

**Personal Property
Depreciation Schedules and
Trend Tables**

2022

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Personal Property Depreciation Schedules

These schedules are effective from January 1, ~~2021~~ 2022 through December 31, ~~2021~~ 2022.¹

All supplies are valued at 100% of the acquired cost.

All books and instructional videos in professional libraries are valued at \$6.00 each.

Locally assessed television cable system transmission line is valued at \$2,000 per mile.

Locally assessed television cable system service drops are valued at \$25 each.

All downhole equipment, such as sucker rods, tubing, casing, and submersible pumps, installed in oil and gas wells as of January 1 is *exempt from taxation*.

Downhole equipment *not* installed in an oil or gas well as of the January 1 assessment date is *taxable*.

Items of farm machinery and equipment valued below \$100 are exempt from taxation.

Rental video tapes and digital video disks

| YEAR NEW/ACQUIRED | TRENDED % GOOD |
|---------------------------------------|----------------|
| 2020 <u>2021</u> | 25 |
| 2019 <u>2020</u> | 15 |
| 2018 <u>2019</u> and older | 10 |

Computerized Equipment

Used for computerized equipment such as computers, peripheral equipment that cannot function independently of a computer, computerized medical equipment, and gaming machines.

| YEAR NEW/ ACQUIRED | % GOOD | TREND FACTOR | % GOOD | TRENDED % GOOD |
|-----------------------------|-------------------|-----------------|-------------------|-------------------|
| 2020 <u>2021</u> | 70 | 1.000 | 70 | 70 |
| 2019 <u>2020</u> | 45 | 1.009-1.041 | 45 | 45 <u>47</u> |
| 2018 <u>2019</u> | 20 | 1.042-1.053 | 20 | 21 |
| 2017 <u>2018</u> | 10 | 1.072-1.087 | 10 | 11 |
| older | 5 | 1.089-1.118 | 5 | 5 <u>6</u> |

¹ ARM 42.21.154 and ARM 42.21.155 <http://www.mtrules.org/>

Office and Commercial Equipment

Used for non-computerized equipment such as office equipment and furnishings, specialized medical equipment, janitorial equipment, coin-operated washers and dryers, beauty and barber shop equipment, tanning beds, furnishings for hotels, motels, rental apartments, rental homes, nursing home and other care facilities, and locally assessed cable tv dishes and other similar equipment.

| YEAR NEW/ ACQUIRED | % GOOD | TREND FACTOR | % GOOD | TRENDED % GOOD |
|-------------------------|--------|--------------------|-----------|---------------------|
| <u>2020</u> <u>2021</u> | 85 | 1.000 | <u>85</u> | 85 |
| <u>2019</u> <u>2020</u> | 69 | 1.009 <u>1.041</u> | <u>69</u> | <u>70</u> <u>72</u> |
| <u>2018</u> <u>2019</u> | 52 | 1.042 <u>1.053</u> | <u>52</u> | <u>54</u> <u>55</u> |
| <u>2017</u> <u>2018</u> | 34 | 1.072 <u>1.087</u> | <u>34</u> | <u>36</u> <u>37</u> |
| <u>2016</u> <u>2017</u> | 23 | 1.089 <u>1.118</u> | <u>23</u> | <u>25</u> <u>26</u> |
| older | 18 | 1.088 <u>1.136</u> | <u>18</u> | 20 |

Furniture, Fixtures, and Miscellaneous Equipment

Used for all other commercial furniture and fixtures such as handheld and non-handheld shop and construction tools and equipment, medical and dental chairs and tables, theater equipment, survey equipment, billboards and signage, garbage bins, coin-operated pool and other game tables, gas pumps, bar and restaurant equipment and furnishings, bowling alleys and equipment, excepting auto-scorers which have a four-year depreciation, photo and developing equipment, mortuary equipment, safes, security systems, port-a-potties, locally assessed cable tv towers, ski lift equipment including aerial lifts, surface lifts, portable lifts and tows including the towers, cables, ropes, sheave assemblies, the conveying devices, power units, and all accessories and other similar equipment.

| YEAR NEW/ ACQUIRED | % GOOD | TREND FACTOR | % GOOD | TRENDED % GOOD |
|-------------------------|--------|--------------------|-----------|---------------------|
| <u>2020</u> <u>2021</u> | 92 | 1.000 | <u>92</u> | 92 |
| <u>2019</u> <u>2020</u> | 84 | 1.004 <u>1.052</u> | <u>84</u> | <u>84</u> <u>88</u> |
| <u>2018</u> <u>2019</u> | 76 | 1.040 <u>1.058</u> | <u>76</u> | <u>79</u> <u>80</u> |
| <u>2017</u> <u>2018</u> | 67 | 1.076 <u>1.096</u> | <u>67</u> | <u>72</u> <u>73</u> |
| <u>2016</u> <u>2017</u> | 58 | 1.097 <u>1.134</u> | <u>58</u> | <u>64</u> <u>66</u> |
| <u>2015</u> <u>2016</u> | 49 | 1.088 <u>1.156</u> | <u>49</u> | <u>53</u> <u>57</u> |
| <u>2014</u> <u>2015</u> | 39 | 1.098 <u>1.147</u> | <u>39</u> | <u>43</u> <u>45</u> |
| <u>2013</u> <u>2014</u> | 30 | 1.113 <u>1.158</u> | <u>30</u> | <u>33</u> <u>35</u> |
| <u>2012</u> <u>2013</u> | 24 | 1.122 <u>1.172</u> | <u>24</u> | <u>27</u> <u>28</u> |
| <u>2011</u> <u>2012</u> | 21 | 1.154 <u>1.182</u> | <u>21</u> | <u>24</u> <u>25</u> |
| older | 20 | 1.190 <u>1.216</u> | <u>20</u> | 24 |

Wheeled Seismograph Units

An 80 percent wholesale factor is used for wheeled seismograph units.

| YEAR NEW/ ACQUIRED | % GOOD | TREND FACTOR | % GOOD | WHOLESALE FACTOR | WHOLESALE TRENDED % GOOD |
|-------------------------|--------|-----------------|------------|---------------------|--------------------------------|
| <u>2021</u> <u>2022</u> | 400 | 1.000 | <u>100</u> | 80 | 80 |
| <u>2020</u> <u>2021</u> | 85 | 1.000 | <u>85</u> | 80 | 68 |
| <u>2019</u> <u>2020</u> | 69 | 1.004 1.049 | <u>69</u> | 80 | <u>55</u> <u>58</u> |
| <u>2018</u> <u>2019</u> | 52 | 1.048 1.054 | <u>52</u> | 80 | 44 |
| <u>2017</u> <u>2018</u> | 34 | 1.077 1.100 | <u>34</u> | 80 | <u>29</u> <u>30</u> |
| <u>2016</u> <u>2017</u> | 23 | 1.090 1.131 | <u>23</u> | 80 | <u>20</u> <u>21</u> |
| older | 48 | 1.079 1.145 | <u>18</u> | 80 | 16 |

Seismograph Allied Equipment

| YEAR NEW/ ACQUIRED | % GOOD | TREND FACTOR | % GOOD | TRENDED % GOOD |
|-------------------------|--------|-----------------|------------|---------------------|
| <u>2021</u> <u>2022</u> | 400 | 1.000 | <u>100</u> | 100 |
| <u>2020</u> <u>2021</u> | 85 | 1.000 | <u>85</u> | 85 |
| <u>2019</u> <u>2020</u> | 69 | 1.004 1.049 | <u>69</u> | <u>69</u> <u>72</u> |
| <u>2018</u> <u>2019</u> | 52 | 1.048 1.054 | <u>52</u> | <u>54</u> <u>55</u> |
| <u>2017</u> <u>2018</u> | 34 | 1.077 1.100 | <u>34</u> | 37 |
| <u>2016</u> <u>2017</u> | 23 | 1.090 1.131 | <u>23</u> | <u>25</u> <u>26</u> |
| older | 48 | 1.079 1.145 | <u>18</u> | <u>49</u> <u>21</u> |

Self-Propelled Wheeled Workover and Service Rigs

An 80 percent wholesale factor is used for wheeled self-propelled workover and service rigs.

| YEAR NEW/ ACQUIRED | % GOOD | TREND FACTOR | % GOOD | WHOLESALE FACTOR | WHOLESALE TRENDED % GOOD |
|-------------------------|--------|-----------------|------------|---------------------|--------------------------------|
| <u>2021</u> <u>2022</u> | 400 | 1.000 | <u>100</u> | 80 | 80 |
| <u>2020</u> <u>2021</u> | 92 | 1.000 | <u>92</u> | 80 | 74 |
| <u>2019</u> <u>2020</u> | 84 | 1.004 1.049 | <u>84</u> | 80 | <u>67</u> <u>71</u> |
| <u>2018</u> <u>2019</u> | 76 | 1.048 1.054 | <u>76</u> | 80 | 64 |
| <u>2017</u> <u>2018</u> | 67 | 1.077 1.100 | <u>67</u> | 80 | <u>58</u> <u>59</u> |
| <u>2016</u> <u>2017</u> | 58 | 1.090 1.131 | <u>58</u> | 80 | <u>54</u> <u>52</u> |
| <u>2015</u> <u>2016</u> | 49 | 1.079 1.145 | <u>49</u> | 80 | <u>42</u> <u>45</u> |
| <u>2014</u> <u>2015</u> | 39 | 1.088 1.133 | <u>39</u> | 80 | <u>34</u> <u>35</u> |
| <u>2013</u> <u>2014</u> | 30 | 1.104 1.143 | <u>30</u> | 80 | <u>26</u> <u>27</u> |
| <u>2012</u> <u>2013</u> | 24 | 1.103 1.156 | <u>24</u> | 80 | <u>24</u> <u>22</u> |
| <u>2011</u> <u>2012</u> | 21 | 1.133 1.158 | <u>21</u> | 80 | 19 |
| older | 20 | 1.163 1.190 | <u>20</u> | 80 | 19 |

Drill Rigs

| YEAR NEW/ ACQUIRED | % GOOD | TREND FACTOR | % GOOD | TRENDED % GOOD |
|-------------------------------|---------------|-------------------------|---------------|---------------------------|
| 2021 <u>2022</u> | 400 | 1.000 | <u>100</u> | 100 |
| 2020 <u>2021</u> | 92 | 1.000 | <u>92</u> | 92 |
| 2019 <u>2020</u> | 84 | 1.004 <u>1.049</u> | <u>84</u> | 84 <u>88</u> |
| 2018 <u>2019</u> | 76 | 1.048 <u>1.054</u> | <u>76</u> | 80 |
| 2017 <u>2018</u> | 67 | 1.077 <u>1.100</u> | <u>67</u> | 72 <u>74</u> |
| 2016 <u>2017</u> | 58 | 1.090 <u>1.131</u> | <u>58</u> | 63 <u>66</u> |
| 2015 <u>2016</u> | 49 | 1.079 <u>1.145</u> | <u>49</u> | 53 <u>56</u> |
| 2014 <u>2015</u> | 39 | 1.088 <u>1.133</u> | <u>39</u> | 42 <u>44</u> |
| 2013 <u>2014</u> | 30 | 1.104 <u>1.143</u> | <u>30</u> | 33 <u>34</u> |
| 2012 <u>2013</u> | 24 | 1.103 <u>1.156</u> | <u>24</u> | 26 <u>28</u> |
| 2011 <u>2012</u> | 21 | 1.133 <u>1.158</u> | <u>21</u> | 24 |
| older | 20 | 1.163 <u>1.190</u> | <u>20</u> | 23 <u>24</u> |

Oil and Gas Field Machinery and Equipment

| YEAR NEW/ ACQUIRED | % GOOD | TREND FACTOR | % GOOD | TRENDED % GOOD |
|-------------------------------|---------------|-------------------------|---------------|---------------------------|
| 2021 <u>2022</u> | 400 | 1.000 | <u>100</u> | 100 |
| 2020 <u>2021</u> | 95 | 1.000 | <u>95</u> | 95 |
| 2019 <u>2020</u> | 90 | 1.004 <u>1.049</u> | <u>90</u> | 90 <u>94</u> |
| 2018 <u>2019</u> | 85 | 1.048 <u>1.054</u> | <u>85</u> | 89 <u>90</u> |
| 2017 <u>2018</u> | 79 | 1.077 <u>1.100</u> | <u>79</u> | 85 <u>87</u> |
| 2016 <u>2017</u> | 73 | 1.090 <u>1.131</u> | <u>73</u> | 80 <u>83</u> |
| 2015 <u>2016</u> | 68 | 1.079 <u>1.145</u> | <u>68</u> | 73 <u>78</u> |
| 2014 <u>2015</u> | 62 | 1.088 <u>1.133</u> | <u>62</u> | 67 <u>70</u> |
| 2013 <u>2014</u> | 55 | 1.104 <u>1.143</u> | <u>55</u> | 64 <u>63</u> |
| 2012 <u>2013</u> | 49 | 1.103 <u>1.156</u> | <u>49</u> | 54 <u>57</u> |
| 2011 <u>2012</u> | 43 | 1.133 <u>1.158</u> | <u>43</u> | 49 <u>50</u> |
| 2010 <u>2011</u> | 37 | 1.163 <u>1.190</u> | <u>37</u> | 43 <u>44</u> |
| 2009 <u>2010</u> | 31 | 1.147 <u>1.222</u> | <u>31</u> | 36 <u>38</u> |
| 2008 <u>2009</u> | 26 | 1.187 <u>1.205</u> | <u>26</u> | 31 |
| 2007 <u>2008</u> | 23 | 1.244 <u>1.247</u> | <u>23</u> | 29 |
| 2006 <u>2007</u> | 21 | 1.314 <u>1.304</u> | <u>21</u> | 28 <u>27</u> |
| older | 20 | 1.384 <u>1.380</u> | <u>20</u> | 28 |

Farm Machinery & Equipment and Leased & Rental Tanks

A 50 percent wholesale factor is used for farm machinery and equipment and leased and rental tanks.

| YEAR NEW/ ACQUIRED | % GOOD | TREND FACTOR | % GOOD | WHOLESALE FACTOR | WHOLESALE TRENDED % GOOD |
|-------------------------|--------|--------------------|------------|---------------------|--------------------------------|
| <u>2021</u> <u>2022</u> | 100 | 1.000 | <u>100</u> | 50 | 50 |
| <u>2020</u> <u>2021</u> | 97 | 1.000 | <u>97</u> | 50 | 49 |
| <u>2019</u> <u>2020</u> | 93 | 1.004 <u>1.052</u> | <u>93</u> | 50 | 47 <u>49</u> |
| <u>2018</u> <u>2019</u> | 90 | 1.040 <u>1.058</u> | <u>90</u> | 50 | 47 <u>48</u> |
| <u>2017</u> <u>2018</u> | 86 | 1.076 <u>1.096</u> | <u>86</u> | 50 | 46 <u>47</u> |
| <u>2016</u> <u>2017</u> | 82 | 1.097 <u>1.134</u> | <u>82</u> | 50 | 45 <u>46</u> |
| <u>2015</u> <u>2016</u> | 78 | 1.088 <u>1.156</u> | <u>78</u> | 50 | 42 <u>45</u> |
| <u>2014</u> <u>2015</u> | 74 | 1.098 <u>1.147</u> | <u>74</u> | 50 | 41 <u>42</u> |
| <u>2013</u> <u>2014</u> | 70 | 1.113 <u>1.158</u> | <u>70</u> | 50 | 39 <u>41</u> |
| <u>2012</u> <u>2013</u> | 65 | 1.122 <u>1.172</u> | <u>65</u> | 50 | 36 <u>38</u> |
| <u>2011</u> <u>2012</u> | 60 | 1.154 <u>1.182</u> | <u>60</u> | 50 | 35 |
| <u>2010</u> <u>2011</u> | 55 | 1.190 <u>1.216</u> | <u>55</u> | 50 | 33 |
| <u>2009</u> <u>2010</u> | 50 | 1.181 <u>1.254</u> | <u>50</u> | 50 | 30 <u>31</u> |
| <u>2008</u> <u>2009</u> | 45 | 1.215 <u>1.244</u> | <u>45</u> | 50 | 27 <u>28</u> |
| <u>2007</u> <u>2008</u> | 40 | 1.263 <u>1.280</u> | <u>40</u> | 50 | 25 <u>26</u> |
| <u>2006</u> <u>2007</u> | 35 | 1.332 <u>1.331</u> | <u>35</u> | 50 | 23 |
| <u>2005</u> <u>2006</u> | 31 | 1.393 <u>1.403</u> | <u>31</u> | 50 | 22 |
| <u>2004</u> <u>2005</u> | 27 | 1.498 <u>1.468</u> | <u>27</u> | 50 | 20 |
| <u>2003</u> <u>2004</u> | 24 | 1.550 <u>1.579</u> | <u>24</u> | 50 | 19 |
| <u>2002</u> <u>2003</u> | 22 | 1.576 <u>1.634</u> | <u>22</u> | 50 | 17 <u>18</u> |
| <u>2001</u> <u>2002</u> | 21 | 1.586 <u>1.661</u> | <u>21</u> | 50 | 17 |
| older | 20 | 1.599 <u>1.671</u> | <u>20</u> | 50 | 16 <u>17</u> |

DOR Farm Machinery Manual Trend-Up Factors

Use the DOR Farm Machinery Manual to value equipment with a year new of **1998** and **1999**.

