

OKLAHOMA
BUSINESS PERSONAL PROPERTY
VALUATION SCHEDULE
2017



OKLAHOMA TAX COMMISSION
AD VALOREM TAX DIVISION

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

**OKLAHOMA
PERSONAL PROPERTY VALUATION SCHEDULE
TABLE OF CONTENTS**

Section I. Personal Property Schedule Introduction

Section II. Index

Section III. Valuation

Section IV. Agricultural Related Equipment

Section V. Business Related Equipment

Section VI. Construction or Industrial Related Equipment

Section VII. Petroleum Related Equipment

Section VIII. Other Equipment

Section IX. Renewable Energy

Section X. Personal Property Economic Lives & Depreciation Tables
SIC Conversion to NAICS

Section XI. Oklahoma Business Personal Property Rendition Forms
Freeport Exemption Form

Section XII. Glossary Glossary of Terms

Section XIII. Valuation Resources
Bibliography
Notes

INDEX

OKLAHOMA PERSONAL PROPERTY SCHEDULE

Section I - Introduction

Section II - Index

Section III - Valuation and Definitions

Section IV - Agricultural

Agricultural Products	Livestock
Balers	Livestock, Other
Combines	Mower Conditioners
Cotton Harvesters	Sprayers
Cotton Pickers	Tractors
Forage Harvesters	Wind towers

Section V - Business Equipment

Computers	Office Machines
Computer Components	Printers
Copiers	Safes
Office Furniture	Scanners

Section VI - Construction or Industrial Equipment

Air Compressors	Graders
Backhoes	Lift Truck - Rough Terrain
Compaction Equipment	Lifting Equipment
Concrete Equipment	Log Loaders
Cranes-Hydraulic	Paving Equipment
Cranes-Lattice Boom	Pile Driving
Cranes-Truck Mounted	Pumps
Crawler Loaders	Road Maintenance Equipment
Crawler Tractors	Scrapers-Self Propelled
Crushing & Conveying Equipment	Skid-Steer Loaders
Excavators	Trenchers
Forestry Equipment	Wheel Dozers
Generators	Wheel Loaders

Section VII - Petroleum

Drilling Rigs	Pipeline
Compressors	Tanks
Meters	

Section VIII - Other Equipment

Billboards
Carwash Equipment
Coin Changer
Food Merchandisers
Game Machines

Golf Cars
Organs
Pianos
Towers
Vending Machines

Section IX - Renewable Energy

Wind Energy - Commercial

Section X - Depreciation Tables

Economic Life Depreciation
Economic Life Tables
Original Cost Trending Factors

Section XI - Forms

Section XII - Glossary

Section XIII - Resources

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
Ad Valorem Division
P. O. Box 269060
Oklahoma City, OK 73126-9060
(405) 319-8200

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/media/standards/StandardValuationPersonalProperty.pdf>

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), whereas 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

Section III

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

Commodities

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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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
P.O. Box 269060
Oklahoma City, OK 73126-9060
(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
345-400	342.50
400-450	319.00
450-500	293.00
500-525	283.00
550-600	268.50
625-675	247.25
700-750	233.00
750-800	228.13
800-850	216.38
850-875	208.00
900-950	202.13
950-1000	192.13
1,000-1,105	186.30

Heifers: Medium & Large 1 per 100 lbs

Pounds	Avg. Price
345-400	298.50
400-450	286.50
450-500	269.00
500-600	261.00
600-650	237.00
650-700	232.88
725-750	212.13
750-775	213.75
800-850	198.00
900-950	189.75
950-1,000	188.00

DAIRY CATTLE

Cows & Bulls - use Market Value

Chicken Houses and Pig Farms

With the specialized nature and varied equipment by company, it is recommended to use Marshall Valuation Services for valuing these industries. Chicken House valuation can be found in Section 17 page 10 of MVS, and Pig Farms can also be found in Section 17 starting on Page 9.

PIGS

Sows, Boars, Barrows & Gilts per 100lbs		
	Pounds	Avg. Price
Sow	300-500	18-22
	500-700	25-27
Boar	200-250	20.00
	250 +	7.00
Barrows & Gilts	220-270	50.00

Poultry

Chickens, value per head \$6.90 per bird (average: includes layers, pullets, rooster, excludes broilers).

Broilers, value of production \$0.50 per pound, or an average of \$3.35 per bird.

Turkeys, price received for the US, \$0.719 per pound.

Table Eggs (per dozen)

Large	2.45
Medium	2.16
Small	1.85

Goats

Kids Selection 1

Pounds	Avg. Price
31-75	65-143
76-120	173-200

Nannies

Pounds	Avg. Price
76-120	137-157
121-140	175

Kids Selection 2

Pounds	Avg. Price
0-50	76-99
51-75	229-165

Billy

Pounds	Avg. Price
61-120	250-270
141-180	

Pygmy

Pounds	Avg. Price
0-50	43-71
51-75	82

Wether

Pounds	Avg. Price
0-60	45-140
61-120	144-225

SHEEP

Ram Lamb Choice

Pounds	Avg. Price
31-75	55-131

Ewe Lamb

Pounds	Avg. Price
31-90	80-185

Ewe

Pounds	Avg. Price
91-160	80-210

Ram

Pounds	Avg. Price
76-200	130-175

Grain Report

Commodities

	Price		Price
Wheat (per bushel)	4.96-5.34	Corn (per bushel)	3.45-3.80
Milo (per cwt)	6.34-7.64	Soybeans (per bushel)	8.32-8.74

Hay

Grass Hay Central Oklahoma:

Prairie hay 4 x 5 bales 25.00-35.00 per bale, mostly 29.00-32.00. Good Bermuda 50.00-60.00 per bale in 5 x 6 bales.

Fair quality Bermuda 5 x 6 round bales 40.00-45.00 per bale. Good alfalfa hay 120.00-140.00 large square bales

Good alfalfa round bales 100.00-130.00. Small square bales Bermuda grass 6.00-8.00 per bale.

Peanuts

	Price Per ton
Runner Peanuts	415.43
Spanish Peanuts	552.53
Valencia Peanuts	481.90
Virginia Peanuts	481.90

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
or on the web at:

<http://www.oda.state.ok.us/mktdev/marketreport.htm>

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

CASE IH

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
SB531	17,865	15,417	14,230	131,341	12,123	11,190	10,328	
SB521	16,662	14,345	13,240	12,221	11,280	10,411	9,610	
SB541	20,275	17,700	16,342	15,079	13,918	13,048	11,857	
SB551	26,163	22,604	20,887	19,299	17,832	16,477	15,225	
LB434-433	98,240	83,995	77,695	68,760	63,603	58,833	54,421	
LB334-333	81,080	69,323	64,124	57,391	53,087	49,105	45,422	
RB444	17,490	15,182	14,013	12,934	11,938	11,019	10,170	9,387
RB455A	16,750	14,622	13,496	12,457	11,498			
RB455-454	29,850	20,686	19,093	17,623	16,266	15,014	13,858	12,791
RB465-464	33,583	24,412	22,665	20,897	19,267	17,765	16,379	15,101
RB565-564	32,155	28,683	22,860	21,077	19,433	17,917	16,500	15,186

CLAAS

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
340	20,553	18,312	16,957	15,702	14,541	13,465	11,545	10,345
340-350RC	25,310	22,577	20,929	19,401	17,985	16,672	15,455	14,327
375RC	32,530	28,984	26,840	24,853				
375-355UW	53,210	47,437	43,950	40,720	36,505	33,822	31,336	29,033
380	29,470	26,257	24,314	22,515	20,849	19,306	17,877	16,555
360	26,752	23,836	22,072	20,439	16,474	15,255	14,126	13,081
ROLL26	23,021	20,511	18,998	17,588	16,286	15,081	13,965	12,932

JOHN DEERE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
328	16,253	14,595	13,544	12,569	11,664	10,824	10,045	9,322
338	17,883	16,148	15,066	14,057	13,115	12,236	11,417	10,689
348	19,559	18,248	16,898	16,041	14,821	13,828	12,986	12,115
449-448	17,158	16,043	15,000	13,275	12,412	11,605	10,146	9,486
459SS	24,664	23,061	21,562					
459STD	16,156	15,232	14,124					
459-458	20,834	19,480	18,260	16,484	15,456	14,410	13,474	12,598
469-468	28,740	25,755	23,839	20,547	19,393	18,090	16,977	15,138
469SS	30,231	27,061	25,193					
559SS	34,220	30,918	28,862					
559-558	25,052	22,634	21,129	19,090	17,821	16,636	15,529	14,497
569SS	40,738	36,623	34,023					
569-568	30,027	27,069	23,801	20,885	20,535	18,112	17,570	16,767
854SS	35,563	32,292	29,967	27,806	25,807	23,949		

BALERS

KRONE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
BP890	77,896	71,743	66,075	60,855	56,047	51,620	47,542	43,786
BP 4 X 4	121,572	108,321	99,763					
BP1270	92,826	85,493	78,739	72,519	66,790	61,513	56,654	52,178
BP1290	103,044	89,751	82,661	76,130	70,116	64,577	59,475	54,777
KR125B	16,588	14,780	13,613	11,993	11,045	10,173	9,369	8,629
KR130B	19,237	17,044	15,697	13,829	12,737	11,731	10,804	9,950
KR160B		17,158	15,819	14,585	13,448	12,399	11,432	10,540
FORT 1500/VP	28,192	24,922	23,028	24,922	23,028	20,357	18,809	17,380
FORT 1800/VP	29,435	25,825	23,862	21,094	19,491	18,010	16,641	15,376

MASSEY FERGUSON

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
1841	25,480	23,518	21,707	20,036	18,493	17,069	15,755	14,542
1840/1839	20,463	18,842	16,866	15,553	14,383	13,561	12,241	11,299
1837/1838	18,374	16,408	15,144	13,978	12,902	11,909	10,992	10,145
1835/1836	16,946	15,133	13,988	12,892	11,899	10,983	10,137	9,358
1843S-1844S	50,077	46,221	42,817	43,402	40,060	36,975	34,327	31,500
2250/2150	83,916	77,454	687,618	62,419	57,805	53,170	49,076	45,297
2290/2190	118,459	108,818	92,523	85,647	79,223	73,281	68,429	62,701
2270/2170	98,573	92,119	78,680	69,691	65,924	61,423	56,319	51,447
1745	16,410	15,130	13,950	13,049	11,859	10,934	10,081	9,295
1734	13,150	12,124	11,178	10,306	9,503	8,761	8,078	7,448
2946/2846	25,081	23,124	20,369	18,805	17,336	15,988		
2956/2856	29,053	27,684	23,894	22,273	21,199	18,831		

NEW HOLLAND

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
BC5050	16,975	15,821	14,587	13,595	12,671	11,809	11,006	
BC5060	18,221	16,964	15,535	14,546	13,542	12,808	11,738	
BC5070	20,810	19,374	17,270	16,259	15,123	14,068	13,037	
BC5080	26,446	24,594	22,135	20,586	19,145	17,804	16,556	
330	81,243	75,231	70,007					
340	97,772	89,999	82,844					
RLBLT 450 UT	16,800	15,557	14,405	13,339	12,352			
BR7050	17,614	16,310	15,103	13,986	12,951	11,992	11,105	10,283
BR7060		21,883	20,351	18,927	17,602	16,370	16,224	14,102
BR7070		25,574	23,294	21,936	20,453	18,809	17,673	16,129
BR7080		21,793	20,180	18,687	17,304	16,023	14,835	13,740
BR7090		35,144	25,113	22,707	20,806	19,551	18,605	16,590

BALERS

VERMEER

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
504N	22,298	20,693	19,203	17,820				
5420REBEL	14,178	13,158	12,210	11,331				
504 PRO	33,887	31,413	29,120					
5520REBEL	16,928	15,692	14,547	13,491				
404PRO	28,614	26,525	24,589	22,794	21,130	19,588		
605SM/N	30,095	27,628	25,720	23,792	22,794	20,490	19,041	
604SM/N	25,985	24,349	22,258	20,543	19,064	17,691	16,417	
6650RANCHER	23,219	21,616	20,125	18,133	16,881	15,717		
6640RANCHER	21,514	20,030	18,648	16,802				

COMBINES

AGCO GLEANER

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
S67/S68	264,344	240,046	214,829	198,025	182,833			
S77/S78	285,152	243,556	222,954	204,399	187,674			

RIGID PLATFORMS

4200 12/13'		17,537	16,608	15,728	14,894	14,105	12,652	11,286
4200/4300 14/15'	22,758	17,326	16,408	15,539	14,715	13,935	12,500	11,150
7200 24/25'	23,428	22,237	19,947	18,889	17,322	15,711	14,485	13,355
7200 30'	25,436	24,088	21,607	20,462	18,763	17,018	15,691	14,467
7200 - 35'	31,582	29,908	26,828	25,406	23,297	21,131	19,482	17,953

FLEXIBLE PLATFORMS

8200 - 20'	28,130	26,428	23,640	22,328	20,642	18,878	17,452	16,484
8200 -24/25'	30,383	28,545	25,534	24,117	22,298	20,389	18,748	17,708
8200 30'	34,289	32,214	28,816	27,217	25,162	23,010	21,158	19,984
8200 - 35'	39,621	37,224	33,297	31,449	29,075	26,589	24,448	23,091

DYNAFLEX PLATFORMS

9250 - 25'	51,850	49,050	44,440	42,040	38,929			
9250 30'	60,479	57,213	51,835	49,036	45,408	42,956		
9250 35'	65,512	61,974	56,149	53,117	49,186	46,530		
9250 40'	71,250	67,403	61,067	57,769	53,494	50,505		

CORN & ROW HEADS

3000 - 6	35,198	33,227	29,705	28,041	26,050	24,201	22,241	20,439
3000 - 8	41,589	39,260	35,099	33,133	30,781	28,595	26,279	24,150
3000 - 12	60,246	56,872	50,844	47,996	44,589	41,423	38,068	34,984

CASE IH

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
5140/5130	221,278	203,078	182,578	167,879				
8230/8240	304,079	270,004	247,850	227,922				
9230/9240	319,178	283,297	259,233	237,632				
9230H/9240H	384,114	343,344	317,298	293,781				
8230H/8240H	367,600	329,523	305,405	283,578				
7230H/7240H	344,885	306,763	282,084	259,763				

CORN & ROW HEADS

4200/3200 - 6	39,811	37,350	33,922	31,825	29,858	28,013	26,282	24,395
3200 - 8	50,492	47,371	42,075	39,475	37,035	34,747	32,599	30,259
3200 - 12			63,448	59,527	55,848	51,828	48,116	44,661

COMBINES

CASE IH

RIGID PLATFORMS

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
2030/2010 20'	17,410	16,539	14,919	14,141	13,434	12,762	11,869	10,979
2030/2010 25'	18,664	17,731	15,958	15,160	14,402	13,682	12,724	11,770
2030/2010 30'	21,015	19,965	17,968	17,070	16,216	15,405	14,327	15,252

FLEXIBLE PLATFORMS

3020/2020 20'	23,063	20,526	19,089	18,135	17,228	16,108	15,303	14,538
3020/2020 25'	26,348	24,899	22,160	20,609	19,578	18,599	17,390	16,521
3020/2020 30'	30,730	29,039	25,845	24,036	22,834	21,692	20,282	19,268
3030/2020 35'	35,155	33,221	29,587	27,497	26,122	24,816	23,203	22,043

JOHN DEERE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
S650/550	250,089	229,354	192,255	176,143				
T670	259,433	238,705	220,020	175,756	162,414	150,344	110,469	
S660	263,267	240,250	219,528	201,541				
S670	288,023	274,022	237,047	221,196				
S690	335,485	306,708	280,872	257,664				
S680	316,313	290,530	269,228	246,199				
S690H	367,328	325,211	287,878	254,800				
S670H	334,340	299,959	269,224	241,751				

RIGID PLATFORMS

600 - 14/15'	24,203	22,824	20,989	19,758	18,632	17,570	16,568	15,624
600 - 20/22'			20,876	19,456	18,133	16,900	15,751	14,365
600 - 24/25'			21,388	19,887	18,535	17,500	16,100	14,683
600 - 30'			24,385	22,727	21,280	19,741	18,490	16,780

FLEXIBLE PLATFORMS

600 - 20'	27,616	25,801	23,590	21,569	20,152	18,828	17,591	16,083
600 - 22'	28,896	26,997	24,684	22,568	21,085	19,700	18,406	16,628
600 - 24/25'	29,035	27,128	24,803	22,677	21,187	19,187	18,495	16,910
600 - 30'	32,942	30,119	27,538	25,178	23,103	21,047	19,843	17,979
600 - 35'	37,118	33,997	31,029	28,369	25,616	23,715	22,157	20,258
600- 40' DR	65,125	60,762	55,475	50,649	47,555	44,089		

CORN & ROW HEADS

600C - 6	41,807	38,985	35,769	32,997	31,100	29,000	26,608	24,413
600C - 8	52,321	48,266	44,284	40,852	37,854	35,142	32,243	29,583
600C - 12	74,111	70,954	64,889	58,605	54,913	50,460	45,221	41,560

COMBINES

MASSEY FERGUSON

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
9520/9525	245,353	219,428	197,949	179,702				
9540/9545	279,172	245,490	217,609	198,325				
9560/9565	295,831	259,012	225,942	204,805				

RIGID PLATFORMS

4200/4300 - 18'	24,591	23,128	20,364	19,153	18,013	16,941	15,933	14,985
7200 - 24/25'	24,771	23,309	21,235	19,982	18,803	17,505	16,035	14,768
7200 - 30'	27,046	25,451	23,185	21,817	20,530	19,114	17,508	16,125
7200 - 35'	33,384	31,415	28,619	26,930	25,341	23,593	21,611	19,904

FLEXIBLE PLATFORMS

8200 - 25'	28,493	26,803	24,678	23,214	21,838	20,543	18,708	17,131
8200 - 30'	32,155	30,248	27,850	26,198	24,645	23,163	21,113	19,333
8200 - 35'	36,191	34,045	31,345	29,487	27,738	26,093	23,763	21,760

CORN & ROW HEADS

3000 - 6	35,739	33,477	30,688	28,745	26,926	25,221	23,120	21,425
3000 - 8	41,483	38,857	35,620	33,365	31,253	29,275	26,836	24,501
3000 - 12	61,848	55,459	50,840	47,621	44,607	41,783	37,467	34,345

NEW HOLLAND

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
CX8080	280,775	243,028	214,952	194,389	172,066	155,742	141,085	127,915
CX8090	303,798	263,755	232,659	210,982	187,334	170,101	154,616	140,704
CR6090	254,449	280,947	230,869	206,933				
CR8080		258,914	233,219	210,251				
CR7090	301,839	253,015	225,457	205,457				
CR8090	337,174	278,968	246,676	223,018				
CR9090Z	396,894	382,297	312,818	278,592				
CR9090	355,956	295,992	260,668	234,018				

RIGID PLATFORMS

790CP - 14'	22,449	21,232	19,285	18,240				
790CP - 12'	20,851	19,721	17,921	16,942				
72C - 24/25'	18,307	20,956	18,854	17,812	16,827	14,382	13,586	12,563
72C - 30'	22,193	23,851	21,459	20,272	19,151	16,396	15,463	14,299

FLEXIBLE PLATFORMS

740CF - 20'	23,640	22,288	20,288	19,161	18,084			
740CF - 24/25'	26,555	25,036	22,085	21,546	20,313			
740CF - 30'	30,129	28,406	25,969	24,446	23,047			

COTTON PICKERS & STRIPPERS

CASE IH

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
ME635	473,645	427,234	385,842	348,867	315,806	270,414	245,074	222,322

COTTON HARVESTERS

JOHN DEERE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
7460	174,227	157,051	141,640	128,482	115,381	103,928	94,166	85,377
7760		514,211	465,035	424,390	381,766	346,520	314,856	286,385
7660		367,328	331,545	295,684	265,887			

FORAGE HARVESTERS

CASE IH

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
FHX300	42,123	37,405	34,338	31,522	28,938	26,565	24,386	22,387

CLAAS

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
930	239,796	214,138	198,720	184,412	171,135	158,813	147,378	
940	262,916	238,728	221,539	205,589	190,786	177,050	164,302	
950	279,596	254,432	236,622	220,058	204,654	190,328	177,005	
960	295,944	266,054	247,164	229,615	213,313	198,187	184,097	
980	338,451	304,606	283,284	263,454	245,012	227,861	211,586	
970	313,644	282,280	262,520	244,144	227,054	211,160	196,379	

JOHN DEERE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
3975	34,821	31,008	28,466	26,131	23,989	22,022	20,216	18,558
3955	28,382	25,331	23,305	21,440	19,725	18,147	16,151	14,859
7280	193,318	178,240	164,337					
7180	169,163	155,968	143,803					
7380	212,086	195,756	180,682					
7480	236,495	218,285	201,477					
7780	265,241	244,287	225,188					
7580	255,165	235,007	216,442					
7980/7950	334,547	297,442	273,322	237,517	218,278	200,597	170,307	156,512

KRONE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
X700	321,753	281,212	259,840	240,092	221,845			
X850	352,879	352,679	310,006	286,444	264,674			
X1100	385,619	340,887	314,980	291,041	268,922			

NEW HOLLAND

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
790	25,954	23,268	21,441	19,758	18,207	16,778	15,461	14,247
FP240	44,488	39,328	36,142	33,215	30,524	28,052	25,780	23,691
FP230	37,518	33,166	30,480	28,011	25,742	23,667	21,741	19,980
FR450	249,425	220,492	202,632					
FR500	283,321	246,206	226,263					
FR600	318,759	277,321	255,135					
FR850	370,431	325,609	299,235					
FR700	348,591	302,925	278,388					

MOWER CONDITIONERS

CASE IH

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
SC101	34,997	30,552	28,047	25,747	23,636	21,698	19,918	
DC92	21,291	19,332	17,747	16,292	14,956	13,729	12,604	
DC102	22,500	20,475	18,994	17,330	15,943	14,668	13,495	
DC132/133	30,747	28,041	24,646	22,545	20,786	19,165	17,670	
DC162/163	36,041	32,905	28,861	26,514	24,473	22,588	20,849	

JOHN DEERE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
625	17,160	15,976	14,874	13,848	12,982	12,003	11,174	10,403
630	19,840	18,633	17,369	16,335	15,163	14,177	13,256	12,394
635	23,226	21,043	19,769	18,239	17,113	15,877	14,718	13,703
830	24,004	21,867	20,359	18,954	17,583	16,428	15,295	14,420
835	26,306	23,807	22,141	20,497	19,150	17,809	16,529	15,403
946	29,521	26,717	24,846	23,107	21,490	19,985	18,586	17,285
956	34,312	30,675	28,432	26,293	24,594	22,892	21,226	19,719
131	18,565	17,247	16,022	14,885				
388	45,311	42,112	39,122	36,345				

KRONE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
EC2801CV	18,019	15,748	14,473	13,300	12,223	10,866	9,986	9,177
EC2800CRI	19,434	16,985	15,609	14,435	13,183	12,115	11,134	10,232
EC3200CV	18,467	16,141	14,833	13,632	12,528	11,513	10,580	9,732
EC3200CRI	20,503	17,919	16,468	15,134	13,908	12,872	11,746	10,765
EC3210CV	21,886	19,128	17,579	16,155	14,864	13,644	12,539	11,523
EC4013CV	25,199	22,024	20,240	18,601	17,094	15,709	14,437	13,268
EC6210CV	50,421	44,068	40,498	37,218	34,203	31,433	28,887	26,547

MASSEY FERGUSON

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
1359	19,498	17,899	16,431	15,084	13,847	12,712	11,669	10,712
1363	20,263	18,602	16,704	15,335	14,077			
1375		29,966	27,236	25,030	23,003	21,139	19,427	18,136
1372		24,728	22,928	20,811	19,125	17,576	16,000	14,844

MOWER CONDITIONERS

NEW HOLLAND

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
472	14,819	13,663	12,598	11,615	10,709	9,874	9,104	8,394
488	15,873	14,635	13,493	12,441	11,450	10,576	9,751	8,990
H7150	34,519	30,756	28,327	26,089	24,028	22,130	20,381	
H7320	20,331	18,440	17,002	15,676	14,453	13,326	12,286	
H7220	21,297	19,317	17,610	16,421	15,140	13,959	12,870	11,223
H7330	22,267	20,552	18,970	17,509	16,161	14,917	13,768	
H7230	23,352	21,554	19,895	18,363	16,949	15,535	14,439	
H7550		25,952	23,953	22,109	20,407	18,855	17,385	
H7450		27,127	25,038	23,109	21,346	19,615	18,105	
H7460		31,088	28,632	26,370	24,575	22,368	20,601	
H7560		30,242	27,853	25,652	23,626	21,759	20,040	
512	20,986	19,328	17,414	16,039				
530	46,725	43,034	38,773	35,710				

