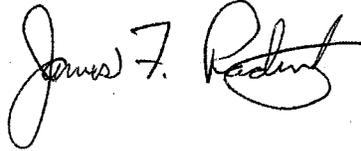


UNITED STATES DEPARTMENT OF AGRICULTURE

Farm Service Agency
Washington, DC 20250

General Program Administration 1-FLP (Revision 1)	Amendment 122
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Approved by: Deputy Administrator, Farm Loan Programs



Amendment Transmittal

A Reasons for Amendment

Subparagraphs 4 B and E have been amended to update National Office contacts.

Subparagraph 52 J has been amended to correct the Loan Activity Cutoff date.

Exhibit 17 has been amended to update FLP interest rates.

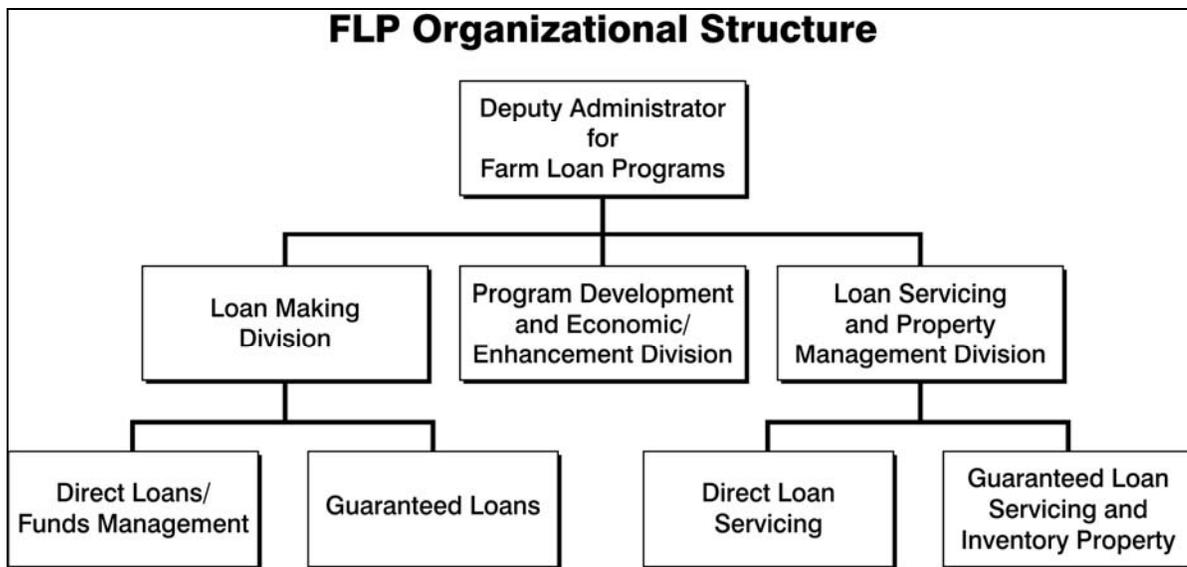
Exhibit 36 has been amended to update paragraph D, Part A, 3 C question 2.

Page Control Chart		
TC	Text	Exhibit
	1-7 through 1-10 3-39, 3-40	1, pages 1, 2 17, pages 1, 2 36, pages 45, 46

4 FLP Organizational Structure

A National Office FLP Organizational Structure

The following is the National Office FLP organizational structure.



B Contacts for the Office of the Deputy Administrator

The following provides the address for the Office of the Deputy Administrator.

For USPS delivery	For FedEx or UPS delivery
USDA FSA DAFLP STOP 0520 1400 INDEPENDENCE AVE SW WASHINGTON DC 20250-0520	USDA FSA DAFLP ROOM 3605 SOUTH BUILDING 1400 INDEPENDENCE AVE SW WASHINGTON DC 20250-0520

Note: County Offices shall address questions to the State Office. State Offices shall contact the National Office as needed.

The following provides names, titles, and telephone and FAX numbers for the Office of the Deputy Administrator.

Office of the Deputy Administrator FAX Number 202-690-3573		
Name	Title	Phone Number
--James F. Radintz	Deputy Administrator	202-720-4671--
Melody Hinmon	Secretary to the Deputy Administrator	202-720-4671

4 FLP Organizational Structure (Continued)

C LMD Contacts

The following provides names, address, and telephone and FAX numbers for LMD.

