 742,871 | 280,692,538 | 32,586,235 | 97,572 | 314,119,216 | 29,598,435 | 343,717,651 |
| Landowner | hare of returns: |  | 20.00\% | 30.00\% | 30.00\% |  |  | 25.00\% |  |
| Annual la | wner share of gross returns: | 2013 |  |  |  |  | 58,482,575 | 6,832,224 | 65,314,799 |
|  |  | 2014 |  |  |  |  | 45,178,398 | 10,197,075 | 55,375,473 |
|  |  | 2015 |  |  |  |  | 48,538,730 | 7,657,252 | 56,195,982 |
|  |  | 2016 |  |  |  |  | 50,700,004 | 5,311,626 | 56,011,630 |
|  |  | 2017 |  |  |  |  | 35,187,259 | 6,369,213 | 41,556,472 |
|  |  | 2018 |  |  |  |  | 45,209,822 | 6,021,228 | 51,231,050 |
|  |  | 2019 |  |  |  |  | 45,127,859 | 5,619,261 | 50,747,120 |
|  |  | 2020 |  |  |  |  | 52,997,218 | 5,666,895 | 58,664,113 |
|  |  | 2021 |  |  |  |  | 80,659,030 | 6,260,818 | 86,919,848 |
|  |  | 2022 |  |  |  |  | 94,229,778 | 7,399,609 | 101,629,387 |
| These 8 years of data were used in the following calculations: |  |  |  |  |  | $\begin{array}{r} 2021202020192018 \\ 2016201520142013 \end{array}$ |  | 2022202120202019 <br> 2018201720152013 |  |
| Eight-year annual average acres: |  |  |  |  |  |  | 744,980 | 394,000 | 1,138,980 |
| Eight-year average annual landowner share of gross returns: |  |  |  |  |  |  | 53,361,705 | 6,478,313 | 59,840,018 |
| Adjusted | cost of production index @ |  | 231.50 |  |  |  | 23,050,413 | 2,798,407 | 25,848,820 |
| Eight-year average landowner share of gross returns per acre: |  |  |  |  |  |  | 30.94 | 7.10 | 22.69 |
|  |  |  |  |  |  | Inundated |  |  |  |
| Capitalize | verage annual value per acre |  | 4.3200\% |  |  | 16.44 | 716.20 | 164.35 |  |
| Acreage provided or reviewed by county: |  |  |  |  |  |  | 881,174 | 437,799 | 1,318,973 |
| Inundated acres: |  |  |  |  |  |  | 0 | 0 | 0 |
| Capitalized average value based on acreage provided or reviewed by county: |  |  |  |  |  |  |  |  | 533.03 |