For equipment with a year new of **2000** and **newer**, use the DOR Farm Machinery Manual to value equipment, then multiply the value by the trend factor for the year new of the item.

| YEAR NEW/ACQUIRED | TREND-UP FACTOR |
|--------------------------|-------------------------------|
| <u>2021</u> | <u>1.721</u> |
| 2020 | 1.633 <u>1.635</u> |
| 2019 | 1.627 |
| 2018 | 1.571 |
| 2017 | 1.518 |
| 2016 | 1.489 |
| 2015 | 1.501 |
| 2014 | 1.487 |
| 2013 | 1.468 |
| 2012 | 1.456 |
| 2011 | 1.416 |
| 2010 | 1.373 |
| 2009 | 1.383 |
| 2008 | 1.344 |
| 2007 | 1.293 |
| 2006 | 1.227 |
| 2005 | 1.172 |
| 2004 | 1.090 |
| 2003 | 1.053 |
| 2002 | 1.036 |
| 2001 | 1.030 |
| 2000 | 1.021 |

Proposed

Trend-Up Chart for Farm Machinery and Equipment

| Year | Trend Factor |
|-------------|----------------------|
| 2021 | <u>1827.5</u> |
| 2020 | 4734.1 <u>1736.4</u> |
| 2019 | 1727.8 |
| 2018 | 1667.7 |
| 2017 | 1612.2 |
| 2016 | 1580.9 |
| 2015 | 1593.7 |
| 2014 | 1578.8 |
| 2013 | 1558.7 |
| 2012 | 1545.9 |
| 2011 | 1503.2 |
| 2010 | 1457.4 |
| 2009 | 1468.6 |
| 2008 | 1427.3 |
| 2007 | 1373.3 |
| 2006 | 1302.3 |
| 2005 | 1244.5 |
| 2004 | 1157.3 |
| 2003 | 1118.6 |
| 2002 | 1100.0 |
| 2001 | 1093.4 |
| 2000 | 1084.3 |
| 1999 | 1065.0 |
| 1998 | 1061.8 |
| 1997 | 1052.7 |
| 1996 | 1036.0 |
| 1995 | 1020.4 |
| 1994 | 985.0 |
| 1993 | 958.0 |
| 1992 | 939.8 |
| 1991 | 928.5 |
| 1990 | 910.2 |

| Year | Trend Factor |
|-------------|--------------|
| 1989 | 886.5 |
| 1988 | 841.4 |
| 1987 | 806.9 |
| 1986 | 795.4 |
| 1985 | 787.9 |
| 1984 | 776.4 |
| 1983 | 755.8 |
| 1982 | 742.4 |
| 1981 | 709.2 |
| 1980 | 642.8 |
| 1979 | 584.4 |
| 1978 | 534.7 |
| 1977 | 497.1 |
| 1976 | 472.1 |
| 1975 | 444.3 |
| 1974 | 398.4 |
| 1973 | 344.1 |
| 1972 | 332.1 |
| 1971 | 321.3 |
| 1970 | 303.3 |
| 1969 | 285.1 |
| 1968 | 273.2 |
| 1967 | 262.9 |
| 1966 | 252.5 |
| 1965 | 244.9 |
| 1964 | 241.8 |
| 1963 | 239.2 |
| 1962 | 238.5 |
| 1961 | 237.2 |
| 1960 | 237.7 |
| 1959 | 234.9 |

Trend-Down Chart for Farm Machinery and Equipment (continued)

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | | |
|----------------------|--------------------|-------------|------|------|------|------|------|------|------|------|------|------|------|--|
| | <u>2022</u> | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | |
| <u>2022</u> | 1.00 | | | | | | | | | | | | | |
| 2021 | | 1.00 | | | | | | | | | | | | |
| 2020 | | <u>0.95</u> | 1.00 | | | | | | | | | | | |
| 2019 | | <u>0.95</u> | 0.96 | 1.00 | | | | | | | | | | |
| 2018 | | <u>0.91</u> | 0.93 | 0.97 | 1.00 | | | | | | | | | |
| 2017 | | <u>0.88</u> | 0.91 | 0.93 | 0.97 | 1.00 | | | | | | | | |
| 2016 | | <u>0.87</u> | 0.92 | 0.92 | 0.96 | 0.98 | 1.00 | | | | | | | |
| 2015 | | <u>0.87</u> | 0.91 | 0.92 | 0.96 | 0.99 | 1.01 | 1.00 | | | | | | |
| 2014 | | <u>0.86</u> | 0.90 | 0.91 | 0.95 | 0.98 | 1.00 | 0.99 | 1.00 | | | | | |
| 2013 | | <u>0.85</u> | 0.89 | 0.90 | 0.94 | 0.97 | 0.99 | 0.98 | 0.99 | 1.00 | | | | |
| 2012 | | <u>0.85</u> | 0.87 | 0.90 | 0.93 | 0.96 | 0.98 | 0.97 | 0.98 | 0.99 | 1.00 | | | |
| 2011 | | <u>0.82</u> | 0.84 | 0.87 | 0.91 | 0.94 | 0.95 | 0.94 | 0.96 | 0.97 | 0.97 | 1.00 | | |
| 2010 | | <u>0.80</u> | 0.85 | 0.84 | 0.88 | 0.91 | 0.92 | 0.91 | 0.93 | 0.94 | 0.94 | 0.98 | 1.00 | |
| 2009 | | <u>0.80</u> | 0.82 | 0.85 | 0.89 | 0.91 | 0.93 | 0.92 | 0.93 | 0.94 | 0.95 | 0.98 | 1.01 | |
| 2008 | | <u>0.78</u> | 0.79 | 0.83 | 0.86 | 0.89 | 0.90 | 0.89 | 0.91 | 0.92 | 0.92 | 0.96 | 0.98 | |
| 2007 | | <u>0.75</u> | 0.75 | 0.80 | 0.83 | 0.85 | 0.87 | 0.86 | 0.87 | 0.88 | 0.89 | 0.92 | 0.95 | |
| 2006 | | <u>0.71</u> | 0.72 | 0.75 | 0.79 | 0.81 | 0.83 | 0.82 | 0.83 | 0.84 | 0.84 | 0.87 | 0.90 | |
| 2005 | | <u>0.68</u> | 0.67 | 0.72 | 0.75 | 0.77 | 0.79 | 0.78 | 0.79 | 0.80 | 0.81 | 0.83 | 0.86 | |
| 2004 | | <u>0.63</u> | 0.65 | 0.67 | 0.70 | 0.72 | 0.73 | 0.73 | 0.74 | 0.74 | 0.75 | 0.78 | 0.80 | |
| 2003 | | <u>0.61</u> | 0.63 | 0.65 | 0.68 | 0.70 | 0.71 | 0.70 | 0.71 | 0.72 | 0.72 | 0.75 | 0.77 | |
| 2002 | | <u>0.60</u> | 0.63 | 0.64 | 0.66 | 0.68 | 0.70 | 0.69 | 0.70 | 0.71 | 0.71 | 0.74 | 0.76 | |
| 2001 | | <u>0.60</u> | 0.63 | 0.63 | 0.66 | 0.68 | 0.69 | 0.69 | 0.69 | 0.70 | 0.71 | 0.73 | 0.75 | |
| 2000 | | <u>0.59</u> | 0.61 | 0.63 | 0.66 | 0.67 | 0.69 | 0.68 | 0.69 | 0.70 | 0.70 | 0.73 | 0.75 | |
| 1999 | | <u>0.58</u> | 0.61 | 0.62 | 0.64 | 0.66 | 0.67 | 0.67 | 0.68 | 0.68 | 0.69 | 0.71 | 0.73 | |
| 1998 | | <u>0.58</u> | 0.61 | 0.61 | 0.64 | 0.66 | 0.67 | 0.67 | 0.67 | 0.68 | 0.68 | 0.71 | 0.73 | |
| 1997 | | <u>0.58</u> | 0.60 | 0.61 | 0.64 | 0.66 | 0.67 | 0.66 | 0.67 | 0.68 | 0.68 | 0.71 | 0.72 | |
| 1996 | | <u>0.57</u> | 0.59 | 0.60 | 0.63 | 0.64 | 0.66 | 0.65 | 0.66 | 0.67 | 0.67 | 0.69 | 0.71 | |
| 1995 | | <u>0.56</u> | 0.57 | 0.59 | 0.62 | 0.64 | 0.65 | 0.64 | 0.65 | 0.66 | 0.66 | 0.68 | 0.70 | |
| 1994 | | <u>0.54</u> | 0.55 | 0.57 | 0.60 | 0.61 | 0.62 | 0.62 | 0.63 | 0.63 | 0.64 | 0.66 | 0.68 | |
| 1993 | | <u>0.52</u> | 0.54 | 0.55 | 0.58 | 0.60 | 0.61 | 0.60 | 0.61 | 0.62 | 0.62 | 0.64 | 0.66 | |
| 1992 | | <u>0.51</u> | 0.54 | 0.54 | 0.57 | 0.58 | 0.60 | 0.59 | 0.60 | 0.60 | 0.61 | 0.63 | 0.65 | |
| 1991 | | <u>0.51</u> | 0.52 | 0.54 | 0.56 | 0.58 | 0.59 | 0.58 | 0.59 | 0.60 | 0.60 | 0.62 | 0.64 | |
| 1990 | | <u>0.50</u> | 0.51 | 0.53 | 0.55 | 0.57 | 0.58 | 0.57 | 0.58 | 0.58 | 0.59 | 0.61 | 0.63 | |
| 1989 | | <u>0.49</u> | 0.49 | 0.51 | 0.54 | 0.55 | 0.56 | 0.56 | 0.56 | 0.57 | 0.57 | 0.59 | 0.61 | |
| 1988 | | <u>0.46</u> | 0.47 | 0.49 | 0.51 | 0.52 | 0.53 | 0.53 | 0.53 | 0.54 | 0.54 | 0.56 | 0.58 | |
| 1987 | | <u>0.44</u> | 0.46 | 0.47 | 0.49 | 0.50 | 0.51 | 0.51 | 0.51 | 0.52 | 0.52 | 0.54 | 0.56 | |
| 1986 | | <u>0.44</u> | 0.45 | 0.46 | 0.48 | 0.50 | 0.50 | 0.50 | 0.51 | 0.51 | 0.52 | 0.53 | 0.55 | |
| 1985 | | <u>0.43</u> | 0.45 | 0.46 | 0.48 | 0.49 | 0.50 | 0.49 | 0.50 | 0.51 | 0.51 | 0.53 | 0.54 | |
| 1984 | | <u>0.42</u> | 0.44 | 0.45 | 0.47 | 0.48 | 0.49 | 0.49 | 0.49 | 0.50 | 0.50 | 0.52 | 0.53 | |
| 1983 | | <u>0.41</u> | 0.43 | 0.44 | 0.46 | 0.47 | 0.48 | 0.47 | 0.48 | 0.49 | 0.49 | 0.51 | 0.52 | |
| 1982 | | <u>0.41</u> | 0.41 | 0.43 | 0.45 | 0.46 | 0.47 | 0.47 | 0.47 | 0.48 | 0.48 | 0.50 | 0.51 | |
| 1981 | | <u>0.39</u> | 0.37 | 0.41 | 0.43 | 0.44 | 0.45 | 0.44 | 0.45 | 0.46 | 0.46 | 0.47 | 0.49 | |
| 1980 | | <u>0.35</u> | 0.34 | 0.37 | 0.39 | 0.40 | 0.41 | 0.40 | 0.41 | 0.41 | 0.42 | 0.43 | 0.44 | |
| 1979 | | <u>0.32</u> | 0.31 | 0.34 | 0.35 | 0.36 | 0.37 | 0.37 | 0.37 | 0.38 | 0.38 | 0.39 | 0.40 | |
| 1978 | | <u>0.29</u> | 0.29 | 0.31 | 0.32 | 0.33 | 0.34 | 0.34 | 0.34 | 0.34 | 0.35 | 0.36 | 0.37 | |
| 1977 | | <u>0.27</u> | 0.27 | 0.29 | 0.30 | 0.31 | 0.32 | 0.31 | 0.32 | 0.32 | 0.32 | 0.33 | 0.34 | |
| 1976 | | <u>0.26</u> | 0.26 | 0.27 | 0.29 | 0.29 | 0.30 | 0.30 | 0.30 | 0.30 | 0.31 | 0.32 | 0.33 | |
| 1975 | | <u>0.24</u> | 0.23 | 0.26 | 0.27 | 0.28 | 0.28 | 0.28 | 0.28 | 0.29 | 0.29 | 0.30 | 0.31 | |
| 1974 | | <u>0.22</u> | 0.20 | 0.23 | 0.24 | 0.25 | 0.25 | 0.25 | 0.25 | 0.26 | 0.26 | 0.27 | 0.27 | |
| 1973 | | <u>0.19</u> | 0.19 | 0.20 | 0.21 | 0.21 | 0.22 | 0.22 | 0.22 | 0.22 | 0.22 | 0.23 | 0.24 | |
| 1972 | | <u>0.18</u> | 0.19 | 0.19 | 0.20 | 0.21 | 0.21 | 0.21 | 0.21 | 0.21 | 0.22 | 0.22 | 0.23 | |
| 1971 | | <u>0.18</u> | 0.17 | 0.19 | 0.19 | 0.20 | 0.20 | 0.20 | 0.20 | 0.21 | 0.21 | 0.22 | 0.22 | |
| 1970 | | <u>0.17</u> | 0.16 | 0.18 | 0.18 | 0.19 | 0.19 | 0.19 | 0.19 | 0.19 | 0.20 | 0.20 | 0.21 | |
| 1969 | | <u>0.16</u> | 0.16 | 0.17 | 0.17 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.19 | 0.20 | |
| 1968 | | <u>0.15</u> | 0.15 | 0.16 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.18 | 0.18 | 0.18 | 0.19 | |
| 1967 | | <u>0.14</u> | 0.15 | 0.15 | 0.16 | 0.16 | 0.17 | 0.16 | 0.17 | 0.17 | 0.17 | 0.18 | 0.18 | |
| 1966 | | | 0.15 | 0.15 | 0.15 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.17 | 0.18 | |