For USPS delivery	For FedEx or UPS delivery
USDA FSA DAFLP LMD STOP 0522 1400 INDEPENDENCE AVE SW WASHINGTON DC 20250-0522	USDA FSA DAFLP LMD ROOM 3629 SOUTH BUILDING 1400 INDEPENDENCE AVE SW WASHINGTON DC 20250-0522

Note: County Offices shall address questions to the State Office. State Offices shall contact the National Office as needed.

LMD FAX Number 202-720-6797		
Office of the Director		
Name	Title	Phone Number
Connie Holman	Director	202-690-0756
John Tamashiro	Deputy Director	202-720-5199
Carrie Novak	Senior Loan Officer	202-720-1643
Shanita Staten	Program Assistant	202-720-3889
Direct Loans/Funds Management Branch		
Russ Clanton	Branch Chief	202-690-0214
--Norman Cummins	Senior Loan Officer	202-720-3168--
Dan Jackson	Senior Loan Officer	202-720-0588
Joseph Marcoccia	Senior Loan Officer	202-401-0087
Mike Moore	Senior Loan Officer	202-690-0651
Jerry Moseman	Senior Loan Officer	202-690-4006
Ann Smith	Senior Loan Officer	202-720-1656
Anne Steppe	Senior Loan Officer	202-690-4017
Guaranteed Loans Branch		
Randi Sheffer	Branch Chief	202-205-0682
Steve Ford	Senior Loan Officer	202-304-7932
--Matthew Henderson	Senior Loan Officer	202-720-5847--
Trent Rogers	Senior Loan Officer	202-720-1657

4 FLP Organizational Structure (Continued)

D PDEED Contacts

The following provides names, address, and telephone and FAX numbers for PDEED.

For USPS delivery	For FedEx or UPS delivery
USDA FSA DAFLP PDEED STOP 0521 1400 INDEPENDENCE AVE SW WASHINGTON DC 20250-0521	USDA FSA DAFLP PDEED ROOM 3622 SOUTH BUILDING 1400 INDEPENDENCE AVE SW WASHINGTON DC 20250-0521

Note: County Offices shall address questions to the State Office. State Offices shall contact the National Office as needed.

PDEED FAX Number 202-690-3573		
Name	Title	Phone Number
Courtney Dixon	Director	202-720-1360
William Cobb	Deputy Director	202-720-1059
Thomas Dobbin	Chief Appraiser	208-378-5671
Linda Baldwin	Document Control Technician	202-720-5489
Lorraine Campbell	Senior Writer/Editor	202-690-2850
Niki Chavez	Senior Loan Officer	202-690-6129
Gene Christie	Senior Loan Officer	202-690-2517
Robert Fleming	Lead Review Appraiser-Southeast	803-435-2201, Ex. 103
Pixie Greer	Senior Loan Officer	202-720-1652
Jennifer Haley	Program Analyst	202-720-9898
Donald Howard	Lead Review Appraiser-West	503-692-1973, Ex. 238
Mike Ittel	Lead Review Appraiser-Midwest	320-251-7800, Ext. 117
--Tracy Jones	Senior Loan Officer	202-720-6771--
Teresa Martin	Program Analyst	202-690-0431
Dirk Nysveen	Senior Loan Officer	701-893-2239
Sheila Oellrich	Program Analyst	202-720-2990
Marquita Peoples	Program Analyst	202-720-8320
Chris Tarr	Lead Review Appraiser-Northeast	315-568-6124, Ext. 104
Vernon Tesch	Regional Appraiser-West	406-605-3442, Ext. 108

4 FLP Organizational Structure (Continued)

E LSPMD Contacts

The following provides names, address, and telephone and FAX numbers for LSPMD.

For USPS delivery	For FedEx or UPS delivery
USDA FSA DAFLP LSPMD STOP 0523 1400 INDEPENDENCE AVE SW WASHINGTON DC 20250-0523	USDA FSA DAFLP LSPMD ROOM 3627 SOUTH BUILDING 1400 INDEPENDENCE AVE SW WASHINGTON DC 20250-0523

Note: County Offices shall address questions to the State Office. State Offices shall contact the National Office as needed.

