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BUSINESS PERSONAL PROPERTY VALUATION SCHEDULE

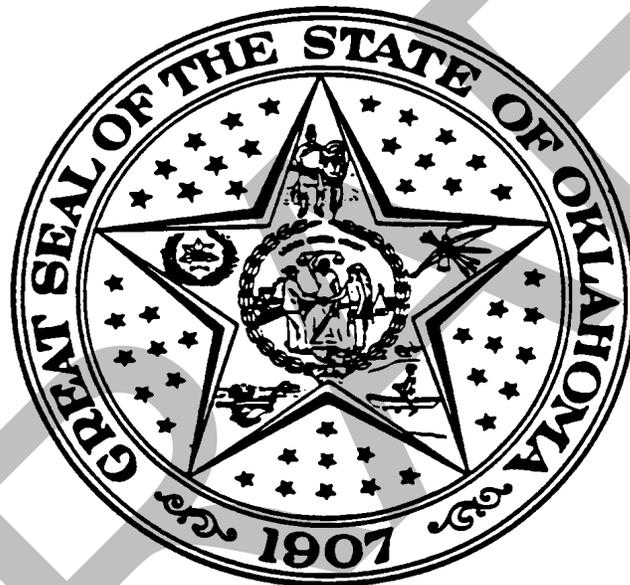
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OKLAHOMA
BUSINESS PERSONAL PROPERTY
VALUATION SCHEDULE



OKLAHOMA TAX COMMISSION
AD VALOREM TAX DIVISION

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

Jeff Spelman, CAE, Director

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Personal Property Valuation Schedule

Introduction

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

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

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

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

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

SELECTED OKLAHOMA PERSONAL PROPERTY STATUTES

www.tax.ok.gov

Click on Ad Valorem

Click on Ad Valorem Tax Laws



VALUATION OF PERSONAL PROPERTY

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

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

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

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

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

IAAO Standard on Valuation of Personal Property Section 7

7. Valuation

7.1 Trade Level

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

7.2 Valuation Techniques

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

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

7.2.1 Cost Approach

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

The assessor should recognize that appraisal and accounting practices for depreciating personal property may differ. Accounting practices provide for recovery of the cost of an asset (their turn of the asset), where as appraisal practices strive to estimate a value related to the current market and should consider both return of the asset and return on the asset. A productive asset may continue to have value at the end of its scheduled life or conversely, an asset may lose its value prior to the end of its scheduled life. Appraisal practice must consider accrued depreciation in the forms of physical deterioration, functional obsolescence, and external (economic) obsolescence. The appraiser/auditor should also be familiar with the purchase accounting methods used by businesses in their jurisdiction. A company's depreciation schedule should provide life tables for various asset categories.

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

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

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

7.2.2 Sales Comparison Approach

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

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

7.2.3 Income Approach

The income approach produces an estimate of the present worth of income to be received in the future. To apply this approach, the appraiser must estimate the income stream over the remaining economic life of the subject property. This is an important concept; the future income-generating capacity of personal property is typically short-lived compared to real estate. The direct capitalization technique (Income divided by Rate equals Value [$I/R=V$]) can be used if the single-year income applied is indicative of the annual income for the remaining life of the asset and the capitalization rate reflects the recapture period of the asset. Personal property can also be valued using a yield capitalization technique, which values the changing productivity (income) of the asset over its projected remaining life more accurately than $I/R=V$. Many industries use gross income multipliers (GIM) or gross rent multipliers (GRM) to value personal property that has typical and similar operating expenses. When applying the income approach to value personal property, it is important to capitalize income from the rental of an asset not the income of the business.

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 may be accounted for as a component of the capitalization rate. (See Standard on Mass Appraisal of Real Property [IAAO 2002].)

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

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

7.3 Valuation Guidelines for Tangible Personal Property

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

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

7.3.1 Machinery and Equipment

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

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

7.3.2 Furniture and Fixtures

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

7.3.3 Leased Equipment

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

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

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

7.3.4 Inventories

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

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

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

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

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

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

7.3.5 Supplies

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

7.3.6 Consigned Goods

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

7.3.7 Imports and Exports

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

7.4 Valuation Guidelines for Intangible Personal Property

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

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

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

7.5 Compliance with USPAP

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

AGRICULTURAL RELATED

Section IV

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

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

Personal Property Valuation Schedule

Introduction

Agricultural Products and Property

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

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

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

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

AGRICULTURAL PRODUCTS

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

LIVESTOCK

HORSES

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

CATTLE

Feeder Steers:(calves) per 100 lbs

400-475lb	129.84
500-575lb	122.73
600-675lb	114.75
700-775lb	109.72
800-875lb	103.49
900-975lb	98.05

Heifers: (calves) per 100 lbs

300-375lb	119.19
400-475lb	116.11
500-575lb	110.79
600-675lb	106.87
700-775lb	103.35
800-875lb	96.18
900-975lb	88.84

COMMERCIAL PIGS

Sows, Boars, Barrows & Gilts per 100lbs

Sow	300-500lb	\$48-\$52	Slaughter	.64/lb
	500-700	\$54-\$56		
Boar	200-250	10.00		
	250 +	20.00		
Barrows & Gilts	220-270	50.00		

OTHER LIVESTOCK

Chickens, Commercial

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

Turkeys, Commercial

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

Table Eggs (per dozen)

Large	0.97
Medium	0.71
Small	0.64

Grain Report

Commodities

Wheat (per bushel)	4.20	Corn (per bushel)	3.52
Milo (per cwt)	5.60	Soybeans (per bushel)	9.53

Hay

Alfalfa per Ton baled

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

Grass Hay per Ton Baled

Premium Small Squares	100-130
Premium Large Squares	65-80
Premium Large Rounds	60-75
Good Small Squares	85-100
Good Large Rounds	50-70
Fair Large Squares	45-60
Fair Large Rounds	45-60

Nuts

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

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

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

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

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

Press Number for Selection

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

BALERS

AGCO HESSTON

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
4590					13,249	12,429	11,487	10,726	9,996
7105	16,800	14,759	13,593	12,519					
7115	20,200	17,709	16,310	15,021					
7110	18,100	15,845	14,594	134,541					
7120	25,600	22,436	20,910	19,488					
7433	80,800	70,909	65,804	61,066					
7444	114,800	100,725	93,070	85,997					
5134	13,200	11,608	10,749	9,954					
5545	24,000	21,022	19,382	17,870					
5146	20,400	17,896	16,482						
5156	24,400	21,426	19,840						

CASE IH

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
SBX530	18,100		14,091	12,823	11,669	10,619	9,663	8,793	8,002
SBX540	18,500		16,243	14,911	13,688	12,566	11,436	10,650	9,721
SBX550	23,900		20,995	19,483	18,080	16,778	15,570	14,449	13,409
LBX432	82,700		72,507	66,707	61,370	56,461	51,944		
RB444	19,850	15,612	14,347						
RB454	26,590	20,912	19,218						
RB564	33,040	26,144	24,157						

CLAAS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
2100RC	62,100		54,466	48,747	43,629	39,048	34,948		
340	25,120	19,231	17,404						
355RC	39,610	30,362	27,508						
355UW	68,480	51,189	46,377						
380	38,370	28,682	25,986						

GEHL

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
2480					9,830	9,024	8,284	7,605	6,981
2580					11,555	10,654	9,823	9,056	8,350
2780					11,491	10,538	9,663	9,861	8,126
2880					14,899	13,662	12,528	11,488	10,535

JOHN DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
328	18,010	14,401	13,364	12,402	11,509	10,680	9,911	9,198	8,535
348	21,420	17,334	16,260	15,373	14,306	13,419	12,587	11,807	11,075
582SS	35,400	31,079	28,810	26,707	24,758	22,950	21,275		
468	31,560	25,296	23,769	22,002					
558	25,960	20,933	19,572	18,300					
568	32,190	27,293	25,311	23,713	21,738				

BALERS cont.

KRONE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
BP1290	109,780	83,294	75,132	67,769	61,127	55,137			
KR130B	21,820	17,036	15,588	14,263	13,051	11,942	10,927	9,998	9,148
VP1800	33,010	27,196	25,021	23,019	21,178	19,483	17,925	16,491	15,171

MASSEY FERGUSON

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
1841	28,740	22,433	20,190	18,171					
1843S	64,390	49,648	44,683	40,108					
2190	128,230	97,650	87,885	79,097					
2746A	30,000	26,299	23,669	27,000					

NEW HOLLAND

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
565			13,499	12,676	11,902	11,176	10,495	9,854	
575			16,071	14,962	13,930	12,936	12,074	11,241	10,374
580			20,299	18,899	17,595	16,381	15,250	14,198	13,218
BB940A			60,524	55,925	51,674	47,747	44,118		
BB960A			73,130	67,352	62,032	57,131	52,618		

VERMEER

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
5410rebel	18,010	14,600	13,665	12,791					
505M	24,090	19,673	18,361	17,223					
604M			21,265	19,925	18,670	17,366			
605M			27,473	24,946	23,399	21,942	20,587		

COMBINES

AGCO GLEANER

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
R65			205,091	184,287	167,531	152,460	138,887	126,661	115,624
R75			194,048	176,438	160,616	146,393	133,594	122,056	
A85			217,518	199,705					

CASE IH

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
2577			171,414	157,723	141,454				
2388					151,990	139,451	128,459	117,925	108,535
2588			187,008	171,615					
2388H					166,840	154,874	144,035	134,188	125,238
2588H			213,832	198,551					

JOHN DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
9570STS	225,690	187,459	171,843						
9560STS				154,375	141,858	130,587	120,445		
9660WTS			163,223	150,946	139,931				
9670STS	258,110	214,473	196,531						
9660STS				176,768	163,620	148,973	137,844		
9760STS				190,472	174,149	159,216	146,323		

MASSEY FERGUSON

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
9690			175,166	158,180	142,975	129,358	117,152	106,191	
9790			187,447	170,589	155,483	141,960	129,840	118,944	

NEW HOLLAND

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
CX8070	251,210	199,928	180,597	163,261					
CX8080	267,050	212,883	192,487	174,217					
CX8090	296,540	237,854	216,428	197,165					
CR9040	254,890	210,416	192,509	176,422					
CR9060	274,550	224,582	203,612	184,819					
CR9070	304,710	272,525	249,133	225,766					

COMBINE HEADERS

AGCO GLEANER

RIGID PLATFORMS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
4200-12		16,179	14,448	13,696					
4200-14		18,439	16,466	15,610					
7200-24/25		18,560	17,150	16,275					
7200-30		20,093	18,566	17,619					

FLEXIBLE PLATFORMS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
8200-20		21,909	20,726	19,607					
8200-24/25		23,517	22,247	21,046					
8200-30		26,490	25,060	23,706					
8200-35		30,506	28,859	27,301					

CORN & ROW - CROP HEADS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
3000-4					15,842	14,971	14,147	13,359	
3000-6		28,659	26,366	24,916	23,546	22,251	21,027	19,870	
3000-8		35,874	33,004	31,189	29,474	27,853	26,321	24,873	
3000-12		54,560	50,195	47,434	44,825	42,360	40,030	37,829	

CASE IH

RIGID PLATFORMS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
12/14/2015			13,230	12,555	11,915	10,116	9,600	9,110	8,646
1010-20		13,708	12,996	12,320	11,679	11,072	10,496	9,950	9,433
1010-25		14,866	14,093	13,360	12,666	12,007	11,383	10,791	10,230
1010-30		17,071	16,096	15,342	14,644	13,768	13,078	12,391	11,747

FLEXIBLE PLATFORMS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
1020-17.5		18,154	17,137	16,178	15,272	14,416	13,609	12,847	12,128
1020-20		19,272	18,193	17,174	16,213	15,305	14,448	13,639	12,875
1020-25		21,517	20,312	19,175	18,101	17,087	16,130	15,227	14,374
1020-30		24,505	23,133	21,837	20,615	19,460	18,370	17,342	16,370

CORN & ROW-CROP HEADS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
3200-6		33,201	31,176	28,651	26,903	25,262	23,721	22,274	20,915
3200-8		41,842	39,290	36,107	33,905	31,836	29,894	28,071	26,358
3200-12		64,604	60,605	55,751	52,350	49,157	46,158	43,342	40,699

COMBINE HEADERS cont.

JOHN DEERE

RIGID PLATFORMS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
600-14/15		18,715	17,649	16,643	15,694				
600-20/22		20,974	19,139	16,699	15,572	14,420	13,540		
600-24/25		21,437	19,562	18,241	17,010	15,862	14,791	11,574	10,793

FLEXIBLE PLATFORMS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
600-20		23,198	21,227	19,847	18,557	17,351	16,223		
600-22		24,266	22,204	20,761	19,411	18,149	16,970		
600-24/25		24,954	22,833	21,348	19,961	18,663	17,450		
600-30		28,648	26,310	24,600	23,001	21,535	20,240		

CORN & ROW-CROP HEADS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
600C-6		34,655	31,796						
600C-8		43,747	40,233						
600C-12		66,717	61,213						

MASSEY FERGUSON

RIGID PLATFORMS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
4200-13		15,445	14,233	13,400					
7200-24/25		20,801	19,189	18,086					
7200-30		22,693	20,935	19,731					

FLEXIBLE PLATFORMS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
8200-20		21,850	20,080	18,956					
8200-25		23,442	21,543	20,337					
8200-30		26,401	24,262	22,904					
8200-35		30,398	27,936	26,371					

CORN & ROW-CROP HEADS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
3000-6		29,118	26,774	25,154	23,632	22,202	20,859	19,597	
3000-8		35,343	32,498	30,532	28,685	26,949	25,319	23,787	
3000-12		53,641	49,507	46,512	43,698	41,054	38,571	36,237	

COMBINE HEADERS cont.

NEW HOLLAND

RIGID PLATFORMS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
76C-14'		15,397	14,258	13,468	12,760	12,070	11,479	10,802	
72C-20'			12,827	12,121	11,455	10,825	10,229	9,687	
72C-24/25		17,881	16,540	15,631	14,771	13,959	13,191	12,465	
72C-30		19,869	18,379	17,368	16,413	14,657	13,851	11,843	

FLEXIBLE PLATFORMS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
74C-20		21,787	20,131	19,004	17,940	16,935	15,987	15,092	
74C-24/25		23,931	22,112	20,874	19,705	18,601	17,560	16,576	14,156
74C-30		26,851	24,811	23,421	22,110	20,872	19,703	18,599	15,884

CORN & ROW-CROP HEADS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
98C-6		31,919	28,185	26,578	25,063	23,635	22,288	21,017	
98C-8		40,249	35,539	33,514	31,603	29,802	28,103	26,501	
98C-12		62,043	54,784	51,662	48,717	45,940	43,321	40,852	

COTTON PICKERS & STRIPPERS

Model	CASE IH								
	New	2009	2008	2007	2006	2005	2004	2003	2002
CE420	277,780	202,403	181,045						
CE620	431,980	307,110	272,392						
ME625	534,990	381,911	343,863						

COTTON HARVESTERS

Model	JOHN DEERE								
	New	2009	2008	2007	2006	2005	2004	2003	2002
9970	273,110	190,064	170,554	153,312	138,053	125,281	112,490	101,790	92,243
9996	428,990	306,038	274,405	245,221	223,051	202,971	167,807	152,164	137,309
7460	177,770	133,638	131,102	110,292	104,207	95,272	80,513		

FORAGE HARVESTERS

AGCO HESSTON

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
1500					16,582	15,338	14,188	13,124	12,140

CASE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
FHX300	46,310	36,057	32,488	29,271	26,374	23,763	21,410	19,290	17,381

CLAAS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
830GE	209,270	169,355	156,146	143,966					
850GE	236,170	204,121	191,125	176,217					
870GE	273,130	221,035	203,794	187,898					
890GE			219,079	201,990					
900GE	302,720	251,382	232,277	214,624					

JOHN DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
3955	28,230	22,357	20,658	19,088	17,637	16,297	15,058	13,914	
3975	36,830	29,062	26,766	24,652	22,704	20,911	19,259	17,737	
7250	180,860	142,868	131,743	117,515	108,349				
7350	218,980	173,636	160,614						
7450	251,290	203,120	187,074						
7550	276,310	223,079	205,233						
7850	362,520	258,186	237,789						

NEW HOLLAND

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
790	28,680	22,546	20,810	19,208	17,729	16,363	15,103	13,941	12,867
FP240	47,550	37,380	34,502	31,845	29,393	27,130	25,041	23,113	21,333
FR9040	280,050	215,616	195,339	169,163					
FR9050	315,230	243,292	220,909						
FX60				181,109	164,266	148,989	135,133	122,566	
FR9060	344,470	265,530	240,836						

