

Whole Stock Plow, 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	1,253	872	291	1,032	3,448	34.48
120	17.0	1,462	899	300	1,239	3,900	32.50
140	14.0	1,657	926	309	1,445	4,337	30.98
160	13.0	1,839	952	317	1,652	4,760	29.75
180	11.0	2,012	976	325	1,858	5,171	28.73
200	10.0	2,176	999	333	2,065	5,573	27.87
220	9.0	2,333	1,020	340	2,271	5,964	27.11
240	8.0	2,485	1,040	347	2,478	6,350	26.46
260	8.0	2,631	1,058	353	2,684	6,726	25.87
280	7.0	2,773	1,075	358	2,891	7,097	25.35
300	7.0	2,912	1,091	364	3,097	7,464	24.88
320	6.0	3,047	1,106	369	3,304	7,826	24.46
340	6.0	3,180	1,120	373	3,510	8,183	24.07
360	6.0	3,310	1,134	378	3,717	8,539	23.72
380	5.0	3,438	1,146	382	3,923	8,889	23.39
400	5.0	3,565	1,158	386	4,130	9,239	23.10
420	5.0	3,690	1,170	390	4,336	9,586	22.82
440	5.0	3,813	1,181	394	4,543	9,931	22.57

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	26,436	2,832	793	264	62	3,951	27.66
2	23,604	5,058	1,416	472	635	7,581	26.53
3	18,546	3,974	1,113	371	1,447	6,905	24.17
4	14,572	3,238	874	291	2,350	6,753	23.64
5	11,334	3,238	680	227	3,318	7,463	26.12
6	8,096	3,238	486	162	4,336	8,222	28.78
7	4,858	3,238	291	97	5,395	9,021	31.57
8	1,620	1,619	49	16	3,107	4,791	33.54
TOTAL		\$26,435	\$5,702	\$1,900	\$20,650	\$54,687	

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

\$26,436 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

Whole Stock Plow, 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	1,714	1,193	398	1,413	4,718	47.18
120	17.0	2,000	1,230	410	1,695	5,335	44.46
140	14.0	2,267	1,267	422	1,978	5,934	42.39
160	13.0	2,517	1,302	434	2,260	6,513	40.71
180	11.0	2,753	1,335	445	2,543	7,076	39.31
200	10.0	2,978	1,366	455	2,826	7,625	38.13
220	9.0	3,193	1,395	465	3,108	8,161	37.10
240	8.0	3,400	1,422	474	3,391	8,687	36.20
260	8.0	3,600	1,448	483	3,673	9,204	35.40
280	7.0	3,795	1,471	490	3,956	9,712	34.69
300	7.0	3,984	1,493	498	4,238	10,213	34.04
320	6.0	4,170	1,514	505	4,521	10,710	33.47
340	6.0	4,351	1,533	511	4,804	11,199	32.94
360	6.0	4,530	1,551	517	5,086	11,684	32.46
380	5.0	4,705	1,569	523	5,369	12,166	32.02
400	5.0	4,878	1,585	528	5,651	12,642	31.61
420	5.0	5,049	1,601	534	5,934	13,118	31.23
440	5.0	5,218	1,615	538	6,216	13,587	30.88

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	36,174	3,876	1,085	362	85	5,408	37.86
2	32,298	6,921	1,938	646	868	10,373	36.31
3	25,377	5,438	1,523	508	1,980	9,449	33.07
4	19,939	4,431	1,196	399	3,217	9,243	32.35
5	15,508	4,431	930	310	4,540	10,211	35.74
6	11,077	4,431	665	222	5,932	11,250	39.38
7	6,646	4,431	399	133	7,383	12,346	43.21
8	2,215	2,215	66	22	4,251	6,554	45.88
TOTAL		\$36,174	\$7,802	\$2,602	\$28,256	\$74,834	

