Farmers' Cooperative Association Income Tax Return OMB No. 1545-0051 Department of the Treasury Internal Revenue Service Name B Employer identification number A Identify below the cooperative's business activity with ō Number, street, and room or suite no. (If a P.O. box, see page 4 of Instructions) most total receipts C Check if a consolidated (see instructions). return (Attach Form 851) City or town, state, and ZIP code **D** Type of organization Section 521 E Check applicable boxes: (1) I Initial return (2) Final return (3) Change in address Other **1a** Gross receipts or sales \_\_\_\_\_\_b Less returns and allowances \_\_\_\_\_\_c Bal 1c 2 **3** Gross profit. Line 1c less line 2 . . . . . . . . . . . . . . . . 3 4a 4a Patronage dividends and per-unit retain allocations (Schedule B, line 2). 4b **b** Other dividends (Schedule C, line 17, column (a)) . . . . . . 5 6 7 7 8 Capital gain net income (attach Schedule D (Form 1120)) . . . . . 9 Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797) 10 10 Total income. Add lines 3 through 10 . . . . . . . . . . . . . . . . 11 12 Compensation of officers (Schedule E, line 4) . . . . . . . . 12 deductions. 13c **13a** Salaries and wages \_\_\_\_\_\_ **b** Less jobs credit 14 14 15 15 16 16 17 O 17 18 18 19 19 Charitable contributions (see instructions for 10% limitation). 20 20 21b 21 Less depreciation claimed in Schedule A and elsewhere on return. 22 for 23 instructions 24 24 Pension, profit-sharing, etc., plans . . . . . . . . . 25 26 27a 27a Total deductions. Add lines 12 through 26 . . . . . . . . (See 27b 27c c Deductions and adjustments under section 1382 (Schedule H, line 4) (see instructions) . 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27c from 28 Less: a Net operating loss deduction (see instructions). . . . . 29c **b** Special deductions (Schedule C, line 18, column (c)) . **Taxable income.** Subtract line 29c from line 28. (See instructions) . . . 30 Total tax (Schedule J, line 9) . 31 **32a** 1991 overpayment credited to 1992 32a 32b **b** 1992 estimated tax payments and Payments c Less 1992 refund applied for on 32d Form 4466 . . . . . . . 32c e Tax deposited with Form 7004 . . . . f Credit from refiguring tax for years in which nonqualified per-unit retain certificates or nonqualified written notices of allocation 32f (redeemed this year) were issued (see instructions). . . . . 32h g Credit for Federal tax paid on fuels (attach Form 4136) . . . 33 33 Estimated tax penalty (see page 7 of instructions). Check if Form 2220 is attached. ► □ 34 Tax due. If the total of lines 31 and 33 is more than line 32h, enter amount owed . . .

35

36

Refunded ▶

Overpayment. If line 32h is more than the total of lines 31 and 33, enter amount overpaid

Enter amount of line 35 you want: Credited to 1993 estimated tax ▶

Form 990-C (1992) Page **2** 

Sc	nedule A Cost of Goods Sold (	see mstructions.)					
1	Inventory at beginning of year				1		
2	Purchases				2		
3	Cost of labor				3		
4	Per-unit retain allocations paid in:						
а	Qualified per-unit retain certificates				4a		
b	Money or other property (except none	qualified per-unit certi	ficates) .		4b		
5	Nonqualified per-unit retain certificate	s redeemed this year			5		
6a	Additional section 263A costs (attach	schedule)			6a		
b	Other costs (attach schedule)				6b		
7	<b>Total.</b> Add lines 1 through 6b				7		
8	Inventory at end of year				8		
9	Cost of goods sold. Subtract line 8	from line 7. Enter here	e and on line	e 2, page 1	9		
10a	Check all methods used for valuing of	losing inventory:					
	(i) Cost (ii) Lower of cost or	market as described i	n Regulation	ns section 1.471-4			
	(iii) Writedown of "subnormal" god	ods as described in R	Regulations s	section 1.471-2(c)			
	(iv) Other (Specify method used a	nd attach explanation	n) <b>&gt;</b>				
b	Check if the LIFO inventory method v	vas adopted this tax	year for any	goods (if checked,	attach Form (	970) 🕨	
С	If the LIFO inventory method was use	d for this tax year, en	ter percenta	ge (or amounts) of			
	closing inventory computed under LIF	· O			10c		
d	Do the rules of section 263A (with resp	ect to property produc	ced or acqui	red for resale) apply	to the coopera	ative? 🗌 Yes	□No
е	Was there any change in determining	quantities, cost, or v	aluations be	etween opening and	closing inver	ntory? 🗌 Yes	□No
	If "Yes," attach explanation.						
