



Rooster Ag'

Farmland Real Estate · RA Commercial Properties
Farm Management · FDAV · Federal Crop Insurance
Gold Standard Farmland Appraisal Services

www.roosterag.com

Office/Fax · (815) 333-4354

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



Family Owned & Operated

January 2025

JOHNNIE WALKER



Back in February of 2024 I got COVID, which turned into Shingles, which FYI was and still is brutal, during that time I developed a sinus infection, where I was prescribed with 5 rounds of antibiotics over several months. With no cure in sight I went to Mayo Clinic, who concluded in November that I had a severe case of E-Coli in my lungs and sinuses. The medicine they prescribed to kill this bacteria was brutal. On top of that I had to quit other medicines I was on, as well as change my diet, which the combination of all exhausted me, caused anxiety, depression and made me of all things ornery and cantankerous. So rather than hanging around and imposing my fury on my Friends at work and Family I took 9 days and went to Florida to recoup. Once there I hardly left the house, living on grilled cheese as I had no appetite. Well, the time came for me to head home, as it turned out maybe a little too early as I apparently was still quite cantankerous, which I discovered when I went to park my car and found they had doubled the rate. I was furious and let them know of my dismay, as well as all the people on the bus, the bus driver and the ticket agent who checked my bags. So, there is this little café in the airport called Dewars where I typically eat lunch. As I still had no appetite, I ordered me a **Johnnie Walker** with the hopes that it would calm my nerves. While I was enjoying this Scotch, I started talking to some Farmers from Canada and we decided to go ahead and have one more **Johnnie Walker** and discuss farming in Canada. I quickly realized that in their location with high land values, excessive rent prices and excessive input costs along with lower grain prices that these guys had it tough. After some time of yacking, it was finally time to board the plane to come home, so I asked for my bill, it was \$48.03! What?! It's basically the cost of a whole bottle at the store. That's when everything became clear to me and the old adage of real estate and apparently any business revolves around *location*. So, lets look at it this way, if a shot of **Johnnie Walker** at our local pub is \$4.00 and a bottle at the store is \$45 and at the airport two shots is \$48 it only seems to make sense that every business' or Farm's *location* truly is the major factor of value, whether its parking by the airport, buying a Farm in Kendall or Lee County, Western Iowa or Canada or at an airport bar drinking **Johnnie Walker**! It's all about *Location*! **Attitude Adjusted!**



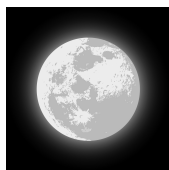
FDAV

If you have recently purchased or inherited a Farm you can bet you have depreciation looming on that Farm that you can be taking advantage of. We have performed reports for our clients on excess soil fertility, existing drain tile, grain bins, machine sheds, wells, irrigation equipment and fences, providing them with millions of dollars of tax deductions utilizing our proprietary **Farm Depreciable Asset Valuation (FDAV)** system. Now I would say that some accountants are aware of how to write off the majority of these items but I have concerns that they are actually writing off the excess soil fertility. I fear the majority of them do not understand it, so they simply brush it off and assume the juice isn't worth the squeeze and stick their head in the sand when it comes to writing off excess soil fertility. The reason being is unless they have access to a system like ours and an agronomy background that is well versed on soil fertility, plain and simple they could not determine an accurate analysis that follows Agronomics and IRS code. How would they know what each States or Zones optimum soil levels are, how to analyze a soil tests Ph, P, K & CEC and compound those figures accurately in the report, how to apply current fertilizer and limestone costs to the equation, what corn yield that particular CEC grows and how many years it would take to deplete any excess soil fertility if no fertilizer was applied and ensure that the Farm lease is in fact in compliance, which all are agronomic factors needed to comply with the tax code. So rather than having their clients have an outside expert/third party provide the report, they simply don't get their clients the benefits they are entitled to. We have the expertise and agronomic background to provide the reports and ensure the lease is in compliance. We follow the tax code to a T and will stand behind our reports guaranteed. If you find yourself in this situation, I encourage you to have your accountant pull their head out of the sand and put it in the ground to see for themselves the depreciable opportunity looming on your Farm by utilizing Rooster Ag's **FDAV** service.



