Balance Sheet

		ce Snee			
Name: SPA NCBA Case Ranch	Cost		Date: December 31, 1995	Cost	
	or Book	Market		or Book	Market
Current Farm Assets	Value	Value	Current Farm Liabilities	Value	Value
Cash, Checking, Savings, CD's (Sch. A)	95,062	95.062	Farm Accounts Payable (Sch. O)	0	0
Prepaid Expenses (Sch. B)	650		Accrued Interest (Schedules O,P,Q,R,S)	131	131
Growing Crops (Sch. C)	0		Principle Due in 12 Months (Schedules R,S)	3,939	3,939
Accounts Receivable (Sch. D)	0		Leins and Judgements (Sch. P)	3,939	3,939
	-			0	0
Notes Receivable (Sch D)	0		Personal property taxes (Sch T)	0	0
Government Payments Receivable (Sch D)	0		Real estate Taxes (Sch T)	675	675
PIK Certificates (Sch E)	0		Accrued Lease Payments (Land Only) (Sch L)	271	271
Securities Readily Marketable, Farm (Sch. F)	0	0	Accrued Payroll Tax Due Within 12 Months (Sch T)	0	0
Other	0	0			
Crops Held For Sale or Feed Quan.					
Crops For Sale & Feed (Sch. G)	37,500	37,500			
crope i di cale a i dea (con: e)	07,000	07,000			
			Chart Tarra Natas (NOT Ann Onther as Can Assata)		
			Short Term Notes (NOT Ann. Oprtng or Cap. Assets)		
		. [
Crops Under Gov. Loan Quan.					
Crops Under Gov. Loan (Sch. H)	0	0			
		_	Cur. Farm Notes Payable (Ann. Oprtng, CCC, C. A.)	Princin	le Balance
			Current Note Principle Due in 12 Mo. (Sch. Q)	1 111101	O Dalarioo
			CCC Wheat Loans (Sch. H)	0	0
			CCC wheat Loans (Sch. H)	U	U
Livestock Held for Sale Quan.	į.				
Value of Lvstck Held for Sale (Sch I)	0	0			
			Deferred Tax Liability on Current Assets	0	0
Tatal Occurrent Famous Assaula	400.040				5.045
Total Current Farm Assets	133,212	133,212	Total Current Farm Liabilities	5,015	5,015
Non Current Farm Assets Quan.			Non Current Farm Liabilities		
Breeding Stock (Sch J)	4		Description		
Cost or Base Val. (Sch J) 152,650			Prin. Due Beyond 12 Months From (Sch. R)	0	0
Less Accumulated Dep. 6,946	145,704		Prin. Due Beyond 12 Months From (Sch. Q)	0	0
			Prin. Due Beyond 12 Months From (Sch. O)	0	0
			•		
Farm Machinery & Equipment (Sch K)		71 707	D 15		
				0	0
Cost or Basis (Sch K) 160,951		,	Real Estate&Other Long Term Loans (Sch. S)	0	0
11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	74.707	,	Real Estate&Other Long Term Loans (Sch. S)	0	0
Less Accumulated Dep. 89,154	71,797		Real Estate&Other Long Term Loans (Sch. S)	0	0
Farm Real Estate (Sch. L) Acres = 3414.6		2,974,902	Real Estate&Other Long Term Loans (Sch. S)	0	0
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133			Real Estate&Other Long Term Loans (Sch. S)	0	0
Farm Real Estate (Sch. L) Acres = 3414.6			Real Estate&Other Long Term Loans (Sch. S) Total Non Current Farm Liabilities	0	0
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133				0	0
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036	650,097	2,974,902	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities	0 0 5,015	0 5,015
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133		2,974,902	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets	0 5,015	0 5,015 0
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036	650,097	2,974,902	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities	0 5,015 5,015	0 5,015 0 5,015
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036	650,097	2,974,902	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets	0 5,015	0 5,015 0
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund	650,097 600,000	2,974,902	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital	0 5,015 5,015	0 5,015 0 5,015 1,595,794
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund Securities Not Readily Marketable (Sch. M)	650,097	2,974,902 600,000	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital Valuation Equity	0 5,015 5,015 1,595,794	0 5,015 0 5,015 1,595,794 2,322,601
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund Securities Not Readily Marketable (Sch. M) Total NonCurrent Farm Assets	650,097 600,000 0 1,467,598	2,974,902 600,000 0 3,790,198	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital Valuation Equity Net Worth (Business Only)	0 5,015 5,015 1,595,794	0 5,015 0 5,015 1,595,794 2,322,601 3,918,395
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund Securities Not Readily Marketable (Sch. M)	650,097 600,000 0 1,467,598	2,974,902 600,000 0 3,790,198	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital Valuation Equity	0 5,015 5,015 1,595,794	0 5,015 0 5,015 1,595,794 2,322,601
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund Securities Not Readily Marketable (Sch. M) Total NonCurrent Farm Assets	650,097 600,000 0 1,467,598	2,974,902 600,000 0 3,790,198	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital Valuation Equity Net Worth (Business Only)	0 5,015 5,015 1,595,794	0 5,015 0 5,015 1,595,794 2,322,601 3,918,395
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund Securities Not Readily Marketable (Sch. M) Total NonCurrent Farm Assets	650,097 600,000 0 1,467,598	2,974,902 600,000 0 3,790,198	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital Valuation Equity Net Worth (Business Only)	0 5,015 5,015 1,595,794	0 5,015 0 5,015 1,595,794 2,322,601 3,918,395
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund Securities Not Readily Marketable (Sch. M) Total NonCurrent Farm Assets Total Farm Assets	650,097 600,000 0 1,467,598	2,974,902 600,000 0 3,790,198	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital Valuation Equity Net Worth (Business Only) Total Liabilities and Net Worth	0 5,015 5,015 1,595,794	0 5,015 0 5,015 1,595,794 2,322,601 3,918,395
