Nov. 16, 2006

Name of listed company: ISEKI & CO., LTD.
Stock Exchange Listing Tokyo, Osaka
Company Code: 6310 (URL http://www.iseki.co.jp)
Head Office: Tokyo
Representative: Title President — Name Hiroyuki Nakano
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Date of meeting of Board of Directors to approve financial results: Nov. 16, 2006
Adoption of U.S. GAAP: None

Summary Announcement of Consolidated Financial Results for the Six Months Ended September 30, 2006

I. Financial Results for the six months ended September 30, 2006 (April 1, 2006－September 30, 2006)

A. Results of operations

(Rounded down to millions of yen, %)

	Six Months Ended Sep. 30, 2006	%	Six Months Ended Sep. 30, 2005	%	Year Ended Mar. 31, 2006
Net Sales	76,240	(3.8)	79,213	3.4	161,744
Operating Income	2,978	(12.0)	3,383	19.2	7,458
Ordinary Income	2,890	(12.6)	3,305	27.5	6,860
Net Income	1,990	21.3	1,641	(18.0)	3,756
Net Income per Share (yen)					
Non-diluted	8.81		7.58		17.23
Fully Diluted	8.09		6.67		15.27

Notes:

1. Investment gain (loss) by equity method:
   - Six months ended Sep. 30, 2006 －
   - Six months ended Sep. 30, 2005 －
   - Year ended Mar. 31, 2006 －
2. Average number of shares outstanding (consolidated):
   - Six months ended Sep. 30, 2006 225,862,188 shares
   - Six months ended Sep. 30, 2005 216,433,707 shares
   - Year ended Mar. 31, 2006 217,996,080 shares
3. Change in accounting policies: None
4. Changes (%) in net sales, operating income, ordinary income and net income for the period represent the increase or decrease relative to the same period of the previous year.

B. Financial Position

(Rounded down to millions of yen)

	Six Months Ended Sep. 30 2006	Six Months Ended Sep. 30 2005	Year Ended Mar. 31, 2006
Total Assets	193,302	192,144	183,831
Net Assets	61,300	53,132	58,644
Shareholders' Equity to Total Assets Ratio (%)	30.9	27.7	31.9
Net Assets per share (yen)	264.48	245.52	259.64

Notes: Number of shares outstanding as of Sep. 30, 2006 (Consolidated): 225,856,581shares

Number of shares outstanding as of Sep. 30, 2005 (Consolidated): 216,406,650shares

Number of shares outstanding as of Mar. 31, 2006 (Consolidated): 225,869,383shares

C. Cash Flows

(Rounded down to millions of yen)

	Six Months Ended Sep. 30 2006	Six Months Ended Sep. 30 2005	Year Ended Mar. 31, 2006
Cash Flows from Operating Activities	(4,177)	(5,523)	4,338
Cash Flows from Investing Activities	(2,420)	(859)	(2,606)
Cash Flows from Financing Activities	6,874	5,748	(3,048)
Cash and Cash Equivalents at End of Period	6,844	7,296	6,589

D. Notes concerning the scope of consolidation and application of the equity method

Number of consolidated subsidiaries: 35

Number of non- consolidated subsidiaries accounted for by the equity method: －

Number of affiliated companies accounted for by the equity method: －

E. Changes in scope of consolidation and application of the equity method

Number of consolidated subsidiaries added: 1 excluded: －

Number of companies commenced using equity method added: － excluded: －

II. Performance Forecast (April 1, 2006－March 31, 2007)

(Millions of yen)

	Year ending Mar.31,2007
Net Sales	160,000
Operating Income	5,500
Ordinary Income	5,000
Net Income	2,500

For reference: The estimated net income per share for the year is ¥11.07

Cautionary statement: The forecast for operating results has been produced based on information presently available. It is possible that in the future actual results may differ from the anticipated figures for a variety of reasons. Please refer to page 8 of attached material for the matter concerning the above-mentioned expectation.

The Iseki Group

The main business of the Iseki Group is the development, manufacture and sale of agricultural machinery for rice and vegetable farming. We also market consumer-oriented products, manufacture testing equipment, and are currently developing our sales and service as well as other business activities.

Below is a diagrammatic representation of the Iseki Group.

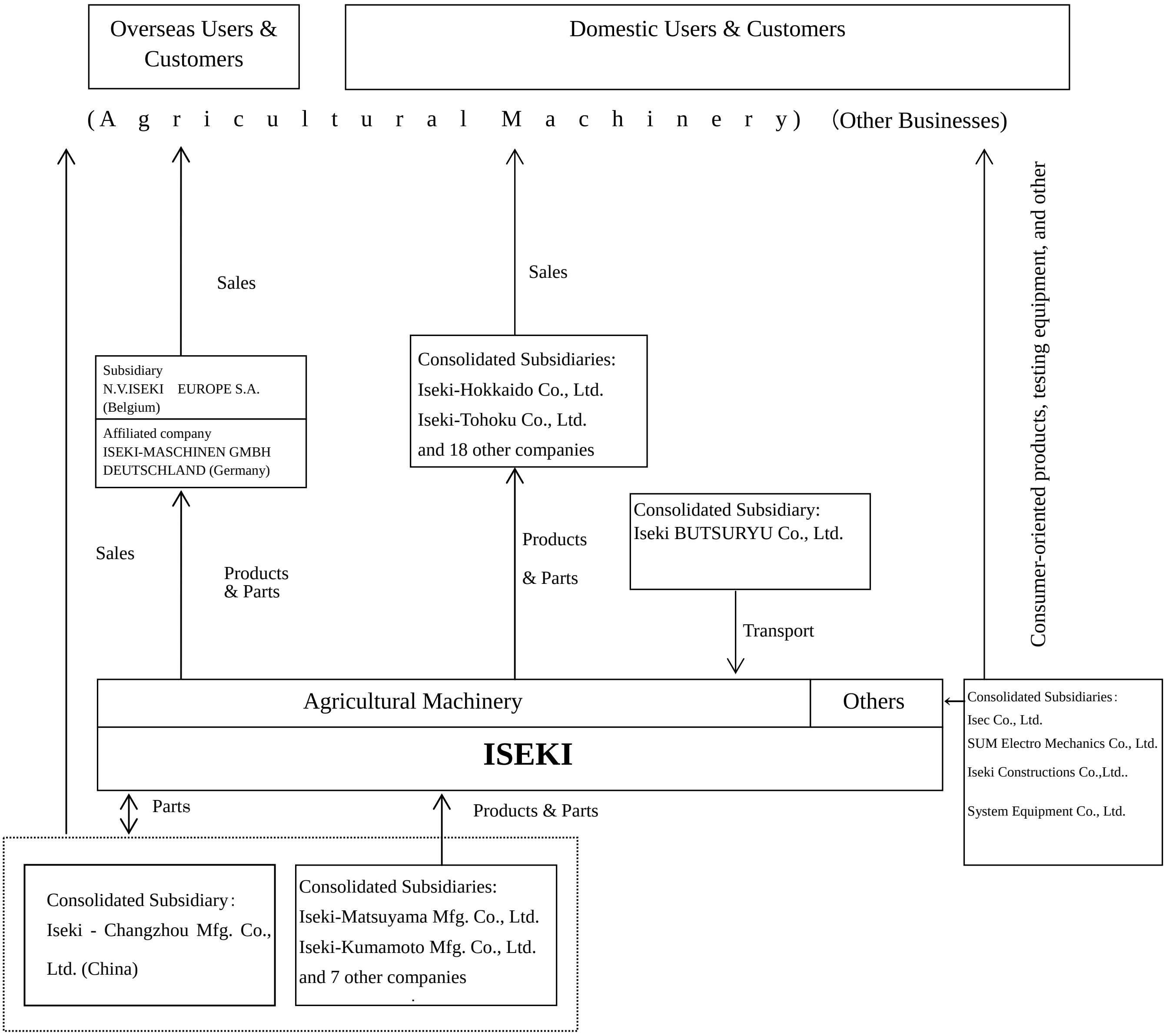
(Agricultural Machinery)

