



Rooster Ag

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

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

Family Owned & Operated

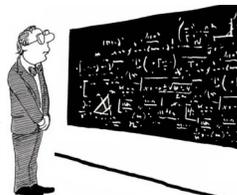


December 2025

COMPLICATED



Complicated... That's the word. I have been trying to put my finger on what I would call this Real Estate market, and that's it! **Complicated!** From families that can't agree, to buyers and sellers changing their minds on what they will pay or what they will sell at, to other brokers and attorneys not returning calls, texts or emails, waiting on title companies to produce title, survey stakes being over fence lines, pipeline concerns, 1031 trades getting pushed back, solar options causing confusion, who's paying for who's services, farm lease termination discrepancies, farm lease rental rates disagreements, tillage disputes, real estate tax proration disagreements, well agreement disagreements, concerns on tariffs, war and interest rates, just to name a few... It's **Complicated!** It is certainly a **Complicated** time in the Real Estate world. But we love it. That's where we thrive and shine above our competition. Our job is to get the job done and get everybody on the same page and get the deal over the finish line. Have questions or need a hand getting your **Complicated** deal done? Give us a call. We will meet you at your office, conference room, shop or kitchen table to make your life less **Complicated**.



MATERIAL PARTICIPATION

If you are a landowner that cash leases your farm out to a farmer, depending on how your lease is formatted, you may not be able to depreciate new or existing drain tile under the Internal Revenue Code Section IRC 179 if you are not actually involved in the farming operation. The IRS calls this **Material Participation**. One must meet certain criteria to be deemed a **Material Participant**. The good news is, our cash lease format, utilizing your specific farm(s) crop insurance Actual Production History, (APH) and the price of grain, along with specific fertilizer recommendations per field based on that APH qualifies you as a **Material Participant**. This also applies to write offs of excess residual soil fertility on farms recently purchased or inherited under the IRC Section 180 guidelines. Utilizing our Farm Depreciable Asset Valuation FDAV system we can formulate drain tile, fence line, grain bins, barns, machine sheds and excess soil fertility reports that, if following our cash lease format, allows you to take advantage of the IRC Sections 179 and 180 and comply with the guidelines under **Material Participation**.

ORGANIC LAND VALUE

Over the years, we have seen an increased interest in **Organic Farming** from Land Investors as the general public, especially the younger generation, desires pesticide free, non-genetically altered, pasture raised, cage free, grass fed nutrition. So some Investors have taken notice and are gearing their purchases and desired farming practices on their farms to **Organic Farming**. So besides the perceived advantage of a healthier environment and food choices, is there a financial advantage to the Investors to buying farms and working with a farmer to convert the property to **Organic**? So let's look at the numbers. If a farm has a cash rental income for conventional farming of \$350.00 per acre and an Investor is looking to value a farm based on a 3.0% net Return On Investment (ROI) they would deduct the taxes per acre from the rent per acre and divide that net income by the desired ROI to determine the required purchase price. *Example:* \$350.00 per acre rent - \$30.00 per acre taxes = \$320.00 net income per acre / 3% desired ROI = \$10,667.00 per acre purchase price based on a 3% net ROI utilizing a conventional lease format. If an Investor were to purchase the farm with the conventional farm lease at \$350.00 per acre for \$10,667.00 per acre where they received a 3.0% net ROI and converted to an **Organic Farm Lease** at \$350.00 per acre + \$100.00 per acre potential **Organic Premium** = \$450.00 per acre rent, their net ROI would increase from 3.0% to 3.9% utilizing an Organic Lease format. *Example:* \$450.00 per acre rent - \$30.00 per acre taxes = \$420.00 per acre net income / \$10,667.00 per acre original purchase price *their net ROI would increase from 3.0% to 3.9%*. To calculate the increase in land value based on ROI due to the **Organic Certification** and increased cash rent, the base lease rate of \$350.00 per acre would still be factored at a 3% net ROI which as indicated in the above calculates to a purchase price of \$10,667.00. Due to the risk of the **Organic Premiums** longevity, the \$100.00 per acre Organic Premium would be factored at an 8% net ROI. \$100.00 / 8% = \$1,250.00 per acre land value premium for a *total perceived value of \$10,667.00 + \$1,250.00 = \$11,917.00 or a 12% increase* in perceived added land value due to the **Organic Lease** premium based on ROI. Now understand these numbers are *examples* as each farm is different. These numbers will vary from farm to farm, location to location. Have questions? Feel free to give us a call. We will meet you at your office, conference room, shop or kitchen table to further discuss the potential **Organic Land Value**.

