



**Personal Property
Depreciation Schedules and
Trend Tables**

2023

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Personal Property Depreciation Schedules

These schedules are effective from January 1, ~~2022~~ 2023 through December 31, ~~2022~~ 2023.¹

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
2021 <u>2022</u>	25
2020 <u>2021</u>	15
2019 <u>2020</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	TREND FACTOR	% GOOD	TRENDED % GOOD
2021 <u>2022</u>	1.000	70	70
2020 <u>2021</u>	1.041 <u>1.141</u>	45	47 <u>51</u>
2019 <u>2020</u>	1.053 <u>1.219</u>	20	21 <u>24</u>
2018 <u>2019</u>	1.087 <u>1.232</u>	10	11 <u>12</u>
older	1.118 <u>1.272</u>	5	6

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	TREND FACTOR	% GOOD	TRENDED % GOOD
<u>2024</u> <u>2022</u>	1.000	85	85
2020 <u>2021</u>	1.041 <u>1.141</u>	69	72 <u>79</u>
2019 <u>2020</u>	1.053 <u>1.219</u>	52	55 <u>63</u>
2018 <u>2019</u>	1.087 <u>1.232</u>	34	37 <u>42</u>
2017 <u>2018</u>	1.118 <u>1.272</u>	23	26 <u>29</u>
older	1.136 <u>1.309</u>	18	20 <u>24</u>

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	TREND FACTOR	% GOOD	TRENDED % GOOD
<u>2024</u> <u>2022</u>	1.000	92	92
2020 <u>2021</u>	1.052 <u>1.161</u>	84	88 <u>98</u>
2019 <u>2020</u>	1.058 <u>1.263</u>	76	80 <u>96</u>
2018 <u>2019</u>	1.096 <u>1.269</u>	67	73 <u>85</u>
2017 <u>2018</u>	1.134 <u>1.315</u>	58	66 <u>76</u>
2016 <u>2017</u>	1.156 <u>1.360</u>	49	57 <u>67</u>
2015 <u>2016</u>	1.147 <u>1.387</u>	39	45 <u>54</u>
2014 <u>2015</u>	1.158 <u>1.376</u>	30	35 <u>41</u>
2013 <u>2014</u>	1.172 <u>1.389</u>	24	28 <u>33</u>
2012 <u>2013</u>	1.182 <u>1.407</u>	21	25 <u>30</u>
older	1.216 <u>1.419</u>	20	24 <u>28</u>

Wheeled Seismograph Units

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

YEAR NEW/ ACQUIRED	TREND FACTOR	% GOOD	WHOLESALE FACTOR	WHOLESALE TRENDED % GOOD
<u>2022</u> <u>2023</u>	1.000	100	80	80
<u>2024</u> <u>2022</u>	1.000	85	80	68
<u>2020</u> <u>2021</u>	4.049 <u>1.181</u>	69	80	<u>58</u> <u>65</u>
<u>2019</u> <u>2020</u>	4.054 <u>1.286</u>	52	80	<u>44</u> <u>53</u>
<u>2018</u> <u>2019</u>	4.100 <u>1.292</u>	34	80	<u>30</u> <u>35</u>
<u>2017</u> <u>2018</u>	4.134 <u>1.348</u>	23	80	<u>24</u> <u>25</u>
older	4.145 <u>1.386</u>	18	80	<u>16</u> <u>20</u>

Seismograph Allied Equipment

YEAR NEW/ ACQUIRED	TREND FACTOR	% GOOD	TRENDED % GOOD
<u>2022</u> <u>2023</u>	1.000	100	100
<u>2024</u> <u>2022</u>	1.000	85	85
<u>2020</u> <u>2021</u>	4.049 <u>1.181</u>	69	<u>72</u> <u>81</u>
<u>2019</u> <u>2020</u>	4.054 <u>1.286</u>	52	<u>55</u> <u>67</u>
<u>2018</u> <u>2019</u>	4.100 <u>1.292</u>	34	<u>37</u> <u>44</u>
<u>2017</u> <u>2018</u>	4.134 <u>1.348</u>	23	<u>26</u> <u>31</u>
older	4.145 <u>1.386</u>	18	<u>24</u> <u>25</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	TREND FACTOR	% GOOD	WHOLESALE FACTOR	WHOLESALE TRENDED % GOOD
<u>2022</u> <u>2023</u>	1.000	100	80	80
<u>2024</u> <u>2022</u>	1.000	92	80	74
<u>2020</u> <u>2021</u>	4.049 <u>1.181</u>	84	80	<u>71</u> <u>79</u>
<u>2019</u> <u>2020</u>	4.054 <u>1.286</u>	76	80	<u>64</u> <u>78</u>
<u>2018</u> <u>2019</u>	4.100 <u>1.292</u>	67	80	<u>59</u> <u>69</u>
<u>2017</u> <u>2018</u>	4.134 <u>1.348</u>	58	80	<u>52</u> <u>63</u>
<u>2016</u> <u>2017</u>	4.145 <u>1.386</u>	49	80	<u>45</u> <u>54</u>
<u>2015</u> <u>2016</u>	4.133 <u>1.403</u>	39	80	<u>35</u> <u>44</u>
<u>2014</u> <u>2015</u>	4.143 <u>1.389</u>	30	80	<u>27</u> <u>33</u>
<u>2013</u> <u>2014</u>	4.156 <u>1.400</u>	24	80	<u>22</u> <u>27</u>
<u>2012</u> <u>2013</u>	4.158 <u>1.417</u>	21	80	<u>19</u> <u>24</u>
older	4.190 <u>1.419</u>	20	80	<u>19</u> <u>23</u>

Drill Rigs

YEAR NEW/ ACQUIRED	TREND FACTOR	% GOOD	TRENDED % GOOD
<u>2022</u> <u>2023</u>	1.000	100	100
<u>2021</u> <u>2022</u>	1.000	92	92
<u>2020</u> <u>2021</u>	1.049 <u>1.181</u>	84	88 <u>99</u>
<u>2019</u> <u>2020</u>	1.054 <u>1.286</u>	76	80 <u>98</u>
<u>2018</u> <u>2019</u>	1.100 <u>1.292</u>	67	74 <u>87</u>
<u>2017</u> <u>2018</u>	1.131 <u>1.348</u>	58	66 <u>78</u>
<u>2016</u> <u>2017</u>	1.145 <u>1.386</u>	49	56 <u>68</u>
<u>2015</u> <u>2016</u>	1.133 <u>1.403</u>	39	44 <u>55</u>
<u>2014</u> <u>2015</u>	1.143 <u>1.389</u>	30	34 <u>42</u>
<u>2013</u> <u>2014</u>	1.156 <u>1.400</u>	24	28 <u>34</u>
<u>2012</u> <u>2013</u>	1.158 <u>1.417</u>	21	24 <u>30</u>
older	1.190 <u>1.419</u>	20	24 <u>28</u>

Oil and Gas Field Machinery and Equipment

YEAR NEW/ ACQUIRED	TREND FACTOR	% GOOD	TRENDED % GOOD
<u>2022</u> <u>2023</u>	1.000	100	100
<u>2021</u> <u>2022</u>	1.000	95	95
<u>2020</u> <u>2021</u>	1.049 <u>1.181</u>	90	94 <u>106</u>
<u>2019</u> <u>2020</u>	1.054 <u>1.286</u>	85	90 <u>109</u>
<u>2018</u> <u>2019</u>	1.100 <u>1.292</u>	79	87 <u>102</u>
<u>2017</u> <u>2018</u>	1.131 <u>1.348</u>	73	83 <u>98</u>
<u>2016</u> <u>2017</u>	1.145 <u>1.386</u>	68	78 <u>94</u>
<u>2015</u> <u>2016</u>	1.133 <u>1.403</u>	62	70 <u>87</u>
<u>2014</u> <u>2015</u>	1.143 <u>1.389</u>	55	63 <u>76</u>
<u>2013</u> <u>2014</u>	1.156 <u>1.400</u>	49	57 <u>69</u>
<u>2012</u> <u>2013</u>	1.158 <u>1.417</u>	43	50 <u>61</u>
<u>2011</u> <u>2012</u>	1.190 <u>1.419</u>	37	44 <u>53</u>
<u>2010</u> <u>2011</u>	1.222 <u>1.458</u>	31	38 <u>45</u>
<u>2009</u> <u>2010</u>	1.205 <u>1.497</u>	26	31 <u>39</u>
<u>2008</u> <u>2009</u>	1.247 <u>1.476</u>	23	29 <u>34</u>
<u>2007</u> <u>2008</u>	1.304 <u>1.528</u>	21	27 <u>32</u>
older	1.380 <u>1.597</u>	20	28 <u>32</u>

