Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 04/01/2011 and ending 03/31/2012

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
THE RESTATED AG PROCESSING INC RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 020

1c Effective date of plan 08/01/1995

2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)

AGP GRAIN MARKETING LLC

12700 W DODGE RD
PO BOX 2047
OMAHA, NE 68103-2047

2b Employer Identification Number (EIN) 71-0970028

2c Sponsor's telephone number 402-496-7809

2d Business code (see instructions) 115110

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	01/11/2013	KELLY HAYERTZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	01/11/2013	DUKE VAIR
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
ASSOCIATED BENEFITS CORPORATION

1415 28TH STREET, SUITE 100
WEST DES MOINES, IA 50266-1450

3b Administrator's EIN
42-1279416

3c Administrator's telephone number
515-226-0303

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	196
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	102
b	Retired or separated participants receiving benefits	**6b**	24
c	Other retired or separated participants entitled to future benefits	**6c**	72
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	198
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	198
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	12
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1G 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	X	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		**A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)	X	**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

For calendar plan year 2011 or fiscal plan year beginning 04/01/2011 and ending 03/31/2012

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
THE RESTATED AG PROCESSING INC RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 020

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
AGP GRAIN MARKETING LLC

D Employer Identification Number (EIN)
71-0970028

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 04 Day 01 Year 2011

2 Assets:

a	Market value	**2a**	8657502
b	Actuarial value	**2b**	7914083

3 Funding target/participant count breakdown:

			(1) Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	22	2234033
b	For terminated vested participants	**3b**	63	1769306
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		97149
	(2) Vested benefits	**3c(2)**		4773874
	(3) Total active	**3c(3)**	111	4871023
d	Total	**3d**	196	8874362

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a	Funding target disregarding prescribed at-risk assumptions	**4a**	
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	

5	Effective interest rate	**5**	5.92 %
6	Target normal cost	**6**	544889

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

12/14/2012
Signature of actuary — Date

DOUGLAS S. LANE
Type or print name of actuary

11-04376
Most recent enrollment number

KIDDER-LANE ACTUARIAL SERVICES, LLC
Firm name

515-453-8589
Telephone number (including area code)

5700 WESTOWN PARKWAY, SUITE 100
WEST DES MOINES, IA 50266
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1160020
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	1160020
10	Interest on line 9 using prior year's actual return of 8.21%		95238
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		10894
b	Interest on (a) using prior year's effective rate of 6.58% except as otherwise provided (see instructions)		717
c	Total available at beginning of current plan year to add to prefunding balance		11611
d	Portion of (c) to be added to prefunding balance		11611
12	Other reductions in balances due to elections or deemed elections	0	452276
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	814593

Part III Funding percentages

14	Funding target attainment percentage	14	80.00 %
15	Adjusted funding target attainment percentage	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	80.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/11/2011	2000		01/10/2012	2000	
08/10/2011	2000		02/10/2012	2000	
09/09/2011	2000		03/09/2012	2000	
10/11/2011	2000		07/10/2012	203000	
11/10/2011	2000		08/10/2012	196000	
12/09/2011	2000		09/10/2012	196000	
			Totals ► 18(b)	1201000	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1103542

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)		
10	Interest on line 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		
b	Interest on (a) using prior year's effective rate of _____% except as otherwise provided (see instructions)		
c	Total available at beginning of current plan year to add to prefunding balance		
d	Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)		

Part III Funding percentages

14	Funding target attainment percentage	14	%
15	Adjusted funding target attainment percentage	15	%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/10/2012	196000	0			
11/09/2012	196000	0			
12/10/2012	196000	0			
			Totals ► 18(b)		18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a	Contributions allocated toward unpaid minimum required contributions from prior years.	19a	
b	Contributions made to avoid restrictions adjusted to valuation date	19b	
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☐ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
2.51%	5.59%	6.38 %	☐ N/A, full yield curve used

b Applicable month (enter code) — **21b**: 0

22 Weighted average retirement age — **22**: 62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment — **27**:

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contributions for all prior years — **28**: 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) — **29**: 0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) — **30**: 0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6) — **31a**: 544889

b Excess assets, if applicable, but not greater than 31a — **31b**: 0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	1774872	284230
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount — **33**: 0

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) — **34**: 829119

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	814593	814593

36 Additional cash requirement (line 34 minus line 35) — **36**: 14526

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) — **37**: 1103542

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36) — **38a**: 1089016

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances — **38b**: 814593

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) — **39**: 0

40 Unpaid minimum required contributions for all years — **40**: 0

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment — **42**:

43 Excess installment acceleration amount to be carried over to future plan years — **43**:

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2011** **This Form is Open to Public Inspection.**

For calendar plan year 2011 or fiscal plan year beginning 04/01/2011 and ending 03/31/2012

A Name of plan
THE RESTATED AG PROCESSING INC RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 020

C Plan sponsor's name as shown on line 2a of Form 5500
AGP GRAIN MARKETING LLC

D Employer Identification Number (EIN)
71-0970028

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

THE BANK OF NEW YORK MELLON

13-5160382

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 59	NONE	25454	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

KIDDER-LANE ACTUARIAL SERVICES, LLC

45-4124285

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	5946	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2011

This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 04/01/2011 and ending 03/31/2012

A Name of plan
THE RESTATED AG PROCESSING INC RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 020

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
AGP GRAIN MARKETING LLC

D Employer Identification Number (EIN)
71-0970028

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: EB DO AGG BIF

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions)
25-6078093-093	C	1261773

a Name of MTIA, CCT, PSA, or 103-12 IE: EB DV ACTIVE BOND FUND

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions)
25-6078093-088	C	629942

a Name of MTIA, CCT, PSA, or 103-12 IE: EB DV INTERNATINAL SIF

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
25-6078093-034	C	329455

a Name of MTIA, CCT, PSA, or 103-12 IE: EB DV LARGE CAP SIF

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
25-6078093-004	C	1669081

a Name of MTIA, CCT, PSA, or 103-12 IE: EB DV MID CAP SIF

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
25-6078093-124	C	414255

a Name of MTIA, CCT, PSA, or 103-12 IE: EB DV SMALL CAP SIF

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
25-6078093-009	C	414388

a Name of MTIA, CCT, PSA, or 103-12 IE: EB MELLON TOTAL RETURN FUND CLASS A

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
25-6078093-102	C	631913

a Name of MTIA, CCT, PSA, or 103-12 IE: EB NCML INTERNATIONAL FUND

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN 25-6078093-108	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 333036