Office of the Director FAX Number 202-720-5804		
Name	Title	Phone Number
Michael R. Hinton	Director	202-720-1984
Craig Nehls	Deputy Director	202-720-1984
Michael Cumpton	Assistant to the Director	202-690-4014
Vera Harris	Division Secretary	202-720-1984
Brenda McNeill	Program and Management Assistant	202-720-4572
Direct Loan Servicing Branch FAX Number 202-720-5804		
Bruce Mair	Branch Chief	202-720-1645
Jacqueline King	Program Analyst	202-720-2820
Jenny Breece	Senior Loan Officer	202-690-4011
Theresa Correa	Senior Loan Officer	202-260-9470
Rebecca Deaton	Senior Loan Officer	202-690-2854
Richard Cardona-Diaz	Senior Loan Officer	202-720-0078
Mary Durkin	Senior Loan Officer	202-720-1658
Sharilyn Hashimoto	Senior Loan Officer	202-720-2743
Jonathan (Lee) Nault	Senior Loan Officer	202-720-6834
Rick Stewart	Senior Loan Officer	202-720-1654
* * *	* * *	* * *
Tamara Wilson	Senior Loan Officer	202-690-4012

52 ADPS (Continued)

I ADPS and DLS TC's and Titles (Continued)

TC	Title
5S <u>1</u> /	Record Debt Set-Aside
5S <u>2</u> /	Record Disaster Set-Aside
5T <u>1</u> /	Reverse Debt Set-Aside
5T <u>2</u> /	Cancel Disaster Set-Aside
5W <u>2</u> /	Record Loan Deferral
5X <u>1</u> /	Reverse Loan Deferral Expiration/Cancellation
5Y <u>2</u> /	Cancel Loan Deferral
8H <u>1</u> /	Split/Combine Loans - Account Status
8M	Limited Resource Loan Review
8N	Record Borrower/Loan Classification Data
8P	Acquired Property - Subdivision
8R <u>2</u> /	Interest Rate Adjustment
9E	Suspend Code - Acquired Property
9G <u>2</u> /	Change in Borrower/Property Mail Code
* * *	* * *

-1/ Transactions processed by FaSB only.--
2/ Transactions processed through DLS to PLAS.

52 ADPS (Continued)

J Important Calendar 2015 Year-End Dates

Various transactions are suspended or disabled as needed to perform calendar year-end activities. The following dates are applicable to the availability of ADPS.

Action	Date	
Loan Activity Cutoff – the last day that loan activity dated in calendar year 2015 can be processed to be reflected on FSA-2065 for 2015 and related IRS forms.	Thursday, January 7, 2016	
Availability of ADPS Terminals		
Holiday Schedule: Terminals available until 3 p.m. c.t. because of the holiday	Thursday, December 24, 2015 (no update) Thursday, December 31, 2015	
Transaction Processing: Terminals will be available to provide additional time for initial transaction entry and discrepancy correction before preparing the Annual Statements.	Saturday, January 2, 2016 Terminals available from 6 a.m. to 3 p.m. c.t.	
Loan Activity Cutoff: Transactions recorded through the terminals after the Loan Activity Cutoff, will be scheduled for update *--on the evening of January 7, 2016.--*	Thursday, January 7, 2016 Terminals available from 6 a.m. to 7 p.m. c.t.	
Transaction suspension/Enabled Dates		
Transactions	Suspension Date	Enabled Date
TC 4A TC 4C TC 4D TC 4F TC 4G TC K4	December 30, 2015	January 13, 2016

Reports, Forms, Abbreviations, and Redelegations of Authority

Reports

This table lists the required reports of this handbook.

Reports Control Number	Title	Reporting Period	Submission Date	Negative Reports	Reference
FLP4	FLPRA Annual Report	Annually	By February 1 each year	Required	403
FLP5	SBA Review Report	Annually	By October 31 each year	Required	103

Forms

This table lists all forms referenced in this handbook.

