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UNITED STATES DEPARTMENT OF AGRICULTURE
BEFORE THE SECRETARY OF AGRICULTURE

In re:) P & S Docket No. D-12- 0419
)
Boswell Livestock Commission Co., Inc.,)
)
Ronald R. Bullard, Jr.,)
)
and)
)
Kevin R. Bullard)
)
)
Respondents) Complaint

There is reason to believe that the respondents named herein have willfully violated the Packers and Stockyards Act, 1921, as amended and supplemented (7 U.S.C. § 181 *et seq.*) (Act), and the regulations promulgated thereunder by the Secretary of Agriculture (9 C.F.R. § 201.1 *et seq.*) (regulations), and, therefore, this Complaint is issued alleging the following:

I.

(a) Respondent Boswell Livestock Commission Co., Inc. is a corporation organized and existing under the laws of the State of Indiana. Its business mailing address is P.O. Box 274, Boswell, Indiana 47921.

(b) Respondent Ronald R. Bullard, Jr., is an individual whose home address is in the State of Indiana. In order to protect the personal privacy of respondent Ronald R. Bullard, Jr., his address is not included in this Complaint but has been provided to the Hearing Clerk for purpose of effectuating service of process.

(c) Respondent Kevin R. Bullard is an individual whose home address is in the State of Indiana. In order to protect the personal privacy of respondent Kevin R. Bullard his address is not included in this Complaint but has been provided to the Hearing Clerk for purpose of effectuating service of process.

(d) Respondent Boswell Livestock Commission Co., Inc., under the direction, management, and control of respondents Ronald R. Bullard, Jr., and Kevin R. Bullard, at all times material herein was:

(1) Engaged in the business of conducting and operating Boswell Livestock Commission Co., Inc., a stockyard posted under and subject to the provisions of the Act;

(2) Engaged in the business of a livestock dealer buying and selling livestock in commerce and as a market agency selling livestock in commerce on a commission basis; and

(3) Registered with the Secretary of Agriculture as a dealer to buy and sell livestock in commerce, and as a market agency to sell livestock in commerce on a commission basis.

(e) Respondent Ronald R. Bullard, Jr. at all times material herein was:

(1) President of respondent Boswell Livestock Commission Co., Inc.;

(2) Owner of 50% of the stock issued by respondent Boswell Livestock Commission Co., Inc.; and

(3) Responsible, along with respondent Kevin R. Bullard, for the direction, management, and control of respondent Boswell Livestock Commission Co., Inc.

- (f) Respondent Kevin R. Bullard at all times material herein was:
- (1) Secretary and Treasurer of respondent Boswell Livestock Commission Co., Inc.;
 - (2) Owner of 50% of the stock of respondent Boswell Livestock Commission Co., Inc.; and
 - (3) Responsible, along with respondent Ronald R. Bullard, Jr., for the direction, management, and control of respondent Boswell Livestock Commission Co., Inc.

II.

Section 201.42 of the regulations (9 C.F.R. § 201.42), issued by the Secretary of Agriculture under the Packers and Stockyards Act, requires market agencies selling livestock on commission to maintain a custodial account for shippers' proceeds (custodial account). A custodial account is a trust account that protects funds that are owed to livestock producers and owners who consign livestock for sale at an auction market. The proceeds from livestock sales at regulated auction markets must be deposited into custodial accounts. If the proceeds receivable from livestock sales cannot be collected and deposited into a market's custodial account by the close of the seventh day after the sale, then the market must make up the shortfall and reimburse the custodial account for the unpaid receivables.

Respondents, during the period of December 17, 2010 through February 18, 2011, failed to properly maintain their custodial account, thereby endangering the faithful and prompt accounting of shippers' proceeds and the payment due the owners or consignors of livestock in that:

(1) As of December 17, 2010, respondents had outstanding checks drawn on its custodial account in the approximate amount of \$466,568.70 and had to offset such checks, a balance in its custodial account of \$244,493.25 and proceeds receivable of \$32,329.70, resulting in a deficiency of approximately \$189,745.75.

(2) As of February 18, 2011, respondents had outstanding checks drawn on its custodial account in the approximate amount of \$215,370.27 and had to offset such checks, a balance in the custodial account of \$47,607.17 and proceeds receivable of \$0.00, resulting in a deficiency of approximately \$167,763.10.

The custodial account shortages described herein were due in part to respondents' failure to deposit into the custodial account, within the time prescribed by section 201.42 of the regulations (9 C.F.R. § 201.42), an amount equal to the proceeds receivable from the sale of consigned livestock, and due to the failure of respondents to timely reimburse the custodial account for purchases made by the owners and employees of respondent Boswell Livestock Commission Co., Inc.

III.

Respondent Boswell Livestock Commission Co., Inc., under the direction, management, and control of respondents Ronald R. Bullard, Jr., and Kevin R. Bullard, on or about the dates and in the transactions set forth in Attachments A and B, failed to charge all consignors the correct posted rates and charges specified in its schedule of rates and charges filed with the Secretary of Agriculture and in effect at the time such services were furnished.

IV.

Respondents, in connection with their operations subject to the Act, failed to keep and maintain records which fully and correctly disclosed all the transactions involved in their business as a dealer and market agency as required by section 401 of the Act (7 U.S.C. § 221). Specifically, respondent Boswell Livestock Commission Co., Inc., failed to keep and maintain accounts of sale stating the true and correct names of the purchasers of consigned livestock, and all other facts necessary to show fully the true nature of each transaction.

