

The Money Pit: How Minnesota Property Taxpayers are Subsidizing Factory Farms

An examination of how a little-known state law exempting manure storage facilities from property taxes unfairly benefits large-scale livestock operations.

September 2010



LAND
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A special report by the Land Stewardship Project
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An examination of how a little-known state law exempting manure storage facilities from property taxes unfairly benefits large-scale livestock operations.

September 2010

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The Land Stewardship Project

The Land Stewardship Project (LSP) is a membership organization made up of farmers, other rural residents and urban residents who work together for a food and agriculture system that is good for the land and the people of the Upper Midwest. Working through LSP, members make a difference on the land, in their community and in the larger society. LSP members help beginning farmers get started and succeed through our Farm Beginnings program; advance public policy that supports good land stewardship and family farms at the local, state and federal levels through our Policy and Organizing program; and develop strong local and regional food systems through our Community-Based Food and Economic Development program. For more information about LSP's programs, contact one of our offices in the following Minnesota communities: Lewiston (507-523-3366), Montevideo (320-269-2105) or Minneapolis (612-722-6377).



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COVER PHOTO: This manure lagoon at the Excel Dairy factory farm in Thief River Falls qualified for a property tax exemption even as it was declared a public health threat. (Photo taken July 14, 2009, by the Minnesota Pollution Control Agency)

Section I: Key Findings & Background

While property taxes skyrocket for most Minnesotans, factory farms are benefiting from a little-known state law that makes their multi-million gallon manure pits* exempt from property taxation.¹ A Land Stewardship Project analysis conducted in the summer of 2010 found that for large scale hog operations, between \$71 and \$165 million dollars worth of property—with the likelihood of much more—qualified for this exemption (see Section IV for details on how this analysis was conducted).

This property tax exemption unfairly benefits the largest factory farms in the state since they are able to gain significant annual tax savings, in the range of thousands of dollars annually, from the preferential tax treatment while small- and medium-sized livestock farmers are able to receive very minimal benefits, sometimes amounting to less than \$100 a year.

In addition, this preferential property tax treatment shifts the property tax burden onto neighboring farmers and rural residents.

LSP's analysis found:

◆ A 4,800 animal hog feedlot with a manure pit valued at \$233,500 qualified for an estimated annual tax exemption of \$1,722 in Lac Qui Parle County. A 3,840 animal hog operation in the same county had a manure pit worth \$161,600, qualifying it for a \$1,300 tax exemption (see section V).

◆ Christensen Farms, one of the country's largest operators of factory hog facilities, qualifies for property tax exemptions on manure lagoons that have an estimated value of between \$4,399,519 and \$9,165,420.² Christensen owns 51 hog operations in Minnesota, according

to the Minnesota Pollution Control Agency (MPCA). That means the firm's annual savings on property taxes could total in the tens of thousands of dollars (see page 7).

◆ Schwartz Farms, also among the nation's largest pork producers, qualifies for property tax exemptions on manure storage facilities that have an estimated value of between \$2,062,854 and \$4,689,730. Schwartz owns 21 factory hog operations in the state (see page 7).

◆ The 1,500 cow Excel Dairy, a northwest Minnesota operation owned by a dairy conglomerate based in South Dakota, claimed the tax exemption on a group of manure basins that cover a total of 10 acres of land.³ These basins qualified for the exemption although the facility racked up 500 pollution and public health violations in 2008 alone, making it the first feedlot in the country declared a public health hazard.^{4,5}

◆ If all hog confinements of 900 or more animal units are claiming the manure pit property tax exemption, then between \$71,486,625 and \$165,788,238 worth of factory farm property is exempt from property taxation in Minnesota each year, according to LSP's estimate (see page 6). Keep in mind this is only an estimate of the exempt value of large manure pits for hog operations. If dairy lagoons were to be added, this number would be much larger.

◆ In effect, the data on the tax exemptions is hidden from public scrutiny. Counties are not required to report the value of the manure pits claiming the exemption, making it difficult to quantify the exact cost of the exemption to taxpayers.

* In this report, the term "manure pits" refers to any manure storage facility, including pits beneath buildings, lagoons and basins, located both inside and outside.