Trend-Down Chart for Farm Machinery and Equipment (continued)

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | | |
|----------------------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | |
| 2009 | 1.00 | | | | | | | | | | | | | |
| 2008 | 0.97 | 1.00 | | | | | | | | | | | | |
| 2007 | 0.93 | 0.97 | 1.00 | | | | | | | | | | | |
| 2006 | 0.88 | 0.92 | 0.95 | 1.00 | | | | | | | | | | |
| 2005 | 0.84 | 0.88 | 0.91 | 0.96 | 1.00 | | | | | | | | | |
| 2004 | 0.78 | 0.82 | 0.85 | 0.90 | 0.93 | 1.00 | | | | | | | | |
| 2003 | 0.76 | 0.79 | 0.82 | 0.87 | 0.90 | 0.98 | 1.00 | | | | | | | |
| 2002 | 0.75 | 0.78 | 0.80 | 0.85 | 0.89 | 0.96 | 0.99 | 1.00 | | | | | | |
| 2001 | 0.74 | 0.77 | 0.80 | 0.85 | 0.88 | 0.95 | 0.98 | 0.99 | 1.00 | | | | | |
| 2000 | 0.73 | 0.77 | 0.79 | 0.84 | 0.88 | 0.95 | 0.97 | 0.99 | 0.99 | 1.00 | | | | |
| 1999 | 0.72 | 0.75 | 0.78 | 0.82 | 0.86 | 0.93 | 0.96 | 0.98 | 0.98 | 0.99 | 1.00 | | | |
| 1998 | 0.72 | 0.75 | 0.78 | 0.82 | 0.86 | 0.93 | 0.95 | 0.97 | 0.97 | 0.98 | 1.00 | 1.00 | | |
| 1997 | 0.71 | 0.74 | 0.77 | 0.82 | 0.85 | 0.92 | 0.94 | 0.96 | 0.96 | 0.97 | 0.99 | 0.99 | 1.00 | |
| 1996 | 0.70 | 0.73 | 0.76 | 0.80 | 0.84 | 0.90 | 0.93 | 0.94 | 0.95 | 0.96 | 0.97 | 0.98 | 0.99 | |
| 1995 | 0.69 | 0.72 | 0.75 | 0.79 | 0.82 | 0.89 | 0.91 | 0.93 | 0.93 | 0.94 | 0.96 | 0.96 | 0.97 | |
| 1994 | 0.67 | 0.70 | 0.72 | 0.76 | 0.79 | 0.86 | 0.88 | 0.90 | 0.90 | 0.91 | 0.93 | 0.93 | 0.94 | |
| 1993 | 0.65 | 0.68 | 0.70 | 0.74 | 0.77 | 0.84 | 0.86 | 0.87 | 0.88 | 0.89 | 0.90 | 0.90 | 0.91 | |
| 1992 | 0.64 | 0.67 | 0.69 | 0.73 | 0.76 | 0.82 | 0.84 | 0.86 | 0.86 | 0.87 | 0.88 | 0.89 | 0.89 | |
| 1991 | 0.63 | 0.66 | 0.68 | 0.72 | 0.75 | 0.81 | 0.83 | 0.85 | 0.85 | 0.86 | 0.87 | 0.87 | 0.88 | |
| 1990 | 0.62 | 0.64 | 0.67 | 0.70 | 0.73 | 0.79 | 0.82 | 0.83 | 0.83 | 0.84 | 0.86 | 0.86 | 0.87 | |
| 1989 | 0.60 | 0.63 | 0.65 | 0.69 | 0.72 | 0.77 | 0.79 | 0.81 | 0.81 | 0.82 | 0.83 | 0.84 | 0.84 | |
| 1988 | 0.57 | 0.60 | 0.62 | 0.65 | 0.68 | 0.73 | 0.75 | 0.77 | 0.77 | 0.78 | 0.79 | 0.79 | 0.80 | |
| 1987 | 0.55 | 0.57 | 0.59 | 0.62 | 0.65 | 0.70 | 0.72 | 0.74 | 0.74 | 0.75 | 0.76 | 0.76 | 0.77 | |
| 1986 | 0.54 | 0.56 | 0.58 | 0.62 | 0.64 | 0.69 | 0.71 | 0.72 | 0.73 | 0.74 | 0.75 | 0.75 | 0.76 | |
| 1985 | 0.53 | 0.56 | 0.58 | 0.61 | 0.64 | 0.69 | 0.71 | 0.72 | 0.72 | 0.73 | 0.74 | 0.74 | 0.75 | |
| 1984 | 0.53 | 0.55 | 0.57 | 0.60 | 0.63 | 0.68 | 0.70 | 0.71 | 0.71 | 0.72 | 0.73 | 0.73 | 0.74 | |
| 1983 | 0.51 | 0.53 | 0.55 | 0.59 | 0.61 | 0.66 | 0.68 | 0.69 | 0.69 | 0.70 | 0.71 | 0.71 | 0.72 | |
| 1982 | 0.50 | 0.53 | 0.54 | 0.58 | 0.60 | 0.65 | 0.66 | 0.68 | 0.68 | 0.69 | 0.70 | 0.70 | 0.71 | |
| 1981 | 0.48 | 0.50 | 0.52 | 0.55 | 0.57 | 0.62 | 0.64 | 0.65 | 0.65 | 0.66 | 0.67 | 0.67 | 0.68 | |
| 1980 | 0.44 | 0.45 | 0.47 | 0.50 | 0.52 | 0.56 | 0.58 | 0.59 | 0.59 | 0.59 | 0.60 | 0.61 | 0.61 | |
| 1979 | 0.40 | 0.41 | 0.43 | 0.45 | 0.47 | 0.51 | 0.52 | 0.53 | 0.53 | 0.54 | 0.55 | 0.55 | 0.56 | |
| 1978 | 0.36 | 0.38 | 0.39 | 0.41 | 0.43 | 0.47 | 0.48 | 0.49 | 0.49 | 0.49 | 0.50 | 0.50 | 0.51 | |
| 1977 | 0.34 | 0.35 | 0.36 | 0.39 | 0.40 | 0.43 | 0.45 | 0.45 | 0.45 | 0.46 | 0.47 | 0.47 | 0.47 | |
| 1976 | 0.32 | 0.33 | 0.35 | 0.37 | 0.38 | 0.41 | 0.42 | 0.43 | 0.43 | 0.44 | 0.44 | 0.44 | 0.45 | |
| 1975 | 0.30 | 0.31 | 0.33 | 0.34 | 0.36 | 0.39 | 0.40 | 0.40 | 0.41 | 0.41 | 0.42 | 0.42 | 0.42 | |
| 1974 | 0.27 | 0.28 | 0.29 | 0.31 | 0.32 | 0.35 | 0.36 | 0.36 | 0.36 | 0.37 | 0.37 | 0.38 | 0.38 | |
| 1973 | 0.23 | 0.24 | 0.25 | 0.27 | 0.28 | 0.30 | 0.31 | 0.31 | 0.31 | 0.32 | 0.32 | 0.32 | 0.33 | |
| 1972 | 0.23 | 0.24 | 0.24 | 0.26 | 0.27 | 0.29 | 0.30 | 0.30 | 0.30 | 0.31 | 0.31 | 0.31 | 0.32 | |
| 1971 | 0.22 | 0.23 | 0.24 | 0.25 | 0.26 | 0.28 | 0.29 | 0.29 | 0.29 | 0.30 | 0.30 | 0.30 | 0.31 | |
| 1970 | 0.21 | 0.21 | 0.22 | 0.23 | 0.24 | 0.26 | 0.27 | 0.28 | 0.28 | 0.28 | 0.29 | 0.29 | 0.29 | |
| 1969 | 0.19 | 0.20 | 0.21 | 0.22 | 0.23 | 0.25 | 0.26 | 0.26 | 0.26 | 0.26 | 0.27 | 0.27 | 0.27 | |
| 1968 | 0.19 | 0.19 | 0.20 | 0.21 | 0.22 | 0.24 | 0.24 | 0.25 | 0.25 | 0.25 | 0.26 | 0.26 | 0.26 | |
| 1967 | 0.18 | 0.19 | 0.19 | 0.20 | 0.21 | 0.23 | 0.24 | 0.24 | 0.24 | 0.24 | 0.25 | 0.25 | 0.25 | |
| 1966 | 0.17 | 0.18 | 0.18 | 0.20 | 0.20 | 0.22 | 0.23 | 0.23 | 0.23 | 0.23 | 0.24 | 0.24 | 0.24 | |

Trend-Down Chart for Farm Machinery and Equipment (continued)

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | |
|----------------------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 1996 | 1995 | 1994 | 1993 | 1992 | 1991 | 1990 | 1989 | 1988 | 1987 | 1986 | 1985 | 1984 |
| 1996 | 1.00 | | | | | | | | | | | | |
| 1995 | 0.99 | 1.00 | | | | | | | | | | | |
| 1994 | 0.95 | 0.97 | 1.00 | | | | | | | | | | |
| 1993 | 0.93 | 0.94 | 0.98 | 1.00 | | | | | | | | | |
| 1992 | 0.91 | 0.92 | 0.96 | 0.98 | 1.00 | | | | | | | | |
| 1991 | 0.90 | 0.91 | 0.95 | 0.97 | 0.99 | 1.00 | | | | | | | |
| 1990 | 0.88 | 0.90 | 0.93 | 0.95 | 0.97 | 0.98 | 1.00 | | | | | | |
| 1989 | 0.86 | 0.87 | 0.90 | 0.93 | 0.96 | 0.96 | 0.97 | 1.00 | | | | | |
| 1988 | 0.81 | 0.83 | 0.86 | 0.88 | 0.90 | 0.91 | 0.92 | 0.95 | 1.00 | | | | |
| 1987 | 0.78 | 0.79 | 0.82 | 0.84 | 0.86 | 0.87 | 0.89 | 0.91 | 0.96 | 1.00 | | | |
| 1986 | 0.77 | 0.78 | 0.81 | 0.83 | 0.85 | 0.86 | 0.87 | 0.90 | 0.95 | 0.99 | 1.00 | | |
| 1985 | 0.76 | 0.77 | 0.80 | 0.82 | 0.84 | 0.85 | 0.87 | 0.89 | 0.94 | 0.98 | 0.99 | 1.00 | |
| 1984 | 0.75 | 0.76 | 0.79 | 0.81 | 0.83 | 0.84 | 0.85 | 0.88 | 0.92 | 0.96 | 0.98 | 0.99 | 1.00 |
| 1983 | 0.73 | 0.74 | 0.77 | 0.79 | 0.81 | 0.82 | 0.83 | 0.85 | 0.90 | 0.94 | 0.95 | 0.96 | 0.97 |
| 1982 | 0.72 | 0.73 | 0.76 | 0.77 | 0.79 | 0.80 | 0.82 | 0.84 | 0.88 | 0.92 | 0.93 | 0.94 | 0.96 |
| 1981 | 0.69 | 0.70 | 0.72 | 0.74 | 0.76 | 0.77 | 0.78 | 0.80 | 0.84 | 0.88 | 0.89 | 0.90 | 0.91 |
| 1980 | 0.62 | 0.63 | 0.66 | 0.67 | 0.69 | 0.69 | 0.71 | 0.73 | 0.76 | 0.80 | 0.81 | 0.82 | 0.83 |
| 1979 | 0.57 | 0.57 | 0.60 | 0.61 | 0.62 | 0.63 | 0.64 | 0.66 | 0.69 | 0.72 | 0.73 | 0.74 | 0.75 |
| 1978 | 0.52 | 0.53 | 0.55 | 0.56 | 0.57 | 0.58 | 0.59 | 0.60 | 0.64 | 0.66 | 0.67 | 0.68 | 0.69 |
| 1977 | 0.48 | 0.49 | 0.51 | 0.52 | 0.53 | 0.54 | 0.55 | 0.56 | 0.59 | 0.62 | 0.62 | 0.63 | 0.64 |
| 1976 | 0.46 | 0.46 | 0.48 | 0.49 | 0.50 | 0.51 | 0.52 | 0.53 | 0.56 | 0.59 | 0.59 | 0.60 | 0.61 |
| 1975 | 0.43 | 0.44 | 0.45 | 0.46 | 0.47 | 0.48 | 0.49 | 0.50 | 0.53 | 0.55 | 0.56 | 0.56 | 0.57 |
| 1974 | 0.39 | 0.39 | 0.41 | 0.42 | 0.43 | 0.43 | 0.44 | 0.45 | 0.47 | 0.49 | 0.50 | 0.51 | 0.51 |
| 1973 | 0.33 | 0.34 | 0.35 | 0.36 | 0.37 | 0.37 | 0.38 | 0.39 | 0.41 | 0.43 | 0.43 | 0.44 | 0.44 |
| 1972 | 0.32 | 0.33 | 0.34 | 0.35 | 0.35 | 0.36 | 0.36 | 0.37 | 0.39 | 0.41 | 0.42 | 0.42 | 0.43 |
| 1971 | 0.31 | 0.32 | 0.33 | 0.34 | 0.34 | 0.35 | 0.35 | 0.36 | 0.38 | 0.40 | 0.40 | 0.41 | 0.41 |
| 1970 | 0.29 | 0.30 | 0.31 | 0.32 | 0.32 | 0.33 | 0.33 | 0.34 | 0.36 | 0.38 | 0.38 | 0.38 | 0.39 |
| 1969 | 0.28 | 0.28 | 0.29 | 0.30 | 0.30 | 0.31 | 0.31 | 0.32 | 0.34 | 0.35 | 0.36 | 0.36 | 0.37 |
| 1968 | 0.26 | 0.27 | 0.28 | 0.29 | 0.29 | 0.29 | 0.30 | 0.31 | 0.32 | 0.34 | 0.34 | 0.35 | 0.35 |
| 1967 | 0.25 | 0.26 | 0.27 | 0.27 | 0.28 | 0.28 | 0.29 | 0.30 | 0.31 | 0.33 | 0.33 | 0.33 | 0.34 |
| 1966 | 0.24 | 0.25 | 0.26 | 0.26 | 0.27 | 0.27 | 0.28 | 0.28 | 0.30 | 0.31 | 0.32 | 0.32 | 0.33 |

Trend-Down Chart for Farm Machinery and Equipment (continued)