Weather Almanac



by Meteorologist Frank Watson



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 northern 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.



Full Moon
December 4th
Cold Moon



December Weather Outlook

Summary



Temperatures are favored to average colder than normal. Precipitation is expected to total above normal. Clouds with light snow is favored from December 1-5. Expect sun on December 6-7. Clouds with snow is expected from December 8-10. Locally heavy totals are possible on the 10th. Lingering clouds mixed with sun is favored from December 11-14. A rain to snow event is possible from December 15-17. Cold and sunny from December 18-21. Another rain to snow event is favored from December 22-26. Expect some sun on December 27. Snow expected on December 28-29. Clouds and cold on December 30. Snow on December 31.

Future Weather Outlook

January is expected to experience colder than normal temperatures.

Precipitation is expected to total above normal. Favored dates for heavier precipitation center on January 1, 4, 5, 6, 8, 9, 11, 12, 14, 17, 18, 22, 23, 24, 25, and 27.

January expect near normal temperatures with below normal precipitation.

February outlook favors colder than normal temperatures with below normal precipitation.

March expect warmer than normal temperatures with above normal precipitation.



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

Cold Full Moon

December's full Moon is most commonly known as the Cold Moon—a Mohawk name that conveys the frigid conditions of this time of year when cold weather truly begins to grip us. Other names include the long night moon and the oak moon.

December Astronomy ~ It's in the Stars



The northern hemisphere will be tilted farthest from the sun on Sunday, December 21 at 9:03am signaling the start of winter. Winter will last 89 days, the shortest of the three seasons. Mercury

is best viewed just before sunrise for much of the month. Look for the moon and Mercury rising together on Wednesday, December 17.

Venus rises low in the eastern sky before sunrise so viewing time will be brief. By Sunday, December 7 Venus will be lost in the sun's glare.

Mars will not be viewable due to its daytime hours.

Jupiter will be viewable rising in the northeast after sunset. It will be visible throughout the night. The moon and Jupiter rise together on Saturday and Sunday, December 6-7. Pollux will be to the upper left of Jupiter for the month. Saturn will be south at sunset and will be visible throughout the overnight hours. Look for the moon and Saturn rising together on Friday, December 26.

~ Monthly Notes ~

December Dates to Remember

7th—National Pearl Harbor Remembrance Day

14th—Start of Hanukkah

15th—Bill of Rights Day

21st—Winter Solstice

25th—Christmas

26th—Boxing Day

31st—New Year's Eve

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* **Rooster Ag' 2026** *
* **Flip Calendars now available.** *
* **Contact us!** *



~Farmland for Sale~

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.**

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**

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!*

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!



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**



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**MERRY
CHRISTMAS**



~Normal Averages for the Month~

Nov. 30 to Dec. 6	December 7 to 13	December 14 to 20	December 21 to 27	Dec 28 to Jan 3
Avg. High 39	Avg. High 36	Avg. High 34	Avg. High 32	Avg. High 30
Avg. Low 34	Avg. Low 19	Avg. Low 16	Avg. Low 14	Avg. Low 12
Sunshine 37% Daylight Hours Precipitation 0.67	Sunshine 41% Daylight Hours Precipitation 0.66	Sunshine 40% Daylight Hours Precipitation 0.54	Sunshine 39% Daylight Hours Precipitation 0.49	Sunshine 43% Daylight Hours Precipitation 0.42

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
08/25	Boone	Spring	51	\$13,370	142.0	07/25	McHenry	Chemung	121	\$11,310	107.0
09/25	DeKalb	Afton	40	\$15,975	142.0	08/25	McHenry	Dunham	268	\$11,000	135.0
07/25	LaSalle	Ottawa	30	\$13,000	140.0	10/25	Ogle	Eagle Point	100	\$14,823	131.0
08/25	LaSalle	Hope	58	\$14,000	131.0	08/25	Stephenson	Harlem	68	\$10,438	116.0
09/25	Lee	Willow Creek	31	\$11,000	129.0	07/25	Winnebago	Winnebago	395	\$10,349	126.0

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**



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