

APPENDIX B

PLANT RENTAL RATE COMPUTATION

B-1. Purpose. To prescribe policy for establishing plant rental rates for revolving fund owned plant and equipment.

B-2. Policy. It is the policy of the Chief of Engineers to assure that all charges for the use of Revolving Fund owned plant and equipment are fair, reasonable, and realistic. Therefore, rental rates will be computed to reimburse the revolving fund for depreciation, insurance, operating costs, plant increment, etc., associated with major plant (non-group) and minor plant (group). USACE Commanders of MSCs, Districts, and FOAs have been delegated the responsibility for determining and reviewing plant rental rate charges. The guidance outlined below is developed to assist in the supervision, management, and administration of this program.

B-3. Major Plant (Non-Group). Included in this category are the following types of plant: aircraft, structures with an estimated replacement cost of \$200,000 or more, major mobile land plant, dredges, derrickboats, tugboats, towboats, tenders, patrol boats, survey boats 40 feet or longer, debris boats, crane barges, drill boats, jet probing barges, maneuver boats, mooring barges, concrete casting plant, mechanical bank graders, mattress sinking plant, quarterboats, and any other items of plant that have an estimated replacement cost of \$300,000 or more. Plant of lesser size and cost than those specified may be included in a non-group category when more detailed data is desired for this type of plant; otherwise, it is reported as a grouped item.

B-4. Minor Plant (Group). Included in this category are miscellaneous small items of floating and land plant, which may be grouped into units of the same type and of approximately the same size or service capability, such as vehicles, barges smaller than 195 feet x 35 feet, or tractors. This grouping provides a broader base for the distribution of maintenance and repair costs. A group should consist of two or more similar items, but may consist of a single item of plant if only one item of a class is owned by the USACE Command.

ER 37-1-29  
30 Nov 02

B-5. Plant Rental Rates. Plant rental records will be established in the Corps of Engineers Financial Management Systems (CEFMS) to set plant rental rates for Major (Non-Group) and Minor (Group) items. Instruction on how to set the plant rental rates in CEFMS can be found in the CEFMS Asset Management Users Manual (Section 12.3.14). Web-site address is:  
<http://rmf31.usace.army.mil/cefmsdoc>

The estimated cost, performance data and approval action will be performed by technical or operating personnel based on instructions contained in the financial regulations. Actual cost data will be furnished by Resource Management.

a. Major Plant (Non-Group). Plant Rental Record for each Major Plant (Non-Group) item will reflect plant ownership costs, actual and estimated fixed and variable costs, and actual and estimated usage, which are all is used to compute the rental rate. The rental rate is the charge to projects for use of an item of plant or equipment required to reimburse the Revolving Fund for the plant depreciation, plant insurance, and plant increment, operating costs, repairs, district overhead, and small tools associated with that item, given the estimated usage.

(1) Plant Rental Rate record will be established in CEFMS for new Major Plant within 60 calendar days after it is placed in service. Updates to rates for existing plant will be accomplished as soon as actual cost data for the preceding fiscal year is available but no later than the 15<sup>th</sup> of November each fiscal year.

(2) Commanders are assigned the responsibility for determining and reporting plant ownership and operating data for each item of major plant owned by the Revolving Fund.

(3) Commanders will perform a routine quarterly review and analysis of the major plant rental rates to insure that account balances are reasonable and within allowable tolerances. When circumstances prohibit rate adjustment to nominal balance within 180 days, a justification report and account balance will be submitted through the MSC/FOA to CERM-F. Excess debit or credit balance that would materially distort the current operating rate if recovered in one year will be recovered in not more than

three years.

b. Minor Plant (Group). The Plant Rental Record in CEFMS for Minor Plant (Group) items will contain the plant name or number, acquisition date, estimated life years, original cost, total cost including additions and betterments, remaining book value, and estimated current repairs for individual items as well as the group as a whole, all of which is needed to compute rental rates. The Plant Rental Record will be updated or established promptly in CEFMS upon the establishment of an operating expense account for a new group or when a change occurs in items comprising a group. Updates to existing groups will occur at least every two fiscal years, unless changes in the group require earlier revisions.

