

**Fert. Side Dress Unit, 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	24.0	339	270	90	279	978	19.56
70	17.0	454	284	95	391	1,224	17.49
90	13.0	556	298	99	503	1,456	16.18
110	11.0	648	311	104	615	1,678	15.25
130	9.0	733	323	108	727	1,891	14.55
150	8.0	813	333	111	838	2,095	13.97
170	7.0	889	343	114	950	2,296	13.51
190	6.0	961	351	117	1,062	2,491	13.11
210	6.0	1,031	358	119	1,174	2,682	12.77
230	5.0	1,099	365	122	1,286	2,872	12.49
250	5.0	1,166	371	124	1,397	3,058	12.23
270	4.0	1,231	377	126	1,509	3,243	12.01
290	4.0	1,295	382	127	1,621	3,425	11.81
310	4.0	1,359	387	129	1,733	3,608	11.64
330	4.0	1,421	392	131	1,845	3,789	11.48
350	3.0	1,483	396	132	1,956	3,967	11.33
370	3.0	1,544	400	133	2,068	4,145	11.20
390	3.0	1,605	404	135	2,180	4,324	11.09

**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	8,400	900	252	84	217	1,453	16.95
2	7,500	1,607	450	150	688	2,895	16.89
3	5,893	1,263	354	118	854	2,589	15.10
4	4,630	1,029	278	93	965	2,365	13.80
5	3,601	1,029	216	72	1,053	2,370	13.83
6	2,572	1,029	154	51	1,125	2,359	13.76
7	1,543	1,029	93	31	1,189	2,342	13.66
8	514	514	15	5	616	1,150	13.42
<b>TOTAL</b>		<b>\$8,400</b>	<b>\$1,812</b>	<b>\$604</b>	<b>\$6,707</b>	<b>\$17,523</b>	

**NOTE:** Purchased At Midyear 1, Average Annual Hours Used Is 171

\$8,400 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,200 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

## Fert. Side Dress Unit, 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	24.0	375	299	100	309	1,083	21.66
70	17.0	502	315	105	433	1,355	19.36
90	13.0	615	330	110	557	1,612	17.91
110	11.0	718	345	115	681	1,859	16.90
130	9.0	812	358	119	804	2,093	16.10
150	8.0	900	369	123	928	2,320	15.47
170	7.0	984	379	126	1,052	2,541	14.95
190	6.0	1,064	388	129	1,176	2,757	14.51
210	6.0	1,142	397	132	1,300	2,971	14.15
230	5.0	1,217	404	135	1,423	3,179	13.82
250	5.0	1,291	411	137	1,547	3,386	13.54
270	4.0	1,363	417	139	1,671	3,590	13.30
290	4.0	1,434	423	141	1,795	3,793	13.08
310	4.0	1,504	428	143	1,918	3,993	12.88
330	4.0	1,574	434	145	2,042	4,195	12.71
350	3.0	1,642	438	146	2,166	4,392	12.55
370	3.0	1,710	443	148	2,290	4,591	12.41
390	3.0	1,777	447	149	2,413	4,786	12.27

**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	9,300	996	279	93	240	1,608	18.76
2	8,304	1,779	498	166	762	3,205	18.70
3	6,525	1,398	392	131	945	2,866	16.72
4	5,127	1,139	308	103	1,069	2,619	15.28
5	3,988	1,139	239	80	1,165	2,623	15.30
6	2,849	1,139	171	57	1,247	2,614	15.25
7	1,710	1,139	103	34	1,316	2,592	15.12
8	571	570	17	6	682	1,275	14.88
<b>TOTAL</b>		<b>\$9,299</b>	<b>\$2,007</b>	<b>\$670</b>	<b>\$7,426</b>	<b>\$19,402</b>	

NOTE: Purchased At Midyear 1, Average Annual Hours Used Is 171

\$9,300 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,200 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

## Fertilizer Injector, 3 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	24.0	258	206	69	213	746	14.92
70	17.0	345	216	72	298	931	13.30
90	13.0	423	227	76	383	1,109	12.32
110	11.0	493	237	79	468	1,277	11.61
130	9.0	558	246	82	553	1,439	11.07
150	8.0	619	254	85	638	1,596	10.64
170	7.0	676	261	87	723	1,747	10.28
190	6.0	731	267	89	808	1,895	9.97
210	6.0	785	273	91	893	2,042	9.72
230	5.0	836	278	93	978	2,185	9.50
250	5.0	887	282	94	1,063	2,326	9.30
270	4.0	937	287	96	1,148	2,468	9.14
290	4.0	986	291	97	1,233	2,607	8.99
310	4.0	1,034	294	98	1,318	2,744	8.85
330	4.0	1,081	298	99	1,403	2,881	8.73
350	3.0	1,128	301	100	1,488	3,017	8.62
370	3.0	1,175	304	101	1,573	3,153	8.52
390	3.0	1,221	307	102	1,659	3,289	8.43

