OKLAHOMA
Tax Commission

2023 BUSINESS PERSONAL PROPERTY VALUATION SCHEDULE

AD VALOREM

ISSUED IN ACCORDANCE WITH 68 O.S. 2011, § 2875 A4

tax.ok.gov

OKLAHOMA
PERSONAL PROPERTY VALUATION SCHEDULE
TABLE OF CONTENTS

Personal Property Valuation Schedule

Introduction

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2011, § 2875 A(4), 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. All forms of depreciation including physical, economic, and functional obsolescence should be considered as applicable to arrive at current fair cash value.

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
409 N. E. 28th Street
Oklahoma City, OK 73105
(405) 319-8200

DEPRECIATION / OBSOLESCENCE

Depreciation / obsolescence is loss in value due to any cause. It is the difference between the market value of an improvement or piece of equipment and its reproduction or replacement cost as of the date of valuation. Depreciation is divided into three general categories:

1. Physical depreciation is loss in values due to physical deterioration. This is most common and usually considered as normal "wear and tear".

2. Functional obsolescence is loss in value due to lack of utility or desirability of part or all the property, inherent to the equipment. This is a form of depreciation in which the loss in value or usefulness of a property is caused by inefficiencies or inadequacies inherent on the property itself, when compared to a more efficient or less costly replacement property. Examples of functional obsolescense include but are not limited to: old technology, overcapacity, lack of functional utility, and/or excess operating costs.

3. External or economic obsolescence is loss in value due to causes outside the property and independent of it. This is a form of depreciation where the loss in value or usefulness of a property is caused by factors external to the property. Examples of economic obsolescense include but are not limited to: inflation, loss of raw materials and/or labor, increased costs of raw materials and/or labor, new legislation/ordinances, reduced demand, and/or increased competition.

Functional and external depreciation / obsolescence are not directly included in the tables and any excessive obsolescence may require special consideration separate from the normal depreciation developed from the tables.

INDEX

OKLAHOMA PERSONAL PROPERTY SCHEDULE

Section VIII - Other Equipment

Billboards
Carwash Equipment
Coin Changer
Food Merchandisers
Game Machines
Golf Cars
Organs
Pianos
Towers
Vending Machines

Section IX - Renewable Energy

Wind Energy - Commercial

Section X - Depreciation Tables

Economic Life Depreciation
Economic Life Tables
Original Cost Trending Factors

Section XI - Forms

Section XII - Glossary

Section XIII - Resources

VALUATION OF PERSONAL PROPERTY

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

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

The following is the Valuation Section of the standard that has been provided for the appraiser.

The complete text may be found on the IAAO Website:

https://www.iaao.org/media/standards/StandardValuationPersonalProperty.pdf

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

IAAO Standard on Valuation of Personal Property
Section 7

7. Valuation

7.1 Trade Level

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

7.2 Valuation Techniques

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

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

7.2.1 Cost Approach

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

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

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

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

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

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

7.2.2 Sales Comparison Approach

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

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

7.2.3 Income Approach

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

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

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

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

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

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

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

7.3 Valuation Guidelines for Tangible Personal Property

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

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

7.3.1 Machinery and Equipment

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

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

7.3.2 Furniture and Fixtures

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

7.3.3 Leased Equipment

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

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

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

7.3.4 Inventories

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

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

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

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

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

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

7.3.5 Supplies

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

7.3.6 Consigned Goods

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

7.3.7 Imports and Exports

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

7.4 Valuation Guidelines for Intangible Personal Property

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

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

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

7.5 Compliance with USPAP

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

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

Personal Property Valuation Schedule

Commodities

Agricultural Products and Property

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2011, § 2875 D4, to help achieve equity in the assessment of the personal property of commercial and industrial establishments through uniform application of valuation guidelines. It is the goal of this Division that equity be realized within and between all classes of property throughout all taxing jurisdictions in Oklahoma.

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. All forms of depreciation including physical, economic, and functional obsolescence should be considered as applicable to arrive at current fair cash value.

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
409 N. E. 28th St.
Oklahoma City, OK 73105
(405) 319-8200

AGRICULTURAL PRODUCTS

All unmanufactured farm products shall be assessed and valued as of the preceding May 31. Every person, firm, company, association, or corporation, in making his or its assessment, shall assess all unmanufactured farm products owned by him or it on the preceding May 31, at its fair cash value on that date instead of January 1. 68 O.S. 2011, § 2817.

Grain Report

Commodities

	Price		Price
Wheat (per bushel)	8.25- 9.05	Corn (per bushel)	7.46- 8.36
Milo (per cwt)	7.00- 7.10	Soybeans (per bushel)	12.92- 13.7

Hay

Grass Hay Central Oklahoma:
Prairie hay 4 x 5 bales 50.00-75.00 per bale. Good Bermuda 80.00-85.00 per bale in 5 x 6 bales.
Fair quality Bermuda 5 x 6 round bales 45.00-50.00 per bale. Good alfalfa hay 140.00-160.00 large square bales
Good alfalfa round bales 150.00-175.00. Small square bales Bermuda grass 10.00-11.00 per bale.

Peanuts

	Price Per ton
Runner Peanuts	424.68
Spanish Peanuts	413.41
Valencia Peanuts	428.31
Virginia Peanuts	428.31

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

CASE IH

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
SB521	15,922	15,451	14,063	11,915	10,753	10,055	9,401	0
LB434	95,770	92,940	85,534	70,668	64,667	59,570	55,568	0
RB444	17,019	16,516	15,063	12,792	11,576	10,785	10,098	9,491
RB455A	16,382	15,898	14,665	12,376	11,232	0	0	0
RB265	24,844	24,110	21,860	18,431	17,045	16,331	15,315	0

JOHN DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
328	16,247	15,767	14,523	12,469	11,421	10,575	9,979	9,451
449	17,740	17,216	16,000	0	0	0	0	0
459SS	25,637	24,880	23,257	0	0	0	0	0
459STD	16,628	16,136	15,297	0	0	0	0	0
459	21,449	20,815	19,439	0	0	0	0	0
559SS	34,867	33,836	31,498	0	0	0	0	0
559	25,363	24,613	22,881	0	0	0	0	0
569SS	42,061	40,818	37,740	0	0	0	0	0
569	30,612	29,707	25,312	0	0	0	0	0

MASSEY FERGUSON

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
1835	16,735	16,241	14,793	12,551	11,345	10,468	9,776	9,167
2150	0	0	74,288	63,576	58,085	53,433	49,079	46,282
1734	13,650	13,246	12,055	10,214	9,222	8,523	7,951	7,443
2846	26,620	25,834	22,411	19,024	17,214	15,812	0	0

NEW HOLLAND

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
BC5050	17,358	16,845	15,386	13,261	12,201	11,302	10,629	0
330	83,545	81,076	76,190	0	0	0	0	0
ROLL 45	17,303	16,791	15,433	13,224	12,087	0	0	0
BR7050	18,155	17,618	16,201	13,886	12,701	11,689	10,927	10,321

COMBINES

AGCO GLEANER

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
S67	265,601	257,751	236,774	203,154	186,238	0	0	0
S88	321,877	312,364	387,061	340,206	321,445	0	0	0

RIGID PLATFORMS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
4200 12/13'	17,493	16,976	16,437	14,910	14,520	14,331	13,121	11,997
7200 24/25'	22,213	21,557	19,770	17,935	16,910	15,986	15,044	14,218
7200 - 35'	29,877	28,994	26,591	24,121	22,745	21,502	20,233	19,124

FLEXIBLE PLATFORMS

8200 - 20'	25,770	25,008	22,872	20,693	19,672	18,751	17,692	17,130
8200 -24/25'	28,103	27,273	24,943	22,565	21,452	20,447	19,190	18,580
8200 - 35'	36,616	35,534	32,497	29,402	27,951	26,642	25,003	24,209

DYNAFLEX PLATFORMS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
9250 - 25'	48,927	47,481	43,983	39,855	37,951	0		
9250 35'	61,837	60,010	55,589	50,374	47,964	47,293		
9250 40'	67,224	65,237	60,431	54,761	52,143	51,413		

CORN ROW HEADS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
3000 - 6	33,298	32,314	29,537	26,710	25,514	24,706	23,172	21,831
3000 - 8	41,373	40,150	36,699	33,185	31,701	30,696	28,792	27,124
3000 - 12	62,309	60,467	55,270	49,977	47,743	46,229	43,360	40,849

CASE IH

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
8230	309,754	300,600	274,994	234,982				
9230	324,038	314,462	286,673	244,038				
9230H	388,609	377,124	346,663	297,769				
7230H	349,340	339,016	313,562	271,036				

CORN ROW HEADS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
3200 - 6	37,472	36,364	33,024	29,678	28,632	27,998	26,809	18,133
3200 - 8	42,215	40,968	39,297	35,318	34,071	33,317	31,563	21,349
3200 - 12	63,588	61,708	59,193	53,198	50,774	49,122	46,535	31,475

COMBINES

CASE IH

RIGID PLATFORMS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
2010 20'	17,041	16,537	15,218	13,849	1,348	13,396	11,548	12,056
2010 30'	20,849	20,233	18,617	16,942	16,550	16,388	15,554	14,749

FLEXIBLE PLATFORMS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
3020 20'	23,111	22,428	20,408	18,181	17,759			
3020 30'	29,108	28,248	25,704	22,834	22,368			
3030 35'	32,805	31,835	28,969	25,807	25,210			

JOHN DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
S660	273,936	265,840	242,132	208,494	0	0	0	0
S690H	376,730	365,597	320,936	261,808	0	0	0	0

RIGID PLATFORMS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
600 - 14/15'	21,908	21,260	19,877	17,954	17,410	17,113	16,469	15,921
600 - 20/22'	0	0	20,775	18,548	17,775	17,268	16,425	15,355
600 - 24/25'	0	0	21,235	18,958	18,169	17,650	16,789	15,695
600 - 30'	0	0	24,269	21,666	20,919	20,180	19,002	17,937

FLEXIBLE PLATFORMS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
600 - 20'	25,478	24,725	23,113	20,243	19,447	18,938	18,059	16,926
600 - 24/25'	27,440	26,629	24,893	21,802	20,945	20,397	19,450	18,230
600 - 35'	34,262	33,249	31,081	27,585	25,573	24,922	23,765	22,274

CORN ROW HEADS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
600C - 6	38,789	37,643	35,313	31,204	30,242	29,393	27,525	25,887
600C - 8	48,680	47,242	44,317	39,162	37,819	36,888	34,932	32,923
600C - 12	70,488	68,405	64,169	56,704	55,113	53,222	49,506	46,920

COMBINES

MASSEY FERGUSON

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
9520	254,608	247,083	220,365	185,303	0	0	0	0
9540	285,979	277,527	245,085	206,463	0	0	0	0
9560	306,006	296,963	261,349	219,340	0	0	0	0

RIGID PLATFORMS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
4200 - 18'	22,900	22,223	20,007	18,024	17,432	17,087	16,402	15,814
7200 - 24/25'	23,407	22,715	21,159	19,071	18,454	17,907	16,741	15,806
7200 - 35'	31,547	30,615	28,515	25,704	24,870	2,425	22,563	21,302

FLEXIBLE PLATFORMS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
8200 - 25'	24,924	24,187	22,769	20,517	19,846	19,459	18,086	16,978
8200 - 30'	30,187	29,295	27,577	24,850	24,037	23,569	21,906	20,564
8200 - 35'	34,863	33,833	31,848	28,698	27,761	27,219	25,300	23,749

CORN ROW HEADS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
3000 - 6	33,815	32,816	30,757	27,598	26,582	25,953	24,546	23,318
3000 - 8	40,564	39,365	36,896	33,105	31,886	31,131	28,491	26,773
3000 - 12	61,090	59,284	55,565	49,857	48,022	46,884	42,908	40,322

NEW HOLLAND

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
CX8080	279,841	271,571	238,160	199,153	172,759	154,202	142,160	131,669
CX8090	301,485	292,575	255,531	214,019	186,013	166,689	154,059	143,039
CR9090Z	358,658	348,059	307,029	255,563	0	0	0	0
CR9090	339,217	329,192	287,288	238,076	0	0	0	0

RIGID PLATFORMS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
790CP - 14'	19,482	18,907	17,557	15,908	0	0	0	0
790CP - 12'	20,966	20,346	18,895	17,118	0	0	0	0
72C - 24/25'	21,097	20,474	18,832	17,042	16,556	14,749	14,220	13,479
72C - 30'	23,922	23,215	21,355	19,324	18,773	16,723	16,124	15,285

FLEXIBLE PLATFORMS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
740CF - 20'	22,389	21,727	20,278	18,313	17,753			
740CF - 30'	28,503	27,661	25,816	23,315	22,602			

COTTON PICKERS & STRIPPERS

CASE IH

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
ME635	501,298	486,483	437,736	367,466	329,287	0	0	0

COTTON HARVESTERS

JOHN DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
7460	179,683	174,372	157,308	143,724	129,466	111,146	95,464	90,486
7760	589,707	572,279	517,708	442,494	397,128	360,272	320,017	298,921
7660	413,118	400,909	359,653	298,425	265,799	0	0	0

FORAGE HARVESTERS

CASE IH

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
FHX300	42,399	41,146	37,267	31,442	28,274	25,587	23,762	22,158

JOHN DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
3955	2,840	2,756	25,123	21,330	19,309	17,605	15,894	14,901
7180	180,609	175,271	162,080	0	0	0	0	0
7780	287,108	278,623	253,834	0	0	0	0	0
7580	274,018	265,920	244,123	0	0	0	0	0
7980	343,878	333,716	306,606	0	0	0	0	0

NEW HOLLAND

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
790	26,886	26,091	23,875	20,361	18,522	16,945	15,860	14,928
FP230	38,106	36,980	33,758	28,720	26,062	23,786	22,128	20,779
FR450	258,252	250,620	229,589	0	0	0	0	0
FR500	289,869	281,302	257,720	0	0	0	0	0
FR850	376,268	365,148	334,177	0	0	0	0	0
FR700	345,990	335,764	307,271	0	0	0	0	0

MOWER CONDITIONERS

CASE IH

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
SC101	26,705	25,916	23,088	20,452	17,906	15,703	13,858	0
DC92	16,498	16,010	14,218	12,547	10,934	9,732	8,572	0
DC162	0	0	23,520	20,939	18,428	16,343	14,504	0

JOHN DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
625	17,709	17,186	15,778	13,499	12,319	11,384	10,706	10,263
835	26,371	25,592	23,653	20,386	18,530	17,083	16,333	15,237
946	30,081	29,192	27,000	23,292	21,455	19,905	18,620	1,769
131	19,583	19,005	17,445	14,922	0	0	0	0
388	49,202	47,748	44,046	37,900	0	0	0	0

MASSEY FERGUSON

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
1359	19,895	19,307	17,550	14,856	13,581	12,433	11,598	10,862
1375	34,508	33,488	30,558	25,987	23,573	21,508	19,947	18,712

NEW HOLLAND

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
472	15,029	14,585	13,329	11,348	10,297	9,519	8,916	8,384
H7150	34,128	33,119	30,306	25,847	23,516	21,522	20,148	0
H7220	2,096	2,034	18,654	15,866	14,384	13,353	12,508	11,095
H7330	22,838	22,163	20,294	17,318	15,762	14,496	13,598	0
H7460	35,073	34,036	31,147	26,566	23,960	22,128	20,677	0
H7560	34,094	33,087	30,274	25,817	23,488	21,495	20,092	0
530	47,369	45,969	41,118	35,122	0	0	0	0

MOWER CONDITIONERS

VERMEER

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
MC840	21,694	21,052	19,509	16,911	15,706	14,754	13,539	12,555
MC1030	25,659	24,901	22,667	19,221	17,372	15,935	14,870	13,938
MC2800	19,232	18,664	0	0	0	0	0	0
MC3300	20,704	20,092	0	0	0	0	0	0
MC3700	26,347	25,569	0	0	0	0	0	0

SPRAYERS

CASE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
Patriot3230	186,049	180,550	166,785	143,725	132,255	122,597	0	0
Patriot3330	210,763	204,535	189,037	162,985	150,060	139,188	130,806	0
Patriot4430	257,174	249,574	231,900	201,139	0	0	0	0

JOHN DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
4630	170,501	165,462	153,183	131,170	120,021	111,772	0	0
4730	218,829	212,361	196,466	163,125	151,102	139,819	129,536	123,375
4830	237,431	230,415	219,850	176,749	160,100	145,615	136,562	132,745
4940	295,087	286,367	26,955	221,894	0	0	0	0

NEW HOLLAND

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
275F	0	0	209,654	178,198	161,445	0	0	0
275R	198,714	192,841	175,540	148,829	134,511	0	0	0
240F	220,633	214,113	194,924	165,220	149,208	0	0	0
240R	186,734	181,216	164,591	130,342	116,875	0	0	0
365F	288,721	280,188	255,931	184,721	165,500	0	0	0

ROGATOR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
RG900	211,722	205,465	188,352	160,921	161,445			
RG1100	230,465	223,654	206,762	178,311	134,511			
RG1300	288,733	280,200	257,873	221,333	149,208			

SPRA-COUPE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
4460	88,058	85,455	79,210	68,489	63,246	58,845	55,792	0
4660	88,654	86,034	81,522	69,320	66,428	59,235	57,756	0
7660	124,144	120,475	111,378	99,667	89,566	86,738	0	0

TRACTORS

CASE IH

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
110MC	73,877	71,694	68,314	60,856	0	0	0	0
110T4	66,020	64,069	60,918	54,143	0	0	0	0
120MC	79,018	76,683	72,603	64,235	0	0	0	0
140A	47,752	46,340	43,085	37,823	0	0	0	0
140MC	91,521	88,817	84,036	74,315	0	0	0	0
140T4	81,854	79,435	74,865	65,917	0	0	0	0
F-ALL 75A	24,067	23,355	21,940	19,257	18,133	17,070	0	0
F-ALL 95C	36,378	35,303	34,047	29,358	27,697	26,397	24,538	23,037
MAG 225	155,268	150,680	143,206	127,257	121,119	107,954	0	0
PUMA 130	93,876	91,101	85,996	75,838	7,128	0	0	0
QUAD 450	313,097	303,844	284,371	248,570	232,356	0	0	0
STEIG 360	209,758	203,559	193,108	171,235	162,570	0	0	0

TRACTORS

CHALLENGER / CATERPILLAR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
MT525D P	121,326	117,740	110,009	95,966	0	0	0	0
MT525D D	114,339	110,960	103,604	90,312	0	0	0	0
MT525D C	98,136	95,235	88,662	77,037	0	0	0	0
MT875C	351,259	340,878	317,905	276,820	257,685	241,966	221,206	0

