

Wisconsin Agricultural Land Prices 2005-2010

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Average sales prices for large agricultural land parcels were strong in 2010. The state-wide average price per acre for large parcels of agricultural land increased from \$3,187 in 2009 to \$3,254 in 2010. Low interest rates, strong grain prices and relatively strong farm equity positions have all helped to sustain farmland values. The same was not true for smaller bare land parcels (10-35 acres). The average small parcel price per acre was \$3,194 (a decrease of \$154). The number of transactions and the total acres exchanged in 2010 returned to levels not seen since 2005 for both large and small parcels.

The steady land prices are surprising considering the extremely difficult economic conditions in the dairy sector and in the general economy in recent years. The state-wide average value per acre declined \$100 between 2008 and 2009 and gained \$65 per acre in 2010. None of these differences were statistically significant.

This paper examines the trends in large agricultural land parcels for the period 2005 – 2010. This analysis is based upon real estate transfer return data from the Wisconsin Department of Revenue. More than 6,500 bare land sales were selected from the more than 1.2 million property transfer documents filed in this period.

All sales figures reported are based upon weighted averages. Weighted averages are computed by dividing the total value of all reported sales by the total reported acres. The weighted average tends to reduce the influence of sales with unusually high or low sales prices. For example, if one parcel sells for \$2,000 per acre and it contained 100 acres and another parcel sells for \$3,000/acre and it contained 40 acres, the weighted average sales price would be: $(200,000+120,000)/(100+40)$ or \$2,286 instead of a simple arithmetic average of \$2,500.

Only bare land sales between non-related parties for parcels between 35 and 1200 acres were included in the analysis. Sales less than \$300/acre and more than \$12,000/acre were also excluded – assuming they are not used for agricultural purposes. Parcels with water frontage, retained property rights or land contracts were also excluded. Finally, the recorded date of conveyance was used to determine the year of the sale.

Average agricultural land prices are reported by agricultural statistics districts. The map at the left (Figure 1.) displays the borders of the various National Agricultural Statistics Service (NASS) districts.

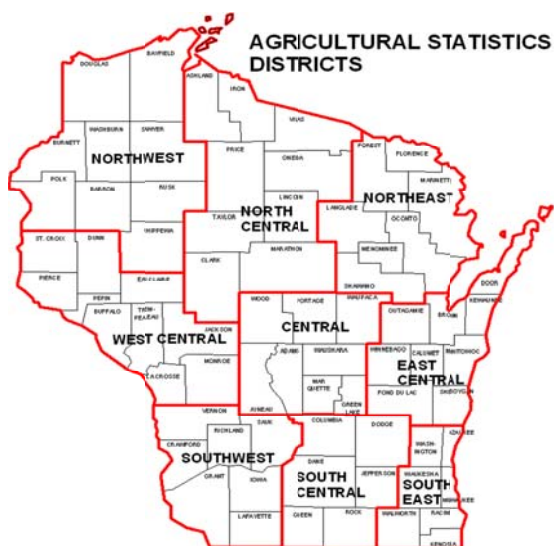


Table 1 on the following page is a summary of the average sale price of bare farmland parcels larger than 35 acres between 2005 and 2010. The averages are reported based upon the National Agricultural Statistical Service (NASS) reporting districts. (Complete county level sales data are included in Appendix I,II.)

The DOR transfer return asks for both past and intended future use of the parcel. However, the State's use value taxation scheme encourages buyers to declare their intent to farm the land as long as possible. Therefore all that can be assumed is that all properties were in agricultural use at the time of the sale.

The average price per acre for bare land was highest in Southeast Wisconsin, but increasing competition for land has increased values all across the state. It is important to note that these are broad averages and

that even within smaller geographic regions there can be wide variations in the value of individual parcels. The number of acres sold in 2009 declined from 2008, but has since recovered to pre-recession levels in 2010.

	2005			2006			2007		
	# of Sales	Total Acres	Wt \$/Acre	# of Sales	Total Acres	Wt \$/Acre	# of Sales	Total Acres	Wt \$/Acre
1 NW District	111	8,563	\$1,580	91	7,125	\$1,836	85	7,143	\$1,617
2 NC District	103	6,385	\$1,519	107	6,879	\$1,620	92	5,903	\$1,803
3 NE District	48	3,165	\$2,188	50	2,961	\$2,488	56	4,510	\$1,775
4 WC District	169	14,331	\$2,522	157	11,801	\$2,399	151	11,948	\$2,674
5 C District	120	10,505	\$2,189	91	6,866	\$2,386	96	7,346	\$2,601
6 EC District	165	11,446	\$2,918	122	9,043	\$3,157	140	8,633	\$3,430
7 SW District	250	21,121	\$2,503	227	19,521	\$2,778	204	16,653	\$3,102
8 SC District	161	12,821	\$3,626	117	9,268	\$3,679	151	12,253	\$4,146
9 SE District	55	4,919	\$6,613	31	2,225	\$6,254	35	2,208	\$5,997
Grand Total	1182	93,256	\$2,730	993	75,689	\$2,736	1010	76,597	\$2,958

	2008			2009			2010		
	# of Sales	Total Acres	Wt \$/Acre	# of Sales	Total Acres	Wt \$/Acre	# of Sales	Total Acres	Wt \$/Acre
1 NW District	81	6,949	\$2,070	57	4,868	\$1,951	104	7,072	\$1,747
2 NC District	121	8,066	\$1,990	89	6,791	\$1,992	117	7,941	\$1,835
3 NE District	62	5,075	\$2,666	60	4,115	\$2,726	71	5,354	\$2,517
4 WC District	181	14,851	\$3,109	148	12,051	\$2,913	228	17,355	\$2,962
5 C District	146	14,604	\$2,831	81	6,781	\$2,437	130	11,015	\$2,959
6 EC District	202	14,081	\$3,865	140	10,029	\$4,044	148	9,717	\$3,790
7 SW District	220	19,567	\$3,264	155	11,614	\$3,316	196	17,871	\$3,225
8 SC District	164	12,845	\$4,694	137	10,699	\$4,092	183	18,385	\$4,442
9 SE District	36	2,707	\$5,587	28	2,049	\$5,451	43	3,450	\$5,472
Grand Total	1213	98,745	\$3,293	895	68,997	\$3,187	1220	98,160	\$3,254

Table 1. Average Wisconsin bare land prices 2005-2010

The increase in 2010 sales activity was significant. This was especially true in Southwest and South Central Wisconsin where the amount of land sold increased by nearly 70 percent. State-wide there were 36% more transactions and 42% more acres sold in 2010 than 2009.