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund Securities Not Readily Marketable (Sch. M) Total NonCurrent Farm Assets Total Farm Assets Nonfarm Assets	650,097 600,000 0 1,467,598 1,600,810	2,974,902 600,000 0 3,790,198 3,923,410	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital Valuation Equity Net Worth (Business Only) Total Liabilities and Net Worth Nonfarm Liabilites	0 5,015 5,015 1,595,794 1,595,794 1,600,810	0 5,015 0 5,015 1,595,794 2,322,601 3,918,395
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund Securities Not Readily Marketable (Sch. M) Total NonCurrent Farm Assets Total Farm Assets Nonfarm Assets Non-Farm Assets from (Sch N)	650,097 600,000 0 1,467,598 1,600,810	2,974,902 600,000 0 3,790,198 3,923,410	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital Valuation Equity Net Worth (Business Only) Total Liabilities and Net Worth Nonfarm Liabilites Nonfarm Accounts Payable and Accrued Exp.	0 5,015 5,015 1,595,794 1,595,794 1,600,810	0 5,015 0 5,015 1,595,794 2,322,601 3,918,395 3,923,410
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund Securities Not Readily Marketable (Sch. M) Total NonCurrent Farm Assets Total Farm Assets Nonfarm Assets Non-Farm Assets from (Sch N) Cash Value of Life Ins. (Sch. N)	650,097 600,000 0 1,467,598 1,600,810	2,974,902 600,000 0 3,790,198 3,923,410 0 0	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital Valuation Equity Net Worth (Business Only) Total Liabilities and Net Worth Nonfarm Liabilites Nonfarm Accounts Payable and Accrued Exp. Nonfarm Notes Payable	0 5,015 5,015 1,595,794 1,595,794 1,600,810	0 5,015 0 5,015 1,595,794 2,322,601 3,918,395 3,923,410
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund Securities Not Readily Marketable (Sch. M) Total NonCurrent Farm Assets Total Farm Assets Nonfarm Assets Non-Farm Assets from (Sch N)	650,097 600,000 0 1,467,598 1,600,810	2,974,902 600,000 0 3,790,198 3,923,410 0 0	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital Valuation Equity Net Worth (Business Only) Total Liabilities and Net Worth Nonfarm Liabilites Nonfarm Accounts Payable and Accrued Exp. Nonfarm Notes Payable Deferred Tax Liability on Nonfarm Assets	0 5,015 5,015 1,595,794 1,595,794 1,600,810	0 5,015 0 5,015 1,595,794 2,322,601 3,918,395 3,923,410
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund Securities Not Readily Marketable (Sch. M) Total NonCurrent Farm Assets Total Farm Assets Nonfarm Assets Non-Farm Assets from (Sch N) Cash Value of Life Ins. (Sch. N)	650,097 600,000 0 1,467,598 1,600,810	2,974,902 600,000 0 3,790,198 3,923,410 0 0	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital Valuation Equity Net Worth (Business Only) Total Liabilities and Net Worth Nonfarm Liabilites Nonfarm Accounts Payable and Accrued Exp. Nonfarm Notes Payable Deferred Tax Liability on Nonfarm Assets Total Nonfarm Liabilities	0 5,015 5,015 1,595,794 1,595,794 1,600,810	0 5,015 0 5,015 1,595,794 2,322,601 3,918,395 3,923,410
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund Securities Not Readily Marketable (Sch. M) Total NonCurrent Farm Assets Total Farm Assets NonFarm Assets Non-Farm Assets from (Sch. N) Cash Value of Life Ins. (Sch. N) Securities Marketable and Non (Sch. F, M)	650,097 600,000 0 1,467,598 1,600,810	2,974,902 600,000 0 3,790,198 3,923,410 0 0	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital Valuation Equity Net Worth (Business Only) Total Liabilities and Net Worth Nonfarm Liabilites Nonfarm Accounts Payable and Accrued Exp. Nonfarm Notes Payable Deferred Tax Liability on Nonfarm Assets Total Nonfarm Liabilities Total Liabilities (Farm & NonFarm)	0 5,015 5,015 1,595,794 1,600,810 0 0 0 5,015	0 5,015 0 5,015 1,595,794 2,322,601 3,918,395 3,923,410 0 0 0 0 5,015
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund Securities Not Readily Marketable (Sch. M) Total NonCurrent Farm Assets Total Farm Assets Nonfarm Assets Non-Farm Assets from (Sch N) Cash Value of Life Ins. (Sch. N) Securities Marketable and Non (Sch. F, M) Total Nonfarm Assets	650,097 600,000 0 1,467,598 1,600,810	2,974,902 600,000 0 3,790,198 3,923,410 0 0	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital Valuation Equity Net Worth (Business Only) Total Liabilities and Net Worth Nonfarm Liabilites Nonfarm Accounts Payable and Accrued Exp. Nonfarm Notes Payable Deferred Tax Liability on Nonfarm Assets Total Nonfarm Liabilities Total Liabilities (Farm & NonFarm) NET WORTH (Equity) - Combined	0 5,015 5,015 1,595,794 1,595,794 1,600,810	0 5,015 0 5,015 1,595,794 2,322,601 3,918,395 3,923,410 0 0 0 0 5,015 3,918,395
Farm Real Estate (Sch. L) Acres = 3414.6 Cost or Basis (Sch L) 665,133 Less Accumulated Dep. 15,036 Conservation Easement Trust Fund Securities Not Readily Marketable (Sch. M) Total NonCurrent Farm Assets Total Farm Assets NonFarm Assets Non-Farm Assets from (Sch. N) Cash Value of Life Ins. (Sch. N) Securities Marketable and Non (Sch. F, M)	650,097 600,000 0 1,467,598 1,600,810	2,974,902 600,000 0 3,790,198 3,923,410 0 0	Total Non Current Farm Liabilities Total Current and Non-Current Liabilities Deferred Tax Liability on Non Current Assets Total Farm Liabilities Retained Earnings/Contributed Capital Valuation Equity Net Worth (Business Only) Total Liabilities and Net Worth Nonfarm Liabilites Nonfarm Accounts Payable and Accrued Exp. Nonfarm Notes Payable Deferred Tax Liability on Nonfarm Assets Total Nonfarm Liabilities Total Liabilities (Farm & NonFarm)	0 5,015 5,015 1,595,794 1,600,810 0 0 0 5,015	0 5,015 0 5,015 1,595,794 2,322,601 3,918,395 3,923,410 0 0 0 0 5,015

