

A large, light beige 3D ribbon graphic that curves across the middle of the page. The ribbon has a slight shadow underneath, giving it a three-dimensional appearance. It is divided into two sections by a vertical crease.

**Personal Property  
Depreciation Schedules and  
Trend Tables**

**2022**

## Table of Contents

Computerized Equipment.....	1
Office and Commercial Equipment.....	2
Furniture, Fixtures, and Miscellaneous Equipment.....	2
Wheeled Seismograph Units.....	3
Seismograph Allied Equipment .....	3
Self-Propelled Wheeled Workover and Service Rigs.....	3
Drill Rigs .....	4
Oil and Gas Field Machinery and Equipment .....	4
Farm Machinery & Equipment and Leased & Rental Tanks .....	5
DOR Farm Machinery Manual Trend-Up Factors.....	6
Trend-Up Chart for Farm Machinery and Equipment.....	7
Trend-Down Chart for Farm Machinery and Equipment .....	8
Heavy Equipment .....	13
Heavy Equipment Trend-Up Chart .....	14
Heavy Equipment Trend-Down Chart .....	15
Industrial Machinery and Equipment Trend Table Lookup .....	20
Industrial Machinery and Equipment Trend Factors .....	22
Industrial Machinery and Equipment Percent Good Table .....	26

## Personal Property Depreciation Schedules

These schedules are effective from January 1, 2022 through December 31, 2022.<sup>1</sup>

**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.

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### Rental video tapes and digital video disks

YEAR NEW/ACQUIRED	TRENDED % GOOD
2021	25
2020	15
2019 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	1.000	70	70
2020	1.041	45	47
2019	1.053	20	21
2018	1.087	10	11
older	1.118	5	6

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<sup>1</sup> 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.

<b>YEAR NEW/ ACQUIRED</b>	<b>TREND FACTOR</b>	<b>% GOOD</b>	<b>TRENDED % GOOD</b>
<b>2021</b>	1.000	85	85
<b>2020</b>	1.041	69	72
<b>2019</b>	1.053	52	55
<b>2018</b>	1.087	34	37
<b>2017</b>	1.118	23	26
<b>older</b>	1.136	18	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.

<b>YEAR NEW/ ACQUIRED</b>	<b>TREND FACTOR</b>	<b>% GOOD</b>	<b>TRENDED % GOOD</b>
<b>2021</b>	1.000	92	92
<b>2020</b>	1.052	84	88
<b>2019</b>	1.058	76	80
<b>2018</b>	1.096	67	73
<b>2017</b>	1.134	58	66
<b>2016</b>	1.156	49	57
<b>2015</b>	1.147	39	45
<b>2014</b>	1.158	30	35
<b>2013</b>	1.172	24	28
<b>2012</b>	1.182	21	25
<b>older</b>	1.216	20	24

### Wheeled Seismograph Units

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

<b>YEAR NEW/ ACQUIRED</b>	<b>TREND FACTOR</b>	<b>% GOOD</b>	<b>WHOLESALE FACTOR</b>	<b>WHOLESALE TRENDED % GOOD</b>
2022	1.000	100	80	80
2021	1.000	85	80	68
2020	1.049	69	80	58
2019	1.054	52	80	44
2018	1.100	34	80	30
2017	1.131	23	80	21
older	1.145	18	80	16

### Seismograph Allied Equipment

<b>YEAR NEW/ ACQUIRED</b>	<b>TREND FACTOR</b>	<b>% GOOD</b>	<b>TRENDED % GOOD</b>
2022	1.000	100	100
2021	1.000	85	85
2020	1.049	69	72
2019	1.054	52	55
2018	1.100	34	37
2017	1.131	23	26
older	1.145	18	21

