



Celebrating 10 Years of IMC



David Coultas

A message from Brandeis Machinery & Supply Company

b BRANDEIS

Dear Valued Customer:

We sincerely hope that your year is going well. While the economy has seen its ups and downs, construction is one industry that has continued to be an overall bright spot even if some sectors have been somewhat slower lately.

On a celebratory note, it is the 10th anniversary of Komatsu's Intelligent Machine Control (IMC). What a decade it's been for the factory-integrated GPS excavators and dozers that continue to improve. Companies of every size are seeing improved savings in both time and costs, and you can read some of their stories in this issue.

With its extensive lineup of construction, mining, forestry and industrial machinery, Komatsu continues to innovate. Get a glimpse of what Komatsu has to offer and see the future of construction inside this issue. We highlight the PC210LCE electric excavator and Komatsu Academy, a new online training system.

No matter what you need, we have you covered with machines and innovative products. If you are looking for equipment, you should consider tax advantages such as bonus depreciation. This year, full (100%) bonus depreciation, which was passed under the Tax Cuts and Jobs Act of 2017 (TCJA), dropped to 80%. Under the law, it will continue to decrease by 20% per year until it reaches 0% in 2027, so now may be a great time to make a purchase. Check out the article in this issue for more information.

As always, if there is anything we can do for you, please feel free to contact one of our branch locations.

Sincerely.

Brandeis Machinery & Supply Company

David Coultas

David Coultas, President



In this issue

Seven Seas Construction pg. 4

Discover how this Kentucky-based company continues to evolve.

A Decade of Data pg. 8

Celebrate 10 years of Intelligent Machine Control (IMC).

Guest Opinion pg. 13

Follow these steps when filing a workers' compensation claim.

Annual Event pg. 14

Take a look at Brandeis Machinery's Eastern Region Customer Appreciation Fishing Tournament.

Watch and Learn pg. 19

See how Gorman-Rupp brought its interactive marketing vehicle to Brandeis Machinery to provide on-site demos and training.

Fish and Friends pg. 20

Find out who caught the biggest fish at Brandeis Machinery's Western Region Customer Appreciation Fishing Tournament.

Demo Days pg. 24

Get a glimpse of Komatsu Demo Days 2023.

Virtual Learning pg. 28

Delve into Komatsu Academy, a new online training system.

Field Testing pg. 31

Learn about Komatsu's PC210LCE electric excavator.

Dollars and Sense pg. 33

Read about how Komatsu was selected as a Sourcewell heavy equipment provider.

Tax Savings pg. 34

Understand bonus depreciation.





Published for Brandeis Machinery.
© 2023 Construction Publications Inc. Printed in the USA.

Leadership Team

David Coultas, President

Robert Krutsinger,

Vice President/ Regional Sales Manager

Lee Heffley,

Vice President/ Regional Sales Manager

Chip Young,

Vice President/Product Support Services/Operations

Craig Leis,

Vice President/ Corporate Rental Manager

Jacob Hopper,

Indiana Regional Sales Manager

Brandon Karem,

General Manager Material Handling & Technology Solutions

Todd Coffey,

Corporate Service Manager

Dan Brandon,

Manager of Sales & Rental Services

Cory Edwards,

Used Equipment Manager

Garrett Dykes,

Director of Rebuild Center/ Central Region Operations Manager

Ron Griffin,

Product Support Sales Manager

Trevor Thielbar,

Northern Region Operations Manager

Shawn Spears,

Eastern Region Operations Manager

Casey Clark,

Southeastern Region Operations Manager

Bob Morris,

Western Region Operations Manager

Kyle Rogers,

Marketing Manager

Jami Frank,

Marketing Coordinator

Louisville, KY

1801 Watterson Trail (502) 491-4000

Lexington, KY

1389 Cahill Drive (859) 259-3456

Corbin, KY

1484 American Greeting Card Rd. (606) 528-3700

Stanville, KY

130 Mare Creek Rd. (606) 478-9201

Paducah, KY

160 County Park Rd. (270) 444-8390

Evansville, IN

17000 Highway 41 North (812) 425-4491

Fort Wayne, IN

7310 Venture Lane (260) 489-4551

Indianapolis, IN

8410 Zionsville Rd. (317) 872-8410

Seven Seas Construction continues to evolve thanks to its strong staff and diverse customer base



Soran Walker, President

From working two full-time jobs to now employing 70, Soran Walker has distinguished himself as a premier contractor in the Louisville, Ky., area. Walker learned the construction industry from the ground up by working as a laborer on various pipe, bridge and streetscape crews. After gaining 15 years of experience, Walker knew he could carve out his own legacy in the area and founded S-Walk Inc. DBA Seven Seas Construction in 2007.

"I felt I could be the company that could become a go-to minority contractor," said Walker. "I asked my wife, Jessica, if she wanted to take the leap of faith with me. She had my back, so I started going through the processes of getting incorporated and getting certifications in order while I still had a position at my old company. I was working a third-shift job pulling 12-hour shifts, and then pouring concrete during the day for Seven Seas, which didn't leave a lot of time for sleeping. I was self-funded and started with a couple hundred bucks and an open line of credit against my house."

As a certified Minority Business Enterprise (MBE) and Disadvantaged Business Enterprise (DBE),

Seven Seas developed a reputation for quality subcontracting work.

"We started with smaller concrete flatwork jobs in residential areas," recalled Walker. "I was the estimator at night, and during the day, I was the foreman, the finisher and a laborer. As we've gotten bigger and taken our baby steps throughout the years, we've progressed on the type of projects we do. Now, we do general contracting. We're more into heavy highway, commercial and private work, which is basically just the concrete, structural work and sitework."

After expanding its project list, Seven Seas received recognition for a job well done.

"We won a state award last year for the Middletown-Eastwood Trail," declared Walker. "On the project, we created a bike path as a general contractor. We dug out the old sidewalk and replaced it with a 10-foot-wide shared path. We also added drainage as needed to control the water. It turned out to be a great project, and it's good to be recognized for some of the work we have done."

On each job, Walker relies on his hardworking staff, including Superintendents Jeff Gilley,

With a Komatsu PC138USLC tight tail swing excavator, an operator moves material.





A Seven Seas crew installs a concrete precast with a Komatsu PC138USLC tight tail swing excavator. "A lot of my operators are very seasoned operators, and if you give them their choice of what they want, they're going to pick Komatsu," said President Soran Walker.

Mike Stivers and Larry Robinson; and Project Managers Chase Kindler, Harrison Neilan, Matt Bell and Luke Beard. Walker also greatly appreciates the support he receives from Office Manager Tina Hollar and his wife, Jessica, who works in the company's office as well.

"From the foremen and lead men down to the operators and finishers, everybody does their part," said Walker. "I definitely wouldn't be near where I am today if it wasn't for the employees, who are the strongest aspect of our company."

In addition to Seven Seas, Walker owns Soran's Truck Repair LLC as well as J-Walk LLC, a real estate holding company that owns the property of his companies.

Increasing operational efficiency

To meet the demands of every job site, Seven Seas relies on a fleet of Komatsu machinery, which includes PC88MR and PC138USLC tight tail swing excavators.

