

Blade Scraper, 10'

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

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

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

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

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

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

Blade Scraper, 8'

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

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

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

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

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

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

Drag Scraper, 14'

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

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

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

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

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

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

Landplane 14'x 60'

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

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

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

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

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

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

Laser Receiver, Complete System

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

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

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

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

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

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

Motor Grader, 12'

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

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

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

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

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

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