a Name of MTIA, CCT, PSA, or 103-12 IE: EB TEMPORARY INVESTMENT FUND

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN 25-6078093-023	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1184

a Name of MTIA, CCT, PSA, or 103-12 IE: EB US LARGE CAPITALIZATION CORE FD

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN 25-6078093-263	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 832644

a Name of MTIA, CCT, PSA, or 103-12 IE: EB US REAL ESTATE SECURITIES FUND

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN 25-6078093-230	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 337105

a Name of MTIA, CCT, PSA, or 103-12 IE: EMERGING MARKETS EQUITY FUND

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN 04-3163165-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 323773

a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL EQUITY FUND

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN 04-3242849-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 328255

a Name of MTIA, CCT, PSA, or 103-12 IE: PREMIER VALUE DAILY FUND UNIT

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN 04-3378936-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 415205

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP FUND UNIT

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN 04-3203152-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 414780

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
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b Name of plan sponsor	**c** EIN-PN
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b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2011

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For calendar plan year 2011 or fiscal plan year beginning 04/01/2011 and ending 03/31/2012

A Name of plan
THE RESTATED AG PROCESSING INC RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 020

C Plan sponsor's name as shown on line 2a of Form 5500
AGP GRAIN MARKETING LLC

D Employer Identification Number (EIN)
71-0970028

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	1781	1186
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	65019	161004
(2) U.S. Government securities	1c(2)	270628	264062
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	14815	8525
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	8080029	8336788
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	230139	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	8662411	8771565
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	4623	2292
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	
k Total liabilities (add all amounts in lines 1g through1j)	1k	4623	2292
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	8657788	8769273

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	18000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		18000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)	6515	
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		6515
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		365831
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		390346
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	236218	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		236218
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	5946	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	25624	
(4) Other	2i(4)	11073	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		42643
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		278861
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		111485
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] Unqualified (2) [ ] Qualified (3) [ ] Disclaimer (4) [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [ ] Yes [X] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: DELOITTE & TOUCHE LLP (2) EIN: 13-3891517

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. (2) [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If "Yes," enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2011

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A Name of plan
THE RESTATED AG PROCESSING INC RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 020

C Plan sponsor's name as shown on line 2a of Form 5500
AGP GRAIN MARKETING LLC

D Employer Identification Number (EIN)
71-0970028

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 41-6257133

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3** 1

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☒ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Plan Name: **The Restated Ag Processing Inc. Retirement Plan**
Plan Sponsor EIN: **71-0970028**
ERISA 3-digit Plan #: **020**
Plan Year Ending: **03/31/2012**

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Schedule H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant ("IQPA").

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial Statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	

Plan Name: **The Restated Ag Processing Inc. Retirement Plan**
Plan Sponsor EIN: **71-0970028**
ERISA 3-digit Plan #: **020**
Plan Year Ending: **03/31/2012**

The required attachment marked with an "X" in the Attachment column is included within the Schedule SB – Single-Employer Defined Benefit Plan Actuarial Information pdf attachment to Form 5500 or Form 5500-SF, Part VI, line 11 which consists of the entire actuarial information issued by the plan's Actuary.

Form/Schedule	Line #	Description	Attachment
5500 Sch. SB		Actuarial Assumptions and Methods	X
5500 Sch. SB		Summary of Plan Provisions	X
5500 Sch. SB		Statement of Enrolled Actuary	X
5500 Sch. SB	7	Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance or Prefunding Balance	
5500 Sch. SB	18	Contributions	X
5500 Sch. SB	19	Discounted Employer Contributions	
5500 Sch. SB	22	Description of Weighted Average Retirement Age	X
5500 Sch. SB	26	Schedule of Active Participant Data	X
5500 Sch. SB	32	Schedule of Amortization Bases	X

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

For calendar plan year 2011 or fiscal plan year beginning 04/01/2011 and ending 03/31/2012

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan

The Restated Ag Processing Inc Retirement Plan

B Three-digit plan number (PN) ▶ 020

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

AGP Grain Marketing LLC 527

D Employer Identification Number (EIN)

71-0970028

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 4 Day 1 Year 2011

2	Assets:			
	a Market value		**2a**	8,657,502
	b Actuarial value		**2b**	7,914,083
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	22	2,234,033
	b For terminated vested participants	**3b**	63	1,769,306
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		97,149
	(2) Vested benefits	**3c(2)**		4,773,874
	(3) Total active	**3c(3)**	111	4,871,023
	d Total	**3d**	196	8,874,362
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		**4a**	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	5.92 %
6	Target normal cost		**6**	544,889

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Douglas S. Lane — Signature of actuary

10/14/12 — Date

Douglas S. Lane — Type or print name of actuary

11-04376 — Most recent enrollment number

Kidder-Lane Actuarial Services, LLC — Firm name

(515) 453-8589 — Telephone number (including area code)

5700 Westown Parkway, Suite 100

West Des Moines IA 50266 — Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1,160,020
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	1,160,020
10	Interest on line 9 using prior year's actual return of 8.21 %		95,238
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38 from prior year)		10,894
	b Interest on (a) using prior year's effective rate of 6.58 % except as otherwise provided (see instructions)		717
	c Total available at beginning of current plan year to add to prefunding balance		11,611
	d Portion of (c) to be added to prefunding balance		11,611
12	Other reductions in balances due to elections or deemed elections	0	452,276
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	814,593

Part III Funding percentages

14	Funding target attainment percentage	14	80.00 %
15	Adjusted funding target attainment percentage	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	80.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/11/2011	2,000		01/10/2012	2,000	
08/10/2011	2,000		02/10/2012	2,000	
09/09/2011	2,000		03/09/2012	2,000	
10/11/2011	2,000		07/10/2012	203,000	
11/10/2011	2,000		08/10/2012	196,000	
12/09/2011	2,000		09/10/2012	196,000	
			Totals • 18(b)	1,201,000	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1,103,542
20	Quarterly contributions and liquidity shortfalls:		
	a Did the plan have a "funding shortfall" for the prior year?		[X] Yes [ ] No
	b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?		[X] Yes [ ] No
	c If 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
2.51 %	5.59 %	6.38 %	☐ N/A, full yield curve used

b Applicable month (enter code)	21b	0
22 Weighted average retirement age	22	62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment		☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment		☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment		☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	31a	544,889
b Excess assets, if applicable, but not greater than 31a	31b	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	1,774,872	284,230
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	829,119