### Self-Propelled Wheeled Workover and Service Rigs

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

<b>YEAR NEW/ ACQUIRED</b>	<b>TREND FACTOR</b>	<b>% GOOD</b>	<b>WHOLESALE FACTOR</b>	<b>WHOLESALE TRENDED % GOOD</b>
2022	1.000	100	80	80
2021	1.000	92	80	74
2020	1.049	84	80	71
2019	1.054	76	80	64
2018	1.100	67	80	59
2017	1.131	58	80	52
2016	1.145	49	80	45
2015	1.133	39	80	35
2014	1.143	30	80	27
2013	1.156	24	80	22
2012	1.158	21	80	19
older	1.190	20	80	19

### Drill Rigs

<b>YEAR NEW/ ACQUIRED</b>	<b>TREND FACTOR</b>	<b>% GOOD</b>	<b>TRENDED % GOOD</b>
2022	1.000	100	100
2021	1.000	92	92
2020	1.049	84	88
2019	1.054	76	80
2018	1.100	67	74
2017	1.131	58	66
2016	1.145	49	56
2015	1.133	39	44
2014	1.143	30	34
2013	1.156	24	28
2012	1.158	21	24
older	1.190	20	24

### Oil and Gas Field Machinery and Equipment

<b>YEAR NEW/ ACQUIRED</b>	<b>TREND FACTOR</b>	<b>% GOOD</b>	<b>TRENDED % GOOD</b>
2022	1.000	100	100
2021	1.000	95	95
2020	1.049	90	94
2019	1.054	85	90
2018	1.100	79	87
2017	1.131	73	83
2016	1.145	68	78
2015	1.133	62	70
2014	1.143	55	63
2013	1.156	49	57
2012	1.158	43	50
2011	1.190	37	44
2010	1.222	31	38
2009	1.205	26	31
2008	1.247	23	29
2007	1.304	21	27
older	1.380	20	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.

<b>YEAR NEW/ ACQUIRED</b>	<b>TREND FACTOR</b>	<b>% GOOD</b>	<b>WHOLESALE FACTOR</b>	<b>WHOLESALE TRENDED % GOOD</b>
2022	1.000	100	50	50
2021	1.000	97	50	49
2020	1.052	93	50	49
2019	1.058	90	50	48
2018	1.096	86	50	47
2017	1.134	82	50	46
2016	1.156	78	50	45
2015	1.147	74	50	42
2014	1.158	70	50	41
2013	1.172	65	50	38
2012	1.182	60	50	35
2011	1.216	55	50	33
2010	1.254	50	50	31
2009	1.244	45	50	28
2008	1.280	40	50	26
2007	1.331	35	50	23
2006	1.403	31	50	22
2005	1.468	27	50	20
2004	1.579	24	50	19
2003	1.634	22	50	18
2002	1.661	21	50	17
older	1.671	20	50	17

### 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.

<b>YEAR NEW/ACQUIRED</b>	<b>TREND-UP FACTOR</b>
2021	1.721
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

<b>Year</b>	<b>Trend Factor</b>
2021	1827.5
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
1991	928.5

<b>Year</b>	<b>Trend Factor</b>
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 (continued)

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

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

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

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

Year of <b>Unknown</b> Cost	Year of <b>Known</b> Cost			
	1970	1969	1968	1967
1970	1.00			
1969	0.94	1.00		
1968	0.90	0.96	1.00	
1967	0.87	0.92	0.96	1.00

### Heavy Equipment

A 50 percent wholesale factor is used for heavy equipment.