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

\$36,174 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

Furrow Spike, 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	172	57	185	660	6.60
120	17.0	288	177	59	222	746	6.22
140	14.0	326	182	61	259	828	5.91
160	13.0	362	187	62	296	907	5.67
180	11.0	396	192	64	333	985	5.47
200	10.0	428	196	65	371	1,060	5.30
220	9.0	459	201	67	408	1,135	5.16
240	8.0	489	204	68	445	1,206	5.03
260	8.0	518	208	69	482	1,277	4.91
280	7.0	545	211	70	519	1,345	4.80
300	7.0	573	215	72	556	1,416	4.72
320	6.0	599	218	73	593	1,483	4.63
340	6.0	625	220	73	630	1,548	4.55
360	6.0	651	223	74	667	1,615	4.49
380	5.0	676	225	75	704	1,680	4.42
400	5.0	701	228	76	741	1,746	4.37
420	5.0	726	230	77	778	1,811	4.31
440	5.0	750	232	77	815	1,874	4.26

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	5,200	557	156	52	92	857	6.00
2	4,643	995	279	93	337	1,704	5.96
3	3,648	782	219	73	448	1,522	5.33
4	2,866	637	172	57	527	1,393	4.88
5	2,229	637	134	45	592	1,408	4.93
6	1,592	637	96	32	648	1,413	4.95
7	955	637	57	19	696	1,409	4.93
8	318	318	10	3	365	696	4.87
TOTAL		\$5,200	\$1,123	\$374	\$3,705	\$10,402	

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

\$5,200 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

Lister, 5 Bottom

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	286	199	66	305	856	8.56
120	17.0	333	205	68	366	972	8.10
140	14.0	378	211	70	426	1,085	7.75
160	13.0	419	217	72	487	1,195	7.47
180	11.0	459	223	74	548	1,304	7.24
200	10.0	496	228	76	609	1,409	7.05
220	9.0	532	233	78	670	1,513	6.88
240	8.0	566	237	79	731	1,613	6.72
260	8.0	600	241	80	792	1,713	6.59
280	7.0	632	245	82	853	1,812	6.47
300	7.0	664	249	83	914	1,910	6.37
320	6.0	695	252	84	975	2,006	6.27
340	6.0	725	255	85	1,036	2,101	6.18
360	6.0	755	258	86	1,097	2,196	6.10
380	5.0	784	261	87	1,158	2,290	6.03
400	5.0	813	264	88	1,218	2,383	5.96
420	5.0	841	267	89	1,279	2,476	5.90
440	5.0	869	269	90	1,340	2,568	5.84

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	6,027	646	181	60	18	905	6.34
2	5,381	1,153	323	108	188	1,772	6.20
3	4,228	906	254	85	426	1,671	5.85
4	3,322	738	199	66	694	1,697	5.94
5	2,584	738	155	52	979	1,924	6.73
6	1,846	738	111	37	1,279	2,165	7.58
7	1,108	738	66	22	1,592	2,418	8.46
8	370	369	11	4	916	1,300	9.10
TOTAL		\$6,026	\$1,300	\$434	\$6,092	\$13,852	

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

\$6,027 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

Lister, 7 Bottom

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	338	235	78	361	1,012	10.12
120	17.0	395	243	81	433	1,152	9.60
140	14.0	447	250	83	505	1,285	9.18
160	13.0	497	257	86	577	1,417	8.86
180	11.0	543	263	88	649	1,543	8.57
200	10.0	588	270	90	722	1,670	8.35
220	9.0	630	275	92	794	1,791	8.14
240	8.0	671	281	94	866	1,912	7.97
260	8.0	710	286	95	938	2,029	7.80
280	7.0	749	290	97	1,010	2,146	7.66
300	7.0	786	295	98	1,082	2,261	7.54
320	6.0	823	299	100	1,154	2,376	7.43
340	6.0	859	303	101	1,227	2,490	7.32
360	6.0	894	306	102	1,299	2,601	7.23
380	5.0	928	310	103	1,371	2,712	7.14
400	5.0	963	313	104	1,443	2,823	7.06
420	5.0	996	316	105	1,515	2,932	6.98
440	5.0	1,030	319	106	1,587	3,042	6.91