B-6. Plant Rental Rate Computation Guidance. Engineer Form 22, Plant Rate Computations, and Engineer Form 2438, Plant Record Card - Group Items will be prepared to support the Plant Rental Record established in CEFMS. Automated version of forms may be used provided the automated version contains all required data elements.

a. Guidelines for preparing Engineer Form 22.

ER 37-1-29  
 30 Nov 02

Engineer Form 22  
 Plant Rate Computation Card

COMMENTS:

Daily Plant Increment Rates: FY 89 - \$50  
 FY 90 - \$119

(a) Provision for adjustments of \$47,000 to be absorbed by FY 91.

Estimates for amount of District O/H not given.

PLANT RATE COMPUTATIONS (ER 37-2-10 and ER 37-1-29)

Date Prepared (as of date) 30 Sep 89	Date Built or Acquired August 1986	Owning Appropriation or Project 96X4902 Revolving Fund		
PLANT OWNERSHIP COSTS (Actual)				
1. Prepared For	FY 1987	FY 1988	FY 1989	FY 1990 (est)
2. Estimated Life-Years	40	40	40	40
3. Original Cost	2,979,533	2,979,533	2,979,533	2,979,533
4. Additions and Betterments	0	0	0	0
5. Total Cost	2,979,533	2,979,533	2,979,533	2,979,533
6. Depreciated Credited	78,188	145,228	212,269	287,398
7. Remaining Book Value	2,901,345	2,834,305	2,767,267	2,692,135
8. Estimated Salvage Value	297,953	297,953	297,953	297,953
9. Balance to Be Depreciated	2,603,392	2,536,352	2,469,311	2,692,135
10. Estimated Remaining Life-Years	38.8	37.8	36.8	35.8

ENG FORM 22, Apr 85 (Front)

Figure B-1

(Proponent: CECW-O)

ANNUAL OPERATION COST (Estimated)				
	FY 1987	FY 1988	FY 1989	FY 1990
11. Depreciation	67,040	67,040	67,040	67,040
12. Plant Increment	3,720	5,959	5,959	8,938
13. District Overhead	0	0	0	0
14. Repairs and Replacement	10,000	35,000	30,000	30,000
15. Cessation of Work	14,000	26,000	16,000	16,400
16. Small Tools, ETC.	1,000	1000	1,000	1,000
17. Operations	112,105	141,267	111,429	134,584
18. Provision – Overhaul Repair Adjustment	(-18,000)	0	(-29,000)	25,000 (a)
19. Total Cost	189,865	275,366	201,428	291,051
20. Estimated Days In Use	100	104	120	75
21. Daily Rate	1,899	2,648	1,679	3,881
22. Approved By (Show Office, Date and Initials)				
ANNUAL OPERATING COST (Actual)				
23. Year	FY 1987	FY 1988	FY 1989	FY 1990
24. Depreciation	67,040	67,040	67,040	
25. Plant Increment	4,218	6,441	4,650	
26. District Overhead	6,887	8,049	5,691	
27. Repairs and Replacements	33,473	29,448	11,669	
28. Cessation of Work	11,908	15,577	16,367	
29. Small Tools ETC.	0	0	0	
30. Operations	148,071	105,667	128,018	
31. Total Costs	271,597	232,422	233,435	
32. Earnings	216,597	299,224	156,147	
33. Net Balance	(-55,111)	66,802	(-77,288)	
34. Prior Year Balance	17,981	(-37,130)	29,672	(47,616)
35. Balance To Date	(-37,130)	29,672	(-47,616)	
36. Days In Use	114	113	93	
EXPLANATORY OR HISTORICAL DATA ON REVERSE <span style="float: right;">■ Yes    □ No</span>				
District: Louisville	Name of Plant: LD 727		Type of Plant: Power (Service) Barge	

Reverse of ENG Form 22, Apr 85

Figure B-1 (continued)

ER 37-1-29  
30 Nov 02

(1) General Instructions.

(a) In Preparing ENG Form 22, enter data applicable to the current fiscal year in the third column; data for the two immediately preceding fiscal years in the first and second columns and-estimated cost for the next fiscal year (line items 11 thru 22) in the fourth column.