VERMEER

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
MC840		19,125	17,595	16,187	14,892	13,701	12,605	11,596
MC1030		23,400	21,528	19,806	18,221	16,837	15,422	14,189
MC2800		15,431						
MC3300	20,029	16,612						
MC3700	26,147	21,140						

SPRAYERS

CASE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
Patriot3230		162,916	151,068	140,060	131,044	120,358		
Patriot3240	195,198	181,427						
Patriot3340	227,015	210,397						
Patriot3330		188,297	173,987	160,721	148,437	137,064	126,518	
Patr. 4430/4440	254,469	226,743	209,754	194,004				

JOHN DEERE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
4630	162,056	148,657	138,545	128,069	118,499	109,810		
4730		192,122	171,883	159,867	148,680	137,225	126,087	119,320
4830		207,428	190,416	174,645	158,087	146,376	133,799	123,320
4940		236,766	21,797	187,322				

NEW HOLLAND

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
275F			198,761	182,577	167,650			
275R	191,770	175,173	159,911	145,864	132,956			
240F		193,508	177,579	162,886	149,350			
240R	177,810	162,403	148,247	127,814	116,277			
365F		248,988	228,258	181,764	165,716			

ROGATOR

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
RG900	220,213	185,606	170,794	157,118				
RG1100	240,889	201,144	185,524	171,083				
RG1300	302,882	242,419	223,506	206,027				

SPRA-COUCPE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
4460			79,634	74,026	68,804	63,942	59,420	55,220
4660			80,020	74,462	69,941	64,493	60,011	55,842
7660			111,905	103,646	95,980	88,865	82,271	76,138

TRACTORS

CASE IH

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
110MC	72,390	65,545	62,171	59,647				
110T4	64,804	58,945	55,946	53,113				
115MC	80,744	72,890	68,644	65,390				
115T4	87,320	72,808	64,156	60,633				
120MC	76,956	70,329	66,530	62,944				
120T4	67,188	61,265	57,824	54,581				
125MC	79,407	73,799	70,010	66,427				
125T4	71,923	68,096	64,479	61,061				
140A	52,699	42,816	39,446	37,028				
140MC	87,312	81,032	76,400	72,036				
140T4	78,396	73,813	69,496	65,431				
F-ALL 75A	24,203	22,115	20,861	19,693	18,444	17,280		
F-ALL 85C	39,218	32,016	30,359	30,343	28,729	26,775	25,371	24,057
F-ALL 95C	41,012	34,335	32,429	30,410	28,737	27,187	25,698	24,324
F-ALL45A	31,183	28,848	27,272	15,164	14,198	13,318	16,549	15,614
F-ALL55A	21,188	17,887	16,393	15,226	14,004	12,921		
F-ALL65A	22,099	19,295	17,775	16,377	15,092	13,914		
F-ALL65C		20,374	18,807	17,354	16,036	14,817	13,701	12,682
F-ALL75C	27,761	23,842	22,494	21,124	20,214	19,168	18,197	17,298
MAG 225		136,741	129,609	122,695	116,274	103,252		
MAG 190		124,218	115,806	110,845	104,756	92,762	87,617	
MAG 210		123,773	116,737	110,134	103,938	92,811	87,106	
MAG 235		121,837	112,995	104,551	96,484			
MAG 260		131,861	122,464	113,485	104,903			
MAG 290		143,024	130,132	120,828	109,832			
MAG 315		162,395	147,531	135,966	123,476			
MAG 340	207,471	189,808	177,392	165,781	154,926			
MAG180	128,415	118,337	111,778	105,581	99,727	88,219	83,261	
PUMA 130	89,729	81,961	77,290	72,886	68,735			
PUMA 145		90,722	85,584	80,738	76,162			
PUMA 160	113,108	104,773	99,286	94,090	89,170			
PUMA 170		101,008	95,678	90,628	85,849			
PUMA 185	119,513	110,099	102,950	97,011	90,814			
PUMA 200	124,957	115,377	107,397	101,328	95,632			
PUMA 215		113,135	106,696	100,657	94,992			
PUMA 230		130,084	122,936	116,216	109,891			
450 QUADTRX	274,232	256,422	241,861	224,180	200,472			
500 QUADTRX	322,138	286,144	266,619	248,441	231,521			
600 QUADTRX	373,903	318,027	297,344	278,039	259,983			
STEIG 370/350	216,328	185,346	175,803	167,367	158,323			
STEIG 400/420	241,907	208,130	196,210	185,002	174,463			
STEIG 450/470	255,127	226,041	211,866	200,430	186,145			
STEIG 500	269,796	239,673	223,989	210,806	197,716			
STEIG 600/620	318,720	272,852	260,944	249,637	238,895			

TRACTORS

CHALLENGER / CATERPILLAR

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
MT525D PREM	119,111	106,317	99,356	92,843				
MT525D DLX	111,278	99,024	93,201	87,026				
MT525D CLSC	97,789	85,608	79,765	74,349				
MT535D PREM	122,975	109,751	102,567	95,836				
MT535D DLX	115,165	103,287	96,450	90,055				
MT535D CLSC	101,611	87,177	81,226	75,868				
MT545D PREM	126,806	113,047	105,348	98,158				
MT545D DLX	119,026	106,629	99,299	92,456				
MT545D CLSC	105,526	90,961	84,532	785,239				
MT555D PREM	132,615	119,450	111,571	104,191				
MT555D DLX	125,383	112,705	105,194	98,171				
MT555D CLSC	109,408	95,998	89,521	83,503				
MT565 PREM	137,429	123,155	115,263	107,864				
MT565D DLX	129,616	116,076	108,566	101,529				
MT565D CLSC	113,980	99,631	93,009	86,612				
MT575D PREM	143,837	128,441	120,113	112,351				
MT575D DLX	136,027	121,390	113,446	106,047				
MT575D CLSC	120,063	105,173	98,113	91,550				
MT585D PREM	150,747	134,142	125,351	117,156				
MT585D DLX	142,965	127,496	119,070	111,221				
MT585D CLSC	127,446	111,259	103,726	96,721				
MT645D	195,345	179,683	164,232	153,365	143,225	133,764	115,578	107,879
MT655D	205,792	187,492	172,874	160,909	149,943	139,727	120,431	112,134
MT665D	221,032	202,222	187,687	174,354	161,957	174,354	161,957	150,431
MT685D	242,537	219,813	206,134	191,295	176,566	164,385		
MT675D	235,535	213,991	198,489	184,108	170,764	158,366	135,766	125,766
MY955C	286,673	232,432	214,313	197,596	182,135	167,845	154,645	133,182
MT975C	322,011	274,170	253,873	235,071	217,567	201,499	186,514	161,514
MT965C	304,734	251,682	240,821	215,285	199,098	184,090	170,184	147,096
MT835C		240,312	223,633	208,103	193,647	180,195	167,667	147,677
MT845C	304,460	276,821	252,395	235,474	219,579	203,966	191,180	178,354
MT855C	318,714	264,797	247,585	231,489	216,437	202,368	189,225	165,599
MT875C	351,463	303,908	283,158	264,493	246,733	232,709	214,715	191,725
MT865C	334,423	280,753	266,543	243,923	227,246	211,892	197,493	176,676

TRACTORS

FENDT

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
714VO	131,121	120,540	111,993	104,040	94,560	87,807	81,529	75,697
716VO	139,055	127,980	119,035	110,698	100,714	93,609	86,693	80,836
718VO	144,963	133,456	124,203	115,573	105,213	97,848	90,965	84,593
720VO	154,619	142,436	132,644	123,508				
722VO	163,849	151,024	140,687	131,055				
724VO	167,802	154,713	144,168	134,340				
824V	189,924	176,884	168,145	156,504	145,666	135,577		
828V	210,183	195,958	186,484	173,771	161,923			
826V	200,164	186,525	177,415	165,232	153,883	143,313		
924V		194,767	181,666	169,447	158,051	148,897	138,700	129,404
927V	231,039	215,525	204,694	190,854	177,950	165,918	158,742	147,951
930V	245,541	228,949	217,861	203,507	188,743	175,874	169,920	158,276
933V	260,254	242,794	231,220	215,602	201,581	187,437	178,394	166,250

JOHN DEERE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
3320		15,779	14,928	14,109	13,320	12,690	11,826	11,124
3520		17,543	16,486	15,792	14,592	13,702	12,851	12,316
3720		20,957	19,989	19,010	18,107	17,236	16,396	11,548
4105	18,556	16,985	15,378	14,535	13,498	12,511	11,551	10,912
4120	23,878	21,270	19,973	18,778	17,637	16,541	11,774	10,842
4320	23,170	22,095	20,723	19,458	18,290	17,408	16,114	15,101
4520	27,585	24,620	22,972	21,624	20,298	19,069	17,923	16,649
4720	30,721	27,644	25,686	24,471	22,975	21,638	20,402	19,222
3032E	14,981	12,815	11,265	10,697	10,071	9,452	8,804	
3038E	16,528	14,618	13,189	12,006	11,454	10,655	10,070	
5045D		13,965	12,931	12,013	11,119	10,313	9,534	
5045E	23,322	19,267	17,644	16,788	15,748	14,757	13,904	
5055D		14,937	13,945	12,787	11,839	10,947	10,159	
5055E	24,129	21,013	20,037	18,810	17,006	15,936	15,323	
5065E	26,868	21,494	21,096	19,848	17,709	16,724	15,771	
5075E	29,566	24,645	23,226	21,625	20,313	18,976	18,124	
5075M	38,439	35,516	31,575	29,918	28,918	27,013	26,434	
5085M	39,915	37,658	35,542	33,980	31,707	29,973	28,354	
5100M	46,048	44,289	42,042	39,755	36,369	34,621	32,978	
5101E		40,477	38,496	36,529	34,691	33,233	31,466	
5115M	50,844	47,950	45,485	43,417	39,387	36,750	34,970	
6105R		69,758	66,920	64,222				
6115D CAB	53,507	49,692	46,292	43,380	39,285	36,597	34,009	
6115D OPEN	45,223	41,463	38,415	35,509	32,968	30,701	28,293	
6115R	76,924	74,432	72,165	68,909				
6130D CAB	83,702	54,997	51,332	48,316	44,710	41,725	38,941	

TRACTORS

JOHN DEERE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
6140D CAB	59,552	56,943	53,748	50,506	47,727	45,104	42,628	41,420
6140R	95,168	92,058	85,058	82,340				
6150R	101,088	96,941	91,086	88,123				
6170R	113,170	109,983	105,441	101,408				
6190R	116,199	112,245	104,669	99,634				
6210R	123,667	122,281	112,819	107,833				
7230R	156,249	148,454	139,904	131,821	124,730			
8235R		145,038	140,853	134,208	125,992			
8260R		158,265	154,026	146,906	134,491			
8285R		175,460	173,652	152,356	144,239			
8310R	195,896	189,759	179,952	168,907	132,989			
8310RT		210,958	197,677	185,284	173,583			
8335R	219,800	206,266	202,870	194,161	171,784			
8335RT		223,798	209,334	195,821	183,200			
8360R		232,790	221,602	210,577	196,114			
8360RT		234,028	219,016	203,909	192,247			
9360R		197,238	177,262	172,101	147,091			
9410R		218,187	200,654	189,247	160,196			
9460R		229,835	215,693	201,358				
9460RT	296,177	263,342	244,533	227,047				
9510R		259,311	242,333	224,569				
9510RT		280,359	268,269	243,155				
9560R		272,009	253,764	236,263				
9560RT		297,841	279,702	259,693				

KUBOTA

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
B2320	10,048	9,414	8,839	8,322	7,819	7,330	6,855	6,393
MX4700		16,777	15,803	14,906	13,781	13,029	12,342	
MX5100		17,322	16,381	15,429	14,548	13,774	13,099	12,320
M7040		19,617	18,357	17,214	16,139	15,421	14,221	13,381
M9960	32,457	30,957	28,828	27,327				
M96	45,461	43,292	41,242	35,182	33,467	31,852	30,333	28,906
M110	50,059	47,634	45,244	38,749	36,732	34,932	49,040	
M100	49,040	46,584	44,031	42,072	35,633	33,972	32,255	
M108	42,082	39,835	37,998	35,645	32,078	30,418	28,860	27,399
M126		58,033	54,119	51,542	49,103	42,527		
M135	60,441	55,712	53,514	49,854	43,282	41,075	39,050	

TRACTORS

MAHINDRA

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
MAX22	8,902	8,143	8,780	8,077	7,405			
MAX25	10,217	9,352	8,390	7,692	7,024			
3616 SHU C		16,161	14,356	13,367	12,110			
4010 GEAR		13,599	12,587	11,663	10,820			
4010 HST		14,513	13,470	12,516	11,644			
3535		15,088	14,056	13,109	12,244	11,454	10,697	
4035 SHU		16,767	15,648	14,619	13,676	12,813	11,987	
4035 HST		17,854	16,698	15,634	14,656	13,794	12,902	12,081
4035 PST		17,311	16,173	15,127	14,166			
4530 T4		15,432	14,465	13,243	12,441	11,603	10,265	9,593
4525		11,335	10,330	9,410	8,569	7,804	7,109	6,482
4025 4WD		13,441	12,351	11,244				
4025 2WD		10,595	9,686	8,787	7,910	7,229	6,562	5,963
5010 HST		20,564	19,273	18,080	16,978	15,963		
5010 GEAR C		19,569	18,312	17,152	16,082			
5010 GEAR		14,775	13,682	12,755	11,761			
5035 SHU		19,087	17,790	16,594	15,493	14,452	13,556	12,672
5035 HST		18,123	16,490	15,001	13,578	12,238	10,978	10,199
5035 PST		20,172	18,834	17,600	16,461	15,415	14,454	13,537
5530 HST		18,639	17,330	16,120	15,004	13,976	13,033	12,169
6110		21,697	20,649	18,974	17,760			
6010		22,604	21,159	19,819	18,577			
6525		20,678	19,184	17,803	16,527	15,350	14,119	13,273
6530 T3		18,373	16,602	14,985	13,417	11,990	10,714	9,936
6530 SHU		16,734	15,646	14,150	13,011	12,159		
7060 CAB		31,237	29,363	27,614	25,984	24,465	23,053	21,741
7060		22,741	21,181	19,736	18,397	17,159	16,017	14,965

TRACTORS

MASSEY FERGUSON

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
1526		12,811	12,086	11,425	10,824	7,752	7,229	6,723
1532		14,866	13,927	13,067	12,282	11,527	10,802	10,106
1529		12,704	11,815	11,005	10,268	9,562	8,884	8,234
2615		15,254	14,416	13,302	12,441	11,652	10,930	10,274
2635	21,463	20,042	18,724	17,632	16,674	15,332	13,367	12,470
7614 CLAS	86,328	80,370	74,812	69,628				
7615 PREM	112,443	105,080	98,190	91,746				
7615 DEL	105,896	98,896	92,350	86,230				
7615 CLAS	91,078	84,900	79,131	73,745				
7616 PREM	117,818	110,643	103,900	97,565				
7616 DEL	111,196	104,359	97,937	91,906				
7616 CLAS	93,763	87,814	82,236	77,006				
7618 PREM	122,000	114,038	106,581	99,600				
7618 DEL	116,053	108,418	101,418	94,917				
7618 CLAS	97,917	91,279	85,074	79,275				
7619 PREM	130,818	122,370	114,455	107,041				
7619 DEL	123,604	115,554	108,013	100,954				
7619 CLAS	106,324	99,224	92,582	86,371				
7620 PREM	136,108	127,691	119,824	112,433				
7620 DEL	128,842	120,803	113,294	106,243				
7620 CLAS	111,388	104,256	97,606	91,372				
7622 PREM	141,591	129,526	121,395	113,803				
7622 DEL	134,371	121,840	114,112	106,902				
7622 CLAS	116,971	106,167	99,263	92,833				
7624 PREM	146,340	133,831	125,388	117,502				
7624 DEL	140,995	127,927	120,035	112,430				
7622 CLAS	122,115	110,812	104,082	96,836				
8650		148,413	137,110	127,495	116,985	108,047	99,791	
8660		159,023	147,115	136,082	125,859	116,393	107,633	
8670		176,706	162,796	149,966	138,133	127,227	117,180	
8690		198,355	183,005	168,810	155,585	228,606	211,054	
8680		191,925	177,006	163,213	150,463	138,683	127,806	

TRACTORS

McCORMICK

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
X10.30		13,099	12,121	11,232	10,386			
X10.50		18,963	17,622	16,387	15,251			
X10.40		14,054	16,387	16,251	16,219			
X10.35		14,046	12,912	11,875	10,928			
X10.75		34,139	31,859	29,734	27,753			
X10.55		20,750	19,059	17,497	16,055			
MTX120		63,922	60,713	57,674	54,796	52,073	49,496	47,060
MTX135		66,031	62,748	59,638	56,691	53,901	51,261	48,763
MTX150		76,460	72,659	69,057	65,057			
TTX230	111,225	105,300	99,716	94,456	89,502	84,840	80,454	

NEW HOLLAND

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
45		13,195	11,999	10,905	9,798	8,895		
65		18,000	16,278	14,952	13,735	12,618		
55		14,808	13,508	12,678	11,318	10,388		
T4.75	28,375	24,508	22,952	21,504	20,157	13,095		
75		16,492	14,904	12,948	11,670			
TS6.120	43,872	33,949	31,599	29,408				
TS6.110	41,125	31,629	29,375	27,276				
TS6.140	51,844	41,221	38,379	35,724				
TS6.125		37,619	34,665	32,169				
T6.140	70,581	61,178	56,321	53,526				
T6.160		63,947	58,276	54,237				
T6.155	73,302	62,490	56,922	52,956				
T6.150		61,999	56,466	52,524				
T6.165		68,749	63,039	59,669				
T6.175	80,212	71,172	66,288	62,722				
T7.185 A		95,925	88,956	83,815	78,972			
T7.170 A		87,530	82,391	77,554	73,003			
T7.210 A		104,494	98,541	92,926	87,630			
T7.200 A		105,910	97,818	92,278	87,052			
T7.235 M		105,384	97,652	91,443	85,619			
T7.250S		108,579	101,921	95,661	89,775			
T7.260 S		113,314	106,293	99,733	91,523			
T7.270 A		127,104	119,696	112,748	106,231			
T8.275		139,412	130,038	122,609	115,633			
T8.300		150,141	137,029	129,257	122,839			
T8.330		158,762	146,169	137,478	128,744			
T8.360		174,212	159,610	148,837	138,791			
T8.390		182,097	165,551	154,604	144,385			
T9.435	227,286	205,920	179,777	168,500	157,933			
T9.390		179,777	168,500	157,933	148,029			
T9.450HD		207,859	194,385	181,797	170,038			
T9.450		201,814	188,657	176,370	164,895			
T9.505 HD		222,241	207,252	193,259	180,195			
T9.505		214,732	200,145	186,539	173,841			
T9.560 HD		226,151	210,991	196,861	176,734			

TRACTORS

NEW HOLLAND CONT.

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
T9.615		240,302	224,690	210,121	196,488			
T9.670 HD		260,696	242,255	225,093	209,125			
T9.670		299,455	256,086	237,903	220,985	205,247		

NEW HOLLAND / VERSATILE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
TV6070		101,053	95,330	89,935	84,851	80,081	75,549	

VERSATILE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
220		104,066	95,689	89,659	84,031	78,743		
190		90,346	99,496	91,426	85,602	80,173		
350	183,438	169,953	156,761	147,316				
400t4	201,964	186,513	171,462	160,587				
375t4	192,038	177,202	162,766	152,303				
500	256,504	237,275	218,521	205,054				
575	279,059	259,585	240,412	226,839	214,072	180,661		
550	265,781	247,049	228,629	215,557				

WINDROWERS

CASE IH

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
WD1203		80,823	67,891	62,460	57,463	52,886	48,637	44,746
WD1903		89,568	75,237	68,839	63,680	58,586	53,699	49,587
WD2303		100,898	85,763	78,902	72,590	66,783	61,440	56,783

JOHN DEERE

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
D450		99,116	92,475	86,279	80,499			
R450		96,386	92,769	84,880	77,739	75,093		

MASSEY FERGUSON

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
WR9735		80,690	75,041	69,788				
WR9725		75,003	69,753	64,870				
WR9740		82,913	77,026	71,193				
WR9760		90,943	84,485	78,487				
WR9770		100,326	93,574	87,973				

NEW HOLLAND

MODEL	2015	2014	2013	2012	2011	2010	2009	2008
H8040		77,548	70,328	65,536	60,958	56,762	53,156	49,190
H8060		88,409	82,132	76,520	70,520	65,850	61,175	56,677
H8080		91,071	84,272	78,598	73,611	67,833	63,017	58,543

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.

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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
P.O. Box 269060
Oklahoma City, OK 73126-9060
(405) 319-8200

BUSINESS OFFICE EQUIPMENT

OFFICE FURNITURE

Economic Life: 10 years

BOOKCASES

Steel:	31"	34"	36"
2 Shelf	110-130	107-120	150-475
3 Shelf	130-160	140-160	200-570
4 Shelf	180-200	190-270	310-600
5 Shelf		270-290	240-685

Wood:	34"	36"	Lawyer's Case
2 Shelf	140-150	135-295	400-650
3 Shelf	75-325	80-420	650-1000
4 Shelf	190-450	190-470	750-1200
5 Shelf	225-500	250-500	800-1,500
6 Shelf	250-525	250-525	

DESK

Low	Average	Good
300-690	700-950	1,000-2,500

EXECUTIVE

Low	Average	Good
550-900	950-1900	2,000-2,900

CREDENZA

Low	Average	Good
100-400	400-990	1,000-2,900

HUTCH

Low	Average	Good
60-300	300-800	800-2,900

BUSINESS OFFICE EQUIPMENT

CONFERENCE TABLE

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

CHAIRS

Low	Average	Good
110-350	350-700	750-1,800

FILES

Metal - Vertical

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

Wood-Vertical

	Low	Average	Good
2 Drawer	40	150	250
3 Drawer	100	180	300
4 Drawer	150	375	450

Metal - Lateral

	Average	Good	Excellent
2 Drawer	250-400	400-700	800-920
4 Drawer	500-600	650-800	900-1,200
5 Drawer	650-900	900-1,100	1,100-1500

Open Shelf File

Average	Good
550-800	900-1,900

Fire Resistant

	Low	Average	Good	Excellent
Vertical				
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

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

BUSINESS OFFICE EQUIPMENT

SAFES

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

Cash Registers

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

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

Low 200 - 400	Average 500 - 900	Good 1,000 - 1,500
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Telephone Answering

Low 30 - 100	Average 130-200	Good 240-450
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Credit Card Processing

Low 50-100	Average 100-200	Good 200-400
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Paper/Letter Folders

Low 200-600	Average 800-2,000	Good 2,000-4,000
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Envelope Folder Inserter

Low 4,000-7,000	Average 10,000-15,000	Good 25,000-40,000
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Point Of Sale (POS) Equipment

Low 500-900	Average 1,000-2,000	Good 2,500-3,000
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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

RAM	Price
4GB	170-300
8GB	300-750
16GB	400-1,200
ALL IN ONE	400-2,000

LAPTOPS

RAM	Price
4GB	250-1,000
8GB	300-1,200
16GB	450-2,500

TABLETS

Price 200-2,650

NETBOOKS

RAM	Price
4GB	325-2,400
6GB	426-1,650
8GB	520-3,280

IPADS

RAM	Price
16GB	269-399
32B	600-800
128GB	700-1,000

COMPUTER COMPONENTS

MULTIFUNCTION PRINTERS

	PRICE
BROTHER	100-700
CANON	80-3,000
EPSON	100-1,200
HEWLETT PACKARD	80-8,400
LEXMARK	200-9,600
RICOH	230-2,600
SAVIN	450-6,100
XEROX	400-66,200

SCANNERS

Low	Average	Good
165-200	225-500	600-1,000

MONITORS

20" AND UNDER	100-300
21"- 22"	150-450
23"- 24"	150-1,299
24"- 29"	170-1499

Touchscreen monitors will be double the above values for each size category

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

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EARTHMOVING EQUIPMENT

BACKHOES

CATERPILLAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
416E	65,517	62,080	61,977	58,094	55,578	52,368	48,441	47,335
420E	83,754	78,481	73,539	68,910	67,171	62,499	58,561	56,128
420E IT	96,401	88,743	81,694	79,639	71,586	66,153	60,607	56,664
430E	91,312	84,685	78,538	72,837	70,332	64,004	62,121	55,261
430E IT	107,785	99,147	91,200	83,890	79,610	73,412	71,027	59,395
450E	115,996	110,383	105,042	100,847	97,406	92,895	86,323	82,006

DEERE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
110		54,574	50,428	46,264	41,709	38,427	34,913	32,571
310J					48,548	46,897	44,312	43,537
410J					71,612	64,941	60,866	55,636
710J						76,255	71,436	71,109

JCB

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
MIDI CX	52,374	47,174	47,377	44,170	42,947	41,767	36,851	31,727
1CX 8FT		59,650	55,119	52,187	47,048	43,928	40,566	37,206
2CX 12FT		85,423	78,546	72,060	64,964	55,822	4,761	40,659
3CX 14FT		73,148	70,379	65,760	63,561	60,139	59,161	56,515
4CX 14FT		104,381	96,539	88,568	79,846	68,233	60,006	51,779
3C 15FT		98,947	91,002	84,542	76,217	67,265	60,006	52,747
4CX 15FT		131,928	121,723	101,623	90,735	82,266	75,008	67,265
3CX 17FT		143,442	131,644	120,774	108,882	93,154	85,896	76,217
4CX 17FT		156,193	143,345	131,510	118,561	101,623	90,735	79,846

KUBOTA

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
B26	28,415	27,328	26,749	25,431	22,964	21,837	19,978	19,481
L39		40,810	37,711	35,744	32,225	29,727	27,979	26,729
M59		51,571	47,419	43,503	39,219	37,471	35,472	33,725

NEW HOLLAND

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
B90B		46,358	49,428	45,036	43,519	40,851	38,749	38,549
B95B		59,962	57,130	56,706	56,009	53,553	49,276	47,661
B95B TC	81,240	77,393	73,730	70,239	65,429	57,569	60,727	60,377
B95B LR		68,547	63,835	61,174	55,150	51,620	47,649*	43,984
B110B	77,617	77,555	71,743	67,720	62,763	55,919	52,881	47,176
B115B		64,560	59,187	54,261	53,953	46,137	42,569	45,959

BACKHOES CONT.