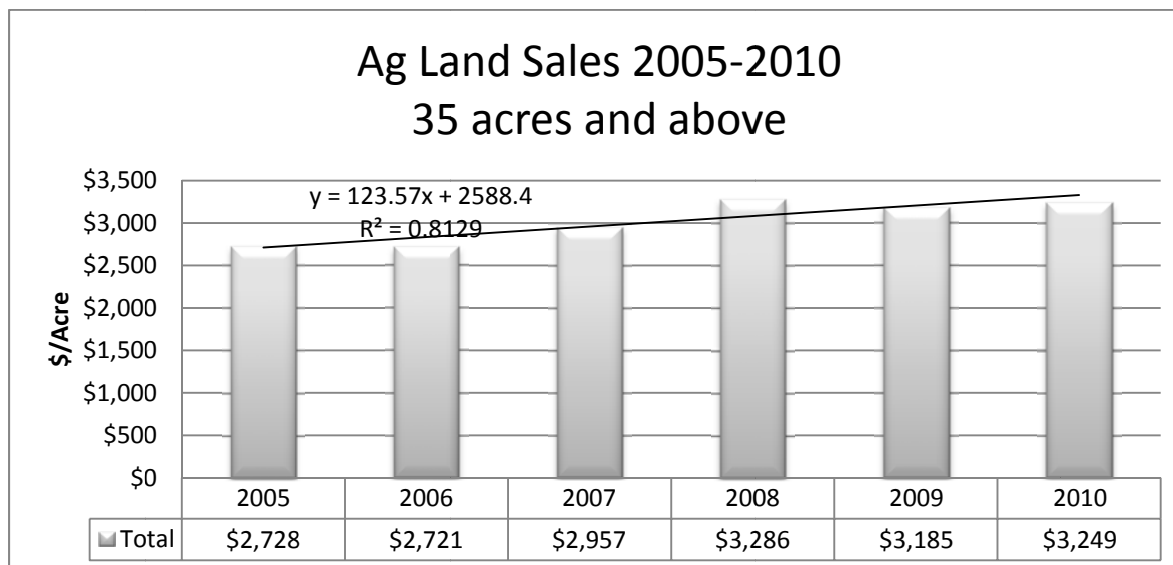


Figure 2. State Wide Average Farmland Price

Figure 2 illustrates the long-term trend in average bare land sales during this decade. A simple linear regression shows that average bare land prices have increased by about \$124/acre each year for the past six years. Obviously, many factors in the economy have changed dramatically in the past few years. Figure 3 breaks the average land values down by quarters. Although the general economy entered a rather severe recession in 2008, land prices held steady on average. Weaker commodity prices and tighter lending standards may have held down prices in 2009. With continued strong grain prices and low interest rates in 2010, bare land values have remained strong.

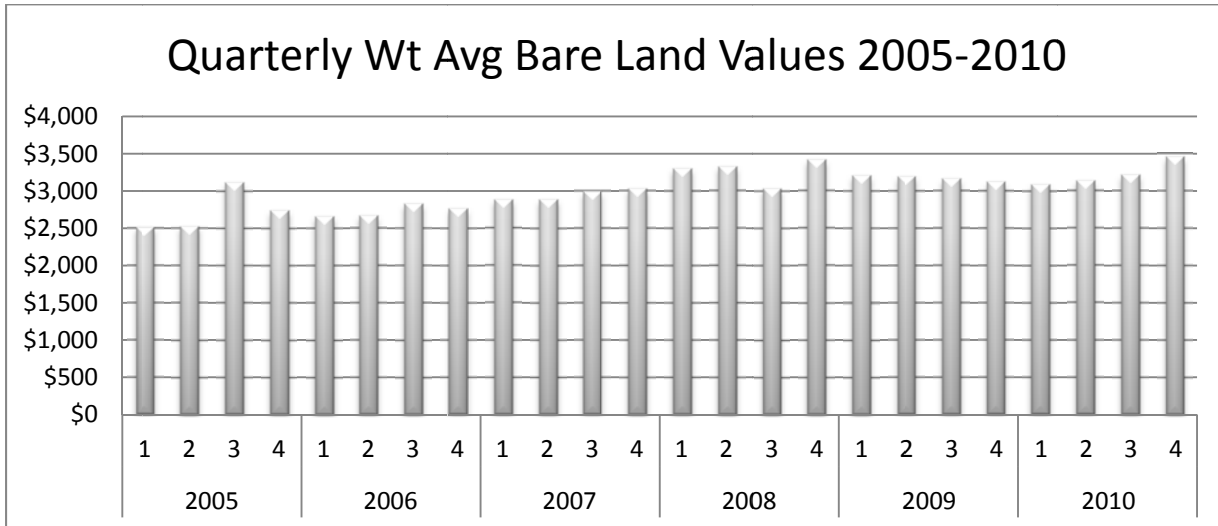


Figure 3. Quarterly State Average Bare Land Values

While quarterly average prices did vary in 2008 and 2009, the trend in 2010 appears to be upward again.

The economic turmoil in 2007-8 did not appear to be reflected yet in the demand for bare land until 2009 when the number of bare land sales declined by 27%. Figure 3 illustrates the point more dramatically. State-wide average land values have increased nearly continuously over this six-year period. The range represented by the bars above and below each data point represents 95% confidence interval for each quarterly observation. As was expected, the amount of variation in the individual sales values across the state makes it impossible to report any statistically significant change in average Wisconsin bare land values during this period.

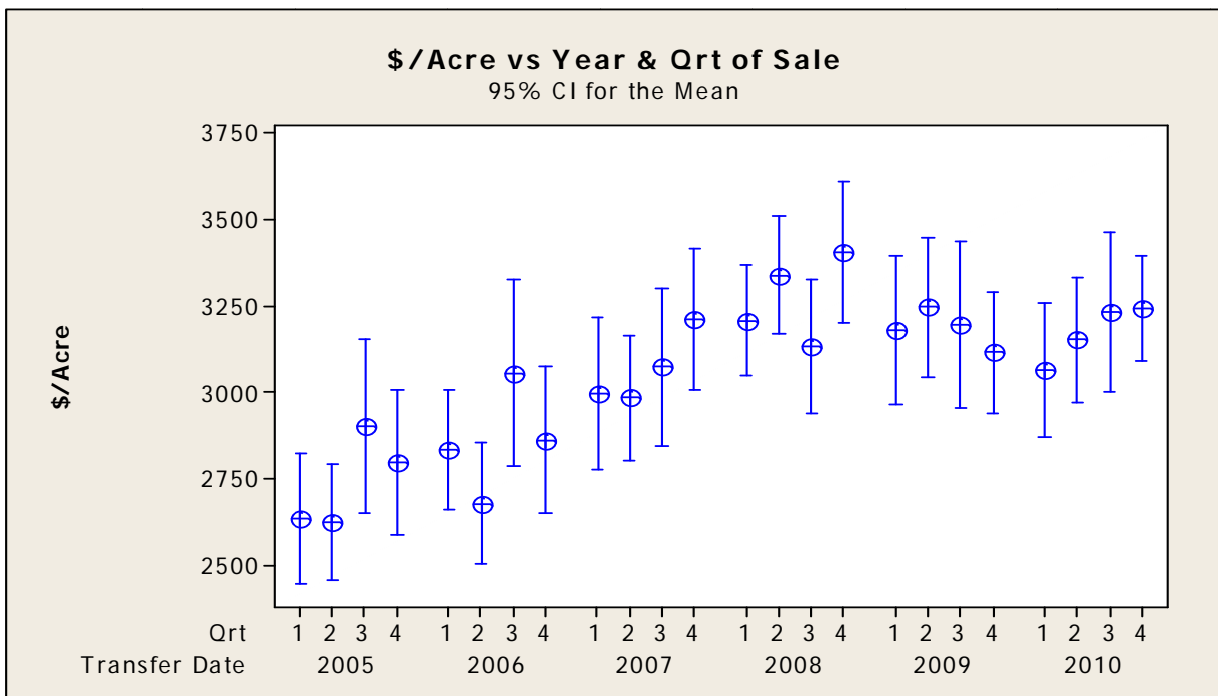


Figure 4. Quarterly State-Wide Agricultural Land Prices 2005-2010.

