

### Summary

This chapter contains procedures for the valuation of grain elevators, annexes, bins, and silos.

SAMA's 2023 Cost Guide provides directions for the valuation of property by the cost approach; it does not have the force of law.

### Descriptions - Elevators and Annexes

Grain elevators are specially designed buildings that incorporate working space, storage space, and equipment required to receive, weigh, elevate, store, and load grain grown by farmers into railway cars and trucks. Grain companies in the business of buying grain from farmers for marketing, shipping, or processing must licence the elevator with the Canadian Grain Commission.

Annexes are additional grain storage buildings adjacent to an elevator. The equipment in the elevator is used to receive, weigh, elevate and ship the grain in the annex.

Construction materials include wood, concrete and steel. Elevator and annex sizes range from 25,000 to 3,000,000 bushels.

### Licensed Elevators and Annexes

Grain elevators and annexes that are licenced by the Canadian Grain Commission as primary or terminal elevators.

Primary elevators are elevators licenced by the Canadian Grain Commission as a “primary elevator”, the principal use of which is the receiving of grain directly from producers for storage or shipping.

The majority of elevators in Saskatchewan are licenced as primary elevators.

Terminal elevators are elevators licenced by the Canadian Grain Commission as a “terminal elevator”, the principal uses of which are the receiving of grain on or after official inspection and official weighing of the grain and the cleaning, storing and treating of the grain before it is shipped.

### Unlicensed Elevators and Annexes

Grain elevators and annexes that are not licenced as a primary or terminal elevator by the Canadian Grain Commission.

### Units of Measure - Elevators and Annexes

The rates are based on dollar per bushel capacity. The capacity of an elevator or annex is the licenced capacity as reported by the Canadian Grain Commission. The metric conversion factor for all grains is 1 tonne = 35.71 bushels.

### Capacity - Elevators and Annexes

Where an elevator or annex, or portion of an elevator or annex is not licenced by the Canadian Grain Commission, the capacity is determined as follows:

- a) If an elevator or annex is not licenced but has been previously licenced with the Canadian Grain Commission and no structural changes have been made to the building, the previous licenced capacity may be used.
- b) If an elevator or annex is not licenced but has been previously licenced with the Canadian Grain Commission and structural changes have been made to the building, estimate the change in bushels and adjust the previous licenced capacity.

Where an elevator or annex is licenced at an amount that does not reflect the actual storage capacity of the building, the capacity is determined as follows:

- a) If construction specifications are available, calculate the capacity as 90% of the no pack capacity for elevators, 95% of the no pack capacity for concrete and wood annexes, and 99% of the no pack capacity for steel annexes.
- b) If construction specifications are not available, calculate the capacity as the licenced capacity of a comparable elevator or annex of similar size and construction.

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**Occupancy Description**

These structures are cylindrical bins and tanks used for bulk grain or feed storage. The rates include the basic construction of the building including most items usually found in the general contract. The rates include foundation, ladder, chute and dome roof.

Add for gunite or epoxy interior finish and for access piping where present.

**Structural Components****Concrete Stave (Rate \$)**

| Diameter (ft.)      | ≤ 10   | 12     | 14     | 16     | 18     | 20     | 22     | 24     | ≥ 30   |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| *Silo Unloader (\$) | 10,200 | 10,800 | 11,400 | 12,000 | 12,600 | 13,400 | 14,000 | 14,700 | 15,600 |
| Height (ft.)        | ≤ 30   |        |        |        |        |        |        |        |        |
|                     | 40     |        |        |        |        |        |        |        |        |
|                     | 50     |        |        |        |        |        |        |        |        |
|                     | 60     |        |        |        |        |        |        |        |        |
|                     | 70     |        |        |        |        |        |        |        |        |
|                     | 80     |        |        |        |        |        |        |        |        |
|                     | 90     |        |        |        |        |        |        |        |        |
|                     | ≥ 100  |        |        |        |        |        |        |        |        |

**Concrete Poured (Rate \$)**

| Diameter (ft.)      | ≤ 12   | 14     | 16     | 18     | 20     | 22     | 24     | ≥ 30   |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|
| *Silo Unloader (\$) | 10,800 | 11,400 | 12,000 | 12,600 | 13,400 | 14,000 | 14,700 | 15,600 |
| Height (ft.)        | ≤ 30   |        |        |        |        |        |        |        |
|                     | 40     |        |        |        |        |        |        |        |
|                     | 50     |        |        |        |        |        |        |        |
|                     | 60     |        |        |        |        |        |        |        |
|                     | 70     |        |        |        |        |        |        |        |
|                     | 80     |        |        |        |        |        |        |        |
|                     | 90     |        |        |        |        |        |        |        |
|                     | 100    |        |        |        |        |        |        |        |
|                     | 110    |        |        |        |        |        |        |        |
|                     | 120    |        |        |        |        |        |        |        |
|                     | ≥ 130  |        |        |        |        |        |        |        |

\*Note: Silo unloader unloads silage material from the top of the silo. The costs include motor, auger and tripod, but exclude any electrical work such as hookup.

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**Porcelain Silos**

| Diameter (ft.) | Silo Unloader Rate (\$) | Height (ft.) | Rate (\$) |
|----------------|-------------------------|--------------|-----------|
| ≤ 14           |                         | 23           |           |
|                |                         | 32           |           |
|                |                         | 41           |           |
| 17             |                         | 31           |           |
|                |                         | 40           |           |
|                |                         | 49           |           |
| 20             |                         | 28           |           |
|                |                         | 32           |           |
|                |                         | 33           |           |
|                |                         | 38           |           |
|                |                         | 41           |           |
|                |                         | 43           |           |
|                |                         | 50           |           |
|                |                         | 59           |           |
|                |                         | 68           |           |
| 25             |                         | 77           |           |
|                |                         | 87           |           |
|                |                         | 34           |           |
|                |                         | 42           |           |
|                |                         | 43           |           |
|                |                         | 51           |           |
|                |                         | 60           |           |
|                |                         | 69           |           |
| ≥ 31           |                         | 79           |           |
|                |                         | 88           |           |
|                |                         | 70           |           |
|                |                         | 80           |           |
|                |                         | 89           |           |

**Access Piping:** Piping that runs vertically on the outside of the silo.  
Its function is to load the silo with silage.

