

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

A

Average For All

Year	Factor	Value
2024	1.000000	2258.7
2023	1.010000	2244.2
2022	1.060000	2121.1
2021	1.270000	1773.4
2020	1.310000	1729.4
2019	1.320000	1716.2
2018	1.380000	1638.2
2017	1.420000	1593.7
2016	1.430000	1582.3
2015	1.410000	1598.1
2014	1.440000	1566.9
2013	1.450000	1552.8
2012	1.470000	1536.5
2011	1.530000	1476.7
2010	1.560000	1446.5
2009	1.520000	1487.2
2008	1.620000	1393.0
2007	1.670000	1353.8
2006	1.770000	1274.8
2005	1.850000	1218.0
2004	1.990000	1133.2
2003	2.030000	1113.1
2002	2.060000	1096.4
2001	2.060000	1094.5
2000	2.110000	1069.9
1999	2.130000	1062.3
1998	2.130000	1061.8
1997	2.150000	1052.7
1996	2.180000	1036.0
1995	2.210000	1020.4
1994	2.290000	985.0
1993	2.360000	958.0
1992	2.400000	939.8
1991	2.430000	928.5
1990	2.480000	910.2
1989	2.550000	886.5
1988	2.680000	841.4
1987	2.800000	806.9
1986	2.840000	795.4

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

1985	2.8700000	787.9
1984	2.9100000	776.4
1983	2.9900000	755.8
1982	3.0400000	742.4
1981	3.1800000	709.2
1980	3.5100000	642.8
1979	3.8600000	584.4
1978	4.2200000	534.7
1977	4.5400000	497.1
1976	4.7800000	472.1
1975	5.0800000	444.3
1974	5.6700000	398.4
1973	6.5600000	344.1
1972	6.8000000	332.1
1971	7.0300000	321.3
1970	7.4500000	303.3

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

## B Bank

Year	Factor	Value
2024	1.0000000	1629.8
2023	0.9900000	1642.4
2022	1.0500000	1548.1
2021	1.2400000	1314.0
2020	1.2800000	1270.0
2019	1.2900000	1262.1
2018	1.3500000	1208.0
2017	1.4000000	1167.7
2016	1.4000000	1164.8
2015	1.3900000	1168.5
2014	1.4200000	1144.0
2013	1.4400000	1133.5
2012	1.4500000	1121.4
2011	1.5000000	1085.0
2010	1.5300000	1065.3
2009	1.5000000	1087.4
2008	1.5800000	1030.8
2007	1.6100000	1009.2
2006	1.6900000	963.3
2005	1.7600000	927.8
2004	1.8700000	871.4
2003	1.9100000	855.4
2002	1.9300000	845.4
2001	1.9300000	843.0
2000	1.9700000	828.0
1999	1.9900000	820.8
1998	1.9800000	821.3
1997	2.0000000	816.3
1996	2.0300000	803.6
1995	2.0500000	794.9
1994	2.1100000	773.4
1993	2.1800000	749.3
1992	2.2200000	732.5
1991	2.2600000	721.2
1990	2.2900000	711.1
1989	2.3500000	694.7
1988	2.4600000	662.5
1987	2.5600000	636.5
1986	2.6100000	625.6
1985	2.6300000	619.8

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

---

1984	2.6600000	612.6
1983	2.7500000	593.6
1982	2.8100000	579.0
1981	2.9200000	558.7
1980	3.1700000	513.8
1979	3.4200000	476.5
1978	3.7300000	437.3
1977	4.0100000	406.9
1976	4.1900000	389.4
1975	4.4400000	367.3
1974	4.9000000	332.6
1973	5.6200000	289.9
1972	5.8500000	278.5
1971	6.0200000	270.9
1970	6.3400000	256.9

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

## G

### Garage

Year	Factor	Value
2024	1.000000	2384.0
2023	1.010000	2366.3
2022	1.060000	2248.1
2021	1.260000	1892.5
2020	1.290000	1847.4
2019	1.300000	1839.7
2018	1.350000	1762.1
2017	1.390000	1720.3
2016	1.400000	1706.2
2015	1.380000	1727.0
2014	1.400000	1698.5
2013	1.410000	1686.2
2012	1.430000	1671.2
2011	1.480000	1607.7
2010	1.510000	1577.2
2009	1.470000	1621.4
2008	1.570000	1520.5
2007	1.610000	1481.8
2006	1.700000	1404.3
2005	1.770000	1343.7
2004	1.900000	1257.1
2003	1.930000	1237.5
2002	1.950000	1219.6
2001	1.960000	1216.3
2000	2.010000	1188.7
1999	2.020000	1181.6
1998	2.020000	1180.8
1997	2.030000	1172.9
1996	2.060000	1157.5
1995	2.090000	1140.5
1994	2.160000	1102.0
1993	2.220000	1073.9
1992	2.260000	1054.2
1991	2.290000	1040.4
1990	2.340000	1018.2
1989	2.400000	991.5
1988	2.530000	943.9
1987	2.630000	906.5
1986	2.670000	894.0
1985	2.680000	888.4

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

---

1984	2.7300000	874.6
1983	2.8000000	851.4
1982	2.8600000	834.0
1981	3.0000000	794.7
1980	3.3300000	716.8
1979	3.6800000	648.6
1978	4.0200000	592.9
1977	4.3300000	551.0
1976	4.5400000	524.6
1975	4.8000000	496.2
1974	5.3700000	443.6
1973	6.1900000	385.2
1972	6.3900000	373.2
1971	6.6400000	358.9
1970	7.0400000	338.6

