

# *Greenbrier Valley Conservation District*

January 15, 2026, 11:00am  
Regular Board Meeting, Approved Minutes

The Greenbrier Valley Board of Supervisors met on Thursday, January 15, 2026, at 11:00am in the conference room of the USDA service center located in Lewisburg.

## **Those present:**

### **Supervisors:**

Chairman, Gary Sawyers  
Donald McNeel  
Avery Atkins (Virtual)  
Timothy VanReenen  
~~Avery Atkins~~ Gary Truex

### **Supervisors absent:**

Carolyn Miller

### **Others:**

Jeff Hollifield, CPA, Hollifield & Associates  
Julie Stutler, NRCS  
Adam Merritt, NRCS  
Wanda Smith, NRCS (Virtual)  
Jeremy Salyer, WVCA (Virtual)  
Jacob Lavender, WVCA  
Morgan Dial, WVCA  
Jason Nicolai, WVCA  
Angela Feamster – Sawyers, WVCA

Chairman Sawyers called the meeting to order at 11:00am and welcomed everyone.

Chairman Sawyers led in the pledge of allegiance and Timothy VanReenen led the group in prayer.

## Approval of Minutes

*Donald McNeel moved to approve the minutes of the December 18, 2025, regular board meeting. Avery Atkins seconded; motion carried.*

## Guests

Jeff Hollifield, CPA, Hollifield & Associates, delivered his findings on the agreed upon procedures for fiscal year 2025. He reported that everything was in compliance and there were no significant findings. (Please see the attached report).

*Gary Truex moved to accept the Agreed Upon Procedures Report. Timothy VanReenen seconded; motion carried.*

*Gary Truex moved to pay the invoice to Hollifield & Associates for the amount of \$3500.00. Timothy VanReenen seconded; motion carried.*

## Administrative Specialist Report

Chairman Sawyers referenced the draft pamphlet that Angela prepared for the legislators on their behalf. He asked that the supervisors take some time to review it and they could discuss any changes or updates at the end of the meeting.

## Cooperating Agency Reports

- NRCS – Julie Stuler, Area Conservationist for the South; Adam Merritt, acting District Conservationist for Greenbrier Valley North; and Wanda Smith, District Conservationist for Monroe County, provided updates to the board of supervisors. Written reports are attached.
- FSA
- Forestry
- WVCA – Area Director, Jeremy Salyer reviewed the highlights of his report, which is attached.
- Other

## Committee Reports

### Finance Committee

- Financial Reports

*Gary Truex moved to accept the general and CDO funds report, the WVCA restricted funds report, and for the payment of all bills per payables list. Donald McNeel seconded; motion carried.*

### Watershed

Jacob Lavender provided a brief update concerning the Marlin Run Channel and of the status of the job vacancy posting for the Conservation Specialist position.

### 319 Committee

Updates (if any)

- Reported Action Between Board Meetings:

*With delegated authority, Gary Sawyers approved payment for the following:*

- Dan Santucci- Septic System Pumping - \$300.00 – Indian Creek IV

### Agricultural Enhancement Program Committee

*Timothy VanReenen moved on behalf of the committee to approve and submit the reimbursement request for the district's Grass Technician for the second quarter of FY26. Donald McNeel seconded; motion carried.*

- Contract Cancellations

*Timothy VanReenen moved on behalf of the committee to cancel the following contract without suspension based on the circumstances:*

- Claire Gibson - EF - \$1,837.50

*Avery Atkins seconded; motion carried.*

- **Reported action between board meetings**

*With delegated authority, Gary Truex approved the following adjustments/amendments to FY26 AgEP agreements:*

- **William Bane Morris**- total cost-share approval from \$10,000.00 to \$9,999.73 (12/22/2025)
- **Todd Belcher**- Exclusion Fence miscalculation on application, should have been \$4,637.50 cost-share approval for 3,710ft instead of \$4,367.50 (12/22/2025)

*With delegated authority, Gary Truex approved the followings payments on 12/22/2025:*

**CPD:**

- William Bane Morris- \$9,129.73
- Roy Young- \$7,688.60
- Todd Belcher- \$8,085.75
- Linda Rogers- \$1,544.50
- Chad Hefner- \$1,640.00
  - **Total: \$28,088.58**

