

LIFE EXPECTANCY GUIDELINES

FURNITURE, FIXTURES AND EQUIPMENT

Most of the following useful lives for depreciable assets other than buildings, by industry groups, are extracted from U.S. Treasury Department Internal Revenue Service Publication 534 (dated 12/84, revised) titled "Depreciation". The midpoints of these ranges are listed under the Class Life system outlined in the 1994 revision of Publication 534. They are presented here in alphabetical order for your convenience. For more complete descriptions or definitions, see Publication 534. See top of Page 12 and Pages 2 and 3 for further life expectancy and life range discussions.

Lives marked with an asterisk (*) are not from the Internal Revenue Service publication, but are a composite of studies of equipment, bookkeeping practices and appraisers' opinions as compiled from a consensus of recognized trade groups, suppliers and other interested parties.

INDUSTRY GROUP	ASSET RANGE LIFE IN YEARS			INDUSTRY GROUP	ASSET RANGE LIFE IN YEARS		
Aerospace industry	8	10	12	Dairy products manufacturing	9.5	12	14.5
Agriculture, machinery and equipment	8	10	12	Data handling equipment, except computers	5	6	7
Animals, cattle, breeding or dairy	5.5	7	8.5	computers and terminals*	3	5	7
hogs, breeding	2.5	3	3.5	Distilling	9.5	12	14.5
horses, breeding or work	8	10	12	Electrical equipment manufacturing	8	10	12
sheep and goats, breeding	4	5	6	Electric utilities, hydraulic production	40	50	60
Cotton ginning	9.5	12	14.5	nuclear or combustion turbine production	16	20	24
Trees and vines, almonds, pecans, and walnuts*	—	40	—	nuclear fuel assemblies	4	5	6
apples, figs, and olives*	—	50	—	steam production	22.5	28	33.5
apricots, peaches, and nectarines*	—	20	—	transmission and distribution facilities	24	30	36
cherries, pears, and citrus*	—	40	—	Electronic equipment manufacturing	5	6	7
grapes, plums, and prunes*	—	35	—	semiconductor manufacturing equipment	—	5	—
Aircraft and all helicopters, except commercial aircraft	5	6	7	Fabricated metal products	9.5	12	14.5
commercial aircraft	9.5	12	14.5	special tools	2.5	3	3.5
Amusement and theme parks	10	12.5	15	Fishing equipment, excluding boats and barges*	—	4	—
Apparel and fabricated textile manufacturing	7	9	11	Food and beverage production	9.5	12	14.5
Automobile repair shops	8	10	12	special handling devices	3	4	5
Bakeries and confectionery production	9.5	12	14.5	Fur processing	7	9	11
Barber and beauty shops	—	10	—	Gas utilities, distribution	28	36	42
Billboards	18	20	24	liquefied natural gas production	17.5	22	28.5
Brewery equipment	9.5	12	14.5	manufactured gas production	24	30	36
Cable television, headend facilities	9	11	13	natural gas production	11	14	17
microwave systems	7.5	9.5	11.5	natural gas-coal gasification production	14.5	18	21.5
program origination	7	9	11	pipelines and related storage	17.5	22	28.5
service and test	7	8.5	10	Glass and glass products	11	14	17
subscriber connection and distribution	8	10	12	special tools	2	2.5	3
Canneries and frozen food production	9.5	12	14.5	Grain and grain mill products manufacture	13.5	17	20.5
Cement manufacture	18	20	24	Gypsum products	12	15	18
Chemical and allied production	7.5	9.5	11.5	Hand tools*	—	5	—
Clay products manufacturing	12	15	18	Hospital furnishings and equipment*	7	10	15
Clocks and watches, manufacturing	8	10	12	magnetic resonance imaging	—	5	—
electronic instrumentation	5	6	7	Hotel and motel furnishings and equipment	8	10	12
Cold storage and ice-making equipment*	—	18	—	Industrial steam and electric generation	17.5	22	28.5
Cold storage warehouse equipment*	—	10	—	Information systems, computers, and peripheral equipment	5	6	7
Condiments, manufacturing and processing*	—	10	—	Jewelry products and parts	9.5	12	14.5
Construction equipment, general construction	5	6	7	Knives or and kind products	6	7.5	9
marine construction	5	6	7	Land improvements, sidewalks, roads, etc.	—	20	—
				Laundry equipment	8	10	12
				Leather and leather products	9	11	13

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