RESIDENTIAL HOUSE AND PARCEL: APN 012-012-129 AND 131 = 17.53 acres

395K Residential Purchase + 440K Remodel in 2024+175K Addition of Garage and Master Suite = $1,010,000.
Solar = $61,340
Generator = $13,285
Water Softener = $4,500
Rock Hillside Removal = $6,500
Septic and Leachfield = $13,000
Asphalt and Coating of Driveway = $11,000
Gate Repairs and Controller = $5,500
Radiant Heat Rebuild = $10,000
Floor Tiles = $ 6,500
House Painting (Interior and Exterior) = $31,000
Relocation and Repair of Propane Tank = $2,300
Tile Shower = $10,350
Rain Gutter on Roof during Remodels =

$3,800

Metal Storage Shed Purchase and Set Up = $850
Mini-splits = $12,190
Well Pump and Repairs = $9,251

TOTAL = $1,211,366

Actual Deductible = $1,211,366 + $500K One time Exemption = $1,711,366 as Capital Gains Exemption.

MIDDLE PARCEL APN 012-012-128, 012-012-130, and 010-019-047 = 43.69 acres
Converted to Commercial:

Purchase Price = $110,000

Property grading for farming = $63,960
Rocked Roadway = $3,800
Lot Line Adjustment (2) = $12,500
Metal Building = $156,000
Water System for Fire Suppression = $12,000
Water Tanks = $6,700
Electrical System = $55,982
Concrete Stairs to River = $21,000
Rock Work above River = $22,000
Campsite 3 Shade Structures and Infrastructure = $9,923
Trenching for Water and Electricity = $3,750
Grading for Solar Trailer Install and Campsites = $13,790

TOTAL = $491,405

Depreciated = $80,000
Balance = $411,405

UPPER PARCEL APN 010-019-046 = 55.34 acres Commercial:

Purchase Price = $450,000

Home Repairs, Addition, and Remodel after purchase= $225,000

Costs to Complete Blue Mountain Reserve Development Planning = $45,000

Cost to Develop Cannabis Farm for 2016 and 2017 Grows = $275,000

Costs to Expand and Develop Cannabis Farm for 2019 and 2020 Season = $187,000

Repairs to Rental Trailers = $14,000

Office Building = $46,000

Water System = $12,000

Water Tanks = $14,500

Rewiring Electrical Systems in Shop = $5,500

2 Wells and Dousing= $25,500

Gate Development = $4,500

Septic Systems (2) = $21,000

Falling Dead Hazard Trees = $3,500
Ford Tractor = $5,000
John Deere Tractor = $24,238
John Deere Gator = $14,775
Case Backhoe = $37,950
Kubota 4×4 = $22,550
Gasoline Generators = $2,300
Connex Storage Containers (7) = $6,150

TOTAL = $1,441,463
Depreciated approximately $520,000
Balance = $921,463

2 Parcel Total for Capital Gains Deduction =
$411,405 + $921,463 = $1,332,868

Total Approximate Costs and Investment
in all 3 Parcels = $3,144,234