

## Seeder, Broadcast

**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	33	32	11	52	135	2.70
70	21.0	46	33	11	60	150	2.14
90	17.0	56	35	12	77	180	2.00
110	14.0	66	36	12	95	209	1.90
130	12.0	75	37	12	112	236	1.82
150	10.0	84	39	13	129	265	1.77
170	9.0	92	40	13	146	291	1.71
190	8.0	100	41	14	163	318	1.67
210	7.0	107	41	14	181	343	1.63
230	7.0	114	42	14	198	368	1.60
250	6.0	121	43	14	215	393	1.57
270	6.0	128	44	15	232	419	1.55
290	5.0	134	44	15	250	443	1.53
310	5.0	141	45	15	267	468	1.51
330	5.0	147	46	15	284	492	1.49
350	4.0	153	46	15	301	515	1.47
370	4.0	160	47	16	318	541	1.46
390	4.0	166	47	16	336	565	1.45

**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	1,020	109	31	10	5	155	1.45
2	911	195	55	18	46	314	1.47
3	716	153	43	14	98	308	1.44
4	563	125	34	11	152	322	1.50
5	438	125	26	9	209	369	1.72
6	313	125	19	6	268	418	1.95
7	188	125	11	4	327	467	2.18
8	63	62	2	1	186	251	2.34
<b>TOTAL</b>		<b>\$1,019</b>	<b>\$221</b>	<b>\$73</b>	<b>\$1,291</b>	<b>\$2,604</b>	

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

\$1,020 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.540, Rep. Factor 2 -> 2.1

6.00 % of Avg. Investment Charged for Opportunity Interest

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

## Grain Drill, 12' w/Fert Box

**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	399	385	128	364	1,356	27.12
70	21.0	542	397	132	425	1,496	21.37
90	17.0	672	413	138	547	1,770	19.67
110	14.0	790	430	143	668	2,031	18.46
130	12.0	899	445	148	790	2,282	17.55
150	10.0	1,000	459	153	911	2,523	16.82
170	9.0	1,096	472	157	1,033	2,758	16.22
190	8.0	1,187	484	161	1,154	2,986	15.72
210	7.0	1,275	494	165	1,276	3,210	15.29
230	7.0	1,359	504	168	1,397	3,428	14.90
250	6.0	1,442	513	171	1,519	3,645	14.58
270	6.0	1,522	521	174	1,640	3,857	14.29
290	5.0	1,600	529	176	1,762	4,067	14.02
310	5.0	1,677	536	179	1,883	4,275	13.79
330	5.0	1,753	543	181	2,005	4,482	13.58
350	4.0	1,828	549	183	2,126	4,686	13.39
370	4.0	1,902	555	185	2,248	4,890	13.22
390	4.0	1,974	561	187	2,369	5,091	13.05

**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	12,152	1,302	365	122	36	1,825	17.03
2	10,850	2,325	651	217	323	3,516	16.41
3	8,525	1,827	512	171	689	3,199	14.93
4	6,698	1,488	402	134	1,077	3,101	14.47
5	5,210	1,488	313	104	1,478	3,383	15.79
6	3,722	1,488	223	74	1,888	3,673	17.14
7	2,234	1,488	134	45	2,307	3,974	18.55
8	746	744	22	7	1,313	2,086	19.47
<b>TOTAL</b>		<b>\$12,150</b>	<b>\$2,622</b>	<b>\$874</b>	<b>\$9,111</b>	<b>\$24,757</b>	