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	TREND FACTOR	% GOOD	WHOLESALE FACTOR	WHOLESALE TRENDED % GOOD
<u>2022</u> <u>2023</u>	1.000	100	50	50
<u>2021</u> <u>2022</u>	1.000	97	50	49
<u>2020</u> <u>2021</u>	4.052 <u>1.161</u>	93	50	49 <u>54</u>
<u>2019</u> <u>2020</u>	4.058 <u>1.263</u>	90	50	48 <u>57</u>
<u>2018</u> <u>2019</u>	4.096 <u>1.269</u>	86	50	47 <u>55</u>
<u>2017</u> <u>2018</u>	4.134 <u>1.315</u>	82	50	46 <u>54</u>
<u>2016</u> <u>2017</u>	4.156 <u>1.360</u>	78	50	45 <u>53</u>
<u>2015</u> <u>2016</u>	4.147 <u>1.387</u>	74	50	42 <u>51</u>
<u>2014</u> <u>2015</u>	4.158 <u>1.376</u>	70	50	41 <u>48</u>
<u>2013</u> <u>2014</u>	4.172 <u>1.389</u>	65	50	38 <u>45</u>
<u>2012</u> <u>2013</u>	4.182 <u>1.407</u>	60	50	35 <u>42</u>
<u>2011</u> <u>2012</u>	4.216 <u>1.419</u>	55	50	33 <u>39</u>
<u>2010</u> <u>2011</u>	4.254 <u>1.459</u>	50	50	34 <u>36</u>
<u>2009</u> <u>2010</u>	4.244 <u>1.505</u>	45	50	28 <u>34</u>
<u>2008</u> <u>2009</u>	4.280 <u>1.493</u>	40	50	26 <u>30</u>
<u>2007</u> <u>2008</u>	4.331 <u>1.536</u>	35	50	23 <u>27</u>
<u>2006</u> <u>2007</u>	4.403 <u>1.597</u>	31	50	22 <u>25</u>
<u>2005</u> <u>2006</u>	4.468 <u>1.684</u>	27	50	20 <u>23</u>
<u>2004</u> <u>2005</u>	4.579 <u>1.762</u>	24	50	19 <u>21</u>
<u>2003</u> <u>2004</u>	4.634 <u>1.895</u>	22	50	18 <u>21</u>
<u>2002</u> <u>2003</u>	4.661 <u>1.960</u>	21	50	17 <u>21</u>
older	4.671 <u>1.994</u>	20	50	17 <u>20</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
2022	<u>2.065</u>
2021	<u>1.721</u> <u>1.778</u>
2020	1.635
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

Trend-Up Chart for Farm Machinery and Equipment Trend-Up Chart

Year	Trend Factor
2022	2193.0
2021	1827.5 1888.1
2020	1736.4
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

Year	Trend Factor
1991	928.5
1990	910.2
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

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

Year of Unknown Cost	Year of Known Cost												
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
2023	1.00												
2022		1.00											
2021		0.86	1.00										
2020		0.79	0.95	1.00									
2019		0.79	0.95	0.96	1.00								
2018		0.76	0.91	0.93	0.97	1.00							
2017		0.74	0.88	0.91	0.93	0.97	1.00						
2016		0.72	0.87	0.92	0.92	0.96	0.98	1.00					
2015		0.73	0.87	0.91	0.92	0.96	0.99	1.01	1.00				
2014		0.72	0.86	0.90	0.91	0.95	0.98	1.00	0.99	1.00			
2013		0.71	0.85	0.89	0.90	0.94	0.97	0.99	0.98	0.99	1.00		
2012		0.70	0.85	0.87	0.90	0.93	0.96	0.98	0.97	0.98	0.99	1.00	
2011		0.69	0.82	0.84	0.87	0.91	0.94	0.95	0.94	0.96	0.97	0.97	1.00
2010		0.66	0.80	0.85	0.84	0.88	0.91	0.92	0.91	0.93	0.94	0.94	0.98
2009		0.67	0.80	0.82	0.85	0.89	0.91	0.93	0.92	0.93	0.94	0.95	0.98
2008		0.65	0.78	0.79	0.83	0.86	0.89	0.90	0.89	0.91	0.92	0.92	0.96
2007		0.63	0.75	0.75	0.80	0.83	0.85	0.87	0.86	0.87	0.88	0.89	0.92
2006		0.59	0.71	0.72	0.75	0.79	0.81	0.83	0.82	0.83	0.84	0.84	0.87
2005		0.57	0.68	0.67	0.72	0.75	0.77	0.79	0.78	0.79	0.80	0.81	0.83
2004		0.53	0.63	0.65	0.67	0.70	0.72	0.73	0.73	0.74	0.74	0.75	0.78
2003		0.51	0.61	0.63	0.65	0.68	0.70	0.71	0.70	0.71	0.72	0.72	0.75
2002		0.50	0.60	0.63	0.64	0.66	0.68	0.70	0.69	0.70	0.71	0.71	0.74
2001		0.50	0.60	0.63	0.63	0.66	0.68	0.69	0.69	0.69	0.70	0.71	0.73
2000		0.49	0.59	0.61	0.63	0.66	0.67	0.69	0.68	0.69	0.70	0.70	0.73
1999		0.49	0.58	0.61	0.62	0.64	0.66	0.67	0.67	0.68	0.68	0.69	0.71
1998		0.48	0.58	0.61	0.61	0.64	0.66	0.67	0.67	0.67	0.68	0.69	0.71
1997		0.48	0.58	0.60	0.61	0.64	0.66	0.67	0.66	0.67	0.68	0.68	0.71
1996		0.47	0.57	0.59	0.60	0.63	0.64	0.66	0.65	0.66	0.67	0.67	0.69
1995		0.47	0.56	0.57	0.59	0.62	0.64	0.65	0.64	0.65	0.66	0.66	0.68
1994		0.45	0.54	0.55	0.57	0.60	0.61	0.62	0.62	0.63	0.63	0.64	0.66
1993		0.44	0.52	0.54	0.55	0.58	0.60	0.61	0.60	0.61	0.62	0.62	0.64
1992		0.43	0.51	0.54	0.54	0.57	0.58	0.60	0.59	0.60	0.60	0.61	0.63
1991		0.42	0.51	0.52	0.54	0.56	0.58	0.59	0.58	0.59	0.60	0.60	0.62
1990		0.42	0.50	0.51	0.53	0.55	0.57	0.58	0.57	0.58	0.58	0.59	0.61
1989		0.40	0.49	0.49	0.51	0.54	0.55	0.56	0.56	0.56	0.57	0.57	0.59
1988		0.38	0.46	0.47	0.49	0.51	0.52	0.53	0.53	0.53	0.54	0.54	0.56
1987		0.37	0.44	0.46	0.47	0.49	0.50	0.51	0.51	0.51	0.52	0.52	0.54
1986		0.36	0.44	0.45	0.46	0.48	0.50	0.50	0.50	0.51	0.51	0.52	0.53
1985		0.36	0.43	0.45	0.46	0.48	0.49	0.50	0.49	0.50	0.51	0.51	0.53
1984		0.35	0.42	0.44	0.45	0.47	0.48	0.49	0.49	0.49	0.50	0.50	0.52
1983		0.34	0.41	0.43	0.44	0.46	0.47	0.48	0.47	0.48	0.49	0.49	0.51
1982		0.34	0.41	0.41	0.43	0.45	0.46	0.47	0.47	0.47	0.48	0.48	0.50
1981		0.32	0.39	0.37	0.41	0.43	0.44	0.45	0.44	0.45	0.46	0.46	0.47
1980		0.29	0.35	0.34	0.37	0.39	0.40	0.41	0.40	0.41	0.41	0.42	0.43
1979		0.27	0.32	0.31	0.34	0.35	0.36	0.37	0.37	0.37	0.38	0.38	0.39
1978		0.24	0.29	0.29	0.31	0.32	0.33	0.34	0.34	0.34	0.34	0.35	0.36
1977		0.23	0.27	0.27	0.29	0.30	0.31	0.32	0.31	0.32	0.32	0.32	0.33
1976		0.22	0.26	0.26	0.27	0.29	0.29	0.30	0.30	0.30	0.30	0.31	0.32
1975		0.20	0.24	0.23	0.26	0.27	0.28	0.28	0.28	0.28	0.29	0.29	0.30
1974		0.18	0.22	0.20	0.23	0.24	0.25	0.25	0.25	0.25	0.26	0.26	0.27
1973		0.16	0.19	0.19	0.20	0.21	0.21	0.22	0.22	0.22	0.22	0.22	0.23
1972		0.15	0.18	0.19	0.19	0.20	0.21	0.21	0.21	0.21	0.21	0.22	0.22
1971		0.15	0.18	0.17	0.19	0.19	0.20	0.20	0.20	0.20	0.21	0.21	0.22
1970		0.14	0.17	0.16	0.18	0.18	0.19	0.19	0.19	0.19	0.19	0.20	0.20
1969		0.13	0.16	0.16	0.17	0.17	0.18	0.18	0.18	0.18	0.18	0.18	0.19
1968		0.12	0.15	0.15	0.16	0.17	0.17	0.17	0.17	0.17	0.18	0.18	0.18
1967	-	-	0.14	0.15	0.15	0.16	0.16	0.17	0.16	0.17	0.17	0.17	0.18

