

A corporation, organized by an organization of farm bureaus and governed by farm bureau boards for the purpose of testing soil for farmers and other members of the community (members and nonmembers of the farm bureau), maintains a laboratory and conducts soil tests at their request on a cost basis. The soils laboratory maintained by the State university checks the accuracy of the tests and supplies research information relative to testing procedures and soil treatment based on the results of such tests.

Results of soil tests, written and oral explanations and other recommendations are furnished to educate community members in soil treatment and problems relating to the application of plant food.

No income inures to the benefit of any private individual. Held, the corporation is an agricultural organization exempt from Federal income tax under section 101(1) of the Internal Revenue Code.