

Buildings

	Cost	Salvage Value ¹	Average Value ²	Deprec. ³	Interest ⁴	Insurance ⁵	Property Tax ⁶	Repairs ⁷	Total	Head	Cost/Head
Pens	\$4,540	\$454	\$2,599	204.3	208	\$13.00	\$13.00	\$90.80	529.02	750	0.71
Shelters	\$30,000	\$3,000	\$17,175	1350	1,374	\$85.88	\$85.88	\$600.00	3495.75	750	4.66
Concrete	\$35,000	\$3,500	\$20,038	1575	1,603	\$100.19	\$100.19	\$700.00	4078.38	750	5.44
Handling Facilities	\$5,500	\$550	\$3,149	247.5	252	\$15.74	\$15.74	\$110.00	640.89	750	0.85
Waterers	\$5,000	\$500	\$2,863	225	229	\$14.31	\$14.31	\$100.00	582.63	750	0.78
Gates	\$1,280	\$128	\$733	57.6	59	\$3.66	\$3.66	\$25.60	149.15	750	0.20
Bunk feeders	\$23,000	\$2,300	\$13,168	1035	1,053	\$65.84	\$65.84	\$460.00	2680.08	750	3.57
Well & Press System	\$6,000	\$600	\$3,435	270	275	\$17.18	\$17.18	\$120.00	699.15	750	0.93
Grain Bin	\$20,000	\$2,000	\$11,450	900	916	\$57.25	\$57.25	\$400.00	2330.50	750	3.11
Landscaping	\$15,000	\$1,500	\$8,588	675	687	\$42.94	\$42.94	\$300.00	1747.88	750	2.33

Total Cost/head: **22.58**

¹Assumes Salvage Value to be 10% 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 20 years

⁴Interest assumes Average Value times 8%

⁵Insurance assumes Average Value times .5%

⁶Property Tax assumes Average Value times .5%

⁷Repairs assumes total cost/head 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	\$50,000	10000.0	32000.0	4000.0	2560.0	160.0	320.0	1500.0	8540.0	750	11.39
Miscellaneous	\$25,000	5000.0	16000.0	2000.0	1280.0	80.0	160.0	750.0	4270.0	750	5.69

Total Cost/head: **17.08**

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 on equipment assumes total cost/head times 3%