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	814,593	814,593

36 Additional cash requirement (line 34 minus line 35)	36	14,526
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1,103,542

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	38a	1,089,016
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	814,593
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	42	
43 Excess installment acceleration amount to be carried over to future plan years	43	

Continuation of 2011 Form 5500
Schedule SB, line 18 - Contributions Made to the Plan for the Plan Year

Plan Name The Restated Ag Processing Inc Retirement Plan **EIN:** 71-0970028
Plan Sponsor's Name AGP Grain Marketing LLC 527 **PN:** 020

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/10/2012	196,000	0			
11/09/2012	196,000	0			
12/10/2012	196,000	0			

Attachment to 2011 Form 5500
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name The Restated Ag Processing Inc Retirement Plan **EIN:** 71-0970028
Plan Sponsor's Name AGP Grain Marketing LLC 527 **PN:** 020

The weighted average retirement age is equal to the normal retirement age of 62 .

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.
See the Actuarial Assumptions attachment for the retirement age probability assumption. The weighted retirement age uses the probabilities as the weights.

Attachment to 2011 Form 5500
Schedule SB, line 26 - Schedule of Active Participant Data

Plan Name The Restated Ag Processing Inc Retirement Plan **EIN:** 71-0970028

Plan Sponsor's Name AGP Grain Marketing LLC 527 **PN:** 020

Attained Age	YEARS OF CREDITED SERVICE								
	Under 1	Average		1 to 4	Average		5 to 9	Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25	2			4					
25 to 29	2			3			5		
30 to 34	2			3			3		
35 to 39	1			3			2		
40 to 44				4			2		
45 to 49	2			2			4		
50 to 54				3			2		
55 to 59	1			4			10		
60 to 64				1			1		
65 to 69									
70 & up							1		

Attained Age	YEARS OF CREDITED SERVICE								
	10 to 14	Average		15 to 19	Average		20 to 24	Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25									
25 to 29									
30 to 34	1								
35 to 39				1					
40 to 44	4			1			1		
45 to 49	6			3			1		
50 to 54	6			5			1		
55 to 59				4			1		
60 to 64				4					
65 to 69									
70 & up							1		

Attained Age	YEARS OF CREDITED SERVICE											
	25 to 29	Average		30 to 34	Average		35 to 39	Average		40 & up	Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25												
25 to 29												
30 to 34												
35 to 39												
40 to 44												
45 to 49												
50 to 54	1											
55 to 59				1								
60 to 64							1			1		
65 to 69												
70 & up												

Attachment to 2011 Form 5500
Schedule SB, line 32 - Schedule of Amortization Bases

Plan Name The Restated Ag Processing Inc Retirement Plan **EIN:** 71-0970028

Plan Sponsor's Name AGP Grain Marketing LLC 527 **PN:** 020

Type of Base	Present Value of Any Remaining Installments	Valuation Date	Years Remaining	Amortization Installment
Shortfall	1,774,872	04/01/2011	7	284,230

Actuarial Assumptions and Methods

Actuarial Assumptions

The actuarial assumptions used in the valuation of the Contributory and Noncontributory Plans are shown below. The assumptions used are the same assumptions that were used in the April 1, 2010 valuation except as noted below.

Interest

Segment Rates
Segment 1 – 2.51%
Segment 2 – 5.59%
Segment 3 – 6.38%

Prior Year: Segment Rates
Segment 1 – 4.35%
Segment 2 – 6.59%
Segment 3 – 6.72%

The Employee Accums Interest Rate is 2.98%, the prior year used 3.25% per annum for applicable groups.

Mortality

RP 2000 (Separate Male and Female Tables). 2011 Annuitant and Non-Annuitant static separate tables as set forth in Proposed Regulation 1.430(h)(3)-1.

Prior Year:
RP 2000 (Separate Male and Female Tables). 2010 Annuitant and Non-Annuitant static separate tables as set forth in Proposed Regulation 1.430(h)(3)-1.

Turnover

Based on select rates of turnover for the first four years of service and on the ultimate rates of turnover thereafter shown in the table below. Please note that Group 527 uses the same select rates of turnover but has different ultimate rates in a separate column. Sample rates are shown below.

Groups 216, 323, 326, 415, and 8218 do not have a pre-retirement withdrawal assumption.

Groups 423, 509, 510, 513, 514, and 516 use the ultimate rates of termination for all years.

Rate of Turnover

	Completed Years of Service					
Age	0	1	2	3	4+ Ultimate	4+ Group 527
25	25.00%	20.00%	17.50%	15.00%	15.00%	15.00%
30	25.00%	20.00%	17.50%	15.00%	12.00%	12.00%
35	25.00%	20.00%	17.50%	15.00%	9.66%	9.00%
40	25.00%	20.00%	17.50%	15.00%	8.31%	7.00%
45	25.00%	20.00%	17.50%	15.00%	7.00%	5.00%
50	25.00%	20.00%	17.50%	15.00%	5.75%	4.00%
55	25.00%	20.00%	17.50%	15.00%	5.00%	3.00%
60	25.00%	20.00%	17.50%	15.00%	5.00%	3.00%

Salary Increase

Salary increase is based on an age-graded set of assumed salary increases illustrated in the table below:

Age	Rate of Salary Increase
25	7.2%
30	6.5
35	5.7
40	5.0
45	4.5
50	4.0
55	3.0
60	2.5

Group 323 uses a flat 5.0% salary scale assumption.

Incidence of Retirement

Employees eligible for the Rule of 85 benefit are assumed to retire according to the select rate shown below for the initial year after becoming eligible. The ultimate rates apply to Rule of 85 retirements after the initial year since becoming eligible and regular retirements.

Groups 216, 326, 415, and 8218 do not have a retirement age assumption, all retirements are assumed to occur at age 62. Group 323 assumes that all retirements occur at age 65.