| Height (ft.) | Rate (\$/linear ft.) |
|--------------|----------------------|
| ≤ 30         |                      |
| 40           |                      |
| 50           |                      |
| 60           |                      |
| 70           |                      |
| 80           |                      |
| 90           |                      |
| ≥ 100        |                      |

**Gunit or Epoxy Interior Finish:**

A lining material placed on the inside of the silo that gives it an airtight seal.

| Diameter (ft.) | Rate (\$/linear ft.) |
|----------------|----------------------|
| ≤ 16           |                      |
| 20             |                      |
| 24             |                      |
| ≥ 30           |                      |

**Roof Adjustment**

| Type    | Rate (\$/sq. ft.) |
|---------|-------------------|
| Flat    |                   |
| No Roof |                   |

**Life Expectancy**

| Type      | Life Expectancy (Years) |
|-----------|-------------------------|
| Concrete  |                         |
| Porcelain |                         |

**Calculation Procedure**

| Description                                             | No. | Page No. |
|---------------------------------------------------------|-----|----------|
| a) Structure Rate                                       | 8.2 | 1-2      |
| b) Accessories Rate (Access Piping)                     | 8.2 | 2        |
| c) Silo Adjustments (Interior Finish)                   | 8.2 | 3        |
| d) Unloader Adjustment                                  | 8.2 | 1-2      |
| e) Roof Adjustment = (e <sub>1</sub> x e <sub>2</sub> ) |     |          |
| e <sub>1</sub> . Roof Area                              |     |          |
| e <sub>2</sub> . Roof Rate                              | 8.2 | 3        |
| f) Value Subtotal = (a + b + c + d + e)                 |     |          |
| g) Incomplete Construction Factor                       | 3.6 | 1        |
| h) Replacement Cost New = f - (f x g)                   |     |          |

After the replacement cost new (RCN) has been calculated, the assessed value for commercial buildings and structures is determined using the calculation procedures in No. 3.2.



Porcelain Silo



Concrete Poured Silo

**Occupancy Description**

A concrete grain annex is located adjacent to a grain elevator and is a building specially designed to store grain. The annex is filled by using the elevator leg to lift the grain, and then using spouting or conveyors to move the grain from the elevator to the annex. The annex is emptied by a variety of clean-out systems onto a conveyor below the annex that returns the grain back to the elevator.

It has a concrete foundation, concrete pad with piles or compacted gravel base. Floor, walls, roof and tunnels are concrete. Bins are self cleaning or will have clean-out equipment installed. Equipment on top of the annex may or may not be enclosed. The reclaim conveyor at the bottom of the annex is typically enclosed in a concrete tunnel.

Concrete annexes are constructed using either the slip form or jump form construction method. The slip form construction method involves pouring concrete into a continuously moving work form. Jump form construction involves pouring concrete into a work form where the concrete is allowed to set in order to accept the next lift. Modern construction practices favour the slip form construction method.

Intersticing is the separation or space between structures. In the case of a concrete annex, intersticing refers to the space between concrete silos. Product may be stored in these spaces.

The rates include foundation, concrete pad, tunnels, concrete structure, steel work, and all equipment (conveyors, spouting, distributors, gates, clean out systems, electrical) that is required to service the building. Rates are based on the slip form construction technique and intersticed bins.

The rates do not include pilings, compacted gravel base, and large concrete pads greater than 30" thick.

**Structural and Equipment Components**

| Volume (bushels)                 | Structural Rate (\$/bushel) | Equipment Rate (\$/bushel) |
|----------------------------------|-----------------------------|----------------------------|
| ≤ 8,000                          |                             | 7.66                       |
| 10,000                           | 38.27                       | 7.37                       |
| 15,000                           | 34.57                       | 6.82                       |
| 20,000                           | 32.18                       | 6.46                       |
| 25,000                           | 30.43                       | 6.19                       |
| 30,000                           | 29.07                       | 6.01                       |
| 40,000                           | 27.06                       | 5.68                       |
| 50,000                           | 25.62                       | 5.46                       |
| 75,000                           | 23.17                       | 5.05                       |
| 100,000                          | 21.52                       | 4.81                       |
| 150,000                          | 19.47                       | 4.47                       |
| 200,000                          | 18.10                       | 4.24                       |
| 250,000                          | 17.12                       | 4.00                       |
| 300,000                          | 16.38                       | 3.92                       |
| 400,000                          | 15.24                       | 3.69                       |
| 500,000                          | 14.41                       | 3.55                       |
| 750,000                          | 13.06                       | 3.27                       |
| 1,000,000                        | 12.10                       | 3.14                       |
| 2,000,000                        | 10.19                       | 2.72                       |
| > 2,000,000                      | 9.24                        | 2.64                       |
| <b>Life Expectancy ...</b> years |                             |                            |

**Foundation:** Compacted Gravel Base, \$3.94 per cubic foot.  
Bulk concrete pad and pilings: See Marshall & Swift  
Valuation Service, Section 51 pages 1 to 4

**Intersticing:** Deduct \$ /bushel where no intersticing.

**Elevating Leg**

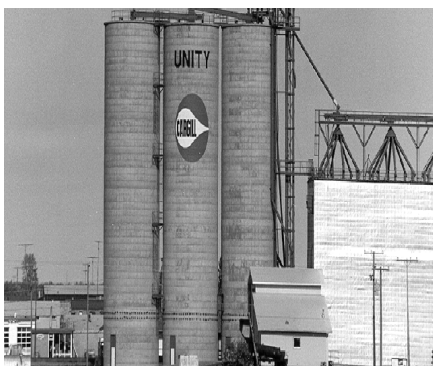
| Description                                                                                        | Rate (\$/unit) |
|----------------------------------------------------------------------------------------------------|----------------|
| Annex licenced capacity < 200,000 bushels; or individual silo licenced capacity < 100,000 bushels. | 265,500        |
| Annex licenced capacity ≥ 200,000 bushels; or individual silo licenced capacity ≥ 100,000 bushels. | 443,500        |

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**Calculation Procedure**

| <b>Description</b>                     | <b>No.</b> | <b>Page No.</b> |
|----------------------------------------|------------|-----------------|
| a) Base Rate = $(a_1 + a_2 - a_3)$     |            |                 |
| a <sub>1</sub> . Structural Rate       | 8.3        | 2               |
| a <sub>2</sub> . Equipment Rate        | 8.3        | 2               |
| a <sub>3</sub> . Intersticing Rate     | 8.3        | 2               |
| b) Building Volume                     | 3.3        | 1-2             |
| c) Value Subtotal = $(a \times b)$     |            |                 |
| d) Incomplete Construction Factor      | 3.6        | 1               |
| e) Value Subtotal = $c - (c \times d)$ |            |                 |
| f) Additive Features = $(f_1 + f_2)$   |            |                 |
| f <sub>1</sub> . Compacted Gravel Base | 8.3        | 2               |
| f <sub>2</sub> . Elevating Leg         | 8.3        | 2               |
| g) Replacement Cost New = $(e + f)$    |            |                 |

After the replacement cost new (RCN) has been calculated, the assessed value for grain elevators and annexes is determined using the calculation procedures in No. 3.2.





