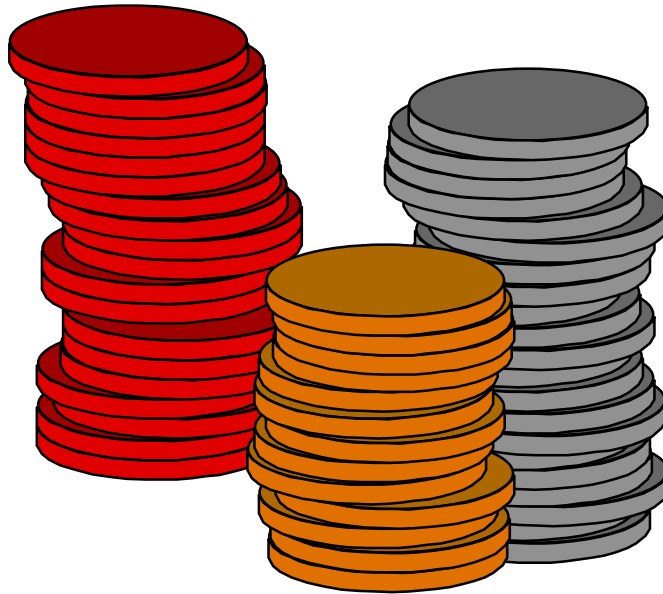


# 1998 Iowa County Retail Surplus Or Leakage



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**IOWA STATE UNIVERSITY**  
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Ames, Iowa

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Issued in furtherance of Cooperative Extension work, Acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture. Stan Johnson, director, Cooperative Extension Service, Iowa State University of Science and Technology, Ames, Iowa.

## INTRODUCTION

Iowa State University Extension Service has been computing retail surplus and leakage for Iowa counties for about 20 years. The purpose of these computations is to inform merchants and county leaders of the status of retail trade in their counties, compared to other counties, and to indicate any trends that may be developing. It is hoped that interested merchants and leaders will use this data as a basis for correcting deficiencies and taking advantage of opportunities in their respective trade areas. The following paragraphs attempt to answer some of the most frequently asked questions.

### **Sources of Data.**

All the sales data in the analysis comes from the *Iowa Retail Sales and Use Tax Report*. This report is compiled by the Iowa Department of Revenue and Finance from state sales tax returns. The reports are published quarterly, with an annual summary. There are some quirks in the data, but for the most part, it is very reliable. The population data comes from the *U.S. Census Bureau*.

The income data comes from *Survey of Buying Power*, published by *Sales and Marketing Management Magazine*. This organization updates census baseline data annually and has a good overall accuracy record.

### **Fiscal Year Period.**

All the sales data shown in this report are reported by fiscal year. These fiscal years correspond to the Department of Revenue and Finance fiscal years and run from April 1 through March 31. For example, fiscal year 1997 began on April 1, 1996 and ended on March 31, 1997. It should be noted that these fiscal years are different from the State's budgeting fiscal years which begin on June 1 and end on June 30

## EXPLANATION OF TERMS

### **Taxable Goods and Services.**

The sales reported in this report are based on goods and services subject to the retail sales tax. An approximation of food and drug sales which were exempted in 1974 has been added in each year since then to maintain continuity. This addition has varied between 15 percent and 18 percent. Other notable exemptions are feed, seed and fertilizer; new and used automobiles (these are subject to a use tax that is credited to the county of the purchaser); professional services such as medical and legal; and farm machinery and equipment. It can therefore be seen that sales reported herein understate total retail sales, however, all towns and counties are compared on the same basis.

### **Retail Trade Surplus or Leakage.**

The retail trade surplus or leakage figures compute the net outflow (leakage) or inflow (surplus) of retail trade for each county. The negative numbers indicate a leakage while the positive numbers indicate a surplus.

## **Method of Computing.**

The retail trade surplus or leakage is determined by comparing a county's actual sales, as reported by the Iowa Department of Revenue and Finance, with its potential sales. Potential sales are derived by the following equation.

$$\text{Potential Sales} = \text{County Population} \times \text{Index of Income} \times \text{State Average Sales per Person}$$

The index of income is computed by dividing average county income by average state income.

