2013

BUSINESS PERSONAL PROPERTY VALUATION SCHEDULE

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OKLAHOMA

BUSINESS PERSONAL PROPERTY

VALUATION SCHEDULE

OKLAHOMA TAX COMMISSION

AD VALOREM TAX DIVISION

ISSUED IN ACCORDANCE WITH 68 O.S. 2011, § 2875 D4

Jeff Spelman, CAE, Director

Personal Property Valuation Schedule

Introduction

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2011, § 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
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Oklahoma City, OK 73118
(405) 319-8200

OKLAHOMA
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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) Standards 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 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 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 (the return 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
- Goats
- Sheep
- 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. 2011, § 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.

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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. 2011, § 2817.

LIVESTOCK

HORSES

Values for horses should be considered from data provided by taxpayers and sales data from the local livestock market, to determine the values used by the assessor for the various types of horses.

CATTLE

Feeder Steers: Medium & Large 1 per 100 lbs

Pounds	Avg. Price
369-398	216.55
456-490	193.75
512-544	185.63
558-594	177.56
601-635	167.20
659-698	160.26
703-749	158.56
752-795	155.68
806-848	150.83
852-889	146.56
906-945	140.36
952-988	135.35
1029-1040	130.69
1069-	132.00

Heifers:Medium & Large 1 per 100 lbs

Pounds	Avg. Price
358-	185.00
428-448	170.16
452-497	172.51
501-548	164.09
550-599	159.97
609-649	152.93
650-685	151.81
703-745	144.58
752-780	142.89
806-845	133.10
871-872	131.95
908-942	127.93

Feeder Steers: Medium & Large 1-2

Pounds	Avg. Price
428	176.00
516-543	169.56
566-598	161.64
611-645	156.11

Heifers:Medium & Large 1-2

Pounds	Avg. Price
436-443	154.63
483-486	160.67
509-549	152.64
554-599	148.69

CATTLE CONT.

Feeder Steers: Medium & Large 2

Pounds	Avg. Price
661-688	152.35
715-747	147.96
753-786	147.16
800-845	141.40
853-895	137.82
906-932	132.69
996	130.00

Heifers:Medium & Large 2

Pounds	Avg. Price
630-641	147.34
664-693	142.05
702-747	137.10
759-787	125.75
813-839	128.86
851-889	129.21
952	119.00
1135	115.25

PIGS

Sows, Boars, Barrows & Gilts per 100lbs

	POUNDS	Avg. Price
Sow	300-500	40-46
	500-700	48-50
Boar	200-250	20.00
	250 +	10.00
Barrows & Gilts	220-270	50.00

Goats

Slaughter Goats Selection 1

Pounds	Avg. Price
40-50	195-220
50-60	198-210
60-75	180-203

Slaughter Goats Selection 2

Pounds	Avg. Price
40-60	182-190
60-80	179-191

Slaughter Goats Selection 3

Pounds	Avg. Price
60-70	179.00

Feeder Kids Selection 1

Pounds	Avg. Price
20-30	174-175
30-40	183-189

Slaughter Nannies Selection 1-2

Pounds	Avg. Price
90-125	106-125
145-170	104-111

Slaughter Goats Selection 3

Pounds	Avg. Price
100-150	100-112

Slaughter Billies Selection 1-2

Pounds	Avg. Price
100-135	116-127
150-205	106-117

SHEEP

Slaughter Lamb Choice 2-3

Pounds	Avg. Price
50-60	163-175
60-70	161-171
70-80	147-165
80-90	145-162
90-105	144-151
100-125	148-156

Feeder Lamb Small and Medium 1-2

Pounds	Avg. Price
35-50	170-176
50-65	158-167

Slaughter Ewes Utility and Good 2-3

Pounds	Avg. Price
145-180	72-85

Slaughter Ewes Utility and Good 2-4

Pounds	Avg. Price
195-220	60-67

Cull 1-2

Pounds	Avg. Price
115-163	68-76

OTHER LIVESTOCK

Chickens state level

Chickens each (excluding Broilers) $6.60
Broilers $0.466 per pound, average $3.31 per bird

Turkeys US price

Turkey per pound $0.679

Table Eggs (per dozen)	
Large	1.14
Medium	0.84
Small	0.76

Grain Report

Commodities

	Avg Price		Avg Price
Wheat (per bushel)	6.11	Corn (per bushel)	5.55
Milo (per cwt)	9.61	Soybeans (per bushel)	12.69

Hay

Alfalfa Central Oklahoma

	Avg Price
Premium Quality Large Squares	200-220
Good Quality Squares & Round	175-190
Fair Quality Squares & Round	140-150
Utility Quality Squares	125-130
Horse Hay Squares bales	8.-10

Nuts

Peanuts .35 cents per pound or $700 per ton

Pecans $1.70 per pound or $3,400 per ton

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	2011	2010	2009	2008	2007	2006	2005	2004
1734	14,800		12,700						
1746	22,630		19,200						
1756	26,930		23,500						
1835	16,100		16,100						
1839	19,300		19,300						
1837	17,300		17,300						
1841	24,500		24,500						
2150	77,800		77,800						
2170	93,100		93,100						
2190	110,500		110,500						
2745	25,920		23,300						
7105	16,800			14,500	13,400	12,400			
7115	20,200			17,500	16,300	14,800			
7110	18,100			15,600	14,400	13,300			
7120	25,600			22,300	20,800	19,400			
7433	80,800			70,700	66,300	61,700			
7444	114,800			104,600	95,600	89,100			
5134	13,200			11,600	10,800	10,000			
5545	24,000			21,300	19,800	18,400			
5146	20,400			17,500	16,200				
5156	24,400			21,500	19,900				

CASE IH

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
SB531	21,650	18,800	17,200	15,700					
sb521	20,160	17,500	16,000	14,600					
SB541	24,550	21,500	19,700	18,100					
SB551	31,190	28,300	26,200	24,400					
LB433	115,770	101,700	93,700	86,400					
LB333	95,510	83,900	77,300	71,300					
RB444	21,540	18,900	17,400	16,000	14,800				
RB454	29,750	26,700	24,500	22,500	20,700				
RB454A	20,360	17,800							
RB464	33,510	30,100	27,600	25,400	23,300				
RB554	30,750	27,500	25,200	23,100	21,100				
RB564	35,210	31,700	29,300	27,000	25,000				

CLAAS

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
340	26,210	23,500	21,300	19,200	17,400				
355RC	40,520	36,700	33,400	30,400	27,700				
350RC	31,250	28,900	26,300	23,900	21,700				
355UW	69,780	63,200	57,600	52,500	47,900				
380	35,450	32,800	29,900	27,300	24,900				
ROLL26	29,610	27,300	24,900	22,600	20,600				

BALERS

JOHN DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
328	19,210	17,100	15,900	14,800	13,700	12,800	11,900	11,000	10,200
338	20,980	19,400	18,200	17,000	16,000	15,000	14,000	13,100	12,300
348	22,930	21,200	19,800	18,500	17,400	16,300	15,300	14,400	13,500
448	19,850	18,200	17,100	16,100	15,100	14,300			
854SS	43,470	38,900	36,300						
458	24,480	23,000	21,400	20,000	18,600	17,300			
468	33,090	29,500	27,000	24,800	22,000	21,300			
558	28,030	25,500	23,900	22,400	21,000	19,700			
568	34,890	30,500	27,000	25,700	23,500	22,200			

KRONE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
BP12130	132,910	121,500	111,100	101,700	93,000	85,100	77,900		
BP1270	117,120	107,000	97,900	89,600	82,000	75,000	68,600		
BP890	95,310	87,100	79,700	72,900	66,700	61,100	55,900		
BP1290	114,590	103,500	94,700	86,600	79,300	72,500	66,400	60,700	
KR130B	22,620	20,500	18,900	17,400	16,000	14,700	13,500	12,500	11,500
KR125B	19,230	18,100	16,700	15,300	14,100	13,000	11,900	11,000	10,100
KR160B	23,740	21,400	19,700	18,200	16,700	15,400	14,200	13,100	12,100
VP1500	32,950	30,800	28,500	26,300	24,300	22,400	20,700	19,200	17,700
VP1800	33,540	31,300	29,000	26,800	24,700	22,900	21,100	19,500	18,000

MASSEY FERGUSON

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
1841	31,390	28,600	26,200	24,100	22,100	20,200			
1839	24,830	22,600	20,800	19,000	17,500	16,000			
1837	22,390	19,900	18,300	16,800	15,400	14,100	12,900	11,800	
1835	20,660	18,400	16,900	15,500	14,200	13,000	11,900	10,900	10,000
1843S	70,840	62,800	54,700	52,500	48,000	43,800			
2190	138,810	122,900	112,200	102,500	89,100	85,000			
2170	101,600	92,700	84,700	77,300	70,600				
2150	96,460	85,400	78,000	71,200	65,000	59,400			
1745	21,940	18,900	17,200	15,600	14,200	12,900	11,800	10,700	
1734	16,690	14,400	13,100	11,900	10,800	9,800	9,000	8,200	7,400
1756	28,540	25,900	23,600	21,600	19,700				
1746	21,700	21,700	19,800	18,100	16,500				
2846	31,090	27,400	25,000	22,200	20,200	18,400			
2856	36,690	33,500	31,000						

BALERS cont.

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
BC5050	20,270	18,300	17,100	16,100					
BC5060	21,760	19,600	18,400	17,300					
BC5070	24,660	22,100	20,600	19,000					
BC5080	31,220	27,900	26,000	24,300					
BB9060	96,280	85,400	79,000	73,000					
BB9080	116,580	102,900	94,700	87,200					
BR7050	21,330	19,500	18,400	17,300	16,300				
BR7060	28,980	25,900	24,000	22,200	20,500				
BR7070	32,380	28,900	26,800	24,700	23,100				
BR7080	29,990	27,400	25,400	23,600	22,000				
BR7090	34,960	31,200	28,300	27,100	25,000				

VERMEER

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
5410rebel	19,370	17,000	16,000	14,900	14,000	13,100			
505M	25,010	22,800	21,300	20,000	18,800	17,600			
504M	22,490	19,200	18,000	16,900	15,800				
605SM	37,050	33,100	31,100	29,200					
604SM	32,010	28,600	26,900	25,200					

COMBINES

AGCO GLEANER

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
R66		257,200	233,100	211,600					
R76	277,810	272,600	247,100	224,300					
A86	321,290	292,600	267,500	245,000					
S77	317,210	292,000							
S67	298,790	278,200							
				IMPLEMENTS					
				12' RIDGE PLATFORMS					
4200		21,609	20,464	18,356	16,374	15,506			
				24'/25' RIDGE PLATFORMS					
7200		23,782	21,606	19,953	18,427	17,478			
				35' RIDGE PLATFORMS					
7200		29,480	26,783	24,734	22,842	21,665			
				20' FLEXIBLE PLATFORMS					
8200		25,586	23,437	21,702	20,531	19,422			
				24'/25' FLEXIBLE PLATFORMS					
8200		31,506	28,860	26,580	25,144	23,787			
				35' FLEXIBLE PLATFORMS					
8200		36,363	33,309	30,677	29,021	27,454			
				25' DRAPER PLATFORMS					
5100		35,589	33,668	26,799	24,816	23,476	22,208	21,009	19,875
				26' DRAPER PLATFORMS					
5100		42,793	40,482	32,224	29,839	28,228	26,704	25,262	23,897
				6 ROW CORN HEAD					
3000		32,673	30,386	27,955	25,718	24,304	22,967	21,704	20,510
				8 ROW CORN HEAD					
3000		41,188	38,305	35,241	32,421	30,638	28,953	27,361	25,856
				12 ROW CORN HEAD					
3000		62,038	57,696	53,080	48,834	46,148	43,610	41,211	38,945

COMBINES

CONT.

CASE IH

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
5088	247,190	237,300	217,900	200,400					
7088	281,190	268,000	244,300	223,000					
7120	304,320	292,800	269,300	248,200					
9120	345,720	335,500	306,200	279,900					
		CASE IH WITH HILLSIDE KIT							
7088H	329,310	300,400	277,400	256,600					
6088H	316,130	287,800	265,300	244,900					
5088H	293,440	267,800	247,400	228,900					
			IMPLEMENTS						
			20' RIDGE PLATFORMS						
1010		15,685	14,712	13,800	12,806	11,884	11,266	10,681	10,125
			25' RIDGE PLATFORMS						
1010		17,019	15,964	14,974	13,896	12,896	12,225	11,589	10,987
			30' RIDGE PLATFORMS						
1010		19,550	18,338	17,201	15,962	14,813	14,043	13,313	12,620
			17.5' FLEXIBLE PLATFORMS						
1020		20,617	19,257	17,986	16,619	15,356	14,496	13,684	12,918
			20' FLEXIBLE PLATFORMS						
1020		22,378	21,125	19,942	18,426	17,026	16,073	15,172	14,323
			25' FLEXIBLE PLATFORMS						
1020		23,960	22,619	21,352	19,729	18,230	17,209	16,245	15,335
			6 ROW CORN HEAD						
3200		37,622	35,309	33,137	30,768				
			8 ROW CORN HEAD						
3200		47,671	44,739	41,987	38,985				
			12 ROW CORN HEAD						
3200		72,151	66,992	62,202	57,754				

COMBINES

CONT.

JOHN DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
9570STS		236,500	216,300	198,100	181,700				
T670	293,160	260,100	240,300	222,500					
9670STS		265,100	242,000	218,200	202,000				
9770STS		288,100	251,700	223,000	209,400				
9870STS		314,300	283,100	264,600	238,600				
9670STSH		319,600	294,700	272,100	251,600				
9870STSH		365,100	334,500	306,800	282,000				
			IMPLEMENTS						
			14/15'' RIDGE PLATFORMS						
600		20,569	19,397	18,291	17,249	16,265	15,338		
			20'/22' RIDGE PLATFORMS						
600		23,281	21,709	20,244	18,472	16,117	15,029	14,015	13,069
			30' RIDGE PLATFORMS						
600		27,189	25,354	23,671	21,574	20,118	18,760	17,493	16,313
			20' FLEXIBLE PLATFORMS						
600		25,598	23,934	22,379	20,477	19,146	17,901	16,738	15,650
			22' FLEXIBLE PLATFORMS						
600		26,782	25,041	23,414	21,424	20,031	18,729	17,512	16,373
			30' FLEXIBLE PLATFORMS						
600		31,824	29,763	27,821	25,457	23,662	22,498	20,808	19,456
			6 ROW CORN HEAD						
600C		38,954	36,325	33,328	30,578				
			8 ROW CORN HEAD						
600C		49,586	46,239	42,424	38,924				
			12 ROW CORN HEAD						
600C		73,492	68,531	62,877	57,952				

COMBINES

CONT.

MASSEY FERGUSON

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
9695		246,800	222,700	201,100					
9895		301,700	272,700	246,900	223,700	202,900			
9795		265,400	240,800	218,800					
				IMPLEMENTS					
				13'' RIDGE PLATFORMS					
4200		18,358	17,275	15,133	13,937	13,115	12,341		
				24'/25'' RIDGE PLATFORMS					
7200		23,755	22,127	20,280	18,688	17,595			
				30' RIDGE PLATFORMS					
7200		25,920	24,144	22,128	20,391	19,198			
				20' FLEXIBLE PLATFORMS					
8200		25,235	23,772	21,680	19,880	18,727			
				25' FLEXIBLE PLATFORMS					
8200		27,078	25,507	23,262	21,332	20,094			
				30' FLEXIBLE PLATFORMS					
8200		30,523	28,753	26,222	24,046	22,651			
				6 ROW CORN HEAD					
3000		33,294	31,230	28,981	26,894	25,227	23,663	22,196	20,820
				8 ROW CORN HEAD					
3000		40,724	38,199	34,303	31,490	29,538	27,706	25,988	24,377
				12 ROW CORN HEAD					
600C		61,339	57,536	51,667	47,431	44,490	41,732	39,144	36,717

COMBINES

CONT.

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
CX8070	275,020	246,100	221,800	200,100	180,700	163,300			
CX8080	295,170	261,400	235,900	213,000	192,600	174,400			
CX8090X	320,270	283,900	257,600	234,100	213,100	194,300			
CR9040		247,700	226,400	207,300	190,000	174,600			
CR9065		280,400	252,000						
CR9060		275,400	250,400	227,800	207,600	189,500			
CR9090	370,020	348,000	312,100						
CR9070		305,900	276,700	250,600	227,200	206,200			

IMPLEMENTS

14'' RIDGE PLATFORMS									
76C		17,434	16,493	14,777	13,684	12,945	12,246		
24'/25'' RIDGE PLATFORMS									
72C		21,405	18,301	17,295	15,998	15,118	14,286	13,501	12,758
20' FLEXIBLE PLATFORMS									
74C		23,454	21,906	20,679	19,108	18,038	17,027	16,074	15,174
24'/25' FLEXIBLE PLATFORMS									
74C			22,311	20,615	19,461	18,371	17,342	16,371	15,454
74CF		25,304							
30' FLEXIBLE PLATFORMS									
74C			27,510	27,562	26,018	24,041	22,695	21,424	20,224
74CF		29,510							
6 ROW CORN HEAD									
98D		35,383	33,366	30,463	26,899	25,366	23,920	22,557	21,271
8 ROW CORN HEAD									
98D		44,825	42,280	38,601	34,085	32,142	30,310	28,582	26,953
12 ROW CORN HEAD									
98D		67,865	63,997	58,429	51,593	48,652	45,879	43,264	40,798

COTTON PICKERS & STRIPPERS

CASE IH

Model	New	2011	2010	2009	2008	2007	2006	2005
CE420			210,300	186,500	165,700			
CE620		356,200	319,200	286,500	257,500			
ME635	620,890	519,500	438,600	400,200	361,900			

COTTON HARVESTERS

JOHN DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005
9996			319,500	285,500	251,900	241,400	207,500	187,800
7460	200,950	185,200	171,000	147,300	130,100	118,100	111,400	96,500
7660	450,440	375,200	346,340	298,870				
7760	660,910	613,900	549,800	491,700	442,000			
7660	485,650	444,400						

FORAGE HARVESTERS

CASE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
FHX300	52,140	45,400	41,000	37,100	33,500	30,300	27,400	24,800	22,400

CLAAS

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
830GE		207,800	192,600	178,500	165,500				
930	299,420	278,400	258,100	239,200					
850GE		234,500	217,400	201,500	186,800	173,200			
940	346,370	321,700	297,900	275,800					
870GE		270,900	250,900	232,300	215,100	199,200			
950	373,980	346,500	320,200	295,800					
960	378,370	351,400	325,400	301,300					
980	432,140	400,900	370,800	343,000					
970	400,480	371,500	343,600	317,900					

JOHN DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
3975	40,690	35,900	33,200	30,700	28,400	26,300	24,300	22,500	20,800
3955	33,120	27,100	25,000	23,100	21,400	19,800	18,300	16,900	15,700
7250	195,960	190,800	177,000	164,300	152,500				
7350	237,020	230,700	214,100	198,700	184,400				
7450	271,610	253,700	233,900	215,700	198,800				
7550	298,610	278,900	257,200	237,100	218,600				
7950	391,410	353,200	326,000						
7750	310,420	280,100	265,800	238,600	220,200				

KRONE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
X700	387,050	350,400							
X650	361,730	327,400	302,900	280,200	259,200	239,700			
X500	321,620	291,100	269,300	249,100	230,400				
X1100	463,480	419,600							
X1000	447,720	405,300	374,900	346,800	320,800				
X800	428,310	411,400	397,100	367,300	339,800	314,300	290,700		

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
790	31,930	28,000	25,800	23,800	22,000	20,300	18,700	17,300	16,000
FP240	53,580	46,900	43,200	39,900	36,800	33,900	31,200	28,800	26,600
FP230	45,320	38,700	35,700	32,900	30,300	28,000	25,800	23,800	21,900
FR9040	288,670	260,600	236,300	214,300	194,400				
FR9050	325,260	293,200	265,700	240,700	218,100				
FR9060	355,670	321,000	291,200	264,100	239,500				
FR9090	419,920	379,900	345,400	313,900	285,400				
FR9090	386,460	349,700	317,800	288,900	262,600				

MOWER CONDITIONERS

AGCO HESSTON

Model	New	2011	2010	2009	2008	2007	2006	2005
1459			14,500					
1474			27,100					

CASE IH

Model	New	2011	2010	2009	2008	2007	2006	2005
SC101	42,420	38,000	34,900	32,000				
DC92	26,290	23,300	21,600	20,000				
DC102	27,790	24,600	22,800	21,200				
DC132	35,860	32,000	29,500	27,300				
DC162	43,080	38,900	35,900	33,200				

JOHN DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005
625	21,810	19,800	18,400	17,000	15,800			
830	28,780	26,400	24,600	23,000	21,500			
835	31,160	28,500	26,600	24,400	23,200			
635	27,650	25,300	23,600	22,000	20,600			
946	34,740	31,800	29,700	27,700	25,800	24,100	22,500	21,000
956	39,890	36,100	33,700	31,400	29,000	27,300	25,500	23,800

KRONE

Model	New	2011	2010	2009	2008	2007	2006	2005
EC2801CV	21,950	19,800						
ED2800CV			17,700	16,300	15,100	13,900	12,800	11,800
EC2800CRI	23,530	21,200	19,600	18,100	16,700	15,400	14,200	13,100
EC3200CV	22,880	20,600	19,000	17,600	16,200	15,000	13,800	12,800
EC3200CRI	24,850	22,400	20,700	19,100	17,600	16,300	15,000	
EC3201CV	26,790	24,200	22,300	20,600	19,000	17,500	16,200	14,900
EC4013CV	30,350	27,400	25,300	23,300	21,500	19,900	18,300	16,900
EC6210CV	61,570	55,500	51,300	47,300	43,700	40,300	37,200	34,300

MASSEY FERGUSON

Model	New	2011	2010	2009	2008	2007	2006	2005
1476	40,020	35,400	32,500	29,800	27,400	25,100		
1474	35,690	31,500	29,000	26,600	24,400	22,400		
1363	26,190	23,200						
1375	41,860	37,000	34,000	31,200	28,600	26,300		
1372	35,040	31,000	28,400	26,100	24,000	22,000		
1359	26,450	23,400	21,500	19,700	18,100			

MOWER CONDITIONERS
Cont.

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2006	2005
472	18,050	15,800	14,700	13,600	12,600	11,700	10,900	10,100
488	19,060	16,700	15,500	14,400	13,300	12,400	11,500	10,700
499	29,040	25,400	23,600	21,900	20,300	18,900	17,500	16,300
H7150	40,940	35,700	33,100	30,600				
H7320	25,110	22,100	20,400	18,900				
H7220	26,290	23,200	21,400	19,700				
H7330	27,010	23,800	22,000	20,300				
H7230	28,320	25,100	23,300	21,600				
H7550	35,510	30,900	28,500	26,300				
H7450	37,090	32,300	29,800	27,000				
H7560	41,470	37,500	34,600	31,900				
H7460	42,630	38,500	35,600	32,800				

VERMEER

Model	New	2011	2010	2009	2008	2007	2006	2005
MC840	26,770	23,300	21,300	18,700	17,800	16,300	14,900	13,600
MC1030	32,760	28,500	26,000	23,800	21,800	20,000	18,300	16,700

SPRAYERS

CASE

Model	New	2011	2010	2009	2008	2007	2006	2005
Patriot3230	191,820	185,300	170,300					
Patriot3330	222,110	219,500	201,200	189,700	176,300			

JOHN DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005
4630	182,680	169,000	157,000					
4830	274,540	256,100	234,000	214,100				

TRACTORS

AGCO

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
LT85A		47,600	44,500	41,600	38,900				
LT95A		51,600	48,500	45,600	42,900				
RT110A		80,900	76,300	72,000	68,000	64,200	55,500		
RT120A		89,000	83,000	77,400	72,200	67,300	62,800		
RT140A		98,400	91,800	85,600	79,800	74,400	69,300		
RT165A		130,800	123,700	109,600	103,600	98,000			
RT180A		136,400	126,900	113,000	105,100				
RT205B		162,700	151,200	140,500					
RT225B		171,600	159,200	147,700					
DT275B	210,010	200,800	185,900	172,100					
DT250B	193,540	184,900	171,000	158,200					
DT275B	210,010	200,800	185,900	172,100					

CASE IH

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
F-ALL31		17,900	16,800	15,800	14,900				
F-ALL35		19,200	18,000	16,800	15,700				
F-ALL40		23,200	22,100	20,200	18,900				
F-ALL45A	23,220	21,600	19,900						
F-ALL 45		25,400	23,600	22,000	20,600				
F-ALL55A	24,680	23,000	21,500						
F-ALL55		26,200	24,400	22,700	21,100				
F-ALL50		24,600	22,800	21,200	19,700				
F-ALL60		28,100	26,200	24,400	22,700				
F-ALL65A	26,120	24,600	22,800						
F-ALL65C	25,190	23,400	21,600	20,000	18,500				
F-ALL70		22,600	21,200	19,700					
F-ALL 75A	28,890	27,500	26,100						
F-ALL 85C	35,970	34,400	32,600	30,900	29,300				
F-ALL 85U	32,130	30,400	28,500	26,800	25,100				
110 LTD		62,300	59,100						
110 PRO		75,100	71,500	68,100	64,900	61,900			
115		57,300	53,400	50,400	47,600	44,500			
120PRO		75,600	71,800	68,100	64,700	61,400			
125PRO		82,700	78,700	74,400	68,500	67,000			
125		61,100	57,900	54,600	51,400	48,600			
130PRO		82,300	77,600	73,100	68,900	64,900			
PUMA145	114,990	110,400							
PUMA140		99,600	93,800	88,400	83,300				
PUMA165		107,600	101,800	96,300	91,100	86,200			
PUMA170	125,020	120,600							
PUMA 210		128,400	120,600	113,400	106,600	100,300			
MAG 225	176,710	158,400	149,900						
PUMA 230	161,380	155,300							
MAG 260	188,310	178,700							
MAG 245		163,100	153,800	145,000	136,800	129,000			
MAG 290	203,630	194,000							

TRACTORS
Cont.

