

### 3 Point Guidance Hitch

**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	235	227	76	753	1,338	13.38
120	25.0	278	229	76	753	1,336	11.13
140	21.0	320	234	78	879	1,511	10.79
160	19.0	359	239	80	1,004	1,682	10.51
180	17.0	396	244	81	1,130	1,851	10.28
200	15.0	432	249	83	1,255	2,019	10.10
220	14.0	466	253	84	1,381	2,184	9.93
240	13.0	498	258	86	1,506	2,348	9.78
260	12.0	530	262	87	1,632	2,511	9.66
280	11.0	560	267	89	1,757	2,673	9.55
300	10.0	590	271	90	1,883	2,834	9.45
320	9.0	618	274	91	2,008	2,991	9.35
340	9.0	646	278	93	2,134	3,151	9.27
360	8.0	673	282	94	2,259	3,308	9.19
380	8.0	700	285	95	2,385	3,465	9.12
400	8.0	726	288	96	2,510	3,620	9.05
420	7.0	752	291	97	2,636	3,776	8.99
440	7.0	777	294	98	2,761	3,930	8.93

**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	7,164	768	215	72	609	1,664	7.77
2	6,396	1,371	384	128	1,932	3,815	8.90
3	5,025	1,077	302	101	2,396	3,876	9.04
4	3,948	878	237	79	2,709	3,903	9.11
5	3,070	878	184	61	2,954	4,077	9.51
6	2,192	878	132	44	3,159	4,213	9.83
7	1,314	878	79	26	3,338	4,321	10.08
8	436	439	13	4	1,729	2,185	10.20
<b>TOTAL</b>		<b>\$7,167</b>	<b>\$1,546</b>	<b>\$515</b>	<b>\$18,826</b>	<b>\$28,054</b>	

**NOTE:** Purchased At Midyear 1, Average Annual Hours Used Is 428

\$7,164 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 3,000 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

## Brush Rake

**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	104	162	54	431	855	17.10
70	25.0	144	163	54	431	854	12.20
90	25.0	183	165	55	431	855	9.50
110	23.0	220	168	56	474	918	8.35
130	19.0	255	173	58	561	1,047	8.05
150	17.0	288	177	59	647	1,171	7.81
170	15.0	318	181	60	733	1,292	7.60
190	13.0	348	185	62	819	1,414	7.44
210	12.0	376	189	63	906	1,534	7.30
230	11.0	402	193	64	992	1,651	7.18
250	10.0	428	196	65	1,078	1,767	7.07
270	9.0	453	200	67	1,164	1,884	6.98
290	9.0	477	203	68	1,251	1,999	6.89
310	8.0	500	206	69	1,337	2,112	6.81
330	8.0	523	209	70	1,423	2,225	6.74
350	7.0	545	211	70	1,509	2,335	6.67
370	7.0	567	214	71	1,596	2,448	6.62
390	6.0	589	216	72	1,682	2,559	6.56

**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	349	1,114	6.24
2	4,643	995	279	93	1,106	2,473	6.92
3	3,648	782	219	73	1,372	2,446	6.85
4	2,866	637	172	57	1,552	2,418	6.77
5	2,229	637	134	45	1,691	2,507	7.02
6	1,592	637	96	32	1,810	2,575	7.21
7	955	637	57	19	1,911	2,624	7.35
8	318	318	10	3	990	1,321	7.40
<b>TOTAL</b>		<b>\$5,200</b>	<b>\$1,123</b>	<b>\$374</b>	<b>\$10,781</b>	<b>\$17,478</b>	

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

\$5,200 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,500 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

## Cane Trimmer, 1 Head

**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	50	62	21	59	221	4.42
70	25.0	69	63	21	59	221	3.16
90	22.0	86	65	22	66	239	2.66
110	18.0	103	67	22	81	273	2.48
130	15.0	118	69	23	96	306	2.35
150	13.0	132	71	24	111	338	2.25
170	12.0	145	73	24	125	367	2.16
190	11.0	158	75	25	140	398	2.09
210	10.0	170	76	25	155	426	2.03
230	9.0	182	78	26	170	456	1.98
250	8.0	193	79	26	184	482	1.93
270	7.0	204	80	27	199	510	1.89
290	7.0	215	82	27	214	538	1.86
310	6.0	225	83	28	228	564	1.82
330	6.0	235	84	28	243	590	1.79
350	6.0	245	85	28	258	616	1.76
370	5.0	255	86	29	273	643	1.74
390	5.0	264	87	29	287	667	1.71

