



**Personal Property
Depreciation Schedules and
Trend Tables**

2023

Table of Contents

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

Personal Property Depreciation Schedules

These schedules are effective from January 1, ~~2022~~ 2023 through December 31, ~~2022~~ 2023.¹

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 |
|---------------------------------------|----------------|
| 2021 <u>2022</u> | 25 |
| 2020 <u>2021</u> | 15 |
| 2019 <u>2020</u> and older | 10 |

Computerized Equipment

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

| YEAR NEW/ ACQUIRED | TREND FACTOR | % GOOD | TRENDED % GOOD |
|-----------------------------|--------------------|--------|-------------------|
| 2021 <u>2022</u> | 1.000 | 70 | 70 |
| 2020 <u>2021</u> | 1.041 <u>1.141</u> | 45 | 47 <u>51</u> |
| 2019 <u>2020</u> | 1.053 <u>1.219</u> | 20 | 21 <u>24</u> |
| 2018 <u>2019</u> | 1.087 <u>1.232</u> | 10 | 11 <u>12</u> |
| older | 1.118 <u>1.272</u> | 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 |
|-----------------------------|--------------------|--------|-------------------------|
| <u>2024</u> <u>2022</u> | 1.000 | 85 | 85 |
| 2020 <u>2021</u> | 1.041 <u>1.141</u> | 69 | 72 <u>79</u> |
| 2019 <u>2020</u> | 1.053 <u>1.219</u> | 52 | 55 <u>63</u> |
| 2018 <u>2019</u> | 1.087 <u>1.232</u> | 34 | 37 <u>42</u> |
| 2017 <u>2018</u> | 1.118 <u>1.272</u> | 23 | 26 <u>29</u> |
| older | 1.136 <u>1.309</u> | 18 | 20 <u>24</u> |

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 |
|-----------------------------|--------------------|--------|-------------------------|
| <u>2024</u> <u>2022</u> | 1.000 | 92 | 92 |
| 2020 <u>2021</u> | 1.052 <u>1.161</u> | 84 | 88 <u>98</u> |
| 2019 <u>2020</u> | 1.058 <u>1.263</u> | 76 | 80 <u>96</u> |
| 2018 <u>2019</u> | 1.096 <u>1.269</u> | 67 | 73 <u>85</u> |
| 2017 <u>2018</u> | 1.134 <u>1.315</u> | 58 | 66 <u>76</u> |
| 2016 <u>2017</u> | 1.156 <u>1.360</u> | 49 | 57 <u>67</u> |
| 2015 <u>2016</u> | 1.147 <u>1.387</u> | 39 | 45 <u>54</u> |
| 2014 <u>2015</u> | 1.158 <u>1.376</u> | 30 | 35 <u>41</u> |
| 2013 <u>2014</u> | 1.172 <u>1.389</u> | 24 | 28 <u>33</u> |
| 2012 <u>2013</u> | 1.182 <u>1.407</u> | 21 | 25 <u>30</u> |
| older | 1.216 <u>1.419</u> | 20 | 24 <u>28</u> |

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 |
|-------------------------|--------------------|--------|---------------------|--------------------------------|
| <u>2022</u> <u>2023</u> | 1.000 | 100 | 80 | 80 |
| <u>2024</u> <u>2022</u> | 1.000 | 85 | 80 | 68 |
| <u>2020</u> <u>2021</u> | 4.049 <u>1.181</u> | 69 | 80 | <u>58</u> <u>65</u> |
| <u>2019</u> <u>2020</u> | 4.054 <u>1.286</u> | 52 | 80 | <u>44</u> <u>53</u> |
| <u>2018</u> <u>2019</u> | 4.100 <u>1.292</u> | 34 | 80 | <u>30</u> <u>35</u> |
| <u>2017</u> <u>2018</u> | 4.134 <u>1.348</u> | 23 | 80 | <u>24</u> <u>25</u> |
| older | 4.145 <u>1.386</u> | 18 | 80 | <u>16</u> <u>20</u> |

Seismograph Allied Equipment

| YEAR NEW/ ACQUIRED | TREND FACTOR | % GOOD | TRENDED % GOOD |
|-------------------------|--------------------|--------|---------------------|
| <u>2022</u> <u>2023</u> | 1.000 | 100 | 100 |
| <u>2024</u> <u>2022</u> | 1.000 | 85 | 85 |
| <u>2020</u> <u>2021</u> | 4.049 <u>1.181</u> | 69 | <u>72</u> <u>81</u> |
| <u>2019</u> <u>2020</u> | 4.054 <u>1.286</u> | 52 | <u>55</u> <u>67</u> |
| <u>2018</u> <u>2019</u> | 4.100 <u>1.292</u> | 34 | <u>37</u> <u>44</u> |
| <u>2017</u> <u>2018</u> | 4.134 <u>1.348</u> | 23 | <u>26</u> <u>31</u> |
| older | 4.145 <u>1.386</u> | 18 | <u>24</u> <u>25</u> |

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 |
|-------------------------|--------------------|--------|---------------------|--------------------------------|
| <u>2022</u> <u>2023</u> | 1.000 | 100 | 80 | 80 |
| <u>2024</u> <u>2022</u> | 1.000 | 92 | 80 | 74 |
| <u>2020</u> <u>2021</u> | 4.049 <u>1.181</u> | 84 | 80 | <u>71</u> <u>79</u> |
| <u>2019</u> <u>2020</u> | 4.054 <u>1.286</u> | 76 | 80 | <u>64</u> <u>78</u> |
| <u>2018</u> <u>2019</u> | 4.100 <u>1.292</u> | 67 | 80 | <u>59</u> <u>69</u> |
| <u>2017</u> <u>2018</u> | 4.134 <u>1.348</u> | 58 | 80 | <u>52</u> <u>63</u> |
| <u>2016</u> <u>2017</u> | 4.145 <u>1.386</u> | 49 | 80 | <u>45</u> <u>54</u> |
| <u>2015</u> <u>2016</u> | 4.133 <u>1.403</u> | 39 | 80 | <u>35</u> <u>44</u> |
| <u>2014</u> <u>2015</u> | 4.143 <u>1.389</u> | 30 | 80 | <u>27</u> <u>33</u> |
| <u>2013</u> <u>2014</u> | 4.156 <u>1.400</u> | 24 | 80 | <u>22</u> <u>27</u> |
| <u>2012</u> <u>2013</u> | 4.158 <u>1.417</u> | 21 | 80 | <u>19</u> <u>24</u> |
| older | 4.190 <u>1.419</u> | 20 | 80 | <u>19</u> <u>23</u> |

Drill Rigs

| YEAR NEW/ ACQUIRED | TREND FACTOR | % GOOD | TRENDED % GOOD |
|-------------------------|--------------------|--------|-------------------------|
| <u>2022</u> <u>2023</u> | 1.000 | 100 | 100 |
| <u>2021</u> <u>2022</u> | 1.000 | 92 | 92 |
| <u>2020</u> <u>2021</u> | 1.049 <u>1.181</u> | 84 | 88 <u>99</u> |
| <u>2019</u> <u>2020</u> | 1.054 <u>1.286</u> | 76 | 80 <u>98</u> |
| <u>2018</u> <u>2019</u> | 1.100 <u>1.292</u> | 67 | 74 <u>87</u> |
| <u>2017</u> <u>2018</u> | 1.131 <u>1.348</u> | 58 | 66 <u>78</u> |
| <u>2016</u> <u>2017</u> | 1.145 <u>1.386</u> | 49 | 56 <u>68</u> |
| <u>2015</u> <u>2016</u> | 1.133 <u>1.403</u> | 39 | 44 <u>55</u> |
| <u>2014</u> <u>2015</u> | 1.143 <u>1.389</u> | 30 | 34 <u>42</u> |
| <u>2013</u> <u>2014</u> | 1.156 <u>1.400</u> | 24 | 28 <u>34</u> |
| <u>2012</u> <u>2013</u> | 1.158 <u>1.417</u> | 21 | 24 <u>30</u> |
| older | 1.190 <u>1.419</u> | 20 | 24 <u>28</u> |

Oil and Gas Field Machinery and Equipment

| YEAR NEW/ ACQUIRED | TREND FACTOR | % GOOD | TRENDED % GOOD |
|-------------------------|--------------------|--------|--------------------------|
| <u>2022</u> <u>2023</u> | 1.000 | 100 | 100 |
| <u>2021</u> <u>2022</u> | 1.000 | 95 | 95 |
| <u>2020</u> <u>2021</u> | 1.049 <u>1.181</u> | 90 | 94 <u>106</u> |
| <u>2019</u> <u>2020</u> | 1.054 <u>1.286</u> | 85 | 90 <u>109</u> |
| <u>2018</u> <u>2019</u> | 1.100 <u>1.292</u> | 79 | 87 <u>102</u> |
| <u>2017</u> <u>2018</u> | 1.131 <u>1.348</u> | 73 | 83 <u>98</u> |
| <u>2016</u> <u>2017</u> | 1.145 <u>1.386</u> | 68 | 78 <u>94</u> |
| <u>2015</u> <u>2016</u> | 1.133 <u>1.403</u> | 62 | 70 <u>87</u> |
| <u>2014</u> <u>2015</u> | 1.143 <u>1.389</u> | 55 | 63 <u>76</u> |
| <u>2013</u> <u>2014</u> | 1.156 <u>1.400</u> | 49 | 57 <u>69</u> |
| <u>2012</u> <u>2013</u> | 1.158 <u>1.417</u> | 43 | 50 <u>61</u> |
| <u>2011</u> <u>2012</u> | 1.190 <u>1.419</u> | 37 | 44 <u>53</u> |
| <u>2010</u> <u>2011</u> | 1.222 <u>1.458</u> | 31 | 38 <u>45</u> |
| <u>2009</u> <u>2010</u> | 1.205 <u>1.497</u> | 26 | 31 <u>39</u> |
| <u>2008</u> <u>2009</u> | 1.247 <u>1.476</u> | 23 | 29 <u>34</u> |
| <u>2007</u> <u>2008</u> | 1.304 <u>1.528</u> | 21 | 27 <u>32</u> |
| older | 1.380 <u>1.597</u> | 20 | 28 <u>32</u> |

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 |
|--------------------------------|-------------------------|---------------|-----------------------------|---|
| <u>2022</u> <u>2023</u> | 1.000 | 100 | 50 | 50 |
| <u>2021</u> <u>2022</u> | 1.000 | 97 | 50 | 49 |
| <u>2020</u> <u>2021</u> | 4.052 <u>1.161</u> | 93 | 50 | 49 <u>54</u> |
| <u>2019</u> <u>2020</u> | 4.058 <u>1.263</u> | 90 | 50 | 48 <u>57</u> |
| <u>2018</u> <u>2019</u> | 4.096 <u>1.269</u> | 86 | 50 | 47 <u>55</u> |
| <u>2017</u> <u>2018</u> | 4.134 <u>1.315</u> | 82 | 50 | 46 <u>54</u> |
| <u>2016</u> <u>2017</u> | 4.156 <u>1.360</u> | 78 | 50 | 45 <u>53</u> |
| <u>2015</u> <u>2016</u> | 4.147 <u>1.387</u> | 74 | 50 | 42 <u>51</u> |
| <u>2014</u> <u>2015</u> | 4.158 <u>1.376</u> | 70 | 50 | 41 <u>48</u> |
| <u>2013</u> <u>2014</u> | 4.172 <u>1.389</u> | 65 | 50 | 38 <u>45</u> |
| <u>2012</u> <u>2013</u> | 4.182 <u>1.407</u> | 60 | 50 | 35 <u>42</u> |
| <u>2011</u> <u>2012</u> | 4.216 <u>1.419</u> | 55 | 50 | 33 <u>39</u> |
| <u>2010</u> <u>2011</u> | 4.254 <u>1.459</u> | 50 | 50 | 34 <u>36</u> |
| <u>2009</u> <u>2010</u> | 4.244 <u>1.505</u> | 45 | 50 | 28 <u>34</u> |
| <u>2008</u> <u>2009</u> | 4.280 <u>1.493</u> | 40 | 50 | 26 <u>30</u> |
| <u>2007</u> <u>2008</u> | 4.331 <u>1.536</u> | 35 | 50 | 23 <u>27</u> |
| <u>2006</u> <u>2007</u> | 4.403 <u>1.597</u> | 31 | 50 | 22 <u>25</u> |
| <u>2005</u> <u>2006</u> | 4.468 <u>1.684</u> | 27 | 50 | 20 <u>23</u> |
| <u>2004</u> <u>2005</u> | 4.579 <u>1.762</u> | 24 | 50 | 19 <u>21</u> |
| <u>2003</u> <u>2004</u> | 4.634 <u>1.895</u> | 22 | 50 | 18 <u>21</u> |
| <u>2002</u> <u>2003</u> | 4.661 <u>1.960</u> | 21 | 50 | 17 <u>21</u> |
| older | 4.671 <u>1.994</u> | 20 | 50 | 17 <u>20</u> |