**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	6,391	685	192	64	165	1,106	12.90
2	5,706	1,223	342	114	524	2,203	12.85
3	4,483	961	269	90	649	1,969	11.49
4	3,522	783	211	70	735	1,799	10.49
5	2,739	783	164	55	800	1,802	10.51
6	1,956	783	117	39	857	1,796	10.48
7	1,173	783	70	23	905	1,781	10.39
8	390	391	12	4	468	875	10.21
<b>TOTAL</b>		<b>\$6,392</b>	<b>\$1,377</b>	<b>\$459</b>	<b>\$5,103</b>	<b>\$13,331</b>	

**NOTE:** Purchased At Midyear 1, Average Annual Hours Used Is 171

\$6,391 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 1,200 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

## Fertilizer Injector, 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	24.0	322	257	86	266	931	18.62
70	17.0	432	270	90	372	1,164	16.63
90	13.0	529	284	95	478	1,386	15.40
110	11.0	616	296	99	585	1,596	14.51
130	9.0	697	307	102	691	1,797	13.82
150	8.0	773	317	106	797	1,993	13.29
170	7.0	845	326	109	904	2,184	12.85
190	6.0	914	334	111	1,010	2,369	12.47
210	6.0	981	341	114	1,116	2,552	12.15
230	5.0	1,046	347	116	1,223	2,732	11.88
250	5.0	1,109	353	118	1,329	2,909	11.64
270	4.0	1,171	358	119	1,435	3,083	11.42
290	4.0	1,232	363	121	1,542	3,258	11.23
310	4.0	1,292	368	123	1,648	3,431	11.07
330	4.0	1,352	372	124	1,754	3,602	10.92
350	3.0	1,411	377	126	1,861	3,775	10.79
370	3.0	1,469	380	127	1,967	3,943	10.66
390	3.0	1,527	384	128	2,073	4,112	10.54

**TABLE B. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE MACRS METHOD (7-year PROPERTY)**

Beg Year	Book Value	Depr	Opp Int	Thi	Repairs	Total	Cost Per Hr
1	7,989	856	240	80	206	1,382	16.12
2	7,133	1,529	428	143	655	2,755	16.07
3	5,604	1,201	336	112	812	2,461	14.36
4	4,403	979	264	88	918	2,249	13.12
5	3,424	979	205	68	1,001	2,253	13.14
6	2,445	979	147	49	1,070	2,245	13.10
7	1,466	979	88	29	1,131	2,227	12.99
8	487	489	15	5	586	1,095	12.78
<b>TOTAL</b>		<b>\$7,991</b>	<b>\$1,723</b>	<b>\$574</b>	<b>\$6,379</b>	<b>\$16,667</b>	

**NOTE:** Purchased At Midyear 1, Average Annual Hours Used Is 171

\$7,989 Purchase Price, Without Sales Tax, Quoted Dec. 2002

1,200 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

## Fertilizer Injector, 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	24.0	421	336	112	348	1,217	24.34
70	17.0	564	354	118	487	1,523	21.76
90	13.0	691	371	124	626	1,812	20.13
110	11.0	806	387	129	765	2,087	18.97
130	9.0	912	402	134	904	2,352	18.09
150	8.0	1,011	415	138	1,043	2,607	17.38
170	7.0	1,105	426	142	1,182	2,855	16.79
190	6.0	1,195	436	145	1,321	3,097	16.30
210	6.0	1,283	446	149	1,460	3,338	15.90
230	5.0	1,367	454	151	1,599	3,571	15.53
250	5.0	1,450	462	154	1,738	3,804	15.22
270	4.0	1,531	469	156	1,877	4,033	14.94
290	4.0	1,611	475	158	2,016	4,260	14.69
310	4.0	1,690	481	160	2,155	4,486	14.47
330	4.0	1,768	487	162	2,294	4,711	14.28
350	3.0	1,845	493	164	2,433	4,935	14.10
370	3.0	1,921	498	166	2,572	5,157	13.94
390	3.0	1,996	502	167	2,711	5,376	13.78

**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	10,448	1,119	313	104	270	1,806	21.07
2	9,329	1,999	560	187	856	3,602	21.01
3	7,330	1,571	440	147	1,062	3,220	18.78
4	5,759	1,280	346	115	1,200	2,941	17.16
5	4,479	1,280	269	90	1,309	2,948	17.20
6	3,199	1,280	192	64	1,401	2,937	17.13
7	1,919	1,280	115	38	1,479	2,912	16.99
8	639	640	19	6	766	1,431	16.70
<b>TOTAL</b>		<b>\$10,449</b>	<b>\$2,254</b>	<b>\$751</b>	<b>\$8,343</b>	<b>\$21,797</b>	

**NOTE:** Purchased At Midyear 1, Average Annual Hours Used Is 171

\$10,448 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 1,200 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