Sc	nedule B Income From Patrona	_			-		
	Name of declaring association	Amount	Naı	me of declaring associa	tion	Amount	
1							
	Total of both "Amount" columns. En		a, page 1		2		
	nedule C Dividends and Specia		a, page 1	(a) Dividends		(c) Deduc	
			a, page 1	(a) Dividends received	2	(c) Deduc ((a) × (b	
	nedule C Dividends and Specia	al Deductions					
Scl	Dividends and Special (See instructions.)	al Deductions  d domestic corporation					
Scl	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned	d domestic corporation	ons (other		(b) %		
<b>Sc</b> 1	Dividends and Special (See instructions.)  Dividends from less-than-20%-owner than debt-financed stock)	d domestic corporation	ons (other		(b) %		
<b>Sc</b> 1	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned	d domestic corporation	ons (other		(b) % 70 80 (See	((a) × (b)	
<b>Sc</b> 1	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned	d domestic corporation domestic corporation	ons (other  ons (other 		(b) %  70  80  (See instructions	((a) × (b)	
1 2	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock) Dividends from 20%-or-more-owned than debt-financed stock)	d domestic corporation  domestic corporation  domestic corporation  reign corporations (sec	ons (other ons (other		(b) %  70  80  (See instructions 41.176	((a) × (b)	
1 2	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Debt-financed stock of domestic and fo	d domestic corporation  domestic corporation  domestic corporation  reign corporations (sec	ons (other ons (other		(b) %  70  80  (See instructions  41.176  47.059	((a) × (b)	
1 2 3 4	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Debt-financed stock of domestic and for Dividends on certain preferred stock of lest Dividends from less-than-20%-owned force.	d domestic corporation  d domestic corporation  domestic corporation  reign corporations (sectors)  ss-than-20%-owned publicing corporations and celegations.	ons (other		(b) %  70  80  (See instructions  41.176  47.059  70	((a) × (b)	
1 2 3 4 5	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Debt-financed stock of domestic and for Dividends on certain preferred stock of 200 depts of 200	d domestic corporation  d domestic corporation  domestic corporation  reign corporations (sectors)  ss-than-20%-owned publicing corporations and celegations.	ons (other		(b) %  70  80 (See instructions  41.176  47.059  70  80	((a) × (b)	
1 2 3 4 5 6	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Debt-financed stock of domestic and for Dividends on certain preferred stock of lest Dividends from less-than-20%-owned force.	d domestic corporations d domestic corporation domestic corporation reign corporations (secss-than-20%-owned publicing corporations and cer	ons (other		(b) %  70  80  (See instructions  41.176  47.059  70	((a) × (b)	
1 2 3 4 5 6 7	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Debt-financed stock of domestic and for Dividends on certain preferred stock of less Dividends from less-than-20%-owned fore Dividends from 20%-or-more-owned foreid Dividends from wholly owned foreign	d domestic corporations  d domestic corporation  domestic corporation  reign corporations (see ss-than-20%-owned publicing corporations and cerporations are considered.	ons (other		(b) %  70  80 (See instructions  41.176  47.059  70  80	((a) × (b)	
1 2 3 4 5 6 7	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Debt-financed stock of domestic and for Dividends on certain preferred stock of less Dividends from less-than-20%-owned forei Dividends from 20%-or-more-owned forei Dividends from wholly owned foreign  Total. Add lines 1 through 8. See inst	d domestic corporations d domestic corporation domestic corporation reign corporations (see ss-than-20%-owned publication corporations and cere subsidiaries (section cructions for limitation	ons (other		(b) %  70  80  (See instructions  41.176  47.059  70  80  100	((a) × (b)	
