Personal Property Depreciation Schedules and Trend Tables

Property Assessment Division
Effective January 1, 202~~5~~6

PROPERTY
ASSESSMENT
DIVISION
MONTANA

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PERSONAL PROPERTY DEPRECIATION SCHEDULES

These schedules are effective from January 1, ~~2025~~ 2026 through December 31, ~~2025~~ 2026.[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~~ 2025	25
~~2023~~ 2024	15
~~2022~~ 2023 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~~ 2025	1.000	70	70
~~2023~~ 2024	~~1.008~~ 1.025	45	~~45~~ 46
~~2022~~ 2023	~~1.035~~ 1.036	20	21
~~2021~~ 2022	~~1.194~~ 1.064	10	~~12~~ 11
older	~~1.275~~ 1.226	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~~ 2025	1.000	85	85
~~2023~~ 2024	~~1.008~~ 1.025	69	~~70~~ 71
~~2022~~ 2023	~~1.035~~ 1.036	52	54
~~2021~~ 2022	~~1.194~~ 1.064	34	~~41~~ 36
~~2020~~ 2021	~~1.275~~ 1.226	23	~~29~~ 28
older	~~1.289~~ 1.310	18	~~23~~ 24

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~~ 2025	1.000	92	92
~~2023~~ 2024	~~1.011~~ 1.024	84	~~85~~ 86
~~2022~~ 2023	~~1.030~~ 1.038	76	~~78~~ 79
~~2021~~ 2022	~~1.209~~ 1.057	67	~~81~~ 71
~~2020~~ 2021	~~1.315~~ 1.241	58	~~76~~ 72
~~2019~~ 2020	~~1.321~~ 1.350	49	~~65~~ 66
~~2018~~ 2019	~~1.369~~ 1.357	39	53
~~2017~~ 2018	~~1.416~~ 1.406	30	42
~~2016~~ 2017	~~1.444~~ 1.454	24	35
~~2015~~ 2016	~~1.432~~ 1.483	21	~~30~~ 31
older	~~1.446~~ 1.471	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~~ 2026	1.000	100	80	80
~~2024~~ 2025	1.000	85	80	68
~~2023~~ 2024	~~1.016~~ 1.034	69	80	~~56~~ 57
~~2022~~ 2023	~~1.040~~ 1.058	52	80	~~43~~ 44
~~2021~~ 2022	~~1.242~~ 1.083	34	80	~~34~~ 29
~~2020~~ 2021	~~1.352~~ 1.293	23	80	~~25~~ 24
older	~~1.358~~ 1.408	18	80	20

Seismograph Allied Equipment

year new/ acquired	trend factor	% good	trended % good
~~2025~~ 2026	1.000	100	100
~~2024~~ 2025	1.000	85	85
~~2023~~ 2024	~~1.016~~ 1.034	69	~~70~~ 71
~~2022~~ 2023	~~1.040~~ 1.058	52	~~54~~ 55
~~2021~~ 2022	~~1.242~~ 1.083	34	~~42~~ 37
~~2020~~ 2021	~~1.352~~ 1.293	23	~~31~~ 30
older	~~1.358~~ 1.408	18	~~24~~ 25

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~~ 2026	1.000	100	80	80
~~2024~~ 2025	1.000	92	80	74
~~2023~~ 2024	~~1.016~~ 1.034	84	80	~~68~~ 70
~~2022~~ 2023	~~1.040~~ 1.058	76	80	~~63~~ 64
~~2021~~ 2022	~~1.242~~ 1.083	67	80	~~67~~ 58
~~2020~~ 2021	~~1.352~~ 1.293	58	80	~~63~~ 60
~~2019~~ 2020	~~1.358~~ 1.408	49	80	~~53~~ 55
~~2018~~ 2019	~~1.418~~ 1.414	39	80	~~44~~
~~2017~~ 2018	~~1.457~~ 1.476	30	80	35
~~2016~~ 2017	~~1.476~~ 1.517	24	80	~~28~~ 29
~~2015~~ 2016	~~1.460~~ 1.537	21	80	~~25~~ 26
older	~~1.472~~ 1.521	20	80	24

Drill Rigs

year new/ acquired	trend factor	% good	trended % good
~~2025~~ 2026	1.000	100	100
~~2024~~ 2025	1.000	92	92
~~2023~~ 2024	~~1.016~~ 1.034	84	~~85~~ 87
~~2022~~ 2023	~~1.040~~ 1.058	76	~~79~~ 80
~~2021~~ 2022	~~1.242~~ 1.083	67	~~83~~ 73
~~2020~~ 2021	~~1.352~~ 1.293	58	~~78~~ 75
~~2019~~ 2020	~~1.358~~ 1.408	49	~~67~~ 69
~~2018~~ 2019	~~1.418~~ 1.414	39	55
~~2017~~ 2018	~~1.457~~ 1.476	30	44
~~2016~~ 2017	~~1.476~~ 1.517	24	~~35~~ 36
~~2015~~ 2016	~~1.460~~ 1.537	21	~~31~~ 32
older	~~1.472~~ 1.521	20	~~29~~ 30

Oil and Gas Field Machinery and Equipment

year new/ acquired	trend factor	% good	trended % good
~~2025~~ 2026	1.000	100	100
~~2024~~ 2025	1.000	95	95
~~2023~~ 2024	~~1.016~~ 1.034	90	~~91~~ 93
~~2022~~ 2023	~~1.040~~ 1.058	85	~~88~~ 90
~~2021~~ 2022	~~1.242~~ 1.083	79	~~98~~ 86
~~2020~~ 2021	~~1.352~~ 1.293	73	~~99~~ 94
~~2019~~ 2020	~~1.358~~ 1.408	68	~~92~~ 96
~~2018~~ 2019	~~1.418~~ 1.414	62	~~88~~ 88
~~2017~~ 2018	~~1.457~~ 1.476	55	~~80~~ 81
~~2016~~ 2017	~~1.476~~ 1.517	49	~~72~~ 74
~~2015~~ 2016	~~1.460~~ 1.537	43	~~63~~ 66
~~2014~~ 2015	~~1.472~~ 1.521	37	~~54~~ 56
~~2013~~ 2014	~~1.490~~ 1.533	31	~~46~~ 48
~~2012~~ 2013	~~1.492~~ 1.551	26	~~39~~ 40
~~2011~~ 2012	~~1.533~~ 1.554	23	~~35~~ 36
~~2010~~ 2011	~~1.574~~ 1.596	21	~~33~~ 34
older	~~1.552~~ 1.639	20	~~31~~ 33

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~~ 2026	1.000	100	50	50
~~2024~~ 2025	1.000	97	50	49
~~2023~~ 2024	~~1.011~~ 1.024	93	50	~~47~~ 48
~~2022~~ 2023	~~1.030~~ 1.038	90	50	47
~~2021~~ 2022	~~1.209~~ 1.057	86	50	~~52~~ 45
~~2020~~ 2021	~~1.315~~ 1.241	82	50	~~54~~ 51
~~2019~~ 2020	~~1.321~~ 1.350	78	50	~~52~~ 53
~~2018~~ 2019	~~1.369~~ 1.357	74	50	~~51~~ 50
~~2017~~ 2018	~~1.416~~ 1.406	70	50	~~50~~ 49
~~2016~~ 2017	~~1.444~~ 1.454	65	50	47
~~2015~~ 2016	~~1.432~~ 1.483	60	50	~~43~~ 44
~~2014~~ 2015	~~1.446~~ 1.471	55	50	40
~~2013~~ 2014	~~1.464~~ 1.485	50	50	37
~~2012~~ 2013	~~1.477~~ 1.504	45	50	~~33~~ 34
~~2011~~ 2012	~~1.519~~ 1.516	40	50	30
~~2010~~ 2011	~~1.566~~ 1.559	35	50	27
~~2009~~ 2010	~~1.554~~ 1.608	31	50	~~24~~ 25
~~2008~~ 2009	~~1.599~~ 1.596	27	50	22
~~2007~~ 2008	~~1.662~~ 1.642	24	50	20
~~2006~~ 2007	~~1.753~~ 1.707	22	50	19
~~2005~~ 2006	~~1.834~~ 1.800	21	50	19
older	~~1.972~~ 1.883	20	50	~~20~~ 19

~~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
2025	2344.0
2024	~~2282.6~~ 2289.6
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

Year	Trend Factor
1994	985.0
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~~