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

H

Medical-Dental

Year	Factor	Value
2024	1.0000000	2069.3
2023	1.0100000	2050.7
2022	1.0800000	1924.4
2021	1.2600000	1648.8
2020	1.2900000	1606.9
2019	1.3000000	1586.1
2018	1.3600000	1519.9
2017	1.4000000	1473.0
2016	1.4100000	1463.7
2015	1.4000000	1475.2
2014	1.4300000	1446.0
2013	1.4400000	1434.0
2012	1.4600000	1418.9
2011	1.5200000	1363.0
2010	1.5500000	1333.8
2009	1.5200000	1360.2
2008	1.6100000	1281.9
2007	1.6600000	1246.1
2006	1.7700000	1169.6
2005	1.8500000	1118.4
2004	1.9700000	1051.1
2003	2.0000000	1032.2
2002	2.0300000	1019.5
2001	2.0400000	1014.3
2000	2.0900000	991.6
1999	2.1000000	983.5
1998	2.1000000	983.2
1997	2.1200000	974.4
1996	2.1600000	960.2
1995	2.1900000	944.0
1994	2.2800000	908.8
1993	2.3400000	883.1
1992	2.3900000	866.8
1991	2.4200000	855.4
1990	2.4700000	836.6
1989	2.5400000	813.4
1988	2.6800000	770.7
1987	2.8100000	737.1
1986	2.8600000	723.7
1985	2.9000000	713.2

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

---

1984	2.9500000	700.5
1983	3.0400000	680.0
1982	3.1100000	665.7
1981	3.2600000	635.0
1980	3.5800000	578.1
1979	3.9300000	526.3
1978	4.3000000	481.2
1977	4.6100000	448.5
1976	4.8500000	427.1
1975	5.1100000	404.8
1974	5.6500000	366.2
1973	6.4900000	319.0
1972	6.7600000	306.3
1971	7.0200000	294.6
1970	7.5100000	275.7



# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

L

Laundry

Year	Factor	Value
2024	1.000000	1947.0
2023	1.000000	1939.4
2022	1.060000	1843.5
2021	1.270000	1527.5
2020	1.300000	1492.1
2019	1.310000	1484.5
2018	1.380000	1414.0
2017	1.420000	1374.7
2016	1.430000	1365.4
2015	1.410000	1379.8
2014	1.440000	1352.7
2013	1.450000	1340.8
2012	1.470000	1327.9
2011	1.530000	1274.5
2010	1.560000	1248.3
2009	1.510000	1285.8
2008	1.630000	1196.6
2007	1.680000	1161.7
2006	1.740000	1118.0
2005	1.820000	1070.0
2004	1.960000	991.8
2003	2.030000	957.3
2002	2.070000	940.0
2001	2.080000	934.9
2000	2.100000	927.1
1999	2.140000	909.9
1998	2.140000	908.4
1997	2.160000	901.3
1996	2.220000	877.1
1995	2.230000	873.5
1994	2.310000	843.0
1993	2.370000	820.9
1992	2.420000	805.7
1991	2.440000	797.4
1990	2.490000	781.2
1989	2.560000	760.2
1988	2.700000	721.7
1987	2.810000	693.2
1986	2.850000	682.9
1985	2.880000	677.0

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

---

1984	2.9200000	667.1
1983	3.0000000	648.3
1982	3.0500000	637.4
1981	3.2000000	609.0
1980	3.5200000	553.0
1979	3.8600000	503.8
1978	4.2100000	462.6
1977	4.5100000	431.6
1976	4.7400000	411.0
1975	5.6200000	346.7
1974	5.6200000	346.7
1973	6.1400000	317.2
1972	6.7700000	287.6
1971	7.0700000	275.2
1970	7.4100000	262.7

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

## M

### Hotel-Motel

Year	Factor	Value
2024	1.000000	1942.8
2023	1.010000	1930.4
2022	1.090000	1783.4
2021	1.240000	1563.6
2020	1.280000	1518.3
2019	1.300000	1494.8
2018	1.360000	1433.0
2017	1.400000	1384.4
2016	1.410000	1381.1
2015	1.410000	1382.6
2014	1.440000	1353.6
2012	1.480000	1313.1
2011	1.530000	1271.0
2010	1.560000	1248.1
2009	1.540000	1261.9
2008	1.620000	1200.4
2007	1.660000	1170.1
2006	1.750000	1108.9
2005	1.820000	1064.7
2004	1.930000	1009.1
2003	1.960000	992.0
2002	1.980000	981.9
2001	1.990000	974.7
2000	2.040000	954.2
1999	2.060000	943.7
1998	2.060000	941.7
1997	2.090000	931.5
1996	2.120000	915.1
1995	2.160000	899.4
1994	2.230000	869.8
1993	2.310000	842.0
1992	2.360000	822.7
1991	2.400000	807.9
1990	2.460000	788.5
1989	2.540000	764.8
1988	2.670000	726.4
1987	2.790000	697.5
1986	2.840000	683.9
1985	2.890000	671.6
1984	2.950000	658.6

