MONTANA Department of REVENUE

Personal Property Depreciation Schedules and Trend Tables

2021

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Personal Property Depreciation Schedules

These schedules are effective from January 1, 2021 through December 31, 2021.[1]

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

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

Locally assessed television cable system transmission line is valued at $2,000 per mile.
Locally assessed television cable system service drops are valued at $25 each.

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

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

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

Rental video tapes and digital video disks

YEAR NEW/ACQUIRED	TRENDED % GOOD
2020	25
2019	15
2018 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
2020	70	1.000	70
2019	45	1.009	45
2018	20	1.042	21
2017	10	1.072	11
older	5	1.089	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
2020	85	1.000	85
2019	69	1.009	70
2018	52	1.042	54
2017	34	1.072	36
2016	23	1.089	25
older	18	1.088	20

Furniture, Fixtures, and Miscellaneous Equipment

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

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	TRENDED % GOOD
2020	92	1.000	92
2019	84	1.004	84
2018	76	1.040	79
2017	67	1.076	72
2016	58	1.097	64
2015	49	1.088	53
2014	39	1.098	43
2013	30	1.113	33
2012	24	1.122	27
2011	21	1.154	24
older	20	1.190	24

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
2021	100	1.000	80	80
2020	85	1.000	80	68
2019	69	1.004	80	55
2018	52	1.048	80	44
2017	34	1.077	80	29
2016	23	1.090	80	20
older	18	1.079	80	16

Seismograph Allied Equipment

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	TRENDED % GOOD
2021	100	1.000	100
2020	85	1.000	85
2019	69	1.004	69
2018	52	1.048	54
2017	34	1.077	37
2016	23	1.090	25
older	18	1.079	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
2021	100	1.000	80	80
2020	92	1.000	80	74
2019	84	1.004	80	67
2018	76	1.048	80	64
2017	67	1.077	80	58
2016	58	1.090	80	51
2015	49	1.079	80	42
2014	39	1.088	80	34
2013	30	1.101	80	26
2012	24	1.103	80	21
2011	21	1.133	80	19
older	20	1.163	80	19

Drill Rigs

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	TRENDED % GOOD
2021	100	1.000	100
2020	92	1.000	92
2019	84	1.004	84
2018	76	1.048	80
2017	67	1.077	72
2016	58	1.090	63
2015	49	1.079	53
2014	39	1.088	42
2013	30	1.101	33
2012	24	1.103	26
2011	21	1.133	24
older	20	1.163	23

Oil and Gas Field Machinery and Equipment

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	TRENDED % GOOD
2021	100	1.000	100
2020	95	1.000	95
2019	90	1.004	90
2018	85	1.048	89
2017	79	1.077	85
2016	73	1.090	80
2015	68	1.079	73
2014	62	1.088	67
2013	55	1.101	61
2012	49	1.103	54
2011	43	1.133	49
2010	37	1.163	43
2009	31	1.147	36
2008	26	1.187	31
2007	23	1.241	29
2006	21	1.314	28
older	20	1.381	28

Farm Machinery & Equipment and Leased & Rental Tanks

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

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	WHOLESALE FACTOR	WHOLESALE TRENDED % GOOD
2021	100	1.000	50	50
2020	97	1.000	50	49
2019	93	1.004	50	47
2018	90	1.040	50	47
2017	86	1.076	50	46
2016	82	1.097	50	45
2015	78	1.088	50	42
2014	74	1.098	50	41
2013	70	1.113	50	39
2012	65	1.122	50	36
2011	60	1.154	50	35
2010	55	1.190	50	33
2009	50	1.181	50	30
2008	45	1.215	50	27
2007	40	1.263	50	25
2006	35	1.332	50	23
2005	31	1.393	50	22
2004	27	1.498	50	20
2003	24	1.550	50	19
2002	22	1.576	50	17
2001	21	1.586	50	17
older	20	1.599	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
2020	1.633
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

Year	Trend Factor
2020	1734.1
2019	1727.8
2018	1667.7
2017	1612.2
2016	1580.9
2015	1593.7
2014	1578.8
2013	1558.7
2012	1545.9
2011	1503.2
2010	1457.4
2009	1468.6
2008	1427.3
2007	1373.3
2006	1302.3
2005	1244.5
2004	1157.3
2003	1118.6
2002	1100.0
2001	1093.4
2000	1084.3
1999	1065.0
1998	1061.8
1997	1052.7
1996	1036.0
1995	1020.4
1994	985.0
1993	958.0
1992	939.8
1991	928.5
1990	910.2
1989	886.5

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

Trend-Down Chart for Farm Machinery and Equipment

See the following pages for enlarged view.