CASE IH Cont.

MAG 275		177,700	166,400	154,800	146,300	137,000
MAG 340	247,460	234,200				
MAG 305		201,000	187,000	175,200	160,600	149,600
STEI350	242,320	232,100				
STEI400	272,060	259,000				
STEI450	290,830	275,600				
STEI435		241,900	226,600	212,400	199,000	179,900
STEI500	312,140	296,000				
STEI485		261,400	244,200	228,400	213,500	
STEI600	350,810	351,500				
QUAD385		274,100	254,800	236,800	220,000	
QUAD450	354,150	330,200				
QUAD435		295,400	275,900	257,700	240,800	
QUAD500	376,890	348,300				
QUAD600	428,690	399,000				

CHALLENGER

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
MT445B	47,760	44,500	41,100	37,900	33,400	30,800	28,400	26,100	24,100
MT475B	71,070	66,200	61,100	56,300	49,700				
MT465B	66,920	62,300	57,400	52,800	46,500	42,800	39,400	36,200	33,300
MT455B	52,530	48,600	44,600	40,800	35,300	32,300	29,500	26,900	24,600
MT535B		86,300	80,300	74,700	69,500	64,700	57,600	53,500	49,800
MT555B		99,800	92,800	86,200	80,100	74,400	66,100	61,400	56,900
MT545B		95,200	88,400	82,100	76,200	70,700	62,800	58,200	54,000
MT575B		110,400	103,100	96,200	89,800	83,700			
MT565B		105,300	98,200	91,600	85,400	79,600	74,200	68,400	64,400
MT595B		138,700	129,600						
MT585B		135,800	126,800						
MT645D	212,360	195,500							
MT685D	272,550	250,600							
MT675D	264,350	242,600							
MT955C	314,610	286,400	264,600	244,400					
MT945C	294,660	267,900	247,300	228,200					
MT975C	360,510	328,400	303,700	280,800					
MT765C		229,600	213,800	197,400					
MT835C	314,090	283,000	263,400	241,900					
MT845C	326,640	296,800	276,900	254,800					
MT875C	395,780	364,200	340,000	317,400					

TRACTORS
Cont.

FENDT

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
712		125,000	116,100	107,800	100,000	92,800	86,100	79,800	74,000
716	156,360	148,800	138,200	128,400	119,300	110,800	102,900	95,500	88,700
714	147,320	140,100	130,100	120,800	112,100	104,100	96,600	89,600	83,100
718	163,420	155,600	144,800	134,700	125,200	116,400			
822V	194,330	183,300							
820		165,400	154,000	143,300	133,400	124,200			
828V	231,010	220,400							
922PF		206,600	192,700	179,800	167,800	156,600			
924V	239,610	229,300							
933V	286,560	274,600							

JOHN DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
1026R	12,220	11,400							
1023E	11,060	10,500							
2320	13,850	13,000	12,300	11,500	10,700	10,000	9,300		
2720	17,810	16,900	16,000	15,100	14,300				
2520	16,160	15,300	14,500	13,600	12,800	12,000	11,200		
3032E	14,760	13,600	13,000	12,100					
3320	20,190	19,200	18,000	17,100	16,500	14,900	14,700	13,400	
3038E	16,010	15,200	13,900	13,600					
3005	12,140	11,400	10,500	9,900	9,400				
4005	16,460	15,500	14,600	13,700	12,900				
3520	22,190	21,000	19,900	18,600	17,700	16,700	15,700	14,800	
4105	20,650	19,200	17,500	16,400	15,200				
4120	27,110	25,400	23,800	22,100	20,600	19,000	17,900	16,700	
3720	25,510	24,400	23,100	22,000	20,800	19,900	19,100	17,900	
4320	27,840	26,100	24,400	22,700	21,300	19,900	18,600	17,300	
5045E	23,960	22,600	21,100	19,800					
5045D	17,940	16,500	15,500	14,400					
4720	33,110	31,600	29,600	27,700	26,000	24,500	22,900	21,600	
4520	29,590	28,100	26,300	24,600	23,000	21,500	20,100	19,000	
5055E	26,570	24,500	22,700	21,400					
5075M	41,390	38,700	36,900	35,100					
5065M	38,570	36,000	34,200	33,100					
5075E	24,410	22,200	20,800	19,200					
5065E	22,020	20,200	18,800	17,600					
5093E	44,680	42,400	40,000	37,700					
5083E	41,490	39,600	35,300	34,900					
5085M	44,410	41,000	38,900	37,200					
5095M	47,110	45,100	42,800	38,800					

TRACTORS
Cont.

JOHN DEERE CONT.

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
7230R	163,350	158,200							
7280R	199,110	193,800							
7260R	190,460	185,300							
8235R	175,040	158,100							
8260R	188,490	179,100							
8285R	201,960	198,600							
8310R	243,560	230,600							
8360R	281,110	269,000							
9230		202,300	191,100	180,600	170,700	162,500			
9330		224,800	211,300	198,200	185,700	179,200			
9430		241,500	229,300	208,100	187,000	189,700			
9630		296,300	274,400	251,300	238,400	226,600			
8360RT	288,850	270,500							
8335RT	264,810	247,800							
8310RT	251,210	234,900							
9630T		338,600	313,800	290,800	269,400	249,400			

KUBOTA

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
BX1860	9,810	9,300	8,600	8,100	7,500				
BX2360	11,210	10,600	9,900	9,300	8,700				
BX2660	12,420	11,800	10,600	10,400	9,800				
B2320	11,950	11,100	10,400	9,800	9,200				
B2620	13,960	13,500	12,500	11,600	10,800				
B3200	15,080	14,900	13,900	13,100					
B2920	14,750	14,500	13,600	12,700	12,000				
B3300	14,630	14,300	13,300						
L2800		11,500	10,600	9,700	9,100	8,300	7,700	7,100	6,500
L3200	15,150	14,300							
L3800	15,750	14,800							
MX4700	16,770	16,300	15,200	14,100					
MX5100	22,660	21,100	19,700	18,500	17,000				
M5140	25,070	22,900							
M5640	23,500	21,900	20,600						
M110XDT	55,850	54,300	51,900	49,600					
M100XDT	51,830	50,300	48,000	45,800					
M126	61,140	59,300	56,400	53,700					
M135	64,220	62,300	59,400	56,600					

TRACTORS cont.

MASSEY FERGUSON

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
GC2400	12,190	11,100	10,000	9,100					
GC2410	20,360	18,900	17,600	16,300					
GC2600	13,470	12,300	11,200	10,200					
GC2610	21,430	20,000	18,600	17,400					
1526	16,110	15,400							
1529	16,470	15,300	14,300	13,300	12,400	11,600			
1532	17,490	16,300	15,200	14,200	13,300	12,500			
1533	20,310	18,700	17,400	16,100	15,000	13,900	12,900	12,000	
1635	22,670	20,900	19,400	18,100					
1643	24,790	22,700	21,000	19,400					
2605	15,280	14,000	13,300	12,000	10,900				
1648	27,180	25,300	23,800	22,400					
1652	29,570	27,000	25,300	23,600					
2615	17,500	16,300	15,300	14,200					
1660	31,830	29,900	28,300	26,800					
1655	29,760	27,900	26,300	24,900					
2635	25,620	23,800	22,300						
3635		36,200	33,800	31,600	29,500	23,100			
2660	35,010	32,700	30,900						
5445		43,200	40,100	37,300	34,700	29,500	27,300	25,300	23,500
2670	37,170	33,900	31,200						
5455	61,930	57,600	53,500	49,700	46,200	39,200	36,300	33,700	31,200
2680	38,840	35,400	32,600						
7465	97,820	90,700	84,200	78,100	72,500	67,200	57,000	52,800	48,900
6465	81,690	75,600	69,900	64,700	59,800	55,300	46,700	43,100	39,800
5480	75,295	70,300	64,900	59,800	55,200				
5475	75,440	70,400	65,000	59,900	55,300				
5465	70,590	65,800	60,600	55,900	51,400	44,200	40,600		
5460	66,810	61,500	56,600	52,000	47,800	41,100	37,600	34,500	31,600
5470	70,440	65,100	60,100	55,600	51,300	47,400	43,700		
7475	105,940	98,600	91,700	85,300	79,400	73,800	65,700	61,100	56,800
6475	91,160	84,600	78,600	72,900	67,700	62,800	55,800	51,700	47,900
7480	115,380	106,400	99,300	92,700	86,500	80,800	70,500	65,700	61,300
6480	98,710	90,900	84,600	78,800	73,400	67,400	58,800	54,700	50,800
7485		109,000	101,600	94,600	88,100	82,100	74,000	68,800	64,100
6490		101,800	94,900	91,200	85,000	79,200	70,600	65,800	61,200
6495		104,900	97,600	93,700	87,200	81,200	73,900	68,700	63,900
7497		129,400	120,900						
7495		124,000	115,700	108,100	100,900	94,200	88,000	82,100	76,600
6499		130,700	121,900	113,700	106,100				
8660	203,690	185,600	171,300	158,200					
8650	192,060	177,000	163,300	150,700					
8690	251,860	229,200							
8680	243,630	221,600	204,400	118,500					
8670	222,950	202,600	186,700	172,000					

TRACTORS cont.

McCORMICK

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
X10.30	18,540	16,900							
X10.50	25,230	24,200							
X10.35	18,910	17,900							
X10.90	47,910	46,200							
X10.55	27,560	26,100							
F110	44,010	42,200							
F90	39,890	38,200							
CX110	65,140	60,200	56,600	53,100					
CX100	64,690	59,800	56,200	52,700					
CX90	58,420	53,900	50,500	47,300					
MC110A	74,160	68,700							
CX90	58,420	53,900	50,500	47,300					
MC130	79,730	73,600	69,000	64,700					
MC115	77,070	71,100	66,600	62,500	58,500	54,800	51,400	48,100	45,100
MTX135	90,810	84,400	79,500	75,000	70,700	66,700	62,900	59,300	55,900
XTX165	113,490	102,700	96,700	91,100	85,800				
TTX230	132,350	123,000	116,200	109,700					

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
1025		12,400	11,300	10,400	9,600				
1030		14,300	13,400	12,600					
30	16,690	15,200	14,200						
T1530	22,540	21,700	20,500	19,500					
T1520	16,260	15,400	14,400	13,500	12,700	11,900			
T1510	13,120	11,400	10,500	9,600					
35	20,720	19,200	18,100						
40	21,740	20,500	19,500						
50	24,750	23,300	22,100						
65	21,160	19,600							
45	17,630	16,000	14,600						
75	24,070	22,500	20,500						
T4030	33,490	31,700	29,600	27,700	25,900				
T5040	40,920	39,100	36,800	34,700	32,700				
TD5050	42,930	40,600	38,400	37,600	35,800				
T4050	39,850	37,900	35,500	32,700	31,400				
T5050	42,990	41,300	39,300	37,100	35,100				
T5070	48,550	46,100	43,700	41,100	38,700				
TS6.120	40,410	34,700	32,200						
T6020E		71,600	68,000	64,700	61,500	58,500			
T7.200	127,490	124,000							
T6080E	101,990	97,500	92,100	86,900	82,400	77,400			
T7060		129,800	122,500	115,700	109,200				
T7.270	157,390	146,600							
T7070		137,200	129,700	122,700					
T8020	154,400	145,600	137,300	130,300					

TRACTORS cont.

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
T9020		214,400	191,900	179,400	167,600				
T9030HD		218,300	204,500	191,500	179,400				
T9040HD		242,300	226,500	211,700	197,800				
T9050HD		263,800	246,300	230,000	214,800				
T9060HD		278,300	260,500	244,000	228,500				
TV6070	123,020	119,800	113,000	106,600					

WINDROWERS

CASE IH

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
WD1203	100,850	91,800	84,000	76,900	70,300				
WD1903	117,230	104,200	95,300	87,200	78,600				
WD2303	129,330	114,500	104,400	93,600	86,900				

JOHN DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
A400	101,470	93,300	87,200						
D450	122,530	112,700							
R450	118,120	106,700	102,100						

MASSEY FERGUSON

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
9430		85,800	80,000	74,700	69,700	65,000			
9220		75,500	70,400	65,700	61,300	57,200	53,400	49,800	46,400
9635		106,200	98,900	92,100	83,300	79,900			
9435		94,600	88,100	82,000	75,500	71,100			

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
H8040	98,890	89,200	83,600	78,300	73,000				
H8080	120,220	107,100	100,400	93,500	88,100	78,200			
H8060	116,530	103,800	97,300	89,300	84,100	75,800			

BUSINESS RELATED

Section V

- Office Equipment
- Computers
- Printers
- Monitors
- Scanners
- Back ups
- Copiers

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. 2011, § 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	130	100-120
3 Shelf	151	130-140
4 Shelf	196	180-200
5 Shelf	242	230-250

Wood:	**36"**
2 Shelf	114-189
3 Shelf	145-234
4 Shelf	189-300
5 Shelf	226-359

DESK

	36" X 72"	
Low	**Average**	**Good**
284-640	700-950	1,000-2,207
	Executive	
	Average	**Good**
	950-1595	1,990-2,428

CREDENZA

Low	**Average**	**Good**
114-400	400-990	1,000-2,930

HUTCH

Low	**Average**	**Good**
60-300	300-800	800-2,930

BUSINESS OFFICE EQUIPMENT cont.

CONFERENCE TABLE

Low	Average	Good	EXCELENT
180-300	300-850	850-1,692	2,650-7,140

CHAIRS

Low	Average	Good
110-350	350-700	750-1,813

FILES

Metal - Vertical

	Low	Average	Good
2 Drawer	70	180	270
4 Drawer	110	200	340
5 Drawer		380	480

Metal - Lateral

	Average	Good	EXCELENT
2 Drawer	250-400	400-700	800-920
4 Drawer	500-600	650-800	900-1,200
5 Drawer	650-900	1,000-1,260	

Open Shelf File

Average
550-800

Fire Resistant

Vertical	Low	Average	Good	EXCELENT
2 Drawer	540-650	650-910	1,270-1,870	2,000-2,300
4 Drawer	970	1,120-1,930	2,030-2,630	2,930-4,500

Lateral	Low	Average	Good	EXCELENT
2 Drawer	1,180-1,440	1,870-2,040	2,290-2,720	2,790-3,040

BUSINESS OFFICE EQUIPMENT cont.

COMPUTER WORKSTATIONS

Wood

	Low	Average	Good
Desk	113	250	500

Metal

	Low	Average	Good
Desk	150	263	400

SAFES

Above Floor

Low	Average	Good
61-500	600 - 2,500	3,000-5,516

In Floor

Low	Average	Good
200-419	450-700	750-1,370

Money/Records

Low	Average	Good
	2,875	

BUSINESS OFFICE EQUIPMENT cont.

MACHINES

Cash Registers

Low	Average	Good
99-189	220-302	240-470

Check Writers

Low	Average	Good
115-120	495-595	1,650-2,200

Dictation

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

Telephone Answering

Low	Average	Good
30 - 100	130-180	240-450

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

MFG	RAM	HD	Price
LENOVOV	4GB	320GB	519
DELL	4GB	500GB	380
GATEWAY	4GB	500GB	430
HP	4GB	500GB	400
LENOVOV	4GB	500GB	350
SONY	4GB	500GB	1,000

MFG	RAM	HD	Price
ASUS	4GB	750GB	400
GATEWAY	4GB	1TB	350
HP	4GB	1TB	300-350

MFG	RAM	HD	Price
HP	6GB	750GB	370
ALIENWARE	6GB	1TB	1,000
DELL	6GB	1TB	430-600
GATEWAY	6GB	1TB	500-700
LENOVOV	6GB	1TB	430

MFG	RAM	HD	Price
ALIENWARE	8GB	1TB	850
ASUS	8GB	750GB	850
CYBERPOWER	8GB	1TB	630-945
HP	8GB	1TB	480
IBUYPOWER	8GB	1TB	660-940
SYX	8GB	1TB	750

MFG	RAM	HD	Price
HP	8GB	1.5TB	500
CYBERPOWER	8GB	2TB	800

COMPUTERS CONT.

LAPTOPS

MFG	RAM	HD	Price	MFG	RAM	HD	Price
ACER	4GB	320GB	450	ASUS	4GB	500GB	380-480
HP	4GB	320GB	380	HP	4GB	500GB	430
LENOVO	4GB	320GB	630	SAMSUNG	4GB	500GB	400
SAMSUNG	4GB	320GB	420	ASUS	4GB	750GB	650
SONY	4GB	320GB	600				
HP	4GB	450GB	550				

MFG	RAM	HD	Price	MFG	RAM	HD	Price
DELL	6GB	500GB	480	TOSHIBA	6GB	640GB	530
LENOVO	6GB	500GB	530	DELL	6GB	750GB	580
DELL	6GB	640GB	520	SONY	6GB	750GB	690
GATEWAY	6GB	640GB	530	TOSHIBA	6GB	750GB	680-500
HP	6GB	640GB	550	SAMSUNG	6GB	1TB	650
SONY	6GB	640GB	630-1300				

MFG	RAM	HD	Price	MFG	RAM	HD	Price
TOSHIBA	8GB	640GB	600	ASUS	8GB	1TB	1,250
ASUS	8GB	750GB	800	SAMSUNG	8GB	1TB	1,000-1,400
DELL	8GB	750GB	800				
HP	8GB	750GB	550-880				
TOSHIBA	8GB	750GB	680				
SONY	8GB	754GB	900				

TABLETS

MFG	RAM	HD	Price	MFG	RAM	HD	Price
DELL	2GB	32GB	760	PANASONIC	2GB	80GB	850
HP	2GB	32GB	660				
VIEWSONIC	2GB	32GB	690				
FUJITSU	2GB	62GB	860				
HP	2GB	64GB	860-750				
PANASONIC	2GB	64GB	906-870				

MFG	RAM	HD	Price	MFG	RAM	HD	Price
SAMSUNG	4GB	16GB	550	PANASONIC	2GB	80GB	850
MSI	4GB	32GB	600				
SAMSUNG	4GB	128GB	1,250				
PANASONIC	4GB	320GB	3,000-3,500				

COMPUTERS CONT.

NETBOOKS

MFG	RAM	HD	Price	MFG	RAM	HD	Price
DELL	1GB	250GB	450	TOSHIBA	1GB	250GB	480
GATEWAY	1GB	250GB	250	ACER	1GB	320GB	270-320
LENOVO	1GB	250GB	530	ASUS	1GB	320GB	278-481
SONY	1GB	250GB	414	HP	1GB	320GB	284-342

MFG	RAM	HD	Price	MFG	RAM	HD	Price
ASUS	2GB	250GB	550	ASUS	2GB	320GB	526
GIGABYTE	2GB	250GB	552	HP	2GB	320GB	390-420
ACER	2GB	320GB	280-350	SONY	2GB	320GB	630-1,300

MFG	RAM	HD	Price
LENOVO	4GB	320GB	1,545
PANASONIC	4GB	320GB	3,494

IPADS

MFG	RAM	Price
IPAD 2	16GB	400
IPAD 2 WI-FI +3G	16GB	530
IPAD NEW	16GB	500
IPAD NEW WI-FI & CELLULAR	16GB	630

MFG	RAM	Price
IPAD 2 WI-FI +3G	32GB	500
IPAD NEW	32GB	600
IPAD NEW WI-FI & CELLULAR	32GB	730

MFG	RAM	Price
IPAD 2 WI-FI +3G	64GB	600
IPAD NEW	64GB	700
IPAD NEW WI-FI & CELLULAR	64GB	830

COMPUTER COMPONENTS

PRINTERS

BROTHER

Model	Price	Model	Price	Model	Price
HL-5450DN	200	HL-5470DWT	350	HL-3045CN	270
HL-5470DM	250	HL-6180DW	300	HL-3075CW	300

CANON

Model	Price	Model	Price	Model	Price
LBP6670dn	399	LBP3480	599	iPF760	4,495
LBP5280	899	iPF765	4,995		

EPSON

Model	Price	Model	Price	Model	Price
S30670	16,995	WP-4023	300	WF-7010	200
WP-4090	400	WP-4010	199		

HEWLETT PACKARD

Model	Price	Model	Price	Model	Price
M401n	299	6100 ePrinter	100	M451nw	494
M401dn	399	M451dn	499	8100 ePrinter	150
M401dw	449	M451dw	549	L28500	62,000

LANIER

Model	Price	Model	Price
SP 3510DN	299	SP 350ON	239

LEXMARK

Model	Price	Model	Price	Model	Price
CS748e	1,507	C748e	999	C746dn	899
C748dte	1,499	C746dtn	1,199	C746n	699
C748de	1,199				

KIP

Model	Price	Model	Price
C7800	74,995		

KODAK

Model	Price	Model	Price	Model	Price
HD300	370,000	HD150	210,000	HD125	140,000

RICOH

Model	Price	Model	Price	Model	Price
SP 3510DN	299	SP350ON	239	GXe7700N	1,299

SAVIN

Model	Price	Model	Price
SP3510DN	299	SP3500N	239

XEROX

Model	Price	Model	Price	Model	Price
I GEN 150	722,000	I GEN 150 EX	722,000	D125	65,500
D110	52,500				

COMPUTER COMPONENTS

SCANNERS

AMBIR

Model	Price	Model	Price
PRO 940u	895	PRO 930U	695

BROTHER

Model	Price
ADS-2000	400

CANON

Model	Price
DR-C130	595

EPSON

Model	Price
GT-S85	1,000

FUJITSU

Model	Price	Model	Price	Model	Price
fi-614OZ	1,995	fi-6130Z	1195	fi-6230Z	1,995
fi-624OZ	2,495				

HEWLETT PACKARD

Model	Price
7000s2	1,099

INO TEC

Model	Price	Model	Price	Model	Price
406CD	19,900	413CD	24,900	423CD	29,900
433CD	39,900				

PANASONIC

Model	Price
S1065C	1,595

XEROX

Model	Price
4760	3,995

COMPUTER COMPONENTS cont.

MONITORS

LED

MFG	SIZE	Price	MFG	SIZE	Price
ASUS	17"	109-115	ACER	23"	140
ASUS	19"	95	ASUS WIDESCREEN	23"	160
ASUS	20"	170	AOC	23"	130
ASUS WIDESCREEN	20"	140	HP	23"	220
HP	20"	90	SAMSUNG	23"	135-270
ACER	22"	130	ASUS WIDESCREEN	23.6"	331
AOC	22"	120	ASUS WIDESCREEN	24"	200
SAMSUNG	22"	120			

LCD

MFG	SIZE	Price	MFG	SIZE	Price
ACER	20"	100-130	DELL	23"	170
GATEWAY	20"	145	HP	23"	220
HP	20"	170	SAMSUNG	23"	270
LG	21.5"	150	ACER	24"	150
SAMSUNG	21.5"	180	DELL	24"	230
ACER	22"	109	ACER	27"	270
ASUS WIDESCREEN	23"	170	SAMSUNG	27"	400
AOC	23"	150			

COPIERS

Economic Life: 6 years

BROTHER

Model	Price	Model	Price
MFC-9125CN	400	MFC-9325CW	450

CANON

Model	Price	Model	Price	Model	Price
4045	11,000	4035	8,200	4025	6,200
D1370	1,595	D1350	1,195	D1320	995
iPF465 MFP	8,995	iPF760 MFP	8,495	4051	12,500

DELL

Model	Price	Model	Price
V725w	170	V525w	130

EPSON

Model	Price	Model	Price	Model	Price
WP-4533	399	WP-4520	299	WP-4590	499
WF-7520	300	WF-7510	250		

HEWLETT PACKARD

Model	Price	Model	Price	Model	Price
150	399	M425dn	499	M525dn	1,799
M525f	2,099	M575dn	2,299	M575f	2,699
4620	100	6600	150	6700	170
M475dn	699	M475dw	749	M375nw	599

KONICA MINOLTA

Model	Price	Model	Price	Model	Price
215	2,970	C754	38,467	C654	32,828
36	4,300	42	5,000		

LANIER

Model	Price	Model	Price	Model	Price
SP3510SF	479	SP3500SF	419	MPC305SPF	4,420
C3002	12,500	MP4002	9,500	MP5002	12,500
MP4002SP	11,000	MP5002SP	13,500	SP4410SF	1,449
MPC4502	16,200	MPC4502A	16,900	MPC5502	20,020
MPC4402A	20,670	LW5100en	34,900	LW7140en	45,169
MPC3502	14,900				

LEXMARK

Model	Price	Model	Price	Model	Price
XS748de	3,700	X748dte	2,799	X748de	2,499
X746de	2,199	S415	130	S515	150
PRO4000	249	PRO5500	399	PRO4000c	249
PRO5500t	499				

COPIERS CONT.

