



**EXHIBIT A**

**FARMLAND INDUSTRIES INC., et al.,  
Summary Sheet**

In re:	)	CASE NO. 02-50557-JWV	Fees Previously Requested	\$670,820	Name of Applicant:
FARMLAND INDUSTRIES, <u>INC., et al.</u>	)	(Joint Administration)	Fees Previously Awarded	\$459,164	KPMG LLP
	)	CHAPTER 11	Expenses Previously Requested	\$11,228	Role in the Case:
	)		Expenses Previously Awarded	\$11,228	Accountant and Auditor to the Debtor
Debtors.	)				
<b>FEE APPLICATION SUMMARY SHEET</b>			Current Application:		
			Fees Requested	\$ 29,536	
			Expenses Requested	\$ -	

Listed below are the hours and associated fees incurred by KPMG LLP professionals for the reference period:

	<u>Hours</u>	<u>Amount</u>
Exhibit C-1 Fees	103.8	\$ 29,536.20
Total Fees Incurred		<u>\$ 29,536.20</u>
Total Expenses Incurred		<u>\$ -</u>

**EXHIBIT B**

FARMLAND INDUSTRIES, INC., et al.,  
Summary of Hours Incurred by Professional Staff  
January 1, 2003 through January 31, 2003

**Exhibit C-1**

<u>Name</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Time Spent</u>	<u>Fees</u>
Seagraves, Rick	Partner	\$500	33.8	16,900.00
Koeppen, Mike	Partner	\$575	2.0	1,150.00
Tockman, Rob	Partner	\$500	5.0	2,500.00
Bailey, Carmen	Partner	\$600	4.4	2,640.00
Blackley, Richard	Partner	\$600	1.1	660.00
Kaufman, Kevin	Senior Manager	\$450	44.1	19,845.00
Croucher, Jeremy	Senior Manager	\$475	5.2	2,470.00
Hyder, Keith	Senior Associate	\$275	8.2	2,255.00
	Subtotal		103.8	\$ 48,420.00
	Less 39% Discount			(18,883.80)
	Total			<u>\$ 29,536.20</u>
	Blended hourly rate Exhibit C-1			\$ 284.55

**EXHIBIT C-1**

**FARMLAND INDUSTRIES INC., et al.,  
Assurance Services II  
January 1, 2003 through January 31, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Kaufman, Kevin	01/06/03	Analyze the accounting and reporting issues related to the implementation of SFAS No. 144 (a new accounting standard) related to impairment of assets.	4.0	\$450	1,800
Kaufman, Kevin	01/07/03	Analyze the accounting measurement issues related to certain asset impairments pursuant to the adoption of a new accounting standard.	3.7	\$450	1,665
Kaufman, Kevin	01/07/03	Analyze the reporting requirements for the adoption of a new accounting standard related to goodwill, SFAS No. 142.	1.7	\$450	765
Kaufman, Kevin	01/07/03	Meet with Farmland's Disclosure Controls Committee related to the filing of the quarterly report on Form 10-Q for the first quarter.	0.5	\$450	225
Kaufman, Kevin	01/07/03	Meet with Doug Fleming, Farmland, regarding the accounting and reporting matters related to the adoption of SFAS No. 144.	1.7	\$450	765
Kaufman, Kevin	01/07/03	Review the the draft first quarter Form 10-Q for matters related to the bankruptcy.	1.4	\$450	630
Kaufman, Kevin	01/08/03	Meet with Steve Rhodes and Doug Fleming, Farmland to analyze the implications of the adoption of new accounting standards, especially as they relate to impairment of assets.	2.5	\$450	1,125
Kaufman, Kevin	01/08/03	Research and analyze the implications to Farmland for the adoption of SFAS No. 144 related to impairments of assets.	2.7	\$450	1,215
Kaufman, Kevin	01/09/03	Analyze the accounting measurement issues related to certain asset impairments pursuant to the adoption of a new accounting standard via conference call with our Department of Professional Practice Partner, Carmen Bailey, and Steve Rhodes and Doug Fleming, Farmland.	1.1	\$450	495
Kaufman, Kevin	01/09/03	Analyze the accounting measurement issues related to certain asset impairments pursuant to the adoption of a new accounting standard.	0.9	\$450	405
Kaufman, Kevin	01/09/03	Review the the revised draft first quarter Form 10-Q for matters related to the bankruptcy.	2.2	\$450	990
Kaufman, Kevin	01/10/03	Review of the underlying data and related supporting schedules relative the impairment charge in the first quarter.	4.0	\$450	1,800
Kaufman, Kevin	01/10/03	Review the the revised draft first quarter Form 10-Q for matters related to the impairment charge.	1.7	\$450	765
Kaufman, Kevin	01/10/03	Meet with Farmland's Audit Committee related to the first quarter impairment charge.	0.5	\$450	225
Kaufman, Kevin	01/11/03	Review the bank amendment to the Debtors-in-Possession Credit Facility.	0.7	\$450	315
Kaufman, Kevin	01/11/03	Review the the revised draft first quarter Form 10-Q for matters related to the impairment charge, amendment to the bank agreement, and accounting change for goodwill.	3.3	\$450	1,485
Kaufman, Kevin	01/13/03	Review the documentation supporting the impairment charge in the first quarter.	2.3	\$450	1,035
Kaufman, Kevin	01/13/03	Review the revised disclosures in the first quarter filing on Form 10-Q related to the bank amendment.	2.1	\$450	945
Kaufman, Kevin	01/14/03	Analyze, via conference call with Steve Rhodes, Farmland, the disclosures in the quarterly report on Form 10-Q regarding the bank amendment.	2.2	\$450	990
Kaufman, Kevin	01/14/03	Analyze, via conference call with Mike Reichert, Farmland, the reporting requirements for the Petroleum Division for an asset sale in bankruptcy.	0.6	\$450	270
Kaufman, Kevin	01/14/03	Analyze, via conference call with Tim Rens and Steve Rhodes, Farmland, the reporting requirements for the Fertilizer Division for an asset sale in bankruptcy.	0.6	\$450	270
Kaufman, Kevin	01/14/03	Analyze, via conference call with Mark Low, KPMG-Dallas, the reporting requirements for the Petroleum Division for an asset sale in bankruptcy.	0.3	\$450	135
Kaufman, Kevin	01/14/03	Analyze, via conference call with Rob Tockman, KPMG St. Louis, the disclosures in the quarterly report on Form 10-Q regarding the bank amendment.	0.4	\$450	180
Kaufman, Kevin	01/29/03	Review the December time submission to the court for accuracy.	3.0	\$450	1,350
Koeppen, Mike	01/07/03	Analyze tax impacts of impairment charge.	1.2	\$575	690
Koeppen, Mike	01/09/03	Analyze tax impacts of impairment charge.	0.8	\$575	460
Hyder, Keith	01/02/03	Review a rollforward of liabilities subject to compromise and agree significant fluctuations to supporting documentation.	3.4	\$275	935
Hyder, Keith	01/10/03	Review impairment analysis of fertilizer assets.	2.3	\$275	633

