



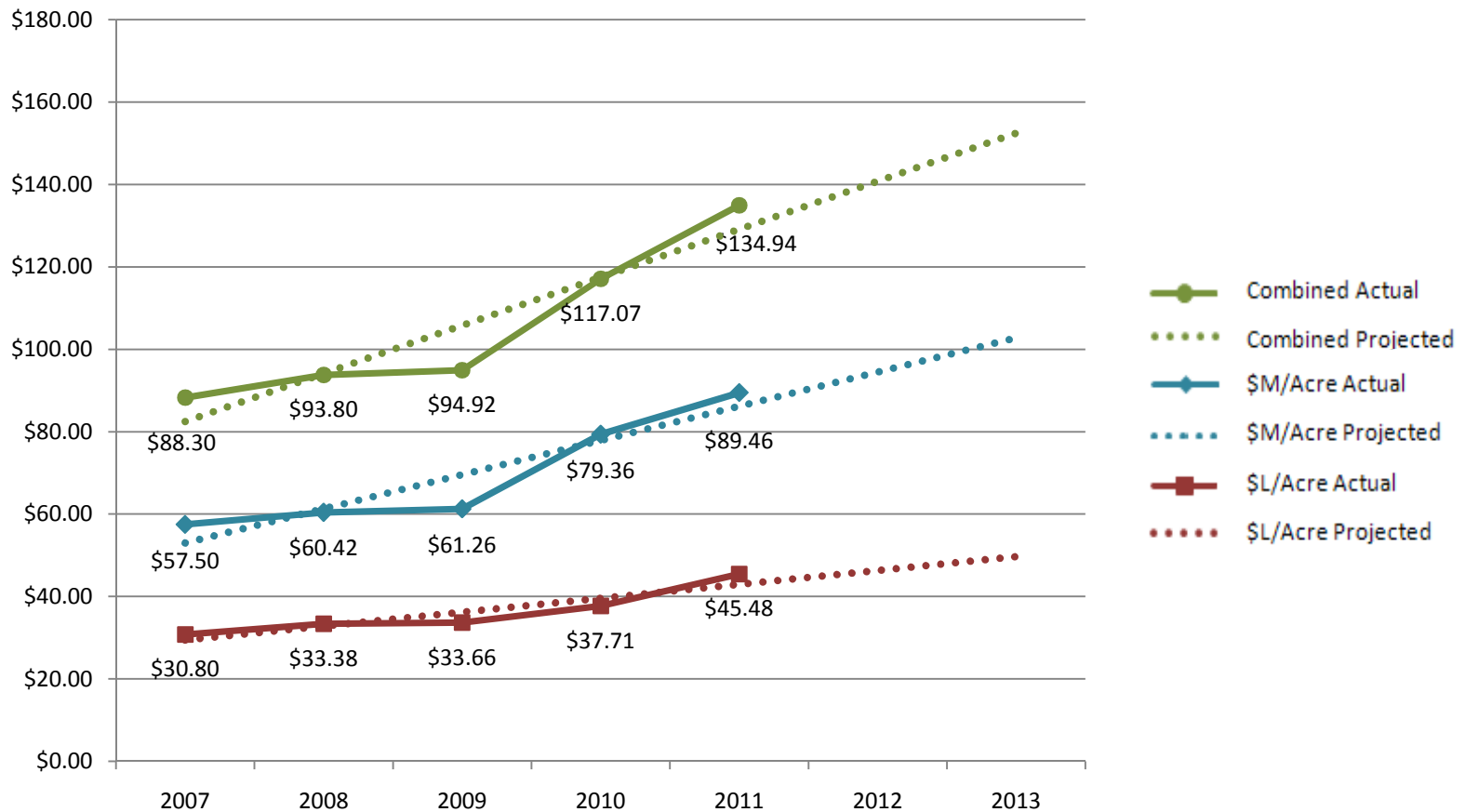
Russell Consulting Group Benchmark Data

August 16, 2011

Russell Consulting Group Benchmark Data (cont)

	2007	2008	2009	2010	2011
\$Machine/ Acre	\$57.50	\$61.60	\$61.26	\$79.36	\$89.46
\$Labor/ Acre	\$30.80	\$33.66	\$33.66	\$37.71	\$45.48
\$Combined/ Acre	\$88.30	\$95.26	\$94.92	\$117.07	\$134.94