MOWER CONDITIONERS

AGCO HESSTON

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
1109		13,388	12,384	11,455					
2270		24,595	22,750	21,044					
2275		26,963	24,904	23,036					
3309		19,234	17,637	16,174					

CASE IH

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
SMX91			12,572	11,466	10,457	9,536	8,697	7,932	7,234
DCX101			17,370	16,137	14,991	13,926	12,938	12,019	11,166
DCX131			20,672	18,956	17,649	16,308	15,025	13,923	12,682
DCX161			24,593	22,675	20,906	19,276	17,772	16,386	15,791

JOHN DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
625	20,610	16,781	15,523	13,738					
830	26,790	21,994	20,498	18,038					
956	36,820	29,483	27,449	25,505					

MASSEY FERGUSON

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
1459	16,690	13,459	12,382	11,392	10,480	9,642	8,870		
1476	32,790	26,442	24,327	22,380					

NEW HOLLAND

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
472	16,290	12,414	11,558	10,760	10,018	9,327	8,683	8,084	7,526
499	27,390	21,058	19,542	18,135	16,829	15,618	14,493	13,450	12,481
1475			24,012	22,259	20,634	19,128	17,732	16,437	15,237
1412			17,637	16,279	15,025	13,868	12,778	11,815	10,905

VERMEER

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
MC840	25,670	19,103	17,499	16,029	14,682	13,449	12,319	11,284	10,337
MC1030		23,811	21,583	19,979	18,301	16,764	15,355	14,066	12,825

TRACTORS

AGCO

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
ST60A			19,043	17,867					
LT85A	46,560	38,277	35,862	31,132					
LT95A	49,590	41,380	39,067	38,455	7,589	6,974			
RT110A	81,880	67,847	64,115	60,598	52,438				
RT140A	99,420	84,032	78,328	72,999	68,022				
RT180A	139,520	109,148	101,197						
DT275B		164,153	152,541	133,991					

CASE IH

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
F-ALL 45	25,840	21,587	20,057	18,132					
F-ALL 85C	33,550	29,405	27,757						
110 PRO	73,610	62,268	59,028	55,967					
MXM120			50,832	48,032	45,393	43,107	40,381	38,357	
125PRO	84,130	71,230	67,581	64,127					
PUMA 140	97,990	81,423	76,752	74,693					
PUMA165	111,430	93,225	88,423	83,872					
PUMA 210	128,660	106,927	100,843	95,525					
MAG 245	157,610	130,423	123,289	116,190					

JOHN DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
2520	15,270	14,284	13,556	12,914	12,215	11,589			
3320	18,650	16,012	15,166	14,383	13,859				
4120	24,990	21,000	19,728	18,486	17,358	16,357			
4720	30,440	25,572	24,024	22,555	21,085	19,982			
5075M	35,170	30,288	28,032	20,105					
6140	49,480	42,129	38,583						
7420			58,603	56,119	53,019	51,346			
7630	94,760	80,402	77,372	72,309					
7730	107,040	90,957	86,870	82,981					
7930	134,870	114,984	109,595	104,496	101,789				

KUBOTA

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
B2320	11,480	9,661	9,001	7,409	6,845				
L3240DT	17,660	14,410	13,463	12,579					
L4240	23,190	18,881	17,802	16,804					
L5040	26,490	21,451	20,120	18,884	17,359				

TRACTORS cont.

MASSEY FERGUSON

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
1523	11,820	10,225	9,515	8,868	8,284	7,757			
1532	15,080	13,028	12,131	11,301					
1643	20,910	18,038	12,699	11,611	17,036				
3635	33,750	28,919	26,955	21,085					
5445	41,610	34,796	32,382	27,546	25,573	23,744	22,049		
5455	53,390	44,611	41,496	35,274	32,734	30,373			
7465	92,150	75,051	69,754	64,804	55,013				
7480	105,020	84,231	78,853	73,812	64,660	60,459			
7490	116,660	94,610	88,530	82,829	75,828	70,903			
8650	161,960	130,740							

NEW HOLLAND/FORD

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
2030	18,050	15,262	14,349	13,600					
T1530	21,170	18,609							
3040	30,270	25,643							
T5040	37,910	33,315	31,460						
T5050	39,780	34,835	33,143						
T6030	59,110	49,176							
T6070		65,894	62,189	58,693	55,625				
T7060	130,520	106,991	101,060	94,494					
T8020	152,850	125,124	118,014	108,969					
T8050	200,270	162,966	152,915	152,915					
T9040	237,540	199,120	185,919	170,806					
T9060	264,970	221,615	207,038	190,305					

NEW HOLLAND/VERSATILE 4WD

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
TV145			80,954	76,254	71,814	67,790	63,721		

WINDROWERS

AGCO HESSTON

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
9330		64,422	59,912	55,718					
9345	91,340	70,233	65,035	59,337					
9365	109,570	84,991	79,296	73,984					

CASE IH

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
WDX1002S				46,870	42,698	38,989			
WDX1903	108,060	81,539	74,200	65,296					
WDX2303	114,410	87,314	79,368	69,765					

JOHN DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
4995		82,472	78,342	72,270	68,938	64,267	61,173	57,265	51,401
4895		70,883	66,650	62,899	58,776	55,814	52,577	49,527	44,178

MASSEY FERGUSON

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
9635	111,170	86,824	80,572	74,029					
9435	94,360	73,695	67,816	63,465					
9220	74,890	58,489	54,278	50,370	46,743	43,378	40,254		

FORD NEW HOLLAND

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
H8040	90,710	73,053	68,743						
H8060	109,830	87,919	82,292						
H8080	113,130	90,560	84,534						

BUSINESS RELATED

Section V

- Office Equipment
- Computers
- Copiers
- Facsimile

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

Personal Property Valuation Schedule

Introduction

Business Related Property

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

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

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

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

BUSINESS OFFICE EQUIPMENT

OFFICE FURNITURE

Economic Life: 10 years

BOOKCASES

Steel:	31"	34"
2 Shelf	135	170
3 Shelf	158	204
4 Shelf	205	258
5 Shelf	252	353
Wood, Veneer:	36"	
2 Shelf	235	
3 Shelf	284	
4 Shelf	319	
5 Shelf	365	
Wood, Solid:	36"	
2 Shelf	198	
3 Shelf	219	
4 Shelf	259	
5 Shelf	298	

DESK

	Contemporary: 36" X 72"	
Low	Average	Good
400 - 680	570 - 900	1,100 - 2,500
	Executive: 30" X 60"	
Low	Average	Good
200 - 400	450 - 800	900 - 2,500

CREDENZA

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

HUTCH

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

BUSINESS OFFICE EQUIPMENT cont.

CONFERENCE TABLE

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

CHAIRS Executive

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

Conference

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

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

FILES

Metal - Vertical

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

Metal - Lateral

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

Wood - Lateral

Average	Good
350 - 510	550 - 1,100

Insulated - Vertical

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

Insulated - Lateral

2 Drawer	Letter
4 Drawer	2,200
	4,000

BUSINESS OFFICE EQUIPMENT cont.

FILES (cont)

Fire Resistant

Vertical

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

Lateral

	Low	Average	Good
2 Drawer		2,620	

MODULAR FILES

Wood

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

Metal

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

COMPUTER WORKSTATIONS

Wood

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

Metal

	Low	Average	Good
Desk	150	225	400
Printer	100	175	350

SAFES

Above Floor

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

In Floor

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

Money/Records

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

BUSINESS OFFICE EQUIPMENT cont.

MACHINES

Cash Registers

Low
200 - 1,000

Average
1,500 - 2,200

Good
2,400 - 5,000

Check Writers

Low
90 - 150

Average
200 - 275

Good
300 - 400

Dictation

Low
200 - 400

Average
500 - 800

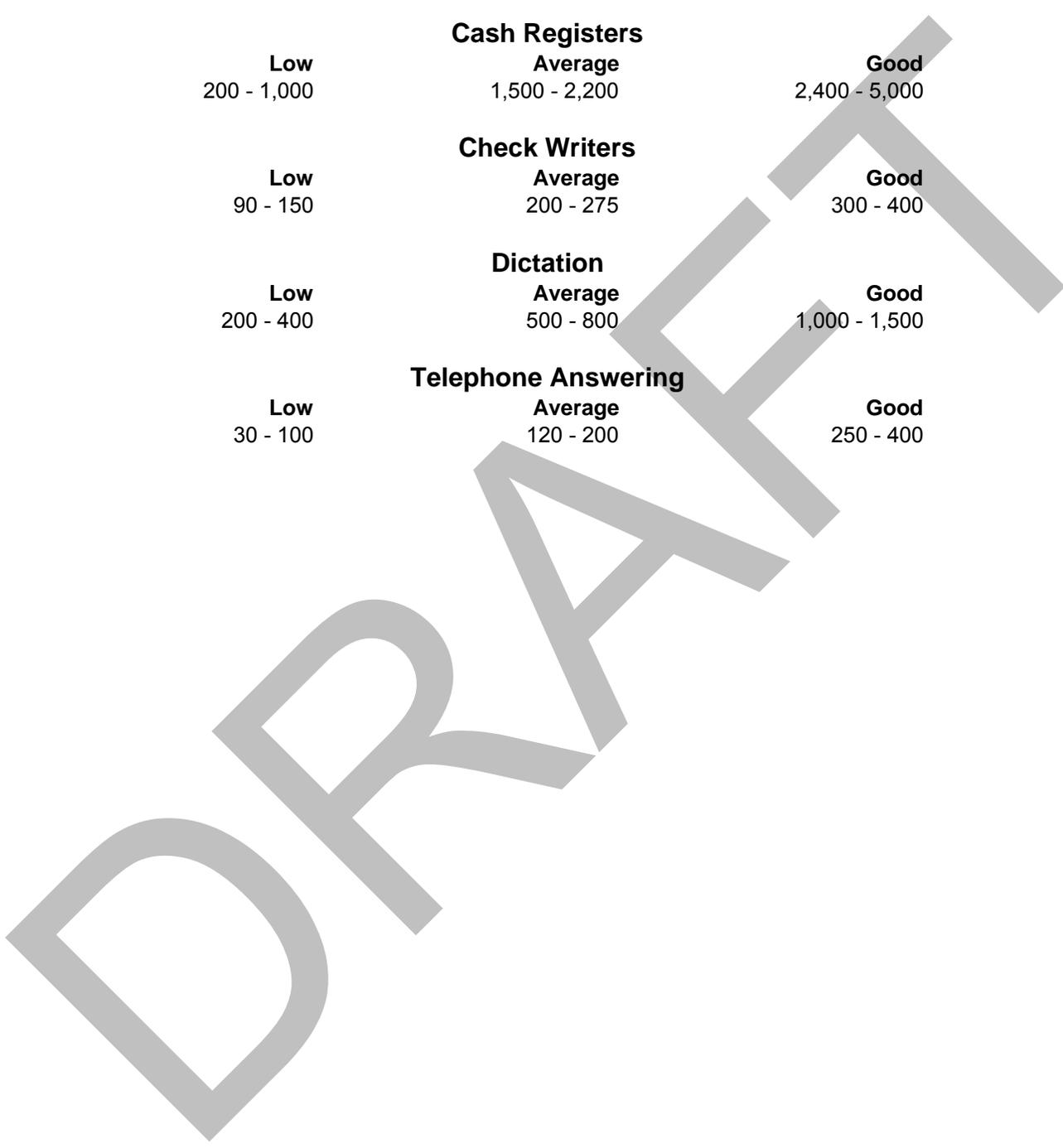
Good
1,000 - 1,500

Telephone Answering

Low
30 - 100

Average
120 - 200

Good
250 - 400



COMPUTERS

Economic Life: 5 years

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

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

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

COMPUTER SYSTEMS

DESKTOPS

Intel

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

LAPTOPS

Intel

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

COMPUTER COMPONENTS

PRINTERS

BROTHER

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

CANON

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

EPSON

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

HEWLETT PACKARD

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

KONICA

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

KODAK

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

COMPUTER COMPONENTS cont.

PRINTERS cont.

LANIER

Model	Price
LP550C	4,669
GXE3350N	279
LP37N	799
LP131SF	2,008
SPC400DN	999

Model	Price
LP540C	3,699
C231N	559
C231SF	899
LP131SFL	1,808

Model	Price
GXE3300N	199
C232DN	669
C232SF	999
C312DN	1,149

LEXMARK

Model	Price
X4975	180
X6650	130
X5075	90

Model	Price
X4850	80
X7675	200
X6675	150

Model	Price
X4650	100
X3650	80
X5650	100

NEC

Model	Price
C520	799

OCE

Model	Price
2650CPD	1,199
3550PD	1,139

Model	Price
3550P	879
4550PD	1,079

Model	Price
4550P	1,079

OKI

Model	Price
MC560N	999
MC860 1	3,999
MC860 2	4,459
MC860 3	4,739
C5650dn	589
CX2633 1	7,899
CX2633 2	8,499
CX2633 3	8,999
B430DN	350

Model	Price
B420DN	430
B4100N	250
C3600N	350
C5650N	450
C5650n	449
C6150dn	1,059
C6150n	869
C800n	2,399
C9650n	3,399

Model	Price
B2200	136
B2400n	284
C710dn	1,239
C3600n	399
C6050dn	809
C6150dtn	1,309
C8800dn	2,689
C9650n	3,699
CX3641	19,000

RICOH

Model	Price
C821DN	4,669
GXE3300N	199
GXE3350	279
C231N	559
C232DN	669
4210N	799
SPW2470	15,203
GX7000	749

Model	Price
4100NL	549
3300D	259
3300DN	325
SPC220S	829
SPC222DN	759
SPC410DNK	1,999
GX2500	169

Model	Price
GX3000S	549
GX3000SF	699
GX3050SFN	849
C222DN	759
C221N	629
C220N	529
GX3050SFN	849

COMPUTER COMPONENTS cont.

PRINTERS cont.

SAMSUNG

Model	Price
SF565PR	300
CLX6200FX	700
CLX6210FX	900

Model	Price
SCX5835FN	1,099
SCX5935FN	1,689
ML2855ND	357

Model	Price
ML1630	360
CLX3175FW	399

SAVIN

Model	Price
CLP350D	4,669
CLP340D	3,699
GXE3300N	199
SP3200SF	615
SPC220N	529

Model	Price
GXE3350N	279
C231N	559
C232DN	669
SP3300D	259
SPC220S	829

Model	Price
MLP37N	799
C231SF	899
SP1000SF	315
SP3300DN	325
SPC221N	629

DRAFT

COMPUTER COMPONENTS cont.

MONITORS

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

MODEMS

Size	Price
56k	20
Cable	120
3comDSL	199

SCANNERS

CANON

Model	Price
700F	130
5600F	170
8800F	200

EPSON

Model	Price
V300	120
V3030	90
V500	170

HP

Model	Price
G3110	100
8300	500
7800	380
G4010	140

BACK UPS

Brand	Model	Price
APC	3002	299
APC	2324	99

Brand	Model	Price
APC	1500	199
APC	900	130

DRAFT

COPIERS

Economic Life: 6 years

COPYSTAR

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

DUPLO

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

HEWLETT PACKARD

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

IKON

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

INFO PRINT

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

KONICA MINOLTA

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

KYOCERA

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

LANIER

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

COPIERS cont.