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	7,138	765	214	71	22	1,072	7.50
2	6,373	1,366	382	127	221	2,096	7.34
3	5,007	1,073	300	100	506	1,979	6.93
4	3,934	874	236	79	821	2,010	7.04
5	3,060	874	184	61	1,160	2,279	7.98
6	2,186	874	131	44	1,515	2,564	8.97
7	1,312	874	79	26	1,885	2,864	10.02
8	438	437	13	4	1,085	1,539	10.77
TOTAL		\$7,137	\$1,539	\$512	\$7,215	\$16,403	

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

\$7,138 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

Mulch Layer, 1 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	68	56	19	158	301	3.01
120	21.0	80	57	19	189	345	2.88
140	18.0	91	59	20	221	391	2.79
160	16.0	102	60	20	252	434	2.71
180	14.0	112	62	21	284	479	2.66
200	13.0	122	63	21	315	521	2.61
220	11.0	131	64	21	347	563	2.56
240	10.0	140	66	22	378	606	2.53
260	10.0	148	67	22	410	647	2.49
280	9.0	157	68	23	441	689	2.46
300	8.0	165	69	23	473	730	2.43
320	8.0	172	70	23	504	769	2.40
340	7.0	180	71	24	536	811	2.39
360	7.0	187	72	24	567	850	2.36
380	7.0	195	72	24	599	890	2.34
400	6.0	202	73	24	630	929	2.32
420	6.0	209	74	25	662	970	2.31
440	6.0	216	75	25	693	1,009	2.29

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	1,751	188	53	18	20	279	1.56
2	1,563	335	94	31	161	621	1.74
3	1,228	263	74	25	322	684	1.92
4	965	214	58	19	482	773	2.16
5	751	214	45	15	643	917	2.57
6	537	214	32	11	804	1,061	2.97
7	323	214	19	6	965	1,204	3.37
8	109	107	3	1	543	654	3.66
TOTAL		\$1,749	\$378	\$126	\$3,940	\$6,193	

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

\$1,751 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.360, 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

Row Checker, 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	25.0	88	73	24	57	242	2.42
120	21.0	104	75	25	68	272	2.27
140	18.0	119	76	25	80	300	2.14
160	16.0	133	78	26	91	328	2.05
180	14.0	146	80	27	102	355	1.97
200	13.0	158	82	27	114	381	1.91
220	11.0	170	84	28	125	407	1.85
240	10.0	182	85	28	137	432	1.80
260	10.0	193	87	29	148	457	1.76
280	9.0	203	88	29	159	479	1.71
300	8.0	214	89	30	171	504	1.68
320	8.0	224	91	30	182	527	1.65
340	7.0	234	92	31	193	550	1.62
360	7.0	244	93	31	205	573	1.59
380	7.0	253	94	31	216	594	1.56
400	6.0	262	95	32	228	617	1.54
420	6.0	271	96	32	239	638	1.52
440	6.0	280	97	32	250	659	1.50

**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	2,275	244	68	23	46	381	2.13
2	2,031	435	122	41	146	744	2.08
3	1,596	342	96	32	181	651	1.82
4	1,254	279	75	25	205	584	1.64
5	975	279	59	20	223	581	1.63
6	696	279	42	14	239	574	1.61
7	417	279	25	8	252	564	1.58
8	138	139	4	1	131	275	1.54
TOTAL		\$2,276	\$491	\$164	\$1,423	\$4,354	

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

\$2,275 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, 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

Power Mulcher, 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	374	848	8.48
120	17.0	287	177	59	449	972	8.10
140	14.0	326	182	61	524	1,093	7.81
160	13.0	362	187	62	599	1,210	7.56
180	11.0	396	192	64	674	1,326	7.37
200	10.0	428	196	65	749	1,438	7.19
220	9.0	459	201	67	823	1,550	7.05
240	8.0	489	204	68	898	1,659	6.91
260	8.0	517	208	69	973	1,767	6.80
280	7.0	545	211	70	1,048	1,874	6.69
300	7.0	573	215	72	1,123	1,983	6.61
320	6.0	599	218	73	1,198	2,088	6.53
340	6.0	625	220	73	1,272	2,190	6.44
360	6.0	651	223	74	1,347	2,295	6.38
380	5.0	676	225	75	1,422	2,398	6.31
400	5.0	701	228	76	1,497	2,502	6.26
420	5.0	726	230	77	1,572	2,605	6.20
440	5.0	750	232	77	1,647	2,706	6.15