Section II: History of the Manure Pit Exemption

Lots of property receives deserved exemptions: public school buildings, hospitals and public charities, for example. But why are privately owned factory farm manure storage facilities on that list of exempt properties? It turns out there is a long, if little known, history behind this exemption. In 1967, the Minnesota Legislature declared that all “real and personal property used solely and exclusively for the abatement and control of air or water pollution” was exempt from property taxation.⁶

This provision was not created for factory farms since at the time large-scale livestock operations were next to nonexistent. However, as factory farms appeared on the scene in later years, their owners began applying for the exemptions for their manure pits. They were granted exemptions on a case-by-case basis by a process that included applying to the Minnesota Pollution Control Agency.

In 1993, the Minnesota Legislature gave manure pits blanket inclusion in the property tax exemption statutes with this provision: “Manure pits and appurtenances, which may include slatted floors and pipes, installed or operated with a permit, order, or certificate of compliance issued by the Minnesota Pollution Control Agency are exempt.”¹

For decades, the state of Minnesota has allowed this preferential property tax treatment to go on because it views manure storage areas as elective pollution control devices that manage and contain waste produced by confined animals. The reality is that for industrial-scale livestock operations, very large manure pits, lagoons or basins are a necessary cost of doing business, not a voluntary pollution control structure. In fact, multi-million gallon manure lagoons on factory farms concentrate so much raw, liquid manure in one place that they cause air and water pollution, not prevent it.⁷

Million Gallon Manure Lagoons & Ruined Rural Roads

One January day in 2006, the operators of a factory hog facility in southern Minnesota decided to take advantage of a mid-winter thaw to transport liquid manure out to a field. The large “honey wagon” used to haul the manure traveled back and forth all afternoon and into the evening, digging deep ruts in a gravel township road. That night, the temperature plummeted, freezing the ruts in place and making the road almost impassable.

“It was a mess,” says one local farmer who lives on the road. “They absolutely ruined two miles of that road. The township and the county didn’t know what to do. They couldn’t do anything with the maintainer because the tracks were frozen and the trucks at the local gravel quarry were mothballed for the winter.”

The road was eventually fixed, but when township officials started looking into writing out a bill for the road damage, it wasn’t clear who the responsible party was: the owner of the hogs, the operator raising the animals on contract for the owner, or the manure hauler

who had been hired by the operator.

In the end, township residents, through their property taxes, ended up footing the expense of fixing the road.

“It’s quite an abuse of a road,” says the farmer, who used to raise hogs himself.

Unfortunately, this township’s experience isn’t unusual. Factory farms impose great environmental and economic stress on local townships with their multi-million gallon liquid manure lagoons. But as the case above demonstrates, local units of government often have to foot the bill for this damage as well.

Perhaps the biggest irony is that because factory farms like the one cited above can receive a property tax exemption on their manure storage facilities, they don’t even pay their fair share of taxes to help support the local government services that respond to and repair their damage. That is shoved off on local citizens to pay.⁸

Section III. Why is this Exemption a Problem?

When Factory Farms Pay Less, Neighbors Pay More

The manure pit property tax exemption shifts the property tax burden unfairly onto rural taxpayers and communities where these operations are located. Each local government determines a levy to provide funding for crucial local services such as law enforcement, public schools and road maintenance.^{9,10} Because the levy is a fixed amount spread across all taxable property, when some property is exempt from taxation, the properties that are left pay more to their local government. The result is that neighbors of factory farms are subsidizing these operations through higher property taxes.

The Exempt Facilities are Damaging Rural Communities

The argument for eliminating this exemption goes beyond manure pits being a cost of doing business. According to numerous studies done over the years, large confinement operations can create air and water pollution nightmares, lower property values, reduce quality of life for surrounding residents, hinder economic growth and damage rural roads.^{11,12} One analysis from Illinois State University on the impact of factory farms in rural Illinois concluded that “large hog farms tend to hinder economic growth in rural communities” rather than “contribute to the vitality of local economies,” as factory farming’s boosters have argued.¹²

A paper published in the Feb. 2007 issue of the scientific journal *Environmental Health Perspectives* concluded that CAFOs are such a proven threat to the environmental, economic and human health of rural communities that a more stringent process for issuing permits should be put in place. The paper’s authors recommended, among other things, seriously considering manure facility bonding for performance and remediation.⁷

Here in Minnesota, a recent example of a factory farm imposing huge costs on society is Excel Dairy. This 1,500-head dairy confinement in Thief River Falls is owned by Veblen’s Dairy Dozen, a dairy conglomerate based in South Dakota that has had numerous recent

bankruptcy filings, including one involving Excel Dairy.¹³ Excel Dairy’s owners asked for and got the tax exemption for their manure facilities. While no assessed value of the basins exists in Excel Dairy’s property tax information, when added together its three basins cover more than 10 acres.³ In other words, these storage facilities have a large marketable value and their exemption is likely substantial.