1 2 3 4 5 6 7 8	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Debt-financed stock of domestic and for Dividends on certain preferred stock of less Dividends from less-than-20%-owned fore Dividends from 20%-or-more-owned foreid Dividends from wholly owned foreign	d domestic corporations d domestic corporation domestic corporation reign corporations (see ss-than-20%-owned publication corporations and cere subsidiaries (section cructions for limitation	ons (other		(b) %  70  80 (See instructions  41.176  47.059  70  80	((a) × (b)	
1 2 3 4 5 6 7 8	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Debt-financed stock of domestic and for Dividends on certain preferred stock of lest Dividends from less-than-20%-owned force Dividends from 20%-or-more-owned force Dividends from wholly owned forceign  Total. Add lines 1 through 8. See inst Dividends from certain FSCs subject to the Dividends from affiliated group metals.	d domestic corporations d domestic corporations d domestic corporations domestic corporations domestic corporations reign corporations (sections) descriptions and ceres of the corporations are corporations and ceres of the corporations are corporations and ceres of the corporations are corporated as a corporation of the corporations are corporated as a corporation of the corporation	ons (other		(b) %  70  80 (See instructions  41.176 47.059 70 80 100	((a) × (b)	
1 2 3 4 5 6 7 8 9 10 11	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Debt-financed stock of domestic and for Dividends on certain preferred stock of lest Dividends on certain preferred stock of 20 Dividends from less-than-20%-owned fored Dividends from 20%-or-more-owned fored Dividends from wholly owned foreign  Total. Add lines 1 through 8. See instance Dividends from certain FSCs subject to the Dividends from affiliated group mededuction (section 243(a)(3))	d domestic corporations d domestic corporation domestic corporation reign corporations (sectors) ss-than-20%-owned publeign corporations and cere subsidiaries (section arructions for limitation 100% deduction (section arructions subject to the corporations and ceres subsidiaries (section arructions for limitation arructions for limitation arructions subject to the corporations subject to the corporations are corporations.	ons (other		(b) %  70  80  (See instructions  41.176  47.059  70  80  100	((a) × (b)	
1 2 3 4 5 6 7 8 9 10 11 12	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Debt-financed stock of domestic and for Dividends on certain preferred stock of less Dividends on certain preferred stock of 20 Dividends from less-than-20%-owned foreign Dividends from 20%-or-more-owned foreign Dividends from wholly owned foreign Total. Add lines 1 through 8. See instance Dividends from certain FSCs subject to the Dividends from affiliated group mededuction (section 243(a)(3))  Dividends from foreign corporations not in	d domestic corporations d domestic corporation domestic corporation domestic corporation reign corporations (section corporations and certifications) cructions for limitation through deduction (section corporations and certifications) deduction (section corporations)	ons (other ons (other tion 246A) blic utilities ic utilities ertain FSCs tain FSCs 245(b)) n 245(c)(1)) he 100% 8, or 10		(b) %  70  80 (See instructions  41.176 47.059 70 80 100	((a) × (b)	
1 2 3 4 5 6 7 8 9 10 11 12 13	Dividends and Special (See instructions.)  Dividends from less-than-20%-owner than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock of domestic and for Dividends on certain preferred stock of lest Dividends from less-than-20%-owned forei Dividends from 20%-or-more-owned forei Dividends from wholly owned foreign  Total. Add lines 1 through 8. See instance Dividends from certain FSCs subject to the Dividends from affiliated group medical deduction (section 243(a)(3))  Dividends from foreign corporations not in Income from controlled foreign corporations	d domestic corporations d domestic corporation domestic corporation domestic corporation reign corporations (see ses-than-20%-owned publicing corporations and cer subsidiaries (section aructions for limitation 100% deduction (section aructions subject to the collider on lines 3, 6, 7, under subpart F (attach limitations)	ons (other		(b) %  70  80 (See instructions  41.176 47.059 70 80 100	((a) × (b)	
