

## Moldboard Plow, 4-16 2 Way

**ABLE 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	393	273	91	418	1,175	11.75
120	17.0	458	282	94	502	1,336	11.13
140	14.0	519	290	97	586	1,492	10.66
160	13.0	577	298	99	670	1,644	10.28
180	11.0	631	306	102	753	1,792	9.96
200	10.0	682	313	104	837	1,936	9.68
220	9.0	732	320	107	921	2,080	9.45
240	8.0	779	326	109	1,004	2,218	9.24
260	8.0	825	332	111	1,088	2,356	9.06
280	7.0	869	337	112	1,172	2,490	8.89
300	7.0	913	342	114	1,255	2,624	8.75
320	6.0	955	347	116	1,339	2,757	8.62
340	6.0	997	351	117	1,423	2,888	8.49
360	6.0	1,038	355	118	1,507	3,018	8.38
380	5.0	1,078	359	120	1,590	3,147	8.28
400	5.0	1,118	363	121	1,674	3,276	8.19
420	5.0	1,157	367	122	1,758	3,404	8.10
440	5.0	1,195	370	123	1,841	3,529	8.02

**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	8,288	888	249	83	72	1,292	9.04
2	7,400	1,586	444	148	451	2,629	9.20
3	5,814	1,246	349	116	789	2,500	8.75
4	4,568	1,015	274	91	1,092	2,472	8.65
5	3,553	1,015	213	71	1,374	2,673	9.36
6	2,538	1,015	152	51	1,644	2,862	10.02
7	1,523	1,015	91	30	1,902	3,038	10.63
8	508	508	15	5	1,046	1,574	11.02
<b>TOTAL</b>		<b>\$8,288</b>	<b>\$1,787</b>	<b>\$595</b>	<b>\$8,370</b>	<b>\$19,040</b>	

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

\$8,288 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.290, 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

## Moldboard Plow, 5-16 2 Way

**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	519	361	120	553	1,553	15.53
120	17.0	606	372	124	664	1,766	14.72
140	14.0	686	384	128	774	1,972	14.09
160	13.0	762	394	131	885	2,172	13.58
180	11.0	833	404	135	995	2,367	13.15
200	10.0	902	414	138	1,106	2,560	12.80
220	9.0	967	422	141	1,217	2,747	12.49
240	8.0	1,029	431	144	1,327	2,931	12.21
260	8.0	1,090	438	146	1,438	3,112	11.97
280	7.0	1,149	445	148	1,548	3,290	11.75
300	7.0	1,206	452	151	1,659	3,468	11.56
320	6.0	1,262	458	153	1,770	3,643	11.38
340	6.0	1,317	464	155	1,880	3,816	11.22
360	6.0	1,371	470	157	1,991	3,989	11.08
380	5.0	1,424	475	158	2,101	4,158	10.94
400	5.0	1,477	480	160	2,212	4,329	10.82
420	5.0	1,529	485	162	2,323	4,499	10.71
440	5.0	1,580	489	163	2,433	4,665	10.60

**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	10,952	1,173	329	110	96	1,708	11.96
2	9,779	2,095	587	196	595	3,473	12.16
3	7,684	1,646	461	154	1,042	3,303	11.56
4	6,038	1,342	362	121	1,443	3,268	11.44
5	4,696	1,342	282	94	1,817	3,535	12.37
6	3,354	1,342	201	67	2,172	3,782	13.24
7	2,012	1,342	121	40	2,514	4,017	14.06
8	670	671	20	7	1,381	2,079	14.55
<b>TOTAL</b>		<b>\$10,953</b>	<b>\$2,363</b>	<b>\$789</b>	<b>\$11,060</b>	<b>\$25,165</b>	

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

\$10,952 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.290, 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

## Subsoiler, Heavy Duty, 3 Shnk

**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	237	165	55	185	642	6.42
120	17.0	276	170	57	222	725	6.04
140	14.0	313	175	58	259	805	5.75
160	13.0	348	180	60	296	884	5.53
180	11.0	381	185	62	333	961	5.34
200	10.0	412	189	63	369	1,033	5.17
220	9.0	441	193	64	406	1,104	5.02
240	8.0	470	197	66	443	1,176	4.90
260	8.0	498	200	67	480	1,245	4.79
280	7.0	524	203	68	517	1,312	4.69
300	7.0	551	206	69	554	1,380	4.60
320	6.0	576	209	70	591	1,446	4.52
340	6.0	601	212	71	628	1,512	4.45
360	6.0	626	214	71	665	1,576	4.38
380	5.0	650	217	72	702	1,641	4.32
400	5.0	674	219	73	739	1,705	4.26
420	5.0	698	221	74	776	1,769	4.21
440	5.0	721	223	74	813	1,831	4.16