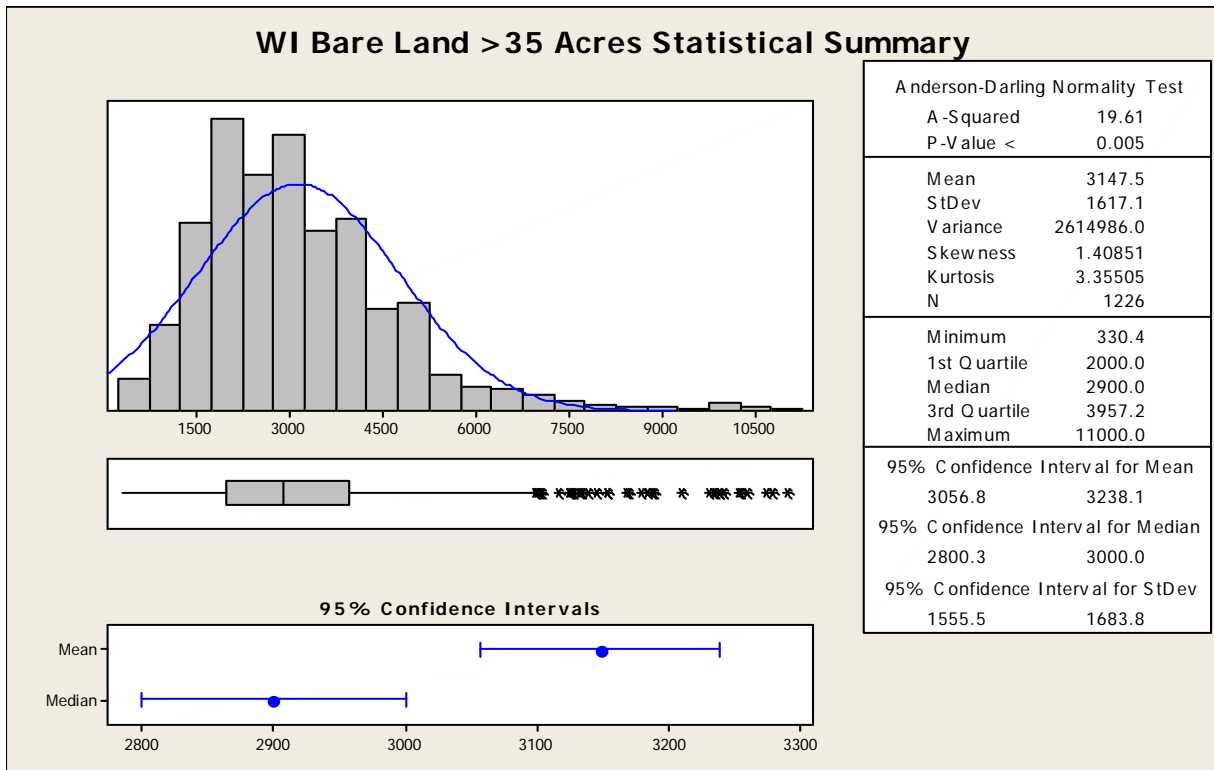


Figure 5. Statistical Summary of Bare Land Sales for 2010

Figure 5 illustrates that the distribution of sales is skewed to the right. A small number of parcels sold for high prices. The 95% confidence interval around the mean sale price is between \$3056 and \$3238. The analysis also computes the quartiles of the distribution. In 2010 one-fourth of the sales were below \$2000 and another one-fourth of the sales were above \$3957/acre. These statistics are based upon 1,226 transactions reported in 2010 between non-related parties. Many of the highest priced sales were in southern and southeastern Wisconsin where the pressures for competing land uses are most severe.

District	2005	2006	2007	2008	2009	2010
1 NW District	77	79	84	86	85	68
2 NC District	62	64	64	66	76	68
3 NE District	66	59	82	82	69	75
4 WC District	86	75	81	84	81	78
5 C District	88	75	76	98	83	85
6 EC District	69	73	62	70	72	66
7 SW District	84	86	82	89	75	91
8 SC District	79	79	81	78	82	101
9 SE District	88	73	62	76	73	86
Grand Total	79	76	76	81	77	81

Figure 6. Average Parcel Size

As shown in Figure 6, the state-wide average parcel size for bare land sales between 2005 and 2010 has remained relatively constant. The average bare parcel size in 2010 was 81 acres which is the same as reported in 2008 and only slightly larger than 2009. During this six-year period, more than 100 square miles of bare land changed hands.

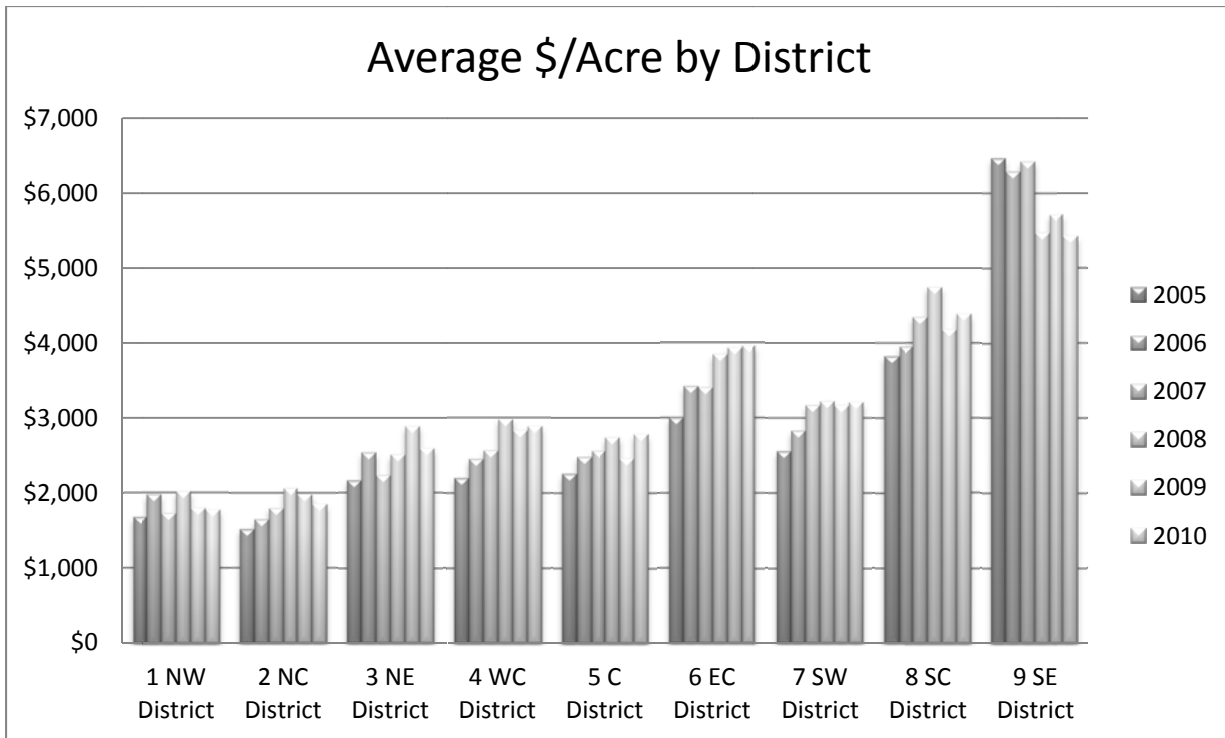


Figure 7. Weighted Avg. \$/Acre by District large parcels (35 – 1200 acres)

Figure 7 plots the weighted average sales price per acre within each of the nine statistical reporting districts of Wisconsin by year. Land values have been increasing state-wide, but the highest prices paid for land are in South Central and Southeastern parts of the state. There have been very few bare land sales in Southeastern Wisconsin in recent years – which makes it difficult to determine market values trends. Southeastern sales show the largest weighted average price decline in recent years as some of the development pressures appear to have abated.

