

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #1 - Form 1

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	69,359,404	1,818,802	0	13,262,271	24,954,237	33,064,977	142,459,691	373,343,822
2. Plant Under Construction	Part 69, Form 1, Ln 20	2,551,634	66,911	0	487,900	918,031	1,216,413	5,240,889	13,734,786
3. Net Investment	Part 69, Form 2, Ln 43	24,170,406	242,897	0	2,253,479	7,760,383	7,086,769	41,513,934	119,256,933
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	2,719,171	27,326	0	253,516	873,043	797,262	4,670,318	
6. AFUDC	Part 69, Form 10, Ln 192	95,863	2,514	0	18,330	34,489	45,699	196,895	516,000
7. Net Return	(Lines 5 - 6)	2,623,308	24,812	0	235,186	838,554	751,563	4,473,423	
8. Fixed Charges	Part 69, Form 10, Ln 199	249,015	6,530	0	47,615	89,591	118,711	511,462	1,467,554
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	2,470,156	20,796	0	205,901	783,452	678,551	4,158,856	
12. Federal Income Tax @ 53.84615%		0	0	0	0	0	0	0	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	2,470,156	20,796	0	205,901	783,452	678,551	4,158,856	
15. State Income Tax @ 5.26316%		0	0	0	0	0	0	0	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	2,623,308	24,812	0	235,186	838,554	751,563	4,473,423	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	9,267,059	417,444	16,116	2,650,606	3,356,234	5,084,304	20,791,763	59,530,766
18. Subtotal	(Lines 16+17)	11,890,367	442,256	16,116	2,885,792	4,194,788	5,835,867	25,265,186	
19. Gross Receipts Tax @ 0.30000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	11,890,367	442,256	16,116	2,885,792	4,194,788	5,835,867	25,265,186	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	11,890,367	442,256	16,116	2,885,792	4,194,788	5,835,867	25,265,186	

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Farmers Telephone Cooperative, Inc.
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Attachment #1 - Form 2

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	11,890,367	442,256	16,116	2,885,792	4,194,788	5,835,867	25,265,186	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		11,890,367	442,256	16,116	2,885,792	4,194,788	5,835,867	25,265,186	
25. Adjustment for Line Port Re-allocation	Frozen Amt	243,186	(299,971)					(56,785)	
26. No longer applicable								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(22,780)			(22,780)	
28. Subtotal		12,133,553	142,285	16,116	2,863,012	4,194,788	5,835,867	25,185,621	
29. Frozen TIC Revenue		11,948	661	9	2,336	3,223	4,333	22,510	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		12,145,501	142,946	16,125	2,865,348	4,198,011	5,840,200	25,208,131	

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Farmers Telephone Cooperative, Inc.
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Attachment #2 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
1	2111	Land	L10	563,678	274,259	178	7,197	0	52,476	98,738		0	130,830
2		General Support	L10	12,805,156	6,230,412	4,039	163,485	0	1,192,095	2,243,041		0	2,972,084
2a		General Purpose Computer	L180a	39,563	17,347	11	455	0	3,319	6,245	3,911	0	8,275
3	2110	Land & General Support	L1-2	13,408,397	6,522,018	4,228	171,137	0	1,247,890	2,348,024	3,911	0	3,111,189
4	2210	COE - Switching	L48	9,030,548			1,647,665		7,382,883			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	49,803,475	9,254,540		0	0	3,983,097	8,422,803		0	28,143,035
7		Total COE	L4-6	58,834,023	9,254,540		1,647,665	0	11,365,980	8,422,803		0	28,143,035
8	2310	Information Orig/Term	L69	40,706	0	40,706							
9	2410	Cable & Wire Facilities	L76	70,180,476	53,537,912		0	0	648,401	14,183,410		0	1,810,753
10		Total COE, IOT & C&WF	L7-9	129,055,205	62,792,452	40,706	1,647,665	0	12,014,381	22,606,213		0	29,953,788
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	66,222,047			1,647,665	0	12,014,381	22,606,213			29,953,788
12		Total GSF, COE, IOT, C&WF	L3,10	142,463,602	69,314,470	44,934	1,818,802	0	13,262,271	24,954,237	3,911	0	33,064,977
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	84,440,477	69,314,470	44,934	1,818,802		13,262,271				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	142,463,602	69,314,470	44,934	1,818,802	0	13,262,271	24,954,237	3,911	0	33,064,977
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	5,241,033	2,549,981	1,653	66,911	0	487,900	918,031	144	0	1,216,413
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	1,253,474	609,868	395	16,003	0	116,689	219,561	34	0	290,924
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

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Farmers Telephone Cooperative, Inc.
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Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special		IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			B&C
28	CWC	Cash Working Capital	L12	599,857	291,857	189	7,658	0	55,842	105,072	16	0	139,223
29	3100	Depreciation Reserve	L97	(49,614)	(49,603)	(12)							
30	3200	Res - Prop Held for Future Use	L12	105,413,966	47,294,492	43,279	1,633,552	0	11,429,147	17,984,791	2,485	0	27,026,220
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35										
				105,413,966	47,294,492	43,279	1,633,552	0	11,429,147	17,984,791	2,485	0	27,026,220
37	4040	Customer Deposits	L12										
38	4100	Current Deferred Op Taxes	L104	142,147	69,160	45	1,815	0	13,233	24,899	4	0	32,991
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	2,436,756	1,185,582	769	31,110	0	226,843	426,828	67	0	565,557
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42										
				41,515,483	24,167,339	3,066	242,897	0	2,253,479	7,760,383	1,549	0	7,086,769
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42										

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Farmers Telephone Cooperative, Inc.
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Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport				Access
				43,544,143	25,179,827	3,703	268,164	0	2,437,713	8,107,038	1,604	0	7,546,094
<u>Central Office Switching - Acct 2210</u>													
45	2210	Cat 2 - Tandem Switching	Alloc 1										
46	2210	Cat 3 - Local Switching	Direct	7,382,883			0		7,382,883		0		0
47	2210	Cat 5 - Equal Access	Direct	1,647,665			1,647,665						
				0			0						
48	Total 2210		L45-47										
				9,030,548			1,647,665		7,382,883		0		0
<u>Central Office Operator Systems - Acct 2220</u>													
2220	Cat 1 - Operator Systems												
49		Intercept Boards	Direct										
50		Information Boards	Direct	0			0						
51		Service Observing Boards	L54	0				0					
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0			0		0		0		0
53	Total 2220		L49-52	0							0		
				0			0	0	0		0		0
54	Total COE Cats 1-3 (excl Svc Obs)		L45,46,49,50,52	9,030,548			1,647,665	0	7,382,883		0		0
<u>Central Office Transmission - Acct 2230</u>													
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct										
56	2230	Cat 4.122 - Exch Trunk Toll	L71	28,143,035					0	0	0	28,143,035	
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0					0				
58	2230	Cat 4.13 - Exch Ln Circuit	L70	0						0			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	9,308,986	9,254,540					54,446			
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	0							0		
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	8,350,933					0	8,350,933			
62	2230	Cat 4.3 - Host / Remote	L75	3,710,736			0	0	3,693,312	17,424	0		0
				289,785					289,785				
63	Total 2230		L55-62										

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Attachment #2 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
				49,803,475	9,254,540		0	0	3,983,097	8,422,803		0	28,143,035
<u>Information Origination / Termination - Acct 2310</u>													
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct										
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0							
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0							
				40,706		40,706							
67		Total Category 1	L64-66	40,706		40,706							
68		Cat 2 - Customer Premise Equip	Direct	0	0								
69		Total 2310	L67-68										
				40,706	0	40,706				0			
<u>Cable and Wire Facilities - Acct 2410</u>													
70	2410	Cat 1 - Exch Ln CWF	Direct										
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	53,852,882	53,537,912					314,970			
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	0					0				
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,810,753						0		0	1,810,753
74	2410	Cat 3 - IX C&WF	Alloc 3	13,860,774					0	13,860,774			
75	2410	Cat 4 - Host / Remote C&WF	Direct	424,812			0	0	417,146	7,666		0	0
				231,255					231,255				
76		Total 2410	L70-75										

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Farmers Telephone Cooperative, Inc.
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Attachment #2 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
				70,180,476	53,537,912		0	0	648,401	14,183,410	0	1,810,753
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3									
78	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
79	2220	COE - Operator Systems	L5	0			0		0		0	0
80	2230	COE - Transmission	L6	0			0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0		0	0	0		0	0
82	2410	Cable & Wire Facilities	L9	0	0	0						
				0	0		0	0	0		0	0
83	Total 2681		L77-82									
				0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3									
85	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
86	2220	COE - Operator Systems	L5	0			0		0		0	0
87	2230	COE - Transmission	L6	0			0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0		0	0	0		0	0
89	2410	Cable & Wire Facilities	L9	0	0	0						
				0	0		0	0	0		0	0
90	Total 1438		L84-89									
				0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a									
92	2210	COE - Switching	L4	8,160,600	3,969,371	2,573	104,156	0	759,479	1,429,033	2,485	1,893,503
93	2220	COE - Operator Systems	L5	8,382,339			1,529,396		6,852,943			0
94	2230	COE - Transmission	L6	0			0	0	0			0
95	2310	Information Orig /Term	L8	42,354,168	7,870,301		0	0	3,387,329	7,162,970		23,933,568
96	2410	Cable & Wire Facilities	L9	40,706	0	40,706						
				46,476,153	35,454,820		0	0	429,396	9,392,788	0	1,199,149
97	Total 3100		L91-96									

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Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport				Access
				105,413,966	47,294,492	43,279	1,633,552	0	11,429,147	17,984,791	2,485	0	27,026,220
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>													
98	2110	General Support Facilities	L2+L2a										
99	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0
100	2220	COE - Operator Systems	L5	0			0		0		0	0	0
101	2230	COE - Transmission	L6	0			0	0	0		0	0	0
102	2310	Information Orig /Term	L8	0	0		0	0	0	0	0	0	0
103	2410	Cable & Wire Facilities	L9	0	0	0							
				0	0		0	0	0		0	0	0
104	Total 4100		L98-103										
				0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>													
105	2110	General Support Facilities	L2+L2a										
106	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0
107	2220	COE - Operator Systems	L5	0			0		0		0	0	0
108	2230	COE - Transmission	L6	0			0	0	0		0	0	0
109	2310	Information Orig /Term	L8	0	0		0	0	0	0	0	0	0
110	2410	Cable & Wire Facilities	L9	0	0	0							
				0	0		0	0	0	0	0	0	0
111	Total 4340		L105-110										
				0	0	0	0	0	0	0	0	0	0
<u>Plant Specific Expenses</u>													
112	6110	Network Support	L12										
113	6120	General Support	L3	39,526	19,231	12	505	0	3,680	6,923	1	0	9,174
				781,029	379,902	246	9,969	0	72,689	136,771	228	0	181,224
114	6210	COE - Switching - Equal Access	Direct										
115	6210	COE - Switching - All Other	Alloc 6	0			0						
116	6220	COE - Operator Systems	L5	809,796			147,751		662,045			0	0
117	6230	COE - Transmission	L6	0			0	0	0			0	0
118	Total COE		L114-117	1,061,086	197,172		0	0	84,862	179,452		0	599,600
				1,870,882	197,172		147,751	0	746,907	179,452		0	599,600
119	6310	IOT - Other	L67										
120	6310	IOT - Customer Premise Equip	L68	0		0							
121	Total 6310		L119-120	0	0								
				0	0	0				0			
122	6410	Cable & Wire Facilities	L76										
				1,688,228	1,287,882		0	0	15,598	341,189		0	43,559
123	Total Plant Specific		L112,113,118,121-122										