LEXMARK

Model	Price
C782XL	1,999
X364DN	549
X464DE	1,199

Model	Price
X782EXL	4,499
X264DN	399
X466DE	1,499

Model	Price
X363DN	499
X463DE	999

MURATEC

Model	Price
MFX1350D	2,995
MFX2050	3,495

Model	Price
MFX1450	2,695

Model	Price
MFX1450D	2,795

NEC

Model	Price
IT25C5	10,300
C520	799

Model	Price
IT35C5	12,950
IT3640D	3,995

Model	Price
IT8030	27,995

OCE

Model	Price
7522	26,500
2221	6,750
4222	9,720

Model	Price
6022	19,950
2821	7,995
5022	12,300

Model	Price
65226	28,250
3622	9,200

OKI

Model	Price
CX3641	19,000

Model	Price
MC860MFP	3,400

Model	Price
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PANASONIC

Model	Price
DP6401	13,500
MC210	1,299

Model	Price
DP6530	11,500
DP2330	2,995

Model	Price
8016P	1,170
DP8035	4,699

RICOH

Model	Price
AC104	499
MP161	799
MP161F	1,069
MP171	899
MP171F	1,099
MP1600L	1,199
MP2000	1,225
MP2000SPF	1,873

Model	Price
2550B	2,649
3350	3,349
3350SP	4,098
C2000	5,299
C2500	5,599
MP4000SPF	11,715
MP5000SPF	13,875
MP7000	21,500

Model	Price
MP2550SPF	8,130
MP3350B	6,435
MP3350SP	8,385
MP3350SPF	9,480
MP4000B	8,890
MP5000B	11,050
MP6000SP	20,300
MPC2000	9,865

SAMSUNG

Model	Price
5315	775
6370F	895

Model	Price
SC655N	2,500
SCX6322DN	1,000

Model	Price
SF565PR	250

COPIERS cont.
SAVIN

Model	Price
1357EX	3,200
907EX	40,000
1170EX	51,000
9060	18,000
9070	23,000
9080	28,000
9090	33,000

Model	Price
917	1,760
917f	2,310
C9020L	5,800
C9020	6,100
C9025	7,900
C4040	14,700
SLP38C	775

Model	Price
C3333	13,200
C2828	11,300
C5050SPF	19,300
C4040SPF	15,900
9040B	8,890
906EX	39,000
SPC220S	829

SHARP

Model	Price
AL1000	309
ARM257	1,800
MXM283	5,500

Model	Price
AL2050	600
ARM317	2,725
MX3100N	6,900

Model	Price
ARM207E	800
ARM283	5,500

TOSHIBA

Model	Price
E120	475
E2035	549
E166	799
E203L	1,525
E237	1,400

Model	Price
E150	540
E203SCL	669
E167	975
E205	1,419
E255	2,999

Model	Price
E2025	599
E165	1,184
E207	1,199
233	1,975
E305	3,999

XEROX

Model	Price
4118	690
M118	1,879
M123	4,699
WC5225	3,599

Model	Price
C20	900
4150	1,985
PRO128	5,399
WC5030	3,199

Model	Price
C118	940
C123	3,199
WC5222	2,599

Facsimile

Economic Life: 6 years

BROTHER

Model	Price
1960C	280

Model	Price
1860C	150

Model	Price
1360	130

PANASONIC

Model	Price
FG2451	160
KXFL511	240

Model	Price
KXFHD351	130
KXF541	330

Model	Price
KX-FP205	90

CANON

Model	Price
L170	595

Model	Price
L90	495

Model	Price
JX200	100

DRAFT

CONSTRUCTION EQUIPMENT

Section VI

- Earthmoving Equipment
 - Backhoes
 - Crawler Loaders
 - Crawler Tractors
 - Excavators
 - Graders
 - Scrapers
 - Skid Steer Loaders
 - Trenchers
 - Wheel Dozers
 - Wheel Loaders
- Lifting Equipment
 - Aerial Lifts
 - Cranes - Cranes for Truck Mounting
 - Cranes – Hydraulic Cranes
 - Cranes – Lattice Boom Cranes
 - Rough Terrain Lift Trucks
- Other Equipment
 - Air Compressors
 - Compaction Equipment
 - Concrete Equipment
 - Crushing Equipment
 - Drilling Equipment
 - Forestry Equipment
 - Miscellaneous Equipment
 - Paving Equipment
 - Pumps
 - Road Maintenance Equipment
 - Trucks & Trailers
 - Welders

Personal Property Valuation Schedule

Introduction

Construction Equipment

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

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

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

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

EARTHMOVING EQUIPMENT

BACKHOES

BOBCAT

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
B100					16,000	14,500	12,500	11,000	9,750
B250					21,500	19,500	18,000	17,000	16,000
B300					23,750	21,500	19,250	17,250	15,750

CASE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
580M2	72,861		51,000	47,250	43,750	40,000	34,250	29,250	
580SUPM2	81,794		57,000	52,000	45,500	41,500	36,000	31,250	
590SUPM2	93,722		67,000	62,000	48,250	43,500	38,750	34,750	

CATERPILLAR

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
416D					39,750	37,750	35,000	34,500	33,000
416E		55,000	51,000	45,500	40,500				
420D					47,250	44,000	40,750	38,750	36,000
420E		62,000	59,000	53,000	47,000				
430D					51,000	47,250	43,500	39,750	38,000
430E		68,000	62,000	59,000	56,000				
446D			100,000	85,000	68,000	64,000	60,000		

DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
110	46,111	37,500	33,750	29,750	27,750	25,500	23,750	20,500	17,750
310G	69,658			44,750	40,250	36,750	35,000	31,250	30,500
410G	87,926			56,000	50,000	45,500	42,500	39,750	37,750
710G	170,186			82,500	71,000	67,000	64,000	57,000	50,000

JCB

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
208S	54,231			37,750	35,000	32,250			
210S	68,092				35,750	32,750	29,750	27,250	25,000
212S	69,376			36,750	33,750	31,000	28,000	25,500	
214S	97,253			50,000	43,750	38,000	33,250	29,250	25,500
215S	133,776			57,000	47,250	42,500	37,750	35,000	32,250
217S	143,501			55,000	46,250	36,000	33,250	30,750	28,250

KOMATSU

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
WB142-5		50,000	44,000	39,000					
WB146-5		52,000	47,250	40,750	35,000				

BACKHOES cont.

KUBOTA									
Model	New	2009	2008	2007	2006	2005	2004	2003	2002
B21	31,489		22,000	20,500	17,750	16,500	15,750	15,250	14,500
L39	39,425	32,000	29,500	27,750	26,250	24,750	23,250		
L48	46,595		34,500	31,000	27,750	26,250	24,750	23,000	21,500

NEW HOLLAND									
Model	New	2009	2008	2007	2006	2005	2004	2003	2002
LB75B	56,608				36,750	32,000	29,750	28,250	27,250
LB90B	68,782				41,500	37,250	33,500	30,250	
B95	57,907		46,000	42,500	39,250				
B110	69,342		52,000	48,500	44,750				
LB110B	75,990				37,250	34,000	31,000	28,250	
LB115B	94,569				45,000	39,500	35,750	34,000	32,750
B115	97,313		61,000	53,000	46,000				

TEREX									
Model	New	2009	2008	2007	2006	2005	2004	2003	2002
TX760B		47,000	44,750	42,500	40,500	38,250	36,250		
TX860B		59,000	53,000	49,250	26,250	43,250			
TX870B		65,000	60,000	55,000	49,250	44,500			
TX970B		70,000	64,000	59,000	54,000	48,750			

TERRAMITE									
Model	New	2009	2008	2007	2006	2005	2004	2003	2002
T5C	21,295	14,750	12,250	11,500	10,500	9,750	9,250	8,750	8,250
T7	28,500	19,000	17,250	16,000	15,000	14,000	12,750	11,000	10,250
T9	30,500	22,250	20,250	17,750	16,000	14,750	13,500	12,000	11,250

CRAWLER LOADERS

ASV

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
RC30	23,134		16,750	14,750	13,500	12,500	11,500	11,000	10,250
RC60	38,111		27,750	25,250	23,500	21,750	19,750	18,000	
RC85	47,721		39,250	36,000	30,250	26,250	22,500		
RCV	52,543		41,500	37,500	34,750	32,750			

BOBCAT

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
T180	40,481	26,000	22,250	20,250	18,250	16,250	14,500		
T190	43,057	31,250	29,000	23,750	19,250	18,250	17,250	16,250	15,500
T250	55,073	37,750	33,250	28,750	23,500	21,750	20,000	19,250	18,500
T300	56,553	38,750	34,250	29,750	24,250	22,750	21,000	20,000	19,000

CASE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
420CT	39,817		24,750	21,500	18,750				
440CT	50,974		31,500	28,750	25,500	22,500			
445CT	57,800		35,000	32,000	28,000	24,500			
450CT	61,813		36,500	32,750	28,750	25,250			

CATERPILLAR

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
247B				25,000	22,500	20,500	18,500		
257B				29,000	25,500	22,500	20,000		
267B				29,750	25,500	23,750	22,000		
287B				35,000	32,000	27,000	22,750		
939C		72,000	63,000	59,000	51,000	45,000	41,000	36,000	31,500
953C				115,000	95,000	85,000	74,000	68,000	64,000
963C				145,000	130,000	115,000	85,000	70,000	64,000
973C		265,000	230,000	200,000	160,000	140,000	115,000	105,000	95,000

DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
605C	159,903	115,000	95,000	74,000	58,000				
655C SII	227,092	170,000	145,000	115,000	100,000	85,000	75,000	66,000	
755C SII	268,082			140,000	110,000	95,000	82,500	72,000	

GEHL

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
CTL60	42,631	31,000	28,000	24,500	23,000	22,000	20,500	19,250	18,000
CTL70	53,505	36,000	33,000	29,750	27,000	24,500	22,500		
CTL80	64,464	44,000	38,750	34,000	29,000	25,750	23,500	21,000	18,750

CRAWLER TRACTORS

CASE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
550HLT	93,035	57,000	51,000	46,000	42,250	39,250	36,250	33,500	29,250
550HWT	100,514	59,000	53,000	48,250	44,250	41,000	38,500	35,500	31,000
650KLT-3	109,035	77,500	67,000						
850KWT-3	147,445		97,500	85,000					
1150HWT	175,546				85,000	74,000	66,000	63,000	57,000
1650K XLT	247,110			100,000	87,500	82,500	69,000	61,000	53,000
1850KLT-3	300,220	195,000	165,000	140,000	115,000				

CATERPILLAR

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
D3GXL			57,000	46,000	41,000	37,500	35,000	32,000	31,000
D4GXL			63,000	51,000	47,000	43,000	39,500	36,500	32,000
D5GXL			70,000	63,000	56,000	52,000	45,000	43,000	37,500
D7RDSXR-2		255,000	225,000	215,000	200,000	195,000	185,000	165,000	150,000
D8T		430,000	400,000	335,000	305,000	270,000	240,000		
D9T		570,000	540,000	485,000	425,000	365,000	315,000		
561N			195,000	185,000	170,000	160,000	155,000		
572R -2		430,000	385,000	345,000	330,000	320,000	310,000		
587T		580,000	550,000	500,000	450,000				

DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
450J LT	98,557	71,000	63,000	57,000	46,750	42,000			
650J LT	137,034	92,500	85,000	74,000	62,000	52,000			
700J LT	174,466	130,000	120,000	100,000	85,000	77,500			
750J LT	237,620	180,000	160,000	130,000	115,000	100,000			
850J	281,978	205,000	190,000	170,000	115,000	97,500			
950J	448,195	330,000	295,000	255,000	215,000				
1050J	628,529	405,000	330,000	270,000					

KOMATSU

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
D31EX-21			49,500	42,000	37,000	33,500	31,500	25,750	23,500
D39EX-21			62,000	54,000	49,500	43,000	37,500	33,750	30,750
D51EX-22		130,000	110,000	100,000					
D61EX-15		140,000	120,000	110,000	95,000	82,500			

NEW HOLLAND

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
D75LGP	92,740		58,000	48,500	41,000				
D85LGP	113,107		68,000	59,000	52,000				
DC150BLGP	194,070				74,000	64,000	59,000	54,000	
DC180BXL	216,857				95,000	70,000	64,000	59,000	

EXCAVATORS

BOBCAT

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
316	21,311		12,250	11,000	10,250	9,750	8,500	7,500	
325	33,418	22,750	21,000	18,500	17,000	15,000	13,000	12,500	12,000
334	43,204			22,500	19,250	18,500	17,000	15,750	15,000
337	55,642	37,750	32,000	26,500	23,500	21,500	19,250	17,000	16,250
341	61,447			31,500	28,000	26,000	24,750	23,750	21,750
442	95,533		72,000	67,000	60,000	53,000	46,750	40,750	35,750

CASE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
CX27B	40,041	29,750	26,250	22,750	19,250	18,000	16,500		
CX50B	67,372	48,250	42,750	40,000	37,500	33,000	28,500		
CX75	112,536	80,000	69,000	64,000	55,000	45,000	37,500	31,750	29,000
CX135	168,375	100,000	85,000	75,000	69,000	58,000	50,000	45,000	40,250
CX225	241,383	165,000	140,000	120,000	95,000	85,000	74,000	66,000	60,000
CX330	372,043		170,000	135,000	110,000	97,500	87,500	77,500	71,000
CX460	553,291		255,000	185,000	135,000	110,000	97,500	87,500	75,000

CATERPILLAR

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
301.6C		21,500	19,250	17,000	15,750	14,500			
301.8C		22,500	20,000	18,000	16,750	15,500			
302.5C		26,000	23,750	22,250	20,000	19,000			
303.5CCR		31,500	28,500	26,750	25,000				
304CCR		39,000	36,000	32,500	30,000				
311CU			70,000	63,000	57,000	51,000	46,750	43,250	40,500
M313C			120,000	110,000	85,000	77,500	67,000	61,000	
M316D		170,000	155,000	140,000					
320C			110,000	97,500	90,000	80,000	74,000	66,000	64,000
330DL		325,000	245,000	200,000	180,000				
365CL		600,000	530,000	440,000	380,000	345,000			

DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
17D	28,780	19,250	18,000	17,000					
35D	44,340	30,750	28,500	25,000	22,250	20,500			
50D	59,999	44,000	41,000	36,500	32,750	29,500			
60D	72,110	49,000	43,000						
80C	116,020		72,000	64,000	54,000	47,500	41,750	36,000	32,500
120C	147,446		85,000	75,000	67,000	60,000	54,000	49,500	45,250
160DLC	190,498	130,000	110,000	97,500					
200DLC	231,909	175,000	145,000	110,000					
270DLC	317,317	220,000	190,000	160,000	125,000				
350DLC	372,321	255,000	210,000	175,000	135,000				
450DLC	555,794	315,000	250,000	2,050,000	155,000				
650DLC	821,001	530,000	435,000	35,000	290,000				
850DLC	1,079,725	660,000	59,000	470,000	350,000				

EXCAVATORS cont.

DITCH WITCH

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
MX9	22,500	17,500	15,500	14,000	13,000	11,750	10,750	9,750	
MX182	30,000	22,000	19,500	17,500	16,000	15,000			
MX272	35,000	25,500	23,000	20,000	18,750	17,500			
MX502	50,000	34,750	30,500	26,750	23,250	20,000			

GEHL

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
GE153	34,805	14,750	13,750	12,250	11,000	10,250	9,500	8,750	8,000
GE303	43,516	26,750	23,750	21,000	18,500	15,500	13,750	12,000	10,500
GE603	73,393	40,250	35,750	32,000	27,000	23,000	21,000		
GE803	102,491	61,000	53,000	46,500	40,500	35,250			
GE1202	137,107	85,000	75,000	67,000	63,000	59,000	53,000	47,500	43,250

GRADALL

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
XL3100-III	250,655	150,000	135,000	120,000					
XL4100-III	308,810	210,000	185,000	155,000					
XL5100-III	350,575	225,000	195,000	165,000					

HITACHI

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
ZAXIS 35U-2	44,340	30,750	28,500	25,000	22,250	20,500			
ZAXIS 80	116,020		72,000	64,000	54,000	47,500	41,750	36,000	32,500
ZAXIS 180W	249,900		155,000	125,000	100,000	82,500	70,000		
ZAXIS 210W	283,670		170,000	145,000	130,000	120,000	100,000		
ZAXIS 270LC3	317,317	220,000	190,000	160,000	125,000				
ZAXIS 450LC3	555,794	315,000	250,000	205,000	155,000				
ZAXIS 650LC3	821,001	530,000	435,000	355,000	290,000				

HYUNDAI

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
R80-7		53,000	42,500	35,500	29,750				
R160LC-7	140,700		72,000	68,000	57,000	52,000	46,750	42,250	
R210LC-7	179,907		92,500	77,500	68,000	61,000	55,000	49,000	
R360LC-7	317,730		125,000	100,000	87,500	77,500	68,000	61,000	
R450LC-7	405,490		155,000	130,000	92,500	77,500	70,000		

JCB

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
JZ140	159,233	92,500	67,000	58,000	52,000	46,000			
JS220	198,279	120,000	97,500	80,000	64,000	58,000	53,000	48,500	45,000
JS330	311,631	145,000	120,000	92,500	80,000	72,000	64,000	58,000	54,000
JS460	463,682	215,000	155,000	125,000	105,000	85,000	74,000	63,000	57,000
8018	34,255	20,500	17,750	15,750	14,500				
8052	60,052		37,000	32,250	28,000	24,750	22,250	20,000	18,500
8080ZTS	105,879	63,000	55,000	50,000	45,000	40,500			

EXCAVATORS cont.

