

# Report - Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2021

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A

Average For All

Year	Factor	Value
2021	1.000000	1773.4
2020	1.030000	1729.4
2019	1.030000	1716.2
2018	1.080000	1638.2
2017	1.110000	1593.7
2016	1.120000	1582.3
2015	1.110000	1598.1
2014	1.130000	1566.9
2013	1.140000	1552.8
2012	1.150000	1536.5
2011	1.200000	1476.7
2010	1.230000	1446.5
2009	1.190000	1487.2
2008	1.270000	1393.0
2007	1.310000	1353.8
2006	1.390000	1274.8
2005	1.460000	1218.0
2004	1.560000	1133.2
2003	1.590000	1113.1
2002	1.620000	1096.4
2001	1.620000	1094.5
2000	1.660000	1069.9
1999	1.670000	1062.3
1998	1.670000	1061.8
1997	1.680000	1052.7
1996	1.710000	1036.0
1995	1.740000	1020.4
1994	1.800000	985.0
1993	1.850000	958.0
1992	1.890000	939.8
1991	1.910000	928.5
1990	1.950000	910.2
1989	2.000000	886.5
1988	2.110000	841.4
1987	2.200000	806.9
1986	2.230000	795.4
1985	2.250000	787.9
1984	2.280000	776.4
1983	2.350000	755.8
1982	2.390000	742.4
1981	2.500000	709.2
1980	2.760000	642.8
1979	3.030000	584.4
1978	3.320000	534.7
1977	3.570000	497.1
1976	3.760000	472.1
1975	3.990000	444.3
1974	4.450000	398.4
1973	5.150000	344.1
1972	5.340000	332.1

# Report - Inventory Index Factors

*Index values as published by Marshall Swift Valuation Services 01/2021*

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<u>1971</u>	<u>5.5200000</u>	<u>321.3</u>
<u>1970</u>	<u>5.8500000</u>	<u>303.3</u>

# Report - Inventory Index Factors

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**B**

**Bank**

<b>Year</b>	<b>Factor</b>	<b>Value</b>
2021	1.000000	1314.0
2020	1.030000	1270.0
2019	1.040000	1262.1
2018	1.090000	1208.0
2017	1.130000	1167.7
2016	1.130000	1164.8
2015	1.120000	1168.5
2014	1.150000	1144.0
2013	1.160000	1133.5
2012	1.170000	1121.4
2011	1.210000	1085.0
2010	1.230000	1065.3
2009	1.210000	1087.4
2008	1.270000	1030.8
2007	1.300000	1009.2
2006	1.360000	963.3
2005	1.420000	927.8
2004	1.510000	871.4
2003	1.540000	855.4
2002	1.550000	845.4
2001	1.560000	843.0
2000	1.590000	828.0
1999	1.600000	820.8
1998	1.600000	821.3
1997	1.610000	816.3
1996	1.640000	803.6
1995	1.650000	794.9
1994	1.700000	773.4
1993	1.750000	749.3
1992	1.790000	732.5
1991	1.820000	721.2
1990	1.850000	711.1
1989	1.890000	694.7
1988	1.980000	662.5
1987	2.060000	636.5
1986	2.100000	625.6
1985	2.120000	619.8
1984	2.140000	612.6
1983	2.210000	593.6
1982	2.270000	579.0
1981	2.350000	558.7
1980	2.560000	513.8
1979	2.760000	476.5
1978	3.000000	437.3
1977	3.230000	406.9
1976	3.370000	389.4
1975	3.580000	367.3
1974	3.950000	332.6
1973	4.530000	289.9
1972	4.720000	278.5

# Report - Inventory Index Factors

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<u>1971</u>	<u>4.8500000</u>	<u>270.9</u>
<u>1970</u>	<u>5.1100000</u>	<u>256.9</u>

