

Arizona Farm Machinery Costs 2003|2004

Trent Teegerstrom
Research Specialist



Cooperative Extension

The University of Arizona • College of Agriculture and Life Sciences • Tucson, Arizona 85721

Publication AZ1351

Copies of this publication are available for purchase through the University of Arizona College of Agriculture and Life Science's publications system. Please visit <http://cals.arizona.edu/pubs/> or write to the following address:

CALSmart
4042 N. Campbell Avenue
Tucson, AZ 85719-1111
Phone: (520) 318-7275
Fax: (520) 795-8508
Toll free: 1-877-763-5315

In addition, you may freely download and print copies of the book from this site:
<http://cals.arizona.edu/arec/pubs/pubs.html>

Arizona Farm Machinery Costs 2003|2004 (AZ1351)

© 2004

Issued in furtherance of Cooperative Extension work, acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture, James A. Christenson, Director, Cooperative Extension, College of Agriculture and Life Sciences, The University of Arizona.

The University of Arizona is an equal opportunity, affirmative action institution. The University does not discriminate on the basis of race, color, religion, sex, national origin, age, disability, veteran status, or sexual orientation in its programs and activities.

Table of Contents

Part I: Introduction & Calculations

- 1 Equipment Purchase Prices
- 1 Depreciation
- 5 Capital Investment
- 5 Interest
- 6 Taxes, Housing, and Insurance
- 6 Repairs
- 7 Fuel and Oil
- 7 Adjustments to Purchase Price
- 8 Presentation Format
- 9 Abbreviations List
- 10 Tractor Models

Part II: Machinery Costs Tables

	2003 Price	2000 Price	\$ Change	% Change
Vehicles				
11 Pickup Truck, Mini	\$16,576	\$14,703	\$1,873	12.7%
12 Pickup Truck, 1/2 Ton	\$21,666	\$17,860	\$3,806	21.3%
13 Pickup Truck, 3/4 Ton	\$25,561	\$21,212	\$4,349	20.5%
14 Pickup Truck, 3/4 Ton 4WD	\$27,333	\$23,169	\$4,164	18.0%
15 Pickup Truck, 1 Ton	\$29,034	\$22,875	\$6,159	26.9%
16 Truck, 5 Ton w/1000 Gal Tank	\$42,897	\$39,638	\$3,259	8.2%
17 Truck, 5 Ton, Grain	\$51,234	\$48,138	\$3,096	6.4%
18 Truck, Module Hauler	\$151,477	\$144,955	\$6,522	4.5%
Tractors				
19 Tractor, 25 PTO HP	\$13,614	\$13,003	\$611	4.7%
20 Tractor, 35 PTO HP, MFWD	\$23,361	\$22,786	\$575	2.5%
21 Tractor, 40 PTO HP	\$24,349	\$21,942	\$2,407	11.0%
22 Tractor, 50 PTO HP, MFWD	\$30,203	\$29,041	\$1,162	4.0%
23 Tractor, 60 PTO HP	\$30,133	\$29,285	\$848	2.9%
24 Tractor, 70 PTO HP, MFWD	\$41,866	\$39,646	\$2,220	5.6%
25 Tractor, 80 PTO HP	\$39,443	\$36,784	\$2,659	7.2%
26 Tractor, 90 PTO HP, MFWD	\$49,751	\$—	\$49,751	0.0%
27 Tractor, 90 HP "MUDDER"	\$47,223	\$42,913	\$4,310	10.0%
28 Tractor, 100 PTO HP, MFWD	\$56,903	\$61,243	\$(4,340)	-7.1%
29 Tractor, 135 PTO HP	\$73,539	\$—	\$73,539	0.0%
30 Tractor, 150 PTO HP, MFWD	\$94,127	\$92,268	\$1,859	2.0%
31 Tractor, 170 PTO HP	\$95,284	\$—	\$95,284	0.0%
32 Tractor, 175 PTO HP, MFWD	\$113,842	\$—	\$113,842	0.0%
33 Tractor, 190 PTO HP	\$132,037	\$—	\$132,037	0.0%
34 Tractor, 215 PTO HP, MFWD	\$125,642	\$119,288	\$6,354	5.3%
35 Tractor, 335 Eng HP, Articulating	\$143,215	\$137,034	\$6,181	4.5%
36 Tractor, 375 Eng HP, Articulating	\$167,248	\$151,900	\$15,348	10.1%
37 Tractor, 400 Eng HP, Articulating	\$175,247	\$—	\$175,247	0.0%
38 Tractor, Crawler, Rubber Track	\$172,310	\$160,240	\$12,07	7.5%
Self-Propelled Harvesters				
39 Combine, Sm. Gr., PL20, 155 Bu	\$132,594	\$126,986	\$5,608	4.4%
40 Combine, Corn, 190 Bu, 6 Row	\$171,605	\$157,934	\$13,671	8.7%
41 Cotton Picker, 4 Row, HDC C	\$239,599	\$232,671	\$6,928	3.0%
42 Cotton Picker, 5 Row, HDC C	\$258,337	\$—	\$258,337	0.0%
43 Cotton Stripper, 4 Row, PSB PC	\$127,085	\$122,138	\$4,947	4.1%

Arizona Farm Machinery Costs, 2003|2004 — Arizona Cooperative Extension

	2003 Price	2000 Price	\$ Change	% Change	
Self-Propelled Harvesters Continued					
44	Forage Harvester, SP SB 14.0 PSB	\$205,616	\$208,616	\$(3,000)	-1.4%
45	Forage Harvester, SP WP 7.0 PSB	\$176,422	\$—	\$176,422	0.0%
46	Bale Wagon, SP PRC			\$—	0.0%
47	Bale Wagon, SP PRC w/Squeeze			\$—	0.0%
48	Windrower, 14.0', HS, SC	\$67,241	\$62,738	\$4,503	7.2%
49	Cauliflower Harvester, 18 Row	\$108,465	\$105,000	\$3,465	3.3%
50	Lettuce Harvester, 12 Row	\$91,937	\$89,000	\$2,937	3.3%
51	Chili Harvester, SP 2 Row	\$129,125	\$125,000	\$4,125	3.3%
52	Chili Harvester, SP 4 Row	\$194,204	\$188,000	\$6,204	3.3%
53	Catch Frame Harvester	\$150,648	\$133,493	\$17,155	12.9%
Spray Equipment					
54	High Clearance Sprayer, 18	\$76,582	\$70,308	\$6,274	8.9%
55	Over Vine Sprayer, 2 Row	\$23,359	\$22,100	\$1,259	5.7%
56	Directed Spray Rig, 8 Row	\$3,000	\$3,775	\$(775)	-20.5%
57	Directed Spray Rig, 16 Row	\$8,600	\$—	\$8,600	0.0%
58	Saddle Tk Sprayer, 2 Tk 8 Row	\$6,442	\$8,250	\$(1,808)	-21.9%
59	Spraycab	\$18,900	\$12,000	\$6,900	57.5%
60	Manual Spray Rig, 150 g on	\$2,000	\$2,400	\$(400)	-16.7%
61	Sprayer, Air Blast 500 GAL PTO		\$13,118	\$(13,118)	-100.0%
Trailed Harvest Equipment					
62	Bale Wagon, Pull	\$31,807	\$32,284	\$(477)	-1.5%
63	Baler, 1 Tn, 'BIG BALE'	\$90,000	\$90,000	\$—	0.0%
64	Baler, 2 Wire Auto PTO	\$22,125	\$21,935	\$190	0.9%
65	Baler, 3 Wire w/Motor	\$53,954	\$51,045	\$2,909	5.7%
66	Forage Harvester PTO RC2	\$39,919	\$36,672	\$3,247	8.9%
67	Forage Harvester PTO SB8.0	\$38,450	\$36,873	\$1,577	4.3%
68	Forage Harvester PTO WP7	\$37,000	\$32,023	\$4,977	15.5%
69	Forage Wagon PTO Unloader	\$35,000	\$30,000	\$5,000	16.7%
70	Tree Shaker, PTO	\$7,635	\$7,635	\$—	0.0%
71	Nut Harvester	\$17,335	\$14,835	\$2,500	16.9%
72	Module Builder	\$29,505	\$28,339	\$1,166	4.1%
73	Module Handler	\$65,532	\$62,000	\$3,532	5.7%
74	Mower, 7'	\$3,852	\$3,903	\$(51)	-1.3%
75	Potato Harvester, 2 Row	\$74,000	\$70,350	\$3,650	5.2%
76	Bean Knife Rig, 3 Pt/8 Row	\$13,783	\$13,040	\$743	5.7%
77	Rake, 9.5' LH	\$8,174	\$7,685	\$489	6.4%
78	Rake, 9.5' LH AND RH	\$19,044	\$15,900	\$3,144	19.8%
79	Rood, 3 Row w/Basket Cleaner	\$21,000	\$21,000	\$—	0.0%
80	Sweeper, 13' Tractor Mounted	\$24,500	\$22,475	\$2,025	9.0%
Grading/Leveling Equipment					
81	Blade Scraper, 10'	\$4,949	\$4,560	\$389	8.5%
82	Blade Scraper, 8'	\$2,774	\$3,145	\$(371)	-11.8%
83	Drag Scraper, 14'	\$5,521	\$5,127	\$394	7.7%
84	Landplane 14'x 60'	\$27,000	\$25,600	\$1,400	5.5%
85	Laser Receiver, Complete System	\$26,386	\$24,500	\$1,886	7.7%
86	Motor Grader, 12'	\$201,420	\$184,230	\$17,190	9.3%
Plows					
87	Moldboard Plow, 4-16 2 Way	\$8,288	\$7,470	\$818	11.0%
88	Moldboard Plow, 5-16 2 Way	\$10,952	\$10,329	\$623	6.0%
89	Subsoiler, Heavy Duty, 3 Shnk	\$5,000	\$4,400	\$600	13.6%

Arizona Farm Machinery Costs, 2003|2004 — Arizona Cooperative Extension

	2003 Price	2000 Price	\$ Change	% Change	
Plows Continued					
90	Subsoiler, Heavy Duty, 7 Shnk	\$7,851	\$7,290	\$561	7.7%
91	Switch Plow, 6-16	\$10,500	\$10,200	\$300	2.9%
92	V-Ripper, 5 Shnk	\$7,257	\$5,331	\$1,926	36.1%
93	V-Ripper, 7 Shnk	\$8,625	\$6,440	\$2,185	33.9%
94	V-Ripper, 11 Shnk	\$11,019	\$8,206	\$2,813	34.3%
Disks/Harrows					
95	Border Disk, Dbl. Gang	\$4,298	\$5,600	\$(1,302)	-23.3%
96	Border Disk, 6' Disk	\$2,933	\$2,372	\$561	23.7%
97	Border Disk, Heavy Duty	\$2,637	\$2,551	\$86	3.4%
98	Dbl. Offset Disk, 13'	\$9,342	\$8,768	\$574	6.5%
99	Dbl. Offset Disk, 16'	\$19,800	\$18,156	\$1,644	9.1%
100	Dbl. Offset Disk, 21'	\$22,964	\$20,808	\$2,156	10.4%
101	Offset Disk, 10.5'	\$9,387	\$8,851	\$536	6.1%
102	Offset Disk, 13.5'	\$14,432	\$13,604	\$828	6.1%
103	Offset Disk, 16.5'	\$17,054	\$16,163	\$891	5.5%
104	Offset Disk, 18'	\$20,632	\$19,224	\$1,408	7.3%
105	Offset Disk, 21'	\$22,985	\$21,342	\$1,643	7.7%
106	Tandem Disk, 10'	\$7,400	\$7,800	\$(400)	-5.1%
107	Tandem Disk, 12'	\$8,500	\$8,600	\$(100)	-1.2%
108	Section Harrow, 3 Section	\$1,789	\$1,437	\$352	24.5%
109	Section Harrow, 4 Section	\$2,106	\$1,699	\$407	24.0%
Cultivators					
110	Vegetable Cultivator, 4 Row	\$8,500	\$7,850	\$650	8.3%
111	Rolling Cultivator, 4 Row	\$5,390	\$4,823	\$567	11.8%
112	Rolling Cultivator, 6 Row	\$7,317	\$6,492	\$825	12.7%
113	Rotary Hoe, 4 Row	\$5,376	\$4,710	\$666	14.1%
114	Rotary Hoe, 6 Row	\$6,017	\$5,587	\$430	7.7%
115	Cultivator, Sweep, 4 Row	\$5,184	\$4,721	\$463	9.8%
116	Cultivator, Sweep, 6 Row	\$6,949	\$6,527	\$422	6.5%
117	Spring Tooth Renovator, 16'	\$7,950	\$7,497	\$453	6.0%
118	Cultivator, 4 Row	\$5,250	\$5,200	\$50	1.0%
119	Cultivator, 6 Row	\$6,200	\$6,100	\$100	1.6%
120	Cultipacker, 13'	\$4,800	\$4,800	\$—	0.0%
Other Tillage Equipment					
121	Whole Stalk Plow, 4 Row	\$26,436	\$26,436	\$—	0.0%
122	Whole Stalk Plow, 6 Row	\$36,174	\$36,174	\$—	0.0%
123	Furrow Spike, 4 Row	\$5,200	\$5,200	\$—	0.0%
124	Lister, 5 Bottom	\$6,027	\$5,597	\$430	7.7%
125	Lister, 7 Bottom	\$7,138	\$6,628	\$510	7.7%
126	Mulch Layer, 1 Row	\$1,751	\$1,225	\$526	42.9%
127	Row Checker, 6 Row	\$2,275	\$1,967	\$308	15.7%
128	Power Mulcher, 4 Row	\$5,198	\$5,198	\$—	0.0%
129	Power Mulcher, 6 Row	\$8,538	\$8,538	\$—	0.0%
130	Rowbuck, 10'	\$2,738	\$2,719	\$19	0.7%
131	Rototiller, 6'	\$3,850	\$3,876	\$(26)	-0.7%
132	Disk-Lister, 4 Row	\$19,164	\$19,164	\$—	0.0%
133	Disk-Lister, 6 Row	\$27,026	\$27,026	\$—	0.0%
134	Bed Roller, 4 Row	\$9,367	\$9,367	\$—	0.0%
135	Bed Roller, 6 Row	\$12,704	\$12,704	\$—	0.0%
136	Root Cutter-Puller, 4 Row	\$6,145	\$6,190	\$(45)	-0.7%

Arizona Farm Machinery Costs, 2003|2004 — Arizona Cooperative Extension

	2003 Price	2000 Price	\$ Change	% Change	
Other Tillage Equipment Continued					
137	Root Cutter-Puller, 6 Row	\$8,525	\$8,734	\$(209)	-2.4%
Planting Equipment					
138	Seeder, Broadcast	\$1,020	\$1,020	\$—	0.0%
139	Grain Drill, 12' w/Fert Box	\$12,152	\$10,614	\$1,538	14.5%
140	Grain Drill, 14'	\$12,678	\$11,010	\$1,668	15.1%
141	Planter, Drill Type, 4 Row	\$14,860	\$10,956	\$3,904	35.6%
142	Planter, Drill Type, 6 Row	\$16,926	\$15,643	\$1,283	8.2%
143	Planter, Drawn Drill Type 4 Row	\$21,587	\$18,666	\$2,921	15.6%
144	Planter, Drawn Drill Type 6 Row	\$21,871	\$16,481	\$5,390	32.7%
145	Planter, Potato, 3 Comp. 4 Row	\$32,000	\$37,500	\$(5,500)	-14.7%
146	Planter, Potato, 3 Comp. 6 Row	\$43,000	\$—	\$43,000	0.0%
147	Planter, Planet Jr, 2 Row, 4 Unit	\$3,026	\$2,562	\$464	18.1%
148	Planter, Stanhay, 4 Row	\$14,375	\$14,375	\$—	0.0%
149	Planter, Flex, 2 Line	\$886	\$886	\$—	0.0%
150	Air Planter, 8 Row	\$30,000	\$30,000	\$—	0.0%
151	Transplanter, Veg, 2 Row	\$4,460	\$4,228	\$232	5.5%
152	Transplanter, Veg, 4 Row	\$10,104	\$9,578	\$526	5.5%
Fertilizing Equipment					
153	Fert. Side Dress Unit, 4 Row	\$8,400	\$8,400	\$—	0.0%
154	Fert. Side Dress Unit, 6 Row	\$9,300	\$9,300	\$—	0.0%
155	Fertilizer Injector, 3 Row	\$6,391	\$5,686	\$705	12.4%
156	Fertilizer Injector, 4 Row	\$7,989	\$7,108	\$881	12.4%
157	Fertilizer Injector, 6 Row	\$10,448	\$9,296	\$1,152	12.4%
Miscellaneous Equipment					
158	3 Point Guidance Hitch	\$7,164	\$7,164	\$—	0.0%
159	Brush Rake	\$5,200	\$5,356	\$(156)	-2.9%
160	Cane Trimmer, 1 Head	\$1,995	\$1,775	\$220	12.4%
161	Rotary Stalk Cutter, 2 Row	\$5,769	\$5,129	\$640	12.5%
162	Rotary Stalk Cutter, 4 Row	\$9,098	\$9,152	\$(54)	-0.6%
163	Row Crop Shredder, 4 Row	\$12,900	\$—	\$12,900	0.0%
164	Flail Mower, PTO	\$7,075	\$6,295	\$780	12.4%
165	Rotary Mower, Offset 10.7'	\$10,000	\$8,007	\$1,993	24.9%
166	Vineyard Shredder, 7'	\$9,495	\$9,495	\$—	0.0%
167	Berm Sweep	\$6,519	\$5,800	\$719	12.4%
168	Water Wagon, 1000 Gal Tank	\$6,620	\$4,600	\$2,020	43.9%
169	Flat Trailer	\$1,815	\$—	\$1,815	0.0%
170	Border Blocker	\$5,500	\$5,200	\$300	5.8%
171	Front End Loader	\$8,343	\$7,272	\$,071	14.7%
172	Orchard Trimmer, Small Range	\$37,700	\$36,816	\$884	2.4%
173	Orchard Trimmer, Mid Range	\$105,200	\$89,030	\$16,170	18.2%
174	Orchard Trimmer, Heavy Duty	\$162,000	\$147,300	\$14,700	10.0%
175	Tractor Autopilot System	\$41,500	\$—	\$41,500	0.0%
Feeding Equipment					
176	Truck, Mixer/Feeder w/Scales	\$—	\$41,524	\$(41,524)	-100.0%
177	Mixer/Feeder Wagon w/Scales	\$—	\$42,274	\$(42,274)	-100.0%
178	Skip Loader, Wheeled	\$—	\$89,426	\$(89,426)	-100.0%

Introduction & Calculations

Arizona farmers make substantial investments in machinery and equipment as they strive to increase productivity and reduce costs. This publication provides equipment cost information for financial decisions.

Equipment costs include ownership costs and operating costs. Costs that do not vary with machine use are considered “fixed” or ownership costs while those that vary with the hours of machine use are “variable” or operating costs.

Ownership Costs

Depreciation
Interest
Taxes, Housing, and Insurance (THI)

Operating Costs

Repairs
Fuel and oil
Labor

Estimation methods developed by agricultural economists and engineers were followed in estimating these costs. Each cost is discussed briefly below.

Equipment Purchase Prices

Equipment purchase prices used in this report are a simple average of the list or “sticker” prices for new equipment. Prices are collected for each item from participating Arizona farm equipment dealers. To insure comparability, dealers quoted prices on each item equipped in a standard way. For example, each dealer was asked to quote a price on a 40 PTO horsepower tractor, with mechanical front wheel drive (MFWD), equipped with a gear transmission, power steering, category hitch (three point hitch), and a roll guard to protect the driver, etc. Suggested retail prices are used for consistency of data. Most farmers will buy farm equipment at prices below sticker price. Farmers buying large amounts of equipment will often receive discounts. Actual purchase prices for new equipment are negotiated between buyer and seller. For purchase price values, other than those listed herein, see the adjustment calculations described on pages 7 and 8.

Depreciation

Machinery values decline over time due to use (wear and tear), age, and obsolescence. This loss in value is referred to as depreciation and is estimated for each year of use. Three methods for estimating annual depreciation are the straight-line, declining balance, and sum of years digits methods. For machinery, the declining balance method more nearly coincides with the loss in value as reflected in the marketplace.¹ Annual costs for each item of equipment listed in this publication are calculated using two methods.

Straight-line Depreciation

Table A for each item of machinery uses the straight-line method with the annual cost based on constant average annual hours of use throughout the life of the item. Constant costs result because: 1) the straight-line method is used for calculating depreciation, (2) the average annual value is used in computing opportunity interest² and THI costs, and 3) to obtain annual repair costs, the total projected repair costs are divided by years of life.

MACRS/GDS Depreciation

Table B for each item of machinery uses the Modified Accelerated Cost Recovery System (MACRS) with the yearly cost over the life of new equipment based on a seven-year life.³ Annual costs fall every year as the item ages and its value declines.

If the declining balance method were used alone, this method would not fully depreciate an item at the end of its life. To depreciate the item to zero, the straight-line depreciation method is adopted when

¹ For a discussion of depreciation methods, see *Farm Management* by Ronald Kay and William M. Edwards, Third Edition, McGraw Hill, 1994.

² Capital invested in machinery would earn interest or other revenue in alternative investment opportunities. Either the interest paid for the use of the capital or its opportunity cost, in the case the investment is for savings, should be assigned as a cost for the use of the capital (see page 5 for further discussion of this issue).

³ Seven years of life is used to coincide with the GDS property class. The majority of farm machinery falls in the seven-year classification.

straight-line depreciation, for the remaining years life, provides higher yearly depreciation. This modified declining balance method will fully depreciate the item to zero at the end of the seventh year.

The modified declining balance depreciation method is the same as the General Depreciation System (GDS) of the MACRS used for tax depreciation. GDS establishes six property classes (3-year, 5-year, 7-year, 10-year, 15-year, and 20-year). Most farm equipment is in the 7-year category while special purpose structures are in the 10-year property class and other farm buildings are the 20-year one.

Straight-line Depreciation Calculation

When calculating straight-line depreciation, it is assumed that the machinery item will be used until it is worn out or traded before the end of its useful life. If annual usage is low, the machine becomes obsolete before it is worn out. Table 1 (page 3) provides wear values (hours) for the estimated life of various types of machinery. Table 1 also provides repair factors used in the repair cost equation discussed on page 7.

The equation for estimating the useful life (L) of a machine in years is

$$L = \frac{\text{WEAR}}{\text{USE}} \text{ or 25 years to trade, whichever is smaller}$$

where

WEAR = estimated life of the machine in hours (H) (see Table 1)

USE = projected hours of annual use.

The equation for calculating straight-line average annual depreciation is

$$\text{DEP} = \frac{\text{PRICE} - \text{RFV}_n}{L}$$

where

DEP = average annual depreciation (straight-line)

PRICE = price of the machine

RFV_n = remaining farm value (salvage value) of the machine at the end of its useful life as calculated by using the appropriate RFV equation applicable to the machine, listed on page X.⁴

Remaining farm values (RFV_n) are used to calculate depreciation. They represent the remaining value of the machine at the end of its useful life. RFV_n is calculated by using the appropriate RFV equation (Table 2 on page 5) for each specific class of machinery.

MACRS/GDS Depreciation Calculation

The equation for calculating accelerated depreciation (ADEP) using the MACRS (GDS) is

$$\text{ADEP} = \text{BOOK VALUE} * 1.5 * \frac{1}{\text{CLASS}}$$

or

$$\text{ADEP} = \text{BOOK VALUE} * 1.5 * \frac{1}{\text{RLIFE}}$$

whichever is greater

where

ADEP = annual depreciation for each year of life (GDS)

BOOK VALUE = purchase price minus previous depreciation

CLASS = property class

$1.5 * \frac{1}{\text{CLASS}}$ = 1.5 times the straight-line depreciation percentage for 7 years, 10 years, etc.

$\frac{1}{\text{RLIFE}}$ = annual straight-line depreciation percentage for the remaining life (CLASS minus years used)

⁴ For a discussion of salvage value, see *2003 Standards*, published by American Society of Agricultural Engineers, St. Joseph, Michigan, 49805.

Table 1. Field Efficiency, Field Speed, and Repair and Maintenance Cost Parameters (Page 1 of 2)

Machine	Field Efficiency			Field Speed			Est. Life H	Total Life % of List Price	Repair Factors	
	Range %	Typical %	Range MPG	Typical MPG	Range KM/H	Typical KM/H			RF1	RF2
Tractors										
2-Wheel Drive & Stationary							12,000	100	0.007	2.0
4-Wheel Drive & Crawler							16,000	80	0.003	2.0
Tillage and Planting										
Moldboard Plow	70-90	85	3.0-6.0	4.5	5.0-10.0	7.0	2,000	100	0.29	1.8
Heavy-Duty Disk	70-90	85	3.5-6.0	4.5	5.5-10.0	7.0	2,000	60	0.18	1.7
Tandem Disk Harrow	70-90	80	4.0-7.0	6.0	6.5-11.0	10.0	2,000	60	0.18	1.7
(Coulters) Chisel Plow	70-90	85	4.0-6.5	5.0	6.5-10.5	8.0	2,000	75	0.28	1.4
Field Cultivator	70-90	85	5.0-8.0	7.0	8.0-13.0	11.0	2,000	70	0.27	1.4
Spring Tooth Harrow	70-90	85	5.0-8.0	7.0	8.0-13.0	11.0	2,000	70	0.27	1.4
Roller-Packer	70-90	85	4.5-7.5	6.0	7.0-12.0	10.0	2,000	40	0.16	1.3
Mulcher-Packer	70-90	80	4.0-7.0	5.0	6.5-11.0	8.0	2,000	40	0.16	1.3
Rotary Hoe	70-85	80	8.0-14.0	12.0	13.-22.5	19.0	2,000	60	0.23	1.4
Row Crop Cultivator	70-90	80	3.0-7.0	5.0	5.0-11.0	8.0	2,000	80	0.17	2.2
Rotary Tiller	70-90	85	1.0-4.5	3.0	2.0-7.0	5.0	1,500	80	0.36	2.0
Row Crop Planter	50-75	65	4.0-7.0	5.5	6.5-11.0	9.0	1,500	75	0.32	2.1
Grain Drill	55-80	70	4.0-7.0	5.0	6.5-11.0	8.0	1,500	75	0.32	2.1
Harvesting										
Corn Picker Sheller	60-75	65	2.0-4.0	2.5	3.0-6.5	4.0	2,000	70	0.14	2.3
Combine	60-75	65	2.0-5.0	3.0	3.0-6.5	5.0	2,000	60	0.12	2.3
Combine (SP)*	65-80	70	2.0-5.0	3.0	3.0-6.5	5.0	3,000	40	0.04	2.1
Mower	75-85	80	3.0-6.0	5.0	5.0V10.0	8.0	2,000	150	0.46	1.7
Mower (Rotary)	75-90	80	5.0-12.0	7.0	8.0-19.0	11.0	2,000	175	0.44	2.0
Mower-Conditioner	75-85	80	3.0-6.0	5.0	5.0-10.0	8.0	2,500	80	0.18	1.6
Mower-Conditioner (Rotary)	75-90	80	5.0-12.0	7.0	8.0-19.0	11.0	2,500	100	0.16	2.0
Windrower (SP)	70-85	80	3.0-8.0	5.0	5.0-13.0	8.0	3,000	55	0.06	2.0
Side Delivery Rake	70-90	80	4.0-8.0	6.0	6.5-13.0	10.0	2,500	60	0.17	1.4

Table 1. Field Efficiency, Field Speed, and Repair and Maintenance Cost Parameters (Page 2 of 2)

Machine	Field Efficiency			Field Speed		Est. Life H	Total Life % of List Price	Repair Factors		
	Range %	Typical %	Range MPG	Typical MPG	Range KM/H			Typical KM/H	RF1	RF2
Harvesting (continued)										
Rectangular Baler	60-85	75	2.5-6.0	4.0	4.0-10.0	6.5	2,000	80	0.23	1.8
Large Rectangular Baler	70-90	80	4.0-8.0	5.0	6.5-13.0	8.0	3,000	75	0.10	1.8
Large Round Baler	55-75	65	3.0-8.0	5.0	5.0-13.0	8.0	1,500	90	0.43	1.8
Forage Harvester	60-85	70	1.5-5.0	3.0	2.5-8.0	5.0	2,500	65	0.15	1.6
Forage Harvester (SP)	60-85	70	1.5-6.0	3.5	2.5-10.0	5.5	4,000	50	0.03	2.0
Sugar Beet Harvester	50-70	60	4.0-6.0	5.0	6.5-10.0	8.0	1,500	100	0.59	1.3
Potato Harvester	55-70	60	1.5-4.0	2.5	2.5-6.5	4.0	2,500	70	0.19	1.4
Cotton Picker (SP)	60-75	70	2.0-4.0	3.0	3.0-6.0	4.5	3,000	80	0.11	1.8
Miscellaneous										
Fertilizer Spreader	60-80	70	5.0-10.0	7.0	8.0-16.0	11.0	1,200	80	0.63	1.3
Boom-Type Sprayer	50-80	65	3.0-7.0	6.5	5.0-11.5	10.5	1,500	70	0.41	1.3
Air-Carrier Sprayer	55-70	60	2.0-5.0	3.0	3.0-8.0	5.0	2,000	60	0.20	1.6
Bean Puller-Windrower	70-90	80	4.0-7.0	5.0	6.5-11.5	8.0	2,000	60	0.20	1.6
Beet Topper/Stalk Chopper	70-90	80	4.0-7.0	5.0	6.5-11.5	8.0	1,200	35	0.28	1.4
Forage Blower							1,500	45	0.22	1.8
Forage Wagon							2,000	50	0.16	1.6
Wagon							3,000	80	0.19	1.3

*SP indicates self-propelled machine.

Source: 2003 *Standards*, published by American Society of Agricultural Engineers, St. Joseph, Michigan, 49805.

Table 2. Remaining Values as a Percentage of List Price

Equipment Type	C ₁	C ₂	C ₃
1 30-79 HP Tractors	0.9809	0.0934	0.0058
2 80-150 HP Tractors	0.9421	0.0997	0.0008
3 150+ HP Tractors	0.9756	0.1187	0.0019
4 Mowers	0.7557	0.0672	—
5 Balers	0.8521	0.1014	—
6 Combines	1.1318	0.1645	0.0079
7 Swathers	0.7911	0.0913	—
8 Plows	0.7382	0.0510	—
9 Disks	0.8906	0.1095	—
10 Planters	0.8826	0.0778	—
11 Manure Spreaders	0.9427	0.1111	—
12 Skid Steer Loaders	0.7858	0.0629	0.0033
13 Vehicles	n/a	n/a	n/a

Equation for items 1–12: $RFV_n = 100[C_1 - C_2(n^{0.5}) - C_3(AU^{0.5})]^2$
 where

RFV_n = remaining value at the end of n years of age,

AU = annual hours of use, and

C₁, C₂ & C₃ are the remaining value coefficients developed from the ASAE standards.

Equation for item 13 (vehicles): $RFV_n = 0.15 * Price$

Source: ASAE 2003.

The “half year” convention used by the IRS is adopted for this publication. Therefore, all equipment is assumed to be purchased at mid-year and the ADEP for the first year is divided by 2.

With the MACRS (GDS) method, the yearly depreciation cost decreases as the book value declines in later years.

Capital Investment

The annual capital investment in each item estimated is then used to calculate opportunity interest, and THI costs. Equations for estimating annual capital investment for the two methods are

Straight-line

The average annual investment for depreciable assets is the value at the beginning of the item’s useful life divided by years of useful life. When a straight-line depreciation method is used, the average annual investment is the average of the value at the beginning of the first year (i.e., PRICE), and the value at the beginning of the last year. The value at the *beginning* of year t is the value at the end of the year t-1, called the Remaining Farm Value (RFV), plus the depreciation taken in the year t-1 (DEP), so that

$$\text{Average Annual Investment}_t = (\text{PRICE}_t + \text{RFV}_{t-1} + \text{DEP}_{t-1})/2$$

MACRS (GDS)

$$\text{Annual Investment} = \text{beginning year book value}$$

Interest

Funds invested in farm machinery come from one of two sources—either the farmer borrows funds or uses owner funds to purchase equipment. There is a cost of capital that should be charged in either case. In the first case, the charge is the interest charged by the lender for the loan. In the second case, the charge is the forgone interest that the farmer would have received from an alternative investment with the same funds. The interest earned by an investor is typically less than interest charged by a lender. The interest rate used in this publication is the “opportunity” interest rate on equity capital based on “one year” CD rates of 6%, which is projected to be representative of the rates available in 2003.

Average annual interest is calculated by multiplying the appropriate interest rate times the annual investment in the machine, which varies according to the depreciation method used. For the straight-line

method, the opportunity interest cost is constant over the life of the equipment item. With the MACRS (GDS) method, the yearly opportunity interest cost decreases as the book value declines in later years.

Equations for estimating opportunity interest are

Straight-line

$$\text{Opportunity Interest} = \text{average annual investment} \times \text{interest rate}$$

MACRS (GDS)

$$\text{Opportunity Interest} = \text{beginning year book value} \times \text{interest rate}$$

Taxes, Housing, and Insurance

Taxes

In Arizona, farmers are assessed personal property taxes on all owned farm machinery.

Housing

Exposure of machinery to the sun and weather results in deterioration and a consequent loss in value. The cost of machinery housing is included. Although machinery may not be housed, a charge should be assessed to reflect loss of value beyond normal depreciation due to weather exposure.

Insurance

Machinery is insured against losses from fire, theft, vandalism, etc., and the premiums paid for this protection represent a cost of owning machinery.

Because THI costs vary from farm to farm, set standard percentages are used in estimating these costs. The American Society of Agricultural Engineers (ASAE) has derived typical percentages of average investment to charge to various machinery groups (see Table 3 on page X). The average annual THI cost is calculated by applying the appropriate THI percentage to the average investment in the machine. With the MACRS (GDS) method, the yearly THI cost lessens as the book value declines in later years.

The equations for estimating THI are

Straight-line

$$\text{Table A. THI} = \text{average annual investment} \times \text{THI rate}$$

MACRS (GDS)

$$\text{Table B. THI} = \text{beginning year book value} \times \text{THI rate}$$

where

$$\text{THI rate} = \text{the appropriate THI percentage applicable to the machine, selected from Table 3.}$$

Table 3. THI Percentage

Machinery Group	Taxes ^a	Housing	Insurance	Total
Tractors	1.0%	0.75%	0.25%	2.00%
Pickups & Automobiles	1.0%	0.75%	3.25%	5.00%
Heavy-Duty Trucks	1.0%	0.75%	3.25%	5.00%
Harvesters, Self-Propelled	1.0%	0.75%	0.25%	2.00%
Implements	1.0%	0.75%	0.25%	2.00%

^a Farm machinery is assessed at 16% of its market value for tax purposes.

Source: *2003 Standards*, published by American Society of Agricultural Engineers, St. Joseph, Michigan, 49805.

Repairs

The cost of repairing machinery varies with hours of use. These costs are difficult to estimate because of wide variations among farmers with respect to their repair and maintenance policies.

The equation for calculating total repair cost is

$$\text{REPAIRS} = \text{PRICE} * \text{RF}_1 * \left[\frac{\text{accumulated hours}}{1000} \right]$$

where

$$\begin{aligned} \text{REPAIRS} &= \text{total accumulated repair costs} \\ \text{RF}_1 &= \text{repair factor 1 (see Table 1)} \\ \text{RF}_2 &= \text{repair factor 2 (see Table 1)} \end{aligned}$$

Agricultural engineers use a formula for estimating total repair costs over the life of the equipment; the same formula is used in this analysis.⁵ The RF1 and RF2 repair factors are based on a statistical analysis of farmer records and they represent the relationship between accumulated repairs and machine use. These values include the costs of parts and labor.

Under the straight-line method (Table A), the average annual repair cost is calculated by dividing total accumulated repairs by years life.

Under the MACRS (GDS) method (Table B), the annual repair cost is calculated as the total accumulated repair cost through the current year, minus accumulated repairs for prior years. It should be noted that this method projects repair costs to be substantially higher as the equipment ages, as would be expected. Repair costs do not account for the fact that a warranty on equipment may take care of repairs for the first two to five years. Thus, the overall repair costs will be somewhat lower than reported in this publication.

Fuel and Oil

Fuel and oil costs vary with the hours of machine use and the extent of loading placed on the engine. A tractor of a given horsepower consumes more fuel per hour when working under a heavy load than under a light load. The extent of loading is expressed as a percentage of maximum horsepower utilized. Fuel and oil cost per hour is the annual cost of fuel and oil divided by the hours of annual use.

Equations used to estimate annual fuel and lubrication costs are

Tractors

$$\text{FUEL} = \text{FE} * \text{LOAD} * \text{PTO} * \text{PFUEL} * \text{USE} * 1.15$$

where

$$\begin{aligned} \text{FUEL} &= \text{annual fuel and oil cost} \\ \text{FE} &= \text{fuel efficiency} \\ \text{FE (for gasoline)} &= 0.54 * \text{LOAD} + 0.62 - (0.04 * \sqrt{697 * \text{LOAD}}) \\ \text{FE (for diesel)} &= 0.52 * \text{LOAD} + 0.77 - (0.04 * \sqrt{738 * \text{LOAD}}) \\ \text{LOAD} &= \text{load factor percentage (the ratio of engine power used to the engine power available) divided by 100} \\ \text{PTO} &= \text{PTO horsepower of the tractor} \\ \text{PFUEL} &= \text{price of a gallon of gasoline or diesel, including state and federal taxes to the extent applicable, or the price of diesel, including state sales tax} \\ \text{USE} &= \text{hours of annual use} \\ 1.15 &= \text{a constant, which assumes oil cost at 15\% of fuel cost} \end{aligned}$$

Other Powered Equipment

$$\text{FUEL} = \text{GPH} * \text{PFUEL} * \text{USE} * 1.15$$

where

$$\text{GPH} = \text{FE} * \text{LOAD} * \text{PTO}$$

Adjustments to Purchase Price

Ownership costs shown in Table A for each equipment item are a function of the purchase price of the item. Purchase prices used herein are “suggested retail prices” and are frequently higher than what a farmer will pay when the actual selling price is negotiated. Cost information for any piece of equipment can be modified using an “adjustment factor” to correct ownership costs to the price actually paid by the farmer.

⁵ For a more in-depth discussion, see *2003 Standards*, published by American Society of Agricultural Engineers, St. Joseph, Michigan, 49805.

The equation for the “adjustment factor” is

$$\text{ADJ} = \frac{\text{PRICE PAID}}{\text{PRICE}}$$

where

ADJ	=	adjustment factor
PRICE PAID	=	price paid by farmer
PRICE	=	purchase price listed in this publication for each item of equipment as shown herein.

The “adjustment factor” can be applied to the ownership costs in Table A for the projected hours of annual use. The adjustment is accomplished by multiplying the factor times the cost shown.

DEPREC _{adj}	=	ADJ * DEPREC
OPPINT _{adj}	=	ADJ * OPPINT (average annual investment * interest rate)
THI _{adj}	=	ADJ * THI

Since adjustment factors are only applied to the ownership costs, repair and fuel/oil costs are operating costs that *should not be* adjusted.

Presentation Format

Table 4 (page 9) lists the abbreviations for the equipment options used herein. Table 5 (page 10) identifies tractor models, associating common equipment model numbers with a nominal horsepower group. Horsepower ratings are *not* identical to the group name but are approximate.

The remainder of this report contains summary tables, showing the costs of owning and operating individual items of farm machinery. The information for each machinery item is contained in two tables.

Table A shows the constant average annual and hourly costs for ranges of assumed average annual hours of use. Depreciation is calculated using the straight-line method. All other costs are estimated to be the same for each year of life. The straight-line method assumes that the equipment will be kept either until it wears out or for a maximum period of 25 years.

Table B shows the annual change in ownership and operating costs as the item of equipment ages and its value declines. Yearly depreciation is projected using the 1 1/2 declining balance method in early years, then transitions to a straight-line method for remaining years. Table B depreciation (and all other costs) in year one is based on the assumption that the equipment item was purchased mid-year. This coincides with the “half year convention” described in the annual “Farmer’s Tax Guide.” With the exception of year one, depreciation is greatest in the early years and, accordingly, the book value declines more rapidly in the early years. This reflects the actual decline in market value of new items of equipment.

Other ownership costs (opportunity interest and THI) are based on beginning year book value and, therefore, these yearly costs decline in later years as the book value declines. Repair costs increase in later years to accurately show the increase expected with older equipment. Fuel/oil costs are based on hours of use and are the same each year if the hours are constant.

Table B information estimates how costs change as the equipment gets older. While constant average annual costs, as shown in Table A, are useful in planning and budgeting costs, it is important for farmers and vendors to be aware of actual cost changes over time.

