

## 2012 TRENDING FACTORS AND GUIDELINES

### DAIRIES AND COTTON GINS

| Year of Acq. | Tbl 3 Agri AH581 (1/2012) | PP Type 76 (Dairies) and 77 (Cotton Gins) |                   |        |
|--------------|---------------------------|---|-------------------|--------|
|              |                           | Age                                       | 15 YEAR (MPIF 19) |        |
|              |                           |   | % Good            | Factor |
| 2011         | 1.00                      | 1   | 95                | 95     |
| 2010         | 1.03                      | 2   | 90                | 93     |
| 2009         | 1.05                      | 3   | 85                | 89     |
| 2008         | 1.09                      | 4   | 80                | 87     |
| 2007         | 1.14                      | 5   | 74                | 84     |
| 2006         | 1.17                      | 6   | 69                | 81     |
| 2005         | 1.20                      | 7   | 63                | 76     |
| 2004         | 1.26                      | 8   | 57                | 72     |
| 2003         | 1.30                      | 9   | 52                | 68     |
| 2002         | 1.32                      | 10  | 46                | 61     |
| 2001         | 1.34                      | 11  | 41                | 55     |
| 2000         | 1.36                      | 12  | 36                | 49     |
| 1999         | 1.38                      | 13  | 31                | 43     |
| 1998         | 1.39                      | 14  | 27                | 38     |
| 1997         | 1.41                      | 15  | 23                | 32     |
| 1996         | 1.43                      | 16  | 19                | 27     |
| 1995         | 1.47                      | 17  | 16                | 24     |
| 1994         | 1.53                      | 18  | 14                | 21     |
| 1993         | 1.57                      | 19  | 11                | 17     |
| 1992         | 1.62                      | 20  | 11                | 17     |
| 1991         | 1.67                      | 21  | 11                | 17     |

**NO MANDATORY MINIMUM PERCENT GOOD INTENDED**

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

Prepared by: Assessment Services Division 01/2012

Note: Cells have been shaded in the year of the Maximum Price Index Factor (MPIF). For a definition see Memo 5430-1, Section 2.2.