

Personal Property Depreciation Schedules and Trend Tables

Property Assessment Division
Effective January 1, 2025



PROPERTY
ASSESSMENT
DIVISION
MONTANA

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PERSONAL PROPERTY DEPRECIATION SCHEDULES

These schedules are effective from January 1, 2025 through December 31, 2025.¹

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
2024	25
2023	15
2022 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
2024	1.000	70	70
2023	1.008	45	45
2022	1.035	20	21
2021	1.194	10	12
older	1.275	5	6

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

Office and Commercial Equipment

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

year new/ acquired	trend factor	% good	trended % good
2024	1.000	85	85
2023	1.008	69	70
2022	1.035	52	54
2021	1.194	34	41
2020	1.275	23	29
older	1.289	18	23

Furniture, Fixtures, and Miscellaneous Equipment

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

year new/ acquired	trend factor	% good	trended % good
2024	1.000	92	92
2023	1.011	84	85
2022	1.030	76	78
2021	1.209	67	81
2020	1.315	58	76
2019	1.321	49	65
2018	1.369	39	53
2017	1.416	30	42
2016	1.444	24	35
2015	1.432	21	30
older	1.446	20	29

Wheeled Seismograph Units

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

year new/ acquired	trend factor	% good	wholesale factor	Wholesale trended % good
2025	1.000	100	80	80
2024	1.000	85	80	68
2023	1.016	69	80	56
2022	1.040	52	80	43
2021	1.242	34	80	34
2020	1.352	23	80	25
older	1.358	18	80	20

Seismograph Allied Equipment

year new/ acquired	trend factor	% good	trended % good
2025	1.000	100	100
2024	1.000	85	85
2023	1.016	69	70
2022	1.040	52	54
2021	1.242	34	42
2020	1.352	23	31
older	1.358	18	24

Self-Propelled Wheeled Workover and Service Rigs

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

year new/ acquired	trend factor	% good	wholesale factor	wholesale trended % good
2025	1.000	100	80	80
2024	1.000	92	80	74
2023	1.016	84	80	68
2022	1.040	76	80	63
2021	1.242	67	80	67
2020	1.352	58	80	63
2019	1.358	49	80	53
2018	1.418	39	80	44
2017	1.457	30	80	35
2016	1.476	24	80	28
2015	1.460	21	80	25
older	1.472	20	80	24

Drill Rigs

year new/ acquired	trend factor	% good	trended % good
2025	1.000	100	100
2024	1.000	92	92
2023	1.016	84	85
2022	1.040	76	79
2021	1.242	67	83
2020	1.352	58	78
2019	1.358	49	67
2018	1.418	39	55
2017	1.457	30	44
2016	1.476	24	35
2015	1.460	21	31
older	1.472	20	29

Oil and Gas Field Machinery and Equipment

year new/ acquired	trend factor	% good	trended % good
2025	1.000	100	100
2024	1.000	95	95
2023	1.016	90	91
2022	1.040	85	88
2021	1.242	79	98
2020	1.352	73	99
2019	1.358	68	92
2018	1.418	62	88
2017	1.457	55	80
2016	1.476	49	72
2015	1.460	43	63
2014	1.472	37	54
2013	1.490	31	46
2012	1.492	26	39
2011	1.533	23	35
2010	1.574	21	33
older	1.552	20	31

Farm Machinery & Equipment and Leased & Rental Tanks

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

year new/ acquired	trend factor	% good	wholesale factor	Wholesale trended % good
2025	1.000	100	50	50
2024	1.000	97	50	49
2023	1.011	93	50	47
2022	1.030	90	50	46
2021	1.209	86	50	52
2020	1.315	82	50	54
2019	1.321	78	50	52
2018	1.369	74	50	51
2017	1.416	70	50	50
2016	1.444	65	50	47
2015	1.432	60	50	43
2014	1.446	55	50	40
2013	1.464	50	50	37
2012	1.477	45	50	33
2011	1.519	40	50	30
2010	1.566	35	50	27
2009	1.554	31	50	24
2008	1.599	27	50	22
2007	1.662	24	50	20
2006	1.753	22	50	19
2005	1.834	21	50	19
older	1.972	20	50	20

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
2024	2.150
2023	2.126
2022	2.088
2021	1.778
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