TEREX

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
TX860B		68,200	63,076	57,868	52,170	46,953	42,940	40,532
TX870B		72,724	67,726	62,134	56,016	51,707	47,396	41,914
TX970B		77,556	72,225	66,262	59,738	55,232	50,924	46,614

TERRAMITE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
T5C		17,399	17,092	15,903	14,952	14,215	13,514	12,849
T7	23,529	22,258	21,057	19,254	18,844	17,828	16,665	15,955
T9		28,245	26,100	24,342	21,946	19,950	17,557	15,761

VOLVO

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
BL60	86,129	67,818	53,397	43,548	34,461	27,649		
BL70	65,815	62,995	64,166	61,867	58,040	55,334	52,452	48,344

BACKHOES OPTIONS AND EXTRAS

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 1 (UNDER 12')				
LOADER BUCKET		1,000	500	500
EROPS	2,067	1,500	1,000	1,000
4WD DRIVE	3,760	4,000	3,000	3,000
SIZE 2 (12' TO UNDER 13')				
EROPS	1,853	1,500	1,000	700
SIZE 4 (14' TO UNDER 15')				
LOADER BUCKET		1,000	500	500
EXTENDABLE	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
SIZE 5 (15' TO UNDER 16')				
LOADER BUCKET		1,000	500	500
BACKHOE STICK		2,500	1,000	1,000
EROPS	6,438	3,000	2,000	2,000
4WD DRIVE	8,706	7,000	6,000	6,000
SIZE 6 (16' TO UNDER 17')				
LOADER BUCKET		1,000	500	500
BACKHOE STICK		2,500	1,000	1,000
EROPS	5,763	3,000	2,000	2,000
4WD DRIVE	7,941	7,000	6,000	6,000
SIZE 7 (17' & OVER)				
LOADER BUCKET		1,000	500	500
BACKHOE STICK		3,000	2,000	2,000
EROPS	6,133	3,000	2,000	2,000
4WD DRIVE	9,995	7,000	6,000	6,000

CRAWLER LOADERS

BOBCAT

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
MT52	15,483	16,432	15,292	14,427	13,701	12,864	11,977	12,162
MT55	19,264	18,569	17,923	19,338	16,441	13,920	13,273	12,863
T110	27,398	26,858	27,477	26,717	26,056	25,061	24,547	24,368
T180	32,860	31,129	29,488	28,686	27,367	26,210	24,273	24,389
T630	45,363	45,558	41,404	37,668	34,226	31,573	29,264	28,014
T650		59,342	53,774	49,011	42,989	39,518	35,839	33,025

CATERPILLAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
277C	43,522	41,526	39,622	42,127	38,202	36,163	32,798	31,491
279C	56,925	43,649	46,852	43,087	38,938	36,146	32,863	29,840
289C				77,683	69,040	60,797	53,068	46,885
297C	56,925	43,649	46,852	43,087	38,938	36,146	36,146	32,863
299C	56,463	53,322	50,355	52,724	47,478	45,031	41,686	38,907
953D	218,373	202,270	199,303	183,987	174,533	164,373	153,165	143,317
953D LGP	279,065	254,230	233,239	207,288	191,546	167,930	144,314	125,948
963D	274,040	251,197	241,042	223,149	197,670	190,234	163,902	155,343
963D LGP	374,442	341,119	312,953	278,134	254,519	220,408	183,673	162,681

DEERE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
329D	57,312	51,747	46,721	43,175	39,397	34,744	32,077	
333D			51,762	47,573	44,978	41,914	39,790	
CT315	28,852	28,018	27,208	27,573	26,911	25,857	25,623	23,492
605C	89,949	87,039	84,221	81,496	82,227	100,749	73,837	71,447
655C Ser II	243,898	224,051	203,683	181,022	149,541	120,681	93,135	78,181

CRAWLER LOADERS

DITCH WITCH

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
SK350	24,450	22,298	20,336	18,547	14,659	13,412	12,501	12,730
SK650	17,833	17,364	16,825	17,153	15,288	12,958	12,429	12,117

GEHL

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
CTL65					31,809	29,378	26,476	25,442
CTL75					34,728	31,928	29,432	27,776
CTL85						34,970	34,006	34,342

NEW HOLLAND

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
C175	26,330	26,006	25,685	25,528	25,183	28,947	25,854	24,696
C185	46,291	43,286	40,477	34,599	32,651	33,342	31,868	29,426
C190	45,333	42,654	36,264	35,499	36,960	34,661	32,824	29,630

RAMROD

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
915	14,458	13,239	12,145	10,736	8,265	7,339	6,422	5,733
1150	19,076	17,439	15,999	14,220	12,155	11,467	10,550	9,632

TAKEUCHI

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
TL220	38,315	35,027	32,123	28,558	25,941	23,324	20,942	18,806
TL240	46,131	42,472	39,497	36,247	33,515	30,801	28,384	26,799
TL250	64,382	59,421	54,804	50,280	45,730	41,615	37,855	35,111

TEREX

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
PT-30			25,075	22,967	21,336	18,647	18,158	16,968
PT-50			34,995	31,212	28,840	25,926	21,538	18,741
PT-60			35,913	31,455	26,913	23,759	20,494	15,927
PT-70	40,325	34,196	34,032	31,516	26,400	26,220	26,192	25,843
PT-80			45,857	44,756	39,506	40,582	39,462	36,736

CRAWLER LOADERS OPTIONS & EXTRAS

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 2 (60-74 HP)				
BUCKET TYPE		2,000	2,000	500
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
SIZE 3 (75-104 HP)				
BUCKET TYPE		2,000	2,000	500
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
SIZE 4 (105-129 HP)				
BUCKET TYPE	12,300	5,000	5,000	2,000
RIPPER	9,750	5,000	5,000	2,000
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
SIZE 6 (190 HP & OVER)				
BUCKET TYPE	12,847	5,000	5,000	2,000
EROPS	15,095	4,100	4,000	1,000
RIPPER	21,500	10,000	10,000	4,000

CRAWLER TRACTORS

CASE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
550H LGP	79,568	72,983	66,956	59,506	53,085	48,375	44,523	41,526
750L LGP	75,717	69,898	73,322	67,156	67,011	62,944	54,869	52,827
750L WT	121,900	11,216	102,905	91,456	83,326	74,181	66,051	73,021
750L LT	116,481	107,181	98,331	87,391	78,246	69,100	61,987	55,606
850L LGP	116,782	99,149	91,693	84,814	94,916	88,257	80,504	75,304
850L WT	120,668	110,916	1,100,636	94,471	88,760	81,343	74,376	69,567
850L XLT	97,755	98,625	93,282	88,328	81,470	76,394	71,668	65,905
1150K LGP-3	160,771	145,324	137,080	123,781	114,689	105,878	95,501	89,519
1150K WT-3	151,415	139,348	127,841	113,618	99,415	87,242	75,069	64,595
1150K XLT-3	130,324	127,005	123,770	120,185	119,637	115,157	111,634	108,790
1850K LGP-3	259,999	235,138	215,723	191,722	159,768	136,336	115,033	95,860
1850K LT-3	227,134	206,533	189,480	168,399	144,052	121,733	99,415	83,184
1850K XLT-3	235,344	213,999	169,329	174,846	148,110	125,791	103,474	87,242

CATERPILLAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
D3K XL	87,751	82,118	77,381	71,914	67,569	64,444	61,161	55,604
D4K XL	104,174	98,310	92,349	86,971	81,944	75,149	69,401	64,389
D5K XL	137,549	119,322	116,198	108,726	96,797	89,476	82,290	74,849
D6K XL	152,878	138,461	128,120	121,439	111,072	101,062	93,034	85,709
D7R DS-II	483,253	437,045	400,959	356,348	322,177	309,974	278,244	270,921
D8T	570,781	578,903	538,218	467,649	418,291	376,169	239,783	296,546
D9T	797,029	786,245	705,817	581,962	556,685	488,492	437,309	389,403
D10T	926,633	829,138	800,408	725,927	643,602	568,168	489,884	437,044

CRAWLER TRACTORS

DEERE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
450J LT	106,017	97,376	90,466	80,119	75,180	65,643	59,247	52,976
550J LT	132,873	122,044	115,015	114,125	101,428	92,796	77,690	67,978
650J LT	144,181	132,429	124,803	123,837	110,060	101,428	90,637	74,453
650J XLT	149,836	137,623	129,698	128,694	114,376	105,744	90,637	75,531
700J LT	192,242	176,574	166,405	165,117	146,747	133,798	118,693	101,428
750J LT	276,677	254,126	239,492	237,638	231,037	205,648	167,565	149,793
950J	521,772	479,245	451,646	448,150	423,991	380,830	327,514	276,736
1050J	678,505	623,203	587,314	582,768	517,929	423,991	347,825	284,353

DRESSTA

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
TD15M EX	259,682	238,517	224,781	223,041	198,225	145,532	125,459	107,895
TD15M LGP	266,257	244,555	230,472	228,688	203,244	145,532	127,968	120,440
TD20M EX	312,276	286,824	270,306	268,214	238,372	183,171	145,532	112,913
TD20M LGP	338,573	310,977	293,068	290,800	258,446	198,225	148,041	112,913
TD25M EX	417,463	383,437	361,356	358,559	318,666	238,372	183,171	143,023

KOMATSU

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
D21A-8	78,597	72,191	68,034	67,507	59,996	54,451	48,148	43,610
D21P-8	81,239	74,617	70,320	69,776	62,013	56,467	49,409	44,871
D31EX-22	82,339	75,628	71,273	70,721	69,568	68,772	60,107	58,451
D31PX-22	120,538	110,713	104,338	103,530	92,011	79,407	68,063	58,988
D37EX-22	108,071	99,262	93,546	92,822	82,494	69,638	56,997	46,712
D39EX-22	146,778	134,815	127,051	126,068	114,842	109,063	95,075	89,926
D51EX-22	196,207	180,215	169,837	168,522	148,877	131,451	113,856	101,193
D61EX-15	229,935	211,194	199,031	197,491	158,962	153,577	134,978	129,839
D65PX-15	412,800	379,155	357,320	354,554	315,106	284,856	231,918	194,105
D85EX-15	463,161	425,411	400,912	397,809	353,549	306,409	250,698	224,986
D85PX 15	574,618	527,783	497,389	493,539	438,628	370,564	305,022	274,773
D155AX-6	666,395	612,080	576,832	572,367	498,985	436,460	374,804	358,994
D275AX-5	772,762	709,777	668,902	663,725	589,878	529,378	436,107	388,211
D475A-5	1,783,677	1,638,297	1,543,950	1,532,000	1,361,000	1,210,000	1,054,000	953,000

LIEBHERR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
PR724	239,278	219,776	207,119	205,516	182,650	158,115	130,854	106,319
PR724 LGP	249,992	229,616	216,393	214,718	190,829	166,294	130,854	109,045
PR734	303,562	278,820	262,763	260,729	231,721	182,650	171,746	152,663

CRAWLER TRACTORS

NEW HOLLAND

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
D85B LGP	124,182	114,061	107,492	106,660	94,793	81,878	69,790	59,349
D85B LT	122,382	112,407	105,934	105,114	93,418	80,230	69,790	60,448
D85B WT	124,181	114,060	107,491	106,659	94,793	81,878	69,790	59,349
D95B LGP	136,780	125,631	118,396	117,480	104,409	90,671	76,933	64,843
D95B LT	127,780	117,365	110,606	109,750	97,540	83,802	71,988	61,547
D95B WT	136,780	125,631	118,396	117,480	104,409	90,671	76,933	64,843

CRAWLER TRACTORS OPTIONS & EXTRAS STANDARD

SIZE 1 (TO 59 HP)	NEW	1-3yrs	4-7yrs	8-10yrs
EROPS	13,814	4,000	4,000	1,000
SIZE 2 (60-74 HP)				
EROPS	8,707	4,000	4,000	1,000
RIPPER	7,250	4,000	4,000	2,000
WINCH	12,250	5,000	5,000	2,000
SIZE 3 (75-84 HP)				
EROPS	8,820	4,000	4,000	1,000
RIPPER	8,500	4,000	4,000	2,000
WINCH	13,250	5,000	5,000	2,000
SIZE 4 (85-104 HP)				
EROPS	6,449	4,000	4,000	1,000
RIPPER	8,500	4,000	4,000	2,000
WINCH	13,500	5,000	5,000	2,000
SIZE 5 (105-129 HP)				
EROPS	14,503	4,000	4,000	1,000
RIPPER	11,750	5,000	5,000	2,000
WINCH	23,500	10,000	10,000	4,000
SIZE 6 (130-159 HP)				
EROPS	13,019	4,000	4,000	1,000
RIPPER	11,500	5,000	5,000	2,000
WINCH	29,250	10,000	10,000	4,000
SIZE 7 (160-189 HP)				
EROPS	13,605	4,100	4,000	1,000
RIPPER	16,750	10,000	10,000	4,000
WINCH	34,250	10,000	10,000	4,000
SIZE 8 (190-259 HP)				
EROPS	12,533	5,000	5,000	2,000
MULTI-RIPPER	37,250	20,000	20,000	10,000
SINGLE-RIPPER	32,500	20,000	20,000	10,000
WINCH	40,250	20,000	20,000	10,000
SIZE 9 (260-359 HP)				
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)				
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	2016	2015	2014	2013	2012	2011	2010	2009
E32	45,045	41,373	38,991	38,689	36,356	33,701	30,997	28,631
E35	45,045	41,373	38,991	38,689	36,356	33,701	30,997	28,631
E42	55,084	50,595	47,681	47,312	42,431	40,457	38,575	
E45	59,043	54,231	51,108	50,712	46,810	43,211	39,295	
E50	59,043	54,231	51,108	50,712	46,810	43,211	39,295	
E60	74,299	68,243	64,313	63,815	57,231	50,325	44,157	38,745
E80	92,873	85,304	80,391	79,769	71,539	64,632	58,219	52,441
324	26,342	24,195	22,801	22,625	21,323	19,972	18,462	
325	34,450	31,642	29,820	29,589	27,177	24,922	23,632	22,507
331	36,995	33,980	32,023	31,775	29,402	27,204	25,173	24,127
418	26,342	24,195	22,801	22,625	21,323	19,972	18,462	17,689
425	34,450	31,642	29,820	29,589	27,177	24,922	23,632	22,507

CASE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
CX17B	27,012	24,811	23,382	23,201	21,868	20,488	18,951	18,150
CX27B	37,718	34,644	32,649	32,396	29,806	27,384	25,939	24,668
CX31B	51,160	46,990	44,284	43,941	39,610	36,285	33,123	29,628
CX36B	55,261	50,757	47,834	47,464	42,568	38,377	33,304	28,672
CX50B	60,494	55,563	52,363	51,958	47,953	44,262	40,261	37,223
CX75	127,258	116,886	110,155	109,302	98,025	83,321	77,195	67,637
CX135	127,816	117,398	110,637	109,781	98,618	91,122	83,616	77,902
CX160B	232,245	213,315	201,031	199,475	178,895	129,883	115,179	100,475
CX240B	283,466	260,362	245,368	243,469	218,350	176,445	138,950	112,484
CX290B	289,192	265,621	250,324	248,387	222,761	183,061	143,362	116,894
CX470B	454,946	417,865	393,801	390,753	350,439	325,932	301,426	279,371
CX800B	1,075,327	987,681	930,802	923,598	828,310	710,679	602,852	514,630

CATERPILLAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
301.6C	27,839	25,570	24,098	23,911	22,541	21,124	19,552	18,719
301.8C	30,829	28,316	26,686	26,479	26,356	23,546	21,092	19,876
302.5C	39,914	36,661	34,549	34,282	31,263	28,328	25,844	23,925
303.5C CR	50,857	46,712	44,022	43,681	40,891	38,505	36,274	32,846
303C CR	48,681	44,713	42,138	41,812	39,247	36,379	33,476	30,929
304C CR	64,526	59,266	55,853	55,421	51,134	47,183	42,944	39,687
305C CR	68,421	62,845	59,225	58,767	54,227	49,673	45,227	40,996
307D	131,023	120,344	113,414	112,536	100,925	87,045	76,955	67,620
308D CR	134,299	123,352	116,249	115,349	103,448	93,356	79,479	67,115
311D LRR	144,358	132,592	124,956	123,989	111,677	103,122	94,645	88,038
312D	180,156	165,472	155,943	154,736	138,772	121,111	105,971	93,356
312D L	180,156	165,472	155,943	154,736	138,772	121,111	108,495	97,140

EXCAVATORS

CATERPILLAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
315D L	203,602	187,008	176,238	174,874	156,434	138,772	126,156	116,064
319D L	235,841	216,619	204,144	202,564	181,665	151,388	126,156	105,971
319D LN	235,841	216,619	204,144	202,564	181,665	151,388	126,156	105,971
320D L	255,495	234,671	221,157	219,445	196,804	176,619	151,388	138,772
320D LRR	268,597	246,705	232,497	230,698	206,896	186,711	156,434	146,341
321D LCR	275,147	252,721	238,167	236,324	211,943	194,280	169,050	146,341
324D L	289,142	265,575	250,281	248,344	222,450	197,979	182,444	158,723
328D LCR	347,735	319,393	301,000	298,670	260,692	236,032	209,992	186,545
329D L	353,762	324,928	306,216	303,846	272,498	242,220	186,711	143,923
336D L	347,735	319,393	301,000	298,670	260,692	236,032	209,992	186,545
345D L	635,460	583,667	550,054	545,797	489,487	423,886	358,284	300,252
365C L	701,862	644,656	607,531	602,829	557,374	508,245	445,143	412,168
385C L	1,303,993	1,197,710	1,128,736	1,120,000	1,004,000	823,000	701,000	631,000
M313D	235,841	216,619	204,144	202,564	181,665	151,388	138,772	111,017
M315D	248,943	228,653	215,485	213,817	191,758	169,050	146,341	126,156
M316D	275,147	252,721	238,167	236,324	211,943	186,711	176,619	146,341
M318D	298,078	273,783	258,016	256,019	229,604	199,327	186,711	156,434
M322D	353,762	324,928	306,216	303,846	272,498	229,604	199,327	176,619

DEERE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
17D	33,932	31,166	29,371	29,144	26,137	24,395	22,901	21,408
27D	36,005	33,071	31,166	30,925	28,427	26,094	24,730	23,534
35D	48,488	44,536	41,971	41,646	39,094	36,237	33,345	30,807
50D	62,821	57,701	54,378	53,957	48,391	44,762	39,923	35,890
60D	86,737	79,667	75,079	74,498	66,811	58,597	51,478	45,180
75D	140,412	128,968	121,541	120,600	108,158	98,574	90,360	83,514
85D	145,745	133,866	126,156	125,180	112,266	101,313	91,729	83,514
120D	177,738	163,251	153,850	152,659	136,909	117,741	105,420	93,098
135D	171,275	157,315	148,255	147,108	131,930	116,995	102,059	88,368
160D LC	176,653	162,254	152,910	151,727	140,673	126,354	115,579	105,215
190D W	355,474	326,501	307,698	305,317	273,817	229,011	189,183	156,823
200D LC	214,792	197,285	185,924	184,485	161,687	146,646	133,852	121,812
220D W	400,717	368,056	346,861	344,176	308,667	251,415	211,586	179,226
225D LC	29,090	26,719	25,180	24,985	224,032	204,118	174,247	144,377
240D LC	336,086	308,693	290,916	288,664	258,882	238,968	209,097	166,780
270D LC	381,327	350,247	330,077	327,522	293,731	263,860	214,075	174,247
450D LC	623,697	572,862	539,871	535,693	480,425	380,855	308,667	229,011
650D LC	878,992	807,349	760,855	754,966	677,076	557,592	443,087	365,919
850D LC	1,092,095	1,003,083	945,316	938,000	841,000	747,000	602,000	443,000

EXCAVATORS

DITCH WITCH

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
MX9	18,938	17,395	16,393	16,266	14,588	12,814	11,631	10,842
MX182	23,544	21,625	20,380	20,222	18,137	16,165	14,588	13,208
MX202	36,853	33,849	31,900	31,653	28,387	26,613	25,430	23,064
MX272	41,075	37,727	35,554	35,279	31,640	28,683	26,613	23,656
MX352	42,995	39,490	37,216	36,928	33,118	29,865	27,204	24,839
MX502	56,047	51,479	48,514	48,139	43,172	37,850	33,118	28,979
XT855	28,276	25,971	24,475	24,286	22,895	21,459	19,869	19,020
XT1600	62,573	57,473	54,163	53,744	48,199	41,103	34,893	31,049

DOOSAN

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
DX55W	75,855	69,673	65,660	65,152	58,430	49,666	38,953	30,552
DX60R	77,182	70,892	66,809	66,292	59,452	53,025	47,134	42,045
DX80R	109,042	100,154	94,387	93,656	83,993	73,037	61,838	52,100
DX140W	183,315	168,373	158,677	157,449	141,205	121,729	97,383	77,907
DX180LC	150,900	138,601	130,619	129,608	120,746	108,400	99,403	90,643
DX190W	227,564	209,017	196,980	195,455	175,290	141,205	111,990	88,820
DX210W	284,455	261,270	246,224	244,318	219,112	167,986	133,902	116,860
DX225LC	208,601	191,598	180,565	179,167	160,682	129,033	102,252	80,341
DX255LC	246,528	226,435	213,395	211,743	189,897	160,682	109,556	75,472
DX300LC	189,966	174,483	164,435	163,162	179,139	137,122	118,628	99,350
DX350LC	274,301	251,944	237,435	235,597	204,361	185,736	165,077	146,436
DX420LC	344,507	316,428	298,205	295,897	265,369	216,677	170,420	129,033
DX480LC	382,433	351,263	331,034	328,472	294,584	250,762	160,682	141,205
S255LCV	240,207	220,629	207,923	206,314	185,028	155,813	109,556	94,949