Number	Title	Display Reference	Reference
CCC-10	Representations for Commodity Credit Corporation or Farm Service Agency Loans and Authorization to File a Financing Statement and Related Documents		Ex. 36
CCC-257	Schedule of Deposit		Ex. 36
FmHA 2006-21	Information Systems Management (ISM) Request for Changes to User Documentation		52
FM1	Data Security Access Authorization Form		167
FSA-13-A	Data Security Access Authorization Form		53, 54, 166, Ex. 15, 36
FSA-137	Address Information Request		46
FSA-159	Request for Supplies, Forms, and/or Publications		Ex. 17
FSA-470	Tractor Feed Post Card for Metered Postage		46
FSA-603	Collection Register for State and County Offices		Ex. 36
FSA-851	Environmental Risk Survey Form		Ex. 36
FSA-858	Determining if a Wetland May Be Present		222
FSA-2001	Request for Direct Loan Assistance		44, 47, 48, Ex. 36
FSA-2007	Statement Required by the Privacy Act for Non-Applicants		48
FSA-2028	Security Agreement		Ex. 36
FSA-2037	Farm Business Plan Worksheet Balance Sheet		Ex. 15
FSA-2038	Farm Business Plan Worksheet Projected/Actual Income and Expense		Ex. 15
FSA-2040	Agreement and Record of the Disposition of FSA Security/Release of Proceeds		262, 263, Ex. 7, 36
FSA-2045	Record of the Disposition of FSA Security/Release of Proceeds		Ex. 36
FSA-2065	Annual Statement Loan Account		5, 49, 52
FSA-2072	Cancellation of U.S. Treasury Check and/or Obligation		169

Reports, Forms, Abbreviations, and Redelegations of Authority (Continued)

Forms (Continued)

Number	Title	Display Reference	Reference
FSA-2101	DD FLP Oversight Report Guide		Ex. 36
FSA-2103	Direct Loan Making File Review Questionnaire		28
FSA-2104	Guaranteed Loan Making File Review Questionnaire		28
FSA-2119	Delinquent Borrower Servicing File Review Questionnaire		28
FSA-2120	Moratorium Notice		41
FSA-2121	Termination of Moratorium		41
FSA-2125	Farm Loan Program County Information File Changes		46, 444
FSA-2126	Program Loan Cost Expense (PLCE) Request		162, 166-169
FSA-2127	Request for CED FLP Loan Approval Authority		25
FSA-2129	Microloan Making File Review Questionnaire		28
FSA-2139	Notification of Exemption From Requirement to Provide Social Security Number		102
FSA-2140	Deposit Agreement		101, 102, Ex. 15, 36
FSA-2141	Interest-Bearing Deposit Agreement		102
FSA-2142	Statement of Deposits and Withdrawals		103, Ex. 36
FSA-2144	Designated Financial Institution Pledge of Collateral		102
FSA-2145	Demand for Withdrawal of Supervised Bank Account Funds		103
FSA-2150	Development Plan		122, 125
FSA-2153	Release by Claimants		122
FSA-2154	Release by Contractor		122
FSA-2160	Appraisal of Chattel Property		142
FSA-2161	Appraisal Report - Agricultural Tract		142
FSA-2162	Real Estate Sales Data		142
FSA-2163	Supplemental Forms-Agricultural Appraisal		142
FSA-2164	Appraisal for Mineral Rights		142
FSA-2165	Administrative Appraisal Review		143
FSA-2166	Technical Appraisal Review and Certification		143
FSA-2167	Administrative Appraisal Review for Chattel Appraisals		143
FSA-2171	Substitute Invoice		167, 169
FSA-2172	Request for Emergency Payment		169
FSA-2173	Program Loan Cost Expense (PLCE) Vendor Code Request		166, 167
FSA-2198 <u>1/</u>	Claimants With Closed Settlement Claims With No Appeal Hearing in Suspension		Ex. 13.5

1/ Contact Jenny Breece at 202-720-4572 to obtain FSA-2198 and FSA-2199.