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**Occupancy Description**

A crib elevator is a specially designed building that incorporates working space, storage space, and equipment required to receive, weigh, elevate, store, and load grain grown by farmers into railway cars and trucks.

A composite elevator is to be measured the same as the ordinary elevator. The annex or offset bin storage is an integral part of the structure, therefore, its measurements and capacity are included with the elevator.

The rates include pilings, foundation, concrete pad or equivalent, crib structure, workhouse, drive shed, cleaning shed, and all equipment (pits, legs, gates, distributors, conveyors, spouting, dust collection system, clean out systems, car loading systems, electrical) that is required to service the building.

The rates do not include the elevator office and other buildings.

## Commercial Grain Elevators, Annexes and Bins

### Crib Elevator (S831)

8.4

#### Structural and Equipment Components

It has a heavy concrete foundation. Outside walls are generally 2"x6" cribbing with bin partitions of 2"x4" cribbing with metal sheathing or wood siding. Cupola and driveway of frame construction.

| Volume<br>(bushels)                            | Structural<br>Rate<br>(\$/bushel) | Equipment<br>Rate<br>(\$/bushel) | Volume<br>(bushels) | Structural<br>Rate<br>(\$/bushel) | Equipment<br>Rate<br>(\$/bushel) |
|------------------------------------------------|-----------------------------------|----------------------------------|---------------------|-----------------------------------|----------------------------------|
| ≤ 10,000                                       | 21.01                             | 5.26                             | 80,000              | 8.08                              | 2.01                             |
| 15,000                                         | 17.05                             | 4.27                             | 85,000              | 7.89                              | 1.97                             |
| 20,000                                         | 14.86                             | 3.72                             | 90,000              | 7.71                              | 1.95                             |
| 22,000                                         | 14.24                             | 3.56                             | 95,000              | 7.53                              | 1.87                             |
| 24,000                                         | 13.65                             | 3.42                             | 100,000             | 7.35                              | 1.84                             |
| 25,000                                         | 13.34                             | 3.34                             | 105,000             | 7.24                              | 1.82                             |
| 26,000                                         | 13.13                             | 3.29                             | 110,000             | 7.13                              | 1.79                             |
| 28,000                                         | 12.69                             | 3.19                             | 115,000             | 7.03                              | 1.75                             |
| 30,000                                         | 12.28                             | 3.06                             | 120,000             | 6.94                              | 1.74                             |
| 32,000                                         | 11.98                             | 2.99                             | 125,000             | 6.82                              | 1.70                             |
| 34,000                                         | 11.69                             | 2.93                             | 130,000             | 6.72                              | 1.69                             |
| 36,000                                         | 11.38                             | 2.85                             | 135,000             | 6.62                              | 1.66                             |
| 38,000                                         | 11.09                             | 2.77                             | 140,000             | 6.53                              | 1.61                             |
| 40,000                                         | 10.80                             | 2.72                             | 145,000             | 6.42                              | 1.60                             |
| 42,000                                         | 10.59                             | 2.64                             | 150,000             | 6.32                              | 1.59                             |
| 44,000                                         | 10.40                             | 2.59                             | 155,000             | 6.24                              | 1.56                             |
| 46,000                                         | 10.19                             | 2.54                             | 160,000             | 6.19                              | 1.55                             |
| 48,000                                         | 10.01                             | 2.49                             | 165,000             | 6.10                              | 1.54                             |
| 50,000                                         | 9.78                              | 2.46                             | 170,000             | 6.05                              | 1.50                             |
| 52,000                                         | 9.66                              | 2.41                             | 175,000             | 5.96                              | 1.48                             |
| 54,000                                         | 9.55                              | 2.39                             | 180,000             | 5.90                              | 1.48                             |
| 56,000                                         | 9.44                              | 2.36                             | 185,000             | 5.83                              | 1.46                             |
| 58,000                                         | 9.30                              | 2.33                             | 190,000             | 5.75                              | 1.44                             |
| 60,000                                         | 9.18                              | 2.28                             | 195,000             | 5.69                              | 1.43                             |
| 65,000                                         | 8.88                              | 2.22                             | 200,000             | 5.62                              | 1.41                             |
| 70,000                                         | 8.57                              | 2.13                             | 250,000             | 5.16                              | 1.29                             |
| 75,000                                         | 8.27                              | 2.08                             | ≥ 300,000           | 4.84                              | 1.20                             |
| Life Expectancy ... <input type="text"/> years |                                   |                                  |                     |                                   |                                  |

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Calculation Procedure

| Description                                  | No. | Page No. |
|----------------------------------------------|-----|----------|
| a) Base Rate = $(a_1 + a_2)$                 |     |          |
| a <sub>1</sub> . Structural Rate             | 8.4 | 2        |
| a <sub>2</sub> . Equipment Rate              | 8.4 | 2        |
| b) Building Volume                           | 3.3 | 1-2      |
| c) Value Subtotal = $(a \times b)$           |     |          |
| d) Incomplete Construction Factor            | 3.6 | 1        |
| e) Replacement Cost New = $c - (c \times d)$ |     |          |

After the replacement cost new (RCN) has been calculated, the assessed value for grain elevators and annexes is determined using the calculation procedures in No. 3.2.





**Occupancy Description**

A concrete elevator is a specially designed building that incorporates working space, storage space, and equipment required to receive, weigh, elevate, store, and load grain grown by farmers into railway cars and trucks.

It has a concrete foundation, concrete pad with necessary piles or compacted gravel base. Floor, walls, bin roof, workhouse, tunnels are concrete. Equipment on top of the elevator may or may not be enclosed. Bins are self cleaning or will have clean-out equipment installed.