Farm Machinery and Equipment Trend-Up Chart

Year	Trend Factor
2024	2282.6
2023	2257.4
2022	2216.7
2021	1888.1
2020	1736.4
2019	1727.8
2018	1667.7
2017	1612.2
2016	1580.9
2015	1593.7
2014	1578.8
2013	1558.7
2012	1545.9
2011	1503.2
2010	1457.4
2009	1468.6
2008	1427.3
2007	1373.3
2006	1302.3
2005	1244.5
2004	1157.3
2003	1118.6
2002	1100.0
2001	1093.4
2000	1084.3
1999	1065.0
1998	1061.8
1997	1052.7
1996	1036.0
1995	1020.4
1994	985.0

Year	Trend Factor
1993	958.0
1992	939.8
1991	928.5
1990	910.2
1989	886.5
1988	841.4
1987	806.9
1986	795.4
1985	787.9
1984	776.4
1983	755.8
1982	742.4
1981	709.2
1980	642.8
1979	584.4
1978	534.7
1977	497.1
1976	472.1
1975	444.3
1974	398.4
1973	344.1
1972	332.1
1971	321.3
1970	303.3
1969	285.1
1968	273.2
1967	262.9
1966	252.5
1965	244.9
1964	241.8
1963	239.2

See the following pages for enlarged view.

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Farm Machinery and Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost												
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
2025	1.00												
2024		1.00											
2023		0.99	1.00										
2022		0.97	0.98	1.00									
2021		0.83	0.84	0.86	1.00								
2020		0.76	0.77	0.79	0.95	1.00							
2019		0.76	0.77	0.79	0.95	0.96	1.00						
2018		0.73	0.74	0.76	0.91	0.93	0.97	1.00					
2017		0.71	0.72	0.74	0.88	0.91	0.93	0.97	1.00				
2016		0.69	0.70	0.72	0.87	0.92	0.92	0.96	0.98	1.00			
2015		0.70	0.71	0.73	0.87	0.91	0.92	0.96	0.99	1.01	1.00		
2014		0.69	0.70	0.72	0.86	0.90	0.91	0.95	0.98	1.00	0.99	1.00	
2013		0.68	0.69	0.71	0.85	0.89	0.90	0.94	0.97	0.99	0.98	0.99	1.00
2012		0.68	0.69	0.70	0.85	0.87	0.90	0.93	0.96	0.98	0.97	0.98	0.99
2011		0.66	0.67	0.69	0.82	0.84	0.87	0.91	0.94	0.95	0.94	0.96	0.97
2010		0.64	0.65	0.66	0.80	0.85	0.84	0.88	0.91	0.92	0.91	0.93	0.94
2009		0.64	0.65	0.67	0.80	0.82	0.85	0.89	0.91	0.93	0.92	0.93	0.94
2008		0.63	0.63	0.65	0.78	0.79	0.83	0.86	0.89	0.90	0.89	0.91	0.92
2007		0.60	0.61	0.63	0.75	0.75	0.80	0.83	0.85	0.87	0.86	0.87	0.88
2006		0.57	0.58	0.59	0.71	0.72	0.75	0.79	0.81	0.83	0.82	0.83	0.84
2005		0.55	0.55	0.57	0.68	0.67	0.72	0.75	0.77	0.79	0.78	0.79	0.80
2004		0.51	0.51	0.53	0.63	0.65	0.67	0.70	0.72	0.73	0.73	0.74	0.74
2003		0.49	0.50	0.51	0.61	0.63	0.65	0.68	0.70	0.71	0.70	0.71	0.72
2002		0.48	0.49	0.50	0.60	0.63	0.64	0.66	0.68	0.70	0.69	0.70	0.71
2001		0.48	0.48	0.50	0.60	0.63	0.63	0.66	0.68	0.69	0.69	0.69	0.70
2000		0.48	0.48	0.49	0.59	0.61	0.63	0.66	0.67	0.69	0.68	0.69	0.70
1999		0.47	0.47	0.49	0.58	0.61	0.62	0.64	0.66	0.67	0.67	0.68	0.68
1998		0.47	0.47	0.48	0.58	0.61	0.61	0.64	0.66	0.67	0.67	0.67	0.68
1997		0.46	0.47	0.48	0.58	0.60	0.61	0.64	0.66	0.67	0.66	0.67	0.68
1996		0.45	0.46	0.47	0.57	0.59	0.60	0.63	0.64	0.66	0.65	0.66	0.67
1995		0.45	0.45	0.47	0.56	0.57	0.59	0.62	0.64	0.65	0.64	0.65	0.66
1994		0.43	0.44	0.45	0.54	0.55	0.57	0.60	0.61	0.62	0.62	0.63	0.63
1993		0.42	0.42	0.44	0.52	0.54	0.55	0.58	0.60	0.61	0.60	0.61	0.62
1992		0.41	0.42	0.43	0.51	0.54	0.54	0.57	0.58	0.60	0.59	0.60	0.60
1991		0.41	0.41	0.42	0.51	0.52	0.54	0.56	0.58	0.59	0.58	0.59	0.60
1990		0.40	0.40	0.42	0.50	0.51	0.53	0.55	0.57	0.58	0.57	0.58	0.58
1989		0.39	0.39	0.40	0.49	0.49	0.51	0.54	0.55	0.56	0.56	0.56	0.57
1988		0.37	0.37	0.38	0.46	0.47	0.49	0.51	0.52	0.53	0.53	0.53	0.54
1987		0.35	0.36	0.37	0.44	0.46	0.47	0.49	0.50	0.51	0.51	0.51	0.52
1986		0.35	0.35	0.36	0.44	0.45	0.46	0.48	0.50	0.50	0.50	0.51	0.51
1985		0.35	0.35	0.36	0.43	0.45	0.46	0.48	0.49	0.50	0.49	0.50	0.51
1984		0.34	0.34	0.35	0.42	0.44	0.45	0.47	0.48	0.49	0.49	0.49	0.50
1983		0.33	0.34	0.34	0.41	0.43	0.44	0.46	0.47	0.48	0.47	0.48	0.49
1982		0.33	0.33	0.34	0.41	0.41	0.43	0.45	0.46	0.47	0.47	0.47	0.48
1981		0.31	0.31	0.32	0.39	0.37	0.41	0.43	0.44	0.45	0.44	0.45	0.46
1980		0.28	0.29	0.29	0.35	0.34	0.37	0.39	0.40	0.41	0.40	0.41	0.41
1979		0.26	0.26	0.27	0.32	0.31	0.34	0.35	0.36	0.37	0.37	0.37	0.38
1978		0.23	0.24	0.24	0.29	0.29	0.31	0.32	0.33	0.34	0.34	0.34	0.34
1977		0.22	0.22	0.23	0.27	0.27	0.29	0.30	0.31	0.32	0.31	0.32	0.32
1976		0.21	0.21	0.22	0.26	0.26	0.27	0.29	0.29	0.30	0.30	0.30	0.30
1975		0.19	0.20	0.20	0.24	0.23	0.26	0.27	0.28	0.28	0.28	0.28	0.29
1974		0.17	0.18	0.18	0.22	0.20	0.23	0.24	0.25	0.25	0.25	0.25	0.26
1973		0.15	0.15	0.16	0.19	0.19	0.20	0.21	0.21	0.22	0.22	0.22	0.22
1972		0.15	0.15	0.15	0.18	0.19	0.19	0.20	0.21	0.21	0.21	0.21	0.21
1971		0.14	0.14	0.15	0.18	0.17	0.19	0.19	0.20	0.20	0.20	0.20	0.21
1970		0.13	0.13	0.14	0.17	0.16	0.18	0.18	0.19	0.19	0.19	0.19	0.19