<b>YEAR NEW/ ACQUIRED</b>	<b>TREND FACTOR</b>	<b>% GOOD</b>	<b>WHOLESALE FACTOR</b>	<b>WHOLESALE TRENDED % GOOD</b>
2022	1.000	100	50	50
2021	1.000	97	50	49
2020	1.045	93	50	49
2019	1.055	90	50	47
2018	1.092	86	50	47
2017	1.117	82	50	46
2016	1.135	78	50	44
2015	1.133	74	50	42
2014	1.147	70	50	40
2013	1.163	65	50	38
2012	1.185	60	50	36
2011	1.224	55	50	34
2010	1.259	50	50	31
2009	1.254	45	50	28
2008	1.291	40	50	26
2007	1.332	35	50	23
2006	1.380	31	50	21
2005	1.442	27	50	19
2004	1.540	24	50	18
2003	1.585	22	50	17
2002	1.609	21	50	17
older	1.622	20	50	16

### Heavy Equipment Trend-Up Chart

<b>Year</b>	<b>Trend Factor</b>
2021	2078.8
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
1991	1075.3

<b>Year</b>	<b>Trend Factor</b>
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 (continued)

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

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

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

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

Heavy Equipment Trend-Down Chart (continued)

Year of <b>Unknown</b> Cost	Year of <b>Known</b> Cost			
	1970	1969	1968	1967
1970	1.00			
1969	0.94	1.00		
1968	0.90	0.95	1.00	
1967	0.86	0.91	0.95	1.00

### 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 products<sup>2</sup>.

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

<sup>2</sup> 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	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2020	1.057	1.050	1.057	1.050	1.046	1.047	1.049	1.041
2019	1.054	1.056	1.060	1.058	1.054	1.055	1.054	1.050
2018	1.090	1.093	1.102	1.103	1.092	1.103	1.100	1.096
2017	1.129	1.133	1.140	1.135	1.131	1.136	1.131	1.130
2016	1.153	1.159	1.160	1.150	1.156	1.155	1.145	1.152
2015	1.136	1.150	1.146	1.143	1.148	1.147	1.133	1.147
2014	1.140	1.162	1.156	1.155	1.161	1.156	1.143	1.158
2013	1.151	1.178	1.170	1.171	1.178	1.171	1.156	1.174
2012	1.152	1.189	1.175	1.181	1.189	1.182	1.158	1.187
2011	1.186	1.222	1.208	1.212	1.223	1.223	1.190	1.226
2010	1.230	1.262	1.247	1.246	1.262	1.257	1.222	1.262
2009	1.210	1.252	1.235	1.238	1.254	1.241	1.205	1.253
2008	1.245	1.283	1.267	1.274	1.284	1.297	1.247	1.310
2007	1.295	1.335	1.323	1.330	1.337	1.355	1.304	1.367
2006	1.367	1.429	1.403	1.410	1.435	1.426	1.380	1.440
2005	1.439	1.495	1.475	1.482	1.501	1.496	1.450	1.509
2004	1.557	1.608	1.599	1.601	1.613	1.626	1.573	1.629
2003	1.617	1.669	1.658	1.656	1.671	1.691	1.628	1.687
2002	1.646	1.697	1.687	1.686	1.699	1.726	1.661	1.720

\*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
2021	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2020	1.045	1.047	1.066	1.062	1.051	1.049	1.055	1.062
2019	1.055	1.057	1.061	1.056	1.056	1.054	1.062	1.069
2018	1.092	1.096	1.094	1.089	1.093	1.091	1.097	1.103
2017	1.117	1.133	1.140	1.134	1.135	1.129	1.139	1.146
2016	1.135	1.154	1.167	1.161	1.161	1.151	1.165	1.173
2015	1.133	1.146	1.133	1.134	1.151	1.141	1.157	1.170
2014	1.147	1.160	1.129	1.133	1.164	1.153	1.171	1.186
2013	1.163	1.176	1.130	1.139	1.181	1.168	1.190	1.206
2012	1.185	1.187	1.117	1.131	1.191	1.177	1.204	1.229
2011	1.224	1.220	1.142	1.160	1.225	1.211	1.238	1.264
2010	1.259	1.259	1.205	1.217	1.266	1.251	1.278	1.301
2009	1.254	1.254	1.196	1.200	1.254	1.240	1.272	1.301
2008	1.291	1.282	1.200	1.220	1.287	1.273	1.297	1.326
2007	1.332	1.336	1.266	1.279	1.339	1.328	1.347	1.372
2006	1.380	1.430	1.371	1.369	1.435	1.414	1.434	1.437
2005	1.442	1.501	1.471	1.453	1.500	1.486	1.497	1.496
2004	1.540	1.615	1.609	1.584	1.616	1.604	1.605	1.597
2003	1.585	1.671	1.683	1.651	1.678	1.663	1.664	1.652
2002	1.609	1.699	1.711	1.679	1.708	1.691	1.691	1.677