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | |
|----------------------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 1983 | 1982 | 1981 | 1980 | 1979 | 1978 | 1977 | 1976 | 1975 | 1974 | 1973 | 1972 | 1971 |
| 1983 | 1.00 | | | | | | | | | | | | |
| 1982 | 0.98 | 1.00 | | | | | | | | | | | |
| 1981 | 0.94 | 0.96 | 1.00 | | | | | | | | | | |
| 1980 | 0.85 | 0.87 | 0.91 | 1.00 | | | | | | | | | |
| 1979 | 0.77 | 0.79 | 0.82 | 0.91 | 1.00 | | | | | | | | |
| 1978 | 0.71 | 0.72 | 0.75 | 0.83 | 0.92 | 1.00 | | | | | | | |
| 1977 | 0.66 | 0.67 | 0.70 | 0.77 | 0.85 | 0.93 | 1.00 | | | | | | |
| 1976 | 0.62 | 0.64 | 0.67 | 0.73 | 0.81 | 0.88 | 0.95 | 1.00 | | | | | |
| 1975 | 0.59 | 0.60 | 0.63 | 0.69 | 0.76 | 0.83 | 0.89 | 0.94 | 1.00 | | | | |
| 1974 | 0.53 | 0.54 | 0.56 | 0.62 | 0.68 | 0.75 | 0.80 | 0.84 | 0.90 | 1.00 | | | |
| 1973 | 0.45 | 0.46 | 0.49 | 0.54 | 0.59 | 0.64 | 0.69 | 0.73 | 0.77 | 0.86 | 1.00 | | |
| 1972 | 0.44 | 0.45 | 0.47 | 0.52 | 0.57 | 0.62 | 0.67 | 0.70 | 0.75 | 0.83 | 0.97 | 1.00 | |
| 1971 | 0.42 | 0.43 | 0.45 | 0.50 | 0.55 | 0.60 | 0.65 | 0.68 | 0.72 | 0.81 | 0.93 | 0.97 | 1.00 |
| 1970 | 0.40 | 0.41 | 0.43 | 0.47 | 0.52 | 0.57 | 0.61 | 0.64 | 0.68 | 0.76 | 0.88 | 0.91 | 0.94 |
| 1969 | 0.38 | 0.38 | 0.40 | 0.44 | 0.49 | 0.53 | 0.57 | 0.60 | 0.64 | 0.72 | 0.83 | 0.86 | 0.89 |
| 1968 | 0.36 | 0.37 | 0.39 | 0.43 | 0.47 | 0.51 | 0.55 | 0.58 | 0.61 | 0.69 | 0.79 | 0.82 | 0.85 |
| 1967 | 0.35 | 0.35 | 0.37 | 0.41 | 0.45 | 0.49 | 0.53 | 0.56 | 0.59 | 0.66 | 0.76 | 0.79 | 0.82 |
| 1966 | 0.33 | 0.34 | 0.36 | 0.39 | 0.43 | 0.47 | 0.51 | 0.53 | 0.57 | 0.63 | 0.73 | 0.76 | 0.79 |

Trend-Down Chart for Farm Machinery and Equipment (continued)

| Year of Unknown Cost | Year of Known Cost | | | | |
|-----------------------------------|---------------------------|-----------------|-----------------|-----------------|-----------------|
| | 1970 | 1969 | 1968 | 1967 | 1966 |
| 1970 | 1.00 | | | | |
| 1969 | 0.94 | 1.00 | | | |
| 1968 | 0.90 | 0.96 | 1.00 | | |
| 1967 | 0.87 | 0.92 | 0.96 | 1.00 | |
| 1966 | 0.83 | 0.89 | 0.92 | 0.96 | 1.00 |

Proposed

Heavy Equipment

A 50 percent wholesale factor is used for heavy equipment.

| YEAR NEW/ ACQUIRED | % GOOD | TREND FACTOR | % GOOD | WHOLESALE FACTOR | WHOLESALE TRENDED % GOOD |
|-----------------------------|--------|-----------------|------------|---------------------|--------------------------------|
| 2021 <u>2022</u> | 100 | 1.000 | <u>100</u> | 50 | 50 |
| 2020 <u>2021</u> | 97 | 1.000 | <u>97</u> | 50 | 49 |
| 2019 <u>2020</u> | 93 | 1.009 1.045 | <u>93</u> | 50 | 47 <u>49</u> |
| 2018 <u>2019</u> | 90 | 1.044 1.055 | <u>90</u> | 50 | 47 <u>47</u> |
| 2017 <u>2018</u> | 86 | 1.068 1.092 | <u>86</u> | 50 | 46 <u>47</u> |
| 2016 <u>2017</u> | 82 | 1.085 1.117 | <u>82</u> | 50 | 44 <u>46</u> |
| 2015 <u>2016</u> | 78 | 1.084 1.135 | <u>78</u> | 50 | 42 <u>44</u> |
| 2014 <u>2015</u> | 74 | 1.096 1.133 | <u>74</u> | 50 | 41 <u>42</u> |
| 2013 <u>2014</u> | 70 | 1.114 1.147 | <u>70</u> | 50 | 39 <u>40</u> |
| 2012 <u>2013</u> | 65 | 1.133 1.163 | <u>65</u> | 50 | 37 <u>38</u> |
| 2011 <u>2012</u> | 60 | 1.170 1.185 | <u>60</u> | 50 | 35 <u>36</u> |
| 2010 <u>2011</u> | 55 | 1.204 1.224 | <u>55</u> | 50 | 33 <u>34</u> |
| 2009 <u>2010</u> | 50 | 1.199 1.259 | <u>50</u> | 50 | 30 <u>31</u> |
| 2008 <u>2009</u> | 45 | 1.235 1.254 | <u>45</u> | 50 | 28 |
| 2007 <u>2008</u> | 40 | 1.274 1.291 | <u>40</u> | 50 | 25 <u>26</u> |
| 2006 <u>2007</u> | 35 | 1.319 1.332 | <u>35</u> | 50 | 23 <u>23</u> |
| 2005 <u>2006</u> | 31 | 1.378 1.380 | <u>31</u> | 50 | 24 <u>21</u> |
| 2004 <u>2005</u> | 27 | 1.472 1.442 | <u>27</u> | 50 | 20 <u>19</u> |
| 2003 <u>2004</u> | 24 | 1.515 1.540 | <u>24</u> | 50 | 18 |
| 2002 <u>2003</u> | 22 | 1.539 1.585 | <u>22</u> | 50 | 17 |
| 2001 <u>2002</u> | 21 | 1.554 1.609 | <u>21</u> | 50 | 16 <u>17</u> |
| older | 20 | 1.560 1.622 | <u>20</u> | 50 | 16 |

Heavy Equipment Trend-Up Chart

| Year | Trend Factor |
|-------------|----------------------|
| <u>2021</u> | <u>2078.8</u> |
| 2020 | 1987.3 <u>1990.2</u> |
| 2019 | 1969.6 |
| 2018 | 1903.2 |
| 2017 | 1860.8 |
| 2016 | 1831.9 |
| 2015 | 1834.1 |
| 2014 | 1812.5 |
| 2013 | 1788.0 |
| 2012 | 1754.3 |
| 2011 | 1698.1 |
| 2010 | 1650.9 |
| 2009 | 1657.3 |
| 2008 | 1609.6 |
| 2007 | 1560.1 |
| 2006 | 1506.6 |
| 2005 | 1441.9 |
| 2004 | 1349.7 |
| 2003 | 1311.7 |
| 2002 | 1291.6 |
| 2001 | 1281.5 |
| 2000 | 1274.0 |
| 1999 | 1252.1 |
| 1998 | 1242.2 |
| 1997 | 1228.3 |
| 1996 | 1204.6 |
| 1995 | 1185.1 |
| 1994 | 1153.4 |
| 1993 | 1125.2 |
| 1992 | 1095.3 |
| 1991 | 1075.3 |
| 1990 | 1050.1 |

| Year | Trend Factor |
|------|--------------|
| 1989 | 1017.3 |
| 1988 | 970.9 |
| 1987 | 939.9 |
| 1986 | 927.2 |
| 1985 | 919.5 |
| 1984 | 908.4 |
| 1983 | 890.1 |
| 1982 | 871.6 |
| 1981 | 824.2 |
| 1980 | 739.3 |
| 1979 | 669.4 |
| 1978 | 610.9 |
| 1977 | 567.0 |
| 1976 | 537.4 |
| 1975 | 504.2 |
| 1974 | 435.4 |
| 1973 | 375.6 |
| 1972 | 363.0 |
| 1971 | 350.6 |
| 1970 | 330.7 |
| 1969 | 312.2 |
| 1968 | 297.2 |
| 1967 | 283.5 |
| 1966 | 273.8 |
| 1965 | 265.3 |
| 1964 | 259.7 |
| 1963 | 254.4 |
| 1962 | 250.3 |
| 1961 | 248.9 |
| 1960 | 246.2 |
| 1959 | 241.6 |

Heavy Equipment Trend-Down Chart (continued)

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | |
|----------------------|--------------------|-------------|------|------|------|------|------|------|------|------|------|------|------|
| | <u>2022</u> | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
| <u>2022</u> | <u>1.00</u> | | | | | | | | | | | | |
| 2021 | | 1.00 | | | | | | | | | | | |
| 2020 | | <u>0.96</u> | 1.00 | | | | | | | | | | |
| 2019 | | <u>0.95</u> | 0.99 | 1.00 | | | | | | | | | |
| 2018 | | <u>0.92</u> | 0.96 | 0.97 | 1.00 | | | | | | | | |
| 2017 | | <u>0.90</u> | 0.94 | 0.95 | 0.98 | 1.00 | | | | | | | |
| 2016 | | <u>0.88</u> | 0.92 | 0.93 | 0.97 | 0.99 | 1.00 | | | | | | |
| 2015 | | <u>0.88</u> | 0.92 | 0.93 | 0.97 | 0.99 | 1.00 | 1.00 | | | | | |
| 2014 | | <u>0.87</u> | 0.91 | 0.92 | 0.96 | 0.98 | 0.99 | 0.99 | 1.00 | | | | |
| 2013 | | <u>0.86</u> | 0.90 | 0.91 | 0.94 | 0.96 | 0.98 | 0.97 | 0.99 | 1.00 | | | |
| 2012 | | <u>0.84</u> | 0.88 | 0.89 | 0.93 | 0.95 | 0.96 | 0.96 | 0.97 | 0.98 | 1.00 | | |
| 2011 | | <u>0.82</u> | 0.85 | 0.86 | 0.90 | 0.92 | 0.93 | 0.93 | 0.94 | 0.95 | 0.97 | 1.00 | |
| 2010 | | <u>0.79</u> | 0.83 | 0.84 | 0.87 | 0.89 | 0.90 | 0.90 | 0.91 | 0.93 | 0.94 | 0.98 | 1.00 |
| 2009 | | <u>0.80</u> | 0.83 | 0.84 | 0.88 | 0.89 | 0.91 | 0.90 | 0.92 | 0.93 | 0.95 | 0.95 | 0.98 |
| 2008 | | <u>0.77</u> | 0.81 | 0.82 | 0.85 | 0.87 | 0.88 | 0.88 | 0.89 | 0.90 | 0.92 | 0.92 | 0.95 |
| 2007 | | <u>0.75</u> | 0.79 | 0.79 | 0.82 | 0.84 | 0.85 | 0.85 | 0.86 | 0.87 | 0.89 | 0.89 | 0.91 |
| 2006 | | <u>0.72</u> | 0.76 | 0.77 | 0.80 | 0.81 | 0.82 | 0.82 | 0.83 | 0.84 | 0.86 | 0.85 | 0.88 |
| 2005 | | <u>0.69</u> | 0.73 | 0.73 | 0.76 | 0.78 | 0.79 | 0.79 | 0.80 | 0.81 | 0.82 | 0.80 | 0.82 |
| 2004 | | <u>0.65</u> | 0.68 | 0.69 | 0.71 | 0.73 | 0.74 | 0.74 | 0.75 | 0.76 | 0.77 | 0.78 | 0.80 |
| 2003 | | <u>0.63</u> | 0.66 | 0.67 | 0.69 | 0.71 | 0.72 | 0.71 | 0.73 | 0.74 | 0.75 | 0.77 | 0.78 |
| 2002 | | <u>0.62</u> | 0.65 | 0.66 | 0.68 | 0.70 | 0.71 | 0.70 | 0.71 | 0.72 | 0.74 | 0.76 | 0.78 |
| 2001 | | <u>0.62</u> | 0.64 | 0.65 | 0.68 | 0.69 | 0.70 | 0.70 | 0.71 | 0.72 | 0.73 | 0.75 | 0.77 |
| 2000 | | <u>0.61</u> | 0.64 | 0.65 | 0.67 | 0.69 | 0.70 | 0.69 | 0.70 | 0.71 | 0.73 | 0.74 | 0.76 |
| 1999 | | <u>0.60</u> | 0.63 | 0.64 | 0.66 | 0.67 | 0.68 | 0.68 | 0.69 | 0.70 | 0.72 | 0.74 | 0.75 |
| 1998 | | <u>0.60</u> | 0.63 | 0.63 | 0.66 | 0.67 | 0.68 | 0.68 | 0.69 | 0.70 | 0.71 | 0.73 | 0.75 |
| 1997 | | <u>0.59</u> | 0.62 | 0.62 | 0.65 | 0.66 | 0.67 | 0.67 | 0.68 | 0.69 | 0.70 | 0.71 | 0.73 |
| 1996 | | <u>0.58</u> | 0.61 | 0.61 | 0.64 | 0.65 | 0.66 | 0.66 | 0.67 | 0.68 | 0.69 | 0.70 | 0.72 |
| 1995 | | <u>0.57</u> | 0.60 | 0.60 | 0.63 | 0.64 | 0.65 | 0.65 | 0.66 | 0.66 | 0.68 | 0.68 | 0.70 |
| 1994 | | <u>0.55</u> | 0.58 | 0.59 | 0.61 | 0.62 | 0.63 | 0.63 | 0.64 | 0.65 | 0.66 | 0.67 | 0.68 |
| 1993 | | <u>0.54</u> | 0.57 | 0.57 | 0.59 | 0.61 | 0.62 | 0.61 | 0.62 | 0.63 | 0.64 | 0.65 | 0.67 |
| 1992 | | <u>0.53</u> | 0.55 | 0.56 | 0.58 | 0.59 | 0.60 | 0.60 | 0.61 | 0.61 | 0.63 | 0.64 | 0.65 |
| 1991 | | <u>0.52</u> | 0.54 | 0.55 | 0.57 | 0.58 | 0.59 | 0.59 | 0.59 | 0.60 | 0.61 | 0.62 | 0.64 |
| 1990 | | <u>0.51</u> | 0.53 | 0.53 | 0.55 | 0.57 | 0.57 | 0.57 | 0.58 | 0.59 | 0.60 | 0.60 | 0.62 |
| 1989 | | <u>0.49</u> | 0.51 | 0.52 | 0.54 | 0.55 | 0.56 | 0.55 | 0.56 | 0.57 | 0.58 | 0.58 | 0.59 |
| 1988 | | <u>0.47</u> | 0.49 | 0.49 | 0.51 | 0.52 | 0.53 | 0.53 | 0.54 | 0.54 | 0.55 | 0.56 | 0.57 |
| 1987 | | <u>0.45</u> | 0.47 | 0.48 | 0.50 | 0.51 | 0.51 | 0.51 | 0.52 | 0.53 | 0.54 | 0.55 | 0.56 |
| 1986 | | <u>0.45</u> | 0.47 | 0.47 | 0.49 | 0.50 | 0.51 | 0.51 | 0.51 | 0.52 | 0.53 | 0.54 | 0.56 |
| 1985 | | <u>0.44</u> | 0.46 | 0.47 | 0.49 | 0.50 | 0.50 | 0.50 | 0.51 | 0.52 | 0.53 | 0.54 | 0.55 |
| 1984 | | <u>0.44</u> | 0.46 | 0.46 | 0.48 | 0.49 | 0.50 | 0.50 | 0.50 | 0.51 | 0.52 | 0.53 | 0.54 |
| 1983 | | <u>0.43</u> | 0.45 | 0.45 | 0.47 | 0.48 | 0.49 | 0.49 | 0.49 | 0.50 | 0.51 | 0.52 | 0.53 |
| 1982 | | <u>0.42</u> | 0.44 | 0.44 | 0.46 | 0.47 | 0.48 | 0.48 | 0.48 | 0.49 | 0.50 | 0.49 | 0.50 |
| 1981 | | <u>0.40</u> | 0.41 | 0.42 | 0.44 | 0.44 | 0.45 | 0.45 | 0.46 | 0.46 | 0.47 | 0.44 | 0.45 |
| 1980 | | <u>0.36</u> | 0.37 | 0.38 | 0.39 | 0.40 | 0.40 | 0.40 | 0.41 | 0.41 | 0.42 | 0.40 | 0.41 |
| 1979 | | <u>0.32</u> | 0.34 | 0.34 | 0.35 | 0.36 | 0.37 | 0.36 | 0.37 | 0.38 | 0.38 | 0.36 | 0.37 |
| 1978 | | <u>0.29</u> | 0.31 | 0.31 | 0.32 | 0.33 | 0.33 | 0.33 | 0.34 | 0.34 | 0.35 | 0.34 | 0.34 |
| 1977 | | <u>0.27</u> | 0.29 | 0.29 | 0.30 | 0.31 | 0.31 | 0.31 | 0.31 | 0.32 | 0.32 | 0.32 | 0.33 |
| 1976 | | <u>0.26</u> | 0.27 | 0.27 | 0.28 | 0.29 | 0.29 | 0.29 | 0.30 | 0.30 | 0.31 | 0.30 | 0.31 |
| 1975 | | <u>0.24</u> | 0.25 | 0.26 | 0.27 | 0.27 | 0.28 | 0.27 | 0.28 | 0.28 | 0.29 | 0.26 | 0.26 |
| 1974 | | <u>0.21</u> | 0.22 | 0.22 | 0.23 | 0.23 | 0.24 | 0.24 | 0.24 | 0.24 | 0.25 | 0.22 | 0.23 |
| 1973 | | <u>0.18</u> | 0.19 | 0.19 | 0.20 | 0.20 | 0.21 | 0.20 | 0.21 | 0.21 | 0.21 | 0.22 | 0.22 |
| 1972 | | <u>0.17</u> | 0.18 | 0.18 | 0.19 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.21 | 0.21 | 0.21 |
| 1971 | | <u>0.17</u> | 0.18 | 0.18 | 0.19 | 0.19 | 0.19 | 0.19 | 0.19 | 0.20 | 0.20 | 0.20 | 0.20 |
| 1970 | | <u>0.16</u> | 0.17 | 0.17 | 0.17 | 0.18 | 0.18 | 0.18 | 0.18 | 0.19 | 0.19 | 0.18 | 0.19 |
| 1969 | | <u>0.15</u> | 0.16 | 0.16 | 0.16 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.18 | 0.18 | 0.18 |
| 1968 | | <u>0.14</u> | 0.15 | 0.15 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.17 | 0.17 | 0.17 | 0.17 |
| 1967 | | <u>0.14</u> | 0.14 | 0.14 | 0.15 | 0.15 | 0.15 | 0.15 | 0.16 | 0.16 | 0.16 | 0.16 | 0.17 |
| 1966 | | | 0.14 | 0.14 | 0.14 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.16 | 0.16 | 0.16 |