Russell Consulting Group Benchmark Data

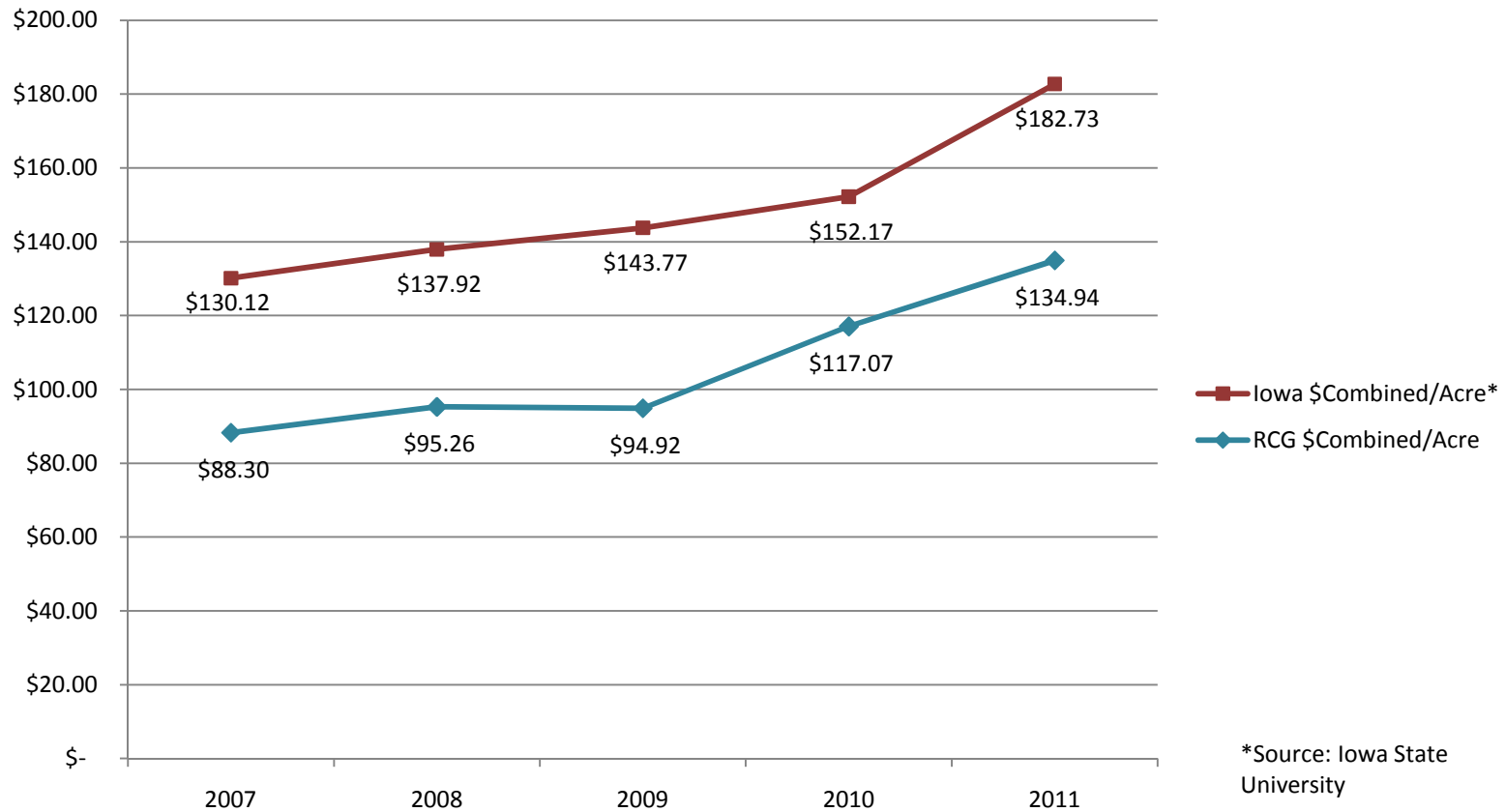


Russell Consulting Group Benchmark Data vs. Iowa Average Machinery & Labor Costs (cont)

	2007	2008	2009	2010	2011
RCG \$Combined/ Acre	\$88.30	\$95.26	\$94.92	\$117.07	\$134.94
Iowa \$Combined/ Acre*	\$130.12	\$137.92	\$143.77	\$152.17	\$182.73

