

## Border Disk, Dbl. Gang

**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	204	142	47	159	552	5.52
120	17.0	238	146	49	191	624	5.20
140	14.0	269	151	50	222	692	4.94
160	13.0	299	155	52	254	760	4.75
180	11.0	327	159	53	286	825	4.58
200	10.0	354	162	54	318	888	4.44
220	9.0	379	166	55	349	949	4.31
240	8.0	404	169	56	381	1,010	4.21
260	8.0	428	172	57	413	1,070	4.12
280	7.0	451	175	58	445	1,129	4.03
300	7.0	473	177	59	476	1,185	3.95
320	6.0	495	180	60	508	1,243	3.88
340	6.0	517	182	61	540	1,300	3.82
360	6.0	538	184	61	572	1,355	3.76
380	5.0	559	186	62	603	1,410	3.71
400	5.0	580	188	63	635	1,466	3.67
420	5.0	600	190	63	667	1,520	3.62
440	5.0	620	192	64	699	1,575	3.58

**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	4,298	461	129	43	79	712	4.98
2	3,837	822	230	77	289	1,418	4.96
3	3,015	646	181	60	383	1,270	4.45
4	2,369	526	142	47	452	1,167	4.08
5	1,843	526	111	37	508	1,182	4.14
6	1,317	526	79	26	555	1,186	4.15
7	791	526	47	16	597	1,186	4.15
8	265	263	8	3	313	587	4.11
<b>TOTAL</b>		<b>\$4,296</b>	<b>\$927</b>	<b>\$309</b>	<b>\$3,176</b>	<b>\$8,708</b>	

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

\$4,298 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

## Border Disk, 6' Disk

**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	139	97	32	86	354	3.54
120	17.0	162	100	33	103	398	3.32
140	14.0	184	103	34	120	441	3.15
160	13.0	204	106	35	137	482	3.01
180	11.0	223	108	36	154	521	2.89
200	10.0	241	111	37	172	561	2.81
220	9.0	259	113	38	189	599	2.72
240	8.0	276	115	38	206	635	2.65
260	8.0	292	117	39	223	671	2.58
280	7.0	308	119	40	240	707	2.53
300	7.0	323	121	40	257	741	2.47
320	6.0	338	123	41	274	776	2.43
340	6.0	353	124	41	292	810	2.38
360	6.0	367	126	42	309	844	2.34
380	5.0	382	127	42	326	877	2.31
400	5.0	396	129	43	343	911	2.28
420	5.0	409	130	43	360	942	2.24
440	5.0	423	131	44	377	975	2.22

**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	2,933	314	88	29	19	450	3.15
2	2,619	561	157	52	106	876	3.07
3	2,058	441	123	41	173	778	2.72
4	1,617	359	97	32	230	718	2.51
5	1,258	359	75	25	281	740	2.59
6	899	359	54	18	329	760	2.66
7	540	359	32	11	374	776	2.72
8	181	180	5	2	203	390	2.73
<b>TOTAL</b>		<b>\$2,932</b>	<b>\$631</b>	<b>\$210</b>	<b>\$1,715</b>	<b>\$5,488</b>	

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

\$2,933 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## Border Disk, Heavy Duty

**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	125	87	29	77	318	3.18
120	17.0	146	90	30	93	359	2.99
140	14.0	165	92	31	108	396	2.83
160	13.0	183	95	32	123	433	2.71
180	11.0	201	97	32	139	469	2.61
200	10.0	217	100	33	154	504	2.52
220	9.0	233	102	34	170	539	2.45
240	8.0	248	104	35	185	572	2.38
260	8.0	262	106	35	200	603	2.32
280	7.0	277	107	36	216	636	2.27
300	7.0	290	109	36	231	666	2.22
320	6.0	304	110	37	247	698	2.18
340	6.0	317	112	37	262	728	2.14
360	6.0	330	113	38	278	759	2.11
380	5.0	343	114	38	293	788	2.07
400	5.0	356	116	39	308	819	2.05
420	5.0	368	117	39	324	848	2.02
440	5.0	380	118	39	339	876	1.99

**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	2,637	283	79	26	17	405	2.84
2	2,354	505	141	47	95	788	2.76
3	1,849	396	111	37	156	700	2.45
4	1,453	323	87	29	207	646	2.26
5	1,130	323	68	23	253	667	2.33
6	807	323	48	16	295	682	2.39
7	484	323	29	10	337	699	2.45
8	161	162	5	2	182	351	2.46
<b>TOTAL</b>		<b>\$2,638</b>	<b>\$568</b>	<b>\$190</b>	<b>\$1,542</b>	<b>\$4,938</b>	