Table 4. List of Abbreviations Used for the Equipment Options

Abbreviation	Option
AC	Air Conditioning
Art	Articulating
AT	Automatic Transmission
BC	Cotton Picker Basket Compactor
BU	Bushel
CAP	Capacity
CAT	Category Type Hitches
CC	Closed Cab with Air Conditioning
COMP	Compartment
DW	Dual Wheels
GW	Gauge Wheels
GT	Gear Transmission
HDC	Hydraulic Drum Control for Cotton Picker
HP	Horsepower
HS	Hydrostatic Transmission
LH	Left Hand Delivery Hay Rake
MFWD	Mechanical Front Wheel Drive
PB	Power Brakes
PC	Pressurized Cab
PS	Power Steering
PSB	Power Steering & Brakes
PTO	Power Takeoff
RAD	Radio
RC2	Row Crop Head for Forage Harvester, Number of Rows
RH	Right Hand Delivery Hay Rake
RG	Roll Guard
RGS	Roll Guard With Shade
SB	Step Bumper
SB14	Sickle Bar Head for Forage Harvester, 14.0 ft
SP	Self-Propelled
WP6.2	Windrow Pickup Head for Forage Harvester, 6.2 ft
2R	2-Row
5S	5-Speed Transmission
4WD	4-Wheel Drive
190BU	190-Bushel Bin Capacity

Table 5. Tractor Models Divided into Generic Tractor Groups by HP

<p>Tractor, 25 PTO HP FORD 1720 23.5 PTO CASE IH 265 24 PTO CASE IH 1130, 23 PTO</p>	<p>Tractor, 135 PTO HP CASE IH 8910 135 PTO JD MODEL 7710 - 130 PTO CASE IH 7110 130 PTO Massey-Ferguson 8220</p>
<p>Tractor, 35 PTO HP FORD 2120 34.5 PTO JD MODEL 4600 - 35 PTO CASE IH 395 35 PTO</p>	<p>Tractor, 150 PTO HP FORD 8670-MC9 145 PTO HP JD MODEL 7810 - 150 PTO CASE IH 7220 155 PTO</p>
<p>Tractor, 40 PTO HP CASE IH 3220 43 PTO FORD 3430 38 PTO CASE IH 495 42 PTO Massey-Ferguson 231-5</p>	<p>Tractor, 180 PTO HP JD MODEL 8200 - 180 PTO CASE IH 8930 180 PTO FORD 8870-RC9 180 PTO</p>
<p>Tractor, 50 PTO HP CASE IH 3230 52 PTO CASE IH 595 52 PTO Massey-Ferguson 263</p>	<p>Tractor, 200 PTO HP, 4WD MODEL 8300 MFWD - 200 PTO CASE IH 8940 205 PTO JD MODEL 8300 MFWD - 200 PTO Massey-Ferguson 8270</p>
<p>Tractor, 60 PTO HP CASE IH 4210 62 PTO FORD 5610 'SPECIAL' 62 PTO CASE IH 695 62 PTO Massey-Ferguson 271 FORD 4630 55 PTO</p>	<p>Tractor, 250 Eng HP, Art. JD MODEL 9100 260 PTO/235 EHP CASE IH 9330 240 Engine HP VERSATILE 9282 250 ENG HP</p>
<p>Tractor, 70 PTO HP CASE IH 4230 72 PTO FORD 6610 'SPECIAL' 72 PTO CASE IH 895 72 PTO Massey-Ferguson 281 JD MODEL 6210 - 66 PTO</p>	<p>Tractor, 300 Eng HP, Art. JD MODEL 9200 310 PTO/300 EHP CASE IH 9350 310 Engine HP VERSATILE 9482 300 ENG HP</p>
<p>Tractor, 85 PTO HP FORD 7740 86 PTO Massey-Ferguson 4253</p>	<p>Tractor, 350 Eng HP, Art. CASE IH 9370 360 Engine HP VERSATILE 9680 350 ENG HP VERSATILE 9682 350 ENG HP</p>
<p>Tractor, 100 PTO HP CASE IH 5240 - 100 PTO FORD 8340 106 PTO CASE IH 1896 - 100 PTO Massey-Ferguson 4270</p>	<p>Tractor, 375 Eng HP, Art. JD MODEL 9300 360 PTO/370 EHP CASE IH 9380 400 Engine HP VERSATILE 9880 400 ENG HP CASE IH 9280 375 Eng HP</p>
	<p>Tractor, Crawler, Rubber Track CHALLENGER 65 - 256 Eng HP</p>

Pickup Truck, Mini

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
200	15.0	939	600	500	666	484	3,189	15.95
300	10.0	1,409	614	512	999	727	4,261	14.20
400	8.0	1,879	628	524	1,332	969	5,332	13.33
500	6.0	2,348	642	535	1,665	1,211	6,401	12.80
600	5.0	2,818	656	547	1,998	1,453	7,472	12.45
700	4.0	3,288	671	559	2,331	1,695	8,544	12.21
800	4.0	3,757	685	570	2,664	1,938	9,614	12.02
900	3.0	4,227	699	582	2,997	2,180	10,685	11.87
1,000	3.0	4,697	713	594	3,330	2,422	11,756	11.76
1,100	3.0	5,166	727	606	3,663	2,664	12,826	11.66
1,200	3.0	5,636	741	617	3,996	2,906	13,896	11.58
1,300	2.0	6,106	755	629	4,329	3,148	14,967	11.51
1,400	2.0	6,575	769	641	4,662	3,391	16,038	11.46
1,500	2.0	7,045	783	653	4,995	3,633	17,109	11.41
1,600	2.0	7,515	797	664	5,328	3,875	18,179	11.36
1,700	2.0	7,984	811	676	5,661	4,117	19,249	11.32
1,800	2.0	8,454	825	688	5,994	4,359	20,320	11.29
1,900	2.0	8,924	840	700	6,327	4,602	21,393	11.26

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (5-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	16,576	2,486	497	414	794	727	4,918	16.39
2	14,090	4,227	845	705	1,863	1,453	9,093	15.16
3	9,863	2,959	592	493	2,004	1,453	7,501	12.50
4	6,904	2,762	414	345	2,087	1,453	7,061	11.77
5	4,142	2,762	249	207	2,149	1,453	6,820	11.37
6	1,380	1,381	41	35	1,093	727	3,277	10.92
TOTAL		\$16,577	\$2,638	\$2,199	\$9,990	\$7,266	\$38,670	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 600

\$16,576 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 5, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 5.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$1.240 /Gallon Gasoline, assumes \$0.187 Road Tax Refund
 2.00 Gallons Per Hour Fuel Consumption

Pickup Truck, 1/2 Ton

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
200	20.0	921	775	646	896	727	3,965	19.83
300	13.0	1,381	789	657	1,344	1,090	5,261	17.54
400	10.0	1,842	803	669	1,792	1,453	6,559	16.40
500	8.0	2,302	817	680	2,240	1,816	7,855	15.71
600	7.0	2,762	830	692	2,688	2,180	9,152	15.25
700	6.0	3,223	844	703	3,136	2,543	10,449	14.93
800	5.0	3,683	858	715	3,584	2,906	11,746	14.68
900	4.0	4,144	872	727	4,032	3,270	13,045	14.49
1,000	4.0	4,604	886	738	4,480	3,633	14,341	14.34
1,100	4.0	5,064	899	750	4,928	3,996	15,637	14.22
1,200	3.0	5,525	913	761	5,376	4,359	16,934	14.11
1,300	3.0	5,985	927	773	5,824	4,723	18,232	14.02
1,400	3.0	6,446	941	784	6,272	5,086	19,529	13.95
1,500	3.0	6,906	955	796	6,720	5,449	20,826	13.88
1,600	3.0	7,366	968	807	7,168	5,813	22,122	13.83
1,700	2.0	7,827	982	819	7,616	6,176	23,420	13.78
1,800	2.0	8,287	996	830	8,064	6,539	24,716	13.73
1,900	2.0	8,748	1,010	842	8,512	6,902	26,014	13.69

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (5-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	21,666	3,250	650	542	1,423	1,453	7,318	18.30
2	18,416	5,525	1,105	921	3,343	2,906	13,800	17.25
3	12,891	3,867	773	645	3,594	2,906	11,785	14.73
4	9,024	3,610	541	451	3,744	2,906	11,252	14.07
5	5,414	3,610	325	271	3,854	2,906	10,966	13.71
6	1,804	1,805	54	45	1,961	1,453	5,318	13.30
TOTAL		\$21,667	\$3,448	\$2,875	\$17,919	\$14,530	\$60,439	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 800

\$21,666 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 4,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 5, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 5.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$1.240 /Gallon Gasoline, assumes \$0.187 Road Tax Refund
 3.00 Gallons Per Hour Fuel Consumption

Pickup Truck, 3/4 Ton

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
200	20.0	1,086	914	762	1,057	969	4,788	23.94
300	13.0	1,630	931	776	1,586	1,453	6,376	21.25
400	10.0	2,173	947	789	2,114	1,938	7,961	19.90
500	8.0	2,716	963	803	2,643	2,422	9,547	19.09
600	7.0	3,259	980	816	3,171	2,906	11,132	18.55
700	6.0	3,802	996	830	3,700	3,391	12,719	18.17
800	5.0	4,345	1,012	844	4,228	3,875	14,304	17.88
900	4.0	4,889	1,029	857	4,757	4,359	15,891	17.66
1,000	4.0	5,432	1,045	871	5,285	4,844	17,477	17.48
1,100	4.0	5,975	1,061	884	5,814	5,328	19,062	17.33
1,200	3.0	6,518	1,077	898	6,342	5,813	20,648	17.21
1,300	3.0	7,061	1,094	911	6,871	6,297	22,234	17.10
1,400	3.0	7,604	1,110	925	7,399	6,781	23,819	17.01
1,500	3.0	8,148	1,126	939	7,928	7,266	25,407	16.94
1,600	3.0	8,691	1,143	952	8,456	7,750	26,992	16.87
1,700	2.0	9,234	1,159	966	8,985	8,234	28,578	16.81
1,800	2.0	9,777	1,175	979	9,513	8,719	30,163	16.76
1,900	2.0	10,320	1,191	993	10,042	9,203	31,749	16.71

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (5-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	25,561	3,834	767	639	1,679	1,938	8,857	22.14
2	21,727	6,518	1,304	1,086	3,944	3,875	16,727	20.91
3	15,209	4,563	913	760	4,239	3,875	14,350	17.94
4	10,646	4,258	639	532	4,418	3,875	13,722	17.15
5	6,388	4,258	383	319	4,547	3,875	13,382	16.73
6	2,130	2,129	64	53	2,314	1,938	6,498	16.25
TOTAL		\$25,560	\$4,070	\$3,389	\$21,141	\$19,376	\$73,536	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 800

\$25,561 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 4,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 5, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 5.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$1.240 /Gallon Gasoline, assumes \$0.187 Road Tax Refund
 4.00 Gallons Per Hour Fuel Consumption

Pickup Truck, 3/4 Ton 4WD

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
200	25.0	845	971	809	1,284	969	4,962	24.81
300	18.0	1,267	981	818	1,750	1,453	6,269	20.90
400	14.0	1,690	994	828	2,334	1,938	7,784	19.46
500	11.0	2,112	1,006	839	2,917	2,422	9,296	18.59
600	9.0	2,535	1,019	849	3,501	2,906	10,810	18.02
700	8.0	2,957	1,032	860	4,084	3,391	12,324	17.61
800	7.0	3,379	1,044	870	4,668	3,875	13,836	17.30
900	6.0	3,802	1,057	881	5,251	4,359	15,350	17.06
1,000	6.0	4,224	1,070	891	5,834	4,844	16,863	16.86
1,100	5.0	4,647	1,082	902	6,418	5,328	18,377	16.71
1,200	5.0	5,069	1,095	913	7,001	5,813	19,891	16.58
1,300	4.0	5,491	1,108	923	7,585	6,297	21,404	16.46
1,400	4.0	5,914	1,120	934	8,168	6,781	22,917	16.37
1,500	4.0	6,336	1,133	944	8,752	7,266	24,431	16.29
1,600	3.0	6,759	1,146	955	9,335	7,750	25,945	16.22
1,700	3.0	7,181	1,158	965	9,918	8,234	27,456	16.15
1,800	3.0	7,604	1,171	976	10,502	8,719	28,972	16.10
1,900	3.0	8,026	1,184	986	11,085	9,203	30,484	16.04

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (5-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	27,333	4,100	820	683	2,549	2,664	10,816	19.67
2	23,233	6,970	1,394	1,162	5,986	5,328	20,840	18.95
3	16,263	4,879	976	813	6,435	5,328	18,431	16.76
4	11,384	4,554	683	569	6,705	5,328	17,839	16.22
5	6,830	4,554	410	342	6,903	5,328	17,537	15.94
6	2,276	2,277	68	57	3,511	2,664	8,577	15.59
TOTAL		\$27,334	\$4,351	\$3,626	\$32,089	\$26,640	\$94,040	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,100

\$27,333 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 5,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 5, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 5.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$1.240 /Gallon Gasoline, assumes \$0.187 Road Tax Refund
 4.00 Gallons Per Hour Fuel Consumption

Pickup Truck, 1 Ton**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
200	25.0	897	1,031	859	1,363	1,453	5,693	28.47
300	18.0	1,346	1,042	868	1,859	2,180	7,295	24.32
400	14.0	1,795	1,056	880	2,479	2,906	9,116	22.79
500	11.0	2,244	1,069	891	3,099	3,633	10,936	21.87
600	9.0	2,692	1,082	902	3,718	4,359	12,753	21.26
700	8.0	3,141	1,096	913	4,338	5,086	14,574	20.82
800	7.0	3,590	1,109	924	4,958	5,813	16,394	20.49
900	6.0	4,038	1,123	936	5,578	6,539	18,214	20.24
1,000	6.0	4,487	1,136	947	6,197	7,266	20,033	20.03
1,100	5.0	4,936	1,150	958	6,817	7,992	21,853	19.87
1,200	5.0	5,385	1,163	969	7,437	8,719	23,673	19.73
1,300	4.0	5,833	1,177	981	8,057	9,445	25,493	19.61
1,400	4.0	6,282	1,190	992	8,676	10,172	27,312	19.51
1,500	4.0	6,731	1,204	1,003	9,296	10,899	29,133	19.42
1,600	3.0	7,179	1,217	1,014	9,916	11,625	30,951	19.34
1,700	3.0	7,628	1,231	1,025	10,536	12,352	32,772	19.28
1,800	3.0	8,077	1,244	1,037	11,155	13,078	34,591	19.22
1,900	3.0	8,525	1,257	1,048	11,775	13,805	36,410	19.16

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (5-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	29,034	4,355	871	726	2,708	3,996	12,656	23.01
2	24,679	7,404	1,481	1,234	6,358	7,992	24,469	22.24
3	17,275	5,183	1,037	864	6,836	7,992	21,912	19.92
4	12,092	4,837	726	605	7,122	7,992	21,282	19.35
5	7,255	4,837	435	363	7,332	7,992	20,959	19.05
6	2,418	2,419	73	60	3,730	3,996	10,278	18.69
TOTAL		\$29,035	\$4,623	\$3,852	\$34,086	\$39,960	\$111,556	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,100

\$29,034 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 5,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 5, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 5.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$1.240 /Gallon Gasoline, assumes \$0.187 Road Tax Refund
 6.00 Gallons Per Hour Fuel Consumption

Truck, 5 Ton w/1000 Gal Tank

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
200	25.0	1,326	1,524	1,270	2,014	1,876	8,142	40.71
300	18.0	1,989	1,540	1,283	2,747	2,814	10,373	34.58
400	14.0	2,652	1,560	1,300	3,663	3,752	12,927	32.32
500	11.0	3,315	1,579	1,316	4,578	4,690	15,478	30.96
600	9.0	3,978	1,599	1,333	5,494	5,628	18,032	30.05
700	8.0	4,641	1,619	1,349	6,410	6,566	20,585	29.41
800	7.0	5,304	1,639	1,366	7,325	7,504	23,138	28.92
900	6.0	5,967	1,659	1,382	8,241	8,442	25,691	28.55
1,000	6.0	6,629	1,679	1,399	9,157	9,380	28,244	28.24
1,100	5.0	7,292	1,699	1,416	10,072	10,318	30,797	28.00
1,200	5.0	7,955	1,719	1,432	10,988	11,256	33,350	27.79
1,300	4.0	8,618	1,739	1,449	11,904	12,194	35,904	27.62
1,400	4.0	9,281	1,758	1,465	12,819	13,132	38,455	27.47
1,500	4.0	9,944	1,778	1,482	13,735	14,070	41,009	27.34
1,600	3.0	10,607	1,798	1,498	14,651	15,008	43,562	27.23
1,700	3.0	11,270	1,818	1,515	15,566	15,946	46,115	27.13
1,800	3.0	11,933	1,838	1,532	16,482	16,884	48,669	27.04
1,900	3.0	12,596	1,858	1,548	17,398	17,822	51,222	26.96

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (5-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	42,897	6,435	1,287	1,072	4,000	5,159	17,953	32.64
2	36,462	10,939	2,188	1,823	9,395	10,318	34,663	31.51
3	25,523	7,657	1,531	1,276	10,099	10,318	30,881	28.07
4	17,866	7,147	1,072	893	10,524	10,318	29,954	27.23
5	10,719	7,147	643	536	10,832	10,318	29,476	26.80
6	3,572	3,573	107	89	5,511	5,159	14,439	26.25
TOTAL		\$42,898	\$6,828	\$5,689	\$50,361	\$51,590	\$157,366	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,100

\$42,897 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 5,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 5, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 5.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$1.240 /Gallon Gasoline, assumes \$0.074 Road Tax Refund
 7.00 Gallons Per Hour Fuel Consumption

Truck, 5 Ton, Grain

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
200	25.0	1,584	1,820	1,517	2,406	1,876	9,361	46.81
300	18.0	2,375	1,839	1,532	3,281	2,814	11,841	39.47
400	14.0	3,167	1,863	1,552	4,374	3,752	14,708	36.77
500	11.0	3,959	1,886	1,572	5,468	4,690	17,575	35.15
600	9.0	4,751	1,910	1,592	6,562	5,628	20,443	34.07
700	8.0	5,543	1,934	1,612	7,655	6,566	23,310	33.30
800	7.0	6,334	1,958	1,631	8,749	7,504	26,176	32.72
900	6.0	7,126	1,981	1,651	9,843	8,442	29,043	32.27
1,000	6.0	7,918	2,005	1,671	10,936	9,380	31,910	31.91
1,100	5.0	8,710	2,029	1,691	12,030	10,318	34,778	31.62
1,200	5.0	9,502	2,053	1,711	13,123	11,256	37,645	31.37
1,300	4.0	10,293	2,076	1,730	14,217	12,194	40,510	31.16
1,400	4.0	11,085	2,100	1,750	15,311	13,132	43,378	30.98
1,500	4.0	11,877	2,124	1,770	16,404	14,070	46,245	30.83
1,600	3.0	12,669	2,148	1,790	17,498	15,008	49,113	30.70
1,700	3.0	13,461	2,171	1,810	18,592	15,946	51,980	30.58
1,800	3.0	14,252	2,195	1,829	19,685	16,884	54,845	30.47
1,900	3.0	15,044	2,219	1,849	20,779	17,822	57,713	30.38

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (5-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	51,234	7,685	1,537	1,281	4,778	5,159	20,440	37.16
2	43,549	13,065	2,613	2,177	11,220	10,318	39,393	35.81
3	30,484	9,145	1,829	1,524	12,063	10,318	34,879	31.71
4	21,339	8,536	1,280	1,067	12,568	10,318	33,769	30.70
5	12,803	8,536	768	640	12,938	10,318	33,200	30.18
6	4,267	4,268	128	107	6,582	5,159	16,244	29.53
TOTAL		\$51,235	\$8,155	\$6,796	\$60,149	\$51,590	\$177,925	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,100

\$51,234 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 5,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 5, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 5.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$1.240 /Gallon Gasoline, assumes \$0.074 Road Tax Refund
 7.00 Gallons Per Hour Fuel Consumption

Truck, Module Hauler

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
200	25.0	4,682	5,380	4,484	7,113	1,179	23,306	116.53
300	18.0	7,023	5,437	4,531	9,700	1,768	28,459	94.86
400	14.0	9,364	5,507	4,589	12,933	2,357	34,750	86.88
500	11.0	11,705	5,577	4,648	16,167	2,947	41,044	82.09
600	9.0	14,046	5,647	4,706	19,400	3,536	47,335	78.89
700	8.0	16,387	5,718	4,765	22,634	4,126	53,630	76.61
800	7.0	18,728	5,788	4,823	25,867	4,715	59,921	74.90
900	6.0	21,069	5,858	4,882	29,100	5,304	66,213	73.57
1,000	6.0	23,410	5,928	4,940	32,334	5,894	72,506	72.51
1,100	5.0	25,751	5,999	4,999	35,567	6,483	78,799	71.64
1,200	5.0	28,092	6,069	5,057	38,800	7,072	85,090	70.91
1,300	4.0	30,433	6,139	5,116	42,034	7,662	91,384	70.30
1,400	4.0	32,774	6,209	5,174	45,267	8,251	97,675	69.77
1,500	4.0	35,115	6,279	5,233	48,501	8,840	103,968	69.31
1,600	3.0	37,456	6,350	5,291	51,734	9,430	110,261	68.91
1,700	3.0	39,797	6,420	5,350	54,967	10,019	116,553	68.56
1,800	3.0	42,138	6,490	5,408	58,201	10,608	122,845	68.25
1,900	3.0	44,479	6,560	5,467	61,434	11,198	129,138	67.97

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (5-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	151,477	22,722	4,544	3,787	14,126	3,632	48,811	88.75
2	128,755	38,627	7,725	6,438	33,173	7,263	93,226	84.75
3	90,128	27,039	5,408	4,506	35,664	7,263	79,880	72.62
4	63,089	25,236	3,785	3,154	37,160	7,263	76,598	69.63
5	37,853	25,236	2,271	1,893	38,251	7,263	74,914	68.10
6	12,617	12,618	379	315	19,461	3,632	36,405	66.19
TOTAL		151,478	\$24,112	\$20,093	\$177,835	\$36,316	\$409,834	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,100

\$151,477 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 RFV Group-> 5, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 5.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 6.00 Gallons Per Hour Fuel Consumption

Tractor, 25 PTO HP

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
300	25.0	332	434	145	549	295	1,954	6.51
400	25.0	429	447	149	549	393	2,052	5.13
500	24.0	515	461	154	572	491	2,193	4.39
600	20.0	593	479	160	686	589	2,507	4.18
700	17.0	665	495	165	801	688	2,814	4.02
800	15.0	731	510	170	915	786	3,112	3.89
900	13.0	793	524	175	1,029	884	3,405	3.78
1,000	12.0	851	536	179	1,144	982	3,692	3.69
1,100	11.0	906	547	182	1,258	1,080	3,973	3.61
1,200	10.0	959	558	186	1,372	1,179	4,254	3.55
1,300	9.0	1,010	567	189	1,487	1,277	4,530	3.48
1,400	9.0	1,060	576	192	1,601	1,375	4,804	3.43
1,500	8.0	1,108	584	195	1,715	1,473	5,075	3.38
1,600	8.0	1,155	592	197	1,830	1,572	5,346	3.34
1,700	7.0	1,201	599	200	1,944	1,670	5,614	3.30
1,800	7.0	1,246	605	202	2,058	1,768	5,879	3.27
1,900	6.0	1,290	611	204	2,173	1,866	6,144	3.23
2,000	6.0	1,334	617	206	2,287	1,965	6,409	3.20

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr	
1	13,614	1,459		408	136	70	842	2,915	3.40
2	12,155	2,605	729	243	560	1,684	5,821	3.40	
3	9,550	2,047	573	191	1,120	1,684	5,615	3.28	
4	7,503	1,668	450	150	1,681	1,684	5,633	3.29	
5	5,835	1,668	350	117	2,240	1,684	6,059	3.53	
6	4,167	1,668	250	83	2,801	1,684	6,486	3.78	
7	2,499	1,668	150	50	3,361	1,684	6,913	4.03	
8	831	834	25	8	1,890	842	3,599	4.20	
TOTAL		\$13,617	\$2,935	\$978	\$13,723	\$11,788	\$43,041		

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,714

\$13,614 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 12,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 1.00 Gal/Hour with 25 PTO HP, at 60 % Load Factor

Tractor, 35 PTO HP, MFWD

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
300	25.0	435	734	245	718	589	3,213	10.71
400	25.0	570	745	248	718	786	3,409	8.52
500	25.0	696	761	254	718	982	3,605	7.21
600	25.0	812	778	259	718	1,179	3,800	6.33
700	23.0	919	799	266	785	1,375	4,144	5.92
800	20.0	1,018	821	274	897	1,572	4,582	5.73
900	18.0	1,111	842	281	1,009	1,768	5,011	5.57
1,000	16.0	1,199	862	287	1,121	1,965	5,434	5.43
1,100	15.0	1,281	881	294	1,233	2,161	5,850	5.32
1,200	13.0	1,360	898	299	1,346	2,357	6,260	5.22
1,300	12.0	1,436	915	305	1,458	2,554	6,668	5.13
1,400	11.0	1,508	930	310	1,570	2,750	7,068	5.05
1,500	11.0	1,578	944	315	1,682	2,947	7,466	4.98
1,600	10.0	1,646	957	319	1,794	3,143	7,859	4.91
1,700	9.0	1,712	970	323	1,906	3,340	8,251	4.85
1,800	9.0	1,776	981	327	2,018	3,536	8,638	4.80
1,900	8.0	1,839	992	331	2,131	3,733	9,026	4.75
2,000	8.0	1,901	1,002	334	2,243	3,929	9,409	4.70

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	23,361	2,503	701	234	92	2,245	5,775	5.05
2	20,858	4,470	1,251	417	732	4,490	11,360	4.97
3	16,388	3,512	983	328	1,464	4,490	10,777	4.71
4	12,876	2,861	773	258	2,197	4,490	10,579	4.63
5	10,015	2,861	601	200	2,929	4,490	11,081	4.85
6	7,154	2,861	429	143	3,662	4,490	11,585	5.07
7	4,293	2,861	258	86	4,394	4,490	12,089	5.29
8	1,432	1,431	43	14	2,471	2,245	6,204	5.43
TOTAL		\$23,360	\$5,039	\$1,680	\$17,941	\$31,430	\$79,450	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,285

\$23,361 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 16,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.003, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 2.00 Gal/Hour with 35 PTO HP, at 50 % Load Factor

Tractor, 40 PTO HP

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
300	25.0	594	777	259	982	589	3,557	11.86
400	25.0	766	799	266	982	786	3,753	9.38
500	24.0	921	825	275	1,023	982	4,026	8.05
600	20.0	1,061	856	285	1,227	1,179	4,608	7.68
700	17.0	1,189	885	295	1,432	1,375	5,176	7.39
800	15.0	1,307	912	304	1,636	1,572	5,731	7.16
900	13.0	1,418	936	312	1,841	1,768	6,275	6.97
1,000	12.0	1,522	959	320	2,045	1,965	6,811	6.81
1,100	11.0	1,621	979	326	2,250	2,161	7,337	6.67
1,200	10.0	1,716	998	333	2,454	2,357	7,858	6.55
1,300	9.0	1,807	1,015	338	2,659	2,554	8,373	6.44
1,400	9.0	1,895	1,030	343	2,863	2,750	8,881	6.34
1,500	8.0	1,981	1,045	348	3,068	2,947	9,389	6.26
1,600	8.0	2,065	1,058	353	3,273	3,143	9,892	6.18
1,700	7.0	2,147	1,071	357	3,477	3,340	10,392	6.11
1,800	7.0	2,228	1,082	361	3,682	3,536	10,889	6.05
1,900	6.0	2,307	1,093	364	3,886	3,733	11,383	5.99
2,000	6.0	2,385	1,103	368	4,091	3,929	11,876	5.94

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	24,349	2,609	730	243	125	1,684	5,391	6.29
2	21,740	4,659	1,304	435	1,002	3,368	10,768	6.28
3	17,081	3,660	1,025	342	2,004	3,368	10,399	6.07
4	13,421	2,982	805	268	3,005	3,368	10,428	6.08
5	10,439	2,982	626	209	4,007	3,368	11,192	6.53
6	7,457	2,982	447	149	5,009	3,368	11,955	6.97
7	4,475	2,982	269	90	6,011	3,368	12,720	7.42
8	1,493	1,491	45	15	3,381	1,684	6,616	7.72
TOTAL		\$24,347	\$5,251	\$1,751	\$24,544	\$23,576	\$79,469	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,714

\$24,349 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 12,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 2.00 Gal/Hour with 40 PTO HP, at 60 % Load Factor

Tractor, 50 PTO HP, MFWD

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
300	25.0	562	949	316	928	589	3,980	13.27
400	25.0	737	963	321	928	786	4,177	10.44
500	25.0	899	983	328	928	982	4,372	8.74
600	25.0	1,049	1,006	335	928	1,179	4,567	7.61
700	23.0	1,188	1,033	344	1,015	1,375	4,955	7.08
800	20.0	1,316	1,062	354	1,160	1,572	5,464	6.83
900	18.0	1,437	1,089	363	1,305	1,768	5,962	6.62
1,000	16.0	1,550	1,115	372	1,450	1,965	6,452	6.45
1,100	15.0	1,657	1,139	380	1,595	2,161	6,932	6.30
1,200	13.0	1,758	1,162	387	1,740	2,357	7,404	6.17
1,300	12.0	1,856	1,183	394	1,885	2,554	7,872	6.06
1,400	11.0	1,950	1,202	401	2,030	2,750	8,333	5.95
1,500	11.0	2,040	1,220	407	2,175	2,947	8,789	5.86
1,600	10.0	2,128	1,238	413	2,320	3,143	9,242	5.78
1,700	9.0	2,214	1,254	418	2,465	3,340	9,691	5.70
1,800	9.0	2,297	1,269	423	2,610	3,536	10,135	5.63
1,900	8.0	2,378	1,283	428	2,755	3,733	10,577	5.57
2,000	8.0	2,458	1,296	432	2,899	3,929	11,014	5.51

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	30,203	3,236	906	302	118	2,245	6,807	5.96
2	26,967	5,779	1,618	539	947	4,490	13,373	5.85
3	21,188	4,540	1,271	424	1,894	4,490	12,619	5.52
4	16,648	3,700	999	333	2,840	4,490	12,362	5.41
5	12,948	3,700	777	259	3,787	4,490	13,013	5.69
6	9,248	3,700	555	185	4,734	4,490	13,664	5.98
7	5,548	3,700	333	111	5,681	4,490	14,315	6.26
8	1,848	1,850	55	18	3,195	2,245	7,363	6.44
TOTAL		\$30,205	\$6,514	\$2,171	\$23,196	\$31,430	\$93,516	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,285

\$30,203 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 16,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.003, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 2.00 Gal/Hour with 50 PTO HP, at 50 % Load Factor

Tractor, 60 PTO HP

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
300	25.0	735	961	320	1,215	884	4,556	15.19
400	25.0	948	989	330	1,215	1,179	4,851	12.13
500	24.0	1,140	1,021	340	1,266	1,473	5,240	10.48
600	20.0	1,313	1,059	353	1,519	1,768	6,012	10.02
700	17.0	1,472	1,095	365	1,772	2,063	6,767	9.67
800	15.0	1,618	1,129	376	2,025	2,357	7,505	9.38
900	13.0	1,754	1,159	386	2,278	2,652	8,229	9.14
1,000	12.0	1,883	1,187	396	2,531	2,947	8,944	8.94
1,100	11.0	2,006	1,212	404	2,784	3,241	9,647	8.77
1,200	10.0	2,123	1,235	412	3,037	3,536	10,343	8.62
1,300	9.0	2,236	1,256	419	3,291	3,831	11,033	8.49
1,400	9.0	2,346	1,275	425	3,544	4,126	11,716	8.37
1,500	8.0	2,452	1,293	431	3,797	4,420	12,393	8.26
1,600	8.0	2,556	1,310	437	4,050	4,715	13,068	8.17
1,700	7.0	2,657	1,325	442	4,303	5,010	13,737	8.08
1,800	7.0	2,757	1,339	446	4,556	5,304	14,402	8.00
1,900	6.0	2,855	1,353	451	4,809	5,599	15,067	7.93
2,000	6.0	2,952	1,365	455	5,062	5,894	15,728	7.86

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	30,133	3,229	904	301	155	2,526	7,115	8.30
2	26,904	5,765	1,614	538	1,240	5,052	14,209	8.29
3	21,139	4,530	1,268	423	2,479	5,052	13,752	8.02
4	16,609	3,691	997	332	3,720	5,052	13,792	8.05
5	12,918	3,691	775	258	4,959	5,052	14,735	8.60
6	9,227	3,691	554	185	6,198	5,052	15,680	9.15
7	5,536	3,691	332	111	7,439	5,052	16,625	9.70
8	1,845	1,845	55	18	4,184	2,526	8,628	10.07
TOTAL		\$30,133	\$6,499	\$2,166	\$30,374	\$35,364	\$104,536	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,714

\$30,133 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 12,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 3.00 Gal/Hour with 60 PTO HP, at 60 % Load Factor

Tractor, 70 PTO HP, MFWD

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
300	25.0	779	1,316	439	1,286	884	5,586	18.62
400	25.0	1,021	1,335	445	1,286	1,179	5,879	14.70
500	25.0	1,247	1,363	454	1,286	1,473	6,172	12.34
600	25.0	1,454	1,395	465	1,286	1,768	6,465	10.78
700	23.0	1,646	1,432	477	1,407	2,063	7,025	10.04
800	20.0	1,825	1,472	491	1,608	2,357	7,753	9.69
900	18.0	1,991	1,510	503	1,809	2,652	8,465	9.41
1,000	16.0	2,148	1,545	515	2,010	2,947	9,165	9.17
1,100	15.0	2,296	1,579	526	2,211	3,241	9,853	8.96
1,200	13.0	2,438	1,610	537	2,411	3,536	10,532	8.78
1,300	12.0	2,573	1,639	546	2,612	3,831	11,201	8.62
1,400	11.0	2,703	1,666	555	2,813	4,126	11,863	8.47
1,500	11.0	2,828	1,692	564	3,014	4,420	12,518	8.35
1,600	10.0	2,950	1,715	572	3,215	4,715	13,167	8.23
1,700	9.0	3,068	1,738	579	3,416	5,010	13,811	8.12
1,800	9.0	3,184	1,759	586	3,617	5,304	14,450	8.03
1,900	8.0	3,296	1,778	593	3,818	5,599	15,084	7.94
2,000	8.0	3,407	1,797	599	4,019	5,894	15,716	7.86

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	41,866	4,486	1,256	419	164	3,368	9,693	8.48
2	37,380	8,010	2,243	748	1,312	6,736	19,049	8.33
3	29,370	6,294	1,762	587	2,625	6,736	18,004	7.88
4	23,076	5,128	1,385	462	3,937	6,736	17,648	7.72
5	17,948	5,128	1,077	359	5,250	6,736	18,550	8.12
6	12,820	5,128	769	256	6,562	6,736	19,451	8.51
7	7,692	5,128	462	154	7,874	6,736	20,354	8.90
8	2,564	2,564	77	26	4,429	3,368	10,464	9.16
TOTAL		\$41,866	\$9,031	\$3,011	\$32,153	\$47,152	\$133,213	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,285

\$41,866 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 16,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.003, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 3.00 Gal/Hour with 70 PTO HP, at 50 % Load Factor

Tractor, 85 PTO HP

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
300	25.0	962	1,258	419	1,590	1,179	5,986	19.95
400	25.0	1,242	1,294	431	1,590	1,572	6,377	15.94
500	24.0	1,492	1,337	446	1,657	1,965	6,897	13.79
600	20.0	1,719	1,387	462	1,988	2,357	7,913	13.19
700	17.0	1,926	1,434	478	2,319	2,750	8,907	12.72
800	15.0	2,118	1,477	492	2,651	3,143	9,881	12.35
900	13.0	2,296	1,517	506	2,982	3,536	10,837	12.04
1,000	12.0	2,465	1,553	518	3,313	3,929	11,778	11.78
1,100	11.0	2,626	1,586	529	3,645	4,322	12,708	11.55
1,200	10.0	2,779	1,616	539	3,976	4,715	13,625	11.35
1,300	9.0	2,927	1,644	548	4,307	5,108	14,534	11.18
1,400	9.0	3,070	1,669	556	4,638	5,501	15,434	11.02
1,500	8.0	3,210	1,693	564	4,970	5,894	16,331	10.89
1,600	8.0	3,346	1,714	571	5,301	6,286	17,218	10.76
1,700	7.0	3,478	1,734	578	5,632	6,679	18,101	10.65
1,800	7.0	3,609	1,753	584	5,964	7,072	18,982	10.55
1,900	6.0	3,737	1,771	590	6,295	7,465	19,858	10.45
2,000	6.0	3,863	1,787	596	6,626	7,858	20,730	10.37

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	39,443	4,226	1,183	394	203	3,368	9,374	10.94
2	35,217	7,546	2,113	704	1,623	6,736	18,722	10.92
3	27,671	5,929	1,660	553	3,245	6,736	18,123	10.57
4	21,742	4,831	1,305	435	4,869	6,736	18,176	10.60
5	16,911	4,831	1,015	338	6,491	6,736	19,411	11.32
6	12,080	4,831	725	242	8,114	6,736	20,648	12.04
7	7,249	4,831	435	145	9,737	6,736	21,884	12.77
8	2,418	2,416	73	24	5,477	3,368	11,358	13.25
TOTAL		\$39,441	\$8,509	\$2,835	\$39,759	\$47,152	\$137,696	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,714

\$39,443 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 12,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 4.00 Gal/Hour with 80 PTO HP, at 60 % Load Factor

Tractor, 90 PTO HP, MFWD

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
300	25.0	925	1,564	521	1,528	1,179	6,766	22.55
400	25.0	1,214	1,587	529	1,528	1,572	7,158	17.90
500	25.0	1,481	1,620	540	1,528	1,965	7,549	15.10
600	25.0	1,728	1,658	553	1,528	2,357	7,940	13.23
700	23.0	1,957	1,702	567	1,672	2,750	8,648	12.35
800	20.0	2,168	1,749	583	1,910	3,143	9,553	11.94
900	18.0	2,366	1,794	598	2,149	3,536	10,443	11.60
1,000	16.0	2,553	1,836	612	2,388	3,929	11,318	11.32
1,100	15.0	2,729	1,876	625	2,627	4,322	12,179	11.07
1,200	13.0	2,897	1,913	638	2,866	4,715	13,029	10.86
1,300	12.0	3,057	1,948	649	3,104	5,108	13,866	10.67
1,400	11.0	3,212	1,980	660	3,343	5,501	14,696	10.50
1,500	11.0	3,361	2,010	670	3,582	5,894	15,517	10.34
1,600	10.0	3,506	2,039	680	3,821	6,286	16,332	10.21
1,700	9.0	3,646	2,065	688	4,060	6,679	17,138	10.08
1,800	9.0	3,783	2,090	697	4,298	7,072	17,940	9.97
1,900	8.0	3,917	2,113	704	4,537	7,465	18,736	9.86
2,000	8.0	4,049	2,135	712	4,776	7,858	19,530	9.77

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	49,751	5,330	1,493	498	195	4,490	12,006	10.51
2	44,421	9,519	2,665	888	1,559	8,981	23,612	10.33
3	34,902	7,479	2,094	698	3,120	8,981	22,372	9.79
4	27,423	6,094	1,645	548	4,678	8,981	21,946	9.60
5	21,329	6,094	1,280	427	6,238	8,981	23,020	10.07
6	15,235	6,094	914	305	7,798	8,981	24,092	10.54
7	9,141	6,094	548	183	9,357	8,981	25,163	11.01
8	3,047	3,047	91	30	5,264	4,490	12,922	11.31
TOTAL		\$49,751	\$10,730	\$3,577	\$38,209	\$62,866	\$165,133	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,285

\$49,751 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 16,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.003, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 4.00 Gal/Hour with 90 PTO HP, at 50 % Load Factor

Tractor, 90 HP “MUDDER”

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
300	25.0	1,152	1,506	502	1,904	1,179	6,934	23.11
400	25.0	1,486	1,549	516	1,904	1,572	7,325	18.31
500	24.0	1,787	1,601	534	1,983	1,965	7,870	15.74
600	20.0	2,058	1,660	553	2,380	2,357	9,008	15.01
700	17.0	2,306	1,717	572	2,777	2,750	10,122	14.46
800	15.0	2,535	1,769	590	3,173	3,143	11,210	14.01
900	13.0	2,749	1,816	605	3,570	3,536	12,276	13.64
1,000	12.0	2,951	1,859	620	3,967	3,929	13,326	13.33
1,100	11.0	3,143	1,899	633	4,363	4,322	14,360	13.05
1,200	10.0	3,327	1,935	645	4,760	4,715	15,382	12.82
1,300	9.0	3,505	1,968	656	5,157	5,108	16,394	12.61
1,400	9.0	3,676	1,998	666	5,553	5,501	17,394	12.42
1,500	8.0	3,843	2,026	675	5,950	5,894	18,388	12.26
1,600	8.0	4,005	2,052	684	6,347	6,286	19,374	12.11
1,700	7.0	4,165	2,076	692	6,743	6,679	20,355	11.97
1,800	7.0	4,321	2,099	700	7,140	7,072	21,332	11.85
1,900	6.0	4,474	2,120	707	7,537	7,465	22,303	11.74
2,000	6.0	4,625	2,140	713	7,933	7,858	23,269	11.63

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	47,223	5,060	1,417	472	243	3,368	10,560	12.32
2	42,163	9,035	2,530	843	1,943	6,736	21,087	12.30
3	33,128	7,099	1,988	663	3,886	6,736	20,372	11.88
4	26,029	5,784	1,562	521	5,828	6,736	20,431	11.92
5	20,245	5,784	1,215	405	7,772	6,736	21,912	12.78
6	14,461	5,784	868	289	9,714	6,736	23,391	13.64
7	8,677	5,784	521	174	11,658	6,736	24,873	14.51
8	2,893	2,892	87	29	6,557	3,368	12,933	15.09
TOTAL		\$47,222	\$10,188	\$3,396	\$47,601	\$47,152	\$155,559	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,714

\$47,223 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 12,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 4.00 Gal/Hour with 83 PTO HP, at 60 % Load Factor

Tractor, 100 PTO HP, MFWD

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
300	25.0	1,058	1,788	596	1,748	1,473	7,863	26.21
400	25.0	1,388	1,815	605	1,748	1,965	8,354	20.89
500	25.0	1,694	1,853	618	1,748	2,456	8,844	17.69
600	25.0	1,977	1,896	632	1,748	2,947	9,332	15.55
700	23.0	2,238	1,947	649	1,912	3,438	10,184	14.55
800	20.0	2,480	2,001	667	2,185	3,929	11,262	14.08
900	18.0	2,706	2,052	684	2,458	4,420	12,320	13.69
1,000	16.0	2,919	2,100	700	2,731	4,911	13,361	13.36
1,100	15.0	3,121	2,146	715	3,004	5,402	14,388	13.08
1,200	13.0	3,313	2,188	729	3,278	5,894	15,402	12.84
1,300	12.0	3,497	2,228	743	3,551	6,385	16,404	12.62
1,400	11.0	3,673	2,265	755	3,824	6,876	17,393	12.42
1,500	11.0	3,844	2,299	766	4,097	7,367	18,373	12.25
1,600	10.0	4,010	2,332	777	4,370	7,858	19,347	12.09
1,700	9.0	4,170	2,362	787	4,643	8,349	20,311	11.95
1,800	9.0	4,327	2,390	797	4,916	8,840	21,270	11.82
1,900	8.0	4,480	2,417	806	5,190	9,332	22,225	11.70
2,000	8.0	4,631	2,442	814	5,463	9,823	23,173	11.59

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	56,903	6,097	1,707	569	223	5,613	14,209	12.43
2	50,806	10,887	3,048	1,016	1,784	11,226	27,961	12.23
3	39,919	8,554	2,395	798	3,567	11,226	26,540	11.61
4	31,365	6,970	1,882	627	5,351	11,226	26,056	11.40
5	24,395	6,970	1,464	488	7,135	11,226	27,283	11.94
6	17,425	6,970	1,046	349	8,919	11,226	28,510	12.47
7	10,455	6,970	627	209	10,702	11,226	29,734	13.01
8	3,485	3,485	105	35	6,021	5,613	15,259	13.35
TOTAL		\$56,903	\$12,274	\$4,091	\$43,702	\$78,582	\$195,552	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,285

\$56,903 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 16,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.003, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 5.00 Gal/Hour with 100 PTO HP, at 50 % Load Factor

Tractor, 135 PTO HP

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
300	25.0	1,794	2,346	782	2,965	2,063	11,026	36.75
400	25.0	2,315	2,412	804	2,965	2,750	11,709	29.27
500	24.0	2,782	2,492	831	3,089	3,438	12,632	25.26
600	20.0	3,205	2,585	862	3,706	4,126	14,484	24.14
700	17.0	3,591	2,673	891	4,324	4,813	16,292	23.27
800	15.0	3,948	2,754	918	4,942	5,501	18,063	22.58
900	13.0	4,282	2,828	943	5,560	6,188	19,801	22.00
1,000	12.0	4,596	2,896	965	6,177	6,876	21,510	21.51
1,100	11.0	4,895	2,957	986	6,795	7,563	23,196	21.09
1,200	10.0	5,182	3,013	1,004	7,413	8,251	24,863	20.72
1,300	9.0	5,458	3,065	1,022	8,030	8,939	26,514	20.40
1,400	9.0	5,725	3,112	1,037	8,648	9,626	28,148	20.11
1,500	8.0	5,984	3,156	1,052	9,266	10,314	29,772	19.85
1,600	8.0	6,238	3,196	1,065	9,884	11,001	31,384	19.62
1,700	7.0	6,486	3,234	1,078	10,501	11,689	32,988	19.40
1,800	7.0	6,729	3,269	1,090	11,119	12,377	34,584	19.21
1,900	6.0	6,967	3,301	1,100	11,737	13,064	36,169	19.04
2,000	6.0	7,203	3,332	1,111	12,355	13,752	37,753	18.88

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	73,539	7,879	2,206	735	378	5,894	17,092	19.94
2	65,660	14,070	3,940	1,313	3,026	11,787	34,136	19.91
3	51,590	11,055	3,095	1,032	6,051	11,787	33,020	19.26
4	40,535	9,008	2,432	811	9,077	11,787	33,115	19.32
5	31,527	9,008	1,892	631	12,102	11,787	35,420	20.66
6	22,519	9,008	1,351	450	15,128	11,787	37,724	22.01
7	13,511	9,008	811	270	18,154	11,787	40,030	23.35
8	4,503	4,504	135	45	10,211	5,894	20,789	24.25
TOTAL		\$73,540	\$15,862	\$5,287	\$74,127	\$82,510	\$251,326	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,714

\$73,539 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 12,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 7.00 Gal/Hour with 135 PTO HP, at 60 % Load Factor

Tractor, 150 PTO HP, MFWD

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
300	25.0	1,751	2,958	986	2,892	2,063	12,634	42.11
400	25.0	2,296	3,002	1,001	2,892	2,750	13,319	33.30
500	25.0	2,803	3,065	1,022	2,892	3,438	14,004	28.01
600	25.0	3,270	3,136	1,045	2,892	4,126	14,687	24.48
700	23.0	3,702	3,220	1,073	3,163	4,813	15,971	22.82
800	20.0	4,102	3,309	1,103	3,614	5,501	17,629	22.04
900	18.0	4,477	3,394	1,131	4,066	6,188	19,256	21.40
1,000	16.0	4,829	3,474	1,158	4,518	6,876	20,855	20.86
1,100	15.0	5,163	3,550	1,183	4,970	7,563	22,429	20.39
1,200	13.0	5,480	3,620	1,207	5,422	8,251	23,980	19.98
1,300	12.0	5,784	3,685	1,228	5,874	8,939	25,510	19.62
1,400	11.0	6,077	3,747	1,249	6,325	9,626	27,024	19.30
1,500	11.0	6,359	3,804	1,268	6,777	10,314	28,522	19.01
1,600	10.0	6,632	3,857	1,286	7,229	11,001	30,005	18.75
1,700	9.0	6,898	3,907	1,302	7,681	11,689	31,477	18.52
1,800	9.0	7,158	3,954	1,318	8,133	12,377	32,940	18.30
1,900	8.0	7,411	3,998	1,333	8,584	13,064	34,390	18.10
2,000	8.0	7,660	4,039	1,346	9,036	13,752	35,833	17.92