# Report - Inventory Index Factors

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G

Garage

Year	Factor	Value
2021	1.000000	1892.5
2020	1.020000	1847.4
2019	1.030000	1839.7
2018	1.070000	1762.1
2017	1.100000	1720.3
2016	1.110000	1706.2
2015	1.100000	1727.0
2014	1.110000	1698.5
2013	1.120000	1686.2
2012	1.130000	1671.2
2011	1.180000	1607.7
2010	1.200000	1577.2
2009	1.170000	1621.4
2008	1.240000	1520.5
2007	1.280000	1481.8
2006	1.350000	1404.3
2005	1.410000	1343.7
2004	1.510000	1257.1
2003	1.530000	1237.5
2002	1.550000	1219.6
2001	1.560000	1216.3
2000	1.590000	1188.7
1999	1.600000	1181.6
1998	1.600000	1180.8
1997	1.610000	1172.9
1996	1.630000	1157.5
1995	1.660000	1140.5
1994	1.720000	1102.0
1993	1.760000	1073.9
1992	1.800000	1054.2
1991	1.820000	1040.4
1990	1.860000	1018.2
1989	1.910000	991.5
1988	2.000000	943.9
1987	2.090000	906.5
1986	2.120000	894.0
1985	2.130000	888.4
1984	2.160000	874.6
1983	2.220000	851.4
1982	2.270000	834.0
1981	2.380000	794.7
1980	2.640000	716.8
1979	2.920000	648.6
1978	3.190000	592.9
1977	3.430000	551.0
1976	3.610000	524.6
1975	3.810000	496.2
1974	4.270000	443.6
1973	4.910000	385.2
1972	5.070000	373.2

# Report - Inventory Index Factors

*Index values as published by Marshall Swift Valuation Services 01/2021*

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<u>1971</u>	<u>5.2700000</u>	<u>358.9</u>
<u>1970</u>	<u>5.5900000</u>	<u>338.6</u>

# Report - Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2021

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H

Medical-Dental

Year	Factor	Value
2021	1.000000	1648.8
2020	1.030000	1606.9
2019	1.040000	1586.1
2018	1.080000	1519.9
2017	1.120000	1473.0
2016	1.130000	1463.7
2015	1.120000	1475.2
2014	1.140000	1446.0
2013	1.150000	1434.0
2012	1.160000	1418.9
2011	1.210000	1363.0
2010	1.240000	1333.8
2009	1.210000	1360.2
2008	1.290000	1281.9
2007	1.320000	1246.1
2006	1.410000	1169.6
2005	1.470000	1118.4
2004	1.570000	1051.1
2003	1.600000	1032.2
2002	1.620000	1019.5
2001	1.630000	1014.3
2000	1.660000	991.6
1999	1.680000	983.5
1998	1.680000	983.2
1997	1.690000	974.4
1996	1.720000	960.2
1995	1.750000	944.0
1994	1.810000	908.8
1993	1.870000	883.1
1992	1.900000	866.8
1991	1.930000	855.4
1990	1.970000	836.6
1989	2.030000	813.4
1988	2.140000	770.7
1987	2.240000	737.1
1986	2.280000	723.7
1985	2.310000	713.2
1984	2.350000	700.5
1983	2.420000	680.0
1982	2.480000	665.7
1981	2.600000	635.0
1980	2.850000	578.1
1979	3.130000	526.3
1978	3.430000	481.2
1977	3.680000	448.5
1976	3.860000	427.1
1975	4.070000	404.8
1974	4.500000	366.2
1973	5.170000	319.0
1972	5.380000	306.3

# Report - Inventory Index Factors

*Index values as published by Marshall Swift Valuation Services 01/2021*

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<u>1971</u>	<u>5.6000000</u>	<u>294.6</u>
<u>1970</u>	<u>5.9800000</u>	<u>275.7</u>



# Report - Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2021

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L

Laundry

Year	Factor	Value
2021	1.000000	1527.5
2020	1.020000	1492.1
2019	1.030000	1484.5
2018	1.080000	1414.0
2017	1.110000	1374.7
2016	1.120000	1365.4
2015	1.110000	1379.8
2014	1.130000	1352.7
2013	1.140000	1340.8
2012	1.150000	1327.9
2011	1.200000	1274.5
2010	1.220000	1248.3
2009	1.190000	1285.8
2008	1.280000	1196.6
2007	1.310000	1161.7
2006	1.370000	1118.0
2005	1.430000	1070.0
2004	1.540000	991.8
2003	1.600000	957.3
2002	1.630000	940.0
2001	1.630000	934.9
2000	1.650000	927.1
1999	1.680000	909.9
1998	1.680000	908.4
1997	1.690000	901.3
1996	1.740000	877.1
1995	1.750000	873.5
1994	1.810000	843.0
1993	1.860000	820.9
1992	1.900000	805.7
1991	1.920000	797.4
1990	1.960000	781.2
1989	2.010000	760.2
1988	2.120000	721.7
1987	2.200000	693.2
1986	2.240000	682.9
1985	2.260000	677.0
1984	2.290000	667.1
1983	2.360000	648.3
1982	2.400000	637.4
1981	2.510000	609.0
1980	2.760000	553.0
1979	3.030000	503.8
1978	3.300000	462.6
1977	3.540000	431.6
1976	3.720000	411.0
1975	4.410000	346.7
1974	4.410000	346.7
1973	4.820000	317.2
1972	5.310000	287.6

