

**WYOMING MACHINERY AND
OPERATION COSTS**



BY

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CONTENTS

Item	Page Number
INSTRUCTIONS	
Introduction.....	1
Depreciation.....	2
Opportunity interest.....	3
Taxes, housing, and insurance (THI).....	5
Repairs.....	6
Fuel and lubrication.....	7
Cost adjustments.....	9
Operation costs per acre.....	10
Computer software.....	15

LIST OF TABLES

Table 1. Taxes, housing, and insurance percentages for selected machinery groups.....	5
Table 2. Calculated machinery costs per hour.....	13
Table 3. Example for determination of cost per acre.....	14
Table 4. Survey items and corresponding input values.....	16
Table 5. Field efficiency and speed parameters.....	18
Table 6. Machinery power requirements for selected implements.....	18
Table 7. Machinery option abbreviations.....	19

MACHINERY ITEMS

**** Vehicles ****

Mini pickup.....	20
Pickup - 1/2 ton, 2wd.....	20
Pickup - 1/2 ton, 4 X 4.....	21
Pickup - 3/4 ton, 2wd.....	21
Pickup - 3/4 ton, 4 X 4.....	22
Cab and chassis - one ton.....	22
Truck - 18 ft bed, gasoline.....	23
Truck - 22 ft bed, diesel.....	23
Five-wheeler.....	24

**** Tractors ****

Wheel tractor - 40 PTO HP.....	24
Wheel tractor - 60 PTO HP.....	25
Wheel tractor - 80 PTO HP.....	25
Wheel tractor - 100 PTO HP.....	26
Wheel tractor - 150 PTO HP.....	26
Wheel tractor - 125 PTO HP, MFD.....	27
** Tractors (continued) **	
Wheel tractor - 150 PTO HP, MFD.....	27
Wheel tractor - 180 PTO HP, MFD.....	28
Wheel tractor - 200 PTO HP, MFD.....	28

**** Tillage Equipment ****

Moldboard plow - 3-18"s..... 29
Moldboard plow - 4-18"s..... 29
Moldboard plow - 5-18"s..... 30
Moldboard plow - 6-18"s..... 30
Switch plow - 5-bottom..... 31
Roller harrow - 15 ft..... 31
Roller harrow - 21 ft..... 32
Roller harrow - 25 ft..... 32
Field cultivator - 18 ft..... 33
Field cultivator - 25 ft..... 33
Roller-packer - 10 ft..... 34
Roller-packer - 25 ft..... 34
Tandem disk - 10 ft..... 35
Tandem disk - 15 ft..... 35
Tandem disk - 25 ft..... 36
Land plane - 16 ft..... 36
Land plane - 20 ft..... 37
Land plane - 24 ft..... 37
Spike tooth harrow - 24 ft..... 38
Chain harrow - 12 ft..... 38
Subsoiler - 5-shank..... 39
Subsoiler - 7-shank..... 39

**** Planting Equipment ****

Grain drill - 12 ft..... 40
Grain drill - 15 ft..... 40
Grain drill - 24 ft..... 41
Air planter- 6-row..... 41
Air planter- 12-row..... 42
Planter units - 6-row..... 42

**** Cultivating Equipment ****

Row crop cultivator - 6-row..... 43
Row crop cultivator - 12-row..... 43
Rolling cultivator - 6-row..... 44
Rolling cultivator - 12-row..... 44
Rotary hoe - 15 ft..... 45
Rotary hoe - 20 ft..... 45

**** Harvest Equipment ****

Combine - 15bu..... 46
Combine - 18bu..... 46
Combine - 20bu..... 47
 Combine header - direct cut, 18.ft..... 47
 Combine header - direct cut, 24.ft..... 48
 Combine header - direct cut, 30.ft..... 48
 Combine header - pickup head, 12.ft..... 49
 Combine header - corn head, 4-row..... 49

Combine header - corn head, 6-row.....	50
Swather - pull type.....	50
Swather - 14 ft - self-propelled, gasoline.....	51
Swather - 14 ft - self-propelled, diesel.....	51
Bean cutterwindrower - 8-row.....	52
Beet defoliator - 6-row.....	52
Beet topsaver - 6-row.....	53
Beet harvester - 4-row.....	53
Beet harvester - 6-row.....	54
Forage harvester - pull type, without head.....	54
Forage harvester head - 3-row crop head.....	55
Forage harvester head - pickup head, 10.ft.....	55
Baler - small square.....	56
Baler - large square.....	56
Baler - round.....	57
Bale wagon - pull type.....	57
Bale wagon - self-propelled.....	58
Side delivery rake.....	58
Rod weeder - 12 ft.....	59
 ** Spraying Equipment **	
Sprayer - 28 ft.....	59
Sprayer - 40 ft.....	60
Sprayer - 12-row.....	60
 ** Miscellaneous Equipment **	
Skid loader - 30 HP.....	61
Skid loader - 50 HP.....	61
Articulating loader.....	62
Rear blade - 8 ft.....	62
Rear blade - 12 ft.....	63
Ditcher - v-type.....	63
Front loader - small.....	64
Front loader - large.....	64
Manure spreader - 115bu.....	65
** Miscellaneous Equipment (continued) **	
Manure spreader - 370bu.....	65
Rotary Mower - 6 ft.....	66
Post hole auger.....	66
Fertilizer spreader.....	67
Flat bed trailer.....	67
 ** Feeding/Livestock Equipment **	
Grain auger - PTO.....	68
Grain auger - gas engine.....	68
Livestock trailer - 16 ft.....	69
Livestock trailer - 24 ft.....	69
Grinder mixer.....	70
Tub grinder.....	70

Mixer/feeder truck.....	71
Mixer/feeder wagon.....	71
Round bale feeder - 3-point.....	72
Round bale feeder - pull type.....	72
Corral panels - 16 ft.....	73
Brand iron heater.....	73

**** Irrigation Equipment ****

Quarter section center pivot.....	74
Main line.....	74
Hand line.....	75
Wheel line.....	75
Gated pipe - 8 inchpcv.....	76
Gated pipe - 10 inchpcv.....	76
Gated pipe - 12 inchpcv.....	77
Gated pipe - 8 inch, aluminum.....	77
Gated pipe - 10 inch, aluminum.....	78
Portable trash removers.....	78
Underground pipe - 10 inch.....	79
Underground pipe - 12 inch.....	79
Underground pipe - 15 inch.....	80
Power plant, well, and pump - 40 HP.....	80
Power plant, well, and pump - 60 HP.....	81
Power plant, well, and pump - 80 HP.....	81
Power plant, well, and pump - 70 HP.....	82
Power plant, well, and pump - 100 HP.....	82
Power plant, well, and pump - 125 HP.....	83

INTRODUCTION

Machinery costs are a major portion of total farm production costs. Because of this, effective machinery management is essential to maintain profitability in production agriculture. This bulletin is designed to help producers estimate the costs of machinery ownership and operation, as well as assist in making machinery management decisions.

The process outlined in this report will allow farm operators to estimate machinery costs with the aid of an electronic calculator. It is also the basis used for the machinery cost tables presented. These tables are meant to provide producers with estimated machinery costs. In addition, a computer program for estimating these same costs is available from the University of Wyoming, Cooperative Extension Service.

Table 4 presents the factors used to calculate the cost estimates for each machine. The average survey price for all of the machinery items is also found in Table 4. Purchase prices in this report are average list prices for new equipment as quoted by participating farm machinery dealers in Wyoming, southern Montana, and western Nebraska. The machinery dealers were asked to quote prices on machines equipped in a standard configuration for consistency.

Individual machinery table headings contain information on the name of the machine and options included in the quoted price. The top of each table contains the parameters used in the cost calculations. Included here are the purchase price; maximum life values; repair and depreciation factors; interest rate; and the taxes, housing, and insurance rate. For powered implements, the numbers presented will include Power Take Off (PTO) horsepower rating, fuel type, fuel price, average load factor, and fuel consumption rate. These values are used to determine the fuel cost for the machine.

The bottom portion of each table is the annual and per hour costs of owning and operating the machine. These values should be used as estimates. Actual prices, hours of use, and type of use vary with individual owners and machines. They also vary by how machines are used in the operation.

Most farm operators will purchase equipment at prices well below list price. Some dealers offer cash incentives, as well as substantial discounts for farmers who purchase large quantities of equipment. The price for any piece of equipment is negotiated between the dealer and purchaser at the time of sale. The procedures outlined below will allow operators to calculate costs for machinery purchased at a price other than the one listed. These annual machinery cost estimates should help the operator make more informed machinery investment decisions.

Costs are classified as either ownership or operating costs. Costs that do not vary with the amount of use are considered "fixed" or ownership costs. These costs include depreciation; opportunity interest; and taxes, housing, and insurance. Costs that vary with use are considered "variable" or operating costs. These costs would include fuel, lubrication, and repairs. Methods of estimation developed by the American Society of Agricultural Engineers and agricultural economists were used in estimating costs of owning and operating an individual machine.

The method of estimating fuel capacity and total operation costs is discussed in the final section of this text. The total cost of completing a farming operation can be estimated by combining operating costs (fuel, lubrication, and repairs) and ownership costs (depreciation; opportunity interest; and taxes, housing, and insurance) from one or more machinery components with the total cost of labor and purchased operating inputs. The methods of estimating machinery and operation costs are discussed in greater detail in the following sections.

DEPRECIATION

Over time, machinery values decrease due to use, age, and obsolescence. This loss in value is known as depreciation. In this report the straight line method is used to calculate annual depreciation. This method of depreciation distributes the annual depreciation cost equally over the life of a machine. Other methods of depreciation are available to more closely match the actual use of the machine.

It is assumed that each item will be used until it is worn out, or traded prior to the end of its useful life if the machine becomes obsolete before it wears out.

The estimated useful life of a machine in years is calculated using the following:

$$L = HUL / HAU$$

where,

- L = Useful life in years
- HUL = Estimated useful life in hours (from Table 4)
- HAU = Estimated hours of annual use

If an operator purchased a new two-wheel drive tractor for \$67,753 and plans to use it for 1,000 hours per year, the useful life would be calculated as follows:

$$L = 10,000 / 1,000$$

$$L = 10 \text{ years}$$

An operator would use the following formula with the information in Table 4 to determine the salvage value of a machine.

$$SV = [(LP * DF1) * (DF2)^L]$$

where,

- SV = Salvage value
- LP = List price of the machine
- DF1 = Depreciation factor 1 (from Table 4)
- DF2 = Depreciation factor 2 (from Table 4)
- L = Useful life in years (calculated above)

Taking the example tractor with list price of \$67,753 and an expected life of 20 years, the salvage value for this tractor is calculated below.

$$SV = [(\$67,753 * .68) * (.92)^{20}]$$

$$SV = [(\$67,753 * .68) * .4343885]$$

$$SV = [\$46,072 * .4343885]$$

$$SV = \$20,013.15$$

Annual depreciation cost is calculated using list price, salvage value, and years of useful life in the following formula:

$$DEP = [(LP - SV) / L]$$

where,

DEP = Annual depreciation expense
LP = List price of the machine
SV = Salvage value (calculated above)
L = Useful life in years (calculated above)

Using the same tractor example with list price of \$67,753, salvage value of \$20,013.15, and useful life of 10 years, the annual depreciation would be computed as follows:

DEP = $[(\$67,753 - \$20,013.15) / 10]$
DEP = $[\$47,739.85 / 10]$
DEP = \$4,773.98

OPPORTUNITY INTEREST

Owning machinery ties up capital that could be used in alternative investments. Because of this, an interest cost is calculated for the machinery investment. The interest cost should be high enough to cover earnings foregone by not investing in the next best alternative (e.g. savings). This alternative investment may be either an on-farm or off-farm business investment.

For the examples in this report, a survey of Wyoming financial institutions was completed to determine the nominal opportunity interest rate used to calculate opportunity interest cost. This rate was determined to be 5.95 percent of the average annual investment in machinery.

The first step in calculating opportunity interest cost is to determine the average machinery investment over the life of the machine. The following equation is used to calculate average machinery investment. (The average machinery investment is used for calculating taxes, housing, and insurance, as well as opportunity interest cost.)

$$AMI = [(LP + SV) / 2]$$

where,

AMI = Average machinery investment
LP = List price
SV = Salvage value (from depreciation calculations in the previous section)

Using the \$67,753 tractor in the previous examples, average machinery investment would be calculated as follows:

AMI = $[(\$67,753 + \$20,013.15) / 2]$
AMI = $\$87,766.15 / 2$
AMI = \$43,883.08

To calculate the interest cost for a piece of machinery, the average machinery investment is multiplied by the selected opportunity interest rate.

$$\text{OPPINT} = \text{AMI} * \text{OI}$$

where,

OPPINT = Annual opportunity interest on capital

AMI = Average machinery investment

OI = Opportunity interest rate

Using the average machinery investment calculated above, opportunity interest cost on the \$67,753 tractor would be:

$$\text{OPPINT} = \$43,883.08 * .0595$$

$$\text{OPPINT} = \$2,611.04$$

TAXES, HOUSING, AND INSURANCE (THI)

Taxes, housing, and insurance are referred to as THI in this report. The THI cost for each machinery item is computed using the appropriate THI rate from Table 1. Operators are required to pay property taxes on all farm machinery in Wyoming. Machinery exposed to weather will deteriorate and subsequently depreciate in value at a faster rate than covered equipment. Thus, a housing charge for all machinery is applied, even if the machine is not stored under a shelter. Machinery is insured against loss due to fire, theft, vandalism, etc. Premiums paid for insurance coverage are another cost of owning equipment.

The equation for estimating THI is:

$$\text{THI} = \text{AMI} * \text{THI Rate}$$

where,

THI = Annual charge for taxes, housing, and insurance

AMI = Average machinery investment (from opportunity interest calculation section)

THI Rate = THI rate for the machine, from Table 1

Computing the THI cost is illustrated below for the \$67,753 tractor from previous examples.

$$\text{THI} = \$43,883.08 * 0.0277$$

$$\text{THI} = \$1,215.56$$

Table 1. Taxes, Housing, and Insurance Percentages for Selected Machinery Groups.

Machinery Group	Taxes	Housing	Insurance	THI Rate
Tractors	0.82%	1.50%	0.45%	2.77%
Pickups and automobiles	0.87%	1.50%	4.20%	6.57%
Heavy duty trucks	0.87%	1.50%	4.20%	6.57%

Harvesters, self propelled	0.82%	1.50%	0.45%	2.77%
Implements	0.82%	1.50%	0.45%	2.77%

* The taxes, housing, and insurance percentages are added to arrive at the THI Rate.

REPAIRS

Repair costs are difficult to estimate due to differences in the operation and maintenance practices among individual operators. Working conditions for any machine will also have an impact on repair costs for a particular piece of equipment. Machinery companies are presently offering extended warranty packages for some more expensive machines, including tractors, trucks, and combines. These warranty plans are purchased when the machine is acquired and will cover, with a low deductible, most major repairs for two to five years. This substantially reduces the repair cost over the life of the contract.

Repair costs for any machine will vary with the hours of use. The following equation has been developed by the Society of Agricultural Engineers to help operators estimate the total repair expense over the life of a machine:

$$\text{REPAIRS} = \text{RF1} * \text{LP} * (\text{HUL} / 1000)^3$$

where,

- REPAIRS = Total accumulated repair costs
- LP = List price of machine
- RF1 = Repair factor 1 (from Table 4)
- RF2 = Repair factor 2 (from Table 4)
- HUL = Estimated useful life in hours (from Table 4)
- 1000 = A constant

Using the same \$67,753 tractor from previous examples, the purchaser would make the following calculation to determine total accumulated repair costs.

$$\begin{aligned} \text{REPAIRS} &= 0.01 * \$67,753 * (10,000 / 1,000)^3 \\ \text{REPAIRS} &= 0.01 * \$67,753 * (10)^3 \\ \text{REPAIRS} &= 0.01 * \$67,753 * 100 \\ \text{REPAIRS} &= \$677.53 * 100 \\ \text{REPAIRS} &= \$67,753 \end{aligned}$$

The equation to calculate average annual repair cost from the total accumulated repair cost is:

$$\text{ANNUAL REPAIRS} = \text{REPAIRS} / \text{L}$$

where,

- ANNUAL REPAIRS = Average annual repair cost
- REPAIRS = Total accumulated repair costs
- L = Useful life in years (from depreciation calculations)

The machinery owner will be more interested in the average annual repair cost than the total accumulated repair cost. Using the tractor example, the following calculation can be made:

$$\begin{aligned} \text{ANNUAL REPAIRS} &= \$67,753 / 10 \\ \text{ANNUAL REPAIRS} &= \$6,775.30 \end{aligned}$$

FUEL AND LUBRICATION

Fuel and lubrication costs vary based on hours of machine use and load placed on the engine. The larger the load, the more fuel a tractor will consume. The load on the tractor is expressed as a percentage of maximum horsepower available. Equations for estimating fuel and lubrication costs are as follows:

TRACTORS AND SELF-PROPELLED EQUIPMENT

$$\text{FUEL} = \text{FE} * (\text{LOAD} * \text{PTO}) * \text{PFUEL} * \text{HAU} * 1.15$$

where,

FUEL = Annual fuel and oil cost

FE = Fuel efficiency (as illustrated below)

for diesel:

$$FE = 0.52 * \text{load} + 0.77 - (0.04 * \sqrt{738 * \text{LOAD} + 173})$$

for gasoline:

$$FE = 0.54 * \text{LOAD} + 0.62 - (0.04 * \sqrt{697 * \text{load}})$$

for propane:

$$FE = 0.53 * \text{LOAD} + 0.62 - (0.04 * \sqrt{646 * \text{LOAD}})$$

LOAD = Average percentage of total tractor horsepower demanded

PTO = PTO horsepower of the tractor

PFUEL = Price of fuel, including applicable taxes

HAU = Hours of annual use

1.15 = A constant used to estimate fuel and oil cost, with oil at 15 percent of fuel cost

The tractor used in our previous examples is a 150-horsepower diesel used at 60 percent load for 1,000 hours per year. Calculating fuel and oil cost is shown below, with fuel efficiency for the diesel calculated first:

$$FE = 0.52 * 0.60 + 0.77 - (0.04 * \sqrt{738 * 0.60 + 173})$$

$$FE = 0.52 * 0.60 + 0.77 - (0.04 * \sqrt{615.8})$$

$$FE = 0.52 * 0.60 + 0.77 - (0.04 * 24.815)$$

$$FE = 0.52 * 0.60 + 0.77 - 0.9926$$

$$FE = 0.312 + 0.77 - 0.9926$$

$$FE = 0.0894$$

and,

$$\text{FUEL} = 0.0894 * (0.60 * 150) * 0.802 * 1,000 * 1.15$$

$$\text{FUEL} = 0.0894 * 90 * 0.802 * 1,000 * 1.15$$

$$\text{FUEL} = 8.046 * 0.802 * 1,000 * 1.15$$

$$\text{FUEL} = 6.4529 * 1,000 * 1.15$$

$$\text{FUEL} = 6,452.90 * 1.15$$

$$\text{FUEL} = \$7,420.84$$

Fuel and oil cost per hour may be more useful to the machinery operator than annual fuel and oil cost. It is calculated by dividing the annual fuel and oil cost by the hours of annual use. If the tractor is used 1,000 hours per year fuel cost per hour is computed as follows:

$$\text{FUEL/HR} = \text{FUEL} / \text{HAU}$$

where,

FUEL/HR = Cost of fuel and oil per hour

FUEL = Annual cost for fuel and oil

HAU = Hours of annual use

$$\text{FUEL/HR} = \$7,420.84 / 1000$$

$$\text{FUEL/HR} = \$7.42$$

OTHER POWERED EQUIPMENT

Vehicles other than tractors and self-propelled equipment use the following equations to estimate annual fuel cost and fuel cost per mile. (These calculations require the operator to estimate the fuel consumption rate of the vehicle.)

$$\text{FUEL} = (\text{MAU} / \text{MPG}) * \text{PFUEL} * 1.15$$

where,

FUEL = Annual fuel and oil cost

MAU = Miles of annual use

MPG = Milestravelled per gallon of fuel used (defined)

PFUEL = Price of fuel, including applicable taxes
 1.15 = A constant used to estimate fuel and oil cost, with oil at 15%
 of fuel cost

An example of this fuel calculation is a 1/2 ton pickup that averages 15 miles per gallon of gasoline and 10,000 miles of use per year. The fuel cost per year and per mile can be calculated as follows:

FUEL = (10,000 / 15) * \$1.027 * 1.15
 FUEL = 666.667 * \$1.027 * 1.15
 FUEL = \$684.67 * 1.15
 FUEL = \$790.82

and,

FUEL/MI = \$790.82 / 10,000
 FUEL/MI = \$0.079

COST ADJUSTMENTS

Assumptions used in computing costs for each equipment item are reported at the top of each corresponding table. In cases where these assumptions differ from the individual operator's situation, these costs can be adjusted to fit the situation. The operator has two choices for adjusting costs to his specific operation. He may use the formulas and factors presented in the accompanying text or he may use the adjustment procedure outlined below.

To adjust ownership costs, an adjustment factor can be derived. This adjustment factor could be used to calculate new ownership costs based on the price paid for the machine. The following equation and example show how this is done:

$$ADJ = PRICE PAID / LIST PRICE$$

where,

ADJ = Adjustment factor
 PRICE PAID = Price paid by the operator
 LIST PRICE = Purchase price listed in Table 4 for an individual

equipment item

If the operator were able to purchase the \$67,453 example tractor for \$60,000, the adjustment factor and respective ownership costs would be as follows:

$$ADJ = \$60,000 / \$67,453$$

$$ADJ = 0.885$$

Using the adjustment factor of 0.885, each category of ownership cost for the example tractor is adjusted below:

$$DEP_{adj} = ADJ * DEP$$

$$\text{DEP}_{\text{adj}} = 0.885 * \$4,773.98$$

$$\text{DEP}_{\text{adj}} = \$4,224.97$$

$$\text{OPPINT}_{\text{adj}} = \text{ADJ} * \text{OPPINT}$$

$$\text{OPPINT}_{\text{adj}} = 0.885 * \$2,611.04$$

$$\text{OPPINT}_{\text{adj}} = \$2,310.77$$

$$\text{THI}_{\text{adj}} = \text{ADJ} * \text{THI}$$

$$\text{THI}_{\text{adj}} = 0.885 * \$1,215.16$$

$$\text{THI}_{\text{adj}} = \$1,075.42$$

Repair costs and fuel and lubrication costs would not be adjusted by the constant factor, because these costs vary by the amount and type of use, not purchase price. However, operating costs may need to be adjusted if the price of fuel and/or oil differ substantially from the tabled values. This can be accomplished by dividing the fuel cost by the fuel price at the top of the machinery table, and then multiplying the resulting number by the new fuel price.

OPERATION COSTS PER ACRE

It is necessary to calculate machinery costs per acre to determine the cost of a given operation. Costs of several operations may be combined to determine the total cost per acre for a given enterprise. The following section will demonstrate a method for (1) determining the field capacity (acres per hour) for machinery, (2) conversion to hours per acre, and (3) calculation of cost per acre for an operation.

FIELD CAPACITY

The field capacity for a given operation is estimated using a combination of speed, field efficiency, and implement width. Speed is determined by the type of operation, available horsepower, and personal preference of the operator. Field efficiency is determined by operator experience, the number of turns made, and the number of times the operation is interrupted for refueling, adding inputs, and checking the equipment. Width is determined by the size of the piece of machinery. Typical values for field efficiency and speed are presented in Table 5. The equation for calculating the field capacity for an operation is:

$$\text{FC} = \text{S} * \text{W} * \text{FE} / 8.25$$

where,

- FC = Field capacity in acres per hour
- S = Speed in miles per hour
- W = Width of the implement in feet
- FE = Field efficiency (%)
- 8.25 = a constant

The following example calculation is for a 15 foot grain drill being pulled at 4 miles per hour and having a field efficiency of 70 percent.

$$\text{FC} = 4 * 15 * .70 / 8.25$$

$$\text{FC} = 60 * .70 / 8.25$$

$$\text{FC} = 42 / 8.25$$

$$FC = 5.09 \text{ acres per hour}$$

HOURS PER ACRE

The conversion of acres per hour to hours per acre is made by taking the inverse of the value calculated for field capacity above. Hours per acre are calculated using the following equation:

$$HR/AC = 1 / FC$$

where,

HR/AC = Hours per acre

FC = Field capacity (calculated above)

Using the value for field capacity calculated in the previous example, the conversion to hours per acre is completed below.

$$HR/AC = 1 / 5.09$$

$$HR/AC = 0.196$$

TOTAL OPERATION COST PER ACRE

The determination of cost per acre for a given operation requires assumptions be made about the equipment used. The operator must determine the total number of hours that all machinery involved in the operation are used per year. Next, the speed and field efficiency must be determined (estimates for these values are in Table 5). Finally, the horsepower required must be estimated to calculate fuel use (estimated horsepower requirements are listed in Table 6). The use rate and cost per unit of any operating inputs (fertilizer, seed, chemical, twine, etc.) and the total hourly cost of operator labor must be included in the calculation to determine total cost per acre for the operation.

Using the 150 horsepower tractor and 15 foot grain drill defined in previous examples, the following example has been developed. Each step will be explained with the final result being a total cost per acre for planting malting barley.

The machinery is defined using following parameters:

(A) 150 horsepower tractor

- (1) \$67,753 purchase price
- (2) 1,000 hours annual use (in all farm enterprises, not just in the malting barley production)
- (3) 10,000 hours useful life

(B) 15 foot grain drill

- (1) \$9,431 purchase price
- (2) 160 hours annual use (in all farm enterprises, not just in the malting barley production)
- (3) 1,200 hours useful life
- (4) 30 horsepower required

It is important to include all hours of annual use for the machines involved in the operation to calculate accurate depreciation, opportunity interest, and THI values. The horsepower required is used to determine percent load factor (30 hp / 150 hp = 20% load) on the tractor used in the operation. This is important in determination of the fuel cost for the operation. Table 2 contains the assumptions required to determine the machinery costs per hour and the results of the calculations for the example tractor and grain drill listed above. These per hour costs are then used in Table 3 to calculate the cost per acre for the total operation.

Table 2. Calculated Annual Machinery Costs and Cost per Hour.

WHEEL TRACTOR - ISO PTO HP

Purchase Price	->	\$67,753	Year Quoted	->	1992
Hours to Wearout	->	10,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.68	Repair Factor 1	->	0.01
Dep. Factor 2	->	0.92	Repair Factor 2	->	2.00
PTO Horsepower	->	150	Percent Load Factor	->	60.00 %
Fuel Type	->	DIESEL	Fuel Price	->	\$0.802 Per Gal.
Fuel Consumption	->	8.04 Gal/Hr			
Percent of Average Investment Charged for Opportunity Interest				->	5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.				->	2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR				
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
1000	10.00	19,742	4,774	2,611	1,216	6,775	4,366	19.74	4.77	2.61	1.22	6.78	4.37

GRAIN DRILL - 15 FT

Purchase Price	->	\$9,431	Year Quoted	->	1992
Hours to Wearout	->	1,200	Maximum Life	->	12 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.54
Dep. Factor 2	->	0.885	Repair Factor 2	->	2.10
Percent of Average Investment Charged for Opportunity Interest				->	5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.				->	2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR				
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
160	7.50	2,461	956	348	162	996	0	15.38	5.97	2.17	1.01	6.22	0.00

Parameters for the operation must be estimated to calculate the accomplishment rate and the final cost of the operation. The operation parameters for planting malting barley are as follows:

- (A) 15 feet width of operation
- (B) 4 miles per hour field speed
- (C) 70 percent field efficiency
- (E) \$5.50 per hour total operator labor rate (including FICA and benefits)
- (F) malting barley seed
 - (1) 0.95cwt per acre seeding rate
 - (2) \$14.50 perwt cost of malting barley seed

These parameters are used to calculate the cost per acre for planting malting barley presented in Table 3. This example outlines the calculations required to determine the cost per acre for planting malting barley with the 150 HP tractor and 15 foot grain drill defined above.

Table 3. Example for Determination of Cost Per Acre.

PLANT MALTING BARLEY			
MACHINERY COMPLIMENT AND OPERATION COSTS			
ACCOMPLISHMENT RATE:		5.09 Acres per Hour 0.196 Hours per Acre	
COST CATEGORY	INPUT AND RATE	COST/HOUR	COST/ACRE
Operating Inputs:			
Input #1: Barley Seed	0.95 cwt @ \$14.50	=====>	\$13.78
Repairs:			
Power Unit:	150 HP Tractor	\$6.78	\$1.33
Implement #1:	Grain Drill - 15 ft	\$6.22	\$1.22
Fuel and Oil:			
Power Unit:	150 Hp Tractor	\$4.37	\$0.86
Operator Labor:		\$5.50	\$1.08
TOTAL VARIABLE COSTS		\$22.87	\$18.27
Depreciation:			
Power Unit:	150 HP Tractor	\$4.77	\$0.93
Implement #1:	Grain Drill - 15 ft	\$5.97	\$1.17
Opportunity Interest:			
Power Unit:	150 HP Tractor	\$2.61	\$0.51
Implement #1:	Grain Drill - 15 ft	\$2.17	\$0.43
Tax, Housing & Insur:			
Power Unit:	150 HP Tractor	\$1.22	\$0.24
Implement #1:	Grain Drill - 15 ft	\$1.01	\$0.20
TOTAL FIXED COSTS		\$17.75	\$3.48
TOTAL OPERATION COSTS		\$40.62	\$21.75

COMPUTER SOFTWARE

Computer software for estimating these machinery and operation costs is available from the University of Wyoming, Cooperative Extension Service. This program allows individuals to enter their own values to determine actual cost for machinery and operation costs. Users may define various power unit and implement resources and combine them at will to determine operation costs. In addition, whole operations may also be saved. The methods of cost calculations outlined in this bulletin are used in the software program. This greatly simplifies the process of estimating both machinery and operation costs.

TABLE 4. SURVEY ITEMS AND CORRESPONDING INPUT VALUES.