"A lot of my operators are very seasoned operators, and if you give them their choice of what they want, they're going to pick Komatsu," said Walker. "It's all about pound for pound what that machine can do, what it can lift, how nimble it is. A lot of times you're not digging out on flat terrain. You're in very challenging terrain, and it's



For about 40 years, Seven Seas' Tony Short has operated heavy equipment in the construction industry. "Our PC88 will last all day without fueling up," said Short. "The other brands can't compare to that fuel efficiency, and it has the most advanced hydraulic pump. It's the best excavator for what we do at Seven Seas."

just nice to have a machine that you know that you can depend on and rely on and don't have to worry about whether it's going to perform."

That reliability equates to reduced service bills, according to Walker.

"Years down the road you don't have a lot of servicing and breakdown issues," said Walker. "Time is money, so the more you can keep it going the better off you are. It's just a better product as far as reliability."

The Komatsu excavators have also allowed Seven Seas to increase its project productivity.

"We probably put in more handicap ramps in this city than any other contractor," declared Walker. "You need something big enough that can load a truck but small enough and nimble enough that you can get into these tight work areas such as



Discover more at BrandeisSolutions.com

Continued . . .

'Brandeis has a great product, and the support is great'

... continued

what you have on a corner of any intersection in the city. The PC88MR excavators fit the bill quite nicely for that."

Dependable support

Seven Seas depends on Brandeis Machinery & Supply Company to maintain its fleet of equipment.



Seven Seas President Soran Walker (left) appreciates the dependable support from Brandeis Machinery's Greg Zoeller. "I can trust when it's in Greg's hands that it's going to be done, and it's going to be done correctly," said Walker.

"Brandeis has a great product, and the support is great when we need it," commented Walker. "If we need a service, they're usually Johnny-on-the-spot to get it done. That's all you can ask for."

When in need of information or service, Walker turns to his Brandeis Machinery sales representative, Greg Zoeller.

"He has been very personable," noted Walker. "He's on top of it when I need a quote. He works directly with my guys, so I don't have to be in the middle of every conversation to get stuff done. I can trust when it's in Greg's hands that it's going to be done, and it's going to be done correctly."

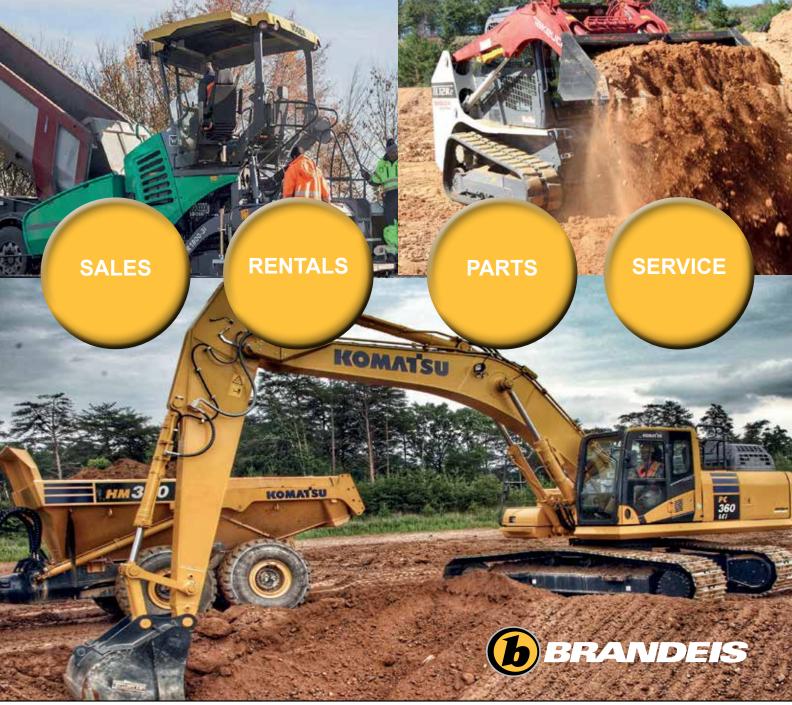
Structured growth

Moving forward, Walker hopes to stay on his current path.

"I envision more of the same," said Walker.
"I'm happy with the size we are right now, but I don't mind growing a little bit. I want it to be structured growth, so we can avoid growing pains. I think we've been pretty successful on how we've evolved to the size we are now by staying diversified and not putting all our eggs in one basket. That way if one customer doesn't have projects, it's not affecting your bottom line. Since we have such a diverse customer base, we just keep on ticking with other lines of work."

An operator lowers a concrete precast into a trench with a Komatsu PC138USLC tight tail swing excavator.





Epiroc

KOMATSU

Takeuchi



WIRTGEN GROUP

*sel*Nebogen[®]

LOCATIONS

Louisville, KY (502) 491-4000

Lexington, KY (859) **2**59-3456

Corbin, KY (606) 528-3700

Ft. Wayne, IN (260) 489-4551

Stanville, KY (606) 478-9201 Paducah, KY (270) 444-8390

Indianapolis, IN (317) 872-8410

Evansville, IN (812) 425-4491

www.BrandeisMachinery.com

www.CertifiedRental.com

The 10th anniversary of IMC confirms that users have saved time, lowered costs with integrated GPS grade control



Andrew Earing,
Director of Tracked
Products and
Technical Service,
Komatsu

In 2013, Komatsu changed the landscape of the construction equipment industry with the introduction of the first Intelligent Machine Control (IMC) dozer that provided fully automatic blade control from rough cut to finish grade. The D61i-23 made an immediate impact, and a decade later, there is plenty of evidence that IMC equipment has cut costs significantly for customers and increased operator efficiency.

"Providing that semi-autonomous functionality in the dozers from the factory was unheard of in the industry," said Andrew Earing, Director of Tracked Products and Technical Service for Komatsu. "It was revolutionary. The integrated GPS grade control gave operators the ability to move dirt faster and more accurately with fewer stakes and reduced surveying costs. We found that novice operators saw their skill set grow rather quickly when using Intelligent Machine Control, because the semi-autonomous operation is a learning tool that is teaching them proper operation. Experienced operators found that it helped them work more comfortably throughout the day, and we found those operators willing to stay in the workforce a little bit longer because of the more enjoyable experience that the technology provided them."

Upgrades

The D61i-23's success set the stage for additional models, as well as IMC excavators that go beyond simple guidance to semi-automatically limit over-excavation and trace a target surface. Once the target elevation is reached, no matter how hard an operator tries to move the joystick to lower the boom, the excavator doesn't allow it. This reduces wasted time and the need for expensive fill materials.

Liesfeld Contractor, based in Richmond, Va., was the first company to adopt a D61i-23 dozer in 2013. It has since upgraded its fleet multiple times and currently has 10 IMC dozers and three IMC excavators, including some IMC 2.0 models with advanced features that help further increase productivity. The IMC 2.0 dozers have proactive dozing control, which enables even less-experienced operators to cut/strip automatically from existing terrain, as well as lift layer control, tilt steering control, and quick surface creation.