**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	1,995	214	60	20	37	331	2.32
2	1,781	382	107	36	134	659	2.31
3	1,399	300	84	28	178	590	2.07
4	1,099	244	66	22	210	542	1.90
5	855	244	51	17	235	547	1.91
6	611	244	37	12	258	551	1.93
7	367	244	22	7	277	550	1.93
8	123	122	4	1	145	272	1.90
<b>TOTAL</b>		<b>\$1,994</b>	<b>\$431</b>	<b>\$143</b>	<b>\$1,474</b>	<b>\$4,042</b>	

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

\$1,995 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

## Rotary Stalk Cutter, 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	144	181	60	171	642	12.84
70	25.0	198	183	61	171	642	9.17
90	22.0	249	187	62	192	690	7.67
110	18.0	297	193	64	234	788	7.16
130	15.0	341	199	66	277	883	6.79
150	13.0	382	205	68	320	975	6.50
170	12.0	421	210	70	362	1,062	6.25
190	11.0	457	215	72	405	1,149	6.05
210	10.0	492	220	73	448	1,233	5.87
230	9.0	526	225	75	490	1,316	5.72
250	8.0	558	229	76	533	1,396	5.58
270	7.0	590	233	78	575	1,476	5.47
290	7.0	620	236	79	618	1,553	5.36
310	6.0	650	240	80	661	1,631	5.26
330	6.0	679	243	81	703	1,706	5.17
350	6.0	708	246	82	746	1,782	5.09
370	5.0	736	249	83	789	1,857	5.02
390	5.0	764	251	84	831	1,930	4.95

**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	5,769	618	173	58	106	955	6.69
2	5,151	1,104	309	103	387	1,903	6.66
3	4,047	867	243	81	516	1,707	5.97
4	3,180	707	191	64	606	1,568	5.49
5	2,473	707	148	49	681	1,585	5.55
6	1,766	707	106	35	745	1,593	5.58
7	1,059	707	64	21	802	1,594	5.58
8	352	353	11	4	420	788	5.52
<b>TOTAL</b>		<b>\$5,770</b>	<b>\$1,245</b>	<b>\$415</b>	<b>\$4,263</b>	<b>\$11,693</b>	

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

\$5,769 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

## Rotary Stalk Cutter, 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	226	285	95	269	1,011	20.22
70	25.0	313	289	96	269	1,011	14.44
90	22.0	393	296	99	303	1,091	12.12
110	18.0	468	305	102	370	1,245	11.32
130	15.0	537	314	105	437	1,393	10.72
150	13.0	602	323	108	504	1,537	10.25
170	12.0	663	332	111	571	1,677	9.86
190	11.0	721	340	113	639	1,813	9.54
210	10.0	776	347	116	706	1,945	9.26
230	9.0	829	354	118	773	2,074	9.02
250	8.0	881	361	120	840	2,202	8.81
270	7.0	930	367	122	908	2,327	8.62
290	7.0	978	373	124	975	2,450	8.45
310	6.0	1,025	378	126	1,042	2,571	8.29
330	6.0	1,072	383	128	1,109	2,692	8.16
350	6.0	1,117	388	129	1,176	2,810	8.03
370	5.0	1,161	392	131	1,244	2,928	7.91
390	5.0	1,205	397	132	1,311	3,045	7.81

**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	9,098	975	273	91	167	1,506	10.54
2	8,123	1,741	487	162	611	3,001	10.50
3	6,382	1,368	383	128	812	2,691	9.42
4	5,014	1,114	301	100	957	2,472	8.65
5	3,900	1,114	234	78	1,075	2,501	8.75
6	2,786	1,114	167	56	1,174	2,511	8.79
7	1,672	1,114	100	33	1,264	2,511	8.79
8	558	557	17	6	663	1,243	8.70
<b>TOTAL</b>		<b>\$9,097</b>	<b>\$1,962</b>	<b>\$654</b>	<b>\$6,723</b>	<b>\$18,436</b>	