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

---

1983	3.0400000	640.0
1982	3.1000000	626.0
1981	3.2500000	597.7
1980	3.5700000	543.6
1979	3.8900000	498.9
1978	4.2600000	456.3
1977	4.5900000	423.7
1976	4.8200000	403.4
1975	5.1000000	381.2
1974	5.6100000	346.6
1973	6.3200000	307.6
1972	6.5900000	295.0
1971	6.7600000	287.6
1970	7.0600000	275.1

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

## O Office

Year	Factor	Value
2023	0.000000	1727.9
2023	1.000000	1716.3
2022	1.070000	1600.5
2021	1.230000	1391.9
2020	1.260000	1358.7
2019	1.280000	1340.6
2018	1.330000	1289.3
2017	1.370000	1252.4
2016	1.370000	1252.5
2015	1.370000	1252.5
2014	1.400000	1228.2
2013	1.400000	1222.6
2012	1.420000	1211.4
2011	1.460000	1171.6
2010	1.490000	1152.4
2009	1.470000	1170.4
2008	1.550000	1109.1
2007	1.580000	1084.9
2006	1.660000	1036.7
2005	1.730000	994.3
2004	1.820000	944.4
2003	1.850000	928.4
2002	1.860000	920.5
2001	1.870000	918.7
2000	1.910000	900.5
1999	1.920000	894.0
1998	1.920000	894.2
1997	1.930000	887.1
1996	1.960000	876.8
1995	1.990000	863.1
1994	2.050000	838.6
1993	2.100000	818.1
1992	2.130000	805.9
1991	2.150000	798.7
1990	2.180000	787.1
1989	2.230000	768.3
1988	2.340000	732.6
1987	2.440000	703.8
1986	2.480000	691.8
1985	2.510000	683.4

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

---

1984	2.5500000	674.3
1983	2.6200000	655.1
1982	2.6800000	641.4
1981	2.7800000	617.0
1980	3.0300000	565.8
1979	3.2800000	523.4
1978	3.5600000	482.6
1977	3.7800000	453.5
1976	3.9300000	436.2
1975	4.1600000	412.7
1974	4.5900000	373.9
1973	5.2400000	327.5
1972	5.4600000	314.6
1971	5.6000000	306.5
1970	5.8800000	291.7

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

## R

### Restaurant

Year	Factor	Value
2024	1.000000	1850.7
2023	1.010000	1835.9
2022	1.080000	1707.0
2021	1.250000	1484.3
2020	1.280000	1442.8
2019	1.300000	1421.7
2018	1.360000	1361.2
2017	1.410000	1314.3
2016	1.410000	1309.2
2015	1.410000	1313.4
2014	1.440000	1284.2
2013	1.460000	1267.8
2012	1.480000	1247.1
2011	1.540000	1205.2
2010	1.560000	1183.4
2009	1.540000	1202.2
2008	1.620000	1139.4
2007	1.670000	1108.0
2006	1.770000	1045.3
2005	1.840000	1003.8
2004	1.960000	946.0
2003	1.990000	929.0
2002	2.010000	918.8
2001	2.030000	912.5
2000	2.070000	892.6
1999	2.100000	882.7
1998	2.100000	881.5
1997	2.120000	871.8
1996	2.160000	855.5
1995	2.200000	840.8
1994	2.280000	812.8
1993	2.350000	786.7
1992	2.410000	769.0
1991	2.450000	755.2
1990	2.510000	736.2
1989	2.590000	713.6
1988	2.730000	677.0
1987	2.850000	650.5
1986	2.900000	638.0
1985	2.960000	625.7

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

---

1984	3.0200000	613.4
1983	3.1100000	595.9
1982	3.1800000	582.6
1981	3.3400000	554.9
1980	3.6800000	503.3
1979	4.0200000	460.6
1978	4.4000000	420.8
1977	4.7400000	390.1
1976	5.0000000	370.4
1975	5.3100000	348.3
1974	5.8800000	314.9
1973	6.7700000	273.4
1972	7.0200000	263.5
1971	7.1900000	257.4
1970	7.5000000	246.9



# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

## S Store

Year	Factor	Value
2024	1.0000000	2135.2
2023	0.9900000	2156.1
2022	1.0500000	2029.5
2021	1.2500000	1711.3
2020	1.2900000	1649.9
2019	1.3000000	1642.0
2018	1.3600000	1565.0
2017	1.4100000	1511.0
2016	1.4200000	1503.7
2015	1.4100000	1514.7
2014	1.4400000	1480.4
2013	1.4600000	1464.0
2012	1.4800000	1445.2
2011	1.5300000	1394.0
2010	1.5600000	1367.0
2009	1.5300000	1399.0
2008	1.6200000	1319.7
2007	1.6500000	1290.6
2006	1.7400000	1230.5
2005	1.8100000	1181.8
2004	1.9300000	1105.4
2003	1.9700000	1085.3
2002	1.9900000	1071.4
2001	2.0000000	1067.1
2000	2.0400000	1047.7
1999	2.0600000	1037.0
1998	2.0600000	1039.0
1997	2.0700000	1031.8
1996	2.1100000	1012.7
1995	2.1300000	1000.6
1994	2.2000000	970.9
1993	2.2800000	937.5
1992	2.3400000	914.3
1991	2.3700000	899.7
1990	2.4200000	884.1
1989	2.4800000	861.6
1988	2.6100000	819.2
1987	2.7200000	786.0
1986	2.7700000	771.9
1985	2.8000000	762.9