# Report - Inventory Index Factors

*Index values as published by Marshall Swift Valuation Services 01/2021*

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<u>1971</u>	<u>5.5500000</u>	<u>275.2</u>
<u>1970</u>	<u>5.8100000</u>	<u>262.7</u>

# Report - Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2021

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M

Hotel-Motel

Year	Factor	Value
2021	1.000000	1563.6
2020	1.030000	1518.3
2019	1.050000	1494.8
2018	1.090000	1433.0
2017	1.130000	1384.4
2016	1.130000	1381.1
2015	1.130000	1382.6
2014	1.160000	1353.6
2012	1.190000	1313.1
2011	1.230000	1271.0
2010	1.250000	1248.1
2009	1.240000	1261.9
2008	1.300000	1200.4
2007	1.340000	1170.1
2006	1.410000	1108.9
2005	1.470000	1064.7
2004	1.550000	1009.1
2003	1.580000	992.0
2002	1.590000	981.9
2001	1.600000	974.7
2000	1.640000	954.2
1999	1.660000	943.7
1998	1.660000	941.7
1997	1.680000	931.5
1996	1.710000	915.1
1995	1.740000	899.4
1994	1.800000	869.8
1993	1.860000	842.0
1992	1.900000	822.7
1991	1.940000	807.9
1990	1.980000	788.5
1989	2.040000	764.8
1988	2.150000	726.4
1987	2.240000	697.5
1986	2.290000	683.9
1985	2.330000	671.6
1984	2.370000	658.6
1983	2.440000	640.0
1982	2.500000	626.0
1981	2.620000	597.7
1980	2.880000	543.6
1979	3.130000	498.9
1978	3.430000	456.3
1977	3.690000	423.7
1976	3.880000	403.4
1975	4.100000	381.2
1974	4.510000	346.6
1973	5.080000	307.6
1972	5.300000	295.0
1971	5.440000	287.6

# Report - Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2021

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1970

5.6800000

275.1

# Report - Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2021

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## O Office

Year	Factor	Value
2021	1.000000	1391.9
2020	1.020000	1358.7
2019	1.040000	1340.6
2018	1.080000	1289.3
2017	1.110000	1252.4
2016	1.110000	1252.5
2015	1.110000	1252.5
2014	1.130000	1228.2
2013	1.140000	1222.6
2012	1.150000	1211.4
2011	1.190000	1171.6
2010	1.210000	1152.4
2009	1.190000	1170.4
2008	1.250000	1109.1
2007	1.280000	1084.9
2006	1.340000	1036.7
2005	1.400000	994.3
2004	1.470000	944.4
2003	1.500000	928.4
2002	1.510000	920.5
2001	1.520000	918.7
2000	1.550000	900.5
1999	1.560000	894.0
1998	1.560000	894.2
1997	1.570000	887.1
1996	1.590000	876.8
1995	1.610000	863.1
1994	1.660000	838.6
1993	1.700000	818.1
1992	1.730000	805.9
1991	1.740000	798.7
1990	1.770000	787.1
1989	1.810000	768.3
1988	1.900000	732.6
1987	1.980000	703.8
1986	2.010000	691.8
1985	2.040000	683.4
1984	2.060000	674.3
1983	2.120000	655.1
1982	2.170000	641.4
1981	2.260000	617.0
1980	2.460000	565.8
1979	2.660000	523.4
1978	2.880000	482.6
1977	3.070000	453.5
1976	3.190000	436.2
1975	3.370000	412.7
1974	3.720000	373.9
1973	4.250000	327.5
1972	4.420000	314.6