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Farmers Telephone Cooperative, Inc.
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Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport				Access
				4,379,665	1,884,187	258	158,225	0	838,874	664,335	229	0	833,557
<u>Plant Non-Specific Expenses</u>													
124	6510	Other Prop Plant & Equip	L10										
125	6530	Network Operations	L10	34,004	16,545	11	434	0	3,166	5,956		0	7,892
126	6540	Access	Direct	2,059,406	1,002,014	650	26,293	0	191,720	360,740		0	477,989
126a	6540	Universal Service Assignment	Direct	0								0	
	6561	<u>Depreciation</u>		1,287,322	1,287,322								
127		Dep - Support Assets	L3										
128		Dep - COE Switching	L4	464,464	225,919	146	5,928	0	43,226	81,334	141	0	107,770
129		Dep - COE Operator	L5	720,036			131,374		588,662			0	0
130		Dep - COE Transmission	L6	0			0	0	0			0	0
131		Dep - IOT	L8	4,947,609	919,370		0	0	395,691	836,744		0	2,795,804
132		Dep - Cable & Wire Facilities	L9	0	0	0			0				
133		Total 6561	L127-132	3,398,005	2,592,204		0	0	31,394	686,734		0	87,673
				9,530,114	3,737,493	146	137,302	0	1,058,973	1,604,812	141	0	2,991,247
134	6562	Dep - Prop Held for Future Use	L19										
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133										
				12,910,846	6,043,374	807	164,029	0	1,253,859	1,971,508	141	0	3,477,128
<u>Customer Operations Expenses</u>													
139	6610	<u>Marketing</u>	L12										
				324,144	157,710	102	4,138	0	30,175	56,778	9	0	75,232
140	6621	<u>Operator</u>	Alloc 4										
141		Outside Operator Services	Alloc 5	0			0	0				0	0
				0			0	0				0	0
	6622	<u>Directory</u>											
142		Published Directory Expense	Direct										

Plant Date: Average 6/30/2015
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Farmers Telephone Cooperative, Inc.
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Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
				10,170				10,170				
6623		<u>Commercial Operations</u>										
		<u>Cat 1 - Local Business Office</u>										
		End User Service Order Processing										
143		Presubscription	L13									
144		Message Tel	Direct	84,716	69,540	45	1,825		13,306			
145		Private Line	Direct	50,654						50,654		
146		Total	L143-145	10,731						10,731		
		End User Payment and Collection										
147		Message Tel	Direct									
148		Private Line	Direct	329,926						329,926		
149		EUCL	Direct	0						0		
150		Total	L147-149	136,319	136,319							
		End User Billing Inquiry										
151		Message Tel	Direct									
152		Private Line	Direct	84,205						84,205		
153		EUCL	Direct	112,341						112,341		
154		Total	L151-153	5,525	5,525							
		IXC Service Order Processing										
155		Message Tel	L13									
156		Private Line	Direct	24,788	20,348	13	534		3,893			
157		Billing & Collection	Direct	71,570						71,570		
158		Total	L155-157	2,246						2,246		
		IXC Payment and Collection										
159		Message Tel	L13									
160		Private Line	Direct	0	0	0	0		0			
161		Billing & Collection	Direct	0					0			
162		Total	L159-161	0	0	0	0		0	0		
		IXC Billing Inquiry										
163		Message Tel	L13									
164		Private Line	Direct	8,128	6,672	4	175		1,277			
165		Billing & Collection	Direct	4,965						4,965		
166		Total	L163-165	15,501						15,501		
167		Future Use		28,594	6,672	4	175		1,277	4,965		
168		Total Category 1	L146,150,154,158,162,166									

Plant Date: Average 6/30/2015
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Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #2 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
				941,615	238,404	62	2,534		18,476	76,535	605,604		
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct										
170		OB&C - Expense	Direct	62,793							62,793		
171		Future Use		137,966							137,966		
172		Future Use											
172		Carrier Access Billing	L11										
174		Subscriber Line Charge	Direct	72,736			1,810	0	13,196	24,830			32,900
				24,347	24,347								
175		Total Category 2	L169-174										
				297,842	24,347		1,810	0	13,196	24,830	200,759		32,900
176		Subtotal Customer Services	L140-142,168,175										
				1,249,627	262,751	62	4,344	10,170	31,672	101,365	806,363	0	32,900
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176										
				132,639	27,889	7	461	1,079	3,362	10,759	85,590	0	3,492
178		Total Customer Services	L176-177										
				1,382,266	290,640	69	4,805	11,249	35,034	112,124	891,953	0	36,392
179		Total Customer Operations	L139,178										
				1,706,410	448,350	171	8,943	11,249	65,209	168,902	891,962	0	111,624
180		Total Big Three Expenses	L123-126,179 (less L114)										
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177										
				9,466,807	4,638,418	1,090	193,895	11,249	1,098,969	1,199,933	892,191	0	1,431,062
				7,977,555	3,957,126	661	176,288	10,170	970,587	912,167	788,616	0	1,161,940
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180										
				416,137	203,894	48	8,523	494	48,308	52,746	39,218	0	62,906
182	6720	General & Administrative	L180										
182a		Disallowed Corp Operations Exp	L180										
				3,679,860	1,803,008	424	75,369	4,373	427,182	466,428	346,805	0	556,271
				(1,207,280)	(1,206,996)	(284)							
183		Total Corporate Operations	L181-182										
				2,888,717	799,906	188	83,892	4,867	475,490	519,174	386,023	0	619,177
184		Total Operating Expenses	L123,138,179,183										
				21,885,638	9,175,817	1,424	415,089	16,116	2,633,432	3,323,919	1,278,355	0	5,041,486
		<u>Operating Taxes</u>											
185	7100	Other Operating Income Exp	L18										
186	7240	Ad Valorem Taxes	L12										
187	7370	Special Charges	L12										
				0	0	0	0	0	0	0	0	0	0
				175,772	85,520	55	2,244	0	16,363	30,789	5	0	40,796
				0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187										

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Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #2 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport				Access
				22,061,410	9,261,337	1,479	417,333	16,116	2,649,795	3,354,708	1,278,360	0	5,082,282
<u>Tax Adjustments</u>													
189	7210	Investment Tax Credits	L12										
190		Future Use		0	0	0	0	0	0	0	0	0	0
191		Total	L189-190										
				0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12										
				196,900	95,801	62	2,514	0	18,330	34,489	5	0	45,699
193		FIT Adjustments - Addbacks	L12										
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12										
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12										
200	7540	Interest On Customer Dep	L12	511,476	248,854	161	6,530	0	47,615	89,591	14	0	118,711
				8713	4,240	3	111	-	811	1,526	-	-	2,022
<u>Rent Revenues Account 5240</u>													
201	2110	General Support Facilities	L3										
202	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0
203	2220	COE - Operator Systems	L5	0			0		0			0	0
204	2230	COE - Transmission	L6	0			0	0	0			0	0
205	2310	Information Orig /Term	L8	0	0		0	0	0			0	0
206	2410	Cable & Wire Facilities	L9	0	0	0							
				0	-		-		-	-		-	-
207		Total 5240	L201-206										
				0	-	-	-	-	-	-	-	-	-
208		Total Operating Exp & Taxes	L188+200 Less 207										
(Including 7540 / Net of 5240)				22070123.48	9,265,577	1,482	417,444	16,116	2,650,606	3,356,234	1,278,360	-	5,084,304

Plant Date: Average 6/30/2015
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Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 13

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	1,477,189	334,110	229,568	0	0	95,178	620	129,097	4,664	59,207	624,745
2		General Support	L10	33,557,524	7,590,031	5,215,125	0	0	2,162,181	14,093	2,932,707	105,952	1,345,009	14,192,426
2a		General Purpose Computer	L10	103,680	23,450	16,113	0	0	6,680	44	9,061	327	4,156	43,849
3	2110	Land & General Support	L1-2	35,138,393	7,947,591	5,460,806	0	0	2,264,039	14,757	3,070,865	110,943	1,408,372	14,861,020
4	2210	COE - Switching	L45	19,661,821	9,030,548		0		2,603,661		4,064,339		331,217	3,632,056
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	83,392,579	13,237,637	36,565,838	0	0	3,866,562	25,253	4,874,547	239,837	2,404,874	22,178,031
7		Total COE	L4-6	103,054,400	22,268,185	36,565,838	0	0	6,470,223	25,253	8,938,886	239,837	2,736,091	25,810,087
8	2310	Information Orig /Term	L66	162,823	40,706		0		11,485		15,455		7,954	87,223
9	2410	Cable & Wire Facilities	L74	234,988,206	54,186,313	15,994,163	0	0	15,309,569	116,777	20,602,591	827,987	10,811,461	117,139,345
10		Total COE, IOT & C&WF	L7-9	338,205,429	76,495,204	52,560,001	0	0	21,791,277	142,030	29,556,932	1,067,824	13,555,506	143,036,655
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	373,343,822	84,442,795	58,020,807	0	0	24,055,316	156,787	32,627,797	1,178,767	14,963,878	157,897,675
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	13,734,786	3,106,530	2,134,503	0	0	884,961	5,768	1,200,330	43,365	550,500	5,808,829
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	4,197,059	967,807	285,667	0	0	273,440	2,086	367,977	14,788	193,101	2,092,193
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0		0	0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,618,069	407,109	192,748	0	0	143,083	1,061	143,188	4,912	43,053	682,915

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Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 14

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	266,336,456	60,401,943	45,012,023	0	0	17,232,990	107,791	23,446,296	819,810	10,377,481	108,938,122
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	266,336,456	60,401,943	45,012,023	0	0	17,232,990	107,791	23,446,296	819,810	10,377,481	108,938,122
33	4040	Customer Deposits	L15	372,512	84,255	57,892	0	0	24,002	156	32,555	1,176	14,931	157,545
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	6,927,835	1,576,530	860,226	0	0	497,257	4,988	655,357	22,387	189,023	3,122,067
36	4340	Non-Current Def Oper Taxes	L116	0	0	0	0	0	0	0	0	0	0	0
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	119,256,933	26,861,513	14,703,584	0	0	7,602,551	52,767	10,205,084	398,459	5,169,097	54,263,878
40		Total 2001 Less 2690	L 3, 10, 13	373,343,822	84,442,795	58,020,807	0	0	24,055,316	156,787	32,627,797	1,178,767	14,963,878	157,897,675
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	124,939,211	28,115,189	15,428,954	0	0	7,980,727	56,850	10,749,808	417,110	5,329,998	56,860,575

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Farmers Telephone Cooperative, Inc.
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Attachment #3 - Form 15

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	13,480,557	7,382,883		0		2,388,714		3,708,960		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	6,181,264	1,647,665		0		214,947		355,379		331,217	3,632,056
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	19,661,821	9,030,548		0		2,603,661		4,064,339		331,217	3,632,056
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	28,143,035		28,143,035		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	596,464									596,464	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	37,206,774	9,254,540	54,446	0	0	2,611,039	19,445	3,513,838	114,725	1,808,411	19,830,330
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	9,071,877		8,350,933	0	0	0	0	0	86,780	0	634,164
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	6,124,372	3,693,312	17,424	0	0	1,163,811	5,808	1,205,687	38,332	(1)	(1)
59	2230	Cat 4.3 - Host Remote	Alloc 12	2,250,057	289,785		0		91,712		155,022		0	1,713,538
60		Total 2230	L51-59	83,392,579	13,237,637	36,565,838	0	0	3,866,562	25,253	4,874,547	239,837	2,404,874	22,178,031

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Farmers Telephone Cooperative, Inc.
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Attachment #3 - Form 16

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	162,823	40,706		0		11,485		15,455		7,954	87,223
64		Total Category 1	L61-63	162,823	40,706		0		11,485		15,455		7,954	87,223
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	162,823	40,706		0		11,485		15,455		7,954	87,223
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	215,242,793	53,537,912	314,970	0	0	15,104,972	112,489	20,327,703	663,687	10,461,736	114,719,324
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	349,726									349,726	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	1,810,753		1,810,753	0	0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	15,057,388	0	13,860,774	0	0	0	0	0	144,036	0	1,052,578
72	2410	Cat 3 - IX C&WF	Alloc 18	731,949	417,146	7,666	0	0	131,408	4,288	151,177	20,264	(1)	1
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	1,795,597	231,255		0		73,189		123,711		0	1,367,442
74		Total 2410	L67-73	234,988,206	54,186,313	15,994,163	0	0	15,309,569	116,777	20,602,591	827,987	10,811,461	117,139,345

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Farmers Telephone Cooperative, Inc.
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Attachment #3 - Form 17