And here’s the kicker: Excel Dairy had 500 pollution and public health violations in 2008 and was the first feedlot in the country declared a public health hazard. Hydrogen sulfide emitted from its manure basins registered 140 times the level the state says can safely occur twice in one year, causing the Minnesota Department of Health to advise nearby citizens to evacuate their homes in June 2008, which several families were forced to do.^{4,5} Excel Dairy caused personal and environmental health nightmares, and yet it qualifies for an exemption on the very facilities that created this threat to the public. While the state views manure storage facilities as the *solution* to pollution, the Excel Dairy situation proves they are all too often the *source* of the problem.

For all the negatives these facilities impose on rural communities, the Minnesota Legislature rewards factory farms with tax exemptions, in effect forcing the very residents who are harmed by their practices to subsidize them.

The Land Stewardship Project believes this tax exemption is unwarranted and actually supports the construction and use of facilities that have been shown to cause environmental damage and threats to public health. Yet this preferential property tax treatment, which benefits the largest factory farms the most, is effectively hidden from public knowledge and public scrutiny (see Section IV), while the public foots the bill. At the very least, the number of manure pit tax breaks and the amount of money involved should be recorded annually and be available to the public.

In the light of day, we doubt Minnesotans would support this unwarranted tax exemption.

Section IV: How this Analysis was Conducted

In effect, the data on the manure facility tax exemption is hidden from public scrutiny. Overall, much data was unavailable and the available data was out-of-date or spotty.

Counties are not required to report the value of the manure pits claiming the exemption, making it difficult to quantify the exact cost of the exemption to taxpayers. In addition, counties are required to report to the state who claims the exemption only once every six years. Despite this six-year rule, only 14 of Minnesota's 87 counties reported anything about exempt manure pits to the state Department of Revenue in the last reporting cycle.¹⁴

For this report, LSP used state level data from the Department of Revenue (DOR) and the Minnesota Pollution Control Agency (MPCA). At the county level, data was used from Jackson, Chippewa, Lac Qui Parle and Brown counties because these counties kept records on who claims the manure pit exemption and the value of the manure pits taking the exemption. The county data can

either be found online or through requests submitted to the Department of Revenue and/or MPCA, as all the data is public information.

Without more accurate reporting requirements, it is impossible to know exactly how much this subsidy is costing property taxpayers. However, through analyzing the available data LSP was able to develop an estimate.

LSP focused its analysis on large-scale hog operations of 900 animal units and above. According to MPCA data, hog operations of 900 animal units and above account for 15 percent of all hog farms with manure pits but make up 39 percent of the total animal units.¹⁵ At 1,000 animal units, a federal Clean Water Act permit is required and this number is often used as a threshold when analyzing large hog operations. For this analysis, LSP chose 900 animal units since many large operations build in the 900-999 animal unit range specifically to avoid the public accountability provided by environmental review and a stronger permit process.

A. Data Sets Used

◆ **Property tax information from Lac Qui Parle and Brown Counties.** These counties kept accurate and readily accessible records on both who took the manure pit exemption and the value of the manure pit. Lac Qui Parle data came from 2010 only, while Brown County's data was from varying years. For consistency all numbers were converted to 2010 values using the Consumer Price Index. Again, this can all be assessed on the Lac Qui Parle or Brown county property tax websites and through requests to either the MPCA or Department of Revenue.