KOBELCO

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
27SR-3	43,830	29,500	25,500	23,250	21,500	19,750			
35SR-3	51,580	34,750	29,500	27,500	24,500	22,500	21,000		
50SR-3	65,730	46,000	40,750	35,250	31,500	30,000	28,500		
115SRDZ	142,430	85,000	70,000	60,000	54,000	48,500	43,250	34,500	30,750
ED150	170,430	115,000	100,000	87,500	75,000	64,000	54,000	44,000	
200SRLC	210,220	140,000	115,000	87,500	77,500	67,000	55,000	45,000	40,500

KOMATSU

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
PC78US-6		57,000	52,000	46,000	41,250	37,250	33,000	29,250	26,000
PC120LC-6			85,000	68,000	59,000	56,000	51,000	45,000	39,750
PC200-8		130,000	110,000	92,500	80,000				
PC270LC-8		180,000	155,000	130,000	115,000				
PC300HD-7			170,000	140,000	130,000	115,000	100,000	82,500	70,000
PC600LC-8		410,000	360,000	300,000	240,000				

KUBOTA

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
U15	25,593	17,750	15,000	13,500	12,250	11,250			
U35	43,702	29,000	26,000	24,500	22,000	20,750	18,500	16,250	14,250
KX080-3	97,079	67,000	58,000	52,000	46,750				

LINK-BELT

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
135	126,035	100,000	85,000	75,000	68,000	56,000	50,000	45,000	40,250
225	181,280	160,000	135,000	115,000	90,000	80,000	70,000	62,000	55,000
460LX	424,495	280,000	245,000	175,000	125,000	100,000	90,000	80,000	72,000
800LX	760,050	650,000	530,000	390,000	275,000	210,000	155,000	125,000	

MUSTANG

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
ME1503	38,283	14,750	13,750	12,250	11,000	10,250	9,500	8,750	8,000
ME2203	45,685	18,500	16,500	14,000	12,750	12,000	11,500	10,250	
ME3503	53,825	29,750	25,750	23,250	20,750	18,750	16,500	14,750	13,000
ME6003	80,768	40,250	35,750	32,000	27,000	23,000	21,000		
ME8003	112,601	61,000	53,000	46,500	40,500	35,250			
ME12002	150,910	85,000	75,000	67,000	63,000	59,000	53,000	47,500	43,250

NEW HOLLAND

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
E27	40,018	25,000	21,500	18,750	16,250				
E30	44,908	26,500	22,500	20,000	17,500				
E50	70,140	45,000	38,750	34,500	32,000				
E80	121,158	70,000	58,000	48,500	40,500				
E130	153,349	97,500	80,000	63,000	49,000				
E160	169,156	105,000	90,000	68,000	52,000				
E215B	201,672	120,000	97,500	80,000					

EXCAVATORS cont.

Model	New	TEREX							
		2009	2008	2007	2006	2005	2004	2003	2002
TC16	29,680	18,000	16,000	14,250					
TC20	31,555	19,000	17,000	15,000					
TC35	45,835	26,500	23,750	21,250					
TC48	62,770	38,500	34,000	27,500					
TC125		85,000	73,000	65,000					
TXC180LC-2		120,000	100,000	87,500					
TXC255LC-2		150,000	120,000	100,000					
TXC420LC-2		225,000	165,000	130,000	110,000				

Model	New	VOLVO							
		2009	2008	2007	2006	2005	2004	2003	2002
EC15B	33,264	18,500	16,000	14,500	11,500	10,000	9,250	8,500	
EC45	60,265		34,250	30,750	24,750	23,500	21,250	18,500	16,500
ECR58	67,009	44,500	41,000	37,000	32,500	29,000			
ECR88	99,261	68,000	64,000	59,000	51,000	45,000			
EC140BLC	126,813		82,500	77,500	67,000	57,000	51,000	46,500	42,750
EC240BLC	213,732		150,000	120,000	95,000	80,000	74,000	67,000	60,000
EC330BLC	272,155		175,000	140,000	115,000	90,000	82,500	7,400	66,000
EC460BLC	398,397		225,000	160,000	130,000	105,000	95,000	87,500	77,500

GRADERS

CASE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
845	241,362	145,000	125,000	105,000	92,500	82,500	74,000	66,000	
865	282,789	160,000	140,000	115,000	100,000	95,000	87,500	80,000	
885	298,906	195,000	165,000	145,000	135,000	110,000	95,000	82,500	

CATERPILLAR

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
12H				175,000	160,000	135,000	130,000	120,000	115,000
12M		220,000	205,000	185,000					
14M		400,000	365,000	325,000					
16M		580,000	500,000	450,000					
140M		255,000	235,000	205,000					

DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
670D	243,903	170,000	155,000	130,000	115,000	105,000			
672D	280,479	205,000	190,000	175,000	155,000	135,000			
770D	286,170	210,000	195,000	180,000	155,000	135,000			
772D	330,480	240,000	220,000	205,000	180,000	160,000			
870D	310,354	230,000	210,000	195,000	170,000	150,000			
872D	381,036	265,000	230,000	215,000	190,000	170,000			

KOMATSU

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
GD555-3		170,000	155,000	130,000	120,000	115,000	105,000	95,000	
GD655-3		185,000	165,000	140,000	130,000	125,000	115,000	100,000	90,000
GD675-3		195,000	175,000	155,000	140,000	130,000	120,000	105,000	
GD825A-2		395,000	320,000	240,000	205,000	170,000	145,000	105,000	85,000

NEW HOLLAND

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
RG140B	127,434				72,000	68,000	64,000	60,000	
G140	146,785	105,000	90,000	80,000	73,000				
RG170B	149,195				75,000	71,000	67,000	62,000	
G170	172,303	115,000	100,000	90,000	80,000				
RG200B	164,440				80,000	77,500	70,000	64,000	
G200	189,410	125,000	105,000	95,000	85,000				
65E TURBO		80,000	72,000	63,000	55,000	47,500	42,500		

VOLVO

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
G710B	210,856				97,500	87,500	77,500	66,000	57,000
G720B	237,660				115,000	105,000	97,500	85,000	75,000
G726B	279,928				135,000	120,000	105,000	92,500	80,000
G730B	249,077				125,000	110,000	100,000	87,500	77,500
G746B	316,839				135,000	100,000	87,500	74,000	63,000
G780B	330,484				135,000	105,000	97,500	92,500	87,500
G930	276,206	180,000	150,000	130,000	115,000				
G940	309,101	210,000	170,000	145,000	130,000				
G946	362,176	230,000	190,000	155,000	140,000				
G970	372,489	235,000	195,000	160,000	140,000				
G976	417,469	240,000	205,000	165,000	145,000				

SCRAPERS - SELF PROPELLED

Model	New	CATERPILLAR							
		2009	2008	2007	2006	2005	2004	2003	2002
613C II		225,000	180,000	145,000	120,000	95,000	87,500	80,000	73,000
615CII		280,000	255,000	225,000	215,000	170,000	125,000	105,000	90,000
621G		440,000	410,000	365,000	325,000	270,000	230,000	195,000	165,000
627G		520,000	455,000	410,000	365,000	330,000	300,000	290,000	270,000
637G		770,000	680,000	640,000	570,000	520,000	465,000	425,000	390,000
657G		910,000	770,000	680,000	590,000	560,000			

Model	New	TEREX							
		2009	2008	2007	2006	2005	2004	2003	2002
TS14G	395,000	345,000	275,000	220,000	175,000	145,000	120,000	105,000	87,500

DRAFT

SKID-STEER LOADERS

BOBCAT

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
S130	24,430	19,000	17,750	16,750	14,250	13,750	13,000	12,500	
S160	28,287	20,750	19,000	18,000	15,500	14,750	13,750	13,250	
S185	29,359	23,000	21,250	19,250	18,000	17,000	16,250	15,500	14,500
S220	34,805	25,000	23,500	21,250	20,000	19,000	18,000	17,250	
A300	47,612	33,000	30,000	26,000	24,250	22,500	21,250	19,500	18,500
S300	38,503	27,000	25,500	23,250	22,000	20,750	19,500	18,500	17,750
463	16,921		11,250	10,250	9,000	7,750	7,250	7,000	6,750

CASE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
410	27,154		19,250	17,500	16,500	15,250			
420	29,149		20,750	19,250	17,500	16,000			
430	33,517		22,000	20,250	18,500	16,750			
440	35,961		24,250	22,000	20,000	18,250			
450	38,693		25,750	23,250	21,000	19,000			
465	49,345		33,250	31,000	28,750	26,750			

CATERPILLAR

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
226B II		23,000	21,000	19,000					
232B II		24,000	22,500	21,000					
242B II		26,000	24,000	22,500					
246C		27,500	25,250	24,000					
252B II		28,000	26,000	24,500					
262C		31,000	28,000	26,500					

DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
313	24,589	15,500	14,000						
315	26,466	17,000	15,500						
317	29,239	20,750	19,000	17,500	16,250	15,000			
320	31,855	22,500	20,750	19,000	17,000	15,500			
325	36,892	26,500	24,250	22,500	20,750	19,000			
328	39,671	27,500	25,250	23,500	21,500	20,000			
332	44,180	31,750	27,000	25,000	22,500	21,000			

GEHL

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
3640E	24,352	16,750	14,750	13,000	11,500				
4240E	26,131	18,250	16,250	14,500	13,000				
4640E T	31,262	21,500	19,500	17,500	15,750				
4840E	30,710	21,500	19,500	16,750	14,500				
5640E T	36,859	25,000	22,000	19,250	16,750				
6640E	41,804	29,500	25,500	22,000	19,000				

SKID-STEER LOADERS cont.

Model	New	JCB							
		2009	2008	2007	2006	2005	2004	2003	2002
160ROBOT	25,857		17,250	15,750	14,750	13,250	12,250	11,250	10,250
170ROBOT	26,500		18,250	16,750	15,750	14,250	13,250	12,250	11,250
190ROBOT	32,324		22,250	20,000	18,000	16,500	15,250	14,250	13,250
1110ROBOT	35,011		24,500	21,500	19,000	17,500	16,250	15,250	14,250

Model	New	NEW HOLLAND							
		2009	2008	2007	2006	2005	2004	2003	2002
L120	14,157	11,750	10,750	9,750	8,750				
L125	15,482	13,000	11,750	10,750	9,750				
LS140	21,214				14,500	13,750	13,000	12,000	11,250
L150	24,475	18,500	17,500	16,250	15,000				
LS160	23,133				15,500	14,500	13,750	13,000	12,000
L160	26,308	19,500	18,500	17,250	16,000				
LS170	25,747				16,500	15,750	15,000	14,000	13,250
L170	27,942	21,000	19,500	18,250	17,000				

DRAFT

TRENCHERS

CLEVELAND

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
246FD	297,289	210,000	190,000	170,000	150,000	120,000	110,000	100,000	97,500
400WHD	516,835	345,000	310,000	280,000	245,000	220,000	2,000,000	180,000	160,000
7036	264,650	185,000	165,000	145,000	115,000	105,000	100,000	92,500	85,000
7648	429,082	290,000	260,000	235,000	2,050,000	185,000	165,000	150,000	120,000
8700	375,992	255,000	230,000	200,000	180,000	160,000	145,000	115,000	105,000
9624	215,111	185,000	165,000	150,000	120,000	110,000	100,000	92,500	85,000

DITCH WITCH

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
HT25		16,250	15,000	12,000	10,000	9,250	8,250	7,500	6,500
RT40		24,750	21,750	18,750	17,250	16,250	15,000		
RT55		41,250	36,750	31,500	26,250	20,000	15,000		
RT95		48,750	44,250	39,000	33,750	29,250			
RT115		56,000	51,000	47,250	43,500	40,500	36,750	33,750	31,000

VERMEER

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
RT350		20,000	17,500	15,000	12,250	11,500			
RT450		24,000	21,000	17,500	15,000	13,500	11,500	10,000	
T455	107,290		90,000	82,500	77,500	70,000	59,000	54,000	48,500
T555	160,000						92,500	85,000	82,500
RT650		46,500	40,750	36,750	32,750	26,500	21,250		
T855		425,000	390,000	360,000	310,000	285,000	255,000	240,000	220,000

WHEEL DOZERS

Model	CATERPILLAR								
	New	2009	2008	2007	2006	2005	2004	2003	2002
814F II		250,000	220,000	195,000					
824H		500,000	445,000	390,000	350,000	315,000			
834H		680,000	600,000	530,000	480,000	435,000			
844					530,000	500,000	460,000	420,000	380,000
844H		800,000	710,000	650,000	600,000	550,000			

DRAFT

WHEEL LOADERS

CASE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
21E	81,463	45,000	41,000	35,000	29,500	26,500			
321E	95,065	60,000	53,000	47,500	41,000	34,000			
521D	135,418		66,000	57,000	46,750	39,750	36,000	32,000	28,000
621E	176,808	105,000	95,000	82,500					
721E	206,697	135,000	115,000	105,000	87,500				
821E	253,382	165,000	140,000	120,000	100,000				
921E	364,206	200,000	185,000	165,000					

CATERPILLAR

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
IT14G		77,500	65,000	57,000	53,000	47,500	42,750	37,500	35,750
IT62H		215,000	195,000	165,000	145,000	130,000			
914G		72,000	60,000	53,000	46,750	42,750	38,500	34,250	32,500
924H		120,000	95,000	80,000					
930H		155,000	135,000	110,000					
950H		200,000	180,000	160,000	140,000	125,000			
962H		210,000	190,000	175,000	140,000	125,000			
966H		295,000	265,000	225,000	185,000	150,000			
980H		375,000	330,000	295,000	260,000	230,000	200,000		
988H		750,000	660,000	570,000	460,000	375,000			
990H		850,000	770,000	700,000	620,000	560,000	510,000		

DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
210LE	64,679		33,750	31,000	28,750	23,750	20,750	18,750	17,250
244J	75,536	50,000	44,000	40,000	36,500	33,000			
304J	106,841	56,000	50,000	46,000	41,500	37,250			
344J	133,564	75,000	66,000	60,000	54,000				
444J	132,264	100,000	90,000	82,500	70,000	62,000	56,000		
544J	162,057	115,000	100,000	92,500	77,500	74,000	70,000	67,000	
624J	199,250	145,000	120,000	105,000	95,000	85,000	80,000		
644J	258,421	205,000	175,000	150,000	120,000	105,000	95,000		
724J	275,245	215,000	185,000	155,000	125,000	110,000	100,000	87,500	
744J	382,389	255,000	220,000	175,000	140,000	120,000	110,000	97,500	
824J	411,013	265,000	230,000	185,000	150,000	125,000	115,000	105,000	
844J	490,842	320,000	275,000	245,000	190,000				

GEHL

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
280	51,949	31,000	28,500	25,250	22,500	20,250			
480	75,398	34,000	31,000	27,750	24,750	22,000			
680	85,297	39,250	32,500	28,500	25,000	21,750			

HYUNDAI

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
HL730-7	106,877		65,000	58,000	51,000	45,250	39,750		
HL740-7	123,190		72,000	64,000	58,000	52,000	46,750		
HL757-7	153,144		95,000	77,500	66,000	55,000	48,500		
HL760-7	191,006		115,000	100,000	82,500	65,000	58,000	52,000	
HL770-7	267,242		150,000	125,000	100,000	80,000	65,000		

WHEEL LOADERS cont.

