



1 If, at the time the dation was completed and filed,  
2 September 1<sup>st</sup>, 2001, the Trust had \$17,000 in cash, 103 acres  
3 free and clear, and the \$4,000 in bills.

4 If the only business going forward was that tenant farming  
5 operation, under that assumption, would you believe that the  
6 Trust had adequate capital to continue with its tenant farming  
7 operation business?

8 A. It would appear that that would be so, yes.

9 Q. All right. At my request, did you review the disbursement  
10 journal for the six months after the dation?

11 A. Yes, sir.

12 Q. All right, and is it correct that, in that six months  
13 after the dation, the total expenses apparently related to  
14 farming were less than \$2,000?

15 A. That's correct.

16 Q. Turn to the 1999-2000 financial statement, which I think  
17 is under Number 47, that were going over with Mr. Ackermann.

18 A. Okay.

19 Q. You have the expenses.

20 A. Yes, sir.

21 Q. For 1999, you're showing total expenses of what on the  
22 profit and loss statement you prepared?

23 A. Yes, before the distributions, it was \$59,056.59.

24 Q. Okay, \$59,056. Now, in the accounting Sue Bell prepared,  
25 on the legal length paper, if you look at total expenses, we

EXHIBIT  
11 B-1