Farm/Trust Manager Plus Reports

Farm Account Statement

as of 6/30/2004

Page 1

Ruth & Sam Cox Farm

Farm Income	
Corn	7,560.73
Cash Rent	13,447.00
Interest Income	24.82
Total Income	**21,032.55**
Farm Expenses	
Farm Mgmt Fees	1,471.75
Drying	168.11
Storage	234.00
Insurance	37.41
Total Expense	**1,911.27**
Net Income	**19,121.28**

Account Reconciliation

Beginning Cash January 1, 2004	**1,304.39**
Net Income	19,121.28
Distrib to Owner	-16,000.00
Ending Cash June 30, 2004	**4,425.67**

Cash / Income / Ledger Detail by primary owner **(Page 1)**

Farm/Trust Manager Plus Reports

Farm Account Statement

as of 6/30/2004

Page 1

Ruth & Sam Fox Farm

Corn

01/07/2004	[redacted] Feeds Inc 600 bu 2003 corn @ $2.27/bu, 900 bu @ $2.18 & 1,800 bu @ $2.36/bu less $8.25 cco less $3.02 GIFP		7,560.73
		Total	**7,560.73**

Cash Rent

03/01/2004	[redacted] 2004 cash rent payment		13,447.00
		Total	**13,447.00**

Interest Income

01/30/2004	Test Pooled Chk'g		6.31
02/27/2004	Test Pooled Chk'g		6.47
03/31/2004	Test Pooled Chk'g		4.56
04/30/2004	Test Pooled Chk'g		3.99
05/28/2004	Test Pooled Chk'g		3.49
		Total	**24.82**

Cash / Income / Ledger Detail by primary owner **(Page 2)**

Farm/Trust Manager Plus Reports

Farm Account Statement

as of 6/30/2004

Page 1

Ruth & Sam Fox Farm

Farm Mgmt Fees

03/31/2004	Test Bank & Trust 7% of gross income January-March, 2004	1,471.75
	Total	**1,471.75**

Drying

01/07/2004	[redacted] Feeds Inc Drying 5,107.36 bu 2003 corn @ $.03/bu	168.11
	Total	**168.11**

Storage

01/07/2004	[redacted] Feeds Inc Storing 1,800 bu 2003 corn @ $.13/bu	234.00
	Total	**234.00**

Insurance

06/10/2004	[redacted] $1,000,000 general liability insurance through 2/1/05	37.41
	Total	**37.41**

Distrib to Owner

02/27/2004	Sam Fox Distribution of surplus farm account funds	-16,000.00
	Total	**-16,000.00**

Cash / Income / Ledger Detail by primary owner **(Page 3)**

Farm/Trust Manager Plus Reports

Test Agricultural Services

Income Statement — Date 10/27/2004 at 11:26 AM — Page 1

Start of year: 01/01/2004 — Farms: 104A01 Ruth & Sam Fox
Period: 01/01/2004 to 12/31/2004 — Enterprises: 0-zzzzzz
Cash/Tax Report

	Current Period	Period % of Tot.	Current YTD	YTD % of Tot.
INCOME				
Corn	7,560.73	35.95	7,560.73	35.95
Cash Rent	13,447.00	63.93	13,447.00	63.93
Interest Income	24.82	0.12	24.82	0.12
TOTAL INCOME	21,032.55		21,032.55	
EXPENSES				
Farm Mgmt Fees	1,471.75	77.00	1,471.75	77.00
Drying	168.11	8.80	168.11	8.80
Storage	234.00	12.24	234.00	12.24
Insurance	37.41	1.96	37.41	1.96
TOTAL EXPENSES	1,911.27		1,911.27	
NET INCOME	19,121.28		19,121.28	

Income Statement by any combination of farm and owner

Test Agricultural Services

To: Ruth & Sam Cox Farm
Re: Ruth & Sam Fox
Date: October 27, 2004

INCOME		
Corn	7,560.73	
Cash Rent	13,447.00	
Interest Income	24.82	
Total Income		**21,032.55**
EXPENSE		
Farm Mgmt Fees	1,471.75	
Drying	168.11	
Storage	234.00	
Insurance	37.41	
Total Expense		**1,911.27**
Net Income		**19,121.28**
CASH RECONCILIATION & ADJUSTMENTS		
Beginning Cash January 1, 2004		1,304.39
Net Income		19,121.28
Distrib to Owner		-16,000.00
Ending Cash October 31, 2004		4,425.67