- Linda Rodgers- \$1,222.50
- Chad Hefner- \$909.00
  - **TOTAL: \$6,650.55**

**Exclusion Fence:**

- David Kennedy- \$1,200.00

**Lime:**

- William Bane Morris- \$870.00
- Lefty Smith- \$1,145.70
- Kurt Mothes- \$396.00
- Charles Wilfong- \$2,107.35

**Watering System:**

- Barry Miller- \$1,867.30
- Jared McCraw- \$621.00
  - **TOTAL: \$2,488.30**

*Acting with delegated authority, Timothy VanReenen approved the following payments for the AgEP Exigency Drought Program:*

**Cover Crop (11/19/2025)**

- Charlie Long- \$500.00

**Livestock Water (11/19/2025)**

- Michael Hudson- \$147.86
- Jeremy Burns- \$500.00

**Temporary Fence (11/19/2025)**

- Jeremy Burns- \$500.00

**Cover Crop (12/1/2025)**

- Richard Nichols- \$500.00

**Reseeding Feeding Area (12/4/2025)**

- Frank Masters- \$346.52

**Total: \$2,494.38**

*Acting with delegated authority, Gary Truex approved the following payment on January 12, 2026:*

- Frank Masters – AWS (Trough & Pipeline)- \$1,154.61

## Grassland Committee

Nothing to report

## Building/Equipment Committee

- Updates (if any)

The board of supervisors reviewed the monthly equipment report, which is attached

*Gary Truex moved to approve reimbursing the equipment coordinator \$279.99 for purchasing a torch set. Donald McNeel seconded; motion carried.*

## Education Outreach/Events Committee

Updates- if any

- Reported action between board meetings

*Gary Truex, as an authorized card user for the Greenbrier Valley Conservation District, used the district credit card for the purchase of the necessary seeds for the SMART Farms demo project on 12/31/2025 & on 01/07/2026 for a total amount of \$1,864.86.*

**\*\***Note: A motion was passed in the December 18, 2025, regular board meeting for Gary Truex to use the district credit card up to \$2,500.00 for the purchase of seed for the Smart Farm demo project. These funds are reimbursable through the NASDA Grant.

## Other Business

A lengthy discussion took place among the board of supervisors regarding the GVCD pamphlets that Angela prepared for the legislators on behalf of the board. Angela will revise the pamphlet to include the additional items requested and will email it to the legislators to inquire if they would like to add any further information.

**Dates to Remember:**

GVCD AGC Committee Meeting: January 23, 2026 @ 10:00am

Committee Meeting: February 11, 2026

GVCD Regular Board Meeting: February 19, 2026

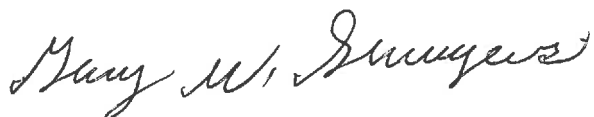
Soil & Fertility Strategy Meeting– February 12, 2026 @ 6:00pm in the Underwood Building at the Fairgrounds

March 01, 2026 – District Personnel Plan due

March 31, 2026 – CDO Budget report due

With no further business the meeting was adjourned by Chairman Sawyers at 1:00 pm.

Respectfully Submitted,



Gary Sawyers  
Chairman



Gary Truex  
Secretary/ Treasurer

GS/GT/as

Recorded by: Angela Feamster-Sawyers, Administrative Specialist

January 15, 2026

GVCD-N NRCS Report

### Field Office Activities

- Field Office staff continue to meet with participants to certify completed practices for Farm Bill contracts and ECP.
- Aside from one outlier, all FY25 CSP payments have been made for Greenbrier and Pocahontas counties.
- Field Office staff continue to make site visits with participants to complete field assessments and work on conservation planning purposes—primarily for FY26 applicants.
- Since 12/18/25, **\$100,189** of payments have been approved for Greenbrier and Pocahontas County contracts.

### Programs Update

- NRCS staff will be attending training next week to receive updated guidance for FY26 Farm Bill Programs. There are some changes to EQIP and CSP, including the Regenerative Agriculture Pilot Program. More information to come.
- Timelines have yet to be established for Assessment, Ranking and Obligation.
- Below is a snapshot of current application numbers:

### FY26 Applications

Program	Pocahontas	Greenbrier	Total
CSP	5	21	26
EQIP	29	64	93
AMA	7	16	23
			142

Note: These are the application numbers as of the morning of January 15<sup>th</sup> and before any eligibility deadlines have been established, so they are subject to change.