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 |
|--------------------------|---------------------------|
| 2022 | <u>2.065</u> |
| 2021 | <u>1.721</u> <u>1.778</u> |
| 2020 | 1.635 |
| 2019 | 1.627 |
| 2018 | 1.571 |
| 2017 | 1.518 |
| 2016 | 1.489 |
| 2015 | 1.501 |
| 2014 | 1.487 |
| 2013 | 1.468 |
| 2012 | 1.456 |
| 2011 | 1.416 |
| 2010 | 1.373 |
| 2009 | 1.383 |
| 2008 | 1.344 |
| 2007 | 1.293 |
| 2006 | 1.227 |
| 2005 | 1.172 |
| 2004 | 1.090 |
| 2003 | 1.053 |
| 2002 | 1.036 |
| 2001 | 1.030 |
| 2000 | 1.021 |

Trend-Up Chart for Farm Machinery and Equipment Trend-Up Chart

| Year | Trend Factor |
|-------------|----------------------|
| 2022 | 2193.0 |
| 2021 | 1827.5 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 |
| 1993 | 958.0 |
| 1992 | 939.8 |

| Year | Trend Factor |
|-------------|---------------------|
| 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 |
| 1962 | 238.5 |
| 1961 | 237.2 |
| 1960 | 237.7 |

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

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | |
|----------------------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| 2023 | 1.00 | | | | | | | | | | | | |
| 2022 | | 1.00 | | | | | | | | | | | |
| 2021 | | 0.86 | 1.00 | | | | | | | | | | |
| 2020 | | 0.79 | 0.95 | 1.00 | | | | | | | | | |
| 2019 | | 0.79 | 0.95 | 0.96 | 1.00 | | | | | | | | |
| 2018 | | 0.76 | 0.91 | 0.93 | 0.97 | 1.00 | | | | | | | |
| 2017 | | 0.74 | 0.88 | 0.91 | 0.93 | 0.97 | 1.00 | | | | | | |
| 2016 | | 0.72 | 0.87 | 0.92 | 0.92 | 0.96 | 0.98 | 1.00 | | | | | |
| 2015 | | 0.73 | 0.87 | 0.91 | 0.92 | 0.96 | 0.99 | 1.01 | 1.00 | | | | |
| 2014 | | 0.72 | 0.86 | 0.90 | 0.91 | 0.95 | 0.98 | 1.00 | 0.99 | 1.00 | | | |
| 2013 | | 0.71 | 0.85 | 0.89 | 0.90 | 0.94 | 0.97 | 0.99 | 0.98 | 0.99 | 1.00 | | |
| 2012 | | 0.70 | 0.85 | 0.87 | 0.90 | 0.93 | 0.96 | 0.98 | 0.97 | 0.98 | 0.99 | 1.00 | |
| 2011 | | 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 | | 0.66 | 0.80 | 0.85 | 0.84 | 0.88 | 0.91 | 0.92 | 0.91 | 0.93 | 0.94 | 0.94 | 0.98 |
| 2009 | | 0.67 | 0.80 | 0.82 | 0.85 | 0.89 | 0.91 | 0.93 | 0.92 | 0.93 | 0.94 | 0.95 | 0.98 |
| 2008 | | 0.65 | 0.78 | 0.79 | 0.83 | 0.86 | 0.89 | 0.90 | 0.89 | 0.91 | 0.92 | 0.92 | 0.96 |
| 2007 | | 0.63 | 0.75 | 0.75 | 0.80 | 0.83 | 0.85 | 0.87 | 0.86 | 0.87 | 0.88 | 0.89 | 0.92 |
| 2006 | | 0.59 | 0.71 | 0.72 | 0.75 | 0.79 | 0.81 | 0.83 | 0.82 | 0.83 | 0.84 | 0.84 | 0.87 |
| 2005 | | 0.57 | 0.68 | 0.67 | 0.72 | 0.75 | 0.77 | 0.79 | 0.78 | 0.79 | 0.80 | 0.81 | 0.83 |
| 2004 | | 0.53 | 0.63 | 0.65 | 0.67 | 0.70 | 0.72 | 0.73 | 0.73 | 0.74 | 0.74 | 0.75 | 0.78 |
| 2003 | | 0.51 | 0.61 | 0.63 | 0.65 | 0.68 | 0.70 | 0.71 | 0.70 | 0.71 | 0.72 | 0.72 | 0.75 |
| 2002 | | 0.50 | 0.60 | 0.63 | 0.64 | 0.66 | 0.68 | 0.70 | 0.69 | 0.70 | 0.71 | 0.71 | 0.74 |
| 2001 | | 0.50 | 0.60 | 0.63 | 0.63 | 0.66 | 0.68 | 0.69 | 0.69 | 0.69 | 0.70 | 0.71 | 0.73 |
| 2000 | | 0.49 | 0.59 | 0.61 | 0.63 | 0.66 | 0.67 | 0.69 | 0.68 | 0.69 | 0.70 | 0.70 | 0.73 |
| 1999 | | 0.49 | 0.58 | 0.61 | 0.62 | 0.64 | 0.66 | 0.67 | 0.67 | 0.68 | 0.68 | 0.69 | 0.71 |
| 1998 | | 0.48 | 0.58 | 0.61 | 0.61 | 0.64 | 0.66 | 0.67 | 0.67 | 0.67 | 0.68 | 0.69 | 0.71 |
| 1997 | | 0.48 | 0.58 | 0.60 | 0.61 | 0.64 | 0.66 | 0.67 | 0.66 | 0.67 | 0.68 | 0.68 | 0.71 |
| 1996 | | 0.47 | 0.57 | 0.59 | 0.60 | 0.63 | 0.64 | 0.66 | 0.65 | 0.66 | 0.67 | 0.67 | 0.69 |
| 1995 | | 0.47 | 0.56 | 0.57 | 0.59 | 0.62 | 0.64 | 0.65 | 0.64 | 0.65 | 0.66 | 0.66 | 0.68 |
| 1994 | | 0.45 | 0.54 | 0.55 | 0.57 | 0.60 | 0.61 | 0.62 | 0.62 | 0.63 | 0.63 | 0.64 | 0.66 |
| 1993 | | 0.44 | 0.52 | 0.54 | 0.55 | 0.58 | 0.60 | 0.61 | 0.60 | 0.61 | 0.62 | 0.62 | 0.64 |
| 1992 | | 0.43 | 0.51 | 0.54 | 0.54 | 0.57 | 0.58 | 0.60 | 0.59 | 0.60 | 0.60 | 0.61 | 0.63 |
| 1991 | | 0.42 | 0.51 | 0.52 | 0.54 | 0.56 | 0.58 | 0.59 | 0.58 | 0.59 | 0.60 | 0.60 | 0.62 |
| 1990 | | 0.42 | 0.50 | 0.51 | 0.53 | 0.55 | 0.57 | 0.58 | 0.57 | 0.58 | 0.58 | 0.59 | 0.61 |
| 1989 | | 0.40 | 0.49 | 0.49 | 0.51 | 0.54 | 0.55 | 0.56 | 0.56 | 0.56 | 0.57 | 0.57 | 0.59 |
| 1988 | | 0.38 | 0.46 | 0.47 | 0.49 | 0.51 | 0.52 | 0.53 | 0.53 | 0.53 | 0.54 | 0.54 | 0.56 |
| 1987 | | 0.37 | 0.44 | 0.46 | 0.47 | 0.49 | 0.50 | 0.51 | 0.51 | 0.51 | 0.52 | 0.52 | 0.54 |
| 1986 | | 0.36 | 0.44 | 0.45 | 0.46 | 0.48 | 0.50 | 0.50 | 0.50 | 0.51 | 0.51 | 0.52 | 0.53 |
| 1985 | | 0.36 | 0.43 | 0.45 | 0.46 | 0.48 | 0.49 | 0.50 | 0.49 | 0.50 | 0.51 | 0.51 | 0.53 |
| 1984 | | 0.35 | 0.42 | 0.44 | 0.45 | 0.47 | 0.48 | 0.49 | 0.49 | 0.49 | 0.50 | 0.50 | 0.52 |
| 1983 | | 0.34 | 0.41 | 0.43 | 0.44 | 0.46 | 0.47 | 0.48 | 0.47 | 0.48 | 0.49 | 0.49 | 0.51 |
| 1982 | | 0.34 | 0.41 | 0.41 | 0.43 | 0.45 | 0.46 | 0.47 | 0.47 | 0.47 | 0.48 | 0.48 | 0.50 |
| 1981 | | 0.32 | 0.39 | 0.37 | 0.41 | 0.43 | 0.44 | 0.45 | 0.44 | 0.45 | 0.46 | 0.46 | 0.47 |
| 1980 | | 0.29 | 0.35 | 0.34 | 0.37 | 0.39 | 0.40 | 0.41 | 0.40 | 0.41 | 0.41 | 0.42 | 0.43 |
| 1979 | | 0.27 | 0.32 | 0.31 | 0.34 | 0.35 | 0.36 | 0.37 | 0.37 | 0.37 | 0.38 | 0.38 | 0.39 |
| 1978 | | 0.24 | 0.29 | 0.29 | 0.31 | 0.32 | 0.33 | 0.34 | 0.34 | 0.34 | 0.34 | 0.35 | 0.36 |
| 1977 | | 0.23 | 0.27 | 0.27 | 0.29 | 0.30 | 0.31 | 0.32 | 0.31 | 0.32 | 0.32 | 0.32 | 0.33 |
| 1976 | | 0.22 | 0.26 | 0.26 | 0.27 | 0.29 | 0.29 | 0.30 | 0.30 | 0.30 | 0.30 | 0.31 | 0.32 |
| 1975 | | 0.20 | 0.24 | 0.23 | 0.26 | 0.27 | 0.28 | 0.28 | 0.28 | 0.28 | 0.29 | 0.29 | 0.30 |
| 1974 | | 0.18 | 0.22 | 0.20 | 0.23 | 0.24 | 0.25 | 0.25 | 0.25 | 0.25 | 0.26 | 0.26 | 0.27 |
| 1973 | | 0.16 | 0.19 | 0.19 | 0.20 | 0.21 | 0.21 | 0.22 | 0.22 | 0.22 | 0.22 | 0.22 | 0.23 |
| 1972 | | 0.15 | 0.18 | 0.19 | 0.19 | 0.20 | 0.21 | 0.21 | 0.21 | 0.21 | 0.21 | 0.22 | 0.22 |
| 1971 | | 0.15 | 0.18 | 0.17 | 0.19 | 0.19 | 0.20 | 0.20 | 0.20 | 0.20 | 0.21 | 0.21 | 0.22 |
| 1970 | | 0.14 | 0.17 | 0.16 | 0.18 | 0.18 | 0.19 | 0.19 | 0.19 | 0.19 | 0.19 | 0.20 | 0.20 |
| 1969 | | 0.13 | 0.16 | 0.16 | 0.17 | 0.17 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.19 |
| 1968 | | 0.12 | 0.15 | 0.15 | 0.16 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.18 | 0.18 | 0.18 |
| 1967 | - | - | 0.14 | 0.15 | 0.15 | 0.16 | 0.16 | 0.17 | 0.16 | 0.17 | 0.17 | 0.17 | 0.18 |

