Cost-Based Depreciation

Purchased Cows - Detail	
Base Value to Use	$1,400
Balance Sheet for Year Ending	2016

Description	Quantity	Year Purchased	Original Cost	Cost Value per Cow	Market Value per Head	Cost Difference from Base	Age (Years)	Cost Value Remaining per Head	Cost Value Total	Market Value Total
Description	**Quantity**	**Year Purc**	**Original Cost**	**Cost per Cow**	**Market Value**	**Difference**	**Years**	**Cost Value**	**Cost Total**	**Market Total**
Cows	5	2015	$ 10,000	$2,000	$ 2,000	$600	1	$ 402	$ 9,010	$ 10,000
				$0	$ 2,500	($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
				$0		($1,400)	2016	$ -	$ -	$ -
Total	5		$ 10,000		$ 4,500				$ 9,010	$ 10,000

Cost-Based Depreciation

Farm Machinery and Equipment	
Balance Sheet for Year Ending	2016
Cost Factor Per Year as Decimal	0.10

Description	Quantity	Year Purchased	Original Cost	Cost Factor	Cost Value Remaining	Market Value	Age (Years)	Replacement Cost
Description	**Quantity**	**Year Pur**	**Orig Cost**	**Cost Factor**	**Cost Value**	**Mkt Value**	**Age**	**Replacement**
TMR Mixer	1	2015	$ 35,000	0.90	$ 31,500	$ 35,000	1	$ 35,000
				0.00	$ -		2016	
				0.00	$ -		2016	
				0.00	$ -		2016

Cost-Based Depreciation

Titled Vehicles	
Balance Sheet for Year Ending	2016
Cost Factor Per Year as Decimal	0.15

Description	Quantity	Year Purchased	Original Cost	Cost Factor	Cost Value Remaining	Market Value	Age (Years)	Replacement Cost
Description	**Quantity**	**Year Pur**	**Orig Cost**	**Cost Factor**	**Cost Value**	**Mkt Value**	**Age**	**Replacement**
Truck	1	2014	$ 30,000	0.75	$ 22,500	$ 25,000	2	$ 35,000
Dump Truck	1	2013	$ 8,000	0.60	$ 4,800	$ 6,000	3	$ 10,000
				0.00	$ -		2016	
				0.00	$ -		2016	
				0.00	$ -		2016

Cost-Based Depreciation

Draft Horses and Mules	
Balance Sheet for Year Ending	2016
Cost Factor Per Year as Decimal	0.10

Description	Quantity	Year Purchased	Original Cost	Cost Factor	Cost Value Remaining	Market Value	Age (Years)	Replacement Cost
Description	**Quantity**	**Year Pur**	**Orig Cost**	**Cost Factor**	**Cost Value**	**Mkt Value**	**Age**	**Replacement**
Mules	3	2015	$ 6,000	0.9	$ 5,400	$ 5,500	1	$ 6,000
				0.0	$ -		2016	
				0.0	$ -		2016	
				0.0	$ -		2016

Cost-Based Depreciation

Farm Buildings	
Balance Sheet for Year Ending	2016
Cost Factor Per Year as Decimal	0.05

Description	Quantity	Year Purchased	Original Cost	Cost Factor	Cost Value Remaining	Market Value	Age (Years)	Replacement Cost
Description	**Quantity**	**Year Pur**	**Orig Cost**	**Cost Factor**	**Cost Value**	**Mkt Value**	**Age**	**Replacemnt**
Calf Barn	1	2013	$ 25,000	0.85	$ 21,250	$ 24,000	3	$ 25,000
Freestall Barn				0.00	$ -		2016	
				0.00	$ -		2016	
				0.00	$ -		2016	