| BOON AG ECF | 2024 | | | | | | | | |
|-----------------|-----------|-----------|--------------|----------------|----------------|-------------|----------------|--------------|--------|
| Parcel Number | County | Sale Date | Adj. Sale \$ | Asd. when Sold | Cur. Appraisal | Land + Yard | Bldg. Residual | Cost Man. \$ | E.C.F. |
| 002-014-003-00 | Missaukee | 11/24/21 | \$299,900 | \$98,900 | \$322,716 | \$146,889 | \$153,011 | \$167,934 | 0.911 |
| 012-027-009-00 | Missaukee | 09/06/22 | \$384,000 | \$180,400 | \$385,416 | \$302,055 | \$81,945 | \$79,110 | 1.036 |
| 014-030-003-00 | Missaukee | 02/01/22 | \$60,000 | \$27,800 | \$61,243 | \$47,050 | \$12,950 | \$13,820 | 0.937 |
| 05 029 001 16 | Osceola | 11/18/22 | \$200,000 | \$117,600 | \$221,090 | \$19,636 | \$180,364 | \$207,897 | 0.868 |
| 07 009 001 30 | Osceola | 06/08/21 | \$187,000 | \$64,800 | \$136,662 | \$45,520 | \$141,480 | \$136,662 | 1.035 |
| 05 014 024 05 | Osceola | 08/06/21 | \$400,000 | \$125,900 | \$409,956 | \$67,504 | \$332,496 | \$342,452 | 0.971 |
| 07 021 001 40 | Osceola | 07/21/21 | \$170,000 | | | \$96,934 | \$73,066 | \$73,018 | 1.001 |
| 16 007 022 00 | Osceola | 07/07/21 | \$165,000 | \$75,800 | \$13,034 | \$151,948 | \$13,052 | \$13,034 | 1.001 |
| 2109-28-3101-01 | Wexford | 07/21/22 | \$189,900 | \$98,100 | \$190,059 | \$184,460 | \$5,440 | \$5,415 | 1.005 |
| 2409-31-3101-01 | Wexford | 10/17/22 | \$507,000 | \$0 | \$511,282 | \$440,698 | \$36,784 | \$41,066 | 0.896 |

E.C.F. => 0.954 Ave. E.C.F. => 0.966

Wexford County is combining Ag sales from Missaukee and Osceola county with ours to develop an Ag ECF. Missaukee and Osceola Counties contains similar improved Ag properties as Wexford County. Because we only had two improved sales we wanted to strengthen our Ag ECF using more sales. Using Missaukee and Osceola sales our Ag ECF increases .04% over last year. We believe this to be representative of our Ag market