

Family Owned & Operated





EQUAL

When I think of the definition of **Equal**, several things come to mind. As our business runs on numbers where corn price x yield x % factor **Equals**

cash rent, a farm's corn yield or (APH) x spring price of corn x 85% Equals insurance coverage. A farms appraised value is determined by three comparable farms sales prices, those farms compared to a subject farm's soil types or PI, % tillable and the subject farm cash rental income ROI are all combined to Equal a farm's appraised value. Buying farms on ROI is determined by net cash rent divided by gross purchase price Equals ROI. Another way to look at Equal as described to me by Art Bingham years ago is, "you take a sandwich to split between two people, one person gets to cut it, the other one gets to pick what half they want, you can bet that sandwich will be cut Equal". But the term Equal today has a new perspective to me. I recently spent 3 days at Mayo Clinic in Rochester, Minnesota having a complete physical work up. Equal was not part of any calculation or half of any one thing. Equal was defined in all of us patients as our names were called one by one in the order they were scheduled, looking at this opportunity to find answers, some to save their lives or to diagnose what their ailments may mean. We were all full of Equal hope for some answers and good news. Seeing all these people from other countries, young, old, wheelchairs, walkers, cancer patients, heart disease, you name it, I witnessed it. As I observed, I was humbled knowing that many of them were hopeful that this place may be the last place to give them answers, fix them up, save their lives and above all things give them the opportunity to once again to be treated and feel Equal.

VACATION HOME TRADE

Over the years we have had multiple clients whom have been selling investment properties wanting to 1031 Trade into a Vacation Home. The problem is that if you are effectuating a 1031 Trade, Vacation Homes do not qualify, unless they are rented out for the majority of the year. Not something most are willing to do, so they decide to pay the capital gains tax of some 29% and buy the Vacation Home with the 71% boot. So here's an option. If you sell an investment property like a rental home, apartment building, office building, warehouse, commercial land or even farmland. You can 1031 Trade the entire amount into farmland to defer capital gains taxes, borrow money against the farm to purchase that Vacation Home. Take the rental income from the farmland which includes the income you would receive on the 29% of the cash you would have paid in capital gains tax to make the payments on the Vacation Home. With this approach you will own a farm, not owe capital gains taxes, you will be able to gain a favorable loan for the Vacation Home using the farm as collateral and you will not be limited as to the use of your vacation paradise. Have questions, give us a call and we will meet you at your office, conference room, shop, or kitchen table to discuss how

to effectuate a Vacation Home Trade.



FARMING YOUR FARM

One day as I drove past the farm of one of our lifelong customers, I saw this monster tractor coming down the headlands. Sure, enough behind the wheel was my old buddy smiling from ear to ear. He had made the decision to have us manage his farm for him which provided him the opportunity to work as an employee with his new tenant and the new equipment. If you've been battling with the idea of retiring but can't pull the trigger, try this on. Rooster Ag' can line you up with the most progressive farmers with the top of the line equipment who will pay you top dollar rent. As part of your lease you can reserve the right to Farm on Your Own Farm or maybe help out on others as needed. You get the rent income, none of the headaches, and a smooth ride. Give us a call and we will meet you at your office, conference room, shop, or kitchen table to discuss utilizing Rooster Ag's farm managements formulated cash rent program and give you the continued opportunity of Farming Your Farm.

eather Almanac

by Meteorologist Frank Watson



Full Moon

December 7th

Cold Moon





December Weather Outlook

December Summary

Temperatures are favored to average above normal. Precipitation is expected to total below normal. Clouds, cold and snow are favored on December 1-2. Expect a sunny and cold period from December 3-10.



Clouds and rain are favored around December 11-13 with lingering light snow from December 14-15. An extended sunny and dry period is expected from December 16-25. We might be able to fit in one or two days of precipitation but I expect light totals. The period December 26 to 31 is favored to be active with clouds and a good snowfall possible.

Rain before Mass on the first Sunday in December means rain for a week.

White Christmas, green Easter. Green Christmas, white Easter.

If December is rainy, mild, and unsettled, the winter will not be harsh.