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

\$12,152 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 1,500 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## Grain Drill, 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	416	401	134	380	1,414	28.28
70	21.0	566	414	138	444	1,562	22.31
90	17.0	701	431	144	570	1,846	20.51
110	14.0	824	448	149	697	2,118	19.25
130	12.0	938	464	155	824	2,381	18.32
150	10.0	1,044	479	160	951	2,634	17.56
170	9.0	1,143	492	164	1,077	2,876	16.92
190	8.0	1,239	505	168	1,204	3,116	16.40
210	7.0	1,330	516	172	1,331	3,349	15.95
230	7.0	1,418	526	175	1,458	3,577	15.55
250	6.0	1,504	535	178	1,584	3,801	15.20
270	6.0	1,587	544	181	1,711	4,023	14.90
290	5.0	1,669	552	184	1,838	4,243	14.63
310	5.0	1,750	559	186	1,965	4,460	14.39
330	5.0	1,829	566	189	2,091	4,675	14.17
350	4.0	1,907	573	191	2,218	4,889	13.97
370	4.0	1,984	579	193	2,345	5,101	13.79
390	4.0	2,060	585	195	2,472	5,312	13.62

**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	12,678	1,358	380	127	37	1,902	17.75
2	11,320	2,426	679	226	337	3,668	17.12
3	8,894	1,906	534	178	720	3,338	15.58
4	6,988	1,553	419	140	1,123	3,235	15.10
5	5,435	1,553	326	109	1,542	3,530	16.47
6	3,882	1,553	233	78	1,970	3,834	17.89
7	2,329	1,553	140	47	2,407	4,147	19.35
8	776	776	23	8	1,370	2,177	20.32
<b>TOTAL</b>		<b>\$12,678</b>	<b>\$2,734</b>	<b>\$913</b>	<b>\$9,506</b>	<b>\$25,831</b>	

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

\$12,678 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1

6.00 % of Avg. Investment Charged for Opportunity Interest

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

## Planter, Drill Type, 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
50	25.0	488	470	157	446	1,658	33.16
70	21.0	663	485	162	520	1,830	26.14
90	17.0	822	505	168	669	2,164	24.04
110	14.0	966	525	175	817	2,483	22.57
130	12.0	1,099	544	181	966	2,790	21.46
150	10.0	1,223	561	187	1,114	3,085	20.57
170	9.0	1,340	577	192	1,263	3,372	19.84
190	8.0	1,452	591	197	1,411	3,651	19.22
210	7.0	1,559	604	201	1,560	3,924	18.69
230	7.0	1,662	616	205	1,708	4,191	18.22
250	6.0	1,763	627	209	1,857	4,456	17.82
270	6.0	1,861	637	212	2,006	4,716	17.47
290	5.0	1,957	647	216	2,154	4,974	17.15
310	5.0	2,051	655	218	2,303	5,227	16.86
330	5.0	2,143	664	221	2,451	5,479	16.60
350	4.0	2,235	671	224	2,600	5,730	16.37
370	4.0	2,325	679	226	2,748	5,978	16.16
390	4.0	2,415	685	228	2,897	6,225	15.96

**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	14,860	1,592	446	149	44	2,231	20.82
2	13,268	2,843	796	265	395	4,299	20.06
3	10,425	2,234	626	209	843	3,912	18.26
4	8,191	1,820	491	164	1,317	3,792	17.70
5	6,371	1,820	382	127	1,807	4,136	19.30
6	4,551	1,820	273	91	2,309	4,493	20.97
7	2,731	1,820	164	55	2,821	4,860	22.68
8	911	910	27	9	1,606	2,552	23.82
<b>TOTAL</b>		<b>\$14,859</b>	<b>\$3,205</b>	<b>\$1,069</b>	<b>\$11,142</b>	<b>\$30,275</b>	

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

\$14,860 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 1,500 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

**Planter, Drill Type, 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
50	25.0	556	536	179	508	1,890	37.80
70	21.0	755	553	184	592	2,084	29.77
90	17.0	936	576	192	761	2,465	27.39
110	14.0	1,100	598	199	931	2,828	25.71
130	12.0	1,252	620	207	1,100	3,179	24.45
150	10.0	1,393	639	213	1,269	3,514	23.43
170	9.0	1,527	657	219	1,438	3,841	22.59
190	8.0	1,654	674	225	1,608	4,161	21.90
210	7.0	1,775	688	229	1,777	4,469	21.28
230	7.0	1,893	702	234	1,946	4,775	20.76
250	6.0	2,008	714	238	2,115	5,075	20.30
270	6.0	2,119	726	242	2,284	5,371	19.89
290	5.0	2,229	737	246	2,454	5,666	19.54
310	5.0	2,336	747	249	2,623	5,955	19.21
330	5.0	2,442	756	252	2,792	6,242	18.92
350	4.0	2,546	765	255	2,961	6,527	18.65
370	4.0	2,648	773	258	3,130	6,809	18.40
390	4.0	2,750	781	260	3,300	7,091	18.18