Bare Land 10-35 Acres

Commercial agriculture is usually conducted on larger parcels, however many smaller parcels currently reported as in agricultural use are sold each year. The following information is a summary of the 10-35 acre data using the same selection filtering criteria as above. While the demand for larger agricultural parcels has held strong throughout the past several years, the average sale price for smaller parcels declined in 6 out of the 9 statistical reporting districts in 2010.

Average price per acre for small parcels of land currently used for agricultural purposes are shown in the graph on the next page (Figure 8).

10-35 Acre Bare Ag Land Wt Avg \$/Acre 2005-2010

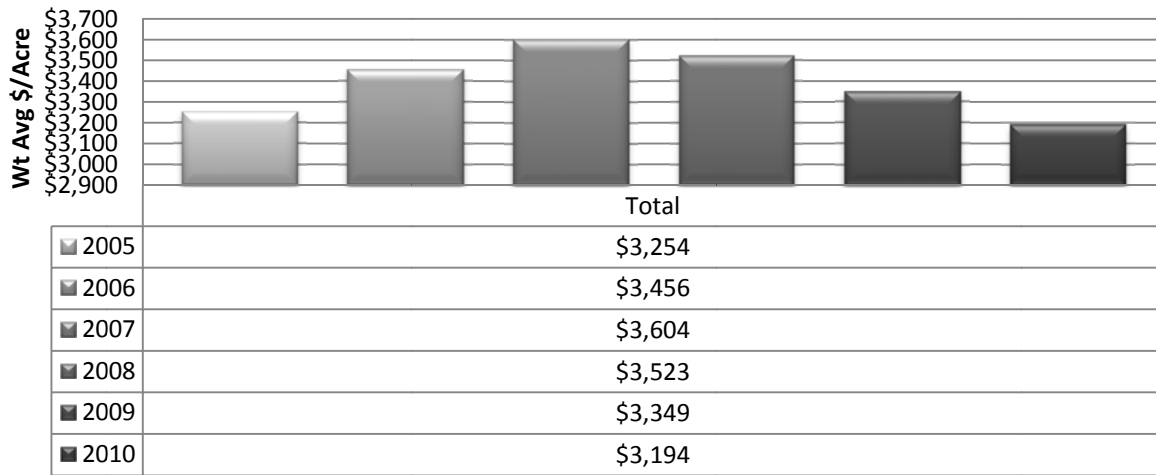


Figure 8. State Wide Weighted Avg. \$ per Acre Small Parcels (10-35 acres)

The weighted average price for smaller bare parcels has declined from a high of \$3,604 in 2007 to an average of \$3,194 in 2010 – a decline of nearly 12%. These state-wide averages mask even larger average price declines in certain areas. The number of reported sales and the average sales prices are reported in Figures 8 and 9. The Southeast average price declined by more than \$2,000 per acre. This was the largest absolute decline per acre in any district.

10-35 Acre Bare Ag Land Wt Avg \$/Acre 2005-2010

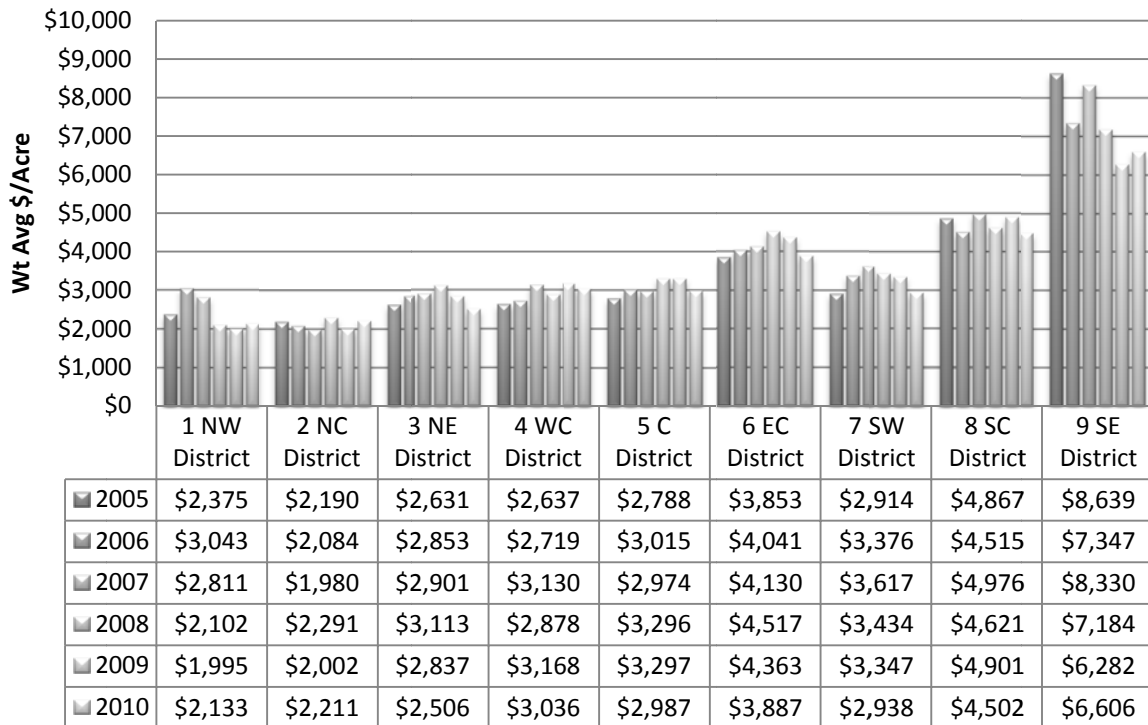


Figure 9. Weighted Avg. \$/Acre < 35 acres

Figure 10 reports the number of sales by district that were between 10 and 35 acres. Note the large increase in sales in South Central Wisconsin last year.

