



**ANALYSIS G-2B**  
**Investment in Plant**  
**For the year ended June 30, 2023**

	<u>June 30, 2022</u>	<u>Additions</u>	<u>June 30, 2023</u>	<u>Accumulated Depreciation</u>	<u>Book Value June 30, 2023</u>
<b>Educational plant --</b>					
Land and non-structural improvements	\$ 4,757,598		\$ 4,757,598	\$ -	\$ 4,757,598
Administration building	4,631,371		4,631,371	4,016,435	614,936
Biological science museum	144,730		144,730	115,784	28,946
Business administration - education building	5,710,101		5,710,101	5,194,030	516,071
Blacksmith shop	6,400		6,400	5,920	480
Caspiana house	100,000		100,000	100,000	-
Caspiana house - kitchen	9,657		9,657	9,657	-
Central utilities plant	1,185,367		1,185,367	1,185,367	-
Circle of excellence	250,000		250,000	100,000	150,000
Doctor house	13,260		13,260	13,260	-
Fine arts building	73,262		73,262	73,262	-
Health and physical education building	6,193,057	59,403	6,252,460	5,704,024	548,436
Liberal arts - classroom building	2,364,573	280,000	2,644,573	2,371,573	273,000
Maintenance and receiving building	36,631		36,631	36,631	-
Maintenance building	164,012		164,012	164,012	-
Noel memorial library	11,336,717		11,336,717	8,274,144	3,062,573
Noel memorial library - parking lot	361,101		361,101	199,606	161,495
Old library building	4,525,161	227,593	4,752,754	2,457,209	2,295,545
Old BSU Building / KDAQ Public Radio	827,340		827,340	266,616	560,724
Radio station - KPXI	348,318		348,318	43,540	304,778
Red river research station	430,696		430,696	139,976	290,720
Science - classroom building	6,325,247	25,179	6,350,426	4,174,361	2,176,065
Storage building	60,433		60,433	60,433	-
Thrasher house	44,845		44,845	44,845	-
Webb commissary	45,791		45,791	45,791	-
<b>Total educational plant</b>	<b>49,945,668</b>	<b>592,175</b>	<b>50,537,843</b>	<b>34,796,476</b>	<b>15,741,367</b>
<b>Auxiliary plant --</b>					
Athletic Complex	-	246,733	246,733	12,337	234,396
Baseball field	9,930	495,943	505,873	32,244	473,629
Baseball locker room	569,789		569,789	42,611	527,178
Concession building	245,929		245,929	116,816	129,113
Soccer building	587,245		587,245	43,646	543,599
University center	3,731,279	9,105	3,740,384	3,431,078	309,306
<b>Total auxiliary plant</b>	<b>5,144,172</b>	<b>751,781</b>	<b>5,895,953</b>	<b>3,678,732</b>	<b>2,217,221</b>
<b>Equipment-unallocated --</b>					
Movable items	10,358,488 A	807,904 B	11,166,392	8,554,193	2,612,199
Library books	9,407,607	42,834	9,450,441	9,391,140	59,301
<b>Total equipment</b>	<b>19,766,095</b>	<b>850,738</b>	<b>20,616,833</b>	<b>17,945,333</b>	<b>2,671,500</b>
<b>Total</b>	<b>\$ 74,855,935</b>	<b>\$ 2,194,694</b>	<b>\$ 77,050,629</b>	<b>\$ 56,420,541</b>	<b>\$ 20,630,088</b>

A. \$10,358,488 consists of \$10,310,128 beginning balance plus a prior period adjustment of \$48,360.

B. \$807,904 consists of \$935,617 in additions less (\$127,713) in retirements.