Heavy Equipment Trend-Down Chart (continued)

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | | |
|----------------------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | |
| 2009 | 1.00 | | | | | | | | | | | | | |
| 2008 | 0.97 | 1.00 | | | | | | | | | | | | |
| 2007 | 0.94 | 0.98 | 1.00 | | | | | | | | | | | |
| 2006 | 0.91 | 0.94 | 0.97 | 1.00 | | | | | | | | | | |
| 2005 | 0.87 | 0.90 | 0.93 | 0.96 | 1.00 | | | | | | | | | |
| 2004 | 0.81 | 0.85 | 0.87 | 0.90 | 0.94 | 1.00 | | | | | | | | |
| 2003 | 0.79 | 0.82 | 0.84 | 0.88 | 0.91 | 0.98 | 1.00 | | | | | | | |
| 2002 | 0.78 | 0.81 | 0.83 | 0.86 | 0.90 | 0.97 | 0.99 | 1.00 | | | | | | |
| 2001 | 0.77 | 0.80 | 0.82 | 0.86 | 0.89 | 0.96 | 0.98 | 0.99 | 1.00 | | | | | |
| 2000 | 0.77 | 0.80 | 0.82 | 0.85 | 0.89 | 0.95 | 0.97 | 0.99 | 0.99 | 1.00 | | | | |
| 1999 | 0.75 | 0.78 | 0.81 | 0.84 | 0.87 | 0.94 | 0.96 | 0.97 | 0.98 | 0.98 | 1.00 | | | |
| 1998 | 0.75 | 0.78 | 0.80 | 0.83 | 0.87 | 0.93 | 0.95 | 0.96 | 0.97 | 0.98 | 0.99 | 1.00 | | |
| 1997 | 0.74 | 0.77 | 0.79 | 0.82 | 0.86 | 0.92 | 0.94 | 0.95 | 0.96 | 0.97 | 0.98 | 0.99 | 1.00 | |
| 1996 | 0.72 | 0.75 | 0.78 | 0.80 | 0.84 | 0.90 | 0.92 | 0.94 | 0.94 | 0.95 | 0.96 | 0.97 | 0.98 | |
| 1995 | 0.71 | 0.74 | 0.76 | 0.79 | 0.83 | 0.89 | 0.90 | 0.92 | 0.93 | 0.93 | 0.95 | 0.95 | 0.97 | |
| 1994 | 0.69 | 0.72 | 0.74 | 0.77 | 0.80 | 0.86 | 0.88 | 0.90 | 0.90 | 0.91 | 0.92 | 0.93 | 0.94 | |
| 1993 | 0.68 | 0.70 | 0.72 | 0.75 | 0.78 | 0.84 | 0.86 | 0.87 | 0.88 | 0.88 | 0.90 | 0.91 | 0.92 | |
| 1992 | 0.66 | 0.69 | 0.70 | 0.73 | 0.76 | 0.82 | 0.84 | 0.85 | 0.86 | 0.86 | 0.88 | 0.88 | 0.89 | |
| 1991 | 0.65 | 0.67 | 0.69 | 0.72 | 0.75 | 0.80 | 0.82 | 0.83 | 0.84 | 0.85 | 0.86 | 0.87 | 0.88 | |
| 1990 | 0.63 | 0.66 | 0.68 | 0.70 | 0.73 | 0.78 | 0.80 | 0.82 | 0.82 | 0.83 | 0.84 | 0.85 | 0.86 | |
| 1989 | 0.61 | 0.64 | 0.65 | 0.68 | 0.71 | 0.76 | 0.78 | 0.79 | 0.79 | 0.80 | 0.81 | 0.82 | 0.83 | |
| 1988 | 0.58 | 0.61 | 0.62 | 0.65 | 0.68 | 0.73 | 0.74 | 0.75 | 0.76 | 0.76 | 0.78 | 0.78 | 0.79 | |
| 1987 | 0.57 | 0.59 | 0.60 | 0.63 | 0.66 | 0.70 | 0.72 | 0.73 | 0.73 | 0.74 | 0.75 | 0.76 | 0.77 | |
| 1986 | 0.56 | 0.58 | 0.60 | 0.62 | 0.65 | 0.69 | 0.71 | 0.72 | 0.72 | 0.73 | 0.74 | 0.75 | 0.76 | |
| 1985 | 0.55 | 0.58 | 0.59 | 0.61 | 0.64 | 0.69 | 0.70 | 0.71 | 0.72 | 0.72 | 0.74 | 0.74 | 0.75 | |
| 1984 | 0.55 | 0.57 | 0.58 | 0.61 | 0.63 | 0.68 | 0.69 | 0.71 | 0.71 | 0.71 | 0.73 | 0.73 | 0.74 | |
| 1983 | 0.54 | 0.56 | 0.57 | 0.59 | 0.62 | 0.67 | 0.68 | 0.69 | 0.69 | 0.70 | 0.71 | 0.72 | 0.73 | |
| 1982 | 0.52 | 0.55 | 0.56 | 0.58 | 0.61 | 0.65 | 0.67 | 0.68 | 0.68 | 0.69 | 0.70 | 0.70 | 0.71 | |
| 1981 | 0.50 | 0.52 | 0.53 | 0.55 | 0.57 | 0.62 | 0.63 | 0.64 | 0.64 | 0.65 | 0.66 | 0.66 | 0.67 | |
| 1980 | 0.44 | 0.46 | 0.48 | 0.49 | 0.52 | 0.55 | 0.56 | 0.57 | 0.58 | 0.58 | 0.59 | 0.60 | 0.60 | |
| 1979 | 0.40 | 0.42 | 0.43 | 0.45 | 0.47 | 0.50 | 0.51 | 0.52 | 0.52 | 0.53 | 0.54 | 0.54 | 0.55 | |
| 1978 | 0.37 | 0.38 | 0.39 | 0.41 | 0.43 | 0.46 | 0.47 | 0.47 | 0.48 | 0.48 | 0.49 | 0.49 | 0.50 | |
| 1977 | 0.34 | 0.36 | 0.36 | 0.38 | 0.40 | 0.42 | 0.43 | 0.44 | 0.44 | 0.45 | 0.45 | 0.46 | 0.46 | |
| 1976 | 0.32 | 0.34 | 0.35 | 0.36 | 0.37 | 0.40 | 0.41 | 0.42 | 0.42 | 0.42 | 0.43 | 0.43 | 0.44 | |
| 1975 | 0.30 | 0.32 | 0.32 | 0.34 | 0.35 | 0.38 | 0.38 | 0.39 | 0.39 | 0.40 | 0.40 | 0.41 | 0.41 | |
| 1974 | 0.26 | 0.27 | 0.28 | 0.29 | 0.30 | 0.33 | 0.33 | 0.34 | 0.34 | 0.34 | 0.35 | 0.35 | 0.36 | |
| 1973 | 0.23 | 0.24 | 0.24 | 0.25 | 0.26 | 0.28 | 0.29 | 0.29 | 0.29 | 0.30 | 0.30 | 0.30 | 0.31 | |
| 1972 | 0.22 | 0.23 | 0.23 | 0.24 | 0.25 | 0.27 | 0.28 | 0.28 | 0.28 | 0.29 | 0.29 | 0.29 | 0.30 | |
| 1971 | 0.21 | 0.22 | 0.23 | 0.23 | 0.24 | 0.26 | 0.27 | 0.27 | 0.27 | 0.28 | 0.28 | 0.28 | 0.29 | |
| 1970 | 0.20 | 0.21 | 0.21 | 0.22 | 0.23 | 0.25 | 0.25 | 0.26 | 0.26 | 0.26 | 0.26 | 0.27 | 0.27 | |
| 1969 | 0.19 | 0.20 | 0.20 | 0.21 | 0.22 | 0.23 | 0.24 | 0.24 | 0.24 | 0.25 | 0.25 | 0.25 | 0.25 | |
| 1968 | 0.18 | 0.19 | 0.19 | 0.20 | 0.21 | 0.22 | 0.23 | 0.23 | 0.23 | 0.23 | 0.24 | 0.24 | 0.24 | |
| 1967 | 0.17 | 0.18 | 0.18 | 0.19 | 0.20 | 0.21 | 0.22 | 0.22 | 0.22 | 0.22 | 0.23 | 0.23 | 0.23 | |
| 1966 | 0.16 | 0.17 | 0.18 | 0.18 | 0.19 | 0.20 | 0.21 | 0.21 | 0.21 | 0.22 | 0.22 | 0.22 | 0.22 | |

Heavy Equipment Trend-Down Chart (continued)

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | |
|----------------------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 1996 | 1995 | 1994 | 1993 | 1992 | 1991 | 1990 | 1989 | 1988 | 1987 | 1986 | 1985 | 1984 |
| 1996 | 1.00 | | | | | | | | | | | | |
| 1995 | 0.99 | 1.00 | | | | | | | | | | | |
| 1994 | 0.96 | 0.98 | 1.00 | | | | | | | | | | |
| 1993 | 0.94 | 0.95 | 0.98 | 1.00 | | | | | | | | | |
| 1992 | 0.91 | 0.93 | 0.95 | 0.97 | 1.00 | | | | | | | | |
| 1991 | 0.89 | 0.91 | 0.94 | 0.96 | 0.99 | 1.00 | | | | | | | |
| 1990 | 0.87 | 0.89 | 0.91 | 0.93 | 0.96 | 0.98 | 1.00 | | | | | | |
| 1989 | 0.85 | 0.86 | 0.89 | 0.90 | 0.93 | 0.95 | 0.97 | 1.00 | | | | | |
| 1988 | 0.81 | 0.82 | 0.84 | 0.86 | 0.89 | 0.91 | 0.92 | 0.95 | 1.00 | | | | |
| 1987 | 0.78 | 0.80 | 0.82 | 0.84 | 0.86 | 0.88 | 0.90 | 0.92 | 0.97 | 1.00 | | | |
| 1986 | 0.77 | 0.78 | 0.81 | 0.82 | 0.85 | 0.87 | 0.88 | 0.91 | 0.95 | 0.99 | 1.00 | | |
| 1985 | 0.76 | 0.78 | 0.80 | 0.82 | 0.84 | 0.86 | 0.88 | 0.90 | 0.95 | 0.98 | 0.99 | 1.00 | |
| 1984 | 0.76 | 0.77 | 0.79 | 0.81 | 0.83 | 0.85 | 0.87 | 0.89 | 0.94 | 0.97 | 0.98 | 0.99 | 1.00 |
| 1983 | 0.74 | 0.75 | 0.77 | 0.79 | 0.82 | 0.83 | 0.85 | 0.87 | 0.92 | 0.95 | 0.96 | 0.97 | 0.98 |
| 1982 | 0.73 | 0.74 | 0.76 | 0.77 | 0.80 | 0.81 | 0.83 | 0.86 | 0.90 | 0.93 | 0.94 | 0.95 | 0.96 |
| 1981 | 0.69 | 0.70 | 0.72 | 0.73 | 0.76 | 0.77 | 0.78 | 0.81 | 0.85 | 0.88 | 0.89 | 0.90 | 0.91 |
| 1980 | 0.62 | 0.63 | 0.64 | 0.66 | 0.68 | 0.69 | 0.70 | 0.73 | 0.76 | 0.79 | 0.80 | 0.80 | 0.81 |
| 1979 | 0.56 | 0.57 | 0.58 | 0.59 | 0.61 | 0.62 | 0.64 | 0.66 | 0.69 | 0.71 | 0.72 | 0.73 | 0.74 |
| 1978 | 0.51 | 0.52 | 0.53 | 0.54 | 0.56 | 0.57 | 0.58 | 0.60 | 0.63 | 0.65 | 0.66 | 0.66 | 0.67 |
| 1977 | 0.47 | 0.48 | 0.49 | 0.50 | 0.52 | 0.53 | 0.54 | 0.56 | 0.58 | 0.60 | 0.61 | 0.62 | 0.62 |
| 1976 | 0.45 | 0.45 | 0.47 | 0.48 | 0.49 | 0.50 | 0.51 | 0.53 | 0.55 | 0.57 | 0.58 | 0.58 | 0.59 |
| 1975 | 0.42 | 0.43 | 0.44 | 0.45 | 0.46 | 0.47 | 0.48 | 0.50 | 0.52 | 0.54 | 0.54 | 0.55 | 0.56 |
| 1974 | 0.36 | 0.37 | 0.38 | 0.39 | 0.40 | 0.41 | 0.41 | 0.43 | 0.45 | 0.46 | 0.47 | 0.47 | 0.48 |
| 1973 | 0.31 | 0.32 | 0.33 | 0.33 | 0.34 | 0.35 | 0.36 | 0.37 | 0.39 | 0.40 | 0.41 | 0.41 | 0.41 |
| 1972 | 0.30 | 0.31 | 0.32 | 0.32 | 0.33 | 0.34 | 0.35 | 0.36 | 0.37 | 0.39 | 0.39 | 0.39 | 0.40 |
| 1971 | 0.29 | 0.30 | 0.31 | 0.31 | 0.32 | 0.33 | 0.33 | 0.34 | 0.36 | 0.37 | 0.38 | 0.38 | 0.39 |
| 1970 | 0.28 | 0.28 | 0.29 | 0.29 | 0.30 | 0.31 | 0.31 | 0.33 | 0.34 | 0.35 | 0.36 | 0.36 | 0.36 |
| 1969 | 0.26 | 0.26 | 0.27 | 0.28 | 0.29 | 0.29 | 0.30 | 0.31 | 0.32 | 0.33 | 0.34 | 0.34 | 0.34 |
| 1968 | 0.25 | 0.25 | 0.26 | 0.26 | 0.27 | 0.28 | 0.28 | 0.29 | 0.31 | 0.32 | 0.32 | 0.32 | 0.33 |
| 1967 | 0.24 | 0.24 | 0.25 | 0.25 | 0.26 | 0.26 | 0.27 | 0.28 | 0.29 | 0.30 | 0.31 | 0.31 | 0.31 |
| 1966 | 0.23 | 0.23 | 0.24 | 0.24 | 0.25 | 0.26 | 0.26 | 0.27 | 0.28 | 0.29 | 0.30 | 0.30 | 0.30 |

