



Property Assessment Division

Personal Property
Depreciation Schedules and
Trend Tables

2019

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Personal Property Depreciation Schedules

These schedules are effective from January 1, 2019 through December 31, 2019¹.

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
2018	25%
2017	15%
2016 and older	10%

Computerized Equipment

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

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	TRENDED % GOOD
2018	70	1.000	70
2017	45	1.022	46
2016	20	1.039	21
2015	10	1.038	10
older	5	1.051	5

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

Office and Commercial Equipment

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

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	TRENDED % GOOD
2018	85	1.000	85
2017	69	1.026	71
2016	52	1.047	54
2015	34	1.038	35
2014	23	1.048	24
older	5	1.051	5

Furniture, Fixtures, and Miscellaneous Equipment

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

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	TRENDED % GOOD
2018	92	1.000	92%
2017	84	1.026	86%
2016	76	1.047	80%
2015	67	1.038	70%
2014	58	1.048	61%
2013	49	1.062	52%
2012	39	1.070	42%
2011	30	1.101	33%
2010	24	1.135	27%
2009	21	1.127	24%
older	20	1.159	23%

Wheeled Seismograph Units

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

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	WHOLESALE FACTOR	WHOLESALE TRENDED % GOOD
2019	100	1.000	80	80
2018	85	1.000	80	68
2017	69	1.019	80	56
2016	52	1.032	80	43
2015	34	1.021	80	28
2014	23	1.030	80	19
2013 and older	18	1.042	80	15

Seismograph Allied Equipment

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	TRENDED % GOOD
2019	100	1.000	100
2018	85	1.000	85
2017	69	1.019	70
2016	52	1.032	54
2015	34	1.021	35
2014	23	1.030	24
2013 and older	18	1.042	19

Self-Propelled Wheeled Workover and Service Rigs

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

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	WHOLESALE FACTOR	WHOLESALE TRENDED % GOOD
2019	100	1.000	80	80
2018	92	1.000	80	74
2017	84	1.019	80	68
2016	76	1.032	80	63
2015	67	1.021	80	55
2014	58	1.030	80	48
2013	49	1.042	80	41
2012	39	1.044	80	33
2011	30	1.072	80	26
2010	24	1.101	80	21
2009	21	1.086	80	18
older	20	1.124	80	18

Drill Rigs

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	TRENDED % GOOD
2019	100	1.000	100
2018	92	1.000	92
2017	84	1.019	86
2016	76	1.032	78
2015	67	1.021	68
2014	58	1.030	60
2013	49	1.042	51
2012	39	1.044	41
2011	30	1.072	32
2010	24	1.101	26
2009	21	1.086	23
older	20	1.124	22

Oil and Gas Field Machinery and Equipment

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	TRENDED % GOOD
2019	100	1.000	100
2018	95	1.000	95
2017	90	1.019	92
2016	85	1.032	88
2015	79	1.021	81
2014	73	1.030	75
2013	68	1.042	71
2012	62	1.044	65
2011	55	1.072	59
2010	49	1.101	54
2009	43	1.086	47
2008	37	1.124	42
2007	31	1.175	36
2006	26	1.244	32
2005	23	1.307	30
2004	21	1.418	30
older	20	1.467	29

Farm Machinery and Equipment and Leased and Rental Tanks

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

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	WHOLESALE FACTOR	WHOLESALE TRENDED % GOOD
2019	100	1.000	50	50
2018	97	1.000	50	49
2017	93	1.026	50	48
2016	90	1.047	50	47
2015	86	1.038	50	45
2014	82	1.048	50	43
2013	78	1.062	50	41
2012	74	1.070	50	40
2011	70	1.101	50	39
2010	65	1.135	50	37
2009	60	1.127	50	34
2008	55	1.159	50	32
2007	50	1.205	50	30
2006	45	1.271	50	29
2005	40	1.330	50	27
2004	35	1.430	50	25
2003	31	1.479	50	23
2002	27	1.504	50	20
2001	24	1.513	50	18
2000	22	1.526	50	17
1999	21	1.554	50	16
older	20	1.559	50	16

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
2018	1.559
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 all Personal Property *except* Heavy Equipment

Year	Trend Factor
2018	1654.8
2017	1612.2
2016	1580.9
2015	1593.7
2014	1578.8
2013	1558.7
2012	1545.9
2011	1503.2
2010	1457.4
2009	1468.6
2008	1427.3
2007	1373.3
2006	1302.3
2005	1244.5
2004	1157.3
2003	1118.6
2002	1100.0
2001	1093.4
2000	1084.3
1999	1065.0
1998	1061.8
1997	1052.7
1996	1036.0
1995	1020.4
1994	985.0
1993	958.0
1992	939.8
1991	928.5
1990	910.2
1989	886.5
1988	841.4
1987	806.9

Year	Trend Factor
1986	795.4
1985	787.9
1984	776.4
1983	755.8
1982	742.4
1981	709.2
1980	642.8
1979	584.4
1978	534.7
1977	497.1
1976	472.1
1975	444.3
1974	398.4
1973	344.1
1972	332.1
1971	321.3
1970	303.3
1969	285.1
1968	273.2
1967	262.9
1966	252.5
1965	244.9
1964	241.8
1963	239.2
1962	238.5
1961	237.2
1960	237.7
1959	234.9
1958	231.0
1957	225.1
1956	208.8

Trend-Down Chart for all Personal Property *except* Heavy Equipment (continued)

