

FARM BUILDINGS

This section contains cost data for agricultural buildings and other structures and equipment most commonly found on farms. Each page contains written specifications showing the structural components used to calculate the base building cost, shown in tables as dollars for the entire structure or as costs per square foot.

Adjustment tables are provided so allowances can be made when a structure's components vary from those specified. Some pages also provide costs of equipment that might be associated with the structure described on that page. For wall height adjustments on buildings with high pitched roofs, use the height to the eaves, plus one-half the distance from the eaves to the ridge for the effective wall height with which to enter the story height multiplier table.

Costs are averages of final costs including architects' fees, contractors' overhead and profit, and cost of interim financing. They do not represent any building illustrated, except as the building is included in the averages.

CLASS DEFINITIONS: Farm Buildings

The Class of Construction is the basic subdivision in the *Michigan Assessor's Manual*, dividing all buildings into four basic cost groups by type of framing (supporting columns and beams), walls, floors and roof structures.

Class C buildings have masonry or concrete exterior walls, and wood or steel roof and floor structures, except for concrete slab on grade.

Class D buildings generally have wood frame, floor and roof structure. They may have a concrete floor on grade and other substitute materials, but are considered combustible construction. They may have dirt floors.

Class D_{POLE} buildings have wood pole or post frames with metal walls and roof. They may have a concrete floor on grade or a dirt floor. This class includes all the pre-engineered pole- or post-frame buildings.

Class D_{HOOP ARCH} (another subset of Class D) buildings are characterized by combustible, prefabricated, wood-post and tubular-steel, semicircular (hoop - quonset shape), framed roofs that curve to a short wooden pony wall or to the ground. The roof and walls are generally covered with canvas or a woven vinyl

The costs given include professional construction labor. Agricultural structures may be built by small crews of nonunion labor doing all the masonry, carpentry, steel and roofing work. Electrical work, plumbing and painting are usually contracted separately.

Farm or ranch-built buildings must be graded according to the quality of workmanship and sometimes the value of the labor is very low, bringing the end costs below those listed. For buildings constructed by the owner, often using some second-hand material, 15%–30% may be deducted to reflect proper wage rates and lack of job supervision relative to the quality of the work. When the farm is an estate or showplace, up to 25% can be added for such items as thermopane windows, residential-type roofing, tiled floors or walls and extraordinary craftsmanship.

When applicable, each occupancy has costs for the various classes of construction—C,D,D_{POLE},D_{HOOP ARCH} and S. Pole construction is very common on farms; it is contained in Class D. These classes of construction are the same as those used in the commercial and industrial cost schedules, and are not to be confused with the class designations in the residential cost schedules.

Class S buildings have frames, roofs, and walls of tarp. Ground floors are typically dirt or can be a concrete slab.

Class S buildings have frames, roofs, and walls of incombustible metal. They may have concrete floors on grade or dirt floors. This class includes all the pre-engineered metal buildings. The Class S slant-wall has a light open-steel skeleton modified A slant frame and wall shape.

In each class, there will be variations, combinations, and subclasses, but for the purposes of pricing, the major elements of the building should be considered in selecting costs from the tables. Thus, if a building which is otherwise in Class S has girts and purlins or nailers that are wood, the costs for the Class S building may still be representative, or a Class C building may have concrete plank floors instead of wood. Interpolations may be made if the appraiser feels the building overlaps two classes sufficiently to affect the result.

Further details and sketches of the various construction types will be found in the commercial/industrial chapters. The following table summarizes the indicators of construction class.