Commonly Used Ratios For Financial Analysis:

Current Ratio
Cost Basis 26.56
Market Value 26.56

Debt to Asset Ratio 0.0031 0.0013 Debt to Equity Ratio 0.0031 0.0013

SPA NCBA Case Ranch December 31, 1995

This Shading Means Calculated C

This Shading Means No Entry Her

	Current
Schedule A Cash, Checking, Savings, CD's (Farm Only)	Balance
Cash and Checking	49665
Capital Fund \$52,750 - 5800 for big boss and sprayer - 1645 for post pounder	45397
Cash on Hand	0
Savings Accounts and CD's	0
Money Market	0
Other	0
Total Cash, Checking, Savings, CD's Available	95062

Schedule B Prepaid Expenses and Supplies					
	Quantity			Fair	
	Bu./Ton	Cost	Total	Market	Market
Description of Item	Cwt/Gal	Per Unit	Cost	Value/Unit	Value
Misc.	1	650.00	650.00	650.00	650.00
	0	0.00	0.00	1.00	0.00
	0	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00
Total Cost of Prepaid Expenses and Supplies	-		650		
Total Fair Market Value Prepaid Expenses and Supplies					650

Schedule C Invested in Growing Crops					
		Quant.			
		Of	Price	Number	Total
Crop	Matral	Material	Per Unit	Acres	Invested
	0.00	0.00	0.00	0.00	0
	0.00	0.00	0.00	0.00	0
	0.00	0.00	0.00	0.00	0
	0.00	0.00	0.00	0.00	0
	0.00	0.00	0.00	0.00	0
	0.00	0.00	0.00	0.00	0
	0.00	0.00	0.00	0.00	0
	0.00	0.00	0.00	0.00	0
	0.00	0.00	0.00	0.00	0
	0.00	0.00	0.00	0.00	0
	0.00	0.00	0.00	0.00	0
	0.00	0.00	0.00	0.00	0
Total Inve	ested in Gro	wing Crop	S		0

Schedule D Receivables Accounts, Not	es, Gov. Payments	(Current)				
Accounts Receivable		Date	Interest	Amount	Accrued	Prin. &
Receivable From	Description	Due	Rate	Receivable	Interest	Int. Due
						0
						0
						0
						0
						0
						0
						0
	Total Accounts Re	ceivable		0	0	0
Notes Receivable	Total / toodanto INC	Date	Interest	Amount	Accrued	Prin. &
Receivable From	Description	Due		Receivable		Int. Due
Receivable Floili	Description	Due	Nate	Neceivable	IIILEIESL	
						0
						0
						0
						0
						0
						0
						0
	Total Notes Received	vable			0	0
Government Payments Receivable					Total	Balance
Receivable From	Description				Payment	Due
	Total Government	Payments			0	
	Total Government		Receivable	e	•	0
1		-				

Schedule E PIK Certificates					Expected		
		Cost	Face		Premium		
		if	Value	Expir.	Above	Market	
Crop	Description	Purch.	Recvd	Date	Cost/Face	Value	
		0	0	0	0	0	
		0	0	0	0	0	
		0	0	0	0	0	
		0	0	0	0	0	
		0	0	0	0	0	
		0	0	0	0	0	
		0	0	0	0	0	
		0	0	0	0	0	
		0	0	0	0	0	
		0	0	0	0	0	
Cost of Certs Purchsed		0					
Face Value of Certs Received			0				
Market Value of Purchased and	Received Certs					0	

	Number	Original	Market	Total	Fair	Percent
	of	Cost	Price	Original	Market	То
Description	Shares	Per Unit	Per Unit	Cost	Value	Non-Farm
	0	0	0	0	0	100%
	0	0	0	0	0	100%
	0	0	0	0	0	100%
	0	0	0	0	0	100%
	0	0	0	0	0	100%
	0	0	0	0	0	100%
	0	0	0	0	0	100%
	0	0	0	0	0	100%
Cost Basis of Marketable Securties				0		
Market Value of Readily Marketable Securities		•			0	
Value of Farm Portion (Cost & Market)				0	0	
Value of Non-Farm Portion (Cost & Market)				0	0	