(b) The estimated cost, performance data and approval action will be performed by technical or operating personnel based on the instructions contained in ER 37-2-10. Actual cost data will be furnished by the Resource Management personnel per ER 37-2-10.

(c) Data items Data Prepared (as of date), Date Built or Acquired, and Owning Appropriation or Project are self-explanatory.

(2) Line items under "PLANT OWNERSHIP COSTS (Actual)."

(a) Item 1- Prepared for(FY) - Record the fiscal year for the actual or estimated data.

(b) Item 2- Estimated Life-Years - Enter the estimated years of economic life of the plant from the date the item was placed in service or acquired. For establishing the estimated life years, consideration will be given to expected operating conditions, character of work, statistical experience of data available on similar plant, and any other factor that will affect the life of the plant. The economic life of serviceable or renovated plant or equipment should be extended or shortened appropriately, when it is reasonably anticipated that the item will continue or not continue in use beyond the initially estimated economical life.

(c) Item 3- Original Cost - Record the actual acquisition cost for all plant items procured under the Revolving Fund. When a plant item is acquired by transfer from other appropriations or Government agencies, however, the amount the transferor (prior owner) paid for the item will be noted as "unfunded." If the original cost is unknown, a reasonable estimate should be prepared. If a modification or rehabilitation of the transferred plant is required to make it suitable for its intended use by the Corps, this amount is deducted from the Original Cost and

added to Additions and Betterments.

(d) Item 4- Additions and Betterments - Transcribe the actual cost of additions and betterments as recorded in the cost accounts. When the plant is acquired by transfer, estimates may be prepared. This should be mentioned in the space for Explanatory or Historical Data.

(e) Item 5- Total Costs - Tabulate the total of item 3 and 4. It should agree with the book value as shown in the cost records.

(f) Item 6- Depreciation Credited - Enter the total depreciation credited to date. For plant or plants acquired by transfer, the depreciation will be sum of depreciation accrued by the Corps and the depreciation by the original owner. The amount will be footnoted in the space for Explanatory or Historical Data.

(g) Item 7- Remaining Book Value - Provide the difference between amounts in item 5 minus item 6.

(h) Item 8- Estimated Salvage Value - Assign salvage value of \$0.00 to all items of plant unless an exemption is requested and approved by CECW-OM-B. Upon approval, enter the salvage value as appropriate.

(i) Item 9- Balance to be Depreciated - Furnish the difference between the amounts in item 7 minus item 8.

(j) Item 10- Estimated Remaining Life Years - Record the difference in years between item 2 and the actual years the plant has been in use (to one decimal place). The years and months decimally should coincide with the time depreciation has been credited. To compute the estimated *remaining* life, subtract the Date Built or Acquired. Subtract the result from the Estimated Life Years and convert to one decimal point. For Example

	<u>MON</u>	<u>YR</u>		<u>YR</u>	<u>MO</u>
Date ENG Form 22 Prepared	Jul	91	=	91	7
Date Built	Sep	69	=	<u>69</u>	<u>9</u>
				21	10 = 21.8 yrs

ER 37-1-29  
 30 Nov 02

This entry for item 10 with an Estimated Life-Years (item 2) of 40 years would be  $(40-21.8) = 18.2$  years.

(3) Line items under "ANNUAL OPERATING COSTS (Estimated)."

(a) Item 11- Depreciation - Compute the amount of depreciation by dividing the entries in item 9 by entries in item 10 and enter the results in item 11.

(b) Item 12- Plant Increment - This is the yearly increment estimate for replacement of the plant, calculated in Table B-1 as follows:

Table B-1-Floating Plant (Non-Group)		
Year Built	1969	
Total Cost	\$1,350,000	Item 5
Plant Increment Factor	3.4	From ENG Circular 37-2-X
Estimated Replacement Cost	\$4,590,000	Total x Increment Factor
Amount Recovered by Increment	\$3,240,000	Replacement Cost - Total Cost
Estimated Useful Life in Years	40	
Plant Increment	$\$3,240,000/40 = \$80,000$	Amount to Recover/Life

(c) Item 13- District Overhead - This is an operating cost of the plant, which includes telephone, ADP equipment, and office administrative costs related only to the plant.