SURVEY ITEMS	LIST PRICE	AVERAGE ANNUAL USE	EXPECTED LIFE		EXPECTED LIFE		DF1	DF2
			HRS or MI	YEARS	RF1	RF2		
VEHICLES								
Mini pickup - 2WD	\$9,814	5,000	75,000	15	0.18	1.10	0.15	---
1/2 Ton pickup - 2WD	\$16,206	5,000	75,000	15	0.18	1.10	0.15	---
1/2 Ton pickup - 4 x 4	\$18,375	5,000	75,000	15	0.18	1.10	0.15	---
3/4 Ton pickup - 2WD	\$17,800	5,000	75,000	15	0.18	1.10	0.15	---
3/4 Ton pickup - 4 x 4	\$19,957	5,000	75,000	15	0.18	1.10	0.15	---
One ton truck - cab and chassis	\$15,899	5,000	75,000	15	0.18	1.10	0.15	---
Truck 18 ft bed - single axle	\$19,800	2,000	50,000	0	25	0.18	1.10	0.15 ---
Truck 22 ft bed - tandem axle	\$30,000	2,000	50,000	25	0.18	1.10	0.15	---
Five-wheeler	\$5,900	1,000	10,000	10	0.18	1.10	0.15	---
TRACTORS								
Wheel tractor - 40 HP, 2WD	\$19,096	500	10,000	20	0.01	2.00	0.68	0.920
Wheel tractor - 60 HP, 2WD	\$25,612	500	10,000	20	0.01	2.00	0.68	0.920
Wheel tractor - 80 HP, 2WD	\$34,840	500	10,000	20	0.01	2.00	0.68	0.920
Wheel tractor - 100 HP, 2WD	\$52,523	500	10,000	20	0.01	2.00	0.68	0.920
Wheel tractor - 150 HP, 2WD	\$67,753	500	10,000	20	0.01	2.00	0.68	0.920
Wheel tractor - 125 HP, MFD	\$63,663	500	10,000	20	0.01	2.00	0.68	0.920
Wheel tractor - 150 HP, MFD	\$76,077	500	10,000	20	0.01	2.00	0.68	0.920
Wheel tractor - 180 HP, MFD	\$84,664	500	10,000	20	0.01	2.00	0.68	0.920
Wheel tractor - 200 HP, MFD	\$97,771	500	10,000	20	0.01	2.00	0.68	0.920
TILLAGE EQUIPMENT								
Moldboard plow - 3-18"	\$6,955	100	2,000	20	0.43	1.80	0.60	0.885
Moldboard plow - 4-18"	\$7,952	100	2,000	20	0.43	1.80	0.60	0.885
Moldboard plow - 5-18"	\$9,689	100	2,000	20	0.43	1.80	0.60	0.885
Moldboard plow - 6-18"	\$11,502	100	2,000	20	0.43	1.80	0.60	0.885
Switch plow - 5-Bottom	\$6,901	100	2,000	20	0.43	1.80	0.60	0.885
Roller harrow - 15 Ft	\$10,010	100	2,000	20	0.16	1.30	0.60	0.885
Roller harrow - 21 Ft	\$18,434	100	2,000	20	0.16	1.30	0.60	0.885
Roller harrow - 25 Ft	\$21,020	100	2,000	20	0.16	1.30	0.60	0.885
Field cultivator - 18 Ft	\$5,864	100	2,000	20	0.30	1.40	0.60	0.885
Field cultivator - 25 Ft	\$9,258	100	2,000	20	0.30	1.40	0.60	0.885
Roller-packer - 10 Ft	\$2,250	100	2,000	20	0.16	1.30	0.60	0.885
Roller-packer - 25 Ft	\$16,365	100	2,000	20	0.16	1.30	0.60	0.885
Tandem disk - 10 Ft	\$5,914	100	2,000	20	0.18	1.70	0.60	0.885
Tandem disk - 15 Ft	\$9,553	100	2,000	20	0.18	1.70	0.60	0.885
Tandem disk - 25 Ft	\$16,891	100	2,000	20	0.18	1.70	0.60	0.885
Land plane - 16 Ft	\$9,650	100	2,000	20	0.23	1.80	0.60	0.885
Land plane - 20 Ft	\$10,723	100	2,000	20	0.23	1.80	0.60	0.885
Land plane - 24 Ft	\$12,040	100	2,000	20	0.23	1.80	0.60	0.885
Spike tooth harrow - 24 Ft	\$1,850	100	2,000	20	0.30	1.40	0.60	0.885
Chain harrow - 12 Ft	\$948	100	2,000	20	0.30	1.40	0.60	0.885
Subsoiler - 5-Shank	\$3,508	100	2,000	20	0.30	1.40	0.60	0.885
Subsoiler - 7-Shank	\$4,020	100	2,000	20	0.30	1.40	0.60	0.885
PLANTING EQUIPMENT								
Grain drill - 12 Ft	\$8,810	100	1,200	12	0.54	2.10	0.60	0.885
Grain drill - 15 Ft	\$9,431	100	1,200	12	0.54	2.10	0.60	0.885
Grain drill - 24 Ft	\$16,659	100	1,200	12	0.5	4	2.10	0.60 0.885
Air planter - 6-Row	\$15,245	100	1,200	12	0.54	2.10	0.60	0.885
Air planter - 12-Row	\$33,321	100	1,200	12	0.54	2.10	0.60	0.885
Planter units - 6-Row	\$8,426	100	1,200	12	0.54	2.10	0.60	0.885
CULTIVATION EQUIPMENT								
Row-crop cultivator - 6-Row	\$8,320	100	2,000	20	0.22	2.20	0.60	0.885
Row-crop cultivator - 12-Row	\$17,952	100	2,000	20	0.22	2.20	0.60	0.885
Rolling cultivator - 6-Row	\$7,250	100	2,000	20	0.22	2.20	0.60	0.885
Rolling cultivator - 12-Row	\$12,737	100	2,000	20	0.22	2.20	0.60	0.885
Rotary hoe - 15 Ft	\$3,927	100	2,000	20	0.23	1.40	0.60	0.885
Rotary hoe - 20 Ft	\$5,373	100	2,000	20	0.23	1.40	0.60	0.885
HARVEST EQUIPMENT								
Combine - 150 Bu	\$90,582	100	2,000	20	0.08	2.10	0.64	0.885
Combine - 180 Bu	\$106,110	100	2,000	20	0.08	2.10	0.64	0.885
Combine - 200 Bu	\$117,438	100	2,000	20	0.08	2.10	0.64	0.885
Direct cut header - 18 Ft	\$10,919	100	2,000	20	0.08	2.10	0.64	0.885
Direct cut header - 24 Ft	\$11,814	100	2,000	20	0.08	2.10	0.64	0.885
Direct cut header - 30 Ft	\$13,974	100	2,000	20	0.08	2.10	0.64	0.885
Pickup head - 12 Ft	\$7,470	100	2,000	20	0.08	2.10	0.64	0.885
Corn head - 4-Row	\$15,605	100	2,000	20	0.08	2.10	0.64	0.885
Corn head - 6-Row	\$20,698	100	2,000	20	0.08	2.10	0.64	0.885
Swather - 14 Ft, gas	\$44,142	125	2,500	20	0.06	2.00	0.64	0.885
Swather - 14 Ft, diesel	\$49,574	125	2,500	20	0.06	2.00	0.64	0.885
Swather - 12 Ft, pull-type	\$17,127	100	2,000	20	0.26	1.60	0.56	0.885

TABLE 4. SURVEY ITEMS AND CORRESPONDING INPUT VALUES. (CONTINUED)

SURVEY ITEMS	LIST PRICE	AVERAGE ANNUAL USE	EXPECTED LIFE		EXPECTED LIFE			DF1	DF2
			HRS or	MI	YEARS	RF1	RF2		
HARVEST EQUIPMENT (CONTINUED)									
Bean cutter/ windrower - 8-Row	\$17,950	100	2,000	20	0.20	1.60	0.60	0.885	
Beet defoliator - 6-Row	\$17,870	100	2,000	20	0.23	1.40	0.60	0.885	
Beet topsaver - 6-Row	\$23,000	100	2,000	20	0.19	1.40	0.60	0.885	
Beet harvester - 4-Row	\$51,725	100	2,500	25	0.19	1.40	0.60	0.885	
Beet harvester - 6-Row	\$53,434	100	2,500	25	0.19	1.40	0.60	0.885	
Forage harvester - pull-type	\$18,012	100	2,000	20	0.26	1.60	0.56	0.885	
Row crop head - 3-Row	\$8,582	100	2,000	20	0.26	1.60	0.56	0.885	
Pickup head - 10 Ft	\$5,210	100	2,000	20	0.26	1.60	0.56	0.885	
Small square baler	\$16,646	100	2,000	20	0.23	1.80	0.56	0.885	
Big square baler	\$57,765	100	2,000	20	0.23	1.80	0.56	0.885	
Round baler	\$19,410	100	2,000	20	0.23	1.80	0.56	0.885	
Side delivery rake - 12 Ft	\$5,554	100	2,000	20	0.38	1.40	0.60	0.885	
Bale wagon - pull-type	\$23,640	100	2,000	20	0.23	1.80	0.60	0.885	
Bale wagon - self-propelled	\$79,200	100	2,000	20	0.23	1.80	0.60	0.885	
Rod weeder - 12 Ft	\$3,000	100	2,000	20	0.22	2.20	0.60	0.885	
SPRAYING EQUIPMENT									
Sprayer - 28 Ft	\$3,150	100	1,500	15	0.41	1.30	0.56	0.885	
Sprayer - 40 Ft	\$6,610	100	1,500	15	0.41	1.30	0.56	0.885	
Band sprayer - 12-Row	\$3,267	100	1,500	15	0.41	1.30	0.56	0.885	
MISCELLANEOUS EQUIPMENT									
Skid loader - 30 HP	\$17,958	500	10,000	20	0.01	2.00	0.68	0.920	
Skid loader - 50 HP	\$22,864	500	10,000	20	0.01	2.00	0.68	0.920	
Articulating loader	\$78,000	500	10,000	20	0.01	2.00	0.68	0.920	
Rear blade - 8 Ft	\$1,474	100	2,000	20	0.30	1.40	0.60	0.885	
Rear blade - 12 Ft	\$4,536	100	2,000	20	0.30	1.40	0.60	0.885	
V-type ditcher - 3 point	\$2,687	100	2,000	20	0.30	1.40	0.60	0.885	
Front loader - 40-80 HP tractor	\$5,196	100	2,000	20	0.23	1.80	0.60	0.885	
Front loader - 100-160 HP tract or	\$8,672	100	2,000	20	0.23	1.80	0.60	0.885	
Manure spreader - 115 Bu	\$5,275	100	2,000	20	0.23	1.80	0.60	0.885	
Manure spreader - 370 Bu	\$9,806	100	2,000	20	0.23	1.80	0.60	0.885	
Rotary mower - 6 Ft	\$1,408	100	2,000	20	0.46	1.70	0.60	0.885	
Post hole auger	\$1,011	100	2,000	20	0.23	1.80	0.60	0.885	
Fertilizer spreader - 5-Ton	\$12,415	100	1,200	12	0.95	1.30	0.60	0.885	
Flat bed trailer - tandem, gooseneck	\$4,508	1,000	25,000	25	0.19	1.30	0.15	---	
FEEDING/LIVESTOCK EQUIPMENT									
Grain auger - PTO	\$2,725	100	2,000	20	0.23	1.80	0.60	0.885	
Grain auger - gas engine	\$1,850	100	2,000	20	0.23	1.80	0.60	0.885	
Livestock trailer - 24 Ft, gooseneck	\$6,132	1,000	25,000	25	0.19	1.30	0.15	---	
Livestock trailer - 16 Ft, bumper	\$3,450	1,000	25,000	25	0.19	1.30	0.15	---	
Grinder mixer - 120 Bu	\$12,029	100	2,000	20	0.23	1.80	0.60	0.885	
Tub grinder	\$20,162	100	2,000	20	0.23	1.80	0.60	0.885	
Mixer/feeder truck	\$32,000	100	2,000	20	0.23	1.80	0.60	0.885	
Mixer/feeder wagon	\$18,250	100	2,000	20	0.23	1.80	0.60	0.885	
Round bale feeder - 3-Point	\$2,520	100	2,000	20	0.23	1.80	0.60	0.885	
Round bale feeder - pull-type	\$8,820	100	2,000	20	0.23	1.80	0.60	0.885	
Corral panels - 16 Ft	\$90	100	2,000	20	0.23	1.80	0.60	0.885	
Brand iron heater	\$200	100	2,000	20	0.01	2.00	0.68	0.885	
IRRIGATION EQUIPMENT									
Center pivot - 1/4 section	\$36,833	1,000	15,000	15	0.04	1.20	0.64	0.885	
Main line - 1/4 mile	\$3,432	1,000	15,000	15	0.04	0.50	0.64	0.885	
Hand line - 1/4 mile	\$3,900	1,000	15,000	15	0.04	1.20	0.64	0.885	
Wheel line - 1/4 mile	\$8,500	1,000	15,000	15	0.04	1.20	0.64	0.885	
Gated pipe - PCV, 8", per foot	\$2.14	1,000	15,000	15	0.04	0.75	0.64	0.885	
Gated pipe - PCV, 10", per foot	\$2.37	1,000	15,000	15	0.04	0.75	0.64	0.885	
Gated pipe - PCV, 12", per foot	\$2.74	1,000	15,000	15	0.04	0.75	0.64	0.885	
Gated pipe - aluminum, 8", per foot	\$4.37	1,000	15,000	15	0.04	0.75	0.64	0.885	
Gated pipe - aluminum, 10", per foot	\$5.41	1,000	15,000	15	0.04	0.75	0.64	0.885	
Portable trash removers	\$550	1,000	15,000	15	0.04	1.20	0.64	0.885	
Underground 80# pip pipe - 10"	\$1.92	1,000	25,000	25	0.04	0.50	0.64	0.885	
Underground 80# pip pipe - 12"	\$2.87	1,000	25,000	25	0.04	0.50	0.64	0.885	
Underground 80# pip pipe - 15"	\$4.97	1,000	25,000	25	0.04	0.50	0.64	0.885	
Power plant - well - pump									
40 HP - 25 Ft @ 900 gpm, 40 psi	\$10,500	1,000	25,000	25	0.04	1.20	0.64	0.885	
60 HP - 75 Ft @ 900 gpm, 40 psi	\$17,000	1,000	25,000	25	0.04	1.20	0.64	0.885	
80 HP - 125 Ft @ 900 gpm, 40 psi	\$24,700	1,000	25,000	25	0.04	1.20	0.64	0.885	
70 HP - 25 Ft @ 1300 gpm, 50 psi	\$13,220	1,000	25,000	25	0.04	1.20	0.64	0.885	
100 HP - 100 Ft @ 1300 gpm, 50 psi	\$21,500	1,000	25,000	25	0.04	1.20	0.64	0.885	
120 HP - 125 Ft @ 1300 gpm, 50 psi	\$31,900	1,000	25,000	25	0.04	1.20	0.64	0.885	

Table 5. Field Efficiency and Speed Parameters for Selected Implements.

Implement	Field Efficiency		Field Speed	
	Range (%)	Typical (%)	Range (mph)	Typical (mph)
Moldboard plow	70 - 90	80	3.0 - 6.0	4.5
Tandem disk	70 - 90	80	3.0 - 6.0	4.0
Field cultivator	70 - 90	85	3.0 - 8.0	5.5
Roller harrow	70 - 90	80	4.0 - 6.0	5.0
Roller-packer	70 - 90	80	4.5 - 7.5	6.0
Rotary hoe	70 - 85	80	5.0 - 10.0	7.0
Row crop cultivator	70 - 90	80	2.5 - 5.0	3.5
Row crop planter	50 - 75	60	3.0 - 7.0	4.5
Grain drill	65 - 85	70	2.5 - 6.0	4.0
Combine	65 - 80	70	2.0 - 5.0	3.0
Mower	75 - 85	80	4.0 - 7.0	5.0
Side delivery rake	70 - 85	80	4.0 - 5.0	4.5
Baler	60 - 85	75	2.5 - 5.0	3.5
Big bale baler	55 - 75	65	3.0 - 5.0	3.5
Forage harvester	50 - 75	65	1.5 - 5.0	2.5
Sugar beet harvester	60 - 80	70	2.5 - 5.0	3.0
Beet topper/defoliator	60 - 80	70	2.0 - 3.0	2.5
Bean cutter/windrower	70 - 90	80	2.0 - 5.0	3.5
Fertilizer spreader	60 - 70	70	3.0 - 5.0	4.5
Boom-type sprayer	50 - 80	65	3.0 - 7.0	6.5

Table 6. Machinery Power Requirements for Selected Implements.

Implement Name	Unit	PTO Horsepower Required per Unit
Moldboard plow	bottom	11 - 46
Field cultivator	foot	6 - 8
Land plane	foot	5 - 14
Spike tooth harrow	foot	1 - 2
Subsoiler	shank	9 - 20
Rotary hoe	foot	1 - 3
Row-crop cultivator	row	3 - 5
Row planter	row	2 - 7
Grain drill	foot	5 - 18
Side delivery rake	foot	3 - 5
Small square baler	unit	21 - 27
Forage harvester	row	52 - 63
Sugar beet harvester	row	17 - 23
Beet topper	row	8 - 11

TABLE 7. MACHINERY OPTION ABBREVIATIONS.

The following abbreviations are used to help identify the optional equipment included on the listed machinery.

ABBR.	DESCRIPTION	ABBR.	DESCRIPTION
<u>Option:</u> Transmission		<u>Option:</u> Hitches and Miscellaneous	
HYDRO	Hydrostatic Drive	CAT2	Category 2 Hitch
PWRSFT	Powershift Transmission	CAT3	Category 3 Hitch
AUTO	Automatic Transmission	REM2	Two Remote Hydraulics
4S	Four Speed Transmission	REM3	Three RemoteHyd.
5S	Five Speed Transmission	PTO	Power Take Off Driven
 <u>Option:</u> Running Gear		 <u>Option:</u> Cabs and Roll Guards	
PS	Power Steering	ROPS	Roll Over Protection System
PB	Power Brakes	CAB	Machinery Cab
DW	Dual Rear Wheels	AIR	Air Conditioner
RT	Radial Tires	STR	Stereo
2WD	Two Wheel Drive		
4WD	Four Wheel Drive		
MFD	Mechanical Front Wheel Drive		

**MINI PICKUP
PLAIN**

Purchase Price	->	\$9,814	Year Quoted	->	1992
Miles to Wearout	->	75,000	Maximum Life	->	15 Years
Dep. Factor	->	0.15	Repair Factor 1	->	0.18
Average Speed	->	50 MPH	Repair Factor 2	->	1.10
Fuel Type	->	GASOLINE	Fuel Consumption	->	20.00 Mi/Gal
			Fuel Price	->	\$1.027 Per Gal.

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 6.57%

ESTIMATED ANNUAL COSTS AND COST PER MILE

MILES USED	YRS TO TRADE	ANNUAL COSTS							COST PER MILE					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS & OIL		
1000	15.00	1,353	556	336	371	31	59	1.35	0.56	0.34	0.37	0.03	0.06	
2000	15.00	1,448	556	336	371	67	118	0.72	0.28	0.17	0.19	0.03	0.06	
3000	15.00	1,545	556	336	371	105	177	0.51	0.19	0.11	0.12	0.03	0.06	
4000	15.00	1,643	556	336	371	144	236	0.41	0.14	0.08	0.09	0.04	0.06	
5000	15.00	1,742	556	336	371	184	295	0.35	0.11	0.07		0.07	0.04	0.06
6000	12.50	1,949	667	336	371	221	354	0.32	0.11	0.06		0.06	0.04	0.06
7000	10.71	2,156	779	336	371	258	413	0.31	0.11	0.05		0.05	0.04	0.06
8000	9.38	2,363	889	336	371	294	472	0.30	0.11	0.04	0.05	0.04	0.06	
9000	8.33	2,571	1,001	336	371	331	531	0.29	0.11	0.04		0.04	0.04	0.06
10000	7.50	2,777	1,112	336	371	368	591	0.28	0.11	0.03	0.04		0.04	0.06
11000	6.82	2,984	1,223	336	371	405	650	0.27	0.11	0.03		0.03	0.04	0.06
12000	6.25	3,191	1,335	336	371	442	709	0.27	0.11	0.03		0.03	0.04	0.06

**PICKUP - 1/2 TON, 2WD
AIR, AUTO, STR, V8**

Purchase Price	->	\$16,206	Year Quoted	->	1992
Miles to Wearout	->	75,000	Maximum Life	->	15 Years
Dep. Factor	->	0.15	Repair Factor 1	->	0.18
Average Speed	->	50 MPH	Repair Factor 2	->	1.10
Fuel Type	->	GASOLINE	Fuel Consumption	->	15.00 Mi/Gal
			Fuel Price	->	\$1.027 Per Gal.

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 6.57%

ESTIMATED ANNUAL COSTS AND COST PER MILE

MILES USED	YRS TO TRADE	ANNUAL COSTS							COST PER MILE					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS & OIL		
1000	15.00	2,215	918	554	612	52	79	2.22	0.92	0.55	0.61	0.05	0.08	
2000	15.00	2,353	918	554	612	111	157	1.18	0.46	0.28	0.31	0.06	0.08	
3000	15.00	2,494	918	554	612	173	236	0.83	0.31	0.18	0.20	0.06	0.08	
4000	15.00	2,638	918	554	612	238	315	0.66	0.23	0.14	0.15	0.06	0.08	
5000	15.00	2,782	918	554	612	304	394	0.56	0.18	0.11	0.12	0.06	0.08	
6000	12.50	3,106	1,102	554	612	365	472	0.52	0.18	0.09	0.10	0.06	0.08	
7000	10.71	3,429	1,286	554	612	425	551	0.49	0.18	0.08	0.09	0.06	0.08	
8000	9.38	3,751	1,469	554	612	486	630	0.47	0.18	0.07	0.08	0.06	0.08	
9000	8.33	4,076	1,654	554	612	547	709	0.45	0.18	0.06	0.07	0.06	0.08	
10000	7.50	4,398	1,837	554	612	608	787	0.44	0.18	0.06		0.06	0.06	0.08
11000	6.82	4,721	2,020	554	612	668	866	0.43	0.18	0.05	0.06		0.06	0.08
12000	6.25	5,045	2,204	554	612	729	945	0.42	0.18	0.05		0.05	0.06	0.08

**PICKUP - 1/2 TON, 4 X 4
AIR, AUTO, STR, V8**

Purchase Price	-> \$18,375	Year Quoted	-> 1992
Miles to Wearout	-> 75,000	Maximum Life	-> 15 Years
Dep. Factor	-> 0.15	Repair Factor 1	-> 0.18
Average Speed	-> 50 MPH	Repair Factor 2	-> 1.10
Fuel Type	-> GASOLINE	Fuel Consumption	-> 15.00 Mi/Gal
		Fuel Price	-> \$1.027 Per Gal.

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 6.57%

ESTIMATED ANNUAL COSTS AND COST PER MILE

MILES USED	YRS TO TRADE	ANNUAL COSTS							COST PER MILE					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
1000	15.00	2,501	1,041	629	694	59	79	2.50	1.04	0.63	0.69	0.06	0.08	
2000	15.00	2,647	1,041	629	694	126	157	1.32	0.52	0.31	0.35	0.06	0.08	
3000	15.00	2,797	1,041	629	694	196	236	0.93	0.35	0.21	0.23	0.07	0.08	
4000	15.00	2,948	1,041	629	694	269	315	0.74	0.26	0.16	0.17	0.07	0.08	
5000	15.00	3,102	1,041	629	694	344	394	0.62	0.21	0.13	0.14	0.07	0.08	
6000	12.50	3,458	1,250	629	694	413	472	0.58	0.21	0.10	0.12	0.07	0.08	
7000	10.71	3,814	1,458	629	694	482	551	0.54	0.21	0.09	0.10	0.07	0.08	
8000	9.38	4,169	1,665	629	694	551	630	0.52	0.21	0.08	0.09	0.07	0.08	
9000	8.33	4,526	1,875	629	694	620	709	0.50	0.21	0.07	0.08	0.07	0.08	
10000	7.50	4,882	2,083	629	694	689	787	0.49	0.21	0.06	0.07	0.07	0.08	
11000	6.82	5,237	2,290	629	694	758	866	0.48	0.21	0.06		0.06	0.07	0.08
12000	6.25	5,593	2,499	629	694	827	945	0.47	0.21	0.05	0.06	0.07	0.08	

**PICKUP - 3/4 TON, 2WD
AIR, AUTO, STR, V8**

Purchase Price	-> \$17,800	Year Quoted	-> 1992
Miles to Wearout	-> 75,000	Maximum Life	-> 15 Years
Dep. Factor	-> 0.15	Repair Factor 1	-> 0.18
Average Speed	-> 50 MPH	Repair Factor 2	-> 1.10
Fuel Type	-> GASOLINE	Fuel Consumption	-> 12.00 Mi/Gal
		Fuel Price	-> \$1.027 Per Gal.

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 6.57%

ESTIMATED ANNUAL COSTS AND COST PER MILE

MILES USED	YRS TO TRADE	ANNUAL COSTS							COST PER MILE					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
1000	15.00	2,445	1,009	609	672	57	98	2.45	1.01	0.61	0.67	0.06	0.10	
2000	15.00	2,609	1,009	609	672	122	197	1.30	0.50	0.30	0.34	0.06	0.10	
3000	15.00	2,776	1,009	609	672	190	295	0.93	0.34	0.20	0.22	0.06	0.10	
4000	15.00	2,945	1,009	609	672	261	394	0.74	0.25	0.15	0.17	0.07	0.10	
5000	15.00	3,116	1,009	609	672	334	492	0.62	0.20	0.12	0.13	0.07	0.10	
6000	12.50	3,483	1,210	609	672	400	591	0.58	0.20	0.10	0.11	0.07	0.10	
7000	10.71	3,850	1,413	609	672	467	689	0.55	0.20	0.09	0.10	0.07	0.10	
8000	9.38	4,216	1,613	609	672	534	787	0.53	0.20	0.08		0.08	0.07	0.10
9000	8.33	4,584	1,816	609	672	601	886	0.51	0.20	0.07		0.07	0.07	0.10
10000	7.50	4,950	2,017	609	672	667	984	0.50	0.20	0.06	0.07		0.07	0.10
11000	6.82	5,317	2,218	609	672	734	1083	0.48	0.20	0.06		0.06	0.07	0.10
12000	6.25	5,684	2,421	609	672	801	1181	0.47	0.20	0.05	0.06	0.07	0.10	

**PICKUP - 3/4 TON, 4 X 4
AIR, AUTO, STR, V8**

Purchase Price	-> \$19,957	Year Quoted	-> 1992
Miles to Wearout	-> 75,000	Maximum Life	-> 15 Years
Dep. Factor	-> 0.15	Repair Factor 1	-> 0.18
Average Speed	-> 50 MPH	Repair Factor 2	-> 1.10
Fuel Type	-> GASOLINE	Fuel Consumption	-> 12.00 Mi/Gal
		Fuel Price	-> \$1.027 Per Gal.

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 6.57%

ESTIMATED ANNUAL COSTS AND COST PER MILE

MILES USED	YRS TO TRADE	ANNUAL COSTS							COST PER MILE					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
1000	15.00	2,730	1,131	683	754	64	98	2.73	1.13	0.68	0.75	0.06	0.10	
2000	15.00	2,901	1,131	683	754	137	197	1.45	0.57	0.34	0.38	0.07	0.10	
3000	15.00	3,076	1,131	683	754	213	295	1.03	0.38	0.23	0.25	0.07	0.10	
4000	15.00	3,254	1,131	683	754	293	394	0.81	0.28	0.17	0.19	0.07	0.10	
5000	15.00	3,434	1,131	683	754	374	492	0.69	0.23	0.14	0.15	0.07	0.10	
6000	12.50	3,833	1,357	683	754	449	591	0.64	0.23	0.11	0.13	0.07	0.10	
7000	10.71	4,233	1,584	683	754	524	689	0.60	0.23	0.10	0.11	0.07	0.10	
8000	9.38	4,631	1,808	683	754	599	787	0.58	0.23	0.09		0.09	0.07	0.10
9000	8.33	5,032	2,036	683	754	673	886	0.56	0.23	0.08		0.08	0.07	0.10
10000	7.50	5,431	2,262	683	754	748	984	0.54	0.23	0.07	0.08	0.07	0.10	
11000	6.82	5,830	2,487	683	754	823	1083	0.53	0.23	0.06	0.07		0.07	0.10
12000	6.25	6,230	2,714	683	754	898	1181	0.52	0.23	0.06		0.06	0.07	0.10

**CAB AND CHASSIS - 1-TON
PLAIN**

Purchase Price	-> \$15,899	Year Quoted	-> 1992
Miles to Wearout	-> 75,000	Maximum Life	-> 15 Years
Dep. Factor	-> 0.15	Repair Factor 1	-> 0.18
Average Speed	-> 50 MPH	Repair Factor 2	-> 1.10
Fuel Type	-> GASOLINE	Fuel Consumption	-> 11.00 Mi/Gal
		Fuel Price	-> \$1.027 Per Gal.

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 6.57%

ESTIMATED ANNUAL COSTS AND COST PER MILE

MILES USED	YRS TO TRADE	ANNUAL COSTS							COST PER MILE					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
1000	15.00	2,204	901	544	601	51	107	2.20	0.90	0.54	0.60	0.05	0.11	
2000	15.00	2,369	901	544	601	109	215	1.18	0.45	0.27	0.30	0.05	0.11	
3000	15.00	2,538	901	544	601	170	322	0.85	0.30	0.18	0.20	0.06	0.11	
4000	15.00	2,708	901	544	601	233	429	0.68	0.23	0.14	0.15	0.06	0.11	
5000	15.00	2,880	901	544	601	298	537	0.58	0.18	0.11	0.12	0.06	0.11	
6000	12.50	3,228	1,081	544	601	358	644	0.54	0.18	0.09	0.10	0.06	0.11	
7000	10.71	3,575	1,262	544	601	417	752	0.51	0.18	0.08	0.09	0.06	0.11	
8000	9.38	3,921	1,441	544	601	477	859	0.49	0.18	0.07	0.08	0.06	0.11	
9000	8.33	4,270	1,622	544	601	536	966	0.47	0.18	0.06	0.07	0.06	0.11	
10000	7.50	4,616	1,802	544	601	596	1074	0.46	0.18	0.05	0.06		0.06	0.11
11000	6.82	4,963	1,982	544	601	656	1181	0.45	0.18	0.05		0.05	0.06	0.11
12000	6.25	5,311	2,162	544	601	715	1288	0.44	0.18	0.05		0.05	0.06	0.11

**TRUCK - 18 FT BED, GASOLINE, V8
PS, PB, SINGLE AXLE, HOIST**

Purchase Price	-> \$19,800	Year Quoted	-> 1992
Miles to Wearout	-> 50,000	Maximum Life	-> 25 Years
Dep. Factor	-> 0.15	Repair Factor 1	-> 0.18
Average Speed	-> 35 MPH	Repair Factor 2	-> 1.10
Fuel Type	->GASOLINE	Fuel Consumption	-> 6.00 Mi/Gal
		Fuel Price	-> \$1.027 Per Gal.

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 6.57%

ESTIMATED ANNUAL COSTS AND COST PER MILE

MILES USED	YRS TO TRADE	ANNUAL COSTS							COST PER MILE					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
400	25.00	2,213	673	677	748	36	79	5.53	1.68	1.69	1.87	0.09	0.20	
800	25.00	2,333	673	677	748	77	157	2.92	0.84	0.85	0.93	0.10	0.20	
1200	25.00	2,455	673	677	748	120	236	2.05	0.56		0.56	0.62	0.10	0.20
1600	25.00	2,579	673	677	748	165	315	1.61	0.42		0.42	0.47	0.10	0.20
2000	25.00	2,703	673	677	748	211	394	1.35	0.34		0.34	0.37	0.11	0.20
2400	20.83	2,959	808	677	748	253	472	1.23	0.34	0.28	0.31	0.11	0.20	
2800	17.86	3,214	942	677	748	295	551	1.15	0.34	0.24	0.27	0.11	0.20	
3200	15.63	3,470	1,077	677	748	338	630	1.08	0.34	0.21	0.23	0.11	0.20	
3600	13.89	3,726	1,212	677	748	380	709	1.03	0.34	0.19	0.21	0.11	0.20	
4000	12.50	3,981	1,346	677	748	422	787	1.00	0.34	0.17	0.19	0.11	0.20	
4400	11.36	4,237	1,482	677	748	464	866	0.96	0.34	0.15	0.17	0.11	0.20	
4800	10.42	4,492	1,615	677	748	507	945	0.94	0.34	0.14	0.16	0.11	0.20	

**TRUCK - 22 FT BED, DIESEL
PS, PB, TANDEM AXLE, HOIST**

Purchase Price	-> \$30,000	Year Quoted	-> 1992
Miles to Wearout	-> 50,000	Maximum Life	-> 25 Years
Dep. Factor	-> 0.15	Repair Factor 1	-> 0.18
Average Speed	-> 35 MPH	Repair Factor 2	-> 1.10
Fuel Type	->DIESEL	Fuel Consumption	-> 6.00 Mi/Gal
		Fuel Price	-> \$0.802 Per Gal.

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 6.57%

ESTIMATED ANNUAL COSTS AND COST PER MILE

MILES USED	YRS TO TRADE	ANNUAL COSTS							COST PER MILE					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
400	25.00	3,296	1,020	1,026	1,133	54	61	8.24	2.55	2.57	2.83	0.14	0.15	
800	25.00	3,419	1,020	1,026	1,133	117	123	4.27	1.28		1.28	1.42	0.15	0.15
1200	25.00	3,546	1,020	1,026	1,133	182	184	2.96	0.85	0.86	0.94	0.15	0.15	
1600	25.00	3,676	1,020	1,026	1,133	250	246	2.30	0.64		0.64	0.71	0.16	0.15
2000	25.00	3,807	1,020	1,026	1,133	320	307	1.90	0.51		0.51	0.57	0.16	0.15
2400	20.83	4,137	1,224	1,026	1,133	384	369	1.72	0.51	0.43	0.47	0.16	0.15	
2800	17.86	4,466	1,428	1,026	1,133	448	430	1.59	0.51	0.37	0.40	0.16	0.15	
3200	15.63	4,795	1,631	1,026	1,133	512	492	1.50	0.51	0.32	0.35	0.16	0.15	
3600	13.89	5,125	1,836	1,026	1,133	576	553	1.42	0.51	0.29	0.31	0.16	0.15	
4000	12.50	5,454	2,040	1,026	1,133	640	615	1.36	0.51	0.26	0.28	0.16	0.15	
4400	11.36	5,784	2,245	1,026	1,133	703	676	1.31	0.51	0.23	0.26	0.16	0.15	
4800	10.42	6,112	2,447	1,026	1,133	767	738	1.27	0.51	0.21	0.24	0.16	0.15	

FIVE-WHEELER UTILITY VEHICLE

Purchase Price	->	\$5,900	Year Quoted	->	1992
Miles to Wearout	->	10,000	Maximum Life	->	10 Years
Dep. Factor	->	0.15	Repair Factor 1	->	0.18
Average Speed	->	15 MPH	Repair Factor 2	->	1.10
Fuel Type	->	GASOLINE	Fuel Consumption	->	40.00 Mi/Gal
			Fuel Price	->	\$1.027 Per Gal.

