

Buildings

| | Cost | Salvage Value ¹ | Average Value ² | Deprec. ³ | Interest ⁴ | Insurance ⁵ | Property Tax ⁶ | Repairs ⁷ | Total | Head | Cost/Head |
|---------------------|---------|----------------------------|----------------------------|----------------------|-----------------------|------------------------|---------------------------|----------------------|---------------|------|-------------|
| Pens & Fence | \$4,000 | \$1,000 | \$2,550 | 100 | 204 | \$12.75 | \$12.75 | \$80.00 | 409.50 | 100 | 4.10 |
| Calf Shelters | \$6,000 | \$1,500 | \$3,825 | 150 | 306 | \$19.13 | \$19.13 | \$120.00 | 614.25 | 100 | 6.14 |
| Handling Facilities | \$5,500 | \$1,375 | \$3,506 | 137.5 | 281 | \$17.53 | \$17.53 | \$110.00 | 563.06 | 100 | 5.63 |
| Waterers | \$3,000 | \$750 | \$1,913 | 75 | 153 | \$9.56 | \$9.56 | \$60.00 | 307.13 | 100 | 3.07 |
| Gates | \$500 | \$125 | \$319 | 12.5 | 26 | \$1.59 | \$1.59 | \$10.00 | 51.19 | 100 | 0.51 |
| Bunk Feeders | \$2,500 | \$625 | \$1,594 | 62.5 | 128 | \$7.97 | \$7.97 | \$50.00 | 255.94 | 100 | 2.56 |
| Well & Press | | | | | | | | | | | |
| System | \$6,000 | \$1,500 | \$3,825 | 150 | 306 | \$19.13 | \$19.13 | \$120.00 | 614.25 | 100 | 6.14 |
| Feed Storage | \$3,500 | \$875 | \$2,231 | 87.5 | 179 | \$11.16 | \$11.16 | \$70.00 | 358.31 | 100 | 3.58 |

Total Cost/head: **31.74**

¹Assumes Salvage Value to be 25% of Cost

²Average value is the summation of (Cost plus Salvage Value Plus 1-year Depreciation) divided by 2

³Depreciation is cost minus salvage value divided by Useful life which is assumed to be 30 years

⁴Interest assumes Average Value times 8%

⁵Insurance assumes Average Value times .5%

⁶Property Tax assumes Average Value times .5%

⁷Repairs assumes New Building Cost times 2%

Machinery

| | Cost | Salvage Value ¹ | Average Value ² | Deprec. ³ | Interest ⁴ | Insurance ⁵ | Housing ⁶ | Repairs ⁷ | Total | Head | Cost/Head |
|------------------|----------|----------------------------|----------------------------|----------------------|-----------------------|------------------------|----------------------|----------------------|---------------|------|--------------|
| Tractor & Loader | \$12,500 | 2500.0 | 8000.0 | 1000.0 | 640.0 | 40.0 | 80.0 | 375.0 | 2135.0 | 100 | 21.35 |
| Stock Trailer | \$6,000 | 1200.0 | 3840.0 | 480.0 | 307.2 | 19.2 | 38.4 | 180.0 | 1024.8 | 100 | 10.25 |
| Truck | \$7,500 | 1500.0 | 4800.0 | 600.0 | 384.0 | 24.0 | 48.0 | 225.0 | 1281.0 | 100 | 12.81 |
| Miscellaneous | \$2,500 | 500.0 | 1600.0 | 200.0 | 128.0 | 8.0 | 16.0 | 75.0 | 427.0 | 100 | 4.27 |

Total Cost/head: **48.68**

¹Assumes Salvage Value to be 20% of New Cost

²Average value is the summation of (Cost plus Salvage Value Plus 1-year Depreciation) divided by 2

³Depreciation is cost minus salvage value divided by Useful life which is assumed to be 20 years

⁴Interest assumes Average Value times 8%

⁵Insurance assumes Average Value times .5%

⁶Housing assumes Average Value times 1%

⁷Repairs assumes New Equipment cost times 3%

Tractor & Loader, Stock Trailer are at 50% of New Value

Truck assumes 25% of \$30,000 New Value Pickup