# Greenbrier Valley Conservation District

## Greenbrier Valley South Work Unit Union DC Report

1/15/2026

### Follow Ups from Previous Meetings

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#### Cultural Resources:

- WV NRCS has Jacqueline Monsell on board now as our Cultural Resources Specialist.
- GV South is currently up to date on Cultural Resource Reviews.

#### Engineering:

- We have been making excellent progress getting completed engineering designs.
- One engineering design by a private engineering firm has been submitted for NRCS review. This private engineering design is currently under review with an expected review completion around the end of January, 2026.
- Progress includes for 2024 Drought program (administered by FSA but will be NRCS designed and certified livestock water systems).
  - 75 ECP applications in Monroe
  - 63 ECP applications determined eligible, some with multiple farms
  - NRCS completed and delivered 68 ECP designs to FSA
  - Several ECP projects have been completed or are underway. NRCS has been inspecting completed ECP systems. FSA has successfully made payment on a portion of ECP systems passed by NRCS.

### Financial Assistance Programs

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#### Contract Management:

- 210 contract items paid November 28, 2025 – January 14, 2026; \$174,938.78 paid
- 148 active contracts; 18 contracts completed this past fall.

#### Working Applications:

- CSP Renewal applications have been rolled in to CSP Classic
- 114 applications in system plus a few more waiting on FSA's records establishment.

#### Expiring Contracts:

- 19 Monroe contracts set to expire December 31, 2026.
- 1 of these is complete and only reactivated due to a computer system error on the final payment.
- 1 is being transferred to a new owner.
- 3 are completed and awaiting check out surveys.
- 2 just need final incentive practice documentation submitted in order to do final payment
- 1 just needs documentation of completed supporting practice administered by WVCA under a partnership agreement.

#### Cancellations:

- 1 pending contract cancellation request at present, due to medical hardship

# Greenbrier Valley Conservation District Greenbrier Valley South Work Unit Union DC Report

1/15/2026

## Office Administration

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### Field Office Priorities

- CSP Payments have been completed.
- ECP certifications and design adjustments ongoing; deadline 6 months from contracting.
- EQIP & AMA payments do not have a specific overall deadline, but we are running behind due in large part to the furlough, plus the heavy ECP workload in Monroe.
- Ongoing survey and engineering design work for existing NRCS contracts
- Ongoing field inspection and certification work for existing NRCS contracts
- ECP 2024 Drought: remaining NRCS responsibilities:
  - Design modifications as required by FSA
  - certification of installed practices
- Write CREP conservation plan for renewing CREP applicant; poses a challenge as a portion of the acreage involved has been sold and the new owner wants to retain the CREP, but FSA cannot do reconstitutions at present, perhaps not until September, 2026.

### News and Events

- Accepting applications year-round for CSP, AMA, and EQIP
- Regenerative Agriculture will be under standard EQIP and CSP application process
- Application cut-off for Round 1 PY2026 set as January 15, 2026 for EQIP, AMA, and CSP
- Union Service Center has new phone numbers, upgrade began October 1, 2025. Several issues have arisen, numerous IT tickets, still 1 ticket out. The main number of (304) 772-3006, option 2 for FSA, option 3 for NRCS is unchanged. A full listing will be provided once we are sure the bugs are worked out.

Any questions may be directed to the undersigned at [wanda.smith@usda.gov](mailto:wanda.smith@usda.gov) or (304) 772-7035 (office) or (304) 216-9353 (mobile).

*Wanda Smith*

District Conservationist

### Distribution:

Jon Bourdon, State Conservationist (STC)

Brandon Duckworth, Acting ASTC-FO, North Area

Burton "Matt" Murphy, Area Resource Conservationist (ARC), South Area

Julie Stutler, NRCS Outreach Coordinator & Acting ASTC-FO, South Area

Greenbrier Valley Conservation District Board of Supervisors (c/o Angela Feamster-Sawyers)

Adam Merritt, Acting GV North District Conservationist

NRCS Field Office Staff: Union Service Center

**January 2026 WVCA Report**

**Request to Conservation Districts**

The WVCA is encouraging Conservation Districts to review and update their District Policy Manuals. Districts are also encouraged to review their CD Employee Manual (if you have one).