Farm Machinery and 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	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	~~1970~~
2026	1.00																																																								
2025		1.00																																																							
2024		0.98	1.00																																																					
2023		0.96	0.99	1.00																																																				
2022		0.95	0.97	0.98	1.00																																																			
2021		0.81	0.83	0.84	0.86	1.00																																																		
2020		0.74	0.76	0.77	0.79	0.95	1.00																																																	
2019		0.74	0.76	0.77	0.79	0.95	0.96	1.00																																																
2018		0.71	0.73	0.74	0.76	0.91	0.93	0.97	1.00																																															
2017		0.69	0.71	0.72	0.74	0.88	0.91	0.93	0.97	1.00																																														
2016		0.67	0.69	0.70	0.72	0.87	0.92	0.92	0.96	0.98	1.00																																													
2015		0.68	0.70	0.71	0.73	0.87	0.91	0.92	0.96	0.99	1.01	1.00																																												
2014		0.67	0.69	0.70	0.72	0.86	0.90	0.91	0.95	0.98	1.00	0.99	1.00																																											
2013		0.66	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		0.66	0.68	0.69	0.70	0.85	0.87	0.90	0.93	0.96	0.98	0.97	0.98	0.99	1.00																																									
2011		0.64	0.66	0.67	0.69	0.82	0.84	0.87	0.91	0.94	0.95	0.94	0.96	0.97	0.97	1.00																																								
2010		0.62	0.64	0.65	0.66	0.80	0.85	0.84	0.88	0.91	0.92	0.91	0.93	0.94	0.94	0.98	1.00																																							
2009		0.63	0.64	0.65	0.67	0.80	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		0.61	0.63	0.63	0.65	0.78	0.79	0.83	0.86	0.89	0.90	0.89	0.91	0.92	0.92	0.96	0.98	0.97	1.00																																					
2007		0.59	0.60	0.61	0.63	0.75	0.75	0.80	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		0.56	0.57	0.58	0.59	0.71	0.72	0.75	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		0.53	0.55	0.55	0.57	0.68	0.67	0.72	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	1.00																																		
2004		0.49	0.51	0.51	0.53	0.63	0.65	0.67	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	0.93	1.00																																	
2003		0.48	0.49	0.50	0.51	0.61	0.63	0.65	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	0.90	0.98	1.00																																
2002		0.47	0.48	0.49	0.50	0.60	0.63	0.64	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	0.89	0.96	0.99	1.00																															
2001		0.47	0.48	0.48	0.50	0.60	0.63	0.63	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	0.88	0.95	0.98	0.99	1.00																														
2000		0.46	0.48	0.48	0.49	0.59	0.61	0.63	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	0.88	0.95	0.97	0.99	0.99	1.00																													
1999		0.45	0.47	0.47	0.49	0.58	0.61	0.62	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	0.86	0.93	0.96	0.98	0.98	0.99	1.00																												
1998		0.45	0.47	0.47	0.48	0.58	0.61	0.61	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	0.86	0.93	0.95	0.97	0.97	0.98	1.00	1.00																											
1997		0.45	0.46	0.47	0.48	0.58	0.60	0.61	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	0.85	0.92	0.94	0.96	0.96	0.97	0.99	0.99	1.00																										
1996		0.44	0.45	0.46	0.47	0.57	0.59	0.60	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	0.84	0.90	0.93	0.94	0.95	0.96	0.97	0.98	0.99	1.00																									
1995		0.44	0.45	0.45	0.47	0.56	0.57	0.59	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	0.82	0.89	0.91	0.93	0.93	0.94	0.96	0.96	0.97	0.99	1.00																								
1994		0.42	0.43	0.44	0.45	0.54	0.55	0.57	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	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		0.41	0.42	0.42	0.44	0.52	0.54	0.55	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	0.77	0.84	0.86	0.87	0.88	0.89	0.90	0.90	0.91	0.93	0.94	0.98	1.00																						
1992		0.40	0.41	0.42	0.43	0.51	0.54	0.54	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	0.76	0.82	0.84	0.86	0.86	0.87	0.88	0.89	0.89	0.91	0.92	0.96	0.98	1.00																					
1991		0.40	0.41	0.41	0.42	0.51	0.52	0.54	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	0.75	0.81	0.83	0.85	0.85	0.86	0.87	0.87	0.88	0.90	0.91	0.95	0.97	0.99	1.00																				
1990		0.39	0.40	0.40	0.42	0.50	0.51	0.53	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	0.73	0.79	0.82	0.83	0.83	0.84	0.86	0.86	0.87	0.88	0.90	0.93	0.95	0.97	0.98	1.00																			
1989		0.38	0.39	0.39	0.40	0.49	0.49	0.51	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	0.72	0.77	0.79	0.81	0.81	0.82	0.83	0.84	0.84	0.86	0.87	0.90	0.93	0.96	0.96	0.97	1.00																		
1988		0.36	0.37	0.37	0.38	0.46	0.47	0.49	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	0.68	0.73	0.75	0.77	0.77	0.78	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		0.34	0.35	0.36	0.37	0.44	0.46	0.47	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	0.65	0.70	0.72	0.74	0.74	0.75	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		0.34	0.35	0.35	0.36	0.44	0.45	0.46	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	0.64	0.69	0.71	0.72	0.73	0.74	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	1.00															
1985		0.34	0.35	0.35	0.36	0.43	0.45	0.46	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	0.64	0.69	0.71	0.72	0.72	0.73	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	0.99	1.00														
1984		0.33	0.34	0.34	0.35	0.42	0.44	0.45	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	0.63	0.68	0.70	0.71	0.71	0.72	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	0.98	0.99	1.00													
1983		0.32	0.33	0.34	0.34	0.41	0.43	0.44	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	0.61	0.66	0.68	0.69	0.69	0.70	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	0.95	0.96	0.97	1.00												
1982		0.32	0.33	0.33	0.34	0.41	0.41	0.43	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	0.60	0.65	0.66	0.68	0.68	0.69	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	0.93	0.94	0.96	0.98	1.00											
1981		0.30	0.31	0.31	0.32	0.39	0.37	0.41	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	0.57	0.62	0.64	0.65	0.65	0.66	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	0.89	0.90	0.91	0.94	0.96	1.00										
1980		0.27	0.28	0.29	0.29	0.35	0.34	0.37	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	0.52	0.56	0.58	0.59	0.59	0.59	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	0.81	0.82	0.83	0.85	0.87	0.91	1.00									
1979		0.25	0.26	0.26	0.27	0.32	0.31	0.34	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	0.47	0.51	0.52	0.53	0.53	0.54	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	0.73	0.74	0.75	0.77	0.79	0.82	0.91	1.00								
1978		0.23	0.23	0.24	0.24	0.29	0.29	0.31	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	0.43	0.47	0.48	0.49	0.49	0.49	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	0.67	0.68	0.69	0.71	0.72	0.75	0.83	0.92	1.00							
1977		0.21	0.22	0.22	0.23	0.27	0.27	0.29	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	0.40	0.43	0.45	0.45	0.45	0.46	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	0.62	0.63	0.64	0.66	0.67	0.70	0.77	0.85	0.93	1.00						
1976		0.20	0.21	0.21	0.22	0.26	0.26	0.27	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	0.38	0.41	0.42	0.43	0.43	0.44	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	0.59	0.60	0.61	0.62	0.64	0.67	0.73	0.81	0.88	0.95	1.00					
1975		0.19	0.19	0.20	0.20	0.24	0.23	0.26	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	0.36	0.39	0.40	0.40	0.41	0.41	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	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		0.17	0.17	0.18	0.18	0.22	0.20	0.23	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	0.32	0.35	0.36	0.36	0.36	0.37	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	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		0.15	0.15	0.15	0.16	0.19	0.19	0.20	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	0.28	0.30	0.31	0.31	0.31	0.32	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	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	1.00		
1972		0.14	0.15	0.15	0.15	0.18	0.19	0.19	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	0.27	0.29	0.30	0.30	0.30	0.31	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	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	0.97	1.00	
1971		0.14	0.14	0.14	0.15	0.18	0.17	0.19	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	0.26	0.28	0.29	0.29	0.29	0.30	0.30	0.30	0.31	0.31	0.32	0.33	0.34	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	0.55	0.60	0.65	0.68	0.72	0.81	0.93	0.97	1.00	
~~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~~	~~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~~	~~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~~	~~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~~	~~0.88~~	~~0.91~~	~~0.94~~	~~1.00~~

Farm Machinery and Equipment Trend-Down Chart (continued)