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	5,198	557	156	52	38	803	5.62
2	4,641	995	278	93	306	1,672	5.85
3	3,646	781	219	73	611	1,684	5.89
4	2,865	637	172	57	916	1,782	6.24
5	2,228	637	134	45	1,222	2,038	7.13
6	1,591	637	95	32	1,528	2,292	8.02
7	954	637	57	19	1,833	2,546	8.91
8	317	318	10	3	1,031	1,362	9.53
TOTAL		\$5,199	\$1,121	\$374	\$7,485	\$14,179	

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

\$5,198 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.360, 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

Power Mulcher, 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	405	282	94	615	1,396	13.96
120	17.0	472	290	97	738	1,597	13.31
140	14.0	535	299	100	861	1,795	12.82
160	13.0	594	307	102	984	1,987	12.42
180	11.0	650	315	105	1,107	2,177	12.09
200	10.0	703	323	108	1,229	2,363	11.82
220	9.0	754	329	110	1,352	2,545	11.57
240	8.0	802	336	112	1,475	2,725	11.35
260	8.0	850	342	114	1,598	2,904	11.17
280	7.0	896	347	116	1,721	3,080	11.00
300	7.0	940	352	117	1,844	3,253	10.84
320	6.0	984	357	119	1,967	3,427	10.71
340	6.0	1,027	362	121	2,090	3,600	10.59
360	6.0	1,069	366	122	2,213	3,770	10.47
380	5.0	1,111	370	123	2,336	3,940	10.37
400	5.0	1,151	374	125	2,459	4,109	10.27
420	5.0	1,192	378	126	2,582	4,278	10.19
440	5.0	1,232	381	127	2,705	4,445	10.10

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	8,538	915	256	85	63	1,319	9.23
2	7,623	1,634	457	152	502	2,745	9.61
3	5,989	1,284	359	120	1,003	2,766	9.68
4	4,705	1,046	282	94	1,506	2,928	10.25
5	3,659	1,046	220	73	2,007	3,346	11.71
6	2,613	1,046	157	52	2,509	3,764	13.17
7	1,567	1,046	94	31	3,011	4,182	14.64
8	521	523	16	5	1,694	2,238	15.67
TOTAL		\$8,540	\$1,841	\$612	\$12,295	\$23,288	

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

\$8,538 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 2,000 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.360, 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

Rowbuck, 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	55	86	29	94	318	6.36
70	25.0	76	86	29	94	318	4.54
90	25.0	97	87	29	94	317	3.52
110	23.0	116	89	30	103	338	3.07
130	19.0	134	91	30	122	377	2.90
150	17.0	151	93	31	140	415	2.77
170	15.0	168	95	32	159	454	2.67
190	13.0	183	98	33	178	492	2.59
210	12.0	198	100	33	197	528	2.51
230	11.0	212	102	34	215	563	2.45
250	10.0	225	103	34	234	596	2.38
270	9.0	238	105	35	253	631	2.34
290	9.0	251	107	36	271	665	2.29
310	8.0	264	108	36	290	698	2.25
330	8.0	275	110	37	309	731	2.22
350	7.0	287	111	37	328	763	2.18
370	7.0	299	113	38	346	796	2.15
390	6.0	310	114	38	365	827	2.12

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	2,738	293	82	27	26	428	2.40
2	2,445	524	147	49	145	865	2.42
3	1,921	412	115	38	235	800	2.24
4	1,509	335	91	30	314	770	2.16
5	1,174	335	70	23	384	812	2.27
6	839	335	50	17	449	851	2.38
7	504	335	30	10	510	885	2.48
8	169	168	5	2	277	452	2.53
TOTAL		\$2,737	\$590	\$196	\$2,340	\$5,863	