| | | | | | | Year of **Known** Cost | | | | | |

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

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

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

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

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

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

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

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

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

Year of **Known** Cost				
Year of **Unknown** Cost	1969	1968	1967	1966
1969	1.00			
1968	0.96	1.00		
1967	0.92	0.96	1.00	
1966	0.89	0.92	0.96	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
2021	100	1.000	50	50
2020	97	1.000	50	49
2019	93	1.009	50	47
2018	90	1.044	50	47
2017	86	1.068	50	46
2016	82	1.085	50	44
2015	78	1.084	50	42
2014	74	1.096	50	41
2013	70	1.111	50	39
2012	65	1.133	50	37
2011	60	1.170	50	35
2010	55	1.204	50	33
2009	50	1.199	50	30
2008	45	1.235	50	28
2007	40	1.274	50	25
2006	35	1.319	50	23
2005	31	1.378	50	21
2004	27	1.472	50	20
2003	24	1.515	50	18
2002	22	1.539	50	17
2001	21	1.551	50	16
older	20	1.560	50	16

Heavy Equipment Trend-Up Chart

Year	Trend Factor
2020	1987.3
2019	1969.6
2018	1903.2
2017	1860.8
2016	1831.9
2015	1834.1
2014	1812.5
2013	1788.0
2012	1754.3
2011	1698.1
2010	1650.9
2009	1657.3
2008	1609.6
2007	1560.1
2006	1506.6
2005	1441.9
2004	1349.7
2003	1311.7
2002	1291.6
2001	1281.5
2000	1274.0
1999	1252.1
1998	1242.2
1997	1228.3
1996	1204.6
1995	1185.1
1994	1153.4
1993	1125.2
1992	1095.3
1991	1075.3
1990	1050.1
1989	1017.3

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

Heavy Equipment Trend-Down Chart

See the following pages for enlarged view.

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

Heavy Equipment Trend-Down Chart (continued)

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

Heavy Equipment Trend-Down Chart (continued)

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

Heavy Equipment Trend-Down Chart (continued)

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

Heavy Equipment Trend-Down Chart (continued)

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

Heavy Equipment Trend-Down Chart (continued)

	Year of **Known** Cost			
Year of **Unknown** Cost	1969	1968	1967	1966
1969	1.00			
1968	0.95	1.00		
1967	0.91	0.95	1.00	
1966	0.88	0.92	0.97	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[2].

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)	16
Chemical Manufacturing	11	(7)	12
Clay Products	12	(8)	15
Coal Crushing & Handling	13	(21)	20
Coal Fired Power Generation	14	(28)	16
Concrete Products	15	(6)	18
Concrete Ready Mix	16	(6)	18
Contractor Equipment	17	(9)	10
Creamery & Dairy	18	(10)	12
Egg Packing	19	(16)	20
Electric Power Equipment	20	(11)	16
Electrical Equipment Mfg.	21	(12)	10
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.**
2020	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2019	0.997	1.005	1.002	1.007	1.006	1.006	1.004	1.008
2018	1.030	1.040	1.041	1.049	1.042	1.052	1.048	1.052
2017	1.067	1.079	1.077	1.080	1.080	1.084	1.077	1.085
2016	1.091	1.103	1.096	1.094	1.104	1.101	1.090	1.106
2015	1.074	1.094	1.083	1.087	1.096	1.094	1.079	1.101
2014	1.078	1.106	1.092	1.099	1.108	1.103	1.088	1.111
2013	1.089	1.121	1.105	1.114	1.125	1.117	1.101	1.126
2012	1.089	1.131	1.110	1.123	1.135	1.128	1.103	1.139
2011	1.121	1.163	1.141	1.153	1.167	1.166	1.133	1.176
2010	1.163	1.201	1.178	1.185	1.205	1.199	1.163	1.211
2009	1.144	1.192	1.167	1.178	1.198	1.183	1.147	1.202
2008	1.177	1.221	1.197	1.211	1.226	1.237	1.187	1.258
2007	1.225	1.270	1.250	1.265	1.276	1.292	1.241	1.312
2006	1.293	1.360	1.325	1.341	1.370	1.360	1.314	1.382
2005	1.360	1.423	1.393	1.409	1.432	1.427	1.381	1.448
2004	1.472	1.530	1.510	1.523	1.540	1.551	1.498	1.563
2003	1.528	1.588	1.566	1.575	1.595	1.613	1.550	1.619
2002	1.556	1.615	1.594	1.603	1.622	1.646	1.581	1.651
2001	1.562	1.626	1.602	1.614	1.632	1.656	1.590	1.663

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

Industrial Machinery and Equipment Trend Factors (continued)

