BLACK HILLS POWER, INC.
Ben French, Neil Simpson I, Osage General Plant and Accumulated Depreciation
For the Test Year Ended September 30, 2013

Line No.	Description	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	13 month average
1	**Ben French**														
2	Plant in Service	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73	46,411.73
3	Accumulated Depreciation	11,777.01	12,307.84	12,845.13	12,756.91	13,283.64	13,803.34	14,358.22	14,878.66	15,399.25	15,919.98	16,440.39	16,961.44	17,482.60	14,478.03
4	Net General Plant	34,634.72	34,103.89	33,566.60	33,654.82	33,128.09	32,608.39	32,053.51	31,533.07	31,012.48	30,491.75	29,971.34	29,450.29	28,929.13	31,933.70
5															
6	**Neil Simpson I**														
7	Plant in Service	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18	107,371.18
8	Accumulated Depreciation	30,302.98	33,824.57	35,341.91	36,073.09	37,284.00	38,519.19	39,372.88	40,574.31	41,797.44	42,991.83	44,167.55	45,360.27	46,550.85	39,396.99
9	Net General Plant	77,068.20	73,546.61	72,029.27	71,298.09	70,087.18	68,851.99	67,998.30	66,796.87	65,573.74	64,379.35	63,203.63	62,010.91	60,820.33	67,974.19
10															
11	**Osage**														
12	Plant in Service	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99	28,689.99
13	Accumulated Depreciation	8,752.85	9,295.25	9,652.46	9,629.96	9,955.50	10,279.88	10,585.25	10,906.71	11,230.28	11,551.22	11,870.25	12,191.18	12,511.95	10,647.13
14	Net General Plant	19,937.14	19,394.74	19,037.53	19,060.03	18,734.49	18,410.11	18,104.74	17,783.28	17,459.71	17,138.77	16,819.74	16,498.81	16,178.04	18,042.86
15															