Cash Reconciliation by any combination of farm and owner

Farm/Trust Manager Plus Reports

Test Agricultural Services

Trial Balance — Date 10/27/2004 at 11:24

Start of year: 01/01/2004 Period: 01/01/2004 to 12/31/2004 Profit Centers: 104A01

Acct.	Desc.	Beg. Bal.	Period	End. Bal.
.1	INCOME			
305	Corn	0.00	7,560.73	7,560.73
330	Cash Rent	0.00	13,447.00	13,447.00
361	Interest Income	0.00	24.82	24.82
	TOTAL INCOME	0.00	21,032.55	21,032.55
.2	EXPENSES			
600	Farm Mgmt Fees	0.00	1,471.75	1,471.75
770	Drying	0.00	168.11	168.11
785	Storage	0.00	234.00	234.00
790	Insurance	0.00	37.41	37.41
	TOTAL EXPENSES	0.00	1,911.27	1,911.27
.	ASSETS			
10	Test Pooled Chk'g	1,304.39	3,121.28	4,425.67
193	Retained Coop $$	0.00	1,500.00	1,500.00
	TOTAL ASSETS	1,304.39	4,621.28	5,925.67
.4	LIABILITIES			
219	Accr Mgmt Fees	0.00	0.52	0.52
	TOTAL LIABILITY	0.00	0.52	0.52
.5	EQUITY			
288	Accr Fee Offset	0.00	-0.52	-0.52
294	Distrib to Owner	0.00	-16,000.00	-16,000.00
298	Retained Earnings	1,304.39	1,500.00	2,804.39
	TOTAL EQUITY	1,304.39	-14,500.52	-13,196.13
	NET CHANGE	0.00	0.00	0.00

Trial Balance by farm

Farm/Trust Manager Plus Reports

Test Agricultural Services
Account Statement
Period 01/01/2004 to 06/30/2004

Farm: 104A01 Ruth & Sam Fox — Page 1

Farm	Date of Trans.	Payee/ Customer	Acct. Code	Description	Quantity	Funds Disbursed	Funds Received	Cash/Inv. Balance
Ruth & Sam Fox				Beginning Cash Balance				1,304.39
Ruth & Sam Fox	01/07/2004	[redacted] Feeds Inc	305	Corn			7,560.73	8,463.01
Ruth & Sam Fox				600 bu 2003 corn @ $2.27/bu, 900 bu @ $2.18 & 1,800 bu @ $2.36/bu less $				
Ruth & Sam Fox			785	Storage		234.00		
Ruth & Sam Fox				Storing 1,800 bu 2003 corn @ $.13/bu				
Ruth & Sam Fox			770	Drying		168.11		
Ruth & Sam Fox				Drying 5,107.36 bu 2003 corn @ $.03/bu				
Ruth & Sam Fox	01/30/2004	Test Pooled Chk'g	361	Interest Income			6.31	8,469.32
Ruth & Sam Fox	02/27/2004	Test Pooled Chk'g	361	Interest Income			6.47	8,475.79
Ruth & Sam Fox	02/27/2004	Sam Fox	294	Distrib to Owner			-16,000.00	-7,524.21
Ruth & Sam Fox				Distribution of surplus farm account funds				
Ruth & Sam Fox	03/01/2004	[redacted]	330	Cash Rent			13,447.00	5,922.79
Ruth & Sam Fox				2004 cash rent payment				
Ruth & Sam Fox	03/31/2004	Test Pooled Chk'g	361	Interest Income			4.56	5,927.35
Ruth & Sam Fox	03/31/2004	Test Bank & Trust	600	Farm Mgmt Fees		1,471.75		4,455.60
Ruth & Sam Fox				7% of gross income January-March, 2004				
Ruth & Sam Fox	04/30/2004	Test Pooled Chk'g	361	Interest Income			3.99	4,459.59
Ruth & Sam Fox	05/28/2004	Test Pooled Chk'g	361	Interest Income			3.49	4,463.08
Ruth & Sam Fox	06/10/2004	[redacted]	790	Insurance		37.41		
Ruth & Sam Fox				$1,000,000 general liability insurance through 2/1/05				
Ruth & Sam Fox					Totals	1,911.27	5,032.55	
Ruth & Sam Fox	06/30/2004			Ending Cash Balance				4,425.67

Standard Modified Account Statement by farm/owner/bank account.