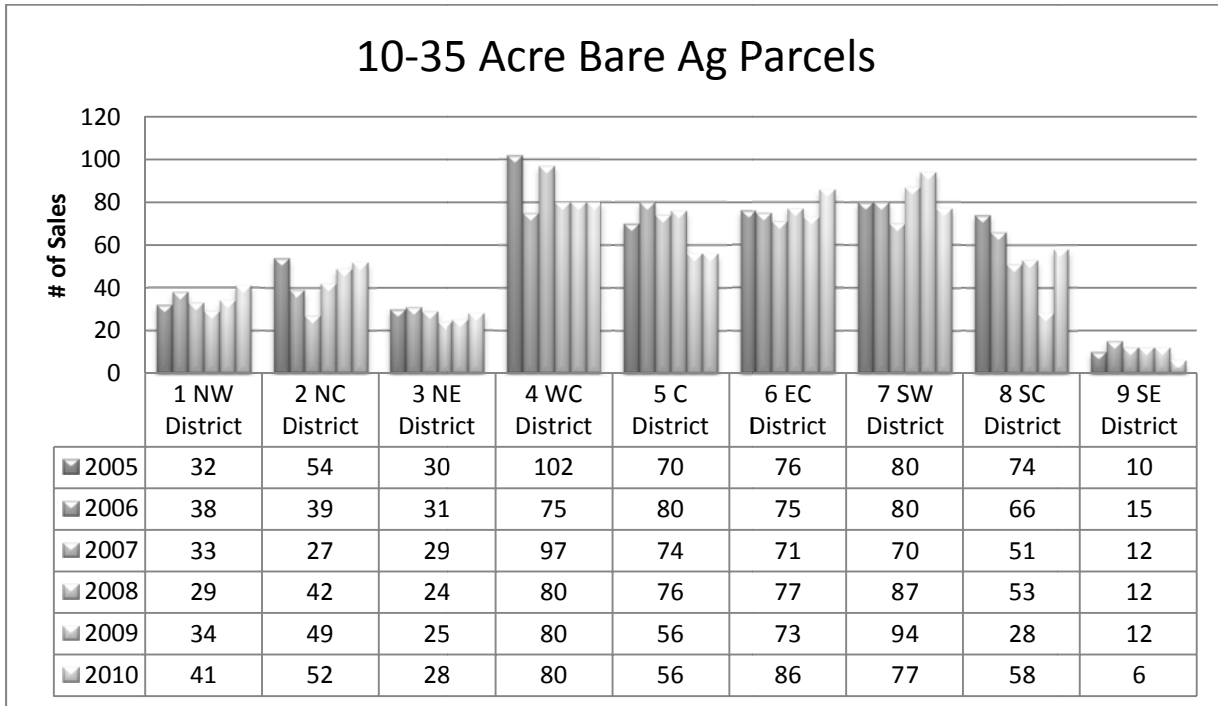


Figure 10. Number of Ag Land Sales < 35 Acre

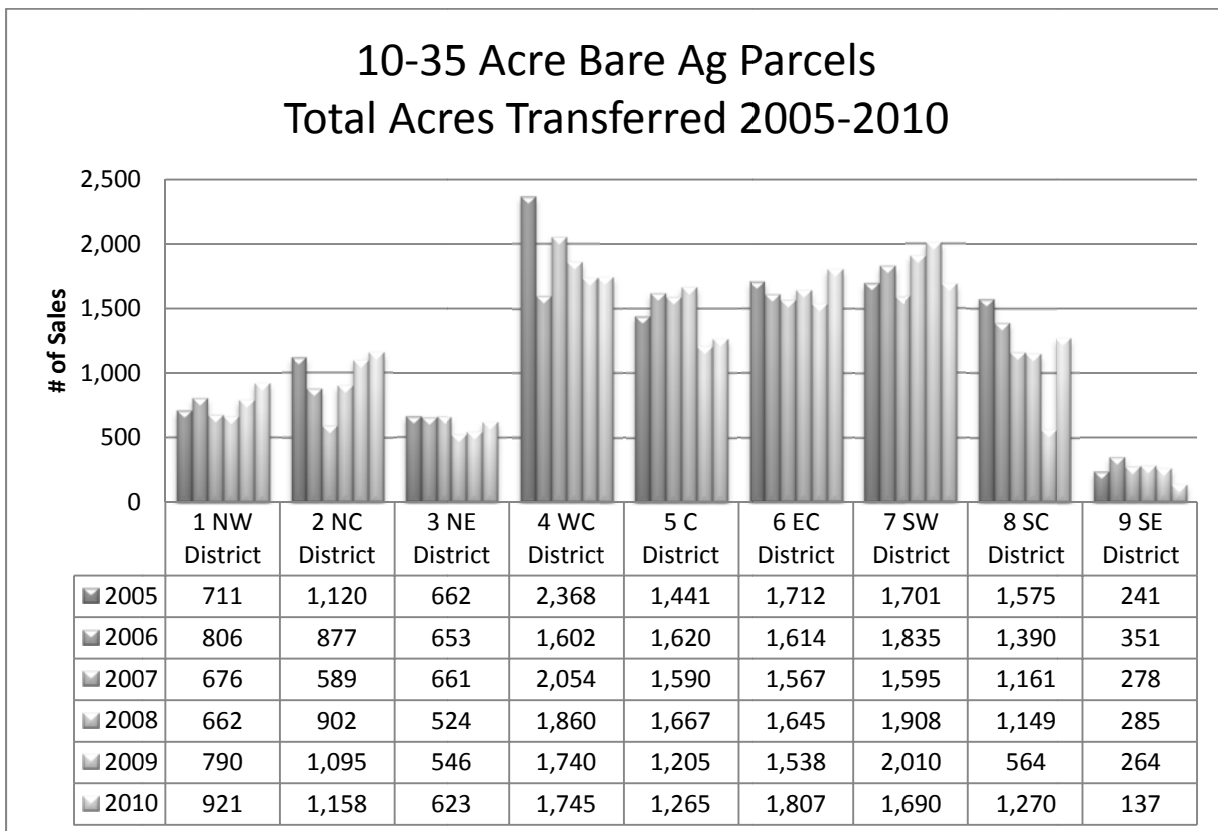


Figure 11. Total Acres Sold < 35 Acres

Figures 10 and 11 list the large differences in volume of ag sales among districts. For example West Central Wisconsin sold as much as 2,368 acres in parcels less than 35 acres in 2005 and Southeast Wisconsin sold less than 140 acres in all of 2010. There was a large spike in small parcel sales in South Central Wisconsin in 2010, but the average price per acre actually declined by about \$400/acre.

The weighted average price per acre for small parcels actually declined slightly in 2010 and was less than the average for larger agricultural parcels.

Implications for Wisconsin Farmers

For established dairies the rise in land values is a mixed blessing. The appreciation in land value is only realized when the assets are sold. In most cases the ongoing business is neither directly responsible for nor directly benefited by changes in land values. High land values provide the retirement cushion for "last generation" dairy businesses. However, high land prices make it more difficult for new entrants to get started in dairy production without significant help from family members or other benefactors.

Agricultural lands in North Central and Southwestern Wisconsin are more competitively priced than other more populated portions of the state. Dairy farming in Southeastern Wisconsin and South Central Wisconsin appears to be under great pressure from competing land uses. If these trends continue, dairy production will continue to shift away from these parts of Wisconsin.

Wisconsin dairy farming is a capital intensive business. A typical dairy cow consumes approximately 8 tons of forage and 100 bushels of grain each year. Manure management and nutrient balancing are a growing challenge. The typical Wisconsin dairy farm requires 2-3 acres of cropland to dispose of the nutrients generated by each dairy cow. In recent years the demands for rural real estate have made dairy farm acquisition and expansion very difficult.

Farmland use value assessment has greatly reduced the costs of holding agricultural real estate in the past decade. Record low interest rates and changing population demographics have also increased demands for open space. Expanding dairy businesses may need to rely on long term leases or manure trading arrangements to assure compliance with environmental regulations and land use constraints.

Although dairy farming is well suited to the climate, topography and infrastructure of Wisconsin, the continued survival of a viable dairy industry is impacted by land use policies and land prices. Wisconsin's new Working Lands Initiative may help to preserve farm land for the future. Land prices have been known to soften during economic downturns.

Few things are as illiquid or as emotional as land. Unlike stocks, bonds and commodities, the actual value of real estate can only be estimated until a willing buyer and seller consummate a transaction. At least in recent years, agricultural land has been a much better investment than many other alternatives.

Appendix I contains a more detailed breakdown of real estate sale prices on a county by district basis for 2005 - 2010. It is important to remember that, due to the relatively small numbers of sales in some counties, the weighted average prices may not truly represent the local market. Appendix I lists the details of bare land transfer in each county within the 9 NASS districts. Appendix II contains the same information for 10-35 acre agricultural parcels in 2010.