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	94,127	10,085	2,824	941	369	7,858	22,077	19.32
2	84,042	18,009	5,043	1,681	2,950	15,716	43,399	18.99
3	66,033	14,150	3,962	1,321	5,902	15,716	41,051	17.96
4	51,883	11,530	3,113	1,038	8,851	15,716	40,248	17.61
5	40,353	11,530	2,421	807	11,803	15,716	42,277	18.50
6	28,823	11,530	1,729	576	14,753	15,716	44,304	19.38
7	17,293	11,530	1,038	346	17,703	15,716	46,333	20.27
8	5,763	5,765	173	58	9,959	7,858	23,813	20.84
TOTAL		\$94,129	\$20,303	\$6,768	\$72,290	\$110,012	\$303,502	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,285

\$94,127 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 16,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.003, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 7.00 Gal/Hour with 150 PTO HP, at 50 % Load Factor

Tractor, 170 PTO HP

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
300	25.0	2,324	3,039	1,013	3,842	2,652	14,265	47.55
400	25.0	2,999	3,126	1,042	3,842	3,536	15,145	37.86
500	24.0	3,605	3,229	1,076	4,002	4,420	16,332	32.66
600	20.0	4,153	3,350	1,117	4,802	5,304	18,726	31.21
700	17.0	4,653	3,464	1,155	5,603	6,188	21,063	30.09
800	15.0	5,116	3,569	1,190	6,403	7,072	23,350	29.19
900	13.0	5,548	3,664	1,221	7,203	7,956	25,592	28.44
1,000	12.0	5,955	3,752	1,251	8,004	8,840	27,802	27.80
1,100	11.0	6,343	3,832	1,277	8,804	9,724	29,980	27.25
1,200	10.0	6,714	3,904	1,301	9,605	10,608	32,132	26.78
1,300	9.0	7,071	3,971	1,324	10,405	11,492	34,263	26.36
1,400	9.0	7,417	4,032	1,344	11,205	12,377	36,375	25.98
1,500	8.0	7,754	4,089	1,363	12,006	13,261	38,473	25.65
1,600	8.0	8,082	4,141	1,380	12,806	14,145	40,554	25.35
1,700	7.0	8,403	4,190	1,397	13,607	15,029	42,626	25.07
1,800	7.0	8,718	4,235	1,412	14,407	15,913	44,685	24.83
1,900	6.0	9,028	4,277	1,426	15,207	16,797	46,735	24.60
2,000	6.0	9,333	4,317	1,439	16,008	17,681	48,778	24.39

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	95,284	10,209	2,859	953	490	7,577	22,088	25.77
2	85,075	18,230	5,105	1,702	3,920	15,155	44,112	25.73
3	66,845	14,324	4,011	1,337	7,841	15,155	42,668	24.89
4	52,521	11,671	3,151	1,050	11,761	15,155	42,788	24.96
5	40,850	11,671	2,451	817	15,681	15,155	45,775	26.70
6	29,179	11,671	1,751	584	19,601	15,155	48,762	28.44
7	17,508	11,671	1,050	350	23,521	15,155	51,747	30.19
8	5,837	5,836	175	58	13,231	7,577	26,877	31.36
TOTAL		\$95,283	\$20,553	\$6,851	\$96,046	\$106,084	\$324,817	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,714

\$95,284 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 12,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 9.00 Gal/Hour with 170 PTO HP, at 60 % Load Factor

Tractor, 175 PTO HP, MFWD

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
500	25.0	3,390	3,707	1,236	3,497	4,420	17,199	34.40
600	25.0	3,955	3,793	1,264	3,497	5,304	18,077	30.13
700	23.0	4,477	3,895	1,298	3,825	6,188	19,683	28.12
800	20.0	4,962	4,002	1,334	4,372	7,072	21,742	27.18
900	18.0	5,415	4,105	1,368	4,918	7,956	23,762	26.40
1,000	16.0	5,841	4,202	1,401	5,464	8,840	25,748	25.75
1,100	15.0	6,244	4,293	1,431	6,011	9,724	27,703	25.18
1,200	13.0	6,628	4,378	1,459	6,557	10,608	29,630	24.69
1,300	12.0	6,996	4,457	1,486	7,104	11,492	31,535	24.26
1,400	11.0	7,349	4,531	1,510	7,650	12,377	33,417	23.87
1,500	11.0	7,691	4,600	1,533	8,197	13,261	35,282	23.52
1,600	10.0	8,022	4,665	1,555	8,743	14,145	37,130	23.21
1,700	9.0	8,343	4,725	1,575	9,290	15,029	38,962	22.92
1,800	9.0	8,657	4,782	1,594	9,836	15,913	40,782	22.66
1,900	8.0	8,964	4,835	1,612	10,382	16,797	42,590	22.42
2,000	8.0	9,264	4,885	1,628	10,929	17,681	44,387	22.19
2,100	8.0	9,559	4,932	1,644	11,475	18,565	46,175	21.99
2,200	7.0	9,849	4,977	1,659	12,022	19,449	47,956	21.80

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	113,842	12,197	3,415	1,138	446	10,103	27,299	23.89
2	101,645	21,781	6,099	2,033	3,569	20,207	53,689	23.49
3	79,864	17,114	4,792	1,597	7,137	20,207	50,847	22.25
4	62,750	13,944	3,765	1,255	10,706	20,207	49,877	21.82
5	48,806	13,944	2,928	976	14,274	20,207	52,329	22.89
6	34,862	13,944	2,092	697	17,843	20,207	54,783	23.97
7	20,918	13,944	1,255	418	21,412	20,207	57,236	25.04
8	6,974	6,972	209	70	12,044	10,103	29,398	25.72
TOTAL		113,840	\$24,555	\$8,184	\$87,431	\$141,448	\$375,458	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,285

\$113,842 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 16,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.003, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 9.00 Gal/Hour with 175 PTO HP, at 60 % Load Factor

Tractor, 190 PTO HP

**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
500	25.0	3,932	4,299	1,433	9,464	4,911	25,139	50.28
600	25.0	4,587	4,399	1,466	9,464	5,894	26,116	43.53
700	23.0	5,193	4,517	1,506	10,352	6,876	28,444	40.63
800	20.0	5,755	4,642	1,547	11,831	7,858	31,633	39.54
900	18.0	6,280	4,761	1,587	13,309	8,840	34,777	38.64
1,000	16.0	6,774	4,874	1,625	14,788	9,823	37,884	37.88
1,100	15.0	7,242	4,979	1,660	16,267	10,805	40,953	37.23
1,200	13.0	7,687	5,078	1,693	17,746	11,787	43,991	36.66
1,300	12.0	8,114	5,170	1,723	19,225	12,769	47,001	36.15
1,400	11.0	8,524	5,255	1,752	20,703	13,752	49,986	35.70
1,500	11.0	8,920	5,336	1,779	22,182	14,734	52,951	35.30
1,600	10.0	9,304	5,410	1,803	23,661	15,716	55,894	34.93
1,700	9.0	9,677	5,480	1,827	25,140	16,698	58,822	34.60
1,800	9.0	10,041	5,546	1,849	26,619	17,681	61,736	34.30
1,900	8.0	10,396	5,608	1,869	28,097	18,663	64,633	34.02
2,000	8.0	10,745	5,666	1,889	29,576	19,645	67,521	33.76
2,100	8.0	11,087	5,721	1,907	31,055	20,628	70,398	33.52
2,200	7.0	11,423	5,773	1,924	32,534	21,610	73,264	33.30

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	132,037	14,147	3,961	1,320	1,207	11,226	31,861	27.88
2	117,890	25,262	7,073	2,358	9,658	22,452	66,803	29.23
3	92,628	19,849	5,558	1,853	19,315	22,452	69,027	30.20
4	72,779	16,173	4,367	1,456	28,973	22,452	73,421	32.12
5	56,606	16,173	3,396	1,132	38,630	22,452	81,783	35.78
6	40,433	16,173	2,426	809	48,288	22,452	90,148	39.44
7	24,260	16,173	1,456	485	57,945	22,452	98,511	43.10
8	8,087	8,087	243	81	32,594	11,226	52,231	45.70
TOTAL		132,037	\$28,480	\$9,494	\$236,610	\$157,164	\$563,785	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,285

\$132,037 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 16,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 10.00 Gal/Hour with 190 PTO HP, at 60 % Load Factor

Tractor, 215 PTO HP, MFWD

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
500	25.0	3,741	4,091	1,364	3,860	5,894	19,998	40.00
600	25.0	4,365	4,186	1,395	3,860	7,072	21,169	35.28
700	23.0	4,941	4,299	1,433	4,222	8,251	23,146	33.07
800	20.0	5,476	4,417	1,472	4,825	9,430	25,620	32.03
900	18.0	5,976	4,531	1,510	5,428	10,608	28,053	31.17
1,000	16.0	6,446	4,638	1,546	6,031	11,787	30,448	30.45
1,100	15.0	6,891	4,738	1,579	6,634	12,966	32,808	29.83
1,200	13.0	7,315	4,832	1,611	7,237	14,145	35,140	29.28
1,300	12.0	7,721	4,919	1,640	7,840	15,323	37,443	28.80
1,400	11.0	8,111	5,001	1,667	8,443	16,502	39,724	28.37
1,500	11.0	8,488	5,077	1,692	9,046	17,681	41,984	27.99
1,600	10.0	8,853	5,148	1,716	9,649	18,859	44,225	27.64
1,700	9.0	9,208	5,215	1,738	10,252	20,038	46,451	27.32
1,800	9.0	9,554	5,277	1,759	10,855	21,217	48,662	27.03
1,900	8.0	9,893	5,336	1,779	11,459	22,396	50,863	26.77
2,000	8.0	10,224	5,391	1,797	12,062	23,574	53,048	26.52
2,100	8.0	10,550	5,444	1,815	12,665	24,753	55,227	26.30
2,200	7.0	10,870	5,493	1,831	13,268	25,932	57,394	26.09

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	125,642	13,462	3,769	1,256	492	13,471	32,450	28.39
2	112,180	24,039	6,731	2,244	3,939	26,942	63,895	27.95
3	88,141	18,888	5,288	1,763	7,877	26,942	60,758	26.58
4	69,253	15,390	4,155	1,385	11,815	26,942	59,687	26.11
5	53,863	15,390	3,232	1,077	15,754	26,942	62,395	27.30
6	38,473	15,390	2,308	769	19,693	26,942	65,102	28.48
7	23,083	15,390	1,385	462	23,631	26,942	67,810	29.67
8	7,693	7,695	231	77	13,292	13,471	34,766	30.42
TOTAL		125,644	\$27,099	\$9,033	\$96,493	\$188,594	\$446,863	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,285

\$125,642 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 16,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.003, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 12.00 Gal/Hour with 215 PTO HP, at 60 % Load Factor

Tractor, 335 Eng HP, Articulating

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
500	25.0	4,264	4,663	1,554	4,400	8,840	24,915	49.83
600	25.0	4,975	4,772	1,591	4,400	10,608	26,678	44.46
700	23.0	5,632	4,900	1,633	4,812	12,377	29,354	41.93
800	20.0	6,242	5,035	1,678	5,499	14,145	32,599	40.75
900	18.0	6,812	5,164	1,721	6,187	15,913	35,797	39.77
1,000	16.0	7,348	5,286	1,762	6,874	17,681	38,951	38.95
1,100	15.0	7,855	5,401	1,800	7,562	19,449	42,067	38.24
1,200	13.0	8,338	5,508	1,836	8,249	21,217	45,148	37.62
1,300	12.0	8,801	5,607	1,869	8,937	22,985	48,199	37.08
1,400	11.0	9,245	5,700	1,900	9,624	24,753	51,222	36.59
1,500	11.0	9,675	5,787	1,929	10,311	26,521	54,223	36.15
1,600	10.0	10,091	5,868	1,956	10,999	28,289	57,203	35.75
1,700	9.0	10,496	5,944	1,981	11,686	30,057	60,164	35.39
1,800	9.0	10,891	6,015	2,005	12,374	31,825	63,110	35.06
1,900	8.0	11,276	6,082	2,027	13,061	33,593	66,039	34.76
2,000	8.0	11,654	6,145	2,048	13,749	35,361	68,957	34.48
2,100	8.0	12,025	6,205	2,068	14,436	37,130	71,864	34.22
2,200	7.0	12,390	6,261	2,087	15,124	38,898	74,760	33.98

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	143,215	15,344	4,296	1,432	561	20,207	41,840	36.61
2	127,871	27,401	7,672	2,557	4,490	40,413	82,533	36.11
3	100,470	21,529	6,028	2,009	8,978	40,413	78,957	34.54
4	78,941	17,542	4,736	1,579	13,468	40,413	77,738	34.01
5	61,399	17,542	3,684	1,228	17,958	40,413	80,825	35.36
6	43,857	17,542	2,631	877	22,446	40,413	83,909	36.71
7	26,315	17,542	1,579	526	26,937	40,413	86,997	38.06
8	8,773	8,771	263	88	15,151	20,207	44,480	38.92
TOTAL		143,213	\$30,889	\$10,296	\$109,989	\$282,892	\$577,279	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,285

\$143,215 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 16,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.003, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 18.00 Gal/Hour with 335 PTO HP, at 60 % Load Factor

Tractor, 375 Eng HP, Articulating

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
500	25.0	4,980	5,445	1,815	5,138	9,823	28,595	57.19
600	25.0	5,810	5,573	1,858	5,138	11,787	30,554	50.92
700	23.0	6,577	5,722	1,907	5,620	13,752	33,578	47.97
800	20.0	7,289	5,880	1,960	6,422	15,716	37,267	46.58
900	18.0	7,955	6,031	2,010	7,225	17,681	40,902	45.45
1,000	16.0	8,581	6,174	2,058	8,028	19,645	44,486	44.49
1,100	15.0	9,173	6,307	2,102	8,831	21,610	48,023	43.66
1,200	13.0	9,737	6,432	2,144	9,633	23,574	51,520	42.93
1,300	12.0	10,278	6,548	2,183	10,436	25,539	54,984	42.30
1,400	11.0	10,797	6,657	2,219	11,239	27,503	58,415	41.73
1,500	11.0	11,298	6,758	2,253	12,042	29,468	61,819	41.21
1,600	10.0	11,785	6,853	2,284	12,845	31,432	65,199	40.75
1,700	9.0	12,257	6,942	2,314	13,647	33,397	68,557	40.33
1,800	9.0	12,718	7,025	2,342	14,450	35,361	71,896	39.94
1,900	8.0	13,169	7,103	2,368	15,253	37,326	75,219	39.59
2,000	8.0	13,610	7,177	2,392	16,056	39,291	78,526	39.26
2,100	8.0	14,043	7,246	2,415	16,859	41,255	81,818	38.96
2,200	7.0	14,469	7,312	2,437	17,661	43,220	85,099	38.68

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	167,248	17,919	5,017	1,672	655	22,452	47,715	41.75
2	149,329	31,999	8,960	2,987	5,243	44,903	94,092	41.17
3	117,330	25,142	7,040	2,347	10,485	44,903	89,917	39.34
4	92,188	20,486	5,531	1,844	15,729	44,903	88,493	38.72
5	71,702	20,486	4,302	1,434	20,970	44,903	92,095	40.29
6	51,216	20,486	3,073	1,024	26,214	44,903	95,700	41.87
7	30,730	20,486	1,844	615	31,456	44,903	99,304	43.45
8	10,244	10,243	307	102	17,694	22,452	50,798	44.45
TOTAL		167,247	\$36,074	\$12,025	\$128,446	\$314,322	\$658,114	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,285

\$167,248 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 16,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.003, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 20.00 Gal/Hour with 375 PTO HP, at 60 % Load Factor

Tractor, 400 Eng HP, Articulating

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
500	25.0	5,218	5,706	1,902	5,384	10,314	29,985	59.97
600	25.0	6,088	5,839	1,946	5,384	12,377	32,040	53.40
700	23.0	6,892	5,996	1,999	5,888	14,439	35,214	50.31
800	20.0	7,638	6,161	2,054	6,729	16,502	39,084	48.86
900	18.0	8,335	6,319	2,106	7,571	18,565	42,896	47.66
1,000	16.0	8,991	6,469	2,156	8,412	20,628	46,656	46.66
1,100	15.0	9,612	6,609	2,203	9,253	22,690	50,367	45.79
1,200	13.0	10,203	6,740	2,247	10,094	24,753	54,037	45.03
1,300	12.0	10,769	6,862	2,287	10,935	26,816	57,669	44.36
1,400	11.0	11,313	6,975	2,325	11,777	28,879	61,269	43.76
1,500	11.0	11,839	7,082	2,361	12,618	30,941	64,841	43.23
1,600	10.0	12,348	7,181	2,394	13,459	33,004	68,386	42.74
1,700	9.0	12,844	7,274	2,425	14,300	35,067	71,910	42.30
1,800	9.0	13,326	7,361	2,454	15,141	37,130	75,412	41.90
1,900	8.0	13,799	7,443	2,481	15,983	39,192	78,898	41.53
2,000	8.0	14,261	7,520	2,507	16,824	41,255	82,367	41.18
2,100	8.0	14,715	7,593	2,531	17,665	43,318	85,822	40.87
2,200	7.0	15,161	7,662	2,554	18,506	45,381	89,264	40.57

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	175,247	18,776	5,257	1,752	687	23,574	50,046	43.79
2	156,471	33,529	9,388	3,129	5,493	47,149	98,688	43.18
3	122,942	26,345	7,377	2,459	10,987	47,149	94,317	41.26
4	96,597	21,466	5,796	1,932	16,480	47,149	92,823	40.61
5	75,131	21,466	4,508	1,503	21,974	47,149	96,600	42.26
6	53,665	21,466	3,220	1,073	27,468	47,149	100,376	43.91
7	32,199	21,466	1,932	644	32,960	47,149	104,151	45.57
8	10,733	10,733	322	107	18,541	23,574	53,277	46.62
TOTAL		175,247	\$37,800	\$12,599	\$134,590	\$330,042	\$690,278	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,285

\$175,247 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 16,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.003, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 21.00 Gal/Hour with 400 PTO HP, at 60 % Load Factor

Tractor, Crawler, Rubber Track

**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
500	25.0	5,131	5,610	1,870	5,293	10,314	29,654	59.31
600	25.0	5,986	5,741	1,914	5,293	12,377	31,710	52.85
700	23.0	6,776	5,895	1,965	5,790	14,439	34,865	49.81
800	20.0	7,510	6,058	2,019	6,617	16,502	38,706	48.38
900	18.0	8,196	6,213	2,071	7,444	18,565	42,489	47.21
1,000	16.0	8,841	6,360	2,120	8,271	20,628	46,220	46.22
1,100	15.0	9,451	6,498	2,166	9,098	22,690	49,903	45.37
1,200	13.0	10,032	6,627	2,209	9,925	24,753	53,546	44.62
1,300	12.0	10,589	6,747	2,249	10,752	26,816	57,153	43.96
1,400	11.0	11,124	6,858	2,286	11,579	28,879	60,726	43.38
1,500	11.0	11,640	6,963	2,321	12,406	30,941	64,271	42.85
1,600	10.0	12,141	7,060	2,353	13,233	33,004	67,791	42.37
1,700	9.0	12,628	7,152	2,384	14,060	35,067	71,291	41.94
1,800	9.0	13,103	7,238	2,413	14,888	37,130	74,772	41.54
1,900	8.0	13,567	7,318	2,439	15,715	39,192	78,231	41.17
2,000	8.0	14,022	7,394	2,465	16,542	41,255	81,678	40.84
2,100	8.0	14,468	7,466	2,489	17,369	43,318	85,110	40.53
2,200	7.0	14,907	7,533	2,511	18,196	45,381	88,528	40.24

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	172,310	18,462	5,169	1,723	675	23,574	49,603	43.40
2	153,848	32,967	9,231	3,077	5,402	47,149	97,826	42.80
3	120,881	25,903	7,253	2,418	10,802	47,149	93,525	40.92
4	94,978	21,106	5,699	1,900	16,205	47,149	92,059	40.28
5	73,872	21,106	4,432	1,477	21,605	47,149	95,769	41.90
6	52,766	21,106	3,166	1,055	27,007	47,149	99,483	43.52
7	31,660	21,106	1,900	633	32,408	47,149	103,196	45.15
8	10,554	10,553	317	106	18,230	23,574	52,780	46.18
TOTAL		172,309	\$37,167	\$12,389	\$132,334	\$330,042	\$684,241	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,285

\$172,310 Purchase Price, Without Sales Tax, Quoted Dec. 2002

16,000Hours To Wearout, 25 Years Maximum Life

RFV Group-> 4, Rep. Factor 1 -> 0.003, Rep. Factor 2 -> 2.0

6.00% of Avg. Investment Charged for Opportunity Interest

2.00% of Avg. Investment Charged for Property Tax, Housing & Ins

\$0.809/Gallon Diesel, Plus 5.58% Sales Tax

21.00 Gal/Hour with 400 PTO HP, at 60 % Load Factor

Combine, Sm. Gr., PL20, 155 Bu

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	25.0	4,347	4,200	1,400	2,131	491	13,439	134.39
150	20.0	6,261	4,387	1,462	2,664	737	15,511	103.41
200	15.0	7,934	4,623	1,541	3,552	982	18,632	93.16
250	12.0	9,417	4,848	1,616	4,440	1,228	21,549	86.20
300	10.0	10,758	5,051	1,684	5,328	1,473	24,294	80.98
350	9.0	11,995	5,231	1,744	6,216	1,719	26,905	76.87
400	8.0	13,153	5,391	1,797	7,104	1,965	29,410	73.53
450	7.0	14,252	5,533	1,844	7,992	2,210	31,831	70.74
500	6.0	15,304	5,660	1,887	8,879	2,456	34,186	68.37
550	5.0	16,319	5,775	1,925	9,767	2,701	36,487	66.34
600	5.0	17,305	5,879	1,960	10,655	2,947	38,746	64.58
650	5.0	18,267	5,974	1,991	11,543	3,192	40,967	63.03
700	4.0	19,209	6,062	2,021	12,431	3,438	43,161	61.66
750	4.0	20,134	6,144	2,048	13,319	3,683	45,328	60.44
800	4.0	21,046	6,219	2,073	14,207	3,929	47,474	59.34
850	4.0	21,946	6,290	2,097	15,095	4,175	49,603	58.36
900	3.0	22,836	6,357	2,119	15,983	4,420	51,715	57.46
950	3.0	23,717	6,420	2,140	16,871	4,666	53,814	56.65

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	132,594	14,207	3,978	1,326	209	1,052	20,772	96.94
2	118,387	25,369	7,103	2,368	1,888	2,105	38,833	90.61
3	93,018	19,933	5,581	1,860	4,034	2,105	33,513	78.20
4	73,085	16,241	4,385	1,462	6,296	2,105	30,489	71.14
5	56,844	16,241	3,411	1,137	8,639	2,105	31,533	73.58
6	40,603	16,241	2,436	812	11,041	2,105	32,635	76.15
7	24,362	16,241	1,462	487	13,492	2,105	33,787	78.84
8	8,121	8,121	244	81	7,678	1,052	17,176	80.15
TOTAL		132,594	\$28,600	\$9,533	\$53,277	\$14,734	\$238,738	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$132,594 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 1, Rep. Factor 1 -> 0.040, Rep. Factor 2 -> 2.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 5.00 Gallons Per Hour Fuel Consumption

Combine, Corn, 190 Bu, 6 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	25.0	5,626	5,435	1,812	2,758	589	17,346	173.46
150	20.0	8,103	5,677	1,892	3,448	884	20,004	133.36
200	15.0	10,269	5,983	1,994	4,597	1,179	24,022	120.11
250	12.0	12,188	6,274	2,091	5,746	1,473	27,772	111.09
300	10.0	13,924	6,537	2,179	6,895	1,768	31,303	104.34
350	9.0	15,524	6,770	2,257	8,044	2,063	34,658	99.02
400	8.0	17,023	6,977	2,326	9,194	2,357	37,877	94.69
450	7.0	18,445	7,161	2,387	10,343	2,652	40,988	91.08
500	6.0	19,806	7,325	2,442	11,492	2,947	44,012	88.02
550	5.0	21,120	7,474	2,491	12,641	3,241	46,967	85.39
600	5.0	22,396	7,609	2,536	13,790	3,536	49,867	83.11
650	5.0	23,641	7,732	2,577	14,940	3,831	52,721	81.11
700	4.0	24,860	7,846	2,615	16,089	4,126	55,536	79.34
750	4.0	26,058	7,951	2,650	17,238	4,420	58,317	77.76
800	4.0	27,238	8,049	2,683	18,387	4,715	61,072	76.34
850	4.0	28,403	8,141	2,714	19,536	5,010	63,804	75.06
900	3.0	29,555	8,227	2,742	20,685	5,304	66,513	73.90
950	3.0	30,695	8,309	2,770	21,835	5,599	69,208	72.85

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	171,605	18,386	5,148	1,716	270	1,263	26,783	124.99
2	153,219	32,833	9,193	3,064	2,444	2,526	50,060	116.81
3	120,386	25,797	7,223	2,408	5,220	2,526	43,174	100.74
4	94,589	21,020	5,675	1,892	8,150	2,526	39,263	91.61
5	73,569	21,020	4,414	1,471	11,180	2,526	40,611	94.76
6	52,549	21,020	3,153	1,051	14,289	2,526	42,039	98.09
7	31,529	21,020	1,892	631	17,461	2,526	43,530	101.57
8	10,509	10,510	315	105	9,938	1,263	22,131	103.28
TOTAL		171,606	\$37,013	\$12,338	\$68,952	\$17,682	\$307,591	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$171,605 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 1, Rep. Factor 1 -> 0.040, Rep. Factor 2 -> 2.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 6.00 Gallons Per Hour Fuel Consumption

Cotton Picker, 4 Row, HDC C

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	25.0	7,856	7,589	2,530	7,617	786	27,949	279.49
150	20.0	11,314	7,927	2,642	9,521	1,179	32,583	217.22
200	15.0	14,337	8,354	2,785	12,694	1,572	39,742	198.71
250	12.0	17,017	8,760	2,920	15,868	1,965	46,530	186.12
300	10.0	19,440	9,127	3,042	19,041	2,357	53,007	176.69
350	9.0	21,675	9,453	3,151	22,215	2,750	59,244	169.27
400	8.0	23,768	9,741	3,247	25,388	3,143	65,287	163.22
450	7.0	25,753	9,998	3,333	28,562	3,536	71,182	158.18
500	6.0	27,654	10,228	3,409	31,735	3,929	76,955	153.91
550	5.0	29,488	10,435	3,478	34,909	4,322	82,632	150.24
600	5.0	31,270	10,624	3,541	38,083	4,715	88,233	147.06
650	5.0	33,008	10,796	3,599	41,256	5,108	93,767	144.26
700	4.0	34,710	10,954	3,651	44,430	5,501	99,246	141.78
750	4.0	36,383	11,101	3,700	47,603	5,894	104,681	139.57
800	4.0	38,031	11,238	3,746	50,777	6,286	110,078	137.60
850	4.0	39,657	11,367	3,789	53,950	6,679	115,442	135.81
900	3.0	41,265	11,487	3,829	57,124	7,072	120,777	134.20
950	3.0	42,857	11,601	3,867	60,297	7,465	126,087	132.72

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	239,599	25,671	7,188	2,396	1,647	1,684	38,586	180.07
2	213,928	45,842	12,836	4,279	10,251	3,368	76,576	178.68
3	168,086	36,018	10,085	3,362	17,943	3,368	70,776	165.14
4	132,068	29,348	7,924	2,641	24,841	3,368	68,122	158.95
5	102,720	29,348	6,163	2,054	31,279	3,368	72,212	168.49
6	73,372	29,348	4,402	1,467	37,398	3,368	75,983	177.29
7	44,024	29,348	2,641	880	43,275	3,368	79,512	185.53
8	14,676	14,674	440	147	23,779	1,684	40,724	190.05
TOTAL		239,597	\$51,679	\$17,226	\$190,413	\$23,576	\$522,491	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$239,599 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 1, Rep. Factor 1 -> 0.110, Rep. Factor 2 -> 1.8
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 8.00 Gallons Per Hour Fuel Consumption

Cotton Picker, 5 Row, HDC C**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	25.0	8,470	8,182	2,727	8,212	786	30,071	300.71
150	20.0	12,199	8,547	2,849	10,265	1,179	35,039	233.59
200	15.0	15,459	9,008	3,003	13,687	1,572	42,729	213.65
250	12.0	18,348	9,446	3,149	17,109	1,965	50,017	200.07
300	10.0	20,961	9,841	3,280	20,530	2,357	56,969	189.90
350	9.0	23,370	10,192	3,397	23,952	2,750	63,661	181.89
400	8.0	25,627	10,503	3,501	27,374	3,143	70,148	175.37
450	7.0	27,767	10,780	3,593	30,796	3,536	76,472	169.94
500	6.0	29,817	11,028	3,676	34,217	3,929	82,667	165.33
550	5.0	31,795	11,251	3,750	37,639	4,322	88,757	161.38
600	5.0	33,715	11,454	3,818	41,061	4,715	94,763	157.94
650	5.0	35,589	11,640	3,880	44,483	5,108	100,700	154.92
700	4.0	37,425	11,811	3,937	47,904	5,501	106,578	152.25
750	4.0	39,228	11,970	3,990	51,326	5,894	112,408	149.88
800	4.0	41,005	12,117	4,039	54,748	6,286	118,195	147.74
850	4.0	42,758	12,256	4,085	58,169	6,679	123,947	145.82
900	3.0	44,492	12,386	4,129	61,591	7,072	129,670	144.08
950	3.0	46,209	12,509	4,170	65,013	7,465	135,366	142.49

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	258,337	27,679	7,750	2,583	1,776	1,684	41,472	193.54
2	230,658	49,427	13,839	4,613	11,053	3,368	82,300	192.03
3	181,231	38,835	10,874	3,625	19,346	3,368	76,048	177.45
4	142,396	31,644	8,544	2,848	26,783	3,368	73,187	170.77
5	110,752	31,644	6,645	2,215	33,726	3,368	77,598	181.06
6	79,108	31,644	4,746	1,582	40,323	3,368	81,663	190.55
7	47,464	31,644	2,848	949	46,659	3,368	85,468	199.43
8	15,820	15,822	475	158	25,638	1,684	43,777	204.29
TOTAL		258,339	\$55,721	\$18,573	\$205,304	\$23,576	\$561,513	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$258,337 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 1, Rep. Factor 1 -> 0.110, Rep. Factor 2 -> 1.8
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 8.00 Gallons Per Hour Fuel Consumption

Cotton Stripper, 4 Row, PSB PC

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	25.0	4,167	4,025	1,342	4,040	688	15,095	150.95
150	20.0	6,001	4,205	1,402	5,050	1,031	17,689	117.93
200	15.0	7,605	4,431	1,477	6,733	1,375	21,621	108.11
250	12.0	9,026	4,647	1,549	8,416	1,719	25,357	101.43
300	10.0	10,311	4,841	1,614	10,100	2,063	28,929	96.43
350	9.0	11,497	5,014	1,671	11,783	2,407	32,372	92.49
400	8.0	12,607	5,167	1,722	13,466	2,750	35,712	89.28
450	7.0	13,659	5,303	1,768	15,149	3,094	38,973	86.61
500	6.0	14,668	5,425	1,808	16,833	3,438	42,172	84.34
550	5.0	15,641	5,535	1,845	18,516	3,782	45,319	82.40
600	5.0	16,586	5,635	1,878	20,199	4,126	48,424	80.71
650	5.0	17,508	5,726	1,909	21,883	4,469	51,495	79.22
700	4.0	18,411	5,810	1,937	23,566	4,813	54,537	77.91
750	4.0	19,298	5,888	1,963	25,249	5,157	57,555	76.74
800	4.0	20,172	5,961	1,987	26,932	5,501	60,553	75.69
850	4.0	21,034	6,029	2,010	28,616	5,844	63,533	74.74
900	3.0	21,887	6,093	2,031	30,299	6,188	66,498	73.89
950	3.0	22,732	6,154	2,051	31,982	6,532	69,451	73.11

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	127,085	13,616	3,813	1,271	874	1,473	21,047	98.22
2	113,469	24,315	6,808	2,269	5,437	2,947	41,776	97.48
3	89,154	19,104	5,349	1,783	9,517	2,947	38,700	90.30
4	70,050	15,567	4,203	1,401	13,176	2,947	37,294	87.02
5	54,483	15,567	3,269	1,090	16,590	2,947	39,463	92.08
6	38,916	15,567	2,335	778	19,837	2,947	41,464	96.75
7	23,349	15,567	1,401	467	22,953	2,947	43,335	101.12
8	7,782	7,783	233	78	12,612	1,473	22,179	103.50
TOTAL		127,086	\$27,411	\$9,137	\$100,996	\$20,628	\$285,258	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$127,085 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 1, Rep. Factor 1 -> 0.110, Rep. Factor 2 -> 1.8
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 7.00 Gallons Per Hour Fuel Consumption

Forage Harvester, SP SB 14.0 PSB

**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	25.0	5,119	6,440	2,147	3,948	491	21,216	212.16
150	25.0	7,544	6,543	2,181	3,948	737	21,456	143.04
200	20.0	9,781	6,762	2,254	4,935	982	24,714	123.57
250	16.0	11,832	7,013	2,338	6,168	1,228	28,579	114.32
300	13.0	13,727	7,258	2,419	7,402	1,473	32,279	107.60
350	11.0	15,497	7,488	2,496	8,636	1,719	35,836	102.39
400	10.0	17,168	7,702	2,567	9,870	1,965	39,272	98.18
450	9.0	18,759	7,897	2,632	11,103	2,210	42,601	94.67
500	8.0	20,286	8,077	2,692	12,337	2,456	45,848	91.70
550	7.0	21,761	8,242	2,747	13,571	2,701	49,022	89.13
600	7.0	23,193	8,394	2,798	14,804	2,947	52,136	86.89
650	6.0	24,590	8,535	2,845	16,038	3,192	55,200	84.92
700	6.0	25,957	8,666	2,889	17,272	3,438	58,222	83.17
750	5.0	27,300	8,788	2,929	18,505	3,683	61,205	81.61
800	5.0	28,621	8,902	2,967	19,739	3,929	64,158	80.20
850	5.0	29,924	9,010	3,003	20,973	4,175	67,085	78.92
900	4.0	31,211	9,112	3,037	22,207	4,420	69,987	77.76
950	4.0	32,484	9,208	3,069	23,440	4,666	72,867	76.70

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	205,616	22,030	6,168	2,056	504	1,403	32,161	112.56
2	183,586	39,340	11,015	3,672	4,028	2,806	60,861	106.51
3	144,246	30,910	8,655	2,885	8,057	2,806	53,313	93.30
4	113,336	25,186	6,800	2,267	12,085	2,806	49,144	86.00
5	88,150	25,186	5,289	1,763	16,114	2,806	51,158	89.53
6	62,964	25,186	3,778	1,259	20,141	2,806	53,170	93.05
7	37,778	25,186	2,267	756	24,171	2,806	55,186	96.58
8	12,592	12,593	378	126	13,596	1,403	28,096	98.34
TOTAL		205,617	\$44,350	\$14,784	\$98,696	\$19,642	\$383,089	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 571

\$205,616 Purchase Price, Without Sales Tax, Quoted Dec. 2002

4,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 2, Rep. Factor 1 -> 0.030, Rep. Factor 2 -> 2.0

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

0 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax

5.00 Gallons Per Hour Fuel Consumption

Forage Harvester, SP WP 7.0 PSB

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	25.0	4,392	5,526	1,842	3,387	491	18,273	182.73
150	25.0	6,473	5,614	1,871	3,387	737	18,514	123.43
200	20.0	8,392	5,802	1,934	4,234	982	21,344	106.72
250	16.0	10,152	6,017	2,006	5,293	1,228	24,696	98.78
300	13.0	11,778	6,227	2,076	6,351	1,473	27,905	93.02
350	11.0	13,297	6,425	2,142	7,410	1,719	30,993	88.55
400	10.0	14,730	6,608	2,203	8,468	1,965	33,974	84.94
450	9.0	16,095	6,776	2,259	9,527	2,210	36,867	81.93
500	8.0	17,406	6,930	2,310	10,585	2,456	39,687	79.37
550	7.0	18,671	7,072	2,357	11,644	2,701	42,445	77.17
600	7.0	19,900	7,202	2,401	12,702	2,947	45,152	75.25
650	6.0	21,099	7,323	2,441	13,761	3,192	47,816	73.56
700	6.0	22,272	7,435	2,478	14,819	3,438	50,442	72.06
750	5.0	23,424	7,540	2,513	15,878	3,683	53,038	70.72
800	5.0	24,557	7,638	2,546	16,937	3,929	55,607	69.51
850	5.0	25,675	7,731	2,577	17,995	4,175	58,153	68.42
900	4.0	26,779	7,818	2,606	19,054	4,420	60,677	67.42
950	4.0	27,872	7,901	2,634	20,112	4,666	63,185	66.51

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	176,422	18,902	5,293	1,764	432	1,403	27,794	97.28
2	157,520	33,754	9,451	3,150	3,456	2,806	52,617	92.08
3	123,766	26,521	7,426	2,475	6,913	2,806	46,141	80.75
4	97,245	21,610	5,835	1,945	10,370	2,806	42,566	74.49
5	75,635	21,610	4,538	1,513	13,825	2,806	44,292	77.51
6	54,025	21,610	3,242	1,081	17,283	2,806	46,022	80.54
7	32,415	21,610	1,945	648	20,738	2,806	47,747	83.56
8	10,805	10,805	324	108	11,666	1,403	24,306	85.07
TOTAL		176,422	\$38,054	\$12,684	\$84,683	\$19,642	\$331,485	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 571

\$176,422 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 4,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.030, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 5.00 Gallons Per Hour Fuel Consumption

Bale Wagon, SP PRC

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	25.0	3,561	3,426	1,142	7,203	491	16,535	165.35
150	20.0	5,155	3,564	1,188	9,004	737	19,648	130.99
200	15.0	6,578	3,740	1,247	12,006	982	24,553	122.77
250	12.0	7,864	3,908	1,303	15,007	1,228	29,310	117.24
300	10.0	9,049	4,059	1,353	18,009	1,473	33,943	113.14
350	9.0	10,159	4,195	1,398	21,010	1,719	38,481	109.95
400	8.0	11,213	4,316	1,439	24,012	1,965	42,945	107.36
450	7.0	12,225	4,424	1,475	27,013	2,210	47,347	105.22
500	6.0	13,203	4,522	1,507	30,015	2,456	51,703	103.41
550	5.0	14,155	4,611	1,537	33,016	2,701	56,020	101.85
600	5.0	15,086	4,692	1,564	36,017	2,947	60,306	100.51
650	5.0	15,999	4,767	1,589	39,019	3,192	64,566	99.33
700	4.0	16,899	4,837	1,612	42,020	3,438	68,806	98.29
750	4.0	17,787	4,902	1,634	45,022	3,683	73,028	97.37
800	4.0	18,665	4,963	1,654	48,023	3,929	77,234	96.54
850	4.0	19,534	5,020	1,673	51,025	4,175	81,427	95.80
900	3.0	20,396	5,075	1,692	54,026	4,420	85,609	95.12
950	3.0	21,252	5,127	1,709	57,028	4,666	89,782	94.51

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	108,377	11,612	3,251	1,084	1,558	1,052	18,557	86.60
2	96,765	20,735	5,806	1,935	9,695	2,105	40,276	93.98
3	76,030	16,292	4,562	1,521	16,970	2,105	41,450	96.72
4	59,738	13,275	3,584	1,195	23,494	2,105	43,653	101.86
5	46,463	13,275	2,788	929	29,583	2,105	48,680	113.59
6	33,188	13,275	1,991	664	35,370	2,105	53,405	124.61
7	19,913	13,275	1,195	398	40,928	2,105	57,901	135.10
8	6,638	6,638	199	66	22,489	1,052	30,444	142.07
TOTAL		108,377	\$23,376	\$7,792	\$180,087	\$14,734	\$334,366	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$108,377 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.230, Rep. Factor 2 -> 1.8
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 5.00 Gallons Per Hour Fuel Consumption

Bale Wagon, SP PRC w/Squeeze

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	25.0	3,746	3,604	1,201	7,577	491	17,368	173.68
150	20.0	5,423	3,749	1,250	9,472	737	20,631	137.54
200	15.0	6,919	3,934	1,311	12,629	982	25,775	128.88
250	12.0	8,272	4,110	1,370	15,786	1,228	30,766	123.06
300	10.0	9,518	4,270	1,423	18,943	1,473	35,627	118.76
350	9.0	10,686	4,413	1,471	22,100	1,719	40,389	115.40
400	8.0	11,795	4,540	1,513	25,257	1,965	45,070	112.68
450	7.0	12,859	4,654	1,551	28,415	2,210	49,689	110.42
500	6.0	13,888	4,757	1,586	31,572	2,456	54,259	108.52
550	5.0	14,889	4,850	1,617	34,729	2,701	58,786	106.88
600	5.0	15,868	4,936	1,645	37,886	2,947	63,282	105.47
650	5.0	16,829	5,015	1,672	41,043	3,192	67,751	104.23
700	4.0	17,776	5,088	1,696	44,201	3,438	72,199	103.14
750	4.0	18,710	5,156	1,719	47,358	3,683	76,626	102.17
800	4.0	19,633	5,220	1,740	50,515	3,929	81,037	101.30
850	4.0	20,547	5,281	1,760	53,672	4,175	85,435	100.51
900	3.0	21,455	5,338	1,779	56,829	4,420	89,821	99.80
950	3.0	22,355	5,393	1,798	59,986	4,666	94,198	99.16

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	114,000	12,214	3,420	1,140	1,638	1,052	19,464	90.83
2	101,786	21,811	6,107	2,036	10,199	2,105	42,258	98.60
3	79,975	17,137	4,799	1,600	17,850	2,105	43,491	101.48
4	62,838	13,964	3,770	1,257	24,713	2,105	45,809	106.89
5	48,874	13,964	2,932	977	31,118	2,105	51,096	119.22
6	34,910	13,964	2,095	698	37,205	2,105	56,067	130.82
7	20,946	13,964	1,257	419	43,052	2,105	60,797	141.86
8	6,982	6,982	209	70	23,656	1,052	31,969	149.19
TOTAL		114,000	\$24,589	\$8,197	\$189,431	\$14,734	\$350,951	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$114,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.230, Rep. Factor 2 -> 1.8
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 5.00 Gallons Per Hour Fuel Consumption

Windrower, 14.0', HS, SC

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	25.0	2,209	2,126	709	1,452	393	7,331	73.31
150	20.0	3,199	2,211	737	1,816	589	8,552	57.01
200	15.0	4,081	2,320	773	2,421	786	10,381	51.91
250	12.0	4,879	2,424	808	3,026	982	12,119	48.48
300	10.0	5,614	2,519	840	3,631	1,179	13,783	45.94
350	9.0	6,303	2,603	868	4,236	1,375	15,385	43.96
400	8.0	6,957	2,678	893	4,841	1,572	16,941	42.35
450	7.0	7,585	2,745	915	5,447	1,768	18,460	41.02
500	6.0	8,192	2,806	935	6,052	1,965	19,950	39.90
550	5.0	8,782	2,861	954	6,657	2,161	21,415	38.94
600	5.0	9,360	2,911	970	7,262	2,357	22,860	38.10
650	5.0	9,927	2,958	986	7,867	2,554	24,292	37.37
700	4.0	10,485	3,001	1,000	8,472	2,750	25,708	36.73
750	4.0	11,036	3,041	1,014	9,078	2,947	27,116	36.15
800	4.0	11,580	3,079	1,026	9,683	3,143	28,511	35.64
850	4.0	12,120	3,115	1,038	10,288	3,340	29,901	35.18
900	3.0	12,655	3,149	1,050	10,893	3,536	31,283	34.76
950	3.0	13,186	3,181	1,060	11,498	3,733	32,658	34.38

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	67,241	7,204	2,017	672	185	842	10,920	50.96
2	60,037	12,865	3,602	1,201	1,482	1,684	20,834	48.61
3	47,172	10,108	2,830	943	2,964	1,684	18,529	43.23
4	37,064	8,236	2,224	741	4,447	1,684	17,332	40.44
5	28,828	8,236	1,730	577	5,928	1,684	18,155	42.36
6	20,592	8,236	1,236	412	7,410	1,684	18,978	44.28
7	12,356	8,236	741	247	8,892	1,684	19,800	46.20
8	4,120	4,118	124	41	5,002	842	10,127	47.26
TOTAL		\$67,239	\$14,504	\$4,834	\$36,310	\$11,788	\$134,675	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$67,241 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.060, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 4.00 Gallons Per Hour Fuel Consumption

