



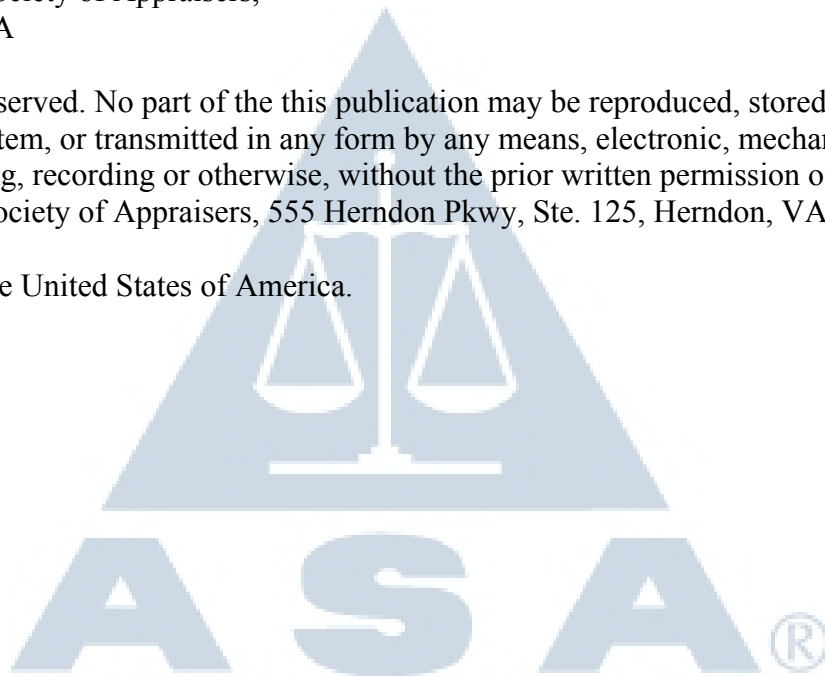
Estimated Normal Useful Life Study

American Society of Appraisers – Machinery & Technical Specialties Committee

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Introduction

The Machinery & Technical Specialties (M&TS) Committee has recognized that, as a result of the rapid technological changes that have occurred over the last 50 years, there is an overwhelming need to revisit and update the standards under which we conduct our specialties. Accordingly, we have developed a study of normal useful lives (NULs) for various types of assets commonly found in manufacturing and industrial facilities in the United States. The purpose of this study is to assist appraisers in estimating NULs for the assets most commonly appraised. This study is intended to be utilized when developing opinions of total depreciation, in cases where additional elements of function and economic obsolescence should also be considered. "It should be noted that the NULs provided in this study are not intended to be used for rate making purposes in a regulated utility."

Many years have passed since any official or widely available guideline regarding the procedures and definitions of physical and economic lives has been published. Consequently, much of the current information is linked to "Bulletin F," IRS Publication 173, which dates back to 1942. Other information frequently is derived from asset depreciation ranges (ADRs) and other forms of published data that have little to no supporting documentation. The M&TS Committee has developed this study to enhance and modernize, not replace these publications.

Many factors must be considered when concluding a value for an asset. It is imperative that an appraiser use careful research, best judgment, and experience, as well as a personal inspection of the subject asset(s), as appropriate, to form an opinion of value. When forming an opinion of value, an appraiser should use the data provided within this study as a guide, making adjustments based on his/her own data and experience, as necessary.

Basis of the Study

The M&TS Life Study Committee (the Committee) used the following sources to arrive at a consensus of reasonable NULs for the asset types:

- Bulletin F, IRS Publication 173, *Tables of Useful Lives of Depreciable Property*
- Marshall and Swift/Boeckh, *Marshall Valuation Service*, Life Expectancy Guidelines
- IRS Publication 534, *Depreciating Property Placed in Service Before 1987*
- IRS Publication 946, *How to Depreciate Property*
- American Hospital Association, *Estimated Useful Lives of Depreciable Hospital Assets*
- Dealer indications
- User observations and experience
- Appraiser observations of aging, use, and values of equipment over time

- Dimension of value study
- Opinions from measurements of the information gathered, either verbal or written
- Research books that indicate change over time, including but not limited to
 - *Aircraft Blue Book*
 - Green Guides
 - Computer value books
 - Electronic catalogs such as Tucker Electronics
 - Other information located in libraries at committee members' facilities

The Committee typically used several sources and concluded a NUL for each asset category.

The conclusions reached by the Committee's study are the result of qualitative research. The reader is advised that no individual quantitative research, such as lifing studies or statistical analyses, has been performed. However, appropriate due diligence was exercised to confirm these lives with other users, manufacturers, and dealers whenever possible. It should be noted, and is hereby acknowledged, that an extensive analysis focused on one classification of an item could result in differing ranges of lives, depending upon the type of item and its use.

Understanding and Using the Normal Useful Life Tables

The NUL tables have been arranged in alphabetical order by industry sector and ascribed a number. The summary page indicates an average physical life for each classification as a whole, as well as average minimum and maximum lives. Within each industry sector, individual asset classes have been arranged alphabetically. A NUL and minimum and maximum lives are indicated for each asset class. For most asset classes, the NULs are shown in terms of years; however, for a few asset classes, the NULs are presented in hours, as it is more appropriate to measure NUL in terms of hours of service than years.

The NUL tables comprise a best effort to indicate a physical useful life. The word "range" has been used to indicate that life starts at the beginning, or "0," and ends at the indicated average shown.

In developing the various NUL tables, the Committee recognized that certain categories may be more specific and others more general. It is not possible to cover each and every item, nor all brands or categories of asset; the closest match should be used when an exact match is not available. In some cases, there may be a variation of NUL within the same category. Some examples of why this variation would occur are as follows:

1. A machine may have more damage due to abnormal use, less preventable maintenance than expected, adaptations, or the like, creating a different effective age than is reflected by the tables. Thus, in order to use the tables properly, a well-estimated effective age is an absolute necessity.
2. A machine may be much older than the average estimated NUL provided in the tables and, therefore, would have a different effective age. This is usually the result of an overhaul/adaptation, in which case both curable physical and functional factors could

allow a lower effective age. In many such cases, the machine would still have the same NUL but would have a lower effective age.

The NUL tables are intended to be used as a starting point; additional adjustments may be required in order to establish value. Note that value does not always reduce or increase in a linear fashion with age.

Age/Life Formula

A useful tool in the derivation of physical depreciation or total depreciation and obsolescence is the age/life formula. An opinion of physical depreciation can be derived using the NUL of an asset in conjunction with the effective age of an asset in the age/life formula. This is represented mathematically by the following accepted formula:

Age/Life Formulae

Physical Depreciation = Effective Age ÷ NUL

Remaining Useful Life = NUL - Effective Age

When the effective age is divided by the NUL, the result is an analytical or objective calculation of depreciation. Effective age is the composite age considering normal construction, expansions, replacements, maintenance, and modifications. It reflects the age-related condition (or level of deterioration) of the asset in service and its capability to meet the operating demand for which it was intended and designed. Further, effective age is the age indicated by the current condition of the asset and, therefore, recognizes the partial renewal due to maintenance, rebuilds, and replacements to the original asset.

Consider the following example. The effective age of an asset is 10 years and its NUL is 40 years; using the age/life formula, physical depreciation would be estimated as follows:

Physical Depreciation Estimate

Physical Depreciation = Effective Age ÷ NUL
= 10 years ÷ 40 years
= 25%

For a comprehensive explanation of the age/life technique, see American Society of Appraisers' *Valuing Machinery and Equipment: The Fundamentals of Appraising Machinery and Technical Assets*, Second Edition (pages 72-86).

Conclusion

The opinions of NUL reflected in these tables are not intended to be precise. The user is cautioned to review the reasonableness and applicability of any definition, formula, or calculation and to utilize them in an appropriate manner in the valuation process. Deviation from the provided NULs may be appropriate based on the atmosphere in which the subject asset is utilized, the maintenance it has received during its life, and its reasonably anticipated future use. As always, ethics, appraisal judgment, and generally accepted valuation theory must guide the

reader in the use of this data. The four ASA Principles of Valuation courses will demonstrate proper use of the methods to apply depreciation to an asset to arrive at value.

The assignment of various asset classes to various industry sectors was based solely on the judgment of the ASA M&TS Committee. The NULs were based upon the understanding that the manufacturers' suggested maintenance practices and usage were employed during the period of use of the subject assets. We assume no responsibility for errors, omissions, or differences of opinion.



Definitions

Note: The terms and definitions provided below are those currently accepted by the M&TS Committee of the American Society of Appraisers and published in the glossary of terms of *Valuing Machinery and Equipment: The Fundamentals of Appraising Machinery and Technical Assets*, Second Edition, American Society of Appraisers.

Accelerated Cost Recovery Schedule (ACRS) - That portion of the Internal Revenue Code that sets forth tax depreciation deductions.

Accrued Depreciation - The total value loss from all causes, including value loss from physical deterioration, functional obsolescence, and economic (external) obsolescence.

Accumulated Depreciation (Book Depreciation) - An accounting term that represents the total depreciation taken against the cost of an asset as of a given date.

Age - The period that reflects the elapsed time from the date of installation to the date of observation on an asset.

Age/Life Analysis - An arithmetic process used to calculate a property's remaining useful life.

Chronological Age - The number of years elapsed since an item or property was originally built or placed in service for the first time.

Curable Depreciation - A form of deterioration or depreciation that is economically feasible to remedy because the resulting increases in utility and value are equal to, or greater than, the expenditure.

Depreciation (Appraisal) - The actual loss in value or worth of a property from all causes including those resulting from physical deterioration, functional obsolescence, and economic obsolescence.

Economic Obsolescence - A form of depreciation or loss in value or usefulness of a property caused by factors external to the property. These may include such things as the economics of the industry; availability of financing; loss of material and/or labor sources; passage of new legislation; changes in ordinances; increased cost of raw materials, labor or utilities (without an offsetting increase in product price); reduced demand for the product; increased competition; inflation or high interest rates; or similar factors.

Economic Useful Life - The estimated period of time that a new property may be profitably used for the purpose for which it was intended. Stated another way, economic life is the estimated number of years that a new property can be used before it would pay the owner to replace it with the most economical replacement property that could perform an equivalent service. Functional or economic factors may limit a property's economic life. An asset's economic life will often be less than its normal useful life.

Effective Age - The apparent age of a property in comparison with a new property of like kind; that is, the age indicated by the actual condition of a property. (May be calculated by deducting the remaining useful life of an asset from the normal useful life)

Estimated Remaining Life - The period in years over which an item or groups of items are estimated to remain usable.

Functional Obsolescence - The loss in value or usefulness of a property caused by inefficiencies or inadequacies of the property itself, when compared to a more efficient or less costly replacement property that new technology has developed. Symptoms suggesting the presence of functional obsolescence are excess operating cost, excess construction (excess capital cost), over-capacity, inadequacy, lack of utility, or similar conditions.

Normal Useful Life (NUL) - The physical life, usually in terms of years, that a new property will actually be used before it is retired from service. A property's NUL relates to how long similar properties actually tend to be used, as opposed to the more theoretical economic life calculation of how long a property can profitably be used. See Economic Life.

Physical Deterioration - A form of depreciation where the loss in value or usefulness of a property is due to the using up or expiration of its useful life caused by wear and tear, deterioration, exposure to various elements, physical stresses, and similar factors.

Physical Life - The number of years an asset will physically endure before it deteriorates or fatigues to unusable condition purely from physical causes, without considering functional and economic obsolescence.

Remaining Economic Life - Estimated period during which a property of a certain effective age is expected to continue to be profitably used for the purpose for which it was intended.

Remaining Useful Life (RUL) - The estimated period during which a property of a certain effective age is expected to actually be used before it is retired from service.

Total Life - Total life may have three definitions depending on the age and use of an asset: 1) For a new asset, it is the life in years that can be expected; 2) For a used asset, it is the sum of the effective age plus the expected remaining life; and 3) For an asset that has been removed from service, it is the actual number of years the asset was in service.

Useful Life - The period of time over which property may reasonably be expected to perform the function for which it was designed.

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Estimated Normal Useful Lives

Industry Number	Industry Sector Name	Average of Life (Years)	Minimum Life (Years)	Maximum Life (Years)
1	Aerospace and Defense	13	11	14
2	Agricultural	14	13	15
3	Assembly and Manufacturing	11	10	12
4	Automobile Production	10	9	11
5	Banking and Financial Services	20	17	24
6	Chemical Process	14	13	15
7	Computer Equipment	4	4	6
8	Construction Equipment and Materials	12	11	14
9	Electrical and Steam Production and Distribution	29	26	31
10	Food, Beverage and Agricultural Processing	17	15	19
11	Furniture-Office/Other	13	12	14
12	Gaming and Entertainment	6	4	7
13	General Plant Equipment	14	12	15
14	Glass Manufacturing	18	16	19
15	Hi-Tech Manufacturing	11	9	12
16	Hospitality, Food Service and Institutional	12	11	13
17	Iron and Steel Production	20	18	21
18	Laboratory, Science and Engineering	17	15	18
19	Leather Goods Production	16	14	17
20	Linoleum Manufacturing	19	17	21
21	Marine	25	20	30
22	Material Handling Equipment	17	15	19
23	Medical and Health Sciences	10	9	11
24	Metal Working and Forming	18	17	20
25	Mining and Extractive Resources	20	18	22
26	Miscellaneous	26	23	28
27	Office Equipment	11	10	12
28	Oil and Gas Production and Distribution	23	21	25
29	Paint and Varnish Production	20	18	21
30	Photography	12	11	13
31	Plastics Production	13	12	14
32	Printing and Publishing	14	13	16
33	Railroad Equipment	24	22	28
34	Refrigeration	18	16	19
35	Rubber Production	15	13	16
36	Soap Manufacturing	17	15	18
37	Tankage	21	19	23
38	Telecommunications Equipment	11	10	13
39	Telecommunications-Wireless	9	8	11
40	Telecommunications-Wireline	11	9	14
41	Textile and Clothing Manufacturing	19	17	21
42	Vehicles	8	7	9
43	Wastewater Treatment	20	18	22
44	Water Filtration Plant	20	18	22
45	Wood, Paper and Paper Products	18	16	20

