

DEPARTMENT OF THE ARMY
U.S. Army Corps of Engineers
Washington, D.C. 20314-1000

EC 37-2-138

CERM-F/CECW-OD

Circular
No. 37-2-138

1 October 2003

EXPIRES 30 SEPTEMBER 2004
Financial Administration
FY 2004 PLANT INCREMENT RATES

1. Purpose. This circular provides detail schedules reflecting the plant increment rates for FY 2004.
2. Applicability. This circular is applicable to HQUSACE elements, all major subordinate and district commands, field operating activities and laboratories that are using Revolving Fund owned plant, property and/or equipment.
3. References.
 - a. ER 37-2-10.
 - b. ER 1130-2-500.
4. General. The attached schedules provide annual replacement charges for hydraulic dredges and aircraft, and multiplying factors for vessel construction, manufactured goods and structure construction. Since the rates are updated annually, and published in an annual circular, it is unnecessary to duplicate the information in ER 37-2-10.
5. Action Required. These rates for the plant increment should be implemented effective 1 October 2003. Amounts for dredges and aircraft will be loaded on CEFMS screen 10.143 by the affected FOA. Rates for other categories of plant will be loaded by the USACE Finance Center.

FOR THE COMMANDER:

4 Appendices

APP A - Hydraulic Dredges
and Aircraft

APP B - Vessels Other Than
Dredges

APP C - Manufactured Goods

APP D - Structures



STEPHEN COAKLEY

Director of Resource Management

APPENDIX A

FY 04 PLANT INCREMENT CHARGES
HYDRAULIC DREDGES AND AIRCRAFT

DREDGES	YEAR BUILT OR ACQUIRED	ESTIMATED ANNUAL CHARGES
CURRITUCK	1974	\$83,372
ESSAYONS	1983	\$1,228,768
FRY	1972	\$166,963
HURLEY	1993	\$305,537
JADWIN	1934/1986	\$226,152
McFARLAND	1967	\$874,875
MERRITT	1963	\$92,187
POTTER	1932/2002	\$84,055
THOMPSON (old)	1937	\$323,239
THOMPSON (new)	2004	\$22,461
WHEELER	1982	\$1,437,178
YAQUINA	1981	\$639,504
<u>AIRCRAFT</u>		
GRUMMAN (old)	1973	\$135,600
GRUMMAN (new)	1983	\$525,900
MERLIN IV	1971	\$94,700

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APPENDIX B

FY 04 PLANT INCREMENT CHARGES

VESSELS OTHER THAN DREDGES

CALENDAR YEAR OF CONSTRUCTION	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR	CALENDAR YEAR OF CONSTRUCTION	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR
2004	1.06	1975	3.96
2003	1.11	1974	4.20
2002	1.12	1973	4.40
2001	1.14	1972	4.63
2000	1.15	1971	4.89
1999	1.15	1970	5.11
1998	1.17	1969	5.30
1997	1.21	1968	5.52
1996	1.26	1967	5.60
1995	1.27	1966	5.64
1994	1.29	1965	5.79
1993	1.36	1964	5.87
1992	1.45	1963	5.90
1991	1.52	1962	5.94
1990	1.55	1961	6.01
1989	1.66	1960	6.15
1988	1.66	1959	6.49
1987	1.66	1958	6.80
1986	1.65	1957	7.37
1985	1.72	1956	7.56
1984	1.80	1955	7.90
1983	1.97	1954	8.27
1982	2.17	1953	8.85
1981	2.37	1952	9.42
1980	2.60	1951	9.27
1979	2.76	1950	10.01
1978	2.96	1949	11.09
1977	3.15	1948	13.37
1976	3.74	1947	12.98

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CALENDAR YEAR OF CONSTRUCTION	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR
1946	13.27
1945	13.80
1944	14.72
1943	16.68
1942	17.34
1941	17.52
1940	17.69
1939	17.87
1938	17.87
1937	17.87
1936	18.23
1935	18.59
1934	18.78
1933	18.78
1932	18.59
1931	18.22
1930	17.85
1929	17.50
1928	17.15
1927	17.15
1926	17.32
1925	17.49
1924	17.67
1923	18.37
1922	18.56
1921	19.11
1920	19.49
1919	19.88
1918	20.28
1917	20.69
1916	21.10
1915	21.73

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APPENDIX C

FY 04 PLANT INCREMENT CHARGES

MANUFACTURED GOODS

CALENDAR YEAR OF PURCHASE	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR	CALENDAR YEAR OF PURCHASE	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR
2004	1.04	1973	3.51
2003	1.07	1972	3.64
2002	1.06	1971	3.75
2001	1.07	1970	3.86
2000	1.12	1969	4.01
1999	1.13	1968	4.12
1998	1.13	1967	4.19
1997	1.13	1966	4.31
1996	1.16	1965	4.39
1995	1.18	1964	4.40
1994	1.18	1963	4.42
1993	1.20	1962	4.43
1992	1.22	1961	4.40
1991	1.26	1960	4.46
1990	1.30	1959	4.44
1989	1.37	1958	4.53
1988	1.40	1957	4.71
1987	1.45	1956	4.85
1986	1.41	1955	4.84
1985	1.42	1954	4.84
1984	1.46	1953	4.79
1983	1.48	1952	4.79
1982	1.53	1951	5.27
1981	1.67	1950	5.36
1980	1.91	1949	5.14
1979	2.10	1948	5.65
1978	2.27	1947	5.89
1977	2.43	1946	6.15
1976	2.52	1945	6.39
1975	2.80	1944	6.70
1974	3.25	1943	7.10

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APPENDIX D

FY 04 PLANT INCREMENT CHARGES
STRUCTURES

CALENDAR YEAR OF CONSTRUCTION	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR	CALENDAR YEAR OF CONSTRUCTION	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR
2004	1.03	1975	3.15
2003	1.05	1974	3.33
2002	1.07	1973	3.62
2001	1.08	1972	4.00
2000	1.10	1971	4.53
1999	1.12	1970	4.79
1998	1.13	1969	5.25
1997	1.19	1968	5.60
1996	1.23	1967	5.83
1995	1.23	1966	6.04
1994	1.27	1965	6.19
1993	1.34	1964	6.37
1992	1.38	1963	6.53
1991	1.41	1962	6.66
1990	1.45	1961	6.77
1989	1.46	1960	6.91
1988	1.50	1959	7.21
1987	1.53	1958	7.44
1986	1.57	1957	7.71
1985	1.57	1956	8.07
1984	1.60	1955	8.49
1983	1.70	1954	8.78
1982	1.81	1953	9.10
1981	1.96	1952	9.44
1980	2.09	1951	10.09
1979	2.27	1950	10.75
1978	2.46	1949	11.10
1977	2.66	1948	12.09
1976	2.90	1947	14.44

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CALENDAR YEAR OF CONSTRUCTION	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR
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1946	15.83
1945	16.10
1944	16.52
1943	17.04
1942	17.92
1941	18.63
1940	19.20
1939	19.20
1938	19.30
1937	21.99
1936	22.78
1935	22.64
1934	25.55
1933	28.86
1932	22.51
1931	20.44
1930	19.80
1929	20.12
1928	20.33
1927	20.44
1926	20.67
1925	20.33
1924	20.33
1923	24.40
1922	22.78
1921	18.27
1920	23.78
1919	23.78
1918	22.64
1917	28.86
1916	39.80