IV.

By reason of the facts alleged in paragraph I, respondents Ronald R. Bullard, Jr., and Kevin R. Bullard are the *alter egos* of respondent Boswell Livestock Commission Co., Inc.

By reason of the facts alleged in paragraph II, respondents willfully violated sections 307 and 312(a) of the Act (7 U.S.C. §§ 208, 213(a)), and section 201.42 of the regulations (9 C.F.R. § 201.42).

By reason of the facts alleged in paragraph III, respondents willfully violated section 306 of the Act (7 U.S.C. § 207).

By reason of the facts alleged in paragraph IV, respondents willfully violated section 401 of the Act (7 U.S.C. § 221), by failing to keep and maintain records that fully and correctly disclosed all transactions involved in their business.

WHEREFORE, it is hereby ordered that this Complaint shall be served upon respondents for the purpose of determining whether respondents have willfully violated the Act and the regulations. Respondents shall have twenty (20) days after receipt of

this Complaint in which to file an answer with the Hearing Clerk, United States Department of Agriculture, Washington, DC 20250, in accordance with the Rules of Practice Governing Formal Adjudicatory Proceedings Instituted by the Secretary Under Various Statutes (7 C.F.R. § 1.130 *et seq.*). Allegations not answered shall be deemed admitted for the purpose of this proceeding. Failure to file an answer will constitute an admission of all the material allegations of this Complaint.

The Packers and Stockyards Program, Grain Inspection, Packers and Stockyards Administration (GIPSA), requests:

1. That unless respondents fail to file an answer within the time allowed, or file an answer admitting all the material allegations of this complaint, this proceeding be set for oral hearing in accordance with the Rules of Practice; and
2. That such order or orders be issued, including an order requiring respondents to cease and desist from the violations of the Act and the regulations found to exist, an order requiring respondents to keep and maintain all accounts, records, and memoranda that fully and accurately disclose all transactions involved in their business, as required by section 401 of the Act, and assessing such civil penalties against respondents, jointly and severally, as are authorized by the Act and warranted in the circumstances.

Done at Washington, D.C.

this 2 day of May, 2012



Alan R. Christian
Deputy Administrator
Packers and Stockyards Program

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ATTACHMENT-A



US Department of Agriculture
Packers and Stockyards Program (P&SP)
Market Review - Analysis of Tariff Schedule

Contract Review Date		Commodity		Grade		Marketing Order		Contract Number										
3/7/2011		Booneville Livestock Commission Co., Inc.				P.O. Box 274, Loganport, IN 46847		64003										
Date	Contract	Quantity	Weight	Description of Animal	Check-off	Commission Charges	Marketing Order Fee	Trucking Charge	Net Total	Amount Paid	Amount Charged for Commission	Amount Charged for Yardage	Amount Paid	Check #	Check Date	Check Amount	Check Created Date	
1/4/2011	Greg Gooding	\$ 2,498.60	4	mx cows	\$ 4.00	\$ 56.00	\$ 2.23		\$ 2,436.35	\$ 56.00	\$ 2.23							
1/4/2011	Greg Gooding	\$ 709.30	2	rwt cow	\$ 2.00	\$ 28.00	\$ 0.64		\$ 678.66	\$ 28.00	\$ 0.64		\$ 3,115.01	\$ 0.00	63487	1/4/2011	\$ 3,115.01	1/10/2011
1/4/2011	Greg Gooding	\$ 3,207.90	6		\$ 6.00	\$ 84.00	\$ 2.89		\$ 3,115.01	\$ 84.00	\$ 3,115.01							
1/4/2011	Dana Jolley	\$ 1,776.00	2	blk cows	\$ 2.00	\$ 40.52	\$ 1.60		\$ 1,731.88	\$ 40.52	\$ 1.60							
1/4/2011	Dana Jolley	\$ 1,134.38	1	blk bull	\$ 1.00	\$ 22.69	\$ 1.02		\$ 1,109.67	\$ 22.69	\$ 1.02		\$ 4,763.51	\$ 0.00	63491	1/4/2011	\$ 4,763.51	1/13/2011
1/4/2011	Dana Jolley	\$ 1,966.05	3	mx cows	\$ 3.00	\$ 39.32	\$ 1.77		\$ 1,921.96	\$ 39.32	\$ 1.77							
1/4/2011	Dana Jolley	\$ 4,876.43	6		\$ 6.00	\$ 102.53	\$ 4.39		\$ 4,763.51	\$ 102.53	\$ 4.39							

ATTACHMENT-B



US Department of Agriculture Packers and Stockyards Program (P&SP) Market Review - Analysis of TerM Schedule

