

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

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

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

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

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

\$31,807 Purchase Price, Without Sales Tax, Quoted Dec. 2002

3,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 2, Rep. Factor 1 -> 0.190, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

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

Baler, 1 Tn, 'BIG BALE'

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

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

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

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

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

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

Baler, 2 Wire Auto PTO

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

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

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

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

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

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

Baler, 3 Wire w/Motor

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

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

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

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

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

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

Forage Harvester PTO RC2

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

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

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

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

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

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

Forage Harvester PTO SB8.0

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

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

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

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

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

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

Forage Harvester PTO WP7

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

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

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

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

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

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

Forage Wagon PTO Unloader

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

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

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

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

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

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

Tree Shaker, PTO

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

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

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

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

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

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

Nut Harvester

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

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

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

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

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

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

Module Builder

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

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

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

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

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

\$29,505 Purchase Price, Without Sales Tax, Quoted Dec. 2002

3,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 2, Rep. Factor 1 -> 0.190, Rep. Factor 2 -> 1.3

6.00 % of Avg. Investment Charged for Opportunity Interest

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

Module Handler

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

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

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

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

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

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

Mower, 7'

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

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

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

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

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

\$3,852 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.190, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & In

Potato Harvester, 2 Row

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

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

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

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

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

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

Bean Knife Rig, 3 Pt/8 Row

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

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

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

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

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

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

Rake, 9.5' LH

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

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

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

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

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

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

Rake, 9.5' LH AND RH

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

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

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

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

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

\$19,044 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 2, Rep. Factor 1 -> 0.170, Rep. Factor 2 -> 1.4
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rood, 3 Row w/Basket Cleaner

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

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

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

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

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

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

Sweeper, 13' Tractor Mounted

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

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

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

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

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

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