

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