# Report - Inventory Index Factors

*Index values as published by Marshall Swift Valuation Services 01/2021*

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<u>1971</u>	<u>4.5400000</u>	<u>306.5</u>
<u>1970</u>	<u>4.7700000</u>	<u>291.7</u>

# Report - Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2021

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R

Restaurant

Year	Factor	Value
2021	1.000000	1484.3
2020	1.030000	1442.8
2019	1.040000	1421.7
2018	1.090000	1361.2
2017	1.130000	1314.3
2016	1.130000	1309.2
2015	1.130000	1313.4
2014	1.160000	1284.2
2013	1.170000	1267.8
2012	1.190000	1247.1
2011	1.230000	1205.2
2010	1.250000	1183.4
2009	1.230000	1202.2
2008	1.300000	1139.4
2007	1.340000	1108.0
2006	1.420000	1045.3
2005	1.480000	1003.8
2004	1.570000	946.0
2003	1.600000	929.0
2002	1.620000	918.8
2001	1.630000	912.5
2000	1.660000	892.6
1999	1.680000	882.7
1998	1.680000	881.5
1997	1.700000	871.8
1996	1.740000	855.5
1995	1.770000	840.8
1994	1.830000	812.8
1993	1.890000	786.7
1992	1.930000	769.0
1991	1.970000	755.2
1990	2.020000	736.2
1989	2.080000	713.6
1988	2.190000	677.0
1987	2.280000	650.5
1986	2.330000	638.0
1985	2.370000	625.7
1984	2.420000	613.4
1983	2.490000	595.9
1982	2.550000	582.6
1981	2.670000	554.9
1980	2.950000	503.3
1979	3.220000	460.6
1978	3.530000	420.8
1977	3.800000	390.1
1976	4.010000	370.4
1975	4.260000	348.3
1974	4.710000	314.9
1973	5.430000	273.4
1972	5.630000	263.5

# Report - Inventory Index Factors

*Index values as published by Marshall Swift Valuation Services 01/2021*

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1971	5.7700000	257.4
1970	6.0100000	246.9



# Report - Inventory Index Factors

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S  
Store

Year	Factor	Value
2021	1.000000	1711.3
2020	1.040000	1649.9
2019	1.040000	1642.0
2018	1.090000	1565.0
2017	1.130000	1511.0
2016	1.140000	1503.7
2015	1.130000	1514.7
2014	1.160000	1480.4
2013	1.170000	1464.0
2012	1.180000	1445.2
2011	1.230000	1394.0
2010	1.250000	1367.0
2009	1.220000	1399.0
2008	1.300000	1319.7
2007	1.330000	1290.6
2006	1.390000	1230.5
2005	1.450000	1181.8
2004	1.550000	1105.4
2003	1.580000	1085.3
2002	1.600000	1071.4
2001	1.600000	1067.1
2000	1.630000	1047.7
1999	1.650000	1037.0
1998	1.650000	1039.0
1997	1.660000	1031.8
1996	1.690000	1012.7
1995	1.710000	1000.6
1994	1.760000	970.9
1993	1.830000	937.5
1992	1.870000	914.3
1991	1.900000	899.7
1990	1.940000	884.1
1989	1.990000	861.6
1988	2.090000	819.2
1987	2.180000	786.0
1986	2.220000	771.9
1985	2.240000	762.9
1984	2.270000	753.3
1983	2.350000	728.9
1982	2.410000	711.3
1981	2.500000	683.5
1980	2.730000	626.3
1979	2.950000	579.6
1978	3.230000	530.0
1977	3.490000	490.4
1976	3.670000	465.8
1975	3.920000	436.1
1974	4.260000	402.1
1973	4.900000	348.9
1972	5.100000	335.3

# Report - Inventory Index Factors

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<u>1971</u>	<u>5.2400000</u>	<u>326.6</u>
<u>1970</u>	<u>5.5100000</u>	<u>310.8</u>

## Typical Equipment Service Life

Description	Typical 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
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

## Typical Equipment Service Life

Description	Typical Service Life
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
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

## Typical Equipment Service Life

Description	Typical Service Life
Chemicals Agriculture Miscellaneous	8
Chemicals Manufacturing, Miscellaneous	12
Clay Products <i>mfg</i>	15
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
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

## Typical Equipment Service Life

Description	Typical Service Life
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
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