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total 2681		L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total 2682		L82-87	0	0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total 1438		L89-94	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 18

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local	
<u>Accumulated Depreciation - Acct 3100</u>															
96	2110	General Support Facilities	L3	21,385,880	4,837,052	3,323,548	0	0	1,377,936	8,981	1,868,986	67,522	857,161	9,044,694	
97	2210	COE - Switching	L4	18,250,504	8,382,339		0		2,416,771		3,772,603		307,442	3,371,349	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	70,919,215	11,257,630	31,096,538	0	0	3,288,225	21,476	4,145,441	203,964	2,045,167	18,860,774	
100	2310	Information Orig /Term	L8	162,823	40,706		0		11,485		15,455		7,954	87,223	
101	2410	Cable & Wire Facilities	L9	155,618,034	35,884,216	10,591,937	0	0	10,138,573	77,334	13,643,811	548,324	7,159,757	77,574,082	
102	Total 3100			L96-101	266,336,456	60,401,943	45,012,023	0	0	17,232,990	107,791	23,446,296	819,810	10,377,481	108,938,122
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>															
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	
104	2210	COE - Switching	L4	0	0		0		0		0		0	0	
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	
109	Total 4100			L103-108	0	0	0	0	0	0	0	0	0	0	
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>															
110	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	
111	2210	COE - Switching	L4	0	0		0		0		0		0	0	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	
116	Total 4340			L110-115	0	0	0	0	0	0	0	0	0	0	

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 19

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	103,583	23,428	16,098	0	0	6,674	44	9,052	327	4,152	43,808
118	6120	General Support	L3	2,046,784	462,941	318,088	0	0	131,879	860	178,875	6,462	82,037	865,642
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,418,449	306,501	503,295	0	0	89,057	348	123,036	3,301	37,660	355,251
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	1,858,611	401,612	659,474	0	0	116,692	455	161,215	4,326	49,346	465,491
123		Total COE	L119-122	3,277,060	708,113	1,162,769	0	0	205,749	803	284,251	7,627	87,006	820,742
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	5,652,765	1,303,480	384,748	0	0	368,280	2,809	495,606	19,918	260,075	2,817,849
128		Total Plant Specific	L117,118,123,126-127	11,080,192	2,497,962	1,881,703	0	0	712,582	4,516	967,784	34,334	433,270	4,548,041

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 20

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	89,112	20,155	13,849	0	0	5,742	37	7,788	281	3,572	37,688
130	6530	Network Operations	L10	5,396,933	1,220,677	838,729	0	0	347,736	2,266	471,656	17,040	216,313	2,282,516
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	2,081,120	1,287,322		0		793,798		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	1,217,188	275,303	189,161	0	0	78,426	511	106,374	3,843	48,786	514,784
133		Dep - COE Switching	L4	1,567,704	720,036		0		207,599		324,064		26,409	289,596
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	8,284,440	1,315,062	3,632,547	0	0	384,115	2,509	484,250	23,826	238,907	2,203,224
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	11,377,679	2,623,598	774,407	0	0	741,260	5,654	997,538	40,090	523,470	5,671,662
138		Total 6561	L132-137	22,447,011	4,933,999	4,596,115	0	0	1,411,400	8,674	1,912,226	67,759	837,572	8,679,266
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	30,014,176	7,462,153	5,448,693	0	0	2,558,676	10,977	2,391,670	85,080	1,057,457	10,999,470
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	794,697	324,144	0	0	0	36,529	0	145,930	0	0	288,094
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	111,540										111,540
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	76,013	10,170		0		3,123		5,137		4,812	52,771
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	187,553	10,170	0	0	0	3,123	0	5,137	0	4,812	164,311

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 21

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	84,716	84,716									0
153		Directory Advertising	Alloc 27	23,482										23,482
154		All other	Alloc 28	1,200,306	50,654	10,731	0	0	7,584	474	8,984	22,712		1,099,167
155		End User payment & collection	Alloc 21	1,889,090	466,245	0	0	0	227,104	0	402,040	0		793,701
156		End User billing inquiry	Alloc 30	1,247,729	89,730	112,341	0	0	90,581	0	22,273	0		932,804
157		IXC service order processing	Alloc 32	112,341	27,034	71,570	0	0	5,654	8,083	0	0		0
158		IXC payment and collection	Alloc 33	0	0	0	0	0	0	0	0	0		0
159		IXC billing inquiry	Alloc 34	46,502	23,629	4,965	0	0	17,348	560	0	0		0
160		Future Use												
161		Total Category 1	L152-160	4,604,166	742,008	199,607	0	0	348,271	9,117	433,297	22,712	0	2,849,154
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	146,952	62,793		0		67,549		16,610		0	0
163		OB&C - Expense	Alloc 38	462,594	137,966		0		81,157		81,157		0	162,314
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	145,472	72,736		0		36,368		36,368			0
168		Subscriber Line Charge	Alloc 29	24,347	24,347		0		0		0			0
169		Total Category 2	L162-168	779,365	297,842	0	0	0	185,074	0	134,135	0	0	162,314
170		Subtotal Categories 1 & 2	L161,169	5,383,531	1,039,850	199,607	0	0	533,345	9,117	567,432	22,712	0	3,011,468

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 22

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	132,639	132,639		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	5,516,170	1,172,489	199,607	0	0	533,345	9,117	567,432	22,712	0	3,011,468
174		Total Customer Operations	L144-146,151,173	6,498,420	1,506,803	199,607	0	0	572,997	9,117	718,499	22,712	4,812	3,463,873
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	20,825,178	4,739,073	2,585,853	0	0	1,494,762	14,995	1,970,012	67,297	568,206	9,384,980
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	1,183,100	269,232	146,905	0	0	84,919	852	111,918	3,823	32,280	533,171
	6720	General & Administrative												
177		Other Direct	Alloc 46	104,612	104,612	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	10,164,633	2,313,110	1,262,138	0	0	729,584	7,319	961,550	32,847	277,338	4,580,747
180		Total 6720	L177-179	10,269,245	2,417,722	1,262,138	0	0	729,584	7,319	961,550	32,847	277,338	4,580,747
181		Total Corporate Operations	L176,180	11,452,345	2,686,954	1,409,043	0	0	814,503	8,171	1,073,468	36,670	309,618	5,113,918
182		Total Operating Expenses	L128,143,174,181	59,045,133	14,153,872	8,939,046	0	0	4,658,758	32,781	5,151,421	178,796	1,805,157	24,125,302
<u>Operating Taxes</u>														
183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	460,633	104,186	71,586	0	0	29,680	193	40,256	1,454	18,462	194,816
185	7240	Ad Valorem Taxes - Direct	Alloc 40	0	0	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	460,633	104,186	71,586	0	0	29,680	193	40,256	1,454	18,462	194,816
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	59,505,766	14,258,058	9,010,632	0	0	4,688,438	32,974	5,191,677	180,250	1,823,619	24,320,118
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	37,058,755	9,324,059	4,414,517	0	0	3,277,038	24,300	3,279,451	112,491	986,047	15,640,852

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		Future Use												
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	516,000	116,709	80,191	0	0	33,247	217	45,095	1,629	20,682	218,230
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	1,467,554	330,245	181,231	0	0	93,743	668	126,269	4,899	62,607	667,892
201	7540	Interest On Customer Dep	L41	25,000	5,626	3,087	0	0	1,597	11	2,151	83	1,067	11,378
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	59,530,766	14,263,684	9,013,719	0	0	4,690,035	32,985	5,193,828	180,333	1,824,686	24,331,496

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	38,269	38,075	56	0	20	118	0	194
2 Circuits	10,545	10,439	30	0	10	66	0	106
3 Circuit Miles	144,991.07	138,608.89	1,518.64	0.00	849.50	4,014.04	0.00	6,382.18
4 Wideband Channels	1,359	0	1,251	0	0	13	95	1,359
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	878,063	375,201		0		403,616		99,246		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	3,489,619	1,423,358	0	0	0	160,402	0	640,800	0	0	1,265,059
15 OB&C Expense	462,594	137,966		0		81,157		81,157		0	162,314

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	516,000
18 Account 7500 - Fixed Charges	1,467,554
19 Account 7540 - Interest on Customer Deposits	25,000
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.000000

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.547669	0.000000	0.177197	0.275134	0.000000	0.000000	1.000000
2 Weighted Dem	0.266558	0.000000	0.034774	0.057493	0.053584	0.587591	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.070534	0.094922	0.048852	0.535692	1.000000
6 Conversation Minute Factor	0.609175	0.000000	0.191959	0.198866	0.000000		1.000000
7 Conversation Minute Miles Factor	0.596152	0.000000	0.187798	0.216050	0.000000		1.000000
8 Host Remote Factor	0.128790	0.000000	0.040760	0.068897	0.000000	0.761553	1.000000
9 Subscriber Line Usage Factor	0.133791	0.000000	0.041085	0.067580	0.063309	0.694235	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.765062	0.000000	0.234938	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #4 - Form 1

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	65,393,856	4,450,211	0	10,926,297	24,965,173	32,923,614	138,659,151	362,900,769
2. Plant Under Construction	Part 69, Form 1, Ln 20	2,273,211	154,697	0	379,818	867,835	1,144,485	4,820,046	12,615,094
3. Net Investment	Part 69, Form 2, Ln 43	22,520,234	822,744	0	2,446,816	8,027,208	8,503,271	42,320,273	116,722,180
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	2,533,526	92,559	0	275,267	903,061	956,618	4,761,031	
6. AFUDC	Part 69, Form 10, Ln 192	75,546	5,141	0	12,622	28,841	38,034	160,184	419,236
7. Net Return	(Lines 5 - 6)	2,457,980	87,418	0	262,645	874,220	918,584	4,600,847	
8. Fixed Charges	Part 69, Form 10, Ln 199	128,256	8,728	0	21,429	48,964	64,572	271,949	751,433
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	2,405,270	83,831	0	253,838	854,097	892,046	4,489,082	
12. Federal Income Tax @ 53.84615%		0	0	0	0	0	0	0	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	2,405,270	83,831	0	253,838	854,097	892,046	4,489,082	
15. State Income Tax @ 5.26316%		0	0	0	0	0	0	0	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	2,457,980	87,418	0	262,645	874,220	918,584	4,600,847	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	9,070,680	797,385	18,500	1,798,508	3,327,932	4,915,124	19,928,129	57,232,369
18. Subtotal	(Lines 16+17)	11,528,660	884,803	18,500	2,061,153	4,202,152	5,833,708	24,528,976	
19. Gross Receipts Tax @ 0.30000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	11,528,660	884,803	18,500	2,061,153	4,202,152	5,833,708	24,528,976	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	11,528,660	884,803	18,500	2,061,153	4,202,152	5,833,708	24,528,976	

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #4 - Form 2

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	11,528,660	884,803	18,500	2,061,153	4,202,152	5,833,708	24,528,976	
23. Revenue attributable to Local Switching Support per NECA Forms									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		11,528,660	884,803	18,500	2,061,153	4,202,152	5,833,708	24,528,976	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 20.4821%	243,186	(299,971)					(56,785)	
26. USAC Charges included in line 22								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(22,780)			(22,780)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		11,771,846	584,832	18,500	2,038,373	4,202,152	5,833,708	24,449,411	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		11,948	661	9	2,336	3,223	4,333	22,510	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		11,783,794	585,493	18,509	2,040,709	4,205,375	5,838,041	24,471,921	