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

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | | |
|----------------------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | |
| 2010 | 1.00 | | | | | | | | | | | | | |
| 2009 | 1.01 | 1.00 | | | | | | | | | | | | |
| 2008 | 0.98 | 0.97 | 1.00 | | | | | | | | | | | |
| 2007 | 0.95 | 0.93 | 0.97 | 1.00 | | | | | | | | | | |
| 2006 | 0.90 | 0.88 | 0.92 | 0.95 | 1.00 | | | | | | | | | |
| 2005 | 0.86 | 0.84 | 0.88 | 0.91 | 0.96 | 1.00 | | | | | | | | |
| 2004 | 0.80 | 0.78 | 0.82 | 0.85 | 0.90 | 0.93 | 1.00 | | | | | | | |
| 2003 | 0.77 | 0.76 | 0.79 | 0.82 | 0.87 | 0.90 | 0.98 | 1.00 | | | | | | |
| 2002 | 0.76 | 0.75 | 0.78 | 0.80 | 0.85 | 0.89 | 0.96 | 0.99 | 1.00 | | | | | |
| 2001 | 0.75 | 0.74 | 0.77 | 0.80 | 0.85 | 0.88 | 0.95 | 0.98 | 0.99 | 1.00 | | | | |
| 2000 | 0.75 | 0.73 | 0.77 | 0.79 | 0.84 | 0.88 | 0.95 | 0.97 | 0.99 | 0.99 | 1.00 | | | |
| 1999 | 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 | 0.73 | 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 | 0.72 | 0.71 | 0.74 | 0.77 | 0.82 | 0.85 | 0.92 | 0.94 | 0.96 | 0.96 | 0.97 | 0.99 | 0.99 | |
| 1996 | 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 | |
| 1995 | 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 | |
| 1994 | 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 | |
| 1993 | 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 | |
| 1992 | 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 | |
| 1991 | 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 | |
| 1990 | 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 | |
| 1989 | 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 | |
| 1988 | 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 | |
| 1987 | 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 | |
| 1986 | 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 | |
| 1985 | 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 | |
| 1984 | 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 | |
| 1983 | 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 | |
| 1982 | 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 | |
| 1981 | 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 | |
| 1980 | 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 | |
| 1979 | 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 | |
| 1978 | 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 | |
| 1977 | 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 | |
| 1976 | 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 | |
| 1975 | 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 | |
| 1974 | 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 | |
| 1973 | 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 | |
| 1972 | 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 | |
| 1971 | 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 | |
| 1970 | 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 | |
| 1969 | 0.20 | 0.19 | 0.20 | 0.21 | 0.22 | 0.23 | 0.25 | 0.26 | 0.26 | 0.26 | 0.26 | 0.27 | 0.27 | |
| 1968 | 0.19 | 0.19 | 0.19 | 0.20 | 0.21 | 0.22 | 0.24 | 0.24 | 0.25 | 0.25 | 0.25 | 0.26 | 0.26 | |
| 1967 | 0.18 | 0.18 | 0.19 | 0.19 | 0.20 | 0.21 | 0.23 | 0.24 | 0.24 | 0.24 | 0.24 | 0.25 | 0.25 | |

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

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | | |
|----------------------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 | 1991 | 1990 | 1989 | 1988 | 1987 | 1986 | 1985 | |
| 1997 | 1.00 | | | | | | | | | | | | | |
| 1996 | 0.99 | 1.00 | | | | | | | | | | | | |
| 1995 | 0.97 | 0.99 | 1.00 | | | | | | | | | | | |
| 1994 | 0.94 | 0.95 | 0.97 | 1.00 | | | | | | | | | | |
| 1993 | 0.91 | 0.93 | 0.94 | 0.98 | 1.00 | | | | | | | | | |
| 1992 | 0.89 | 0.91 | 0.92 | 0.96 | 0.98 | 1.00 | | | | | | | | |
| 1991 | 0.88 | 0.90 | 0.91 | 0.95 | 0.97 | 0.99 | 1.00 | | | | | | | |
| 1990 | 0.87 | 0.88 | 0.90 | 0.93 | 0.95 | 0.97 | 0.98 | 1.00 | | | | | | |
| 1989 | 0.84 | 0.86 | 0.87 | 0.90 | 0.93 | 0.96 | 0.96 | 0.97 | 1.00 | | | | | |
| 1988 | 0.80 | 0.81 | 0.83 | 0.86 | 0.88 | 0.90 | 0.91 | 0.92 | 0.95 | 1.00 | | | | |
| 1987 | 0.77 | 0.78 | 0.79 | 0.82 | 0.84 | 0.86 | 0.87 | 0.89 | 0.91 | 0.96 | 1.00 | | | |
| 1986 | 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 | 0.75 | 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 | 0.74 | 0.75 | 0.76 | 0.79 | 0.81 | 0.83 | 0.84 | 0.85 | 0.88 | 0.92 | 0.96 | 0.98 | 0.99 | |
| 1983 | 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 | |
| 1982 | 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 | |
| 1981 | 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 | |
| 1980 | 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 | |
| 1979 | 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 | |
| 1978 | 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 | |
| 1977 | 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 | |
| 1976 | 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 | |
| 1975 | 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 | |
| 1974 | 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 | |
| 1973 | 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 | |
| 1972 | 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 | |
| 1971 | 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 | |
| 1970 | 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 | |
| 1969 | 0.27 | 0.28 | 0.28 | 0.29 | 0.30 | 0.30 | 0.31 | 0.31 | 0.32 | 0.34 | 0.35 | 0.36 | 0.36 | |
| 1968 | 0.26 | 0.26 | 0.27 | 0.28 | 0.29 | 0.29 | 0.29 | 0.30 | 0.31 | 0.32 | 0.34 | 0.34 | 0.35 | |
| 1967 | 0.25 | 0.25 | 0.26 | 0.27 | 0.27 | 0.28 | 0.28 | 0.29 | 0.30 | 0.31 | 0.33 | 0.33 | 0.33 | |

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

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | | |
|----------------------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| | 1984 | 1983 | 1982 | 1981 | 1980 | 1979 | 1978 | 1977 | 1976 | 1975 | 1974 | 1973 | 1972 | |
| 1984 | 1.00 | | | | | | | | | | | | | |
| 1983 | 0.97 | 1.00 | | | | | | | | | | | | |
| 1982 | 0.96 | 0.98 | 1.00 | | | | | | | | | | | |
| 1981 | 0.91 | 0.94 | 0.96 | 1.00 | | | | | | | | | | |
| 1980 | 0.83 | 0.85 | 0.87 | 0.91 | 1.00 | | | | | | | | | |
| 1979 | 0.75 | 0.77 | 0.79 | 0.82 | 0.91 | 1.00 | | | | | | | | |
| 1978 | 0.69 | 0.71 | 0.72 | 0.75 | 0.83 | 0.92 | 1.00 | | | | | | | |
| 1977 | 0.64 | 0.66 | 0.67 | 0.70 | 0.77 | 0.85 | 0.93 | 1.00 | | | | | | |
| 1976 | 0.61 | 0.62 | 0.64 | 0.67 | 0.73 | 0.81 | 0.88 | 0.95 | 1.00 | | | | | |
| 1975 | 0.57 | 0.59 | 0.60 | 0.63 | 0.69 | 0.76 | 0.83 | 0.89 | 0.94 | 1.00 | | | | |
| 1974 | 0.51 | 0.53 | 0.54 | 0.56 | 0.62 | 0.68 | 0.75 | 0.80 | 0.84 | 0.90 | 1.00 | | | |
| 1973 | 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 | 0.43 | 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 | 0.41 | 0.42 | 0.43 | 0.45 | 0.50 | 0.55 | 0.60 | 0.65 | 0.68 | 0.72 | 0.81 | 0.93 | 0.97 | |
| 1970 | 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 | |
| 1969 | 0.37 | 0.38 | 0.38 | 0.40 | 0.44 | 0.49 | 0.53 | 0.57 | 0.60 | 0.64 | 0.72 | 0.83 | 0.86 | |
| 1968 | 0.35 | 0.36 | 0.37 | 0.39 | 0.43 | 0.47 | 0.51 | 0.55 | 0.58 | 0.61 | 0.69 | 0.79 | 0.82 | |
| 1967 | 0.34 | 0.35 | 0.35 | 0.37 | 0.41 | 0.45 | 0.49 | 0.53 | 0.56 | 0.59 | 0.66 | 0.76 | 0.79 | |

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

| Year of Unknown Cost | Year of Known Cost | | | | |
|-----------------------------------|---------------------------|------|------|------|------|
| | 1971 | 1970 | 1969 | 1968 | 1967 |
| 1971 | 1.00 | | | | |
| 1970 | 0.94 | 1.00 | | | |
| 1969 | 0.89 | 0.94 | 1.00 | | |
| 1968 | 0.85 | 0.90 | 0.96 | 1.00 | |
| 1967 | 0.82 | 0.87 | 0.92 | 0.96 | 1.00 |

PROPOSED

Heavy Equipment

A 50 percent wholesale factor is used for heavy equipment.

| YEAR NEW/ ACQUIRED | TREND FACTOR | % GOOD | WHOLESALE FACTOR | WHOLESALE TRENDED % GOOD |
|-----------------------------|--------------------|--------|---------------------|--------------------------------|
| 2022 <u>2023</u> | 1.000 | 100 | 50 | 50 |
| 2021 <u>2022</u> | 1.000 | 97 | 50 | 49 |
| 2020 <u>2021</u> | 1.045 <u>1.122</u> | 93 | 50 | 49 <u>52</u> |
| 2019 <u>2020</u> | 1.055 <u>1.200</u> | 90 | 50 | 47 <u>54</u> |
| 2018 <u>2019</u> | 1.092 <u>1.213</u> | 86 | 50 | 47 <u>52</u> |
| 2017 <u>2018</u> | 1.117 <u>1.255</u> | 82 | 50 | 46 <u>51</u> |
| 2016 <u>2017</u> | 1.135 <u>1.284</u> | 78 | 50 | 44 <u>50</u> |
| 2015 <u>2016</u> | 1.133 <u>1.304</u> | 74 | 50 | 42 <u>48</u> |
| 2014 <u>2015</u> | 1.147 <u>1.303</u> | 70 | 50 | 40 <u>46</u> |
| 2013 <u>2014</u> | 1.163 <u>1.318</u> | 65 | 50 | 38 <u>43</u> |
| 2012 <u>2013</u> | 1.185 <u>1.336</u> | 60 | 50 | 36 <u>40</u> |
| 2011 <u>2012</u> | 1.224 <u>1.362</u> | 55 | 50 | 34 <u>37</u> |
| 2010 <u>2011</u> | 1.259 <u>1.407</u> | 50 | 50 | 34 <u>35</u> |
| 2009 <u>2010</u> | 1.254 <u>1.447</u> | 45 | 50 | 28 <u>33</u> |
| 2008 <u>2009</u> | 1.291 <u>1.442</u> | 40 | 50 | 26 <u>29</u> |
| 2007 <u>2008</u> | 1.332 <u>1.484</u> | 35 | 50 | 23 <u>26</u> |
| 2006 <u>2007</u> | 1.380 <u>1.531</u> | 31 | 50 | 24 <u>24</u> |
| 2005 <u>2006</u> | 1.442 <u>1.586</u> | 27 | 50 | 19 <u>21</u> |
| 2004 <u>2005</u> | 1.540 <u>1.657</u> | 24 | 50 | 18 <u>20</u> |
| 2003 <u>2004</u> | 1.585 <u>1.770</u> | 22 | 50 | 17 <u>19</u> |
| 2002 <u>2003</u> | 1.609 <u>1.821</u> | 21 | 50 | 17 <u>19</u> |
| older | 1.622 <u>1.850</u> | 20 | 50 | 16 <u>18</u> |

Heavy Equipment Trend-Up Chart

| Year | Trend Factor |
|-------------|---------------------------------|
| 2022 | <u>2389.2</u> |
| 2021 | 2078.8 <u>2129.7</u> |
| 2020 | 1990.2 |
| 2019 | 1969.6 |
| 2018 | 1903.2 |
| 2017 | 1860.8 |
| 2016 | 1831.9 |
| 2015 | 1834.1 |
| 2014 | 1812.5 |
| 2013 | 1788.0 |
| 2012 | 1754.3 |
| 2011 | 1698.1 |
| 2010 | 1650.9 |
| 2009 | 1657.3 |
| 2008 | 1609.6 |
| 2007 | 1560.1 |
| 2006 | 1506.6 |
| 2005 | 1441.9 |
| 2004 | 1349.7 |
| 2003 | 1311.7 |
| 2002 | 1291.6 |
| 2001 | 1281.5 |
| 2000 | 1274.0 |
| 1999 | 1252.1 |
| 1998 | 1242.2 |
| 1997 | 1228.3 |
| 1996 | 1204.6 |
| 1995 | 1185.1 |
| 1994 | 1153.4 |
| 1993 | 1125.2 |
| 1992 | 1095.3 |

| Year | Trend Factor |
|-------------|--------------|
| 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 |
| 1962 | 250.3 |
| 1961 | 248.9 |
| 1960 | 246.2 |