JCB

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
2CX	73,070	44,000	38,000	33,000	30,000				
406B	76,161	45,000	40,000	34,500					
409B	95,724	60,000	50,000						
416HT	146,090	82,500	71,000	64,000	57,000	52,000	47,500	43,500	39,500
426HT	182,722	115,000	95,000	85,000	77,500	71,000	64,000	59,000	54,000
436HT	210,192	130,000	100,000	90,000	80,000	74,000	67,000	62,000	59,000
456HT	292,832	160,000	140,000	110,000	95,000	90,000	80,000	71,000	63,000

KOMATSU

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
WA50-3		35,750	32,250	28,750	24,750	22,000	19,500	17,750	15,250
WA70-5		47,500	43,500	40,000	37,500	35,000			
WA150-5		65,000	59,000	54,000	49,500	45,000	41,000		
WA320-6		140,000	120,000						
WA430-6		185,000	155,000	135,000	115,000				
WA450-6		255,000	215,000	180,000	150,000				
WA500-6		335,000	260,000	205,000	175,000				
WA600-6		530,000	415,000	320,000	240,000				
WA800-3		850,000	730,000	650,000	540,000	480,000	440,000	395,000	335,000
WA900-3		900,000	780,000	700,000	580,000	520,000	470,000	415,000	355,000

NEW HOLLAND

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
W50TC	66,862	50,000	43,750	39,000	34,750				
W80TC	79,487	60,000	54,000	47,500	40,500				
W110B		90,000	77,500						
W130B		115,000	95,000						
W170B	173,092	125,000	105,000	92,500	85,000				
W190B	207,171	145,000	125,000	105,000	92,500				

TEREX

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
TL60		42,000	37,000	33,500					
TL80		48,500	42,000	38,500					
TL100		55,000	47,000	42,000					
TL160		66,000	60,000	56,000					
TL210		115,000	97,500	85,000					
TXL300-2		155,000	135,000	110,000	97,500				
TXL500-2		240,000	175,000	145,000	120,000				

VOLVO

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
L25B	70,446	45,000	41,500	37,250	33,000	30,250	27,500	25,000	
L35B	85,032	56,000	47,750	43,750	37,750	34,250	30,750	29,000	27,500
L40B	106,793	62,000	56,000	49,500	44,500	41,000	36,750	32,500	30,000
L60F	154,952	110,000	100,000	90,000					
L90F	195,657	140,000	125,000	115,000					
L110F	244,736	185,000	165,000						
L150F	351,998	250,000	215,000						
L220F	461,630	315,000	250,000						
L350F	755,446	470,000	385,000	320,000					

LIFTING EQUIPMENT AERIAL LIFTS

GENIE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
GS1530	16,095	8,250	7,500	6,500	5,750	5,250	5,000	4,000	3,600
GS2046	21,095	10,500	9,500	8,500	7,500	6,500	5,750	5,250	5,000
GS3246	31,465	16,250	14,750	12,750	11,250	10,250	9,000	8,000	7,000
GS3268DC	47,390	24,250	21,500	19,250	17,500	15,750	14,000	12,250	10,500
GS4390RT	81,860	39,000	34,000	30,000	27,500	26,500	25,500	23,750	21,250
GS5390RT	97,840	45,250	39,000	34,000	30,500	28,750	27,000	24,500	22,250
S40	86,805	44,000	40,250	37,250	33,750	30,750	27,750	25,000	22,250
S60	131,365	68,000	63,000	58,000	52,000	48,500	44,500	41,000	37,250
S80	188,225	100,000	85,000	80,000	72,000	68,000	63,000	58,000	51,000
S100	263,640	135,000	120,000	115,000	100,000	95,000	82,500	77,500	70,000
S120	302,995	155,000	145,000	135,000	125,000	115,000	110,000	100,000	95,000

GROVE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
A60J	107,515	45,000	41,750	38,250	35,000	31,500	28,250	25,000	22,250
A80J	181,545	70,000	65,000	59,000	54,000	49,500	45,000	41,750	38,250
A125J	272,145	130,000	120,000	115,000	105,000	100,000	85,000	80,000	72,000
T60	108,300	45,000	42,500	38,250	34,750	31,000	28,000	24,750	22,000
T80	153,950	63,000	58,000	52,000	48,500	44,000	39,500	35,250	31,500

JLG

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
E400A	68,400	29,750	27,000	24,000	21,500	19,250	17,250		
E450A	72,370	31,500	28,250	25,250	22,750	20,500	18,500		
E600J	124,780	54,000	49,500	45,000	41,500	38,000			
M400A	77,720	33,500	30,250	27,250	24,250	21,750	19,500		
M450A	81,690	35,000	31,500	28,500	25,500	23,250	21,250		
M600J	134,100	57,000	53,000	47,750	43,000	38,500	34,750	30,500	27,500
150HAX	393,075	170,000	160,000	155,000	145,000	130,000	115,000	100,000	90,000
400S	88,690	39,500	35,750	32,250	29,000	26,000	23,500	20,750	18,750
600S	137,680	61,000	56,000	52,000	46,750	42,000	37,500	33,500	29,750
800A	196,735	80,000	77,500	70,000	63,000	56,000	52,000	46,000	41,500

SKYJACK

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
SD50	53,850	23,750	21,000	18,750	17,000	15,750	14,500	13,250	12,000
8243	60,800	31,250	27,250	24,750	22,250				
8850	71,500	38,250	32,500	30,000	27,250				

SNORKEL

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
TB42	72,760	36,500	32,750	29,500	25,750	23,000	20,500	18,500	16,750
TB50	85,388	42,750	39,000	35,000	31,500	28,000	24,750	22,000	19,500
TB60	103,025	52,000	46,750	42,250	37,750	34,000	30,500	27,750	24,000
TB80	143,577	72,000	64,000	58,000	52,000	46,750	42,250	37,750	33,000
TB120	214,491	105,000	95,000	85,000	80,000	72,000	64,000	58,000	51,000

CRANES FOR TRUCK MOUNTING

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
4 TON	14,000	9,500	8,250	7,500	6,500	5,500	5,000	4,500	4,300
4.5 TON	27,000	17,750	15,750	14,000	12,250	10,500	9,250	8,000	7,500
5 TON	36,250	26,000	23,500	19,000	16,750	14,750	12,500	10,750	9,750
6 TON	40,500	29,000	26,000	23,000	20,750	16,750	15,250	12,250	10,750
7 TON	38,000	26,000	22,500	20,250	17,750	15,250	13,500	12,000	10,250
7.5 TON	40,000	27,500	23,500	21,500	18,750	16,250	14,500	12,500	11,000
8 TON	48,000	34,750	30,250	25,250	22,500	19,750	16,750	14,500	12,750
9.5 TON	50,500	35,000	27,500	24,750	21,500	19,250	16,500	15,000	12,750
10 TON	53,000	37,250	32,750	27,000	24,250	20,750	17,750	15,250	13,750
12.5 TON	56,500	39,250	33,750	29,500	25,250	21,500	19,000	16,250	14,750
14 TON	60,000	42,250	35,500	31,000	26,500	23,000	20,230	17,750	16,250
16.5 TON	68,000	47,750	40,250	35,500	30,500	26,500	23,500	20,750	19,000
21 TON	94,500	65,000	58,000	48,500	41,250	36,500	31,500	27,000	24,250
26 TON	112,500	77,500	67,000	59,000	52,000	46,000	40,250	34,750	32,000

HYDRAULIC CRANES

GROVE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
GMK3055	681,560	590,000	560,000	510,000	475,000	435,000	400,000		
GMK4100B		900,000	840,000	790,000	760,000	720,000	680,000	660,000	630,000
GMK5165		1,310,000	1,250,000	1,190,000	1,130,000	1,080,000			
GMK5275		1,890,000	1,670,000	1,590,000	1,530,000	1,470,000	1,400,000	1,330,000	1,260,000
GMK6350	2,505,180	2,480,000	2,340,000	2,250,000	2,120,000	2,030,000	1,890,000	1,780,000	1,670,000
RT540E		305,000	290,000	270,000	255,000				
RT700E	460,405	410,000	395,000	380,000	360,000	340,000	325,000		
RT890E		690,000	670,000	640,000	610,000	580,000	540,000		
RT9130E	1,062,780	990,000	860,000	830,000	790,000	770,000	750,000	710,000	680,000
TMS700E	627,075	495,000	470,000	445,000	415,000	385,000	360,000		

LINK BELT

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
ATC3250		2,100,000	1,940,000	1,800,000					
HTC8690		770,000	740,000	700,000	670,000	630,000	590,000		
RTC8030 II	257,000	230,000	215,000	205,000	190,000	180,000	170,000	160,000	145,000
RTC8050 II	360,150	345,000	330,000	310,000	290,000	275,000	250,000	235,000	220,000
RTC8010 II		840,000	790,000	760,000	710,000	690,000	660,000	640,000	620,000

SHUTTLELIFT

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
3330FL		87,500	80,000	73,000	66,000	62,000	57,000	52,000	41,750
3340B		110,000	100,000	92,500	85,000	77,500	74,000	68,000	61,000
5560B		165,000	150,000	130,000	120,000	110,000	105,000	97,500	85,000

TEREX

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
AC30CITY		405,000	345,000	315,000	295,000	270,000			
AC40CITY		540,000	485,000	430,000	415,000	395,000			
AC80-2		750,000	700,000	670,000	620,000	590,000	550,000		
AC120-1		850,000	800,000	770,000	720,000	680,000	650,000		
AC140		1,130,000	1,040,000	950,000	880,000	810,000	740,000		
AC200-1		1,710,000	1,580,000	1,530,000	1,440,000	1,400,000	1,350,000		
AC250-1		1,800,000	1,620,000	1,560,000	1,470,000	1,420,000	1,380,000		
AC350		2,430,000	2,250,000	2,160,000	2,030,000	1,940,000	1,850,000		
CD225	168,018	120,000	115,000	110,000	100,000	90,000	85,000	80,000	72,000
RT335	238,745	205,000	195,000	175,000	160,000	150,000	145,000	140,000	135,000
RT555-1	424,000	320,000	295,000	270,000	235,000	205,000			
RT775		430,000	410,000	385,000	365,000	345,000			
RT1000		650,000	610,000	590,000	560,000				

LATTICE BOOM CRANES

LINK BELT

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
108HYLAB5		380,000	360,000	340,000	325,000	300,000	280,000		
138HLS		630,000	600,000	580,000					
218HLS		820,000	780,000	760,000	730,000	700,000	680,000		
348HS		2,070,000	1,800,000	1,670,000	1,510,000	1,350,000	1,210,000		
HC238H II	1,130,580	950,000	900,000	870,000	850,000	810,000	780,000	760,000	720,000
HC278H II	2,002,650	1,580,000	1,540,000	1,490,000	1,450,000	1,400,000	1,370,000	1,320,000	1,260,000
LS238H	913,370	900,000	850,000	820,000	780,000	750,000	720,000	690,000	670,000
LS248H II	1,198,660	1,350,000	1,230,000	1,130,000	990,000	900,000	870,000	840,000	810,000
LS278H	1,460,750	1,940,000	1,620,000	1,490,000	1,350,000	1,260,000	1,180,000	1,130,000	1,070,000
LS308H II	784,010	790,000	760,000	730,000	690,000	670,000	640,000	600,000	580,000

MANITOWOC

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
111		670,000	650,000	600,000	560,000	530,000	500,000		
180		670,000	640,000	590,000	550,000	520,000	495,000	465,000	
222		760,000	730,000	690,000	650,000	610,000	5,700,000		
555	821,895	1,050,000	950,000	910,000	870,000	840,000	810,000	780,000	750,000
777T	1,272,235	1,110,000	1,060,000	1,030,000	980,000	950,000	910,000	870,000	850,000
1015		950,000	900,000	860,000	830,000	790,000	760,000	730,000	
2250T	2,425,610	1,810,000	1,720,000	1,660,000	1,600,000	1,530,000	1,490,000	1,440,000	1,380,000
5000		355,000	340,000	325,000	310,000	275,000	245,000		
8000		700,000	670,000	620,000	580,000	550,000	520,000		
8500		710,000	670,000	630,000	590,000	560,000	530,000		
10000	853,412	790,000	750,000	710,000	670,000	630,000	590,000	550,000	

TEREX

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
HC80		550,000	520,000	485,000	460,000	440,000	425,000	410,000	400,000
HC110		640,000	610,000	580,000	550,000	530,000	510,000	495,000	475,000
HC165		1,220,000	1,080,000	990,000	900,000	810,000	730,000		
HC275		1,800,000	1,580,000	1,440,000	1,310,000	1,220,000	1,150,000	1,100,000	1,050,000

ROUGH TERRAIN LIFT TRUCKS

CASE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
585G	64,177	44,500	40,250	35,750	32,250	28,250	25,500	22,750	20,250
586G	66,460	46,750	42,000	37,750	34,500	30,750	27,500	24,750	22,500
588G	70,291	49,500	44,500	39,750	35,500	32,250	28,250	25,500	22,750

CATERPILLAR

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
TH220B		44,250	40,000	36,000	32,000	29,250	26,500	24,250	
TH330B		47,750	42,750	38,500	35,000	31,250	28,000	25,250	
TL642		69,000	62,000	56,000	51,000				
TL943		77,500	71,000	64,500	59,000				
TL1255		110,000	102,500	95,000	87,500				

DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
3200	65,815	48,250	43,500	39,000	35,500	32,000	29,000	26,250	23,750
3400	69,916	51,000	46,000	41,250	37,250	33,500	30,500	27,750	25,250

GEHL

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
CT6-18LP	71,851	43,750	39,750	35,750	32,000	28,750			
CT6-18T	77,301	47,750	42,750	38,500	34,750	31,000			
CT7-23T	90,426	55,500	50,500	45,500	41,250	37,500			
DL6	112,011	78,750	73,000	68,500	62,000	56,500	51,500	46,500	42,250
DL10	135,584	93,750	87,500	82,500	77,500	71,500	65,000	60,000	55,000
RS5	82,720	61,000	56,000	51,500	47,250	43,250	39,750		
RS6	101,498	70,000	64,000	59,000	54,500	50,500	47,000		
RS8	115,928	77,500	72,000	67,500	62,500	58,500	54,500		

GENIE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
GTH636	98,150	59,000	52,500	47,750	43,250	39,250			
GTH844	109,695	65,500	61,000	55,500	51,000	46,750			
TGH1048	135,170	81,250	75,000	68,500	62,500	57,000			
GTH1056	149,985	90,000	82,500	76,250	72,000	68,000			
GTH5519	74,060	44,000	39,750	36,250	32,750	29,750			
GTH6622	88,870	53,000	48,500	43,750	39,250	35,000			

GRADALL

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
534D9	118,785	67,000	62,500	58,000	51,500	47,500	44,250	40,000	36,000
534D10	128,765	73,500	68,000	62,500	57,500	52,500	48,500	43,750	39,500
544D10	150,125	85,000	81,250	75,000	71,000	67,000			
G6-42P	105,300	59,500	55,500	50,500	46,750	43,250	40,250	24,250	22,250

JLG

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
G5-18A	79,655	43,250	39,250	35,500					
G6-42A	111,595	61,000	57,500	52,000	48,500	45,500	42,500		
G10-55A	160,020	88,750	81,250	75,000	68,500	62,500	57,000		
G12-55A	174,600	69,250	90,000	85,000	77,500	72,000	67,000		

ROUGH TERRAIN LIFT TRUCKS cont.

JCB

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
506C	85,395	54,000	49,500	45,500	41,000	36,750	32,250	29,000	26,000
508C	104,138	64,500	59,000	53,000	49,000	44,500	40,500	36,250	32,250
520-40	62,584	35,000	31,750	28,750	26,000	23,750			
527-55	74,320	41,500	37,250	33,500	30,250	27,000			
531-70	92,605	50,500	46,250	42,500	39,000				
532	106,362	64,500	59,000	52,500	47,750	43,000	38,750	34,750	31,250
550	129,638	77,500	71,000	65,500	59,500	53,000	49,000	44,000	40,500
930	65,525	40,500	36,250	32,250	28,750	25,750	23,500	21,250	19,250
940	75,546	46,000	41,750	37,750	34,750	32,000	29,000	26,000	23,750

LIFTALL

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
L-60	52,200	26,500	23,750	21,500	19,500	17,500	15,500	14,000	12,500
M-80	64,800	32,250	28,750	26,000	23,500	21,250	19,500	17,750	16,000

LIFTKING

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
LK50R	69,971	41,750	37,500	34,000	30,750	28,000	25,500	22,500	20,000
LK641R	91,864	55,000	50,000	45,000	40,500	36,500	32,750	29,750	26,500
LK6M22	41,162	24,750	22,250	20,000	18,250	16,250	14,750	12,750	11,750
LK6P44	67,689	41,750	37,250	33,750	30,500	26,750	23,750	21,500	19,250
LK10P44	72,072	44,500	40,250	36,250	32,750	29,750	26,500	23,750	21,500
LK100R	113,363	67,500	61,000	55,000	49,500	44,500	40,250	36,250	32,750

MANITOU N.A.