1 2 3 4 5 6 7 8 9 10 11 12	Dividends and Special (See instructions.)  Dividends from less-than-20%-owner than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock of domestic and for Dividends on certain preferred stock of lest Dividends from less-than-20%-owned forced Dividends from 20%-or-more-owned forced Dividends from wholly owned forced Dividends from wholly owned forced Dividends from certain FSCs subject to the Dividends from certain FSCs subject to the Dividends from affiliated group mededuction (section 243(a)(3))  Dividends from forced	d domestic corporations d domestic corporation domestic corporation reign corporations (sectors-than-20%-owned publicing corporations and cere subsidiaries (section for limitation 100% deduction (section than 100% deduction than 100% deduction (section than 100% deduction than 100% deductio	ons (other		(b) %  70  80 (See instructions  41.176 47.059 70 80 100	((a) × (b)	
1 2 3 4 5 6 7 8 9 10 11 12 13	Dividends and Special (See instructions.)  Dividends from less-than-20%-owner than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock of domestic and for Dividends on certain preferred stock of lest Dividends on certain preferred stock of 20 Dividends from less-than-20%-owned foreign Dividends from 20%-or-more-owned foreign Dividends from wholly owned foreign Total. Add lines 1 through 8. See instance Dividends from certain FSCs subject to the Dividends from affiliated group mededuction (section 243(a)(3))  Dividends from foreign corporations not in Income from controlled foreign corporations Foreign dividend gross-up (section 78 IC-DISC and former DISC dividends not seem to the controlled foreign corporations.	d domestic corporations de domestic corporation domestic corporation domestic corporation domestic corporation domestic corporations (see as-than-20%-owned public public public domestic corporations and ceregin corporation detection detectio	ons (other		(b) %  70  80 (See instructions  41.176 47.059 70 80 100	((a) × (b)	
1 2 3 4 5 6 7 8 9 10 11 12 13 14	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Debt-financed stock of domestic and for Dividends on certain preferred stock of lest Dividends from less-than-20%-owned force Dividends from less-than-20%-owned force Dividends from wholly owned forceign  Total. Add lines 1 through 8. See inst Dividends from certain FSCs subject to the Dividends from affiliated group mededuction (section 243(a)(3))  Dividends from foreign corporations not in Income from controlled foreign corporations Foreign dividend gross-up (section 78 IC-DISC and former DISC dividends n 3 (section 246(d))	d domestic corporation domestic corporation domestic corporation domestic corporation domestic corporation domestic corporation domestic corporations (see a section domestic	ons (other		(b) %  70  80 (See instructions  41.176 47.059 70 80 100	((a) × (b)	
1 2 3 4 5 6 7 8 9 10 11 12 13 14	Dividends and Special (See instructions.)  Dividends from less-than-20%-owner than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock of domestic and for Dividends on certain preferred stock of lest Dividends on certain preferred stock of 20 Dividends from less-than-20%-owned foreign Dividends from 20%-or-more-owned foreign Dividends from wholly owned foreign Total. Add lines 1 through 8. See instance Dividends from certain FSCs subject to the Dividends from affiliated group mededuction (section 243(a)(3))  Dividends from foreign corporations not in Income from controlled foreign corporations Foreign dividend gross-up (section 78 IC-DISC and former DISC dividends not seem to the controlled foreign corporations.	