Cauliflower Harvester, 18 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	25.0	904	3,384	1,128	37,486	491	46,828	468.28
200	25.0	1,807	3,385	1,128	37,486	982	47,318	236.59
300	25.0	2,699	3,399	1,133	37,486	1,473	47,809	159.36
400	25.0	3,556	3,435	1,145	37,486	1,965	48,299	120.75
500	24.0	4,365	3,496	1,165	39,047	2,456	50,529	101.06
600	20.0	5,122	3,589	1,196	46,857	2,947	59,711	99.52
700	17.0	5,828	3,685	1,228	54,666	3,438	68,845	98.35
800	15.0	6,490	3,782	1,261	62,476	3,929	77,938	97.42
900	13.0	7,114	3,876	1,292	70,285	4,420	86,987	96.65
1,000	12.0	7,703	3,966	1,322	78,095	4,911	95,997	96.00
1,100	11.0	8,264	4,051	1,350	85,904	5,402	104,971	95.43
1,200	10.0	8,801	4,132	1,377	93,714	5,894	113,918	94.93
1,300	9.0	9,315	4,208	1,403	101,523	6,385	122,834	94.49
1,400	9.0	9,812	4,279	1,426	109,333	6,876	131,726	94.09
1,500	8.0	10,293	4,346	1,449	117,142	7,367	140,597	93.73
1,600	8.0	10,760	4,410	1,470	124,952	7,858	149,450	93.41
1,700	7.0	11,214	4,470	1,490	132,761	8,349	158,284	93.11
1,800	7.0	11,658	4,526	1,509	140,571	8,840	167,104	92.84

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	108,465	11,621	3,254	1,085	4,781	4,210	24,951	29.11
2	96,844	20,752	5,811	1,937	38,251	8,419	75,170	43.85
3	76,092	16,305	4,566	1,522	76,501	8,419	107,313	62.60
4	59,787	13,286	3,587	1,196	114,751	8,419	141,239	82.39
5	46,501	13,286	2,790	930	153,002	8,419	178,427	104.08
6	33,215	13,286	1,993	664	191,253	8,419	215,615	125.78
7	19,929	13,286	1,196	399	229,503	8,419	252,803	147.47
8	6,643	6,643	199	66	129,096	4,210	140,214	163.58
TOTAL		108,465	\$23,396	\$7,799	\$937,138	\$58,934	1,135,732	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,714

\$108,465 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 12,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 1, Rep. Factor 1 -> 0.060, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 5.00 Gal/Hour with 85 PTO HP, at 60 % Load Factor

Lettuce Harvester, 12 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	25.0	766	2,868	956	31,773	491	39,765	397.65
200	25.0	1,532	2,870	957	31,773	982	40,258	201.29
300	25.0	2,287	2,881	960	31,773	1,473	40,747	135.82
400	25.0	3,014	2,912	971	31,773	1,965	41,238	103.10
500	24.0	3,700	2,963	988	33,097	2,456	43,204	86.41
600	20.0	4,341	3,042	1,014	39,717	2,947	51,061	85.10
700	17.0	4,940	3,124	1,041	46,336	3,438	58,879	84.11
800	15.0	5,501	3,206	1,069	52,956	3,929	66,661	83.33
900	13.0	6,030	3,285	1,095	59,575	4,420	74,405	82.67
1,000	12.0	6,530	3,362	1,121	66,195	4,911	82,119	82.12
1,100	11.0	7,005	3,434	1,145	72,814	5,402	89,800	81.64
1,200	10.0	7,460	3,502	1,167	79,434	5,894	97,457	81.21
1,300	9.0	7,896	3,567	1,189	86,053	6,385	105,090	80.84
1,400	9.0	8,317	3,627	1,209	92,672	6,876	112,701	80.50
1,500	8.0	8,724	3,684	1,228	99,292	7,367	120,295	80.20
1,600	8.0	9,120	3,738	1,246	105,911	7,858	127,873	79.92
1,700	7.0	9,505	3,788	1,263	112,531	8,349	135,436	79.67
1,800	7.0	9,882	3,836	1,279	119,150	8,840	142,987	79.44

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	91,937	9,850	2,758	919	4,053	4,210	21,790	25.42
2	82,087	17,590	4,925	1,642	32,422	8,419	64,998	37.92
3	64,497	13,821	3,870	1,290	64,843	8,419	92,243	53.81
4	50,676	11,261	3,041	1,014	97,266	8,419	121,001	70.58
5	39,415	11,261	2,365	788	129,687	8,419	152,520	88.97
6	28,154	11,261	1,689	563	162,110	8,419	184,042	107.36
7	16,893	11,261	1,014	338	194,531	8,419	215,563	125.75
8	5,632	5,631	169	56	109,424	4,210	119,490	139.41
TOTAL		\$91,936	\$19,831	\$6,610	\$794,336	\$58,934	\$971,647	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,714

\$91,937 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 12,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 1, Rep. Factor 1 -> 0.060, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 5.00 Gal/Hour with 85 PTO HP, at 60 % Load Factor

Chili Harvester, SP 2 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	25.0	3,213	4,047	1,349	4,958	393	15,887	158.87
200	20.0	6,097	4,272	1,424	6,198	786	18,777	93.89
300	13.0	8,469	4,614	1,538	9,297	1,179	25,097	83.66
400	10.0	10,477	4,919	1,640	12,396	1,572	31,004	77.51
500	8.0	12,253	5,174	1,725	15,495	1,965	36,612	73.22
600	7.0	13,879	5,388	1,796	18,594	2,357	42,014	70.02
700	6.0	15,402	5,569	1,856	21,693	2,750	47,270	67.53
800	5.0	16,852	5,725	1,908	24,792	3,143	52,420	65.53
900	4.0	18,250	5,862	1,954	27,891	3,536	57,493	63.88
1,000	4.0	19,608	5,983	1,994	30,990	3,929	62,504	62.50
1,100	4.0	20,935	6,092	2,031	34,089	4,322	67,469	61.34
1,200	3.0	22,239	6,191	2,064	37,188	4,715	72,397	60.33
1,300	3.0	23,523	6,282	2,094	40,287	5,108	77,294	59.46
1,400	3.0	24,792	6,366	2,122	43,386	5,501	82,167	58.69
1,500	3.0	26,048	6,445	2,148	46,485	5,894	87,020	58.01
1,600	3.0	27,294	6,519	2,173	49,584	6,286	91,856	57.41
1,700	2.0	28,531	6,590	2,197	52,683	6,679	96,680	56.87
1,800	2.0	29,760	6,656	2,219	55,782	7,072	101,489	56.38

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	129,125	13,835	3,874	1,291	632	1,123	20,755	72.64
2	115,290	24,705	6,917	2,306	5,060	2,245	41,233	72.16
3	90,585	19,411	5,435	1,812	10,119	2,245	39,022	68.29
4	71,174	15,816	4,270	1,423	15,179	2,245	38,933	68.13
5	55,358	15,816	3,321	1,107	20,238	2,245	42,727	74.77
6	39,542	15,816	2,373	791	25,298	2,245	46,523	81.42
7	23,726	15,816	1,424	475	30,358	2,245	50,318	88.06
8	7,910	7,908	237	79	17,076	1,123	26,423	92.48
TOTAL		129,123	\$27,851	\$9,284	\$123,960	\$15,716	\$305,934	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 571

\$129,125 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 4,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 1, Rep. Factor 1 -> 0.060, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 4.00 Gal/Hour with 83 PTO HP, at 60 % Load Factor

Chili Harvester, SP 4 Row**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	25.0	4,832	6,086	2,029	7,457	491	23,794	237.94
200	20.0	9,170	6,425	2,142	9,322	982	28,041	140.21
300	13.0	12,737	6,940	2,313	13,983	1,473	37,446	124.82
400	10.0	15,757	7,398	2,466	18,644	1,965	46,230	115.58
500	8.0	18,429	7,782	2,594	23,304	2,456	54,565	109.13
600	7.0	20,874	8,104	2,701	27,965	2,947	62,591	104.32
700	6.0	23,164	8,376	2,792	32,626	3,438	70,396	100.57
800	5.0	25,345	8,611	2,870	37,287	3,929	78,042	97.55
900	4.0	27,447	8,816	2,939	41,948	4,420	85,570	95.08
1,000	4.0	29,490	8,998	2,999	46,609	4,911	93,007	93.01
1,100	4.0	31,486	9,162	3,054	51,270	5,402	100,374	91.25
1,200	3.0	33,447	9,311	3,104	55,931	5,894	107,687	89.74
1,300	3.0	35,379	9,448	3,149	60,592	6,385	114,953	88.43
1,400	3.0	37,287	9,575	3,192	65,253	6,876	122,183	87.27
1,500	3.0	39,177	9,693	3,231	69,913	7,367	129,381	86.25
1,600	3.0	41,050	9,805	3,268	74,574	7,858	136,555	85.35
1,700	2.0	42,910	9,911	3,304	79,235	8,349	143,709	84.53
1,800	2.0	44,759	10,011	3,337	83,896	8,840	150,843	83.80

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	194,204	20,808	5,826	1,942	951	1,403	30,930	108.26
2	173,396	37,156	10,404	3,468	7,610	2,806	61,444	107.53
3	136,240	29,194	8,174	2,725	15,219	2,806	58,118	101.71
4	107,046	23,788	6,423	2,141	22,829	2,806	57,987	101.48
5	83,258	23,788	4,995	1,665	30,438	2,806	63,692	111.46
6	59,470	23,788	3,568	1,189	38,049	2,806	69,400	121.45
7	35,682	23,788	2,141	714	45,657	2,806	75,106	131.44
8	11,894	11,894	357	119	25,683	1,403	39,456	138.10
TOTAL		194,204	\$41,888	\$13,963	\$186,436	\$19,642	\$456,133	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 571

\$194,204 Purchase Price, Without Sales Tax, Quoted Dec. 2002

4,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 1, Rep. Factor 1 -> 0.060, Rep. Factor 2 -> 2.0

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

\$0.809 /Gallon Diesel, Plus 5.58% Sales Tax

5.00 Gal/Hour with 90 PTO HP, at 60 % Load Factor

Catch Frame Harvester

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
50	25.0	1,883	4,700	1,567	5,785	147	18,225	364.50
80	25.0	3,009	4,706	1,569	5,785	236	18,313	228.91
110	25.0	4,112	4,733	1,578	5,785	324	18,401	167.28
140	25.0	5,170	4,785	1,595	5,785	413	18,486	132.04
170	24.0	6,171	4,868	1,623	6,146	501	19,309	113.58
200	20.0	7,114	4,984	1,661	7,231	589	21,579	107.90
230	17.0	8,000	5,105	1,702	8,316	678	23,801	103.48
260	15.0	8,835	5,226	1,742	9,400	766	25,969	99.88
290	14.0	9,626	5,345	1,782	10,485	855	28,093	96.87
320	13.0	10,377	5,459	1,820	11,570	943	30,169	94.28
350	11.0	11,093	5,568	1,856	12,654	1,031	32,202	92.01
380	11.0	11,780	5,672	1,891	13,739	1,120	34,202	90.01
410	10.0	12,441	5,771	1,924	14,824	1,208	36,168	88.21
440	9.0	13,078	5,864	1,955	15,908	1,297	38,102	86.60
470	9.0	13,696	5,953	1,984	16,993	1,385	40,011	85.13
500	8.0	14,296	6,037	2,012	18,078	1,473	41,896	83.79
530	8.0	14,880	6,116	2,039	19,162	1,562	43,759	82.56
560	7.0	15,451	6,192	2,064	20,247	1,650	45,604	81.44

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	150,648	16,141	4,519	1,506	738	842	23,746	83.11
2	134,507	28,823	8,070	2,690	5,903	1,684	47,170	82.55
3	105,684	22,647	6,341	2,114	11,806	1,684	44,592	78.04
4	83,037	18,453	4,982	1,661	17,709	1,684	44,489	77.86
5	64,584	18,453	3,875	1,292	23,611	1,684	48,915	85.60
6	46,131	18,453	2,768	923	29,515	1,684	53,343	93.35
7	27,678	18,453	1,661	554	35,418	1,684	57,770	101.10
8	9,225	9,226	277	92	19,922	842	30,359	106.26
TOTAL		150,649	\$32,493	\$10,832	\$144,622	\$11,788	\$350,384	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 571

\$150,648Purchase Price, Without Sales Tax, Quoted Dec. 2002
 4,000Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 1, Rep. Factor 1 -> 0.060, Rep. Factor 2 -> 2.0
 6.00% of Avg. Investment Charged for Opportunity Interest
 2.00% of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809/Gallon Diesel, Plus 5.58% Sales Tax
 3.00Gallons Per Hour Fuel Consumption

High Clearance Sprayer, 18

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
200	25.0	1,276	2,390	797	3,088	797	10,134	50.67
300	25.0	1,906	2,399	800	3,088	1,195	10,532	35.11
400	25.0	2,516	2,421	807	3,088	1,593	10,928	27.32
500	24.0	3,096	2,459	820	3,216	1,992	11,583	23.17
600	20.0	3,643	2,519	840	3,860	2,390	13,252	22.09
700	17.0	4,159	2,581	860	4,503	2,789	14,892	21.27
800	15.0	4,648	2,643	881	5,146	3,187	16,505	20.63
900	13.0	5,113	2,703	901	5,790	3,585	18,092	20.10
1,000	12.0	5,557	2,761	920	6,433	3,984	19,655	19.66
1,100	11.0	5,983	2,816	939	7,076	4,382	21,196	19.27
1,200	10.0	6,394	2,868	956	7,719	4,780	22,717	18.93
1,300	9.0	6,792	2,918	973	8,363	5,179	24,225	18.63
1,400	9.0	7,179	2,964	988	9,006	5,577	25,714	18.37
1,500	8.0	7,556	3,008	1,003	9,649	5,975	27,191	18.13
1,600	8.0	7,924	3,050	1,017	10,293	6,374	28,658	17.91
1,700	7.0	8,284	3,089	1,030	10,936	6,772	30,111	17.71
1,800	7.0	8,638	3,126	1,042	11,579	7,170	31,555	17.53
1,900	6.0	8,987	3,162	1,054	12,222	7,569	32,994	17.37

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	76,582	8,205	2,297	766	394	3,415	15,077	17.59
2	68,377	14,652	4,103	1,368	3,151	6,829	30,103	17.56
3	53,725	11,512	3,224	1,075	6,301	6,829	28,941	16.88
4	42,213	9,380	2,533	844	9,453	6,829	29,039	16.94
5	32,833	9,380	1,970	657	12,603	6,829	31,439	18.34
6	23,453	9,380	1,407	469	15,754	6,829	33,839	19.74
7	14,073	9,380	844	281	18,905	6,829	36,239	21.14
8	4,693	4,690	141	47	10,634	3,415	18,927	22.08
TOTAL		\$76,579	\$16,519	\$5,507	\$77,195	\$47,804	\$223,604	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,714

\$76,582 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 12,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$1.240 /Gallon Gasoline, assumes \$0.374 Road Tax Refund
 4.00 Gallons Per Hour Fuel Consumption

Over Vine Sprayer, 2 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	767	738	246	649	2,554	51.08
70	21.0	1,046	761	254	757	2,818	40.26
90	17.0	1,299	791	264	973	3,327	36.97
110	14.0	1,532	821	274	1,190	3,817	34.70
130	12.0	1,748	849	283	1,406	4,286	32.97
150	10.0	1,950	875	292	1,622	4,739	31.59
170	9.0	2,143	899	300	1,839	5,181	30.48
190	8.0	2,327	920	307	2,055	5,609	29.52
210	7.0	2,505	940	313	2,271	6,029	28.71
230	7.0	2,678	958	319	2,488	6,443	28.01
250	6.0	2,846	975	325	2,704	6,850	27.40
270	6.0	3,010	990	330	2,920	7,250	26.85
290	5.0	3,172	1,005	335	3,137	7,649	26.38
310	5.0	3,331	1,018	339	3,353	8,041	25.94
330	5.0	3,487	1,031	344	3,569	8,431	25.55
350	4.0	3,642	1,043	348	3,786	8,819	25.20
370	4.0	3,795	1,054	351	4,002	9,202	24.87
390	4.0	3,947	1,064	355	4,218	9,584	24.57

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	23,359	2,503	701	234	525	3,963	36.99
2	20,856	4,469	1,251	417	1,665	7,802	36.41
3	16,387	3,512	983	328	2,065	6,888	32.14
4	12,875	2,861	773	258	2,334	6,226	29.05
5	10,014	2,861	601	200	2,546	6,208	28.97
6	7,153	2,861	429	143	2,723	6,156	28.73
7	4,292	2,861	258	86	2,876	6,081	28.38
8	1,431	1,431	43	14	1,490	2,978	27.79
TOTAL		\$23,359	\$5,039	\$1,680	\$16,224	\$46,302	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$23,359 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 1,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.410, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Directed Spray Rig, 8 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	99	95	32	83	328	6.56
70	21.0	134	98	33	97	362	5.17
90	17.0	167	102	34	125	428	4.76
110	14.0	197	105	35	153	490	4.45
130	12.0	224	109	36	181	550	4.23
150	10.0	251	112	37	208	608	4.05
170	9.0	275	115	38	236	664	3.91
190	8.0	299	118	39	264	720	3.79
210	7.0	322	121	40	292	775	3.69
230	7.0	344	123	41	319	827	3.60
250	6.0	366	125	42	347	880	3.52
270	6.0	387	127	42	375	931	3.45
290	5.0	407	129	43	403	982	3.39
310	5.0	428	131	44	431	1,034	3.34
330	5.0	448	132	44	458	1,082	3.28
350	4.0	468	134	45	486	1,133	3.24
370	4.0	487	135	45	514	1,181	3.19
390	4.0	507	137	46	542	1,232	3.16

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	3,000	321	90	30	67	508	4.74
2	2,679	574	161	54	214	1,003	4.68
3	2,105	451	126	42	265	884	4.13
4	1,654	367	99	33	300	799	3.73
5	1,287	367	77	26	327	797	3.72
6	920	367	55	18	350	790	3.69
7	553	367	33	11	369	780	3.64
8186	184	6 2	192	384	3.58		
TOTAL		\$2,998	\$647	\$216	\$2,084	\$5,945	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$3,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 2, Rep. Factor 1 -> 0.410, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Directed Spray Rig, 16 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	283	272	91	239	941	18.82
70	21.0	385	280	93	279	1,037	14.81
90	17.0	478	291	97	358	1,224	13.60
110	14.0	564	302	101	438	1,405	12.77
130	12.0	643	313	104	518	1,578	12.14
150	10.0	718	322	107	597	1,744	11.63
170	9.0	789	331	110	677	1,907	11.22
190	8.0	857	339	113	757	2,066	10.87
210	7.0	922	346	115	836	2,219	10.57
230	7.0	986	353	118	916	2,373	10.32
250	6.0	1,048	359	120	996	2,523	10.09
270	6.0	1,108	365	122	1,075	2,670	9.89
290	5.0	1,168	370	123	1,155	2,816	9.71
310	5.0	1,226	375	125	1,234	2,960	9.55
330	5.0	1,284	379	126	1,314	3,103	9.40
350	4.0	1,341	384	128	1,394	3,247	9.28
370	4.0	1,397	388	129	1,473	3,387	9.15
390	4.0	1,453	392	131	1,553	3,529	9.05

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	8,600	921	258	86	193	1,458	13.61
2	7,679	1,645	461	154	613	2,873	13.41
3	6,034	1,293	362	121	760	2,536	11.83
4	4,741	1,053	284	95	860	2,292	10.70
5	3,688	1,053	221	74	937	2,285	10.66
6	2,635	1,053	158	53	1,003	2,267	10.58
7	1,582	1,053	95	32	1,059	2,239	10.45
8	529	527	16	5	548	1,096	10.23
TOTAL		\$8,598	\$1,855	\$620	\$5,973	\$17,046	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$8,600 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 1,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.410, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Saddle Tk Sprayer, 2 Tk 8 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	211	203	68	178	702	14.04
70	21.0	287	209	70	208	774	11.06
90	17.0	357	217	72	268	914	10.16
110	14.0	421	226	75	327	1,049	9.54
130	12.0	480	233	78	386	1,177	9.05
150	10.0	536	240	80	446	1,302	8.68
170	9.0	589	247	82	505	1,423	8.37
190	8.0	640	253	84	565	1,542	8.12
210	7.0	689	258	86	624	1,657	7.89
230	7.0	736	263	88	684	1,771	7.70
250	6.0	782	268	89	743	1,882	7.53
270	6.0	827	272	91	803	1,993	7.38
290	5.0	872	276	92	862	2,102	7.25
310	5.0	915	280	93	922	2,210	7.13
330	5.0	959	283	94	981	2,317	7.02
350	4.0	1,001	287	96	1,040	2,424	6.93
370	4.0	1,043	290	97	1,100	2,530	6.84
390	4.0	1,085	293	98	1,159	2,635	6.76

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	6,420	688	193	64	144	1,089	10.16
2	5,732	1,228	344	115	458	2,145	10.01
3	4,504	965	270	90	567	1,892	8.83
4	3,539	786	212	71	642	1,711	7.98
5	2,753	786	165	55	700	1,706	7.96
6	1,967	786	118	39	748	1,691	7.89
7	1,181	786	71	24	790	1,671	7.80
8	395	393	12	4	410	819	7.64
TOTAL		\$6,418	\$1,385	\$462	\$4,459	\$12,724	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$6,420 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 2, Rep. Factor 1 -> 0.410, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Spraycab

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	315	590	197	48	1,591	31.82
70	25.0	440	591	197	48	1,590	22.71
90	25.0	561	595	198	48	1,589	17.66
110	25.0	678	601	200	48	1,589	14.45
130	23.0	790	611	204	52	1,657	12.75
150	20.0	896	623	208	60	1,787	11.91
170	18.0	997	636	212	67	1,912	11.25
190	16.0	1,093	649	216	75	2,033	10.70
210	14.0	1,184	662	221	83	2,150	10.24
230	13.0	1,272	674	225	91	2,262	9.83
250	12.0	1,357	686	229	99	2,371	9.48
270	11.0	1,438	698	233	107	2,476	9.17
290	10.0	1,517	709	236	115	2,577	8.89
310	10.0	1,594	719	240	123	2,676	8.63
330	9.0	1,668	729	243	131	2,771	8.40
350	9.0	1,741	739	246	139	2,865	8.19
370	8.0	1,812	748	249	147	2,956	7.99
390	8.0	1,881	756	252	155	3,044	7.81

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	18,900	2,025	567	189	6	2,787	13.01
2	16,875	3,616	1,013	338	49	5,016	11.70
3	13,259	2,841	796	265	97	3,999	9.33
4	10,418	2,315	625	208	146	3,294	7.69
5	8,103	2,315	486	162	194	3,157	7.37
6	5,788	2,315	347	116	243	3,021	7.05
7	3,473	2,315	208	69	292	2,884	6.73
8	1,158	1,158	35	12	164	1,369	6.39
TOTAL		\$18,900	\$4,077	\$1,359	\$1,191	\$25,527	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$18,900 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Manual Spray Rig, 150 g on

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	66	63	21	56	219	4.38
70	21.0	90	65	22	65	242	3.46
90	17.0	111	68	23	83	285	3.17
110	14.0	131	70	23	102	326	2.96
130	12.0	150	73	24	120	367	2.82
150	10.0	167	75	25	139	406	2.71
170	9.0	183	77	26	157	443	2.61
190	8.0	199	79	26	176	480	2.53
210	7.0	214	80	27	194	515	2.45
230	7.0	229	82	27	213	551	2.40
250	6.0	244	83	28	232	587	2.35
270	6.0	258	85	28	250	621	2.30
290	5.0	272	86	29	269	656	2.26
310	5.0	285	87	29	287	688	2.22
330	5.0	299	88	29	306	722	2.19
350	4.0	312	89	30	324	755	2.16
370	4.0	325	90	30	343	788	2.13
390	4.0	338	91	30	361	820	2.10

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	2,000	214	60	20	45	339	3.16
2	1,786	383	107	36	143	669	3.12
3	1,403	301	84	28	176	589	2.75
4	1,102	245	66	22	200	533	2.49
5	857	245	51	17	218	531	2.48
6	612	245	37	12	233	527	2.46
7	367	245	22	7	247	521	2.43
8	122	122	4	1	127	254	2.37
TOTAL		\$2,000	\$431	\$143	\$1,389	\$3,963	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$2,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 2, Rep. Factor 1 -> 0.410, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Sprayer, Air Blast 500 GAL PTO

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
200	10.0	4,425	1,985	662	3,213	797	11,082	55.41
300	7.0	5,978	2,164	721	4,820	1,195	14,878	49.59
400	5.0	7,377	2,295	765	6,427	1,593	18,457	46.14
500	4.0	8,698	2,397	799	8,033	1,992	21,919	43.84
600	3.0	9,974	2,482	827	9,640	2,390	25,313	42.19
700	3.0	11,223	2,555	852	11,247	2,789	28,666	40.95
800	3.0	12,452	2,620	873	12,853	3,187	31,985	39.98
900	2.0	13,669	2,679	893	14,460	3,585	35,286	39.21
1,000	2.0	14,877	2,734	911	16,067	3,984	38,573	38.57
1,100	2.0	16,078	2,785	928	17,673	4,382	41,846	38.04
1,200	2.0	17,273	2,835	945	19,280	4,780	45,113	37.59
1,300	2.0	18,463	2,882	961	20,887	5,179	48,372	37.21
1,400	1.0	19,651	2,927	976	22,493	5,577	51,624	36.87
1,500	1.0	20,836	2,972	991	24,100	5,975	54,874	36.58
1,600	1.0	22,018	3,015	1,005	25,707	6,374	58,119	36.32
1,700	1.0	23,199	3,057	1,019	27,313	6,772	61,360	36.09
1,800	1.0	24,378	3,099	1,033	28,920	7,170	64,600	35.89
1,900	1.0	25,557	3,140	1,047	30,527	7,569	67,840	35.71

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	53,000	5,679	1,590	530	471	569	8,839	61.87
2	47,321	10,140	2,839	946	2,261	1,138	17,324	60.63
3	37,181	7,967	2,231	744	3,455	1,138	15,535	54.37
4	29,214	6,492	1,753	584	4,413	1,138	14,380	50.33
5	22,722	6,492	1,363	454	5,247	1,138	14,694	51.43
6	16,230	6,492	974	325	5,999	1,138	14,928	52.25
7	9,738	6,492	584	195	6,694	1,138	15,103	52.86
8	3,246	3,246	97	32	3,593	569	7,537	52.76
TOTAL		\$53,000	\$11,431	\$3,810	\$32,133	\$7,966	\$108,340	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$53,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.200, Rep. Factor 2 -> 1.6
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$1.240 /Gallon Gasoline, assumes \$0.374 Road Tax Refund
 4.00 Gallons Per Hour Fuel Consumption

Bale Wagon, Pull

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	1,045	1,006	335	1,008	3,603	36.03
150	20.0	1,513	1,046	349	1,260	4,168	27.79
200	15.0	1,930	1,098	366	1,681	5,075	25.38
250	12.0	2,308	1,147	382	2,101	5,938	23.75
300	10.0	2,656	1,191	397	2,521	6,765	22.55
350	9.0	2,982	1,231	410	2,941	7,564	21.61
400	8.0	3,291	1,267	422	3,361	8,341	20.85
450	7.0	3,588	1,299	433	3,781	9,101	20.22
500	6.0	3,875	1,327	442	4,201	9,845	19.69
550	5.0	4,154	1,353	451	4,621	10,579	19.23
600	5.0	4,427	1,377	459	5,042	11,305	18.84
650	5.0	4,696	1,399	466	5,462	12,023	18.50
700	4.0	4,960	1,420	473	5,882	12,735	18.19
750	4.0	5,220	1,439	480	6,302	13,441	17.92
800	4.0	5,478	1,457	486	6,722	14,143	17.68
850	4.0	5,733	1,473	491	7,142	14,839	17.46
900	3.0	5,986	1,489	496	7,562	15,533	17.26
950	3.0	6,237	1,505	502	7,982	16,226	17.08

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	31,807	3,408	954	318	816	5,496	25.65
2	28,399	6,086	1,704	568	2,587	10,945	25.54
3	22,313	4,781	1,339	446	3,207	9,773	22.80
4	17,532	3,896	1,052	351	3,628	8,927	20.83
5	13,636	3,896	818	273	3,955	8,942	20.86
6	9,740	3,896	584	195	4,231	8,906	20.78
7	5,844	3,896	351	117	4,469	8,833	20.61
8	1,948	1,948	58	19	2,315	4,340	20.25
TOTAL		\$31,807	\$6,860	\$2,287	\$25,208	\$66,162	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$31,807 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.190, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Baler, 1 Tn, 'BIG BALE'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	2,957	2,845	948	2,601	9,942	99.42
150	20.0	4,281	2,960	987	3,251	11,479	76.53
200	15.0	5,462	3,106	1,035	4,335	13,938	69.69
250	12.0	6,530	3,245	1,082	5,419	16,276	65.10
300	10.0	7,515	3,371	1,124	6,502	18,512	61.71
350	9.0	8,437	3,484	1,161	7,586	20,668	59.05
400	8.0	9,312	3,584	1,195	8,670	22,761	56.90
450	7.0	10,152	3,674	1,225	9,753	24,804	55.12
500	6.0	10,964	3,755	1,252	10,837	26,808	53.62
550	5.0	11,755	3,829	1,276	11,921	28,781	52.33
600	5.0	12,528	3,897	1,299	13,004	30,728	51.21
650	5.0	13,286	3,959	1,320	14,088	32,653	50.24
700	4.0	14,033	4,017	1,339	15,172	34,561	49.37
750	4.0	14,771	4,071	1,357	16,256	36,455	48.61
800	4.0	15,500	4,121	1,374	17,339	38,334	47.92
850	4.0	16,222	4,169	1,390	18,423	40,204	47.30
900	3.0	16,938	4,214	1,405	19,507	42,064	46.74
950	3.0	17,648	4,257	1,419	20,590	43,914	46.23

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	90,000	9,643	2,700	900	562	13,805	64.42
2	80,357	17,219	4,821	1,607	3,501	27,148	63.35
3	63,138	13,530	3,788	1,263	6,127	24,708	57.65
4	49,608	11,024	2,976	992	8,483	23,475	54.78
5	38,584	11,024	2,315	772	10,681	24,792	57.85
6	27,560	11,024	1,654	551	12,771	26,000	60.67
7	16,536	11,024	992	331	14,777	27,124	63.29
8	5,512	5,512	165	55	8,120	13,852	64.64
TOTAL		\$90,000	\$19,411	\$6,471	\$65,022	\$180,904	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$90,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.100, Rep. Factor 2 -> 1.8
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Baler, 2 Wire Auto PTO

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	1,052	728	243	886	2,909	29.09
150	13.0	1,477	781	260	1,329	3,847	25.65
200	10.0	1,847	829	276	1,772	4,724	23.62
250	8.0	2,183	869	290	2,215	5,557	22.23
300	7.0	2,496	903	301	2,658	6,358	21.19
350	6.0	2,793	932	311	3,101	7,137	20.39
400	5.0	3,080	958	319	3,544	7,901	19.75
450	4.0	3,358	980	327	3,987	8,652	19.23
500	4.0	3,631	1,001	334	4,430	9,396	18.79
550	4.0	3,899	1,019	340	4,873	10,131	18.42
600	3.0	4,164	1,036	345	5,316	10,861	18.10
650	3.0	4,426	1,052	351	5,759	11,588	17.83
700	3.0	4,685	1,066	355	6,202	12,308	17.58
750	3.0	4,943	1,080	360	6,645	13,028	17.37
800	3.0	5,198	1,094	365	7,088	13,745	17.18
850	2.0	5,453	1,106	369	7,531	14,459	17.01
900	2.0	5,706	1,118	373	7,974	15,171	16.86
950	2.0	5,959	1,130	377	8,417	15,883	16.72

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	22,125	2,371	664	221	153	3,409	23.86
2	19,754	4,233	1,185	395	954	6,767	23.68
3	15,521	3,326	931	310	1,670	6,237	21.83
4	12,195	2,710	732	244	2,312	5,998	20.99
5	9,485	2,710	569	190	2,911	6,380	22.33
6	6,775	2,710	407	136	3,480	6,733	23.57
7	4,065	2,710	244	81	4,027	7,062	24.72
8	1,355	1,355	41	14	2,213	3,623	25.36
TOTAL		\$22,125	\$4,773	\$1,591	\$17,720	\$46,209	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$22,125 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.230, Rep. Factor 2 -> 1.8
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Baler, 3 Wire w/Motor

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
100	20.0	2,566	1,774	591	2,161	295	7,387	73.87
150	13.0	3,602	1,904	635	3,241	442	9,824	65.49
200	10.0	4,505	2,021	674	4,321	589	12,110	60.55
250	8.0	5,323	2,119	706	5,402	737	14,287	57.15
300	7.0	6,086	2,203	734	6,482	884	16,389	54.63
350	6.0	6,811	2,274	758	7,562	1,031	18,436	52.67
400	5.0	7,510	2,336	779	8,642	1,179	20,446	51.12
450	4.0	8,190	2,391	797	9,723	1,326	22,427	49.84
500	4.0	8,855	2,440	813	10,803	1,473	24,384	48.77
550	4.0	9,509	2,485	828	11,883	1,621	26,326	47.87
600	3.0	10,154	2,526	842	12,964	1,768	28,254	47.09
650	3.0	10,792	2,565	855	14,044	1,915	30,171	46.42
700	3.0	11,425	2,601	867	15,124	2,063	32,080	45.83
750	3.0	12,053	2,635	878	16,205	2,210	33,981	45.31
800	3.0	12,677	2,667	889	17,285	2,357	35,875	44.84
850	2.0	13,297	2,698	899	18,365	2,505	37,764	44.43
900	2.0	13,915	2,727	909	19,445	2,652	39,648	44.05
950	2.0	14,531	2,755	918	20,526	2,799	41,529	43.71

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	53,954	5,781	1,619	540	374	421	8,735	61.15
2	48,173	10,323	2,890	963	2,326	842	17,344	60.70
3	37,850	8,111	2,271	757	4,072	842	16,053	56.19
4	29,739	6,609	1,784	595	5,637	842	15,467	54.13
5	23,130	6,609	1,388	463	7,099	842	16,401	57.40
6	16,521	6,609	991	330	8,487	842	17,259	60.41
7	9,912	6,609	595	198	9,821	842	18,065	63.23
8	3,303	3,304	99	33	5,396	421	9,253	64.77
TOTAL		\$53,955	\$11,637	\$3,879	\$43,212	\$5,894	\$118,577	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$53,954 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.230, Rep. Factor 2 -> 1.8
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 3.00 Gallons Per Hour Fuel Consumption

Forage Harvester PTO RC2

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	1,555	1,276	425	1,038	4,294	42.94
150	17.0	2,220	1,352	451	1,556	5,579	37.19
200	13.0	2,805	1,427	476	2,075	6,783	33.92
250	10.0	3,333	1,495	498	2,594	7,920	31.68
300	8.0	3,821	1,555	518	3,113	9,007	30.02
350	7.0	4,281	1,606	535	3,632	10,054	28.73
400	6.0	4,720	1,652	551	4,150	11,073	27.68
450	6.0	5,144	1,692	564	4,669	12,069	26.82
500	5.0	5,557	1,728	576	5,188	13,049	26.10
550	5.0	5,960	1,761	587	5,707	14,015	25.48
600	4.0	6,356	1,791	597	6,226	14,970	24.95
650	4.0	6,746	1,819	606	6,744	15,915	24.48
700	4.0	7,131	1,845	615	7,263	16,854	24.08
750	3.0	7,513	1,869	623	7,782	17,787	23.72
800	3.0	7,891	1,892	631	8,301	18,715	23.39
850	3.0	8,266	1,914	638	8,820	19,638	23.10
900	3.0	8,639	1,934	645	9,339	20,557	22.84
950	3.0	9,010	1,954	651	9,857	21,472	22.60

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	39,919	4,277	1,198	399	380	6,254	35.02
2	35,642	7,638	2,139	713	1,826	12,316	34.48
3	28,004	6,001	1,680	560	2,789	11,030	30.88
4	22,003	4,890	1,320	440	3,562	10,212	28.59
5	17,113	4,890	1,027	342	4,236	10,495	29.39
6	12,223	4,890	733	244	4,843	10,710	29.99
7	7,333	4,890	440	147	5,404	10,881	30.47
8	2,443	2,445	73	24	2,900	5,442	30.48
TOTAL		\$39,921	\$8,610	\$2,869	\$25,940	\$77,340	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$39,919 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.150, Rep. Factor 2 -> 1.6
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Forage Harvester PTO SB8.0

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	1,497	1,229	410	999	4,135	41.35
150	17.0	2,138	1,302	434	1,499	5,373	35.82
200	13.0	2,702	1,375	458	1,999	6,534	32.67
250	10.0	3,210	1,440	480	2,499	7,629	30.52
300	8.0	3,681	1,497	499	2,998	8,675	28.92
350	7.0	4,123	1,547	516	3,498	9,684	27.67
400	6.0	4,547	1,591	530	3,998	10,666	26.67
450	6.0	4,955	1,630	543	4,497	11,625	25.83
500	5.0	5,352	1,665	555	4,997	12,569	25.14
550	5.0	5,740	1,696	565	5,497	13,498	24.54
600	4.0	6,122	1,725	575	5,997	14,419	24.03
650	4.0	6,498	1,752	584	6,496	15,330	23.58
700	4.0	6,869	1,777	592	6,996	16,234	23.19
750	3.0	7,236	1,800	600	7,496	17,132	22.84
800	3.0	7,600	1,822	607	7,995	18,024	22.53
850	3.0	7,962	1,843	614	8,495	18,914	22.25
900	3.0	8,321	1,863	621	8,995	19,800	22.00
950	3.0	8,678	1,882	627	9,495	20,682	21.77

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	38,450	4,120	1,154	385	366	6,025	33.74
2	34,330	7,357	2,060	687	1,759	11,863	33.22
3	26,973	5,780	1,618	539	2,686	10,623	29.74
4	21,193	4,710	1,272	424	3,431	9,837	27.54
5	16,483	4,710	989	330	4,080	10,109	28.31
6	11,773	4,710	706	235	4,665	10,316	28.88
7	7,063	4,710	424	141	5,205	10,480	29.34
8	2,353	2,355	71	24	2,794	5,244	29.37
TOTAL		\$38,452	\$8,294	\$2,765	\$24,986	\$74,497	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$38,450 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.150, Rep. Factor 2 -> 1.6
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Forage Harvester PTO WP7

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	1,441	1,183	394	962	3,980	39.80
150	17.0	2,058	1,253	418	1,443	5,172	34.48
200	13.0	2,600	1,323	441	1,923	6,287	31.44
250	10.0	3,089	1,386	462	2,404	7,341	29.36
300	8.0	3,542	1,441	480	2,885	8,348	27.83
350	7.0	3,968	1,489	496	3,366	9,319	26.63
400	6.0	4,375	1,531	510	3,847	10,263	25.66
450	6.0	4,768	1,568	523	4,328	11,187	24.86
500	5.0	5,150	1,602	534	4,809	12,095	24.19
550	5.0	5,524	1,632	544	5,290	12,990	23.62
600	4.0	5,891	1,660	553	5,770	13,874	23.12
650	4.0	6,252	1,686	562	6,251	14,751	22.69
700	4.0	6,610	1,710	570	6,732	15,622	22.32
750	3.0	6,963	1,733	578	7,213	16,487	21.98
800	3.0	7,314	1,754	585	7,694	17,347	21.68
850	3.0	7,662	1,774	591	8,175	18,202	21.41
900	3.0	8,007	1,793	598	8,656	19,054	21.17
950	3.0	8,351	1,811	604	9,137	19,903	20.95

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	37,000	3,964	1,110	370	353	5,797	32.46
2	33,036	7,079	1,982	661	1,691	11,413	31.96
3	25,957	5,562	1,557	519	2,586	10,224	28.63
4	20,395	4,532	1,224	408	3,301	9,465	26.50
5	15,863	4,532	952	317	3,926	9,727	27.24
6	11,331	4,532	680	227	4,489	9,928	27.80
7	6,799	4,532	408	136	5,009	10,085	28.24
8	2,267	2,266	68	23	2,688	5,045	28.25
TOTAL		\$36,999	\$7,981	\$2,661	\$24,043	\$71,684	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$37,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.150, Rep. Factor 2 -> 1.6
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & In

Forage Wagon PTO Unloader

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	1,665	1,151	384	796	3,996	39.96
150	13.0	2,337	1,235	412	1,194	5,178	34.52
200	10.0	2,922	1,311	437	1,592	6,262	31.31
250	8.0	3,453	1,375	458	1,989	7,275	29.10
300	7.0	3,948	1,429	476	2,387	8,240	27.47
350	6.0	4,418	1,475	492	2,785	9,170	26.20
400	5.0	4,872	1,515	505	3,183	10,075	25.19
450	4.0	5,313	1,551	517	3,581	10,962	24.36
500	4.0	5,744	1,583	528	3,979	11,834	23.67
550	4.0	6,168	1,612	537	4,377	12,694	23.08
600	3.0	6,587	1,639	546	4,775	13,547	22.58
650	3.0	7,001	1,664	555	5,172	14,392	22.14
700	3.0	7,411	1,687	562	5,570	15,230	21.76
750	3.0	7,819	1,709	570	5,968	16,066	21.42
800	3.0	8,223	1,730	577	6,366	16,896	21.12
850	2.0	8,626	1,750	583	6,764	17,723	20.85
900	2.0	9,027	1,769	590	7,162	18,548	20.61
950	2.0	9,426	1,787	596	7,560	19,369	20.39

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	35,000	3,750	1,050	350	233	5,383	37.68
2	31,250	6,696	1,875	625	1,120	10,316	36.11
3	24,554	5,261	1,473	491	1,711	8,936	31.28
4	19,293	4,287	1,158	386	2,186	8,017	28.06
5	15,006	4,287	900	300	2,599	8,086	28.30
6	10,719	4,287	643	214	2,971	8,115	28.40
7	6,432	4,287	386	129	3,316	8,118	28.41
8	2,145	2,144	64	21	1,779	4,008	28.06
TOTAL		\$34,999	\$7,549	\$2,516	\$15,915	\$60,979	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$35,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.150, Rep. Factor 2 -> 1.6
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Tree Shaker, PTO

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	297	244	81	241	863	8.63
150	17.0	425	259	86	361	1,131	7.54
200	13.0	536	273	91	482	1,382	6.91
250	10.0	638	286	95	602	1,621	6.48
300	8.0	731	297	99	722	1,849	6.16
350	7.0	819	307	102	843	2,071	5.92
400	6.0	903	316	105	963	2,287	5.72
450	6.0	984	324	108	1,084	2,500	5.56
500	5.0	1,063	331	110	1,204	2,708	5.42
550	5.0	1,140	337	112	1,324	2,913	5.30
600	4.0	1,216	343	114	1,445	3,118	5.20
650	4.0	1,290	348	116	1,565	3,319	5.11
700	4.0	1,364	353	118	1,686	3,521	5.03
750	3.0	1,437	358	119	1,806	3,720	4.96
800	3.0	1,509	362	121	1,926	3,918	4.90
850	3.0	1,581	366	122	2,047	4,116	4.84
900	3.0	1,652	370	123	2,167	4,312	4.79
950	3.0	1,723	374	125	2,288	4,510	4.75

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	7,635	818	229	76	88	1,211	6.78
2	6,817	1,461	409	136	424	2,430	6.80
3	5,356	1,148	321	107	647	2,223	6.22
4	4,208	935	252	84	827	2,098	5.87
5	3,273	935	196	65	983	2,179	6.10
6	2,338	935	140	47	1,124	2,246	6.29
7	1,403	935	84	28	1,254	2,301	6.44
8	468	468	14	5	673	1,160	6.50
TOTAL		\$7,635	\$1,645	\$548	\$6,020	\$15,848	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$7,635 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.182, Rep. Factor 2 -> 1.6
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Nut Harvester

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	675	554	185	541	1,955	19.55
150	17.0	964	587	196	811	2,558	17.05
200	13.0	1,218	620	207	1,081	3,126	15.63
250	10.0	1,447	649	216	1,352	3,664	14.66
300	8.0	1,659	675	225	1,622	4,181	13.94
350	7.0	1,859	698	233	1,892	4,682	13.38
400	6.0	2,050	717	239	2,163	5,169	12.92
450	6.0	2,234	735	245	2,433	5,647	12.55
500	5.0	2,413	751	250	2,704	6,118	12.24
550	5.0	2,588	765	255	2,974	6,582	11.97
600	4.0	2,760	778	259	3,244	7,041	11.74
650	4.0	2,929	790	263	3,515	7,497	11.53
700	4.0	3,097	801	267	3,785	7,950	11.36
750	3.0	3,263	812	271	4,055	8,401	11.20
800	3.0	3,427	822	274	4,326	8,849	11.06
850	3.0	3,590	831	277	4,596	9,294	10.93
900	3.0	3,752	840	280	4,866	9,738	10.82
950	3.0	3,912	849	283	5,137	10,181	10.72

