

**2011 TRENDING FACTORS AND GUIDELINES**  
**INDUSTRIAL MACHINERY AND EQUIPMENT**

Year of Acq.	Age	PERSONAL PROPERTY AND FIXTURES											
		3	4	5	6	8	10	12	15	17	20	25	30
2010	1	67	76	81	85	89	92	94	95	96	97	98	99
2009	2	38	52	62	69	78	83	87	90	92	94	96	97
2008	3	17	32	45	55	68	76	81	86	89	92	95	96
2007	4	10	18	31	42	59	70	77	85	88	92	96	100
2006	5	10	10	19	30	49	62	71	81	85	91	96	99
2005	6	10	10	11	20	39	54	65	77	82	89	95	100
2004	7	10	10	10	13	30	47	60	74	81	87	97	102
2003	8	10	10	10	11	23	39	54	69	77	86	96	104
2002	9	10	10	10	11	17	31	46	64	72	83	94	102
2001	10	10	10	10	11	12	24	38	56	66	78	90	100
2000	11	10	10	10	11	11	19	31	50	60	73	88	96
1999	12	10	10	10	11	11	15	27	45	54	69	85	94
1998	13	10	10	10	11	11	11	21	39	50	63	81	93
1997	14	10	10	10	11	11	11	17	33	45	60	78	92
1996	15	10	10	10	11	11	11	14	29	40	55	76	89
1995	16	10	10	10	11	11	11	11	24	36	51	73	88
1994	17	10	10	10	11	11	11	11	21	32	49	71	87
1993	18	10	10	10	11	11	11	11	19	28	45	69	86
1992	19	10	10	10	11	11	11	11	15	25	40	64	84
1991	20	10	10	10	11	11	11	11	14	21	36	61	81
1990	21	10	10	10	11	11	11	11	12	19	33	59	80
1989	22	10	10	10	11	11	11	11	12	16	31	56	78
1988	23	10	10	10	11	11	11	11	12	14	28	54	78
1987	24	10	10	10	11	11	11	11	12	13	26	52	77
1986	25	10	10	10	11	11	11	11	12	13	23	48	74
1985	26	10	10	10	11	11	11	11	12	13	21	45	70
1984	27	10	10	10	11	11	11	11	12	13	18	41	68
1983	28	10	10	10	11	11	11	11	12	13	15	38	64
1982	29	10	10	10	11	11	11	11	12	13	15	36	61
1981	30	10	10	10	11	11	11	11	12	13	15	34	60
1980	31	10	10	10	11	11	11	11	12	13	15	35	62
1979	32	10	10	10	11	11	11	11	12	13	15	31	64
1978	33	10	10	10	11	11	11	11	12	13	15	29	66
1977	34	10	10	10	11	11	11	11	12	13	15	25	66
1976	35	10	10	10	11	11	11	11	12	13	15	21	65
1975	36	10	10	10	11	11	11	11	12	13	15	19	66
1974	37	10	10	10	11	11	11	11	12	13	15	19	69
1973	38	10	10	10	11	11	11	11	12	13	15	19	73
1972	39	10	10	10	11	11	11	11	12	13	15	19	69
1971	40	10	10	10	11	11	11	11	12	13	15	19	65
1970	41	10	10	10	11	11	11	11	12	13	15	19	56
1969	42	10	10	10	11	11	11	11	12	13	15	19	52
1968	43	10	10	10	11	11	11	11	12	13	15	19	43
1967	44	10	10	10	11	11	11	11	12	13	15	19	39

**NO MANDATORY MINIMUM PERCENT GOOD INTENDED**

Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.