The development and design of agricultural machinery is primarily handled by the parent company. 10 companies, including Iseki-Matsuyama Mfg. Co., Ltd. and Iseki-Kumamoto Mfg. Co., Ltd., handle our agricultural machinery manufacturing and component processing activities, and 20 domestic sales companies market and sell the machinery across the country. Overseas marketing operations are handled by local distributors and affiliates as well as a wholly owned subsidiary in China, Iseki - Changzhou Mfg. Co., Ltd.

(Other businesses)

Isec Co., Ltd. markets consumer-oriented products. SUM Electro Mechanics Co., Ltd. is responsible for the manufacture and sale of testing equipment, and System Equipment Co., Ltd. provides information processing services.

Following is a schematic diagram of the Iseki Group.



Iseki's Management Policies

1. Iseki's Basic Management Principles

During the 80 years since its establishment, ISEKI has contributed to the modernization of Japan's agricultural industry as a full-line manufacturer specializing in agricultural machinery. Over the period, we have consistently pursued efficient and laborsaving advances in agriculture, and have served the market by pioneering the development of a quantity great deal of agricultural machinery and facilities.

When we consider the questions of an increasing world population and food supply, and then our own nation's food self-sufficiency and land preservation, our role to serve the farming sector becomes important and our duty to society as a manufacturer of agricultural machinery becomes even more significant.

ISEKI will continue to operate under a basic business philosophy of "providing products that delight our customers so that the company can contribute to agriculture, both in Japan and throughout the world.

To reach this goal, our highest priority objectives are "to promote our brand name products, to improve quality, to accelerate cost-cutting measures and to strengthen our service". We are aiming for a corporate culture that can maintain a stable operating performance and will continue in our efforts to reform our profit structure.

2. Our Policy on Profit Distribution

At Iseki, we recognize that the method for determining dividends to be paid to shareholders is one of the most important policies to be made. Our basic policy is to take into consideration, not just consolidated financial results, but our Group's financial position and future business movements, before settling on a sustainable and steady dividend distribution method.

3. Three-year Plan Management Strategies & Issues to be Addressed

(1) Three-year Plan Management Strategies

1. Business Climate

While recovery phase of the Japanese economy continues, business climate surrounding industry requires stern measures in the face of sustained high prices for oil and raw materials, rising interest rates. In the domestic market for agricultural machinery, we anticipate significant structural adjustments to take place in the agriculture industry within short period of time, due to government measures to stabilize farm management by creating and supporting principal farmers.

In overseas markets, we expect rapid farm mechanization in particular wider use of rice cultivating machinery in Asian countries reflecting their remarkable economic growth. Our sales in the North American and European markets have shifted solidly, centering on tractors and lawn mowers.

2. Three-year Plan Management Strategies.

ISEKI has prepared a three-year plan with FY2007 as its first year of implementation. Primary objectives of FY2009 and basic strategies to attain the objectives are as set out below, and ISEKI fully committed to promoting various measures in group companies.

3. Primary Objectives and Basic Strategies of Three-year Plan

Primary objectives and basic strategies of the Three-year Plan started with in FY2007 as its first year are as follow.

(Primary objectives [FY2009])

a. Ratio of overseas sales 15%

b. Domestic share of agricultural machinery 20%

c. Operating income margin 5.5% or more

d. Shareholders' equity to total assets ratio 40% or more

e. Interest bearing liabilities to shareholders' equity ratio (D/E Ratio)
0.6 times or below.

(Basic strategies)

a. Expansion of overseas sales.

We aim at achieving an overseas sales ratio of 15% in FY2009, and 20% by the end of FY2011.

b. To secure a 20% share of the domestic agricultural machinery market.

c. To strengthen product competitiveness further.

d. To improve consolidated financial position by strengthening earning power and cash flow.

(2) Issues to be addressed

Iseki Group is committed to a speedy reform of its earning structure in order to create corporate strength which will bring stable profits in future even in a drastically changing business environment. While we try to maintain and expand our sales by enhancing client satisfaction through the introduction of low priced but with high quality products and services from the view point of customers, we will also promote the creation of a low cost corporate structure and strengthening our consolidated financial structure. The following are the primary objectives to be pursued in the "Three-Year Plan" started in FY2007.

1. Expansion of Sales and Market Share

In the midst of intensifying competition in the market, we place the "expansion of sales and market share" as the most important managerial issue which will be fully committed to by Iseki Group as a whole. In the domestic market, we will organize a system which allows us to have a swift and proper response to the drastic changes in the agriculture industry, aiming to satisfy the diverse needs of our customers. In particular, we will strengthen our commitment to the market for principal farmers in order to obtain fresh clients. With respect to overseas markets, we will strengthen our sales support system in the Asian markets where particularly high growth is expected, and will make efforts to expand overseas sales with a drive to increase sales and consolidate the presence of our products in the market.

2. Strengthening Product Competitiveness

We continue to develop and market products that accurately meet customer's needs. We strive to enhance overall product competitiveness by stepping up efforts to reduce costs and improve the quality of customer service.

3. Improvement of Consolidated Financial Position (Strengthening of Earning Power and Cash Flow)

We endeavor to strengthen earning power and cash flow at every consolidated group company level in order to improve further our consolidated financial position. We continue to aim to reduce the balance of interest-bearing liabilities and to manage the Group's capital and assets more effectively.

4. Establishment of Internal Control System in our Group

Our group will make all out efforts to establish internal control systems with a view to enhancing business effectiveness and efficiency, securing the reliability of financial reports, promoting compliance with laws and regulations related to our business activities and protecting assets. Towards this end, we will review and prepare various regulations, systems and a reporting system within the group along with the preparation and enrichment of a risk controlling system, compliance system and others.