Schedule G Crops Held For Sale or Feed (Raised	1 & Durcha	sed) - Free	Stocks			
Raised	a & F dicila	Quan.	Required		Market	Fair
For Sale or Feed		BuTons	For	Available	Price	Market
Description		Cwt.	Feed	To Sell	Per Unit	Value
Description		CWI.	1 660	10 3611	r er Offit	value 0
						0
Hay		625	625	0	60.00	37500
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
Total FMV Raised	Crops and	l Feed		I		37500
Purchased		Purchase				Fair
For Sale or Feed	Bu./Tons		Total	Available	Market	Market
Description	Cwt	Unit	Cost	To Sell	Price/Unit	Value
	0	0	0	0	0.00	0
	0	0	0	0	0.00	0
	0	0	0	0	0.00	0
	0	0	0	0	0.00	0
	0	0	0	0	0.00	0
	0	0	0	0	0.00	0
	0	0	0	0	0.00	0
	0	0	0	0	0.00	0
Coat Value of Durch and Crons	0	0	0	0	0.00	0
Cost Value of Purchased Crops Market Value of Purchased Crops			0			0
iviainet value di Fulchaseu Clops						U

Schedule H CCC and Other Governmen	t Stored C	Grain					
			Units		Total	Total	Total
Grain	Year	Loan	Sealed	Market	Dollars	Loan	Market
Description	Sealed	Rate	T/C/BU	Price	Equity	Amount	Value
	0	0	0	0.00	0.00	0.00	0.00
	0	0	0	0.00	0.00	0.00	0.00
	0	0	0	0.00	0.00	0.00	0.00
	0	0	0	0.00	0.00	0.00	0.00
	0	0	0	0.00	0.00	0.00	0.00
	0	0	0	0.00	0.00	0.00	0.00
	0	0	0	0.00	0.00	0.00	0.00
	0	0	0	0.00	0.00	0.00	0.00
	0	0	0	0.00	0.00	0.00	0.00
	0	0	0	0.00	0.00	0.00	0.00
	0	0	0	0.00	0.00	0.00	0.00
	0	0	0	0.00	0.00	0.00	0.00
Total Doll	ars of Eq	uity in Go	vernment G	rain	0		
		Against C				0	
Total Mar	ket Value	of Grain I	Jnder Loan				0

Schedule I Livestock Held for Sale (Raised and	Purchase	d)				
Raised Livestock				Average	Market	Total
			Number	Weight	Price Per	Market
Description			Animals	in Pounds		Value
			0	0.0	0.00	0.00
			0	0.0	0.00	0.00
			0	0.0	0.00	0.00
			0	0.0	0.00	0.00
			0		0.00	0.00
			0		0.00	0.00
			0		0.00	0.00
			0		0.00	0.00
			0		0.00	0.00
			0		0.00	0.00
			0	0.0	0.00	0.00
			0	0.0	0.00	0.00
			0	0.0	0.00	0.00
	ir Market \	/alue of Rai				0
Purchased Livestock		Average	Cost	Market		Total
	Number	Weight	Per	Price Per	Total	Market
Description	Animals	in LBs	Pound	Pound	Cost	Value
	0	0.0	0.00		0.00	0.00
	0	0.0	0.00		0.00	0.00
	0	0.0	0.00		0.00	0.00
	0	0.0	0.00		0.00	0.00
	0	0.0	0.00		0.00	0.00
	0	0.0	0.00		0.00	0.00
	0	0.0	0.00		0.00	0.00
	0	0.0	0.00		0.00	0.00
	0	0.0	0.00		0.00	0.00
	0	0.0	0.00		0.00	0.00
	0	0.0	0.00		0.00	0.00
	0	0.0	0.00		0.00	0.00
		hased Lives			0	•
Fair Mar	ket Value	of Purchase	a Livesto	ck for Sale		0

Schedule J Breeding Livestock (Raised and Purchased)							
Raised Breeding Lvstk					Wieght	Mrkt Value	Total
Use Conservative Market Value for Basis				Number	Per	(Basis)	Market
Description				Animals	Animal	Per Animal	Value
Cows 3 + years old				167	0.0		83,500.00
Bred Heifers				38	0.0		19,000.00
Weaned Heifer Calves				74	0.0		37,000.00
				0	0.0	0.00	
				0	0.0	0.00	
				0	0.0	0.00	
				0	0.0	0.00	
				0	0.0	0.00	
				0	0.0	0.00	0.00
				0	0.0	0.00	
				0	0.0	0.00	
				0	0.0	0.00	
				0	0.0	0.00	
	Market V		aised Breed	ing Stock			139,500
Purchased		Average	Cost			Market	Total
Breeding Lvstk	Number	Weight/	Per	Accum.	Original	Value Per	Market
Description	Animals	Animal	Animal	Dep.	Cost	Animal	Value
Midland Bull Test 4/8/94	2	0.0		3,015.00			,
Richard Thomas 12/5/94	1	0.0	2,000.00		,		
Rice bulls 12/28/94	1	0.0	1,500.00				
Orman Bull 11/16/94	1	0.0	1,700.00		1,700.00		
Prior to 1994 bulls	1	0.0	1,500.00	1,500.00	1,500.00	500.00	500.00
	0	0.0	0.00	0.00	0.00	0.00	0.00
MSLA Herf. 2/13/95	2	0.0	975.00	663.00	1,950.00	500.00	1,000.00
	0	0.0	0.00	0.00	0.00	0.00	0.00
	0	0.0	0.00	0.00	0.00	0.00	0.00
	0	0.0	0.00	0.00	0.00	0.00	
	0	0.0	0.00		0.00	0.00	
	0	0.0	0.00		0.00	0.00	
	0	0.0	0.00	0.00	0.00	0.00	0.00
Total Cost or Book Value of Purchased Breedin	g Stock	I-		6,946	13,150		4.000
Total Market Value of Purchased Breeding	Livestoc	K					4,000