The IMC 2.0 excavators feature bucket angle hold control, which automatically holds the bucket angle to the design surface during arm operation. It's less fatiguing for operators, so they are more productive, and it produces a better finish-grade surface. Plus, auto tilt bucket control assists operators by aligning the bucket parallel with the slope, so that finish grading can be accomplished without needing to align the machine with the target surface.





Komatsu's D61i-24 IMC 2.0 dozer is the second generation of the original IMC dozer introduced in 2013. Its features include proactive dozing control, lift layer control, tilt steering control, and quick surface creation.

"We have come to rely on IMC, as it puts a lot of the information about the job right in front of the operator on the monitor," said Kelby Morgan, Operations Manager at Liesfeld Contractor. "The more we can put on the job site, the better off we are. We can get jobs done with fewer worker hours. We're less reliant on surveying. Everything combined makes us more efficient. I think it gives us an advantage over those who don't use it."

Increased efficiency, lower costs

Wisconsin-based Soper Companies performs earthwork and various other services with a sizable fleet of equipment that includes several Komatsu IMC excavators and dozers.

"We're committed to incorporating technology into our practices — from having our own survey techs who lay out jobs to digital plans to using the latest innovations in grade control — because we see increased efficiency and overall lower costs," said Vice President Ethan Engel. "Our labor expenses are down because we don't need grade checkers, and we're moving material faster and more accurately."

Engel praised the Komatsu PC290LCi-11 IMC 2.0 excavator for its ability to follow complex design plans in foundation and utility digs.

"It's been spot-on, and once you hit target depth on the model that's been uploaded to the excavator, it won't let you dig any deeper," said Engel. "Operators hit final elevation without over-digging, so we are not replacing dirt with expensive backfill. In turn, that reduces trucking, lowers fuel consumption, and helps profitability. We are seeing similar savings with the dozers. Our operators get to grade faster with less material movement."

Frank A. Rogers & Company Inc. (FARCO), a general contractor in Arkansas, saw similar results when an operator used a D39PXi-24 IMC dozer to complete a 52,000-square-foot commercial building that included 4 acres of pads. According to President Taylor Meharg, it saved approximately 10% to 20% on costs compared to a similar project the company did with rental equipment. FARCO has also found that the D39PXi-24 cuts down on surveying time.

"We can do most of our surveying with one piece of equipment," said Meharg. "The level of accuracy you get with IMC is an upgrade over traditional equipment, and I think even the best operators in our company would agree with me that it makes their job easier and helps get the project done faster."

Continued . . .

'We view IMC as a time-saving tool'

... continued

Texas-based Baker & Company Construction LLC realized the benefits of IMC when it compared a GPS-integrated dozer to a competitive model with an aftermarket system.

"Komatsu was the clear winner," stated President Brad Baker. "Operation was smooth, and the fact that there are no masts or cables to deal with made it a no-brainer. We now have four IMC dozers that we rely on heavily for stripping to finish grade. Our productivity is higher, and our costs are reduced because those dozers allow us to move material once and more efficiently. Operators know exactly where to place, cut and grade because the plans are in the dozer, and it's automatically doing what's needed in relation to reaching finished elevation. They have cut our mass grading time by roughly 50%."

Specialty situations

Komatsu IMC technology works in specialty situations as well as traditional earthmoving. ABR Construction Inc., which is headquartered in Nicholasville, Ky., equips its PC360LCi-11 excavators with rock grinders.

"Using a grinder with the IMC technology allows you to achieve grade without over-digging or misalignment because misaligning a rock trench can be a very expensive mistake," explained Project Manager Ben Troxell.

ABR Construction also uses IMC dozers to complete everything from stripping to finish grade. The company gets further versatility by outfitting the dozers with rippers.

"We were constantly replacing stakes, and now, the whole site plan is in the dozer itself," said President Christian Ach. "We have less downtime, so we view IMC as a time-saving tool that makes our operators more functional. Now, they produce eight to 10 hours a day rather than worrying about knocking down stakes."

"I feel as though our overall efficiency has gone up 100% since we aren't wasting time staking, and that also frees up project managers to do other tasks," noted Senior Project Manager Darrin Darnell.

Continuing to build

According to Earing, customers across North America — and the world — have seen similar results with IMC equipment.

"The original vision for IMC was to provide a solution that all of our customers can benefit from," said Earing. "We wanted to make this available, scalable and really intuitive enough that everyone can use it, no matter the size of the contractor. Ten years later, we can pointedly say that we believe we achieved that and much more. We're continuing to build on it, and with customer input, we are seeing applications for IMC machines that we hadn't thought of at the beginning."

*The opinions expressed here are from the end users who are quoted. The results described herein are those of these end users under certain conditions. Your results may vary.







Retrofit

BUILT FOR PERFORMANCE



Takeuchi has been a trailblazer in the construction equipment industry since 1963.

With a full line of compact track loaders, excavators, wheel loaders, and attachments,

Takeuchi is guaranteed to have the right machine for the job.

TFM is available on most models. See your dealer for details.

Learn more about Takeuchi's full product line takeuchi-us.com



Louisville, KY • (502) 491-4000

Stanville, KY • (606) 478-9201

Paducah, KY • (270) 444-8390

Lexington, KY • (859) 259-3456

Corbin, KY • (606) 528-3700

Indianapolis, IN • (317) 872-8410

Evansville, IN • (812) 425-4491

Fort Wayne, IN • (260) 489-4551

Guest Opinion

Do you know the drill? The importance of preparation and timeliness for reporting construction site injuries

With nearly 6.5 million people on construction sites across the U.S. each day, accidents are likely to occur. In 2020, the U.S. Bureau of Labor Statistics reported 1,008 fatal and 174,000 non-fatal construction injuries. The injuries included falls, structural collapses, electric shocks, failure to use proper protective equipment, and many others. While safety guidelines from the Occupational Safety and Health Administration (OSHA) are put in place, accidents still happen. Are you and your crew prepared for the aftermath? When an injury inevitably occurs, employers must understand their roles as business owners, especially when it comes to the claims process.

Before an injury occurs, employers should educate all team members on workers' compensation injury and illness reporting requirements, outline who an employee should report an incident to, and how that report should be handled.

How does the workers' compensation claim process work?

When an injury occurs, the injured employee must notify their employer and file a formal workers' compensation claim. The employer is then responsible for giving the employee the appropriate paperwork and guidance, as well as filing the claim with the insurance provider in compliance with state law for reporting workplace injuries. However, it's important to remember that every situation is different. State workers' compensation laws and deadlines vary considerably, so employers should do their research and speak with a trusted advisor when an employee injury occurs at the workplace.

Once reported by the employee, the employer has limited time to submit the paperwork for the employee to receive workers' compensation benefits. The timeline for filing a workers' compensation claim for benefits varies significantly depending on the state and can range from one to three years or more. It's always best to report an incident as soon as possible, as this often reduces the time it takes to close a claim. Both parties should act quickly when workplace injuries occur as the claim can be denied if a state's workers' compensation claim deadline is missed.