## Typical Equipment Service Life

Description	Typical Service Life
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
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
Forest Products	10
Forklift Manufacturing	10
Freight & Cargo Shipping Agent	8
Fruits and Vegetable	12
Fuel Dealers NEC	8
Fuel Oil Dealers	8

## Typical Equipment Service Life

Description	Typical Service Life
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	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
Health Food Stores Retail	8
Health Practitioner, Miscellaneous	8
Heating & A/C Equipment & Supply	8
Heating Equipment Manufacturing, Exclude Electric &	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	12
Ice - Manufactured	10
Ice Cream & Frozen Dessert	12
Income Tax Service	8
Industrial Gas Manufacturing	10



## Typical Equipment Service Life

Description	Typical Service Life
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
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

## Typical Equipment Service Life

Description	Typical Service Life
Marine Cargo Handling	15
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
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

## Typical Equipment Service Life

Description	Typical Service Life
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
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

## Typical Equipment Service Life

Description	Typical Service Life
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
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
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

## Typical Equipment Service Life

Description	Typical Service Life
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
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

## Typical Equipment Service Life

Description	Typical Service Life
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
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,	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
Trailers and Trailer mounted containers	8

## Typical Equipment Service Life

Description	Typical Service Life
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
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**

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**2 Year Service Life  
Furniture-Fixtures-Equipment**

<b>Age</b>	<b>% Good</b>
0	1
1	0.4
2	0.2
3	0.1
4	0.1
5	0.1
6	0.1
7	0.1
8	0.1
9	0.1
10	0.1
11	0.1
12	0.1
13	0.1
14	0.1
15	0.1
16	0.1
17	0.1
18	0.1
19	0.1
20	0.1
21	0.1
22	0.1
23	0.1
24	0.1
25	0.1
26	0.1
27	0.1
28	0.1
29	0.1
30	0.1
31	0.1
32	0.1
33	0.1
34	0.1
35	0.1
36	0.1
37	0.1
38	0.1
39	0.1
40	0.1

## Percent Good Tables

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### 3 Year Service Life *Furniture-Fixtures-Equipment*

Age	% Good
0	1
1	0.78
2	0.56
3	0.35
4	0.13
5	0.1
6	0.1
7	0.1
8	0.1
9	0.1
10	0.1
11	0.1
12	0.1
13	0.1
14	0.1
15	0.1
16	0.1
17	0.1
18	0.1
19	0.1
20	0.1
21	0.1
22	0.1
23	0.1
24	0.1
25	0.1
26	0.1
27	0.1
28	0.1
29	0.1
30	0.1
31	0.1
32	0.1
33	0.1
34	0.1
35	0.1
36	0.1
37	0.1
38	0.1
39	0.1
40	0.1

## Percent Good Tables

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### 4 Year Service Life *Furniture-Fixtures-Equipment*

Age	% Good
0	1
1	0.83
2	0.66
3	0.49
4	0.32
5	0.15
6	0.1
7	0.1
8	0.1
9	0.1
10	0.1
11	0.1
12	0.1
13	0.1
14	0.1
15	0.1
16	0.1
17	0.1
18	0.1
19	0.1
20	0.1
21	0.1
22	0.1
23	0.1
24	0.1
25	0.1
26	0.1
27	0.1
28	0.1
29	0.1
30	0.1
31	0.1
32	0.1
33	0.1
34	0.1
35	0.1
36	0.1
37	0.1
38	0.1
39	0.1
40	0.1

## Percent Good Tables

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### 5 Year Service Life *Furniture-Fixtures-Equipment*

Age	% Good
0	1
1	0.85
2	0.7
3	0.55
4	0.4
5	0.25
6	0.1
7	0.1
8	0.1
9	0.1
10	0.1
11	0.1
12	0.1
13	0.1
14	0.1
15	0.1
16	0.1
17	0.1
18	0.1
19	0.1
20	0.1
21	0.1
22	0.1
23	0.1
24	0.1
25	0.1
26	0.1
27	0.1
28	0.1
29	0.1
30	0.1
31	0.1
32	0.1
33	0.1
34	0.1
35	0.1
36	0.1
37	0.1
38	0.1
39	0.1
40	0.1

## Percent Good Tables

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### 6 Year Service Life *Furniture-Fixtures-Equipment*

