

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

A

Average For All

Year	Factor	Value
2023	1.0000000	2244.2
2022	1.0600000	2121.1
2021	1.2700000	1773.4
2020	1.3000000	1729.4
2019	1.3100000	1716.2
2018	1.3700000	1638.2
2017	1.4100000	1593.7
2016	1.4200000	1582.3
2015	1.4000000	1598.1
2014	1.4300000	1566.9
2013	1.4500000	1552.8
2012	1.4600000	1536.5
2011	1.5200000	1476.7
2010	1.5500000	1446.5
2009	1.5100000	1487.2
2008	1.6100000	1393.0
2007	1.6600000	1353.8
2006	1.7600000	1274.8
2005	1.8400000	1218.0
2004	1.9800000	1133.2
2003	2.0200000	1113.1
2002	2.0500000	1096.4
2001	2.0500000	1094.5
2000	2.1000000	1069.9
1999	2.1100000	1062.3
1998	2.1100000	1061.8
1997	2.1300000	1052.7
1996	2.1700000	1036.0
1995	2.2000000	1020.4
1994	2.2800000	985.0
1993	2.3400000	958.0
1992	2.3900000	939.8
1991	2.4200000	928.5
1990	2.4700000	910.2
1989	2.5300000	886.5
1988	2.6700000	841.4
1987	2.7800000	806.9
1986	2.8200000	795.4
1985	2.8500000	787.9

# Inventory Index Factors

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Index values as published by Marshall Swift Valuation Services 01/2023

1984	2.8900000	776.4
1983	2.9700000	755.8
1982	3.0200000	742.4
1981	3.1600000	709.2
1980	3.4900000	642.8
1979	3.8400000	584.4
1978	4.2000000	534.7
1977	4.5100000	497.1
1976	4.7500000	472.1
1975	5.0500000	444.3
1974	5.6300000	398.4
1973	6.5200000	344.1
1972	6.7600000	332.1
1971	6.9800000	321.3
1970	7.4000000	303.3

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

**B**

**Bank**

Year	Factor	Value
2023	1.0000000	1642.4
2022	1.0600000	1548.1
2021	1.2500000	1314.0
2020	1.2900000	1270.0
2019	1.3000000	1262.1
2018	1.3600000	1208.0
2017	1.4100000	1167.7
2016	1.4100000	1164.8
2015	1.4100000	1168.5
2014	1.4400000	1144.0
2013	1.4500000	1133.5
2012	1.4600000	1121.4
2011	1.5100000	1085.0
2010	1.5400000	1065.3
2009	1.5100000	1087.4
2008	1.5900000	1030.8
2007	1.6300000	1009.2
2006	1.7000000	963.3
2005	1.7700000	927.8
2004	1.8800000	871.4
2003	1.9200000	855.4
2002	1.9400000	845.4
2001	1.9500000	843.0
2000	1.9800000	828.0
1999	2.0000000	820.8
1998	2.0000000	821.3
1997	2.0100000	816.3
1996	2.0400000	803.6
1995	2.0700000	794.9
1994	2.1200000	773.4
1993	2.1900000	749.3
1992	2.2400000	732.5
1991	2.2800000	721.2
1990	2.3100000	711.1
1989	2.3600000	694.7
1988	2.4800000	662.5
1987	2.5800000	636.5
1986	2.6300000	625.6
1985	2.6500000	619.8
1984	2.6800000	612.6

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

1983	2.7700000	593.6
1982	2.8400000	579.0
1981	2.9400000	558.7
1980	3.2000000	513.8
1979	3.4500000	476.5
1978	3.7600000	437.3
1977	4.0400000	406.9
1976	4.2200000	389.4
1975	4.4700000	367.3
1974	4.9400000	332.6
1973	5.6700000	289.9
1972	5.9000000	278.5
1971	6.0600000	270.9
1970	6.3900000	256.9