FLP Rates

A Interest Rates for FLP's

--The following provides interest rates for FLP's as of November 1, 2015.--

Loan Type	Current Rate (%)	Date Set
Rural Housing - Farm Loan Purposes		
Note: For the current interest rate, contact the National Office.		
Operating	*--2.500	11/1/15--*
Operating - Limited Resource	5.000	12/1/90
Operating - Microloan - "Special Interest Rate"	5.000	2/7/14
Farm Ownership and Conservation Loans	*--3.875	11/1/15--*
Farm Ownership - Limited Resource	5.000	4/1/86
Farm Ownership - Down Payment	1.500	5/22/08
Farm Ownership - Joint Financing	2.500	2/7/14
Soil and Water	*--3.875	11/1/15--*
Soil and Water - Limited Resource	5.000	7/1/92
Recreation - Individual	*--3.875	11/1/15
Farmer Program - Homestead Protection	3.875	11/1/15
Shared Appreciation Amortization	2.875	11/1/15
Softwood Timber Loans	3.875	11/1/15
Economic Emergency - Operating	2.500	11/1/15
Economic Emergency - Real Estate	3.875	11/1/15
Emergency - Amount of Actual Loss	3.500	11/1/15
Emergency - Major Adjustment: Subtitle A Purpose (Excess of Loss)	6.000	11/1/15--*
Emergency - Major Adjustment: Subtitle B Purpose (Excess of Loss)	4.625	9/1/15
Emergency - Annual Production	4.625	9/1/15
Nonprogram - Chattel Property	4.625	9/1/15
Nonprogram - Real Property	*--6.000	11/1/15--*
Apple Loans	1.000	7/1/15
Association - Grazing	*--3.875	11/1/15
Association - Irrigation and Drainage	3.875	11/1/15--*
Indian Land Acquisition	5.000	2/1/91

Publication 622, which provides amortization tables and financial basic payment tables, is available from MSD Warehouse. To request Publication 622, complete FSA-159, available at <http://intranet.fsa.usda.gov/dam/ffasforms/forms.html>, and submit it by 1 of the following methods:

- FAX to 816-823-4740 or 816-823-4741
- e-mail to ra.mokansasc2.kcasbwhse
- mail to:

USDA/FSA/Kansas City Warehouse
2312 East Bannister Road
Kansas City MO 64131-3011.

FLP Rates (Continued)

B Treasury Rates

The following table provides the applicable Treasury rates.

Treasury Rates	Current Rate (%)	Date Set
90-Day Treasury Bill	0.125	10/1/09
Treasury Judgment Rate (see Note)	*--0.310	11/1/15--*

Notes: The 90-Day Treasury Bill rate is entered in eDALR\$ as the “Discount Rate” and is used to calculate present value and net recovery value.

The treasury judgment rate is the interest rate applicable to deficiency judgments for all loan types (pursuant to 28 U.S.C. Section 1961). The rate is based on the weekly average 1-year CMT yield published by the Federal Reserve System, Board of Governors. The rate shown is the most current rate posted to the Federal Reserve web site and is dated the *--week ending October 2, 2015. The actual judgment rate is the rate for the calendar--* week preceding the date the defendant becomes liable for interest. Access the Federal Reserve web site www.federalreserve.gov/releases/H15/current for the weekly average 1-year CMT yield.

C Historical 90-Day Treasury Bill Rates

The following table provides the historical 90-day Treasury bill rates.

Effective Date	Rate (%)	Effective Date	Rate (%)
December 1, 1988	7.500	December 1, 1990	7.500
January 1, 1989	7.875	January 1, 1991	7.375
February 1, 1989	8.250	February 1, 1991	7.125
March 1, 1989	8.500	March 1, 1991	6.500
April 1, 1989	8.750	April 1, 1991	6.250
May 1, 1989	9.000	May 1, 1991	6.125
June 1, 1989	9.150	June 1, 1991	5.875
July 1, 1989	8.750	July 1, 1991	5.750
August 1, 1989	8.625	October 1, 1991	5.625
September 1, 1989	8.250	November 1, 1991	5.375
October 1, 1989	8.125	December 1, 1991	5.250
December 1, 1989	8.000	January 1, 1992	4.875
February 1, 1990	7.875	February 1, 1992	4.375
April 1, 1990	8.000	March 1, 1992	3.875
May 1, 1990	8.125	May 1, 1992	4.125
July 1, 1990	8.000	June 1, 1992	4.000
October 1, 1990	7.750	July 1, 1992	3.750
November 1, 1990	7.625	September 1, 1992	3.500

DD FLP Oversight Review User Guide (Continued)

D Part A: Quarterly Review (Continued)

3 “Direct Loan Servicing” (Continued)

C “Chattel Security Accounting”

Review a sample of 5 accounts in this category; review all if less than 5. Review additional files if deficiencies are found. Information sources include the following:

- 4-FLP
- borrower case file and/or FBP
- discussions with Service Center
* * *
- FSA-2028
- FSA-2040
- *--FSA-2045.--*

