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Short Form
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form
► The organization may have to use a copy of this return to satisfy state reporting requirements

2008

Open to Public
Inspection

A For the 2008 calendar year, or tax year beginning		Oct 1	, 2008, and ending	Sep 30	, 2009
B Check if applicable		C Name of organization			D Employer identification number
<input type="checkbox"/> Address change	<input type="checkbox"/> Name change	RAMSEY COUNTY FARM BUREAU			45-0234949
<input type="checkbox"/> Initial return	<input type="checkbox"/> Termination	Number and street (or P O box, if mail is not delivered to street address)			E Telephone number
<input type="checkbox"/> Amended return	<input type="checkbox"/> Application pending	P. O. BOX 97			(701) 662-2214
		City or town, state or country, and ZIP + 4			F Group Exemption Number
		DEVILS LAKE ND 58301-0097			►

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

G Accounting method Cash Accrual
Other (specify) ►

I Website: ► N/A	H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
J Organization type (check only one) — <input checked="" type="checkbox"/> 501(c) (5) ▶ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
K Check <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return	

► Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ► \$ 78,841.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)		
REVENUE	1 Contributions, gifts, grants, and similar amounts received	1
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3 74,568.
	4 Investment income	4 803.
	5a Gross amount from sale of assets other than inventory	5a
	b Less cost or other basis and sales expenses	5b
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	6
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a
	b Less direct expenses other than fundraising expenses	6b
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
7a Gross sales of inventory, less returns and allowances	7a	
b Less cost of goods sold	7b	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8 Other revenue (describe ► See Other Revenue Statement)	8 3,470.	
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9 78,841.	
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10
	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12 48,323.
	13 Professional fees and other payments to independent contractors	13 5,750.
	14 Occupancy, rent, utilities, and maintenance	14 21,643.
	15 Printing, publications, postage, and shipping	15 762.
	16 Other expenses (describe ► See Other Expenses Statement)	16 6,846.
	17 Total expenses (add lines 10 through 16)	17 83,324.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -4,483.
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19 70,826.
20 Other changes in net assets or fund balances (attach explanation)	20	
21 Net assets or fund balances at end of year Combine lines 18 through 20	21 66,343.	

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ	
(See the instructions for Part II)	
(A) Beginning of year (B) End of year	
22 Cash, savings, and investments	51,960. 22 51,454.
23 Land and buildings	26,072. 23 22,168.
24 Other assets (describe ► _____)	0. 24 0.
25 Total assets	78,032. 25 73,622.
26 Total liabilities (describe ► See L-26 Stmt)	7,206. 26 7,279.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	70,826. 27 66,343.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form 990-EZ (2008)

S 24

Part III Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? FARM SERVICES ORGANIZATION

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses

(Required for 501(c)(3)
and (4) organizations and
4947(a)(1) trusts, optional
for others.)

28	<u>OPERATES AN INSURANCE AGENCY FOR APPROXIMATELY</u> <u>700 MEMBERS</u>			
	(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	28a	61, 964.
29	<u>SPONSORS FARM SAFETY AND FIRST AID PROGRAMS</u>			
	(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	29a	752.
30	<u>SPONSORS SEMINARS ON AGRICULTURE ISSUES FOR</u> <u>APPROXIMATELY 700 MEMBERS</u>			
	(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	30a	746.
31	Other program services (attach schedule)			
	(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	31a	
32	<u>Total program service expenses (add lines 28a through 31a)</u>		32	63, 462.

Part IV List of Officers, Directors, Trustees, and Key Employees. (List each one even if not compensated. See the instrs.)

Part V | Other Information (Note the statement requirement in General Instruction V.)