Percent of Average Investment Charged for Opportunity Interest	->	5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.	->	6.57%

ESTIMATED ANNUAL COSTS AND COST PER MILE

		ANNUAL COSTS							COST PER MILE					
MILES USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL OIL	
200	10.00	944	502	202	223	12	6	4.72	2.51	1.01	1.11	0.06	0.03	
400	10.00	963	502	202	223	25	12	2.41	1.25	0.50	0.56	0.06	0.03	
600	10.00	983	502	202	223	39	18	1.64	0.84	0.34	0.37	0.06	0.03	
800	10.00	1,003	502	202	223	53	24	1.25	0.63	0.25	0.28	0.07	0.03	
1000	10.00	1,024	502	202	223	68	30	1.02	0.50	0.20	0.22	0.07	0.03	
1200	8.33	1,144	602	202	223	82	35	0.95	0.50	0.17	0.19	0.07	0.03	
1400	7.14	1,264	702	202	223	95	41	0.90	0.50	0.14	0.16	0.07	0.03	
1600	6.25	1,383	802	202	223	109	47	0.86	0.50	0.13	0.14	0.07	0.03	
1800	5.56	1,502	902	202	223	122	53	0.83	0.50	0.11	0.12	0.07	0.03	
2000	5.00	1,623	1,003	202	223	136	59	0.81	0.50	0.10	0.11	0.07	0.03	
2200	4.55	1,741	1,102	202	223	150	65	0.79	0.50	0.09	0.10	0.07	0.03	
2400	4.17	1,861	1,203	202	223	163	71	0.78	0.50	0.08	0.09	0.07	0.03	

WHEEL TRACTOR - 40 PTO HP 2WD,ROPS,PWRSFT,PS,CAT2,REM2

Purchase Price	->	\$19,096	Year Quoted	->	1992
Hours to Wearout	->	10,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.68	Repair Factor 1	->	0.01
Dep. Factor 2	->	0.92	Repair Factor 2	->	2.00
PTO Horsepower	->	40	Percent Load Factor	->	60.00 %
Fuel Type	->	DIESEL	Fuel Price	->	\$0.802 Per Gal.
Fuel Consumption	->	2.15 Gal/Hr			

Percent of Average Investment Charged for Opportunity Interest	->	5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.	->	2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL OIL	
100	20.00	2,008	832	641	298	38	198	20.08	8.32	6.41	2.98	0.38	1.98	
200	20.00	2,320	832	641	298	153	396	11.60	4.16	3.21	1.49	0.76	1.98	
300	20.00	2,709	832	641	298	344	594	9.03	2.77	2.14	0.99	1.15	1.98	
400	20.00	3,174	832	641	298	611	791	7.94	2.08	1.60	0.75	1.53	1.98	
500	20.00	3,716	832	641	298	955	989	7.43	1.66	1.28	0.60	1.91	1.98	
600	16.67	4,258	952	664	309	1,146	1187	7.10	1.59	1.11	0.52	1.91	1.98	
700	14.29	4,787	1,060	685	319	1,337	1385	6.84	1.51	0.98	0.46	1.91	1.98	
800	12.50	5,304	1,161	704	328	1,528	1583	6.63	1.45	0.88	0.41	1.91	1.98	
900	11.11	5,812	1,256	721	336	1,718	1781	6.46	1.40	0.80	0.37	1.91	1.98	
1000	10.00	6,312	1,346	736	343	1,910	1979	6.31	1.35	0.74	0.34	1.91	1.98	
1100	9.09	6,806	1,431	749	349	2,100	2176	6.19	1.30	0.68	0.32	1.91	1.98	
1200	8.33	7,294	1,514	761	354	2,291	2374	6.08	1.26	0.63	0.30	1.91	1.98	

**WHEEL TRACTOR - 60 PTO HP
2WD,ROPS,PWRSFT,PS,CAT2,REM2**

Purchase Price	-> \$25,612	Year Quoted	-> 1992
Hours to Wearout	-> 10,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.68	Repair Factor 1	-> 0.01
Dep. Factor 2	-> 0.92	Repair Factor 2	-> 2.00
PTO Horsepower	-> 60	Percent Load Factor	-> 60.00 %
Fuel Type	-> DIESEL	Fuel Price	-> \$0.802 Per Gal.
Fuel Consumption	-> 3.22 Gal/Hr		
Percent of Average Investment Charged for Opportunity Interest	-> 5.95%		
Percent of Average Investment Charged for Tax, Housing & Insur.	-> 2.77%		

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
100	20.00	2,724	1,116	860	400	51	297	27.24	11.16	8.60	4.00	0.51	2.97	
200	20.00	3,175	1,116	860	400	205	594	15.87	5.58	4.30	2.00	1.02	2.97	
300	20.00	3,728	1,116	860	400	461	890	12.43	3.72	2.87	1.33	1.54	2.97	
400	20.00	4,383	1,116	860	400	820	1187	10.96	2.79	2.15	1.00	2.05	2.97	
500	20.00	5,141	1,116	860	400	1,281	1484	10.28	2.23	1.72	0.80	2.56	2.97	
600	16.67	5,900	1,276	891	415	1,537	1781	9.83	2.13	1.49	0.69	2.56	2.97	
700	14.29	6,640	1,422	919	428	1,793	2078	9.49	2.03	1.31	0.61	2.56	2.97	
800	12.50	7,365	1,558	945	440	2,049	2374	9.21	1.95	1.18	0.55	2.56	2.97	
900	11.11	8,078	1,685	967	450	2,305	2671	8.98	1.87	1.07	0.50	2.56	2.97	
1000	10.00	8,780	1,805	987	460	2,561	2968	8.78	1.80	0.99	0.46	2.56	2.97	
1100	9.09	9,474	1,920	1,005	468	2,817	3265	8.61	1.75	0.91	0.43	2.56	2.97	
1200	8.33	10,160	2,031	1,021	475	3,072	3561	8.47	1.69	0.85	0.40	2.56	2.97	

**WHEEL TRACTOR - 80 PTO HP
2WD,ROPS,PWRSFT,PS,CAT2,REM2**

Purchase Price	-> \$34,840	Year Quoted	-> 1992
Hours to Wearout	-> 10,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.68	Repair Factor 1	-> 0.01
Dep. Factor 2	-> 0.92	Repair Factor 2	-> 2.00
PTO Horsepower	-> 80	Percent Load Factor	-> 60.00 %
Fuel Type	-> DIESEL	Fuel Price	-> \$0.802 Per Gal.
Fuel Consumption	-> 4.29 Gal/Hr		
Percent of Average Investment Charged for Opportunity Interest	-> 5.95%		
Percent of Average Investment Charged for Tax, Housing & Insur.	-> 2.77%		

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
100	20.00	3,698	1,518	1,169	544	70	396	36.98	15.18	11.69	5.44	0.70	3.96	
200	20.00	4,303	1,518	1,169	544	279	791	21.51	7.59	5.85	2.72	1.39	3.96	
300	20.00	5,047	1,518	1,169	544	627	1187	16.82	5.06	3.90	1.81	2.09	3.96	
400	20.00	5,930	1,518	1,169	544	1,115	1583	14.83	3.80	2.92	1.36	2.79	3.96	
500	20.00	6,953	1,518	1,169	544	1,742	1979	13.91	3.04	2.34	1.09	3.48	3.96	
600	16.67	7,977	1,736	1,212	564	2,091	2374	13.30	2.89	2.02	0.94	3.48	3.96	
700	14.29	8,977	1,934	1,251	582	2,440	2770	12.82	2.76	1.79	0.83	3.49	3.96	
800	12.50	9,955	2,119	1,285	598	2,787	3166	12.44	2.65	1.61	0.75	3.48	3.96	
900	11.11	10,916	2,291	1,316	612	3,135	3561	12.13	2.55	1.46	0.68	3.48	3.96	
1000	10.00	11,864	2,455	1,343	625	3,484	3957	11.86	2.45	1.34	0.63	3.48	3.96	
1100	9.09	12,799	2,611	1,367	636	3,832	4353	11.64	2.37	1.24	0.58	3.48	3.96	
1200	8.33	13,725	2,762	1,388	646	4,179	4749	11.44	2.30	1.16	0.54	3.48	3.96	

WHEEL TRACTOR - 100 PTO HP
2WD,CAB,AIR,PWRSFT,PS,CAT3,REM3,RT

Purchase Price	->	\$52,523	Year Quoted	->	1992
Hours to Wearout	->	10,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.68	Repair Factor 1	->	0.01
Dep. Factor 2	->	0.92	Repair Factor 2	->	2.00
PTO Horsepower	->	100	Percent Load Factor	->	60.00 %
Fuel Type	->	DIESEL	Fuel Price	->	\$0.802 Per Gal.
Fuel Consumption	->	5.36 Gal/Hr			
Percent of Average Investment Charged for Opportunity Interest	->				5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.	->				2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
100	20.00	5,473	2,289	1,763	821	105	495	54.73	22.89	17.63	8.21	1.05	4.95
200	20.00	6,283	2,289	1,763	821	420	989	31.41	11.45	8.82	4.10	2.10	4.95
300	20.00	7,302	2,289	1,763	821	945	1484	24.34	7.63	5.88	2.74	3.15	4.95
400	20.00	8,532	2,289	1,763	821	1,681	1979	21.33	5.72	4.41	2.05	4.20	4.95
500	20.00	9,972	2,289	1,763	821	2,626	2473	19.94	4.58	3.53	1.64	5.25	4.95
600	16.67	11,415	2,617	1,827	851	3,152	2968	19.02	4.36	3.05	1.42	5.25	4.95
700	14.29	12,820	2,916	1,885	878	3,678	3463	18.31	4.17	2.69	1.25	5.25	4.95
800	12.50	14,192	3,194	1,937	902	4,202	3957	17.74	3.99	2.42	1.13	5.25	4.95
900	11.11	15,540	3,455	1,983	923	4,727	4452	17.27	3.84	2.20	1.03	5.25	4.95
1000	10.00	16,866	3,701	2,024	942	5,252	4947	16.87	3.70	2.02	0.94	5.25	4.95
1100	9.09	18,175	3,937	2,060	959	5,777	5441	16.52	3.58	1.87	0.87	5.25	4.95
1200	8.33	19,468	4,165	2,093	974	6,300	5936	16.22	3.47	1.74	0.81	5.25	4.95

WHEEL TRACTOR - 150 PTO HP
2WD,CAB,AIR,STR,PWRSFT,PS,CAT3,REM3,RT

Purchase Price	->	\$67,753	Year Quoted	->	1992
Hours to Wearout	->	10,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.68	Repair Factor 1	->	0.01
Dep. Factor 2	->	0.92	Repair Factor 2	->	2.00
PTO Horsepower	->	150	Percent Load Factor	->	60.00 %
Fuel Type	->	DIESEL	Fuel Price	->	\$0.802 Per Gal.
Fuel Consumption	->	8.04 Gal/Hr			
Percent of Average Investment Charged for Opportunity Interest	->				5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.	->				2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
100	20.00	7,164	2,953	2,274	1,059	136	742	71.64	29.53	22.74	10.59	1.36	7.42
200	20.00	8,312	2,953	2,274	1,059	542	1484	41.56	14.76	11.37	5.29	2.71	7.42
300	20.00	9,732	2,953	2,274	1,059	1,220	2226	32.44	9.84	7.58	3.53	4.07	7.42
400	20.00	11,422	2,953	2,274	1,059	2,168	2968	28.56	7.38	5.69	2.65	5.42	7.42
500	20.00	13,384	2,953	2,274	1,059	3,388	3710	26.77	5.91	4.55	2.12	6.78	7.42
600	16.67	15,348	3,376	2,357	1,097	4,066	4452	25.58	5.63	3.93	1.83	6.78	7.42
700	14.29	17,264	3,762	2,432	1,132	4,744	5194	24.66	5.37	3.47	1.62	6.78	7.42
800	12.50	19,139	4,120	2,499	1,163	5,420	5936	23.92	5.15	3.12	1.45	6.78	7.42
900	11.11	20,981	4,456	2,558	1,191	6,097	6678	23.31	4.95	2.84	1.32	6.77	7.42
1000	10.00	22,796	4,774	2,611	1,216	6,775	7420	22.80	4.77	2.61	1.22	6.78	7.42
1100	9.09	24,588	5,078	2,658	1,237	7,452	8162	22.35	4.62	2.42	1.12	6.77	7.42
1200	8.33	26,360	5,372	2,700	1,257	8,127	8904	21.97	4.48	2.25	1.05	6.77	7.42

**WHEEL TRACTOR - 125 PTO HP MFD
MFD,CAB,AIR,STR,PWRSFT,PS,CAT3,REM3,RT**

Purchase Price -> \$63,663 Year Quoted -> 1992
Hours to Wearout -> 10,000 Maximum Life -> 20 Years
Dep. Factor 1 -> 0.68 Repair Factor 1 -> 0.01
Dep. Factor 2 -> 0.92 Repair Factor 2 -> 2.00
PTO Horsepower -> 125 Percent Load Factor -> 60.00 %
Fuel Type -> DIESEL Fuel Price -> \$0.802 Per Gal.
Fuel Consumption -> 6.70 Gal/Hr
Percent of Average Investment Charged for Opportunity Interest -> 5.95%
Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
100	20.00	6,652	2,775	2,137	995	127	618	66.52	27.75	21.37	9.95	1.27	6.18
200	20.00	7,653	2,775	2,137	995	509	1237	38.26	13.87	10.68	4.97	2.55	6.18
300	20.00	8,907	2,775	2,137	995	1,146	1855	29.69	9.25	7.12	3.32	3.82	6.18
400	20.00	10,417	2,775	2,137	995	2,037	2473	26.04	6.94	5.34	2.49	5.09	6.18
500	20.00	12,181	2,775	2,137	995	3,183	3092	24.36	5.55	4.27	1.99	6.37	6.18
600	16.67	13,948	3,172	2,215	1,031	3,821	3710	23.25	5.29	3.69	1.72	6.37	6.18
700	14.29	15,670	3,535	2,285	1,064	4,458	4328	22.39	5.05	3.26	1.52	6.37	6.18
800	12.50	17,353	3,872	2,348	1,093	5,093	4947	21.69	4.84	2.94	1.37	6.37	6.18
900	11.11	19,004	4,187	2,404	1,119	5,729	5565	21.12	4.65	2.67	1.24	6.37	6.18
1000	10.00	20,631	4,486	2,453	1,142	6,366	6183	20.63	4.49	2.45	1.14	6.37	6.18
1100	9.09	22,236	4,772	2,498	1,163	7,002	6801	20.21	4.34	2.27	1.06	6.37	6.18
1200	8.33	23,822	5,048	2,537	1,181	7,637	7420	19.85	4.21	2.11	0.98	6.36	6.18

**WHEEL TRACTOR - 150 PTO HP MFD
MFD,CAB,AIR,STR,PWRSFT,PS,CAT3,REM3,RT**

Purchase Price -> \$76,077 Year Quoted -> 1992
Hours to Wearout -> 10,000 Maximum Life -> 20 Years
Dep. Factor 1 -> 0.68 Repair Factor 1 -> 0.01
Dep. Factor 2 -> 0.92 Repair Factor 2 -> 2.00
PTO Horsepower -> 150 Percent Load Factor -> 60.00 %
Fuel Type -> DIESEL Fuel Price -> \$0.802 Per Gal.
Fuel Consumption -> 8.04 Gal/Hr
Percent of Average Investment Charged for Opportunity Interest -> 5.95%
Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
100	20.00	7,952	3,316	2,554	1,189	152	742	79.52	33.16	25.54	11.89	1.52	7.42
200	20.00	9,151	3,316	2,554	1,189	609	1484	45.75	16.58	12.77	5.94	3.04	7.42
300	20.00	10,654	3,316	2,554	1,189	1,369	2226	35.51	11.05	8.51	3.96	4.56	7.42
400	20.00	12,461	3,316	2,554	1,189	2,434	2968	31.15	8.29	6.38	2.97	6.09	7.42
500	20.00	14,572	3,316	2,554	1,189	3,804	3710	29.14	6.63	5.11	2.38	7.61	7.42
600	16.67	16,687	3,791	2,647	1,232	4,566	4452	27.81	6.32	4.41	2.05	7.61	7.42
700	14.29	18,747	4,224	2,731	1,271	5,327	5194	26.78	6.03	3.90	1.82	7.61	7.42
800	12.50	20,761	4,627	2,806	1,306	6,086	5936	25.95	5.78	3.51	1.63	7.61	7.42
900	11.11	22,738	5,004	2,873	1,337	6,846	6678	25.26	5.56	3.19	1.49	7.61	7.42
1000	10.00	24,685	5,361	2,932	1,365	7,608	7420	24.68	5.36	2.93	1.36	7.61	7.42
1100	9.09	26,606	5,702	2,985	1,389	8,368	8162	24.19	5.18	2.71	1.26	7.61	7.42
1200	8.33	28,505	6,032	3,032	1,411	9,126	8904	23.75	5.03	2.53	1.18	7.60	7.42

**WHEEL TRACTOR - 180 PTO HP MFD
MFD,CAB,AIR,STR,PWRSFT,PS,CAT3,REM3,RT**

Purchase Price	->	\$84,664	Year Quoted	->	1992
Hours to Wearout	->	10,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.68	Repair Factor 1	->	0.01
Dep. Factor 2	->	0.92	Repair Factor 2	->	2.00
PTO Horsepower	->	180	Percent Load Factor	->	60.00 %
Fuel Type	->	DIESEL	Fuel Price	->	\$0.802 Per Gal.
Fuel Consumption	->	9.65 Gal/Hr			
Percent of Average Investment Charged for Opportunity Interest	->				5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.	->				2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
100	20.00	8,915	3,690	2,842	1,323	169	890	89.15	36.90	28.42	13.23	1.69	8.90
200	20.00	10,313	3,690	2,842	1,323	677	1781	51.57	18.45	14.21	6.62	3.39	8.90
300	20.00	12,050	3,690	2,842	1,323	1,524	2671	40.17	12.30	9.47	4.41	5.08	8.90
400	20.00	14,126	3,690	2,842	1,323	2,709	3561	35.31	9.23	7.10	3.31	6.77	8.90
500	20.00	16,540	3,690	2,842	1,323	4,233	4452	33.08	7.38	5.68	2.65	8.47	8.90
600	16.67	18,958	4,219	2,945	1,371	5,081	5342	31.60	7.03	4.91	2.29	8.47	8.90
700	14.29	21,316	4,701	3,039	1,415	5,928	6233	30.45	6.72	4.34	2.02	8.47	8.90
800	12.50	23,622	5,149	3,123	1,454	6,773	7123	29.53	6.44	3.90	1.82	8.47	8.90
900	11.11	25,886	5,569	3,197	1,488	7,619	8013	28.76	6.19	3.55	1.65	8.47	8.90
1000	10.00	28,117	5,966	3,263	1,519	8,466	8904	28.12	5.97	3.26	1.52	8.47	8.90
1100	9.09	30,320	6,346	3,321	1,546	9,312	9794	27.56	5.77	3.02	1.41	8.47	8.90
1200	8.33	32,498	6,713	3,374	1,571	10,156	10684	27.08	5.59	2.81	1.31	8.46	8.90

**WHEEL TRACTOR - 200 PTO HP MFD
MFD,CAB,AIR,STR,PWRSFT,PS,CAT3,REM3,RT**

Purchase Price	->	\$97,771	Year Quoted	->	1992
Hours to Wearout	->	10,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.68	Repair Factor 1	->	0.01
Dep. Factor 2	->	0.92	Repair Factor 2	->	2.00
PTO Horsepower	->	200	Percent Load Factor	->	60.00 %
Fuel Type	->	DIESEL	Fuel Price	->	\$0.802 Per Gal.
Fuel Consumption	->	10.73 Gal/Hr			
Percent of Average Investment Charged for Opportunity Interest	->				5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.	->				2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
100	20.00	10,256	4,261	3,282	1,528	196	989	102.56	42.61	32.82	15.28	1.96	9.89
200	20.00	11,832	4,261	3,282	1,528	782	1979	59.16	21.31	16.41	7.64	3.91	9.89
300	20.00	13,799	4,261	3,282	1,528	1,760	2968	46.00	14.20	10.94	5.09	5.87	9.89
400	20.00	16,157	4,261	3,282	1,528	3,129	3957	40.39	10.65	8.20	3.82	7.82	9.89
500	20.00	18,906	4,261	3,282	1,528	4,889	4947	37.81	8.52	6.56	3.06	9.78	9.89
600	16.67	21,660	4,872	3,401	1,583	5,867	5936	36.10	8.12	5.67	2.64	9.78	9.89
700	14.29	24,343	5,429	3,509	1,634	6,846	6925	34.78	7.76	5.01	2.33	9.78	9.89
800	12.50	26,967	5,946	3,606	1,679	7,822	7914	33.71	7.43	4.51	2.10	9.78	9.89
900	11.11	29,544	6,431	3,692	1,719	8,799	8904	32.83	7.15	4.10	1.91	9.78	9.89
1000	10.00	32,081	6,889	3,768	1,754	9,777	9893	32.08	6.89	3.77	1.75	9.78	9.89
1100	9.09	34,586	7,328	3,836	1,786	10,754	10882	31.44	6.66	3.49	1.62	9.78	9.89
1200	8.33	37,062	7,752	3,896	1,814	11,728	11872	30.88	6.46	3.25	1.51	9.77	9.89

MOLDBOARD PLOW- 3-18 S
ROLL-OVER TYPE

Purchase Price	->	\$6,955	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.43
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	677	330	218	101	29	0	33.87	16.48	10.88	5.07	1.44	0.00	
40	20.00	749	330	218	101	100	0	18.72	8.24	5.44	2.53	2.50	0.00	
60	20.00	856	330	218	101	208	0	14.27	5.49	3.63	1.69	3.46	0.00	
80	20.00	997	330	218	101	348	0	12.46	4.12	2.72	1.27	4.36	0.00	
100	20.00	1,169	330	218	101	521	0	11.69	3.30	2.18	1.01	5.21	0.00	
120	16.67	1,336	385	223	104	625	0	11.14	3.20	1.86	0.87	5.21	0.00	
140	14.29	1,500	436	229	106	729	0	10.71	3.11	1.63	0.76	5.21	0.00	
160	12.50	1,660	484	234	109	833	0	10.37	3.02	1.46	0.68	5.21	0.00	
180	11.11	1,817	529	239	111	937	0	10.09	2.94	1.33	0.62	5.21	0.00	
200	10.00	1,971	573	244	113	1,041	0	9.85	2.86	1.22	0.57	5.21	0.00	
220	9.09	2,123	614	248	115	1,145	0	9.65	2.79	1.13	0.52	5.21	0.00	
240	8.33	2,272	654	252	117	1,249	0	9.47	2.72	1.05	0.49	5.21	0.00	

MOLDBOARD PLOW- 4-18 S
ROLL-OVER TYPE

Purchase Price	->	\$7,952	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.43
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	775	377	249	116	33	0	38.73	18.84	12.45	5.79	1.64	0.00	
40	20.00	856	377	249	116	114	0	21.40	9.42	6.22	2.90	2.86	0.00	
60	20.00	979	377	249	116	237	0	16.32	6.28	4.15	1.93	3.96	0.00	
80	20.00	1,140	377	249	116	398	0	14.25	4.71	3.11	1.45	4.98	0.00	
100	20.00	1,337	377	249	116	595	0	13.37	3.77	2.49	1.16	5.95	0.00	
120	16.67	1,528	440	255	119	715	0	12.73	3.66	2.13	0.99	5.95	0.00	
140	14.29	1,715	498	261	122	834	0	12.25	3.56	1.87	0.87	5.95	0.00	
160	12.50	1,898	553	267	124	953	0	11.86	3.46	1.67	0.78	5.95	0.00	
180	11.11	2,077	605	273	127	1,072	0	11.54	3.36	1.52	0.71	5.95	0.00	
200	10.00	2,253	655	278	130	1,191	0	11.27	3.27	1.39	0.65	5.95	0.00	
220	9.09	2,427	702	283	132	1,310	0	11.03	3.19	1.29	0.60	5.95	0.00	
240	8.33	2,598	748	288	134	1,428	0	10.82	3.11	1.20	0.56	5.95	0.00	

MOLDBOARD PLOW- 5-18 S
ROLL-OVER TYPE

Purchase Price	-> \$9,689	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.43
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	944	459	303	141	40	0	47.18	22.96	15.16	7.06	2.00	0.00	
40	20.00	1,043	459	303	141	139	0	26.08	11.48	7.58	3.53	3.49	0.00	
60	20.00	1,193	459	303	141	289	0	19.88	7.65	5.05	2.35	4.82	0.00	
80	20.00	1,389	459	303	141	485	0	17.36	5.74	3.79	1.76	6.07	0.00	
100	20.00	1,629	459	303	141	725	0	16.29	4.59	3.03	1.41	7.25	0.00	
120	16.67	1,862	536	311	145	871	0	15.52	4.46	2.59	1.21	7.26	0.00	
140	14.29	2,089	607	318	148	1,016	0	14.92	4.34	2.27	1.06	7.26	0.00	
160	12.50	2,312	674	326	152	1,161	0	14.45	4.21	2.04	0.95	7.25	0.00	
180	11.11	2,531	737	333	155	1,306	0	14.06	4.10	1.85	0.86	7.25	0.00	
200	10.00	2,745	798	339	158	1,451	0	13.73	3.99	1.70	0.79	7.25	0.00	
220	9.09	2,957	855	345	161	1,596	0	13.44	3.89	1.57	0.73	7.25	0.00	
240	8.33	3,165	911	351	163	1,740	0	13.19	3.80	1.46	0.68	7.25	0.00	

MOLDBOARD PLOW- 6-18 S
ROLL-OVER TYPE

Purchase Price	-> \$11,502	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.43
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	1,120	545	360	168	48	0	56.01	27.26	18.00	8.38	2.38	0.00	
40	20.00	1,238	545	360	168	165	0	30.96	13.63	9.00	4.19	4.14	0.00	
60	20.00	1,416	545	360	168	343	0	23.60	9.09	6.00	2.79	5.72	0.00	
80	20.00	1,649	545	360	168	576	0	20.61	6.81	4.50	2.10	7.20	0.00	
100	20.00	1,934	545	360	168	861	0	19.34	5.45	3.60	1.68	8.61	0.00	
120	16.67	2,210	636	369	172	1,034	0	18.42	5.30	3.07	1.43	8.61	0.00	
140	14.29	2,480	721	378	176	1,206	0	17.72	5.15	2.70	1.26	8.61	0.00	
160	12.50	2,745	800	387	180	1,378	0	17.16	5.00	2.42	1.13	8.61	0.00	
180	11.11	3,004	875	395	184	1,550	0	16.69	4.86	2.19	1.02	8.61	0.00	
200	10.00	3,259	947	403	187	1,722	0	16.30	4.73	2.01	0.94	8.61	0.00	
220	9.09	3,510	1,015	410	191	1,894	0	15.96	4.61	1.86	0.87	8.61	0.00	
240	8.33	3,758	1,081	416	194	2,066	0	15.66	4.51	1.73	0.81	8.61	0.00	

**SWITCH PLOW - 5-BOTTOM
SWITCH TYPE**

Purchase Price	->	\$6,901	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.43
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	672	327	216	101	29	0	33.61	16.35	10.80	5.03	1.43	0.00	
40	20.00	743	327	216	101	99	0	18.57	8.18	5.40	2.51	2.48	0.00	
60	20.00	850	327	216	101	206	0	14.16	5.45	3.60	1.68	3.43	0.00	
80	20.00	989	327	216	101	346	0	12.37	4.09	2.70	1.26	4.32	0.00	
100	20.00	1,160	327	216	101	517	0	11.60	3.27	2.16	1.01	5.17	0.00	
120	16.67	1,326	382	221	103	620	0	11.05	3.18	1.84	0.86	5.17	0.00	
140	14.29	1,488	432	227	106	723	0	10.63	3.09	1.62	0.75	5.17	0.00	
160	12.50	1,647	480	232	108	827	0	10.29	3.00	1.45	0.68	5.17	0.00	
180	11.11	1,802	525	237	110	930	0	10.01	2.92	1.32	0.61	5.17	0.00	
200	10.00	1,955	568	242	112	1,033	0	9.78	2.84	1.21	0.56	5.17	0.00	
220	9.09	2,106	609	246	114	1,137	0	9.57	2.77	1.12	0.52	5.17	0.00	
240	8.33	2,255	649	250	116	1,240	0	9.39	2.70	1.04	0.48	5.16	0.00	

ROLLER HARROW - 15 FT

Purchase Price	->	\$10,010	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.16
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.30

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	958	474	313	146	24	0	47.90	23.72	15.67	7.29	1.22	0.00	
40	20.00	994	474	313	146	60	0	24.84	11.86	7.83	3.65	1.50	0.00	
60	20.00	1,035	474	313	146	101	0	17.25	7.91	5.22	2.43	1.69	0.00	
80	20.00	1,081	474	313	146	148	0	13.51	5.93	3.92	1.82	1.84	0.00	
100	20.00	1,131	474	313	146	197	0	11.31	4.74	3.13	1.46	1.97	0.00	
120	16.67	1,261	553	321	149	237	0	10.51	4.61	2.68	1.25	1.97	0.00	
140	14.29	1,385	627	329	153	276	0	9.90	4.48	2.35	1.09	1.97	0.00	
160	12.50	1,505	696	337	157	315	0	9.41	4.35	2.10	0.98	1.97	0.00	
180	11.11	1,621	762	344	160	355	0	9.00	4.23	1.91	0.89	1.97	0.00	
200	10.00	1,732	824	350	163	394	0	8.66	4.12	1.75	0.82	1.97	0.00	
220	9.09	1,840	884	357	166	434	0	8.36	4.02	1.62	0.75	1.97	0.00	
240	8.33	1,945	941	362	169	473	0	8.11	3.92	1.51	0.70	1.97	0.00	

ROLLER HARROW - 21 FT HYDRAULIC FOLDING WINGS

Purchase Price	-> \$18,434	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.16
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.30

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	1,764	874	577	269	45	0	88.20	43.68	28.85	13.43	2.24	0.00	
40	20.00	1,830	874	577	269	110	0	45.74	21.84	14.42	6.72	2.76	0.00	
60	20.00	1,906	874	577	269	187	0	31.77	14.56	9.62	4.48	3.12	0.00	
80	20.00	1,991	874	577	269	272	0	24.89	10.92	7.21	3.36	3.40	0.00	
100	20.00	2,082	874	577	269	363	0	20.82	8.74	5.77	2.69	3.63	0.00	
120	16.67	2,322	1,019	591	275	436	0	19.35	8.49	4.93	2.29	3.63	0.00	
140	14.29	2,551	1,155	606	282	508	0	18.22	8.25	4.33	2.01	3.63	0.00	
160	12.50	2,772	1,283	620	289	581	0	17.33	8.02	3.87	1.80	3.63	0.00	
180	11.11	2,984	1,403	633	295	654	0	16.58	7.79	3.52	1.64	3.63	0.00	
200	10.00	3,190	1,517	645	300	726	0	15.95	7.59	3.23	1.50	3.63	0.00	
220	9.09	3,389	1,627	657	306	799	0	15.40	7.40	2.99	1.39	3.63	0.00	
240	8.33	3,582	1,733	667	311	871	0	14.93	7.22	2.78	1.29	3.63	0.00	

ROLLER HARROW - 25 FT HYDRAULIC FOLDING WINGS

Purchase Price	-> \$21,020	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.16
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.30