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

\$9,098 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

## Row Crop Shredder, 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	321	404	135	381	1,434	28.68
70	25.0	443	409	136	381	1,433	20.47
90	22.0	557	419	140	429	1,545	17.17
110	18.0	663	432	144	524	1,763	16.03
130	15.0	762	445	148	620	1,975	15.19
150	13.0	854	458	153	715	2,180	14.53
170	12.0	940	470	157	810	2,377	13.98
190	11.0	1,022	482	161	906	2,571	13.53
210	10.0	1,101	493	164	1,001	2,759	13.14
230	9.0	1,176	503	168	1,096	2,943	12.80
250	8.0	1,248	512	171	1,192	3,123	12.49
270	7.0	1,319	521	174	1,287	3,301	12.23
290	7.0	1,387	529	176	1,382	3,474	11.98
310	6.0	1,454	536	179	1,477	3,646	11.76
330	6.0	1,519	543	181	1,573	3,816	11.56
350	6.0	1,584	550	183	1,668	3,985	11.39
370	5.0	1,647	556	185	1,763	4,151	11.22
390	5.0	1,709	562	187	1,859	4,317	11.07

**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	12,900	1,382	387	129	237	2,135	14.95
2	11,518	2,468	691	230	866	4,255	14.89
3	9,050	1,939	543	181	1,152	3,815	13.35
4	7,111	1,580	427	142	1,357	3,506	12.27
5	5,531	1,580	332	111	1,523	3,546	12.41
6	3,951	1,580	237	79	1,666	3,562	12.47
7	2,371	1,580	142	47	1,792	3,561	12.46
8	791	790	24	8	939	1,761	12.33
<b>TOTAL</b>		<b>\$12,899</b>	<b>\$2,783</b>	<b>\$927</b>	<b>\$9,532</b>	<b>\$26,141</b>	

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

\$12,900 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

## Flail Mower, PTO

**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	176	222	74	423	1,001	20.02
70	25.0	243	224	75	423	1,000	14.29
90	22.0	306	230	77	476	1,089	12.10
110	18.0	364	237	79	582	1,262	11.47
130	15.0	418	244	81	687	1,430	11.00
150	13.0	468	251	84	793	1,596	10.64
170	12.0	516	258	86	899	1,759	10.35
190	11.0	561	264	88	1,005	1,918	10.09
210	10.0	604	270	90	1,110	2,074	9.88
230	9.0	645	276	92	1,216	2,229	9.69
250	8.0	685	281	94	1,322	2,382	9.53
270	7.0	723	285	95	1,427	2,530	9.37
290	7.0	761	290	97	1,533	2,681	9.24
310	6.0	797	294	98	1,639	2,828	9.12
330	6.0	833	298	99	1,745	2,975	9.02
350	6.0	869	302	101	1,850	3,122	8.92
370	5.0	903	305	102	1,956	3,266	8.83
390	5.0	937	308	103	2,062	3,410	8.74

**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	7,075	758	212	71	119	1,160	8.12
2	6,317	1,354	379	126	652	2,511	8.79
3	4,963	1,064	298	99	1,066	2,527	8.84
4	3,899	867	234	78	1,418	2,597	9.09
5	3,032	867	182	61	1,734	2,844	9.95
6	2,165	867	130	43	2,029	3,069	10.74
7	1,298	867	78	26	2,304	3,275	11.46
8	431	433	13	4	1,252	1,702	11.91
<b>TOTAL</b>		<b>\$7,077</b>	<b>\$1,526</b>	<b>\$508</b>	<b>\$10,574</b>	<b>\$19,685</b>	

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

\$7,075 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 3, Rep. Factor 1 -> 0.460, 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

## Rotary Mower, Offset 10.7'

**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	249	313	104	704	1,519	30.38
70	25.0	344	317	106	704	1,520	21.71
90	22.0	432	325	108	792	1,657	18.41
110	18.0	514	335	112	968	1,929	17.54
130	15.0	590	345	115	1,144	2,194	16.88
150	13.0	662	355	118	1,320	2,455	16.37
170	12.0	729	365	122	1,496	2,712	15.95
190	11.0	792	374	125	1,672	2,963	15.59
210	10.0	853	382	127	1,848	3,210	15.29
230	9.0	911	390	130	2,024	3,455	15.02
250	8.0	968	397	132	2,200	3,697	14.79
270	7.0	1,022	403	134	2,376	3,935	14.57
290	7.0	1,075	410	137	2,552	4,174	14.39
310	6.0	1,127	416	139	2,728	4,410	14.23
330	6.0	1,178	421	140	2,904	4,643	14.07
350	6.0	1,228	426	142	3,080	4,876	13.93
370	5.0	1,277	431	144	3,256	5,108	13.81
390	5.0	1,325	436	145	3,432	5,338	13.69