Iseki Group treats environmental issues as one of most important issues of managerial responsibility. With this understanding, we will enforce our commitment to environmental issues such as resource conservation, energy conservation, recycling exhaust gases and noise pollution.

4. Items Related to the Parent Company, etc.

The company does not have a parent company, etc.

Management Performance & Financial Position

1. Management Performance

(1) The Interim Period in Review

The recovery phase of the Japanese economy continued in the interim fiscal period just ended, fed by an increase in domestic demand such as consumer spending and capital expenditures as well as exports. Nevertheless, the business environment continues to preclude us from being optimistic in light of intense market competition and material prices which remain at a high level.

In regard to the domestic agricultural environment, Japanese agriculture is undergoing a period of major structural changes. Three reform laws such as "New Law for Stabilization of Management of Principal Bearers of Agriculture" were made into law in June this year and "Outline of the Program for Stabilization of Management Income" was adopted in July. The domestic agricultural machinery market remained inactive in the interim fiscal period just ended possibly due to delayed purchasing in a move to wait and see the direction of the agricultural policy in the midst of promotion to foster bearers of agriculture and a resultant increase of certified farmers and further accelerated organization of collective farming. On the other hand, exports in total industry continued to shift favorably.

Under the circumstances, in spite of efforts of the ISEKI Group to broaden its line of new products to meet the diverse needs of customers, and to increase both domestic sales and exports, sales for the interim fiscal period just ended declined ¥3.0 billion from the same period last year to ¥76.2 billion (down 3.8%). Domestic sales declined ¥2.3 billion to ¥67.5 billion (down 3.3%) due to inactive agricultural machinery market. Overseas sales declined ¥0.7 billion from the same period last year to ¥8.7 billion (down 7.5%).

Operating income declined ¥0.404 billion from the same period last year to ¥2.978 billion (down 12.0%) mostly due to decreased gross income by reduced revenue.

Ordinary income decreased ¥0.415 billion from the same period last year to ¥2.89 billion (down 12.6%). Interim net income increased ¥0.349 billion to ¥1.99 billion (up 21.3%) mainly due to lower corporate tax.

(2) Sales by Product

1. Domestic

Sales of machinery for soil preparation (tractors, tillers, etc) dropped to ¥18.1 billion (down 4.4% from the same period last year). Sales of cultivating machinery (rice transplanters, vegetable transplanters) were at ¥6.7billion (down 7.7%). Sales of harvesting and processing machines (combine harvesters, drying machines, etc) were at ¥9.1 billion (down 12.1%). Sales of farming implements and spare parts were at ¥15.6 billion (down 1.4%). Sales of agricultural facilities and other agriculture-related items stood at ¥12.4 billion (up 7.0%), of which sales of agricultural facilities were ¥3.0 billion, up 80.7% from the same period last year. Other sales were at ¥5.6 billion (down 3.7%).

2. Overseas

Sales of machinery for soil preparation declined to ¥7.1 billion (down 11.7% from the same period last year) mainly due to anticipated shipping of new type tractors to North American market in the same period last year. Sales of cultivating machinery were at ¥0.2 billion (up 348.6%) , thanks to increased sales of rice transplanters. Sales of harvesting and processing machinery rose to ¥0.7 billion (up 20.6%) due to increased sales of combine harvesters. Sales of farming implements and spare parts remained almost flat at ¥0.5 billion (down 0.7%).

2. Financial Position

1) Financial Position

Total assets as of the end of the interim fiscal period just ended increased ¥1.2 billion from the same period last year to ¥193.3 billion. In terms of assets, current assets decreased ¥1.5 billion. Main components were a ¥4.5 billion decrease in notes receivables and accounts receivable, a ¥5.0 billion increase in inventories and a ¥2.2 billion decrease in other current assets such as deferred tax assets. Fixed assets increased ¥2.7 billion from the same period last year.

Respectively, tangible fixed assets increased ¥1.0 billion mainly due to increased construction in progress, and investment and other assets increased ¥1.7 billion mainly due to increased advance pension payment and deferred tax asset.

Meantime, total liabilities decreased ¥5.5 billion. Interest bearing liabilities decreased ¥4.3 billion due to a ¥3.3 billion reduction of bonds with stock warrant by exercise of the warrant and a partial repayment of long-term debt. Net assets increased to ¥61.3 billion. Equity ratio was improved to 30.9%, up 3.2% from the same period last year.

2) Cash Flow

Cash flow from operating activities for the interim period results in net expenditures every year due to the seasonal nature of the agriculture business. In the interim period just ended, it resulted in net expenditures of ¥4.2 billion (¥1.3 billion reduction from the same period last year). Cash flow from investment activities resulted in net expenditures of ¥2.4 billion (an increase of ¥1.5 billion from the same period last year). Cash flow from financing activities resulted in revenues of ¥6.8 billion (an increase of ¥1.1 billion from the same period last year).

The trend of cash flow indicators is as follows.

Indicator		Mar. 31, 2004	Mar. 31, 2005	Sep.30 2005	Mar. 31, 2006	Sep. 30, 2006
Equity ratio	(%)	25.1	28.0	27.7	31.9	30.9
Market-based equity ratio	(%)	34.3	38.7	38.9	65.0	41.2
Years until debt redeemed	(years)	6.3	9.6	―	12.8	―
Interest coverage ratio	(times)	7.0	4.9	―	4.3	―

・Equity ratio: Shareholders' equity / Total assets
・Market-based equity ratio: Total market price of shares / Total assets
・Years until debt recovered: Interest-bearing liabilities / Operating cash flow
・Interest coverage ratio: Cash flow from operating activities / Interest payments

Notes: 1. All figures have been calculated using consolidated-based financial figures.
2. The total market price of shares is the product of the per-share closing price at the end of the interim period and the total number of shares outstanding (less treasury stocks) at the end of the interim period.
3. The Operating cash flow uses the cash flows from operating activities as per the Consolidated Statement of Cash Flows. Interest-bearing liabilities use all the borrowings and debt as recorded in the Consolidated Balance Sheets. The Interest payments use the interest paid as recorded in the Consolidated Statement of Cash Flows.
4. Years until debt redeemed and interest coverage ratio for the interim period were not given due to negative operating cash flow.

3. Forecast for the Fiscal Year Ending March 31, 2007

We anticipate the unfavorable business climate to continue in the domestic agricultural machinery market. Under the circumstances, while we strive to maintain sales of the machinery by aggressive introduction of new products, reduction in the sales of spare parts and others is expected.

In terms of exports, we expect sales for January-March 2007 to be less than the initial performance forecast due to a fall in sales in the fourth quarter when shipping used to be concentrated, since shipping came to be spread out due to a change of inventory policy on the part of our distributor in North America.

In terms of profit, we expect profit to be less than initial performance forecast mainly due to adjustment of production to squeeze inventory in addition to reduced gross profit which accompanies reduced sales.