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

\$2,637 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7

6.00 % of Avg. Investment Charged for Opportunity Interest

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

## DbL. Offset Disk, 13'

**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	443	308	103	273	1,127	11.27
120	17.0	517	318	106	328	1,269	10.58
140	14.0	585	327	109	382	1,403	10.02
160	13.0	650	336	112	437	1,535	9.59
180	11.0	711	345	115	492	1,663	9.24
200	10.0	769	353	118	546	1,786	8.93
220	9.0	825	360	120	601	1,906	8.66
240	8.0	878	367	122	656	2,023	8.43
260	8.0	930	374	125	710	2,139	8.23
280	7.0	980	380	127	765	2,252	8.04
300	7.0	1,029	386	129	820	2,364	7.88
320	6.0	1,077	391	130	874	2,472	7.73
340	6.0	1,124	396	132	929	2,581	7.59
360	6.0	1,170	401	134	983	2,688	7.47
380	5.0	1,215	405	135	1,038	2,793	7.35
400	5.0	1,260	409	136	1,093	2,898	7.25
420	5.0	1,304	413	138	1,147	3,002	7.15
440	5.0	1,348	417	139	1,202	3,106	7.06

**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	9,342	1,001	280	93	62	1,436	10.05
2	8,341	1,787	500	167	336	2,790	9.77
3	6,554	1,404	393	131	551	2,479	8.68
4	5,150	1,144	309	103	733	2,289	8.01
5	4,006	1,144	240	80	896	2,360	8.26
6	2,862	1,144	172	57	1,048	2,421	8.47
7	1,718	1,144	103	34	1,191	2,472	8.65
8	574	572	17	6	646	1,241	8.69
<b>TOTAL</b>		<b>\$9,340</b>	<b>\$2,014</b>	<b>\$671</b>	<b>\$5,463</b>	<b>\$17,488</b>	

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

\$9,342 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## DbL. Offset Disk, 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	938	653	218	579	2,388	23.88
120	17.0	1,095	673	224	695	2,687	22.39
140	14.0	1,241	693	231	811	2,976	21.26
160	13.0	1,378	713	238	926	3,255	20.34
180	11.0	1,507	731	244	1,042	3,524	19.58
200	10.0	1,630	748	249	1,158	3,785	18.93
220	9.0	1,748	764	255	1,274	4,041	18.37
240	8.0	1,861	779	260	1,390	4,290	17.88
260	8.0	1,971	792	264	1,505	4,532	17.43
280	7.0	2,077	805	268	1,621	4,771	17.04
300	7.0	2,181	817	272	1,737	5,007	16.69
320	6.0	2,282	829	276	1,853	5,240	16.38
340	6.0	2,382	839	280	1,969	5,470	16.09
360	6.0	2,479	849	283	2,084	5,695	15.82
380	5.0	2,575	859	286	2,200	5,920	15.58
400	5.0	2,670	868	289	2,316	6,143	15.36
420	5.0	2,764	876	292	2,432	6,364	15.15
440	5.0	2,856	884	295	2,547	6,582	14.96

**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	19,800	2,121	594	198	130	3,043	21.30
2	17,679	3,788	1,061	354	714	5,917	20.71
3	13,891	2,976	833	278	1,168	5,255	18.39
4	10,915	2,425	655	218	1,552	4,850	16.98
5	8,490	2,425	509	170	1,900	5,004	17.51
6	6,065	2,425	364	121	2,221	5,131	17.96
7	3,640	2,425	218	73	2,524	5,240	18.34
8	1,215	1,213	36	12	1,370	2,631	18.42
<b>TOTAL</b>		<b>\$19,798</b>	<b>\$4,270</b>	<b>\$1,424</b>	<b>\$11,579</b>	<b>\$37,071</b>	

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

\$19,800 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## DbL. Offset Disk, 21'