	Year of **Known** Cost												
Year of **Unknown** Cost	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
2026	1.00												
2025		1.00											
2024		0.98	1.00										
2023		0.96	0.99	1.00									
2022		0.95	0.97	0.98	1.00								
2021		0.81	0.83	0.84	0.86	1.00							
2020		0.74	0.76	0.77	0.79	0.95	1.00						
2019		0.74	0.76	0.77	0.79	0.95	0.96	1.00					
2018		0.71	0.73	0.74	0.76	0.91	0.93	0.97	1.00				
2017		0.69	0.71	0.72	0.74	0.88	0.91	0.93	0.97	1.00			
2016		0.67	0.69	0.70	0.72	0.87	0.92	0.92	0.96	0.98	1.00		
2015		0.68	0.70	0.71	0.73	0.87	0.91	0.92	0.96	0.99	1.01	1.00	
2014		0.67	0.69	0.70	0.72	0.86	0.90	0.91	0.95	0.98	1.00	0.99	1.00
2013		0.66	0.68	0.69	0.71	0.85	0.89	0.90	0.94	0.97	0.99	0.98	0.99
2012		0.66	0.68	0.69	0.70	0.85	0.87	0.90	0.93	0.96	0.98	0.97	0.98
2011		0.64	0.66	0.67	0.69	0.82	0.84	0.87	0.91	0.94	0.95	0.94	0.96
2010		0.62	0.64	0.65	0.66	0.80	0.85	0.84	0.88	0.91	0.92	0.91	0.93
2009		0.63	0.64	0.65	0.67	0.80	0.82	0.85	0.89	0.91	0.93	0.92	0.93
2008		0.61	0.63	0.63	0.65	0.78	0.79	0.83	0.86	0.89	0.90	0.89	0.91
2007		0.59	0.60	0.61	0.63	0.75	0.75	0.80	0.83	0.85	0.87	0.86	0.87
2006		0.56	0.57	0.58	0.59	0.71	0.72	0.75	0.79	0.81	0.83	0.82	0.83
2005		0.53	0.55	0.55	0.57	0.68	0.67	0.72	0.75	0.77	0.79	0.78	0.79
2004		0.49	0.51	0.51	0.53	0.63	0.65	0.67	0.70	0.72	0.73	0.73	0.74
2003		0.48	0.49	0.50	0.51	0.61	0.63	0.65	0.68	0.70	0.71	0.70	0.71
2002		0.47	0.48	0.49	0.50	0.60	0.63	0.64	0.66	0.68	0.70	0.69	0.70
2001		0.47	0.48	0.48	0.50	0.60	0.63	0.63	0.66	0.68	0.69	0.69	0.69
2000		0.46	0.48	0.48	0.49	0.59	0.61	0.63	0.66	0.67	0.69	0.68	0.69
1999		0.45	0.47	0.47	0.49	0.58	0.61	0.62	0.64	0.66	0.67	0.67	0.68
1998		0.45	0.47	0.47	0.48	0.58	0.61	0.61	0.64	0.66	0.67	0.67	0.67
1997		0.45	0.46	0.47	0.48	0.58	0.60	0.61	0.64	0.66	0.67	0.66	0.67
1996		0.44	0.45	0.46	0.47	0.57	0.59	0.60	0.63	0.64	0.66	0.65	0.66
1995		0.44	0.45	0.45	0.47	0.56	0.57	0.59	0.62	0.64	0.65	0.64	0.65
1994		0.42	0.43	0.44	0.45	0.54	0.55	0.57	0.60	0.61	0.62	0.62	0.63
1993		0.41	0.42	0.42	0.44	0.52	0.54	0.55	0.58	0.60	0.61	0.60	0.61
1992		0.40	0.41	0.42	0.43	0.51	0.54	0.54	0.57	0.58	0.60	0.59	0.60
1991		0.40	0.41	0.41	0.42	0.51	0.52	0.54	0.56	0.58	0.59	0.58	0.59
1990		0.39	0.40	0.40	0.42	0.50	0.51	0.53	0.55	0.57	0.58	0.57	0.58
1989		0.38	0.39	0.39	0.40	0.49	0.49	0.51	0.54	0.55	0.56	0.56	0.56
1988		0.36	0.37	0.37	0.38	0.46	0.47	0.49	0.51	0.52	0.53	0.53	0.53
1987		0.34	0.35	0.36	0.37	0.44	0.46	0.47	0.49	0.50	0.51	0.51	0.51
1986		0.34	0.35	0.35	0.36	0.44	0.45	0.46	0.48	0.50	0.50	0.50	0.51
1985		0.34	0.35	0.35	0.36	0.43	0.45	0.46	0.48	0.49	0.50	0.49	0.50
1984		0.33	0.34	0.34	0.35	0.42	0.44	0.45	0.47	0.48	0.49	0.49	0.49
1983		0.32	0.33	0.34	0.34	0.41	0.43	0.44	0.46	0.47	0.48	0.47	0.48
1982		0.32	0.33	0.33	0.34	0.41	0.41	0.43	0.45	0.46	0.47	0.47	0.47
1981		0.30	0.31	0.31	0.32	0.39	0.37	0.41	0.43	0.44	0.45	0.44	0.45
1980		0.27	0.28	0.29	0.29	0.35	0.34	0.37	0.39	0.40	0.41	0.40	0.41
1979		0.25	0.26	0.26	0.27	0.32	0.31	0.34	0.35	0.36	0.37	0.37	0.37
1978		0.23	0.23	0.24	0.24	0.29	0.29	0.31	0.32	0.33	0.34	0.34	0.34
1977		0.21	0.22	0.22	0.23	0.27	0.27	0.29	0.30	0.31	0.32	0.31	0.32
1976		0.20	0.21	0.21	0.22	0.26	0.26	0.27	0.29	0.29	0.30	0.30	0.30
1975		0.19	0.19	0.20	0.20	0.24	0.23	0.26	0.27	0.28	0.28	0.28	0.28
1974		0.17	0.17	0.18	0.18	0.22	0.20	0.23	0.24	0.25	0.25	0.25	0.25
1973		0.15	0.15	0.15	0.16	0.19	0.19	0.20	0.21	0.21	0.22	0.22	0.22
1972		0.14	0.15	0.15	0.15	0.18	0.19	0.19	0.20	0.21	0.21	0.21	0.21
1971		0.14	0.14	0.14	0.15	0.18	0.17	0.19	0.19	0.20	0.20	0.20	0.20
1970		~~0.13~~	~~0.13~~	~~0.13~~	~~0.14~~	~~0.17~~	~~0.16~~	~~0.18~~	~~0.18~~	~~0.19~~	~~0.19~~	~~0.19~~	~~0.19~~

Farm Machinery and Equipment Trend-Down Chart (continued)

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

Farm Machinery and Equipment Trend-Down Chart (continued)

Year of **Unknown** Cost	Year of **Known** Cost: 2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988
2000	1.00												
1999	0.99	1.00											
1998	0.98	1.00	1.00										
1997	0.97	0.99	0.99	1.00									
1996	0.96	0.97	0.98	0.99	1.00								
1995	0.94	0.96	0.96	0.97	0.99	1.00							
1994	0.91	0.93	0.93	0.94	0.95	0.97	1.00						
1993	0.89	0.90	0.90	0.91	0.93	0.94	0.98	1.00					
1992	0.87	0.88	0.89	0.89	0.91	0.92	0.96	0.98	1.00				
1991	0.86	0.87	0.87	0.88	0.90	0.91	0.95	0.97	0.99	1.00			
1990	0.84	0.86	0.86	0.87	0.88	0.90	0.93	0.95	0.97	0.98	1.00		
1989	0.82	0.83	0.84	0.84	0.86	0.87	0.90	0.93	0.96	0.96	0.97	1.00	
1988	0.78	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	0.75	0.76	0.76	0.77	0.78	0.79	0.82	0.84	0.86	0.87	0.89	0.91	0.96
1986	0.74	0.75	0.75	0.76	0.77	0.78	0.81	0.83	0.85	0.86	0.87	0.90	0.95
1985	0.73	0.74	0.74	0.75	0.76	0.77	0.80	0.82	0.84	0.85	0.87	0.89	0.94
1984	0.72	0.73	0.73	0.74	0.75	0.76	0.79	0.81	0.83	0.84	0.85	0.88	0.92
1983	0.70	0.71	0.71	0.72	0.73	0.74	0.77	0.79	0.81	0.82	0.83	0.85	0.90
1982	0.69	0.70	0.70	0.71	0.72	0.73	0.76	0.77	0.79	0.80	0.82	0.84	0.88
1981	0.66	0.67	0.67	0.68	0.69	0.70	0.72	0.74	0.76	0.77	0.78	0.80	0.84
1980	0.59	0.60	0.61	0.61	0.62	0.63	0.66	0.67	0.69	0.69	0.71	0.73	0.76
1979	0.54	0.55	0.55	0.56	0.57	0.57	0.60	0.61	0.62	0.63	0.64	0.66	0.69
1978	0.49	0.50	0.50	0.51	0.52	0.53	0.55	0.56	0.57	0.58	0.59	0.60	0.64
1977	0.46	0.47	0.47	0.47	0.48	0.49	0.51	0.52	0.53	0.54	0.55	0.56	0.59
1976	0.44	0.44	0.44	0.45	0.46	0.46	0.48	0.49	0.50	0.51	0.52	0.53	0.56
1975	0.41	0.42	0.42	0.42	0.43	0.44	0.45	0.46	0.47	0.48	0.49	0.50	0.53
1974	0.37	0.37	0.38	0.38	0.39	0.39	0.41	0.42	0.43	0.43	0.44	0.45	0.47
1973	0.32	0.32	0.32	0.33	0.33	0.34	0.35	0.36	0.37	0.37	0.38	0.39	0.41
1972	0.31	0.31	0.31	0.32	0.32	0.33	0.34	0.35	0.35	0.36	0.36	0.37	0.39
1971	0.30	0.30	0.30	0.31	0.31	0.32	0.33	0.34	0.34	0.35	0.35	0.36	0.38
~~1970~~	~~0.28~~	~~0.29~~	~~0.29~~	~~0.29~~	~~0.29~~	~~0.30~~	~~0.31~~	~~0.32~~	~~0.32~~	~~0.33~~	~~0.33~~	~~0.34~~	~~0.36~~

