

Rooster Ag'

Farmland Real Estate · RA Commercial Properties
Farm Management · Federal Crop Insurance
Gold Standard Farmland Appraisal Services
www.roosterag.com

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Office/Fax · (815) 333-4354

Don't let your money collect dust, invest in dirt!

THE GOLD STANDARD

Family Owned & Operated

February 2023



FULL CIRCLE

When I started my professional Ag career in 1981 with my friends the Hintzsche's I became a Certified Crop Advisor (CCA). Where I attended classes put on by the University of Illinois Professors, agronomists, soil testing

labs, fertilizer, and chemical suppliers to gain my education to earn my qualifications as a CCA. I quickly realized fertility was where I wanted to specialize. I worked with farmers to have farms soil tested on 2.5-acre grids on their fields, where we obtained Soil ph (Lime), Phosphate (P), Potassium (K) and Cation Exchange Capacity (CEC) readings per grid. This information became an invaluable source for us as we pioneered Variable Rate Technology (VRT). We overlayed yield maps over CEC maps, which provided us direct correlation between CEC and yields per 2.5-acre grid, giving us the blueprint to apply variable rates of fertilizer per each grids yield potential per acre. Thus giving us an unfair advantage over our competition. Here we are 42 years later, and my CCA agronomy background has brought Rooster Ag' Full Circle, where we are back reviewing grid soil tests and CEC's as part of our Farm Depreciation Asset Valuations residual soil fertility depreciation formula. If you have inherited, were gifted, or purchased a farm over the last 3 years we can provide calculated depreciable asset valuation documents for your accounts to utilize for potential write-offs. Including residual soil fertility, drainage tile, farm buildings, grain bins, irrigation equipment, wells and fencing to ensure you are getting the most out of your farmland investment. This valuation method provides Rooster Ag' that same unfair advantage over our competition by

Taking Farmland Investing to a Different Level. Have questions, give anyone of us a call and we will provide you with a proposal to take advantage of this potential huge tax savings and show you how Rooster Ag' has gone Full Circle.



REVERSE 1031 TRADE

By now most farmland investors are familiar with a 1031 Trade, where they sell one property, take those funds and trade them for a farm to defer the capital gain taxes. Most do not know that this type of transaction can also happen in Reverse or a Reverse 1031 Exchange or Trade. Where a seller of a piece of property, say a warehouse, identifies a farm to purchase before the sale/closing of the warehouse they are selling. The IRS provides the structure to perform a Reverse 1031 Trade under the same time periods as 1031 Trades, but in Reverse fashion. Here's how it works. The investor identifies a farm they would like to purchase before they close on the warehouse they are selling. The farm is purchased (as a parked property) and held by an Exchange Association Titleholder (EAT). Once the EAT has purchased the farm, then within 45 days the investor needs to formally identify what warehouse they are selling, to purchase the parked farm. The warehouse identified to sell must be sold/ closed, and the replacement parked farm needs to be transferred to the Investor within 180 days of the EAT purchase of the parked farm to successfully effectuate the Reverse 1031 Trade. Now the catch is the Buyer of the parked farm has to have the money to buy the parked farm before they obtain the funds from the sale of their warehouse, this can either be with cash or via a loan. With farm inventory low some investors are opting to this solution to allow them flexibility in grabbing available farms before they have their 1031 Trade funds in escrow. Have questions? Give us a call, we can hook you up

with a qualified EAT and meet you at your office, conference room, shop or kitchen table to discuss how you can benefit from a **Reverse 1031 Trade**.



Weather Almanac by Meteorologist Frank Watson



Full Moon
February 5th
Snow Moon



February Weather Outlook

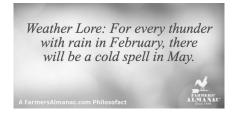


February Summary

Temperatures are favored to average colder than normal. Precipitation is expected to total above normal. Expect sun February 1-3. Clouds and a winter storm are favored February 4-6 with lingering clouds and light snow Febru-



ary 7-8. Sunny skies expected on February 9. Clouds and passing snow is favored February 10-12. Lingering clouds and flurries February 13-15. A mix of sun and clouds February 16-18. Prospects increase for a passing winter storm on February 19-20. Becoming sunny on February 21-22. Snow or rain on February 23. For the most part, mostly sunny skies February 23-28. Prospects for precipitation will be to our south to end the month.