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	17,335	1,857	520	173	198	2,748	15.39
2	15,478	3,317	929	310	951	5,507	15.42
3	12,161	2,606	730	243	1,454	5,033	14.09
4	9,555	2,123	573	191	1,856	4,743	13.28
5	7,432	2,123	446	149	2,207	4,925	13.79
6	5,309	2,123	319	106	2,524	5,072	14.20
7	3,186	2,123	191	64	2,816	5,194	14.54
8	1,063	1,062	32	11	1,512	2,617	14.66
TOTAL		\$17,334	\$3,740	\$1,247	\$13,518	\$35,839	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$17,335 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.6
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Module Builder

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
200	15.0	1,791	1,018	339	1,559	4,707	23.54
250	12.0	2,141	1,064	355	1,949	5,509	22.04
300	10.0	2,464	1,105	368	2,338	6,275	20.92
350	9.0	2,766	1,142	381	2,728	7,017	20.05
400	8.0	3,053	1,175	392	3,118	7,738	19.35
450	7.0	3,328	1,205	402	3,508	8,443	18.76
500	6.0	3,594	1,231	410	3,897	9,132	18.26
550	5.0	3,853	1,255	418	4,287	9,813	17.84
600	5.0	4,107	1,277	426	4,677	10,487	17.48
650	5.0	4,356	1,298	433	5,066	11,153	17.16
700	4.0	4,601	1,317	439	5,456	11,813	16.88
750	4.0	4,842	1,334	445	5,846	12,467	16.62
800	4.0	5,081	1,351	450	6,236	13,118	16.40
850	4.0	5,318	1,367	456	6,625	13,766	16.20
900	3.0	5,553	1,382	461	7,015	14,411	16.01
950	3.0	5,786	1,396	465	7,405	15,052	15.84
1,000	3.0	6,017	1,409	470	7,794	15,690	15.69
1,050	3.0	6,248	1,422	474	8,184	16,328	15.55

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	29,505	3,161	885	295	757	5,098	23.79
2	26,344	5,645	1,581	527	2,399	10,152	23.69
3	20,699	4,435	1,242	414	2,976	9,067	21.16
4	16,264	3,614	976	325	3,365	8,280	19.32
5	12,650	3,614	759	253	3,669	8,295	19.36
6	9,036	3,614	542	181	3,924	8,261	19.28
7	5,422	3,614	325	108	4,146	8,193	19.12
8	1,808	1,807	54	18	2,147	4,026	18.79
TOTAL		\$29,504	\$6,364	\$2,121	\$23,383	\$61,372	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$29,505 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.190, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Module Handler

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	2,153	2,072	691	2,077	7,424	74.24
150	20.0	3,117	2,155	718	2,597	8,587	57.25
200	15.0	3,977	2,261	754	3,462	10,454	52.27
250	12.0	4,755	2,363	788	4,328	12,234	48.94
300	10.0	5,472	2,455	818	5,194	13,939	46.46
350	9.0	6,143	2,537	846	6,059	15,585	44.53
400	8.0	6,780	2,610	870	6,925	17,185	42.96
450	7.0	7,392	2,675	892	7,790	18,749	41.66
500	6.0	7,983	2,734	911	8,656	20,284	40.57
550	5.0	8,559	2,788	929	9,522	21,798	39.63
600	5.0	9,122	2,837	946	10,387	23,292	38.82
650	5.0	9,674	2,883	961	11,253	24,771	38.11
700	4.0	10,218	2,925	975	12,118	26,236	37.48
750	4.0	10,755	2,964	988	12,984	27,691	36.92
800	4.0	11,286	3,001	1,000	13,849	29,136	36.42
850	4.0	11,812	3,036	1,012	14,715	30,575	35.97
900	3.0	12,333	3,069	1,023	15,581	32,006	35.56
950	3.0	12,851	3,100	1,033	16,446	33,430	35.19

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	65,532	7,021	1,966	655	1,681	11,323	52.84
2	58,511	12,538	3,511	1,170	5,330	22,549	52.61
3	45,973	9,851	2,758	919	6,608	20,136	46.98
4	36,122	8,027	2,167	722	7,473	18,389	42.91
5	28,095	8,027	1,686	562	8,150	18,425	42.99
6	20,068	8,027	1,204	401	8,716	18,348	42.81
7	12,041	8,027	722	241	9,208	18,198	42.46
8	4,014	4,013	120	40	4,770	8,943	41.73
TOTAL		\$65,531	\$14,134	\$4,710	\$51,936	\$136,311	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$65,532 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.190, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Mower, 7'**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	183	127	42	97	449	4.49
150	13.0	257	136	45	145	583	3.89
200	10.0	322	144	48	193	707	3.54
250	8.0	380	151	50	241	822	3.29
300	7.0	435	157	52	290	934	3.11
350	6.0	486	162	54	338	1,040	2.97
400	5.0	536	167	56	386	1,145	2.86
450	4.0	585	171	57	435	1,248	2.77
500	4.0	632	174	58	483	1,347	2.69
550	4.0	679	177	59	531	1,446	2.63
600	3.0	725	180	60	579	1,544	2.57
650	3.0	771	183	61	628	1,643	2.53
700	3.0	816	186	62	676	1,740	2.49
750	3.0	861	188	63	724	1,836	2.45
800	3.0	905	190	63	773	1,931	2.41
850	2.0	949	193	64	821	2,027	2.38
900	2.0	994	195	65	869	2,123	2.36
950	2.0	1,037	197	66	917	2,217	2.33

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	3,852	413	116	39	48	616	4.31
2	3,439	737	206	69	175	1,187	4.15
3	2,702	579	162	54	234	1,029	3.60
4	2,123	472	127	42	275	916	3.21
5	1,651	472	99	33	309	913	3.20
6	1,179	472	71	24	337	904	3.16
7	707	472	42	14	363	891	3.12
8	235	236	7	2	190	435	3.05
TOTAL		\$3,853	\$830	\$277	\$1,931	\$6,891	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$3,852 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 2, Rep. Factor 1 -> 0.190, Rep. Factor 2 -> 1.4

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & In

Potato Harvester, 2 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	1,655	1,358	453	1,165	4,631	46.31
150	17.0	2,364	1,439	480	1,747	6,030	40.20
200	13.0	2,986	1,520	507	2,330	7,343	36.72
250	10.0	3,549	1,592	531	2,912	8,584	34.34
300	8.0	4,068	1,655	552	3,495	9,770	32.57
350	7.0	4,558	1,710	570	4,077	10,915	31.19
400	6.0	5,025	1,758	586	4,660	12,029	30.07
450	6.0	5,477	1,802	601	5,242	13,122	29.16
500	5.0	5,916	1,840	613	5,825	14,194	28.39
550	5.0	6,345	1,875	625	6,407	15,252	27.73
600	4.0	6,767	1,907	636	6,990	16,300	27.17
650	4.0	7,182	1,937	646	7,572	17,337	26.67
700	4.0	7,592	1,964	655	8,155	18,366	26.24
750	3.0	7,998	1,990	663	8,737	19,388	25.85
800	3.0	8,401	2,014	671	9,320	20,406	25.51
850	3.0	8,801	2,038	679	9,902	21,420	25.20
900	3.0	9,198	2,059	686	10,485	22,428	24.92
950	3.0	9,592	2,080	693	11,067	23,432	24.67

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	42,500	4,554	1,275	425	724	6,978	39.08
2	37,946	8,131	2,277	759	2,646	13,813	38.68
3	29,815	6,389	1,789	596	3,520	12,294	34.42
4	23,426	5,206	1,406	469	4,146	11,227	31.44
5	18,220	5,206	1,093	364	4,654	11,317	31.69
6	13,014	5,206	781	260	5,089	11,336	31.74
7	7,808	5,206	468	156	5,475	11,305	31.65
8	2,602	2,603	78	26	2,871	5,578	31.24
TOTAL		\$42,501	\$9,167	\$3,055	\$29,125	\$83,848	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$42,500 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.190, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Bean Knife Rig, 3 Pt/8 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	653	455	152	210	1,470	14.70
150	13.0	912	490	163	315	1,880	12.53
200	10.0	1,135	521	174	420	2,250	11.25
250	8.0	1,334	547	182	525	2,588	10.35
300	7.0	1,518	569	190	630	2,907	9.69
350	6.0	1,692	588	196	735	3,211	9.17
400	5.0	1,859	604	201	840	3,504	8.76
450	4.0	2,020	618	206	945	3,789	8.42
500	4.0	2,178	631	210	1,050	4,069	8.14
550	4.0	2,332	643	214	1,155	4,344	7.90
600	3.0	2,484	653	218	1,260	4,615	7.69
650	3.0	2,634	663	221	1,365	4,883	7.51
700	3.0	2,783	672	224	1,470	5,149	7.36
750	3.0	2,930	680	227	1,575	5,412	7.22
800	3.0	3,076	689	230	1,680	5,675	7.09
850	2.0	3,221	696	232	1,785	5,934	6.98
900	2.0	3,366	704	235	1,890	6,195	6.88
950	2.0	3,510	711	237	1,995	6,453	6.79

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	13,783	1,477	413	138	862	2,890	20.23
2	12,306	2,637	738	246	804	4,425	15.49
3	9,669	2,072	580	193	598	3,443	12.05
4	7,597	1,688	456	152	506	2,802	9.81
5	5,909	1,688	355	118	451	2,612	9.14
6	4,221	1,688	253	84	412	2,437	8.53
7	2,533	1,688	152	51	383	2,274	7.96
8	845	844	25	8	183	1,060	7.42
TOTAL		\$13,782	\$2,972	\$990	\$4,199	\$21,943	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$13,783 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.201, Rep. Factor 2 -> 0.6
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rake, 9.5' LH

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	318	261	87	200	866	8.66
150	17.0	455	277	92	301	1,125	7.50
200	13.0	574	292	97	401	1,364	6.82
250	10.0	683	306	102	501	1,592	6.37
300	8.0	782	318	106	601	1,807	6.02
350	7.0	877	329	110	702	2,018	5.77
400	6.0	967	338	113	802	2,220	5.55
450	6.0	1,053	346	115	902	2,416	5.37
500	5.0	1,138	354	118	1,002	2,612	5.22
550	5.0	1,220	361	120	1,103	2,804	5.10
600	4.0	1,302	367	122	1,203	2,994	4.99
650	4.0	1,381	372	124	1,303	3,180	4.89
700	4.0	1,460	378	126	1,403	3,367	4.81
750	3.0	1,538	383	128	1,504	3,553	4.74
800	3.0	1,616	387	129	1,604	3,736	4.67
850	3.0	1,693	392	131	1,704	3,920	4.61
900	3.0	1,769	396	132	1,804	4,101	4.56
950	3.0	1,845	400	133	1,905	4,283	4.51

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	8,174	876	245	82	125	1,328	7.44
2	7,298	1,564	438	146	455	2,603	7.29
3	5,734	1,229	344	115	606	2,294	6.42
4	4,505	1,001	270	90	713	2,074	5.81
5	3,504	1,001	210	70	801	2,082	5.83
6	2,503	1,001	150	50	876	2,077	5.82
7	1,502	1,001	90	30	942	2,063	5.78
8	501	501	15	5	494	1,015	5.68
TOTAL		\$8,174	\$1,762	\$588	\$5,012	\$15,536	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$8,174 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.170, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rake, 9.5' LH AND RH**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	742	609	203	467	2,021	20.21
150	17.0	1,059	645	215	701	2,620	17.47
200	13.0	1,338	681	227	934	3,180	15.90
250	10.0	1,590	713	238	1,168	3,709	14.84
300	8.0	1,823	742	247	1,401	4,213	14.04
350	7.0	2,042	766	255	1,635	4,698	13.42
400	6.0	2,252	788	263	1,868	5,171	12.93
450	6.0	2,454	807	269	2,102	5,632	12.52
500	5.0	2,651	825	275	2,335	6,086	12.17
550	5.0	2,843	840	280	2,569	6,532	11.88
600	4.0	3,032	855	285	2,802	6,974	11.62
650	4.0	3,218	868	289	3,036	7,411	11.40
700	4.0	3,402	880	293	3,269	7,844	11.21
750	3.0	3,584	892	297	3,503	8,276	11.03
800	3.0	3,764	903	301	3,737	8,705	10.88
850	3.0	3,943	913	304	3,970	9,130	10.74
900	3.0	4,121	923	308	4,204	9,556	10.62
950	3.0	4,298	932	311	4,437	9,978	10.50

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	19,044	2,040	571	190	290	3,091	17.31
2	17,004	3,644	1,020	340	1,061	6,065	16.98
3	13,360	2,863	802	267	1,411	5,343	14.96
4	10,497	2,333	630	210	1,663	4,836	13.54
5	8,164	2,333	490	163	1,865	4,851	13.58
6	5,831	2,333	350	117	2,041	4,841	13.55
7	3,498	2,333	210	70	2,195	4,808	13.46
8	1,165	1,166	35	12	1,151	2,364	13.24
TOTAL		\$19,045	\$4,108	\$1,369	\$11,677	\$36,199	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$19,044 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 2, Rep. Factor 1 -> 0.170, Rep. Factor 2 -> 1.4

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rood, 3 Row w/Basket Cleaner

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	816	672	224	515	2,227	22.27
150	17.0	1,161	714	238	773	2,886	19.24
200	13.0	1,461	756	252	1,030	3,499	17.50
250	10.0	1,729	793	264	1,288	4,074	16.30
300	8.0	1,974	826	275	1,545	4,620	15.40
350	7.0	2,203	854	285	1,803	5,145	14.70
400	6.0	2,420	879	293	2,060	5,652	14.13
450	6.0	2,629	901	300	2,318	6,148	13.66
500	5.0	2,832	920	307	2,575	6,634	13.27
550	5.0	3,029	938	313	2,833	7,113	12.93
600	4.0	3,222	954	318	3,090	7,584	12.64
650	4.0	3,412	969	323	3,348	8,052	12.39
700	4.0	3,599	982	327	3,605	8,513	12.16
750	3.0	3,785	995	332	3,863	8,975	11.97
800	3.0	3,968	1,007	336	4,120	9,431	11.79
850	3.0	4,149	1,018	339	4,378	9,884	11.63
900	3.0	4,329	1,029	343	4,635	10,336	11.48
950	3.0	4,508	1,039	346	4,893	10,786	11.35

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	21,000	2,250	630	210	320	3,410	19.10
2	18,750	4,018	1,125	375	1,170	6,688	18.73
3	14,732	3,157	884	295	1,556	5,892	16.50
4	11,575	2,572	695	232	1,833	5,332	14.93
5	9,003	2,572	540	180	2,058	5,350	14.98
6	6,431	2,572	386	129	2,250	5,337	14.94
7	3,859	2,572	232	77	2,420	5,301	14.84
8	1,287	1,286	39	13	1,269	2,607	14.60
TOTAL		\$20,999	\$4,531	\$1,511	\$12,876	\$39,917	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$21,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.170, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Sweeper, 13' Tractor Mounted

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	3.0	5,756	1,211	404	535	7,906	79.06
150	2.0	7,985	1,310	437	802	10,534	70.23
200	1.0	10,178	1,394	465	1,069	13,106	65.53
250	1.0	12,358	1,470	490	1,337	15,655	62.62
300	1.0	14,530	1,543	514	1,604	18,191	60.64
350	1.0	16,696	1,613	538	1,872	20,719	59.20
400	1.0	18,862	1,682	561	2,139	23,244	58.11
450	1.0	21,024	1,750	583	2,406	25,763	57.25
500	1.0	23,186	1,818	606	2,674	28,284	56.57
550	0.0	25,346	1,885	628	2,941	30,800	56.00
600	0.0	27,506	1,951	650	3,208	33,315	55.53
650	0.0	29,666	2,018	673	3,476	35,833	55.13
700	0.0	31,825	2,084	695	3,743	38,347	54.78
750	0.0	33,981	2,150	717	4,010	40,858	54.48
800	0.0	36,141	2,215	738	4,278	43,372	54.22
850	0.0	38,298	2,281	760	4,545	45,884	53.98
900	0.0	40,457	2,347	782	4,812	48,398	53.78
950	0.0	42,613	2,412	804	5,080	50,909	53.59

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	24,500	2,625	735	245	33	3,638	203.73
2	21,875	4,687	1,313	438	122	6,560	183.68
3	17,188	3,683	1,031	344	161	5,219	146.13
4	13,505	3,001	810	270	191	4,272	119.62
5	10,504	3,001	630	210	213	4,054	113.51
6	7,503	3,001	450	150	234	3,835	107.38
7	4,502	3,001	270	90	251	3,612	101.14
8	1,501	1,500	45	15	132	1,692	94.75
TOTAL		\$24,499	\$5,284	\$1,762	\$1,337	\$32,882	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 35

\$24,500 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 250 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.380, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Blade Scraper, 10'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	99	155	52	104	509	10.18
100	25.0	192	158	53	104	507	5.07
150	17.0	274	168	56	156	654	4.36
200	13.0	344	178	59	208	789	3.95
250	10.0	407	187	62	261	917	3.67
300	8.0	465	195	65	313	1,038	3.46
350	7.0	519	201	67	365	1,152	3.29
400	6.0	570	207	69	417	1,263	3.16
450	6.0	620	212	71	469	1,372	3.05
500	5.0	667	217	72	521	1,477	2.95
550	5.0	714	221	74	573	1,582	2.88
600	4.0	759	225	75	625	1,684	2.81
650	4.0	804	228	76	678	1,786	2.75
700	4.0	848	231	77	730	1,886	2.69
750	3.0	892	235	78	782	1,987	2.65
800	3.0	935	237	79	834	2,085	2.61
850	3.0	978	240	80	886	2,184	2.57
900	3.0	1,020	243	81	938	2,282	2.54

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	4,949	530	148	49	84	811	4.54
2	4,419	947	265	88	268	1,568	4.39
3	3,472	744	208	69	331	1,352	3.79
4	2,728	606	164	55	375	1,200	3.36
5	2,122	606	127	42	409	1,184	3.32
6	1,516	606	91	30	438	1,165	3.26
7	910	606	55	18	462	1,141	3.19
8	304	303	9	3	239	554	3.10
TOTAL		\$4,948	\$1,067	\$354	\$2,606	\$8,975	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$4,949 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.160, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Blade Scraper, 8'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	55	87	29	58	285	5.70
100	25.0	108	89	30	58	285	2.85
150	17.0	153	94	31	88	366	2.44
200	13.0	193	100	33	117	443	2.22
250	10.0	228	105	35	146	514	2.06
300	8.0	261	109	36	175	581	1.94
350	7.0	291	113	38	204	646	1.85
400	6.0	320	116	39	234	709	1.77
450	6.0	347	119	40	263	769	1.71
500	5.0	374	122	41	292	829	1.66
550	5.0	400	124	41	321	886	1.61
600	4.0	426	126	42	351	945	1.58
650	4.0	451	128	43	380	1,002	1.54
700	4.0	475	130	43	409	1,057	1.51
750	3.0	500	131	44	438	1,113	1.48
800	3.0	524	133	44	467	1,168	1.46
850	3.0	548	135	45	497	1,225	1.44
900	3.0	572	136	45	526	1,279	1.42

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	2,774	297	83	28	47	455	2.55
2	2,477	531	149	50	150	880	2.46
3	1,946	417	117	39	186	759	2.13
4	1,529	340	92	31	210	673	1.88
5	1,189	340	71	24	229	664	1.86
6	849	340	51	17	246	654	1.83
7	509	340	31	10	259	640	1.79
8	169	170	5	2	134	311	1.74
TOTAL		\$2,775	\$599	\$201	\$1,461	\$5,036	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$2,774 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.160, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Drag Scraper, 14'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	110	172	57	116	566	11.32
100	25.0	215	177	59	116	567	5.67
150	17.0	305	188	63	174	730	4.87
200	13.0	384	199	66	233	882	4.41
250	10.0	455	209	70	291	1,025	4.10
300	8.0	519	217	72	349	1,157	3.86
350	7.0	579	225	75	407	1,286	3.67
400	6.0	636	231	77	465	1,409	3.52
450	6.0	691	237	79	523	1,530	3.40
500	5.0	745	242	81	581	1,649	3.30
550	5.0	796	247	82	640	1,765	3.21
600	4.0	847	251	84	698	1,880	3.13
650	4.0	897	255	85	756	1,993	3.07
700	4.0	946	258	86	814	2,104	3.01
750	3.0	995	262	87	872	2,216	2.95
800	3.0	1,043	265	88	930	2,326	2.91
850	3.0	1,091	268	89	988	2,436	2.87
900	3.0	1,138	271	90	1,047	2,546	2.83

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	5,521	592	166	55	94	907	5.08
2	4,929	1,056	296	99	298	1,749	4.90
3	3,873	830	232	77	370	1,509	4.23
4	3,043	676	183	61	419	1,339	3.75
5	2,367	676	142	47	456	1,321	3.70
6	1,691	676	101	34	488	1,299	3.64
7	1,015	676	61	20	515	1,272	3.56
8	339	338	10	3	267	618	3.46
TOTAL		\$5,520	\$1,191	\$396	\$2,907	\$10,014	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$5,521 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.160, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Landplane 14'x 60'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	1,049	864	288	1,480	3,681	36.81
150	17.0	1,493	918	306	2,220	4,937	32.91
200	13.0	1,879	972	324	2,960	6,135	30.68
250	10.0	2,223	1,020	340	3,701	7,284	29.14
300	8.0	2,538	1,062	354	4,441	8,395	27.98
350	7.0	2,832	1,098	366	5,181	9,477	27.08
400	6.0	3,112	1,130	377	5,921	10,540	26.35
450	6.0	3,381	1,158	386	6,661	11,586	25.75
500	5.0	3,641	1,183	394	7,401	12,619	25.24
550	5.0	3,895	1,206	402	8,141	13,644	24.81
600	4.0	4,143	1,226	409	8,881	14,659	24.43
650	4.0	4,387	1,245	415	9,621	15,668	24.10
700	4.0	4,628	1,263	421	10,361	16,673	23.82
750	3.0	4,866	1,279	426	11,102	17,673	23.56
800	3.0	5,101	1,295	432	11,842	18,670	23.34
850	3.0	5,335	1,309	436	12,582	19,662	23.13
900	3.0	5,566	1,323	441	13,322	20,652	22.95
950	3.0	5,797	1,336	445	14,062	21,640	22.78

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	27,000	2,893	810	270	920	4,893	27.40
2	24,107	5,166	1,446	482	3,362	10,456	29.28
3	18,941	4,059	1,136	379	4,473	10,047	28.13
4	14,882	3,307	893	298	5,267	9,765	27.34
5	11,575	3,307	695	232	5,913	10,147	28.41
6	8,268	3,307	496	165	6,467	10,435	29.22
7	4,961	3,307	298	99	6,956	10,660	29.85
8	1,654	1,654	50	17	3,647	5,368	30.06
TOTAL		\$27,000	\$5,824	\$1,942	\$37,005	\$71,771	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$27,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.380, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Laser Receiver, Complete System

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
400	25.0	527	824	275	422	2,575	6.44
500	25.0	657	827	276	422	2,576	5.15
600	25.0	783	831	277	422	2,575	4.29
700	25.0	907	837	279	422	2,574	3.68
800	25.0	1,026	845	282	422	2,575	3.22
900	22.0	1,140	857	286	475	2,758	3.06
1,000	20.0	1,251	870	290	528	2,939	2.94
1,100	18.0	1,357	884	295	580	3,116	2.83
1,200	17.0	1,459	897	299	633	3,288	2.74
1,300	15.0	1,558	911	304	686	3,459	2.66
1,400	14.0	1,654	924	308	739	3,625	2.59
1,500	13.0	1,746	937	312	792	3,787	2.52
1,600	13.0	1,836	950	317	844	3,947	2.47
1,700	12.0	1,923	962	321	897	4,103	2.41
1,800	11.0	2,008	974	325	950	4,257	2.37
1,900	11.0	2,091	986	329	1,003	4,409	2.32
2,000	10.0	2,172	997	332	1,055	4,556	2.28
2,100	10.0	2,251	1,007	336	1,108	4,702	2.24

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	26,386	2,827	792	264	54	3,937	2.76
2	23,559	5,048	1,414	471	431	7,364	2.58
3	18,511	3,967	1,111	370	861	6,309	2.21
4	14,544	3,232	873	291	1,293	5,689	1.99
5	11,312	3,232	679	226	1,723	5,860	2.05
6	8,080	3,232	485	162	2,154	6,033	2.11
7	4,848	3,232	291	97	2,584	6,204	2.17
8	1,616	1,616	48	16	1,454	3,134	2.19
TOTAL		\$26,386	\$5,693	\$1,897	\$10,554	\$44,530	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,857

\$26,386 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 20,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.001, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Motor Grader, 12'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
200	25.0	2,516	6,289	2,096	6,188	1,375	23,998	119.99
300	25.0	3,747	6,331	2,110	6,188	2,063	24,685	82.28
400	25.0	4,914	6,425	2,142	6,188	2,750	25,367	63.42
500	25.0	5,997	6,558	2,186	6,188	3,438	26,047	52.09
600	25.0	6,997	6,711	2,237	6,188	4,126	26,726	44.54
700	23.0	7,921	6,891	2,297	6,768	4,813	28,690	40.99
800	20.0	8,779	7,081	2,360	7,735	5,501	31,456	39.32
900	18.0	9,580	7,263	2,421	8,701	6,188	34,153	37.95
1,000	16.0	10,334	7,435	2,478	9,668	6,876	36,791	36.79
1,100	15.0	11,048	7,596	2,532	10,635	7,563	39,374	35.79
1,200	13.0	11,727	7,746	2,582	11,602	8,251	41,908	34.92
1,300	12.0	12,377	7,886	2,629	12,569	8,939	44,400	34.15
1,400	11.0	13,003	8,017	2,672	13,535	9,626	46,853	33.47
1,500	11.0	13,607	8,139	2,713	14,502	10,314	49,275	32.85
1,600	10.0	14,192	8,253	2,751	15,469	11,001	51,666	32.29
1,700	9.0	14,762	8,360	2,787	16,436	11,689	54,034	31.78
1,800	9.0	15,317	8,460	2,820	17,403	12,377	56,377	31.32
1,900	8.0	15,859	8,554	2,851	18,370	13,064	58,698	30.89

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	201,420	21,581	6,043	2,014	789	7,858	38,285	33.50
2	179,839	38,537	10,790	3,597	6,314	15,716	74,954	32.79
3	141,302	30,279	8,478	2,826	12,628	15,716	69,927	30.59
4	111,023	24,672	6,661	2,220	18,942	15,716	68,211	29.84
5	86,351	24,672	5,181	1,727	25,255	15,716	72,551	31.74
6	61,679	24,672	3,701	1,234	31,570	15,716	76,893	33.64
7	37,007	24,672	2,220	740	37,883	15,716	81,231	35.54
8	12,335	12,336	370	123	21,310	7,858	41,997	36.75
TOTAL		201,421	\$43,444	\$14,481	\$154,691	\$110,012	\$524,049	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,285

\$201,420 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 16,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.003, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /Gallon Diesel, Plus 5.58% Sales Tax
 7.00 Gal/Hour with 125 PTO HP, at 60 % Load Factor

Moldboard Plow, 4-16 2 Way

ABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	393	273	91	418	1,175	11.75
120	17.0	458	282	94	502	1,336	11.13
140	14.0	519	290	97	586	1,492	10.66
160	13.0	577	298	99	670	1,644	10.28
180	11.0	631	306	102	753	1,792	9.96
200	10.0	682	313	104	837	1,936	9.68
220	9.0	732	320	107	921	2,080	9.45
240	8.0	779	326	109	1,004	2,218	9.24
260	8.0	825	332	111	1,088	2,356	9.06
280	7.0	869	337	112	1,172	2,490	8.89
300	7.0	913	342	114	1,255	2,624	8.75
320	6.0	955	347	116	1,339	2,757	8.62
340	6.0	997	351	117	1,423	2,888	8.49
360	6.0	1,038	355	118	1,507	3,018	8.38
380	5.0	1,078	359	120	1,590	3,147	8.28
400	5.0	1,118	363	121	1,674	3,276	8.19
420	5.0	1,157	367	122	1,758	3,404	8.10
440	5.0	1,195	370	123	1,841	3,529	8.02

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	8,288	888	249	83	72	1,292	9.04
2	7,400	1,586	444	148	451	2,629	9.20
3	5,814	1,246	349	116	789	2,500	8.75
4	4,568	1,015	274	91	1,092	2,472	8.65
5	3,553	1,015	213	71	1,374	2,673	9.36
6	2,538	1,015	152	51	1,644	2,862	10.02
7	1,523	1,015	91	30	1,902	3,038	10.63
8	508	508	15	5	1,046	1,574	11.02
TOTAL		\$8,288	\$1,787	\$595	\$8,370	\$19,040	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$8,288 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.290, Rep. Factor 2 -> 1.8

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Moldboard Plow, 5-16 2 Way

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	519	361	120	553	1,553	15.53
120	17.0	606	372	124	664	1,766	14.72
140	14.0	686	384	128	774	1,972	14.09
160	13.0	762	394	131	885	2,172	13.58
180	11.0	833	404	135	995	2,367	13.15
200	10.0	902	414	138	1,106	2,560	12.80
220	9.0	967	422	141	1,217	2,747	12.49
240	8.0	1,029	431	144	1,327	2,931	12.21
260	8.0	1,090	438	146	1,438	3,112	11.97
280	7.0	1,149	445	148	1,548	3,290	11.75
300	7.0	1,206	452	151	1,659	3,468	11.56
320	6.0	1,262	458	153	1,770	3,643	11.38
340	6.0	1,317	464	155	1,880	3,816	11.22
360	6.0	1,371	470	157	1,991	3,989	11.08
380	5.0	1,424	475	158	2,101	4,158	10.94
400	5.0	1,477	480	160	2,212	4,329	10.82
420	5.0	1,529	485	162	2,323	4,499	10.71
440	5.0	1,580	489	163	2,433	4,665	10.60

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	10,952	1,173	329	110	96	1,708	11.96
2	9,779	2,095	587	196	595	3,473	12.16
3	7,684	1,646	461	154	1,042	3,303	11.56
4	6,038	1,342	362	121	1,443	3,268	11.44
5	4,696	1,342	282	94	1,817	3,535	12.37
6	3,354	1,342	201	67	2,172	3,782	13.24
7	2,012	1,342	121	40	2,514	4,017	14.06
8	670	671	20	7	1,381	2,079	14.55
TOTAL		\$10,953	\$2,363	\$789	\$11,060	\$25,165	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$10,952 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.290, Rep. Factor 2 -> 1.8
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Subsoiler, Heavy Duty, 3 Shnk

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	237	165	55	185	642	6.42
120	17.0	276	170	57	222	725	6.04
140	14.0	313	175	58	259	805	5.75
160	13.0	348	180	60	296	884	5.53
180	11.0	381	185	62	333	961	5.34
200	10.0	412	189	63	369	1,033	5.17
220	9.0	441	193	64	406	1,104	5.02
240	8.0	470	197	66	443	1,176	4.90
260	8.0	498	200	67	480	1,245	4.79
280	7.0	524	203	68	517	1,312	4.69
300	7.0	551	206	69	554	1,380	4.60
320	6.0	576	209	70	591	1,446	4.52
340	6.0	601	212	71	628	1,512	4.45
360	6.0	626	214	71	665	1,576	4.38
380	5.0	650	217	72	702	1,641	4.32
400	5.0	674	219	73	739	1,705	4.26
420	5.0	698	221	74	776	1,769	4.21
440	5.0	721	223	74	813	1,831	4.16

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	5,000	536	150	50	92	828	5.80
2	4,464	957	268	89	336	1,650	5.78
3	3,507	752	210	70	446	1,478	5.17
4	2,755	612	165	55	526	1,358	4.75
5	2,143	612	129	43	590	1,374	4.81
6	1,531	612	92	31	646	1,381	4.83
7	919	612	55	18	695	1,380	4.83
8	307	306	9	3	364	682	4.77
TOTAL		\$4,999	\$1,078	\$359	\$3,695	\$10,131	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$5,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.280, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Subsoiler, Heavy Duty, 7 Shnk

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	372	259	86	290	1,007	10.07
120	17.0	434	267	89	348	1,138	9.48
140	14.0	492	275	92	406	1,265	9.04
160	13.0	546	283	94	464	1,387	8.67
180	11.0	598	290	97	522	1,507	8.37
200	10.0	646	297	99	580	1,622	8.11
220	9.0	693	303	101	638	1,735	7.89
240	8.0	738	309	103	696	1,846	7.69
260	8.0	781	314	105	754	1,954	7.52
280	7.0	824	319	106	812	2,061	7.36
300	7.0	865	324	108	870	2,167	7.22
320	6.0	905	329	110	928	2,272	7.10
340	6.0	944	333	111	986	2,374	6.98
360	6.0	983	337	112	1,044	2,476	6.88
380	5.0	1,021	340	113	1,102	2,576	6.78
400	5.0	1,059	344	115	1,160	2,678	6.70
420	5.0	1,096	347	116	1,218	2,777	6.61
440	5.0	1,133	351	117	1,276	2,877	6.54

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	7,851	841	236	79	144	1,300	9.10
2	7,010	1,502	421	140	527	2,590	9.07
3	5,508	1,180	330	110	701	2,321	8.12
4	4,328	962	260	87	826	2,135	7.47
5	3,366	962	202	67	927	2,158	7.55
6	2,404	962	144	48	1,014	2,168	7.59
7	1,442	962	87	29	1,091	2,169	7.59
8	480	481	14	5	571	1,071	7.50
TOTAL		\$7,852	\$1,694	\$565	\$5,801	\$15,912	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$7,851 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.280, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Switch Plow, 6-16

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	498	346	115	530	1,489	14.89
120	17.0	581	357	119	636	1,693	14.11
140	14.0	658	368	123	742	1,891	13.51
160	13.0	731	378	126	848	2,083	13.02
180	11.0	799	388	129	954	2,270	12.61
200	10.0	864	397	132	1,060	2,453	12.27
220	9.0	927	405	135	1,166	2,633	11.97
240	8.0	987	413	138	1,272	2,810	11.71
260	8.0	1,045	420	140	1,378	2,983	11.47
280	7.0	1,102	427	142	1,484	3,155	11.27
300	7.0	1,157	433	144	1,590	3,324	11.08
320	6.0	1,210	439	146	1,697	3,492	10.91
340	6.0	1,263	445	148	1,803	3,659	10.76
360	6.0	1,315	450	150	1,909	3,824	10.62
380	5.0	1,366	455	152	2,015	3,988	10.49
400	5.0	1,416	460	153	2,121	4,150	10.38
420	5.0	1,466	465	155	2,227	4,313	10.27
440	5.0	1,514	469	156	2,333	4,472	10.16

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	10,500	1,125	315	105	92	1,637	11.46
2	9,375	2,009	563	188	571	3,331	11.66
3	7,366	1,578	442	147	999	3,166	11.08
4	5,788	1,286	347	116	1,383	3,132	10.96
5	4,502	1,286	270	90	1,742	3,388	11.86
6	3,216	1,286	193	64	2,082	3,625	12.69
7	1,930	1,286	116	39	2,410	3,851	13.48
8	644	643	19	6	1,324	1,992	13.94
TOTAL		\$10,499	\$2,265	\$755	\$10,603	\$24,122	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$10,500 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.290, Rep. Factor 2 -> 1.8
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

V-Ripper, 5 Shnk

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	344	239	80	268	931	9.31
120	17.0	401	247	82	322	1,052	8.77
140	14.0	455	254	85	375	1,169	8.35
160	13.0	505	261	87	429	1,282	8.01
180	11.0	552	268	89	483	1,392	7.73
200	10.0	597	274	91	536	1,498	7.49
220	9.0	641	280	93	590	1,604	7.29
240	8.0	682	285	95	643	1,705	7.10
260	8.0	722	290	97	697	1,806	6.95
280	7.0	761	295	98	751	1,905	6.80
300	7.0	799	300	100	804	2,003	6.68
320	6.0	836	304	101	858	2,099	6.56
340	6.0	873	308	103	912	2,196	6.46
360	6.0	909	311	104	965	2,289	6.36
380	5.0	944	315	105	1,019	2,383	6.27
400	5.0	979	318	106	1,072	2,475	6.19
420	5.0	1,013	321	107	1,126	2,567	6.11
440	5.0	1,047	324	108	1,180	2,659	6.04

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	7,257	778	218	73	133	1,202	8.41
2	6,479	1,388	389	130	488	2,395	8.38
3	5,091	1,091	305	102	648	2,146	7.51
4	4,000	889	240	80	763	1,972	6.90
5	3,111	889	187	62	857	1,995	6.98
6	2,222	889	133	44	937	2,003	7.01
7	1,333	889	80	27	1,008	2,004	7.01
8	444	444	13	4	528	989	6.92
TOTAL		\$7,257	\$1,565	\$522	\$5,362	\$14,706	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$7,257 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.280, Rep. Factor 2 -> 1.4

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

V-Ripper, 7 Shnk

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	409	285	95	319	1,108	11.08
120	17.0	477	293	98	382	1,250	10.42
140	14.0	540	302	101	446	1,389	9.92
160	13.0	600	310	103	510	1,523	9.52
180	11.0	656	318	106	574	1,654	9.19
200	10.0	710	326	109	637	1,782	8.91
220	9.0	761	333	111	701	1,906	8.66
240	8.0	811	339	113	765	2,028	8.45
260	8.0	858	345	115	829	2,147	8.26
280	7.0	905	351	117	892	2,265	8.09
300	7.0	950	356	119	956	2,381	7.94
320	6.0	994	361	120	1,020	2,495	7.80
340	6.0	1,038	366	122	1,083	2,609	7.67
360	6.0	1,080	370	123	1,147	2,720	7.56
380	5.0	1,122	374	125	1,211	2,832	7.45
400	5.0	1,163	378	126	1,275	2,942	7.36
420	5.0	1,204	382	127	1,338	3,051	7.26
440	5.0	1,244	385	128	1,402	3,159	7.18

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	8,625	924	259	86	158	1,427	9.99
2	7,701	1,650	462	154	579	2,845	9.96
3	6,051	1,297	363	121	771	2,552	8.93
4	4,754	1,056	285	95	907	2,343	8.20
5	3,698	1,056	222	74	1,018	2,370	8.30
6	2,642	1,056	159	53	1,114	2,382	8.34
7	1,586	1,056	95	32	1,198	2,381	8.33
8	530	528	16	5	628	1,177	8.24
TOTAL		\$8,623	\$1,861	\$620	\$6,373	\$17,477	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$8,625 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.280, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

V-Ripper, 11 Shnk

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	522	363	121	407	1,413	14.13
120	17.0	609	375	125	489	1,598	13.32
140	14.0	691	386	129	570	1,776	12.69
160	13.0	767	397	132	651	1,947	12.17
180	11.0	839	407	136	733	2,115	11.75
200	10.0	907	416	139	814	2,276	11.38
220	9.0	973	425	142	896	2,436	11.07
240	8.0	1,036	433	144	977	2,590	10.79
260	8.0	1,097	441	147	1,058	2,743	10.55
280	7.0	1,156	448	149	1,140	2,893	10.33
300	7.0	1,214	455	152	1,221	3,042	10.14
320	6.0	1,270	461	154	1,303	3,188	9.96
340	6.0	1,325	467	156	1,384	3,332	9.80
360	6.0	1,380	473	158	1,466	3,477	9.66
380	5.0	1,433	478	159	1,547	3,617	9.52
400	5.0	1,486	483	161	1,628	3,758	9.40
420	5.0	1,538	488	163	1,710	3,899	9.28
440	5.0	1,590	492	164	1,791	4,037	9.18

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	11,019	1,181	331	110	202	1,824	12.77
2	9,838	2,108	590	197	740	3,635	12.72
3	7,730	1,656	464	155	984	3,259	11.41
4	6,074	1,350	364	121	1,159	2,994	10.48
5	4,724	1,350	283	94	1,301	3,028	10.60
6	3,374	1,350	202	67	1,423	3,042	10.65
7	2,024	1,350	121	40	1,531	3,042	10.65
8	674	675	20	7	802	1,504	10.53
TOTAL		\$11,020	\$2,375	\$791	\$8,142	\$22,328	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$11,019 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.280, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Border Disk, Dbl. Gang

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	204	142	47	159	552	5.52
120	17.0	238	146	49	191	624	5.20
140	14.0	269	151	50	222	692	4.94
160	13.0	299	155	52	254	760	4.75
180	11.0	327	159	53	286	825	4.58
200	10.0	354	162	54	318	888	4.44
220	9.0	379	166	55	349	949	4.31
240	8.0	404	169	56	381	1,010	4.21
260	8.0	428	172	57	413	1,070	4.12
280	7.0	451	175	58	445	1,129	4.03
300	7.0	473	177	59	476	1,185	3.95
320	6.0	495	180	60	508	1,243	3.88
340	6.0	517	182	61	540	1,300	3.82
360	6.0	538	184	61	572	1,355	3.76
380	5.0	559	186	62	603	1,410	3.71
400	5.0	580	188	63	635	1,466	3.67
420	5.0	600	190	63	667	1,520	3.62
440	5.0	620	192	64	699	1,575	3.58

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	4,298	461	129	43	79	712	4.98
2	3,837	822	230	77	289	1,418	4.96
3	3,015	646	181	60	383	1,270	4.45
4	2,369	526	142	47	452	1,167	4.08
5	1,843	526	111	37	508	1,182	4.14
6	1,317	526	79	26	555	1,186	4.15
7	791	526	47	16	597	1,186	4.15
8	265	263	8	3	313	587	4.11
TOTAL		\$4,296	\$927	\$309	\$3,176	\$8,708	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$4,298 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.280, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Border Disk, 6' Disk

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	139	97	32	86	354	3.54
120	17.0	162	100	33	103	398	3.32
140	14.0	184	103	34	120	441	3.15
160	13.0	204	106	35	137	482	3.01
180	11.0	223	108	36	154	521	2.89
200	10.0	241	111	37	172	561	2.81
220	9.0	259	113	38	189	599	2.72
240	8.0	276	115	38	206	635	2.65
260	8.0	292	117	39	223	671	2.58
280	7.0	308	119	40	240	707	2.53
300	7.0	323	121	40	257	741	2.47
320	6.0	338	123	41	274	776	2.43
340	6.0	353	124	41	292	810	2.38
360	6.0	367	126	42	309	844	2.34
380	5.0	382	127	42	326	877	2.31
400	5.0	396	129	43	343	911	2.28
420	5.0	409	130	43	360	942	2.24
440	5.0	423	131	44	377	975	2.22

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	2,933	314	88	29	19	450	3.15
2	2,619	561	157	52	106	876	3.07
3	2,058	441	123	41	173	778	2.72
4	1,617	359	97	32	230	718	2.51
5	1,258	359	75	25	281	740	2.59
6	899	359	54	18	329	760	2.66
7	540	359	32	11	374	776	2.72
8	181	180	5	2	203	390	2.73
TOTAL		\$2,932	\$631	\$210	\$1,715	\$5,488	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$2,933 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Border Disk, Heavy Duty

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	125	87	29	77	318	3.18
120	17.0	146	90	30	93	359	2.99
140	14.0	165	92	31	108	396	2.83
160	13.0	183	95	32	123	433	2.71
180	11.0	201	97	32	139	469	2.61
200	10.0	217	100	33	154	504	2.52
220	9.0	233	102	34	170	539	2.45
240	8.0	248	104	35	185	572	2.38
260	8.0	262	106	35	200	603	2.32
280	7.0	277	107	36	216	636	2.27
300	7.0	290	109	36	231	666	2.22
320	6.0	304	110	37	247	698	2.18
340	6.0	317	112	37	262	728	2.14
360	6.0	330	113	38	278	759	2.11
380	5.0	343	114	38	293	788	2.07
400	5.0	356	116	39	308	819	2.05
420	5.0	368	117	39	324	848	2.02
440	5.0	380	118	39	339	876	1.99

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	2,637	283	79	26	17	405	2.84
2	2,354	505	141	47	95	788	2.76
3	1,849	396	111	37	156	700	2.45
4	1,453	323	87	29	207	646	2.26
5	1,130	323	68	23	253	667	2.33
6	807	323	48	16	295	682	2.39
7	484	323	29	10	337	699	2.45
8	161	162	5	2	182	351	2.46
TOTAL		\$2,638	\$568	\$190	\$1,542	\$4,938	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$2,637 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

DbL. Offset Disk, 13'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	443	308	103	273	1,127	11.27
120	17.0	517	318	106	328	1,269	10.58
140	14.0	585	327	109	382	1,403	10.02
160	13.0	650	336	112	437	1,535	9.59
180	11.0	711	345	115	492	1,663	9.24
200	10.0	769	353	118	546	1,786	8.93
220	9.0	825	360	120	601	1,906	8.66
240	8.0	878	367	122	656	2,023	8.43
260	8.0	930	374	125	710	2,139	8.23
280	7.0	980	380	127	765	2,252	8.04
300	7.0	1,029	386	129	820	2,364	7.88
320	6.0	1,077	391	130	874	2,472	7.73
340	6.0	1,124	396	132	929	2,581	7.59
360	6.0	1,170	401	134	983	2,688	7.47
380	5.0	1,215	405	135	1,038	2,793	7.35
400	5.0	1,260	409	136	1,093	2,898	7.25
420	5.0	1,304	413	138	1,147	3,002	7.15
440	5.0	1,348	417	139	1,202	3,106	7.06