Rate of Retirement

Age	Initial Year	Ultimate
55	6%	3%
56	6%	3%
57	6%	3%
58	6%	5%
59	6%	5%
60	6%	5%
61	-	20%
62	-	30%
63	-	25%
64	-	25%
65	-	50%
66	-	25%
67	-	25%
68 & over	-	100%

Spouse's Benefit 80% of employees are assumed to be married, with females two years younger than males.

Expenses Administration expenses will be paid from investment income in excess of the assumed rate of return.

An expense of 0.35% of the Market Value of Assets was added to the Target Normal Cost

Contingency Fund Charge 0.3821% of covered payroll. (0.3788% of covered payroll was used in the prior valuation.)

Asset Valuation Method

The 2011 Valuation continues to utilize the PPA approved spread. This method was further described in IRS Notice 2009-22.

Summary of Plan Provisions

Effective Date	Restated April 1, 2002.
Participation Date	April 1 and October 1, after meeting eligibility.
Plan Year	April 1 through March 31.
Eligibility	Employer chooses: 1. Attainment of age 21, 4 months of employment, and works at least 1000 hours per year. 2. Attainment of age 21.
Employee Contribution	Not applicable for the Noncontributory Plans. Some contributory groups waive the employee contribution requirement. When elected, employees contribute 2 3/4% of their monthly earnings.
Average Monthly Earnings	Average of the highest five consecutive years prior to termination.
Credited Service	The number of 1,000 hour plan years. If fewer than 6 months is worked, then partial credit of completed months divided by 12 is given. If more than 6 months is worked, then a full year's credit is given.
Normal Retirement Date	First of the month coincident with or immediately following the 65th birthday.
Normal Retirement Benefit	The monthly pension is equal to Average monthly Earnings multiplied by years of Credited Service, multiplied by a percentage specified in the Adoption Agreement.
Form of Monthly Retirement Income	Straight Life for single participants. Married participants receive the actuarial equivalent on a joint and 50% survivorship with 120 guaranteed payments, unless the spouse consents to select another form.
Early Retirement Benefit	A participant may retire at (i) age 55 with 10 years of service, (ii) age 62 with five years of service, or (iii) any time after the sum of his attained age and service is 85 or more provided, that he has at least 20 years of Credited Service.

Vesting Percentage	Employer elects 1 or 2 in Adoption Agreement: 1. 100% after 5 years of service. 2. Follow the table below: Service — Vesting % < 2 years — 0% 2 years — 20% 3 years — 40% 4 years — 60% 5 years — 80% > 6 years — 100%
Death Benefit	The spouse or beneficiary of a participant who dies after becoming eligible for early or normal retirement is entitled to receive a death benefit equal to the greater of the Actuarial Value of: i) the survivor income payable had the participant retired and elected the joint and 100% survivor option on the first day of the month preceding his death, and ii) the participant's accrued benefit payable for 60 months. If an active participant dies prior to meeting eligibility requirements for early or normal retirement, the spouse or beneficiary is entitled to receive a death benefit equal to the greater of the Actuarial Value of: i) the survivor income payable had the participant terminated employment and immediately began receiving benefits under 50% Joint & Survivor option, and ii) the member's accrued benefit payable for 60 months. If survived by a spouse, the death benefit is paid as a life annuity equivalent in value to the greater of the Actuarial Values. The spouse may elect to receive the benefit as a 60 month certain annuity. If not survived by a spouse, the death benefit is paid as a 60 month annuity.
Disability Benefit	If a participant is determined totally and permanently disabled, he is entitled to an immediate monthly income equal to his accrued benefit reduced 1/300 per month for each month prior to age 62 down to age 55 and actuarially thereafter. A minimum monthly benefit of $50.00 is payable to a participant with at least 5 years of Credited Service at date of disability.
Late Retirement Benefit	Benefit at actual retirement is based on Credited Service and Average Monthly Earnings to termination date.

Plan Name: **The Restated Ag Processing Inc. Retirement Plan**
Plan Sponsor EIN: **71-0970028**
ERISA 3-digit Plan #: **020**
Plan Year Ending: **03/31/2012**

The required attachment marked with an "X" in the Attachment column is included within the Schedule SB – Single-Employer Defined Benefit Plan Actuarial Information pdf attachment to Form 5500 or Form 5500-SF, Part VI, line 11 which consists of the entire actuarial information issued by the plan's Actuary.

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5500 Sch. SB		Summary of Plan Provisions	X
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5500 Sch. SB	22	Description of Weighted Average Retirement Age	X
5500 Sch. SB	26	Schedule of Active Participant Data	X
5500 Sch. SB	32	Schedule of Amortization Bases	X

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Plan Name: **The Restated Ag Processing Inc. Retirement Plan**
Plan Sponsor EIN: **71-0970028**
ERISA 3-digit Plan #: **020**
Plan Year Ending: **03/31/2012**

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Schedule H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant ("IQPA").

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial Statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	

The Restated Ag Processing Inc Retirement Plan

Administered By Associated Benefits Corporation
(Participating Employer — AGP Grain Marketing LLC, Group 527)
Employer Identification Number: 71-0970028
Plan Number: 020

Financial Statements as of and for the Years Ended March 31, 2012 and 2011, Supplemental Schedule as of March 31, 2012 and Independent Auditors' Report

THE RESTATED AG PROCESSING INC RETIREMENT PLAN
Administered By Associated Benefits Corporation
(Participating Employer — AGP Grain Marketing LLC, Group 527)

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Notes to Financial Statements	4–16
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NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

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USA

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Associated Benefits Corporation
Plan Administrator for The Restated Ag Processing Inc
Retirement Plan and Participants
(Participating Employer — AGP Grain Marketing LLC, Group 527):

We have audited the accompanying statements of net assets available for benefits of The Restated Ag Processing Inc Retirement Plan (Participating Employer — AGP Grain Marketing LLC, Group 527) ("Plan") as of March 31, 2012 and 2011 and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of the internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, such financial statements present fairly, in all material respects, information regarding the Plan's net assets available for benefits as of March 31, 2012 and 2011, and the changes therein for the years then ended, and its financial status as of April 1, 2011 and 2010 and the changes therein for the year ended April 1, 2011, in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule listed in the Table of Contents is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This schedule is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule has been subjected to the auditing procedures applied in our audits of the financial statements and certain additional procedures, including comparing and reconciling such schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such schedule is fairly stated in all material respects in relation to the financial statements as a whole.