CLASS OF CONSTRUCTION INDICATORS

CLASS	FRAME	FLOOR	ROOF	WALLS
C	Masonry or concrete load-bearing walls with or without pilasters. Masonry or concrete walls with steel, wood or concrete frame.	Dirt floors or wood or concrete plank on steel floor joists or concrete slab on grade.	Wood or steel joists with wood or steel deck. Concrete plank.	Brick, concrete block or tile masonry, tilt-up, formed concrete, curtain walls.
D	Wood or steel studs in bearing wall, wood frame, primarily combustible construction.	Dirt floors or wood or steel floor joists or concrete slab on grade.	Wood or steel joists with wood or steel deck.	Almost any material except masonry or concrete. Generally combustible construction.
DPOLE	Wood posts or poles and trussed rafters.	Dirt floors or wood joists and deck or concrete slab on grade.	Metal skin on wood purlins or nailers.	Metal skin on wood girts or nailers.
DHOOP ARCH	Wood posts and tubular steel.	Dirt floors or concrete slab on grade.	Canvas or woven vinyl tarp on wooden pony wall or to the ground.	Canvas or woven vinyl tarp.
S	Metal bents, columns, girders, purlins and girts without fireproofing, incombustible construction.	Dirt floors or wood or steel deck on steel floor joists or concrete slab on grade.	Steel or wood deck on steel joists.	Metal skin or sandwich panels. Generally incombustible.

CAUTIONARY COMMENTS: State Tax Commission

- 1) Slurry tanks and similar holding structures may be eligible for exemption as part of a pollution control system provided the apparatus is certified by the State Tax Commission.
- 2) The State Tax Commission has ruled that silo unloaders are agricultural personal property and therefore exempt.
- 3) The built-in refrigeration systems found in on-farm fruit storage buildings are generally considered to be part of the real estate and should be priced from either the adjustments table or the commercial and industrial schedules.
- 4) Pumps which are an integral part of farm water wells are considered to be part of the real estate.
- 5) Moveable irrigation equipment including pumps which are not an integral part of a well are agricultural personal property and therefore exempt.

On the following page is the Agricultural Card with examples of costing on the back.

AGRICULTURAL APPRAISAL CARD

PHYSICAL AND ECONOMIC FACTORS			TOTAL ACREAGE OWNED:				
County	Road(s)	Town:	Soil Type	Slope	Produc. Group	No. of Acres	% Raising
Township	Type(s)	Miles Away:	SALE/PRODUCTIVITY ANALYSIS				
Owner	<input type="checkbox"/> Electricity	<input type="checkbox"/> Telephone	<input type="checkbox"/> Gas Line				
Code No.	<input type="checkbox"/> Well	<input type="checkbox"/> Septic	<input type="checkbox"/> Public Water	<input type="checkbox"/> Public Sewer			
Section	Town	Range	TILING: SIZE	Land Rent \$	/Acre		
Description			<input type="checkbox"/> Random	<input type="checkbox"/> Pattern	Spacing: Acres:		
TOTAL EQUIVALENT ACRES:			Sole Price of Tillable Land = No. 1 \$ _____ = \$ _____				
SALE DATA			LAND VALUE				
	Price:	Sale Date:	Area No.	No. Acres	Value /A.	Total	
	CTOR:	Liber/Page					
	Grtee:	<input type="checkbox"/> Deed <input type="checkbox"/> LC					
			Surface R.O.W.s				
TOTAL LAND			APPRAISAL SUMMARY				
TOTAL LAND			\$ _____				
TOTAL LAND IMPROVEMENTS			\$ _____				
TOTAL BUILDINGS			\$ _____				
TOTAL APPRAISED VALUE			\$ _____				
ROUNDED TO:			\$ _____				
Yr.	Assessed Valuation	Board of Review	Tax Tribunal				

FARM BUILDINGS AND IMPROVEMENTS (See attached sheets for residences) 2004 ASSESSMENT YEAR