Appendix III is a state map with summary sales prices for the years 2005-2010. It is another way to illustrate the variations in land values over time.

	2005			2006			2007			2008			2009			2010		
	Count	Acres	Wt \$ / Acre	Count	Acres	Wt \$ / Acre	Count	Acres	Wt \$ / Acre	Count	Acres	Wt \$ / Acre	Count	Acres	Wt \$ / Acre	Count	Acres	Wt \$ / Acre
1 NW District	111	8,563	\$1,590	91	7,125	\$1,836	85	7,143	\$1,617	81	6,949	\$2,070	57	4,868	\$1,951	104	7,072	\$1,747
BARRON	36	2,373	\$1,577	30	2,399	\$1,756	20	1,464	\$1,770	25	2,691	\$2,109	9	686	\$1,786	16	1,082	\$2,179
BAYFIELD	11	731	\$1,216	15	1,044	\$1,466	4	298	\$1,552	9	725	\$1,509	5	265	\$1,108	9	462	\$1,087
BURNETT	4	209	\$2,153	3	267	\$1,685	9	650	\$1,801	1	40	\$1,500	4	226	\$1,509	7	367	\$1,852
CHIPPEWA	16	1,074	\$2,413	15	1,647	\$1,389	22	2,020	\$1,608	20	1,843	\$2,260	12	1,071	\$2,487	29	2,245	\$2,001
DOUGLAS	2	190	\$1,044	1	106	\$849	4	180	\$1,154	1	40	\$500	1	70	\$429	2	351	\$912
POLK	13	729	\$2,102	16	957	\$3,013	12	806	\$2,974	14	764	\$2,356	10	1,244	\$2,648	18	957	\$1,834
RUSK	11	1,233	\$934	5	307	\$2,362	11	675	\$1,015	10	788	\$1,872	9	690	\$1,065	11	767	\$1,145
SAWYER	15	1,863	\$1,415	4	238	\$1,992	1	945	\$704	NA	NA	NA	3	227	\$1,983	2	134	\$1,119
WASHBURN	3	161	\$2,091	2	160	\$2,675	2	105	\$1,174	1	58	\$1,600	4	389	\$1,191	10	707	\$1,725
2 NC District	103	6,385	\$1,519	107	6,879	\$1,620	92	5,903	\$1,803	121	8,066	\$1,990	89	6,791	\$1,992	117	7,941	\$1,835
ASHLAND	2	120	\$891	6	292	\$918	3	153	\$1,025	5	300	\$848	4	242	\$1,256	2	123	\$1,301
CLARK	27	1,657	\$1,454	35	2,358	\$1,614	42	2,834	\$1,773	42	3,112	\$1,853	33	1,892	\$1,879	40	2,806	\$1,675
IRON	NA	NA	NA	NA	NA	NA	3	180	\$908	1	40	\$950	NA	NA	NA	2	175	\$1,743
LINCOLN	10	750	\$1,632	3	199	\$1,688	6	268	\$1,507	7	366	\$2,034	4	639	\$1,019	6	386	\$1,277
MARATHON	43	2,557	\$1,732	38	2,383	\$1,948	37	2,428	\$1,968	49	3,167	\$2,445	34	3,055	\$2,336	39	2,613	\$2,275
ONEIDA	NA	NA	NA	1	126	\$1,772	NA	NA	NA	NA	NA	NA	1	57	\$1,140	1	40	\$1,704
PRICE	2	90	\$611	3	115	\$1,343	NA	NA	NA	6	356	\$1,535	1	40	\$800	3	251	\$1,782
TAYLOR	19	1,211	\$1,220	21	1,406	\$1,221	NA	NA	NA	10	664	\$1,203	11	706	\$2,095	23	1,509	\$1,574
VILAS	NA	NA	NA	NA	NA	NA	1	40	\$2,875	1	61	\$2,623	1	160	\$1,925	1	38	\$2,105
3 NE District	48	3,165	\$2,188	50	2,961	\$2,488	56	4,510	\$1,775	62	5,075	\$2,666	60	4,115	\$2,726	71	5,354	\$2,517
FLORENCE	2	86	\$1,047	NA	NA	NA	2	80	\$1,588	NA	NA	NA	NA	NA	NA	1	40	\$1,525
FOREST	NA	NA	NA	2	200	\$1,600	2	564	\$746	NA	NA	NA	2	202	\$1,208	2	117	\$1,085
LANGLADE	7	434	\$1,283	5	265	\$2,050	7	1,172	\$1,004	8	923	\$1,822	7	958	\$1,724	7	1,126	\$1,739
MARINETTE	1	58	\$1,940	3	202	\$1,881	3	163	\$2,005	7	1,090	\$3,271	3	158	\$1,949	5	330	\$2,030
OCONTO	18	1,126	\$2,308	13	625	\$2,427	24	1,417	\$2,343	20	1,267	\$2,550	16	933	\$3,124	17	1,308	\$2,671
SHAWANO	20	1,461	\$2,442	27	1,669	\$2,760	18	1,114	\$2,364	27	1,795	\$2,815	32	1,864	\$3,271	39	2,433	\$2,947
4 WC District	169	14,331	\$2,522	157	11,801	\$2,399	151	11,948	\$2,674	181	14,851	\$3,109	148	12,051	\$2,913	228	17,355	\$2,962
BUFFALO	16	1,478	\$1,803	7	633	\$2,944	10	933	\$3,318	17	1,558	\$3,165	11	890	\$3,308	32	2,617	\$3,139
DUNN	24	2,354	\$2,101	28	1,886	\$2,220	16	1,103	\$2,093	19	1,874	\$3,565	14	1,203	\$2,670	26	2,036	\$2,239
EAU CLAIRE	12	608	\$2,097	8	527	\$2,221	16	1,183	\$1,934	7	416	\$3,129	10	692	\$3,059	7	381	\$3,873