**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	16,926	1,814	508	169	50	2,541	23.72
2	15,112	3,238	907	302	450	4,897	22.85
3	11,874	2,544	712	237	960	4,453	20.78
4	9,330	2,073	560	187	1,500	4,320	20.16
5	7,257	2,073	435	145	2,058	4,711	21.98
6	5,184	2,073	311	104	2,630	5,118	23.88
7	3,111	2,073	187	62	3,214	5,536	25.83
8	1,038	1,037	31	10	1,829	2,907	27.13
<b>TOTAL</b>		<b>\$16,925</b>	<b>\$3,651</b>	<b>\$1,216</b>	<b>\$12,691</b>	<b>\$34,483</b>	

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

\$16,926 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1

6.00 % of Avg. Investment Charged for Opportunity Interest

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

## Planter, Drawn Drill Type, 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
50	25.0	709	683	228	647	2,408	48.16
70	21.0	963	705	235	755	2,658	37.97
90	17.0	1,194	734	245	971	3,144	34.93
110	14.0	1,404	763	254	1,187	3,608	32.80
130	12.0	1,597	790	263	1,403	4,053	31.18
150	10.0	1,777	815	272	1,619	4,483	29.89
170	9.0	1,947	838	279	1,834	4,898	28.81
190	8.0	2,109	859	286	2,050	5,304	27.92
210	7.0	2,265	878	293	2,266	5,702	27.15
230	7.0	2,415	895	298	2,482	6,090	26.48
250	6.0	2,561	911	304	2,698	6,474	25.90
270	6.0	2,703	926	309	2,913	6,851	25.37
290	5.0	2,842	939	313	3,129	7,223	24.91
310	5.0	2,979	952	317	3,345	7,593	24.49
330	5.0	3,114	964	321	3,561	7,960	24.12
350	4.0	3,247	975	325	3,777	8,324	23.78
370	4.0	3,378	986	329	3,992	8,685	23.47
390	4.0	3,508	996	332	4,208	9,044	23.19

**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	21,587	2,313	648	216	63	3,240	30.24
2	19,274	4,130	1,156	385	574	6,245	29.14
3	15,144	3,245	909	303	1,226	5,683	26.52
4	11,899	2,644	714	238	1,912	5,508	25.70
5	9,255	2,644	555	185	2,625	6,009	28.04
6	6,611	2,644	397	132	3,354	6,527	30.46
7	3,967	2,644	238	79	4,099	7,060	32.95
8	1,323	1,322	40	13	2,333	3,708	34.61
<b>TOTAL</b>		<b>\$21,586</b>	<b>\$4,657</b>	<b>\$1,551</b>	<b>\$16,186</b>	<b>\$43,980</b>	

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

\$21,587 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 1,500 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## Planter, Drawn Drill Type, 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
50	25.0	718	692	231	656	2,440	48.80
70	21.0	976	714	238	765	2,693	38.47
90	17.0	1,209	744	248	984	3,185	35.39
110	14.0	1,422	773	258	1,203	3,656	33.24
130	12.0	1,618	801	267	1,421	4,107	31.59
150	10.0	1,800	826	275	1,640	4,541	30.27
170	9.0	1,973	849	283	1,859	4,964	29.20
190	8.0	2,137	870	290	2,077	5,374	28.28
210	7.0	2,294	889	296	2,296	5,775	27.50
230	7.0	2,446	907	302	2,514	6,169	26.82
250	6.0	2,594	923	308	2,733	6,558	26.23
270	6.0	2,739	938	313	2,952	6,942	25.71
290	5.0	2,880	952	317	3,170	7,319	25.24
310	5.0	3,018	965	322	3,389	7,694	24.82
330	5.0	3,155	977	326	3,608	8,066	24.44
350	4.0	3,289	988	329	3,826	8,432	24.09
370	4.0	3,422	999	333	4,045	8,799	23.78
390	4.0	3,554	1,009	336	4,264	9,163	23.49