Important steps construction business owners should take when filing a workers' compensation claim

Educating employees on proper reporting processes can help streamline claims if and when injuries occur. When an injury occurs, employers must:

- Ensure the injured employee receives immediate medical care
- Complete an injury/illness report and file it with the organization's workers' compensation carrier — within 24 hours of the injury if possible
- Keep communication open with the workers' compensation carrier and the injured employee
- When appropriate, establish a timeline for returning to work
- Support the injured employee as they transition back into their role within the organization

While not all accidents can be prevented, having a clear plan in place when they occur is essential. Employers must understand their responsibility to employees and their businesses' bottom line when correctly and efficiently filing workers' compensation claims.

Editor's Note: This article is for informational purpose only and not an endorsement of any particular insurance carrier.



Dimitrius King, Chief Claims Officer, Pie Insurance

About the Author: As Pie's first chief claims officer. Dimitrius is responsible for leading and implementing the company's claims strategy. Over the past 15 years, Dimitrius has held various strategic and claims leadership roles in both personal lines and commercial lines. His background includes leading in workers' compensation, group benefits, auto, property, and catastrophe claims organizations. To learn more about Dimitrius, construction safety and workers' compensation claims, visit Pie Insurance.

Accidents happen. Having a clear plan in place when they occur is essential, according to Dimitrius King, Chief Claims Officer for Pie Insurance.



Brandeis Machinery's Eastern Region Customer Appreciation Fishing Tournament delivers memorable moments



Shawn Spears, Regional Manager, Brandeis Machinery, Stanville

For more than 30 years, Brandeis Machinery & Supply Company has hosted its Eastern Region Customer Appreciation Fishing Tournament on Douglas Lake near Dandridge, Tenn. This year's event took place in April, and customers from Brandeis Machinery's Corbin, Ky., Stanville, Ky., and Lexington, Ky., locations were invited to participate.

"We appreciate our customers and the business they show us," said Brandeis Machinery Regional Manager Shawn Spears, who is based at the Stanville branch. "We enjoy doing this for them, and a lot of our customers look forward to this event every year. It's a good way for us to show how much we appreciate them doing business with us while giving them the opportunity to get out on the water and compete."

Anglers cast toward the shore.

Participants of Brandeis Machinery's Eastern Region Customer Appreciation Fishing Tournament spread out across Douglas Lake.



The event began with a cook-out at Swann's Marina on a Saturday evening. Customers also had the chance to win door prizes, such as rods, reels, boat batteries and other fishing gear.

"Everybody's invited to come out, and bring their families," said Spears. "There is plenty of food and plenty to drink. Then, they register, get their weigh-in bags and welcome kit, which includes a hat, and we draw for the door prizes."

On the following Sunday morning at daylight, 106 teams set off on Douglas Lake. Competitors had until 2:45 p.m. to return to Swann's Marina, where up to five fish per team could be weighed by the Brandeis Machinery staff.

"It's a five-fish limit with bass being the target species," said Spears. "We give prizes to the top 20 teams, and the team that catches the largest fish gets the Big Fish Award."

Special day

Participating in the event is a highlight every year for Jr. Partin Logging's Dustin Hyatt and Paul Mills, who became the overall tournament winners.

"This tournament is one that we mark down on the calendar every year that we want to fish," said Mills. "Brandeis holds a quality tournament because they take care of everybody who comes — not just everybody who wins. They call it an appreciation tournament. That one word says it all. They appreciate their customers. We've been coming to this tournament for at least 10 years and have been treated the same way every year, which is great."

Hyatt noted that the tournament has been a part of his life for a long time.

"I've been fishing this tournament since I was 11," said Hyatt. "It's great that they give back, and I respect the work they put in because it's a big tournament."

Weighing in five fish — two largemouth and three smallmouth bass — at 17.75 pounds, Mills and Hyatt had a record day and finished in the top overall spot for the first time.

"We've finished in the top five a couple times in the past," recalled Mills. "We've done well, and we've done poorly in the past as well. Today was just being in the right place at the right time."



A competitor approaches the weigh station with his catch.

Hyatt added, "We've been cursed in this tournament in the past because we lose them like crazy. We finally had a day where we could get them all into the boat."

Douglas Lake offers a dynamic ecosystem for anglers to approach.

"There's so much diversity and cover here," said Mills. "There's deep, shallow and running water. There's a lot of different patterns and techniques that all coincide and happen at the same time. You can fish it in a variety of ways. We caught them on so many different things today."

The duo identified a location while scouting the lake the day before that offered lots of baitfish in the area.

"We pulled up to a spot yesterday, and with two casts, we caught a 4-pounder and a 2-pounder," said Hyatt. "We never threw another cast, but we knew it was going to go down there, and it worked out perfect."

According to Hyatt, one of those fish had a unique black spot, and during the tournament, he caught the fish again in the same location.

"When she hit the lure, I knew it was her," declared Hyatt. "As soon as I set the hook, it jumped, and I told him. I could see a big black spot right down her side. It was cool because that just doesn't happen. It never fails that you catch a fish in practice and never see it again come tournament time."

From that bass to all the others the team hooked, Hyatt and Mills had a memorable day on the water.





A tournament official weighs a team's haul.

(L-R) Joe Hunt and Tim Yates of Virginia Drilling Co. show off the fishing rods they won at the welcome event. "This tournament is great for everyone, and I appreciate they do it for the customers," said Yates. "Brandeis was thanking us for coming, but we thank them for having this event."

"Winning's great, and everybody loves to win," said Mills. "Tournament aside, it was a special day. It was one for the record books."

Until next year

Win or lose, you will see the 2023 champions at the next tournament.

"This is a tournament I'm going to go to until I can no longer do it," said Mills. "If I have to choose one to fish every year, it will be this one. I want to say thanks to Brandeis once again."



Discover more at BrandeisSolutions.com

Continued . . .

Tournament results

... continued

Eas	stern Region Customer Appreciation Fishing Tournament Top	20	
Ranking	Team Members Total Weight of F	Total Weight of Fish (lbs.)	
1.	Dustin Hyatt & Paul Mills (Jr. Partin Logging)	17.75	
2. Mic	chael Miniard (4th Gen Coal) & Colby Wilson (Water Service Corp. of Kentucky)	13.47	
3.	Eric Fleming (Clintwood JOD) & Hunter Fleming	13.39	
4.	Wesley Baker (Jones Excavating) & Nathan Baker (Bluegrass Army Depot)	12.58	
5.	Dusty Scott & Shane Scott (PB Dirt Movers)	12.16	
6.	Anthony Philbeck (CVI) & Clarence Bowles	11.46	
7.	Matt Branham & Brayden Branham (Landmark Mining)	11.45	
8. (Tie)	Jeff Fraizer & Brent Angel (Kay & Kay)	11.38	
8. (Tie)	Tim Yates & Joe Hunt (Virginia Drilling Co.)	11.38	
10. (Tie)	Robert Doan & Benny Lewis (Wood Creek Water District)	11.30	
10. (Tie)	Dustin Evans (Tackett Creek Mining) & John Smith	11.30	
12.	Marshall Todd & Keith Monson (Lagco Inc.)	11.25	
13.	Ron Hyatt & Dalton Hyatt (Jr. Partin Logging)	11.12	
14.	Brandon Evans (Kettle Island Resources) & Tim Evans (Tackett Creek Mining)	11.02	
15.	John P. Hunt (Floyd County Sheriff) & Kelly Allen (Bull Creek Enterprise)	10.88	
16.	Daryl Caudill (Clintwood JOD) & Rockey Bartley	10.86	
17.	Robert Sawyers (Zebulon Machine Corp.) & James Slone (ARC)	10.81	
18.	Jeremy Hogston (PB Dirt Movers) & Greg Fleenor	10.80	
19.	James N. Jones (Jones Excavating) & Greg Proffitt (Lagco Inc.)	10.74	
20.	Brady White (Akins Excavating) & Johnny White	10.64	



Team Members	Weight of Fish (lbs.)
Jerry Carr (ATS Construction) & Bob Goodman (Bizzack Construction)	4.27



Brandeis' Nick Baird (left) and Jason Douglas (right) congratulate first-place winners Paul Mills (second from left) and Dustin Hyatt.





