2012

BUSINESS PERSONAL PROPERTY VALUATION SCHEDULE

Ad Valorem Division, Oklahoma Tax Commission
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OKLAHOMA

BUSINESS PERSONAL PROPERTY

VALUATION SCHEDULE

OKLAHOMA TAX COMMISSION

AD VALOREM TAX DIVISION

ISSUED IN ACCORDANCE WITH 68 O.S. 2001 SEC. 2875 D4

Jeff Spelman, CAE, Director

OKLAHOMA
PERSONAL PROPERTY VALUATION SCHEDULE
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Personal Property Valuation Schedule

Introduction

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2001 Sec 2875 D4, to help achieve equity in the assessment of the personal property of commercial and industrial establishments through uniform application of valuation guidelines. It is the goal of this Division that equity be realized within and between all classes of property throughout all taxing jurisdictions in Oklahoma.

None of the content of this schedule is intended, in any way, to relieve property owners or assessing officials of their obligations by law to report, value, or assess personal property at its true and full market value. Application of the valuation guidelines, procedures, and rates contained in this publication, together with sound judgment on the part of assessment officials, will help determine the validity of values received from a variety of commercial operations. Methodologies contained herein are intended only to provide the user with an approximation of value for the personalty "typical" for that class, not an absolute value. The replacement cost less normal depreciation tables are provided to determine estimated market value based on adjustments to information obtained from property owners.

This Schedule is available on the Oklahoma Tax Commission website. www.tax.ok.gov (select- Ad Valorem, select- Publications, select Business Personal Property Valuation Schedule.)

Questions regarding the schedule, or suggestions for future schedules, may be directed to:

Oklahoma Tax Commission
Ad Valorem Division
3700 N. Classen Blvd
Oklahoma City, OK 73118
(405) 319-8200

SELECTED OKLAHOMA

PERSONAL PROPERTY STATUTES

www.tax.ok.gov

Select: Ad Valorem

Select: Ad Valorem Tax Laws

VALUATION OF PERSONAL PROPERTY

Although the valuation of personal property differs from that of real property in some ways the same basic appraisal concepts apply.

The International Association of Assessing Officers (IAAO) Standard on Valuation on Personal Property is the general accepted methodology for the appraisal of personal property.

The following is the Valuation Section of the standard that has been provided for the appraiser. The complete text of may be found on the IAAO Website:

http://www.iaao.org/documents/index.cfm?&Category=23

It is recommended that these standards be recognized by the appraiser.

IAAO Standard on Valuation of Personal Property
Section 7

7. Valuation

7.1 Trade Level

All approaches to personal property valuation should consider trade level, which refers to the production and distribution stages of a product. The appraiser should recognize three distinct basic levels of trade: the manufacturing level, the wholesale level, and the retail level. Incremental costs (such as freight, overhead, handling, installation, and sales taxes paid on installed costs) are added to a product as it advances from one level of trade to the next, thereby increasing its value as a final, in-service product. Thus the value of goods will differ, depending on their level of trade. The appraiser should value personal property at its current level of trade, theoretically to a buyer within that same trade level. Such considerations are particularly important in inventory valuation.

7.2 Valuation Techniques

The cost, sales comparison, and income approaches should be considered in the appraisal of personal property as long as the market within the trade level is in equilibrium. If demand exceeds supply or supply exceeds demand, i.e., unbalanced markets, one or more of the three approaches may produce distorted results. The degree of dependence on any one approach could also change with the availability of reliable data. Units of comparison, such as value of personal property per square foot, for comparable properties can be used to check the value estimates derived from the standard appraisal approaches. Such units of comparison can also be used when the data required for other approaches are unavailable. Examples include cost/value per square foot of FF&E in an office building or cost/value per square foot of inventory for a retail business.

The valuation method and techniques employed should be based on the appraiser/assessor's value standards. In most jurisdictions, market value is defined by value-in-exchange, that is, the value to the next buyer as of the lien date, and highest and best use principles. The highest and best use of an asset will likely be as fully installed and operational to its maximum productivity.

7.2.1 Cost Approach

Costs used in the cost approach can be original construction cost, new or used acquisition cost, replacement, or reproduction costs. Allocated cost can be used if items are purchased in bulk, although often only original or acquisition costs are readily available for personal property assessment purposes. The cost approach provides an estimate of value based on the depreciated cost of the property. In applying the cost approach to personal property, the appraiser must identify make and model number, year acquired, and total acquisition costs, including installation, freight, taxes, and fees. The acquisition costs should then be trended and depreciated as appropriate to reflect current market values. Acquisition costs of equipment obtained pursuant to a lease-purchase agreement should include the total payments, not just the final payment. If financing costs are factored into STANDARD ON VALUATION OF PERSONAL PROPERTY—2005 the lease payments, an adjustment to the "selling price" may be required.

The assessor should recognize that appraisal and accounting practices for depreciating personal property may differ. Accounting practices provide for recovery of the cost of an asset (there turn of the asset), where as appraisal practices strive to estimate a value related to the current market and should consider both return of the asset and return on the asset. A productive asset may continue to have value at the end of its scheduled life or conversely, an asset may lose its value prior to the end of its scheduled life. Appraisal practice must consider accrued depreciation in the forms of physical deterioration, functional obsolescence, and external (economic) obsolescence. The appraiser/auditor

should also be familiar with the purchase accounting methods used by businesses in their jurisdiction. A company's depreciation schedule should provide life tables for various asset categories.

The restoration or modification of machinery or equipment may be treated differently for assessment and accounting purposes. For accounting purposes, the restoration/modification cost may be entered as a different asset, whereas the appraiser/assessor would add the cost to the original item and adjust the effective age of the asset.

Useful guidelines in the form of depreciation schedules or tables are available from state or provincial assessing authorities, professional valuation companies, and appraisal publishing firms. Because the personality of a business normally is acquired throughout the year, acceptable depreciation schedules will permit the full year's depreciation or will consider the average age of six months (half-year convention). Generally, these guides are sufficiently accurate for use in mass appraisal of property. If guides do not exist for specific types of personal property, it is recommended that they be developed. Depreciation schedules can be developed from a study of asset lives and resale prices. The schedules can be asset specific or for general categories such as personal computers or furniture and fixtures. Most schedules base annual depreciation on a percentage of original cost or replacement cost.

However, there can be particular types of property where standard depreciation schedules may not apply and an accurate depreciation estimate can only be made by using an alternate method. One such method is the capitalization of income (rent) loss due to the inefficiency of the property. It is similar to the practice in real estate valuation of calculating the depreciation due to rent loss caused by internal or external forces. An example would be if an existing machine can only run eight hours per day, but a modern replacement can run ten hours per day, the loss in revenue from the two hours of non-production could be capitalized and the amount subtracted from the replacement cost. Whether the obsolescence was functional or economic would depend on whether the forces reducing the production hours were internal or external. The appraiser/assessor's experience and judgment should inform their decision of whether to use a standard schedule, develop a new schedule, or apply an alternate method of calculating depreciation.

7.2.2 Sales Comparison Approach

The sales comparison approach may have limited application for appraising machinery and equipment used in business because sales of used items are generally few and are often liquidation sales, which typically are not at market value, or are bulk asset purchases. In such circumstances, list prices including delivery costs and sales taxes, when supported by the marketplace, can be good indicators of value. Used assets acquired in bulk purchases may have been sold in an arm's-length transaction so market data may be evident. The value of an individual item to the entire sale price (purchase price allocation) may be available in the buyer's records.

Care must be taken to assure that the property is valued at the proper level of trade. Trade and cash discounts should be subtracted from the list prices, particularly if the equipment sold is still at the wholesale level of trade. If reliable sales data are available, the adjustment process can be applied in the same manner as for real property. If an adjustment for time of sale is made, the adjustment may be negative due to additional accrued depreciation of the property or positive due to inflation.

7.2.3 Income Approach

The income approach produces an estimate of the present worth of income to be received in the future. To apply this approach, the appraiser must estimate the income stream over the remaining economic life of the subject property. This is an important concept; the future income-generating capacity of personal property is typically short-lived compared to real estate. The direct capitalization

technique (Income divided by Rate equals Value [I/R=V]) can be used if the single-year income applied is indicative of the annual income for the remaining life of the asset and the capitalization rate reflects the recapture period of the asset. Personal property can also be valued using a yield capitalization technique, which values the changing productivity (income) of the asset over its projected remaining life more accurately than I/R=V. Many industries use gross income multipliers (GIM) or gross rent multipliers (GRM) to value personal property that has typical and similar operating expenses. When applying the income approach to value personal property, it is important to capitalize income from the rental of an asset not the income of the business that owns the asset.

Typical gross incomes may differ under various leasing arrangements; lessors may be able to supply average gross revenues for each type and model. The historical pattern of net income streams, together with an analysis of current leasing patterns, will suggest the likely shape of future income streams. The capitalization technique chosen should be consistent with the anticipated income stream.

When reliable lease data on equipment leases are available, the income approach can provide good value estimates. Lessors should be required to document operating expenses to be deducted from the gross income. These expenses include management expenses directly associated with the production of lease revenue, equipment maintenance expenses, and the like.

Developing an appropriate capitalization rate is a critical step in the capitalization process. Capitalization rates contain provisions for return on the investment (discount rate) and capital recovery (return of the investment), as discussed in the cost approach. In addition, property taxes maybe accounted for as a component of the capitalization rate. (See Standard on Mass Appraisal of Real Property [IAAO 2002].)

Data on the economic lives of various types of personal property can be obtained from a number of sources. Lessors are perhaps the best source, although typical economic lives should be documented with dates of acquisition and disposal of actual items. U.S. federal tax guidelines for modified accelerated cost recovery systems (MACRS) can be helpful as a starting point. Economic life data can also be used to estimate recapture rates. When the income approach is applied, consideration should be given to the salvage or scrap value, if any, when the property has reached the end of its normal life expectancy (remaining economic life equals 0). An analysis of resale values of used equipment can be helpful in determining salvage value.

In cases where property is both sold and leased, gross income multipliers (GIM) should be developed. Gross income multipliers can provide reliable value estimates for personal property items that have similar operating expenses, discount rates, and remaining economic lives.

7.3 Valuation Guidelines for Tangible Personal Property

As discussed in section 7.2, the cost, sales comparison, and income approaches should be considered in the appraisal of tangible personal property. However, certain types of personal property do not readily lend themselves to development of all three generally accepted approaches. If sufficient sales data are available to support use of the sales comparison approach it should receive primary consideration. In many instances, however, sufficient sales data are not available, and in these instances, more reliance should be placed on the cost approach or the income approach. The assessor must always consider the quality and quantity of the available market data.

The following are procedures typically used in the valuation of common types of tangible personal property.

7.3.1 Machinery and Equipment

Machinery and equipment (M&E) are items of personal property used in the normal conduct of business that are not permanently attached to the real estate and, unlike inventory, are not intended to be sold. Utility and ability to produce income are factors that influence the economic life of machinery and equipment. The market value of machinery and equipment typically follows a declining path once the assets are acquired and put into operation due to normal wear and tear and technological changes. Salvage or scrap value should be considered at the end of economic life.

The most common approach for the valuation of machinery and equipment is the cost approach, although the sales comparison approach should receive primary consideration when adequate data are available. In particular, small equipment, for which there is often an active resale market, may lend itself to valuation by the sales comparison approach. Machinery and equipment can be classified as short-lived (computer) or long-lived (drill press) so not all M&E can be grouped together for depreciation purposes.

7.3.2 Furniture and Fixtures

The procedures described for the appraisal of machinery and equipment are generally used in the appraisal of furniture and fixtures (F&F). Because F&F generally have similar lives, they are often grouped into one item for depreciation purposes.

7.3.3 Leased Equipment

Valuation of leased equipment is complicated by such factors as the wide variety of leased equipment, the variety of leasing arrangements, rapidly changing technologies, and changing market conditions. These factors can cause the quality and quantity of available market data to vary.

The income approach is often used in valuing leased equipment because data on sales and rental rates are usually available. When sales data are available, emphasis should be given to income multipliers derived from market data.

The cost approach may be used cautiously in the valuation of leased equipment because markups of cost to list prices vary from one company to another on the same type of equipment and also vary with the level of trade. If manufactured cost is the only information that is reported, the appraiser should obtain more data from the lessor or compare the equipment in question with similar equipment of known cost.

7.3.4 Inventories

The term inventories includes specific categories of goods held for resale in the course of business, goods in the process of production (termed goods in process), and raw materials.

Whether certain types of goods are classified as inventories or as something else will change depending on the trade level at which the appraisal is being made. Machinery and other equipment that remain classified as inventories at the manufacturing, wholesale, and retail levels become machinery and equipment upon reaching the end user.

Inventory valuation, both for goods in process and for finished goods, should include the value of labor, materials, and overhead expended during production.

There are many methods for estimating the value of inventories. Some of the more common ones are: last in, first out (LIFO) first in, first out (FIFO), weighted average lower of cost or market.

The most commonly used method for ad valorem purposes is lower of cost or market. First in, first out (FIFO) is also an acceptable measure of inventory replacement costs. Taxpayers often use last in, first out (LIFO) for income tax purposes, but it does not reflect inventory value for property tax purposes. The weighted average method provides for distribution of inventory costs throughout the year.

Caution should be exercised when inventory values are estimated from the owner's accounting records because most accounting systems use an original acquisition cost basis for pricing inventory and this does not necessarily reflect market value as extracted from the marketplace, which may be more or less than original cost.

7.3.5 Supplies

Supplies are stocks of goods that are intended to be consumed during the production process, but are not part of the raw materials inventory that is processed into the finished product. Examples of supplies include chemicals, clothing, pallets, paper, shipping materials, fuels, and repair parts. Unlike inventory, supplies are not held for resale. Supplies should be valued at their acquisition cost.

7.3.6 Consigned Goods

Consigned goods are personal property in the possession of an agent, held for sale by that agent. They should be valued, at the appropriate level of trade, as part of the consignor's inventory.

7.3.7 Imports and Exports

Assessors should be aware of the legal status of import and export merchandise in order to determine its taxable status. If there is no exemption provided by statute, then the techniques for estimating the value of inventories should be used for valuing imports and exports.

7.4 Valuation Guidelines for Intangible Personal Property

The discovery, reporting, verification, and proper valuation of intangible personal property is difficult and can be expensive. The methods for discovering, reporting, verifying, and auditing intangibles are the same as for tangible personal property. Pertinent information includes type of asset, name of issuer, date of acquisition, legal life, expected useful life, face value or par value, market value, and dividends or other income. Individual research can lead to sources that provide information on the selling prices of intangible personal property.

Statutes should provide concise guidance on the assessment of intangible personal property. The benefit/cost ratio of intangible personal property taxation is such that many states have exempted intangible personal property from taxation. For a listing of state and provincial treatment of intangible property, see Property Tax Policies and Administrative Practices in Canada and the United States (IAAO 2000).

Those states that continue to assess intangible property primarily do so for public utilities by using a unit valuation method. When centrally assessed property is not held by a public utility, the separation of tangible from intangible value may be required. Recent letter rulings and case law should be researched to provide guidance in this area. Careful review should underscore the purpose, use, and how necessary and integral the identified intangible personal property is to the taxable tangible personal property. This review could entail the examination of the taxpayer's books, records, and filings with regulatory agencies.

7.5 Compliance with USPAP

IAAO requires that all appraisal work performed by its members in the United States and Canada be compliant with the Uniform Standards of Professional Appraisal Practice (USPAP) of the Appraisal

Foundation (2005 [updated annually]) and the IAAO Code of Ethics and Standards of Professional Conduct 2005). USPAP Standards relevant to the valuation of personal property are Standard 6: Mass Appraisal, Development and Reporting; Standard 7: Personal Property Appraisal, Development; and Standard 8: Personal Property Appraisal, Reporting. Standard 6 defines the appropriate form for developing mass appraisal methods and the structure for reporting the results. Standards 7 and 8 provide guidance on the proper process to follow so that the results are based on sound conclusions and are well documented. USPAP contains adequate jurisdictional exceptions to accommodate the various provisions of state, county, and municipal laws.

AGRICULTURAL RELATED

Section IV

- Agricultural Products
- Equipment
- Cattle
- Horses
- Hogs
- Other Livestock and Equipment

All agricultural related items are shown with current market values. Depreciation should not be applied.

Personal Property Valuation Schedule

Introduction

Agricultural Products and Property

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2001 Sec 2875 D4, to help achieve equity in the assessment of the personal property of commercial and industrial establishments through uniform application of valuation guidelines. It is the goal of this Division that equity be realized within and between all classes of property throughout all taxing jurisdictions in Oklahoma.

None of the content of this schedule is intended, in any way, to relieve property owners or assessing officials of their obligations by law to report, value, or assess personal property at its true and full market value. Application of the valuation guidelines, procedures, and rates contained in this publication, together with sound judgment on the part of assessment officials, will help determine the validity of values received from a variety of commercial operations. Methodologies contained herein are intended only to provide the user with an approximation of value for the personalty "typical" for that class, not an absolute value. The replacement cost less normal depreciation tables are provided to determine estimated market value based on adjustments to information obtained from property owners.

This Schedule is available on the Oklahoma Tax Commission website. www.tax.ok.gov (select- Ad Valorem, select- Publications, select Business Personal Property Valuation Schedule.)

Oklahoma Tax Commission
Ad Valorem Division
3700 N. Classen Blvd.
Oklahoma City, OK 73118
(405) 319-8200

AGRICULTURAL PRODUCTS

All unmanufactured farm products shall be assessed and valued as of the preceding May 31. Every person, firm, company, association, or corporation, in making his or its assessment, shall assess all unmanufactured farm products owned by him or it on the preceding May 31, at its fair cash value on that date instead of January 1. 68 O.S. 2001 Section 2817.

LIVESTOCK

HORSES

Colts	300 & up	Shetlands	50 & up
Yearling	500 & up	Mules	800 & up
Saddle horses	850 & up	Slaughter horses	0.35/lb
Performance horses	1,200 & up		

CATTLE

Feeder Steers:(calves) per 100 lbs	
400-475lb	114.50
500-575lb	116.00
600-675lb	107.25
700-775lb	103.25
800-875lb	102.50
900-975lb	97.00

Heifers: (calves) per 100 lbs	
300-375lb	100.00
400-475lb	109.00
500-575lb	110.00
600-675lb	107.50
700-775lb	95.00
800-875lb	98.50
900-975lb	87.50

COMMERCIAL PIGS

Sows, Boars, Barrows & Gilts per 100lbs		
Sow	300-500lb	$48-$52
	500-700	$54-$56
Boar	200-250	10.00
	250 +	20.00
Barrows & Gilts	220-270	50.00

Slaughter	.64/lb

OTHER LIVESTOCK

Chickens, Commercial	
Layers = > 20 wks	1.30
Broilers	0.80
Pullets = < 20 wks	0.92
Breeders = > 20 wks	3.50

Turkeys, Commercial	
Breeder, Hen	15.00
Breeder, Tom	40.00
Market, Hen	0.35/lb
Market, Tom	0.37/lb

Table Eggs (per dozen)	
Large	0.97
Medium	0.71
Small	0.64

Grain Report

Commodities

Wheat (per bushel)	5.28	Corn (per bushel)	3.88
Milo (per cwt)	4.92	Soybeans (per bushel)	8.99

Hay

Alfalfa per Ton baled	
Premium Small Squares	190-210
Premium Large Squares	120-130
Premium Large Rounds	115-125
Good Small Squares	150-160
Good Large Squares	110-120
Good Large Rounds	100-110
Fair Large Squares	90-100
Fair Large Rounds	80-90

Grass Hay per Ton Baled	
Premium Small Squares	100-130
Premium Large Squares	65-80
Premium Large Rounds	60-75
Good Small Squares	85-100
Good Large Rounds	50-70
Fair Large Squares	45-60
Fair Large Rounds	45-60

Nuts

Runner Peanuts per ton	440.40	Pecans, native per ton	401.00
Spanish Peanuts per ton	436.11		
Virginia Peanuts per ton	444.26		

The following information from the Oklahoma Department of Agriculture is provided so the Assessor may check local market values as of May 31 of each year.

Oklahoma Department of Agriculture's
New Voice Messaging Systems
Offers 24 Hours A Day
Market Reports Statewide

There's a new, faster way to get up-to-date market reports anytime and anywhere.

For daily market information dial, 1-405-621-5533

Press Number for Selection

GRAIN	press 2
LIVESTOCK SUMMARY	press 3
FED CATTLE	press 4
HOGS AND SHEEP	press 5
HAY	press 6
ADA LIVESTOCK AUCTION	press 7
APACHE LIVESTOCK MARKET	press 8
McALESTER LIVESTOCK MARKET	press 9
OKLAHOMA CITY LIVESTOCK MARKET	press 10
OKC WEST LIVESTOCK MARKET	press 11
GUYMON LIVESTOCK MARKET	press 12
TULSA LIVESTOCK MARKET	press 13
WOODWARD LIVESTOCK MARKET	press 14

BALERS

AGCO HESSTON

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
7105	16,800		15,300	14,100	13,000				
7115	20,200		18,300	16,900	15,600				
7110	18,100		16,400	15,100	13,900				
7120	25,600		23,300	21,700	20,200				
7433	80,800		73,600	68,300	63,400				
7444	114,800		104,600	95,600	89,100				
5134	13,200		12,100	11,200	10,400				
5545	24,000		21,800	20,200	18,700				
5146	20,400		18,400	17,000					
5156	24,400		22,600	21,000					

CASE IH

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
SB531	20,810	18,300	16,700						
SB541	23,590	21,000	19,200						
SB551	29,940	26,900	25,000						
LB433	108,890	94,800	87,400						
LB333	90,170	78,500	72,400						
RB454	28,410	25,300	23,200	21,300					
RB564	33,640	30,100	27,700	25,600					

CLAAS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
340	25,420	22,000	19,900	18,000					
355RC	40,520	35,000	31,800	28,800					
355UW	69,780	60,400	54,700	49,500					
380	39,220	33,900	30,700	27,800					

JOHN DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
328	18,620	16,600	15,400	14,300	13,300	12,300	11,400	10,600	9,800
348	22,220	20,100	18,500	17,700	16,700	15,600	14,600	13,700	12,900
854SS	41,940	38,000	35,300	32,700	30,400				
468	31,890	27,300	25,550	23,000	22,500				

BALERS cont.

KRONE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
BP1290	131,790	119,500	109,300	100,000	91,500	83,700			
BP1270	110,560	100,200	91,700	83,900	76,800	70,200			
BP890	89,950	81,500	74,600	68,300	62,500	57,100			
KR130B	21,790	19,400	17,800	16,400	15,100	13,900	12,800	11,800	10,800
VP1800	32,710	30,700	28,300	26,200	24,200	22,400	20,700	19,100	17,600

MASSEY FERGUSON

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
1841	30,540	26,800	24,600	22,500	20,600				
1839	24,160	21,200	19,400	17,800	16,300				
1835	20,110	17,200	15,800	14,400	13,200	12,100	11,100	10,100	
2190	134,850	118,200	107,900	98,600	90,000				
2170	113,420	99,400	90,800	82,900	74,900				
2150	94,710	83,000	75,800	69,200	63,200				
1756	28,540	24,900	22,700	20,600	20,900				
1734	15,690	13,400	12,200	11,100	10,100	9,200	8,300	7,600	

NEW HOLLAND

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
BC5050	19,480	17,400	16,300						
BC5070	23,690	21,100	19,600						
BC5080	29,940	26,600	24,700						
BB9060	90,890	79,900	73,800						
BB9080	109,650	96,000	88,500						
BR7060	27,670	24,200	22,500	20,900					
BR7090	33,410	30,200	28,300	26,300					

VERMEER

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
5410rebel	18,010	16,100	15,100	14,100	13,200				
505M	24,090	21,900	20,500	19,300	18,100				
605SM	33,810	31,100	29,200	26,800					
604SM	29,210	26,900	25,200						

COMBINES

AGCO GLEANER

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
R66	251,190	245,000	222,100	199,300					
R76	277,810	260,600	236,100	212,600					
A86	321,290	289,100	264,200	234,100					

CASE IH

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
5088	236,160	223,500	205,300	185,900					
7088	270,840	252,100	229,800						
7120	294,980	278,100	256,700	230,100					
9120	335,370	316,700	289,400						

JOHN DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
9570STS	236,250	223,300	204,400	187,400					
T670	265,040	249,200	231,200						
9670STS	258,110		214,473	196,531					
9770STS	292,240	271,000	240,500	228,800					
9870STS	318,890	296,200	272,100	249,900					
9870STS HK	377,070	317,700	293,500	271,700					

MASSEY FERGUSON

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
9695	266,270	239,800	216,100	192,700					
9895	321,290	286,700	258,600	233,600					

NEW HOLLAND

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
CX8070	255,920	234,400	211,500	191,000	172,600				
CX8080	272,070	246,800	223,000	201,800	182,700				
291250	291250	269,400	245,300	223,700	204,400				
CR9040	257,850	242,100	221,400	202,700	186,000				
CR9060	280,310	261,300	237,200	216,500	196,200				
CR9070	311,050	289,100	261,700	237,100	215,200				

COMBINE HEADERS

AGCO GLEANER

RIGID PLATFORMS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
4200-12		17,394	15,619	13,948	13,223				
4200-14		19,921	17,889	15,975	15,144				
7200-24/25		19,627	18,136	16,757	15,903				
7200-30		21,282	19,664	18,170	17,243				

FLEXIBLE PLATFORMS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
8200-20		22,835	21,145	20,003	18,923				
8200-24/25		25,154	23,166	21,915	20,732				
8200-30		28,417	26,172	24,759	23,422				
8200-35		32,855	30,259	28,625	27,080				

CORN & ROW - CROP HEADS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
3000-6		30,990	28,510	26,230	24,787	23,424	22,135	20,918	19,767
3000-8		39,072	35,946	33,071	31,252	29,533	27,909	26,374	24,923
3000-12		58,878	54,168	49,834	47,093	44,503	42,055	39,742	37,557

CASE IH

RIGID PLATFORMS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
1010-20		15,137	14,047	13,035	12,097	11,468	10,872	10,306	9,770
1010-25		16,447	15,263	14,164	13,144	12,446	11,813	11,198	10,616
1010-30		18,953	17,589	16,322	15,147	14,111	13,613	12,905	12,234

FLEXIBLE PLATFORMS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
1020-17.5		19,751	18,250	16,863	15,581	14,709	13,885	13,108	12,374
1020-20		21,478	19,845	18,337	16,943	15,995	15,099	14,253	13,455
1020-25		23,030	21,280	19,662	18,168	17,151	16,190	15,283	14,428
1020-30		26,871	24,829	22,942	21,198	20,011	18,890	17,832	16,834

CORN & ROW-CROP HEADS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
3200-6		36,204	33,271	30,410	27,947	26,242	24,641	23,138	21,727
3200-8		45,973	42,250	38,616	35,488	33,323	31,291	29,382	27,470
3200-12		69,792	64,139	58,623	53,874	50,588	47,502	44,604	41,928

COMBINE HEADERS cont.