TRACTORS

JOHN DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
3320	17,368	16,854	16,504	14,381	13,234	12,499	11,468	10,770
4105	18,542	17,994	16,672	14,080	13,164	12,156	11,124	10,490
3038E	15,757	15,292	13,030	11,379	10,278	9,823	9,283	9,495
5045D	15,525	15,067	13,741	11,897	10,920	10,305	9,462	0
5045E	21,305	20,675	19,291	16,818	15,692	14,755	13,549	0
5075M	38,993	37,840	34,027	29,515	27,934	26,718	25,555	0
5101E	43,621	42,332	40,275	36,355	34,235	32,868	32,090	0
5115M	52,004	50,467	48,864	41,955	0	0	0	0
6105R	77,093	74,814	72,206	65,203	0	0	0	0
6115D O	45,391	44,050	40,682	35,044	32,238	29,878	27,359	0
6130D C	57,036	55,350	51,700	45,533	42,024	39,517	35,815	0
6140R	100,300	97,336	93,232	83,026	0	0	0	0
6210R	133,926	129,968	124,900	112,325	0	0	0	0
7230R	165,387	160,499	149,459	133,092	128,918	0	0	0
8235R	173,344	168,221	166,627	136,933	140,581	0	0	0
8310RT	237,977	230,944	216,403	188,420	177,203	0	0	0
9360R	215,857	209,478	201,807	176,676	0	0	0	0
9410R	238,497	231,448	223,203	196,765	0	0	0	0
9460RT	304,475	295,476	274,282	237,582	0	0	0	0
9560R	307,491	298,403	277,651	244,554	0	0	0	0

TRACTORS

KUBOTA

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
B2320	10,177	9,877	9,208	8,002	7,450	6,969	6,475	6,162
MX4700	18,697	18,145	17,005	14,895	13,613	12,874	11,908	0
M7040	22,188	21,533	20,167	17,640	16,592	15,715	14,515	13,668
M9960	34,265	33,253	31,576	28,222	0	0	0	0
M110	55,468	53,828	51,368	45,837	38,520	36,985	34,653	0
M135	63,167	61,301	58,670	52,621	45,365	43,478	40,960	0

MAHINDRA

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
MAX22	9,730	9,442	8,582	7,250	6,493	0	0	0
MAX25	10,320	10,015	9,089	7,605	6,894	0	0	0
3016HST	12,956	12,573	11,470	9,777	9,044	0	0	0
3016SHU	12,048	11,692	10,609	9,022	8,174	0	0	0
3616 HST C	20,926	20,307	18,928	16,536	15,436	0	0	0
3616 HST	15,142	14,694	13,503	11,576	10,648	0	0	0
4010 GEAR	14,451	14,024	13,297	11,391	10,726	0	0	0
4010 HST	15,567	15,107	14,367	13,107	12,453	0	0	0
4035 SHU	18,624	18,073	16,755	14,530	13,478	12,620	11,583	11,050
4035 HST	19,876	19,289	17,935	15,602	14,553	13,682	12,498	11,932
4035 PST	19,249	18,681	17,345	15,066	14,031	13,167	0	0
4025 4WD	14,830	14,392	13,091	11,163	0	0	0	0
4025 2WD	11,363	11,027	9,925	8,311	7,408	6,745	6,227	5,752
5010 HST	22,997	22,318	20,827	18,183	16,987	16,060	0	0
5010 GEAR C	21,852	21,206	19,748	17,145	16,031	0	0	0
5010 GEAR	16,090	15,615	14,256	12,092	10,955	10,367	0	0
5530 HST	20,829	20,213	18,736	16,268	15,045	14,099	12,841	12,271
6110	24,174	23,459	21,835	19,003	17,686	0	0	0
6010	25,436	24,685	23,046	20,152	20,047	0	0	0
6530 T3	22,899	22,222	20,530	17,751	16,343	15,222	13,883	13,198
6530 SHU	18,375	17,832	16,279	13,898	12,632	0	0	0
7060 CAB	35,199	34,158	32,106	28,253	26,554	25,268	23,427	21,981
7060	25,410	24,659	22,896	19,899	18,463	17,282	15,750	14,987

TRACTORS

MASSEY FERGUSON

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
1526	14,211	13,791	12,937	11,354	10,618	0	0	0
1532	17,121	16,615	15,541	13,592	12,674	12,001	11,054	10,231
2615	16,752	16,257	15,020	13,003	11,975	11,174	10,376	9,806
2635	22,358	21,697	19,952	17,462	16,177	15,114	0	0
7615 PREM	120,521	116,959	109,428	95,608	0	0	0	0
7615 DEL	113,428	110,076	102,905	89,830	0	0	0	0
7615 CLAS	97,397	94,518	88,160	76,770	0	0	0	0
7619 PREM	142,005	137,808	129,063	112,881	0	0	0	0
7619 DEL	133,246	129,308	120,991	105,714	0	0	0	0
7619 CLAS	114,434	111,052	103,685	90,384	0	0	0	0
7622 PREM	149,777	145,351	136,328	119,457	0	0	0	0
7622 DEL	140,747	136,588	127,979	112,017	0	0	0	0
7622 CLAS	129,189	125,371	117,219	102,364	0	0	0	0
8650	171,944	166,863	154,162	132,856	121,421	113,532	102,491	0
8670	202,696	196,706	181,155	155,642	142,827	132,062	118,709	0
8690	229,927	223,132	205,858	177,247	163,034	0	0	0

NEW HOLLAND

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
45	14,343	13,919	12,521	10,527	9,520	8,740	0	0
65	17,672	17,149	15,590	13,252	11,952	0	0	0
T4.75	26,838	26,045	24,261	21,152	19,658	0	0	0
TS6.110	34,956	33,923	30,988	26,874	0	0	0	0
TS6.125	41,161	39,945	36,850	31,681	0	0	0	0
T6.140	68,215	66,199	60,807	54,008	0	0	0	0
T6.175	80,055	77,689	72,225	63,773	0	0	0	0
T7.185 A	106,810	103,653	96,194	84,838	80,041	0	0	0
T7.270 A	141,973	137,777	129,618	113,908	107,093	0	0	0
T8.275	157,466	152,812	142,959	125,736	118,651	0	0	0
T8.330	178,013	172,752	158,542	138,971	130,330	0	0	0
T9.390	205,353	199,284	186,325	162,609	151,688	0	0	0

TRACTORS

NEW HOLLAND

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
45	14,343	13,919	12,521	10,527	9,520	8,740	0	0
65	17,672	17,149	15,590	13,252	11,952	0	0	0
T4.75	26,838	26,045	24,261	21,152	19,658	0	0	0
TS6.110	34,956	33,923	30,988	26,874	0	0	0	0
TS6.125	41,161	39,945	36,850	31,681	0	0	0	0
T6.140	68,215	66,199	60,807	54,008	0	0	0	0
T6.175	80,055	77,689	72,225	63,773	0	0	0	0
T7.185 A	106,810	103,653	96,194	84,838	80,041	0	0	0
T7.270 A	141,973	137,777	129,618	113,908	107,093	0	0	0
T8.275	157,466	152,812	142,959	125,736	118,651	0	0	0
T8.390	210,046	203,838	184,751	160,567	149,113	0	0	0
T9.390	205,353	199,284	186,325	162,609	151,688	0	0	0
T9.670	293,993	285,304	264,010	227,883	209,963	0	0	0

NEW HOLLAND / VERSATILE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
TV6070	112,455	109,131	103,088	90,991	85,956	82,021	76,335	0

VERSATILE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
220	117,841	114,359	105,058	91,976	86,154	81,442	76,335	0
575	294,165	285,471	269,955	238,561	225,656	188,516	0	0

WINDROWERS

CASE IH

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
WD1203	89,247	86,609	71,794	60,469	54,216	51,215	47,828	44,854
WD1903	102,194	99,173	82,318	69,429	62,357	58,506	54,640	51,925
WD2303	112,964	109,626	92,096	77,610	69,645	65,177	60,805	56,970

JOHN DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
D450	127,604	123,833	105,586	92,994	86,080	81,139	0	0
R450	103,182	100,133	99,668	84,772	77,534	72,329	0	0

MASSEY FERGUSON

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
WR9735	92,641	89,903	83,588	72,542	0	0	0	0
WR9770	115,098	111,697	103,849	87,872	0	0	0	0

NEW HOLLAND

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
H8040	88,566	85,949	79,871	69,120	64,290	59,730	54,203	52,032
H8060	103,497	100,439	93,130	80,588	74,517	69,568	63,527	60,441
H8080	104,980	101,878	94,319	81,863	74,912	69,583	63,815	60,583

BUSINESS RELATED

Section V

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

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

Personal Property Valuation Schedule

Introduction

Business Related Property

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2011, § 2875 D4, to help achieve equity in the assessment of the personal property of commercial and industrial establishments through uniform application of valuation guidelines. It is the goal of this Division that equity be realized within and between all classes of property throughout all taxing jurisdictions in Oklahoma.

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

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
409 N.E. 28th Street
Oklahoma City, OK 73105
(405) 319-8200

BUSINESS OFFICE EQUIPMENT

OFFICE FURNITURE

Economic Life: 10 years

DESK

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

EXECUTIVE

Low	Average	Good
550-900	950-1,900	2,000-2,900

CREDENZA

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

HUTCH

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

BUSINESS OFFICE EQUIPMENT

CONFERENCE TABLE

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

CHAIRS

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

FILES

Metal - Vertical

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

Wood-Vertical

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

Metal - Lateral

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

Open Shelf File

Average	Good
550-800	900-1,900

Fire Resistant

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

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

COMPUTERS

Economic Life: 5 years

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

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

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

COMPUTER SYSTEMS

DESKTOPS

RAM	Price
4GB	300-450
12GB	600-1,200
1TB	700-1,700
ALL IN ONE	800-2,200

LAPTOPS

RAM	Price
4GB	300-2,000
8GB	600-2,800

TABLETS

Price
250-2,650

NETBOOKS

RAM	Price
4GB	350-2,400
6GB	450-1,650
8GB	550-3,280

IPADS

Price
350-2,500

COMPUTER COMPONENTS

MULTIFUNCTION PRINTERS

LOW	AVERAGE	HIGH
40-400	500-1,500	2,000-UP

MONITORS

20" AND UNDER	100-250
21"-22"	100-350
23"-24"	150-2,500

CONSTRUCTION EQUIPMENT

Section VI

- Earthmoving Equipment

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

- Lifting Equipment

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

- Other Equipment

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

Personal Property Valuation Schedule

Introduction

Construction Equipment

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2011, § 2875

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. All forms of depreciation including physical, economic, and functional obsolescence should be considered as applicable to arrive at current fair cash value.

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
409 N. E. 28th St.
Oklahoma City, OK 73105
(405) 319-8200

BACKHOES

CATERPILLAR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
416E	0	0	64,963	61,556	61,453	57,603	55,109	51,925
420E	94,044	87,191	81,209	75,640	67,707	59,508	63,440	58,776
420E IT	114,900	106,527	97,486	89,213	81,641	79,275	69,706	64,359
420F	118,257	109,640	99,748	87,061	76,697	9,677	62,311	0
420FST	86,207	79,925	78,740	78,826	77,507	76,254	75,473	0
430E	121,663	112,797	101,983	92,206	83,366	75,375	69,844	62,475
430E IT	139,793	129,606	116,497	104,715	94,123	84,604	74,322	70,296
450E	121,491	112,637	106,238	100,201	94,508	90,651	85,891	81,594

DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
110	0	0	0	54,113	50,002	45,873	41,357	38,102
310J	0	0	0	0	0	0	45,467	44,220
410J	98,636	91,448	84,781	78,601	75,765	69,119	65,472	60,265
710J	160,963	149,233	131,551	115,965	106,126	92,890	86,063	76,622

JCB

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
1CX8FT	63,795	59,146	54,653	51,746	46,650	43,557	40,224	36,891
201S	20,159	18,690	18,675	18,662	18,647	18,632	18,619	18,603
2CX 12FT	92,176	85,459	78,487	72,006	64,915	55,780	47,606	40,628
4CX 14FT	110,748	102,677	94,963	87,123	78,543	67,120	59,028	50,933
4CX 17FT	165,720	153,644	141,007	129,364	116,626	99,965	89,255	78,543
MIDI CX	61,732	57,233	49,688	48,174	43,227	38,037	35,466	27,621

KUBOTA

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
B26	35,187	32,623	30,146	28,574	25,760	23,036	21,055	19,072
L39	43,646	40,465	37,392	35,442	31,953	29,476	27,743	26,503
M59	55,155	51,135	47,018	43,135	38,887	37,155	35,173	33,439

NEW HOLLAND

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
B110B	68,647	61,877	61,440	57,408	51,876	49,081	44,437	41,166
B115B	53,644	50,941	54,261	53,953	46,137	42,569	45,959	38,642
B90B	51,380	52,227	47,374	46,565	41,881	38,901	40,952	37,129
B95B	60,494	57,883	54,418	56,998	54,789	50,508	49,387	46,649
B95B LR	68,002	63,329	60,688	54,712	41,211	47,271	43,635	
B95B TC	72,319	68,897	65,638	62,074	54,299	56,755	59,257	54,963
B95C	88,178	82,477	73,458	66,097	56,753	50,039	44,394	39,386

TEREX

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
TLB840	77,838	73,957	70,938	65,645	60,958			
TX860B	68,200	63,076	57,868	52,170	46,953	42,940	40,532	37,923

VOLVO

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
BL60B	74,793	59,480	50,315	40,528	31,799			
BL70	72,040	69,651	68,898	62,425	58,093	53,937	53,257	48,697
BL70B	74,802	71,791	71,445	64,032	59,537			

CRAWLER TRACTORS

CASE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
1150K	198,505	184,040	159,299	150,698	134,443	124,942	114,415	108,933
1150K WT III	184,299	170,869	148,555	136,248	120,952	106,920	94,796	82,255
1150K XLT III	159,750	148,108	136,353	133,009	132,804	129,918	125,341	123,174
1850K LGP III	331,882	307,697	262,891	241,110	214,040	180,200	155,358	132,186
1850K LT III	276,461	256,315	220,182	201,940	179,267	154,925	132,274	108,933
1850K XLT III	286,454	265,580	228,140	209,240	185,748	159,289	136,683	113,380
550H LGP	96,230	89,218	77,309	70,903	62,944	56,729	52,229	48,475
805K LGP	232,942	215,967	172,073	145,079	122,218	104,136	88,732	75,466
850L LGP	133,452	123,727	114,238	108,964	96,717	90,113	83,282	76,448
850L XLT	118,984	110,313	105,143	99,416	94,029	87,620	83,008	78,529
TR270	53,122	49,251	42,194	38,694	36,588	346,255	31,360	0
TV380	74,866	69,410	56,057	49,837	44,587	41,406	36,087	0

CATERPILLAR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
247B III	55,686	51,628	43,648	40,248	35,699	32,095	28,671	0
587T	1,299,913	1,205,185	1,046,110	959,440	897,758	848,467	780,369	715,398
953D	264,919	245,614	207,220	192,587	182,553	170,210	157,345	142,862
D10T	987,681	915,707	807,894	893,393	798,411	693,185	634,549	603,036
D3K XL	108,563	100,652	89,949	85,062	78,750	76,935	75,193	69,232
D7R DS II	549,898	509,826	435,868	396,121	351,648	317,733	300,792	282,933
D7R II	346,813	321,540	287,562	272,140	210,038	250,529	259,064	243,183
D9T	915,960	849,212	844,980	696,076	668,695	609,442	584,376	510,681
PL61	528,842	490,304	426,834	391,471	347,519	313,054	292,638	271,256

DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
319D	56,346	52,239	41,909	36,485	31,096	26,243	23,443	0
450J	134,978	125,142	108,441	93,965	86,989	78,877	69,590	63,836
450J LGP	132,959	123,270	102,555	95,040	85,811	76,918	70,591	66,462
450J LT	122,769	113,823	94,203	92,112	86,780	73,867	70,182	60,005
650J	173,311	160,682	138,127	129,855	111,826	107,670	96,711	90,217
650J LT	131,649	122,055	107,066	99,383	103,435	89,460	82,363	76,557
650J XLT	140,541	130,300	113,363	104,369	97,108	92,808	86,652	83,903
650K XLT	189,917	176,077	153,168	139,947	143,584	0	0	0
655C III	287,236	266,304	231,114	210,040	186,459	155,614	126,878	98,742
750J	238,713	221,317	193,023	187,177	176,996	162,694	143,786	139,329
750J WT	324,096	300,478	260,281	236,763	217,709	199,720	169,396	148,214
850K	456,386	423,128	356,482	290,903	240,003	208,530	0	0
CT315	41,288	38,279	33,941	32,436	30,340	29,307	28,074	25,429

KOMATSU

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
D155AX-6	311,219	288,540	252,214	260,350	278,349	235,135	196,261	210,941
D375A-6	1,934,528	1,793,555	1,191,894	838,162	616,579	416,328	324,626	210,992
D37EX-22	123,237	114,256	105,615	103,309	106,204	96,780	100,325	97,043
D37PX-22	235,693	218,518	164,369	130,832	100,284	86,641	67,331	52,375
D475A-5	873,633	809,969	708,180	655,216	605,712	566,343	529,559	494,905
D65EX-16	203,415	188,592	169,559	154,540	164,847	150,367	144,820	0
D65PX-15	116,280	107,807	99,229	96,651	94,059	92,585	99,090	107,183

NEW HOLLAND

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
C175	30,834	28,430	27,668	27,152	31,618	28,020	26,816	26,384
C232	57,943	50,193	46,261	42,445	39,720	-	-	-
D95B LGP	151,046	130,330	119,532	106,112	93,096	79,805	67,833	56,484
D95B WT	144,561	124,815	114,024	101,224	88,808	76,129	64,707	53,881

EXCAVATORS

BOBCAT

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
324	28,928	26,820	23,741	22,582	21,618	20,033	18,814	0
331	41,168	38,168	34,340	32,694	31,102	29,926	29,125	28,100
418	28,928	26,820	23,741	22,582	21,618	20,033	18,814	17,955
E26	41,374	38,359	32,842	29,593	26,769	0	0	0
E35	49,899	46,263	40,152	37,996	36,518	34,645	32,603	30,768
E45	67,625	62,697	54,995	50,694	46,386	43,629	40,283	0
E50	67,625	62,697	54,995	50,694	46,386	43,629	40,283	37,968
E60	88,959	82,476	69,694	60,950	56,467	51,723	47,243	42,137
E85	98,173	91,019	83,032	83,599	82,616	75,399	82,687	82,940