(L-R) Jerry Carr and Bob Goodman receive the Big Fish Award from Brandeis' Jason Douglas.



(L-R) Third-place winners Hunter Fleming and his father, Eric Fleming, pose with Brandeis' Jeremy Murry.



(L-R) Paul Mills and Dustin Hyatt display their winning catch of 17.75 pounds.

Brandeis' Rick Johnson (left) and Jason Douglas (right) present Colby Wilson (second from left) and Michael Miniard with second-place plaques.



Your one-stop supplier.

www.wirtgen-group.com/technologies

CLOSE TO OUR CUSTOMERS

ROAD AND MINERAL TECHNOLOGIES. With leading technologies from the WIRTGEN GROUP, you can handle all jobs in the road construction cycle optimally and economically. Put your trust in the WIRTGEN GROUP team with the strong product brands WIRTGEN, VÖGELE, HAMM, KLEEMANN.

www.wirtgen-group.com

WIRTGEN

VÖGELE

HAMM

' KLEEMANN



Louisville, KY • (502) 491-4000

Stanville, KY • (606) 478-9201

Paducah, KY • (270) 444-8390

Lexington, KY • (859) 259-3456

Corbin, KY • (606) 528-3700

Indianapolis, IN • (317) 872-8410

Evansville, IN • (812) 425-4491

Fort Wayne, IN • (260) 489-4551



Sticks and stones. Bring 'em on. Whatever you got, PA Series® pumps can handle it. Now they are available with Gorman-Rupp's *NEW* diaphragm priming system, the latest in Tier IV engine-driven technology and the Eradicator® solids-handling wearplate. So, if your dewatering application requires you to prime quicker and more efficiently, we have you covered.





Louisville, KY • (502) 491-4000

Stanville, KY • (606) 478-9201 Paducah, KY • (270) 444-8390

Lexington, KY • (270) 444-8390 Lexington, KY • (859) 259-3456 Corbin, KY • (606) 528-3700

Indianapolis, IN • (317) 872-8410 Evansville, IN • (812) 425-4491

Fort Wayne, IN • (260) 489-4551

Brandeis Machinery receives an on-site demo of Gorman-Rupp pumps

Gorman-Rupp brought its interactive marketing vehicle to Brandeis Machinery & Supply Company to provide on-site demos and training. The custom-built van highlights Gorman-Rupp's products in a new and unique way. On board are construction pumps with cutaways to show the internal workings, a video demonstration, and an actual working pump (with a 28-gallon water tank).

Gorman-Rupp teams were on hand with three different product stations to showcase Gorman-Rupp's line of submersible, self-priming, and priming assist pumps used in construction and quarry/mining operations.

This hands-on experience equips Brandeis Machinery with improved knowledge, allowing us to recommend the right pump for any job.

Watch the video

Gorman-Rupp brought its interactive marketing vehicle to Brandeis Machinery's Louisville, Ky., branch to provide on-site demos and training.





Anglers tackle Lake Barkley and Kentucky Lake at Western Region Customer Appreciation Fishing Tournament



Bob Morris, Western Region Manager, Brandeis Machinery



Chad Porter, Machine Sales Representative, Brandeis Machinery, Paducah

For more than a decade, Brandeis Machinery & Supply Company has been honoring its Western Region customers by hosting an annual Customer Appreciation Fishing Tournament at Lake Barkley and Kentucky Lake each June.

"They are some of the best lakes in the country," said Machine Sales Representative Chad Porter, who is based in Brandeis Machinery's Paducah, Ky., branch. "June is the end of spring where the fish are starting to transition out to the deeper water. There's still a lot of fish in the shallows, which is good because we have a lot of guys who are shallow-water fishermen. There's also a handful of fish out deep on the river ledges. We decided we wanted to do a tournament in our region here and see how it turns out. We had maybe 25 or 30 boats at the first one. In the second year, we went up to 50 or 60. Then, we found our sweet spot was around 80 boats."

The tournament is a collaborative event between Brandeis Machinery's Paducah and Evansville branches. After having to skip a year due to COVID, there was a decrease in participants, but the tournament has been steadily growing since then. With 68 teams this year, the tournament is close to its pre-COVID numbers.

"This is the best tournament turnout we've had in a while," declared Porter.

"We think we'll be back at capacity next year with around 80 to 85 boats," estimated Western Region Manager Bob Morris.

Giving back

Prior to the tournament — which began at sunrise on Sunday — participants enjoyed dinner together on Saturday evening at the Lee S. Jones Building near the lakes.

"We want to give back to our customers," said Morris. "We serve a full meal for everybody, and we have plenty of drinks. After dinner, we have a guest speaker such as a local pro who can talk about the lake conditions and what the fish are doing."

Brandeis Machinery also handed out door prizes such as rods, reels, Yeti coolers and other fishing equipment.

"You pay your \$100 entry fee, and you get it back the night before the tournament even starts," pointed out Tyler Martin, a lab technician at Louisville Gas and Electric and a four-year attendee. "The meal and the door prize alone pay for the tournament."

Plus, the top 10 teams received cash prizes. Brandeis Machinery was able to host this event thanks to the generous support from its sponsors.

One team member fishes, while another places a newly caught bass into the boat.





At Brandeis Machinery's Western Region Customer Appreciation Fishing Tournament 2023, 68 teams set off for their chance to place in the top 10 and win a cash prize.

"We want to recognize Komatsu and Epiroc for helping us put this on along with Lents Towing & Recovery," said Porter. "We really appreciate them. They help us do this tradition that we want to continue."

In addition to the prizes and food, being able to spend time with friends is a huge perk, according to Martin.

"I love getting together with everyone at the tournament," said Martin. "I have a lot of friends who fish it, and I get to meet up and hang out with all of them. It's just a great event and is the best tournament on the lake in my opinion."

Martin added, "I've known Chad for a while, and we've fished tournaments together and against each other quite a bit. It's awesome to have that relationship with people at Brandeis personally. It's a personal relationship with them. I talk to Chad throughout the year. It's just great to have a place like Brandeis that you can communicate with and have a friendship with outside of work."