Weather Almanac

by Meteorologist Frank Watson



Full Moon
January 13th
Wolf Moon



Weather projections, features and facts created by Bruce Watson for our Weather Almanac are presented as scientific guidelines as to what we might expect over a large area of the Midwest, as well as our part of the state and general service area. The "Normals" appearing on the back page are provided for the particular counties we serve and reflect the average high and low temperatures, plus average amount of sunshine and precipitation experienced in weeks to month in the area over the past 170 years. Frank Watson utilizes a model that Bruce Watson specially designed, based on weather observations that much more clearly represent our local climate than do shorter, 20-year National Weather Service averages. These figures draw on the long history of systematic observations begun by the U.S. Army in 1817.

January Weather Outlook Summary



WEATHER FORECAST

Temperatures are favored to average colder than normal. Precipitation is expected to total above normal. A winter weather event is favored to bring snow and then cold from January 1-5. A cold and sunny period is expected from January 6-11. Temperatures should warm with a passing snow on January 12. Some sun on January 13. A rain to snow event is favored from January 14-19. Some sun on January 20. Clouds and light snow from January 21-23. It will be an active weather pattern the last week of the month, January 24-31. Expect passing snow and falling temperatures.

Winter weather folklore tells us that a lunar halo is a sign of unsettled weather. There is some truth to this, since that ring is caused by light refracting off ice crystals suspended in the air.



Morning Planets: Mercury
Evening Planets: Venus, Jupiter, Saturn, Uranus & Neptune

January Astronomy ~ It's in the Stars



We gain 48 hours of daylight this month. Mercury will be low in the southeast sky the first week of the month before sunrise. After

that it will be lost in the sun's glare.

Venus will be in the southwest sky and visible for several hours after sunset. Venus sets with the moon the evening of Friday, January 3. Venus and Saturn set together the evening of Saturday, January 18.

Mars rises in the evening hours after sunset to open the month and will be visible during the overnight hours. By midmonth Mars rises before sunset but then will be visible at night. Mars and the full moon rise together on Monday, January 13.

Jupiter rises in the afternoon hours and is visible during the overnight hours. The moon and Jupiter rise together on Friday, January 10.

Saturn will be visible in the evening hours after sunset in the southern sky, setting several hours after sunset. Saturn sets with the nearly first quarter moon on Saturday, January 4.

Future Weather Outlook

February outlook favors colder than normal temperatures and above normal precipitation.

Precipitation is expected to total above normal. Favored dates for heavier precipitation center on February 4, 6, 8, 9, 12, 14, 15, 16, 21, 22, 24, 26, and 27.

March expect above normal temperatures with above normal precipitation.

April outlook favors slightly cooler temperatures with near normal precipitation.

JANUARY MONTHLY FACTS

+ Book Recommendations

*The month of January is National Slavery & Human Trafficking Prevention Month.

- 1.1 — Ellis Island Day
- 1.2 — World Introvert Day
- 1.4 — World Braille Day
LEON'S BIG WORLD: THE LIFE OF LEON KILLER BY DOREN RAPPAPORT
- 1.11 — Amelia Earhart flies solo across the Pacific Ocean (1935)
NEED FLIGHT: AMELIA EARTHART CROSSES THE ATLANTIC BY BONDI BURDECH
- 1.12 — Korean American Day
- 1.12 — Clean Off Your Desk Day
- 1.16 — Religious Freedom Day
- 1.19 — World Day of Migrants & Refugees
CARMELA FUE OF WISTIES BY MATT DE LA PENA (TPT PRODUCT AVAILABLE)
DREAMERS BY YUTTI MORRIS
LOST AND FOUND CASE: THE TRUE STORY OF FUMUSHI'S INCREDIBLE JOURNEY BY DOUG FUNTZ
THE JOURNEY BY FRANCESCA SANNA
- 1.20 — Martin Luther King Day
MY NOBODY MARTIN BY CRISTINE KING LARIS
- 1.24 — National Compliment Day
- 1.24 — International Day of Education
- 1.27 — Holocaust Memorial Day
- 1.27 — Vietnam Peace Day



~Farmland for Sale~

PRICE REDUCED! DeKalb County, Clinton Twp—80.00 acres/48.89 tillable/29.60 CRP with a soil PI of 142.7. Rare High Quality Legacy Farm Opportunity. CRP contracts expire September 30th, 2025, currently generating \$385 per acre on 29.60 acres annually. **\$11,950/acre**

LIMITED TIME OPPORTUNITY, PACKAGE OFFERING—IOWA -Cass County— 550+ acres/502+ tillable acres of good soils with an average CSR2 of 64.1. Assemblage consists of (4) parcels. \$8,950/acre