Year of Unknown	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Cost														
2019	1.00													
2018		1.00												
2017		0.97	1.00											
2016		0.96	0.98	1.00										
2015		0.96	0.99	1.01	1.00									
2014		0.95	0.98	1.00	0.99	1.00								
2013		0.94	0.97	0.99	0.98	0.99	1.00							
2012		0.93	0.96	0.98	0.97	0.98	0.99	1.00						
2011		0.91	0.94	0.95	0.94	0.96	0.97	0.97	1.00					
2010		0.88	0.91	0.92	0.91	0.93	0.94	0.94	0.98	1.00				
2009		0.89	0.91	0.93	0.92	0.93	0.94	0.95	0.98	1.01	1.00			
2008		0.86	0.89	0.90	0.89	0.91	0.92	0.92	0.96	0.98	0.97	1.00		
2007		0.83	0.85	0.87	0.86	0.87	0.88	0.89	0.92	0.95	0.93	0.97	1.00	
2006		0.79	0.81	0.83	0.82	0.83	0.84	0.84	0.87	0.90	0.88	0.92	0.95	1.00
2005		0.75	0.77	0.79	0.78	0.79	0.80	0.81	0.83	0.86	0.84	0.88	0.91	0.96
2004		0.70	0.72	0.73	0.73	0.74	0.74	0.75	0.78	0.80	0.78	0.82	0.85	0.90
2003		0.68	0.70	0.71	0.70	0.71	0.72	0.72	0.75	0.77	0.76	0.79	0.82	0.87
2002		0.66	0.68	0.70	0.69	0.70	0.71	0.71	0.74	0.76	0.75	0.78	0.80	0.85
2001		0.66	0.68	0.69	0.69	0.69	0.70	0.71	0.73	0.75	0.74	0.77	0.80	0.85
2000		0.66	0.67	0.69	0.68	0.69	0.70	0.70	0.73	0.75	0.73	0.77	0.79	0.84
1999		0.64	0.66	0.67	0.67	0.68	0.68	0.69	0.71	0.73	0.72	0.75	0.78	0.82
1998		0.64	0.66	0.67	0.67	0.67	0.68	0.69	0.71	0.73	0.72	0.75	0.78	0.82
1997		0.64	0.66	0.67	0.66	0.67	0.68	0.68	0.71	0.72	0.71	0.74	0.77	0.82
1996		0.63	0.64	0.66	0.65	0.66	0.67	0.67	0.69	0.71	0.70	0.73	0.76	0.80
1995		0.62	0.64	0.65	0.64	0.65	0.66	0.66	0.68	0.70	0.69	0.72	0.75	0.79
1994		0.60	0.61	0.62	0.62	0.63	0.63	0.64	0.66	0.68	0.67	0.70	0.72	0.76
1993		0.58	0.60	0.61	0.60	0.61	0.62	0.62	0.64	0.66	0.65	0.68	0.70	0.74
1992		0.57	0.58	0.60	0.59	0.60	0.60	0.61	0.63	0.65	0.64	0.67	0.69	0.73
1991		0.56	0.58	0.59	0.58	0.59	0.60	0.60	0.62	0.64	0.63	0.66	0.68	0.72
1990		0.55	0.57	0.58	0.57	0.58	0.58	0.59	0.61	0.63	0.62	0.64	0.67	0.70
1989		0.54	0.55	0.56	0.56	0.56	0.57	0.57	0.59	0.61	0.60	0.63	0.65	0.69
1988		0.51	0.52	0.53	0.53	0.53	0.54	0.54	0.56	0.58	0.57	0.60	0.62	0.65
1987		0.49	0.50	0.51	0.51	0.51	0.52	0.52	0.54	0.56	0.55	0.57	0.59	0.62
1986		0.48	0.50	0.50	0.50	0.51	0.51	0.52	0.53	0.55	0.54	0.56	0.58	0.62
1985		0.48	0.49	0.50	0.49	0.50	0.51	0.51	0.53	0.54	0.53	0.56	0.58	0.61
1984		0.47	0.48	0.49	0.49	0.49	0.50	0.50	0.52	0.53	0.53	0.55	0.57	0.60
1983		0.46	0.47	0.48	0.47	0.48	0.49	0.49	0.51	0.52	0.51	0.53	0.55	0.59
1982		0.45	0.46	0.47	0.47	0.47	0.48	0.48	0.50	0.51	0.50	0.53	0.54	0.58
1981		0.43	0.44	0.45	0.44	0.45	0.46	0.46	0.47	0.49	0.48	0.50	0.52	0.55
1980		0.39	0.40	0.41	0.40	0.41	0.41	0.42	0.43	0.44	0.44	0.45	0.47	0.50
1979		0.35	0.36	0.37	0.37	0.37	0.38	0.38	0.39	0.40	0.40	0.41	0.43	0.45
1978		0.32	0.33	0.34	0.34	0.34	0.34	0.35	0.36	0.37	0.36	0.38	0.39	0.41
1977		0.30	0.31	0.32	0.31	0.32	0.32	0.32	0.33	0.34	0.34	0.35	0.36	0.39
1976		0.29	0.29	0.30	0.30	0.30	0.30	0.31	0.32	0.33	0.32	0.33	0.35	0.37
1975		0.27	0.28	0.28	0.28	0.28	0.29	0.29	0.30	0.31	0.30	0.31	0.33	0.34
1974		0.24	0.25	0.25	0.25	0.25	0.26	0.26	0.27	0.27	0.27	0.28	0.29	0.31
1973		0.21	0.21	0.22	0.22	0.22	0.22	0.22	0.23	0.24	0.23	0.24	0.25	0.27
1972		0.20	0.21	0.21	0.21	0.21	0.21	0.22	0.22	0.23	0.23	0.24	0.24	0.26
1971		0.19	0.20	0.20	0.20	0.20	0.21	0.21	0.22	0.22	0.22	0.23	0.24	0.25
1970		0.18	0.19	0.19	0.19	0.19	0.19	0.20	0.20	0.21	0.21	0.21	0.22	0.23
1969		0.17	0.18	0.18	0.18	0.18	0.18	0.18	0.19	0.20	0.19	0.20	0.21	0.22
1968		0.17	0.17	0.17	0.17	0.17	0.18	0.18	0.18	0.19	0.19	0.19	0.20	0.21
1967		0.16	0.16	0.17	0.16	0.17	0.17	0.17	0.18	0.18	0.18	0.19	0.19	0.20
1966		0.15	0.16	0.16	0.16	0.16	0.16	0.16	0.17	0.17	0.17	0.18	0.18	0.20
1965		0.15	0.15	0.16	0.15	0.16	0.16	0.16	0.16	0.17	0.17	0.17	0.18	0.19
1964		0.15	0.15	0.15	0.15	0.15	0.16	0.16	0.16	0.17	0.16	0.17	0.18	0.19
1963		0.14	0.15	0.15	0.15	0.15	0.15	0.15	0.16	0.16	0.16	0.17	0.18	0.19
1962		0.14	0.15	0.15	0.15	0.15	0.15	0.15	0.16	0.16	0.16	0.17	0.17	0.18

Trend-Down Chart for all Personal Property *except* Heavy Equipment (continued)