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
1	AEROSPACE INDUSTRY EQUIPMENT	8	7	9
1	AEROSPACE PRODUCTS MFG EQUIPMENT, HEAVY EQUIP	12	11	13
1	AEROSPACE PRODUCTS MFG EQUIPMENT, LIGHT EQUIP	8	7	9
1	AIR TRANSPORT EQUIPMENT, PASSENGER & COMMERCIAL	10	9	10
1	AIR TRANSPORTATION	15	14	16
1	AIRCRAFT COMMUNICATION EQUIPMENT	4	4	6
1	AIRCRAFT ENGINES	6000 FLY HRS	6000 FLY HRS	6000 FLY HRS
1	AIRCRAFT, COMMERCIAL	30	27	33
1	AIRCRAFT, CORPORATE	30	27	33
1	AIRPORT & AIRWAY LIGHTING EQUIPMENT	15	14	16
1	AIRWAY COMMUNICATION EQUIPMENT	6	5	7
1	FUEL STORAGE & DISTRIBUTION EQUIPMENT	10	9	11
1	FURNITURE, FIXTURES & OFFICE EQUIPMENT	15	14	16
1	HANGAR EQUIPMENT	10	9	11
1	HELICOPTERS, GENERAL AVIATION	25	20	30
1	MACHINERY & EQUIPMENT, MAINTENANCE RELATED	15	14	16
1	MISCELLANEOUS FLYING EQUIPMENT	5	5	6
1	MISCELLANEOUS GROUND EQUIPMENT	10	9	11
1	MOTOR VEHICLES & EQUIPMENT	5	5	6
1	PROPELLERS, FULL FEATHERING	4000 FLY HRS	4000 FLY HRS	4000 FLY HRS
1	PROPELLERS, REGULAR	2000 FLY HRS	2000 FLY HRS	2000 FLY HRS
1	SHOP EQUIPMENT	10	9	11
1	SMALL TOOLS	10	9	11
2	AGRICULTURE PRODUCTION MACHINERY & EQUIPMENT	15	14	16
2	AGRICULTURAL EQUIPMENT	8	7	9
2	BARRELS, DIP	6	5	7
2	BEEHIVES	10	9	11
2	BENCHES	15	14	16
2	BINDERS, CORN	12	11	13
2	BINDERS, GRAIN	14	13	15
2	BINS, METAL	20	18	22
2	BOILERS	20	18	22
2	BUNCHERS, CLOVER	15	14	16
2	BURNERS, OIL	15	14	16
2	CABLES, STEEL	8	7	9
2	CANALS; WOOD SIPHON	25	23	27
2	CANNING MACHINES	15	14	16
2	CARRIERS, FEED	15	14	16
2	CARRIERS, HAY	20	18	22
2	CARRIERS, LITTER	5	5	6
2	CARTS, DUMP & FARM	8	7	9
2	CARTS, HAND	5	5	6
2	CLEANING & GRADING EQUIPMENT	15	14	16
2	CLIPPERS, HORSE	8	7	9
2	CONVEYORS & ELEVATORS	15	14	16
2	COVERS, CANVAS	8	7	9
2	CRIBS, CORN, STEEL	15	14	16
2	CRIBS, CORN, WOOD	30	27	33
2	CRUSHERS, CORN & COB	15	14	16
2	CULTIVATORS	15	14	16
2	CULVERTS, GALVANIZED, CORRUGATED IRON	25	23	27
2	CULVERTS, RIVETED STEEL	33	30	36
2	CUPS, TURPENTINE	5	5	6
2	CUTTERS, FEED	12	11	13
2	CUTTERS, ROTARY STAMP	20	18	22
2	DIGGERS, POTATO	15	14	16
2	DISTRIBUTORS, FERTILIZER	12	11	13
2	DRILLS, GRAIN	15	14	16
2	DRILLS, WELL	10	9	11
2	DROSS PLANTS	10	9	11
2	ELEVATORS & WAGON DUMPS, GRAIN	15	14	16
2	ENGINES, DIESEL	15	14	16
2	ENGINES, GASOLINE	10	9	11
2	FEEDERS	8	7	9

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
2	FENCE MACHINES	5	5	6
2	FENCE POSTS, STEEL	30	27	33
2	FENCES, SNOW	8	7	9
2	FENCES, WOOD	15	14	16
2	FENCING, WOVEN WIRE	15	14	16
2	FISHING EQUIPMENT, EXCLUDING BOATS	4	4	4
2	FLUMES	25	23	27
2	FORGES, PORTABLE	12	11	13
2	FUMIGATORS	10	9	11
2	FURNACES, EVAPORATOR, DRY	15	14	16
2	FURNACES, HEATING	25	23	27
2	FURROW OPENERS, DISK	15	14	16
2	GATES, FARM	15	14	16
2	GENERATORS, GAS, ACETYLENE	12	11	13
2	GRINDERS, GRAIN & FEED	15	14	16
2	HARROWS	12	11	13
2	HARVESTERS, GRAIN	15	14	16
2	HEADERS	15	14	16
2	HOISTS & FORKS, HAY	12	11	13
2	HULLERS, CLOVER & ALFALFA	15	14	16
2	HUSKERS	15	14	16
2	ICE BOXES	12	11	13
2	INCUBATORS & BROODERS	15	14	16
2	LABORATORY EQUIPMENT	8	7	9
2	LISTERS	15	14	16
2	LOADERS, HAY & SEED	10	9	11
2	LOGGING EQUIPMENT	5	5	6
2	MILKING MACHINES	15	14	16
2	MILLS & PRESSES, CIDER	15	14	16
2	MILLS, CORN, PORTABLE	12	11	13
2	MILLS, FEED	15	14	16
2	MILLS, GRIST	15	14	16
2	MILLS, SMUT	15	14	16
2	MOWERS, ELECTRIC TRIMMERS	3	3	3
2	MOWERS, FARM	10	9	11
2	MOWERS, GANG	5	5	6
2	MOWERS, HAND	5	5	6
2	MOWERS, LAWN	5	5	6
2	NETS, GILL	4	4	4
2	NETS, TRAP	5	5	6
2	ORCHARD TOOLS	5	5	6
2	PACKING TOOLS	10	9	11
2	PENS, LIVESTOCK	20	18	22
2	PICKING MACHINES	5	5	6
2	PLANTERS	15	14	16
2	PLOWS	15	14	16
2	PRESSES, HAY, BALING	12	11	13
2	PULLERS & GRUBBERS, STUMP	20	18	22
2	PULLERS, BEET	15	14	16
2	PULVERIZERS, LIMESTONE	10	9	11
2	PUMPS, BUCKET	15	14	16
2	PUMPS, CENTRIFUGAL OR ROTARY	15	14	16
2	PUMPS, PLUNGER	15	14	16
2	RACKS, FEED	10	9	11
2	RACKS, HAY & STACK	15	14	16
2	RAKES, HAY	15	14	16
2	REFRIGERATORS, ELECTRIC	12	11	13
2	SADDLES	10	9	11
2	SAWS, CIRCULAR	5	5	6
2	SCALES, PORTABLE	15	14	16
2	SCALES, TRUCK OR WAGON	25	23	27
2	SEEDERS, ALL TYPES	15	14	16
2	SEINES, GEARS, ETC.	4	4	4
2	SEPARATORS, CREAM OR GRAIN	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
2	SETTERS, PLANT	12	11	13
2	SHEARING MACHINES, HAND & POWER	10	9	11
2	SHELLERS, CORN	15	14	16
2	SHREDDERS	15	14	16
2	SILOS, CONCRETE	50	45	55
2	SILOS, METAL & GLASS	25	23	27
2	SILOS, WOODEN	20	18	22
2	SLEDS & SLEIGHS	15	14	16
2	SMUDGE POTS	10	9	11
2	SORTERS, POTATO	15	14	16
2	SOWERS, GRAIN, BROADCAST	15	14	16
2	SOWERS, LIME	8	7	9
2	SPRAYERS	15	14	16
2	SPREADERS, MANURE	15	14	16
2	STACKERS, HAY	15	14	16
2	SUBSOILERS	15	14	16
2	TANKS, GRAIN, CONCRETE	50	45	55
2	TANKS, GRAIN, METAL	25	23	27
2	TANKS, TURPENTINE	5	5	6
2	TANKS, WAGON	10	9	11
2	TANKS, WATER, STEEL	40	36	44
2	TANKS, WATER, WOOD	20	18	22
2	TANKS, WATERING	20	18	22
2	TARPAULINS	8	7	9
2	TRACTORS	12	11	13
2	TRAPS & LEADERS	6	5	7
2	TROUGHS, IRON & STEEL	15	14	16
2	VATS, DIPPING	10	9	11
2	WAGON BEDS & RACKS	6	5	7
2	WAGON GEAR--WOOD WHEELS	12	11	13
2	WAGONS, LIGHT	12	11	13
2	WAGONS, TRUCKING, HEAVY DUTY	10	9	11
2	WEIGHERS & BAGGING, GRAIN	20	18	22
2	WIND-MILLS	20	18	22
3	ALUMINUM WARE PRODUCTION EQUIPMENT	20	18	22
3	BLACKSMITH SHOP EQUIPMENT	20	18	22
3	BLACKSMITH SHOP EQUIPMENT	20	18	22
3	BLACKSMITH SHOP OUTFITS, PORTABLE	4	4	4
3	CLOCKS & WATCHES MANUFACTURING EQUIPMENT	8	7	9
3	COMPRESSORS, AIR	20	18	22
3	CONVEYORS, MATERIAL HANDLING	20	18	22
3	ELECTRICAL & NONELECTRICAL MACHINERY MFG EQUIP	8	7	9
3	ELECTRICAL EQUIPMENT MANUFACTURING EQUIPMENT	8	7	9
3	FILM & TAPE MANUFACTURING EQUIPMENT	10	9	10
3	FOUNDRY PRODUCTS MANUFACTURING EQUIPMENT	11	10	12
3	FURNACES & OVENS	20	18	22
3	JEWELRY MANUFACTURING EQUIPMENT	10	9	10
3	MUSICAL INSTRUMENT MANUFACTURING EQUIPMENT	10	9	10
3	OFFICE & ART SUPPLY MANUFACTURING EQUIPMENT	10	9	10
3	ROBOTS-INDUSTRIAL ALL TYPES	8	7	9
3	SPORTING GOODS MANUFACTURING EQUIPMENT	10	9	10
3	TOY MANUFACTURING EQUIPMENT	10	9	10
3	TRANSMISSION & DISTRIBUTION FACILITIES EQUIPMENT	24	22	26
3	WASTE REDUCTION & RESOURCE RECOVERY PLANT EQUIP	8	7	9
4	ACCESSORY EQUIPMENT, AUTOMOTIVE	8	7	9
4	AUTOMOBILE REPAIR SHOP EQUIPMENT	8	7	9
4	INTERNAL COMBUSTION ENGINES (DIESEL TYPE)	25	23	27
4	MANUFACTURING, EQUIPMENT	15	14	16
4	MOTOR VEHICLE MANUFACTURING EQUIPMENT, LIGHT	10	9	10
4	MOTOR VEHICLE SPECIAL TOOLING	3	3	5
4	MOTOR VEHICLES MANUFACTURING EQUIPMENT,HEAVY	15	14	16
4	REPAIR SHOP, GENERAL EQUIPMENT	10	9	11
5	BANK ALARM SYSTEMS	10	9	12
5	BANK VAULT DOORS	30	25	35