Deloitte & Touche LLP

September 21, 2012

THE RESTATED AG PROCESSING INC RETIREMENT PLAN

Administered By Associated Benefits Corporation
(Participating Employer — AGP Grain Marketing LLC, Group 527)

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF MARCH 31, 2012 AND 2011

	2012	2011
ASSETS AND NET ASSETS AVAILABLE FOR BENEFITS — Investment in The Retirement Trust for Cooperatives — at fair value	$8,769,273	$8,657,788

See notes to financial statements.

THE RESTATED AG PROCESSING INC RETIREMENT PLAN

Administered By Associated Benefits Corporation
(Participating Employer — AGP Grain Marketing LLC, Group 527)

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED MARCH 31, 2012 AND 2011

	2012	2011
INVESTMENT GAIN FROM THE RETIREMENT TRUST FOR COOPERATIVES	$ 372,346	$1,025,298
EMPLOYER CONTRIBUTIONS	18,000	747,170
DEDUCTIONS:		
Benefits paid directly to participants	236,218	205,090
Administrative expenses	42,643	43,275
Total deductions	278,861	248,365
NET CHANGE	111,485	1,524,103
NET ASSETS AVAILABLE FOR BENEFITS: BEGINNING OF YEAR	8,657,788	7,133,685
END OF YEAR	$8,769,273	$8,657,788

See notes to financial statements.

1. DESCRIPTION OF THE PLAN

The following description of The Restated Ag Processing Inc Retirement Plan (Participating Employer — AGP Grain Marketing LLC, Group 527) ("Plan") is provided for general informational purposes only. Participants should refer to the Plan document for more complete information.

General — The Plan is a noncontributory defined benefit plan administered by Associated Benefits Corporation ("Plan Administrator") that covers substantially all full-time employees of AGP Grain Marketing LLC. Employees who work 1,000 hours or more per year are eligible on the first day of the first or the seventh month of the Plan year following the attainment of age 21. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits — Participants can retire with their full pension on the first day of the month coincident with or immediately following the later of their 65th birthday (normal retirement) or the fifth anniversary of the date participation began.

The monthly pension benefit under the Plan is equal to 1.15 percent of average monthly earnings, as defined, up to $833.33 plus 1.65 percent of average monthly earnings in excess of $833.33 multiplied by years of credited service. The normal form is a pension payable for the participant's lifetime. However, an actuarially reduced joint and 50 percent survivorship basis with 120 guaranteed monthly payments is the automatic form for married participants unless both the participant and spouse elect another form.

Participants become vested in the employer contributions and earnings thereon in accordance with the following schedule:

Years of Service	Percentage Vested
Less than 2 years	None
2 years but less than 3 years	20 %
3 years but less than 4 years	40 %
4 years but less than 5 years	60 %
5 years but less than 6 years	80 %
6 years or more	100 %

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting — The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates — The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits and changes therein at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties — The Plan's investment in the Retirement Trust for Cooperatives (the "Trust") utilizes various investment securities including U.S. government securities, corporate debt instruments, and equity funds. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Investment Valuation and Income Recognition — Investments are stated at fair value. Fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for description of valuation methods.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

Administrative Expenses — Administrative expenses consisting of Trustee fees, investment management fees, actuarial fees and payments to the Pension Benefit Guarantee Corporation (PBGC) are paid from Plan assets. Other administrative expenses, including expenses of the Plan Administrator, are paid by the participating employer. Trustee fees and investment management fees are deducted from investment income or loss.

Payment of Benefits — Benefit payments to participants are recorded upon distribution.

New Accounting Standards — The accounting standard initially adopted in 2012 is described below.

ASU No. 2010-06 — In January 2010, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2010-06, *Fair Value Measurements and Disclosures*, which amends ASC 820, *Fair Value Measurements and Disclosures*, adding a new disclosure requirement to provide Level 3 activity of purchases, sales, issuances, and settlements on a gross basis. This requirement is effective for fiscal years beginning after December 15, 2010. The adoption in 2012 did not materially affect the Plan's financial statements.

New Accounting Standards Not Yet Effective —

ASU No. 2011-04 — In May 2011, the FASB issued ASU No. 2011-04, *Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs*, which amends ASC 820. ASU 2011-04 also requires the categorization by level for items that are only required to be disclosed at fair value and information about transfers between Level 1 and Level 2. In addition, the ASU provides guidance on measuring the fair value of financial instruments managed within a portfolio and the application of premiums and discounts on fair value measurements. The ASU requires additional disclosure for Level 3 measurements regarding the sensitivity of fair value to changes in unobservable inputs and any interrelationships between those inputs. The new guidance is effective for reporting periods beginning after December 15, 2011. The adoption will not have a material effect on the

statement of net assets available for benefits and statement of changes in net assets available for benefits. Plan management has not determined the impact on the disclosures in the financial statements.

3. FUNDING POLICY

Contributions to provide benefits under the Plan are made solely by the participating employer. The participating employer's funding policy is to make cash contributions to the Plan in amounts as determined by the Plan's independent actuary. The participating employer met the minimum funding requirements of ERISA for the years ended March 31, 2012 and 2011. For financial statement purposes, all employer contributions made to meet the minimum funding requirements of ERISA are considered attributable to the current plan year and are accrued in the financial statements if not paid by year end. For PBGC funding purposes, all employer contributions made to the Plan prior to the filing of the Form 5500 are considered attributable to the previous year.

4. ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to service rendered by employees as of the valuation date. Accumulated plan benefits include benefits expected to be paid to (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died, and (3) present employees or their beneficiaries. The actuarial present value of accumulated plan benefits is determined by independent actuaries and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

Actuarial assumptions used in the valuations as of April 1, 2011 and 2010 were as follows:

	April 1, 2011	**April 1, 2010**
Expected long-term rate of return	8.0 percent per annum	8.0 percent per annum
Discount rate	Segmented with no look-back; segmented as 2.5% for years 1-5, 5.6% for years 6-20, and 6.4% for years 20+	Segmented with no look-back; segmented as 4.4% for years 1-5, 6.6% for years 6-20, and 6.7% for years 20+
Mortality	Section 1.430(h)(3)-1 prescribed separate static annuitant and nonannuitant tables for the valuation year. These tables are based on the RP 2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA	RP 2000 (Separate Male & Female Tables) Annuitant and Non-Annuitant static separate tables as set forth in Proposed Regulation 1.430(h)(3)-1
Turnover	Based on selected rates of turnover for the first four years of service and on termination rates from Table T-5 of the Actuary's Pension Handbook	Based on selected rates of turnover for the first four years of service and on termination rates from Table T-5 of the Actuary's Pension Handbook

	April 1, 2011	April 1, 2010
Spouse's benefit	80 percent of employees are assumed married with male spouses 2 years older	80 percent of employees are assumed married with male spouses 2 years older
Salaries	Will increase according to an age-related table ranging from 7.2% down to 2.5%	Will increase according to an age-related table ranging from 8 percent down to 1.5 percent
Expenses	Investment related expenses and administration expenses will be paid from investment income in excess of assumed rate of return	Investment related expenses and administration expenses will be paid from investment income in excess of assumed rate of return
Contingency fund charge	0.0610 percent of covered payroll	0.0721 percent of covered payroll

In addition, eligible employees will retire according to the following schedule — employees eligible for the special rule of 85 benefit are assumed to retire according to the select rates shown below for the first year after becoming eligible. The ultimate rates apply to rule of 85 retirements after the first year since becoming eligible and regular retirements. The first year rates will not start before age 55 even if the rule of 85 applies earlier, nor will they ever fall below the ultimate rate for that age.

As of April 1, 2011 and 2010, the rates of retirement assumed were as follows:

	Rate of Retirement	
Age	First Year	Ultimate
55	6 %	3 %
56	6	3
57	6	3
58	6	5
59	6	5
60	6	5
61		20
62		30
63		25
64		25
65		50
66		25
67		25
68 and over		100

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

The actuarial present value of accumulated Plan benefits, using the aggregate cost method, is as follows:

	As determined on April 1, 2011	2010
Vested:		
Active participants	$4,773,874	$4,211,399
Beneficiaries and retirees	2,234,033	1,440,952
Other participants (including participants active at other groups)	1,769,306	1,507,643
	8,777,213	7,159,994
Nonvested active participants	97,149	88,788
Total actuarial present value of accumulated Plan benefits	$8,874,362	$7,248,782

The changes in the actuarial present value of the Plan's accumulated benefits from April 1, 2010 to April 1, 2011 are as follows:

Actuarial present value of accumulated Plan benefits at beginning of year	$7,248,782
Increase (decrease) during the year attributable to:	
Benefit accumulations/actuarial gains and losses	587,933
Increase for change in actuarial assumption	760,279
Increase for interest due to the decrease in the discount period	476,969
Benefits paid	(199,601)
Net increase	1,625,580
Actuarial present value of accumulated Plan benefits at end of year	$8,874,362

5. FAIR VALUE MEASUREMENTS

In accordance with GAAP, the Plan classifies its investments into Level 1, which refers to securities valued using quoted prices from active markets for identical assets; Level 2, which refers to securities not traded on an active market but for which observable market inputs are readily available; and Level 3, which refers to securities valued based on significant unobservable inputs. Assets are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Plan's policy is to recognize significant transfers between levels at the actual date of the event or change in circumstances that caused the transfer.

Asset Valuation Techniques — Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets at fair value. There have been no changes in the methodologies used at March 31, 2012 and 2011.

Investments in equity funds and real estate are valued at net asset value per share or its equivalent without adjustment as determined by the issuer of the fund based on the fair value of the underlying investments. Investments in equity funds are categorized as Level 2. Investments in real estate are categorized as Level 3.

Cash and money market funds held are primarily short-term money market commingled funds that are categorized as Level 2. They are valued at cost plus accrued interest, which approximates fair value.

Certain notes, bonds and debentures are valued at the closing price reported in the active market in which the bond is traded, if available. Other notes, bonds, and debentures are valued based on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flow approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks.

The following table provides examples of inputs that are commonly relevant for valuing particular classes of fixed-income securities in which the plan invests. These classifications are not exclusive, and any of the inputs may be used to value any other class of fixed-income security.

Fixed-Income Class	Examples of Standard Inputs
Corporate bonds	Standard inputs and events affecting market sectors and individual issuer credit worthiness
U.S. Treasuries, U.S. government agencies, state and local obligations, non-US government securities	Standard inputs and Treasury curves and spreads
Mortgage backed securities, asset backed securities	Prepayment speeds, actual pool, and collateral information
All	Trade execution data, live trading levels, cash flows, bids, offers, quotes, spreads, indices, Treasury curves, observed market movements, volatility, specific terms and conditions (collectively referred to as “standard inputs”)

The following tables set forth by level within the fair value hierarchy a summary of the Trust's investments measured at fair value on a recurring basis at March 31, 2012 and 2011.

	Fair Value Measurements at March 31, 2012, Using			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Equity funds:				
Domestic stock funds	$ -	$ 269,731,767	$ -	$ 269,731,767
International stock funds		73,987,458		73,987,458
Fixed income funds		106,541,433		106,541,433
Real estate stock funds		18,973,900		18,973,900
	-	469,234,558	-	469,234,558
Notes, bonds, and debentures:				
Asset backed securities		179,832		179,832
Mortgage-backed securities		299,970		299,970
	-	479,802	-	479,802
Cash and money market funds		9,062,108		9,062,108
United States government and agency obligations		14,862,686		14,862,686
Collateral held under securities lending agreements		2,220,160		2,220,160
Total	$ -	$ 495,859,314	$ -	$ 495,859,314

	Fair Value Measurements at March 31, 2011, Using			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Equity funds:				
Domestic stock funds	$ -	$ 221,981,650	$ -	$ 221,981,650
International stock funds		69,814,181		69,814,181
Fixed income funds		129,661,278		129,661,278
Real estate stock funds		6,551,541		6,551,541
	-	428,008,650	-	428,008,650
Notes, bonds, and debentures:				
Asset backed securities		774,513		774,513
Industrial materials		10,276		10,276
	-	784,789	-	784,789
Cash and money market funds		3,523,289		3,523,289
United States government and agency obligations		14,335,489		14,335,489
Real estate funds			12,190,710	12,190,710
Collateral held under securities lending agreements		4,916,044		4,916,044
Total	$ -	$ 451,568,261	$ 12,190,710	$ 463,758,971

The following tables present a reconciliation of the beginning and ending balances of the fair value measurements using significant unobservable inputs (Level 3):

	Real Estate Funds 2012	Real Estate Funds 2011
Beginning balance — April 1	$ 12,190,710	$ 10,581,758
Sales	(13,017,340)	
Realized and unrealized gains (losses)	826,630	1,608,952
Ending balance — March 31	$ -	$ 12,190,710
The amount of total gains or losses for the years ended March 31, 2012 and 2011 included in changes in net assets attributable to the change in unrealized gains or losses related to assets still held at the reporting date	$ -	$ 1,608,952

For the years ended March 31, 2012 and 2011, there were no significant transfers in or out of Levels 1, 2 or 3.