**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	10,000	1,071	300	100	90	1,561	10.93
2	8,929	1,913	536	179	718	3,346	11.71
3	7,016	1,503	421	140	1,437	3,501	12.25
4	5,513	1,225	331	110	2,155	3,821	13.37
5	4,288	1,225	257	86	2,873	4,441	15.54
6	3,063	1,225	184	61	3,592	5,062	17.72
7	1,838	1,225	110	37	4,311	5,683	19.89
8	613	612	18	6	2,424	3,060	21.42
<b>TOTAL</b>		<b>\$9,999</b>	<b>\$2,157</b>	<b>\$719</b>	<b>\$17,600</b>	<b>\$30,475</b>	

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

\$10,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 3, Rep. Factor 1 -> 0.440, 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



## Vineyard Shredder, 7'

**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	190	297	99	315	1,090	21.80
70	25.0	264	298	99	315	1,089	15.56
90	25.0	335	302	101	315	1,090	12.11
110	23.0	402	308	103	347	1,160	10.55
130	19.0	465	315	105	410	1,295	9.96
150	17.0	525	323	108	473	1,429	9.53
170	15.0	581	331	110	536	1,558	9.16
190	13.0	635	338	113	599	1,685	8.87
210	12.0	686	345	115	662	1,808	8.61
230	11.0	735	352	117	725	1,929	8.39
250	10.0	782	359	120	788	2,049	8.20
270	9.0	827	365	122	851	2,165	8.02
290	9.0	871	371	124	914	2,280	7.86
310	8.0	914	376	125	977	2,392	7.72
330	8.0	955	381	127	1,040	2,503	7.58
350	7.0	996	386	129	1,103	2,614	7.47
370	7.0	1,036	391	130	1,166	2,723	7.36
390	6.0	1,075	395	132	1,229	2,831	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	9,495	1,017	285	95	196	1,593	8.92
2	8,478	1,817	509	170	715	3,211	8.99
3	6,661	1,427	400	133	952	2,912	8.15
4	5,234	1,163	314	105	1,122	2,704	7.57
5	4,071	1,163	244	81	1,258	2,746	7.69
6	2,908	1,163	174	58	1,377	2,772	7.76
7	1,745	1,163	105	35	1,480	2,783	7.79
8	582	582	17	6	777	1,382	7.74
<b>TOTAL</b>		<b>\$9,495</b>	<b>\$2,048</b>	<b>\$683</b>	<b>\$7,877</b>	<b>\$20,103</b>	

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

\$9,495 Purchase Price, Without Sales Tax, Quoted Dec. 2002

2,500 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

## Berm Sweep

**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	162	204	68	122	654	13.08
70	25.0	224	207	69	122	654	9.34
90	22.0	282	212	71	137	702	7.80
110	18.0	335	218	73	168	794	7.22
130	15.0	385	225	75	198	883	6.79
150	13.0	431	232	77	229	969	6.46
170	12.0	475	238	79	259	1,051	6.18
190	11.0	517	244	81	290	1,132	5.96
210	10.0	556	249	83	320	1,208	5.75
230	9.0	594	254	85	351	1,284	5.58
250	8.0	631	259	86	381	1,357	5.43
270	7.0	667	263	88	412	1,429	5.29
290	7.0	701	267	89	442	1,499	5.17
310	6.0	735	271	90	473	1,569	5.06
330	6.0	768	275	92	503	1,638	4.96
350	6.0	800	278	93	534	1,705	4.87
370	5.0	832	281	94	564	1,771	4.79
390	5.0	864	284	95	595	1,838	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	6,519	698	196	65	99	1,058	7.41
2	5,821	1,247	349	116	313	2,025	7.09
3	4,574	980	274	91	388	1,733	6.07
4	3,594	799	216	72	439	1,526	5.34
5	2,795	799	168	56	478	1,501	5.25
6	1,996	799	120	40	512	1,471	5.15
7	1,197	799	72	24	541	1,436	5.03
8	398	399	12	4	280	695	4.87
<b>TOTAL</b>		<b>\$6,520</b>	<b>\$1,407</b>	<b>\$468</b>	<b>\$3,050</b>	<b>\$11,445</b>	

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

\$6,519 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 2,000 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

## Water Wagon, 1000 Gal Tank

**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	110	207	69	210	751	15.02
80	25.0	175	208	69	210	750	9.38
110	25.0	238	211	70	210	750	6.82
140	21.0	295	216	72	245	828	5.91
170	18.0	349	223	74	297	943	5.55
200	15.0	399	230	77	350	1,056	5.28
230	13.0	446	236	79	402	1,163	5.06
260	12.0	490	242	81	455	1,268	4.88
290	10.0	531	248	83	507	1,369	4.72
320	9.0	571	254	85	560	1,470	4.59
350	9.0	610	259	86	612	1,567	4.48
380	8.0	647	263	88	665	1,663	4.38
410	7.0	683	268	89	717	1,757	4.29
440	7.0	718	272	91	769	1,850	4.20
470	6.0	752	276	92	822	1,942	4.13
500	6.0	785	279	93	874	2,031	4.06
530	6.0	818	283	94	927	2,122	4.00
560	5.0	850	286	95	979	2,210	3.95