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2024

---

1984	2.8300000	753.3
1983	2.9300000	728.9
1982	3.0000000	711.3
1981	3.1200000	683.5
1980	3.4100000	626.3
1979	3.6800000	579.6
1978	4.0300000	530.0
1977	4.3500000	490.4
1976	4.5800000	465.8
1975	4.9000000	436.1
1974	5.3100000	402.1
1973	6.1200000	348.9
1972	6.3700000	335.3
1971	6.5400000	326.6
1970	6.8700000	310.8

## Typical Equipment Service Life

Description	Service Life
A/C & Heating Equipment	10
A/C & Heating Service	8
Abrasive Products Manufacturing	15
Accounting & Bookkeeping	8
Adhesives & Sealants Manufacturing	12
Advertising - Outdoor - Bill Boards	30
Advertising Agencies	8
Advertising Photography	8
Aerospace Industry <i>mfg</i>	8
Agriculture, Machinery and Equipment	10
Air & Gas Compressor Manufacturing	10
Air Cargo Handling Companion	8
Aircraft	6
Aircraft - Commercial	15
Aircraft Engine & Part Manufacturing	10
Aircraft Part & Equipment, NEC	10
Aircraft, except commercial	5
Aircraft-Private	5
Airport Ramp Equipment	15
Airports, Terminals & Service	8
Alkali & Chlorine Manufacturing	10
Ambulance Service	8
Amusement & Recreation Miscellaneous	10
Amusement Parks	10
Amusement Parks	10
Animal Breeders	7
Animal Feed Manufacturing	15
Animal Specialty Service NEC	10
Animal, Cattle, breeding or dairy	7
Apartments	8
Apparel and Fabricated Textile <i>mfg</i>	8
Appliances - Retail Household	8
Architectural/Drafting Service	8
Armature Rewinding Shops	8
Asbestos Products	15

<b>Description</b>	<b>Service Life</b>
Asphalt Felts & Coatings Manufacturing	12
Asphalt Paving Manufacturing	12
Attorneys, Legal Services	8
Auto & Other Motor Vehicle	5
Auto Dealer - NEC	8
Auto Dealer - New & Used	8
Auto Dealer - Used	8
Auto Glass	10
Auto Paint & Body	10
Auto Parking	10
Auto Parts New - Wholesale	8
Auto Parts Used - Wholesale	8
Auto Repair - Brake/Muffler	10
Auto Repair - General	10
Auto Repair - NEC	10
Auto Services Except Repair and Car Washes	8
Auto Supply Stores - Retail	8
Auto Transmission Shops	10
Automobiles, including taxi	5
Automotive Repair Shops	10
Bakeries and Confectionery Production	12
Bakery - Retail Bake & Sell	8
Bank, Financial Institute	8
Bar	8
Barber and Beauty Shops	8
Barber Shops	8
Beauty, Hair Styling Salon	8
Beer Manufacturing	12
Beverages - Beer/Ale Wholesale	8
Beverages - Wine/Distilled	8
Bicycle Shop	8
Blinds Shades Drapes Hardware	8
Boat Dealers	8
Boats Building & Repairing	12
Bookbinding	12
Books Periodicals Newspaper	8
Bookstores - New	8
Bookstores - Used	8
Bottled Gas Sales	8

Description	Service Life
Bowling Alleys	10
Bread and Other Bakery Products	10
Brewery Equipment <i>mfg</i>	12
Brick Manufacturing	12
Brick, Sand & Gravel	8
Brooms and Brushes	10
Burial Caskets	10
Bus - School	8
Bus Charter - Not Local	8
Bus Charter Service Local	8
Bus Terminal & Service	8
Buses	8
Business & Computer Form	10
Business Services - Miscellaneous	8
Business Type Unknown	8
Cabinet Shops, Manufacturing	8
Cable TV	6
Camera Stores - Retail	8
Camera/Photo Supply - Wholesale	8
Candy & Nut Stores	8
Candy Manufacturing	20
Canned Fruits, Vegetables, Preserve Jams & Jellies	12
Canneries and Frozen Food Production	12
Car Wash	10
Carbon Black Manufacturing	12
Cardboard Box Manufacturing	10
Cardboard Drum, Tubes, Cans and Similar Products	10
Carpet & Upholstery Cleaner	10
Cement Manufacturing	20
Cemetery	8
Cereal Manufacturing	15
Charitable Organizations Exempt Only	8
Check Cashing Service	8
Chemical & Allied Products Wholesale Distribution	11
Chemical and Allied Production	11
Chemical and Fertilizer Mineral Mining	12
Chemicals Agriculture Miscellaneous	8
Chemicals Manufacturing, Miscellaneous	12
Clay Products <i>mfg</i>	15