Age	% Good
0	1
1	0.87
2	0.74
3	0.61
4	0.48
5	0.35
6	0.22
7	0.1
8	0.1
9	0.1
10	0.1
11	0.1
12	0.1
13	0.1
14	0.1
15	0.1
16	0.1
17	0.1
18	0.1
19	0.1
20	0.1
21	0.1
22	0.1
23	0.1
24	0.1
25	0.1
26	0.1
27	0.1
28	0.1
29	0.1
30	0.1
31	0.1
32	0.1
33	0.1
34	0.1
35	0.1
36	0.1
37	0.1
38	0.1
39	0.1
40	0.1

## Percent Good Tables

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### 7 Year Service Life *Furniture-Fixtures-Equipment*

Age	% Good
0	1
1	0.89
2	0.78
3	0.67
4	0.56
5	0.45
6	0.34
7	0.23
8	0.12
9	0.1
10	0.1
11	0.1
12	0.1
13	0.1
14	0.1
15	0.1
16	0.1
17	0.1
18	0.1
19	0.1
20	0.1
21	0.1
22	0.1
23	0.1
24	0.1
25	0.1
26	0.1
27	0.1
28	0.1
29	0.1
30	0.1
31	0.1
32	0.1
33	0.1
34	0.1
35	0.1
36	0.1
37	0.1
38	0.1
39	0.1
40	0.1

## Percent Good Tables

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### 8 Year Service Life *Furniture-Fixtures-Equipment*

Age	% Good
0	1
1	0.9
2	0.8
3	0.7
4	0.6
5	0.5
6	0.4
7	0.3
8	0.2
9	0.1
10	0.1
11	0.1
12	0.1
13	0.1
14	0.1
15	0.1
16	0.1
17	0.1
18	0.1
19	0.1
20	0.1
21	0.1
22	0.1
23	0.1
24	0.1
25	0.1
26	0.1
27	0.1
28	0.1
29	0.1
30	0.1
31	0.1
32	0.1
33	0.1
34	0.1
35	0.1
36	0.1
37	0.1
38	0.1
39	0.1
40	0.1

## Percent Good Tables

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### 10 Year Service Life *Furniture-Fixtures-Equipment*

Age	% Good
0	1
1	0.91
2	0.82
3	0.73
4	0.64
5	0.55
6	0.46
7	0.37
8	0.28
9	0.19
10	0.1
11	0.1
12	0.1
13	0.1
14	0.1
15	0.1
16	0.1
17	0.1
18	0.1
19	0.1
20	0.1
21	0.1
22	0.1
23	0.1
24	0.1
25	0.1
26	0.1
27	0.1
28	0.1
29	0.1
30	0.1
31	0.1
32	0.1
33	0.1
34	0.1
35	0.1
36	0.1
37	0.1
38	0.1
39	0.1
40	0.1



## Percent Good Tables

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### 11 Year Service Life *Furniture-Fixtures-Equipment*

Age	% Good
0	1
1	0.92
2	0.84
3	0.76
4	0.68
5	0.6
6	0.52
7	0.44
8	0.36
9	0.28
10	0.2
11	0.12
12	0.1
13	0.1
14	0.1
15	0.1
16	0.1
17	0.1
18	0.1
19	0.1
20	0.1
21	0.1
22	0.1
23	0.1
24	0.1
25	0.1
26	0.1
27	0.1
28	0.1
29	0.1
30	0.1
31	0.1
32	0.1
33	0.1
34	0.1
35	0.1
36	0.1
37	0.1
38	0.1
39	0.1
40	0.1

## Percent Good Tables

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### 12 Year Service Life *Furniture-Fixtures-Equipment*

Age	% Good
0	1
1	0.93
2	0.86
3	0.79
4	0.72
5	0.65
6	0.58
7	0.51
8	0.44
9	0.37
10	0.3
11	0.23
12	0.16
13	0.1
14	0.1
15	0.1
16	0.1
17	0.1
18	0.1
19	0.1
20	0.1
21	0.1
22	0.1
23	0.1
24	0.1
25	0.1
26	0.1
27	0.1
28	0.1
29	0.1
30	0.1
31	0.1
32	0.1
33	0.1
34	0.1
35	0.1
36	0.1
37	0.1
38	0.1
39	0.1
40	0.1

## Percent Good Tables

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### 14 Year Service Life *Furniture-Fixtures-Equipment*