Powered	Year Make				nt			
Equipment Cat, D8 Intl/4420009000056253 Tractor, Kubota/050218 Tractor, Int'L 885/B6502180026 Tractor, Int'L-186/2690012V8742 Swather, Hesston6550/655-2032	Make			Coot				Ectimotod
Equipment Cat, D8 Intl/4420009000056253 Tractor, Kubota/050218 Tractor, Int'L 885/B6502180026 Tractor, Int'L-186/2690012V8742 Swather, Hesston6550/655-2032		Doto	Percent	Cost	Annual	\ ooum	Pook	Estimated
Cat, D8 Intl/4420009000056253 Tractor, Kubota/050218 Tractor, Int'L 885/B6502180026 Tractor, Int'L-186/2690012V8742 Swather, Hesston6550/655-2032	Model	Date Acqurd	Owned	or Basis	Annual	Accum. Deprec.	Book Value	Market Value
Tractor, Kubota/050218 Tractor, Int'L 885/B6502180026 Tractor, Int'L-186/2690012V8742 Swather, Hesston6550/655-2032	Model	07/90	100	9,000.00	Deprec. 900.00	5,400.00	3,600.00	3,600.00
Tractor, Int'L 885/B6502180026 Tractor, Int'L-186/2690012V8742 Swather, Hesston6550/655-2032		07/90 07/90	100	14,000.00		8,400.00	5,600.00	5,600.00
Tractor, Int'L-186/2690012V8742 Swather, Hesston6550/655-2032		07/90 07/90	100	27,500.00		16,500.00	11,000.00	11,000.00
Swather, Hesston6550/655-2032		07/90 07/90	100	9,500.00	950.00	5,700.00	3,800.00	3,800.00
		07/90	100	12,500.00		7,500.00	5,000.00	5,000.00
Cultivator, introduction 515		07/90	100	3,250.00	325.00	1,950.00	1,300.00	1,300.00
Big Boss 6x6	1995	05/01/95	100	5,108.00	510.80	510.80	4,597.20	4,597.20
bly boss oxo	1995	05/01/95	100	5,106.00	510.60	510.00	0.00	4,597.20
			100				0.00	
			100				0.00	
			100				0.00	
	Year			Cost				Estimated
	Make	Date	Percent	or	Annual	Accum.	Book	Market
Implements	Model	Acqurd	Owned	Basis	Deprec.	Deprec.	Value	Value
Deere Baler		1991	100		1,739.80	8,699.00	8,699.00	8,699.00
Disc, Ezee-on 12'6"	8347	07/90	100	1,200.00	120.00	720.00	480.00	480.00
	WL24	07/90	100	3,900.00	390.00	2,340.00	1,560.00	1,560.00
Loader, Farmhand190/F495A-85		07/90	100	5,000.00	500.00	3,000.00	2,000.00	2,000.00
Loader, G.B. Truck Mounted		07/90	100	2,500.00	250.00	1,500.00	1,000.00	1,000.00
Superslicer, Deweze/SS	4005	07/90	100	1,800.00	180.00	1,080.00	720.00	720.00
Baler, John D346/1358501E		07/90	100	2,500.00	250.00	1,500.00	1,000.00	1,000.00
Land Plane, J.Deere/000338		07/90	100	1,900.00	190.00	1,140.00	760.00	760.00
Land Roller- 12ft		07/90	100	1,500.00	150.00	900.00	600.00	600.00
Farm tools, United 3-3T Blade		07/90	100	1,850.00	185.00	1,110.00	740.00	740.00
Rock Picker, DegelmanR570R	3789	07/90	100	2,800.00	280.00	1,680.00	1,120.00	1,120.00
Backhoe, Kelly/832196-001103		07/90	100	3,500.00	350.00	2,100.00	1,400.00	1,400.00
Grain Drill, Intl510/510c1111		07/90	100	2,500.00	250.00	1,500.00	1,000.00	1,000.00
Blade, Degelman 9'	9884	07/90	100	1,000.00	100.00	600.00	400.00	400.00
	Year			Cost				Estimated
Pickups &	Make	Date	Percent	or	Annual	Accum.	Book	Market
Trucks	Model	Acqurd	Owned	Basis	Deprec.	Deprec.	Value	Value
Pickup, Dodge/1B7GR14XOJS73		07/90	100	9,500.00	950.00	5,700.00	3,800.00	3,800.00
Pickup, Dodge/1B7KW24T6BS10		07/90	100	1,500.00	150.00	900.00	600.00	600.00
Pickup, Dodge 2T/D61FL4J0059		07/90	100	3,000.00	300.00	1,800.00	1,200.00	1,200.00
Jeep-CI7		1994	100	3,000.00	300.00	600.00	2,400.00	2,400.00
Pickup 1		1994	100	1,000.00	100.00	200.00	800.00	800.00
Dickup 2		1994	100	1,000.00	100.00	200.00	800.00	800.00
Pickup 2							0.00	
гюкир 2								
Fickup 2							0.00	
Γιόκυρ Ζ							0.00 0.00	
rickup z								
rickup Z	Year			Cost			0.00	Estimated
	Make	Date	Percent	or	Annual	Accum.	0.00 Book	Market
Livestock		Acqurd	Owned	or Basis	Deprec.	Deprec.	0.00 Book Value	Market Value
Livestock Post Pounder	Make	Acqurd 07/01/95	Owned 100	or Basis 1,645.00	Deprec. 164.50	Deprec. 164.50	0.00 Book Value 1,480.50	Market Value 1,480.50
Livestock Post Pounder Weed Sprayer 6x6	Make Model	Acqurd 07/01/95 05/01/95	Owned 100 100	or Basis 1,645.00 600.00	Deprec. 164.50 60.00	Deprec. 164.50 60.00	0.00 Book Value 1,480.50 540.00	Market Value 1,480.50 540.00
Livestock Post Pounder	Make	Acqurd 07/01/95	Owned 100 100 100	or Basis 1,645.00	Deprec. 164.50	Deprec. 164.50	0.00 Book Value 1,480.50 540.00 3,800.00	Market Value 1,480.50 540.00 3,800.00
Livestock Post Pounder Weed Sprayer 6x6	Make Model	Acqurd 07/01/95 05/01/95	Owned 100 100 100 100	or Basis 1,645.00 600.00	Deprec. 164.50 60.00	Deprec. 164.50 60.00	0.00 Book Value 1,480.50 540.00 3,800.00 0.00	Market Value 1,480.50 540.00 3,800.00 0.00
Livestock Post Pounder Weed Sprayer 6x6	Make Model	Acqurd 07/01/95 05/01/95	Owned 100 100 100 100 100	or Basis 1,645.00 600.00	Deprec. 164.50 60.00	Deprec. 164.50 60.00	0.00 Book Value 1,480.50 540.00 3,800.00 0.00 0.00	Market Value 1,480.50 540.00 3,800.00 0.00
Livestock Post Pounder Weed Sprayer 6x6	Make Model	Acqurd 07/01/95 05/01/95	Owned 100 100 100 100	or Basis 1,645.00 600.00	Deprec. 164.50 60.00	Deprec. 164.50 60.00	0.00 Book Value 1,480.50 540.00 3,800.00 0.00 0.00 0.00	Market Value 1,480.50 540.00 3,800.00 0.00 0.00
Livestock Post Pounder Weed Sprayer 6x6	Make Model 1990	Acqurd 07/01/95 05/01/95 1990	Owned 100 100 100 100 100 100	or Basis 1,645.00 600.00 9,500.00	Deprec. 164.50 60.00	Deprec. 164.50 60.00	0.00 Book Value 1,480.50 540.00 3,800.00 0.00 0.00	Market Value 1,480.50 540.00 3,800.00 0.00 0.00
Livestock Post Pounder Weed Sprayer 6x6	Make Model 1990 Total Cos	Acqurd 07/01/95 05/01/95 1990 t or Basis	Owned 100 100 100 100 100 100	or Basis 1,645.00 600.00	Deprec. 164.50 60.00 950.00	Deprec. 164.50 60.00	0.00 Book Value 1,480.50 540.00 3,800.00 0.00 0.00 0.00	Market Value 1,480.50 540.00 3,800.00 0.00 0.00
Livestock Post Pounder Weed Sprayer 6x6	Make Model 1990 Total Cos Total Ann	Acqurd 07/01/95 05/01/95 1990 t or Basis ual Depre	Owned 100 100 100 100 100 100 20iation	or Basis 1,645.00 600.00 9,500.00	Deprec. 164.50 60.00	Deprec. 164.50 60.00 5,700.00	0.00 Book Value 1,480.50 540.00 3,800.00 0.00 0.00 0.00	Market Value 1,480.50 540.00 3,800.00 0.00 0.00
Livestock Post Pounder Weed Sprayer 6x6	Make Model 1990 Total Cos Total Ann Total Acc	Acqurd 07/01/95 05/01/95 1990 t or Basis ual Depre	Owned	or Basis 1,645.00 600.00 9,500.00	Deprec. 164.50 60.00 950.00	Deprec. 164.50 60.00	0.00 Book Value 1,480.50 540.00 3,800.00 0.00 0.00 0.00	Market Value 1,480.50 540.00 3,800.00 0.00

