



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



November 2025

LIMA BEANS



When I was a kid we lost our mother at a young age and my 15 year old sister April took the helm as the parent/enforcer. While April was and still is an extraordinary cook/baker, T.V. dinners were a staple in our lunch time diet. Salisbury steak, mashed potatoes and gravy, apple strudel and oh yea – mixed peas and carrots, which I could not stand! One particular day I had made up my mind I was NOT going to eat those disgusting veggies. April commanded that I eat them or no baseball for me and my brother Tom, whom sat to my right, where she then stormed back into the kitchen. With that Tom grabbed my aluminum meal, spun it around and ate up all the delicacy and pushed it back to me ... “my hero,” within seconds the warden was making her rounds, she looked at my plate and said “You didn’t eat them!” As she pried my mouth open to inspect. Now come with me!” I followed her into the kitchen where she reached to the top shelf and pulled down a bag of **Lima Beans**, which she knew I hated! She measured out a full cup and made me watch while she cooked them. Once they were $\frac{3}{4}$ of the way cooked she put them in a cup, no butter or salt! “Now eat them!” She commanded. I complied, gagging on every bite. “They will taste worse once they get cold!” She exclaimed. An hour later the wiffle ball game was on and I had learned my lesson. From that point on I’d wolf down the peas and carrots while they were still warm, show April in my mouth, that I had really eaten them, then I would enjoyed the rest of the meal. I still can’t even stand the smell of **Lima Beans**. But let me tell ya, I play by the rules, I don’t take short cuts, I get the job done, then I play, because heaven forbid I don’t want you having a reason to feed me any of your **Lima Beans**! Thanks April, I love you.



BUILD TO SUIT

Over the years of doing 1031 trades on hundreds of millions of dollars worth of farms, we have helped our clients defer huge capital gains tax. Today we have discovered that there is an opportunity called **Build to Suit 1031 Trade** that up until now *we know of no one* who has utilized this until we just figured it out. We put this together out of a necessity to arrange a 240 acre land sale in Winnebago County on a farm that needed a big tile project to turn the 140+ PI farm into a quality high producing farm. So here's how it works. Once you close on your property you are selling, you cannot take possession of that money. It needs to go to a third-party Qualified Intermediary QI, typically a title company. Once you have identified the property(s) you are going to purchase and get it under contract, you assign it's rights in the purchase contract to an Exchange Accommodation Titleholder EAT. The EAT then purchases or park's the replacement property(s) using your exchange funds. The difference here is you can use those **Build to Suit** exchange funds to purchase a replacement property as well as for construction or improvements like building a new building, building repairs, grain bins and, of course, drain tile on the replacement property specifically, not on properties that you already own. Unlike a typical 1031 exchange, as part of the **Build to Suit** trade you must include the description of the property(s) you are buying as well as much detail as possible regarding the work to be performed i.e. in this case the tile work and it's cost! Then the EAT, purchases and parks the exchange property(s) using your 1031 trade funds. You then have a 180 days from when you sold your property(s) to complete the construction/improvements, i.e. the tile work and finalize the **Build to Suit Trade** on the property(s) you are purchasing. The EAT pays the construction/improvement cost utilizing your excess trade monies. Once the project is complete the EAT transfers the property to you with the construction/improvements made and paid for. Therefore, deferring your taxes, utilizing your proceeds from your original sale under the **Build to Suit 1031 Trade** guidelines. This is a big deal, we're sure you will have questions. As always check with your accountant, and feel free to give us a call. We will meet you at your office, conference room, shop or kitchen table to help you through this great opportunity, utilizing the **Build to Suit 1031 Trade**.

CALENDARS

It's that time of year where we are all looking to what's coming in the year ahead. To help in keeping you organized and on track we have our week at a glance **Calendar** ready for you upon your request. This **Calendar** is awesome as a **Calendar** alone, plus it's full of information containing over 50 pages of useful facts & info. Whether you hang it on the wall or sit it on your desk, you will find it useful. Need one? Give us a call or stop in and we will get your hands on our **2026 Calendar** while supplies last.

Weather Almanac

by Meteorologist Frank Watson



Full Moon
November 5th
Beaver 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.