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

\$2,738 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,500 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

Rototiller, 6'

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	126	122	41	125	440	8.80
70	21.0	172	126	42	146	486	6.94
90	17.0	213	131	44	187	575	6.39
110	14.0	250	136	45	229	660	6.00
130	12.0	285	141	47	270	743	5.72
150	10.0	317	145	48	312	822	5.48
170	9.0	347	149	50	353	899	5.29
190	8.0	376	153	51	395	975	5.13
210	7.0	404	157	52	437	1,050	5.00
230	7.0	431	160	53	478	1,122	4.88
250	6.0	457	163	54	520	1,194	4.78
270	6.0	482	165	55	561	1,263	4.68
290	5.0	507	168	56	603	1,334	4.60
310	5.0	531	170	57	644	1,402	4.52
330	5.0	555	172	57	686	1,470	4.45
350	4.0	579	174	58	728	1,539	4.40
370	4.0	602	176	59	769	1,606	4.34
390	4.0	626	178	59	811	1,674	4.29

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	3,850	413	116	39	16	584	5.45
2	3,437	737	206	69	127	1,139	5.32
3	2,700	579	162	54	255	1,050	4.90
4	2,121	472	127	42	382	1,023	4.77
5	1,649	472	99	33	509	1,113	5.19
6	1,177	472	71	24	636	1,203	5.61
7	705	472	42	14	764	1,292	6.03
8	233	236	7	2	430	675	6.30
TOTAL		\$3,853	\$830	\$277	\$3,119	\$8,079	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 214

\$3,850 Purchase Price, Without Sales Tax, Quoted Dec. 2002
 1,500 Hours To Wearout, 25 Years Maximum Life
 RFV Group-> 3, Rep. Factor 1 -> 0.360, 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

Disk-Lister, 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	908	632	211	560	2,311	23.11
120	17.0	1,060	652	217	672	2,601	21.68
140	14.0	1,201	671	224	785	2,881	20.58
160	13.0	1,333	690	230	897	3,150	19.69
180	11.0	1,458	707	236	1,009	3,410	18.94
200	10.0	1,578	724	241	1,121	3,664	18.32
220	9.0	1,691	739	246	1,233	3,909	17.77
240	8.0	1,801	754	251	1,345	4,151	17.30
260	8.0	1,907	767	256	1,457	4,387	16.87
280	7.0	2,010	779	260	1,569	4,618	16.49
300	7.0	2,111	791	264	1,681	4,847	16.16
320	6.0	2,209	802	267	1,793	5,071	15.85
340	6.0	2,305	812	271	1,905	5,293	15.57
360	6.0	2,400	822	274	2,017	5,513	15.31
380	5.0	2,493	831	277	2,129	5,730	15.08
400	5.0	2,584	840	280	2,242	5,946	14.87
420	5.0	2,675	848	283	2,354	6,160	14.67
440	5.0	2,764	856	285	2,466	6,371	14.48

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	19,164	2,053	575	192	126	2,946	20.62
2	17,111	3,667	1,027	342	691	5,727	20.04
3	13,444	2,881	807	269	1,130	5,087	17.80
4	10,563	2,347	634	211	1,503	4,695	16.43
5	8,216	2,347	493	164	1,838	4,842	16.95
6	5,869	2,347	352	117	2,150	4,966	17.38
7	3,522	2,347	211	70	2,443	5,071	17.75
8	1,175	1,174	35	12	1,327	2,548	17.84
TOTAL		\$19,163	\$4,134	\$1,377	\$11,208	\$35,882	