The valuation methods as described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Net Asset Value (NAV) per Share — The Plan has disclosed the category, fair value, redemption frequency, and redemption notice period for those assets whose fair value is estimated using the net asset value per share as of March 31, 2012 and 2011. The following tables for March 31, 2012 and 2011 set forth a summary of the Trust's investments with a reported NAV.

		Fair Value Estimated Using Net Asset Value per Share March 31, 2012				
Investment		**Fair Value ***	**Unfunded Commitment**	**Redemption Frequency**	**Other Redemption Restrictions**	**Redemption Notice Period**
Equity funds:						
Domestic stock funds	(a)	$ 269,731,767	$ -	Immediate	None	0-1 days
International stock funds	(b)	73,987,458		Immediate	None	0-2 days
Fixed income funds	(c)	106,541,433		Immediate	None	0-1 days
Real estate stock funds	(d)	18,973,900		Immediate	None	None
Total		$ 469,234,558	$ -			

		Fair Value Estimated Using Net Asset Value per Share March 31, 2011				
Investment		**Fair Value ***	**Unfunded Commitment**	**Redemption Frequency**	**Other Redemption Restrictions**	**Redemption Notice Period**
Equity funds:						
Domestic stock funds	(a)	$ 221,981,650	$ -	Immediate	None	0-1 days
International stock funds	(b)	69,814,181		Immediate	None	0-2 days
Fixed income funds	(c)	129,661,278		Immediate	None	0-1 days
Real estate stock funds	(d)	6,551,541		Immediate	None	None
Real estate funds	(e)	12,190,710		Quarterly	Fund has redemption queue	110 days
Total		$ 440,199,360	$ -			

*The fair values of the investments have been estimated using the net asset value of the investment.

(a) The domestic stock funds seek to provide long-term growth of capital by investing primarily in equity securities and to achieve above average results over a market cycle. The funds employ a "multi-style, multi-manager" approach whereby portions of the domestic stock funds are allocated to different money managers who employ distinct investment styles. The funds use three principal investment styles intended to complement one another:

Growth: Emphasizes investments in equity securities of companies with above-average earnings growth prospects.

Value: Emphasizes investments in equity securities of companies that appear to the money manager to be undervalued relative to their corporate worth, based on earnings, book or asset value, revenues, cash flow or other measures.

Market-Oriented: Emphasizes investments in companies from the broad equity market rather than focusing on the growth or value segments of the market.

(b) The international stock funds provide participation in financial markets outside of the United States. The international stock funds invest in international financial markets, primarily those of developed economies in Europe and the Pacific Basin. These funds invest primarily in equity securities issued by foreign corporations, but may invest in other securities perceived as offering attractive investment return opportunities. As with the domestic equity funds, the international equity funds combine Growth, Value, and Market-Oriented Advisers to ensure style diversification.

(c) The fixed income funds strategies seek to invest at least 80% of their net assets plus any borrowing for investment purposes in a diversified portfolio of bonds, including corporate bonds of domestic and foreign issuers payable in U.S. dollars, short-term debt instruments, mortgage-related securities, and U.S. Treasury securities and other debt securities issued or guaranteed by the U.S. Government (including its agencies and instrumentalities). Although the strategies seek to invest primarily in investment-grade debt securities (i.e., those rated in the four highest rating categories by S&P or Moody's), they may include investing a portion of their net assets in bonds rated below investment grade.

(d) The real estate stock funds provide broad exposure to equity securities of real estate companies throughout the world, primarily real estate investment trusts (REITs) and other real estate operating companies whose value is derived from ownership, development and management of commercial properties. The real estate stock funds seek to provide current income and long-term capital growth with above-average consistency.

(e) The real estate funds employ a multi-style, multi-adviser investment approach to private core and enhanced core real estate. These funds seeks to obtain a favorable total return through income and growth, and to outperform the NCREIF Open-End Diversified Core Equity Fund Index — Equal Weight.

6. INVESTMENTS AND INTEREST IN THE RETIREMENT TRUST FOR COOPERATIVES

Wells Fargo Bank, n.a. manages the Trust on behalf of the Plan under the terms of the trust agreement between the Wells Fargo Bank, n.a. and the Plan. The Plan is a participant in the Trust. The authority to invest is vested in the appointed money managers, subject to the funding policy and investment objectives established by the Plan Administrator. The investments and changes therein of the Trust have been reported to the Plan by Wells Fargo Bank, n.a. ("Trustee") as having been determined through the use of fair values. Since the Plan's funds are commingled with other plans participating in the Trust, the investments reported in these financial statements reflect only the Plan's allocable portion of the individual investments. Although assets of all plans are commingled in the Trust, the Plan Administrator maintains supporting records for the purpose of allocating the net investment income to the participating plans. The net investment income is allocated by the Plan Administrator to each participating plan based on the relationship of the interest of each plan to the total of the interests of the participating plans.