Commodity Code		Commodity Name		Grade		Marketing Period		Marketing Year		Marketing Month		Marketing Day		Marketing Location		Marketing Number			
371201		Sorell Livestock Commission Co., Inc.				P.O. Box 274, Logansport, IN 46047								6453					
Month	Day	Quantity	Unit	Market	Price	Weight	Value	Market	Price	Weight	Value	Market	Price	Weight	Value	Market	Price	Weight	Value
1/4/2011	Rauben Zook	\$ 690.00	1	hol cow	\$ 1.00	\$ 14.00	\$ 0.62	\$ 60.00	\$ 614.38	\$ 14.00	\$ -	\$ 966.75	\$ (0.95)	63495	1/4/2011	\$ 966.75		1/27/2011	
1/4/2011	Rauben Zook	\$ 366.75	1	x hfr	\$ 1.00	\$ 14.00	\$ 0.33		\$ 351.42	\$ 14.00	\$ -								
1/4/2011	Rauben Zook	\$ 1,056.75	2		\$ 2.00	\$ 28.00	\$ 0.95	\$ 60.00	\$ 965.80	\$ 28.00	\$ -								
1/4/2011	Brian Smith	\$ 712.40	1	blk cow	\$ 1.00	\$ 19.25	\$ 0.64		\$ 691.51	\$ 14.25	\$ -	\$ 696.51	\$ (5.00)	63506	1/4/2011	\$ 696.51		1/11/2011	
1/4/2011	Brian Smith	\$ 712.40	1		\$ 1.00	\$ 19.25	\$ 0.64	\$ -	\$ 691.51	\$ 14.25	\$ -								
1/4/2011	Amos Fisher	\$ 829.40	1	hol cow	\$ 1.00	\$ 21.59	\$ 0.75	\$ 30.00	\$ 776.07	\$ 16.59	\$ -	\$ 781.81	\$ (5.74)	63508	1/4/2011	\$ 781.81		1/14/2011	
1/4/2011	Amos Fisher	\$ 829.40	1		\$ 1.00	\$ 21.59	\$ 0.75	\$ 30.00	\$ 776.07	\$ 16.59	\$ -								
1/4/2011	Seven Hills Dairy	\$ 2,678.40	3	hol cows	\$ 3.00	\$ 58.57	\$ 2.41		\$ 2,614.42	\$ 53.57	\$ -								
1/4/2011	Seven Hills Dairy	\$ 2,181.38	3	hol cows	\$ 3.00	\$ 43.63	\$ 1.96		\$ 2,132.79	\$ 43.63	\$ -								
1/4/2011	Seven Hills Dairy	\$ 1,160.00	2	hol cows	\$ 2.00	\$ 23.20	\$ 1.04		\$ 1,133.76	\$ 23.20	\$ -	\$ 6,151.81	\$ (10.70)	63509	1/4/2011	\$ 6,151.81		1/11/2011	
1/4/2011	Seven Hills Dairy	\$ 317.78	1	hol cow	\$ 1.00	\$ 6.36	\$ 0.29	\$ 50.00	\$ 260.13	\$ 6.36	\$ -								
1/4/2011	Seven Hills Dairy	\$ 6,337.56	9		\$ 9.00	\$ 131.75	\$ 5.70	\$ 50.00	\$ 6,141.11	\$ 126.75	\$ -								
1/4/2011	Adam Schleaf	\$ 7,359.83	6	hol fats	\$ 6.00	\$ 152.20	\$ 6.62		\$ 7,195.01	\$ 147.20	\$ -								
1/4/2011	Adam Schleaf	\$ 6,198.23	5	hol fats	\$ 5.00	\$ 123.96	\$ 5.58		\$ 6,063.69	\$ 123.96	\$ -	\$ 20,429.17	\$ (23.78)	63516	1/4/2011	\$ 20,429.17		1/10/2011	
1/4/2011	Adam Schleaf	\$ 7,305.38	6	hol fats	\$ 6.00	\$ 146.11	\$ 6.57		\$ 7,146.70	\$ 146.11	\$ -								
1/4/2011	Adam Schleaf	\$ 20,863.44	17		\$ 17.00	\$ 422.27	\$ 18.78	\$ -	\$ 20,405.39	\$ 417.27	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 4,457.78	6	hol stus	\$ 6.00	\$ 94.16	\$ 4.01		\$ 4,353.61	\$ 89.16	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 4,439.40	6	hol stus	\$ 6.00	\$ 88.79	\$ 4.00		\$ 4,340.62	\$ 88.79	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 7,109.55	6	mix fats	\$ 6.00	\$ 142.19	\$ 6.40		\$ 6,954.96	\$ 142.19	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 7,493.85	6	mix fats	\$ 6.00	\$ 149.88	\$ 6.74		\$ 7,331.23	\$ 149.88	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 7,419.13	6	blk fats	\$ 6.00	\$ 