Farm Machinery and Equipment Trend-Down Chart (continued)

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

Farm Machinery and Equipment Trend-Down Chart (continued)

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

Farm Machinery and Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost												
	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974
1986	1.00												
1985	0.99	1.00											
1984	0.98	0.99	1.00										
1983	0.95	0.96	0.97	1.00									
1982	0.93	0.94	0.96	0.98	1.00								
1981	0.89	0.90	0.91	0.94	0.96	1.00							
1980	0.81	0.82	0.83	0.85	0.87	0.91	1.00						
1979	0.73	0.74	0.75	0.77	0.79	0.82	0.91	1.00					
1978	0.67	0.68	0.69	0.71	0.72	0.75	0.83	0.92	1.00				
1977	0.62	0.63	0.64	0.66	0.67	0.70	0.77	0.85	0.93	1.00			
1976	0.59	0.60	0.61	0.62	0.64	0.67	0.73	0.81	0.88	0.95	1.00		
1975	0.56	0.56	0.57	0.59	0.60	0.63	0.69	0.76	0.83	0.89	0.94	1.00	
1974	0.50	0.51	0.51	0.53	0.54	0.56	0.62	0.68	0.75	0.80	0.84	0.90	1.00
1973	0.43	0.44	0.44	0.45	0.46	0.49	0.54	0.59	0.64	0.69	0.73	0.77	0.86
1972	0.42	0.42	0.43	0.44	0.45	0.47	0.52	0.57	0.62	0.67	0.70	0.75	0.83
1971	0.40	0.41	0.41	0.42	0.43	0.45	0.50	0.55	0.60	0.65	0.68	0.72	0.81
1970	0.38	0.38	0.39	0.40	0.41	0.43	0.47	0.52	0.57	0.61	0.64	0.68	0.76