d domestic corporation domestic corporation domestic corporation domestic corporation domestic corporation domestic corporation domestic corporations (see a section domestic	ons (other		(b) %  70  80 (See instructions  41.176 47.059 70 80 100	((a) × (b)	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Debt-financed stock of domestic and for Dividends on certain preferred stock of lest Dividends from less-than-20%-owned force Dividends from less-than-20%-owned force Dividends from wholly owned forceign  Total. Add lines 1 through 8. See inst Dividends from certain FSCs subject to the Dividends from affiliated group mededuction (section 243(a)(3))  Dividends from foreign corporations not in Income from controlled foreign corporations Foreign dividend gross-up (section 78 IC-DISC and former DISC dividends n 3 (section 246(d))	d domestic corporation domestic corporation domestic corporation domestic corporation domestic corporation domestic corporation domestic corporations (see ass-than-20%-owned public public domestic corporations and cerporations and cerporations and cerporations for limitation domestic details and deduction (section demonstructions for limitation deduction (section demonstructions for limitation definition definition definition definition definition definition definition definition demonstructions for limitation definition d	ons (other		(b) %  70  80 (See instructions  41.176 47.059 70 80 100	((a) × (b)	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Debt-financed stock of domestic and for Dividends on certain preferred stock of lest Dividends on certain preferred stock of 20 Dividends from less-than-20%-owned foreign Dividends from 20%-or-more-owned foreign Dividends from wholly owned foreign Dividends from certain FSCs subject to the Dividends from affiliated group mededuction (section 243(a)(3))  Dividends from foreign corporations not in Income from controlled foreign corporations Foreign dividend gross-up (section 78 IC-DISC and former DISC dividends not section 246(d))	d domestic corporations d domestic corporation domestic corporation reign corporations (see ses-than-20%-owned publicing corporations and cer subsidiaries (section aructions for limitation 100% deduction (section 100% deduction 100% deduction (section 100% deduction 100% ded	ons (other		(b) %  70  80 (See instructions  41.176 47.059 70 80 100	((a) × (b)	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	Dividends and Special (See instructions.)  Dividends from less-than-20%-owner than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock of domestic and for Dividends on certain preferred stock of lest Dividends from less-than-20%-owned forei Dividends from less-than-20%-owned forei Dividends from wholly owned foreign  Total. Add lines 1 through 8. See inst Dividends from certain FSCs subject to the Dividends from affiliated group medical deduction (section 243(a)(3))  Dividends from foreign corporations not in Income from controlled foreign corporations Foreign dividend gross-up (section 78 IC-DISC and former DISC dividends not gestion 246(d))	d domestic corporation domestic corporation domestic corporation domestic corporation domestic corporation domestic corporation domestic corporations (see as than 20% - owned publicing corporations and cerporations and cerporations and cerporations for limitation domestic details and details and details are the subsidiaries (section details and details	ons (other	received	(b) %  70  80  (See instructions  41.176  47.059  70  80  100  100	((a) × (b)	

Scl	nedule E Compensation of Officers Complete Schedule E only if total				are \$500,000	) or more.
(a) Name of officer		(b) Social security number	(c) Percent of time devoted to business	Percent of a stock (	owned	(f) Amount of compensation
					(e) Preferred	
_1_			% %		%	
			%		%	
			%		%	
			%		%	
2	Total compensation of officers				. 2	
3	Compensation of officers claimed in Sched	dule A and elsewhere on re	eturn		. 3	
4	Subtract line 3 from line 2. Enter the result	here and on line 12, page	1		. 4	
Scl	nedule H Deductions and Adjustme	ents Under Section 138	2 (See insti	ructions.)		