JOHN DEERE

RIGID PLATFORMS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
600-14/15		19,319	18,218	17,179	16,200	15,277			
600-20/22		21,630	20,170	18,405	16,058	14,974	13,954	13,021	
600-24/25		22,112	20,702	18,815	17,545	16,361	15,256	14,435	11,132
600-30		25,304	23,596	21,641	20,078	18,723	17,459	16,280	12,739

FLEXIBLE PLATFORMS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
600-20		24,269	22,691	20,762	19,413	18,151	16,971	15,868	
600-22		25,406	23,755	21,735	20,323	19,002	17,767	16,612	
600-24/25		26,151	24,451	22,372	20,918	19,559	18,287	17,099	
600-30		30,250	28,284	25,880	24,197	22,625	21,154	19,898	

CORN & ROW-CROP HEADS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
600C-6		35,349	33,316	30,568					
600C-8		44,664	42,315	38,871					
600C-12		66,339	62,524	57,366					

MASSEY FERGUSON

RIGID PLATFORMS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
4200-13		17,779	15,583	14,360	13,520	12,729	10,075		
7200-24/25		21,685	19,896	18,354	17,299				
7200-30		23,702	21,747	20,061	18,908				

FLEXIBLE PLATFORMS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
8200-20		22,764	20,806	19,121	18,050				
8200-25		24,473	22,369	20,557	19,405				
8200-30		27,643	25,265	23,219	21,919				
8200-35		31,944	29,197	26,832	25,329				

CORN & ROW-CROP HEADS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
3000-6		31,013	28,826	26,506	24,902	23,396	21,980	20,650	19,501
3000-8		38,030	34,208	31,454	29,551	27,763	26,084	24,505	23,023
3000-12		57,413	51,643	47,486	44,613	41,914	39,378	36,996	34,758

COMBINE HEADERS cont.

NEW HOLLAND

RIGID PLATFORMS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
76C-14'		16,352	14,651	13,567	12,834	12,141	11,486	10,865	10,279
72C-24/25		18,018	17,027	15,750	14,884	14,065	13,291	12,560	11,870
72C-30		20,218	19,106	17,673	16,701	15,782	14,914	14,094	13,319

FLEXIBLE PLATFORMS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
74C-20		21,729	20,512	18,954	17,892	16,890	15,944	15,051	14,209
74C-24/25		23,470	22,156	20,472	193,256	18,243	17,222	16,257	15,347
74C-30		27,411	25,876	23,909	22,570	21,306	20,113	18,987	17,924

CORN & ROW-CROP HEADS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
98D-6		33,185	30,298	26,753					
98D-8		42,140	38,473	33,972					
98D-12		63,971	58,406	51,572					

COTTON PICKERS & STRIPPERS

CASE IH

Model	New	2010	2009	2008	2007	2006	2005	2004
CE420	277,780	224,200	200,100	178,900				
CE620	431,980	346,600	310,400	278,300				
ME635	576,910	456,700	411,300	370,800				

COTTON HARVESTERS

JOHN DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004
7460	186,720	163,900	153,000	129,100	111,600	100,500	96,000	88,600
7660	450,440	375,200	346,340	298,870				
7760	613,670	531,500	480,800	435,000				

FORAGE HARVESTERS

CASE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
FHX300	48,940	43,200	39,000	35,300	31,900	28,800	26,100	23,600	21,300

CLAAS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
830GE	207,090	194,700	179,900	166,200	153,600				
850GE	233,710	219,700	203,000	187,600	173,400				
870GE	270,260	254,100	250,800	216,900	200,500				
950	303,690	285,500	263,800						
980	360,050	339,300	314,200						

JOHN DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
3955	31,720	26,000	24,000	22,200	20,500	19,000	17,500	16,200	15,000
3975	39,010	34,100	31,500	29,100	26,900	24,900	23,000	21,200	19,600
7250	186,080	169,000	156,400	144,600	129,400	119,700	110,800	102,400	94,800
7350	225,350	207,200	191,600	177,200	158,600	146,700	135,700	125,600	116,100
7450	258,630	240,600	222,500	205,800	184,200				
7550	284,390	264,500	244,700	226,300	202,600				
7950	373,090	338,100	291,800						

NEW HOLLAND

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
790	29,910	26,000	24,000	22,100	20,400	18,900	17,400	16,100	14,800
FP240	50,310	43,700	40,300	37,200	34,400	31,700	29,300	27,000	24,900
FR9040	275,340	251,900	228,300	206,800					
FR9050	310,520	284,800	258,600	234,800	194,400				
FR9060	339,760	303,900	275,600	250,000	188,000				

MOWER CONDITIONERS

AGCO HESSTON

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
1459	16,690	15,300	14,000						
1474	30,660	28,100	25,800						

CASE IH

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
SC101	38,720	34,300	31,500	28,000					
DC162	40,640	35,200	32,300	27,700					

JOHN DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
625	21,330	19,200	17,800	16,500					
830	27,890	25,300	23,600	22,000					
956	38,640	34,600	32,300	30,000					

MASSEY FERGUSON

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
1459	18,140	15,700	14,500	13,300	12,300	11,300	10,400	9,500	
1476	37,890	32,800	30,100	27,600	25,400				

NEW HOLLAND

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
472	17,080	14,900	13,900	13,000	12,100	11,300	10,500	9,800	9,100
499	29,040	25,200	23,300	21,600	20,000	18,500	17,100	15,900	14,500
H7560	39,120	35,500	32,800						
H7460	40,210	36,500	33,700						

VERMEER

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
MC840	25,670	22,100	20,200	18,500	16,900	15,500	14,200	13,000	11,900
MC1030	31,390	27,000	24,700	22,600	20,700	19,000	17,300	15,900	14,500

TRACTORS

AGCO

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
LT85A	49,340	46,600	43,500	40,600					
LT95A	53,280	50,600	47,600	44,800					
RT110A	82,810	79,900	75,400	71,100					
RT140A	101,580	96,700	90,200	84,100					
RT165A	134,590	129,900	114,800						
RT205B	168,880	156,500	145,400						
DT275B	209,460	196,700	182,100						

CASE IH

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
F-ALL 45	26,630	24,900	23,200	21,700					
F-ALL 85C	32,290	31,800	30,300	29,000					
110 PRO	74,720	72,400	68,900	65,600	62,500				
MXM120	77,070	73,500	69,700	66,200	62,800				
125PRO	84,850	81,000	76,800	72,900	69,000				
PUMA165	111,430	107,200	102,000	96,700	91,700				
PUMA 210	128,660	123,200	116,100	109,400	101,600				
MAG 245	157,610	153,400	144,600	135,300	128,700				

JOHN DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
2720	17,090	16,500	15,700	14,900					
3320	19,490	18,400	17,300	16,000					
4320	26,970	24,800	23,200	21,700					
5075M	38,550	35,200	33,800	32,900					
5105M	49,050	46,000	43,300	42,800					
7230	84,180	81,500	78,000	75,000					
7630	98,690	95,600	90,100	84,700	81,300				
7730	111,310	107,100	102,900	97,900	94,200				
7930	140,180	134,700	128,600	123,700	116,300				
8285R	190,920	168,500	157,400						

KUBOTA

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
BX2660	11,940	11,600	10,900	10,300					
L3240DT	17,950	16,500	15,400	14,400	13,500				
L5040	27,020	24,600	23,100	20,400					

TRACTORS cont.

MASSEY FERGUSON

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
1523	11,820	11,400	10,600	9,900	9,200	9,700			
1532	16,920	15,600	14,600	13,600	12,800				
1643	23,380	21,400	19,700	14,600	13,300	12,100			
3635	38,310	35,400	33,100	30,900	24,200				
5445	45,480	41,700	38,700	35,900	30,500	28,200			
7465	95,010	88,100	81,700	75,700	70,200				
7485	115,590	106,400	99,100	92,300	85,900	77,400			
7499	140,350	129,400	127,600	119,100	111,100				
8650	180,480	161,600	150,300						

NEW HOLLAND/FORD

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
2030	19,440	18,100	17,000	16,000					
T1530	21,940	21,100	19,900	15,000					
3040	30,750	29,700	28,600	19,900					
T5070	43,640	41,700	39,300	37,000					
T6020	59,950	56,900	53,800	51,000					
T6050	64,070	60,500	57,000	53,700					
T6080	100,210	93,400	88,000	82,900					
T7-270	149,980	132,200	125,100						
T8-330	193,110	158,700	149,000						
T8-390	231,880	189,300	177,400						
T9-560HD	288,420	258,800	241,900						

WINDROWERS

AGCO HESSTON

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
9435	91,340	80,500	72,100	66,800	61,900				
9635	109,570	97,400	88,000	82,100	75,700				

CASE IH

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
WD1203	94,080	82,400	75,200	68,600					
WD1903	109,180	95,600	87,200	79,600					
WD2303	118,280	103,400	94,100	85,600					

JOHN DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
4995			89,100	84,000	80,500	74,500	70,900	66,000	62,200
4895			76,200	72,300	68,100	64,600	60,000	56,000	53,400

MASSEY FERGUSON

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
9635	116,130	102,700	95,300	88,400	82,100				
9435	98,610	87,200	80,900	75,100	69,700				

FORD NEW HOLLAND

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
H8040	93,720	84,500	78,200	74,800					
H8080	116,550	103,100	96,500	90,300					

BUSINESS RELATED
Section V

- Office Equipment
- Computers
- Copiers
- Facsimile

All business related equipment are shown with Replacement Cost New and are listed with Economic Lives. Depreciation Tables should be applied to determine Fair Market Value.

Personal Property Valuation Schedule

Introduction

Business Related Property

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2001 Sec 2875 D4, to help achieve equity in the assessment of the personal property of commercial and industrial establishments through uniform application of valuation guidelines. It is the goal of this Division that equity be realized within and between all classes of property throughout all taxing jurisdictions in Oklahoma.

None of the content of this schedule is intended, in any way, to relieve property owners or assessing officials of their obligations by law to report, value, or assess personal property at its true and full market value. Application of the valuation guidelines, procedures, and rates contained in this publication, together with sound judgment on the part of assessment officials, will help determine the validity of values received from a variety of commercial operations. Methodologies contained herein are intended only to provide the user with an approximation of value for the personalty "typical" for that class, not an absolute value. The replacement cost less normal depreciation tables are provided to determine estimated market value based on adjustments to information obtained from property owners.

This Schedule is available on the Oklahoma Tax Commission website. www.tax.ok.gov (select- Ad Valorem, select- Publications, select Business Personal Property Valuation Schedule.)

Oklahoma Tax Commission
Ad Valorem Division
3700 N. Classen Blvd.
Oklahoma City, OK 73118
(405) 319-8200

BUSINESS OFFICE EQUIPMENT

OFFICE FURNITURE

Economic Life: 10 years

BOOKCASES

Steel:	**31"**	**34"**
2 Shelf	135	170
3 Shelf	158	204
4 Shelf	205	258
5 Shelf	252	353

Wood, Veneer:	**36"**
2 Shelf	235
3 Shelf	284
4 Shelf	319
5 Shelf	365

Wood, Solid:	**36"**
2 Shelf	198
3 Shelf	219
4 Shelf	259
5 Shelf	298

DESK

Contemporary: 36" X 72"

Low	**Average**	**Good**
400 - 680	570 - 900	1,100 - 2,500

Executive: 30" X 60"

Low	**Average**	**Good**
200 - 400	450 - 800	900 - 2,500

CREDENZA

Low	**Average**	**Good**
20" X 60"	21" X 72"	21" X 72"
220 - 300	440 - 860	1,000 - 2,000

HUTCH

Low	**Average**	**Good**
14" X 60"	15" X 72"	15" X 72"
200 - 350	400 - 600	800 - 1,500

BUSINESS OFFICE EQUIPMENT cont.

CONFERENCE TABLE

Low	Average	Good
200 - 275	300 - 600	800 - 1,200

CHAIRS

Executive

Low	Average	Good
130-300	300-600	750-1100

Conference

Low	Average	Good
120 - 220	240 - 330	350 - 490

Task

Light Duty	Fixed	Adjustable
60 - 140	150 - 200	220 - 400

FILES

Metal - Vertical

	Low	Average	Good
2 Drawer	100	300	500
4 Drawer	200	400	600

Metal - Lateral

	Average	Good
2 Drawer	300	500
4 Drawer	500	900
5 Drawer		1,100

Wood - Lateral

Average	Good
350 - 510	550 - 1,100

Insulated - Vertical

	Letter	Legal
2 Drawer	1,500	2,200
4 Drawer	2,500	3,500

Insulated - Lateral

	Letter
2 Drawer	2,200
4 Drawer	4,000

BUSINESS OFFICE EQUIPMENT cont.

FILES (cont)

Fire Resistant

Vertical

	Low	Average	Good
2 Drawer	535	925	1,095
4 Drawer	1,135	1,390	1,695

Lateral

	Low	Average	Good
2 Drawer		2,620	

MODULAR FILES

Wood

Low	Average	Good
175 - 400	450 - 700	750 - 1,300

Metal

Low	Average	Good
500 - 1,000	1,500 - 2,500	3,000 - 5,000

COMPUTER WORKSTATIONS

Wood

	Low	Average	Good
Desk	350	400	500
Hutch	275	180	250
Printer	125	175	200

Metal

	Low	Average	Good
Desk	150	225	400
Printer	100	175	350

SAFES

Above Floor

Low	Average	Good
100 - 500	600 - 1,500	2,000 - 3,000

In Floor

	Low	Average	Good
Class B	235	500	750
Class C	300	550	800
Class E	450	700	1,000

Money/Records

	Low	Average	Good
Records	500	1,000	1,500
Money	800	2,000	3,000

BUSINESS OFFICE EQUIPMENT cont.

MACHINES

Cash Registers

Low	Average	Good
200 - 1,000	1,500 - 2,200	2,400 - 5,000

Check Writers

Low	Average	Good
90 - 150	200 - 275	300 - 400

Dictation

Low	Average	Good
200 - 400	500 - 800	1,000 - 1,500

Telephone Answering

Low	Average	Good
30 - 100	120 - 200	250 - 400

COMPUTERS

Economic Life: 5 years

Computer Systems are shown with major features listed only. Price is an average of current advertised prices of various retailers.

Components prices are an average of current advertised prices of various retailers.

Please note that in the area of computers, software and calculators, market values for these products have generally shown a downward trend. We would suggest that you do not use cost trending table for these items.

COMPUTER SYSTEMS

DESKTOPS

Intel

Speed	Processor	RAM	HD	CD	Modem	Monitor	Price
2.7GB	Intel Pent 4	4GB	500GB	DVD-CD-RW	Wireless	NO	500
3.2GB	Core I5	8GB	1TB	DVD-CD-RW	Wireless	NO	700
2.8GB	Core I7	8GB	1TB	DVD-CD -RW	Wireless	NO	1,150

LAPTOPS

Intel

Speed	Processor	RAM	HD	CD	Modem	Monitor	Price
2.4GB	Core I5	6GB	640GB	DVD-CD-RW	Wireless	17.3	900
2.4GB	Core I5	6GB	640GB	DVD-CD-RW	Wireless	15.6	1,500
2.23GB	Core I7	6GB	1TB	DVD-CD-RW	Wireless	17.3	1,300
2.73GB	CoreI7	6GB	640GB	DVD-CD-RW	Wireless	15.3	1,100

COMPUTER COMPONENTS

PRINTERS

BROTHER

Model	Price	Model	Price	Model	Price
MFC5490CN	130	MFC3360C	90	MFC9840CDW	700
MFC790CW	180	MFC5890CN	200	MFC6490CW	300
MFC685cw	330	MFC6890CDW	350	MFC8890DW	500
MFC9840CD	849				

CANON

Model	Price	Model	Price	Model	Price
MP620B	150	MX890	190	MX330	110
MP980	300	MX7600	400	MF6595	999
MF6595cx	1,145	MF7460	2,995	MF7470	3,995
MF7480	4,995	C6000	99,800	C600A1100	99,800
C6000A2100	99,800	C6000A3100	99,800	C600VP	155,000
C6000VP21	155,000	C600VP31	155,000	ipf 605	2,295
Ipf 610	2,295	Ipf 710	3,995	ipf 720	5,395
ipf 5100	1,995	ipf 8000S	5,995	ipf 8100	5,995
ipf 9000S	14,995	ipf 9100	14,995		

EPSON

Model	Price	Model	Price	Model	Price
WF600	200	NX110	70	NX415	100
NX515	150	ART800	300		

HEWLETT PACKARD

Model	Price	Model	Price	Model	Price
J4680	130	F4280	80	C7280	300
C4680	100	CB815A	160	CB05A	210
C8180	400	C6380	200	P4015x	1,629
P4515n	1,599	P4515tn	1,849	P4515x	2,129
H470b	299	H470	249	H470wbt	349
J6480	199	K8600	300		

KONICA

Model	Price	Model	Price	Model	Price
7450 II	1,199	1600W	229	1650EN	329
1690MF	449	1680MF	379	C31P	2,256
C31PX	3,520				

KODAK

Model	Price	Model	Price	Model	Price
ESP5	150	ESP7	200	ESP9	300
ESP3	130				

COMPUTER COMPONENTS cont.

PRINTERS cont.

LANIER

Model	Price	Model	Price	Model	Price
LP550C	4,669	LP540C	3,699	GXE3300N	199
GXE3350N	279	C231N	559	C232DN	669
LP37N	799	C231SF	899	C232SF	999
LP131SF	2,008	LP131SFL	1,808	C312DN	1,149
SPC400DN	999				

LEXMARK

Model	Price	Model	Price	Model	Price
X4975	180	X4850	80	X4650	100
X6650	130	X7675	200	X3650	80
X5075	90	X6675	150	X5650	100

NEC

Model	Price
C520	799

OCE

Model	Price	Model	Price	Model	Price
2650CPD	1,199	3550P	879	4550P	1,079
3550PD	1,139	4550PD	1,079		

OKI

Model	Price	Model	Price	Model	Price
MC560N	999	B420DN	430	B2200	136
MC860 1	3,999	B4100N	250	B2400n	284
MC860 2	4,459	C3600N	350	C710dn	1,239
MC860 3	4,739	C5650N	450	C3600n	399
C5650dn	589	C5650n	449	C6050dn	809
CX2633 1	7,899	C6150dn	1,059	C6150dtn	1,309
CX2633 2	8,499	C6150n	869	C8800dn	2,689
CX2633 3	8,999	C800n	2,399	C9650n	3,699
B430DN	350	C9650n	3,399	CX3641	19,000

RICOH

Model	Price	Model	Price	Model	Price
C821DN	4,669	4100NL	549	GX3000S	549
GXE3300N	199	3300D	259	GX3000SF	699
GXE3350	279	3300DN	325	GX3050SFN	849
C231N	559	SPC220S	829	C222DN	759
C232DN	669	SPC222DN	759	C221N	629
4210N	799	SPC410DNK	1,999	C220N	529
SPW2470	15,203	GX2500	169	GX3050SFN	849
GX7000	749				

COMPUTER COMPONENTS cont.

PRINTERS cont.

SAMSUNG

Model	Price	Model	Price	Model	Price
SF565PR	300	SCX5835FN	1,099	ML1630	360
CLX6200FX	700	SCX5935FN	1,689	CLX3175FW	399
CLX6210FX	900	ML2855ND	357		

SAVIN

Model	Price	Model	Price	Model	Price
CLP350D	4,669	GXE3350N	279	MLP37N	799
CLP340D	3,699	C231N	559	C231SF	899
GXE3300N	199	C232DN	669	SP1000SF	315
SP3200SF	615	SP3300D	259	SP3300DN	325
SPC220N	529	SPC220S	829	SPC221N	629

COMPUTER COMPONENTS cont.

MONITORS

Size	Price
19"	130
21"	199
23"	250
24	280

MODEMS

Size	Price
56k	20
Cable	120
3comDSL	199

SCANNERS

CANON

Model	Price
700F	130
5600F	170
8800F	200

EPSON

Model	Price
V300	120
V3030	90
V500	170

HP

Model	Price
G3110	100
8300	500
7800	380
G4010	140

BACK UPS

Brand	Model	Price
APC	3002	299
APC	2324	99
APC	1500	199
APC	900	130

COPIERS

Economic Life: 6 years

COPYSTAR

Model	Price	Model	Price	Model	Price
CS1500	495	CS1650	825	CS221	1,399
CS1635	625	CS181	1,199	CS3040	2,099
CS180	999	CS2550	1,275	CS2560	2,149
CS3060	2,699				

DUPLO

Model	Price	Model	Price	Model	Price
DP5450	9,450	DP210E	5,995	DP5850	16,995
DP5510	7,995				

HEWLETT PACKARD

Model	Price	Model	Price	Model	Price
8500	300	P3015	549	6000	89
6500	149	P3015D	649	T1120	3,595
P2035	229	P3015X	999	P3015DN	899
7000	229	8000	149	CM3530	2,499

IKON

Model	Price	Model	Price	Model	Price
31MP	749	3131CP	1,299	4040CP	3,999

INFO PRINT

Model	Price	Model	Price	Model	Price
1846	1,778	1856	2,224	1866	2,470
1834N	707	1824DN	599	1812DN	399

KONICA MINOLTA

Model	Price	Model	Price	Model	Price
PRO950	45,255	CD52	26,250	222	5,240
282	6,300	362	8,030	7450	2,499
1600W	229	1650EN	329	1690MF	449
7115	1,295	7118	1,495	7022	2,900

KYOCERA

Model	Price	Model	Price	Model	Price
220	1,895	181	2,565	180	1,695
C5100DN	787	1350DM	761	620	19,500

LANIER

Model	Price	Model	Price	Model	Price
C232SF	999	LD360	18,000	907EX	40,000
C231SF	899	LD370	23,000	1107EX	51,000
C900S	136,500	LD380	28,000	1357EX	62,000
3300D	260	LD390	33,000	LP550C	4,669
3300DN	329	LD360SP	21,500	LP540C	3,699
C312DB	1,149	LD380SP	36,500	LP550CT1	4,669

COPIERS cont.

LEXMARK

Model	Price	Model	Price	Model	Price
C782XL	1,999	X782EXL	4,499	X363DN	499
X364DN	549	X264DN	399	X463DE	999
X464DE	1,199	X466DE	1,499		

MURATEC

Model	Price	Model	Price	Model	Price
MFX1350D	2,995	MFX1450	2,695	MFX1450D	2,795
MFX2050	3,495				

NEC

Model	Price	Model	Price	Model	Price
IT25C5	10,300	IT35C5	12,950	IT8030	27,995
C520	799	IT3640D	3,995		

OCE

Model	Price	Model	Price	Model	Price
7522	26,500	6022	19,950	65226	28,250
2221	6,750	2821	7,995	3622	9,200
4222	9,720	5022	12,300		

OKI

Model	Price	Model	Price	Model	Price
CX3641	19,000	MC860MFP	3,400		

PANASONIC

Model	Price	Model	Price	Model	Price
DP6401	13,500	DP6530	11,500	8016P	1,170
MC210	1,299	DP2330	2,995	DP8035	4,699

RICOH

Model	Price	Model	Price	Model	Price
AC104	499	2550B	2,649	MP2550SPF	8,130
MP161	799	3350	3,349	MP3350B	6,435
MP161F	1,069	3350SP	4,098	MP3350SP	8,385
MP171	899	C2000	5,299	MP3350SPF	9,480
MP171F	1,099	C2500	5,599	MP4000B	8,890
MP1600L	1,199	MP4000SPF	11,715	MP5000B	11,050
MP2000	1,225	MP5000SPF	13,875	MP6000SP	20,300
MP2000SPF	1,873	MP7000	21,500	MPC2000	9,865

SAMSUNG

Model	Price	Model	Price	Model	Price
5315	775	SC655N	2,500	SF565PR	250
6370F	895	SCX6322DN	1,000		

COPIERS cont.