**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	21,871	2,343	656	219	64	3,282	30.63
2	19,528	4,185	1,172	391	582	6,330	29.54
3	15,343	3,288	921	307	1,241	5,757	26.87
4	12,055	2,679	723	241	1,938	5,581	26.04
5	9,376	2,679	563	188	2,659	6,089	28.42
6	6,697	2,679	402	134	3,398	6,613	30.86
7	4,018	2,679	241	80	4,153	7,153	33.38
8	1,339	1,339	40	13	2,364	3,756	35.06
<b>TOTAL</b>		<b>\$21,871</b>	<b>\$4,718</b>	<b>\$1,573</b>	<b>\$16,399</b>	<b>\$44,561</b>	

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

\$21,871 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 1,500 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## Planter, Potato, 3 Comp. 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
50	25.0	1,050	1,013	338	960	3,571	71.42
70	21.0	1,428	1,045	348	1,120	3,941	56.30
90	17.0	1,770	1,088	363	1,440	4,661	51.79
110	14.0	2,081	1,131	377	1,760	5,349	48.63
130	12.0	2,367	1,172	391	2,079	6,009	46.22
150	10.0	2,634	1,209	403	2,399	6,645	44.30
170	9.0	2,886	1,243	414	2,719	7,262	42.72
190	8.0	3,126	1,273	424	3,039	7,862	41.38
210	7.0	3,357	1,301	434	3,359	8,451	40.24
230	7.0	3,580	1,327	442	3,679	9,028	39.25
250	6.0	3,796	1,351	450	3,999	9,596	38.38
270	6.0	4,007	1,372	457	4,319	10,155	37.61
290	5.0	4,214	1,393	464	4,639	10,710	36.93
310	5.0	4,416	1,411	470	4,959	11,256	36.31
330	5.0	4,616	1,429	476	5,279	11,800	35.76
350	4.0	4,813	1,446	482	5,598	12,339	35.25
370	4.0	5,007	1,461	487	5,918	12,873	34.79
390	4.0	5,199	1,476	492	6,238	13,405	34.37

**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	32,000	3,429	960	320	94	4,803	44.83
2	28,571	6,122	1,714	571	850	9,257	43.20
3	22,449	4,810	1,347	449	1,817	8,423	39.31
4	17,639	3,920	1,058	353	2,836	8,167	38.11
5	13,719	3,920	823	274	3,890	8,907	41.57
6	9,799	3,920	588	196	4,972	9,676	45.15
7	5,879	3,920	353	118	6,076	10,467	48.85
8	1,959	1,960	59	20	3,458	5,497	51.31
<b>TOTAL</b>		<b>\$32,001</b>	<b>\$6,902</b>	<b>\$2,301</b>	<b>\$23,993</b>	<b>\$65,197</b>	

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

\$32,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 1,500 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins



## Planter, Potato, 3 Comp. 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
50	25.0	1,411	1,361	454	1,290	4,799	95.98
70	21.0	1,919	1,404	468	1,505	5,296	75.66
90	17.0	2,378	1,462	487	1,934	6,261	69.57
110	14.0	2,796	1,520	507	2,364	7,187	65.34
130	12.0	3,181	1,574	525	2,794	8,074	62.11
150	10.0	3,540	1,624	541	3,224	8,929	59.53
170	9.0	3,878	1,670	557	3,654	9,759	57.41
190	8.0	4,201	1,711	570	4,084	10,566	55.61
210	7.0	4,511	1,749	583	4,514	11,357	54.08
230	7.0	4,810	1,783	594	4,944	12,131	52.74
250	6.0	5,101	1,815	605	5,374	12,895	51.58
270	6.0	5,384	1,844	615	5,803	13,646	50.54
290	5.0	5,662	1,871	624	6,233	14,390	49.62
310	5.0	5,934	1,897	632	6,663	15,126	48.79
330	5.0	6,202	1,920	640	7,093	15,855	48.05
350	4.0	6,467	1,943	648	7,523	16,581	47.37
370	4.0	6,728	1,964	655	7,953	17,300	46.76
390	4.0	6,987	1,983	661	8,383	18,014	46.19