148.38	\$ 6.68		\$ 7,258.07	\$ 148.38	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 8,107.66	6	blk fats	\$ 6.00	\$ 162.15	\$ 7.30		\$ 7,932.21	\$ 162.15	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 7,103.60	7	hol fats	\$ 7.00	\$ 142.07	\$ 6.39		\$ 6,948.13	\$ 142.07	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 7,568.00	7	hol fats	\$ 7.00	\$ 151.36	\$ 6.81		\$ 7,402.83	\$ 151.36	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 6,213.50	6	hol fats	\$ 6.00	\$ 124.27	\$ 5.59		\$ 6,077.64	\$ 124.27	\$ -	\$ 92,321.06	\$ (90.15)	63518	1/4/2011	\$ 92,321.06		1/10/2011	
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 6,204.90	6	hol fats	\$ 6.00	\$ 124.10	\$ 5.58		\$ 6,069.22	\$ 124.10	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 6,385.50	6	hol fats	\$ 6.00	\$ 127.71	\$ 5.75		\$ 6,246.04	\$ 127.71	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 6,269.40	6	hol fats	\$ 6.00	\$ 125.39	\$ 5.64		\$ 6,132.37	\$ 125.39	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 6,180.00	7	hol fats	\$ 7.00	\$ 123.60	\$ 5.56		\$ 6,043.84	\$ 123.60	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 7,158.49	8	hol fats	\$ 8.00	\$ 143.17	\$ 6.44		\$ 7,000.88	\$ 143.17	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 1,014.80	1	hol fat	\$ 1.00	\$ 20.30	\$ 0.91		\$ 992.59	\$ 20.30	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 778.80	1	hol stag	\$ 1.00	\$ 15.58	\$ 0.70		\$ 761.52	\$ 15.58	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 700.80	1	hol fat	\$ 1.00	\$ 14.02	\$ 0.63	\$ 300.00	\$ 385.15	\$ 14.02	\$ -								
1/4/2011	Gibson Grain & Supple / DeMott State Bank	\$ 94,605.16	92		\$ 92.00	\$ 1,897.10	\$ 85.14	\$ 300.00	\$ 92,230.91	\$ 1,892.10	\$ -								
1/4/2011	Leo Alwardt	\$ 6,989.38	6	mix fats	\$ 6.00	\$ 144.79	\$ 6.29		\$ 6,832.30	\$ 139.79	\$ -								
1/4/2011	Leo Alwardt	\$ 8,339.78	7	mix fats	\$ 7.00	\$ 166.80	\$ 7.51		\$ 8,158.47	\$ 166.80	\$ -								
1/4/2011	Leo Alwardt	\$ 7,163.45	6	blk fats	\$ 6.00	\$ 143.27	\$ 6.45	\$ 60.00	\$ 6,947.73	\$ 143.27	\$ -	\$ 30,261.01	\$ (32.93)	63519	1/4/2011	\$ 30,261.01		1/12/2011	
1/4/2011	Leo Alwardt	\$ 8,534.95	7	blk fats	\$ 7.00	\$ 170.70	\$ 7.68	\$ 60.00	\$ 8,289.57	\$ 170.70	\$ -								
1/4/2011	Leo Alwardt	\$ 31,027.56	26		\$ 26.00	\$ 625.56	\$ 27.92	\$ 120.00	\$ 30,228.08	\$ 620.55	\$ -								
1/4/2011	Christian M. King	\$ 1,258.40	1	hol fat	\$ 1.00	\$ 30.17	\$ 1.13	\$ 30.00	\$ 1,196.10	\$ 25.17	\$ -	\$ 1,202.23	\$ (6.13)	63521	1/4/2011	\$ 1,202.23		1/11/2011	
1/4/2011	Christian M. King	\$ 1,258.40	1		\$ 1.00	\$ 30.17	\$ 1.13	\$ 30.00	\$ 1,196.10	\$ 25.17	\$ -								
1/4/2011	David K. Esh	\$ 881.60	1	hol fat	\$ 1.00	\$ 22.63	\$ 0.79	\$ 30.00	\$ 827.18	\$ 17.63	\$ -	\$ 832.97	\$ (5.79)	63522	1/4/2011	\$ 832.97		1/11/2011	
1/4/2011	David K. Esh	\$ 881.60	1		\$ 1.00	\$ 22.63	\$ 0.79	\$ 30.00	\$ 827.18	\$ 17.63	\$ -								