Heavy Equipment Trend-Down Chart (continued)

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | |
|----------------------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| 2023 | 1.00 | | | | | | | | | | | | |
| 2022 | | 1.00 | | | | | | | | | | | |
| 2021 | | 0.89 | 1.00 | | | | | | | | | | |
| 2020 | | 0.83 | 0.96 | 1.00 | | | | | | | | | |
| 2019 | | 0.82 | 0.95 | 0.99 | 1.00 | | | | | | | | |
| 2018 | | 0.80 | 0.92 | 0.96 | 0.97 | 1.00 | | | | | | | |
| 2017 | | 0.78 | 0.90 | 0.94 | 0.95 | 0.98 | 1.00 | | | | | | |
| 2016 | | 0.77 | 0.88 | 0.92 | 0.93 | 0.97 | 0.99 | 1.00 | | | | | |
| 2015 | | 0.77 | 0.88 | 0.92 | 0.93 | 0.97 | 0.99 | 1.00 | 1.00 | | | | |
| 2014 | | 0.76 | 0.87 | 0.91 | 0.92 | 0.96 | 0.98 | 0.99 | 0.99 | 1.00 | | | |
| 2013 | | 0.75 | 0.86 | 0.90 | 0.91 | 0.94 | 0.96 | 0.98 | 0.97 | 0.99 | 1.00 | | |
| 2012 | | 0.73 | 0.84 | 0.88 | 0.89 | 0.93 | 0.95 | 0.96 | 0.96 | 0.97 | 0.98 | 1.00 | |
| 2011 | | 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 | | 0.69 | 0.79 | 0.83 | 0.84 | 0.87 | 0.89 | 0.90 | 0.90 | 0.91 | 0.93 | 0.94 | 0.98 |
| 2009 | | 0.69 | 0.80 | 0.83 | 0.84 | 0.88 | 0.89 | 0.91 | 0.90 | 0.92 | 0.93 | 0.95 | 0.95 |
| 2008 | | 0.67 | 0.77 | 0.81 | 0.82 | 0.85 | 0.87 | 0.88 | 0.88 | 0.89 | 0.90 | 0.92 | 0.92 |
| 2007 | | 0.65 | 0.75 | 0.79 | 0.79 | 0.82 | 0.84 | 0.85 | 0.85 | 0.86 | 0.87 | 0.89 | 0.89 |
| 2006 | | 0.63 | 0.72 | 0.76 | 0.77 | 0.80 | 0.81 | 0.82 | 0.82 | 0.83 | 0.84 | 0.86 | 0.85 |
| 2005 | | 0.60 | 0.69 | 0.73 | 0.73 | 0.76 | 0.78 | 0.79 | 0.79 | 0.80 | 0.81 | 0.82 | 0.80 |
| 2004 | | 0.56 | 0.65 | 0.68 | 0.69 | 0.71 | 0.73 | 0.74 | 0.74 | 0.75 | 0.76 | 0.77 | 0.78 |
| 2003 | | 0.55 | 0.63 | 0.66 | 0.67 | 0.69 | 0.71 | 0.72 | 0.71 | 0.73 | 0.74 | 0.75 | 0.77 |
| 2002 | | 0.54 | 0.62 | 0.65 | 0.66 | 0.68 | 0.70 | 0.71 | 0.70 | 0.71 | 0.72 | 0.74 | 0.76 |
| 2001 | | 0.54 | 0.62 | 0.64 | 0.65 | 0.68 | 0.69 | 0.70 | 0.70 | 0.71 | 0.72 | 0.73 | 0.75 |
| 2000 | | 0.53 | 0.61 | 0.64 | 0.65 | 0.67 | 0.69 | 0.70 | 0.69 | 0.70 | 0.71 | 0.73 | 0.74 |
| 1999 | | 0.52 | 0.60 | 0.63 | 0.64 | 0.66 | 0.67 | 0.68 | 0.68 | 0.69 | 0.70 | 0.72 | 0.74 |
| 1998 | | 0.52 | 0.60 | 0.63 | 0.63 | 0.66 | 0.67 | 0.68 | 0.68 | 0.69 | 0.70 | 0.71 | 0.73 |
| 1997 | | 0.51 | 0.59 | 0.62 | 0.62 | 0.65 | 0.66 | 0.67 | 0.67 | 0.68 | 0.69 | 0.70 | 0.71 |
| 1996 | | 0.50 | 0.58 | 0.61 | 0.61 | 0.64 | 0.65 | 0.66 | 0.66 | 0.67 | 0.68 | 0.69 | 0.70 |
| 1995 | | 0.50 | 0.57 | 0.60 | 0.60 | 0.63 | 0.64 | 0.65 | 0.65 | 0.66 | 0.66 | 0.68 | 0.68 |
| 1994 | | 0.48 | 0.55 | 0.58 | 0.59 | 0.61 | 0.62 | 0.63 | 0.63 | 0.64 | 0.65 | 0.66 | 0.67 |
| 1993 | | 0.47 | 0.54 | 0.57 | 0.57 | 0.59 | 0.61 | 0.62 | 0.61 | 0.62 | 0.63 | 0.64 | 0.65 |
| 1992 | | 0.46 | 0.53 | 0.55 | 0.56 | 0.58 | 0.59 | 0.60 | 0.60 | 0.61 | 0.61 | 0.63 | 0.64 |
| 1991 | | 0.45 | 0.52 | 0.54 | 0.55 | 0.57 | 0.58 | 0.59 | 0.59 | 0.59 | 0.60 | 0.61 | 0.62 |
| 1990 | | 0.44 | 0.51 | 0.53 | 0.53 | 0.55 | 0.57 | 0.57 | 0.57 | 0.58 | 0.59 | 0.60 | 0.60 |
| 1989 | | 0.43 | 0.49 | 0.51 | 0.52 | 0.54 | 0.55 | 0.56 | 0.55 | 0.56 | 0.57 | 0.58 | 0.58 |
| 1988 | | 0.41 | 0.47 | 0.49 | 0.49 | 0.51 | 0.52 | 0.53 | 0.53 | 0.54 | 0.54 | 0.55 | 0.56 |
| 1987 | | 0.39 | 0.45 | 0.47 | 0.48 | 0.50 | 0.51 | 0.51 | 0.51 | 0.52 | 0.53 | 0.54 | 0.55 |
| 1986 | | 0.39 | 0.45 | 0.47 | 0.47 | 0.49 | 0.50 | 0.51 | 0.51 | 0.51 | 0.52 | 0.53 | 0.54 |
| 1985 | | 0.38 | 0.44 | 0.46 | 0.47 | 0.49 | 0.50 | 0.50 | 0.50 | 0.51 | 0.52 | 0.53 | 0.54 |
| 1984 | | 0.38 | 0.44 | 0.46 | 0.46 | 0.48 | 0.49 | 0.50 | 0.50 | 0.50 | 0.51 | 0.52 | 0.53 |
| 1983 | | 0.37 | 0.43 | 0.45 | 0.45 | 0.47 | 0.48 | 0.49 | 0.49 | 0.49 | 0.50 | 0.51 | 0.52 |
| 1982 | | 0.36 | 0.42 | 0.44 | 0.44 | 0.46 | 0.47 | 0.48 | 0.48 | 0.48 | 0.49 | 0.50 | 0.49 |
| 1981 | | 0.34 | 0.40 | 0.41 | 0.42 | 0.44 | 0.44 | 0.45 | 0.45 | 0.46 | 0.46 | 0.47 | 0.44 |
| 1980 | | 0.31 | 0.36 | 0.37 | 0.38 | 0.39 | 0.40 | 0.40 | 0.40 | 0.41 | 0.41 | 0.42 | 0.40 |
| 1979 | | 0.28 | 0.32 | 0.34 | 0.34 | 0.35 | 0.36 | 0.37 | 0.36 | 0.37 | 0.38 | 0.38 | 0.36 |
| 1978 | | 0.26 | 0.29 | 0.31 | 0.31 | 0.32 | 0.33 | 0.33 | 0.33 | 0.34 | 0.34 | 0.35 | 0.34 |
| 1977 | | 0.24 | 0.27 | 0.29 | 0.29 | 0.30 | 0.31 | 0.31 | 0.31 | 0.31 | 0.32 | 0.32 | 0.32 |
| 1976 | | 0.22 | 0.26 | 0.27 | 0.27 | 0.28 | 0.29 | 0.29 | 0.29 | 0.30 | 0.30 | 0.31 | 0.30 |
| 1975 | | 0.21 | 0.24 | 0.25 | 0.26 | 0.27 | 0.27 | 0.28 | 0.27 | 0.28 | 0.28 | 0.29 | 0.26 |
| 1974 | | 0.18 | 0.21 | 0.22 | 0.22 | 0.23 | 0.23 | 0.24 | 0.24 | 0.24 | 0.24 | 0.25 | 0.22 |
| 1973 | | 0.16 | 0.18 | 0.19 | 0.19 | 0.20 | 0.20 | 0.21 | 0.20 | 0.21 | 0.21 | 0.21 | 0.22 |
| 1972 | | 0.15 | 0.17 | 0.18 | 0.18 | 0.19 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.21 | 0.21 |
| 1971 | | 0.15 | 0.17 | 0.18 | 0.18 | 0.19 | 0.19 | 0.19 | 0.19 | 0.19 | 0.20 | 0.20 | 0.20 |
| 1970 | | 0.14 | 0.16 | 0.17 | 0.17 | 0.17 | 0.18 | 0.18 | 0.18 | 0.18 | 0.19 | 0.19 | 0.18 |
| 1969 | | 0.13 | 0.15 | 0.16 | 0.16 | 0.16 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.18 | 0.18 |
| 1968 | | 0.12 | 0.14 | 0.15 | 0.15 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.17 | 0.17 | 0.17 |
| 1967 | - | - | 0.14 | 0.14 | 0.14 | 0.15 | 0.15 | 0.15 | 0.15 | 0.16 | 0.16 | 0.16 | 0.16 |

Heavy Equipment Trend-Down Chart (continued)

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | |
|----------------------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 |
| 2010 | 1.00 | | | | | | | | | | | | |
| 2009 | 0.98 | 1.00 | | | | | | | | | | | |
| 2008 | 0.95 | 0.97 | 1.00 | | | | | | | | | | |
| 2007 | 0.91 | 0.94 | 0.98 | 1.00 | | | | | | | | | |
| 2006 | 0.88 | 0.91 | 0.94 | 0.97 | 1.00 | | | | | | | | |
| 2005 | 0.82 | 0.87 | 0.90 | 0.93 | 0.96 | 1.00 | | | | | | | |
| 2004 | 0.80 | 0.81 | 0.85 | 0.87 | 0.90 | 0.94 | 1.00 | | | | | | |
| 2003 | 0.78 | 0.79 | 0.82 | 0.84 | 0.88 | 0.91 | 0.98 | 1.00 | | | | | |
| 2002 | 0.78 | 0.78 | 0.81 | 0.83 | 0.86 | 0.90 | 0.97 | 0.99 | 1.00 | | | | |
| 2001 | 0.77 | 0.77 | 0.80 | 0.82 | 0.86 | 0.89 | 0.96 | 0.98 | 0.99 | 1.00 | | | |
| 2000 | 0.76 | 0.77 | 0.80 | 0.82 | 0.85 | 0.89 | 0.95 | 0.97 | 0.99 | 0.99 | 1.00 | | |
| 1999 | 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 | 0.75 | 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 | 0.73 | 0.74 | 0.77 | 0.79 | 0.82 | 0.86 | 0.92 | 0.94 | 0.95 | 0.96 | 0.97 | 0.98 | 0.99 |
| 1996 | 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 |
| 1995 | 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 |
| 1994 | 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 |
| 1993 | 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 |
| 1992 | 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 |
| 1991 | 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 |
| 1990 | 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 |
| 1989 | 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 |
| 1988 | 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 |
| 1987 | 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 |
| 1986 | 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 |
| 1985 | 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 |
| 1984 | 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 |
| 1983 | 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 |
| 1982 | 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 |
| 1981 | 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 |
| 1980 | 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 |
| 1979 | 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 |
| 1978 | 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 |
| 1977 | 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 |
| 1976 | 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 |
| 1975 | 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 |
| 1974 | 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 |
| 1973 | 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 |
| 1972 | 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 |
| 1971 | 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 |
| 1970 | 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 |
| 1969 | 0.18 | 0.19 | 0.20 | 0.20 | 0.21 | 0.22 | 0.23 | 0.24 | 0.24 | 0.24 | 0.25 | 0.25 | 0.25 |
| 1968 | 0.17 | 0.18 | 0.19 | 0.19 | 0.20 | 0.21 | 0.22 | 0.23 | 0.23 | 0.23 | 0.23 | 0.24 | 0.24 |
| 1967 | 0.17 | 0.17 | 0.18 | 0.18 | 0.19 | 0.20 | 0.21 | 0.22 | 0.22 | 0.22 | 0.22 | 0.23 | 0.23 |