**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	6,620	709	199	66	170	1,144	5.34
2	5,911	1,267	355	118	538	2,278	5.32
3	4,644	995	279	93	668	2,035	4.75
4	3,649	811	219	73	755	1,858	4.34
5	2,838	811	170	57	823	1,861	4.34
6	2,027	811	122	41	881	1,855	4.33
7	1,216	811	73	24	930	1,838	4.29
8	405	405	12	4	481	902	4.21
<b>TOTAL</b>		<b>\$6,620</b>	<b>\$1,429</b>	<b>\$476</b>	<b>\$5,246</b>	<b>\$13,771</b>	

**NOTE:** Purchased At Midyear 1, Average Annual Hours Used Is 428

\$6,620 Purchase Price, Without Sales Tax, Quoted Dec. 2002

3,000 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

## Flat Trailer

**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	30	57	19	58	207	4.14
80	25.0	48	57	19	58	206	2.58
110	25.0	65	58	19	58	206	1.87
140	21.0	81	59	20	67	227	1.62
170	18.0	96	61	20	82	259	1.52
200	15.0	109	63	21	96	289	1.45
230	13.0	122	65	22	110	319	1.39
260	12.0	134	66	22	125	347	1.33
290	10.0	146	68	23	139	376	1.30
320	9.0	157	70	23	153	403	1.26
350	9.0	167	71	24	168	430	1.23
380	8.0	177	72	24	182	455	1.20
410	7.0	187	73	24	197	481	1.17
440	7.0	197	75	25	211	508	1.15
470	6.0	206	76	25	225	532	1.13
500	6.0	215	77	26	240	558	1.12
530	6.0	224	78	26	254	582	1.10
560	5.0	233	78	26	269	606	1.08

**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	1,815	194	54	18	47	313	1.46
2	1,621	347	97	32	147	623	1.45
3	1,274	273	76	25	183	557	1.30
4	1,001	222	60	20	207	509	1.19
5	779	222	47	16	226	511	1.19
6	557	222	33	11	241	507	1.18
7	335	222	20	7	255	504	1.18
8	113	111	3	1	132	247	1.15
<b>TOTAL</b>		<b>\$1,813</b>	<b>\$390</b>	<b>\$130</b>	<b>\$1,438</b>	<b>\$3,771</b>	

**NOTE:** Purchased At Midyear 1, Average Annual Hours Used Is 428

\$1,815 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 3,000 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

## Border Blocker

**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	92	172	57	147	596	11.92
80	25.0	146	173	58	147	597	7.46
110	25.0	197	175	58	147	595	5.41
140	21.0	245	180	60	171	656	4.69
170	18.0	290	185	62	208	745	4.38
200	15.0	331	191	64	245	831	4.16
230	13.0	370	196	65	281	912	3.97
260	12.0	407	201	67	318	993	3.82
290	10.0	441	206	69	355	1,071	3.69
320	9.0	475	211	70	392	1,148	3.59
350	9.0	507	215	72	428	1,222	3.49
380	8.0	537	219	73	465	1,294	3.41
410	7.0	567	223	74	502	1,366	3.33
440	7.0	596	226	75	538	1,435	3.26
470	6.0	625	229	76	575	1,505	3.20
500	6.0	652	232	77	612	1,573	3.15
530	6.0	680	235	78	648	1,641	3.10
560	5.0	707	238	79	685	1,709	3.05

**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	5,500	589	165	55	119	928	4.33
2	4,911	1,052	295	98	376	1,821	4.25
3	3,859	827	232	77	468	1,604	3.74
4	3,032	674	182	61	528	1,445	3.37
5	2,358	674	141	47	576	1,438	3.36
6	1,684	674	101	34	616	1,425	3.33
7	1,010	674	61	20	650	1,405	3.28
8	336	337	10	3	338	688	3.21
<b>TOTAL</b>		<b>\$5,501</b>	<b>\$1,187</b>	<b>\$395</b>	<b>\$3,671</b>	<b>\$10,754</b>	