**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	1,088	757	252	671	2,768	27.68
120	17.0	1,270	781	260	806	3,117	25.98
140	14.0	1,439	804	268	940	3,451	24.65
160	13.0	1,598	827	276	1,074	3,775	23.59
180	11.0	1,748	848	283	1,209	4,088	22.71
200	10.0	1,890	867	289	1,343	4,389	21.95
220	9.0	2,027	886	295	1,477	4,685	21.30
240	8.0	2,158	903	301	1,612	4,974	20.73
260	8.0	2,285	919	306	1,746	5,256	20.22
280	7.0	2,409	934	311	1,880	5,534	19.76
300	7.0	2,529	948	316	2,014	5,807	19.36
320	6.0	2,647	961	320	2,149	6,077	18.99
340	6.0	2,762	973	324	2,283	6,342	18.65
360	6.0	2,876	985	328	2,417	6,606	18.35
380	5.0	2,987	996	332	2,552	6,867	18.07
400	5.0	3,097	1,006	335	2,686	7,124	17.81
420	5.0	3,205	1,016	339	2,820	7,380	17.57
440	5.0	3,313	1,026	342	2,955	7,636	17.35

**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	22,964	2,460	689	230	151	3,530	24.71
2	20,504	4,394	1,230	410	828	6,862	24.02
3	16,110	3,452	967	322	1,354	6,095	21.33
4	12,658	2,813	759	253	1,801	5,626	19.69
5	9,845	2,813	591	197	2,203	5,804	20.31
6	7,032	2,813	422	141	2,576	5,952	20.83
7	4,219	2,813	253	84	2,927	6,077	21.27
8	1,406	1,406	42	14	1,590	3,052	21.36
<b>TOTAL</b>		<b>\$22,964</b>	<b>\$4,953</b>	<b>\$1,651</b>	<b>\$13,430</b>	<b>\$42,998</b>	

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

\$22,964 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## Offset Disk, 10.5'

**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	445	310	103	274	1,132	11.32
120	17.0	519	319	106	329	1,273	10.61
140	14.0	588	329	110	384	1,411	10.08
160	13.0	653	338	113	439	1,543	9.64
180	11.0	714	347	116	494	1,671	9.28
200	10.0	773	355	118	549	1,795	8.98
220	9.0	829	362	121	604	1,916	8.71
240	8.0	882	369	123	659	2,033	8.47
260	8.0	934	376	125	714	2,149	8.27
280	7.0	985	382	127	769	2,263	8.08
300	7.0	1,034	387	129	823	2,373	7.91
320	6.0	1,082	393	131	878	2,484	7.76
340	6.0	1,129	398	133	933	2,593	7.63
360	6.0	1,175	403	134	988	2,700	7.50
380	5.0	1,221	407	136	1,043	2,807	7.39
400	5.0	1,266	411	137	1,098	2,912	7.28
420	5.0	1,310	415	138	1,153	3,016	7.18
440	5.0	1,354	419	140	1,208	3,121	7.09

**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	Total	Cost Per Hr
1	9,387	1,006	282	94	62	1,444	10.11
2	8,381	1,796	503	168	338	2,805	9.82
3	6,585	1,411	395	132	554	2,492	8.72
4	5,174	1,150	310	103	736	2,299	8.05
5	4,024	1,150	241	80	900	2,371	8.30
6	2,874	1,150	172	57	1,053	2,432	8.51
7	1,724	1,150	103	34	1,197	2,484	8.69
8	574	575	17	6	650	1,248	8.74
<b>TOTAL</b>		<b>\$9,388</b>	<b>\$2,023</b>	<b>\$674</b>	<b>\$5,490</b>	<b>\$17,575</b>	

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

\$9,387 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## Offset Disk, 13.5'

**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	684	476	159	422	1,741	17.41
120	17.0	798	491	164	506	1,959	16.33
140	14.0	904	505	168	591	2,168	15.49
160	13.0	1,004	519	173	675	2,371	14.82
180	11.0	1,098	533	178	760	2,569	14.27
200	10.0	1,188	545	182	844	2,759	13.80
220	9.0	1,274	557	186	928	2,945	13.39
240	8.0	1,356	568	189	1,013	3,126	13.03
260	8.0	1,436	578	193	1,097	3,304	12.71
280	7.0	1,514	587	196	1,182	3,479	12.43
300	7.0	1,590	596	199	1,266	3,651	12.17
320	6.0	1,664	604	201	1,350	3,819	11.93
340	6.0	1,736	612	204	1,435	3,987	11.73
360	6.0	1,807	619	206	1,519	4,151	11.53
380	5.0	1,877	626	209	1,604	4,316	11.36
400	5.0	1,946	632	211	1,688	4,477	11.19
420	5.0	2,014	639	213	1,772	4,638	11.04
440	5.0	2,082	644	215	1,857	4,798	10.90