Farm Machinery and Equipment Trend-Down Chart (continued)

	Year of Known Cost			
Year of Unknown Cost	1973	1972	1971	1970
1973	1.00			
1972	0.97	1.00		
1971	0.93	0.97	1.00	
1970	0.88	0.91	0.94	1.00

Heavy Equipment

A 50 percent wholesale factor is used for heavy equipment.

year new/ acquired	trend factor	% good	wholesale factor	Wholesale trended % good
2025	1.000	100	50	50
2024	1.000	97	50	49
2023	1.020	93	50	47
2022	1.065	90	50	48
2021	1.210	86	50	52
2020	1.294	82	50	53
2019	1.308	78	50	51
2018	1.354	74	50	50
2017	1.385	70	50	48
2016	1.406	65	50	46
2015	1.405	60	50	42
2014	1.421	55	50	39
2013	1.441	50	50	36
2012	1.469	45	50	33
2011	1.517	40	50	30
2010	1.561	35	50	27
2009	1.555	31	50	24
2008	1.601	27	50	22
2007	1.651	24	50	20
2006	1.710	22	50	19
2005	1.787	21	50	19
older	1.909	20	50	19

Heavy Equipment Trend-Up Chart

Year	Trend Factor
2024	2576.3
2023	2526.2
2022	2419
2021	2129.7
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

Year	Trend Factor
1993	1125.2
1992	1095.3
1991	1075.3
1990	1050.1
1989	1017.3
1988	970.9
1987	939.9
1986	927.2
1985	919.5
1984	908.4
1983	890.1
1982	871.6
1981	824.2
1980	739.3
1979	669.4
1978	610.9
1977	567.0
1976	537.4
1975	504.2
1974	435.4
1973	375.6
1972	363.0
1971	350.6
1970	330.7
1969	312.2
1968	297.2
1967	283.5
1966	273.8
1965	265.3
1964	259.7
1963	254.4

See the following pages for enlarged view.

[illegible]