**NOTE:** Purchased At Midyear 1, Average Annual Hours Used Is 428

\$5,500 Purchase Price, Without Sales Tax, Quoted Dec. 2002

3,000 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

## Front End Loader

**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	83	260	87	433	1,114	22.28
80	25.0	133	260	87	433	1,114	13.93
110	25.0	183	261	87	433	1,114	10.13
140	25.0	232	262	87	433	1,113	7.95
170	25.0	279	264	88	433	1,113	6.55
200	25.0	324	267	89	433	1,113	5.57
230	22.0	368	272	91	498	1,229	5.34
260	19.0	409	277	92	562	1,340	5.15
290	17.0	449	282	94	627	1,452	5.01
320	16.0	486	287	96	692	1,561	4.88
350	14.0	523	292	97	757	1,669	4.77
380	13.0	558	297	99	822	1,776	4.67
410	12.0	592	302	101	887	1,882	4.59
440	11.0	624	306	102	952	1,984	4.51
470	11.0	656	311	104	1,017	2,088	4.44
500	10.0	687	315	105	1,082	2,189	4.38
530	9.0	717	319	106	1,147	2,289	4.32
560	9.0	746	323	108	1,211	2,388	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	8,343	894	250	83	350	1,577	4.42
2	7,449	1,596	447	149	1,110	3,302	4.62
3	5,853	1,254	351	117	1,377	3,099	4.34
4	4,599	1,022	276	92	1,556	2,946	4.12
5	3,577	1,022	215	72	1,697	3,006	4.21
6	2,555	1,022	153	51	1,816	3,042	4.26
7	1,533	1,022	92	31	1,917	3,062	4.29
8	511	511	15	5	994	1,525	4.27
<b>TOTAL</b>		<b>\$8,343</b>	<b>\$1,799</b>	<b>\$600</b>	<b>\$10,817</b>	<b>\$21,559</b>	

**NOTE:** Purchased At Midyear 1, Average Annual Hours Used Is 714

\$8,343 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 5,000 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

## Orchard Trimmer, Small Range

**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE  
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
500	25.0	1,187	1,237	412	2,375	3,929	9,377	18.75
600	25.0	1,380	1,268	423	2,375	4,715	10,161	16.94
700	21.0	1,559	1,307	436	2,771	5,501	11,574	16.53
800	19.0	1,724	1,344	448	3,167	6,286	12,969	16.21
900	17.0	1,879	1,379	460	3,563	7,072	14,353	15.95
1,000	15.0	2,024	1,412	471	3,959	7,858	15,724	15.72
1,100	14.0	2,162	1,443	481	4,354	8,644	17,084	15.53
1,200	13.0	2,293	1,471	490	4,750	9,430	18,434	15.36
1,300	12.0	2,418	1,497	499	5,146	10,216	19,776	15.21
1,400	11.0	2,539	1,522	507	5,542	11,001	21,111	15.08
1,500	10.0	2,656	1,545	515	5,938	11,787	22,441	14.96
1,600	9.0	2,770	1,566	522	6,334	12,573	23,765	14.85
1,700	9.0	2,880	1,586	529	6,729	13,359	25,083	14.75
1,800	8.0	2,988	1,605	535	7,125	14,145	26,398	14.67
1,900	8.0	3,094	1,622	541	7,521	14,930	27,708	14.58
2,000	8.0	3,198	1,638	546	7,917	15,716	29,015	14.51
2,100	7.0	3,300	1,654	551	8,313	16,502	30,320	14.44
2,200	7.0	3,400	1,669	556	8,709	17,288	31,622	14.37

**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	Fuel & Oil	Total	Cost Per Hr
1	37,700	4,039	1,131	377	303	8,419	14,269	13.32
2	33,661	7,213	2,020	673	2,424	16,839	29,169	13.61
3	26,448	5,667	1,587	529	4,847	16,839	29,469	13.75
4	20,781	4,618	1,247	416	7,270	16,839	30,390	14.18
5	16,163	4,618	970	323	9,695	16,839	32,445	15.14
6	11,545	4,618	693	231	12,118	16,839	34,499	16.10
7	6,927	4,618	416	139	14,541	16,839	36,553	17.06
8	2,309	2,309	69	23	8,180	8,419	19,000	17.73
<b>TOTAL</b>		<b>\$37,700</b>	<b>\$8,133</b>	<b>\$2,711</b>	<b>\$59,378</b>	<b>\$117,872</b>	<b>\$225,794</b>	