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
5	SAFETY DEPOSIT BOXES	30	25	35
5	TELLER MACHINES-AUTOMATIC (ATM)	10	8	12
6	ABSORBERS, GAS	16	14	18
6	ABSORBERS, GENERAL	10	9	11
6	ABSORBERS, SPECIAL	20	18	22
6	ACETIC, BLOW CASES, CAST IRON & COPPER	3	3	3
6	ACETIC, COLUMNS, FRACTIONATING	3	3	3
6	ACETIC, CONDENSERS, COPPER	10	9	11
6	ACETIC, CONDENSERS, DURIION	10	9	11
6	ACETIC, CONDENSERS, LEAD	6	5	7
6	ACETIC, MOTORS	10	9	11
6	ACETIC, PIPES, ACID, COPPER	10	9	11
6	ACETIC, PIPES, ACID, RUBBER	8	7	9
6	ACETIC, PIPES, ALUMINUM	3	3	3
6	ACETIC, PIPES, GLASS	5	5	6
6	ACETIC, PIPES, WATER	10	9	11
6	ACETIC, POTS	10	9	11
6	ACETIC, PUMPS, VACUUM	7	6	8
6	ACETIC, RECEIVERS, ACID (STONEWARE)	10	9	11
6	ACETIC, RECEIVERS, ACID, FOR PRODUCT-STONEWARE	20	18	22
6	ACETIC, SCRUBBERS (STONEWARE)	10	9	11
6	ACETIC, STILLLS, CAST IRON	12	11	13
6	ACETIC, STILLLS, REFINING, COPPER	20	18	22
6	ACETIC, STILLLS, REFINING, HEATING COIL	3	3	3
6	ACETIC, TANKS, STORAGE, STEEL	25	23	27
6	ACETIC, TANKS, STORAGE, WOOD	25	23	27
6	AIR WASHERS	20	18	22
6	AUTOCLAVES	10	9	11
6	BAGGING MACHINES	15	14	16
6	BARRELS, TILTING & TUMBLING	8	7	9
6	BINS, CHARGING	20	18	22
6	BINS, STORAGE	25	23	27
6	BLOWERS, NONCORROSIVE FUMES	25	23	27
6	BREAKERS, MATERIALS	12	11	13
6	BRIQUETTING MACHINES	13	12	14
6	BUCKETS, CHARGING	8	7	9
6	BURNERS, PHOSPHORUS	10	9	11
6	CELLS, CHLORINE	6	5	7
6	CELLS, ELECTROLYTIC	15	14	16
6	CENTRIFUGALS	20	18	22
6	CHARGING MACHINES	12	11	13
6	CHEMICAL & ALLIED PRODUCTION EQUIPMENT	8	7	8
6	CHEMICAL MANUFACTURING EQUIPMENT	15	14	16
6	CHLORINATORS	12	11	13
6	CLASSIFIERS	20	18	22
6	COKE QUENCHERS	15	14	16
6	COLUMNS, AMMONIA	6	5	7
6	COLUMNS, OTHERS	10	9	11
6	COLUMNS, OXYGEN	8	7	9
6	COMPRESSORS, AIR	15	14	16
6	COMPRESSORS, AIR	15	14	16
6	COMPRESSORS, AIR	15	14	16
6	COMPRESSORS, CARBONIC DRY ICE	6	5	7
6	COMPRESSORS, CHLORINE DRY GAS	20	18	22
6	COMPRESSORS, FOR CARBON DIOXIDE	20	18	22
6	COMPRESSORS, GAS PUMPS	15	14	16
6	COMPRESSORS, NITROGEN	15	14	16
6	COMPRESSORS, OXYGEN	15	14	16
6	CONCENTRATE & EVAPORATE UNITS, POTASSIUM CARBONATE	20	18	22
6	CONCENTRATING UNITS (AMMONIUM CHLORIDE)	12	11	13
6	CONCENTRATORS, HYDRAULIC TYPE	12	11	13
6	CONDENSERS (CLOSED TYPE)	20	18	22
6	CONDENSERS, CONCRETE CONSTRUCTION	25	23	27
6	CONDENSERS, STEEL, WITH TUBES	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
6	CONTAINERS, COPPER	9	8	10
6	CONVEYORS-BELT	20	18	22
6	COOLERS	10	9	11
6	COOLERS, AFTER, FORE & INTER	17	15	19
6	COOLERS, BRINE	20	18	22
6	COOLERS, GAS	15	14	16
6	COOLERS, LEAD-LINED	15	14	16
6	COOLERS, ROTARY	20	18	22
6	CRUSHERS, GYRATORY, JAW & ROLL	15	14	16
6	CRYSTALLIZERS	15	14	16
6	CYLINDER DRYING CHAMBERS	18	16	20
6	CYLINDER TESTING APPARATUS	10	9	11
6	CYLINDERS	25	23	27
6	DIGESTERS	10	9	11
6	DIGESTERS, LEAD-LINED	15	14	16
6	DISHES, SILICA	10	9	11
6	DISSOLVERS, LEAD-LINED	15	14	16
6	DRAINERS, LEAD-LINED	15	14	16
6	DRYERS, OXYGEN	14	13	15
6	DRYERS, ROTARY & TUNNEL TYPES	20	18	22
6	DRYERS, ROTARY TUBE	10	9	11
6	DRYERS, SALT (CALCIUM CHLORIDE)	16	14	18
6	DRYERS, STEAM (BICARBONATE OF SODA)	20	18	22
6	DRYERS, VACUUM	20	18	22
6	DRYING PANS, LEAD-LINED	20	18	22
6	DUST COLLECTORS	15	14	16
6	EGGS, LEAD-LINED	20	18	22
6	ELEVATORS, BUCKET & BELT	15	14	16
6	ELEVATORS, SCREW CONVEYORS	15	14	16
6	ENGINES, EXPANSION	25	23	27
6	EVAPORATING PANS, STEAM JACKETED KETTLES	15	14	16
6	EVAPORATORS	17	15	19
6	EVAPORATORS, CAUSTIC SODA-CAST IRON	17	15	19
6	EVAPORATORS, LEAD-LINED	15	14	16
6	EVAPORATORS, STEAM	15	14	16
6	FANS	15	14	16
6	FEEDERS, LIME	19	17	21
6	FILLERS, BAG	14	13	15
6	FILTER PRESSES, CAST-IRON PLATES	15	14	16
6	FILTER PRESSES, STEEL LEAVES	20	18	22
6	FILTER WHEELS FOR CAUSTICIZER	20	18	22
6	FLAKER WHEELS WITH SPEED REDUCER	15	14	16
6	FURNACES, CALCINING BICARBONATE OF SODA TO SODA ASH	6	5	7
6	FURNACES, ELECTRIC	15	14	16
6	FURNACES, ELECTRIC, CARBIDE & METALLURGICAL	20	18	22
6	FURNACES, GAS FOR HEAT TREATING, TORCHING & BRANDING	8	7	9
6	FURNACES, PRE-HEATING & WELDING	12	11	13
6	GENERATORS, ACETYLENE	12	11	13
6	GRINDERS	12	11	13
6	HEATERS, ELECTRIC, HOT PLATE	15	14	16
6	HEATERS, ELECTRIC, HOT WATER	12	11	13
6	HOLDERS, GAS	25	23	27
6	HOLDERS, OXYGEN	25	23	27
6	HOPPERS, SHEET METAL	15	14	16
6	HYDRATORS	12	11	13
6	HYDROLYZERS	7	6	8
6	INCINERATORS	22	20	24
6	INTERCHARGERS, HEAT	15	14	16
6	KETTLES, MELTING	6	5	7
6	KETTLES, NITRATING	6	5	7
6	KETTLES, REDUCING	6	5	7
6	KETTLES, SALT	6	5	7
6	KETTLES, STEAM JACKETED	15	14	17
6	KILNS, CALCINATING	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
6	KILNS, LIME	20	18	22
6	KILNS, ROTARY	15	14	16
6	KILNS, ROTARY	20	18	22
6	KILNS, VERTICAL	20	18	22
6	LIQUEFIERS	14	13	15
6	METERING EQUIPMENT, ELECTRIC	12	11	13
6	METERS, LIQUID MEASURING	10	9	11
6	MILLS	12	11	13
6	MILLS, GRINDING	20	18	22
6	MILLS, STAMP	12	11	13
6	MIXERS, HEAVY	20	18	22
6	MIXERS, LIGHT	12	11	13
6	MOTOR GENERATOR SETS	20	18	22
6	MOTORS	20	18	22
6	MURIATIC, AIR LIFTS (HARD RUBBER)	10	9	11
6	MURIATIC, CARS, TANK	10	9	11
6	MURIATIC, COOLERS	10	9	11
6	MURIATIC, ELEVATORS, BUCKET	10	9	11
6	MURIATIC, EXHAUSTERS, RUBBER-LINED	8	7	9
6	MURIATIC, FLUES, EARTHENWARE	10	9	11
6	MURIATIC, FURNACES, MANHEIM	8	7	9
6	MURIATIC, FURNACES, POT & MUFFLE	10	9	11
6	MURIATIC, FURNACES, RETORT	8	7	9
6	MURIATIC, GRINDERS & COOLERS, SALT CAKE	12	11	13
6	MURIATIC, MOTORS	14	13	15
6	MURIATIC, PIPES, ACID-HARD RUBBER	7	6	8
6	MURIATIC, PIPES, CHEMICAL WARE	2	2	2
6	MURIATIC, PIPES, OIL	20	18	22
6	MURIATIC, PIPES, WATER	4	4	4
6	MURIATIC, POTS, CONDENSING-EARTHENWARE	7	6	8
6	MURIATIC, PUMPS & BLOWCASES, CHEMICAL WARE-LINED	3	3	3
6	MURIATIC, PUMPS & BLOWCASES, RUBBER-LINED BLOWCASE	5	5	6
6	MURIATIC, STORAGE TANKS-WOODEN, RUBBER-LINED	14	13	15
6	MURIATIC, TANKS, SULPHURIC-ACID STORAGE-STEEL	20	18	22
6	MURIATIC, TOURILLES, SILICA	10	9	11
6	MURIATIC, TOWERS, ABSORBING	10	9	11
6	NITRIC, BLOWCASES-EARTHENWARE	2	2	2
6	NITRIC, BLOWERS-STONEWARE	5	5	6
6	NITRIC, CONDENSERS, S BEND-STONEWARE	2	2	2
6	NITRIC, CONDENSERS-DURIRON	12	11	13
6	NITRIC, ELEVATORS & CONVEYORS-SCREW	10	9	11
6	NITRIC, FLUES, GAS-DURIRON	8	7	9
6	NITRIC, PANS, NITER CAKE-STEEL	10	9	11
6	NITRIC, PIPES & FITTINGS-EARTHENWARE, DURIRON, LEAD	2	2	2
6	NITRIC, PUMPS, SULPHURIC (IRON), CENTRIFUGAL	5	5	6
6	NITRIC, RECEIVERS-STONEWARE	5	5	6
6	NITRIC, RETORTS, 24-HOUR SERVICE	3	3	3
6	NITRIC, TANKS-STEEL	10	9	11
6	NITRIC, TOWERS, CONDENSING	9	8	10
6	OXYGEN FILLING MANIFOLDS	12	11	13
6	OXYGEN MANIFOLDS	20	18	22
6	PANS, MELTING	6	5	7
6	PANS, NITRATING	6	5	7
6	PANS, REDUCING	6	5	7
6	PANS, SETTLER	20	18	22
6	PANS, STEAM JACKETED	6	5	7
6	PIPE, SILICA	4	4	4
6	PIPING, AIR, GAS, STEAM, WATER	20	18	22
6	PIPING, CORROSIVE MATTER	15	14	16
6	POTS, CAST IRON	12	11	13
6	POTS, CAUSTIC	18	16	20
6	POTS, CERAMICS	15	14	16
6	POTS, FURNACE (CAST-IRON)	20	18	22
6	POTS, MELTING (CAST-IRON)	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
6	PRECIPITATORS	18	16	20
6	PRE-HEATERS	9	8	10
6	PRESSES, FILTER	17	15	19
6	PULVERIZERS	12	11	13
6	PUMPS, CAUSTIC SODA, CENTRIFUGAL TYPE	18	16	20
6	PUMPS, CHLORINE DRY GAS	18	16	20
6	PUMPS, CORROSIVE LIQUOR	10	9	11
6	PUMPS, WATER	15	14	16
6	PURIFIERS	18	16	20
6	REACTORS, ELECTRICAL	20	18	22
6	RECEIVERS, COPPER	9	8	10
6	RECEIVERS, VACUUM	20	18	22
6	RECOVERY UNITS	7	6	8
6	REGULATORS, TEMPERATURE	10	9	11
6	RETORTS	25	23	27
6	RETORTS, CAST IRON	20	18	22
6	ROTARY CONVERTERS	25	23	27
6	SATURATORS	12	11	13
6	SCALES	15	14	16
6	SCOOPERS, BUCKET TYPE	10	9	11
6	SCREENS	12	11	13
6	SCRUBBERS	20	18	22
6	SCRUBBERS, GAS	15	14	16
6	SCRUBBERS, VACUUM	20	18	22
6	SEPARATORS	20	18	22
6	SETTLING UNITS-CALCIUM CHLORIDE	15	14	16
6	SIFTERS	12	11	13
6	SLAKERS	21	19	23
6	SPEED REDUCERS	15	14	16
6	STILLS (CLOSED TYPE)	17	15	19
6	STILLS, LEAD	10	9	11
6	STOKERS, TO KILN	15	14	16
6	SULPHURIC (CONTACT), PIPES, ACID	10	9	11
6	SULPHURIC (CHAMBER), AIR LIFTS, ACID	10	9	11
6	SULPHURIC (CHAMBER), BLOWCASES	10	9	11
6	SULPHURIC (CHAMBER), BLOWERS, GAS (LEAD)	15	14	16
6	SULPHURIC (CHAMBER), CHAMBERS	15	14	16
6	SULPHURIC (CHAMBER), COOLERS, ACID (LEAD COIL)	10	9	11
6	SULPHURIC (CHAMBER), FANS (CAST IRON)	10	9	11
6	SULPHURIC (CHAMBER), PIPES (LEAD)	10	9	11
6	SULPHURIC (CHAMBER), POTS, NITER	20	18	22
6	SULPHURIC (CHAMBER), PUMPS, ACID	5	5	6
6	SULPHURIC (CHAMBER), TANKS (STEEL), ACID STORAGE	20	18	22
6	SULPHURIC (CHAMBER), TANKS, TOWER, ACID, DISTRIBUTING	8	7	9
6	SULPHURIC (CONTACT) PUMPS, ACID (LEAD)	8	7	9
6	SULPHURIC (CONTACT) SEPARATORS	14	13	15
6	SULPHURIC (CONTACT) SUBLIMERS, BRIMSTONE	10	9	11
6	SULPHURIC (CONTACT), AIR LIFTS	14	13	15
6	SULPHURIC (CONTACT), BLOWCASES (CAST IRON & STEEL)	5	5	6
6	SULPHURIC (CONTACT), BLOWERS	20	18	22
6	SULPHURIC (CONTACT), BURNERS, BRIMSTONE	10	9	11
6	SULPHURIC (CONTACT), BURNERS, OTHER	15	14	16
6	SULPHURIC (CONTACT), COKE BOXES	17	15	19
6	SULPHURIC (CONTACT), COMBUSTION CHAMBERS, BRIMSTONE	10	9	11
6	SULPHURIC (CONTACT), COMPRESSORS, AIR	15	14	16
6	SULPHURIC (CONTACT), CONTACT MASS,(PLATES & SUPPORTS)	17	15	19
6	SULPHURIC (CONTACT), CONVERTERS	14	13	15
6	SULPHURIC (CONTACT), CONVEYORS & ELEVATORS	10	9	11
6	SULPHURIC (CONTACT), COOLERS, DRYING ACID	10	9	11
6	SULPHURIC (CONTACT), COOLERS, GAS	14	13	15
6	SULPHURIC (CONTACT), COOLERS, GAS, TOWER	10	9	11
6	SULPHURIC (CONTACT), DUST CHAMBERS (BRICK)	14	13	15
6	SULPHURIC (CONTACT), FILTERS, PRELIMINARY	11	10	12
6	SULPHURIC (CONTACT), FLUES (IRON)	13	12	14

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
6	SULPHURIC (CONTACT), GAUGES, METERS, PYROMETERS	14	13	15
6	SULPHURIC (CONTACT), HEATERS, PRELIMINARY	14	13	15
6	SULPHURIC (CONTACT), MELTERS, BRIMSTONE	10	9	11
6	SULPHURIC (CONTACT), MOTORS	17	15	19
6	SULPHURIC (CONTACT), PLATINUM, IN CATALYST	20	18	22
6	SULPHURIC (CONTACT), PUMPS, ACID (IRON)	7	6	8
6	SULPHURIC (CONTACT), TANK CARS (STEEL)	12	11	13
6	SULPHURIC (CONTACT), TANKS, ROASTED ORE STG (STEEL)	20	18	22
6	SULPHURIC (CONTACT), TANKS, STORAGE (LEAD)	20	18	22
6	SULPHURIC (CONTACT), TANKS, STORAGE (STEEL)	17	15	19
6	SULPHURIC (CONTACT), TOWERS, ABSORBING	9	8	10
6	SULPHURIC (CONTACT), TOWERS, COOLER, COLD SCRUB	12	11	13
6	SULPHURIC (CONTACT), TOWERS, DRY	10	9	11
6	SULPHURIC (CONTACT), TOWERS, OLEUM	10	9	11
6	SULPHURIC (CONTACT), TOWERS, SCRUB	10	9	11
6	SULPHURIC (CONTACT), TRANSFERS	9	8	10
6	SULPHURIC (CONTACT), BURNERS, GLENS FALLS	10	9	11
6	SULPHURIC, (CHAMBER), TOWERS	20	18	22
6	TANKS, ALUMINUM	15	14	16
6	TANKS, ASH STORAGE	20	18	22
6	TANKS, BOTTOM DISSOLVER (CAUSTIC PLANT)	20	18	22
6	TANKS, CAST-IRON	25	23	27
6	TANKS, DISSOLVER & MIXER	20	18	22
6	TANKS, FEEDER, STEEL	20	18	22
6	TANKS, FILTER WHEEL CAUSTICIZER	20	18	22
6	TANKS, GALVANIZED-IRON	15	14	16
6	TANKS, HOT WATER STORAGE	15	14	16
6	TANKS, LEAD-LINED	15	14	16
6	TANKS, LIME	20	18	22
6	TANKS, MIXING	20	18	22
6	TANKS, MUD	20	18	22
6	TANKS, MUD STORAGE	20	18	22
6	TANKS, SALT SETTLING	20	18	22
6	TANKS, SETTLING	20	18	22
6	TANKS, STEEL OR CONCRETE LINED	15	14	16
6	TANKS, STORAGE	20	18	22
6	TANKS, STORAGE (WEAK CAUSTIC SODA SOLUTION)	20	18	22
6	TANKS, THICKENER	20	18	22
6	TANKS, TOWERS	20	18	22
6	TANKS, WOODEN, LEAD LINED	15	14	16
6	THICKENERS	17	15	19
6	TOWERS, ACID & REACTION	5	5	6
6	TOWERS, CARBONATING & PRECIPITATING	20	18	22
6	TOWERS, COOLING	7	6	8
6	TOWERS, COOLING	20	18	22
6	TOWERS, DECARBONIZING (STEEL DRUM TYPE)	10	9	11
6	TOWERS, DISTILLATION	20	18	22
6	TOWERS, PURIFIER	15	14	16
6	TOWERS, STEEL	20	18	22
6	TOWERS, WASHING (FOR CHLORINE GAS), CAST IRON	20	18	22
6	TOWERS, WASHING (FOR CHLORINE GAS), STONE	20	18	22
6	TRANSFORMERS	25	23	27
6	TROUGHS, SILICA	4	4	4
6	WASHERS	20	18	22
7	COMPUTER PERIPHERALS	5	5	7
7	COMPUTERS, DESK TOP	3	3	3
7	COMPUTERS, LAPTOP	3	3	5
7	COMPUTERS, MAINFRAME	5	5	8
7	DATA HANDLING EQUIPMENT, COMPUTERS & TERMINALS	3	3	5
7	DATA HANDLING EQUIPMENT, EXCEPT COMPUTERS	5	4	6
7	INFORMATION SYSTEMS, COMPUTER & PERIPHERAL EQUIP	5	5	8
8	AGITATORS	15	14	16
8	AGITATORS, HEAVY DUTY	25	23	27
8	AUGERS	14	13	15