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

G

Garage

Year	Factor	Value
2023	1.0000000	2366.3
2022	1.0500000	2248.1
2021	1.2500000	1892.5
2020	1.2800000	1847.4
2019	1.2900000	1839.7
2018	1.3400000	1762.1
2017	1.3800000	1720.3
2016	1.3900000	1706.2
2015	1.3700000	1727.0
2014	1.3900000	1698.5
2013	1.4000000	1686.2
2012	1.4200000	1671.2
2011	1.4700000	1607.7
2010	1.5000000	1577.2
2009	1.4600000	1621.4
2008	1.5600000	1520.5
2007	1.6000000	1481.8
2006	1.6900000	1404.3
2005	1.7600000	1343.7
2004	1.8800000	1257.1
2003	1.9100000	1237.5
2002	1.9400000	1219.6
2001	1.9500000	1216.3
2000	1.9900000	1188.7
1999	2.0000000	1181.6
1998	2.0000000	1180.8
1997	2.0200000	1172.9
1996	2.0400000	1157.5
1995	2.0700000	1140.5
1994	2.1500000	1102.0
1993	2.2000000	1073.9
1992	2.2400000	1054.2
1991	2.2700000	1040.4
1990	2.3200000	1018.2
1989	2.3900000	991.5
1988	2.5100000	943.9
1987	2.6100000	906.5
1986	2.6500000	894.0
1985	2.6600000	888.4
1984	2.7100000	874.6

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

1983	2.7800000	851.4
1982	2.8400000	834.0
1981	2.9800000	794.7
1980	3.3000000	716.8
1979	3.6500000	648.6
1978	3.9900000	592.9
1977	4.2900000	551.0
1976	4.5100000	524.6
1975	4.7700000	496.2
1974	5.3300000	443.6
1973	6.1400000	385.2
1972	6.3400000	373.2
1971	6.5900000	358.9
1970	6.9900000	338.6

# Inventory Index Factors

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Index values as published by Marshall Swift Valuation Services 01/2023

H

Medical-Dental

Year	Factor	Value
2023	1.0000000	2050.7
2022	1.0700000	1924.4
2021	1.2400000	1648.8
2020	1.2800000	1606.9
2019	1.2900000	1586.1
2018	1.3500000	1519.9
2017	1.3900000	1473.0
2016	1.4000000	1463.7
2015	1.3900000	1475.2
2014	1.4200000	1446.0
2013	1.4300000	1434.0
2012	1.4500000	1418.9
2011	1.5000000	1363.0
2010	1.5400000	1333.8
2009	1.5100000	1360.2
2008	1.6000000	1281.9
2007	1.6500000	1246.1
2006	1.7500000	1169.6
2005	1.8300000	1118.4
2004	1.9500000	1051.1
2003	1.9900000	1032.2
2002	2.0100000	1019.5
2001	2.0200000	1014.3
2000	2.0700000	991.6
1999	2.0900000	983.5
1998	2.0900000	983.2
1997	2.1000000	974.4
1996	2.1400000	960.2
1995	2.1700000	944.0
1994	2.2600000	908.8
1993	2.3200000	883.1
1992	2.3700000	866.8
1991	2.4000000	855.4
1990	2.4500000	836.6
1989	2.5200000	813.4
1988	2.6600000	770.7
1987	2.7800000	737.1
1986	2.8300000	723.7
1985	2.8800000	713.2
1984	2.9300000	700.5

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

1983	3.0200000	680.0
1982	3.0800000	665.7
1981	3.2300000	635.0
1980	3.5500000	578.1
1979	3.9000000	526.3
1978	4.2600000	481.2
1977	4.5700000	448.5
1976	4.8000000	427.1
1975	5.0700000	404.8
1974	5.6000000	366.2
1973	6.4300000	319.0
1972	6.7000000	306.3
1971	6.9600000	294.6
1970	7.4400000	275.7



# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

L

Laundry

Year	Factor	Value
2023	1.0000000	1939.4
2022	1.0500000	1843.5
2021	1.2700000	1527.5
2020	1.3000000	1492.1
2019	1.3100000	1484.5
2018	1.3700000	1414.0
2017	1.4100000	1374.7
2016	1.4200000	1365.4
2015	1.4100000	1379.8
2014	1.4300000	1352.7
2013	1.4500000	1340.8
2012	1.4600000	1327.9
2011	1.5200000	1274.5
2010	1.5500000	1248.3
2009	1.5100000	1285.8
2008	1.6200000	1196.6
2007	1.6700000	1161.7
2006	1.7300000	1118.0
2005	1.8100000	1070.0
2004	1.9600000	991.8
2003	2.0300000	957.3
2002	2.0600000	940.0
2001	2.0700000	934.9
2000	2.0900000	927.1
1999	2.1300000	909.9
1998	2.1300000	908.4
1997	2.1500000	901.3
1996	2.2100000	877.1
1995	2.2200000	873.5
1994	2.3000000	843.0
1993	2.3600000	820.9
1992	2.4100000	805.7
1991	2.4300000	797.4
1990	2.4800000	781.2
1989	2.5500000	760.2
1988	2.6900000	721.7
1987	2.8000000	693.2
1986	2.8400000	682.9
1985	2.8600000	677.0
1984	2.9100000	667.1