GEHL

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
GE153	20,075	18,438	17,376	17,242	15,463	14,481	12,763	11,536
GE 283Z	34,095	31,316	29,512	29,284	26,263	21,109	16,690	13,254
GE353	40,468	37,170	35,029	34,758	31,171	26,999	24,544	21,845
GE373	43,973	40,389	38,063	37,768	33,871	30,190	26,263	23,563
GE383Z	42,698	39,218	36,959	36,673	32,890	29,699	26,508	23,072
GE 503Z	53,850	49,461	46,613	46,252	41,481	36,817	32,890	27,244
GE603	54,807	50,340	47,441	47,074	42,216	37,554	33,626	28,471
GE 753Z	80,298	73,753	69,506	68,968	61,852	53,998	46,880	40,989
GE803	81,572	74,923	70,608	70,062	62,834	54,980	47,862	41,726
GE1202	97,186	89,265	84,124	83,473	74,861	66,761	58,416	54,980

GRADALL

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
XL3100-IV	194,980	179,088	168,774	167,468	151,318			
XL3200-III	143,192	131,521	123,947	122,988	107,614	89,781	75,022	62,690
XL3300-III	195,458	179,527	169,188	167,879	142,051	118,807	100,727	85,399
XL4100-IV	274,928	252,520	237,978	236,136	213,625			
XL4200-III	246,577	226,480	213,437	211,785	191,124	162,713	139,468	119,545

EXCAVATORS

GRADALL

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
XL4300-III	274,942	252,533	237,990	236,148	211,785	191,124	162,713	139,468
XL5100-IV	319,331	293,303	276,412	274,273	245,976	222,526		
XL5200-III	231,515	212,645	200,399	198,848	178,332	153,735	135,287	118,375
XL5300-III	362,120	332,605	313,451	311,025	278,937	227,281	185,193	

HITACHI

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
ZAXIS 17U-2	33,820	31,063	29,275	29,048	26,051	24,315	22,826	21,337
ZAXIS 50U-3	62,616	57,513	54,200	53,781	48,232	44,615	41,400	38,416
ZAXIS 60USB3	86,451	79,405	74,832	74,253	66,592	58,405	51,309	45,032
ZAXIS 75US-3	139,952	128,545	121,143	120,205	107,804	98,251	90,063	83,240
ZAXIS 85USB3	145,266	133,426	125,742	124,769	111,897	100,981	91,428	83,240
ZAXIS 120-3	177,155	162,715	153,345	152,158	136,460	117,355	105,074	92,792
ZAXIS 135US3	170,713	156,798	147,769	146,625	131,498	116,611	101,724	88,078
ZAXIS 160LC3	215,806	198,217	186,802	185,356	166,233	136,460	119,092	106,687
ZAXIS 190W3	354,309	325,431	306,690	304,316	272,919	228,260	188,563	156,309
ZAXIS 200LC3	277,005	254,428	239,776	237,920	213,374	193,524	148,865	116,611
ZAXIS 220W3	399,403	366,849	345,723	343,047	307,655	250,589	210,893	178,638
ZAXI 225USLC3	289,889	266,262	250,928	248,986	223,297	203,449	173,676	143,903
ZAXIS 450LC3	621,651	570,983	538,101	533,936	478,849	379,606	307,655	228,260
EX1200-6	1,477,471	1,357,049	1,278,898	1,269,000	1,131,000	1,002,000	883,000	774,000
EX1900-6	3,588,311	3,295,843	3,106,040	3,082,000	2,764,000	2,258,000	1,846,000	1,384,000
EX2500-6	3,331,005	3,059,509	2,883,316	2,861,000	2,565,000	2,238,000	2,039,000	1,920,000
EX3600-6	4,393,992	4,035,857	3,803,437	3,774,000	3,384,000	3,047,000	2,739,000	2,546,000

HYUNDAI

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
R35Z-7A	53,700	49,323	46,483	46,123	41,363	38,902	34,717	31,023
R55-9	70,321	64,590	60,870	60,399	54,167	45,796	38,656	32,629
R55W-9	84,385	77,507	73,043	72,478	65,001	52,000	41,601	
R80-7A	96,372	88,517	83,420	82,774	74,233	59,387	47,864	38,114
R110-7A	129,454	118,903	112,055	111,188	99,716	80,881	74,233	67,585
R140LC-9	152,467	140,040	131,975	130,954	117,443	97,501	80,944	
R140W-9	217,994	200,226	188,695	187,235	167,918	140,834	118,119	
R145LCR-9	158,221	145,325	136,956	135,896	121,876	101,933	85,253	
R160LC-9	161,098	147,968	139,446	138,367	124,091	104,149	87,410	
R170W-9	253,154	232,521	219,130	217,434	195,001	173,334	154,075	
R180LC-9	181,235	166,464	156,877	155,663	139,603	113,012	91,486	
R210LC-9	201,372	184,959	174,307	172,958	155,114	135,172	117,792	
R210W-9	288,314	264,815	249,565	247,633	222,084	178,751	143,873	
R250LC-9	241,646	221,951	209,169	207,550	186,138	150,683	121,982	
R290LC-9	279,045	256,301	241,541	239,672	214,944	155,114	111,938	
R320LC-9	296,305	272,154	256,481	254,496	228,240	161,762	114,647	
R380LC-9	348,087	319,716	301,304	298,972	268,127	195,001	141,819	
R480LC-9	391,238	359,350	338,655	336,034	301,365	248,184	204,386	

EXCAVATORS

IHI

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
35-N3	39,879	36,629	34,519	34,252	32,246	29,895	27,471	25,367
55N-3	57,534	52,845	49,801	49,416	44,318	38,409	33,239	28,765
55VX	56,257	51,672	48,696	48,319	43,333	37,424	32,254	27,797
65VX	74,796	68,699	64,743	64,242	57,614	51,213	45,522	
80VX	81,189	74,571	70,277	69,733	62,538	57,122	51,213	45,915

JCB

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
JS145	122,842	112,830	106,332	105,509	94,624	77,020	64,696	54,134
JS160	124,985	114,798	108,187	107,350	106,447	94,806	85,039	78,601
JS190LC	157,124	144,318	136,007	134,954	121,031	103,426	90,223	78,705
JS220	194,262	178,429	168,153	166,852	149,638	116,630	94,624	86,922
JS260	219,974	202,045	190,410	188,936	169,443	136,435	110,027	92,423
JS290	237,115	217,789	205,247	203,658	182,646	145,237	118,831	97,225
JS330	245,684	225,659	212,664	211,018	189,248	154,039	125,432	96,824
JS360LC	271,396	249,276	234,920	233,102	209,053	165,042	130,296	
JS460	302,187	277,557	261,572	259,548	232,770	166,264	140,836	107,583
JZ140	137,127	125,950	118,697	117,778	105,626	79,220	69,318	62,936
JZ235	211,403	194,172	182,990	181,574	162,842	127,633	101,225	80,282
MICRO8008	17,142	15,745	14,838	14,723	13,203	11,663	10,343	9,462
8018	26,981	24,782	23,355	23,174	22,202	19,965	18,129	17,106
8025 ZTS	37,561	34,499	32,513	32,261	29,898	27,085	24,713	22,898
8030 ZTS	34,854	32,013	30,170	29,936	26,843	23,766	21,346	20,245
8035 ZTS	45,637	41,918	39,504	39,198	35,338	32,437	29,656	26,505
8045 ZTS	54,996	50,513	47,604	47,236	44,531	40,912	36,509	33,532
8055	54,996	50,513	47,604	47,236	44,531	40,912	3,659	33,532
8065	78,847	72,421	68,250	67,722	60,736	53,254	47,092	41,643
8085	97,131	89,214	84,077	83,426	74,819	68,217	62,198	

KOBELCO

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
17SR-3	31,269	28,720	27,066	26,857	24,087	21,897	19,707	18,733
27SR-3	42,956	39,455	37,183	36,895	33,088	28,709	26,276	24,087
35SR-3	50,852	46,708	44,018	43,677	39,170	33,088	31,142	27,492
50SR-3	66,960	61,502	57,961	57,512	51,578	45,740	39,657	35,277
70SR	110,547	101,537	95,690	94,949	85,154	79,071	70,069	62,770
80CS	113,517	104,265	98,261	97,500	88,750	80,000	71,500	61,000
140SR	176,875	162,459	153,103	151,918	136,245	116,782	104,617	93,668
ED150	208,461	191,470	180,444	179,047	160,575	141,111	124,080	107,050
ED195	240,047	220,481	207,784	206,176	184,904	160,575	141,111	126,513
SK170LC	214,778	197,273	185,912	184,473	165,440	148,410	128,947	109,483
SK485LC	521,151	478,675	451,108	447,617	401,437	326,015	260,325	206,800
SK850LC	922,281	847,110	798,326	792,147	710,420	642,298	574,176	510,919

EXCAVATORS

KOMATSU

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
PC09-1	29,535	27,128	25,566	25,368	22,750	20,525	18,547	17,063
PC18MR-3	31,398	28,839	27,178	26,968	25,433	23,859	22,140	21,168
PC27MR-3	36,443	33,473	31,545	31,301	28,780	26,423	25,038	23,825
PC35MR-3	56,089	51,518	48,551	48,175	45,141	41,836	38,531	35,610
PC45MR-3	69,343	63,691	60,024	59,559	53,414	47,973	43,275	38,824
PC55MR-3	78,332	71,947	67,804	67,279	60,338	52,425	47,479	43,523
PC88MR-8	114,248	104,937	98,893	98,128	90,078	83,437	74,700	68,532
PC130-8	173,358	159,228	150,058	148,897	133,535	122,407	102,377	83,459
PC138USLC8	190,693	175,150	165,064	163,786	146,888	129,084	106,828	86,798
PC200-8	222,475	204,342	192,574	191,084	171,370	137,986	117,956	104,602
PC270LC-8	203,622	187,026	176,255	174,891	163,120	146,168	132,808	121,119
PC450LC-8	397,313	364,930	343,914	341,252	310,966	270,860	240,580	215,207
PC600LC-8	872,565	801,446	755,292	749,446	672,125	587,553	489,628	396,153
PC800LC-8	1,138,666	1,045,858	985,628	978,000	877,000	712,000	610,000	547,000
PC1250-8	1,386,657	1,273,637	1,200,290	1,191,000	1,068,000	890,000	864,000	757,000
PC1250LC-8	1,513,564	1,390,200	1,310,140	1,300,000	1,166,000	1,024,000	908,000	801,000

KUBOTA

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
K008-3	22,836	20,975	19,767	19,614	17,591	15,609	14,369	13,627
KX41-3	27,305	25,079	23,635	23,452	22,107	20,713	19,163	18,351
KX71-3	38,261	35,142	33,118	32,862	30,242	27,794	26,321	25,026
KX91-3	46,638	42,836	40,369	40,057	35,925	31,961	30,226	27,005
KX121-3	58,974	54,168	51,048	50,653	46,755	43,160	39,249	36,294
U17	27,982	25,702	24,221	24,034	21,555	20,068	18,334	16,749
U25	35,059	32,201	30,347	30,112	27,005	24,528	21,555	19,077
U35	50,992	46,836	44,139	43,797	41,086	38,082	35,054	32,389
U45	63,364	58,199	54,847	54,423	48,808	44,844	41,127	36,420

LINK-BELT

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
75	123,786	113,697	107,149	106,320	95,350	80,578	73,057	61,239
80	135,990	124,906	117,713	116,802	104,751	89,979	84,607	71,446
130 X2	167,373	153,731	144,878	143,757	128,926	110,124	95,350	81,922
135	167,373	153,731	144,878	143,757	128,926	110,124	99,380	88,636
160 X2	209,216	192,164	181,098	179,696	161,156	136,983	123,553	110,124
210 X2	258,034	237,002	223,354	221,625	198,760	179,958	147,727	123,553
225	271,982	249,814	235,427	233,605	209,503	179,958	147,727	115,496
240 X2	313,825	288,246	271,646	269,544	241,735	209,503	171,900	147,727
290 X2	348,694	320,273	301,829	299,493	268,594	217,562	171,900	136,983
350 X2	362,642	333,084	313,902	311,473	279,338	222,933	185,330	153,099
800LX	1,108,845	1,018,468	959,816	952,387	854,129	692,972	513,015	365,288

EXCAVATORS

NEW HOLLAND

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
E18B	27,376	25,144	23,696	23,513	21,087	18,634	16,673	15,693
E27B	40,426	37,131	34,993	34,722	31,140	26,971	23,538	20,543
E35B	43,928	40,348	38,024	37,730	33,837	29,914	26,481	23,442
E50B	67,483	61,983	58,413	57,961	51,981	48,058	44,380	40,984
E70B	108,227	99,406	93,681	92,956	83,366	73,558	59,827	48,660
E80B	111,410	102,329	96,436	95,690	85,818	78,462	64,731	53,403
E135B	162,341	149,110	140,523	139,435	125,049	110,337	91,948	76,623
E175B	184,623	169,575	159,810	158,573	142,213	117,693	96,852	79,700
E215B	200,539	184,194	173,586	172,243	154,472	125,049	102,982	84,592

TAKEUCHI

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
TB016	31,871	29,273	27,588	27,374	25,004	22,622	18,375	17,285
TB108	24,482	22,487	21,192	21,028	18,858	17,634	16,409	14,449
TB138FR	41,877	38,464	36,249	35,968	33,836	31,366	28,834	26,630
TB153FR	68,824	63,215	59,574	59,113	52,665	47,526	42,259	37,109
TB180FR	102,770	94,393	88,957	88,269	79,163	61,846	55,909	51,951
TB228	43,877	40,301	37,980	37,686	33,798	30,613	28,410	25,960
TB235	44,595	40,961	38,602	38,303	34,538	31,715	29,006	25,919
TB250	74,400	68,336	64,400	63,902	57,309	52,901	43,105	40,165
TB1140	154,156	141,592	133,438	132,405	118,744	95,243	81,637	65,804

TEREX

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
TC16	27,966	25,687	24,207	24,020	21,542	19,024	17,066	15,107
TC20	29,418	27,020	25,464	25,267	22,660	20,422	17,904	15,946
TC29	40,903	37,570	35,406	35,132	31,837	28,850	26,319	24,357
TC35	41,041	37,696	35,525	35,250	31,613	28,535	25,458	22,660
TC37	4,295	3,945	3,718	3,689	33,012	29,375	26,297	23,780
TC48	59,927	55,042	51,872	51,471	46,161	40,846	33,012	26,577
TC60	68,279	62,714	59,102	58,645	52,595	45,042	37,768	31,613
TC125	122,221	112,260	105,795	104,976	94,145	82,103	73,346	65,683

EXCAVATORS

VOLVO

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
EC20C	44,373	40,756	38,409	38,112	34,181	27,915	22,797	
EC35C	46,200	42,434	39,991	39,681	37,274	34,551	31,785	29,362
EC55C	87,269	80,156	75,540	74,955	67,222	61,525	57,538	51,840
EC160CL	219,297	201,423	189,823	188,354	168,922	147,126	130,778	114,431
EC210CL	268,817	246,907	232,688	230,887	207,066	182,545	158,023	138,952
EC240C	297,113	272,896	257,180	255,190	228,862	196,167	171,647	152,574
EC290C	346,632	318,379	300,044	297,722	267,006	223,413	190,718	168,922
EC330C	389,077	357,365	336,785	334,178	299,700	245,210	207,066	179,820
EC360C	410,299	376,857	355,155	352,406	316,048	261,556	217,963	190,718
EC460C	544,706	500,309	471,497	467,848	419,580	346,018	288,802	207,066
EC700CL	848,893	779,703	734,801	729,114	653,891	539,460	430,478	354,191
ECR38	58,796	54,004	50,894	50,500	45,290	36,174	32,472	30,193
ECR48C	60,794	55,839	52,623	52,216	48,190	44,479	40,460	37,406
ECR58	77,654	71,325	67,217	66,697	59,816	55,259	51,271	49,277
ECR88	134,408	123,453	116,343	115,443	103,533	96,721	89,910	79,012
ECR145CL	212,223	194,925	183,700	182,278	163,473	144,401	125,329	108,982
EW160C	244,056	224,164	211,255	209,620	187,993	163,473	144,401	128,054
EW210C	357,242	328,125	309,228	306,835	275,179	231,586	201,616	174,371

WACKER NEUSON

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
28Z3	32,220	29,594	27,890	27,674	24,819	22,750	20,940	19,275
38Z3	40,275	36,992	34,862	34,592	31,023	28,438	25,853	23,526
50Z3	59,070	54,255	51,131	50,735	45,500	40,330	36,193	32,574
1404	26,849	24,661	23,241	23,061	20,682	18,872	17,580	16,287
3503	40,275	36,992	34,862	34,592	31,023	28,438	25,853	23,526
6003	69,809	64,119	60,427	59,959	53,773	46,535	41,363	36,768

YANMAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
B7-5A	90,026	82,688	77,926	77,323	69,347	61,533	51,765	43,952
V1017	26,629	24,459	23,050	22,872	21,997	19,777	17,956	16,948
V1020-3	41,606	38,214	36,014	35,735	32,048	27,433	22,818	21,536
V1027-5	45,599	41,882	39,470	39,165	35,125	29,740	25,382	23,588
V1035-5	48,009	44,096	41,557	41,235	37,175	34,090	31,146	27,846

CRAWLER MOUNTED 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 (3.1-4.0 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

CATERPILLAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009	2008
12M	314,484	288,851	272,217	270,110	232,496	216,845	203,936	183,362	177,495
14M	598,739	549,938	518,268	514,257	460,171	442,472	407,074	389,375	371,677
16M	1,028,058	944,265	889,886	882,999	790,130	697,537	629,635	598,771	567,906
120M	40,940	37,603	35,437	35,163	273,069	250,313	214,914	187,103	161,818
140M	378,918	348,034	327,992	325,453	299,486	284,352	255,885	231,145	216,201
160M	461,823	424,182	399,754	396,660	354,942	331,793	282,925	254,632	223,767

CHAMPION

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
C60 C	98,668	90,626	85,407	84,746	75,833	66,733	61,172	56,622
C66 C	111,824	102,710	96,795	96,046	85,945	78,361	72,295	66,227
C70 C	100,313	92,137	86,831	86,159	77,097	67,744	63,194	56,150
C80 C	106,891	98,179	92,525	91,809	82,152	75,833	66,733	62,183
C86 C	123,336	113,283	106,759	105,933	94,792	82,152	72,295	66,733
C100 C	187,470	172,190	162,274	161,018	144,083	128,916	106,166	87,208

DEERE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
670G	324,388	297,949	280,790	278,617	249,314	208,190	164,496	149,075
672G	354,486	325,593	306,843	304,468	272,446	249,314	226,182	205,196
770G	361,138	331,703	312,600	310,181	277,558	254,428	231,298	210,271
772G	424,671	390,058	367,595	364,750	326,388	277,558	251,858	228,538
870G	414,638	380,843	358,911	356,133	318,678	272,418	231,298	196,385
872G	444,734	408,486	384,961	381,982	341,808	292,978	256,998	225,437

KOMATSU

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
GD555-3	277,550	254,928	240,247	238,388	213,316	195,539	157,447	144,750
GD655-3	232,691	213,725	201,417	199,858	199,044	181,254	177,511	158,920

LEE BOY

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
635B	81,082	74,473	70,184	69,641	62,316	59,301	56,286	52,768
685B	117,699	108,106	101,881	101,092	90,459	82,922	71,614	62,191
785	196,165	180,176	169,800	168,486	150,766	125,638	106,792	94,229

VOLVO

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
G930	304,606	279,779	263,667	261,626	234,110	195,940	167,948	145,046
G940	350,959	322,354	303,790	301,439	269,735	218,842	190,851	167,948
G946	394,002	361,888	341,048	338,408	302,816	246,833	201,029	185,761
G960	364,203	334,518	315,254	312,814	279,914	234,110	195,940	178,127
G970	400,624	367,971	346,780	344,096	307,906	251,923	206,119	188,306
G976	423,800	389,258	366,841	364,002	325,718	264,646	218,842	195,940
G990	437,043	401,421	378,304	375,376	335,897	274,825	229,021	203,574

GRADERS OPTIONS AND EXTRAS

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 1 (TO 74 HP)				
EROPS	6,000	2,000	2,000	1,000
SIZE 2 (75-114 HP)				
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)				
SCARIFIER	9,500	6,000	6,000	3,000
RIPPER	8,500	6,000	6,000	3,000
SIZE 4 (130-144 HP)				
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)				
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)				
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)				
SCARIFIER	6,750	6,000	6,000	3,000
RIPPER	13,000	10,000	10,000	6,000
RIPPER-SCARIFIER	13,500	10,000	10,000	6,000
DOZER	13,250	6,000	6,000	3,000

SCRAPERS - SELF PROPELLED

CATERPILLAR

MODEL	2016	20015	2014	2013	2012	2011	2010	2009
623G	803,478	737,990	695,490	690,107	620,508	508,613	417,063	345,857
627G	984,591	904,341	852,261	845,665	760,376	666,791	608,301	532,263
627G PP	999,738	918,254	865,373	858,675	772,074	690,188	68,301	549,811
637G	1,423,914	1,307,857	1,232,539	1,223,000	1,100,000	1,006,000	936,000	831,000
637G PP	1,469,321	1,349,563	1,271,844	1,262,000	1,135,000	1,041,000	959,000	854,000
657G	1,726,627	1,585,897	1,494,567	1,483,000	1,334,000	1,123,000	1,006,000	866,000

TEREX

MODEL	2016	20015	2014	2013	2012	2011	2010	2009
TS14G	451,530	414,728	390,844	387,819	348,706	28,534	224,342	182,887

WHEEL DOZERS

CATERPILLAR

MODEL	2016	20015	2014	2013	2012	2011	2010	2009
814F II	333,671	306,475	288,825	286,590	256,780	224,988	200,533	180,969
824H	667,341	612,949	577,650	573,179	513,561	457,315	401,067	359,493
834H	908,856	834,779	786,705	780,616	699,422	616,274	542,908	493,997
844H	1,067,746	980,718	924,240	917,087	821,698	728,768	670,075	616,274

SKID-STEER LOADERS

BOBCAT

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
S70	19,088	17,533	16,523	16,395	15,995	14,981	14,335	12,584
S100	23,431	21,521	20,282	20,125	17,841	15,293	12,975	12,048
S130	26,951	24,754	23,329	23,148	22,413	21,244	19,905	18,744
S150	30,204	27,742	26,144	25,942	22,979	21,804	20,172	19,238
S160	31,202	28,658	27,008	26,799	25,084	23,576	22,348	20,532
S185	33,213	30,506	28,750	28,527	27,449	25,766	24,289	22,533
S205	36,046	33,108	31,201	30,960	28,962	27,839	26,049	24,806
S250	38,178	35,066	33,047	32,791	31,062	30,300	29,108	26,975
S300	43,732	40,167	37,854	37,561	35,234	33,331	31,904	29,544
S330	51,551	47,349	44,622	44,277	39,250	35,682	31,349	27,526
S630	37,131	34,105	32,141	31,892	29,302	27,405	25,404	23,591
S650	48,065	44,147	41,605	41,283	38,286	35,276	32,530	29,767

CASE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
SR250	46,286	42,513	40,065	39,755	36,879	33,979	31,336	
420 S3	36,384	33,418	31,494	31,250	28,500	26,250	24,250	22,250

CATERPILLAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
216B III	36,190	33,241	31,326	31,084	27,555	25,051	22,773	
226B III	39,481	36,263	34,174	33,910	30,060	26,553	23,456	
236B III	40,030	36,768	34,650	34,382	31,635	29,592	27,453	
242B III	40,030	36,768	34,650	34,382	31,635	29,592	27,453	
252B III	49,581	45,540	42,917	42,585	39,486	36,381	33,549	
272C	57,134	52,477	49,455	49,072	45,685	43,164	39,200	38,167

DEERE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
313	25,101	23,055	21,727	21,559	20,690	19,657	18,564	17,704
315	27,846	25,576	24,104	23,917	21,202	19,476	17,751	16,025
318D	35,934	33,005	31,105	30,864	28,338	26,503	24,558	
320D	35,934	33,005	31,105	30,864	28,338	26,503	24,558	
326D	42,319	38,870	36,632	36,348	34,112	31,711	29,629	
328D	45,582	41,866	39,455	39,150	36,321	33,465	30,861	
332D	49,646	45,600	42,974	42,641	40,432	35,501	31,171	

