

CHART OF DESCRIPTIONS

Income

10100 Corn Sale	01	.....
10200 Soybean Sale	01	.....
10300 Wheat Sale	01	.....
10400 Insurance	01	Corn Hail
	02	Soybean Hail
	03	Wheat Hail
	04	Building
	05	Federal Crop
10500 Patronage	01	COOP Stock
	02	Grain Sales
10600 Dividends	01	COOP Stock
10700 Government	01	Corn
	02	Wheat
	03	Oats
	04	Soybeans
	05	General
10800 Other	01	.....
10900 Hedge	01	Corn
	02	Soybeans
11000 Cash Rent	01	.....
11100 Interest	01	.....
12000 Grain Sale	01	Commercial
	02	Seed
	03	Specialty
	04	Double Crop
	05	Premium
	06	Other
12100 Cash Rent	01	Cropland
	02	Buildings
	03	Hunting
	04	Other
12200 Energy	01	Wind
	02	Solar
	03	Gas/Oil/Mineral
	04	Other
12300 Government	01	Commodity
	02	CRP
	03	Cost Share
	04	Other
12400 Patronage	01	Cash
	02	Credit
	03	Grain Sales
	04	Other
12500 Dividends	01	.....
12600 Insurance	01	Crop Hail
	02	Federal Crop
	03	Buildings
	04	Other
12700 Marketing	01	Hedging
	02	Options

CHART OF DESCRIPTIONS

	03	Other
12800 Interest	01	.....
12900 Other	01	.....
Expense		
20100 Repairs	01	Drainage
	02	Grain Store
	03	Other
20300 Drying/Store	01	Electricity
	02	Corn Drying
	03	Storage
	04	Moisture
	05	Checkoff
	06	DP Charges
	07	Discount
20400 Taxes	01	Real Estate
	02	Drain Dist
20500 Insurance	01	Corn Hail
	02	Soybean Hail
	03	Wheat Hail
	04	Building
	05	Stored Grain
	06	Liability
	07	Corn Fed Crop
	08	SB Fed Crop
20600 Management	01	Corn
	02	Soybeans
	03	General
	04	Wheat
20700 Professional	01	Legal
20800 Other	01	.....
21100 Machine Hire	01	Hauling
21200 DPA Deduction	01	.....
22000 Seed	01	Grain
	02	Conservation
	03	Other
22100 Fertilizer	01	Nitrogen
	02	Dry
	03	Liquid
	04	Starter
	05	Micro Nutrients
	06	Limestone
	07	Other
22200 Chemicals	01	Herbicide
	02	Insecticide
	03	Fungicide
	04	Seed Treatment
	05	Other
22300 Grain Storage	01	DP
	02	Storage
	03	Drying

CHART OF DESCRIPTIONS

	04	Discounts
	05	Checkoff
	06	LP Gas
	07	Electricity
	08	Other
22400 Machine Hire	01	Custom
	02	Hauling
	03	Excavating
	04	Application
	05	Other
22500 Insurance	01	Crop Hail
	02	Federal Crop
	03	Stored Grain
	04	Liability
	05	Building
	06	Other
22600 Taxes	01	Real Estate
	02	Drainage
22700 Repairs	01	Drainage
	02	Grain Storage
	03	Other
22800 Conservation	01	Excavating
	02	Drainage
	03	Other
22900 Management	01	Grain
	02	Government
	03	Cropland
	04	Building
	05	Hunting
	06	Insurance
	07	Energy
	08	Other
23000 Marketing	01	Hedging
	02	Options
	03	Other
23100 Agronomy	01	Soil Testing
	02	Tissue Testing
	03	Scouting
	04	Consulting
	05	Other
23200 Professional	01	Legal
	02	Appraisal
	03	Wildlife Consulting
	04	Forestry Consulting
	05	Other
23300 Labor	01	.....
23400 Interest	01	Operating Loan
	02	Mortgage
	03	Other
23500 DPA Deduction	01	.....
23600 Other	01	.....

CHART OF DESCRIPTIONS

Cash Reconciliation

30100 Distribution	01	.....	Increases Cash
30200 Transfer	01	To General	Increases Cash
	02	From General	Increases Cash
30300 Capital	01	.....	Increases Cash
30400 COOP Stock	01	.....	Increases Cash
30500 DPA Offset	01	.....	Increases Cash
32000 Distribution	01	Income	Increases Cash
32100 Owner Advance	01	.....	Increases Cash
32200 Capital	01	Grain Storage	Increases Cash
	02	Tiling	Increases Cash
	03	Other	Increases Cash
32300 Loan	01	.....	Increases Cash
32400 Principal	01	Operating Loan	Increases Cash
	02	Mortgage	Increases Cash
32500 COOP Stock	01	Redemption	Increases Cash
32600 Patronage	01	Credit Offset	Increases Cash
32700 DPA Offset	01	.....	Increases Cash
32800 Non Cash Offset	01	.....	Increases Cash
32900 Other	01	.....	Increases Cash
33000 Transfer	01	General	Increases Cash
	02	Farm	Increases Cash

Other Transfers

40000	00	Cash Balance	Current Assets (Hidden)
40100 Money Market	01	.....	Current Assets