Concrete elevators are constructed using either the slip form or jump form construction method. The slip form construction method involves pouring concrete into a continuously moving work form. Jump form construction involves pouring concrete into a work form where the concrete is allowed to set in order to accept the next lift. Modern construction practices favour the slip form construction method.

Intersticing is the separation or space between structures. In the case of a concrete elevator, intersticing refers to the space between the bins found within the elevator.

The rates include foundation, concrete pad, concrete structure, steel work, and all equipment (pits, legs, gates, distributors, conveyors, spouting, dust collection systems, clean out systems, car loading systems, electrical) that is required to service the building. Rates are based on the slip form construction technique and intersticed bins.

The rates do not include pilings, compacted gravel base, and large concrete pads greater than 30" thick.

**Structural and Equipment Components**

| Volume (bushels)                 | Structural Rate (\$/bushel) | Equipment Rate (\$/bushel) |
|----------------------------------|-----------------------------|----------------------------|
| ≤ 8,000                          |                             | 13.61                      |
| 10,000                           |                             | 13.11                      |
| 15,000                           |                             | 12.28                      |
| 20,000                           | 49.77                       | 11.69                      |
| 25,000                           | 47.08                       | 11.22                      |
| 30,000                           | 45.01                       | 10.93                      |
| 40,000                           | 41.91                       | 10.42                      |
| 50,000                           | 39.62                       | 10.01                      |
| 75,000                           | 35.81                       | 9.38                       |
| 100,000                          | 33.33                       | 8.91                       |
| 150,000                          | 30.10                       | 8.32                       |
| 200,000                          | 28.07                       | 7.99                       |
| 250,000                          | 26.54                       | 7.70                       |
| 300,000                          | 25.34                       | 7.47                       |
| 400,000                          | 23.62                       | 7.11                       |
| 500,000                          | 22.29                       | 6.88                       |
| 750,000                          | 20.16                       | 6.42                       |
| 1,000,000                        | 18.80                       | 6.15                       |
| 2,000,000                        | 15.79                       | 5.46                       |
| > 2,000,000                      | 14.27                       | 5.23                       |
| <b>Life Expectancy ...</b> years |                             |                            |

**Foundation:** Compacted Gravel Base, \$3.94 per cubic foot.  
Bulk concrete pad and pilings: See Marshall & Swift  
Valuation Service, Section 51, pages 1 to 4

**Intersticing:** Deduct \$ /bushel where no intersticing.

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**Calculation Procedure**

| Description                            | No. | Page No. |
|----------------------------------------|-----|----------|
| a) Base Rate = $(a_1 + a_2 - a_3)$     |     |          |
| a <sub>1</sub> . Structural Rate       | 8.5 | 2        |
| a <sub>2</sub> . Equipment Rate        | 8.5 | 2        |
| a <sub>3</sub> . Intersticing Rate     | 8.5 | 2        |
| b) Building Volume                     | 3.3 | 1-2      |
| c) Value Subtotal = $(a \times b)$     |     |          |
| d) Incomplete Construction Factor      | 3.6 | 1        |
| e) Value Subtotal = $c - (c \times d)$ |     |          |
| f) Compacted Gravel Base               | 8.5 | 2        |
| g) Replacement Cost New = $(e + f)$    |     |          |

After the replacement cost new (RCN) has been calculated, the assessed value for grain elevators and annexes is determined using the calculation procedures in No. 3.2.





**Occupancy Description**

A crib grain annex is located adjacent to a grain elevator and is a building specially designed to store grain. The annex is filled by using the elevator leg to lift the grain, and then using spouting or conveyors to move the grain from the elevator to the annex. The annex is emptied by a variety of clean out systems onto a conveyor below the annex that returns the grain back to the elevator.

The rates include pilings, foundation, concrete pad or equivalent, crib structure, and all equipment (conveyors, spouting, distributors, gates, clean-out systems, electrical) that is required to service the building.

**Structural and Equipment Components**

It has a heavy concrete foundation. Outside walls are generally 2"x6" cribbing with bin partitions of 2"x4" cribbing with metal sheathing or wood siding.

| Volume<br>(bushels)                                                                                                  | Structural<br>Rate<br>(\$/bushel) | Equipment<br>Rate<br>(\$/bushel) | Volume<br>(bushels) | Structural<br>Rate<br>(\$/bushel) | Equipment<br>Rate<br>(\$/bushel) |
|----------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------|---------------------|-----------------------------------|----------------------------------|
| ≤ 10,000                                                                                                             | 4.73                              | 2.49                             | 90,000              | 3.97                              | 1.43                             |
| 15,000                                                                                                               | 4.33                              | 2.37                             | 100,000             | 3.97                              | 1.34                             |
| 20,000                                                                                                               | 4.12                              | 2.27                             | 110,000             | 3.97                              | 1.33                             |
| 25,000                                                                                                               | 4.01                              | 2.15                             | 120,000             | 3.97                              | 1.28                             |
| 30,000                                                                                                               | 3.97                              | 2.10                             | 125,000             | 3.97                              | 1.24                             |
| 35,000                                                                                                               | 3.97                              | 2.03                             | 130,000             | 3.97                              | 1.24                             |
| 40,000                                                                                                               | 3.97                              | 2.00                             | 140,000             | 3.97                              | 1.23                             |
| 45,000                                                                                                               | 3.97                              | 1.92                             | 150,000             | 3.97                              | 1.23                             |
| 50,000                                                                                                               | 3.97                              | 1.87                             | 160,000             | 3.97                              | 1.23                             |
| 55,000                                                                                                               | 3.97                              | 1.82                             | 170,000             | 3.97                              | 1.23                             |
| 60,000                                                                                                               | 3.97                              | 1.75                             | 180,000             | 3.97                              | 1.23                             |
| 65,000                                                                                                               | 3.97                              | 1.70                             | 190,000             | 3.97                              | 1.23                             |
| 70,000                                                                                                               | 3.97                              | 1.64                             | 200,000             | 3.97                              | 1.23                             |
| 75,000                                                                                                               | 3.97                              | 1.59                             | 250,000             | 3.97                              | 1.23                             |
| 80,000                                                                                                               | 3.97                              | 1.54                             | ≥ 300,000           | 3.97                              | 1.23                             |
| <b>Life Expectancy ...</b>  years |                                   |                                  |                     |                                   |                                  |

**Elevating Leg:** Add \$265,500/unit.

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## Commercial Grain Elevators, Annexes and Bins

### Crib Annex (S834)

8.6

#### Calculation Procedure

| Description                            | No. | Page No. |
|----------------------------------------|-----|----------|
| a) Base Rate = $(a_1 + a_2)$           |     |          |
| a <sub>1</sub> . Structural Rate       | 8.6 | 1        |
| a <sub>2</sub> . Equipment Rate        | 8.6 | 1        |
| b) Building Volume                     | 3.3 | 1-2      |
| c) Value Subtotal = $(a \times b)$     |     |          |
| d) Incomplete Construction Factor      | 3.6 | 1        |
| e) Value Subtotal = $c - (c \times d)$ |     |          |
| f) Elevating Leg                       | 8.6 | 1        |
| g) Replacement Cost New = $(e + f)$    |     |          |

After the replacement cost new (RCN) has been calculated, the assessed value for grain elevators and annexes is determined using the calculation procedures in No. 3.2.