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
8	BACKFILLERS, POWER, HEAVY	15	14	16
8	BACKFILLERS, POWER, MEDIUM	5	5	6
8	BACKFILLERS, POWER, TRACTOR	8	7	9
8	BAGGERS	15	14	16
8	BATCH PLANTS, ALL STEEL, DEMOUNTABLE	10	9	11
8	BATCH PLANTS, STATIONARY	14	13	15
8	BATCH PLANTS, STEEL FRAME, WOOD BIN	10	9	11
8	BATCH, MEASURING DEVICES	4	4	4
8	BEATERS, TUB	15	14	16
8	BENDERS, BAR	10	9	11
8	BENDERS, WIRE	18	16	20
8	BENDING BLOCKS	10	9	11
8	BENDING MACHINES, ANGLE	15	14	16
8	BENDING MACHINES, PIPE	15	14	16
8	BENDING MACHINES, RAIL	15	14	16
8	BIN FRAMES, STEEL	6	5	7
8	BINS, PLASTIC	10	9	12
8	BINS, STEEL	12	11	13
8	BINS, STEEL, CONCRETE	6	5	7
8	BINS, WOOD	8	7	9
8	BLOCK MACHINES	18	16	20
8	BLOCKS, PULLEY, DIFFERENTIAL	6	5	7
8	BLOWERS	15	14	16
8	BLOWERS, MECHANICAL	10	9	11
8	BOILERS	25	23	27
8	BOILERS, STATIONARY	20	18	22
8	BOILERS, UPRIGHT	7	6	8
8	BORERS (WOOD), PORTABLE	3	3	3
8	BORING APPARATUS, TEST	10	9	11
8	BOXES, MORTAR & BATCH	3	3	3
8	BREAKERS, PAVEMENT, PNEUMATIC	3	3	3
8	BRICK MAKING MACHINES	15	14	16
8	BUCKETS, BALL, PIVOT TURNOVER	5	5	6
8	BUCKETS, CABLEWAY	6	5	7
8	BUCKETS, CLAMSHELL	6	5	7
8	BUCKETS, CONCRETE	5	5	6
8	BUCKETS, ELEVATOR	5	5	6
8	BUCKETS, ORANGE PEEL	6	5	7
8	BUCKETS, SCRAPER OR DRAG LINE	6	5	7
8	BUGGLES	10	9	11
8	BUGGLES, CONCRETE	3	3	3
8	BUGGLES, TIMBER	3	3	3
8	BULLDOZERS, TRACTOR	15	14	16
8	BUNDLING MACHINES	18	16	20
8	BUNKERS, STONE PORTABLE, WITH SCREENS	10	9	11
8	BURNER EQUIPMENT, GAS & OIL	12	11	13
8	BURNERS	15	14	16
8	CABLES, WIRE	4	4	4
8	CABLEWAY CARRIAGES	5	5	6
8	CABLEWAYS	15	14	16
8	CABLEWAYS, CABLE ONLY	3	3	3
8	CALCINERS, CONTINUOUS	15	14	16
8	CAMPING EQUIPMENT	3	3	3
8	CAPSTANS, ELECTRIC	10	9	11
8	CARS, BALLAST SPREADER	30	27	33
8	CARS, BATCH	12	11	13
8	CARS, BATCH BOX, STEEL	30	27	33
8	CARS, BOARDING & TOOL	20	18	22
8	CARS, CONCRETE	12	11	13
8	CARS, DERRICK, BRIDGE	10	9	11
8	CARS, DRYER OR KILN	15	14	16
8	CARS, DUMP, STEEL	12	11	13
8	CARS, DUMP, WOOD	6	5	7
8	CARS, FLAT, STEEL	30	27	33

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
8	CARS, FLAT, WOOD	30	27	33
8	CARS, HAND	10	9	11
8	CARS, HOPPER	30	27	33
8	CARS, MINE, STEEL	12	11	13
8	CARS, MINE, WOOD	10	9	11
8	CARS, QUARRY	16	14	18
8	CARS, SCALE	10	9	11
8	CARS, TANK	25	23	27
8	CARTS, CONCRETE	3	3	3
8	CARTS, TOOL (STEEL)	4	4	4
8	CATERPILLAR TRACTORS, AG OR CONSTRUCTION	12	11	13
8	CEMENT GUN MACHINES	4	4	4
8	CEMENT MANUFACTURING EQUIPMENT	15	14	16
8	CEMENT MANUFACTURING EQUIPMENT, LIGHT	15	14	16
8	CEMENT PRODUCTION EQUIPMENT	25	23	27
8	CHAINS, HAWSERS & LINES	6	5	7
8	CHAINS, POWER, TRANSMISSION	5	5	6
8	CHANNELERS, ROCK	6	5	7
8	CHIPPING & CAULKING TOOLS, PNEUMATIC	3	3	3
8	CHUTES, CONCRETE, GRAVITY	2	2	2
8	CLAMPS, COLUMN FORM	5	5	6
8	CLAY PRODUCTS MANUFACTURING EQUIPMENT	12	11	13
8	CLEANING MACHINES FOR EXTERIOR OF BUILDING	15	14	16
8	COLLECTORS, DUST	20	18	22
8	COMPRESSORS, BELT DRIVEN	15	14	16
8	COMPRESSORS, ELECTRIC, PORTABLE	10	9	11
8	COMPRESSORS, GASOLINE, PORTABLE	10	9	11
8	COMPRESSORS, MOTOR-TRUCK UNIT	15	14	16
8	COMPRESSORS, STEAM PORTABLE	10	9	11
8	CONCRETE MIXERS, ELECTRIC	10	9	11
8	CONCRETE MIXERS, GASOLINE, 10S, 14S	10	9	11
8	CONCRETE MIXERS, GASOLINE, 21S, 28S	10	9	11
8	CONCRETE MIXERS, GASOLINE, 3 1/2S, 5S, 7S	8	7	9
8	CONCRETE MIXERS, PAVING, GAS	10	9	11
8	CONCRETE MIXERS, PAVING, STEAM	10	9	11
8	CONCRETE MIXERS, STEAM	10	9	11
8	CONCRETE MIXERS, TRUCK MOUNTED	5	5	6
8	CONDENSERS	20	18	22
8	CONSTRUCTION EQUIPMENT, LIGHT	5	5	6
8	CONTROLLERS, MOTOR	12	11	13
8	CONTROLLERS, TEMPERATURE, AUTOMATIC	10	9	11
8	CONVEYORS, BELT, ELEVATING, PORTABLE	15	14	16
8	CONVEYORS, BELT, ELEVATING, STATIONARY	15	14	16
8	CONVEYORS, BUCKET	15	14	16
8	CONVEYORS, CABLE, DRAG	15	14	16
8	CONVEYORS, CABLE, MONORAIL	15	14	16
8	CONVEYORS, CHAIN, PORTABLE	15	14	16
8	CONVEYORS, PORTABLE	5	5	6
8	CONVEYORS, SCRAPER	6	5	7
8	CONVEYORS-BELT	15	14	16
8	COOLERS (CLINKER)	20	18	22
8	CRANES, CONSTRUCTION	12	11	13
8	CRANES, CRAWLER, ELECTRIC, 10, 15, TONS	10	12	15
8	CRANES, CRAWLER, ELECTRIC, 2 1/2, 5 TONS	8	7	9
8	CRANES, CRAWLER, ELECTRIC, 20 TONS & OVER	14	13	15
8	CRANES, CRAWLER, GAS, 10, 15 TONS	10	9	11
8	CRANES, CRAWLER, GAS, 2 1/2, 5 TONS	10	9	11
8	CRANES, CRAWLER, GAS, 20 TONS & OVER	15	14	16
8	CRANES, CRAWLER, GAS, LOCOMOTIVE GAS	15	14	16
8	CRANES, CRAWLER, STEAM, 10, 15 TONS	15	14	16
8	CRANES, CRAWLER, STEAM, 2 1/2 TONS, 5 TONS	15	14	16
8	CRANES, CRAWLER, STEAM, 20 TONS & OVER	15	14	16
8	CRANES, CRAWLER, STEAM, LOCOMOTIVE	15	14	16
8	CRANES, DOCK OR WHARF TRAVELING	25	23	27

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
8	CRANES, DRAG LINE	20	18	22
8	CRANES, TOWER	30	27	33
8	CRAWLERS, CONSTRUCTION TRACTOR	12	11	13
8	CRUSHERS	20	18	22
8	CRUSHERS, ROCK, PORTABLE	10	9	11
8	CRUSHERS, ROCK, STATIONARY	10	9	11
8	CUT-OFF MACHINES	14	13	15
8	CUTTERS, BAR, POWER	5	5	6
8	CUTTERS, CORRUGATED IRON, HAND	5	5	6
8	CUTTING & WELDING OUTFITS, PORTABLE	8	7	9
8	CUTTING MACHINES	14	13	15
8	DAVITS	15	14	16
8	DERRICKS, BOAT	30	25	35
8	DERRICKS, CIRCLE SWING HAND	12	11	13
8	DERRICKS, CRAB, HAND	16	14	18
8	DERRICKS, CRAB, POWER	10	9	11
8	DERRICKS, GUY, STEEL	12	11	13
8	DERRICKS, GUY, WOOD	8	7	9
8	DERRICKS, STIFFLEG	15	14	16
8	DERRICKS, STIFFLEG, STEEL	12	11	13
8	DERRICKS, STIFFLEG, WOOD	8	7	9
8	DIGGERS, CLAY, PNEUMATIC	3	3	3
8	DISINTEGRATORS	8	7	9
8	DRAG LINES, ELECTRIC, 1, 1 1/4, & 1 1/2 CUBIC YARDS	12	11	13
8	DRAG LINES, ELECTRIC, 1/2, 3/4 CUBIC YARD	12	11	13
8	DRAG LINES, ELECTRIC, 2 CUBIC YARDS & OVER	15	14	16
8	DRAG LINES, GASOLINE, 1, 1 1/4, & 1 1/2 CUBIC YARDS	12	11	13
8	DRAG LINES, GASOLINE, 1/2, 1/4 CUBIC YARD	12	11	13
8	DRAG LINES, GASOLINE, 2 CUBIC YARDS & OVER	15	14	16
8	DRAG LINES, STEAM, 1, 1 1/4 & 1 1/2 CUBIC YARDS	12	11	13
8	DRAG LINES, STEAM, 1/2, 3/4 CUBIC YARD	12	11	13
8	DRAG LINES, STEAM, 2 CUBIC YARDS & OVER	15	14	16
8	DRAGLINES, HEAVY	20	18	22
8	DRAGLINES, LIGHT	10	9	11
8	DRAGLINES, MEDIUM	15	14	16
8	DREDGES, CLAMSHELL	30	25	35
8	DREDGES, DIPPER	30	25	35
8	DREDGES, HYDRAULIC-PORTABLE U.S.	20	18	22
8	DREDGES, HYDRAULIC-NON-PORTABLE U.S.	35	30	40
8	DREDGES, HYDRAULIC-PORTABLE FOREIGN	15	12	20
8	DREDGES, HYDRAULIC-NON-PORTABLE FOREIGN	25	20	30
8	DREDGES, PIPE	10	9	11
8	DRILL BOATS	15	14	16
8	DRILL POINTS, WELL	5	5	6
8	DRILLS, AIRDRIFTER	3	3	3
8	DRILLS, ELECTRIC OR PNEUMATIC HAND	5	5	6
8	DRILLS, HAND, ELECTRIC	3	3	3
8	DRILLS, JACKHAMMER	3	3	3
8	DRILLS, ROCK	8	7	9
8	DRILLS, ROCK, ELECTRIC	3	3	3
8	DRILLS, STEAM	5	5	6
8	DRILLS, TRACTION, WELL	7	6	8
8	DRILLS, TRIPOD	7	6	8
8	DRILLS, TRIPOD	10	9	11
8	DRILLS, TUNNELL CARRIAGE	5	5	6
8	DRILLS, WELL	10	9	11
8	DRUMS FOR OIL (STEEL)	10	9	11
8	DRYERS	20	18	22
8	DRYERS	15	14	16
8	DRYERS, ROTARY	18	16	20
8	DUST COLLECTORS	20	18	22
8	DUSTER MACHINES, BAG	15	14	16
8	ELECTRIC GENERATORS & MOTORS	15	14	16
8	ELEVATORS, BUCKET	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
8	ELEVATORS, BUCKET, STATIONARY	15	14	16
8	ELEVATORS, CAGE (STEEL TOWER)	15	14	16
8	ELEVATORS, SCREW	15	14	16
8	ENGINES, BLOWING	12	11	13
8	ENGINES, FIRE	15	14	16
8	ENGINES, GAS	10	9	11
8	ENGINES, GENERAL	12	11	13
8	ENGINES, INTERNAL COMBUSTION	8	7	9
8	ENGINES, MARINE	15	14	16
8	ENGINES, PLUMBING	14	13	15
8	EXCAVATORS, CABLEWAY, COMPLETE	8	7	9
8	EXCAVATORS, TRENCH, GASOLINE, 12-FOOT DEPTH	10	9	11
8	EXCAVATORS, TRENCH, GASOLINE, 18-FOOT DEPTH	10	9	11
8	EXCAVATORS, TRENCH, GASOLINE, 7-FOOT DEPTH	10	9	11
8	EXCAVATORS, TRENCH, STEAM, 12-FOOT DEPTH	10	9	11
8	EXCAVATORS, TRENCH, STEAM, 18-FOOT DEPTH	10	9	11
8	EXCAVATORS, TRENCH, STEAM, 7-FOOT DEPTH	10	9	11
8	EXCAVATORS, TRENCH, VERTICAL BOOM	10	9	11
8	EXCAVATORS, WHEEL OR CRAWLER TYPE	10	9	11
8	EXPLORATION EQUIPMENT	15	14	16
8	EXTINGUISHERS, FIRE	10	9	11
8	FANS, EXHAUST	15	14	16
8	FEEDERS	17	15	19
8	FILTERS, WHEEL	12	11	13
8	FINISHING MACHINES	4	4	4
8	FLOATS, BRIDGE (STEEL)	5	5	6
8	FORGES, GAS OR OIL BURNING	15	14	16
8	FORMS	10	9	11
8	FORMS, CONCRETE (METAL PANS)	5	5	6
8	FORMS, CONCRETE, SUPPORTS, ADJUSTABLE	4	4	4
8	FORMS, STEEL FOR TUNNELS & CONDUITS	4	4	4
8	FORMS, STEEL FOR WALLS	5	5	6
8	FORMS, STEEL, FOR PAVEMENTS	4	4	4
8	FORMS, STEEL, FOR PIPES	3	3	3
8	FORMS, STEEL, FOR ROADS	4	4	4
8	FURNACES, METAL MELTING, COAL FIRED	15	14	16
8	FURNACES, METAL MELTING, ELECTRIC	15	14	16
8	FURNACES, METAL MELTING, GAS OR OIL	15	14	16
8	GEARS, REDUCTION	15	14	16
8	GENERATOR SETS, STEAM ENGINE	15	14	16
8	GENERATOR SETS, TURBINE, HEADLIGHT OR FLOODLIGHT	4	4	4
8	GIN POLES (STEEL)	10	9	11
8	GRADEBUILDERS (BULLDOZERS)	8	7	9
8	GRADERS, BLADE, ROAD, 7, 8 FOOT BLADE	12	11	13
8	GRADERS, BLADE, ROAD, 9, 10 FOOT BLADE	12	11	13
8	GRADERS, BLADE, ROAD, OVER 10-FOOT BLADE	12	11	13
8	GRADERS, CONSTRUCTION	15	14	16
8	GRADERS, ELEVATING	18	16	20
8	GRADERS, FORM, SUBGRADE PLANERS	6	5	7
8	GRADERS, ROOTERS, WHEEL	5	5	6
8	GRINDERS, METAL SURFACE	15	14	16
8	GRINDERS, SAW FILERS & SETTERS	15	14	16
8	GRINDERS, SURFACE, CONCRETE	4	4	4
8	GRINDING MACHINERY, TUBE MILLS	20	18	22
8	HAMMERS, AIR	15	14	16
8	HAMMERS, ELECTRIC	3	3	3
8	HAMMERS, PNEUMATIC RIVETING	3	3	3
8	HEATERS, ASPHALT, TAR & PITCH KETTLES	4	4	4
8	HEATERS, FEED WATER	20	18	22
8	HELMETS, GAS & DIVING SUITS & EQUIPMENT	10	9	11
8	HOISTS, AIR, ELECTRIC OR STEAM	8	7	9
8	HOISTS, CHAIN	6	5	7
8	HOISTS, DRUM	20	18	22
8	HOISTS, ELECTRIC MONORAIL OR POST	5	5	6