Farm: 104A01 Ruth & Sam Fox — Page 1

Farm	Date of Trans.	Payee/ Payor	Check/ Deposit	Acct. Code	Description	Quantity	Price/ Unit	Funds Disbursed	Funds Received	Account Balance
Ruth & Sam Fox					Beginning Cash Balance					1,304.39
Ruth & Sam Fox	01/07/2004	[redacted] Feeds Inc	0	305	Corn				7,560.73	8,463.01
Ruth & Sam Fox					600 bu 2003 corn @ $2.27/bu, 900 bu @ $2.18 & 1,800 bu @ $2.36/bu less $8.25 cco less $3.02 GIFP					
Ruth & Sam Fox			0	785	Storage			234.00		
Ruth & Sam Fox					Storing 1,800 bu 2003 corn @ $.13/bu					
Ruth & Sam Fox			0	770	Drying			168.11		
Ruth & Sam Fox					Drying 5,107.36 bu 2003 corn @ $.03/bu					
Ruth & Sam Fox	01/30/2004	Test Pooled Chk'g	INT	361	Interest Income				6.31	8,469.32
Ruth & Sam Fox	02/27/2004	Test Pooled Chk'g	INT	361	Interest Income				6.47	8,475.79
Ruth & Sam Fox	02/27/2004	Sam Fox	11251	294	Distrib to Owner				-16,000.00	-7,524.21
Ruth & Sam Fox					Distribution of surplus farm account funds					
Ruth & Sam Fox	03/01/2004	[redacted]	0	330	Cash Rent				13,447.00	5,922.79
Ruth & Sam Fox					2004 cash rent payment					
Ruth & Sam Fox	03/31/2004	Test Pooled Chk'g	INT	361	Interest Income				4.56	5,927.35
Ruth & Sam Fox	03/31/2004	Test Bank & Trust	11429	600	Farm Mgmt Fees			1,471.75		4,455.60
Ruth & Sam Fox					7% of gross income January-March, 2004					
Ruth & Sam Fox	04/30/2004	Test Pooled Chk'g	INT	361	Interest Income				3.99	4,459.59
Ruth & Sam Fox	05/28/2004	Test Pooled Chk'g	INT	361	Interest Income				3.49	4,463.08
Ruth & Sam Fox	06/10/2004	[redacted]	11890	790	Insurance			37.41		
Ruth & Sam Fox					$1,000,000 general liability insurance through 2/1/05					
Ruth & Sam Fox						Totals		1,911.27	5,032.55	
Ruth & Sam Fox	06/30/2004				Ending Cash Balance					4,425.67

Cash Only Modified Account Statement by farm/owner/bank account.