With respect to forecast of full year consolidated performance, we expect sales to be ¥160 billion, ¥4.0 billion less than the initial forecast (¥1.7 billion reduction from the same period last year). Operating income is expected to be ¥5.5 billion, ¥1.0 billion less than the initial forecast (¥1.9 billion reduction from the same period last year). Ordinary income is expected to be ¥5.0 billion, ¥1.0 billion less than the initial forecast (¥1.8 billion reduction from the same period last year). We expect net income to be ¥2.5 billion, ¥1.0 billion less than the initial forecast (¥1.2 billion reduction from the same period last year).

Risks which could affect our business

Latent risks and uncertainties which could affect our future financial performance are exemplified as below:

1. Economic Conditions and Changes in the Environment of Agriculture

Sluggishness of domestic and/or overseas economic conditions and any change in the agriculture policy may negatively affect our financial performance through reduced demand for agricultural machinery.

2. Exchange Rate Fluctuation

There is a possibility that fluctuation of foreign exchange may negatively affect our financial performance.

3. Hike in Interest Rates

There is a possibility that a hike in interest rate may harm our financial performance.

4. Stock Market Fluctuation

As we hold securities, downward of the stock price may cause a loss.

5. Competition with Other Companies

We are involved in fierce competition with other companies in the market, and unless overall product competitiveness, including relevant services should be maintained, there is the possibility of a decline in our performance.

6. Risks Derived from International Business

Unexpected changes in tax and legal systems or political unrest of any particular country may cause harm to our financial performance.

7. Dependency on Specific Customers or Suppliers

Any change of business policy, business depression and failure of our specific customers or suppliers may harm our financial performance.

8. Serious Defects in Products and Services

The occurrence of serious defects in our products or services may negatively affect our financial performance.

9. Government Regulation on Environmental Issues, etc. and Occurrence of Related Difficulties.

Substantial costs may be incurred related to our products or business activities due to necessitated responses to public regulation of environmental issues etc, corrective measures undertaken upon the occurrence of troubles, law suites and other situations which could lead to a deterioration of our financial performance.

10. Risk of Natural Disasters and Accidents

Earthquakes, typhoons or unexpected accidents may occur, which may do harm to our financial performance.

The forecasts for future results and target figures produced by ISEKI & CO., LTD. are based on information available as the day of this announcement, and or assumptions made as of the same day regarding a number of latent risks and uncertainties that could affect future financial performance. Actual results could differ considerably depending on economic conditions, market trends, and future conditions for business operations hereafter.

Consolidated Interim Financial Statements

Consolidated Interim Balance Sheets

(millions of yen)

Account	Interim Period (as at Sep. 30, 2006)		Previous Period (as at Sep. 30, 2005)		Change from Previous Period	FY 2006 (as at Mar. 31, 2006)	
	Amount	Ratio	Amount	Ratio	Amount	Amount	Ratio
(Assets)		%		%			%
I Current Assets	**97,968**	**50.7**	**99,522**	**51.8**	**(1,553)**	**89,910**	**48.9**
Cash and time deposits	7,293		7,715		(421)	6,971	
Notes and accounts receivable	40,033		44,499		(4,465)	34,742	
Inventories	47,004		42,014		4,990	42,486	
Others	3,790		5,961		(2,171)	5,836	
Allowance for doubtful accounts	(154)		(669)		514	(126)	
II Fixsed Assets	**95,334**	**49.3**	**92,622**	**48.2**	**2,711**	**93,921**	**51.1**
1. Tangible fixed assets	**80,176**	**41.5**	**79,208**	**41.2**	**967**	**79,018**	**43.0**
Buildings and structures	15,196		15,028		168	15,044	
Machinery,equipment and vehicles	8,661		8,766		(104)	8,503	
Land	50,206		50,287		(80)	50,173	
Others	6,111		5,127		983	5,296	
2. Intangible fixed assets	**1,059**	**0.5**	**1,026**	**0.5**	**32**	**1,036**	**0.6**
3. Investments and other assets	**14,098**	**7.3**	**12,387**	**6.5**	**1,711**	**13,865**	**7.5**
Investment securities	8,953		8,417		535	9,234	
Others	5,905		4,816		1,088	5,289	
Allowance for doubtful accounts	(759)		(847)		88	(659)	
Total Assets	**193,302**	**100**	**192,144**	**100**	**1,157**	**183,831**	**100**

Consolidated Interim Balance Sheets

(millions of yen)

Account	Interim Period (as at Sep. 30, 2006)		Previous Period (as at Sep. 30, 2005)		Change from Previous Period	FY2006 (as at Mar.31, 2006)	
	Amount	Ratio	Amount	Ratio	Amount	Amount	Ratio
(Liabilities)		%		%			%
I Current Liabilities	**95,144**	**49.2**	**92,095**	**47.9**	**3,048**	**89,836**	**48.9**
Notes and accounts payable, trade	42,655		44,839		(2,184)	41,536	
Short-term borrowings	27,185		28,086		(900)	19,885	
Bonds (due within one year)	140		100		40	100	
Long-term debt (due within one year)	15,534		9,599		5,935	18,290	
Accrued income taxes	738		1,518		(779)	1,249	
Others	8,889		7,952		937	8,774	
II Long - term Liabilities	**36,857**	**19.1**	**45,388**	**23.6**	**(8,530)**	**33,790**	**18.4**
Bonds	8,065		11,360		(3,295)	8,135	
Long-term debt	12,039		18,159		(6,119)	8,905	
Deferred tax liability from land revaluation gain	7,595		7,261		334	7,595	
Accrued retirement benefits for employees	5,044		4,655		388	4,809	
Accrued directors' retirement benefits	276		212		64	258	
Others	3,836		3,740		96	4,087	
Total Liabilities	**132,001**	**68.3**	**137,484**	**71.5**	**(5,482)**	**123,627**	**67.3**
(Minority Interests in Consolidated Subsidiaries)							
Minority interests in consolidated subsidiaries	**—**	**—**	**1,527**	**0.8**	**—**	**1,558**	**0.8**
(Shareholders' Equity)							
I Common stock	—	—	22,534	11.7	—	22,784	12.4
II Capital surplus	—	—	11,693	6.1	—	12,815	7.0
III Retained earnings	—	—	7,627	4.0	—	9,760	5.3
IV Land revaluation reserve	—	—	10,891	5.7	—	10,527	5.7
V Net unrealized holding gain on securities	—	—	2,369	1.2	—	2,896	1.6
VI Foreign currency translation adjustments	—	—	(5)	(0.0)	—	15	0.0
VII Treasury stock	—	—	(1,978)	(1.0)	—	(154)	(0.1)
Total Shareholders' Equity	—	—	**53,132**	**27.7**	—	**58,644**	**31.9**
Total liabilities,Minority interests and Shareholders' Equity	—	—	**192,144**	**100**	—	**183,831**	**100**

Consolidated Interim Balance Sheets

(millions of yen)