CASE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
9010	149,180	138,309	115,604	106,558	96,443	90,770	84,219	79,611
CX130C	175,560	162,766	123,033	117,320	103,239	89,554	81,733	74,316
CX160	200,594	185,977	143,139	134,186	123,891	113,159	106,103	98,550
CX160B	197,871	183,451	148,250	137,628	125,400	117,336	104,934	103,998
CX160C	209,459	194,195	158,867	156,246	147,141	0	0	0
CX210C	232,381	215,447	174,031	157,587	145,077	0	0	0
CX235C SR	254,110	235,592	189,853	176,543	159,348	0	0	0
CX250C	240,281	222,771	209,005	198,066	186,325	180,953	0	0
CX290B	161,184	149,438	128,686	141,801	142,508	117,646	146,734	121,322
CX300C	406,820	377,174	286,550	229,438	187,170	164,851	0	0
CX31B	61,962	57,446	46,543	43,594	41,387	39,265	36,943	34,820
CX350C	415,941	385,631	273,692	247,640	218,068	196,949	0	0
CX470B	394,627	365,870	308,233	290,780	284,829	236,177	264,705	223,708
CX470C	650,679	603,263	478,733	425,415	377,412	342,512	323,068	274,108
CX75	113,606	105,327	90,100	82,114	74,201	71,848	61,745	57,930
CX75SR	0	0	90,435	82,700	76,399	71,614	67,230	62,095
CX80	107,431	99,602	93,777	89,905	82,709	75,180	75,197	70,596
CX800	572,703	530,969	446,022	396,469	352,130	316,322	295,318	248,466
CX800B	1,166,914	1,081,878	933,851	856,481	767,245	665,048	569,967	490,654

CATERPILLAR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
301.4C	23,808	22,073	21,339	21,314	22,451	21,825	0	0
303.5C CR	49,528	45,918	41,154	39,032	36,988	35,457	34,678	33,327
303.5D CR	49,537	45,927	40,630	38,035	36,760	35,655	36,356	0
303.5E CR	54,559	50,583	45,301	42,617	39,660	0	0	0
303C CR	48,707	45,158	39,888	37,284	34,821	33,708	32,170	30,273
305.5D CR	81,061	75,154	63,171	57,784	50,262	46,015	41,862	0
305.5E CR	83,936	77,819	62,789	57,518	50,448	42,495	37,354	32,773
305C CR	55,406	51,369	46,885	45,283	43,911	45,670	43,682	41,223
305D CR	80,158	74,317	60,194	51,593	44,618	40,486	34,863	0
305E CR	72,764	67,462	60,658	54,378	49,112	0	0	0
307D	95,529	88,568	78,464	75,457	71,720	67,985	66,414	61,207
311D LRR	146,239	135,582	119,742	110,379	100,157	93,286	85,775	80,318
315D L	149,164	138,294	123,782	117,241	118,586	112,759	105,060	102,573
321D LCR	269,592	249,947	206,357	193,402	171,566	157,135	139,167	126,018
324E L	278,943	258,615	219,372	203,271	181,842	165,542	145,589	0
345D L	336,518	311,995	272,723	252,268	253,405	240,082	227,344	208,242
349E	505,608	468,763	434,234	377,565	344,521	325,827	301,438	268,728
349E L	510,646	473,434	458,044	411,538	396,225	382,084	376,453	0
365C L	641,082	594,365	497,719	441,044	390,499	351,788	351,933	300,767
380D CR	104,368	96,762	89,421	82,628	81,637	77,591	73,648	71,263
M313D	198,265	183,817	143,577	137,157	117,457	104,172	92,144	78,991
M315D	180,055	166,934	150,953	143,897	116,495	109,507	99,997	89,722

DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
120D	159,445	147,825	128,770	118,700	112,963	103,496	96,280	88,769
130G	182,618	169,310	145,867	127,798	114,886	103,701	0	0
200D LC	214,487	198,857	171,460	153,730	148,853	135,483	123,108	112,605
210G	246,220	228,277	191,409	168,891	149,215	0	0	0
210G LC	237,437	220,135	179,884	166,740	151,829	0	0	0
350G LC	392,903	364,272	291,973	235,279	200,861	189,363	0	0
35D	60,290	55,896	47,650	43,293	40,797	36,391	34,229	32,374
450D LC	503,222	466,552	373,415	316,266	259,843	238,822	214,786	175,825
470G LC	502,156	465,562	382,545	350,754	330,815	295,925	0	0
50D	110,487	102,435	60,073	57,170	53,391	48,912	45,250	42,551
650D LC	235,388	218,235	206,114	205,997	205,708	207,767	225,980	211,567
850D LC	1,303,762	1,208,754	932,090	760,581	620,113	531,826	455,216	347,113
85D	137,139	127,145	110,891	100,862	91,589	84,634	78,901	73,417

DITCH WITCH

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
MX182	26,083	24,183	21,184	19,793	17,731	15,965	14,555	13,290
MX502	63,564	58,932	51,285	47,114	42,205	37,381	33,046	29,160

MX9	21,131	19,591	17,004	15,595	13,970	12,397	11,369	10,688
XT1600	466,353	432,368	301,791	222,908	164,507	122,793	91,661	58,422
XT855	30,101	27,907	24,706	234,575	22,467	20,839	19,578	18,679

HITACHI

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
EX1200-6	1,618,560	1,500,612	1,292,315	1,185,247	1,061,756	938,001	835,086	742,765
EX1200-6SHVL	1,752,863	1,625,128	1,408,512	1,255,230	1,110,826	988,903	875,623	773,861
ZAXIS 120-3	194,742	180,551	155,431	144,047	129,039	112,114	101,417	90,317
ZAXIS 135US-3	189,083	175,304	152,144	139,561	128,373	115,321	104,003	99,262
ZAXIS 200LC-3	307,527	285,116	245,472	225,238	201,771	184,881	143,685	113,499
ZAXIS 220W-3	528,814	490,278	420,961	386,084	345,858	284,599	241,988	206,703
ZAXIS 450LC-3	688,687	638,501	551,138	505,476	452,810	362,651	296,948	222,171
ZAXIS 50U-3	66,329	61,495	53,944	49,718	45,483	42,783	39,489	37,228
ZAXIS 85USB-3	124,588	115,509	100,078	93,615	85,944	79,717	73,561	67,689

HYUNDAI

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
R110-7A	119,274	110,583	958,541	85,927	69,618	64,552	59,377	54,577
R130LC	126,227	117,029	102,076	93,857	85,123	79,537	73,133	68,853
R140LC-9	148,574	137,747	119,387	107,036	88,760	74,444	0	0
R140W-9	0	0	215,635	197,769	177,163	150,115	127,202	0
R210LC-9LR	175,351	162,573	138,271	127,691	115,384	106,398	97,749	0
R235LCR-9	199,129	184,618	154,707	150,630	140,200	130,776	0	0
R250LC-9	203,510	188,680	163,061	150,410	138,727	121,470	116,391	113,492
R55-9	72,262	66,996	55,174	51,350	43,076	40,505	39,442	0
R55W-9	0	0	83,471	76,555	68,579	55,427	44,800	0
R800LC-7A	855,980	793,603	685,019	628,266	562,806	498,004	392,216	309,622
R80CR-9	101,291	93,910	85,474	82,177	77,946	70,945	0	0

IHI

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
35N-3	47,312	43,865	37,456	35,110	33,463	31,402	29,184	27,243
55N-3	69,815	64,727	55,300	51,293	47,174	43,621	40,571	37,678
80VX	84,367	78,219	67,784	64,018	58,842	54,616	50,316	46,203

JCB

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
8018	26,645	24,703	21,570	20,412	19,002	18,162	16,635	15,135
8025ZTS	41,360	38,346	32,510	30,128	27,292	25,744	22,783	19,977
MICRO 8008	19,516	18,094	15,704	14,404	12,903	11,514	10,316	9,517
8065	80,358	74,502	61,670	52,574	46,230	39,908	33,647	28,881
JS145	115,322	106,918	85,974	89,462	76,623	59,373	55,473	47,859

JS200	135,076	125,232	107,016	96,771	84,928	79,901	71,933	66,607
JS460	310,055	287,461	248,128	227,571	203,860	147,110	125,899	96,981

KOMATSU

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
HB215LC-1	247,801	229,743	194,538	177,016	151,633	146,058	0	0
PC-09-1	17,801	16,504	15,053	19,039	14,010	14,766	13,276	12,937
PC1250LC-8	1,217,320	1,128,611	1,002,204	941,747	884,203	947,843	797,395	749,402
PC160LC-8	178,720	165,696	135,088	126,635	117,031	105,833	98,214	0
PC18MR-3	28,393	26,324	23,300	22,168	21,229	19,665	18,463	17,623
PC210LC-10	228,874	212,196	179,110	152,279	134,212	0	0	0
PC220LL-8	574,530	532,662	458,199	420,237	376,159	287,897	244,330	219,987
PC300LL-7E0	722,468	669,820	576,182	528,446	472,934	350,785	293,301	264,960
PC308USLC-3	235,235	218,093	166,287	158,769	151,466	157,973	158,784	128,671
PC35MR-3	55,456	51,415	44,115	41,330	39,270	36,882	34,354	32,114
PC360LC-10	358,269	332,161	283,622	247,093	218,305	203,418	0	0
PC450LC-8	643,800	596,885	393,125	351,484	273,841	233,670	200,701	151,173
PC45MR-3	112,132	103,961	78,282	62,527	52,021	39,569	33,689	287,171
PC490LC-10	450,074	417,276	339,380	312,639	280,467	252,426	0	0
PC55MR-3	64,999	60,263	51,411	47,710	43,877	40,552	37,714	35,023
PC600LC-8	321,297	297,884	281,225	280,947	367,795	236,222	259,566	285,958
PC800LC-8	1,036,759	961,208	767,979	661,235	554,772	484,208	406,966	385,594

KUBOTA

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
K008-3	23,249	21,554	18,250	16,520	15,385	14,298	12,402	12,189
KX018-4	28,663	26,574	20,094	21,604	20,283	18,511	0	0
KX040-4	62,378	57,833	55,561	54,213	54,018	54,392	54,773	55,051
KX080-3	104,080	96,495	83,611	78,523	72,126	66,918	61,709	56,733
KX41-3	28,608	26,524	23,478	22,335	21,385	19,814	18,605	17,757
KX71-3	39,330	36,464	32,938	30,694	29,081	26,814	25,545	24,543
KX71-3S	37,978	35,210	32,032	29,149	26,982	26,017	24,894	23,026
KX91-3	53,767	49,849	41,810	39,593	35,935	33,619	30,546	28,208
U17	29,302	27,167	23,979	22,839	21,679	21,411	20,862	18,720
U25	36,739	34,061	31,133	28,526	27,154	26,609	25,478	24,698
U35	52,106	48,309	41,379	38,775	36,883	34,630	32,230	30,112
U45	67,880	62,934	54,671	48,792	46,691	43,846	40,288	37,793

NEW HOLLAND

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
E175B	200,969	186,324	160,333	147,050	131,728	110,135	91,569	75,988
E18B	27,725	25,705	22,358	20,582	18,922	16,521	16,159	13,654
E215B	92,548	85,804	96,494	69,785	59,998	67,414	59,092	57,345

E27B	42,583	39,480	32,566	29,141	25,027	22,050	20,706	16,988
E50B	46,462	43,076	39,884	39,075	44,923	39,886	41,685	39,887
E55BX	88,880	82,403	53,326	40,500	32,729	26,459	16,119	11,818
E80B	142,833	132,424	101,258	81,933	66,150	54,639	44,294	36,153

VOLVO

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
EC140CL	113,843	105,547	92,047	85,571	80,636	74,222	73,710	72,478
EC140LC	85,887	79,628	71,001	66,992	63,158	56,700	57,428	54,658
EC210B LC	69,866	64,775	60,873	70,545	54,545	59,000	56,545	54,926
EC250D	205,436	190,466	164,086	167,696	158,687	149,567	0	0
EC290C	397,538	368,568	296,040	251,622	213,692	186,395	157,670	137,663
EC330C	425,630	394,613	339,468	316,365	283,403	234,258	199,859	175,023
EC330CL	697,075	646,278	480,299	377,720	296,804	235,885	171,051	140,347
EC340D	272,449	252,595	216,722	202,000	186,822	175,239	0	0
EC480D	349,248	323,798	305,788	311,311	313,134	314,255	0	0
EC55B	35,387	32,809	29,999	29,027	28,062	27,438	26,831	24,796
EC700C L	392,744	364,124	334,229	324,645	350,791	349,536	313,790	304,422
ECR235DL	224,312	207,965	180,899	164,008	151,251	0	0	0
ECR28	48,213	44,699	37,692	34,880	33,969	28,620	27,321	24,585
ECR305CL	318,689	295,465	225,843	190,145	174,630	146,112	131,998	101,984
ECR38	50,236	46,575	41,930	41,279	36,283	35,118	31,851	28,877
ECR48C	63,840	59,188	51,923	47,846	43,753	41,161	37,973	35,808

YANMAR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
B7-5A	99,778	92,507	79,814	73,202	65,576	58,785	49,964	42,780
VIO17	30,757	28,515	25,587	24,951	23,445	22,563	21,996	19,459
VIO20-3	31,256	28,978	27,599	26,457	24,492	24,469	26,572	21,504
VIO27-5	41,521	38,496	35,034	33,930	32,920	29,901	29,503	29,145
VIO35-5	59,434	55,103	47,173	42,735	38,264	35,692	31,475	29,640

GRADERS

CATERPILLAR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
120M	299,240	277,433	245,793	232,448	204,021	183,252	160,903	145,448
12M	301,925	279,923	238,754	228,530	215,080	189,318	179,376	162,110
14M	563,370	522,316	446,982	399,619	366,769	342,294	308,861	278,978
160M	303,303	281,201	247,564	230,738	229,541	209,112	198,983	183,586
16M	807,445	748,605	697,259	622,014	575,786	517,028	509,514	473,589
725	463,071	429,326	367,484	333,713	300,234	267,386	227,242	213,404
740	624,283	578,790	502,677	491,638	436,195	387,307	345,465	300,338
740 EJCTR	914,808	848,144	736,612	658,427	585,190	513,972	430,490	377,135
740B	770,528	714,378	620,436	530,830	460,152	392,154	0	0

CHAMPION

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
C110 C	218,893	202,942	174,569	160,106	143,104	129,355	107,627	89,152
C60 C	109,893	101,885	88,557	81,220	72,594	64,539	59,772	55,792
C70 C	111,725	103,583	90,033	82,574	73,806	65,517	61,748	58,283

DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
670G	266,137	246,743	216,497	203,987	179,860	170,578	159,736	148,889
672G	385,434	357,347	282,074	245,032	221,738	185,161	162,976	149,413
770G	348,878	323,454	255,684	224,938	200,678	180,293	165,097	152,074
770GP	0	0	243,501	216,615	208,874	201,379	182,303	169,195
772G	349,186	323,740	296,801	257,746	241,819	232,058	214,204	205,954
772GP	351,388	325,782	243,469	242,922	230,936	209,861	211,905	215,118
870G	234,234	217,165	195,213	195,559	207,040	172,350	169,133	161,622
782G	347,934	322,579	255,371	238,101	218,753	210,651	202,136	184,160
872GP	0	0	346,767	316,576	284,511	267,317	237,906	211,337

KOMATSU

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
HM300-2	558,330	517,643	442,957	398,794	354,437	282,546	254,371	222,312
HM350-2	670,259	621,416	539,697	494,983	439,926	360,057	309,776	263,663

VOLVO

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
G930	187,996	174,296	165,382	150,799	145,500	122,028	116,653	109,074
G930B	225,103	208,699	194,338	181,854	169,440	0	0	0
G960	267,544	248,047	215,107	170,875	153,497	143,820	127,404	111,675
G970	134,663	124,849	117,381	116,783	137,932	132,775	139,509	124,703
G990	283,906	263,217	203,041	189,161	173,035	167,418	161,255	145,622

WHEEL DOZERS

CATERPILLAR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
814F II	449,094	416,367	334,074	306,091	280,788	251,583	220,436	196,471
824H	759,622	704,266	682,234	623,872	572,317	456,663	400,497	358,973
844H	1,396,021	1,294,290	1,078,081	979,391	898,518	805,068	714,023	656,502

SKID STEER LOADERS

BOBCAT

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
630	41,272	38,264	35,985	32,436	32,000	28,976	28,862	27,918
A770	66,954	62,075	55,736	53,641	54,431	50,229	0	0
S100	31,561	29,261	24,626	21,994	19,912	18,195	16,426	15,432
S130	30,338	28,127	24,600	23,859	23,703	21,737	20,903	20,790
S205	35,920	33,302	29,740	30,329	30,235	28,254	27,430	27,724
S550	42,145	39,074	33,665	31,951	29,877	27,301	25,687	24,997
S630	48,046	44,545	38,763	35,222	33,544	29,854	28,515	28,276
S750	64,281	59,596	49,224	45,118	42,087	37,170	0	0
S850	72,243	66,979	55,844	51,518	47,914	41,952	39,626	0

CASE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
440	44,201	40,980	35,305	32,448	31,210	27,763	26,380	25,768
SR130	34,636	32,112	27,374	26,571	25,012	23,696	22,057	0
SR150	36,027	33,402	27,283	24,076	22,836	19,718	17,377	0
SR175	38,097	35,320	30,211	27,282	25,341	23,085	19,972	0
SR250	56,240	52,141	43,848	41,099	38,679	34,421	32,171	0
SV185	46,043	42,688	34,368	31,234	28,254	24,358	23,137	0
SV300	56,240	52,141	43,848	41,099	38,679	34,421	32,171	0

CATERPILLAR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
226B III	36,538	33,876	29,945	28,925	28,675	27,309	25,703	0
226B3	37,918	35,155	29,421	28,013	27,259	25,150	23,837	20,798
246C	46,704	43,300	37,521	36,012	35,307	32,975	31,629	30,784
252B III	49,859	46,226	39,858	36,003	34,773	30,764	29,042	0
256C	57,488	53,299	44,828	42,006	39,548	35,201	32,898	31,580
262C	56,549	52,429	44,363	41,483	39,537	35,860	34,243	31,710
272C	53,739	49,823	43,725	43,218	42,889	39,589	37,593	40,424
272D	61,106	56,653	50,139	46,472	46,183	0	0	0

DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
313	28,353	26,287	23,079	22,810	22,145	20,351	19,492	19,230
315	33,714	31,257	26,653	25,643	24,650	22,475	21,140	20,747
320D	45,277	41,977	34,938	32,219	29,903	25,380	23,829	0
326D	0	0	35,763	34,497	33,410	29,763	28,238	0
326E	59,340	55,016	49,750	43,028	39,972	36,858	34,606	33,607
328D	56,587	52,463	44,120	41,352	38,921	34,638	32,373	0
332D	56,587	52,463	44,120	41,352	38,921	34,638	32,373	0

GEHL

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
4640E T	34,103	31,618	27,552	25,556	24,294	22,510	21,345	21,106
7810E	49,281	45,689	40,639	39,335	39,556	36,665	37,553	35,999

NEW HOLLAND

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
L218	34,893	32,350	29,237	26,887	25,685	23,313	0	0
L220	45,147	41,857	35,000	31,747	29,481	26,153	0	0
L223	51,531	47,776	37,510	33,624	30,638	25,862	0	0
L225	51,564	47,806	40,885	38,419	37,070	33,689	0	0
L230	53,653	49,743	45,259	42,481	42,308	38,580	0	0