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	9,342	1,001	280	93	62	1,436	10.05
2	8,341	1,787	500	167	336	2,790	9.77
3	6,554	1,404	393	131	551	2,479	8.68
4	5,150	1,144	309	103	733	2,289	8.01
5	4,006	1,144	240	80	896	2,360	8.26
6	2,862	1,144	172	57	1,048	2,421	8.47
7	1,718	1,144	103	34	1,191	2,472	8.65
8	574	572	17	6	646	1,241	8.69
TOTAL		\$9,340	\$2,014	\$671	\$5,463	\$17,488	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$9,342 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Dbl. Offset Disk, 16'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	938	653	218	579	2,388	23.88
120	17.0	1,095	673	224	695	2,687	22.39
140	14.0	1,241	693	231	811	2,976	21.26
160	13.0	1,378	713	238	926	3,255	20.34
180	11.0	1,507	731	244	1,042	3,524	19.58
200	10.0	1,630	748	249	1,158	3,785	18.93
220	9.0	1,748	764	255	1,274	4,041	18.37
240	8.0	1,861	779	260	1,390	4,290	17.88
260	8.0	1,971	792	264	1,505	4,532	17.43
280	7.0	2,077	805	268	1,621	4,771	17.04
300	7.0	2,181	817	272	1,737	5,007	16.69
320	6.0	2,282	829	276	1,853	5,240	16.38
340	6.0	2,382	839	280	1,969	5,470	16.09
360	6.0	2,479	849	283	2,084	5,695	15.82
380	5.0	2,575	859	286	2,200	5,920	15.58
400	5.0	2,670	868	289	2,316	6,143	15.36
420	5.0	2,764	876	292	2,432	6,364	15.15
440	5.0	2,856	884	295	2,547	6,582	14.96

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	19,800	2,121	594	198	130	3,043	21.30
2	17,679	3,788	1,061	354	714	5,917	20.71
3	13,891	2,976	833	278	1,168	5,255	18.39
4	10,915	2,425	655	218	1,552	4,850	16.98
5	8,490	2,425	509	170	1,900	5,004	17.51
6	6,065	2,425	364	121	2,221	5,131	17.96
7	3,640	2,425	218	73	2,524	5,240	18.34
8	1,215	1,213	36	12	1,370	2,631	18.42
TOTAL		\$19,798	\$4,270	\$1,424	\$11,579	\$37,071	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$19,800 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

DbL. Offset Disk, 21'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	1,088	757	252	671	2,768	27.68
120	17.0	1,270	781	260	806	3,117	25.98
140	14.0	1,439	804	268	940	3,451	24.65
160	13.0	1,598	827	276	1,074	3,775	23.59
180	11.0	1,748	848	283	1,209	4,088	22.71
200	10.0	1,890	867	289	1,343	4,389	21.95
220	9.0	2,027	886	295	1,477	4,685	21.30
240	8.0	2,158	903	301	1,612	4,974	20.73
260	8.0	2,285	919	306	1,746	5,256	20.22
280	7.0	2,409	934	311	1,880	5,534	19.76
300	7.0	2,529	948	316	2,014	5,807	19.36
320	6.0	2,647	961	320	2,149	6,077	18.99
340	6.0	2,762	973	324	2,283	6,342	18.65
360	6.0	2,876	985	328	2,417	6,606	18.35
380	5.0	2,987	996	332	2,552	6,867	18.07
400	5.0	3,097	1,006	335	2,686	7,124	17.81
420	5.0	3,205	1,016	339	2,820	7,380	17.57
440	5.0	3,313	1,026	342	2,955	7,636	17.35

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	22,964	2,460	689	230	151	3,530	24.71
2	20,504	4,394	1,230	410	828	6,862	24.02
3	16,110	3,452	967	322	1,354	6,095	21.33
4	12,658	2,813	759	253	1,801	5,626	19.69
5	9,845	2,813	591	197	2,203	5,804	20.31
6	7,032	2,813	422	141	2,576	5,952	20.83
7	4,219	2,813	253	84	2,927	6,077	21.27
8	1,406	1,406	42	14	1,590	3,052	21.36
TOTAL		\$22,964	\$4,953	\$1,651	\$13,430	\$42,998	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$22,964 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Offset Disk, 10.5'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	445	310	103	274	1,132	11.32
120	17.0	519	319	106	329	1,273	10.61
140	14.0	588	329	110	384	1,411	10.08
160	13.0	653	338	113	439	1,543	9.64
180	11.0	714	347	116	494	1,671	9.28
200	10.0	773	355	118	549	1,795	8.98
220	9.0	829	362	121	604	1,916	8.71
240	8.0	882	369	123	659	2,033	8.47
260	8.0	934	376	125	714	2,149	8.27
280	7.0	985	382	127	769	2,263	8.08
300	7.0	1,034	387	129	823	2,373	7.91
320	6.0	1,082	393	131	878	2,484	7.76
340	6.0	1,129	398	133	933	2,593	7.63
360	6.0	1,175	403	134	988	2,700	7.50
380	5.0	1,221	407	136	1,043	2,807	7.39
400	5.0	1,266	411	137	1,098	2,912	7.28
420	5.0	1,310	415	138	1,153	3,016	7.18
440	5.0	1,354	419	140	1,208	3,121	7.09

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	9,387	1,006	282	94	62	1,444	10.11
2	8,381	1,796	503	168	338	2,805	9.82
3	6,585	1,411	395	132	554	2,492	8.72
4	5,174	1,150	310	103	736	2,299	8.05
5	4,024	1,150	241	80	900	2,371	8.30
6	2,874	1,150	172	57	1,053	2,432	8.51
7	1,724	1,150	103	34	1,197	2,484	8.69
8	574	575	17	6	650	1,248	8.74
TOTAL		\$9,388	\$2,023	\$674	\$5,490	\$17,575	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$9,387 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Offset Disk, 13.5'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	684	476	159	422	1,741	17.41
120	17.0	798	491	164	506	1,959	16.33
140	14.0	904	505	168	591	2,168	15.49
160	13.0	1,004	519	173	675	2,371	14.82
180	11.0	1,098	533	178	760	2,569	14.27
200	10.0	1,188	545	182	844	2,759	13.80
220	9.0	1,274	557	186	928	2,945	13.39
240	8.0	1,356	568	189	1,013	3,126	13.03
260	8.0	1,436	578	193	1,097	3,304	12.71
280	7.0	1,514	587	196	1,182	3,479	12.43
300	7.0	1,590	596	199	1,266	3,651	12.17
320	6.0	1,664	604	201	1,350	3,819	11.93
340	6.0	1,736	612	204	1,435	3,987	11.73
360	6.0	1,807	619	206	1,519	4,151	11.53
380	5.0	1,877	626	209	1,604	4,316	11.36
400	5.0	1,946	632	211	1,688	4,477	11.19
420	5.0	2,014	639	213	1,772	4,638	11.04
440	5.0	2,082	644	215	1,857	4,798	10.90

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	14,432	1,546	433	144	95	2,218	15.53
2	12,886	2,761	773	258	520	4,312	15.09
3	10,125	2,170	608	203	851	3,832	13.41
4	7,955	1,768	477	159	1,132	3,536	12.38
5	6,187	1,768	371	124	1,384	3,647	12.76
6	4,419	1,768	265	88	1,619	3,740	13.09
7	2,651	1,768	159	53	1,840	3,820	13.37
8	883	884	26	9	999	1,918	13.43
TOTAL		\$14,433	\$3,112	\$1,038	\$8,440	\$27,023	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$14,432 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Offset Disk, 16.5'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	808	563	188	499	2,058	20.58
120	17.0	943	580	193	598	2,314	19.28
140	14.0	1,069	597	199	698	2,563	18.31
160	13.0	1,187	614	205	798	2,804	17.53
180	11.0	1,298	630	210	898	3,036	16.87
200	10.0	1,404	644	215	997	3,260	16.30
220	9.0	1,505	658	219	1,097	3,479	15.81
240	8.0	1,603	671	224	1,197	3,695	15.40
260	8.0	1,697	682	227	1,297	3,903	15.01
280	7.0	1,789	694	231	1,396	4,110	14.68
300	7.0	1,878	704	235	1,496	4,313	14.38
320	6.0	1,966	714	238	1,596	4,514	14.11
340	6.0	2,051	723	241	1,696	4,711	13.86
360	6.0	2,135	731	244	1,795	4,905	13.63
380	5.0	2,218	740	247	1,895	5,100	13.42
400	5.0	2,300	747	249	1,995	5,291	13.23
420	5.0	2,380	755	252	2,094	5,481	13.05
440	5.0	2,460	762	254	2,194	5,670	12.89

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	17,054	1,827	512	171	112	2,622	18.35
2	15,227	3,263	914	305	615	5,097	17.84
3	11,964	2,564	718	239	1,006	4,527	15.84
4	9,400	2,089	564	188	1,337	4,178	14.62
5	7,311	2,089	439	146	1,636	4,310	15.09
6	5,222	2,089	313	104	1,913	4,419	15.47
7	3,133	2,089	188	63	2,174	4,514	15.80
8	1,044	1,044	31	10	1,181	2,266	15.86
TOTAL		\$17,054	\$3,679	\$1,226	\$9,974	\$31,933	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$17,054 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Offset Disk, 18'**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	978	681	227	603	2,489	24.89
120	17.0	1,141	702	234	724	2,801	23.34
140	14.0	1,293	723	241	845	3,102	22.16
160	13.0	1,436	743	248	965	3,392	21.20
180	11.0	1,570	762	254	1,086	3,672	20.40
200	10.0	1,698	779	260	1,207	3,944	19.72
220	9.0	1,821	796	265	1,327	4,209	19.13
240	8.0	1,939	811	270	1,448	4,468	18.62
260	8.0	2,053	826	275	1,569	4,723	18.17
280	7.0	2,164	839	280	1,689	4,972	17.76
300	7.0	2,272	852	284	1,810	5,218	17.39
320	6.0	2,378	863	288	1,931	5,460	17.06
340	6.0	2,482	874	291	2,051	5,698	16.76
360	6.0	2,583	885	295	2,172	5,935	16.49
380	5.0	2,684	895	298	2,293	6,170	16.24
400	5.0	2,782	904	301	2,413	6,400	16.00
420	5.0	2,880	913	304	2,534	6,631	15.79
440	5.0	2,976	921	307	2,655	6,859	15.59

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	20,632	2,211	619	206	136	3,172	22.20
2	18,421	3,947	1,105	368	744	6,164	21.57
3	14,474	3,102	868	289	1,216	5,475	19.16
4	11,372	2,527	682	227	1,618	5,054	17.69
5	8,845	2,527	531	177	1,979	5,214	18.25
6	6,318	2,527	379	126	2,315	5,347	18.71
7	3,791	2,527	227	76	2,630	5,460	19.11
8	1,264	1,264	38	13	1,428	2,743	19.20
TOTAL		\$20,632	\$4,449	\$1,482	\$12,066	\$38,629	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$20,632 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Offset Disk, 21'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	1,089	758	253	672	2,772	27.72
120	17.0	1,271	782	261	807	3,121	26.01
140	14.0	1,440	805	268	941	3,454	24.67
160	13.0	1,599	827	276	1,075	3,777	23.61
180	11.0	1,749	848	283	1,210	4,090	22.72
200	10.0	1,892	868	289	1,344	4,393	21.97
220	9.0	2,029	887	296	1,479	4,691	21.32
240	8.0	2,160	904	301	1,613	4,978	20.74
260	8.0	2,288	920	307	1,747	5,262	20.24
280	7.0	2,411	935	312	1,882	5,540	19.79
300	7.0	2,532	949	316	2,016	5,813	19.38
320	6.0	2,649	962	321	2,151	6,083	19.01
340	6.0	2,765	974	325	2,285	6,349	18.67
360	6.0	2,878	986	329	2,420	6,613	18.37
380	5.0	2,990	997	332	2,554	6,873	18.09
400	5.0	3,100	1,007	336	2,688	7,131	17.83
420	5.0	3,208	1,017	339	2,823	7,387	17.59
440	5.0	3,315	1,026	342	2,957	7,640	17.36

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	22,985	2,463	690	230	151	3,534	24.74
2	20,522	4,398	1,231	410	829	6,868	24.04
3	16,124	3,455	967	322	1,355	6,099	21.35
4	12,669	2,815	760	253	1,802	5,630	19.71
5	9,854	2,815	591	197	2,206	5,809	20.33
6	7,039	2,815	422	141	2,578	5,956	20.85
7	4,224	2,815	253	84	2,930	6,082	21.29
8	1,409	1,408	42	14	1,591	3,055	21.39
TOTAL		\$22,984	\$4,956	\$1,651	\$13,442	\$43,033	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$22,985 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Tandem Disk, 10'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	351	244	81	216	892	8.92
120	17.0	409	252	84	260	1,005	8.38
140	14.0	464	259	86	303	1,112	7.94
160	13.0	515	266	89	346	1,216	7.60
180	11.0	563	273	91	389	1,316	7.31
200	10.0	609	280	93	433	1,415	7.08
220	9.0	653	285	95	476	1,509	6.86
240	8.0	696	291	97	519	1,603	6.68
260	8.0	736	296	99	563	1,694	6.52
280	7.0	776	301	100	606	1,783	6.37
300	7.0	815	305	102	649	1,871	6.24
320	6.0	853	310	103	692	1,958	6.12
340	6.0	890	314	105	736	2,045	6.01
360	6.0	927	317	106	779	2,129	5.91
380	5.0	963	321	107	822	2,213	5.82
400	5.0	998	324	108	866	2,296	5.74
420	5.0	1,033	327	109	909	2,378	5.66
440	5.0	1,067	330	110	952	2,459	5.59

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	7,400	793	222	74	49	1,138	7.97
2	6,607	1,416	396	132	266	2,210	7.74
3	5,191	1,112	311	104	437	1,964	6.87
4	4,079	906	245	82	580	1,813	6.35
5	3,173	906	190	63	710	1,869	6.54
6	2,267	906	136	45	830	1,917	6.71
7	1,361	906	82	27	943	1,958	6.85
8	455	453	14	5	513	985	6.90
TOTAL		\$7,398	\$1,596	\$532	\$4,328	\$13,854	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$7,400 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Tandem Disk, 12'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	403	280	93	249	1,025	10.25
120	17.0	470	289	96	298	1,153	9.61
140	14.0	533	298	99	348	1,278	9.13
160	13.0	591	306	102	398	1,397	8.73
180	11.0	647	314	105	447	1,513	8.41
200	10.0	700	321	107	497	1,625	8.13
220	9.0	750	328	109	547	1,734	7.88
240	8.0	799	334	111	597	1,841	7.67
260	8.0	846	340	113	646	1,945	7.48
280	7.0	892	346	115	696	2,049	7.32
300	7.0	936	351	117	746	2,150	7.17
320	6.0	980	356	119	795	2,250	7.03
340	6.0	1,022	360	120	845	2,347	6.90
360	6.0	1,064	365	122	895	2,446	6.79
380	5.0	1,106	369	123	944	2,542	6.69
400	5.0	1,146	372	124	994	2,636	6.59
420	5.0	1,187	376	125	1,044	2,732	6.50
440	5.0	1,226	380	127	1,094	2,827	6.43

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	8,500	911	255	85	56	1,307	9.15
2	7,589	1,626	455	152	306	2,539	8.89
3	5,963	1,278	358	119	502	2,257	7.90
4	4,685	1,041	281	94	666	2,082	7.29
5	3,644	1,041	219	73	816	2,149	7.52
6	2,603	1,041	156	52	953	2,202	7.71
7	1,562	1,041	94	31	1,084	2,250	7.88
8	521	521	16	5	588	1,130	7.91
TOTAL		\$8,500	\$1,834	\$611	\$4,971	\$15,916	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$8,500 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Section Harrow, 3 Section

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	85	59	20	64	228	2.28
120	17.0	99	61	20	76	256	2.13
140	14.0	112	63	21	89	285	2.04
160	13.0	124	64	21	102	311	1.94
180	11.0	136	66	22	115	339	1.88
200	10.0	147	68	23	127	365	1.83
220	9.0	158	69	23	140	390	1.77
240	8.0	168	70	23	153	414	1.73
260	8.0	178	72	24	166	440	1.69
280	7.0	188	73	24	178	463	1.65
300	7.0	197	74	25	191	487	1.62
320	6.0	206	75	25	204	510	1.59
340	6.0	215	76	25	217	533	1.57
360	6.0	224	77	26	229	556	1.54
380	5.0	233	78	26	242	579	1.52
400	5.0	241	78	26	255	600	1.50
420	5.0	250	79	26	268	623	1.48
440	5.0	258	80	27	280	645	1.47

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	1,789	192	54	18	32	296	2.07
2	1,597	342	96	32	116	586	2.05
3	1,255	269	75	25	154	523	1.83
4	986	219	59	20	181	479	1.68
5	767	219	46	15	204	484	1.69
6	548	219	33	11	222	485	1.70
7	329	219	20	7	240	486	1.70
8	110	110	3	1	126	240	1.68
TOTAL		\$1,789	\$386	\$129	\$1,275	\$3,579	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$1,789 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.270, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Section Harrow, 4 Section

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	100	69	23	75	267	2.67
120	17.0	116	72	24	90	302	2.52
140	14.0	132	74	25	105	336	2.40
160	13.0	147	76	25	120	368	2.30
180	11.0	160	78	26	135	399	2.22
200	10.0	173	80	27	150	430	2.15
220	9.0	186	81	27	165	459	2.09
240	8.0	198	83	28	180	489	2.04
260	8.0	210	84	28	195	517	1.99
280	7.0	221	86	29	210	546	1.95
300	7.0	232	87	29	225	573	1.91
320	6.0	243	88	29	240	600	1.88
340	6.0	253	89	30	255	627	1.84
360	6.0	264	90	30	270	654	1.82
380	5.0	274	91	30	285	680	1.79
400	5.0	284	92	31	300	707	1.77
420	5.0	294	93	31	315	733	1.75
440	5.0	304	94	31	330	759	1.73

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	2,106	226	63	21	37	347	2.43
2	1,880	403	113	38	137	691	2.42
3	1,477	317	89	30	181	617	2.16
4	1,160	258	70	23	214	565	1.98
5	902	258	54	18	239	569	1.99
6	644	258	39	13	263	573	2.01
7	386	258	23	8	282	571	2.00
8	128	129	4	1	148	282	1.97
TOTAL		\$2,107	\$455	\$152	\$1,501	\$4,215	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$2,106 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.270, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Vegetable Cultivator, 4 Row**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	403	280	93	332	1,108	11.08
120	17.0	470	289	96	398	1,253	10.44
140	14.0	533	298	99	465	1,395	9.96
160	13.0	591	306	102	531	1,530	9.56
180	11.0	647	314	105	598	1,664	9.24
200	10.0	700	321	107	664	1,792	8.96
220	9.0	750	328	109	730	1,917	8.71
240	8.0	799	334	111	797	2,041	8.50
260	8.0	846	340	113	863	2,162	8.32
280	7.0	892	346	115	930	2,283	8.15
300	7.0	936	351	117	996	2,400	8.00
320	6.0	980	356	119	1,062	2,517	7.87
340	6.0	1,022	360	120	1,129	2,631	7.74
360	6.0	1,064	365	122	1,195	2,746	7.63
380	5.0	1,106	369	123	1,262	2,860	7.53
400	5.0	1,146	372	124	1,328	2,970	7.43
420	5.0	1,187	376	125	1,394	3,082	7.34
440	5.0	1,226	380	127	1,461	3,194	7.26

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	8,500	911	255	85	20	1,271	8.90
2	7,589	1,626	455	152	204	2,437	8.53
3	5,963	1,278	358	119	465	2,220	7.77
4	4,685	1,041	281	94	756	2,172	7.60
5	3,644	1,041	219	73	1,067	2,400	8.40
6	2,603	1,041	156	52	1,394	2,643	9.25
7	1,562	1,041	94	31	1,735	2,901	10.15
8	521	521	16	5	998	1,540	10.78
TOTAL		\$8,500	\$1,834	\$611	\$6,639	\$17,584	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$8,500 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.170, Rep. Factor 2 -> 2.2

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rolling Cultivator, 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	255	178	59	211	703	7.03
120	17.0	298	183	61	253	795	6.63
140	14.0	338	189	63	295	885	6.32
160	13.0	375	194	65	337	971	6.07
180	11.0	410	199	66	379	1,054	5.86
200	10.0	444	204	68	421	1,137	5.69
220	9.0	476	208	69	463	1,216	5.53
240	8.0	507	212	71	505	1,295	5.40
260	8.0	536	216	72	547	1,371	5.27
280	7.0	565	219	73	589	1,446	5.16
300	7.0	594	222	74	632	1,522	5.07
320	6.0	621	226	75	674	1,596	4.99
340	6.0	648	228	76	716	1,668	4.91
360	6.0	675	231	77	758	1,741	4.84
380	5.0	701	234	78	800	1,813	4.77
400	5.0	727	236	79	842	1,884	4.71
420	5.0	752	239	80	884	1,955	4.65
440	5.0	777	241	80	926	2,024	4.60

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	5,390	578	162	54	13	807	5.65
2	4,812	1,031	289	96	129	1,545	5.41
3	3,781	810	227	76	295	1,408	4.93
4	2,971	660	178	59	479	1,376	4.82
5	2,311	660	139	46	677	1,522	5.33
6	1,651	660	99	33	884	1,676	5.87
7	991	660	59	20	1,100	1,839	6.44
8	331	330	10	3	633	976	6.83
TOTAL		\$5,389	\$1,163	\$387	\$4,210	\$11,149	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$5,390 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.170, Rep. Factor 2 -> 2.2
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rolling Cultivator, 6 Row**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	347	241	80	286	954	9.54
120	17.0	405	249	83	343	1,080	9.00
140	14.0	459	256	85	400	1,200	8.57
160	13.0	509	263	88	457	1,317	8.23
180	11.0	557	270	90	514	1,431	7.95
200	10.0	602	276	92	572	1,542	7.71
220	9.0	646	282	94	629	1,651	7.50
240	8.0	688	288	96	686	1,758	7.33
260	8.0	728	293	98	743	1,862	7.16
280	7.0	768	298	99	800	1,965	7.02
300	7.0	806	302	101	857	2,066	6.89
320	6.0	843	306	102	914	2,165	6.77
340	6.0	880	310	103	972	2,265	6.66
360	6.0	916	314	105	1,029	2,364	6.57
380	5.0	952	317	106	1,086	2,461	6.48
400	5.0	987	321	107	1,143	2,558	6.40
420	5.0	1,021	324	108	1,200	2,653	6.32
440	5.0	1,055	327	109	1,257	2,748	6.25

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	7,317	784	220	73	17	1,094	7.66
2	6,533	1,400	392	131	176	2,099	7.35
3	5,133	1,100	308	103	400	1,911	6.69
4	4,033	896	242	81	651	1,870	6.55
5	3,137	896	188	63	918	2,065	7.23
6	2,241	896	134	45	1,200	2,275	7.96
7	1,345	896	81	27	1,494	2,498	8.74
8	449	448	13	4	859	1,324	9.27
TOTAL		\$7,316	\$1,578	\$527	\$5,715	\$15,136	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$7,317 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.170, Rep. Factor 2 -> 2.2

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rotary Hoe, 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	255	177	59	163	654	6.54
120	17.0	297	183	61	196	737	6.14
140	14.0	337	188	63	228	816	5.83
160	13.0	374	194	65	261	894	5.59
180	11.0	409	198	66	294	967	5.37
200	10.0	443	203	68	326	1,040	5.20
220	9.0	475	207	69	359	1,110	5.05
240	8.0	505	211	70	392	1,178	4.91
260	8.0	535	215	72	424	1,246	4.79
280	7.0	564	219	73	457	1,313	4.69
300	7.0	592	222	74	489	1,377	4.59
320	6.0	620	225	75	522	1,442	4.51
340	6.0	647	228	76	555	1,506	4.43
360	6.0	673	231	77	587	1,568	4.36
380	5.0	699	233	78	620	1,630	4.29
400	5.0	725	236	79	653	1,693	4.23
420	5.0	750	238	79	685	1,752	4.17
440	5.0	776	240	80	718	1,814	4.12

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	5,376	576	161	54	81	872	6.10
2	4,800	1,029	288	96	297	1,710	5.99
3	3,771	808	226	75	394	1,503	5.26
4	2,963	659	178	59	464	1,360	4.76
5	2,304	659	138	46	522	1,365	4.78
6	1,645	659	99	33	570	1,361	4.76
7	986	659	59	20	614	1,352	4.73
8	327	329	10	3	321	663	4.64
TOTAL		\$5,378	\$1,159	\$386	\$3,263	\$10,186	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$5,376 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.230, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rotary Hoe, 6 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	285	198	66	183	732	7.32
120	17.0	333	205	68	219	825	6.88
140	14.0	377	211	70	256	914	6.53
160	13.0	419	217	72	292	1,000	6.25
180	11.0	458	222	74	329	1,083	6.02
200	10.0	495	227	76	365	1,163	5.82
220	9.0	531	232	77	402	1,242	5.65
240	8.0	566	237	79	438	1,320	5.50
260	8.0	599	241	80	475	1,395	5.37
280	7.0	631	245	82	511	1,469	5.25
300	7.0	663	248	83	548	1,542	5.14
320	6.0	694	252	84	584	1,614	5.04
340	6.0	724	255	85	621	1,685	4.96
360	6.0	753	258	86	657	1,754	4.87
380	5.0	783	261	87	694	1,825	4.80
400	5.0	811	264	88	730	1,893	4.73
420	5.0	840	266	89	767	1,962	4.67
440	5.0	868	269	90	803	2,030	4.61

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	6,017	645	181	60	91	977	6.84
2	5,372	1,151	322	107	332	1,912	6.69
3	4,221	905	253	84	441	1,683	5.89
4	3,316	737	199	66	520	1,522	5.33
5	2,579	737	155	52	583	1,527	5.34
6	1,842	737	111	37	639	1,524	5.33
7	1,105	737	66	22	686	1,511	5.29
8	368	369	11	4	360	744	5.21
TOTAL		\$6,018	\$1,298	\$432	\$3,652	\$11,400	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$6,017 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.230, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Cultivator, Sweep, 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	246	171	57	185	659	6.59
120	17.0	287	176	59	222	744	6.20
140	14.0	325	182	61	259	827	5.91
160	13.0	361	187	62	296	906	5.66
180	11.0	395	191	64	332	982	5.46
200	10.0	427	196	65	369	1,057	5.29
220	9.0	458	200	67	406	1,131	5.14
240	8.0	487	204	68	443	1,202	5.01
260	8.0	516	207	69	480	1,272	4.89
280	7.0	544	211	70	517	1,342	4.79
300	7.0	571	214	71	554	1,410	4.70
320	6.0	598	217	72	591	1,478	4.62
340	6.0	624	220	73	628	1,545	4.54
360	6.0	649	222	74	665	1,610	4.47
380	5.0	674	225	75	702	1,676	4.41
400	5.0	699	227	76	739	1,741	4.35
420	5.0	724	229	76	776	1,805	4.30
440	5.0	748	232	77	813	1,870	4.25

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	5,184	555	156	52	92	855	5.99
2	4,629	992	278	93	335	1,698	5.94
3	3,637	779	218	73	447	1,517	5.31
4	2,858	635	171	57	526	1,389	4.86
5	2,223	635	133	44	590	1,402	4.91
6	1,588	635	95	32	645	1,407	4.92
7	953	635	57	19	695	1,406	4.92
8	318	317	10	3	364	694	4.86
TOTAL		\$5,183	\$1,118	\$373	\$3,694	\$10,368	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$5,184 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.270, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Cultivator, Sweep, 6 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	329	229	76	248	882	8.82
120	17.0	384	236	79	297	996	8.30
140	14.0	435	243	81	347	1,106	7.90
160	13.0	484	250	83	396	1,213	7.58
180	11.0	529	257	86	446	1,318	7.32
200	10.0	572	263	88	495	1,418	7.09
220	9.0	613	268	89	545	1,515	6.89
240	8.0	653	273	91	594	1,611	6.71
260	8.0	692	278	93	644	1,707	6.57
280	7.0	729	283	94	693	1,799	6.43
300	7.0	765	287	96	743	1,891	6.30
320	6.0	801	291	97	792	1,981	6.19
340	6.0	836	295	98	842	2,071	6.09
360	6.0	870	298	99	891	2,158	5.99
380	5.0	904	301	100	941	2,246	5.91
400	5.0	937	305	102	990	2,334	5.84
420	5.0	970	307	102	1,040	2,419	5.76
440	5.0	1,002	310	103	1,089	2,504	5.69

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	6,949	745	208	69	123	1,145	8.02
2	6,204	1,330	372	124	450	2,276	7.97
3	4,874	1,045	292	97	598	2,032	7.11
4	3,829	851	230	77	705	1,863	6.52
5	2,978	851	179	60	791	1,881	6.58
6	2,127	851	128	43	866	1,888	6.61
7	1,276	851	77	26	930	1,884	6.59
8	425	426	13	4	488	931	6.52
TOTAL		\$6,950	\$1,499	\$500	\$4,951	\$13,900	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$6,949 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.270, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Spring Tooth Revovator, 16'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	377	262	87	283	1,009	10.09
120	17.0	440	270	90	340	1,140	9.50
140	14.0	498	278	93	397	1,266	9.04
160	13.0	553	286	95	453	1,387	8.67
180	11.0	605	293	98	510	1,506	8.37
200	10.0	654	300	100	566	1,620	8.10
220	9.0	702	307	102	623	1,734	7.88
240	8.0	747	313	104	680	1,844	7.68
260	8.0	791	318	106	736	1,951	7.50
280	7.0	834	323	108	793	2,058	7.35
300	7.0	876	328	109	850	2,163	7.21
320	6.0	916	333	111	906	2,266	7.08
340	6.0	956	337	112	963	2,368	6.96
360	6.0	995	341	114	1,020	2,470	6.86
380	5.0	1,034	345	115	1,076	2,570	6.76
400	5.0	1,072	348	116	1,133	2,669	6.67
420	5.0	1,110	352	117	1,190	2,769	6.59
440	5.0	1,147	355	118	1,246	2,866	6.51

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	7,950	852	239	80	141	1,312	9.18
2	7,098	1,521	426	142	514	2,603	9.11
3	5,577	1,195	335	112	685	2,327	8.14
4	4,382	974	263	88	807	2,132	7.46
5	3,408	974	204	68	905	2,151	7.53
6	2,434	974	146	49	990	2,159	7.56
7	1,460	974	88	29	1,064	2,155	7.54
8	486	487	15	5	559	1,066	7.46
TOTAL		\$7,951	\$1,716	\$573	\$5,665	\$15,905	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$7,950 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.270, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Cultivator, 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	249	173	58	265	745	7.45
120	17.0	290	179	60	318	847	7.06
140	14.0	329	184	61	371	945	6.75
160	13.0	365	189	63	425	1,042	6.51
180	11.0	400	194	65	478	1,137	6.32
200	10.0	432	198	66	531	1,227	6.14
220	9.0	463	203	68	584	1,318	5.99
240	8.0	493	206	69	637	1,405	5.85
260	8.0	522	210	70	690	1,492	5.74
280	7.0	551	214	71	743	1,579	5.64
300	7.0	578	217	72	796	1,663	5.54
320	6.0	605	220	73	849	1,747	5.46
340	6.0	632	223	74	902	1,831	5.39
360	6.0	657	225	75	955	1,912	5.31
380	5.0	683	228	76	1,008	1,995	5.25
400	5.0	708	230	77	1,061	2,076	5.19
420	5.0	733	232	77	1,114	2,156	5.13
440	5.0	757	234	78	1,168	2,237	5.08

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	5,250	563	158	53	16	790	5.53
2	4,687	1,004	281	94	163	1,542	5.40
3	3,683	789	221	74	372	1,456	5.10
4	2,894	643	174	58	604	1,479	5.18
5	2,251	643	135	45	853	1,676	5.87
6	1,608	643	96	32	1,114	1,885	6.60
7	965	643	58	19	1,387	2,107	7.37
8	322	322	10	3	798	1,133	7.93
TOTAL		\$5,250	\$1,133	\$378	\$5,307	\$12,068	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$5,250 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.220, Rep. Factor 2 -> 2.2

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Cultivator, 6 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	294	205	68	221	788	7.88
120	17.0	343	211	70	265	889	7.41
140	14.0	389	217	72	309	987	7.05
160	13.0	431	223	74	353	1,081	6.76
180	11.0	472	229	76	398	1,175	6.53
200	10.0	510	234	78	442	1,264	6.32
220	9.0	547	239	80	486	1,352	6.15
240	8.0	583	244	81	530	1,438	5.99
260	8.0	617	248	83	574	1,522	5.85
280	7.0	650	252	84	618	1,604	5.73
300	7.0	683	256	85	663	1,687	5.62
320	6.0	715	259	86	707	1,767	5.52
340	6.0	746	263	88	751	1,848	5.44
360	6.0	776	266	89	795	1,926	5.35
380	5.0	806	269	90	839	2,004	5.27
400	5.0	836	272	91	884	2,083	5.21
420	5.0	865	274	91	928	2,158	5.14
440	5.0	894	277	92	972	2,235	5.08

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	6,200	664	186	62	110	1,022	7.15
2	5,536	1,186	332	111	401	2,030	7.11
3	4,350	932	261	87	534	1,814	6.35
4	3,418	759	205	68	629	1,661	5.81
5	2,659	759	160	53	706	1,678	5.87
6	1,900	759	114	38	772	1,683	5.89
7	1,141	759	68	23	830	1,680	5.88
8	382	380	11	4	436	831	5.82
TOTAL		\$6,198	\$1,337	\$446	\$4,418	\$12,399	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$6,200 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.270, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Cultipacker, 13'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	228	158	53	95	534	5.34
120	17.0	265	163	54	113	595	4.96
140	14.0	301	168	56	132	657	4.69
160	13.0	334	173	58	151	716	4.48
180	11.0	365	177	59	170	771	4.28
200	10.0	395	181	60	189	825	4.13
220	9.0	424	185	62	208	879	4.00
240	8.0	451	189	63	227	930	3.88
260	8.0	478	192	64	246	980	3.77
280	7.0	504	195	65	265	1,029	3.68
300	7.0	529	198	66	284	1,077	3.59
320	6.0	553	201	67	303	1,124	3.51
340	6.0	577	203	68	321	1,169	3.44
360	6.0	601	206	69	340	1,216	3.38
380	5.0	624	208	69	359	1,260	3.32
400	5.0	647	210	70	378	1,305	3.26
420	5.0	670	212	71	397	1,350	3.21
440	5.0	692	214	71	416	1,393	3.17

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	4,800	514	144	48	61	767	5.37
2	4,286	918	257	86	194	1,455	5.09
3	3,368	722	202	67	241	1,232	4.31
4	2,646	588	159	53	272	1,072	3.75
5	2,058	588	123	41	297	1,049	3.67
6	1,470	588	88	29	317	1,022	3.58
7	882	588	53	18	335	994	3.48
8	294	294	9	3	174	480	3.36
TOTAL		\$4,800	\$1,035	\$345	\$1,891	\$8,071	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$4,800 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.160, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Whole Stock Plow, 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	1,253	872	291	1,032	3,448	34.48
120	17.0	1,462	899	300	1,239	3,900	32.50
140	14.0	1,657	926	309	1,445	4,337	30.98
160	13.0	1,839	952	317	1,652	4,760	29.75
180	11.0	2,012	976	325	1,858	5,171	28.73
200	10.0	2,176	999	333	2,065	5,573	27.87
220	9.0	2,333	1,020	340	2,271	5,964	27.11
240	8.0	2,485	1,040	347	2,478	6,350	26.46
260	8.0	2,631	1,058	353	2,684	6,726	25.87
280	7.0	2,773	1,075	358	2,891	7,097	25.35
300	7.0	2,912	1,091	364	3,097	7,464	24.88
320	6.0	3,047	1,106	369	3,304	7,826	24.46
340	6.0	3,180	1,120	373	3,510	8,183	24.07
360	6.0	3,310	1,134	378	3,717	8,539	23.72
380	5.0	3,438	1,146	382	3,923	8,889	23.39
400	5.0	3,565	1,158	386	4,130	9,239	23.10
420	5.0	3,690	1,170	390	4,336	9,586	22.82
440	5.0	3,813	1,181	394	4,543	9,931	22.57

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	26,436	2,832	793	264	62	3,951	27.66
2	23,604	5,058	1,416	472	635	7,581	26.53
3	18,546	3,974	1,113	371	1,447	6,905	24.17
4	14,572	3,238	874	291	2,350	6,753	23.64
5	11,334	3,238	680	227	3,318	7,463	26.12
6	8,096	3,238	486	162	4,336	8,222	28.78
7	4,858	3,238	291	97	5,395	9,021	31.57
8	1,620	1,619	49	16	3,107	4,791	33.54
TOTAL		\$26,435	\$5,702	\$1,900	\$20,650	\$54,687	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$26,436 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.170, Rep. Factor 2 -> 2.2
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Whole Stock Plow, 6 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	1,714	1,193	398	1,413	4,718	47.18
120	17.0	2,000	1,230	410	1,695	5,335	44.46
140	14.0	2,267	1,267	422	1,978	5,934	42.39
160	13.0	2,517	1,302	434	2,260	6,513	40.71
180	11.0	2,753	1,335	445	2,543	7,076	39.31
200	10.0	2,978	1,366	455	2,826	7,625	38.13
220	9.0	3,193	1,395	465	3,108	8,161	37.10
240	8.0	3,400	1,422	474	3,391	8,687	36.20
260	8.0	3,600	1,448	483	3,673	9,204	35.40
280	7.0	3,795	1,471	490	3,956	9,712	34.69
300	7.0	3,984	1,493	498	4,238	10,213	34.04
320	6.0	4,170	1,514	505	4,521	10,710	33.47
340	6.0	4,351	1,533	511	4,804	11,199	32.94
360	6.0	4,530	1,551	517	5,086	11,684	32.46
380	5.0	4,705	1,569	523	5,369	12,166	32.02
400	5.0	4,878	1,585	528	5,651	12,642	31.61
420	5.0	5,049	1,601	534	5,934	13,118	31.23
440	5.0	5,218	1,615	538	6,216	13,587	30.88

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	36,174	3,876	1,085	362	85	5,408	37.86
2	32,298	6,921	1,938	646	868	10,373	36.31
3	25,377	5,438	1,523	508	1,980	9,449	33.07
4	19,939	4,431	1,196	399	3,217	9,243	32.35
5	15,508	4,431	930	310	4,540	10,211	35.74
6	11,077	4,431	665	222	5,932	11,250	39.38
7	6,646	4,431	399	133	7,383	12,346	43.21
8	2,215	2,215	66	22	4,251	6,554	45.88
TOTAL		\$36,174	\$7,802	\$2,602	\$28,256	\$74,834	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$36,174 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.170, Rep. Factor 2 -> 2.2
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Furrow Spike, 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	246	172	57	185	660	6.60
120	17.0	288	177	59	222	746	6.22
140	14.0	326	182	61	259	828	5.91
160	13.0	362	187	62	296	907	5.67
180	11.0	396	192	64	333	985	5.47
200	10.0	428	196	65	371	1,060	5.30
220	9.0	459	201	67	408	1,135	5.16
240	8.0	489	204	68	445	1,206	5.03
260	8.0	518	208	69	482	1,277	4.91
280	7.0	545	211	70	519	1,345	4.80
300	7.0	573	215	72	556	1,416	4.72
320	6.0	599	218	73	593	1,483	4.63
340	6.0	625	220	73	630	1,548	4.55
360	6.0	651	223	74	667	1,615	4.49
380	5.0	676	225	75	704	1,680	4.42
400	5.0	701	228	76	741	1,746	4.37
420	5.0	726	230	77	778	1,811	4.31
440	5.0	750	232	77	815	1,874	4.26

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	5,200	557	156	52	92	857	6.00
2	4,643	995	279	93	337	1,704	5.96
3	3,648	782	219	73	448	1,522	5.33
4	2,866	637	172	57	527	1,393	4.88
5	2,229	637	134	45	592	1,408	4.93
6	1,592	637	96	32	648	1,413	4.95
7	955	637	57	19	696	1,409	4.93
8	318	318	10	3	365	696	4.87
TOTAL		\$5,200	\$1,123	\$374	\$3,705	\$10,402	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$5,200 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.270, Rep. Factor 2 -> 1.4

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Lister, 5 Bottom

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	286	199	66	305	856	8.56
120	17.0	333	205	68	366	972	8.10
140	14.0	378	211	70	426	1,085	7.75
160	13.0	419	217	72	487	1,195	7.47
180	11.0	459	223	74	548	1,304	7.24
200	10.0	496	228	76	609	1,409	7.05
220	9.0	532	233	78	670	1,513	6.88
240	8.0	566	237	79	731	1,613	6.72
260	8.0	600	241	80	792	1,713	6.59
280	7.0	632	245	82	853	1,812	6.47
300	7.0	664	249	83	914	1,910	6.37
320	6.0	695	252	84	975	2,006	6.27
340	6.0	725	255	85	1,036	2,101	6.18
360	6.0	755	258	86	1,097	2,196	6.10
380	5.0	784	261	87	1,158	2,290	6.03
400	5.0	813	264	88	1,218	2,383	5.96
420	5.0	841	267	89	1,279	2,476	5.90
440	5.0	869	269	90	1,340	2,568	5.84

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	6,027	646	181	60	18	905	6.34
2	5,381	1,153	323	108	188	1,772	6.20
3	4,228	906	254	85	426	1,671	5.85
4	3,322	738	199	66	694	1,697	5.94
5	2,584	738	155	52	979	1,924	6.73
6	1,846	738	111	37	1,279	2,165	7.58
7	1,108	738	66	22	1,592	2,418	8.46
8	370	369	11	4	916	1,300	9.10
TOTAL		\$6,026	\$1,300	\$434	\$6,092	\$13,852	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$6,027 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.220, Rep. Factor 2 -> 2.2
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Lister, 7 Bottom

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	338	235	78	361	1,012	10.12
120	17.0	395	243	81	433	1,152	9.60
140	14.0	447	250	83	505	1,285	9.18
160	13.0	497	257	86	577	1,417	8.86
180	11.0	543	263	88	649	1,543	8.57
200	10.0	588	270	90	722	1,670	8.35
220	9.0	630	275	92	794	1,791	8.14
240	8.0	671	281	94	866	1,912	7.97
260	8.0	710	286	95	938	2,029	7.80
280	7.0	749	290	97	1,010	2,146	7.66
300	7.0	786	295	98	1,082	2,261	7.54
320	6.0	823	299	100	1,154	2,376	7.43
340	6.0	859	303	101	1,227	2,490	7.32
360	6.0	894	306	102	1,299	2,601	7.23
380	5.0	928	310	103	1,371	2,712	7.14
400	5.0	963	313	104	1,443	2,823	7.06
420	5.0	996	316	105	1,515	2,932	6.98
440	5.0	1,030	319	106	1,587	3,042	6.91

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	7,138	765	214	71	22	1,072	7.50
2	6,373	1,366	382	127	221	2,096	7.34
3	5,007	1,073	300	100	506	1,979	6.93
4	3,934	874	236	79	821	2,010	7.04
5	3,060	874	184	61	1,160	2,279	7.98
6	2,186	874	131	44	1,515	2,564	8.97
7	1,312	874	79	26	1,885	2,864	10.02
8	438	437	13	4	1,085	1,539	10.77
TOTAL		\$7,137	\$1,539	\$512	\$7,215	\$16,403	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$7,138 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.220, Rep. Factor 2 -> 2.2
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Mulch Layer, 1 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	68	56	19	158	301	3.01
120	21.0	80	57	19	189	345	2.88
140	18.0	91	59	20	221	391	2.79
160	16.0	102	60	20	252	434	2.71
180	14.0	112	62	21	284	479	2.66
200	13.0	122	63	21	315	521	2.61
220	11.0	131	64	21	347	563	2.56
240	10.0	140	66	22	378	606	2.53
260	10.0	148	67	22	410	647	2.49
280	9.0	157	68	23	441	689	2.46
300	8.0	165	69	23	473	730	2.43
320	8.0	172	70	23	504	769	2.40
340	7.0	180	71	24	536	811	2.39
360	7.0	187	72	24	567	850	2.36
380	7.0	195	72	24	599	890	2.34
400	6.0	202	73	24	630	929	2.32
420	6.0	209	74	25	662	970	2.31
440	6.0	216	75	25	693	1,009	2.29