(d) Item 14- Repairs and Replacements - Enter the estimated costs of repairs for the appropriate period. This estimate will consider normal repairs or replacements and usually will be based on average costs to date and cost records of similar items of plant. Consideration will also be given to abnormal or severe operating conditions to be encountered and estimated future cost indices. Approval of CECW-0 will be required when this item exceeds the limits of delegated authority for repairs for each category listed Appendix J.

(e) Item 15- Cessation of Work - Represent a fair and equitable charge per day for periods of idleness for care and maintenance. Idleness may be caused by weather or no available work.

(f) Item 16- Small Tools, etc. - Enter the estimated cost of additional acquisition or replacement of small tools, rigging, or equipment for the galley and quarters. Expenditures for initial supplies of these items should have been charged to the proper account for operational equipment (assets).

(g) Item 17- Operations - Estimate the cost for the appropriate period for all remaining costs not covered by items 11 thru 16. This item includes such costs as labor, subsistence, fuel, lubricants, miscellaneous expenses, protection insurance, and attendant plant.

(h) Item 18- Provision for Overhaul Repairs Adjustment - Provide an adequate amount to absorb the cost of overhaul, replacement, and repairs which will be required to maintain the plant in operable condition to retirement and to plan for a credit balance in the account when overhaul, replacement, or repairs are required.

(i) Item 19- Total Cost - Tabulate the sum for items 11 thru 18 for this entry.

(j) Item 20- Estimated Days in Use - Estimate the number of days in the fiscal year for which a charge will be made for use of the plant. Annual allocations of funds, expenditure limitations, and other budgetary information should be considered when establishing this estimate.

(k) Item 21- Daily Rate - Divide item 19 by item 20 for this rate. The basic daily rate shall be adjusted when required to provide for additional shifts, hazardous work, or other unusual conditions. When it is anticipated that the balance will be used for a variable schedule, such as an alternating 5 and 6-day workweek, a daily rate will be established for each schedule and reported in the Explanatory or Historical Data space. In such cases, entries for items 14 thru 17 shall include a consideration for the additional costs that will be incurred. This daily rate will not be effective until 1 October of the subsequent fiscal year. When a new daily rate is required during a fiscal year, a request for a revision of the rate will be submitted for approval to major subordinate commands. For this item, daily rate, computations shall be shown when more than one shift rate was used for the report for the current fiscal year

ER 37-1-29  
30 Nov 02

(column 3) or the next fiscal year (column 4) as shown in Table B-2 below:

Table B-2-Shift Rates for FY 1992			
(1) Work Schedule	(2) Days in Use Line 20	(3) Rate Line 21	(4) Estimated Income (column 2 x column 3)
5 - day week	166	\$5,000.0	\$830,000
7 - day week	14	\$7,000.0	\$98,000
Other (hazardous or unusual conditions)	10	\$7,276.3	\$72,763
Total Income for Period (Line 20 x 21)			\$1,000,763

(1) Item 22 - Approved by - Indicate the symbol of the approving office, date of approval, and name of approving official. The major subordinate command commanders will approve ENG Form 22 for all district owned plant. HQUSACE (CECW-0) will approve ENG Form 22 for major plant owned by major subordinate commands and separate installations. Review and approval of ENG Form 22 will be scheduled so that a legible copy will be furnished to CECW-0 not later than 15 November. This date has been specified so that the daily rate for the fiscal year (item 21, column 4) will be computed and approved in sufficient time to use for planning and future scheduling of major equipment.

(4) Line items under "ANNUAL OPERATING COSTS (Actual)."

(a) Item 23- Year - Copy the same year in each column as entered for item 1.

(b) Item 24- Depreciation - Transcribe the amount of depreciation actually charged to the plant-operation account for the particular period. This amount should be similar to item 11. If, due to some unusual situation, these amounts differ for the current fiscal year (column 3), explain the reason for any variation in the Explanatory or Historical Data space.

(c) Item 25- Plant Increment - Enter actual plant increment charged to plant operating account.

(d) Item 26- District Overhead - This is an operating cost of the plant, which includes telephone, ADP equipment, and office administrative costs related only to the plant.

(e) Item 27- Repairs and Replacements - Report the amount of repairs and replacements actually charged for the particular period. If this amount exceeds the estimate for the current fiscal year indicated in item 14 by more than 30 percent, provide an explanation for the increase.