Farm/Trust Manager Plus Reports

Test Agricultural Services
Account Statement
Period 01/01/2004 to 06/30/2004

Farm: 104A01 Ruth & Sam Fox

Page 1

Farm	Date of Trans.	Payee/ Payor	Check/ Deposit	Acct. Code		Description	Quantity	Price/ Unit	Funds Disbursed	Funds Received	Account Balance
Ruth & Sam Fox						Beginning Cash Balance					1,304.39
Ruth & Sam Fox	01/01/2004	Opening Balance	0	193	Retained Coop $$	United Ret. Cash			1,500.00 *		1,304.39
Ruth & Sam Fox			0	298	Retained Earnings	United Ret. Cash				1,500.00 *	
Ruth & Sam Fox	01/07/2004	[redacted] Feeds Inc	0	305	Corn					7,560.73	8,463.01
Ruth & Sam Fox					600 bu 2003 corn @ $2.27/bu, 900 bu @ $2.18 & 1,800 bu @ $2.36/bu less $8.25 cco less $3.02 GIFP						
Ruth & Sam Fox			0	785	Storage				234.00		
Ruth & Sam Fox					Storing 1,800 bu 2003 corn @ $.13/bu						
Ruth & Sam Fox			0	770	Drying				168.11		
Ruth & Sam Fox					Drying 5,107.36 bu 2003 corn @ $.03/bu						
Ruth & Sam Fox	01/07/2004	[redacted] Feeds Inc	0	219	Accr Mgmt Fees	mgmt fee				529.25 *	8,463.01
Ruth & Sam Fox			0	288	Accr Fee Offset	mgmt fee				-529.25 *	
Ruth & Sam Fox	01/30/2004	Test Pooled Chk'g	INT	361	Interest Income					6.31	8,469.32
Ruth & Sam Fox	01/30/2004	Test Pooled Chk'g	INT	219	Accr Mgmt Fees	mgmt fee				0.44 *	8,469.32
Ruth & Sam Fox			INT	288	Accr Fee Offset	mgmt fee				-0.44 *	
Ruth & Sam Fox	02/27/2004	Test Pooled Chk'g	INT	361	Interest Income					6.47	8,475.79
Ruth & Sam Fox	02/27/2004	Test Pooled Chk'g	INT	219	Accr Mgmt Fees	mgmt fee				0.45 *	8,475.79
Ruth & Sam Fox			INT	288	Accr Fee Offset	mgmt fee				-0.45 *	
Ruth & Sam Fox	02/27/2004	Sam Fox	11251	294	Distrib to Owner					-16,000.00	-7,524.21
Ruth & Sam Fox					Distribution of surplus farm account funds						
Ruth & Sam Fox	03/01/2004	[redacted]	0	330	Cash Rent					13,447.00	5,922.79
Ruth & Sam Fox					2004 cash rent payment						
Ruth & Sam Fox	03/01/2004	[redacted]	0	219	Accr Mgmt Fees	mgmt fee				941.29 *	5,922.79
Ruth & Sam Fox			0	288	Accr Fee Offset	mgmt fee				-941.29 *	
Ruth & Sam Fox	03/31/2004	TRANSFER	0	219	Accr Mgmt Fees	wash fees				-1,471.75 *	5,922.79
Ruth & Sam Fox			0	288	Accr Fee Offset	wash fees				1,471.75 *	
Ruth & Sam Fox	03/31/2004	Test Pooled Chk'g	INT	361	Interest Income					4.56	5,927.35
Ruth & Sam Fox	03/31/2004	Test Pooled Chk'g	INT	219	Accr Mgmt Fees	mgmt fee				0.32 *	5,927.35
Ruth & Sam Fox			INT	288	Accr Fee Offset	mgmt fee				-0.32 *	
Ruth & Sam Fox	03/31/2004	Test Bank & Trust	11429	600	Farm Mgmt Fees				1,471.75		4,455.60
Ruth & Sam Fox					7% of gross income January-March, 2004						
Ruth & Sam Fox	04/30/2004	Test Pooled Chk'g	INT	361	Interest Income					3.99	4,459.59
Ruth & Sam Fox	04/30/2004	Test Pooled Chk'g	INT	219	Accr Mgmt Fees	mgmt fee				0.28 *	4,459.59
Ruth & Sam Fox			INT	288	Accr Fee Offset	mgmt fee				-0.28 *	
Ruth & Sam Fox	05/28/2004	Test Pooled Chk'g	INT	361	Interest Income					3.49	4,463.08
Ruth & Sam Fox	05/28/2004	Test Pooled Chk'g	INT	219	Accr Mgmt Fees	mgmt fee				0.24 *	4,463.08
Ruth & Sam Fox			INT	288	Accr Fee Offset	mgmt fee				-0.24 *	
Ruth & Sam Fox	06/10/2004	[redacted]	11890	790	Insurance				37.41		
Ruth & Sam Fox					$1,000,000 general liability insurance through 2/1/05						
Ruth & Sam Fox							Totals		1,911.27	5,032.55	
Ruth & Sam Fox	06/30/2004					Ending Cash Balance					4,425.67
Ruth & Sam Fox											

All Entries Modified Account Statement by farm/owner/bank account.