Heavy Equipment Trend-Down Chart (continued)

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | |
|----------------------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 1983 | 1982 | 1981 | 1980 | 1979 | 1978 | 1977 | 1976 | 1975 | 1974 | 1973 | 1972 | 1971 |
| 1983 | 1.00 | | | | | | | | | | | | |
| 1982 | 0.98 | 1.00 | | | | | | | | | | | |
| 1981 | 0.92 | 0.95 | 1.00 | | | | | | | | | | |
| 1980 | 0.83 | 0.85 | 0.90 | 1.00 | | | | | | | | | |
| 1979 | 0.75 | 0.77 | 0.81 | 0.91 | 1.00 | | | | | | | | |
| 1978 | 0.68 | 0.70 | 0.74 | 0.83 | 0.91 | 1.00 | | | | | | | |
| 1977 | 0.64 | 0.65 | 0.69 | 0.77 | 0.85 | 0.93 | 1.00 | | | | | | |
| 1976 | 0.60 | 0.62 | 0.65 | 0.73 | 0.80 | 0.88 | 0.95 | 1.00 | | | | | |
| 1975 | 0.57 | 0.58 | 0.61 | 0.68 | 0.75 | 0.83 | 0.89 | 0.94 | 1.00 | | | | |
| 1974 | 0.49 | 0.50 | 0.53 | 0.59 | 0.65 | 0.71 | 0.77 | 0.81 | 0.86 | 1.00 | | | |
| 1973 | 0.42 | 0.43 | 0.46 | 0.51 | 0.56 | 0.61 | 0.66 | 0.70 | 0.74 | 0.86 | 1.00 | | |
| 1972 | 0.41 | 0.42 | 0.44 | 0.49 | 0.54 | 0.59 | 0.64 | 0.68 | 0.72 | 0.83 | 0.97 | 1.00 | |
| 1971 | 0.39 | 0.40 | 0.43 | 0.47 | 0.52 | 0.57 | 0.62 | 0.65 | 0.70 | 0.81 | 0.93 | 0.97 | 1.00 |
| 1970 | 0.37 | 0.38 | 0.40 | 0.45 | 0.49 | 0.54 | 0.58 | 0.62 | 0.66 | 0.76 | 0.88 | 0.91 | 0.94 |
| 1969 | 0.35 | 0.36 | 0.38 | 0.42 | 0.47 | 0.51 | 0.55 | 0.58 | 0.62 | 0.72 | 0.83 | 0.86 | 0.89 |
| 1968 | 0.33 | 0.34 | 0.36 | 0.40 | 0.44 | 0.49 | 0.52 | 0.55 | 0.59 | 0.68 | 0.79 | 0.82 | 0.85 |
| 1967 | 0.32 | 0.33 | 0.34 | 0.38 | 0.42 | 0.46 | 0.50 | 0.53 | 0.56 | 0.65 | 0.75 | 0.78 | 0.81 |
| 1966 | 0.31 | 0.31 | 0.33 | 0.37 | 0.41 | 0.45 | 0.48 | 0.51 | 0.54 | 0.63 | 0.73 | 0.75 | 0.78 |

Heavy Equipment Trend-Down Chart (continued)

| Year of Unknown Cost | Year of Known Cost | | | | |
|-----------------------------------|---------------------------|------|------|------|------|
| | 1970 | 1969 | 1968 | 1967 | 1966 |
| 1970 | 1.00 | | | | |
| 1969 | 0.94 | 1.00 | | | |
| 1968 | 0.90 | 0.95 | 1.00 | | |
| 1967 | 0.86 | 0.91 | 0.95 | 1.00 | |
| 1966 | 0.83 | 0.88 | 0.92 | 0.97 | 1.00 |

Proposed

Industrial Machinery and Equipment Trend Table Lookup

Industrial property means property used to extract, produce, distribute, change the form of raw materials, or assemble components and parts, pack, warehouse, and ship finished products².

| Industry Description | Industry Table | Trend Table | Expected Life |
|-----------------------------|----------------|-------------|------------------|
| Aircraft/Airframe Mfg. | 1 | (1) | 15 10 |
| Alcohol Plant | 2 | (4) | 15 16 |
| Baking | 3 | (2) | 12 |
| Bentonite | 4 | (21) | 20 10 |
| Bottling | 5 | (3) | 12 |
| Brewing & Distilling | 6 | (4) | 20 12 |
| Candy & Confectionary | 7 | (5) | 20 12 |
| Cardboard Container | 8 | (25) | 20 13 |
| Cement Manufacturing | 9 | (6) | 20 |
| Cereal Products | 10 | (14) | 16 17 |
| Chemical Manufacturing | 11 | (7) | 12 10 |
| Clay Products | 12 | (8) | 15 |
| Coal Crushing & Handling | 13 | (21) | 20 10 |
| Coal Fired Power Generation | 14 | (28) | 16 19 |
| Concrete Products | 15 | (6) | 18 15 |
| Concrete Ready Mix | 16 | (6) | 18 15 |
| Contractor Equipment | 17 | (9) | 10 6 |
| Creamery & Dairy | 18 | (10) | 12 |
| Egg Packing | 19 | (16) | 20 12 |
| Electric Power Equipment | 20 | (11) | 16 19 |
| Electrical Equipment Mfg. | 21 | (12) | 10 |
| Electronic Component Mfg. | 22 | (12) | 10 6 |
| Feed Milling | 23 | (14) | 16 17 |
| Fertilizer Distribution | 24 | (30) | 10 |
| Fertilizer Manufacturing | 25 | (7) | 12 10 |
| Fish Cannery | 26 | (13) | 12 |
| Flour, Cereal & Feed | 27 | (14) | 16 17 |
| Flour Milling | 28 | (14) | 16 17 |
| Foundry | 29 | (20) | 15 14 |
| Fruit Cannery | 30 | (15) | 12 |
| Fruit Packing | 31 | (16) | 12 |
| Furniture Manufacturing | 32 | (31) | 10 |
| Gasohol Plant | 33 | (4) | 15 16 |
| Grain Handling Facilities | 34 | (14) | 16 17 |
| Graphite Products | 35 | (21) | 20 10 |
| Gypsum | 36 | (21) | 20 15 |
| Heap Leach Mechanical | 37 | (21) | 20 10 |
| Heap Leach Pads | 38 | (21) | 5 |
| Honey Processing | 39 | (15) | 12 |
| Hydroelectric Generation | 40 | (11) | 20 19 |
| Industrial Shop Equipment | 41 | (9) | 10 |
| Laundry & Dry-cleaning | 42 | (17) | 10 |
| Leather Fabrication | 43 | (29) | 20 11 |
| Lime/Calcium Benefication | 44 | (21) | 20 10 |

² ARM 42.22.1301

| Industry Description | Industry Table | Trend Table | Expected Life |
|-----------------------------|----------------|-------------|------------------|
| Logging Equipment | 45 | (18) | 40 6 |
| Meat Packing | 46 | (19) | 12 |
| Metal Fabrication | 47 | (20) | 20 12 |
| Metal Machining & Milling | 48 | (20) | 15 |
| Metal Working | 49 | (20) | 20 12 |
| Mining & Milling | 50 | (21) | 45 10 |
| Natural Gas Processing | 51 | (23) | 46 14 |
| Nonferrous Smelting | 52 | (21) | 45 14 |
| Oil Refining | 53 | (23) | 16 |
| Open Pit Mining/Quarrying | 54 | (21) | 45 10 |
| Ore Milling/Concentrating | 55 | (21) | 45 10 |
| Oxygen Generation | 56 | (7) | 20 10 |
| Paint Manufacturing | 57 | (22) | 12 10 |
| Peat Moss/Compost Plant | 58 | (30) | 20 10 |
| Petroleum | 59 | (23) | 16 |
| Phosphate Benefication | 60 | (21) | 20 10 |
| Plastic Products Mfg. | 61 | (32) | 20 11 |
| Pole Treating Equipment | 62 | (18) | 10 |
| Polystyrene | 63 | (32) | 20 11 |
| Printing | 64 | (24) | 42 11 |
| Pulp & Paper Mfg | 65 | (25) | 13 |
| Refrigeration | 66 | (26) | 42 10 |
| Rifle Manufacturing | 67 | (20) | 45 12 |
| Rubber & Vulcanizing | 68 | (27) | 45 14 |
| Sawmill Equipment | 69 | (18) | 10 |
| Seed Treating & Cleaning | 70 | (14) | 46 17 |
| Stationary Asphalt Plant | 71 | (6) | 15 |
| Steam Power Generation | 72 | (28) | 46 19 |
| Stone Products | 73 | (21) | 15 |
| Sugar Refinery | 74 | (23) | 18 |
| Sulphur Manufacturing | 75 | (23) | 42 10 |
| Talc Benefication | 76 | (21) | 20 10 |
| Textile Fabrication | 77 | (29) | 10 |
| Underground Mining | 78 | (21) | 10 |
| Vegetable Oil Extraction | 79 | (14) | 20 18 |
| Vermiculite Processing | 80 | (21) | 20 10 |
| Warehousing | 81 | (30) | 10 |
| Wood Pellet Plant | 82 | (14) | 46 10 |
| Woodworking | 83 | (31) | 10 |
| Glass Manufacturing | 84 | (32) | 45 14 |
| Wood Products, | 85 | (31) | 10 |
| Silicon Processing | 86 | (23) | 45 16 |
| Renewable Energy Generation | 87 | (11) | 20 19 |

Note: Lab equipment is included in its related industry's table at 10-year life expectancy.

Industrial Machinery and Equipment Trend Factors

| YEAR | TABLE 1 Airplane Mfg. | TABLE 2 Baking | TABLE 3 Bottling | TABLE 4 Brew/Dis. | TABLE 5 Candy Confect. | TABLE 6 Cement Mfg. | TABLE 7 Chemical Mfg. | TABLE 8 Clay Mfg. |
|-------------------------|-----------------------------|--------------------|---------------------|----------------------|------------------------------|---------------------------|-----------------------------|----------------------|
| <u>2020</u> <u>2021</u> | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| <u>2019</u> <u>2020</u> | 0.997 <u>1.057</u> | 1.005 <u>1.050</u> | 1.002 <u>1.057</u> | 1.007 <u>1.050</u> | 1.006 <u>1.046</u> | 1.006 <u>1.047</u> | 1.004 <u>1.049</u> | 1.008 <u>1.041</u> |
| <u>2018</u> <u>2019</u> | 1.030 <u>1.054</u> | 1.040 <u>1.056</u> | 1.044 <u>1.060</u> | 1.049 <u>1.058</u> | 1.042 <u>1.054</u> | 1.052 <u>1.055</u> | 1.048 <u>1.054</u> | 1.052 <u>1.050</u> |
| <u>2017</u> <u>2018</u> | 1.067 <u>1.090</u> | 1.079 <u>1.093</u> | 1.077 <u>1.102</u> | 1.080 <u>1.103</u> | 1.080 <u>1.092</u> | 1.084 <u>1.103</u> | 1.077 <u>1.100</u> | 1.085 <u>1.096</u> |
| <u>2016</u> <u>2017</u> | 1.094 <u>1.129</u> | 1.103 <u>1.133</u> | 1.096 <u>1.140</u> | 1.094 <u>1.135</u> | 1.104 <u>1.131</u> | 1.104 <u>1.136</u> | 1.090 <u>1.131</u> | 1.106 <u>1.130</u> |
| <u>2015</u> <u>2016</u> | 1.074 <u>1.153</u> | 1.094 <u>1.159</u> | 1.083 <u>1.160</u> | 1.087 <u>1.150</u> | 1.096 <u>1.156</u> | 1.094 <u>1.155</u> | 1.079 <u>1.145</u> | 1.104 <u>1.152</u> |
| <u>2014</u> <u>2015</u> | 1.078 <u>1.136</u> | 1.106 <u>1.150</u> | 1.092 <u>1.146</u> | 1.099 <u>1.143</u> | 1.108 <u>1.148</u> | 1.103 <u>1.147</u> | 1.088 <u>1.133</u> | 1.111 <u>1.147</u> |
| <u>2013</u> <u>2014</u> | 1.089 <u>1.140</u> | 1.124 <u>1.162</u> | 1.105 <u>1.156</u> | 1.114 <u>1.155</u> | 1.125 <u>1.161</u> | 1.117 <u>1.156</u> | 1.104 <u>1.143</u> | 1.126 <u>1.158</u> |
| <u>2012</u> <u>2013</u> | 1.089 <u>1.151</u> | 1.134 <u>1.178</u> | 1.110 <u>1.170</u> | 1.123 <u>1.171</u> | 1.135 <u>1.178</u> | 1.128 <u>1.171</u> | 1.103 <u>1.156</u> | 1.139 <u>1.174</u> |
| <u>2011</u> <u>2012</u> | 1.124 <u>1.152</u> | 1.163 <u>1.189</u> | 1.144 <u>1.175</u> | 1.153 <u>1.181</u> | 1.167 <u>1.189</u> | 1.166 <u>1.182</u> | 1.133 <u>1.158</u> | 1.176 <u>1.187</u> |
| <u>2010</u> <u>2011</u> | 1.163 <u>1.186</u> | 1.204 <u>1.222</u> | 1.178 <u>1.208</u> | 1.185 <u>1.212</u> | 1.205 <u>1.223</u> | 1.199 <u>1.223</u> | 1.163 <u>1.190</u> | 1.211 <u>1.226</u> |
| <u>2009</u> <u>2010</u> | 1.144 <u>1.230</u> | 1.192 <u>1.262</u> | 1.167 <u>1.247</u> | 1.178 <u>1.246</u> | 1.198 <u>1.262</u> | 1.183 <u>1.257</u> | 1.147 <u>1.222</u> | 1.202 <u>1.262</u> |
| <u>2008</u> <u>2009</u> | 1.177 <u>1.210</u> | 1.224 <u>1.252</u> | 1.197 <u>1.235</u> | 1.214 <u>1.238</u> | 1.226 <u>1.254</u> | 1.237 <u>1.241</u> | 1.187 <u>1.205</u> | 1.258 <u>1.253</u> |
| <u>2007</u> <u>2008</u> | 1.225 <u>1.245</u> | 1.270 <u>1.283</u> | 1.250 <u>1.267</u> | 1.265 <u>1.274</u> | 1.276 <u>1.284</u> | 1.292 <u>1.297</u> | 1.244 <u>1.247</u> | 1.312 <u>1.310</u> |
| <u>2006</u> <u>2007</u> | 1.293 <u>1.295</u> | 1.360 <u>1.335</u> | 1.325 <u>1.323</u> | 1.344 <u>1.330</u> | 1.370 <u>1.337</u> | 1.360 <u>1.355</u> | 1.314 <u>1.304</u> | 1.382 <u>1.367</u> |
| <u>2005</u> <u>2006</u> | 1.360 <u>1.367</u> | 1.423 <u>1.429</u> | 1.393 <u>1.403</u> | 1.409 <u>1.410</u> | 1.432 <u>1.435</u> | 1.427 <u>1.426</u> | 1.384 <u>1.380</u> | 1.448 <u>1.440</u> |
| <u>2004</u> <u>2005</u> | 1.472 <u>1.439</u> | 1.530 <u>1.495</u> | 1.510 <u>1.475</u> | 1.523 <u>1.482</u> | 1.540 <u>1.501</u> | 1.554 <u>1.496</u> | 1.498 <u>1.450</u> | 1.563 <u>1.509</u> |
| <u>2003</u> <u>2004</u> | 1.528 <u>1.557</u> | 1.588 <u>1.608</u> | 1.566 <u>1.599</u> | 1.575 <u>1.601</u> | 1.595 <u>1.613</u> | 1.613 <u>1.626</u> | 1.550 <u>1.573</u> | 1.619 <u>1.629</u> |
| <u>2002</u> <u>2003</u> | 1.556 <u>1.617</u> | 1.615 <u>1.669</u> | 1.594 <u>1.658</u> | 1.603 <u>1.656</u> | 1.622 <u>1.671</u> | 1.646 <u>1.691</u> | 1.584 <u>1.628</u> | 1.654 <u>1.687</u> |
| <u>2001</u> <u>2002</u> | 1.562 <u>1.646</u> | 1.626 <u>1.697</u> | 1.602 <u>1.687</u> | 1.614 <u>1.686</u> | 1.632 <u>1.699</u> | 1.656 <u>1.726</u> | 1.590 <u>1.661</u> | 1.663 <u>1.720</u> |