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

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

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

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

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

Year of Unknown Cost	Year of Known Cost													
	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	
1984	1.00													
1983	0.97	1.00												
1982	0.96	0.98	1.00											
1981	0.91	0.94	0.96	1.00										
1980	0.83	0.85	0.87	0.91	1.00									
1979	0.75	0.77	0.79	0.82	0.91	1.00								
1978	0.69	0.71	0.72	0.75	0.83	0.92	1.00							
1977	0.64	0.66	0.67	0.70	0.77	0.85	0.93	1.00						
1976	0.61	0.62	0.64	0.67	0.73	0.81	0.88	0.95	1.00					
1975	0.57	0.59	0.60	0.63	0.69	0.76	0.83	0.89	0.94	1.00				
1974	0.51	0.53	0.54	0.56	0.62	0.68	0.75	0.80	0.84	0.90	1.00			
1973	0.44	0.45	0.46	0.49	0.54	0.59	0.64	0.69	0.73	0.77	0.86	1.00		
1972	0.43	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	0.41	0.42	0.43	0.45	0.50	0.55	0.60	0.65	0.68	0.72	0.81	0.93	0.97	
1970	0.39	0.40	0.41	0.43	0.47	0.52	0.57	0.61	0.64	0.68	0.76	0.88	0.91	
1969	0.37	0.38	0.38	0.40	0.44	0.49	0.53	0.57	0.60	0.64	0.72	0.83	0.86	
1968	0.35	0.36	0.37	0.39	0.43	0.47	0.51	0.55	0.58	0.61	0.69	0.79	0.82	
1967	0.34	0.35	0.35	0.37	0.41	0.45	0.49	0.53	0.56	0.59	0.66	0.76	0.79	

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

Year of Unknown Cost	Year of Known Cost				
	1971	1970	1969	1968	1967
1971	1.00				
1970	0.94	1.00			
1969	0.89	0.94	1.00		
1968	0.85	0.90	0.96	1.00	
1967	0.82	0.87	0.92	0.96	1.00

PROPOSED

Heavy Equipment

A 50 percent wholesale factor is used for heavy equipment.

YEAR NEW/ ACQUIRED	TREND FACTOR	% GOOD	WHOLESALE FACTOR	WHOLESALE TRENDED % GOOD
2022 <u>2023</u>	1.000	100	50	50
2021 <u>2022</u>	1.000	97	50	49
2020 <u>2021</u>	1.045 <u>1.122</u>	93	50	49 <u>52</u>
2019 <u>2020</u>	1.055 <u>1.200</u>	90	50	47 <u>54</u>
2018 <u>2019</u>	1.092 <u>1.213</u>	86	50	47 <u>52</u>
2017 <u>2018</u>	1.117 <u>1.255</u>	82	50	46 <u>51</u>
2016 <u>2017</u>	1.135 <u>1.284</u>	78	50	44 <u>50</u>
2015 <u>2016</u>	1.133 <u>1.304</u>	74	50	42 <u>48</u>
2014 <u>2015</u>	1.147 <u>1.303</u>	70	50	40 <u>46</u>
2013 <u>2014</u>	1.163 <u>1.318</u>	65	50	38 <u>43</u>
2012 <u>2013</u>	1.185 <u>1.336</u>	60	50	36 <u>40</u>
2011 <u>2012</u>	1.224 <u>1.362</u>	55	50	34 <u>37</u>
2010 <u>2011</u>	1.259 <u>1.407</u>	50	50	34 <u>35</u>
2009 <u>2010</u>	1.254 <u>1.447</u>	45	50	28 <u>33</u>
2008 <u>2009</u>	1.291 <u>1.442</u>	40	50	26 <u>29</u>
2007 <u>2008</u>	1.332 <u>1.484</u>	35	50	23 <u>26</u>
2006 <u>2007</u>	1.380 <u>1.531</u>	31	50	24 <u>24</u>
2005 <u>2006</u>	1.442 <u>1.586</u>	27	50	19 <u>21</u>
2004 <u>2005</u>	1.540 <u>1.657</u>	24	50	18 <u>20</u>
2003 <u>2004</u>	1.585 <u>1.770</u>	22	50	17 <u>19</u>
2002 <u>2003</u>	1.609 <u>1.821</u>	21	50	17 <u>19</u>
older	1.622 <u>1.850</u>	20	50	16 <u>18</u>

Heavy Equipment Trend-Up Chart

Year	Trend Factor
2022	<u>2389.2</u>
2021	2078.8 <u>2129.7</u>
2020	1990.2
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

Year	Trend Factor
1991	1075.3
1990	1050.1
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

Heavy Equipment Trend-Down Chart

See the following pages for enlarged view.