**Agricultural Enhancement Program (AgEP) Administrative Review**

Each District's Administrative Specialist will conduct a review of 10% or a minimum of 3 files with applications that fiscal year and submit the Administrative Review Form to their District Operations Manager by January 31<sup>st</sup>. By completing this review halfway through a fiscal year, staff will have time to find possible procedural errors and take steps to prevent them from happening in the future.

The Administrative Review process will allow WVCA to ensure that all proper documentation is physically accessible in the district cooperator file, and that the districts' online database records system is in agreement with WVCA financial records system.

**West Virginia Legislature's 2026 regular session**

- **First Day:** January 14, 2026 (Includes Governor's State of the State Address).
- **House Bill Deadline:** February 17, 2026 (Last day to introduce bills in the House).
- **Senate Bill Deadline:** February 23, 2026 (Last day to introduce bills in the Senate).
- **Adjournment:** March 14, 2026 (Midnight).

**Ag Enhancement Program Timeline**

- January - Presentation of upcoming FY AgEP to SCC
- May/June/July – CDs to finalize upcoming FY program, update AgEP agreement addendums, take action to approve LORs June 15 – Deadline for CDs submit final practice list to WVCA (CDs can submit final list any time after SCC approval of practice list)

The **district personnel plan is due to SCC in March**, so please add to your February agenda for review and approval.

**Ag Day**

February 18th

**Filing period for Supervisor elections is January 12-31**

**DEP Opportunity**

WV DEP is looking to provide free, non-regulatory air sensors for educational and informational purposes that measure dust/smoke/particulate matter (PM) to state/county/local agencies across the state. We are using a federal grant to obtain these sensors. The goal is to work with agencies to place at least 1 (hopefully 2) of these sensor/s in all 55 counties, even if a county already has one or more. The only cost to operate the sensor is 1 watt (much less than a light bulb) of electricity as well as about 150 MB of data per month. We will ship the sensor, mounting bracket, and a power supply cord for free, along with installation instructions, and a fact sheet on what they are and what they are used for as well.

Mike Egnor 304 414-1255



**Non-Regulatory Air  
Sensors Outreach Project  
Fact Sheet**



The West Virginia Division of Air Quality (WV DAQ) is the air pollution regulatory agency for West Virginia. WV DAQ currently operates and maintains regulatory particulate matter monitors set up across West Virginia. The operation and siting of these monitors follow strict US Environmental Protection Agency (EPA) guidelines.

***What is installed at your location?***

Recent advancements in technology have allowed for “low-cost” air sensors to be manufactured to measure air pollution in real-time. The low-cost sensors are one-tenth to one-hundredth the cost of the more sophisticated instruments required for regulatory monitoring that WVDAQ utilizes across West Virginia. While these low-cost sensors do not meet the rigorous standards required for regulatory monitors, they can help get a picture of air quality especially when increased levels of particulate matter are in an area. The air quality monitoring device installed at your location was a PurpleAir Classic Plus sensor.

### ***What is the air sensor measuring?***

It is measuring different sizes of particulate matter pollution (also called particle pollution), which is a term for a mixture of solid particles and liquid droplets suspended in the air. The sensor at your location measures the particles most harmful to human health, which is PM<sub>2.5</sub>. These are fine inhalable particles that are 2.5 micrometers in diameter and smaller. Directly emitted particles include burning of fuel by vehicles, windblown dust, smoke from fires, construction sites, and industrial processes.

### ***How do you access the data?***

Data from the sensor is available at <https://fire.airnow.gov/>. Zoom into the location of the area on the map and the sensor will be marked by a small circle. Other low-cost sensors on the map are marked by small circles and regulatory monitors operated by WVDAQ are marked by large circles.

Clicking on the circle of your area's location on the map will display current air quality, health actions to take, and recent history.



### ***How do you interpret the data?***

Values and colors displayed on the map are based on the EPA's Air Quality Index (AQI), which is a color-coded scale that tells you how clean or polluted the air is and what associated health effects might be a concern. The AQI is divided into six categories. Each category corresponds to a different level of health concern. Each category also has a specific color and number range. The color makes it easy for people to quickly determine whether air quality is reaching unhealthy levels in the community. The AQI is displayed in the table below.