◆ **The 2004 Abstract of Exempt Property from the Department of Revenue.** This is a list compiled every six years of all property exempt from property taxes. Counties are not required to report the value of the manure pits claiming the exemption, making it difficult to quantify the exact cost of the exemption to taxpayers. In 2004, only 14 of Minnesota's 87 counties reported anything on exempt manure pits to the Department of Revenue. Of those only three—Jackson, Lac Qui Parle and Chippewa—reported the exempt building values.¹⁴ These values were converted to 2010 dollar amounts with the Consumer Price Index.

◆ **The Minnesota Pollution Control Agency (MPCA) data of all permitted hog feedlots with liquid manure storage pits, which identified the size, location by county and township, as well as the permit holders' names.**¹⁵

B. Determining the value of manure lagoons on all hog feedlots over 900 animal units.

LSP was able to find the actual county or state assessed values of 53 manure pits on hog feedlots in Minnesota. The valuations were from different years so for consistency all values were converted to 2010 dollars. We then used MPCA data to determine the size of each hog operation. These raw numbers were used as the basis for our estimates of manure pit values statewide and are in Appendix I.

LSP used the mid-range for the assessed value of manure pits on feedlots over 900 animal units in size for our state-wide estimate. This was a range of \$98,875 to \$229,306 (see Appendix II). These values were multiplied by the number of hog operations over 900 animal units (723) to come up with a statewide estimate.

Range of value for manure pit on a hog feedlot over 900 animal units.	98,875	229,306
Multiplied by number of hog feedlots over 900 animal units in Minnesota.	x 723	x 723
Equals estimated value of manure facilities eligible for property tax exemption on all hog feedlots over 900 animal units.	\$71,486,625	\$165,788,238

Conclusion: When considering Minnesota hog operations of 900 animal units and above, the value of manure storage facilities qualifying for property tax exemptions ranges between \$71,486,625 and \$165,788,238.

C. Determining the value of manure lagoons on Christensen Farms and Schwartz Farms hog confinements.

From MPCA data LSP identified 46 hog operations owned by Christensen Farms that were 500 animal units or larger. Thirty-five were 900 animal units or larger and 11 were between 500-899 animal units (see Appendix IV). A range of value for manure lagoons on hog feedlots between 500-899 animal units was determined to be \$85,354 to \$103,610 (Appendix III).

Range of value for manure facility on a hog operation over 900 animal units.	\$98,875	\$229,306
Multiplied by number of Christensen hog operations over 900 animal units in size.	x 35	x 35
Equals estimated value of manure lagoons eligible for property tax exemption on all hog feedlots over 900 animals units.	\$3,460,625	\$8,025,710

Range of value for manure pit on a hog operation between 500-899 animal units.	\$85,354	\$103,610
Multiplied by number of Christensen hog operations between 500-899 animal units in size.	x 11	x 11
Equals estimated value of manure lagoons eligible for property tax exemption on all hog feedlots between 500 and 899 animal units.	\$938,894	\$1,139,710

Combining totals from above.	\$4,399,519	\$9,165,420
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Conclusion: The estimated total value of Christensen Farms' manure storage facilities that qualify for property tax exemptions ranges between \$4,399,519 and \$9,165,420.

Schwartz Farms has one hog operation between 500-899 animal units and 20 over 900 animal units. Using the method demonstrated above, LSP estimated the value of their exempt property.

Conclusion: Schwartz Farms qualifies for property tax exemptions on manure lagoons with an estimated value of between \$2,062,854 and \$4,689,730.

Section V: Appendixes

Appendix I: Hog Feedlots over 500 animal units with data available on the assessed value of the manure pit. Ordered by size.