PRICE REDUCED! Kendall County—Na-Au-Say Twp—139.38 acres/125.81 tillable acres with a Soil PI of 126.7. Annexed into the City of Joliet, formerly under contract w/Newman Homes. Excellent location, with road frontage along Chicago & McKanna Road. **\$13,200/acre**

Kane County—Campton Twp—154.58± acres/130.58± tillable acres currently in production with the potential for additional acres to be brought into production, excellent soils with a PI of 129.8. Two Fixer-upper houses with multiple barns and two steel buildings 5,000 sq ft and 14,000 sq ft with ample power and a huge well. Excellent location at Beith Rd & Route 47. Excellent income potential. **\$21,600/acre**

Kane County—Blackberry Twp—46.29± acres/34.61± tillable acres, excellent soils with a PI of 137.7. Fixer-upper house and buildings. Excellent location off Finley Road & Scott Road just south west of Route 47 & the new I88 interchange. **\$21,400/acre**

Kendall County—Kendall Twp—63.38± acres/61.75± tillable acres, excellent soils with a PI of 139. Located off of Immanuel Road, just 2 miles from the city limits of Yorkville. **\$19,950/acre**

UNDER CONTRACT! Lee County—Brooklyn Twp—25.12 acres/15.60 tillable. Excellent mix of income producing farmland and woods/recreational land. Buildable 25+ acre parcel with a 80x40 canvas building. **\$8,960/acre**

Lee County—Lee Center Twp—65.81 acres/54.68 tillable. Excellent mix of income producing farmland, pond and woods/recreational land. Divisible, with potential for two buildable parcels. **\$9,950 per acre**

~Land Wanted For Ready Buyers~

80 acres in Central DeKalb County Or Central Kane County.

80 to 100 acres in DeKalb County—Genoa Township Or Kane County—Hampshire & Burlington Townships

80 to 160 acres in DeKalb County—Clinton & Squaw Grove Townships.

160+ acres in the Kane County, Big Rock & Kendall County, Plano areas.

\$5.6+ million worth of farmland in Northern Illinois or Southern Wisconsin, **Leasebacks available!**

\$5 to \$10 million worth of farmland in Kendall/Grundy Counties, **Leasebacks available!**



A Rooster Ag' Realty, Inc. Company

DeKalb County—DeKalb Twp—124.33± acres. Located on the corner of Route 38 and Peace Road. Zoned for multiple uses including: multi-family housing, commercial and or data center. **\$2.98 per sf**

DeKalb County—Cortland Twp—57.18 acres/53.50± tillable acres. Located at the SEC of Route 38 & Somonauk Road, just northeast of the large Industrial development/data center. **\$22,500 per acre**

Kane County—Big Rock Twp—3.75 acres. Located at the SWC of Route 30 & the Dauberman extension. Zoned MCU—Mixed Use Commercial. Excellent location to open your business! **\$250,000**



Rooster Ag[®]
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~Normal for the Month~

<i>January 5-11</i>
<i>Avg. High.....29</i>
<i>Avg. Low.....10</i>
<i>Sunshine..... 38</i>
<i>% Daylight Hours</i>

<i>January 12-18</i>
<i>Avg. High.....29</i>
<i>Avg. Low.....10</i>
<i>Sunshine..... 42</i>
<i>% Daylight Hours</i>

<i>January 19-25</i>
<i>Avg. High.....29</i>
<i>Avg. Low..... 10</i>
<i>Sunshine..... 42</i>
<i>% Daylight Hours</i>

<i>Jan 26 to Feb 1</i>
<i>Avg. High.....30</i>
<i>Avg. Low..... 11</i>
<i>Sunshine..... 40</i>
<i>% Daylight Hours</i>



 Denotes Sales by Rooster Ag[®] Realty

RECENT COMPARABLE FARMLAND SALES/CLOSED

Date	County	Township	Acres	Price/Acre	Soil PI	Date	County	Township	Acres	Price/Acre	Soil PI
11/24	Boone	Manchester	81.00	\$11,875	112.0	10/24	DeKalb	South Grove	138.00	\$11,800	139.0
10/24	Bureau	Indiantown	81.00	\$15,544	140.0	10/24	DeKalb	Shabbona	174.00	\$12,672	136.0
10/24	DeKalb	Afton	160.00	\$16,000	137.0	 12/24	Kendall	Oswego	189.51	\$14,100	138.7
10/24	DeKalb	Mayfield	111.00	\$14,509	139.0	10/24	LaSalle	Adams	78.00	\$17,003	142.0
11/24	DeKalb	Afton	80.00	\$11,485	126.0	10/24	LaSalle	Waltham	40.00	\$15,790	143.0