Economic Life: 6 years

OCE

Model	Price	Model	Price	Model	Price
650	50,000	350	16,000	135	76,500
120	60,500	110	50,500		

RICOH

Model	Price	Model	Price	Model	Price
SP3510SF	479	SP3500SF	419	C305SPF	4,420
MP4002SP	11,000	MP5002SP	13,500	MP4002	9,500
MP5002	12,500	SP4410SF	1,449	MPC3002	12,500
MPC3502	14,900	MPC4502	16,200	MPC5502	20,020
MPC4502A	16,900	MPC5502A	20,670	MPW5100en	34,900
MPW7140en	45,169				

SAMSUNG

Model	Price
SCX3405FW	239

SAVIN

Model	Price	Model	Price	Model	Price
SP3510SF	479	SP3500SF	419	MPC305SPF	4,420
MP4002	9,500	MP5002	12,500	MP4002SP	11,000
MP5002SP	13,500	SP4410SF	1,449	MPC4502	16,200
MPC4502A	16,900	MP5502	20,020	MPC5502A	20,670
en5100WD	34,900	en7140WD	45,169	MPC3002	12,500
MPC3502	14,900				

SHARP

Model	Price	Model	Price	Model	Price
MX3111U	9,200	MXM264N	6,700	MXM314N	7,650
MXM354N	8,400	MXM232D	4,300		

TOSHIBA

Model	Price	Model	Price	Model	Price
STUDIO856	39,585	STUDIO756	31,560	STUDIO656	26,210
STUDIO556	21,395	STUDIO456	12,989	STUDIO356	10,663
STUDIO306	10,047	STUDIO256	8,549	STUDIO206L	6,885

XEROX

Model	Price	Model	Price	Model	Price
8700X	2,799	8700S	2,499	8700XF	4,999
8900X	4,999	D125	69,500	D110	56,500
D95	46,500				

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
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		

CONSTRUCTION EQUIPMENT
Section VI

- Earthmoving Equipment

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

- Lifting Equipment

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

- Other Equipment

  Compaction Equipment
  Concrete Equipment
  Crushing Equipment
  Drilling Equipment
  Forestry Equipment
  Miscellaneous Equipment
  Paving Equipment
  Pumps
  Road Maintenance Equipment

Personal Property Valuation Schedule

Introduction

Construction Equipment

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2011, § 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

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
416E		71,000	67,000	63,000	56,000	50,500	45,250		
420E		82,500	77,500	71,000	66,000	58,500	51,500		
420E IT		90,000	85,000	78,750	73,500	67,000	61,000		
430E	107,403	96,250	87,500	82,500	77,500	75,000	71,500		
430E IT	114,992	105,000	96,250	91,250	82,500	77,500	72,000		
450E		150,000	142,500	127,500	110,000	96,250			

DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
110		47,000	42,000	37,250	34,750	32,000	27,000	23,000	20,250
310J		81,250	77,500	73,500	70,500	67,000			
310SJ		87,500	81,250	75,000	69,500	64,000			
410J		96,250	87,500	78,750	73,500	68,500			
710J		137,500	115,000	107,500	96,250	86,250			

JCB

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
MIDI CX		47,250	44,500	41,500	38,750				
1CX 8FT		49,000	45,750	42,250	38,750	35,500			
2CX 12FT		67,500	58,000	49,500					
3C 14FT		59,000	53,000	48,500	43,750	39,750			
3CX 14FT		74,000	64,000	58,000	51,500	45,750			
4CX 14FT		82,500	70,500	62,000	53,500	46,000			
3C 15FT		78,750	69,500	62,000	54,500	48,000			
3CX 15FT		91,250	77,500	68,500	61,000	54,500			
4CX 15FT		105,000	93,750	85,000	77,500	69,500			
3CX 17FT		112,500	96,250	88,750	78,750	71,000			
4CX 17FT		122,500	105,000	93,750	82,500	73,500			

KOMATSU

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
WB142-5		63,000	54,500	48,500	42,750	37,750			
WB146-5		65,500	59,000	50,500	43,250	37,250	32,000		
WB156-5		71,500	67,500	61,000	54,500	48,750			

BACKHOES cont.

KUBOTA

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
B26		26,000	23,250	21,250	19,250				
L39		32,250	29,750	28,000	26,750	25,000	23,500	22,250	21,000
M59		39,250	37,500	35,500	33,750				

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
B90B		54,000	50,500	47,500					
B95B		59,500	55,000	54,000					
B95B TC		61,500	57,000	53,000					
B95B LR		62,500	58,500	54,000					
B110B		71,500	66,000	61,000					
B115B		77,500	71,500	66,500					

TEREX

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
TX760B			48,750	46,500	44,250	41,750	38,000	36,250	34,500
TX860B		65,000	58,500	53,500	50,500	47,250	42,250	37,750	
TX870B		71,500	66,000	60,500	53,500	48,500	42,000	36,500	
TX970B		76,250	70,500	65,000	59,500	53,500	46,250	40,000	

TERRAMITE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
T5C		18,250	15,250	14,500	12,750	12,000	11,500	11,000	10,250
T7		23,500	21,500	19,750	18,500	17,500	15,750	13,500	12,500
T9		27,500	25,000	22,000	19,750	18,250	16,500	15,000	14,250

VOLVO

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
BL60	73,943	50,500	46,250	41,250	38,000	34,250	31,000	28,000	25,500
BL70	100,640	65,500	59,000	52,000	48,000	42,500	40,250	36,750	33,500

YANMAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
CBL40		37,250	32,250	24,750	20,250	17,000	14,000	11,500	

BACKHOES OPTIONS AND EXTRAS

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 1 (UNDER 12')				
LOADER BUCKET	2,537	1,500	1,000	1,000
EROPS	2,067	1,500	1,000	1,000
4WD DRIVE	3,760	4,000	3,000	3,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 2 (12' TO UNDER 13')				
EROPS	1,853	1,500	1,000	1,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 4 (14' TO UNDER 15')				
LOADER BUCKET	3,313		1,000	1,000
BACKHOE STICK	5,024	4,000	2,000	2,000
EROPS	6,551	2,500	2,000	2,000
4WD DRIVE	7,071	7,000	5,000	5,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 5 (15' TO UNDER 16')				
LOADER BUCKET	3,559	2,000	1,000	1,000
BACKHOE STICK	5,448	3,500	2,000	2,000
EROPS	6,438	3,000	2,000	2,000
4WD DRIVE	8,706	7,000	6,000	6,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 6 (16' TO UNDER 17')				
LOADER BUCKET	3,318	2,000	1,000	1,000
BACKHOE STICK	5,419	3,500	2,000	2,000
EROPS	5,763	3,000	2,000	2,000
4WD DRIVE	7,941	7,000	6,000	6,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 7 (17' & OVER)				
LOADER BUCKET	4,184	2,000	1,000	1,000
BACKHOE STICK	8,485	5,000	4,000	4,000
EROPS	6,133	3,000	2,000	2,000
4WD DRIVE	9,995	7,000	6,000	6,000

CRAWLER LOADERS

BOBCAT

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
MT52		15,750	14,500	12,500	11,500	10,500	9,250	8,250	7,250
MT55		16,750	15,250	13,250	11,750	10,750	9,750	8,750	
T100		24,250	22,500	21,000					
T140			24,750	23,500	22,000	20,750	19,250	18,000	
T180		30,000	25,500	23,500	21,250	18,750	16,750	14,750	13,250
T190		36,000	33,500	27,500	22,250	21,250	19,750	18,750	18,000
T300			43,750	38,000	30,750	29,000	24,250	23,000	22,000
T320			46,750	44,500	40,000	35,750			
T630		38,000	35,750	33,750					
T650		46,250	39,500	34,000					

CASE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
420CTS3		33,750	28,500	24,250	20,750				
440CTS3		41,000	36,750	32,250	28,500				
445CTS3		48,250	42,750	40,250	37,500				
450CTS3		53,000	46,250	41,250	36,750				

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
247BS2			33,000	29,250	26,000	23,250			
247BS3	44,533	44,533							
257BS2			35,250	33,000	29,500	26,250			
257BS3	50,633	50,633							
259BS3	52,903	52,903							
277C	67,410	59,000	50,000	43,250	37,250	32,000			
279C	70,643	60,000	52,000	45,750	40,000				
287C	70,710	60,000	52,000	45,250	39,000	33,750			
289C	73,973	61,000	53,500	47,000	41,250				
297C	78,360	66,000	59,000	50,500	43,750	38,000			
299C	76,265	67,000	60,000	53,500	48,000				
953D	237,999	192,500	175,000	155,000	132,500	115,000	100,000		
953D LGP	261,354	197,500	182,500	160,000	137,500	120,000	107,500		
963D	309,762	257,500	237,500	197,500	170,000	147,500	130,000		
963D LGP	332,677	265,000	242,500	210,000	175,000	155,000	135,000		
973C			247,500	220,000	175,000	155,000	127,500	115,000	102,500
973D	438,967	438,967							

DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
CT315		33,500	29,000	24,750					
CT322			35,250	31,250	28,000	25,250	22,250	19,750	
323D		57,897							
CT332			41,750	37,000	32,500	28,250	24,750	21,500	
333D		69,222	69,222						
605C			115,000	95,000	73,500	66,000	61,000	56,000	
655C SII		172,500	142,500	115,000	88,750	74,500	67,000	61,000	52,500
755D			167,500	142,500	110,000	86,250			

CRAWLER LOADERS CONT.

DITCH WITCH

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
SK350		11,250	10,250	9,250	8,500	8,000	7,500		
SK500		13,250	12,500	10,750	10,250	9,250	8,750	8,000	7,500
SK650		19,000	16,750	14,250	13,250	12,500	11,750		

GEHL

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
CTL55		29,000	25,250	22,000	19,250				
CTL65		34,750	27,500	21,750					
CTL75		41,500	38,250	35,000	32,000				
CTL85		53,000	46,250	40,500					

IHI

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
CL35		39,500	34,000	29,250					

JCB

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
180T SII		34,750	30,000	25,750	22,250				
190T SII		37,500	31,750	28,500	25,750				
1110T SII		48,500	40,000	36,250	33,000				

KOMATSU

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
CK30-1		41,000	35,750	30,000	28,000	26,250	24,250		
CK35-1		45,000	38,500	32,750	30,000	27,250	24,750		

MUSTANG

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
MTL312		33,500	30,000	27,000	24,250				
MTL316		34,750	27,500	21,750					
MTL320		41,500	38,250	35,250					
MTL325		53,000	46,250	40,500					

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
C175		35,250	30,750	26,750	23,250	20,500			
C185		41,250	36,500	33,250	30,500	27,500	25,000		
C190		44,750	37,500	34,750	31,500	28,500	26,000		

RAMROD

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
915		11,250	9,000	8,000	7,000	6,250	5,500		
1150		15,500	13,250	12,500	11,500	10,500	9,500	8,500	7,500

CRAWLER LOADERS CONT.

TAKEUCHI

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
TL220		30,000	27,250	24,500	22,000				
TL240		42,750	35,750	30,000	25,000				
TL250		46,750	42,000	35,750	30,500				

TEREX

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
PT-30		21,500	19,750	18,250					
PT-50		33,750	31,000	28,500					
PT-60		35,250	32,750	30,250					
PT-70		42,750	29,500	27,750					
PT-80		51,000	48,000	45,000					

VERMEER

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
S600TX		19,000	17,250	15,500	13,500	12,500	11,000	10,000	8,750

VOLVO

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
MCT125C	59,246	59,246							
MCT135C	68,761	68,761							

CRAWLER LOADERS OPTIONS & EXTRAS

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 2 (60-74 HP)				
BUCKET TYPE	6,561	4,000	4,000	1,000
EROPS	8,106	4,000	4,000	1,000
RIPPER	6,250	4,000	4,000	2,000
WINCH	8,500	5,000	5,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 3 (75-104 HP)				
BUCKET TYPE	10,376	4,000	4,000	1,000
EROPS	7,961	4,000	4,000	1,000
RIPPER	9,250	4,000	4,000	2,000
WINCH	8,500	4,000	4,000	2000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 4 (105-129 HP)				
BUCKET TYPE	12,300	5,000	5,000	2,000
RIPPER	9,750	5,000	5,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 5 (130-189 HP)				
BUCKET TYPE	12,785	5,000	5,000	2,000
RIPPER	14,250	5,000	5,000	2,000
WINCH	29,500	10,000	10,000	4,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 6 (190 HP & OVER)				
BUCKET TYPE	12,847	5,000	5,000	2,000
EROPS	15,095	5,000	5,000	2,000
RIPPER	21,500	5,000	5,000	2,000

CRAWLER TRACTORS

CASE

Model	New	2011	2010	2009	2008	2007	2006	2005
550H LGP		69,500	62,000	56,500	52,000	48,500	43,000	39,500
550H LT		66,500	60,000	54,500	49,750	46,000	40,750	37,500
550H WT		69,500	62,000	56,500	52,000	48,500	43,000	39,500
650KLT-3			71,500	62,000	53,500			
750L LT		107,500	96,250	85,000	76,250			
750L WT		112,500	102,500	91,250	81,250			
850L LGP		122,500	112,500	102,500	92,500			
850L WT		117,500	107,500	96,250	86,250			
850L XLT		112,500	102,500	91,250	81,250			
1150K LGP-3		140,000	122,500	107,500	92,500			
1150K WT-3		140,000	122,500	107,500	92,500			
1150K XLT-3		135,000	117,500	105,000	92,500			
1650L LGP		170,000	155,000	145,000	135,000			
1650L XLT		160,000	145,000	127,500	115,000			
1850K LGP-3		225,000	187,500	160,000	135,000	112,500	93,750	
1850K LT-3		207,500	177,500	150,000	122,500	102,500	83,750	
1850K XLT-3		215,000	182,500	155,000	127,500	107,500	88,750	

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005
D3K XL	94,431	92,500	85,000	80,000	76,250			
D3K LGP	114,631	102,500	95,000	86,250	78,750			
D4K XL	117,161	115,000	102,500	95,000	87,500			
D4K LGP	131,584	112,500	100,000	92,500	83,750			
D5K XL	143,159	120,000	102,500	92,500	81,250			
D5K LGP	150,679	127,500	112,500	97,500	85,000			
D6K LGP	223,075	207,500	195,000	172,500	145,000	127,500	112,500	
D6K XL	209,547	190,000	172,500	145,000	132,500	120,000	110,000	
D6N DS XL	284,651	235,000	185,000	172,500	145,000	132,500	120,000	112,500
D6N DS LGP	298,561	242,500	195,000	177,500	150,000	137,500	127,500	115,000
D6T		292,500	260,000	235,000	212,500	192,500		
D6T LGP	379,735	305,000	270,000	247,500	212,500	182,500		
D6T XL	351,430	292,500	260,000	235,000	212,500	192,500		
D6T XW	366,090	305,000	270,000	247,500	225,000	202,500		
D7R DS-II	459,820	322,500	287,500	270,000	252,500	247,500	235,000	207,500
D7R DS XR -II	468,640	322,500	287,500	270,000	252,500	247,500	235,000	207,500
D7R DS LGP -	510,850	332,500	300,000	287,500	260,000	252,500	242,500	212,500
D8T	649,910	545,000	505,000	425,000	385,000	340,000	300,000	265,000
D9T	875,345	690,000	645,000	585,000	510,000	472,500	390,000	362,500
D10T	1,085,000	1,240,000	1,185,000	1,095,000	930,000	780,000	600,000	570,000
PL61		300,000	267,500	247,500	227,500			
572R -II		580,000	510,000	457,500	435,000	425,000	410,000	395,000
583T		705,000	650,000	580,000	500,000	430,000	372,500	
587T		775,000	725,000	660,000	600,000	535,000	480,000	

DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005
450J LGP		86,250	75,000	68,500	55,500	50,000	44,000	38,750
450J LT		81,250	72,500	66,000	53,500	48,500	42,500	37,250
550J LGP		110,000	102,500	85,000	72,500	61,500	53,000	45,250

CRAWLER TRACTORS CONT.

DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
550J LT		102,500	93,750	78,750	68,000	57,000	49,500	42,750	
650J LGP		120,000	110,000	93,750	80,000	68,000	60,500	53,500	
650J LT		110,000	102,500	91,250	75,000	62,500	55,000	48,250	
650J XLT		115,000	107,500	91,250	76,250	62,500	55,000	48,250	
700J LGP		165,000	155,000	127,500	110,000	96,250	81,250	69,000	
700J LT		160,000	142,500	120,000	102,500	93,750	81,250	71,000	
700J XLT		165,000	155,000	127,500	110,000	96,250	81,250	69,000	
750J		197,500	175,000	142,500	127,500	110,000	93,750	80,000	
750J LGP		202,500	175,000	147,500	127,500	115,000	98,750	85,000	
750J LT		197,500	175,000	142,500	127,500	110,000	93,750	80,000	
850J LT		250,000	225,000	202,500	137,500	115,000	96,250	80,000	
850J WLT		260,000	230,000	215,000	137,500	115,000	96,250	80,000	
950J		362,500	325,000	280,000	237,500	197,500	165,000		
950J LGP		380,000	335,000	292,500	247,500	210,000	177,500		
1050J		445,000	362,500	297,500	242,500	197,500			

DRESSTA

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
TD15M		220,000	160,000	137,500	120,000	107,500			
TD15M LGP		225,000	160,000	142,500	132,500	122,500			
TD20M		265,000	202,500	160,000	125,000				
TD20M LGP		285,000	220,000	165,000	125,000				
TD25M		352,500	265,000	202,500	157,500				

KOMATSU

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
D21A-8		54,000	49,250	43,500	39,250	35,500	32,250	29,250	26,500
D21P-8		56,000	51,000	44,500	40,500	36,750	33,250	30,000	27,000
D31EX-22		87,500	76,250	65,000	55,500				
D31PX-22		82,500	71,500	61,500	53,000				
D37EX-22		87,500	73,500	60,500	49,750				
D39EX-22		107,500	91,250	75,000	61,500				
D51EX-22		175,000	142,500	132,500	120,000	110,000			
D61EX-15		187,500	160,000	142,500	127,500	110,000	96,250	83,750	
D65EX-15		265,000	247,500	195,000	175,000	152,500	110,000	95,000	82,500
D65WX-15		270,000	247,500	195,000	165,000	152,500	110,000	95,000	82,500
D85EX-15		375,000	325,000	265,000	237,500	192,500	142,500	107,500	77,500
D155AX-6		412,500	350,000	297,500	257,500	222,500	192,500		
D275AX-5		530,000	475,000	392,500	350,000	297,500	267,500	227,500	190,000
D475A-5		1,215,000	1,080,000	950,000	860,000	770,000	680,000	605,000	

LIEBHERR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
PR724		160,000	137,500	115,000	92,500	71,500			
PR724 LGP		167,500	145,000	115,000	95,000	73,500			
PR734		202,500	160,000	150,000	132,500	115,000	100,000	86,250	

CRAWLER TRACTORS CONT.

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
D85B LGP		96,250	82,500	70,500	60,000				
D85B LT		93,750	81,250	70,500	61,000				
D85B WT		96,250	82,500	70,500	60,000				
D95B LP		105,000	91,250	77,500	65,500				
D95B LT		98,750	85,000	72,500	62,000				
D95B WT		105,000	91,250	77,500	65,500				

CRAWLER TRACTORS OPTIONS & EXTRAS

SIZE 1 (TO 59 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
EROPS	13,273	4,000	4,000	1,000

SIZE 2 (60-74 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
EROPS	8,009	4,000	4,000	1,000
RIPPER	7,500	4,000	4,000	2,000
WINCH	12,750	5,000	5,000	2,000

SIZE 3 (75-84 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
EROPS	8,217	4,000	4,000	1,000
RIPPER	8,500	4,000	4,000	2,000
WINCH	13,500	5,000	5,000	2000

SIZE 4 (85-104 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
EROPS	7,252	4,000	4,000	1,000
RIPPER	9,000	4,000	4,000	2,000
WINCH	13,000	5,000	5,000	2,000

SIZE 5 (105-129 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
EROPS	13,599	4,000	4,000	1,000
RIPPER	12,250	5,000	5,000	2,000
WINCH	20,250	10,000	10,000	4,000

SIZE 6 (130-159 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
EROPS	11,925	4,000	4,000	1,000
RIPPER	13,250	5,000	5,000	2,000
WINCH	29,750	10,000	10,000	4,000

SIZE 7 (160-189 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
EROPS	7,786	4,100	4,000	1,000
RIPPER	13,500	10,000	10,000	4,000
WINCH	34,250	10,000	10,000	4,000

SIZE 8 (190-259 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
EROPS	15,150	5,000	5,000	2,000
MULTI-RIPPER	28,500	20,000	20,000	10,000
SINGLE-RIPPER	21,750	15,000	15,000	7,500
WINCH	35,000	15,000	15,000	7,500

SIZE 9 (260-359 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
MULTI-RIPPER	38,250	20,000	20,000	10,000
SINGLE-RIPPER	34,250	20,000	20,000	10,000
WINCH	51,000	20,000	20,000	10,000

SIZE 10 (360-519 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
MULTI-RIPPER	51,000	30,250	30,000	15,000
SINGLE-RIPPER	46,000	30,250	30,000	15,000
WINCH	60,000	30,250	30,000	15,000

EXCAVATORS

BOBCAT

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
E32		42,000	39,750	37,500					
E35		42,000	39,750	37,500					
E42		43,500	41,000						
E45		47,500	44,000						
E50		52,000	47,500						
E60		52,500	46,250	40,750					
E80		66,000	59,500	53,500					
324		26,000	24,000						
325		30,750	28,250	25,000	23,000	18,500	16,000	15,500	14,750
331		36,500	32,500	29,250	25,000	21,500	20,250	18,500	17,500
418		19,000	17,500	16,000	14,750				
425		32,000	30,000	27,000	24,500	22,000			

CASE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
CX17B		26,500	24,750	22,750	21,000	19,500			
CX27B		36,500	32,250	28,000	23,500	22,250	20,500	18,750	17,000
CX31B		44,000	39,500	33,250	29,250	26,750	24,750	23,500	22,500
CX36B		48,250	43,500	37,750	32,500	30,500	29,000	26,500	24,000
CX50B		63,500	55,500	52,000	48,500	42,750	36,750	32,000	27,750
CX75		91,250	77,500	71,500	62,500	51,000	42,250	35,750	33,000
CX135		110,000	96,250	85,000	77,500	66,000	56,000	51,000	45,750
CX160B		165,000	120,000	107,500	93,750	81,250			
CX240B		225,000	182,500	142,500	115,000	93,750			
CX290B		230,000	187,500	147,500	120,000	98,750			
CX470B		325,000	302,500	280,000	260,000				
CX700B		625,000	540,000	462,500	395,000				
CX800B		770,000	660,000	560,000	477,500				

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
301.6C		29,000	26,000	23,000	21,250	19,500	18,000	16,750	
301.8C		30,500	27,250	24,500	22,750	21,000	19,250	17,750	
302.5C		38,500	35,250	33,250	29,500	28,500	27,250	26,250	
303.5C CR		42,750	38,500	36,000	34,000	31,750	29,500		
303.5D CR	48,920	48,920							
303C CR	47,428	39,000	35,750	33,750	31,000	28,750	26,500		
304C CR	59,659	53,000	48,500	44,000	40,500	37,750	33,000		
305.5D	71,243	71,243							
305C CR	67,749	61,000	55,500	50,000	44,750	40,500	36,750		
305D CR	62,913	62,913							
307D	112,589	100,000	86,250	76,250	67,000				
308D CR	114,741	102,500	92,500	78,750	66,500				
308D CR SB	123,069	102,500	92,500	78,750	66,500				
311D LRR	144,661	117,500	102,500	88,750	77,500				
312 D		137,500	120,000	105,000	92,500				
312D L		137,500	120,000	107,500	96,250	85,000			
M313D	214,406	180,000	150,000	137,500	110,000	100,000			
314D LCR		145,000	132,500	125,000	120,000				
314D CR		145,000	137,500	125,000	115,000				

EXCAVATORS CONT.

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
315D L	186,861	155,000	137,500	125,000	115,000				
M315D		190,000	167,500	145,000	125,000	110,000			
M316D		210,000	185,000	175,000	145,000	120,000			
M318D		227,500	197,500	185,000	155,000	130,000			
319D L	195,733	180,000	150,000	125,000	105,000				
319D LN	195,513	180,000	150,000	125,000	105,000				
320D L	204,885	195,000	175,000	150,000	137,500	132,500	127,500		
320D LRR	222,090	205,000	185,000	155,000	145,000	132,500	120,000		
321D LCR		210,000	192,500	167,500	145,000	122,500			
M322D		270,000	227,500	197,500	175,000	152,500			
324D L		245,000	215,000	175,000	150,000	132,500	115,000		
328D LCR	307,368	290,000	265,000	222,500	197,500	175,000	152,500		
329D L		270,000	240,000	185,000					
336D L	352,540	340,000	320,000	295,000					
345D L	512,527	485,000	420,000	355,000	297,500				
365C L	749,075	720,000	680,000	625,000	535,000	485,000	445,000	405,000	
385C L		995,000	815,000	695,000	625,000	530,000	455,000	395,000	

DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
17D		26,250	24,500	23,000	21,500	20,250			
27D		33,750	31,250	29,250	28,000	26,250	24,500		
35D		41,750	38,500	34,000	30,250	28,000	25,500	23,500	
50D		60,000	55,500	49,500	44,500	40,250	36,000	32,000	
60D		61,000	53,500	47,000	41,250				
75D		98,750	90,000	82,500	76,250				
85D		102,500	92,500	83,750	76,250				
120D		125,000	107,500	96,250	85,000				
135D		132,500	117,500	102,500	88,750				
160D LC		167,500	137,500	120,000	107,500	97,500			
190D W		275,000	230,000	190,000	157,500				
200D LC		215,000	195,000	150,000	117,500	91,250			
220D W		310,000	252,500	212,500	180,000				
225D LC		225,000	205,000	175,000	145,000	120,000			
240D LC		260,000	240,000	210,000	167,500	132,500	105,000		
270D LC		295,000	265,000	215,000	175,000	137,500	110,000		
350D LC		340,000	287,500	240,000	192,500	150,000	117,500		
450D LC		437,500	347,500	282,500	210,000	155,000	115,000		
650D LC		620,000	510,000	405,000	335,000	275,000	225,000		
850D LC		770,000	680,000	550,000	405,000	305,000	230,000		

EXCAVATORS CONT.

