

<u>ACCOUNT CODE</u>	<u>GROUP NAME</u>
CURRENT ASSETS	
100 Farmers State Bank	Cash & Banking Accounts
102 Cash	Cash & Banking Accounts
110 Money Market	Cash & Banking Accounts
119 Deferred Coop Dividends	Cash & Banking Accounts
120 Accounts Receivable	Accounts Receivable
126 Hedge Account	Hedge Accounts
128 Feeding Hogs	Current Livestock Inventory
133 Corn	Crop Inventory on Hand
134 Soybeans	Crop Inventory on Hand
141 Seed	Investment in Growing Crop
142 Fertilizer & Lime	Investment in Growing Crop
143 Chemicals	Investment in Growing Crop
145 Fuel & Other	Investment in Growing Crop
146 Prepaid Expense	Prepaid Expenses
148 ST Loan Receivable	Short Term Loans Recvble
NON-CURRENT ASSETS	
150 Breeding Hogs	Breeding Livestock
156 Machinery & Equipment	Machinery & Equipment
157 Machinery & Equipment	Machinery & Equipment
158 Machinery & Equipment	Machinery & Equipment
162 Vehicles	Machinery & Equipment
164 Capital Lease	Investment, Capital Lease
170 Other Investment	Investment, Coop & Other
174 Other Investment	Investment, Coop & Other
175 Buildings	Buildings & Improvements
176 Buildings	Buildings & Improvements
179 Improvements	Buildings & Improvements
181 Bare Land	Land
182 Bare Land	Land
187 Non-Current Asset	Other Non-Current Assets
193 Accum. Depreciation	Asset Adjustments
199 Asset Adjustments	Asset Adjustments
CURRENT LIABILITIES	
200 Accts Payble Repair	Accounts Payable
210 Accts Pay Direct Crop	Accounts Payable
211 Accts Payble Misc	Accounts Payable
221 CCC Loans	Short Term Loans
222 Op Note #2392	Short Term Loans
223 Op Note #7629	Short Term Loans
224 Revolving Credit	Short Term Loans
225 Credit Cards	Short Term Loans
231 Current Portion	Curr Port, Non-Curr Loan
237 Current Portion	Curr Port, Non-Curr Loan

