

Vegetable Cultivator, 4 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	403	280	93	332	1,108	11.08
120	17.0	470	289	96	398	1,253	10.44
140	14.0	533	298	99	465	1,395	9.96
160	13.0	591	306	102	531	1,530	9.56
180	11.0	647	314	105	598	1,664	9.24
200	10.0	700	321	107	664	1,792	8.96
220	9.0	750	328	109	730	1,917	8.71
240	8.0	799	334	111	797	2,041	8.50
260	8.0	846	340	113	863	2,162	8.32
280	7.0	892	346	115	930	2,283	8.15
300	7.0	936	351	117	996	2,400	8.00
320	6.0	980	356	119	1,062	2,517	7.87
340	6.0	1,022	360	120	1,129	2,631	7.74
360	6.0	1,064	365	122	1,195	2,746	7.63
380	5.0	1,106	369	123	1,262	2,860	7.53
400	5.0	1,146	372	124	1,328	2,970	7.43
420	5.0	1,187	376	125	1,394	3,082	7.34
440	5.0	1,226	380	127	1,461	3,194	7.26

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	20	1,271	8.90
2	7,589	1,626	455	152	204	2,437	8.53
3	5,963	1,278	358	119	465	2,220	7.77
4	4,685	1,041	281	94	756	2,172	7.60
5	3,644	1,041	219	73	1,067	2,400	8.40
6	2,603	1,041	156	52	1,394	2,643	9.25
7	1,562	1,041	94	31	1,735	2,901	10.15
8	521	521	16	5	998	1,540	10.78
TOTAL		\$8,500	\$1,834	\$611	\$6,639	\$17,584	

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 -> 0.170, Rep. Factor 2 -> 2.2
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rolling Cultivator, 4 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	255	178	59	211	703	7.03
120	17.0	298	183	61	253	795	6.63
140	14.0	338	189	63	295	885	6.32
160	13.0	375	194	65	337	971	6.07
180	11.0	410	199	66	379	1,054	5.86
200	10.0	444	204	68	421	1,137	5.69
220	9.0	476	208	69	463	1,216	5.53
240	8.0	507	212	71	505	1,295	5.40
260	8.0	536	216	72	547	1,371	5.27
280	7.0	565	219	73	589	1,446	5.16
300	7.0	594	222	74	632	1,522	5.07
320	6.0	621	226	75	674	1,596	4.99
340	6.0	648	228	76	716	1,668	4.91
360	6.0	675	231	77	758	1,741	4.84
380	5.0	701	234	78	800	1,813	4.77
400	5.0	727	236	79	842	1,884	4.71
420	5.0	752	239	80	884	1,955	4.65
440	5.0	777	241	80	926	2,024	4.60

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	5,390	578	162	54	13	807	5.65
2	4,812	1,031	289	96	129	1,545	5.41
3	3,781	810	227	76	295	1,408	4.93
4	2,971	660	178	59	479	1,376	4.82
5	2,311	660	139	46	677	1,522	5.33
6	1,651	660	99	33	884	1,676	5.87
7	991	660	59	20	1,100	1,839	6.44
8	331	330	10	3	633	976	6.83
TOTAL		\$5,389	\$1,163	\$387	\$4,210	\$11,149	

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

\$5,390 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.170, Rep. Factor 2 -> 2.2
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rolling Cultivator, 6 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	347	241	80	286	954	9.54
120	17.0	405	249	83	343	1,080	9.00
140	14.0	459	256	85	400	1,200	8.57
160	13.0	509	263	88	457	1,317	8.23
180	11.0	557	270	90	514	1,431	7.95
200	10.0	602	276	92	572	1,542	7.71
220	9.0	646	282	94	629	1,651	7.50
240	8.0	688	288	96	686	1,758	7.33
260	8.0	728	293	98	743	1,862	7.16
280	7.0	768	298	99	800	1,965	7.02
300	7.0	806	302	101	857	2,066	6.89
320	6.0	843	306	102	914	2,165	6.77
340	6.0	880	310	103	972	2,265	6.66
360	6.0	916	314	105	1,029	2,364	6.57
380	5.0	952	317	106	1,086	2,461	6.48
400	5.0	987	321	107	1,143	2,558	6.40
420	5.0	1,021	324	108	1,200	2,653	6.32
440	5.0	1,055	327	109	1,257	2,748	6.25