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
1	2111	Land	L10	559,096	263,497	181	17,944	0	44,057	100,664	0	132,753
2		General Support	L10	12,627,396	5,951,186	4,094	405,271	0	995,035	2,273,526	0	2,998,284
2a		General Purpose Computer	L180a	39,616	16,890	12	1,150	0	2,824	6,452	0	8,509
3	2110	Land & General Support	L1-2	13,226,108	6,231,573	4,287	424,365	0	1,041,916	2,380,642	0	3,139,546
4	2210	COE - Switching	L48	9,143,542			4,025,846		5,117,696		0	0
5	2220	COE - Operator Systems	L53	0			0	0	0		0	0
6	2230	COE - Transmission	L63	49,949,273	9,340,961		0	0	4,162,545	8,396,606	0	28,049,161
7		Total COE	L4-6	59,092,815	9,340,961		4,025,846	0	9,280,241	8,396,606	0	28,049,161
8	2310	Information Orig/Term	L69	40,672	0	40,672						
9	2410	Cable & Wire Facilities	L76	66,303,335	49,776,363		0	0	604,140	14,187,925	0	1,734,907
10		Total COE, IOT & C&WF	L7-9	125,436,822	59,117,324	40,672	4,025,846	0	9,884,381	22,584,531	0	29,784,068
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	66,278,826			4,025,846	0	9,884,381	22,584,531		29,784,068
12		Total GSF, COE, IOT, C&WF	L3,10	138,662,930	65,348,897	44,959	4,450,211	0	10,926,297	24,965,173	0	32,923,614
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	80,770,364	65,348,897	44,959	4,450,211		10,926,297			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	138,662,930	65,348,897	44,959	4,450,211	0	10,926,297	24,965,173	0	32,923,614
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	4,820,177	2,271,648	1,563	154,697	0	379,818	867,835	0	1,144,485
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	1,357,367	639,699	440	43,563	0	106,957	244,383	0	322,288
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0					
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport				Access
28	CWC	Cash Working Capital	L12	550,193	259,294	178	17,658	0	43,354	99,058	15	0	130,636
29	3100	Depreciation Reserve	L97	(45,316)	(45,306)	(10)							
30	3200	Res - Prop Held for Future Use	L12	99,965,086	44,515,463	43,267	3,745,227	0	8,768,608	17,598,581	2,388	0	25,291,552
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35										
				99,965,086	44,515,463	43,267	3,745,227	0	8,768,608	17,598,581	2,388	0	25,291,552
37	4040	Customer Deposits	L12										
38	4100	Current Deferred Op Taxes	L104	152,001	71,635	49	4,878	0	11,977	27,367	4	0	36,091
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	2,906,500	1,369,772	942	93,280	0	229,025	523,293	79	0	690,109
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42										
				42,321,764	22,517,362	2,872	822,744	0	2,446,816	8,027,208	1,491	0	8,503,271
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42										

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport				Access
				44,875,388	23,744,781	3,695	903,244	0	2,644,464	8,478,810	1,559	0	9,098,835
<u>Central Office Switching - Acct 2210</u>													
45	2210	Cat 2 - Tandem Switching	Alloc 1										
46	2210	Cat 3 - Local Switching	Direct	5,117,696			0		5,117,696		0		0
47	2210	Cat 5 - Equal Access	Direct	4,025,846			4,025,846						
				0			0						
48		Total 2210	L45-47										
				9,143,542			4,025,846		5,117,696		0		0
<u>Central Office Operator Systems - Acct 2220</u>													
2220		Cat 1 - Operator Systems											
49		Intercept Boards	Direct										
50		Information Boards	Direct	0			0						
51		Service Observing Boards	L54	0				0					
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0			0		0		0		0
53		Total 2220	L49-52	0							0		
				0			0		0		0		0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52										
				9,143,542			4,025,846	0	5,117,696		0		0
<u>Central Office Transmission - Acct 2230</u>													
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct										
56	2230	Cat 4.122 - Exch Trunk Toll	L71	28,049,161					0	0		0	28,049,161
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0					0				
58	2230	Cat 4.13 - Exch Ln Circuit	L70	0						0			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	9,391,696	9,340,961					50,735			
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	0								0	
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	8,330,079					0	8,330,079			
62	2230	Cat 4.3 - Host / Remote	L75	3,863,584			0	0	3,847,792	15,792		0	0
				314,753					314,753				
63		Total 2230	L55-62										

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special Access	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information				
				49,949,273	9,340,961		0	0	4,162,545	8,396,606	0	28,049,161
<u>Information Origination / Termination - Acct 2310</u>												
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct									
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0						
				40,672		40,672						
67		Total Category 1	L64-66	40,672		40,672						
68		Cat 2 - Customer Premise Equip	Direct	0		0						
69		Total 2310	L67-68									
				40 , 672	0	40 , 672			0			
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct									
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	50,046,720	49,776,363				270,357			
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	0				0				
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,734,907					0		0	1,734,907
74	2410	Cat 3 - IX C&WF	Alloc 3	13,911,477				0	13,911,477			
75	2410	Cat 4 - Host / Remote C&WF	Direct	390,896			0	0	384,805	6,091	0	0
				219,335					219,335			
76		Total 2410	L70-75									

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Local Sw	Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other		Information	Transport				
				66,303,335	49,776,363			0	0	604,140	14,187,925	0	1,734,907
Tangible Assets - Capital Leases - Acct 2680													
77	2110	General Support Facilities	L3										
78	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0
79	2220	COE - Operator Systems	L5	0			0		0			0	0
80	2230	COE - Transmission	L6	0			0	0	0			0	0
81	2310	Information Orig /Term	L8	0	0		0	0	0	0		0	0
82	2410	Cable & Wire Facilities	L9	0	0	0							
				0	0		0	0	0	0		0	0
83	Total 2681		L77-82										
				0	0	0	0	0	0	0	0	0	0
Deferred Maint & Retirements Acct 1438													
84	2110	General Support Facilities	L3										
85	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0
86	2220	COE - Operator Systems	L5	0			0		0			0	0
87	2230	COE - Transmission	L6	0			0	0	0			0	0
88	2310	Information Orig /Term	L8	0	0		0	0	0	0		0	0
89	2410	Cable & Wire Facilities	L9	0	0	0							
				0	0		0	0	0	0		0	0
90	Total 1438		L84-89										
				0	0	0	0	0	0	0	0	0	0
Accumulated Depreciation - Acct 3100													
91	2110	General Support Facilities	L2+L2a										
92	2210	COE - Switching	L4	8,005,819	3,771,950	2,595	256,867	0	630,668	1,440,994	2,388	0	1,900,357
93	2220	COE - Operator Systems	L5	7,922,798			3,488,360		4,434,438			0	0
94	2230	COE - Transmission	L6	0			0	0	0			0	0
95	2310	Information Orig /Term	L8	39,585,112	7,402,770		0	0	3,298,843	6,654,363		0	22,229,136
96	2410	Cable & Wire Facilities	L9	40,672	0	40,672							
				44,410,685	33,340,743		0	0	404,659	9,503,224		0	1,162,059
97	Total 3100		L91-96										

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport				Access
				99,965,086	44,515,463	43,267	3,745,227	0	8,768,608	17,598,581	2,388	0	25,291,552
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>													
98	2110	General Support Facilities	L2+L2a										
99	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0
100	2220	COE - Operator Systems	L5	0			0		0		0	0	0
101	2230	COE - Transmission	L6	0			0	0	0		0	0	0
102	2310	Information Orig /Term	L8	0	0		0	0	0	0	0	0	0
103	2410	Cable & Wire Facilities	L9	0	0	0							
				0	0		0	0	0		0	0	0
104	Total 4100		L98-103										
				0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>													
105	2110	General Support Facilities	L2+L2a										
106	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0
107	2220	COE - Operator Systems	L5	0			0		0		0	0	0
108	2230	COE - Transmission	L6	0			0	0	0		0	0	0
109	2310	Information Orig /Term	L8	0	0		0	0	0	0	0	0	0
110	2410	Cable & Wire Facilities	L9	0	0	0							
				0	0		0	0	0	0	0	0	0
111	Total 4340		L105-110										
				0	0	0	0	0	0	0	0	0	0
<u>Plant Specific Expenses</u>													
112	6110	Network Support	L12										
113	6120	General Support	L3	38,964	18,363	13	1,251	0	3,070	7,015	1	0	9,251
				735,457	346,517	238	23,597	0	57,937	132,379	210	0	174,579
114	6210	COE - Switching - Equal Access	Direct										
115	6210	COE - Switching - All Other	Alloc 6	0			0						
116	6220	COE - Operator Systems	L5	612,614			269,730		342,884			0	0
117	6230	COE - Transmission	L6	0			0	0	0			0	0
118	Total COE		L114-117	1,155,672	216,121		0	0	96,308	194,272		0	648,971
				1,768,286	216,121		269,730	0	439,192	194,272		0	648,971
119	6310	IOT - Other	L67										
120	6310	IOT - Customer Premise Equip	L68	0		0							
121	Total 6310		L119-120	0	0								
				0	0	0				0			
122	6410	Cable & Wire Facilities	L76										
				1,790,683	1,344,333		0	0	16,316	383,179		0	46,855
123	Total Plant Specific		L112,113,118,121-122										

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport				Access
				4,333,390	1,925,334	251	294,578	0	516,515	716,845	211	0	879,656
<u>Plant Non-Specific Expenses</u>													
124	6510	Other Prop Plant & Equip	L10										
125	6530	Network Operations	L10	45,204	21,304	15	1,451	0	3,562	8,139		0	10,733
126	6540	Access	Direct	1,672,608	788,286	542	53,682	0	131,801	301,148		0	397,149
126a	6540	Universal Service Assignment	Direct	0								0	
	6561	<u>Depreciation</u>		1,373,403	1,373,403								
127		Dep - Support Assets	L3										
128		Dep - COE Switching	L4	433,419	204,206	140	13,906	0	34,143	78,013	129	0	102,882
129		Dep - COE Operator	L5	570,849			251,341		319,508			0	0
130		Dep - COE Transmission	L6	0			0	0	0			0	0
131		Dep - IOT	L8	4,839,628	905,054		0	0	403,313	813,554		0	2,717,707
132		Dep - Cable & Wire Facilities	L9	(65)	0	(65)				0			
133		Total 6561	L127-132	3,426,108	2,572,106		0	0	31,218	733,136		0	89,648
				9,269,939	3,681,366	75	265,247	0	788,182	1,624,703	129	0	2,910,237
134	6562	Dep - Prop Held for Future Use	L19										
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133										
				12,361,154	5,864,359	632	320,380	0	923,545	1,933,990	129	0	3,318,119
<u>Customer Operations Expenses</u>													
139	6610	<u>Marketing</u>	L12										
				284,026	133,855	92	9,115	0	22,381	51,137	8	0	67,438
140	6621	<u>Operator</u>	Alloc 4										
141		Outside Operator Services	Alloc 5	0			0	0				0	0
				0			0	0				0	0
	6622	<u>Directory</u>											
142		Published Directory Expense	Direct										

Plant Date: Average 12/31/2013
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Farmers Telephone Cooperative, Inc.
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Attachment #5 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special Access	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information Transport				
				11,676				11,676				
6623		Commercial Operations										
		Cat 1 - Local Business Office										
		End User Service Order Processing										
143		Presubscription	L13									
144		Message Tel	Direct	77,956	63,072	43	4,295	10,546				
145		Private Line	Direct	46,612						46,612		
146		Total	L143-145	9,875						9,875		
		End User Payment and Collection										
147		Message Tel	Direct									
148		Private Line	Direct	303,599						303,599		
149		EUCL	Direct	0						0		
150		Total	L147-149	125,441	125,441							
		End User Billing Inquiry										
151		Message Tel	Direct									
152		Private Line	Direct	77,485						77,485		
153		EUCL	Direct	103,377						103,377		
154		Total	L151-153	5,084	5,084							
		IXC Service Order Processing										
155		Message Tel	L13									
156		Private Line	Direct	22,810	18,454	13	1,257	3,086				
157		Billing & Collection	Direct	65,859					65,859			
158		Total	L155-157	2,067						2,067		
		IXC Payment and Collection										
159		Message Tel	L13									
160		Private Line	Direct	0	0	0	0	0				
161		Billing & Collection	Direct	0					0			
162		Total	L159-161	0	0	0	0	0	0	0		
		IXC Billing Inquiry										
163		Message Tel	L13									
164		Private Line	Direct	7,479	6,051	4	412	1,012				
165		Billing & Collection	Direct	4,569					4,569			
166		Total	L163-165	14,264						14,264		
167		Future Use		26,312	6,051	4	412	1,012	4,569			
168		Total Category 1	L146,150,154,158,162,166									