Description	Service Life
Clay Products, Structural	12
Clinics - General Medical	8
Clocks and Watches Manufacturing	12
Clocks, watches <i>mfg</i>	12
Clothing - Wholesale	8
Clothing Children/Infant	8
Clothing Family	8
Clothing Manufacturer	8
Clothing Mens & Boys	8
Clothing Miscellaneous (Western, etc.)	8
Clothing Womens	8
Clothing Womens Accessory	8
Clubs - Civic - Social - Assoc.	8
Clubs - Private Sports	10
Clubs - Professional Sports	10
Coating, Engraving, and Allied Service, NEC	10
Coffee Manufacturing	10
Cold Storage and ice making equipment	20
Cold Storage Warehousing	10
Collection Agencies	8
Commercial Aircraft	8
Commercial Equipment, NEC	8
Commercial Fishing- excluding boats	4
Commercial Laundry Equipment	8
Commercial Physical and Biological Research	12
Commercial Printing	10
Commercial Printing, Miscellaneous	10
Communication Equipment	8
Communication Services NEC	6
Computer & Software Stores	8
Computer Design, NEC	5
Computer Equipment	5
Computer Equipment	8
Computer Maintenance & Repair	5
Computer Manufacturing	8
Computer Programming Service	5
Computer Related Services, NEC	8
Computer Rental & Leasing	8
Computers & Software	8

<b>Description</b>	<b>Service Life</b>
Concrete Batch Plants	20
Concrete Block and Brick	20
Concrete Products Manufacturing	20
Confectionery - Wholesale	12
Construction - Bridges, Tunnel and Elevated Highways	15
Construction - Commercial	12
Construction - general	12
Construction - Highway and Street	15
Construction - Water, Sewer	15
Construction Machinery & Equipment	10
Construction Materials NEC	8
Construction Residential	12
Contractor - Miscellaneous	12
Contractor Concrete Work	12
Contractor Glass and Glaze	12
Contractor Roofing-Siding Sheet Metal	12
Contractor Steel Erection	15
Contractors - Electrical	12
Contractors - Masonry	12
Contractors - Plumbing, Heating, Air Conditioning	12
Contractors Carpentry Work	12
Contractors Drywall - Insulation	12
Contractors Floor Laying	12
Contractors Paint and Paper Hanging	12
Convenience Store	8
Conveying Equipment Manufacturing	10
Cookies and Crackers	10
Correctional Institutions	8
Cosmetics & Toilet Preparation	10
Costume Jewelry	10
Courier Service - Air	15
Courier Service Except by Air	8
Credit Reporting Service	8
Credit Union	8
Crude Petroleum & Natural Gas	8
Crushed and Broken Granite	12
Crushed and Broken Limestone	12
Crushed and Broken Unclassified	12
Current - Carrying Wire Devices	8

Description	Service Life
Cutting Tools, Etc. Manufacturing	10
Dairy Products Except Dried or Canned	12
Dairy Products <i>mfg</i>	12
Dance Halls - Studios - School	10
Data Processing Services	5
Daycare Center	8
Deep Sea Transportation	20
Dentist	8
Department Stores - Retail	8
Dimensions Stone - Rough Blocks and Slabs	12
Direct Mail Advertising Service	8
Direct Selling Establishment	8
Discount Store - Retail	8
Disposable Diaper Manufacturing	15
Distilling - <i>mfg</i>	12
Doctor - Chiropractor	8
Doctor - Optometrist	8
Doctor - Podiatrist	8
Doctor Offices and Clinics	8
Drapery & Upholstery Stores	8
Drilling Rigs - Oil & Gas	14
Drinking Places - Alcoholic Beverages NEC	8
Drug Manufacturing	10
Drug Stores Retail	8
Drugs - Wholesale	8
Dry Cleaner - Pickup Station	10
Dry Cleaning - Full Plants	10
Durable Goods, NEC	8
Electric Box & Conduit Manufacturing	10
Electric Lamp Bulbs and Tubes	8
Electric Machinery & Equipment, NEC	8
Electric Meter Manufacturing	5
Electric Power Generation	50
Electrical Appliances	12
Electrical Equipment & Supplies Wholesale	12
Electrical Equipment <i>mfg</i>	12
Electrical Transmission & Distribution Facilities	30
Electrical Utilities Hydraulic Production	50
Electromedical Equipment	10



Description	Service Life
Electronic Equipment <i>mfg</i>	8
Electronic Parts & Equipment NEC	12
Electroplating, Plating, Etc.	10
Employment Agency	8
Engine Internal Combustion	10
Engineering Services	8
Envelope Manufacturing	15
Environmental Controls	5
Equip Mounted on Vehicles	8
Equipment Professional NEC	8
Equipment Rental, NEC	8
Excavation Work	12
Excluding finishing and dyeing	14
Exploration, Drilling, and Production	14
Exterminator, Pest Control	8
Fabric products including finishing and dyeing <i>mfg</i>	12
Fabric Stores - Retail	8
Fabricated Metal Products <i>mfg</i>	12
Fabricated Textile Product	8
Fabrics Including Finishing & Dyeing	12
Farm and Ranch	8
Farm Equipment Sales	8
Farm Machinery and Equipment	10
Farm/Ranch Supplies	8
Farms - Dairy	7
Farms - General	10
Fertilizer Manufacturing	8
Fertilizer Mixing	8
Fish and Seafood	12
Fishing Equipment - Excluding Boats & Barges	4
Floor Covering Stores	8
Florists - Retail	8
Florists Supplies	8
Fluid Meter Manufacturing	10
Fluid Power Pump & Motor Manufacturing	10
Food Preparations - Miscellaneous	10
Food Product Machinery Manufacturing	10
Footwear	11
Footwear Wholesale	8