SAVIN

Model	Price	Model	Price	Model	Price
1357EX	3,200	917	1,760	C3333	13,200
907EX	40,000	917f	2,310	C2828	11,300
1170EX	51,000	C9020L	5,800	C5050SPF	19,300
9060	18,000	C9020	6,100	C4040SPF	15,900
9070	23,000	C9025	7,900	9040B	8,890
9080	28,000	C4040	14,700	906EX	39,000
9090	33,000	SLP38C	775	SPC220S	829

SHARP

Model	Price	Model	Price	Model	Price
AL1000	309	AL2050	600	ARM207E	800
ARM257	1,800	ARM317	2,725	ARM283	5,500
MXM283	5,500	MX3100N	6,900		

TOSHIBA

Model	Price	Model	Price	Model	Price
E120	475	E150	540	E2025	599
E2035	549	E203SCL	669	E165	1,184
E166	799	E167	975	E207	1,199
E203L	1,525	E205	1,419	233	1,975
E237	1,400	E255	2,999	E305	3,999

XEROX

Model	Price	Model	Price	Model	Price
4118	690	C20	900	C118	940
M118	1,879	4150	1,985	C123	3,199
M123	4,699	PRO128	5,399	WC5222	2,599
WC5225	3,599	WC5030	3,199		

Facsimile

Economic Life: 6 years

BROTHER

Model	Price	Model	Price	Model	Price
1960C	280	1860C	150	1360	130

PANASONIC

Model	Price	Model	Price	Model	Price
FG2451	160	KXFHD351	130	KX-FP205	90
KXFL511	240	KXF541	330		

CANON

Model	Price	Model	Price	Model	Price
L170	595	L90	495	JX200	100

CONSTRUCTION EQUIPMENT
Section VI

- Earthmoving Equipment

  Backhoes
  Crawler Loaders
  Crawler Tractors
  Excavators
  Graders
  Scrapers
  Skid Steer Loaders
  Trenchers
  Wheel Dozers
  Wheel Loaders

- Lifting Equipment

  Aerial Lifts
  Cranes - Cranes for Truck Mounting
  Cranes – Hydraulic Cranes
  Cranes – Lattice Boom Cranes
  Rough Terrain Lift Trucks

- Other Equipment

  Air Compressors
  Compaction Equipment
  Concrete Equipment
  Crushing Equipment
  Drilling Equipment
  Forestry Equipment
  Miscellaneous Equipment
  Paving Equipment
  Pumps
  Road Maintenance Equipment
  Trucks & Trailers
  Welders

Personal Property Valuation Schedule

Introduction

Construction Equipment

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2001 Sec 2875 D4, to help achieve equity in the assessment of the personal property of commercial and industrial establishments through uniform application of valuation guidelines. It is the goal of this Division that equity be realized within and between all classes of property throughout all taxing jurisdictions in Oklahoma.

None of the content of this schedule is intended, in any way, to relieve property owners or assessing officials of their obligations by law to report, value, or assess personal property at its true and full market value. Application of the valuation guidelines, procedures, and rates contained in this publication, together with sound judgment on the part of assessment officials, will help determine the validity of values received from a variety of commercial operations. Methodologies contained herein are intended only to provide the user with an approximation of value for the personalty "typical" for that class, not an absolute value. The replacement cost less normal depreciation tables are provided to determine estimated market value based on adjustments to information obtained from property owners.

This Schedule is available on the Oklahoma Tax Commission website. www.tax.ok.gov (select- Ad Valorem, select- Publications, select Business Personal Property Valuation Schedule.)

Oklahoma Tax Commission
Ad Valorem Division
3700 N. Classen Blvd.
Oklahoma City, OK 73118
(405) 319-8200

EARTHMOVING EQUIPMENT

BACKHOES

CASE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
580M23		64,000	59,000	54,000					
580SUPM3		71,000	65,000	59,000					
590SUPM3		82,500	75,000	70,000					

CATERPILLAR

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
416E	73,083	64,000	59,000	53,000	46,750	41,500			
420E	88,946	72,000	68,000	62,000	54,000	47,500			
430E	104,794	77,500	72,000	68,000	65,000	62,000			
450E	158,952	145,000	120,000	105,000	90,000				

DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
110	46,111	38,750	34,750	30,750	28,500	26,250	24,500	21,000	18,250
310J	89,647	67,000	64,000	61,000	58,000				
310SJ	101,260	72,000	67,000	62,000	57,000				
410J	111,537	77,500	71,000	66,000	61,000				
710J	184,191	115,000	97,500	87,500	77,500				

JCB

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
MIDI CX	50,337	44,250	41,500	38,750					
3CX 14FT	81,472	69,000	60,000	54,000	48000				
4CX 14FT	96,659	77,500	66,000	58,000	50,000				
3CX 15FT	99,236	85,000	72,000	64,000	57,000				
4CX 15FT	135,124	97,500	87,500	80,000	72,000				
4CX 17FT	162,404	115,000	97,500	87,500	77,500				

KOMATSU

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
WB142-5		53,000	46,250	41,000	36,250				
WB146-5		55,000	49,500	42,750	36,750	31,500			
WB156-5		61,000	57,000	51,000	46,750				

BACKHOES cont.

KUBOTA

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
B21	31,489			19,500	16,750	15,500	15,000	14,500	13,750
L39	39,425	30,250	27,750	26,250	25,000	23,250	22,000	29,780	
L48	46,595			29,500	26,250	25,000	23,250	21,750	20,250
M59	50,896	36,750	35,000	33,250					

NEW HOLLAND

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
B95	57,907			44,750	41,250	38,000			
B95 TC	62,105			46,000	42,500	39,500			
B95 LR	62,214			46,750	43,500	40,750			
B110	69,342			51,000	47,000	43,250			
B115	97,313			56,000	48,250	42,000			

TEREX

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
TX760B		44,250	42,250	40,250	38,250	36,250	34,500	32,750	
TX860B		56,000	50,000	46,500	43,750	41,000	38,250		
TX870B		62,000	57,000	52,000	46,500	42,000	38,000		
TX970B		66,000	61,000	56,000	51,000	46,250	42,000		

TERRAMITE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
T5C	21,295	17,000	14,250	13,500	12,000	11,250	10,750	10,250	9,500
T7	28,500	22,000	20,000	18,500	17,250	16,250	14,750	12,500	11,750
T9	30,500	25,750	23,250	20,500	18,500	17,000	15,500	14,000	13,250

VOLVO

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
BL60	67,254	44,750	41,250	36,750	33,750	30,500	27,500	25,000	
BL70	101,043	58,000	52,000	46,250	42,500	37,750	35,750	32,500	29,750

CRAWLER LOADERS

ASV

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
RC30	23,134			15,500	14,250	13,250	12,000	11,500	10,750
RC60	38,111			26,500	24,750	22,750	20,750	19,000	17,250
RC85	47,721			37,750	31,750	27,500	23,750	20,250	
RCV	52,543			26,500	24,750	23,500	22,000		

BOBCAT

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
MT52	18,307	14,250	13,250	11,250	10,500	9,500	8,500	7,500	
T100	32,694	22,000	20,500						
T140	37,337	25,000	22,500	21,250	20,000	18,750	17,500		
T180	41,818	27,250	23,250	21,250	19,250	17,000	15,250	13,500	
T190	44,429	32,750	30,500	25,000	20,250	19,250	18,000	17,000	16,250
T300	59,261	45,000	39,750	34,500	28,000	26,250	22,000	21,000	20,000
T650	50,289	42,000	36,000						

CASE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
420CTS3	45,500	31,500	26,750	22,750					
445CTS3	52,800	38,250	34,250	30,250					
450CTS3	64,400	49,500	43,250	38,500					

CATERPILLAR

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
247BS2	43,900	32,750	30,000	26,500	23,500				
257BS2	48,800	37,000	32,000	30,000	28,000				
277C	61,387	51,000	43,500	37,500	32,250				
297C	72,829	57,000	51,000	43,750	38,000				
939C	131,387	67,000	59,000	55,000	47,500	42,000	38,250	33,500	29,500
953D	237,999	175,000	160,000	140,000	120,000	105,000			
963D	309,762	235,000	215,000	165,000	125,000	97,500			
973C	434,307	265,000	225,000	200,000	160,000	140,000	115,000	105,000	92,500

DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
CT322	45,272	38,000	33,500	29,750	26,750	24,000	21,250		
CT332	59,900	45,000	39,750	35,250	31,000	27,000	23,500		
605C	159,903	110,000	90,000	70,000	55,000	42,250			
755D	296,508	190,000	160,000	135,000	120,000				

GEHL

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
CTL55	40,055	30,500	27,250	24,500					
CTL75	56,684	37,750	34,750	31,750					
CTL80	68,288	48,000	42,000						

NEW HOLLAND

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
C175	40,900	33,500	29,250	25,500	22,250				
C185	51,679	39,250	34,750	31,750	29,000	26,250			
C190	55,260	42,500	35,750	33,000	30,000	27,250			

CRAWLER TRACTORS

CASE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
550H LGP	101,351	65,000	58,000	53,000	48,500	45,250	42,250	39,000	34,250
550H LT	93,035	62,000	56,000	51,000	46,500	43,000	40,000	36,750	32,000
650KLT-3	109,035	77,500	67,000	58,000					
850L LGP		115,000	105,000	95,000					
1150K WT-3	193,623	130,000	115,000	100,000					
1650L XLT	266,001	150,000	135,000	120,000					
1850K LT-3	300,220	195,000	165,000	140,000	115,000	95,000			

CATERPILLAR

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
D3K XL	94,000	87,500	80,000	73,000					
D4K XL	118,116	100,000	90,000	82,500					
D5K XL	141,748	105,000	90,000	80,000					
D6K XL	204,734	175,000	170,000	140,000	115,000	97,500			
D6T	310,510	255,000	225,000	205,000	185,000				
D8T	649,910	475,000	440,000	370,000	335,000	295,000	265,000	235,000	
D9T	872,420	600,000	560,000	510,000	445,000	410,000	380,000	350,000	
D10T	1,085,000	1,080,000	1,030,000	950,000	910,000	680,000	580,000	500,000	
587T		740,000	690,000	630,000	570,000	510,000			

DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
450J LT	98,557	77,500	69,000	63,000	51,000	46,250	41,500		
550J LT	122,437	92,500	85,000	72,000	62,000	52,000	44,250		
700J LT	174,466	145,000	130,000	110,000	92,500	85,000	77,500		
750J LT	237,620	200,000	175,000	145,000	125,000	110,000	95,000		
850J LT	316,171	235,000	225,000	205,000	140,000	115,000	97,500		
950J	448,195	330,000	295,000	255,000	215,000	180,000			
1050J	628,529	405,000	330,000	270,000	220,000				

KOMATSU

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
D21A-8		44,500	40,750	36,000	32,500	29,250	26,500	24,000	
D31EX-22		73,000	63,000	54,000					
D51EX-22		145,000	120,000	110,000	100,000				
D65PX-15		205,000	185,000	150,000	125,000	115,000	87,500	69,000	55,000
D85PX-15		325,000	275,000	225,000	205,000	170,000	125,000	100,000	77,500
D275AX-5		420,000	375,000	310,000	275,000	235,000	210,000	180,000	150,000
D375A-5		550,000	490,000	445,000	395,000	335,000	285,000	240,000	205,000
D475A-5		960,000	850,000	750,000	680,000	610,000	540,000		
D575A-3		1,340,000	1,030,000	900,000	850,000	760,000	700,000	630,000	540,000

EXCAVATORS

BOBCAT

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
323	29,136	22,000	20,000	17,000	15,750	13,750	11,750		
331	39,891	31,750	26,250	25,500	21,750	18,750	17,500	16,000	15,250
337	57,555	40,000	37,750	33,500	31,000	27,500	20,500	18,250	17,500
430	46,666	38,000	35,750	31,750	28,500	23,250	20,500	18,500	16,500
435	57,621	40,000	38,250	34,250	31,500	28,500	23,000	20,250	18,000
442	95,533		53,000	48,250	42,000	37,500	32,750	28,500	25,000

CASE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
CX27B	40,478	31,750	28,000	24,250	20,500	19,250	17,750	16,250	
CX50B	67,372	55,000	48,250	45,000	42,250	37,250	32,000	27,750	
CX75	112,536	82,500	71,000	65,000	57,000	46,250	38,500	32,500	30,000
CX135	169,976	100,000	87,500	77,500	71,000	60,000	51,000	46,250	41,500
CX225	241,383	170,000	145,000	120,000	97,500	87,500	75,000	67,000	62,000
CX290B	330,069	210,000	170,000	135,000	110,000				
CX470B		295,000	275,000	255,000					
CX700B		570,000	490,000	420,000					
CX800B		700,000	600,000	510,000					

CATERPILLAR

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
301.6C	34,499	23,000	20,500	18,250	16,750	15,500	14,250		
302.5C	45,945	30,500	28,000	26,250	23,500	22,500	21,500		
304CCR	58,829	41,750	38,500	34,750	32,000	29,750			
305C CR	66,919	48,250	43,750	39,500	35,500	32,000			
308D CR	113,608	82,500	72,000	62,000					
312D L	149,655	105,000	92,500	82,500	73,000				
M316D	247,686	150,000	135,000	125,000	105,000				
336D L	342,440	300,000	260,000						
345D L	498,818	375,000	320,000	270,000					
365C L	736,287	640,000	560,000	470,000	405,000	370,000	335,000		
385C L	1,145,000	750,000	620,000	53,000	470,000	400,000	345,000		

DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
17D	28,780	21,750	20,250	19,000	17,750				
35D	44,340	34,500	32,000	28,000	25,000	23,000	21,250		
50D	59,999	49,500	46,000	41,000	37,000	33,250	29,750		
60D	72,110	51,000	44,750	39,250					
85D	121,251	85,000	77,500	70,000					
120D	155,605	105,000	90,000	80,000					
160DLC	190,498	140,000	115,000	100,000	90,000				
200DLC	231,909	180,000	155,000	115,000	87,500				
270DLC	317,317	230,000	200,000	165,000	130,000	105,000			
350DLC	372,321	265,000	220,000	180,000	145,000	115,000			
450DLC	555,794	330,000	265,000	215,000	160,000	120,000			
650DLC	821,001	415,000	340,000	275,000	225,000	185,000			
850DLC	1,079,725	520,000	460,000	370,000	275,000	205,000			

EXCAVATORS cont.

DITCH WITCH

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
MX9	22,500	18,500	16,250	14,750	13,750	12,250	11,250	10,250	9,250
MX272	35,000	26,750	24,250	21,000	19,750	18,500	17,250		
MX502	50,000	36,500	32,000	28,000	24,500	21,000	18,000		
XT1600	57,500	40,750	34,750	29,500	26,250	23,500			

GEHL

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
GE153	34,805	15,750	14,750	13,000	11,750	11,000	10,250	9,250	8,500
GE353	48,903	31,750	27,500	25,000	22,250	20,000	17,750	15,750	14,000
GE603	73,393	43,000	38,250	34,250	29,000	24,500	22,500	20,500	
GE803	102,491	64,000	56,000	48,750	42,500	37,000	32,250		
GE1202	137,107	90,000	55,000	46,750	44,500	41,750	37,750	33,750	30,500

GRADALL

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
XL3100-III	258,055	135,000	120,000	105,000	77,500				
XL4100-III	308,810	190,000	165,000	135,000	105,000				
XL5100-III	350,575	200,000	175,000	145,000	110,000				

HITACHI

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
ZAXIS 17U-2	28,780	21,750	20,250	19,000	17,750				
ZAXIS 35U-2	44,340	34,500	32,000	28,000	25,000	23,000	21,250		
ZAXIS 50U-2	59,999	49,500	46,000	41,000	37,000	33,250	29,750		
ZAXIS 60USB2	72,110	51,000	44,750	39,250					
ZAXIS 85USB2	121,251	85,000	77,500	70,000					
ZAXIS 160LC3	190,498	140,000	115,000	100,000	90,000				
ZAXIS 190W3	286,871	210,000	175,000	145,000					
ZAXIS 220W3	348,897	235,000	190,000	160,000					
ZAXIS 450LC3	555,794	330,000	265,000	215,000	160,000	120,000			
ZAXIS 650LC3	821,001	415,000	340,000	275,000	225,000	185,000			

HYUNDAI

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
R55-7A		45,250	42,500	40,000					
R110-7A	77,500	63,000	58,000	53,000					
R160LC-7A		100,000	80,000	72,000	67,000				
R200W-7A		170,000	120,000	105,000					
R500LC-7A		230,000	180,000	150,000	130,000	92,500	77,500	70,000	

JCB

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
JZ140	143,309	87,500	64,000	56,000	50,000	44,500	39,500		
JS220	178,451	120,000	92,500	77,500	62,000	56,000	51,000	46,750	43,250
JS330	280,468	140,000	120,000	87,500	77,500	70,000	62,000	56,000	52,000
JS460	417,314	210,000	150,000	125,000	100,000	82,500	72,000	61,000	55,000
8018	30,830	22,500	19,750	17,250	16,250	15,500			
8055	65,123	51,000	44,500						
8080ZTS	105,879	60,000	53,000	48,250	43,250	39,000	35,250		

EXCAVATORS cont.

KOBELCO

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
27SR-3	43,830	31,000	26,750	24,500	22,500	20,750	17,500		
35SR-3	51,580	36,500	31,000	29,000	25,750	23,750	22,000	20,500	
50SR-3	65,730	48,250	42,750	37,000	33,000	31,500	30,000	28,500	
80CS	105,790	69,000	63,000	56,000	50,000	43,000	39,500	36,500	32,500
ED150	170,430	125,000	110,000	97,500	82,500	70,000	59,000	48,500	39,500
200SRLC	210,220		140,000	115,000	87,500	77,500	67,000	55,000	45,000
SK295LC	321,890	195,000	160,000	130,000	97,500				
SK850LC		550,000	495,000	445,000					

KOMATSU

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
PC78US-6		75,000	68,000	61,000	54,000	49,250	43,500	38,500	34,500
PC130-8		115,000	97,500	80,000					
PC200-8		145,000	120,000	100,000	87,500	75,000			
PC270LC-8		200,000	170,000	145,000	125,000	110,000			
PC400LC-8		305,000	280,000	250,000	220,000				
PC600LC-8		450,000	395,000	330,000	265,000	210,000			
PC800LC-8		750,000	630,000	530,000	440,000	365,000			
PC1250-8		990,000	870,000	770,000	680,000	600,000			

KUBOTA

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
U25	32,125	23,750	21,500	19,000	16,750	15,000			
U35	43,702	32,750	29,250	27,500	24,500	23,250	22,000	20,750	19,000
KX080-3	97,079	74,000	64,000	57,000	51,000	46,250			

LINK-BELT

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
75	94,995	70,000	59,000	54,000	45,250	35,250	30,250	28,250	26,500
225	181,280	155,000	130,000	110,000	85,000	77,500	67,000	60,000	53,000
290 X2		200,000	160,000	125,000	100,000				
350 X2	285,000	205,000	165,000	135,000					
460LX	424,495	270,000	235,000	170,000	125,000	97,500	85,000	77,500	70,000
700LX		510,000	410,000	290,000	240,000	200,000			
800LX	760050	630,000	510,000	375,000	270,000	205,000	150,000	125,000	100,000

MUSTANG

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
ME1503	38,283	15,750	14,750	13,000	11,750	11,000	10,250	9,250	8,500
ME2803ZT	44,345	26,750	21,500	17,000					
ME3503	53,753	31,750	27,500	25,000	22,250	20,000	17,750	15,750	14,000
ME3703	57,590	34,500	30,750	26,750	24,000	21,500	19,250	16,750	15,250
ME5003ZT	69,655	42,250	37,500	33,500	27,750	23,000	19,250	16,000	
ME6003	80,514	43,000	38,250	34,250	29,000	24,500	22,500	20,500	
ME7503ZT	110,516	63,000	55,000	47,750	41,750	36,500	32,000		
ME8003	112,601		61,000	53,000	46,500	40,500	35,250		
ME12002	150,910		85,000	75,000	67,000	63,000	59,000	53,000	47,500

EXCAVATORS cont.

NEW HOLLAND

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
E18B	27,433	18,750	16,500	14,750					
E35B		30,000	26,500						
E50B		46,000	42,500						
E70B		70,000	62,000						
E135B		105,000	92,500						
E215B	201,672	130,000	105,000	87,500	72,000				

TEREX

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
TC16	26,605	19,250	17,000	15,250	13,500				
TC35	45,835	28,250	25,500	22,750	20,250				
TC48	58,350	41,250	36,500	29,500	23,750				
TC60	66,490	47,000	40,250	33,750	28,250				
TC125	120,880	82,500	70,000	63,000	56,000				
TXC180LC-2		115,000	97,500	85,000	73,000				
TXC255LC-2		145,000	115,000	97,500	82,500				
TXC420LC-2		215,000	160,000	125,000	105,000	87,500			
TXC480LC-2		240,000	175,000	135,000	115,000	97,500			

VOLVO

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
EC15B	35,113	21,250	18,500	16,750	13,250	11,500	10,750	9,750	8,750
ECR28	44,442	25,250	23,000	20,250	17,250	15,750	14,500		
ECR58	70,716	51,000	47,250	42,500	37,500	33,250	29,500		
ECR88	111,481	75,000	70,000	65,000	57,000	49,500	43,500		
ECR145CL		120,000	105,000	92,500					
EW160C	208,183	130,000	115,000	100,000					
ECR235CL	229,070	210,000	185,000	160,000					
EC290C	274,534	220,000	195,000	170,000					
EC360C	338,601	290,000	210,000	155,000					
EC460C	466,431	305,000	250,000	210,000					
EC700CL	806,462	550,000	490,000	435,000					

GRADERS

CASE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
845	241,362	145,000	125,000	105,000	90,000	82,500	74,000	65,000	57,000
865	282,789	160,000	140,000	115,000	100,000	92,500	87,500	80,000	73,000
885	298,906	195,000	165,000	145,000	130,000	110,000	92,500	82,500	74,000

CATERPILLAR

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
12M	285,299	240,000	225,000	205,000	185,000				
14M	458,131	440,000	40,000	360,000	320,000				
16M	765,141	640,000	550,000	495,000	470,000				

DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
670D	243,903		155,000	125,000	115,000	105,000	95,000		
672D	280,479		185,000	175,000	155,000	130,000	115,000		
770D	286,170		195,000	175,000	155,000	130,000	115,000		
772D	330,480		220,000	205,000	175,000	160,000	145,000		
870D	310,354		210,000	195,000	170,000	150,000	130,000		
872D	381,036		225,000	215,000	185,000	170,000	155,000		

KOMATSU

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
GD555-3		180,000	165,000	135,000	125,000	120,000	110,000	100,000	90,000
GD655-3		195,000	175,000	145,000	135,000	130,000	120,000	105,000	95,000
GD675-3		205,000	185,000	165,000	145,000	135,000	125,000	110,000	97,500
GD825A-2		415,000	335,000	250,000	215,000	180,000	150,000	110,000	90,000

NEW HOLLAND

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
G140	146,785	110,000	95,000	85,000	77,500	72,000			
G170	172,303	120,000	105,000	95,000	85,000	77,500			
G200	189,410	130,000	110,000	100,000	90,000	80,000			
65E TURBO		92,500	85,000	75,000	66,000	57,000	5,000	45,000	

VOLVO

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
G930	295,454	200,000	165,000	145,000	125,000	110,000			
G940	330,689	230,000	185,000	160,000	145,000	130,000			
G946	387,459	255,000	210,000	170,000	155,000	140,000			
G970	398,553	260,000	215,000	175,000	155,000	135,000			
G976	446,665	265,000	225,000	180,000	160,000	140,000			
G990	484,500	275,000	230,000	185,000	165,000	145,000			

SCRAPERS - SELF PROPELLED

CATERPILLAR

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
613C II	315,000		185,000	155,000	125,000	100,000	90,000	82,500	75,000
613G		245,000	205,000	175,000					
615CII	465,000		265,000	235,000	225,000	175,000	130,000	110,000	92,500
621G	580,000	460,000	430,000	380,000	340,000	280,000	240,000	205,000	170,000
631G	869,000	560,000	540,000	520,000	485,000	450,000	405,000	365,000	325,000
637G	961,780	800,000	720,000	670,000	590,000	540,000	485,000	445,000	405,000
637G P-P	1,163,000	810,000	740,000	680,000	610,000	550,000	495,000	455,000	420,000
657G		950,000	800,000	720,000	620,000	580,000	550,000		
657G P-P	1,426,000	990,000	840,000	740,000	640,000	610,000	570,000		

TEREX

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
TS14G	395,000	3,250,000	265,000	210,000	170,000	135,000	115,000	100,000	85,000

SKID-STEER LOADERS

BOBCAT

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
S100	21,689	16,750	14,250	12,250	10,750				
S130	25,319	20,000	18,750	17,500	15,000	14,500	13,750	13,250	12,750
S160	29,598	21,750	20,000	19,000	16,250	15,500	14,500	14,000	13,500
S205	32,569	25,250	23,750	21,250	20,000	19,000	18,000		
S220	36,522	27,500	24,750	22,250	21,000	20,000	19,000	18,000	17,250
S250	38,299	29,000	25,750	23,250	22,000	20,750	19,500	18,750	17,750
S300	42,165	30,000	26,750	24,500	23,000	21,750	20,500	19,500	18,750
S330	47,121	33,500	30,500	26,750	23,500				

CASE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
410 S3		24,750	22,000	19,500					
420 S3		26,500	24,250	22,250					
430 S3		28,000	25,250	23,250					
440 S3		30,250	27,500	25,000					
450 S3		32,000	29,250	26,750					
465 S3		35,000	31,500	28,500					

CATERPILLAR

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
226B II	32,049	24,750	22,500	21,000	20,000				
232B II	33,299	25,750	24,250	22,500	21,000				
236B II	36,407	27,500	25,250	23,750	22,000				
252B II	41,189	30,250	28,000	26,500	25,500				
262C	49,541	34,000	31,000	29,000	27,500				

DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
313	24,589	16,250	14,750	13,250					
315	26,466	17,750	16,250	14,750					
317	29,239	21,500	20,000	18,500	17,000	15,750	14,500		
320	31,855	23,500	21,750	20,000	17,750	16,250	14,750		
325	36,892	27,500	25,500	23,750	21,750	20,000	18,250		
328	39,671	29,500	26,500	24,750	22,500	21,000	19,500		
332	44,180	32,000	28,240	26,250	23,750	22,000	20,500		

GEHL

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
3640E	24,352	16,750	14,750	13,000	11,500	10,250			
4240E	26,131	18,250	16,750	15,500	14,250	13,000			
4640E T	31,057	21,500	19,500	17,500	15,750	14,250			
5640E T	36,859	26,500	22,000	19,250	16,750	15,250			
6640E	40,557	29,500	25,500	22,000	19,000	16,500			

JCB

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
160 S2	27,811	23,000	19,750	18,000					
170 S2	29,646	24,500	21,000	19,000					
190 S2	36,324	33,000	27,500	23,000					
1110 S2	39,590	35,250	28,500	24,500					

SKID-STEER LOADERS cont.