DITCH WITCH

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
MX9		18,500	16,250	14,750	13,750	12,250	11,250	10,250	9,250
MX182		23,000	20,500	18,500	16,750	15,750	14,750	13,750	
MX202		24,000	22,500	21,500	19,500	17,750	16,500	15,250	
MX272		26,750	24,250	22,500	20,000	18,500	17,250	16,000	14,750
MX352		28,000	25,250	23,000	21,000	19,500	18,000	16,500	
MX502		36,500	32,000	28,000	24,500	21,000	19,500	17,500	
XT855	27,999	26,000	23,000	20,250					
XT1600		40,750	34,750	29,500	26,250	23,500	21,000		

DOOSAN

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
DX27Z		26,500	21,750	18,750	16,000	14,000			
DX30Z		29,000	23,500	19,750	17,000	14,500			
DX35Z		30,750	26,000	23,500	21,500	19,500	17,750		
DX55		52,000	46,000	41,000					
DX55W		60,000	51,000	40,000					
DX60R		55,500	49,500	44,000	39,250				
DX308		78,750	68,000	57,500	48,750				
DX140LC		115,000	102,500	95,000	87,500				
DX180LC		127,500	107,500	86,250	70,000				
DX190W		180,000	145,000	115,000					
DX210W		225,000	172,500	137,500	120,000				
DX225LC		150,000	120,000	95,000	75,000	59,000			
DX255LC		177,500	150,000	102,500	70,000	47,500			
DX300LC		207,500	167,500	107,500	77,500	56,000	40,750		
DX340LC		225,000	172,500	137,500	107,500	80,000	61,000		
DX350LC		235,000	185,000	142,500					
DX420LC		247,500	202,500	160,000	120,000	95,000	74,500		
DX480LC		275,000	235,000	150,000	132,500	115,000	100,000		

GEHL

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
GE153		15,750	14,750	13,000	11,750	11,000	10,250	9,250	8,500
GE 283Z		26,750	21,500	17,000	13,500				
GE353		31,750	27,500	25,000	22,250	20,000	17,750	15,750	14,000
GE373		34,500	30,750	26,750	24,000	21,500	19,250	16,750	15,250
GE383Z		33,500	30,250	27,000	23,500	20,500	18,000		
GE 503Z		42,250	37,500	33,500	27,750	23,000	19,250	16,000	13,250
GE603		43,000	38,250	34,250	29,000	24,500	22,500	20,500	18,750
GE 753Z		63,000	55,000	47,750	41,750	36,500	32,000	28,000	
GE803		64,000	56,000	48,750	42,500	37,000	32,250	28,000	
GE1202		76,250	68,000	59,500	56,000	52,500	47,500	42,500	38,750

GRADALL

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
XL3100-III	262,735	162,500	147,500	125,000	95,000	77,500			
XL3100-IV	278,265	278,265							
XL3200-III	199,400	100,000	87,500	73,000	61,000				
XL3300-III	234,970	162,500	137,500	115,000	97,500				
XL4100-III	314,510	230,000	200,000	162,500	125,000	107,500			

EXCAVATORS CONT.

GRADALL

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
XL4200-III	240,865	125,000	110,000	97,500	86,250				
XL4300-III	260,755	205,000	185,000	157,500	135,000				
XL5100-III	356,980	242,500	210,000	172,500	132,500	110,000			
XL5100-IV	374,610	250,000							
XL5200-III	293,290	145,000	125,000	110,000	96,250				
XL5300-III	305,510	270,000	220,000						

HITACHI

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
ZAXIS 17U-2		26,250	24,500	23,000	21,500	20,250			
ZAXIS 50U-3		60,000	55,500	51,500					
ZAXIS 60USB3		61,000	53,500	47,000	41,250				
ZAXIS 75US-3		98,750	90,000	82,500	76,250				
ZAXIS 85USB3		102,500	92,500	83,750	76,250				
ZAXIS 120-3		125,000	107,500	96,250	85,000				
ZAXIS 135US3		132,500	117,500	102,500	88,750				
ZAXIS 160LC3		167,500	137,500	120,000	107,500	97,500			
ZAXIS 190W3		275,000	230,000	190,000	157,500				
ZAXIS 200LC3		215,000	195,000	150,000	117,500	91,250			
ZAXIS 220W3		310,000	252,500	212,500	180,000				
ZAXIS 225USLC3		225,000	205,000	175,000	145,000	120,000			
ZAXIS 240LC-3		260,000	240,000	210,000	167,500	132,500	105,000		
ZAXIS 270LC-3		295,000	265,000	215,000	175,000	137,500	110,000		
ZAXIS 350LC-3		340,000	287,500	240,000	192,500	150,000	117,500		
ZAXIS 450LC3		437,500	347,500	282,500	210,000	155,000	115,000		
ZAXIS 650LC3		620,000	510,000	405,000	335,000	275,000	225,000		
ZAXIS 850LC3		770,000	680,000	550,000	405,000	305,000	230,000		
EX1200-6		1,140,000	1,010,000	890,000	780,000				

HYUNDAI

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
R35Z-7A		42,000	39,500	35,250	31,500				
R55-9		55,000	46,500	39,250					
R55W-9		60,000	48,000						
R80-7A		76,250	61,000	49,000	39,000				
R110-7A		102,500	82,500	76,250	69,500	63,000			
R140LC-9		120,000	100,000						
R140W-9		155,000	130,000						
R145LCR-9		125,000	105,000						
R160LC-9		127,500	107,500						
R170W-9		180,000	160,000						
R180LC-9		142,500	115,000						
R210LC-9		160,000	137,500						
R210W-9		205,000	165,000						
R250LC-9		190,000	155,000						
R290LC-9		220,000	160,000						
R320LC-9		235,000	165,000						
R380LC-9		275,000	200,000						
R480LC-9		310,000	255,000						
R520LC-9		335,000	275,000						

EXCAVATORS CONT.

IHI

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
9VX		17,000	15,000	13,250					
15VX		20,000	17,500	15,250					
25VX		27,000	24,000	21,250					
28N-2		25,500	23,000	20,750	19,250	17,750	16,750	15,750	
30NX-2		30,500	27,000	26,000	23,250	22,000	19,250	17,000	16,000
30VX		31,500	28,000	26,000					
35-N3		31,500	28,000	26,500					
35VX		32,500	30,000	28,000					
40VXL		40,000	35,000	30,750					
55N-3		45,000	39,000	33,750					
55VX		44,000	38,000	32,750					
65VX		51,000	45,000						
80VX		55,000	50,500	45,000					

JCB

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
JZ140	147,608	110,000	81,250	72,000	65,000	57,000	50,500	45,000	
JS145	134,901	98,750	80,000	67,000	56,000				
JS160	152,783	117,500	98,750	86,250	76,250	71,000	60,000	53,500	48,250
JS190LC	167,959	125,000	107,500	92,500					
JS220	183,805	155,000	120,000	98,750	90,000	80,000	70,000	60,000	55,500
JZ235	201,542	167,500	132,500	105,000					
JS260	226,413	175,000	140,000	112,500	96,250	83,750	73,000	68,500	63,500
JS290	254,434	187,500	150,000	122,500					
JS330	288,881	195,000	160,000	130,000	100,000	90,000	78,750	72,000	67,000
JS460	417,314	270,000	192,500	162,500	125,000	105,000	92,500	77,500	71,000
8018	31,755	22,500	19,750	17,250	16,250	15,500	14,750		
8025 ZTS	37,021	28,000	24,250	22,500	21,500	20,500			
8030 ZTS	40,011	30,500	27,000	24,250	23,000	21,500			
8035 ZTS	44,759	33,000	29,750	27,500	25,500	23,750			
8045 ZTS	57,999	45,000	39,500	34,250	29,750	26,500	24,000		
8055	68,336	51,000	44,500	38,750					
8065	78,485	62,500	55,000	48,750					
8040ZTS	52,676	39,750	35,000	29,750	27,000	24,500	22,750		
8085	98,149	77,500	70,000						

KOBELCO

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
17SR-3		24,750	22,500	20,250	19,250	18,250			
27SR-3		34,000	29,500	27,000	24,750	22,750	17,500	19,250	17,750
35SR-3		40,250	34,000	32,000	28,250	26,250	24,250	22,500	21,000
50SR-3		53,000	47,000	40,750	36,250	34,750	33,000	31,250	29,750
70SR		80,000	73,500	65,500	58,500	50,500	44,250	40,750	40,750
80CS		82,500	76,250	68,000	61,000	52,000	45,500	42,000	37,500
140SR		127,500	110,000	97,500	87,500				
ED150		150,000	132,500	115,000	100,000	85,000	68,000	56,000	45,500
SK170LC		155,000	137,500	120,000	102,500	88,750			
SK210LC		207,500	167,500	132,500	107,500	85,000			
SK295LC		235,000	195,000	155,000	135,000	110,000			
SK850LC		665,000	600,000	535,000	477,500				

EXCAVATORS cont.

KOMATSU

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
PC09-1		23,000	20,750	18,750	17,250	14,500	13,000	11,750	10,750
PC18MR-3		28,250	26,500	24,750	23,000				
PC27MR-3		36,500	32,500	29,000	26,000				
PC35MR-3		46,750	42,000	37,500	33,250				
PC45MR-3		54,000	48,500	43,750	39,250				
PC55MR-3		61,000	53,000	48,000	44,000				
PC88MR-8		105,000	96,250	88,750	82,500				
PC130-8		167,500	137,500	115,000	93,750				
PC138USLC8		192,500	145,000	120,000	97,500	87,500			
PC200-8		192,500	155,000	132,500	117,500	105,000	97,500		
PC270LC-8		265,000	222,500	192,500	167,500	150,000	115,000		
PC450LC-8		420,000	385,000						
PC600LC-8		755,000	660,000	550,000	445,000	355,000	282,500		
PC800LC-8		985,000	800,000	685,000	615,000	520,000	445,000		
PC1250-8		1,190,000	1,045,000	925,000	815,000	720,000	635,000		

KUBOTA

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
K008-3		17,750	15,750	14,500	13,750	12,750	11,500	10,750	10,000
U17		21,750	20,250	18,500					
U25		27,250	24,750	21,750	19,250	17,250	15,500		
U35		37,750	33,750	31,750	28,250	26,750	25,250	23,750	22,500
KX41-3		23,250	20,500	18,750	17,000	15,000	13,750	12,750	12,000
U45		49,250	45,250	41,500	36,750	32,750	29,250		
KX71-3		31,000	28,250	26,750	26,000	24,500	23,000	21,750	20,750
KX91-3		36,250	32,250	30,500	27,250	26,000	24,250	22,750	21,750
KX121-3		42,500	39,500	36,500	34,250	31,000	27,500	25,500	23,250
KX161-3		51,500	47,500	43,500	38,250	35,000	32,250	30,250	28,250

LINK-BELT

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
75		88,750	75,000	68,000	57,000	44,500	38,250	35,750	33,750
80		97,500	83,750	78,750	66,500	54,500	44,750	37,000	30,750
130 X2		120,000	102,500	88,750	76,250				
135		120,000	102,500	92,500	82,500	71,500	61,000	54,500	49,250
160 X2		150,000	127,500	115,000	102,500	93,750			
210 X2		185,000	167,500	137,500	115,000	96,250			
225		195,000	167,500	137,500	107,500	97,500	85,000	76,250	66,500
240 X2		225,000	195,000	160,000	137,500	117,500			
290 X2		250,000	202,500	160,000	127,500	100,000			
350 X2		260,000	207,500	172,500	142,500				
460LX		340,000	300,000	212,500	160,000	120,000	107,500	97,500	88,750
700LX		645,000	520,000	367,500	305,000	252,500	210,000		
800LX		795,000	645,000	477,500	340,000	260,000	190,000	160,000	127,500

EXCAVATORS cont.

MUSTANG

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
ME1503		15,750	14,750	13,000	11,750	11,000	10,250	9,250	8,500
ME2803ZT		26,750	21,500	17,000	13,500				
ME3503		31,750	27,500	25,000	22,250	20,000	17,750	15,750	14,000
ME3703		34,500	30,750	26,750	24,000	21,500	19,250	16,750	15,250
ME5003ZT		42,250	37,500	33,500	27,750	23,000	19,250	16,000	13,250
ME6003		43,000	38,250	34,250	29,000	24,500	22,500	20,500	18,750
ME7503ZT		63,000	55,000	47,750	41,750	36,500	32,000	28,000	
ME8003		64,000	56,000	48,750	42,500	37,000	32,250	28,000	
ME12002		76,250	68,000	59,500	56,000	52,500	47,500	42,500	38,750

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
E18B		21,500	19,000	17,000	16,000				
E27B		31,750	27,500	24,000					
E35B		34,500	30,500	27,000					
E50B		53,000	49,000	45,250					
E70B		77,500	68,000	55,500					
E80B		80,000	72,500	60,000					
E135B		115,000	102,500	85,000					
E175B		132,500	110,000	90,000					
E215B		142,500	115,000	96,250	78,750	65,000			

TAKEUCHI

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
TB016		26,750	24,500	20,000	18,000	14,000	13,500	12,750	11,750
TB108		19,250	18,000	16,750	14,750	11,750	11,000	10,250	9,750
TB138FR		38,750	35,500	32,000	28,250	25,250			
TB175		70,500	54,000	49,500	46,000	43,000	40,500	37,750	36,000
TB180FR		72,500	57,000	51,500	47,500	44,000	41,500		
TB228		34,500	31,250	29,000	26,500				
TB235		39,000	36,000	32,500	29,000				
TB250		58,500	54,000	44,000	41,000				
TB1140		110,000	87,500	75,000	60,500	49,000	39,500		

TEREX

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
TC16		19,250	17,000	15,250	13,500	12,000			
TC20		20,250	18,250	16,000	14,250	12,750			
TV29		25,250	23,250	20,750	18,750	17,000			
TC35		28,250	25,500	22,750	20,250	18,000			
TC37		29,500	26,250	23,500	21,250	19,250			
TC48		41,250	36,500	29,500	23,750	21,000			
TC60		47,000	40,250	33,750	28,250	25,000			
TC125		98,750	85,000	76,250	68,000	61,500			

EXCAVATORS cont.

VOLVO

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
EC15B		24,500	21,250	19,250	15,250	13,250	12,250	11,250	10,250
EC20C	40,587	30,000	24,500						
ECR28	50,340	34,500	28,500	25,500	22,000	19,750	18,000	16,500	
EC35C	55,692	39,750	31,750	28,500	25,500				
ECR38	57,412	39,750	31,750	28,500	26,500	24,750	22,750	20,500	
EC48C	70,700	46,000	41,000	37,500	34,000				
ECR58	73,877	52,500	48,500	45,000	43,250	38,250	34,000	30,000	
ECR88	118,430	95,000	88,750	82,500	72,500	62,000	52,500	44,500	
EC140C L	159,475	137,500	120,000	107,500	93,750				
ECR145CL	176,580	150,000	132,500	115,000	100,000				
EW160C		172,500	150,000	132,500	117,500				
ECR235CL	179,287	155,000	135,000	120,000	105,000				
EC290C	302,215	245,000	205,000	175,000	155,000				
EC360C	362,761	290,000	240,000	200,000	175,000				
EC460C	514,916	385,000	317,500	265,000	190,000				
EC700CL		600,000	495,000	395,000	325,000				

WACKER NEUSON

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
28Z3		24,000	22,000	20,250					
38Z3		30,000	27,500	25,000	22,750				
50Z3		44,000	39,000	35,000	31,500				
1404		20,000	18,250	17,000	15,750				
3503		30,000	27,500	25,000	22,750				
6003		52,000	45,000	40,000					

YANMAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
B7-5A		71,000	63,000	53,000	45,000	40,000	38,000	32,250	27,250
SV08-1		18,750	16,750	14,750	12,750	11,250	10,250	9,500	
V1017		25,000	22,500	20,750	19,000				
V1020-3		31,250	26,750	22,250	21,000	18,750	16,500	15,250	14,000
V1027-5		34,250	29,000	24,750	23,000				
V1035-5		38,500	33,750	29,000	25,000				
V1045-5		57,000	52,000	47,250	41,000	35,250	30,250	25,750	
V1055-5		63,500	56,500	50,500	43,500	37,500	32,500	31,000	
SV100		82,500	73,500	62,500	54,500	47,000	40,500	34,750	

CRAWLER MONUTED EXCAVATORS OPTIONS & EXTRAS

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 1 (TO 1.0 MTONS) HYDRAULIC HAMMER	5,250	4,000	4,000	2,000
SIZE 2 (1.1-2.0 MTONS) HYDRAULIC HAMMER	7,250	5,000	5,000	2,000
SIZE 3 (2.1-3.0 MTONS) HYDRAULIC HAMMER	7,750	5,000	5,000	2,000
SIZE 4 (3.1-40 MTONS) HYDRAULIC HAMMER	8,750	5,000	5,000	2,000
SIZE 5 (4.1-5.0 MTONS) HYDRAULIC HAMMER	9,750	6,000	6,000	4,000
SIZE 6 (5.1-6.0 MTONS) HYDRAULIC HAMMER	11,750	6,000	6,000	4,000
SIZE 7 (6.1-8.0 MTONS) HYDRAULIC HAMMER	16,000	10,000	10,000	6,000
SIZE 8 (8.1-11.0 MTONS) HYDRAULIC HAMMER	17,000	10,000	10,000	6,000
SIZE 9 (11.1-12.0 MTONS) HYDRAULIC HAMMER	29,750	20,000	20,000	10,000
SIZE 10 (12.1-14.0 MTONS) HYDRAULIC HAMMER	29,000	20,000	20,000	10,000
SIZE 11 (14.1-16.0 MTONS) HYDRAULIC HAMMER	46,500	30,000	30,000	20,000
SIZE 12 (16.1-19.0 MTONS) HYDRAULIC HAMMER	34,250	30,000	30,000	20,000

GRADERS

CASE

Model	New	2011	2010	2009	2008	2007	2,006	2005	2004
845		160,000	137,500	115,000	98,750	91,250	81,250	71,500	62,500
865		200,000	170,000	155,000	137,500	115,000	98,750	87,500	80,000
885		215,000	182,500	160,000	142,500	120,000	102,500	91,250	81,250

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2,006	2005	2004
12M	304,986	275,000	252,500	242,500	225,000	207,500			
14M	491,521	455,000	437,500	402,500	385,000	367,500			
16M	787,300	640,000	565,000	510,000	485,000	460,000			
120M	297,800	270,000	247,500	212,500	185,000	160,000			
140M	344,701	322,500	292,500	270,000	235,000	215,000			
160M	373,001	345,000	322,500	275,000	247,500	217,500	200,000		

CHAMPION

Model	New	2011	2010	2009	2008	2007	2,006	2005	2004
C66 C		85,000	77,500	71,500	65,500				
C70 C		76,250	67,000	62,500	58,500				
C80 C		81,250	75,000	66,000	61,500	56,000	48,500	42,000	36,500
C86 C		93,750	81,250	71,500	66,000	60,500	51,000	43,750	37,500
C100 C		142,500	127,500	105,000	86,250				

DEERE

Model	New	2011	2010	2009	2008	2007	2,006	2005	2004
670G		242,500	202,500	160,000	145,000				
672G		265,000	242,500	220,000					
770G		270,000	247,500	225,000					
772G		317,500	270,000	245,000					
870G		310,000	265,000	225,000					
872G		332,500	285,000	250,000					

KOMATSU

Model	New	2011	2010	2009	2008	2007	2,006	2005	2004
GD555-3		210,000	192,500	155,000	142,500	137,500	127,500	115,000	105,000
GD655-3		225,000	202,500	165,000	155,000	147,500	137,500	120,000	110,000

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2,006	2005	2004
G140		120,000	105,000	93,750	85,000	78,750	73,500		
G170		132,500	115,000	105,000	93,750	85,000	77,500		
G200		142,500	120,000	110,000	98,750	87,500	82,500		

VOLVO

Model	New	2011	2010	2009	2008	2007	2,006	2005	2004
G930		230,000	192,500	165,000	142,500	127,500	112,500		
G940		265,000	215,000	187,500	165,000	147,500	132,500		
G946		297,500	242,500	197,500	182,500	160,000	145,000		
G960		275,000	230,000	192,500	175,000	155,000	135,000		
G970		302,500	247,500	202,500	185,000	165,000	150,000		
G976		320,000	260,000	215,000	192,500	175,000	155,000		
G990		330,000	270,000	225,000	200,000	185,000	160,000		

GRADERS OPTIONS AND EXTRAS

SIZE 1 (TO 74 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
EROPS	6,000	2,000	2,000	1,000

SIZE 2 (75-114 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
EROPS	5,986	2,000	2,000	1,000
SCARIFIER	2,900	2,000	2,000	1,000
RIPPER	4,800	3,000	3,000	2,000
DOZER	3,200	3,000	3,000	2,000

SIZE 3 (115-129 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
SCARIFIER	9,500	6,000	6,000	3,000
RIPPER	8,500	6,000	6,000	3,000

SIZE 4 (130-144 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
SCARIFIER	6,500	6,000	6,000	3,000
RIPPER	10,250	8,000	8,000	4,000
RIPPER-SCARIFIER	13,500	8,000	8,000	4,000
DOZER	12,000	6,000	6,000	3,000
SNOW PLOW	17,750	10,000	10,000	4,000
SNOW WING	22,000	10,000	10,000	4,000

SIZE 5 (145-169 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
SCARIFIER	7,500	6,000	6,000	3,000
RIPPER	13,000	10,000	10,000	6,000
RIPPER-SCARIFIER	13,250	10,000	10,000	6,000
DOZER	12,000	6,000	6,000	3,000
SNOW PLOW	17,750	10,000	10,000	4,000
SNOW WING	22,000	10,000	10,000	4,000

SIZE 6 (170-199 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
SCARIFIER	8,500	6,000	6,000	3,000
RIPPER	12,500	10,000	10,000	6,000
RIPPER-SCARIFIER	13,250	10,000	10,000	6,000
DOZER	12,000	6,000	6,000	3,000
SNOW PLOW	17,750	10,000	10,000	4,000
SNOW WING	22,000	10,000	10,000	4,000

SIZE 7 (200-249 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
LOADER BUCKET	4,184	2,000	1,000	1,000
BACKHOE STICK	8,485	5,000	4,000	4,000
EROPS	6,133	3,000	2,000	2,000

SCRAPERS - SELF PROPELLED

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
613G		255,000	225,000	210,000	180,000				
621G	689,880	550,000	520,000	455,000	410,000	335,000	240,000	205,000	170,000
623G	788,320	610,000	500,000	410,000	340,000	300,000	255,000	240,000	225,000
627G	820,515	650,000	570,000	520,000	455,000	415,000	315,000	305,000	280,000
637G	1,244,340	940,000	860,000	800,000	710,000	650,000	485,000	445,000	405,000
657G	1,587,030	1,140,000	960,000	860,000	740,000	700,000	550,000	433,000	

TEREX

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
TS14G		357,500	292,500	230,000	187,500	147,500	127,500	110,000	93,750

WHEEL DOZERS

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
824H		525,000	467,500	410,000	367,500	330,000	300,000	270,000	
834H		715,000	630,000	555,000	505,000	457,500	415,000	377,500	
844H		840,000	745,000	685,000	630,000	580,000	525,000	477,500	

SKID-STEER LOADERS

BOBCAT

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
S70		16,500	14,500	13,000	11,750				
S100		19,250	16,500	14,000	13,000	12,000			
S130		23,000	21,500	20,250	17,250	16,750	15,750	15,250	14,750
S150		24,250	22,500	21,250	18,000	17,500	16,500	15,750	15,250
S160		25,000	23,000	21,750	18,750	17,750	16,750	16,000	15,500
S185		28,000	25,500	24,250	21,750	20,500	19,500	18,750	17,500
S205		29,000	27,250	24,500	23,000	21,750	20,750	19,500	
S250		33,250	29,500	26,750	25,250	23,750	22,500	21,500	20,500
A300		40,000	36,250	31,250	29,250	27,250	25,500	23,500	22,500
S300		34,500	30,750	28,250	26,500	25,000	23,500	22,500	21,500
S330		38,500	35,000	30,750	27,000	23,750			
S630		31,750	28,500	25,500					
S650		32,750	29,500	26,750					

CASE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
410 S3		24,750	22,000	19,500	17,250				
420 S3		26,500	24,250	22,250	20,500				
430 S3		28,000	25,250	23,250	21,500				
440 S3		30,250	27,500	25,000	22,750				
445 S3		31,250	28,500	26,000	23,750				
450 S3		32,000	29,250	26,750	24,500				
465 S3		35,000	31,500	28,500	25,750				

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
216B III	31,804	27,500	25,000						
226B III	34,008	30,000	26,500						
232B II		26,750	24,750	23,000	21,500				
236B III	38,193	31,500	28,500						
242B III	38,978	32,000	29,000						
252B III	42,553	36,000	32,000						
262C	43,595	36,500	32,500	30,250	29,250	28,000			
272C	50,145	39,500	33,500	31,500	30,000	28,000			

DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
313		19,750	18,000	16,000	14,250				
315		21,500	19,750	18,000	16,250				
318D		29,000	25,500						
320D		30,500	27,500						
326D		35,000	32,000						
328D		37,500	34,000						
332D		41,000	36,000						

GEHL

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
1640E		19,000	16,000						
3640E		21,250	18,750	16,500	14,750	13,000	11,500		
4240E		23,000	21,250	19,500	18,000	16,500	14,750		
4640E T		27,250	24,750	22,250	19,750	18,000	16,500		

SKID-STEER LOADERS CONT.