Farm Machinery and Equipment Trend-Down Chart (continued)

Year of **Unknown** Cost	Year of **Known** Cost: 1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975
1987	1.00												
1986	0.99	1.00											
1985	0.98	0.99	1.00										
1984	0.96	0.98	0.99	1.00									
1983	0.94	0.95	0.96	0.97	1.00								
1982	0.92	0.93	0.94	0.96	0.98	1.00							
1981	0.88	0.89	0.90	0.91	0.94	0.96	1.00						
1980	0.80	0.81	0.82	0.83	0.85	0.87	0.91	1.00					
1979	0.72	0.73	0.74	0.75	0.77	0.79	0.82	0.91	1.00				
1978	0.66	0.67	0.68	0.69	0.71	0.72	0.75	0.83	0.92	1.00			
1977	0.62	0.62	0.63	0.64	0.66	0.67	0.70	0.77	0.85	0.93	1.00		
1976	0.59	0.59	0.60	0.61	0.62	0.64	0.67	0.73	0.81	0.88	0.95	1.00	
1975	0.55	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	0.49	0.50	0.51	0.51	0.53	0.54	0.56	0.62	0.68	0.75	0.80	0.84	0.90
1973	0.43	0.43	0.44	0.44	0.45	0.46	0.49	0.54	0.59	0.64	0.69	0.73	0.77
1972	0.41	0.42	0.42	0.43	0.44	0.45	0.47	0.52	0.57	0.62	0.67	0.70	0.75
1971	0.40	0.40	0.41	0.41	0.42	0.43	0.45	0.50	0.55	0.60	0.65	0.68	0.72
~~1970~~	~~0.38~~	~~0.38~~	~~0.38~~	~~0.39~~	~~0.40~~	~~0.41~~	~~0.43~~	~~0.47~~	~~0.52~~	~~0.57~~	~~0.61~~	~~0.64~~	~~0.68~~

Farm Machinery and Equipment Trend-Down Chart (continued)

	Year of **Known** Cost				
Year of **Unknown** Cost	1974	1973	1972	1971	~~1970~~
1974	1.00				
1973	0.86	1.00			
1972	0.83	0.97	1.00		
1971	0.81	0.93	0.97	1.00	
~~1970~~	~~0.76~~	~~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~~ 2026	1.000	100	50	50
~~2024~~ 2025	1.000	97	50	49
~~2023~~ 2024	~~1.020~~ 1.022	93	50	~~47~~ 48
~~2022~~ 2023	~~1.065~~ 1.045	90	50	~~48~~ 47
~~2021~~ 2022	~~1.210~~ 1.091	86	50	~~52~~ 47
~~2020~~ 2021	~~1.294~~ 1.240	82	50	~~53~~ 51
~~2019~~ 2020	~~1.308~~ 1.327	78	50	~~51~~ 52
~~2018~~ 2019	~~1.354~~ 1.340	74	50	50
~~2017~~ 2018	~~1.385~~ 1.387	70	50	~~48~~ 49
~~2016~~ 2017	~~1.406~~ 1.419	65	50	46
~~2015~~ 2016	~~1.405~~ 1.441	60	50	~~42~~ 43
~~2014~~ 2015	~~1.421~~ 1.439	55	50	~~39~~ 40
~~2013~~ 2014	~~1.441~~ 1.457	50	50	~~36~~ 36
~~2012~~ 2013	~~1.469~~ 1.477	45	50	33
~~2011~~ 2012	~~1.517~~ 1.505	40	50	30
~~2010~~ 2011	~~1.561~~ 1.555	35	50	27
~~2009~~ 2010	~~1.555~~ 1.599	31	50	~~24~~ 25
~~2008~~ 2009	~~1.601~~ 1.593	27	50	22
~~2007~~ 2008	1.640	24	50	20
~~2006~~ 2007	~~1.710~~ 1.692	22	50	19
~~2005~~ 2006	~~1.787~~ 1.752	21	50	~~19~~ 18
older	~~1.909~~ 1.831	20	50	~~19~~ 18

Heavy Equipment Trend-Up Chart

Year	Trend Factor
2025	2640.1
2024	~~2576.3~~ 2583.3
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

Year	Trend Factor
1994	1153.4
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~~

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	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	~~1970~~
2026	1.00
2025		1.00
2024		0.98	1.00
2023		0.96	0.98	1.00
2022		0.92	0.94	0.96	1.00
2021		0.81	0.83	0.85	0.89	1.00
2020		0.75	0.77	0.79	0.83	0.96	1.00
2019		0.75	0.76	0.78	0.82	0.95	0.99	1.00
2018		0.72	0.74	0.76	0.80	0.92	0.96	0.97	1.00
2017		0.70	0.72	0.74	0.78	0.90	0.94	0.95	0.98	1.00
2016		0.69	0.71	0.73	0.77	0.88	0.92	0.93	0.97	0.99	1.00
2015		0.69	0.71	0.73	0.77	0.88	0.92	0.93	0.97	0.99	1.00	1.00
2014		0.69	0.70	0.72	0.76	0.87	0.91	0.92	0.96	0.98	0.99	0.99	1.00
2013		0.68	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		0.66	0.68	0.70	0.73	0.84	0.88	0.89	0.93	0.95	0.96	0.96	0.97	0.98	1.00
2011		0.64	0.66	0.67	0.71	0.82	0.85	0.86	0.90	0.92	0.93	0.93	0.94	0.95	0.97	1.00
2010		0.63	0.64	0.66	0.69	0.79	0.83	0.84	0.87	0.89	0.90	0.90	0.91	0.93	0.94	0.98	1.00
2009		0.63	0.64	0.66	0.69	0.80	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		0.61	0.62	0.64	0.67	0.77	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		0.59	0.61	0.62	0.65	0.75	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		0.57	0.58	0.60	0.63	0.72	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		0.55	0.56	0.57	0.60	0.69	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		0.51	0.52	0.54	0.56	0.65	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		0.50	0.51	0.52	0.55	0.63	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		0.49	0.50	0.51	0.54	0.62	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		0.49	0.50	0.51	0.54	0.62	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		0.48	0.49	0.51	0.53	0.61	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		0.47	0.49	0.50	0.52	0.60	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		0.47	0.48	0.49	0.52	0.60	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		0.47	0.48	0.49	0.51	0.59	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		0.46	0.47	0.48	0.50	0.58	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		0.45	0.46	0.47	0.50	0.57	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		0.44	0.45	0.46	0.48	0.55	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		0.43	0.44	0.45	0.47	0.54	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		0.41	0.43	0.44	0.46	0.53	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		0.41	0.42	0.43	0.45	0.52	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		0.40	0.41	0.42	0.44	0.51	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		0.39	0.39	0.40	0.43	0.49	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		0.37	0.38	0.39	0.41	0.47	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		0.36	0.36	0.37	0.39	0.45	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		0.35	0.36	0.37	0.39	0.45	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		0.35	0.36	0.37	0.38	0.44	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		0.34	0.35	0.36	0.38	0.44	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		0.34	0.35	0.35	0.37	0.43	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		0.33	0.34	0.35	0.36	0.42	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		0.31	0.32	0.33	0.34	0.40	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		0.28	0.29	0.29	0.31	0.36	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		0.25	0.26	0.27	0.28	0.32	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		0.23	0.24	0.24	0.26	0.29	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		0.21	0.22	0.23	0.24	0.27	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		0.20	0.21	0.21	0.22	0.26	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		0.19	0.20	0.20	0.21	0.24	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	0.58	0.61	0.68	0.75	0.83	0.89	0.94	1.00
1974		0.16	0.17	0.17	0.18	0.21	0.22	0.22	0.22	0.23	0.23	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		0.14	0.15	0.15	0.16	0.18	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		0.14	0.14	0.14	0.15	0.17	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		0.13	0.14	0.14	0.15	0.17	0.18	0.18	0.18	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~~		~~0.13~~	~~0.13~~	~~0.13~~	~~0.14~~	~~0.16~~	~~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~~

