

Accounts Receivable Percentage Average - Overall Summary

As of June 30, 2010

| <u>By Region</u> | <u>Current</u> | <u>30+</u> | <u>60+</u> | <u>90+</u> | <u>120+</u> | <u>Gross Profit</u> | <u>Yards Reporting</u> |
|---------------------|----------------|------------|------------|------------|-------------|---------------------|------------------------|
| Eastern IA | 78.0% | 6.5% | 5.0% | 6.5% | 4.0% | 25.0% | 2 |
| Northern IA | 59.3% | 16.8% | 8.0% | 10.5% | 5.5% | 20.3% | 4 |
| Southern IA | 63.0% | 12.0% | 6.0% | 11.0% | 2.5% | 27.0% | 2 |
| Western IA | 85.0% | 10.0% | 2.0% | 1.0% | 1.0% | 16.0% | 1 |
| Eastern ND | 84.3% | 5.3% | 4.3% | 0.7% | 5.3% | 26.3% | 3 |
| Eastern NE | 62.5% | 15.0% | 5.5% | 4.3% | 14.3% | 26.3% | 4 |
| Eastern SD | 56.3% | 22.0% | 9.7% | 11.0% | 0.0% | 30.3% | 3 |
| Northern MN | 88.0% | 7.5% | 2.5% | 1.5% | 0.5% | 24.1% | 2 |
| Southern MN | 61.0% | 11.3% | 5.0% | 3.3% | 19.3% | 26.5% | 3 |
| Twin Cities (Metro) | 57.4% | 14.0% | 4.6% | 3.2% | 20.8% | 24.8% | 5 |

By Annual Sales Volume

| | | | | | | | |
|------------------------------|-------|-------|------|-------|-------|-------|----|
| Up to \$1,000,000 | 71.7% | 13.7% | 9.0% | 0.7% | 5.0% | 27.7% | 3 |
| \$1,000,000 to \$1,500,000 | 60.0% | 16.3% | 7.7% | 15.3% | 0.3% | 23.0% | 3 |
| \$1,500,000 to \$3,000,000 | 62.8% | 9.5% | 6.0% | 7.5% | 13.5% | 23.5% | 4 |
| \$3,000,000 to \$5,000,000 | 68.5% | 10.0% | 4.3% | 3.5% | 11.0% | 26.0% | 4 |
| \$5,000,000 to \$10,000,000 | 66.5% | 13.7% | 4.0% | 3.8% | 12.0% | 24.3% | 11 |
| \$10,000,000 to \$25,000,000 | 72.3% | 11.7% | 7.0% | 7.0% | 2.0% | 27.0% | 3 |
| Over \$25,000,000 | 54.0% | 21.0% | 7.0% | 4.0% | 20.0% | 27.0% | 1 |

By State

| | | | | | | | |
|--------------|-------|-------|------|-------|-------|-------|----|
| Iowa | 67.1% | 12.7% | 6.2% | 8.7% | 4.0% | 21.8% | 9 |
| Minnesota | 64.6% | 11.9% | 4.3% | 2.9% | 16.3% | 25.0% | 10 |
| North Dakota | 84.3% | 5.3% | 4.3% | 0.7% | 5.3% | 26.3% | 3 |
| South Dakota | 56.3% | 22.0% | 9.7% | 11.0% | 0.0% | 30.3% | 3 |
| Nebraska | 62.5% | 15.0% | 5.5% | 4.3% | 14.3% | 26.3% | 4 |

NLA

| | | | | | | | |
|---------|-------|-------|------|------|------|-------|----|
| Overall | 66.3% | 12.9% | 5.6% | 5.5% | 9.4% | 25.0% | 29 |
|---------|-------|-------|------|------|------|-------|----|

09 vs. '10 Sales + (or) -

| | <u>Yards</u> |
|------------------|--------------|
| Down 10% or More | 27.6% |
| Down 9% - 7% | 6.9% |
| Down 6% - 3% | 6.9% |
| Down 2% - .01% | 6.9% |
| 0% (No Change) | 13.8% |
| Up .01% - 2% | 3.4% |
| Up 3% - 6% | 13.8% |
| Up 7% - 9% | 3.4% |
| Up 10% or More | 17.2% |