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Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special Access	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information				
				866,477	218,102	60	5,964			14,644	70,428	557,279
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct									
170		OB&C - Expense	Direct	57,783						57,783		
171		Future Use		126,958						126,958		
172		Future Use										
172		Carrier Access Billing	L11									
174		Subscriber Line Charge	Direct	66,932			4,065	0	9,982	22,807		30,078
				22,404	22,404							
175		Total Category 2	L169-174									
				274,077	22,404		4,065	0	9,982	22,807	184,741	30,078
176		Subtotal Customer Services	L140-142,168,175									
				1,152,230	240,506	60	10,029	11,676	24,626	93,235	742,020	0 30,078
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176									
				122,055	25,477	6	1,062	1,237	2,609	9,876	78,602	0 3,186
178		Total Customer Services	L176-177									
				1,274,285	265,983	66	11,091	12,913	27,235	103,111	820,622	0 33,264
179		Total Customer Operations	L139,178									
				1,558,311	399,838	158	20,206	12,913	49,616	154,248	820,630	0 100,702
180		Total Big Three Expenses	L123-126,179 (less L114)									
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177									
				8,982,916	4,508,165	966	369,917	12,913	701,494	1,180,380	820,841	0 1,388,240
				7,607,410	3,896,376	557	328,928	11,676	600,853	909,545	725,689	0 1,133,786
		<u>Corporate Operations Expenses</u>										
181	6710	Executive & Planning	L180									
				358,961	180,148	39	14,782	516	28,032	47,168	32,801	0 55,475
182	6720	General & Administrative	L180									
182a		Disallowed Corp Operations Exp	L180									
				3,527,982	1,770,553	379	145,283	5,071	275,507	463,587	322,380	0 545,222
				(1,102,690)	(1,102,454)	(236)						
183		Total Corporate Operations	L181-182									
				2,784,253	848,247	182	160,065	5,587	303,539	510,755	355,181	0 600,697
184		Total Operating Expenses	L123,138,179,183									
				21,037,108	9,037,778	1,223	795,229	18,500	1,793,215	3,315,838	1,176,151	0 4,899,174
		<u>Operating Taxes</u>										
185	7100	Other Operating Income Exp	L18									
186	7240	Ad Valorem Taxes	L12	0	0	0	0	0	0	0	0	0
187	7370	Special Charges	L12	50,526	23,812	16	1,622	0	3,981	9,097	1	0 11,997
				12,554	5,917	4	403	0	989	2,260	0	0 2,981
188		Total Operating Exp & Taxes	L184-187									

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Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport				Access
				21,100,188	9,067,507	1,243	797,254	18,500	1,798,185	3,327,195	1,176,152	0	4,914,152
<u>Tax Adjustments</u>													
189	7210	Investment Tax Credits	L12										
190		Future Use		0	0	0	0	0	0	0	0	0	0
191		Total	L189-190										
				0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12										
				160,188	75,494	52	5,141	0	12,622	28,841	4	0	38,034
193		FIT Adjustments - Addbacks	L12										
194		FIT Adjustments - Deductions	L12										
195		Total FIT Adjustments	L193-194										
				0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12										
197		SIT Adjustments - Deductions	L12										
198		Total SIT Adjustments	L196-197										
				0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12										
200	7540	Interest On Customer Dep	L12	271,956	128,168	88	8,728	0	21,429	48,964	7	0	64,572
				4093	1,929	1	131	-	323	737	-	-	972
<u>Rent Revenues Account 5240</u>													
201	2110	General Support Facilities	L3										
202	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0
203	2220	COE - Operator Systems	L5	0			0		0			0	0
204	2230	COE - Transmission	L6	0			0	0	0			0	0
205	2310	Information Orig /Term	L8	0	0		0	0	0			0	0
206	2410	Cable & Wire Facilities	L9	0	0	0							
				0	-		-		-	-		-	-
207		Total 5240	L201-206										
				0	-	-	-	-	-	-	-	-	-
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207										
				21104281.22	9,069,436	1,244	797,385	18,500	1,798,508	3,327,932	1,176,152	-	4,915,124

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Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6 - Form 13

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	1,463,234	325,679	233,417	0	0	90,812	561	122,939	4,399	59,265	626,162
2		General Support	L10	33,047,706	7,355,586	5,271,810	0	0	2,051,033	12,661	2,776,626	99,359	1,338,533	14,142,098
2a		General Purpose Computer	L10	103,680	23,077	16,539	0	0	6,435	40	8,711	312	4,199	44,367
3	2110	Land & General Support	L1-2	34,614,620	7,704,342	5,521,766	0	0	2,148,280	13,262	2,908,276	104,070	1,401,997	14,812,627
4	2210	COE - Switching	L45	24,447,582	9,143,542		0		2,181,012		3,439,312		809,283	8,874,433
5	2220	COE - Operator Systems	L50	0	0		0	0	0		0		0	0
6	2230	COE - Transmission	L60	84,060,787	13,503,506	36,445,767	0	0	3,947,524	23,895	4,971,147	234,288	2,425,388	22,509,272
7		Total COE	L4-6	108,508,369	22,647,048	36,445,767	0	0	6,128,536	23,895	8,410,459	234,288	3,234,671	31,383,705
8	2310	Information Orig /Term	L66	162,686	40,672		0		11,475		15,442		7,948	87,149
9	2410	Cable & Wire Facilities	L74	219,615,094	50,380,503	15,922,832	0	0	14,234,340	101,872	19,156,278	752,719	10,053,970	109,012,580
10		Total COE, IOT & C&WF	L7-9	328,286,149	73,068,223	52,368,599	0	0	20,374,351	125,767	27,582,179	987,007	13,296,589	140,483,434
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	362,900,769	80,772,565	57,890,365	0	0	22,522,631	139,029	30,490,455	1,091,077	14,698,586	155,296,061
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	12,615,094	2,807,802	2,012,375	0	0	782,928	4,833	1,059,904	37,928	510,950	5,398,374
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	4,495,977	1,031,394	325,973	0	0	291,406	2,086	392,169	15,410	205,826	2,231,713
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,491,850	375,405	174,788	0	0	132,621	934	127,029	4,363	40,474	636,236

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Farmers Telephone Cooperative, Inc.
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Attachment #6 - Form 14

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	256,017,919	57,073,955	42,891,131	0	0	15,864,417	95,200	21,526,712	752,848	10,214,212	107,599,444
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	256,017,919	57,073,955	42,891,131	0	0	15,864,417	95,200	21,526,712	752,848	10,214,212	107,599,444
33	4040	Customer Deposits	L15	397,807	88,542	63,459	0	0	24,689	152	33,423	1,196	16,112	170,234
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	8,365,784	1,878,031	1,028,469	0	0	584,682	5,793	767,407	26,283	235,927	3,839,192
36	4340	Non-Current Def Oper Taxes	L116	0	0	0	0	0	0	0	0	0	0	0
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	116,722,180	25,946,638	16,420,442	0	0	7,255,798	45,737	9,742,015	368,451	4,989,585	51,953,514
40		Total 2001 Less 2690	L 3, 10, 13	362,900,769	80,772,565	57,890,365	0	0	22,522,631	139,029	30,490,455	1,091,077	14,698,586	155,296,061
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	123,993,921	27,537,806	17,337,582	0	0	7,732,548	50,748	10,415,816	391,567	5,201,150	55,326,704

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	9,344,505	5,117,696		0		1,655,818		2,570,991		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	15,103,077	4,025,846		0		525,194		868,321		809,283	8,874,433
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	24,447,582	9,143,542		0		2,181,012		3,439,312		809,283	8,874,433
<u>Central Office Operator Systems - Acct 2220</u>														
2220 Cat 1 - Operator Systems														
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	28,049,161		28,049,161		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	600,090									600,090	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	37,543,721	9,340,961	50,735	0	0	2,635,421	18,449	3,546,651	110,694	1,825,298	20,015,512
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	9,049,222	0	8,330,079	0	0	0	0	0	86,564	0	632,579
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	6,374,666	3,847,792	15,792	0	0	1,212,489	5,446	1,256,117	37,030	(0)	0
59	2230	Cat 4.3 - Host Remote	Alloc 12	2,443,927	314,753		0		99,614		168,379		0	1,861,181
60		Total 2230	L51-59	84,060,787	13,503,506	36,445,767	0	0	3,947,524	23,895	4,971,147	234,288	2,425,388	22,509,272

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Farmers Telephone Cooperative, Inc.
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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	162,686	40,672		0		11,475		15,442		7,948	87,149
64		Total Category 1	L61-63	162,686	40,672		0		11,475		15,442		7,948	87,149
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	162,686	40,672		0		11,475		15,442		7,948	87,149
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	200,063,988	49,776,363	270,357	0	0	14,043,704	98,312	18,899,488	589,869	9,726,699	106,659,196
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	327,271									327,271	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	1,734,907		1,734,907		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	15,112,467	0	13,911,477	0	0	0	0	0	144,564	0	1,056,426
72	2410	Cat 3 - IX C&WF	Alloc 18	673,419	384,805	6,091	0	0	121,220	3,560	139,456	18,286	0	1
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	1,703,042	219,335		0		69,416		117,334		0	1,296,957
74		Total 2410	L67-73	219,615,094	50,380,503	15,922,832	0	0	14,234,340	101,872	19,156,278	752,719	10,053,970	109,012,580

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L82-87	0	0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6 - Form 18

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	20,952,375	4,663,471	3,342,348	0	0	1,300,363	8,028	1,760,392	62,994	848,635	8,966,144
97	2210	COE - Switching	L4	21,183,614	7,922,798		0		1,889,828		2,980,133		701,237	7,689,618
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	66,618,700	10,701,613	28,883,499	0	0	3,128,437	18,937	3,939,665	185,675	1,922,135	17,838,739
100	2310	Information Orig /Term	L8	162,686	40,672		0		11,475		15,442		7,948	87,149
101	2410	Cable & Wire Facilities	L9	147,100,544	33,745,401	10,665,284	0	0	9,534,314	68,235	12,831,080	504,179	6,734,257	73,017,794
102	Total 3100		L96-101	256,017,919	57,073,955	42,891,131	0	0	15,864,417	95,200	21,526,712	752,848	10,214,212	107,599,444
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
111	2210	COE - Switching	L4	0	0		0		0		0		0	0
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
116	Total 4340		L110-115	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6 - Form 19

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	101,974	22,697	16,267	0	0	6,329	39	8,568	307	4,130	43,637
118	6120	General Support	L3	1,924,796	428,411	307,046	0	0	119,458	737	161,719	5,787	77,960	823,678
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,124,904	234,781	377,833	0	0	63,534	248	87,191	2,429	33,534	325,354
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	2,122,087	442,906	712,766	0	0	119,855	467	164,482	4,582	63,260	613,769
123		Total COE	L119-122	3,246,991	677,687	1,090,599	0	0	183,389	715	251,673	7,011	96,794	939,123
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	5,931,239	1,360,648	430,035	0	0	384,433	2,751	517,362	20,329	271,532	2,944,149
128		Total Plant Specific	L117,118,123,126-127	11,205,000	2,489,443	1,843,947	0	0	693,609	4,242	939,322	33,434	450,416	4,750,587

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	118,307	26,332	18,872	0	0	7,342	45	9,940	356	4,792	50,628
130	6530	Network Operations	L10	4,377,453	974,311	698,297	0	0	271,677	1,677	367,788	13,161	177,300	1,873,242
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	2,220,281	1,373,403		0		846,878		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	1,134,320	252,471	180,948	0	0	70,399	435	95,304	3,410	45,943	485,410
133		Dep - COE Switching	L4	1,526,309	570,849		0		136,165		214,723		50,525	554,047
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	8,144,723	1,308,366	3,531,262	0	0	382,479	2,315	481,659	22,700	234,998	2,180,944
136		Dep - IOT	L8	(259)	(65)		0		(18)		(25)		(13)	(138)
137		Dep - Cable & Wire Facilities	L9	11,348,224	2,603,324	822,784	0	0	735,535	5,264	989,867	38,895	519,521	5,633,034
138		Total 6561	L132-137	22,153,317	4,734,945	4,534,994	0	0	1,324,560	8,014	1,781,528	65,005	850,974	8,853,297
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	28,869,358	7,108,991	5,252,163	0	0	2,450,457	9,736	2,159,256	78,522	1,033,066	10,777,167
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	696,342	284,026	0	0	0	32,008	0	127,870	0	0	252,438
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	128,055			0		0		0		0	128,055
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	87,267	11,676		0		3,585		5,898		5,525	60,583
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	215,322	11,676	0	0	0	3,585	0	5,898	0	5,525	188,638