The following presents the Trust's net assets as of March 31, 2012 and 2011:

	2012	2011
INVESTMENTS — At fair value:		
Common stock and equity funds	$469,234,558	$428,008,650
Cash and money market funds	9,062,108	3,523,289
United States government and agency obligations	12,024,259	8,913,656
Notes, bonds, and debentures	479,802	784,789
Real estate funds		12,190,710
Collateral held under securities lending agreement	2,220,160	4,916,044
	493,020,887	458,337,138
SECURITIES PLEDGED UNDER SECURITIES LENDING PROGRAM — At fair value:		
United States government and agency obligations	2,838,427	5,421,833
RECEIVABLES	768,103	18,210
Total assets	496,627,417	463,777,181
LIABILITY TO RETURN COLLATERAL HELD UNDER SECURITIES LENDING AGREEMENT	2,947,013	5,639,805
OTHER LIABILITIES	140,842	232,563
Total liabilities	3,087,855	5,872,368
Net assets	$493,539,562	$457,904,813
Plan's allocable portion of The Retirement Trust for Cooperatives	$ 8,769,273	$ 8,657,788
Plan's interest in The Retirement Trust for Cooperatives as a percentage of the total	1.8 %	1.9 %

The Trust's investments that represented five percent or more of the Trust's net assets available for benefits as of March 31, 2012 and 2011, are as follows:

	2012	2011
EB DO Aggregate Bond Index Fund	$71,018,641	$63,158,689
EB DV Active Bond Fund	35,456,172	35,235,697
EB DV Large Cap Stock Index Fund	93,943,888	88,081,376
EB Mellon Total Return Fund	35,567,103	31,239,198
EB US Large Capitalization Core Equity Fund	46,865,189	44,211,214

During the years ended March 31, 2012 and 2011, the Trust's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	2012	2011
Interest and dividend income	$ 361,793	$ 3,511,088
Net appreciation (depreciation):		
Investments — at fair value:		
Common stock and equity funds	18,309,612	48,622,341
United States government and agency obligations	736,609	481,203
Notes, bonds, and debentures	57,161	1,055,427
Real estate funds	826,630	1,608,952
Net appreciation in collateral held under securities lending agreement	(3,092)	178,815
Net appreciation	19,926,920	51,946,738
Investment expenses	1,404,082	1,459,736
Net investment gain	$ 18,884,631	$ 53,998,090
Plan's allocable portion of net investment gain of The Retirement Trust for Cooperatives	$ 372,346	$ 1,025,298

The Trust participates in a securities lending program through the Trustee. Under this program, the Trust's investment securities are loaned to investment brokers for a fee. At the inception of each loan, the Trust requires a minimum of 102% of the fair value of the loaned securities to be separately maintained as collateral for the loans. The Trust has reinvested the collateral in common collective trusts holding cash, letters of credit, securities issued or guaranteed by the U.S. government, its agencies, and instrumentalities and corporate bonds. At March 31, 2012 and 2011, approximately $2,800,000 and $5,600,000, respectively, of the Trust's securities were on loan under the Trustee's securities lending program. Securities loaned under such transactions may be sold or repledged by the transferee. Income (loss) from the program was $(366) and $318 for the years ended March 31, 2012 and 2011, respectively.

7. EXEMPT PARTY-IN-INTEREST TRANSACTIONS

Certain Trust investments are shares of mutual funds which are managed by Wells Fargo Bank, n.a. Wells Fargo Bank, n.a. is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Trust for the investment management services are included as a reduction of the return on each fund.

8. FEDERAL INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Plan Administrator by a letter dated April 30, 2012, that the Plan and related Trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter; however, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and the Plan and related trust continue to be tax exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

9. PLAN TERMINATION

Although it has not expressed any intention to do so, the participating employer has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations there under and the Plan document.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided for at all.

10. SUBSEQUENT EVENTS

Subsequent events related to the financial statements have been evaluated through September 21, 2012, which is the date the financial statements were available to be issued and the Plan has determined that there are no material events that require adjustment to or disclosure in these financial statements.

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SUPPLEMENTAL SCHEDULE

THE RESTATED AG PROCESSING INC RETIREMENT PLAN

Administered By Associated Benefits Corporation
(Participating Employer — AGP Grain Marketing LLC, Group 527)
EIN NUMBER: 71-0970028
PLAN NUMBER: 020

FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR)
MARCH 31, 2012

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity	(d) Cost	(e) Current Value
*	Wells Fargo Bank, n.a.	Investment in The Retirement Trust for Cooperatives	$ 8,072,993	$ 8,769,273

* Party-in-interest.

Attachment to 2011 Form 5500
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name THE RESTATED AG PROCESSING INC RETIREMENT PLAN **EIN:** 71-0970028
Plan Sponsor's Name AGP GRAIN MARKETING LLC **PN:** 020

The weighted average retirement age is equal to the normal retirement age of 62 .

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.
See the Actuarial Assumptions attachment for the retirement age probability assumption. The weighted retirement age uses the probabilities as the weights.

Attachment to 2011 Form 5500
Schedule SB, line 26 - Schedule of Active Participant Data

Plan Name THE RESTATED AG PROCESSING INC RETIREMENT PLAN **EIN:** 71-0970028
Plan Sponsor's Name AGP GRAIN MARKETING LLC **PN:** 020

Attained Age	YEARS OF CREDITED SERVICE								
	Under 1	Average		1 to 4	Average		5 to 9	Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25	2			4					
25 to 29	2			3			5		
30 to 34	2			3			3		
35 to 39	1			3			2		
40 to 44				4			2		
45 to 49	2			2			4		
50 to 54				3			2		
55 to 59	1			4			10		
60 to 64				1			1		
65 to 69									
70 & up							1		

Attained Age	YEARS OF CREDITED SERVICE								
	10 to 14	Average		15 to 19	Average		20 to 24	Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25									
25 to 29									
30 to 34	1								
35 to 39				1					
40 to 44	4			1			1		
45 to 49	6			3			1		
50 to 54	6			5			1		
55 to 59				4			1		
60 to 64				4					
65 to 69									
70 & up							1		

Attained Age	YEARS OF CREDITED SERVICE											
	25 to 29	Average		30 to 34	Average		35 to 39	Average		40 & up	Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25												
25 to 29												
30 to 34												
35 to 39												
40 to 44												
45 to 49												
50 to 54	1											
55 to 59				1								
60 to 64							1			1		
65 to 69												
70 & up												

Attachment to 2011 Form 5500
Schedule SB, line 32 - Schedule of Amortization Bases

Plan Name THE RESTATED AG PROCESSING INC RETIREMENT PLAN **EIN:** 71-0970028
Plan Sponsor's Name AGP GRAIN MARKETING LLC **PN:** 020

Type of Base	Present Value of Any Remaining Installments	Valuation Date	Years Remaining	Amortization Installment
Shortfall	1,774,872	04/01/2011	7	284,230