*Equipment remains taxable at the level of the final year of life expectancy until its disposal.

Industrial Machinery and Equipment Trend Factors (continued)

| | TABLE 9 | TABLE 10 | TABLE 11 | TABLE 12 | TABLE 13 | TABLE 14 | TABLE 15 | TABLE 16 |
|-----------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| YEAR | Contractor Eq. | Creamery/ Dairy | Elec. Pwr. Eq. | Elec. Eq. Mfg. | Cannery/ Fish | Flour, Cer. Feed | Cannery/ Fruit | Packing/ Fruit |
| 2020 <u>2021</u> | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| 2019 <u>2020</u> | 1.009 <u>1.045</u> | 1.008 <u>1.047</u> | 0.994 <u>1.066</u> | 0.993 <u>1.062</u> | 1.004 <u>1.051</u> | 1.004 <u>1.049</u> | 1.005 <u>1.055</u> | 1.004 <u>1.062</u> |
| 2018 <u>2019</u> | 1.044 <u>1.055</u> | 1.045 <u>1.057</u> | 1.025 <u>1.061</u> | 1.025 <u>1.056</u> | 1.039 <u>1.056</u> | 1.039 <u>1.054</u> | 1.038 <u>1.062</u> | 1.036 <u>1.069</u> |
| 2017 <u>2018</u> | 1.068 <u>1.092</u> | 1.081 <u>1.096</u> | 1.068 <u>1.094</u> | 1.067 <u>1.089</u> | 1.079 <u>1.093</u> | 1.075 <u>1.091</u> | 1.077 <u>1.097</u> | 1.077 <u>1.103</u> |
| 2016 <u>2017</u> | 1.085 <u>1.117</u> | 1.100 <u>1.133</u> | 1.093 <u>1.140</u> | 1.092 <u>1.134</u> | 1.104 <u>1.135</u> | 1.096 <u>1.129</u> | 1.102 <u>1.139</u> | 1.102 <u>1.146</u> |
| 2015 <u>2016</u> | 1.084 <u>1.135</u> | 1.093 <u>1.154</u> | 1.062 <u>1.167</u> | 1.067 <u>1.161</u> | 1.095 <u>1.161</u> | 1.086 <u>1.151</u> | 1.095 <u>1.165</u> | 1.099 <u>1.173</u> |
| 2014 <u>2015</u> | 1.096 <u>1.133</u> | 1.106 <u>1.146</u> | 1.058 <u>1.133</u> | 1.066 <u>1.134</u> | 1.106 <u>1.151</u> | 1.097 <u>1.141</u> | 1.108 <u>1.157</u> | 1.114 <u>1.170</u> |
| 2013 <u>2014</u> | 1.111 <u>1.147</u> | 1.122 <u>1.160</u> | 1.059 <u>1.129</u> | 1.072 <u>1.133</u> | 1.123 <u>1.164</u> | 1.111 <u>1.153</u> | 1.125 <u>1.171</u> | 1.133 <u>1.186</u> |
| 2012 <u>2013</u> | 1.133 <u>1.163</u> | 1.132 <u>1.176</u> | 1.047 <u>1.130</u> | 1.064 <u>1.139</u> | 1.132 <u>1.181</u> | 1.124 <u>1.168</u> | 1.139 <u>1.190</u> | 1.155 <u>1.206</u> |
| 2011 <u>2012</u> | 1.170 <u>1.185</u> | 1.163 <u>1.187</u> | 1.070 <u>1.117</u> | 1.092 <u>1.131</u> | 1.165 <u>1.191</u> | 1.153 <u>1.177</u> | 1.174 <u>1.204</u> | 1.187 <u>1.229</u> |
| 2010 <u>2011</u> | 1.204 <u>1.224</u> | 1.204 <u>1.220</u> | 1.129 <u>1.142</u> | 1.145 <u>1.160</u> | 1.203 <u>1.225</u> | 1.190 <u>1.211</u> | 1.209 <u>1.238</u> | 1.223 <u>1.264</u> |
| 2009 <u>2010</u> | 1.199 <u>1.259</u> | 1.196 <u>1.259</u> | 1.120 <u>1.205</u> | 1.129 <u>1.217</u> | 1.192 <u>1.266</u> | 1.181 <u>1.251</u> | 1.204 <u>1.278</u> | 1.222 <u>1.301</u> |
| 2008 <u>2009</u> | 1.235 <u>1.254</u> | 1.222 <u>1.254</u> | 1.125 <u>1.196</u> | 1.148 <u>1.200</u> | 1.224 <u>1.254</u> | 1.212 <u>1.240</u> | 1.228 <u>1.272</u> | 1.246 <u>1.301</u> |
| 2007 <u>2008</u> | 1.274 <u>1.291</u> | 1.274 <u>1.282</u> | 1.186 <u>1.200</u> | 1.204 <u>1.220</u> | 1.273 <u>1.287</u> | 1.264 <u>1.273</u> | 1.274 <u>1.297</u> | 1.289 <u>1.326</u> |
| 2006 <u>2007</u> | 1.319 <u>1.332</u> | 1.364 <u>1.336</u> | 1.284 <u>1.266</u> | 1.288 <u>1.279</u> | 1.364 <u>1.339</u> | 1.346 <u>1.328</u> | 1.357 <u>1.347</u> | 1.350 <u>1.372</u> |
| 2005 <u>2006</u> | 1.378 <u>1.380</u> | 1.434 <u>1.430</u> | 1.378 <u>1.371</u> | 1.368 <u>1.369</u> | 1.426 <u>1.435</u> | 1.415 <u>1.414</u> | 1.416 <u>1.434</u> | 1.406 <u>1.437</u> |
| 2004 <u>2005</u> | 1.472 <u>1.442</u> | 1.540 <u>1.501</u> | 1.508 <u>1.471</u> | 1.499 <u>1.453</u> | 1.537 <u>1.500</u> | 1.527 <u>1.486</u> | 1.518 <u>1.497</u> | 1.500 <u>1.496</u> |
| 2003 <u>2004</u> | 1.515 <u>1.540</u> | 1.594 <u>1.615</u> | 1.577 <u>1.609</u> | 1.553 <u>1.584</u> | 1.595 <u>1.616</u> | 1.583 <u>1.604</u> | 1.575 <u>1.605</u> | 1.552 <u>1.597</u> |
| 2002 <u>2003</u> | 1.539 <u>1.585</u> | 1.620 <u>1.671</u> | 1.603 <u>1.683</u> | 1.589 <u>1.651</u> | 1.624 <u>1.678</u> | 1.610 <u>1.663</u> | 1.600 <u>1.664</u> | 1.575 <u>1.652</u> |
| 2001 <u>2002</u> | 1.554 <u>1.609</u> | 1.634 <u>1.699</u> | 1.597 <u>1.711</u> | 1.578 <u>1.679</u> | 1.635 <u>1.708</u> | 1.619 <u>1.691</u> | 1.614 <u>1.691</u> | 1.590 <u>1.677</u> |

*Equipment remains taxable at the level of the final year of life expectancy until its disposal.

Industrial Machinery and Equipment Trend Factors (continued)

| | TABLE 17 | TABLE 18 | TABLE 19 | TABLE 20 | TABLE 21 | TABLE 22 | TABLE 23 | TABLE 24 |
|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| YEAR | Laundry/ Clean | Logging Eq. | Packing/ Meat | Metal Work | Mine/Mill | Paint Mfg. | Petroleum | Printing |
| <u>2020 2021</u> | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| <u>2019 2020</u> | <u>1.002 1.052</u> | <u>0.999 1.055</u> | <u>1.007 1.042</u> | <u>0.997 1.044</u> | <u>1.015 1.051</u> | <u>1.003 1.052</u> | <u>1.004 1.043</u> | <u>0.998 1.050</u> |
| <u>2018 2019</u> | <u>1.038 1.055</u> | <u>1.032 1.055</u> | <u>1.043 1.051</u> | <u>1.034 1.041</u> | <u>1.061 1.068</u> | <u>1.043 1.057</u> | <u>1.042 1.046</u> | <u>1.025 1.049</u> |
| <u>2017 2018</u> | <u>1.075 1.093</u> | <u>1.064 1.089</u> | <u>1.079 1.089</u> | <u>1.069 1.079</u> | <u>1.094 1.117</u> | <u>1.079 1.099</u> | <u>1.068 1.088</u> | <u>1.060 1.078</u> |
| <u>2016 2017</u> | <u>1.098 1.132</u> | <u>1.085 1.123</u> | <u>1.102 1.126</u> | <u>1.092 1.116</u> | <u>1.112 1.151</u> | <u>1.099 1.136</u> | <u>1.079 1.115</u> | <u>1.081 1.114</u> |
| <u>2015 2016</u> | <u>1.088 1.156</u> | <u>1.074 1.146</u> | <u>1.098 1.150</u> | <u>1.078 1.141</u> | <u>1.110 1.171</u> | <u>1.088 1.157</u> | <u>1.068 1.127</u> | <u>1.068 1.136</u> |
| <u>2014 2015</u> | <u>1.097 1.145</u> | <u>1.081 1.134</u> | <u>1.112 1.146</u> | <u>1.083 1.126</u> | <u>1.122 1.168</u> | <u>1.097 1.146</u> | <u>1.076 1.115</u> | <u>1.072 1.123</u> |
| <u>2013 2014</u> | <u>1.111 1.155</u> | <u>1.094 1.142</u> | <u>1.130 1.161</u> | <u>1.095 1.131</u> | <u>1.139 1.182</u> | <u>1.111 1.155</u> | <u>1.089 1.124</u> | <u>1.081 1.127</u> |
| <u>2012 2013</u> | <u>1.119 1.170</u> | <u>1.106 1.155</u> | <u>1.143 1.179</u> | <u>1.095 1.143</u> | <u>1.161 1.199</u> | <u>1.117 1.170</u> | <u>1.096 1.137</u> | <u>1.085 1.136</u> |
| <u>2011 2012</u> | <u>1.152 1.179</u> | <u>1.139 1.167</u> | <u>1.176 1.193</u> | <u>1.128 1.143</u> | <u>1.212 1.222</u> | <u>1.150 1.176</u> | <u>1.128 1.144</u> | <u>1.114 1.141</u> |
| <u>2010 2011</u> | <u>1.189 1.213</u> | <u>1.171 1.202</u> | <u>1.211 1.228</u> | <u>1.167 1.178</u> | <u>1.252 1.276</u> | <u>1.188 1.212</u> | <u>1.157 1.178</u> | <u>1.148 1.171</u> |
| <u>2009 2010</u> | <u>1.178 1.252</u> | <u>1.155 1.237</u> | <u>1.205 1.264</u> | <u>1.144 1.218</u> | <u>1.251 1.318</u> | <u>1.175 1.251</u> | <u>1.139 1.208</u> | <u>1.137 1.207</u> |
| <u>2008 2009</u> | <u>1.218 1.241</u> | <u>1.194 1.220</u> | <u>1.244 1.258</u> | <u>1.187 1.195</u> | <u>1.308 1.317</u> | <u>1.215 1.237</u> | <u>1.186 1.189</u> | <u>1.162 1.195</u> |
| <u>2007 2008</u> | <u>1.268 1.283</u> | <u>1.236 1.260</u> | <u>1.293 1.298</u> | <u>1.233 1.240</u> | <u>1.363 1.377</u> | <u>1.269 1.280</u> | <u>1.244 1.238</u> | <u>1.203 1.221</u> |
| <u>2006 2007</u> | <u>1.337 1.336</u> | <u>1.288 1.304</u> | <u>1.377 1.349</u> | <u>1.302 1.288</u> | <u>1.423 1.435</u> | <u>1.343 1.337</u> | <u>1.323 1.299</u> | <u>1.269 1.264</u> |
| <u>2005 2006</u> | <u>1.397 1.408</u> | <u>1.345 1.359</u> | <u>1.437 1.437</u> | <u>1.359 1.359</u> | <u>1.493 1.498</u> | <u>1.410 1.414</u> | <u>1.401 1.382</u> | <u>1.320 1.334</u> |
| <u>2004 2005</u> | <u>1.508 1.472</u> | <u>1.445 1.419</u> | <u>1.539 1.500</u> | <u>1.467 1.419</u> | <u>1.618 1.571</u> | <u>1.529 1.484</u> | <u>1.522 1.463</u> | <u>1.408 1.387</u> |
| <u>2003 2004</u> | <u>1.562 1.588</u> | <u>1.497 1.526</u> | <u>1.591 1.607</u> | <u>1.513 1.531</u> | <u>1.679 1.704</u> | <u>1.587 1.610</u> | <u>1.576 1.590</u> | <u>1.448 1.479</u> |
| <u>2002 2003</u> | <u>1.591 1.645</u> | <u>1.520 1.580</u> | <u>1.619 1.661</u> | <u>1.538 1.580</u> | <u>1.712 1.768</u> | <u>1.620 1.671</u> | <u>1.607 1.646</u> | <u>1.472 1.522</u> |
| <u>2001 2002</u> | <u>1.599 1.675</u> | <u>1.530 1.605</u> | <u>1.631 1.689</u> | <u>1.541 1.606</u> | <u>1.732 1.802</u> | <u>1.629 1.706</u> | <u>1.624 1.678</u> | <u>1.473 1.547</u> |

*Equipment remains taxable at the level of the final year of life expectancy until its disposal.