Year of Unknown Cost	Year of Known Cost												Year of Known Cost												Year of Known Cost																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost												
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
2023	1.00												
2022		1.00											
2021		0.89	1.00										
2020		0.83	0.96	1.00									
2019		0.82	0.95	0.99	1.00								
2018		0.80	0.92	0.96	0.97	1.00							
2017		0.78	0.90	0.94	0.95	0.98	1.00						
2016		0.77	0.88	0.92	0.93	0.97	0.99	1.00					
2015		0.77	0.88	0.92	0.93	0.97	0.99	1.00	1.00				
2014		0.76	0.87	0.91	0.92	0.96	0.98	0.99	0.99	1.00			
2013		0.75	0.86	0.90	0.91	0.94	0.96	0.98	0.97	0.99	1.00		
2012		0.73	0.84	0.88	0.89	0.93	0.95	0.96	0.96	0.97	0.98	1.00	
2011		0.71	0.82	0.85	0.86	0.90	0.92	0.93	0.93	0.94	0.95	0.97	1.00
2010		0.69	0.79	0.83	0.84	0.87	0.89	0.90	0.90	0.91	0.93	0.94	0.98
2009		0.69	0.80	0.83	0.84	0.88	0.89	0.91	0.90	0.92	0.93	0.95	0.95
2008		0.67	0.77	0.81	0.82	0.85	0.87	0.88	0.88	0.89	0.90	0.92	0.92
2007		0.65	0.75	0.79	0.79	0.82	0.84	0.85	0.85	0.86	0.87	0.89	0.89
2006		0.63	0.72	0.76	0.77	0.80	0.81	0.82	0.82	0.83	0.84	0.86	0.85
2005		0.60	0.69	0.73	0.73	0.76	0.78	0.79	0.79	0.80	0.81	0.82	0.80
2004		0.56	0.65	0.68	0.69	0.71	0.73	0.74	0.74	0.75	0.76	0.77	0.78
2003		0.55	0.63	0.66	0.67	0.69	0.71	0.72	0.71	0.73	0.74	0.75	0.77
2002		0.54	0.62	0.65	0.66	0.68	0.70	0.71	0.70	0.71	0.72	0.74	0.76
2001		0.54	0.62	0.64	0.65	0.68	0.69	0.70	0.70	0.71	0.72	0.73	0.75
2000		0.53	0.61	0.64	0.65	0.67	0.69	0.70	0.69	0.70	0.71	0.73	0.74
1999		0.52	0.60	0.63	0.64	0.66	0.67	0.68	0.68	0.69	0.70	0.72	0.74
1998		0.52	0.60	0.63	0.63	0.66	0.67	0.68	0.68	0.69	0.70	0.71	0.73
1997		0.51	0.59	0.62	0.62	0.65	0.66	0.67	0.67	0.68	0.69	0.70	0.71
1996		0.50	0.58	0.61	0.61	0.64	0.65	0.66	0.66	0.67	0.68	0.69	0.70
1995		0.50	0.57	0.60	0.60	0.63	0.64	0.65	0.65	0.66	0.66	0.68	0.68
1994		0.48	0.55	0.58	0.59	0.61	0.62	0.63	0.63	0.64	0.65	0.66	0.67
1993		0.47	0.54	0.57	0.57	0.59	0.61	0.62	0.61	0.62	0.63	0.64	0.65
1992		0.46	0.53	0.55	0.56	0.58	0.59	0.60	0.60	0.61	0.61	0.63	0.64
1991		0.45	0.52	0.54	0.55	0.57	0.58	0.59	0.59	0.59	0.60	0.61	0.62
1990		0.44	0.51	0.53	0.53	0.55	0.57	0.57	0.57	0.58	0.59	0.60	0.60
1989		0.43	0.49	0.51	0.52	0.54	0.55	0.56	0.55	0.56	0.57	0.58	0.58
1988		0.41	0.47	0.49	0.49	0.51	0.52	0.53	0.53	0.54	0.54	0.55	0.56
1987		0.39	0.45	0.47	0.48	0.50	0.51	0.51	0.51	0.52	0.53	0.54	0.55
1986		0.39	0.45	0.47	0.47	0.49	0.50	0.51	0.51	0.51	0.52	0.53	0.54
1985		0.38	0.44	0.46	0.47	0.49	0.50	0.50	0.50	0.51	0.52	0.53	0.54
1984		0.38	0.44	0.46	0.46	0.48	0.49	0.50	0.50	0.50	0.51	0.52	0.53
1983		0.37	0.43	0.45	0.45	0.47	0.48	0.49	0.49	0.49	0.50	0.51	0.52
1982		0.36	0.42	0.44	0.44	0.46	0.47	0.48	0.48	0.48	0.49	0.50	0.49
1981		0.34	0.40	0.41	0.42	0.44	0.44	0.45	0.45	0.46	0.46	0.47	0.44
1980		0.31	0.36	0.37	0.38	0.39	0.40	0.40	0.40	0.41	0.41	0.42	0.40
1979		0.28	0.32	0.34	0.34	0.35	0.36	0.37	0.36	0.37	0.38	0.38	0.36
1978		0.26	0.29	0.31	0.31	0.32	0.33	0.33	0.33	0.34	0.34	0.35	0.34
1977		0.24	0.27	0.29	0.29	0.30	0.31	0.31	0.31	0.31	0.32	0.32	0.32
1976		0.22	0.26	0.27	0.27	0.28	0.29	0.29	0.29	0.30	0.30	0.31	0.30
1975		0.21	0.24	0.25	0.26	0.27	0.27	0.28	0.27	0.28	0.28	0.29	0.26
1974		0.18	0.21	0.22	0.22	0.23	0.23	0.24	0.24	0.24	0.24	0.25	0.22
1973		0.16	0.18	0.19	0.19	0.20	0.20	0.21	0.20	0.21	0.21	0.21	0.22
1972		0.15	0.17	0.18	0.18	0.19	0.20	0.20	0.20	0.20	0.20	0.21	0.21
1971		0.15	0.17	0.18	0.18	0.19	0.19	0.19	0.19	0.19	0.20	0.20	0.20
1970		0.14	0.16	0.17	0.17	0.17	0.18	0.18	0.18	0.18	0.19	0.19	0.18
1969		0.13	0.15	0.16	0.16	0.16	0.17	0.17	0.17	0.17	0.17	0.18	0.18
1968		0.12	0.14	0.15	0.15	0.16	0.16	0.16	0.16	0.16	0.17	0.17	0.17
1967	-	-	0.14	0.14	0.14	0.15	0.15	0.15	0.15	0.16	0.16	0.16	0.16

Heavy Equipment Trend-Down Chart (continued)

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

Heavy Equipment Trend-Down Chart (continued)

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

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost													
	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	
1984	1.00													
1983	0.98	1.00												
1982	0.96	0.98	1.00											
1981	0.91	0.92	0.95	1.00										
1980	0.81	0.83	0.85	0.90	1.00									
1979	0.74	0.75	0.77	0.81	0.91	1.00								
1978	0.67	0.68	0.70	0.74	0.83	0.91	1.00							
1977	0.62	0.64	0.65	0.69	0.77	0.85	0.93	1.00						
1976	0.59	0.60	0.62	0.65	0.73	0.80	0.88	0.95	1.00					
1975	0.56	0.57	0.58	0.61	0.68	0.75	0.83	0.89	0.94	1.00				
1974	0.48	0.49	0.50	0.53	0.59	0.65	0.71	0.77	0.81	0.86	1.00			
1973	0.41	0.42	0.43	0.46	0.51	0.56	0.61	0.66	0.70	0.74	0.86	1.00		
1972	0.40	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	0.39	0.40	0.43	0.47	0.52	0.57	0.62	0.65	0.70	0.81	0.93	0.97	
1970	0.36	0.37	0.38	0.40	0.45	0.49	0.54	0.58	0.62	0.66	0.76	0.88	0.91	
1969	0.34	0.35	0.36	0.38	0.42	0.47	0.51	0.55	0.58	0.62	0.72	0.83	0.86	
1968	0.33	0.33	0.34	0.36	0.40	0.44	0.49	0.52	0.55	0.59	0.68	0.79	0.82	
1967	0.31	0.32	0.33	0.34	0.38	0.42	0.46	0.50	0.53	0.56	0.65	0.75	0.78	

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost				
	1971	1970	1969	1968	1967
1971	1.00				
1970	0.94	1.00			
1969	0.89	0.94	1.00		
1968	0.85	0.90	0.95	1.00	
1967	0.81	0.86	0.91	0.95	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)	10
Alcohol Plant	2	(4)	16
Baking	3	(2)	12
Bentonite	4	(21)	10
Bottling	5	(3)	12
Brewing & Distilling	6	(4)	12
Candy & Confectionary	7	(5)	12
Cardboard Container	8	(25)	13
Cement Manufacturing	9	(6)	20
Cereal Products	10	(14)	17
Chemical Manufacturing	11	(7)	10
Clay Products	12	(8)	15
Coal Crushing & Handling	13	(21)	10
Coal Fired Power Generation	14	(28)	19
Concrete Products	15	(6)	15
Concrete Ready Mix	16	(6)	15
Contractor Equipment	17	(9)	6
Creamery & Dairy	18	(10)	12
Egg Packing	19	(16)	12
Electric Power Equipment	20	(11)	19
Electrical Equipment Mfg.	21	(12)	10
Electronic Component Mfg.	22	(12)	6
Feed Milling	23	(14)	17
Fertilizer Distribution	24	(30)	10
Fertilizer Manufacturing	25	(7)	10
Fish Cannery	26	(13)	12
Flour, Cereal & Feed	27	(14)	17
Flour Milling	28	(14)	17
Foundry	29	(20)	14
Fruit Cannery	30	(15)	12
Fruit Packing	31	(16)	12
Furniture Manufacturing	32	(31)	10
Gasohol Plant	33	(4)	16
Grain Handling Facilities	34	(14)	17
Graphite Products	35	(21)	10
Gypsum	36	(21)	15
Heap Leach Mechanical	37	(21)	10
Heap Leach Pads	38	(21)	5
Honey Processing	39	(15)	12
Hydroelectric Generation	40	(11)	19
Industrial Shop Equipment	41	(9)	10
Laundry & Dry-cleaning	42	(17)	10
Leather Fabrication	43	(29)	11
Lime/Calcium Benefication	44	(21)	10