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	77,956	77,956									0
153		Directory Advertising	Alloc 27	21,608										21,608
154		All other	Alloc 28	1,104,527	46,612	9,875	0	0	6,979	436	8,267	20,900		1,011,458
155		End User payment & collection	Alloc 21	1,738,348	429,040	0	0	0	208,982	0	369,959	0		730,367
156		End User billing inquiry	Alloc 30	1,148,165	82,569	103,377	0	0	83,353	0	20,496	0		858,370
157		IXC service order processing	Alloc 32	103,377	24,877	65,859	0	0	5,203	7,438	0	0		0
158		IXC payment and collection	Alloc 33	0	0	0	0	0	0	0	0	0		0
159		IXC billing inquiry	Alloc 34	42,791	21,743	4,569	0	0	15,964	515	0	0		0
160		Future Use												
161		Total Category 1	L152-160	4,236,772	682,797	183,680	0	0	320,481	8,389	398,722	20,900	0	2,621,803
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	135,226	57,783		0		62,159		15,284		0	0
163		OB&C - Expense	Alloc 38	425,681	126,958		0		74,681		74,681		0	149,361
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	133,864	66,932		0		33,466		33,466			0
168		Subscriber Line Charge	Alloc 29	22,404	22,404		0		0		0			0
169		Total Category 2	L162-168	717,175	274,077	0	0	0	170,306	0	123,431	0	0	149,361
170		Subtotal Categories 1 & 2	L161,169	4,953,947	956,874	183,680	0	0	490,787	8,389	522,153	20,900	0	2,771,164

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Category 3 - Other Commercial														
171		Telcom Relay Service	Alloc 45	122,055	122,055		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	5,076,002	1,078,929	183,680	0	0	490,787	8,389	522,153	20,900	0	2,771,164
174		Total Customer Operations	L144-146,151,173	5,987,666	1,374,631	183,680	0	0	526,380	8,389	655,921	20,900	5,525	3,212,240
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	19,543,349	4,387,277	2,402,611	0	0	1,365,879	13,532	1,792,744	61,401	551,151	8,968,754
Corporate Operations Expenses														
176	6710	Executive & Planning	L175	1,033,197	231,942	127,019	0	0	72,210	715	94,777	3,246	29,138	474,150
177	6720	General & Administrative												
177		Other Direct	Alloc 46	104,612	104,612	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	9,853,493	2,212,006	1,211,364	0	0	688,658	6,823	903,877	30,958	277,883	4,521,924
180		Total 6720	L177-179	9,958,105	2,316,618	1,211,364	0	0	688,658	6,823	903,877	30,958	277,883	4,521,924
181		Total Corporate Operations	L176,180	10,991,302	2,548,560	1,338,383	0	0	760,868	7,538	998,654	34,204	307,021	4,996,074
182		Total Operating Expenses	L128,143,174,181	57,053,326	13,521,625	8,618,173	0	0	4,431,314	29,905	4,753,153	167,060	1,796,028	23,736,068
Operating Taxes														
183	183	7100	Other Operating	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	132,233	29,432	21,094	0	0	8,207	51	11,110	398	5,356	56,585
185	7240	Ad Valorem Taxes - Direct	Alloc 40	0	0	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	132,233	29,432	21,094	0	0	8,207	51	11,110	398	5,356	56,585
187	7370	Special Charges	L181	35,500	8,231	4,323	0	0	2,457	24	3,225	110	992	16,138
188		Total Operating Exp & Taxes	L182,186,187	57,221,059	13,559,288	8,643,590	0	0	4,441,978	29,980	4,767,488	167,568	1,802,376	23,808,791
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	35,067,742	8,824,343	4,108,596	0	0	3,117,418	21,966	2,985,960	102,563	951,402	14,955,494

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15											
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	419,236	93,311	66,877	0	0	26,019	161	35,224	1,260	16,980	179,404
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	751,433	166,886	105,070	0	0	46,861	308	63,122	2,373	31,520	335,293
201	7540	Interest On Customer Dep	L41	11,310	2,512	1,581	0	0	705	5	950	36	474	5,047
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	57,232,369	13,561,800	8,645,171	0	0	4,442,683	29,985	4,768,438	167,604	1,802,850	23,813,838

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	40,700	40,505	55	0	20	120	0	195
2 Circuits	11,706	11,599	29	0	10	68	0	107
3 Circuit Miles	160,675.71	154,009.88	1,453.24	0.00	849.50	4,363.09	0.00	6,665.83
4 Wideband Channels	1,359	0	1,251	0	0	13	95	1,359
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	878,063	375,201		0		403,616		99,246		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	3,489,619	1,423,358	0	0	0	160,402	0	640,800	0	0	1,265,059
15 OB&C Expense	425,681	126,958		0		74,681		74,681		0	149,361

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	419,236
18 Account 7500 - Fixed Charges	751,433
19 Account 7540 - Interest on Customer Deposits	11,310
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.000000

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.547669	0.000000	0.177197	0.275134	0.000000	0.000000	1.000000
2 Weighted Dem	0.266558	0.000000	0.034774	0.057493	0.053584	0.587591	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.070534	0.094922	0.048852	0.535692	1.000000
6 Conversation Minute Factor	0.609175	0.000000	0.191959	0.198866	0.000000		1.000000
7 Conversation Minute Miles Factor	0.596152	0.000000	0.187798	0.216050	0.000000		1.000000
8 Host Remote Factor	0.128790	0.000000	0.040760	0.068897	0.000000	0.761553	1.000000
9 Subscriber Line Usage Factor	0.133791	0.000000	0.041085	0.067580	0.063309	0.694235	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.765062	0.000000	0.234938	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FARMERS TELEPHONE COOPERATIVE, INC.
SUMMARY OF ANNUAL INTERSTATE SPECIAL ACCESS SERVICE REVENUES
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$4,197,966
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$4,198,011
3. Variance (Line 2 - Line 1) Due to rounding	\$45
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	(\$433,161)

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL METALLIC CHANNEL TERM.	0.00	\$20.44	\$0.00	\$20.44	\$0.00	\$0.00
SPL METALLIC CHAN TERM NONRECURRING CHG	0.00	\$112.94	\$0.00	\$112.94	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE FACILITY	0.00	\$31.81	\$0.00	\$31.81	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE TERMINATION	0.00	\$2.21	\$0.00	\$2.21	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - THREE PREMISES	0.00	\$4.81	\$0.00	\$4.81	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - SERIES	0.00	\$4.81	\$0.00	\$4.81	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM 2-WIRE	0.00	\$9.81	\$0.00	\$9.81	\$0.00	\$0.00
SPL TELEGRAPH CHAN TERM NONRECURRING CHG	0.00	\$112.94	\$0.00	\$112.94	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM 4-WIRE	0.00	\$14.13	\$0.00	\$14.13	\$0.00	\$0.00
SPL TELEGRAPH CHAN TERM NONRECURRING CHG	0.00	\$112.94	\$0.00	\$112.94	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE FACILITY	0.00	\$1.70	\$0.00	\$1.70	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE TERMINATION	0.00	\$14.67	\$0.00	\$14.67	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - TWO-WIRE	0.00	\$2.31	\$0.00	\$2.31	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - FOUR-WIRE	0.00	\$2.31	\$0.00	\$2.31	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM 2-WIRE	72.00	\$17.98	\$1,294.56	\$16.74	\$1,205.28	-\$89.28
SPL VOICE CHAN TERM 2W NONRECURRING CHG	0.00	\$205.26	\$0.00	\$205.26	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM-FOUR WIRE	24.00	\$25.61	\$614.64	\$23.85	\$572.40	-\$42.24
SPL VOICE CHAN TERM 4W NONRECURRING CHG	0.00	\$205.26	\$0.00	\$205.26	\$0.00	\$0.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	420.00	\$1.60	\$672.00	\$1.49	\$625.80	-\$46.20
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	108.00	\$14.37	\$1,551.96	\$13.38	\$1,445.04	-\$106.92
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$2.71	\$0.00	\$2.71	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	0.00	\$2.71	\$0.00	\$2.71	\$0.00	\$0.00
SPECIAL DATA BRIDGING TWO-WIRE	0.00	\$5.25	\$0.00	\$5.25	\$0.00	\$0.00
SPECIAL DATA BRIDGING FOUR-WIRE	0.00	\$5.25	\$0.00	\$5.25	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING TWO WIRE	0.00	\$5.25	\$0.00	\$5.25	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING FOUR-WIRE	0.00	\$5.25	\$0.00	\$5.25	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL TWO-WIRE	0.00	\$19.89	\$0.00	\$19.89	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL FOUR-WIRE	0.00	\$105.50	\$0.00	\$105.50	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE TWO-WIRE	0.00	\$21.29	\$0.00	\$21.29	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE FOUR-WIRE	0.00	\$108.38	\$0.00	\$108.38	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SPLIT BAND	0.00	\$7.97	\$0.00	\$7.97	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SUMMATION	0.00	\$3.11	\$0.00	\$3.11	\$0.00	\$0.00
SPECIAL TELEMETRY PASSIVE BRIDGING	0.00	\$0.22	\$0.00	\$0.22	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING C TYPE	0.00	\$2.40	\$0.00	\$2.40	\$0.00	\$0.00
SPL VOICE CONDITIONING IMPRVD ATTENUATION	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VOICE CONDITIONING IMPRVD ENVELOPE DELAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING DATA CAPABIL	0.00	\$3.20	\$0.00	\$3.20	\$0.00	\$0.00
SPL VOICE CONDITIONING TELEPHOTO CAPABIL	0.00	\$3.88	\$0.00	\$3.88	\$0.00	\$0.00
SPL VOICE CONDITIONING SEALING CURRENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 2-W	0.00	\$4.32	\$0.00	\$4.32	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 4-W	0.00	\$4.32	\$0.00	\$4.32	\$0.00	\$0.00
SPL VOICE CUST. SPECIFIED RECEIVE LEVEL	0.00	\$1.56	\$0.00	\$1.56	\$0.00	\$0.00
SPECIAL VOICE MULTIPLEXING	0.00	\$97.32	\$0.00	\$97.32	\$0.00	\$0.00
SPECIAL VOICE SIGNALING CAPABILITY	0.00	\$11.03	\$0.00	\$11.03	\$0.00	\$0.00
SPECIAL VOICE SELECTIVE SIGNALING	0.00	\$2.80	\$0.00	\$2.80	\$0.00	\$0.00
SPL VOICE TRANSFER 4-PORT ARRANGEMENT	0.00	\$1.35	\$0.00	\$1.35	\$0.00	\$0.00
SPL VOICE TRANSFER 5-PORT ARRANGEMENT	0.00	\$3.07	\$0.00	\$3.07	\$0.00	\$0.00
SPECIAL VOICE PUBLIC PACKET SWITCH NETWORK	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 200 TO 3500 HZ MONTH	0.00	\$26.50	\$0.00	\$26.50	\$0.00	\$0.00
200 TO 3500 HZ MONTH NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CHAN TERM 200 TO 3500 HZ DAY	0.00	\$2.65	\$0.00	\$2.65	\$0.00	\$0.00
200 TO 3500 HZ DAY NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ MONTH	0.00	\$19.13	\$0.00	\$19.13	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ DAY	0.00	\$1.91	\$0.00	\$1.91	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ MONTH	0.00	\$19.13	\$0.00	\$19.13	\$0.00	\$0.00
50 TO 8000 HZ MONTH NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ DAY	0.00	\$1.91	\$0.00	\$1.91	\$0.00	\$0.00
50 TO 8000 HZ DAY NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ MONTH	0.00	\$19.13	\$0.00	\$19.13	\$0.00	\$0.00
50 TO 15000 HZ MONTH NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ DAY	0.00	\$1.91	\$0.00	\$1.91	\$0.00	\$0.00
50 TO 15000 HZ DAY NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ MO.	0.00	\$1.75	\$0.00	\$1.75	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ DAY	0.00	\$0.18	\$0.00	\$0.18	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ MO.	0.00	\$2.54	\$0.00	\$2.54	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ DAY	0.00	\$0.25	\$0.00	\$0.25	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ MO.	0.00	\$3.81	\$0.00	\$3.81	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ DAY	0.00	\$0.38	\$0.00	\$0.38	\$0.00	\$0.00

John Stasoulakis, Inc.