Heavy Equipment Trend-Down Chart (continued)

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | | |
|----------------------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 | 1991 | 1990 | 1989 | 1988 | 1987 | 1986 | 1985 | |
| 1997 | 1.00 | | | | | | | | | | | | | |
| 1996 | 0.98 | 1.00 | | | | | | | | | | | | |
| 1995 | 0.97 | 0.99 | 1.00 | | | | | | | | | | | |
| 1994 | 0.94 | 0.96 | 0.98 | 1.00 | | | | | | | | | | |
| 1993 | 0.92 | 0.94 | 0.95 | 0.98 | 1.00 | | | | | | | | | |
| 1992 | 0.89 | 0.91 | 0.93 | 0.95 | 0.97 | 1.00 | | | | | | | | |
| 1991 | 0.88 | 0.89 | 0.91 | 0.94 | 0.96 | 0.99 | 1.00 | | | | | | | |
| 1990 | 0.86 | 0.87 | 0.89 | 0.91 | 0.93 | 0.96 | 0.98 | 1.00 | | | | | | |
| 1989 | 0.83 | 0.85 | 0.86 | 0.89 | 0.90 | 0.93 | 0.95 | 0.97 | 1.00 | | | | | |
| 1988 | 0.79 | 0.81 | 0.82 | 0.84 | 0.86 | 0.89 | 0.91 | 0.92 | 0.95 | 1.00 | | | | |
| 1987 | 0.77 | 0.78 | 0.80 | 0.82 | 0.84 | 0.86 | 0.88 | 0.90 | 0.92 | 0.97 | 1.00 | | | |
| 1986 | 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 | 0.75 | 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 | 0.74 | 0.76 | 0.77 | 0.79 | 0.81 | 0.83 | 0.85 | 0.87 | 0.89 | 0.94 | 0.97 | 0.98 | 0.99 | |
| 1983 | 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 | |
| 1982 | 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 | |
| 1981 | 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 | |
| 1980 | 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 | |
| 1979 | 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 | |
| 1978 | 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 | |
| 1977 | 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 | |
| 1976 | 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 | |
| 1975 | 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 | |
| 1974 | 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 | |
| 1973 | 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 | |
| 1972 | 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 | |
| 1971 | 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 | |
| 1970 | 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 | |
| 1969 | 0.25 | 0.26 | 0.26 | 0.27 | 0.28 | 0.29 | 0.29 | 0.30 | 0.31 | 0.32 | 0.33 | 0.34 | 0.34 | |
| 1968 | 0.24 | 0.25 | 0.25 | 0.26 | 0.26 | 0.27 | 0.28 | 0.28 | 0.29 | 0.31 | 0.32 | 0.32 | 0.32 | |
| 1967 | 0.23 | 0.24 | 0.24 | 0.25 | 0.25 | 0.26 | 0.26 | 0.27 | 0.28 | 0.29 | 0.30 | 0.31 | 0.31 | |

Heavy Equipment Trend-Down Chart (continued)

| Year of Unknown Cost | Year of Known Cost | | | | | | | | | | | | | |
|----------------------|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| | 1984 | 1983 | 1982 | 1981 | 1980 | 1979 | 1978 | 1977 | 1976 | 1975 | 1974 | 1973 | 1972 | |
| 1984 | 1.00 | | | | | | | | | | | | | |
| 1983 | 0.98 | 1.00 | | | | | | | | | | | | |
| 1982 | 0.96 | 0.98 | 1.00 | | | | | | | | | | | |
| 1981 | 0.91 | 0.92 | 0.95 | 1.00 | | | | | | | | | | |
| 1980 | 0.81 | 0.83 | 0.85 | 0.90 | 1.00 | | | | | | | | | |
| 1979 | 0.74 | 0.75 | 0.77 | 0.81 | 0.91 | 1.00 | | | | | | | | |
| 1978 | 0.67 | 0.68 | 0.70 | 0.74 | 0.83 | 0.91 | 1.00 | | | | | | | |
| 1977 | 0.62 | 0.64 | 0.65 | 0.69 | 0.77 | 0.85 | 0.93 | 1.00 | | | | | | |
| 1976 | 0.59 | 0.60 | 0.62 | 0.65 | 0.73 | 0.80 | 0.88 | 0.95 | 1.00 | | | | | |
| 1975 | 0.56 | 0.57 | 0.58 | 0.61 | 0.68 | 0.75 | 0.83 | 0.89 | 0.94 | 1.00 | | | | |
| 1974 | 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 | 0.42 | 0.43 | 0.46 | 0.51 | 0.56 | 0.61 | 0.66 | 0.70 | 0.74 | 0.86 | 1.00 | | |
| 1972 | 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 | 0.39 | 0.39 | 0.40 | 0.43 | 0.47 | 0.52 | 0.57 | 0.62 | 0.65 | 0.70 | 0.81 | 0.93 | 0.97 | |
| 1970 | 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 | |
| 1969 | 0.34 | 0.35 | 0.36 | 0.38 | 0.42 | 0.47 | 0.51 | 0.55 | 0.58 | 0.62 | 0.72 | 0.83 | 0.86 | |
| 1968 | 0.33 | 0.33 | 0.34 | 0.36 | 0.40 | 0.44 | 0.49 | 0.52 | 0.55 | 0.59 | 0.68 | 0.79 | 0.82 | |
| 1967 | 0.31 | 0.32 | 0.33 | 0.34 | 0.38 | 0.42 | 0.46 | 0.50 | 0.53 | 0.56 | 0.65 | 0.75 | 0.78 | |

Heavy Equipment Trend-Down Chart (continued)

| Year of Unknown Cost | Year of Known Cost | | | | |
|-----------------------------------|---------------------------|------|------|------|------|
| | 1971 | 1970 | 1969 | 1968 | 1967 |
| 1971 | 1.00 | | | | |
| 1970 | 0.94 | 1.00 | | | |
| 1969 | 0.89 | 0.94 | 1.00 | | |
| 1968 | 0.85 | 0.90 | 0.95 | 1.00 | |
| 1967 | 0.81 | 0.86 | 0.91 | 0.95 | 1.00 |

PROPOSED

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 Benefication | 44 | (21) | 10 |

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| Industry Description | Industry Table | Trend Table | Expected Life |
|-----------------------------|----------------|-------------|---------------|
| Logging Equipment | 45 | (18) | 6 |
| Meat Packing | 46 | (19) | 12 |
| Metal Fabrication | 47 | (20) | 12 |
| Metal Machining & Milling | 48 | (20) | 15 |
| Metal Working | 49 | (20) | 12 |
| Mining & Milling | 50 | (21) | 10 |
| Natural Gas Processing | 51 | (23) | 14 |
| Nonferrous Smelting | 52 | (21) | 14 |
| Oil Refining | 53 | (23) | 16 |
| Open Pit Mining/Quarrying | 54 | (21) | 10 |
| Ore Milling/Concentrating | 55 | (21) | 10 |
| Oxygen Generation | 56 | (7) | 10 |
| Paint Manufacturing | 57 | (22) | 10 |
| Peat Moss/Compost Plant | 58 | (30) | 10 |
| Petroleum | 59 | (23) | 16 |
| Phosphate Benefication | 60 | (21) | 10 |
| Plastic Products Mfg. | 61 | (32) | 11 |
| Pole Treating Equipment | 62 | (18) | 10 |
| Polystyrene | 63 | (32) | 11 |
| Printing | 64 | (24) | 11 |
| Pulp & Paper Mfg | 65 | (25) | 13 |
| Refrigeration | 66 | (26) | 10 |
| Rifle Manufacturing | 67 | (20) | 12 |
| Rubber & Vulcanizing | 68 | (27) | 14 |
| Sawmill Equipment | 69 | (18) | 10 |
| Seed Treating & Cleaning | 70 | (14) | 17 |
| Stationary Asphalt Plant | 71 | (6) | 15 |
| Steam Power Generation | 72 | (28) | 19 |
| Stone Products | 73 | (21) | 15 |
| Sugar Refinery | 74 | (23) | 18 |
| Sulphur Manufacturing | 75 | (23) | 10 |
| Talc Benefication | 76 | (21) | 10 |
| Textile Fabrication | 77 | (29) | 10 |
| Underground Mining | 78 | (21) | 10 |
| Vegetable Oil Extraction | 79 | (14) | 18 |
| Vermiculite Processing | 80 | (21) | 10 |
| Warehousing | 81 | (30) | 10 |
| Wood Pellet Plant | 82 | (14) | 10 |
| Woodworking | 83 | (31) | 10 |
| Glass Manufacturing | 84 | (32) | 14 |
| Wood Products, | 85 | (31) | 10 |
| Silicon Processing | 86 | (23) | 16 |
| Renewable Energy Generation | 87 | (11) | 19 |

Note: Lab equipment is included in its related industry's table at 10-year life expectancy.