Year of Unknown Cost	Year of Known Cost											
	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
2005	1.00											
2004	0.93	1.00										
2003	0.90	0.98	1.00									
2002	0.89	0.96	0.99	1.00								
2001	0.88	0.95	0.98	0.99	1.00							
2000	0.88	0.95	0.97	0.99	0.99	1.00						
1999	0.86	0.93	0.96	0.98	0.98	0.99	1.00					
1998	0.86	0.93	0.95	0.97	0.97	0.98	1.00	1.00				
1997	0.85	0.92	0.94	0.96	0.96	0.97	0.99	0.99	1.00			
1996	0.84	0.90	0.93	0.94	0.95	0.96	0.97	0.98	0.99	1.00		
1995	0.82	0.89	0.91	0.93	0.93	0.94	0.96	0.96	0.97	0.99	1.00	
1994	0.79	0.86	0.88	0.90	0.90	0.91	0.93	0.93	0.94	0.95	0.97	1.00
1993	0.77	0.84	0.86	0.87	0.88	0.89	0.90	0.90	0.91	0.93	0.94	0.98
1992	0.76	0.82	0.84	0.86	0.86	0.87	0.88	0.89	0.89	0.91	0.92	0.96
1991	0.75	0.81	0.83	0.85	0.85	0.86	0.87	0.87	0.88	0.90	0.91	0.95
1990	0.73	0.79	0.82	0.83	0.83	0.84	0.86	0.86	0.87	0.88	0.90	0.93
1989	0.72	0.77	0.79	0.81	0.81	0.82	0.83	0.84	0.84	0.86	0.87	0.90
1988	0.68	0.73	0.75	0.77	0.77	0.78	0.79	0.79	0.80	0.81	0.83	0.86
1987	0.65	0.70	0.72	0.74	0.74	0.75	0.76	0.76	0.77	0.78	0.79	0.82
1986	0.64	0.69	0.71	0.72	0.73	0.74	0.75	0.75	0.76	0.77	0.78	0.81
1985	0.64	0.69	0.71	0.72	0.72	0.73	0.74	0.74	0.75	0.76	0.77	0.80
1984	0.63	0.68	0.70	0.71	0.71	0.72	0.73	0.73	0.74	0.75	0.76	0.79
1983	0.61	0.66	0.68	0.69	0.69	0.70	0.71	0.71	0.72	0.73	0.74	0.77
1982	0.60	0.65	0.66	0.68	0.68	0.69	0.70	0.70	0.71	0.72	0.73	0.76
1981	0.57	0.62	0.64	0.65	0.65	0.66	0.67	0.67	0.68	0.69	0.70	0.72
1980	0.52	0.56	0.58	0.59	0.59	0.59	0.60	0.61	0.61	0.62	0.63	0.66
1979	0.47	0.51	0.52	0.53	0.53	0.54	0.55	0.55	0.56	0.57	0.57	0.60
1978	0.43	0.47	0.48	0.49	0.49	0.49	0.50	0.50	0.51	0.52	0.53	0.55
1977	0.40	0.43	0.45	0.45	0.45	0.46	0.47	0.47	0.47	0.48	0.49	0.51
1976	0.38	0.41	0.42	0.43	0.43	0.44	0.44	0.44	0.45	0.46	0.46	0.48
1975	0.36	0.39	0.40	0.40	0.41	0.41	0.42	0.42	0.42	0.43	0.44	0.45
1974	0.32	0.35	0.36	0.36	0.36	0.37	0.37	0.38	0.38	0.39	0.39	0.41
1973	0.28	0.30	0.31	0.31	0.31	0.32	0.32	0.32	0.33	0.33	0.34	0.35
1972	0.27	0.29	0.30	0.30	0.30	0.31	0.31	0.31	0.32	0.32	0.33	0.34
1971	0.26	0.28	0.29	0.29	0.29	0.30	0.30	0.30	0.31	0.31	0.32	0.33
1970	0.24	0.26	0.27	0.28	0.28	0.28	0.29	0.29	0.29	0.29	0.30	0.31
1969	0.23	0.25	0.26	0.26	0.26	0.26	0.27	0.27	0.27	0.28	0.28	0.29
1968	0.22	0.24	0.24	0.25	0.25	0.25	0.26	0.26	0.26	0.26	0.27	0.28
1967	0.21	0.23	0.24	0.24	0.24	0.24	0.25	0.25	0.25	0.25	0.26	0.27
1966	0.20	0.22	0.23	0.23	0.23	0.23	0.24	0.24	0.24	0.24	0.25	0.26
1965	0.20	0.21	0.22	0.22	0.22	0.23	0.23	0.23	0.23	0.24	0.24	0.25
1964	0.20	0.21	0.22	0.22	0.22	0.22	0.23	0.23	0.23	0.23	0.24	0.25
1963	0.19	0.21	0.21	0.22	0.22	0.22	0.22	0.23	0.23	0.23	0.24	0.24
1962	0.19	0.21	0.21	0.22	0.22	0.22	0.22	0.22	0.23	0.23	0.23	0.24

Trend-Down Chart for all Personal Property *except* Heavy Equipment (continued)