1	Dividends paid on capital stock (section 52	21 cooperatives only)			1	
2	Nonpatronage income allocated to patrons	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
3 a	Patronage dividends: Money				. 3a	
b	Qualified written notices of allocation .	. 3b				
	0.1				20	
	Other property (except nonqualified writter Money or other property (except written n	d 24				
e	written notices of allocation				. 30	
	·					
4	<b>Total.</b> Add lines 1 through 3e. Enter here a		<u></u>		.   4	
	hedule J Tax Computation (See insi	<u> </u>			- I	
1 2	Check if the cooperative is a member of a clif the box on line 1 is checked:	<b>0</b> , .		•		
	•••	(ii) \$ L	unt (in that or	der) in each	n	
b	Enter the cooperative's share of the addition			1		
_	\$11,750) •				3	
3	Income tax		 4a ∣		. 3	
	Other credits (see instructions)		4b			
	General business credit. Enter here and					
Ū	attached:	SHOOK WHICH TOTHIS GIO				
	☐ Form 3800 ☐ Form 3468 ☐ Form	m 5884				
	☐ Form 6765 ☐ Form 8586 ☐ Form	m 8830 🔲 Form 8826 📙	4c			
d	Credit for prior year minimum tax (attach F	form 8827) L	4d			
5	Total. Add lines 4a through 4d				. 5	
6	Subtract line 5 from line 3				. 6	
7	Recapture taxes. Check if from:	m 4255			. 7	
	•					
	Alternative minimum tax (attach Form 462)					
b	Environmental tax (attach Form 4626) .				. 8b	
9	Total tax. Add lines 6 through 8b. Enter he	ere and on line 31, page 1		<u>.</u>	. 9	

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Schedule L Balance Sheets			Be	ginning	of tax year	End of	End of tax year		
	Assets		(a)		(b)	(c)	(d)		
1	Cash								
2a	Trade notes and accounts receivable	. [							
b	Less allowance for bad debts		(	)		( )			
3	Inventories								
4	U.S. government obligations								
5	Tax-exempt securities (see instructions)								
6	Other investments (attach schedule)								
7	Other current assets (attach schedule)								
8a	Buildings and other depreciable assets								
b	Less accumulated depreciation		(	)		( )			
9a	Depletable assets								
b	Less accumulated depletion	. (	(	)		( )			
10	Land (net of amortization)								
11a	Intangible assets (amortizable only).								
	Less accumulated amortization		(	)		( )			
12	Other assets (attach schedule)								
13	Total assets								
	Liabilities and Capital								
14	Accounts payable								
15	Mortgages, notes, bonds payable in less than 1 y	ear							
16	Other current liabilities (attach schedule)	.							
17	Mortgages, notes, bonds payable in 1 year or m	ore							
18	Other liabilities (attach schedule)								
19	Capital stock: Enter number at end of year—								
	Shares Sharehold	ers							
а	Preferred stock								
b	Common stock	-							
20	Paid-in or capital surplus								
21	Patronage dividends allocated in noncash form (of								
	than capital stock and interest-bearing obligation								
22	Per-unit retains allocated in noncash form .								
23 24	Retained earnings (Schedule M-2) Less cost of treasury stock				( )		(		
25	Total liabilities and capital				,				
Sch	nedule M-1 Reconciliation of Income	er Bo	oks With	Inco	me per Return	. Note: The co	poperative is not		
	required to complete Sched		1-1 and M	1-2 be	low if the total	assets on line 1.	3, column (d), of		
	Schedule L are less than \$2	5,000.							