For example, if a county had a population of 10,000, the state average sales per person were \$9,000 and the index of income was 0.9, the potential sales would be  $10,000 \times \$9,000 \times 0.9 = \$81$  million.

If the actual sales for the county (as shown by the state sales tax report) was \$71 million, the leakage would be \$10 million or 12.3 percent of potential sales.

## **CAUTIONS**

Although this data is among the best in the country, there are certain quirks that cause confusion and apparent abnormalities:

### **The Utility Effect.**

Because utilities are subject to the sales tax in Iowa, certain counties can seem to have exaggerated retail sales. For example, a few sparsely populated counties have a multi-county Rural Electric Cooperative or a private utility. The home county often collects payments from all customers in the multi-county area and thus receives credit for all the sales. Occasionally a utility will change the location of its collection office, consequently lowering the apparent sales tax of the old county and raising it for the new county.

### **The Elimination of the Sales Tax on Farm Machinery.**

The sales tax on farm machinery and equipment was revoked in the late 1980s. For some counties that had large farm machinery sales, total retail sales may have dropped somewhat.

### **Leakage From Metropolitan Counties.**

Most people assume that metropolitan counties will have a surplus of retail trade. However, some counties such as Pottawattamie or Clinton will perennially experience a leakage of retail trade. These situations are difficult to explain, but usually these counties are near competing large trade areas and have relatively high incomes. Higher income people tend to be more mobile in their shopping habits and often shop in other large metropolitan areas.

### **The State University Effect.**

Counties such as Story and Johnson often appear as leakage counties. People assume that with all the sporting, entertainment and cultural events surrounding the state universities, a retail sales surplus will automatically ensue. However, the student enrollment at these universities is counted a part of that county's population. Studies conducted at Iowa State University indicate that college students spend only about half as much per capita in the college community, compared to the full-time residents. Consequently, the university counties seem to have a retail sales leakage.

