## 2020 Trending Factors and Guidelines
### Dairies and Cotton Gins

<table>
<thead>
<tr>
<th>Year of Acq.</th>
<th>Tbl 3 Agri AH581 (1/2019)</th>
<th>PP Type 76 (Dairies) and 77 (Cotton Gins) 15 Year (MPIF 19)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Age</td>
<td>% Good</td>
</tr>
<tr>
<td>2019</td>
<td>1.00</td>
<td>95</td>
</tr>
<tr>
<td>2018</td>
<td>1.03</td>
<td>89</td>
</tr>
<tr>
<td>2017</td>
<td>1.05</td>
<td>83</td>
</tr>
<tr>
<td>2016</td>
<td>1.06</td>
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<tr>
<td>2015</td>
<td>1.07</td>
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<tr>
<td>2014</td>
<td>1.08</td>
<td>66</td>
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<tr>
<td>2013</td>
<td>1.10</td>
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<tr>
<td>2012</td>
<td>1.11</td>
<td>54</td>
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<td>2010</td>
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</tr>
<tr>
<td>1999</td>
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</tr>
</tbody>
</table>

**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 01/2020

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