Year of Unknown Cost	Year of Known Cost													
	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980
1993	1.00													
1992	0.98	1.00												
1991	0.97	0.99	1.00											
1990	0.95	0.97	0.98	1.00										
1989	0.93	0.96	0.96	0.97	1.00									
1988	0.88	0.90	0.91	0.92	0.95	1.00								
1987	0.84	0.86	0.87	0.89	0.91	0.96	1.00							
1986	0.83	0.85	0.86	0.87	0.90	0.95	0.99	1.00						
1985	0.82	0.84	0.85	0.87	0.89	0.94	0.98	0.99	1.00					
1984	0.81	0.83	0.84	0.85	0.88	0.92	0.96	0.98	0.99	1.00				
1983	0.79	0.81	0.82	0.83	0.85	0.90	0.94	0.95	0.96	0.97	1.00			
1982	0.77	0.79	0.80	0.82	0.84	0.88	0.92	0.93	0.94	0.96	0.98	1.00		
1981	0.74	0.76	0.77	0.78	0.80	0.84	0.88	0.89	0.90	0.91	0.94	0.96	1.00	
1980	0.67	0.69	0.69	0.71	0.73	0.76	0.80	0.81	0.82	0.83	0.85	0.87	0.91	1.00
1979	0.61	0.62	0.63	0.64	0.66	0.69	0.72	0.73	0.74	0.75	0.77	0.79	0.82	0.91
1978	0.56	0.57	0.58	0.59	0.60	0.64	0.66	0.67	0.68	0.69	0.71	0.72	0.75	0.83
1977	0.52	0.53	0.54	0.55	0.56	0.59	0.62	0.62	0.63	0.64	0.66	0.67	0.70	0.77
1976	0.49	0.50	0.51	0.52	0.53	0.56	0.59	0.59	0.60	0.61	0.62	0.64	0.67	0.73
1975	0.46	0.47	0.48	0.49	0.50	0.53	0.55	0.56	0.56	0.57	0.59	0.60	0.63	0.69
1974	0.42	0.43	0.43	0.44	0.45	0.47	0.49	0.50	0.51	0.51	0.53	0.54	0.56	0.62
1973	0.36	0.37	0.37	0.38	0.39	0.41	0.43	0.43	0.44	0.44	0.45	0.46	0.49	0.54
1972	0.35	0.35	0.36	0.36	0.37	0.39	0.41	0.42	0.42	0.43	0.44	0.45	0.47	0.52
1971	0.34	0.34	0.35	0.35	0.36	0.38	0.40	0.40	0.41	0.41	0.42	0.43	0.45	0.50
1970	0.32	0.32	0.33	0.33	0.34	0.36	0.38	0.38	0.38	0.39	0.40	0.41	0.43	0.47
1969	0.30	0.30	0.31	0.31	0.32	0.34	0.35	0.36	0.36	0.37	0.38	0.38	0.40	0.44
1968	0.29	0.29	0.29	0.30	0.31	0.32	0.34	0.34	0.35	0.35	0.36	0.37	0.39	0.43
1967	0.27	0.28	0.28	0.29	0.30	0.31	0.33	0.33	0.33	0.34	0.35	0.35	0.37	0.41
1966	0.26	0.27	0.27	0.28	0.28	0.30	0.31	0.32	0.32	0.33	0.33	0.34	0.36	0.39
1965	0.26	0.26	0.26	0.27	0.28	0.29	0.30	0.31	0.31	0.32	0.32	0.33	0.35	0.38
1964	0.25	0.26	0.26	0.27	0.27	0.29	0.30	0.30	0.31	0.31	0.32	0.33	0.34	0.38
1963	0.25	0.26	0.26	0.26	0.27	0.28	0.30	0.30	0.30	0.31	0.32	0.32	0.34	0.37
1962	0.25	0.25	0.26	0.26	0.27	0.28	0.30	0.30	0.30	0.31	0.31	0.32	0.34	0.37

Trend-Down Chart for all Personal Property *except* Heavy Equipment (continued)

Year of Unknown Cost	Year of Known Cost																	
	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962
1979	1.00																	
1978	0.92	1.00																
1977	0.85	0.93	1.00															
1976	0.81	0.88	0.95	1.00														
1975	0.76	0.83	0.89	0.94	1.00													
1974	0.68	0.75	0.80	0.84	0.90	1.00												
1973	0.59	0.64	0.69	0.73	0.77	0.86	1.00											
1972	0.57	0.62	0.67	0.70	0.75	0.83	0.97	1.00										
1971	0.55	0.60	0.65	0.68	0.72	0.81	0.93	0.97	1.00									
1970	0.52	0.57	0.61	0.64	0.68	0.76	0.88	0.91	0.94	1.00								
1969	0.49	0.53	0.57	0.60	0.64	0.72	0.83	0.86	0.89	0.94	1.00							
1968	0.47	0.51	0.55	0.58	0.61	0.69	0.79	0.82	0.85	0.90	0.96	1.00						
1967	0.45	0.49	0.53	0.56	0.59	0.66	0.76	0.79	0.82	0.87	0.92	0.96	1.00					
1966	0.43	0.47	0.51	0.53	0.57	0.63	0.73	0.76	0.79	0.83	0.89	0.92	0.96	1.00				
1965	0.42	0.46	0.49	0.52	0.55	0.61	0.71	0.74	0.76	0.81	0.86	0.90	0.93	0.97	1.00			
1964	0.41	0.45	0.49	0.51	0.54	0.61	0.70	0.73	0.75	0.80	0.85	0.89	0.92	0.96	0.99	1.00		
1963	0.41	0.45	0.48	0.51	0.54	0.60	0.70	0.72	0.74	0.79	0.84	0.88	0.91	0.95	0.98	0.99	1.00	
1962	0.41	0.45	0.48	0.51	0.54	0.60	0.69	0.72	0.74	0.79	0.84	0.87	0.91	0.94	0.97	0.99	1.00	1.00

Heavy Equipment

A 50 percent wholesale factor is used for heavy equipment.

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	WHOLESALE FACTOR	WHOLESALE TRENDED % GOOD
2019	100	1.000	50	50
2018	97	1.000	50	49
2017	93	1.018	50	47
2016	90	1.034	50	47
2015	86	1.032	50	44
2014	82	1.045	50	43
2013	78	1.059	50	41
2012	74	1.079	50	40
2011	70	1.115	50	39
2010	65	1.147	50	37
2009	60	1.143	50	34
2008	55	1.177	50	32
2007	50	1.214	50	30
2006	45	1.257	50	28
2005	40	1.313	50	26
2004	35	1.403	50	25
2003	31	1.444	50	22
2002	27	1.466	50	20
2001	24	1.478	50	18
2000	22	1.486	50	16
1999	21	1.512	50	16
older	20	1.524	50	15

Heavy Equipment Trend-Up Chart

Year	Trend Factor
2018	1893.7
2017	1860.8
2016	1831.9
2015	1834.1
2014	1812.5
2013	1788.0
2012	1754.3
2011	1698.1
2010	1650.9
2009	1657.3
2008	1609.6
2007	1560.1
2006	1506.6
2005	1441.9
2004	1349.7
2003	1311.7
2002	1291.6
2001	1281.5
2000	1274.0
1999	1252.1
1998	1242.2
1997	1228.3
1996	1204.6
1995	1185.1
1994	1153.4
1993	1125.2
1992	1095.3
1991	1075.3
1990	1050.1
1989	1017.3
1988	970.9
1987	939.9

Year	Trend Factor
1986	927.2
1985	919.5
1984	908.4
1983	890.1
1982	871.6
1981	824.2
1980	739.3
1979	669.4
1978	610.9
1977	567.0
1976	537.4
1975	504.2
1974	435.4
1973	375.6
1972	363.0
1971	350.6
1970	330.7
1969	312.2
1968	297.2
1967	283.5
1966	273.8
1965	265.3
1964	259.7
1963	254.4
1962	250.3
1961	248.9
1960	246.2
1959	241.6
1958	233.7
1957	224.4
1956	205.6