County	Township	Owner	Animal units	Year assessed	Manure pit value from assessed year	Value converted to 2010 dollars
Chippewa	Granite Falls	Steve Jacobson Hog Barn	555	2004	\$40,400	\$46,506
Chippewa	Rosewood	Carl Van Raavensway	563.75	2004	\$60,700	\$69,874
Brown	Albin	Bill Johnson Farm	600	1998	\$73,047	\$97,448
Lac Qui Parle	Ten Mile Lake	Brett Stratmoen	600	2010	\$105,800	\$105,800
Brown	Eden	Brian Polesky Farm	600	1996	\$60,930	\$84,443
Brown	Leavenworth	Corey Huiras Site 2	600	2002	\$85,769	\$103,671
Lac Qui Parle	Mehurin	Daren & Mark Schmidt	600	2010	\$108,100	\$108,100
Brown	Stark	David Berle	600	2004	\$97,006	\$111,667
Lac Qui Parle	Garfield	Raymond Bjornson - Sec 22	600	2010	\$95,900	\$95,900
Lac Qui Parle	Garfield	Robert Bjornson Farm - Sec 33 (1)	600	2010	\$84,900	\$84,900
Lac Qui Parle	Arena	Terry Halvorson - Sec 16	600	2010	\$91,400	\$91,400
Brown	Stark	William Eckstein Farm:Hwy 4	600	2001	\$72,599	\$89,139
Brown	Lake Hanska	F-33	624	2000	\$82,050	\$103,610
Lac Qui Parle	Garfield	Nevin, Rolle	648	2010	\$94,200	\$94,200
Lac Qui Parle	Mehurin	Nevins, Rolle Mehurin 34	720	2010	\$106,200	\$106,200
Chippewa	Woods	Scott Roelofs Farm	720	2004	\$38,800	\$44,664
Lac Qui Parle	Perry	Jeff Plathe Hog Farm	825	2010	\$91,000	\$91,000
Brown	Leavenworth	F-26 (part of christensen though)	832	2004	\$74,148	\$85,354
Brown	Stately	Corby Graff Farm	900	2005	\$153,557	\$170,972
Lac Qui Parle	Providence	Cori Bothun Farm - Sec 28	900	2010	\$162,100	\$162,100
Chippewa	Crate	Kevin Rosendahl Farm	900	2004	\$45,600	\$52,492
Brown	Linden	Lon Ahlness Farm: Sec 30 Linden	900	2000	\$53,654	\$67,753
Brown	Burnstown	Trent Moe Farm	900	1995	\$58,548	\$83,538
Brown	Sigel	Craig Holm Farm	936	2001	\$173,396	\$212,901
Brown	Prairieville	Huiras Farms Inc - Farm 3	936	2002	\$85,769	\$103,671
Jackson	Alba	Brian & Mark Soleta Farm	990	2004	\$99,300	\$114,307
Jackson	Alba	Brian & Mark Soleta Farm - Sec 16	990	2004	\$99,300	\$114,307
Jackson	Round Lake (Jackson Cnty)	Freking Family Farm 903	1046	1994	\$225,900	\$331,456
Lac Qui Parle	Riverside	Greg Bothun Farm - Sec 12	1080	2010	\$198,700	\$198,700
Lac Qui Parle	Riverside	Joe Bothun Farm - Sec 1	1080	2010	\$124,300	\$124,300
Chippewa	Leenthrop	Tri-R-Pork Inc	1080	2000	\$78,300	\$98,875
Jackson	Ewington	Carroll Freking Farm 912 - Sow Farm 2	1132.8	2004	\$70,600	\$81,270
Lac Qui Parle	Baxter	Exetare Partnership LLP - Dawson Site	1152	2010	\$161,600	\$161,600
Lac Qui Parle	Baxter	Lee Johnson Farm	1152	2010	\$152,700	\$152,700
Jackson	Enterprise	SJS Ranch Inc - Sam Jones & Brian Steen	1152	2004	\$92,600	\$106,595
Lac Qui Parle	Cerro Gordo	Charlie Prestholdt Farm	1200	2010	\$186,200	\$186,200
Lac Qui Parle	Baxter	Dave DeJong Farm Sec 1	1200	2010	\$202,500	\$202,500
Jackson	Christiania	Freking Family Farm 089B - Glidden B	1200	2004	\$87,500	\$100,724
Lac Qui Parle	Ten Mile Lake	Hogs Unlimited Inc	1200	2010	\$114,000	\$114,000
Jackson	Enterprise	New Fashion Pork - Farm 089A - Glidden A	1200	2004	\$87,500	\$100,724
Brown	Burnstown	Scott Helget Farm	1200	2003	\$171,813	\$118,278
Brown	Linden	Christensen Farms Site C010	1204	1994	\$178,358	\$261,699
Lac Qui Parle	Baxter	Jeffrey Abraham Farm Sec 21	1250	2010	\$199,000	\$199,000
Lac Qui Parle	Ten Mile Lake	Ten Brook Pork LLP - Site III	1272	2010	\$271,900	\$271,900
Jackson	Sioux Valley	Paul Hintze Farm Site 097	1320	2004	\$87,500	\$100,724
Lac Qui Parle	Baxter	Greg Bothun Farm - Sec 6	1344	2010	\$226,900	\$226,900
Jackson	Ewington	Green Prairie Co-op	1350	2004	\$122,300	\$140,784
Brown	Prairieville	Braun Enterprise	1440	2003	\$100,084	\$203,047
Lac Qui Parle	Cerro Gordo	Brent Dahl Farm	1440	2010	\$233,500	\$233,500
Lac Qui Parle	Ten Mile Lake	Stratmoen Hog Finishing Inc	1440	2010	\$157,500	\$157,500
Brown	Home	Patrick Krzmarzick Farm 1	1560	1994	\$52,066	\$76,395
Lac Qui Parle	Cerro Gordo	Wayne Dahl Hog Farm	1715	2010	\$271,300	\$271,300
Jackson	Minneota	Bernell Voss Farm	2760	2004	\$199,200	\$229,306