Industrial Machinery and Equipment Trend Factors (continued)

| | TABLE 25 | TABLE 26 | TABLE 27 | TABLE 28 | TABLE 29 | TABLE 30 | TABLE 31 | TABLE 32 |
|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| YEAR | Paper Mfg. | Refrigeration | Rubber | Steam Power | Textile | Warehousing | Woodworking | Glass Mfg. |
| <u>2020</u> <u>2021</u> | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| <u>2019</u> <u>2020</u> | <u>4.004</u> <u>1.064</u> | <u>4.004</u> <u>1.049</u> | <u>4.005</u> <u>1.045</u> | <u>4.004</u> <u>1.051</u> | <u>0.998</u> <u>1.050</u> | <u>0.998</u> <u>1.060</u> | <u>0.996</u> <u>1.073</u> | <u>4.004</u> <u>1.054</u> |
| <u>2018</u> <u>2019</u> | <u>4.037</u> <u>1.066</u> | <u>4.040</u> <u>1.055</u> | <u>4.043</u> <u>1.051</u> | <u>4.044</u> <u>1.053</u> | <u>4.029</u> <u>1.048</u> | <u>4.027</u> <u>1.059</u> | <u>4.034</u> <u>1.070</u> | <u>4.046</u> <u>1.059</u> |
| <u>2017</u> <u>2018</u> | <u>4.075</u> <u>1.105</u> | <u>4.077</u> <u>1.093</u> | <u>4.074</u> <u>1.091</u> | <u>4.078</u> <u>1.098</u> | <u>4.059</u> <u>1.082</u> | <u>4.065</u> <u>1.091</u> | <u>4.085</u> <u>1.111</u> | <u>4.084</u> <u>1.103</u> |
| <u>2016</u> <u>2017</u> | <u>4.097</u> <u>1.145</u> | <u>4.099</u> <u>1.132</u> | <u>4.096</u> <u>1.124</u> | <u>4.097</u> <u>1.133</u> | <u>4.075</u> <u>1.113</u> | <u>4.089</u> <u>1.130</u> | <u>4.118</u> <u>1.166</u> | <u>4.100</u> <u>1.140</u> |
| <u>2015</u> <u>2016</u> | <u>4.086</u> <u>1.169</u> | <u>4.094</u> <u>1.155</u> | <u>4.087</u> <u>1.146</u> | <u>4.084</u> <u>1.153</u> | <u>4.060</u> <u>1.129</u> | <u>4.083</u> <u>1.156</u> | <u>4.116</u> <u>1.202</u> | <u>4.088</u> <u>1.160</u> |
| <u>2014</u> <u>2015</u> | <u>4.097</u> <u>1.157</u> | <u>4.104</u> <u>1.146</u> | <u>4.095</u> <u>1.137</u> | <u>4.086</u> <u>1.137</u> | <u>4.067</u> <u>1.114</u> | <u>4.095</u> <u>1.150</u> | <u>4.137</u> <u>1.200</u> | <u>4.095</u> <u>1.148</u> |
| <u>2013</u> <u>2014</u> | <u>4.112</u> <u>1.168</u> | <u>4.116</u> <u>1.157</u> | <u>4.107</u> <u>1.146</u> | <u>4.098</u> <u>1.142</u> | <u>4.080</u> <u>1.121</u> | <u>4.114</u> <u>1.163</u> | <u>4.157</u> <u>1.221</u> | <u>4.107</u> <u>1.155</u> |
| <u>2012</u> <u>2013</u> | <u>4.123</u> <u>1.185</u> | <u>4.124</u> <u>1.173</u> | <u>4.108</u> <u>1.158</u> | <u>4.098</u> <u>1.154</u> | <u>4.086</u> <u>1.135</u> | <u>4.128</u> <u>1.179</u> | <u>4.177</u> <u>1.243</u> | <u>4.114</u> <u>1.168</u> |
| <u>2011</u> <u>2012</u> | <u>4.156</u> <u>1.196</u> | <u>4.158</u> <u>1.181</u> | <u>4.138</u> <u>1.159</u> | <u>4.129</u> <u>1.154</u> | <u>4.114</u> <u>1.141</u> | <u>4.160</u> <u>1.197</u> | <u>4.208</u> <u>1.264</u> | <u>4.147</u> <u>1.175</u> |
| <u>2010</u> <u>2011</u> | <u>4.193</u> <u>1.232</u> | <u>4.197</u> <u>1.216</u> | <u>4.174</u> <u>1.190</u> | <u>4.169</u> <u>1.187</u> | <u>4.144</u> <u>1.170</u> | <u>4.194</u> <u>1.232</u> | <u>4.245</u> <u>1.298</u> | <u>4.186</u> <u>1.210</u> |
| <u>2009</u> <u>2010</u> | <u>4.184</u> <u>1.271</u> | <u>4.189</u> <u>1.258</u> | <u>4.154</u> <u>1.225</u> | <u>4.158</u> <u>1.229</u> | <u>4.126</u> <u>1.199</u> | <u>4.187</u> <u>1.268</u> | <u>4.235</u> <u>1.338</u> | <u>4.174</u> <u>1.251</u> |
| <u>2008</u> <u>2009</u> | <u>4.218</u> <u>1.258</u> | <u>4.230</u> <u>1.249</u> | <u>4.196</u> <u>1.207</u> | <u>4.197</u> <u>1.218</u> | <u>4.160</u> <u>1.183</u> | <u>4.224</u> <u>1.260</u> | <u>4.264</u> <u>1.327</u> | <u>4.212</u> <u>1.238</u> |
| <u>2007</u> <u>2008</u> | <u>4.267</u> <u>1.298</u> | <u>4.283</u> <u>1.292</u> | <u>4.243</u> <u>1.251</u> | <u>4.255</u> <u>1.259</u> | <u>4.204</u> <u>1.219</u> | <u>4.267</u> <u>1.300</u> | <u>4.305</u> <u>1.358</u> | <u>4.268</u> <u>1.279</u> |
| <u>2006</u> <u>2007</u> | <u>4.332</u> <u>1.350</u> | <u>4.358</u> <u>1.348</u> | <u>4.310</u> <u>1.300</u> | <u>4.339</u> <u>1.320</u> | <u>4.252</u> <u>1.262</u> | <u>4.314</u> <u>1.345</u> | <u>4.358</u> <u>1.402</u> | <u>4.344</u> <u>1.338</u> |
| <u>2005</u> <u>2006</u> | <u>4.392</u> <u>1.419</u> | <u>4.423</u> <u>1.426</u> | <u>4.364</u> <u>1.370</u> | <u>4.410</u> <u>1.408</u> | <u>4.299</u> <u>1.316</u> | <u>4.360</u> <u>1.395</u> | <u>4.409</u> <u>1.459</u> | <u>4.417</u> <u>1.417</u> |
| <u>2004</u> <u>2005</u> | <u>4.509</u> <u>1.483</u> | <u>4.535</u> <u>1.495</u> | <u>4.463</u> <u>1.426</u> | <u>4.537</u> <u>1.483</u> | <u>4.394</u> <u>1.365</u> | <u>4.455</u> <u>1.444</u> | <u>4.505</u> <u>1.514</u> | <u>4.544</u> <u>1.494</u> |
| <u>2003</u> <u>2004</u> | <u>4.567</u> <u>1.607</u> | <u>4.590</u> <u>1.612</u> | <u>4.514</u> <u>1.530</u> | <u>4.594</u> <u>1.617</u> | <u>4.432</u> <u>1.462</u> | <u>4.506</u> <u>1.545</u> | <u>4.554</u> <u>1.617</u> | <u>4.602</u> <u>1.626</u> |
| <u>2002</u> <u>2003</u> | <u>4.597</u> <u>1.669</u> | <u>4.622</u> <u>1.670</u> | <u>4.545</u> <u>1.584</u> | <u>4.626</u> <u>1.676</u> | <u>4.452</u> <u>1.504</u> | <u>4.524</u> <u>1.599</u> | <u>4.574</u> <u>1.666</u> | <u>4.634</u> <u>1.690</u> |
| <u>2001</u> <u>2002</u> | <u>4.610</u> <u>1.701</u> | <u>4.635</u> <u>1.704</u> | <u>4.549</u> <u>1.616</u> | <u>4.632</u> <u>1.710</u> | <u>4.459</u> <u>1.526</u> | <u>4.529</u> <u>1.618</u> | <u>4.588</u> <u>1.691</u> | <u>4.642</u> <u>1.723</u> |

*Equipment remains taxable at the level of the final year of life expectancy until its disposal.

Industrial Machinery and Equipment Percent Good Table

| ECONOMIC LIFE | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 |
|---------------|-----------------|-------------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| Age | Year | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 2020 | <u>2021</u> | 85 | 86 | 88 | 90 | 91 | 92 | 93 | 94 | 94 | 95 | 95 | 95 | 96 | 96 | 97 | 97 | 97 | 97 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| 2 | 2019 | <u>2020</u> | 69 | 73 | 76 | 79 | 81 | 84 | 86 | 87 | 88 | 89 | 90 | 91 | 92 | 93 | 93 | 93 | 93 | 94 | 94 | 95 | 95 | 95 | 96 | 96 | 97 | 97 |
| 3 | 2018 | <u>2019</u> | 52 | 57 | 62 | 67 | 72 | 76 | 78 | 80 | 82 | 83 | 85 | 86 | 88 | 89 | 90 | 90 | 90 | 91 | 92 | 93 | 93 | 93 | 94 | 94 | 95 | 95 |
| 4 | 2017 | <u>2018</u> | 34 | 41 | 47 | 54 | 61 | 67 | 70 | 73 | 75 | 77 | 79 | 80 | 82 | 83 | 85 | 86 | 87 | 88 | 89 | 90 | 90 | 91 | 91 | 92 | 92 | 93 |
| 5 | 2016 | <u>2017</u> | 20 | 30 | 37 | 43 | 50 | 58 | 62 | 66 | 69 | 71 | 73 | 74 | 76 | 78 | 80 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 91 |
| 6 | 2015 | <u>2016</u> | | 20 | 27 | 33 | 41 | 49 | 54 | 58 | 62 | 65 | 68 | 69 | 71 | 74 | 76 | 78 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 |
| 7 | 2014 | <u>2015</u> | | | 20 | 26 | 33 | 39 | 45 | 50 | 54 | 58 | 62 | 64 | 66 | 68 | 71 | 74 | 76 | 77 | 78 | 80 | 81 | 82 | 83 | 84 | 85 | 86 |
| 8 | 2013 | <u>2014</u> | | | | 20 | 25 | 30 | 37 | 43 | 47 | 51 | 55 | 57 | 59 | 63 | 67 | 70 | 72 | 73 | 75 | 77 | 78 | 80 | 81 | 82 | 83 | 84 |
| 9 | 2012 | <u>2013</u> | | | | | 20 | 24 | 30 | 36 | 41 | 45 | 49 | 52 | 56 | 59 | 62 | 65 | 67 | 69 | 71 | 73 | 75 | 77 | 79 | 80 | 81 | 82 |
| 10 | 2011 | <u>2012</u> | | | | | | 20 | 25 | 29 | 34 | 39 | 43 | 46 | 49 | 53 | 57 | 60 | 63 | 65 | 67 | 69 | 71 | 73 | 75 | 77 | 78 | 79 |
| 11 | 2010 | <u>2011</u> | | | | | | | 20 | 24 | 29 | 33 | 37 | 40 | 43 | 47 | 51 | 55 | 58 | 61 | 63 | 65 | 68 | 70 | 72 | 74 | 75 | 76 |
| 12 | 2009 | <u>2010</u> | | | | | | | | 20 | 24 | 28 | 31 | 34 | 38 | 42 | 46 | 50 | 53 | 56 | 58 | 61 | 64 | 66 | 68 | 70 | 72 | 74 |
| 13 | 2008 | <u>2009</u> | | | | | | | | | 20 | 23 | 26 | 29 | 32 | 36 | 41 | 45 | 48 | 51 | 54 | 57 | 60 | 63 | 65 | 67 | 69 | 71 |
| 14 | 2007 | <u>2008</u> | | | | | | | | | | 20 | 23 | 26 | 28 | 32 | 36 | 40 | 44 | 47 | 50 | 53 | 56 | 59 | 62 | 64 | 66 | 68 |
| 15 | 2006 | <u>2007</u> | | | | | | | | | | | 20 | 23 | 25 | 28 | 32 | 35 | 39 | 43 | 45 | 49 | 52 | 55 | 58 | 61 | 63 | 65 |
| 16 | 2005 | <u>2006</u> | | | | | | | | | | | | 20 | 22 | 25 | 28 | 31 | 35 | 39 | 42 | 45 | 48 | 51 | 54 | 57 | 59 | 61 |
| 17 | 2004 | <u>2005</u> | | | | | | | | | | | | | 20 | 22 | 25 | 27 | 31 | 35 | 38 | 41 | 44 | 47 | 50 | 53 | 56 | 58 |
| 18 | 2003 | <u>2004</u> | | | | | | | | | | | | | | 20 | 22 | 24 | 27 | 30 | 33 | 36 | 39 | 42 | 45 | 48 | 51 | 54 |
| 19 | 2002 | <u>2003</u> | | | | | | | | | | | | | | | 20 | 22 | 25 | 28 | 30 | 32 | 34 | 38 | 42 | 45 | 48 | 51 |
| 20 | 2001 | <u>2002</u> | | | | | | | | | | | | | | | | 20 | 22 | 24 | 26 | 28 | 30 | 34 | 38 | 41 | 44 | 47 |
| 21 | 2000 | <u>2001</u> | | | | | | | | | | | | | | | | | 20 | 22 | 24 | 26 | 28 | 31 | 34 | 37 | 40 | 43 |
| 22 | 1999 | <u>2000</u> | | | | | | | | | | | | | | | | | | 20 | 22 | 24 | 26 | 29 | 32 | 35 | 38 | 40 |
| 23 | 1998 | <u>1999</u> | | | | | | | | | | | | | | | | | | | 20 | 22 | 23 | 26 | 29 | 32 | 35 | 37 |
| 24 | 1997 | <u>1998</u> | | | | | | | | | | | | | | | | | | | | 20 | 21 | 24 | 27 | 30 | 32 | 34 |
| 25 | 1996 | <u>1997</u> | | | | | | | | | | | | | | | | | | | | | 20 | 22 | 25 | 27 | 29 | 31 |
| 26 | 1995 | <u>1996</u> | | | | | | | | | | | | | | | | | | | | | | 20 | 22 | 24 | 26 | 28 |
| 27 | 1994 | <u>1995</u> | | | | | | | | | | | | | | | | | | | | | | | 20 | 22 | 24 | 25 |
| 28 | 1993 | <u>1994</u> | | | | | | | | | | | | | | | | | | | | | | | | 20 | 22 | 23 |
| 29 | 1992 | <u>1993</u> | | | | | | | | | | | | | | | | | | | | | | | | | 20 | 21 |
| 30 | 1991 | <u>1992</u> | | | | | | | | | | | | | | | | | | | | | | | | | | 20 |