**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	14,432	1,546	433	144	95	2,218	15.53
2	12,886	2,761	773	258	520	4,312	15.09
3	10,125	2,170	608	203	851	3,832	13.41
4	7,955	1,768	477	159	1,132	3,536	12.38
5	6,187	1,768	371	124	1,384	3,647	12.76
6	4,419	1,768	265	88	1,619	3,740	13.09
7	2,651	1,768	159	53	1,840	3,820	13.37
8	883	884	26	9	999	1,918	13.43
<b>TOTAL</b>		<b>\$14,433</b>	<b>\$3,112</b>	<b>\$1,038</b>	<b>\$8,440</b>	<b>\$27,023</b>	

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

\$14,432 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins



## Offset Disk, 16.5'

**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	808	563	188	499	2,058	20.58
120	17.0	943	580	193	598	2,314	19.28
140	14.0	1,069	597	199	698	2,563	18.31
160	13.0	1,187	614	205	798	2,804	17.53
180	11.0	1,298	630	210	898	3,036	16.87
200	10.0	1,404	644	215	997	3,260	16.30
220	9.0	1,505	658	219	1,097	3,479	15.81
240	8.0	1,603	671	224	1,197	3,695	15.40
260	8.0	1,697	682	227	1,297	3,903	15.01
280	7.0	1,789	694	231	1,396	4,110	14.68
300	7.0	1,878	704	235	1,496	4,313	14.38
320	6.0	1,966	714	238	1,596	4,514	14.11
340	6.0	2,051	723	241	1,696	4,711	13.86
360	6.0	2,135	731	244	1,795	4,905	13.63
380	5.0	2,218	740	247	1,895	5,100	13.42
400	5.0	2,300	747	249	1,995	5,291	13.23
420	5.0	2,380	755	252	2,094	5,481	13.05
440	5.0	2,460	762	254	2,194	5,670	12.89

**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	Total	Cost Per Hr
1	17,054	1,827	512	171	112	2,622	18.35
2	15,227	3,263	914	305	615	5,097	17.84
3	11,964	2,564	718	239	1,006	4,527	15.84
4	9,400	2,089	564	188	1,337	4,178	14.62
5	7,311	2,089	439	146	1,636	4,310	15.09
6	5,222	2,089	313	104	1,913	4,419	15.47
7	3,133	2,089	188	63	2,174	4,514	15.80
8	1,044	1,044	31	10	1,181	2,266	15.86
<b>TOTAL</b>		<b>\$17,054</b>	<b>\$3,679</b>	<b>\$1,226</b>	<b>\$9,974</b>	<b>\$31,933</b>	

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

\$17,054 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## Offset Disk, 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	Total	Cost Per Hr
100	20.0	978	681	227	603	2,489	24.89
120	17.0	1,141	702	234	724	2,801	23.34
140	14.0	1,293	723	241	845	3,102	22.16
160	13.0	1,436	743	248	965	3,392	21.20
180	11.0	1,570	762	254	1,086	3,672	20.40
200	10.0	1,698	779	260	1,207	3,944	19.72
220	9.0	1,821	796	265	1,327	4,209	19.13
240	8.0	1,939	811	270	1,448	4,468	18.62
260	8.0	2,053	826	275	1,569	4,723	18.17
280	7.0	2,164	839	280	1,689	4,972	17.76
300	7.0	2,272	852	284	1,810	5,218	17.39
320	6.0	2,378	863	288	1,931	5,460	17.06
340	6.0	2,482	874	291	2,051	5,698	16.76
360	6.0	2,583	885	295	2,172	5,935	16.49
380	5.0	2,684	895	298	2,293	6,170	16.24
400	5.0	2,782	904	301	2,413	6,400	16.00
420	5.0	2,880	913	304	2,534	6,631	15.79
440	5.0	2,976	921	307	2,655	6,859	15.59

**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	20,632	2,211	619	206	136	3,172	22.20
2	18,421	3,947	1,105	368	744	6,164	21.57
3	14,474	3,102	868	289	1,216	5,475	19.16
4	11,372	2,527	682	227	1,618	5,054	17.69
5	8,845	2,527	531	177	1,979	5,214	18.25
6	6,318	2,527	379	126	2,315	5,347	18.71
7	3,791	2,527	227	76	2,630	5,460	19.11
8	1,264	1,264	38	13	1,428	2,743	19.20
<b>TOTAL</b>		<b>\$20,632</b>	<b>\$4,449</b>	<b>\$1,482</b>	<b>\$12,066</b>	<b>\$38,629</b>	