(f) Item 28- Cessation of work - post the total amount of cessation of work actually charged for the particular period. If this amount exceeds the estimate for the current fiscal year in item 15 by more than 100 percent, provide an explanation for the increase.

(g) Item 29- Small Tools, etc. - provide the actual amount expended for acquisition of small tools.

(h) Item 30- Operations - Enter the total amount of all actual charges to the plant-operation account less those shown in items 24 thru 29 for the particular year. If this amount exceeds the estimate for the current fiscal year indicated in item 17 by more than 30 percent, provide an explanation for the increase.

(i) Item 31- Total Costs - Tabulate the amounts for items 24 thru 30 for this entry. For the future fiscal year, (column 4) enter the sum of items 11 thru 17.

(j) Item 32- Earnings - Furnish the total amount of actual funds recovered from projects or other appropriations. This amount should be approximately equal to the sum of the products of the Daily Rate (item 21) times the Days in Use (item 36) for each rate. For the future fiscal year (column 4) enter the product of item 20 times item 21.

(k) Item 33- Net Balance - Enter the difference between item 31, Total Cost, and item 32, Earnings. If line 31 exceeds line 32, enclose the amount in parentheses with a minus sign indicating a negative amount (loss). If item 33 is a positive balance in excess of \$100,000 or 30 percent of the estimated replacement cost, whichever is less, indicate in the Explanatory or Historical Data space the anticipated future need for this amount. Any negative (debit) amounts shown in item 33 shall be recovered in the following three-year period, or less, by

ER 37-1-29  
30 Nov 02

entering an appropriate positive amount in item 18, unless a waiver is obtained from CECW-0.

(l) Item 34- Prior Year Balance - Record the cumulative balance to date of the plant operation account for the end of the preceding period which is the same amount shown in item 35 of the preceding year. Debit balance (loss) will be enclosed in parentheses with a minus sign, for example, (-54,384). For future fiscal year, (column 4) enter the amount of item 35 for the current fiscal year (column 3).

(m) Item 35- Balance To Date - Determine the algebraic sum of items 33 and 34 for this entry. Debit balance (loss) will be enclosed in parentheses with a minus sign, for example, (-34,384).

(n) Item 36- Days in Use - Indicate the actual number of days to one decimal place for which charges were made for use of the plant. If the plant worked a variable schedule, such as an alternating 5 and 7-day workweek, actual days worked under each schedule should be indicated under the Explanatory space. Charges shall be made for: (a) preparing the plant for departure; (b) in transit to work; (c) at work; and (d) in transit home. During normal working seasons, the plant will be charged for each day or fraction of a day on which the plant is employed including Sundays and holidays except for operating delays because of repairs. During the non-working seasons, no charges will be made for idle time due to adverse weather or water conditions. Cost of maintaining plant idle due to work having been performed by contract will be charged to the operating account (item 30). If the amount for maintaining an idle plant becomes prohibitive, appropriate recommendation will be submitted to CECW-0.

(o) Item - Explanatory or Historical Data - In addition to the explanations indicated above, this space should include any other information which will assist in determining the reasonableness of the entries. The reverse side of the form should be used for continuation of explanations. Unusual changes should be explained for any condition, but especially as noted for the following items:

-Item 6-Depreciation Credited

- Item 24-Depreciation
- Item 27-Repairs and Replacements
- Item 28-Cessation of Work
- Item 30-Operations
- Item 33-Net Balance
- Item 36-Days in use

(p) Item - District - Identify the district command.

(q) Item - Name of Plant - Enter name exactly as it appears on the plant.

(r) Item - Type of Plant - Describe the category of plant as classified in EP 1125-2-1 for type of floating plant.

b. Guidelines for preparing Engineer Form 2438.