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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Hyder, Keith	01/10/03	Agree significant items included in the fertilizer assets impairment analysis to the underlying accounting records and supporting documentation.	1.6	\$275	440
Hyder, Keith	01/14/03	Analyze, via conference call with Tim Rens and Steve Rhodes, Farmland, the reporting requirements for the Fertilizer Division for an asset sale in bankruptcy.	0.6	\$275	165
Hyder, Keith	01/14/03	Analyze, via conference call with Mark Low, KPMG-Dallas, the reporting requirements for the Petroleum Division for an asset sale in bankruptcy.	0.3	\$275	83
Tockman, Rob	01/09/03	Analyze the accounting measurement issues related to certain asset impairments pursuant to the adoption of a new accounting standard.	2.4	\$500	1,200
Tockman, Rob	01/10/03	Review the the revised draft first quarter Form 10-Q for matters related to the impairment charge.	1.6	\$500	800
Tockman, Rob	01/13/03	Review the the revised draft first quarter Form 10-Q for matters related to the proposed bank amendment.	0.6	\$500	300
Tockman, Rob	01/14/03	Analyze, via conference call with Kevin Kaufman, KPMG Kansas City, the disclosures in the quarterly report on Form 10-Q regarding the bank amendment.	0.4	\$500	200
Seagraves, Rick	01/03/03	Review the the draft first quarter Form 10-Q for matters related to the bankruptcy.	3.9	\$500	1,950
Seagraves, Rick	01/06/03	Analyze the accounting and reporting issues related to the implementation of SFAS No. 144 (a new accounting standard) related to impairment of assets.	3.2	\$500	1,600
Seagraves, Rick	01/07/03	Analyze the accounting measurement issues related to certain asset impairments pursuant to the adoption of a new accounting standard.	0.8	\$500	400
Seagraves, Rick	01/08/03	Research and analyze the implications to Farmland for the adoption of SFAS No. 144 related to impairments of assets.	3.7	\$500	1,850
Seagraves, Rick	01/08/03	Analyze the reporting requirements for the adoption of a new accounting standard related to goodwill, SFAS No. 142.	1.9	\$500	950
Seagraves, Rick	01/08/03	Meet with Steve Rhodes and Doug Fleming, Farmland to analyze the implications of the adoption of new accounting standards, especially as they relate to impairment of assets.	2.5	\$500	1,250
Seagraves, Rick	01/09/03	Analyze the accounting measurement issues related to certain asset impairments pursuant to the adoption of a new accounting standard via conference call with our Department of Professional Practice Partner, Carmen Bailey, and Steve Rhodes and Doug Fleming, Farmland.	1.1	\$500	550
Seagraves, Rick	01/09/03	Review the the revised draft first quarter Form 10-Q for matters related to the bankruptcy.	2.9	\$500	1,450
Seagraves, Rick	01/10/03	Review of the underlying data and related supporting schedules relative the impairment charge in the first quarter.	1.4	\$500	700
Seagraves, Rick	01/10/03	Review the the revised draft first quarter Form 10-Q for matters related to the impairment charge.	1.2	\$500	600
Seagraves, Rick	01/10/03	Meet with Farmland's Audit Committee related to the first quarter impairment charge.	0.5	\$500	250
Seagraves, Rick	01/13/03	Review the revised disclosures in the first quarter filing on Form 10-Q related to the bank amendment.	1.3	\$500	650
Seagraves, Rick	01/14/03	Analyze, via conference call with Steve Rhodes, Farmland, the disclosures in the quarterly report on Form 10-Q regarding the bank amendment.	2.2	\$500	1,100
Seagraves, Rick	01/14/03	Analyze, via conference call with Tim Rens and Steve Rhodes, Farmland, the reporting requirements for the Fertilizer Division for an asset sale in bankruptcy.	0.6	\$500	300
Seagraves, Rick	01/14/03	Analyze, via conference call with Mark Low, KPMG-Dallas, the reporting requirements for the Petroleum Division for an asset sale in bankruptcy.	0.3	\$500	150
Seagraves, Rick	01/14/03	Analyze, via conference call with Rob Tockman, KPMG St. Louis, the disclosures in the quarterly report on Form 10-Q regarding the bank amendment.	0.4	\$500	200
Seagraves, Rick	01/14/03	Analyze, via conference call with Steve Rhodes, Farmland, the disclosures in the quarterly report on Form 10-Q regarding the bank amendment.	0.2	\$500	100
Seagraves, Rick	01/14/03	Review the the revised draft first quarter Form 10-Q for matters related to the proposed bank amendment.	1.3	\$500	650