1	Net income (loss) per books		7	Incon	ne recorded on b	ooks this year			
2	Federal income tax			not in	cluded in this tax	return (itemize):			
3	Excess of capital losses over capital gains		а	Tax-e	xempt interest	\$			
4	Income subject to tax not recorded on		b	Patro	nage refunds	\$			
	books this year (itemize):								
			8		ctions in this tax ret				
5	Expenses recorded on books this year not				st book income thi				
	deducted in this return (itemize):		а	Depre	eciation butions carryover	\$			
а	Depreciation		b		-				
b	Contributions carryover . \$								
С	Travel and Entertainment . \$		9		ines 7 and 8				
6	Add lines 1 through 5		10	incon	ne (loss). Line 6 l age 1)	ess line 9 (line			
Scl	Add lines 1 through 5	าตร ทศ	er Books	(  ine	23. Schedule I	<u> </u>	<u> </u>		
1	Balance at beginning of year	.50 PC	5		butions: <b>a</b> Cash				
2	Net income (loss) per books					 /e			
3	Other increases (itemize):								
J	other increases (itemize).		6			 ze):			
			7						
4	Add lines 1 2 and 3		, 8	Ralan	ce at end of year I	ine 4 less line 7			

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Schedule N

Other Information, (Items 1 through 10b, apply to section 521 cooperatives only; the remaining

	riedule	items are applicable to all filers.)	(Se	e in							
1	previous descript	e cooperative engaged in any activities not ly reported to the IRS? (If "Yes," attach a detailed ion of these activities.)	Yes	No		of members for	r thos	se months th	e use the operations at correspond to the ar?	Yes	s No
2	made i	y changes not previously reported to the IRS been n the cooperatives organizing or governing nts? (If "Yes," attach a copy of the changes.)				☐ Method 2—Dic	the	cooperative	use the tax years of year?		
3	preferre	of shares of capital stock (other than nonvoting d) owned by—				☐ Method other t Explain ►			e— ·		
a c	Nonprod	rs b Current and Active producers d Inactive producers			11				S. Government or its		
4	otherwis	sons other than producers acquire voting stock or e become members?			12				vidends made based stence before the		
5	marketir	onmembers charged the same as members for any and purchasing?				patrons and/or bef	ore it	t furnished s	ultural products from supplies, equipment,		
6 7	member	atronage dividends paid to all patrons, both and nonmember, on the same basis? agricultural products marketed or handled for:				If "Yes," attach a indicate whether i	n exp	planation of	the obligation and perative's organizing		
a b	\$	s—(1) Actually produced by such members ctually produced by such members but marketed through this cooperative \$			13	an interest in or a financial account in securities, or other	the ta sign n a fo er fin	nature or oth oreign count ancial acco	the cooperative have her authority over a try (such as a bank, bunt)? If "Yes," the FD F 90-22.1		
	\$	actually produced by such nonmembers but mar-				<b>&gt;</b>			he foreign country		
c 8	marketir	ducers—(purchased from nonproducers for g by this cooperative) \$			14	foreign trust that of whether or not the coin it? If "Yes," the co	existe coope oope	ed during the erative had a erative may h	of or transferor to a ne current tax year, any beneficial interest have to file Form 926, herefore services.		
a b c	Nonmen	s who were producers \$				year		. ▶\$	crued during the tax		
9	for the U a stater allocated patrons)	e cooperative allocate income from business done l. S. or its agencies to all patrons? (If "Yes," attach ment explaining how patronage dividends are d (as between producer patrons and purchaser .)			17	Did any individual, trust at the end of t 50% or more of the of attribution, see	part he ta coop section	tnership, co x year own, perative's vo on 267(c).) It	rporation, estate, or directly or indirectly, ting stock? (For rules f "Yes," complete a,		
	Are all o	f this cooperative's member cooperatives exempt ection 521 of the Code?				a Is the cooperat	ive a	subsidiary i	in an affiliated group d group?		
b					<ul> <li>b Enter the name and identifying number of the parent corporation or other entity with 50% or more ownership ►</li> <li>c Enter percentage owned ►</li> <li>18 If the cooperative has an NOL for the tax year and is electing under Sec. 172(b)(3) to forgo the carryback period, check here</li></ul>						
		re in the care of ▶									
Ple Sig		Under penalties of perjury, I declare that I have examined the and belief, it is true, correct, and complete. Declaration of positions	is ret orepa	urn, ir rer (ot	ncludi ther th	ing accompanying schenan taxpayer) is based of Date	on all i	and statement nformation of Title	ts, and to the best of my which preparer has any k	know	ledge edge.
Paid	d	Preparer's signature				Date		k if self-	Preparer's social secur	ity nu	ımber
Preparer's Use Only		Firm's name (or yours if self-employed) and address						E.I. No. ► ZIP code ►			