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	7,317	784	220	73	17	1,094	7.66
2	6,533	1,400	392	131	176	2,099	7.35
3	5,133	1,100	308	103	400	1,911	6.69
4	4,033	896	242	81	651	1,870	6.55
5	3,137	896	188	63	918	2,065	7.23
6	2,241	896	134	45	1,200	2,275	7.96
7	1,345	896	81	27	1,494	2,498	8.74
8	449	448	13	4	859	1,324	9.27
TOTAL		\$7,316	\$1,578	\$527	\$5,715	\$15,136	

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

\$7,317 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.170, Rep. Factor 2 -> 2.2
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Rotary Hoe, 4 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	255	177	59	163	654	6.54
120	17.0	297	183	61	196	737	6.14
140	14.0	337	188	63	228	816	5.83
160	13.0	374	194	65	261	894	5.59
180	11.0	409	198	66	294	967	5.37
200	10.0	443	203	68	326	1,040	5.20
220	9.0	475	207	69	359	1,110	5.05
240	8.0	505	211	70	392	1,178	4.91
260	8.0	535	215	72	424	1,246	4.79
280	7.0	564	219	73	457	1,313	4.69
300	7.0	592	222	74	489	1,377	4.59
320	6.0	620	225	75	522	1,442	4.51
340	6.0	647	228	76	555	1,506	4.43
360	6.0	673	231	77	587	1,568	4.36
380	5.0	699	233	78	620	1,630	4.29
400	5.0	725	236	79	653	1,693	4.23
420	5.0	750	238	79	685	1,752	4.17
440	5.0	776	240	80	718	1,814	4.12

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	5,376	576	161	54	81	872	6.10
2	4,800	1,029	288	96	297	1,710	5.99
3	3,771	808	226	75	394	1,503	5.26
4	2,963	659	178	59	464	1,360	4.76
5	2,304	659	138	46	522	1,365	4.78
6	1,645	659	99	33	570	1,361	4.76
7	986	659	59	20	614	1,352	4.73
8	327	329	10	3	321	663	4.64
TOTAL		\$5,378	\$1,159	\$386	\$3,263	\$10,186	

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

\$5,376 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.230, 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

Rotary Hoe, 6 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	285	198	66	183	732	7.32
120	17.0	333	205	68	219	825	6.88
140	14.0	377	211	70	256	914	6.53
160	13.0	419	217	72	292	1,000	6.25
180	11.0	458	222	74	329	1,083	6.02
200	10.0	495	227	76	365	1,163	5.82
220	9.0	531	232	77	402	1,242	5.65
240	8.0	566	237	79	438	1,320	5.50
260	8.0	599	241	80	475	1,395	5.37
280	7.0	631	245	82	511	1,469	5.25
300	7.0	663	248	83	548	1,542	5.14
320	6.0	694	252	84	584	1,614	5.04
340	6.0	724	255	85	621	1,685	4.96
360	6.0	753	258	86	657	1,754	4.87
380	5.0	783	261	87	694	1,825	4.80
400	5.0	811	264	88	730	1,893	4.73
420	5.0	840	266	89	767	1,962	4.67
440	5.0	868	269	90	803	2,030	4.61

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	6,017	645	181	60	91	977	6.84
2	5,372	1,151	322	107	332	1,912	6.69
3	4,221	905	253	84	441	1,683	5.89
4	3,316	737	199	66	520	1,522	5.33
5	2,579	737	155	52	583	1,527	5.34
6	1,842	737	111	37	639	1,524	5.33
7	1,105	737	66	22	686	1,511	5.29
8	368	369	11	4	360	744	5.21
TOTAL		\$6,018	\$1,298	\$432	\$3,652	\$11,400	

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

\$6,017 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.230, 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

Cultivator, Sweep, 4 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	246	171	57	185	659	6.59
120	17.0	287	176	59	222	744	6.20
140	14.0	325	182	61	259	827	5.91
160	13.0	361	187	62	296	906	5.66
180	11.0	395	191	64	332	982	5.46
200	10.0	427	196	65	369	1,057	5.29
220	9.0	458	200	67	406	1,131	5.14
240	8.0	487	204	68	443	1,202	5.01
260	8.0	516	207	69	480	1,272	4.89
280	7.0	544	211	70	517	1,342	4.79
300	7.0	571	214	71	554	1,410	4.70
320	6.0	598	217	72	591	1,478	4.62
340	6.0	624	220	73	628	1,545	4.54
360	6.0	649	222	74	665	1,610	4.47
380	5.0	674	225	75	702	1,676	4.41
400	5.0	699	227	76	739	1,741	4.35
420	5.0	724	229	76	776	1,805	4.30
440	5.0	748	232	77	813	1,870	4.25