JACKSON	20	1,884	\$1,731	23	1,733	\$2,180	18	1,339	\$2,077	16	1,438	\$2,679	17	1,363	\$2,646	22	1,842	\$2,788
LA CROSSE	7	682	\$3,233	6	411	\$2,561	10	551	\$2,864	7	428	\$3,172	10	951	\$3,370	13	880	\$3,222
MONROE	25	2,665	\$1,875	33	2,249	\$2,367	21	1,219	\$2,536	30	1,834	\$2,763	23	1,709	\$2,381	24	1,569	\$2,507
PEPIN	6	353	\$2,346	2	219	\$3,803	6	434	\$3,979	10	808	\$3,288	12	1,197	\$3,044	9	513	\$2,770
PIERCE	12	979	\$5,251	15	1,282	\$3,564	14	1,182	\$3,756	27	2,341	\$3,172	11	684	\$3,195	32	2,958	\$3,665
ST. CROIX	21	1,512	\$5,037	9	614	\$2,141	15	1,007	\$3,813	26	1,786	\$3,027	20	1,680	\$3,549	27	1,820	\$3,094
TREMPALEAU	26	1,816	\$1,765	26	2,247	\$1,875	25	2,997	\$2,267	22	2,368	\$3,166	20	1,682	\$2,471	36	2,739	\$2,688
5 C District	120	10,505	\$2,189	91	6,866	\$2,386	96	7,346	\$2,601	146	14,604	\$2,831	81	6,781	\$2,437	130	11,015	\$2,959
ADAMS	8	946	\$2,030	9	1,224	\$1,680	14	1,206	\$2,143	7	511	\$3,278	3	343	\$2,406	20	1,995	\$2,269
GREEN LAKE	16	1,901	\$2,517	14	1,003	\$3,470	15	1,574	\$3,729	19	1,469	\$3,141	5	232	\$2,909	21	1,491	\$3,973
JUNEAU	20	1,757	\$1,805	17	1,264	\$2,313	17	1,565	\$2,045	17	3,579	\$2,428	8	1,135	\$2,082	13	1,006	\$2,488
PORTAGE	25	2,080	\$2,511	13	1,298	\$2,171	NA	NA	NA	28	2,194	\$2,839	15	1,663	\$2,363	23	2,430	\$2,481
WAUPACA	24	1,242	\$2,521	18	882	\$2,991	25	1,478	\$2,846	30	2,391	\$3,532	18	1,158	\$3,268	21	1,289	\$3,059
WAUSHARA	11	998	\$2,159	7	336	\$2,300	14	865	\$2,584	18	1,598	\$2,846	17	1,374	\$2,102	13	1,664	\$2,800
WOOD	16	1,581	\$1,651	13	859	\$1,973	11	658	\$1,542	27	2,862	\$2,499	15	876	\$2,354	19	1,140	\$2,644
6 EC District	165	11,446	\$2,918	122	9,043	\$3,173	140	8,633	\$3,430	202	14,081	\$3,865	140	10,029	\$4,044	148	9,717	\$3,790
BROWN	18	1,063	\$4,419	10	1,215	\$2,030	14	860	\$4,289	11	575	\$4,787	13	790	\$4,840	11	492	\$5,548
CALUMET	11	871	\$2,143	19	1,613	\$3,521	11	673	\$3,269	16	1,035	\$3,520	14	1,026	\$4,770	13	702	\$4,463
DOOR	13	793	\$2,583	7	467	\$2,751	5	222	\$2,751	12	762	\$2,957	11	857	\$3,620	9	561	\$3,422
FOND DU LAC	24	1,847	\$2,645	20	1,210	\$2,767	28	1,842	\$3,292	34	2,760	\$4,034	20	1,505	\$3,886	27	1,958	\$4,194
KEWAUNEE	14	1,042	\$2,461	17	1,106	\$2,941	12	775	\$3,150	24	1,494	\$3,507	27	1,155	\$4,450	13	778	\$3,791
MANITOWOC	25	1,722	\$2,635	17	1,170	\$2,531	30	1,668	\$2,794	38	2,939	\$3,568	22	1,411	\$3,828	20	1,105	\$3,690
MARQUETTE	8	478	\$2,733	5	302	\$2,442	4	327	\$2,365	12	663	\$2,494	9	586	\$2,572	10	649	\$2,651
OUTAGAMIE	31	2,269	\$3,361	11	943	\$5,134	11	837	\$5,120	28	2,024	\$5,270	14	1,246	\$5,742	17	1,680	\$3,460
SHEBOGAN	13	709	\$3,627	9	592	\$3,742	15	848	\$3,522	19	1,087	\$3,403	8	556	\$3,186	13	942	\$3,407
WINNEBAGO	8	652	\$1,987	7	425	\$4,137	10	581	\$3,060	8	742	\$3,902	12	897	\$2,131	15	851	\$3,609
7 SW District	250	21,121	\$2,503	227	19,521	\$2,778	204	16,653	\$3,102	220	19,567	\$3,264	155	11,614	\$3,316	196	17,871	\$3,225
CRAWFORD	23	2,064	\$1,888	23	1,650	\$2,124	22	1,524	\$2,427	18	1,548	\$2,394	10	556	\$2,847	17	1,656	\$2,173
GRANT	40	4,000	\$2,316	32	3,013	\$2,737	41	4,072	\$3,180	56	4,675	\$3,412	34	2,770	\$3,507	36	3,161	\$3,853
IOWA	37	3,205	\$2,822	39	3,351	\$3,147	24	2,441	\$3,088	34	3,279	\$2,764	30	2,370	\$3,427	31	2,664	\$2,970
LAFAYETTE	44	4,196	\$2,950	24	2,620	\$3,326	36	3,230	\$3,658	28	3,924	\$4,243	21	1,968	\$4,172	31		