² ARM 42.22.1301

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

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

Industrial Machinery and Equipment Trend Factors

	TABLE 1	TABLE 2	TABLE 3	TABLE 4	TABLE 5	TABLE 6	TABLE 7	TABLE 8
YEAR	Airplane Mfg.	Baking	Bottling	Brew/Dis.	Candy Confect.	Cement Mfg.	Chemical Mfg.	Clay Mfg.
2021 <u>2022</u>	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2020 <u>2021</u>	1.057 1.181	1.050 1.164	1.057 1.175	1.050 1.163	1.046 1.160	1.047 1.178	1.049 1.181	1.044 1.165
2019 <u>2020</u>	1.054 1.295	1.056 1.260	1.060 1.287	1.058 1.260	1.054 1.250	1.055 1.278	1.054 1.286	1.050 1.251
2018 <u>2019</u>	1.090 1.292	1.093 1.267	1.102 1.291	1.103 1.270	1.092 1.259	1.103 1.287	1.100 1.292	1.096 1.261
2017 <u>2018</u>	1.129 1.336	1.133 1.312	1.140 1.341	1.135 1.324	1.131 1.304	1.136 1.346	1.131 1.348	1.130 1.316
2016 <u>2017</u>	1.153 1.384	1.159 1.361	1.160 1.387	1.150 1.363	1.156 1.352	1.155 1.386	1.145 1.386	1.152 1.357
2015 <u>2016</u>	1.136 1.414	1.150 1.391	1.146 1.412	1.143 1.381	1.148 1.381	1.147 1.409	1.133 1.403	1.147 1.384
2014 <u>2015</u>	1.140 1.392	1.162 1.380	1.156 1.395	1.155 1.373	1.161 1.371	1.156 1.400	1.143 1.389	1.158 1.378
2013 <u>2014</u>	1.151 1.398	1.178 1.395	1.170 1.407	1.171 1.387	1.178 1.387	1.171 1.410	1.156 1.400	1.174 1.390
2012 <u>2013</u>	1.152 1.411	1.189 1.414	1.175 1.424	1.181 1.406	1.189 1.407	1.182 1.428	1.158 1.417	1.187 1.409
2011 <u>2012</u>	1.186 1.412	1.222 1.427	1.208 1.431	1.212 1.418	1.223 1.421	1.223 1.442	1.190 1.419	1.226 1.426
2010 <u>2011</u>	1.230 1.454	1.262 1.467	1.247 1.470	1.246 1.456	1.262 1.461	1.257 1.492	1.222 1.458	1.262 1.472
2009 <u>2010</u>	1.210 1.508	1.252 1.515	1.235 1.518	1.238 1.496	1.254 1.508	1.244 1.534	1.205 1.497	1.253 1.516
2008 <u>2009</u>	1.245 1.483	1.283 1.503	1.267 1.504	1.274 1.487	1.284 1.499	1.297 1.513	1.247 1.476	1.310 1.505
2007 <u>2008</u>	1.295 1.525	1.335 1.540	1.323 1.543	1.330 1.529	1.337 1.534	1.355 1.582	1.304 1.528	1.367 1.574
2006 <u>2007</u>	1.367 1.588	1.429 1.602	1.403 1.611	1.410 1.597	1.435 1.597	1.426 1.652	1.380 1.597	1.440 1.641
2005 <u>2006</u>	1.439 1.676	1.495 1.716	1.475 1.708	1.482 1.692	1.501 1.715	1.496 1.739	1.450 1.691	1.509 1.730
2004 <u>2005</u>	1.557 1.763	1.608 1.795	1.599 1.795	1.601 1.779	1.613 1.793	1.626 1.825	1.573 1.777	1.629 1.812
2003 <u>2004</u>	1.617 1.909	1.669 1.930	1.658 1.946	1.656 1.922	1.671 1.927	1.691 1.984	1.628 1.928	1.687 1.956
2002 <u>2003</u>	1.646 1.981	1.697 2.003	1.687 2.018	1.686 1.988	1.699 1.996	1.726 2.062	1.661 1.995	1.720 2.026