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

1983	2.9900000	648.3
1982	3.0400000	637.4
1981	3.1800000	609.0
1980	3.5100000	553.0
1979	3.8500000	503.8
1978	4.1900000	462.6
1977	4.4900000	431.6
1976	4.7200000	411.0
1975	5.5900000	346.7
1974	5.5900000	346.7
1973	6.1100000	317.2
1972	6.7400000	287.6
1971	7.0500000	275.2
1970	7.3800000	262.7

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

M

Hotel-Motel

Year	Factor	Value
2023	1.0000000	1930.4
2022	1.0800000	1783.4
2021	1.2300000	1563.6
2020	1.2700000	1518.3
2019	1.2900000	1494.8
2018	1.3500000	1433.0
2017	1.3900000	1384.4
2016	1.4000000	1381.1
2015	1.4000000	1382.6
2014	1.4300000	1353.6
2012	1.4700000	1313.1
2011	1.5200000	1271.0
2010	1.5500000	1248.1
2009	1.5300000	1261.9
2008	1.6100000	1200.4
2007	1.6500000	1170.1
2006	1.7400000	1108.9
2005	1.8100000	1064.7
2004	1.9100000	1009.1
2003	1.9500000	992.0
2002	1.9700000	981.9
2001	1.9800000	974.7
2000	2.0200000	954.2
1999	2.0500000	943.7
1998	2.0500000	941.7
1997	2.0700000	931.5
1996	2.1100000	915.1
1995	2.1500000	899.4
1994	2.2200000	869.8
1993	2.2900000	842.0
1992	2.3500000	822.7
1991	2.3900000	807.9
1990	2.4500000	788.5
1989	2.5200000	764.8
1988	2.6600000	726.4
1987	2.7700000	697.5
1986	2.8200000	683.9
1985	2.8700000	671.6
1984	2.9300000	658.6
1983	3.0200000	640.0

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

1982	3.0800000	626.0
1981	3.2300000	597.7
1980	3.5500000	543.6
1979	3.8700000	498.9
1978	4.2300000	456.3
1977	4.5600000	423.7
1976	4.7900000	403.4
1975	5.0600000	381.2
1974	5.5700000	346.6
1973	6.2800000	307.6
1972	6.5400000	295.0
1971	6.7100000	287.6
1970	7.0200000	275.1

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

O

Office

Year	Factor	Value
2023	1.0000000	1716.3
2022	1.0700000	1600.5
2021	1.2300000	1391.9
2020	1.2600000	1358.7
2019	1.2800000	1340.6
2018	1.3300000	1289.3
2017	1.3700000	1252.4
2016	1.3700000	1252.5
2015	1.3700000	1252.5
2014	1.4000000	1228.2
2013	1.4000000	1222.6
2012	1.4200000	1211.4
2011	1.4600000	1171.6
2010	1.4900000	1152.4
2009	1.4700000	1170.4
2008	1.5500000	1109.1
2007	1.5800000	1084.9
2006	1.6600000	1036.7
2005	1.7300000	994.3
2004	1.8200000	944.4
2003	1.8500000	928.4
2002	1.8600000	920.5
2001	1.8700000	918.7
2000	1.9100000	900.5
1999	1.9200000	894.0
1998	1.9200000	894.2
1997	1.9300000	887.1
1996	1.9600000	876.8
1995	1.9900000	863.1
1994	2.0500000	838.6
1993	2.1000000	818.1
1992	2.1300000	805.9
1991	2.1500000	798.7
1990	2.1800000	787.1
1989	2.2300000	768.3
1988	2.3400000	732.6
1987	2.4400000	703.8
1986	2.4800000	691.8
1985	2.5100000	683.4
1984	2.5500000	674.3