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	2,012	996	658	306	51	0	100.58	49.81	32.90	15.32	2.55	0.00	
40	20.00	2,086	996	658	306	126	0	52.16	24.91	16.45	7.66	3.15	0.00	
60	20.00	2,174	996	658	306	213	0	36.23	16.60	10.97	5.11	3.55	0.00	
80	20.00	2,270	996	658	306	310	0	28.38	12.45	8.22	3.83	3.87	0.00	
100	20.00	2,375	996	658	306	414	0	23.75	9.96	6.58	3.06	4.14	0.00	
120	16.67	2,647	1,162	674	314	497	0	22.06	9.69	5.62	2.62	4.14	0.00	
140	14.29	2,909	1,317	691	322	580	0	20.78	9.41	4.93	2.30	4.14	0.00	
160	12.50	3,161	1,462	707	329	662	0	19.76	9.14	4.42	2.06	4.14	0.00	
180	11.11	3,403	1,600	722	336	745	0	18.91	8.89	4.01	1.87	4.14	0.00	
200	10.00	3,637	1,730	736	343	828	0	18.18	8.65	3.68	1.71	4.14	0.00	
220	9.09	3,864	1,855	749	349	911	0	17.56	8.43	3.40	1.58	4.14	0.00	
240	8.33	4,085	1,976	761	354	994	0	17.02	8.23	3.17	1.48	4.14	0.00	

FIELD CULTIVATOR - 18 FT

Purchase Price	-> \$5,864	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.3
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.40

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	571	278	184	85	24	0	28.57	13.90	9.18	4.27	1.22	0.00	
40	20.00	611	278	184	85	64	0	15.28	6.95	4.59	2.14	1.61	0.00	
60	20.00	660	278	184	85	114	0	11.01	4.63	3.06	1.42	1.89	0.00	
80	20.00	717	278	184	85	170	0	8.96	3.47	2.29	1.07	2.12	0.00	
100	20.00	779	278	184	85	232	0	7.79	2.78	1.84	0.85	2.32	0.00	
120	16.67	878	324	188	88	279	0	7.32	2.70	1.57	0.73	2.32	0.00	
140	14.29	975	367	193	90	325	0	6.96	2.62	1.38	0.64	2.32	0.00	
160	12.50	1,068	408	197	92	371	0	6.68	2.55	1.23	0.57	2.32	0.00	
180	11.11	1,159	446	201	94	418	0	6.44	2.48	1.12	0.52	2.32	0.00	
200	10.00	1,248	483	205	96	464	0	6.24	2.41	1.03	0.48	2.32	0.00	
220	9.09	1,334	518	209	97	511	0	6.07	2.35	0.95	0.44	2.32	0.00	
240	8.33	1,419	551	212	99	557	0	5.91	2.30	0.88	0.41	2.32	0.00	

FIELD CULTIVATOR - 25 FT HYDRAULIC FOLDING WINGS

Purchase Price	-> \$9,258	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.3
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.40

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	902	439	290	135	39	0	45.10	21.94	14.49	6.75	1.93	0.00	
40	20.00	965	439	290	135	102	0	24.13	10.97	7.24	3.37	2.54	0.00	
60	20.00	1,043	439	290	135	179	0	17.38	7.31	4.83	2.25	2.99	0.00	
80	20.00	1,132	439	290	135	268	0	14.15	5.48	3.62	1.69	3.35	0.00	
100	20.00	1,230	439	290	135	366	0	12.30	4.39	2.90	1.35	3.66	0.00	
120	16.67	1,387	512	297	138	440	0	11.56	4.27	2.47	1.15	3.67	0.00	
140	14.29	1,539	580	304	142	513	0	10.99	4.14	2.17	1.01	3.67	0.00	
160	12.50	1,687	644	311	145	586	0	10.54	4.03	1.95	0.91	3.66	0.00	
180	11.11	1,830	705	318	148	660	0	10.17	3.91	1.77	0.82	3.66	0.00	
200	10.00	1,970	762	324	151	733	0	9.85	3.81	1.62	0.75	3.66	0.00	
220	9.09	2,107	817	330	154	806	0	9.58	3.71	1.50	0.70	3.66	0.00	
240	8.33	2,241	870	335	156	879	0	9.34	3.63	1.40	0.65	3.66	0.00	

ROLLER-PACKER - 10 FT

Purchase Price	-> \$2,250	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.16
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.30

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR						
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
20	20.00	215	107	70	33	5	0	10.77	5.33	3.52	1.64	0.27	0.00		
40	20.00	223	107	70	33	13	0	5.58	2.67	1.76	0.82	0.34	0.00		
60	20.00	233	107	70	33	23	0	3.88	1.78	1.17	0.55	0.38	0.00		
80	20.00	243	107	70	33		33	0	3.04	1.33	0.88	0.41	0.41	0.00	
100	20.00	254	107	70	33	44	0	2.54	1.07	0.70	0.33	0.44	0.00		
120	16.67	283	124	72	34	53	0	2.36	1.04	0.60	0.28	0.44	0.00		
140	14.29	311	141	74	34	62	0	2.22	1.01	0.53	0.25	0.44	0.00		
160	12.50	338	157	76	35	71	0	2.11	0.98	0.47	0.22	0.44	0.00		
180	11.11	364	171	77	36	80	0	2.02	0.95	0.43	0.20	0.44	0.00		
200	10.00	389	185	79	37	89	0	1.95	0.93	0.39	0.18	0.44	0.00		
220	9.09	414	199	80	37	98	0	1.88	0.90	0.36	0.17	0.44	0.00		
240	8.33	437	212	81	38	106	0	1.82	0.88	0.34	0.16	0.44	0.00		

ROLLER-PACKER - 25 FT HYDRAULIC FOLDING WINGS

Purchase Price	-> \$16,365	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.16
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.30

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR						
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
20	20.00	1,566	776	512	238	40	0	78.30	38.78	25.61	11.92	1.99	0.00		
40	20.00	1,624	776	512	238	98	0	40.61	19.39	12.81	5.96	2.45	0.00		
60	20.00	1,692	776	512	238	166	0	28.20	12.93	8.54	3.97	2.77	0.00		
80	20.00	1,767	776	512	238	241	0	22.09	9.70	6.40	2.98	3.01	0.00		
100	20.00	1,849	776	512	238	322	0	18.49	7.76	5.12	2.38	3.22	0.00		
120	16.67	2,061	905	525	244	387	0	17.18	7.54	4.37	2.04	3.22	0.00		
140	14.29	2,265	1,025	538	250	451	0	16.18	7.32	3.84	1.79	3.22	0.00		
160	12.50	2,461	1,139	550	256	516	0	15.38	7.12	3.44	1.60	3.22	0.00		
180	11.11	2,649	1,246	562	262	580	0	14.72	6.92	3.12	1.45	3.22	0.00		
200	10.00	2,832	1,347	573	267	645	0	14.16	6.74	2.86	1.33	3.22	0.00		
220	9.09	3,008	1,445	583	271	709	0	13.67	6.57	2.65	1.23	3.22	0.00		
240	8.33	3,180	1,539	592	276	774	0	13.25	6.41	2.47	1.15	3.22	0.00		

TANDEM DISK - 10 FT

Purchase Price	-> \$5,914	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.18
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.70

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	563	280	185	86	11	0	28.14	14.01	9.26	4.31	0.56	0.00	
40	20.00	588	280	185	86	36	0	14.70	7.01	4.63	2.15	0.91	0.00	
60	20.00	624	280	185	86	73	0	10.40	4.67	3.09	1.44	1.21	0.00	
80	20.00	670	280	185	86	118	0	8.37	3.50	2.31	1.08	1.48	0.00	
100	20.00	725	280	185	86	173	0	7.25	2.80	1.85	0.86	1.73	0.00	
120	16.67	813	327	190	88	208	0	6.77	2.72	1.58	0.74	1.73	0.00	
140	14.29	898	371	194	90	242	0	6.41	2.65	1.39	0.65	1.73	0.00	
160	12.50	980	411	199	93	277	0	6.12	2.57	1.24	0.58	1.73	0.00	
180	11.11	1,059	450	203	95	311	0	5.88	2.50	1.13	0.53	1.73	0.00	
200	10.00	1,136	487	207	96	346	0	5.68	2.43	1.04	0.48	1.73	0.00	
220	9.09	1,211	522	211	98	380	0	5.51	2.37	0.96	0.45	1.73	0.00	
240	8.33	1,285	556	214	100	415	0	5.35	2.32	0.89	0.42	1.73	0.00	

TANDEM DISK - 15 FT

Purchase Price	-> \$9,553	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.18
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.70

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	909	453	299	139	18	0	45.45	22.64	14.95	6.96	0.91	0.00	
40	20.00	950	453	299	139	59	0	23.75	11.32	7.48	3.48	1.47	0.00	
60	20.00	1,008	453	299	139	117	0	16.80	7.55	4.98	2.32	1.95	0.00	
80	20.00	1,082	453	299	139	191	0	13.53	5.66	3.74	1.74	2.39	0.00	
100	20.00	1,170	453	299	139	279	0	11.70	4.53	2.99	1.39	2.79	0.00	
120	16.67	1,313	528	306	143	335	0	10.94	4.40	2.55	1.19	2.79	0.00	
140	14.29	1,450	599	314	146	391	0	10.36	4.28	2.24	1.04	2.79	0.00	
160	12.50	1,582	665	321	150	447	0	9.89	4.15	2.01	0.93	2.79	0.00	
180	11.11	1,711	727	328	153	503	0	9.50	4.04	1.82	0.85	2.79	0.00	
200	10.00	1,835	786	334	156	559	0	9.18	3.93	1.67	0.78	2.79	0.00	
220	9.09	1,957	843	340	158	615	0	8.89	3.83	1.55	0.72	2.79	0.00	
240	8.33	2,075	898	346	161	670	0	8.65	3.74	1.44	0.67	2.79	0.00	

TANDEM DISK - 25 FT HYDRAULIC FOLDING WINGS

Purchase Price	->	\$16,891	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.18
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.70

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	1,607	801	529	246	32	0	80.37	40.03	26.43	12.31	1.60	0.00	
40	20.00	1,679	801	529	246	104	0	41.98	20.01	13.22	6.15	2.60	0.00	
60	20.00	1,783	801	529	246	207	0	29.71	13.34	8.81	4.10	3.45	0.00	
80	20.00	1,913	801	529	246	338	0	23.92	10.01	6.61	3.08	4.22	0.00	
100	20.00	2,069	801	529	246	494	0	20.69	8.01	5.29	2.46	4.94	0.00	
120	16.67	2,321	934	542	252	593	0	19.34	7.78	4.52	2.10	4.94	0.00	
140	14.29	2,563	1,058	555	258	692	0	18.31	7.56	3.97	1.85	4.94	0.00	
160	12.50	2,798	1,175	568	264	790	0	17.49	7.35	3.55	1.65	4.94	0.00	
180	11.11	3,025	1,286	580	270	889	0	16.80	7.14	3.22	1.50	4.94	0.00	
200	10.00	3,245	1,390	591	275	988	0	16.22	6.95	2.96	1.38	4.94	0.00	
220	9.09	3,459	1,491	602	280	1,087	0	15.72	6.78	2.74	1.27	4.94	0.00	
240	8.33	3,669	1,588	611	285	1,185	0	15.29	6.62	2.55	1.19	4.94	0.00	

LAND PLANE - 16 FT HYDRAULIC FOLDING WINGS

Purchase Price	->	\$9,650	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.23
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	921	457	302	141	21	0	46.07	22.87	15.10	7.03	1.07	0.00	
40	20.00	974	457	302	141	74	0	24.36	11.43	7.55	3.52	1.86	0.00	
60	20.00	1,054	457	302	141	154	0	17.57	7.62	5.03	2.34	2.57	0.00	
80	20.00	1,159	457	302	141	259	0	14.48	5.72	3.78	1.76	3.23	0.00	
100	20.00	1,286	457	302	141	386	0	12.86	4.57	3.02	1.41	3.86	0.00	
120	16.67	1,451	534	310	144	464	0	12.09	4.45	2.58	1.20	3.86	0.00	
140	14.29	1,611	605	317	148	541	0	11.50	4.32	2.27	1.05	3.87	0.00	
160	12.50	1,765	671	324	151	618	0	11.03	4.20	2.03	0.94	3.86	0.00	
180	11.11	1,916	734	331	154	696	0	10.64	4.08	1.84	0.86	3.86	0.00	
200	10.00	2,062	794	338	157	773	0	10.31	3.97	1.69	0.79	3.86	0.00	
220	9.09	2,206	852	344	160	850	0	10.03	3.87	1.56	0.73	3.86	0.00	
240	8.33	2,346	907	349	163	927	0	9.78	3.78	1.46	0.68	3.86	0.00	

**LAND PLANE - 20 FT
HYDRAULIC FOLDING WINGS**

Purchase Price	-> \$10,723	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.23
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR						
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
20	20.00	1,024	508	336	156	24	0	51.19	25.41	16.78	7.81	1.18	0.00		
40	20.00	1,083	508	336	156	83	0	27.07	12.71	8.39	3.91	2.06	0.00		
60	20.00	1,171	508	336	156	171	0	19.52	8.47	5.59	2.60	2.85	0.00		
80	20.00	1,287	508	336	156	287	0	16.09	6.35	4.20	1.95	3.59	0.00		
100	20.00	1,430	508	336	156	429	0	14.30	5.08	3.36	1.56	4.29	0.00		
120	16.67	1,612	593	344	160	515	0	13.44	4.94	2.87	1.33	4.29	0.00		
140	14.29	1,790	672	352	164	601	0	12.78	4.80	2.52	1.17	4.30	0.00		
160	12.50	1,962	746	361	168	687	0	12.26	4.66	2.25	1.05	4.29	0.00		
180	11.11	2,129	816	368	171	773	0	11.83	4.53	2.05	0.95	4.29	0.00		
200	10.00	2,292	883	375	175	859	0	11.46	4.41	1.88	0.87	4.29	0.00		
220	9.09	2,451	947	382	178	945	0	11.14	4.30	1.74	0.81	4.29	0.00		
240	8.33	2,607	1,008	388	181	1,030	0	10.86	4.20	1.62	0.75	4.29	0.00		

**LAND PLANE - 24 FT
HYDRAULIC FOLDING WINGS**

Purchase Price	-> \$12,040	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.23
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR						
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
20	20.00	1,150	571	377	175	27	0	57.48	28.53	18.84	8.77	1.33	0.00		
40	20.00	1,216	571	377	175	93	0	30.39	14.27	9.42	4.39	2.32	0.00		
60	20.00	1,315	571	377	175	192	0	21.92	9.51	6.28	2.92	3.20	0.00		
80	20.00	1,446	571	377	175	323	0	18.07	7.13	4.71	2.19	4.03	0.00		
100	20.00	1,605	571	377	175	482	0	16.05	5.71	3.77	1.75	4.82	0.00		
120	16.67	1,810	666	386	180	579	0	15.09	5.55	3.22	1.50	4.82	0.00		
140	14.29	2,009	754	396	184	675	0	14.35	5.39	2.83	1.32	4.82	0.00		
160	12.50	2,202	838	405	188	771	0	13.77	5.24	2.53	1.18	4.82	0.00		
180	11.11	2,390	916	414	193	868	0	13.28	5.09	2.30	1.07	4.82	0.00		
200	10.00	2,573	991	422	196	964	0	12.87	4.96	2.11	0.98	4.82	0.00		
220	9.09	2,752	1,063	429	200	1,061	0	12.51	4.83	1.95	0.91	4.82	0.00		
240	8.33	2,927	1,132	436	203	1,157	0	12.20	4.72	1.82	0.85	4.82	0.00		

SPIKE TOOTH HARROW - 24 FT

Purchase Price	-> \$1,850	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.3
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.40

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	180	88	58	27	8	0	9.01	4.38	2.90	1.35	0.38	0.00	
40	20.00	193	88	58	27	20	0	4.82	2.19	1.45	0.67	0.51	0.00	
60	20.00	208	88	58	27	36	0	3.47	1.46	0.97	0.45	0.60	0.00	
80	20.00	226	88	58	27	54	0	2.83	1.10	0.72	0.34	0.67	0.00	
100	20.00	246	88	58	27	73	0	2.46	0.88	0.58	0.27	0.73	0.00	
120	16.67	277	102	59	28	88	0	2.31	0.85	0.49	0.23	0.73	0.00	
140	14.29	308	116	61	28	103	0	2.20	0.83	0.43	0.20	0.73	0.00	
160	12.50	337	129	62	29	117	0	2.11	0.80	0.39	0.18	0.73	0.00	
180	11.11	366	141	64	30	132	0	2.03	0.78	0.35	0.16	0.73	0.00	
200	10.00	394	152	65	30	146	0	1.97	0.76	0.32	0.15	0.73	0.00	
220	9.09	421	163	66	31	161	0	1.91	0.74	0.30	0.14	0.73	0.00	
240	8.33	448	174	67	31	176	0	1.87	0.72	0.28	0.13	0.73	0.00	

CHAIN HARROW - 12 FT

Purchase Price	-> \$948	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.3
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.40

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	92	45	30	14	4	0	4.62	2.25	1.48	0.69	0.20	0.00	
40	20.00	99	45	30	14	10	0	2.47	1.12	0.74	0.35	0.26	0.00	
60	20.00	107	45	30	14	18	0	1.78	0.75	0.49	0.23	0.31	0.00	
80	20.00	116	45	30	14	27	0	1.45	0.56	0.37	0.17	0.34	0.00	
100	20.00	126	45	30	14	38	0	1.26	0.45	0.30	0.14	0.38	0.00	
120	16.67	142	52	30	14	45	0	1.18	0.44	0.25	0.12	0.38	0.00	
140	14.29	158	59	31	15	53	0	1.13	0.42	0.22	0.10	0.38	0.00	
160	12.50	173	66	32	15	60	0	1.08	0.41	0.20	0.09	0.38	0.00	
180	11.11	187	72	33	15	68	0	1.04	0.40	0.18	0.08	0.38	0.00	
200	10.00	202	78	33	15	75	0	1.01	0.39	0.17	0.08	0.38	0.00	
220	9.09	216	84	34	16	83	0	0.98	0.38	0.15	0.07	0.38	0.00	
240	8.33	229	89	34	16	90	0	0.96	0.37	0.14	0.07	0.38	0.00	

SUBSOILER - 5-SHANK

Purchase Price	-> \$3,508	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.3
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.40

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR						
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
20	20.00	342	166	110	51	15	0	17.09	8.31	5.49	2.56	0.73	0.00		
40	20.00	366	166	110	51	39	0	9.14	4.16	2.75	1.28	0.96	0.00		
60	20.00	395	166	110	51	68	0	6.58	2.77	1.83	0.85	1.13	0.00		
80	20.00	429	166	110	51	102	0	5.36	2.08	1.37	0.64	1.27	0.00		
100	20.00	466	166	110	51	139	0	4.66	1.66	1.10	0.51	1.39	0.00		
120	16.67	526	194	113	52	167	0	4.38	1.62	0.94	0.44	1.39	0.00		
140	14.29	583	220	115	54	194	0	4.17	1.57	0.82	0.38	1.39	0.00		
160	12.50	639	244	118	55	222	0	3.99	1.53	0.74	0.34	1.39	0.00		
180	11.11	694	267	120	56	250	0	3.85	1.48	0.67	0.31	1.39	0.00		
200	10.00	746	289	123	57	278	0	3.73	1.44	0.61	0.29	1.39	0.00		
220	9.09	798	310	125	58	305	0	3.63	1.41	0.57	0.26	1.39	0.00		
240	8.33	849	330	127	59	333	0	3.54	1.37	0.53	0.25	1.39	0.00		

SUBSOILER - 7-SHANK

Purchase Price	-> \$4,020	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.3
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.40

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST P ER HOUR						
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
20	20.00	392	191	126	59	17	0	19.58	9.53	6.29	2.93	0.84	0.00		
40	20.00	419	191	126	59	44	0	10.48	4.76	3.15	1.46	1.10	0.00		
60	20.00	453	191	126	59	78	0	7.55	3.18	2.10	0.98	1.30	0.00		
80	20.00	491	191	126	59	116	0	6.14	2.38	1.57	0.73	1.46	0.00		
100	20.00	534	191	126	59	159	0	5.34	1.91	1.26	0.59	1.59	0.00		
120	16.67	602	222	129	60	191	0	5.02	1.85	1.07	0.50	1.59	0.00		
140	14.29	668	252	132	62	223	0	4.77	1.80	0.94	0.44	1.59	0.00		
160	12.50	732	280	135	63	255	0	4.58	1.75	0.84	0.39	1.59	0.00		
180	11.11	795	306	138	64	286	0	4.42	1.70	0.77	0.36	1.59	0.00		
200	10.00	855	331	141	66	318	0	4.28	1.65	0.70	0.33	1.59	0.00		
220	9.09	915	355	143	67	350	0	4.16	1.61	0.65	0.30	1.59	0.00		
240	8.33	973	378	146	68	382	0	4.05	1.57	0.61	0.28	1.59	0.00		

**GRAIN DRILL - 12 FT
PULL TYPE**

Purchase Price	-> \$8,810	Year Quoted	-> 1992
Hours to Wearout	-> 1,200	Maximum Life	-> 12 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.54
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 2.10

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	12.00	1,090	632	298	139	20	0	54.48	31.62	14.92	6.95	0.99	0.00	
40	12.00	1,155	632	298	139	85	0	28.87	15.81	7.46	3.47	2.12	0.00	
60	12.00	1,269	632	298	139	199	0	21.14	10.54	4.97	2.32	3.31	0.00	
80	12.00	1,434	632	298	139	364	0	17.92	7.91	3.73	1.74	4.55	0.00	
100	12.00	1,651	632	298	139	581	0	16.51	6.32	2.98	1.39	5.81	0.00	
120	10.00	1,875	725	308	144	698	0	15.62	6.04	2.57	1.20	5.81	0.00	
140	8.57	2,090	812	317	148	814	0	14.93	5.80	2.27	1.06	5.81	0.00	
160	7.50	2,299	893	325	151	930	0	14.37	5.58	2.03	0.95	5.81	0.00	
180	6.67	2,503	970	332	154	1,047	0	13.91	5.39	1.84	0.86	5.82	0.00	
200	6.00	2,703	1,045	338	157	1,163	0	13.51	5.23	1.69	0.79	5.81	0.00	
220	5.45	2,899	1,118	343	160	1,278	0	13.18	5.08	1.56	0.73	5.81	0.00	
240	5.00	3,093	1,188	347	162	1,395	0	12.89	4.95	1.45	0.67	5.81	0.00	

**GRAIN DRILL - 15 FT
3-POINT**

Purchase Price	-> \$9,431	Year Quoted	-> 1992
Hours to Wearout	-> 1,200	Maximum Life	-> 12 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.54
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 2.10

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	12.00	1,166	677	319	149	21	0	58.32	33.85	15.97	7.44	1.06	0.00	
40	12.00	1,236	677	319	149	91	0	30.90	16.93	7.99	3.72	2.27	0.00	
60	12.00	1,358	677	319	149	213	0	22.64	11.28	5.32	2.48	3.55	0.00	
80	12.00	1,535	677	319	149	390	0	19.18	8.46	3.99	1.86	4.87	0.00	
100	12.00	1,768	677	319	149	622	0	17.68	6.77	3.19	1.49	6.22	0.00	
120	10.00	2,007	776	330	154	747	0	16.73	6.47	2.75	1.28	6.22	0.00	
140	8.57	2,238	869	340	158	871	0	15.98	6.21	2.43	1.13	6.22	0.00	
160	7.50	2,461	956	348	162	996	0	15.38	5.97	2.17	1.01	6.22	0.00	
180	6.67	2,680	1,038	355	165	1,121	0	14.89	5.77	1.97	0.92	6.23	0.00	
200	6.00	2,893	1,119	361	168	1,245	0	14.47	5.59	1.81	0.84	6.22	0.00	
220	5.45	3,103	1,197	367	171	1,368	0	14.10	5.44	1.67	0.78	6.22	0.00	
240	5.00	3,311	1,272	372	173	1,494	0	13.79	5.30	1.55	0.72	6.22	0.00	

**GRAIN DRILL - 24 FT
PULL TYPE, 2-DRILL HITCH**

Purchase Price	->	\$16,659	Year Quoted	->	1992
Hours to Wearout	->	1,200	Maximum Life	->	12 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.54
Dep. Factor 2	->	0.885	Repair Factor 2	->	2.10

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	12.00	2,060	1,196	564	263	37	0	103.02	59.80	28.21	13.13	1.87	0.00	
40	12.00	2,183	1,196	564	263	160	0	54.58	29.90	14.11	6.57	4.01	0.00	
60	12.00	2,399	1,196	564	263	376	0	39.98	19.93	9.40	4.38	6.27	0.00	
80	12.00	2,711	1,196	564	263	688	0	33.89	14.95	7.05	3.28	8.60	0.00	
100	12.00	3,122	1,196	564	263	1,099	0	31.22	11.96	5.64	2.63	10.99	0.00	
120	10.00	3,545	1,371	583	272	1,319	0	29.54	11.43	4.86	2.26	10.99	0.00	
140	8.57	3,953	1,534	600	279	1,539	0	28.23	10.96	4.29	2.00	10.99	0.00	
160	7.50	4,348	1,688	615	286	1,759	0	27.17	10.55	3.84	1.79	10.99	0.00	
180	6.67	4,733	1,834	627	292	1,980	0	26.30	10.19	3.48	1.62	11.00	0.00	
200	6.00	5,111	1,976	638	297	2,199	0	25.55	9.88	3.19	1.49	10.99	0.00	
220	5.45	5,481	2,114	648	302	2,416	0	24.91	9.61	2.95	1.37	10.98	0.00	
240	5.00	5,848	2,247	657	306	2,638	0	24.37	9.36	2.74	1.27	10.99	0.00	

**AIR PLANTER - 6-ROW
30" SPACING, CHEMICAL BOXES**

Purchase Price	->	\$15,245	Year Quoted	->	1992
Hours to Wearout	->	1,200	Maximum Life	->	12 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.54
Dep. Factor 2	->	0.885	Repair Factor 2	->	2.10

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	12.00	1,885	1,094	516	240	34	0	94.27	54.72	25.82	12.02	1.71	0.00	
40	12.00	1,998	1,094	516	240	147	0	49.95	27.36	12.91	6.01	3.67	0.00	
60	12.00	2,195	1,094	516	240	344	0	36.59	18.24	8.61	4.01	5.74	0.00	
80	12.00	2,481	1,094	516	240	630	0	31.01	13.68	6.45	3.00	7.87	0.00	
100	12.00	2,857	1,094	516	240	1,006	0	28.57	10.94	5.16	2.40	10.06	0.00	
120	10.00	3,244	1,255	534	248	1,207	0	27.04	10.46	4.45	2.07	10.06	0.00	
140	8.57	3,617	1,404	549	256	1,408	0	25.84	10.03	3.92	1.83	10.06	0.00	
160	7.50	3,979	1,545	562	262	1,610	0	24.87	9.66	3.51	1.64	10.06	0.00	
180	6.67	4,332	1,679	574	267	1,812	0	24.06	9.33	3.19	1.48	10.07	0.00	
200	6.00	4,677	1,808	584	272	2,012	0	23.38	9.04	2.92	1.36	10.06	0.00	
220	5.45	5,016	1,935	593	276	2,211	0	22.80	8.79	2.70	1.26	10.05	0.00	
240	5.00	5,352	2,056	601	280	2,415	0	22.30	8.57	2.51	1.17	10.06	0.00	

AIR PLANTER - 12-ROW
30" SPACING, CHEMICAL BOXES

Purchase Price	->	\$33,321	Year Quoted	->	1992
Hours to Wearout	->	1,200	Maximum Life	->	12 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.54
Dep. Factor 2	->	0.885	Repair Factor 2	->	2.10

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	12.00	4,121	2,392	1,129	525	75	0	206.05	119.61	56.43	26.27	3.74	0.00	
40	12.00	4,367	2,392	1,129	525	321	0	109.18	59.80	28.22	13.14	8.03	0.00	
60	12.00	4,798	2,392	1,129	525	752	0	79.97	39.87	18.81	8.76	12.54	0.00	
80	12.00	5,422	2,392	1,129	525	1,376	0	67.78	29.90	14.11	6.57	17.20	0.00	
100	12.00	6,245	2,392	1,129	525	2,199	0	62.45	23.92	11.29	5.25	21.99	0.00	
120	10.00	7,091	2,743	1,167	543	2,639	0	59.09	22.86	9.72	4.53	21.99	0.00	
140	8.57	7,906	3,069	1,200	559	3,078	0	56.47	21.92	8.57	3.99	21.99	0.00	
160	7.50	8,696	3,376	1,229	572	3,518	0	54.35	21.10	7.68	3.58	21.99	0.00	
180	6.67	9,468	3,669	1,255	584	3,960	0	52.60	20.38	6.97	3.24	22.00	0.00	
200	6.00	10,222	3,953	1,277	595	4,398	0	51.11	19.76	6.39	2.97	21.99	0.00	
220	5.45	10,963	4,229	1,297	604	4,833	0	49.83	19.22	5.90	2.74	21.97	0.00	
240	5.00	11,697	4,493	1,314	612	5,277	0	48.74	18.72	5.48	2.55	21.99	0.00	

PLANTER UNITS - 6-ROW

Purchase Price	->	\$8,426	Year Quoted	->	1992
Hours to Wearout	->	1,200	Maximum Life	->	12 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.54
Dep. Factor 2	->	0.885	Repair Factor 2	->	2.10

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	12.00	1,042	605	285	133	19	0	52.11	30.25	14.27	6.64	0.95	0.00	
40	12.00	1,104	605	285	133	81	0	27.61	15.12	7.13	3.32	2.03	0.00	
60	12.00	1,213	605	285	133	190	0	20.22	10.08	4.76	2.21	3.17	0.00	
80	12.00	1,371	605	285	133	348	0	17.14	7.56	3.57	1.66	4.35	0.00	
100	12.00	1,579	605	285	133	556	0	15.79	6.05	2.85	1.33	5.56	0.00	
120	10.00	1,793	694	295	137	667	0	14.94	5.78	2.46	1.14	5.56	0.00	
140	8.57	1,999	776	303	141	778	0	14.28	5.54	2.17	1.01	5.56	0.00	
160	7.50	2,199	854	311	145	890	0	13.74	5.34	1.94	0.90	5.56	0.00	
180	6.67	2,394	928	317	148	1,001	0	13.30	5.15	1.76	0.82	5.56	0.00	
200	6.00	2,585	999	323	150	1,112	0	12.92	5.00	1.61	0.75	5.56	0.00	
220	5.45	2,772	1,069	328	153	1,222	0	12.60	4.86	1.49	0.69	5.56	0.00	
240	5.00	2,958	1,136	332	155	1,335	0	12.32	4.73	1.38	0.64	5.56	0.00	

ROW CROP CULTIVATOR - 6-ROW WITH SHIELDS

Purchase Price	-> \$8,320	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.22
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 2.20

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	788	394	260	121	12	0	39.41	19.72	13.02	6.06	0.61	0.00	
40	20.00	832	394	260	121	56	0	20.80	9.86	6.51	3.03	1.40	0.00	
60	20.00	913	394	260	121	137	0	15.21	6.57	4.34	2.02	2.28	0.00	
80	20.00	1,033	394	260	121	257	0	12.92	4.93	3.26	1.52	3.22	0.00	
100	20.00	1,196	394	260	121	421	0	11.96	3.94	2.60	1.21	4.21	0.00	
120	16.67	1,356	460	267	124	505	0	11.30	3.83	2.22	1.04	4.21	0.00	
140	14.29	1,511	521	273	127	589	0	10.79	3.72	1.95	0.91	4.21	0.00	
160	12.50	1,662	579	280	130	673	0	10.39	3.62	1.75	0.81	4.21	0.00	
180	11.11	1,809	633	286	133	757	0	10.05	3.52	1.59	0.74	4.20	0.00	
200	10.00	1,953	685	291	136	841	0	9.76	3.42	1.46	0.68	4.21	0.00	
220	9.09	2,094	734	296	138	925	0	9.52	3.34	1.35	0.63	4.20	0.00	
240	8.33	2,232	782	301	140	1,009	0	9.30	3.26	1.25	0.58	4.20	0.00	

ROW CROP CULTIVATOR - 12-ROW WITH SHIELDS

Purchase Price	-> \$17,952	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.22
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 2.20