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**FARMLAND INDUSTRIES INC., et al.,  
Assurance Services II  
January 1, 2003 through January 31, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Seagraves, Rick	01/15/03	Review the the revised draft first quarter Form 10-Q for matters related to the proposed bank amendment.	2.1	\$500	1,050
Seagraves, Rick	01/29/03	Analyze the accounting and reporting requirements for discontinued operations for a Company in bankruptcy.	1.1	\$500	550
Seagraves, Rick	01/30/03	Analyze the accounting and reporting requirements for discontinued operations for a Company in bankruptcy, including potential curtailments for pension plans.	1.2	\$500	600
Bailey, Carmen	01/08/03	Research and analyze the implications to Farmland for the adoption of SFAS No. 144 related to impairments of assets.	2.2	\$600	1,320
Bailey, Carmen	01/09/03	Analyze the accounting measurement issues related to certain asset impairments pursuant to the adoption of a new accounting standard via conference call with the Kansas City engagement team and Steve Rhodes and Doug Fleming, Farmland.	1.1	\$600	660
Bailey, Carmen	01/20/03	Review the documentation regarding the accounting measurement issues related to certain asset impairments pursuant to the adoption of a new accounting standard.	1.1	\$600	660
Croucher, Jeremy	01/08/03	Research and analyze the implications to Farmland for the adoption of SFAS No. 144 related to impairments of assets.	1.2	\$475	570
Croucher, Jeremy	01/09/03	Analyze the accounting measurement issues related to certain asset impairments pursuant to the adoption of a new accounting standard via conference call with the Kansas City engagement team and Steve Rhodes and Doug Fleming, Farmland.	1.1	\$475	523
Croucher, Jeremy	01/18/03	Review the documentation regarding the accounting measurement issues related to certain asset impairments pursuant to the adoption of a new accounting standard.	1.8	\$475	855
Croucher, Jeremy	01/20/03	Review the documentation regarding the accounting measurement issues related to certain asset impairments pursuant to the adoption of a new accounting standard.	1.1	\$475	523
Blackley, Richard	01/20/03	Review the documentation regarding the accounting measurement issues related to certain asset impairments pursuant to the adoption of a new accounting standard.	1.1	\$600	660
<b>Total Assurance Services II</b>			<u>103.8</u>	<u>\$</u>	<u>48,420</u>