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ MO.	0.00	\$5.09	\$0.00	\$5.09	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ DAY	0.00	\$0.51	\$0.00	\$0.51	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ MO.	0.00	\$14.67	\$0.00	\$14.67	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ DAY	0.00	\$1.47	\$0.00	\$1.47	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ MO.	0.00	\$25.51	\$0.00	\$25.51	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ DAY	0.00	\$2.55	\$0.00	\$2.55	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ MO.	0.00	\$38.26	\$0.00	\$38.26	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ DAY	0.00	\$3.83	\$0.00	\$3.83	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ MO.	0.00	\$51.02	\$0.00	\$51.02	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ DAY	0.00	\$5.10	\$0.00	\$5.10	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP MO.	0.00	\$17.90	\$0.00	\$17.90	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP DAY	0.00	\$1.79	\$0.00	\$1.79	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING MO.	0.00	\$11.02	\$0.00	\$11.02	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING DAY	0.00	\$1.10	\$0.00	\$1.10	\$0.00	\$0.00
SPECIAL AUDIO STEREO	0.00	\$18.03	\$0.00	\$18.03	\$0.00	\$0.00
SPECIAL AUDIO STEREO	0.00	\$1.80	\$0.00	\$1.80	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO.	0.00	\$329.56	\$0.00	\$329.56	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY	0.00	\$181.26	\$0.00	\$181.26	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO. [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO.	0.00	\$321.52	\$0.00	\$321.52	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY	0.00	\$176.84	\$0.00	\$176.84	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO. [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO.	0.00	\$341.65	\$0.00	\$341.65	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY	0.00	\$187.91	\$0.00	\$187.91	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO. [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO.	0.00	\$354.62	\$0.00	\$354.62	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY	0.00	\$195.04	\$0.00	\$195.04	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO. [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY MO.	0.00	\$301.84	\$0.00	\$301.84	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY DAY	0.00	\$166.01	\$0.00	\$166.01	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION MO.	0.00	\$321.49	\$0.00	\$321.49	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION DAY	0.00	\$176.82	\$0.00	\$176.82	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 2.4 KBPS MO.	0.00	\$28.84	\$0.00	\$28.84	\$0.00	\$0.00
SPL DIG DATA 2.4 KBPS NONRECURRING CHARGE	0.00	\$244.77	\$0.00	\$244.77	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO.	0.00	\$28.84	\$0.00	\$28.84	\$0.00	\$0.00
SPL DIG DATA 4.8 KBPS NONRECURRING CHARGE	0.00	\$244.77	\$0.00	\$244.77	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	0.00	\$28.84	\$0.00	\$28.84	\$0.00	\$0.00
SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE	0.00	\$244.77	\$0.00	\$244.77	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 19.2 KBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	144.00	\$28.84	\$4,152.96	\$26.85	\$3,866.40	-\$286.56
SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE	0.00	\$244.77	\$0.00	\$244.77	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 64.0 KBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 2.4 KBPS MO.	0.00	\$1.74	\$0.00	\$1.74	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	0.00	\$1.74	\$0.00	\$1.74	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$1.74	\$0.00	\$1.74	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	1,998.72	\$1.74	\$3,477.77	\$1.62	\$3,237.93	-\$239.85
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO.	0.00	\$12.46	\$0.00	\$12.46	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	0.00	\$12.46	\$0.00	\$12.46	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$12.46	\$0.00	\$12.46	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	166.08	\$22.53	\$3,741.78	\$20.98	\$3,484.36	-\$257.42
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL DIGITAL DATA BRIDGING	0.00	\$5.25	\$0.00	\$5.25	\$0.00	\$0.00
SPL DIGITAL DATA LOOP TRANSFER ARRANGEMENT	0.00	\$5.57	\$0.00	\$5.57	\$0.00	\$0.00
SPL DIG DATA PPS 9.6 KBPS ARRANGEMENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA PPS 56.0 KBPS ARRANGEMENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 2.4 KBPS MO.	0.00	\$25.38	\$0.00	\$25.38	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 4.8 KBPS MO.	0.00	\$25.38	\$0.00	\$25.38	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 9.6 KBPS MO.	0.00	\$33.29	\$0.00	\$33.29	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 56.0 KBPS MO.	0.00	\$34.47	\$0.00	\$34.47	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	9,247.30	\$80.72	\$746,442.06	\$75.16	\$695,027.07	-\$51,414.99
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	0.00	\$389.93	\$0.00	\$389.93	\$0.00	\$0.00

John Stankovic, Inc.

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL HIGH CAP CHAN TERM 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 3.152 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 6.312 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	12.00	\$738.05	\$8,856.60	\$687.20	\$8,246.40	-\$610.20
SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3]	0.00	\$889.48	\$0.00	\$889.48	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 274.176 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 64 KBPS MO.	0.00	\$2.25	\$0.00	\$2.25	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 1.544 MBPS MO.	114,857.38	\$10.01	\$1,149,722.37	\$9.32	\$1,070,470.78	-\$79,251.59
SPL HIGH CAP CHAN MILE FACILTY 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 44.736 MBPS MO.	6,242.92	\$80.78	\$504,303.08	\$75.21	\$469,530.01	-\$34,773.06
SPL HIGH CAP CHAN MILE FCLTY 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 64 KBPS MO.	0.00	\$29.10	\$0.00	\$29.10	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	7,019.55	\$47.32	\$332,165.11	\$44.06	\$309,281.37	-\$22,883.73
SPL HIGH CAP CHAN MILE TERM 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	409.34	\$342.07	\$140,022.93	\$318.50	\$130,374.79	-\$9,648.14
SPL HIGH CAP CHAN MILE TERM 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS4 TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1	201.94	\$273.11	\$55,151.83	\$254.29	\$51,351.32	-\$3,800.51
SPL HIGH CAPACITY MULTIPLEXING DS2 TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1C TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	30.14	\$78.54	\$2,367.20	\$73.13	\$2,204.14	-\$163.06
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	0.00	\$113.86	\$0.00	\$113.86	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 20 2.4KBPS	0.00	\$135.23	\$0.00	\$135.23	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 10 4.8KBPS	0.00	\$83.00	\$0.00	\$83.00	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 5 9.6KBPS	0.00	\$72.53	\$0.00	\$72.53	\$0.00	\$0.00
SPL HIGH CAPACITY AUTO LOOP TRANSFER	0.00	\$363.19	\$0.00	\$363.19	\$0.00	\$0.00
SPL HIGH CAPACITY TRANSFER ARRANGEMENT	0.00	\$154.35	\$0.00	\$154.35	\$0.00	\$0.00
SPL HIGH CAPACITY NCT EQUIP 1.544 MBPS	0.00	\$76.50	\$0.00	\$76.50	\$0.00	\$0.00
SPL HIGH CAPACITY NCT EQUIP AUTO LOOP TRANSFER	0.00	\$836.18	\$0.00	\$836.18	\$0.00	\$0.00
SPL SOCS CHAN TERM OC3 155.520 MBPS	3.00	\$1,443.33	\$4,329.99	\$1,343.88	\$4,031.64	-\$298.35
SPL SOCS CHAN TERM OC3 155.520 MBPS NRC	0.00	\$360.00	\$0.00	\$360.00	\$0.00	\$0.00
SPL SOCS CHAN TERM OC12 622.08 MBPS	0.00	\$2,200.00	\$0.00	\$2,200.00	\$0.00	\$0.00
SPL SOCS CHAN TERM OC12 622.08 MBPS NRC	0.00	\$360.00	\$0.00	\$360.00	\$0.00	\$0.00
SPL SOCS CHAN MILE FACILITY OC3 155.520 MBPS	0.00	\$120.00	\$0.00	\$120.00	\$0.00	\$0.00
SPL SOCS CHAN MILE FACILITY OC12 622.08 MBPS	0.00	\$230.00	\$0.00	\$230.00	\$0.00	\$0.00
SPL SOCS CHAN MILE TERM OC3 155.520 MBPS	0.00	\$430.00	\$0.00	\$430.00	\$0.00	\$0.00
SPL SOCS CHAN MILE TERM OC12 622.08 MBPS	0.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00
SPL SOCS CUST NODE OC3 155.520 MBPS	0.00	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00
SPL SOCS CUST NODE OC3 155.520 MBPS NRC	0.00	\$230.00	\$0.00	\$230.00	\$0.00	\$0.00
SPL SOCS CUST NODE OC12 622.08 MBPS	0.00	\$1,140.00	\$0.00	\$1,140.00	\$0.00	\$0.00
SPL SOCS CUST NODE OC12 622.08 MBPS NRC	0.00	\$230.00	\$0.00	\$230.00	\$0.00	\$0.00
SPL SOCS CUST PREM PORT OC3 155.52 MBPS	0.00	\$120.00	\$0.00	\$120.00	\$0.00	\$0.00
SPL SOCS CUST PREM PORT OC3 155.52 MBPS NRC	0.00	\$248.00	\$0.00	\$248.00	\$0.00	\$0.00
SPL SOCS CUST PREM PORT STS-1 51.84 MBPS	0.00	\$155.00	\$0.00	\$155.00	\$0.00	\$0.00
SPL SOCS CUST PREM PORT STS-1 51.84 MBPS NRC	0.00	\$248.00	\$0.00	\$248.00	\$0.00	\$0.00
SPL SOCS CUST PREM PORT DS3 44.736 MBPS	0.00	\$155.00	\$0.00	\$155.00	\$0.00	\$0.00
SPL SOCS CUST PREM PORT DS3 44.736 MBPS NRC	0.00	\$248.00	\$0.00	\$248.00	\$0.00	\$0.00
SPL SOCS CUST PREM PORT DS1 1.544 MBPS	0.00	\$40.00	\$0.00	\$40.00	\$0.00	\$0.00
SPL SOCS CUST PREM PORT DS1 1.544 MBPS NRC	0.00	\$63.00	\$0.00	\$63.00	\$0.00	\$0.00
Add/Drop Multiplexing CO Port-OC3/OC3c 155.52 MBPS	0.00	\$120.00	\$0.00	\$120.00	\$0.00	\$0.00
Add/Drop Multiplexing CO Port-DS3 44.736 MBPS	0.00	\$80.00	\$0.00	\$80.00	\$0.00	\$0.00
Add/Drop Multiplexing CO Port-DS1 1.544 MBPS	0.00	\$40.00	\$0.00	\$40.00	\$0.00	\$0.00
SPL ETS CHAN TERM 10 MBPS < 300 FEET	13.00	\$132.03	\$1,716.39	\$112.23	\$1,458.93	-\$257.46
SPL ETS CHAN TERM 10 MBPS < 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 20 MBPS < 300 FEET	42.00	\$144.99	\$6,089.58	\$123.24	\$5,176.14	-\$913.44
SPL ETS CHAN TERM 20 MBPS < 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 50 MBPS < 300 FEET	0.00	\$174.15	\$0.00	\$148.03	\$0.00	\$0.00
SPL ETS CHAN TERM 50 MBPS < 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 100 MBPS < 300 FEET	7.80	\$193.59	\$1,510.00	\$164.55	\$1,283.50	-\$226.50
SPL ETS CHAN TERM 100 MBPS < 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 250 MBPS < 300 FEET	16.80	\$243.00	\$4,082.40	\$206.55	\$3,470.04	-\$612.36
SPL ETS CHAN TERM 250 MBPS < 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 500 MBPS < 300 FEET	0.00	\$360.45	\$0.00	\$306.38	\$0.00	\$0.00
SPL ETS CHAN TERM 500 MBPS < 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS CHAN TERM 750 MBPS < 300 FEET	0.00	\$420.39	\$0.00	\$357.33	\$0.00	\$0.00
SPL ETS CHAN TERM 750 MBPS < 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00

John Stankovic, Inc.