Appendix II: Hog feedlots over 900 animal units with data available on assessed value of manure pits. (Order according to value of manure pit).

feedlot name	county	township	size in animal units	year assessed	manure pit value assessed year	manure pit value in 2010 dollars
Kevin Rosendahl Farm	Chippewa	Crate	900	2004	\$45,600	\$52,492
Lon Ahlness Farm: Sec 30 Linden	Brown	Linden	900	2000	\$53,654	\$67,753
Patrick Krzmarzick Farm 1	Brown	Home	1560	1994	\$52,066	\$76,395
Carroll Freking Farm 912 - Sow Farm 2	Jackson	Ewington	1132.8	2004	\$70,600	\$81,270
Trent Moe Farm	Brown	Burnstown	900	1995	\$58,548	\$83,538
Tri-R-Pork Inc	Chippewa	Leenthrop	1080	2000	\$78,300	\$98,875
Paul Hintze Farm Site 097	Jackson	Sioux Valley	1320	2004	\$87,500	\$100,724
Freking Family Farm 089B - Glidden B	Jackson	Christiania	1200	2004	\$87,500	\$100,724
New Fashion Pork - Farm 089A-Glidden A	Jackson	Enterprise	1200	2004	\$87,500	\$100,724
Huiras Farms Inc - Farm 3	Brown	Prairieville	936	2002	\$85,769	\$103,671
SJS Ranch Inc - Sam Jones & Brian Steen	Jackson	Enterprise	1152	2004	\$92,600	\$106,595
Hogs Unlimited Inc	Lac Qui Parle	Ten Mile Lake	1200	2010	\$114,000	\$114,000
Brian & Mark Soleta Farm - Sec 16	Jackson	Alba	990	2004	\$99,300	\$114,307
Brian & Mark Soleta Farm	Jackson	Alba	990	2004	\$99,300	\$114,307
Scott Helget Farm	Brown	Burnstown	1200	2003	\$171,813	\$118,278
Joe Bothun Farm - Sec 1	Lac Qui Parle	Riverside	1080	2010	\$124,300	\$124,300
Green Prairie Co-op	Jackson	Ewington	1350	2004	\$122,300	\$140,784
Lee Johnson Farm	Lac Qui Parle	Baxter	1152	2010	\$152,700	\$152,700
Stratmoen Hog Finishing Inc	Lac Qui Parle	Ten Mile Lake	1440	2010	\$157,500	\$157,500
Exetare Partnership LLP - Dawson Site	Lac Qui Parle	Baxter	1152	2010	\$161,600	\$161,600
Cori Bothun Farm - Sec 28	Lac Qui Parle	Providence	900	2010	\$162,100	\$162,100
Corby Graff Farm	Brown	Stately	900	2005	\$153,557	\$170,972
Charlie Prestholdt Farm	Lac Qui Parle	Cerro Gordo	1200	2010	\$186,200	\$186,200
Greg Bothun Farm - Sec 12	Lac Qui Parle	Riverside	1080	2010	\$198,700	\$198,700
Jeffrey Abraham Farm Sec 21	Lac Qui Parle	Baxter	1250	2010	\$199,000	\$199,000
Dave DeJong Farm Sec 1	Lac Qui Parle	Baxter	1200	2010	\$202,500	\$202,500
Braun Enterprise	Brown	Prairieville	1440	2003	\$100,084	\$203,047
Craig Holm Farm	Brown	Sigel	936	2001	\$173,396	\$212,901
Greg Bothun Farm - Sec 6	Lac Qui Parle	Baxter	1344	2010	\$226,900	\$226,900
Bernell Voss Farm	Jackson	Minneota	2760	2004	\$199,200	\$229,306
Brent Dahl Farm	Lac Qui Parle	Cerro Gordo	1440	2010	\$233,500	\$233,500
Christensen Farms Site C010	Brown	Linden	1204	1994	\$178,358	\$261,699
Wayne Dahl Hog Farm	Lac Qui Parle	Cerro Gordo	1715	2010	\$271,300	\$271,300
Ten Brook Pork LLP - Site III	Lac Qui Parle	Ten Mile Lake	1272	2010	\$271,900	\$271,900
Freking Family Farm 903	Jackson	Round Lake (Jackson Cnty)	1046	1994	\$225,900	\$331,456

