

## 2013 TRENDING FACTORS AND GUIDELINES AGRICULTURAL EQUIPMENT

| Year of Acq. | Index Factors | Age | FIXED <sup>1</sup>              |        | MOBILE EXCEPT HARVESTERS <sup>2</sup> |        |                                 |        | HARVESTERS <sup>2</sup>        |        |                                 |        |
|--------------|---------------|-----|---------------------------------|--------|---------------------------------------|--------|---------------------------------|--------|--------------------------------|--------|---------------------------------|--------|
|              |               |     | PP Type 99<br>15 YEAR (MPIF 19) |        | PP Type 93<br>NEW <sup>3</sup>        |        | PP Type 94<br>USED <sup>3</sup> |        | PP Type 91<br>NEW <sup>3</sup> |        | PP Type 92<br>USED <sup>3</sup> |        |
|              |               |     | % Good                          | Factor | % Good                                | Factor | % Good                          | Factor | % Good                         | Factor | % Good                          | Factor |
| 2012         | 1.00          | 1   | 95                              | 95     | 78                                    | 78     | 92                              | 92     | 74                             | 74     | 90                              | 90     |
| 2011         | 1.02          | 2   | 90                              | 92     | 70                                    | 71     | 82                              | 84     | 64                             | 65     | 78                              | 80     |
| 2010         | 1.05          | 3   | 84                              | 88     | 64                                    | 67     | 75                              | 79     | 57                             | 60     | 69                              | 72     |
| 2009         | 1.07          | 4   | 79                              | 85     | 58                                    | 62     | 68                              | 73     | 50                             | 54     | 60                              | 64     |
| 2008         | 1.11          | 5   | 73                              | 81     | 52                                    | 58     | 62                              | 69     | 43                             | 48     | 53                              | 59     |
| 2007         | 1.16          | 6   | 67                              | 78     | 47                                    | 55     | 56                              | 65     | 38                             | 44     | 46                              | 53     |
| 2006         | 1.20          | 7   | 62                              | 74     | 42                                    | 50     | 50                              | 60     | 33                             | 40     | 40                              | 48     |
| 2005         | 1.23          | 8   | 56                              | 69     | 38                                    | 47     | 45                              | 55     | 29                             | 36     | 35                              | 43     |
| 2004         | 1.29          | 9   | 51                              | 66     | 34                                    | 44     | 40                              | 52     | 25                             | 32     | 30                              | 39     |
| 2003         | 1.33          | 10  | 45                              | 60     | 30                                    | 40     | 36                              | 48     | 21                             | 28     | 26                              | 35     |
| 2002         | 1.35          | 11  | 40                              | 54     | 27                                    | 36     | 32                              | 43     | 19                             | 26     | 23                              | 31     |
| 2001         | 1.37          | 12  | 35                              | 48     | 25                                    | 34     | 30                              | 41     | 17                             | 23     | 21                              | 29     |
| 2000         | 1.39          | 13  | 30                              | 42     | 23                                    | 32     | 28                              | 39     | 15                             | 21     | 18                              | 25     |
| 1999         | 1.41          | 14  | 26                              | 37     | 22                                    | 31     | 26                              | 37     |                                |        | 16                              | 23     |
| 1998         | 1.42          | 15  | 22                              | 31     | 20                                    | 28     | 23                              | 33     |                                |        | 14                              | 20     |
| 1997         | 1.44          | 16  | 18                              | 26     | 18                                    | 26     | 21                              | 30     |                                |        | 14                              | 20     |
| 1996         | 1.46          | 17  | 15                              | 22     |                                       |        | 19                              | 28     |                                |        |                                 |        |
| 1995         | 1.50          | 18  | 13                              | 20     |                                       |        | 17                              | 26     |                                |        |                                 |        |
| 1994         | 1.56          | 19  | 11                              | 17     |                                       |        |                                 |        |                                |        |                                 |        |
| 1993         | 1.60          | 20  | 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 01/2013

<sup>1</sup> Fixed agricultural equipment includes items such as, bulk feed tanks, milk barn equipment, feeders, cages, hulling equipment, wind machines, etc. Index and Percent Good Factors for Fixed Agricultural Equipment are based on Tables 3 and 4 of the AH581.

<sup>2</sup> Use comparative sales approach if possible. If sales approach is not used, the cost approach using the above factors can be employed. Per Section 401.16 of the Revenue and Taxation Code, "...if information reported by a taxpayer does not indicate whether this property was first acquired by the taxpayer new or used, then the assessor may average the published factors." Index and Percent Good Factors for Mobile Equipment Except Harvesters and Harvesters are from Tables 3 and 6 of the AH581.

<sup>3</sup> The categories and terms "New" and "Used" for the above referenced equipment are based on a BOE study. The accelerated percent good and trend factors for "New" are based on the study's findings that new equipment depreciates faster than used.