GEHL

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
1640E	21,781	20,006	18,854	18,708	16,585	13,966	11,760	
3640E	24,361	22,376	21,087	20,924	18,548	16,366	14,402	12,874
4240E	26,367	24,218	22,824	22,647	20,076	18,548	17,020	15,711
4640E T	31,239	28,693	27,040	26,831	23,785	21,603	19,420	17,239

SKID-STEER LOADERS

GEHL

MODEL	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
5640E T	38,691	35,538	33,491	33,232	29,459	24,440	21,385	18,548	16,802	15,275
6640E	42,990	39,486	37,212	36,924	32,731	28,150	24,440	21,166	18,330	15,929

MUSTANG

MODEL	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
2012	21,868	20,085	18,928	18,782	16,650	14,020	11,807			
2026	26,759	24,578	23,162	22,983	20,374	18,183	15,774	14,020	12,707	11,173
2041	29,060	26,692	25,155	24,960	22,127	20,374	18,841	17,307	15,774	14,459
2044	32,513	29,863	28,143	27,925	24,755	21,469	18,621	15,774	14,897	14,020
2054	35,391	32,506	30,634	30,397	26,946	23,003	20,812	18,841	17,745	16,430

NEW HOLLAND

MODEL	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
L150	24,154	22,185	20,908	20,746	19,915	18,921	17,863	17,037	15,930	14,912
L160	28,483	26,161	24,655	24,464	21,577	20,472	18,907	18,037	17,093	16,070
L170	30,850	28,335	26,704	26,497	23,490	21,794	20,341	18,888	17,435	16,709
L175	33,713	30,965	29,182	28,956	25,668	23,490	21,794	20,099	18,404	16,852
L180	36,576	33,595	31,660	31,415	27,848	25,184	22,763	21,068	20,099	18,888
L185	39,438	36,223	34,137	33,873	30,027	26,637	24,458	23,490	22,278	21,310
L190	41,167	37,811	35,634	35,358	32,933	29,059	26,637	25,184	23,974	22,763

VOLVO

MODEL	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
MC60B	26,845	24,657	23,237	23,057	20,242	19,204	17,703	16,893	16,008	15,038
MC70B	37,526	34,467	32,482	32,231	29,412	27,451	26,152	23,456	21,030	18,873
MC80B	32,000	29,392	27,699	27,485	25,172	23,535	21,777	20,192	18,952	17,631
MC90B	44,890	41,231	38,857	38,556	35,858	32,354	28,579	25,343	22,917	20,760
MC110B	39,396	36,185	34,101	33,837	31,426	28,955	26,706	24,401	22,394	20,619

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
SIZE 2 (701-975 LBS')				
BACKHOE	5,750	4,000	4,000	2,000
AUGER	1,800	1,000	1,000	500
SIZE 3 (976-1250 LBS)				
HAMMER	5,500	4,000	4,000	2,000
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
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
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
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

ASTECC

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
MSNEAK D	32,754	30,084	28,351	28,132	26,414	24,727	22,131	20,465
RT60	9,785	8,987	8,470	8,404	7,878	5,968	5,490	5,251
RT360	27,146	24,934	23,498	23,316	21,858	19,719	18,294	16,393
RT460	35,114	32,252	30,394	30,159	28,272	24,946	22,808	20,194
RT560	38,655	35,505	33,460	33,201	31,123	27,084	24,470	21,620

CLEVELAND

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
246FD	293,043	269,159	253,658	251,695	21,834	199,321	175,593	156,610
400WHD	484,159	444,697	419,088	415,844	360,678	322,712	294,237	256,271
7036	261,191	239,902	226,087	224,337	194,576	170,847	151,864	118,644
7036HD	273,932	251,605	237,115	235,280	204,067	185,084	161,355	147,118
7648	407,713	374,482	352,916	350,185	303,729	270,508	246,779	213,559
8700	356,748	327,671	308,801	306,411	265,763	242,033	208,813	189,830
9624	216,597	198,943	187,486	186,035	161,355	147,118	113,898	104,406
9600-S	261,191	239,902	226,087	224,337	194,576	170,847	156,610	123,389

DITCH WITCH

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
100 SX	7,561	6,945	6,545	6,494	6,097	5,628	5,393	5,159
255 SX	16,866	15,491	14,599	14,486	13,601	12,663	10,787	10,084
1030	4,246	3,900	3,675	3,647	5,138	3,815	3,827	3,912
1230	4,246	3,900	3,675	3,647	5,138	3,815	3,827	3,912
RT55	55,629	51,095	48,153	47,780	44,790	39,865	34,237	28,609
RT95	65,824	60,459	56,977	56,536	52,997	47,838	42,445	36,582
RT115	75,726	69,554	65,548	65,041	60,971	55,342	51,121	46,900

VERMEER

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
RT450	27,976	25,696	24,216	24,029	22,525	20,233	18,175	16,326
T555 COM3	334,742	307,459	289,753	287,510	269,517	219,429	186,038	164,573
T655 COM3	430,685	395,581	372,800	369,915	372,076	352,995	331,530	276,672
T755 COM3	548,028	503,360	474,372	470,701	441,244	391,157	345,840	286,212

TRENCHERS OPTIONS AND EXTRAS

CRAWLER MOUNTED

	NEW	1-3yrs	4-7yrs	8-10yrs
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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
SIZE 2 (40-59 HP)				
BACKHOE	5,000	5,000	5,000	3,000
BORING ATTACHMENT	1,900	2,000	2,000	1,000
SIZE 3 (60-75 HP)				
BACKHOE	9,250	5,000	5,000	3,000
BORING ATTACHMENT	2,600	2,000	2,000	1,000
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	2016	2015	2014	2013	2012	2011	2010	2009
21E	92,139	84,629	79,755	79,138	73,096	6,612	56,886	48,044
121E	100,312	92,136	86,830	86,158	75,447	68,374	59,532	51,576
321E	122,604	112,612	106,126	105,305	97,266	85,476	76,634	66,612
521E	185,763	170,622	160,797	159,552	135,583	114,950	95,792	80,171
521E XT	187,287	172,022	162,116	160,861	147,372	120,846	104,634	89,897
621E	215,490	197,926	186,528	185,084	170,955	156,217	132,638	117,900
621E XT	222,920	204,751	192,959	191,466	176,850	156,217	144,427	129,690
1221E	482,986	443,620	418,073	414,837	383,169	333,062	297,692	266,079

CATERPILLAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
414E	79,983	73,463	69,233	68,697	61,932	56,245	50,557	45,818
914G	134,225	123,285	116,185	115,286	106,486	86,674	76,769	68,349
938H	277,951	255,296	240,594	238,732	203,065	178,301	160,967	148,585
962H	318,394	292,443	275,602	273,469	252,593	232,782	212,971	183,254
966H	321,206	295,026	278,036	275,884	262,593	240,218	217,122	191,259
972H	480,913	441,716	416,278	413,056	366,508	331,838	302,121	267,451
980H	532,389	488,996	460,836	457,269	381,524	348,228	34,889	275,166
988H	958,776	880,631	829,916	823,493	728,311	665,162	589,385	509,397
990H	1,690,534	1,552,746	1,463,326	1,452,000	1,025,000	946,000	857,000	753,000
992K	1,997,904	1,835,064	1,729,385	1,716,000	1,585,000	1,461,000	1,322,000	1,119,000
IT14G	137,347	126,152	118,887	117,967	108,962	92,865	81,721	76,769
IT38H	280,937	258,039	243,179	241,297	222,876	193,160	173,349	158,490
IT62H	343,367	315,381	297,218	294,918	272,405	250,177	222,876	188,207

DEERE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
210LJ	64,767	59,488	56,062	55,628	50,151	45,240	40,586	36,450
244J	90,831	83,428	78,624	78,015	72,060	63,246	57,026	52,360
304J	99,653	91,531	86,260	85,592	79,058	72,060	65,839	59,618
344J	155,635	142,950	134,718	133,675	108,867	93,315	85,539	77,244
444K	182,970	168,057	158,379	157,153	145,156	134,787	114,051	96,505
524K	170,653	156,744	147,717	146,574	137,272	127,007	119,811	110,962
544K	191,059	175,487	165,381	164,101	152,971	138,757	126,208	116,132
624K	274,453	252,084	237,567	235,728	217,733	186,629	160,709	138,388
644K	333,266	306,103	288,475	286,242	264,391	222,918	186,629	156,248
724K	388,560	356,890	336,337	333,734	290,312	238,470	196,998	162,737
744K	477,029	438,148	412,916	409,720	378,442	311,048	259,207	216,006
844K	570,832	524,306	494,112	490,288	435,468	368,074	38,457	258,495

DOOSAN

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
DL200	187,470	172,190	162,274	161,018	123,471	102,424	88,394	76,327
DL250	192,501	176,811	166,629	165,339	148,726	123,471	108,037	95,409

WHEEL LOADERS

DOOSAN

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
DL300	290,820	267,116	251,733	249,785	204,849	185,206	148,726	117,859
DL500	434,498	399,084	376,101	373,190	308,677	216,073	173,982	145,920

GEHL

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
AWS36	71,706	65,861	62,068	61,588	55,337	50,261	45,691	41,630
AWS46	82,231	75,528	71,179	70,628	63,460	56,860	50,007	43,915

HYUNDAI

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
HL730-9	157,276	144,457	136,138	135,084	117,133	96,762	79,934	
HL730TM-9	173,325	159,198	150,030	148,869	119,680	99,309	82,405	
HL740-9	199,002	182,782	172,256	170,923	124,772	106,947	91,670	
HL740TM-9	205,421	188,678	177,812	176,436	137,504	106,947	83,181	
HL757-9	216,695	199,033	187,571	186,119	157,875	137,504	119,762	
HL757TM-9	243,939	224,056	211,153	209,519	162,968	142,597	124,772	
HL760-9	268,493	246,610	232,408	230,609	193,524	162,968	137,236	
HL770-9	389,088	357,375	336,795	334,188	244,452	188,431	145,249	
HL-780-9	477,029	438,148	412,916	409,720	346,306	310,657	278,678	

JCB

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
3C LL	58,293	53,542	50,459	50,068	45,139	39,273	33,917	29,072
409B	102,251	93,917	88,508	87,823	73,461	61,302	50,663	41,871
411HT	126,125	115,845	109,174	108,329	86,127	79,794	73,461	66,875
416HT	153,792	141,257	133,122	132,092	100,060	86,127	78,528	68,902
436HT	213,243	195,862	184,583	183,154	162,122	121,591	108,926	97,526
456HT	308,131	283,017	266,718	264,654	195,053	172,255	134,257	116,525
456 ZX	290,818	267,115	251,732	249,784	184,920	167,188	129,190	116,525

KAWASAKI

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
50Z V	147,646	135,612	127,802	126,813	117,133	104,401	86,576	70,789
60ZV-2	142,377	130,773	123,242	122,288	116,353	107,864	100,194	93,069
65TMV-2	205,421	188,678	177,812	176,436	157,875	127,319	106,947	89,123
65ZV-2	218,259	200,470	188,925	187,463	152,782	127,319	104,401	89,123
70ZV-2	245,864	225,825	212,820	211,173	162,968	134,958	122,225	112,040
85ZV-2	272,285	250,093	235,690	233,866	203,709	178,246	152,782	132,411
90ZV-2	413,492	379,790	357,918	355,148	35,564	254,636	213,895	165,514
95ZV-2	409,697	376,305	354,634	351,889	300,935	277,786	244,452	183,338

KOMATSU

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
WA50-6	57,463	52,779	49,740	49,355	45,587	39,799	34,733	30,313
WA70-6	69,321	63,671	60,004	59,540	54,994	50,653	46,654	
WA80-6	77,833	71,489	67,372	66,851	61,748	56,924	52,477	

WHEEL LOADERS

KOMATSU

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
WA100M-6	82,699	75,958	71,584	71,030	65,607	59,819	54,540	
WA150-6	103,373	94,947	89,480	88,787	82,009	74,773	67,054	60,133
WA200-6	130,158	119,550	112,665	111,793	106,649	98,893	91,900	85,401
WA200PZ6	130,158	119,550	112,665	111,793	106,649	98,893	91,900	85,401
WA250-6	181,572	166,773	157,168	155,952	140,337	123,014	103,717	88,039
WA250PZ6	194,129	178,306	168,038	166,737	149,107	127,838	106,130	91,657
WA320-6	167,931	154,244	145,361	144,236	134,769	122,076	110,921	102,123
WA320PZ6	236,157	216,909	204,417	202,835	173,667	144,722	130,250	106,130
WA380-6	172,570	158,504	149,376	148,220	148,834	142,462	132,120	135,224
WA470-6	481,372	442,137	416,675	413,450	301,505	255,676	226,732	188,139
WA480-6	454,832	417,760	393,702	390,655	328,037	270,149	236,380	197,787
WA600-6	909,414	835,292	787,189	781,096	664,020	519,298	456,868	385,926
WA800-3	1,337,758	1,228,723	1,157,962	1,149,000	1,061,000	914,000	812,000	675,000
WA900-3	1,416,929	1,301,441	1,226,493	1,217,000	1,124,000	976,000	874,000	726,000

NEW HOLLAND

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
U80B	50,824	46,682	43,993	43,653	39,354	36,288	33,732	30,666
W50BTC	84,032	77,183	72,738	72,175	66,666	63,076	56,410	50,447
W80B TC	96,960	89,057	83,929	83,279	76,922	71,793	67,691	63,823
W110BTC	164,832	151,397	142,678	141,574	130,767	112,819	98,716	85,897
W130B	219,776	201,863	190,238	188,766	164,100	135,895	117,947	107,691
W130BTC	226,241	207,801	195,834	194,318	174,356	146,151	130,767	115,382
W170B	165,015	151,565	142,837	141,731	132,474	119,972	108,993	100,355
W170BTC	226,241	207,801	195,834	194,318	176,347	164,100	141,023	130,767
W190B	255,328	234,517	221,012	219,301	202,561	179,484	146,151	130,767

TEREX

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
TL65	64,698	59,425	56,002	55,569	51,327	45,999	42,071	38,706
TL80	71,415	65,594	61,816	61,338	56,656	48,803	45,157	41,511
TL100	79,900	73,388	69,161	68,626	63,387	54,693	48,803	43,474
TL160	96,869	88,974	83,850	83,201	76,850	69,558	65,070	60,022
TL210	169,700	155,868	146,892	145,755	134,628	114,995	99,569	88,350
TL260	187,377	172,105	162,193	160,938	148,652	129,019	109,386	93,959

VOLVO

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
L20F	84,642	77,743	73,266	72,699	61,984	54,752	48,364	
L25F	94,408	86,713	81,719	81,087	67,149	60,434	54,391	
L30B	94,408	86,713	81,719	81,087	70,765	61,984	57,335	51,137
L40B	122,085	112,135	105,677	104,859	86,519	78,771	68,698	61,984
L60F	195,327	179,406	169,075	167,766	144,629	131,715	118,802	108,472
L90F	238,668	219,215	206,591	204,992	175,621	160,125	144,629	134,298
L110F	292,990	269,110	253,612	251,649	232,439	206,612	175,621	154,959
L180F	455,762	418,615	394,507	391,454	361,572	304,753	253,100	222,108
L220F	531,946	488,589	460,452	456,888	428,721	369,320	320,249	258,266
L350F	988,214	907,669	855,397	848,777	594,011	490,705	402,895	335,745

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
SIZE 2 (40-59 HP)				
EROPS	4,846	4,000	4,000	2,000
BACKHOE	16,250	10,000	10,000	4,000
SIZE 3 (60-69 HP)				
EROPS	5,358	4,000	4,000	2,000
SIZE 4 (70-79 HP)				
EROPS	3,970	4,000	4,000	2,000
SIZE 5 (80-99 HP)				
EROPS	5,963	4,000	4,000	2,000
SIZE 6 (100-109 HP)				
EROPS	8,757	4,000	4,000	2,000
SIZE 7 (110-119 HP)				
EROPS	4,361	4,000	4,000	2,000
LIFT BOOM	11,000	6,000	6,000	2,000
SIZE 8 (120-134 HP)				
EROPS	5,630	4,000	4,000	2,000
LIFT BOOM	5,250	6,000	6,000	2,000
SIZE 9 (135-149 HP)				
EROPS	7,710	4,000	4,000	2,000
SIZE 10 (150-174 HP)				
EROPS	4,293	4,000	4,000	2,000
SIZE 11 (175-199 HP)				
EROPS	4,389	4,000	4,000	2,000
SIZE 12 (200-224 HP)				
LIFT BOOM	8,750	6,000	6,000	2,000

LIFTING EQUIPMENT

AERIAL LIFTS

GENIE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
GS1530	9,931	9,122	8,597	8,530	7,791	6,818	5,843	5,357
GS2046	16,744	15,379	14,493	14,381	12,659	10,806	9,379	8,017
GS3246	27,858	25,587	24,114	23,927	21,364	18,888	16,594	14,696
GS3268RT	30,724	28,220	26,595	26,389	24,105	20,453	18,018	16,071
GS3390RT	43,449	39,907	37,609	37,318	34,088	28,975	25,079	21,914
GS5390RT	53,069	48,744	45,937	45,581	41,636	35,792	31,167	28,244
S40	82,622	75,888	71,518	70,964	61,232	52,835	45,589	34,741
S60	151,211	138,886	130,888	129,875	119,004	97,757	80,301	65,963
S85	117,981	108,365	102,124	101,334	92,852	86,742	75,748	71,837
S100	155,238	142,585	134,374	133,334	122,173	112,399	107,512	92,852
S120	183,182	168,252	158,562	157,335	144,164	134,390	122,173	117,286
Z-30/20N	39,834	36,587	34,480	34,213	31,601	28,886	25,677	23,454
Z-34/22N	37,967	34,873	32,864	32,610	30,120	26,911	24,442	21,973
Z-45/25J DC	46,369	42,589	40,137	39,826	36,787	33,824	30,614	27,158
Z-80/60	125,484	115,256	108,619	107,778	98,756	80,239	67,648	54,809
Z-135/70	210,185	193,054	181,936	180,528	165,416	135,789	108,631	87,646

GROVE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
A60J	55,705	51,165	48,218	47,845	43,840	40,851	37,115	34,126
A80J	87,355	80,235	75,614	75,029	68,749	63,768	57,291	52,309
A125J	164,583	151,168	142,463	141,360	129,527	117,072	112,091	102,128
T80	77,777	71,438	67,324	66,803	61,211	55,781	50,351	46,896
T86J	84,051	77,200	72,754	72,191	66,148	61,211	55,781	50,351

JLG

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
150HAX	221,554	203,496	191,777	190,293	174,364	164,400	159,418	154,437
260MRT	22,580	20,740	19,545	19,394	17,715	16,485	14,025	13,286
400S	51,748	47,530	44,793	44,446	40,725	37,024	33,321	29,865
450A II	49,058	45,060	42,465	42,136	38,609	34,873	31,634	28,396
460SJ	56,138	51,563	48,593	48,217	44,181	39,985	35,789	32,087
600A-N	74,062	68,026	64,108	63,612	58,287	54,301	49,569	45,583
600AJ-N	77,860	71,514	67,396	66,874	61,276	54,800	51,312	46,830
740AJ	139,262	127,911	120,545	119,612	109,600	98,391	87,182	82,200
800A	104,446	95,933	90,409	89,709	82,200	80,954	73,233	65,760
1200SJP	178,765	164,194	154,739	153,541	140,688	130,815	118,474	113,538
3369LE	32,377	29,739	28,026	27,809	24,726	21,801	19,118	16,884
4394RT	40,768	37,446	35,289	35,016	31,986	28,787	24,358	21,160
E300AJ	37,364	34,319	32,342	32,092	29,642	26,653	24,162	21,671
E300AJP	39,875	36,625	34,516	34,249	31,634	28,396	25,158	22,667
E400A	38,934	35,760	33,701	33,440	30,887	28,147	24,909	22,419
E450A	41,445	38,067	35,875	35,597	32,880	29,393	26,403	23,664
E600J	70,251	64,526	60,810	60,339	55,287	50,845	46,403	42,947
M400A	43,956	40,374	38,048	37,754	34,873	31,634	28,396	25,158
M450A	45,840	42,104	39,679	39,372	36,368	32,880	29,642	26,653
M600J	74,726	68,635	64,683	64,182	59,284	54,800	49,569	44,588

LIFTING EQUIPMENT

AERIAL LIFTS

SKYJACK

MODEL	2016	20015	2014	2013	2012	2011	2010	2009
3219	24,194	22,222	20,942	20,780	16,857	13,674	10,116	8,998
3220	17,125	15,730	14,824	14,709	12,937	11,038	9,576	8,184
4620	11,309	10,387	9,789	9,713	8,875	8,052	7,838	7,073
6826	16,621	15,267	14,387	14,276	13,041	11,810	10,334	9,350
7127	30,419	27,940	26,331	26,127	23,866	20,913	19,192	17,469
7135	33,869	31,108	29,317	29,090	26,572	22,881	20,913	18,700
8841	40,768	37,446	35,289	35,016	31,986	28,048	25,588	22,636
9250	45,251	41,563	39,169	38,866	37,897	37,775	33,304	27,815

SNORKEL

MODEL	2016	20015	2014	2013	2012	2011	2010	2009
AB 50J	44,945	41,281	38,904	38,603	35,371	31,884	28,396	25,158
AB 60J	65,201	59,887	56,438	56,001	51,312	46,331	41,599	38,609
S1930	8,153	7,489	7,058	7,003	6,398	5,905	5,167	4,527
S2033	12,190	11,196	10,552	10,470	9,577	8,703	8,442	7,634
S2646	9,722	8,929	8,415	8,350	7,627	6,890	6,151	5,412
TB42	61,012	56,039	52,812	52,403	48,775	43,041	34,538	34,944
TB50	52,375	48,106	45,336	44,985	41,219	37,517	33,814	30,606
TB60	63,980	58,765	55,381	54,952	50,351	45,168	40,973	36,283
TB80	87,813	80,656	76,011	75,423	69,110	62,199	55,781	50,351
TB120	128,584	118,104	111,302	110,441	101,197	91,324	81,451	76,514
UNO41	41,462	38,083	35,890	35,612	32,631	29,393	26,403	23,414

CRANES FOR TRUCK MOUNTING

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
4 TON	11,158	10,249	9,659	9,584	8,660	7,490	7,022	6,086
4.5 TON	20,809	19,113	18,012	17,873	16,150	14,512	12,874	11,235
5 TON	30,761	28,254	26,627	26,421	23,874	21,533	17,321	15,448
6 TON	34,077	31,300	29,497	29,269	26,449	23,874	21,066	18,959
7 TON	30,761	28,254	26,627	26,421	23,874	20,832	18,491	16,150
8 TON	41,014	37,671	35,502	35,227	31,832	27,619	23,172	20,832
9.5 TON	41,317	37,949	35,764	35,487	32,066	25,279	22,704	19,661
10 TON	44,030	40,441	38,112	37,817	34,173	29,959	24,811	22,236
12.5 TON	46,142	42,381	39,940	39,631	35,811	30,896	26,917	23,172
14 TON	50,062	45,981	43,333	42,998	38,854	32,534	28,555	24,342
16.5 TON	56,094	51,522	48,555	48,179	43,536	36,982	32,534	27,853
21 TON	77,205	70,912	66,828	66,311	59,920	52,898	44,471	37,917
26 TON	91,983	84,486	79,620	79,004	71,388	61,792	53,834	47,749

HYDRAULIC CRANES

BRODERSON

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
IC-20-1G				49,588	44,471	39,791	35,811	32,066
IC-25-A				47,499	42,599	39,322	35,109	31,364
IC-40-2A				71,510	64,133	58,047	52,898	48,684
IC-80-2G				96,565	86,603	80,750	73,729	67,878
IC-200-2F				114,834	102,987	93,624	86,603	80,750
IC-250-3B				148,762	133,415	124,052	107,668	98,306
RT-300-2C				164,421	147,458	128,733	117,031	107,668