GEHL

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
5640E T		33,750	28,000	24,500	21,250	19,250	17,500		
6640E		37,500	32,250	28,000	24,250	21,000	18,250		

JCB

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
160 S2	29,837	26,500	22,750	20,750	18,750				
170 S2	31,672	28,250	24,250	21,750	20,500				
180 S2	33,479	31,750	26,000	23,500	21,500				
190 S2		33,000	27,500	24,500	23,000				
1110 S2		35,000	30,000	26,000	24,250				

KOMATSU

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
SK815-5		24,500	22,750	21,500	20,250	18,750	16,750	15,500	13,750
SK820-5		27,250	25,000	23,000	21,250	19,750	17,750	16,750	15,000
SK1020-5		31,250	29,000	26,250	23,750	21,250	19,750	19,000	18,000
SK1026-5		32,750	30,250	27,500	25,000	22,750	20,750	18,750	

MUSTANG

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
2012		19,000	16,000						
2026		23,250	20,750	18,000	16,000	14,500	12,750		
2041		25,250	23,250	21,500	19,750	18,000	16,500		
2044		28,250	24,500	21,250	18,000	17,000	16,000	15,000	13,750
2054		30,750	26,250	23,750	21,500	20,250	18,750	17,500	16,000
2066		37,000	30,750	27,000	23,250	21,250	18,750	16,500	
2076		40,500	32,500	28,500	24,750	22,250	19,750	17,750	
2086		41,000	35,250	30,750	27,250	23,000	19,500	16,500	
2109		51,000	46,000	41,000	37,500	34,000	30,750	28,000	25,250
2700V		47,839	47,839						

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
L150		21,250	20,250	18,750	17,250	16,500	15,500		
L160		22,500	21,250	19,750	18,500	17,000	16,250		
L170		24,250	22,500	21,000	19,500	18,000	17,250		
L175		26,500	24,250	22,500	20,750	19,000			
L180		28,750	26,000	23,500	21,750	20,750	19,500		
L185		31,000	27,500	25,250	24,250	23,000	22,000		
L190		34,000	30,000	27,500	26,000	24,750	23,500		

SKID-STEER LOADERS cont.

THOMAS

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
85		16,500	14,500	13,500	12,250	11,500	9,250	7,750	7,000
105		20,500	18,000	14,500	13,500	12,000	10,250	8,750	7,500
153		23,500	21,250	18,000	16,500	13,250	11,500	10,500	9,000
185		29,000	25,750	24,000	20,750				
250		30,500	26,750	25,000	21,750	20,500	17,500	16,500	15,250
255		32,500	28,250	26,250	23,250	21,500	18,750	17,500	16,500

VOLVO

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
MC60B	31,471	29,250	26,500	23,500	21,250	19,000	17,000		
MC70B	33,058	30,500	27,250	24,250	21,750	19,500	17,500		
MC80B	35,194	31,750	28,500	25,000	22,500	20,250	18,000		
MC90B	37,260	33,250	30,000	26,500	23,500	21,250	19,250		
MC110B	42,257	37,000	32,500	29,250	26,250	23,250	20,750		

SKID-STEER LOADERS OPTIONS AND EXTRAS

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 1 (TO 700 LBS)				
BACKHOE	5,750	4,000	4,000	2,000
AUGER	1,500	1,000	1,000	500

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 2 (701-975 LBS')				
BACKHOE	5,750	4,000	4,000	2,000
AUGER	1,800	1,000	1,000	500

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 3 (976-1250 LBS)				
HAMMER	5,500	4,000	4,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 4 (1251-1350 LBS)				
EROPS	2,378	2,000	2,000	1,000
BACKHOE	5,750	4,000	4,000	2,000
AUGER	2,000	1,000	1,000	500
HAMMER	7,750	5,000	5,000	2,000
GRAPPLE	3,100	2,000	2,000	1,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 5 (1351-1600 LBS)				
EROPS	1,815	2,000	2,000	1,000
BACKHOE	8,000	5,000	5,000	2,000
AUGER	1,900	1,000	1,000	500
HAMMER	8,000	5,000	5,000	2,000
GRAPPLE	2,900	2,000	2,000	1,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 6 (1601-1750 LBS)				
EROPS	1,300	2,000	2,000	1,000
BACKHOE	8,250	5,000	5,000	2,000
AUGER	1,900	1,000	1,000	500
HAMMER	8,250	5,000	5,000	2,000
GRAPPLE	2,900	2,000	2,000	1,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 7 (1751-2200 LBS)				
EROPS	2,400	2,000	2,000	1,000
BACKHOE	8,500	5,000	5,000	2,000
AUGER	2,200	1,000	1,000	500
HAMMER	9,250	6,000	6,000	4,000
GRAPPLE	3,200	2,000	2,000	1,000

TRENCHERS

ASTEC

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
M-SNEAK D		27,750	25,500	23,250	21,500				
RT60		8,250	6,250	5,750	5,500	5,000	4,600	4,200	3,800
TF300B		14,000	11,500	9,500	8,500	7,500	6,250	5,750	5,250
RT360		23,000	20,750	19,250	17,250	15,500	13,500	10,500	8,500
RT460		29,750	26,250	24,000	21,250	17,750	14,250	12,000	10,250
RT560		32,750	28,500	25,750	22,750	20,000	17,250	15,000	13,000
RT960		52,500	47,000	43,000	39,000	34,250	27,750	21,000	16,750

CLEVELAND

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
246FD		230,000	210,000	185,000	165,000	130,000	120,000	110,000	105,000
400WHD		380,000	340,000	310,000	270,000	240,000	220,000	200,000	175,000
7036		205,000	180,000	160,000	125,000	115,000	110,000	100,000	92,500
7036HD		215,000	195,000	170,000	155,000	125,000	115,000	110,000	105,000
7648		320,000	285,000	260,000	225,000	205,000	180,000	165,000	130,000
8700		280,000	255,000	220,000	200,000	175,000	160,000	125,000	115,000
9624		170,000	155,000	120,000	110,000	105,000	97,500	82,500	75,000
9600-S		205,000	180,000	165,000	130,000	120,000	110,000	100,000	92,500
9624		170,000	155,000	120,000	110,000	105,000	97,500	82,500	75,000

DITCH WITCH

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
RT55		47,750	42,500	36,500	30,500	23,000	17,250	13,250	10,000
RT95		56,500	51,000	45,250	39,000	33,750	30,000	26,750	24,000
RT115		65,000	59,000	54,500	50,000	46,750	42,500	39,000	35,750
100 SX		6,500	6,000	5,750	5,500	4,900	4,500	4,200	3,700
255 SX		14,500	13,500	11,500	10,750	9,750	9,000	8,250	6,250
1030		6,500	5,750	4,500	4,300	3,700	3,500	3,300	3,000
1230		6,750	6,000	4,900	4,400	3,800	3,600	3,400	3,000
1330		7,500	6,500	5,750	4,500	4,100	3,400	2,900	2,500

VERMEER

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
RT450		27,750	24,250	20,250	17,250	15,500	13,500	11,500	10,000
T555 COM3		282,500	230,000	195,000	172,500	147,500	120,000	102,500	95,000
T655 COM3		390,000	370,000	347,500	290,000	242,500	205,000	167,500	137,500
T755 COM3		462,500	410,000	362,500	300,000	252,500	215,000	185,000	
RT950		67,000	59,000	53,500	45,250	36,500	29,500	23,750	

TRENCHERS OPTIONS AND EXTRAS

CRAWLER MOUNTED

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 1 (TO 39 HP)				
BORING ATTACHMENT	2,400	1,500	1,500	1,000

WHEEL MOUNTED

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 1 (TO 39 HP)				
BACKHOE	7,750	5,000	5,000	3,000
BORING ATTACHMENT	2,200	2,000	2,000	1,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 2 (40-59 HP)				
BACKHOE	5,000	5,000	5,000	3,000
BORING ATTACHMENT	1,900	2,000	2,000	1,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 3 (60-75 HP)				
BACKHOE	9,250	5,000	5,000	3,000
BORING ATTACHMENT	2,600	2,000	2,000	1,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 4 (76-130 HP)				
BACKHOE	11,250	6,000	6,000	4,000
BORING ATTACHMENT	2,900	2,000	2,000	1,000

WHEEL LOADERS

CASE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
21E		62,000	56,500	48,250	40,750	36,500	32,750	31,500	
121E		64,000	58,000	50,500	43,750	38,000			
321E		82,500	72,500	65,000	56,500	47,000	42,000	37,000	
521E		115,000	97,500	81,250	68,000				
521E XT		125,000	102,500	88,750	76,250				
621E		145,000	132,500	112,500	100,000	82,500			
621E XT		150,000	132,500	122,500	110,000	97,500			
721E		175,000	157,500	145,000	122,500	107,500	92,500		
821E		215,000	195,000	162,500	137,500	115,000	97,500		
921E		300,000	257,500	225,000	175,000	125,000			
1221E		325,000	282,500	252,500					

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
IT14G		110,000	93,750	82,500	77,500	70,000	58,500	51,500	49,250
IT38H	242,862	225,000	195,000	175,000	160,000				
IT62H	303,147	275,000	252,500	225,000	190,000	167,500	150,000	135,000	
414E	69,585	49,000	44,500	40,000	36,250	32,250			
904H	62,718	60,000	55,500	53,500					
908H		90,000	80,000	71,500	63,500				
914G	119,092	107,500	87,500	77,500	69,000	62,500	53,000	47,500	45,000
924HZ	153,355	140,000	125,000	110,000	93,750	82,500			
930H	187,183	175,000	155,000	147,500	127,500	112,500			
950H	252,408	240,000	220,000	200,000	180,000	167,500	137,500	125,000	
966H	378,429	355,000	325,000	287,500	242,500	217,500	185,000	160,000	
980H	516,955	475,000	425,000	380,000	332,500	305,000	252,500	212,500	195,000
988H	900,315	865,000	790,000	700,000	605,000	510,000	420,000	340,000	
990H	1,427,484	1,035,000	955,000	865,000	760,000	690,000	620,000	550,000	490,000
992K	1,945,202	1,600,000	1,475,000	1,335,000	1,130,000				
993K		2,415,000	2,115,000	1,930,000	1,765,000				

DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
210LJ		48,500	43,750	39,250	35,250				
244J		69,500	61,000	55,000	50,500	45,500	41,000	37,000	
304J		76,250	69,500	63,500	57,500	51,500	47,500	45,000	
344J		105,000	90,000	82,500	74,500	67,000	58,000		
444K		140,000	130,000	110,000					
524K		150,000	140,000	117,500					
624K		210,000	180,000	155,000					
644K		255,000	215,000	180,000					
724K		280,000	230,000	190,000					
744K		365,000	300,000	250,000					
844K		420,000	355,000	297,500					

DOOSAN

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
DL160		77,500	71,500	65,000	59,500	52,000			
DL200		110,000	91,250	78,750	68,000	58,500			
DL250		132,500	110,000	96,250	85,000	75,000			

WHEEL LOADERS CONT.

DOOSAN

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
DL300		182,500	165,000	132,500	105,000	90,000	75,000		
DL500		275,000	192,500	155,000	130,000	115,000			

GEHL

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
AWS36		54,500	49,500	45,000	41,000				
AWS46		62,500	56,000	49,250	43,250				
140		28,840							
340		36,694							
540		46,674							

HYUNDAI

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
HL730-9		115,000	95,000						
HL730TM-9		117,500	97,500						
HL740-9		122,500	105,000						
HL740TM-9		135,000	105,000						
HL757-9		155,000	135,000						
HL757TM-9		160,000	140,000						
HL760-9		190,000	160,000						
HL770-9		240,000	185,000						
HL-780-9		340,000	305,000						

JCB

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
2CX		44,000	39,500	34,500	31,000	28,250	25,750		
3C LL	66,056	44,250	38,500	33,250	28,500	24,500			
409B	89,066	72,500	60,500	50,000					
411HT	121,224	85,000	78,750	72,500	66,000	60,500	51,500	44,000	37,500
416HT	136,204	98,750	85,000	77,500	68,000	62,500	57,000	52,500	47,500
436HT	194,847	160,000	120,000	107,500	96,250	87,500	81,250	75,000	70,500
456HT	271,456	192,500	170,000	132,500	115,000	107,500	96,250	85,000	76,250

KAWASAKI

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
50Z V		115,000	102,500	85,000	69,500	61,000	55,000	49,750	45,000
60ZV-2		110,000	100,000	87,500	77,500				
65ZV-2		150,000	125,000	102,500	87,500				
65TMV-2		155,000	125,000	105,000	87,500				
70ZV-2		160,000	132,500	120,000	110,000	100,000			
85ZV-2		200,000	175,000	150,000	130,000	110,000			

KOMATSU

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
WA50-6		47,250	41,250	36,000					
WA65-5		54,500	49,500	45,750	42,250	39,250	38,000	36,500	
WA70-6		57,000	52,500						

WHEEL LOADERS cont.

KOMATSU

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
WA100M-6		68,000	62,000						
WA150-6		85,000	77,500	69,500					
WA200-6		115,000	102,500	91,250	81,250				
WA250-6		155,000	127,500	107,500	91,250				
WA320-6		170,000	142,500	127,500	105,000				
WA380-6		215,000	175,000	155,000	132,500	115,000	100,000		
WA470-6		312,500	265,000	235,000	195,000	175,000			
WA600-6		585,000	457,500	402,500	340,000	265,000	205,000		
WA700-3		815,000	695,000	615,000	525,000	472,500	430,000	380,000	330,000

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
W50BTC		65,000	61,500	55,000					
U80B		38,500	35,500	33,000	30,000				
W80B TC		75,000	70,000	66,000					
W110BTC		127,500	110,000	96,250	83,750				
W130BTC		170,000	142,500	127,500	112,500				
W170BTC		182,500	160,000	137,500	127,500	115,000	100,000		
W190B		197,500	175,000	142,500	127,500	115,000	100,000		

TEREX

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
TL65		45,750	41,000	37,500	34,500	31,500			
TL80		50,500	43,500	40,250	37,000	34,250			
TL100		56,500	48,750	43,500	38,750	34,750			
TL160		68,500	62,000	58,000	53,500	48,000			
TL210		120,000	102,500	88,750	78,750	69,500			
TL260		132,500	115,000	97,500	83,750	72,500			

VOLVO

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
L20F	78,258	60,000	53,000						
L25F	84,486	65,000	58,500						
L30B	88,405	68,500	60,000	55,500	49,500	44,000	39,500	37,000	34,750
L40B	112,129	83,750	76,250	66,500	60,000	55,500	49,750	44,000	40,500
L60F	186,848	140,000	127,500	115,000	105,000	95,000			
L90F	221,165	170,000	155,000	140,000	130,000	120,000			
L110F	282,255	225,000	200,000	170,000	150,000				
L150F	403,794	325,000	275,000	225,000	195,000				
L220F	526,122	415,000	357,500	310,000	250,000				
L350F	877,129	575,000	475,000	390,000	325,000	250,000			

WHEEL LOADERS OPTIONS & EXTRAS

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 1 (TO 39 HP)				
BACKHOE	6,000	3,000	3,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 2 (40-59 HP)				
EROPS	4,846	4,000	4,000	2,000
BACKHOE	16,250	10,000	10,000	4,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 3 (60-69 HP)				
EROPS	5,358	4,000	4,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 4 (70-79 HP)				
EROPS	3,970	4,000	4,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 5 (80-99 HP)				
EROPS	5,963	4,000	4,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 6 (100-109 HP)				
EROPS	8,757	4,000	4,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 7 (110-119 HP)				
EROPS	4,361	4,000	4,000	2,000
LIFT BOOM	11,000	6,000	6,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 8 (120-134 HP)				
EROPS	5,630	4,000	4,000	2,000
LIFT BOOM	5,250	6,000	6,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 9 (135-149 HP)				
EROPS	7,710	4,000	4,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 10 (150-174 HP)				
EROPS	4,293	4,000	4,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 11 (175-199 HP)				
EROPS	4,389	4,000	4,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 12 (200-224 HP)				
LIFT BOOM	8,750	6,000	6,000	2,000

LIFTING EQUIPMENT
AERIAL LIFTS

GENIE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
GS1530		8,000	7,000	6,000	5,500	4,900	4,700	3,800	3,400
GS2046		10,000	9,000	8,250	7,000	6,000	5,500	4,900	4,700
GS3246		15,500	14,000	12,000	10,750	9,750	8,500	7,500	6,500
GS3268RT		24,750	21,000	18,500	16,500	15,500	14,000	12,250	11,500
GS3390RT		35,000	29,750	25,750	22,500	19,750	17,250		
GS5390RT		42,750	36,750	32,000	29,000	27,250	25,500	23,000	21,000
S40		41,500	38,000	35,250	32,000	29,250	26,250	23,750	21,000
S60		64,000	60,000	54,500	49,000	46,000	42,000	38,750	35,250
S80		95,000	81,250	75,000	68,500	64,000	60,000	54,500	48,250
S100		125,000	115,000	110,000	95,000	88,750	77,500	73,500	66,000
S120		147,500	137,500	125,000	120,000	110,000	105,000	95,000	88,750
Z-30/20N		32,000	29,250	26,000	23,750	21,000	19,250	17,250	15,500
Z-34/22N		30,500	27,250	24,750	22,250	20,000	17,750	15,750	14,000
Z-45/25J DC		37,250	34,250	31,000	27,500	25,000	22,500	20,250	18,000
Z-60/34		63,000	58,000	52,500	47,250	44,000	40,250	36,750	33,250

GROVE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
A60J		44,000	41,000	37,250	34,250	31,000	27,500	24,500	22,000
A80J		69,000	64,000	57,500	52,500	48,500	44,000	41,000	37,250
A125J		130,000	117,500	112,500	102,500	97,500	82,500	77,500	70,000
T80		62,000	56,500	51,000	47,500	43,000	38,750	34,500	31,000
T86J		67,000	62,000	56,500	51,000	46,500	41,750	38,000	34,250

JLG

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
E300AJ	68,660	68,660	66,340	66,340	61,710	60,500	60,500	56,500	55,000
E300AJP	72,295	31,750	28,500	25,250	22,750	20,250	18,500	16,500	14,750
E400A		31,000	28,250	25,000	22,500	20,000	18,250	16,250	14,500
E450A	74,900	33,000	29,500	26,500	23,750	21,500	19,250	17,250	15,500
E600J		56,000	51,500	47,000	43,500	39,500	36,250	33,250	
M400A		35,000	31,750	28,500	25,250	22,750	20,250	18,250	16,250
M450A	84,550	36,500	33,000	29,750	26,750	24,250	22,250	20,250	18,500
M600J	138,795	59,500	55,000	49,750	44,750	40,250	36,250	32,000	29,000
150HAX	406,835	175,000	165,000	160,000	155,000	137,500	120,000	105,000	93,750
400S	91,795	41,250	37,500	33,750	30,250	27,250	24,500	21,750	19,500
450A II	86,530	38,750	35,000	31,750	28,500	25,250	22,750	20,250	18,250
600A	132,700	58,500	54,500	49,750	45,750	40,750	36,500	32,000	29,000
600S	142,500	64,000	58,500	54,500	49,000	44,000	39,250	35,000	31,000
740AJ	245,240	110,000	98,750	87,500	82,500	77,500	71,500	65,000	59,000
800A	203,620	82,500	81,250	73,500	66,000	58,500	54,500	48,250	43,500
1200SJP	326,610	142,500	132,500	120,000	115,000	110,000	105,000	98,750	93,750
3369LE	53,520	22,000	20,000	18,250	16,000	13,500	11,750	10,500	9,000
4394RT	80,480	32,500	29,250	24,750	21,500	18,250	14,750	12,500	10,250

LIFTING EQUIPMENT
AERIAL LIFTS CONT.

SKYJACK

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
3220		9,000	8,000	7,500	6,250	5,000	4,200	4,000	3,700
4620		9,500	8,250	8,000	6,750	5,750	4,500	4,200	4,000
6826		13,250	12,000	10,500	9,500	8,250	7,500	6,500	5,750
7135		27,000	22,350	21,250	19,000	17,000	15,500		
8841		32,500	28,500	26,000	23,000	20,750	18,750	16,500	13,250
9250		44,250	40,000	35,250	31,750	27,750	24,750	21,750	19,500

SNORKEL

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
AB 50J		35,500	32,000	28,500	25,250	22,750	19,500	17,750	15,750
S2033		6,500	5,750	4,900	4,200	3,900	3,400	3,100	2,800
S2646		7,750	7,000	6,250	5,500	4,500	3,800	3,200	
TB42		35,750	32,000	28,750	25,250	22,500	20,000	18,000	16,500
TB50		41,750	38,000	34,250	31,000	27,250	24,250	21,750	19,000
TB60		51,000	45,750	41,500	36,750	33,250	29,750	27,000	23,500
TB80		70,000	63,000	56,500	51,000	45,750	41,500	36,750	32,250
TB120		102,500	92,500	82,500	77,500	70,000	63,000	56,500	50,000
UNO41		32,750	29,500	26,500	23,500	21,000	18,750	16,750	14,500

CRANES FOR TRUCK MOUNTING

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
4 TON		9,250	8,000	7,500	6,500	5,500	4,900	4,400	4,200
4.5 TON		17,250	15,500	13,750	12,000	10,250	9,000	7,750	7,500
5 TON		25,500	23,000	18,500	16,500	14,500	12,250	10,500	9,500
6 TON		28,250	25,500	22,500	20,250	16,500	15,000	12,000	10,500
7 TON		25,500	22,250	19,750	17,250	15,000	13,250	11,750	10,000
8 TON		34,000	29,500	24,750	22,250	19,250	16,500	14,250	12,250
9.5 TON		34,250	27,000	24,250	21,000	18,750	16,250	14,750	12,250
10 TON		36,500	32,000	26,500	23,750	20,250	17,250	15,000	13,500
12.5 TON		38,250	33,000	28,750	24,750	21,000	18,500	16,000	14,500
14 TON		41,500	34,750	30,500	26,000	22,500	19,750	17,250	16,000
16.5 TON		46,500	39,500	34,750	29,750	26,000	23,000	20,250	18,500
21 TON		64,000	56,500	47,500	40,500	35,750	31,000	26,500	23,750
26 TON		76,250	66,000	57,500	51,000	45,000	39,500	34,000	31,500

HYDRAULIC CRANES

BRODERSON

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
IC-20-1G		47,500	42,500	38,250	34,250	30,750	27,250	24,250	
IC-25-A		45,500	42,000	37,500	33,500	30,000	26,750	24,000	
IC-40-2A		68,500	62,000	56,500	52,000	48,250	44,750		
IC-80-2G		92,500	86,250	78,750	72,500	67,000	61,000	54,500	49,000
IC-200-2F		110,000	100,000	92,500	86,250	77,500	70,500	64,000	58,500
IC-250-3B		142,500	132,500	115,000	105,000	95,000	85,000		
RT-300-2C		157,500	137,500	125,000	115,000	110,000	105,000	100,000	

GROVE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
GMK2035E		382,500	357,500	342,500	325,000	310,000	295,000		
GMK3055 1		580,000	520,000	467,500	452,500	435,000	420,000	405,000	
GMK4100B		905,000	840,000	790,000	755,000	715,000	685,000	660,000	630,000
GMK5165		1,300,000	1,250,000	1,185,000	1,125,000	1,080,000	1,030,000	980,000	
GMK5275		1,890,000	1,670,000	1,585,000	1,525,000	1,470,000	1,395,000	1,325,000	1,260,000
GMK6350		2,480,000	2,330,000	2,245,000	2,110,000	2,025,000	1,890,000	1,775,000	1,670,000
RT540E		305,000	290,000	267,500	252,500	242,500	232,500		
RT700E		410,000	395,000	377,500	357,500	342,500	325,000	310,000	295,000
RT890E		695,000	670,000	640,000	610,000	580,000	535,000	505,000	475,000
RT9130E		985,000	860,000	830,000	790,000	765,000	745,000	705,000	685,000
TMS700E		492,500	467,500	447,500	415,000	382,500	357,500	335,000	315,000

LINK BELT

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
ATC3250		2,100,000	1,930,000	1,795,000	1,670,000	1,555,000			
HTC8640SL		400,000	352,500	315,000	277,500	247,500	220,000		
HTC8660 II		415,000	377,500	347,500	325,000	305,000	282,500	265,000	
HTC8690		765,000	735,000	705,000	670,000	630,000	590,000	555,000	525,000
RTC8030 II		230,000	215,000	205,000	190,000	177,500	167,500	157,500	147,500
RTC8050 II		347,500	330,000	310,000	290,000	272,500	252,500	237,500	220,000
RTC8090 II		650,000	610,000	565,000	535,000	505,000			
RT80100 II		840,000	790,000	755,000	705,000	695,000	660,000	640,000	620,000

SHUTTLELIFT

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
3330FL		85,000	77,500	71,000	65,000	61,000	55,500	51,000	41,000
3340B		107,500	97,500	90,000	82,500	76,250	72,000	67,000	59,500
5560B		160,000	150,000	130,000	117,500	107,500	102,500	95,000	82,500

TADANO

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
ATF65G 4		750,000	710,000	670,000	630,000	585,000	545,000	510,000	
ATF80 4		856,000	825,000	785,000	750,000	720,000	700,000	680,000	
ATF110G 5		1,050,000	980,000	935,000	885,000	835,000	785,000	735,000	
GR600XL 1		630,000	565,000	515,000	475,000	435,000			
TT300XL		350,000	282,500	237,500	195,000	162,500			

HYDRAULIC CRANES CONT.