November Weather Outlook Summary



Temperatures are favored to average warmer than normal. Precipitation is expected to total drier than normal. Mostly sunny and dry weather is expected to open the forecast period from November 1-6. Some clouds and a slight chance for precipitation is possible on November 7-8. Expect sun on November 9. Prospects for rain increase on November 10-11. Partly cloudy skies with slight chances for rain on November 12-13. Prospects for meaningful rain remain weak from November 14-19. Clouds with showers are favored on November 20-21 and again on November 24-26; otherwise expect dry weather. Thanksgiving favors dry weather. Rain possible on Sunday, November 30.



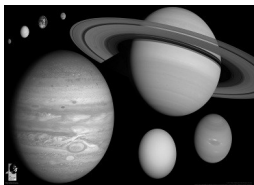
Evening Planets: Saturn & Neptune
Morning Planets: Mercury & Jupiter

November Weather Lore

If there be ice in November that will bear a duck, there will be nothing thereafter but sleet and muck.

"Hoot" owls or Barred owls calling late into the fall signal a rough winter.

August Astronomy ~ It's in the Stars



Taurid Meteor shower peaks November 12. The Leonid Meteor shower peaks November 21.

Mercury is best viewed the last week of the month as it rises in the east about an hour before sunrise.

Venus rises low in the eastern sky before sunrise so viewing time will be brief. The moon and Venus rise together on Tuesday, November 18.

Mars will not be viewable due to its daytime hours.

Jupiter will be viewable after sunset and into the morning hours. The moon and Jupiter rise together on Sunday, November 9.

Saturn rises before sunset and will be visible through much of the overnight hours.

~ November Facts ~

Dates to Remember

Daylight Saving Time Ends.
Sunday, November 2.

Veteran's Day Tuesday, November 11.

Thanksgiving, Thursday November 27.

Black Friday, November 28.

Small Business Saturday, November 29.

Happy Thanksgiving!!



~Farmland for Sale~

Webster County IA—Johnson Twp—94.52 acres/78.40 tillable acres with a Soil CSR2 of 86.8. Superb property with a mix of farmland, recreational/hunting land and a pond. Conveniently situated at the SEC of 180th Street and Yale Avenue (Adams Street). Property located between Fort Dodge, IA and Manson, IA. in Johnson Township, Webster County, IA. *Leaseback required. \$10,000/acre*

DeKalb County—Mayfield Twp—53.54± acre Solar Farm is an exceptional income-generating investment! Solar lease started in 2025 can provide a stable, long-term income stream with minimal involvement. This property is located at the NEC of Glidden Road and S. Mayfield Road. **\$33,000/acre. Kicks off a 4.35% Cash-on-Cash ROI.**

LaSalle County—Osage Twp—21.40 acre Swine Facility. North Facility—(3) buildings with 4,500 hog spaces, South Facility—(3) buildings with 3,700 hog spaces. (2) 1.4 million gallon slurry-stores. Contracts with the Hanor Company currently generating \$27,000+/month of Facility & Management income. **\$1,400,000**

Kane County—Campton Twp—194.58± 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. **\$20,600/acre**

UNDER CONTRACT! 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**

UNDER CONTRACT! Winnebago County—Seward Township—229.81 acres±/217.00± tillable acres. High quality, income producing farmland with a Soil PI 140.5. Convenient location just south of U.S. Route 20. A great farmland property that would make a solid addition to an investment portfolio. **\$11,950/acre**

~Off-Market Farms For Sale~

DeKalb County, Genoa Township— 190 acres/186 tillable, Soil PI 140+

DeKalb County, Mayfield Township— 132 acres/124 tillable, Soil PI 137.8

Kendall County— 650 acres/617 tillable Soil PI 140—*Divisible!*

***SOLD!* Ogle County, Leaf River Township— 355 acres, Soil PI 113**

Will County— 480 acres/470 tillable Soil PI 119 - 130

7,000± Acres of Off-Market Opportunities Available!

Give us a call for additional information and pricing details!



A Rooster Ag' Realty, Inc. Company

DeKalb County—Cortland Twp—106.97 acres/101 tillable. Located at the NWC of Route 38 & Loves Road. Zoned C-2—General Commercial, Annexed into the Town of Cortland. **\$39,000 per acre**

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



Rooster Ag'
1100 S. County Line Rd.
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**Agriculture is our wisest
pursuit, because it will in the
end contribute most to real
wealth, good morals, and
happiness.**