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	5,184	555	156	52	92	855	5.99
2	4,629	992	278	93	335	1,698	5.94
3	3,637	779	218	73	447	1,517	5.31
4	2,858	635	171	57	526	1,389	4.86
5	2,223	635	133	44	590	1,402	4.91
6	1,588	635	95	32	645	1,407	4.92
7	953	635	57	19	695	1,406	4.92
8	318	317	10	3	364	694	4.86
TOTAL		\$5,183	\$1,118	\$373	\$3,694	\$10,368	

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

\$5,184 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

Cultivator, Sweep, 6 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	329	229	76	248	882	8.82
120	17.0	384	236	79	297	996	8.30
140	14.0	435	243	81	347	1,106	7.90
160	13.0	484	250	83	396	1,213	7.58
180	11.0	529	257	86	446	1,318	7.32
200	10.0	572	263	88	495	1,418	7.09
220	9.0	613	268	89	545	1,515	6.89
240	8.0	653	273	91	594	1,611	6.71
260	8.0	692	278	93	644	1,707	6.57
280	7.0	729	283	94	693	1,799	6.43
300	7.0	765	287	96	743	1,891	6.30
320	6.0	801	291	97	792	1,981	6.19
340	6.0	836	295	98	842	2,071	6.09
360	6.0	870	298	99	891	2,158	5.99
380	5.0	904	301	100	941	2,246	5.91
400	5.0	937	305	102	990	2,334	5.84
420	5.0	970	307	102	1,040	2,419	5.76
440	5.0	1,002	310	103	1,089	2,504	5.69

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	6,949	745	208	69	123	1,145	8.02
2	6,204	1,330	372	124	450	2,276	7.97
3	4,874	1,045	292	97	598	2,032	7.11
4	3,829	851	230	77	705	1,863	6.52
5	2,978	851	179	60	791	1,881	6.58
6	2,127	851	128	43	866	1,888	6.61
7	1,276	851	77	26	930	1,884	6.59
8	425	426	13	4	488	931	6.52
TOTAL		\$6,950	\$1,499	\$500	\$4,951	\$13,900	

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

\$6,949 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

Spring Tooth Revovator, 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	377	262	87	283	1,009	10.09
120	17.0	440	270	90	340	1,140	9.50
140	14.0	498	278	93	397	1,266	9.04
160	13.0	553	286	95	453	1,387	8.67
180	11.0	605	293	98	510	1,506	8.37
200	10.0	654	300	100	566	1,620	8.10
220	9.0	702	307	102	623	1,734	7.88
240	8.0	747	313	104	680	1,844	7.68
260	8.0	791	318	106	736	1,951	7.50
280	7.0	834	323	108	793	2,058	7.35
300	7.0	876	328	109	850	2,163	7.21
320	6.0	916	333	111	906	2,266	7.08
340	6.0	956	337	112	963	2,368	6.96
360	6.0	995	341	114	1,020	2,470	6.86
380	5.0	1,034	345	115	1,076	2,570	6.76
400	5.0	1,072	348	116	1,133	2,669	6.67
420	5.0	1,110	352	117	1,190	2,769	6.59
440	5.0	1,147	355	118	1,246	2,866	6.51

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	7,950	852	239	80	141	1,312	9.18
2	7,098	1,521	426	142	514	2,603	9.11
3	5,577	1,195	335	112	685	2,327	8.14
4	4,382	974	263	88	807	2,132	7.46
5	3,408	974	204	68	905	2,151	7.53
6	2,434	974	146	49	990	2,159	7.56
7	1,460	974	88	29	1,064	2,155	7.54
8	486	487	15	5	559	1,066	7.46
TOTAL		\$7,951	\$1,716	\$573	\$5,665	\$15,905	