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

	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
<u>2021</u> <u>2022</u>	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
<u>2020</u> <u>2021</u>	<u>1.045</u> <u>1.122</u>	<u>1.047</u> <u>1.150</u>	<u>1.066</u> <u>1.207</u>	<u>1.062</u> <u>1.198</u>	<u>1.054</u> <u>1.166</u>	<u>1.049</u> <u>1.161</u>	<u>1.055</u> <u>1.153</u>	<u>1.062</u> <u>1.137</u>
<u>2019</u> <u>2020</u>	<u>1.055</u> <u>1.200</u>	<u>1.057</u> <u>1.238</u>	<u>1.064</u> <u>1.343</u>	<u>1.056</u> <u>1.326</u>	<u>1.056</u> <u>1.265</u>	<u>1.054</u> <u>1.256</u>	<u>1.062</u> <u>1.254</u>	<u>1.069</u> <u>1.245</u>
<u>2018</u> <u>2019</u>	<u>1.092</u> <u>1.213</u>	<u>1.096</u> <u>1.250</u>	<u>1.094</u> <u>1.336</u>	<u>1.089</u> <u>1.318</u>	<u>1.093</u> <u>1.271</u>	<u>1.094</u> <u>1.263</u>	<u>1.097</u> <u>1.262</u>	<u>1.103</u> <u>1.253</u>
<u>2017</u> <u>2018</u>	<u>1.117</u> <u>1.255</u>	<u>1.133</u> <u>1.296</u>	<u>1.140</u> <u>1.377</u>	<u>1.134</u> <u>1.360</u>	<u>1.135</u> <u>1.316</u>	<u>1.129</u> <u>1.307</u>	<u>1.139</u> <u>1.303</u>	<u>1.146</u> <u>1.293</u>
<u>2016</u> <u>2017</u>	<u>1.135</u> <u>1.284</u>	<u>1.154</u> <u>1.341</u>	<u>1.167</u> <u>1.436</u>	<u>1.161</u> <u>1.416</u>	<u>1.161</u> <u>1.366</u>	<u>1.154</u> <u>1.352</u>	<u>1.165</u> <u>1.353</u>	<u>1.173</u> <u>1.343</u>
<u>2015</u> <u>2016</u>	<u>1.133</u> <u>1.304</u>	<u>1.146</u> <u>1.365</u>	<u>1.133</u> <u>1.469</u>	<u>1.134</u> <u>1.450</u>	<u>1.154</u> <u>1.398</u>	<u>1.144</u> <u>1.378</u>	<u>1.157</u> <u>1.384</u>	<u>1.170</u> <u>1.374</u>
<u>2014</u> <u>2015</u>	<u>1.147</u> <u>1.303</u>	<u>1.160</u> <u>1.355</u>	<u>1.129</u> <u>1.427</u>	<u>1.133</u> <u>1.416</u>	<u>1.164</u> <u>1.386</u>	<u>1.153</u> <u>1.367</u>	<u>1.171</u> <u>1.375</u>	<u>1.186</u> <u>1.370</u>
<u>2013</u> <u>2014</u>	<u>1.163</u> <u>1.318</u>	<u>1.176</u> <u>1.372</u>	<u>1.130</u> <u>1.421</u>	<u>1.139</u> <u>1.415</u>	<u>1.181</u> <u>1.401</u>	<u>1.168</u> <u>1.380</u>	<u>1.190</u> <u>1.392</u>	<u>1.206</u> <u>1.389</u>
<u>2012</u> <u>2013</u>	<u>1.185</u> <u>1.336</u>	<u>1.187</u> <u>1.391</u>	<u>1.117</u> <u>1.423</u>	<u>1.131</u> <u>1.422</u>	<u>1.194</u> <u>1.422</u>	<u>1.177</u> <u>1.398</u>	<u>1.204</u> <u>1.413</u>	<u>1.229</u> <u>1.414</u>
<u>2011</u> <u>2012</u>	<u>1.224</u> <u>1.362</u>	<u>1.220</u> <u>1.404</u>	<u>1.142</u> <u>1.407</u>	<u>1.160</u> <u>1.412</u>	<u>1.225</u> <u>1.434</u>	<u>1.214</u> <u>1.410</u>	<u>1.238</u> <u>1.431</u>	<u>1.264</u> <u>1.440</u>
<u>2010</u> <u>2011</u>	<u>1.259</u> <u>1.407</u>	<u>1.259</u> <u>1.443</u>	<u>1.205</u> <u>1.438</u>	<u>1.217</u> <u>1.449</u>	<u>1.266</u> <u>1.475</u>	<u>1.254</u> <u>1.450</u>	<u>1.278</u> <u>1.470</u>	<u>1.304</u> <u>1.481</u>
<u>2009</u> <u>2010</u>	<u>1.254</u> <u>1.447</u>	<u>1.254</u> <u>1.489</u>	<u>1.196</u> <u>1.517</u>	<u>1.200</u> <u>1.519</u>	<u>1.254</u> <u>1.524</u>	<u>1.240</u> <u>1.498</u>	<u>1.272</u> <u>1.518</u>	<u>1.304</u> <u>1.525</u>
<u>2008</u> <u>2009</u>	<u>1.294</u> <u>1.442</u>	<u>1.282</u> <u>1.483</u>	<u>1.200</u> <u>1.505</u>	<u>1.220</u> <u>1.499</u>	<u>1.287</u> <u>1.510</u>	<u>1.273</u> <u>1.486</u>	<u>1.297</u> <u>1.512</u>	<u>1.326</u> <u>1.524</u>
<u>2007</u> <u>2008</u>	<u>1.332</u> <u>1.484</u>	<u>1.336</u> <u>1.516</u>	<u>1.266</u> <u>1.511</u>	<u>1.279</u> <u>1.523</u>	<u>1.339</u> <u>1.550</u>	<u>1.328</u> <u>1.525</u>	<u>1.347</u> <u>1.541</u>	<u>1.372</u> <u>1.554</u>
<u>2006</u> <u>2007</u>	<u>1.380</u> <u>1.531</u>	<u>1.430</u> <u>1.580</u>	<u>1.374</u> <u>1.595</u>	<u>1.369</u> <u>1.597</u>	<u>1.435</u> <u>1.612</u>	<u>1.414</u> <u>1.590</u>	<u>1.434</u> <u>1.600</u>	<u>1.437</u> <u>1.608</u>
<u>2005</u> <u>2006</u>	<u>1.442</u> <u>1.586</u>	<u>1.504</u> <u>1.691</u>	<u>1.474</u> <u>1.726</u>	<u>1.453</u> <u>1.710</u>	<u>1.500</u> <u>1.727</u>	<u>1.486</u> <u>1.694</u>	<u>1.497</u> <u>1.704</u>	<u>1.496</u> <u>1.683</u>
<u>2004</u> <u>2005</u>	<u>1.540</u> <u>1.657</u>	<u>1.615</u> <u>1.775</u>	<u>1.609</u> <u>1.852</u>	<u>1.584</u> <u>1.815</u>	<u>1.616</u> <u>1.805</u>	<u>1.604</u> <u>1.780</u>	<u>1.605</u> <u>1.778</u>	<u>1.597</u> <u>1.753</u>
<u>2003</u> <u>2004</u>	<u>1.585</u> <u>1.770</u>	<u>1.674</u> <u>1.910</u>	<u>1.683</u> <u>2.026</u>	<u>1.654</u> <u>1.978</u>	<u>1.678</u> <u>1.946</u>	<u>1.663</u> <u>1.921</u>	<u>1.664</u> <u>1.907</u>	<u>1.652</u> <u>1.871</u>
<u>2002</u> <u>2003</u>	<u>1.609</u> <u>1.821</u>	<u>1.699</u> <u>1.977</u>	<u>1.714</u> <u>2.119</u>	<u>1.679</u> <u>2.062</u>	<u>1.708</u> <u>2.020</u>	<u>1.694</u> <u>1.992</u>	<u>1.694</u> <u>1.977</u>	<u>1.677</u> <u>1.936</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>2024</u> <u>2022</u>	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
<u>2020</u> <u>2021</u>	<u>4.052</u> <u>1.169</u>	<u>4.055</u> <u>1.155</u>	<u>4.042</u> <u>1.152</u>	<u>4.044</u> <u>1.183</u>	<u>4.054</u> <u>1.146</u>	<u>4.052</u> <u>1.175</u>	<u>4.043</u> <u>1.168</u>	<u>4.050</u> <u>1.158</u>
<u>2019</u> <u>2020</u>	<u>4.055</u> <u>1.272</u>	<u>4.055</u> <u>1.259</u>	<u>4.054</u> <u>1.234</u>	<u>4.044</u> <u>1.281</u>	<u>4.068</u> <u>1.242</u>	<u>4.057</u> <u>1.280</u>	<u>4.046</u> <u>1.260</u>	<u>4.049</u> <u>1.256</u>
<u>2018</u> <u>2019</u>	<u>4.093</u> <u>1.276</u>	<u>4.089</u> <u>1.259</u>	<u>4.089</u> <u>1.244</u>	<u>4.079</u> <u>1.278</u>	<u>4.117</u> <u>1.262</u>	<u>4.099</u> <u>1.286</u>	<u>4.088</u> <u>1.263</u>	<u>4.078</u> <u>1.254</u>
<u>2017</u> <u>2018</u>	<u>4.132</u> <u>1.322</u>	<u>4.123</u> <u>1.300</u>	<u>4.126</u> <u>1.289</u>	<u>4.116</u> <u>1.325</u>	<u>4.154</u> <u>1.319</u>	<u>4.136</u> <u>1.337</u>	<u>4.115</u> <u>1.315</u>	<u>4.114</u> <u>1.289</u>
<u>2016</u> <u>2017</u>	<u>4.156</u> <u>1.370</u>	<u>4.146</u> <u>1.341</u>	<u>4.150</u> <u>1.333</u>	<u>4.144</u> <u>1.370</u>	<u>4.174</u> <u>1.360</u>	<u>4.157</u> <u>1.383</u>	<u>4.127</u> <u>1.347</u>	<u>4.136</u> <u>1.332</u>
<u>2015</u> <u>2016</u>	<u>4.145</u> <u>1.398</u>	<u>4.134</u> <u>1.368</u>	<u>4.146</u> <u>1.361</u>	<u>4.126</u> <u>1.400</u>	<u>4.168</u> <u>1.383</u>	<u>4.146</u> <u>1.409</u>	<u>4.115</u> <u>1.361</u>	<u>4.123</u> <u>1.358</u>
<u>2014</u> <u>2015</u>	<u>4.155</u> <u>1.385</u>	<u>4.142</u> <u>1.353</u>	<u>4.164</u> <u>1.356</u>	<u>4.134</u> <u>1.381</u>	<u>4.182</u> <u>1.380</u>	<u>4.155</u> <u>1.395</u>	<u>4.124</u> <u>1.347</u>	<u>4.127</u> <u>1.343</u>
<u>2013</u> <u>2014</u>	<u>4.170</u> <u>1.397</u>	<u>4.155</u> <u>1.363</u>	<u>4.179</u> <u>1.374</u>	<u>4.143</u> <u>1.388</u>	<u>4.199</u> <u>1.396</u>	<u>4.170</u> <u>1.406</u>	<u>4.137</u> <u>1.358</u>	<u>4.136</u> <u>1.348</u>
<u>2012</u> <u>2013</u>	<u>4.179</u> <u>1.415</u>	<u>4.167</u> <u>1.379</u>	<u>4.193</u> <u>1.396</u>	<u>4.143</u> <u>1.403</u>	<u>4.222</u> <u>1.416</u>	<u>4.176</u> <u>1.424</u>	<u>4.144</u> <u>1.373</u>	<u>4.144</u> <u>1.359</u>
<u>2011</u> <u>2012</u>	<u>4.213</u> <u>1.426</u>	<u>4.202</u> <u>1.393</u>	<u>4.228</u> <u>1.412</u>	<u>4.178</u> <u>1.403</u>	<u>4.276</u> <u>1.443</u>	<u>4.212</u> <u>1.431</u>	<u>4.178</u> <u>1.382</u>	<u>4.174</u> <u>1.364</u>
<u>2010</u> <u>2011</u>	<u>4.252</u> <u>1.467</u>	<u>4.237</u> <u>1.435</u>	<u>4.264</u> <u>1.453</u>	<u>4.218</u> <u>1.446</u>	<u>4.348</u> <u>1.507</u>	<u>4.254</u> <u>1.475</u>	<u>4.208</u> <u>1.423</u>	<u>4.207</u> <u>1.400</u>
<u>2009</u> <u>2010</u>	<u>4.244</u> <u>1.515</u>	<u>4.220</u> <u>1.476</u>	<u>4.258</u> <u>1.496</u>	<u>4.195</u> <u>1.495</u>	<u>4.317</u> <u>1.557</u>	<u>4.237</u> <u>1.523</u>	<u>4.189</u> <u>1.459</u>	<u>4.195</u> <u>1.443</u>
<u>2008</u> <u>2009</u>	<u>4.283</u> <u>1.501</u>	<u>4.260</u> <u>1.456</u>	<u>4.298</u> <u>1.489</u>	<u>4.240</u> <u>1.466</u>	<u>4.377</u> <u>1.555</u>	<u>4.280</u> <u>1.506</u>	<u>4.238</u> <u>1.436</u>	<u>4.224</u> <u>1.429</u>