Schedule L Real Estate								
Owned				_				Estimated
Descrip.	Percent	Date		Cost or	Annual	Accum.	Book	Market
Bare Land	Owned	Acquir.	Acres	Basis	Dep.	Dep.	Value	Value
Hayland	100	06/90	383.47	210,925			210,925	
Grazing Land	100	06/90	1204.1	180,618			180,618	
Timberland	100	06/90	1827	200,970			200,970	1,552,950
							0	
							0	
							0	
							0	
							0	
							0	
							0	
	Percent	Date		Cost or	Annual	Accum.	Book	Market
Buildings	Owned	Acquir.	Acres	Basis	Dep.	Dep.	Value	Value
Market Value of Out Bldgs		01/90					0	50,000
Quonset type garage		01/90		2,700	135	810		
Old log cabin		01/90		300	15	90		
Storage building, post metal cove		01/90		8,400	420	2,520		
Shop, insulated concrete floor		01/90		9,720	486	2,916		
Barn, frame old obsolete		01/90		4,500	225	1,350		
Feed shed frame		01/90		400	20	120		
Calving shed large, post, metal co		01/90 01/90		12,800	640 190	3,840		
Hay shed with foder and livested		01/90		3,800		1,140		
Hay shed with feder and livestock Hay shed		01/90	•	4,150 3,350	208 168	1,245 1,005		
riay shed	100	01/90		3,330	100	1,003	2,343	
	Percent	Date		Cost or	Annual	Accum.	Book	Market
Improvements	Owned	Acquir.	Acres	Basis	Dep.	Dep.	Value	Value
							0	
							0	
							0	
							0	
							0	
							0	
							0	
Hausas							0	
Houses House	100	01/90		22500			22500	22500
litodae	100	01/30		22000			0	22000
							0	
	Total Acre		3,415					
	Total Cos		olotia	665,133	0.500			
	Total Ann	uai Depre	Clation	on on R. E.	2,506	15,036		
	Total Roo	k Value o	Depreciati f Real Esta	oto		15,036	650,097	
				of Real Est	ato		030,037	
Leased and Rented	ı Olai ESII	mateu Ma	inci value	oi ittai ESI	ale		Current	2,974,902
			т			Λ .a I	Current	Accrued
Land			Туре			Annual	Portion	Rent and
			of	Date	_	Cash	Rent/Lease	
Description / Landlord			Lease	Expires	Acres	Rent	Due	Payments
Champion International			Lease		1,040.00	650.00	270.83	270.83
							1	0.00
							1	0.00
							1	0.00
							1	0.00
							1	0.00
							1	0.00
							1	0.00
	Total Acre	as Rantad			1,040			0.00
			Rents and	Leases	1,040	650		
				ase Paymer	nts			271