KOMATSU

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
SK815-5		21,250	19,750	18,750	17,500	16,250	14,500	13,500	12,000
SK820-5		23,750	21,750	20,000	18,500	17,250	15,500	14,500	13,000
SK1020-5		27,250	25,250	22,750	20,750	18,500	17,250	16,500	15,750
SK1026-5		28,500	26,250	24,000	21,750	19,750	18,000		

MUSTANG

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
2026	26,753	16,750	14,750	13,000	11,500	10,250			
2041	28,318	18,250	16,750	15,500	14,250	13,000			
2044	30,116	20,250	17,500	15,250	13,000	12,250	11,500	10,750	10,000
2054	33,159	22,000	18,750	17,000	15,500	14,500	13,500	12,500	11,500
2066	38,754	26,500	22,000	19,250	16,750	15,250	13,500		
2076	41,439	29,000	23,500	20,500	17,750	16,000	14,250		
2086	45,449	29,500	25,500	22,000	19,500	16,500	14,000		
2109	62,646	36,750	33,000	29,500	26,750	24,250	22,000	20,000	

NEW HOLLAND

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
L120	14,157	11,750	10,750	9,750	8,750	7,750			
L125	15,482	13,000	11,750	10,750	9,750	8,750			
L150	24,475	18,500	17,500	16,250	15,000	14,250			
L160	26,308	19,500	18,500	17,250	16,000	14,750			
L170	27,942	21,000	19,500	18,250	17,000	15,750			
L175	30,215	23,000	21,000	19,500	18,000				
L180	32,720	25,000	22,500	20,500	19,000	18,000			
L185	35,069	27,000	24,000	22,000	21,000	20,000			
L190	38,376	29,500	26,000	24,000	22,500	21,000			

VOLVO

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
MC60B	28,838	25,500	23,000	20,500	18,500	16,500			
MC70B	30,292	26,500	23,750	21,000	19,000	17,000			
MC80B	32,184	27,500	24,750	21,750	19,500	17,500			
MC90B	34,143	29,000	26,000	23,000	20,500	18,500			
MC110B	38,697	32,250	28,250	25,500	22,750	20,250			

TRENCHERS

CLEVELAND

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
246FD	297,289	230,000	210,000	185,000	165,000	130,000	120,000	110,000	105,000
400WHD	516,835	380,000	340,000	310,000	270,000	24,000	220,000	200,000	175,000
7036	264,650	205,000	180,000	160,000	125,000	115,000	110,000	100,000	92,500
7648	429,082	320,000	285,000	260,000	225,000	205,000	180,000	165,000	130,000
8700	375,992	280,000	255,000	220,000	200,000	175,000	160,000	125,000	115,000
9624	215,111	170,000	155,000	120,000	110,000	105,000	97,500	82,500	75,000

DITCH WITCH

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
RT55		45,500	40,500	34,750	29,000	22,000	16,500	12,500	
RT95		54,000	48,750	43,000	37,250	32,250	28,500	25,500	
RT115		62,000	56,000	52,000	47,750	44,500	40,500	37,250	34,000
100 SX	7,500	6,250	5,750	5,500	5,250	4,700	4,300	4,000	3,500
255 SX	15,500	13,750	12,750	11,000	10,250	9,250	8,500	7,750	6,000
1030		6,250	5,500	4,300	4,100	3,500	3,300	3,100	2,900
1230		6,500	5,750	4,700	4,200	3,600	3,400	3,200	2,900
1330		7,250	6,250	5,500	4,300	3,900	3,200	2,800	2,400

VERMEER

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
RT350		22,000	19,250	16,500	13,500	12,750	12,000		
RT450		26,500	23,000	19,250	16,500	14,750	12,750	11,000	9,500
RT950		64,000	56,000	51,000	43,000	34,750	28,000		
T555 COM3		270,000	220,000	185,000	165,000	140,000	115,000	97,500	
T655 COM3		415,000	370,000	330,000	275,000	230,000	195,000	160,000	
T755 COM3		440,000	390,000	345,000	285,000	240,000	205,000		
T855 COM3		530,000	480,000	435,000					

WHEEL LOADERS

CASE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
21E	81,463	49,500	45,000	38,500	32,500	29,250	26,250		
321E	95,065	66,000	58,000	52,000	45,000	37,500	31,000		
521E		92,500	77,500	65,000					
621E	176,808	115,000	105,000	90,000	80,000				
721E	206,697	150,000	125,000	115,000	97,500	85,000			
821E	253,382	180,000	155,000	130,000	110,000	92,500			
921E	364,206	220,000	205,000	180,000	140,000				
1221E		250,000	225,000						

CATERPILLAR

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
IT14G	129,202	87,500	72,000	63,000	59,000	53,000	46,500	41,000	39,000
IT62H	300,781	230,000	210,000	175,000	155,000	140,000	125,000		
414E	69,173	37,750	35,500	33,250	31,250				
908H	99,393	72,000	61,000	54,000					
914G	114,949	80,000	67,000	59,000	52,000	47,750	42,000	37,500	35,750
930H	184,320	175,000	150,000	120,000	105,000				
950H	252,408	225,000	200,000	180,000	155,000	140,000	125,000		
966H	370,000	315,000	280,000	240,000	200,000	180,000	155,000		
980H	509,000	400,000	350,000	315,000	275,000	250,000	210,000	175,000	
988H	902,000	800,000	700,000	610,000	490,000	400,000	330,000		
990H	1,343,564	860,000	790,000	710,000	630,000	570,000	510,000	455,000	
992K	1,945,202	1,500,000	1,300,000	1,100,000					
993K		2,000,000	1,750,000	1,600,000					

DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
244J	75,536	58,000	51,000	46,000	42,000	38,000	34,250		
304J	106,841	64,000	58,000	53,000	47,750	42,750	38,500		
344J	133,564	87,500	75,000	69,000	62,000	56,000			
444K	153,124	130,000	115,000						
624K	224,300	175,000	150,000						
644K	274,673	240,000	210,000						
724K	308,820	265,000	230,000						
744K	417,003	315,000	265,000						
844K	519,262	350,000	295,000						

HYUNDAI

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
HL730-7		85,000	73,000	62,000					
HL740-7A		100,000	82,500	74,000	66,000				
HL757-7A		140,000	110,000	87,500	75,000				
HL760-7A		195,000	130,000	110,000	90,000	75,000			
HL770-7A		210,000	150,000	130,000	100,000				
HL780-7A		280,000	250,000	185,000	135,000	100,000			

WHEEL LOADERS cont.

JCB

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
2CX	73,070	41,500	36,000	31,250	28,250	25,750			
409B	86,754	66,000	55,000	45,500					
411HT	117,693	77,500	72,000	66,000	60,000	55,000	46,750	40,000	34,000
416HT	132,237	90,000	77,500	70,000	62,000	57,000	52,000	47,500	43,250
436HT	189,172	145,000	110,000	97,500	87,500	80,000	74,000	38,000	64,000
456HT	263,550	175,000	155,000	120,000	105,000	97,500	87,500	77,500	69,000

KOMATSU

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
WA50-3		39,250	35,500	31,750	27,250	24,250	21,500	19,500	16,750
WA70-5		52,000	47,750	44,000	41,250	38,500	36,000		
WA200-6		105,000	92,500	82,500					
WA320-6		155,000	130,000	115,000					
WA430-6		205,000	170,000	150,000	125,000	110,000			
WA450-6		280,000	235,000	200,000	165,000	145,000			
WA500-6		370,000	285,000	225,000	195,000	165,000			
WA600-6		530,000	415,000	320,000	240,000	195,000			
WA800-3		850,000	730,000	650,000	540,000	480,000	440,000	395,000	335,000
WA900-3		900,000	780,000	700,000	580,000	520,000	470,000	415,000	355,000

NEW HOLLAND

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
W50BTC		54,000	51,000						
W80BTC		67,000	63,000						
W110BTC		105,000	92,500	80,000					
W130BTC		140,000	120,000	105,000					
W170BTC	187,140	150,000	130,000	115,000	105,000	95,000			
W190B	207,171	165,000	145,000	120,000	105,000	90,000			

TEREX

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
TL60		41,500	36,500	33,250	30,250				
TL80		48,250	41,500	38,250	35,250				
TL100		54,000	46,500	41,500	37,000				
TL160		65,000	59,000	55,000	51,000				
TL210		115,000	97,500	85,000	75,000				

VOLVO

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
L25B	70,446	49,500	45,750	41,000	36,250	33,250	30,250	27,500	25,000
L35B	88,890	59,000	53,000	48,250	41,500	37,750	33,750	32,000	30,250
L40B	106,793	68,000	62,000	54,000	49,000	45,000	40,500	35,750	33,000
L60F	161,211	120,000	110,000	100,000	90,000				
L90F	202,132	155,000	140,000	125,000	115,000				
L110F	259,377	205,000	180,000	160,000					
L150F	372,302	275,000	235,000	205,000					
L220F	474,411	335,000	290,000	250,000					
L350F	784,642	470,000	385,000	320,000	265,000				

LIFTING EQUIPMENT
AERIAL LIFTS

GENIE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
GS1530	16,095	7,500	6,750	5,750	5,250	4,700	4,500	3,600	3,200
GS2046	21,095	9,500	8,500	7,750	6,750	5,750	520	4,700	4,500
GS3246	31,465	14,750	13,250	11,500	10,250	9,250	8,000	7,250	6,250
GS3268DC	47,390	21,750	19,250	17,250	15,750	14,250	12,500	11,000	9,500
GS4390RT	81,860	35,000	30,500	27,000	24,750	23,750	23,000	21,500	19,250
GS5390RT	97,840	40,750	35,000	30,500	27,500	26,000	24,250	22,000	20,000
S40	86,805	39,500	36,250	33,500	30,500	27,750	25,000	22,500	20,000
S60	131,365	61,000	57,000	52,000	46,750	43,750	40,000	37,000	33,500
S80	188,225	90,000	77,500	72,000	65,000	61,000	57,000	52,000	46,000
S100	263,640	120,000	110,000	105,000	90,000	85,000	74,000	70,000	63,000
S120	302,995	140,000	130,000	120,000	115,000	105,000	100,000	90,000	85,000

GROVE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
A60J	107,515	42,750	39,750	36,250	33,250	30,000	26,750	23,750	21,250
A80J	181,545	67,000	62,000	56,000	51,000	47,000	42,750	39,750	36,250
A125J	272,145	125,000	115,000	110,000	100,000	95,000	80,000	75,000	68,000

JLG

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
E400A	68,400	28,250	25,750	22,750	20,500	18,250	16,500	14,750	
E450A	72,370	30,000	26,750	24,000	21,500	19,500	17,500	15,750	
E600J	124,780	51,000	47,000	42,750	39,500	36,000	33,000		
M400A	77,720	31,750	28,750	26,000	23,000	20,750	18,500	16,500	
M450A	81,690	33,250	30,000	27,000	24,250	22,000	20,250	18,500	
M600J	134,100	54,000	50,000	45,250	40,750	36,500	33,000	29,000	26,250
150HAX	393,075	160,000	150,000	145,000	140,000	125,000	110,000	95,000	85,000
400S	88,690	37,500	34,000	30,750	27,500	24,750	22,250	19,750	17,750
600S	137,680	58,000	53,000	49,500	44,500	40,000	35,750	31,750	28,250
800A	196,735	75,000	74,000	67,000	60,000	53,000	49,500	43,750	39,500

SKYJACK

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
3220	17,000	8,500	7,500	7,250	6,000	4,800	4,000	3,800	3,500
6826	27,000	12,500	11,500	10,000	9,000	7,750	7,250	6,250	5,500
7135	57,600	25,750	22,250	20,250	18,000	16,250			
8841	70,900	31,000	27,250	24,750	22,000	19,750	17,750	15,750	12,500
9250	92,250	42,250	38,000	33,500	30,250	26,500	23,500	20,750	18,500

SNORKEL

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
TB42	72,760	34,750	31,000	28,000	24,500	21,750	19,500	17,500	16,000
TB50	85,388	40,500	37,000	33,250	30,000	26,500	23,500	21,000	18,500
TB60	103,025	49,500	44,500	40,250	35,750	32,250	29,000	26,250	22,750
TB80	143,577	68,000	61,000	55,000	49,500	44,500	40,250	35,750	31,250
TB120	214,491	100,000	90,000	80,000	75,000	68,000	61,000	55,000	48,500

CRANES FOR TRUCK MOUNTING

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
4 TON	14,000	9,000	7,750	7,250	6,250	5,250	4,800	4,300	4,100
4.5 TON	27,000	16,750	15,000	13,250	11,750	10,000	8,750	7,500	7,250
5 TON	36,250	24,750	22,250	18,000	16,000	14,000	12,000	10,250	9,250
6 TON	40,500	27,500	24,750	21,750	19,750	16,000	14,500	11,750	10,250
7 TON	38,000	24,750	21,500	19,250	16,750	14,500	12,750	11,500	9,750
8 TON	48,000	33,000	28,750	24,000	21,500	18,750	16,000	13,750	12,000
9.5 TON	50,500	33,250	26,250	23,500	20,500	18,250	15,750	14,250	12,000
10 TON	53,000	35,500	31,000	25,750	23,000	19,750	16,750	14,500	13,000
12.5 TON	56,500	37,250	32,000	28,000	24,000	20,500	18,000	15,500	14,000
14 TON	60,000	40,250	33,750	29,500	25,250	21,750	19,250	16,750	15,500
16.5 TON	68,000	45,250	38,250	33,750	29,000	25,250	22,250	19,750	18,000
21 TON	94,500	62,000	55,000	46,000	39,250	34,750	30,000	25,750	23,000
26 TON	112,500	74,000	64,000	56,000	49,500	43,750	38,250	33,000	30,500

LATTICE BOOM CRANES

LINK BELT

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
138HLS		600,000	570,000	550,000	530,000				
218HLS		780,000	740,000	720,000	690,000	670,000	650,000	630,000	
348HS		1,970,000	1,710,000	1,590,000	1,430,000	1,280,000	1,150,000	1,030,000	
HC238H II	1,130,580	900,000	860,000	830,000	810,000	770,000	740,000	720,000	680,000
HC278H II	2,002,650	1,500,000	1,460,000	1,420,000	1,380,000	1,330,000	1,300,000	1,250,000	1,200,000
LS238H	913,370	860,000	810,000	780,000	740,000	710,000	680,000	660,000	640,000
LS248H II	1,198,660	1,280,000	1,170,000	1,070,000	940,000	860,000	830,000	800,000	770,000
LS278H		1,840,000	1,540,000	1,420,000	1,280,000	1,200,000	1,120,000	1,070,000	1,020,000
LS308H II		750,000	720,000	690,000	660,000	640,000	610,000	570,000	550,000

MANITOWOC

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
111		640,000	620,000	570,000	530,000	500,000	475,000	450,000	
222		720,000	690,000	660,000	620,000	580,000	540,000	510,000	
555		1,000,000	900,000	860,000	830,000	800,000	770,000	740,000	710,000
777T	1,272,235	1,110,000	1,050,000	1,010,000	980,000	930,000	900,000	860,000	830,000
1015		900,000	860,000	820,000	790,000	750,000	720,000	690,000	670,000
2250T	2,425,610	1,810,000	1,720,000	1,660,000	1,600,000	1,530,000	1,490,000	1,440,000	1,380,000
5000		335,000	325,000	310,000	295,000	260,000	235,000	205,000	
8000		670,000	640,000	590,000	550,000	520,000	495,000	465,000	
10000		750,000	710,000	670,000	640,000	600,000	560,000	520,000	485,000
12000	869,505	820,000	780,000	760,000	740,000	700,000	670,000	660,000	640,000

TEREX

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
HC80		520,000	4,950,000	460,000	435,000	420,000	405,000	390,000	380,000
HC110		610,000	580,000	550,000	520,000	500,000	485,000	470,000	450,000
HC165		1,160,000	1,030,000	940,000	860,000	770,000	690,000	620,000	
HC275		1,710,000	1,500,000	1,370,000	1,240,000	1,160,000	1,090,000	1,050,000	1,000,000

HYDRAULIC CRANES

GROVE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
GMK3055	681,560	560,000	530,000	485,000	450,000	415,000	38,000	350,000	
GMK4100B		860,000	800,000	750,000	720,000	680,000	650,000	630,000	600,000
GMK5165		1,240,000	1,190,000	1,130,000	1,070,000	1,030,000	980,000		
GMK5275		1,800,000	1,590,000	1,510,000	1,450,000	1,400,000	1,330,000	1,260,000	1,200,000
GMK6350	2,505,180	2,360,000	2,220,000	2,140,000	2,010,000	1,930,000	1,800,000	1,690,000	1,590,000
RT540E		290,000	275,000	255,000	240,000	230,000			
RT700E	460,405	390,000	375,000	360,000	340,000	325,000	310,000	295,000	
RT890E	676,050	660,000	640,000	610,000	580,000	550,000	510,000	480,000	
RT9130E	1,062,780	940,000	820,000	790,000	750,000	730,000	710,000	670,000	650,000
TMS700E	627,075	470,000	445,000	425,000	395,000	365,000	340,000	320,000	

LINK BELT

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
ATC3250		2,000,000	1,840,000	1,710,000	1,590,000				
HTC8690		730,000	700,000	670,000	640,000	600,000	560,000	530,000	
RTC8030 II	257,000	220,000	205,000	195,000	180,000	170,000	160,000	150,000	140,000
RTC8050 II	360,150	330,000	315,000	295,000	275,000	260,000	240,000	225,000	210,000

SHUTTLELIFT

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
3330FL		82,500	75,000	69,000	63,000	59,000	54,000	49,500	39,750
3340B		105,000	95,000	87,500	80,000	74,000	70,000	65,000	56,000
5560B		155,000	145,000	125,000	115,000	105,000	100,000	92,500	80,000

TEREX

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
AC30CITY		385,000	330,000	300,000	280,000	255,000	235,000		
AC40CITY		510,000	460,000	410,000	395,000	375,000	355,000		
AC80-2		710,000	670,000	640,000	590,000	560,000	520,000	485,000	
AC120-1		810,000	760,000	730,000	680,000	650,000	620,000	590,000	
AC140		1,070,000	990,000	900,000	840,000	770,000	700,000	640,000	
AC200-1		1,620,000	1,500,000	1,450,000	1,370,000	1,330,000	1,280,000	1,240,000	
AC250-1		1,710,000	1,540,000	1,480,000	1,400,000	1,350,000	1,310,000	1,270,000	
AC350		2,310,000	2,140,000	2,050,000	1,930,000	1,840,000	1,760,000	1,680,000	
CD225	168,018	115,000	110,000	105,000	95,000	85,000	80,000	75,000	68,000
RT335	238,745	195,000	185,000	165,000	150,000	145,000	140,000	135,000	130,000
RT555-1	424,000	305,000	280,000	255,000	225,000	195,000	170,000		
RT775		410,000	390,000	365,000	345,000	330,000	310,000		
RT1000		620,000	580,000	560,000	530,000	500,000			

ROUGH TERRAIN LIFT TRUCKS

CASE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
585G	64,177	42,250	38,250	34,000	30,750	26,750	24,250	21,500	19,250
586G	66,460	44,500	40,000	35,750	32,750	29,250	26,250	23,500	21,500
588G	70,291	47,000	42,250	37,750	33,750	30,750	26,750	24,250	21,500

CATERPILLAR

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
TH220B	63,420	42,000	38,000	34,250	30,500	27,750	25,250	23,000	21,000
TH330B	68,220	45,250	40,500	36,500	33,250	29,750	26,500	24,000	21,750
TL642	108,845	65,500	59,000	53,000	48,500	44,250			
TL943	122,210	73,500	67,500	61,500	56,000	51,500			
TL1255	171,340	105,000	97,500	90,000	83,750	76,250			

DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
3200	65,815	45,750	41,250	37,000	33,750	30,500	27,500	25,000	22,500
3400	69,916	48,500	43,750	39,250	35,500	31,750	29,000	26,250	24,000

GEHL

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
CT6-18LP	71,851	39,500	35,750	32,250	28,750	26,000	23,250		
CT6-18T	77,301	43,000	38,500	34,750	31,250	28,000	25,000		
CT7-23T	90,426	50,000	45,500	41,000	37,250	33,750	30,750		
DL6	112,011	71,000	65,500	61,500	56,000	51,000	46,250	41,750	38,000
DL10	135,584	85,000	78,750	74,500	70,000	64,500	58,500	54,000	49,500
RS5	82,720	55,000	50,500	46,250	42,500	39,000	35,750	33,000	
RS6	101,498	63,000	57,500	53,000	49,000	45,500	42,250	39,500	
RS8	115,928	70,000	65,000	61,000	56,500	52,500	49,000	45,750	

GENIE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
GTH636	98,150	53,000	47,250	43,000	39,000	35,250	32,000		
GTH844	109,695	59,000	55,000	50,000	46,000	42,000	38,500		
TGH1048	135,170	73,000	67,500	61,500	56,500	51,500	46,750		
GTH1056	149,985	81,250	74,500	68,500	65,000	61,000	58,000		
GTH5519	74,060	39,500	35,750	32,750	29,500	26,750	24,250		
GTH6622	88,870	47,750	43,750	39,500	35,250	31,500	28,000		

GRADALL

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
534D9	118,785	60,500	56,500	52,000	46,250	42,750	39,750	36,000	32,500
534D10	128,765	66,000	61,000	56,500	52,000	47,250	43,750	39,500	35,500
544D10	150,125	76,250	73,000	67,500	64,000	60,500	57,000		

JLG

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
G5-18A	79,655	39,000	35,250	32,000	29,000				
G6-42A	111,595	55,000	52,000	46,750	43,750	41,000	38,250	35,750	
G10-55A	160,020	80,000	73,000	67,500	61,500	56,500	51,500	46,750	
G12-55A	174,600	86,250	81,250	76,250	70,000	65,000	60,500	56,000	

ROUGH TERRAIN LIFT TRUCKS cont.

JCB

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
506C	85,395	51,500	47,000	43,250	39,000	35,000	30,750	27,500	24,750
508C	104,138	61,500	56,000	50,500	46,500	42,250	38,500	34,500	30,750
520-40	62,584	33,250	30,250	27,250	24,750	22,500	20,500		
527-55	74,320	39,500	35,500	31,750	28,750	25,750	23,000		
531-70	92,605	48,000	44,000	40,500	37,000	34,000			
532	106,362	61,500	56,000	50,000	45,250	40,750	36,750	33,000	29,750
550	129,638	73,500	67,500	62,000	56,500	50,500	46,500	41,750	38,500
930	65,525	42,500	38,000	33,750	30,250	27,000	24,750	22,250	20,250
940	75,546	48,250	43,750	39,750	36,500	33,500	30,500	27,250	25,000

LIFTALL

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
L-60	52,200	25,250	22,500	20,500	18,500	16,750	14,750	13,250	12,000
M-80	64,800	30,750	27,250	24,750	22,250	20,250	18,500	16,750	15,250

LIFTKING

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
LK50R	69,971	39,750	35,750	32,250	29,250	26,500	24,250	21,500	19,000
LK641R	91,864	52,500	47,500	42,750	38,500	34,750	31,000	28,250	25,250
LK6M22	41,162	23,500	21,250	19,000	17,250	15,500	14,000	12,000	11,250
LK6P44	67,689	39,750	35,500	32,000	29,000	25,500	22,500	20,500	18,250
LK10P44	72,072	42,250	38,250	34,500	31,000	28,250	25,250	22,500	20,500
LK100R	113,363	64,000	58,000	52,500	47,000	42,250	38,250	34,500	31,000

MANITOU N.A.