Question	Source																																																																																				
1: Borrower Name	<p>View 5 borrower accounts that had dispositions in the previous *--quarter. Review FSA-2040 and FSA-2045 to ensure that--* planned sales match actual sales and that variances are documented in FBP.</p> <div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center;">FSA-2040 (12-31-07) U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency Position 1</p> <p style="text-align: center;">AGREEMENT FOR THE USE OF PROCEEDS/RELEASE OF CHATTEL SECURITY</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="4">1. NAME Farmer, Smith</td> <td colspan="4">2. CROP YEAR 2012</td> </tr> <tr> <td colspan="4">3. DATE OF SECURITY INSTRUMENT: 1/1/2012</td> <td colspan="4">4. BEGINNING DATE OF THIS AGREEMENT: 1/1/2012</td> </tr> <tr> <td colspan="8">5. Are any listed items in the property descriptions below from a previous Form FSA-2040 (or FSA-1962-01)? If so, indicate below with an asterisk (*), and enter the beginning date of that Agreement. <input type="text"/></td> </tr> <tr> <td colspan="8">6. PROPERTY DESCRIPTION: Grass Hay</td> </tr> <tr> <th colspan="5">PLANNED</th> <th colspan="3">ACTUAL</th> <th colspan="2">K. Approved</th> </tr> <tr> <th colspan="3">Disposition</th> <th>D. Amount of Proceeds</th> <th>E. Use of Proceeds</th> <th colspan="3">Disposition</th> <th>I. Amount of Proceeds</th> <th>J. Use of Proceeds</th> <th>Y</th> <th>N</th> <th>Date</th> <th>Initial</th> </tr> <tr> <th>A. Quantity</th> <th>B. How</th> <th>C. Month</th> <th></th> <th></th> <th>F. Quantity</th> <th>G. How</th> <th>H. Date</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> </tr> <tr> <td>100 Tons</td> <td>Ball</td> <td>Various</td> <td>\$41,800</td> <td>FSA - 100,000</td> <td>95 Tons</td> <td>Ball</td> <td>June</td> <td>\$10,000</td> <td>FSA</td> <td>X</td> <td></td> <td>06-22-12</td> <td>JAN</td> </tr> </table></div>	1. NAME Farmer, Smith				2. CROP YEAR 2012				3. DATE OF SECURITY INSTRUMENT: 1/1/2012				4. BEGINNING DATE OF THIS AGREEMENT: 1/1/2012				5. Are any listed items in the property descriptions below from a previous Form FSA-2040 (or FSA-1962-01)? If so, indicate below with an asterisk (*), and enter the beginning date of that Agreement. <input type="text"/>								6. PROPERTY DESCRIPTION: Grass Hay								PLANNED					ACTUAL			K. Approved		Disposition			D. Amount of Proceeds	E. Use of Proceeds	Disposition			I. Amount of Proceeds	J. Use of Proceeds	Y	N	Date	Initial	A. Quantity	B. How	C. Month			F. Quantity	G. How	H. Date							100 Tons	Ball	Various	\$41,800	FSA - 100,000	95 Tons	Ball	June	\$10,000	FSA	X		06-22-12	JAN
1. NAME Farmer, Smith				2. CROP YEAR 2012																																																																																	
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100 Tons	Ball	Various	\$41,800	FSA - 100,000	95 Tons	Ball	June	\$10,000	FSA	X		06-22-12	JAN																																																																								
2: Dispositions and proceeds are recorded on *--FSA-2040 and FSA-2045	<p>Review FSA-2040, FSA-2045, and FBP to determine if--* dispositions:</p> <ul style="list-style-type: none"> • occurred as planned • were accounted for • were approved. <p>Discuss any discrepancies with loan officers.</p>																																																																																				

DD FLP Oversight Review User Guide (Continued)

D Part A: Quarterly Review (Continued)

3 “Direct Loan Servicing” (Continued)

C “Chattel Security Accounting” (Continued)