Schedule M Securities Not Readily Marketable	chedule M Securities Not Readily Marketable					
	Number		Market		Fair	
	of		Price		Market	
Description		Unit		Cost		Non-Farm
				0	0	
				0		0%
				0	0	
				0		0%
				0	0	
				0		0%
				0	0	
				0		0%
	•		•	0		
Market Value of Non-Marketable Securities						
Value of Farm Portion (Cost & Market)				0	0	
				0		

Schedule N Non-Farm Assets				
			Value	Fair Market
Total Cost & Market Value of Non-Farm As	ssets		0	0
Insurance	Beneficiary	Yearly Premium		Cash Value

Schedule O Farm Accounts Payable					
			Principle	Due	
	Purpose of	Current	Due in	Beyound	Accrued
Payable To	Account	Balance	12 Mo.	12 Mo.	Interest
Total Current Balance 0					
Principle Due Within 12 Months 0					
Total Principle Due Beyound 12 Months 0					
Total Ac	crued Interest Due Wi	thin 12 Mo	onths		0

Schedule P Liens and Judgements Owed		
Description	Principle Amount	Accured Interest
Total Principle on Liens and Judgements	0	
Total Accrued Interest on Leins and Judgements		C

October 1 to October Deposits					
Schedule Q Notes Payable					
			Principle	Due	
		Current	Due in	Beyound	Accrued
Owed To	Purpose	Balance	12 Mo.	12 Mo.	Interest
Owed 10	т игрозс	Dalaricc	12 1010.	12 1010.	microsi
Total Curr	ent Balance on Notes	0			
Total Principle Due in 12 Months		0			
Total Principle Due Beyound 12 Months on Notes			0		
Total Acci	rued Interest Due Within 12 Mo	nths			0

Schedule R Intermediate Loans					
			Princ.	Due	
	Descrip. or	Curret	Due in	Beyound	Accrued
Owed To	Purpose	Balance	12 Mo.	12 Mo.	Interest
Norwest Bank	Baler	3,939.00	3,939.00	0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
	rent Balance (Inter.)	3,939			
	ciple Balance Due in 12 Mo.		3,939		
Total Prin	ciple Balance Due Beyound 12	Mo.		0	
Total Acc	rued Interest on Intermediate L	oans Due	in 12 Mont	hs	131

T				
Descrip. or	Curret	Due in	Beyound	Accrued
Purpose	Balance	12 Mo.	12 Mo.	Interest
·			0.00	
			0.00	
			0.00	
rrent Balance (L. T.)	0			
	1o.	0		
			0	
		12 Months		0
	rrent Balance (L. T.) nciple Balance Due Within 12 M nciple Balance Due Beyound 12	rrent Balance (L. T.) onciple Balance Due Within 12 Mo. nciple Balance Due Beyound 12 Mo.	Purpose Balance 12 Mo. Trent Balance (L. T.) Diciple Balance Due Within 12 Mo. Onciple Balance Due Beyound 12 Mo.	Descrip. or Purpose

Cohodula T. Taura (Dad Fateta Jacobs Branch, CC)			
Schedule T Taxes - (Real Estate, Income, Property, S.S.)		A 1	1
		Annual	A
	Date	Real Estate	Accrued R. E.
Dool Catata			
Real Estate Real Estate	Due	Tax	Tax 675.00
Real Estate			675.00
Accrued Real Estate Taxes Due Within 12 Months			675
		Annual	Accrued
	Date	Personal	Personal
Personal Property	Due	Prop. Tax	Prop. Tax
Accrued Personal Property Tax Due Within 12 Months		0	
			Accrued
		Date	Payroll
Payroll Taxes		Due	Taxes
Accrued Payroll Tax Due Within 12 Months		1	C