**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	43,000	4,607	1,290	430	126	6,453	60.23
2	38,393	8,227	2,304	768	1,143	12,442	58.06
3	30,166	6,464	1,810	603	2,441	11,318	52.82
4	23,702	5,267	1,422	474	3,811	10,974	51.21
5	18,435	5,267	1,106	369	5,227	11,969	55.86
6	13,168	5,267	790	263	6,682	13,002	60.68
7	7,901	5,267	474	158	8,164	14,063	65.63
8	2,634	2,634	79	26	4,647	7,386	68.94
<b>TOTAL</b>		<b>\$43,000</b>	<b>\$9,275</b>	<b>\$3,091</b>	<b>\$32,241</b>	<b>\$87,607</b>	

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

\$43,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 1,500 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## Planter, Planet Jr, 2 Row, 4 Unit

**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	96	32	91	338	6.76
70	21.0	135	99	33	106	373	5.33
90	17.0	167	103	34	136	440	4.89
110	14.0	197	107	36	166	506	4.60
130	12.0	224	111	37	197	569	4.38
150	10.0	249	114	38	227	628	4.19
170	9.0	273	118	39	257	687	4.04
190	8.0	296	120	40	287	743	3.91
210	7.0	317	123	41	318	799	3.80
230	7.0	339	125	42	348	854	3.71
250	6.0	359	128	43	378	908	3.63
270	6.0	379	130	43	408	960	3.56
290	5.0	398	132	44	439	1,013	3.49
310	5.0	418	133	44	469	1,064	3.43
330	5.0	436	135	45	499	1,115	3.38
350	4.0	455	137	46	529	1,167	3.33
370	4.0	474	138	46	560	1,218	3.29
390	4.0	492	140	47	590	1,269	3.25

**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	3,026	324	91	30	9	454	4.24
2	2,702	579	162	54	80	875	4.08
3	2,123	455	127	42	172	796	3.71
4	1,668	371	100	33	268	772	3.60
5	1,297	371	78	26	368	843	3.93
6	926	371	56	19	470	916	4.27
7	555	371	33	11	575	990	4.62
8	184	185	6	2	327	520	4.85
<b>TOTAL</b>		<b>\$3,027</b>	<b>\$653</b>	<b>\$217</b>	<b>\$2,269</b>	<b>\$6,166</b>	

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

\$3,026 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,500 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1

6.00 % of Avg. Investment Charged for Opportunity Interest

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

## Planter, Stanhay, 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
50	25.0	472	455	152	431	1,604	32.08
70	21.0	641	469	156	503	1,769	25.27
90	17.0	795	489	163	647	2,094	23.27
110	14.0	935	508	169	790	2,402	21.84
130	12.0	1,063	526	175	934	2,698	20.75
150	10.0	1,183	543	181	1,078	2,985	19.90
170	9.0	1,297	558	186	1,222	3,263	19.19
190	8.0	1,404	572	191	1,365	3,532	18.59
210	7.0	1,508	585	195	1,509	3,797	18.08
230	7.0	1,608	596	199	1,653	4,056	17.63
250	6.0	1,705	607	202	1,796	4,310	17.24
270	6.0	1,800	617	206	1,940	4,563	16.90
290	5.0	1,893	626	209	2,084	4,812	16.59
310	5.0	1,984	634	211	2,228	5,057	16.31
330	5.0	2,074	642	214	2,371	5,301	16.06
350	4.0	2,162	649	216	2,515	5,542	15.83
370	4.0	2,249	656	219	2,659	5,783	15.63
390	4.0	2,336	663	221	2,802	6,022	15.44