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
8	HOISTS, GAS	6	5	7
8	HOISTS, HAND POWER	8	7	9
8	HOISTS, SLEW, ELECTRIC	8	7	9
8	HOISTS, SLEW, STEAM	12	11	13
8	HOLDERS, ON PNEUMATIC EQUIPMENT	4	4	4
8	HOPPERS (STEEL)	30	27	33
8	HOSE, FIRE, LINEN OR RUBBER LINED COTTON	5	5	6
8	HOSE, METAL, FLEXIBLE	10	9	11
8	HOSE, OIL	5	5	6
8	HOSE, REEL OR CART	10	9	11
8	HOSE, RUBBER, AIR, STEAM OR WATER	10	9	11
8	INLAND CRAFT, GRADERS, HYDRAULIC	7	6	8
8	INLAND-QUARTERS	30	20	35
8	INUNDATORS, BATCH	4	4	4
8	JACKS, HYDRAULIC	8	7	9
8	JACKS, RACHET	8	7	9
8	JACKS, RAIL	20	18	22
8	JACKS, SCREW	5	5	6
8	JACKS, STEAMBOAT, PUSH & PULL	3	3	3
8	JIBS, STEAM	17	15	19
8	JOINTERS, BENCH, ELECTRIC, STEAM OR GAS	10	9	11
8	KILNS	25	23	30
8	KILNS	30	27	33
8	KOMIMETERS	20	18	22
8	LADDERS, ROPE, WOOD RUNGS	3	3	5
8	LAUNCHES, GASOLINE	5	2	7
8	LEVEE CONSTRUCTION EQUIPMENT, DRAG LINES	15	14	16
8	LEVEE CONSTRUCTION EQUIPMENT, SHOVELS	15	14	16
8	LEVEE CONSTRUCTION EQUIPMENT, TOWER EXCAVATORS	15	14	16
8	LIFE-SAVING EQUIPMENT	10	9	11
8	LIGHT PLANTS	5	5	6
8	LIGHTERS	22	20	24
8	LOADERS, BUCKET, CRAWLER	15	14	16
8	LOADERS, BUCKET, PORTABLE	15	14	16
8	LOADERS, BUCKET, STATIONARY	15	14	16
8	LOADERS, FRONT END	12	11	13
8	LOADING EQUIPMENT FOR VESSELS	15	14	16
8	LOADING MACHINES	15	14	16
8	LOCOMOTIVE BATTERIES	4	4	4
8	LOCOMOTIVES, GAS, 10 TO 20 TONS	20	18	22
8	LOCOMOTIVES, GAS, OVER 20 TONS	30	27	33
8	LOCOMOTIVES, GAS, UP TO 10 TONS	20	18	22
8	LOCOMOTIVES, GASOLINE	35	32	39
8	LOCOMOTIVES, INDUSTRIAL, DIESEL	30	27	33
8	LOCOMOTIVES, INDUSTRIAL, ELECTRIC	30	27	33
8	LOCOMOTIVES, QUARRY	30	27	33
8	LOCOMOTIVES, STANDARD GAUGE	30	27	33
8	LOCOMOTIVES, STEAM	25	23	27
8	LOCOMOTIVES, STEAM, 10 TO 20 TONS	30	27	33
8	LOCOMOTIVES, STEAM, OVER 20 TONS	30	27	33
8	LOCOMOTIVES, STEAM, UP TO 10 TONS	20	18	22
8	MAGNETS, LIFTING	15	14	16
8	MARINE CONSTRUCTION EQUIPMENT	5	5	6
8	MIXERS	10	9	11
8	MIXERS, PORTABLE MORTAR	10	9	11
8	MIXERS, PORTABLE MORTAR, CATERPILLAR	10	9	11
8	MIXERS, PORTABLE MORTAR, LESS THAN 1/3 CUBIC YD	10	9	11
8	MIXERS, PORTABLE MORTAR, OVER 1/3 CUBIC YD	10	9	11
8	MOLDS	8	5	12
8	MOLDS, HYDRAULIC	10	9	11
8	MOTORS, AC & DC, LARGE	15	14	16
8	MOTORS, AC & DC, MEDIUM	15	14	16
8	MOTORS, AC & DC, SMALL	15	14	16
8	MOTORS, HYDRAULIC	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
8	MOTORS, PNEUMATIC	20	18	22
8	MOWERS, RIGHT OF WAY	10	9	11
8	MUD MACHINES	15	14	16
8	PACKERS	15	14	16
8	PALLETS	5	5	6
8	PANS, DRY	15	14	16
8	PILE DRIVERS, BARGE	15	14	16
8	PILE DRIVERS, RAILROAD OUTFITS	10	9	11
8	PILE DRIVERS, STEAM, ON SKIDS	10	9	11
8	PILE DRIVERS, TRACK	12	11	13
8	PILE HAMMERS, STEAM OR AIR, HEAVY	10	9	11
8	PILE HAMMERS, STEAM OR AIR, LIGHT	4	4	4
8	PILE HAMMERS, STEAM OR AIR, MEDIUM	5	5	6
8	PIPE LINES & FITTINGS, FOR FLOATING DREDGES	20	18	22
8	PIPE LINES (WATER)	25	23	27
8	PIPE, BLACK OR GALVANIZED	4	4	4
8	PIPE, WOOD	5	5	6
8	PIPE, WOOD & STEEL COMBINATION	6	5	7
8	PITS & QUARRY PLANTS	10	9	11
8	PLOWS, FURROW	3	3	3
8	PLOWS, ROOTER	6	5	7
8	PLUNGERS	10	9	11
8	POIDOMETERS	15	14	16
8	PONTOONS	20	12	22
8	PRESSES, FILTER	15	14	16
8	PRESSES, PUNCH	20	18	22
8	PRESSES, STAMPING	20	18	22
8	PULLERS, CAR	20	18	22
8	PULVERIZERS	20	18	22
8	PUMPING UNITS, ELECTRIC, CENTRIFUGAL	15	14	16
8	PUMPING UNITS, ELECTRIC, DIAPHRAGM	15	14	16
8	PUMPING UNITS, ELECTRIC, PISTON	15	14	16
8	PUMPING UNITS, GAS, CENTRIFUGAL	15	14	16
8	PUMPING UNITS, GAS, DIAPHRAGM	15	14	16
8	PUMPING UNITS, GAS, PISTON	15	14	16
8	PUMPING UNITS, STEAM, CENTRIFUGAL	15	14	16
8	PUMPS	15	14	16
8	PUMPS, AIR LIFT	15	14	16
8	PUMPS, CENTRIFUGAL	15	14	16
8	PUMPS, CENTRIFUGAL, HUMDINGER	15	14	16
8	PUMPS, CLAY	10	9	11
8	PUMPS, HYDRAULIC	15	14	16
8	PUMPS, IMPULSE	15	14	16
8	PUMPS, LARGE	15	14	16
8	PUMPS, OIL	15	14	16
8	PUMPS, SMALL	15	14	16
8	PUMPS, STEAM PISTON UNIT	15	14	16
8	PUMPS, TESTING FOR PIPE LINES	15	14	16
8	PUNCHES FOR STEEL, POWER	15	14	16
8	PUNCHES, HYDRAULIC	20	18	22
8	RACKS, STORAGE, FOR PIPE & STEEL, STEEL	20	18	22
8	RACKS, STORAGE, FOR PIPE & STEEL, WOOD	20	18	22
8	RAILS, STEEL	10	9	11
8	REAMERS, ELECTRIC	3	3	3
8	REAMERS, PNEUMATIC	3	3	3
8	RIDDLES, GYRATORY	10	9	11
8	RIVETERS, PNEUMATIC	5	5	6
8	ROLLERS, CONCRETE FINISHING (STEEL)	15	14	16
8	ROLLERS, ROAD, GAS	15	14	16
8	ROLLERS, ROAD, STEAM	15	14	16
8	ROLLS, RIDGE	10	9	11
8	SACK-HANDLING MACHINES	12	11	13
8	SAND-BLAST OUTFITS	10	9	11
8	SAWMILLS, PORTABLE	10	9	11

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
8	SCALES, LARGE, TRACK & WAGON	15	14	16
8	SCALES, PLATFORM	15	14	16
8	SCALES, PORTABLE	15	14	16
8	SCARIFIERS, ATTACHMENTS	4	4	4
8	SCARIFIERS, BLOCKS, STEERABLE	5	5	6
8	SCARIFIERS, DRAG, ALL STEEL	4	4	4
8	SCARIFIERS, GRADER TYPE	4	4	4
8	SCOWS	30	25	32
8	SCOWS, DUMP	20	15	25
8	SCRAPERS, BLADE, CARRYALL	6	5	7
8	SCRAPERS, FRESNO OR MORMAN	2	2	2
8	SCRAPERS, ROTARY	4	4	4
8	SCRAPERS, SLIP	2	2	2
8	SCRAPERS, WHEEL	5	5	6
8	SCREENS	15	14	16
8	SCREENS	20	18	22
8	SCREENS & BUNKERS, FOR GRAVEL PITS ONLY	10	9	11
8	SCREENS (REVOLVING, CONICAL, SPIDER)	18	16	20
8	SCREENS, REVOLVING	15	14	16
8	SEWING MACHINES	15	14	16
8	SHORES, ADJUSTABLE	4	4	4
8	SHOVEL ATTACHMENTS, FOR CRANES	6	5	7
8	SHOVELS, CONSTRUCTION	15	14	16
8	SHOVELS, ELECTRIC	25	23	27
8	SHOVELS, ELECTRIC OR GASOLINE, CRAWLER OR WHEEL, ALL SIZES	15	14	16
8	SHOVELS, ELECTRIC OR STEAM	20	18	22
8	SHOVELS, RAILROAD, STEAM	15	14	16
8	SHOVELS, STEAM	25	23	27
8	SHOVELS, STEAM, CRAWLER OR WHEEL, 1/2, 1/4 CUBIC YARD	15	14	16
8	SHOVELS, STEAM, CRAWLER OR WHEEL, 2 CUBIC YARDS+	15	14	16
8	SHOVELS, TUNNEL	15	14	16
8	SIEVES	8	7	9
8	SIFTERS, REVOLVING	10	9	11
8	SILO EQUIPMENT	25	23	27
8	SPOUTING PLANTS, COMPLETE, CONCRETE	4	4	4
8	SPRAYING EQUIPMENT, PAINT	12	11	13
8	SPREADERS, STONE, HOPPER WAGON	10	9	11
8	SPREADERS, STONE, STEEL BOX	10	9	11
8	STEAMERS, PADDLE WHEEL	10	9	11
8	STONE & CLAY PRODUCTS MANUFACTURING EQUIPMENT	12	11	13
8	STONE PRODUCTS MANUFACTURING EQUIPMENT	12	11	13
8	SWITCHES, PORTABLE	4	4	4
8	SWITCHES, STATIONARY	5	5	6
8	TAMPERS, BACKFILL, PNEUMATIC	3	3	3
8	TAMPING MACHINES	10	9	11
8	TANKS, GASOLINE, STORAGE	20	18	22
8	TANKS, OIL	30	27	33
8	TANKS, RELAY	6	5	7
8	TANKS, SLURRY	25	23	27
8	TANKS, SLURRY	15	14	16
8	TANKS, STORAGE, CONCRETE	50	45	55
8	TANKS, STORAGE, WATER TOWER	25	23	27
8	TANKS, STORAGE, WOOD	20	18	22
8	TANKS, WATER OR AIR, STORAGE (STEEL)	20	18	22
8	TANKS, WATER STORAGE (WOOD)	20	18	22
8	TARPAULINS & TENTS	3	3	3
8	TESTING MACHINES	15	14	16
8	THREADING & CUTTING MACHINES, PIPE	10	9	11
8	TIES, STEEL	12	11	13
8	TIES, WOOD	12	11	13
8	TILE MACHINES	17	15	19
8	TIPPLES, STEEL	40	36	44
8	TIPPLES, WOOD	30	27	33
8	TONGS, CHAIN	4	4	4