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	1,701	851	562	262	26	0	85.03	42.54	28.10	13.08	1.32	0.00	
40	20.00	1,795	851	562	262	121	0	44.88	21.27	14.05	6.54	3.02	0.00	
60	20.00	1,969	851	562	262	295	0	32.82	14.18	9.37	4.36	4.92	0.00	
80	20.00	2,230	851	562	262	555	0	27.87	10.64	7.02	3.27	6.94	0.00	
100	20.00	2,582	851	562	262	907	0	25.82	8.51	5.62	2.62	9.07	0.00	
120	16.67	2,926	993	576	268	1,089	0	24.38	8.27	4.80	2.23	9.08	0.00	
140	14.29	3,260	1,125	590	275	1,271	0	23.29	8.03	4.21	1.96	9.08	0.00	
160	12.50	3,585	1,249	604	281	1,452	0	22.41	7.81	3.77	1.76	9.07	0.00	
180	11.11	3,903	1,366	617	287	1,633	0	21.68	7.59	3.43	1.59	9.07	0.00	
200	10.00	4,214	1,478	629	293	1,815	0	21.07	7.39	3.14	1.46	9.07	0.00	
220	9.09	4,518	1,585	640	298	1,996	0	20.54	7.20	2.91	1.35	9.07	0.00	
240	8.33	4,817	1,688	650	303	2,177	0	20.07	7.03	2.71	1.26	9.07	0.00	

ROLLING CULTIVATOR- 6-ROW

Purchase Price	-> \$7,250	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.22
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 2.20

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
20	20.00	687	344	227	106	11	0	34.34	17.18	11.35	5.28	0.53	0.00
40	20.00	725	344	227	106	49	0	18.12	8.59	5.67	2.64	1.22	0.00
60	20.00	795	344	227	106	119	0	13.25	5.73	3.78	1.76	1.99	0.00
80	20.00	900	344	227	106	224	0	11.26	4.30	2.84	1.32	2.80	0.00
100	20.00	1,043	344	227	106	366	0	10.43	3.44	2.27	1.06	3.66	0.00
120	16.67	1,182	401	233	108	440	0	9.85	3.34	1.94	0.90	3.67	0.00
140	14.29	1,317	454	238	111	513	0	9.40	3.24	1.70	0.79	3.67	0.00
160	12.50	1,448	504	244	113	586	0	9.05	3.15	1.52	0.71	3.66	0.00
180	11.11	1,576	552	249	116	660	0	8.76	3.07	1.38	0.64	3.66	0.00
200	10.00	1,702	597	254	118	733	0	8.51	2.98	1.27	0.59	3.66	0.00
220	9.09	1,825	640	258	120	806	0	8.29	2.91	1.17	0.55	3.66	0.00
240	8.33	1,945	682	262	122	879	0	8.11	2.84	1.09	0.51	3.66	0.00

ROLLING CULTIVATOR- 12-ROW

Purchase Price	-> \$12,737	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.22
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 2.20

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
20	20.00	1,207	604	399	186	19	0	60.33	30.18	19.93	9.28	0.93	0.00
40	20.00	1,274	604	399	186	86	0	31.84	15.09	9.97	4.64	2.14	0.00
60	20.00	1,397	604	399	186	209	0	23.29	10.06	6.64	3.09	3.49	0.00
80	20.00	1,582	604	399	186	394	0	19.77	7.55	4.98	2.32	4.93	0.00
100	20.00	1,832	604	399	186	644	0	18.32	6.04	3.99	1.86	6.44	0.00
120	16.67	2,076	704	409	190	773	0	17.30	5.87	3.40	1.59	6.44	0.00
140	14.29	2,313	798	419	195	902	0	16.52	5.70	2.99	1.39	6.44	0.00
160	12.50	2,544	886	428	199	1,030	0	15.90	5.54	2.68	1.25	6.44	0.00
180	11.11	2,769	969	437	204	1,159	0	15.38	5.39	2.43	1.13	6.44	0.00
200	10.00	2,990	1,048	446	208	1,288	0	14.95	5.24	2.23	1.04	6.44	0.00
220	9.09	3,205	1,124	454	211	1,416	0	14.57	5.11	2.06	0.96	6.44	0.00
240	8.33	3,418	1,197	461	215	1,544	0	14.24	4.99	1.92	0.89	6.43	0.00

ROTARY HOE - 15 FT

Purchase Price	-> \$3,927	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.23
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.40

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	379	186	123	57	13	0	18.94	9.31	6.15	2.86	0.63	0.00	
40	20.00	399	186	123	57	33	0	9.98	4.65	3.07	1.43	0.83	0.00	
60	20.00	425	186	123	57	58	0	7.08	3.10	2.05	0.95	0.97	0.00	
80	20.00	453	186	123	57	87	0	5.67	2.33	1.54	0.72	1.09	0.00	
100	20.00	485	186	123	57	119	0	4.85	1.86	1.23	0.57	1.19	0.00	
120	16.67	545	217	126	59	143	0	4.54	1.81	1.05	0.49	1.19	0.00	
140	14.29	602	246	129	60	167	0	4.30	1.76	0.92	0.43	1.19	0.00	
160	12.50	657	273	132	61	191	0	4.11	1.71	0.83	0.38	1.19	0.00	
180	11.11	711	299	135	63	215	0	3.95	1.66	0.75	0.35	1.19	0.00	
200	10.00	763	323	137	64	238	0	3.82	1.62	0.69	0.32	1.19	0.00	
220	9.09	814	347	140	65	262	0	3.70	1.58	0.64	0.30	1.19	0.00	
240	8.33	864	369	142	66	286	0	3.60	1.54	0.59	0.28	1.19	0.00	

ROTARY HOE - 20 FT

Purchase Price	-> \$5,373	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.23
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.40

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	518	255	168	78	17	0	25.91	12.73	8.41	3.91	0.86	0.00	
40	20.00	546	255	168	78	45	0	13.66	6.37	4.20	1.96	1.13	0.00	
60	20.00	581	255	168	78	80	0	9.68	4.24	2.80	1.30	1.33	0.00	
80	20.00	620	255	168	78	119	0	7.76	3.18	2.10	0.98	1.49	0.00	
100	20.00	664	255	168	78	163	0	6.64	2.55	1.68	0.78	1.63	0.00	
120	16.67	745	297	172	80	196	0	6.21	2.48	1.44	0.67	1.63	0.00	
140	14.29	824	337	177	82	228	0	5.88	2.40	1.26	0.59	1.63	0.00	
160	12.50	900	374	181	84	261	0	5.62	2.34	1.13	0.53	1.63	0.00	
180	11.11	973	409	185	86	294	0	5.40	2.27	1.03	0.48	1.63	0.00	
200	10.00	1,044	442	188	88	326	0	5.22	2.21	0.94	0.44	1.63	0.00	
220	9.09	1,114	474	191	89	359	0	5.06	2.16	0.87	0.41	1.63	0.00	
240	8.33	1,181	505	195	91	391	0	4.92	2.10	0.81	0.38	1.63	0.00	

COMBINE - 150 BU
NO HEADER, CAB, AIR, HYDRO, STR, PS

Purchase Price	-> \$90,582	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.64	Repair Factor 1	-> 0.08
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 2.10
PTO Horsepower	-> 150	Percent Load Factor	-> 70.00 %
Fuel Type	-> DIESEL	Fuel Price	-> \$0.802 Per Gal.
Fuel Consumption	-> 8.78 Gal/Hr		
Percent of Average Investment Charged for Opportunity Interest	-> 5.95%		
Percent of Average Investment Charged for Tax, Housing & Insur.	-> 2.77%		

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
20	20.00	8,661	4,277	2,845	1,324	53	162	433.05	213.86	142.23	66.22	2.64	8.10
40	20.00	8,997	4,277	2,845	1,324	227	324	224.92	106.93	71.12	33.11	5.67	8.10
60	20.00	9,463	4,277	2,845	1,324	531	486	157.72	71.29	47.41	22.07	8.86	8.10
80	20.00	10,066	4,277	2,845	1,324	972	648	125.83	53.47	35.56	16.55	12.15	8.10
100	20.00	10,809	4,277	2,845	1,324	1,553	810	108.09	42.77	28.45	13.24	15.53	8.10
120	16.67	12,095	4,980	2,920	1,359	1,864	971	100.79	41.50	24.33	11.33	15.54	8.10
140	14.29	13,330	5,631	2,996	1,395	2,175	1133	95.21	40.22	21.40	9.96	15.54	8.10
160	12.50	14,518	6,239	3,069	1,429	2,485	1295	90.74	39.00	19.18	8.93	15.53	8.10
180	11.11	15,663	6,810	3,139	1,461	2,796	1457	87.02	37.83	17.44	8.12	15.53	8.10
200	10.00	16,770	7,350	3,203	1,491	3,107	1619	83.85	36.75	16.02	7.46	15.53	8.10
220	9.09	17,844	7,864	3,263	1,519	3,417	1781	81.11	35.75	14.83	6.90	15.53	8.10
240	8.33	18,891	8,359	3,318	1,545	3,726	1943	78.71	34.83	13.83	6.44	15.53	8.10

COMBINE - 180 BU
NO HEADER, CAB, AIR, HYDRO, STR, PS

Purchase Price	-> \$106,110	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.64	Repair Factor 1	-> 0.08
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 2.10
PTO Horsepower	-> 180	Percent Load Factor	-> 70.00 %
Fuel Type	-> DIESEL	Fuel Price	-> \$0.802 Per Gal.
Fuel Consumption	-> 10.53 Gal/Hr		
Percent of Average Investment Charged for Opportunity Interest	-> 5.95%		
Percent of Average Investment Charged for Tax, Housing & Insur.	-> 2.77%		

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
20	20.00	10,150	5,011	3,332	1,551	62	194	507.52	250.53	166.61	77.57	3.10	9.71
40	20.00	10,548	5,011	3,332	1,551	266	389	263.71	125.26	83.31	38.78	6.64	9.71
60	20.00	11,099	5,011	3,332	1,551	622	583	184.99	83.51	55.54	25.86	10.37	9.71
80	20.00	11,810	5,011	3,332	1,551	1,139	777	147.63	62.63	41.65	19.39	14.24	9.71
100	20.00	12,685	5,011	3,332	1,551	1,820	971	126.85	50.11	33.32	15.51	18.20	9.71
120	16.67	14,196	5,834	3,420	1,592	2,184	1166	118.30	48.61	28.50	13.27	18.20	9.71
140	14.29	15,648	6,596	3,509	1,634	2,548	1360	111.77	47.12	25.07	11.67	18.20	9.71
160	12.50	17,044	7,309	3,596	1,674	2,911	1554	106.53	45.68	22.47	10.46	18.20	9.71
180	11.11	18,390	7,978	3,677	1,712	3,275	1749	102.16	44.32	20.43	9.51	18.19	9.71
200	10.00	19,691	8,609	3,752	1,747	3,639	1943	98.45	43.05	18.76	8.73	18.20	9.71
220	9.09	20,954	9,212	3,822	1,779	4,003	2137	95.25	41.87	17.37	8.09	18.19	9.71
240	8.33	22,185	9,792	3,887	1,810	4,365	2331	92.44	40.80	16.20	7.54	18.19	9.71

**COMBINE - 200 BU
NO HEADER, CAB, AIR, HYDRO, STR, PS**

Purchase Price	->	\$117,438	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.08
Dep. Factor 2	->	0.885	Repair Factor 2	->	2.10
PTO Horsepower	->	225	Percent Load Factor	->	70.00 %
Fuel Type	->	DIESEL	Fuel Price	->	\$0.802 Per Gal.
Fuel Consumption	->	13.17 Gal/Hr			
Percent of Average Investment Charged for Opportunity Interest	->	5.95%			
Percent of Average Investment Charged for Tax, Housing & Insur.	->	2.77%			

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR				
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS & OIL	
20	20.00	11,262	5,545	3,688	1,717	69	243	563.09	277.27	184.40	85.85	3.43	12.14
40	20.00	11,730	5,545	3,688	1,717	294	486	293.25	138.64	92.20	42.92	7.35	12.14
60	20.00	12,368	5,545	3,688	1,717	689	729	206.13	92.42	61.47	28.62	11.48	12.14
80	20.00	13,182	5,545	3,688	1,717	1,260	971	164.78	69.32	46.10	21.46	15.76	12.14
100	20.00	14,179	5,545	3,688	1,717	2,014	1214	141.79	55.45	36.88	17.17	20.14	12.14
120	16.67	15,879	6,457	3,786	1,762	2,417	1457	132.32	53.80	31.55	14.69	20.14	12.14
140	14.29	17,513	7,300	3,884	1,808	2,820	1700	125.09	52.15	27.74	12.92	20.15	12.14
160	12.50	19,086	8,089	3,979	1,853	3,222	1943	119.29	50.56	24.87	11.58	20.14	12.14
180	11.11	20,603	8,829	4,069	1,894	3,625	2186	114.46	49.05	22.61	10.52	20.14	12.14
200	10.00	22,071	9,529	4,153	1,933	4,028	2429	110.35	47.64	20.76	9.67	20.14	12.14
220	9.09	23,497	10,196	4,230	1,969	4,430	2671	106.80	46.34	19.23	8.95	20.14	12.14
240	8.33	24,887	10,837	4,302	2,003	4,831	2914	103.70	45.15	17.92	8.34	20.13	12.14

**COMBINE HEADER
DIRECT CUT - 18 FT**

Purchase Price	->	\$10,919	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.08
Dep. Factor 2	->	0.885	Repair Factor 2	->	2.10

Percent of Average Investment Charged for Opportunity Interest	->	5.95%			
Percent of Average Investment Charged for Tax, Housing & Insur.	->	2.77%			

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR				
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS & OIL	
20	20.00	1,025	516	343	160	6	0	51.23	25.78	17.15	7.98	0.32	0.00
40	20.00	1,045	516	343	160	27	0	26.14	12.89	8.57	3.99	0.68	0.00
60	20.00	1,082	516	343	160	64	0	18.04	8.59	5.72	2.66	1.07	0.00
80	20.00	1,135	516	343	160	117	0	14.19	6.44	4.29	2.00	1.46	0.00
100	20.00	1,205	516	343	160	187	0	12.05	5.16	3.43	1.60	1.87	0.00
120	16.67	1,341	600	352	164	225	0	11.17	5.00	2.93	1.37	1.87	0.00
140	14.29	1,470	679	361	168	262	0	10.50	4.85	2.58	1.20	1.87	0.00
160	12.50	1,594	752	370	172	300	0	9.96	4.70	2.31	1.08	1.87	0.00
180	11.11	1,712	821	378	176	337	0	9.51	4.56	2.10	0.98	1.87	0.00
200	10.00	1,826	886	386	180	374	0	9.13	4.43	1.93	0.90	1.87	0.00
220	9.09	1,936	948	393	183	412	0	8.80	4.31	1.79	0.83	1.87	0.00
240	8.33	2,043	1,008	400	186	449	0	8.51	4.20	1.67	0.78	1.87	0.00

**COMBINE HEADER
DIRECT CUT - 24 FT**

Purchase Price	-> \$11,814	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.64	Repair Factor 1	-> 0.08
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 2.10

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR						
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
20	20.00	1,108	558	371	173	7	0	55.42	27.89	18.55	8.64	0.34	0.00		
40	20.00	1,131	558	371	173	30	0	28.28	13.95	9.28	4.32	0.74	0.00		
60	20.00	1,171	558	371	173	69	0	19.51	9.30	6.18	2.88	1.16	0.00		
80	20.00	1,228	558	371	173	127	0	15.35	6.97	4.64	2.16	1.58	0.00		
100	20.00	1,304	558	371	173	203	0	13.04	5.58	3.71	1.73	2.03	0.00		
120	16.67	1,451	650	381	177	243	0	12.09	5.41	3.17	1.48	2.03	0.00		
140	14.29	1,591	734	391	182	284	0	11.36	5.25	2.79	1.30	2.03	0.00		
160	12.50	1,725	814	400	186	324	0	10.78	5.09	2.50	1.16	2.03	0.00		
180	11.11	1,853	888	409	191	365	0	10.29	4.93	2.27	1.06	2.03	0.00		
200	10.00	1,976	959	418	194	405	0	9.88	4.79	2.09	0.97	2.03	0.00		
220	9.09	2,095	1,026	426	198	446	0	9.52	4.66	1.93	0.90	2.03	0.00		
240	8.33	2,210	1,090	433	201	486	0	9.21	4.54	1.80	0.84	2.03	0.00		

**COMBINE HEADER
DIRECT CUT - 30 FT**

Purchase Price	-> \$13,974	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.64	Repair Factor 1	-> 0.08
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 2.10

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR						
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
20	20.00	1,311	660	439	204	8	0	65.56	32.99	21.94	10.21	0.41	0.00		
40	20.00	1,338	660	439	204	35	0	33.45	16.50	10.97	5.11	0.87	0.00		
60	20.00	1,385	660	439	204	82	0	23.08	11.00	7.31	3.40	1.37	0.00		
80	20.00	1,453	660	439	204	150	0	18.16	8.25	5.49	2.55	1.87	0.00		
100	20.00	1,543	660	439	204	240	0	15.43	6.60	4.39	2.04	2.40	0.00		
120	16.67	1,716	768	450	210	288	0	14.30	6.40	3.75	1.75	2.40	0.00		
140	14.29	1,882	869	462	215	336	0	13.44	6.20	3.30	1.54	2.40	0.00		
160	12.50	2,040	963	474	220	383	0	12.75	6.02	2.96	1.38	2.40	0.00		
180	11.11	2,192	1,051	484	225	431	0	12.18	5.84	2.69	1.25	2.40	0.00		
200	10.00	2,337	1,134	494	230	479	0	11.69	5.67	2.47	1.15	2.40	0.00		
220	9.09	2,478	1,213	503	234	527	0	11.26	5.51	2.29	1.07	2.40	0.00		
240	8.33	2,615	1,289	512	238	575	0	10.89	5.37	2.13	0.99	2.40	0.00		

**COMBINE HEADER
PICKUP HEAD - 12 FT**

Purchase Price	->	\$7,470	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.08
Dep. Factor 2	->	0.885	Repair Factor 2	->	2.10

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	701	353	235	109	4	0	35.04	17.64	11.73	5.46	0.22	0.00	
40	20.00	715	353	235	109	19	0	17.88	8.82	5.86	2.73	0.47	0.00	
60	20.00	740	353	235	109	44	0	12.34	5.88	3.91	1.82	0.73	0.00	
80	20.00	777	353	235	109	80	0	9.71	4.41	2.93	1.37	1.00	0.00	
100	20.00	825	353	235	109	128	0	8.25	3.53	2.35	1.09	1.28	0.00	
120	16.67	917	411	241	112	154	0	7.64	3.42	2.01	0.93	1.28	0.00	
140	14.29	1,006	464	247	115	179	0	7.18	3.32	1.76	0.82	1.28	0.00	
160	12.50	1,090	515	253	118	205	0	6.82	3.22	1.58	0.74	1.28	0.00	
180	11.11	1,172	562	259	121	231	0	6.51	3.12	1.44	0.67	1.28	0.00	
200	10.00	1,249	606	264	123	256	0	6.25	3.03	1.32	0.61	1.28	0.00	
220	9.09	1,325	649	269	125	282	0	6.02	2.95	1.22	0.57	1.28	0.00	
240	8.33	1,398	689	274	127	307	0	5.82	2.87	1.14	0.53	1.28	0.00	

**COMBINE HEADER
CORN HEAD - 4-ROW**

Purchase Price	->	\$15,605	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.08
Dep. Factor 2	->	0.885	Repair Factor 2	->	2.10

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	1,464	737	490	228	9	0	73.21	36.84	24.50	11.41	0.46	0.00	
40	20.00	1,494	737	490	228	39	0	37.35	18.42	12.25	5.70	0.98	0.00	
60	20.00	1,547	737	490	228	92	0	25.78	12.28	8.17	3.80	1.53	0.00	
80	20.00	1,623	737	490	228	167	0	20.28	9.21	6.13	2.85	2.09	0.00	
100	20.00	1,723	737	490	228	268	0	17.23	7.37	4.90	2.28	2.68	0.00	
120	16.67	1,916	858	503	234	321	0	15.97	7.15	4.19	1.95	2.68	0.00	
140	14.29	2,101	970	516	240	375	0	15.01	6.93	3.69	1.72	2.68	0.00	
160	12.50	2,278	1,075	529	246	428	0	14.24	6.72	3.30	1.54	2.68	0.00	
180	11.11	2,447	1,173	541	252	482	0	13.60	6.52	3.00	1.40	2.68	0.00	
200	10.00	2,610	1,266	552	257	535	0	13.05	6.33	2.76	1.28	2.68	0.00	
220	9.09	2,767	1,355	562	262	589	0	12.58	6.16	2.56	1.19	2.68	0.00	
240	8.33	2,920	1,440	572	266	642	0	12.17	6.00	2.38	1.11	2.67	0.00	

**COMBINE HEADER
CORN HEAD - 6-ROW**

Purchase Price	->	\$20,698	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.08
Dep. Factor 2	->	0.885	Repair Factor 2	->	2.10

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR						
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
20	20.00	1,942	977	650	303	12	0	97.10	48.87	32.50	15.13	0.60	0.00		
40	20.00	1,982	977	650	303	52	0	49.54	24.43	16.25	7.57	1.30	0.00		
60	20.00	2,051	977	650	303	121	0	34.19	16.29	10.83	5.04	2.02	0.00		
80	20.00	2,152	977	650	303	222	0	26.90	12.22	8.12	3.78	2.78	0.00		
100	20.00	2,285	977	650	303	355	0	22.85	9.77	6.50	3.03	3.55	0.00		
120	16.67	2,542	1,138	667	311	426	0	21.18	9.48	5.56	2.59	3.55	0.00		
140	14.29	2,787	1,287	685	319	497	0	19.91	9.19	4.89	2.28	3.55	0.00		
160	12.50	3,021	1,426	701	327	568	0	18.88	8.91	4.38	2.04	3.55	0.00		
180	11.11	3,246	1,556	717	334	639	0	18.03	8.65	3.98	1.85	3.55	0.00		
200	10.00	3,462	1,679	732	341	710	0	17.31	8.40	3.66	1.70	3.55	0.00		
220	9.09	3,670	1,797	746	347	781	0	16.68	8.17	3.39	1.58	3.55	0.00		
240	8.33	3,873	1,910	758	353	851	0	16.14	7.96	3.16	1.47	3.55	0.00		

**SWATHER - PULL TYPE
12 FT, CONDITIONER**

Purchase Price	->	\$17,127	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.56	Repair Factor 1	->	0.26
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.60

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR						
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
20	20.00	1,649	815	534	249	51	0	82.46	40.73	26.72	12.44	2.57	0.00		
40	20.00	1,754	815	534	249	156	0	43.84	20.37	13.36	6.22	3.90	0.00		
60	20.00	1,896	815	534	249	298	0	31.60	13.58	8.91	4.15	4.97	0.00		
80	20.00	2,070	815	534	249	472	0	25.88	10.18	6.68	3.11	5.90	0.00		
100	20.00	2,273	815	534	249	675	0	22.73	8.15	5.34	2.49	6.75	0.00		
120	16.67	2,564	952	547	255	810	0	21.36	7.94	4.56	2.12	6.75	0.00		
140	14.29	2,846	1,081	559	260	945	0	20.33	7.72	4.00	1.86	6.75	0.00		
160	12.50	3,121	1,204	571	266	1,080	0	19.51	7.52	3.57	1.66	6.75	0.00		
180	11.11	3,389	1,319	583	271	1,215	0	18.83	7.33	3.24	1.51	6.75	0.00		
200	10.00	3,650	1,430	594	276	1,350	0	18.25	7.15	2.97	1.38	6.75	0.00		
220	9.09	3,906	1,537	604	281	1,485	0	17.75	6.98	2.74	1.28	6.75	0.00		
240	8.33	4,157	1,640	613	285	1,619	0	17.32	6.83	2.55	1.19	6.75	0.00		

**SWATHER - 14 FT
GASOLINE, SELF-PROPELLED, CONDITIONER**

Purchase Price	-> \$44,142	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.64	Repair Factor 1	-> 0.06
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 2.00
PTO Horsepower	-> 68	Percent Load Factor	-> 70.00 %
Fuel Type	->GASOLINE	Fuel Price	-> \$1.027 Per Gal.
Fuel Consumption	-> 5.45 Gal/Hr		
Percent of Average Investment Charged for Opportunity Interest		->	5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.		->	2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
20	20.00	4,266	2,084	1,386	645	21	129	213.29	104.22	69.31	32.27	1.06	6.43
40	20.00	4,458	2,084	1,386	645	85	257	111.45	52.11	34.66	16.13	2.12	6.43
60	20.00	4,693	2,084	1,386	645	191	386	78.21	34.74	23.10	10.76	3.18	6.43
80	20.00	4,970	2,084	1,386	645	339	515	62.12	26.05	17.33	8.07	4.24	6.43
100	20.00	5,289	2,084	1,386	645	530	643	52.89	20.84	13.86	6.45	5.30	6.43
120	16.67	5,920	2,427	1,423	662	636	772	49.33	20.22	11.86	5.52	5.30	6.43
140	14.29	6,526	2,744	1,460	680	742	901	46.62	19.60	10.43	4.85	5.30	6.43
160	12.50	7,110	3,041	1,496	696	848	1030	44.44	19.00	9.35	4.35	5.30	6.43
180	11.11	7,672	3,319	1,530	712	953	1158	42.62	18.44	8.50	3.96	5.30	6.43
200	10.00	8,216	3,582	1,561	727	1,059	1287	41.08	17.91	7.80	3.63	5.30	6.43
220	9.09	8,744	3,832	1,590	740	1,165	1416	39.74	17.42	7.23	3.36	5.30	6.43
240	8.33	9,258	4,073	1,617	753	1,271	1544	38.58	16.97	6.74	3.14	5.29	6.43

**SWATHER - 14 FT
DIESEL, SELF-PROPELLED, CONDITIONER**

Purchase Price	-> \$49,574	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.64	Repair Factor 1	-> 0.06
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 2.00
PTO Horsepower	-> 77	Percent Load Factor	-> 70.00 %
Fuel Type	-> DIESEL	Fuel Price	-> \$0.802 Per Gal.
Fuel Consumption	-> 4.51 Gal/Hr		
Percent of Average Investment Charged for Opportunity Interest		->	5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.		->	2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
20	20.00	4,729	2,341	1,557	725	24	83	236.47	117.04	77.84	36.24	1.19	4.16
40	20.00	4,884	2,341	1,557	725	95	166	122.10	58.52	38.92	18.12	2.38	4.16
60	20.00	5,086	2,341	1,557	725	214	249	84.77	39.01	25.95	12.08	3.57	4.16
80	20.00	5,336	2,341	1,557	725	381	332	66.70	29.26	19.46	9.06	4.76	4.16
100	20.00	5,633	2,341	1,557	725	595	416	56.33	23.41	15.57	7.25	5.95	4.16
120	16.67	6,280	2,726	1,598	744	714	499	52.33	22.71	13.32	6.20	5.95	4.16
140	14.29	6,899	3,082	1,640	763	833	582	49.28	22.01	11.71	5.45	5.95	4.16
160	12.50	7,493	3,415	1,680	782	952	665	46.83	21.34	10.50	4.89	5.95	4.16
180	11.11	8,063	3,727	1,718	800	1,071	748	44.80	20.71	9.54	4.44	5.95	4.16
200	10.00	8,612	4,022	1,753	816	1,190	831	43.06	20.11	8.77	4.08	5.95	4.16
220	9.09	9,144	4,304	1,786	831	1,309	914	41.56	19.56	8.12	3.78	5.95	4.16
240	8.33	9,660	4,575	1,816	845	1,427	997	40.25	19.06	7.57	3.52	5.95	4.16

BEAN CUTTER/WINDROWER - 8-ROW

Purchase Price	-> \$17,950	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.2
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.60

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	1,716	851	562	262	41	0	85.78	42.54	28.09	13.08	2.07	0.00	
40	20.00	1,800	851	562	262	126	0	44.99	21.27	14.05	6.54	3.14	0.00	
60	20.00	1,914	851	562	262	240	0	31.91	14.18	9.36	4.36	4.01	0.00	
80	20.00	2,055	851	562	262	381	0	25.69	10.63	7.02	3.27	4.76	0.00	
100	20.00	2,218	851	562	262	544	0	22.18	8.51	5.62	2.62	5.44	0.00	
120	16.67	2,489	992	576	268	653	0	20.75	8.27	4.80	2.23	5.44	0.00	
140	14.29	2,751	1,125	590	275	762	0	19.65	8.03	4.21	1.96	5.44	0.00	
160	12.50	3,004	1,249	604	281	871	0	18.78	7.81	3.77	1.76	5.44	0.00	
180	11.11	3,249	1,366	616	287	979	0	18.05	7.59	3.42	1.59	5.44	0.00	
200	10.00	3,487	1,478	628	293	1,088	0	17.43	7.39	3.14	1.46	5.44	0.00	
220	9.09	3,719	1,584	640	298	1,197	0	16.90	7.20	2.91	1.35	5.44	0.00	
240	8.33	3,946	1,688	650	303	1,306	0	16.44	7.03	2.71	1.26	5.44	0.00	

BEET DEFOLIATOR - 6-ROW

Purchase Price	-> \$17,870	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.23
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.40

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	1,724	847	559	260	57	0	86.18	42.35	27.97	13.02	2.85	0.00	
40	20.00	1,817	847	559	260	150	0	45.43	21.17	13.98	6.51	3.76	0.00	
60	20.00	1,932	847	559	260	265	0	32.20	14.12	9.32	4.34	4.42	0.00	
80	20.00	2,063	847	559	260	397	0	25.79	10.59	6.99	3.25	4.96	0.00	
100	20.00	2,209	847	559	260	542	0	22.09	8.47	5.59	2.60	5.42	0.00	
120	16.67	2,479	988	573	267	651	0	20.66	8.23	4.78	2.22	5.42	0.00	
140	14.29	2,740	1,120	587	273	759	0	19.57	8.00	4.19	1.95	5.42	0.00	
160	12.50	2,992	1,243	601	280	868	0	18.70	7.77	3.76	1.75	5.42	0.00	
180	11.11	3,236	1,360	614	286	976	0	17.98	7.56	3.41	1.59	5.42	0.00	
200	10.00	3,473	1,471	626	291	1,085	0	17.36	7.35	3.13	1.46	5.42	0.00	
220	9.09	3,704	1,577	637	296	1,193	0	16.83	7.17	2.89	1.35	5.42	0.00	
240	8.33	3,930	1,680	647	301	1,301	0	16.37	7.00	2.70	1.25	5.42	0.00	

BEET TOPSAVER - 6-ROW

Purchase Price	-> \$23,000	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.19
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.40

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR				
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS & OIL	
20	20.00	2,206	1,090	720	335	61	0	110.29	54.50	36.00	16.76	3.03	0.00
40	20.00	2,305	1,090	720	335	160	0	57.63	27.25	18.00	8.38	4.00	0.00
60	20.00	2,427	1,090	720	335	282	0	40.45	18.17	12.00	5.59	4.70	0.00
80	20.00	2,567	1,090	720	335	422	0	32.09	13.63	9.00	4.19	5.27	0.00
100	20.00	2,722	1,090	720	335	577	0	27.22	10.90	7.20	3.35	5.77	0.00
120	16.67	3,045	1,272	738	343	692	0	25.38	10.60	6.15	2.86	5.77	0.00
140	14.29	3,356	1,441	756	352	807	0	23.97	10.29	5.40	2.51	5.77	0.00
160	12.50	3,656	1,600	773	360	923	0	22.85	10.00	4.83	2.25	5.77	0.00
180	11.11	3,946	1,751	790	368	1,038	0	21.92	9.73	4.39	2.04	5.77	0.00
200	10.00	4,227	1,893	805	375	1,153	0	21.13	9.47	4.03	1.87	5.77	0.00
220	9.09	4,500	2,030	819	382	1,269	0	20.45	9.23	3.72	1.73	5.77	0.00
240	8.33	4,766	2,162	833	388	1,384	0	19.86	9.01	3.47	1.62	5.77	0.00

BEET HARVESTER - 4-ROW WITH TANK

Purchase Price	-> \$51,725	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.19
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.40

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR				
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS & OIL	
20	20.00	4,960	2,451	1,619	754	136	0	248.02	122.57	80.95	37.69	6.81	0.00
40	20.00	5,184	2,451	1,619	754	360	0	129.59	61.29	40.48	18.84	8.99	0.00
60	20.00	5,458	2,451	1,619	754	634	0	90.97	40.86	26.98	12.56	10.57	0.00
80	20.00	5,773	2,451	1,619	754	949	0	72.16	30.64	20.24	9.42	11.86	0.00
100	20.00	6,121	2,451	1,619	754	1,297	0	61.21	24.51	16.19	7.54	12.97	0.00
120	16.67	6,848	2,860	1,659	772	1,556	0	57.07	23.83	13.83	6.44	12.97	0.00
140	14.29	7,548	3,241	1,700	791	1,816	0	53.91	23.15	12.14	5.65	12.97	0.00
160	12.50	8,223	3,599	1,739	810	2,075	0	51.39	22.49	10.87	5.06	12.97	0.00
180	11.11	8,874	3,937	1,776	827	2,334	0	49.30	21.87	9.87	4.59	12.97	0.00
200	10.00	9,505	4,258	1,811	843	2,594	0	47.53	21.29	9.05	4.22	12.97	0.00
220	9.09	10,119	4,566	1,843	858	2,853	0	46.00	20.75	8.38	3.90	12.97	0.00
240	8.33	10,719	4,863	1,873	872	3,112	0	44.66	20.26	7.80	3.63	12.97	0.00