**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	14,375	1,540	431	144	42	2,157	20.13
2	12,835	2,750	770	257	382	4,159	19.41
3	10,085	2,161	605	202	816	3,784	17.66
4	7,924	1,761	475	158	1,274	3,668	17.12
5	6,163	1,761	370	123	1,748	4,002	18.68
6	4,402	1,761	264	88	2,233	4,346	20.28
7	2,641	1,761	158	53	2,730	4,702	21.94
8	880	880	26	9	1,553	2,468	23.03
<b>TOTAL</b>		<b>\$14,375</b>	<b>\$3,099</b>	<b>\$1,034</b>	<b>\$10,778</b>	<b>\$29,286</b>	

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

\$14,375 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 1,500 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## Planter, Flex, 2 Line

**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	29	28	9	27	99	1.98
70	21.0	40	29	10	31	110	1.57
90	17.0	49	30	10	40	129	1.43
110	14.0	58	31	10	49	148	1.35
130	12.0	66	32	11	58	167	1.28
150	10.0	73	33	11	66	183	1.22
170	9.0	80	34	11	75	200	1.18
190	8.0	87	35	12	84	218	1.15
210	7.0	93	36	12	93	234	1.11
230	7.0	99	37	12	102	250	1.09
250	6.0	105	37	12	111	265	1.06
270	6.0	111	38	13	120	282	1.04
290	5.0	117	39	13	128	297	1.02
310	5.0	122	39	13	137	311	1.00
330	5.0	128	40	13	146	327	0.99
350	4.0	133	40	13	155	341	0.97
370	4.0	139	40	13	164	356	0.96
390	4.0	144	41	14	173	372	0.95

**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	886	95	27	9	3	134	1.25
2	791	170	47	16	23	256	1.19
3	621	133	37	12	50	232	1.08
4	488	109	29	10	79	227	1.06
5	379	109	23	8	108	248	1.16
6	270	109	16	5	137	267	1.25
7	161	109	10	3	169	291	1.36
8	52	54	2	1	95	152	1.42
<b>TOTAL</b>		<b>\$888</b>	<b>\$191</b>	<b>\$64</b>	<b>\$664</b>	<b>\$1,807</b>	

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

\$886 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 1,500 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## Air Planter, 8 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
50	25.0	985	949	316	1,281	3,728	74.56
70	21.0	1,339	980	327	1,494	4,140	59.14
90	17.0	1,659	1,020	340	1,921	4,940	54.89
110	14.0	1,951	1,061	354	2,348	5,714	51.95
130	12.0	2,219	1,098	366	2,775	6,458	49.68
150	10.0	2,470	1,133	378	3,202	7,183	47.89
170	9.0	2,706	1,165	388	3,629	7,888	46.40
190	8.0	2,931	1,194	398	4,055	8,578	45.15
210	7.0	3,147	1,220	407	4,482	9,256	44.08
230	7.0	3,356	1,244	415	4,909	9,924	43.15
250	6.0	3,559	1,266	422	5,336	10,583	42.33
270	6.0	3,756	1,287	429	5,763	11,235	41.61
290	5.0	3,950	1,306	435	6,190	11,881	40.97
310	5.0	4,140	1,323	441	6,617	12,521	40.39
330	5.0	4,327	1,340	447	7,044	13,158	39.87
350	4.0	4,512	1,355	452	7,471	13,790	39.40
370	4.0	4,694	1,370	457	7,898	14,419	38.97
390	4.0	4,875	1,384	461	8,324	15,044	38.57

**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	30,000	3,214	900	300	1,036	5,450	50.87
2	26,786	5,740	1,607	536	3,286	11,169	52.12
3	21,046	4,510	1,263	421	4,074	10,268	47.92
4	16,536	3,675	992	331	4,607	9,605	44.82
5	12,861	3,675	772	257	5,024	9,728	45.40
6	9,186	3,675	551	184	5,373	9,783	45.65
7	5,511	3,675	331	110	5,676	9,792	45.70
8	1,836	1,837	55	18	2,941	4,851	45.28
<b>TOTAL</b>		<b>\$30,001</b>	<b>\$6,471</b>	<b>\$2,157</b>	<b>\$32,017</b>	<b>\$70,646</b>	