33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity Yes No
33 X

34 Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes Yes No
34 X

35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T. Yes No

a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements? Yes No
35a X

b If 'Yes,' has it filed a tax return on **Form 990-T** for this year? Yes No
35b

36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N Yes No
36 X

37a Enter amount of political expenditures, direct or indirect, as described in the instructions Yes No
37a 0.

b Did the organization file **Form 1120-POL** for this year? Yes No
37b X

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return? Yes No
38a X

b If 'Yes,' complete Schedule L, Part II and enter the total amount involved Yes No
38b

39 501(c)(7) organizations Enter Yes No

a Initiation fees and capital contributions included on line 9 Yes No
39a

b Gross receipts, included on line 9, for public use of club facilities Yes No
39b

40a 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____; section 4955 ► _____ Yes No
40a

b 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I Yes No
40b

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 Yes No
40c

d Enter amount of tax on line 40c reimbursed by the organization Yes No
40d

e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T Yes No
40e X

41 List the states with which a copy of this return is filed ► _____

42a The books are in care of ► RAMSEY COUNTY FARM BUREAU Telephone no ► (701) 662-2214
 Located at ► 300 WALNUT STREET W DEVILS LAKE ND ZIP + 4 58301-0097

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country ► _____

	Yes	No
42b	<input type="checkbox"/> X	<input type="checkbox"/>
42c	<input type="checkbox"/> X	<input type="checkbox"/>

See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of a Foreign Bank and Financial Accounts

c At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country ► _____

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here and enter the amount of tax-exempt interest received or accrued during the tax year Yes No
43

	Yes	No
44	<input type="checkbox"/> X	<input type="checkbox"/>
45	<input type="checkbox"/> X	<input type="checkbox"/>

44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ

Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

	Yes	No
46		
47		
48		
49a		
49b		

47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If 'Yes,' was the related organization(s) a section 527 organization?

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

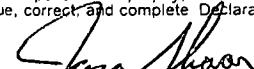
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
Total number of other employees paid over \$100,000 ►				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
Total number of other independent contractors receiving over \$100,000 ►		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

► 

Signature of officer

► 1/15/10

Date

► JASON SKAAR, PRESIDENT

Type or print name and title

Paid Preparer's Use Only	Preparer's signature ► <u>Paul J. Britsch, CPA</u>	Date 12/11/09	Check if self-employed ► <input type="checkbox"/>	Preparer's Identifying Number (See instructions) ► <u>P00166569</u>
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► <u>BRITSCH & ASSOCIATES, PC</u> ► <u>PO BOX 866</u> ► <u>DEVILS LAKE</u>	ND 58301	EIN <u>30-1746991</u>	Phone no ► (701) 662-8724

May the IRS discuss this return with the preparer shown above? See instructions

► Yes No

BAA

Form 990-EZ (2008)

Name as Shown on Return RAMSEY COUNTY FARM BUREAU		Employer Identification No 45-0234949
Line 24 - Other Assets:	Beginning of Year	End of Year
Totals to Form 990-EZ, Part II, line 24		
Line 26 - Total Liabilities:	Beginning of Year	End of Year
ACCOUNTS PAYABLE	1,064.	337.
PAYROLL TAXES PAYABLE	490.	708.
REAL ESTATE TAXES PAYABLE	1,782.	1,807.
DEFERRED INCOME - MEMBERSHIPS	3,870.	4,427.
Totals to Form 990-EZ, Part II, line 26	7,206.	7,279.

Form 990-EZ, Part I, Line 8

Other Revenue Statement

Other revenue (describe)	
<u>COPY SERVICE FEES</u>	305.
<u>REIMBURSEMENT - TELEPHONE</u>	2,905.
<u>FAX MACHINE INCOME</u>	100.
<u>MISCELLANEOUS INCOME</u>	160.
 Total	<u>3,470.</u>

Form 990-EZ, Part I, Line 16

Other Expenses Statement

Other expenses (describe)	
<u>PROMOTION AND ADVERTISING</u>	2,023.
<u>COPY MACHINE EXPENSE</u>	474.
<u>GIFTS AND MEMORIALS</u>	156.
<u>COMMITTEE EXPENSES</u>	236.
<u>DELEGATE EXPENSES</u>	1,654.
<u>MEETING EXPENSES</u>	63.
<u>FIRST CARE PROGRAM EXPENSES</u>	752.
<u>MEMBER SERVICES</u>	683.
<u>FALL FAIR AWARDS</u>	126.
<u>WOMENS COMMITTEE EXPENSES</u>	323.
<u>MISCELLANEOUS EXPENSES</u>	356.
 Total	<u>6,846.</u>