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
8	TOWERS, CABLEWAY, STEEL	6	5	7
8	TOWERS, CABLEWAY, STEEL BOOM WITH COUNTERWEIGHTS	5	5	6
8	TOWERS, CABLEWAY, WOOD	3	3	3
8	TRACKS, INDUSTRIAL, PORTABLE	6	5	7
8	TRACKS, QUARRY	15	14	16
8	TRACTORS	6	5	7
8	TRACTORS, ELECTRIC, 10-TON	10	9	11
8	TRACTORS, ELECTRIC, 20-TON	10	9	11
8	TRACTORS, ELECTRIC, 3-TON	8	7	9
8	TRACTORS, ELECTRIC, 5-TON	8	7	9
8	TRACTORS, GAS, 10-TON	10	9	11
8	TRACTORS, GAS, 20-TON	10	9	11
8	TRACTORS, GAS, 3-TON	8	7	9
8	TRACTORS, GAS, 5-TON	8	7	9
8	TRAILERS, DROP PLATFORM, HEAVY DUTY	14	13	15
8	TRAILERS, DUMP, STEEL	14	13	15
8	TRAILERS, DUMP, WOOD	14	13	15
8	TRAILERS, PLATFORM, WOOD	10	9	11
8	TRAMWAYS, AERIAL	20	18	22
8	TRANSFORMERS, CAR	10	9	11
8	TRANSMISSION LINES (ELECTRIC)	25	23	27
8	TRAYS	10	9	11
8	TRENCHING MACHINES (SEE: ELEVATORS)	0	0	0
8	TRUCKS	10	9	11
8	TRUCKS, AUTO, GEN PURPOSE OR DUMP, 1 - 1 2/3 CUBIC YRD	10	9	11
8	TRUCKS, AUTO, GEN PURPOSE OR DUMP, 2 CUBIC YRD+	10	9	11
8	TUGS, SCREW-PROPELLED, STEAM OR GAS	25	23	27
8	TURBO GENERATOR & EQUIPMENT	20	18	22
8	TURNABLES	15	14	16
8	TURNABLES, INDUSTRIAL RAILWAY	15	14	16
8	TYING MACHINES, BAG	15	14	16
8	VICES	5	5	6
8	WAGONS	7	6	8
8	WAGONS, DUMP, STEEL	6	5	7
8	WAGONS, DUMP, WOOD	6	5	7
8	WAGONS, FARM, HEAVY	10	9	11
8	WAGONS, FARM, LIGHT	10	9	11
8	WAGONS, ROAD OILERS, TANK, STEEL	10	9	11
8	WAGONS, TANK OR SPRINKLER, STEEL	10	9	11
8	WAGONS, TANK OR SPRINKLER, WOOD	8	7	9
8	WASHERS	15	14	16
8	WASHERS, GRAVEL	3	3	3
8	WASTE HEAT BOILER EQUIPMENT	25	23	27
8	WEIGHTOMETERS	20	18	22
8	WELDING OUTFITS, ACETYLENE OR ELECTRIC	10	9	11
8	WINCHES, ELECTRIC & PNEUMATIC	10	9	11
8	WIRE & CABLES, ELECTRIC	6	5	7
8	WIRE & CABLES, FLEXIBLE, STEEL ARMORED	8	7	9
9	ACCESSORY ELECTRICAL EQUIPMENT	35	32	39
9	AMMETERS, RECORDING	15	14	16
9	ASH & COAL HANDLING EQUIPMENT	20	18	22
9	BATTERIES, HEAVY TYPE	5	5	7
9	BATTERIES, LIGHT TYPE	5	5	6
9	BENCHES (DOES NOT INCLUDE LINING)	33	30	36
9	BLOWERS & FANS	15	14	16
9	BOILER PLANT EQUIPMENT	28	25	31
9	BOILERS, FITTINGS	18	16	20
9	BOILERS, 50 HP+, WATER TUBE, BELOW 225 LBS PRESSURE	22	20	24
9	BOILERS, 50 HP+, WATER TUBE, OVER 225 LBS PRESSURE	22	20	24
9	BOILERS, OVER 50 HP, FIRE, TUBE, HORIZONTAL	20	18	22
9	BOILERS, UNDER 50 HP, FIRE TUBE, VERTICAL	14	13	15
9	BOILERS, UNDER 50 HP, FIRE, TUBE, HORIZONTAL	17	15	19
9	BOILERS, UNDER 50 HP, FIRE, TUBE, PORTABLE, ALL TYPES	10	9	11
9	BOILERS, UNDER 50 HP, WATER TUBE, BELOW 225 LBS	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
9	BOOMS, LOG	15	14	16
9	BREECHING & FLUES	22	20	24
9	CENTRAL STEAM UTILITY PROD & DISTRIBUTION EQUIPMENT	20	18	22
9	CHIMNEYS, BRICK, CONCRETE OR STONE	50	45	55
9	CHIMNEYS, STEEL, SELF-SUPPORTING, LINED	35	32	39
9	CHIMNEYS, STEEL, SELF-SUPPORTING, UNLINED	30	27	33
9	COMMUNICATION EQUIPMENT	20	18	22
9	COMPENSATORS, STARTING	15	14	16
9	COMPRESSORS, PORTABLE	10	9	12
9	COMPRESSORS, STATIONARY, ALL TYPES	15	14	16
9	CONDENSERS, GAS PLANT	30	27	33
9	CONDENSERS, STEAM, ATMOSPHERIC	25	23	27
9	CONDENSERS, STEAM, SURFACE	20	18	22
9	CONTROLLERS, ELECTRIC	15	14	16
9	CONVERTERS	18	16	20
9	CONVEYORS, ASH & COAL	15	14	16
9	CRANES, LOCOMOTIVE	25	23	27
9	ECONOMIZERS	15	14	16
9	ELECTRIC UTILITIES, HYDRAULIC PRODUCTION EQUIPMENT	40	36	44
9	ELECTRIC UTILITY COMBUSTION TURBINE PROD PLANT EQUIP	16	14	18
9	ELECTRIC UTILITY HYDRAULIC PROD PLANT EQUIP	40	36	44
9	ELECTRIC UTILITY NUCLEAR FUEL ASSEMBLY EQUIPMENT	4	4	4
9	ELECTRIC UTILITY NUCLEAR PRODUCTION PLANT EQUIPMENT	16	14	18
9	ELECTRIC UTILITY STEAM PRODUCTION PLANT EQUIPMENT	23	20	25
9	ELECTRIC UTILITY TRANSMISSION & DIST PLANT EQUIP	24	22	26
9	ELECTRICAL MACHINERY	25	23	27
9	ENGINES & ENGINE DRIVEN GENERATORS	30	27	33
9	ENGINES, DIESEL & SEMI-DIESEL TYPE	22	20	24
9	ENGINES, GASOLINE	17	15	19
9	ENGINES, STEAM, HIGH SPEED	20	18	22
9	ENGINES, STEAM, LOW SPEED	25	23	27
9	EXCITERS	25	23	27
9	EXTRACTORS, TAR	33	30	36
9	FILTERS, OIL	20	18	22
9	FLUMES, CONCRETE OR MASONRY	75	68	83
9	FLUMES, STEEL	50	45	55
9	FLUMES, WOOD	25	23	27
9	FUEL SYSTEM, PULVERIZED COAL	20	18	22
9	GAUGES, RECORDING	25	23	27
9	GENERATORS	20	18	22
9	GENERATORS, ALTERNATORS, MOTORS/DYNAMOS, 1000 TO 3000 KVA	25	23	27
9	GENERATORS, ALTERNATORS, MOTORS/DYNAMOS, 50 HP-1000 KVA	25	23	27
9	GENERATORS, ALTERNATORS, MOTORS/DYNAMOS, 50 HP-1000 KVA	25	23	27
9	GENERATORS, ALTERNATORS, MOTORS/DYNAMOS, 50 HP-1000 KVA	17	15	19
9	GENERATORS, ALTERNATORS, MOTORS/DYNAMOS, ABOVE 3000 KVA	28	25	31
9	GENERATORS, ALTERNATORS, MOTORS/DYNAMOS, UP TO 50 HP	17	15	20
9	HEATERS, FEED WATER, CLOSED TYPE	25	23	27
9	HEATERS, FEED WATER, OPEN TYPE	22	20	24
9	HEATERS, OTHER THAN FEED WATER	22	20	24
9	INDUSTRIAL STEAM & ELECTRICAL GENERATION EQUIPMENT	18	16	20
9	INSTALLATIONS ON CUSTOMERS' PREMISES	25	23	27
9	LABORATORY EQUIPMENT	25	23	27
9	LIGHTNING ARRESTERS, STATION TYPE	20	18	22
9	LINE TRANSFORMERS	28	25	31
9	METERS, RECORDING, STEAM OR WATER	25	23	27
9	METERS, REGULATING	28	25	31
9	MISCELLANEOUS POWER PLANT EQUIPMENT	28	25	31
9	NUCLEAR/COMBUSTION TURBINE PRODUCTION EQUIPMENT	16	14	18
9	OFFICE FURNITURE & EQUIPMENT	19	17	21
9	OVERHEAD CONDUCTORS & DEVICES	33	30	36
9	PENSTOCKS	50	45	55
9	PIPES, CAST-IRON, 12 INCHES & OVER	100	90	110
9	PIPES, CAST-IRON, 2 TO 4 INCHES	50	45	55
9	PIPES, CAST-IRON, 4 TO 6 INCHES	65	59	72

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
9	PIPES, CAST-IRON, 8 TO 10 INCHES	75	68	83
9	PIPES, CONCRETE OR MASONRY	20	18	22
9	PIPES, STEEL, OVER 4 INCHES	40	36	44
9	PIPES, STEEL, UNDER 4 INCHES	30	27	33
9	PIPES, TRANSITE, 6 INCHES	50	45	55
9	PIPES, WOOD STAVE, 14 INCHES & LARGER	33	30	36
9	PIPES, WOOD STAVE, 3 TO 12 INCHES	20	18	22
9	PIPES, WROUGHT IRON, 6 INCHES & LARGER	75	68	83
9	PIPES, WROUGHT IRON, LESS THAN 6 INCHES	50	45	55
9	POLES & FIXTURES	33	30	36
9	POLES, TOWERS & FIXTURES	35	32	39
9	PRODUCERS, GAS	30	27	33
9	PUMPS, AUXILIARY	18	16	20
9	PUMPS, CENTRIFUGAL & ROTARY	20	18	22
9	PUMPS, DIRECT ACTING	25	23	27
9	PUMPS, GAS	20	18	22
9	PUMPS, GEAR DRIVEN	22	20	24
9	PURIFICATION EQUIPMENT FOR BOILER FEED WATER	20	18	22
9	PURIFIERS, GAS	30	27	33
9	REGENERATORS, GAS	30	27	33
9	RESERVOIRS, CONNECTED WITH BOILER PLANT	50	45	55
9	RETORTS (SEE ALSO : BENCHES)	33	30	36
9	SCRUBBERS, GAS	30	27	33
9	SEPARATORS, STEAM	25	23	27
9	SERVICE EQUIPMENT	15	14	17
9	SHOP EQUIPMENT	15	14	17
9	STATION EQUIPMENT	28	25	31
9	STATION EQUIPMENT	28	25	31
9	STATION METER CASES, CAST-IRON	50	45	55
9	STATION METER CASES, STEEL	33	30	36
9	STATION METER DRUMS	33	30	36
9	STEAM PRODUCTION & DISTRIBUTION EQUIPMENT	23	20	25
9	STEAM PRODUCTION EQUIPMENT	23	20	25
9	STORAGE BATTERY EQUIPMENT	10	9	11
9	STORES EQUIPMENT	25	23	27
9	SWITCHBOARDS & WIRING	20	18	22
9	TANKS OR HOLDERS, GAS	40	36	44
9	TANKS, CONCRETE	50	45	55
9	TANKS, STEEL	40	36	44
9	TANKS, WOOD	20	18	22
9	TANKS, WROUGHT IRON & STEEL, AMMONIA STORAGE	25	23	27
9	TOOLS & WORK EQUIPMENT	10	9	11
9	TOWERS & FIXTURES	50	45	55
9	TOWERS, COOLING (FRAME)	15	14	16
9	TOWERS, GATE	50	45	55
9	TRANSFORMERS	25	23	27
9	TRANSPORTATION EQUIPMENT	10	9	11
9	TRAPS, STEAM	20	18	22
9	TURBINE-GENERATOR, STEAM	35	32	39
9	TURBINES, HYDRAULIC	35	32	39
9	TURBINES, STEAM	22	20	24
9	TURBO-GENERATORS UNITS	30	27	33
9	TYPICAL SYSTEM, HYDRO-ELECTRIC POWER	40	36	44
9	TYPICAL SYSTEM, STEAM GENERATED POWER	31	28	34
9	UNDERGROUND CONDUCTORS & DEVICES	40	36	44
9	UNDERGROUND CONDUIT	60	54	66
9	VAPORIZERS	20	18	22
9	WASHERS, GAS, CAST IRON	33	30	36
9	WATER WHEELS	40	36	44
9	WATER-GAS MACHINES	30	27	33
9	WATERWHEELS, TURBINES & GENERATORS	35	32	39
9	WELLS, DRILLED & DRIVEN	40	36	44
9	WELLS, OPEN, MASONRY LINED	50	45	55
9	WELLS, TAR & AMMONIA	40	36	44