### 1998 Iowa County Retail Surplus or Leakage

Descending Order by % Surplus or Leakage

<i>County</i>	<i>Population Estimate</i>	<i>Index of Income</i>	<i>Actual Sales (in millions)</i>	<i>Potential Sales (in millions)</i>	<i>Surplus or Leakage (in millions)</i>	<i>Surplus or Leakage as a % of Potential</i>	<i>Trade Area Population Gain or Loss</i>
Polk	356,132	120.6	\$6,356.49	\$4,383.63	+\$1,972.86	+45.0%	+160,278
Union	12,520	81.2	\$141.22	\$103.76	+\$37.46	+36.1%	+4,520
Linn	181,289	113.5	\$2,786.34	\$2,100.12	+\$686.22	+32.7%	+59,237
Cerro Gordo	46,408	100.0	\$615.89	\$473.66	+\$142.22	+30.0%	+13,935
Iowa	15,487	108.9	\$221.69	\$172.14	+\$49.55	+28.8%	+4,458
Webster	38,643	94.9	\$481.11	\$374.29	+\$106.81	+28.5%	+11,028
Scott	157,842	102.7	\$2,057.55	\$1,654.51	+\$403.04	+24.4%	+38,451
Dickinson	16,057	103.6	\$208.14	\$169.79	+\$38.35	+22.6%	+3,627
Clay	17,611	90.3	\$198.53	\$162.31	+\$36.21	+22.3%	+3,929
Black Hawk	121,594	98.5	\$1,460.87	\$1,222.43	+\$238.44	+19.5%	+23,718
Carroll	21,663	91.2	\$230.62	\$201.65	+\$28.97	+14.4%	+3,113
Des Moines	42,108	97.8	\$471.26	\$420.32	+\$50.95	+12.1%	+5,104
Dubuque	88,145	96.8	\$957.03	\$870.86	+\$86.17	+9.9%	+8,722
Wapello	35,523	86.1	\$339.78	\$312.17	+\$27.61	+8.8%	+3,142
Woodbury	101,964	107.8	\$1,217.93	\$1,121.87	+\$96.06	+8.6%	+8,731
Pottawattamie	85,294	92.5	\$817.47	\$805.26	+\$12.21	+1.5%	+1,293
Story	74,666	98.2	\$737.79	\$748.36	-\$10.57	-1.4%	-1,055
Emmet	10,973	85.2	\$93.46	\$95.42	-\$1.96	-2.1%	-226
Jefferson	17,079	88.4	\$145.27	\$154.10	-\$8.83	-5.7%	-978
Buena Vista	19,541	90.1	\$168.47	\$179.70	-\$11.23	-6.2%	-1,221
Marshall	38,818	102.9	\$377.59	\$407.68	-\$30.10	-7.4%	-2,866
Johnson	101,928	113.4	\$1,071.53	\$1,179.73	-\$108.20	-9.2%	-9,349