**Occupancy Description**

A frame grain annex is located adjacent to a grain elevator and is a building specially designed to store grain. The annex is filled by using the elevator leg to lift the grain, and then using spouting or conveyors to move the grain from the elevator to the annex. The annex is emptied by a variety of clean-out systems onto a conveyor below the annex that returns the grain back to the elevator.

The rates include pilings, foundation, concrete pad or equivalent, frame structure, and all equipment (conveyors, spouting, distributors, gates, clean-out systems, electrical) that is required to service the building.

**Structural Components**

It has exterior siding, concrete pad or piers and stringer foundation. Walls have studding 2"x6" - 10", at 12" - 16" on center, depending on the size and height of the annex. The inside wall sheathing is generally of shiplap or its equivalent. The outside walls have criss-cross rods. Roofs are shingled pitch.

**Structural and Equipment Components**

| Volume (bushels) | Structural Rate (\$/bushel) | Equipment Rate (\$/bushel) |
|------------------|-----------------------------|----------------------------|
| ≤ 10,000         | 3.73                        | 1.97                       |
| 15,000           | 3.42                        | 1.87                       |
| 20,000           | 3.25                        | 1.79                       |
| 25,000           | 3.16                        | 1.70                       |
| 30,000           | 3.15                        | 1.66                       |
| 35,000           | 3.15                        | 1.60                       |
| 40,000           | 3.15                        | 1.56                       |
| 45,000           | 3.15                        | 1.54                       |
| 50,000           | 3.15                        | 1.48                       |
| 55,000           | 3.15                        | 1.43                       |
| 60,000           | 3.15                        | 1.39                       |
| 65,000           | 3.15                        | 1.34                       |
| 70,000           | 3.15                        | 1.30                       |
| 75,000           | 3.15                        | 1.24                       |
| 80,000           | 3.15                        | 1.20                       |
| 90,000           | 3.15                        | 1.14                       |
| ≥100,000         | 3.15                        | 1.07                       |

**Life Expectancy:**  years

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## Commercial Grain Elevators, Annexes and Bins

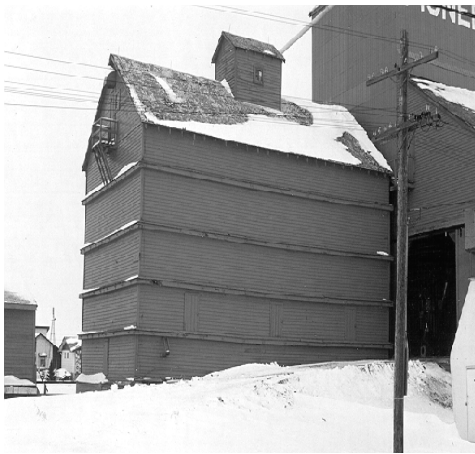
### Frame Annex (S835)

8.7

#### Calculation Procedure

| Description                                  | No. | Page No. |
|----------------------------------------------|-----|----------|
| a) Base Rate = $(a_1 + a_2)$                 |     |          |
| a <sub>1</sub> . Structural Rate             | 8.7 | 1        |
| a <sub>2</sub> . Equipment Rate              | 8.7 | 1        |
| b) Building Volume                           | 3.3 | 1-2      |
| c) Value Subtotal = $(a \times b)$           |     |          |
| d) Incomplete Construction Factor            | 3.6 | 1        |
| e) Replacement Cost New = $c - (c \times d)$ |     |          |

After the replacement cost new (RCN) has been calculated, the assessed value for grain elevators and annexes is determined using the calculation procedures in No. 3.2.



**Occupancy Description**

Corrugated steel flat bottomed for dry storage of grain or other products. These bins will be more heavily engineered with thicker walls and additional reinforcements (stiffeners) to withstand repeated filling, emptying, stirring and mixing. These bins are designed for commercial and industrial use.

**Low Density Materials:** Most grains (wheat, barley, oats), saw dust.

**Average Density Materials:** Fertilizer, sand and potash.

**High Density Materials:** Portland cement and limestone.

**Structural Components**

| Volume<br>(bushels) | Volume<br>(cu. ft.) | Density (\$/bushel) |         |      |
|---------------------|---------------------|---------------------|---------|------|
|                     |                     | Low                 | Average | High |
| ≤ 1,000             | 1,244               |                     |         |      |
| 1,500               | 1,867               |                     |         |      |
| 2,000               | 2,489               |                     |         |      |
| 3,000               | 3,733               |                     |         |      |
| 4,000               | 4,978               |                     |         |      |
| 5,000               | 6,222               |                     |         |      |
| 6,000               | 7,466               |                     |         |      |
| 7,000               | 8,711               |                     |         |      |
| 8,000               | 9,955               |                     |         |      |
| 9,000               | 11,200              |                     |         |      |
| 10,000              | 12,444              |                     |         |      |
| 15,000              | 18,666              |                     |         |      |
| 20,000              | 24,888              |                     |         |      |
| 25,000              | 31,110              |                     |         |      |
| 30,000              | 37,332              |                     |         |      |
| 40,000              | 49,776              |                     |         |      |
| 50,000              | 62,220              |                     |         |      |
| 60,000              | 74,664              |                     |         |      |
| 70,000              | 87,108              |                     |         |      |
| 80,000              | 99,552              |                     |         |      |
| 90,000              | 111,996             |                     |         |      |
| ≥100,000            | 124,440             |                     |         |      |

**Foundation:** Add \$  per cubic foot of concrete slab.

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**Calculation Procedure**

| Description                                        | No. | Page No. |
|----------------------------------------------------|-----|----------|
| a) Base Rate                                       |     |          |
| a <sub>1</sub> . Bin Rate                          | 8.8 | 1        |
| b) Building Volume                                 | 3.3 | 1-2      |
| c) Value Subtotal = (a x b)                        |     |          |
| d) Foundation = (d <sub>1</sub> x d <sub>2</sub> ) |     |          |
| d <sub>1</sub> . Foundation Volume                 | 3.3 | 1-2      |
| d <sub>2</sub> . Foundation Rate                   | 8.8 | 1        |
| e) Value Subtotal = (c + d)                        |     |          |
| f) Incomplete Construction Factor                  | 3.6 | 1        |
| g) Replacement Cost New = e - (e x f)              |     |          |

After the replacement cost new (RCN) has been calculated, the assessed value for commercial buildings and structures is determined using the calculation procedures in No. 3.2.