Description	Service Life
Forest Products	10
Forklift Manufacturing	10
Freight & Cargo Shipping Agent	8
Fruits and Vegetable	12
Fuel Dealers NEC	8
Fuel Oil Dealers	8
Funeral Home	8
Fur Processing	11
Fur Processing <i>mfg</i>	11
Furniture	8
Furniture & Fixtures NEC	8
Furniture Stores - Retail	8
Game Rooms	5
Gas Utilities, Distribution	35
Gaskets Packing & Sealing	12
Gasoline Service Station	8
General Con-Nonres Buildings, Other than Industrial Buildings and Warehouses	12
General Purpose Trucks, Light	5
Gift/Novelty Stores - Retail	8
Glass and glass products <i>mfg</i>	14
Glass Container Manufacturing	10
Glass Pressed & Blown NEC	10
Glass Products, Made of Purchased Glass	14
Government - Foreign Consulates	8
Government - General	8
Grain Elevators	15
Grass Farms	5
Greeting Card Publishing	10
Groceries & Related Products, NEC	12
Groceries, General Line	12
Grocery Store	8
Gypsum Board Manufacturing	15
Gypsum Products <i>mfg</i>	15
Handtool <i>mfg</i>	10
Hardware - Wholesale	8
Hardware Stores - Retail	8
Hardware, NEC	10
Hat Manufacturing	8
Health & Allied Services	8

Description	Service Life
Health Food Stores Retail	8
Health Practitioner, Miscellaneous	8
Heating & A/C Equipment & Supply	8
Heating Equipment Manufacturing, Exclude Electric & Warm Air	10
Heavy	8
Heavy Construction	15
Heavy Equipment - Wholesale	8
Help Supply Service	8
Hobby Shop, and Arts and Crafts	8
Home Furnishings	8
Home Furnishings - Miscellaneous	8
Home Supply Store - Retail	8
Hospital General	8
Hospital Psychiatric	8
Hotel	8
Hotels and motels equipment and furnishings	8
Household Furniture - Manufacturing	8
Hydraulic Cement Including Portland, Natural, Masonry and Pozzolana Cements	12
Ice - Manufactured	10
Ice Cream & Frozen Dessert	12
Income Tax Service	8
Industrial Gas Manufacturing	10
Industrial Inorganic Chemical, NEC	10
Industrial Instrument Manufacturing	5
Industrial Machinery & Equipment Dist. NEC	8
Industrial Machinery & Equipment, NEC	10
Industrial Machinery & Equipment, NEC	12
Industrial Organic Chemical, NEC	8
Industrial Supplies, NEC	8
Industrial Valve Manufacturing	10
Insurance Agents	8
Inventory Only	
Iron & Steel Forging Manufacturing	10
Janitorial & Cleaning Service	8
Jewelers' Materials	12
Jewelry - Costume Retail	8
Jewelry - Manufacturing	12
Jewelry - Wholesale	8
Jewelry Products <i>mfg</i>	12

Description	Service Life
Jewelry Stores - Retail	8
Kidney Dialysis Centers	8
Knitwear & Products	9
Knitwear and products <i>mfg</i>	10
Labor Unions	8
Laboratories - Testing	12
Laboratories Dental	8
Laboratories Medical	8
Land Subdividers	8
Laundry equipment	10
Lawn & Garden Equipment	10
Lawn and Garden Services	5
Leather goods <i>mfg</i>	11
Leather Goods, Miscellaneous	11
Libraries	8
Light Fixture Manufacturing	8
Lighting Equipment, NEC	8
Linen Supply	10
Liquor Store	8
Livestock	10
Local Trucking & Storage	8
Local Trucking W/O Storage	8
Locomotive Repair	12
Logging	5
Logging <i>mfg</i>	6
Luggage & Leather Goods	8
Lumber - Build Supply Wholesale	8
Lumber & Building Materials	8
Lumber, wood products and furniture <i>mfg</i>	10
M&E &/or F&F Only	8
Machine Tool - Metal Cutting Manufacturing	10
Machinery and Equipment	14
Machinery Manufacturing NEC	12
Mail Order and Catalog Houses	8
Management Services	8
Manufactured Gas Production	30
Manufactured Gas Production	30
Marinas	15
Marine Cargo Handling	15

Description	Service Life
Marketing	15
Meat & Meat Products Wholesale	12
Meat and Fish Markets	8
Meat Packing <i>mfg</i>	12
Meat Packing Plants	12
Meat Processing	12
Medical & Hospital Equipment	8
Medical & Surgical Instrument	10
Membership Organizations Miscellaneous	8
Metal Can Manufacturing	10
Metal Doors, Sash, Frames	12
Metal Drum, Pail Manufacturing	10
Metal Heat Treating	14
Metal Processing - Manufacturing	20
Metal Products Fab, NEC	10
Metal Stampings	10
Metal Tool - Metal Forming Manufacturing	10
Metal Working Machinery, NEC	12
Metals Service Centers	8
Metalworking machinery <i>mfg</i>	12
Milk Processing	12
Minerals & Earths, Ground or Otherwise Treated	15
Mining and quarrying	12
Miscellaneous General Merchandise Stores	8
Miscellaneous Manufacturing Industrial, NEC	15
Miscellaneous Structural Metal Fab	12
Miscellaneous Wire Products Fab	10
Mobile Home Dealers	8
Mobile Home Park Operators	8
Mortgage Company	8
Motel	8
Motion Picture and Television production	8
Motor & Generator Manufacturing	10
Motor Transport, Freight	8
Motor Transport, passenger	8
Motor vehicle and parts <i>mfg</i>	12
Motor Vehicle Manufacturing or Assembly	12
Motor Vehicle Park Manufacturing	12
Motorcycle Dealer	8