VOLVO

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
MC110B	50,325	46,658	39,196	36,806	34,562	30,727	28,724	27,554
MC110C	75,936	70,402	41,320	28,586	19,423	14,936	0	0
MC115C	62,964	58,375	39,124	35,451	27,198	22,630	0	0
MC135C	56,186	52,091	45,768	43,011	36,137	29,092	0	0
MC60C	32,288	29,936	23,899	21,598	19,281	0	0	0
MC70	32,251	29,901	25,470	24,522	23,544	21,456	20,162	19,779
MC70C	31,099	28,833	24,652	24,091	23,161	0	0	0
MC85C	29,048	26,931	23,901	22,905	23,429	0	0	0
MC95C	45,580	42,259	32,884	26,178	23,569	0	0	0

TRENCHERS

ASTEC

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
RT360	34,655	32,130	27,336	25,071	24,409	21,396	20,055	18,779
RT460	44,827	41,560	35,358	32,429	31,572	27,068	25,003	23,134
RT560	51,511	47,757	40,740	37,366	36,379	30,759	28,078	25,924
RT960	79,162	73,394	62,397	57,226	55,715	48,464	44,796	42,456
TF300B	22,392	20,760	17,444	16,000	15,577	12,432	10,377	9,702
RT60	12,346	11,446	9,852	9,035	8,797	6,475	6,018	6,016

CLEVELAND

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
246-FD	396,696	367,788	308,861	283,272	255,172	226,374	201,483	187,785
400W-HD	655,409	607,648	510,291	468,013	421,589	366,511	337,621	307,284
7036	353,576	327,810	275,289	252,481	227,436	194,035	174,255	142,261
7036-HD	370,824	343,802	288,719	264,798	238,530	210,204	185,147	176,404
7036-SD	388,070	359,791	302,146	277,114	249,625	220,984	196,037	182,093
8700	482,932	447,740	376,004	344,851	310,646	274,883	239,602	227,617
9600-S	353,576	327,810	275,289	252,481	227,436	194,035	179,701	147,951
9624	293,209	271,842	228,288	209,374	188,606	167,086	130,691	125,189

DITCH WITCH

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
RT115	95,768	88,789	75,486	69,550	67,713	59,718	55,734	53,432
RT55	68,639	63,637	54,287	51,093	49,743	43,018	37,326	32,595
RT95	134,713	124,896	104,815	90,430	94,034	79,906	75,438	69,961
HT115	169,587	157,229	132,021	121,083	117,886	101,525	90,738	76,405
100 SX	9,946	9,221	7,782	7,137	6,959	6,242	6,043	6,041
255 SX	22,184	20,568	17,359	15,921	15,525	14,044	12,087	11,807
RT10	5,151	4,776	20,977	3,822	3,738	3,675	3,419	3,092
RT24	21,256	19,707	13,795	10,509	8,935	6,329	4,981	3,775

VERMEER

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
RT450	38,419	35,619	30,807	28,960	31,205	25,499	24,972	25,510
T555 COMM 3	433,117	401,555	337,067	309,142	300,977	238,092	203,944	188,528
T655 COMM 3	597,930	554,357	465,331	426,778	415,508	383,018	363,440	316,945
T755 COMM 3	709,084	657,412	551,836	506,117	492,751	424,426	379,127	327,874
T855 COMM 3	850,902	788,894	662,203	607,340	591,300	522,768	444,494	390,905

WHEEL LOADERS

CASE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
1021F	400,759	371,554	282,411	245,252	211,605	161,381	0	0
1121F	384,429	356,415	305,222	286,797	273,314	248,731	0	0
221E	68,754	63,744	56,877	64,361	60,125	53,743	60,817	56,792
621F	194,683	180,496	150,454	139,333	133,581	0	0	0
621F XR	228,812	212,138	168,765	148,155	131,820	0	0	0
621F XT	194,683	180,496	150,474	139,333	133,581	0	0	0
721F	224,026	207,701	160,385	148,914	143,675	128,497	0	0
721X FT	224,026	207,701	160,385	148,914	143,675	128,497	0	0
821F	247,566	229,525	195,565	184,842	177,349	153,024	0	0
921F	185,455	171,940	169,867	170,358	170,261	157,542	0	0

CATERPILLAR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
914G	103,867	96,298	82,442	82,008	84,703	71,845	68,703	67,855
950G	78,270	72,566	66,426	66,171	68,483	66,306	56,883	57,477
966H	240,209	222,704	155,889	210,497	187,379	171,590	161,468	152,992
966K	406,212	376,610	328,196	299,941	288,929	259,745	243,318	0
980H	330,715	306,615	262,718	244,971	251,120	241,559	225,691	222,579
980K	527,510	489,069	422,043	395,198	386,263	345,549	334,327	0
988H	751,353	696,600	567,591	534,864	491,986	417,915	363,962	331,265
990H	370,672	343,660	282,201	288,374	404,216	308,760	183,645	195,230
993K	925,559	858,111	662,222	556,148	768,830	396,072	628,583	570,335
IT38H	210,628	195,279	168,699	158,597	171,058	147,309	139,737	138,780
IT62H	429,947	398,616	313,191	267,788	237,876	202,641	174,724	168,189

DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
344J	149,034	138,173	113,799	103,944	100,347	84,617	78,806	70,943
444K	187,648	173,973	144,238	133,097	132,757	119,314	111,861	108,170
524K	196,815	182,472	153,687	141,332	135,911	120,823	113,899	109,150
544K	212,754	197,250	163,789	147,259	138,927	124,589	117,776	114,711
624K	267,054	247,593	187,477	163,586	149,840	129,199	112,582	101,850
644K	266,866	247,419	202,277	189,444	183,363	160,065	148,094	146,318
724K	363,742	337,235	243,765	200,340	184,972	139,601	121,924	98,239
844K	528,068	489,587	385,792	317,203	278,193	233,610	216,383	188,864

GEHL

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
AWS46	111,206	103,102	86,670	79,489	74,177	64,577	57,380	52,656

HYUNDAI

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
HL730-9	133,804	124,053	96,015	90,485	83,228	63,325	57,262	0
HL730TM-9	1,469,913	1,362,797	111,365	98,964	87,008	79,832	70,626	0
HL740-9	163,523	151,607	124,422	116,931	112,297	97,242	90,471	0
HL740TM-9	154,226	142,987	120,946	107,973	103,727	84,492	85,767	73,982
HL740XTD-9	159,238	147,634	125,307	110,736	109,199	92,275	87,086	78,974
HL760-9	211,495	196,083	150,762	139,200	124,642	101,606	85,584	0
HL760-9A	218,243	202,339	170,635	164,566	151,868	136,950	128,415	124,543
HL780-9	561,872	520,927	342,716	268,000	221,812	158,120	133,454	0

KAWASAKI

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
65TMV-2	156,428	145,028	126,865	130,150	125,492	111,585	113,168	105,797
65ZV-2	208,044	192,883	148,244	130,582	114,862	97,964	88,054	72,921
70ZV-2	200,329	185,730	154,871	143,354	137,399	119,065	110,301	105,432
90Z7	366,127	339,447	293,947	274,479	268,032	0	0	0
92ZV-2	354,322	328,502	287,312	259,982	249,394	223,749	0	0

KOMATSU

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
WA100M-6	88,641	82,181	68,736	65,203	64,153	59,719	54,323	0
WA200-5	177,166	164,256	135,171	121,052	112,626	98,031	88,725	71,608
WA380-6	203,453	188,627	162,673	159,914	151,518	139,619	126,851	129,741
WA380-7	258,893	240,026	209,129	194,920	192,796	182,210	169,857	171,000
WA470-6	429,588	398,283	288,311	230,805	201,048	150,275	124,185	98,354
WA470-7	358,718	332,578	275,875	241,338	228,565	193,637	170,032	127,264
WA500-7	668,568	619,848	377,774	251,937	187,261	0	0	0
WA600-6	453,559	420,507	345,367	366,892	284,386	278,428	238,572	202,350
WA800-3	1,690,973	1,567,748	1,301,097	1,193,301	1,144,739	957,618	859,335	747,278
WA900-3	774,368	717,938	594,229	535,237	680,782	604,588	467,497	357,820

NEW HOLLAND

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
W110B	167,387	155,189	122,185	104,688	89,114	79,900	74,694	60,180
W110B TC	194,066	179,924	152,405	139,778	134,090	112,403	99,368	90,352
W170B	182,347	169,059	140,865	130,549	125,238	108,257	100,316	95,891
W190B	111,148	103,049	86,410	90,118	74,753	68,888	78,670	53,731
W50B TC	99,403	92,160	77,696	71,260	68,360	62,844	56,783	53,065
W80B TC	111,616	103,482	82,466	76,820	71,020	54,561	55,158	50,960

VOLVO

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
L110G	270,015	250,339	213,264	188,350	181,392	152,083	138,175	0
L120F	165,649	153,577	135,146	141,444	140,166	129,461	128,546	130,425
L120G	243,632	225,878	211,133	214,507	204,334	188,650	0	0
L150	222,106	205,920	166,731	156,292	151,243	130,964	120,671	119,580
L20F	77,470	71,825	53,427	43,249	39,025	31,798	22,642	0
L350F	387,449	359,215	307,894	372,079	300,041	269,554	262,765	245,864
L45F	239,319	221,879	154,774	117,491	85,820	72,082	56,586	51,097
L50G	141,024	130,747	116,711	98,838	99,286	0	0	0
L60F	205,361	190,396	158,790	146,937	140,802	122,088	113,095	108,103
L60G	181,154	167,952	151,469	143,030	141,938	0	0	0
L70F	205,361	190,396	158,790	146,937	140,802	122,088	113,095	108,103
L70G	204,439	189,541	164,825	155,003	151,995	0	0	0
L90B	187,684	174,007	146,559	134,802	129,696	115,289	108,774	104,240
L90F	151,545	140,502	123,273	117,761	124,680	118,524	109,616	108,339
L90G	217,072	201,254	180,973	172,222	173,043	0	0	0

LIFTING EQUIPMENT

AERIAL LIFT

GENIE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
AWP-40S	0	0	9,581	9,120	8,754	8,259	7,648	7,561
GS-1530	10,383	9,626	8,260	7,713	8,135	6,934	6,406	6,254
GS-2046	22,360	20,731	17,687	16,704	15,793	13,968	12,845	12,219
GS-3232	25,739	23,864	21,693	20,621	19,210	17,567	15,947	17,264
GS-3268RT	50,445	46,769	38,324	34,175	31,660	30,944	26,558	23,101
GS-5390RT	76,631	71,046	60,382	55,041	50,333	41,094	36,863	34,257
S-100	0	0	153,002	140,326	133,540	119,372	115,359	104,111
S-40	61,463	56,984	46,376	46,655	44,982	33,314	34,687	33,636
SLC-24	0	0	3,143	3,095	2,733	2,348	2,213	2,100
TMZ-50/30	28,511	26,433	23,848	23,415	23,885	22,793	22,617	23,213
Z-135/70	271,732	251,930	214,869	201,771	190,595	176,555	162,205	153,617
Z-30/20	55,049	51,037	40,844	38,169	37,058	35,215	31,790	31,055
Z34/22N	48,698	45,149	41,065	37,481	36,594	33,600	31,338	29,262
Z-45/25 RT	114,130	105,813	83,472	71,659	63,911	47,906	45,181	41,387
Z45/25J	79,298	73,520	59,203	54,228	53,858	49,110	43,385	40,252
Z-45/25J BI-EN	77,609	71,953	60,815	56,095	53,813	47,672	45,058	42,539
Z-45/25J DC	52,162	48,361	44,745	42,671	39,909	37,356	32,567	34,935

GROVE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
T60	70,782	65,624	55,185	50,613	48,166	44,407	40,029	38,181
T80	99,643	92,382	77,761	71,318	67,870	60,096	54,805	53,339
A125J	255,865	237,219	199,486	182,959	174,112	152,905	147,911	140,826
A60J	86,655	80,340	67,518	61,925	58,932	53,355	48,976	47,056
A80J	135,761	125,867	105,881	97,109	92,414	512,746	75,598	72,130

JLG

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
E300AJ	26,474	24,545	25,663	33,223	25,114	27,184	23,237	23,574
E300AJP	45,491	42,176	41,677	38,813	35,605	308,764	30,204	26,124
E400AJP	83,905	77,790	62,047	56,671	48,566	42,090	37,441	31,922
E400AJP N	66,591	61,739	52,132	48,224	46,263	40,122	36,270	34,079
M400A N	66,591	61,739	52,132	48,224	46,263	40,122	35,965	33,761
M450A	0	0	50,774	46,877	44,970	39,505	35,983	33,809
M450AJ	106,993	99,197	80,104	70,395	64,269	54,894	48,753	44,785
M600J	135,706	125,816	104,392	94,259	88,421	77,596	70,809	66,832
M600JP	128,247	118,901	94,143	82,734	74,795	63,259	58,527	50,908
E400AJPN	87,467	81,093	60,659	57,340	51,727	45,556	41,047	36,245

E600J	0	0	72,992	66,944	63,708	56,926	52,488	50,765
1250AJP	238,013	220,668	190,835	174,425	137,578	139,982	134,441	130,923
150HAX	373,084	345,896	297,126	277,757	269,750	245,087	246,285	233,134
600A	99,938	92,655	84,268	73,680	72,746	67,029	60,796	57,132
600AJ	113,589	105,311	97,883	84,748	85,594	72,601	65,241	64,894
260MRT	24,350	22,575	23,761	25,496	21,892	25,606	23,355	20,034
400S	59,522	55,185	55,947	51,717	48,798	41,112	37,911	34,392
460SJ	81,234	75,314	66,307	62,360	60,969	52,904	43,697	42,494
660SJ	126,076	116,889	99,592	87,739	85,475	74,587	68,065	66,451
1230ES	17,678	16,390	15,020	13,520	11,912	9,323	8,157	7,332
1930ES	10,589	9,817	10,124	9,938	9,471	8,438	8,476	7,565
2630ES	13,422	12,444	13,278	12,036	11,372	10,370	9,015	9,824
3369LE	23,151	21,464	22,345	20,939	16,435	18,567	17,582	17,223

SKYJACK

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
7127	75,461	69,962	53,910	45,206	39,382	32,708	27,201	24,082
8243	113,206	104,957	78,309	63,583	53,636	42,327	34,732	29,478
8841	49,429	45,827	39,294	36,665	37,283	32,231	30,394	29,645
8850	60,779	56,350	47,568	43,626	41,389	34,394	32,076	30,448
SJ7135	42,901	39,775	36,343	33,591	32,455	26,418	24,512	26,038
SJ45T	83,727	77,626	64,165	54,249	53,188	39,022	36,147	32,981
3220	18,683	17,321	13,806	11,975	10,774	9,096	8,491	7,229
4626	22,999	21,323	17,134	15,465	13,909	12,331	11,073	10,253
6826	71,893	66,654	50,854	42,223	34,626	29,390	24,661	21,403
SJIII 3219	9,634	8,932	7,882	8,210	8,022	6,952	6,121	6,433
SJIII 3226	14,667	13,598	12,423	12,434	12,426	10,141	10,789	9,506
SJIII 4632	21,723	20,140	19,477	18,130	17,592	13,163	13,162	13,450

ROUGH TERRAIN LIFT TRUCKS

BOBCAT

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
V417	66,380	61,543	57,635	52,349	51,064	46,715	43,889	44,194

CASE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
585G	0	0	50,544	46,357	43,407	37,984	34,141	32,359
588H	85,048	78,850	72,510	67,866	67,554	0	0	0

CATERPILLAR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
TH406	0	0	87,066	79,251	74,917	63,797	61,183	53,751
TH514	114,981	106,602	108,517	102,543	103,766	98,622	89,955	104,248
TL1255	155,540	144,206	121,729	109,745	113,553	99,909	90,792	87,551
TL1255C	168,794	156,493	136,384	123,248	115,922	102,542	95,000	91,032
TL943	129,274	119,853	99,071	91,205	87,308	78,323	69,510	70,494
TL943C	146,297	135,636	107,915	98,550	88,106	72,737	64,095	58,416

DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
3200	0	0	58,360	54,021	50,584	44,442	40,147	38,365
3400	0	0	62,086	57,470	53,811	47,057	42,788	40,297

GEHL

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
CT5-16	0	0	46,190	42,363	39,667	35,202	31,671	29,841
CT5-16 TURBO	0	0	51,118	46,883	43,898	38,542	35,046	32,825
CT6-18 TURBO	0	0	55,736	51,118	47,865	41,624	37,901	35,537
CT7-23 TURBO	0	0	64,172	58,855	55,110	48,702	44,309	41,995
DL-10	0	0	108,481	99,494	93,161	84,145	81,149	79,145
DL-6	0	0	91,064	83,520	78,204	70,376	665,237	63,532
DL12-40	0	0	108,481	99,494	93,161	84,145	81,149	79,145
RS-5	0	0	70,310	65,021	60,882	54,057	49,977	48,186
RS-8	0	0	80,485	74,157	69,438	62,878	59,354	57,664
RS6-34	99,281	92,046	77,066	68,457	66,333	57,858	51,209	47,794
RS6-42	89,018	82,531	60,461	62,693	60,605	50,647	48,352	48,680

GENIE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
GTH-1056	134,011	124,245	102,572	96,127	88,002	79,113	73,339	68,609
GTH-1056C	0	0	168,492	147,415	133,991	113,938	100,744	92,134
GTH5519	80,671	74,792	63,575	60,097	55,625	48,721	44,706	43,521
GTH-644	74,899	69,441	56,393	54,199	51,680	47,141	42,185	41,409
GTH-844	94,547	87,658	74,462	67,776	64,458	57,279	52,170	49,923

JCB

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
930	70,085	64,978	48,099	49,904	46,139	39,653	37,667	34,305
940	77,625	71,969	62,226	60,149	55,074	49,022	41,091	45,061
506C	0	0	53,834	49,157	46,029	40,844	37,808	35,655
506C HL	57,788	53,577	46,857	42,110	44,097	40,792	39,237	38,559
520-40	98,971	91,759	63,280	63,260	56,335	46,474	41,551	39,413
520-50	47,829	44,343	47,956	45,288	43,999	39,685	36,436	38,786
530	0	0	54,793	50,718	47,491	41,074	37,142	35,066
530T	0	0	56,152	51,977	48,667	43,263	39,898	37,974
535-140	109,839	101,835	82,058	76,733	77,434	64,242	58,750	57,520
536-60AGRI PLUS	150,953	139,953	113,419	100,161	87,318	73,646	59,966	60,440
550	0	0	84,406	78,029	73,062	64,906	60,452	57,283
550-140	108,875	100,941	84,628	79,001	73,973	66,740	61,722	59,081