BEET HARVESTER - 6-ROW WITH TANK

Purchase Price	-> \$53,434	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.19
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.40

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	5,124	2,532	1,673	779	141	0	256.22	126.62	83.63	38.93	7.04	0.00	
40	20.00	5,355	2,532	1,673	779	371	0	133.88	63.31	41.81	19.47	9.29	0.00	
60	20.00	5,639	2,532	1,673	779	655	0	93.98	42.21	27.88	12.98	10.92	0.00	
80	20.00	5,964	2,532	1,673	779	980	0	74.55	31.66	20.91	9.73	12.25	0.00	
100	20.00	6,323	2,532	1,673	779	1,340	0	63.23	25.32	16.73	7.79	13.40	0.00	
120	16.67	7,074	2,954	1,714	798	1,608	0	58.95	24.62	14.28	6.65	13.40	0.00	
140	14.29	7,797	3,348	1,756	818	1,876	0	55.69	23.91	12.54	5.84	13.40	0.00	
160	12.50	8,494	3,718	1,797	836	2,143	0	53.09	23.24	11.23	5.23	13.40	0.00	
180	11.11	9,168	4,067	1,835	854	2,411	0	50.93	22.59	10.20	4.75	13.40	0.00	
200	10.00	9,819	4,398	1,871	871	2,679	0	49.10	21.99	9.35	4.35	13.40	0.00	
220	9.09	10,454	4,717	1,904	886	2,947	0	47.52	21.44	8.65	4.03	13.40	0.00	
240	8.33	11,073	5,024	1,934	901	3,215	0	46.14	20.93	8.06	3.75	13.39	0.00	

FORAGE HARVESTER PULL TYPE, NO HEADER

Purchase Price	-> \$18,012	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.56	Repair Factor 1	-> 0.26
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.60

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	1,734	857	562	262	54	0	86.72	42.84	28.10	13.08	2.70	0.00	
40	20.00	1,844	857	562	262	164	0	46.10	21.42	14.05	6.54	4.10	0.00	
60	20.00	1,994	857	562	262	313	0	33.23	14.28	9.37	4.36	5.22	0.00	
80	20.00	2,177	857	562	262	497	0	27.21	10.71	7.02	3.27	6.21	0.00	
100	20.00	2,390	857	562	262	710	0	23.90	8.57	5.62	2.62	7.10	0.00	
120	16.67	2,696	1,002	575	268	852	0	22.47	8.35	4.79	2.23	7.10	0.00	
140	14.29	2,993	1,137	588	274	994	0	21.38	8.12	4.20	1.96	7.10	0.00	
160	12.50	3,282	1,266	601	280	1,136	0	20.51	7.91	3.76	1.75	7.10	0.00	
180	11.11	3,564	1,388	613	285	1,278	0	19.80	7.71	3.41	1.59	7.10	0.00	
200	10.00	3,839	1,504	624	291	1,420	0	19.19	7.52	3.12	1.45	7.10	0.00	
220	9.09	4,108	1,616	635	295	1,562	0	18.67	7.35	2.89	1.34	7.10	0.00	
240	8.33	4,372	1,725	644	300	1,703	0	18.22	7.19	2.68	1.25	7.10	0.00	

FORAGE HARVESTER HEAD 3-ROW CROP HEAD

Purchase Price	-> \$8,582	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.56	Repair Factor 1	-> 0.26
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.60

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	826	408	268	125	26	0	41.32	20.41	13.39	6.23	1.29	0.00	
40	20.00	879	408	268	125	78	0	21.97	10.21	6.69	3.12	1.95	0.00	
60	20.00	950	408	268	125	149	0	15.83	6.80	4.46	2.08	2.49	0.00	
80	20.00	1,037	408	268	125	237	0	12.97	5.10	3.35	1.56	2.96	0.00	
100	20.00	1,139	408	268	125	338	0	11.39	4.08	2.68	1.25	3.38	0.00	
120	16.67	1,285	477	274	128	406	0	10.71	3.98	2.28	1.06	3.38	0.00	
140	14.29	1,426	542	280	130	474	0	10.19	3.87	2.00	0.93	3.38	0.00	
160	12.50	1,564	603	286	133	541	0	9.77	3.77	1.79	0.83	3.38	0.00	
180	11.11	1,698	661	292	136	609	0	9.43	3.67	1.62	0.76	3.38	0.00	
200	10.00	1,829	717	297	138	676	0	9.14	3.58	1.49	0.69	3.38	0.00	
220	9.09	1,957	770	302	141	744	0	8.90	3.50	1.37	0.64	3.38	0.00	
240	8.33	2,083	822	307	143	811	0	8.68	3.42	1.28	0.60	3.38	0.00	

FORAGE HARVESTER HEAD PICKUP HEAD - 10 FT

Purchase Price	-> \$5,210	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.56	Repair Factor 1	-> 0.26
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.60

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	502	248	163	76	16	0	25.08	12.39	8.13	3.78	0.78	0.00	
40	20.00	533	248	163	76	47	0	13.34	6.20	4.06	1.89	1.18	0.00	
60	20.00	577	248	163	76	91	0	9.61	4.13	2.71	1.26	1.51	0.00	
80	20.00	630	248	163	76	144	0	7.87	3.10	2.03	0.95	1.80	0.00	
100	20.00	691	248	163	76	205	0	6.91	2.48	1.63	0.76	2.05	0.00	
120	16.67	780	290	166	77	246	0	6.50	2.41	1.39	0.65	2.05	0.00	
140	14.29	866	329	170	79	287	0	6.18	2.35	1.22	0.57	2.05	0.00	
160	12.50	949	366	174	81	329	0	5.93	2.29	1.09	0.51	2.05	0.00	
180	11.11	1,031	401	177	83	370	0	5.73	2.23	0.99	0.46	2.05	0.00	
200	10.00	1,110	435	181	84	411	0	5.55	2.18	0.90	0.42	2.05	0.00	
220	9.09	1,188	467	184	85	452	0	5.40	2.12	0.83	0.39	2.05	0.00	
240	8.33	1,265	499	186	87	493	0	5.27	2.08	0.78	0.36	2.05	0.00	

BALER - SMALL SQUARE
16 X 18 BALES

Purchase Price	-> \$16,646	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.56	Repair Factor 1	-> 0.23
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	1,590	792	519	242	37	0	79.48	39.59	25.97	12.09	1.84	0.00	
40	20.00	1,681	792	519	242	128	0	42.02	19.80	12.98	6.04	3.20	0.00	
60	20.00	1,819	792	519	242	266	0	30.31	13.20	8.66	4.03	4.43	0.00	
80	20.00	1,999	792	519	242	446	0	24.99	9.90	6.49	3.02	5.58	0.00	
100	20.00	2,219	792	519	242	667	0	22.19	7.92	5.19	2.42	6.67	0.00	
120	16.67	2,504	926	531	247	800	0	20.87	7.71	4.43	2.06	6.67	0.00	
140	14.29	2,781	1,051	544	253	933	0	19.87	7.51	3.88	1.81	6.67	0.00	
160	12.50	3,050	1,170	555	259	1,067	0	19.06	7.31	3.47	1.62	6.67	0.00	
180	11.11	3,312	1,282	567	264	1,200	0	18.40	7.12	3.15	1.47	6.67	0.00	
200	10.00	3,569	1,390	577	269	1,333	0	17.84	6.95	2.88	1.34	6.67	0.00	
220	9.09	3,819	1,493	587	273	1,466	0	17.36	6.79	2.67	1.24	6.67	0.00	
240	8.33	4,066	1,594	595	277	1,599	0	16.94	6.64	2.48	1.16	6.66	0.00	

BALER - LARGE SQUARE
ONE TON BALES

Purchase Price	-> \$57,765	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.56	Repair Factor 1	-> 0.23
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	5,516	2,748	1,802	839	128	0	275.82	137.39	90.11	41.95	6.38	0.00	
40	20.00	5,833	2,748	1,802	839	445	0	145.83	68.69	45.05	20.97	11.11	0.00	
60	20.00	6,311	2,748	1,802	839	922	0	105.19	45.80	30.04	13.98	15.37	0.00	
80	20.00	6,937	2,748	1,802	839	1,548	0	86.71	34.35	22.53	10.49	19.35	0.00	
100	20.00	7,702	2,748	1,802	839	2,313	0	77.02	27.48	18.02	8.39	23.13	0.00	
120	16.67	8,691	3,212	1,844	859	2,776	0	72.42	26.77	15.37	7.15	23.14	0.00	
140	14.29	9,651	3,647	1,886	878	3,239	0	68.94	26.05	13.47	6.27	23.14	0.00	
160	12.50	10,585	4,059	1,928	897	3,701	0	66.16	25.37	12.05	5.61	23.13	0.00	
180	11.11	11,495	4,450	1,966	915	4,163	0	63.86	24.72	10.92	5.09	23.13	0.00	
200	10.00	12,384	4,823	2,002	932	4,626	0	61.92	24.12	10.01	4.66	23.13	0.00	
220	9.09	13,254	5,183	2,036	948	5,089	0	60.25	23.56	9.25	4.31	23.13	0.00	
240	8.33	14,109	5,531	2,066	962	5,550	0	58.79	23.05	8.61	4.01	23.12	0.00	

**BALER - ROUND
1/2 TON BALES**

Purchase Price	->	\$19,410	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.56	Repair Factor 1	->	0.23
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	1,854	923	606	282	43	0	92.68	46.16	30.28	14.10	2.14	0.00	
40	20.00	1,960	923	606	282	149	0	49.00	23.08	15.14	7.05	3.73	0.00	
60	20.00	2,121	923	606	282	310	0	35.34	15.39	10.09	4.70	5.17	0.00	
80	20.00	2,331	923	606	282	520	0	29.14	11.54	7.57	3.52	6.50	0.00	
100	20.00	2,588	923	606	282	777	0	25.88	9.23	6.06	2.82	7.77	0.00	
120	16.67	2,920	1,079	620	288	933	0	24.34	8.99	5.16	2.40	7.77	0.00	
140	14.29	3,243	1,226	634	295	1,088	0	23.16	8.75	4.53	2.11	7.77	0.00	
160	12.50	3,557	1,364	648	302	1,244	0	22.23	8.52	4.05	1.88	7.77	0.00	
180	11.11	3,863	1,495	661	308	1,399	0	21.46	8.31	3.67	1.71	7.77	0.00	
200	10.00	4,161	1,621	673	313	1,555	0	20.81	8.10	3.36	1.57	7.77	0.00	
220	9.09	4,454	1,741	684	318	1,710	0	20.24	7.92	3.11	1.45	7.77	0.00	
240	8.33	4,741	1,858	694	323	1,865	0	19.75	7.74	2.89	1.35	7.77	0.00	

**BALE WAGON
PULL TYPE**

Purchase Price	->	\$23,640	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.23
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	2,257	1,120	740	344	52	0	112.85	56.02	37.00	17.22	2.61	0.00	
40	20.00	2,387	1,120	740	344	182	0	59.67	28.01	18.50	8.61	4.55	0.00	
60	20.00	2,582	1,120	740	344	377	0	43.04	18.67	12.33	5.74	6.29	0.00	
80	20.00	2,838	1,120	740	344	634	0	35.48	14.00	9.25	4.31	7.92	0.00	
100	20.00	3,151	1,120	740	344	947	0	31.51	11.20	7.40	3.44	9.47	0.00	
120	16.67	3,555	1,307	758	353	1,136	0	29.62	10.89	6.32	2.94	9.47	0.00	
140	14.29	3,945	1,481	777	362	1,326	0	28.18	10.58	5.55	2.58	9.47	0.00	
160	12.50	4,324	1,645	795	370	1,515	0	27.03	10.28	4.97	2.31	9.47	0.00	
180	11.11	4,693	1,799	812	378	1,704	0	26.07	10.00	4.51	2.10	9.47	0.00	
200	10.00	5,052	1,946	828	385	1,893	0	25.26	9.73	4.14	1.93	9.47	0.00	
220	9.09	5,404	2,087	842	392	2,083	0	24.56	9.48	3.83	1.78	9.47	0.00	
240	8.33	5,748	2,222	856	398	2,271	0	23.95	9.26	3.57	1.66	9.46	0.00	

BALE WAGON SELF-PROPELLED

Purchase Price	->	\$79,200	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.23
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.80
PTO Horsepower	->	100	Percent Load Factor	->	60.00 %
Fuel Type	->	GASOLINE	Fuel Price	->	\$1.027 Per Gal.
Fuel Consumption	->	7.56 Gal/Hr			
Percent of Average Investment Charged for Opportunity Interest	->				5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.	->				2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
20	20.00	7,740	3,754	2,479	1,154	175	179	387.02	187.68	123.95	57.70	8.75	8.93
40	20.00	8,353	3,754	2,479	1,154	610	357	208.83	93.84	61.98	28.85	15.24	8.93
60	20.00	9,187	3,754	2,479	1,154	1,265	536	153.12	62.56	41.32	19.23	21.08	8.93
80	20.00	10,223	3,754	2,479	1,154	2,122	714	127.79	46.92	30.99	14.43	26.53	8.93
100	20.00	11,451	3,754	2,479	1,154	3,172	893	114.51	37.54	24.79	11.54	31.72	8.93
120	16.67	12,981	4,379	2,541	1,183	3,807	1071	108.17	36.49	21.17	9.86	31.72	8.93
140	14.29	14,468	4,962	2,603	1,212	4,441	1250	103.34	35.44	18.59	8.66	31.72	8.93
160	12.50	15,917	5,510	2,663	1,240	5,075	1429	99.48	34.44	16.65	7.75	31.72	8.93
180	11.11	17,330	6,028	2,720	1,266	5,708	1607	96.28	33.49	15.11	7.04	31.71	8.93
200	10.00	18,712	6,519	2,773	1,291	6,343	1786	93.56	32.60	13.86	6.45	31.72	8.93
220	9.09	20,068	6,991	2,822	1,314	6,977	1964	91.22	31.78	12.83	5.97	31.71	8.93
240	8.33	21,400	7,446	2,867	1,335	7,609	2143	89.17	31.02	11.95	5.56	31.71	8.93

SIDE DELIVERY RAKE 12 FT

Purchase Price	->	\$5,554	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.38
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.40

Percent of Average Investment Charged for Opportunity Interest	->				5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.	->				2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
20	20.00	547	263	174	81	29	0	27.36	13.16	8.69	4.05	1.46	0.00
40	20.00	595	263	174	81	77	0	14.88	6.58	4.35	2.02	1.93	0.00
60	20.00	654	263	174	81	136	0	10.90	4.39	2.90	1.35	2.27	0.00
80	20.00	722	263	174	81	204	0	9.02	3.29	2.17	1.01	2.55	0.00
100	20.00	796	263	174	81	278	0	7.96	2.63	1.74	0.81	2.78	0.00
120	16.67	902	307	178	83	334	0	7.52	2.56	1.48	0.69	2.79	0.00
140	14.29	1,005	348	183	85	390	0	7.18	2.49	1.30	0.61	2.79	0.00
160	12.50	1,106	386	187	87	446	0	6.91	2.42	1.17	0.54	2.78	0.00
180	11.11	1,204	423	191	89	501	0	6.69	2.35	1.06	0.49	2.78	0.00
200	10.00	1,299	457	194	91	557	0	6.50	2.29	0.97	0.45	2.78	0.00
220	9.09	1,393	490	198	92	613	0	6.33	2.23	0.90	0.42	2.78	0.00
240	8.33	1,485	522	201	94	668	0	6.19	2.18	0.84	0.39	2.78	0.00

**ROD WEEDER - 12 FT
PTO**

Purchase Price	-> \$3,000	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.22
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 2.20

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	284	142	94	44	4	0	14.21	7.11	4.70	2.19	0.22	0.00	
40	20.00	300	142	94	44	20	0	7.50	3.55	2.35	1.09	0.50	0.00	
60	20.00	329	142	94	44	49	0	5.48	2.37	1.57	0.73	0.82	0.00	
80	20.00	373	142	94	44	93	0	4.66	1.78	1.17	0.55	1.16	0.00	
100	20.00	431	142	94	44	152	0	4.31	1.42	0.94	0.44	1.52	0.00	
120	16.67	489	166	96	45	182	0	4.07	1.38	0.80	0.37	1.52	0.00	
140	14.29	545	188	99	46	212	0	3.89	1.34	0.70	0.33	1.52	0.00	
160	12.50	599	209	101	47	243	0	3.74	1.30	0.63	0.29	1.52	0.00	
180	11.11	652	228	103	48	273	0	3.62	1.27	0.57	0.27	1.52	0.00	
200	10.00	704	247	105	49	303	0	3.52	1.23	0.53	0.24	1.52	0.00	
220	9.09	755	265	107	50	334	0	3.43	1.20	0.49	0.23	1.52	0.00	
240	8.33	805	282	109	51	364	0	3.35	1.18	0.45	0.21	1.52	0.00	

**SPRAYER - 28 FT
200 GAL, PTO PUMP, 3-POINT**

Purchase Price	-> \$3,150	Year Quoted	-> 1992
Hours to Wearout	-> 1,500	Maximum Life	-> 15 Years
Dep. Factor 1	-> 0.56	Repair Factor 1	-> 0.41
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.30

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	15.00	359	191	102	48	18	0	17.94	9.56	5.11	2.38	0.90	0.00	
40	15.00	385	191	102	48	44	0	9.63	4.78	2.55	1.19	1.11	0.00	
60	15.00	416	191	102	48	75	0	6.93	3.19	1.70	0.79	1.25	0.00	
80	15.00	450	191	102	48	109	0	5.62	2.39	1.28	0.59	1.36	0.00	
100	15.00	487	191	102	48	146	0	4.87	1.91	1.02	0.48	1.46	0.00	
120	12.50	550	221	105	49	175	0	4.59	1.84	0.88	0.41	1.46	0.00	
140	10.71	612	250	108	50	204	0	4.37	1.78	0.77	0.36	1.46	0.00	
160	9.38	671	276	110	51	233	0	4.20	1.73	0.69	0.32	1.46	0.00	
180	8.33	729	302	113	52	263	0	4.05	1.68	0.63	0.29	1.46	0.00	
200	7.50	786	326	115	53	292	0	3.93	1.63	0.57	0.27	1.46	0.00	
220	6.82	841	349	117	54	321	0	3.82	1.59	0.53	0.25	1.46	0.00	
240	6.25	896	372	118	55	350	0	3.73	1.55	0.49	0.23	1.46	0.00	

SPRAYER - 40 FT
300 GAL, PTO PUMP, PULL TYPE

Purchase Price	->	\$6,610	Year Quoted	->	1992
Hours to Wearout	->	1,500	Maximum Life	->	15 Years
Dep. Factor 1	->	0.56	Repair Factor 1	->	0.41
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.30

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR						
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
20	15.00	753	401	214	100	38	0	37.65	20.06	10.71	4.99	1.89	0.00		
40	15.00	808	401	214	100	93	0	20.21	10.03	5.36	2.49	2.33	0.00		
60	15.00	873	401	214	100	158	0	14.55	6.69	3.57	1.66	2.63	0.00		
80	15.00	944	401	214	100	229	0	11.80	5.01	2.68	1.25	2.86	0.00		
100	15.00	1,021	401	214	100	306	0	10.21	4.01	2.14	1.00	3.06	0.00		
120	12.50	1,155	464	221	103	367	0	9.63	3.87	1.84	0.86	3.06	0.00		
140	10.71	1,284	524	226	105	428	0	9.17	3.74	1.62	0.75	3.06	0.00		
160	9.38	1,409	579	232	108	490	0	8.80	3.62	1.45	0.67	3.06	0.00		
180	8.33	1,530	633	236	110	551	0	8.50	3.52	1.31	0.61	3.06	0.00		
200	7.50	1,649	684	241	112	612	0	8.24	3.42	1.20	0.56	3.06	0.00		
220	6.82	1,765	733	245	114	673	0	8.02	3.33	1.11	0.52	3.06	0.00		
240	6.25	1,880	782	248	115	735	0	7.83	3.26	1.03	0.48	3.06	0.00		

SPRAYER - 12-ROW
50 GAL, 4-WHEELER PULL

Purchase Price	->	\$3,267	Year Quoted	->	1992
Hours to Wearout	->	1,500	Maximum Life	->	15 Years
Dep. Factor 1	->	0.56	Repair Factor 1	->	0.41
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.30

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR						
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
20	15.00	372	198	106	49	19	0	18.61	9.91	5.30	2.47	0.93	0.00		
40	15.00	399	198	106	49	46	0	9.99	4.96	2.65	1.23	1.15	0.00		
60	15.00	431	198	106	49	78	0	7.19	3.30	1.77	0.82	1.30	0.00		
80	15.00	467	198	106	49	113	0	5.83	2.48	1.32	0.62	1.41	0.00		
100	15.00	505	198	106	49	151	0	5.05	1.98	1.06	0.49	1.51	0.00		
120	12.50	571	230	109	51	182	0	4.76	1.91	0.91	0.42	1.51	0.00		
140	10.71	635	259	112	52	212	0	4.53	1.85	0.80	0.37	1.51	0.00		
160	9.38	696	286	114	53	242	0	4.35	1.79	0.72	0.33	1.51	0.00		
180	8.33	756	313	117	54	272	0	4.20	1.74	0.65	0.30	1.51	0.00		
200	7.50	815	338	119	55	303	0	4.07	1.69	0.59	0.28	1.51	0.00		
220	6.82	872	362	121	56	333	0	3.97	1.65	0.55	0.26	1.51	0.00		
240	6.25	929	386	123	57	363	0	3.87	1.61	0.51	0.24	1.51	0.00		

SKID LOADER- 30 HP GAS ENGINE

Purchase Price	-> \$17,958	Year Quoted	-> 1992
Hours to Wearout	-> 10,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.68	Repair Factor 1	-> 0.01
Dep. Factor 2	-> 0.92	Repair Factor 2	-> 2.00
PTO Horsepower	-> 30	Percent Load Factor	-> 60.00 %
Fuel Type	-> GASOLINE	Fuel Price	-> \$1.027 Per Gal.
Fuel Consumption	-> 2.27 Gal/Hr		
Percent of Average Investment Charged for Opportunity Interest		->	5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.		->	2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR				
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL
100	20.00	1,970	783	603	281	36	268	19.70	7.83	6.03	2.81	0.36	2.68
200	20.00	2,346	783	603	281	144	536	11.73	3.91	3.01	1.40	0.72	2.68
300	20.00	2,793	783	603	281	323	804	9.31	2.61	2.01	0.94	1.08	2.68
400	20.00	3,312	783	603	281	575	1071	8.28	1.96	1.51	0.70	1.44	2.68
500	20.00	3,903	783	603	281	898	1339	7.81	1.57	1.21	0.56	1.80	2.68
600	16.67	4,495	895	625	291	1,078	1607	7.49	1.49	1.04	0.48	1.80	2.68
700	14.29	5,074	997	645	300	1,257	1875	7.25	1.42	0.92	0.43	1.80	2.68
800	12.50	5,642	1,092	662	308	1,437	2143	7.05	1.37	0.83	0.39	1.80	2.68
900	11.11	6,202	1,181	678	316	1,616	2411	6.89	1.31	0.75	0.35	1.80	2.68
1000	10.00	6,754	1,265	692	322	1,796	2679	6.75	1.27	0.69	0.32	1.80	2.68
1100	9.09	7,300	1,346	704	328	1,975	2947	6.64	1.22	0.64	0.30	1.80	2.68
1200	8.33	7,841	1,424	716	333	2,154	3214	6.53	1.19	0.60	0.28	1.80	2.68

SKID LOADER- 50 HP DIESEL ENGINE

Purchase Price	-> \$22,864	Year Quoted	-> 1992
Hours to Wearout	-> 10,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.68	Repair Factor 1	-> 0.01
Dep. Factor 2	-> 0.92	Repair Factor 2	-> 2.00
PTO Horsepower	-> 50	Percent Load Factor	-> 60.00 %
Fuel Type	-> DIESEL	Fuel Price	-> \$0.802 Per Gal.
Fuel Consumption	-> 2.68 Gal/Hr		
Percent of Average Investment Charged for Opportunity Interest		->	5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.		->	2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR				
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL
100	20.00	2,414	997	767	357	46	247	24.14	9.97	7.67	3.57	0.46	2.47
200	20.00	2,799	997	767	357	183	495	13.99	4.98	3.84	1.79	0.91	2.47
300	20.00	3,275	997	767	357	412	742	10.92	3.32	2.56	1.19	1.37	2.47
400	20.00	3,842	997	767	357	732	989	9.61	2.49	1.92	0.89	1.83	2.47
500	20.00	4,501	997	767	357	1,143	1237	9.00	1.99	1.53	0.71	2.29	2.47
600	16.67	5,161	1,139	795	370	1,372	1484	8.60	1.90	1.33	0.62	2.29	2.47
700	14.29	5,805	1,270	821	382	1,601	1731	8.29	1.81	1.17	0.55	2.29	2.47
800	12.50	6,434	1,390	843	393	1,829	1979	8.04	1.74	1.05	0.49	2.29	2.47
900	11.11	7,053	1,504	863	402	2,058	2226	7.84	1.67	0.96	0.45	2.29	2.47
1000	10.00	7,662	1,611	881	410	2,286	2473	7.66	1.61	0.88	0.41	2.29	2.47
1100	9.09	8,264	1,714	897	418	2,515	2721	7.51	1.56	0.82	0.38	2.29	2.47
1200	8.33	8,859	1,813	911	424	2,743	2968	7.38	1.51	0.76	0.35	2.29	2.47

ARTICULATING LOADER 4 YD BUCKET

Purchase Price	->	\$78,000	Year Quoted	->	1992
Hours to Wearout	->	10,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.68	Repair Factor 1	->	0.01
Dep. Factor 2	->	0.92	Repair Factor 2	->	2.00
PTO Horsepower	->	200	Percent Load Factor	->	60.00 %
Fuel Type	->	DIESEL	Fuel Price	->	\$0.802 Per Gal.
Fuel Consumption	->	10.73 Gal/Hr			
Percent of Average Investment Charged for Opportunity Interest	->				5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.	->				2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL
100	20.00	8,382	3,400	2,618	1,219	156	989	83.82	34.00	26.18	12.19	1.56	9.89
200	20.00	9,839	3,400	2,618	1,219	624	1979	49.20	17.00	13.09	6.09	3.12	9.89
300	20.00	11,609	3,400	2,618	1,219	1,404	2968	38.70	11.33	8.73	4.06	4.68	9.89
400	20.00	13,690	3,400	2,618	1,219	2,496	3957	34.22	8.50	6.55	3.05	6.24	9.89
500	20.00	16,083	3,400	2,618	1,219	3,900	4947	32.17	6.80	5.24	2.44	7.80	9.89
600	16.67	18,480	3,887	2,714	1,263	4,681	5936	30.80	6.48	4.52	2.11	7.80	9.89
700	14.29	20,821	4,331	2,800	1,303	5,462	6925	29.74	6.19	4.00	1.86	7.80	9.89
800	12.50	23,114	4,744	2,877	1,339	6,240	7914	28.89	5.93	3.60	1.67	7.80	9.89
900	11.11	25,370	5,130	2,945	1,371	7,019	8904	28.19	5.70	3.27	1.52	7.80	9.89
1000	10.00	27,594	5,496	3,006	1,399	7,800	9893	27.59	5.50	3.01	1.40	7.80	9.89
1100	9.09	29,792	5,846	3,060	1,425	8,579	10882	27.08	5.31	2.78	1.30	7.80	9.89
1200	8.33	31,968	6,185	3,108	1,447	9,356	11872	26.64	5.15	2.59	1.21	7.80	9.89

REAR BLADE - 8 FT 3-POINT

Purchase Price	->	\$1,474	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.3
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.40

Percent of Average Investment Charged for Opportunity Interest	->				5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.	->				2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL
20	20.00	144	70	46	21	6	0	7.18	3.49	2.31	1.07	0.31	0.00
40	20.00	154	70	46	21	16	0	3.84	1.75	1.15	0.54	0.40	0.00
60	20.00	166	70	46	21	29	0	2.77	1.16	0.77	0.36	0.48	0.00
80	20.00	180	70	46	21	43	0	2.25	0.87	0.58	0.27	0.53	0.00
100	20.00	196	70	46	21	58	0	1.96	0.70	0.46	0.21	0.58	0.00
120	16.67	221	81	47	22	70	0	1.84	0.68	0.39	0.18	0.58	0.00
140	14.29	245	92	48	23	82	0	1.75	0.66	0.35	0.16	0.58	0.00
160	12.50	269	103	50	23	93	0	1.68	0.64	0.31	0.14	0.58	0.00
180	11.11	291	112	51	24	105	0	1.62	0.62	0.28	0.13	0.58	0.00
200	10.00	314	121	52	24	117	0	1.57	0.61	0.26	0.12	0.58	0.00
220	9.09	335	130	53	24	128	0	1.52	0.59	0.24	0.11	0.58	0.00
240	8.33	357	139	53	25	140	0	1.49	0.58	0.22	0.10	0.58	0.00

**REAR BLADE - 12 FT
3-POINT, HYDRAULIC CONTROLS**

Purchase Price	->	\$4,536	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.3
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.40

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	442	215	142	66	19	0	22.10	10.75	7.10	3.30	0.94	0.00	
40	20.00	473	215	142	66	50	0	11.82	5.37	3.55	1.65	1.24	0.00	
60	20.00	511	215	142	66	88	0	8.51	3.58	2.37	1.10	1.46	0.00	
80	20.00	554	215	142	66	131	0	6.93	2.69	1.77	0.83	1.64	0.00	
100	20.00	603	215	142	66	180	0	6.03	2.15	1.42	0.66	1.80	0.00	
120	16.67	680	251	146	68	215	0	5.66	2.09	1.21	0.56	1.80	0.00	
140	14.29	754	284	149	69	251	0	5.39	2.03	1.06	0.50	1.80	0.00	
160	12.50	826	316	153	71	287	0	5.17	1.97	0.95	0.44	1.80	0.00	
180	11.11	897	345	156	73	323	0	4.98	1.92	0.87	0.40	1.80	0.00	
200	10.00	965	373	159	74	359	0	4.83	1.87	0.79	0.37	1.80	0.00	
220	9.09	1,032	400	162	75	395	0	4.69	1.82	0.73	0.34	1.80	0.00	
240	8.33	1,098	426	164	76	431	0	4.57	1.78	0.68	0.32	1.80	0.00	

**DITCHER - V-TYPE
3-POINT, HYDRAULIC CONTROLS**

Purchase Price	->	\$2,687	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.3
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.40

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	262	127	84	39	11	0	13.09	6.37	4.21	1.96	0.56	0.00	
40	20.00	280	127	84	39	29	0	7.00	3.18	2.10	0.98	0.74	0.00	
60	20.00	303	127	84	39	52	0	5.04	2.12	1.40	0.65	0.87	0.00	
80	20.00	328	127	84	39	78	0	4.11	1.59	1.05	0.49	0.97	0.00	
100	20.00	357	127	84	39	106	0	3.57	1.27	0.84	0.39	1.06	0.00	
120	16.67	403	149	86	40	128	0	3.35	1.24	0.72	0.33	1.06	0.00	
140	14.29	447	168	88	41	149	0	3.19	1.20	0.63	0.29	1.06	0.00	
160	12.50	490	187	90	42	170	0	3.06	1.17	0.56	0.26	1.06	0.00	
180	11.11	531	205	92	43	191	0	2.95	1.14	0.51	0.24	1.06	0.00	
200	10.00	572	221	94	44	213	0	2.86	1.11	0.47	0.22	1.06	0.00	
220	9.09	611	237	96	45	234	0	2.78	1.08	0.44	0.20	1.06	0.00	
240	8.33	650	253	97	45	255	0	2.71	1.05	0.41	0.19	1.06	0.00	