December Astronomy ~ It's in the Stars



We're heading into the darkest month of the year which should give us plenty of viewing opportunities. The Winter Solstice occurs on Wednesday, December 21 at 3:38pm.

Mercury is lost to the sun's glare throughout the month. Venus will be lost in the sun's glare throughout much of the month. If you have a good sight line you may catch Venus setting low in the southwest sky the last week of the month. Mars rises in the eastern sky after sunset and will be visible throughout the overnight hours. Look for Mars near the Full moon on Wednesday, December 7. Jupiter rises in the eastern sky before sunset and will be visible throughout much of the early overnight hours. Look for Jupiter above the moon on Thursday, December 1 and to the right of the moon on Thursday, December 29. Saturn rises during the late morning hours and will be visible after sunset in the southwest sky before setting during the evening hours. Look for Saturn to the right of the moon on Monday, December 26.

Future Weather Outlook

January is expected to experience near normal temperatures.

Precipitation is expected to total above normal. Favored dates for heavier precipitation center on January 1, 2, 7, 11, 12, 14, 15, 16, 18, 22, 23, 25, 27, 30, 31.

Long-Range Weather Outlook

February expect above normal temperatures and normal precipitation.

March outlook favors above normal temperatures with above normal precipitation.

April expect near normal temperatures with above normal precipitation.



Morning Planets: None

Evening Planets: Mercury (dusk), Jupiter, Saturn, Uranus and Neptune

December Fun Facts

- Christmas trees have been sold in the U.S. since 1850.
- It takes about 15 years to grow the average Christmas tree.
- Alabama was the first state to officially recognize Christmas in 1836. Oklahoma was the last. in 1907.
- President Teddy Roosevelt, an environmentalist, banned Christmas trees from the White House in 1901.
- White Christmas" by Irving Berlin is the bestselling single record of all time, with over 100 million sales, worldwide.
- All the gifts in the Twelve Days of Christmas would equal 364 gifts.

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~Farmland for Sale~

Kane County—Campton Twp—267± acres/170± tillable acres. Multiple Fixer-upper house and buildings. With 100,000 square feet under roof. Excellent location off Beith Road & Route 47. Excellent income potential. *Limited Time Opportunity!* \$19,950 per acre

Kane County—Blackberry Twp—46.29± acres/34.61± tillable acres. Fixer-upper house and buildings. Excellent location off Finley Road & Scott Road just south west of Route 47 & the new I88 interchange. \$21,400 per acre

McHenry County – Riley Township - 34.36± acres/29.97± tillable acres. Located off Grange Road, west of Route 23. Excellent mix of income producing farmland & recreational hunting land. \$7,100 per acre

McHenry County—Grafton Township— 71.50± acres/66.71± tillable acres. Excellent Location at the NEC Haligus Road & Ackman Road in Lakewood, IL. Zoned: R-1 current use– Farm. \$18,950 per acre

Winnebago County—Roscoe Township—146.88 acres/146.09 tillable acres, Zoned Commercial Highway & Light Industrial. Located less than a mile west of I-90 at the NWC of Willowbrook Road & Rockton Road. \$26,950 per acre

~Bid Basis/Auctions~

DeKalb County— **Clinton Township**— 120.54 ± acres/ 118.22 tillable acres. Excellent location off of Preserve Road. Class A soil with a 142.8 Soil PI. *Limited Time Opportunity! Offered at \$18,000 per acre. We encourage any offers above or below offering price. Contact Samantha Vazzano at (815)321-2282.*

~Buyers Broker~

Reach out today to one of our Brokers to employ Rooster Ag' to be your personal Buyers Broker. We will prioritize you as a Buyer and search for land that meets your criteria on timeline to contract/close a property, desired acreage, total amount to invest, exact location, and your desired net ROI.

~Wanted Land for Ready Buyers~

\$44M - Illinois, Iowa, Wisconsin & Indiana. Leasebacks Available end of Q4 of 2022 and first of Q1 of 2023.