Lee	38,677	88.7	\$315.72	\$350.15	-\$34.42	-9.8%	-3,802
Cass	14,752	83.0	\$111.81	\$124.97	-\$13.16	-10.5%	-1,553
Hardin	18,575	99.1	\$165.91	\$187.88	-\$21.97	-11.7%	-2,172
Sioux	31,024	86.7	\$236.72	\$274.53	-\$37.81	-13.8%	-4,273
Mahaska	21,780	91.5	\$174.45	\$203.40	-\$28.96	-14.2%	-3,101
Winneshiek	20,833	87.0	\$155.72	\$184.99	-\$29.26	-15.8%	-3,296
Muscatine	40,939	104.3	\$361.89	\$435.81	-\$73.92	-17.0%	-6,944
O'Brien	14,987	83.0	\$104.64	\$126.96	-\$22.32	-17.6%	-2,634
Cherokee	13,342	92.3	\$101.34	\$125.69	-\$24.35	-19.4%	-2,585
Kossuth	17,909	84.6	\$124.04	\$154.64	-\$30.60	-19.8%	-3,544
Appanoose	13,532	77.4	\$85.62	\$106.90	-\$21.28	-19.9%	-2,694
Clinton	50,075	96.5	\$393.23	\$493.20	-\$99.97	-20.3%	-10,150
Jones	20,274	82.5	\$135.36	\$170.71	-\$35.36	-20.7%	-4,199
Allamakee	14,008	80.2	\$89.41	\$114.66	-\$25.26	-22.0%	-3,085
Wright	14,132	84.3	\$94.42	\$121.59	-\$27.17	-22.3%	-3,158
Montgomery	11,874	94.9	\$88.29	\$115.01	-\$26.72	-23.2%	-2,759
Fayette	21,924	81.6	\$139.61	\$182.59	-\$42.98	-23.5%	-5,161
Floyd	16,503	90.8	\$116.02	\$152.94	-\$36.92	-24.1%	-3,984
Clarke	8,231	85.0	\$52.71	\$71.41	-\$18.70	-26.2%	-2,156
Bremer	23,297	97.2	\$169.22	\$231.12	-\$61.90	-26.8%	-6,239
Winnebago	12,014	79.3	\$70.93	\$97.24	-\$26.31	-27.1%	-3,250
Marion	31,221	96.3	\$220.72	\$306.87	-\$86.15	-28.1%	-8,765
Humboldt	10,351	97.0	\$73.32	\$102.48	-\$29.16	-28.5%	-2,945
Greene	10,075	94.3	\$68.73	\$96.97	-\$28.24	-29.1%	-2,934
Poweshiek	18,941	95.6	\$130.89	\$184.81	-\$53.92	-29.2%	-5,526
Hamilton	16,034	85.3	\$98.74	\$139.59	-\$40.86	-29.3%	-4,693
Crawford	16,466	90.8	\$107.53	\$152.60	-\$45.07	-29.5%	-4,863
Palo Alto	10,075	90.0	\$64.81	\$92.55	-\$27.74	-30.0%	-3,020