Heavy Equipment Trend-Down Chart (continued)

	Year of **Known** Cost												
Year of **Unknown** Cost	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
2026	1.00												
2025		1.00											
2024		0.98	1.00										
2023		0.96	0.98	1.00									
2022		0.92	0.94	0.96	1.00								
2021		0.81	0.83	0.85	0.89	1.00							
2020		0.75	0.77	0.79	0.83	0.96	1.00						
2019		0.75	0.76	0.78	0.82	0.95	0.99	1.00					
2018		0.72	0.74	0.76	0.80	0.92	0.96	0.97	1.00				
2017		0.70	0.72	0.74	0.78	0.90	0.94	0.95	0.98	1.00			
2016		0.69	0.71	0.73	0.77	0.88	0.92	0.93	0.97	0.99	1.00		
2015		0.69	0.71	0.73	0.77	0.88	0.92	0.93	0.97	0.99	1.00	1.00	
2014		0.69	0.70	0.72	0.76	0.87	0.91	0.92	0.96	0.98	0.99	0.99	1.00
2013		0.68	0.69	0.71	0.75	0.86	0.90	0.91	0.94	0.96	0.98	0.97	0.99
2012		0.66	0.68	0.70	0.73	0.84	0.88	0.89	0.93	0.95	0.96	0.96	0.97
2011		0.64	0.66	0.67	0.71	0.82	0.85	0.86	0.90	0.92	0.93	0.93	0.94
2010		0.63	0.64	0.66	0.69	0.79	0.83	0.84	0.87	0.89	0.90	0.90	0.91
2009		0.63	0.64	0.66	0.69	0.80	0.83	0.84	0.88	0.89	0.91	0.90	0.92
2008		0.61	0.62	0.64	0.67	0.77	0.81	0.82	0.85	0.87	0.88	0.88	0.89
2007		0.59	0.61	0.62	0.65	0.75	0.79	0.79	0.82	0.84	0.85	0.85	0.86
2006		0.57	0.58	0.60	0.63	0.72	0.76	0.77	0.80	0.81	0.82	0.82	0.83
2005		0.55	0.56	0.57	0.60	0.69	0.73	0.73	0.76	0.78	0.79	0.79	0.80
2004		0.51	0.52	0.54	0.56	0.65	0.68	0.69	0.71	0.73	0.74	0.74	0.75
2003		0.50	0.51	0.52	0.55	0.63	0.66	0.67	0.69	0.71	0.72	0.71	0.73
2002		0.49	0.50	0.51	0.54	0.62	0.65	0.66	0.68	0.70	0.71	0.70	0.71
2001		0.49	0.50	0.51	0.54	0.62	0.64	0.65	0.68	0.69	0.70	0.70	0.71
2000		0.48	0.49	0.51	0.53	0.61	0.64	0.65	0.67	0.69	0.70	0.69	0.70
1999		0.47	0.49	0.50	0.52	0.60	0.63	0.64	0.66	0.67	0.68	0.68	0.69
1998		0.47	0.48	0.49	0.52	0.60	0.63	0.63	0.66	0.67	0.68	0.68	0.69
1997		0.47	0.48	0.49	0.51	0.59	0.62	0.62	0.65	0.66	0.67	0.67	0.68
1996		0.46	0.47	0.48	0.50	0.58	0.61	0.61	0.64	0.65	0.66	0.66	0.67
1995		0.45	0.46	0.47	0.50	0.57	0.60	0.60	0.63	0.64	0.65	0.65	0.66
1994		0.44	0.45	0.46	0.48	0.55	0.58	0.59	0.61	0.62	0.63	0.63	0.64
1993		0.43	0.44	0.45	0.47	0.54	0.57	0.57	0.59	0.61	0.62	0.61	0.62
1992		0.41	0.43	0.44	0.46	0.53	0.55	0.56	0.58	0.59	0.60	0.60	0.61
1991		0.41	0.42	0.43	0.45	0.52	0.54	0.55	0.57	0.58	0.59	0.59	0.59
1990		0.40	0.41	0.42	0.44	0.51	0.53	0.53	0.55	0.57	0.57	0.57	0.58
1989		0.39	0.39	0.40	0.43	0.49	0.51	0.52	0.54	0.55	0.56	0.55	0.56
1988		0.37	0.38	0.39	0.41	0.47	0.49	0.49	0.51	0.52	0.53	0.53	0.54
1987		0.36	0.36	0.37	0.39	0.45	0.47	0.48	0.50	0.51	0.51	0.51	0.52
1986		0.35	0.36	0.37	0.39	0.45	0.47	0.47	0.49	0.50	0.51	0.51	0.51
1985		0.35	0.36	0.37	0.38	0.44	0.46	0.47	0.49	0.50	0.50	0.50	0.51
1984		0.34	0.35	0.36	0.38	0.44	0.46	0.46	0.48	0.49	0.50	0.50	0.50
1983		0.34	0.35	0.35	0.37	0.43	0.45	0.45	0.47	0.48	0.49	0.49	0.49
1982		0.33	0.34	0.35	0.36	0.42	0.44	0.44	0.46	0.47	0.48	0.48	0.48
1981		0.31	0.32	0.33	0.34	0.40	0.41	0.42	0.44	0.44	0.45	0.45	0.46
1980		0.28	0.29	0.29	0.31	0.36	0.37	0.38	0.39	0.40	0.40	0.40	0.41
1979		0.25	0.26	0.27	0.28	0.32	0.34	0.34	0.35	0.36	0.37	0.36	0.37
1978		0.23	0.24	0.24	0.26	0.29	0.31	0.31	0.32	0.33	0.33	0.33	0.34
1977		0.21	0.22	0.23	0.24	0.27	0.29	0.29	0.30	0.31	0.31	0.31	0.31
1976		0.20	0.21	0.21	0.22	0.26	0.27	0.27	0.28	0.29	0.29	0.29	0.30
1975		0.19	0.20	0.20	0.21	0.24	0.25	0.26	0.27	0.27	0.28	0.27	0.28
1974		0.16	0.17	0.17	0.18	0.21	0.22	0.22	0.23	0.23	0.24	0.24	0.24
1973		0.14	0.15	0.15	0.16	0.18	0.19	0.19	0.20	0.20	0.21	0.20	0.21
1972		0.14	0.14	0.14	0.15	0.17	0.18	0.18	0.19	0.20	0.20	0.20	0.20
1971		0.13	0.14	0.14	0.15	0.17	0.18	0.18	0.19	0.19	0.19	0.19	0.19
~~1970~~		~~0.13~~	~~0.13~~	~~0.13~~	~~0.14~~	~~0.16~~	~~0.17~~	~~0.17~~	~~0.17~~	~~0.18~~	~~0.18~~	~~0.18~~	~~0.18~~

Heavy Equipment Trend-Down Chart (continued)

Year of **Unknown** Cost	Year of **Known** Cost												
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
2013	1.00												
2012	0.98	1.00											
2011	0.95	0.97	1.00										
2010	0.93	0.94	0.98	1.00									
2009	0.93	0.95	0.95	0.98	1.00								
2008	0.90	0.92	0.92	0.95	0.97	1.00							
2007	0.87	0.89	0.89	0.91	0.94	0.98	1.00						
2006	0.84	0.86	0.85	0.88	0.91	0.94	0.97	1.00					
2005	0.81	0.82	0.80	0.82	0.87	0.90	0.93	0.96	1.00				
2004	0.76	0.77	0.78	0.80	0.81	0.85	0.87	0.90	0.94	1.00			
2003	0.74	0.75	0.77	0.78	0.79	0.82	0.84	0.88	0.91	0.98	1.00		
2002	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	0.72	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	0.71	0.73	0.74	0.76	0.77	0.80	0.82	0.85	0.89	0.95	0.97	0.99	0.99
1999	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
1998	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
1997	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
1996	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
1995	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
1994	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
1993	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
1992	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
1991	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
1990	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
1989	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
1988	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
1987	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
1986	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
1985	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
1984	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
1983	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
1982	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
1981	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
1980	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
1979	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
1978	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
1977	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
1976	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
1975	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
1974	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
1973	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
1972	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
1971	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
~~1970~~	~~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~~

Heavy Equipment Trend-Down Chart (continued)