**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	5,000	536	150	50	92	828	5.80
2	4,464	957	268	89	336	1,650	5.78
3	3,507	752	210	70	446	1,478	5.17
4	2,755	612	165	55	526	1,358	4.75
5	2,143	612	129	43	590	1,374	4.81
6	1,531	612	92	31	646	1,381	4.83
7	919	612	55	18	695	1,380	4.83
8	307	306	9	3	364	682	4.77
<b>TOTAL</b>		<b>\$4,999</b>	<b>\$1,078</b>	<b>\$359</b>	<b>\$3,695</b>	<b>\$10,131</b>	

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

\$5,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.280, 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

## Subsoiler, Heavy Duty, 7 Shnk

**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	372	259	86	290	1,007	10.07
120	17.0	434	267	89	348	1,138	9.48
140	14.0	492	275	92	406	1,265	9.04
160	13.0	546	283	94	464	1,387	8.67
180	11.0	598	290	97	522	1,507	8.37
200	10.0	646	297	99	580	1,622	8.11
220	9.0	693	303	101	638	1,735	7.89
240	8.0	738	309	103	696	1,846	7.69
260	8.0	781	314	105	754	1,954	7.52
280	7.0	824	319	106	812	2,061	7.36
300	7.0	865	324	108	870	2,167	7.22
320	6.0	905	329	110	928	2,272	7.10
340	6.0	944	333	111	986	2,374	6.98
360	6.0	983	337	112	1,044	2,476	6.88
380	5.0	1,021	340	113	1,102	2,576	6.78
400	5.0	1,059	344	115	1,160	2,678	6.70
420	5.0	1,096	347	116	1,218	2,777	6.61
440	5.0	1,133	351	117	1,276	2,877	6.54

**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	7,851	841	236	79	144	1,300	9.10
2	7,010	1,502	421	140	527	2,590	9.07
3	5,508	1,180	330	110	701	2,321	8.12
4	4,328	962	260	87	826	2,135	7.47
5	3,366	962	202	67	927	2,158	7.55
6	2,404	962	144	48	1,014	2,168	7.59
7	1,442	962	87	29	1,091	2,169	7.59
8	480	481	14	5	571	1,071	7.50
<b>TOTAL</b>		<b>\$7,852</b>	<b>\$1,694</b>	<b>\$565</b>	<b>\$5,801</b>	<b>\$15,912</b>	

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

\$7,851 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.280, 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

## Switch Plow, 6-16

**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	498	346	115	530	1,489	14.89
120	17.0	581	357	119	636	1,693	14.11
140	14.0	658	368	123	742	1,891	13.51
160	13.0	731	378	126	848	2,083	13.02
180	11.0	799	388	129	954	2,270	12.61
200	10.0	864	397	132	1,060	2,453	12.27
220	9.0	927	405	135	1,166	2,633	11.97
240	8.0	987	413	138	1,272	2,810	11.71
260	8.0	1,045	420	140	1,378	2,983	11.47
280	7.0	1,102	427	142	1,484	3,155	11.27
300	7.0	1,157	433	144	1,590	3,324	11.08
320	6.0	1,210	439	146	1,697	3,492	10.91
340	6.0	1,263	445	148	1,803	3,659	10.76
360	6.0	1,315	450	150	1,909	3,824	10.62
380	5.0	1,366	455	152	2,015	3,988	10.49
400	5.0	1,416	460	153	2,121	4,150	10.38
420	5.0	1,466	465	155	2,227	4,313	10.27
440	5.0	1,514	469	156	2,333	4,472	10.16

**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	10,500	1,125	315	105	92	1,637	11.46
2	9,375	2,009	563	188	571	3,331	11.66
3	7,366	1,578	442	147	999	3,166	11.08
4	5,788	1,286	347	116	1,383	3,132	10.96
5	4,502	1,286	270	90	1,742	3,388	11.86
6	3,216	1,286	193	64	2,082	3,625	12.69
7	1,930	1,286	116	39	2,410	3,851	13.48
8	644	643	19	6	1,324	1,992	13.94
<b>TOTAL</b>		<b>\$10,499</b>	<b>\$2,265</b>	<b>\$755</b>	<b>\$10,603</b>	<b>\$24,122</b>	

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

\$10,500 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.290, 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

## V-Ripper, 5 Shnk

**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	344	239	80	268	931	9.31
120	17.0	401	247	82	322	1,052	8.77
140	14.0	455	254	85	375	1,169	8.35
160	13.0	505	261	87	429	1,282	8.01
180	11.0	552	268	89	483	1,392	7.73
200	10.0	597	274	91	536	1,498	7.49
220	9.0	641	280	93	590	1,604	7.29
240	8.0	682	285	95	643	1,705	7.10
260	8.0	722	290	97	697	1,806	6.95
280	7.0	761	295	98	751	1,905	6.80
300	7.0	799	300	100	804	2,003	6.68
320	6.0	836	304	101	858	2,099	6.56
340	6.0	873	308	103	912	2,196	6.46
360	6.0	909	311	104	965	2,289	6.36
380	5.0	944	315	105	1,019	2,383	6.27
400	5.0	979	318	106	1,072	2,475	6.19
420	5.0	1,013	321	107	1,126	2,567	6.11
440	5.0	1,047	324	108	1,180	2,659	6.04