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
M30	56,190	38,750	34,750	31,500	28,250	25,750	23,000	21,000	19,000
M50	71,955	48,750	44,250	40,000	36,250	32,250	29,000	26,000	23,500
MLT523	81,490	56,000	51,500	46,500	41,750	37,250	32,500	29,750	27,250
MSI50H	84,134	59,500	53,500	48,250	43,500	39,500	35,500		
MT523	69,935	45,000	40,500	37,250	33,250	30,500	27,000	24,250	21,750
MT8044	112,210	76,250	72,500	66,500	62,500	58,500	54,500		
MT1745	133,865	92,500	85,000	81,250	74,500	67,500	62,000	56,500	
TMT45	48,200	38,250	35,500	32,750	30,250	27,750			

SKY TRAK

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
6036	102,770	52,500	48,500	45,000	41,000	37,250	33,500	30,250	26,750
6042	110,085	57,000	52,500	48,000	43,750	39,750	36,000	33,000	30,000
10054	156,455	83,750	76,250	72,500	66,500	61,500	56,500	51,500	47,000

UPRIGHT

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
XR636	82,495	41,750	37,500	34,000	30,500	27,500	25,000	22,250	20,250
XR641	85,495	43,250	39,250	35,500	31,750	28,500	26,000	23,000	20,750
XR841	62,662	48,500	43,750	39,250	35,750	32,000	28,750	26,000	23,250

COMPACTION EQUIPMENT

BEUTHLING

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
B60	9,948	6,000	5,250	4,700	4,300	3,900	3,400	3,200	2,800
B200	13,451	9,500	8,250	7,500	7,000	6,000	5,250	4,600	4,300
B300T	22,450	13,500	12,000	10,500	9,500	9,000	7,750	6,250	6,000
B400	59,187	38,500	34,500	29,750	27,250	24,500	19,250	17,750	16,250

BOMAG

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
BW65H	17210	12500	11750	10750	9000	7000	6500	6000	5250
BW90AD-2	35510	24250	21250	18500	16500	15250	14000	13500	12750
BW120AD-4	50050	38750	33000	28000	25250	23000	21000		
BW138AD	82,318	45,250	40,000	36,000	30,750	27,000	23,500	21,750	20,500
BW141AD-4	152,910	92,500	70,000	61,000	55,000	51,000	46,750		
BW161AC-4	178,870	110,000	97,500	85,000	75,000	64,000	58,000	51,000	
BC572RB-2	475,645	225,000	165,000						
BC672RB-2	658,665	315,000	265,000	210,000	165,000	130,000			

CMI TEREX

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
3-35C	248,500	155,000	135,000	120,000	97,500	85,000	74,000	66,000	60,000
3-75E	457,000	265,000	215,000	190,000	160,000	140,000	120,000	97,500	90,000
3-90E	615,250	360,000	300,000	250,000	215,000	180,000	150,000	125,000	97,500

CASE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
DV201	44,076	29,250	25,750	23,000	18,750	17,250	16,250	15,250	14,250
DV204	57,931	35,000	30,750	26,500	24,500	21,500	20,000	18,000	16,500
SV208D	103,612	69,000	64,000	58,000	48,750	44,750	40,250	34,750	30,000
SV216D	165,809	100,000	85,000	80,000	73,000	64,000	58,000	52,000	46,750

CATERPILLAR

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
816F II		260,000	220,000	200,000	180,000				
825H	588,000	480,000	450,000	425,000	390,000	360,000	325,000		
836H	822,000	580,000	495,000	395,000	330,000	285,000	250,000		
CP323C	96,302	52,000	47,500	43,500	39,000	35,750	32,000	29,250	26,750
CS423E	112,936	85,000	77,500	64,000	57,000	53,000	47,000	42,000	37,750
CB534D		115,000	92,500	8,500	80,000	72,000	67,000	60,000	55,000
CB564D		150,000	115,000	105,000	92,500	82,500	72,000		

DYNAPAC

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
CC102	54,398	30,250	27,500	24,750	22,750	20,500	18,750	17,000	15,250
CP142	95,598	80,000	68,000	61,000	55,000	49,000	46,500		
CA150D	120,798	75,000	63,000	58,000	53,000	47,500	44,000	41,500	38,500
CP221	175,798	105,000	92,500	77,500	70,000	64,000	60,000	57,000	54,000
CA512D	196,798	125,000	110,000	105,000	92,500	85,000	75,000	66,000	59,000
CA602D	215,198	145,000	120,000	110,000	97,500	90,000	80,000	69,000	62,000

COMPACTION EQUIPMENT cont.

HAMM

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
HD8VV	34,200	24,750	20,500	16,500					
HD13VV	61,000	41,500	32,750	26,000					
HD70HV	117,000	87,500	75,000	62,000	57,000	52,000	47,750	44,250	
HD120HV	149,000	110,000	97,500	85,000	74,000	67,000	61,000	56,000	51,000
HDO130V	188,500	160,000	135,000	120,000					
3520PB	232,000	145,000	125,000	115,000	105,000	92,500	80,000	69,000	60,000

HYPAC

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
C330B	64,770	37,000	34,250	29,750	25,750	22,750	18,500	14,500	11,750
C340C	97,495	50,000	41,750	35,500	32,500	28,750	24,750	22,750	20,000
C560H	168,105	110,000	100,000	90,000					
C754B	82,318	41,500	35,000	28,750	25,250	23,250	21,750	20,250	18,750
C784A	237,470	150,000	125,000						
C815D	70,550	41,750	38,000	34,500					
C822C	103,110	57,000	48,750	41,500	35,500	31,750	27,000	25,500	23,500
C832D	144,895	77,500	69,000	62,000					
C852D	181,290	110,000	100,000	90,000					

JCB

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
VM46D	85,395	56,000	46,750	42,250	38,500	33,250			
VM75D	107,663	66,000	55,000	51,000	46,500	42,750			
VM132D	151,262	105,000	92,500	82,500	70,000	61,000			
VM200D	181,447	125,000	110,000	92,500	80,000	74,000			
VMT260	50,240	30,500	26,500	25,000	22,000				
VMT480	80,229	43,750	37,500	33,500	30,250	27,000			

MAULDIN

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
1450	8,280	6,750	6,500	6,000	5,500	5,000	4,600	4,200	4,100
3000	9,150	8,250	6,500	6,250	6,000	5,500	5,000	4,600	4,200
4000	9,950	8,750	6,750	6,500	6,250	6,000	5,500	4,800	4,600

SAKAI

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
R2H2	130,052	70,000	60,000	51,000					
SV201D	85,360	59,000	48,250	42,250	36,750	32,000	27,750		
CR270	19,767	13,250	12,000	11,000	10,250	9,500			
SW320-1	41,122	35,250	32,000	29,000					
SV400D II	114,664	80,000	64,000	55,000					
SV510D III	138,140	97,500	82,500	70,000	65,000				
SW850	150,045	110,000	92,500	85,000	75,000	66,000	58,000	53,000	47,500
SW880	166,008	120,000	105,000	90,000					
SW990	198,752	155,000	125,000	105,000					

COMPACTION EQUIPMENT cont.

TEREX

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
1-71HO	8,995	5,750	5,250	4,800	4,500	4,200	3,900	3,600	3,300
2-65HO	11,895	77,500	7,000	6,000	5,500	5,250	4,700	4,300	4,000
TV800-1		23,000	21,000	17,000	14,250	12,500	10,250	9,000	7,500
TV900-1	31,095	26,000	23,750	19,750	17,000	15,250	12,750	10,750	9,500
TV1000-1	35,595	27,250	25,000	20,500	18,000	16,000	14,000	11,500	10,250
TV1300-1	48,695	31,250	28,500	24,250	21,750	19,750	17,250	15,250	13,500
TV1400-1	55,095	33,000	30,500	26,000	23,000	20,500	18,500	16,250	15,000

VOLVO

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
PT125R		74,000	65,000	61,000	56,000				
DD14S	40,945	21,500	19,500	18,250	17,000				
DD16	46,813	26,750	23,500	20,250	18,000				
DD29	60,731	36,750	33,000	29,750	26,750				
DD70	185,145	100,000	82,500	69,000	58,000				
DD112HF	212,909	115,000	100,000	85,000	70,000				
DD132HF	246,450	140,000	120,000	105,000	85,000				
DD138HF	274,521	150,000	125,000	115,000	95,000				
SD25D	69,506	38,000	32,500	29,000	27,250				
SD45D	110,947	56,000	48,500	42,000	38,250				
SD70D	124,815	68,000	63,000	57,000	52,000				
SD100D	169,843	82,500	75,000	68,000	63,000				
SD160F	290,336	130,000	115,000	105,000	92,500				
SD200F	329,566	160,000	140,000	115,000	105,000				

WACKER

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
RT56-SC	42,415	25,500	21,750	18,000	15,250	12,750	10,750	9,500	
RD7H	18,160	10,750	9,750	8,500	8,250	8,000	7,750	7,250	6,750
RT82-SC	42,970	26,500	22,750	19,000	16,000	13,750	12,000	10,500	
RD12	18,820	12,750	11,250	10,250	9,250				
RD16	34,200	22,750	19,500	16,750	15,750				
RD27-100	43,500	29,500	25,750	22,750	18,750	17,250	16,000		
RS800A	12,825	9,000	8,000	7,000	6,000	5,250	4,600	4,000	3,700

WEBER

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
TRC66	54,850	22,750	18,750	15,750	13,250	11,250	9,500		
TRC86	55,250	23,250	19,250	16,250	13,750	11,750	10,000		
DVH550	13,390	7,250	6,500	5,750	4,700	4,400	4,000	3,600	3,100
DVH600	11,100		7,500	6,500	6,000	5,750	5,000	4,600	4,200

CONCRETE EQUIPMENT

MIXERS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
4E	2,145	1,600	1,500	1,400	1,200	1,100	800	600	500
6E	2,755	1,800	1,600	1,500	1,500	1,400	1,200	1,100	800
10E	5,040	3,500	3,200	2,800	2,600	2,200	2,000	1,800	1,700
12E	6,623	4,400	4,000	3,600	3,400	3,000	2,700	2,300	2,100
16E	8,364	5,500	5,250	4,900	4,700	4,400	4,300	4,000	3,800

PAVERS

GOMACO

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
COMM II		110,000	92,500	87,500	80,000	69,000	62,000	55,000	51,000
GT3200		75,000	67,000	59,000	55,000	51,000	43,500	38,250	34,000
GT3600		125,000	110,000	92,500	87,500	77,500	69,000	64,000	59,000
GT600078		67,000	58,000	53,000	49,500	46,000	39,000	33,750	29,500
GT6300		140,000	125,000	125,000	110,000	100,000	90,000	85,000	74,000

MILLER FORMLESS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
M1000	166,400	125,000	115,000	105,000	97,500	87,500	85,000	73,000	64,000
M8100	206,000	170,000	155,000	125,000	120,000	110,000	97,500	87,500	75,000
M8800	267,500	180,000	165,000	145,000	125,000	115,000	105,000	97,500	87,500

CRUSHING AND CONVEYING EQUIPMENT

CONVEYORS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
18"X30'	20,350	13,750	12,750	11,500	10,750	9,750	9,250	8,750	8,500
18"X50'	25,555	17,250	16,000	14,500	13,500	12,500	12,000	11,250	10,500
24"X30'	23,260	14,750	13,500	12,000	11,250	10,500	9,750	9,000	8,750
24"X40'	24,765	18,750	16,500	15,250	13,750	12,750	12,500	11,500	10,750
24"X50'	26,550	18,750	16,500	15,250	13,750	12,750	12,500	11,500	10,750
24"X60'	28,355	22,000	19,500	17,500	16,250	15,250	14,500	13,750	12,750
24"X70'	30,570	23,500	21,250	19,000	16,750	15,500	14,750	13,750	13,750
24"X80'	36,600	25,250	22,750	21,250	19,000	17,250	16,750	15,500	14,250
30"X30'	25,555	20,000	17,500	16,250	14,750	13,750	13,500	12,500	11,500
30"X40'	27,115	21,250	18,750	16,750	16,000	14,500	13,750	13,250	12,000
30"X50'	28,910	22,750	20,750	18,250	16,500	15,500	14,750	13,750	12,750
30"X60'	30,795	23,000	21,250	18,750	16,750	16,000	15,250	13,750	13,250
30"X70'	33,810	25,500	23,000	21,250	19,500	17,500	17,250	16,000	14,500
30"X80'	38,800	26,500	24,250	22,250	20,250	18,250	17,500	16,250	14,750
36"X30'	28,680	21,250	18,750	16,750	16,000	14,500	13,750	13,250	13,000
36"X40'	30,220	22,750	20,750	18,250	16,500	15,500	14,750	13,750	12,750
36"X50'	31,810	25,000	22,500	20,750	18,750	16,750	16,500	15,250	13,750
36"X60'	36,150	27,750	25,000	22,750	21,250	19,000	18,250	16,750	15,500
36"X70'	37,820	29,250	26,500	24,250	22,500	20,750	20,000	18,000	16,500
36"X80'	46,195	30,750	27,750	25,250	23,500	21,500	21,250	19,000	17,250
42"X40'	34,145	26,250	23,750	21,500	20,000	18,000	17,500	16,250	14,750
42"X50'	35,475	27,000	24,750	22,500	20,750	18,750	18,250	16,750	15,500
42"X60'	38,720	26,250	23,750	21,500	20,000	18,000	17,500	16,250	14,750

CRUSHERS

CONE CRUSHERS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
36"	149,600	115,000	97500	85,000	80,000	70,000	66,000	63,000	56,000
45"	195,300	125,000	105000	100,000	97,500	90,000	85,000	80,000	72,000
54"	264,275	185,000	165000	160,000	150,000	130,000	110,000	105,000	97,500
66"	448,400	290,000	270000	255,000	235,000	220,000	205,000	195,000	170,000

HAMMERMILL CRUSHERS

Model	New	2011	2009	2008	2007	2006	2005	2004	2003
2033	46,800	38,500	35,750	33,000	30,000	27,500	25,750	24,000	22,250
3033	49,065	40,250	37,500	34,500	32,000	29,000	26,750	24,750	22,750
4034	72,715	55,000	51,000	47,500	44,500	40,750	38,250	35,250	32,750
5042	100,200	80,000	70,000	66,000	62,000	56,000	52,000	48,750	45,750

SINGLE IMPELLER

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
3020	80,935	62,000	57,000	52,000	48,750	44,750	41,000	38,250	35,250
4336	159,500	110,000	105,000	100,000	92,500	90,000	85,000	77,500	73,000
4340	180,900	145,000	125,000	105,000	100,000	92,500	92,500	85,000	80,000
5348	269,785	205,000	195,000	170,000	160,000	150,000	130,000	125,000	105,000
6360	551,000	405,000	370,000	330,000	315,000	295,000	265,000	250,000	230,000

CRUSHERS (cont)

JAW

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
1016	54,085	38,750	35,750	33,250	30,500	28,000	26,500	24,250	22,500
1024	64,750	46,500	42,250	39,000	36,250	33,500	30,750	28,500	26,750
1236	112,860	77,500	68,000	65,000	61,000	55,000	51,000	47,500	44,500
1248	127,575	87,500	82,500	75,000	66,000	63,000	58,000	53,000	51,000
1648	205,610	155,000	145,000	130,000	105,000	100,000	92,500	92,500	85,000
3648	282,475	200,000	175,000	165,000	155,000	145,000	130,000	105,000	100,000
4248	339,500	225,000	210,000	200,000	175,000	165,000	155,000	145,000	130,000
5460	662,735	420,000	380,000	335,000	320,000	295,000	265,000	255,000	235,000

ROLL

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
2420	86,245	64,000	59,000	55,000	51,000	47,250	44,250	41,250	38,500
3018 T	134,900	105,000	97,500	87,500	80,000	75,000	70,000	65,000	61,000
4030	161,895	120,000	110,000	110,000	100,000	97,500	87,500	80,000	75,000
5424HD	247,800	195,000	180,000	170,000	155,000	125,000	115,000	110,000	110,000
5530	252,300	210,000	195,000	180,000	170,000	155,000	125,000	115,000	110,000

STANDARD APRON FEEDERS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
30"X6'	23,465	19,500	17,250	16,500	15,250	13,750	13,250	12,000	11,250
30"x10'	31,335	24,750	23,000	21,500	19,750	18,250	17,000	16,000	14,250
30"x12'	35,067	25,250	23,500	21,750	20,000	18,750	17,000	16,250	14,750
36"x6'TPL	26,706	21,750	20,000	18,250	17,000	16,000	14,250	13,500	13,000
36"X8'	31,010	24,750	23,000	21,500	19,750	17,500	16,750	15,750	14,000

HEAVY DUTY APRON FEEDERS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
36"X12HD	42,365	32,500	30,000	28,000	26,250	24,250	22,750	21,000	19,500
36"X22'HD	62,455	53,000	48,750	44,500	41,500	38,500	35,750	32,750	30,000
42"X12'HD	46,268	46,268	36,500	33,250	30,750	28,500	26,500	24,500	22,750
42"X22'HD	72,500	56,000	52,000	47,750	43,750	40,750	38,000	35,250	32,000
48"X14'HD	57,316	49,250	44,500	41,500	38,500	35,750	32,750	30,000	28,000
48'X26'HD	99,830	77,500	70,000	67,000	61,000	57,000	53,000	49,250	44,750
60"X20'XHD	152,238	110,000	100,000	92,500	92,500	85,000	77,500	66,000	62,000
72"X11'XHD	117,614	92,500	85,000	80,000	70,000	66,000	62,000	56,000	52,000
72"X20'XHD	169,740	140,000	110,000	100,000	92,500	92,500	85,000	77,500	68,000

SCREENS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
4'X10' S	49,800	33,000	29,500	26,750	24,750	22,750	21,250	19,250	17,250
4'X14'S	70,960	39,250	35,500	32,500	29,000	26,750	24,500	22,750	21,250
5'X14'S	68,450	39,500	35,750	32,750	29,500	26,750	24,750	22,750	20,750
5'X16TDI	77,782	45,000	40,500	36,750	33,500	30,000	27,500	25,000	23,000
6'X16'TDI	90,820	54,000	47,500	43,000	38,750	35,500	32,500	29,000	26,750
7'X20'TDI	63,145	38,250	35,000	31,250	28,000	25,750	23,750	21,500	19,750
8'X20'TDI	69,395	39,500	35,750	32,500	28,500	25,600	24,000	21,750	19,750

FORESTRY EQUIPMENT

BRUSH CHIPPERS/CUTTERS

BANDIT

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
65XP	20,200	16,250	14,000	12,000	9,500	8,000	7,000	6,000	5,000
200XP	28,510	22,750	20,500	18,250	17,500	16,000	15,000	13,500	12,250
280XP	44,780	37,750	35,750	33,500	30,500	26,750	23,500	21,250	19,500
1090XP	30,310	24,500	22,250	19,750	17,750				
1490XP	37,925	29,500	24,750	22,750	20,500	18,250			
1590XP	42,285	35,500	33,000	31,250	28,250	25,500			

VEREMEER

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
BC600XL		11,500	10,250	9,500	8,750	7,750	7,000		
BC1000XL		26,500	24,750	22,750	20,750	19,250	17,500	17,000	16,000
BC1800XL		34,250	32,500	30,500	28,000	24,500	22,250	18,750	17,250

KERSHAW

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
500	228,000	165,000	135,000	100,000	74,000				
1200	220,000	160,000	130,000	100,000	90,000	80,000	72,000	61,000	56,000

BUNCHERS

DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
643J	253,214	180,000	155,000	115,000	92,500	75,000			
753J	396,490	330,000	270,000	230,000					
853J	481,542	395,000	335,000	250,000	210,000	155,000	115,000		
959J	621,508		360,000	270,000	225,000	190,000			

TIGERCAT

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
718		145,000	130,000	115,000	105,000	92,500	75,000	62,000	55,000
724		185,000	165,000	145,000	125,000	115,000	100,000	82,500	75,000
726		220,000	185,000	16,000	145,000	130,000	115,000	100,000	87,500

HARVESTERS

DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
753JH	331,888	315,000	290,000	265,000					
1070E	442,440	380,000	325,000						
1270E	572,432	450,000	360,000						

LOG LOADERS

CATERPILLAR

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
324D FM	364,030	335,000	270,000	210,000	175,000	135,000			
325D FM	404,000	360,000	275,000	215,000	180,000	155,000			

DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
335C	154,444	105,000	87,500	77,500	69,000	63,000	57,000		
437C	173,290	125,000	110,000	92,500	82,500	69,000	59,000	51,000	
2054	285,429		195,000	175,000	145,000	130,000	105,000	92,500	82,500
2554	412,872		290,000	215,000	180,000	145,000	130,000	105,000	92,500
3554	490,966		275,000	235,000	210,000	175,000	145,000	110,000	85,000

LINK-BELT

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
210LX TL	305,705	240,000	210,000	175,000	150,000	115,000	100,000	87,500	77,500
290LX TL	372,320	275,000	225,000	200,000	165,000	125,000	105,000	100,000	85,000
370LX TL	449,070	310,000	275,000	235,000	185,000	150,000	115,000	100,000	85,000

PETTIBONE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
104-D	288,043		87,500	68,000	58,000	46,750	40,000	36,000	32,250
154-D	202,550	140,000	110,000	90,000	75,000	63,000	51,000	41,000	36,500
204H	296,272	170,000	120,000	97,500	75,000	67,000	61,000	55,000	
254	369,669	215,000	175,000	125,000	105,000	90,000	77,500	67,000	61,000
304A	547,280	315,000	235,000	180,000	145,000	110,000	97,500	82,500	69,000

SKIDDERS

CATERPILLAR

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
517CA		225,000	195,000	175,000	165,000	150,000	125,000	110,000	95,000
527CA		310,000	280,000	235,000	205,000	190,000	170,000	160,000	135,000
545C	266,790	195,000	165,000	140,000	110,000	97,500			

DEERE

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
540G III	162,103		97,500	85,000	69,000	56,000	51,000	46,000	42,000
640H	206,697	160,000	145,000	130,000					
748H	298,389	220,000	180,000	155,000					
848H	318,121	260,000	205,000	165,000					

RANGER

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
F65	121,320		27,000	59,000	46,250	39,750	35,750	32,000	28,750
H67 II	159,220		85,000	72,000	63,000	54,000	46,250	40,750	35,500
F68	172,380		92,500	82,500	72,000	63,000	57,000	50,000	43,750

AIR COMPRESSORS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
90CFM D	15,328	14,500	12,500	10,250	8,750	7,500	7,250	7,000	6,500
100CFM D	16,491	15,000	13,000	10,500	9,000	8,500	7,500	7,500	7,000
130CFM D	17,442	15,500	13,500	11,000	9,500	8,750	7,750	7,500	7,250
160CFM D	17,760	16,250	14,000	12,000	10,250	9,250	8,500	7,750	7,500
185CFM D	18,499	16,500	15,000	13,250	10,500	9,500	9,000	8,500	7,500
250CFM D	23,996	20,750	18,500	16,750	16,000	12,500	10,500	10,250	10,000
300CFM D	39,959	29,500	27,000	24,250	20,750	19,500	17,750	15,500	13,500
450CFM D	47,570	41,750	37,000	31,500	24,250	22,500	10,750	18,500	16,250
600CFM D	68,712	44,750	39,000	34,000	28,250	25,500	21,250	19,500	18,000
825CFM D	76,535	53,000	45,500	40,250	34,000	31,250	28,000	25,500	23,750
900CFM D	83,512	55,000	47,500	42,000	35,000	32,000	28,250	25,500	23,750
1300CFM D	137,425	87,500	77,500	71,000	64,000	58,000	52,000	45,500	39,000
1600CFM D	151,802	110,000	95,000	87,500	80,000	68,000	54,000	48,500	44,750