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost												
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
2025	1.00												
2024		1.00											
2023		0.98	1.00										
2022		0.94	0.96	1.00									
2021		0.83	0.85	0.89	1.00								
2020		0.77	0.79	0.83	0.96	1.00							
2019		0.76	0.78	0.82	0.95	0.99	1.00						
2018		0.74	0.76	0.80	0.92	0.96	0.97	1.00					
2017		0.72	0.74	0.78	0.90	0.94	0.95	0.98	1.00				
2016		0.71	0.73	0.77	0.88	0.92	0.93	0.97	0.99	1.00			
2015		0.71	0.73	0.77	0.88	0.92	0.93	0.97	0.99	1.00	1.00		
2014		0.70	0.72	0.76	0.87	0.91	0.92	0.96	0.98	0.99	0.99	1.00	
2013		0.69	0.71	0.75	0.86	0.90	0.91	0.94	0.96	0.98	0.97	0.99	1.00
2012		0.68	0.70	0.73	0.84	0.88	0.89	0.93	0.95	0.96	0.96	0.97	0.98
2011		0.66	0.67	0.71	0.82	0.85	0.86	0.90	0.92	0.93	0.93	0.94	0.95
2010		0.64	0.66	0.69	0.79	0.83	0.84	0.87	0.89	0.90	0.90	0.91	0.93
2009		0.64	0.66	0.69	0.80	0.83	0.84	0.88	0.89	0.91	0.90	0.92	0.93
2008		0.62	0.64	0.67	0.77	0.81	0.82	0.85	0.87	0.88	0.88	0.89	0.90
2007		0.61	0.62	0.65	0.75	0.79	0.79	0.82	0.84	0.85	0.85	0.86	0.87
2006		0.58	0.60	0.63	0.72	0.76	0.77	0.80	0.81	0.82	0.82	0.83	0.84
2005		0.56	0.57	0.60	0.69	0.73	0.73	0.76	0.78	0.79	0.79	0.80	0.81
2004		0.52	0.54	0.56	0.65	0.68	0.69	0.71	0.73	0.74	0.74	0.75	0.76
2003		0.51	0.52	0.55	0.63	0.66	0.67	0.69	0.71	0.72	0.71	0.73	0.74
2002		0.50	0.51	0.54	0.62	0.65	0.66	0.68	0.70	0.71	0.70	0.71	0.72
2001		0.50	0.51	0.54	0.62	0.64	0.65	0.68	0.69	0.70	0.70	0.71	0.72
2000		0.49	0.51	0.53	0.61	0.64	0.65	0.67	0.69	0.70	0.69	0.70	0.71
1999		0.49	0.50	0.52	0.60	0.63	0.64	0.66	0.67	0.68	0.68	0.69	0.70
1998		0.48	0.49	0.52	0.60	0.63	0.63	0.66	0.67	0.68	0.68	0.69	0.70
1997		0.48	0.49	0.51	0.59	0.62	0.62	0.65	0.66	0.67	0.67	0.68	0.69
1996		0.47	0.48	0.50	0.58	0.61	0.61	0.64	0.65	0.66	0.66	0.67	0.68
1995		0.46	0.47	0.50	0.57	0.60	0.60	0.63	0.64	0.65	0.65	0.66	0.66
1994		0.45	0.46	0.48	0.55	0.58	0.59	0.61	0.62	0.63	0.63	0.64	0.65
1993		0.44	0.45	0.47	0.54	0.57	0.57	0.59	0.61	0.62	0.61	0.62	0.63
1992		0.43	0.44	0.46	0.53	0.55	0.56	0.58	0.59	0.60	0.60	0.61	0.61
1991		0.42	0.43	0.45	0.52	0.54	0.55	0.57	0.58	0.59	0.59	0.59	0.60
1990		0.41	0.42	0.44	0.51	0.53	0.53	0.55	0.57	0.57	0.57	0.58	0.59
1989		0.39	0.40	0.43	0.49	0.51	0.52	0.54	0.55	0.56	0.55	0.56	0.57
1988		0.38	0.39	0.41	0.47	0.49	0.49	0.51	0.52	0.53	0.53	0.54	0.54
1987		0.36	0.37	0.39	0.45	0.47	0.48	0.50	0.51	0.51	0.51	0.52	0.53
1986		0.36	0.37	0.39	0.45	0.47	0.47	0.49	0.50	0.51	0.51	0.51	0.52
1985		0.36	0.37	0.38	0.44	0.46	0.47	0.49	0.50	0.50	0.50	0.51	0.52
1984		0.35	0.36	0.38	0.44	0.46	0.46	0.48	0.49	0.50	0.50	0.50	0.51
1983		0.35	0.35	0.37	0.43	0.45	0.45	0.47	0.48	0.49	0.49	0.49	0.50
1982		0.34	0.35	0.36	0.42	0.44	0.44	0.46	0.47	0.48	0.48	0.48	0.49
1981		0.32	0.33	0.34	0.40	0.41	0.42	0.44	0.44	0.45	0.45	0.46	0.46
1980		0.29	0.29	0.31	0.36	0.37	0.38	0.39	0.40	0.40	0.40	0.41	0.41
1979		0.26	0.27	0.28	0.32	0.34	0.34	0.35	0.36	0.37	0.36	0.37	0.38
1978		0.24	0.24	0.26	0.29	0.31	0.31	0.32	0.33	0.33	0.33	0.34	0.34
1977		0.22	0.23	0.24	0.27	0.29	0.29	0.30	0.31	0.31	0.31	0.31	0.32
1976		0.21	0.21	0.22	0.26	0.27	0.27	0.28	0.29	0.29	0.29	0.30	0.30
1975		0.20	0.20	0.21	0.24	0.25	0.26	0.27	0.27	0.28	0.27	0.28	0.28
1974		0.17	0.17	0.18	0.21	0.22	0.22	0.23	0.23	0.24	0.24	0.24	0.24
1973		0.15	0.15	0.16	0.18	0.19	0.19	0.20	0.20	0.21	0.20	0.21	0.21
1972		0.14	0.14	0.15	0.17	0.18	0.18	0.19	0.20	0.20	0.20	0.20	0.20
1971		0.14	0.14	0.15	0.17	0.18	0.18	0.19	0.19	0.19	0.19	0.19	0.20
1970		0.13	0.13	0.14	0.16	0.17	0.17	0.17	0.18	0.18	0.18	0.18	0.19