1/4/2011	Rusty Miller	\$ 3,484.80	4	blk cows	\$ 4.00	\$ 74.70	\$ 3.14		\$ 3,402.96	\$ 69.70	\$ 3.14							
1/4/2011	Rusty Miller	\$ 2,023.70	2	rwf cow	\$ 2.00	\$ 40.47	\$ 1.82		\$ 1,979.41	\$ 40.47	\$ 1.82							
1/4/2011	Rusty Miller	\$ 1,675.35	2	rwf cow	\$ 2.00	\$ 33.51	\$ 1.51		\$ 1,638.33	\$ 33.51	\$ 1.51	\$ 7,765.29	\$ (5.00)	63530	1/4/2011	\$ 7,765.29	1/7/2011	
1/4/2011	Rusty Miller	\$ 756.40	1	rwf fat	\$ 1.00	\$ 15.13	\$ 0.68		\$ 739.59	\$ 15.13	\$ 0.68							
1/4/2011	Rusty Miller	\$ 7,940.25	9		\$ 9.00	\$ 163.81	\$ 7.15	\$ -	\$ 7,760.29	\$ 158.81	\$ 7.15							
1/4/2011	John J. Beiler	\$ 621.15	1	hol cow	\$ 1.00	\$ 17.42	\$ 0.56	\$ 30.00	\$ 572.17	\$ 14.00	\$ -	\$ 576.15	\$ (3.98)	63494	1/4/2011	\$ 576.15	1/20/2011	
1/4/2011	John J. Beiler	\$ 621.15	1		\$ 1.00	\$ 17.42	\$ 0.56	\$ 30.00	\$ 572.17	\$ 14.00	\$ -							
1/4/2011	David Beiler	\$ 656.50	1	hol cow	\$ 1.00	\$ 18.13	\$ 0.59	\$ 30.00	\$ 606.78	\$ 14.00	\$ -	\$ 611.50	\$ (4.72)	63492	1/4/2011	\$ 611.50	1/11/2011	
1/4/2011	David Beiler	\$ 656.50	1		\$ 1.00	\$ 18.13	\$ 0.59	\$ 30.00	\$ 606.78	\$ 14.00	\$ -							
1/4/2011	Aaron King	\$ 528.75	1	hol cow	\$ 1.00	\$ 15.58	\$ 0.48	\$ 30.00	\$ 481.70	\$ 14.00	\$ -	\$ 483.75	\$ (2.05)	63493	1/4/2011	\$ 483.75	1/11/2011	
1/4/2011	Aaron King	\$ 528.75	1		\$ 1.00	\$ 15.58	\$ 0.48	\$ 30.00	\$ 481.70	\$ 14.00	\$ -							
1/11/2011	Stone Ridge Dairy	\$ 105.00	1	hol hfr	\$ 1.00	\$ 7.10	\$ 0.09		\$ 96.81	\$ 7.10	\$ -							
1/11/2011	Stone Ridge Dairy	\$ 4,762.80	5	hol hfrs	\$ 5.00	\$ 95.26	\$ 4.29		\$ 4,658.26	\$ 95.26	\$ -	\$ 4,902.50	\$ (4.51)	63597	1/11/2011	\$ 4,902.50	1/19/2011	
1/11/2011	Stone Ridge Dairy	\$ 147.00	1	hol hfr	\$ 1.00	\$ 2.94	\$ 0.13		\$ 142.93	\$ 2.94	\$ -							
1/11/2011	Stone Ridge Dairy	\$ 5,014.80	7		\$ 7.00	\$ 105.30	\$ 4.51	\$ -	\$ 4,897.99	\$ 105.30	\$ -							
1/11/2011	Ryan Teske / Gary Teske	\$ 5,479.50	10	mx str	\$ 10.00	\$ 140.00	\$ 4.93		\$ 5,324.57	\$ 140.00	\$ -							
1/11/2011	Ryan Teske / Gary Teske	\$ 6,175.20	9	blk str	\$ 9.00	\$ 126.00	\$ 3.56		\$ 6,034.64	\$ 126.00	\$ -							
1/11/2011	Ryan Teske / Gary Teske	\$ 1,299.20	3	blk hfrs	\$ 3.00	\$ 42.00	\$ 1.17		\$ 1,253.03	\$ 42.00	\$ -	\$ 15,696.26	\$ (13.14)	63569	1/11/2011	\$ 7,848.13	1/14/2011	
1/11/2011	Ryan Teske / Gary Teske	\$ 3,248.80	5	mx hfrs	\$ 5.00	\$ 70.00	\$ 2.92	\$ 100.00	\$ 3,070.88	\$ 70.00	\$ 1.44							
1/11/2011	Ryan Teske / Gary Teske	\$ 16,202.70	27		\$ 27.00	\$ 378.00	\$ 14.58	\$ 100.00	\$ 15,683.12	\$ 378.00	\$ 1.44							
1/11/2011	Aaron Swarey	\$ 709.80	1	hol cow	\$ 1.00	\$ 19.20	\$ 0.64	\$ 30.00	\$ 658.96	\$ 14.20	\$ -	\$ 664.60	\$ (5.64)	63612	1/11/2011	\$ 664.60	1/25/2011	
1/11/2011	Aaron Swarey	\$ 709.80	1		\$ 1.00	\$ 19.20	\$ 0.64	\$ 30.00	\$ 658.96	\$ 14.20	\$ -							
1/11/2011	David Esh	\$ 132.00	1	hol cow	\$ 1.00	\$ 14.00	\$ 0.12	\$ 30.00	\$ 86.88	\$ 14.00	\$ -	\$ 87.00	\$ (0.12)	63600	1/11/2011	\$ 87.00	1/18/2011	
1/11/2011	David Esh	\$ 132.00	1		\$ 1.00	\$ 14.00	\$ 0.12	\$ 30.00	\$ 86.88	\$ 14.00	\$ -							