THOMAS JEFFERSON

EVERYDAY POWER

~Normal Averages for the Month~

November 2 to 8	November 9 to 15	November 16 to 22	November 23 to 29	Nov. 30 to Dec. 6
Avg. High53	Avg. High.....49	Avg. High.....46	Avg. High.....43	Avg. High.....39
Avg. Low..... 32	Avg. Low..... 39	Avg. Low.....36	Avg. Low..... 34	Avg. Low..... 34
Sunshine 42%	Sunshine 37%	Sunshine 35%	Sunshine 39%	Sunshine 37%
Daylight Hours	Daylight Hours	Daylight Hours	Daylight Hours	Daylight Hours
Precipitation 0.70	Precipitation 0.77	Precipitation 0.77	Precipitation 0.64	Precipitation 0.67

✖ 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
09/25	Bureau	Clarion	63	\$13,259	127.0	07/25	LaSalle	Allen	80	\$12,863	121.0
08/25	DeKalb	Kingston	71	\$15,085	139.0	09/25	Lee	May	138	\$11,000	113.0
08/25	DeKalb	Cortland	25	\$15,000	131.0	08/25	Lee	Palmyra	44	\$12,514	130.0
09/25	DeKalb	Mayfield	69	\$14,654	134.0	07/25	Ogle	Pine Creek	43	\$11,545	119.0
07/25	Kendall	Seward	176	\$12,639	119.0	✖ 07/25	Ogle	Leaf River	355	\$7,630	113.0

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
Chris Otte , Marketing	(847) 710-1837
Stason Ludwig , CEO	(815) 762-2136
Joe Ludwig , COB, Managing 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





ROOSTER AG' REALTY, INC.
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NEWLY LISTED!

Invest in a Solar Farm!

Glidden Rd. Solar Farm

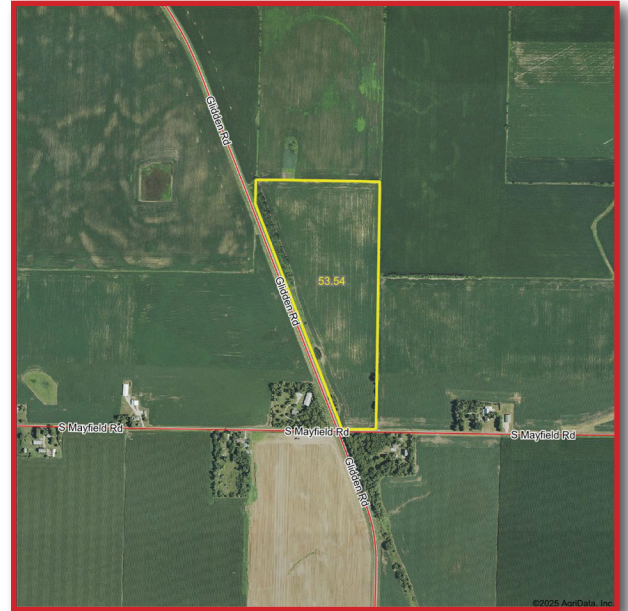
- Mayfield Twp., DeKalb County, IL
- Located at the NEC of Glidden Road and S. Mayfield Road
- Gross Acres: 53.54±
- A High Rental Income Investment with a Long-Term Solar Lease.

Price: \$33,000 per acre

Exceptional income-generating investment opportunity in DeKalb Co. IL!

- *Kicks off a 4.35% Cash-on-Cash ROI.*
- The solar lease can provide a stable, long-term income stream with minimal involvement.
- There is a 20-year solar lease that started in 2025.
- Solar company will cover any Real Estate tax increase over typical Agriculture Land Tax.
- An *electrifying* opportunity you won't want to miss out on.

Be a part of renewable energy generation!



Scan the QR code
to view listing or visit
www.RoosterAg.com

Contact Rooster Ag' Realty, Inc.

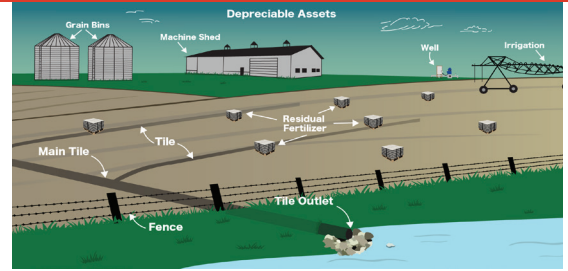
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Real Estate Broker - IL, WI





Rooster Ag

FARM DEPRECIABLE ASSET VALUATION



Get Your Roosters in a Row!

Start preparing for your 2025 farm-related taxes now. Ensure you capitalize on all of 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 Material Participation requirements. 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.**



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

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