**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	7,257	778	218	73	133	1,202	8.41
2	6,479	1,388	389	130	488	2,395	8.38
3	5,091	1,091	305	102	648	2,146	7.51
4	4,000	889	240	80	763	1,972	6.90
5	3,111	889	187	62	857	1,995	6.98
6	2,222	889	133	44	937	2,003	7.01
7	1,333	889	80	27	1,008	2,004	7.01
8	444	444	13	4	528	989	6.92
<b>TOTAL</b>		<b>\$7,257</b>	<b>\$1,565</b>	<b>\$522</b>	<b>\$5,362</b>	<b>\$14,706</b>	

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

\$7,257 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.280, 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

## V-Ripper, 7 Shnk

**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	409	285	95	319	1,108	11.08
120	17.0	477	293	98	382	1,250	10.42
140	14.0	540	302	101	446	1,389	9.92
160	13.0	600	310	103	510	1,523	9.52
180	11.0	656	318	106	574	1,654	9.19
200	10.0	710	326	109	637	1,782	8.91
220	9.0	761	333	111	701	1,906	8.66
240	8.0	811	339	113	765	2,028	8.45
260	8.0	858	345	115	829	2,147	8.26
280	7.0	905	351	117	892	2,265	8.09
300	7.0	950	356	119	956	2,381	7.94
320	6.0	994	361	120	1,020	2,495	7.80
340	6.0	1,038	366	122	1,083	2,609	7.67
360	6.0	1,080	370	123	1,147	2,720	7.56
380	5.0	1,122	374	125	1,211	2,832	7.45
400	5.0	1,163	378	126	1,275	2,942	7.36
420	5.0	1,204	382	127	1,338	3,051	7.26
440	5.0	1,244	385	128	1,402	3,159	7.18

**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	8,625	924	259	86	158	1,427	9.99
2	7,701	1,650	462	154	579	2,845	9.96
3	6,051	1,297	363	121	771	2,552	8.93
4	4,754	1,056	285	95	907	2,343	8.20
5	3,698	1,056	222	74	1,018	2,370	8.30
6	2,642	1,056	159	53	1,114	2,382	8.34
7	1,586	1,056	95	32	1,198	2,381	8.33
8	530	528	16	5	628	1,177	8.24
<b>TOTAL</b>		<b>\$8,623</b>	<b>\$1,861</b>	<b>\$620</b>	<b>\$6,373</b>	<b>\$17,477</b>	

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

\$8,625 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.280, 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

## V-Ripper, 11 Shnk

**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	522	363	121	407	1,413	14.13
120	17.0	609	375	125	489	1,598	13.32
140	14.0	691	386	129	570	1,776	12.69
160	13.0	767	397	132	651	1,947	12.17
180	11.0	839	407	136	733	2,115	11.75
200	10.0	907	416	139	814	2,276	11.38
220	9.0	973	425	142	896	2,436	11.07
240	8.0	1,036	433	144	977	2,590	10.79
260	8.0	1,097	441	147	1,058	2,743	10.55
280	7.0	1,156	448	149	1,140	2,893	10.33
300	7.0	1,214	455	152	1,221	3,042	10.14
320	6.0	1,270	461	154	1,303	3,188	9.96
340	6.0	1,325	467	156	1,384	3,332	9.80
360	6.0	1,380	473	158	1,466	3,477	9.66
380	5.0	1,433	478	159	1,547	3,617	9.52
400	5.0	1,486	483	161	1,628	3,758	9.40
420	5.0	1,538	488	163	1,710	3,899	9.28
440	5.0	1,590	492	164	1,791	4,037	9.18

**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	11,019	1,181	331	110	202	1,824	12.77
2	9,838	2,108	590	197	740	3,635	12.72
3	7,730	1,656	464	155	984	3,259	11.41
4	6,074	1,350	364	121	1,159	2,994	10.48
5	4,724	1,350	283	94	1,301	3,028	10.60
6	3,374	1,350	202	67	1,423	3,042	10.65
7	2,024	1,350	121	40	1,531	3,042	10.65
8	674	675	20	7	802	1,504	10.53
<b>TOTAL</b>		<b>\$11,020</b>	<b>\$2,375</b>	<b>\$791</b>	<b>\$8,142</b>	<b>\$22,328</b>	

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

\$11,019 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.280, 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