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost												
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
2012	1.00												
2011	0.97	1.00											
2010	0.94	0.98	1.00										
2009	0.95	0.95	0.98	1.00									
2008	0.92	0.92	0.95	0.97	1.00								
2007	0.89	0.89	0.91	0.94	0.98	1.00							
2006	0.86	0.85	0.88	0.91	0.94	0.97	1.00						
2005	0.82	0.80	0.82	0.87	0.90	0.93	0.96	1.00					
2004	0.77	0.78	0.80	0.81	0.85	0.87	0.90	0.94	1.00				
2003	0.75	0.77	0.78	0.79	0.82	0.84	0.88	0.91	0.98	1.00			
2002	0.74	0.76	0.78	0.78	0.81	0.83	0.86	0.90	0.97	0.99	1.00		
2001	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	0.73	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	0.72	0.74	0.75	0.75	0.78	0.81	0.84	0.87	0.94	0.96	0.97	0.98	0.98
1998	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
1997	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
1996	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
1995	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
1994	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
1993	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
1992	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
1991	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
1990	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
1989	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
1988	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
1987	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
1986	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
1985	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
1984	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
1983	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
1982	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
1981	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
1980	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
1979	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
1978	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
1977	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
1976	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
1975	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
1974	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
1973	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
1972	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
1971	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
1970	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

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost												
	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987
1999	1.00												
1998	0.99	1.00											
1997	0.98	0.99	1.00										
1996	0.96	0.97	0.98	1.00									
1995	0.95	0.95	0.97	0.99	1.00								
1994	0.92	0.93	0.94	0.96	0.98	1.00							
1993	0.90	0.91	0.92	0.94	0.95	0.98	1.00						
1992	0.88	0.88	0.89	0.91	0.93	0.95	0.97	1.00					
1991	0.86	0.87	0.88	0.89	0.91	0.94	0.96	0.99	1.00				
1990	0.84	0.85	0.86	0.87	0.89	0.91	0.93	0.96	0.98	1.00			
1989	0.81	0.82	0.83	0.85	0.86	0.89	0.90	0.93	0.95	0.97	1.00		
1988	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	0.75	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	0.74	0.75	0.76	0.77	0.78	0.81	0.82	0.85	0.87	0.88	0.91	0.95	0.99
1985	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
1984	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
1983	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
1982	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
1981	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
1980	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
1979	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
1978	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
1977	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
1976	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
1975	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
1974	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
1973	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
1972	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
1971	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
1970	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

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost												
	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974
1986	1.00												
1985	0.99	1.00											
1984	0.98	0.99	1.00										
1983	0.96	0.97	0.98	1.00									
1982	0.94	0.95	0.96	0.98	1.00								
1981	0.89	0.90	0.91	0.92	0.95	1.00							
1980	0.80	0.80	0.81	0.83	0.85	0.90	1.00						
1979	0.72	0.73	0.74	0.75	0.77	0.81	0.91	1.00					
1978	0.66	0.66	0.67	0.68	0.70	0.74	0.83	0.91	1.00				
1977	0.61	0.62	0.62	0.64	0.65	0.69	0.77	0.85	0.93	1.00			
1976	0.58	0.58	0.59	0.60	0.62	0.65	0.73	0.80	0.88	0.95	1.00		
1975	0.54	0.55	0.56	0.57	0.58	0.61	0.68	0.75	0.83	0.89	0.94	1.00	
1974	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	0.41	0.41	0.41	0.42	0.43	0.46	0.51	0.56	0.61	0.66	0.70	0.74	0.86
1972	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
1971	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
1970	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

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost			
	1973	1972	1971	1970
1973	1.00			
1972	0.97	1.00		
1971	0.93	0.97	1.00	
1970	0.88	0.91	0.94	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)	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 Beneficiation	44	(21)	10
Logging Equipment	45	(18)	6