**Occupancy Description**

Smooth wall and corrugated steel hopper bins for dry storage of grain or other products. These are multi-purpose heavy duty bins with thicker walls and additional reinforcements to withstand repeated filling, emptying, stirring or mixing. These bins are designed to store and handle fertilizer, grain, feed and seed. Their versatility extends to coal, sand and other free-flowing, dry granular commodity for commercial and industrial use.

The rates include bin, support structure and concrete pilings.

**Low Density Materials:** Most grains (wheat, barley, oats) and saw dust.

**Average Density Materials:** Fertilizer, sand and potash.

**High Density Materials:** Portland cement and limestone

**Structural Components**

| Volume<br>(bushels) | Volume<br>(cu. ft.) | Density (\$/bushel) |         |      |
|---------------------|---------------------|---------------------|---------|------|
|                     |                     | Low                 | Average | High |
| ≤ 500               | 622                 |                     |         |      |
| 1,000               | 1,244               |                     |         |      |
| 1,500               | 1,867               |                     |         |      |
| 2,000               | 2,489               |                     |         |      |
| 3,000               | 3,733               |                     |         |      |
| 4,000               | 4,978               |                     |         |      |
| 5,000               | 6,222               |                     |         |      |
| 6,000               | 7,466               |                     |         |      |
| 7,000               | 8,711               |                     |         |      |
| 8,000               | 9,955               |                     |         |      |
| 9,000               | 11,200              |                     |         |      |
| 10,000              | 12,444              |                     |         |      |
| 15,000              | 18,666              |                     |         |      |
| ≥ 20,000            | 24,888              |                     |         |      |

**Calculation Procedure**

| Description                           | No. | Page No. |
|---------------------------------------|-----|----------|
| a) Base Rate                          |     |          |
| a <sub>1</sub> . Bin Rate             | 8.9 | 1        |
| b) Building Volume                    | 3.3 | 1-2      |
| c) Value Subtotal = (a x b)           |     |          |
| d) Incomplete Construction Factor     | 3.6 | 1        |
| e) Replacement Cost New = c - (c x d) |     |          |

After the replacement cost new (RCN) has been calculated, the assessed value for commercial buildings and structures is determined using the calculation procedures in No. 3.2.



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**Occupancy Description**

Steel and corrugated steel flat bottomed utility-type bins for dry storage of grain or other products. Light duty bins with lighter gauged walls and minimal reinforcements. These bins are designed for general farm grain storage or light uses and will generally have a minimal concrete foundation and floor. They will typically be filled by portable augers and may require portable unloading equipment.

The rates include bin, manhole, door and concrete slab. These bins do not include costs for unloading auger systems or aeration fans.

**Structural Components****Base Rates**

| Volume<br>(bushels) | Rate (\$/bushel) |
|---------------------|------------------|
| ≤ 1,000             |                  |
| 1,500               |                  |
| 2,000               |                  |
| 2,500               |                  |
| 3,000               |                  |
| 4,000               |                  |
| 5,000               |                  |
| 6,000               |                  |
| 7,000               |                  |
| 8,000               |                  |
| 9,000               |                  |
| 10,000              |                  |
| 15,000              |                  |
| 20,000              |                  |
| 25,000              |                  |
| 30,000              |                  |
| 40,000              |                  |
| ≥ 50,000            |                  |

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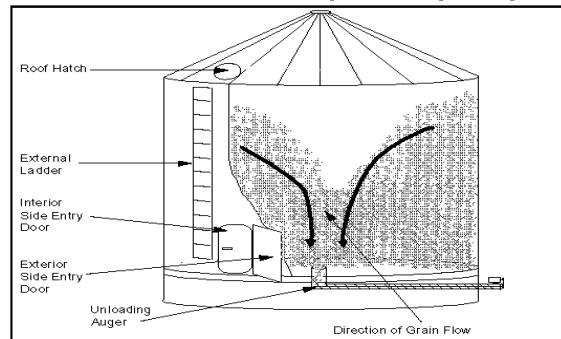
Calculation Procedure

| Description                           | No.  | Page No. |
|---------------------------------------|------|----------|
| a) Base Rate                          | 8.10 | 1        |
| b) Building Volume                    | 3.3  | 1-2      |
| c) Value Subtotal = (a x b)           |      |          |
| d) Percentage Incomplete Construction | 3.6  | 1        |
| e) Replacement Cost New = c - (c x d) |      |          |

After the replacement cost new (RCN) has been calculated, the assessed value for commercial buildings and structures is determined using the calculation procedures in No. 3.2.



FIGURE 1. Grain bin structure and direction of grain flow during unloading



**Occupancy Description**

Smooth wall or corrugated steel hopper bins for dry storage of grain or other products. Light duty bins with thinner walls and minimal reinforcements. These bins are designed for general farm grain storage or light uses.

The rates are averages of typical hoppers with roof, manhole and ladder, including steel structural supports and concrete footings. The capacity in tons is figured at 40 pounds per bushel.