Overall champions capture Big Fish crown

Participants had until 2 p.m. to fish and weigh their catches. The tournament stipulated a three-fish limit because of a recent decline in the bass population due to invasive silver





Participants check out the door prizes, including rods, reels and other fishing equipment. "You pay your \$100 entry fee, and you get it back the night before the tournament even starts," said attendee Tyler Martin. "The meal and the door prize alone pay for the tournament."

and Asian carp as well as some bad spawns. Brandeis Machinery received assistance from the McCracken County fishing team to run the fish weigh-ins and ensure the fish were returned safely to the water.



Discover more at BrandeisSolutions.com

Continued . . .

'I can't wait for next year'

... continued

Martin and his teammate, Josh Dowdy, finished first overall with a total weight of 11.07 pounds. They also captured the Big Fish Award with a largemouth bass weighing in at 5.02 pounds. In previous years, Martin and Dowdy have placed in the top 10, but it was their first time winning the tournament.

"It was hit or miss," described Martin. "In the first few spots, we were able to catch two fish. We had to move around quite a bit and even caught one in the last ten minutes. It was an all-day grind."

The most memorable catch of the day was their 5.02-pound largemouth bass.

"It was close to the boat when it hit," recalled Martin. "We didn't know how big it was until it jumped out of the water right by the boat! Luckily, we were able to get the net under it quick. It was hectic for that minute."

Until next year

For Martin, the 2024 tournament can't come soon enough.

"I can't wait for next year," exclaimed Martin. "I mark this one on the calendar every year. I told several people I haven't fished a tournament in probably over a year. This is the one that I come back to and make sure I keep fishing."



A member of the McCracken County fishing team weighs in Tyler Martin's winning catch of 11.07 pounds.



An angler wins a rod-and-reel combo at Brandeis Machinery's welcome event.





Brandeis Machinery's Chad Porter (left) and Bob Morris (right) congratulate Tyler Martin (second from left) and Josh Dowdy for placing first in the tournament and winning the Big Fish Award.

Tyler Martin displays two of the largest fish he and teammate Josh Dowdy caught during the tournament, including a 5.02-pound largemouth bass that earned them the Big Fish Award.











WE HAVE A MULCHER FOR YOUR SIZE EXCAVATOR 5 - 45 TONS

SEVERE DUTY OR HEAVY DUTY MULCHERS

fecon.com 800.528.3113

FECON

Customer feedback helps drive innovation at Komatsu Demo Days 2023 in Georgia



Michael Gidaspow, Vice President of Product Service and Solutions, Komatsu



Kurt Renzland, Owner, K.J. Renzland Excavating Inc.



Thomas Wayson, Operator, The Quartz Corp. of America



Bennett Conrad, Operator/ Fleet Manager/ Technician, Conrad Brothers

Komatsu customers had their first chance to get their hands on the new products that were featured at CONEXPO-CON/AGG at the company's annual Demo Days in Cartersville, Ga.

"We had about 400 customers come through the event with their distributors," said Michael Gidaspow, Vice President of Product Service and Solutions for Komatsu. "There were many Komatsu experts who talked to customers and got their feedback on our equipment and our solutions."

Customers at the event were eager to get in the operator's seat of two new excavators showcased at CONEXPO-CON/AGG: the PC900LC-11 excavator and the PC210LCE electric excavator.

"Those two machines were the stars of the show; they got a lot of feedback and operation," said Gidaspow. "Customers want to know how the PC210LCE electric excavator compares to their traditional excavator, or how the PC900 operates."

The event also featured Intelligent Machine Control (IMC) 2.0 equipment; Smart Construction and Smart Quarry solutions;

Montabert, Lehnhoff and Hensley products; and Komatsu's newest forestry machine: a PC230F-11.

"We want to make sure that Komatsu equipment is fully utilized, and that our customers' entire job sites are as efficient as possible," said Gidaspow. "That is where Komatsu technologies come in, so they can help customers hit their goals. When they come to Cartersville, customers can see what Komatsu does and learn about how our offerings can assist them."

While new machines and technology were a significant draw for the event, some customers noted the overall reliability Komatsu has provided their operations over the years.

"My experience with Komatsu is that the machines are very reliable," commented Kurt Renzland, owner of K.J. Renzland Excavating Inc. "That's why I'm here. My PC400 excavator is over 20 years old, and it has over 20,000 hours with the original motor and hydraulic pumps. For us, that reliability means we can keep working and aren't wasting time repairing machinery or having to deal with expensive repair bills. Even when we went

At Demo Days, an attendee scoops material with a Komatsu PC900LC-11 excavator equipped with an 8-yard bucket.





A Komatsu instructor guides an operator through the capabilities of a Komatsu PC900LC-11 excavator.

through tough times, I was able to lean on our Komatsu machines and get through."

Powerful, efficient PC900LC-11

Towering above the other machinery and quickly drawing a crowd at Demo Days was Komatsu's PC900LC-11 excavator equipped with an 8-yard bucket.

"My first thought was that the bucket is monstrous," stated Thomas Wayson, an operator for The Quartz Corp. of America. "It would increase our production by being able to load trucks faster. You probably only need two buckets to fill the rigid frame dump trucks, so you'd be able to speed up the process quickly."

Despite its size, the machine shares similarities with smaller models.

"I like how the cab and controls are the same, so it doesn't matter if you're on a 160 or the 900 because everything's the same inside," said Bennett Conrad, a third-generation operator, fleet manager and technician at Conrad Brothers. "I like the visibility with the cameras and the serviceability. The filters are easy to get to and are in a good spot."

The cohesiveness among models lends itself to faster operator training.

"It was like running a 390, just bigger; there was no change or parasitic drag," said Wayson. "For training, it would be a quick transition from a smaller Komatsu machine to the PC900."

Testing Komatsu's electric excavator

Demo Days attendees were some of the first customers in North America to get behind the controls of the PC210LCE electric excavator, which will be field tested later this year.

"I currently run a diesel-powered PC210 excavator, and I think that if you were blindfolded, you would not be able to tell the difference between the two," said Wayson. "I expected the electric excavator to be underpowered, but it was not. It exceeded my expectations."

Wayson was also surprised by the comfort of the machine.

"When I was operating, I turned the air conditioner off just to get a feel for the machine and see how quiet it actually is," noted Wayson. "It was astonishingly quiet."



Joel Nicol, Vice President, Nicol and Sons Inc.



Watch the video

Continued . . .

'The Komatsu motor grader is smooth, quiet and powerful'

... continued

Hands on with GD655-6, IMC 2.0

Attendees were also quick to note the performance of the Komatsu GD655-6 motor grader.

"I use motor graders for fine grading quarry stone for parking lots," explained Renzland. "The Komatsu motor grader is smooth, quiet and powerful. The controls are super sensitive, and the visibility allows me to sit in my seat while operating. I'm used to standing up and working

THE REAL PROPERTY OF THE PROPE

An attendee tries out a Komatsu PC210LCE electric excavator, which will be field tested later this year.

large levers, so the operator comfort is better in the Komatsu machine."

Plus, Demo Days gave customers the ability to test Komatsu technology, such as IMC 2.0.

"I ran the D71PXi, which was my first experience with the 2.0 technology," said Joel Nicol, Vice President of Nicol and Sons Inc. "I could not believe the advancements in the mapping system, and an operator doesn't have to interfere with the process, it just pushes."