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

\$7,950 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

Cultivator, 4 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	249	173	58	265	745	7.45
120	17.0	290	179	60	318	847	7.06
140	14.0	329	184	61	371	945	6.75
160	13.0	365	189	63	425	1,042	6.51
180	11.0	400	194	65	478	1,137	6.32
200	10.0	432	198	66	531	1,227	6.14
220	9.0	463	203	68	584	1,318	5.99
240	8.0	493	206	69	637	1,405	5.85
260	8.0	522	210	70	690	1,492	5.74
280	7.0	551	214	71	743	1,579	5.64
300	7.0	578	217	72	796	1,663	5.54
320	6.0	605	220	73	849	1,747	5.46
340	6.0	632	223	74	902	1,831	5.39
360	6.0	657	225	75	955	1,912	5.31
380	5.0	683	228	76	1,008	1,995	5.25
400	5.0	708	230	77	1,061	2,076	5.19
420	5.0	733	232	77	1,114	2,156	5.13
440	5.0	757	234	78	1,168	2,237	5.08

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	5,250	563	158	53	16	790	5.53
2	4,687	1,004	281	94	163	1,542	5.40
3	3,683	789	221	74	372	1,456	5.10
4	2,894	643	174	58	604	1,479	5.18
5	2,251	643	135	45	853	1,676	5.87
6	1,608	643	96	32	1,114	1,885	6.60
7	965	643	58	19	1,387	2,107	7.37
8	322	322	10	3	798	1,133	7.93
TOTAL		\$5,250	\$1,133	\$378	\$5,307	\$12,068	

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

\$5,250 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.220, Rep. Factor 2 -> 2.2
 6.00 % of Avg. Investment Charged for Opportunity Interest
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

Cultivator, 6 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	294	205	68	221	788	7.88
120	17.0	343	211	70	265	889	7.41
140	14.0	389	217	72	309	987	7.05
160	13.0	431	223	74	353	1,081	6.76
180	11.0	472	229	76	398	1,175	6.53
200	10.0	510	234	78	442	1,264	6.32
220	9.0	547	239	80	486	1,352	6.15
240	8.0	583	244	81	530	1,438	5.99
260	8.0	617	248	83	574	1,522	5.85
280	7.0	650	252	84	618	1,604	5.73
300	7.0	683	256	85	663	1,687	5.62
320	6.0	715	259	86	707	1,767	5.52
340	6.0	746	263	88	751	1,848	5.44
360	6.0	776	266	89	795	1,926	5.35
380	5.0	806	269	90	839	2,004	5.27
400	5.0	836	272	91	884	2,083	5.21
420	5.0	865	274	91	928	2,158	5.14
440	5.0	894	277	92	972	2,235	5.08

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	6,200	664	186	62	110	1,022	7.15
2	5,536	1,186	332	111	401	2,030	7.11
3	4,350	932	261	87	534	1,814	6.35
4	3,418	759	205	68	629	1,661	5.81
5	2,659	759	160	53	706	1,678	5.87
6	1,900	759	114	38	772	1,683	5.89
7	1,141	759	68	23	830	1,680	5.88
8	382	380	11	4	436	831	5.82
TOTAL		\$6,198	\$1,337	\$446	\$4,418	\$12,399	

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

\$6,200 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

Cultipacker, 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	228	158	53	95	534	5.34
120	17.0	265	163	54	113	595	4.96
140	14.0	301	168	56	132	657	4.69
160	13.0	334	173	58	151	716	4.48
180	11.0	365	177	59	170	771	4.28
200	10.0	395	181	60	189	825	4.13
220	9.0	424	185	62	208	879	4.00
240	8.0	451	189	63	227	930	3.88
260	8.0	478	192	64	246	980	3.77
280	7.0	504	195	65	265	1,029	3.68
300	7.0	529	198	66	284	1,077	3.59
320	6.0	553	201	67	303	1,124	3.51
340	6.0	577	203	68	321	1,169	3.44
360	6.0	601	206	69	340	1,216	3.38
380	5.0	624	208	69	359	1,260	3.32
400	5.0	647	210	70	378	1,305	3.26
420	5.0	670	212	71	397	1,350	3.21
440	5.0	692	214	71	416	1,393	3.17

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	4,800	514	144	48	61	767	5.37
2	4,286	918	257	86	194	1,455	5.09
3	3,368	722	202	67	241	1,232	4.31
4	2,646	588	159	53	272	1,072	3.75
5	2,058	588	123	41	297	1,049	3.67
6	1,470	588	88	29	317	1,022	3.58
7	882	588	53	18	335	994	3.48
8	294	294	9	3	174	480	3.36
TOTAL		\$4,800	\$1,035	\$345	\$1,891	\$8,071	

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

\$4,800 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.160, 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