JLG

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
G10-55A	155,920	144,558	124,379	113,784	105,527	89,465	82,461	76,811
G12-55A	0	0	124,935	114,584	107,293	98,457	93,622	89,884
G5-18A	0	0	47,107	43,204	40,455	35,471	32,448	30,870
G9-43A	107,959	100,092	85,273	75,718	74,911	64,095	58,555	58,219

LIFT KING

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
LK100R	0	0	81,840	75,060	70,283	61,564	56,450	52,981
LK60R	0	0	61,387	56,302	52,718	46,049	42,080	39,330
LK630R	0	0	58,287	53,458	50,055	43,979	39,728	37,419
LK80R	0	0	72,549	66,347	62,303	54,327	49,137	46,705
LK848R	0	0	78,749	72,225	67,628	58,466	53,319	50,733
LK6M22	0	0	32,054	29,398	27,529	24,046	21,837	20,537
LK6P44	0	0	54,072	49,593	46,442	40,261	36,582	34,804
LK8M22	0	0	35,636	32,684	30,604	26,816	24,141	22,986
LK8P44	0	0	53,136	48,734	45,633	39,559	35,944	34,197

LIFTALL

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
L-60	0	0	33,674	30,884	28,918	25,127	22,929	21,679
LT-60	0	0	35,292	32,368	30,309	26,477	24,294	22,533
M-80	0	0	41,126	37,718	35,318	30,263	27,845	26,246
MT-80	0	0	46,625	42,762	40,042	34,583	31,391	29,664

MASTERCRAFT

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
AE5112	0	0	30,115	27,620	25,864	22,697	20,474	19,398
AE8112	0	0	34,648	31,778	29,755	25,938	23,750	21,965
MC5115	0	0	34,648	31,778	29,755	25,938	23,750	21,965
MC5115FW	0	0	36,268	33,263	31,147	27,561	25,116	23,393
MC5675	0	0	32,383	29,699	27,808	24,048	22,112	20,825
MC8675	0	0	37,887	34,747	32,537	28,102	25,663	24,248
RT/C 06-643	0	0	32,383	29,699	27,808	24,048	22,112	20,825
RT/C 10-643	0	0	40,153	36,826	34,483	29,723	27,298	25,674
S-10-648	0	0	41,449	38,015	35,596	30,803	27,845	26,531
S-12-648	0	0	44,687	40,985	38,378	33,775	30,030	28,526
S-4-P	0	0	31,087	28,512	26,696	22,968	21,020	19,684
S-8-P	0	0	36,268	33,263	31,147	27,561	25,116	23,677
SHD 06-665	0	0	34,648	31,778	29,755	25,938	23,750	21,965
SHD 10-665	-	42,129	38,639	36,180	31,883	28,633	26,758	22,492

NEW HOLLAND

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
M427	108,455	100,552	84,312	77,072	72,167	64,448	58,342	55,522
M428	135,905	126,002	106,249	96,288	90,967	80,321	73,250	69,721
M459	126,022	116,839	96,512	88,516	82,883	72,739	67,190	63,082

NOBLE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
R40	0	0	38,209	35,044	32,814	28,641	25,934	24,248
R60 4WD	0	0	55,373	50,786	47,554	41,341	37,401	35,658
R80 10K 4WD	0	0	61,527	56,428	52,838	46,475	42,314	39,369
R80 4WD	0	0	58,234	53,409	50,010	44,078	39,703	37,565
RC60	0	0	40,473	37,120	34,758	29,720	27,570	26,242
RT80	0	0	39,136	35,894	33,611	28,939	26,556	24,947

SKY TRAK

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
10042	99,714	92,448	79,281	78,991	74,184	68,480	63,355	59,967

10042 LCGCY	0	0	80,666	73,982	69,275	62,211	58,214	56,527
10054	155,106	143,803	120,948	107,151	102,436	88,687	78,832	73,551
6036	80,737	74,853	61,081	58,621	56,011	51,111	45,969	45,139
8042	115,378	106,970	89,854	79,931	76,866	70,388	59,259	61,455
9038								

UP-RIGHT

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
XR636	0	0	53,325	48,907	45,796	40,099	36,591	34,414
XT637	0	0	52,706	48,339	45,263	39,581	36,070	33,868
SR640	0	0	55,186	50,613	47,393	41,908	38,160	35,780
XR840	0	0	62,000	56,864	53,244	46,561	42,337	39,872

HYDRAULIC CRANES

BRODERSON

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
RT-300-2C	254,959	236,379	200,751	184,119	171,495	145,470	133,612	128,452

GROVE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
GMK2035E	0	0	480,617	440,797	410,574	372,854	360,896	357,861
TMS700E	706,488	655,004	580,532	553,530	533,477	389,388	419,965	476,930
TMS800E	0	0	780,450	738,625	687,982	626,685	612,049	600,985
GMK4115	1,471,145	1,363,940	1,171,010	1,073,991	1,000,353	911,543	844,628	808,182
GMK5120B	1,456,163	1,350,049	1,159,085	1,152,047	1,073,056	977,453	936,899	947,290
GMK6350	3,775,983	3,500,818	2,995,355	2,747,190	2,558,828	2,335,864	2,273,878	2,233,275
GMK7550	4,113,393	3,813,641	3,263,010	2,992,669	2,787,476	2,565,577	2,490,513	2,462,918
RT530E-2	319,213	295,952	250,801	232,626	216,676	195,491	179,784	171,993
RT640E	406,569	376,942	327,008	326,708	326,253	294,428	265,093	274,639
RT880E	829,173	768,750	650,307	621,240	602,254	536,996	491,367	442,800
RT9130E	1,364,513	1,265,078	1,102,875	1,051,425	1,044,090	975,600	906,468	900,695
RT9150E	1,370,926	1,271,024	1,108,059	1,056,367	1,048,997	980,186	0	0

LINK BELT

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
RTC80100 II	1,253,231	1,161,905	999,961	917,115	887,355	810,863	782,936	763,972
RTC8080 II	982,572	910,970	781,446	716,703	689,872	629,051	588,659	582,478
ATC-3200	3,290,302	3,050,531	2,603,454	2,387,758	2,224,040	1,993,057	1,882,304	1,801,154
HTC-8640 SL	624,520	579,010	496,960	455,787	424,535	363,510	328,192	302,125
HTC-8660 II	491,220	455,424	392,223	359,728	440,457	389,290	362,052	353,841

TADANO

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
GT-900XL	1,188,623	1,102,005	949,250	870,604	859,523	794,152	766,113	768,119
TT-300XL	584,683	542,075	459,776	421,683	381,101	298,877	253,860	217,809

LATTICE BOOM CRANES

LINK-BELT

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
108 HYLAB 5	620,694	575,462	492,633	451,819	420,840	387,237	374,819	371,666
138 HLS	1,036,934	961,370	822,144	754,029	702,328	649,910	634,731	634,691
348 HS	3,426,226	3,176,550	2,699,859	2,477,522	2,307,652	1,944,314	1,827,586	1,715,383
LS-278H	3,194,503	2,961,712	2,518,631	2,309,962	2,151,578	1,749,339	1,630,601	1,538,127
LS 308H II	1,224,589	1,135,350	976,904	895,968	834,537	774,939	751,827	753,136
HC278H II	2,393,943	2,219,491	1,898,656	1,741,351	1,755,823	1,662,686	1,630,601	1,658,204

MANITOWOC

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
2250T	2,753,821	2,553,144	2,184,077	2,003,126	1,965,389	1,809,129	1,774,357	1,781,566
10000	1,196,084	1,108,923	954,166	875,112	815,110	746,876	714,070	709,143
111	1,077,102	998,611	853,991	783,238	729,534	687,680	641,333	619,919
12000	1,308,568	1,213,210	1,038,711	952,655	887,336	822,063	810,291	8,203,279
180	1,077,102	998,611	853,991	783,238	729,534	677,101	630,645	608,749
222	1,143,095	1,059,795	911,893	836,342	778,999	726,824	703,940	687,975
2250 SER 2	3,378,809	3,132,588	2,663,942	2,443,234	2,275,713	2,057,751	1,929,346	1,876,509
5000	566,067	524,817	449,302	412,076	383,822	362,356	347,390	346,261
555	1,605,176	1,488,204	1,274,154	1,168,590	1,088,467	951,831	920,950	925,156
777 SER 2	2,441,345	2,263,439	1,924,667	1,765,207	1,644,176	1,512,896	1,448,346	1,440,891
8500	1,073,962	995,700	851,502	780,955	727,409	671,685	638,105	624,470
999 SER 3	2,803,720	2,599,406	2,210,528	1,991,967	2,014,388	1,836,302	1,817,112	1,820,661

COMPACTION

BEUTHLING

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
B155	17,778	16,483	13,888	12,736	11,685	10,322	9,385	8,446
B265	30,597	28,367	23,143	21,226	19,474	16,423	13,842	11,495
B300	19,922	18,471	14,763	13,540	12,422	10,976	9,809	8,873
B400	65,532	60,756	45,191	41,470	38,568	33,611	30,120	25,972

BOMAG

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
BMP851	9,402	8,717	7,999	7,988	9,857	8,044	9,423	8,474
BC472RB	377,965	350,422	294,245	269,867	194,044	116,024	72,288	46,582
BW151AC-4	166,824	154,668	129,823	119,067	114,441	100,075	87,065	83,352
BW161AC-4	183,508	170,135	142,806	130,974	153,861	107,025	95,491	88,047
BC462EB	524,579	486,352	405,181	371,611	306,457	210,724	150,418	111,054
BW900-2	23,359	21,657	21,858	19,746	19,164	16,300	14,751	16,088
BW11AS	110,896	102,815	86,293	79,144	71,007	58,977	48,624	44,644
BW5AS	75,304	69,816	58,487	53,641	49,533	43,677	39,351	36,420

CASE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
SV208	98,150	90,998	77,635	76,783	74,123	67,359	60,423	60,451
SV210D	145,051	134,481	113,668	104,251	95,652	81,157	73,531	65,230
SV210PD	156,866	145,435	122,926	114,528	105,082	90,320	78,820	70,758
SV210PDB	164,955	152,934	129,266	120,401	110,471	96,866	85,962	76,838
SV216D	172,663	160,080	134,905	123,728	113,523	95,262	89,913	86,017
SV216PD	188,359	174,633	147,169	134,976	123,843	110,303	101,310	97,927
SV216PDB	196,206	181,908	153,301	140,600	129,003	110,303	103,843	100,574

CATERPILLAR

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
CP-433E	114,371	106,407	98,997	90,318	86,855	85,629	71,995	72,093
CP-56	182,198	170,966	165,405	140,414	133,285	120,794	113,057	101,428
CS-423E	78,199	75,547	72,986	70,511	77,477	74,289	67,720	66,089
CS-54	151,850	139,954	128,090	119,888	111,104	103,312	97,318	89,944
CB-24	56,028	49,930	42,571	38,642	34,883	30,258	26,980	24,670
CB534D XW	110,714	102,657	95,188	88,261	88,518	75,883	83,238	70,189
PS-360C	190,693	175,140	162,166	150,078	137,570	125,065	115,058	105,054
815F II	862,151	781,882	733,817	679,109	560,534	488,670	459,926	427,587

DYNAPAC

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
LP6500	24,150	15,694	10,198	6,627	3,924	3,603	1,819	1,757
CC800	29,701	29,615	25,809	24,058	22,425	21,475	19,487	18,600
CS142N	141,557	128,973	118,324	109,504	97,336	82,736	70,569	60,191
CA150PD	83,926	77,345	76,921	67,409	60,542	50,493	51,422	49,364
CA602PD	93,129	87,451	82,117	77,111	73,742	67,992	63,846	59,952
CC222C HF	197,275	180,294	165,407	153,077	131,448	108,153	90,515	81,198
CC722C	347,703	317,476	291,263	269,548	232,944	176,371	153,077	136,438

HYPAC

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
C550H	121,570	111,537	102,328	94,699	87,596	80,494	73,391	66,916
C560H	133,727	122,691	112,561	104,169	94,699	82,863	73,391	65,003
C812D	81,118	72,965	77,882	65,554	59,897	55,316	52,397	48,061
C835D	143,736	131,828	120,942	106,844	96,310	90,291	83,670	77,533
C852D	205,019	188,080	172,551	152,436	138,056	126,551	113,609	101,988

JCB

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
VMT160	45,042	41,328	36,962	33,056	28,685	26,440	23,646	20,661
VMT500	68,308	62,683	57,507	50,804	44,105	39,080	421,306	32,381
VM115D	87,888	82,776	78,421	78,465	74,705	65,957	63,913	59,854
VM115PD	389,168	200,857	103,666	53,504	33,095	23,015	7,356	11,511
VM146D	195,876	179,692	164,856	145,638	125,649	109,943	97,092	83,956
VM200D	201,232	184,765	169,509	149,748	130,690	111,631	95,296	88,489
VM75PD	166,607	138,684	115,439	95,534	79,986	66,580	55,421	45,541
VM1500M	34,789	31,788	29,164	25,765	20,917	17,092	14,541	12,500

MAULDIN

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
3000	11,321	10,384	9,526	8,926	8,677	8,378	7,778	7,181
4000	11,674	10,706	9,823	9,268	8,976	8,677	8,378	7,778

MULTIQUIP

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
R2000H	7,949	7,249	6,649	6,052	5,535	4,958	4,380	4,150
MRH-800DS2	16,137	14,731	13,516	11,940	9,503	8,528	7,311	6,336
V30-4E	9,552	8,719	7,999	7,067	5,848	5,361	4,776	4,289
AR-13D	30,584	28,051	25,735	22,737	19,895	18,474	15,986	14,922
MTR40F	3,359	2,939	2,641	2,656	2,477	2,151	2,214	1,912
MTX60	3,023	2,719	2,528	2,357	2,017	1,915	1,526	1,510
MTX80	4,949	3,907	3,370	2,961	2,531	2,051	1,798	1,267

RAMMAX

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
AR12	31,734	29,105	26,702	23,589	21,905	18,816	16,288	14,042
P33/24FCR	28,464	26,761	24,550	22,402	18,545	16,415	15,085	12,903
RX1510C	28,464	26,761	24,550	22,402	18,545	16,415	15,085	12,903
P35K	48,462	44,275	40,619	35,884	30,679	27,118	23,558	19,448
P54KA	68,408	62,863	57,672	50,949	43,279	36,705	32,048	27,666

SAKAI

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
SW320-1	47,331	43,310	38,847	35,994	33,109	31,291	27,995	24,984
SV510TB-III	115,972	115,847	113,498	122,043	116,438	107,897	115,223	115,098
SV510TF-III	222,387	204,014	187,169	166,001	145,461	125,496	109,809	96,975
TW330-1	60,763	55,760	51,155	47,342	42,848	38,652	34,758	31,255

STONE

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
2500	10,657	9,719	8,916	7,821	6,921	6,619	6,318	5,656
TR24	33,963	31,033	28,471	25,150	22,276	19,641	17,006	14,611
3100	18,727	17,177	15,758	13,922	12,608	11,821	11,295	9,720
6100	45,003	41,385	37,969	33,544	27,999	24,672	22,731	20,791
SD66XC	91,269	83,977	77,043	68,064	58,421	50,763	45,942	41,689
SD84XC	136,063	127,554	117,799	113,843	103,736	89,796	88,184	79,745

VOLVO

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
SD116F	193,644	178,174	163,461	144,405	127,078	115,524	106,861	95,309
SD160DX	124,531	126,408	116,931	113,307	107,829	110,749	87,630	100,422
CR30	78,194	71,755	65,830	60,921	54,829	47,213	43,863	40,817
DD118HF	117,463	105,682	104,927	91,567	80,466	74,706	61,866	63,689
DD118HFA	210,421	169,260	130,204	113,705	110,341	70,877	64,000	44,777
DD14S	39,316	36,060	33,082	28,949	26,206	24,378	22,854	21,535
PT125R	94,318	87,615	80,193	77,483	68,892	64,086	62,299	57,312
PT240R	156,304	143,405	131,564	121,756	105,875	89,993	82,053	64,583

WACKER

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
RT56-SC	50,909	38,657	29,353	22,289	17,016	13,613	9,950	8,182
RD12A	20,225	18,081	16,095	14,956	13,049	11,868	10,128	9,060
RS800A	12,511	11,421	10,478	9,257	8,228	7,200	6,172	5,399
RSS800A	13,205	12,056	11,060	9,773	8,743	7,715	6,943	5,915
RD12A	17,499	19,890	17,838	16,655	14,364	12,729	13,600	11,864

RD16	35,798	32,832	30,123	26,612	22,886	19,691	18,362	17,027

WEBER

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
DVH550	10,080	9,201	8,442	7,457	6,686	5,915	4,835	4,526
TRC66	31,616	28,873	26,488	23,400	19,286	16,200	13,628	11,571
TRC86	32,309	29,507	27,070	23,914	19,801	16,714	14,144	12,086

CONCRETE EQUIPMENT

PAVERS

CMI TEREX

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
SF-2204B HVW	489,526	453,853	103,406	362,116	332,387	293,730	252,426	229,472
SF-6004 I	656,572	608,726	532,697	486,992	446,778	394,700	353,396	321,261
SF-6004 II	664,159	615,760	538,892	492,654	451,974	399,290	362,576	330,440

GOMACO

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
COMMANDER II	159,669	148,034	144,969	132,827	121,860	107,654	90,528	85,632
CURB CADET	39,204	36,347	31,459	28,909	26,522	23,480	21,323	19,915
GT-6000-78	104,832	97,193	84,312	77,478	71,080	62,795	54,360	49,668
GP-2600	413,819	383,663	300,921	277,534	254,617	224,936	210,879	206,189

MILLER FORMLESS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
M-1000	191,708	177,738	157,759	144,548	132,612	117,154	107,783	98,408
M-8100	266,409	246,995	215,022	196,586	180,353	159,331	145,274	117,152
M-8800	284,686	263,940	227,670	208,150	190,963	168,703	154,646	135,897

CONVEYORS

AGGREGATE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
18" X30'	22,878	21,210	19,409	17,805	15,864	14,713	13,268	12,404
18" X 50'	29,051	26,934	24,348	22,338	19,903	18,461	16,731	15,576
24" X 30'	24,615	22,822	20,820	19,102	17,018	15,577	13,845	12,981
24"X 70'	39,216	36,359	33,171	30,432	27,114	24,518	21,923	19,327
30" X 30'	33,374	30,942	28,231	25,900	23,077	20,192	18,750	17,018
30" X 70'	42,554	39,453	35,995	33,023	29,422	26,538	24,519	22,500
36" X 30'	35,446	32,863	29,994	27,519	24,518	21,634	19,327	18,460
36" X 70'	48,794	45,239	41,288	37,879	33,748	30,576	27,981	25,960
42" X 40'	43,789	40,598	37,053	33,994	30,289	27,403	24,806	23,077
42" X 60'	43,789	40,598	37,053	33,994	30,289	27,403	24,806	23,077