Low Values Discarded

Mid-range values used for analysis \$98,875 - \$229,306

High Values Discarded

Appendix III: Hog feedlots between 500 and 900 animal units with data available on assessed value of manure pits. (Order according to value of manure pit).

county	township	owner	animal units	year assessed	manure pit value from original year	manure pit value in 2010 dollars	
Chippewa	Woods	Scott Roelofs Farm	720	2004	\$38,800	\$44,664	Low Values Discarded
Chippewa	Granite Falls	Steve Jacobson Hog Barn	555	2004	\$40,400	\$46,506	
Chippewa	Rosewood	Carl Van Raavensway	563.75	2004	\$60,700	\$69,874	
Brown	Eden	Brian Polesky Farm	600	1996	\$60,930	\$84,443	
Lac Qui Parle	Garfield	Robert Bjornson Farm - Sec 33 (1)	600	2010	\$84,900	\$84,900	
Brown	Leavenworth	F-26	832	2004	\$74,148	\$85,354	Mid-Range Values Used for Analysis \$85,534 - \$103,619
Brown	Stark	William Eckstein Farm:Hwy 4	600	2001	\$72,599	\$89,139	
Lac Qui Parle	Perry	Jeff Plathe Hog Farm	825	2010	\$91,000	\$91,000	
Lac Qui Parle	Arena	Terry Halvorson - Sec 16	600	2010	\$91,400	\$91,400	
Lac Qui Parle	Garfield	Nevin, Rollie	648	2010	\$94,200	\$94,200	
Lac Qui Parle	Garfield	Raymond Bjornson - Sec 22	600	2010	\$95,900	\$95,900	
Brown	Albin	Bill Johnson Farm	600	1998	\$73,047	\$97,448	
Brown	Lake Hanska	F-33	624	2000	\$82,050	\$103,610	
Brown	Leavenworth	Corey Huiras Site 2	600	2002	\$85,769	\$103,671	High Values Discarded
Lac Qui Parle	Ten Mile Lake	Brett Stratmoen	600	2010	\$105,800	\$105,800	
Lac Qui Parle	Mehurin	Nevins, Rollie Mehurin 34	720	2010	\$106,200	\$106,200	
Lac Qui Parle	Mehurin	Daren & Mark Schmidt	600	2010	\$108,100	\$108,100	
Brown	Stark	David Berle	600	2004	\$97,006	\$111,667	

Appendix IV: Christensen Farms Hog Feedlots in Minnesota ordered by size of operation