Description	Service Life
Movie & Tape Distribution	8
Movie & Video Production	8
Museum & Art Galleries	8
Musical Instrument Stores	8
Natural Gas Production	15
Natural Gas Production	15
Natural Gas Transmission	35
Navigation Equipment Manufacturing	5
Network Equipment	6
News Syndicates	8
Newspaper Publishing	10
Newsstand & Magazine Store	8
Nightclub	8
Nonclassifiable Business	8
Nonclassifiable Establishment	8
Nondurable Goods NEC	8
Nonferrous Forging Manufacturing	10
Nonferrous Foundries, Exclude Cooper & Aluminum	14
Nonferrous Metal Recovery	14
Nonferrous Metal Roll, Etc. Exclude Cooper & Aluminum	14
Nuclear Power	30
Nuclear Production	30
Nurseries - Retail	8
Nursery Stock, Growing of	10
Nursing Home Intermediate Care	8
Nursing Home Skilled Care	8
Nuts, Bolts, Etc. Manufacturing	10
Office - General	8
Office Equipment	8
Office Furniture	8
Office Supply Store - Retail	8
Oil & Gas Field Exploration Service	12
Oil & Gas Field Machinery & Equipment	10
Oil & Gas Field Service, NEC	12
Ophthalmic Goods	10
Ophthalmic Goods	8
Optical Goods Stores	8
Optical Lenses	12
Optical lenses and instrument <i>mfg</i>	12

Description	Service Life
Overhead Crane Manufacturing	10
Packaging Machinery Manufacturing	10
Packing and Crating	8
Pagers	4
Paint Stores, Glass and Wallpaper Stores	8
Paints and Allied Products	11
Paints and varnishes <i>mfg</i>	11
Paints, Varnish & Supplies	8
Paper & Paper Products	8
Paper and pulp products <i>mfg</i>	15
Paper Finishing	12
Paper finishing and converting <i>mfg</i>	12
Paper Mills	10
Paper Products	15
Pawn Shop	8
Personal Credit Institutions	8
Personal Property Not Used for Production of Income	8
Personal Service - Miscellaneous	8
Petroleum and Coal Miscellaneous	12
Petroleum and Natural Gas Field Services	12
Petroleum Products Bulk Terminals	15
Petroleum Products NEC	15
Petroleum Refining	15
Petroleum refining <i>mfg</i>	15
Pharmacy - Retail	8
Photo & Portrait Studios	8
Photo Finishing Labs	5
Photocopying Service	8
Photographic Equipment/Supply	10
Physical Fitness Facilities	8
Piece Goods & Notions	8
Pigment Manufacturing	10
Pipe & Pipe Fittings Fab	10
Pipeline transportation	20
Pipelines	20
Pipelines and Related Storage	20
Pipelines, NEC	20
Plastic & Synthetic Resin Manufacturing	10
Plastic Bottle Manufacturing	11

Description	Service Life
Plastic Film & Sheet Manufacturing	11
Plastic Pipe Manufacturing	11
Plastic Products, Miscellaneous	11
Plastic Resin Compounding	11
Plastic Shapes Manufacturing	11
Plastics - Wholesale	11
Plastics <i>mfg</i>	11
Plate Work Fab	12
Plumbing Supplies Wholesale	8
portable	6
Postal Service - Private	8
Pottery Products, Miscellaneous	12
Poultry & Eggs NEC	10
Poultry and Poultry Products	12
Power Laundries	10
Prefab Metal Building Manufacturing	12
Prefab Wood Building Manufacturing	8
Primary metal production, ferrous <i>mfg</i>	20
Primary metal production, non-ferrous <i>mfg</i>	14
Printing - Book	10
Printing and Publishing <i>mfg</i>	10
Printing Ink Manufacturing	12
Produce Market	8
Professional and scientific instruments	12
Professional Organizations	8
Public Golf Courses	10
Public Scales	8
Publishing - Periodicals	10
Pulp Mills	10
Pump & Pumping Equipment Manufacturing	10
Race Track	10
Radio and Television Broadcasting	6
Radio and Television Equipment <i>mfg</i>	10
Radio Broadcast Station	6
Radio Communications, NEC	6
Radio, TV, Electric Stores	8
Radiophone Communications	5
Railroad Cars	12
Railroad Cars	12



Description	Service Life
Railroad Switching	12
Railroad Transportation Equipment <i>mfg</i>	12
Real Estate Agents	8
Record & Tape Stores	8
Recreation and Amusement	10
Recreational Vehicle Dealer	8
Refined Products Pipeline	20
Refrigeration Equipment & Supply	20
Refrigerator Warehouse & Storage	10
Refuse Systems	10
Religious Organizations Taxable	8
Rental - Auto	5
Rental - Heavy Construction Equipment	12
Rental - Medical Equipment	8
Rental - Trailer	8
Rental - Truck	8
Rental of Railroad Cars	8
Repair - Electrical	8
Repair - Furniture & Reupholstery	8
Repair - Shoe Shop	8
Repair - TV & Radio	8
Repair Jewelry/Watch/Clock	8
Repair Service, NEC	8
Research Scientific Corporation Exempt Only	12
Restaurants	8
Restaurants - Cafe/Diner	8
Restaurants - Cafeterias	8
Restaurants - Fast Food	8
Restaurants - NEC	8
Restaurants - Theme	8
Retail - furniture and fixtures	8
Retail Stores Miscellaneous	8
Rice Milling	15
Roofing, Siding, Insulation Materials	8
Rubber Products	14
Rubber products <i>mfg</i>	14
Rubber Products, NEC	14
Sand and Gravel Pits	12
Savings Institution	8