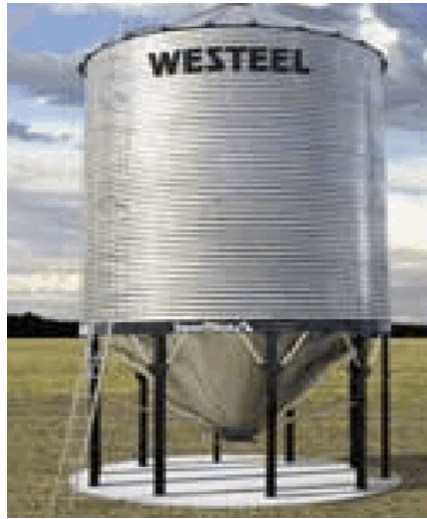
**Structural Components****Base Rates (\$/Bushel)**

| Volume<br>(bushels) | Capacity<br>(Tons) | Rate<br>(\$/bushel) |
|---------------------|--------------------|---------------------|
| ≤ 500               | < 12               |                     |
| 750                 | 18                 |                     |
| 1000                | 25                 |                     |
| 1500                | 37                 |                     |
| 2,000               | 50                 |                     |
| 2,500               | 62                 |                     |
| 3,000               | 75                 |                     |
| 3,500               | 87                 |                     |
| 4,000               | 100                |                     |
| 4,500               | 112                |                     |
| 5,000               | 125                |                     |
| 6,000               | 150                |                     |
| 7,000               | 175                |                     |
| 8,000               | 200                |                     |
| 9,000               | 225                |                     |
| 10,000              | 250                |                     |
| > 10,000            | > 250              |                     |

**Calculation Procedure**

| Description                           | No.  | Page No. |
|---------------------------------------|------|----------|
| a) Base Rate                          | 8.11 | 1        |
| b) Building Volume                    | 3.3  | 1-2      |
| c) Value Subtotal = (a x b)           |      |          |
| d) Percentage Incomplete Construction | 3.6  | 1        |
| e) Replacement Cost New = c - (c x d) |      |          |

After the replacement cost new (RCN) has been calculated, the assessed value for commercial buildings and structures is determined using the calculation procedures in No. 3.2.



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**Occupancy Description**

A steel bin grain annex is located adjacent to a grain elevator and is a building specially designed to store grain. The annex is filled by using the elevator leg to lift the grain, and then using spouting or conveyors to move the grain from the elevator to the annex. The annex is emptied by a variety of clean-out systems onto a conveyor under the annex that returns the grain back to the elevator.

A steel annex has a flat bottom with a concrete foundation, piles or compacted gravel base, and concrete pad/floor. Its bin construction is typically commercial grade corrugated bolted steel. Bin sweeps are used to completely empty the bin. The reclaim conveyor is typically underground and may be enclosed in a concrete tunnel. A conveyor or spout from the elevator is used to load the annex. A distribution system and multiple conveyors may be present at properties with multi-bin arrangements.

The rates include pilings or compacted gravel base, foundation, tunnels, concrete pad/floor, steel structure, catwalks and ladders, and all equipment (conveyors, spouting, gates, clean-out systems, electrical) that is required to service the building.

**Structural and Equipment Components****Structural Rate**

| Volume (bushels) | Structural Rate (\$/bushel) | Volume (bushels) | Structural Rate (\$/bushel) | Volume (bushels) | Structural Rate (\$/bushel) |
|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|
| ≤ 10,000         | 8.31                        | 45,000           | 7.03                        | 125,000          | 7.03                        |
| 15,000           | 7.63                        | 50,000           | 7.03                        | 150,000          | 7.03                        |
| 20,000           | 7.24                        | 60,000           | 7.03                        | 175,000          | 7.03                        |
| 25,000           | 7.05                        | 70,000           | 7.03                        | 200,000          | 7.03                        |
| 30,000           | 7.03                        | 80,000           | 7.03                        | > 200,000        | 6.99                        |
| 35,000           | 7.03                        | 90,000           | 7.03                        |                  |                             |
| 40,000           | 7.03                        | 100,000          | 7.03                        |                  |                             |

**Equipment Rate**

| Volume (bushels) | Equipment Rate (\$/bushel) | Volume (bushels) | Equipment Rate (\$/bushel) | Volume (bushels) | Equipment Rate (\$/bushel) |
|------------------|----------------------------|------------------|----------------------------|------------------|----------------------------|
| ≤ 10,000         | 4.21                       | 45,000           | 3.21                       | 125,000          | 2.10                       |
| 15,000           | 4.02                       | 50,000           | 3.14                       | 150,000          | 2.06                       |
| 20,000           | 3.81                       | 60,000           | 2.95                       | 175,000          | 2.06                       |
| 25,000           | 3.61                       | 70,000           | 2.75                       | 200,000          | 2.06                       |
| 30,000           | 3.54                       | 80,000           | 2.54                       | > 200,000        | 2.06                       |
| 35,000           | 3.42                       | 90,000           | 2.42                       |                  |                            |
| 40,000           | 3.35                       | 100,000          | 2.24                       |                  |                            |

Life Expectancy:  years

## Commercial Grain Elevators, Annexes and Bins

### Steel Annex (S844)

8.12

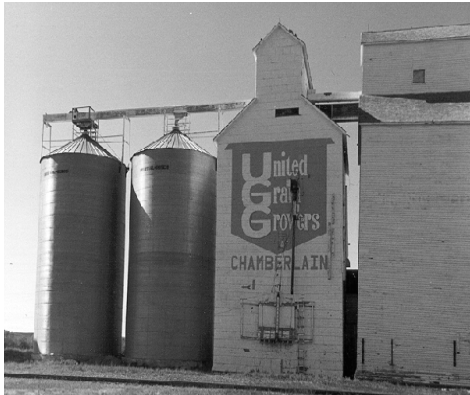
#### Elevating Leg

| Description                                                   | Rate (\$/unit) |
|---------------------------------------------------------------|----------------|
| Individual annex licenced capacity is < 100,000 bushels.      | 265,500        |
| Individual annex licenced capacity is $\geq$ 100,000 bushels. | 443,500        |

#### Calculation Procedure

| Description                              | No.  | Page No. |
|------------------------------------------|------|----------|
| a) Base Rate = $(a_1 + a_2)$             |      |          |
| a <sub>1</sub> . Structural Rate         | 8.12 | 1        |
| a <sub>2</sub> . Equipment Rate          | 8.12 | 1        |
| b) Building Volume                       | 3.3  | 1-2      |
| c) Value Subtotal = $(a \times b)$       |      |          |
| d) Incomplete Construction Factor        | 3.6  | 1        |
| e) Value Subtotal = $c - (c \times d)$   |      |          |
| f) Additional Features (f <sub>1</sub> ) |      |          |
| f <sub>1</sub> . Elevating Leg           | 8.12 | 2        |
| g) Replacement Cost New = $(e + f)$      |      |          |

After the replacement cost new (RCN) has been calculated, the assessed value for grain elevators and annexes is determined using the calculation procedures in No. 3.2.