### 1998 Iowa County Retail Surplus or Leakage

Descending Order by % Surplus or Leakage

<i>County</i>	<i>Population Estimate</i>	<i>Index of Income</i>	<i>Actual Sales (in millions)</i>	<i>Potential Sales (in millions)</i>	<i>Surplus or Leakage (in millions)</i>	<i>Surplus or Leakage as a % of Potential</i>	<i>Trade Area Population Gain or Loss</i>
Adair	8,152	90.8	\$52.11	\$75.55	-\$23.44	-31.0%	-2,529
Howard	9,711	84.9	\$57.79	\$84.15	-\$26.36	-31.3%	-3,042
Ida	8,008	99.9	\$55.59	\$81.65	-\$26.06	-31.9%	-2,556
Fremont	7,797	86.6	\$46.76	\$68.92	-\$22.16	-32.2%	-2,507
Page	17,147	90.1	\$106.45	\$157.68	-\$51.24	-32.5%	-5,572
Shelby	13,077	90.7	\$80.40	\$121.06	-\$40.66	-33.6%	-4,392
Washington	20,899	91.1	\$128.00	\$194.32	-\$66.32	-34.1%	-7,133
Henry	19,859	100.5	\$133.81	\$203.70	-\$69.89	-34.3%	-6,814
Plymouth	24,888	96.7	\$160.21	\$245.64	-\$85.42	-34.8%	-8,655
Jackson	20,048	82.7	\$108.30	\$169.22	-\$60.92	-36.0%	-7,218
Boone	26,190	96.9	\$165.33	\$259.02	-\$93.69	-36.2%	-9,474
Delaware	18,463	87.2	\$104.69	\$164.32	-\$59.63	-36.3%	-6,700
Mitchell	11,079	87.8	\$62.97	\$99.28	-\$36.31	-36.6%	-4,052
Lucas	9,118	76.7	\$44.90	\$71.38	-\$26.48	-37.1%	-3,382
Jasper	35,772	101.6	\$226.28	\$370.95	-\$144.67	-39.0%	-13,951
Osceola	7,064	84.1	\$36.95	\$60.63	-\$23.69	-39.1%	-2,760
Clayton	18,787	75.2	\$87.48	\$144.20	-\$56.71	-39.3%	-7,389
Chickasaw	13,424	89.3	\$72.53	\$122.35	-\$49.82	-40.7%	-5,466
Franklin	10,909	98.8	\$64.33	\$110.01	-\$45.68	-41.5%	-4,530
Ringgold	5,356	72.6	\$23.07	\$39.69	-\$16.62	-41.9%	-2,243
Adams	4,410	92.3	\$24.13	\$41.54	-\$17.42	-41.9%	-1,849
Buchanan	21,182	89.2	\$108.61	\$192.84	-\$84.24	-43.7%	-9,253
Davis	8,441	86.1	\$41.42	\$74.18	-\$32.76	-44.2%	-3,727
Guthrie	11,472	87.5	\$56.60	\$102.45	-\$45.85	-44.8%	-5,134
Lyon	11,985	83.1	\$55.66	\$101.65	-\$45.99	-45.2%	-5,422
Pocahontas	8,828	91.3	\$44.86	\$82.26	-\$37.40	-45.5%	-4,014
Sac	11,933	98.8	\$65.03	\$120.33	-\$55.30	-46.0%	-5,484
Monona	10,131	96.9	\$53.89	\$100.20	-\$46.30	-46.2%	-4,682
Decatur	8,185	64.6	\$28.95	\$53.97	-\$25.02	-46.4%	-3,794
Madison	13,740	94.2	\$70.69	\$132.10	-\$61.42	-46.5%	-6,388
Tama	17,668	99.6	\$95.88	\$179.61	-\$83.73	-46.6%	-8,236
Monroe	8,085	87.6	\$38.45	\$72.29	-\$33.84	-46.8%	-3,784
Benton	25,001	92.7	\$122.71	\$236.54	-\$113.83	-48.1%	-12,031
Wayne	6,769	74.6	\$26.10	\$51.54	-\$25.44	-49.4%	-3,341
Audubon	6,818	95.9	\$33.29	\$66.73	-\$33.44	-50.1%	-3,417
Hancock	12,019	100.8	\$60.40	\$123.65	-\$63.26	-51.2%	-6,149
Cedar	17,992	100.7	\$84.95	\$184.92	-\$99.97	-54.1%	-9,727
Calhoun	11,399	96.7	\$48.95	\$112.50	-\$63.55	-56.5%	-6,439
Dallas	35,798	111.0	\$175.92	\$405.56	-\$229.64	-56.6%	-20,270
Harrison	15,298	102.8	\$64.96	\$160.51	-\$95.55	-59.5%	-9,107
Taylor	7,128	78.1	\$22.66	\$56.82	-\$34.16	-60.1%	-4,285
Worth	7,786	88.5	\$27.34	\$70.33	-\$42.99	-61.1%	-4,759
Butler	15,739	96.4	\$59.52	\$154.86	-\$95.34	-61.6%	-9,690
Grundy	12,291	116.7	\$55.03	\$146.40	-\$91.37	-62.4%	-7,671
Warren	39,769	103.7	\$157.92	\$420.92	-\$263.00	-62.5%	-24,849
Van Buren	7,835	83.5	\$24.68	\$66.77	-\$42.10	-63.0%	-4,939
Keokuk	11,519	87.8	\$34.58	\$103.23	-\$68.64	-66.5%	-7,660
Mills	14,346	90.0	\$40.61	\$131.78	-\$91.17	-69.2%	-9,925
Louisa	11,885	104.4	\$30.88	\$126.64	-\$95.76	-75.6%	-8,987