**NOTE:** Purchased At Midyear 1, Average Annual Hours Used Is 2,142

\$37,700 Purchase Price, Without Sales Tax, Quoted Dec. 2002

15,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 4, Rep. Factor 1 -> 0.007, 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

\$0.809 /GallonDiesel, Plus 5.58% Sales Tax

8.00 Gal/Hour with 0 PTO HP, at 50 % Load Factor

## Orchard Trimmer, Mid Range

**TABLE A. PROJECTED ANNUAL COSTS AND COST PER HOUR OF USE  
STRAIGHT LINE METHOD**

Hours Used	Yrs To Trade	Depr	Opp Int	Thi	Repairs	Fuel & Oil	Total	Cost Per Hr
500	25.0	3,311	3,451	1,150	6,628	3,929	19,131	38.26
600	25.0	3,852	3,538	1,179	6,628	4,715	19,912	33.19
700	21.0	4,350	3,646	1,215	7,732	5,501	22,444	32.06
800	19.0	4,812	3,750	1,250	8,837	6,286	24,935	31.17
900	17.0	5,243	3,848	1,283	9,941	7,072	27,387	30.43
1,000	15.0	5,648	3,940	1,313	11,046	7,858	29,805	29.81
1,100	14.0	6,032	4,025	1,342	12,151	8,644	32,194	29.27
1,200	13.0	6,398	4,105	1,368	13,255	9,430	34,556	28.80
1,300	12.0	6,748	4,178	1,393	14,360	10,216	36,895	28.38
1,400	11.0	7,086	4,247	1,416	15,464	11,001	39,214	28.01
1,500	10.0	7,413	4,311	1,437	16,569	11,787	41,517	27.68
1,600	9.0	7,729	4,370	1,457	17,674	12,573	43,803	27.38
1,700	9.0	8,038	4,425	1,475	18,778	13,359	46,075	27.10
1,800	8.0	8,339	4,477	1,492	19,883	14,145	48,336	26.85
1,900	8.0	8,634	4,526	1,509	20,987	14,930	50,586	26.62
2,000	8.0	8,923	4,572	1,524	22,092	15,716	52,827	26.41
2,100	7.0	9,207	4,615	1,538	23,197	16,502	55,059	26.22
2,200	7.0	9,487	4,656	1,552	24,301	17,288	57,284	26.04

**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	Fuel & Oil	Total	Cost Per Hr
1	105,200	11,271	3,156	1,052	845	8,419	24,743	23.09
2	93,929	20,128	5,636	1,879	6,763	16,839	51,245	23.91
3	73,801	15,815	4,428	1,476	13,526	16,839	52,084	24.31
4	57,986	12,886	3,479	1,160	20,289	16,839	54,653	25.50
5	45,100	12,886	2,706	902	27,051	16,839	60,384	28.18
6	32,214	12,886	1,933	644	33,814	16,839	66,116	30.85
7	19,328	12,886	1,160	387	40,577	16,839	71,849	33.53
8	6,442	6,443	193	64	22,825	8,419	37,944	35.41
<b>TOTAL</b>		<b>105,201</b>	<b>\$22,691</b>	<b>\$7,564</b>	<b>\$165,690</b>	<b>\$117,872</b>	<b>\$419,018</b>	

**NOTE:** Purchased At Midyear 1, Average Annual Hours Used Is 2,142

\$105,200 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 15,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> 4, Rep. Factor 1 -> 0.007, 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  
 \$0.809 /GallonDiesel, Plus 5.58% Sales Tax  
 8.00 Gal/Hour with 0 PTO HP, at 50 % Load Factor



## Orchard Trimmer, 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	Fuel & Oil	Total	Cost Per Hr
500	25.0	5,099	5,314	1,771	10,206	3,929	27,339	54.68
600	25.0	5,932	5,449	1,816	10,206	4,715	28,118	46.86
700	21.0	6,699	5,615	1,872	11,907	5,501	31,594	45.13
800	19.0	7,410	5,774	1,925	13,608	6,286	35,003	43.75
900	17.0	8,073	5,926	1,975	15,309	7,072	38,355	42.62
1,000	15.0	8,697	6,067	2,022	17,010	7,858	41,654	41.65
1,100	14.0	9,289	6,199	2,066	18,711	8,644	44,909	40.83
1,200	13.0	9,852	6,321	2,107	20,412	9,430	48,122	40.10
1,300	12.0	10,392	6,434	2,145	22,113	10,216	51,300	39.46
1,400	11.0	10,912	6,540	2,180	23,814	11,001	54,447	38.89
1,500	10.0	11,415	6,638	2,213	25,515	11,787	57,568	38.38
1,600	9.0	11,903	6,729	2,243	27,216	12,573	60,664	37.92
1,700	9.0	12,378	6,815	2,272	28,917	13,359	63,741	37.49
1,800	8.0	12,842	6,895	2,298	30,618	14,145	66,798	37.11
1,900	8.0	13,296	6,970	2,323	32,319	14,930	69,838	36.76
2,000	8.0	13,741	7,041	2,347	34,020	15,716	72,865	36.43
2,100	7.0	14,179	7,107	2,369	35,721	16,502	75,878	36.13
2,200	7.0	14,609	7,170	2,390	37,422	17,288	78,879	35.85