Visit Cartersville

Moving forward, Gidaspow encourages customers to visit Komatsu in Georgia and take the opportunity to operate new machinery and technologies.

"Any customers who haven't had a chance to come out, please talk to us, and talk to your distributor," said Gidaspow. "We have customers visit us year-round, and we have equipment here that hasn't yet been released to the market. We encourage feedback from our customers, so we can learn what's working or what we can do to make our equipment and our solutions better for you."

*The opinions expressed here are from the end users who are quoted. The results described herein are those of these end users under certain conditions.

Operators move material with Komatsu D71PXi and D51PXi Intelligent Machine Control (IMC) 2.0 dozers, while another operator utilizes a Komatsu GD655-6 motor grader.





United. Inspired.

The whole range

For everything a driller needs, rely on Epiroc and Brandeis.

Evansville, IN (812) 425-4491

Fort Wayne, IN (260) 489-4551

Indianapolis, IN (317) 872-8410

Corbin, KY (606) 528-3700

Lexington, KY (859) 259-3456

Louisville, KY (502) 491-4000

Paducah, KY (270) 444-8390

Stanville, KY (606) 478-9201

brandeismachinery.com



Komatsu launches Komatsu Academy, a new online training system for customers and dealers

Komatsu Academy, a new online training system that is currently available for Komatsu dealers, will become available for Komatsu customers this fall via the My Komatsu app.

Intended to easily provide educational content to users at any time, "Komatsu Academy is designed to help our dealers and customers recruit, strengthen their workforce, and retain their technicians and operators," said Craig Yager, Training Manager for Komatsu. "It's part of an ecosystem to bolster and improve the skill sets of current technicians and operators, while drawing new people to this industry by providing access to high school and technical school students."

Komatsu Academy will offer module-based, blended learning content such as videos, animations, documents, competency tests, and microlearning sessions that include safety, maintenance and machine operation.



Yager continued, "It's important for Komatsu to provide our dealers with in-depth knowledge of our products, so they can support our customers. And, for our customers, Komatsu Academy can provide training to support the creation of a skilled workforce that can operate our equipment more efficiently and effectively, to help reduce machine downtime by identifying problems before they worsen."

Komatsu Academy will offer module-based, blended learning content such as videos, animations, documents, competency tests, and microlearning sessions that include safety, machine maintenance and operating best practices. These modules can be accessed easily through a mobile app and completed at an individual's own pace. For Komatsu customers, Komatsu Academy will offer some free courses and content, but the full suite of content will be accessible on a subscription or a per-course cost.

Flexible career development

Aside from relevant job training, Komatsu Academy will also provide career paths for users, allowing them to learn additional skills and become certified, which could help them advance within their organization.

"The ability to develop a career path is going to help an employee grow by identifying what training and skills are needed for advancement," explained Yager. "For example, Komatsu Academy can help an employee who works at the parts counter and wants to be a parts manager by providing a view to their career path and explaining what training and skills they need to achieve their goal."

When a person logs into Komatsu Academy, they are identified by their job role, and then the system tailors recommended courses for them.

"The system recognizes any potential career paths and displays certifications based on the job role information," said Yager. "Users can find additional certifications and information relevant to their career path and see how the content they have taken to date applies to other potential careers."

For certifications, users can supplement hands-on training with educational content



In the fall, Komatsu Academy will be accessible for customers via the My Komatsu app and will provide educational content wherever users have internet access.

on Komatsu Academy to minimize time away from their organization.

"Our dealers are often faced with the difficult choice between supporting their customers or sending their technicians to do training to improve their skills," said Yager. "Komatsu Academy will provide them with an option to do both simultaneously. The technician can learn more about our products and how to troubleshoot them on their own, on the job, all with microlearning content at their fingertips. Instead of attending a traditional 40-hour class, they have access to content that's online, easily searchable, and consumed in small modules. They could be standing out at the machine on their lunch break and learn something about an excavator."

Development of VR training

As technology continues to evolve in the construction industry, virtual reality (VR) will likely be a crucial aspect of Komatsu Academy in the not-so-distant future.

"Our team at Komatsu is working with Arizona State University to develop virtual operator training using haptic gloves and VR goggles," said Yager. "Haptic gloves give you the feel of interacting with the machine. The user feels feedback through the gloves, and the VR gives them a 360-degree view of the machine. They can actually feel and see that they are grabbing a wrench and can feel the bolt tightening."

The technology enables people to have hands-on experiences with a machine, even if there's not a physical model on-site. VR training can circumvent any machine availability issues and provide hands-on content whenever and wherever.

"Someone training could be in a small classroom a thousand miles from the instructor, but they could virtually see and feel the machine and interact with the instructor," said Yager. "The potential use cases are endless. VR is going to be important for technical training, and Komatsu Academy will provide the necessary training information to make the workforce stronger and to spark renewed interest in careers within the construction and mining industry."





TRUST LEEBOY.

You work hard—and for all the right reasons: pride, quality, reputation, prosperity. You expect your equipment to work as hard as you do, to be every bit as tough, productive and reliable as you are. We are LeeBoy. The name behind the world's most dependable and productive commercial asphalt paving equipment.



www.brandeismachinery.com

Komatsu's PC210LCE electric excavator set to enter pilot program this year

After making its North American debut at CONEXPO-CON/AGG 2023, Komatsu's PC210LCE electric excavator is set to enter a test pilot program later this year.

"As we enter this testing phase, we know that there are many questions about this electric machine, and we will be learning alongside our customers to ensure that, ultimately, the excavator can work well for them," said Andrew Earing, Director of Tracked Products and Technical Service for Komatsu.

Komatsu's electric excavator development is part of a larger climate goal for the company.

"We have our own corporate goals of working toward carbon neutrality by 2050," explained Earing. "That may seem like a long time away, but it's not. We are dedicated to striving to meet those goals along with the goals of a lot of our customers — which happen to be very similar."

The PC210LCE is in the 20-ton class and is ideal for operating in urban or indoor environments because it has zero emissions and runs more quietly than combustion-engine excavators.

"With the emissions-free product, it opens up a few doors," noted Earing. "The first is that this machine can work indoors. It's zero emissions, so you don't have to worry about adding on a scrubber or monitoring indoor air quality. You can take it indoors, get to work, and not worry about those factors."

Earing added, "The other big benefit is the operating environment. The additional feedback that we often get is that it's an extremely quiet excavator, especially when you have the cab door shut. This means a more comfortable experience for our operators, and externally, a quieter job site for ground crews."

Partnership with Proterra

The PC210LCE is powered by lithium-ion battery technology developed by Proterra that can give it up to eight hours of operating time, depending on the application.

"Proterra's been in this industry for over 10 years now," said Earing. "They are known for producing and installing these batteries in 100% electric transit vehicles, primarily buses, and their transit buses can operate 12 to 24 hours a day, seven days a week. These duty cycles meet or exceed what is

expected in the construction industry, so we have confidence in the technology. We're very proud to have them as a partner."

With the Proterra battery, the PC210LCE provides optimal performance.

"The battery system, coupled with a 123-kilowatt, 165-horsepower electric motor as the power plant, is going to deliver the same levels of performance as a conventional PC210LC-11 excavator," remarked Earing.

