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Form **990-EZ****Short Form
Return of Organization Exempt From Income Tax**Under 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 \$500,000 and total assets less than \$1,250,000 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.

OMB No 1545-1150

2009**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**A For the 2009 calendar year, or tax year beginning , and ending****B Check if applicable**

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please
use IRS
label or
print or
type
See
Specific
Instruc-
tions**C Name of organization****WESTERN SUGAR COMPANY
GROWER RESEARCH COMMITTEE**

Number and street (or P.O. box, if mail is not delivered to street address)

2100 EAST OVERLAND

Room/suite

City or town, state or country, and ZIP + 4

SCOTTSBLUFF NE 69361**D Employer identification number****36-3367786****E Telephone number****308-632-2056****F Group Exemption**

Number ◆

◆ **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) ◆

Website. ◆ **N/A****Tax-exempt status** (check only one) — ☒ 501(c) (**5**) ◆ (insert no) ☐ 4947(a)(1) or ☐ 527**H Check** ◆ ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

Check ◆ ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ. ◆ \$ **443,967****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contracts	2	108,133
3	Membership dues and assessments	3	331,202
4	Investment income	4	4,632
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)	5c	
6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
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)	8	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	443,967
10	Grants and similar amounts paid (attach schedule)	10	167,500
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	670
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe See Statement 3)	16	76,226
17	Total expenses. Add lines 10 through 16	17	244,396
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	199,571
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	343,199
20	Other changes in net assets or fund balances (attach explanation) See Statement 4	20	-412
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	542,358

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 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	338,498	534,920
23 Land and buildings		
24 Other assets (describe See Statement 5)	4,701	7,438
25 Total assets	343,199	542,358
26 Total liabilities (describe)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	343,199	542,358

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2009)

6-5-6

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Part V Other Information (Note the statement requirements in the instructions for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		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 why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instr 37a		
b Did the organization file Form 1120-POL for this year?		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 outstanding at the end of the period covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 40a , section 4912 40a , section 4955 40a		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40b		
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40c		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 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 40e		X
41 List the states with which a copy of this return is filed 41 None		
42a The organization's books are in care of 42a WESTERN SUGAR COOPERATIVE Telephone no 42a 307-202-1422 400 GREAT WESTERN AVE. Located at 42a LOVELL, WY ZIP + 4 42a 82431		
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)? 42b		X
If "Yes," enter the name of the foreign country 42b		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U S ? 42c		X
If "Yes," enter the name of the foreign country 42c		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here 43 <input type="checkbox"/>		
and enter the amount of tax-exempt interest received or accrued during the tax year 43		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ 44		X
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 45		X

Form 990-EZ (2009)

WESTERN SUGAR COMPANY

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Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
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	46	
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's 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."

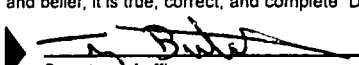
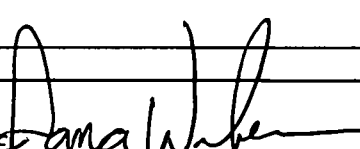
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's 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

d Total number of other independent contractors each receiving over \$100,000 ▶

Sign Here	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.			
	 Signature of officer TERRY BUTCHER Type or print name and title		Date 11/15/10 CO-CHAIRMAN	
Paid Preparer's Use Only	Preparer's signature	 Dana J. Weber	Date	11/15/10
	Firm's name (or yours if self-employed), address, and ZIP + 4	DANA J. WEBER, C.P.A. P.O. Box 30 Scottsbluff, NE 69363-0030		
	Preparer's Identifying Number (See instr.)	P00139474 EIN 47-0707480 Phone no 308-635-3008		

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

☒ Yes ☐ No

Form 990-EZ (2009)

Form **4562**
Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

OMB No 1545-0172

2009Attachment
Sequence No **67**

◆ See separate instructions. ◆ Attach to your tax return.

Name(s) shown on return **WESTERN SUGAR COMPANY
GROWER RESEARCH COMMITTEE**Identifying number
36-3367786

Business or activity to which this form relates

Indirect Depreciation**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instr.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	412

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		3,693	7.0	MQ	200DB	132
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	544
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2009)

DAA

There are no amounts for Page 2

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Federal Statements

FYE: 12/31/2009 ,

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

<u>Description</u>	<u>Amount</u>
MEMBER ASSESSMENTS	\$ <u>331,202</u>
Total	\$ <u><u>331,202</u></u>

Federal Statements

Statement 2 - Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid to Organizations

Name and Address	Date of Gift	Description of Property	Class of Activity		Noncash Contribution	Book Value	Book Value Explanation	FMV Explanation
			Cash Contribution					
Beet Sugar Development Foundation			36,800					
Montana State University			25,000					
University of Wyoming			34,700					
University of Nebraska			70,000					
Total			166,500					

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Federal Statements

FYE: 12/31/2009 .

Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses

<u>Description</u>	<u>Amount</u>
Expenses	\$
OFFICE EXPENSE	112
Travel Expense	19,974
Meeting Expense	4,163
Crop Production Expenses	31,614
Equipment Repairs	19,799
State Registration Fees	20
Depreciation	544
Total	\$ <u>76,226</u>

Statement 4 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

<u>Description</u>	<u>Amount</u>
Prior Year Depreciation Expense adjustment	\$ <u>-412</u>
Total	\$ <u>-412</u>

Statement 5 - Form 990-EZ, Part II, Line 24 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Property & Equipment	\$ 6,176	\$ 9,869
Less Accumulated Depreciation	<u>1,475 1,087</u>	<u>2,431</u>
	<u>4,701 4,289</u>	<u>7,438</u>

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Federal Statements

FYE: 12/31/2009 .

Statement 6 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose**Description**

STUDY AND RESEARCH THE RAISING AND PRODUCTION OF SUGAR
BEETS INCLUDING SEED TESTING, VARIETY TESTING, TESTING
FOR RESISTANCE TO DISEASE AND FOR IRRIGATION PRACTICES
FOR THE BENEFIT OF SUGAR BEET GROWERS AND FOR CONSUMERS

**Statement 7 - Form 990-EZ, Part III, Line 28 - Statement of Program Service
Accomplishments****Description**

STUDY AND RESEARCH THE RAISING AND PRODUCTION OF SUGAR
BEETS INCLUDING SEED TESTING, VARIETY TESTING, TESTING
FOR RESISTANCE TO DISEASE AND FOR IRRIGATION PRACTICES
FOR THE BENEFIT OF SUGAR BEET GROWERS AND FOR CONSUMERS

Federal Statements

Statement 8 - Form 990EZ, Part IV - List of Officers, Directors, Trustees and Key Employees

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
TERRY BUTCHER 2100 EAST OVERLAND SCOTTSBLUFF, NE 69361	CO-CHAIRMAN	2.00	0	0	0
RANDALL JOBMAN 3020 STATE AVE. BILLINGS, MT 59101	DIRECTOR		0	0	0
RON WALTER 8903 WCR 38 JOHNSTOWN, CO 80534	DIRECTOR		0	0	0
JIM DORN ROUTE 1, BOX 1133 HARDIN, MT 59034	ALTERNATE		0	0	0
MARK BJORNESTAD 400 GREAT WESTERN AVE. LOVELL, WY 82431	TREASURER	2.00	0	0	0
CHUCK HENKEL 3701 JUNIPER DRIVE SCOTTSBLUFF, NE 69361	CO-CHAIRMAN	2.00	0	0	0
KIM NILE HC 84 BOX 3088 FORSYTH, MT 59327	DIRECTOR		0	0	0
BRIAN PABST 31483 COUNTY ROAD V BRUSH, CO 80723	ALTERNATE		0	0	0
LYLE BJORNESTAD 966 LANE 4 POWELL, WY 82435	SECY/TREAS		0	0	0

Federal Statements

Statement 8 - Form 990EZ, Part IV - List of Officers, Directors, Trustees and Key

Employees (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
ANDY STEIGER 3020 STATE AVE BILLINGS, MT 59101	ALTERNATE		0	0	0
WADE WIMMER 2100 EAST OVERLAND SCOTTSBLUFF, NE 69361	DIRECTOR		0	0	0
JERRY DARNELL 2100 EAST OVERLAND SCOTTSBLUFF, NE 69361	ALTERNATE		0	0	0
MYRON KLEIN 910 TALISMAN DRIVE SCOTTSBLUFF, NE 69361	DIRECTOR		0	0	0
DARBY JESPERSEN 7465 KEITH ROAD HEMMINGFORD, NE 69348	ALTERNATE		0	0	0
RYDER JENIK 4985 COUNTY ROAD 30 SEDGWICK, CO 80749	DIRECTOR		0	0	0
MIKE OTTO 1221 8TH AVENUE, UNIT E GREELEY, CO 80631	ALTERNATE		0	0	0
STEWART NORRISH 18317 HIGHWAY 144 FORT MORGAN, CO 80701	DIRECTOR		0	0	0
SUSAN INNESS 1221 8TH AVENUE, UNIT E GREELEY, CO 80631	SECRETARY	4.00	0	0	0

Federal Statements

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FYE: 12/31/2009

Statement 8 - Form 990EZ, Part IV - List of Officers, Directors, Trustees and Key Employees (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
SHANE STRECKER P.O. BOX 167 BIG HORN, MT 59010	ALTERNATE		0	0	0
RODNEY SCHANEMAN 160160 HWY L79E MELBETA, NE 69355	ALTERNATE		0	0	0
SHAWN BRECHT 18317 HIGHWAY 144 FORT MORGAN, CO 80701	ALTERNATE		0	0	0
TOM REED 1092 LANE 13 POWELL, WY 82435	ALTERNATE		0	0	0
MARVIN BAY 36986 WCR 49 EATON, CO 80615	ALTERNATE		0	0	0
TERRY MC CLURG 3020 STATE AVENUE BILLINGS, MT 59101	ALTERNATE		0	0	0
PAUL STIEBER 410 WEST DIVISION STREET HARDIN, MT 59034	DIRECTOR		0	0	0
JIM SCHRODER 14044 COTTONWOOD CIR STERLING, CO 80751	ALTERNATE		0	0	0