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

\$20,632 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7

6.00 % of Avg. Investment Charged for Opportunity Interest

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

## Offset Disk, 21'

**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	1,089	758	253	672	2,772	27.72
120	17.0	1,271	782	261	807	3,121	26.01
140	14.0	1,440	805	268	941	3,454	24.67
160	13.0	1,599	827	276	1,075	3,777	23.61
180	11.0	1,749	848	283	1,210	4,090	22.72
200	10.0	1,892	868	289	1,344	4,393	21.97
220	9.0	2,029	887	296	1,479	4,691	21.32
240	8.0	2,160	904	301	1,613	4,978	20.74
260	8.0	2,288	920	307	1,747	5,262	20.24
280	7.0	2,411	935	312	1,882	5,540	19.79
300	7.0	2,532	949	316	2,016	5,813	19.38
320	6.0	2,649	962	321	2,151	6,083	19.01
340	6.0	2,765	974	325	2,285	6,349	18.67
360	6.0	2,878	986	329	2,420	6,613	18.37
380	5.0	2,990	997	332	2,554	6,873	18.09
400	5.0	3,100	1,007	336	2,688	7,131	17.83
420	5.0	3,208	1,017	339	2,823	7,387	17.59
440	5.0	3,315	1,026	342	2,957	7,640	17.36

**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	22,985	2,463	690	230	151	3,534	24.74
2	20,522	4,398	1,231	410	829	6,868	24.04
3	16,124	3,455	967	322	1,355	6,099	21.35
4	12,669	2,815	760	253	1,802	5,630	19.71
5	9,854	2,815	591	197	2,206	5,809	20.33
6	7,039	2,815	422	141	2,578	5,956	20.85
7	4,224	2,815	253	84	2,930	6,082	21.29
8	1,409	1,408	42	14	1,591	3,055	21.39
<b>TOTAL</b>		<b>\$22,984</b>	<b>\$4,956</b>	<b>\$1,651</b>	<b>\$13,442</b>	<b>\$43,033</b>	

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

\$22,985 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## Tandem Disk, 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
100	20.0	351	244	81	216	892	8.92
120	17.0	409	252	84	260	1,005	8.38
140	14.0	464	259	86	303	1,112	7.94
160	13.0	515	266	89	346	1,216	7.60
180	11.0	563	273	91	389	1,316	7.31
200	10.0	609	280	93	433	1,415	7.08
220	9.0	653	285	95	476	1,509	6.86
240	8.0	696	291	97	519	1,603	6.68
260	8.0	736	296	99	563	1,694	6.52
280	7.0	776	301	100	606	1,783	6.37
300	7.0	815	305	102	649	1,871	6.24
320	6.0	853	310	103	692	1,958	6.12
340	6.0	890	314	105	736	2,045	6.01
360	6.0	927	317	106	779	2,129	5.91
380	5.0	963	321	107	822	2,213	5.82
400	5.0	998	324	108	866	2,296	5.74
420	5.0	1,033	327	109	909	2,378	5.66
440	5.0	1,067	330	110	952	2,459	5.59

**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	7,400	793	222	74	49	1,138	7.97
2	6,607	1,416	396	132	266	2,210	7.74
3	5,191	1,112	311	104	437	1,964	6.87
4	4,079	906	245	82	580	1,813	6.35
5	3,173	906	190	63	710	1,869	6.54
6	2,267	906	136	45	830	1,917	6.71
7	1,361	906	82	27	943	1,958	6.85
8	455	453	14	5	513	985	6.90
<b>TOTAL</b>		<b>\$7,398</b>	<b>\$1,596</b>	<b>\$532</b>	<b>\$4,328</b>	<b>\$13,854</b>	