The electric excavator is also compatible with Komatsu's Smart Construction Retrofit, an affordable guidance kit that gives operators in the field and managers in the office both access to 2D and 3D design and payload data to help drive accuracy, control load volumes, and improve operations.





Andrew Earing, Director of Tracked Products and Technical Service for Komatsu, discusses the features of the Komatsu PC210LCE electric excavator with customers at Komatsu Demo Days, which was held in May. "The battery system, coupled with a 123-kilowatt, 165-horsepower electric motor as the power plant, is going to deliver the same levels of performance as a conventional PC210LC-11 excavator," said Earing.







Louisville, KY • (502) 491-4000 **Stanville, KY** • (606) 478-9201 **Paducah, KY** • (270) 444-8390

Lexington, KY • (859) 259-3456

Corbin, KY • (606) 528-3700 Indianapolis, IN • (317) 872-8410 Evansville, IN • (812) 425-4491 Fort Wayne, IN • (260) 489-4551

Komatsu selected as a Sourcewell heavy equipment provider

If you work for a municipality, not-for-profit or government agency, money and time are often tight. When it comes to purchasing new equipment, you need to know you're getting high quality, backed by good service. One of the easiest ways to do that is to join a cooperative purchasing agency such as Sourcewell. Membership is free, and there are no minimum contract requirements.

Among the largest governmental cooperative agencies in North America, Sourcewell represents more than 60,000 member organizations that have access to hundreds of competitively solicited contracts covering a variety of products, solutions and services. With Sourcewell, the procurement process is simplified.

First named a Sourcewell partner in 2019, after an extensive evaluation process, Komatsu was again awarded a national cooperative contract for construction equipment with related attachments and technology. Sourcewell members can choose to purchase from more than 50 Komatsu models of construction and compact equipment, across 10 product groups. Komatsu's distribution network, which includes 29 dealers with collectively more than 200 branches across North America, will provide support to Sourcewell members.

"Sourcewell provides its members with a unique advantage in the cooperative purchasing process by leveraging qualified suppliers and ensuring that the process and pricing is streamlined to increase efficiency and generate savings for their members," said Komatsu's Robert Richens, Director of National Accounts. "Komatsu is thrilled to continue our relationship with Sourcewell and build upon our previous successes in North America. Sourcewell is a strategic partner in the governmental, education and non-profit sector, and we look forward to continuing to provide their members with our world-class products, services and customer-focused solutions."



Bonus depreciation has dropped to 80%; equipment must be purchased, placed into service by midnight Dec. 31

This year, full (100%) bonus depreciation, which was passed under the Tax Cuts and Jobs Act of 2017 (TCJA), dropped to 80%. Under the law, it will continue to drop by 20% per year until it reaches 0% in 2027.

Bonus depreciation is available for both new and used equipment placed into service by the end of the year. Eligible qualified property includes depreciable assets that typically use the Modified Accelerated Cost Recovery System (MACRS) with a recovery period of 20 years.

"The purpose of bonus depreciation is to encourage businesses to invest in new equipment and machinery," said Sean Farrell in the article "A Guide to the Bonus Depreciation Phase-Out 2023" on SharedEconomyCPA.com. "It provides businesses a tax incentive to do so."

With the percentage of bonus depreciation dropping, now may be a good time to consider making a purchase, according to Dan Furman, Vice President of Strategy at Crest Capital.

In the article "Goodbye, 100% Bonus Depreciation — Phase-Out Begins in 2023" published by Equipment World, Furman writes, "To qualify, the equipment must be bought and placed into service during the calendar year, so making your bonus depreciation purchase as early as possible has advantages (avoiding supply-chain issues delaying shipment/etc.). Further, if you were considering a major purchase in 2024 or beyond and planned to use bonus depreciation, perhaps bumping that purchase to 2023 makes sense (80% depreciation this year vs. 60% next, and so on). In addition, finance rates are predicted to keep rising, so if you were planning to finance your purchase, there's another advantage to buying earlier."

Higher amounts for Section 179

An additional advantage with bonus depreciation is that it has no limit on the amount. It can be used in conjunction with Section 179 expensing, another tax savings vehicle, that does have a cap.

Section 179 limits the 100% depreciation amount to \$1,160,000 in 2023, an increase of \$80,000 compared to 2022. After that amount, the expensing percentage begins to reduce. The total equipment purchase limit for this year is \$2,890,000, which is up from \$2.7 million.

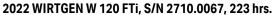
Editor's Note: This article is for informational purposes only. To learn more about how to take advantage of these tax savings, contact your tax adviser or equipment dealer for more information.





Used Equipment







2014 Komatsu HM300-3, S/N 3391, 9,314 hrs.

Year/Make/Model	S/N	Equipment Number	Location	Hours
Compaction 2022 HAMM H 7i	H270.1478	J00760	Louisville, KY	25
2018 HAMM H 10i 2017 HAMM H 10i 2023 HAMM HC 120i	235HAA00681 H2350253 H252.0062	J00724 J00725 J00745	Chattanooga, TN Knoxville, TN Louisville, KY	2,394 1,703 3
Dozers	11202.0002	0007.10	Louisvinis, itt	· ·
2022 Komatsu D51PXi-24 2013 Komatsu D61EX-23 2020 Komatsu D65EXi-18	B25088 30028 92296	J00739 BTE22D18 J00767	Paducah, KY Knoxville, TN Knoxville, TN	2,006 6,509 1,560
2021 Komatsu D65EXi-18	92697	J00764	Nashville, TN	2,308
Excavators 2018 Komatsu PC138USLC	52262	J00742	Little Rock, AR	1,892
2018 Komatsu PC210LC-11 2019 Komatsu PC210LC-11	C80357 C80699	J00731 J00750	Little Rock, AR Little Rock, AR	3,935 2,648
2019 Komatsu PC210LC-11 2019 Komatsu PC210LC-11	C80708 C80841	J00749 J00754	Paducah, KY Knoxville, TN	3,014 3,422
2021 Komatsu PC290LC-11 2021 Komatsu PC360LC-11	A28260 A38305	J00765 J00756	Knoxville, TN Louisville, KY	2,385 3,967
Skid Steer				
2019 Takeuchi TL10V2-CR	410003209	PPR56388	Little Rock, AR	1,914
Trucks (Articulated) 2020 Komatsu HM300-5	10952	J00748	Louisville, KY	6,262
Water Trucks				
2013 Komatsu HM300-3 2014 Komatsu HM300-3 2009 Komatsu HM400-2	3183 3391 A11305	J00762 J00763 J00761	Louisville, KY Louisville, KY Paducah, KY	9,700 9,314 6,988
Wheel Loaders				
2018 Komatsu WA270-8 2018 Komatsu WA270-8	83648 83876	J00744 J00751	Little Rock, AR Paducah, KY	2,466 3,311
2018 Komatsu WA270-8 2018 Komatsu WA270-8	A28440 A28443	J00743 J00752	Louisville, KY Little Rock, AR	2,584 3,165
Milling Machine 2022 WIRTGEN W 120 FTi	2710.0067	B58073-1	Memphis, TN	223

KOMATSU

www.brandeisused.com