TEREX

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
AC30CITY		405,000	347,500	315,000	295,000	267,500	247,500	227,500	
AC40CITY		535,000	482,500	430,000	415,000	395,000	372,500	352,500	
AC80-2		745,000	705,000	670,000	620,000	590,000	545,000	510,000	475,000
AC120-1		850,000	800,000	765,000	715,000	685,000	650,000	620,000	590,000
AC140		1,125,000	1,040,000	945,000	880,000	810,000	735,000	670,000	615,000
AC200-1		1,700,000	1,575,000	1,525,000	1,440,000	1,395,000	1,345,000	1,300,000	1,260,000
AC250-1		1,795,000	1,615,000	1,555,000	1,470,000	1,420,000	1,375,000	1,335,000	1,290,000
AC350		2,425,000	2,245,000	2,155,000	2,025,000	1,930,000	1,850,000	1,765,000	1,685,000
CD225		120,000	115,000	110,000	100,000	88,750	83,750	78,750	71,500
RT335		205,000	195,000	172,500	157,500	152,500	147,500	142,500	137,500
RT555-1		320,000	295,000	267,500	237,500	205,000	177,500	155,000	
RT775		430,000	410,000	382,500	362,500	347,500	325,000	305,000	
RT1000		650,000	610,000	590,000	555,000	525,000	495,000		
T 340 1		257,500	242,500	230,000	215,000	205,000	200,000	195,000	190,000
T 550 1		447,500	430,000	405,000	382,500	367,500	357,500	347,500	
T 775		565,000	520,000	482,500	467,500	440,000	415,000	387,500	365,000

ROUGH TERRIAN HYDRAULIC CRANES OPTIONS & EXTRAS

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 2 (10.0-16.9 MTONS)				
HOIST	16,250	8,250	6,500	4,400

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 3 (17.0-24.9 MTONS)				
HOIST	17,500	11,250	9,500	7,500

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 4 (25.0-29.9 MTONS)				
HOIST	16,250	12,000	9,250	7,750

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 5 (30.0-34.9 MTONS)				
HOIST	18,000	11,000	10,250	7,750

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 6 (35.0-39.9 MTONS)				
HOIST	18,750	15,250	12,250	9,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 7 (40.0-49.9 MTONS)				
HOIST	18,250	15,250	11,750	8,750
FLY BOOM EXTENSION	13,198	12,000	9,250	7,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 8 (50.0-68.9 MTONS)				
HOIST	19,750	15,500	12,250	11,000
FLY BOOM EXTENSION	13,198	12,000	9,500	8,750

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 10 (81.1-110.9 MTONS)				
HOIST	25,000	20,000	16,000	12,500

LATTICE BOOM CRANES

LINK BELT

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
108HY 5		377,500	357,500	342,500	325,000	300,000	277,500	262,500	247,500
348HS		2,070,000	1,795,000	1,670,000	1,500,000	1,345,000	1,210,000	1,080,000	970,000
HC238H II		945,000	905,000	870,000	850,000	810,000	775,000	755,000	715,000
HC278H II		1,575,000	1,535,000	1,490,000	1,450,000	1,395,000	1,365,000	1,315,000	1,260,000
LS238H		905,000	850,000	820,000	775,000	745,000	715,000	695,000	670,000
LS248H II		1,345,000	1,230,000	1,125,000	985,000	905,000	870,000	840,000	810,000
LS278H		1,930,000	1,615,000	1,490,000	1,345,000	1,260,000	1,175,000	1,125,000	1,070,000
LS308H II		790,000	755,000	725,000	695,000	670,000	640,000	600,000	580,000

MANITOWOC

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
111		670,000	650,000	600,000	555,000	525,000	500,000	472,500	447,500
222		755,000	725,000	695,000	650,000	610,000	565,000	535,000	505,000
555		1,050,000	945,000	905,000	870,000	840,000	810,000	775,000	745,000
777T		1,105,000	1,060,000	1,030,000	975,000	945,000	905,000	870,000	850,000
1015		945,000	905,000	860,000	830,000	790,000	755,000	725,000	705,000
2250T		1,805,000	1,710,000	1,660,000	1,595,000	1,525,000	1,490,000	1,440,000	1,375,000
5000		352,500	342,500	325,000	310,000	272,500	247,500	215,000	187,500
8000		705,000	670,000	620,000	580,000	545,000	520,000	487,500	457,500
10000		790,000	745,000	705,000	670,000	630,000	590,000	545,000	510,000
12000		860,000	820,000	800,000	775,000	735,000	705,000	695,000	670,000

TEREX

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
HC50		462,500	442,500	407,500	375,000	350,000	320,000	297,500	282,500
HC60		475,000	447,500	417,500	387,500	360,000	330,000	310,000	292,500
HC80		535,000	510,000	475,000	447,500	432,500	417,500	402,500	392,500
HC110		630,000	595,000	565,000	535,000	515,000	500,000	485,000	462,500
HC165		1,195,000	1,060,000	970,000	885,000	795,000	710,000	640,000	575,000
HC275		1,760,000	1,235,000	1,130,000	1,020,000	955,000	895,000	865,000	825,000

LATTICE BOOM CRANES OPTIONS & EXTRAS

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 4 (41.0-45.9 MTONS)				
THRID DRUM	24,750	13,000	10,250	8,250
10' BOOM	3,500	2,600	2,100	1,600
20' BOOM	4,825	3,200	2,500	2,000
40' BOOM	7,030	4,900	3,900	3,100

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 8 (68.0-80.9 MTONS)				
THRID DRUM	27,500	21,250	16,750	14,000
10' BOOM	5,542	4,300	3,400	2,900
20' BOOM	6,930	5,250	4,100	3,400
30' BOOM	8,189	6,500	5,250	4,300

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 10 (108.0-149.9 MTONS)				
THRID DRUM	27,000	17,750	16,250	14,250
10' BOOM	4,215	3,100	2,800	2,500
20' BOOM	4,240	3,700	3,300	3,000
30' BOOM	10,840	8,000	7,250	6,500

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 11 (150.0-200.9 MTONS)				
THRID DRUM	36,000	18,250	16,250	14,500
10' BOOM	6,243	3,300	3,000	2,600
20' BOOM	9,216	4,900	4,400	3,900
30' BOOM	15,330	10,000	9,000	8,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 12 (201.0 MTONS OVER)				
THRID DRUM	44,250	21,250	19,750	17,500
10' BOOM	6,450	3,300	3,100	2,800
20' BOOM	10,442	5,500	5,250	4,600
30' BOOM	23,750	14,500	13,500	12,000

ROUGH TERRAIN LIFT TRUCKS

BOBCAT

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
V518		49,250	44,750	40,250	36,500	32,750	29,500	26,500	23,750
V638		66,500	61,000	54,500	49,000	44,000	39,500		
V723		58,000	51,500	47,250	42,500	38,250	34,750	31,250	

CASE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
585G		40,250	36,250	32,250	29,250	25,500	23,000	20,500	18,250
586G		42,250	38,000	34,000	31,000	27,750	25,000	22,250	20,500
588G		44,750	40,250	35,750	32,000	29,250	25,500	23,000	20,500

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
TH220B		46,250	41,750	37,750	33,500	30,500	27,750	25,250	23,000
TH330B		49,750	44,500	40,250	36,500	32,750	29,250	26,500	24,000
TL642		72,000	65,000	58,500	53,500	48,750	44,500		
TL943		81,250	74,500	67,500	61,500	56,500	52,000		
TL1255		115,000	107,500	98,750	92,500	83,750	76,250		

DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
3200		47,000	42,500	38,000	34,750	31,500	28,250	25,750	23,250
3400		50,000	45,000	40,500	36,500	32,750	29,750	27,000	24,750

GEHL

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
CT5-16		37,500	34,250	30,500	27,500	25,000	22,250	20,000	
CT5-16 TUR		41,500	37,500	33,750	30,250	27,250	24,500	21,750	
CT6-18 TUR		45,250	40,500	36,500	32,750	29,500	26,250	23,500	
CT7-23 TUR		52,500	47,750	43,000	39,000	35,500	32,250	29,500	
DL6		74,500	69,000	64,500	59,000	53,500	48,500	43,750	40,000
DL10		88,750	82,500	78,750	73,500	67,500	61,500	56,500	52,000
RS5		58,000	53,000	48,500	44,750	41,000	37,500	34,750	32,000
RS6		66,000	60,500	55,500	51,500	47,750	44,250	41,500	38,750
RS8		73,500	68,500	64,000	59,500	55,000	51,500	48,000	44,750

GENIE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
GTH-636		50,500	45,000	40,750	37,000	33,500	30,500	27,500	
GTH-644		53,000	48,500	44,500	40,500	37,000	33,750	30,750	
GTH-844		56,000	52,500	47,500	43,750	40,000	36,500	33,500	
TGH1048		69,500	64,000	58,500	53,500	49,000	44,500	40,250	
GTH1056		77,500	71,000	65,000	62,000	58,000	55,000	52,500	
GTH5519		37,500	34,000	31,000	28,000	25,500	23,000	21,000	
GTH6622		45,250	41,500	37,500	33,500	30,000	26,500	23,750	
G6-42P		51,000	47,500	43,250	40,000	37,000	34,500	31,500	29,250

GRADALL

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
534D9		57,500	53,500	49,500	44,000	40,500	37,750	34,250	31,000
534D10		62,500	58,000	53,500	49,500	45,000	41,500	37,500	33,750
544D10		72,500	69,500	64,000	61,000	57,500	54,000	51,000	

ROUGH TERRAIN LIFT TRUCKS cont.

JCB

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
506C		49,000	44,750	41,000	37,000	33,250	29,250	26,250	23,500
508C		58,500	53,000	48,000	44,250	40,250	36,500	32,750	29,250
520-40		31,500	28,750	26,000	23,500	21,500	19,500	17,750	
527-55		37,500	33,750	30,250	27,250	24,500	21,750	19,500	
531-70		45,500	41,750	38,500	35,250	32,250	29,750		
532		58,500	53,000	47,500	43,000	38,750	35,000	31,250	28,250
541-70T		51,000	47,000	43,500	40,250	37,000	34,250		
550		70,000	64,000	59,000	53,500	48,000	44,250	39,750	36,500
930		44,750	40,000	35,500	31,750	28,250	26,000	23,250	21,250
940		50,500	46,000	41,750	38,250	35,250	32,000	28,500	26,250

JLG

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
G5-18A	82,445	41,000	37,000	33,500	30,500	27,500			
G5-19A		45,250	41,500	37,500	34,500	31,250	28,250		
G6-23A		48,250	44,000	40,750	37,250	34,500	31,750		
G6-42A	117,610	58,000	54,500	49,000	46,000	43,000	40,250	37,500	35,000
G10-55A	167,905	83,750	76,250	71,000	64,500	59,500	54,000	49,000	44,500
G12-55A	183,255	90,000	85,000	80,000	73,500	68,500	63,500	59,000	54,500

LIFTALL

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
L-60		26,000	23,250	21,000	19,000	17,250	15,250	13,750	12,250
L-T-60		27,250	24,500	22,250	19,750	17,750	16,250	14,500	13,000
M-80		31,750	28,000	25,500	23,000	20,750	19,000	17,250	15,750
MT-80		36,000	32,000	28,750	26,000	23,250	20,750	18,750	17,000

LIFTKING

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
LK6M22		24,750	22,250	20,000	18,000	16,250	14,750	12,500	11,750
LK6P44		41,750	37,250	33,500	30,500	26,750	23,750	21,500	19,250
LK10M22		31,250	27,750	25,250	22,500	20,750	18,750	16,500	14,750
LK10P44		44,250	40,250	36,250	32,500	29,750	26,500	23,750	21,500
LK60R		49,500	44,500	40,250	36,000	32,250	29,250	26,500	23,750
LK100R		66,000	59,500	54,000	48,500	43,500	39,500	35,500	32,000
LK641R		54,000	49,000	44,000	39,750	35,750	32,000	29,000	26,000
LK848R		63,500	56,500	51,000	46,250	41,500	37,000	33,500	30,250

MANITOU N.A.

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
M30		40,000	35,750	32,500	29,000	26,500	23,750	21,750	19,500
M50		50,000	45,500	41,250	37,250	33,250	29,750	26,750	24,250
MLT523		57,500	53,000	48,000	43,000	38,250	33,500	30,750	28,000
MLT940L-120		76,250	68,500	64,000	57,500	52,500	47,750	43,250	39,250
MSI50H		61,500	55,000	49,750	44,750	40,750	36,500	32,750	
MT523		46,250	41,750	38,250	34,250	31,500	27,750	25,000	22,500
MT1033 HLT		66,000	61,000	55,500	50,000	44,500	39,500	34,750	31,000
MT1745		95,000	87,500	83,750	76,250	69,500	64,000	58,000	53,000
TMT45		39,500	36,500	33,750	31,250	28,500	26,250		

ROUGH TERRAIN LIFT TRUCKS cont.

MASTERCRAFT

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
AE5112		23,250	21,000	18,750	17,000	15,000	13,500	12,250	11,250
AE6112		24,000	21,750	19,250	17,500	15,750	14,500	13,000	12,000
MC-5115		26,750	24,000	21,750	19,250	17,500	15,750	14,500	13,000
MC-6675		25,500	23,250	21,000	18,750	17,000	15,000	13,500	12,250
MC-10675		31,500	28,000	25,500	23,250	21,000	18,750	17,250	16,000
S-4-P		24,000	21,250	19,250	17,250	15,500	14,000	12,250	11,250
S-12-64B		34,500	31,250	27,500	25,000	22,250	20,000	17,750	15,750

MUSTANG

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
519		39,000	35,250	31,500	28,000	25,000			
642		53,000	48,250	44,750	40,750	37,000	33,250	30,250	27,250
844		63,000	59,000	55,000	50,000	46,000	42,250	38,500	35,250
1155		83,750	77,500	72,000	66,500	61,000	55,000	50,500	46,000

NEW HOLLAND

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
M428		71,500	65,000	59,000	54,000	49,250			
M459		77,500	70,000	64,000	57,500	52,000			

NOBLE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
R40		29,500	26,500	23,750	21,250	19,250	17,250	15,500	14,000
R60		35,500	32,000	29,000	26,000	23,250	21,000	19,000	17,250
R80		37,500	34,000	30,250	27,000	24,250	22,250	19,750	17,750
RC60		31,250	27,500	25,250	23,000	20,500	18,750	17,000	14,750
RT50		27,250	24,750	22,500	20,250	18,750	17,000	15,250	14,000

SKY TRAK

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
6036	108,475	50,000	46,000	42,750	39,000	35,500	31,750	28,750	25,500
6042	116,045	54,000	50,000	45,500	41,500	37,750	34,250	31,250	28,500
10054	164,215	80,000	72,500	69,000	63,000	58,500	53,500	49,000	44,750

UPRIGHT

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
XR636		43,000	38,750	35,000	31,500	28,250	25,750	23,000	20,750
XR641		44,500	40,500	36,500	32,750	29,250	26,750	23,750	21,250
XR841		50,000	45,000	40,500	36,750	33,000	29,500	26,750	24,000

ROUGH TERRAIN LIFT TRUCKS OPTIONS & EXTRAS

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 1 (TO 4,999 LBS)				
2-STAGE MAST	425	900	700	400
3-STAGE MAST	2,858	1,800	1,200	800
ENCLOSED CAB	5,250	2,600	2,000	1,400
SIDESHIFT	2,600	1,300	900	600

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 2 (5,000-5,999 LBS)				
3-STAGE MAST	2,683	1,800	1,200	800
ENCLOSED CAB	5,500	2,700	2,000	1,400
SIDESHIFT	2,600	1,400	900	600

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 3 (6,000-7,999 LBS)				
3-STAGE MAST	2,843	1,800	1,200	800
ENCLOSED CAB	5,000	2,600	2,000	1,300
SIDESHIFT	2,100	1,300	900	600

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 4 (8,000-9,999 LBS)				
3-STAGE MAST	3,756	2,400	1,600	900
ENCLOSED CAB	5,250	2,700	2,000	1,400
SIDESHIFT	2,500	1,600	1,000	800

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 5 (10,00-12,999 LBS)				
3-STAGE MAST	4,786	3,400	2,400	1,500
ENCLOSED CAB	4,700	1,800	1,300	900
SIDESHIFT	2,700	1,700	1,100	800

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 6 (13,000-19,999 LBS)				
3-STAGE MAST	8,774	4,600	3,300	2,400
SIDESHIFT	3,300	1,800	1,300	1,100

COMPACTION EQUIPMENT

BEUTHLING

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
B60		6,000	5,250	4,700	4,300	3,900	3,400	3,200	2,800
B105		9,500	8,250	7,000	6,000	5,500	4,600	4,300	
B200		9,500	8,250	7,500	7,000	6,000	5,250	4,600	4,300
B300T		13,500	12,000	10,500	9,500	9,000	7,750	6,250	6,000
B325		10,750	9,500	8,750	8,250	7,000	6,250	5,500	
B400		38,500	34,500	29,750	27,250	24,500	19,250	17,750	16,250

BOMAG

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
BW65H		14,000	11,750	10,750	9,000	7,000	6,500	6,000	5,250
BW90AD-2		24,000	21,250	18,500	16,250	15,250	13,750	13,500	12,750
BW120AD-4		38,500	32,750	27,750	25,000	22,750	21,000	19,250	
BW138AD		44,750	39,500	35,750	30,500	26,750	23,500	21,500	20,250
BW141AD-4		91,250	69,500	60,500	54,500	50,500	46,250	42,250	
BW161AC-4		110,000	96,250	85,000	75,000	64,000	57,000	50,500	50,500
BC572RB-2		305,000	255,000	200,000					
BC672RB-2		315,000	265,000	210,000	165,000	130,000	102,500		

CASE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
DV201		29,250	25,750	23,000	18,750	17,250	16,250	15,250	14,250
DV204		35,000	30,750	26,500	24,500	21,500	20,000	18,500	17,500
SV208D		75,000	70,500	64,000	53,500	49,250	44,250	38,250	33,000
SV212D		97,500	86,250	74,500	64,000	58,000	52,500	46,250	41,000
SV216D		110,000	95,000	88,750	81,250	70,500	64,000	58,000	51,500

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
816F II		472,500	390,000	340,000	320,000	297,500			
825H		560,000	530,000	500,000	457,500	422,500	357,500	325,000	
836H		670,000	570,000	457,500	380,000	330,000	275,000	255,000	
CP-76	218,275	187,500	175,000	162,500	152,500				
CS-56	158,155	145,000	135,000	122,500	107,500				
CP323C	96,302	61,000	55,500	51,000	45,750	41,750	37,500	34,250	31,250
CS423E	112,936	100,000	91,250	75,000	66,500	62,000	55,000	49,250	44,250
CB534D		127,500	102,500	93,750	87,500	78,750	73,500	66,000	60,500
CB564D		165,000	127,500	115,000	102,500	91,250	78,750	69,000	

DYNAPAC

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
CC102		33,250	30,250	27,250	25,000	22,500	20,750	18,750	16,750
CC142		48,500	44,000	39,500	35,750	31,750	25,250	22,750	22,250
CA150D		82,500	69,500	64,000	58,500	52,500	48,500	45,750	42,250
CP221		115,000	102,500	85,000	77,500	70,500	66,000	62,500	59,500
CA250D		115,000	102,500	91,250	81,250	76,250	68,000	64,000	58,500
CP271		127,500	115,000	98,750	91,250	81,250	77,500	71,500	67,000

COMPACTION EQUIPMENT cont.

HAMM

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
GRW15		75,000	67,000	61,000	52,000	46,250	41,250	34,750	28,500
HD8V V		27,250	22,250	18,250	14,750				
HD12VT		38,750	31,000	25,000	20,250				
HD13VV		45,750	36,000	28,500	26,000				
HD70HV		96,250	82,500	68,000	62,500	57,000	52,500	48,750	45,000
HD110K		117,500	100,000	85,000	73,500	65,000	59,500	55,000	50,500
3205		61,500	53,500	47,500	44,750	41,250	38,250	35,250	32,250
3307P		73,500	65,000	60,500	54,000	50,500	46,750	44,000	41,000
3520		127,500	120,000	115,000	105,000	91,250	77,500	66,000	56,000
3520PB		160,000	137,500	127,500	115,000	102,500	87,500	76,250	66,000

HYPAC

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
C330B		43,250	39,250	35,000	32,000	26,250	21,750	16,500	14,000
C340C		50,000	41,750	35,500	32,500	28,750	24,750	22,750	20,000
C560H		110,000	100,000	87,500	77,500				
C754B		41,000	34,750	28,500	25,000	23,000	21,500	20,000	18,750
C784A		147,500	127,500	107,500					
C815D		50,500	46,000	41,750	37,750				
C822D		74,000	63,000	52,000					
C832D		95,000	82,500	75,000	67,500				
C852D		132,500	120,000	110,000	98,750				

JCB

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
VM46D		61,500	51,500	46,500	42,250	36,500	31,500		
VM46PD		64,000	53,500	47,500	42,250	38,000	34,000		
VM75D		76,250	62,500	57,000	52,500	47,500	44,750		
VM132D		115,000	102,500	91,250	77,500	67,000	58,500		
VMT160		27,250	25,250	22,500	20,250	18,250			
VM200D		142,500	127,500	110,000	93,750	85,000	74,000		
VMT260		30,500	26,500	25,000	23,500	21,500			
VMT480		43,750	37,500	33,500	30,250	27,000	25,000		

MAULDIN

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
1450		7,500	7,250	6,500	6,000	5,500	5,000	4,600	4,500
3000		9,000	7,250	7,000	6,500	6,000	5,500	5,000	4,600
4000		9,750	7,500	7,250	7,000	6,500	6,000	5,250	5,000

MULTIQUIP

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
MRH800DS2		12,250	9,750	8,750	7,500	6,500	5,750		
MRH800GS		10,250	8,250	7,000	5,750	5,500	5,250	5,000	4,900
AR-13D		16,000	14,000	13,000	11,250	10,500	9,250	8,250	
R2000H		8,765	5,250	4,800	4,300	3,800	3,600	3,400	3,200

COMPACTION EQUIPMENT cont.

RAMMAX

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
AR12		21,000	19,500	16,750	14,500	12,500			
AR20		23,750	21,000	18,500	16,000	13,750			
P33/24FCR		25,750	22,250	18,750	16,000	13,750	11,750	10,000	
P35K		32,750	28,000	24,750	21,500	17,750	15,000	13,750	12,000
P48K		34,750	30,500	27,250	24,500	19,750	16,500	15,500	14,000

SAKAI

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
R2H2		90,000	73,000	58,000	43,000				
SV201D		65,000	53,000	46,500	40,500	35,250	30,500	26,500	
TW320-1		36,250	33,000	30,000	27,250				
SW330-1		38,500	34,750	31,250	29,500				
SV400D II		87,500	70,500	60,500	55,500				
SV510D III		115,000	98,750	85,000	78,750	73,500			
SW850		110,000	92,500	85,000	75,000	66,000	58,000	53,000	47,500
SW880		120,000	105,000	90,000	80,000				
SW990		155,000	125,000	105,000	95,000				

STONE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
TR24		26,250	23,250	20,500	17,750	15,250	13,750	11,750	10,250
SD43		32,500	28,500	26,000	23,000	21,250	16,250	15,000	13,500
WBR650		13,000	11,000	9,500	7,750	6,750	6,000	5,250	
SD66XC		60,000	51,500	44,750	40,500	36,750			
2500		6,500	5,750	5,500	5,250	4,700	4,200	3,900	3,600
6100		30,250	25,250	22,250	20,500	18,750	17,250		

TEREX

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
1-71HO		5,750	5,250	4,800	4,500	4,200	3,900	3,600	3,300
2-65HO		7,750	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		26,000	23,750	19,750	17,000	15,250	12,750	10,750	9,500
TV1000-1		27,250	25,000	20,500	18,000	16,000	14,000	11,500	10,250
TV1300-1		31,250	28,500	24,250	21,750	19,750	17,250	15,250	13,500
TV1400-1		33,000	30,500	26,000	23,000	20,500	18,500	16,250	15,000

VOLVO

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
PT125R		74,000	65,000	61,000	56,000	51,500			
DD14S	36,336	23,750	21,500	20,000	18,750	17,500			
DD16	41,458	29,500	25,750	22,250	21,500	19,000			
DD29	54,085	40,500	36,250	32,750	29,500	26,500			
DD70	135,004	110,000	91,250	76,250	64,000	56,000			
DD112HF	182,709	127,500	110,000	93,750	80,000	68,000			
DD132HF	214,035	155,000	132,500	120,000	105,000	87,500			
DD138HF	235,417	170,000	142,500	132,500	110,000	90,000			
SD25D	59,765	44,000	37,750	33,500	31,250	29,250			
SD45D	86,992	61,500	53,000	45,750	41,750	38,250			
SD70D		77,500	72,500	66,000	60,500	55,500			

COMPACTION EQUIPMENT cont.