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost													
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
2019	1.00													
2018		1.00												
2017		0.98	1.00											
2016		0.97	0.99	1.00										
2015		0.97	0.99	1.00	1.00									
2014		0.96	0.98	0.99	0.99	1.00								
2013		0.94	0.96	0.98	0.97	0.99	1.00							
2012		0.93	0.95	0.96	0.96	0.97	0.98	1.00						
2011		0.90	0.92	0.93	0.93	0.94	0.95	0.97	1.00					
2010		0.87	0.89	0.90	0.90	0.91	0.93	0.94	0.98	1.00				
2009		0.88	0.89	0.91	0.90	0.92	0.93	0.95	0.95	0.98	1.00			
2008		0.85	0.87	0.88	0.88	0.89	0.90	0.92	0.92	0.95	0.97	1.00		
2007		0.82	0.84	0.85	0.85	0.86	0.87	0.89	0.89	0.91	0.94	0.98	1.00	
2006		0.80	0.81	0.82	0.82	0.83	0.84	0.86	0.85	0.88	0.91	0.94	0.97	1.00
2005		0.76	0.78	0.79	0.79	0.80	0.81	0.82	0.80	0.82	0.87	0.90	0.93	0.96
2004		0.71	0.73	0.74	0.74	0.75	0.76	0.77	0.78	0.80	0.81	0.85	0.87	0.90
2003		0.69	0.71	0.72	0.71	0.73	0.74	0.75	0.77	0.78	0.79	0.82	0.84	0.88
2002		0.68	0.70	0.71	0.70	0.71	0.72	0.74	0.76	0.78	0.78	0.81	0.83	0.86
2001		0.68	0.69	0.70	0.70	0.71	0.72	0.73	0.75	0.77	0.77	0.80	0.82	0.86
2000		0.67	0.69	0.70	0.69	0.70	0.71	0.73	0.74	0.76	0.77	0.80	0.82	0.85
1999		0.66	0.67	0.68	0.68	0.69	0.70	0.72	0.74	0.75	0.75	0.78	0.81	0.84
1998		0.66	0.67	0.68	0.68	0.69	0.70	0.71	0.73	0.75	0.75	0.78	0.80	0.83
1997		0.65	0.66	0.67	0.67	0.68	0.69	0.70	0.71	0.73	0.74	0.77	0.79	0.82
1996		0.64	0.65	0.66	0.66	0.67	0.68	0.69	0.70	0.72	0.72	0.75	0.78	0.80
1995		0.63	0.64	0.65	0.65	0.66	0.66	0.68	0.68	0.70	0.71	0.74	0.76	0.79
1994		0.61	0.62	0.63	0.63	0.64	0.65	0.66	0.67	0.68	0.69	0.72	0.74	0.77
1993		0.59	0.61	0.62	0.61	0.62	0.63	0.64	0.65	0.67	0.68	0.70	0.72	0.75
1992		0.58	0.59	0.60	0.60	0.61	0.61	0.63	0.64	0.65	0.66	0.69	0.70	0.73
1991		0.57	0.58	0.59	0.59	0.59	0.60	0.61	0.62	0.64	0.65	0.67	0.69	0.72
1990		0.55	0.57	0.57	0.57	0.58	0.59	0.60	0.60	0.62	0.63	0.66	0.68	0.70
1989		0.54	0.55	0.56	0.55	0.56	0.57	0.58	0.58	0.59	0.61	0.64	0.65	0.68
1988		0.51	0.52	0.53	0.53	0.54	0.54	0.55	0.56	0.57	0.58	0.61	0.62	0.65
1987		0.50	0.51	0.51	0.51	0.52	0.53	0.54	0.55	0.56	0.57	0.59	0.60	0.63
1986		0.49	0.50	0.51	0.51	0.51	0.52	0.53	0.54	0.56	0.56	0.58	0.60	0.62
1985		0.49	0.50	0.50	0.50	0.51	0.52	0.53	0.54	0.55	0.55	0.58	0.59	0.61
1984		0.48	0.49	0.50	0.50	0.50	0.51	0.52	0.53	0.54	0.55	0.57	0.58	0.61
1983		0.47	0.48	0.49	0.49	0.49	0.50	0.51	0.52	0.53	0.54	0.56	0.57	0.59
1982		0.46	0.47	0.48	0.48	0.48	0.49	0.50	0.49	0.50	0.52	0.55	0.56	0.58
1981		0.44	0.44	0.45	0.45	0.46	0.46	0.47	0.44	0.45	0.50	0.52	0.53	0.55
1980		0.39	0.40	0.40	0.40	0.41	0.41	0.42	0.40	0.41	0.44	0.46	0.48	0.49
1979		0.35	0.36	0.37	0.36	0.37	0.38	0.38	0.36	0.37	0.40	0.42	0.43	0.45
1978		0.32	0.33	0.33	0.33	0.34	0.34	0.35	0.34	0.34	0.37	0.38	0.39	0.41
1977		0.30	0.31	0.31	0.31	0.31	0.32	0.32	0.32	0.33	0.34	0.36	0.36	0.38
1976		0.28	0.29	0.29	0.29	0.30	0.30	0.31	0.30	0.31	0.32	0.34	0.35	0.36
1975		0.27	0.27	0.28	0.27	0.28	0.28	0.29	0.26	0.26	0.30	0.32	0.32	0.34
1974		0.23	0.23	0.24	0.24	0.24	0.24	0.25	0.22	0.23	0.26	0.27	0.28	0.29
1973		0.20	0.20	0.21	0.20	0.21	0.21	0.21	0.22	0.22	0.23	0.24	0.24	0.25
1972		0.19	0.20	0.20	0.20	0.20	0.20	0.21	0.21	0.21	0.22	0.23	0.23	0.24
1971		0.19	0.19	0.19	0.19	0.19	0.20	0.20	0.20	0.20	0.21	0.22	0.23	0.23
1970		0.17	0.18	0.18	0.18	0.18	0.19	0.19	0.18	0.19	0.20	0.21	0.21	0.22
1969		0.16	0.17	0.17	0.17	0.17	0.17	0.18	0.18	0.18	0.19	0.20	0.20	0.21
1968		0.16	0.16	0.16	0.16	0.16	0.17	0.17	0.17	0.17	0.18	0.19	0.19	0.20
1967		0.15	0.15	0.15	0.15	0.16	0.16	0.16	0.16	0.17	0.17	0.18	0.18	0.19
1966		0.14	0.15	0.15	0.15	0.15	0.15	0.16	0.16	0.16	0.16	0.17	0.18	0.18
1965		0.14	0.14	0.15	0.14	0.15	0.15	0.15	0.15	0.16	0.16	0.17	0.17	0.18
1964		0.14	0.14	0.14	0.14	0.14	0.15	0.15	0.15	0.15	0.16	0.16	0.17	0.17
1963		0.13	0.14	0.14	0.14	0.14	0.14	0.15	0.15	0.15	0.15	0.16	0.16	0.17
1962		0.13	0.13	0.14	0.14	0.14	0.14	0.14	0.15	0.15	0.15	0.16	0.16	0.17