	Year of **Known** Cost												
Year of **Unknown** Cost	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988
2000	1.00												
1999	0.98	1.00											
1998	0.98	0.99	1.00										
1997	0.97	0.98	0.99	1.00									
1996	0.95	0.96	0.97	0.98	1.00								
1995	0.93	0.95	0.95	0.97	0.99	1.00							
1994	0.91	0.92	0.93	0.94	0.96	0.98	1.00						
1993	0.88	0.90	0.91	0.92	0.94	0.95	0.98	1.00					
1992	0.86	0.88	0.88	0.89	0.91	0.93	0.95	0.97	1.00				
1991	0.85	0.86	0.87	0.88	0.89	0.91	0.94	0.96	0.99	1.00			
1990	0.83	0.84	0.85	0.86	0.87	0.89	0.91	0.93	0.96	0.98	1.00		
1989	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	0.76	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	0.74	0.75	0.76	0.77	0.78	0.80	0.82	0.84	0.86	0.88	0.90	0.92	0.97
1986	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
1985	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
1984	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
1983	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
1982	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
1981	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
1980	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
1979	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
1978	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
1977	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
1976	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
1975	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
1974	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
1973	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
1972	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
1971	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
~~1970~~	~~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~~

Heavy Equipment Trend-Down Chart (continued)

	Year of **Known** Cost												
Year of **Unknown** Cost	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975
1987	1.00												
1986	0.99	1.00											
1985	0.98	0.99	1.00										
1984	0.97	0.98	0.99	1.00									
1983	0.95	0.96	0.97	0.98	1.00								
1982	0.93	0.94	0.95	0.96	0.98	1.00							
1981	0.88	0.89	0.90	0.91	0.92	0.95	1.00						
1980	0.79	0.80	0.80	0.81	0.83	0.85	0.90	1.00					
1979	0.71	0.72	0.73	0.74	0.75	0.77	0.81	0.91	1.00				
1978	0.65	0.66	0.66	0.67	0.68	0.70	0.74	0.83	0.91	1.00			
1977	0.60	0.61	0.62	0.62	0.64	0.65	0.69	0.77	0.85	0.93	1.00		
1976	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	0.54	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	0.46	0.47	0.47	0.48	0.49	0.50	0.53	0.59	0.65	0.71	0.77	0.81	0.86
1973	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
1972	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
1971	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
~~1970~~	~~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~~

Heavy Equipment Trend-Down Chart (continued)

Year of **Unknown** Cost	Year of **Known** Cost 1974	1973	1972	1971	~~1970~~
1974	1.00				
1973	0.86	1.00			
1972	0.83	0.97	1.00		
1971	0.81	0.93	0.97	1.00	
~~1970~~	~~0.76~~	~~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 products[2].

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~~ 2025	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
~~2023~~ 2024	~~1.009~~ 1.021	~~1.015~~ 1.022	~~1.010~~ 1.029	~~1.016~~ 1.034	~~1.017~~ 1.023	~~1.020~~ 1.023	~~1.016~~ 1.034	~~1.016~~ 1.021
~~2022~~ 2023	~~1.012~~ 1.033	~~1.037~~ 1.040	~~1.025~~ 1.044	~~1.050~~ 1.057	~~1.042~~ 1.043	~~1.048~~ 1.049	~~1.040~~ 1.058	~~1.046~~ 1.040
~~2021~~ 2022	~~1.205~~ 1.035	~~1.220~~ 1.062	~~1.217~~ 1.060	~~1.235~~ 1.092	~~1.223~~ 1.069	~~1.249~~ 1.078	~~1.242~~ 1.083	~~1.232~~ 1.070
~~2020~~ 2021	~~1.322~~ 1.233	~~1.321~~ 1.250	~~1.333~~ 1.258	~~1.339~~ 1.286	~~1.317~~ 1.254	~~1.355~~ 1.284	~~1.352~~ 1.293	~~1.323~~ 1.260
~~2019~~ 2020	~~1.319~~ 1.352	~~1.329~~ 1.353	~~1.337~~ 1.379	~~1.350~~ 1.393	~~1.327~~ 1.351	~~1.365~~ 1.393	~~1.358~~ 1.408	~~1.334~~ 1.353
~~2018~~ 2019	~~1.363~~ 1.349	~~1.375~~ 1.361	~~1.389~~ 1.383	~~1.407~~ 1.405	~~1.374~~ 1.361	~~1.427~~ 1.403	~~1.418~~ 1.414	~~1.393~~ 1.365
~~2017~~ 2018	~~1.412~~ 1.395	~~1.426~~ 1.409	~~1.437~~ 1.437	~~1.448~~ 1.464	~~1.424~~ 1.410	~~1.469~~ 1.467	~~1.457~~ 1.476	~~1.436~~ 1.425
~~2016~~ 2017	~~1.443~~ 1.445	~~1.459~~ 1.461	~~1.463~~ 1.486	~~1.467~~ 1.507	~~1.456~~ 1.461	~~1.494~~ 1.510	~~1.476~~ 1.517	~~1.464~~ 1.469
~~2015~~ 2016	~~1.421~~ 1.476	~~1.447~~ 1.494	~~1.445~~ 1.513	~~1.458~~ 1.527	~~1.445~~ 1.493	~~1.484~~ 1.535	~~1.460~~ 1.537	~~1.458~~ 1.498
~~2014~~ 2015	~~1.426~~ 1.454	~~1.462~~ 1.482	~~1.457~~ 1.495	~~1.474~~ 1.517	~~1.462~~ 1.482	~~1.495~~ 1.526	~~1.472~~ 1.521	~~1.471~~ 1.491
~~2013~~ 2014	~~1.440~~ 1.459	~~1.483~~ 1.498	~~1.475~~ 1.507	~~1.494~~ 1.534	~~1.483~~ 1.499	~~1.514~~ 1.537	~~1.490~~ 1.533	~~1.491~~ 1.505
~~2012~~ 2013	~~1.441~~ 1.473	~~1.496~~ 1.519	~~1.482~~ 1.526	~~1.506~~ 1.555	~~1.497~~ 1.521	~~1.529~~ 1.556	~~1.492~~ 1.551	~~1.509~~ 1.525
~~2011~~ 2012	~~1.484~~ 1.475	~~1.538~~ 1.533	~~1.523~~ 1.533	~~1.546~~ 1.568	~~1.539~~ 1.536	~~1.582~~ 1.572	~~1.533~~ 1.554	~~1.558~~ 1.543
~~2010~~ 2011	~~1.538~~ 1.518	~~1.588~~ 1.576	~~1.573~~ 1.575	~~1.589~~ 1.609	~~1.589~~ 1.579	~~1.626~~ 1.626	~~1.574~~ 1.596	~~1.604~~ 1.593
~~2009~~ 2010	~~1.513~~ 1.574	~~1.576~~ 1.627	~~1.558~~ 1.627	~~1.579~~ 1.654	~~1.580~~ 1.630	~~1.605~~ 1.672	~~1.552~~ 1.639	~~1.592~~ 1.641
~~2008~~ 2009	~~1.557~~ 1.549	~~1.615~~ 1.614	~~1.598~~ 1.611	~~1.624~~ 1.644	~~1.617~~ 1.620	~~1.678~~ 1.649	~~1.607~~ 1.616	~~1.665~~ 1.629
~~2007~~ 2008	~~1.620~~ 1.593	~~1.680~~ 1.654	~~1.668~~ 1.653	~~1.696~~ 1.690	~~1.683~~ 1.659	~~1.752~~ 1.724	~~1.680~~ 1.673	~~1.737~~ 1.703
~~2006~~ 2007	~~1.710~~ 1.658	~~1.799~~ 1.721	~~1.769~~ 1.725	~~1.798~~ 1.766	~~1.807~~ 1.726	~~1.844~~ 1.801	~~1.779~~ 1.749	~~1.830~~ 1.777
~~2005~~ 2006	~~1.799~~ 1.750	~~1.882~~ 1.843	~~1.860~~ 1.829	~~1.890~~ 1.871	~~1.889~~ 1.853	~~1.935~~ 1.896	~~1.868~~ 1.852	~~1.917~~ 1.872