Industrial Machinery and Equipment Trend Factors

| | TABLE 1 | TABLE 2 | TABLE 3 | TABLE 4 | TABLE 5 | TABLE 6 | TABLE 7 | TABLE 8 |
|------------------|---------------|-------------|-------------|-------------|----------------|-------------|---------------|-------------|
| YEAR | Airplane Mfg. | Baking | Bottling | Brew/Dis. | Candy Confect. | Cement Mfg. | Chemical Mfg. | Clay Mfg. |
| 2021 <u>2022</u> | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| 2020 <u>2021</u> | 1.057 1.181 | 1.050 1.164 | 1.057 1.175 | 1.050 1.163 | 1.046 1.160 | 1.047 1.178 | 1.049 1.181 | 1.044 1.165 |
| 2019 <u>2020</u> | 1.054 1.295 | 1.056 1.260 | 1.060 1.287 | 1.058 1.260 | 1.054 1.250 | 1.055 1.278 | 1.054 1.286 | 1.050 1.251 |
| 2018 <u>2019</u> | 1.090 1.292 | 1.093 1.267 | 1.102 1.291 | 1.103 1.270 | 1.092 1.259 | 1.103 1.287 | 1.100 1.292 | 1.096 1.261 |
| 2017 <u>2018</u> | 1.129 1.336 | 1.133 1.312 | 1.140 1.341 | 1.135 1.324 | 1.131 1.304 | 1.136 1.346 | 1.131 1.348 | 1.130 1.316 |
| 2016 <u>2017</u> | 1.153 1.384 | 1.159 1.361 | 1.160 1.387 | 1.150 1.363 | 1.156 1.352 | 1.155 1.386 | 1.145 1.386 | 1.152 1.357 |
| 2015 <u>2016</u> | 1.136 1.414 | 1.150 1.391 | 1.146 1.412 | 1.143 1.381 | 1.148 1.381 | 1.147 1.409 | 1.133 1.403 | 1.147 1.384 |
| 2014 <u>2015</u> | 1.140 1.392 | 1.162 1.380 | 1.156 1.395 | 1.155 1.373 | 1.161 1.371 | 1.156 1.400 | 1.143 1.389 | 1.158 1.378 |
| 2013 <u>2014</u> | 1.151 1.398 | 1.178 1.395 | 1.170 1.407 | 1.171 1.387 | 1.178 1.387 | 1.171 1.410 | 1.156 1.400 | 1.174 1.390 |
| 2012 <u>2013</u> | 1.152 1.411 | 1.189 1.414 | 1.175 1.424 | 1.181 1.406 | 1.189 1.407 | 1.182 1.428 | 1.158 1.417 | 1.187 1.409 |
| 2011 <u>2012</u> | 1.186 1.412 | 1.222 1.427 | 1.208 1.431 | 1.212 1.418 | 1.223 1.421 | 1.223 1.442 | 1.190 1.419 | 1.226 1.426 |
| 2010 <u>2011</u> | 1.230 1.454 | 1.262 1.467 | 1.247 1.470 | 1.246 1.456 | 1.262 1.461 | 1.257 1.492 | 1.222 1.458 | 1.262 1.472 |
| 2009 <u>2010</u> | 1.210 1.508 | 1.252 1.515 | 1.235 1.518 | 1.238 1.496 | 1.254 1.508 | 1.244 1.534 | 1.205 1.497 | 1.253 1.516 |
| 2008 <u>2009</u> | 1.245 1.483 | 1.283 1.503 | 1.267 1.504 | 1.274 1.487 | 1.284 1.499 | 1.297 1.513 | 1.247 1.476 | 1.310 1.505 |
| 2007 <u>2008</u> | 1.295 1.525 | 1.335 1.540 | 1.323 1.543 | 1.330 1.529 | 1.337 1.534 | 1.355 1.582 | 1.304 1.528 | 1.367 1.574 |
| 2006 <u>2007</u> | 1.367 1.588 | 1.429 1.602 | 1.403 1.611 | 1.410 1.597 | 1.435 1.597 | 1.426 1.652 | 1.380 1.597 | 1.440 1.641 |
| 2005 <u>2006</u> | 1.439 1.676 | 1.495 1.716 | 1.475 1.708 | 1.482 1.692 | 1.501 1.715 | 1.496 1.739 | 1.450 1.691 | 1.509 1.730 |
| 2004 <u>2005</u> | 1.557 1.763 | 1.608 1.795 | 1.599 1.795 | 1.601 1.779 | 1.613 1.793 | 1.626 1.825 | 1.573 1.777 | 1.629 1.812 |
| 2003 <u>2004</u> | 1.617 1.909 | 1.669 1.930 | 1.658 1.946 | 1.656 1.922 | 1.671 1.927 | 1.691 1.984 | 1.628 1.928 | 1.687 1.956 |
| 2002 <u>2003</u> | 1.646 1.981 | 1.697 2.003 | 1.687 2.018 | 1.686 1.988 | 1.699 1.996 | 1.726 2.062 | 1.661 1.995 | 1.720 2.026 |

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

| | 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 |
| <u>2021</u> <u>2022</u> | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| <u>2020</u> <u>2021</u> | <u>1.045</u> <u>1.122</u> | <u>1.047</u> <u>1.150</u> | <u>1.066</u> <u>1.207</u> | <u>1.062</u> <u>1.198</u> | <u>1.054</u> <u>1.166</u> | <u>1.049</u> <u>1.161</u> | <u>1.055</u> <u>1.153</u> | <u>1.062</u> <u>1.137</u> |
| <u>2019</u> <u>2020</u> | <u>1.055</u> <u>1.200</u> | <u>1.057</u> <u>1.238</u> | <u>1.064</u> <u>1.343</u> | <u>1.056</u> <u>1.326</u> | <u>1.056</u> <u>1.265</u> | <u>1.054</u> <u>1.256</u> | <u>1.062</u> <u>1.254</u> | <u>1.069</u> <u>1.245</u> |
| <u>2018</u> <u>2019</u> | <u>1.092</u> <u>1.213</u> | <u>1.096</u> <u>1.250</u> | <u>1.094</u> <u>1.336</u> | <u>1.089</u> <u>1.318</u> | <u>1.093</u> <u>1.271</u> | <u>1.094</u> <u>1.263</u> | <u>1.097</u> <u>1.262</u> | <u>1.103</u> <u>1.253</u> |
| <u>2017</u> <u>2018</u> | <u>1.117</u> <u>1.255</u> | <u>1.133</u> <u>1.296</u> | <u>1.140</u> <u>1.377</u> | <u>1.134</u> <u>1.360</u> | <u>1.135</u> <u>1.316</u> | <u>1.129</u> <u>1.307</u> | <u>1.139</u> <u>1.303</u> | <u>1.146</u> <u>1.293</u> |
| <u>2016</u> <u>2017</u> | <u>1.135</u> <u>1.284</u> | <u>1.154</u> <u>1.341</u> | <u>1.167</u> <u>1.436</u> | <u>1.161</u> <u>1.416</u> | <u>1.161</u> <u>1.366</u> | <u>1.154</u> <u>1.352</u> | <u>1.165</u> <u>1.353</u> | <u>1.173</u> <u>1.343</u> |
| <u>2015</u> <u>2016</u> | <u>1.133</u> <u>1.304</u> | <u>1.146</u> <u>1.365</u> | <u>1.133</u> <u>1.469</u> | <u>1.134</u> <u>1.450</u> | <u>1.154</u> <u>1.398</u> | <u>1.144</u> <u>1.378</u> | <u>1.157</u> <u>1.384</u> | <u>1.170</u> <u>1.374</u> |
| <u>2014</u> <u>2015</u> | <u>1.147</u> <u>1.303</u> | <u>1.160</u> <u>1.355</u> | <u>1.129</u> <u>1.427</u> | <u>1.133</u> <u>1.416</u> | <u>1.164</u> <u>1.386</u> | <u>1.153</u> <u>1.367</u> | <u>1.171</u> <u>1.375</u> | <u>1.186</u> <u>1.370</u> |
| <u>2013</u> <u>2014</u> | <u>1.163</u> <u>1.318</u> | <u>1.176</u> <u>1.372</u> | <u>1.130</u> <u>1.421</u> | <u>1.139</u> <u>1.415</u> | <u>1.181</u> <u>1.401</u> | <u>1.168</u> <u>1.380</u> | <u>1.190</u> <u>1.392</u> | <u>1.206</u> <u>1.389</u> |
| <u>2012</u> <u>2013</u> | <u>1.185</u> <u>1.336</u> | <u>1.187</u> <u>1.391</u> | <u>1.117</u> <u>1.423</u> | <u>1.131</u> <u>1.422</u> | <u>1.194</u> <u>1.422</u> | <u>1.177</u> <u>1.398</u> | <u>1.204</u> <u>1.413</u> | <u>1.229</u> <u>1.414</u> |
| <u>2011</u> <u>2012</u> | <u>1.224</u> <u>1.362</u> | <u>1.220</u> <u>1.404</u> | <u>1.142</u> <u>1.407</u> | <u>1.160</u> <u>1.412</u> | <u>1.225</u> <u>1.434</u> | <u>1.214</u> <u>1.410</u> | <u>1.238</u> <u>1.431</u> | <u>1.264</u> <u>1.440</u> |
| <u>2010</u> <u>2011</u> | <u>1.259</u> <u>1.407</u> | <u>1.259</u> <u>1.443</u> | <u>1.205</u> <u>1.438</u> | <u>1.217</u> <u>1.449</u> | <u>1.266</u> <u>1.475</u> | <u>1.254</u> <u>1.450</u> | <u>1.278</u> <u>1.470</u> | <u>1.304</u> <u>1.481</u> |
| <u>2009</u> <u>2010</u> | <u>1.254</u> <u>1.447</u> | <u>1.254</u> <u>1.489</u> | <u>1.196</u> <u>1.517</u> | <u>1.200</u> <u>1.519</u> | <u>1.254</u> <u>1.524</u> | <u>1.240</u> <u>1.498</u> | <u>1.272</u> <u>1.518</u> | <u>1.304</u> <u>1.525</u> |
| <u>2008</u> <u>2009</u> | <u>1.294</u> <u>1.442</u> | <u>1.282</u> <u>1.483</u> | <u>1.200</u> <u>1.505</u> | <u>1.220</u> <u>1.499</u> | <u>1.287</u> <u>1.510</u> | <u>1.273</u> <u>1.486</u> | <u>1.297</u> <u>1.512</u> | <u>1.326</u> <u>1.524</u> |
| <u>2007</u> <u>2008</u> | <u>1.332</u> <u>1.484</u> | <u>1.336</u> <u>1.516</u> | <u>1.266</u> <u>1.511</u> | <u>1.279</u> <u>1.523</u> | <u>1.339</u> <u>1.550</u> | <u>1.328</u> <u>1.525</u> | <u>1.347</u> <u>1.541</u> | <u>1.372</u> <u>1.554</u> |
| <u>2006</u> <u>2007</u> | <u>1.380</u> <u>1.531</u> | <u>1.430</u> <u>1.580</u> | <u>1.374</u> <u>1.595</u> | <u>1.369</u> <u>1.597</u> | <u>1.435</u> <u>1.612</u> | <u>1.414</u> <u>1.590</u> | <u>1.434</u> <u>1.600</u> | <u>1.437</u> <u>1.608</u> |
| <u>2005</u> <u>2006</u> | <u>1.442</u> <u>1.586</u> | <u>1.504</u> <u>1.691</u> | <u>1.474</u> <u>1.726</u> | <u>1.453</u> <u>1.710</u> | <u>1.500</u> <u>1.727</u> | <u>1.486</u> <u>1.694</u> | <u>1.497</u> <u>1.704</u> | <u>1.496</u> <u>1.683</u> |
| <u>2004</u> <u>2005</u> | <u>1.540</u> <u>1.657</u> | <u>1.615</u> <u>1.775</u> | <u>1.609</u> <u>1.852</u> | <u>1.584</u> <u>1.815</u> | <u>1.616</u> <u>1.805</u> | <u>1.604</u> <u>1.780</u> | <u>1.605</u> <u>1.778</u> | <u>1.597</u> <u>1.753</u> |
| <u>2003</u> <u>2004</u> | <u>1.585</u> <u>1.770</u> | <u>1.674</u> <u>1.910</u> | <u>1.683</u> <u>2.026</u> | <u>1.654</u> <u>1.978</u> | <u>1.678</u> <u>1.946</u> | <u>1.663</u> <u>1.921</u> | <u>1.664</u> <u>1.907</u> | <u>1.652</u> <u>1.871</u> |
| <u>2002</u> <u>2003</u> | <u>1.609</u> <u>1.821</u> | <u>1.699</u> <u>1.977</u> | <u>1.714</u> <u>2.119</u> | <u>1.679</u> <u>2.062</u> | <u>1.708</u> <u>2.020</u> | <u>1.694</u> <u>1.992</u> | <u>1.694</u> <u>1.977</u> | <u>1.677</u> <u>1.936</u> |