² ARM 42.22.1301

Industry Description	Industry Table	Trend Table	Expected Life
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 Beneficiation	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 Beneficiation	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.
2024	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2023	1.009	1.015	1.010	1.016	1.017	1.020	1.016	1.016
2022	1.012	1.037	1.025	1.050	1.042	1.048	1.040	1.046
2021	1.205	1.220	1.217	1.235	1.223	1.249	1.242	1.232
2020	1.322	1.321	1.333	1.339	1.317	1.355	1.352	1.323
2019	1.319	1.329	1.337	1.350	1.327	1.365	1.358	1.334
2018	1.363	1.375	1.389	1.407	1.374	1.427	1.418	1.393
2017	1.412	1.426	1.437	1.448	1.424	1.469	1.457	1.436
2016	1.443	1.459	1.463	1.467	1.456	1.494	1.476	1.464
2015	1.421	1.447	1.445	1.458	1.445	1.484	1.460	1.458
2014	1.426	1.462	1.457	1.474	1.462	1.495	1.472	1.471
2013	1.440	1.483	1.475	1.494	1.483	1.514	1.490	1.491
2012	1.441	1.496	1.482	1.506	1.497	1.529	1.492	1.509
2011	1.484	1.538	1.523	1.546	1.539	1.582	1.533	1.558
2010	1.538	1.588	1.573	1.589	1.589	1.626	1.574	1.604
2009	1.513	1.576	1.558	1.579	1.580	1.605	1.552	1.592
2008	1.557	1.615	1.598	1.624	1.617	1.678	1.607	1.665
2007	1.620	1.680	1.668	1.696	1.683	1.752	1.680	1.737
2006	1.710	1.799	1.769	1.798	1.807	1.844	1.779	1.830
2005	1.799	1.882	1.860	1.890	1.889	1.935	1.868	1.917

*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
2024	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2023	1.020	1.017	1.004	1.005	1.013	1.016	1.011	1.008
2022	1.065	1.050	1.004	0.999	1.027	1.040	1.029	1.028
2021	1.210	1.221	1.221	1.206	1.211	1.221	1.199	1.185
2020	1.294	1.315	1.358	1.335	1.313	1.321	1.304	1.297
2019	1.308	1.327	1.352	1.326	1.320	1.327	1.313	1.305
2018	1.354	1.377	1.393	1.368	1.367	1.374	1.355	1.347
2017	1.385	1.423	1.452	1.425	1.418	1.422	1.407	1.399
2016	1.406	1.449	1.486	1.459	1.452	1.449	1.440	1.431
2015	1.405	1.439	1.443	1.425	1.439	1.437	1.430	1.428
2014	1.421	1.457	1.438	1.424	1.455	1.451	1.448	1.447
2013	1.441	1.477	1.440	1.431	1.476	1.470	1.470	1.473
2012	1.469	1.491	1.423	1.421	1.489	1.482	1.488	1.501
2011	1.517	1.532	1.455	1.458	1.532	1.525	1.529	1.542
2010	1.561	1.581	1.535	1.529	1.582	1.575	1.579	1.588
2009	1.555	1.575	1.523	1.508	1.568	1.562	1.572	1.587
2008	1.601	1.610	1.529	1.533	1.609	1.603	1.603	1.619
2007	1.651	1.678	1.613	1.607	1.674	1.672	1.664	1.675
2006	1.710	1.796	1.746	1.720	1.793	1.781	1.772	1.753
2005	1.787	1.885	1.873	1.826	1.874	1.871	1.850	1.826

*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
2024	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2023	1.009	1.009	1.017	1.015	1.035	1.013	1.019	1.007
2022	1.021	1.018	1.047	1.019	1.076	1.031	1.050	1.002
2021	1.206	1.187	1.219	1.215	1.249	1.224	1.238	1.169
2020	1.312	1.294	1.306	1.315	1.354	1.334	1.336	1.267
2019	1.316	1.294	1.317	1.311	1.376	1.339	1.339	1.266
2018	1.364	1.337	1.364	1.360	1.438	1.393	1.394	1.301
2017	1.413	1.379	1.411	1.406	1.482	1.440	1.429	1.344
2016	1.442	1.406	1.441	1.437	1.508	1.467	1.443	1.371
2015	1.429	1.391	1.436	1.418	1.504	1.453	1.429	1.355
2014	1.441	1.401	1.455	1.425	1.521	1.465	1.440	1.360
2013	1.460	1.418	1.478	1.441	1.544	1.483	1.456	1.371
2012	1.471	1.433	1.495	1.440	1.574	1.491	1.466	1.377
2011	1.513	1.475	1.538	1.484	1.643	1.536	1.509	1.413
2010	1.562	1.518	1.584	1.535	1.697	1.587	1.547	1.456
2009	1.548	1.497	1.576	1.505	1.695	1.568	1.523	1.442
2008	1.600	1.547	1.627	1.562	1.773	1.622	1.586	1.474
2007	1.667	1.601	1.691	1.622	1.847	1.694	1.664	1.526
2006	1.757	1.668	1.801	1.712	1.929	1.793	1.770	1.610
2005	1.836	1.742	1.879	1.787	2.023	1.882	1.874	1.674