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
10	ACCUMULATORS, AMMONIA	20	18	22
10	AGITATORS	15	14	16
10	AGITATORS (PORTABLE)	15	14	16
10	AMMONIA SYSTEMS, COMPRESSED	15	14	16
10	ASPIRATORS	15	14	16
10	AUTOCLAVES, LARGE SIZE	10	9	11
10	AUTOCLAVES, SMALL SIZE	10	9	11
10	BAGGING MACHINES	15	14	16
10	BAGGING MACHINES & AUTOMATIC WEIGHERS	20	18	22
10	BAG-MACHINES, SQUARE	15	14	16
10	BAKERIES & CONFECTIONERY PRODUCTION EQUIPMENT	10	9	10
10	BAKERY EQUIPMENT, GENERAL	15	14	16
10	BALLERS, DOUGH	15	14	16
10	BANDING MACHINES, CIGAR	10	9	11
10	BAR SUGAR MACHINES	25	23	27
10	BARREL COPPERING MACHINES OR DRILLERS	15	14	16
10	BASINS, CATCH (METAL)	20	18	22
10	BASKETS, CHINA, BLANCHING	10	9	11
10	BASKETS, WIRE, COOKING	10	9	11
10	BEATERS, HEAVY	15	14	16
10	BEATERS, LIGHT	15	14	16
10	BEATERS, MARSHMALLOW	15	14	16
10	BENCHES, PACKING	20	18	22
10	BINS, BRICK	30	27	33
10	BINS, DRIED GRAIN	20	18	22
10	BINS, FLOUR STORAGE, STEEL	35	32	39
10	BINS, FLOUR STORAGE, WOOD	25	23	27
10	BINS, GRAIN, WOOD	20	18	22
10	BINS, SUGAR (CONCRETE & STEEL)	40	36	44
10	BINS, WOOD	8	7	9
10	BLANCHERS	15	14	16
10	BLANCHERS, PEANUT	10	9	11
10	BLENDERS FOR COMPOUNDS	15	14	16
10	BLOWER SYSTEMS	15	14	16
10	BLOWERS	15	14	16
10	BLOWERS, LIGHT	10	9	11
10	BORERS, BUNG	20	18	22
10	BOTTLE CLEANING UNITS	15	14	16
10	BOTTLES & CASES (INVENTORY)	5	5	6
10	BOTTLING EQUIPMENT	13	12	14
10	BOTTLING EQUIPMENT	15	14	16
10	BOTTLING EQUIPMENT	18	16	20
10	BOX MACHINES	15	14	16
10	BOX MACHINES	20	18	22
10	BOXES, COOKING	10	9	11
10	BOXES, CUTTING	5	5	6
10	BOXES, DRY ICE	3	3	3
10	BOXES, SKIMMING (CONCRETE)	20	18	22
10	BOX-MAKING MACHINES	15	14	16
10	BRAKES-DOUGH	15	14	16
10	BRANCH MACHINERY	20	18	22
10	BREAKERS (ICE)	12	11	13
10	BREAKERS, GLUE	15	14	16
10	BREWERY EQUIPMENT	10	9	10
10	BREWERY, DISTILLERY, WINERIES	20	18	22
10	BRINE SYSTEMS	15	14	16
10	BUCKS, STARCH	12	11	13
10	BUNCH MACHINES	13	12	14
10	BURNERS, GAS OR OIL	15	14	16
10	BURNERS, SULPHUR	28	25	31
10	CABINETS, ICE & SALT (PREFERABLY INVENTORY)	4	4	4
10	CABINETS, ICELESS (MECHANICAL)	10	9	11
10	CAKE MACHINE, OPEN SADDLE	15	14	16
10	CALDRON (COPPER; NICKEL-PLATED)	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
10	CAN DUMPS	17	15	19
10	CANDY & CONFECTIONARY MAKING EQUIPMENT	20	18	22
10	CAN-MAKING MACHINES	20	18	22
10	CANNERIES & FROZEN FOOD EQUIPMENT	15	14	16
10	CANNERY, FISH	20	18	22
10	CANNERY, FRUIT & VEGETABLE	18	16	20
10	CANNERY, FRUIT	20	18	22
10	CANS, ICE MAKING	10	9	11
10	CANS, MILK (PREFERABLY INVENTORY)	4	4	4
10	CAPPERS	15	14	16
10	CAPPERS, AUTOMATIC	15	14	16
10	CAPPERS, BOTTLE	12	11	13
10	CAPPERS, BOTTLE	15	14	16
10	CAPPERS, BOTTLE, AUTOMATIC	15	14	16
10	CAPPERS, BOTTLE, FOOT POWER	15	14	16
10	CARBONATORS	15	14	16
10	CARPENTER & MACHINE SHOP EQUIPMENT	15	14	16
10	CARRIERS	10	9	11
10	CARTON MACHINES	15	14	16
10	CARTON-FILLING MACHINES, LARD	15	14	16
10	CASES & BOTTLES	4	4	4
10	CASES FOR SHIPPING BREAD (INVENTORY)	5	5	6
10	CASING MACHINES	15	14	16
10	CASING MACHINES, BOX	15	14	16
10	CASKS, CHIP	30	27	33
10	CASKS, GAS	30	27	33
10	CATCHERS, TRASH	10	9	11
10	CENTRIFUGAL SUGAR CUTTING MACHINES	15	14	16
10	CENTRIFUGAL WATER PUMPS	20	18	22
10	CENTRIFUGALS	15	14	16
10	CENTRIFUGES	15	14	16
10	CHAIN BLOCKS	20	18	22
10	CHARGING UNITS (FOR MECHANICAL CABINETS)	10	9	11
10	CHIPPERS, SOAP	20	18	22
10	CHOPPERS, NUT	15	14	16
10	CHURNS, BARREL TYPE	12	11	13
10	CHURNS, EMULSION	15	14	16
10	CHURNS, SINGLE ROLL	15	14	16
10	CHUTES, SUGAR	25	23	27
10	CIGARETTE MAKING MACHINES	15	14	16
10	CIGAR-MAKING MACHINES	15	14	16
10	CLARIFIERS	15	14	16
10	CLARIFIERS	20	18	22
10	CLASSIFIERS	15	14	16
10	CLEANERS	15	14	16
10	CLEANERS, VEGETABLES	15	14	16
10	CLEANERS, CAN	15	14	16
10	CLEANERS, SACK	15	14	16
10	CLEANING UNITS, BOTTLE (WASHERS & SOAKERS)	15	14	16
10	CLOSING MACHINES, CAN	15	14	16
10	COATING MACHINES	15	14	16
10	COILS, COPPER COOKING	15	14	16
10	COLLECTORS, MILK POWDER STORAGE	20	18	22
10	COMPRESSORS, AIR	15	14	16
10	COMPRESSORS, AMMONIA	15	14	16
10	COMPRESSORS, AMMONIA, STEAM DRIVEN	15	14	16
10	COMPRESSORS, GAS	15	14	16
10	COMPRESSORS, VACUUM	15	14	16
10	CONDENSERS, AMMONIA	15	14	16
10	CONDENSERS, AMMONIA, ATMOSPHERIC	20	18	22
10	CONDENSERS, SURFACE	15	14	16
10	CONDIMENTS MANUFACTURING & PROCESSING EQUIPMENT	10	9	11
10	CONTROLS, ELECTRIC	15	14	16
10	CONVERTERS, COPPER	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
10	CONVEYORS & HOPPERS, CE CREAM	15	14	16
10	CONVEYORS, BELT	20	18	22
10	CONVEYORS, ROLLER	12	11	13
10	CONVEYORS, BUCKET	15	14	16
10	CONVEYORS, CHAIN	15	14	16
10	CONVEYORS, CHAIN & FLIGHT, CAKE	15	14	16
10	CONVEYORS, COSSETT	40	36	44
10	CONVEYORS, GRAIN & MEAL	15	14	16
10	CONVEYORS, ICE LIFT	15	14	16
10	CONVEYORS, PANNING	15	14	16
10	CONVEYORS, RICE	15	14	16
10	CONVEYORS, SLAT APRON BREAD	15	14	16
10	CONVEYORS, SPIRAL SCREW	15	14	16
10	CONVEYORS, WET GRAIN	5	5	6
10	CONVEYORS, WORM	15	14	16
10	CONVEYORS-BELT	15	14	16
10	COOKERS, MASH	15	14	16
10	COOKERS	15	14	16
10	COOKERS, CEREAL	10	9	11
10	COOKERS, CHEESE	20	18	22
10	COOKERS, CRYSTAL OR VACUUM	15	14	16
10	COOKERS, DOUGHNUT	15	14	16
10	COOKERS, RICE	20	18	22
10	COOKIE MACHINES, WIRE CUT	15	14	16
10	COOLERS & PACKERS	15	14	16
10	COOLERS, MASH	15	14	16
10	COOLERS, STRAINED SLOP	15	14	16
10	COOLERS	20	18	22
10	COOLERS, BEER	20	18	22
10	COOLERS, BRINE	20	18	22
10	COOLERS, BRINE (COPPER TUBING)	15	14	16
10	COOLERS, CREAM	15	14	16
10	COOLERS, GAS	20	18	22
10	COOLERS, MILK, FLOATING TUBULAR	14	13	15
10	COOLERS, MILK, INTERNAL TUBE	22	20	24
10	COOLERS, MILK, SECTIONAL	14	13	15
10	COOLERS, PAN	15	14	16
10	COOLERS, SACCHARATE OF LIME	35	32	39
10	COOLERS, SURFACE	12	11	13
10	COOLERS, SURFACE	18	16	20
10	COOLERS, WATER	20	18	22
10	COOLING EQUIPMENT	12	11	13
10	COOLING EQUIPMENT	15	14	16
10	COOLING SYSTEMS, SPRAY	20	18	22
10	CORERS	20	18	22
10	CORKING MACHINES	15	14	16
10	CRACKER CUTTING MACHINES	15	14	16
10	CRACKER PEELING MACHINES	15	14	16
10	CRACKERS	20	18	22
10	CRANES, ICE	17	15	19
10	CRATES, PROCESS	10	9	11
10	CREAMERY & DAIRY EQUIPMENT	20	18	22
10	CRIMPERS	20	18	22
10	CRIMPING MACHINES	20	18	22
10	CROWNING MACHINES	13	12	14
10	CRUSHER MILLS, FOR FILTERCEL REGENERATION	20	18	22
10	CRUSHERS	15	14	16
10	CRUSHERS, RAW SUGAR	25	23	27
10	CRUSHERS, CANE, 2-ROLL	30	27	33
10	CRUSHERS, ICE	15	14	16
10	CRUSHERS, LIME	35	32	39
10	CRUSHERS, OATS	20	18	22
10	CRYSTALLIZERS	15	14	16
10	CULTURE CONTROLLERS	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
10	CURLING MACHINES, HAIR	15	14	16
10	CUTTERS, WAFER	15	14	16
10	CUTTERS	15	14	16
10	CUTTERS & SIZERS	15	14	16
10	CUTTERS, CHEESE	15	14	16
10	CUTTERS, PAPER	15	14	16
10	CUTTERS, TEA	12	11	13
10	CUTTING & PANNING MACHINES	15	14	16
10	CUTTING & SPLITTING MACHINES	20	18	22
10	CUTTING MACHINES, STENCIL	17	15	19
10	CUTTING MACHINES	15	14	16
10	CUTTING MACHINES, BUTTER	15	14	16
10	CUTTING TABLES & SEATS	15	14	16
10	DAIRY PRODUCTS MANUFACTURING EQUIPMENT	10	9	10
10	DECAPPING MACHINES	15	14	16
10	DEHAIRERS, HOT	20	18	22
10	DEHYDRATORS	20	18	22
10	DEPOSITORS	15	14	16
10	DEPOSITORS, CAKE	15	14	16
10	DICING & CUBING MACHINES	10	9	11
10	DIES & CUTTERS	10	9	11
10	DIFFUSION BATTERIES	45	41	50
10	DISSOLVERS, LICORICE & SUGAR GUMS	13	12	14
10	DISTILLED WATER EQUIPMENT	20	18	22
10	DISTILLING EQUIPMENT	10	9	10
10	DIVIDERS, DOUGH, HAND	5	5	6
10	DIVIDERS, DOUGH, POWER	12	11	13
10	DOUGHNUT MACHINES, AUTOMATIC	15	14	16
10	DRESSING MACHINES	12	11	13
10	DRIERS, GRAIN	12	11	13
10	DRIVING MACHINES, HOOP	10	9	11
10	DROPPERS, BEEF	20	18	22
10	DROPPERS, CAKE	15	14	16
10	DROPPERS, COOKIE	15	14	16
10	DRUMS, MALTING	20	18	22
10	DRYERS, AIR (GREEN FUEL ECONOMIZER TYPE)	20	18	22
10	DRYERS, FURNACE, GAS OR STEAM TYPE	20	18	22
10	DRYERS, LARGE	30	27	33
10	DRYERS, MEDIUM	20	18	22
10	DRYERS, SMALL	15	14	16
10	DRYERS, SPECIAL COOKIE	15	14	16
10	DRYERS, SPENT GRAIN	10	9	11
10	DRYING CHAMBERS, MILK	15	14	16
10	DRYING EQUIPMENT	15	14	16
10	DRYING EQUIPMENT, STEAM JACKETED	15	14	16
10	DUCT LINES (SHEET METAL, WROUGHT IRON OR STEEL PLATE)	15	14	16
10	DUMP TANKS	17	15	19
10	DUST COLLECTING SYSTEM	20	18	22
10	DUST COLLECTORS	20	18	22
10	DUST COLLECTORS, DRY TYPE	25	23	27
10	DUST COLLECTORS, WET TYPE	18	16	20
10	EGG BEATERS & MIXERS	15	14	16
10	ELEVATORS & CONVEYORS, PRODUCTS	15	14	16
10	ELEVATORS, BEET	40	36	44
10	ELEVATORS, BOOT, BUCKET OR CHAIN	15	14	16
10	ELEVATORS, BUCKET	15	14	16
10	ELEVATORS, BUCKET	20	18	22
10	ELEVATORS, CAN	15	14	16
10	ELEVATORS, FEED OR BUCKET	15	14	16
10	ELEVATORS, FLOUR BUCKET OR PAN & TRAY	15	14	16
10	ELEVATORS, TEA	15	14	16
10	ELONGATORS	15	14	16
10	EMBOSSING MACHINES, BISCUIT	12	11	13
10	ENROBERS	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
10	EVAPORATORS	12	11	13
10	EVAPORATORS, FOR TANK WATER	20	18	22
10	EVAPORATORS, MULTIPLE EFFECT	15	14	16
10	EXHAUST BOXES	10	9	11
10	EXTRACTORS, BUNG	15	14	16
10	EXTRACTORS, FRUIT JUICE	15	14	16
10	FANS	12	11	13
10	FANS, BLOWER OR EXHAUST	15	14	16
10	FANS, COOLING	15	14	16
10	FANS, EXHAUST	15	14	16
10	FANS, VENTILATING ELECTRIC	15	14	16
10	FEEDERS	15	14	16
10	FEEDERS, BAGASSE	25	23	27
10	FEEDERS, CAN, AUTOMATIC	12	11	13
10	FILLERS & CAPPERS (BOTTLE)	15	14	16
10	FILLERS, BOTTLE	15	14	16
10	FILLERS, BOTTLE, ROTARY, AUTOMATIC	15	14	16
10	FILLERS, CAN	15	14	16
10	FILLERS, CHEESE	15	14	16
10	FILLERS, FINISHERS	15	14	16
10	FILLERS, FLAKING MACHINE	15	14	16
10	FILLERS, HIGH PRESSURE	5	5	6
10	FILLERS, ICE CREAM CAN	12	11	13
10	FILLERS, LOW PRESSURE	10	9	11
10	FILLING MACHINES	15	14	16
10	FILLING MACHINES, HOPPER	15	14	16
10	FILLING MACHINES, PHILADELPHIA TYPE	15	14	16
10	FILLING MACHINES, PUMP TYPE	15	14	16
10	FILLING MACHINES, ROTARY (CAN)	15	14	16
10	FILLING MACHINES, SWISS TYPE	15	14	16
10	FILLING MACHINES, UPRIGHT TYPE	15	14	16
10	FILLING, THAWING & DUMPING UNITS (CAN)	17	15	19
10	FILLING, WEIGHING & SEALING MACHINES	15	14	16
10	FILTERS	12	11	13
10	FILTERS, BEER	12	11	13
10	FILTERS	15	14	16
10	FILTERS, CREAM	15	14	16
10	FILTERS, DRUM	35	32	39
10	FILTERS, MIXING	15	14	16
10	FILTERS, THICK JUICE	40	36	44
10	FILTERS, TUBULAR	12	11	13
10	FILTERS, WATER	10	9	11
10	FINISHERS	15	14	16
10	FLAKE ICE MACHINES	10	9	11
10	FLAKERS	12	11	13
10	FLATTENERS, STEM	20	18	22
10	FLUME TO TRASH CATCHER	50	45	55
10	FOLDING & CLOSING MACHINES	12	11	13
10	FOLDING MACHINES, BOX	20	18	22
10	FOOD & BEVERAGE MANUFACTURING EQUIPMENT	10	9	10
10	FOOD & BEVERAGE PRODUCTION EQUIPMENT	10	9	10
10	FOOD PROCESSING EQUIPMENT (S/S)	25	23	27
10	FOREMASHERS	10	9	11
10	FOREWARMERS	12	11	13
10	FORMING & LINING MACHINES	12	11	13
10	FORMING & STITCHING MACHINES, CARTON	15	14	16
10	FREEZERS, ICE CREAM	15	14	16
10	FRUITANA MACHINES	15	14	16
10	FURNACES, FILTERCEL REGENERATION	25	23	27
10	GENERAL MACHINERY	15	14	16
10	GLUERS & COMPRESSORS, AUTOMATIC	15	14	16
10	GLUING MACHINES	15	14	16
10	GLUING MACHINE, BOX OR CARTON, AUTOMATIC	15	14	16
10	GRADERS, BARLEY	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
10	GRADERS	20	18	22
10	GRADING & SIFTING MACHINES, TOBACCO	12	11	13
10	GRAIN & GRAIN MILL PRODUCTS	20	18	22
10	GRAIN & GRAIN MILL PRODUCTS MANUFACTURING EQUIPMENT	14	12	15
10	GRANULATORS	15	14	16
10	GRINDERS, MEAL ROLLER	15	14	16
10	GRINDERS	15	14	16
10	GRINDERS, CHEESE	20	18	22
10	GRINDERS, SAUSAGE	15	14	16
10	GRINDING MACHINES	15	14	16
10	HANGERS, TRAVELERS, ETC., TRACK EQUIPMENT	10	9	11
10	HASHERS & CUTTERS	20	18	22
10	HEATERS, GAS	20	18	22
10	HEATERS, WATER	20	18	22
10	HEATERS, MILK	15	14	16
10	HEATERS, MILK, COIL TYPE	20	18	22
10	HEATERS, RAW JUICE	35	32	39
10	HEATERS, SUGAR	25	23	27
10	HIGH LINES (SEE: TRESTLES & TROUGHS)	0	0	0
10	HOISTS, CHAIN & ELECTRIC	20	18	22
10	HOISTS, FOR LIME	38	34	42
10	HOISTS, ICE	17	15	19
10	HOISTS, ICE, HYDRAULIC	20	18	22
10	HOMOGENIZERS	20	18	22
10	HOOP DRIVERS	15	14	16
10	HOP TEARING MACHINES	15	14	16
10	HOPPERS, STEEL	20	18	22
10	HOPPERS, WET	50	45	55
10	HULLERS	15	14	16
10	HUMIDIFIERS	15	14	16
10	HUMIDIFIERS (TYCOS TYPE)	15	14	16
10	HUSKERS	15	14	16
10	HYDROMETERS, CONTINUOUS, PAN TYPE	20	18	22
10	ICE BOXES	15	14	16
10	ICE CREAM CABINETS	12	11	13
10	ICE CREAM CANS & JACKETS	4	4	4
10	ICE CREAM FOUNTAINS	10	9	11
10	ICE CREAM TUBS	4	4	4
10	ICING UNITS	15	14	16
10	INCUBATORS, COPPER	12	11	13
10	INCUBATORS, YEAST	15	14	16
10	INTERCHANGERS	20	18	22
10	JIGGERS, STONE	40	36	44
10	KEGS, BEER	10	9	11
10	KEGS, PITCHING MACHINE	15	14	16
10	KEGS	10	9	11
10	KEGS, WOODEN	10	9	11
10	KETTLES, BREW	30	27	33
10	KETTLES, BUTTER & CHOCOLATE MELTING (CAST IRON)	20	18	22
10	KETTLES, CHEESE	20	18	22
10	KETTLES, CHEESE-MIXING, MOTOR DRIVEN	20	18	22
10	KETTLES, CHOCOLATE-MELTING, COPPER-JACKETED	20	18	22
10	KETTLES, COOKING & PROCESS	20	18	22
10	KETTLES, COPPER	20	18	22
10	KETTLES, COPPER JACKETED, CHOCOLATE MELTING	20	18	22
10	KETTLES, FLAVORING, CAST-IRON	20	18	22
10	KETTLES, MELTING	20	18	22
10	KETTLES, OPEN	20	18	22
10	KETTLES, OPEN, JACKETED, FOR LARD	15	14	16
10	KETTLES, REMELTING	20	18	22
10	KETTLES, STEAM	20	18	22
10	KETTLES, STEAM JACKETED	20	18	22
10	KILNS, DRY	20	18	22
10	KILNS, LIME	45	41	50