Farm: 104A01 Ruth & Sam Fox

Page 1

Farm	Date of Trans.	Payee/ Payor	Check/ Deposit	Acct. Code		Description	Quantity	Price/ Unit	Funds Disbursed	Funds Received	Account Balance
Ruth & Sam Fox						Beginning Cash Balance					1,304.39
Ruth & Sam Fox	01/01/2004	Opening Balance	0	193	Retained Coop $$	United Ret. Cash			1,500.00 *		1,304.39
Ruth & Sam Fox			0	298	Retained Earnings	United Ret. Cash					
Ruth & Sam Fox	01/07/2004	[redacted] Feeds Inc	0	305	Corn					7,560.73	8,463.01
Ruth & Sam Fox					600 bu 2003 corn @ $2.27/bu, 900 bu @ $2.18 & 1,800 bu @ $2.36/bu less $8.25 cco less $3.02 GIFP						
Ruth & Sam Fox			0	785	Storage				234.00		
Ruth & Sam Fox					Storing 1,800 bu 2003 corn @ $.13/bu						
Ruth & Sam Fox			0	770	Drying				168.11		
Ruth & Sam Fox					Drying 5,107.36 bu 2003 corn @ $.03/bu						
Ruth & Sam Fox	01/30/2004	Test Pooled Chk'g	INT	361	Interest Income					6.31	8,469.32
Ruth & Sam Fox	02/27/2004	Test Pooled Chk'g	INT	361	Interest Income					6.47	8,475.79
Ruth & Sam Fox	02/27/2004	Sam Fox	11251	294	Distrib to Owner					-16,000.00	-7,524.21
Ruth & Sam Fox					Distribution of surplus farm account funds						
Ruth & Sam Fox	03/01/2004	[redacted]	0	330	Cash Rent					13,447.00	5,922.79
Ruth & Sam Fox					2004 cash rent payment						
Ruth & Sam Fox	03/31/2004	Test Pooled Chk'g	INT	361	Interest Income					4.56	5,927.35
Ruth & Sam Fox	03/31/2004	Test Bank & Trust	11429	600	Farm Mgmt Fees				1,471.75		4,455.60
Ruth & Sam Fox					7% of gross income January-March, 2004						
Ruth & Sam Fox	04/30/2004	Test Pooled Chk'g	INT	361	Interest Income					3.99	4,459.59
Ruth & Sam Fox	05/28/2004	Test Pooled Chk'g	INT	361	Interest Income					3.49	4,463.08
Ruth & Sam Fox	06/10/2004	[redacted]	11890	790	Insurance				37.41		
Ruth & Sam Fox					$1,000,000 general liability insurance through 2/1/05						
Ruth & Sam Fox							Totals		1,911.27	5,032.55	
Ruth & Sam Fox	06/30/2004					Ending Cash Balance					4,425.67
Ruth & Sam Fox											

No Adjustments Account Statement by farm/owner/bank account.

Farm/Trust Manager Plus Reports

Test Agricultural Services

Balance Sheet — Date 10/27/2004 at 1

Description	10/2004
ASSETS	
Test Pooled Chk'g	4,425.67
Retained Coop $$	1,500.00
Total ASSETS	5,925.67
LIABILITIES	
Accr Mgmt Fees	0.52
Total LIABILITIES	0.52
EQUITY	
Accr Fee Offset	-0.52
Distrib to Owner	-16,000.00
Retained Earnings	2,804.39
Net Gain/(Loss)	19,121.28
Total EQUITY	5,925.15
LIABILITIES + OWNER EQUITY	5,925.67

Balance Sheet by any combination of farm and owner.

Reports & Summaries
Daily Balances by Farm
Ending date: 6/30/2004

As of: 10/27/2004 — Page 1

	Farm Name	Money Market	Other Bank Balances	Accrued Fees	Adjusted Funds Available
104A01	Ruth & Sam Fox	4,425.67	0.00	0.52	4,425.15
110A99	Larry Dwyer 99	74,497.63	0.00	7.12	74,490.51
	TOTALS	**78,923.30**	**0.00**	**7.64**	**78,915.66**

Daily Balance Report by any combination of farm / owner / manager.