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

\$19,164 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

Disk-Lister, 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	1,281	891	297	790	3,259	32.59
120	17.0	1,495	919	306	948	3,668	30.57
140	14.0	1,694	947	316	1,106	4,063	29.02
160	13.0	1,880	973	324	1,264	4,441	27.76
180	11.0	2,057	998	333	1,422	4,810	26.72
200	10.0	2,225	1,021	340	1,581	5,167	25.84
220	9.0	2,385	1,043	348	1,739	5,515	25.07
240	8.0	2,540	1,063	354	1,897	5,854	24.39
260	8.0	2,690	1,082	361	2,055	6,188	23.80
280	7.0	2,835	1,099	366	2,213	6,513	23.26
300	7.0	2,977	1,116	372	2,371	6,836	22.79
320	6.0	3,115	1,131	377	2,529	7,152	22.35
340	6.0	3,251	1,145	382	2,687	7,465	21.96
360	6.0	3,384	1,159	386	2,845	7,774	21.59
380	5.0	3,515	1,172	391	3,003	8,081	21.27
400	5.0	3,645	1,184	395	3,161	8,385	20.96
420	5.0	3,772	1,196	399	3,319	8,686	20.68
440	5.0	3,898	1,207	402	3,477	8,984	20.42

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	27,026	2,896	811	270	178	4,155	29.09
2	24,130	5,171	1,448	483	974	8,076	28.27
3	18,959	4,063	1,138	379	1,594	7,174	25.11
4	14,896	3,310	894	298	2,119	6,621	23.17
5	11,586	3,310	695	232	2,593	6,830	23.91
6	8,276	3,310	497	166	3,032	7,005	24.52
7	4,966	3,310	298	99	3,444	7,151	25.03
8	1,656	1,655	50	17	1,871	3,593	25.15
TOTAL		\$27,025	\$5,831	\$1,944	\$15,805	\$50,605	

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

\$27,026 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

Bed Roller, 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	444	309	103	185	1,041	10.41
120	17.0	518	319	106	221	1,164	9.70
140	14.0	587	328	109	258	1,282	9.16
160	13.0	652	337	112	295	1,396	8.73
180	11.0	713	346	115	332	1,506	8.37
200	10.0	771	354	118	369	1,612	8.06
220	9.0	827	361	120	406	1,714	7.79
240	8.0	880	368	123	443	1,814	7.56
260	8.0	932	375	125	480	1,912	7.35
280	7.0	983	381	127	517	2,008	7.17
300	7.0	1,032	387	129	554	2,102	7.01
320	6.0	1,080	392	131	590	2,193	6.85
340	6.0	1,127	397	132	627	2,283	6.71
360	6.0	1,173	402	134	664	2,373	6.59
380	5.0	1,218	406	135	701	2,460	6.47
400	5.0	1,263	410	137	738	2,548	6.37
420	5.0	1,307	414	138	775	2,634	6.27
440	5.0	1,351	418	139	812	2,720	6.18

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	9,367	1,004	281	94	119	1,498	10.49
2	8,363	1,792	502	167	379	2,840	9.94
3	6,571	1,408	394	131	470	2,403	8.41
4	5,163	1,147	310	103	531	2,091	7.32
5	4,016	1,147	241	80	579	2,047	7.16
6	2,869	1,147	172	57	619	1,995	6.98
7	1,722	1,147	103	34	654	1,938	6.78
8	575	574	17	6	339	936	6.55
TOTAL		\$9,366	\$2,020	\$672	\$3,690	\$15,748	

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

\$9,367 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

Bed Roller, 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	602	419	140	250	1,411	14.11
120	17.0	703	432	144	300	1,579	13.16
140	14.0	796	445	148	350	1,739	12.42
160	13.0	884	457	152	400	1,893	11.83
180	11.0	967	469	156	450	2,042	11.34
200	10.0	1,046	480	160	500	2,186	10.93
220	9.0	1,121	490	163	551	2,325	10.57
240	8.0	1,194	500	167	601	2,462	10.26
260	8.0	1,264	508	169	651	2,592	9.97
280	7.0	1,333	517	172	701	2,723	9.73
300	7.0	1,399	524	175	751	2,849	9.50
320	6.0	1,464	532	177	801	2,974	9.29
340	6.0	1,528	538	179	851	3,096	9.11
360	6.0	1,591	545	182	901	3,219	8.94
380	5.0	1,652	551	184	951	3,338	8.78
400	5.0	1,713	557	186	1,001	3,457	8.64
420	5.0	1,773	562	187	1,051	3,573	8.51
440	5.0	1,833	567	189	1,101	3,690	8.39