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
M30	56,190	37,000	33,000	30,000	27,000	24,500	22,000	20,000	
M50	71,955	46,500	42,250	38,000	34,500	30,750	27,500	24,750	
MLT523	81,490	53,500	49,250	44,250	39,750	35,500	31,000	28,250	26,000
MLT940L-120	117,760	70,000	63,500	59,000	53,500	48,500	44,000		
MSI50H	84,134	56,500	51,000	46,000	41,500	37,500			
MT523	69,935	42,750	38,500	35,500	31,750	29,000	25,750	23,000	20,750
MT8044	112,210	73,000	69,000	62,500	59,500	55,500			
MT1745	133,865	87,500	81,250	77,500	71,000	64,500	59,000		
MRT2150	285,350	170,000	162,500	155,000	147,500	140,000	132,500		
TMT45	48,200	36,500	33,750	31,250	28,750				

NEW HOLLAND

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
M427	87,260	69,500	63,500	57,500					
M428	97,185	73,000	66,500	60,500					
M459	103,100	78,750	71,500	65,000					

SKY TRAK

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
6036	102,770	55,500	51,000	47,250	43,250	39,250	35,250	31,750	28,250
10042 LEGA	122,590	73,000	67,500	62,500	58,000	53,500	49,500	45,500	41,750
10054	156,455	87,500	80,000	70,000	64,500	59,500	54,000	49,500	45,000

COMPACTION EQUIPMENT

BEUTHLING

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
B60	9,948	6,000	5,250	4,700	4,300	3,900	3,400	3,200	2,800
B200	13,451	9,500	8,250	7,500	7,000	6,000	5,250	4,600	4,300
B300T	22,450	11,250	10,000	8,750	8,000	7,500	6,500	5,250	4,900
B400	59,187	32,000	28,750	24,750	22,750	20,500	16,000	14,750	13,500

BOMAG

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
BW65H	17210	12500	11750	10750	9000	7000	6500	6000	5250
BW90AD-2	35510	21000	18500	16000	14250	13250	12250	11750	11000
BW120AD-4	67530		34500	30500	27000	24000	21500	19250	17250
BW138AD	82,318	39,250	34,750	31,250	26,750	23,500	20,500	19,000	17,750
BW141AD-4	152,910	80,000	61,000	53,000	47,500	44,000	50,000		
BW161AC-4	178,870	97,500	85,000	73,000	65,000	56,000			
BW219DH-4	234,180	130,000	115,000	97,500	90,000	82,500			
BC672RB-2	658,665	315,000	265,000	210,000	165,000				

CMI TEREX

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
3-35C	248,500	155,000	135,000	120,000	97,500	85,000	74,000	66,000	60,000
3-75E	457,000	265,000	215,000	190,000	160,000	140,000	120,000	97,500	90,000
3-90E	615,250	360,000	300,000	250,000	215,000	180,000	150,000	125,000	97,500

CASE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
DV201	44,076	27,750	24,500	22,000	17,750	16,500	15,500	14,500	13,500
DV204	57,931	33,250	29,250	25,250	23,250	20,500	19,000	17,250	15,750
SV208D	103,612	63,000	58,000	53,000	44,250	40,750	36,500	31,500	27,250
SV216D	165,809	90,000	77,500	72,000	66,000	58,000	53,000	47,500	42,500

CATERPILLAR

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
816F II		235,000	200,000	180,000					
825H		435,000	410,000	385,000	355,000	325,000			
836H		530,000	450,000	360,000	300,000	260,000			
CP323C		59,000	54,000	49,250	44,250	40,500	36,250	33,000	30,250
CS423E		77,500	70,000	58,000	52,000	47,750	42,750	38,250	34,250
CB534D		100,000	80,000	74,000	70,000	63,000	58,000	52,000	47,750
CB564D		130,000	100,000	90,000	80,000	71,000			

DYNAPAC

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
CC102	54,398	26,250	24,000	21,500	19,750	17,750	16,250	14,750	13,250
CP142	95,598	80,000	68,000	61,000	55,000	49,000			
CA150D	120,798	66,000	55,000	50,000	46,000	41,250	38,250	36,000	33,500
CP221	175,798	105,000	92,500	77,500	70,000	64,000	60,000	57,000	54,000
CA512D	196,798	110,000	97,500	90,000	80,000	74,000	66,000	57,000	51,000
CA602D	215,198	125,000	105,000	97,500	85,000	77,500	70,000	60,000	54,000
CT262	431,398	165,000	145,000	130,000	125,000	110,000	105,000	92,500	85,000

COMPACTION EQUIPMENT cont.

Model	New	HAMM							
		2009	2008	2007	2006	2005	2004	2003	2002
HD8VV	32,500	19,500	16,000						
HD13VV	59,600	33,000	26,000						
HD70HV	120,000	75,000	67,000	61,000	52,000	46,250	41,250	34,750	
HD120HV	149,000	87,500	77,500	67,000	58,000	53,000	48,500	44,000	
HDO130V	188,500	125,000	110,000						
3520PB	232,000	140,000	120,000	110,000	100,000	87,500	75,000	66,000	

Model	New	HYPAC							
		2009	2008	2007	2006	2005	2004	2003	2002
C330B	64,770	37,000	34,250	29,750	25,750	22,750	18,500	14,500	11,750
C340C	95,020	49,000	40,750	34,500	31,500	27,750	23,750	21,750	19,000
C560H	168,105	100,000	90,000						
C754B	82,318	36,000	30,500	25,000	22,000	20,250	19,000	17,500	16,250
C784	209,100	100,000	90,000	74,000	58,000	49,250	41,750	35,250	29,750
C815D	70,550	38,000	34,500						
C822C	103,110	52,000	44,250	37,750	32,250	28,750	23,750	20,750	18,250
C832D	144,895	70,000	63,000						
C852D	181,290	100,000	92,500						

Model	New	JCB							
		2009	2008	2007	2006	2005	2004	2003	2002
VM46D	80,183	51,000	42,500	38,500	35,000				
VM75D	101,092	60,000	50,000	46,000	42,250				
VM132D	142,030	97,500	85,000	74,000	64,000				
VM200D	170,373	115,000	100,000	85,000	72,000				
VMT260	47,174	29,000	23,000	20,750					
VMT480	75,332	41,750	35,750	32,000	28,750				

Model	New	MAULDIN							
		2009	2008	2007	2006	2005	2004	2003	2002
1450	8,280	5,250	4,900	4,500	4,100	3,800	3,500	3,200	3,100
3000	9,150	6,250	5,000	4,700	4,500	4,100	3,800	3,500	3,200
4000	9,950	6,500	5,250	4,900	4,700	4,500	4,100	3,700	3,500

Model	New	SAKAI							
		2009	2008	2007	2006	2005	2004	2003	2002
R2H2	130,052	70,000	60,000						
SV201D	85,360	51,000	42,000	36,750	32,000	27,750			
CR270	19,767	12,000	11,000	10,000	9,250				
SW320-1	41,122	32,000	29,000						
SV400D II	114,664	69,000	56,000						
SV510D III	138,140	85,000	72,000	61,000					
SW850	150,045	100,000	85,000	77,500	68,000	60,000	53,000	48,500	43,250
SW880	166,008	110,000	95,000						
SW990	198,752	140,000	115,000						

COMPACTION EQUIPMENT cont.

TEREX									
Model	New	2009	2008	2007	2006	2005	2004	2003	2002
1-71HO	8,995	5,750	5,250	4,800	4,500	4,200	3,900	3,600	3,300
2-65HO	11,895	7,750	7,000	6,000	5,500	5,250	4,700	4,300	4,000
TV800-1		22,000	20,000	16,250	13,500	12,000	9,750	8,500	7,250
TV900-1	31,095	24,750	22,500	18,750	16,250	14,500	12,250	10,250	9,000
TV1000-1	35,595	26,000	23,750	19,500	17,250	15,250	13,250	11,000	9,750
TV1200-1	36,395	26,750	24,750	20,500	18,000	16,250	14,000	12,000	10,750
TV1300-1	48,695	29,750	27,250	23,000	20,750	18,750	16,500	14,500	12,750
TV1400-1	55,095	31,500	29,000	24,750	22,000	19,500	17,500	15,500	14,250

VOLVO									
Model	New	2009	2008	2007	2006	2005	2004	2003	2002
PT125R		67,000	59,000	55,000					
DD14S	39,165	19,500	17,750	16,500					
DD16	44,778	24,250	21,250	18,500					
DD29	57,790	33,500	30,000	27,000					
DD70	177,096	90,000	75,000	63,000					
DD112HF	203,653	105,000	90,000	77,500					
DD132HF	235,735	125,000	110,000	97,500					
DD138HF	262,586	135,000	115,000	105,000					
SD25D	66,158	32,750	28,000	25,000					
SD45D	98,793	46,000	39,750	34,250					
SD70D	118,803	59,000	54,000	49,500					
SD100D	162,459	72,000	65,000	59,000					
SD160F	277,713	115,000	100,000	90,000					
SD200F	315,238	140,000	120,000	100,000					

WACKER									
Model	New	2009	2008	2007	2006	2005	2004	2003	2002
RT56-SC	42,415	25,500	21,750	18,000	15,250	12,750	10,750		
RD7H	18,160	10,750	9,750	8,500	8,250	8,000	7,750	7,250	6,750
RT82-SC	42,970	26,500	22,750	19,000	16,000	13,750	12,000		
RD12	18,820	11,500	10,250	9,250					
RD16	34,200	20,750	17,750	15,250					
RD27-100	43,500	26,750	23,500	20,750	17,000	15,750			
RS800A	12,825	9,000	8,000	7,000	6,000	5,250	4,600	4,000	3,700

WEBER									
Model	New	2009	2008	2007	2006	2005	2004	2003	2002
TRC66	36,075	22,750	18,750	15,750	13,250	11,250			
TRC86	36,535	23,250	19,250	16,250	13,750	11,750			
DVH550	8,081	7,250	6,500	5,750	4,700	4,400	4,000	3,600	3,100
DVH600	11,100	8,750	7,500	6,500	6,000	5,750	5,000	4,600	4,200

CONCRETE EQUIPMENT

MIXERS

Model	New	2008	2007	2006	2005	2004	2003	2002	2001
4E	2,145	1,600	1,500	1,400	1,200	1,100	900	700	600
6E	2,570	1,800	1,700	1,600	1,500	1,400	1,200	1,100	900
10E	4,880	3,700	3,300	3,000	2,800	2,300	2,100	1,900	1,800
12E	6,241	4,700	4,200	3,800	3,500	3,200	2,900	2,400	2,200
16E	8,143	5,750	5,500	5,250	5,000	4,700	4,500	4,200	4,000

PAVERS

GOMACO

Model	New	2008	2007	2006	2005	2004	2003	2002	2001
COMM II	143,870	140,000	120,000	110,000	100,000	87,500	77,500	70,000	65,000
GT3200	119,935	95,000	85,000	75,000	70,000	65,000	55,000	48,000	43,000
GT3600	164,870	155,000	135,000	120,000	110,000	97,500	87,500	80,000	75,000
GT600078	109,960	85,000	74,000	68,000	63,000	58,000	49,500	42,750	37,250
GT6300	184,785	175,000	165,000	155,000	135,000	125,000	115,000	105,000	92,500

MILLER FORMLESS

Model	New	2008	2007	2006	2005	2004	2003	2002	2001
M1000	166,400	125,000	115,000	105,000	97,500	90,000	85,000	73,000	64,000
M8100	206,000	170,000	155,000	130,000	120,000	110,000	97,500	87,500	75,000
M8800	267,500	185,000	165,000	145,000	125,000	115,000	105,000	97,500	90,000

CRUSHING AND CONVEYING EQUIPMENT

CONVEYORS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
18"X30'	20,350	12,500	11,500	10,500	9,750	8,750	8,500	8,000	7,750
18"X50'	25,325	15,750	14,500	13,250	12,250	11,250	11,000	10,250	9,500
24"X30'	23,050	13,500	12,250	11,000	10,250	9,500	8,750	8,250	8,000
24"X40'	24,545	17,000	15,000	13,750	12,500	11,500	11,250	10,250	9,750
24"X50'	26,315	17,000	15,000	13,750	12,500	11,500	11,250	10,500	9,750
24"X60'	28,100	20,000	17,750	16,000	14,750	13,750	13,250	12,500	11,500
24"X70'	30,295	21,250	19,250	17,250	15,250	14,000	13,500	12,500	11,500
24"X80'	36,265	23,000	20,750	19,250	17,250	15,750	15,250	14,000	13,000
30"X30'	25,325	18,250	16,000	14,750	13,500	12,500	12,250	11,250	10,500
30"X40'	26,875	19,250	17,000	15,250	14,500	13,250	12,500	12,000	11,000
30"X50'	28,650	20,750	18,750	16,500	15,000	14,000	13,500	12,500	11,500
30"X60'	30,520	21,000	19,250	17,000	15,250	14,500	13,750	12,500	12,000
30"X70'	33,510	23,250	21,000	19,250	17,750	16,000	15,750	14,500	13,250
30"X80'	38,450	24,000	22,000	20,250	18,500	16,500	16,000	14,750	13,500
36"X30'	28,425	19,250	17,000	15,250	14,500	13,250	12,500	12,000	11,000
36"X40'	29,950	20,750	18,750	16,500	15,000	14,000	13,500	12,500	11,500
36"X50'	31,525	22,750	20,500	18,750	17,000	15,250	15,000	13,750	12,500
36"X60'	35,825	25,250	22,750	20,750	19,250	17,250	16,500	15,250	14,000
36"X70'	37,485	26,500	24,000	22,000	20,500	18,750	18,250	16,250	15,000
36"X80'	45,780	28,000	25,250	23,000	21,250	19,500	19,250	17,250	15,750
42"X40'	33,840	23,750	21,500	19,500	18,250	16,250	16,000	14,750	13,500
42"X50'	35,160	24,500	22,500	20,500	18,750	17,000	16,500	15,250	14,000
42"X60'	38,375	23,750	21,500	19,500	18,250	16,250	16,000	14,750	13,500

CRUSHERS

CONE CRUSHERS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
36"	149,600	105,000	87,500	77,500	72,000	64,000	60,000	57,000	51,000
45"	195,300	115,000	95,000	92,500	87,500	82,500	77,500	72,000	65,000
54"	264,275	170,000	150,000	145,000	135,000	120,000	100,000	95,000	87,500
66"	448,400	265,000	245,000	230,000	215,000	200,000	185,000	175,000	155,000

HAMMERMILL CRUSHERS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
2033	46,800	35,000	32,500	30,000	27,250	25,000	23,500	21,750	20,250
3033	49,065	36,500	34,000	31,250	29,000	26,250	24,250	22,500	20,750
4034	72,715	50,000	46,750	43,250	40,500	37,000	34,750	32,000	29,750
5042	100,200	72,000	64,000	60,000	56,000	51,000	47,500	44,250	41,500

SINGLE IMPELLER

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
3020	80,935	56,000	52,000	47,500	44,250	40,750	37,250	34,750	32,000
4336	159,500	100,000	97,500	90,000	85,000	82,500	77,500	70,000	66,000
4340	180,900	130,000	115,000	97,500	92,500	85,000	85,000	77,500	72,000
5348	269,785	185,000	175,000	155,000	145,000	135,000	120,000	115,000	97,500
6360	551,000	370,000	335,000	300,000	285,000	270,000	240,000	225,000	210,000

CRUSHERS (cont)

JAW

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
1016	50,500	35,250	32,500	30,250	27,750	25,500	24,000	22,000	20,500
1024	60,460	42,250	38,500	35,500	33,000	30,500	28,000	26,000	24,250
1236	105,380	70,000	62,000	59,000	55,000	50,000	46,750	43,250	40,500
1248	119,120	80,000	74,000	68,000	60,000	57,000	53,000	48,500	46,000
1648	191,980	140,000	130,000	120,000	97,500	90,000	85,000	85,000	77,500
3648	263,750	180,000	160,000	150,000	140,000	130,000	120,000	97,500	90,000
4248	317,000	205,000	190,000	180,000	160,000	150,000	140,000	130,000	120,000
5460	618,800	380,000	345,000	305,000	290,000	270,000	240,000	230,000	215,000

ROLL

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
2420	86,245	58,000	54,000	50,000	46,750	43,000	40,250	37,500	35,000
3018 T	134,900	95,000	87,500	80,000	72,000	68,000	64,000	59,000	55,000
4030	161,895	110,000	100,000	100,000	92,500	87,500	80,000	72,000	68,000
5424HD	221,425	160,000	145,000	120,000	110,000	100,000	100,000	92,500	87,500
5530	252,300	190,000	175,000	165,000	155,000	140,000	115,000	105,000	100,000