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**



FARMLAND INVESTMENT SPECIALIST DIRECTORY

LANDMEN:

Dalton Jahntz , Director of Sales/Real Estate Broker	(630) 525-1431
Tyler Creath , Real Estate Broker	(815) 451-1152
Chris Otte , Marketing	(847) 710-1837
Stason Ludwig , CEO	(815) 762-2136
Joe Ludwig , COB, Real Estate Broker/Farm Manager, Owner	(630) 774-5887

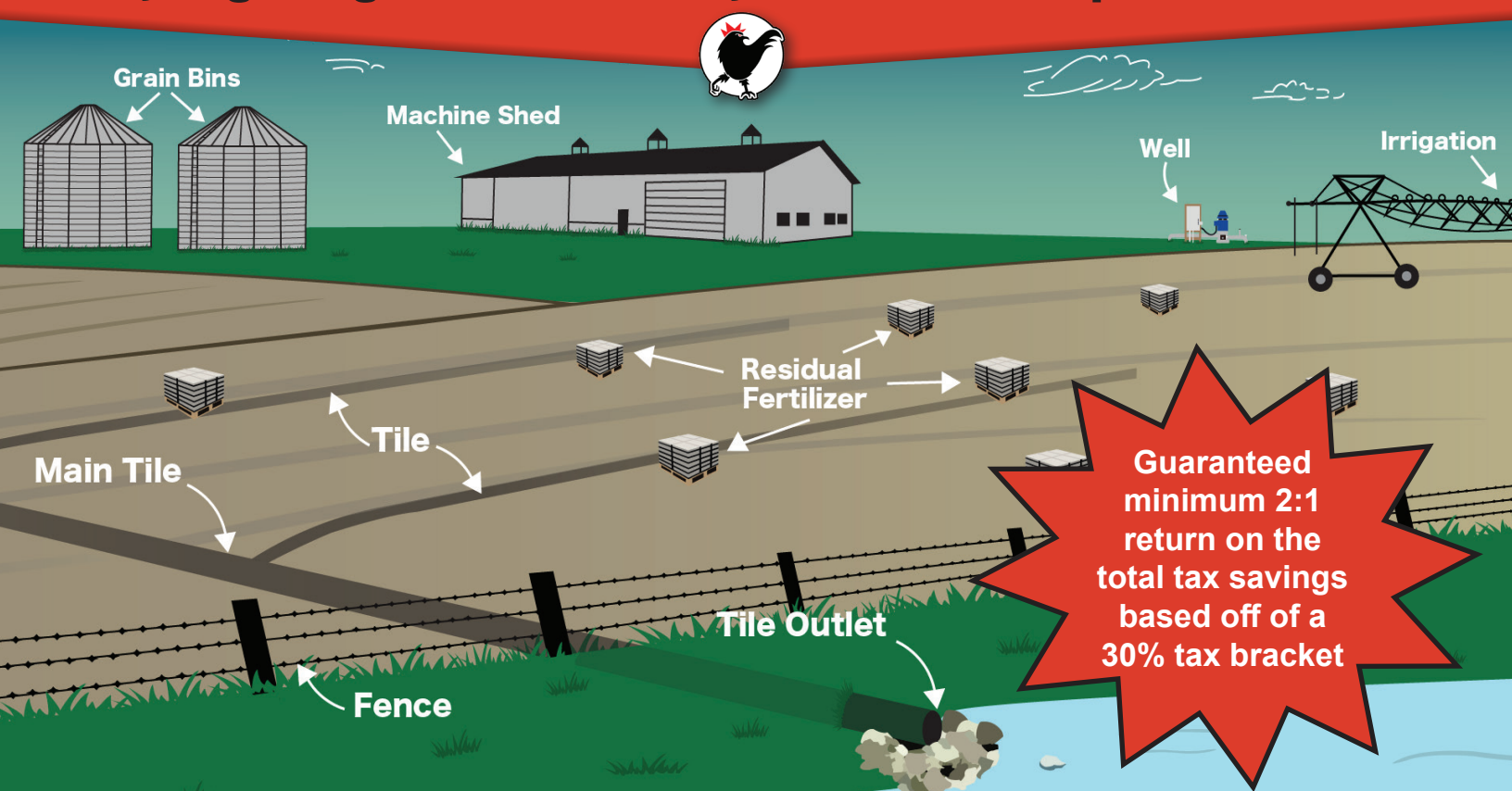
LANDWOMEN:

Zoe Quinn , Farm Management Coordinator	(815) 824-8270
Nicole Speizio-De Paz , Appraisal Manager	(631) 905-2074
Patty Boncimino , Real Estate Paralegal	(630) 880-5794
Kathy Eller , Accounting Manager	(847) 217-9274
Nancy Wilkison , Real Estate Administrative Assistant	(815) 762-8337
Kelly Ludwig , Designated Managing Broker, Owner	(630) 546-8267



Farm Depreciable Asset Valuation

Are you getting the most out of your farmland depreciable assets?



According to Internal Revenue Codes section 179 (I.R.C. §179) & Section 180 (I.R.C. §180), farmland buyers, inheritors or recipients of gifted farmland could be eligible to deduct various depreciable farm assets including residual (excess) soil fertility, drainage tile, and more (see above illustration).

Factors to ensure compliance with the code include:

1. Proof of Presence (ex. soil test, tile map, purchase receipts, etc.)
2. Current Value of Depreciable Asset
3. Lifespan of Depreciable Asset

There could be substantial tax savings waiting for you. Below is an example of how the information can be used to calculate potential depreciation on a 100-acre farm.

Depreciable Asset	Deductible Measurement	Value Per Acre
Soil pH/Limestone	10 Excess Units	\$72.00
Phosphorous (P)	42.1 Excess Units	\$253.86
Potassium (K)	295.4 Excess Units	\$708.96
Field Drainage Tile	25,787 ft.	\$900.00
Total Value Per Acre		\$1,934.82
Total Depreciable Values for 100 Acre Farm		\$193,482.00

Contact Dalton for a **free** consultation and tax savings estimate.



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Rooster Ag'

FARM DEPRECIABLE ASSET VALUATION

Start Preparing for Your Tax Return Now

Get the most out of all your farm's depreciable assets including excess soil fertility. Don't miss out on the potential to **save thousands of dollars in taxes** with depreciating residual (excess) soil fertility, existing drainage tile, grain bins, machine sheds, wells, irrigation equipment, fences, and other assets utilizing I.R.C. Sections 179 & 180 for recently acquired farms. Farmland buyers, inheritors, or recipients of gifted farmland could be eligible to deduct various depreciable farm assets.

Comprehensive Reports... Rooster Ag's group of Ag Professionals executes a full property analysis like no other company can provide for all the depreciable assets on a farm, then creates 3rd party agronomically sound complete reports that comply with Internal Revenue Codes Section 179 (I.R.C. §179) & Section 180 (I.R.C §180) guidelines. We can also review the farm lease to confirm it is in compliance with the Internal Revenue Codes Section 179 & Section 180. These reports can be provided to and utilized by your accountant/tax preparer. There could be **substantial tax savings** waiting for you.

Don't Fear the "Taxman" with Rooster Ag'

Rooster Ag's expert Farm Depreciable Asset Valuations are **guaranteed** to:

- ▶ Follow IRS guidelines.
- ▶ Utilize state-specific, university agronomic data.
- ▶ Be calculated based on your specific farm & soils.
- ▶ Follow required lease format.
- ▶ Ensure an accurate value one can stand behind.



Be careful of who you align with on farm depreciable asset valuations. Make sure their value calculations are utilizing agronomically sound practices/requirements and following IRS guidelines in order to survive an audit. **Most valuations will not!**

Give us a call and we will meet you at your office, conference room, shop, or kitchen table to discuss the FDAV deductions your farm is eligible for.

Contact Rooster Ag's Landman, Dalton Jahntz, at (630) 525-1431 or dalton@roosterag.com for a **free consultation and tax savings estimate... Or to just discuss what depreciating residual soil fertility is all about.**

Ask About Our New Price Structure!



Rooster Ag' • PO Box 297 • 1100 S. County Line Rd. • Maple Park, IL 60151

REAL ESTATE | FARM MANAGEMENT | APPRAISALS | FARM DEPRECIABLE ASSET VALUATION