

Plow Moldboard 7 BTM One Way Trip Shank

Projected annual costs and cost per hour of use for 2000.

| Hours of Use | Years to Trade | Depreciation | THII | Repairs | Fuel and Oil | Total Annual Costs | Cost per Hour |
|--------------|----------------|--------------|-------|---------|--------------|--------------------|---------------|
| 50 | 15.0 | 1,025 | 1,118 | 196 | 0 | 2,338 | 46.77 |
| 100 | 15.0 | 1,025 | 1,118 | 682 | 0 | 2,824 | 28.24 |
| 150 | 13.3 | 1,125 | 1,140 | 1,288 | 0 | 3,553 | 23.68 |
| 200 | 10.0 | 1,399 | 1,200 | 1,717 | 0 | 4,316 | 21.58 |
| 250 | 8.0 | 1,645 | 1,250 | 2,146 | 0 | 5,041 | 20.17 |
| 300 | 6.7 | 1,872 | 1,291 | 2,575 | 0 | 5,739 | 19.13 |
| 350 | 5.7 | 2,087 | 1,324 | 3,004 | 0 | 6,416 | 18.33 |
| 400 | 5.0 | 2,292 | 1,352 | 3,433 | 0 | 7,078 | 17.70 |

Notes:

Purchase price (quoted 07/30/00): \$17,000

Repair factor #1: 0.2900

Repair factor #2: 1.80

Useful life: 2,000 hours to wearout or 15 years to trade

Percent of average investment charged for THII annually: 12.0%

Plow Moldboard 6 BTM Two Way Trip Shank

Projected annual costs and cost per hour of use for 2000.

| Hours of Use | Years to Trade | Depreciation | THII | Repairs | Fuel and Oil | Total Annual Costs | Cost per Hour |
|--------------|----------------|--------------|------|---------|--------------|--------------------|---------------|
| 50 | 15.0 | 753 | 822 | 144 | 0 | 1,719 | 34.39 |
| 100 | 15.0 | 753 | 822 | 501 | 0 | 2,077 | 20.77 |
| 150 | 13.3 | 827 | 838 | 947 | 0 | 2,612 | 17.41 |
| 200 | 10.0 | 1,029 | 883 | 1,262 | 0 | 3,174 | 15.87 |
| 250 | 8.0 | 1,210 | 919 | 1,578 | 0 | 3,707 | 14.83 |
| 300 | 6.7 | 1,377 | 949 | 1,893 | 0 | 4,220 | 14.07 |
| 350 | 5.7 | 1,534 | 974 | 2,209 | 0 | 4,717 | 13.48 |
| 400 | 5.0 | 1,686 | 994 | 2,525 | 0 | 5,205 | 13.01 |

Notes:

Purchase price (quoted 07/30/00): \$12,500

Repair factor #1: 0.2900

Repair factor #2: 1.80

Useful life: 2,000 hours to wearout or 15 years to trade

Percent of average investment charged for THII annually: 12.0%

Plow Moldboard 5 BTM Two Way Trip Shank

Projected annual costs and cost per hour of use for 2000.

| Hours of Use | Years to Trade | Depreciation | THII | Repairs | Fuel and Oil | Total Annual Costs | Cost per Hour |
|--------------|----------------|--------------|------|---------|--------------|--------------------|---------------|
| 50 | 15.0 | 560 | 612 | 107 | 0 | 1,279 | 25.58 |
| 100 | 15.0 | 560 | 612 | 373 | 0 | 1,545 | 15.45 |
| 150 | 13.3 | 615 | 624 | 704 | 0 | 1,943 | 12.96 |
| 200 | 10.0 | 766 | 657 | 939 | 0 | 2,361 | 11.81 |
| 250 | 8.0 | 900 | 684 | 1,174 | 0 | 2,758 | 11.03 |
| 300 | 6.7 | 1,024 | 706 | 1,409 | 0 | 3,139 | 10.46 |
| 350 | 5.7 | 1,142 | 725 | 1,644 | 0 | 3,510 | 10.03 |
| 400 | 5.0 | 1,254 | 740 | 1,878 | 0 | 3,872 | 9.68 |

Notes:

Purchase price (quoted 07/30/00): \$9,300

Repair factor #1: 0.2900

Repair factor #2: 1.80

Useful life: 2,000 hours to wearout or 15 years to trade

Percent of average investment charged for THII annually: 12.0%