**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	Fuel & Oil	Total	Cost Per Hr
1	162,000	17,357	4,860	1,620	1,302	8,419	33,558	31.32
2	144,643	30,995	8,679	2,893	10,414	16,839	69,820	32.58
3	113,648	24,353	6,819	2,273	20,829	16,839	71,113	33.19
4	89,295	19,843	5,358	1,786	31,243	16,839	75,069	35.03
5	69,452	19,843	4,167	1,389	41,657	16,839	83,895	39.15
6	49,609	19,843	2,977	992	52,071	16,839	92,722	43.27
7	29,766	19,843	1,786	595	62,486	16,839	101,549	47.39
8	9,923	9,922	298	99	35,148	8,419	53,886	50.29
<b>TOTAL</b>		<b>161,999</b>	<b>\$34,944</b>	<b>\$11,647</b>	<b>\$255,150</b>	<b>\$117,872</b>	<b>\$581,612</b>	

**NOTE:** Purchased At Midyear 1, Average Annual Hours Used Is 2,142

\$162,000 Purchase Price, Without Sales Tax, Quoted Dec. 2002

15,000 Hours To Wearout, 25 Years Maximum Life

RFV Group-> 4, Rep. Factor 1 -> 0.007, 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

\$0.809 /GallonDiesel, Plus 5.58% Sales Tax

8.00 Gal/Hour with 0 PTO HP, at 50 % Load Factor

## Tractor Autopilot System

**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
500	25.0	1,038	1,295	432	4,648	8,035	16.07
600	25.0	1,245	1,295	432	4,648	8,035	13.39
700	25.0	1,453	1,295	432	4,648	8,035	11.48
800	25.0	1,660	1,295	432	4,648	8,035	10.04
900	22.0	1,868	1,301	434	5,229	8,832	9.81
1,000	20.0	2,075	1,307	436	5,810	9,628	9.63
1,100	18.0	2,283	1,313	438	6,391	10,425	9.48
1,200	17.0	2,490	1,320	440	6,972	11,222	9.35
1,300	15.0	2,698	1,326	442	7,553	12,019	9.25
1,400	14.0	2,905	1,332	444	8,134	12,815	9.15
1,500	13.0	3,113	1,338	446	8,715	13,612	9.07
1,600	13.0	3,320	1,345	448	9,296	14,409	9.01
1,700	12.0	3,528	1,351	450	9,877	15,206	8.94
1,800	11.0	3,735	1,357	452	10,458	16,002	8.89
1,900	11.0	3,943	1,363	454	11,039	16,799	8.84
2,000	10.0	4,150	1,370	457	11,620	17,597	8.80
2,100	10.0	4,358	1,376	459	12,201	18,394	8.76
2,200	9.0	4,565	1,382	461	12,782	19,190	8.72

**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	41,500	4,446	1,245	415	593	6,699	4.69
2	37,054	7,940	2,223	741	4,743	15,647	5.48
3	29,114	6,239	1,747	582	9,485	18,053	6.32
4	22,875	5,083	1,373	458	14,229	21,143	7.40
5	17,792	5,083	1,068	356	18,971	25,478	8.92
6	12,709	5,083	763	254	23,715	29,815	10.44
7	7,626	5,083	458	153	28,457	34,151	11.95
8	2,543	2,542	76	25	16,007	18,650	13.06
<b>TOTAL</b>		<b>\$41,499</b>	<b>\$8,953</b>	<b>\$2,984</b>	<b>\$116,200</b>	<b>\$169,636</b>	

**NOTE:** Purchased At Midyear 1, Average Annual Hours Used Is 2,857

\$41,500 Purchase Price, Without Sales Tax, Quoted Dec. 2002  
 20,000 Hours To Wearout, 25 Years Maximum Life  
 RFV Group-> \*, Rep. Factor 1 -> 0.007, 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