*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.
2024	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2023	1.009	1.014	1.015	1.013	1.005	1.007	1.009	1.013
2022	1.018	1.036	1.034	1.031	1.002	1.015	1.014	1.036
2021	1.201	1.217	1.236	1.242	1.181	1.182	1.178	1.235
2020	1.327	1.318	1.340	1.355	1.285	1.296	1.311	1.348
2019	1.330	1.325	1.348	1.358	1.283	1.295	1.307	1.355
2018	1.378	1.373	1.398	1.416	1.324	1.333	1.357	1.412
2017	1.429	1.422	1.440	1.462	1.362	1.382	1.424	1.459
2016	1.458	1.451	1.469	1.488	1.382	1.413	1.468	1.485
2015	1.444	1.440	1.457	1.466	1.364	1.405	1.466	1.469
2014	1.458	1.454	1.468	1.473	1.372	1.421	1.492	1.479
2013	1.478	1.473	1.485	1.489	1.389	1.441	1.518	1.495
2012	1.492	1.483	1.486	1.489	1.397	1.463	1.545	1.504
2011	1.537	1.528	1.526	1.531	1.432	1.506	1.586	1.549
2010	1.586	1.580	1.570	1.586	1.468	1.550	1.634	1.601
2009	1.569	1.570	1.547	1.570	1.448	1.540	1.621	1.584
2008	1.619	1.623	1.603	1.624	1.492	1.589	1.659	1.637
2007	1.684	1.693	1.666	1.702	1.544	1.644	1.713	1.712
2006	1.770	1.792	1.756	1.816	1.610	1.705	1.783	1.814
2005	1.850	1.879	1.828	1.913	1.671	1.764	1.849	1.912

*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	2024	85	87	89	90	91	92	93	94	94	95	95	96	96	97	97	97	97	98	98	98	98	98	98	98	98	98
2	2023	69	73	76	79	82	84	86	87	88	89	90	91	91	92	93	93	93	94	94	95	95	95	96	96	97	97
3	2022	52	57	62	67	72	76	78	80	82	84	85	86	87	88	89	90	90	91	92	93	93	93	94	94	95	95
4	2021	34	41	48	54	61	67	70	73	75	77	79	81	82	83	85	86	87	88	89	90	90	91	91	92	92	93
5	2020	23	30	37	43	51	58	62	66	69	71	73	75	77	79	81	82	83	84	85	86	87	88	89	90	91	91
6	2019	18	23	28	33	41	49	54	58	62	65	68	71	73	75	77	78	80	81	82	83	84	85	86	87	88	89
7	2018		19	23	26	33	39	45	50	54	58	62	65	68	70	72	74	76	77	78	80	81	82	83	84	85	86
8	2017			20	22	26	30	37	43	47	51	55	58	62	65	68	70	72	73	75	77	78	80	81	82	83	84
9	2016				20	22	24	30	36	41	45	49	53	57	60	63	65	67	69	71	73	75	77	79	80	81	82
10	2015					20	21	25	29	34	39	43	47	51	54	57	60	63	65	67	69	71	73	75	77	78	79
11	2014						20	22	24	29	33	37	42	46	49	52	55	58	61	63	65	68	70	72	74	75	76
12	2013							20	22	25	28	31	36	40	44	47	50	53	56	58	61	64	66	68	70	72	74
13	2012								20	22	24	26	31	35	39	42	45	48	51	54	57	60	63	65	67	69	71
14	2011									20	22	23	27	31	34	37	40	44	47	50	53	56	59	62	64	66	68
15	2010										20	21	24	28	31	33	35	39	43	45	49	52	55	58	61	63	65
16	2009											20	22	25	27	29	31	35	39	42	45	48	51	54	57	59	61
17	2008												20	21	23	25	27	31	35	38	41	44	47	50	53	56	58
18	2007													20	22	23	24	27	30	33	36	39	42	45	48	51	54
19	2006														20	21	22	25	28	30	32	34	38	42	45	48	51
20	2005															20	21	22	24	26	28	30	34	38	41	44	47
21	2004																20	21	22	24	26	28	31	34	37	40	43
22	2003																	20	21	22	24	26	29	32	35	38	40
23	2002																		20	21	22	23	26	29	32	35	37
24	2001																			20	21	23	24	27	30	32	34
25	2000																				20	21	22	25	27	29	31
26	1999																					20	21	22	24	26	28
27	1998																						20	21	22	24	25
28	1997																							20	21	22	23
29	1996																								20	21	21
30	1995																									20	21
31	1994																										20