Building Type	BANK BARN	FEEDER BARN	IMPLEMENT BLDG.	BUNK FEEDER	SILLO	SILLO	GRAM B/N	
Building Class	D	D POLE	D POLE					
Building Quality	AVERAGE	LOW COST	AVERAGE	AVERAGE				
Year Built	OLD	1973	1979	1975	1973	1975	1973	
Year Remodeled								
Dimensions	40'WX60'Lx33'HT 5'x5'x10'x10'x20'x14'CEILING	42'WX60'Lx12'H	36'WX54'Lx14'H	TWO SIDED 5'WX10'L	16'DIA.X50'H	20'DIA.X60'H	18'DIA X13'H	
Construction	WOOD FRAME	POLE FRAME	POLE FRAME	CONCRETE	CONC. STAVE	GLASS LINED STEEL	CONC. GALV. STEEL	
Foundation	CONCRETE	POLE COLUMN	POLE COLUMN	CONCRETE	CONCRETE	CONCRETE	CONCRETE	
Exterior	VERTICAL ROUGH LUMBER	GALV. STEEL 3 SIDES	COLOR STEEL 4 SIDED	CONCRETE & CONC. BLOCK				
Roof Type	GABLE	GABLE	GABLE	NOVE	POLE	POLE	CONICAL	
Roof Cover	COMPOSITION SHINGLE	GALV. STEEL	CORNER STEEL		METAL	METAL	METAL	
Basement Floor	CONCRETE	DIRT	DIRT		CONCRETE	CONCRETE	CONCRETE	
Upper Floor	WOOD PLANK							
Unit Cost	\$ 12.80	\$ 4.10	\$ 9.65	\$ 39.38 LF (1)	\$ 17,350 EA.	\$ 56,000 EA.	\$ 5,150 EA.	
Adjustments	ELECTRICAL (BASE)	NO ELEC. (BASE)	GRADED DIRT FLOOR - 8.17	(.55SE+.43RD +2)	LADDER (BASE)	LADDER (BASE)	CONC. FLOOR + \$600	
Adjustments	WATER (BASE)	NO WATER (BASE)	(CONC. BASE \$3.36 DIRT GRASS \$1.19)		CHUTE (BASE)	CHUTE (BASE) (FEAR, PROPERTY)		
Adjusted Unit Cost	\$ 12.80	\$ 4.10	\$ 7.48	\$ 39.38	\$ 17,350	\$ 56,000	\$ 5,750	
X Height Multiplier	X 1.07	X 1.038	X 1.077	X -	X -	X -	X -	
X Perimeter Multiplier	X 1.01 (1)	X 1.00 (1)	X 1.02 (1)	X -	X -	X -	X -	
Total Unit Cost	\$ 13.92	\$ 4.26	\$ 8.22	\$ 39.38	\$ 17,350	\$ 56,000	\$ 5,750	
X Square Feet	X 4800 sq	X 2520 sq	X 1944 sq	X 60 LF	X -	X -	X -	
= Base Cost	\$ 66,816	\$ 10,735	\$ 15,980	\$ 2,363	\$ 17,350	\$ 56,000	\$ 5,750	
X County Multiplier (YOUR COUNTY)	X .96	X .96	X .96	X .96	X .96	X .96	X .96	
= Cost New	\$ 64,143	\$ 10,306	\$ 15,341	\$ 2,268	\$ 16,656	\$ 53,760	\$ 5,520	
Depreciation: X % Good	PHY. 30 X FINL. 35	X .50 (4)	X .56 (4)	X .52 (4)	X .35 (5)	X .38 (5)	X .35 (5)	
= Depreciated Cost	\$ 6,735	\$ 5,153	\$ 8,591	\$ 1,179	\$ 5,830	\$ 20,429	\$ 1,932	
X E.G.F.	X .80 (3)	X .80	X .80	X .80	X .80	X .80	X .80	
= True Cash Value	\$ 5,388	\$ 4,122	\$ 6,873	\$ 943	\$ 4,664	\$ 16,343	\$ 1,546	
Person Interviewed								
Examined By								
Priced By								
Checked By								
Remarks: (1) INTERPOLATED NUMBERS FROM TABLES. (2) OBSERVED CONDITION, EST. FUNC. OBSOLESCENCE, OVER BUILT (3) FROM SEPARATE MKT. ANALYSIS. REFER TO DETERMINATION OF ECONOMIC CONDITION FACTORS. (4) REFER TO FARM BLDG. DEPRECIATION TABLE, BLDG. COLUMN. (5) REFER TO FARM BLDG. DEPRECIATION TABLE, SILLO COLUMN WHERE AGE = TAX YEAR - DATE OF CONSTRUCTION								
Farm Buildings							\$	39,879
Residence #1							\$	
Residence #2							\$	
Other							\$	
Total to Front of Card							\$	39,879

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