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Form **990-EZ****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 11/1/2009 , and ending 10/31/2010									
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	<table border="1"> <tr> <td colspan="2">C Name of organization Farm Bureau Mississippi Forrest County Farm Bureau</td> </tr> <tr> <td>Number and street (or P.O. box, if mail is not delivered to street address) P.O. Box 15367</td> <td>Room/suite</td> </tr> <tr> <td>City, town, or country Hattiesburg</td> <td>State MS</td> </tr> <tr> <td colspan="2">ZIP + 4 39404-5367</td> </tr> </table>	C Name of organization Farm Bureau Mississippi Forrest County Farm Bureau		Number and street (or P.O. box, if mail is not delivered to street address) P.O. Box 15367	Room/suite	City, town, or country Hattiesburg	State MS	ZIP + 4 39404-5367	
C Name of organization Farm Bureau Mississippi Forrest County Farm Bureau									
Number and street (or P.O. box, if mail is not delivered to street address) P.O. Box 15367	Room/suite								
City, town, or country Hattiesburg	State MS								
ZIP + 4 39404-5367									
Please use IRS label or print or type. See Specific Instructions.	<table border="1"> <tr> <td>D Employer identification number 64-0334333</td> </tr> <tr> <td>E Telephone number (601) 264-3668</td> </tr> <tr> <td>F Group Exemption Number 1473</td> </tr> </table>	D Employer identification number 64-0334333	E Telephone number (601) 264-3668	F Group Exemption Number 1473					
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E Telephone number (601) 264-3668									
F Group Exemption Number 1473									

• **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**J** 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)

K 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.

L 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. ► \$ **160,067**

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	0
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	84,408
	4 Investment income	4	34
	5a Gross amount from sale of assets other than inventory	5a	0
	b Less: cost or other basis and sales expenses	5b	0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	a Gross revenue (not including \$ 0 of contributions reported on line 1)	6a	0
	b Less: direct expenses other than fundraising expenses	6b	0
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	0	
7a Gross sales of inventory, less returns and allowances	7a	320	
b Less: cost of goods sold	7b	390	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-70	
8 Other revenue (describe ► Schedule I)	8	75,305	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.	9	159,677	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	29,482
	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	
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe ► See Attached Statement)	16	146,458
	17 Total expenses. Add lines 10 through 16.	17	175,940
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-16,263
	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	78,800
	20 Other changes in net assets or fund balances (attach explanation)	20	0
	21 Net assets or fund balances at end of year. Combine lines 18 through 20.	21	62,537

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	43,124	32,827
23 Land and buildings	36,187	30,394
24 Other assets (describe ► Prepaid Expenses)	898	588
25 Total assets	80,209	63,809
26 Total liabilities (describe ► Accounts Payable)	1,409	1,272
27 Net assets or fund balances (line 27 of column (B) must agree with line 21).	78,800	62,537

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

Form **990-EZ** (2009)

(HTA)

SCANNED JAN 05 2011

88

Part III Statement of Program Service Accomplishments (See the instructions for Part III)		Expenses
What is the organization's primary exempt purpose? <u>To promote the interest of farmers in Mississippi</u>		(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)
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, and other relevant information for each program title		
28 To unite through our membership those people or groups of people with a common interest in developing and improving the economic, social and educational interest of the farmer		
(Grants \$ 0) If this amount includes foreign grants, check here ☐	28a 102,537	
29		
(Grants \$ 0) If this amount includes foreign grants, check here ☐	29a 0	
30		
(Grants \$ 0) If this amount includes foreign grants, check here ☐	30a 0	
31 Other program services (attach schedule)		
(Grants \$ 0) If this amount includes foreign grants, check here ☐	31a 0	
32 Total program service expenses. (add lines 28a through 31a)		32 102,537

