

EXHIBIT JJSR-1

BLACK HILLS POWER
CHEYENNE PRAIRIE GENERATING STATION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEYENNE PRAIRIE - COMBINED CYCLE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 10-2054						
NET SALVAGE PERCENT.. -4						
2014	7,028,693.10	94,809		7,309,841	38.06	192,061
	7,028,693.10	94,809		7,309,841		192,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.1 2.73

BLACK HILLS POWER
CHEYENNE PRAIRIE GENERATING STATION

ACCOUNT 342 FUEL HOLDERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEYENNE PRAIRIE - COMBINED CYCLE						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 10-2054						
NET SALVAGE PERCENT...-4						
2014	10,543,039.65	154,713		10,964,761	34.94	313,817
	10,543,039.65	154,713		10,964,761		313,817
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.9 2.98

BLACK HILLS POWER
CHEYENNE PRAIRIE GENERATING STATION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEYENNE PRAIRIE - COMBINED CYCLE						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 10-2054						
NET SALVAGE PERCENT.. -4						
2014	38,657,812.05	531,901		40,204,125	35.05	1,147,051
	38,657,812.05	531,901		40,204,125		1,147,051
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.0 2.97

BLACK HILLS POWER
CHEYENNE PRAIRIE GENERATING STATION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEYENNE PRAIRIE - COMBINED CYCLE						
INTERIM SURVIVOR CURVE.. IOWA 40-S2						
PROBABLE RETIREMENT YEAR.. 10-2054						
NET SALVAGE PERCENT.. -4						
2014	10,543,039.65	156,248		10,964,761	34.60	316,901
	10,543,039.65	156,248		10,964,761		316,901
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.6	3.01

BLACK HILLS POWER
CHEYENNE PRAIRIE GENERATING STATION

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHEYENNE PRAIRIE - COMBINED CYCLE						
INTERIM SURVIVOR CURVE.. IOWA 30-S1.5						
PROBABLE RETIREMENT YEAR.. 10-2054						
NET SALVAGE PERCENT.. -4						
2014	3,514,346.55	62,828		3,654,920	28.59	127,839
	3,514,346.55	62,828		3,654,920		127,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.6 3.64