\*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
2021	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2020	1.052	1.055	1.042	1.044	1.051	1.052	1.043	1.050
2019	1.055	1.055	1.051	1.041	1.068	1.057	1.046	1.049
2018	1.093	1.089	1.089	1.079	1.117	1.099	1.088	1.078
2017	1.132	1.123	1.126	1.116	1.151	1.136	1.115	1.114
2016	1.156	1.146	1.150	1.141	1.171	1.157	1.127	1.136
2015	1.145	1.134	1.146	1.126	1.168	1.146	1.115	1.123
2014	1.155	1.142	1.161	1.131	1.182	1.155	1.124	1.127
2013	1.170	1.155	1.179	1.143	1.199	1.170	1.137	1.136
2012	1.179	1.167	1.193	1.143	1.222	1.176	1.144	1.141
2011	1.213	1.202	1.228	1.178	1.276	1.212	1.178	1.171
2010	1.252	1.237	1.264	1.218	1.318	1.251	1.208	1.207
2009	1.241	1.220	1.258	1.195	1.317	1.237	1.189	1.195
2008	1.283	1.260	1.298	1.240	1.377	1.280	1.238	1.221
2007	1.336	1.304	1.349	1.288	1.435	1.337	1.299	1.264
2006	1.408	1.359	1.437	1.359	1.498	1.414	1.382	1.334
2005	1.472	1.419	1.500	1.419	1.571	1.484	1.463	1.387
2004	1.588	1.526	1.607	1.531	1.704	1.610	1.590	1.479
2003	1.645	1.580	1.661	1.580	1.768	1.671	1.646	1.522
2002	1.675	1.605	1.689	1.606	1.802	1.706	1.678	1.547

\*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.
2021	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2020	1.064	1.049	1.045	1.051	1.050	1.060	1.073	1.054
2019	1.066	1.055	1.051	1.053	1.048	1.059	1.070	1.059
2018	1.105	1.093	1.091	1.098	1.082	1.091	1.111	1.103
2017	1.145	1.132	1.124	1.133	1.113	1.130	1.166	1.140
2016	1.169	1.155	1.146	1.153	1.129	1.156	1.202	1.160
2015	1.157	1.146	1.137	1.137	1.114	1.150	1.200	1.148
2014	1.168	1.157	1.146	1.142	1.121	1.163	1.221	1.155
2013	1.185	1.173	1.158	1.154	1.135	1.179	1.243	1.168
2012	1.196	1.181	1.159	1.154	1.141	1.197	1.264	1.175
2011	1.232	1.216	1.190	1.187	1.170	1.232	1.298	1.210
2010	1.271	1.258	1.225	1.229	1.199	1.268	1.338	1.251
2009	1.258	1.249	1.207	1.218	1.183	1.260	1.327	1.238
2008	1.298	1.292	1.251	1.259	1.219	1.300	1.358	1.279
2007	1.350	1.348	1.300	1.320	1.262	1.345	1.402	1.338
2006	1.419	1.426	1.370	1.408	1.316	1.395	1.459	1.417
2005	1.483	1.495	1.426	1.483	1.365	1.444	1.514	1.494
2004	1.607	1.612	1.530	1.617	1.462	1.545	1.617	1.626
2003	1.669	1.670	1.584	1.676	1.504	1.599	1.666	1.690
2002	1.701	1.704	1.616	1.710	1.526	1.618	1.691	1.723

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