Question	Source																																																																																																																
3: Funds are released in accordance with the FBP and FSA regulations as applicable	Review 4-FLP, paragraph 163 and ensure that proceeds are applied correctly and released when appropriate. Discuss any discrepancies with loan officers.																																																																																																																
4: Work copy of Security Agreement has been notated for any changes in collateral (FSA-2028)	<p>Review the most recent work copy of FSA-2028 to verify that it matches any changes to FSA-2040.</p> <p>Items of security that have been sold, junked, traded, etc.:</p> <ul style="list-style-type: none"> • should be lined off of the work copy of FSA-2028 • notated as to the manner and date of disposition. <p>Discuss any discrepancies with loan officers.</p>																																																																																																																
	<p>FSA-2028 (09-03-10) Page 3 of 9</p> <p>(c) All farm and other equipment (except small tools and small equipment such as hand tools, power lawn mowers and other items of like type unless described below), and inventory, now owned or hereafter acquired by Debtor, together with all replacements, substitutions, additions, and accessions thereto, including but not limited to the following which are located in the State(s) of (1) _____:</p> <table border="1" data-bbox="604 1199 1476 1774"> <thead> <tr> <th>(2) Line No.</th> <th>(3) Quantity</th> <th>(4) Kind</th> <th>(5) Manufacturer</th> <th>(6) Size and Type</th> <th>(7) Condition</th> <th>(8) Year</th> <th>(9) Serial or Model No.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>1</td> <td>DISC</td> <td>KEWANEE</td> <td>20 FT</td> <td>FAIR</td> <td></td> <td></td> </tr> <tr> <td>2</td> <td>1</td> <td>TRACTOR</td> <td>JD</td> <td>4640</td> <td>FAIR</td> <td>1982</td> <td>██████████</td> </tr> <tr> <td>3</td> <td>1</td> <td>LISTER</td> <td>R & J</td> <td>8-ROW</td> <td>GOOD</td> <td></td> <td></td> </tr> <tr> <td>4</td> <td>1</td> <td>SPRING TOOTH HARROW</td> <td>NOBLE</td> <td>40 FT</td> <td>FAIR</td> <td></td> <td></td> </tr> <tr> <td>5</td> <td>1</td> <td>ROTARY HOE</td> <td>JD</td> <td>E0400</td> <td>FAIR</td> <td></td> <td></td> </tr> <tr> <td>6</td> <td>1</td> <td>PITCHOUT RIG</td> <td>R & J</td> <td>8-ROW</td> <td>FAIR</td> <td></td> <td></td> </tr> <tr> <td>7</td> <td>1</td> <td>PLOW</td> <td>JD</td> <td>ROLLOVER</td> <td>FAIR</td> <td></td> <td></td> </tr> <tr> <td>8</td> <td>2</td> <td>FERT. INJ. PUMPS</td> <td>BALDOR</td> <td>1/3 HP</td> <td>GOOD</td> <td></td> <td></td> </tr> <tr> <td>9</td> <td>2</td> <td>FERT. TANK</td> <td></td> <td>1250 GAL</td> <td>FAIR</td> <td></td> <td></td> </tr> <tr> <td>10</td> <td>3</td> <td>IRRIGATION ENGINES</td> <td>CHEV</td> <td>292</td> <td>GOOD</td> <td></td> <td></td> </tr> <tr> <td>11</td> <td>1</td> <td>TRAILER UTILITY</td> <td></td> <td>16 FT.</td> <td>FAIR</td> <td></td> <td></td> </tr> <tr> <td>12</td> <td>1</td> <td>TANK MOBILE W/PUMP</td> <td></td> <td>500 GAL</td> <td>FAIR</td> <td></td> <td></td> </tr> <tr> <td>13</td> <td>1</td> <td>SHREDDER</td> <td>WOODS</td> <td>6-ROW</td> <td>FAIR</td> <td></td> <td></td> </tr> </tbody> </table>	(2) Line No.	(3) Quantity	(4) Kind	(5) Manufacturer	(6) Size and Type	(7) Condition	(8) Year	(9) Serial or Model No.	1	1	DISC	KEWANEE	20 FT	FAIR			2	1	TRACTOR	JD	4640	FAIR	1982	██████████	3	1	LISTER	R & J	8-ROW	GOOD			4	1	SPRING TOOTH HARROW	NOBLE	40 FT	FAIR			5	1	ROTARY HOE	JD	E0400	FAIR			6	1	PITCHOUT RIG	R & J	8-ROW	FAIR			7	1	PLOW	JD	ROLLOVER	FAIR			8	2	FERT. INJ. PUMPS	BALDOR	1/3 HP	GOOD			9	2	FERT. TANK		1250 GAL	FAIR			10	3	IRRIGATION ENGINES	CHEV	292	GOOD			11	1	TRAILER UTILITY		16 FT.	FAIR			12	1	TANK MOBILE W/PUMP		500 GAL	FAIR			13	1	SHREDDER	WOODS	6-ROW	FAIR		
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