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL ETS CHAN TERM 1 GBPS < 300 FEET	156.20	\$479.52	\$74,901.02	\$407.59	\$63,665.87	-\$11,235.15
SPL ETS CHAN TERM 1 GBPS < 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS CHAN TERM 10 GBPS < 300 FEET	0.00	\$1,375.00	\$0.00	\$1,168.75	\$0.00	\$0.00
SPL ETS CHAN TERM 10 GBPS < 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS CHAN TERM 10 MBPS > 300 FEET	48.00	\$177.39	\$8,514.72	\$150.78	\$7,237.51	-\$1,277.21
SPL ETS CHAN TERM 10 MBPS > 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 20 MBPS > 300 FEET	2,617.00	\$181.39	\$474,697.63	\$154.18	\$403,492.99	-\$71,204.64
SPL ETS CHAN TERM 20 MBPS > 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 50 MBPS > 300 FEET	225.60	\$234.90	\$52,993.44	\$199.67	\$45,044.42	-\$7,949.02
SPL ETS CHAN TERM 50 MBPS > 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 100 MBPS > 300 FEET	56.40	\$240.35	\$13,555.74	\$204.30	\$11,522.38	-\$2,033.36
SPL ETS CHAN TERM 100 MBPS > 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 250 MBPS > 300 FEET	2.00	\$338.58	\$677.16	\$287.79	\$575.59	-\$101.57
SPL ETS CHAN TERM 250 MBPS > 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 500 MBPS > 300 FEET	0.00	\$482.76	\$0.00	\$410.35	\$0.00	\$0.00
SPL ETS CHAN TERM 500 MBPS > 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS CHAN TERM 750 MBPS > 300 FEET	0.00	\$563.76	\$0.00	\$479.20	\$0.00	\$0.00
SPL ETS CHAN TERM 750 MBPS > 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS CHAN TERM 1 GBPS > 300 FEET	6.60	\$644.76	\$4,255.42	\$548.05	\$3,617.10	-\$638.31
SPL ETS CHAN TERM 1 GBPS > 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS CHAN TERM 10 GBPS > 300 FEET	0.00	\$2,000.00	\$0.00	\$1,700.00	\$0.00	\$0.00
SPL ETS CHAN TERM 10 GBPS > 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS BASIC PORT 10 MBPS	61.00	\$144.18	\$8,794.98	\$122.55	\$7,475.73	-\$1,319.25
SPL ETS BASIC PORT 10 MBPS NRC	0.00	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00
SPL ETS BASIC PORT 20 MBPS	2,647.00	\$151.16	\$400,120.52	\$128.49	\$340,102.44	-\$60,018.08
SPL ETS BASIC PORT 20 MBPS NRC	0.00	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00
SPL ETS BASIC PORT 50 MBPS	240.00	\$178.20	\$42,768.00	\$151.47	\$36,352.80	-\$6,415.20
SPL ETS BASIC PORT 50 MBPS NRC	0.00	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00
SPL ETS BASIC PORT 100 MBPS	64.20	\$181.39	\$11,645.24	\$154.18	\$9,898.45	-\$1,746.79
SPL ETS BASIC PORT 100 MBPS NRC	0.00	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00
SPL ETS BASIC PORT 250 MBPS	14.40	\$243.00	\$3,499.20	\$206.55	\$2,974.32	-\$524.88
SPL ETS BASIC PORT 250 MBPS NRC	0.00	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00
SPL ETS BASIC PORT 500 MBPS	0.00	\$338.58	\$0.00	\$287.79	\$0.00	\$0.00
SPL ETS BASIC PORT 500 MBPS NRC	0.00	\$1,350.00	\$0.00	\$1,350.00	\$0.00	\$0.00
SPL ETS BASIC PORT 750 MBPS	0.00	\$426.87	\$0.00	\$362.84	\$0.00	\$0.00
SPL ETS BASIC PORT 750 MBPS NRC	0.00	\$1,350.00	\$0.00	\$1,350.00	\$0.00	\$0.00
SPL ETS BASIC PORT 1 GBPS	175.45	\$480.69	\$84,337.06	\$408.59	\$71,686.50	-\$12,650.56
SPL ETS BASIC PORT 1 GBPS NRC	0.00	\$1,350.00	\$0.00	\$1,350.00	\$0.00	\$0.00
SPL ETS BASIC PORT 10 GBPS	0.00	\$1,060.00	\$0.00	\$901.00	\$0.00	\$0.00
SPL ETS BASIC PORT 10 GBPS NRC	0.00	\$1,350.00	\$0.00	\$1,350.00	\$0.00	\$0.00
SPL ETS INTERCONNECTION PORT 44.736 MBPS	0.00	\$1,448.28	\$0.00	\$1,231.04	\$0.00	\$0.00
SPL ETS INTERCONNECTION PORT 44.736 MBPS NRC	0.00	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00
SPL ETS INTERCONNECTION PORT 155.52 MBPS	0.00	\$1,737.45	\$0.00	\$1,476.83	\$0.00	\$0.00
SPL ETS INTERCONNECTION PORT 155.52 MBPS NRC	0.00	\$1,240.00	\$0.00	\$1,240.00	\$0.00	\$0.00
SPL ETS INTERCONNECTION PORT 622.08 MBPS	0.00	\$2,896.56	\$0.00	\$2,462.08	\$0.00	\$0.00
SPL ETS INTERCONNECTION PORT 622.08 MBPS NRC	0.00	\$1,550.00	\$0.00	\$1,550.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 5 MBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 5 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 10 MBPS	12.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 10 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 20 MBPS	39.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 20 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 50 MBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 50 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 100 MBPS	16.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 100 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 250 MBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 250 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 500 MBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 500 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 750 MBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 750 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 1 GBPS	24.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 1 GBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 5 MBPS	0.00	\$52.65	\$0.00	\$44.75	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 5 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 10 MBPS	25.00	\$101.25	\$2,531.25	\$86.06	\$2,151.56	-\$379.69
SPL ETS INTERSWITCH EVC 10 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 20 MBPS	1,417.50	\$181.39	\$257,120.33	\$154.18	\$218,552.28	-\$38,568.05
SPL ETS INTERSWITCH EVC 20 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00

John Stasoulakis, Inc.

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL ETS INTERSWITCH EVC 50 MBPS	144.60	\$270.54	\$39,120.08	\$229.96	\$33,252.07	-\$5,868.01
SPL ETS INTERSWITCH EVC 50 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 100 MBPS	52.80	\$402.09	\$21,230.35	\$341.78	\$18,045.80	-\$3,184.55
SPL ETS INTERSWITCH EVC 100 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 250 MBPS	0.00	\$740.34	\$0.00	\$629.29	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 250 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 500 MBPS	0.00	\$1,480.68	\$0.00	\$1,258.58	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 500 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 750 MBPS	0.00	\$2,221.02	\$0.00	\$1,887.87	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 750 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 1 GBPS	5.50	\$2,575.80	\$14,166.90	\$2,189.43	\$12,041.87	-\$2,125.04
SPL ETS INTERSWITCH EVC 1 GBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 10 GBPS	0.00	\$7,071.25	\$0.00	\$6,010.56	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 10 GBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 5 MBPS	0.00	\$32.40	\$0.00	\$27.54	\$0.00	\$0.00
SPL ETS EXTENDED EVC 5 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 10 MBPS	0.00	\$58.32	\$0.00	\$49.57	\$0.00	\$0.00
SPL ETS EXTENDED EVC 10 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 20 MBPS	0.00	\$116.64	\$0.00	\$99.14	\$0.00	\$0.00
SPL ETS EXTENDED EVC 20 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 50 MBPS	0.00	\$179.82	\$0.00	\$152.85	\$0.00	\$0.00
SPL ETS EXTENDED EVC 50 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 100 MBPS	0.00	\$289.98	\$0.00	\$246.48	\$0.00	\$0.00
SPL ETS EXTENDED EVC 100 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 250 MBPS	0.00	\$466.56	\$0.00	\$396.58	\$0.00	\$0.00
SPL ETS EXTENDED EVC 250 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 500 MBPS	0.00	\$933.12	\$0.00	\$793.15	\$0.00	\$0.00
SPL ETS EXTENDED EVC 500 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 750 MBPS	0.00	\$1,399.68	\$0.00	\$1,189.73	\$0.00	\$0.00
SPL ETS EXTENDED EVC 750 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 1 GBPS	0.00	\$1,608.66	\$0.00	\$1,367.36	\$0.00	\$0.00
SPL ETS EXTENDED EVC 1 GBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 10 GBPS	0.00	\$2,500.00	\$0.00	\$2,125.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 10 GBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 10 MBPS	0.00	\$145.80	\$0.00	\$123.93	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 10 MBPS NRC	0.00	\$1,250.00	\$0.00	\$1,250.00	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 20 MBPS	0.00	\$162.00	\$0.00	\$137.70	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 20 MBPS NRC	0.00	\$1,250.00	\$0.00	\$1,250.00	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 50 MBPS	0.00	\$186.30	\$0.00	\$158.36	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 50 MBPS NRC	0.00	\$1,250.00	\$0.00	\$1,250.00	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 100 MBPS	0.00	\$210.60	\$0.00	\$179.01	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 100 MBPS NRC	0.00	\$1,250.00	\$0.00	\$1,250.00	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 250 MBPS	0.00	\$267.30	\$0.00	\$227.21	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 250 MBPS NRC	0.00	\$1,250.00	\$0.00	\$1,250.00	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 500 MBPS	0.00	\$360.45	\$0.00	\$306.38	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 500 MBPS NRC	0.00	\$1,600.00	\$0.00	\$1,600.00	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 750 MBPS	0.00	\$405.00	\$0.00	\$344.25	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 750 MBPS NRC	0.00	\$1,600.00	\$0.00	\$1,600.00	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 1 GBPS	0.00	\$479.52	\$0.00	\$407.59	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 1 GBPS NRC	0.00	\$1,600.00	\$0.00	\$1,600.00	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 10 GBPS	0.00	\$1,060.00	\$0.00	\$901.00	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 10 GBPS NRC	0.00	\$1,600.00	\$0.00	\$1,600.00	\$0.00	\$0.00
SPL ETS CHAN MILE FACILITY 10 MBPS	0.00	\$48.60	\$0.00	\$41.31	\$0.00	\$0.00
SPL ETS CHAN MILE FACILITY 20 MBPS	0.00	\$48.60	\$0.00	\$41.31	\$0.00	\$0.00
SPL ETS CHAN MILE FACILITY 50 MBPS	0.00	\$48.60	\$0.00	\$41.31	\$0.00	\$0.00
SPL ETS CHAN MILE FACILITY 100 MBPS	0.00	\$64.80	\$0.00	\$55.08	\$0.00	\$0.00
SPL ETS CHAN MILE FACILITY 250 MBPS	0.00	\$81.00	\$0.00	\$68.85	\$0.00	\$0.00
SPL ETS CHAN MILE FACILITY 500 MBPS	0.00	\$97.20	\$0.00	\$82.62	\$0.00	\$0.00
SPL ETS CHAN MILE FACILITY 750 MBPS	0.00	\$129.60	\$0.00	\$110.16	\$0.00	\$0.00
SPL ETS CHAN MILE FACILITY 1 GBPS	0.00	\$162.00	\$0.00	\$137.70	\$0.00	\$0.00
SPL ETS CHAN MILE FACILITY 10 GBPS	0.00	\$325.00	\$0.00	\$276.25	\$0.00	\$0.00
VLAN Service Establishment Charge	0.00	\$255.00	\$0.00	\$255.00	\$0.00	\$0.00
VLAN Monthly Service Charge	15.00	\$60.00	\$900.00	\$60.00	\$900.00	\$0.00
Total			\$4,488,094.25		\$4,054,933.03	-\$433,161.22