Account	Interim Period (as at Sep.30, 2006)		Previous Period (as at Sep. 30, 2005)		Change from Previous Period	FY2006 (as at Mar. 31, 2006)	
	Amount	Ratio	Amount	Ratio	Amount	Amount	Ratio
(Net Assets)		%		%			%
I Shareholders' Equity	**46,513**	**24.1**	—	—	—	—	—
Common stock	22,784	11.8	—	—	—	—	—
Capital surplus	12,815	6.7	—	—	—	—	—
Retained earnings	11,073	5.7	—	—	—	—	—
Treasury stock	(159)	(0.1)	—	—	—	—	—
II Difference of Appreciation and Conversion	**13,220**	**6.8**	—	—	—	—	—
Net unrealized holding gain on securities	2,679	1.4	—	—	—	—	—
Land revaluation reserve	10,527	5.4	—	—	—	—	—
Foreign currency translation adjustments	14	0.0	—	—	—	—	—
III Minority Interests in Consolidated Subsidiaries	**1,566**	**0.8**	—	—	—	—	—
Total Net Assets	**61,300**	**31.7**	—	—	—	—	—
Total Liabilities and Net Assets	**193,302**	**100**	—	—	—	—	—

Consolidated Interim Statements of Income

(millions of yen)

Account		Interim Period (Apr.1, 2006 - Sep. 30, 2006)		Previous Period (Apr.1, 2005 - Sep. 30, 2005)		Change from Previous Period	FY2006 (Apr. 1, 2005 - Mar.31, 2006)	
		Amount	Ratio	Amount	Ratio	Amount	Amount	Ratio
			%		%			%
I	Net sales	76,240	100	79,213	100	(2,973)	161,744	100
II	Cost of sales	50,570	66.3	52,912	66.8	(2,342)	107,958	66.7
	Gross Profit	**25,669**	**33.7**	**26,300**	**33.2**	**(630)**	**53,785**	**33.3**
III	Selling, general and administrative expenses	22,691	29.8	22,917	28.9	(225)	46,326	28.7
	Operating Income	**2,978**	**3.9**	**3,383**	**4.3**	**(404)**	**7,458**	**4.6**
IV	Non-operating Income	731	1.0	797	1.0	(66)	1,763	1.1
	Interest and dividend income	148		157		(8)	403	
	Others	582		640		(57)	1,360	
V	Non-operating Expenses	818	1.1	875	1.1	(56)	2,361	1.5
	Interest expenses	540		570		(29)	1,121	
	Others	278		304		(26)	1,240	
	Ordinary Income	**2,890**	**3.8**	**3,305**	**4.2**	**(415)**	**6,860**	**4.2**
VI	Extraordinary Gains	35	0.0	787	1.0	(752)	907	0.6
	Gain on sale and property, plant and equipment	35		109		(74)	186	
	Gain on sale of investment securities	—		677		(677)	720	
VII	Extraordinary Losses	313	0.4	864	1.1	(550)	1,940	1.2
	Loss on sale of property, plant and equipment	114		189		(74)	412	
	Impairment loss	25		382		(356)	505	
	Transfer to allowance for doubtful accounts	130		41		88	195	
	Loss on Liquidation of a subsidiary	—		—		—	522	
	Loss from prior period adjustment	—		177		(177)	177	
	Others	42		73		(30)	127	
	Income before income taxes and minority interests	**2,612**	**3.4**	**3,229**	**4.1**	**(616)**	**5,827**	**3.6**
	Income taxes	559	0.7	1,476	1.9	(917)	1,655	1.0
	Income taxes, deferred	48	0.1	86	0.1	(37)	364	0.2
	Minority interests in consolidated subsidiaries	13	0.0	24	0.0	(11)	50	0.1
	Net Income	**1,990**	**2.6**	**1,641**	**2.1**	**349**	**3,756**	**2.3**

Consolidated Interim Statements of Changes in Net Assets

Interim Period (Apr.1, 2006-Sep. 30, 2006)

(millions of yen)

	Shareholders' equity				
	Common stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity
Balance at end of year	**22,784**	**12,815**	**9,760**	**(154)**	**45,206**
Changes of items during the period					
Dividends from surplus	—	—	(677)	—	(677)
Net income	—	—	1,990	—	1,990
Purchases of tresury stock	—	—	—	(5)	(5)
Net changes of items other than shareholders'equity	—	—	—	—	—
Total changes of items during the period	—	—	**1,313**	**(5)**	**1,307**
Balance at end of interim period	**22,784**	**12,815**	**11,073**	**(159)**	**46,513**

	Difference of appreciation and conversion				Minority interests in consolidated subsudiaries	Total net assets
	Net unrealized holding gain on securities	Land revaluation reserve	Foreign currency translation adjustments	Total difference of appreciation and conversion		
Balance at end of year	**2,896**	**10,527**	**15**	**13,438**	**1,558**	**60,203**
Changes of items during the period						
Dividends from surplus	—	—	—	—	—	(677)
Net income	—	—	—	—	—	1,990
Purchases of tresury stock	—	—	—	—	—	(5)
Net changes of items other than shareholders'equity	(217)	—	(1)	(218)	7	(210)
Total changes of items during the period	**(217)**	—	**(1)**	**(218)**	**7**	**1,097**
Balance at end of interim period	**2,679**	**10,527**	**14**	**13,220**	**1,566**	**61,300**

Consolidated Interim Statements of Surplus

(millions of yen)

Account	Previous Period (Apr.1, 2005 - Sep.30, 2005)	FY2006 (Apr.1, 2005 - Mar.31, 2006)
(Capital Surplus)		
I Balance of capital surplus at beginning of the year	11,664	11,664
II Increase in capital surplus	29	1,151
Issuance of common stock	—	250
Gain on disposal of treasury stock	29	900
III Balance of capital surplus at the end of the period	11,693	12,815
(Retained Earnings)		
I Balance of retained earnings at beginning of the year	6,829	6,829
II Increase in retained earnings	1,641	3,756
Net income	1,641	3,756
III Decrease in retained earnings	844	826
Cash dividends	649	649
Transfer from land revaluation reserve	194	176
IV Balance of retained earnings at the end of the period	7,627	9,760

Consolidated Interim Statements of Cash Flows (millions of yen)