CRUSHERS

CONE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
36"	192,925	178,866	162,329	148,927	132,688	112,498	98,076	92,305
54"	306,162	283,851	260,941	239,395	213,296	190,239	184,474	172,940
66"	480,291	445,291	409,351	375,551	334,605	311,533	294,227	271,144

HAMMERMILL

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
20" X 33"	63,569	58,936	54,346	49,858	44,422	41,250	38,077	34,615
30" X 33"	66,456	61,613	56,815	52,124	46,441	43,268	39,806	36,922
40" X 34"	86,487	80,185	74,012	67,902	63,460	58,845	54,807	51,344
50" X 42"	131,960	122,344	112,925	103,601	923,180	80,768	76,153	71,536

JAW

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
10" X 16"	64,232	59,551	54,698	50,182	44,710	41,250	38,364	35,191
10" X 24"	77,078	71,461	65,636	60,218	53,653	48,749	44,999	41,825
18" X 30"	112,582	104,378	95,985	88,060	78,460	73,846	68,076	62,305
12" X 42"	141,329	131,030	119,982	110,075	98,075	92,306	80,769	76,151
22" X 36"	128,312	118,961	109,395	100,362	89,421	78,461	74,999	70,382
12" X 48"	145,486	134,884	123,511	113,313	100,958	95,191	86,536	76,151
24" X 36"	153,146	141,986	130,568	119,787	106,729	106,730	98,076	92,305
22" X 48"	232,778	215,815	197,617	181,300	161,535	126,922	115,384	106,728
27" X 42"	174,583	161,860	148,214	135,976	121,150	115,384	106,730	103,841
32" X 42"	249,404	231,229	211,734	194,251	173,073	161,536	126,923	115,382
42" X 48"	374,108	346,846	317,600	291,377	259,607	242,303	230,766	201,915
54" X 60"	698,333	647,444	592,852	543,901	484,603	438,455	386,534	369,217

ROLL

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
24" X 20" D	105,589	97,895	90,340	82,881	73,845	68,076	63,461	58,844
30" X 25" D	181,481	168,256	155,272	142,450	126,921	121,151	115,384	103,841
30" X 25" T	197,895	183,474	169,386	155,401	138,457	126,922	126,923	115,382
30" X 18" T	173,231	160,608	148,214	135,976	121,150	112,498	100,959	92,305
30" X 36" D	164,912	152,895	141,156	129,500	115,383	103,843	92,307	85,382
41" X 32" D	189,651	175,831	162,329	148,927	132,688	126,922	121,152	115,382
40" X 36" D	197,895	183,474	169,386	155,401	138,457	126,922	126,923	115,382
55" X 30" D	346,319	321,082	296,428	271,952	242,301	224,997	207,691	196,146

54" X 24" D	288,596	267,565	247,021	226,626	201,917	184,613	149,998	138,456
54" X 30" D	321,580	298,146	275,254	252,526	224,994	207,690	196,150	178,838
41" X 36" D	197,895	183,474	169,386	155,401	138,457	132,689	126,923	121,149

APRON FEEDERS

STANDARD

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
30" X 6'	32,222	29,874	27,524	25,251	22,500	19,903	19,039	17,595
36" X 6'	36,022	33,397	30,700	28,165	25,095	23,077	21,058	19,615
30" X 8'	37,594	34,855	32,112	29,461	26,249	23,942	22,211	19,615
36" X 8'	40,991	38,004	34,936	32,051	28,558	26,538	24,806	22,787
30" X 12'	41,725	38,685	35,641	32,697	29,134	27,115	25,096	23,077

HEAVY DUTY

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
36" X 14'	60,014	55,640	51,168	46,944	41,826	38,364	34,904	32,595
48" X 14'	78,462	72,745	66,896	61,373	56,826	51,345	47,884	44,422
36" X 18'	73,261	67,922	62,462	57,305	51,055	47,308	43,846	40,672
42" X 18'	84,435	78,282	71,988	66,044	61,153	56,827	51,633	48,171
36" X 22'	87,748	81,353	74,814	68,636	61,153	56,250	51,345	47,883
48" X 20'	104,301	96,700	88,927	81,584	72,689	65,769	62,306	57,690
42" X 22'	89,214	82,713	76,064	69,783	64,614	59,999	55,096	50,479
48" X 26'	128,308	118,958	109,395	100,362	89,421	80,768	77,306	70,382

EXTRA HEAVY DUTY

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
72" X11'	154,182	142,946	130,568	119,787	106,729	98,076	92,307	80,767
60" X 20'	183,352	169,991	155,272	142,450	126,921	115,384	106,730	106,728
72" X 16'	175,018	162,264	148,214	135,976	121,150	115,384	106,730	103,841
60" X 22'	233,357	216,351	197,617	181,300	161,535	126,922	115,384	106,728
72" X 18'	216,691	200,900	183,503	168,351	149,995	121,151	115,384	106,728
72" X 22'	241,692	224,080	204,676	187,776	167,303	149,997	121,152	115,382

SCREENS

LOW	AVG	GOOD
41,874	50,678	67,993

ROAD MAINTENANCE

BROOMS & SWEEPERS

ELGIN

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
CROSSWIND FSX	125,780	116,614	96,893	88,619	81,301	72,909	63,796	51,788
EAGLE F	173,548	160,901	152,298	139,292	127,790	114,600	100,277	85,948
GEOVAC	170,530	158,103	139,284	127,390	116,870	104,806	86,580	75,186
ROAD WIZARD	150,232	139,284	127,390	116,871	104,805	91,137	77,467	70,630

TYMCO

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
210 W/DIESEL	57,286	53,111	40,612	37,145	30,110	30,561	27,456	24,114
600	108,657	100,739	98,360	89,959	82,531	74,014	68,761	63,984

PAVEMENT MILLERS

CMI TEREX

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
PR-300BT	0	0	0	412,877	378,002	346,794	310,998	273,497
PR-600	0	0	0	701,769	643,408	590,289	529,359	480,823
PR-800-7	0	0	0	713,465	654,130	600,125	538,182	489,645

CATERPILLAR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
PM-102	0	0	0	420,331	384,827	353,056	316,614	292,251
PM-200	0	0	0	391,969	419,353	366,928	343,174	319,391

WIRTGEN

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
W100	298,741	276,971	267,773	259,698	238,160	218,498	195,944	182,269
W120F	449,103	416,376	410,239	400,233	338,516	310,569	277,724	226,852
W130F	487,956	452,397	441,542	405,139	371,685	333,321	317,557	297,281
W150	571,030	529,418	451,483	413,350	379,218	322,230	301,792	279,264
W2000	686,292	636,281	615,492	564,309	521,346	467,536	434,812	392,724

FORESTRY EQUIPMENT

BRUSH CHIPPERS

BANDIT

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
1090XP	43,136	39,992	38,036	35,037	32,144	28,791	25,816	23,150
1490XP	52,713	48,872	45,577	41,984	38,518	34,626	30,124	26,657
65XP	0	0	25,406	23,149	21,237	19,104	16,450	14,062

VERMEER

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
BC1500	25,833	23,951	26,417	28,610	29,063	28,404	27,165	27,215

BUNCHERS

DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
643J	304,280	282,106	257,419	236,164	205,359	176,766	132,575	106,578
843J	331,498	307,341	280,227	257,089	223,555	181,965	132,575	114,376
703G	337,643	313,038	284,829	261,311	227,226	197,330	171,419	148,906
753J	447,949	415,306	377,980	346,770	301,539	247,472	210,041	178,835

TIGER CAT

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
726	405,418	375,874	342,716	314,418	283,107	236,413	204,308	186,791

TREE HARVESTERS

DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
1070E	515,200	477,656	369,800	320,193	283,974	248,513	218,918	186,614
1270E	791,475	733,799	673,185	617,697	514,695	410,721	343,135	286,663
753JH	398,866	369,800	320,193	283,975	248,510	218,917	187,188	152,892

LOG LOADERS

CATERPILLAR

MODEL	2017	2016	2015	2014	2013	2012	2011	2010
320D FM	2018	2017	2016	2015	2014	2013	2012	2011
324D FM	420,230	389,607	376,972	298,865	283,264	261,489	219,856	202,008
325D FM	555,932	515,420	478,941	439,396	392,891	318,058	245,894	205,798
330D FM	602,693	558,773	509,473	467,406	420,315	321,891	252,725	210,155
	698,569	647,663	592,896	543,941	486,821	385,737	311,251	244,738

DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
2154D	0	0	363,709	291,244	277,027	256,288	198,002	164,748
2454D	0	0	465,445	426,432	371,315	312,479	262,282	220,212
2954D	0	0	539,648	495,090	412,573	341,849	282,911	234,128
3754D	0	0	568,429	521,908	453,829	353,636	274,069	212,399

DOOSAN

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
DX225LL	343,879	318,819	275,127	252,306	226,631	188,861	145,752	118,711
DX300LL	369,288	342,377	311,751	286,009	257,263	213,477	164,213	131,368

HITACHI

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
ZAXIS 210F-3	0	0	346,012	333,665	306,113	274,303	238,526	214,668
ZAXIS 240F-3	0	0	487,916	456,594	418,890	375,677	316,046	265,353
ZAXIS 290F-3	0	0	564,107	513,645	471,231	423,421	350,837	290,348
ZAXIS 370F-3								

LINK-BELT

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
210 LX TL	372,804	345,637	314,718	288,733	258,403	227,867	190,281	162,088
240 LX TL	456,434	423,172	336,592	308,800	277,892	233,894	208,421	171,364
290 LX TL	458,881	425,441	357,080	327,608	294,102	240,841	213,054	175,996
370 LX TL	485,349	449,981	409,729	375,898	335,924	298,341	253,709	199,673

PETTIBONE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
154-D	226,683	210,164	193,952	176,564	161,984	145,446	114,279	93,499
254	360,819	334,526	297,393	270,730	248,375	223,362	181,808	129,859
304-A	535,090	496,097	436,392	397,267	364,462	327,251	244,141	186,998

SKIDDERS

CATERPILLAR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
517 GR	415,207	384,950	352,048	322,980	290,564	250,944	213,964	203,393
527 CA	518,929	481,114	437,940	401,781	359,243	324,907	272,077	237,733

DEERE

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
548H	221,425	205,289	198,721	180,383	165,488	147,975	122,542	108,666
540H	0	0	0	191,085	159,858	132,297	109,488	93,519
640H	233,805	216,767	197,828	181,494	163,507	148,041	132,575	106,058

PAVERS

CATERPILLAR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
AP-1000D	0	0	0	442,194	406,038	372,515	329,091	258,203
AP-500E	0	0	0	396,425	383,842	333,959	295,030	239,070
AP-600D	0	0	0	421,784	387,297	382,094	313,901	245,547

CEDARAPIDS

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
CR352L	0	0	0	311,394	285,932	262,326	231,746	168,315
CR452	0	0	0	301,470	262,976	229,400	190,490	183,101
CR552	0	0	0	309,937	284,594	261,108	230,662	184,525

LEE BOY

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
1000F	0	0	0	57,982	52,778	48,421	42,776	37,166
700B	0	0	0	47,526	43,261	39,689	35,063	30,153

ROADTEC

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
RP-170	0	0	0	277,561	254,866	233,825	206,568	155,530
RP-190	0	0	0	301,080	276,461	254,196	224,565	166,608

PILE DRIVERS

AMERICAN PILEDRIVING

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
D19-42	0	0	0	57,382	52,221	47,909	42,878	38,492
D30-32	0	0	0	108,728	99,395	91,189	81,614	70,649
HHK12A	0	0	0	557,457	510,332	468,200	419,023	377,607
100 VIBRO	0	0	0	141,255	130,550	119,742	107,194	99,900

TRAMAC

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
230M	0	0	0	41,792	38,528	35,348	31,636	29,359
328M	0	0	0	42,996	39,659	36,366	32,547	30,499
428M	0	0	0	51,024	46,845	42,977	38,465	35,423
625M	0	0	0	54,341	49,894	45,774	40,967	38,464

AIR COMPRESSORS

ATLAS COPCO

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
XAS185JD7	13,821	12,814	12,388	10,218	10,224	8,402	7,533	7,751

DOOSAN

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
C185WKUB	20,487	18,994	18,395	16,700	15,265	14,025	12,765	11,576
HP1600WCU	188,334	174,610	148,452	133,231	113,530	102,821	85,677	74,304
P185WJD	17,032	15,791	14,490	14,256	13,276	12,156	11,622	10,613

INGERSOLL RAND

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
HP1600WCU	170,221	157,816	143,304	130,126	127,642	107,295	102,243	91,281

SULLAIR

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
185	14,467	13,412	12,802	12,014	11,133	10,291	9,803	9,665
375	53,491	49,593	42,204	35,916	29,968	26,183	22,079	19,357
750	110,856	102,778	84,165	68,923	56,442	46,221	37,850	30,644

SULLIVAN-PALATEK

MODEL	2018	2017	2016	2015	2014	2013	2012	2011
D185P3JD	13,158	12,200	11,855	11,461	11,146	10,892	10,077	0
D210Q6JD	14,820	13,740	13,595	12,363	11,458	10,648	9,894	9,394

GENERATORS

CATERPILLER

MODEL	KW	2018	2017	2016	2015	2014	2013	2012	2011
3412	401-600	0	0	0	106,818	102,521	98,399	94,442	93,173
G3306TA	101-200	0	0	74,434	74,006	66,500	78,448	72,740	70,755
XQ100	51-100	101,720	94,307	79,491	67,001	56,474	50,242	41,090	35,254
XQ1000	801-1000	0	0	0	0	0	0	322,996	314,588
XQ20	20-50	0	0	0	0	24,144	20,992	19,867	16,310
XQ2000	1501-2000	930,379	862,580	806,708	754,956	706,285	660,763	540,097	581,887
XQ400	201-400	305,296	283,048	244,942	211,965	183,426	158,733	137,364	121,969

PETROLEUM RELATED
Section VII

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

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

Personal Property Valuation Schedule

Introduction

Petroleum Equipment

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2011, § 2875 A(4), 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. All forms of depreciation including physical, economic, and functional obsolescence should be considered as applicable to arrive at current fair cash value.

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
409 N. E. 28th St.
Oklahoma City, OK 73105
(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 : 66.22 per barrel
Sour: 60.43 per barrel

GAS COMPRESSORS

Economic Life: 20 years

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

PIPELINE COMPRESSOR

VALUES ARE ESTIMATES PER HORSEPOWER

(50-99 h.p.)	(100-399 h.p.)	(400-699 h.p.)	(700-1099 h.p.)	(1100-1699 h.p)	(1700h.p. & above)
1840	1700	1490	1365	1240	1115

SMALL PRODUCTION COMPRESSOR

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

Small production under 50 horsepower
2,000

METERS and METER STATIONS, LOW PRESSURE

Economic Life: 20 Years

	2"	3"	4"	6"	8"	10"	12"
Manual	6,936	8,949	12,548	24,296	40,576	52,749	65,937
Electronic	9,349	12,598	15,742	29,572	45,398	59,018	73,773
Add for:							
Gas Sampler	1,303	1,303	2,609	2,609	3,915	3,915	5,210
Electric Field Measure	4,788	4,788	4,788	4,788	4,788	4,788	4,788
Building	3,047	3,128	3,505	3,937	4,875	5,118	6,398
Shed	400	400	400	400	500	750	800
Meter Setting:	1,095	1,095	1,848	2,330	2,330	3,500	3,500

VALVE STATIONS and or LAUNCHERS/RECEIVERS

Are included in typical pipeline cost.

ENCLOSED AREA for METER STATIONS, METERS and VALVE STATIONS

Are included in typical pipeline cost.

PIPELINES

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

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

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

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

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

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

2023 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 **ACTUAL INVESTMENT COST**. The assessor may request/consider additional information as needed.

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

Pipe Size	**2"**	**3"**	**4"**	**6"**	**8"**	**10"**	**12"**	**14"**	**16"**	**20"**	**24"**	**30"**
per foot	29.13	46.33	58.26	72.83	77.22	85.18	89.47	108.04	126.61	166.27	205.30	250.72

.

Note: All forms of depreciation should be properly accounted for, including physical, functional, and economic depreciation. ***Physical: Depreciation arising solely from a lowered physical condition of the property or a shortened life span as a result of ordinary use, abuse, and action of elements.***
Functional: Synonymous with the term obsolescence.
Economic: 1) Depreciation due the (a) to an increase in supply of the property under consideration or (b) to a reduction in the monetary demand for properties of this type under consideration unaccompanied by shifts in demand from such properties to other properties and/or personal services. 2) Depreciation of any sort other than physical. Note: A depression is accompanied by economic depreciation of the type indicated in 1(b) because of the general decline in purchasing power. Depressions are also accompanied by obsolescence because of changes in the relative distribution of purchasing power.

For poly/pvc type pipe: Installed in the ground, use 50% of the above schedule.
For steel pipe in storage: Use 40% of the above schedule.
For poly/pvc type pipe in storage: Use 20% of the above schedule.

IDLE PIPE:

Defined: Pipe which has not been used in the flow, gathering, transportation or delivery of petroleum based products or any other product or other service, for a period of two (2) consecutive calendar years.
Value of idle pipe may be based on twenty (20%) percent of current replacement cost new.

DRILLING RIGS and ASSOCIATED EQUIPMENT

OTC Rule 710:10-2-5(b). **Exploration related equipment**. All taxable personal property used in the exploration of oil, natural gas, or other minerals, including drilling equipment and rigs shall be assessed annually at its fair cash value, based upon the value set by the first *Hadco International* monthly bulletin published for the current tax year **and such other available relevant and reliable market data**, if any, concerning the fair cash value of property of the same kind, using the appropriate depth rating assigned to the drawworks by its manufacturer and actual condition of the rig.

DRILLING RIGS

Economic Life: 20 years

Typical rigs include but are not limited to the following equipment:
Derrick and substructure, draw works and motors, mud pumps and tanks, generator sets, elevators and rotary table, fuel tanks, blowout preventers, water systems. Ancillary equipment such as top drives, drill pipe, drill collars, slips, tongs, cat walks, etc should be vauled seperately and **are not included in the values listed below**.

Due to the various components of drilling rigs, requested information should include but not be limited to the following:

Rig Type: depth rating, year, mechanical, SCR, AC, horsepower,etc.

Ancillary Equipment: Top Drives, Drill pipe, drill collars, slips, tongs, cat walks, etc.

Rig Activity: days stacked vs days utilized.