1/11/2011	Ephraim L. Zook	\$ 587.50	1	hol cow	\$ 1.00	\$ 14.00	\$ 0.53		\$ 571.97	\$ 14.00	\$ -							
1/11/2011	Ephraim L. Zook	\$ 418.50	1	hol cow	\$ 1.00	\$ 14.00	\$ 0.38	\$ 60.00	\$ 343.12	\$ 14.00	\$ -	\$ 916.00	\$ (0.91)	63613	1/11/2011	\$ 916.00	1/20/2011	
1/11/2011	Ephraim L. Zook	\$ 1,006.00	2		\$ 2.00	\$ 28.00	\$ 0.91	\$ 60.00	\$ 915.09	\$ 28.00	\$ -							
1/11/2011	4-M Partnership	\$ 1,027.05	2	blk str	\$ 2.00	\$ 25.54	\$ 0.92		\$ 998.58	\$ 28.00	\$ 0.92							
1/11/2011	4-M Partnership	\$ 8,125.65	10	blk str	\$ 10.00	\$ 162.51	\$ 7.31		\$ 7,945.82	\$ 140.00	\$ 7.31							
1/11/2011	4-M Partnership	\$ 7,862.40	10	blk str	\$ 10.00	\$ 157.25	\$ 7.08		\$ 7,688.08	\$ 140.00	\$ 7.08							
1/11/2011	4-M Partnership	\$ 8,113.95	10	blk str	\$ 10.00	\$ 162.28	\$ 7.30		\$ 7,934.37	\$ 140.00	\$ 7.30							
1/11/2011	4-M Partnership	\$ 7,170.00	11	blk str	\$ 11.00	\$ 143.40	\$ 6.45		\$ 7,009.15	\$ 154.00	\$ 6.45	\$ 49,801.79	\$ (62.66)	63560	1/11/2011	\$ 24,900.90	1/18/2011	
1/11/2011	4-M Partnership	\$ 7,248.13	11	blk hfrs	\$ 11.00	\$ 144.96	\$ 6.52	\$ 100.00	\$ 6,985.66	\$ 154.00	\$ 6.52							
1/11/2011	4-M Partnership	\$ 5,422.95	7	blk hfrs	\$ 7.00	\$ 108.46	\$ 4.88	\$ 100.00	\$ 5,202.61	\$ 98.00	\$ 4.88							
1/11/2011	4-M Partnership	\$ 6,212.70	8	blk hfrs	\$ 8.00	\$ 124.25	\$ 5.59	\$ 100.00	\$ 5,974.85	\$ 112.00	\$ 5.59							
1/11/2011	4-M Partnership	\$ 51,182.85	69		\$ 69.00	\$ 1,028.66	\$ 46.06	\$ 300.00	\$ 49,739.13	\$ 966.00	\$ 46.06							
1/11/2011	Amos Fisher	\$ 874.50	1	hol cow	\$ 1.00	\$ 22.49	\$ 0.79	\$ 30.00	\$ 820.22	\$ 17.49	\$ -	\$ 826.01	\$ (5.79)	63608	1/11/2011	\$ 826.01	1/14/2011	
1/11/2011	Amos Fisher	\$ 874.50	1		\$ 1.00	\$ 22.49	\$ 0.79	\$ 30.00	\$ 820.22	\$ 17.49	\$ -							
1/11/2011	Seven Hills Dairy	\$ 3,958.65	4	hol cows	\$ 4.00	\$ 84.17	\$ 3.56		\$ 3,866.91	\$ 79.17	\$ -							
1/11/2011	Seven Hills Dairy	\$ 1,433.70	2	hol cows	\$ 2.00	\$ 28.67	\$ 1.29		\$ 1,401.74	\$ 28.67	\$ -							
1/11/2011	Seven Hills Dairy	\$ 335.00	1	hol cow	\$ 1.00	\$ 6.70	\$ 0.30		\$ 327.00	\$ 6.70	\$ -	\$ 6,040.49	\$ (10.60)	63615	1/11/2011	\$ 6,040.49	1/14/2011	
1/11/2011	Seven Hills Dairy	\$ 495.60	1	hol cow	\$ 1.00	\$ 9.91	\$ 0.45	\$ 50.00	\$ 434.24	\$ 9.91	\$ -							
1/11/2011	Seven Hills Dairy	\$ 6,222.95	8		\$ 8.00	\$ 129.46	\$ 5.60	\$ 30.00	\$ 6,029.89	\$ 124.46	\$ -							
1/11/2011	Yarnelle Farms, Inc.	\$ 5,988.25	9	mx str	\$ 9.00	\$ 126.00	\$ 5.39		\$ 5,847.86	\$ 126.00	\$ -							
1/11/2011	Yarnelle Farms, Inc.	\$ 1,231.20	2	mx hfrs	\$ 2.00	\$ 28.00	\$ 1.11	\$ 75.00	\$ 1,125.09	\$ 28.00	\$ -	\$ 6,979.45	\$ (6.50)	63567	1/11/2011	\$ 6,979.45	1/18/2011	
1/11/2011	Yarnelle Farms, Inc.	\$ 7,219.45	11		\$ 11.00	\$ 154.00	\$ 6.50	\$ 75.00	\$ 6,972.95	\$ 154.00	\$ -							
1/18/2011	Joe Ash	\$ 3,143.70	5	blk str	\$ 5.00	\$ 70.00	\$ 2.83		\$ 3,065.87	\$ 70.00	\$ -							
1/18/2011	Joe Ash	\$ 1,160.00	2	mx str	\$ 2.00	\$ 28.00	\$ 1.04		\$ 1,128.96	\$ 28.00	\$ -	\$ 4,198.70	\$ (3.87)	63640	1/18/2011	\$ 4,198.70	1/20/2011	
1/18/2011	Joe Ash	\$ 4,303.70	7		\$ 7.00	\$ 98.00	\$ 3.87	\$ -	\$ 4,194.83	\$ 98.00	\$ -							