STANDARD APRON FEEDERS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
30"X6'	23,465	17,750	15,750	15,000	13,750	12,500	12,000	11,000	10,250
30"x10'	31,335	22,500	21,000	19,500	18,000	16,500	15,500	14,500	13,000
30"x12'	35,067	23,000	21,250	19,750	18,250	17,000	15,500	14,750	13,500
36"x6'TPL	26,706	19,750	18,250	16,500	15,500	14,500	13,000	12,250	11,750
36"X8'	31,010	22,500	21,000	19,500	18,000	16,000	15,250	14,250	12,750

HEAVY DUTY APRON FEEDERS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
36"X12HD	42,365	29,500	27,250	25,500	23,750	22,000	20,750	19,000	17,750
36"X22'HD	62,455	47,750	44,250	40,500	37,750	35,000	32,500	29,750	27,250
42"X12'HD	46,268	33,250	30,250	28,000	26,000	24,000	22,250	20,750	19,000
42"X22'HD	72,500	51,000	47,000	43,500	39,750	37,000	34,500	32,000	29,000
48"X14'HD	57,316	44,750	40,500	37,750	35,000	32,500	29,750	27,250	25,500
48"X26'HD	99,830	71,000	64,000	61,000	55,000	52,000	47,750	44,750	40,750
60"X20'XHD	152,238	100,000	92,500	85,000	85,000	77,500	70,000	60,000	56,000
72"X11'XHD	117,614	85,000	77,500	72,000	64,000	60,000	56,000	51,000	47,500
72"X20'XHD	169,740	125,000	100,000	92,500	85,000	85,000	77,500	70,000	62,000

SCREENS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
4'X10' S	49,800	30,000	26,750	24,250	22,500	20,750	19,250	17,500	15,750
4'X14'S	70,960	35,750	32,250	29,500	26,250	24,250	22,250	20,750	19,250
5'X14'S	68,450	36,000	32,500	29,750	26,750	24,250	22,500	20,750	18,750
5'X16TDI	77,782	41,000	36,750	33,500	30,500	27,250	25,000	22,750	21,000
6'X16'TDI	90,820	48,750	43,250	39,000	35,250	32,250	29,500	26,250	24,250
7'X20'TDI	63,145	34,750	31,750	28,500	25,500	23,500	21,500	19,500	18,000
8'X20'TDI	69,395	36,000	32,500	29,500	26,000	24,000	21,750	19,750	18,000

FORESTRY EQUIPMENT

BRUSH CHIPPERS/CUTTERS

BANDIT

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
65XP	20,200	13,500	11,750	10,000	8,000	6,750	5,750	4,900	
200XP	28,510	19,000	17,000	15,250	14,500	13,250	12,500	11,250	10,250
280XP	44,780	31,500	29,750	28,000	25,500	22,250	19,500	17,750	16,250
1090XP	30,310	20,500	18,500	16,500					
1490XP	37,925	24,500	21,500	19,000	17,000				
1590XP	42,285	29,500	27,500	26,000	23,500				

VEREMEER

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
BC600XL		10,000	9,000	8,250	7,500	6,750			
BC1000XL		23,000	21,500	19,750	18,000	16,750	15,250	14,750	14,000
BC1800XL		29,750	28,250	26,500	24,250	21,250	19,250	16,250	15,000

KERSHAW

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
500	228,000	165,000	135,000	100,000					
1200	220,000	160,000	130,000	10,000	90,000	80,000	72,000	61,000	56,000

BUNCHERS

DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
643J	253,214	165,000	140,000	105,000	85,000				
753J	396,490	300,000	245,000						
853J	481,542	360,000	305,000	225,000	190,000	140,000			
959J	621,508	385,000	325,000	245,000	205,000				

TIGERCAT

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
718		130,000	120,000	105,000	95,000	85,000	68,000	56,000	50,000
724		170,000	150,000	130,000	115,000	105,000	90,000	75,000	68,000
726		200,000	170,000	145,000	130,000	120,000	105,000	90,000	80,000

HARVESTERS

DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
753JH	331,888	300,000	275,000						
1070D	405,882	350,000	300,000	250,000	215,000	180,000	160,000	140,000	
1270D	510,221	375,000	325,000	275,000	240,000	205,000	185,000	165,000	
1470D	568,058	400,000	340,000	290,000					

VALMET

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
500T	418,650				165,000	140,000	120,000	105,000	90,000
911/6	429,000				175,000	150,000	130,000	115,000	100,000
921	482,287				195,000	165,000	150,000	130,000	115,000

LOG LOADERS

CATERPILLAR

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
324D FM		320,000	245,000	190,000	160,000				
325D FM		325,000	250,000	195,000	165,000				

DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
335C	154,444	95,000	80,000	70,000	63,000	57,000			
437C	173,290	115,000	100,000	85,000	74,000	63,000	54,000		
2054	285,429	200,000	175,000	160,000	130,000	120,000	95,000	85,000	74,000
2554	412,872	290,000	215,000	180,000	145,000	130,000	105,000	92,500	80,000
3554	490,966	340,000	250,000	215,000	190,000	160,000	130,000	100,000	

LINK-BELT

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
210LX TL	305,705	220,000	190,000	160,000	135,000	105,000	92,500	80,000	70,000
290LX TL	372,320	250,000	205,000	180,000	150,000	115,000	97,500	90,000	77,500
370LX TL	449,070	280,000	250,000	215,000	170,000	135,000	105,000	92,500	77,500

PETTIBONE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
104-D	288,043	95,000	80,000	62,000	53,000	42,500	36,250	32,750	29,250
154-D	202,550	125,000	100,000	82,500	68,000	57,000	46,750	37,250	33,250
204H	296,272	155,000	110,000	87,500	68,000	61,000	55,000		
254	369,669	195,000	160,000	115,000	95,000	82,500	70,000	61,000	55,000
304A	547,280	285,000	215,000	165,000	130,000	100,000	87,500	74,000	63,000

SKIDDERS

CATERPILLAR

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
517CA		215,000	185,000	165,000	155,000	145,000	120,000	105,000	90,000
527CA		295,000	265,000	225,000	195,000	180,000	160,000	150,000	130,000
545C		215,000	175,000	145,000	120,000				

DEERE

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
540G III	162,103	100,000	85,000	74,000	60,000	48,500	44,500	40,000	36,500
640H	206,697	140,000	125,000						
748H	292,425	190,000	155,000	125,000					
848H	312,157	225,000	180,000						

RANGER

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
F65	121,320	77,500	65,000	57,000	45,000	38,500	34,750	31,000	28,000
H67 II	159,220	95,000	82,500	70,000	61,000	52,000	45,000	39,500	34,500
F68	172,380	105,000	90,000	80,000	70,000	61,000	55,000	48,500	42,500

AIR COMPRESSORS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
90CFM D	15,328	12,000	10,500	8,500	7,250	6,250	6,000	5,750	5,500
100CFM D	16,491	12,500	10,750	8,750	7,500	7,000	6,250	6,250	5,750
130CFM D	17,442	13,000	11,250	9,250	8,000	7,250	6,500	6,250	6,000
160CFM D	17,760	13,500	11,750	10,000	8,500	7,750	7,000	6,500	6,250
185CFM D	18,499	13,750	12,500	11,000	8,750	8,000	7,500	7,000	6,250
250CFM D	23,996	17,250	15,500	14,000	13,250	10,500	8,750	8,500	8,250
300CFM D	39,959	24,500	22,500	20,250	17,250	16,250	14,750	13,000	11,250
450CFM D	47,570	34,750	30,750	26,250	20,250	18,750	17,250	15,500	13,500
600CFM D	68,712	37,250	32,500	28,250	23,500	21,250	17,750	16,250	15,000
825CFM D	76,535	44,500	38,000	28,250	26,000	23,250	21,250	19,750	26,000
900CFM D	83,512	46,000	39,500	35,000	29,250	26,750	23,500	21,250	19,750
1300CFM D	137,425	72,000	65,000	59,000	53,000	48,500	43,000	38,000	32,500
1600CFM D	151,802	90,000	80,000	72,000	67,000	57,000	45,000	40,500	37,250

GENERATORS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
G 900 W	983	400	400	300	300	300	300	200	200
G1500W	1,192	700	700	600	600	600	400	400	400
G2500W	1,620	900	900	800	800	700	700	600	600
G3000W	2,149	1,300	1,300	900	900	800	700	700	600
G3500W	2,160	1,500	1,400	1,300	1,300	900	900	800	800
G4000W	2,721	1,700	1,600	1,500	1,400	1,300	130	900	900
G5000W	3,030	2,200	2,000	1,600	1,600	1,400	1,400	1,300	1,300
G7500W	5,342	3,000	2,600	2,300	2,000	1,800	1,600	1,500	1,400
G10000 W	7,631	4,600	4,300	3,900	3,600	3,000	2,700	2,500	2,300
D25KW	15,629	14,250	12,750	12,000	10,750	10,250	9,750	8,000	7,250
D30KW	16,411	15,750	14,250	12,750	12,000	10,750	10,250	9,750	8,000
D40KW	18,614	17,000	15,750	14,250	12,750	11,750	10,750	10,250	9,750
D50KW	22,218	18,750	17,000	15,500	14,250	12,250	11,750	10,750	10,250
D65KW	25,560	20,000	18,000	16,250	15,250	12,750	12,250	11,250	10,750
D75KW	26,317	22,500	20,000	17,500	16,250	14,250	13,250	12,250	11,750
D90KW	28,329	23,750	22,000	19,000	17,250	15,500	14,250	13,250	12,500
D125KW	37,145	27,750	26,000	23,250	20,000	18,000	17,000	16,250	15,750
D150KW	42,368	29,250	27,250	24,500	22,250	19,500	18,500	17,250	16,750
D200KW	48,242	31,000	29,000	26,250	23,750	22,000	19,500	18,500	17,500
D300KW	68,299	47,750	43,750	39,500	37,250	34,500	31,250	29,000	26,500
D350KW	80,399	53,000	48,500	43,750	41,500	38,000	34,500	33,000	29,500
D400KW	86,241	61,000	57,000	51,000	47,500	43,000	38,250	35,500	31,250
D450KW	87,635	65,000	61,000	55,000	50,000	45,750	40,250	38,000	33,250
D500KW	102,666	77,500	71,000	63,000	59,000	53,000	47,750	43,000	38,250
D700KW	131,972	105,000	97,500	87,500	80,000	70,000	64,000	59,000	54,000
D800KW	139,634	115,000	105,000	100,000	95,000	87,500	80,000	72,000	66,000
D900KW	197,196	145,000	140,000	130,000	125,000	115,000	100,000	97,500	90,000
D1000KW	254,747	195,000	170,000	140,000	135,000	130,000	115,000	105,000	100,000
D1500KW	402,845	255,000	240,000	210,000	175,000	145,000	140,000	130,000	125,000

PILE DRIVING

AMERICAN PILEDRIVING

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
3VIBRO	17,800	12,250	11,250	9,750	9,000	7,500	6,250	5,500	4,700
6VIBRO	21,900	15,250	12,250	11,000	9,750	9,000	8,000	6,500	5,750
20VIBRO	75,650	52,000	46,500	39,000	32,750	28,000	24,000	20,500	17,500
50VIBRO	110,850	85,000	75,000	66,000	61,000	54,000	48,500	43,500	37,500
50E VIBRO	117,200	87,500	77,500	67,000	62,000	56,000	49,500	44,750	38,500
100VIBRO	132,850	100,000	95,000	82,500	72,000	67,000	61,000	56,000	51,000
150VIBRO	162,435	110,000	105,000	97,500	90,000	75,000	68,000	61,000	54,000
150T VIBRO	179,485	120,000	105,000	97,500	90,000	80,000	69,000	63,000	57,000
200VIBRO	198,235	160,000	130,000	110,000	105,000	95,000	82,500	74,000	66,000
300VIBRO	277,225	185,000	170,000	130,000	120,000	110,000	100,000	95,000	80,000
400B VIBRO	456,550	455,000	400,000	350,000	325,000	300,000	265,000	240,000	220,000

I.C.E.

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
44-30	190,420	130,000	110,000	105,000	97,500	87,500	74,000	68,000	62,000
44-50	242,480	170,000	130,000	120,000	105,000	97,500	87,500	75,000	69,000
66-65	312,430	200,000	185,000	170,000	150,000	120,000	105,000	97,500	82,500

TRAMAC

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
230M	39640	32000	29750	26500	23000	19500	18000	17000	16000
328M	42040	33000	31000	27500	24250	20500	19500	18000	17000
428M	51,430	39,000	37,000	32,000	28,500	25,500	24,000	22,500	21,250
625M	54,230	41,500	39,000	34,250	2,750	26,500	25,500	24,250	23,000

PUMPS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
8M A/P	1,102	500	500	500	400	400	300	300	200
18M A/P	1,957	1,300	1,100	1,000	700	600	500	500	400
8M GAS M	1,907	600	500	500	500	400	300	300	300
18M D MAN	4,899	2,900	2,600	2,400	2,200	1,900	1,700	1,600	1,500
18M GAS E	2,510	1,500	1,300	1,100	900	700	600	500	500
40M GAS E	11,003	8,000	7,250	6,500	6,000	5,250	4,500	4,300	3,900
90M GAS E	19,581	11,750	9,500	8,750	8,000	7,250	6,500	6,250	5,750
125M DIES	39,688	21,750	20,250	19,250	17,750	14,750	11,750	10,000	8,250
200M DIES	48,374	23,750	22,000	20,750	19,250	15,750	12,500	10,750	9,000
2" DIESEL	3,968	2,400	2,200	1,900	1,700	1,500	1,300	1,100	1,000
2" ELEC	2,807	1,300	1,100	1,000	900	700	600	500	500
2" GAS	2,202	1,000	900	700	600	500	500	400	300
4" D DIESEL	10,223	4,500	3,900	3,900	3,700	3,500	3,300	3,200	2,900
4" D GAS	8,698	4,500	4,300	3,900	3,700	3,500	3,200	3,000	2,900
4" ELEC	4,647	2,600	2,400	2,100	1,700	1,500	1,300	1,100	1,100
4" 140HP	36,470	19,250	16,750	14,500	12,500	11,750	10,750	9,250	8,000
6" 95HP	24,930	12,500	11,500	10,000	9,000	8,250	7,500	7,000	6,500
8" 120HP	24,643	14,750	13,250	11,750	10,250	9,000	8,000	7,250	7,000
8" DIESEL	37,886	21,500	19,250	17,000	14,500	12,750	11,250	10,000	9,000
10" DIESEL	43,618	22,750	20,250	18,000	15,750	14,000	12,500	10,750	9,500

PAVING EQUIPMENT

CATERPILLAR

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
AP650B		280,000	250,000	220,000	165,000	140,000	115,000	105,000	87,500
AP655D		315,000	260,000	240,000					
AP800D		255,000	200,000	170,000	150,000	130,000			
AP1000D		280,000	220,000	195,000	170,000	150,000			
AP1055D		360,000	300,000	255,000	215,000	180,000			

CEDARAPIDS

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
CR352L		205,000	150,000	110,000					
CR362L		210,000	170,000	140,000					
CR452	310,971	185,000	160,000	125,000	110,000	90,000	74,000		
CR452RX	431,061	280,000	225,000	195,000	145,000	110,000	82,500		
CR462	376,875	230,000	190,000	140,000	120,000	110,000	90,000	74,000	
CR462RX	496,973	250,000	205,000	155,000	135,000	226,000	97,500		
CR552RX	467,948	290,000	240,000	205,000	150,000	110,000	80,000		
CR562	428,467	240,000	200,000	155,000	130,000	115,000	100,000		
CR562RX	534,535	310,000	260,000	215,000	175,000	150,000	130,000		
CR562S	414,449	235,000	195,000	150,000	125,000	110,000	97,500		

GEHL

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
1448	37,141	22,000	19,500	17,000	14,500	13,500	12,500	10,750	9,750
1648	52,057	37,250	33,250	29,750	26,000	20,500	16,000	12,500	

LAYTON

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
F525	24,334	18,250	16,500	14,500	12,500	11,750	10,500	9,750	8,750
D550	46,624	24,500	21,250	19,250	17,500	15,750	14,500	12,750	11,750

LEE BOY

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
700B	48,000	31,000	26,750	24,000	22,250	20,500	18,750	17,250	
1000F	53,500	37,750	32,750	28,500	32,000	29,750	27,250	25,000	
5000	73,500	52,000	45,000	39,500	34,750	30,500			
7000	75,000	54,000	46,750	41,500	37,000	33,250	29,750	27,000	24,500
8500	105,250	65,000	59,000	52,000	47,750	41,750	36,250	31,250	28,500
8510	118,500	77,500	70,000	61,000	53,000				
8816	196,000	160,000	125,000	100,000	80,000	63,000	54,000	46,250	