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	12,704	1,361	381	127	162	2,031	14.22
2	11,343	2,431	681	227	514	3,853	13.49
3	8,912	1,910	535	178	636	3,259	11.41
4	7,002	1,556	420	140	721	2,837	9.93
5	5,446	1,556	327	109	785	2,777	9.72
6	3,890	1,556	233	78	840	2,707	9.47
7	2,334	1,556	140	47	887	2,630	9.21
8	778	778	23	8	460	1,269	8.88
TOTAL		\$12,704	\$2,740	\$914	\$5,005	\$21,363	

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

\$12,704 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

Root Cutter-Puller, 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	291	203	68	186	748	7.48
120	17.0	340	209	70	224	843	7.03
140	14.0	385	215	72	261	933	6.66
160	13.0	428	221	74	298	1,021	6.38
180	11.0	468	227	76	336	1,107	6.15
200	10.0	506	232	77	373	1,188	5.94
220	9.0	542	237	79	410	1,268	5.76
240	8.0	578	242	81	448	1,349	5.62
260	8.0	612	246	82	485	1,425	5.48
280	7.0	645	250	83	522	1,500	5.36
300	7.0	677	254	85	559	1,575	5.25
320	6.0	708	257	86	597	1,648	5.15
340	6.0	739	260	87	634	1,720	5.06
360	6.0	770	264	88	671	1,793	4.98
380	5.0	799	266	89	709	1,863	4.90
400	5.0	829	269	90	746	1,934	4.84
420	5.0	858	272	91	783	2,004	4.77
440	5.0	886	274	91	821	2,072	4.71

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	Total	Cost Per Hr
1	6,145	658	184	61	93	996	6.97
2	5,487	1,176	329	110	339	1,954	6.84
3	4,311	924	259	86	450	1,719	6.02
4	3,387	753	203	68	531	1,555	5.44
5	2,634	753	158	53	596	1,560	5.46
6	1,881	753	113	38	652	1,556	5.45
7	1,128	753	68	23	701	1,545	5.41
8	375	376	11	4	368	759	5.31
TOTAL		\$6,146	\$1,325	\$443	\$3,730	\$11,644	

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

\$6,145 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

Root Cutter-Puller, 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	404	281	94	259	1,038	10.38
120	17.0	471	290	97	310	1,168	9.73
140	14.0	534	299	100	362	1,295	9.25
160	13.0	593	307	102	414	1,416	8.85
180	11.0	649	315	105	466	1,535	8.53
200	10.0	702	322	107	517	1,648	8.24
220	9.0	752	329	110	569	1,760	8.00
240	8.0	801	335	112	621	1,869	7.79
260	8.0	848	341	114	673	1,976	7.60
280	7.0	894	347	116	724	2,081	7.43
300	7.0	939	352	117	776	2,184	7.28
320	6.0	983	357	119	828	2,287	7.15
340	6.0	1,025	361	120	880	2,386	7.02
360	6.0	1,067	366	122	931	2,486	6.91
380	5.0	1,109	370	123	983	2,585	6.80
400	5.0	1,150	374	125	1,035	2,684	6.71
420	5.0	1,190	377	126	1,087	2,780	6.62
440	5.0	1,230	381	127	1,138	2,876	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	8,525	913	256	85	129	1,383	9.68
2	7,612	1,631	457	152	470	2,710	9.49
3	5,981	1,282	359	120	625	2,386	8.35
4	4,699	1,044	282	94	737	2,157	7.55
5	3,655	1,044	219	73	827	2,163	7.57
6	2,611	1,044	157	52	904	2,157	7.55
7	1,567	1,044	94	31	973	2,142	7.50
8	523	522	16	5	509	1,052	7.36
TOTAL		\$8,524	\$1,840	\$612	\$5,174	\$16,150	

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

\$8,525 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