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost													
	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
2005	1.00													
2004	0.94	1.00												
2003	0.91	0.98	1.00											
2002	0.90	0.97	0.99	1.00										
2001	0.89	0.96	0.98	0.99	1.00									
2000	0.89	0.95	0.97	0.99	0.99	1.00								
1999	0.87	0.94	0.96	0.97	0.98	0.98	1.00							
1998	0.87	0.93	0.95	0.96	0.97	0.98	0.99	1.00						
1997	0.86	0.92	0.94	0.95	0.96	0.97	0.98	0.99	1.00					
1996	0.84	0.90	0.92	0.94	0.94	0.95	0.96	0.97	0.98	1.00				
1995	0.83	0.89	0.90	0.92	0.93	0.93	0.95	0.95	0.97	0.99	1.00			
1994	0.80	0.86	0.88	0.90	0.90	0.91	0.92	0.93	0.94	0.96	0.98	1.00		
1993	0.78	0.84	0.86	0.87	0.88	0.88	0.90	0.91	0.92	0.94	0.95	0.98	1.00	
1992	0.76	0.82	0.84	0.85	0.86	0.86	0.88	0.88	0.89	0.91	0.93	0.95	0.97	1.00
1991	0.75	0.80	0.82	0.83	0.84	0.85	0.86	0.87	0.88	0.89	0.91	0.94	0.96	0.99
1990	0.73	0.78	0.80	0.82	0.82	0.83	0.84	0.85	0.86	0.87	0.89	0.91	0.93	0.96
1989	0.71	0.76	0.78	0.79	0.79	0.80	0.81	0.82	0.83	0.85	0.86	0.89	0.90	0.93
1988	0.68	0.73	0.74	0.75	0.76	0.76	0.78	0.78	0.79	0.81	0.82	0.84	0.86	0.89
1987	0.66	0.70	0.72	0.73	0.73	0.74	0.75	0.76	0.77	0.78	0.80	0.82	0.84	0.86
1986	0.65	0.69	0.71	0.72	0.72	0.73	0.74	0.75	0.76	0.77	0.78	0.81	0.82	0.85
1985	0.64	0.69	0.70	0.71	0.72	0.72	0.74	0.74	0.75	0.76	0.78	0.80	0.82	0.84
1984	0.63	0.68	0.69	0.71	0.71	0.71	0.73	0.73	0.74	0.76	0.77	0.79	0.81	0.83
1983	0.62	0.67	0.68	0.69	0.69	0.70	0.71	0.72	0.73	0.74	0.75	0.77	0.79	0.82
1982	0.61	0.65	0.67	0.68	0.68	0.69	0.70	0.70	0.71	0.73	0.74	0.76	0.77	0.80
1981	0.57	0.62	0.63	0.64	0.64	0.65	0.66	0.66	0.67	0.69	0.70	0.72	0.73	0.76
1980	0.52	0.55	0.56	0.57	0.58	0.58	0.59	0.60	0.60	0.62	0.63	0.64	0.66	0.68
1979	0.47	0.50	0.51	0.52	0.52	0.53	0.54	0.54	0.55	0.56	0.57	0.58	0.59	0.61
1978	0.43	0.46	0.47	0.47	0.48	0.48	0.49	0.49	0.50	0.51	0.52	0.53	0.54	0.56
1977	0.40	0.42	0.43	0.44	0.44	0.45	0.45	0.46	0.46	0.47	0.48	0.49	0.50	0.52
1976	0.37	0.40	0.41	0.42	0.42	0.42	0.43	0.43	0.44	0.45	0.45	0.47	0.48	0.49
1975	0.35	0.38	0.38	0.39	0.39	0.40	0.40	0.41	0.41	0.42	0.43	0.44	0.45	0.46
1974	0.30	0.33	0.33	0.34	0.34	0.34	0.35	0.35	0.36	0.36	0.37	0.38	0.39	0.40
1973	0.26	0.28	0.29	0.29	0.29	0.30	0.30	0.30	0.31	0.31	0.32	0.33	0.33	0.34
1972	0.25	0.27	0.28	0.28	0.28	0.29	0.29	0.29	0.30	0.30	0.31	0.32	0.32	0.33
1971	0.24	0.26	0.27	0.27	0.27	0.28	0.28	0.28	0.29	0.29	0.30	0.31	0.31	0.32
1970	0.23	0.25	0.25	0.26	0.26	0.26	0.26	0.27	0.27	0.28	0.28	0.29	0.29	0.30
1969	0.22	0.23	0.24	0.24	0.24	0.25	0.25	0.25	0.25	0.26	0.26	0.27	0.28	0.29
1968	0.21	0.22	0.23	0.23	0.23	0.23	0.24	0.24	0.24	0.25	0.25	0.26	0.26	0.27
1967	0.20	0.21	0.22	0.22	0.22	0.22	0.23	0.23	0.23	0.24	0.24	0.25	0.25	0.26
1966	0.19	0.20	0.21	0.21	0.21	0.22	0.22	0.22	0.22	0.23	0.23	0.24	0.24	0.25
1965	0.19	0.20	0.20	0.21	0.21	0.21	0.21	0.21	0.22	0.22	0.22	0.23	0.24	0.24
1964	0.18	0.19	0.20	0.20	0.20	0.20	0.21	0.21	0.21	0.22	0.22	0.23	0.23	0.24
1963	0.18	0.19	0.19	0.20	0.20	0.20	0.20	0.20	0.21	0.21	0.22	0.22	0.23	0.23
1962	0.17	0.19	0.19	0.19	0.20	0.20	0.20	0.20	0.20	0.21	0.21	0.22	0.22	0.23