*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 |
| <u>2024</u> <u>2022</u> | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| <u>2020</u> <u>2021</u> | <u>4.052</u> <u>1.169</u> | <u>4.055</u> <u>1.155</u> | <u>4.042</u> <u>1.152</u> | <u>4.044</u> <u>1.183</u> | <u>4.054</u> <u>1.146</u> | <u>4.052</u> <u>1.175</u> | <u>4.043</u> <u>1.168</u> | <u>4.050</u> <u>1.158</u> |
| <u>2019</u> <u>2020</u> | <u>4.055</u> <u>1.272</u> | <u>4.055</u> <u>1.259</u> | <u>4.054</u> <u>1.234</u> | <u>4.044</u> <u>1.281</u> | <u>4.068</u> <u>1.242</u> | <u>4.057</u> <u>1.280</u> | <u>4.046</u> <u>1.260</u> | <u>4.049</u> <u>1.256</u> |
| <u>2018</u> <u>2019</u> | <u>4.093</u> <u>1.276</u> | <u>4.089</u> <u>1.259</u> | <u>4.089</u> <u>1.244</u> | <u>4.079</u> <u>1.278</u> | <u>4.117</u> <u>1.262</u> | <u>4.099</u> <u>1.286</u> | <u>4.088</u> <u>1.263</u> | <u>4.078</u> <u>1.254</u> |
| <u>2017</u> <u>2018</u> | <u>4.132</u> <u>1.322</u> | <u>4.123</u> <u>1.300</u> | <u>4.126</u> <u>1.289</u> | <u>4.116</u> <u>1.325</u> | <u>4.154</u> <u>1.319</u> | <u>4.136</u> <u>1.337</u> | <u>4.115</u> <u>1.315</u> | <u>4.114</u> <u>1.289</u> |
| <u>2016</u> <u>2017</u> | <u>4.156</u> <u>1.370</u> | <u>4.146</u> <u>1.341</u> | <u>4.150</u> <u>1.333</u> | <u>4.144</u> <u>1.370</u> | <u>4.174</u> <u>1.360</u> | <u>4.157</u> <u>1.383</u> | <u>4.127</u> <u>1.347</u> | <u>4.136</u> <u>1.332</u> |
| <u>2015</u> <u>2016</u> | <u>4.145</u> <u>1.398</u> | <u>4.134</u> <u>1.368</u> | <u>4.146</u> <u>1.361</u> | <u>4.126</u> <u>1.400</u> | <u>4.168</u> <u>1.383</u> | <u>4.146</u> <u>1.409</u> | <u>4.115</u> <u>1.361</u> | <u>4.123</u> <u>1.358</u> |
| <u>2014</u> <u>2015</u> | <u>4.155</u> <u>1.385</u> | <u>4.142</u> <u>1.353</u> | <u>4.164</u> <u>1.356</u> | <u>4.134</u> <u>1.381</u> | <u>4.182</u> <u>1.380</u> | <u>4.155</u> <u>1.395</u> | <u>4.124</u> <u>1.347</u> | <u>4.127</u> <u>1.343</u> |
| <u>2013</u> <u>2014</u> | <u>4.170</u> <u>1.397</u> | <u>4.155</u> <u>1.363</u> | <u>4.179</u> <u>1.374</u> | <u>4.143</u> <u>1.388</u> | <u>4.199</u> <u>1.396</u> | <u>4.170</u> <u>1.406</u> | <u>4.137</u> <u>1.358</u> | <u>4.136</u> <u>1.348</u> |
| <u>2012</u> <u>2013</u> | <u>4.179</u> <u>1.415</u> | <u>4.167</u> <u>1.379</u> | <u>4.193</u> <u>1.396</u> | <u>4.143</u> <u>1.403</u> | <u>4.222</u> <u>1.416</u> | <u>4.176</u> <u>1.424</u> | <u>4.144</u> <u>1.373</u> | <u>4.144</u> <u>1.359</u> |
| <u>2011</u> <u>2012</u> | <u>4.213</u> <u>1.426</u> | <u>4.202</u> <u>1.393</u> | <u>4.228</u> <u>1.412</u> | <u>4.178</u> <u>1.403</u> | <u>4.276</u> <u>1.443</u> | <u>4.212</u> <u>1.431</u> | <u>4.178</u> <u>1.382</u> | <u>4.174</u> <u>1.364</u> |
| <u>2010</u> <u>2011</u> | <u>4.252</u> <u>1.467</u> | <u>4.237</u> <u>1.435</u> | <u>4.264</u> <u>1.453</u> | <u>4.218</u> <u>1.446</u> | <u>4.348</u> <u>1.507</u> | <u>4.254</u> <u>1.475</u> | <u>4.208</u> <u>1.423</u> | <u>4.207</u> <u>1.400</u> |
| <u>2009</u> <u>2010</u> | <u>4.244</u> <u>1.515</u> | <u>4.220</u> <u>1.476</u> | <u>4.258</u> <u>1.496</u> | <u>4.195</u> <u>1.495</u> | <u>4.317</u> <u>1.557</u> | <u>4.237</u> <u>1.523</u> | <u>4.189</u> <u>1.459</u> | <u>4.195</u> <u>1.443</u> |
| <u>2008</u> <u>2009</u> | <u>4.283</u> <u>1.501</u> | <u>4.260</u> <u>1.456</u> | <u>4.298</u> <u>1.489</u> | <u>4.240</u> <u>1.466</u> | <u>4.377</u> <u>1.555</u> | <u>4.280</u> <u>1.506</u> | <u>4.238</u> <u>1.436</u> | <u>4.224</u> <u>1.429</u> |
| <u>2007</u> <u>2008</u> | <u>4.336</u> <u>1.551</u> | <u>4.304</u> <u>1.504</u> | <u>4.349</u> <u>1.536</u> | <u>4.288</u> <u>1.521</u> | <u>4.435</u> <u>1.626</u> | <u>4.337</u> <u>1.558</u> | <u>4.299</u> <u>1.496</u> | <u>4.264</u> <u>1.460</u> |
| <u>2006</u> <u>2007</u> | <u>4.408</u> <u>1.616</u> | <u>4.359</u> <u>1.557</u> | <u>4.437</u> <u>1.597</u> | <u>4.359</u> <u>1.580</u> | <u>4.498</u> <u>1.695</u> | <u>4.414</u> <u>1.627</u> | <u>4.382</u> <u>1.569</u> | <u>4.334</u> <u>1.511</u> |
| <u>2005</u> <u>2006</u> | <u>4.472</u> <u>1.703</u> | <u>4.419</u> <u>1.623</u> | <u>4.500</u> <u>1.701</u> | <u>4.419</u> <u>1.668</u> | <u>4.574</u> <u>1.769</u> | <u>4.484</u> <u>1.721</u> | <u>4.463</u> <u>1.669</u> | <u>4.387</u> <u>1.595</u> |
| <u>2004</u> <u>2005</u> | <u>4.588</u> <u>1.780</u> | <u>4.526</u> <u>1.694</u> | <u>4.607</u> <u>1.775</u> | <u>4.534</u> <u>1.741</u> | <u>4.704</u> <u>1.856</u> | <u>4.610</u> <u>1.807</u> | <u>4.590</u> <u>1.767</u> | <u>4.479</u> <u>1.659</u> |
| <u>2003</u> <u>2004</u> | <u>4.645</u> <u>1.920</u> | <u>4.580</u> <u>1.822</u> | <u>4.664</u> <u>1.901</u> | <u>4.580</u> <u>1.879</u> | <u>4.768</u> <u>2.012</u> | <u>4.674</u> <u>1.960</u> | <u>4.646</u> <u>1.920</u> | <u>4.522</u> <u>1.769</u> |
| <u>2002</u> <u>2003</u> | <u>4.675</u> <u>1.989</u> | <u>4.605</u> <u>1.886</u> | <u>4.689</u> <u>1.966</u> | <u>4.606</u> <u>1.939</u> | <u>4.802</u> <u>2.088</u> | <u>4.706</u> <u>2.034</u> | <u>4.678</u> <u>1.988</u> | <u>4.547</u> <u>1.820</u> |

*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. |
| <u>2024</u> <u>2022</u> | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| <u>2020</u> <u>2021</u> | <u>4.064</u> <u>1.167</u> | <u>4.049</u> <u>1.162</u> | <u>4.045</u> <u>1.183</u> | <u>4.054</u> <u>1.192</u> | <u>4.050</u> <u>1.169</u> | <u>4.060</u> <u>1.151</u> | <u>4.073</u> <u>1.147</u> | <u>4.054</u> <u>1.179</u> |
| <u>2019</u> <u>2020</u> | <u>4.066</u> <u>1.289</u> | <u>4.055</u> <u>1.258</u> | <u>4.054</u> <u>1.282</u> | <u>4.053</u> <u>1.302</u> | <u>4.048</u> <u>1.272</u> | <u>4.059</u> <u>1.262</u> | <u>4.070</u> <u>1.276</u> | <u>4.059</u> <u>1.288</u> |
| <u>2018</u> <u>2019</u> | <u>4.405</u> <u>1.292</u> | <u>4.093</u> <u>1.265</u> | <u>4.094</u> <u>1.290</u> | <u>4.098</u> <u>1.304</u> | <u>4.082</u> <u>1.270</u> | <u>4.094</u> <u>1.261</u> | <u>4.414</u> <u>1.273</u> | <u>4.403</u> <u>1.294</u> |
| <u>2017</u> <u>2018</u> | <u>4.145</u> <u>1.339</u> | <u>4.132</u> <u>1.310</u> | <u>4.124</u> <u>1.338</u> | <u>4.133</u> <u>1.360</u> | <u>4.113</u> <u>1.310</u> | <u>4.130</u> <u>1.298</u> | <u>4.166</u> <u>1.321</u> | <u>4.140</u> <u>1.348</u> |
| <u>2016</u> <u>2017</u> | <u>4.169</u> <u>1.388</u> | <u>4.155</u> <u>1.357</u> | <u>4.146</u> <u>1.379</u> | <u>4.153</u> <u>1.404</u> | <u>4.129</u> <u>1.348</u> | <u>4.156</u> <u>1.345</u> | <u>4.202</u> <u>1.387</u> | <u>4.160</u> <u>1.394</u> |
| <u>2015</u> <u>2016</u> | <u>4.157</u> <u>1.416</u> | <u>4.146</u> <u>1.385</u> | <u>4.137</u> <u>1.406</u> | <u>4.137</u> <u>1.429</u> | <u>4.114</u> <u>1.368</u> | <u>4.150</u> <u>1.376</u> | <u>4.200</u> <u>1.429</u> | <u>4.148</u> <u>1.418</u> |
| <u>2014</u> <u>2015</u> | <u>4.168</u> <u>1.403</u> | <u>4.157</u> <u>1.375</u> | <u>4.146</u> <u>1.395</u> | <u>4.142</u> <u>1.408</u> | <u>4.124</u> <u>1.350</u> | <u>4.163</u> <u>1.368</u> | <u>4.224</u> <u>1.427</u> | <u>4.155</u> <u>1.403</u> |
| <u>2013</u> <u>2014</u> | <u>4.185</u> <u>1.416</u> | <u>4.173</u> <u>1.388</u> | <u>4.158</u> <u>1.405</u> | <u>4.154</u> <u>1.415</u> | <u>4.135</u> <u>1.358</u> | <u>4.179</u> <u>1.384</u> | <u>4.243</u> <u>1.453</u> | <u>4.168</u> <u>1.412</u> |
| <u>2012</u> <u>2013</u> | <u>4.196</u> <u>1.436</u> | <u>4.184</u> <u>1.406</u> | <u>4.159</u> <u>1.421</u> | <u>4.154</u> <u>1.430</u> | <u>4.144</u> <u>1.375</u> | <u>4.197</u> <u>1.403</u> | <u>4.264</u> <u>1.478</u> | <u>4.175</u> <u>1.428</u> |
| <u>2011</u> <u>2012</u> | <u>4.232</u> <u>1.449</u> | <u>4.216</u> <u>1.416</u> | <u>4.190</u> <u>1.422</u> | <u>4.187</u> <u>1.430</u> | <u>4.170</u> <u>1.382</u> | <u>4.232</u> <u>1.425</u> | <u>4.298</u> <u>1.504</u> | <u>4.210</u> <u>1.436</u> |
| <u>2010</u> <u>2011</u> | <u>4.274</u> <u>1.493</u> | <u>4.258</u> <u>1.458</u> | <u>4.225</u> <u>1.460</u> | <u>4.229</u> <u>1.470</u> | <u>4.199</u> <u>1.417</u> | <u>4.268</u> <u>1.466</u> | <u>4.338</u> <u>1.544</u> | <u>4.254</u> <u>1.479</u> |
| <u>2009</u> <u>2010</u> | <u>4.258</u> <u>1.541</u> | <u>4.249</u> <u>1.508</u> | <u>4.207</u> <u>1.503</u> | <u>4.218</u> <u>1.523</u> | <u>4.183</u> <u>1.453</u> | <u>4.260</u> <u>1.509</u> | <u>4.327</u> <u>1.591</u> | <u>4.238</u> <u>1.529</u> |
| <u>2008</u> <u>2009</u> | <u>4.298</u> <u>1.524</u> | <u>4.292</u> <u>1.498</u> | <u>4.254</u> <u>1.481</u> | <u>4.259</u> <u>1.508</u> | <u>4.219</u> <u>1.433</u> | <u>4.300</u> <u>1.500</u> | <u>4.358</u> <u>1.578</u> | <u>4.279</u> <u>1.513</u> |
| <u>2007</u> <u>2008</u> | <u>4.350</u> <u>1.573</u> | <u>4.348</u> <u>1.549</u> | <u>4.300</u> <u>1.534</u> | <u>4.320</u> <u>1.560</u> | <u>4.262</u> <u>1.477</u> | <u>4.345</u> <u>1.547</u> | <u>4.402</u> <u>1.615</u> | <u>4.338</u> <u>1.563</u> |
| <u>2006</u> <u>2007</u> | <u>4.419</u> <u>1.636</u> | <u>4.426</u> <u>1.616</u> | <u>4.370</u> <u>1.595</u> | <u>4.408</u> <u>1.635</u> | <u>4.316</u> <u>1.528</u> | <u>4.395</u> <u>1.601</u> | <u>4.459</u> <u>1.668</u> | <u>4.417</u> <u>1.635</u> |
| <u>2005</u> <u>2006</u> | <u>4.483</u> <u>1.719</u> | <u>4.495</u> <u>1.710</u> | <u>4.426</u> <u>1.680</u> | <u>4.483</u> <u>1.745</u> | <u>4.365</u> <u>1.594</u> | <u>4.444</u> <u>1.660</u> | <u>4.514</u> <u>1.735</u> | <u>4.494</u> <u>1.733</u> |
| <u>2004</u> <u>2005</u> | <u>4.607</u> <u>1.797</u> | <u>4.612</u> <u>1.793</u> | <u>4.530</u> <u>1.750</u> | <u>4.617</u> <u>1.838</u> | <u>4.462</u> <u>1.654</u> | <u>4.545</u> <u>1.718</u> | <u>4.617</u> <u>1.800</u> | <u>4.626</u> <u>1.827</u> |
| <u>2003</u> <u>2004</u> | <u>4.669</u> <u>1.948</u> | <u>4.670</u> <u>1.934</u> | <u>4.584</u> <u>1.877</u> | <u>4.676</u> <u>2.003</u> | <u>4.504</u> <u>1.770</u> | <u>4.599</u> <u>1.838</u> | <u>4.666</u> <u>1.923</u> | <u>4.690</u> <u>1.987</u> |
| <u>2002</u> <u>2003</u> | <u>4.704</u> <u>2.023</u> | <u>4.704</u> <u>2.003</u> | <u>4.616</u> <u>1.943</u> | <u>4.710</u> <u>2.077</u> | <u>4.526</u> <u>1.822</u> | <u>4.618</u> <u>1.903</u> | <u>4.694</u> <u>1.982</u> | <u>4.723</u> <u>2.066</u> |