FRONT LOADER 40-80 HP TRACTOR

Purchase Price	-> \$5,196	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.23
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	496	246	163	76	11	0	24.80	12.31	8.13	3.79	0.57	0.00	
40	20.00	525	246	163	76	40	0	13.12	6.16	4.07	1.89	1.00	0.00	
60	20.00	568	246	163	76	83	0	9.46	4.10	2.71	1.26	1.38	0.00	
80	20.00	624	246	163	76	139	0	7.80	3.08	2.03	0.95	1.74	0.00	
100	20.00	693	246	163	76	208	0	6.93	2.46	1.63	0.76	2.08	0.00	
120	16.67	781	287	167	78	250	0	6.51	2.39	1.39	0.65	2.08	0.00	
140	14.29	867	326	171	79	291	0	6.19	2.33	1.22	0.57	2.08	0.00	
160	12.50	951	362	175	81	333	0	5.94	2.26	1.09	0.51	2.08	0.00	
180	11.11	1,032	395	178	83	375	0	5.73	2.20	0.99	0.46	2.08	0.00	
200	10.00	1,110	428	182	85	416	0	5.55	2.14	0.91	0.42	2.08	0.00	
220	9.09	1,188	459	185	86	458	0	5.40	2.08	0.84	0.39	2.08	0.00	
240	8.33	1,263	488	188	88	499	0	5.26	2.04	0.78	0.36	2.08	0.00	

FRONT LOADER 100-160 HP TRACTOR

Purchase Price	-> \$8,672	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.23
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	828	411	271	126	19	0	41.40	20.55	13.57	6.32	0.96	0.00	
40	20.00	876	411	271	126	67	0	21.89	10.28	6.79	3.16	1.67	0.00	
60	20.00	947	411	271	126	138	0	15.79	6.85	4.52	2.11	2.31	0.00	
80	20.00	1,041	411	271	126	232	0	13.02	5.14	3.39	1.58	2.90	0.00	
100	20.00	1,156	411	271	126	347	0	11.56	4.11	2.71	1.26	3.47	0.00	
120	16.67	1,304	479	278	130	417	0	10.87	4.00	2.32	1.08	3.47	0.00	
140	14.29	1,447	543	285	133	486	0	10.34	3.88	2.04	0.95	3.47	0.00	
160	12.50	1,586	603	292	136	556	0	9.91	3.77	1.82	0.85	3.47	0.00	
180	11.11	1,722	660	298	139	625	0	9.56	3.67	1.65	0.77	3.47	0.00	
200	10.00	1,853	714	304	141	695	0	9.27	3.57	1.52	0.71	3.47	0.00	
220	9.09	1,982	765	309	144	764	0	9.01	3.48	1.40	0.65	3.47	0.00	
240	8.33	2,109	815	314	146	833	0	8.79	3.40	1.31	0.61	3.47	0.00	

**MANURE SPREADER - 115 BU
CHAIN TYPE**

Purchase Price	->	\$5,275	Year Q uoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.23
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	504	250	165	77	12	0	25.18	12.50	8.26	3.84	0.58	0.00	
40	20.00	533	250	165	77	41	0	13.31	6.25	4.13	1.92	1.01	0.00	
60	20.00	576	250	165	77	84	0	9.60	4.17	2.75	1.28	1.40	0.00	
80	20.00	633	250	165	77	141	0	7.92	3.13	2.06	0.96	1.77	0.00	
100	20.00	703	250	165	77	211	0	7.03	2.50	1.65	0.77	2.11	0.00	
120	16.67	793	292	169	79	254	0	6.61	2.43	1.41	0.66	2.11	0.00	
140	14.29	880	330	173	81	296	0	6.29	2.36	1.24	0.58	2.11	0.00	
160	12.50	965	367	177	83	338	0	6.03	2.29	1.11	0.52	2.11	0.00	
180	11.11	1,047	401	181	84	380	0	5.82	2.23	1.01	0.47	2.11	0.00	
200	10.00	1,127	434	185	86	422	0	5.64	2.17	0.92	0.43	2.11	0.00	
220	9.09	1,206	466	188	87	465	0	5.48	2.12	0.85	0.40	2.11	0.00	
240	8.33	1,283	496	191	89	507	0	5.34	2.07	0.80	0.37	2.11	0.00	

**MANURE SPREADER - 370 BU
HYDRAULIC PUSH**

Purchase Price	->	\$9,806	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.23
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	936	465	307	143	22	0	46.81	23.24	15.35	7.14	1.08	0.00	
40	20.00	990	465	307	143	75	0	24.75	11.62	7.67	3.57	1.89	0.00	
60	20.00	1,071	465	307	143	157	0	17.85	7.75	5.12	2.38	2.61	0.00	
80	20.00	1,177	465	307	143	263	0	14.72	5.81	3.84	1.79	3.28	0.00	
100	20.00	1,307	465	307	143	393	0	13.07	4.65	3.07	1.43	3.93	0.00	
120	16.67	1,474	542	315	146	471	0	12.29	4.52	2.62	1.22	3.93	0.00	
140	14.29	1,637	614	322	150	550	0	11.69	4.39	2.30	1.07	3.93	0.00	
160	12.50	1,794	682	330	154	628	0	11.21	4.26	2.06	0.96	3.93	0.00	
180	11.11	1,947	746	337	157	707	0	10.81	4.15	1.87	0.87	3.93	0.00	
200	10.00	2,096	807	343	160	785	0	10.48	4.04	1.72	0.80	3.93	0.00	
220	9.09	2,241	866	349	163	864	0	10.19	3.93	1.59	0.74	3.93	0.00	
240	8.33	2,384	922	355	165	942	0	9.93	3.84	1.48	0.69	3.93	0.00	

ROTARY MOWER - 6 FT PTO, 3-POINT

Purchase Price	->	\$1,408	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.46
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.70

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	138	67	44	21	7	0	6.91	3.34	2.20	1.03	0.34	0.00	
40	20.00	153	67	44	21	22	0	3.84	1.67	1.10	0.51	0.55	0.00	
60	20.00	175	67	44	21	44	0	2.92	1.11	0.73	0.34	0.74	0.00	
80	20.00	203	67	44	21	72	0	2.54	0.83	0.55	0.26	0.90	0.00	
100	20.00	237	67	44	21	105	0	2.37	0.67	0.44	0.21	1.05	0.00	
120	16.67	270	78	45	21	126	0	2.25	0.65	0.38	0.18	1.05	0.00	
140	14.29	303	88	46	22	147	0	2.17	0.63	0.33	0.15	1.05	0.00	
160	12.50	336	98	47	22	168	0	2.10	0.61	0.30	0.14	1.05	0.00	
180	11.11	367	107	48	23	189	0	2.04	0.60	0.27	0.13	1.05	0.00	
200	10.00	399	116	49	23	210	0	1.99	0.58	0.25	0.11	1.05	0.00	
220	9.09	429	124	50	23	231	0	1.95	0.56	0.23	0.11	1.05	0.00	
240	8.33	460	132	51	24	252	0	1.91	0.55	0.21	0.10	1.05	0.00	

POST HOLE AUGER PTO, 3-POINT

Purchase Price	->	\$1,011	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.23
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	97	48	32	15	2	0	4.83	2.40	1.58	0.74	0.11	0.00	
40	20.00	102	48	32	15	8	0	2.55	1.20	0.79	0.37	0.19	0.00	
60	20.00	110	48	32	15	16	0	1.84	0.80	0.53	0.25	0.27	0.00	
80	20.00	121	48	32	15	27	0	1.52	0.60	0.40	0.18	0.34	0.00	
100	20.00	135	48	32	15	40	0	1.35	0.48	0.32	0.15	0.40	0.00	
120	16.67	152	56	32	15	49	0	1.27	0.47	0.27	0.13	0.40	0.00	
140	14.29	169	63	33	15	57	0	1.21	0.45	0.24	0.11	0.40	0.00	
160	12.50	185	70	34	16	65	0	1.16	0.44	0.21	0.10	0.40	0.00	
180	11.11	201	77	35	16	73	0	1.12	0.43	0.19	0.09	0.40	0.00	
200	10.00	216	83	35	16	81	0	1.08	0.42	0.18	0.08	0.40	0.00	
220	9.09	231	89	36	17	89	0	1.05	0.41	0.16	0.08	0.40	0.00	
240	8.33	246	95	37	17	97	0	1.02	0.40	0.15	0.07	0.40	0.00	

FERTILIZER SPREADER 5 TON

Purchase Price	-> \$12,415	Year Quoted	-> 1992
Hours to Wearout	-> 1,200	Maximum Life	-> 12 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.95
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.30

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	12.00	1,661	891	421	196	154	0	83.06	44.56	21.03	9.79	7.69	0.00	
40	12.00	1,886	891	421	196	379	0	47.15	22.28	10.51	4.89	9.46	0.00	
60	12.00	2,149	891	421	196	641	0	35.81	14.85	7.01	3.26	10.69	0.00	
80	12.00	2,440	891	421	196	932	0	30.50	11.14	5.26	2.45	11.65	0.00	
100	12.00	2,753	891	421	196	1,246	0	27.53	8.91	4.21	1.96	12.46	0.00	
120	10.00	3,154	1,022	435	202	1,495	0	26.28	8.52	3.62	1.69	12.46	0.00	
140	8.57	3,543	1,144	447	208	1,744	0	25.31	8.17	3.19	1.49	12.46	0.00	
160	7.50	3,922	1,258	458	213	1,993	0	24.52	7.86	2.86	1.33	12.46	0.00	
180	6.67	4,295	1,367	467	218	2,243	0	23.86	7.59	2.60	1.21	12.46	0.00	
200	6.00	4,661	1,473	476	222	2,491	0	23.31	7.36	2.38	1.11	12.46	0.00	
220	5.45	5,024	1,576	483	225	2,740	0	22.84	7.16	2.20	1.02	12.45	0.00	
240	5.00	5,382	1,674	490	228	2,990	0	22.42	6.98	2.04	0.95	12.46	0.00	

FLAT BED TRAILER GOOSENECK, TANDEM AXLE

Purchase Price	-> \$4,508	Year Quoted	-> 1992
Miles to Wearout	-> 25,000	Maximum Life	-> 25 Years
Dep. Factor	-> 0.15	Repair Factor 1	-> 0.19
Average Speed	-> 40 MPH	Repair Factor 2	-> 1.30
Fuel Type	-> GASOLINE	Fuel Consumption	-> 12.00 Mi/Gal
		Fuel Price	-> \$0.000 Per Gal.

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 6.57%

ESTIMATED ANNUAL COSTS AND COST PER MILE

MILES USED	YRS TO TRADE	ANNUAL COSTS							COST PER MILE						
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
200	25.00	480	153	154	170	2	0	2.40	0.77			0.77	0.85	0.01	0.00
400	25.00	483	153	154	170	6	0	1.21	0.38	0.39	0.43	0.01	0.00		
600	25.00	487	153	154	170	10	0	0.81	0.26			0.26	0.28	0.02	0.00
800	25.00	492	153	154	170	14	0	0.61	0.19			0.19	0.21	0.02	0.00
1000	25.00	496	153	154	170	19	0	0.50	0.15			0.15	0.17	0.02	0.00
1200	20.83	531	184	154	170	22	0	0.44	0.15	0.13	0.14	0.02	0.00		
1400	17.86	565	215	154	170	26	0	0.40	0.15	0.11	0.12	0.02	0.00		
1600	15.63	599	245	154	170	30	0	0.37	0.15	0.10	0.11	0.02	0.00		
1800	13.89	634	276	154	170	33	0	0.35	0.15	0.09		0.09	0.02	0.00	0.00
2000	12.50	668	307	154	170	37	0	0.33	0.15	0.08	0.09	0.02	0.00		
2200	11.36	703	337	154	170	41	0	0.32	0.15	0.07	0.08	0.02	0.00		
2400	10.42	737	368	154	170	45	0	0.31	0.15	0.06	0.07	0.02	0.00		

GRAIN AUGER 8' X 42', PTO

Purchase Price	-> \$2,725	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.23
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	260	129	85	40	6	0	13.01	6.46	4.26	1.99	0.30	0.00	
40	20.00	275	129	85	40	21	0	6.88	3.23	2.13	0.99	0.52	0.00	
60	20.00	298	129	85	40	44	0	4.96	2.15	1.42	0.66	0.73	0.00	
80	20.00	327	129	85	40	73	0	4.09	1.61	1.07	0.50	0.91	0.00	
100	20.00	363	129	85	40	109	0	3.63	1.29	0.85	0.40	1.09	0.00	
120	16.67	410	151	87	41	131	0	3.41	1.26	0.73	0.34	1.09	0.00	
140	14.29	455	171	90	42	153	0	3.25	1.22	0.64	0.30	1.09	0.00	
160	12.50	498	190	92	43	175	0	3.12	1.18	0.57	0.27	1.09	0.00	
180	11.11	541	207	94	44	196	0	3.01	1.15	0.52	0.24	1.09	0.00	
200	10.00	582	224	95	44	218	0	2.91	1.12	0.48	0.22	1.09	0.00	
220	9.09	623	241	97	45	240	0	2.83	1.09	0.44	0.21	1.09	0.00	
240	8.33	663	256	99	46	262	0	2.76	1.07	0.41	0.19	1.09	0.00	

GRAIN AUGER 6' X 20', GAS

Purchase Price	-> \$1,850	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.23
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.80
PTO Horsepower	-> 8	Percent Load Factor	-> 60.00 %
Fuel Type	-> GASOLINE	Fuel Price	-> \$1.027 Per Gal.
Fuel Consumption	-> 0.60 Gal/Hr		

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	191	88	58	27	4	14	9.55	4.38	2.90	1.35	0.20	0.71	
40	20.00	215	88	58	27	14	29	5.38	2.19	1.45	0.67	0.36	0.71	
60	20.00	245	88	58	27	30	43	4.08	1.46	0.97	0.45	0.49	0.71	
80	20.00	279	88	58	27	50	57	3.49	1.10	0.72	0.34	0.62	0.71	
100	20.00	318	88	58	27	74	71	3.18	0.88	0.58	0.27	0.74	0.71	
120	16.67	364	102	59	28	89	86	3.03	0.85	0.49	0.23	0.74	0.71	
140	14.29	409	116	61	28	104	100	2.92	0.83	0.43	0.20	0.74	0.71	
160	12.50	453	129	62	29	119	114	2.83	0.80	0.39	0.18	0.74	0.71	
180	11.11	496	141	64	30	133	129	2.75	0.78	0.35	0.16	0.74	0.71	
200	10.00	538	152	65	30	148	143	2.69	0.76	0.32	0.15	0.74	0.71	
220	9.09	580	163	66	31	163	157	2.64	0.74	0.30	0.14	0.74	0.71	
240	8.33	621	174	67	31	178	171	2.59	0.72	0.28	0.13	0.74	0.71	

LIVESTOCK TRAILER - 16 FT BUMPER HITCH, TANDEM AXLE

Purchase Price	->	\$3,450	Year Quoted	->	1992
Miles to Wearout	->	25,000	Maximum Life	->	25 Years
Dep. Factor	->	0.15	Repair Factor 1	->	0.19
Average Speed	->	40 MPH	Repair Factor 2	->	1.30
Fuel Type	->	GASOLINE	Fuel Consumption	->	12.00 Mi/Gal
			Fuel Price	->	\$0.000 Per Gal.

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 6.57%

ESTIMATED ANNUAL COSTS AND COST PER MILE

MILES USED	YRS TO TRADE	ANNUAL COSTS							COST PER MILE						
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
200	25.00	367	117	118	130	2	0	1.84	0.59			0.59	0.65	0.01	0.00
400	25.00	370	117	118	130	4	0	0.92	0.29	0.30	0.33	0.01	0.00		
600	25.00	373	117	118	130	7	0	0.62	0.20			0.20	0.22	0.01	0.00
800	25.00	376	117	118	130	11	0	0.47	0.15			0.15	0.16	0.01	0.00
1000	25.00	380	117	118	130	14	0	0.38	0.12			0.12	0.13	0.01	0.00
1200	20.83	406	141	118	130	17	0	0.34	0.12	0.10	0.11	0.01	0.00		
1400	17.86	432	164	118	130	20	0	0.31	0.12	0.08	0.09	0.01	0.00		
1600	15.63	459	188	118	130	23	0	0.29	0.12	0.07	0.08	0.01	0.00		
1800	13.89	485	211	118	130	26	0	0.27	0.12	0.07		0.07	0.01	0.00	
2000	12.50	511	235	118	130	28	0	0.26	0.12	0.06	0.07	0.01	0.00		
2200	11.36	538	258	118	130	31	0	0.24	0.12	0.05	0.06	0.01	0.00		
2400	10.42	564	281	118	130	34	0	0.23	0.12	0.05		0.05	0.01	0.00	

LIVESTOCK TRAILER - 24 FT GOOSENECK, TANDEM AXLE

Purchase Price	->	\$6,132	Year Quoted	->	1992
Miles to Wearout	->	25,000	Maximum Life	->	25 Years
Dep. Factor	->	0.15	Repair Factor 1	->	0.19
Average Speed	->	40 MPH	Repair Factor 2	->	1.30
Fuel Type	->	GASOLINE	Fuel Consumption	->	12.00 Mi/Gal
			Fuel Price	->	\$0.000 Per Gal.

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 6.57%

ESTIMATED ANNUAL COSTS AND COST PER MILE

MILES USED	YRS TO TRADE	ANNUAL COSTS							COST PER MILE						
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
200	25.00	653	208	210	232	3	0	3.27	1.04	1.05	1.16	0.02	0.00		
400	25.00	658	208	210	232	8	0	1.64	0.52			0.52	0.58	0.02	0.00
600	25.00	663	208	210	232	13	0	1.10	0.35			0.35	0.39	0.02	0.00
800	25.00	669	208	210	232	19	0	0.84	0.26			0.26	0.29	0.02	0.00
1000	25.00	675	208	210	232	25	0	0.68	0.21			0.21	0.23	0.03	0.00
1200	20.83	722	250	210	232	30	0	0.60	0.21	0.17	0.19	0.03	0.00		
1400	17.86	769	292	210	232	35	0	0.55	0.21	0.15	0.17	0.03	0.00		
1600	15.63	815	333	210	232	40	0	0.51	0.21	0.13	0.14	0.03	0.00		
1800	13.89	862	375	210	232	46	0	0.48	0.21	0.12	0.13	0.03	0.00		
2000	12.50	909	417	210	232	51	0	0.45	0.21	0.10	0.12	0.03	0.00		
2200	11.36	956	459	210	232	56	0	0.43	0.21	0.10	0.11	0.03	0.00		
2400	10.42	1,002	500	210	232	61	0	0.42	0.21	0.09	0.10	0.03	0.00		

GRINDER MIXER 120 BU

Purchase Price	-> \$12,029	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.23
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	1,148	570	377	175	27	0	57.42	28.51	18.83	8.76	1.33	0.00	
40	20.00	1,214	570	377	175	93	0	30.36	14.25	9.41	4.38	2.31	0.00	
60	20.00	1,314	570	377	175	192	0	21.90	9.50	6.28	2.92	3.20	0.00	
80	20.00	1,444	570	377	175	322	0	18.05	7.13	4.71	2.19	4.03	0.00	
100	20.00	1,604	570	377	175	482	0	16.04	5.70	3.77	1.75	4.82	0.00	
120	16.67	1,809	665	386	180	578	0	15.07	5.54	3.22	1.50	4.82	0.00	
140	14.29	2,008	754	395	184	675	0	14.34	5.38	2.82	1.31	4.82	0.00	
160	12.50	2,200	837	404	188	771	0	13.75	5.23	2.53	1.18	4.82	0.00	
180	11.11	2,388	916	413	192	867	0	13.27	5.09	2.30	1.07	4.82	0.00	
200	10.00	2,571	990	421	196	963	0	12.85	4.95	2.11	0.98	4.82	0.00	
220	9.09	2,750	1,062	429	200	1,060	0	12.50	4.83	1.95	0.91	4.82	0.00	
240	8.33	2,925	1,131	435	203	1,156	0	12.19	4.71	1.81	0.84	4.82	0.00	

TUB GRINDER 35 TON PER HOUR

Purchase Price	-> \$20,162	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.23
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR					
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	1,925	956	631	294	45	0	96.25	47.78	31.55	14.69	2.23	0.00	
40	20.00	2,036	956	631	294	155	0	50.89	23.89	15.78	7.34	3.88	0.00	
60	20.00	2,202	956	631	294	322	0	36.71	15.93	10.52	4.90	5.37	0.00	
80	20.00	2,421	956	631	294	540	0	30.26	11.94	7.89	3.67	6.75	0.00	
100	20.00	2,688	956	631	294	807	0	26.88	9.56	6.31	2.94	8.07	0.00	
120	16.67	3,032	1,115	647	301	969	0	25.26	9.29	5.39	2.51	8.08	0.00	
140	14.29	3,365	1,263	663	308	1,131	0	24.04	9.02	4.73	2.20	8.08	0.00	
160	12.50	3,688	1,403	678	316	1,292	0	23.05	8.77	4.24	1.97	8.07	0.00	
180	11.11	4,003	1,535	692	322	1,453	0	22.24	8.53	3.85	1.79	8.07	0.00	
200	10.00	4,309	1,660	706	329	1,615	0	21.54	8.30	3.53	1.64	8.07	0.00	
220	9.09	4,609	1,780	718	334	1,776	0	20.95	8.09	3.27	1.52	8.07	0.00	
240	8.33	4,902	1,896	730	340	1,937	0	20.43	7.90	3.04	1.42	8.07	0.00	

MIXER/FEEDER TRUCK WITH SCALES

Purchase Price	-> \$32,000	Year Quoted	-> 1992
Miles to Wearout	-> 25,000	Maximum Life	-> 25 Years
Dep. Factor	-> 0.15	Repair Factor 1	-> 0.18
Average Speed	-> 50 MPH	Repair Factor 2	-> 1.10
Fuel Type	-> GASOLINE	Fuel Consumption	-> 5.00 Mi/Gal
		Fuel Price	-> \$1.027 Per Gal.

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 6.57%

ESTIMATED ANNUAL COSTS AND COST PER MILE

MILES USED	YRS TO TRADE	ANNUAL COSTS							COST PER MILE				
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
200	25.00	3,457	1,088	1,095	1,209	18	47	17.29	5.44	5.47	6.04	0.09	0.24
400	25.00	3,525	1,088	1,095	1,209	39	94	8.81	2.72	2.74	3.02	0.10	0.24
600	25.00	3,595	1,088	1,095	1,209	61	142	5.99	1.81	1.82	2.01	0.10	0.24
800	25.00	3,665	1,088	1,095	1,209	84	189	4.58	1.36	1.37	1.51	0.11	0.24
1000	25.00	3,735	1,088	1,095	1,209	107	236	3.74	1.09		1.09	1.21	0.11 0.24
1200	20.83	4,022	1,306	1,095	1,209	129	283	3.35	1.09	0.91	1.01	0.11	0.24
1400	17.86	4,308	1,523	1,095	1,209	150	331	3.08	1.09	0.78	0.86	0.11	0.24
1600	15.63	4,594	1,740	1,095	1,209	172	378	2.87	1.09	0.68	0.76	0.11	0.24
1800	13.89	4,881	1,958	1,095	1,209	193	425	2.71	1.09	0.61	0.67	0.11	0.24
2000	12.50	5,167	2,176	1,095	1,209	215	472	2.58	1.09	0.55	0.60	0.11	0.24
2200	11.36	5,454	2,394	1,095	1,209	236	520	2.48	1.09	0.50	0.55	0.11	0.24
2400	10.42	5,739	2,610	1,095	1,209	258	567	2.39	1.09	0.46	0.50	0.11	0.24

MIXER/FEEDER WAGON PTO, WITH SCALES

Purchase Price	-> \$18,250	Year Quoted	-> 1992
Hours to Wearout	-> 2,000	Maximum Life	-> 20 Years
Dep. Factor 1	-> 0.6	Repair Factor 1	-> 0.23
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR				
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
20	20.00	1,742	865	571	266	40	0	87.12	43.25	28.56	13.30	2.02	0.00
40	20.00	1,843	865	571	266	140	0	46.06	21.62	14.28	6.65	3.51	0.00
60	20.00	1,994	865	571	266	291	0	33.23	14.42	9.52	4.43	4.86	0.00
80	20.00	2,191	865	571	266	489	0	27.39	10.81	7.14	3.32	6.11	0.00
100	20.00	2,433	865	571	266	731	0	24.33	8.65	5.71	2.66	7.31	0.00
120	16.67	2,744	1,009	585	273	877	0	22.87	8.41	4.88	2.27	7.31	0.00
140	14.29	3,046	1,143	600	279	1,023	0	21.76	8.17	4.28	1.99	7.31	0.00
160	12.50	3,338	1,270	614	286	1,169	0	20.87	7.94	3.84	1.79	7.31	0.00
180	11.11	3,623	1,389	627	292	1,315	0	20.13	7.72	3.48	1.62	7.31	0.00
200	10.00	3,900	1,502	639	297	1,462	0	19.50	7.51	3.19	1.49	7.31	0.00
220	9.09	4,172	1,611	650	303	1,608	0	18.96	7.32	2.96	1.38	7.31	0.00
240	8.33	4,437	1,716	661	308	1,753	0	18.49	7.15	2.75	1.28	7.31	0.00

ROUND BALE FEEDER 3-POINT

Purchase Price	->	\$2,520	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.23
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	241	119	79	37	6	0	12.03	5.97	3.94	1.84	0.28	0.00	
40	20.00	254	119	79	37	19	0	6.36	2.99	1.97	0.92	0.48	0.00	
60	20.00	275	119	79	37	40	0	4.59	1.99	1.31	0.61	0.67	0.00	
80	20.00	303	119	79	37	68	0	3.78	1.49	0.99	0.46	0.84	0.00	
100	20.00	336	119	79	37	101	0	3.36	1.19	0.79	0.37	1.01	0.00	
120	16.67	379	139	81	38	121	0	3.16	1.16	0.67	0.31	1.01	0.00	
140	14.29	421	158	83	39	141	0	3.00	1.13	0.59	0.28	1.01	0.00	
160	12.50	461	175	85	39	161	0	2.88	1.10	0.53	0.25	1.01	0.00	
180	11.11	500	192	87	40	182	0	2.78	1.07	0.48	0.22	1.01	0.00	
200	10.00	539	207	88	41	202	0	2.69	1.04	0.44	0.21	1.01	0.00	
220	9.09	576	222	90	42	222	0	2.62	1.01	0.41	0.19	1.01	0.00	
240	8.33	613	237	91	42	242	0	2.55	0.99	0.38	0.18	1.01	0.00	

ROUND BALE FEEDER PULL TYPE

Purchase Price	->	\$8,820	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.23
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
20	20.00	842	418	276	129	19	0	42.11	20.90	13.80	6.43	0.97	0.00	
40	20.00	890	418	276	129	68	0	22.26	10.45	6.90	3.21	1.70	0.00	
60	20.00	963	418	276	129	141	0	16.06	6.97	4.60	2.14	2.35	0.00	
80	20.00	1,059	418	276	129	236	0	13.24	5.23	3.45	1.61	2.95	0.00	
100	20.00	1,176	418	276	129	353	0	11.76	4.18	2.76	1.29	3.53	0.00	
120	16.67	1,326	488	283	132	424	0	11.05	4.06	2.36	1.10	3.53	0.00	
140	14.29	1,472	553	290	135	495	0	10.51	3.95	2.07	0.96	3.53	0.00	
160	12.50	1,613	614	297	138	565	0	10.08	3.84	1.85	0.86	3.53	0.00	
180	11.11	1,751	671	303	141	636	0	9.73	3.73	1.68	0.78	3.53	0.00	
200	10.00	1,885	726	309	144	706	0	9.42	3.63	1.54	0.72	3.53	0.00	
220	9.09	2,016	779	314	146	777	0	9.16	3.54	1.43	0.66	3.53	0.00	
240	8.33	2,145	829	319	149	847	0	8.94	3.46	1.33	0.62	3.53	0.00	

CORRAL PANELS - 16 FT

Purchase Price	->	\$90	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.6	Repair Factor 1	->	0.23
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.80

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR						
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
20	20.00	9	4	3	1	0	0	0.43	0.21	0.14	0.07	0.01	0.00		
40	20.00	9	4	3	1		1	0.23	0.11	0.07	0.03	0.02	0.00		
60	20.00	10	4	3	1		1	0.16	0.07	0.05	0.02		0.02		
80	20.00	11	4	3	1	2	0	0.14	0.05	0.04	0.02	0.03	0.00		
100	20.00	12	4	3	1	4	0	0.12	0.04	0.03	0.01	0.04	0.00		
120	16.67	14	5	3	1	4	0	0.11	0.04	0.02	0.01	0.04	0.00		
140	14.29	15	6	3	1	5	0	0.11	0.04	0.02	0.01	0.04	0.00		
160	12.50	16	6	3	1	6	0	0.10	0.04	0.02	0.01	0.04	0.00		
180	11.11	18	7	3	1	6	0	0.10	0.04	0.02	0.01	0.04	0.00		
200	10.00	19	7	3	1	7	0	0.10	0.04	0.02	0.01	0.04	0.00		
220	9.09	21	8	3	1	8	0	0.09	0.04	0.01		0.01	0.04		
240	8.33	22	8	3	2	9	0	0.09	0.04	0.01		0.01	0.04		

BRANDING IRON HEATER

Purchase Price	->	\$200	Year Quoted	->	1992
Hours to Wearout	->	2,000	Maximum Life	->	20 Years
Dep. Factor 1	->	0.68	Repair Factor 1	->	0.01
Dep. Factor 2	->	0.885	Repair Factor 2	->	2.00
PTO Horsepower	->	5	Percent Load Factor	->	60.00 %
Fuel Type	->	PROPANE	Fuel Price	->	\$0.825 Per Gal.
Fuel Consumption	->	0.45 Gal/Hr			

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR						
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
20	20.00	27	9	6	3	0	9	1.36	0.47	0.32	0.15	0.00	0.43		
40	20.00	36	9	6	3	0	17	0.90	0.24	0.16	0.07	0.00	0.43		
60	20.00	44	9	6	3	0	26	0.74	0.16	0.11	0.05	0.00	0.43		
80	20.00	53	9	6	3	0	34	0.66	0.12	0.08	0.04	0.00	0.43		
100	20.00	62	9	6	3	0	43	0.62	0.09	0.06	0.03	0.00	0.43		
120	16.67	72	11	6	3	0	51	0.60	0.09	0.05	0.03	0.00	0.43		
140	14.29	83	12	7	3	1	60	0.59	0.09	0.05	0.02	0.00	0.43		
160	12.50	93	14	7	3	1	69	0.58	0.09	0.04	0.02	0.00	0.43		
180	11.11	103	15	7	3	1	77	0.57	0.08	0.04	0.02	0.00	0.43		
200	10.00	113	16	7	3	1	86	0.56	0.08	0.04	0.02	0.00	0.43		
220	9.09	123	17	7	3	1	94	0.56	0.08	0.03	0.02	0.00	0.43		
240	8.33	133	18	7	3	1	103	0.55	0.08	0.03	0.01	0.00	0.43		

QUARTER SECTION CENTER PIVOT

Purchase Price	->	\$36,833	Year Quoted	->	1992
Hours to Wearout	->	15,000	Maximum Life	->	15 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.04
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.20

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
200	15.00	4,342	2,204	1,208	562	367	0	21.71	11.02	6.04	2.81	1.84	0.00
400	15.00	4,818	2,204	1,208	562	843	0	12.04	5.51	3.02	1.41	2.11	0.00
600	15.00	5,346	2,204	1,208	562	1,372	0	8.91	3.67	2.01	0.94	2.29	0.00
800	15.00	5,912	2,204	1,208	562	1,937	0	7.39	2.76	1.51	0.70	2.42	0.00
1000	15.00	6,507	2,204	1,208	562	2,532	0	6.51	2.20	1.21	0.56	2.53	0.00
1200	12.50	7,405	2,537	1,248	581	3,039	0	6.17	2.11	1.04	0.48	2.53	0.00
1400	10.71	8,273	2,844	1,285	598	3,545	0	5.91	2.03	0.92	0.43	2.53	0.00
1600	9.38	9,113	3,128	1,319	614	4,052	0	5.70	1.95	0.82	0.38	2.53	0.00
1800	8.33	9,934	3,399	1,349	628	4,558	0	5.52	1.89	0.75	0.35	2.53	0.00
2000	7.50	10,735	3,654	1,376	641	5,065	0	5.37	1.83	0.69	0.32	2.53	0.00
2200	6.82	11,522	3,898	1,401	652	5,571	0	5.24	1.77	0.64	0.30	2.53	0.00
2400	6.25	12,298	4,136	1,423	662	6,078	0	5.12	1.72	0.59	0.28	2.53	0.00