*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~~ 2025	1.000		1.000		1.000		1.000		1.000		1.000		1.000		1.000	
~~2023~~ 2024	~~1.020~~	1.022	~~1.017~~	1.029	~~1.004~~	1.026	~~1.005~~	1.022	~~1.013~~	1.020	~~1.016~~	1.027	~~1.011~~	1.021	~~1.008~~	1.021
~~2022~~ 2023	~~1.065~~	1.045	~~1.050~~	1.052	~~1.004~~	1.034	~~0.999~~	1.029	~~1.027~~	1.035	~~1.040~~	1.047	~~1.029~~	1.035	~~1.028~~	1.032
~~2021~~ 2022	~~1.210~~	1.091	~~1.221~~	1.085	~~1.221~~	1.034	~~1.206~~	1.023	~~1.211~~	1.050	~~1.221~~	1.071	~~1.199~~	1.053	~~1.185~~	1.052
~~2020~~ 2021	~~1.294~~	1.240	~~1.315~~	1.263	~~1.358~~	1.258	~~1.335~~	1.235	~~1.313~~	1.238	~~1.321~~	1.258	~~1.304~~	1.228	~~1.297~~	1.213
~~2019~~ 2020	~~1.308~~	1.327	~~1.327~~	1.360	~~1.352~~	1.399	~~1.326~~	1.367	~~1.320~~	1.342	~~1.327~~	1.361	~~1.313~~	1.335	~~1.305~~	1.327
~~2018~~ 2019	~~1.354~~	1.340	~~1.377~~	1.373	~~1.393~~	1.392	~~1.368~~	1.359	~~1.367~~	1.349	~~1.374~~	1.368	~~1.355~~	1.344	~~1.347~~	1.336
~~2017~~ 2018	~~1.385~~	1.387	~~1.423~~	1.424	~~1.452~~	1.435	~~1.425~~	1.402	~~1.418~~	1.397	~~1.422~~	1.416	~~1.407~~	1.388	~~1.399~~	1.378
~~2016~~ 2017	~~1.406~~	1.419	~~1.449~~	1.472	~~1.486~~	1.496	~~1.459~~	1.460	~~1.452~~	1.450	~~1.449~~	1.465	~~1.440~~	1.441	~~1.431~~	1.432
~~2015~~ 2016	~~1.405~~	1.441	~~1.439~~	1.499	~~1.443~~	1.531	~~1.425~~	1.495	~~1.439~~	1.484	~~1.437~~	1.493	~~1.430~~	1.474	~~1.428~~	1.465
~~2014~~ 2015	~~1.421~~	1.439	~~1.457~~	1.488	~~1.438~~	1.487	~~1.424~~	1.460	~~1.455~~	1.471	~~1.451~~	1.481	~~1.448~~	1.464	~~1.447~~	1.461
~~2013~~ 2014	~~1.441~~	1.457	~~1.477~~	1.506	~~1.440~~	1.481	~~1.431~~	1.459	~~1.476~~	1.487	~~1.470~~	1.495	~~1.470~~	1.482	~~1.473~~	1.481
~~2012~~ 2013	~~1.469~~	1.477	~~1.491~~	1.527	~~1.423~~	1.483	~~1.421~~	1.466	~~1.489~~	1.509	~~1.482~~	1.515	~~1.488~~	1.505	~~1.501~~	1.507
~~2011~~ 2012	~~1.517~~	1.505	~~1.532~~	1.542	~~1.455~~	1.466	~~1.458~~	1.456	~~1.532~~	1.522	~~1.525~~	1.527	~~1.529~~	1.524	~~1.542~~	1.536
~~2010~~ 2011	~~1.561~~	1.555	~~1.581~~	1.584	~~1.535~~	1.498	~~1.529~~	1.494	~~1.582~~	1.566	~~1.575~~	1.571	~~1.579~~	1.566	~~1.588~~	1.579
~~2009~~ 2010	~~1.555~~	1.599	~~1.575~~	1.635	~~1.523~~	1.581	~~1.508~~	1.566	~~1.568~~	1.617	~~1.562~~	1.623	~~1.572~~	1.616	~~1.587~~	1.626
~~2008~~ 2009	~~1.601~~	1.593	~~1.610~~	1.628	~~1.529~~	1.568	~~1.533~~	1.545	~~1.609~~	1.603	~~1.603~~	1.609	~~1.603~~	1.610	~~1.619~~	1.625
~~2007~~ 2008	~~1.651~~	1.640	~~1.678~~	1.665	~~1.613~~	1.575	~~1.607~~	1.571	~~1.674~~	1.645	~~1.672~~	1.652	~~1.664~~	1.641	~~1.675~~	1.657
~~2006~~ 2007	~~1.710~~	1.692	~~1.796~~	1.735	~~1.746~~	1.661	~~1.720~~	1.647	~~1.793~~	1.711	~~1.781~~	1.722	~~1.772~~	1.704	~~1.753~~	1.714
~~2005~~ 2006	~~1.787~~	1.752	~~1.885~~	1.857	~~1.873~~	1.798	~~1.826~~	1.763	~~1.874~~	1.833	~~1.871~~	1.835	~~1.850~~	1.814	~~1.826~~	1.795

*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~~ 2025	1.000		1.000		1.000		1.000		1.000		1.000		1.000		1.000	
~~2023~~ 2024	~~1.009~~	1.023	~~1.009~~	1.017	~~1.017~~	1.023	~~1.015~~	1.020	~~1.035~~	1.022	~~1.013~~	1.027	~~1.019~~	1.030	~~1.007~~	1.019
~~2022~~ 2023	~~1.021~~	1.034	~~1.018~~	1.027	~~1.047~~	1.042	~~1.019~~	1.037	~~1.076~~	1.065	~~1.031~~	1.045	~~1.050~~	1.057	~~1.002~~	1.027
~~2021~~ 2022	~~1.206~~	1.046	~~1.187~~	1.037	~~1.219~~	1.073	~~1.215~~	1.040	~~1.249~~	1.107	~~1.224~~	1.063	~~1.238~~	1.088	~~1.169~~	1.022
~~2020~~ 2021	~~1.312~~	1.236	~~1.294~~	1.209	~~1.306~~	1.250	~~1.315~~	1.240	~~1.354~~	1.285	~~1.334~~	1.262	~~1.336~~	1.284	~~1.267~~	1.192
~~2019~~ 2020	~~1.316~~	1.345	~~1.294~~	1.318	~~1.317~~	1.339	~~1.311~~	1.343	~~1.376~~	1.392	~~1.339~~	1.376	~~1.339~~	1.385	~~1.266~~	1.292
~~2018~~ 2019	~~1.364~~	1.349	~~1.337~~	1.318	~~1.364~~	1.350	~~1.360~~	1.339	~~1.438~~	1.415	~~1.393~~	1.382	~~1.394~~	1.388	~~1.301~~	1.291
~~2017~~ 2018	~~1.413~~	1.398	~~1.379~~	1.361	~~1.411~~	1.398	~~1.406~~	1.388	~~1.482~~	1.479	~~1.440~~	1.437	~~1.429~~	1.445	~~1.344~~	1.326
~~2016~~ 2017	~~1.442~~	1.448	~~1.406~~	1.404	~~1.441~~	1.446	~~1.437~~	1.436	~~1.508~~	1.525	~~1.467~~	1.485	~~1.443~~	1.481	~~1.371~~	1.371
~~2015~~ 2016	~~1.429~~	1.478	~~1.391~~	1.432	~~1.436~~	1.477	~~1.418~~	1.467	~~1.504~~	1.551	~~1.453~~	1.514	~~1.429~~	1.496	~~1.355~~	1.398
~~2014~~ 2015	~~1.441~~	1.464	~~1.401~~	1.417	~~1.455~~	1.472	~~1.425~~	1.447	~~1.521~~	1.548	~~1.465~~	1.499	~~1.440~~	1.481	~~1.360~~	1.382
~~2013~~ 2014	~~1.460~~	1.476	~~1.418~~	1.427	~~1.478~~	1.491	~~1.441~~	1.454	~~1.544~~	1.565	~~1.483~~	1.511	~~1.456~~	1.492	~~1.371~~	1.387
~~2012~~ 2013	~~1.471~~	1.496	~~1.433~~	1.444	~~1.495~~	1.515	~~1.440~~	1.471	~~1.574~~	1.588	~~1.491~~	1.530	~~1.466~~	1.510	~~1.377~~	1.398
~~2011~~ 2012	~~1.513~~	1.507	~~1.475~~	1.459	~~1.538~~	1.532	~~1.484~~	1.470	~~1.643~~	1.619	~~1.536~~	1.538	~~1.509~~	1.519	~~1.413~~	1.404
~~2010~~ 2011	~~1.562~~	1.551	~~1.518~~	1.502	~~1.584~~	1.577	~~1.535~~	1.515	~~1.697~~	1.690	~~1.587~~	1.584	~~1.547~~	1.564	~~1.456~~	1.441
~~2009~~ 2010	~~1.548~~	1.601	~~1.497~~	1.545	~~1.576~~	1.624	~~1.505~~	1.567	~~1.695~~	1.745	~~1.568~~	1.636	~~1.523~~	1.604	~~1.442~~	1.485
~~2008~~ 2009	~~1.600~~	1.587	~~1.547~~	1.524	~~1.627~~	1.616	~~1.562~~	1.537	~~1.773~~	1.744	~~1.622~~	1.618	~~1.586~~	1.579	~~1.474~~	1.471
~~2007~~ 2008	~~1.667~~	1.640	~~1.601~~	1.575	~~1.691~~	1.667	~~1.622~~	1.594	~~1.847~~	1.823	~~1.694~~	1.674	~~1.664~~	1.644	~~1.526~~	1.503
~~2006~~ 2007	~~1.757~~	1.708	~~1.668~~	1.630	~~1.801~~	1.733	~~1.712~~	1.656	~~1.929~~	1.900	~~1.793~~	1.748	~~1.770~~	1.725	~~1.610~~	1.556
~~2005~~ 2006	~~1.836~~	1.801	~~1.742~~	1.699	~~1.879~~	1.846	~~1.787~~	1.748	~~2.023~~	1.984	~~1.882~~	1.849	~~1.874~~	1.835	~~1.674~~	1.642