ER 37-1-29  
30 Nov 02

PLANT RECORD CARD – GROUP ITEMS		
Date Prepared: 1 October 89	Owning Appropriation or Project: 96X4902 Revolving Fund	
	PRIOR YEAR ACTUAL COST	CURRENT YEAR ESTIMATED COST
1. Fiscal Year / No. Items	1989 / 3	1990 / 3
2. Repairs	275.54	2,000.00
3. Depreciation	21,634.62	24,347.88
4. Operations (Labor, F&L, Misc.)	8,325.20	8,600.00
5. Cessation	144.84	145.00
6. Plant Replacement Increment	1,922.34	2,880.00
7. Provision – Overhaul Repairs Adjustment	0.00	0.00
8. Total Cost	32,302.54	33,966.88
9. Usage Days	311	300
10. Day or Shift Rate	100.00 D	113.00 D

Front of ENG Form 2438

PLANT RECORD CARD – GROUP ITEMS (Continued)						
Plant Name or Number	Acquisition Date	Estimated Life Years	Original Cost	Total Cost Includes A&B	Remaining Book Value	Estimated Current Repairs
LD 730 (VW7459AA)	10/85	30	252,326.86	252,326.86	222,040.81	666.00
LD 731 (VW7459AB)	10/85	30	252,576.87	252,576.87	222,267.75	667.00
LD 733 (VW 7459AC)	12/87	30	216,165.16	216,165.16	204,905.98	667.00
TOTALS			721,067.89	721,161.50	649,214.54	2,000.00
APPROVED BY:			PLANT ACCOUNT BALANCE			
Office: CEORD-CO-OM	Date: 3/7/90	Initials: JJS	PREVIOUS FISCAL YEAR \$4,152.69 Credit			
District: Louisville	Group and Code Designation: 59			Type of Plant (Category) Barge, Flush Deck		

Reverse of ENG Form 2438

Figure B-2

(Proponent: CECW-O)

ENG Form 2438 provides the plant name or number, acquisition date, estimated life years, original cost, total cost including additions and betterments, remaining book value and estimated current repairs for individual items as well as for the group as a whole. When more than one card is required to report all the items in a group, each card will be identified numerically with the total number of cards in the group (e.g., 1 of 3, 2 of 3, and 3 of 3). After entering the "Date Prepared" and the "Owning Appropriation or Project", record other items as follows:

(1) Line items under "PLANT RECORD CARD- GROUPED ITEMS"(front side)

(a) Item 1- Fiscal Year/No. Items - Enter the fiscal year for the column heading "Prior Year Actual Cost" and "Current Year Estimated Cost." In addition, indicate the total number of plant items included in the group under the "Prior Year" and "Current Year" headings.

(b) Item 2- Repairs - Record the actual cost of all repairs for the prior fiscal year and a reasonable estimate for the current year.

(c) Item 3- Depreciation - Record the depreciation expense charged in the prior fiscal year. Determine the estimate for the current year by dividing the remaining book value of all items in the group by the cumulative remaining estimated life years.

(d) Item 4- Operations - Enter the cost for labor, fuel, lubricants, insurance, and any other expenses not included in items 2 thru 7.

(e) Item 5- Cessation - Prepare a fair and reasonable charge per day for periods of idleness for care, maintenance, weather, or no available work. Enter actual cost for prior year.

(f) Item 6- Plant Replacement Increment - Actual plant increment charged to operating accounts in prior year. Compute an estimate for current year incremental cost by using the factors provided annually in Engineering Circular EC 37-2-\* for

ER 37-1-29  
30 Nov 02

manufactured goods. For Example is at Table B-3 below:

Table B-3-Plant Increment for Group Items			
<u>Plant No.</u>	<u>Acquisition Date</u>	<u>Estimated Life Years</u>	<u>Total Cost Including A&amp;B</u>
137	Oct 66	30	\$5,000
138	Oct 76	30	\$7,000
139	Oct 86	30	<u>\$9,000</u>
			<u>\$21,000</u>
<u>Average Acquisition</u>		<u>October 86</u>	
Total Cost		\$21,000	
PRIP Increment Factor		2.81	From EC 37-2-X
Estimated Replacement Cost		\$59,010	Total Cost x Multi Factor
Amount Recovered by Increment		\$59,010 - 21,000 = \$38,010	Replacement Cost - Total Cost
Estimated Life Years		90	Life Expectancy
Plant Increment / Plant		\$38,010 / 90 = \$422	Charge for each plant item
Total Increment (137-139) (3 x \$422) = \$1,266			

(g) Item 7- Provision- Overhaul Repairs Adjustment - Enter an adequate amount to absorb the cost of any overhaul, replacement parts, or repairs required to keep the items operable and to provide a zero balance when overhaul, replacement or repairs are required.