<u>2007</u> <u>2008</u>	<u>4.336</u> <u>1.551</u>	<u>4.304</u> <u>1.504</u>	<u>4.349</u> <u>1.536</u>	<u>4.288</u> <u>1.521</u>	<u>4.435</u> <u>1.626</u>	<u>4.337</u> <u>1.558</u>	<u>4.299</u> <u>1.496</u>	<u>4.264</u> <u>1.460</u>
<u>2006</u> <u>2007</u>	<u>4.408</u> <u>1.616</u>	<u>4.359</u> <u>1.557</u>	<u>4.437</u> <u>1.597</u>	<u>4.359</u> <u>1.580</u>	<u>4.498</u> <u>1.695</u>	<u>4.414</u> <u>1.627</u>	<u>4.382</u> <u>1.569</u>	<u>4.334</u> <u>1.511</u>
<u>2005</u> <u>2006</u>	<u>4.472</u> <u>1.703</u>	<u>4.419</u> <u>1.623</u>	<u>4.500</u> <u>1.701</u>	<u>4.419</u> <u>1.668</u>	<u>4.574</u> <u>1.769</u>	<u>4.484</u> <u>1.721</u>	<u>4.463</u> <u>1.669</u>	<u>4.387</u> <u>1.595</u>
<u>2004</u> <u>2005</u>	<u>4.588</u> <u>1.780</u>	<u>4.526</u> <u>1.694</u>	<u>4.607</u> <u>1.775</u>	<u>4.534</u> <u>1.741</u>	<u>4.704</u> <u>1.856</u>	<u>4.610</u> <u>1.807</u>	<u>4.590</u> <u>1.767</u>	<u>4.479</u> <u>1.659</u>
<u>2003</u> <u>2004</u>	<u>4.645</u> <u>1.920</u>	<u>4.580</u> <u>1.822</u>	<u>4.664</u> <u>1.901</u>	<u>4.580</u> <u>1.879</u>	<u>4.768</u> <u>2.012</u>	<u>4.674</u> <u>1.960</u>	<u>4.646</u> <u>1.920</u>	<u>4.522</u> <u>1.769</u>
<u>2002</u> <u>2003</u>	<u>4.675</u> <u>1.989</u>	<u>4.605</u> <u>1.886</u>	<u>4.689</u> <u>1.966</u>	<u>4.606</u> <u>1.939</u>	<u>4.802</u> <u>2.088</u>	<u>4.706</u> <u>2.034</u>	<u>4.678</u> <u>1.988</u>	<u>4.547</u> <u>1.820</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>2024</u> <u>2022</u>	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
<u>2020</u> <u>2021</u>	<u>4.064</u> <u>1.167</u>	<u>4.049</u> <u>1.162</u>	<u>4.045</u> <u>1.183</u>	<u>4.054</u> <u>1.192</u>	<u>4.050</u> <u>1.169</u>	<u>4.060</u> <u>1.151</u>	<u>4.073</u> <u>1.147</u>	<u>4.054</u> <u>1.179</u>
<u>2019</u> <u>2020</u>	<u>4.066</u> <u>1.289</u>	<u>4.055</u> <u>1.258</u>	<u>4.054</u> <u>1.282</u>	<u>4.053</u> <u>1.302</u>	<u>4.048</u> <u>1.272</u>	<u>4.059</u> <u>1.262</u>	<u>4.070</u> <u>1.276</u>	<u>4.059</u> <u>1.288</u>
<u>2018</u> <u>2019</u>	<u>4.405</u> <u>1.292</u>	<u>4.093</u> <u>1.265</u>	<u>4.094</u> <u>1.290</u>	<u>4.098</u> <u>1.304</u>	<u>4.082</u> <u>1.270</u>	<u>4.094</u> <u>1.261</u>	<u>4.414</u> <u>1.273</u>	<u>4.403</u> <u>1.294</u>
<u>2017</u> <u>2018</u>	<u>4.145</u> <u>1.339</u>	<u>4.132</u> <u>1.310</u>	<u>4.124</u> <u>1.338</u>	<u>4.133</u> <u>1.360</u>	<u>4.113</u> <u>1.310</u>	<u>4.130</u> <u>1.298</u>	<u>4.166</u> <u>1.321</u>	<u>4.140</u> <u>1.348</u>
<u>2016</u> <u>2017</u>	<u>4.169</u> <u>1.388</u>	<u>4.155</u> <u>1.357</u>	<u>4.146</u> <u>1.379</u>	<u>4.153</u> <u>1.404</u>	<u>4.129</u> <u>1.348</u>	<u>4.156</u> <u>1.345</u>	<u>4.202</u> <u>1.387</u>	<u>4.160</u> <u>1.394</u>
<u>2015</u> <u>2016</u>	<u>4.157</u> <u>1.416</u>	<u>4.146</u> <u>1.385</u>	<u>4.137</u> <u>1.406</u>	<u>4.137</u> <u>1.429</u>	<u>4.114</u> <u>1.368</u>	<u>4.150</u> <u>1.376</u>	<u>4.200</u> <u>1.429</u>	<u>4.148</u> <u>1.418</u>
<u>2014</u> <u>2015</u>	<u>4.168</u> <u>1.403</u>	<u>4.157</u> <u>1.375</u>	<u>4.146</u> <u>1.395</u>	<u>4.142</u> <u>1.408</u>	<u>4.124</u> <u>1.350</u>	<u>4.163</u> <u>1.368</u>	<u>4.224</u> <u>1.427</u>	<u>4.155</u> <u>1.403</u>
<u>2013</u> <u>2014</u>	<u>4.185</u> <u>1.416</u>	<u>4.173</u> <u>1.388</u>	<u>4.158</u> <u>1.405</u>	<u>4.154</u> <u>1.415</u>	<u>4.135</u> <u>1.358</u>	<u>4.179</u> <u>1.384</u>	<u>4.243</u> <u>1.453</u>	<u>4.168</u> <u>1.412</u>
<u>2012</u> <u>2013</u>	<u>4.196</u> <u>1.436</u>	<u>4.184</u> <u>1.406</u>	<u>4.159</u> <u>1.421</u>	<u>4.154</u> <u>1.430</u>	<u>4.144</u> <u>1.375</u>	<u>4.197</u> <u>1.403</u>	<u>4.264</u> <u>1.478</u>	<u>4.175</u> <u>1.428</u>
<u>2011</u> <u>2012</u>	<u>4.232</u> <u>1.449</u>	<u>4.216</u> <u>1.416</u>	<u>4.190</u> <u>1.422</u>	<u>4.187</u> <u>1.430</u>	<u>4.170</u> <u>1.382</u>	<u>4.232</u> <u>1.425</u>	<u>4.298</u> <u>1.504</u>	<u>4.210</u> <u>1.436</u>
<u>2010</u> <u>2011</u>	<u>4.274</u> <u>1.493</u>	<u>4.258</u> <u>1.458</u>	<u>4.225</u> <u>1.460</u>	<u>4.229</u> <u>1.470</u>	<u>4.199</u> <u>1.417</u>	<u>4.268</u> <u>1.466</u>	<u>4.338</u> <u>1.544</u>	<u>4.254</u> <u>1.479</u>
<u>2009</u> <u>2010</u>	<u>4.258</u> <u>1.541</u>	<u>4.249</u> <u>1.508</u>	<u>4.207</u> <u>1.503</u>	<u>4.218</u> <u>1.523</u>	<u>4.183</u> <u>1.453</u>	<u>4.260</u> <u>1.509</u>	<u>4.327</u> <u>1.591</u>	<u>4.238</u> <u>1.529</u>
<u>2008</u> <u>2009</u>	<u>4.298</u> <u>1.524</u>	<u>4.292</u> <u>1.498</u>	<u>4.254</u> <u>1.481</u>	<u>4.259</u> <u>1.508</u>	<u>4.219</u> <u>1.433</u>	<u>4.300</u> <u>1.500</u>	<u>4.358</u> <u>1.578</u>	<u>4.279</u> <u>1.513</u>
<u>2007</u> <u>2008</u>	<u>4.350</u> <u>1.573</u>	<u>4.348</u> <u>1.549</u>	<u>4.300</u> <u>1.534</u>	<u>4.320</u> <u>1.560</u>	<u>4.262</u> <u>1.477</u>	<u>4.345</u> <u>1.547</u>	<u>4.402</u> <u>1.615</u>	<u>4.338</u> <u>1.563</u>
<u>2006</u> <u>2007</u>	<u>4.419</u> <u>1.636</u>	<u>4.426</u> <u>1.616</u>	<u>4.370</u> <u>1.595</u>	<u>4.408</u> <u>1.635</u>	<u>4.316</u> <u>1.528</u>	<u>4.395</u> <u>1.601</u>	<u>4.459</u> <u>1.668</u>	<u>4.417</u> <u>1.635</u>
<u>2005</u> <u>2006</u>	<u>4.483</u> <u>1.719</u>	<u>4.495</u> <u>1.710</u>	<u>4.426</u> <u>1.680</u>	<u>4.483</u> <u>1.745</u>	<u>4.365</u> <u>1.594</u>	<u>4.444</u> <u>1.660</u>	<u>4.514</u> <u>1.735</u>	<u>4.494</u> <u>1.733</u>
<u>2004</u> <u>2005</u>	<u>4.607</u> <u>1.797</u>	<u>4.612</u> <u>1.793</u>	<u>4.530</u> <u>1.750</u>	<u>4.617</u> <u>1.838</u>	<u>4.462</u> <u>1.654</u>	<u>4.545</u> <u>1.718</u>	<u>4.617</u> <u>1.800</u>	<u>4.626</u> <u>1.827</u>
<u>2003</u> <u>2004</u>	<u>4.669</u> <u>1.948</u>	<u>4.670</u> <u>1.934</u>	<u>4.584</u> <u>1.877</u>	<u>4.676</u> <u>2.003</u>	<u>4.504</u> <u>1.770</u>	<u>4.599</u> <u>1.838</u>	<u>4.666</u> <u>1.923</u>	<u>4.690</u> <u>1.987</u>
<u>2002</u> <u>2003</u>	<u>4.704</u> <u>2.023</u>	<u>4.704</u> <u>2.003</u>	<u>4.616</u> <u>1.943</u>	<u>4.710</u> <u>2.077</u>	<u>4.526</u> <u>1.822</u>	<u>4.618</u> <u>1.903</u>	<u>4.694</u> <u>1.982</u>	<u>4.723</u> <u>2.066</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
Age	Year												
1	2021 <u>2022</u>	85	86 <u>87</u>	88 <u>89</u>	90	91	92	93	94	94	95	95	95 <u>96</u>
2	2020 <u>2021</u>	69	73	76	79	84 <u>82</u>	84	86	87	88	89	90	91
3	2019 <u>2020</u>	52	57	62	67	72	76	78	80	82	83 <u>84</u>	85	86
4	2018 <u>2019</u>	34	41	47 <u>48</u>	54	61	67	70	73	75	77	79	80 <u>81</u>
5	2017 <u>2018</u>	29 <u>23</u>	30	37	43	50 <u>51</u>	58	62	66	69	71	73	74 <u>75</u>
6	2016 <u>2017</u>	<u>18</u>	20 <u>23</u>	27 <u>28</u>	33	41	49	54	58	62	65	68	69 <u>71</u>
7	2015 <u>2016</u>		<u>19</u>	20 <u>23</u>	26	33	39	45	50	54	58	62	64 <u>65</u>
8	2014 <u>2015</u>			<u>20</u>	20 <u>22</u>	25 <u>26</u>	30	37	43	47	51	55	57 <u>58</u>
9	2013 <u>2014</u>				<u>20</u>	20 <u>22</u>	24	30	36	41	45	49	52 <u>53</u>
10	2012 <u>2013</u>					<u>20</u>	20 <u>21</u>	25	29	34	39	43	46 <u>47</u>
11	2011 <u>2012</u>						<u>20</u>	20 <u>22</u>	24	29	33	37	40 <u>42</u>
12	2010 <u>2011</u>							<u>20</u>	20 <u>22</u>	24 <u>25</u>	28	31	34 <u>36</u>
13	2009 <u>2010</u>								<u>20</u>	20 <u>22</u>	23 <u>24</u>	26	29 <u>31</u>
14	2008 <u>2009</u>									<u>20</u>	20 <u>22</u>	23	26 <u>27</u>
15	2007 <u>2008</u>										<u>20</u>	20 <u>21</u>	23 <u>24</u>
16	2006 <u>2007</u>											<u>20</u>	20 <u>22</u>
17	2005 <u>2006</u>												<u>20</u>
18	2004 <u>2005</u>												
19	2003 <u>2004</u>												
20	2002 <u>2003</u>												
21	2001 <u>2002</u>												
22	2000 <u>2001</u>												
23	1999 <u>2000</u>												
24	1998 <u>1999</u>												
25	1997 <u>1998</u>												
26	1996 <u>1997</u>												
27	1995 <u>1996</u>												
28	1994 <u>1995</u>												
29	1993 <u>1994</u>												
30	1992 <u>1993</u>												
31	<u>1992</u>												