*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~~ 2025	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
~~2023~~ 2024	~~1.009~~ 1.026	~~1.014~~ 1.026	~~1.015~~ 1.025	~~1.013~~ 1.029	~~1.005~~ 1.019	~~1.007~~ 1.023	~~1.009~~ 1.021	~~1.013~~ 1.029
~~2022~~ 2023	~~1.018~~ 1.039	~~1.036~~ 1.043	~~1.034~~ 1.044	~~1.031~~ 1.047	~~1.002~~ 1.027	~~1.015~~ 1.031	~~1.014~~ 1.032	~~1.036~~ 1.048
~~2021~~ 2022	~~1.201~~ 1.048	~~1.217~~ 1.066	~~1.236~~ 1.064	~~1.242~~ 1.066	~~1.181~~ 1.024	~~1.182~~ 1.040	~~1.178~~ 1.037	~~1.235~~ 1.072
~~2020~~ 2021	~~1.327~~ 1.237	~~1.318~~ 1.252	~~1.340~~ 1.271	~~1.355~~ 1.283	~~1.285~~ 1.207	~~1.296~~ 1.211	~~1.311~~ 1.204	~~1.348~~ 1.277
~~2019~~ 2020	~~1.330~~ 1.366	~~1.325~~ 1.356	~~1.348~~ 1.377	~~1.358~~ 1.401	~~1.283~~ 1.313	~~1.295~~ 1.327	~~1.307~~ 1.340	~~1.355~~ 1.395
~~2018~~ 2019	~~1.378~~ 1.369	~~1.373~~ 1.363	~~1.398~~ 1.386	~~1.416~~ 1.403	~~1.324~~ 1.310	~~1.333~~ 1.326	~~1.357~~ 1.336	~~1.412~~ 1.402
~~2017~~ 2018	~~1.429~~ 1.419	~~1.422~~ 1.412	~~1.440~~ 1.437	~~1.462~~ 1.463	~~1.362~~ 1.352	~~1.382~~ 1.365	~~1.424~~ 1.387	~~1.459~~ 1.460
~~2016~~ 2017	~~1.458~~ 1.471	~~1.451~~ 1.463	~~1.469~~ 1.481	~~1.488~~ 1.511	~~1.382~~ 1.392	~~1.413~~ 1.415	~~1.468~~ 1.456	~~1.485~~ 1.510
~~2015~~ 2016	~~1.444~~ 1.501	~~1.440~~ 1.493	~~1.457~~ 1.511	~~1.466~~ 1.538	~~1.364~~ 1.412	~~1.405~~ 1.448	~~1.466~~ 1.500	~~1.469~~ 1.536
~~2014~~ 2015	~~1.458~~ 1.487	~~1.454~~ 1.482	~~1.468~~ 1.499	~~1.473~~ 1.516	~~1.372~~ 1.393	~~1.421~~ 1.439	~~1.492~~ 1.498	~~1.479~~ 1.520
~~2013~~ 2014	~~1.478~~ 1.501	~~1.473~~ 1.496	~~1.485~~ 1.510	~~1.489~~ 1.523	~~1.389~~ 1.402	~~1.441~~ 1.456	~~1.518~~ 1.525	~~1.495~~ 1.530
~~2012~~ 2013	~~1.492~~ 1.522	~~1.483~~ 1.516	~~1.486~~ 1.527	~~1.489~~ 1.539	~~1.397~~ 1.419	~~1.463~~ 1.476	~~1.545~~ 1.552	~~1.504~~ 1.547
~~2011~~ 2012	~~1.537~~ 1.536	~~1.528~~ 1.526	~~1.526~~ 1.528	~~1.531~~ 1.539	~~1.432~~ 1.427	~~1.506~~ 1.499	~~1.586~~ 1.579	~~1.549~~ 1.555
~~2010~~ 2011	~~1.586~~ 1.582	~~1.580~~ 1.572	~~1.570~~ 1.569	~~1.586~~ 1.582	~~1.468~~ 1.463	~~1.550~~ 1.543	~~1.634~~ 1.621	~~1.601~~ 1.602
~~2009~~ 2010	~~1.569~~ 1.633	~~1.570~~ 1.626	~~1.547~~ 1.614	~~1.570~~ 1.639	~~1.448~~ 1.499	~~1.540~~ 1.588	~~1.621~~ 1.670	~~1.584~~ 1.657
~~2008~~ 2009	~~1.619~~ 1.616	~~1.623~~ 1.615	~~1.603~~ 1.591	~~1.624~~ 1.623	~~1.492~~ 1.479	~~1.589~~ 1.578	~~1.659~~ 1.657	~~1.637~~ 1.639
~~2007~~ 2008	~~1.684~~ 1.667	~~1.693~~ 1.670	~~1.666~~ 1.648	~~1.702~~ 1.679	~~1.544~~ 1.524	~~1.644~~ 1.627	~~1.713~~ 1.696	~~1.712~~ 1.693
~~2006~~ 2007	~~1.770~~ 1.734	~~1.792~~ 1.742	~~1.756~~ 1.713	~~1.816~~ 1.759	~~1.610~~ 1.577	~~1.705~~ 1.684	~~1.783~~ 1.751	~~1.814~~ 1.771
~~2005~~ 2006	~~1.850~~ 1.822	~~1.879~~ 1.844	~~1.828~~ 1.805	~~1.913~~ 1.878	~~1.671~~ 1.645	~~1.764~~ 1.747	~~1.849~~ 1.822	~~1.912~~ 1.877

*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~~ 2025	85	87	89	90	91	92	93	94	94	95	95	96	96	96	97	97	97	97	98	98	98	98	98	98	98	98
2	~~2023~~ 2024	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~~ 2023	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~~ 2022	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~~ 2021	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~~ 2020	~~18~~ 15	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~~ 2019		~~19~~ 15	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~~ 2018			~~20~~ 15	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~~ 2017				~~20~~ 15	22	24	30	36	41	45	49	53	57	60	63	65	67	69	71	73	75	77	79	80	81	82
10	~~2015~~ 2016					~~20~~ 15	21	25	29	34	39	43	47	51	54	57	60	63	65	67	69	71	73	75	77	78	79
11	~~2014~~ 2015						~~20~~ 15	22	24	29	33	37	42	46	49	52	55	58	61	63	65	68	70	72	74	75	76
12	~~2013~~ 2014							~~20~~ 15	22	25	28	31	36	40	44	47	50	53	56	58	61	64	66	68	70	72	74
13	~~2012~~ 2013								~~20~~ 15	22	24	26	31	35	39	42	45	48	51	54	57	60	63	65	67	69	71
14	~~2011~~ 2012									~~20~~ 15	22	23	27	31	34	37	40	44	47	50	53	56	59	62	64	66	68
15	~~2010~~ 2011										~~20~~ 15	21	24	28	31	33	35	39	43	45	49	52	55	58	61	63	65
16	~~2009~~ 2010											~~20~~ 15	22	25	27	29	31	35	39	42	45	48	51	54	57	59	61
17	~~2008~~ 2009												~~20~~ 15	21	23	25	27	31	35	38	41	44	47	50	53	56	58
18	~~2007~~ 2008													~~20~~ 15	22	23	24	27	30	33	36	39	42	45	48	51	54
19	~~2006~~ 2007														~~20~~ 15	21	22	25	28	30	32	34	38	42	45	48	51

20	~~2005~~ 2006															~~20~~ 15	21	22	24	26	28	30	34	38	41	44	47
21	~~2004~~ 2005																~~20~~ 15	21	22	24	26	28	31	34	37	40	43
22	~~2003~~ 2004																	~~20~~ 15	21	22	24	26	29	32	35	38	40
23	~~2002~~ 2003																		~~20~~ 15	21	22	23	26	29	32	35	37
24	~~2001~~ 2002																			~~20~~ 15	21	23	24	27	30	32	34
25	~~2000~~ 2001																				~~20~~ 15	21	22	25	27	29	31
26	~~1999~~ 2000																					~~20~~ 15	21	22	24	26	28
27	~~1998~~ 1999																						~~20~~ 15	21	22	24	25
28	~~1997~~ 1998																							~~20~~ 15	21	22	23
29	~~1996~~ 1997																								~~20~~ 15	21	21
30	~~1995~~ 1996																									~~20~~ 15	21
31	~~1994~~ 1995																										~~20~~ 15