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost													
	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978
1991	1.00													
1990	0.98	1.00												
1989	0.95	0.97	1.00											
1988	0.91	0.92	0.95	1.00										
1987	0.88	0.90	0.92	0.97	1.00									
1986	0.87	0.88	0.91	0.95	0.99	1.00								
1985	0.86	0.88	0.90	0.95	0.98	0.99	1.00							
1984	0.85	0.87	0.89	0.94	0.97	0.98	0.99	1.00						
1983	0.83	0.85	0.87	0.92	0.95	0.96	0.97	0.98	1.00					
1982	0.81	0.83	0.86	0.90	0.93	0.94	0.95	0.96	0.98	1.00				
1981	0.77	0.78	0.81	0.85	0.88	0.89	0.90	0.91	0.92	0.95	1.00			
1980	0.69	0.70	0.73	0.76	0.79	0.80	0.80	0.81	0.83	0.85	0.90	1.00		
1979	0.62	0.64	0.66	0.69	0.71	0.72	0.73	0.74	0.75	0.77	0.81	0.91	1.00	
1978	0.57	0.58	0.60	0.63	0.65	0.66	0.66	0.67	0.68	0.70	0.74	0.83	0.91	1.00
1977	0.53	0.54	0.56	0.58	0.60	0.61	0.62	0.62	0.64	0.65	0.69	0.77	0.85	0.93
1976	0.50	0.51	0.53	0.55	0.57	0.58	0.58	0.59	0.60	0.62	0.65	0.73	0.80	0.88
1975	0.47	0.48	0.50	0.52	0.54	0.54	0.55	0.56	0.57	0.58	0.61	0.68	0.75	0.83
1974	0.41	0.41	0.43	0.45	0.46	0.47	0.47	0.48	0.49	0.50	0.53	0.59	0.65	0.71
1973	0.35	0.36	0.37	0.39	0.40	0.41	0.41	0.41	0.42	0.43	0.46	0.51	0.56	0.61
1972	0.34	0.35	0.36	0.37	0.39	0.39	0.39	0.40	0.41	0.42	0.44	0.49	0.54	0.59
1971	0.33	0.33	0.34	0.36	0.37	0.38	0.38	0.39	0.39	0.40	0.43	0.47	0.52	0.57
1970	0.31	0.31	0.33	0.34	0.35	0.36	0.36	0.36	0.37	0.38	0.40	0.45	0.49	0.54
1969	0.29	0.30	0.31	0.32	0.33	0.34	0.34	0.34	0.35	0.36	0.38	0.42	0.47	0.51
1968	0.28	0.28	0.29	0.31	0.32	0.32	0.32	0.33	0.33	0.34	0.36	0.40	0.44	0.49
1967	0.26	0.27	0.28	0.29	0.30	0.31	0.31	0.31	0.32	0.33	0.34	0.38	0.42	0.46
1966	0.26	0.26	0.27	0.28	0.29	0.30	0.30	0.30	0.31	0.31	0.33	0.37	0.41	0.45
1965	0.25	0.25	0.26	0.27	0.28	0.29	0.29	0.29	0.30	0.30	0.32	0.36	0.40	0.43
1964	0.24	0.25	0.26	0.27	0.28	0.28	0.28	0.29	0.29	0.30	0.32	0.35	0.39	0.43
1963	0.24	0.24	0.25	0.26	0.27	0.27	0.28	0.28	0.29	0.29	0.31	0.34	0.38	0.42
1962	0.23	0.24	0.25	0.26	0.27	0.27	0.27	0.28	0.28	0.29	0.30	0.34	0.37	0.41

Year of Unknown Cost	Year of Known Cost															
	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962
1977	1.00															
1976	0.95	1.00														
1975	0.89	0.94	1.00													
1974	0.77	0.81	0.86	1.00												
1973	0.66	0.70	0.74	0.86	1.00											
1972	0.64	0.68	0.72	0.83	0.97	1.00										
1971	0.62	0.65	0.70	0.81	0.93	0.97	1.00									
1970	0.58	0.62	0.66	0.76	0.88	0.91	0.94	1.00								
1969	0.55	0.58	0.62	0.72	0.83	0.86	0.89	0.94	1.00							
1968	0.52	0.55	0.59	0.68	0.79	0.82	0.85	0.90	0.95	1.00						
1967	0.50	0.53	0.56	0.65	0.75	0.78	0.81	0.86	0.91	0.95	1.00					
1966	0.48	0.51	0.54	0.63	0.73	0.75	0.78	0.83	0.88	0.92	0.97	1.00				
1965	0.47	0.49	0.53	0.61	0.71	0.73	0.76	0.80	0.85	0.89	0.94	0.97	1.00			
1964	0.46	0.48	0.52	0.60	0.69	0.72	0.74	0.79	0.83	0.87	0.92	0.95	0.98	1.00		
1963	0.45	0.47	0.50	0.58	0.68	0.70	0.73	0.77	0.81	0.86	0.90	0.93	0.96	0.98	1.00	
1962	0.44	0.47	0.50	0.57	0.67	0.69	0.71	0.76	0.80	0.84	0.88	0.91	0.94	0.96	0.98	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 products².

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

² ARM 42.22.1301

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

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.
2018	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2017	1.024	1.025	1.021	1.017	1.024	1.018	1.015	1.020
2016	1.046	1.048	1.039	1.030	1.047	1.035	1.028	1.040
2015	1.030	1.040	1.027	1.024	1.039	1.028	1.018	1.035
2014	1.034	1.051	1.036	1.035	1.051	1.036	1.026	1.045
2013	1.044	1.065	1.049	1.049	1.066	1.049	1.038	1.059
2012	1.045	1.075	1.053	1.058	1.077	1.060	1.040	1.071
2011	1.076	1.105	1.082	1.086	1.107	1.096	1.068	1.106
2010	1.116	1.141	1.118	1.116	1.143	1.127	1.097	1.139
2009	1.097	1.132	1.107	1.109	1.136	1.112	1.082	1.131
2008	1.129	1.160	1.136	1.141	1.163	1.162	1.120	1.183
2007	1.175	1.207	1.186	1.192	1.210	1.214	1.171	1.233
2006	1.240	*	*	1.263	1.299	1.278	*	1.300
2005	1.305	*	*	1.327	1.358	1.341	*	1.361
2004	1.412	*	*	1.434	1.460	1.457	*	1.470
2003	*	*	*	1.484	1.513	1.515	*	*
2002	*	*	*	1.510	1.538	1.546	*	*
2001	*	*	*	1.520	1.548	1.556	*	*
2000	*	*	*	1.536	1.566	1.571	*	*
1999	*	*	*	1.565	1.597	1.597	*	*