**1998 Iowa County Retail Surplus or Leakage**

Alphabetical Order

<b>County</b>	<b>Population Estimate</b>	<b>Index of Income</b>	<b>Actual Sales (in millions)</b>	<b>Potential Sales (in millions)</b>	<b>Surplus or Leakage (in millions)</b>	<b>Surplus or Leakage as a % of Potential</b>	<b>Trade Area Population Gain or Loss</b>
Adair	8,152	90.8	\$52.11	\$75.55	-\$23.44	-31.0%	-2,529
Adams	4,410	92.3	\$24.13	\$41.54	-\$17.42	-41.9%	-1,849
Allamakee	14,008	80.2	\$89.41	\$114.66	-\$25.26	-22.0%	-3,085
Appanoose	13,532	77.4	\$85.62	\$106.90	-\$21.28	-19.9%	-2,694
Audubon	6,818	95.9	\$33.29	\$66.73	-\$33.44	-50.1%	-3,417
Benton	25,001	92.7	\$122.71	\$236.54	-\$113.83	-48.1%	-12,031
Black Hawk	121,594	98.5	\$1,460.87	\$1,222.43	+\$238.44	+19.5%	+23,718
Boone	26,190	96.9	\$165.33	\$259.02	-\$93.69	-36.2%	-9,474
Bremer	23,297	97.2	\$169.22	\$231.12	-\$61.90	-26.8%	-6,239
Buchanan	21,182	89.2	\$108.61	\$192.84	-\$84.24	-43.7%	-9,253
Buena Vista	19,541	90.1	\$168.47	\$179.70	-\$11.23	-6.2%	-1,221
Butler	15,739	96.4	\$59.52	\$154.86	-\$95.34	-61.6%	-9,690
Calhoun	11,399	96.7	\$48.95	\$112.50	-\$63.55	-56.5%	-6,439
Carroll	21,663	91.2	\$230.62	\$201.65	+\$28.97	+14.4%	+3,113
Cass	14,752	83.0	\$111.81	\$124.97	-\$13.16	-10.5%	-1,553
Cedar	17,992	100.7	\$84.95	\$184.92	-\$99.97	-54.1%	-9,727
Cerro Gordo	46,408	100.0	\$615.89	\$473.66	+\$142.22	+30.0%	+13,935
Cherokee	13,342	92.3	\$101.34	\$125.69	-\$24.35	-19.4%	-2,585
Chickasaw	13,424	89.3	\$72.53	\$122.35	-\$49.82	-40.7%	-5,466
Clarke	8,231	85.0	\$52.71	\$71.41	-\$18.70	-26.2%	-2,156
Clay	17,611	90.3	\$198.53	\$162.31	+\$36.21	+22.3%	+3,929
Clayton	18,787	75.2	\$87.48	\$144.20	-\$56.71	-39.3%	-7,389
Clinton	50,075	96.5	\$393.23	\$493.20	-\$99.97	-20.3%	-10,150
Crawford	16,466	90.8	\$107.53	\$152.60	-\$45.07	-29.5%	-4,863
Dallas	35,798	111.0	\$175.92	\$405.56	-\$229.64	-56.6%	-20,270
Davis	8,441	86.1	\$41.42	\$74.18	-\$32.76	-44.2%	-3,727
Decatur	8,185	64.6	\$28.95	\$53.97	-\$25.02	-46.4%	-3,794
Delaware	18,463	87.2	\$104.69	\$164.32	-\$59.63	-36.3%	-6,700
Des Moines	42,108	97.8	\$471.26	\$420.32	+\$50.95	+12.1%	+5,104
Dickinson	16,057	103.6	\$208.14	\$169.79	+\$38.35	+22.6%	+3,627
Dubuque	88,145	96.8	\$957.03	\$870.86	+\$86.17	+9.9%	+8,722
Emmet	10,973	85.2	\$93.46	\$95.42	-\$1.96	-2.1%	-226
Fayette	21,924	81.6	\$139.61	\$182.59	-\$42.98	-23.5%	-5,161
Floyd	16,503	90.8	\$116.02	\$152.94	-\$36.92	-24.1%	-3,984
Franklin	10,909	98.8	\$64.33	\$110.01	-\$45.68	-41.5%	-4,530
Fremont	7,797	86.6	\$46.76	\$68.92	-\$22.16	-32.2%	-2,507
Greene	10,075	94.3	\$68.73	\$96.97	-\$28.24	-29.1%	-2,934
Grundy	12,291	116.7	\$55.03	\$146.40	-\$91.37	-62.4%	-7,671
Guthrie	11,472	87.5	\$56.60	\$102.45	-\$45.85	-44.8%	-5,134
Hamilton	16,034	85.3	\$98.74	\$139.59	-\$40.86	-29.3%	-4,693
Hancock	12,019	100.8	\$60.40	\$123.65	-\$63.26	-51.2%	-6,149
Hardin	18,575	99.1	\$165.91	\$187.88	-\$21.97	-11.7%	-2,172
Harrison	15,298	102.8	\$64.96	\$160.51	-\$95.55	-59.5%	-9,107
Henry	19,859	100.5	\$133.81	\$203.70	-\$69.89	-34.3%	-6,814
Howard	9,711	84.9	\$57.79	\$84.15	-\$26.36	-31.3%	-3,042
Humboldt	10,351	97.0	\$73.32	\$102.48	-\$29.16	-28.5%	-2,945
Ida	8,008	99.9	\$55.59	\$81.65	-\$26.06	-31.9%	-2,556
Iowa	15,487	108.9	\$221.69	\$172.14	+\$49.55	+28.8%	+4,458
Jackson	20,048	82.7	\$108.30	\$169.22	-\$60.92	-36.0%	-7,218
Jasper	35,772	101.6	\$226.28	\$370.95	-\$144.67	-39.0%	-13,951

