

## 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
<b>TOTAL</b>		<b>\$16,577</b>	<b>\$2,638</b>	<b>\$2,199</b>	<b>\$9,990</b>	<b>\$7,266</b>	<b>\$38,670</b>	

**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
<b>TOTAL</b>		<b>\$21,667</b>	<b>\$3,448</b>	<b>\$2,875</b>	<b>\$17,919</b>	<b>\$14,530</b>	<b>\$60,439</b>	

**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
<b>TOTAL</b>		<b>\$25,560</b>	<b>\$4,070</b>	<b>\$3,389</b>	<b>\$21,141</b>	<b>\$19,376</b>	<b>\$73,536</b>	

**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
<b>TOTAL</b>		<b>\$27,334</b>	<b>\$4,351</b>	<b>\$3,626</b>	<b>\$32,089</b>	<b>\$26,640</b>	<b>\$94,040</b>	

**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
<b>TOTAL</b>		<b>\$29,035</b>	<b>\$4,623</b>	<b>\$3,852</b>	<b>\$34,086</b>	<b>\$39,960</b>	<b>\$111,556</b>	

**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
<b>TOTAL</b>		<b>\$42,898</b>	<b>\$6,828</b>	<b>\$5,689</b>	<b>\$50,361</b>	<b>\$51,590</b>	<b>\$157,366</b>	

**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
<b>TOTAL</b>		<b>\$51,235</b>	<b>\$8,155</b>	<b>\$6,796</b>	<b>\$60,149</b>	<b>\$51,590</b>	<b>\$177,925</b>	

**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
<b>TOTAL</b>		<b>151,478</b>	<b>\$24,112</b>	<b>\$20,093</b>	<b>\$177,835</b>	<b>\$36,316</b>	<b>\$409,834</b>	

**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