December 31, 1995

SPA NCBA Case Ranch		December 3	31, 1 <u>9</u> 95
Current Portion of Deferred Taxes @ Market Value			
	Market	Cost or Tax	
Current Assets	Value	Basis	
Prepaid Expenses (Sch. B)	650	0	
Growing Crops (Sch. C)	0	0	
Accounts Receivable (Sch. D)	0	0	
Notes Receivable (Sch D)	0	0	
Government Payments Receivable (Sch D)	0	0	
PIK Certificates (Sch E)	0	0	
Securities Readily Marketable, Farm (Sch. F)	0	0	
Crops For Sale & Feed (Sch. G)	37500	0	
Crops Under Gov. Loan (Sch. H)	0	0	
Value of Lvstck Held for Sale (Sch I)	0	0	
Futures or Options Account Equity (Net Equity)	0	0	
Other	0	0	
Other	0	0	
Total Market Value	38150		
Total Tax Basis Value		0	
Excess of Market Value Over Tax Basis			38150
		'	
Deductions (Liabilities that result in tax deductions when p	aid)		
Farm Accounts Payable (Sch. O)	0		
Accrued Interest (Schedules O,P,Q,R,S)	130.5		
Personal property taxes (Sch T)	0		
Real estate Taxes (Sch T)	675		
Accrued Lease Payments (Land Only) (Sch L)	270.8333		
Other Accrued Expenses	0		
Employee Payroll Withholdings (Payroll Taxes)	0		
Other Accrued Expenses	0		
Other Accrued Expenses	0		
Other Accrued Expenses	0		
Total Deductions		1076.333333	
Before discours Belove die Ormani Arragia di l'abilitica			07070 07
Deferred Income Related to Current Assets & Liabilities			37073.67
Minus Net Operating Loss Carry Forward	a:I:4aa		07074
Deferred Taxable Income Related to Current Assets & Lial	ollites		37074
	Marginal	Estimated	
	Tax Rate	Tax	
Federal Marginal Income Tax Rate	0%	0	
State Marginal Income Tax Rate	0%	0	
Local Marginal Income Tax Rate	0%	0	
Self Employment Tax Rate (Limited by Max)	270		
Old-age, Survivor, & Disability Portion of SE Tax Rate	0.00%		
Medicare (Hospital Insurance) Portion	0.00%		
Maximum Dollar Amount for Self Employment Tax	0.0070	0	
, ,			
Deferred Tax Estimate on Current Assets & Liabilities (Ma	rket)		0

	Cost	Tax	
Current Assets	Value	Basis	
Prepaid Expenses (Sch. B)	650	0	
Growing Crops (Sch. C)	0	0	
Accounts Receivable (Sch. D)	0	0	
Notes Receivable (Sch D)	0	0	
Government Payments Receivable (Sch D)	0	0	
PIK Certificates (Sch E)	0	0	
Securities Readily Marketable, Farm (Sch. F)	0	0	
	37500	0	
Crops For Sale & Feed (Sch. G)	_		
Crops Under Gov. Loan (Sch. H)	0	0	
Value of Lvstck Held for Sale (Sch I)	0	0	
Other	0	0	
Other	0	0	
Other	0	0	1
Total Cost/Book Value	38150		
Total Tax Basis Value		0	
Excess of Cost/Book Value Over Tax Basis			38150
Deductions (Liabilities that result in tax deductions when p			
Farm Accounts Payable (Sch. O)	0		
Accrued Interest (Schedules O,P,Q,R,S)	131		
Personal property taxes (Sch T)	0		
Real estate Taxes (Sch T)	675		
Accrued Lease Payments (Land Only) (Sch L)	271		
Other Accrued Expenses	0		
Other Accrued Expenses	0		
Other Accrued Expenses	0		
Other Accrued Expenses	0		
Other Accrued Expenses	0		
Total Deductions		1076	
Deferred Taxable Income Related to Current Assets & Lia	bilities		37074
Minus Net Operating Loss Carry Forward			0
Deferred Taxable Income Related to Current Assets & Lia	bilites		37074
	Marginal	Estimated	
	Tax Rate	Tax	
Federal Estimated Income Tax Rate	0%	0	
State Estimated Income Tax Rate	0%	0	
Local Estimated Income Tax Rate	0%	0	
Estimated Self Employment Tax Rate (Limited)	270		
Old-age, Survivor, & Disability Portion of SE Tax Rate	0.00%		
Medicare (Hospital Insurance) Portion	0.00%		
Maximum Dollar Amount for Self Employment Tax	0.0070	0	
Maximon Bollar Althount for Gell Employment Tax	U	0	
Deferred Tax Estimate on Current Assets & Liabilities (Co	st)		0

Noncurrent Portion of Deferred Taxes

Noncurrent Portion of Deferred Taxes					
		Cost			
	Market	or Tax			
Total Noncurrent Farm Assets	Value	Basis			
Breeding Stock (Sch J)	143500	145704			
Adjust Breeding Lvstk Cost Basis (FFSG)		-139500			
Farm Machinery & Equipment (Sch K)	71797	71797			
Farm Real Estate (Sch L)	2974902	650097			
Other Non-Current Assets	0	0			
Other Non-Current Assets	0	0			
Total Market Value of Noncurrent Assets	3190198				
Total Cost or Book Value of Noncurrent As	sets	728098			
Excess of Market Value over Tax Basis on Noncurrent Assets					
Deductions-Noncurrent-(Liabilities that result in tax deducti	ions when pa	aid)			
Other Noncurrent Deductions	0	,			
Other Noncurrent Deductions	0				
Other Noncurrent Deductions	0				
Other Noncurrent Deductions	0				
Other Noncurrent Deductions	0				
Total Deductions for Noncurrent		0			
Deferred Income Related to Noncurrent Assets & Liabilities	S		2462101		
Minus Net Operating Loss Carry Forward (Not Use		Section)	0		
Deferred Taxable Income for Noncurrent Assets & Liabilitie			2462101		
	Marginal	Estimated			
	Tax Rate	Tax			
Federal Estimated Income Tax Rate	0%	0			
State Estimated Income Tax Rate	0%	0			
otato Edilitatoa illoolilo Tax Itato	370	U			
Total Deferred Tax Estimate Related to Noncurrent			0		
Assets and Liabilities			J		
a. a					