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

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 01/2023

R

Restaurant

Year	Factor	Value
2023	1.0000000	1835.9
2022	1.0800000	1707.0
2021	1.2400000	1484.3
2020	1.2700000	1442.8
2019	1.2900000	1421.7
2018	1.3500000	1361.2
2017	1.4000000	1314.3
2016	1.4000000	1309.2
2015	1.4000000	1313.4
2014	1.4300000	1284.2
2013	1.4500000	1267.8
2012	1.4700000	1247.1
2011	1.5200000	1205.2
2010	1.5500000	1183.4
2009	1.5300000	1202.2
2008	1.6100000	1139.4
2007	1.6600000	1108.0
2006	1.7600000	1045.3
2005	1.8300000	1003.8
2004	1.9400000	946.0
2003	1.9800000	929.0
2002	2.0000000	918.8
2001	2.0100000	912.5
2000	2.0600000	892.6
1999	2.0800000	882.7
1998	2.0800000	881.5
1997	2.1100000	871.8
1996	2.1500000	855.5
1995	2.1800000	840.8
1994	2.2600000	812.8
1993	2.3300000	786.7
1992	2.3900000	769.0
1991	2.4300000	755.2
1990	2.4900000	736.2
1989	2.5700000	713.6
1988	2.7100000	677.0
1987	2.8200000	650.5
1986	2.8800000	638.0
1985	2.9300000	625.7
1984	2.9900000	613.4

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

1983	3.0800000	595.9
1982	3.1500000	582.6
1981	3.3100000	554.9
1980	3.6500000	503.3
1979	3.9900000	460.6
1978	4.3600000	420.8
1977	4.7100000	390.1
1976	4.9600000	370.4
1975	5.2700000	348.3
1974	5.8300000	314.9
1973	6.7200000	273.4
1972	6.9700000	263.5
1971	7.1300000	257.4
1970	7.4400000	246.9



# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

S

Store

Year	Factor	Value
2023	1.0000000	2156.1
2022	1.0600000	2029.5
2021	1.2600000	1711.3
2020	1.3100000	1649.9
2019	1.3100000	1642.0
2018	1.3800000	1565.0
2017	1.4300000	1511.0
2016	1.4300000	1503.7
2015	1.4200000	1514.7
2014	1.4600000	1480.4
2013	1.4700000	1464.0
2012	1.4900000	1445.2
2011	1.5500000	1394.0
2010	1.5800000	1367.0
2009	1.5400000	1399.0
2008	1.6300000	1319.7
2007	1.6700000	1290.6
2006	1.7500000	1230.5
2005	1.8200000	1181.8
2004	1.9500000	1105.4
2003	1.9900000	1085.3
2002	2.0100000	1071.4
2001	2.0200000	1067.1
2000	2.0600000	1047.7
1999	2.0800000	1037.0
1998	2.0800000	1039.0
1997	2.0900000	1031.8
1996	2.1300000	1012.7
1995	2.1500000	1000.6
1994	2.2200000	970.9
1993	2.3000000	937.5
1992	2.3600000	914.3
1991	2.4000000	899.7
1990	2.4400000	884.1
1989	2.5000000	861.6
1988	2.6300000	819.2
1987	2.7400000	786.0
1986	2.7900000	771.9
1985	2.8300000	762.9
1984	2.8600000	753.3

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2023

1983	2.9600000	728.9
1982	3.0300000	711.3
1981	3.1500000	683.5
1980	3.4400000	626.3
1979	3.7200000	579.6
1978	4.0700000	530.0
1977	4.4000000	490.4
1976	4.6300000	465.8
1975	4.9400000	436.1
1974	5.3600000	402.1
1973	6.1800000	348.9
1972	6.4300000	335.3
1971	6.6000000	326.6
1970	6.9400000	310.8

## Typical Equipment Service Life

Decsription	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

Decsription	Service Life
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

Decsription	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

Decsription	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

Decsription	Service Life
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

Decsription	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



Decsription	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

Decsription	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

Decsription	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

Decsription	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

Decsription	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

Decsription	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

Decsription	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

Decsription	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



Decsription	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

Decsription	Service Life
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

Decsription	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, Etc.	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

Decsription	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

Decsription	Service Life
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



### Addendum 3

## Percent Good Tables for Furniture - Fixtures - Equipment

[illegible]

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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