Farm/Trust Manager Plus Reports

Test Agricultural Services

Check Register — Date 10/26/2004 at 05:17 PM — Page 1

Period: 01/01/2004 to 06/30/2004

Ruth & Sam Fox
5 Test Checking Acct

Number	Date	Vendor	Acct.	Acct Desc.	Amount	Checks	Deposits	Balance	Date Cleared
		Beginning Balance						**0.00**	
0	01/07/2004	[redacted] Feeds Inc	305	Corn	7,158.62		7,158.62	7,158.62	01/07/2004
0	01/07/2004	Sweep Funds	5	Test Checking Acct	-7,158.62	7,158.62		0.00	01/07/2004
11251	02/27/2004	Sam Fox	294	Distrib to Owner	16,000.00	16,000.00		-16,000.00	02/27/2004
11251	02/27/2004	Sweep Funds	5	Test Checking Acct	16,000.00		16,000.00	0.00	02/27/2004
0	03/01/2004	[redacted]	330	Cash Rent	13,447.00		13,447.00	13,447.00	03/01/2004
0	03/01/2004	Sweep Funds	5	Test Checking Acct	-13,447.00	13,447.00		0.00	03/01/2004
11429	03/31/2004	Test Bank & Trust	600	Farm Mgmt Fees	1,471.75	1,471.75		-1,471.75	04/06/2004
11429	03/31/2004	Sweep Funds	5	Test Checking Acct	1,471.75		1,471.75	0.00	03/31/2004
11890	06/10/2004	[redacted]	790	Insurance	37.41	37.41		-37.41	**/**/****
11890	06/10/2004	Sweep Funds	5	Test Checking Acct	37.41		37.41	0.00	06/10/2004
		CLEARED				**38,077.37**	**38,114.78**	**37.41**	
		UNCLEARED				**37.41**	**0.00**	**-37.41**	
		TOTALS				**38,114.78**	**38,114.78**	**0.00**	

Check Register

Test Agricultural Services

Check Register — Date 10/27/2004 at 09:46 AM — Page 1

Period: 01/01/2004 to 06/30/2004

Ruth & Sam Fox
10 Test Pooled Chk'g

Number	Date	Vendor	Acct.	Acct Desc.	Amount	Checks	Deposits	Balance	Date Cleared
		Beginning Balance						**1,304.39**	
0	01/07/2004	Sweep Funds	10	Test Pooled Chk'g	7,158.62		7,158.62	8,463.01	01/07/2004
INT	01/30/2004	Test Pooled Chk'g	361	Interest Income	6.31		6.31	8,469.32	01/30/2004
INT	02/27/2004	Test Pooled Chk'g	361	Interest Income	6.47		6.47	8,475.79	02/27/2004
11251	02/27/2004	Sweep Funds	10	Test Pooled Chk'g	-16,000.00	16,000.00		-7,524.21	02/27/2004
0	03/01/2004	Sweep Funds	10	Test Pooled Chk'g	13,447.00		13,447.00	5,922.79	03/01/2004
INT	03/31/2004	Test Pooled Chk'g	361	Interest Income	4.56		4.56	5,927.35	03/31/2004
11429	03/31/2004	Sweep Funds	10	Test Pooled Chk'g	-1,471.75	1,471.75		4,455.60	03/31/2004
INT	04/30/2004	Test Pooled Chk'g	361	Interest Income	3.99		3.99	4,459.59	04/30/2004
INT	05/28/2004	Test Pooled Chk'g	361	Interest Income	3.49		3.49	4,463.08	05/28/2004
11890	06/10/2004	Sweep Funds	10	Test Pooled Chk'g	-37.41	37.41		4,425.67	06/10/2004
		CLEARED				**17,509.16**	**20,630.44**	**4,425.67**	
		UNCLEARED				**0.00**	**0.00**	**0.00**	
		TOTALS				**17,509.16**	**20,630.44**	**4,425.67**	

Sweep / interest account Check Register.