Color	Levels of Concern	Values of Index	Description of Air Quality
Green	Good	0 - 50	Air quality is satisfactory, and air pollution poses little or no risk.
Yellow	Moderate	51 - 100	Air quality is acceptable. However, there may be a risk for some people, particularly those who are unusually sensitive to air pollution.
Orange	Unhealthy for Sensitive Groups	101 - 150	Members of sensitive groups (children, older adults, and those with respiratory and heart conditions) may experience health effects. The general public is less likely to be affected.
Red	Unhealthy	151 - 200	Some members of the general public may experience health effects; members of sensitive groups may experience more serious health effects.
Purple	Very Unhealthy	201 - 300	The risk of health effects is increased for everyone.
Maroon	Hazardous	>301	Health warning of emergency conditions and everyone is more likely to be affected.

**GREENBRIER VALLEY  
CONSERVATION DISTRICT**

**AGREED UPON PROCEDURES**

**For the Year Ended June 30, 2025**

# Hollifield & Associates

-----CERTIFIED PUBLIC ACCOUNTANTS-----

106 Park Avenue  
Princeton, WV 24740  
Phone: (304) 425-4001  
Fax: (304) 425-4029  
jhollifield@hollifieldcpa.com

January 9, 2026

To the Board of Directors  
Greenbrier Valley Conservation District  
Lewisburg, WV 24901

## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

We have enumerated the procedures described below, which were agreed to by the Greenbrier Valley Conservation District (the District), solely to assist the District with reporting requirements requested by the West Virginia Conservation Agency (WVCA), the District's oversight agency, for the fiscal year ended June 30, 2025. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the District and WVCA. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

### **REQUIREMENT FOR SINGLE AUDIT IN ACCORDANCE WITH OMB CIRCULAR A-133**

We have inquired of Angela Sawyers, WVCA Administrative Officer, regarding the district's requirements for a Single Audit in accordance with OMB Circular A-133 and reviewed the district's revenue sources and related expenditures to identify federal monies received and expended. Per OMB Circular A-133 and 2 CFR 200 Uniform Guidance Requirements, federal monies expended have to surpass a \$1,000,000 threshold before a Single Audit has to be performed.

Based on our inquiries, no single audit requirement appears to exist for the fiscal year ended June 30, 2025. Your Federal Expenditures were \$429,472.58. Thus, you were \$570,527.42 under the threshold.

### **FIDELITY BONDING, SURETY BONDING, AND COLLATERALIZATION**

We have inquired of Angela Feamster-Sawyers, WVCA Administrative Officer, regarding the district's compliance with fidelity and surety bonding requirements in accordance with WV Code Section 19-21A-4 & 7 and collateralization of state funds in accordance with WV Code Section 12-1-4 and 12-1-5.

WV Code 19-21A-4 & 7 requires the execution of surety bonds for all employees and officers who are entrusted with funds or property. Professional standards dictate two ways to fulfill this requirement: 1) a bond through the

WV Board of Risk and Insurance Management (BRIM) or 2) Crime and Fidelity Coverage as a rider on a private insurance policy.

Currently Greenbrier Valley Conservation District has private insurance through Westfield Insurance Services of WV, Inc. (Westfield Insurance). Westfield Insurance provides the district with crime and ERISA coverage for those employees handling money and to ensure against loss due to theft or forgery by a District employee. Current coverage limits in regard to Crime and Fidelity Coverage through Westfield Insurance are set at \$1,000,000 per occurrence.

Upon review of the documentation presented to us, we find that the Greenbrier Valley Conservation District is currently in compliance with WV Code Section 19-21A-4 & 7.

WV Code Section 12-1-4 and 12-1-5 require that before allowing any money to be deposited with any eligible depository in excess of the amount insured by an agency of the federal government or insured by a deposit guaranty bond issued by a valid bankers surety company acceptable to the treasurer, the State Treasurer shall require the depository to give a collaterally secured bond, in the amount of not less than ten thousand dollars, payable to the State of West Virginia, conditioned upon the prompt payment, whenever lawfully required, of any state money, or part thereof, that may be deposited with that depository, or of any accrued interest on deposits.

Based on our review, collateralizations of bank deposits as required by WV Code Section 12-1-4 and 12-1-5 appear adequate and appropriate for all accounts.

### **CASH DISBURSEMENTS**

We have scanned the detailed expenditures listing for reasonableness. We have selected 25% of the check disbursements to determine if disbursements were properly recorded, supported by an invoice, and authorized, as evidenced by proper authorized signatures and endorsement by payee on cancelled checks, if provided by bank.

Our procedures produced no exceptions and no recommendations.