Industrial Machinery and Equipment Percent Good Table

ECONOMIC LIFE		17	18	19	20	21	22	23	24	25	26	27	28	29	30
Age	Year														
1	<u>2024 2022</u>	96	96	97	97	97	97	98	98	98	98	98	98	98	98
2	<u>2020 2021</u>	92 <u>91</u>	93 <u>92</u>	93	93	93	94	94	95	95	95	96	96	97	97
3	<u>2019 2020</u>	88 <u>87</u>	89 <u>88</u>	90 <u>89</u>	90	90	91	92	93	93	93	94	94	95	95
4	<u>2018 2019</u>	82	83	85	86	87	88	89	90	90	91	91	92	92	93
5	<u>2017 2018</u>	76 <u>77</u>	78 <u>79</u>	80 <u>81</u>	82	83	84	85	86	87	88	89	90	91	91
6	<u>2016 2017</u>	74 <u>73</u>	74 <u>75</u>	76 <u>77</u>	78	80	81	82	83	84	85	86	87	88	89
7	<u>2015 2016</u>	66 <u>68</u>	68 <u>70</u>	74 <u>72</u>	74	76	77	78	80	81	82	83	84	85	86
8	<u>2014 2015</u>	59 <u>62</u>	63 <u>65</u>	67 <u>68</u>	70	72	73	75	77	78	80	81	82	83	84
9	<u>2013 2014</u>	56 <u>57</u>	59 <u>60</u>	62 <u>63</u>	65	67	69	71	73	75	77	79	80	81	82
10	<u>2012 2013</u>	49 <u>51</u>	53 <u>54</u>	57	60	63	65	67	69	71	73	75	77	78	79
11	<u>2011 2012</u>	43 <u>46</u>	47 <u>49</u>	54 <u>52</u>	55	58	61	63	65	68	70	72	74	75	76
12	<u>2010 2011</u>	38 <u>40</u>	42 <u>44</u>	46 <u>47</u>	50	53	56	58	61	64	66	68	70	72	74
13	<u>2009 2010</u>	32 <u>35</u>	36 <u>39</u>	44 <u>42</u>	45	48	51	54	57	60	63	65	67	69	71
14	<u>2008 2009</u>	28 <u>31</u>	32 <u>34</u>	36 <u>37</u>	40	44	47	50	53	56	59	62	64	66	68
15	<u>2007 2008</u>	25 <u>28</u>	28 <u>31</u>	32 <u>33</u>	35	39	43	45	49	52	55	58	61	63	65
16	<u>2006 2007</u>	22 <u>25</u>	25 <u>27</u>	28 <u>29</u>	31	35	39	42	45	48	51	54	57	59	61
17	<u>2005 2006</u>	20 <u>21</u>	22 <u>23</u>	25	27	31	35	38	41	44	47	50	53	56	58
18	<u>2004 2005</u>	<u>20</u>	20 <u>22</u>	22 <u>23</u>	24	27	30	33	36	39	42	45	48	51	54
19	<u>2003 2004</u>		<u>20</u>	20 <u>21</u>	22	25	28	30	32	34	38	42	45	48	51
20	<u>2002 2003</u>			<u>20</u>	20 <u>21</u>	22	24	26	28	30	34	38	41	44	47
21	<u>2001 2002</u>				<u>20</u>	20 <u>21</u>	22	24	26	28	31	34	37	40	43
22	<u>2000 2001</u>					<u>20</u>	20 <u>21</u>	22	24	26	29	32	35	38	40
23	<u>1999 2000</u>						<u>20</u>	20 <u>21</u>	22	23	26	29	32	35	37
24	<u>1998 1999</u>							<u>20</u>	20 <u>21</u>	24 <u>23</u>	24	27	30	32	34
25	<u>1997 1998</u>								<u>20</u>	20 <u>21</u>	22	25	27	29	31
26	<u>1996 1997</u>									<u>20</u>	20 <u>21</u>	22	24	26	28
27	<u>1995 1996</u>										<u>20</u>	20 <u>21</u>	22	24	25
28	<u>1994 1995</u>											<u>20</u>	20 <u>21</u>	22	23
29	<u>1993 1994</u>												<u>20</u>	20 <u>21</u>	21
30	<u>1992 1993</u>													<u>20</u>	20 <u>21</u>
31	<u>1992</u>														<u>20</u>