

ANALYSIS G-2B

LSU AGRICULTURAL CENTER
ANALYSIS OF INVESTMENT IN PLANT
FOR THE YEAR ENDED JUNE 30, 2002

ANALYSIS G-2B

	July 1, 2001	Additions	June 30, 2002	Accumulated Depreciation	Book Value June 30, 2002
LSU Agricultural Center					
Educational plant-					
Cooperative extension service-					
Caddo Parish-					
Land and non-structural improvements	\$ 98,010	\$ -	\$ 98,010	\$ -	\$ 98,010
Buildings	117,990	-	117,990	35,397	82,593
Camp Grant Walker-					
Land and non-structural improvements	213,832	-	213,832	203,908	9,924
Buildings	1,748,564	-	1,748,564	786,710	961,854
Camp Jessie Harrison-					
Land and non-structural improvements	2,178	-	2,178	-	2,178
Buildings	11,300	-	11,300	11,300	-
Agricultural center research stations-					
Calhoun-					
Land and non-structural improvements	40,934	-	40,934	37,561	3,373
Buildings	661,673	-	661,673	412,784	248,889
Citrus-Port Sulphur-					
Land and non-structural improvements	105,076	-	105,076	89,420	15,656
Buildings	266,881	-	266,881	158,118	108,763
Dean Lee-Alexandria-					
Land and non-structural improvements	337,526	-	337,526	300,177	37,349
Buildings	1,880,478	-	1,880,478	1,137,303	743,175
Grand Isle-					
Land and non-structural improvements	4,000	-	4,000	-	4,000
Buildings	19,143	-	19,143	19,143	-
Hammond-					
Land and non-structural improvements	36,354	-	36,354	17,580	18,774
Buildings	199,201	-	199,201	153,504	45,697
Hill farm-Homer-					
Land and non-structural improvements	235,832	-	235,832	114,312	121,520
Buildings	1,399,399	-	1,399,399	781,927	617,472
Iberia-Jeanerette-					
Land and non-structural improvements	38,813	-	38,813	31,051	7,762
Buildings	799,193	A	799,193	334,723	464,470
Idlewild-Clinton-					
Land and non-structural improvements	98,403	-	98,403	81,404	16,999
Buildings	175,751	-	175,751	130,772	44,979
Northeast-St. Joseph-					
Land and non-structural improvements	598,686	-	598,686	308,315	290,371
Buildings	427,001	-	427,001	245,908	181,093
Northeast-Macon Ridge-					
Land and non-structural improvements	135,363	-	135,363	44,857	90,506
Buildings	638,389	305,886	944,275	171,304	772,971
Pecan-Shreveport-					
Land and non-structural improvements	113,458	-	113,458	77,686	35,772
Buildings	420,037	-	420,037	212,444	207,593
Red River-Bossier City-					
Land and non-structural improvements	180,416	-	180,416	25,074	155,342
Buildings	852,353	-	852,353	574,072	278,281

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	<u>July 1, 2001</u>	<u>Additions</u>	<u>June 30, 2002</u>	<u>Accumulated Depreciation</u>	<u>Book Value June 30, 2002</u>
Rice-Crowley-					
Land and non-structural improvements	538,282	-	538,282	246,677	291,605
Buildings	4,069,097	-	4,069,097	1,306,156	2,762,941
Rosepine-					
Land and non-structural improvements	54,403	-	54,403	21,705	32,698
Buildings	272,206	-	272,206	179,925	92,281
St. Gabriel-					
Land and non-structural improvements	621,752	-	621,752	298,119	323,633
Buildings	1,255,600	-	1,255,600	750,151	505,449
Southeast-Franklinton-					
Land and non-structural improvements	89,036	-	89,036	69,193	19,843
Buildings	3,183,470	447,457	3,630,927	651,901	2,979,026
Sweet potato-Chase-					
Land and non-structural improvements	67,312	-	67,312	44,212	23,100
Buildings	437,891	-	437,891	163,602	274,289
Other-					
Forestry camp-Bogalusa-					
Land and non-structural improvements	32,588	-	32,588	23,141	9,447
Buildings	11,400	-	11,400	11,400	-
Livestock show buildings-					
Covington	750,424	-	750,424	495,689	254,735
Delhi	159,394	-	159,394	115,041	44,353
Total educational plant	23,399,089	753,343	24,152,432	10,873,666	13,278,766
Equipment-unallocated- Educational	<u>36,545,456</u>	<u>B 1,237,135</u>	<u>C 37,782,591</u>	<u>29,031,646</u>	<u>8,750,945</u>
Total	<u>\$ 59,944,545</u>	<u>\$ 1,990,478</u>	<u>\$ 61,935,023</u>	<u>\$ 39,905,312</u>	<u>\$ 22,029,711</u>

- A. Iberia's building capitalization at 6/30/2001 equaled \$730,627 before a prior period adjustment of \$68,566 was made to correct buildings uncapitalized at replacement value instead of capitalized value due to Hurricane Andrew in 1995.
- B. Equipment capitalization at 6/30/2001 equaled \$55,478,890 before a prior period adjustment of (\$18,933,434) was made to uncapitalize equipment per GASB 35 thresholds.
- C. Includes \$2,541,294 of 2002 additions and (\$1,304,159) of 2002 retirements.