### **CASH RECEIPTS**

We have scanned the detailed receipts listing for reasonableness. We have selected 25% of the deposits from the detail receipts listing to determine whether the receipt is properly recorded, completed in full, and deposited to the bank.

Our procedures produced no exceptions or recommendations.

### **PAYROLL TRANSACTIONS**

We have scanned the payroll transactions listing for reasonableness. We have selected 30 payroll transactions to determine if the transaction was properly processed, recorded, completed in full according to federal and state tax laws and district policy.

Our procedures produced no exceptions or recommendations.

### **FIXED ASSETS**

We have scanned the fixed assets from the assets list and selected 30 assets, making sure to pick all the assets valued greater than \$10,000. We reviewed the selected assets for existence and made sure they were in operating

condition. We also reviewed insurance policies and rental agreements to ensure that all assets were insured and that proper policies were in place to safeguard the assets against loss or damage.

Our procedures produced no exceptions or recommendations.

### **BANK RECONCILIATIONS**

We have reviewed the District's bank reconciliations at June 30, 2025 to determine if the bank accounts have been properly reconciled to the District's ending book balance in the general ledger. Reconciling items have been identified and reviewed for reasonableness and subsequent clearing through the bank.

Greenbrier Valley Conservation District Bank Accounts & CD's	Reconciled Balances
1. Bank of Monroe Checking (32603)	\$ 399,243.37
2. CD - City National Bank (1734)	\$ 19,666.58
3. CD - Bank of Monroe	\$ 238,000.00

The above noted accounts have been reconciled, and no exceptions or concerns were noted while performing the reconciliations.

Bank confirmations were not sent to any institutions holding Certificates of Deposit in Greenbrier Valley Conservation District's name. Time constraints did not allow confirmation, but accounts were reviewed online and amounts there tied to correct balances. Certificates of Deposit were verified active and then tied to the appropriate bank reconciliation. No issues noted.

Also reviewed original certificates for all Certificates of Deposit listed above. No exceptions were noted.

### **COMPLIANCE**

As part of our review of the bank reconciliations, cash disbursements, cash receipts, payroll transactions, and fixed assets we were asked to determine if those transactions were properly recorded and accounted for in a way that would permit the preparation of reliable financial statements and if those transactions were handled in a way that demonstrates compliance with laws, regulations, and district policy.

No exceptions were found, and controls were functioning as planned and were deemed adequate.

### **GENERAL**

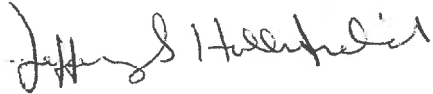
We have reviewed certain areas of the district's operations while performing our agreed upon procedures engagement to make recommendations to the District regarding data processing efficiencies, internal control, and segregation of duties.

As a result of our observation and inquiry, there were no significant findings that warranted recommendations.

We were not engaged to and did not; conduct an audit, the objective of which would be the expression of an opinion, on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Greenbrier Valley Conservation District and the West Virginia Conservation Agency and is not intended to be and should not be used by anyone other than those specified parties.

Jeffery S. Hollifield, CPA

A handwritten signature in black ink, appearing to read "Jeffery S. Hollifield". The signature is written in a cursive style with a large initial "J".

Hollifield & Associates, AC

Princeton WV 24740

January 9, 2026

*Month/Year*

# Greenbrier Valley Conservation District Monthly Equipment Report

Month/Year Dec 2025

Equipment	Number of Days Rented	Number of Acres	Total Revenue	Total Cost of Repairs & Maintenance	Total Field Service Mileage
Tye #1					
Tye #2					
Great Plains #1					
Great Plains #2					
Great Plains #3					
<b>No-till Seeder Totals</b>					
Cricket					
Grasshopper					
Big Silver				72.98	
<b>Lime/fertilizer Totals</b>					
<b>Chemical Sprayer</b>					
Litter Spreader #1					
Litter Spreader #2					
<b>Litter Spreader Totals</b>					
Post Driver #3					
Post Driver #4					
Post Driver #5					
<b>Post Driver Totals</b>					
Potato Planter					
Potato Sprayer					
Potato Hiller					
<b>Potato Totals</b>					
<b>Portable Scales</b>					
Other <i>Filter Fab</i>		254	57.50		
<b>Shop Supplies</b>					
<b>GRAND TOTALS (all equipment)</b>			\$57.50	72.98	