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	1,751	188	53	18	20	279	1.56
2	1,563	335	94	31	161	621	1.74
3	1,228	263	74	25	322	684	1.92
4	965	214	58	19	482	773	2.16
5	751	214	45	15	643	917	2.57
6	537	214	32	11	804	1,061	2.97
7	323	214	19	6	965	1,204	3.37
8	109	107	3	1	543	654	3.66
TOTAL		\$1,749	\$378	\$126	\$3,940	\$6,193	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$1,751 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.360, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Row Checker, 6 Row

**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	88	73	24	57	242	2.42
120	21.0	104	75	25	68	272	2.27
140	18.0	119	76	25	80	300	2.14
160	16.0	133	78	26	91	328	2.05
180	14.0	146	80	27	102	355	1.97
200	13.0	158	82	27	114	381	1.91
220	11.0	170	84	28	125	407	1.85
240	10.0	182	85	28	137	432	1.80
260	10.0	193	87	29	148	457	1.76
280	9.0	203	88	29	159	479	1.71
300	8.0	214	89	30	171	504	1.68
320	8.0	224	91	30	182	527	1.65
340	7.0	234	92	31	193	550	1.62
360	7.0	244	93	31	205	573	1.59
380	7.0	253	94	31	216	594	1.56
400	6.0	262	95	32	228	617	1.54
420	6.0	271	96	32	239	638	1.52
440	6.0	280	97	32	250	659	1.50

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	2,275	244	68	23	46	381	2.13
2	2,031	435	122	41	146	744	2.08
3	1,596	342	96	32	181	651	1.82
4	1,254	279	75	25	205	584	1.64
5	975	279	59	20	223	581	1.63
6	696	279	42	14	239	574	1.61
7	417	279	25	8	252	564	1.58
8	138	139	4	1	131	275	1.54
TOTAL		\$2,276	\$491	\$164	\$1,423	\$4,354	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$2,275 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.190, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Power Mulcher, 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	246	171	57	374	848	8.48
120	17.0	287	177	59	449	972	8.10
140	14.0	326	182	61	524	1,093	7.81
160	13.0	362	187	62	599	1,210	7.56
180	11.0	396	192	64	674	1,326	7.37
200	10.0	428	196	65	749	1,438	7.19
220	9.0	459	201	67	823	1,550	7.05
240	8.0	489	204	68	898	1,659	6.91
260	8.0	517	208	69	973	1,767	6.80
280	7.0	545	211	70	1,048	1,874	6.69
300	7.0	573	215	72	1,123	1,983	6.61
320	6.0	599	218	73	1,198	2,088	6.53
340	6.0	625	220	73	1,272	2,190	6.44
360	6.0	651	223	74	1,347	2,295	6.38
380	5.0	676	225	75	1,422	2,398	6.31
400	5.0	701	228	76	1,497	2,502	6.26
420	5.0	726	230	77	1,572	2,605	6.20
440	5.0	750	232	77	1,647	2,706	6.15

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	5,198	557	156	52	38	803	5.62
2	4,641	995	278	93	306	1,672	5.85
3	3,646	781	219	73	611	1,684	5.89
4	2,865	637	172	57	916	1,782	6.24
5	2,228	637	134	45	1,222	2,038	7.13
6	1,591	637	95	32	1,528	2,292	8.02
7	954	637	57	19	1,833	2,546	8.91
8	317	318	10	3	1,031	1,362	9.53
TOTAL		\$5,199	\$1,121	\$374	\$7,485	\$14,179	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$5,198 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.360, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Power Mulcher, 6 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	405	282	94	615	1,396	13.96
120	17.0	472	290	97	738	1,597	13.31
140	14.0	535	299	100	861	1,795	12.82
160	13.0	594	307	102	984	1,987	12.42
180	11.0	650	315	105	1,107	2,177	12.09
200	10.0	703	323	108	1,229	2,363	11.82
220	9.0	754	329	110	1,352	2,545	11.57
240	8.0	802	336	112	1,475	2,725	11.35
260	8.0	850	342	114	1,598	2,904	11.17
280	7.0	896	347	116	1,721	3,080	11.00
300	7.0	940	352	117	1,844	3,253	10.84
320	6.0	984	357	119	1,967	3,427	10.71
340	6.0	1,027	362	121	2,090	3,600	10.59
360	6.0	1,069	366	122	2,213	3,770	10.47
380	5.0	1,111	370	123	2,336	3,940	10.37
400	5.0	1,151	374	125	2,459	4,109	10.27
420	5.0	1,192	378	126	2,582	4,278	10.19
440	5.0	1,232	381	127	2,705	4,445	10.10

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	8,538	915	256	85	63	1,319	9.23
2	7,623	1,634	457	152	502	2,745	9.61
3	5,989	1,284	359	120	1,003	2,766	9.68
4	4,705	1,046	282	94	1,506	2,928	10.25
5	3,659	1,046	220	73	2,007	3,346	11.71
6	2,613	1,046	157	52	2,509	3,764	13.17
7	1,567	1,046	94	31	3,011	4,182	14.64
8	521	523	16	5	1,694	2,238	15.67
TOTAL		\$8,540	\$1,841	\$612	\$12,295	\$23,288	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$8,538 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.360, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rowbuck, 10'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	55	86	29	94	318	6.36
70	25.0	76	86	29	94	318	4.54
90	25.0	97	87	29	94	317	3.52
110	23.0	116	89	30	103	338	3.07
130	19.0	134	91	30	122	377	2.90
150	17.0	151	93	31	140	415	2.77
170	15.0	168	95	32	159	454	2.67
190	13.0	183	98	33	178	492	2.59
210	12.0	198	100	33	197	528	2.51
230	11.0	212	102	34	215	563	2.45
250	10.0	225	103	34	234	596	2.38
270	9.0	238	105	35	253	631	2.34
290	9.0	251	107	36	271	665	2.29
310	8.0	264	108	36	290	698	2.25
330	8.0	275	110	37	309	731	2.22
350	7.0	287	111	37	328	763	2.18
370	7.0	299	113	38	346	796	2.15
390	6.0	310	114	38	365	827	2.12

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	2,738	293	82	27	26	428	2.40
2	2,445	524	147	49	145	865	2.42
3	1,921	412	115	38	235	800	2.24
4	1,509	335	91	30	314	770	2.16
5	1,174	335	70	23	384	812	2.27
6	839	335	50	17	449	851	2.38
7	504	335	30	10	510	885	2.48
8	169	168	5	2	277	452	2.53
TOTAL		\$2,737	\$590	\$196	\$2,340	\$5,863	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$2,738 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rototiller, 6'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	126	122	41	125	440	8.80
70	21.0	172	126	42	146	486	6.94
90	17.0	213	131	44	187	575	6.39
110	14.0	250	136	45	229	660	6.00
130	12.0	285	141	47	270	743	5.72
150	10.0	317	145	48	312	822	5.48
170	9.0	347	149	50	353	899	5.29
190	8.0	376	153	51	395	975	5.13
210	7.0	404	157	52	437	1,050	5.00
230	7.0	431	160	53	478	1,122	4.88
250	6.0	457	163	54	520	1,194	4.78
270	6.0	482	165	55	561	1,263	4.68
290	5.0	507	168	56	603	1,334	4.60
310	5.0	531	170	57	644	1,402	4.52
330	5.0	555	172	57	686	1,470	4.45
350	4.0	579	174	58	728	1,539	4.40
370	4.0	602	176	59	769	1,606	4.34
390	4.0	626	178	59	811	1,674	4.29

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	3,850	413	116	39	16	584	5.45
2	3,437	737	206	69	127	1,139	5.32
3	2,700	579	162	54	255	1,050	4.90
4	2,121	472	127	42	382	1,023	4.77
5	1,649	472	99	33	509	1,113	5.19
6	1,177	472	71	24	636	1,203	5.61
7	705	472	42	14	764	1,292	6.03
8	233	236	7	2	430	675	6.30
TOTAL		\$3,853	\$830	\$277	\$3,119	\$8,079	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$3,850 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.360, Rep. Factor 2 -> 2.0

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Disk-Lister, 4 Row**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	908	632	211	560	2,311	23.11
120	17.0	1,060	652	217	672	2,601	21.68
140	14.0	1,201	671	224	785	2,881	20.58
160	13.0	1,333	690	230	897	3,150	19.69
180	11.0	1,458	707	236	1,009	3,410	18.94
200	10.0	1,578	724	241	1,121	3,664	18.32
220	9.0	1,691	739	246	1,233	3,909	17.77
240	8.0	1,801	754	251	1,345	4,151	17.30
260	8.0	1,907	767	256	1,457	4,387	16.87
280	7.0	2,010	779	260	1,569	4,618	16.49
300	7.0	2,111	791	264	1,681	4,847	16.16
320	6.0	2,209	802	267	1,793	5,071	15.85
340	6.0	2,305	812	271	1,905	5,293	15.57
360	6.0	2,400	822	274	2,017	5,513	15.31
380	5.0	2,493	831	277	2,129	5,730	15.08
400	5.0	2,584	840	280	2,242	5,946	14.87
420	5.0	2,675	848	283	2,354	6,160	14.67
440	5.0	2,764	856	285	2,466	6,371	14.48

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	19,164	2,053	575	192	126	2,946	20.62
2	17,111	3,667	1,027	342	691	5,727	20.04
3	13,444	2,881	807	269	1,130	5,087	17.80
4	10,563	2,347	634	211	1,503	4,695	16.43
5	8,216	2,347	493	164	1,838	4,842	16.95
6	5,869	2,347	352	117	2,150	4,966	17.38
7	3,522	2,347	211	70	2,443	5,071	17.75
8	1,175	1,174	35	12	1,327	2,548	17.84
TOTAL		\$19,163	\$4,134	\$1,377	\$11,208	\$35,882	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$19,164 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Disk-Lister, 6 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	1,281	891	297	790	3,259	32.59
120	17.0	1,495	919	306	948	3,668	30.57
140	14.0	1,694	947	316	1,106	4,063	29.02
160	13.0	1,880	973	324	1,264	4,441	27.76
180	11.0	2,057	998	333	1,422	4,810	26.72
200	10.0	2,225	1,021	340	1,581	5,167	25.84
220	9.0	2,385	1,043	348	1,739	5,515	25.07
240	8.0	2,540	1,063	354	1,897	5,854	24.39
260	8.0	2,690	1,082	361	2,055	6,188	23.80
280	7.0	2,835	1,099	366	2,213	6,513	23.26
300	7.0	2,977	1,116	372	2,371	6,836	22.79
320	6.0	3,115	1,131	377	2,529	7,152	22.35
340	6.0	3,251	1,145	382	2,687	7,465	21.96
360	6.0	3,384	1,159	386	2,845	7,774	21.59
380	5.0	3,515	1,172	391	3,003	8,081	21.27
400	5.0	3,645	1,184	395	3,161	8,385	20.96
420	5.0	3,772	1,196	399	3,319	8,686	20.68
440	5.0	3,898	1,207	402	3,477	8,984	20.42

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	27,026	2,896	811	270	178	4,155	29.09
2	24,130	5,171	1,448	483	974	8,076	28.27
3	18,959	4,063	1,138	379	1,594	7,174	25.11
4	14,896	3,310	894	298	2,119	6,621	23.17
5	11,586	3,310	695	232	2,593	6,830	23.91
6	8,276	3,310	497	166	3,032	7,005	24.52
7	4,966	3,310	298	99	3,444	7,151	25.03
8	1,656	1,655	50	17	1,871	3,593	25.15
TOTAL		\$27,025	\$5,831	\$1,944	\$15,805	\$50,605	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$27,026 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Bed Roller, 4 Row**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	444	309	103	185	1,041	10.41
120	17.0	518	319	106	221	1,164	9.70
140	14.0	587	328	109	258	1,282	9.16
160	13.0	652	337	112	295	1,396	8.73
180	11.0	713	346	115	332	1,506	8.37
200	10.0	771	354	118	369	1,612	8.06
220	9.0	827	361	120	406	1,714	7.79
240	8.0	880	368	123	443	1,814	7.56
260	8.0	932	375	125	480	1,912	7.35
280	7.0	983	381	127	517	2,008	7.17
300	7.0	1,032	387	129	554	2,102	7.01
320	6.0	1,080	392	131	590	2,193	6.85
340	6.0	1,127	397	132	627	2,283	6.71
360	6.0	1,173	402	134	664	2,373	6.59
380	5.0	1,218	406	135	701	2,460	6.47
400	5.0	1,263	410	137	738	2,548	6.37
420	5.0	1,307	414	138	775	2,634	6.27
440	5.0	1,351	418	139	812	2,720	6.18

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	9,367	1,004	281	94	119	1,498	10.49
2	8,363	1,792	502	167	379	2,840	9.94
3	6,571	1,408	394	131	470	2,403	8.41
4	5,163	1,147	310	103	531	2,091	7.32
5	4,016	1,147	241	80	579	2,047	7.16
6	2,869	1,147	172	57	619	1,995	6.98
7	1,722	1,147	103	34	654	1,938	6.78
8	575	574	17	6	339	936	6.55
TOTAL		\$9,366	\$2,020	\$672	\$3,690	\$15,748	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$9,367 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.160, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Bed Roller, 6 Row**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	602	419	140	250	1,411	14.11
120	17.0	703	432	144	300	1,579	13.16
140	14.0	796	445	148	350	1,739	12.42
160	13.0	884	457	152	400	1,893	11.83
180	11.0	967	469	156	450	2,042	11.34
200	10.0	1,046	480	160	500	2,186	10.93
220	9.0	1,121	490	163	551	2,325	10.57
240	8.0	1,194	500	167	601	2,462	10.26
260	8.0	1,264	508	169	651	2,592	9.97
280	7.0	1,333	517	172	701	2,723	9.73
300	7.0	1,399	524	175	751	2,849	9.50
320	6.0	1,464	532	177	801	2,974	9.29
340	6.0	1,528	538	179	851	3,096	9.11
360	6.0	1,591	545	182	901	3,219	8.94
380	5.0	1,652	551	184	951	3,338	8.78
400	5.0	1,713	557	186	1,001	3,457	8.64
420	5.0	1,773	562	187	1,051	3,573	8.51
440	5.0	1,833	567	189	1,101	3,690	8.39

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	12,704	1,361	381	127	162	2,031	14.22
2	11,343	2,431	681	227	514	3,853	13.49
3	8,912	1,910	535	178	636	3,259	11.41
4	7,002	1,556	420	140	721	2,837	9.93
5	5,446	1,556	327	109	785	2,777	9.72
6	3,890	1,556	233	78	840	2,707	9.47
7	2,334	1,556	140	47	887	2,630	9.21
8	778	778	23	8	460	1,269	8.88
TOTAL		\$12,704	\$2,740	\$914	\$5,005	\$21,363	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$12,704 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.160, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Root Cutter-Puller, 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	291	203	68	186	748	7.48
120	17.0	340	209	70	224	843	7.03
140	14.0	385	215	72	261	933	6.66
160	13.0	428	221	74	298	1,021	6.38
180	11.0	468	227	76	336	1,107	6.15
200	10.0	506	232	77	373	1,188	5.94
220	9.0	542	237	79	410	1,268	5.76
240	8.0	578	242	81	448	1,349	5.62
260	8.0	612	246	82	485	1,425	5.48
280	7.0	645	250	83	522	1,500	5.36
300	7.0	677	254	85	559	1,575	5.25
320	6.0	708	257	86	597	1,648	5.15
340	6.0	739	260	87	634	1,720	5.06
360	6.0	770	264	88	671	1,793	4.98
380	5.0	799	266	89	709	1,863	4.90
400	5.0	829	269	90	746	1,934	4.84
420	5.0	858	272	91	783	2,004	4.77
440	5.0	886	274	91	821	2,072	4.71

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	6,145	658	184	61	93	996	6.97
2	5,487	1,176	329	110	339	1,954	6.84
3	4,311	924	259	86	450	1,719	6.02
4	3,387	753	203	68	531	1,555	5.44
5	2,634	753	158	53	596	1,560	5.46
6	1,881	753	113	38	652	1,556	5.45
7	1,128	753	68	23	701	1,545	5.41
8	375	376	11	4	368	759	5.31
TOTAL		\$6,146	\$1,325	\$443	\$3,730	\$11,644	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$6,145 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.230, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Root Cutter-Puller, 6 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	20.0	404	281	94	259	1,038	10.38
120	17.0	471	290	97	310	1,168	9.73
140	14.0	534	299	100	362	1,295	9.25
160	13.0	593	307	102	414	1,416	8.85
180	11.0	649	315	105	466	1,535	8.53
200	10.0	702	322	107	517	1,648	8.24
220	9.0	752	329	110	569	1,760	8.00
240	8.0	801	335	112	621	1,869	7.79
260	8.0	848	341	114	673	1,976	7.60
280	7.0	894	347	116	724	2,081	7.43
300	7.0	939	352	117	776	2,184	7.28
320	6.0	983	357	119	828	2,287	7.15
340	6.0	1,025	361	120	880	2,386	7.02
360	6.0	1,067	366	122	931	2,486	6.91
380	5.0	1,109	370	123	983	2,585	6.80
400	5.0	1,150	374	125	1,035	2,684	6.71
420	5.0	1,190	377	126	1,087	2,780	6.62
440	5.0	1,230	381	127	1,138	2,876	6.54

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	8,525	913	256	85	129	1,383	9.68
2	7,612	1,631	457	152	470	2,710	9.49
3	5,981	1,282	359	120	625	2,386	8.35
4	4,699	1,044	282	94	737	2,157	7.55
5	3,655	1,044	219	73	827	2,163	7.57
6	2,611	1,044	157	52	904	2,157	7.55
7	1,567	1,044	94	31	973	2,142	7.50
8	523	522	16	5	509	1,052	7.36
TOTAL		\$8,524	\$1,840	\$612	\$5,174	\$16,150	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$8,525 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.230, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Seeder, Broadcast

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	33	32	11	52	135	2.70
70	21.0	46	33	11	60	150	2.14
90	17.0	56	35	12	77	180	2.00
110	14.0	66	36	12	95	209	1.90
130	12.0	75	37	12	112	236	1.82
150	10.0	84	39	13	129	265	1.77
170	9.0	92	40	13	146	291	1.71
190	8.0	100	41	14	163	318	1.67
210	7.0	107	41	14	181	343	1.63
230	7.0	114	42	14	198	368	1.60
250	6.0	121	43	14	215	393	1.57
270	6.0	128	44	15	232	419	1.55
290	5.0	134	44	15	250	443	1.53
310	5.0	141	45	15	267	468	1.51
330	5.0	147	46	15	284	492	1.49
350	4.0	153	46	15	301	515	1.47
370	4.0	160	47	16	318	541	1.46
390	4.0	166	47	16	336	565	1.45

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	1,020	109	31	10	5	155	1.45
2	911	195	55	18	46	314	1.47
3	716	153	43	14	98	308	1.44
4	563	125	34	11	152	322	1.50
5	438	125	26	9	209	369	1.72
6	313	125	19	6	268	418	1.95
7	188	125	11	4	327	467	2.18
8	63	62	2	1	186	251	2.34
TOTAL		\$1,019	\$221	\$73	\$1,291	\$2,604	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$1,020 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.540, Rep. Factor 2 -> 2.1

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Grain Drill, 12' w/Fert Box

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	399	385	128	364	1,356	27.12
70	21.0	542	397	132	425	1,496	21.37
90	17.0	672	413	138	547	1,770	19.67
110	14.0	790	430	143	668	2,031	18.46
130	12.0	899	445	148	790	2,282	17.55
150	10.0	1,000	459	153	911	2,523	16.82
170	9.0	1,096	472	157	1,033	2,758	16.22
190	8.0	1,187	484	161	1,154	2,986	15.72
210	7.0	1,275	494	165	1,276	3,210	15.29
230	7.0	1,359	504	168	1,397	3,428	14.90
250	6.0	1,442	513	171	1,519	3,645	14.58
270	6.0	1,522	521	174	1,640	3,857	14.29
290	5.0	1,600	529	176	1,762	4,067	14.02
310	5.0	1,677	536	179	1,883	4,275	13.79
330	5.0	1,753	543	181	2,005	4,482	13.58
350	4.0	1,828	549	183	2,126	4,686	13.39
370	4.0	1,902	555	185	2,248	4,890	13.22
390	4.0	1,974	561	187	2,369	5,091	13.05

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	12,152	1,302	365	122	36	1,825	17.03
2	10,850	2,325	651	217	323	3,516	16.41
3	8,525	1,827	512	171	689	3,199	14.93
4	6,698	1,488	402	134	1,077	3,101	14.47
5	5,210	1,488	313	104	1,478	3,383	15.79
6	3,722	1,488	223	74	1,888	3,673	17.14
7	2,234	1,488	134	45	2,307	3,974	18.55
8	746	744	22	7	1,313	2,086	19.47
TOTAL		\$12,150	\$2,622	\$874	\$9,111	\$24,757	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$12,152 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 1,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Grain Drill, 14'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	416	401	134	380	1,414	28.28
70	21.0	566	414	138	444	1,562	22.31
90	17.0	701	431	144	570	1,846	20.51
110	14.0	824	448	149	697	2,118	19.25
130	12.0	938	464	155	824	2,381	18.32
150	10.0	1,044	479	160	951	2,634	17.56
170	9.0	1,143	492	164	1,077	2,876	16.92
190	8.0	1,239	505	168	1,204	3,116	16.40
210	7.0	1,330	516	172	1,331	3,349	15.95
230	7.0	1,418	526	175	1,458	3,577	15.55
250	6.0	1,504	535	178	1,584	3,801	15.20
270	6.0	1,587	544	181	1,711	4,023	14.90
290	5.0	1,669	552	184	1,838	4,243	14.63
310	5.0	1,750	559	186	1,965	4,460	14.39
330	5.0	1,829	566	189	2,091	4,675	14.17
350	4.0	1,907	573	191	2,218	4,889	13.97
370	4.0	1,984	579	193	2,345	5,101	13.79
390	4.0	2,060	585	195	2,472	5,312	13.62

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	12,678	1,358	380	127	37	1,902	17.75
2	11,320	2,426	679	226	337	3,668	17.12
3	8,894	1,906	534	178	720	3,338	15.58
4	6,988	1,553	419	140	1,123	3,235	15.10
5	5,435	1,553	326	109	1,542	3,530	16.47
6	3,882	1,553	233	78	1,970	3,834	17.89
7	2,329	1,553	140	47	2,407	4,147	19.35
8	776	776	23	8	1,370	2,177	20.32
TOTAL		\$12,678	\$2,734	\$913	\$9,506	\$25,831	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$12,678 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 1,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Planter, Drill Type, 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	488	470	157	446	1,658	33.16
70	21.0	663	485	162	520	1,830	26.14
90	17.0	822	505	168	669	2,164	24.04
110	14.0	966	525	175	817	2,483	22.57
130	12.0	1,099	544	181	966	2,790	21.46
150	10.0	1,223	561	187	1,114	3,085	20.57
170	9.0	1,340	577	192	1,263	3,372	19.84
190	8.0	1,452	591	197	1,411	3,651	19.22
210	7.0	1,559	604	201	1,560	3,924	18.69
230	7.0	1,662	616	205	1,708	4,191	18.22
250	6.0	1,763	627	209	1,857	4,456	17.82
270	6.0	1,861	637	212	2,006	4,716	17.47
290	5.0	1,957	647	216	2,154	4,974	17.15
310	5.0	2,051	655	218	2,303	5,227	16.86
330	5.0	2,143	664	221	2,451	5,479	16.60
350	4.0	2,235	671	224	2,600	5,730	16.37
370	4.0	2,325	679	226	2,748	5,978	16.16
390	4.0	2,415	685	228	2,897	6,225	15.96

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	14,860	1,592	446	149	44	2,231	20.82
2	13,268	2,843	796	265	395	4,299	20.06
3	10,425	2,234	626	209	843	3,912	18.26
4	8,191	1,820	491	164	1,317	3,792	17.70
5	6,371	1,820	382	127	1,807	4,136	19.30
6	4,551	1,820	273	91	2,309	4,493	20.97
7	2,731	1,820	164	55	2,821	4,860	22.68
8	911	910	27	9	1,606	2,552	23.82
TOTAL		\$14,859	\$3,205	\$1,069	\$11,142	\$30,275	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$14,860 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 1,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Planter, Drill Type, 6 Row**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	556	536	179	508	1,890	37.80
70	21.0	755	553	184	592	2,084	29.77
90	17.0	936	576	192	761	2,465	27.39
110	14.0	1,100	598	199	931	2,828	25.71
130	12.0	1,252	620	207	1,100	3,179	24.45
150	10.0	1,393	639	213	1,269	3,514	23.43
170	9.0	1,527	657	219	1,438	3,841	22.59
190	8.0	1,654	674	225	1,608	4,161	21.90
210	7.0	1,775	688	229	1,777	4,469	21.28
230	7.0	1,893	702	234	1,946	4,775	20.76
250	6.0	2,008	714	238	2,115	5,075	20.30
270	6.0	2,119	726	242	2,284	5,371	19.89
290	5.0	2,229	737	246	2,454	5,666	19.54
310	5.0	2,336	747	249	2,623	5,955	19.21
330	5.0	2,442	756	252	2,792	6,242	18.92
350	4.0	2,546	765	255	2,961	6,527	18.65
370	4.0	2,648	773	258	3,130	6,809	18.40
390	4.0	2,750	781	260	3,300	7,091	18.18

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	16,926	1,814	508	169	50	2,541	23.72
2	15,112	3,238	907	302	450	4,897	22.85
3	11,874	2,544	712	237	960	4,453	20.78
4	9,330	2,073	560	187	1,500	4,320	20.16
5	7,257	2,073	435	145	2,058	4,711	21.98
6	5,184	2,073	311	104	2,630	5,118	23.88
7	3,111	2,073	187	62	3,214	5,536	25.83
8	1,038	1,037	31	10	1,829	2,907	27.13
TOTAL		\$16,925	\$3,651	\$1,216	\$12,691	\$34,483	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$16,926 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Planter, Drawn Drill Type, 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	709	683	228	647	2,408	48.16
70	21.0	963	705	235	755	2,658	37.97
90	17.0	1,194	734	245	971	3,144	34.93
110	14.0	1,404	763	254	1,187	3,608	32.80
130	12.0	1,597	790	263	1,403	4,053	31.18
150	10.0	1,777	815	272	1,619	4,483	29.89
170	9.0	1,947	838	279	1,834	4,898	28.81
190	8.0	2,109	859	286	2,050	5,304	27.92
210	7.0	2,265	878	293	2,266	5,702	27.15
230	7.0	2,415	895	298	2,482	6,090	26.48
250	6.0	2,561	911	304	2,698	6,474	25.90
270	6.0	2,703	926	309	2,913	6,851	25.37
290	5.0	2,842	939	313	3,129	7,223	24.91
310	5.0	2,979	952	317	3,345	7,593	24.49
330	5.0	3,114	964	321	3,561	7,960	24.12
350	4.0	3,247	975	325	3,777	8,324	23.78
370	4.0	3,378	986	329	3,992	8,685	23.47
390	4.0	3,508	996	332	4,208	9,044	23.19

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	21,587	2,313	648	216	63	3,240	30.24
2	19,274	4,130	1,156	385	574	6,245	29.14
3	15,144	3,245	909	303	1,226	5,683	26.52
4	11,899	2,644	714	238	1,912	5,508	25.70
5	9,255	2,644	555	185	2,625	6,009	28.04
6	6,611	2,644	397	132	3,354	6,527	30.46
7	3,967	2,644	238	79	4,099	7,060	32.95
8	1,323	1,322	40	13	2,333	3,708	34.61
TOTAL		\$21,586	\$4,657	\$1,551	\$16,186	\$43,980	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$21,587 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 1,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Planter, Drawn Drill Type, 6 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	718	692	231	656	2,440	48.80
70	21.0	976	714	238	765	2,693	38.47
90	17.0	1,209	744	248	984	3,185	35.39
110	14.0	1,422	773	258	1,203	3,656	33.24
130	12.0	1,618	801	267	1,421	4,107	31.59
150	10.0	1,800	826	275	1,640	4,541	30.27
170	9.0	1,973	849	283	1,859	4,964	29.20
190	8.0	2,137	870	290	2,077	5,374	28.28
210	7.0	2,294	889	296	2,296	5,775	27.50
230	7.0	2,446	907	302	2,514	6,169	26.82
250	6.0	2,594	923	308	2,733	6,558	26.23
270	6.0	2,739	938	313	2,952	6,942	25.71
290	5.0	2,880	952	317	3,170	7,319	25.24
310	5.0	3,018	965	322	3,389	7,694	24.82
330	5.0	3,155	977	326	3,608	8,066	24.44
350	4.0	3,289	988	329	3,826	8,432	24.09
370	4.0	3,422	999	333	4,045	8,799	23.78
390	4.0	3,554	1,009	336	4,264	9,163	23.49

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	21,871	2,343	656	219	64	3,282	30.63
2	19,528	4,185	1,172	391	582	6,330	29.54
3	15,343	3,288	921	307	1,241	5,757	26.87
4	12,055	2,679	723	241	1,938	5,581	26.04
5	9,376	2,679	563	188	2,659	6,089	28.42
6	6,697	2,679	402	134	3,398	6,613	30.86
7	4,018	2,679	241	80	4,153	7,153	33.38
8	1,339	1,339	40	13	2,364	3,756	35.06
TOTAL		\$21,871	\$4,718	\$1,573	\$16,399	\$44,561	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$21,871 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 1,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Planter, Potato, 3 Comp. 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	1,050	1,013	338	960	3,571	71.42
70	21.0	1,428	1,045	348	1,120	3,941	56.30
90	17.0	1,770	1,088	363	1,440	4,661	51.79
110	14.0	2,081	1,131	377	1,760	5,349	48.63
130	12.0	2,367	1,172	391	2,079	6,009	46.22
150	10.0	2,634	1,209	403	2,399	6,645	44.30
170	9.0	2,886	1,243	414	2,719	7,262	42.72
190	8.0	3,126	1,273	424	3,039	7,862	41.38
210	7.0	3,357	1,301	434	3,359	8,451	40.24
230	7.0	3,580	1,327	442	3,679	9,028	39.25
250	6.0	3,796	1,351	450	3,999	9,596	38.38
270	6.0	4,007	1,372	457	4,319	10,155	37.61
290	5.0	4,214	1,393	464	4,639	10,710	36.93
310	5.0	4,416	1,411	470	4,959	11,256	36.31
330	5.0	4,616	1,429	476	5,279	11,800	35.76
350	4.0	4,813	1,446	482	5,598	12,339	35.25
370	4.0	5,007	1,461	487	5,918	12,873	34.79
390	4.0	5,199	1,476	492	6,238	13,405	34.37

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	32,000	3,429	960	320	94	4,803	44.83
2	28,571	6,122	1,714	571	850	9,257	43.20
3	22,449	4,810	1,347	449	1,817	8,423	39.31
4	17,639	3,920	1,058	353	2,836	8,167	38.11
5	13,719	3,920	823	274	3,890	8,907	41.57
6	9,799	3,920	588	196	4,972	9,676	45.15
7	5,879	3,920	353	118	6,076	10,467	48.85
8	1,959	1,960	59	20	3,458	5,497	51.31
TOTAL		\$32,001	\$6,902	\$2,301	\$23,993	\$65,197	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$32,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 1,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Planter, Potato, 3 Comp. 6 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	1,411	1,361	454	1,290	4,799	95.98
70	21.0	1,919	1,404	468	1,505	5,296	75.66
90	17.0	2,378	1,462	487	1,934	6,261	69.57
110	14.0	2,796	1,520	507	2,364	7,187	65.34
130	12.0	3,181	1,574	525	2,794	8,074	62.11
150	10.0	3,540	1,624	541	3,224	8,929	59.53
170	9.0	3,878	1,670	557	3,654	9,759	57.41
190	8.0	4,201	1,711	570	4,084	10,566	55.61
210	7.0	4,511	1,749	583	4,514	11,357	54.08
230	7.0	4,810	1,783	594	4,944	12,131	52.74
250	6.0	5,101	1,815	605	5,374	12,895	51.58
270	6.0	5,384	1,844	615	5,803	13,646	50.54
290	5.0	5,662	1,871	624	6,233	14,390	49.62
310	5.0	5,934	1,897	632	6,663	15,126	48.79
330	5.0	6,202	1,920	640	7,093	15,855	48.05
350	4.0	6,467	1,943	648	7,523	16,581	47.37
370	4.0	6,728	1,964	655	7,953	17,300	46.76
390	4.0	6,987	1,983	661	8,383	18,014	46.19

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	43,000	4,607	1,290	430	126	6,453	60.23
2	38,393	8,227	2,304	768	1,143	12,442	58.06
3	30,166	6,464	1,810	603	2,441	11,318	52.82
4	23,702	5,267	1,422	474	3,811	10,974	51.21
5	18,435	5,267	1,106	369	5,227	11,969	55.86
6	13,168	5,267	790	263	6,682	13,002	60.68
7	7,901	5,267	474	158	8,164	14,063	65.63
8	2,634	2,634	79	26	4,647	7,386	68.94
TOTAL		\$43,000	\$9,275	\$3,091	\$32,241	\$87,607	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$43,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 1,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Planter, Planet Jr, 2 Row, 4 Unit

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	99	96	32	91	338	6.76
70	21.0	135	99	33	106	373	5.33
90	17.0	167	103	34	136	440	4.89
110	14.0	197	107	36	166	506	4.60
130	12.0	224	111	37	197	569	4.38
150	10.0	249	114	38	227	628	4.19
170	9.0	273	118	39	257	687	4.04
190	8.0	296	120	40	287	743	3.91
210	7.0	317	123	41	318	799	3.80
230	7.0	339	125	42	348	854	3.71
250	6.0	359	128	43	378	908	3.63
270	6.0	379	130	43	408	960	3.56
290	5.0	398	132	44	439	1,013	3.49
310	5.0	418	133	44	469	1,064	3.43
330	5.0	436	135	45	499	1,115	3.38
350	4.0	455	137	46	529	1,167	3.33
370	4.0	474	138	46	560	1,218	3.29
390	4.0	492	140	47	590	1,269	3.25

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	3,026	324	91	30	9	454	4.24
2	2,702	579	162	54	80	875	4.08
3	2,123	455	127	42	172	796	3.71
4	1,668	371	100	33	268	772	3.60
5	1,297	371	78	26	368	843	3.93
6	926	371	56	19	470	916	4.27
7	555	371	33	11	575	990	4.62
8	184	185	6	2	327	520	4.85
TOTAL		\$3,027	\$653	\$217	\$2,269	\$6,166	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$3,026 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Planter, Stanhay, 4 Row**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	472	455	152	431	1,604	32.08
70	21.0	641	469	156	503	1,769	25.27
90	17.0	795	489	163	647	2,094	23.27
110	14.0	935	508	169	790	2,402	21.84
130	12.0	1,063	526	175	934	2,698	20.75
150	10.0	1,183	543	181	1,078	2,985	19.90
170	9.0	1,297	558	186	1,222	3,263	19.19
190	8.0	1,404	572	191	1,365	3,532	18.59
210	7.0	1,508	585	195	1,509	3,797	18.08
230	7.0	1,608	596	199	1,653	4,056	17.63
250	6.0	1,705	607	202	1,796	4,310	17.24
270	6.0	1,800	617	206	1,940	4,563	16.90
290	5.0	1,893	626	209	2,084	4,812	16.59
310	5.0	1,984	634	211	2,228	5,057	16.31
330	5.0	2,074	642	214	2,371	5,301	16.06
350	4.0	2,162	649	216	2,515	5,542	15.83
370	4.0	2,249	656	219	2,659	5,783	15.63
390	4.0	2,336	663	221	2,802	6,022	15.44

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	14,375	1,540	431	144	42	2,157	20.13
2	12,835	2,750	770	257	382	4,159	19.41
3	10,085	2,161	605	202	816	3,784	17.66
4	7,924	1,761	475	158	1,274	3,668	17.12
5	6,163	1,761	370	123	1,748	4,002	18.68
6	4,402	1,761	264	88	2,233	4,346	20.28
7	2,641	1,761	158	53	2,730	4,702	21.94
8	880	880	26	9	1,553	2,468	23.03
TOTAL		\$14,375	\$3,099	\$1,034	\$10,778	\$29,286	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$14,375 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Planter, Flex, 2 Line

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	29	28	9	27	99	1.98
70	21.0	40	29	10	31	110	1.57
90	17.0	49	30	10	40	129	1.43
110	14.0	58	31	10	49	148	1.35
130	12.0	66	32	11	58	167	1.28
150	10.0	73	33	11	66	183	1.22
170	9.0	80	34	11	75	200	1.18
190	8.0	87	35	12	84	218	1.15
210	7.0	93	36	12	93	234	1.11
230	7.0	99	37	12	102	250	1.09
250	6.0	105	37	12	111	265	1.06
270	6.0	111	38	13	120	282	1.04
290	5.0	117	39	13	128	297	1.02
310	5.0	122	39	13	137	311	1.00
330	5.0	128	40	13	146	327	0.99
350	4.0	133	40	13	155	341	0.97
370	4.0	139	40	13	164	356	0.96
390	4.0	144	41	14	173	372	0.95

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	886	95	27	9	3	134	1.25
2	791	170	47	16	23	256	1.19
3	621	133	37	12	50	232	1.08
4	488	109	29	10	79	227	1.06
5	379	109	23	8	108	248	1.16
6	270	109	16	5	137	267	1.25
7	161	109	10	3	169	291	1.36
8	52	54	2	1	95	152	1.42
TOTAL		\$888	\$191	\$64	\$664	\$1,807	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$886 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 1,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Air Planter, 8 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	985	949	316	1,281	3,728	74.56
70	21.0	1,339	980	327	1,494	4,140	59.14
90	17.0	1,659	1,020	340	1,921	4,940	54.89
110	14.0	1,951	1,061	354	2,348	5,714	51.95
130	12.0	2,219	1,098	366	2,775	6,458	49.68
150	10.0	2,470	1,133	378	3,202	7,183	47.89
170	9.0	2,706	1,165	388	3,629	7,888	46.40
190	8.0	2,931	1,194	398	4,055	8,578	45.15
210	7.0	3,147	1,220	407	4,482	9,256	44.08
230	7.0	3,356	1,244	415	4,909	9,924	43.15
250	6.0	3,559	1,266	422	5,336	10,583	42.33
270	6.0	3,756	1,287	429	5,763	11,235	41.61
290	5.0	3,950	1,306	435	6,190	11,881	40.97
310	5.0	4,140	1,323	441	6,617	12,521	40.39
330	5.0	4,327	1,340	447	7,044	13,158	39.87
350	4.0	4,512	1,355	452	7,471	13,790	39.40
370	4.0	4,694	1,370	457	7,898	14,419	38.97
390	4.0	4,875	1,384	461	8,324	15,044	38.57

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	30,000	3,214	900	300	1,036	5,450	50.87
2	26,786	5,740	1,607	536	3,286	11,169	52.12
3	21,046	4,510	1,263	421	4,074	10,268	47.92
4	16,536	3,675	992	331	4,607	9,605	44.82
5	12,861	3,675	772	257	5,024	9,728	45.40
6	9,186	3,675	551	184	5,373	9,783	45.65
7	5,511	3,675	331	110	5,676	9,792	45.70
8	1,836	1,837	55	18	2,941	4,851	45.28
TOTAL		\$30,001	\$6,471	\$2,157	\$32,017	\$70,646	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$30,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.630, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Transplanter, Veg, 2 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	146	141	47	134	498	9.96
70	21.0	199	146	49	156	550	7.86
90	17.0	247	152	51	201	651	7.23
110	14.0	290	158	53	245	746	6.78
130	12.0	330	163	54	290	837	6.44
150	10.0	367	168	56	334	925	6.17
170	9.0	402	173	58	379	1,012	5.95
190	8.0	436	177	59	424	1,096	5.77
210	7.0	468	181	60	468	1,177	5.60
230	7.0	499	185	62	513	1,259	5.47
250	6.0	529	188	63	557	1,337	5.35
270	6.0	559	191	64	602	1,416	5.24
290	5.0	587	194	65	647	1,493	5.15
310	5.0	615	197	66	691	1,569	5.06
330	5.0	643	199	66	736	1,644	4.98
350	4.0	671	201	67	780	1,719	4.91
370	4.0	698	204	68	825	1,795	4.85
390	4.0	725	206	69	869	1,869	4.79

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	4,460	478	134	45	13	670	6.25
2	3,982	853	239	80	119	1,291	6.02
3	3,129	670	188	63	253	1,174	5.48
4	2,459	546	148	49	395	1,138	5.31
5	1,913	546	115	38	542	1,241	5.79
6	1,367	546	82	27	693	1,348	6.29
7	821	546	49	16	847	1,458	6.80
8	275	273	8	3	482	766	7.15
TOTAL		\$4,458	\$963	\$321	\$3,344	\$9,086	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$4,460 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Transplanter, Veg, 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	332	320	107	303	1,128	22.56
70	21.0	451	330	110	354	1,245	17.79
90	17.0	559	344	115	455	1,473	16.37
110	14.0	657	357	119	556	1,689	15.35
130	12.0	747	370	123	657	1,897	14.59
150	10.0	832	382	127	758	2,099	13.99
170	9.0	911	392	131	859	2,293	13.49
190	8.0	987	402	134	960	2,483	13.07
210	7.0	1,060	411	137	1,061	2,669	12.71
230	7.0	1,130	419	140	1,162	2,851	12.40
250	6.0	1,199	426	142	1,263	3,030	12.12
270	6.0	1,265	433	144	1,364	3,206	11.87
290	5.0	1,330	440	147	1,465	3,382	11.66
310	5.0	1,394	446	149	1,566	3,555	11.47
330	5.0	1,458	451	150	1,667	3,726	11.29
350	4.0	1,520	456	152	1,768	3,896	11.13
370	4.0	1,581	461	154	1,869	4,065	10.99
390	4.0	1,642	466	155	1,970	4,233	10.85

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	10,104	1,083	303	101	30	1,517	14.16
2	9,021	1,933	541	180	268	2,922	13.64
3	7,088	1,519	425	142	574	2,660	12.41
4	5,569	1,238	334	111	895	2,578	12.03
5	4,331	1,238	260	87	1,229	2,814	13.13
6	3,093	1,238	186	62	1,570	3,056	14.26
7	1,855	1,238	111	37	1,918	3,304	15.42
8	617	619	19	6	1,092	1,736	16.20
TOTAL		\$10,106	\$2,179	\$726	\$7,576	\$20,587	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$10,104 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 1,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Fert. Side Dress Unit, 4 Row**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	24.0	339	270	90	279	978	19.56
70	17.0	454	284	95	391	1,224	17.49
90	13.0	556	298	99	503	1,456	16.18
110	11.0	648	311	104	615	1,678	15.25
130	9.0	733	323	108	727	1,891	14.55
150	8.0	813	333	111	838	2,095	13.97
170	7.0	889	343	114	950	2,296	13.51
190	6.0	961	351	117	1,062	2,491	13.11
210	6.0	1,031	358	119	1,174	2,682	12.77
230	5.0	1,099	365	122	1,286	2,872	12.49
250	5.0	1,166	371	124	1,397	3,058	12.23
270	4.0	1,231	377	126	1,509	3,243	12.01
290	4.0	1,295	382	127	1,621	3,425	11.81
310	4.0	1,359	387	129	1,733	3,608	11.64
330	4.0	1,421	392	131	1,845	3,789	11.48
350	3.0	1,483	396	132	1,956	3,967	11.33
370	3.0	1,544	400	133	2,068	4,145	11.20
390	3.0	1,605	404	135	2,180	4,324	11.09

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	8,400	900	252	84	217	1,453	16.95
2	7,500	1,607	450	150	688	2,895	16.89
3	5,893	1,263	354	118	854	2,589	15.10
4	4,630	1,029	278	93	965	2,365	13.80
5	3,601	1,029	216	72	1,053	2,370	13.83
6	2,572	1,029	154	51	1,125	2,359	13.76
7	1,543	1,029	93	31	1,189	2,342	13.66
8	514	514	15	5	616	1,150	13.42
TOTAL		\$8,400	\$1,812	\$604	\$6,707	\$17,523	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 171

\$8,400 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,200 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.630, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Fert. Side Dress Unit, 6 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	24.0	375	299	100	309	1,083	21.66
70	17.0	502	315	105	433	1,355	19.36
90	13.0	615	330	110	557	1,612	17.91
110	11.0	718	345	115	681	1,859	16.90
130	9.0	812	358	119	804	2,093	16.10
150	8.0	900	369	123	928	2,320	15.47
170	7.0	984	379	126	1,052	2,541	14.95
190	6.0	1,064	388	129	1,176	2,757	14.51
210	6.0	1,142	397	132	1,300	2,971	14.15
230	5.0	1,217	404	135	1,423	3,179	13.82
250	5.0	1,291	411	137	1,547	3,386	13.54
270	4.0	1,363	417	139	1,671	3,590	13.30
290	4.0	1,434	423	141	1,795	3,793	13.08
310	4.0	1,504	428	143	1,918	3,993	12.88
330	4.0	1,574	434	145	2,042	4,195	12.71
350	3.0	1,642	438	146	2,166	4,392	12.55
370	3.0	1,710	443	148	2,290	4,591	12.41
390	3.0	1,777	447	149	2,413	4,786	12.27