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)				
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Charles McMahan	Title President			
P O Box 15367 Hattiesburg MS 39404	Hr/WK 5 00	0	0	0
Matt Owen	Title Vice President			
P O Box 15367 Hattiesburg MS 39404	Hr/WK 2 00	0	0	0
Carol Taylor	Title Treasurer			
P O Box 15367 Hattiesburg MS 39404	Hr/WK 2 00	0	0	0
Gerald Moore	Title Director			
P O Box 15367 Hattiesburg MS 39404	Hr/WK 2 00	0	0	0
Charles Carter	Title Director			
P O Box 15367 Hattiesburg MS 39404	Hr/WK 2 00	0	0	0
Doris Carter	Title Director			
P O Box 15367 Hattiesburg MS 39404	Hr/WK 2 00	0	0	0
Lee Taylor	Title Director			
P O Box 15367 Hattiesburg MS 39404	Hr/WK 2 00	0	0	0
Pauline McMahan	Title Director			
P O Box 15367 Hattiesburg MS 39404	Hr/WK 2 00	0	0	0
Jennifer Owen	Title Director			
P O Box 15367 Hattiesburg MS 39404	Hr/WK 2 00	0	0	0
Taylor Hickman	Title Director			
P O Box 15367 Hattiesburg MS 39404	Hr/WK 2 00	0	0	0
Seth Simmons	Title Director			
P O Box 15367 Hattiesburg MS 39404	Hr/WK 2 00	0	0	0
Melleen Moore	Title Women's Chair			
P O Box 15367 Hattiesburg MS 39404	Hr/WK 2.00	0	0	0
	Title			
	Hr/WK 00	0	0	0
	Title			
	Hr/WK 00	0	0	0
	Title			
	Hr/WK 00	0	0	0
	Title			
	Hr/WK 00	0	0	0
	Title			
	Hr/WK 00	0	0	0

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," attach 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?	X	
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
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?		X
38 a 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 0		
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		
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶		
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.		
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 ▶		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶		
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.		X
41 List the states with which a copy of this return is filed ▶		
42 a The organization's books are in care of ▶ Linda Welborn Telephone no ▶ (601) 264-3668 Located at ▶ 6445 Hwy 49 North City, Hattiesburg ST MS ZIP + 4 ▶ 39404		
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 ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
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 ▶		X
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 ▶ 43 N/A		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ.		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.		X

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.

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

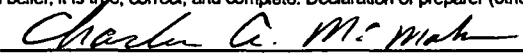
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name None City ST ZIP	Title Hr/WK 00	0	0	0
Name City ST ZIP	Title Hr/WK 00	0	0	0
Name City ST ZIP	Title Hr/WK 00	0	0	0
Name City ST ZIP	Title Hr/WK 00	0	0	0
Name City ST ZIP	Title Hr/WK 00	0	0	0

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
Name None City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		

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		Date <u>12/2/10</u>	
Paid Preparer's Use Only	 Type or print name and title		Date <u>11/13/2010</u>	
	Preparer's signature		Check if self-employed ☐	Preparer's identifying number (See instructions) <u>P00900692</u>
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>Mississippi Farm Bureau Federation</u> <u>6311 Ridgewood Rd, Jackson, MS 39211</u>		EIN <u>64-0303134</u>	Phone no <u>(601) 977-4243</u>

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

2009

Attachment

Sequence No. 67

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return **Farm Bureau Mississippi Forrest County Farm** Business or activity to which this form relates **990T** Identifying number **64-0334333**

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	3	800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
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	250,000
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	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
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	0
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	0

*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 instructions.)**

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	5,792

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	
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 ☐		

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)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
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	
i Nonresidential real property			39 yrs.	MM	S/L	

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

20 a 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	5,792
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)

Forrest County Farm Bureau
Depreciation Schedule
October 31, 2010
Building/Improvements

Description	Acquired				Rate (Yrs)	Type	Accumulated Depreciation			Net
		Beg Balance	Additions (Deduct)	End Balance			Beg Balance	Additions (Deduct)	End Balance	
Building	May-87	105000.00		105000.00	31.5	SL	74583.27	3333.33	77916.60	27083.40
Building Addition	Mar-88	3442.66		3442.66	31.5	SL	2367.97	109.29	2477.26	965.40
Sign	Aug-92	1914.00		1914.00	7.0	SL	1914.00	0.00	1914.00	0.00
Building Improvements	Oct-98	1294.35		1294.35	7.0	SL	1294.35	0.00	1294.35	0.00
Security System	Oct-99	1798.20		1798.20	7.0	SL	1798.20	0.00	1798.20	0.00
Air Conditioner	Nov-00	2654.67		2654.67	7.0	SL	2654.67	0.00	2654.67	0.00
Office Improvements	Mar-02	725.00		725.00	7.0	SL	725.00	0.00	725.00	0.00
Door	Aug-02	267.50		267.50	7.0	SL	267.50	0.00	267.50	0.00
Light Fixtures	Apr-04	1900.00		1900.00	7.0	SL	1492.86	271.43	1764.29	135.71
Parking Lot	May-04	7472.60		7472.60	7.0	SL	5871.31	1067.51	6938.82	533.78
Air Conditioner	Aug-04	2461.00		2461.00	7.0	SL	1933.64	351.57	2285.21	175.79