MAIN LINE 1/4 MILE

Purchase Price	->	\$3,432	Year Quoted	->	1992
Hours to Wearout	->	15,000	Maximum Life	->	15 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.04
Dep. Factor 2	->	0.885	Repair Factor 2	->	0.50

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
200	15.00	386	205	113	52	16	0	1.93	1.03	0.56	0.26	0.08	0.00
400	15.00	393	205	113	52	22	0	0.98	0.51	0.28	0.13	0.06	0.00
600	15.00	398	205	113	52	27	0	0.66	0.34	0.19	0.09	0.05	0.00
800	15.00	402	205	113	52	32	0	0.50	0.26	0.14	0.07	0.04	0.00
1000	15.00	406	205	113	52	35	0	0.41	0.21	0.11	0.05	0.04	0.00
1200	12.50	449	236	116	54	43	0	0.37	0.20	0.10	0.05	0.04	0.00
1400	10.71	490	265	120	56	50	0	0.35	0.19	0.09	0.04		0.04 0.00
1600	9.38	528	291	123	57		57	0	0.33	0.18	0.08	0.04	0.04 0.00
1800	8.33	565	317	126	59	64	0	0.31	0.18	0.07	0.03	0.04	0.00
2000	7.50	599	340	128	60	71	0	0.30	0.17	0.06	0.03	0.04	0.00
2200	6.82	632	363	131	61	78	0	0.29	0.17	0.06	0.03	0.04	0.00
2400	6.25	665	385	133	62	85	0	0.28	0.16	0.06	0.03	0.04	0.00

HAND LINE 1/4 MILE

Purchase Price	->	\$3,900	Year Quoted	->	1992
Hours to Wearout	->	15,000	Maximum Life	->	15 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.04
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.20

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
200	15.00	460	233	128	60	39	0	2.30	1.17	0.64	0.30	0.19	0.00	
400	15.00	510	233	128	60	89	0	1.28	0.58	0.32	0.15	0.22	0.00	
600	15.00	566	233	128	60	145	0	0.94	0.39	0.21	0.10	0.24	0.00	
800	15.00	626	233	128	60	205	0	0.78	0.29	0.16	0.07	0.26	0.00	
1000	15.00	689	233	128	60	268	0	0.69	0.23	0.13	0.06	0.27	0.00	
1200	12.50	784	269	132	62	322	0	0.65	0.22	0.11	0.05	0.27	0.00	
1400	10.71	876	301	136	63	375	0	0.63	0.22	0.10	0.05	0.27	0.00	
1600	9.38	965	331	140	65	429	0	0.60	0.21	0.09	0.04	0.27	0.00	
1800	8.33	1,052	360	143	67	483	0	0.58	0.20	0.08	0.04	0.27	0.00	
2000	7.50	1,137	387	146	68	536	0	0.57	0.19	0.07	0.03	0.27	0.00	
2200	6.82	1,220	413	148	69	590	0	0.55	0.19	0.07	0.03	0.27	0.00	
2400	6.25	1,302	438	151	70	644	0	0.54	0.18	0.06	0.03	0.27	0.00	

WHEEL LINE 1/4 MILE

Purchase Price	->	\$8,500	Year Quoted	->	1992
Hours to Wearout	->	15,000	Maximum Life	->	15 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.04
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.20

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
200	15.00	1,002	509	279	130	85	0	5.01	2.54	1.39	0.65	0.42	0.00	
400	15.00	1,112	509	279	130	195	0	2.78	1.27	0.70	0.32	0.49	0.00	
600	15.00	1,234	509	279	130	317	0	2.06	0.85	0.46	0.22	0.53	0.00	
800	15.00	1,364	509	279	130	447	0	1.71	0.64	0.35	0.16	0.56	0.00	
1000	15.00	1,502	509	279	130	584	0	1.50	0.51	0.28	0.13	0.58	0.00	
1200	12.50	1,709	585	288	134	701	0	1.42	0.49	0.24	0.11	0.58	0.00	
1400	10.71	1,909	656	297	138	818	0	1.36	0.47	0.21	0.10	0.58	0.00	
1600	9.38	2,103	722	304	142	935	0	1.31	0.45	0.19	0.09	0.58	0.00	
1800	8.33	2,292	784	311	145	1,052	0	1.27	0.44	0.17	0.08	0.58	0.00	
2000	7.50	2,477	843	318	148	1,169	0	1.24	0.42	0.16	0.07	0.58	0.00	
2200	6.82	2,659	900	323	150	1,286	0	1.21	0.41	0.15	0.07	0.58	0.00	
2400	6.25	2,838	954	328	153	1,403	0	1.18	0.40	0.14	0.06	0.58	0.00	

**GATED PIPE - PER 1000 FEET
PCV, 8 INCH**

Purchase Price	->	\$2,140	Year Quoted	->	1992
Hours to Wearout	->	15,000	Maximum Life	->	15 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.04
Dep. Factor 2	->	0.885	Repair Factor 2	->	0.75

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
200	15.00	244	128	70	33	13	0	1.22	0.64	0.35	0.16	0.07	0.00	
400	15.00	253	128	70	33	22	0	0.63	0.32	0.18	0.08	0.05	0.00	
600	15.00	261	128	70	33	30	0	0.43	0.21	0.12	0.05		0.05 0.00	
800	15.00	268	128	70	33	37	0	0.33	0.16	0.09	0.04	0.05	0.00	
1000	15.00	274	128	70	33	43	0	0.27	0.13	0.07	0.03	0.04	0.00	
1200	12.50	306	147	73	34	52	0	0.25	0.12	0.06	0.03	0.04	0.00	
1400	10.71	336	165	75	35	61	0	0.24	0.12	0.05	0.02	0.04	0.00	
1600	9.38	364	182	77	36	70	0	0.23	0.11	0.05	0.02	0.04	0.00	
1800	8.33	391	197	78	36	78	0	0.22	0.11	0.04	0.02	0.04	0.00	
2000	7.50	416	212	80	37	87	0	0.21	0.11	0.04	0.02	0.04	0.00	
2200	6.82	441	226	81	38	96	0	0.20	0.10	0.04	0.02	0.04	0.00	
2400	6.25	466	240	83	38	104	0	0.19	0.10	0.03	0.02	0.04	0.00	

**GATED PIPE - PER 1000 FEET
PCV, 10 INCH**

Purchase Price	->	\$2,370	Year Quoted	->	1992
Hours to Wearout	->	15,000	Maximum Life	->	15 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.04
Dep. Factor 2	->	0.885	Repair Factor 2	->	0.75

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
200	15.00	270	142	78	36	14	0	1.35	0.71	0.39	0.18	0.07	0.00	
400	15.00	280	142	78	36	24	0	0.70	0.35	0.19	0.09	0.06	0.00	
600	15.00	289	142	78	36	33	0	0.48	0.24	0.13	0.06	0.05	0.00	
800	15.00	296	142	78	36	41	0	0.37	0.18	0.10	0.05		0.05 0.00	
1000	15.00	304	142	78	36	48	0	0.30	0.14	0.08	0.04	0.05	0.00	
1200	12.50	339	163	80	37	58	0	0.28	0.14	0.07	0.03	0.05	0.00	
1400	10.71	372	183	83	39	67	0	0.27	0.13	0.06	0.03	0.05	0.00	
1600	9.38	403	201	85	40	77	0	0.25	0.13	0.05	0.02	0.05	0.00	
1800	8.33	433	219	87	40	87	0	0.24	0.12	0.05	0.02	0.05	0.00	
2000	7.50	461	235	89	41	96	0	0.23	0.12	0.04	0.02	0.05	0.00	
2200	6.82	489	251	90	42	106	0	0.22	0.11	0.04	0.02	0.05	0.00	
2400	6.25	516	266	92	43	116	0	0.21	0.11	0.04	0.02	0.05	0.00	

**GATED PIPE - PER 1000 FEET
PCV, 12 INCH**

Purchase Price	->	\$2,740	Year Quoted	->	1992
Hours to Wearout	->	15,000	Maximum Life	->	15 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.04
Dep. Factor 2	->	0.885	Repair Factor 2	->	0.75

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
200	15.00	312	164	90	42	17	0	1.56	0.82	0.45	0.21	0.08	0.00	
400	15.00	324	164	90	42	28	0	0.81	0.41	0.22	0.10	0.07	0.00	
600	15.00	334	164	90	42	38	0	0.56	0.27	0.15	0.07	0.06	0.00	
800	15.00	343	164	90	42	47	0	0.43	0.20	0.11	0.05	0.06	0.00	
1000	15.00	351	164	90	42	56	0	0.35	0.16	0.09	0.04	0.06	0.00	
1200	12.50	392	189	93	43	67	0	0.33	0.16	0.08	0.04	0.06	0.00	
1400	10.71	430	212	96	45	78	0	0.31	0.15	0.07	0.03	0.06	0.00	
1600	9.38	466	233	98	46	89	0	0.29	0.15	0.06	0.03	0.06	0.00	
1800	8.33	500	253	100	47	100	0	0.28	0.14	0.06	0.03	0.06	0.00	
2000	7.50	533	272	102	48	111	0	0.27	0.14	0.05	0.02	0.06	0.00	
2200	6.82	565	290	104	49	123	0	0.26	0.13	0.05	0.02	0.06	0.00	
2400	6.25	596	308	106	49	134	0	0.25	0.13	0.04	0.02	0.06	0.00	

**GATED PIPE - PER 1000 FEET
ALUMINUM, 8 INCH**

Purchase Price	->	\$4,370	Year Quoted	->	1992
Hours to Wearout	->	15,000	Maximum Life	->	15 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.04
Dep. Factor 2	->	0.885	Repair Factor 2	->	0.75

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
200	15.00	498	261	143	67	27	0	2.49	1.31	0.72	0.33	0.13	0.00	
400	15.00	516	261	143	67	45	0	1.29	0.65	0.36	0.17	0.11	0.00	
600	15.00	532	261	143	67	61	0	0.89	0.44	0.24	0.11	0.10	0.00	
800	15.00	547	261	143	67	75	0	0.68	0.33	0.18	0.08	0.09	0.00	
1000	15.00	560	261	143	67	89	0	0.56	0.26	0.14	0.07	0.09	0.00	
1200	12.50	625	301	148	69	107	0	0.52	0.25	0.12	0.06	0.09	0.00	
1400	10.71	685	337	152	71	124	0	0.49	0.24	0.11	0.05	0.09	0.00	
1600	9.38	742	371	156	73	142	0	0.46	0.23	0.10	0.05	0.09	0.00	
1800	8.33	798	403	160	75	160	0	0.44	0.22	0.09	0.04	0.09	0.00	
2000	7.50	850	433	163	76	178	0	0.43	0.22	0.08	0.04	0.09	0.00	
2200	6.82	901	463	166	77	195	0	0.41	0.21	0.08	0.04	0.09	0.00	
2400	6.25	951	491	169	79	213	0	0.40	0.20	0.07	0.03	0.09	0.00	

GATED PIPE - PER 1000 FEET ALUMINUM, 10 INCH

Purchase Price	-> \$5,410	Year Quoted	-> 1992
Hours to Wearout	-> 15,000	Maximum Life	-> 15 Years
Dep. Factor 1	-> 0.64	Repair Factor 1	-> 0.04
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 0.75

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
200	15.00	617	324	177	83	33	0	3.08	1.62	0.89	0.41	0.16	0.00	
400	15.00	639	324	177	83	55	0	1.60	0.81	0.44	0.21	0.14	0.00	
600	15.00	659	324	177	83	75	0	1.10	0.54	0.30	0.14	0.12	0.00	
800	15.00	677	324	177	83	93	0	0.85	0.40	0.22	0.10	0.12	0.00	
1000	15.00	694	324	177	83	110	0	0.69	0.32	0.18	0.08	0.11	0.00	
1200	12.50	773	373	183	85	132	0	0.64	0.31	0.15	0.07	0.11	0.00	
1400	10.71	848	418	189	88	154	0	0.61	0.30	0.13	0.06	0.11	0.00	
1600	9.38	919	459	194	90	176	0	0.57	0.29	0.12	0.06	0.11	0.00	
1800	8.33	988	499	198	92	198	0	0.55	0.28	0.11	0.05	0.11	0.00	
2000	7.50	1,053	537	202	94	220	0	0.53	0.27	0.10	0.05	0.11	0.00	
2200	6.82	1,116	573	206	96	242	0	0.51	0.26	0.09	0.04	0.11	0.00	
2400	6.25	1,178	607	209	97	264	0	0.49	0.25	0.09	0.04	0.11	0.00	

PORTABLE TRASH REMOVERS CEMENT DITCHES

Purchase Price	-> \$550	Year Quoted	-> 1992
Hours to Wearout	-> 15,000	Maximum Life	-> 15 Years
Dep. Factor 1	-> 0.64	Repair Factor 1	-> 0.04
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.20

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
200	15.00	65	33	18	8	5	0	0.32	0.16	0.09	0.04	0.03	0.00	
400	15.00	72	33	18	8	13	0	0.18	0.08	0.05	0.02	0.03	0.00	
600	15.00	80	33	18	8	20	0	0.13	0.05	0.03	0.01	0.03	0.00	
800	15.00	88	33	18	8	29	0	0.11	0.04	0.02	0.01	0.04	0.00	
1000	15.00	97	33	18	8	38	0	0.10	0.03	0.02	0.01	0.04	0.00	
1200	12.50	111	38	19	9	45	0	0.09	0.03	0.02	0.01	0.04	0.00	
1400	10.71	124	42	19	9	53	0	0.09	0.03	0.01		0.01	0.04	0.00
1600	9.38	136	47	20	9	61	0	0.09	0.03	0.01		0.01	0.04	0.00
1800	8.33	148	51	20	9	68	0	0.08	0.03	0.01		0.01	0.04	0.00
2000	7.50	160	55	21	10	76	0	0.08	0.03	0.01	0.00	0.04	0.00	
2200	6.82	172	58	21	10	83	0	0.08	0.03	0.01	0.00	0.04	0.00	
2400	6.25	184	62	21	10	91	0	0.08	0.03	0.01	0.00	0.04	0.00	

**UNDERGROUND PIPE - 10 INCH
80□, PER 1000 FEET**

Purchase Price	->	\$1,920	Year Quoted	->	1992
Hours to Wearout	->	15,000	Maximum Life	->	15 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.04
Dep. Factor 2	->	0.885	Repair Factor 2	->	0.50

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR						
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
200	15.00	216	115	63	29	9	0	1.08	0.57	0.31	0.15	0.04	0.00		
400	15.00	220	115	63	29	13	0	0.55	0.29	0.16	0.07	0.03	0.00		
600	15.00	223	115	63	29	15	0	0.37	0.19	0.10	0.05	0.03	0.00		
800	15.00	225	115	63	29	18	0	0.28	0.14	0.08	0.04	0.02	0.00		
1000	15.00	227	115	63	29	20	0	0.23	0.11	0.06	0.03	0.02	0.00		
1200	12.50	251	132	65	30	24	0	0.21	0.11	0.05	0.03	0.02	0.00		
1400	10.71	274	148	67	31	28	0	0.20	0.11	0.05	0.02		0.02 0.00		
1600	9.38	296	163	69	32		32	0	0.18	0.10	0.04	0.02	0.02 0.00		
1800	8.33	316	177	70	33	36	0	0.18	0.10	0.04	0.02		0.02 0.00		
2000	7.50	335	190	72	33	40	0	0.17	0.10	0.04	0.02		0.02 0.00		
2200	6.82	354	203	73	34	44	0	0.16	0.09	0.03	0.02		0.02 0.00		
2400	6.25	372	216	74	35	48	0	0.15	0.09	0.03	0.01	0.02	0.00		

**UNDERGROUND PIPE - 12 INCH
80□, PER 1000 FEET**

Purchase Price	->	\$2,870	Year Quoted	->	1992
Hours to Wearout	->	15,000	Maximum Life	->	15 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.04
Dep. Factor 2	->	0.885	Repair Factor 2	->	0.50

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

		ANNUAL COSTS							COST PER HOUR						
HOURS USED	YRS TO TRADE	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL		
200	15.00	323	172	94	44	13	0	1.61	0.86	0.47	0.22	0.07	0.00		
400	15.00	328	172	94	44	19	0	0.82	0.43	0.24	0.11	0.05	0.00		
600	15.00	333	172	94	44	23	0	0.55	0.29	0.16	0.07	0.04	0.00		
800	15.00	336	172	94	44	27	0	0.42	0.21	0.12	0.05	0.03	0.00		
1000	15.00	339	172	94	44	30	0	0.34	0.17	0.09	0.04	0.03	0.00		
1200	12.50	376	198	97	45	36	0	0.31	0.16	0.08	0.04	0.03	0.00		
1400	10.71	410	222	100	47	42	0	0.29	0.16	0.07	0.03		0.03 0.00		
1600	9.38	442	244	103	48	47	0	0.28	0.15	0.06	0.03		0.03 0.00		
1800	8.33	472	265	105	49	53	0	0.26	0.15	0.06	0.03		0.03 0.00		
2000	7.50	501	285	107	50	59	0	0.25	0.14	0.05	0.02	0.03	0.00		
2200	6.82	529	304	109	51	65	0	0.24	0.14	0.05	0.02	0.03	0.00		
2400	6.25	556	322	111	52	71	0	0.23	0.13	0.05	0.02	0.03	0.00		

**UNDERGROUND PIPE - 15 INCH
80□, PER 1000 FEET**

Purchase Price	->	\$4,970	Year Quoted	->	1992
Hours to Wearout	->	15,000	Maximum Life	->	15 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.04
Dep. Factor 2	->	0.885	Repair Factor 2	->	0.50

Percent of Average Investment Charged for Opportunity Interest -> 5.95%
 Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
200	15.00	559	297	163	76	23	0	2.80	1.49	0.81	0.38	0.11	0.00	
400	15.00	569	297	163	76	32	0	1.42	0.74	0.41	0.19	0.08	0.00	
600	15.00	576	297	163	76	40	0	0.96	0.50	0.27	0.13	0.07	0.00	
800	15.00	582	297	163	76	46	0	0.73	0.37	0.20	0.09	0.06	0.00	
1000	15.00	588	297	163	76	51	0	0.59	0.30	0.16	0.08	0.05	0.00	
1200	12.50	651	342	168	78	62	0	0.54	0.29	0.14	0.07	0.05	0.00	
1400	10.71	710	384	173	81	72	0	0.51	0.27	0.12	0.06	0.05	0.00	
1600	9.38	765	422	178	83	82	0	0.48	0.26	0.11	0.05		0.05 0.00	
1800	8.33	818	459	182	85	92	0	0.45	0.25	0.10	0.05		0.05 0.00	
2000	7.50	868	493	186	86	103	0	0.43	0.25	0.09	0.04	0.05	0.00	
2200	6.82	916	526	189	88	113	0	0.42	0.24	0.09	0.04	0.05	0.00	
2400	6.25	963	558	192	89	123	0	0.40	0.23	0.08	0.04	0.05	0.00	

**POWER PLANT, WELL, AND PUMP- 40 HP
ELECTRIC, 25 FT LIFT AT 900 GPM & 40 PSI**

Purchase Price	->	\$10,500	Year Quoted	->	1992
Hours to Wearout	->	25,000	Maximum Life	->	25 Years
Dep. Factor 1	->	0.64	Repair Factor 1	->	0.04
Dep. Factor 2	->	0.885	Repair Factor 2	->	1.20
Plate Horsepower	->	40	Percent Load Factor	->	88.50 %
Fuel Type	->	ELECTRIC	Fuel Price	->	\$0.045 Per kW-Hr
Fuel Consumption	->	26.55 kW-Hr/Hr			
Percent of Average Investment Charged for Opportunity Interest	->	5.95%			
Percent of Average Investment Charged for Tax, Housing & Insur.	->	2.77%			

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
200	25.00	1,270	407	322	150	116	275	6.35	2.04	1.61	0.75	0.58	1.37	
400	25.00	1,695	407	322	150	266	550	4.24	1.02	0.80	0.37	0.67	1.37	
600	25.00	2,136	407	322	150	433	824	3.56	0.68	0.54	0.25	0.72	1.37	
800	25.00	2,590	407	322	150	612	1099	3.24	0.51	0.40	0.19	0.76	1.37	
1000	25.00	3,052	407	322	150	800	1374	3.05	0.41	0.32	0.15	0.80	1.37	
1200	20.83	3,568	479	328	153	959	1649	2.97	0.40	0.27	0.13	0.80	1.37	
1400	17.86	4,079	545	335	156	1,119	1924	2.91	0.39	0.24	0.11	0.80	1.37	
1600	15.63	4,587	608	342	159	1,279	2198	2.87	0.38	0.21	0.10	0.80	1.37	
1800	13.89	5,091	667	349	162	1,439	2473	2.83	0.37	0.19	0.09	0.80	1.37	
2000	12.50	5,592	723	356	166	1,599	2748	2.80	0.36	0.18	0.08	0.80	1.37	
2200	11.36	6,089	777	362	169	1,759	3023	2.77	0.35	0.16	0.08	0.80	1.37	
2400	10.42	6,583	827	368	171	1,919	3298	2.74	0.34	0.15	0.07	0.80	1.37	

**POWER PLANT, WELL, AND PUMP- 60 HP
ELECTRIC, 75 FT LIFT AT 900 GPM & 40 PSI**

Purchase Price -> \$17,000 Year Quoted -> 1992
Hours to Wearout -> 25,000 Maximum Life -> 25 Years
Dep. Factor 1 -> 0.64 Repair Factor 1 -> 0.04
Dep. Factor 2 -> 0.885 Repair Factor 2 -> 1.20
Plate Horsepower -> 60 Percent Load Factor -> 88.50 %
Fuel Type ->ELECTRIC Fuel Price -> \$0.045 Per kW -Hr
Fuel Consumption -> 39.83 kW -Hr/Hr
Percent of Average Investment Charged for Opportunity Interest -> 5.95%
Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
200	25.00	2,023	659	521	243	188	412	10.11	3.30	2.61	1.21	0.94	2.06
400	25.00	2,679	659	521	243	431	824	6.70	1.65	1.30	0.61	1.08	2.06
600	25.00	3,361	659	521	243	701	1237	5.60	1.10	0.87	0.40	1.17	2.06
800	25.00	4,062	659	521	243	990	1649	5.08	0.82	0.65	0.30	1.24	2.06
1000	25.00	4,778	659	521	243	1,294	2061	4.78	0.66	0.52	0.24	1.29	2.06
1200	20.83	5,580	775	531	247	1,553	2473	4.65	0.65	0.44	0.21	1.29	2.06
1400	17.86	6,375	883	542	252	1,812	2885	4.55	0.63	0.39	0.18	1.29	2.06
1600	15.63	7,165	985	554	258	2,071	3298	4.48	0.62	0.35	0.16	1.29	2.06
1800	13.89	7,948	1,080	565	263	2,330	3710	4.42	0.60	0.31	0.15	1.29	2.06
2000	12.50	8,726	1,171	576	268	2,589	4122	4.36	0.59	0.29	0.13	1.29	2.06
2200	11.36	9,499	1,257	587	273	2,848	4534	4.32	0.57	0.27	0.12	1.29	2.06
2400	10.42	10,266	1,339	596	278	3,107	4946	4.28	0.56	0.25	0.12	1.29	2.06

**POWER PLANT, WELL, AND PUMP- 80 HP
ELECTRIC, 125 FT LIFT AT 900 GPM & 40 PSI**

Purchase Price -> \$24,700 Year Quoted -> 1992
Hours to Wearout -> 25,000 Maximum Life -> 25 Years
Dep. Factor 1 -> 0.64 Repair Factor 1 -> 0.04
Dep. Factor 2 -> 0.885 Repair Factor 2 -> 1.20
Plate Horsepower -> 80 Percent Load Factor -> 88.50 %
Fuel Type ->ELECTRIC Fuel Price -> \$0.045 Per kW -Hr
Fuel Consumption -> 53.10 kW -Hr/Hr
Percent of Average Investment Charged for Opportunity Interest -> 5.95%
Percent of Average Investment Charged for Tax, Housing & Insur. -> 2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
200	25.00	2,890	958	757	352	273	550	14.45	4.79	3.79	1.76	1.36	2.75
400	25.00	3,793	958	757	352	626	1099	9.48	2.40	1.89	0.88	1.57	2.75
600	25.00	4,735	958	757	352	1,019	1649	7.89	1.60	1.26	0.59	1.70	2.75
800	25.00	5,705	958	757	352	1,439	2198	7.13	1.20	0.95	0.44	1.80	2.75
1000	25.00	6,696	958	757	352	1,881	2748	6.70	0.96	0.76	0.35	1.88	2.75
1200	20.83	7,812	1,126	772	359	2,257	3298	6.51	0.94	0.64	0.30	1.88	2.75
1400	17.86	8,918	1,283	788	367	2,633	3847	6.37	0.92	0.56	0.26	1.88	2.75
1600	15.63	10,016	1,430	805	375	3,009	4397	6.26	0.89	0.50	0.23	1.88	2.75
1800	13.89	11,105	1,570	821	382	3,386	4946	6.17	0.87	0.46	0.21	1.88	2.75
2000	12.50	12,185	1,701	837	390	3,762	5496	6.09	0.85	0.42	0.19	1.88	2.75
2200	11.36	13,259	1,827	852	397	4,138	6045	6.03	0.83	0.39	0.18	1.88	2.75
2400	10.42	14,325	1,946	867	403	4,514	6595	5.97	0.81	0.36	0.17	1.88	2.75

**POWER PLANT, WELL, AND PUMP- 70 HP
ELECTRIC, 25 FT LIFT AT 1300 GPM & 50 PSI**

Purchase Price	-> \$13,220	Year Quoted	-> 1992
Hours to Wearout	-> 25,000	Maximum Life	-> 25 Years
Dep. Factor 1	-> 0.64	Repair Factor 1	-> 0.04
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.20
Plate Horsepower	-> 70	Percent Load Factor	-> 88.50 %
Fuel Type	->ELECTRIC	Fuel Price	-> \$0.045 Per kW -Hr
Fuel Consumption	-> 46.46 kW -Hr/Hr		
Percent of Average Investment Charged for Opportunity Interest	-> 5.95%		
Percent of Average Investment Charged for Tax, Housing & Insur.	-> 2.77%		

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
200	25.00	1,733	513	405	189	146	481	8.67	2.56	2.03	0.94	0.73	2.40
400	25.00	2,404	513	405	189	335	962	6.01	1.28	1.01	0.47	0.84	2.40
600	25.00	3,095	513	405	189	545	1443	5.16	0.85	0.68	0.31	0.91	2.40
800	25.00	3,800	513	405	189	770	1924	4.75	0.64	0.51	0.24	0.96	2.40
1000	25.00	4,518	513	405	189	1,007	2404	4.52	0.51	0.41	0.19	1.01	2.40
1200	20.83	5,301	603	413	192	1,208	2885	4.42	0.50	0.34	0.16	1.01	2.40
1400	17.86	6,080	687	422	196	1,409	3366	4.34	0.49	0.30	0.14	1.01	2.40
1600	15.63	6,854	766	431	200	1,611	3847	4.28	0.48	0.27	0.13	1.01	2.40
1800	13.89	7,624	840	439	205	1,812	4328	4.24	0.47	0.24	0.11	1.01	2.40
2000	12.50	8,389	911	448	209	2,013	4809	4.19	0.46	0.22	0.10	1.01	2.40
2200	11.36	9,151	978	456	212	2,214	5290	4.16	0.44	0.21	0.10	1.01	2.40
2400	10.42	9,908	1,041	464	216	2,416	5771	4.13	0.43	0.19	0.09	1.01	2.40

**POWER PLANT, WELL, AND PUMP- 100 HP
ELECTRIC, 100 FT LIFT AT 1300 GPM & 50 PSI**

Purchase Price	-> \$21,500	Year Quoted	-> 1992
Hours to Wearout	-> 25,000	Maximum Life	-> 25 Years
Dep. Factor 1	-> 0.64	Repair Factor 1	-> 0.04
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.20
Plate Horsepower	-> 100	Percent Load Factor	-> 88.50 %
Fuel Type	->ELECTRIC	Fuel Price	-> \$0.045 Per kW -Hr
Fuel Consumption	-> 66.38 kW -Hr/Hr		
Percent of Average Investment Charged for Opportunity Interest	-> 5.95%		
Percent of Average Investment Charged for Tax, Housing & Insur.	-> 2.77%		

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS						COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL
200	25.00	2,724	834	659	307	237	687	13.62	4.17	3.29	1.53	1.19	3.43
400	25.00	3,719	834	659	307	545	1374	9.30	2.09	1.65	0.77	1.36	3.43
600	25.00	4,748	834	659	307	887	2061	7.91	1.39	1.10	0.51	1.48	3.43
800	25.00	5,800	834	659	307	1,253	2748	7.25	1.04	0.82	0.38	1.57	3.43
1000	25.00	6,872	834	659	307	1,637	3435	6.87	0.83	0.66	0.31	1.64	3.43
1200	20.83	8,051	980	672	313	1,965	4122	6.71	0.82	0.56	0.26	1.64	3.43
1400	17.86	9,223	1,117	686	319	2,292	4809	6.59	0.80	0.49	0.23	1.64	3.43
1600	15.63	10,387	1,245	700	326	2,620	5496	6.49	0.78	0.44	0.20	1.64	3.43
1800	13.89	11,543	1,366	715	333	2,947	6183	6.41	0.76	0.40	0.18	1.64	3.43
2000	12.50	12,693	1,481	729	339	3,274	6870	6.35	0.74	0.36	0.17	1.64	3.43
2200	11.36	13,836	1,590	742	345	3,601	7557	6.29	0.72	0.34	0.16	1.64	3.43
2400	10.42	14,972	1,694	754	351	3,929	8244	6.24	0.71	0.31	0.15	1.64	3.43

**POWER PLANT, WELL, AND PUMP- 125 HP
ELECTRIC, 125 FT LIFT AT 1300 GPM & 50 PSI**

Purchase Price	-> \$25,000	Year Quoted	-> 1992
Hours to Wearout	-> 25,000	Maximum Life	-> 25 Years
Dep. Factor 1	-> 0.64	Repair Factor 1	-> 0.04
Dep. Factor 2	-> 0.885	Repair Factor 2	-> 1.20
Plate Horsepower	-> 125	Percent Load Factor	-> 88.50 %
Fuel Type	->ELECTRIC	Fuel Price	-> \$0.045 Per kW -Hr
Fuel Consumption	-> 82.97 kW -Hr/Hr		
Percent of Average Investment Charged for Opportunity Interest		->	5.95%
Percent of Average Investment Charged for Tax, Housing & Insur.		->	2.77%

ESTIMATED ANNUAL COSTS AND COST PER HOUR

HOURS USED	YRS TO TRADE	ANNUAL COSTS							COST PER HOUR					
		TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	TOTAL COST	DEPR	OPP INT	THI	REPAIRS	FUEL & OIL	
200	25.00	3,227	970	766	357	276	859	16.14	4.85	3.83	1.78	1.38	4.29	
400	25.00	4,444	970	766	357	634	1717	11.11	2.42	1.92	0.89	1.58	4.29	
600	25.00	5,700	970	766	357	1,031	2576	9.50	1.62	1.28	0.59	1.72	4.29	
800	25.00	6,984	970	766	357	1,456	3435	8.73	1.21	0.96	0.45	1.82	4.29	
1000	25.00	8,290	970	766	357	1,904	4294	8.29	0.97	0.77	0.36	1.90	4.29	
1200	20.83	9,721	1,140	781	364	2,284	5152	8.10	0.95	0.65	0.30	1.90	4.29	
1400	17.86	11,144	1,299	797	371	2,665	6011	7.96	0.93	0.57	0.27	1.90	4.29	
1600	15.63	12,557	1,448	814	379	3,046	6870	7.85	0.90	0.51	0.24	1.90	4.29	
1800	13.89	13,962	1,589	831	387	3,427	7729	7.76	0.88	0.46	0.21	1.90	4.29	
2000	12.50	15,358	1,722	847	394	3,807	8587	7.68	0.86	0.42	0.20	1.90	4.29	
2200	11.36	16,747	1,849	863	402	4,188	9446	7.61	0.84	0.39	0.18	1.90	4.29	
2400	10.42	18,128	1,969	877	408	4,569	10305	7.55	0.82	0.37	0.17	1.90	4.29	