REPLACEMENT COST NEW (RCN)

THE VALUES LISTED BELOW ARE PER FOOT OF DEPTH RATING:

DEPTH RATING	MECH	SCR	AC
1 TO 2500	210	336	420
2501 - 5000	210	252	315
5001 - 7500	210	280	349
7501 - 10,000	315	504	630
10,001 - 12,500	546	638	797
12,501 - 15,000	700	755	944
15,001 - 17,500	839	720	899
17,501 - 20,000	813	776	971
20,001 - 25,000	797	722	902
25,001 AND UP	769	700	874

NEW DRILL PIPE AND DRILL COLLARS

DRILL PIPE (PER FOOT)

PIPE SIZE	PRICE
2	14.65
3	29.17
4	44.25
5	59.92
6	68.18

DRILL COLLARS (EACH)

COLLAR SIZE	PRICE
3	1,355
4	2,725
5	4,108
6	6,119
7	7,446
8	11,783
9	13,223
10	13,952
11	16,006

TANKS

UNDERGROUND FUEL STORAGE

Economic Life: 20 years

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

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

Nominal Capacity (Gallons)	Feet		Single Wall		
	Diameter	Length	Fiberglass	Steel	Coated Steel
300	3	5	-	6,400	7,100
550	4	6	9,500	7,350	9,500
1,000	4	11	11,700	9,700	11,600
2,000	6	10	15,000	12,600	14,600
3,000	6	13	16,800	14,200	16,700
4,000	7	15.5	18,800	16,500	18,900
5,000	8	13.5	21,300	18,900	21,300
6,000	8	18	24,800	22,300	24,500
8,000	8	23	27,500	25,100	27,500
10,000	8	29	32,600	30,300	33,000
12,000	8	34	36,600	34,200	37,900
15,000	10	29	44,700	41,900	46,500
20,000	10	37	58,500	54,500	60,500
25,000	12	33	72,000	67,750	74,250
30,000	12	41	86,500	80,000	88,750
50,000	12	60	143,000	127,000	

WELDED STEEL TANK (API)

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

Capacity (Barrels)	Size	Cost	Capacity (Barrels)	Size	Cost
2,000	30x16	178,000	75,000	120x36	1,396,000
3,000	30x24	201,000	100,000	140x37	1,797,000
4,000	30x32	229,000	125,000	160x35	2,184,000
5,000	38x24	252,000	150,000	180x33	2,557,000
7,500	38x36	292,000	200,000	200x36	3,121,000
10,000	55x24	360,000	250,000	220x36	3,565,000
15,000	55x36	453,000	300,000	240x37	4,185,000
20,000	60x40	535,000	350,000	260x37	4,652,000
30,000	80x34	704,000	400,000	260x42	5,195,000
50,000	90x44	997,000	500,000	280x46	6,192,000

BOLTED STEEL TANKS (API)

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

Capacity (Barrels)	Size	Cost	Capacity (Barrels)	Size	Cost
100	9X8	14,500	2,000	30X16	140,000
200	9X16	23,800	3,000	30X24	158,000
500	16X16	51,000	5,000	39X24	183,000
750	16X24	67,000	7,500	39X36	224,000
1,000	22X16	83,250	10,000	55X24	271,000
1,500	22X24	115,000	15,000	55X36	352,000

WELDED STEEL PRESSURE TANKS

Capacity (Gallons)	Size (Feet)	Cost	Capacity (Gallons)	Size (Feet)	Cost
125	2x5.5	2,000	6,500	7x26	71,250
250	2.5x8	2,650	9,000	7x35	85,750
500	3x10	4,800	12,000	7x45	106,000
1,000	3.5x15	8,500	15,000	7x54	129,000
1,500	5x11	12,700	20,000	9x49	162,000
2,000	5x15	16,700	30,000	11x47	226,000
2,500	5x19	20,600	45,000	11x63	323,000
3,000	5x22	22,500	60,000	11x90	419,000
4,000	5x29	29,500	90,000	11x133	616,000

SPHERE PRESSURE TANKS

Diameter (feet)	Capacity (cu. ft.)	Cost	Diameter (feet)	Capacity (cu. ft.)	Cost
20	4,190	207,000	40	33,510	609,000
25	8,180	293,000	45	47,715	731,000
30	14,135	391,000	50	65,450	857,000
35	22,450	495,000	60	113,095	1,140,000

HEMISPHEROID PRESSURE TANKS

Capacity (Gallons)	5 lb. w.p.	10 lb. w.p.	25 lb. w.p.
105,000	288,000	333,000	387,000
210,000	411,000	485,000	585,000
420,000	594,000	710,000	884,000
840,000	848,000	1,033,000	1,338,000

OTHER EQUIPMENT

Section VIII

- Vending Machines
- Food Merchandisers
- Billboards
- Towers
- Pumps and Dispensers

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

Personal Property Valuation Schedule

Introduction

Other Equipment

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2011, § 2875 D4, to help achieve equity in the assessment of the personal property of commercial and industrial establishments through uniform application of valuation guidelines. It is the goal of this Division that equity be realized within and between all classes of property throughout all taxing jurisdictions in Oklahoma.

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

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
PO Box 269060
Oklahoma City, OK 73105
(405) 319-8200

VENDING MACHINES

Coffee, Hot Chocolate, Tea, Soup	5,325-6,075
Snack	2,195-4,950
Ice Cream Bar Vendor	5,275-6,975
Cold, All Purpose, Milk, Juice	4,575-4,975
Deli, Salad	2,495-6,295
Video / DVD Vending Machine	4,000-14,000

Soft Drink

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

Billboard Valuation information

Economic Life: 20 years

Definitions

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

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

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

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

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

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

Structural Components

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

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

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

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

Molding - The decorative frame surrounding the printed message.

Apron - Decorative trim at the bottom of the sign.

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

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

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

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

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

BILLBOARD VALUATION INFORMATION

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

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

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

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

BILLBOARD VALUATION INFORMATION

CLASS 1- WOOD POLE A FRAME CONSTRUCTION

BASE SPECIFICATIONS

1. STRUCTURE- Wood support poles or post.

2. FOUNDATION- Embedded in ground or equivalent.

3. PLATFORM OR CATWALK - Included in Base.

4. PANELS- Included in Base.

5. APRON - Included in Base.

6. LIGHTING -Included in Base.

7. ADDITIONAL PANELS - None.

TOTAL BASE COST PER STRUCTURE

1A - SINGLE FACE WOOD A FRAME

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	8,060	8,960	10,740	11,720		
378'	9,460	10,530	12,670	13,610		
480'	11,180	13,150	17,090	17,780		
672'	15,090	17,780	23,170	24,030		

1B - DOUBLE FACE WOOD A FRAME

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	10,530	11,720	14,080	15,180		
378'	12,240	13,610	16,360	17,650		
480'	15,040	17,650	22,940	23,910		
672'	20,420	24,030	31,190	32,380		

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

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	16,130	17,910	21,520	23,290		
378'	18,930	21,010	25,200	27,370		
480'	22,340	26,290	34,180	35,480		
672'	30,300	35,610	46,230	48,040		

CONSTRUCTION ADJUSTMENTS

Stacked Displays	Add 25%
No Illumination	Deduct 5%

BILLBOARD VALUATION INFORMATION

CLASS 2- STEEL A FRAME CONSTRUCTION

BASE SPECIFICATIONS

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

2. FOUNDATION - Concrete gravel or equivalent.

3. PLATFORM OR CATWALK - Included in Base.

4. PANELS - Included in Base.

5. APRON - Included in Base.

6. LIGHTING - Included in Base.

7. ADDITIONAL PANELS - None.

TOTAL BASE COST PER STRUCTURE

2A - SINGLE FACE A FRAME STEEL

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	20,760	23,060	27,470			
378'	21,710	25,540	32,730			

2B - DOUBLE FACE A FRAME STEEL

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	28,000	31,120	37,060			
378'	30,490	35,890	45,990			

2C - V BUILT A FRAME STEEL

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	44,460	46,060	54,850			
378'	43,390	51,080	65,480			

CONSTRUCTION ADJUSTMENTS

Stacked Displays	Add 25%
No Illumination	Deduct 5%

BILLBOARD VALUATION INFORMATION

CLASS 3- MULTI MAST STEEL

BASE SPECIFICATIONS

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

2. FOUNDATION - Concrete gravel or equivalent.

3. PLATFORM OR CATWALK - Included in Base.

4. PANELS - Included in Base.

5. APRON - Included in Base.

6. LIGHTING - Included in Base.

7. ADDITIONAL PANELS - None.

TOTAL BASE COST PER STRUCTURE

3A - SINGLE FACE MULTI MAST STEEL

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	24,720	27,470	32,700			
378'	29,440	32,730	38,960			
480'	34,200	37,980	45,240			
672'	40,620	45,180	53,760			

3B - DOUBLE FACE MULTI MAST STEEL

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	33,420	37,130	44,210	52,630		
378'	40,200	44,660	53,180	63,290		
480'	45,530	50,580	60,220	71,690		
672'	53,460	59,400	70,720	84,210		

3C - V BUILT MULTI MAST STEEL

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	40,200	44,660	53,180	63,290		
378'	49,500	55,020	65,480	77,940		
480'	56,190	62,410	74,300	88,490		
672'	66,850	74,250	88,420	105,240		

CONSTRUCTION ADJUSTMENTS

Stacked Displays	Add 25%
No Illumination	Deduct 5%

BILLBOARD VALUATION INFORMATION cont.

CLASS 4- STEEL MONOPOLE CONSTRUCTION

BASE SPECIFICATIONS

1. STRUCTURE - Tubular Steel Supports.

2. FOUNDATION - Poured concrete.

3. PLATFORM OR CATWALK - Included in Base.

4. PANELS - Included in Base.

5. APRON - Included in Base.

6. LIGHTING - Included in Base.

7. ADDITIONAL PANELS - None.

TOTAL BASE COST PER STRUCTURE

4A - SINGLE POLE SINGLE FACE CENTER MOUNTED MONOPOLE

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	26,940	29,750	35,380	40,980	52,220	
378'	28,240	32,980	42,440	51,850	70,720	
480'	41,310	45,530	53,990	62,480	79,570	
672'	55,040	59,370	68,110	76,830	94,370	109,920
960'	65,890	70,260	78,980	87,690	105,250	129,260
1000'	72,810	77,170	85,900	94,610	112,190	136,190

4B - SINGLE POLE SINGLE FACE PARTIAL FLAG MONOPOLE

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	28,010	30,950	36,790	42,670	54,250	
378'	29,520	34,420	44,210	53,990	73,610	
480'	42,900	47,320	56,160	64,990	82,790	
672'	56,900	61,550	70,720	79,920	98,220	114,220
960'	68,280	72,870	82,090	91,260	109,570	134,510
1000'	75,460	80,050	89,220	98,440	116,620	141,710

4C - SINGLE POLE SINGLE FACE FULL FLAG MONOPOLE

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	42,010	44,070	51,370			
378'	44,280	48,980	58,430	67,870	86,740	
480'	60,420	64,140	71,690	79,210	94,490	
672'	65,110	69,540	78,370	87,210	104,810	121,270
960'	76,180	80,540	89,220	97,970	115,550	140,750
1000'	84,530	88,760	97,250	105,740	122,470	148,880

CONSTRUCTION ADJUSTMENTS

Stacked Displays	Add 25%
No Illumination	Deduct 5%

BILLBOARD VALUATION INFORMATION

CLASS 4- STEEL MONOPOLE CONSTRUCTION

BASE SPECIFICATIONS

1. STRUCTURE - Tubular Steel Supports.

2. FOUNDATION - Poured concrete.

3. PLATFORM OR CATWALK - Included in Base.

4. PANELS - Included in Base.

5. APRON - Included in Base.

6. LIGHTING - Included in Base.

7. ADDITIONAL PANELS - None.

TOTAL BASE COST PER STRUCTURE

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

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	39,390	41,600	45,990			
378'	42,900	45,280	50,040	54,850	64,530	
480'	49,830	54,120	62,740	71,330	88,420	
672'	59,800	64,420	73,610	82,790	101,290	121,850
960'	69,820	74,800	84,710	94,610	114,460	140,750
1000'	76,650	81,610	91,500	101,440	121,270	147,670

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

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	40,880	43,180	47,780			
378'	44,560	47,080	52,090	57,110	67,140	
480'	51,790	56,290	65,230	74,170	92,020	
672'	61,930	66,810	76,470	86,130	105,360	145,630
960'	72,630	77,780	88,050	98,320	119,000	168,350
1000'	79,790	84,920	95,230	105,490	126,170	176,460

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

Size	0-20' HAGL	21-30'HAGL	31-40' HAGL	41-55' HAGL	56-80' HAGL	80+' HAGL
300'	55,310	57,450	61,700			
378'	60,270	62,610	67,270	71,930	81,360	
480'	60,680	65,840	76,110	86,380	107,070	
672'	66,140	71,690	82,790	93,900	116,260	133,210
960'	81,480	86,380	96,170	105,990	125,920	154,620
1000'	87,570	92,710	102,980	113,250	133,940	162,600

CONSTRUCTION ADJUSTMENTS

Stacked Displays	Add 25%
No Illumination	Deduct 5%

BILLBOARD VALUATION INFORMATION

CLASS 4- STEEL MONOPOLE CONSTRUCTION

BASE SPECIFICATIONS

1. STRUCTURE - Tubular Steel Supports.

2. FOUNDATION - Poured concrete.

3. PLATFORM OR CATWALK - Included in Base.

4. PANELS - Included in Base.

5. APRON - Included in Base.

6. LIGHTING - Included in Base.

7. ADDITIONAL PANELS - None.

TOTAL BASE COST PER STRUCTURE

4G - TRI-SIDED CENTER MOUNTED

Size	25' HAGL	40' HAGL	50' HAGL	70' HAGL	100' HAGL
300'					
378'					
480'					
672'		125,920		162,600	229,970
960'					
1000'					

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

Size	25' HAGL	40' HAGL	50' HAGL	70' HAGL	100' HAGL
300'					
378'					
480'					
672'		117,710			
960'					
1000'					

CONSTRUCTION ADJUSTMENTS

Stacked Displays	Add 25%
No Illumination	Deduct 5%

Digital Sign Faces

Economic Life: 7 years

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

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

DEPRECIATION SCHEDULE

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

TOWERS

Economic Life: 20 years

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

SELF SUSTAINING TOWERS AND GUYED TOWERS

HEIGHT (FEET)	COST RANGE		
	Low	Average	Good
	$ per foot	$ per foot	$ per foot
50-74		389	480
75-99	404	506	608
100-149	480	591	703
150-199	628	740	851
200-224	644	685	726
225-249	609	643	678
250-299	589	632	676
300-349	522	579	635
350-399	515	572	630
400 plus	505	564	623

OTHER TOWERS

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

	Low	Average	Good
10" Ham radio, police and fire bands	95	117	139
20" Taxi and public service bands	144	176	207
24" Radio, V>H>F> bands	180	226	271
30" Cellular applications	217	289	361
40" Microwave towers	271	356	440
54" Masters TV systems	440	708	975

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

Meteorological (MET) Towers	18,540	21,630	24,720

PUMPS AND DISPENSERS

Economic Life: 10 years

		Low Quality	Avg Quality	Good Quality
Mechanical dispenser including vapor recovery, exclusive of submerged pumps:				
	Single	4,350	5,000	5,650
	Twin	6,500	7,375	8,250
Electronic dispenser including vapor recovery, exclusive of submerged pumps:				
	Single	7,400	8,700	10,000
	Twin	10,000	11,750	13,500
	Three hose	14,000	17,250	20,500
Add for double sided operation		5,250	5,675	6,100
Add to all mulitple types for mixed products, per hose		381	498	615
Add for point of purchase, per accepter (credit card readers,etc)		3,450	3,900	4,350
Add for ticket printer and counter		555	675	795
Submerged pumps, one pump may serve several dispensers				
	1/3 HP	1,600	1,750	1,900
	3/4 HP	1,870	2,120	2,370
	1 1/2 HP	2,340	2,620	2,900
Add for water or air hydrant, per unit		655	848	1,040
Add for leakage monitoring system, per tank		1,570	1,865	2,160
Piping Costs:				
Add for piping costs, per pump or dispenser per product		1,310	1,525	1,740
Add for piping costs, per tank		855	998	1,140
Add for piping costs, each air and water stand		450	518	585

Above costs include 10% installation cost on aboveground items, 20% for submerged pumps.
For tanks, see section VII - Petroleum (underground fuel storage tanks)

RENEWABLE ENERGY

Section IX

- Wind Generation

Personal Property Valuation Schedule

Introduction

Renewable Energy

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2011, § 2875 A4, 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
409 N. E. 28th St.
Oklahoma City, OK 73105
(405) 319-8200

WIND GENERATION
COMMERCIAL

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

Addressing Functional Obsolescence as required by the IAAO appraisal standards requires a different valuation process for Wind Generation. Taking the moveable parts section of the Wind Turbine known as the Nacelle and giving it a life year of 12 addresses the Functional Obsolescence issue and maintains the integrity of the Schedule. The remainder of the components will use the 25 year life using actual age and condition to determine loss in value. Addressing Ecomonic Obsolescence may also be required as advances in technology are making the turbines more efficient so as the effective age increases so does the obsolescence factor to be applied. 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.

	Per Mega Watt	Per Tower
Replacement Cost New	1,576,835	3,126,566

The above replacement cost new values have been derived from the median value of current investment cost of newly installed wind generation parks. The Nacelle customarily represent approximately 60% of RCN and the remainder of the components represents 40% of RCN. The above values should be depreciated based on the assets current effective age using a 12 year life table for the nacelle and a 25 year life table for the remainder of the assets as stated above. (Trending factors do not need to be applied to replacement cost new.)

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

COMMERCIAL PERSONAL PROPERTY

ECONOMIC LIVES AND

DEPRECIATION TABLES

CONTENT

Personal Property Valuation Schedule

Introduction

Commercial Personal Property, Economic Lives and Depreciation Tables

This schedule has been prepared by the Ad Valorem Tax Division, pursuant to 68 O.S. 2011, § 2875 A(4), 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. All forms of depreciation including physical, economic, and functional obsolescence should be considered as applicable to arrive at current fair cash value.

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
409 N. E. 28th St.
Oklahoma City, OK 73105
(405) 319-8200

COMMERCIAL PERSONAL PROPERTY

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

ORIGINAL COST TRENDING TABLE

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

DEPRECIATION TABLES

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

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

Assets no longer in production but retained by the owner may be shown as salvage value (20% of Replacement Cost New). If such assets are returned to production, values should be calculated accordingly.

Example:

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

Original cost		10,000
Cost Trending Table	x	1.2127
Equals RCN		12,127

Normal Depreciation - Percentage Good

Bakery Economic Life = 12 years		
Percentage Good	x	0.29
Equals RCNLD		3,516.83

ORIGINAL COST TRENDING FACTORS
2023

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

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

Calculation process:

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

Due to constant changes in value of desk top computers, printers, fax machines, adding machines, calculators, copiers, and other office electronic equipment, no trending factor required on original cost.