GROVE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
GMK2035E	464,907	427,015	402,424	399,309	358,113	334,706	320,663	304,279
GMK3050 1	704,959	647,500	610,212	605,489	543,020	486,846	437,693	423,649
GMK4115	1,172,430	1,076,870	1,014,855	1,007,000	903,000	847,000	777,000	712,000
GMK5165	1,579,928	1,451,155	1,367,585	1,357,000	1,217,000	1,170,000	1,109,000	1,053,000
GMK5275	2,297,124	2,109,895	1,988,389	1,973,000	1,769,000	1,564,000	1,484,000	1,428,000
GMK6350	3,014,321	2,768,636	2,609,194	2,589,000	2,322,000	2,181,000	2,102,000	1,975,000
RT540E	370,711	340,496	320,888	318,404	285,554	271,510	250,444	236,401
RT700E	475,660	436,891	411,731	408,544	383,859	369,816	353,431	334,706
RT890E	786,664	722,547	680,936	675,666	650,688	627,282	599,194	571,107
RT9130E	1,196,880	1,099,327	1,036,018	1,028,000	922,000	805,000	777,000	740,000
TMS700E	598,608	549,818	518,154	514,144	461,099	437,693	418,968	388,541

LINK BELT

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
ATC3250	2,613,808	2,400,768	2,262,511	2,245,000	2,013,000	1,850,000	1,721,000	1,601,000
HTC8640SL	497,765	457,194	430,865	427,530	383,421	337,890	301,945	265,999
HTC8660 II	516,430	474,338	447,022	443,562	397,800	361,854	333,098	311,530
HTC8690	910,168	835,984	787,841	781,743	733,293	704,537	675,781	642,231
RTC8030 II	286,215	262,887	247,747	245,830	220,468	206,090	196,504	182,125
RTC8050 II	432,433	397,188	374,314	371,417	333,098	316,323	297,152	277,980
RTC8090 II	799,406	734,250	691,966	686,610	642,231	603,889	565,547	531,997
RT80100 II	1,006,288	924,270	871,043	864,301	805,185	757,258	723,708	675,781

SHUTTLELIFT

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
3330FL	100,275	92,102	86,798	86,126	77,240	71,388	65,537	59,920
3330FL	103,314	94,893	89,428	88,736	79,580	72,558	66,473	60,855
3340B	130,661	120,012	113,100	112,225	100,646	91,283	84,263	77,240

TADANO

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
ATF65G 4	911,585	837,285	789,067	782,960	702,181	664,731	627,282	589,832
ATF80 4	1,051,813	966,084	910,449	903,402	809,849	772,400	734,950	702,181
ATF110G 5	1,276,051	1,172,045	1,104,549	1,096,000	983,000	918,000	87,500	829,000
GR600XL 1	765,732	703,320	662,817	657,687	589,832	528,977	482,165	444,715
TT300XL	438,433	402,698	379,507	376,570	327,684	264,488	222,357	182,568

HYDRAULIC CRANES

TEREX

MODEL	2016	2015	2014	2013	2012	2011	2010	2009	2008
AC30CITY	501,157	460,310	433,801	430,444	386,035	331,228	300,249	281,186	254,974
AC40CITY	662,022	608,064	573,046	568,611	509,947	459,906	409,864	395,567	376,504
AC80-2	921,883	846,744	797,981	791,805	710,114	671,987	638,626	590,968	562,372
AC120-1	1,051,813	966,084	910,449	903,402	810,197	762,538	729,177	681,518	652,923
AC140	1,392,479	1,278,984	1,205,329	1,196,000	1,072,000	991,000	901,000	839,000	772,000
AC200-1	2,103,854	1,932,378	1,821,095	1,807,000	1,620,000	1,501,000	1,454,000	1,373,000	1,330,000
AC250-1	2,221,446	2,040,385	1,922,882	1,908,000	1,711,000	1,539,000	1,482,000	1,401,000	1,354,000
AC350	3,000,349	2,755,803	2,597,101	2,577,000	2,311,000	2,140,000	2,054,000	1,930,000	1,840,000
CD225	137,192	126,010	118,753	117,834	114,381	109,615	104,849	95,318	84,594
RT335	253,672	232,996	219,578	217,879	195,400	185,868	164,422	150,125	145,359
RT555-1	395,976	363,702	342,757	340,104	305,016	281,186	254,974	226,379	195,400
RT775	520,794	478,346	450,799	447,310	409,864	390,801	364,589	345,525	331,228
RT1000	772,984	709,981	669,095	663,916	619,562	581,435	562,372	529,011	500,416
T 340 1XL	302,226	277,593	261,607	259,582	250,208	235,910	226,379	209,698	200,167
T 550 1	519,762	477,399	449,906	446,424	426,544	409,864	386,035	364,589	350,291
T 775	679,681	624,283	588,331	583,778	538,543	495,650	459,906	445,608	419,396

LATTICE BOOM CRANES

LINK BELT

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
108HY 5	469,765	431,476	406,628	403,481	361,854	342,683	328,305	311,530
348HS	2,575,387	2,365,478	2,229,254	2,212,000	1,984,000	1,721,000	1,601,000	1,438,000
HC238H II	1,107,230	1,016,985	958,418	951,000	906,000	867,000	834,000	815,000
HC278H II	1,810,455	1,662,893	1,567,129	1,555,000	1,510,000	1,471,000	1,428,000	1,390,000
LS238H	1,126,193	1,034,402	974,832	967,287	867,491	814,771	786,014	742,879
LS248H II	1,674,235	1,537,775	1,449,216	1,438,000	1,289,000	1,179,000	1,078,000	944,000
LS278H	2,401,909	2,206,140	2,079,091	2,063,000	1,850,000	1,548,000	1,428,000	1,289,000
LS308H II	983,085	902,958	850,958	844,372	757,258	723,709	694,952	666,195

MANITOWOC

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
111	814,349	747,974	704,900	699,444	627,282	608,557	561,745	519,614
222	917,662	842,867	794,328	788,180	706,863	678,775	650,688	608,557
555	1,276,051	1,172,045	1,104,549	1,096,000	983,000	885,000	847,000	815,000
777T	1,245,780	1,144,241	1,078,346	1,070,000	1,035,000	992,000	964,000	913,000
1015	1,148,597	1,054,980	994,225	986,530	884,749	847,299	805,168	777,080
2250T	2,082,897	1,913,129	1,802,954	1,789,000	1,690,000	1,601,000	1,554,000	1,493,000
5000	428,445	393,524	370,861	367,991	330,025	320,663	304,279	290,235
8000	856,890	787,049	741,724	735,983	660,051	627,282	580,470	543,020
10000	960,201	881,939	831,150	824,717	739,631	697,500	660,051	627,282
12000	1,045,284	960,087	904,797	897,794	805,168	767,718	748,993	725,588

TEREX

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
HC50	229,894	211,156	198,996	197,456	446,133	426,840	393,080	361,729
HC60	594,831	546,348	514,885	510,900	458,191	431,664	402,725	373,787
HC80	669,969	615,362	579,924	575,436	516,067	491,952	458,191	431,664
HC110	788,935	724,632	682,901	677,616	607,706	573,944	545,006	516,067
HC165	1,496,100	1,374,159	1,295,023	1,285,000	1,153,000	1,022,000	936,000	854,000
HC275	2,203,982	2,024,345	1,907,765	1,893,000	1,698,000	1,490,000	1,360,000	1,230,000

LATTICE BOOM CRANES OPTIONS & EXTRAS

	1-3yrs	4-7yrs	8-10yrs
SIZE 4 (41.0-45.9 MTONS)			
THRID DRUM	13,000	10,250	8,250
10' BOOM	2,000	1,600	1,300
SIZE 8 (68.0-80.9 MTONS)			
THRID DRUM	21,250	16,750	14,000
10' BOOM	2,200	1,700	1,400
20' BOOM	3,000	2,400	2,000
SIZE 10 (108.0-149.9 MTONS)			
THRID DRUM	17,750	16,250	14,250
10' BOOM	1,800	1,700	1,500
20' BOOM	3,100	2,800	2,500
SIZE 11 (150.0-200.9 MTONS)			
THRID DRUM	18,250	16,250	14,500
10' BOOM	1,600	1,500	1,300
20' BOOM	2,500	2,200	2,000
30' BOOM	10,000	9,000	8,000
SIZE 12 (201.0 MTONS OVER)			
THRID DRUM	21,250	19,750	17,500
10' BOOM	3,300	3,100	2,800
20' BOOM	5,500	5,250	4,600

ROUGH TERRAIN LIFT TRUCKS

BOBCAT

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
V638	84,727	77,821	73,340	72,772	65,608	60,182	53,769	48,343
V723	73,897	67,874	63,965	63,470	57,222	50,810	46,616	41,931

CASE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
585G	50,829	46,686	43,998	43,657	39,360	35,448	31,537	28,604
586G	88,726	81,495	76,801	76,207	64,502	54,808	48,396	37,758
588G	91,582	84,118	79,274	78,660	63,968	57,245	51,907	38,451

CATERPILLAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
TL642	94,843	87,113	82,096	81,461	73,443	66,302	59,673	54,572
TL943	112,728	103,540	97,577	96,822	88,407	84,159	74,084	69,734
TL1255	135,382	124,348	117,187	116,280	107,126	111,367	95,485	91,552

DEERE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
3200	60,815	55,858	52,641	52,234	47,093	42,583	38,075	34,819
3400	64,697	59,424	56,001	55,568	50,098	45,089	40,580	36,572

GEHL

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
CT5-16	47,327	43,469	40,966	40,649	36,648	33,472	29,807	26,875
CT5-16 TUR	52,375	48,106	45,336	44,985	40,557	36,648	32,983	29,562
CT6-18 TUR	57,108	52,453	49,433	49,050	44,221	39,579	35,670	32,006
CT7-23 TUR	66,257	60,857	57,352	56,908	51,307	46,665	42,023	38,114
DL6	94,023	86,359	81,386	80,756	72,807	67,432	63,034	57,659
DL10	112,007	102,878	96,953	96,203	86,733	80,625	76,961	71,830
RS5	73,199	67,233	63,361	62,871	56,682	51,796	47,398	43,733
RS6	83,296	76,507	72,101	71,543	64,500	59,125	54,239	50,330
RS8	92,761	85,200	80,293	79,672	71,830	66,943	62,546	58,148

GENIE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
GTH-636	63,239	58,085	54,740	54,316	48,968	43,636	39,514	35,878
GTH-644	65,876	60,507	57,022	56,581	54,239	48,433	45,115	41,375
GTH-844	70,125	64,409	60,700	60,230	54,302	50,909	46,060	42,424
GTH1048	87,030	79,936	75,333	74,750	67,393	62,059	56,726	51,878
GTH1056	97,049	89,139	84,005	83,355	75,151	68,848	63,029	60,120
GTH5519	46,959	43,131	40,648	40,333	36,363	32,969	30,060	27,151
GTH6622	56,663	52,045	49,048	48,668	43,878	40,242	36,363	32,484

GRADALL

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
534D9	72,814	66,879	63,028	62,540	56,384	52,461	48,540	43,146
534D10	79,145	72,695	68,508	67,978	61,287	56,875	52,461	48,540
544D10	91,809	84,326	79,470	78,855	71,093	68,151	62,758	59,816

ROUGH TERRAIN LIFT TRUCKS

JCB

MODEL	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
506C	61,489	56,477	53,225	52,813	47,614	43,485	39,841	35,954	32,310	28,423	25,508
508C	73,411	67,428	63,545	63,053	56,846	51,502	46,643	42,999	39,112	35,468	31,825
520-40	39,528	36,307	34,216	33,951	30,609	27,937	25,265	22,836	20,892	18,948	17,248
527-55	47,058	43,222	40,733	40,418	36,440	32,796	29,395	26,479	23,807	21,135	18,948
531-70	57,097	52,444	49,424	49,041	44,213	40,570	37,411	34,254	31,338	28,909	26,668
532	73,411	67,428	63,545	63,053	56,846	51,502	46,158	41,784	37,655	34,010	30,367
541-70T	63,999	58,783	55,398	54,969	49,559	45,671	42,270	39,112	35,954	33,281	30,808
550	87,843	80,683	76,036	75,448	68,021	62,191	57,332	51,988	46,643	42,999	38,627
930	49,060	45,062	42,467	42,138	39,166	38,359	36,812	31,166	31,734	27,311	24,833
940	62,210	57,139	53,849	53,432	49,072	44,700	40,570	37,169	34,254	31,096	27,695

JLG

MODEL	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
G5-18A	52,004	47,765	45,014	44,666	40,270	36,341	32,903	29,957	27,010	24,354	
G5-19A	57,394	52,716	49,681	49,296	44,444	40,761	36,832	33,886	30,693	27,747	25,083
G6-23A	61,199	56,211	52,974	52,564	47,391	43,216	40,024	36,586	33,886	31,185	28,699
G6-42A	73,567	67,571	63,680	63,187	56,967	53,529	48,128	45,181	42,234	39,533	36,832
G10-55A	106,228	97,570	91,951	91,239	82,259	74,892	69,735	63,351	58,441	53,038	48,128
G12-55A	114,155	104,851	98,813	98,048	88,397	83,486	78,575	72,191	67,280	62,369	57,949

LIFT KING

MODEL	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
LK6M22	31,392	28,834	27,173	26,963	24,309	21,854	17,680	15,960	14,488	12,277	11,541
LK6P44	52,955	48,639	45,838	45,483	41,010	36,590	32,907	29,960	26,276	23,330	21,119
LK10M22	39,640	36,409	34,313	34,047	30,696	27,259	24,803	22,102	20,382	18,417	16,208
LK10P44	56,132	51,557	48,588	48,212	43,467	39,537	35,608	31,925	29,223	26,031	23,330
LK60R	62,792	57,674	54,353	53,932	48,624	43,712	39,537	35,362	31,679	28,732	26,031
LK100R	83,714	76,891	72,463	71,902	64,825	58,441	53,038	47,636	42,725	38,797	34,868
LK641R	68,493	62,911	59,288	58,829	53,038	48,128	43,216	39,042	35,114	31,430	28,484
LK848R	80,551	73,985	69,725	69,185	62,375	55,499	50,096	45,431	40,765	36,345	32,907

LIFTALL

MODEL	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
L-60	32,977	30,289	28,545	28,324	25,536	22,836	20,626	18,661	16,943	14,979	13,505
L-T-60	34,563	31,746	29,918	29,686	26,765	24,064	21,854	19,398	17,434	15,960	14,242
M-80	40,276	36,993	34,863	34,593	31,188	27,504	25,048	22,593	20,382	18,663	16,945
MT-80	45,662	41,940	39,525	39,219	35,359	3,143	28,238	25,536	20,380	18,416	16,697

MANITOU N.A.

MODEL	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
M30	50,736	46,601	43,917	43,577	39,287	35,114	31,922	28,484	26,028	23,327	21,363
M50	63,425	58,256	54,901	54,476	49,115	44,694	40,519	36,590	32,661	29,223	26,276
MLT523	72,933	66,988	63,131	62,642	56,476	52,056	47,145	42,234	37,569	32,903	30,202
MLT940L-120	96,725	88,841	83,725	83,077	74,900	67,287	62,867	56,482	51,570	46,904	42,484
MSI50H	78,014	71,655	67,529	67,006	60,410	54,026	48,869	43,958	40,028	35,853	32,170
MT523	58,663	53,882	50,779	50,386	45,427	41,007	37,569	33,640	30,939	27,256	24,555
MT1033 HLT	83,714	76,891	72,463	71,902	64,825	59,913	54,512	49,109	43,707	38,797	34,131
MT1745	120,497	110,676	104,302	103,495	93,308	85,942	82,259	74,892	68,262	62,860	56,967
TMT45	50,107	46,023	43,373	43,037	38,801	35,853	33,153	3,696	27,996	25,785	23,750

ROUGH TERRAIN LIFT TRUCKS

MASTERCRAFT

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
AE5112	29,492	27,089	25,529	25,331	22,839	20,628	18,417	16,699
AE6112	30,445	27,963	26,353	26,149	23,574	21,365	18,909	17,190
MC-5115	33,933	31,167	29,372	29,145	26,276	23,574	21,365	18,909
MC-6675	32,344	29,707	27,997	27,780	25,046	22,836	20,626	18,416
MC-10675	39,957	36,700	34,587	34,319	30,942	27,504	25,048	22,839
S-4-P	30,445	27,963	26,353	26,149	23,574	20,874	18,909	16,945
S-12-648	43,764	40,197	37,882	37,589	33,890	30,696	27,013	24,557

NEW HOLLAND

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
M427	85,698	78,713	74,180	73,606	66,361	60,993	54,650	49,771
M428	90,108	82,764	77,998	77,394	69,777	63,433	57,578	52,698
M459	97,670	89,710	84,543	83,889	75,632	68,313	62,457	56,114

NOBLE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
R40	85,698	78,713	74,180	73,606	28,977	26,031	23,330	20,874
R60	90,108	82,764	77,998	77,394	34,871	31,433	28,487	25,539
R80	97,670	89,710	84,543	83,889	36,836	33,398	29,714	26,522
RC60	39,637	36,406	34,310	34,044	30,693	27,010	24,801	22,590
RT50	34,566	31,749	29,921	29,689	26,768	24,311	22,102	19,891

SKY TRAK

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
6036	62,615	57,511	54,199	53,780	48,486	44,607	41,455	37,818
6042	67,624	62,112	58,535	58,082	52,364	48,486	44,122	40,243
10054	100,183	92,017	86,718	86,047	77,577	7,035	66,910	61,092

UPRIGHT

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
XR636	54,547	50,101	47,215	46,850	42,239	38,064	34,380	30,942
XR641	56,449	51,848	48,862	48,484	43,712	39,782	35,853	32,170
XR841	63,419	58,250	54,896	54,471	49,109	44,199	39,778	36,095

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
3-STAGE MAST	2,683		1,200	
ENCLOSED CAB	5,500		2,000	
SIDESHIFT	2,600		900	
SIZE 3 (6,000-7,999 LBS)				
3-STAGE MAST	2,843	1,800	1,200	
ENCLOSED CAB	5,000	2,600	2,000	
SIDESHIFT	2,100	1,300	900	
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
SIZE 5 (10,00-12,999 LBS)				
3-STAGE MAST	4,786		2,400	
ENCLOSED CAB	4,700		1,300	
SIDESHIFT	2,700		1,100	
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	2016	2015	2014	2013	2012	2011	2010	2009
B60	7,990	7,339	6,917	6,863	5,916	5,177	4,634	4,240
B105	11,784	10,823	10,200	10,121	9,367	8,135	6,902	5,913
B200	11,784	10,823	10,200	10,121	9,367	8,135	7,396	6,902
B300T	17,775	16,326	15,386	15,267	13,488	11,989	10,491	9,491
B325	14,431	13,255	12,492	12,395	10,600	9,367	8,628	8,135
B400	50,694	46,562	43,881	43,541	38,465	34,469	29,724	27,226

BOMAG

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
BC572RB-2	353,919	325,073	306,352	303,981	260,079	217,443	170,544	133,760
BC672RB-2	370,823	340,599	320,984	318,500	268,606	225,970	179,070	140,698
BW65H	15,380	14,127	13,313	13,210	11,670	9,795	8,961	7,502
BW90AD-2	31,601	29,025	27,354	27,142	23,978	21,231	18,483	16,235
BW120AD-4	49,591	45,549	42,926	42,594	35,965	30,594	25,923	23,354
BW138AD	55,094	50,603	47,689	47,320	41,804	36,900	33,396	28,492
BW141AD-4	113,095	103,877	97,895	97,137	77,492	59,021	51,379	46,284
BW161AD-4	117,518	107,939	101,723	100,936	89,170	77,492	66,877	57,716

CASE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
DV201	42,194	38,754	36,523	36,240	32,016	28,185	23,175	20,523
DV204	50,489	46,374	43,703	43,365	38,310	33,658	29,006	26,817
SV208D	98,355	90,338	85,136	84,477	74,630	70,151	63,684	53,235
SV212D	127,861	117,440	110,677	109,820	97,018	85,824	74,132	63,684
SV216D	144,254	132,497	124,866	123,900	109,457	94,531	88,312	80,848

CATERPILLAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
816F II	490,718	450,722	424,766	421,478	337,758	281,930	256,808	234,476
825H	865,297	794,771	749,001	743,204	687,797	650,950	614,104	591,906
836H	1,013,528	930,919	877,309	870,519	748,091	636,435	510,823	424,290
CP-76	226,973	208,473	196,468	194,947	172,222	160,741	149,259	140,074
CS-56	162,914	149,636	141,018	139,927	131,531	121,607	109,242	103,497
CS323C	97,940	89,958	84,777	84,121	74,821	66,551	57,162	52,651
CS423E	129,298	118,759	111,920	111,054	98,107	86,670	76,543	67,303
PS360C	160,327	147,260	138,779	137,705	127,440	116,819	106,200	97,703

DYNAPAC

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
CA144D	100,664	92,459	87,134	86,460	76,381	66,490	58,247	51,104
CA150D	102,098	93,776	88,376	87,692	77,153	68,213	6,861	56,029
CA250D	166,565	152,989	144,179	143,063	126,386	112,649	100,285	89,294
CA512PD	224,501	206,203	194,328	192,824	170,347	142,871	134,628	120,891
CA602D	231,743	212,855	200,597	199,044	175,842	148,366	137,376	126,386
CC142	38,127	35,019	33,002	32,747	31,236	30,607	27,946	25,488
CC900G	24,260	22,283	21,000	20,837	18,409	15,386	13,188	11,814
LP750	14,281	13,117	12,362	12,266	10,836	10,211	9,169	8,336

COMPACTION EQUIPMENT

HAMM

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
GRW15	108,856	99,983	94,225	93,496	86,526	77,296	70,375	59,991
HD8V V	35,881	32,956	31,058	30,818	27,226	22,230	18,234	14,737
HD12VT	47,808	43,911	41,382	41,062	38,001	30,401	25,417	19,858
HD13VV	60,240	55,330	52,144	51,740	45,709	35,967	28,475	25,977
HD70HV	126,734	116,405	109,701	108,852	96,163	82,426	67,939	62,444
HD110K	144,966	133,150	125,482	124,511	115,228	98,067	83,356	72,079
3205	75,714	69,543	65,538	65,031	57,450	49,978	44,372	41,804
3307	75,831	69,650	65,639	65,131	62,484	60,490	55,106	53,076
3520	156,969	144,175	135,873	134,821	119,105	112,099	107,428	98,086
3520PB	196,981	180,926	170,507	169,187	149,465	128,447	119,105	107,428

HYPAC

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
C530AH	63,723	58,530	55,159	54,732	50,651	42,977	39,907	36,645
C560H	106,206	97,549	91,932	91,220	84,419	76,745	67,152	59,477
C754B	47,507	43,635	41,122	40,804	36,047	30,552	25,058	21,980
C784A	155,373	142,709	134,491	133,450	117,894	101,908	85,922	72,445
C815D	69,818	64,128	60,435	59,967	52,977	48,257	43,798	39,602
C822D	102,310	93,971	88,559	87,874	77,630	66,090	54,551	45,029
C832D	131,344	120,638	113,691	112,811	99,660	86,547	78,679	70,811
C852D	183,189	168,258	158,568	157,341	138,999	125,887	115,396	103,594

JCB

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
VM46D	80,490	73,930	69,672	69,133	61,075	51,144	46,178	41,957
VM46PD	83,763	76,936	72,505	71,944	63,557	53,130	47,172	41,957
VM75D	94,888	87,154	82,135	81,499	71,998	60,082	55,613	50,647
VM132D	150,511	138,244	130,282	129,274	114,205	101,791	90,618	76,964
VMT160	35,664	32,757	30,871	30,632	27,062	25,075	22,344	20,110
VMT260	39,917	36,664	34,552	34,285	30,289	26,317	24,827	23,338
VMT480	57,259	52,592	49,564	49,180	43,448	37,241	33,268	30,041
VMT500	59,549	54,696	51,546	51,147	45,185	39,227	34,758	31,779

MAULDIN

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
1450	9,986	9,172	8,644	8,577	8,242	7,968	7,143	6,594
3000	10,184	9,354	8,815	8,747	8,196	7,968	7,693	7,143
4000	10,502	9,646	9,090	9,020	8,511	8,242	7,968	7,693

MULTIQUIP

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
MRH800DS2	13,458	12,361	11,649	11,559	10,211	8,127	7,294	6,252
MRH800GS	11,260	10,342	9,746	9,671	8,544	6,877	5,835	4,793
R2000H	6,621	6,082	5,731	5,687	5,177	4,733	4,240	3,747

