

## 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
<b>TOTAL</b>		<b>\$76,579</b>	<b>\$16,519</b>	<b>\$5,507</b>	<b>\$77,195</b>	<b>\$47,804</b>	<b>\$223,604</b>	

**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
<b>TOTAL</b>		<b>\$23,359</b>	<b>\$5,039</b>	<b>\$1,680</b>	<b>\$16,224</b>	<b>\$46,302</b>	

**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	62	192	384	358		
<b>TOTAL</b>		<b>\$2,998</b>	<b>\$647</b>	<b>\$216</b>	<b>\$2,084</b>	<b>\$5,945</b>	

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
<b>TOTAL</b>		<b>\$8,598</b>	<b>\$1,855</b>	<b>\$620</b>	<b>\$5,973</b>	<b>\$17,046</b>	

**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
<b>TOTAL</b>		<b>\$6,418</b>	<b>\$1,385</b>	<b>\$462</b>	<b>\$4,459</b>	<b>\$12,724</b>	

**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
<b>TOTAL</b>		<b>\$18,900</b>	<b>\$4,077</b>	<b>\$1,359</b>	<b>\$1,191</b>	<b>\$25,527</b>	

**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
<b>TOTAL</b>		<b>\$2,000</b>	<b>\$431</b>	<b>\$143</b>	<b>\$1,389</b>	<b>\$3,963</b>	

**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
<b>TOTAL</b>		<b>\$53,000</b>	<b>\$11,431</b>	<b>\$3,810</b>	<b>\$32,133</b>	<b>\$7,966</b>	<b>\$108,340</b>	

**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