*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 |
|---------------|------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Age | Year | | | | | | | | | | | | |
| 1 | <u>2021 2022</u> | 85 | 86 <u>87</u> | 88 <u>89</u> | 90 | 91 | 92 | 93 | 94 | 94 | 95 | 95 | 95 <u>96</u> |
| 2 | <u>2020 2021</u> | 69 | 73 | 76 | 79 | 84 <u>82</u> | 84 | 86 | 87 | 88 | 89 | 90 | 91 |
| 3 | <u>2019 2020</u> | 52 | 57 | 62 | 67 | 72 | 76 | 78 | 80 | 82 | 83 <u>84</u> | 85 | 86 |
| 4 | <u>2018 2019</u> | 34 | 41 | 47 <u>48</u> | 54 | 61 | 67 | 70 | 73 | 75 | 77 | 79 | 80 <u>81</u> |
| 5 | <u>2017 2018</u> | 29 <u>23</u> | 30 | 37 | 43 | 50 <u>51</u> | 58 | 62 | 66 | 69 | 71 | 73 | 74 <u>75</u> |
| 6 | <u>2016 2017</u> | <u>18</u> | 20 <u>23</u> | 27 <u>28</u> | 33 | 41 | 49 | 54 | 58 | 62 | 65 | 68 | 69 <u>71</u> |
| 7 | <u>2015 2016</u> | | <u>19</u> | 20 <u>23</u> | 26 | 33 | 39 | 45 | 50 | 54 | 58 | 62 | 64 <u>65</u> |
| 8 | <u>2014 2015</u> | | | <u>20</u> | 20 <u>22</u> | 25 <u>26</u> | 30 | 37 | 43 | 47 | 51 | 55 | 57 <u>58</u> |
| 9 | <u>2013 2014</u> | | | | <u>20</u> | 20 <u>22</u> | 24 | 30 | 36 | 41 | 45 | 49 | 52 <u>53</u> |
| 10 | <u>2012 2013</u> | | | | | <u>20</u> | 20 <u>21</u> | 25 | 29 | 34 | 39 | 43 | 46 <u>47</u> |
| 11 | <u>2011 2012</u> | | | | | | <u>20</u> | 20 <u>22</u> | 24 | 29 | 33 | 37 | 40 <u>42</u> |
| 12 | <u>2010 2011</u> | | | | | | | <u>20</u> | 20 <u>22</u> | 24 <u>25</u> | 28 | 31 | 34 <u>36</u> |
| 13 | <u>2009 2010</u> | | | | | | | | <u>20</u> | 20 <u>22</u> | 23 <u>24</u> | 26 | 29 <u>31</u> |
| 14 | <u>2008 2009</u> | | | | | | | | | <u>20</u> | 20 <u>22</u> | 23 | 26 <u>27</u> |
| 15 | <u>2007 2008</u> | | | | | | | | | | <u>20</u> | 20 <u>21</u> | 23 <u>24</u> |
| 16 | <u>2006 2007</u> | | | | | | | | | | | <u>20</u> | 20 <u>22</u> |
| 17 | <u>2005 2006</u> | | | | | | | | | | | | <u>20</u> |
| 18 | <u>2004 2005</u> | | | | | | | | | | | | |
| 19 | <u>2003 2004</u> | | | | | | | | | | | | |
| 20 | <u>2002 2003</u> | | | | | | | | | | | | |
| 21 | <u>2001 2002</u> | | | | | | | | | | | | |
| 22 | <u>2000 2001</u> | | | | | | | | | | | | |
| 23 | <u>1999 2000</u> | | | | | | | | | | | | |
| 24 | <u>1998 1999</u> | | | | | | | | | | | | |
| 25 | <u>1997 1998</u> | | | | | | | | | | | | |
| 26 | <u>1996 1997</u> | | | | | | | | | | | | |
| 27 | <u>1995 1996</u> | | | | | | | | | | | | |
| 28 | <u>1994 1995</u> | | | | | | | | | | | | |
| 29 | <u>1993 1994</u> | | | | | | | | | | | | |
| 30 | <u>1992 1993</u> | | | | | | | | | | | | |
| 31 | <u>1992</u> | | | | | | | | | | | | |

Industrial Machinery and Equipment Percent Good Table

| ECONOMIC LIFE | | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 |
|---------------|------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Age | Year | | | | | | | | | | | | | | |
| 1 | <u>2024 2022</u> | 96 | 96 | 97 | 97 | 97 | 97 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| 2 | <u>2020 2021</u> | 92 <u>91</u> | 93 <u>92</u> | 93 | 93 | 93 | 94 | 94 | 95 | 95 | 95 | 96 | 96 | 97 | 97 |
| 3 | <u>2019 2020</u> | 88 <u>87</u> | 89 <u>88</u> | 90 <u>89</u> | 90 | 90 | 91 | 92 | 93 | 93 | 93 | 94 | 94 | 95 | 95 |
| 4 | <u>2018 2019</u> | 82 | 83 | 85 | 86 | 87 | 88 | 89 | 90 | 90 | 91 | 91 | 92 | 92 | 93 |
| 5 | <u>2017 2018</u> | 76 <u>77</u> | 78 <u>79</u> | 80 <u>81</u> | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 91 |
| 6 | <u>2016 2017</u> | 74 <u>73</u> | 74 <u>75</u> | 76 <u>77</u> | 78 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 |
| 7 | <u>2015 2016</u> | 66 <u>68</u> | 68 <u>70</u> | 74 <u>72</u> | 74 | 76 | 77 | 78 | 80 | 81 | 82 | 83 | 84 | 85 | 86 |
| 8 | <u>2014 2015</u> | 59 <u>62</u> | 63 <u>65</u> | 67 <u>68</u> | 70 | 72 | 73 | 75 | 77 | 78 | 80 | 81 | 82 | 83 | 84 |
| 9 | <u>2013 2014</u> | 56 <u>57</u> | 59 <u>60</u> | 62 <u>63</u> | 65 | 67 | 69 | 71 | 73 | 75 | 77 | 79 | 80 | 81 | 82 |
| 10 | <u>2012 2013</u> | 49 <u>51</u> | 53 <u>54</u> | 57 | 60 | 63 | 65 | 67 | 69 | 71 | 73 | 75 | 77 | 78 | 79 |
| 11 | <u>2011 2012</u> | 43 <u>46</u> | 47 <u>49</u> | 54 <u>52</u> | 55 | 58 | 61 | 63 | 65 | 68 | 70 | 72 | 74 | 75 | 76 |
| 12 | <u>2010 2011</u> | 38 <u>40</u> | 42 <u>44</u> | 46 <u>47</u> | 50 | 53 | 56 | 58 | 61 | 64 | 66 | 68 | 70 | 72 | 74 |
| 13 | <u>2009 2010</u> | 32 <u>35</u> | 36 <u>39</u> | 44 <u>42</u> | 45 | 48 | 51 | 54 | 57 | 60 | 63 | 65 | 67 | 69 | 71 |
| 14 | <u>2008 2009</u> | 28 <u>31</u> | 32 <u>34</u> | 36 <u>37</u> | 40 | 44 | 47 | 50 | 53 | 56 | 59 | 62 | 64 | 66 | 68 |
| 15 | <u>2007 2008</u> | 25 <u>28</u> | 28 <u>31</u> | 32 <u>33</u> | 35 | 39 | 43 | 45 | 49 | 52 | 55 | 58 | 61 | 63 | 65 |
| 16 | <u>2006 2007</u> | 22 <u>25</u> | 25 <u>27</u> | 28 <u>29</u> | 31 | 35 | 39 | 42 | 45 | 48 | 51 | 54 | 57 | 59 | 61 |
| 17 | <u>2005 2006</u> | 20 <u>21</u> | 22 <u>23</u> | 25 | 27 | 31 | 35 | 38 | 41 | 44 | 47 | 50 | 53 | 56 | 58 |
| 18 | <u>2004 2005</u> | 20 | 20 <u>22</u> | 22 <u>23</u> | 24 | 27 | 30 | 33 | 36 | 39 | 42 | 45 | 48 | 51 | 54 |
| 19 | <u>2003 2004</u> | | 20 | 20 <u>21</u> | 22 | 25 | 28 | 30 | 32 | 34 | 38 | 42 | 45 | 48 | 51 |
| 20 | <u>2002 2003</u> | | | 20 | 20 <u>21</u> | 22 | 24 | 26 | 28 | 30 | 34 | 38 | 41 | 44 | 47 |
| 21 | <u>2001 2002</u> | | | | 20 | 20 <u>21</u> | 22 | 24 | 26 | 28 | 31 | 34 | 37 | 40 | 43 |
| 22 | <u>2000 2001</u> | | | | | 20 | 20 <u>21</u> | 22 | 24 | 26 | 29 | 32 | 35 | 38 | 40 |
| 23 | <u>1999 2000</u> | | | | | | 20 | 20 <u>21</u> | 22 | 23 | 26 | 29 | 32 | 35 | 37 |
| 24 | <u>1998 1999</u> | | | | | | | 20 | 20 <u>21</u> | 24 <u>23</u> | 24 | 27 | 30 | 32 | 34 |
| 25 | <u>1997 1998</u> | | | | | | | | 20 | 20 <u>21</u> | 22 | 25 | 27 | 29 | 31 |
| 26 | <u>1996 1997</u> | | | | | | | | | 20 | 20 <u>21</u> | 22 | 24 | 26 | 28 |
| 27 | <u>1995 1996</u> | | | | | | | | | | 20 | 20 <u>21</u> | 22 | 24 | 25 |
| 28 | <u>1994 1995</u> | | | | | | | | | | | 20 | 20 <u>21</u> | 22 | 23 |
| 29 | <u>1993 1994</u> | | | | | | | | | | | | 20 | 20 <u>21</u> | 21 |
| 30 | <u>1992 1993</u> | | | | | | | | | | | | | 20 | 20 <u>21</u> |
| 31 | <u>1992</u> | | | | | | | | | | | | | | 20 |