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

\$7,400 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## Tandem Disk, 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	Total	Cost Per Hr
100	20.0	403	280	93	249	1,025	10.25
120	17.0	470	289	96	298	1,153	9.61
140	14.0	533	298	99	348	1,278	9.13
160	13.0	591	306	102	398	1,397	8.73
180	11.0	647	314	105	447	1,513	8.41
200	10.0	700	321	107	497	1,625	8.13
220	9.0	750	328	109	547	1,734	7.88
240	8.0	799	334	111	597	1,841	7.67
260	8.0	846	340	113	646	1,945	7.48
280	7.0	892	346	115	696	2,049	7.32
300	7.0	936	351	117	746	2,150	7.17
320	6.0	980	356	119	795	2,250	7.03
340	6.0	1,022	360	120	845	2,347	6.90
360	6.0	1,064	365	122	895	2,446	6.79
380	5.0	1,106	369	123	944	2,542	6.69
400	5.0	1,146	372	124	994	2,636	6.59
420	5.0	1,187	376	125	1,044	2,732	6.50
440	5.0	1,226	380	127	1,094	2,827	6.43

**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	8,500	911	255	85	56	1,307	9.15
2	7,589	1,626	455	152	306	2,539	8.89
3	5,963	1,278	358	119	502	2,257	7.90
4	4,685	1,041	281	94	666	2,082	7.29
5	3,644	1,041	219	73	816	2,149	7.52
6	2,603	1,041	156	52	953	2,202	7.71
7	1,562	1,041	94	31	1,084	2,250	7.88
8	521	521	16	5	588	1,130	7.91
<b>TOTAL</b>		<b>\$8,500</b>	<b>\$1,834</b>	<b>\$611</b>	<b>\$4,971</b>	<b>\$15,916</b>	

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

\$8,500 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.180, Rep. Factor 2 -> 1.7  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## Section Harrow, 3 Section

**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	85	59	20	64	228	2.28
120	17.0	99	61	20	76	256	2.13
140	14.0	112	63	21	89	285	2.04
160	13.0	124	64	21	102	311	1.94
180	11.0	136	66	22	115	339	1.88
200	10.0	147	68	23	127	365	1.83
220	9.0	158	69	23	140	390	1.77
240	8.0	168	70	23	153	414	1.73
260	8.0	178	72	24	166	440	1.69
280	7.0	188	73	24	178	463	1.65
300	7.0	197	74	25	191	487	1.62
320	6.0	206	75	25	204	510	1.59
340	6.0	215	76	25	217	533	1.57
360	6.0	224	77	26	229	556	1.54
380	5.0	233	78	26	242	579	1.52
400	5.0	241	78	26	255	600	1.50
420	5.0	250	79	26	268	623	1.48
440	5.0	258	80	27	280	645	1.47

**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	1,789	192	54	18	32	296	2.07
2	1,597	342	96	32	116	586	2.05
3	1,255	269	75	25	154	523	1.83
4	986	219	59	20	181	479	1.68
5	767	219	46	15	204	484	1.69
6	548	219	33	11	222	485	1.70
7	329	219	20	7	240	486	1.70
8	110	110	3	1	126	240	1.68
<b>TOTAL</b>		<b>\$1,789</b>	<b>\$386</b>	<b>\$129</b>	<b>\$1,275</b>	<b>\$3,579</b>	

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

\$1,789 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.270, 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

## Section Harrow, 4 Section

**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	100	69	23	75	267	2.67
120	17.0	116	72	24	90	302	2.52
140	14.0	132	74	25	105	336	2.40
160	13.0	147	76	25	120	368	2.30
180	11.0	160	78	26	135	399	2.22
200	10.0	173	80	27	150	430	2.15
220	9.0	186	81	27	165	459	2.09
240	8.0	198	83	28	180	489	2.04
260	8.0	210	84	28	195	517	1.99
280	7.0	221	86	29	210	546	1.95
300	7.0	232	87	29	225	573	1.91
320	6.0	243	88	29	240	600	1.88
340	6.0	253	89	30	255	627	1.84
360	6.0	264	90	30	270	654	1.82
380	5.0	274	91	30	285	680	1.79
400	5.0	284	92	31	300	707	1.77
420	5.0	294	93	31	315	733	1.75
440	5.0	304	94	31	330	759	1.73

**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	2,106	226	63	21	37	347	2.43
2	1,880	403	113	38	137	691	2.42
3	1,477	317	89	30	181	617	2.16
4	1,160	258	70	23	214	565	1.98
5	902	258	54	18	239	569	1.99
6	644	258	39	13	263	573	2.01
7	386	258	23	8	282	571	2.00
8	128	129	4	1	148	282	1.97
<b>TOTAL</b>		<b>\$2,107</b>	<b>\$455</b>	<b>\$152</b>	<b>\$1,501</b>	<b>\$4,215</b>	

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

\$2,106 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.270, 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