VOLVO

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
SD100D	136,540	105,000	90,000	80,000	72,500	68,000			
SD160F	246,781	155,000	132,500	120,000	107,500	97,500			
SD200F	273,180	187,500	160,000	132,500	120,000	110,000			

WACKER

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
RT56-SC		25,500	21,750	18,000	15,250	12,750	10,750	9,500	8,500
RD7H		10,750	9,750	8,500	8,250	8,000	7,750	7,250	6,750
RT82-SC		26,500	22,750	19,000	16,000	13,750	12,000	10,500	9,250
RD12		14,000	12,500	11,250	10,250	9,250			
RD16		25,000	21,500	18,500	17,250	16,000			
RD27-100		32,500	28,250	25,000	20,750	19,000	17,500	16,000	

WEBER

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
TRC66		22,750	18,750	15,750	13,250	11,250	9,500	8,500	
TRC86		23,250	19,250	16,250	13,750	11,750	10,000	9,000	
DVH550		7,250	6,500	5,750	4,700	4,400	4,000	3,600	3,100
DVH655E-2		11,000	10,250	9,500	8,000				

COMPACTION & PAVING EQUIPMENT OPTIONS & EXTRAS

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 1 (TO 2.9 MTONS)				
LEVELING BLADE	4,500	4,000	4,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 2 (3.0-4.9 MTONS)				
LEVELING BLADE	5,250	4,000	4,000	2,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 3 (5.0-7.9 MTONS)				
EROPS	7,039	2,000	2,000	1,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 4 (8.0-11.9 MTONS)				
EROPS	6,526	2,000	2,000	1,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 5 (12.0-14.9 MTONS)				
EROPS	5,695	2,000	2,000	1,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 6 (15.0 MTONS & OVER)				
EROPS	9,540	2,000	2,000	1,000

CONCRETE EQUIPMENT

MIXERS

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
4E		1,800	1,700	1,500	1,300	1,200	900	700	600
6E		2,000	1,800	1,700	1,700	1,500	1,300	1,200	900
10E		3,900	3,500	3,100	2,900	2,400	2,200	2,000	1,900
12E		4,800	4,400	4,000	3,700	3,300	3,000	2,500	2,300
16E		6,000	5,750	5,500	5,250	4,800	4,700	4,400	4,200

PAVERS

GOMACO

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
SF2204BHVW		320,000	275,000	250,000	225,000	200,000	175,000	145,000	
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	2011	2010	2009	2008	2007	2006	2005	2004
M1000		125,000	115,000	105,000	97,500	87,500	85,000	73,000	64,000
M8100		170,000	155,000	125,000	120,000	110,000	97,500	87,500	75,000
M8800		180,000	165,000	145,000	125,000	115,000	105,000	97,500	87,500

CRUSHING AND CONVEYING EQUIPMENT

CONVEYORS

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
18"X30'		13,750	12,750	11,500	10,750	9,750	9,250	8,750	8,500
18"X50'		17,250	16,000	14,500	13,500	12,500	12,000	11,250	10,500
24"X30'		14,750	13,500	12,000	11,250	10,500	9,750	9,000	8,750
24"X40'		18,750	16,500	15,250	13,750	12,750	12,500	11,500	10,750
24"X50'		18,750	16,500	15,250	13,750	12,750	12,500	11,500	10,750
24"X60'		22,000	19,500	17,500	16,250	15,250	14,500	13,750	12,750
24"X70'		23,500	21,250	19,000	16,750	15,500	14,750	13,750	12,750
24"X80'		25,250	22,750	21,250	19,000	17,250	16,750	15,500	14,250
30"X30'		20,000	17,500	16,250	14,750	13,750	13,500	12,500	11,500
30"X40'		21,250	18,750	16,750	16,000	14,500	13,750	13,250	12,000
30"X50'		22,750	20,750	18,250	16,500	15,500	14,750	13,750	12,750
30"X60'		23,000	21,250	18,750	16,750	16,000	15,250	13,750	13,250
30"X70'		25,500	23,000	21,250	19,500	17,500	17,250	16,000	14,500
30"X80'		26,500	24,250	22,250	20,250	18,250	17,500	16,250	14,750
36"X30'		21,250	18,750	16,750	16,000	14,500	13,750	13,250	12,000
36"X40'		22,750	20,750	18,250	16,500	15,500	14,750	13,750	12,750
36"X50'		25,000	22,500	20,750	18,750	16,750	16,500	15,250	13,750
36"X60'		27,750	25,000	22,750	21,250	19,000	18,250	16,750	15,500
36"X70'		29,250	26,500	24,250	22,500	20,750	20,000	18,000	16,500
36"X80'		30,750	27,750	25,250	23,500	21,500	21,250	19,000	17,250
42"X40'		26,250	23,750	21,500	20,000	18,000	17,500	16,250	14,750
42"X50'		27,000	24,750	22,500	20,750	18,750	18,250	16,750	15,500
42"X60'		26,250	23,750	21,500	20,000	18,000	17,500	16,250	14,750

CRUSHERS

CONE CRUSHERS

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
36"		115,000	97,500	85,000	80,000	70,000	66,000	63,000	56,000
45"		125,000	105,000	100,000	97,500	90,000	85,000	80,000	72,000
54"		185,000	165,000	160,000	150,000	130,000	110,000	105,000	97,500
66"		290,000	270,000	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		38,500	35,750	33,000	30,000	27,500	25,750	24,000	22,250
3033		40,250	37,500	34,500	32,000	29,000	26,750	24,750	22,750
4034		55,000	51,000	47,500	44,500	40,750	38,250	35,250	32,750
5042		80,000	70,000	66,000	62,000	56,000	52,000	48,750	45,750

SINGLE IMPELLER

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
3020		62,000	57,000	52,000	48,750	44,750	41,000	38,250	35,250
4336		110,000	105,000	100,000	92,500	90,000	85,000	77,500	73,000
4340		145,000	125,000	105,000	100,000	92,500	92,500	85,000	80,000
5348		205,000	195,000	170,000	160,000	150,000	130,000	125,000	105,000
6360		405,000	370,000	330,000	315,000	295,000	265,000	250,000	230,000

CRUSHERS (cont)

JAW

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
1016		38,750	35,750	33,250	30,500	28,000	26,500	24,250	22,500
1024		46,500	42,250	39,000	36,250	33,500	30,750	28,500	26,750
1236		77,500	68,000	65,000	61,000	55,000	51,000	47,500	44,500
1248		87,500	82,500	75,000	66,000	63,000	58,000	53,000	51,000
1648		155,000	145,000	130,000	105,000	100,000	92,500	92,500	85,000
3648		200,000	175,000	165,000	155,000	145,000	130,000	105,000	100,000
4248		225,000	210,000	200,000	175,000	165,000	155,000	145,000	130,000
5460		420,000	380,000	335,000	320,000	295,000	265,000	255,000	235,000

ROLL

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
2420		64,000	59,000	55,000	51,000	47,250	44,250	41,250	38,500
3018 T		105,000	97,500	87,500	80,000	75,000	70,000	65,000	61,000
4030		120,000	110,000	110,000	100,000	97,500	87,500	80,000	75,000
5424HD		175,000	160,000	130,000	120,000	110,000	110,000	100,000	97,500
5530		210,000	195,000	180,000	170,000	155,000	125,000	115,000	110,000

STANDARD APRON FEEDERS

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
30"X6'		19,500	17,250	16,500	15,250	13,750	13,250	12,000	11,250
30"x10'		24,750	23,000	21,500	19,750	18,250	17,000	16,000	14,250
30"x12'		25,250	23,500	21,750	20,000	18,750	17,000	16,250	14,750
36"x6'TPL		21,750	20,000	18,250	17,000	16,000	14,250	13,500	13,000
36"X8'		24,750	23,000	21,500	19,750	17,500	16,750	15,750	14,000

HEAVY DUTY APRON FEEDERS

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
36"X12HD		32,500	30,000	28,000	26,250	24,250	22,750	21,000	19,500
36"X22'HD		53,000	48,750	44,500	41,500	38,500	35,750	32,750	30,000
42"X12'HD		36,500	33,250	30,750	28,500	26,500	24,500	22,750	21,000
42"X22'HD		56,000	52,000	47,750	43,750	40,750	38,000	35,250	32,000
48"X14'HD		49,250	44,500	41,500	38,500	35,750	32,750	30,000	28,000
48'X26'HD		77,500	70,000	67,000	61,000	57,000	53,000	49,250	44,750
60"X20'XHD		110,000	100,000	92,500	92,500	85,000	77,500	66,000	62,000
72"X11'XHD		92,500	85,000	80,000	70,000	66,000	62,000	56,000	52,000
72"X20'XHD		140,000	110,000	100,000	92,500	92,500	85,000	77,500	68,000

SCREENS

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
4'X10' S		33,000	29,500	26,750	24,750	22,750	21,250	19,250	17,250
4'X14'S		39,250	35,500	32,500	29,000	26,750	24,500	22,750	21,250
5'X14'S		39,500	35,750	32,750	29,500	26,750	24,750	22,750	20,750
5'X16TDI		31,250	28,000	25,250	23,000	21,250	19,250	17,000	15,750
6'X16'TDI		33,500	29,780	26,750	24,750	22,750	20,750	18,500	16,500
7'X20'TDI		38,250	35,000	31,250	28,000	25,750	23,750	21,500	19,750
8'X20'TDI		39,500	35,750	32,500	28,500	25,600	24,000	21,750	19,750

FORESTRY EQUIPMENT

BRUSH CHIPPERS/CUTTERS

BANDIT

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
65XP		18,000	15,500	13,250	10,500	8,750	7,750	6,500	5,500
95XP	26,350	21,250	19,750	19,250	18,500	17,500	16,500	16,000	15,250
200XP	30,540	25,000	22,500	20,000	19,250	17,500	16,500	15,750	15,000
280XP	48,270	41,500	39,250	36,750	33,500	29,500	25,750	23,500	21,500
1090XP		27,000	24,500	21,750	19,500	18,500			
1490XP		32,500	28,250	25,000	22,500	20,000	17,750		
1590XP	46,050	39,000	36,250	34,500	31,000	28,000	25,250		

VEREMEER

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
BC600XL		11,500	10,250	9,500	8,750	7,750	7,000	6,250	
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

BUNCHERS

DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
643J		197,500	170,000	127,500	102,500	87,500	77,500		
753J		362,500	297,500	252,500	215,000				
853J		435,000	367,500	275,000	230,000	170,000	127,500	115,000	
909k		490,000	420,000						

TIGERCAT

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
718		160,000	142,500	127,500	115,000	102,500	82,500	68,000	60,500
724		202,500	182,500	160,000	137,500	127,500	110,000	91,250	82,500
726		242,500	202,500	175,000	160,000	142,500	127,500	110,000	96,250

HARVESTERS

DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
753JH		347,500	320,000	292,500	245,000				
1070E		417,500	357,500	305,000					
1270E		495,000	395,000	330,000					

LOG LOADERS

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
324D FM	415,655	367,500	297,500	230,000	192,500	147,500	125,000		
325D FM	454,701	395,000	302,500	237,500	197,500	170,000	147,500		

DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
335D		120,000	105,000						
2154D		230,000	200,000	180,000					
2454D		315,000	265,000	222,500					
2954D		350,000	290,000	240,000					
3754D		385,000	300,000	232,500					

LINK-BELT

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
210LX TL		275,000	242,500	202,500	172,500	132,500	115,000	100,000	88,750
290LX TL		317,500	260,000	230,000	190,000	145,000	120,000	115,000	97,500
370LX TL		357,500	317,500	270,000	212,500	172,500	132,500	115,000	97,500

PETTIBONE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
154-D		140,000	110,000	90,000	75,000	63,000	51,000	41,000	36,500
204H		170,000	120,000	97,500	75,000	67,000	61,000	55,000	49,500
254		215,000	175,000	125,000	105,000	90,000	77,500	67,000	61,000
304A		315,000	235,000	180,000	145,000	110,000	97,500	82,500	69,000

SKIDDERS

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
517CA		247,500	215,000	192,500	182,500	165,000	137,500	120,000	105,000
527CA		340,000	307,500	257,500	225,000	210,000	187,500	175,000	147,500
545C	311,115	257,500	215,000	175,000	142,500	120,000	102,500		

DEERE

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
540H		145,000	120,000	102,500					
640H		185,000	167,500	150,000	120,000				
748H		252,500	207,500	185,000	152,500				
848H		265,000	220,000	200,000	165,000				

AIR COMPRESSORS

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
90CFM D		14,500	12,500	10,250	8,750	7,500	7,250	7,000	6,500
100CFM D		15,000	13,000	10,500	9,000	8,500	7,500	7,500	7,000
130CFM D		15,500	13,500	11,000	9,500	8,750	7,750	7,500	7,250
160CFM D		16,250	14,000	12,000	10,250	9,250	8,500	7,750	7,500
185CFM D		16,500	15,000	13,250	10,500	9,500	9,000	8,500	7,500
250CFM D		20,750	18,500	16,750	16,000	12,500	10,500	10,250	10,000
300CFM D		29,500	27,000	24,250	20,750	19,500	17,750	15,500	13,500
450CFM D		41,750	37,000	31,500	24,250	22,500	20,750	18,500	16,250
600CFM D		44,750	39,000	34,000	28,250	25,500	21,250	19,500	18,000
825CFM D		53,000	45,500	40,250	34,000	31,250	28,000	25,500	23,750
900CFM D		55,000	47,500	42,000	35,000	32,000	28,250	25,500	23,750
1300CFM D		87,500	77,500	71,000	64,000	58,000	52,000	45,500	39,000
1600CFM D		110,000	95,000	87,500	80,000	68,000	54,000	48,500	44,750

GENERATORS

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
G 900 W		400	400	300	300	300	300	200	200
G1500W		800	800	700	700	700	400	400	400
G2500W		1,000	1,000	900	900	800	800	700	700
G3000W		1,400	1,400	1,000	1,000	900	800	800	700
G3500W		1,700	1,500	1,400	1,400	1,000	1,000	900	900
G4000W		1,900	1,800	1,700	1,500	1,400	1,400	1,000	900
G5000W		2,400	2,200	1,800	1,800	1,500	1,500	1,400	1,400
G7500W		3,300	2,900	2,500	2,200	2,000	1,800	1,700	1,500
G10000 W		5,000	4,700	4,300	4,000	3,300	3,000	2,800	2,500
D25KW		12,750	11,250	10,500	9,250	9,000	8,500	7,250	6,250
D30KW		13,750	12,750	11,250	10,500	9,250	9,000	8,500	7,250
D40KW		14,750	13,750	12,750	11,250	10,500	9,250	9,000	8,500
D50KW		16,500	14,750	13,750	12,750	10,750	10,500	9,250	9,000
D65KW		17,500	16,000	14,250	13,500	11,250	10,750	10,000	9,250
D75KW		19,750	17,500	15,500	14,250	12,750	11,500	10,750	10,500
D90KW		21,000	19,250	16,750	15,250	13,750	12,750	11,500	11,000
D125KW		24,500	22,750	20,250	17,500	16,000	14,750	14,250	13,750
D150KW		25,750	24,000	21,500	19,500	17,000	16,250	15,250	14,750
D200KW		27,250	25,500	23,000	21,000	19,250	17,000	16,250	15,500
D300KW		42,000	38,500	34,750	32,750	30,250	27,500	25,500	23,500
D350KW		46,750	42,750	38,500	36,500	33,500	30,250	29,250	25,750
D400KW		53,500	50,000	44,750	41,750	38,000	33,500	31,250	27,500
D450KW		57,000	53,500	48,500	44,000	40,250	35,500	33,500	29,250
D500KW		68,000	62,500	55,000	52,000	46,750	42,000	38,000	33,500
D700KW		93,750	85,000	77,500	70,500	61,500	56,000	52,000	47,500
D800KW		102,500	93,750	87,500	82,500	77,500	70,500	64,000	58,500
D900KW		160,000	155,000	142,500	137,500	127,500	110,000	107,500	98,750
D1000KW		215,000	187,500	155,000	147,500	142,500	127,500	115,000	110,000
D1500KW		280,000	265,000	230,000	192,500	160,000	155,000	142,500	137,500

PILE DRIVING

AMERICAN PILEDRIVING

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
3VIBRO		13,250	12,000	10,500	9,750	8,250	6,750	6,000	5,000
6VIBRO		16,500	13,250	11,750	10,500	9,750	8,750	7,000	6,250
20VIBRO		56,500	50,500	42,250	35,500	30,250	26,000	22,000	19,000
50VIBRO		92,500	81,250	71,500	66,000	59,000	52,500	47,000	40,750
100VIBRO		110,000	102,500	88,750	77,500	72,500	66,000	61,000	55,500
150T VIBRO		132,500	115,000	105,000	97,500	86,250	74,500	68,500	62,000
200VIBRO		172,500	142,500	120,000	115,000	102,500	88,750	78,750	71,500
300VIBRO		200,000	185,000	142,500	132,500	120,000	110,000	102,500	86,250

TRAMAC

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
230M		34,750	32,250	28,500	25,000	21,000	19,500	18,500	17,250
328M		35,750	33,500	29,750	26,250	22,000	21,000	19,500	18,500
428M		42,250	40,000	34,750	30,750	27,500	26,000	24,500	23,000
625M		45,000	42,250	37,000	32,250	28,500	27,500	26,250	25,000

PUMPS

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
8M A/P		700	700	700	600	600	400	400	200
18M A/P		1,800	1,400	1,300	900	800	700	700	600
8M GAS M		800	700	700	700	600	400	400	400
18M D MAN		3,900	3,400	3,200	2,900	2,500	2,200	2,100	2,000
18M GAS E		2,000	1,800	1,400	1,200	900	800	700	700
40M GAS E		12,000	11,000	10,250	9,750	8,500	8,000	7,250	6,250
90M GAS E		10,500	9,750	8,500	8,000	7,000	6,000	5,750	5,250
125M DIES		28,500	26,750	25,250	23,500	19,500	15,500	13,250	11,000
200M DIES		31,250	29,250	27,500	25,250	21,000	16,500	14,250	11,750
2" DIESEL		3,200	2,900	2,500	2,200	2,000	1,800	1,400	1,300
2" ELEC		1,800	1,400	1,300	1,200	900	800	700	700
2" GAS		1,300	1,200	900	800	700	700	600	400
4" D DIESEL		6,000	5,250	5,250	4,800	4,600	4,400	4,200	3,900
4" D GAS		6,000	5,750	5,250	4,800	4,600	4,200	4,000	3,900
4" ELEC		3,400	3,200	2,800	2,200	2,000	1,800	1,400	1,400
4" 140HP		25,250	22,000	19,250	16,500	15,500	14,250	12,000	10,500
6" 95HP		16,500	15,250	13,250	11,750	11,000	10,000	9,250	8,500
8" 120HP		19,500	17,500	15,500	13,500	11,750	10,500	9,750	9,250
8" DIESEL		28,250	25,250	22,500	19,250	16,750	14,750	13,250	11,750
10" DIESEL		30,000	26,750	23,750	21,000	18,500	16,500	14,250	12,750

PAVING EQUIPMENT

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
AP500E	336,585	290,000	235,000						
AP655D	385,195	360,000	320,000	280,000	240,000	200,000			
AP1000D	359,947	325,000	255,000	235,000	210,000	190,000	167,500	147,500	
AP1055D		402,500	380,000	322,500	270,000	230,000	190,000	157,500	

CEDARAPIDS

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
CR352L		237,500	172,500	137,500	115,000	97,500			
CR452		215,000	185,000	147,500	125,000	105,000	86,250	70,500	57,000
CR452RX		325,000	262,500	225,000	167,500	130,000	115,000	90,000	80,000
CR462		267,500	220,000	180,000	150,000	130,000	105,000	86,250	70,500
CR462RX		290,000	237,500	195,000	165,000	145,000	120,000	95,000	81,250
CR562RX		357,500	300,000	247,500	205,000	172,500	152,500	132,500	112,500

GEHL

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
1448 P		30,250	26,000	22,250	19,250				
1648 P		48,250	42,250	37,000	32,500				

LAYTON

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
F525		32,500	29,500	27,250	25,000	21,000	19,750	17,250	15,750
D550		36,750	33,000	30,500	27,000	23,000	22,000	19,500	17,750

LEE BOY

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
700B		37,500	32,250	29,000	26,750	24,750	22,500	20,750	19,250
1000F		45,750	39,750	36,250	32,500	29,250			
7000		65,000	56,500	50,000	44,750	40,250	36,000	32,500	29,750
8500		78,750	71,500	63,000	58,000	50,500	43,750	37,750	34,500
8510		88,750	81,250	69,500	64,000	55,500	48,250		

ROADTEC

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
RP170		212,500	160,000	145,000	132,500	110,000			
RP190		232,500	172,500	155,000	140,000	117,500	96,250	83,750	65,000
RP195		247,500	180,000	165,000	135,000	120,000	105,000	90,000	

PAVING EQUIPMENT

ASPHALT PAVERS OPTIONS & EXTRAS

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 1 (TO 18,999 LBS)				
GRADE/SLOPE CNT	10,000	4,000	4,000	2,000
AUGER	1,100	1,000	1,000	500
SKIS	900	1,000	1,000	500
HYD TRUCK HITCH	4,000	2,000	2,000	1,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 3 (25,000-28,000 LBS)				
13'2" SCREED	36,720	10,000	10,000	4,000
16'0" SCREED	31,820	10,000	10,000	4,000
JOINT MATCHER SINGLE	3,300	2,000	2,000	1,000
JOINT MATCHER DUAL	5,500	2,000	2,000	1,000
GRADE CONTROL	3,000	2,000	2,000	1,000
GRADE SLOPE	12,250	4,100	4,000	2,000
AUGER	4,900	2,000	2,000	1,000
STRIKE-OFF EXT	8,500	2,000	2,000	1,000
SKIS	4,900	2,000	2,000	1,000
HYD TRUCK HITCH	8,500	2,000	2,000	1,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 4 (29,000-34,999 LBS)				
20' SCREED	32,835	10,000	10,000	4,000
GRADE CONTROL	3,000	2,000	2,000	1,000
GRADE SLOPE	11,000	4,000	4,000	2,000
AUGER	2,900	2,000	2,000	1,000
STRIKE-OFF EXT	8,250	2,000	2,000	1,000
SKIS	3,100	2,000	2,000	1,000
HYD TRUCK HITCH	8,000	2,000	2,000	1,000

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 5 (35,500 LBS & OVER)				
20' SCREED	33,175	10,000	10,000	4,000
GRADE CONTROL	3,100	2,000	2,000	1,000
GRADE SLOPE	10,750	4,000	4,000	2,000
AUGER	2,900	2,000	2,000	1,000
STRIKE-OFF EXT	4,700	2,000	2,000	1,000
SKIS	3,000	2,000	2,000	1,000
HYD TRUCK HITCH	8,250	2,000	2,000	1,000

ROAD MAINTENANCE EQUIPMENT

BROOMS & SWEEPERS

ELGIN

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
CW FSX		80,000	70,000	57,000	52,000	45,000	42,000	38,000	32,500
EAGLE F		120,000	105,000	90,000	82,500	74,000	70,000	64,000	57,000
PELICAN P		51,000	45,000	40,000	35,750	32,500	29,500	26,000	23,750
RD WIZARD		115,000	100,000	85,000	77,500	70,000	64,000	58,000	52,500
WHIRLWD MV		115,000	95,000	82,500	72,000	67,000	61,000	55,000	51,000

TYMCO

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
210		30,000	26,000	23,750	21,250	19,500	17,000	14,750	13,250
600		77,500	72,000	67,000	54,000	46,750	40,500	33,250	29,750

MILLING MACHINES

CMI TEREX

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
PR300BT		352,500	310,000	267,500	237,500	205,000	190,000	177,500	167,500
PR600		600,000	545,000	515,000	452,500	405,000	352,500	305,000	267,500

CATERPILLAR

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
PM102		325,000	300,000	262,500	242,500	225,000	210,000	195,000	
PM201		535,000	452,500	347,500	310,000	275,000	240,000		

WIRTGEN

Model	New	2011	2010	2009	2008	2007	2006	2005	2004
W50		110,000	102,500	97,500	83,750	75,000	67,000	60,000	53,500
W100		215,000	200,000	185,000	162,500	145,000			
W120F		355,000	330,000	315,000	290,000	250,000			
W130F		370,000	352,500	330,000	305,000	285,000			
W2100 2.2M		540,000	490,000	452,500	395,000	347,500	310,000	272,500	240,000
W2200 2.2M		600,000	540,000	482,500	415,000	357,500	320,000	295,000	267,500

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. 2011, § 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 : 91.90 per barrel	2.92 per mcf
Sour: 73.23 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)
1,759	1,105	921	850	778	732

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
604 to 1,752

METERS and METER STATIONS, LOW PRESSURE

Economic Life: 20 Years

	2"	3"	4"	6"
Manual	4,387	5,337	6,524	10,318
Electronic	5,815	7,236	8,399	11,889
Add for:				
Gas Sampler	1,291	1,291	2,583	2,583
Electric Field Measure	4,740	4,740	4,740	4,740
Solar Panel	322	322	322	322
Building	1,937	1,937	1,937	1,937
Birdhouse	452	452	452	452
Meter Setting:	1,033	1,033	1,744	2,198

***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.

2013 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- 19.75%, Line pipe fittings- 4.76% and Pipeline construction- 35.49% for a total of 60.00%.