GENERATORS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
G 900 W	983	400	400	300	300	300	300	200	200
G1500W	1,192	700	700	600	600	600	400	400	400
G2500W	1,620	900	900	800	800	700	700	600	600
G3000W	2,149	1,300	1,300	900	900	800	700	700	600
G3500W	2,160	1,500	1,400	1,300	1,300	900	900	800	800
G4000W	2,721	1,700	1,600	1,500	1,400	1,300	1,300	900	800
G5000W	3,030	2,200	2,000	1,600	1,600	1,400	1,400	1,300	1,300
G7500W	5,342	3,000	2,600	2,300	2,000	1,800	1,600	1,500	1,400
G10000 W	7,631	4,600	4,300	3,900	3,600	3,000	2,700	2,500	2,300
D25KW	15,629	13,500	12,000	11,500	10,250	9,750	9,250	7,500	6,750
D30KW	16,411	12,500	11,500	10,250	9,500	8,500	8,250	7,750	6,500
D40KW	18,614	13,500	12,500	11,500	10,250	9,500	8,500	8,250	7,750
D50KW	22,218	15,000	13,500	12,500	11,500	9,750	9,500	8,500	8,250
D65KW	25,560	16,000	14,500	13,000	12,250	10,250	9,750	9,000	8,500
D75KW	26,317	18,000	16,000	14,000	13,000	11,500	10,500	9,750	9,500
D90KW	28,329	19,000	17,500	15,250	13,750	12,500	11,500	10,500	10,000
D125KW	37,145	22,250	20,750	18,500	16,000	14,500	13,500	13,000	12,500
D150KW	42,368	23,500	21,750	19,500	17,750	15,500	14,750	13,750	13,500
D200KW	48,242	24,750	23,250	21,000	19,000	175,000	15,500	14,750	14,000
D300KW	68,299	38,250	35,000	31,500	29,750	27,500	2,500	23,250	21,250
D350KW	80,399	42,500	38,750	3,500	33,250	30,500	27,500	26,500	23,500
D400KW	86,241	48,750	45,500	40,750	38,000	34,500	30,500	28,500	25,000
D450KW	87,635	52,000	48,750	44,000	40,000	3,500	32,250	30,500	26,500
D500KW	102,666	62,000	57,000	50,000	47,250	42,500	38,250	34,500	30,500
D700KW	131,972	85,000	77,500	70,000	64,000	56,000	51,000	47,250	43,250
D800KW	139,634	92,500	85,000	80,000	75,000	70,000	64,000	58,000	53,000
D900KW	197,196	145,000	140,000	13,000	125,000	115,000	100,000	97,500	90,000
D1000KW	254,747	195,000	170,000	140,000	135,000	130,000	115,000	105,000	100,000
D1500KW	402,845	255,000	240,000	210,000	175,000	145,000	140,000	130,000	125,000

PILE DRIVING

AMERICAN PILEDRIVING

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
3VIBRO	17,800	12,500	11,500	10,000	9,250	7,750	6,500	5,750	4,800
6VIBRO	21,900	15,750	12,500	11,250	10,000	9,250	8,250	6,750	6,000
20VIBRO	75,650	54,000	48,000	40,250	33,750	28,750	24,750	21,000	18,000
50VIBRO	110,850	87,500	77,500	68,000	63,000	56,000	50,000	44,750	38,750
100VIBRO	132,850	105,000	97,500	85,000	74,000	69,000	63,000	58,000	53,000
150T VIBRO	179,485	125,000	110,000	100,000	92,500	82,500	71,000	65,000	59,000
200VIBRO	198,235	165,000	135,000	115,000	110,000	97,500	85,000	75,000	68,000
300VIBRO	277,225	190,000	175,000	135,000	125,000	115,000	105,000	97,500	82,500
400B VIBRO	456,550		410,000	360,000	335,000	310,000	275,000	245,000	225,000

TRAMAC

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
230M	39,640	33,000	30,750	27,250	23,750	20,000	18,500	17,500	16,500
328M	42,040	34000	32,000	28,250	25,000	21,000	20,000	18,500	17,500
428M	51,430	40,250	38,000	33,000	29,250	26,250	24,750	23,250	22,000
625M	54,230	42,750	40,250	35,250	30,750	27,250	26,250	25,000	23,750

PUMPS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
8M A/P	1,102	600	600	600	500	500	400	400	200
18M A/P	1,957	1,600	1,300	1,100	1,000	700	600	500	500
8M GAS M	1,907	700	600	500	500	500	400	300	300
18M D MAN	4,899	3,500	2,900	2,600	2,400	2,200	1,900	1,700	1,600
18M GAS E	2,510	1,800	1,500	1,300	1,100	900	700	600	500
40M GAS E	11,003	9,500	8,000	7,250	6,500	6,000	5,250	4,500	4,300
90M GAS E	19,581	14,000	11,750	9,500	8,750	`8000	7,250	6,500	6,250
125M DIES	39,688	26,000	21,750	20,250	19,250	17,750	14,750	11,750	10,000
200M DIES	48,374	28,500	23,750	22,000	20,750	19,250	15,750	12,500	10,750
2" DIESEL	3,968	2,900	2,400	2,200	1,900	1,700	1,500	1,300	1,100
2" ELEC	2,807	1,600	1,300	1,100	1,000	900	700	600	500
2" GAS	2,202	1,200	1,000	900	700	600	500	500	400
4" D DIESEL	10,223	5,500	4,500	3,900	3,900	3,700	3,500	3,300	3,200
4" D GAS	8,698	5,500	4,500	4,300	3,900	3,700	3,500	3,200	3,000
4" ELEC	4,647	3,100	2,600	2,400	2,100	1,700	1,500	1,300	1,100
4" 140HP	36,470	23,000	19,250	16,750	14,500	12,500	11,750	10,750	9,250
6" 95HP	24,930	15,000	12,500	11,500	10,000	9,000	8,250	7,500	7,000
8" 120HP	24,643	17,750	14,750	13,250	11,750	10,250	9,000	8,000	7,250
8" DIESEL	37,886	25,750	21,500	19,250	17,000	14,500	12,750	11,250	10,000
10" DIESEL	43,618	27,250	22,750	20,250	18,000	15,750	14,000	12,500	10,750

PAVING EQUIPMENT

CATERPILLAR

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
AP650B	345,000	310,000	275,000	240,000	18,000	155,000	125,000	115,000	97,500
AP655D	366,845	345,000	285,000	265,000	245,000				
AP1000D	350,709	310,000	240,000	215,000	185,000	165,000	145,000		
AP1055D	397,424	395,000	330,000	280,000	235,000	200,000	165,000		

CEDARAPIDS

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
CR352L		225,000	165,000	130,000	110,000				
CR452	310,971	205,000	175,000	140,000	120,000	100,000	82,500	67,000	
CR452RX	431,061	310,000	250,000	215,000	160,000	120,000	90,000	68,000	
CR462	376,875	255,000	210,000	155,000	130,000	120,000	100,000	82,500	67,000
CR462RX	496,973	275,000	225,000	170,000	150,000	125,000	105,000	90,000	
CR562RX	534,535	340,000	285,000	235,000	195,000	165,000	145,000	125,000	

GEHL

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
1448	37,141		22,500	19,500	16,750	15,500	14,500	12,250	11,250
1648	52,057			34,250	30,000	23,500	18,500	14,500	11,250

LAYTON

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
F525	38,334	31,000	28,000	26,000	23,750	20,000	18,750	16,500	15,000
D550	46,624	35,000	31,500	29,000	25,750	22,000	21,000	18,500	17,000

LEE BOY

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
700B	48,000	35,750	30,750	27,500	25,500	23,500	21,500	19,750	18,250
1000F	53,500	45,250	39,500	34,500	32,000				
7000	75,000	62,000	54,000	47,750	42,500	38,250	34,250	31,000	28,250
8500	105,250	75,000	68,000	60,000	55,000	48,000	41,750	36,000	32,750
8816	196,000		145,000	115,000	92,500	72,000	62,000	53,000	45,500

ROADTEC

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
RP155	377,000			165,000	150,000	125,000	115,000	100,000	85,000
RP170		265,000	200,000	180,000	165,000				
RP190	383,000	290,000	215,000	195,000	175,000	140,000	120,000		
RT195	424,000	310,000	225,000	205,000	17,000	15,000	130,000		

ROAD MAINTENANCE EQUIPMENT

BROOMS & SWEEPERS

ELGIN

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
CW FSX	125,000	61,000	53,000	46,750	43,000	37,500	34,000	30,250	28,000
EAGLE F	155,000	120,000	105,000	90,000	82,500	74,000	70,000	64,000	57,000
PELICAN P	110,000	51,000	45,000	40,000	35,750	32,500	29,500	26,000	23,750
RD WIZARD	150,000	115,000	100,000	85,000	77,500	70,000	64,000	58,000	
WHIRLWD MV	140,000	115,000	95,000	82,500	72,000	67,000	61,000	55,000	51,000

TYMCO

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
210	48,333	30,000	26,000	23,750	21,250	19,500	17,000	14,750	13,250
600	100,000	77,500	72,000	67,000	54,000	46,750	40,500	33,250	29,750

MILLING MACHINES

CMI TEREX

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
PR100	136,950		105,000	90,000	80,000	73,000	67,000	62,000	56,000
PR205	214,905		160,000	130,000	125,000	105,000	97,500	90,000	85,000
PR300BT	338,000	335,000	295,000	255,000	225,000	195,000	180,000	170,000	160,000
PR600		570,000	520,000	490,000	430,000	385,000	335,000	290,000	255,000
PR1050	798,400		670,000	580,000	530,000	490,000	445,000	405,000	360,000

CATERPILLAR

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
PM102	364,790	310,000	285,000	250,000	230,000	215,000	200,000		
PM201	709,300	510,000	430,000	330,000	250,000	185,000			

WIRTGEN

Model	New	2010	2009	2008	2007	2006	2005	2004	2003
W50	124,309	105,000	97,500	92,500	80,000	72,000	64,000	57,000	
W100	233,925	205,000	190,000	175,000	155,000				
W120F	354,515	295,000	240,000	200,000	170,000				
W130F	402,350		335,000	315,000	300,000				
W2100 2.2M		580,000	490,000	430,000	375,000	330,000	295,000	260,000	
W2200 2.2M		640,000	530,000	460,000	395,000	340,000	305,000	280,000	255,000

PETROLEUM RELATED
Section VII

- Crude Oil in Storage
- Casing and Tubing
- Drilling Equipment
- Gas Compressor
- Pipeline
- Oil Storage Tanks

All petroleum related items are shown as current market value. Items with Economic Life should have Depreciation Tables applied to determine Fair Cash Value.

Personal Property Valuation Schedule

Introduction

Petroleum Equipment

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2001 Sec 2875 D4, to help achieve equity in the assessment of the personal property of commercial and industrial establishments through uniform application of valuation guidelines. It is the goal of this Division that equity be realized within and between all classes of property throughout all taxing jurisdictions in Oklahoma.

None of the content of this schedule is intended, in any way, to relieve property owners or assessing officials of their obligations by law to report, value, or assess personal property at its true and full market value. Application of the valuation guidelines, procedures, and rates contained in this publication, together with sound judgment on the part of assessment officials, will help determine the validity of values received from a variety of commercial operations. Methodologies contained herein are intended only to provide the user with an approximation of value for the personalty "typical" for that class, not an absolute value. The replacement cost less normal depreciation tables are provided to determine estimated market value based on adjustments to information obtained from property owners.

This Schedule is available on the Oklahoma Tax Commission website. www.tax.ok.gov (select- Ad Valorem, select- Publications, select Business Personal Property Valuation Schedule.)

Oklahoma Tax Commission
Ad Valorem Division
3700 N. Classen Blvd.
Oklahoma City, OK 73118
(405) 319-8200

PETROLEUM PRODUCTS IN STORAGE

The Value of Petroleum Products in Storage is the average of the NYMEX of the previous twelve months.

CRUDE OIL IN STORAGE	NATURAL GAS IN STORAGE
Sweet : 90.35 per barrel	4.26 per mcf
Sour: 78.35 per barrel	

GAS COMPRESSORS

Economic Life: 20 years

Due to the various components of compressor systems, requested information should include but not be limited to the following:
Compressor Type: year, fuel, BHP, stages, discharge pressure, etc.
Compressor Equip.: turbine or recipitating, cooling, controls, piping, skids, measurement system, etc.
Site Preparation: leveling, gravel, concrete, electrical service, fencing, etc.

PIPELINE COMPRESSOR

VALUES ARE ESTIMATES PER HORSEPOWER

(50-99 h.p.)	(100-399 h.p.)	(400-699 h.p.)	(700-1099 h.p.)	(1100-1799 h.p)	(1800h.p. & above)
1,524	1,225	1,043	945	853	795

SMALL PRODUCTION COMPRESSOR

Single stage compressors not included under Gross Production In-LieuTax as defined by OTC rule 710-10-8-2. Generally, the lower the horsepower, the higher the cost per horsepower.

Small production under 50 horsepower
525 to 1,541

METERS and METER STATIONS, LOW PRESSURE

Economic Life: 20 Years

	2"	3"	4"	6"
Manual	4,344	5,284	6,459	10,216
Electronic	5,757	7,164	8,316	11,771
Add for:				
Gas Sampler	1,278	1,278	2,557	2,557
Electric Field Measure	4,693	4,693	4,693	4,693
Solar Panel	319	319	319	319
Building	1,918	1,918	1,918	1,918
Birdhouse	448	448	448	448
Meter Setting:	1,023	1,023	1,727	2,176

***No data available at this time for 8" and above**

VALVE STATIONS and or LAUNCHERS/RECEIVERS

Are included in typical pipeline cost.

ENCLOSED AREA for METER STATIONS, METERS and VALVE STATIONS

Are included in typical pipeline cost.

PIPELINES

Pipelines for ad valorem purposes are generally identified and separated into three catagories.

1. Transmission Lines: In general are those larger diameter and are assessed as Public Service

2. Gathering Lines: In general are those pipelines which extend from the production site to a storage facility and or as gas plant. These lines are generally represented as four inch and larger lines, but include all pipeline connected to form a gathering system. This class of pipelines is typically of better quality and require more rigid controls than production lines. Gathering lines are assessed locally.

3. Production Lines: In general are referred to as "Flow Lines" and are typically smaller diameter used on a well site to flow production from the well head to the point of sales or to a point of co-mingling mineral ownership. These lines may be subject to Gross Production Tax, if not they are subject to Ad Valorem Tax.

Valuation will be based on Replacement Cost New, less a 26.5 life year using actual age and condition to determine a loss in value. Evidence of additional depreciation, which may include but not limited to: Federal and/or State financial reports, income and expense statements and journals, impairment studies, and other information that may be required or requested by the county assessor to substantiate additional depreciation.

All information shall be organized in a comprehensive document and provided to the county assessor each year in which additional depreciation is claimed. The assessor may consider additional depreciation upon submission of written documents demonstrating such depreciation by the taxpayer.

2012 PIPELINE

TYPICAL PIPELINE COSTS

Economic Life: 26.5 years

GATHERING PIPELINE INSTALLED

Typical pipeline components used in a gathering pipeline systems include:

bare pipe, coating, wrapping, transportation to job site, applicable sales tax, survey fees, x-ray, testing, cathodic protection, tie-ins, in-ground valves and fittings, road and creek crossings, markers, fencing, valve stations, pig launchers, pig receivers, damages, re-seeding, design, engineering, administrative costs, company labor, and lay cost, etc. **Does not include Compressors or Meters**.

Normal operating pressure, long-run (over 5 miles in length), cross-country, welded steel, underground oil and gas transmission lines, not including compressors, pumping stations, bridges, etc. Costs are smoothed averages of contract costs excluding extremes. The cost may increase depending on the length and type of pipe and pipe protection, terrain and geology, climate, location, etc.:e.g., the shorter the run, the more difficult, complex or urbanized the site, the higher the costs. Right-of-way costs are not included.

Renditions shall be made on Oklahoma Tax Commission approved forms, and shall contain the minimum following data: size, type, length, situs, year acquired (new or used), and total replacement cost new. The assessor may request/consider additional information as needed.
***Note:** All gathering system pipe must be rendered regardless of size and length or if specific cost data does not appear in this schedule.

Pipe Size	3"	4"	6"	8"	10"	12"	14"	16"	20"	24"
per foot	23.90	25.30	28.11	32.84	36.24	38.12	53.46	63.50	83.49	103.03

Cost data is based on Marshall Valuation Service and the Oil and Gas Journal with Oklahoma adjustments applied. Noted * sizes are interpolated from the same cost data.

For poly/pvc type pipe: Installed in the ground, use 60% of the above schedule.
For steel pipe in storage: Use 40% of the above schedule.
For poly/pvc type pipe in storage: Use 20% of the above schedule.

IDLE PIPE:

Defined: Pipe which has not been used in the flow, gathering, transportation or delivery of petroleum based products or any other product, other sevice, for a period of two (2) consecutive calendar years.
Value of idle pipe may be based on ten (10) percent of current replacement cost new.

PRODUCTION PIPE

Production Pipe: Not included under Gross Production Tax as defined by OTC rule 710-10-8-2 or currently in inventory in a sales area, storage facility or area.

Per Foot	2"	3"	4"	6"	8"
Poly/PVC pipe in storage	0.64	1.28	1.90	4.57	7.27
Poly/PVC pipe installed	3.86	7.24	9.66	12.20	12.68

2012 PIPELINE COST

The cost tables used to develop values in the Oklahoma Business Personal Property Schedule are derived from Marshall Valuation Service, section 62, page 6. Marshall Valuation Service derives the current pipeline cost from the Oil and Gas Journal September, Pipeline Economics report each year. This report contains cost for total construction as a percentage of itemized cost to total construction cost. Oklahoma taxable items from the Pipeline Economics report are “line pipe- 20.51%, Line pipe fittings- 4.64% and Pipeline construction- 35.36% for a total of 60.51%.

Marshall Valuation Service, Pipeline Cost, section 62, page 6
Pipeline cost are reported as low, average and good with Oklahoma being average cost of construction due to climate, geology, topography and location.

Example:

6” Pipeline cost per mile:	$410,000.00	MVS section 62, page 6
Adjustment for cost components:	X 60.51%	Oil & Gas Journal
Oklahoma cost components:	$248,091.00	
Unit In Place adjustment factor:	X 1.00%	MVS section 99, page 3
	$248,091.00	
Oklahoma labor adjustment:	X .85%	MVS Tech Support
	$210,877.35	
Less Meter cost	- 19,400.00	
	$191,477.35	
Divided by 5280 linear feet:	/ 5,280	
One foot of 6” pipe equals:	$ 36.27	
Oklahoma adj. factor	.775	
Cost per foot of 6” pipeline	$ 28.11	

DRILLING RIGS and ASSOCIATED EQUIPMENT

Important Change in the Law:

Effective January 1, 2008, the Oklahoma Legislature amended Oklahoma Statute, Title 68, Section 2817, providing mandatory procedures for the assessment of all taxable personal property used in exploration of oil, natural gas or other minerals, which includes drilling rigs and associated equipment.

O.S. Title 68, Section 2817 (L): All taxable personal property used in the exploration of oil, natural gas, or other minerals, including drilling equipment and rigs, shall be assessed annually at the value set forth in the first Hadco International monthly bulletin published for the tax year, using the appropriate depth rating assigned to the drawworks by its manufacturer and the actual condition of the rig.

The amendment provides the mandatory, non-discretionary method for valuation of the above stated assets. These assets shall be valued exclusively by using Hadco International's first monthly bulletin for the current tax year, "...and other available relevant and reliable market data, if any" considering the appropriate depth rating assigned to the drawworks and the actual condition of the rig itself. In addition to drilling rig information the monthly bulletin provides non-discretionary indexes for drill pipe, drill collars, condition ratings and other related equipment indexes. (OTC rule 710:10-2-5(b))

To subscribe to The Oil Field Appraiser Equipment Newsletter published monthly, contact HADCO International, P.O. Box 1465, Conroe, Texas 77305, Phone (936) 760-1220.

The above referenced monthly bulletin may be purchased from "The Oilfield Appraiser Equipment Newsletter", published by Hadco International, P.O. Box 1465, Conroe, Texas 77305, Phone (936) 760-1220, and contains data for Drilling Rigs, Drill Pipe, Drill Collars, Condition Ratings and Production Equipment Indexes.

TANKS

UNDERGROUND FUEL STORAGE

Economic Life: 20 years

Values are averages for fiberglass and steel tanks, singlewall, completely installed, including fittings, access manway, excavation and backfill. Values do not include piping.

The RCN of the tanks listed below are averages of total costs in place at the site, including necessary foundations and tank fittings, but not pillings, pipe, fencing, site roads, etc.

Nominal Capacity (Gallons)	Feet		RCN Fiberglass	RCN Steel	RCN Coated Steel
	Diameter	Length			
300	3	5	-	2,925	3,250
550	4	6	4,525	3,375	4,350
1,000	4	11	5,575	4,400	5,300
2,000	6	10	7,075	5,725	6,700
3,000	6	13	7,975	6,475	7,625
4,000	7	15.5	8,925	7,550	8,600
5,000	8	13.5	10,200	8,625	9,725
6,000	8	18	11,800	10,200	11,275
8,000	8	23	13,175	11,425	12,625
10,000	8	29	15,600	13,925	15,125
12,000	8	34	17,500	15,700	17,375
15,000	10	29	21,375	19,175	21,325
20,000	10	37	27,900	24,900	27,750
25,000	12	33	34,450	31,050	34,125
30,000	12	41	41,250	36,575	40,550
50,000	12	60	68,275	57,800	-

WELDED STEEL TANK (API)

Values are averages for tanks erected on sand or gravel with steel ring curb, and include cone roofs with support as needed, manholes, vents and paint. Catwalks, stairways and platforms are not included.

Capacity (Barrels)	Size	RCN	Capacity (Barrels)	Size	RCN
2,000	30x16	68,750	75,000	120x36	538,750
3,000	30x24	77,750	100,000	140x37	693,000
4,000	30x32	88,000	125,000	160x35	842,750
5,000	38x24	97,250	150,000	180x33	987,500
7,500	38x36	112,750	200,000	200x36	1,205,250
10,000	55x24	139,000	250,000	220x36	1,376,500
15,000	55x36	174,750	300,000	240x37	1,616,000
20,000	60x40	206,250	350,000	260x37	1,795,500
30,000	80x34	272,000	400,000	260x42	2,005,000
50,000	90x44	385,250	500,000	280x46	2,390,250

BOLTED STEEL TANKS (API)

Values include root deck and supports, sand and gravel foundation with retaining ring, painting and typical basic fittings.

Capacity (Barrels)	Size	RCN	Capacity (Barrels)	Size	RCN
100	9X8	6,500	2,000	30X16	62,500
200	9X16	10,500	3,000	30X24	71,000
500	16X16	22,750	5,000	39X24	82,000
750	16X24	30,250	7,500	39X36	100,500
1,000	22X16	37,250	10,000	55X24	121,750
1,500	22X24	51,000	15,000	55X36	158,250

WELDED STEEL PRESSURE TANKS

Capacity (Gallons)	Size (Feet)	RCN	Capacity (Gallons)	Size (Feet)	RCN
125	2x5.5	725	6,500	7x26	26,050
250	2.5x8	975	9,000	7x35	31,325
500	3x10	1,750	12,000	7x45	38,500
1,000	3.5x15	3,100	15,000	7x54	47,150
1,500	5x11	4,625	20,000	9x49	58,925
2,000	5x15	6,075	30,000	11x47	82,575
2,500	5x19	7,525	45,000	11x63	117,875
3,000	5x22	8,200	60,000	11x90	152,950
4,000	5x29	10,800	90,000	11x133	224,525

SPHERE PRESSURE TANKS

Diameter (feet)	Capacity (cu. ft.)	RCN	Diameter (feet)	Capacity (cu. ft.)	RCN
20	4,190	100,800	40	33,510	296,200
25	8,180	142,750	45	47,715	355,300
30	14,135	189,850	50	65,450	417,250
35	22,450	241,450	60	113,095	554,100

HEMISPHEROID PRESSURE TANKS

Capacity (Gallons)	5 lb. w.p.	10 lb. w.p.	25 lb. w.p.
105,000	140,500	162,500	188,500
210,000	200,000	236,500	284,500
420,000	289,000	345,000	430,000
840,000	412,500	502,500	650,500

OTHER EQUIPMENT
Section VIII

- Coin/Bill Changers
- Game Machines
- Golf Cars
- Industrial Motors, Transformer
- Pianos
- Organs
- Vending Machines
- Food Merchandisers
- Billboards
- Towers

Equipment are listed with Replacement Cost New. Economic Lives are listed. Depreciation Tables should be applied to determine Fair Market Value.

Personal Property Valuation Schedule

Introduction

Other Equipment

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2001 Sec 2875 D4, to help achieve equity in the assessment of the personal property of commercial and industrial establishments through uniform application of valuation guidelines. It is the goal of this Division that equity be realized within and between all classes of property throughout all taxing jurisdictions in Oklahoma.

None of the content of this schedule is intended, in any way, to relieve property owners or assessing officials of their obligations by law to report, value, or assess personal property at its true and full market value. Application of the valuation guidelines, procedures, and rates contained in this publication, together with sound judgment on the part of assessment officials, will help determine the validity of values received from a variety of commercial operations. Methodologies contained herein are intended only to provide the user with an approximation of value for the personalty "typical" for that class, not an absolute value. The replacement cost less normal depreciation tables are provided to determine estimated market value based on adjustments to information obtained from property owners.

This Schedule is available on the Oklahoma Tax Commission website. www.tax.ok.gov (select- Ad Valorem, select- Publications, select Business Personal Property Valuation Schedule.)