**1998 Iowa County Retail Surplus or Leakage**

Alphabetical Order

<b>County</b>	<b>Population Estimate</b>	<b>Index of Income</b>	<b>Actual Sales (in millions)</b>	<b>Potential Sales (in millions)</b>	<b>Surplus or Leakage (in millions)</b>	<b>Surplus or Leakage as a % of Potential</b>	<b>Trade Area Population Gain or Loss</b>
Jefferson	17,079	88.4	\$145.27	\$154.10	-\$8.83	-5.7%	-978
Johnson	101,928	113.4	\$1,071.53	\$1,179.73	-\$108.20	-9.2%	-9,349
Jones	20,274	82.5	\$135.36	\$170.71	-\$35.36	-20.7%	-4,199
Keokuk	11,519	87.8	\$34.58	\$103.23	-\$68.64	-66.5%	-7,660
Kossuth	17,909	84.6	\$124.04	\$154.64	-\$30.60	-19.8%	-3,544
Lee	38,677	88.7	\$315.72	\$350.15	-\$34.42	-9.8%	-3,802
Linn	181,289	113.5	\$2,786.34	\$2,100.12	+\$686.22	+32.7%	+59,237
Louisa	11,885	104.4	\$30.88	\$126.64	-\$95.76	-75.6%	-8,987
Lucas	9,118	76.7	\$44.90	\$71.38	-\$26.48	-37.1%	-3,382
Lyon	11,985	83.1	\$55.66	\$101.65	-\$45.99	-45.2%	-5,422
Madison	13,740	94.2	\$70.69	\$132.10	-\$61.42	-46.5%	-6,388
Mahaska	21,780	91.5	\$174.45	\$203.40	-\$28.96	-14.2%	-3,101
Marion	31,221	96.3	\$220.72	\$306.87	-\$86.15	-28.1%	-8,765
Marshall	38,818	102.9	\$377.59	\$407.68	-\$30.10	-7.4%	-2,866
Mills	14,346	90.0	\$40.61	\$131.78	-\$91.17	-69.2%	-9,925
Mitchell	11,079	87.8	\$62.97	\$99.28	-\$36.31	-36.6%	-4,052
Monona	10,131	96.9	\$53.89	\$100.20	-\$46.30	-46.2%	-4,682
Monroe	8,085	87.6	\$38.45	\$72.29	-\$33.84	-46.8%	-3,784
Montgomery	11,874	94.9	\$88.29	\$115.01	-\$26.72	-23.2%	-2,759
Muscatine	40,939	104.3	\$361.89	\$435.81	-\$73.92	-17.0%	-6,944
O'Brien	14,987	83.0	\$104.64	\$126.96	-\$22.32	-17.6%	-2,634
Osceola	7,064	84.1	\$36.95	\$60.63	-\$23.69	-39.1%	-2,760
Page	17,147	90.1	\$106.45	\$157.68	-\$51.24	-32.5%	-5,572
Palo Alto	10,075	90.0	\$64.81	\$92.55	-\$27.74	-30.0%	-3,020
Plymouth	24,888	96.7	\$160.21	\$245.64	-\$85.42	-34.8%	-8,655
Pocahontas	8,828	91.3	\$44.86	\$82.26	-\$37.40	-45.5%	-4,014
Polk	356,132	120.6	\$6,356.49	\$4,383.63	+\$1,972.86	+45.0%	+160,278
Pottawattamie	85,294	92.5	\$817.47	\$805.26	+\$12.21	+1.5%	+1,293
Poweshiek	18,941	95.6	\$130.89	\$184.81	-\$53.92	-29.2%	-5,526
Ringgold	5,356	72.6	\$23.07	\$39.69	-\$16.62	-41.9%	-2,243
Sac	11,933	98.8	\$65.03	\$120.33	-\$55.30	-46.0%	-5,484
Scott	157,842	102.7	\$2,057.55	\$1,654.51	+\$403.04	+24.4%	+38,451
Shelby	13,077	90.7	\$80.40	\$121.06	-\$40.66	-33.6%	-4,392
Sioux	31,024	86.7	\$236.72	\$274.53	-\$37.81	-13.8%	-4,273
Story	74,666	98.2	\$737.79	\$748.36	-\$10.57	-1.4%	-1,055
Tama	17,668	99.6	\$95.88	\$179.61	-\$83.73	-46.6%	-8,236
Taylor	7,128	78.1	\$22.66	\$56.82	-\$34.16	-60.1%	-4,285
Union	12,520	81.2	\$141.22	\$103.76	+\$37.46	+36.1%	+4,520
Van Buren	7,835	83.5	\$24.68	\$66.77	-\$42.10	-63.0%	-4,939
Wapello	35,523	86.1	\$339.78	\$312.17	+\$27.61	+8.8%	+3,142
Warren	39,769	103.7	\$157.92	\$420.92	-\$263.00	-62.5%	-24,849
Washington	20,899	91.1	\$128.00	\$194.32	-\$66.32	-34.1%	-7,133
Wayne	6,769	74.6	\$26.10	\$51.54	-\$25.44	-49.4%	-3,341
Webster	38,643	94.9	\$481.11	\$374.29	+\$106.81	+28.5%	+11,028
Winnebago	12,014	79.3	\$70.93	\$97.24	-\$26.31	-27.1%	-3,250
Winneshiek	20,833	87.0	\$155.72	\$184.99	-\$29.26	-15.8%	-3,296
Woodbury	101,964	107.8	\$1,217.93	\$1,121.87	+\$96.06	+8.6%	+8,731
Worth	7,786	88.5	\$27.34	\$70.33	-\$42.99	-61.1%	-4,759
Wright	14,132	84.3	\$94.42	\$121.59	-\$27.17	-22.3%	-3,158