128929.98	0.00	128929.98	94902.77	5133.13	100035.90	28894.08
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Forrest County Farm Bureau
SCHEDULE I
October 31, 2010

SERVICE FEES RECEIVED

INSURANCE

Blue Cross Blue Shield	6727
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Southern Farm Bureau Life Insurance Company	13660
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Southern Farm Bureau Casualty Insurance Company	36146
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Mississippi Farm Bureau Mutual Insurance Company	<u>18772</u>
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Total Insurance Fees	<u>75305</u>
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TOTAL SERVICE FEES	<u><u>75305</u></u>
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Forrest County Farm Bureau
SCHEDULE II
October 31, 2010

	TOTAL	DUES	UBI	RENTAL	MISC
INCOME					
Farm Bureau Dues-Net	54927	54927			
Insurance Company Svc Fees	75305		75305		
Interest	34				34
Net Sales	-70				-70
TOTAL INCOME	130196	54927	75305	0	-36

Relationship of Dues to Service Fees	42.2%	57.8%
Floor Space Ratio	50.0%	50.0%

Allocation of General Overhead
Based on the Relationship of
Dues to Service Fees

Insurance	297		
Telephone	8926		
Postage	2103		
Office Expense	8107		
Depreciation	659		
TOTAL	20092	8474	11618

Allocation of Occupancy Expense
Base on Area Occupied

Utilities	7562		
Taxes	4783		
Insurance	2622		
Building Maintenance	4649		
Depreciation	5133		
Rent	7800		
TOTAL	32549	16274	16275

Forrest County Farm Bureau
SCHEDULE II
October 31, 2010

Page 2

	TOTAL	DUES	UBI	RENTAL	MISC
Allocation of Secretary's Salary and Related Expenses		50.0%	50.0%		
Salary - Secretary	79134				
Payroll Taxes	6372				
Employee Insurance	2234				
Retirement	3123				
TOTAL	90863	45431	45432		
Expense Directly Attributed to Production of Farm Bureau Dues					
Income Tax - 990T	232				
Annual Meeting	237				
Board Expense	396				
Commodity Meetings	46				
Contributions	346				
Legislative Reception	124				
MFBF Convention	651				
Safety Seminar	100				
Secretary Meeting	598				
Womens Committee	146				
TOTAL	2876	2876			
Expense Directly Related to Production of Service Fees					
State Income Tax	78				
TOTAL	78		78		
TOTAL EXPENSES	146458	73055	73403	0	0

Forrest County Farm Bureau
Depreciation Schedule
October 31, 2010
Furniture & Equipment

Description	Acquired				Rate (Yrs)	Type	Accumulated Depreciation			Net
		Beg Balance	Additions (Deduct)	End Balance			Beg Balance	Additions (Deduct)	End Balance	
Refrigerator (Petal)	Jul-92	129.00		129.00	7.0	SL	129.00	0.00	129.00	0.00
Phone System (Petal)	Aug-92	1336.23		1336.23	7.0	SL	1336.23	0.00	1336.23	0.00
Office Furn (Petal)	Sep-92	1765.50		1765.50	7.0	SL	1765.50	0.00	1765.50	0.00
Phone System (H'burg)	Jun-02	2906.12		2906.12	5.0	SL	2906.12	0.00	2906.12	0.00
Fax Machine	Feb-04	529.65		529.65	5.0	SL	529.65	0.00	529.65	0.00
Chairs (H)	Apr-04	299.60		299.60	7.0	SL	235.40	42.80	278.20	21.40
Copier	Nov-04	1385.65		1385.65	5.0	SL	1247.09	138.56	1385.65	0.00
Refrigerator (H)	May-05	580.04		580.04	7.0	SL	372.87	82.86	455.73	124.31
Fax Machine	Aug-06	529.65		529.65	5.0	SL	370.76	105.93	476.69	52.96
Telephone System(Petal)	Dec-07	1490.51		1490.51	7.0	SL	319.39	212.93	532.32	958.19
Fax Machine	Feb-08	533.93		533.93	7.0	SL	114.42	76.28	190.70	343.23

11485.88	0.00	11485.88	9326.43	659.36	9985.79	1500.09
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