Oklahoma Tax Commission
Ad Valorem Division
3700 N. Classen Blvd.
Oklahoma City, OK 73118
(405) 319-8200

COIN AND BILL CHANGERS

Economic Life: 5 years

Single Bill
Multi Bill

GAME MACHINES

Economic Life: 6 years

Electric Shuffle Alley
Shuffle Board 22' Wood
Pool Table, Pocket 6'
Pool Table, Pocket 7'
Pin Ball, 4 Player
Video Game, Electronic

GOLF CARS

Economic Life: 12 years

Electric
Gas
Accessories:
- Windshield
- Top & Radio
- Lights
- Soft Side Enclosure

INDUSTRIAL MOTORS

Economic Life: 10 years

TOTALLY ENCLOSED - 1800 RPM

Electric Motors	10hp	775
	30hp	1,950
	75hp	5,250

TRANSFORMERS - DRY TYPE SINGLE PHASE

Transformers	10kva	850
	25kva	1,500
	50kva	2,325
	75kva	3,000

PHONOGRAPHS

(Juke Box)

Economic Life: 10 years

100 Selections
160 Selections
200 Selections

PIANOS

Economic Life: 20 years

	Spinet	Console	Studio	5' Baby Gd	6' Grand	9' Grand
European, Handbuilt (Bosendorfer, Schimmel, Eckstein, Blutner, Steinway)	N/A	N/A	17,500	30,200	38,000	73,000
American, Mass Produced (Baldwin, Wurlitzer)	3,200	4,300	4,800	19,000	25,000	58,000
Japanese (Yamaha, Kawai)	N/A	6,000	6,000	13,000	27,500	98,000
Korean		4,000	4,000	10,000	13,000	38,000

ORGANS

Economic Life: 20 years

Console	1,500
Classical	2,500 - 20,000
Two Keyboard Spinet	15,000
Single Keyboard Spinet	30,000 - 50,000

VENDING MACHINES

Economic Life: 5 years

Coin Operated

Coffee, Hot Chocolate, Tea, Soup	
Cigarette	
Freeze Dried Coffee Maker	
Multi-Candy, Gum, Chip and Nut	32 Selection
	40 Selection

Soft Drink

2 Door Open Face Cooler, small
3 Door Open Face Cooler, Medium
6 Selection Bottle / Can Vendor 192
6 Selection Bottle / Can Vendor 276
6 - 8 Selection Bottle / Can Vendor 384
6 - 8 Selection Bottle / Can Vendor 544

FOOD MERCHANDISERS

Economic Life: 5 years

Hot, Canned Food 7 Selection
Ice Cream Bar Vendor
Cold, All Purpose, Milk, Juice, Sandwiches, Salad

Billboard Valuation information
(Developed by North Carolina Department of Revenue)

Definitions

Wood sign - A billboard structure having wooden poles as primary support.

Steel sign - A billboard structure having steel I-Beams as primary support.

Steel monopole - A billboard structure having a single steel pole as primary support.

Original construction date (OCD) - The date that the structure was initially constructed at its present site.

RCN - Replacement cost new - The cost to replace the utility of property with new construction using the best available materials and construction methodology.

Base rate - The typical price per square foot per class determined by calculating the area of the largest display on a billboard structure and choosing the appropriate class. The base price includes all costs such as direct labor, direct materials and other incidental costs such as engineering, excavation, and design to erect a single face unlighted billboard structure.

Structural Components

Vertical supports (uprights) - wood, metal, or other material used to support the sign in an upright position.

Platform or Catwalk - A horizontal walking area at the base of the sign face used when work is being performed on the sign.

Cross members (stringers) - Horizontal and/or vertical supporting members across the back of the sign.

Panels - The flat area to which the message is pasted or painted.

Molding - The decorative frame surrounding the printed message.

Apron - Decorative trim at the bottom of the sign.

Walk rail - Dimensional lumber or steel across the back of the sign used to walk on while performing work on illumination.

Posting rail, scaffold rail - Dimensional lumber or steel across the top of the sign used to support a scaffold when work is being performed on the sign.

Art and display - Word copy, message, background, etc., to be displayed on the face of sign.

Pictorial - The portions of the copy which have artistic work.

Cut outs - The portions of the copy which are reproduced to emphasize a certain figure and draw attention.

BILLBOARD VALUATION INFORMATION cont.

Reflectorized - Copy material which has been designed to reflect light so that the message can be read during the hours of darkness.

Illumination - Fixtures are attached to sign so that the message is visible during the hours of darkness.

Ballast - Regulates electricity input to fluorescent and mercury vapor fixtures. Incandescent and quartz illumination will not have this ballast present, whereas fluorescent and mercury vapor will.

Height above ground level (HAGL) - Height above ground level is that distance in feet from the ground to the lowest edge of the bottom moulding. Such components as apron and platforms are not considered when measuring HAGL.

Lease Cost - Cost which is accrued in order to obtain a lease site.

Basic Structure	Class 1 0-100'	Class 2 101-300'	Class 3 301-400'	Class 4 401-600'	Class 5 601'- +
Base price per square ft.					
Wood Face	7.55	11.97	11.27	10.55	8.26
Metal face	8.17	13.02	12.97	12.31	9.80
Additional Display surfaces					
Wood Face	80.00	360.00	400.00	500.00	600.00
Metal face	165.00	675.00	1,050.00	1,625.00	1,625.00
Construction Adjustments	Class 1 0-100'	Class 2 101-300'	Class 3 301-400'	Class 4 401-600'	Class 5 601'- +
HAGL adjustments	n/a	n/a	0-20'-10%	0-20'-15%	0-20'-20%
	n/a	n/a	21-25'+0%	21-25'+0%	21-25'+0%
	n/a	n/a	26-35'+20%	26-35'+30%	26-35' +30%
	n/a	n/a	36' +30%	36' +35%	36' +35%
	n/a	n/a	n/a	n/a	n/a
Stacked displays, Side by side displays and Tri-surface displays	n/a	Add 15%	Add 20%	Add 20%	Add 35%
Additional improvements	Class 1 0-100'	Class 2 101-300'	Class 3 301-400'	Class 4 401-600'	Class 5 601'- +
Illumination (per surface)	440.50	652.00	1,200.00	1,350.00	1,550.00
Platforms per linear foot	n/a	12.35	12.35	12.35	12.35
Aprons per linear foot	n/a	15.00	15.00	15.00	15.00

STEEL I-BEAM CONSTRUCTION

Base price does not include platforms or aprons.

	Class 1	Class 2	Class 3	Class 4	Class 5
Basic Structure	0-100'	101-300'	301-400'	401-600'	601'- +
Base price per square ft.					
Wood Face	10.41	19.45	20.24	18.11	13.94
Metal face	11.38	20.50	21.94	19.88	15.47
Additional Display surfaces					
Wood Face	80.00	360.00	400.00	500.00	600.00
Metal face	165.00	675.00	1,050.00	1,625.00	1,625.00
	Class 1	Class 2	Class 3	Class 4	Class 5
Construction Adjustments	0-100'	101-300'	301-400'	401-600'	601'- +
HAGL adjustments	n/a	n/a	0-20'-10%	0-20'-15%	0-20'-20%
	n/a	n/a	21-25'+0%	21-25'+0%	21-25'+0%
	n/a	n/a	26-35'+20%	26-35'+30%	26-35' +30%
	n/a	n/a	36' +30%	36' +35%	36' +35%
	n/a	n/a	n/a	n/a	n/a
Stacked displays, Side by side displays and Tri-surface displays	n/a	Add 15%	Add 20%	Add 20%	Add 35%
	Class 1	Class 2	Class 3	Class 4	Class 5
Additional improvements	0-100'	101-300'	301-400'	401-600'	601'- +
Illumination (per surface)	440.50	652.00	1,200.00	1,350.00	1,550.00
Platforms per linear foot	n/a	12.35	12.35	12.35	12.35
Aprons per linear foot	n/a	15.00	15.00	15.00	15.00

STEEL MONOPOLE

Base price does not include platforms or aprons.

	Class 1	Class 2	Class 3	Class 4	Class 5
Basic Structure	0-100'	101-300'	301-400'	401-600'	601'- +
Base price per square ft.	16.67	20.11	42.31	36.00	30.36
Additional Display surfaces	165.00	675.00	1,050.00	1,625.00	1,625.00
	Class 1	Class 2	Class 3	Class 4	Class 5
Construction Adjustments	0-100'	101-300'	301-400'	401-600'	601'- +
HAGL adjustments	n/a		0-20'-25%	0-20'-30%	0-20'-35%
	n/a	0-20'-15%	21-35'-15%	21-35'-15%	21-35'-15%
	n/a	21-25'+00%	36-40'+00%	36-40'+00%	36-40'+00%
	n/a	26-30'+15%	41-45'+20%	41-45'+20%	41-50'+25%
	n/a	31-40'+25%	46-55'+30%	46-55'+30%	51-60'+35%
	n/a	41'+"35%	56'+ +40%	56'+ +40%	51'+ +45%
	Class 1	Class 2	Class 3	Class 4	Class 5
Monopole Adjustments	0-100'	101-300'	301-400'	401-600'	601'- +
Back to back flag	n/a	Add 15%	Add 15%	Add 15%	Add 15%
Center mount "Vee"	n/a	Add 20%	Add 25%	Add 25%	Add 25%
Vee Flag	n/a	Add 30%	Add 40%	Add 40%	Add 40%
Stacked displays, Side by side displays and Tri-surface displays	n/a	Add 15%	Add 20%	Add 20%	Add 35%
	Class 1	Class 2	Class 3	Class 4	Class 5
Additional improvements	0-100'	101-300'	301-400'	401-600'	601'- +
Illumination (per surface)	440.50	652.00	1,200.00	1,350.00	1,550.00
Platforms per linear foot	n/a	12.35	12.35	12.35	12.35
Aprons per linear foot	n/a	15.00	15.00	15.00	15.00

TOWERS

Economic Life: 20 years

Components used to estimate the following values listed below are:

Design, Steel, Shipping, Tax, Power/telcom, Foundations, Tower Erection, Monitoring, Grounding, Signage and Lights.

CELLULAR MONOPOLE

HEIGHT	$ PER FOOT
60' TO 79'	985
80' TO 99'	759
100' TO 149	623
150' TO 199'	495
200' PLUS	558

CELLULAR TRIANGULAR (LATTICE) SELF SUPPORTING

HEIGHT	$ PER FOOT
60' TO 79'	1,107
80' TO 99'	865
100' TO 149'	720
150' TO 199'	505
200' PLUS	479

CELLULAR TRIANGULAR (LATTICE) GUYED

HEIGHT	$ PER FOOT
60' TO 79'	1,107
80' TO 99'	865
100' TO 149'	720
150' TO 199'	505
200' PLUS	479

OTHER TOWERS

TRIANGULAR (LATTICE) GUYED

PRICE PER LINEAR FOOT UP TO 400 FEET HIGH

10" BASE	42.00-60.00	30" BASE	102.00-170.00
20" BASE	67.00-93.00	40" BASE	125.00-215.00
24" BASE	89.00-121.00	54" BASE	210.00-465.00

Personal Property Valuation Schedule

Introduction

Renewable Energy

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2001 Sec 2875 D4, to help achieve equity in the assessment of the personal property of commercial and industrial establishments through uniform application of valuation guidelines. It is the goal of this Division that equity be realized within and between all classes of property throughout all taxing jurisdictions in Oklahoma.

None of the content of this schedule is intended, in any way, to relieve property owners or assessing officials of their obligations by law to report, value, or assess personal property at its true and full market value. Application of the valuation guidelines, procedures, and rates contained in this publication, together with sound judgment on the part of assessment officials, will help determine the validity of values received from a variety of commercial operations. Methodologies contained herein are intended only to provide the user with an approximation of value for the personalty "typical" for that class, not an absolute value. The replacement cost less normal depreciation tables are provided to determine estimated market value based on adjustments to information obtained from property owners.

This Schedule is available on the Oklahoma Tax Commission website. www.tax.ok.gov (select- Ad Valorem, select- Publications, select Business Personal Property Valuation Schedule.)

Oklahoma Tax Commission
Ad Valorem Division
3700 N. Classen Blvd.
Oklahoma City, OK 73118
(405) 319-8200

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WIND GENERATION
COMMERCIAL

Commercial wind generation facilities are defined to have multiple wind turbines that produce electricity for sale and which are subject to local ad valorem taxation.

Each electrical generation tower consisting of several components may be considered as one operating unit for valuation purposes with a minimum physical and economic life of 25 years while retaining 20% residual value.

An adjustment factor (trending) of 1.0 shall be used for Fixed Power Purchase Agreements facilities until such time industry information warrants a change in the applied adjustment factor. The adjustment factor shall be reviewed on an annual basis.

Facilities having Variable Power Purchase Agreements will use the current year adjustment factor (trending) from the current Business Personal Property Valuation Schedule.

Valuation will be based on Replacement Cost New, less a 25 year life using actual age and condition to determine loss in value. Evidence of additional depreciation which may exist shall be provided by the taxpayer to the county assessor. Evidence may include but not limited to: Federal and/or state financial reports, income and expense statements, balance sheets and journals, impairment studies, and other information that may be required or requested by the county assessor to substantiate additional depreciation.

All information shall be organized in a comprehensive document and provided to the county assessor each year additional depreciation is claimed. The assessor may consider additional depreciation upon submission of written documents demonstrating such depreciation by the tax payer.

COMMERCIAL PERSONAL PROPERTY

ECONOMIC LIVES AND

DEPRECIATION TABLES

CONTENT

Personal Property Valuation Schedule

Introduction

Commercial Personal Property, Economic Lives and Depreciation Tables

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2001 Sec 2875 D4, to help achieve equity in the assessment of the personal property of commercial and industrial establishments through uniform application of valuation guidelines. It is the goal of this Division that equity be realized within and between all classes of property throughout all taxing jurisdictions in Oklahoma.

None of the content of this schedule is intended, in any way, to relieve property owners or assessing officials of their obligations by law to report, value, or assess personal property at its true and full market value. Application of the valuation guidelines, procedures, and rates contained in this publication, together with sound judgment on the part of assessment officials, will help determine the validity of values received from a variety of commercial operations. Methodologies contained herein are intended only to provide the user with an approximation of value for the personalty "typical" for that class, not an absolute value. The replacement cost less normal depreciation tables are provided to determine estimated market value based on adjustments to information obtained from property owners.

This Schedule is available on the Oklahoma Tax Commission website. www.tax.ok.gov (select- Ad Valorem, select- Publications, select Business Personal Property Valuation Schedule.)

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COMMERCIAL PERSONAL PROPERTY

The depreciation tables found herein are recommended by the Ad Valorem Division of the Oklahoma Tax Commission for use in conjunction with the Business Personal Property forms approved by the agency.

ORIGINAL COST TRENDING TABLE

This table should be used to bring established or known original or historical costs up-to-date to determine **Replacement Cost New** values. Select the appropriate industry class and move down the column to the appropriate year acquired. **Enter that factor and multiply by the original or historical cost to determine Replacement Cost New.**

DEPRECIATION TABLES

The depreciation tables are expressed as **Normal Depreciation - Percentage Good**, with columns across for typical life expectancy in years and columns down for effective age or year of personal property. Selection of the typical life expectancy may be based on overall category, business or industry type, or on a per item basis from the following tables.

Once the appropriate life expectancy is selected, move down the column to the line representing the effective age of the asset or group of assets to determine the percent good. **Multiply the Replacement Cost New (RCN) of the asset or group of assets times the percent good to determine Replacement Cost New Less Normal Depreciation (RCNLD).**

Assets no longer in production but retained by the owner may be shown as salvage value (5% to 10% of Replacement Cost New). If such assets are returned to production, values should be calculated accordingly.

Example:

Assets of a 10 year old bakery, with original cost of $10,000

Original cost		10,000
Cost Trending Table	x	1.3474
Equals RCN		13,474

Normal Depreciation - Percentage Good

Bakery Economic Life = 12 years		
Percentage Good	x	0.29
Equals RCNLD		3,907.46

ORIGINAL COST TRENDING FACTORS
2012

The purpose of the trending factor is to adjust previously established cost (original or historical) to a current date for estimating **REPLACEMENT COST NEW** values. The original cost trending factors represent a composite average of all equipment costs.

The following cost trending factors may be used to estimate the current replacement cost new of an item when the original cost and acquisition date is known. The purchase price and details of the purchase should be verified to establish the original cost. If the reliability of the original cost is doubtful, multiplying by a cost trending factor will not improve the reliability.

Calculation process:

Original cost of the item should be cost new or, in the case of used items, cost at the time of acquisition. Enter the factor for the appropriate year and multiply times the original cost to estimate replacement cost new.

Due to constant changes in value of desk top computers, printers, fax machines, adding machines, calculators, copiers, and other office electronic equipment, we suggest not trending original cost.

Year Acquired	Factor	Year Acquired	Factor
2011	1.0000	1997	1.4565
2010	1.0521	1996	1.4800
2009	1.0441	1995	1.5026
2008	1.0743	1994	1.5566
2007	1.1165	1993	1.6005
2006	1.1774	1992	1.6315
2005	1.2321	1991	1.6514
2004	1.3249	1990	1.6846
2003	1.3707	1989	1.7296
2002	1.3939	1988	1.8223
2001	1.4023	1987	1.9002
2000	1.4141	Prior to	
1999	1.4397	1987	1.9277
1998	1.4441		

DEPRECIATION-FIXTURES AND EQUIPMENT

ECONOMIC LIFE DEPRECIATION - PERCENT GOOD

Effective Age	Typical Life Expectancy in Years																
	3	5	6	8	9	10	11	12	14	15	16	18	20	25	26.5	30	35
1	70	85	87	90	91	92	93	94	95	95	96	96	97	98	98	98	98
2	50	69	73	79	82	84	86	87	89	90	91	92	93	95	96	97	95
3	30	52	57	67	72	76	78	80	84	85	86	88	90	93	94	95	93
4	20	34	41	54	61	68	70	73	77	79	81	83	86	90	91	93	91
5		23	30	43	51	58	62	66	71	73	75	79	82	87	89	91	89
6		20	23	33	41	49	54	58	65	68	71	75	78	84	86	89	86
7			20	26	33	39	45	50	58	62	65	70	74	81	83	86	84
8				22	26	30	37	43	51	55	58	65	70	78	80	84	82
9				20	22	24	30	36	45	49	53	60	65	75	78	82	79
10					20	21	25	29	39	43	47	54	60	71	74	79	77
11						20	22	23	33	37	42	49	55	68	71	76	75
12							20	22	28	31	36	44	50	64	68	74	73
13								20	24	26	31	39	45	60	64	71	70
14									22	23	27	34	40	56	61	68	68
15									20	21	24	31	35	52	57	65	66
16										20	22	27	31	48	53	61	64
17											20	23	27	44	50	58	61
18												22	24	39	45	54	59
19												20	22	34	41	51	57
20													21	30	37	47	54
21													20	28	34	43	52
22														26	32	40	50
23														24	29	37	48
24														23	27	34	45
25														22	26	31	43
26														20	23	28	41
27															20	25	38
28																23	36
29																22	34
30																21	32
31																20	29
32																	27
33																	25
34																	23
35																	21
36																	20

ECONOMIC LIFE TABLES

	Economic Life
Accounting & Adding Machines, Calculators	10
Aerospace Industry	10
Agricultural Machinery & Equipment	10
Air Compressor	12
Air Conditioning & Heating, Sales, & Repair	10
Alarm Systems	6
Align & Balance Equipment	8
Amusement & Theme Parks	12
Amusement Equipment & Machines	6
Apartment Furniture & Appliances	10
Apparel & Textile Manufacturer	9
Apparel Rack	9
Appliance Sales & Repair	9
Asphalt Plant – Permanent	20
Asphalt Plant – Portable	16
Auto Parts, Sales	9
Auto Repair & Body Shop	10
Automatic Film Processing Machine	8
Automobile Agency	10
Automotive Repair Equipment	8
Bakery & Confectionery Production	12
Bakery, Local	10
Bar Sink	10
Bar/Nightclub	10
Barber/Beauty Shop	10
Barricade/Warning Device	3
Billboards/Signs	20
Bins (Grain)	10
Blast Furnace	12
Bleach & Detergent Dispenser	8
Blender	8
Blinds, Shades, & Draperies	10
Blowers	12
Boat Dock, Fixed or Floating	10
Boat Manufacturer	12
Boat/Recreational Vehicle Sales	12
Boiler, Industrial	16
Bookstore, New & Used	9
Bottling Equipment	12
Bowling Alley Machinery & Equipment	10
Brake Drum Equipment	12
Broiler, Charcoal or Gas	10
Buffer, Floor	6

ECONOMIC LIFE TABLES

	Economic Life
Buildings, Portable	10
Bun Warmer	10
Butane & Propane Tanks	12
Butcher Block or Table	10
Cabinets & Shelves	9
Cameras & Lenses	10
Cannery/Frozen Food Production	12
Car Wash Equipment, Automatic	8
Car Wash Equipment, Coin-operated	10
Carts, Maid, & Utility	10
Cash Box	9
Cash Register, Electronic	6
Cash Register, Manual	10
Catalog Showroom & Sales	10
Cellular Antenna	10
Cellular Electronics	5
Cellular Phone	5
Cellular Tower	20
Cement Manufacturer	20
Cement, Ready Mix Plant	16
Centrifuge	10
Checkout Counter	9
Chemical Production	10
Children's Clothing	9
Chiropractic Furnishings & Equipment	12
Clay Products Manufacturer	15
Cleaning/Polishing Equipment	10
Closed Circuit Television	10
Clothes Dryer	8
Coffee Maker or Urn	10
Coin Changer	5
Cold Storage & Ice Making Equipment	18
Communications Equipment	5
Compressor, Petroleum	20
Compressor, Shop	12
Computer Numerically Controlled (CNC) Equipment	10
Computerized Checkout Equipment	6
Computers & Data Processing Equipment	5
Convenience Store	9
Conveyor	10
Cooling Rack or Tower	12
Copiers & Duplicators	6
Cotton Gin	12

ECONOMIC LIFE TABLES

	Economic Life
Counter & Stools	10
Crane	12
Credit Card Imprinter & Electronic Check	6
Crusher, Rock	16
Cue Rack & Sticks	6
Dairy Case, Retail	9
Dairy Equipment	12
Dance Studio Fixtures & Equipment	10
Darkroom Equipment	12
Data Processing Equipment, All Types	5
Day Care Center/Preschool	5
Deep Frying Equipment	12
Dental Equipment & Furnishings	10
Department Store	9
Dies, Jigs, Molds, Tooling	3
Discount Store/Variety	9
Dishwasher	10
Display & Sales Equipment, General	9
Ditcher	16
Dividers, Room	12
Drag Line	16
Dressers & Mirrors	10
Drill Press	10
Drink Dispenser	10
Drink Machine	8
Drug Store	9
Dry Cleaning Equipment	10
Electrical & Lighting	10
Electrical Equipment Manufacturer	10
Electronic Power Equipment	10
Electronic Testing Equipment	10
Electronics, Sales & Repair	9
Enlargers	10
Environmental Equipment	10
Examination Room Furniture & Equipment	10
Excavator	16
Exhaust System	12
Exploration, Petroleum	14
Fabric/Drapery Sales	9
Fabricated Metal Products	12
Facsimile (FAX) Machine	6
Family, Clothing	9
Fans & Ventilation Equipment	10
Farm Equipment/Implement Dealership	12

ECONOMIC LIFE TABLES

	Economic Life
Farm Supply & Feed	9
Fast Food Restaurant	10
File & Storage Cabinets	10
Financial Institution	10
Fire Extinguishers	5
Floor Covering, Sales	9
Florist & Gift	9
Food & Beverage Production	12
Food Preparation Equipment	10
Food Warmer	10
Forklift & Material Handling Equipment	6
Free Standing Sink	10
Freeze or Slush Machine	10
Frozen Food Case	9
Funeral Home/Mortuary	12
Furniture Manufacturer	10
Furniture Sales	9
Garden Supply/Nursery	10
Gas Tank, Portable	8
Generator, Shop or Portable	12
Gift Sales	9
Glass & Glass Products Manufacturer	14
Glass Washer w/Motorized Brush	10
Golf Equipment	10
Grader	16
Grain & Feed Mill Products Manufacturer	20
Grain Elevator Equipment	20
Griddle, Electric or Gas	10
Grinder	16
Gymnasium Equipment	12
Gypsum Products Manufacturer	15
Hand Cart or Dolly	12
Hand Tools	5
Hanger Rack	10
Hardware/Building Material Sales	9
Hatchery Equipment	10
Health & Specialty Food Sales	12
Health Club	10
Heater, Portable	8
Hobby & Craft Sales	9
Hoist	12
Holding Tank	12
Hospital Furnishings & Equipment, General	10
Hot Water Tank	12