	TABLE 9	TABLE 10	TABLE 11	TABLE 12	TABLE 13	TABLE 14	TABLE 15	TABLE 16
YEAR	**Contractor Eq.**	**Creamery/ Dairy**	**Elec. Pwr. Eq.**	**Elec. Eq. Mfg.**	**Cannery/ Fish**	**Flour, Cer. Feed**	**Cannery/ Fruit**	**Packing/ Fruit**
2020	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2019	1.009	1.008	0.994	0.993	1.004	1.004	1.005	1.004
2018	1.044	1.045	1.025	1.025	1.039	1.039	1.038	1.036
2017	1.068	1.081	1.068	1.067	1.079	1.075	1.077	1.077
2016	1.085	1.100	1.093	1.092	1.104	1.096	1.102	1.102
2015	1.084	1.093	1.062	1.067	1.095	1.086	1.095	1.099
2014	1.096	1.106	1.058	1.066	1.106	1.097	1.108	1.114
2013	1.111	1.122	1.059	1.072	1.123	1.111	1.125	1.133
2012	1.133	1.132	1.047	1.064	1.132	1.121	1.139	1.155
2011	1.170	1.163	1.070	1.092	1.165	1.153	1.171	1.187
2010	1.204	1.201	1.129	1.145	1.203	1.190	1.209	1.223
2009	1.199	1.196	1.120	1.129	1.192	1.181	1.204	1.222
2008	1.235	1.222	1.125	1.148	1.224	1.212	1.228	1.246
2007	1.274	1.274	1.186	1.204	1.273	1.264	1.274	1.289
2006	1.319	1.364	1.284	1.288	1.364	1.346	1.357	1.350
2005	1.378	1.431	1.378	1.368	1.426	1.415	1.416	1.406
2004	1.472	1.540	1.508	1.490	1.537	1.527	1.518	1.500
2003	1.515	1.594	1.577	1.553	1.595	1.583	1.575	1.552
2002	1.539	1.620	1.603	1.580	1.624	1.610	1.600	1.575
2001	1.551	1.631	1.597	1.578	1.635	1.619	1.611	1.590

*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**
2020	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2019	1.002	0.999	1.007	0.997	1.015	1.003	1.001	0.998
2018	1.038	1.032	1.043	1.034	1.061	1.043	1.042	1.025
2017	1.075	1.064	1.079	1.069	1.094	1.079	1.068	1.060
2016	1.098	1.085	1.102	1.092	1.112	1.099	1.079	1.081
2015	1.088	1.074	1.098	1.078	1.110	1.088	1.068	1.068
2014	1.097	1.081	1.112	1.083	1.122	1.097	1.076	1.072
2013	1.111	1.094	1.130	1.095	1.139	1.111	1.089	1.081
2012	1.119	1.106	1.143	1.095	1.161	1.117	1.096	1.085
2011	1.152	1.139	1.176	1.128	1.212	1.150	1.128	1.114
2010	1.189	1.171	1.211	1.167	1.252	1.188	1.157	1.148
2009	1.178	1.155	1.205	1.144	1.251	1.175	1.139	1.137
2008	1.218	1.194	1.244	1.187	1.308	1.215	1.186	1.162
2007	1.268	1.236	1.293	1.233	1.363	1.269	1.244	1.203
2006	1.337	1.288	1.377	1.302	1.423	1.343	1.323	1.269
2005	1.397	1.345	1.437	1.359	1.493	1.410	1.401	1.320
2004	1.508	1.445	1.539	1.467	1.618	1.529	1.522	1.408
2003	1.562	1.497	1.591	1.513	1.679	1.587	1.576	1.448
2002	1.591	1.520	1.619	1.538	1.712	1.620	1.607	1.472
2001	1.599	1.530	1.631	1.541	1.732	1.629	1.624	1.473

*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.**
2020	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2019	1.001	1.004	1.005	1.001	0.998	0.998	0.996	1.004
2018	1.037	1.040	1.043	1.044	1.029	1.027	1.034	1.046
2017	1.075	1.077	1.074	1.078	1.059	1.065	1.085	1.081
2016	1.097	1.099	1.096	1.097	1.075	1.089	1.118	1.100
2015	1.086	1.091	1.087	1.081	1.060	1.083	1.116	1.088
2014	1.097	1.101	1.095	1.086	1.067	1.095	1.137	1.095
2013	1.112	1.116	1.107	1.098	1.080	1.111	1.157	1.107
2012	1.123	1.124	1.108	1.098	1.086	1.128	1.177	1.114
2011	1.156	1.158	1.138	1.129	1.114	1.160	1.208	1.147
2010	1.193	1.197	1.171	1.169	1.141	1.194	1.245	1.186
2009	1.181	1.189	1.154	1.158	1.126	1.187	1.235	1.174
2008	1.218	1.230	1.196	1.197	1.160	1.224	1.264	1.212
2007	1.267	1.283	1.243	1.255	1.201	1.267	1.305	1.268
2006	1.332	1.358	1.310	1.339	1.252	1.314	1.358	1.344
2005	1.392	1.423	1.364	1.410	1.299	1.360	1.409	1.417
2004	1.509	1.535	1.463	1.537	1.391	1.455	1.505	1.541
2003	1.567	1.590	1.514	1.594	1.432	1.506	1.551	1.602
2002	1.597	1.622	1.545	1.626	1.452	1.524	1.574	1.634
2001	1.610	1.635	1.549	1.632	1.459	1.529	1.588	1.642

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

Industrial Machinery and Equipment Percent Good Table

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