Age	% Good
0	1
1	0.94
2	0.88
3	0.82
4	0.76
5	0.7
6	0.64
7	0.58
8	0.52
9	0.46
10	0.4
11	0.34
12	0.28
13	0.22
14	0.16
15	0.1
16	0.1
17	0.1
18	0.1
19	0.1
20	0.1
21	0.1
22	0.1
23	0.1
24	0.1
25	0.1
26	0.1
27	0.1
28	0.1
29	0.1
30	0.1
31	0.1
32	0.1
33	0.1
34	0.1
35	0.1
36	0.1
37	0.1
38	0.1
39	0.1
40	0.1

## Percent Good Tables

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### 15 Year Service Life *Furniture-Fixtures-Equipment*

Age	% Good
0	1
1	0.95
2	0.9
3	0.85
4	0.8
5	0.75
6	0.7
7	0.65
8	0.6
9	0.55
10	0.5
11	0.45
12	0.4
13	0.35
14	0.3
15	0.25
16	0.2
17	0.1
18	0.1
19	0.1
20	0.1
21	0.1
22	0.1
23	0.1
24	0.1
25	0.1
26	0.1
27	0.1
28	0.1
29	0.1
30	0.1
31	0.1
32	0.1
33	0.1
34	0.1
35	0.1
36	0.1
37	0.1
38	0.1
39	0.1
40	0.1

## Percent Good Tables

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### 20 Year Service Life *Furniture-Fixtures-Equipment*

Age	% Good
0	1
1	0.96
2	0.92
3	0.88
4	0.84
5	0.8
6	0.76
7	0.72
8	0.68
9	0.64
10	0.6
11	0.56
12	0.52
13	0.48
14	0.44
15	0.4
16	0.36
17	0.32
18	0.28
19	0.27
20	0.26
21	0.25
22	0.1
23	0.1
24	0.1
25	0.1
26	0.1
27	0.1
28	0.1
29	0.1
30	0.1
31	0.1
32	0.1
33	0.1
34	0.1
35	0.1
36	0.1
37	0.1
38	0.1
39	0.1
40	0.1

## Percent Good Tables

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### 30 Year Service Life *Furniture-Fixtures-Equipment*

Age	% Good
0	1
1	0.97
2	0.94
3	0.91
4	0.88
5	0.85
6	0.83
7	0.81
8	0.79
9	0.77
10	0.75
11	0.73
12	0.71
13	0.69
14	0.67
15	0.65
16	0.63
17	0.61
18	0.59
19	0.57
20	0.55
21	0.53
22	0.51
23	0.49
24	0.47
25	0.45
26	0.43
27	0.41
28	0.39
29	0.37
30	0.35
31	0.33
32	0.31
33	0.29
34	0.27
35	0.25
36	0.23
37	0.21
38	0.19
39	0.17
40	0.15

## Percent Good Tables

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### 92 Year Service Life *Computer - PC Level*

Age	% Good
0	1
1	0.68
2	0.44
3	0.28
4	0.1
5	0.05
6	0.02
7	0.02
8	0.02
9	0.02
10	0.02
11	0.02
12	0.02
13	0.02
14	0.02
15	0.02
16	0.02
17	0.02
18	0.02
19	0.02
20	0.02
21	0.02
22	0.02
23	0.02
24	0.02
25	0.02
26	0.02
27	0.02
28	0.02
29	0.02
30	0.02
31	0.02
32	0.02
33	0.02
34	0.02
35	0.02
36	0.02
37	0.02
38	0.02
39	0.02
40	0.02

## Percent Good Tables

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### 94 Year Service Life *Computer - Main Frame Level*

Age	% Good
0	1
1	0.75
2	0.55
3	0.4
4	0.25
5	0.15
6	0.1
7	0.05
8	0.02
9	0.02
10	0.02
11	0.02
12	0.02
13	0.02
14	0.02
15	0.02
16	0.02
17	0.02
18	0.02
19	0.02
20	0.02
21	0.02
22	0.02
23	0.02
24	0.02
25	0.02
26	0.02
27	0.02
28	0.02
29	0.02
30	0.02
31	0.02
32	0.02
33	0.02
34	0.02
35	0.02
36	0.02
37	0.02
38	0.02
39	0.02
40	0.02