

BLACK HILLS POWER, INC.
VEGETATION MANAGEMENT COST ANALYSIS
APRIL 1, 2010 THROUGH JUNE 30, 2012

Exhibit CJK-1

Line No.	FERC Account	Account Description	(a) Total Company Per Books	(b) SD Allocation Percentage (Note 1)	(c) (a) * (b) SD Total
1		<i>April 1, 2010 - March 31, 2011</i>			
2					
3	593000	Distribution Maintenance: Overhead Lines	<u>1,232,329</u>	94.675%	<u>1,166,708</u>
4					
5					
6		<i>April 1, 2011 - March 31, 2012</i>			
7					
8	593000	Distribution Maintenance: Overhead Lines	<u>1,579,548</u>	94.675%	<u>1,495,437</u>
9					
10					
11		<i>July 1, 2011 - June 30, 2012 (Rate Case Test Year)</i>			
12					
13	593000	Distribution Maintenance: Overhead Lines	<u>1,491,605</u>	94.675%	<u>1,412,177</u>
14					
15		Note 1: Percentage is derived from the jurisdictional allocation on Schedule N-1.			