ECONOMIC LIFE TABLES

	Economic Life
Hotel Furnishings & Equipment	10
Housekeeping Equipment	10
Hydraulic System	8
Ice Cream Machine	10
Ice Machine	10
Ice Plant	18
Incinerator	12
Instruments, Medical	10
Instruments, Scientific	10
Intercom System	6
Jack, Manual/Hydraulic	12
Janitorial Service Equipment	10
Jewelry Sales	9
Kilns, Dry & Tunnel	12
Kitchen Appliances	10
Lab Equipment, Electronic	6
Lab Equipment, Non-electronic	10
Ladders	10
Lathe, Metal	10
Laundry Equipment	10
Leather, Shoe, & Leather Products Manufacturer	11
Libraries (Commercial)	10
Lighting Products Manufacturer	12
Liquor/Package Store	9
Lobby Furniture	10
Lockers	10
Logging & Timber Equipment	6
Lubrication System & Equipment	8
Machinery Manufacturer, General	10
Meat Case	9
Meat Locker	9
Meat or Produce Scales	6
Meat Packing & Processing Plants	12
Medical Equipment	10
Medical Furnishings & Equipment	10
Men-Boy's Clothing	9
Metal Working Equipment	10
Metalworking Machinery Manufacturer	10
Micrometer	12
Microwave Oven	10
Milling Equipment	20
Miniature Golf Course	10
Mining & Quarrying	10

ECONOMIC LIFE TABLES

	Economic Life
Mirror, Security & Other	6
Miscellaneous Consumer Products Manufacturer	10
Motel	10
Motorcycle/Recreational Vehicle Dealership	10
Motors, Diesel, Electric, & Gasoline	8
Music System	6
Newspaper/Print Shops	11
Nursing Home/Convalescent Center	10
Office Furniture & Equipment Sales	9
Office Furniture & Equipment	10
Office Supply, Sales	9
Office, Commercial, Furniture & Fixtures	9
Office, Medical, Furniture & Fixtures	10
Optical Equipment	10
Optical Products Manufacturer	10
Oscilloscope	8
Oven	10
Overhead Pulley Tracks & Lifts	12
Packaging Machinery	12
Paint & Varnish Manufacturer	10
Painting Equipment	8
Pallet, Metal	8
Pallet, Wood	3
Paper & Pulp Manufacturer	12
Paper Products Manufacturer	12
Partitions, Free Standing	9
Patterns	3
Pawn Shop	9
Peeler, Potato or Vegetable	10
Pet Shop	9
Petroleum Products, Retail Sales	10
Petroleum, Wholesale/Bulk Distribution	10
Photographic Equipment	10
Photographic Equipment, Retail Sales	10
Photographic Processing Service Equipment	10
Pie or Pizza Roller	10
Pinball Machine	6
Pipeline Gathering	26.5
Piping, Industrial	12
Pizza Oven	10
Pizza Parlor	10
Planter	9
Plants, Artificial or Living	3

ECONOMIC LIFE TABLES

	Economic Life
Plastics Manufacturer	11
Plumbing Supply	10
Pool/Billiard Table, Coin Operated	6
Pool/Billiard Table, Non-coin	10
Popcorn Maker	10
Portable Plant, Asphalt or Concrete	16
Pots & Pans	5
Poultry House Equipment	5
Poultry Processing & Products Manufacturer	12
Power Sweeper	6
Preparation Table	10
Primary Steel Products	10
Printing & Publishing	11
Printing Presses, Electronic	11
Printing Presses, Non-electronic	11
Produce Case, Retail	9
Professional Libraries	6
Projection Equipment	10
Proof Boxes	12
Propane/Butane/Liquid Gas Distribution	10
Public Address System	6
Pumps - Air, Fuel, & Water	8
Rack, Bread or Display	9
Radio Equipment	6
Radio Towers	20
Radio/Television, Repair	10
Radio/Television, Sales	9
Reach-in Cooler	10
Record/Tape/Compact Disk Sales	9
Recording Studio Equipment	8
Recreation Parlor	10
Refining	16
Refrigeration Equipment, Commercial	12
Refrigerator	10
Rental Store, General	9
Repair Shop, Miscellaneous	10
Research Equipment	6
Resort Equipment	10
Restaurant Furniture, Fixtures, & Equipment	10
Retail Furniture & Fixtures	9
Retail Trade, General, Fixtures, & Equipment	9
Revolving Roaster	10
Riveting Machine	12
Robotics Equipment (Excluding Computer)	10

ECONOMIC LIFE TABLES

	Economic Life
Roller Rink	10
Roofing Equipment	12
Rotary Press	12
Rubber Products Manufacturer	14
Safes	20
Satellite Television – Headend Unit	12
Satellite Television – Box Analog	5
Satellite Television – Box Digital	10
Satellite Television – Dish	10
Saw Mills – Permanent	10
Saw Mills – Portable	6
Scales	8
Scoring Equipment	10
Scrapers	16
Screens	16
Seating, Auditorium	10
Service Businesses, General, Furniture, Fixtures	9
Service Equipment	12
Service Station/Garage Equipment	10
Sewing Machine	12
Sheeter & Molder	12
Shelving	9
Shipping & Warehouse Equipment	9
Shoe Repair Machinery & Equipment	12
Shoe Store	9
Shop Maintenance Equipment	12
Shopping Cart	6
Showcase	9
Shuttle Cars	10
Silverware	3
Slicer, Meat	10
Smelter Equipment	12
Snack Bar Equipment	10
Soda Fountain w/Sink	10
Specialized Process Machinery, Heavy	16
Specialized Process Machinery, High-Tech	10
Specialized Process Machinery, Medium	12
Sporting & Athletic Good Sales	9
Sports & Recreational Equipment	10
Spray Gun	8
Stationary	12
Steam Cleaning System	12
Steam Lines & Boilers	12

ECONOMIC LIFE TABLES

	Economic Life
Steam or Serving Table & Pans	10
Sterilizer	12
Stone Products Manufacturer	15
Storage Tanks, Light	12
Stove Hood, Vent, & Fan	10
Stove, Electric or Gas	10
Stripper	12
Supermarket/Grocery, General	9
Swimming Pool Equipment	10
Switchboard/Telephone System	6
Table Tennis/Ping Pong	10
Tables & Chairs	10
Tanks, Steel Storage	20
Tanning Salon Equipment	10
Tennis Equipment	10
Textile Products Manufacturer	9
Theater Equipment & Seating	10
Ticket Dispenser	6
Tire Changer	12
Tire Rack, Portable	10
Tire/Rubber Sales	9
Toaster	10
Tobacco Sales	9
Towers, Lattice, Guyed, Monopole	20
Transmission Equipment	10
Trays	8
Truck Mounted Equipment	12
Turbines	12
Typewriter	6
Utensils	3
Vacuum Cleaner	10
Valve Grinder	10
Variety/Toy/Hobby, Retail	9
Vegetable Oil & Products Manufacturer	18
Vending Machines	5
Veterinary Equipment	10
Video Game	5
Video Rental, Video Tapes, & Players	3
Video Stores, Retail	9
Vise	10
Waffle Iron	10
Walk-in Freezer	12
Warmer	10

ECONOMIC LIFE TABLES

	Economic Life
Washer Extractor, Laundry Commercial	12
Washer, Coin Operated	10
Washer, Manual Operated	10
Waste Containers, Plastic & Steel	10
Water Softening Equipment	12
Wheel Bearing Packer	8
Wholesale Trade, Fixtures & Equipment	9
Wind Generation	25
Winery	12
Wire Products Manufacturer	10
Women's Clothing	9
Wood Products Manufacturer	10
Woodworking Equipment	10
Wrecking & Towing Equipment	12
X-Ray Equipment	10

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GLOSSARY

OF

TERMS

-A-

ACCOUNT – A record of a particular type of transaction expressed in money and kept in the books of original entry.

ACCOUNTANCY – The theory and practice of accounting, its professional responsibilities, standards, and generally associated activities.

ACCOUNTANT – One skilled in accounting.

ACCOUNTING RECORDS – The formal journals and ledgers, vouchers, invoices, correspondences, contracts and other sources or support for such records = Books of Account.

ACCOUNTING VALUATION – The historical money amount attaching to any asset or expense, generally representing cost.

ACQUISITION COST – The cost used in accounting to represent the purchase price of an asset. If installation and other associated costs are included, this cost should be referred to as *total* acquisition cost.

AD VALOREM – Designating a property tax or import or other duty computed as a percentage (rate) of the value of the property.

APPRAISE – To make an estimate of value, particularly of the value of property. Note: If the property is valued for purposes of taxation, the less inclusive term “assess” (q.v.) is substituted for the above term.

APPRAISER – One who appraises property, an owner, a prospective buyer, or, more commonly, a group of professionally skilled persons holding themselves out as experts on valuation.

ASSESS – To value property officially for the purpose of taxation.

ASSESSED VALUATION – A valuation set upon real estate and personal property government as a basis for levying taxes.

ASSET – Any owned physical object (tangible) or right (intangible) having value; a source of wealth, expressed in terms of its cost, depreciated cost or, less frequently, some other value.

ASSOCIATED GAS – Natural gas which is in contact with crude oil in the reservoir.

AUDIT – An audit is a systematic investigation or appraisal of procedures or operations for the purpose of determining conformity with specifically prescribed criteria.

AUDIT PROGRAM – The procedures undertaken or particular work done by an accountant in conducting an examination.

-B-

BALANCE SHEET – A statement of financial position of any economic units, disclosing of a given moment of time its asset, liabilities and equity.

BARREL (BBL) – 42 (US) gallons at 60 degrees Fahrenheit at atmospheric pressure.

BATTERY (TANK BATTERY) – The production handling equipment on the lease.

-B- cont.

BOOK VALUE – Book value is the amount appearing in an asset account, while net book value is the gross book value less any accumulated depreciation.

-C-

CAPITAL – The amount invested in an owner or owners. This amount so invested plus retained income is commonly referred to as net worth, net assets, or stockholder's equity.

CASING HEAD GAS – Associated and dissolved gas produced with crude oil; oil well gas.

CERTIFIED PUBLIC ACCOUNTANT – Accountants who, having met the statutory requirements of a state, have been registered or licensed to practice public accounting are permitted by the state to call themselves "certified public accountants" and to use the initials "CPA" after their names.

CHART OF ACCOUNTANT – A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers.

CHRISTMAS TREE – The assembly of valves, pipes and fittings used to control flow of oil and gas from the well.

COMBINATION SEPARATOR-DEHYDRATORS – Used to remove water vapor from raw natural gas.

COMMON TANK BATTERY – The equipment used to separate and store the production from multiple wells.

COMPRESSOR – A device that raises the pressure of compressible liquids and/or gases.

COMPUTER PRODUCTION CONTROL – An operation wherein field conditions and activities are monitored and/or controlled automatically by a computer system.

CONDENSATE – Hydrocarbons which are in the gaseous state under reservoir conditions but which become liquid either in passage up the hole or in the surface equipment.

CONSIGNED GOODS – A type of inventory in the possession of a selling agent but owned by another party. The seller has no equity, no control of price or sale, and receives none of the profit (as such) from sale of the property (but may receive a sales commission).

CONSTRUCTION-IN-PROGRESS – Property that is in a process of change from one state to another, such as the conversion of personal property from inventory to fixed asset by installation or the conversion of personal to real by becoming a fixture.

CONTRA ACCOUNT – One or more accounts which partially or wholly offset other accounts on financial statements may either be merged or appear together.

CONTROL PANEL – Switches and devices to start, stop, measure, monitor or signal what is taking place.

CORPORATION – A legal entity (business organization form) operating under a grant of authority from a state or other political autonomy in the form of a charter and articles of incorporation.

COST OF GOODS (Cost of Sales) – 1. **Retail**: The total cost of goods sold during a given accounting period is determined by ascertaining for each item the invoice costs of the items purchased; adding to the inventory on hand at the start of the fiscal period and subtracting from the inventory remaining on hand at the end of the fiscal period. 2. **Manufacturing:** The cost of production of the items sold such as raw materials, direct labor and burden (overhead).

-C- cont.

CREDIT – An accounting entry recording the reduction or elimination of an asset or expense or the creation of or addition to a liability or item of new worth or revenue.

CURRENT ASSET – Unrestricted cash or other asset held for conversion, within a relatively short period, into cash or other similar asset or useful goods or services. Usually the period is one year or less but for some items, such as accounts receivable in installments, the period may be longer (by contract).

CURRENT LIABILITY – A short-term debt regardless of its sources, including any liability accrued and defered, and unearned revenue that is paid out of current assets or is transferred to income within a relatively short period, usually one year or less.

CRUDE OIL – A mixture of hydrocarbons that exists in the liquid phase in the underground reservoir and remains liquid at atmospheric pressure after passing through surface separating facilities.

CUBIC FOOT OF GAS – Defined as the volume of gas contained in one cubic foot of space at a standard pressure base and a standard temperature base. The standard temperature base is 60 degrees Fahrenheit.

-D-

DATE OF ACQUISITION – The effective purchase date of an asset. From the date of acquisition, the asset must appear in the accounts and in financial statements and deprecation, if any, must be recorded.

DEBIT – An accounting entry or posting recording the creation of or addition of an asset or an expense, or the reduction or elimination of a liability, credit valuation account or item or net worth or revenue.

DEPRECIATION – Lost usefulness; expired; the diminution of service yield from a fixed asset or grouping of assets that cannot or will not be restored by repairs, caused by wear and tear from use, disuse, poor maintenance, obsolescence and inadequacy to the particular enterprise.

DEPRECIATION RESERVE – Accumulated depreciation.

DEHYDRATOR – Removes water vapors from raw natural gas.

DISCOVERY – The process whereby the assessor identifies all taxable property in the jurisdiction and ensures that it is included on the assessment roll.

DISPOSAL WELL – A well through which water (usually salt water) is returned to subsurface formations.

DRY GAS – Natural gas that is produced without liquid hydrocarbons. Also gas that has been dehydrated to remove water (Pipeline gas).

DUMP VALVE – The discharge valve through which oil and water are discharged from separators, treaters, etc.

-E-

EARNINGS – A general term embracing revenue, profit or net income.

EARNINGS STATEMENT – Income (profit and loss) statement.

ECONOMIC LIFE – The period of time over which an asset's operation is economically feasible. The economic life may or may not be equivalent to physical life of the asset.

EFFECTIVE AGE – An age assigned to an asset based on a combination of its actual age and condition.

-E- cont.

EXAMINATION – A limited audit qualified by words or phrases indicating the character of the limitation.

EXAMINE – To prove records or inspect documents, procedures and scope, for the purpose of arriving at opinions of accuracy, propriety, sufficiency, etc.

EXPENSE – An expired cost.

EXPENSE ACCOUNT – Any account maintained for particular expenses.

EXTERNAL (economic) OBSOLESCENCE – The loss of appraisal value (relative to the cost of replacing a property with property of equal utility) resulting from causes outside the property that suffers the loss. Usually locational in nature in the depreciation of real estate, it is more commonly market wide in personal property and is generally considered to be economically unfeasible to cure.

-F-

FIBERGLASS TANKS – Fiberglass tanks store water for disposal. The tank performs the same function as a cement pit. Water disposal trucks drain the tanks on a regular basis. In some cases, the tank is partially submerged in the ground.

FIELD – An area consisting of a single reservoir or multiple reservoirs all grouped on, or related to, the same geological structural feature and/or stratigraphic condition. The field name refers to the surface area, although at times it may refer to both the surface and the underground productive formations.

FINISHED GOODS – Inventory at the end stage of a manufacturing process. Finished goods are the result of combining raw materials with labor, capital, machine time, and other components of production.

FIRST IN, FIRST OUT (FIFO) – An inventory cost-accounting procedure whereby unsold inventory, including inventory carried over from prior years, is valued at the prices most recently paid for inventory purchases.

FISCAL YEAR – A 12-month period of time to which the annual budget applies and at the end of which a government unit determines its financial position and results of its operation.

FIXED ASSETS – Personal property that has been brought to the point of highest and best use, that is, it is fully installed and used to produce income in an economically feasible manner. In a business: Permanent assets required for the normal conduct of a business.

FIXED LIABILITY – Long-term (over one year's duration) debts.

FIXTURE – Generally, an asset that has become part of real estate through attachment in such a manner that its removal would result in a loss in value to either the asset or the real estate to which the asset is affixed.

FREIGHT-IN – Freight paid on incoming shipments treated as an element of cost of goods received.

-G-

GAS – All natural gases and all hydrocarbons not defined as oil.

GAS INJECTION – Natural gas injected under high pressure into a producing reservoir through an INPUT or INJECTION WELL as part of an enhanced recovery operation.

-G- cont.

GAS ORIFICE METER – Gas orifice meters measure and record the volume of natural gas sold. A meter run through which gas is metered includes pipes, valves and recording meter.

GAS PROCESSING PLANT (GAS PLANT) – A facility designed (1) to achieve the recovery of natural gas liquids from the stream of natural gas which may or may not have been processed through lease separators and field facilities, and (2) to control the quality of natural gas to marketed.

GAS PRODUCTION UNIT – A gas production unit is used to separate the natural gas from the oil and water.

GAS WELL – A well capable of producing natural gas.

GATHERING LINE - A pipeline used to gather gas from the field to a central point.

GATHERING SYSTEM – a series of gathering lines used to deliver gas to a gas processing plant. The system is typically managed by one entity.

GENERAL JOURNAL – The journal which has recorded transactions not provided for in specialized journals.

GENERAL LEDGER – A ledger (book) containing accounts which are classified in detail or, in summary, all the transactions of a business enterprise.

GENERALLY ACCEPTED – Given authoritative recognition by professional bodies such as the American Institute of Certified Public Accountants and the American Accounting Association.

GOODS HELD FOR SALE OR RESALE – Any inventory held for sale by a wholesaler, distributor, or retailer after having passed through one or more other levels of trade.

GOODS-IN-PROCESS – Inventory, formerly raw materials, that has begun to undergo the manufacturing process, resulting in finished goods.

GOODWILL – The present value of expected future income in excess of a normal return of the investment in tangible assets.

-H-

HEATER-TREATER – Is used to separate oil, water and gas.

HISTORICAL COST – Cost to the present owner at the time of acquisition.

-I-

IMPROVEMENTS – Buildings, other structures and attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Note: Sidewalks, curbing, sewer and highways are sometimes referred to as “Betterment,” but the term “Improvements” is preferred.

IMPROVEMENTS OTHER THAN BUILDINGS – A fixed asset account which reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.

INJECTED GAS – High pressure gas injected into a formation to maintain or restore reservoir pressure or otherwise enhance recovery. Also, gas injected for gas lift.

-I- cont.

INJECTED GAS – High pressure gas injected into a formation to maintain or restore reservoir pressure or otherwise enhance recovery. Also, gas injected for gas lift.

INVENTORY – The group of personal property items whose value is exhibited by value in exchange; that is, ownership is solely for the purpose of sale rather than use.

IN-TRANSIT GOODS – Personal property in movement from one jurisdiction to another. In-transit goods are not assessable because they lack situs.

-L-

LAST IN, FIRST OUT (LIFO) – An inventory cost-accounting procedure whereby unsold inventory, including inventory carried over from the prior year, is valued at the prices paid for the earliest inventory purchases.

LEASE – A tract of land, where the producing wells and production equipment are located.

LEASE AUTOMATIC CUSTODY TRANSFER (LACT OR ACT) – Metering equipment that automatically measures, samples and transfers oil or gas from a lease into a pipeline.

LEASEHOLD – An interest in real property under the terms of a lease or contract for a specified period of time, in return for rent or other compensation.

LEASEHOLD IMPROVEMENTS – Items of personal property, such as furniture and fixtures associated with a lessee (the tenant), that have been affixed to the real property owned by a lessor.

LIABILITY – An amount owed by one person (a debtor) to another (a creditor), payable in money, goods or services.

LOWER OF COST OR MARKET – An inventory accounting concept which states the present value of inventory is based on the lower of either historic cost or current selling price (example: obsolete inventory items).

LUBRICATOR – A specially fabricated length of pipe that is usually placed above a valve on top of the Christmas tree. Lubricators are used to run special tools into a well.

-M-

MASTER VALVE – A large valve located on the Christmas tree used to shut in a well.

MCF – The abbreviation for 1,000 cubic feet (usually applied to natural gas).

MMCF – The abbreviation for 1,000,000 cubic feet (usually applied to natural gas).

-N-

NATURAL GAS - A mixture of hydrocarbons and varying quantities of non-hydrocarbons that exists either in the gaseous phase or in solution with crude oil in natural underground reservoirs.

NATURAL GAS LIQUIDS – Those portions of the reservoir gas which are liquefied at the surface in separators, field facilities or gas processing plants. Olant products are also known as LIQUEFIED PETROLEUM GAS (LPG).

NET PROFIT – Excess of revenue over operating expenses.

-N- cont.

NET WORTH – The aggregate of the equities representing proprietary interest; the excess of the going-concern value of assets over liabilities to outsiders; in the case of a corporation, the total of paid-in capital and retained earnings; in a sole proprietorship, the owner's capital account; in a partnership, the sum of the partner's capital accounts.

NON-ASSOCIATED GAS – Natural gas which is in reservoirs that does not contain significant quantities of crude oil.

-P-

POSTING – The act of transferring to an account in a ledger the date, either detailed or summarized, contained in a book or document of original entry.

PLUG AND ABANDON - Often abbreviated "P&A", referring to the act of placing plugs in a depleted well, then abandoning it.

PRE-AUDIT – An examination for the purpose of determining the propriety of proposed financial transactions and financial transactions which have already taken place but which have not yet been recorded, or, if such approval is required, before the approval of the financial transactions by designated officials for recording.

PUMP – A device used to increase the pressure of or move liquids.

PUMPING UNIT – The surface pumping unit is the equipment that is used to artificially lift oil and water from the reservoir through the well bore to the surface.

-R-

RADIO TELEMETRY UNIT (RTU) – Telemetry is a system for the electronic transmission of oil field data.

RAW MATERIALS – Goods purchased for use as an ingredient or component part of a finished product.

REAL ESTATE – Land and land improvements, including buildings and appurtenances, standing timber and orchard trees.

REMAINING ECONOMIC LIFE (REL) - The number of years in the future over which the operation of an asset is anticipated to be economically feasible, often expressed as a percentage of the total economic life (REL%).

-S-

SALTWATER DISPOSAL – The method and the system for the disposal of salt water produced with crude oil.

SCRUBBER – A vessel through which gas is passed to remove liquid and foreign matter.

SEPARATOR – Separates natural gas from crude oil and water.

SITUS – The taxable location of an asset. For personal property, situs may be the physical location of the property or, in the instance of highly mobile property, the more-or-less permanent location of the property owner.

-S- cont.

SOLE PROPRIETORSHIP – A business enterprise net worth which belongs entirely to one individual.

STEEL TANK – Steel tanks store oil for sale or water for disposal. Tanks may be welded or bolted.

SUPPLIES – A type of personal property, usually treated as inventory, that is consumed as part of the process of bringing other assets to a saleable condition.

-T-

TANGIBLE PROPERTY – Property whose value is measured in accordance with its actual physical presence.

TAX – A compulsory charge levied by a government unit against the income or property of a person, natural or corporate, for the common benefit of all citizens. The term does not include specific charges made against particular person or property for current or permanent benefits and privileges accruing only to those paying such charges, such as licenses, permits, and specific assessments.

TRADE LEVEL – Refers to the production and distribution stages of a product. Appraisers recognize three distinct levels of trade; the manufacturing level, the wholesale level, and the retail level. Personal property should be assessed at the trade level at which it is found. The valuation of the inventory of one owner should be based on the price for which it would be exchanged with a similar business at the same trade level, for example; from one manufacturer to another. Value-in-exchange increases as a property moves from manufacturing through retail levels of trade.

TRENDING FACTOR – A figure representing the increase in selling price over a period of time. Trending accounts for the relative difference in the value of a dollar between two periods.

-U-

UNIT COST – A valuation guideline expressing the relationship between cost or value of inventory or fixed assets and some unit of measure; for example, cost per square foot or per employee

USEFUL LIFE – Estimated normal operating life in terms of utility to the owner of a fixed asset or group of assets.

-V-

VALUATION – A judgment expressing or implying preference, or relative approval or disapproval, most often expressed in money, after a careful weighing of evidence, related experience, training, native shrewdness and other factors.

-W-

WEIGHTED AVERAGE – a method of inventory cost accounting whereby inventory is valued according to the unit price of all units owned throughout the year; calculated by dividing total acquisition cost of all inventory by the number of units owned.

WELLHEAD – The wellhead is used to maintain surface control of the well. It is formed by the combination of parts including the casing head, tubing head, Christmas tree, stuffing box and pressure gauges.

VALUATION RESOURCES

Agricultural Related Equipment

North American Equipment Dealers Association
Guides 2000 - Southwest Association
4629 Mark IV Parkway, Fort Worth, Texas 76106

Farm Equipment Guide - Hotline
1003 Central Avenue, P. O. Box 1115
Fort Dodge, Iowa 50501

Business Related Equipment

Dataquest - SpecCheck
Computers, Printers, Copier, Facsimile

Industrial Related Equipment

North American Equipment Dealers Association
Industrial Equipment Guide - Southwest Association
4629 Mark IV Parkway, Fort Worth, Texas 76106

Dataquest
Green Guide for Construction Equipment
1290 Ridder Park Drive, San Jose, California 95131-2398

Petroleum Related Equipment

Marshall Valuation Service
915 Wilshire Boulevard, Los Angeles, CA, 90017-3409

Pennwell Oil and Gas Journal
1421 S. Sheridan, Tulsa, OK, 74101

BIBLIOGRAPHY

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Oklahoma State University
5202 Richmond Hills Dr
Stillwater, OK 74078

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314 West 10th
Kansas City, MO. 64105-1616

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Oklahoma Department of Agriculture