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	9,300	996	279	93	240	1,608	18.76
2	8,304	1,779	498	166	762	3,205	18.70
3	6,525	1,398	392	131	945	2,866	16.72
4	5,127	1,139	308	103	1,069	2,619	15.28
5	3,988	1,139	239	80	1,165	2,623	15.30
6	2,849	1,139	171	57	1,247	2,614	15.25
7	1,710	1,139	103	34	1,316	2,592	15.12
8	571	570	17	6	682	1,275	14.88
TOTAL		\$9,299	\$2,007	\$670	\$7,426	\$19,402	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 171

\$9,300 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,200 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.630, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Fertilizer Injector, 3 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	24.0	258	206	69	213	746	14.92
70	17.0	345	216	72	298	931	13.30
90	13.0	423	227	76	383	1,109	12.32
110	11.0	493	237	79	468	1,277	11.61
130	9.0	558	246	82	553	1,439	11.07
150	8.0	619	254	85	638	1,596	10.64
170	7.0	676	261	87	723	1,747	10.28
190	6.0	731	267	89	808	1,895	9.97
210	6.0	785	273	91	893	2,042	9.72
230	5.0	836	278	93	978	2,185	9.50
250	5.0	887	282	94	1,063	2,326	9.30
270	4.0	937	287	96	1,148	2,468	9.14
290	4.0	986	291	97	1,233	2,607	8.99
310	4.0	1,034	294	98	1,318	2,744	8.85
330	4.0	1,081	298	99	1,403	2,881	8.73
350	3.0	1,128	301	100	1,488	3,017	8.62
370	3.0	1,175	304	101	1,573	3,153	8.52
390	3.0	1,221	307	102	1,659	3,289	8.43

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	6,391	685	192	64	165	1,106	12.90
2	5,706	1,223	342	114	524	2,203	12.85
3	4,483	961	269	90	649	1,969	11.49
4	3,522	783	211	70	735	1,799	10.49
5	2,739	783	164	55	800	1,802	10.51
6	1,956	783	117	39	857	1,796	10.48
7	1,173	783	70	23	905	1,781	10.39
8	390	391	12	4	468	875	10.21
TOTAL		\$6,392	\$1,377	\$459	\$5,103	\$13,331	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 171

\$6,391 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 1,200 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.630, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Fertilizer Injector, 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	24.0	322	257	86	266	931	18.62
70	17.0	432	270	90	372	1,164	16.63
90	13.0	529	284	95	478	1,386	15.40
110	11.0	616	296	99	585	1,596	14.51
130	9.0	697	307	102	691	1,797	13.82
150	8.0	773	317	106	797	1,993	13.29
170	7.0	845	326	109	904	2,184	12.85
190	6.0	914	334	111	1,010	2,369	12.47
210	6.0	981	341	114	1,116	2,552	12.15
230	5.0	1,046	347	116	1,223	2,732	11.88
250	5.0	1,109	353	118	1,329	2,909	11.64
270	4.0	1,171	358	119	1,435	3,083	11.42
290	4.0	1,232	363	121	1,542	3,258	11.23
310	4.0	1,292	368	123	1,648	3,431	11.07
330	4.0	1,352	372	124	1,754	3,602	10.92
350	3.0	1,411	377	126	1,861	3,775	10.79
370	3.0	1,469	380	127	1,967	3,943	10.66
390	3.0	1,527	384	128	2,073	4,112	10.54

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	7,989	856	240	80	206	1,382	16.12
2	7,133	1,529	428	143	655	2,755	16.07
3	5,604	1,201	336	112	812	2,461	14.36
4	4,403	979	264	88	918	2,249	13.12
5	3,424	979	205	68	1,001	2,253	13.14
6	2,445	979	147	49	1,070	2,245	13.10
7	1,466	979	88	29	1,131	2,227	12.99
8	487	489	15	5	586	1,095	12.78
TOTAL		\$7,991	\$1,723	\$574	\$6,379	\$16,667	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 171

\$7,989 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,200 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.630, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Fertilizer Injector, 6 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	24.0	421	336	112	348	1,217	24.34
70	17.0	564	354	118	487	1,523	21.76
90	13.0	691	371	124	626	1,812	20.13
110	11.0	806	387	129	765	2,087	18.97
130	9.0	912	402	134	904	2,352	18.09
150	8.0	1,011	415	138	1,043	2,607	17.38
170	7.0	1,105	426	142	1,182	2,855	16.79
190	6.0	1,195	436	145	1,321	3,097	16.30
210	6.0	1,283	446	149	1,460	3,338	15.90
230	5.0	1,367	454	151	1,599	3,571	15.53
250	5.0	1,450	462	154	1,738	3,804	15.22
270	4.0	1,531	469	156	1,877	4,033	14.94
290	4.0	1,611	475	158	2,016	4,260	14.69
310	4.0	1,690	481	160	2,155	4,486	14.47
330	4.0	1,768	487	162	2,294	4,711	14.28
350	3.0	1,845	493	164	2,433	4,935	14.10
370	3.0	1,921	498	166	2,572	5,157	13.94
390	3.0	1,996	502	167	2,711	5,376	13.78

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	10,448	1,119	313	104	270	1,806	21.07
2	9,329	1,999	560	187	856	3,602	21.01
3	7,330	1,571	440	147	1,062	3,220	18.78
4	5,759	1,280	346	115	1,200	2,941	17.16
5	4,479	1,280	269	90	1,309	2,948	17.20
6	3,199	1,280	192	64	1,401	2,937	17.13
7	1,919	1,280	115	38	1,479	2,912	16.99
8	639	640	19	6	766	1,431	16.70
TOTAL		\$10,449	\$2,254	\$751	\$8,343	\$21,797	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 171

\$10,448 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 1,200 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.630, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

3 Point Guidance Hitch

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
100	25.0	235	227	76	753	1,338	13.38
120	25.0	278	229	76	753	1,336	11.13
140	21.0	320	234	78	879	1,511	10.79
160	19.0	359	239	80	1,004	1,682	10.51
180	17.0	396	244	81	1,130	1,851	10.28
200	15.0	432	249	83	1,255	2,019	10.10
220	14.0	466	253	84	1,381	2,184	9.93
240	13.0	498	258	86	1,506	2,348	9.78
260	12.0	530	262	87	1,632	2,511	9.66
280	11.0	560	267	89	1,757	2,673	9.55
300	10.0	590	271	90	1,883	2,834	9.45
320	9.0	618	274	91	2,008	2,991	9.35
340	9.0	646	278	93	2,134	3,151	9.27
360	8.0	673	282	94	2,259	3,308	9.19
380	8.0	700	285	95	2,385	3,465	9.12
400	8.0	726	288	96	2,510	3,620	9.05
420	7.0	752	291	97	2,636	3,776	8.99
440	7.0	777	294	98	2,761	3,930	8.93

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	7,164	768	215	72	609	1,664	7.77
2	6,396	1,371	384	128	1,932	3,815	8.90
3	5,025	1,077	302	101	2,396	3,876	9.04
4	3,948	878	237	79	2,709	3,903	9.11
5	3,070	878	184	61	2,954	4,077	9.51
6	2,192	878	132	44	3,159	4,213	9.83
7	1,314	878	79	26	3,338	4,321	10.08
8	436	439	13	4	1,729	2,185	10.20
TOTAL		\$7,167	\$1,546	\$515	\$18,826	\$28,054	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$7,164 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.630, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Brush Rake

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	104	162	54	431	855	17.10
70	25.0	144	163	54	431	854	12.20
90	25.0	183	165	55	431	855	9.50
110	23.0	220	168	56	474	918	8.35
130	19.0	255	173	58	561	1,047	8.05
150	17.0	288	177	59	647	1,171	7.81
170	15.0	318	181	60	733	1,292	7.60
190	13.0	348	185	62	819	1,414	7.44
210	12.0	376	189	63	906	1,534	7.30
230	11.0	402	193	64	992	1,651	7.18
250	10.0	428	196	65	1,078	1,767	7.07
270	9.0	453	200	67	1,164	1,884	6.98
290	9.0	477	203	68	1,251	1,999	6.89
310	8.0	500	206	69	1,337	2,112	6.81
330	8.0	523	209	70	1,423	2,225	6.74
350	7.0	545	211	70	1,509	2,335	6.67
370	7.0	567	214	71	1,596	2,448	6.62
390	6.0	589	216	72	1,682	2,559	6.56

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	5,200	557	156	52	349	1,114	6.24
2	4,643	995	279	93	1,106	2,473	6.92
3	3,648	782	219	73	1,372	2,446	6.85
4	2,866	637	172	57	1,552	2,418	6.77
5	2,229	637	134	45	1,691	2,507	7.02
6	1,592	637	96	32	1,810	2,575	7.21
7	955	637	57	19	1,911	2,624	7.35
8	318	318	10	3	990	1,321	7.40
TOTAL		\$5,200	\$1,123	\$374	\$10,781	\$17,478	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$5,200 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.630, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Cane Trimmer, 1 Head

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	50	62	21	59	221	4.42
70	25.0	69	63	21	59	221	3.16
90	22.0	86	65	22	66	239	2.66
110	18.0	103	67	22	81	273	2.48
130	15.0	118	69	23	96	306	2.35
150	13.0	132	71	24	111	338	2.25
170	12.0	145	73	24	125	367	2.16
190	11.0	158	75	25	140	398	2.09
210	10.0	170	76	25	155	426	2.03
230	9.0	182	78	26	170	456	1.98
250	8.0	193	79	26	184	482	1.93
270	7.0	204	80	27	199	510	1.89
290	7.0	215	82	27	214	538	1.86
310	6.0	225	83	28	228	564	1.82
330	6.0	235	84	28	243	590	1.79
350	6.0	245	85	28	258	616	1.76
370	5.0	255	86	29	273	643	1.74
390	5.0	264	87	29	287	667	1.71

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	1,995	214	60	20	37	331	2.32
2	1,781	382	107	36	134	659	2.31
3	1,399	300	84	28	178	590	2.07
4	1,099	244	66	22	210	542	1.90
5	855	244	51	17	235	547	1.91
6	611	244	37	12	258	551	1.93
7	367	244	22	7	277	550	1.93
8	123	122	4	1	145	272	1.90
TOTAL		\$1,994	\$431	\$143	\$1,474	\$4,042	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$1,995 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.280, Rep. Factor 2 -> 1.4

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rotary Stalk Cutter, 2 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	144	181	60	171	642	12.84
70	25.0	198	183	61	171	642	9.17
90	22.0	249	187	62	192	690	7.67
110	18.0	297	193	64	234	788	7.16
130	15.0	341	199	66	277	883	6.79
150	13.0	382	205	68	320	975	6.50
170	12.0	421	210	70	362	1,062	6.25
190	11.0	457	215	72	405	1,149	6.05
210	10.0	492	220	73	448	1,233	5.87
230	9.0	526	225	75	490	1,316	5.72
250	8.0	558	229	76	533	1,396	5.58
270	7.0	590	233	78	575	1,476	5.47
290	7.0	620	236	79	618	1,553	5.36
310	6.0	650	240	80	661	1,631	5.26
330	6.0	679	243	81	703	1,706	5.17
350	6.0	708	246	82	746	1,782	5.09
370	5.0	736	249	83	789	1,857	5.02
390	5.0	764	251	84	831	1,930	4.95

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	5,769	618	173	58	106	955	6.69
2	5,151	1,104	309	103	387	1,903	6.66
3	4,047	867	243	81	516	1,707	5.97
4	3,180	707	191	64	606	1,568	5.49
5	2,473	707	148	49	681	1,585	5.55
6	1,766	707	106	35	745	1,593	5.58
7	1,059	707	64	21	802	1,594	5.58
8	352	353	11	4	420	788	5.52
TOTAL		\$5,770	\$1,245	\$415	\$4,263	\$11,693	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$5,769 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.280, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rotary Stalk Cutter, 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	226	285	95	269	1,011	20.22
70	25.0	313	289	96	269	1,011	14.44
90	22.0	393	296	99	303	1,091	12.12
110	18.0	468	305	102	370	1,245	11.32
130	15.0	537	314	105	437	1,393	10.72
150	13.0	602	323	108	504	1,537	10.25
170	12.0	663	332	111	571	1,677	9.86
190	11.0	721	340	113	639	1,813	9.54
210	10.0	776	347	116	706	1,945	9.26
230	9.0	829	354	118	773	2,074	9.02
250	8.0	881	361	120	840	2,202	8.81
270	7.0	930	367	122	908	2,327	8.62
290	7.0	978	373	124	975	2,450	8.45
310	6.0	1,025	378	126	1,042	2,571	8.29
330	6.0	1,072	383	128	1,109	2,692	8.16
350	6.0	1,117	388	129	1,176	2,810	8.03
370	5.0	1,161	392	131	1,244	2,928	7.91
390	5.0	1,205	397	132	1,311	3,045	7.81

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	9,098	975	273	91	167	1,506	10.54
2	8,123	1,741	487	162	611	3,001	10.50
3	6,382	1,368	383	128	812	2,691	9.42
4	5,014	1,114	301	100	957	2,472	8.65
5	3,900	1,114	234	78	1,075	2,501	8.75
6	2,786	1,114	167	56	1,174	2,511	8.79
7	1,672	1,114	100	33	1,264	2,511	8.79
8	558	557	17	6	663	1,243	8.70
TOTAL		\$9,097	\$1,962	\$654	\$6,723	\$18,436	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$9,098 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.280, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Row Crop Shredder, 4 Row

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	321	404	135	381	1,434	28.68
70	25.0	443	409	136	381	1,433	20.47
90	22.0	557	419	140	429	1,545	17.17
110	18.0	663	432	144	524	1,763	16.03
130	15.0	762	445	148	620	1,975	15.19
150	13.0	854	458	153	715	2,180	14.53
170	12.0	940	470	157	810	2,377	13.98
190	11.0	1,022	482	161	906	2,571	13.53
210	10.0	1,101	493	164	1,001	2,759	13.14
230	9.0	1,176	503	168	1,096	2,943	12.80
250	8.0	1,248	512	171	1,192	3,123	12.49
270	7.0	1,319	521	174	1,287	3,301	12.23
290	7.0	1,387	529	176	1,382	3,474	11.98
310	6.0	1,454	536	179	1,477	3,646	11.76
330	6.0	1,519	543	181	1,573	3,816	11.56
350	6.0	1,584	550	183	1,668	3,985	11.39
370	5.0	1,647	556	185	1,763	4,151	11.22
390	5.0	1,709	562	187	1,859	4,317	11.07

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	12,900	1,382	387	129	237	2,135	14.95
2	11,518	2,468	691	230	866	4,255	14.89
3	9,050	1,939	543	181	1,152	3,815	13.35
4	7,111	1,580	427	142	1,357	3,506	12.27
5	5,531	1,580	332	111	1,523	3,546	12.41
6	3,951	1,580	237	79	1,666	3,562	12.47
7	2,371	1,580	142	47	1,792	3,561	12.46
8	791	790	24	8	939	1,761	12.33
TOTAL		\$12,899	\$2,783	\$927	\$9,532	\$26,141	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$12,900 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.280, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Flail Mower, PTO

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	176	222	74	423	1,001	20.02
70	25.0	243	224	75	423	1,000	14.29
90	22.0	306	230	77	476	1,089	12.10
110	18.0	364	237	79	582	1,262	11.47
130	15.0	418	244	81	687	1,430	11.00
150	13.0	468	251	84	793	1,596	10.64
170	12.0	516	258	86	899	1,759	10.35
190	11.0	561	264	88	1,005	1,918	10.09
210	10.0	604	270	90	1,110	2,074	9.88
230	9.0	645	276	92	1,216	2,229	9.69
250	8.0	685	281	94	1,322	2,382	9.53
270	7.0	723	285	95	1,427	2,530	9.37
290	7.0	761	290	97	1,533	2,681	9.24
310	6.0	797	294	98	1,639	2,828	9.12
330	6.0	833	298	99	1,745	2,975	9.02
350	6.0	869	302	101	1,850	3,122	8.92
370	5.0	903	305	102	1,956	3,266	8.83
390	5.0	937	308	103	2,062	3,410	8.74

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	7,075	758	212	71	119	1,160	8.12
2	6,317	1,354	379	126	652	2,511	8.79
3	4,963	1,064	298	99	1,066	2,527	8.84
4	3,899	867	234	78	1,418	2,597	9.09
5	3,032	867	182	61	1,734	2,844	9.95
6	2,165	867	130	43	2,029	3,069	10.74
7	1,298	867	78	26	2,304	3,275	11.46
8	431	433	13	4	1,252	1,702	11.91
TOTAL		\$7,077	\$1,526	\$508	\$10,574	\$19,685	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$7,075 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.460, Rep. Factor 2 -> 1.7
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rotary Mower, Offset 10.7'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	249	313	104	704	1,519	30.38
70	25.0	344	317	106	704	1,520	21.71
90	22.0	432	325	108	792	1,657	18.41
110	18.0	514	335	112	968	1,929	17.54
130	15.0	590	345	115	1,144	2,194	16.88
150	13.0	662	355	118	1,320	2,455	16.37
170	12.0	729	365	122	1,496	2,712	15.95
190	11.0	792	374	125	1,672	2,963	15.59
210	10.0	853	382	127	1,848	3,210	15.29
230	9.0	911	390	130	2,024	3,455	15.02
250	8.0	968	397	132	2,200	3,697	14.79
270	7.0	1,022	403	134	2,376	3,935	14.57
290	7.0	1,075	410	137	2,552	4,174	14.39
310	6.0	1,127	416	139	2,728	4,410	14.23
330	6.0	1,178	421	140	2,904	4,643	14.07
350	6.0	1,228	426	142	3,080	4,876	13.93
370	5.0	1,277	431	144	3,256	5,108	13.81
390	5.0	1,325	436	145	3,432	5,338	13.69

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	10,000	1,071	300	100	90	1,561	10.93
2	8,929	1,913	536	179	718	3,346	11.71
3	7,016	1,503	421	140	1,437	3,501	12.25
4	5,513	1,225	331	110	2,155	3,821	13.37
5	4,288	1,225	257	86	2,873	4,441	15.54
6	3,063	1,225	184	61	3,592	5,062	17.72
7	1,838	1,225	110	37	4,311	5,683	19.89
8	613	612	18	6	2,424	3,060	21.42
TOTAL		\$9,999	\$2,157	\$719	\$17,600	\$30,475	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$10,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.440, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Vineyard Shredder, 7'

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	190	297	99	315	1,090	21.80
70	25.0	264	298	99	315	1,089	15.56
90	25.0	335	302	101	315	1,090	12.11
110	23.0	402	308	103	347	1,160	10.55
130	19.0	465	315	105	410	1,295	9.96
150	17.0	525	323	108	473	1,429	9.53
170	15.0	581	331	110	536	1,558	9.16
190	13.0	635	338	113	599	1,685	8.87
210	12.0	686	345	115	662	1,808	8.61
230	11.0	735	352	117	725	1,929	8.39
250	10.0	782	359	120	788	2,049	8.20
270	9.0	827	365	122	851	2,165	8.02
290	9.0	871	371	124	914	2,280	7.86
310	8.0	914	376	125	977	2,392	7.72
330	8.0	955	381	127	1,040	2,503	7.58
350	7.0	996	386	129	1,103	2,614	7.47
370	7.0	1,036	391	130	1,166	2,723	7.36
390	6.0	1,075	395	132	1,229	2,831	7.26

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	9,495	1,017	285	95	196	1,593	8.92
2	8,478	1,817	509	170	715	3,211	8.99
3	6,661	1,427	400	133	952	2,912	8.15
4	5,234	1,163	314	105	1,122	2,704	7.57
5	4,071	1,163	244	81	1,258	2,746	7.69
6	2,908	1,163	174	58	1,377	2,772	7.76
7	1,745	1,163	105	35	1,480	2,783	7.79
8	582	582	17	6	777	1,382	7.74
TOTAL		\$9,495	\$2,048	\$683	\$7,877	\$20,103	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 357

\$9,495 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.230, Rep. Factor 2 -> 1.4

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Berm Sweep

**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	162	204	68	122	654	13.08
70	25.0	224	207	69	122	654	9.34
90	22.0	282	212	71	137	702	7.80
110	18.0	335	218	73	168	794	7.22
130	15.0	385	225	75	198	883	6.79
150	13.0	431	232	77	229	969	6.46
170	12.0	475	238	79	259	1,051	6.18
190	11.0	517	244	81	290	1,132	5.96
210	10.0	556	249	83	320	1,208	5.75
230	9.0	594	254	85	351	1,284	5.58
250	8.0	631	259	86	381	1,357	5.43
270	7.0	667	263	88	412	1,429	5.29
290	7.0	701	267	89	442	1,499	5.17
310	6.0	735	271	90	473	1,569	5.06
330	6.0	768	275	92	503	1,638	4.96
350	6.0	800	278	93	534	1,705	4.87
370	5.0	832	281	94	564	1,771	4.79
390	5.0	864	284	95	595	1,838	4.71

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	6,519	698	196	65	99	1,058	7.41
2	5,821	1,247	349	116	313	2,025	7.09
3	4,574	980	274	91	388	1,733	6.07
4	3,594	799	216	72	439	1,526	5.34
5	2,795	799	168	56	478	1,501	5.25
6	1,996	799	120	40	512	1,471	5.15
7	1,197	799	72	24	541	1,436	5.03
8	398	399	12	4	280	695	4.87
TOTAL		\$6,520	\$1,407	\$468	\$3,050	\$11,445	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 285

\$6,519 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.190, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing

Water Wagon, 1000 Gal Tank

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	110	207	69	210	751	15.02
80	25.0	175	208	69	210	750	9.38
110	25.0	238	211	70	210	750	6.82
140	21.0	295	216	72	245	828	5.91
170	18.0	349	223	74	297	943	5.55
200	15.0	399	230	77	350	1,056	5.28
230	13.0	446	236	79	402	1,163	5.06
260	12.0	490	242	81	455	1,268	4.88
290	10.0	531	248	83	507	1,369	4.72
320	9.0	571	254	85	560	1,470	4.59
350	9.0	610	259	86	612	1,567	4.48
380	8.0	647	263	88	665	1,663	4.38
410	7.0	683	268	89	717	1,757	4.29
440	7.0	718	272	91	769	1,850	4.20
470	6.0	752	276	92	822	1,942	4.13
500	6.0	785	279	93	874	2,031	4.06
530	6.0	818	283	94	927	2,122	4.00
560	5.0	850	286	95	979	2,210	3.95

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	6,620	709	199	66	170	1,144	5.34
2	5,911	1,267	355	118	538	2,278	5.32
3	4,644	995	279	93	668	2,035	4.75
4	3,649	811	219	73	755	1,858	4.34
5	2,838	811	170	57	823	1,861	4.34
6	2,027	811	122	41	881	1,855	4.33
7	1,216	811	73	24	930	1,838	4.29
8	405	405	12	4	481	902	4.21
TOTAL		\$6,620	\$1,429	\$476	\$5,246	\$13,771	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$6,620 Purchase Price, Without Sales Tax, Quoted Dec. 2002

3,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.190, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Flat Trailer

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	30	57	19	58	207	4.14
80	25.0	48	57	19	58	206	2.58
110	25.0	65	58	19	58	206	1.87
140	21.0	81	59	20	67	227	1.62
170	18.0	96	61	20	82	259	1.52
200	15.0	109	63	21	96	289	1.45
230	13.0	122	65	22	110	319	1.39
260	12.0	134	66	22	125	347	1.33
290	10.0	146	68	23	139	376	1.30
320	9.0	157	70	23	153	403	1.26
350	9.0	167	71	24	168	430	1.23
380	8.0	177	72	24	182	455	1.20
410	7.0	187	73	24	197	481	1.17
440	7.0	197	75	25	211	508	1.15
470	6.0	206	76	25	225	532	1.13
500	6.0	215	77	26	240	558	1.12
530	6.0	224	78	26	254	582	1.10
560	5.0	233	78	26	269	606	1.08

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	1,815	194	54	18	47	313	1.46
2	1,621	347	97	32	147	623	1.45
3	1,274	273	76	25	183	557	1.30
4	1,001	222	60	20	207	509	1.19
5	779	222	47	16	226	511	1.19
6	557	222	33	11	241	507	1.18
7	335	222	20	7	255	504	1.18
8	113	111	3	1	132	247	1.15
TOTAL		\$1,813	\$390	\$130	\$1,438	\$3,771	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$1,815 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.190, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Border Blocker

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	92	172	57	147	596	11.92
80	25.0	146	173	58	147	597	7.46
110	25.0	197	175	58	147	595	5.41
140	21.0	245	180	60	171	656	4.69
170	18.0	290	185	62	208	745	4.38
200	15.0	331	191	64	245	831	4.16
230	13.0	370	196	65	281	912	3.97
260	12.0	407	201	67	318	993	3.82
290	10.0	441	206	69	355	1,071	3.69
320	9.0	475	211	70	392	1,148	3.59
350	9.0	507	215	72	428	1,222	3.49
380	8.0	537	219	73	465	1,294	3.41
410	7.0	567	223	74	502	1,366	3.33
440	7.0	596	226	75	538	1,435	3.26
470	6.0	625	229	76	575	1,505	3.20
500	6.0	652	232	77	612	1,573	3.15
530	6.0	680	235	78	648	1,641	3.10
560	5.0	707	238	79	685	1,709	3.05

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	5,500	589	165	55	119	928	4.33
2	4,911	1,052	295	98	376	1,821	4.25
3	3,859	827	232	77	468	1,604	3.74
4	3,032	674	182	61	528	1,445	3.37
5	2,358	674	141	47	576	1,438	3.36
6	1,684	674	101	34	616	1,425	3.33
7	1,010	674	61	20	650	1,405	3.28
8	336	337	10	3	338	688	3.21
TOTAL		\$5,501	\$1,187	\$395	\$3,671	\$10,754	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$5,500 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 3,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.160, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Front End Loader

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
50	25.0	83	260	87	433	1,114	22.28
80	25.0	133	260	87	433	1,114	13.93
110	25.0	183	261	87	433	1,114	10.13
140	25.0	232	262	87	433	1,113	7.95
170	25.0	279	264	88	433	1,113	6.55
200	25.0	324	267	89	433	1,113	5.57
230	22.0	368	272	91	498	1,229	5.34
260	19.0	409	277	92	562	1,340	5.15
290	17.0	449	282	94	627	1,452	5.01
320	16.0	486	287	96	692	1,561	4.88
350	14.0	523	292	97	757	1,669	4.77
380	13.0	558	297	99	822	1,776	4.67
410	12.0	592	302	101	887	1,882	4.59
440	11.0	624	306	102	952	1,984	4.51
470	11.0	656	311	104	1,017	2,088	4.44
500	10.0	687	315	105	1,082	2,189	4.38
530	9.0	717	319	106	1,147	2,289	4.32
560	9.0	746	323	108	1,211	2,388	4.26

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	8,343	894	250	83	350	1,577	4.42
2	7,449	1,596	447	149	1,110	3,302	4.62
3	5,853	1,254	351	117	1,377	3,099	4.34
4	4,599	1,022	276	92	1,556	2,946	4.12
5	3,577	1,022	215	72	1,697	3,006	4.21
6	2,555	1,022	153	51	1,816	3,042	4.26
7	1,533	1,022	92	31	1,917	3,062	4.29
8	511	511	15	5	994	1,525	4.27
TOTAL		\$8,343	\$1,799	\$600	\$10,817	\$21,559	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 714

\$8,343 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 5,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.160, Rep. Factor 2 -> 1.3
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Orchard Trimmer, Small Range

**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
500	25.0	1,187	1,237	412	2,375	3,929	9,377	18.75
600	25.0	1,380	1,268	423	2,375	4,715	10,161	16.94
700	21.0	1,559	1,307	436	2,771	5,501	11,574	16.53
800	19.0	1,724	1,344	448	3,167	6,286	12,969	16.21
900	17.0	1,879	1,379	460	3,563	7,072	14,353	15.95
1,000	15.0	2,024	1,412	471	3,959	7,858	15,724	15.72
1,100	14.0	2,162	1,443	481	4,354	8,644	17,084	15.53
1,200	13.0	2,293	1,471	490	4,750	9,430	18,434	15.36
1,300	12.0	2,418	1,497	499	5,146	10,216	19,776	15.21
1,400	11.0	2,539	1,522	507	5,542	11,001	21,111	15.08
1,500	10.0	2,656	1,545	515	5,938	11,787	22,441	14.96
1,600	9.0	2,770	1,566	522	6,334	12,573	23,765	14.85
1,700	9.0	2,880	1,586	529	6,729	13,359	25,083	14.75
1,800	8.0	2,988	1,605	535	7,125	14,145	26,398	14.67
1,900	8.0	3,094	1,622	541	7,521	14,930	27,708	14.58
2,000	8.0	3,198	1,638	546	7,917	15,716	29,015	14.51
2,100	7.0	3,300	1,654	551	8,313	16,502	30,320	14.44
2,200	7.0	3,400	1,669	556	8,709	17,288	31,622	14.37

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	37,700	4,039	1,131	377	303	8,419	14,269	13.32
2	33,661	7,213	2,020	673	2,424	16,839	29,169	13.61
3	26,448	5,667	1,587	529	4,847	16,839	29,469	13.75
4	20,781	4,618	1,247	416	7,270	16,839	30,390	14.18
5	16,163	4,618	970	323	9,695	16,839	32,445	15.14
6	11,545	4,618	693	231	12,118	16,839	34,499	16.10
7	6,927	4,618	416	139	14,541	16,839	36,553	17.06
8	2,309	2,309	69	23	8,180	8,419	19,000	17.73
TOTAL		\$37,700	\$8,133	\$2,711	\$59,378	\$117,872	\$225,794	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,142

\$37,700 Purchase Price, Without Sales Tax, Quoted Dec. 2002

15,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 4, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

\$0.809 /GallonDiesel, Plus 5.58% Sales Tax

8.00 Gal/Hour with 0 PTO HP, at 50 % Load Factor

Orchard Trimmer, Mid Range

**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
500	25.0	3,311	3,451	1,150	6,628	3,929	19,131	38.26
600	25.0	3,852	3,538	1,179	6,628	4,715	19,912	33.19
700	21.0	4,350	3,646	1,215	7,732	5,501	22,444	32.06
800	19.0	4,812	3,750	1,250	8,837	6,286	24,935	31.17
900	17.0	5,243	3,848	1,283	9,941	7,072	27,387	30.43
1,000	15.0	5,648	3,940	1,313	11,046	7,858	29,805	29.81
1,100	14.0	6,032	4,025	1,342	12,151	8,644	32,194	29.27
1,200	13.0	6,398	4,105	1,368	13,255	9,430	34,556	28.80
1,300	12.0	6,748	4,178	1,393	14,360	10,216	36,895	28.38
1,400	11.0	7,086	4,247	1,416	15,464	11,001	39,214	28.01
1,500	10.0	7,413	4,311	1,437	16,569	11,787	41,517	27.68
1,600	9.0	7,729	4,370	1,457	17,674	12,573	43,803	27.38
1,700	9.0	8,038	4,425	1,475	18,778	13,359	46,075	27.10
1,800	8.0	8,339	4,477	1,492	19,883	14,145	48,336	26.85
1,900	8.0	8,634	4,526	1,509	20,987	14,930	50,586	26.62
2,000	8.0	8,923	4,572	1,524	22,092	15,716	52,827	26.41
2,100	7.0	9,207	4,615	1,538	23,197	16,502	55,059	26.22
2,200	7.0	9,487	4,656	1,552	24,301	17,288	57,284	26.04

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	105,200	11,271	3,156	1,052	845	8,419	24,743	23.09
2	93,929	20,128	5,636	1,879	6,763	16,839	51,245	23.91
3	73,801	15,815	4,428	1,476	13,526	16,839	52,084	24.31
4	57,986	12,886	3,479	1,160	20,289	16,839	54,653	25.50
5	45,100	12,886	2,706	902	27,051	16,839	60,384	28.18
6	32,214	12,886	1,933	644	33,814	16,839	66,116	30.85
7	19,328	12,886	1,160	387	40,577	16,839	71,849	33.53
8	6,442	6,443	193	64	22,825	8,419	37,944	35.41
TOTAL		105,201	\$22,691	\$7,564	\$165,690	\$117,872	\$419,018	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,142

\$105,200 Purchase Price, Without Sales Tax, Quoted Dec. 2002

15,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 4, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

\$0.809 /GallonDiesel, Plus 5.58% Sales Tax

8.00 Gal/Hour with 0 PTO HP, at 50 % Load Factor

Orchard Trimmer, Heavy Duty

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
500	25.0	5,099	5,314	1,771	10,206	3,929	27,339	54.68
600	25.0	5,932	5,449	1,816	10,206	4,715	28,118	46.86
700	21.0	6,699	5,615	1,872	11,907	5,501	31,594	45.13
800	19.0	7,410	5,774	1,925	13,608	6,286	35,003	43.75
900	17.0	8,073	5,926	1,975	15,309	7,072	38,355	42.62
1,000	15.0	8,697	6,067	2,022	17,010	7,858	41,654	41.65
1,100	14.0	9,289	6,199	2,066	18,711	8,644	44,909	40.83
1,200	13.0	9,852	6,321	2,107	20,412	9,430	48,122	40.10
1,300	12.0	10,392	6,434	2,145	22,113	10,216	51,300	39.46
1,400	11.0	10,912	6,540	2,180	23,814	11,001	54,447	38.89
1,500	10.0	11,415	6,638	2,213	25,515	11,787	57,568	38.38
1,600	9.0	11,903	6,729	2,243	27,216	12,573	60,664	37.92
1,700	9.0	12,378	6,815	2,272	28,917	13,359	63,741	37.49
1,800	8.0	12,842	6,895	2,298	30,618	14,145	66,798	37.11
1,900	8.0	13,296	6,970	2,323	32,319	14,930	69,838	36.76
2,000	8.0	13,741	7,041	2,347	34,020	15,716	72,865	36.43
2,100	7.0	14,179	7,107	2,369	35,721	16,502	75,878	36.13
2,200	7.0	14,609	7,170	2,390	37,422	17,288	78,879	35.85

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	162,000	17,357	4,860	1,620	1,302	8,419	33,558	31.32
2	144,643	30,995	8,679	2,893	10,414	16,839	69,820	32.58
3	113,648	24,353	6,819	2,273	20,829	16,839	71,113	33.19
4	89,295	19,843	5,358	1,786	31,243	16,839	75,069	35.03
5	69,452	19,843	4,167	1,389	41,657	16,839	83,895	39.15
6	49,609	19,843	2,977	992	52,071	16,839	92,722	43.27
7	29,766	19,843	1,786	595	62,486	16,839	101,549	47.39
8	9,923	9,922	298	99	35,148	8,419	53,886	50.29
TOTAL		161,999	\$34,944	\$11,647	\$255,150	\$117,872	\$581,612	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,142

\$162,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 15,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 4, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins
 \$0.809 /GallonDiesel, Plus 5.58% Sales Tax
 8.00 Gal/Hour with 0 PTO HP, at 50 % Load Factor

Tractor Autopilot System

TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE STRAIGHT LINE METHOD

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
500	25.0	1,038	1,295	432	4,648	8,035	16.07
600	25.0	1,245	1,295	432	4,648	8,035	13.39
700	25.0	1,453	1,295	432	4,648	8,035	11.48
800	25.0	1,660	1,295	432	4,648	8,035	10.04
900	22.0	1,868	1,301	434	5,229	8,832	9.81
1,000	20.0	2,075	1,307	436	5,810	9,628	9.63
1,100	18.0	2,283	1,313	438	6,391	10,425	9.48
1,200	17.0	2,490	1,320	440	6,972	11,222	9.35
1,300	15.0	2,698	1,326	442	7,553	12,019	9.25
1,400	14.0	2,905	1,332	444	8,134	12,815	9.15
1,500	13.0	3,113	1,338	446	8,715	13,612	9.07
1,600	13.0	3,320	1,345	448	9,296	14,409	9.01
1,700	12.0	3,528	1,351	450	9,877	15,206	8.94
1,800	11.0	3,735	1,357	452	10,458	16,002	8.89
1,900	11.0	3,943	1,363	454	11,039	16,799	8.84
2,000	10.0	4,150	1,370	457	11,620	17,597	8.80
2,100	10.0	4,358	1,376	459	12,201	18,394	8.76
2,200	9.0	4,565	1,382	461	12,782	19,190	8.72

TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	41,500	4,446	1,245	415	593	6,699	4.69
2	37,054	7,940	2,223	741	4,743	15,647	5.48
3	29,114	6,239	1,747	582	9,485	18,053	6.32
4	22,875	5,083	1,373	458	14,229	21,143	7.40
5	17,792	5,083	1,068	356	18,971	25,478	8.92
6	12,709	5,083	763	254	23,715	29,815	10.44
7	7,626	5,083	458	153	28,457	34,151	11.95
8	2,543	2,542	76	25	16,007	18,650	13.06
TOTAL		\$41,499	\$8,953	\$2,984	\$116,200	\$169,636	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 2,857

\$41,500 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 20,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> *, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Truck, Mixer/Feeder w/Scales

**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
200	25.0	588	1,475	492	1,674	1,533	6,586	32.93
300	25.0	882	1,475	492	1,674	2,300	7,353	24.51
400	25.0	1,177	1,475	492	1,674	3,067	8,120	20.30
500	24.0	1,471	1,477	492	1,744	3,833	9,017	18.03
600	20.0	1,765	1,486	495	2,093	4,600	10,439	17.40
700	17.0	2,059	1,494	498	2,442	5,367	11,860	16.94
800	15.0	2,353	1,503	501	2,790	6,134	13,281	16.60
900	13.0	2,647	1,512	504	3,139	6,900	14,702	16.34
1,000	12.0	2,941	1,521	507	3,488	7,667	16,124	16.12
1,100	11.0	3,235	1,530	510	3,837	8,434	17,546	15.95
1,200	10.0	3,530	1,538	513	4,186	9,200	18,967	15.81
1,300	9.0	3,824	1,547	516	4,534	9,967	20,388	15.68
1,400	9.0	4,118	1,556	519	4,883	10,734	21,810	15.58
1,500	8.0	4,412	1,565	522	5,232	11,500	23,231	15.49
1,600	8.0	4,706	1,574	525	5,581	12,267	24,653	15.41
1,700	7.0	5,000	1,583	528	5,930	13,034	26,075	15.34
1,800	7.0	5,294	1,591	530	6,278	13,800	27,493	15.27
1,900	6.0	5,588	1,600	533	6,627	14,567	28,915	15.22

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	41,524	4,449	1,246	415	214	6,572	12,896	15.05
2	37,075	7,945	2,225	742	1,708	13,143	25,763	15.03
3	29,130	6,242	1,748	583	3,417	13,143	25,133	14.66
4	22,888	5,086	1,373	458	5,125	13,143	25,185	14.69
5	17,802	5,086	1,068	356	6,834	13,143	26,487	15.45
6	12,716	5,086	763	254	8,542	13,143	27,788	16.21
7	7,630	5,086	458	153	10,250	13,143	29,090	16.97
8	2,544	2,543	76	25	5,766	6,572	14,982	17.48
TOTAL		\$41,523	\$8,957	\$2,986	\$41,856	\$92,002	\$187,324	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,714

\$41,524 Purchase Price, Without Sales Tax, Quoted Dec. 2002

12,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 5, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

\$0.809 /Gallon Diesel, Plus 5.58% Sales Tax

6.00 Gallons Per Hour Fuel Consumption

Mixer/Feeder Wagon w/Scales**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
200	15.0	2,548	1,466	1,222	2,234	7,470	37.35
300	10.0	3,480	1,597	1,331	3,350	9,758	32.53
400	8.0	4,284	1,701	1,418	4,467	11,870	29.68
500	6.0	5,015	1,784	1,487	5,584	13,870	27.74
600	5.0	5,701	1,852	1,544	6,701	15,798	26.33
700	4.0	6,358	1,910	1,591	7,817	17,676	25.25
800	4.0	6,995	1,959	1,633	8,934	19,521	24.40
900	3.0	7,618	2,003	1,669	10,051	21,341	23.71
1,000	3.0	8,231	2,043	1,702	11,168	23,144	23.14
1,100	3.0	8,836	2,079	1,732	12,284	24,931	22.66
1,200	3.0	9,434	2,112	1,760	13,401	26,707	22.26
1,300	2.0	10,028	2,143	1,786	14,518	28,475	21.90
1,400	2.0	10,618	2,172	1,810	15,635	30,235	21.60
1,500	2.0	11,204	2,200	1,834	16,752	31,990	21.33
1,600	2.0	11,788	2,227	1,856	17,868	33,739	21.09
1,700	2.0	12,370	2,253	1,877	18,985	35,485	20.87
1,800	2.0	12,949	2,277	1,898	20,102	37,226	20.68
1,900	2.0	13,527	2,301	1,918	21,219	38,965	20.51

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	42,274	4,529	1,268	1,057	1,084	7,938	37.04
2	37,745	8,088	2,265	1,887	3,438	15,678	36.58
3	29,657	6,355	1,779	1,483	4,264	13,881	32.39
4	23,302	5,178	1,398	1,165	4,820	12,561	29.31
5	18,124	5,178	1,087	906	5,258	12,429	29.00
6	12,946	5,178	777	647	5,623	12,225	28.53
7	7,768	5,178	466	388	5,939	11,971	27.93
8	2,590	2,589	78	65	3,077	5,809	27.11
TOTAL		\$42,273	\$9,118	\$7,598	\$33,503	\$92,492	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 428

\$42,274 Purchase Price, Without Sales Tax, Quoted Dec. 2002

3,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.190, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

5.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Skip Loader, Wheeled

**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
200	25.0	1,598	3,018	1,006	3,883	982	12,724	63.62
300	25.0	2,349	3,072	1,024	3,883	1,473	13,211	44.04
400	25.0	3,031	3,160	1,053	3,883	1,965	13,699	34.25
500	24.0	3,644	3,264	1,088	4,045	2,456	14,497	28.99
600	20.0	4,198	3,386	1,129	4,854	2,947	16,514	27.52
700	17.0	4,703	3,501	1,167	5,663	3,438	18,472	26.39
800	15.0	5,171	3,607	1,202	6,472	3,929	20,381	25.48
900	13.0	5,607	3,704	1,235	7,281	4,420	22,247	24.72
1,000	12.0	6,019	3,792	1,264	8,090	4,911	24,076	24.08
1,100	11.0	6,411	3,873	1,291	8,899	5,402	25,876	23.52
1,200	10.0	6,786	3,946	1,315	9,708	5,894	27,649	23.04
1,300	9.0	7,148	4,014	1,338	10,517	6,385	29,402	22.62
1,400	9.0	7,497	4,076	1,359	11,326	6,876	31,134	22.24
1,500	8.0	7,838	4,133	1,378	12,135	7,367	32,851	21.90
1,600	8.0	8,169	4,186	1,395	12,944	7,858	34,552	21.60
1,700	7.0	8,494	4,235	1,412	13,753	8,349	36,243	21.32
1,800	7.0	8,812	4,281	1,427	14,562	8,840	37,922	21.07
1,900	6.0	9,125	4,323	1,441	15,371	9,332	39,592	20.84

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE
MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
1	96,311	10,319	2,889	963	495	4,210	18,876	22.02
2	85,992	18,427	5,160	1,720	3,963	8,419	37,689	21.99
3	67,565	14,478	4,054	1,351	7,925	8,419	36,227	21.13
4	53,087	11,797	3,185	1,062	11,887	8,419	36,350	21.20
5	41,290	11,797	2,477	826	15,850	8,419	39,369	22.97
6	29,493	11,797	1,770	590	19,813	8,419	42,389	24.73
7	17,696	11,797	1,062	354	23,775	8,419	45,407	26.49
8	5,899	5,899	177	59	13,373	4,210	23,718	27.67
TOTAL		\$96,311	\$20,774	\$6,925	\$97,081	\$58,934	\$280,025	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 1,714

\$96,311 Purchase Price, Without Sales Tax, Quoted Dec. 2002

12,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 4, Rep. Factor 1 -> 0.007, Rep. Factor 2 -> 2.0

6.00 % of Avg. Investment Charged for Opportunity Interest

2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

\$0.809 /Gallon Diesel, Plus 5.58% Sales Tax

5.00 Gal/Hou with 90 PTO HP, at 60 % Load Factor