	Account	Interim Period (Apr.1, 2006-Sep.30, 2006)	Previous Period (Apr.1, 2005-Sep.30, 2005)	Change from Previous Period	FY2006 (Apr.1, 2005-Mar.31, 2006)
I	**Cash Flows from Operating Activities**				
	Income before income taxes and minority interests	2,612	3,229	(616)	5,827
	Depreciation and amortization	1,798	1,949	(151)	3,910
	Impairment loss	25	382	(356)	505
	Amortization of consolidated adjustment account	—	(107)	107	(215)
	Goodwill Amortization	(110)	—	(110)	—
	Increase in reserve for retirement benefits	234	141	93	295
	Loss (gain) on sales of investment securities	—	(677)	677	(720)
	Interest and dividend income	(148)	(157)	8	(403)
	Interest expenses	481	510	(29)	1,000
	Effect of exchange rate changes	16	28	(11)	74
	Loss on sales of tangible and intangible fixed assets	78	79	(0)	225
	Loss on liquidation of a subsidary	—	—	—	522
	Decrease(increase) in notes and accounts receivable	(5,163)	(7,772)	2,609	862
	Decrease(increase)in inventories	(4,400)	(965)	(3,435)	(1,535)
	Increase(decrease) in notes and accounts payable	1,135	236	899	(3,066)
	Others	117	(101)	219	724
	Subtotal	(3,321)	(3,224)	(96)	8,005
	Interest and dividends received	145	157	(12)	404
	Interest paid	(472)	(506)	34	(1,000)
	Income taxes paid	(1,106)	(1,950)	844	(3,071)
	Refunded income taxes	575	—	575	—
	Net cash provided by (used in) operating activities	**(4,177)**	**(5,523)**	**1,346**	**4,338**
II	**Cash Flows from Investing Activities**				
	Payments for purchases of marketable securities	(21)	(3)	(18)	(4)
	Proceeds from sale of short-term securities	145	188	(43)	282
	Payments for purchases of tangible and intangible fixed assets	(2,999)	(2,685)	(314)	(5,651)
	Proceeds from sale of tangible and intangible fixed assets	552	688	(135)	1,646
	Payments for purchase of investment securities	(100)	(0)	(99)	(0)
	Proceeds from sale of investment securities	—	858	(858)	943
	Payment for purchase of subsidiary	(276)	—	(276)	—
	Net decrease (increase) of loans receivable	(16)	22	(39)	8
	Net decrease (increase) of time deposits	(66)	(19)	(47)	16
	Others	362	91	270	151
	Net cash used in (provided by)investing activities	**(2,420)**	**(859)**	**(1,561)**	**(2,606)**
III	**Cash Flows from Financing Activities**				
	Net increase in short-term borrowings	7,303	7,734	(431)	(470)
	Proceeds from long-term debt	6,840	1,887	4,953	4,966
	Repayments of long-term debt	(6,503)	(4,219)	(2,283)	(7,861)
	Proceeds from bonds issued	—	1,000	(1,000)	1,000
	Redemption of bonds	(80)	(20)	(60)	(40)
	Proceeds from sale of treasury stock	—	56	(56)	56
	Payments for purchases of treasury stock	(5)	(37)	31	(46)
	Payment of dividends	(677)	(649)	(27)	(649)
	Others	(3)	(3)	—	(3)
	Net cash used in financing activities	**6,874**	**5,748**	**1,125**	**(3,048)**
IV	**Effect of Exchange rate Changes on Cash and Cash Equivalents**	**(20)**	**(19)**	**(1)**	**(44)**
V	**Net Increase (decrease) in Cash and Cash Equivalents**	**254**	**(654)**	**909**	**(1,361)**
VI	**Cash and Cash Equivalents at beginning of year**	**6,589**	**7,803**	**(1,213)**	**7,803**
VII	**Increase in Cash and Cash Equivalents by Merger**	—	**147**	**(147)**	**147**
VIII	**Cash and Cash Equivalents at end of interim period**	**6,844**	**7,296**	**(452)**	**6,589**

Basis of Interim Consolidated Financial Statements

1. Scope of consolidation

Number of consolidated subsidiaries 35 companies

(including Iseki-Matsuyama Mfg. Co., Ltd., Iseki-Kumamoto Mfg. Co., Ltd., Iseki-Hokkaido Co., Ltd. and Iseki-Tohoku Co., Ltd.)

2. Scope of the equity method companies

The equity method is not applied to any of the group companies.

3. Interim consolidated accounting period

Of the consolidated subsidiaries, 20 companies (including Iseki-Hokkaido Co.,Ltd. and Iseki-Changzhou Mfg. Co., Ltd.) use an interim period balance sheet date of June 30. Fourteen companies (including Iseki-Matsuyama Mfg. Co., Ltd.) use an interim period balance sheet date of September 30. In preparing interim period consolidated financial statements, we use interim period settlement financial statements as of the date, and necessary adjustment for consolidation is made regarding important transactions which occur during the interim consolidated balance sheet date.

4. Accounting policies

(1) Valuation basis and methods of important assets

(a) Securities

Held-to-maturity debt securities .... recorded at amortized cost

Other securities

Securities with fair market value.............. recorded at market value, based on the fair market price at the closing date of the consolidated interim reporting period. (Any estimate variance is credited or debited to net assets)

Securities without at fair market value...... recorded at cost, based on the moving-average method

(b) Inventories... mainly recorded at the lower of cost or market value using the gross average method

(c) Derivatives .... recorded using the market value method

(2) Depreciation methods for material depreciable assets

(a) Tangible fixed assets

The straight-line method is used to depreciate tools. For others, the declining-balance method is used. However, for new buildings (not including building fixtures and furnishings) acquired on or after April 1, 1998, the straight-line method is used.

(b) Intangible fixed assets

Straight-line method is used .However, software for internal use is depreciated using the straight-line method over an expected useful life within the company of five years, while software for marketing is depreciated using the straight-line method over an expected marketable period of three years.

(3) Allowance and reserves

(a) Allowance for doubtful accounts

A likely unrecoverable amount is calculated by applying the historical bad debt ratio to common receivables. For specific receivables, such as doubtful debt receivables, allowances are made by individually evaluating the likelihood of them being collected.

(b) Accrued retirement benefits for employees

Accrued retirement benefits for employees is recorded as at the end of the consolidated accounting period, and is principally based on the amounts for the obligation for employees' retirement benefits and pension plan assets. Disparities arising out of changes to accounting standards are expensed pro rata over 15 years. Past service liabilities are amortized using the straight-line method over the average of the estimated remaining years of service. Actuarial differences are amortized using the straight-line method over the average of the estimated remaining years of service, with the first expense being recognized in the following consolidated fiscal period.

(c) Accrued directors' retirement benefits

The company and some of the consolidated subsidiaries record an accrued directors' retirement benefits in an amount as required by companies' internal regulations to be prepared for payment of directors retirement benefits.

(4) Foreign currency translation

Monetary assets and liabilities in foreign currencies are translated into yen at the rates of exchange in effect at the balance sheet date. Gains or losses resulting from the translation are credited or charged to income. Balance sheet accounts (except for shareholders' equity) and revenue and expense accounts of the overseas subsidiary are translated into yen at the rates of exchange in effect at the balance sheet dates. Differences arising from the translation are presented as "Foreign currency translation adjustments" in net assets and financial statements.

(5) Leases

Finance leases, other than those leases which transfer the ownership of the assets to the lessee, are accounted for based on the regular treatment of operating leases.

(6) Hedge accounting

(a) Hedge accounting

Recorded in accordance with deferred hedge accounting. Such receivables and payables, which are denominated in foreign currencies and for which forward exchange contracts have been entered, are recorded using the forward exchange rates.