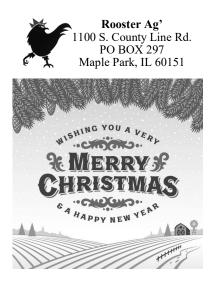
- **\$5M -** North of Rte 72 to Rte 90. Funds available first of Q1 of 2023.
- **\$3M -** Yorkville, Sugar Grove, Lily Lake. Lease back available. Funds available NOW.
- **\$2.3M -** Northern Illinois. Lease back available. Funds available NOW.
- **\$3.2M -** Somonauk, Sandwich, Lake Holiday. Lease back available. Funds available NOW.
- **\$1.5M -** Yorkville, Plano, Sandwich. Funds available NOW.
- **\$2M Sublette, Walnut, Amboy.** Funds available NOW.



DeKalb Co – Cortland Township - 2 Commercial Buildings totaling 10,400±SF. Concrete floors and ample power in a great location in the middle of town. Well maintained and recently painted. Property also has 327,700bu grain storage bins. **\$340,000.00**

DeKalb County—Cortland Twp—57.18 acres/53.50 tillable acres. Located at the SEC of Route 38 & Somonauk Road, just northeast of the Ferrara Candy Distribution Center & the future Facebook Data Center **\$29,950 per acre**

Ogle County -Flagg Township - 30± acres/28.42± tillable acres. Located in Section 25, Flagg Township. Zoned B-3 Commercial and located in the industrial park on the south edge of the City of Rochelle. \$21,500 per acre



~Normal for the Month~

December 4 to 10	Decemb	er 11 to17		methy		Decen	nber 18 to 24	Decembe	er 25 to 31
Avg. High 37	Avg.	High 34	Christmas		Avg. High 32		Avg. High 30		
Avg. Low 19	Avg.	Low 16			Avg. Low 14		Avg. Low 12		
Sunshine 48 % Daylight Hours <i>Precipitation 0.61</i>	Daylig	tine 49% (ht Hours (tation 0.63				Day	shine 47% light Hours p <i>itation 0.49</i>	Daylig	ine 48% ht Hours <i>ation 0.43</i>
Comparison of the second									
Date County	Twnshp	Acres	Price/Acre	Date		County	Twnshp	Acres	Price/Acre
10/2022 Bureau	Concord	100.00	\$11,800	10/2022		Kane	Kaneville	95.00	\$11,578
10/2022 DeKalb	Clinton	71.00	\$13,021	09/2022		Kendall	Big Grove	88.00	\$12,234
10/2022 DeKalb	Cortland	57.00	\$12,300	09/2022		Kendall	Seward	169.00	\$13,000
09/2022 DeKalb	Sandwich	38.00	\$15,000	10/2022	Ý	Kendall	Bristol	197.61	\$12,000
10/2022 🗶 Kane	Aurora	74.00	\$11,700	10/2022		Lee	Nachusa	169.00	\$11,152

The sales reported are randomly chosen from the most recent issue of the Illinois Land Sales Bulletin, a bi-monthly report on farmland sales of 20 acres or greater. This data is obtained from the transfer declarations recorded at 90+ courthouses around the state. Subscriptions are available by visiting

www.landsalesbulletin.com or calling 608-329-4210.

View our listings as well as more information at Rooster Ag' online at: www.roosterag.com						
	Kelly Ludwig	Designated Managing Broker, Owner	(630) 546-8267			
ROOSTER AG' DIRECTORY	Stason Ludwig	CEO	(815) 762-2136			
	Jillian Smith	Farm Management Coordinator	(815) 901-5074			
	Dalton Jahntz	Appraisal Manager	(630) 525-1431			
	Kristi Dummer	Marketing Specialist	(224) 723-9399			
	Karl Viskne	Crop Insurance Agent/Appraisal Services	(630) 770-8708			
1	Jeff Dickey	Crop Insurance Agent	(815) 757-3788			
	Kathy Eller	Accounting Manager	(847) 217-9274			
	Megan Rossler	Real Estate Paralegal	(920) 621-9940			
	Nicole Speizio-De Paz	Trainee Appraiser	(631) 905-2074			
	Steve Edwards	Real Estate Broker/ Farm Manager	(630) 774-7470			
	Samantha Vazzano	Real Estate Broker/Auction Manager	(815) 321-2282			
	Tyler Creath	Real Estate Broker	(815) 451-1152			
	Joe Ludwig	COB, Real Estate Broker, Owner	(630) 774-5887			