COMPACTION EQUIPMENT

RAMMAX

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
AR12	27,650	25,397	23,934	23,749	20,981	19,483	16,735	14,487
AR20	31,271	28,723	27,069	26,859	23,729	20,981	18,483	15,985
P33/24FCR	28,287	25,982	24,486	24,296	21,464	18,547	15,629	13,337
P35K	43,123	39,608	37,327	37,038	32,721	27,974	24,728	21,480
P48K	45,756	42,027	39,607	39,300	34,718	30,472	27,226	24,478

SAKAI

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
R2H2	110,951	101,908	96,039	95,296	88,191	71,532	56,834	42,136
SV201D	76,471	70,238	66,193	65,681	58,025	47,312	41,510	36,154
SV400D II	114,380	105,057	99,007	98,241	86,789	69,927	60,008	55,049
SV510D III	150,328	138,076	130,124	129,117	114,065	97,948	84,310	78,110
SW300-1	42,483	39,021	36,774	36,489	32,236	30,004	28,021	26,285
SW850	132,609	121,801	114,786	113,898	108,316	96,311	88,692	76,813
SW880	156,865	144,079	135,782	134,731	119,025	104,146	89,269	79,350
SW990	202,616	186,102	175,384	174,027	153,741	123,984	104,146	94,228

STONE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
2500	8,413	7,727	7,282	7,226	6,339	5,608	5,364	5,120
4100	26,320	24,175	22,782	22,606	19,971	17,752	15,779	13,561
PD54	52,315	48,051	45,283	44,933	39,764	34,764	31,559	27,861
PDB43	50,690	46,559	43,878	43,538	38,463	33,778	30,080	26,629
WBR650	14,039	12,895	12,152	12,058	10,653	9,014	7,785	6,350

TEREX

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
1-71HO	6,292	5,779	5,446	5,404	4,773	4,358	3,985	3,735
2-65HO	8,479	7,788	7,340	7,283	6,434	5,811	4,982	4,566
TV1000-1	30,180	27,721	26,124	25,922	22,901	21,010	17,228	15,127

VOLVO

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
CR30	62,112	57,050	53,764	53,348	49,371	44,434	38,263	35,547
DD14S	36,153	33,207	31,294	31,052	27,432	24,833	23,100	21,656
DD16	44,906	41,246	38,871	38,570	34,073	29,742	25,700	24,833
DD29	53,608	49,239	46,403	46,044	40,677	36,409	32,893	29,629
DD70	145,605	133,737	126,035	125,060	110,481	91,650	76,583	64,280
DD112HF	204,923	188,220	177,381	176,008	154,075	134,152	110,823	108,148
DD132HF	184,654	169,603	159,836	158,599	140,110	119,772	108,472	94,913
DD138HF	196,565	180,544	170,147	168,830	149,150	126,552	115,252	101,693
SD25D	49,505	45,470	42,852	42,520	37,564	32,228	28,600	26,678
SD45D	69,194	63,555	59,895	59,431	52,504	45,247	39,057	35,643
SD70D	102,585	94,223	88,797	88,110	77,839	72,817	66,289	60,765

COMPACTION EQUIPMENT

VOLVO

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
SD100D	138,986	127,658	120,306	119,375	105,459	90,394	80,350	72,817
SD105DX	152,223	139,816	131,764	130,744	115,503	100,437	90,394	82,861
SD116DX	158,842	145,895	137,493	136,429	120,525	105,459	95,415	87,883
SD160F	205,169	188,447	177,595	176,220	155,678	133,080	120,525	107,970
SD200F	248,190	227,961	214,833	213,170	188,320	160,700	133,080	120,525

WACKER

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
RD7H	11,809	10,847	10,222	10,143	8,961	8,127	7,086	6,877
RD12	18,434	16,932	15,956	15,833	13,988	12,489	11,240	10,241
RD27-100	42,793	39,305	37,042	36,755	32,471	28,224	24,977	20,732
RD27-120	44,110	40,515	38,182	37,886	33,469	29,223	25,227	21,231
RS800A	9,887	9,081	8,558	8,492	7,502	6,668	5,835	5,001
RSS800A	10,437	9,586	9,034	8,964	7,919	7,086	6,252	5,627
RT56-SC	28,014	25,730	24,249	24,061	21,256	18,130	15,004	12,711

WEBER

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
TRC66	24,992	22,955	21,633	21,466	18,964	15,629	13,129	11,044
TRC86	25,542	23,460	22,109	21,938	19,381	16,047	13,545	11,462
DVH550	7,965	7,316	6,894	6,841	6,043	5,419	4,793	3,918
DVH655E-2	12,084	11,099	10,460	10,379	9,169	8,544	7,919	6,668

COMPACTION & PAVING EQUIPMENT OPTIONS & EXTRAS

	NEW	1-3yrs	4-7yrs	8-10yrs
SIZE 3 (5.0-7.9 MTONS) EROPS	7,039	2,000	2,000	1,000
SIZE 4 (8.0-11.9 MTONS) EROPS	6,526	2,000	2,000	1,000
SIZE 5 (12.0-14.9 MTONS) EROPS	5,695	2,000	2,000	1,000
SIZE 6 (15.0 MTONS & OVER) EROPS	9,540	2,000	2,000	1,000

CONCRETE EQUIPMENT

MIXERS

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
4E	2,205	2,025	1,909	1,894	1,688	1,594	1,407	1,219
6E	2,451	2,251	2,121	2,105	1,875	1,688	1,594	1,594
10E	4,779	4,390	4,137	4,105	3,657	3,282	2,907	2,719
12E	5,882	5,403	5,091	5,052	4,501	4,126	3,751	3,469
16E	7,351	6,752	6,363	6,314	5,626	5,392	5,157	4,923
CME-6E	3,553	3,264	3,076	3,052	2,719	2,250	2,063	1,782
CMG-4S	2,083	1,913	1,803	1,789	1,594	1,407	1,219	1,125
CMG-12E	5,270	4,840	4,561	4,526	4,032	3,657	3,376	2,813

PAVERS

CMI TEREX

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
SF2204BHVW	396,037	363,758	342,809	340,156	300,502	258,244	234,768	211,291
SF6004-1	532,174	488,798	460,649	457,084	403,800	361,542	328,674	291,112
SF6004-II	538,362	494,482	466,006	462,399	408,495	370,933	338,065	295,807

GOMACO

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
COMM II	139,005	127,675	120,322	119,391	105,473	88,693	83,899	76,708
GP-2600	303,283	278,564	262,522	260,490	230,123	215,740	210,947	201,358
GT3200	94,776	87,051	82,038	81,403	71,913	64,242	56,572	52,737
GT3600	157,959	145,084	136,729	135,671	119,855	105,473	88,693	83,899
GT600078	84,666	77,766	73,287	72,720	64,242	55,613	50,819	47,463
GT6300	176,915	162,495	153,137	151,952	134,239	119,855	119,855	105,473

MILLER FORMLESS

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
M1000	157,959	145,084	136,729	135,671	119,855	110,267	100,679	93,488
M8100	214,825	197,315	185,952	184,513	163,004	148,622	119,855	115,062
M8800	227,462	208,922	196,891	195,367	172,592	158,210	139,033	119,855

CRUSHING AND CONVEYING EQUIPMENT

CONVEYORS

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
18"X30'	16,912	15,534	14,639	14,526	12,943	12,002	10,825	10,119
18"X50'	21,218	19,488	18,366	18,224	16,237	15,061	13,649	12,708
24"X30'	18,143	16,664	15,705	15,583	13,884	12,708	11,296	10,590
24"X40'	23,063	21,183	19,964	19,809	17,650	15,532	14,355	12,943
24"X50'	23,063	21,183	19,964	19,809	17,650	15,532	14,355	12,943
24"X60'	27,061	24,856	23,424	23,243	20,709	18,356	16,473	15,296
24"X70'	28,906	26,550	25,021	24,827	22,121	20,003	17,885	15,767
24"X80'	31,058	28,527	26,884	26,676	23,769	21,415	20,003	17,885
30"X30'	24,601	22,596	21,295	21,130	18,827	16,473	15,296	13,884
30"X40'	26,139	24,009	22,626	22,451	20,003	17,650	15,767	15,061
30"X50'	27,983	25,703	24,222	24,035	21,415	19,535	17,179	15,532
30"X60'	28,291	25,985	24,489	24,299	21,650	20,003	17,650	15,767
30"X70'	31,367	28,810	27,151	26,941	24,003	21,650	20,003	18,356
30"X80'	32,596	29,940	28,215	27,997	24,945	22,827	20,944	19,062
36"X30'	26,139	24,009	22,626	22,451	20,003	17,650	15,767	15,061
36"X40'	27,983	25,703	24,222	24,035	21,415	19,532	17,179	15,532
36"X50'	30,751	28,245	26,618	26,412	23,533	21,179	19,532	17,650
36"X60'	34,134	31,352	29,547	29,318	26,121	23,533	21,415	20,003
36"X70'	35,980	33,047	31,144	30,903	27,533	24,945	22,827	21,179
36"X80'	37,824	34,741	32,740	32,487	28,945	26,121	23,769	22,121
42"X40'	32,289	29,657	27,949	27,733	24,710	22,356	20,238	18,827
42"X50'	33,211	30,504	28,747	28,525	25,415	23,298	21,179	19,532
42"X60'	32,289	29,657	27,949	27,733	24,710	22,356	20,238	18,827

CRUSHERS

CONE CRUSHERS

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
36"	141,457	129,927	122,445	121,497	108,521	91,778	80,012	75,305
45"	153,757	141,225	133,092	132,062	117,664	98,838	94,132	91,778
54"	227,560	209,012	196,976	195,451	174,143	155,317	150,610	141,197
66"	356,716	327,641	308,773	306,383	272,980	254,155	240,035	221,209

HAMMERMILL CRUSHERS

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
2033	47,357	43,497	40,992	40,675	36,240	33,652	31,064	28,240
3033	49,509	45,473	42,855	42,523	37,888	35,299	32,475	30,122
4034	64,496	59,240	55,828	55,396	51,772	48,007	44,712	41,889
5042	98,405	90,384	85,179	84,520	75,305	65,892	62,127	58,361

CRUSHERS

JAW

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
1016	47,666	43,781	41,259	40,940	36,476	33,652	31,299	28,710
1024	57,198	52,536	49,510	49,127	43,771	39,770	36,711	34,123
1236	95,329	87,559	82,517	81,878	72,952	64,009	61,185	57,420
1248	107,630	98,857	93,164	92,443	82,364	77,658	70,598	62,127
1648	190,658	175,118	165,033	163,756	145,903	136,490	122,370	98,838
3648	246,011	225,960	212,947	211,299	188,262	164,730	155,317	145,903
4248	276,762	254,204	239,565	237,711	211,795	197,675	188,262	164,730
5460	516,622	474,515	447,188	443,727	395,352	357,699	315,340	301,220

ROLL

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
2420	78,724	72,307	68,143	67,616	60,244	55,538	51,772	48,007
3018 T	129,156	118,629	111,797	110,932	98,838	91,778	82,364	75,305
3025	135,306	124,277	117,120	116,214	103,545	98,838	94,132	84,718
3025 T	147,606	135,575	127,768	126,779	112,957	103,545	103,545	94,132
3036	123,006	112,980	106,474	105,650	94,132	84,718	75,305	69,658

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
30"X6'	23,868	21,922	20,660	20,500	18,250	17,500	16,000	14,500
30"x10'	30,271	27,804	26,203	26,000	24,250	22,750	20,750	19,250
30"x12'	30,853	28,339	26,707	26,500	24,750	23,000	21,000	19,750
36"x6'TPL	26,778	24,596	23,179	23,000	21,000	19,250	18,000	16,750
36"X8'	30,271	27,804	26,203	26,000	24,250	22,750	20,750	18,500

HEAVY DUTY APRON FEEDERS

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
36"X12HD	39,977	36,718	34,604	34,336	30,593	28,240	26,357	26,357
36"X22'HD	65,193	59,879	56,431	55,994	49,890	45,889	41,889	39,065
42"X12'HD	44,897	41,238	38,863	38,562	34,358	31,299	28,945	26,828
42"X22'HD	66,284	60,881	57,375	56,931	52,714	48,948	44,948	41,182
48"X14'HD	58,294	53,543	50,460	50,069	46,360	41,889	39,065	36,240
48"X26'HD	95,329	87,559	82,517	81,878	72,952	65,892	63,068	57,420
60"X20'XHD	135,306	124,277	117,120	116,214	103,545	94,132	87,071	87,071
72"X11'XHD	113,779	104,506	98,487	97,725	87,071	80,012	75,305	65,892
72"X20'XHD	172,207	158,172	149,063	147,909	131,784	103,545	94,132	87,071

SCREENS

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
4'X10' S	40,591	37,283	35,136	34,864	31,064	27,769	25,181	23,298
4'X14'S	48,279	44,344	41,790	41,467	36,947	33,416	30,593	27,298
5'X14'S	48,588	44,628	42,058	41,732	37,182	33,652	30,828	27,769
5'X16TDI	38,438	35,305	33,272	33,014	29,416	26,357	23,769	21,650
6'X16'TDI	50,123	46,038	43,387	43,051	38,358	34,593	32,004	28,945
7'X20'TDI	47,050	43,215	40,726	40,411	36,006	32,946	29,416	26,357
8'X20'TDI	48,588	44,628	42,058	41,732	37,182	33,652	30,593	26,828

FORESTRY EQUIPMENT

BRUSH CHIPPERS/CUTTERS

BANDIT

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
65XP	24,871	22,844	21,529	21,362	19,216	16,547	14,145	11,209
95XP	29,392	26,997	25,442	25,245	22,686	21,084	20,550	19,750
255XP	48,449	44,500	41,938	41,613	37,364	34,161	30,959	28,057
1090XP	37,468	34,414	32,432	32,181	28,824	26,155	23,219	20,818
1490XP	44,897	41,238	38,863	38,562	34,696	30,159	26,688	24,020

VEREMEER

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
BC1500	44,006	40,420	38,092	37,797	34,339	30,405	28,564	29,863
BC1800XL	46,076	42,321	39,884	39,575	32,109	30,161	28,739	27,259

BUNCHERS

DEERE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
643J	269,322	247,371	233,125	231,321	201,149	173,140	129,855	104,394
753J	395,459	363,227	342,309	339,660	295,357	242,397	205,732	175,177
853J	474,552	435,874	410,772	407,593	354,429	299,431	224,064	187,399
909k	534,554	490,984	462,709	459,128	399,242	342,207	293,320	

TIGERCAT

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
718	164,729	151,303	142,590	141,486	128,106	114,095	102,085	92,076
724	310,076	284,803	268,401	266,324	237,797	214,310	187,889	161,467
726	368,216	338,205	318,728	316,261	284,769	237,797	205,504	187,889

HARVESTERS

DEERE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
753JH	398,424	365,950	344,875	342,206	325,911	310,634	297,903	249,526
1070E	569,327	522,924	492,809	488,995	425,213	364,104	310,634	265,017
1270E	704,357	646,948	609,691	604,972	504,144	402,297	336,096	280,789

LOG LOADERS

CATERPILLAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
320D FM	400,516	367,871	346,686	344,003	307,799	261,899	207,899	178,200
324D FM	516,795	474,673	447,337	443,875	396,899	321,299	248,399	207,899
325D FM	552,324	507,306	478,091	474,391	426,598	326,699	256,499	213,299

DEERE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
335D	180,001	165,330	155,809	154,603	134,438	117,634	102,929	
2154D	360,686	331,288	312,209	309,793	269,386	234,249	210,824	189,742
2454D	493,984	453,722	427,592	424,283	368,942	310,380	260,602	218,807
2954D	572,736	526,055	495,760	491,923	409,936	339,661	281,099	232,633
3754D	603,759	554,550	522,614	518,569	450,929	351,373	272,314	211,044

LINK-BELT

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
210LX TL	342,376	314,471	296,361	294,067	263,179	232,076	193,795	165,085
290LX TL	394,056	361,938	341,095	338,455	303,851	248,823	220,113	181,832
370LX TL	445,735	409,405	385,828	382,842	342,132	303,851	258,394	203,365

PETTIBONE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
154-D	193,798	178,002	167,751	166,453	149,457	117,431	96,080	80,066
204H	235,788	216,570	204,098	202,518	181,484	128,106	104,086	80,066
254	297,157	272,937	257,219	255,228	229,523	186,821	133,443	112,092
304A	436,046	400,506	377,441	374,520	336,278	250,874	192,159	154,794

SKIDDERS

CATERPILLAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
517CA	345,606	317,437	299,156	296,841	267,299	232,199	207,899	197,099
527CA	478,141	439,169	413,878	410,675	367,199	332,099	278,099	242,999
545C	300,388	275,904	260,015	258,003	232,199	197,099	167,400	129,600

DEERE

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
540H	171,189	157,236	148,181	147,034	132,634	109,767	93,759	80,086
640H	206,976	190,107	179,159	177,772	160,155	145,005	129,855	103,884

AIR COMPRESSORS

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
90CFM D	17,862	16,406	15,462	15,342	13,334	11,495	9,426	8,046
100CFM D	18,478	16,972	15,995	15,871	13,793	11,954	9,656	8,275
130CFM D	19,094	17,538	16,528	16,400	14,253	12,414	10,115	8,735
160CFM D	20,017	18,386	17,327	17,193	14,943	12,874	11,035	9,426
185CFM D	20,325	18,668	17,593	17,457	15,173	13,793	12,184	9,656
250CFM D	25,561	23,477	22,125	21,954	19,081	17,012	15,403	14,713
300CFM D	36,340	33,378	31,455	31,212	27,126	24,827	22,299	19,081
450CFM D	51,429	47,237	44,517	44,172	38,391	34,023	28,966	22,299
600CFM D	55,125	50,632	47,716	47,347	41,150	35,862	31,265	25,977
825CFM D	65,287	59,966	56,512	56,075	48,736	41,839	37,012	31,265
900CFM D	67,751	62,229	58,645	58,191	50,575	43,678	38,621	32,184
1300CFM D	107,787	99,001	93,300	92,578	80,460	71,265	65,287	58,851
1600CFM D	135,502	124,458	117,291	116,383	101,150	87,357	80,460	73,564

GENERATORS

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
D1000KW	256,398	235,500	221,938	220,220	207,524	180,980	149,610	142,371
D1500KW	333,913	306,697	289,035	286,798	270,264	255,785	222,002	185,806
D25KW	15,205	13,966	13,162	13,060	12,307	10,859	10,135	8,929
D30KW	16,398	15,061	14,194	14,084	13,272	12,307	10,859	10,135
D40KW	17,590	16,156	15,226	15,108	14,237	13,272	12,307	10,859
D50KW	19,676	18,073	17,032	16,900	15,926	14,237	13,272	12,307
D65KW	20,870	19,169	18,065	17,925	16,892	15,444	13,755	13,031
D75KW	23,552	21,633	20,387	20,229	19,064	16,892	14,961	13,755
D90KW	25,044	23,002	21,678	21,510	20,270	18,580	16,168	14,720
D125KW	29,218	26,836	25,291	25,095	23,648	21,959	19,546	16,892
D150KW	30,708	28,205	26,581	26,375	24,855	23,166	20,752	18,822
D200KW	32,497	29,849	28,130	27,912	26,302	24,613	22,200	20,270
D300KW	5,029	4,619	4,353	4,319	40,540	37,161	33,541	31,611
D350KW	55,752	51,207	48,259	47,885	45,124	41,264	37,161	35,231
D400KW	63,801	58,601	55,226	54,799	51,639	48,261	43,194	40,298
D450KW	67,975	62,435	58,839	58,384	55,018	51,639	46,813	42,470
D500KW	81,093	74,484	70,194	69,651	65,636	60,326	53,087	50,191
D700KW	111,801	102,689	96,775	96,026	90,490	82,044	74,805	68,049
D800KW	122,237	112,274	105,808	104,989	98,936	90,490	84,458	79,631
D900KW	190,807	175,255	165,162	163,884	154,437	149,610	137,545	132,719
G1500W	954	876	825	819	773	773	675	675
G2500W	1,192	1,095	1,032	1,024	966	966	869	869
G3000W	1,668	1,532	1,444	1,433	1,351	1,351	966	966
G3500W	2,027	1,862	1,755	1,741	1,641	1,448	1,351	1,351
G4000W	2,266	2,081	1,961	1,946	1,834	1,737	1,641	1,448
G5000W	2,861	2,627	2,476	2,457	2,317	2,123	1,737	1,737
G7500W	3,934	3,613	3,405	3,379	3,185	2,799	2,413	2,123
G10000 W	5,962	5,476	5,161	5,121	4,826	4,536	4,151	3,861

PILE DRIVING

AMERICAN PILEDRIVING

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
3VIBRO	17,184	15,783	14,874	14,759	13,209	11,963	10,468	9,721
6VIBRO	21,399	19,655	18,523	18,380	16,450	13,209	11,714	10,468
20VIBRO	73,277	67,305	63,429	62,938	56,328	50,347	42,122	35,392
50VIBRO	119,966	110,188	103,843	103,039	92,218	81,003	71,282	65,799
100VIBRO	142,663	131,035	123,489	122,533	109,665	102,188	88,480	77,264
150T VIBRO	171,844	157,838	148,748	147,597	132,097	114,650	104,680	97,203
200VIBRO	223,721	205,486	193,653	192,154	171,975	142,066	119,635	114,650
300VIBRO	259,388	238,246	224,526	222,788	199,391	184,437	142,066	132,097

TRAMAC

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
230M	42,104	38,672	36,445	36,163	32,365	30,037	26,544	23,284
328M	43,316	39,785	37,494	37,204	33,297	31,202	27,709	24,449
428M	51,192	47,020	44,312	43,969	39,351	37,255	32,365	28,639
625M	54,523	50,079	47,195	46,830	41,912	39,351	34,461	30,037

PUMPS

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
2" DIESEL	3,453	3,172	2,989	2,966	2,550	2,186	2,003	1,912
2" ELEC	2,219	2,038	1,921	1,906	1,639	1,275	1,184	1,093
2" GAS	1,603	1,473	1,388	1,377	1,184	1,093	819	729
4" D DIESEL	7,399	6,796	6,405	6,355	5,464	4,781	4,781	4,371
4" D GAS	9,865	9,061	8,539	8,473	7,285	6,374	5,464	4,781
4" ELEC	4,194	3,852	3,630	3,602	3,096	2,914	2,550	2,003
8" DIESEL	34,836	31,997	30,154	29,921	25,725	22,993	20,488	17,529
10" DIESEL	36,995	33,980	32,023	31,775	27,319	24,359	21,627	19,123
18M A/P	2,219	2,038	1,921	1,906	1,639	1,275	1,184	819
8M GAS M	2,219	2,038	1,921	1,906	1,639	1,275	1,184	819
18M D MAN	4,808	4,417	4,162	4,130	3,551	3,096	2,914	2,641
18M GAS E	2,467	2,266	2,136	2,119	1,822	1,639	1,275	1,093
40M GAS E	12,948	11,893	11,208	11,121	9,561	8,878	7,740	7,285
90M GAS E	19,114	17,556	16,545	16,417	14,114	11,610	10,472	9,561
125M DIES	32,632	29,973	28,247	28,028	25,952	24,359	22,993	21,400
200M DIES	38,537	35,396	33,357	33,099	28,456	26,635	25,042	22,993

PAVING EQUIPMENT

CATERPILLAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
AP500E	387,556	355,968	335,468	332,872	294,067	238,297	193,102	
AP655D	481,104	441,891	416,443	413,220	365,050	324,489	283,928	243,366
AP1000D	434,331	398,931	375,957	373,047	329,559	258,577	238,297	212,945
AP1055D	537,902	494,060	465,608	462,004	408,146	385,330	327,024	273,787

CEDARAPIDS

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
CR352L	304,425	279,613	263,510	261,471	230,990	167,771	133,731	111,848
CR452	275,585	253,123	238,546	236,700	209,107	179,929	143,457	121,574
CR452RX	416,582	382,628	360,593	357,802	316,092	255,305	218,832	162,909
CR462	342,879	314,933	296,796	294,499	260,168	213,970	175,067	145,888
CR462RX	371,718	341,421	321,759	319,269	282,051	230,990	189,655	160,477
CR562RX	458,240	420,890	396,652	393,582	347,701	291,777	240,716	199,380

GEHL

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
1448 P	38,553	35,411	33,371	33,113	29,254	25,144	21,517	18,616
1648 P	61,495	56,483	53,230	52,818	46,661	40,858	35,781	31,430

LAYTON

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
F525	41,657	38,262	36,058	35,779	31,609	28,692	26,503	24,315
D550	47,106	43,266	40,775	40,459	35,743	32,095	29,664	26,260

LEE BOY

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
700B	47,370	43,509	41,003	40,686	35,943	30,911	27,796	25,640
1000F	57,791	53,081	50,024	49,637	43,851	38,100	34,745	31,151
7000	82,109	75,416	71,073	70,523	62,302	54,155	47,924	42,892
8500	99,477	91,369	86,107	85,441	75,481	68,532	60,385	55,592
8510	112,110	102,972	97,042	96,291	85,066	77,877	66,615	61,343

ROADTEC

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
RP170	272,381	250,180	235,773	233,948	206,676	155,615	141,025	128,868
RP190	298,016	273,726	257,963	255,966	226,127	167,771	150,752	136,162
RP195	317,243	291,386	274,605	272,480	240,716	175,067	160,477	131,300

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
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
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
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	2016	2015	2014	2013	2012	2011	2010	2009
CW FSX	96,840	88,947	83,825	83,176	74,590	65,267	53,145	48,484
EAGLE F	145,260	133,421	125,737	124,764	111,885	97,899	83,914	76,921
GEOVAC	139,208	127,862	120,499	119,566	107,223	88,576	76,921	67,131
RD WIZARD	139,208	127,862	120,499	119,566	107,223	93,238	79,252	72,260
WHIRLWD MV	139,208	127,862	120,499	119,566	107,223	88,576	76,921	67,131

TYMCO

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
210	38,736	35,578	33,530	33,270	29,836	26,806	23,543	21,211
600	93,813	86,167	81,204	80,576	72,260	67,131	62,469	50,349

MILLING MACHINES

CMI TEREX

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
PR300BT	417,888	383,828	361,724	358,924	321,875	283,068	244,260	216,866
PR600	711,299	653,324	615,700	610,935	547,873	497,650	470,257	413,187

CATERPILLAR

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
PM102	410,201	376,768	355,070	352,322	315,955	291,650	255,194	235,750
PM201	675,254	620,217	584,500	579,976	520,109	439,905	337,828	301,371

WIRTGEN

MODEL	2016	2015	2014	2013	2012	2011	2010	2009
W50	133,155	122,302	115,259	114,367	102,562	95,569	90,907	78,087
W100	260,257	239,045	225,279	223,535	200,461	186,475	172,490	151,511
W120F	375,254	344,669	324,820	322,306	289,037	235,426	195,799	165,497
W130F	447,886	411,380	387,690	384,689	344,980	328,663	307,685	284,375
W2100 2.2M	653,670	600,392	565,816	561,437	503,484	456,865	421,901	368,290
W2200 2.2M	726,300	667,102	628,685	623,819	559,427	503,484	449,873	386,937

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
P. O. Box 269060
Oklahoma City, OK 73126-9060
(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(Oct- Sept).