February Astronomy ~ It's in the Stars



Mercury can be seen rising low in the southeast sky to open the month before sunrise. After the first week, Mercury will be lost in the sun's glare.

Venus will be setting in the pre-dusk hours and will be visible after sunset low in the west for a few hours. Look for the moon below Venus on Saturday, February 25. Jupiter will be very near Venus the evening of Tuesday, February 28. Don't miss out on this viewing!

Mars will be high in the southern sky at sunset and will be a great viewing planet much of the month. Look for Mars to the left of the moon on Monday, February 27.

Jupiter rises in the eastern sky during the mid morning hours and will be visible throughout much of the early evening hours after sunset. Look for Jupiter to the right of the moon on Wednesday, February 22. That's Venus just below the moon and Jupiter on the 22nd.

Saturn will be a tough view as it is setting in the evening twilight to open the month. After the first week it will be lost in the sun's glare.

Future Weather Outlook

March is expected to experience near normal temperatures.

Precipitation is expected to total above normal. Favored dates for heavier precipitation center on March 9, 10, 12, 13, 14, 15, 17, 18, 23, 24, 25, 27, and 28.

Long-Range Weather Outlook.

April expect near normal temperatures with above normal precipitation.

May expect warmer than normal temperatures with above normal precipitation.

June outlook favors warmer than normal temperatures and below normal precipitation



February Fun Facts





~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

Kendall County— Kendall Twp—63.38± acres/61.75 ± tillable acres. Located off of Immanuel Road, just 2 miles from the city limits of Yorkville. \$21,000 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~

Interested in a Bid Basis or Auction Listing? Contact our Auction Manager, Samantha Vazzano, today at (815)321-2282

~Buvers Broker~

Whether you are on a 1031 Trade timeline or looking to invest Capital into farmland you will soon find out, that like everything else these days, that finding farmland inventory that meets your criteria may be a real challenge. Need help? Simply 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, go after specific farms you have identified or 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. Now more than ever "Time is Truly of the Essence".

~Wanted Land for Ready Buyers~

\$19M - Illinois, Iowa, Wisconsin & Indiana. Lease backs available O2 of 2023.

\$3M - Yorkville, Sugar Grove, Lily Lake. Lease back available. Funds available NOW.

\$2.5M - Northern Illinois & Southern Wisconsin. Lease back available. Funds available NOW.

\$2M- Northern Illinois & Southern Wisconsin. Funds available NOW.

\$3M - **Hinckley, Waterman, Shabbona.** Lease back available. Funds available NOW.

\$3.4M- Boone, DeKalb, Winnebago, Ogle, Stephenson. Funds available NOW.

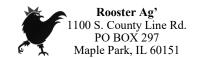
\$1M- Southern Kendall County. Funds available NOW.



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~

February 5-11

Avg. High.....31

Avg. Low.....12

Sunshine 53%

Daylight Hours

Precipitation 0.42

February 12-18

Avg. High.....33

Avg. Low.....14

Sunshine 56%

Daylight Hours

Precipitation 0.35

February 19-25
Avg. High.....36
Avg. Low.....17
Sunshine 59%
Daylight Hours
Precipitation 0.40

Feb 26 – March 4

Avg. High.....38

Avg. Low.....19

Sunshine 57%

Daylight Hours

Precipitation 0.42



RECENT COMPARABLE FARMLAND SALES/CLOSED Denotes Sales by Rooster Ag' Realty County Twnshp Price/Acre **Date** County **Twnshp** Price/Acre Date Acres Acres 12/2022 DeKalb DeKalb 83.00 \$16,050 12/2022 LaSalle Fall River 103.00 \$13,000 12/2022 DeKalb Paw Paw 81.00 \$13,700 12/2022 LaSalle Miller 84.00 \$11,300 12/2022 Lee Kane Big Rock \$12,000 11/2022 Palmyra 197.00 \$12,250 115.00 10/2022 Kendall Fox 125.00 \$13,651 11/2022 Wyoming 133.00 \$14,900 Lee 11/2022 Kendall 10/2022 Lisbon 75.00 \$14,507 McHenry Chemung 276.00 \$12,742

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



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