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**Occupancy Description**

A steel hoppered bin annex is located adjacent to a grain elevator and is a building specially designed to store grain. The annex is filled by using the elevator leg to lift the grain, and then using spouting or conveyors to move the grain from the elevator to the annex. The annex is emptied onto a conveyor beneath the hopper that returns the grain back to the elevator.

Hopper bottomed annexes have concrete foundation and piles or compacted gravel base. The area under the hopper is typically covered with gravel or concrete pad/floor. Bin construction is typically commercial grade corrugated bolted steel. Hopper construction is typically steel. The reclaim conveyor is typically above ground and hangs from the hopper. A distribution system and multiple conveyors may be present at properties with multi-bin arrangements.

The rates include pilings or compacted gravel base, foundation, tunnels, concrete pad/floor, steel structure, catwalks and ladders, and all equipment (conveyors, spouting, gates, clean-out systems, electrical) that is required to service the building.

**Structural and Equipment Components**

| Volume (bushels) | Structural Rate (\$/bushel) | Equipment Rate (\$/bushel) |
|------------------|-----------------------------|----------------------------|
| ≤ 10,000         | 12.79                       | 3.67                       |
| 15,000           | 11.52                       | 3.49                       |
| 20,000           | 11.30                       | 3.27                       |
| 25,000           | 11.13                       | 3.11                       |
| 30,000           | 11.13                       | 2.99                       |
| 35,000           | 11.13                       | 2.95                       |
| 40,000           | 11.13                       | 2.78                       |
| 45,000           | 11.13                       | 2.71                       |
| 50,000           | 11.13                       | 2.71                       |
| ≥ 55,000         | 11.13                       | 2.71                       |

**Life Expectancy:**  years

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**Elevating Leg**

| Description                                              | Rate (\$/unit) |
|----------------------------------------------------------|----------------|
| Individual annex licenced capacity is < 100,000 bushels. | 265,500        |
| Individual annex licenced capacity is ≥ 100,000 bushels. | 443,500        |

**Calculation Procedure**

| Description                                       | No.  | Page No. |
|---------------------------------------------------|------|----------|
| a) Base Rate = (a <sub>1</sub> + a <sub>2</sub> ) |      |          |
| a <sub>1</sub> . Structural Rate                  | 8.13 | 1        |
| a <sub>2</sub> . Equipment Rate                   | 8.13 | 1        |
| b) Building Volume                                | 3.3  | 1-2      |
| c) Value Subtotal = (a x b)                       |      |          |
| d) Incomplete Construction Factor                 | 3.6  | 1        |
| e) Value Subtotal = c - (c x d)                   |      |          |
| f) Additional Features (f <sub>1</sub> )          |      |          |
| f <sub>1</sub> . Elevating Leg                    | 8.13 | 2        |
| g) Replacement Cost New = (e + f)                 |      |          |

After the replacement cost new (RCN) has been calculated, the assessed value for grain elevators and annexes is determined using the calculation procedures in No. 3.2.



**Occupancy Description**

A steel bin elevator is a complex of hopper and/or flat bottomed, smooth wall or steel corrugated bins that share common grain handling equipment. A steel bin elevator has specially designed buildings that incorporate working space, storage space, and equipment required to receive, weigh, elevate, store, and load grain grown by farmers into railway cars and/or trucks. Common applications for this code include general commercial grain handling and storage such as a licenced primary elevator or unlicenced elevator, seed cleaning/processing plant, dehy plant, fertilizer facility, pelleting plant, feed mill, and other similar facilities.

Bins have a concrete foundation, piles or compacted gravel base. Flat bottomed bins have a concrete pad/floor. Bin construction is typically commercial grade corrugated bolted steel. Various types of systems are used to clean out flat bottomed bins. Reclaim conveyors are typically underground and enclosed in a concrete tunnel, however the conveyors may be above ground for hopper bins and hang from the hopper.

The bin rates include pilings or compacted gravel base, foundation, tunnels, concrete pad/floor, steel structure, catwalks, and ladders. The equipment rates include pits, legs, gates, distributors, conveyors, spouting, dust control systems, clean out systems, car loading systems and electrical systems that are required to service the building.

**Structural and Equipment Components****Bins**

| Bin Volume (bushels)   | Flat Bottomed (\$/bushel) | Hopper Bottomed (\$/bushel) |
|------------------------|---------------------------|-----------------------------|
| ≤ 10,000               | 8.31                      | 12.72                       |
| 15,000                 | 7.63                      | 11.56                       |
| 20,000                 | 7.23                      | 11.26                       |
| 25,000                 | 7.03                      | 11.09                       |
| ≥ 30,000               | 6.99                      | 11.09                       |
| Life Expectancy: years |                           |                             |

**Equipment**

| Elevator Volume (bushels) | Rate (\$/bushel) | Elevator Volume (bushels) | Rate (\$/bushel) |
|---------------------------|------------------|---------------------------|------------------|
| ≤ 75,000                  | 8.62             | 400,000                   | 6.52             |
| 100,000                   | 8.19             | 500,000                   | 6.31             |
| 150,000                   | 7.65             | 750,000                   | 5.89             |
| 200,000                   | 7.35             | 1,000,000                 | 5.64             |
| 250,000                   | 7.05             | 2,000,000                 | 5.00             |
| 300,000                   | 6.87             | > 2,000,000               | 4.81             |
| Life Expectancy: years    |                  |                           |                  |

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Calculation Procedure

| Description                                       | No.  | Page No. |
|---------------------------------------------------|------|----------|
| a) Base Rate                                      |      |          |
| a <sub>1</sub> . Bin Rate                         | 8.14 | 1        |
| b) Bin Volume                                     | 3.3  | 1-2      |
| c) Value Subtotal = (a <sub>1</sub> x b)          |      |          |
| d) Equipment = (d <sub>1</sub> x d <sub>2</sub> ) |      |          |
| d <sub>1</sub> . Equipment Rate                   | 8.14 | 1        |
| d <sub>2</sub> . Elevator Volume                  | 3.3  | 1-2      |
| e) Value Subtotal = (c + d)                       |      |          |
| f) Incomplete Construction Factor                 | 3.6  | 1        |
| g) Replacement Cost New = e - (e x f)             |      |          |

After the replacement cost new (RCN) has been calculated, the assessed value for grain elevators and annexes is determined using the calculation procedures in No. 3.2.