*Source: Iowa State University

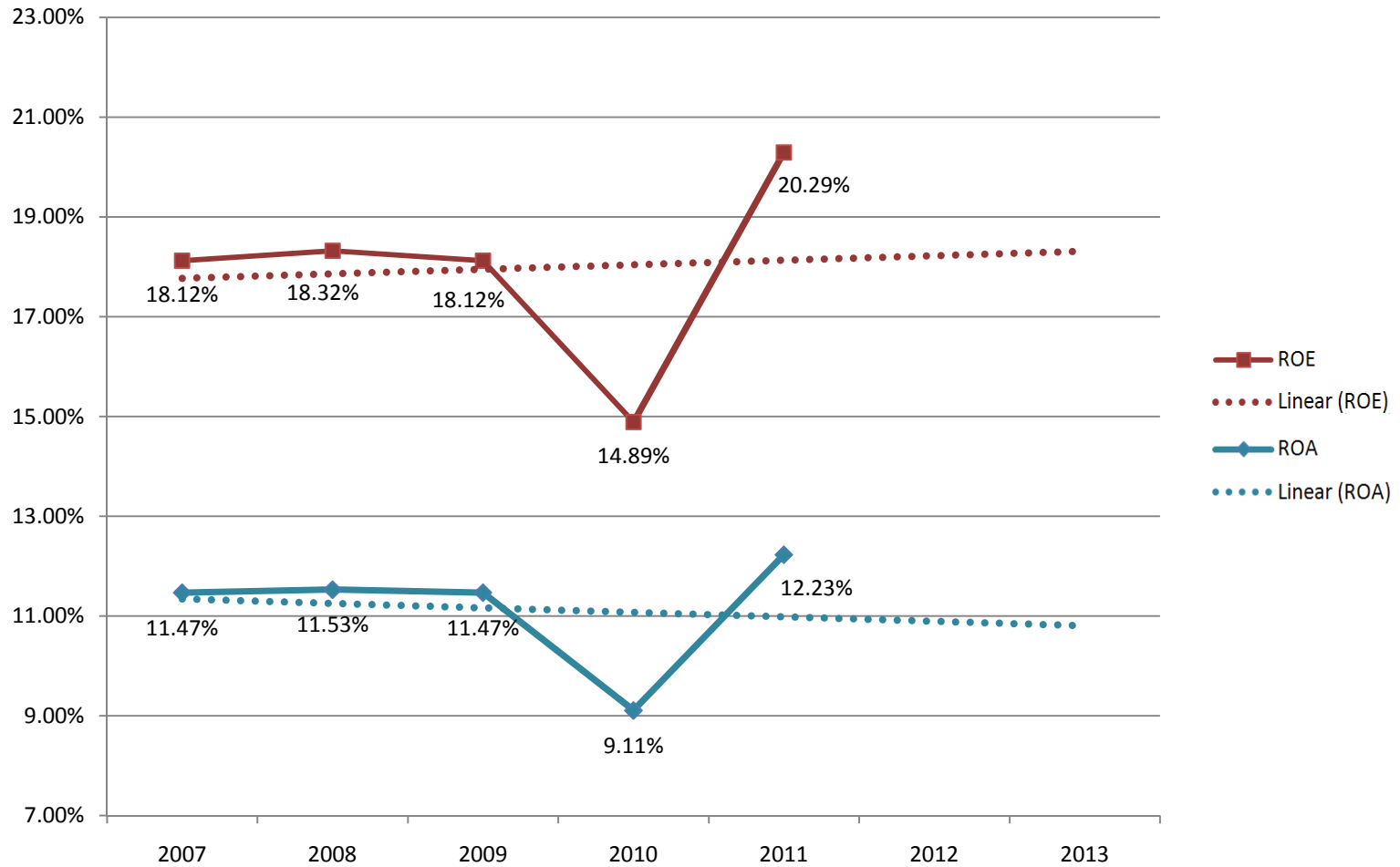
Russell Consulting Group Benchmark Data vs. Iowa Average Machinery & Labor Costs



ROA & ROE (cont)

	2007	2008	2009	2010	2011
ROA	11.47%	11.53%	11.47%	9.11%	12.23%
ROE	18.12%	18.32%	18.12%	14.89%	20.29%

ROA & ROE



RCG Client Base



	2009	2010	2011
	Avg.	Avg.	Avg.
• Machinery cost/acre Range \$15.50 to \$220	\$61.26	\$79.36	\$89.46
• Labor cost per acre Range \$4.48 to \$125	\$33.66	\$37.71	\$45.48
• Combined average machinery & labor	\$94.92	\$117.07	\$134.94
(IFBA Machinery and Labor cost for 2010 was \$185.79)			
• Return on Assets (ROA)	11.47%	9.11%	12.23%
• Return on Equity (ROE)	18.12%	14.89%	20.29%
• Working Capital/Annual Expense		41.26%	41.42%
– (Nebraska FBA working capital/gross revenue for 2010 was 37%)			