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

\$30,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 1,500 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.630, 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

## Transplanter, Veg, 2 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
50	25.0	146	141	47	134	498	9.96
70	21.0	199	146	49	156	550	7.86
90	17.0	247	152	51	201	651	7.23
110	14.0	290	158	53	245	746	6.78
130	12.0	330	163	54	290	837	6.44
150	10.0	367	168	56	334	925	6.17
170	9.0	402	173	58	379	1,012	5.95
190	8.0	436	177	59	424	1,096	5.77
210	7.0	468	181	60	468	1,177	5.60
230	7.0	499	185	62	513	1,259	5.47
250	6.0	529	188	63	557	1,337	5.35
270	6.0	559	191	64	602	1,416	5.24
290	5.0	587	194	65	647	1,493	5.15
310	5.0	615	197	66	691	1,569	5.06
330	5.0	643	199	66	736	1,644	4.98
350	4.0	671	201	67	780	1,719	4.91
370	4.0	698	204	68	825	1,795	4.85
390	4.0	725	206	69	869	1,869	4.79

**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	4,460	478	134	45	13	670	6.25
2	3,982	853	239	80	119	1,291	6.02
3	3,129	670	188	63	253	1,174	5.48
4	2,459	546	148	49	395	1,138	5.31
5	1,913	546	115	38	542	1,241	5.79
6	1,367	546	82	27	693	1,348	6.29
7	821	546	49	16	847	1,458	6.80
8	275	273	8	3	482	766	7.15
<b>TOTAL</b>		<b>\$4,458</b>	<b>\$963</b>	<b>\$321</b>	<b>\$3,344</b>	<b>\$9,086</b>	

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

\$4,460 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 1,500 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins

## Transplanter, Veg, 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
50	25.0	332	320	107	303	1,128	22.56
70	21.0	451	330	110	354	1,245	17.79
90	17.0	559	344	115	455	1,473	16.37
110	14.0	657	357	119	556	1,689	15.35
130	12.0	747	370	123	657	1,897	14.59
150	10.0	832	382	127	758	2,099	13.99
170	9.0	911	392	131	859	2,293	13.49
190	8.0	987	402	134	960	2,483	13.07
210	7.0	1,060	411	137	1,061	2,669	12.71
230	7.0	1,130	419	140	1,162	2,851	12.40
250	6.0	1,199	426	142	1,263	3,030	12.12
270	6.0	1,265	433	144	1,364	3,206	11.87
290	5.0	1,330	440	147	1,465	3,382	11.66
310	5.0	1,394	446	149	1,566	3,555	11.47
330	5.0	1,458	451	150	1,667	3,726	11.29
350	4.0	1,520	456	152	1,768	3,896	11.13
370	4.0	1,581	461	154	1,869	4,065	10.99
390	4.0	1,642	466	155	1,970	4,233	10.85

**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	10,104	1,083	303	101	30	1,517	14.16
2	9,021	1,933	541	180	268	2,922	13.64
3	7,088	1,519	425	142	574	2,660	12.41
4	5,569	1,238	334	111	895	2,578	12.03
5	4,331	1,238	260	87	1,229	2,814	13.13
6	3,093	1,238	186	62	1,570	3,056	14.26
7	1,855	1,238	111	37	1,918	3,304	15.42
8	617	619	19	6	1,092	1,736	16.20
<b>TOTAL</b>		<b>\$10,106</b>	<b>\$2,179</b>	<b>\$726</b>	<b>\$7,576</b>	<b>\$20,587</b>	

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

\$10,104 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 1,500 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.320, Rep. Factor 2 -> 2.1  
 6.00 % of Avg. Investment Charged for Opportunity Interest  
 2.00 % of Avg. Investment Charged for Property Tax, Housing & Ins