feedlot name	county	township	size of operation in animal units
Christensen Farms Site BP001	Renville	Norfolk	2688
Christensen Farms Site C019/C021	Lincoln	Limestone	2625.6
Christensen Farms Site C014/C024	Martin	Lake Fremont	2607.2
Christensen Farms Site M003/M004	Lincoln	Marble	2200
Christensen Farms Site F116	Nicollet	Lafayette	1568
Christensen Farms Site F120	Murray	Skandia	1560
Christensen Farms Site BP002	Renville	Norfolk	1458
Christensen Farms Site C044	Renville	Emmet	1378
Christensen Farms Site C043	Renville	Flora	1378
Christensen Farms Site NF001	Renville	Crooks	1344
Christensen Farms Site N007/N009	Cottonwood	Selma	1290
Christensen Farms Site F017	Jackson	Christiania	1248
Christensen Farms Site F061	Pipestone	Altona	1248
Christensen Farms Site F075	Renville	Troy	1248
Christensen Farms Site C010	Brown	Linden	1204
Christensen Farms Site C011	Cottonwood	Delton	1200
Christensen Farms Site C009	Cottonwood	Selma	1200
Christensen Farms Site F077	Cottonwood	Southbrook	1200
Christensen Farms Site C012	Rock	Springwater	1200
Christensen Farms Site C018	Rock	Springwater	1200
Christensen Farms Site C015	Watonwan	Odin	1200
Christensen Farms Site F031	Lac Qui Parle	Arena	1152
Christensen Farms Site C002	Brown	Prairieville	1028
Christensen Farms Site F129	Freeborn	Mansfield	990
Christensen Farms Site F128	Renville	Birch Cooley	990
Christensen Farms Site F024	Brown	Home	936
Christensen Farms Site F014	Brown	Stark	936
Christensen Farms Site F065	Grant	Perry	936
Christensen Farms Site F068	Lincoln	Drammen	936
Christensen Farms Site F064	Lincoln	Verdi	936
Christensen Farms Site F052	Martin	Fox Lake	936
Christensen Farms Site F053	Martin	Manyaska	936
Christensen Farms Site F013	Martin	Manyaska	936
Christensen Farms Site F069	Redwood	Gales	936
Christensen Farms Site F118	Redwood	Johnsonville	936
Christensen Farms Site N012	Cottonwood	Delton	860
Christensen Farms Site N013	Renville	Flora	848
Christensen Farms Site N004	Brown	Prairieville	645
Christensen Farms Site N010	Martin	Rolling Green	645
Christensen Farms Site N008	Watonwan	Nelson	645
Christensen Farms Site F066	Chippewa	Grace	624
Christensen Farms Site F070	Chippewa	Grace	624
Christensen Farms Site F012	Cottonwood	Great Bend	624
Christensen Farms Site F067	Grant	Augusta	624
Christensen Farms Site F063	Pope	Freeland	624
Christensen Farms Site M002	Renville	Crooks	600

Appendix V: Schwartz Farms Hog Feedlots in Minnesota ordered by size of operation

Hog feedlot name	County	Township	Size of hog operation in animal units
Schwartz Farms Inc - Huiras Sow Unit	Brown	Leavenworth	1958.8
Schwartz Farms Inc - Brewster	Jackson	Alba	1123.2
Schwartz Farms Inc - Amboy 1	Brown	Amboy	900
Schwartz Farms Inc - Platz Site	Brown	Burnstown	900
Schwartz Farms Inc - Stately	Brown	Stately	900
Schwartz Farms Inc - Delton 32	Cottonwood	Delton	900
Schwartz Farms Inc - Fast	Cottonwood	Carson	900
Schwartz Farms Inc - Immer	Cottonwood	Storden	900
Schwartz Farms Inc - Quade	Cottonwood	Storden	900
Schwartz Farms Inc - Wolf	Cottonwood	Delton	900
Schwartz Farms Inc - Cuperus Site	Nobles	Elk	900
Schwartz Farms Inc - Brandt	Rock	Mound	900
Schwartz Farms Inc - Feikema Site	Rock	Denver	900
Schwartz Farms Inc - Fick	Rock	Luverne	900
Schwartz Farms Inc - Fluit	Rock	Springwater	900
Schwartz Farms Inc - Magnolia 34	Rock	Magnolia	900
Schwartz Farms Inc - Smith	Rock	Martin	900
Schwartz Farms Inc - Stegenga Site	Rock	Vienna	900
Schwartz Farms Inc - Willers	Rock	Martin	900
Schwartz Farms Inc - Fieldon	Watonwan	Fieldon	900
Schwartz Farms Inc - Bonnett Farm	Rock	Magnolia	720

Section VI: Citations

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¹⁴Data gleaned through a request to the Minnesota Department of Revenue.

¹⁵Data gleaned through requests to the Minnesota Pollution Control Agency’s feedlot division.



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