<b>Description</b>	<b>Service Life</b>
Saw Mills & Planning Mills, General	8
Sawmills <i>mfg</i>	10
School - Bus & Secretarial	8
School - Educational NEC	8
School - Trade/Vocational	8
Schools - Data Processing	8
Schools Elementary/Second	8
Scrap Metal Reclamation	8
Screw Machine Products	10
Secretarial/Business Service	8
Securities Broker	8
Security & Private Investigator	8
Security System - Burglary & Fire	8
Service Establishment Equipment	8
Sheet Metal Fab	12
Ship and boat building <i>mfg</i>	12
Ship Building & Repairing	10
Shoes Athletic	8
Shoes Family	8
Shoes Men	8
Shoes Western Boots	8
Shoes Women	8
Signs & Advertising Special	10
Soap & Detergent Manufacturing	10
Social Service Individual/Family	8
Soft Drink Manufacturing	12
Soft drinks bottled or canned <i>mfg</i>	12
Space Research & Technology	8
Special Industrial Machinery, NEC	10
Special Vehicle Inventory	8
Special Warehouse & Storage	10
Specialty Cleaners Manufacturing	10
Sporting and Athletic Good	10
Sporting Goods Store	8
Sporting/Recreational Camp	8
Sporting/Recreational Goods	8
Stationary Supplies	8
Steam Power	30
Steam Production	30

Description	Service Life
Steam Production for distribution	30
Steam Production for Distribution	30
Steel - Cold Finishing	20
Steel Foundries, Miscellaneous	20
Steel Pipe & Tube Manufacturing	20
Steel Springs, Except Wire	10
Steel Works, Blast Furniture, Rolling Mills	20
Stereo & Television Centers	8
Stone & Stone Products - Cutting & Finishing Granite, Marble, Slate, Ftc.	15
Stone Products <i>mfg</i>	15
Structural Metal Fab	12
Sugar products <i>mfg</i>	20
Supermarket	8
Surveying Services	8
Switchgear Manufacturing	10
Synthetic Rubber Manufacturing	10
Taxicab Service	8
Telegraph services	6
Telephone Communications	6
Telephone services	6
Telex & Message Communication	6
Terminal Facilities	8
Textile Goods Excluding Finishing & Dyeing	14
Theater - Except Motion Pictures	10
Theater equipment	10
Theatre - Indoor	10
Theatre - Outdoor	10
Tire Retreading and Repair	10
Tire Store - Retail	8
Tires and Tubes	8
Title company	8
Tobacco & Pipe Shops	8
Tobacco and Tobacco Products	8
Tobacco Products	15
Tobacco products <i>mfg</i>	15
Toy Store	8
Toys/Hobby Goods & Supplies	8
Tractor Units	8
Trailer Parks and Campsite	8

Description	Service Life
Trailers and Trailer mounted containers	8
Transmission and Distribution	30
Transmission Equipment	10
Transportation Equipment & Supply	8
Transportation Equipment, NEC	12
Transportation Service, NEC	8
Travel Agency	8
Travel Trailer	10
Truck and Bus Bodies	12
Truck Trailer Manufacturing	12
Trucking, Except Local	8
Turbine Steam, Gas and Hydraulic Turbines	10
TV Broadcast Station	6
Typesetting	10
Unique Business Type	8
Used Merchandise (furniture, etc.)	8
Valves & Pipe Fittings, NEC	10
Variety Store - Retail	8
Vegetable Oil Products	20
Vegetable oils <i>mfg</i>	20
Vehicle(s) Only	5
Vending Machines	6
Vessels - Fishing Boats	10
Vessels - Local Water	20
Vessels, Push, Tug, Tow	15
Veterinarians - Pets	8
Video Tape Rentals & Sales	10
Warehouse - General	10
Washaterias	8
Water Supply	20
Water Transport/Freight, NEC	15
Water Transportation domestic	20
Water Transportation foreign	20
Water Transportation Service	15
Water utilities	20
Water Well Drilling	12
Welding Repair & Service	8
Wire Spring Manufacturing	10
Wiredrawing, Nails & Spikes Manufacturing	20

<b>Description</b>	<b>Service Life</b>
Wood Office & Store Fixture	8
Wood Pallets and Skids	8
Wood Preserving	8
Wood Products NEC	8
Woodworking Machinery Manufacturing	10
Wrecking and Demolition Work	12
Writing Tablet Manufacturing	15





---

**Percent Good Tables for Computer Equipment**

Age	2	5
CAMA Code	92	95
0	0.68	1
1	0.44	0.75
2	0.28	0.55
3	0.1	0.4
4	0.05	0.25
5	0.02	0.15
6		0.1
7		0.05
8		0.02