	2005			2006			2007			2008			2009			2010		
	#	Sum	Avg \$/Ac	#	Sum	Avg \$/Ac	#	Sum	Avg \$/Ac	#	Sum	Avg \$/Ac	#	Sum	Avg \$/Ac	#	Sum	Avg \$/Ac
1 NW District	31	688	\$2,425	38	806	\$3,043	33	676	\$2,811	29	662	\$2,102	34	790	\$1,995	40	901	\$2,165
Barron	3	75	\$1,508	3	58	\$2,457	5	114	\$2,557	6	165	\$2,019	4	107	\$1,477	3	65	\$2,195
Bayfield	5	116	\$2,578	12	248	\$2,484	4	83	\$2,325	6	128	\$1,668	4	82	\$2,061	9	192	\$1,899
Burnett	NA	NA	NA	1	20	\$4,000	3	62	\$2,024	2	36	\$1,556	NA	NA	NA	2	60	\$2,117
Chippewa	6	122	\$1,902	5	116	\$2,122	10	190	\$3,657	4	96	\$2,192	7	155	\$2,994	8	161	\$2,157
Douglas	4	86	\$1,427	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	2	51	\$1,108
Polk	7	150	\$4,782	12	235	\$5,231	8	151	\$2,995	5	99	\$2,758	10	225	\$1,835	9	198	\$2,229
Rusk	4	97	\$941	5	129	\$1,073	2	50	\$2,166	2	52	\$3,852	3	67	\$1,296	5	120	\$3,203
Sawyer	1	19	\$3,789	NA	NA	NA	NA	NA	NA	1	27	\$1,444	5	134	\$1,720	NA	NA	NA
Washburn	1	23	\$900	NA	NA	NA	1	26	\$1,346	3	59	\$1,116	1	20	\$2,750	2	54	\$1,611
2 NC District	54	1,120	\$2,190	39	877	\$2,084	26	559	\$2,061	42	902	\$2,291	49	1,095	\$2,002	51	1,138	\$2,230
Ashland	2	48	\$1,979	2	48	\$1,225	3	69	\$1,304	2	44	\$2,114	1	30	\$750	NA	NA	NA
Clark	18	348	\$1,959	11	255	\$1,627	12	249	\$2,035	18	381	\$2,179	15	327	\$2,013	14	329	\$2,090
Iron	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1	30	\$583	NA	NA	NA
Lincoln	2	51	\$4,020	1	20	\$3,100	2	40	\$1,725	4	71	\$1,899	3	67	\$1,530	NA	NA	NA
Marathon	22	440	\$2,563	18	403	\$2,711	9	201	\$2,420	7	173	\$3,343	19	428	\$2,364	25	554	\$2,611
Oneida	NA	NA	NA	1	11	\$1,045	NA	NA	NA	2	39	\$2,205	1	32	\$1,125	1	24	\$1,233
Price	3	67	\$1,403	3	73	\$1,531	NA	NA	NA	3	66	\$2,274	5	106	\$1,741	1	13	\$3,077
Taylor	7	166	\$1,505	3	67	\$1,137	NA	NA	NA	5	113	\$1,373	4	75	\$2,116	10	218	\$1,533
Vilas	NA	NA	NA	NA	NA	NA	NA	NA	NA	1	15	\$2,575	NA	NA	NA	NA	NA	NA
3 NE District	30	662	\$2,631	31	653	\$2,853	28	645	\$2,948	24	524	\$3,113	25	546	\$2,837	28	623	\$2,506
Florence	NA	NA	NA	1	18	\$1,556	1	16	\$1,250	NA	NA	NA	2	42	\$1,636	NA	NA	NA
Forest	1	14	\$3,071	1	24	\$1,925	1	28	\$2,321	NA	NA	NA	NA	NA	NA	2	34	\$1,837
Langlade	2	58	\$1,207	4	99	\$1,659	3	69	\$2,000	1	33	\$1,288	1	20	\$1,020	4	66	\$1,870
Marquette	1	15	\$1,927	NA	NA	NA	4	92	\$1,978	2	39	\$2,864	NA	NA	NA	NA	NA	NA
Oconto	8	155	\$2,260	10	186	\$3,001	3	75	\$3,419	10	179	\$2,663	11	246	\$2,709	10	247	\$2,702
Shawano	18	420	\$2,976	15	326	\$3,272	16	365	\$3,397	11	273	\$3,665	11	238	\$3,335	12	276	\$2,565
4 WC District	102	2,368	\$2,637	75	1,602	\$2,719	96	2,037	\$3,118	79	1,843	\$2,894	80	1,740	\$3,168	80	1,745	\$3,036
Buffalo	10	229	\$3,296	5	118	\$3,136	10	189	\$2,946	11	242	\$2,787	15	312	\$3,356	9	201	\$3,508
Dunn	15	334	\$2,450	12	287	\$2,781	16	336	\$2,728	10	219	\$2,856	8	191	\$2,611	9	179	\$2,623
Eau Claire	2	56	\$2,536	4	83	\$2,173	1	33	\$1,667	2	47	\$2,181	3	90	\$1,707	2	29	\$2,211
Jackson	8	188	\$2,573	7	126	\$2,067	9	221	\$2,526	12	287	\$2,703	13	292	\$2,793	9	226	\$2,378
La Crosse	7	155	\$2,448	11	255	\$2,374	6	140	\$4,264	5	138	\$2,337	8	164	\$4,390	5	117	\$3,682
Monroe	27	607	\$2,060	13	240	\$2,953	18	375	\$2,826	16	389	\$2,882	9	207	\$3,457	17	323	\$2,811
Pepin	1	20	\$1,800	3	74	\$3,176	5	95	\$2,726	3	54	\$5,065	5	98	\$2,466	8	162	\$2,406
Pierce	10	233	\$3,845	3	53	\$3,453	11	210	\$4,158	8	183	\$3,931	7	167	\$4,003	10	215	\$3,769
St. Croix	3	94	\$5,606	5	109	\$3,317	11	219	\$4,195	4	92	\$2,789	6	123	\$3,282	3	82	\$3,539
Trempealeau	19	452	\$2,114	12	257	\$2,540	9	219	\$2,548	8	192	\$2,411	6	96	\$2,578	8	211	\$3,285
5 C District	70	1,441	\$2,788	77	1,547	\$3,115	73	1,570	\$3,003	76	1,667	\$3,296	56	1,205	\$3,297	56	1,265	\$2,987
Adams	4	107	\$2,028	2	36	\$1,833	3	73	\$2,834	2	50	\$2,300	5	87	\$2,678	2	43	\$2,707
Green Lake	4	95	\$3,512	8	161	\$2,676	4	89	\$3,358	6	133	\$4,517	4	71	\$4,970	7	155	\$4,843
Juneau	7	170	\$1,891	11	230	\$3,199	8	178	\$3,099	10	212	\$2,894	1	11	\$3,409	6	129	\$3,318
Portage	7	111	\$4,246	7	144	\$4,292	NA	NA	NA	7	130	\$2,980	10	224	\$2,478	11	227	\$2,640
Waupaca	20	361	\$3,282	23	495	\$3,359	33	716	\$3,125	23	528	\$3,628	18	385	\$3,853	10	244	\$3,242
Wausara	21	446	\$2,783	21	372	\$3,120	18	365	\$2,963	16	338	\$3,423	12	243	\$3,566	14	322	\$2,500
Wood	7	151	\$1,641	5	109	\$1,329	7	149	\$2,272	12	276	\$2,556	6	184	\$2,416	6	145	\$1,986
6 EC District	76	1,712	\$3,853	75	1,614	\$4,041	71	1,567	\$4,130	77	1,645	\$4,517	73	1,538	\$4,363	85	1,789	\$3,915
Brown	8	176	\$5,225	7	155	\$5,404	12	248	\$4,465	11	275	\$5,775	10	238	\$5,350	7	170	\$5,711
Calumet	7	174	\$4,507	3	56	\$3,614	5	113	\$3,877	6	110	\$3,398	1	12	\$2,750	3	71	\$6,556
Door	10	215	\$3,940	5	115	\$4,643	4	82	\$4,524	8	176	\$4,588	11	223	\$4,576	9	177	\$3,806
Fond du Lac	10	253	\$3,508	6	123	\$4,762	7	147	\$3,280	5	106	\$4,277	8	159	\$3,691	7	174	\$3,123
Kewaunee	9	180	\$3,642	8	170	\$3,231	8	166	\$3,096	9	180	\$3,249	9	164	\$3,278	12	268	\$4,187
Manitowoc	7	173	\$3,035	8	221	\$2,938	6	164	\$3,191	16	354	\$4,305	9	194	\$3,736	15	272	\$3,349
Marquette	7	164	\$1,950	8	146	\$2,436	6	135	\$3,818	5	89	\$3,128	2	45	\$3,189	5	83	\$3,145
Outagamie	7	162	\$3,547	14	274	\$5,771	13	274	\$4,572	10	199	\$4,722	8	178	\$4,688	4	204	\$3,507
Sheboygan	7	135	\$5,070	6	141	\$4,057	8	203	\$4,525	4	102	\$6,069	6	126	\$6,201	5	123	\$4,024
Winnebago	4	80	\$4,969	10	213	\$3,077	2	35	\$10,091	3	54	\$4,856	9	199	\$3,891	13	247	\$3,429
7 SW District	80	1,701	\$2,914	80	1,835	\$3,376	70	1,595	\$3,617	85	1,882	\$3,452	94	2,010	\$3,347	77	1,690	\$2,938
Crawford	5	92	\$1,584	6	119	\$2,082	5	106	\$3,038	9	177	\$2,459	9	188	\$2,669	9	188	\$2,333
Grant	12	296	\$2,901	18	426	\$4,043	11	273	\$3,215	11	230	\$3,462	10	186	\$2,753	12	223	\$3,751
Iowa	8	169	\$4,070	10	223	\$3,718	9	188	\$4,782	10	243	\$4,085	10	245	\$4,375	5	109	\$2,925
Lafayette	10	199	\$3,649	11	234	\$3,897	6	136	\$4,281	11	228	\$4,769	19	379	\$3,915	6	122	\$3,564
Richland	9	223	\$2,052	11	249	\$2,532	9	205	\$3,416	12	229	\$2,886	8	184	\$2,828	7	140	\$2,485
Sauk	19	374	\$3,125	11	286	\$3,163	14	324	\$3,894	8	217	\$3,396	13	267	\$3,688	12	247	\$3,576
Vernon	17	348	\$2,619	13	298	\$3,186	16	363	\$3,104	24	558	\$3,203	25	561	\$2,944	26	661	\$2,579
8 SC District	74	1,575	\$4,867	66	1,390	\$4,515	51	1,161	\$4,976	53	1,149							