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 60.00%	Oil & Gas Journal
Oklahoma cost components:	$246,000.00	
Unit In Place adjustment factor:	X .98%	MVS section 99, page 3
	$241,080.00	
Oklahoma labor adjustment:	X .85%	MVS Tech Support
	$204,918.00	
Divided by 5280 linear feet:	/ 5,280	
One foot of 6” pipe equals:	$ 38.81	
Oklahoma adj. factor	.771	
Cost per foot of 6” pipeline	$ 29.92	

2013 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	23.49*	27.35*	29.92	31.75	35.32	37.17	51.58*	59.45	77.50	95.64

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 service, 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	0.65	1.29	1.92	4.62	7.34
Poly/PVC pipe installed	3.90	7.31	9.76	12.32	12.81

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 Diameter	Feet Length	RCN Fiberglass	RCN Steel	RCN Coated Steel
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. 2011, § 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

$1-$5	439-689
$1-$10	1,149
$1-$20	1,497-5,873

GAME MACHINES

Economic Life: 6 years

Pool Table, Pocket	910-3,500
Pin Ball	3,300-4,500
Video Game, Electronic	1,300-3,250
Game Tables	
(Hockey, Foosball)	500-1,200

GOLF CARS

Economic Life: 12 years

Electric	5,400-7,495
Gas	5,200-7,800
Accessories:	
Windshield	125-160
Lights	400-500
Enclosure	175-550
Custom Seats	275-450
Custom Wheels	300-950
Rear Seat/Combo Kits	500-950

PHONOGRAPHS

(Juke Box)

Economic Life: 10 years

10-100 Selections	900-8,300
600 Selections	4,000
2800 Selections	7,300-8,400

PIANOS

Economic Life: 20 years

	Vertical 43"	Vertical 45"	Vertical 52"	5' Baby Gd	6' Grand	9' Grand
European, Handbuilt						
Bosendorfer			49,699		88,227	148,596
Bechstein		20,963	47,944		95,749	188,289
Steinway		21,170	28,280	50,670	70,235	117,085
Schimmel		17,500	30,100	55,900	58,900	104,900
American, Mass Produced						
Baldwin	2,346	2,493	5,592	27,000	32,988	36,810
Japanese						
Kawai	3,596	4,632	10,552	12,743	27,893	96,743
Yamaha	4,998	5,598	11,038	17,849	32,949	
Korean						
Young Chang	2,774	3,094	4,315	8,156	9,731	33,743

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	5,875	
Cigarette	2,467-3,540	
Multi-Candy, Gum, Chip and Nut	173-448	
Snack	2,500-5,050	32 Selection
Snack & Soda Combination	3,100-6,455	40 Selection

Soft Drink

6 Selection Bottle / Can	2,895-3,920
8 Selection Bottle / Can	2,700-4,995
10 Selection Bottle / Can	1,595-3,500
40 Selection Bottle / Can	4,500-5,500

FOOD MERCHANDISERS

Economic Life: 5 years

Ice Cream Bar Vendor	5,275-5,375
Cold, All Purpose, Milk, Juice	4,575-4.975
Sandwiches, Salad	3,275-4,975

Billboard Valuation information

Economic Life: 20 years

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.

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.

Billboard Valuation information

Billboard Categories and Definitions

For assessment purposes, billboards are grouped into 4 structural categories based on the building materials used and the underlying support system. The four categories include wood, steel frame, multi-mast steel, and monopole.

CLASS 1 WOOD STRUCTURE

This class of billboards is constructed with wood post or pole supports with dimensional lumber as the secondary support (A frame) with a wood or metal catwalk and a single display panel. Supports may be imbedded in the ground. There may be a foundation of concrete or gravel. Lighting, if present, is either fluorescent of mercury vapor.

CLASS 2 STEEL A-FRAME CONSTRUCTION

This class of billboards is constructed with angle iron or steel supports with metal framing, catwalk, and a single display panel. Supports may be imbedded in the ground. There may be a foundation of concrete or gravel. Lighting, if present, is either fluorescent or mercury vapor.

CLASS 3 MULTI-MAST STRUCTURE

This class of billboards is constructed with steel poles, I-beam or equivalent as primary support, with a catwalk, and a single display panel. Lighting is a fluorescent or mercury vapor.

CLASS 4 MONOPOLE

This class of billboards is constructed with tubular steel support (of various circumferences), tubular steel framing, metal catwalk and a single display panel. The foundation is concrete. Lighting is fluorescent or mercury vapor.

BILLBOARD VALUATION INFORMATION cont.

CLASS 1- WOOD POLE A FRAME CONSTRUCTION

BASE SPECIFICATIONS

1. STRUCTURE- Wood support poles or post.

2. FOUNDATION- Embedded in ground or equivalent.

3. PLATFORM OR CATWALK - Included in Base.

4. PANELS- Included in Base.

5. APRON - Included in Base.

6. LIGHTING -Included in Base.

7. ADDITIONAL PANELS - None.

TOTAL BASE COST PER STRUCTURE

1A - SINGLE FACE WOOD A FRAME

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	$ 6,720.00	$ 7,470.00	$ 8,950.00	$ 9,750.00		
378'	$ 7,860.00	$ 8,760.00	$ 10,540.00	$ 11,340.00		
480'	$ 9,300.00	$ 10,950.00	$ 14,230.00	$ 14,820.00		
672'	$ 12,580.00	$ 14,820.00	$ 19,300.00	$ 20,000.00		

1B - DOUBLE FACE WOOD A FRAME

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	$ 8,760.00	$ 9,750.00	$ 11,730.00	$ 12,630.00		
378'	$ 10,200.00	$ 11,340.00	$ 13,630.00	$ 14,720.00		
480'	$ 12,530.00	$ 14,720.00	$ 19,100.00	$ 19,900.00		
672'	$ 17,010.00	$ 20,000.00	$ 25,960.00	$ 26,960.00		

1C - V BUILT AND SIDE BY SIDE WOOD A FRAME

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	$ 13,430.00	$ 14,920.00	$ 17,910.00	$ 19,400.00		
378'	$ 15,770.00	$ 17,510.00	$ 20,990.00	$ 22,780.00		
480'	$ 18,610.00	$ 21,890.00	$ 28,450.00	$ 29,540.00		
672'	$ 25,230.00	$ 29,640.00	$ 38,500.00	$ 40,000.00		

CONSTRUCTION ADJUSTMENTS

Stacked Displays	Add 25%
No Illumination	Deduct 5%

BILLBOARD VALUATION INFORMATION cont.

CLASS 2- STEEL A FRAME CONSTRUCTION

BASE SPECIFICATIONS

1. STRUCTURE - Steel pole, angle iron, I beam or equivalent as primary support.

2. FOUNDATION - Concrete gravel or equivalent.

3. PLATFORM OR CATWALK - Included in Base.

4. PANELS - Included in Base.

5. APRON - Included in Base.

6. LIGHTING - Included in Base.

7. ADDITIONAL PANELS - None.

TOTAL BASE COST PER STRUCTURE

2A - SINGLE FACE A FRAME STEEL

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	$ 17,290.00	$ 19,220.00	$ 22,880.00			
378'	$ 18,070.00	$ 21,260.00	$ 27,260.00			

2B - DOUBLE FACE A FRAME STEEL

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	$ 23,320.00	$ 25,910.00	$ 30,850.00			
378'	$ 25,400.00	$ 29,880.00	$ 38,300.00			

2C - V BUILT A FRAME STEEL

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	$ 34,520.00	$ 38,360.00	$ 45,670.00			
378'	$ 36,140.00	$ 42,530.00	$ 54,520.00			

CONSTRUCTION ADJUSTMENTS

Stacked Displays	Add 25%
No Illumination	Deduct 5%

BILLBOARD VALUATION INFORMATION cont.

CLASS 3- MULTI MAST STEEL

BASE SPECIFICATIONS

1. STRUCTURE - Steel pole, angle iron, I beam or equivalent as primary support.

2. FOUNDATION - Concrete gravel or equivalent.

3. PLATFORM OR CATWALK - Included in Base.

4. PANELS - Included in Base.

5. APRON - Included in Base.

6. LIGHTING - Included in Base.

7. ADDITIONAL PANELS - None.

TOTAL BASE COST PER STRUCTURE

3A - SINGLE FACE MULTI MAST STEEL

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	$ 20,590.00	$ 22,880.00	$ 27,240.00			
378'	$ 24,530.00	$ 27,260.00	$ 32,450.00			
480'	$ 28,470.00	$ 31,630.00	$ 37,670.00			
672'	$ 33,840.00	$ 37,610.00	$ 44,770.00			

3B - DOUBLE FACE MULTI MAST STEEL

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	$ 27,830.00	$ 30,920.00	$ 36,810.00	$ 43,820.00		
378'	$ 33,470.00	$ 37,190.00	$ 44,270.00	$ 52,700.00		
480'	$ 37,910.00	$ 42,120.00	$ 50,140.00	$ 59,690.00		
672'	$ 44,530.00	$ 49,470.00	$ 58,900.00	$ 70,120.00		

3C - V BUILT MULTI MAST STEEL

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	$ 33,470.00	$ 37,190.00	$ 44,270.00	$ 52,700.00		
378'	$ 41,220.00	$ 45,800.00	$ 54,520.00	$ 64,900.00		
480'	$ 46,780.00	$ 51,980.00	$ 61,880.00	$ 73,670.00		
672'	$ 55,660.00	$ 61,840.00	$ 73,620.00	$ 87,640.00		

CONSTRUCTION ADJUSTMENTS

Stacked Displays	Add 25%
No Illumination	Deduct 5%

BILLBOARD VALUATION INFORMATION cont.

CLASS 4- STEEL MONOPOLE CONSTRUCTION

BASE SPECIFICATIONS

1. STRUCTURE - Tubular Steel Supports.

2. FOUNDATION - Poured concrete.

3. PLATFORM OR CATWALK - Included in Base.

4. PANELS - Included in Base.

5. APRON - Included in Base.

6. LIGHTING - Included in Base.

7. ADDITIONAL PANELS - None.

TOTAL BASE COST PER STRUCTURE

4A - SINGLE POLE SINGLE FACE CENTER MOUNTED MONOPOLE

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	$ 22,430.00	$ 24,770.00	$ 29,450.00	$ 34,120.00	$ 43,480.00	
378'	$ 23,530.00	$ 27,450.00	$ 35,320.00	$ 43,180.00	$ 58,900.00	
480'	$ 34,380.00	$ 37,910.00	$ 44,970.00	$ 52,030.00	$ 66,260.00	
672'	$ 45,820.00	$ 49,440.00	$ 56,710.00	$ 63,970.00	$ 78,590.00	$ 91,530.00
960'	$ 54,870.00	$ 58,500.00	$ 65,760.00	$ 73,020.00	$ 87,650.00	$ 107,650.00
1000'	$ 60,640.00	$ 64,270.00	$ 71,530.00	$ 78,790.00	$ 93,420.00	$ 113,410.00

4B - SINGLE POLE SINGLE FACE PARTIAL FLAG MONOPOLE

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	$ 23,330.00	$ 25,770.00	$ 30,640.00	$ 35,520.00	$ 45,160.00	
378'	$ 24,570.00	$ 28,660.00	$ 36,810.00	$ 44,970.00	$ 61,290.00	
480'	$ 35,720.00	$ 39,400.00	$ 46,760.00	$ 54,120.00	$ 68,940.00	
672'	$ 47,400.00	$ 51,240.00	$ 58,900.00	$ 66,550.00	$ 81,780.00	$ 95,110.00
960'	$ 56,860.00	$ 60,690.00	$ 68,350.00	$ 76,010.00	$ 91,230.00	$ 112,020.00
1000'	$ 62,830.00	$ 66,650.00	$ 74,310.00	$ 81,980.00	$ 97,100.00	$ 117,990.00

4C - SINGLE POLE SINGLE FACE FULL FLAG MONOPOLE

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	$ 34,990.00	$ 36,690.00	$ 42,780.00			
378'	$ 36,860.00	$ 40,790.00	$ 48,650.00	$ 56,500.00	$ 72,220.00	
480'	$ 50,290.00	$ 53,430.00	$ 59,690.00	$ 65,960.00	$ 78,690.00	
672'	$ 54,220.00	$ 57,910.00	$ 65,260.00	$ 72,630.00	$ 87,250.00	$ 100,980.00
960'	$ 63,430.00	$ 67,060.00	$ 74,310.00	$ 81,580.00	$ 96,210.00	$ 117,200.00
1000'	$ 70,390.00	$ 73,920.00	$ 80,980.00	$ 88,050.00	$ 101,980.00	$ 123,970.00

CONSTRUCTION ADJUSTMENTS

Stacked Displays	Add 25%
No Illumination	Deduct 5%

BILLBOARD VALUATION INFORMATION cont.

CLASS 4- STEEL MONOPOLE CONSTRUCTION (CONTINUED)

BASE SPECIFICATIONS

1. STRUCTURE - Tubular Steel Supports.

2. FOUNDATION - Poured concrete.

3. PLATFORM OR CATWALK - Included in Base.

4. PANELS - Included in Base.

5. APRON - Included in Base.

6. LIGHTING - Included in Base.

7. ADDITIONAL PANELS - None.

TOTAL BASE COST PER STRUCTURE

4D - SINGLE POLE DOUBLE & V FACE CENTER MOUNTED MONOPOLE

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	$ 32,820.00	$ 34,650.00	$ 38,300.00			
378'	$ 35,720.00	$ 37,710.00	$ 41,680.00	$ 45,670.00	$ 53,720.00	
480'	$ 41,490.00	$ 45,070.00	$ 52,240.00	$ 59,390.00	$ 73,620.00	
672'	$ 49,790.00	$ 53,630.00	$ 61,290.00	$ 68,940.00	$ 84,360.00	$ 101,480.00
960'	$ 58,150.00	$ 62,280.00	$ 70,540.00	$ 78,790.00	$ 95,310.00	$ 117,200.00
1000'	$ 63,820.00	$ 67,950.00	$ 76,210.00	$ 84,460.00	$ 100,980.00	$ 122,970.00

4E - SINGLE POLE DOUBLE & V FACE PARTIAL FLAG MONOPOLE

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	$ 34,040.00	$ 35,960.00	$ 39,790.00			
378'	$ 37,110.00	$ 39,200.00	$ 43,380.00	$ 47,550.00	$ 55,910.00	
480'	$ 43,120.00	$ 46,860.00	$ 54,320.00	$ 61,780.00	$ 76,600.00	
672'	$ 51,580.00	$ 55,620.00	$ 63,670.00	$ 71,730.00	$ 87,750.00	$ 121,270.00
960'	$ 60,490.00	$ 64,770.00	$ 73,320.00	$ 81,880.00	$ 99,090.00	$ 140,180.00
1000'	$ 66,450.00	$ 70,730.00	$ 79,290.00	$ 87,840.00	$ 105,060.00	$ 146,940.00

4F - SINGLE POLE DOUBLE & V FACE FULL FLAG MONOPOLE

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'						
378'	$ 50,190.00	$ 52,140.00	$ 56,010.00	$ 59,890.00	$ 67,750.00	
480'	$ 50,540.00	$ 54,820.00	$ 63,380.00	$ 71,930.00	$ 89,150.00	
672'	$ 55,070.00	$ 59,690.00	$ 68,940.00	$ 78,200.00	$ 96,800.00	$ 110,930.00
960'	$ 67,860.00	$ 71,930.00	$ 80,080.00	$ 88,250.00	$ 104,860.00	$ 128,740.00
1000'	$ 72,920.00	$ 77,200.00	$ 85,750.00	$ 94,310.00	$ 111,520.00	$ 135,400.00

CONSTRUCTION ADJUSTMENTS

Stacked Displays	Add 25%
No Illumination	Deduct 5%

BILLBOARD VALUATION INFORMATION cont.

CLASS 4- STEEL MONOPOLE CONSTRUCTION (CONTINUED)

BASE SPECIFICATIONS

1. STRUCTURE - Tubular Steel Supports.

2. FOUNDATION - Poured concrete.

3. PLATFORM OR CATWALK - Included in Base.

4. PANELS - Included in Base.

5. APRON - Included in Base.

6. LIGHTING - Included in Base.

7. ADDITIONAL PANELS - None.

TOTAL BASE COST PER STRUCTURE

4G - TRI-SIDED CENTER MOUNTED

Size	25' HAGL	40' HAGL	50' HAGL	70' HAGL	100' HAGL	
300'						
378'						
480'						
672'		$ 104,860.00		$ 135,400.00	$ 191,520.00	
960'						
1000'						

4E - SINGLE POLE DOUBLE & V FACE PARTIAL FLAG MONOPOLE

Size	25' HAGL	40' HAGL	50' HAGL	70' HAGL	100' HAGL	
300'						
378'						
480'						
672'		$ 97,990.00				
960'						
1000'						

CONSTRUCTION ADJUSTMENTS

Stacked Displays	Add 25%
No Illumination	Deduct 5%

TOWERS

Economic Life: 20 years

Included in the costs are concrete footings, erection, painting, guy wires, lighting, platforms, and designers' fees. Antennas and transmission cables are not include . Multiple antenna installations and mono-poles will tend to be at the high end of the range.

SELF-SUPPORTING TOWERS

HEIGHT (FEET)	COST RANGE
50	13,000 - 20,500
75	26,500 - 42,000
100	42,000 - 61,500
150	82,500-116,500
200	131,500-180,500
225	161,500-218,500
250	194,500 - 259,000
300	252,000 - 331,000
350	330,000 - 425,000
400	416,500 - 529,000

TRIANGULAR GUYED TOWERS

(Price per linear foot, up to 400 feet high)

10" Ham radio, police and fire bands	84 - 119
20" Taxi and public service bands	125 - 179
24" Radio, V>H>F> bands	160 - 239
30" Cellular applications	190 - 319
40" Microwave towers	240 - 389
54" Masters TV systems	390 - 864

Add 22.% for every 100 feet of height over 400 feet.

Personal Property Valuation Schedule

Introduction

Renewable Energy

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2011, § 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.

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

Use of Commercial Personal Property Depreciation Tables

Listing of Basic Personal Property Categories

Listing of Retail, Wholesale, and Service Businesses

Listing of Industrial Groups

Listing of Itemized Equipment Types & Miscellaneous Commercial Groups

Original Cost Trending Factors

Depreciation Tables

SIC Codes to NAICS Conversions

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. 2011, § 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.

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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	1.3871
Equals RCN		13,871

Normal Depreciation - Percentage Good

Bakery Economic Life = 12 years		
Percentage Good	x	0.29
Equals RCNLD		4,022.59

ORIGINAL COST TRENDING FACTORS
2013

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
2012	1.0000	1997	1.4739
2011	1.0322	1996	1.4977
2010	1.0646	1995	1.5206
2009	1.0565	1994	1.5752
2008	1.0871	1993	1.6196
2007	1.1298	1992	1.6510
2006	1.1914	1991	1.6711
2005	1.2468	1990	1.7047
2004	1.3402	1989	1.7503
2003	1.3871	1988	1.8441
2002	1.4105	Prior to 1987	1.9229
2001	1.4191		
2000	1.4310		
1999	1.4569		
1998	1.4613		

DEPRECIATION-FIXTURES AND EQUIPMENT

ECONOMIC LIFE DEPRECIATION - PERCENT GOOD

Effective	Typical Life Expectancy in Years																
Age	**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
Animal Cages	10
Apartment Furniture & Appliances	10
Apparel & Textile Manufacturer	9
Apparel Rack	9
Appliance Sales & Repair	9
Aquarium	10
Asphalt Plant – Permanent	20
Asphalt Plant – Portable	16
Audio Medical Equipment	10
Auger	10
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
Bale Maker	10
Baler	10
Bar Code Imprinter / Reader	6
Bar / Nightclub	10
Bar Sink	10
Bar Stool	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
Blood Pressure Units	10
Blowers	12
Boat Dock, Fixed or Floating	10
Boat Manufacturer	12
Boat/Recreational Vehicle Sales	12
Boiler, Industrial	16
Bookcases, Shelving	10

ECONOMIC LIFE TABLES

	Economic Life
Bookstore, New & Used	9
Booths - Fast Food	7
Booths - Restaurant	10
Bottling Equipment	12
Bowling Alley Machinery & Equipment	10
Brake Drum Equipment	12
Broiler, Charcoal or Gas	10
Buffer, Floor	6
Buildings, Portable	10
Bulletin Board	10
Bun Warmer	10
Butane & Propane Tanks	12
Butcher Block or Table	10
Cabinets & Shelves	9
Calculators	10
Cameras & Lenses	10
Cannery/Frozen Food Production	12
Cappuccino Machine	7
Car Vacuum	10
Car Wash Equipment, Automatic	8
Car Wash Equipment, Coin-operated	10
Carpet cleaner Equipment	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
Chain Saw	8
Chair	10
Chalk Board	10
Checkout Counter	9
Chemical Production	10
Children's Clothing	9
Chiropractic Furnishings & Equipment	10
Clay Products Manufacturer	15
Cleaning/Polishing Equipment	10
Closed Circuit Television	10
Clothes Dryer	8
Coffee Maker or Urn	10
Coin Changer	5

ECONOMIC LIFE TABLES

	Economic Life
Cold Drink Machine Fast Food	7
Cold Drink Machine Restaurant	10
Cold Storage & Ice Making Equipment	18
Combine	10
Communications Equipment	5
Compressor, Petroleum	20
Compressor, Shop	12
Computer Numerically Controlled (CNC) Equipment	10
Computerized Checkout Equipment	6
Computers & Data Processing Equipment	5
Conference Room Furniture	10
Convenience Store	9
Conveyor	10
Cooling Rack or Tower	12
Copiers & Duplicators	6
Cotton Gin	12
Counter & Stools	10
Crane	12
Credit Card Imprinter & Electronic Check	6
Crusher, Rock	16
Cue Rack & Sticks	6
Cutting Torch Equipment	10
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
Debit card System	6
Decorations	10
Deep Frying Equipment	10
Defibrillator	10
Dental Equipment & Furnishings	10
Department Store	9
Desk	10
Diagnostic Equipment	10
Dies, Jigs, Molds, Tooling	3
Discount Store/Variety	9
Dishwasher	10
Display & Sales Equipment, General	9
Ditcher	16
Dividers, Room	12
Dozer	12
Drag Line	16
Dressers & Mirrors	10
Drill Press	10
Drink Dispenser	10

ECONOMIC LIFE TABLES

	Economic Life
Drink Machine	8
Drug Store	9
Dry Cleaning Equipment	10
Dust Collector	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
Eye Wash Station	10
Fabric/Drapery Sales	9
Fabricated Metal Products	12
Facial Chair	10
Facsimile (FAX) Machine	6
Family, Clothing	9
Fans & Ventilation Equipment	10
Farm Equipment/Implement Dealership	12
Farm Supply & Feed	9
Fast Food Restaurant	7
Fast Food Restaurant FF&E	7
File & Storage Cabinets	10
Financial Institution	10
Fire Extinguishers	5
Floor Covering, Sales	9
Florist & Gift	9
Food Case - Refrigerated	10
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
Game Machine	10
Garden Supply/Nursery	10
Gas Tank, Portable	8
Generator, Shop or Portable	12
Gift Sales	9

ECONOMIC LIFE TABLES

	Economic Life
Glass & Glass Products Manufacturer	14
Glass Washer w/Motorized Brush	10
Golf Equipment	10
Grader	16
Grain & Feed Mill Products Manufacturer	17
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	9
Health Club	10
Heater, Portable	8
Hobby & Craft Sales	9
Hoist	12
Holding Tank	12
Hospital Furnishings & Equipment, General	10
Hot Dog Machine	7
Hot Water Tank	12
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
Key Card System	6
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

ECONOMIC LIFE TABLES

	Economic Life
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
Manicure Table	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
Menu Board - Fast Food	7
Metal Working Equipment	10
Metalworking Machinery Manufacturer	10
Micrometer	12
Microwave Oven	10
Milling Equipment	20
Miniature Golf Course	10
Mining & Quarrying	10
Mirror, Security & Other	6
Miscellaneous Consumer Products Manufacturer	10
Mobile Office	10
Motel	10
Motorcycle/Recreational Vehicle Dealership	10
Motors, Diesel, Electric, & Gasoline	8
Music System	6
Nacho Machine - Fast Food	7
Newspaper/Print Shops	11
Newspaper Vendor Box	10
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

ECONOMIC LIFE TABLES

	Economic Life
Pallet, Metal	8
Pallet, Plastic	8
Pallet, Wood	3
Paper & Pulp Manufacturer	12
Paper Products Manufacturer	12
Paper Shredder	6
Patio Furniture	10
Partitions, Free Standing	9
Patterns	3
Pawn Shop	9
Pedicure Equipment/Cart	10
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	9
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
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

ECONOMIC LIFE TABLES

	Economic Life
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
Reception Room F&E	10
Record/Tape/Compact Disk Sales	9
Recording Studio Equipment	8
Recreation Establishment	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 (not	10
Retail Furniture & Fixtures	9
Retail Trade, General, Fixtures, & Equipment	9
Revolving Roaster	10
Riveting Machine	12
Robotics Equipment (Excluding Computer)	10
Roller Rink	10
Roofing Equipment	12
Room Furniture - Hotel	10
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
Scaffolding	10
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

ECONOMIC LIFE TABLES

	Economic Life
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
Steam or Serving Table & Pans	10
Sterilizer	12
Stone Products Manufacturer	15
Stools	10
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
Time Clock	6
Tire Changer	12
Tire Rack, Portable	10
Tire/Rubber Sales	9
Toaster	10
Tobacco Sales	9
Towers, Lattice, Guyed, Monopole	20

ECONOMIC LIFE TABLES

	Economic Life
Tractors	10
Tractors Attachments	10
Trailers, equipment	10
Transmission Equipment	10
Trays	8
Truck, articulating	10
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
Washer Extractor, Laundry Commercial	12
Washer, Coin Operated	10
Washer, Manual Operated	10
Waste Containers, Plastic & Steel	10
Water Softening Equipment	12
Welder	10
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

NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)

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Click on Code Search

Click on Corresponding Code or Industrial Title
or
Type in Description of Business

OKLAHOMA BUSINESS PERSONAL

PROPERTY RENDITION FORM

AND

REPORTING SCHEDULES

BUSINESS ASSET LISTING
904-3
904-3A
904-3P

BUSINESS RENDITION
901
901-P
901-F

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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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