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
2018	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2017	1.015	1.022	1.029	1.028	1.025	1.023	1.026	1.026
2016	1.031	1.041	1.053	1.052	1.049	1.042	1.049	1.050
2015	1.030	1.033	1.023	1.028	1.040	1.034	1.042	1.047
2014	1.042	1.046	1.019	1.027	1.052	1.044	1.055	1.062
2013	1.057	1.061	1.020	1.032	1.067	1.058	1.071	1.080
2012	1.077	1.071	1.008	1.025	1.076	1.066	1.085	1.101
2011	1.113	1.100	1.031	1.052	1.107	1.097	1.115	1.131
2010	1.145	1.135	1.088	1.103	1.143	1.133	1.151	1.165
2009	1.140	1.131	1.079	1.088	1.133	1.123	1.146	1.164
2008	*	1.156	1.083	*	1.163	1.153	1.169	1.187
2007	*	1.205	1.143	*	1.210	1.202	1.213	1.228
2006	*	*	1.237	*	*	1.281	*	*
2005	*	*	1.327	*	*	1.346	*	*
2004	*	*	1.452	*	*	1.453	*	*
2003	*	*	1.519	*	*	1.506	*	*
2002	*	*	*	*	*	*	*	*
2001	*	*	*	*	*	*	*	*
2000	*	*	*	*	*	*	*	*
1999	*	*	*	*	*	*	*	*

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
2018	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2017	1.024	1.021	1.023	1.022	1.021	1.021	1.014	1.022
2016	1.045	1.042	1.045	1.045	1.038	1.041	1.024	1.042
2015	1.035	1.030	1.041	1.031	1.036	1.030	1.014	1.030
2014	1.044	1.038	1.055	1.036	1.048	1.039	1.022	1.034
2013	1.058	1.050	1.071	1.047	1.063	1.052	1.033	1.043
2012	1.066	1.061	1.083	1.047	1.084	1.057	1.040	1.047
2011	1.096	1.093	1.115	1.079	1.131	1.089	1.071	1.074
2010	1.132	1.124	1.148	1.116	1.169	1.125	1.098	1.107
2009	1.122	1.109	1.143	1.094	1.168	1.112	1.081	1.097
2008	*	*	1.179	1.135	1.221	1.151	1.126	1.121
2007	*	*	1.226	1.179	1.272	1.202	1.181	1.160
2006	*	*	*	1.245	1.328	*	1.256	*
2005	*	*	*	1.299	1.393	*	1.330	*
2004	*	*	*	1.402	1.510	*	1.445	*
2003	*	*	*	1.447	*	*	1.496	*
2002	*	*	*	1.471	*	*	*	*
2001	*	*	*	1.473	*	*	*	*
2000	*	*	*	1.483	*	*	*	*
1999	*	*	*	1.504	*	*	*	*

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.
2018	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2017	1.024	1.024	1.019	1.020	1.018	1.024	1.032	1.021
2016	1.044	1.045	1.039	1.038	1.033	1.048	1.064	1.038
2015	1.034	1.037	1.031	1.023	1.019	1.042	1.062	1.027
2014	1.044	1.047	1.039	1.028	1.025	1.054	1.082	1.034
2013	1.059	1.061	1.050	1.039	1.038	1.068	1.101	1.046
2012	1.069	1.068	1.051	1.039	1.044	1.085	1.120	1.052
2011	1.101	1.100	1.079	1.068	1.070	1.116	1.150	1.083
2010	1.136	1.138	1.110	1.106	1.097	1.149	1.185	1.120
2009	1.124	1.130	1.094	1.096	1.082	1.142	1.175	1.108
2008	1.160	1.169	1.134	1.133	*	*	1.203	1.145
2007	1.206	1.219	1.178	1.187	*	*	1.242	1.198
2006	1.268	*	1.242	1.267	*	*	*	1.269
2005	*	*	1.293	1.335	*	*	*	1.337
2004	*	*	1.387	1.455	*	*	*	1.455
2003	*	*	*	1.508	*	*	*	*
2002	*	*	*	*	*	*	*	*
2001	*	*	*	*	*	*	*	*
2000	*	*	*	*	*	*	*	*
1999	*	*	*	*	*	*	*	*

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	2018	85	86	88	90	91	92	93	94	94	95	95	95	96	96	97	97	97	97	98	98	98	98	98	98	98	98
2	2017	69	73	76	79	81	84	86	87	88	89	90	91	92	93	93	93	93	94	94	95	95	95	96	96	97	97
3	2016	52	57	62	67	72	76	78	80	82	83	85	86	88	89	90	90	90	91	92	93	93	93	94	94	95	95
4	2015	34	41	47	54	61	67	70	73	75	77	79	80	82	83	85	86	87	88	89	90	90	91	91	92	92	93
5	2014	20	30	37	43	50	58	62	66	69	71	73	74	76	78	80	82	83	84	85	86	87	88	89	90	91	91
6	2013		20	27	33	41	49	54	58	62	65	68	69	71	74	76	78	80	81	82	83	84	85	86	87	88	89
7	2012			20	26	33	39	45	50	54	58	62	64	66	68	71	74	76	77	78	80	81	82	83	84	85	86
8	2011				20	25	30	37	43	47	51	55	57	59	63	67	70	72	73	75	77	78	80	81	82	83	84
9	2010					20	24	30	36	41	45	49	52	56	59	62	65	67	69	71	73	75	77	79	80	81	82
10	2009						20	25	29	34	39	43	46	49	53	57	60	63	65	67	69	71	73	75	77	78	79
11	2008							20	24	29	33	37	40	43	47	51	55	58	61	63	65	68	70	72	74	75	76
12	2007								20	24	28	31	34	38	42	46	50	53	56	58	61	64	66	68	70	72	74
13	2006									20	23	26	29	32	36	41	45	48	51	54	57	60	63	65	67	69	71
14	2005										20	23	26	28	32	36	40	44	47	50	53	56	59	62	64	66	68
15	2004											20	23	25	28	32	35	39	43	45	49	52	55	58	61	63	65
16	2003												20	22	25	28	31	35	39	42	45	48	51	54	57	59	61
17	2002													20	22	25	27	31	35	38	41	44	47	50	53	56	58
18	2001														20	22	24	27	30	33	36	39	42	45	48	51	54
19	2000															20	22	25	28	30	32	34	38	42	45	48	51
20	1999																20	22	24	26	28	30	34	38	41	44	47
21	1998																	20	22	24	26	28	31	34	37	40	43
22	1997																		20	22	24	26	29	32	35	38	40
23	1996																			20	22	23	26	29	32	35	37
24	1995																				20	21	24	27	30	32	34
25	1994																					20	22	25	27	29	31
26	1993																						20	22	24	26	28
27	1992																							20	22	24	25
28	1991																								20	22	23
29	1990																									20	21
30	1989																										20