Year Acquired	Factor	Year Acquired	Factor
2022	1.0000	2007	1.6706
2021	1.2151	2006	1.7617
2020	1.3212	2005	1.8435
2019	1.3278	2004	1.9824
2018	1.3757	2003	2.0510
2017	1.4230	2002	2.0856
2016	1.4512	2001	2.0982
2015	1.4395	2000	2.1158
2014	1.4531	1999	2.1542
2013	1.4719	1998	2.1607
2012	1.4841	Prior to 1997	2.1793
2011	1.5262		
2010	1.5742		
2009	1.5622		
2008	1.6074		

DEPRECIATION-FIXTURES AND EQUIPMENT
ECONOMIC LIFE DEPRECIATION - PERCENT GOOD

Effective	Typical Life Expectancy in Years																		
Age	**3**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**17**	**18**	**20**	**25**	**26.5**	**30**
1	70	85	87	89	90	91	92	93	94	94	95	95	96	96	96	97	98	98	98
2	50	69	73	76	79	82	84	86	87	88	89	90	91	91	92	93	95	96	97
3	30	52	57	62	67	72	76	78	80	82	84	85	86	87	88	90	93	94	95
4	20	34	41	48	54	61	68	70	73	75	77	79	81	82	83	86	90	91	93
5		23	30	37	43	51	58	62	66	69	71	73	75	77	79	82	87	89	91
6		20	23	28	33	41	49	54	58	62	65	68	71	73	75	78	84	86	89
7			20	23	26	33	39	45	50	54	58	62	65	68	70	74	81	83	86
8				20	22	26	30	37	43	47	51	55	58	62	65	70	78	80	84
9					20	22	24	30	36	41	45	49	53	57	60	65	75	78	82
10						20	21	25	29	34	39	43	47	51	54	60	71	74	79
11							20	22	23	29	33	37	42	46	49	55	68	71	76
12								20	22	25	28	31	36	40	44	50	64	68	74
13									20	22	24	26	31	35	39	45	60	64	71
14										20	22	23	27	31	34	40	56	61	68
15											20	21	24	28	31	35	52	57	65
16												20	22	25	27	31	48	53	61
17													20	21	23	27	44	50	58
18														20	22	24	39	45	54
19															20	22	34	41	51
20																21	30	37	47
21																20	28	34	43
22																	26	32	40
23																	24	29	37
24																	23	27	34
25																	22	26	31
26																	20	23	28
27																		20	25
28																			23
29																			22
30																			21
31																			20
32																			
33																			
34																			
35																			
36																			

ECONOMIC LIFE TABLES

		Economic Life
Accounting & Adding Machines, Calculators		6
Aerospace Industry		10
Agricultural Machinery & Equipment		10
Air Compressor		12
Air Conditioning & Heating, Sales, & Repair		10
Alarm Systems		6
Align & Balance Equipment		8
Amusement & Theme Parks		12
Amusement Equipment & Machines		6
Animal Cages		10
Apartment Furniture & Appliances		10
Apparel & Textile Manufacturer		9
Apparel Rack		9
Appliance Sales & Repair		9
Aquarium		10
Asphalt Plant – Permanent		20
Asphalt Plant – Portable		16
Audio Medical Equipment		10
Auger		10
Auto Parts, Sales		9
Auto Repair & Body Shop		10
Automatic Film Processing Machine		8
Automobile Agency		10
Automotive Repair Equipment		8
Bakery & Confectionery Production		12
Bakery, Local		10
Bale Maker		10
Baler		10
Bar Code Imprinter / Reader	no trend	5
Bar / Nightclub		10
Bar Sink		10
Bar Stool		10
Barber/Beauty Shop		10
Barricade/Warning Device		3
Bins (Grain)		10
Blast Furnace		12
Bleach & Detergent Dispenser		8
Blender		8
Blinds, Shades, & Draperies		10
Blood Pressure Units		10
Blowers		12
Boat Manufacturer		12
Boat/Recreational Vehicle Sales		12
Boiler, Industrial		16
Bookcases, Shelving		10

ECONOMIC LIFE TABLES

		Economic Life
Booths - Fast Food		7
Booths - Restaurant		10
Bottling Equipment		12
Bowling Alley Machinery & Equipment		10
Brake Drum Equipment		12
Brewery Equipment		12
Broiler, Charcoal or Gas		10
Buffer, Floor		6
Buildings, Portable		10
Bulletin Board		10
Bun Warmer		10
Butane & Propane Tanks		12
Butcher Block or Table		10
Cabinets & Shelves		9
Calculators		6
Cameras & Lenses		10
Cannery/Frozen Food Production		12
Cappuccino Machine		7
Car Vacuum		10
Car Wash Equipment, Automatic		8
Car Wash Equipment, Coin-operated		10
Carpet Cleaner Equipment		10
Carts, Maid, & Utility		10
Cash Box		9
Cash Register, Electronic		6
Cash Register, Manual		10
Catalog Showroom & Sales		10
Cellular Antenna		10
Cellular Electronics	no trend	5
Cellular Phone	no trend	5
Cellular Tower		20
Cement Manufacturer		20
Cement, Ready Mix Plant		16
Centrifuge		10
Chain Saw		8
Chair		10
Chalk Board		10
Checkout Counter		9
Chemical Production		10
Chiropractic Furnishings & Equipment		10
Clay Products Manufacturer		15
Cleaning/Polishing Equipment		10
Closed Circuit Television		10
Clothes Dryer		8
Coffee Maker or Urn		10
Coin Changer		5

ECONOMIC LIFE TABLES

		Economic Life
Cold Drink Machine Fast Food		7
Cold Drink Machine Restaurant		10
Cold Storage & Ice Making Equipment		18
Combine		10
Communications Equipment		5
Compressor, Petroleum		20
Compressor, Shop		12
Computer Numerically Controlled (CNC) Equipment		10
Computerized Checkout Equipment		6
Computers & Data Processing Equipment	no trend	5
Conference Room Furniture		10
Construction, personal property, general		6
Convenience Store		9
Conveyor		10
Cooling Rack or Tower		12
Copiers & Duplicators		6
Cotton Gin		12
Counter & Stools		10
Crane		12
Credit Card Imprinter & Electronic Check		6
Crusher, Rock		16
Cue Rack & Sticks		6
Cutting Torch Equipment		10
Dairy Case, Retail		9
Dairy Equipment		12
Dance Studio Fixtures & Equipment		10
Darkroom Equipment		12
Data Processing Equipment, All Types		5
Day Care Center/Preschool		5
Debit card System		6
Deep Frying Equipment		10
Defibrillator		10
Dental Equipment & Furnishings		10
Department Store		9
Desk		10
Diagnostic Equipment		10
Dies, Jigs, Molds, Tooling		3
Discount Store/Variety		9
Dishwasher		10
Display & Sales Equipment, General		9
Ditcher		16
Dividers, Room		12
Dozer		12
Drag Line		16
Dressers & Mirrors		10
Drill Press		10
Drink Dispenser		10

ECONOMIC LIFE TABLES

	Economic Life
Drink Machine	8
Drug Store	9
Dry Cleaning Equipment	10
Dust Collector	10
Electric Car charing station	12
Electrical & Lighting	10
Electrical Equipment Manufacturer	10
Electronic Power Equipment	10
Electronic Testing Equipment	10
Electronics, Sales & Repair	9
Enlargers	10
Environmental Equipment	10
Examination Room Furniture & Equipment	10
Excavator	16
Exhaust System	12
Exploration, Petroleum	14
Eye Wash Station	10
Fabric/Drapery Sales	9
Fabricated Metal Products	12
Facial Chair	10
Facsimile (FAX) Machine	6
Family, Clothing	9
Fans & Ventilation Equipment	10
Farm Equipment/Implement Dealership	12
Farm Supply & Feed	9
Fast Food Restaurant FF&E & Equipment	7
File & Storage Cabinets	10
Financial Institution	10
Fire Extinguishers	5
Floor Covering, Sales	9
Florist & Gift	9
Food Case - Refrigerated	10
Food & Beverage Production	12
Food Preparation Equipment	10
Food Warmer	10
Forklift & Material Handling Equipment	6
Free Standing Sink	10
Freeze or Slush Machine	10
Frozen Food Case	9
Funeral Home/Mortuary	12
Furniture Manufacturer	10
Furniture Sales	9
Game Machine	10
Garden Supply/Nursery	10
Gas Tank, Portable	8
Generator, Shop or Portable	12
Gift Sales	9

ECONOMIC LIFE TABLES

	Economic Life
Glass & Glass Products Manufacturer	14
Glass Washer w/Motorized Brush	10
Golf Equipment	10
Grader	16
Grain & Feed Mill Products Manufacturer	10
Grain Elevator Equipment	20
Griddle, Electric or Gas	10
Grinder	16
Grinder, Equipment & General	10
Gymnasium Equipment	12
Gypsum Products Manufacturer	15
Hand Cart or Dolly	12
Hand Tools	5
Hanger Rack	10
Hardware/Building Material Sales	9
Hatchery Equipment	10
Health & Specialty Food Sales	9
Health Club	10
Heater, Portable	8
Hobby & Craft Sales	9
Hoist	12
Holding Tank	12
Hospital Furnishings & Equipment, General	10
Hot Dog Machine	7
Hot Water Tank	12
Hotel Furnishings & Equipment	10
Hotel, Mattresses	3
Housekeeping Equipment	10
Hydraulic System	8
Ice Cream Machine	10
Ice Machine	10
Ice Making Equipment/ Cold Storage	18
Ice Plant	18
Incinerator	12
Instruments, Medical	10
Instruments, Scientific	10
Intercom System	6
Jack, Manual/Hydraulic	12
Janitorial Service Equipment	10
Jewelry Sales	9
Key Card System	6
Kilns, Dry & Tunnel	12
Kitchen Appliances	10
Lab Equipment, Electronic	6
Lab Equipment, Non-electronic	10
Ladders	10
Lathe, Metal	10
Laundry Equipment	10
Leather, Shoe, & Leather Products Manufacturer	11

ECONOMIC LIFE TABLES

	Economic Life
Libraries (Commercial)	10
Lighting Products Manufacturer	12
Liquor/Package Store	9
Lobby Furniture	10
Lockers	10
Logging & Timber Equipment	6
Lubrication System & Equipment	8
Machinery Manufacturer, General	10
Manicure Table	10
Meat Case	9
Meat Locker	9
Meat or Produce Scales	6
Meat Packing & Processing Plants	12
Medical Equipment	10
Medical Furnishings & Equipment	10
Menu Board - Fast Food	7
Metal Working Equipment	10
Metalworking Machinery Manufacturer	10
Meteorological Towers (met tower)	20
Micrometer	6
Microwave	6
Milling Equipment	20
Miniature Golf Course	10
Mining & Quarrying	10
Mirror, Security & Other	6
Miscellaneous Consumer Products Manufacturer	10
Mobile Office	10
Motel (see Hotel also)	10
Motorcycle/Recreational Vehicle Dealership	10
Motors, Diesel, Electric, & Gasoline	8
Music System	6
Nacho Machine - Fast Food	7
Newspaper/Print Shops	11
Newspaper Vendor Box	10
Nursing Home/Convalescent Center	10
Office Furniture & Equipment Sales	9
Office Furniture & Equipment	10
Office Supply, Sales	9
Office, Commercial, Furniture & Fixtures	10
Office, Medical, Furniture & Fixtures	10
Optical Equipment	10
Optical Products Manufacturer	10
Oscilloscope	8
Oven	10
Overhead Pulley Tracks & Lifts	12
Packaging Machinery	12
Paint & Varnish Manufacturer	10

ECONOMIC LIFE TABLES

		Economic Life
Painting Equipment		8
Pallet, Metal		8
Pallet, Plastic		8
Pallet, Wood		3
Paper & Pulp Manufacturer		13
Paper & Pulp Manufacturer - Converted		10
Paper Shredder		6
Patio Furniture		10
Partitions, Free Standing		9
Patterns		3
Pawn Shop		9
Pedicure Equipment/Cart		10
Peeler, Potato or Vegetable		10
Pet Shop		9
Petroleum Products, Retail Sales		10
Petroleum, Wholesale/Bulk Distribution		10
Photographic Equipment		10
Photographic Equipment, Retail Sales		9
Photographic Processing Service Equipment		10
Pie or Pizza Roller		10
Pinball Machine		6
Pipeline Gathering		26.5
Piping, Industrial		12
Pizza Oven		10
Pizza Parlor		10
Planter		9
Plants, Artificial or Living		3
Plastics Manufacturer		11
Plumbing Supply		10
Pool/Billiard Table, Coin Operated		6
Pool/Billiard Table, Non-coin		10
Popcorn Maker		10
Portable Plant, Asphalt or Concrete		16
Pots & Pans		5
Poultry House Equipment		5
Poultry Processing & Products Manufacturer		12
Power Sweeper		6
Preparation Table		10
Primary Steel Products		10
Printing & Publishing		11
Printing Presses, Electronic		11
Printing Presses, Non-electronic		11
Produce Case, Retail		9
Professional Libraries		6
Projection Equipment	no trend	6
Proof Boxes		12
Propane/Butane/Liquid Gas Distribution		10
Public Address System		6

ECONOMIC LIFE TABLES

	Economic Life
Pumps - Air, Fuel, & Water	8
Rack, Bread or Display	9
Radio Equipment	6
Radio Towers	20
Radio/Television, Repair	10
Radio/Television, Sales	9
Reach-in Cooler	10
Reception Room F&E	10
Record/Tape/Compact Disk Sales	9
Recording Studio Equipment	8
Recreation Establishment	10
Refining	16
Refrigeration Equipment, Commercial	12
Refrigerator	10
Rental Store, General	9
Repair Shop, Miscellaneous	10
Research Equipment	6
Resort Equipment	10
Restaurant Furniture, Fixtures, & Equipment (Not Fast Food)	10
Retail Furniture & Fixtures	9
Retail Trade, General, Fixtures, & Equipment	9
Revolving Roaster	10
Riveting Machine	12
Robotics Equipment (Excluding Computer)	10
Roller Rink	10
Roofing Equipment	12
Room Furniture - Hotel	10
Rotary Press	12
Rubber Products Manufacturer	14
Safes	10
Satellite Television – Headend Unit	12
Satellite Television – Box Analog	5
Satellite Television – Box Digital	10
Satellite Television – Dish	10
Saw Mills – Permanent	10
Saw Mills – Portable	6
Scaffolding	10
Scales	8
Scoring Equipment	10
Scrapers	16
Screens	16
Seating, Auditorium	10
Service Businesses, General, Furniture, Fixtures	9
Service Equipment	12
Service Station/Garage Equipment	10
Sewing Machine	12
Sheeter & Molder	12

ECONOMIC LIFE TABLES

		Economic Life
Shelving		9
Shipping & Warehouse Equipment		9
Shoe Repair Machinery & Equipment		12
Shop Maintenance Equipment		12
Shopping Cart		6
Showcase		9
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
Steel Mill Products Manufacturer		15
Steam Cleaning System		12
Steam Lines & Boilers		12
Steam or Serving Table & Pans		10
Sterilizer		12
Stone Products Manufacturer		15
Stools		10
Storage Tanks, Light		12
Stove Hood, Vent, & Fan		10
Stove, Electric or Gas		10
Stripper		12
Supermarket/Grocery, General		9
Swimming Pool Equipment		10
Switchboard/Telephone System		6
Table Tennis/Ping Pong		10
Tables & Chairs		10
Tanks, Steel Storage		20
Tanning Salon Equipment		10
Television	no trend	5
Tennis Equipment		10
Textile Products Manufacturer		9
Theater Equipment & Seating		10
Ticket Dispenser		6
Time Clock		6
Tire Changer		12
Tire Rack, Portable		10
Tire/Rubber Sales		9
Tobacco Sales		9
Towers, Lattice, Guyed, Monopole		20

ECONOMIC LIFE TABLES

		Economic Life
Tractors		10
Tractors Attachments		10
Trailers, equipment		10
Transmission Equipment		10
Trays		8
Truck, articulating		10
Truck Mounted Equipment		12
Turbines		12
Typewriter		6
Utensils		3
Vacuum Cleaner		10
Valve Grinder		10
Variety/Toy/Hobby, Retail		9
Vegetable Oil & Products Manufacturer		18
Vending Machines		5
Veterinary Equipment		10
Video Game		5
Video Rental, Video Tapes, & Players		3
Video Stores, Retail		9
Vise		10
Waffle Iron		10
Walk-in Freezer		12
Warmer		10
Washer Extractor, Laundry Commercial		12
Washer, Coin Operated		10
Washer, Manual Operated		10
Waste Containers, Plastic & Steel		10
Water Softening Equipment		12
Welder		10
Wheel Bearing Packer		8
Wholesale Trade, Fixtures & Equipment		9
Wind Generation - Nacelle - Generator, Blades, Gearbox	no trend	12
Wind Generation - Foundations & Towers		25
Wind Generation - Substation & Gen Tie Lines		25
Wire Products Manufacturer		10
Women's Clothing		9
Wood Products Manufacturer		10
Woodworking Equipment		10
Wrecking & Towing Equipment		12
X-Ray Equipment		10

NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS)

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-sch. 3
904-A, sch. 3-A
904-3-P

BUSINESS RENDITION
901
901-F
901-IP
901-P

www.tax.ok.gov

Select: **AD VALOREM**
Select: **FORMS**
Select: **GENERAL AD VALOREM FORMS**

GLOSSARY

OF

TERMS

-A-

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

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

ACCOUNTANT – One skilled in accounting.

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

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

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

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

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

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

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

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

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

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

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

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

-B-

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

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

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

-B-

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

-C-

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

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

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

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

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

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

COMMON TANK BATTERY – The equipment used to separate and store the production from multiple wells. Equipment commonly includes storage tanks, heater-treaters, separators and other equipment as needed.

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

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

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

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

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

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

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

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

-C-

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

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

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

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

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

-D-

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

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

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

DEPRECIATION RESERVE – Accumulated depreciation.

DEHYDRATOR – Removes water vapors from raw natural gas.

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

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

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

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

-E-

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

EARNINGS STATEMENT – Income (profit and loss) statement.

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

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

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.

-F-

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

-G-

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

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

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

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

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

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

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

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

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

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

-H-

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

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

-I-

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

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

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

-I-

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

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

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

-L-

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

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

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

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

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

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

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

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

-M-

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

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

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

-N-

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

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

NET PROFIT – Excess of revenue over operating expenses.

-N-

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

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

-P-

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

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

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

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

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

-R-

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

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

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

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

-S-

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

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

SEPARATOR – Separates natural gas from crude oil and water.

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

-S-

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

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

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

-T-

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

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

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

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

-U-

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

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

-V-

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

-W-

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

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

VALUATION RESOURCES

Agricultural Related Equipment

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

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

Business Related Equipment

Dataquest - SpecCheck
Computers, Printers, Copier, Facsimile

Industrial Related Equipment

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

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

Petroleum Related Equipment

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

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

BIBLIOGRAPHY

Center for Local Government Technology
Oklahoma State University
5202 Richmond Hills Dr
Stillwater, OK 74078

International Association of Assessing Officers
314 West 10th
Kansas City, MO. 64105-1616

Oklahoma Statutes 2011, Supplement as amended

Oklahoma Department of Agriculture
2800 N. Lincoln Blvd.
Oklahoma City, Ok 73105
(405) 521-3864