(h) Item 8- Total Cost - Add items 2 thru 7.

(i) Item 9- Usage Days - Indicate the total days of use for all items in this group. Usage miles may be used for some groups.

(j) Item 10- Day, Shift Or Mileage Rate - Divide the total cost (item 8) by number of usage days (item 9) to obtain rate. If "shift" operation is the basis, insert "S" after the rate. If plant is used on a "daily" basis, insert "D" after the rate. Use rental rate per mile for group motor vehicles.

(2) Line items under "PLANT RECORD CARD-GROUPED ITEMS.  
(Continued - back side)

(a) Item - Plant Name or Number - Record the name or number of the plant items exactly as it appears on the plant.

(b) Item - Acquisition Date - Enter month nearest to the

date the item of plant or surplus item of plant was placed in service.

(c) Item - Estimated Life Years - Show the total estimated economic life of the plant from the date each item was first built or acquired. In establishing this factor, consideration will be given to expected operating conditions, character of work, statistical experience available on similar plant, and any other factors that will affect the life of the plant.

(d) Item - Original Cost - List the actual acquisition cost for all plant items procured under the Revolving Fund. When a plant item is acquired by transfer from another government agency, however, the amount the transferor (prior owner) paid for the item will be noted as "unfunded." If the original cost is unknown, a reasonable estimate should be prepared. If a modification or rehabilitation of the transferred plant is required to make it suitable for its intended use by the Corps, this amount is deducted from the original cost and this same amount is added to additions and betterments.

(e) Item - Total Cost Including A&B - Add the sum of the original cost and the cost of additions and betterments to date for this entry.

(f) Item - Remaining Book Value - Determine the difference between the total cost including additions and betterments, and the total depreciation (item 3).

(g) Item - Estimated Current Repairs - Enter the estimated total cost of repairs, replacements, and small tools for each item for the future fiscal year. This estimate will consider normal repairs, replacements, small tools, or major overhauls and will be based on average costs to date and experience cost data on similar items of plant. Consideration will also be given to expected operating conditions to be encountered and estimated future cost indices.

(h) Item - Totals - Enter the sums for each of the four columns with cost data.

ER 37-1-29  
30 Nov 02

(i) Item - Approved By - Indicate the name of the approving district command, major subordinate command, or other USACE command, date, and initials of approving operating official. Note: Major Subordinate Command Engineers have repair authority as delegated by Headquarters USACE in Appendix J. District Command Engineers may have repair authority, as delegated by the Major Subordinate Command Engineer.

(j) Item - Plant Account Balance Previous Fiscal Year - Enter data indicating the credit (CR) or debit (DB) from the, prior fiscal year (DB 4,493).

(k) Item - District - Indicate name of the owning district command, major subordinate command, or other USACE command.

(l) Item - Group and Code Designation - Indicate group number or code designation as applicable.

(m) Item - Type of Plant - Describe principal function or nomenclature of the plant in the group such as: Barge-Deck Cargo, Boat-Patrol, Launch-Survey, Tractor-Crawler, or Truck-Pickup - 3/4 ton. See EP 1125-2-1 for category definitions of floating plant and ER 56-2-1 (Administrative Vehicle Management - Civil Works) for category definitions of vehicles.

(3) Whenever an item of plant is transferred from one group account to another, indicate the transfer on the new card with a designation in parentheses immediately below the plant name or number.

B-7. Disposal Actions. Before disposal plans are implemented for an item of plant, the following information shall be submitted to CECW-O for review.

a. Major Plant (Non-Group)

(1) Plant name or number.

(2) Actual date plant will be retired or delivered to new owner or actual date plant will be destroyed.

(3) Method of disposal: If by sale, list the name and address of buyer; if by transfer, list name and address of agency.

(4) Amount that will be received for the plant.

(5) Plant account balance for the current and previous fiscal years.

b. Minor Plant Group. The same categories of information listed in paragraph B-7a above for major plant shall be recorded for minor plant items. In addition, a revised ENG Form 2438 for the group account shall also be prepared.