(b) Hedging instruments and hedged items

(i) Hedging instruments

Forward exchange contracts and interest rate swap agreements

(ii) Hedged items

Receivables and payables denominated in foreign currencies and borrowings

(c) Hedging policies

Forward exchange contracts and interest rate swap agreements are entered into in order to hedge the risks associated with fluctuations in foreign currencies exchange rates and interest rates.

(7) Other notes pertaining to the preparation of the Consolidated Interim Financial Statements

Accounting treatment of consumption tax

Consumption tax and local consumption taxes are accounted for using a tax-exclusive method.

5. Range of funds in the interim statements

Cash and cash equivalents consist of cash on hand, deposits with banks with draw able on demand, and short-term investments which are readily convertible to cash subject to an insignificant risk of any change in their value and which were purchased with an original maturity of three months or less.

(Change in essential matters which provide a basis for preparation of Interim Consolidated Financial Statements)

From this interim fiscal period just ended, we have adopted "Accounting Standard for Recording Shareholders' Equity of Balance Sheet", (Corporate Accounting Standard No. 5, December 9, 2005) and "The guideline for the Application of Accounting Standards for Shareholders' Equity of Balance Sheet" (Guideline for Application of Corporate Accounting No. 8, December 9, 2005). Corresponding amount to the former Shareholders' Equity is ¥59,734 million.

As a consequence of a revision of regulations for interim period consolidated financial statements, net assets in the interim consolidated balance sheet for the interim consolidated fiscal period has been prepared in accordance with the revised regulations for the interim consolidated financial statements.

Notes

(Consolidated Interim Balance Sheet infomation)

		Interim Period	Previous Period	FY 2006
1.	Accumulated depreciation of tangible fixsed assets	86,866 million yen	85,317 million yen	85,962 million yen
2.	Guaranteed liabilities	9,874 million yen	10,252 million yen	9,929 million yen
3.	Notes receivable less discount	101 million yen	34 million yen	94 million yen
4.	Endorsed notes receivable	636 million yen	653 million yen	642 million yen

5. Matured notes as of the end of the consolidated interim period
The last day of the interim period just ended coincidentally fell on a holiday for financial institutions, so the recording of matured notes was made on an assumption that the settlements were made as of the date of maturity. Following are outstanding matured notes as of the end of the consolidated interim period.

- Notes receivable 102 million yen
- Notes payable 2,609 million yen
- Notes payable for equipment 52 million yen

(Consolidated Interim Statements of Income Information)

1 . Impairment loss

In this consolidated interim fiscal period (Apr.1, 2006-Sep.30, 2006), impairment loss has been realized recognized following assets.

(millions of yen)

Usage	Type	Location	Impairment loss
Idle property	Land	Ebetsu-shi, Hokkaido.	17
	Building, land	Tsugaru-shi, Aomori Pref.	8
Total			25

Previous Interim period (Apr.1, 2005-Sep.30, 2005)

Impairment loss was realized recognized following assets.

(millions of yen)

Usage	Type	Location	Impairment loss
Idle property	Land	Inashiki-gun, Ibaraki Pref.	97
	Land	Kirishima-shi, Kagoshima Pref.	78
	Buildings, land	Kuma-gun, Kumamoto Pref.	56
	Land	Sasayama-shi, Hyogo Pref.	38
	Buildings	Matsuyama-shi, Ehime Pref.	33
	Land	Kasumigaura-shi, Ibaraki Pref.	22
	Structures, land	Kamiminochi-gun, Nagano Pref.	18
	Buildings, structures, and land	Sapporo-shi, Hokkaido (8 places)	36
Total			382

FY 2006(Apr.1, 2005-Mar.31, 2006)

Impairment loss was realized recognized following assets.

(millions of yen)

Usage	Type	Location	Impairment loss
Idle property	Land	Inashiki-gun, Ibaraki Pref.	221
	Land	Kirishima-shi, Kagoshima Pref.	78
	Buildings, land	Kuma-gun, Kumamoto Pref.	56
	Land	Sasayama-shi, Hyogo Pref.	38
	Buildings	Matsuyama-shi, Ehime Pref.	33
	Land	Kasumigaura-shi, Ibaraki Pref.	22
	Structures, land	Kamiminochi-gun, Nagano Pref.	18
	Buildings, structures, and land	Sapporo-shi, Hokkaido (8 places)	36
Total			505

(Reason to recognized impairment loss)

We realized impairment loss of the above assets as they are not being used, with no prospect to be used in the future, and besides, market price of the land is declining.

(Measurement of recoverable amount)

Recoverable amount is measured using net selling price. In case of land, the price is determined by applying reasonable adjustments to the assessed value of fixed assets for property tax.

(Consolidated Interim Statements of changes in Net Assets)

Interim Period （Apr. 1, 2006-Sep. 30, 2006）

1. Matters concerning the classes and number of outstanding stock and classes and number of treasury stock.

	Number of shares (as of Mar. 31, 2006)	Increase in number of shares during period	Decrease in number of shares during period	Number of shares (as of Sep.30, 2006)
(Number of outstanding shares)				
Common stock	226,536,329	―	―	226,536,329
(Treasury stock)				
Common stock	666,946	12,802	―	679,748

Increase in the number of shares, 12,802 shares during the interim period that just ended was by purchasing of shares below stock trading unit.

2. Matters concerning dividends

（Resolution）	Class of shares	Total amount of dividends （millions of yen)	Dividend per share (yen)	Date of record	Effective date
General meeting of shareholders(June 27, 2006)	Common stock	677	3	Mar.31,2006	Jun.27,2006

(Consolidated Interim Statements of Cash Flows Information)

Correlation between balance of cash and cash equivalents at the end of interim period and the amount of items recorded in the consolidated interim balance sheet.

	Interim Period	Previous Period	FY2006
Cash and time deposits	7,293 million yen	7,715 million yen	6,971 million yen
Time deposits with terms of 3 months or more	(448)	(418)	(382)
Cash and cash equivalents	6,844	7,296	6,589

(Segment Information)

1. Business Segment Information

For the interim period (Apr. 1, 2006 – Sep. 30, 2006), the previous period (Apr. 1, 2005 – Sep 30, 2005), and FY 2006(Apr. 1, 2005 – Mar. 31, 2006), the total sales, operating income, and total assets of the "Agricultural machinery related operations" segment accounted for more than 90% of all segments. Accordingly, the breakdown of segment information by business type is not presented.

2. Geographical Segment Information

For the interim period (Apr. 1, 2006 – Sep. 30, 2006), the previous period (Apr. 1, 2005 – Sep. 30, 2005), and FY 2006(Apr. 1, 2005 – Mar. 31, 2006), the total sales and total assets of the "Japan" segment accounted for more than 90% of all segments. Accordingly, the breakdown of segment information by region is not presented.