1/18/2011	Amos Fisher	\$ 652.60	1	hol cow	\$ 1.00	\$ 18.05	\$ 0.59	\$ 30.00	\$ 602.96	\$ 14.00	\$ -	\$ 607.60	\$ (4.64)	63659	1/18/2011	\$ 607.60	1/31/2011
1/18/2011	Amos Fisher	\$ 652.60	1		\$ 1.00	\$ 18.05	\$ 0.59	\$ 30.00	\$ 602.96	\$ 14.00	\$ -						
1/18/2011	George Kasbergen	\$ 3,019.43	3	hol cows	\$ 3.00	\$ 42.00	\$ 2.72		\$ 2,971.71	\$ 42.00	\$ -						
1/18/2011	George Kasbergen	\$ 2,626.01	3	hol cows	\$ 3.00	\$ 42.00	\$ 2.36		\$ 2,578.65	\$ 42.00	\$ -						
1/18/2011	George Kasbergen	\$ 1,952.66	4	hol cows	\$ 4.00	\$ 56.00	\$ 1.76		\$ 1,896.90	\$ 56.00	\$ -	\$ 7,268.10	\$ (6.84)	63660	1/18/2011	\$ 7,268.10	1/31/2011
1/18/2011	George Kasbergen	\$ -	2	hol cows	\$ 2.00	\$ 28.00	\$ -	\$ 150.00	\$ (180.00)	\$ 28.00	\$ -						
1/18/2011	George Kasbergen	\$ 7,598.10	12		\$ 12.00	\$ 168.00	\$ 6.84	\$ 150.00	\$ 7,261.26	\$ 168.00	\$ -						
1/18/2011	Christ G. King	\$ 639.60	1	hol cow	\$ 1.00	\$ 14.00	\$ 0.58		\$ 624.02	\$ 14.00	\$ -						
1/18/2011	Christ G. King	\$ 423.20	1	hol cow	\$ 1.00	\$ 14.00	\$ 0.38	\$ 60.00	\$ 347.82	\$ 14.00	\$ -	\$ 972.80	\$ (0.96)	63662	1/18/2011	\$ 972.80	1/24/2011
1/18/2011	Christ G. King	\$ 1,062.80	2		\$ 2.00	\$ 28.00	\$ 0.96	\$ 60.00	\$ 971.84	\$ 28.00	\$ -						
1/18/2011	Daniel L. Fisher	\$ 622.13	1	hol cow	\$ 1.00	\$ 17.44	\$ 0.56		\$ 603.13	\$ 14.00	\$ -						
1/18/2011	Daniel L. Fisher	\$ 627.30	1	hol cow	\$ 1.00	\$ 12.55	\$ 0.56	\$ 60.00	\$ 553.19	\$ 14.00	\$ -	\$ 1,159.43	\$ (3.11)	63663	1/18/2011	\$ 1,159.43	1/24/2011
1/18/2011	Daniel L. Fisher	\$ 1,249.43	2		\$ 2.00	\$ 29.99	\$ 1.12	\$ 60.00	\$ 1,156.32	\$ 28.00	\$ -						
1/18/2011	Samuel Hertzler	\$ 368.00	1	hol cow	\$ 1.00	\$ 14.00	\$ 0.33	\$ 30.00	\$ 322.67	\$ 14.00	\$ -	\$ 323.00	\$ (0.33)	63668	1/18/2011	\$ 323.00	1/24/2011
1/18/2011	Samuel Hertzler	\$ 368.00	1		\$ 1.00	\$ 14.00	\$ 0.33	\$ 30.00	\$ 322.67	\$ 14.00	\$ -						
1/18/2011	Jacob Swarey	\$ 549.40	1	hol cow	\$ 1.00	\$ 15.99	\$ 0.49	\$ 30.00	\$ 501.92	\$ 14.00	\$ -	\$ 504.40	\$ (2.48)	63651	1/18/2011	\$ 504.40	1/24/2011
1/18/2011	Jacob Swarey	\$ 549.40	1		\$ 1.00	\$ 15.99	\$ 0.49	\$ 30.00	\$ 501.92	\$ 14.00	\$ -						
1/18/2011	Seven Hills Dairy	\$ 639.41	5	hol cows	\$ 5.00	\$ 70.00	\$ 0.58		\$ 563.83	\$ 70.00	\$ -						
1/18/2011	Seven Hills Dairy	\$ 618.75	3	hol cows	\$ 3.00	\$ 42.00	\$ 0.56	\$ 50.00	\$ 523.19	\$ 42.00	\$ -	\$ 1,088.16	\$ (1.13)	63669	1/18/2011	\$ 1,088.16	1/26/2011
1/18/2011	Seven Hills Dairy	\$ 1,258.16	8		\$ 8.00	\$ 112.00	\$ 1.13	\$ 50.00	\$ 1,087.03	\$ 112.00	\$ -						
1/18/2011	John U Fisher	\$ 60.00	1	hol calf	\$ 1.00	\$ 14.00	\$ 0.05		\$ 44.95	\$ 14.00	\$ -						
1/18/2011	John U Fisher	\$ 561.80	1	hol cow	\$ 1.00	\$ 14.00	\$ 0.51		\$ 546.29	\$ 14.00	\$ -						
1/18/2011	John U Fisher	\$ 463.25	1	hol cow	\$ 1.00	\$ 14.00	\$ 0.42		\$ 447.83	\$ 14.00	\$ -						
1/18/2011	John U Fisher	\$ 829.50	1	hol cow	\$ 1.00	\$ 14.00	\$ 0.75		\$ 813.75	\$ 14.00	\$ -						
1/18/2011	John U Fisher	\$ 504.00	1	hol cow	\$ 1.00	\$ 14.00	\$ 0.45		\$ 488.55	\$ 14.00	\$ -	\$ 3,410.70	\$ (3.34)	63666	1/18/2011	\$ 3,410.70	1/21/2011