CRUDE OIL IN STORAGE

Cushing WTI: 41.35 per barrel
Sweet : 45.35 per barrel
Sour: 31.15 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.)	(1100-1699 h.p.)	(1700h.p. & above)
1,470	1,361	1,188	1,089	990	891

SMALL PRODUCTION COMPRESSOR

Single stage compressors not included under Gross Production In-Lieu Tax 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

1,782

METERS and METER STATIONS, LOW PRESSURE

Economic Life: 20 Years

	2"	3"	4"	6"	8"	10"	12"
Manual	7,213	9,307	12,548	24,296	40,576	52,749	65,937
Electronic	9,722	13,102	15,742	29,572	45,398	59,018	73,773
Add for:							
Gas Sampler	1,355	1,355	1,355	1,355	1,355	1,355	5,418
Electric Field Measure	4,979	4,979	4,979	4,979	4,979	4,979	4,979
Building	3,169	3,253	3,645	4,094	5,070	5,323	6,654
Shed	416	416	416	416	520	780	832
Meter Setting:	1,139	1,139	1,921	2,423	2,423	3,640	3,640

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 categories.

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.

PIPELINE COST CALCULATION - PRIOR TO 2017

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 - 18.74%, Line pipe fittings - 4.85% and Pipeline construction - 34.62% for a total of 58.21%.

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:	\$ -	MVS section 62, page 6
Multiply: Adjustment for cost components:	58.21%	Oil & Gas Journal
Oklahoma cost components:	\$ -	
Multiply: Unit in Place adjustment factor:	0%	MVS section 99, page 3
	\$ -	
Multiply: Oklahoma labor adjustment:	0%	MVS Section 99, page 1
	\$ -	
Divided by: 5280 linear feet:	5,280	
One foot of 6" pipe equals:	\$ -	
Oklahoma Adjustment Factor	1	
Cost per foot of 6" pipeline	\$ -	

PIPELINE COST CALCULATION - 2017

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 - 18.74%, Line pipe fittings - 4.85% and Pipeline construction - 34.62% for a total of 58.21%.

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Oklahoma cost components:	\$ -	
Multiply: Unit in Place adjustment factor:	0%	MVS section 99, page 3
	\$ -	
Multiply: Oklahoma labor adjustment:	0%	MVS Section 99, page 1
	\$ -	
Divided by: 5280 linear feet:	5,280	
One foot of 6" pipe equals:	\$ -	

2017 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	2"	3"	4"	6"	8"	10"	12"	14"	16"	20"	24"	30"
per foot	29.80	33.11	36.79	40.87	43.34	47.83	50.21	60.65	71.09	93.37	115.31	140.76

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.

***Assessors may consider applying a 10% economic factor to the cost figures above due to current extreme industry conditions in Oklahoma.**

Note: All forms of

depreciation should be properly accounted for, including physical, functional, and economic depreciation. During market downturns, it may be appropriate to make adjustments for external or economic influences that affect value.

Physical: Depreciation arising solely from a lowered physical condition of the property or a shortened life span as a result of ordinary use, abuse, and action of elements.

Functional: Synonymous with the term obsolescence.

Economic: 1) Depreciation due the (a) to an increase in supply of the property under consideration or (b) to a reduction in the monetary demand for properties of this type under consideration unaccompanied by shifts in demand from such properties to other properties and/or personal services. 2) Depreciation of any sort other than physical. Note: A depression is accompanied by economic depreciation of the type indicated in 1(b) because of the general decline in purchasing power. Depressions are also accompanied by obsolescence because of changes in the relative distribution of purchasing power.

For poly/pvc type pipe: Installed in the ground, use 50% 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.

IDLLE 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	0.90	1.51	2.65	5.20	8.32
Poly/PVC pipe installed	5.25	9.10	11.05	13.75	15.40

DRILLING RIGS and ASSOCIATED EQUIPMENT

OTC Rule 710:10-2-5(b). **Exploration related equipment.** 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 its fair cash value, based upon the value set by the first *Hadco International* monthly bulletin published for the current tax year **and such other available relevant and reliable market data**, if any, concerning the fair cash value of property of the same kind, using the appropriate depth rating assigned to the drawworks by its manufacturer and actual condition of the rig.

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		Single Wall		
	Diameter	Length	Fiberglass	Steel	Coated Steel
300	3	5	-	5,540	6,130
550	4	6	8,230	6,370	8,230
1,000	4	11	10,090	8,380	10,000
2,000	6	10	12,940	10,880	12,640
3,000	6	13	14,500	12,250	14,410
4,000	7	15.5	16,270	14,310	16,370
5,000	8	13.5	18,420	16,370	18,420
6,000	8	18	21,460	19,310	21,270
8,000	8	23	23,910	21,760	23,910
10,000	8	29	28,320	26,360	28,620
12,000	8	34	31,750	29,690	32,930
15,000	10	29	38,810	36,360	40,380
20,000	10	37	50,720	47,240	52,430
25,000	12	33	62,720	58,800	64,680
30,000	12	41	74,970	69,340	76,930
50,000	12	60	123,480	109,760	-

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	Cost	Capacity (Barrels)	Size	Cost
2,000	30x16	153,860	75,000	120x36	1,211,280
3,000	30x24	174,440	100,000	140x37	1,558,200
4,000	30x32	197,960	125,000	160x35	1,894,340
5,000	38x24	218,540	150,000	180x33	2,219,700
7,500	38x36	253,820	200,000	200x36	2,708,720
10,000	55x24	312,620	250,000	220x36	3,093,860
15,000	55x36	392,980	300,000	240x37	3,631,880
20,000	60x40	463,540	350,000	260x37	4,035,640
30,000	80x34	610,540	400,000	260x42	4,507,020
50,000	90x44	865,340	500,000	280x46	5,372,360

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	Cost	Capacity (Barrels)	Size	Cost
100	9X8	12,540	2,000	30X16	120,540
200	9X16	20,580	3,000	30X24	136,220
500	16X16	44,200	5,000	39X24	158,760
750	16X24	58,070	7,500	39X36	194,040
1,000	22X16	72,280	10,000	55X24	235,200
1,500	22X24	98,980	15,000	55X36	305,760

WELDED STEEL PRESSURE TANKS

Capacity (Gallons)	Size (Feet)	Cost	Capacity (Gallons)	Size (Feet)	Cost
125	2x5.5	1,730	6,500	7x26	61,990
250	2.5x8	2,300	9,000	7x35	74,480
500	3x10	4,170	12,000	7x45	91,630
1,000	3.5x15	7,380	15,000	7x54	111,720
1,500	5x11	10,980	20,000	9x49	140,140
2,000	5x15	14,410	30,000	11x47	196,000
2,500	5x19	17,840	45,000	11x63	280,280
3,000	5x22	19,500	60,000	11x90	363,580
4,000	5x29	25,680	90,000	11x133	534,100

SPHERE PRESSURE TANKS

Diameter (feet)	Capacity (cu. ft.)	Cost	Diameter (feet)	Capacity (cu. ft.)	Cost
20	4,190	179,340	40	33,510	528,220
25	8,180	254,800	45	47,715	633,080
30	14,135	339,080	50	65,450	743,820
35	22,450	430,220	60	113,095	988,820

HEMISPHEROID PRESSURE TANKS

Capacity (Gallons)	5 lb. w.p.	10 lb. w.p.	25 lb. w.p.
105,000	250,880	237,980	336,140
210,000	356,720	346,350	507,640
420,000	515,480	505,240	767,340
840,000	735,980	735,900	1,160,320

OTHER EQUIPMENT

Section VIII

- Car Washes
- Coin/Bill Changers
- Game Machines
- Golf Cars
- 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

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
P. O. Box 269060
Oklahoma City, OK 73126-9060
(405) 319-8200

CAR WASHES

Equipment Costs

Economic Life:	Car Wash Equipment, Automatic 8 years
	Car Wash Equipment, Coin-operated 10 years
	Car Vacuum 10 years
	Carpet Cleaner Equipment 10 years

Equipment costs cover all equipment for standard tunnel-type car washes, but do not include building improvements, service station equipment, paving, signs, ect. Number of cars washed per hour is a function of the length of the wash line and quantity and quality of the equipment. Low Cost classification is for the semi-automatic wash, while the Good car wash is fully automated with personnel only for interior cleaning and before and after service commensurate with the capacity (length) of the line. The 30' to 50' cost range includes self-wash tunnels.

Length of Line	Low Cost	Average	Good
30' (incl.self-console control)	67,500	95,000	134,000
50'	133,000	168,000	212,000
75'	186,000	226,000	275,000
100'	223,000	267,000	319,000
125'	252,000	298,000	354,000
150'	276,000	324,000	382,000

Unit Costs

	Cost Range
Vacuum station, complete	12,300-21,200
Conveyor 30'	17,300-27,100
Conveyor 50'	23,500-36,600
Conveyor 75'	29,400-45,600
Conveyor 100'	35,500-54,000
Conveyor 125'	40,000-61,000
Conveyor 150'	44,700-66,750
Tire brush washer	9,750-12,500
Tire solution applicator, inc. pump	3,750-4,700
Prep. hand gun	5,450-9,350
Undercarriage flush	2,350-3,250
Applicator arch (pre-final rinse or wash), each	3,475-5,450
Rinse and wax deluxe arch combo	9,800-12,900
Polish and wax arch combo	14,800-22,900
Mitting curtains	21,800-30,200
Brushes side panel	10,300-16,000
Brushes side and top combo	35,500-40,000
Hydraulic power PAC, each	5,050-8,550
Motor control	12,900-23,400
Computer console	7,050-14,000
Solution feed, pump	6,200-9,750
Water reclamation/filtration	37,500-66,000
Air-dry blower	23,500-44,700
Washing machine extractor	6,200-11,800
Mitting trough, hand wash, each	775-1,560

CAR WASHES
Equipment Costs
Continued

Self-Serve Wash and Drive-Thru

	Cost Range
Self-wash assembly equipment base, including hot water	10,200-28,000
add per bay (including basic soap, wax, rinses)	6,100-11,800
degreaser-foam brush cleaner, extra waxes, base cost each	2,650-3,425
add per bay	895-1,980
Roll-over-robot, self-drive-thru, equipment base	49,500-77,500
deluxe, including brushless (touch-free) system	85,750-125,000
add arch applicators from table above	
Pay entry, computerized communication system and signage	6,250-13,100
Heat freeze protection	1,560-4,700
Air-dryer blower	20,200-35,800
Water softener	3,100-9,300
Water reclamation/filtration	7,800-42,700
Vacuum, per exterior station (interior installations, less 25%)	1,850-4,225
Change machine/automated pay station	3,625-7,800
Towel vending machine	600-880

COIN AND BILL CHANGERS

Economic Life: 5 years

\$1-\$5	439-1,095
\$1-\$10	1,149
\$1-\$20	1,459-4,495
Bill-Bill	3,595-7,195

ARCADE GAME MACHINES

Economic Life: 6 years

Pool Table	910-5,895
Pin Ball	3,895-6,995
Video Game, Electronic	1,200-5,000
Game Tables (Hockey, Foosball)	500-2,270
Darts	99-3,300
Skee Ball	3,300-7,500

GOLF CARS

Economic Life: 10 years

Electric	4,700-10,100
Gas	2,500-13,500
Accessories:	
Windshield	125-160
Lights	400-500
Enclosure	175-550
Custom Seats	275-450
Custom Wheels	300-950
Rear Seat/Combo Kits	500-950

VENDING MACHINES

Coffee, Hot Chocolate, Tea, Soup	5,325-6,075
Cigarette	2,460-3,745
Snack	2,195-4,950
Ice Cream Bar Vendor	5,275-6,975
Cold, All Purpose, Milk, Juice	4,575-4,975
Deli, Salad	2,495-6,295

Soft Drink

6 Selection Bottle / Can	2,825-3,450
8 Selection Bottle / Can	2,995-3,195
10 Selection Bottle / Can	3,265-3,725
12 Selection Bottle / Can	3,675-3,895
30-40 Selection Bottle / Can	4,995-5,125

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

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

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'	6,980	7,760	9,300	10,140		
378'	8,180	9,110	10,960	11,790		
480'	9,670	11,380	14,790	15,400		
672'	13,080	15,400	20,060	20,790		

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'	9,110	10,140	12,190	13,130		
378'	10,600	11,790	14,170	15,290		
480'	13,030	15,290	19,850	20,690		
672'	17,680	20,790	26,990	28,030		

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'	13,960	15,510	18,620	20,160		
378'	16,390	18,190	21,820	23,680		
480'	19,350	22,750	29,580	30,710		
672'	26,230	30,810	40,020	41,580		

CONSTRUCTION ADJUSTMENTS

Stacked Displays Add 25%
No Illumination Deduct 5%

BILLBOARD VALUATION INFORMATION

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'	17,970	19,970	23,780			
378'	18,790	22,100	28,330			

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'	24,240	26,930	32,070			
378'	26,400	31,060	39,810			

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'	35,880	39,870	47,480			
378'	37,560	44,210	56,670			

CONSTRUCTION ADJUSTMENTS

Stacked Displays Add 25%
No Illumination Deduct 5%

BILLBOARD VALUATION INFORMATION

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'	21,400	23,780	28,310			
378'	25,490	28,330	33,730			
480'	29,600	32,880	39,160			
672'	35,170	39,090	46,540			

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'	28,920	32,140	38,270	45,560		
378'	34,790	38,660	46,020	54,780		
480'	39,410	43,780	52,120	62,050		
672'	46,280	51,430	61,220	72,890		

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'	34,790	38,660	46,020	54,780		
378'	42,850	47,610	56,670	67,460		
480'	48,630	54,030	64,320	76,590		
672'	57,860	64,270	76,530	91,090		

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'	23,320	25,740	30,630	35,470	45,190	
378'	24,450	28,530	36,720	44,880	61,220	
480'	35,740	39,410	46,740	54,080	68,870	
672'	47,630	51,400	58,950	66,500	81,690	95,140
960'	57,030	60,810	68,360	75,900	91,100	111,890
1000'	63,030	66,800	74,350	81,890	97,100	117,880

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'	24,250	26,790	31,840	36,920	46,950	
378'	25,540	29,790	38,270	46,740	63,710	
480'	37,130	40,960	48,610	56,260	71,650	
672'	49,270	53,270	61,220	69,180	85,010	98,860
960'	59,110	63,080	71,050	79,000	94,830	116,430
1000'	65,310	69,290	77,240	85,210	100,940	122,650

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'	36,370	38,140	44,460			
378'	38,320	42,400	50,570	58,740	75,070	
480'	52,280	55,530	62,050	68,560	81,790	
672'	56,360	60,200	67,840	75,490	90,700	104,970
960'	65,930	69,700	77,240	84,790	100,010	121,830
1000'	73,160	76,840	84,180	91,530	106,000	128,860

CONSTRUCTION ADJUSTMENTS

- Stacked Displays Add 25%
No Illumination Deduct 5%

BILLBOARD VALUATION INFORMATION

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

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'	34,110	36,010	39,810			
378'	37,130	39,200	43,320	47,480	55,850	
480'	43,130	46,850	54,310	61,740	76,530	
672'	51,750	55,750	63,710	71,650	87,680	105,480
960'	60,440	64,740	73,320	81,890	90,080	121,830
1000'	66,340	70,630	79,210	87,800	104,970	127,820

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'	35,390	37,380	41,360			
378'	38,570	40,740	45,090	49,430	58,120	
480'	44,820	48,710	56,460	64,210	79,630	
672'	53,610	57,820	66,190	74,550	91,210	126,050
960'	62,870	67,320	76,210	85,110	103,000	145,710
1000'	69,080	73,520	82,430	91,300	109,210	152,740

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'	47,870	49,720	53,400			
378'	52,170	54,190	58,220	62,250	70,420	
480'	52,530	56,980	65,870	74,770	92,670	
672'	57,250	62,050	71,650	81,290	100,620	115,310
960'	70,540	74,770	83,240	91,740	108,990	133,820
1000'	75,800	80,250	89,130	98,030	115,920	140,740

CONSTRUCTION ADJUSTMENTS

- Stacked Displays Add 25%
No Illumination Deduct 5%

BILLBOARD VALUATION INFORMATION

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

4G - TRI-SIDED CENTER MOUNTED

Size	25' HAGL	40' HAGL	50' HAGL	70' HAGL	100' HAGL
300'					
378'					
480'					
672'		108,990		140,740	199,070
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'		101,870			
960'					
1000'					

CONSTRUCTION ADJUSTMENTS

Stacked Displays Add 25%
No Illumination Deduct 5%

Digital Sign Faces

Economic Life: 7 years

The Valuaton of each digital display face will be determeined by calculating the replacement cost new (RCN) using the cost table below, then deducting depreciation based on an actual age depreciation schedule lsited below. LEDs in the displays have a typical average useful life of about 100,000 or 11 years of continous use. The depreciattion schedule is based on a 7-year life for digital sign fac

SIZE OF DIGITAL FACE	TOTAL COST	COST PER SQ. FT.
10.5 FT X 36 FT	\$105,000	\$278.00
14 FT X 48 FT	\$175,000	\$260.00

DEPRECIATION SCHEDULE

ACTUAL AGE	REMAINING LIFE %
1	89
2	77
3	66
4	54
5	43
6	31
7	20
8	20
9	20
10	20

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. These towers will typically have a communication building on site.

SELF SUSTAINING TOWERS AND GUYED TOWERS

HEIGHT (FEET)	COST RANGE		
	Low \$ per foot	Average \$ per foot	Good \$ per foot
50-74	290	378	466
75-99	392	491	591
100-149	466	574	683
150-199	610	718	827
200-224	625	665	705
225-249	591	624	658
250-299	572	614	656
300-349	507	562	617
350-399	500	556	611
400 plus	490	548	605

OTHER TOWERS

(Price per linear foot, up to 400 feet high) Tower Only-No Extra Structures

	Low	Average	Good
10" Ham radio, police and fire bands	93	114	134
20" Taxi and public service bands	139	170	201
24" Radio, V>H>F> bands	175	219	263
30" Cellular applications	211	281	350
40" Microwave towers	263	345	427
54" Masters TV systems	427	689	950

Add 22.5% for every 100 feet of height over 400 feet.

Meteorological (MET) Towers	18000	21,000	24000
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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
P. O. 269060
Oklahoma City, OK 73126-9060
(405) 319-8200

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.

Addressing Functional Obsolescence as required by the IAAO appraisal standards requires a different valuation process for Wind Generation. Taking the moveable parts section of the Wind Turbine known as the Nacelle and giving it a life year of 12 addresses the Functional Obsolescence issue and maintains the integrity of the Schedule. The remainder of the components will use the 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

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Oklahoma Tax Commission
Ad Valorem Division
P. O. Box 269060
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(405) 319-8200

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 (20% 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	1.1454
Equals RCN		<u>11,454</u>

Normal Depreciation - Percentage Good

Bakery Economic Life = 12 years		
Percentage Good	x	0.29
Equals RCNLD		<u>3,321.66</u>

ORIGINAL COST TRENDING FACTORS 2017

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, no trending factor required on original

With the electric wind generation construction costs decreasing over the past years, production moving from overseas to domestic, and technological advances in the industry, no trending factor required for electric wind generation.

Year Acquired	Factor	Year Acquired	Factor
2016	1.0000	2001	1.4386
2015	0.9870	2000	1.4507
2014	0.9963	1999	1.4770
2013	1.0092	1998	1.4814
2012	1.0175	1997	1.4943
2011	1.0464	1996	1.5183
2010	1.0793	1995	1.5416
2009	1.0711	1994	1.5970
2008	1.1021	1993	1.6420
2007	1.1454	1992	1.6738
2006	1.2079	Prior to 1991	1.6941
2005	1.2640		
2004	1.3592		
2003	1.4062		
2002	1.4300		

Section X
January 2017

SUMMARY OF CHANGE ECONOMIC LIFE TABLES

No Changes

ECONOMIC LIFE TABLES

	Economic Life
Accounting & Adding Machines, Calculators	6
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	no trend 5
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 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
Brewery 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	6
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	no trend 5
Conference Room Furniture	10
Construction, personal property, general	6
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
Grinder, Equipment & General	10
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 Making Equipment/ Cold Storage	18
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

ECONOMIC LIFE TABLES

	Economic Life
Libraries (Commercial)	10
Lighting Products Manufacturer	12
Liquor/Package Store	9
Lobby Furniture	10
Lockers	10
Logging & Timber Equipment	6
Lubrication System & Equipment	8
Machinery Manufacturer, General	10
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
Meteorological Towers (met tower)	20
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	10
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

ECONOMIC LIFE TABLES

	Economic Life
Painting Equipment	8
Pallet, Metal	8
Pallet, Plastic	8
Pallet, Wood	3
Paper & Pulp Manufacturer	13
Paper & Pulp Manufacturer - Converted	10
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	10
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
Steel Mill Products Manufacturer	15
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 - Nacelle - Generator, Blades, Gearbox	No Trend 12
Wind Generation - Foundations & Towers	No Trend 25
Wind Generation - Substation & Gen Tie Lines	25
Winery	12
Wire Products Manufacturer	10
Women's Clothing	9
Wood Products Manufacturer	10
Woodworking Equipment	10
Wrecking & Towing Equipment	12
X-Ray Equipment	10

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GLOSSARY

OF

TERMS

-A-

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

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

ACCOUNTANT – One skilled in accounting.

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

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

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

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

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

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

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

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

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

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

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

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

-B-

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

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

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

-B-

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.

-C-

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).

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 deferred, 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 depreciation, 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.

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

-F-

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.

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

-I-

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. Oil products are also known as LIQUEFIED PETROLEUM GAS (LPG).

NET PROFIT – Excess of revenue over operating expenses.

-N-

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-

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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