3. Overseas sales Information

Interim Period (Apr. 1, 2006 – Sep. 30, 2006)

(millions of yen)

	The United States	Europe	Others	Total
I Overseas sales	3,555	3,769	1,363	8,689
II Consolidated net sales	—	—	—	76,240
III Overseas sales as a percentage of consolidated net sales (%)	4.7	4.9	1.8	11.4

Previous Period (Apr. 1, 2005 – Sep.30, 2005)

(millions of yen)

	The United States	Europe	Others	Total
I Overseas sales	4,236	4,144	1,012	9,393
II Consolidated net sales	—	—	—	79,213
III Overseas sales as a percentage of consolidated net sales (%)	5.4	5.2	1.3	11.9

FY 2006 (Apr. 1, 2006 – Mar. 31, 2006)

(millions of yen)

	The United States	Europe	Others	Total
I Overseas sales	9,071	8,674	2,766	20,512
II Consolidated net sales	—	—	—	161,744
III Overseas sales as a percentage of consolidated net sales (%)	5.6	5.4	1.7	12.7

(a) Countries and regions are defined based on geographical proximity.

(b) Classification by Area

Europe: France, Germany, the United Kingdom, Belgium, Switzerland, the Netherlands, etc.

Other geographical areas: South Korea, Taiwan, China, Thailand, Australia, New Zealand, etc.

(Lease Transactions)

Because this information is disclosed via EDINET, this item is not presented.

(Securities)

1. Held-to-maturity securities with fair market value

(millions of yen)

Category	Interim Period as at Sep. 30, 2006			Previous Period as at Sep. 30, 2005			FY 2006 as at Mar.31, 2006		
	as recorded on Consolidated Interim Balance Sheet	Fair Market Value	Variance	as recorded on Consolidated Interim Balance Sheet	Fair Market Value	Variance	as recorded on Consolidated Balance Sheet	Fair Market Value	Variance
(1) Government bonds	−	−	−	40	40	(0)	−	−	−
(2) Others	250	247	(2)	440	440	0	390	385	(4)
Total	250	247	(2)	480	480	0	390	385	(4)

2. Other securities with fair market value

(millions of yen)

Category	Interim Period as at Sep. 30, 2006			Previous Period as at Sep. 30, 2005			FY 2006 as at Mar. 31, 2006		
	Purchase cost	as recorded on Consolidated Interim Balance Sheet	Variance	Purchase cost	as recorded on Consolidated Interim Balance Sheet	Variance	Purchase cost	as recorded on Consolidated Balance Sheet	Variance
(1) Shares	2,734	7,218	4,484	2,774	6,737	3,963	2,732	7,582	4,849
(2) Bonds									
Others	100	78	(21)	−	−	−	−	−	−
(3) Others	−	−	−	0	0	0	−	−	−
Total	2,834	7,297	4,462	2,774	6,738	3,963	2,732	7,582	4,849

3. Major securities not valued at fair market value

(millions of yen)

Category	Interim Period as at Sep. 30, 2006	Previous Period as at Sep. 30, 2005	FY2006 as at Mar. 31, 2006
	as recorded on Consolidated Interim Balance Sheet	as recorded on Consolidated Interim Balance Sheet	as recorded on Consolidated Balance Sheet
(1) Held-to-maturity securities			
Discounted bank debenture	23	9	6
(2) Other securities			
Non-listed shares	1,326	1,354	1,332

(Derivatives Transaction)

Because this information is disclosed via EDINET, this item is not presented.

Production, Orders & Sales

1. Production results per product-type

(millions of yen)

Product-type	Interim Period (Apr. 1, 2006 - Sep. 30, 2006)	Previous Period (Apr. 1, 2005 - Sep. 30, 2005)	FY 2006 (Apr.1, 2005-Mar.31, 2006)
Machinery for soil preparation	21,485	22,334	49,391
Cultivating machinery	7,037	5,990	13,528
Harvesting and processing machinery	18,172	17,443	33,197
Parts and farming implements	1,402	1,088	2,582
Agricultural machinery related	3,899	2,643	7,231
Others	1,131	1,264	3,097
Total	53,128	50,765	109,029

Note: Figures are shown in terms of sales values.

2. Orders

We operate a system whereby production is based mostly on projected demand. We hardly ever produce on order.

3. Sales results per product-type

(1) Total (millions of yen)

Product-type	Interim Period (Apr. 1, 2006 - Sep. 30, 2006)		Previous Period (Apr. 1, 2005 - Sep. 30, 2005)		FY 2006 (Apr.1, 2005-Mar.31, 2006)	
	Amount	Ratio	Amount	Ratio	Amount	Ratio
		%		%		%
Machinery for soil preparation	25,218	33.1	26,992	34.1	48,478	30.0
Cultivating machinery	6,917	9.1	7,320	9.2	11,742	7.3
Harvesting and processing machinery	9,747	12.8	10,885	13.7	32,704	20.2
Parts and farming implements	16,137	21.1	16,376	20.7	31,614	19.5
Agricultural machinery related	12,518	16.4	11,798	14.9	25,165	15.6
Others	5,701	7.5	5,848	7.4	12,037	7.4
Total	76,240	100	79,213	100	161,744	100

(2) Domestic (millions of yen)

Product-type	Interim Period (Apr. 1, 2006 - Sep. 30, 2006)		Previous Period (Apr. 1, 2005 - Sep. 31, 2005)		FY 2006 (Apr.1, 2005-Mar.31, 2006)	
	Amount	Ratio	Amount	Ratio	Amount	Ratio
		%		%		%
Machinery for soil preparation	18,078	26.8	18,908	27.1	31,425	22.3
Cultivating machinery	6,712	9.9	7,274	10.4	10,730	7.6
Harvesting and processing machinery	9,073	13.4	10,326	14.8	31,876	22.6
Parts and farming implements	15,632	23.1	15,859	22.7	30,539	21.6
Agricultural machinery related	12,466	18.5	11,650	16.7	24,774	17.5
Others	5,588	8.3	5,801	8.3	11,884	8.4
Total	67,550	100	69,820	100	141,231	100

(3) Overseas (millions of yen)

Product-type	Interim Period (Apr. 1, 2006 - Sep. 30, 2006)		Previous Period (Apr. 1, 2005 - Sep. 31, 2005)		FY 2006 (Apr.1, 2005-Mar.31, 2006)	
	Amount	Ratio	Amount	Ratio	Amount	Ratio
		%		%		%
Machinery for soil preparation	7,139	82.2	8,083	86.1	17,053	83.1
Cultivating machinery	204	2.3	45	0.5	1,012	4.9
Harvesting and processing machinery	674	7.8	559	5.9	827	4.0
Parts and farming implements	504	5.8	508	5.4	1,075	5.3
Agricultural machinery related	52	0.6	148	1.6	391	1.9
Others	112	1.3	47	0.5	153	0.8
Total	8,689	100	9,393	100	20,512	100