ROADTEC

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
RP155	377,000	195,000	165,000	150,000	135,000	115,000	105,000	90,000	77,500
RP170		240,000	180,000	165,000					
RP190	383,000	265,000	195,000	175,000	145,000	125,000			
RT195	424,000	280,000	205,000	185,000	155,000	135,000			

ROAD MAINTENANCE EQUIPMENT

BROOMS & SWEEPERS

ELGIN

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
CW FSX	125,000	51,000	44,250	39,000	35,750	31,250	28,250	25,250	23,250
CW J	115,000	58,000	51,000	42,750	39,000	34,500	31,750	28,250	23,750
EAGLE F	155,000	100,000	87,500	75,000	68,000	62,000	58,000	53,000	47,250
PELICAN P	110,000	42,750	37,500	33,250	29,750	27,000	24,500	21,750	19,750
RD WIZARD	150,000	97,500	82,500	71,000	64,000	58,000	53,000		
WHIRLWD MV	140,000	95,000	80,000	68,000	60,000	56,000	51,000	45,750	42,750

ROSCO

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
CHLGR II	55,000	48,500	40,000	35,500					
SWEEPPRO	43,000	37,250	34,500	29,500	25,000	23,750	20,500	19,000	17,500

TYMCO

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
210	48,333	25,000	21,750	19,750	17,750	16,250	14,250	12,250	11,000
600	100,000	64,000	60,000	56,000	45,000	39,000	33,750	27,750	24,750

MILLING MACHINES

CMI TEREX

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
PR100	136,950	115,000	97,500	82,500	72,000	66,000	61,000	56,000	51,000
PR205	214,905	165,000	145,000	120,000	115,000	97,500	87,500	82,500	77,500
PR300BT	338,000	305,000	270,000	230,000	205,000	175,000	165,000	155,000	
PR600	560,000	520,000	475,000	445,000	390,000	350,000	305,000	265,000	
PR1050	798,400		730,000	660,000	580,000	520,000	480,000	440,000	400,000

CATERPILLAR

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
PM102		280,000	260,000	225,000	210,000	195,000			
PM201		460,000	390,000	300,000	225,000				

WIRTGEN

Model	New	2009	2008	2007	2006	2005	2004	2003	2002
W50	124,309	92,500	85,000	80,000	70,000	63,000	56,000		
W100	233,925	180,000	165,000	150,000					
W120F	387,317	305,000	285,000	270,000					
W130F	402,350	310,000	290,000	275,000					
W1500	439,607	395,000	350,000	295,000	260,000	225,000	200,000		
W2000	511,470	450,000	405,000	355,000	315,000	275,000	245,000	210,000	175,000
W2100 2.2M	547,461	500,000	425,000	375,000	325,000	285,000	255,000		
W2200 2.2M	646,304	560,000	460,000	400,000	345,000	295,000	265,000	245,000	220,000

PETROLEUM RELATED

Section VII

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

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

Personal Property Valuation Schedule

Introduction

Petroleum Equipment

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

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

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

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

PETROLEUM PRODUCTS IN STORAGE

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

CRUDE OIL IN STORAGE

Sweet : 74.70 per barrel
Sour: 58.29 per barrel

NATURAL GAS IN STORAGE

4.56 per mcf

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 h.p. & above)
1,469	1,360	1,159	1,050	948

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

500 to 1,468

METERS and METER STATIONS, LOW PRESSURE

Economic Life: 20 Years

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

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

VALVE STATIONS and or LAUNCHERS/RECEIVERS

Are included in typical pipeline cost.

ENCLOSED AREA for METER STATIONS, METERS and VALVE STATIONS

Are included in typical pipeline cost.

PIPELINES

Pipelines for ad valorem purposes are generally identified and separated into three 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 a 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 product from the well head to the point of sale 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.

2011 PIPELINE TYPICAL PIPELINE COSTS

Economic Life: 26.5 years

GATHERING PIPELINE INSTALLED

Typical pipeline components used in a gathering pipeline systems include:

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

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

Renditions shall be made on Oklahoma Tax Commission approved forms, and shall contain the minimum following data: size, type, length, situs, year acquired (new or used), and total replacement cost new. The assessor may request/consider additional information as needed.

***Note:** All gathering system pipe must be rendered regardless of size and length or if specific cost data does not appear in this schedule.

Pipe Size	3"	4"	6"	8"	10"	12"	14"	16"	20"	24"
per foot	23.82*	24.88*	27.49	32.18	35.51	37.36	52.26	59.72	78.52	96.90

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

For poly/pvc type pipe: Installed in the ground, use 60% of the above schedule.

For steel pipe in storage: Use 40% of the above schedule.

For poly/pvc type pipe in storage: Use 20% of the above schedule.

IDLE PIPE:

Defined: Pipe which has not been used in the flow, gathering, transportation or delivery of petroleum based products or any other product, other service, for a period of two (2) consecutive calendar years.

Value of idle pipe may be based on ten (10) percent of current replacement cost new.

PRODUCTION PIPE

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

Per Foot	2"	3"	4"	6"	8"
Poly/PVC pipe in storage	0.62	1.24	1.85	4.45	7.07
Poly/PVC pipe installed	3.75	7.04	9.40	11.87	12.33

2011 PIPELINE COST

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

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

Example:

6" Pipeline cost per mile:	\$410,000.00	MVS section 62, page 6
Adjustment for cost components:	<u>X 60.51%</u>	Oil & Gas Journal
Oklahoma cost components:	\$248,091.00	
Unit In Place adjustment factor:	<u>X .98%</u>	MVS section 99, page 3
	\$243,129.18	
Oklahoma labor adjustment:	<u>X .85%</u>	MVS Tech Support
	\$206,659.80	
Less Meter cost	- 19,400.00	
	\$187,259.80	
Divided by 5280 linear feet:	<u>/ 5,280</u>	
One foot of 6" pipe equals:	\$ 35.47	
Oklahoma adj. factor	.775	
Cost per foot of 6" pipeline	\$ 27.49	

DRILLING RIGS and ASSOCIATED EQUIPMENT

Important Change in the Law:

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

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

The amendment provides the mandatory, non-discretionary method for valuation of the above stated assets. These assets shall be valued exclusively by using Hadco International's first monthly bulletin for the current tax year, considering the appropriate depth rating assigned to the drawworks and the actual condition of the rig itself. In addition to drilling rig information the monthly bulletin provides non-discretionary indexes for drill pipe, drill collars, condition ratings and other related equipment indexes.

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

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

TANKS UNDERGROUND FUEL STORAGE

Economic Life: 20 years

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

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

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

WELDED STEEL TANK (API)

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

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

BOLTED STEEL TANKS (API)

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

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

WELDED STEEL PRESSURE TANKS

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

SPHERE PRESSURE TANKS

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

HEMISPHEROID PRESSURE TANKS

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

OTHER EQUIPMENT

Section VIII

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

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

Personal Property Valuation Schedule

Introduction

Other Equipment

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

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Oklahoma Tax Commission
Ad Valorem Division
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Oklahoma City, OK 73118
(405) 319-8200

COIN AND BILL CHANGERS

Economic Life: 5 years

Single Bill
Multi Bill

GAME MACHINES

Economic Life: 6 years

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

GOLF CARS

Economic Life: 12 years

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

INDUSTRIAL MOTORS

Economic Life: 10 years

TOTALLY ENCLOSED - 1800 RPM

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

TRANSFORMERS - DRY TYPE SINGLE PHASE

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

PHONOGRAPHS

(Juke Box)

Economic Life: 10 years

100 Selections
160 Selections
200 Selections

PIANOS

Economic Life: 20 years

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

ORGANS

Economic Life: 20 years

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

VENDING MACHINES

Economic Life: 5 years

Coin Operated

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

32 Selection
40 Selection

Soft Drink

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

FOOD MERCHANDISERS

Economic Life: 5 years

Hot, Canned Food 7 Selection

Ice Cream Bar Vendor

Cold, All Purpose, Milk, Juice, Sandwiches, Salad

DRAFT

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

Definitions

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

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

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

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

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

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

Structural Components

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

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

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

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

Molding - The decorative frame surrounding the printed message.

Apron - Decorative trim at the bottom of the sign.

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

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

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

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

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

BILLBOARD VALUATION INFORMATION cont.

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

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

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

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

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

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

STEEL I-BEAM CONSTRUCTION
Base price does not include platforms or aprons.

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

STEEL MONOPOLE

Base price does not include platforms or aprons.

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

TOWERS

Economic Life: 20 years

Components used to estimate the following values listed below are:

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

CELLULAR MONOPOLE

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

CELLULAR TRIANGULAR (LATTICE) SELF SUPPORTING

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

CELLULAR TRIANGULAR (LATTICE) GUYED

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

OTHER TOWERS

TRIANGULAR (LATTICE) GUYED

PRICE PER LINEAR FOOT UP TO 400 FEET HIGH

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

Personal Property Valuation Schedule

Introduction

Renewable Energy

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

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

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

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

WIND GENERATION COMMERCIAL

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

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

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

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

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

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

COMMERCIAL PERSONAL PROPERTY

ECONOMIC LIVES AND DEPRECIATION TABLES

CONTENT

Use of Commercial Personal Property Depreciation Tables

Listing of Basic Personal Property Categories

Listing of Retail, Wholesale, and Service Businesses

Listing of Industrial Groups

Listing of Itemized Equipment Types & Miscellaneous
Commercial Groups

Original Cost Trending Factors

Depreciation Tables

SIC Codes to NAICS Conversions

Personal Property Valuation Schedule

Introduction

Commercial Personal Property, Economic Lives and Depreciation Tables

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

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COMMERCIAL PERSONAL PROPERTY

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

ORIGINAL COST TRENDING TABLE

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

DEPRECIATION TABLES

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

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

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

Example:

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

Original cost	10,000
Cost Trending Table	x 1.3474
Equals RCN	<u>13,474</u>

Normal Depreciation - Percentage Good	
Bakery Economic Life = 12 years	
Percentage Good	x 0.29
Equals RCNLD	<u>3,907.46</u>

ORIGINAL COST TRENDING FACTORS 2010

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

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

Calculation process:

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

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

Year Acquired	Factor	Year Acquired	Factor
2010	1.0000	1996	1.4221
2009	0.9907	1995	1.4438
2008	1.0322	1994	1.4957
2007	1.0728	1993	1.5379
2006	1.1313	1992	1.5677
2005	1.1838	1991	1.5868
2004	1.2730	1990	1.6187
2003	1.3171	1989	1.6619
2002	1.3394	1988	1.7510
2001	1.3474	1987	1.8259
2000	1.3588	1986	1.8523
1999	1.3834	Prior to	
1998	1.3875	1986	1.8523
1997	1.3995		

DEPRECIATION-FIXTURES AND EQUIPMENT ECONOMIC LIFE DEPRECIATION - PERCENT GOOD

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

ECONOMIC LIFE TABLES

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

ECONOMIC LIFE TABLES

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

ECONOMIC LIFE TABLES

	Economic Life
Crane	12
Credit Card Imprinter & Electronic Check	6
Crusher, Rock	16
Cue Rack & Sticks	6
Dairy Case, Retail	9
Dairy Equipment	12
Dance Studio Fixtures & Equipment	10
Darkroom Equipment	12
Data Processing Equipment, All Types	5
Day Care Center/Preschool	5
Deep Frying Equipment	12
Dental Equipment & Furnishings	10
Department Store	9
Dies, Jigs, Molds, Tooling	3
Discount Store/Variety	9
Dishwasher	10
Display & Sales Equipment, General	9
Ditcher	16
Dividers, Room	12
Drag Line	20
Dressers & Mirrors	10
Drill Press	10
Drink Dispenser	10
Drink Machine	8
Drug Store	9
Dry Cleaning Equipment	10
Electrical & Lighting	10
Electrical Equipment Manufacturer	10
Electronic Power Equipment	10
Electronic Testing Equipment	10
Electronics, Sales & Repair	9
Enlargers	10
Environmental Equipment	10
Examination Room Furniture & Equipment	10
Excavator	16
Exhaust System	12
Exploration, Petroleum	14
Fabric/Drapery Sales	9
Fabricated Metal Products	12
Facsimile (FAX) Machine	6
Family, Clothing	9
Fans & Ventilation Equipment	10
Farm Equipment/Implement Dealership	12

ECONOMIC LIFE TABLES

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

ECONOMIC LIFE TABLES

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

ECONOMIC LIFE TABLES

	Economic Life
Mirror, Security & Other	6
Miscellaneous Consumer Products Manufacturer	10
Motel	10
Motorcycle/Recreational Vehicle Dealership	10
Motors, Diesel, Electric, & Gasoline	8
Music System	6
Newspaper/Print Shops	11
Nursing Home/Convalescent Center	10
Office Furniture & Equipment Sales	9
Office Furniture & Equipment	10
Office Supply, Sales	9
Office, Commercial, Furniture & Fixtures	9
Office, Medical, Furniture & Fixtures	10
Optical Equipment	10
Optical Products Manufacturer	10
Oscilloscope	8
Oven	10
Overhead Pulley Tracks & Lifts	12
Packaging Machinery	12
Paint & Varnish Manufacturer	10
Painting Equipment	8
Pallet, Metal	8
Pallet, Plastic	8
Pallet, Wood	3
Paper & Pulp Manufacturer	13
Paper Products Manufacturer	13
Partitions, Free Standing	9
Patterns	3
Pawn Shop	9
Peeler, Potato or Vegetable	10
Pet Shop	9
Petroleum Products, Retail Sales	10
Petroleum, Wholesale/Bulk Distribution	10
Photographic Equipment	10
Photographic Equipment, Retail Sales	10
Photographic Processing Service Equipment	10
Pie or Pizza Roller	10
Pinball Machine	6
Piping, Industrial	12
Pipeline - Gathering	26.5
Pizza Oven	10
Pizza Parlor	10
Planter	9
Plants, Artificial or Living	3

ECONOMIC LIFE TABLES

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

ECONOMIC LIFE TABLES

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

ECONOMIC LIFE TABLES

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

ECONOMIC LIFE TABLES

	Economic Life
Washer Extractor, Laundry Commercial	12
Washer, Coin Operated	10
Washer, Manual Operated	10
Water Softening Equipment	12
Wheel Bearing Packer	8
Wholesale Trade, Fixtures & Equipment	9
Wind Generation-Commercial	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

DRAFT

NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)

WWW.NAICS.COM

Click on Code Search

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

**OKLAHOMA BUSINESS PERSONAL
PROPERTY RENDITION FORM**

AND

REPORTING SCHEDULES

BUSINESS ASSET LISTING

904-3

904-3A

904-3P

BUSINESS RENDITION

901

901-P

901-F

www.tax.ok.gov

**AD VALOREM
FORMS
GENERAL AD VALOREM FORMS**

GLOSSARY

OF

TERMS

DRAFT

-A-

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

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

ACCOUNTANT – One skilled in accounting.

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

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

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

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

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

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

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

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

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

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

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

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

-B-

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

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

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

-B- cont.

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

-C-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

-C- cont.

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

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

CURRENT LIABILITY – A short-term debt regardless of its sources, including any liability accrued and 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.

-E- cont.

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

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

EXPENSE – An expired cost.

EXPENSE ACCOUNT – Any account maintained for particular expenses.

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

-F-

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

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

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

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

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

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

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

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

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

-G-

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

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

-G- cont.

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

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

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

GAS WELL – A well capable of producing natural gas.

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

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

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

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

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

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

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

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

-H-

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

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

-I-

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

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

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

-I- cont.

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

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

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

-L-

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

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

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

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

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

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

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

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

-M-

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

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

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

-N-

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

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

NET PROFIT – Excess of revenue over operating expenses.

-N- cont.

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

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

-P-

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

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

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

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

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

-R-

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

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

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

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

-S-

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

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

SEPARATOR – Separates natural gas from crude oil and water.

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

-S- cont.

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

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

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

-T-

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

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

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

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

-U-

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

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

-V-

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

-W-

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

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

VALUATION RESOURCES

Agricultural Related Equipment

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

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

Business Related Equipment

Dataquest - SpecCheck
Computers, Printers, Copier, Facsimile

Industrial Related Equipment

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

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

Petroleum Related Equipment

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

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

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Oklahoma State University
308 CITD
Stillwater, OK 74078

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

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Oklahoma Department of Agriculture