1/18/2011	John U Fisher	\$ 727.50	1	hol cow	\$ 1.00	\$ 14.00	\$ 0.65		\$ 711.85	\$ 14.00	\$ -						
1/18/2011	John U Fisher	\$ 599.65	1	hol cow	\$ 1.00	\$ 14.00	\$ 0.50	\$ 190.00	\$ 354.15	\$ 14.00	\$ -						
1/18/2011	John U Fisher	\$ 3,705.70	7		\$ 7.00	\$ 98.00	\$ 3.34	\$ 190.00	\$ 3,407.36	\$ 98.00	\$ -						
1/18/2011	David Stoltzfus	\$ 764.50	1	hol cow	\$ 1.00	\$ 20.29	\$ 0.69		\$ 742.52	\$ 15.29	\$ -						
1/18/2011	David Stoltzfus	\$ 828.40	1	hol cow	\$ 1.00	\$ 16.57	\$ 0.75		\$ 810.09	\$ 16.57	\$ -	\$ 2,402.52	\$ (7.29)	63665	1/18/2011	\$ 2,402.52	1/31/2011
1/18/2011	David Stoltzfus	\$ 953.55	1	hol cow	\$ 1.00	\$ 19.07	\$ 0.86	\$ 90.00	\$ 842.62	\$ 19.07	\$ -						
1/18/2011	David Stoltzfus	\$ 2,546.45	3		\$ 3.00	\$ 55.93	\$ 2.29	\$ 90.00	\$ 2,395.23	\$ 50.93	\$ -						
1/18/2011	Joe Ash	\$ 7,233.20	7	mxr fats	\$ 7.00	\$ 149.66	\$ 6.51		\$ 7,070.03	\$ 144.66	\$ -						
1/18/2011	Joe Ash	\$ 7,508.80	7	mxr fats	\$ 7.00	\$ 150.18	\$ 6.76		\$ 7,344.87	\$ 150.18	\$ -	\$ 14,433.16	\$ (18.27)	63633	1/18/2011	\$ 14,433.10	1/20/2011
1/18/2011	Joe Ash	\$ 14,742.00	14		\$ 14.00	\$ 299.84	\$ 13.27	\$ -	\$ 14,414.89	\$ 294.84	\$ -						
1/25/2011	John J. Beiler	\$ 840.75	1	hol cow	\$ 1.00	\$ 21.82	\$ 0.76	\$ 30.00	\$ 787.17	\$ 16.82	\$ -	\$ 792.93	\$ (5.76)	63707	1/25/2011	\$ 792.93	2/3/2011
1/25/2011	John J. Beiler	\$ 840.75	1		\$ 1.00	\$ 21.82	\$ 0.76	\$ 30.00	\$ 787.17	\$ 16.82	\$ -						
1/25/2011	Seven Hills Dairy	\$ 3,508.80	3	hol cows	\$ 3.00	\$ 75.18	\$ 3.16		\$ 3,427.47	\$ 70.18	\$ -						
1/25/2011	Seven Hills Dairy	\$ 2,106.00	2	hol cows	\$ 2.00	\$ 42.12	\$ 1.90		\$ 2,059.98	\$ 42.12	\$ -	\$ 5,557.49	\$ (10.16)	63710	1/25/2011	\$ 5,557.49	1/27/2011
1/25/2011	Seven Hills Dairy	\$ 113.25	1	hol cow	\$ 1.00	\$ 2.27	\$ 0.10	\$ 50.00	\$ 59.88	\$ 2.27	\$ -						
1/25/2011	Seven Hills Dairy	\$ 5,728.05	6		\$ 6.00	\$ 119.56	\$ 5.16	\$ 50.00	\$ 5,547.33	\$ 114.56	\$ -						
1/25/2011	Emanuel F. Stoltzfus	\$ 802.95	1	hol cow	\$ 1.00	\$ 21.060	\$ 0.72		\$ 780.17	\$ 14.00	\$ -						
1/25/2011	Emanuel F. Stoltzfus	\$ 367.50	1	hol cow	\$ 1.00	\$ 7.350	\$ 0.33		\$ 358.82	\$ 14.00	\$ -	\$ 1,914.15	\$ (5.82)	63709	1/25/2011	\$ 1,914.15	2/11/2011
1/25/2011	Emanuel F. Stoltzfus	\$ 878.70	1	hol cow	\$ 1.00	\$ 17.570	\$ 0.79	\$ 90.00	\$ 769.34	\$ 14.00	\$ -						
1/25/2011	Emanuel F. Stoltzfus	\$ 2,049.15	3		\$ 3.00	\$ 45.98	\$ 1.84	\$ 90.00	\$ 1,908.33	\$ 42.00	\$ -						
1/25/2011	Christian M. King	\$ 1,022.83	1	x fat	\$ 1.00	\$ 25.46	\$ 0.92		\$ 995.45	\$ 20.46	\$ -						
1/25/2011	Christian M. King	\$ 1,045.68	1	hol hfr	\$ 1.00	\$ 20.91	\$ 0.94	\$ 60.00	\$ 962.83	\$ 20.91	\$ -	\$ 1,965.14	\$ (6.86)	63708	1/25/2011	\$ 1,965.14	1/28/2011
1/25/2011	Christian M. King	\$ 2,068.51	2		\$ 2.00	\$ 46.37	\$ 1.86	\$ 60.00	\$ 1,958.28	\$ 41.37	\$ -						
1/25/2011	George Kasbergen	\$ 1,986.93	3	hol cows	\$ 3.00	\$ 44.74	\$ 1.79	\$ 75.00	\$ 1,862.40	\$ 42.00	\$ -	\$ 1,966.02	\$ (4.53)	63676	1/25/2011	\$ 1,966.02	1/31/2011