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
10	KNEADERS	10	9	11
10	LABELERS	15	14	16
10	LABELERS, BOTTLE	12	11	13
10	LABELING MACHINES	15	14	16
10	LABELING MACHINES, CIGARETTE OR CIGAR PACKAGES	15	14	16
10	LABORATORY EQUIPMENT	10	9	11
10	LACQUERING MACHINES, CAN	10	9	11
10	LAQUERING MACHINES	12	11	13
10	LINING & CLOSING MACHINES, ICE CREAM	14	13	15
10	LINING MACHINES, CARTON	14	13	15
10	LINING MACHINES	15	14	16
10	LOADING MACHINES	10	9	11
10	MACHINE & CARPENTER SHOP EQUIPMENT	20	18	22
10	MALT GRINDING MILLS, COMPLETE	20	18	22
10	MALT MILLS	20	18	22
10	MALT TURNING MACHINES	20	18	22
10	MEATPACKING EQUIPMENT	10	9	10
10	MELTERS, SUGAR	35	32	39
10	METERS, MILK	10	9	11
10	MILK BOTTLE CASES	4	4	4
10	MILK CABINETS	6	5	7
10	MILK CANS, CAN JACKETS	4	4	4
10	MILK PRODUCTS, DRY MILK POWDER	20	18	22
10	MILK PRODUCTS, BUTTER & PASTEURIZED CREAM	20	18	22
10	MILK PRODUCTS, CONDENSED & EVAPORATED	20	18	22
10	MILK PRODUCTS, FLUID MILK & ICE CREAM	15	14	16
10	MILLS, RICE	20	18	22
10	MILLS	20	18	22
10	MILLS, ATTRITION	15	14	16
10	MILLS, CURD	10	9	11
10	MILLS, LIME GRINDERS	35	32	39
10	MILLS, PEANUT BUTTER	7	6	8
10	MILLS, ROLLER	20	18	22
10	MILLS, SNUFF	20	18	22
10	MIXERS	20	18	22
10	MIXERS, CHEESE (DOUBLE ARM NEW ERA TYPE	15	14	16
10	MIXERS, COOKIE & CAKE, THREE SPINDLE	15	14	16
10	MIXERS, DOUGH, FIRE BARREL, HIGH SPEED	15	14	16
10	MIXERS, DOUGH, FIRE BARREL, SLOW SPEED	15	14	16
10	MIXERS, MILK OF LIME	40	36	44
10	MIXERS, SUGAR	40	36	44
10	MIXERS, VERTICAL DOUGH, 3 & 4 SPEED, HEAVY	15	14	16
10	MIXERS, VERTICAL DOUGH, 3 & 4 SPEED, LIGHT	15	14	16
10	MIXING MACHINES	20	18	22
10	MIXING MACHINES (BATCH)	15	14	16
10	MOGULS	12	11	13
10	MOLDERS, DOUGH	15	14	16
10	MOLDERS, ROLL	15	14	16
10	MOLDING MACHINES	15	14	16
10	MOLDS, BUTTER	10	9	11
10	MOLDS, CHEESE	15	14	16
10	MOLDS, ICE CREAM	5	5	6
10	NAILING MACHINES	15	14	16
10	NAILING MACHINES, BOX	20	18	22
10	ORDERING MACHINES	20	18	22
10	OVENS, BAKERY	15	14	16
10	OVENS, AUTOMATIC OR TRAVELING	15	14	16
10	OVENS, BAND TYPE	15	14	16
10	OVENS, BRICK PEEL	15	14	16
10	OVENS, FOR MEAT LOAF, ETC.	15	14	16
10	OVENS, PORTABLE PEEL	15	14	16
10	OVENS, REEL	15	14	16
10	OVENS, ROTARY	15	14	16
10	OVENS, STATIONARY	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
10	OVENS, TEST	15	14	16
10	PACKAGE MACHINE, ICE CREAM	14	13	15
10	PACKERS	15	14	16
10	PACKERS, TOBACCO	15	14	16
10	PACKING MACHINES, FRUIT	20	18	22
10	PACKING HOUSE MACHINERY	20	18	22
10	PACKING HOUSE, MOVABLE EQUIPMENT	10	9	11
10	PACKING MACHINES	10	9	11
10	PACKING MACHINES, CIGARETTE	15	14	16
10	PACKING MACHINES, FEED	10	9	11
10	PAILS, MILK SETTLING, STEEL	10	9	11
10	PAN GREASERS & CLEANERS	10	9	11
10	PANS, BAKING	5	5	6
10	PANS, FINISHING	15	14	16
10	PANS, ROASTING	15	14	16
10	PANS, VACUUM	15	14	16
10	PANS, VACUUM, CRYSTALLIZATION PROCESS	40	36	44
10	PARERS, FRUIT & VEGETABLE	10	9	11
10	PARING MACHINES	12	11	13
10	PASTE MIXERS	15	14	16
10	PASTEURIZERS	15	14	16
10	PASTEURIZERS & RIPENERS	15	14	16
10	PASTEURIZING & BOTTLING EQUIPMENT	20	18	22
10	PEANUT CLUSTER MACHINES	15	14	16
10	PEELING MACHINES	15	14	16
10	PENS, KNOCKING, FOR CATTLE	12	11	13
10	PERCOLATORS	15	14	16
10	PERCOLATORS, COPPER	25	23	27
10	PERCOLATORS, FLAVORING	15	14	16
10	PERCOLATORS, RECEIVERS, LARD	10	9	11
10	PERFORATING MACHINES	15	14	16
10	PERFORATORS, LABEL	12	11	13
10	PIE CRIMPERS & TRIMMERS	15	14	16
10	PIE ROLLING MACHINES	15	14	16
10	PILERS	28	25	31
10	PIPING	20	18	22
10	PIPING & FITTING, SANITARY	20	18	22
10	PIPING, AMMONIA	20	18	22
10	PIPING, COLD WATER STANDARD	25	23	27
10	PIPING, CONDENSATE & HOT WATER	25	23	27
10	PIPING, DISTILLATION PROCESS	20	18	22
10	PIPING, PROCESS EQUIPMENT	20	18	22
10	PIPING, RUBBER HOSE	4	4	4
10	PIPING, STEAM	15	14	16
10	PITTERS	20	18	22
10	PLASTIC MACHINES	15	14	16
10	PLATFORMS	20	18	22
10	PLODDERS, SOAP	15	14	16
10	POLISHERS, BEAN	17	15	19
10	POLISHERS, CAN	12	11	13
10	POLISHERS, MOLD	17	15	19
10	POWDERING UNITS, MILK SPRAY PROCESS	20	18	22
10	PRESSES, GRAIN FILTER	12	11	13
10	PRESSES, WET GRAIN	15	14	16
10	PRESSERS, CHEESE, AUTOMATIC ADJUSTABLE (4)	20	18	22
10	PRESSES	20	18	22
10	PRESSES (PLATE FOR CARBONATION PROCESS)	45	41	50
10	PRESSES, FILTER	20	18	22
10	PRESSES, HYDRAULIC	25	23	27
10	PRESSES, WET GRAIN	12	11	13
10	PRESSING MACHINES, CIGAR	12	11	13
10	PRETZEL COOKING MACHINES	15	14	16
10	PRINTERS, LABELING	10	9	11
10	PRINTERS, BUTTER	10	9	11

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
10	PRINTING MACHINES	20	18	22
10	PRINTING MACHINES, BOX	18	16	20
10	PRINTING MACHINES, COMPLETE	15	14	16
10	PROOFERS	15	14	16
10	PULLERS, CAR	20	18	22
10	PULLING MACHINES	20	18	22
10	PULP DRYING PLANTS	40	36	44
10	PULP MACHINES	15	14	16
10	PULP SILOS	37	33	41
10	PULVERIZERS	15	14	16
10	PULVERIZERS, SUGAR	15	14	16
10	PULVERIZERS, SUGAR	20	18	22
10	PUMPS, AMMONIA	20	18	22
10	PUMPS	15	14	16
10	PUMPS, ACID	15	14	16
10	PUMPS, AIR SUPPLY	15	14	16
10	PUMPS, AMMONIA, PRESSURE	15	14	16
10	PUMPS, BRINE	15	14	16
10	PUMPS, BRINE, TURBO	15	14	16
10	PUMPS, CARBONATION	35	32	39
10	PUMPS, CENTRIFUGAL, CIRCULATING HOT WATER	15	14	16
10	PUMPS, CORN SYRUP	15	14	16
10	PUMPS, CREAM, ROTARY	15	14	16
10	PUMPS, CREAM, STEAM DRIVEN	15	14	16
10	PUMPS, DISTILLED WATER	15	14	16
10	PUMPS, FILTER, ROTARY	15	14	16
10	PUMPS, LIQUOR	15	14	16
10	PUMPS, MASH	15	14	16
10	PUMPS, MILK, CENTRIFUGAL	15	14	16
10	PUMPS, MILK, CIRCULATING	15	14	16
10	PUMPS, MILK, PISTON TYPE	15	14	16
10	PUMPS, MILK, STEAM DRIVEN	15	14	16
10	PUMPS, MILK, TRIPLEX	15	14	16
10	PUMPS, MILK, VERTICAL PLUNGER TYPE	15	14	16
10	PUMPS, PRESS	15	14	16
10	PUMPS, RAW JUICE	35	32	39
10	PUMPS, SATURATION	35	32	39
10	PUMPS, SLOP	15	14	16
10	PUMPS, SLOP FEED	15	14	16
10	PUMPS, SYRUP	15	14	16
10	PUMPS, THICK JUICE	30	27	33
10	PUMPS, VACUUM	35	32	39
10	PUMPS, VACUUM	15	14	16
10	PUMPS, VACUUM & WATER	15	14	16
10	PUMPS, VALVELESS	15	14	16
10	PUMPS, WELL	15	14	16
10	QUARTERING MACHINES	10	9	11
10	RACKERS	15	14	16
10	RACKS, HAM TREES, CAGES	20	18	22
10	RACKS, WAREHOUSES	15	14	16
10	RAILROAD TANK CARS	25	23	27
10	RECEIVERS, AMMONIA	25	23	27
10	RECEIVING STATION EQUIPMENT	15	14	16
10	RECEIVING STATION, WAGON	30	27	33
10	RECORDERS, TEMPERATURE	10	9	11
10	REELS	15	14	16
10	REELS, BOLTING	15	14	16
10	REELS, BOLTING SNUFF	17	15	19
10	REFINING MACHINES, CHOCOLATE	20	18	22
10	REFRIGERATING EQUIPMENT	15	14	16
10	REFRIGERATING EQUIPMENT	10	9	11
10	REFRIGERATING MACHINES	20	18	22
10	REFRIGERATION EQUIPMENT	15	14	16
10	REFRIGERATION SYSTEMS	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
10	REFRIGERATORS	15	14	16
10	REFRIGERATORS, ELECTRIC	15	14	16
10	REHEATERS, RAW JUICE	35	32	39
10	RETORT CARS, STEEL	20	18	22
10	RETORT TRAYS, STEEL	20	18	22
10	RETORTS	20	18	22
10	RINSERS, ROTARY	20	18	22
10	RIPENERS (CREAM)	15	14	16
10	RIPENERS, CREAM	10	9	11
10	ROASTERS	15	14	16
10	ROASTERS	16	14	18
10	ROASTING MACHINES	15	14	16
10	ROCK PICKERS	10	9	11
10	ROLLERS, PIE CRUST	15	14	16
10	ROLLS	20	18	22
10	ROUNDING MACHINES, DOUGH	15	14	16
10	ROUNDING MACHINES	12	11	13
10	RUBBING & CREAMING MACHINES	10	9	11
10	RUNS, CAN--LARGE SIZES	15	14	16
10	RUNS, CAN--SMALL SIZES	15	14	16
10	RUNWAYS FOR STOCK, BRICK	40	36	44
10	RUNWAYS FOR STOCK, FIREPROOF	50	45	55
10	RUNWAYS FOR STOCK, FRAME	30	27	33
10	SACCHARATE MIXING TANKS	40	36	44
10	SACK CLEANERS	15	14	16
10	SALES, DIAL, OLEDO TYPE	20	18	22
10	SANDING MACHINES	15	14	16
10	SANDWICH MACHINES	12	11	13
10	SATURATORS	28	25	31
10	SAWS, POWER	15	14	16
10	SCALDERS, FRUIT & VEGETABLE	12	11	13
10	SCALERS, FISH	15	14	16
10	SCALES FOR LIVE STOCK	15	14	16
10	SCALES, AUTOMATIC	15	14	16
10	SCALES, AUTOMATIC WEIGHING	20	18	22
10	SCALES, AUTOMATIC, FLOUR OR WATER	15	14	16
10	SCALES, FOR OVERHEAD TRACKS	15	14	16
10	SCALES, HOPPER & PLATFORM	20	18	22
10	SCALES, MILK	18	16	20
10	SCALES, PENDULUM	15	14	16
10	SCALES, PLATFORM & DORMANT TYPE	20	18	22
10	SCALES, PLATFORM, PORTABLE	15	14	16
10	SCALES, PORTABLE	15	14	16
10	SCALES, SMALL, PORTABLE	15	14	16
10	SCALES, TANK TYPE, MILK WEIGHING	18	16	20
10	SCALING MACHINES	10	9	11
10	SCOURER, GAS	20	18	22
10	SCREENS	15	14	16
10	SCREENS, FERTILIZER	6	5	7
10	SCREENS, OSCILLATING	15	14	16
10	SCREENS, REVOLVING	15	14	16
10	SCREENS, SLOP FILTERING	10	9	11
10	SCRUBBERS & CONDENSERS, CARBON DIOXIDE	12	11	13
10	SCRUBBERS, BARREL	15	14	16
10	SEALERS	15	14	16
10	SEALERS, BOX	15	14	16
10	SEALERS, CAN	20	18	22
10	SEALERS, SILICATE	15	14	16
10	SEALING MACHINES	15	14	16
10	SEALING MACHINES (PAPER)	15	14	16
10	SEALING MACHINES FOR CASES	20	18	22
10	SEAMERS	12	11	13
10	SEPARATORS, CENTRIFUGAL	15	14	16
10	SEPARATORS, MASH	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
10	SEPARATORS	15	14	16
10	SEPARATORS OR CLEANERS	15	14	16
10	SEPARATORS OR CLEANERS, MAGNETIC	10	9	11
10	SEPARATORS, CREAM	15	14	16
10	SEPARATORS, GAS	20	18	22
10	SEPARATORS, GRAIN	15	14	16
10	SEPARATORS, MILK	20	18	22
10	SEPARATORS, MILK POWDER	20	18	22
10	SEPARATORS, WHEY	20	18	22
10	SEWING MACHINES	15	14	16
10	SHAKERS	15	14	16
10	SHAKERS, FRUIT & VEGETABLES	15	14	16
10	SHAKERS, BARREL	30	27	33
10	SHEETERS	15	14	16
10	SHELLERS, PEANUT	15	14	16
10	SHREDDERS	15	14	16
10	SIFTERS	15	14	16
10	SIFTERS, COFFEE	10	9	11
10	SIFTERS, FLOUR, SUGAR, STARCH, ETC.	15	14	16
10	SIFTERS, ROTEX (BARREL TYPE) (2)	15	14	16
10	SIFTERS, SPICES	15	14	16
10	SILKERS, CORN, ROTARY	10	9	11
10	SINGERS, HOG	15	14	16
10	SIZERS	15	14	16
10	SKINNERS, BACK FAT	15	14	16
10	SLABBERS, SOAP	20	18	22
10	SLABS, COOLING	20	18	22
10	SLAKERS, LIME	20	18	22
10	SLICERS	15	14	16
10	SLICERS, BEET	40	36	44
10	SLICERS, BREAD	15	14	16
10	SLICING MACHINES	15	14	16
10	SOAKER UNITS (BOTTLE)	15	14	16
10	SOFT DRINK MANUFACTURING & BOTTLING EQUIPMENT	12	10	15
10	SORTERS	17	15	19
10	SORTERS, CAP	30	27	33
10	SPLITTERS, HEAD	18	16	20
10	SPREADER, SUGAR WAFER	15	14	16
10	SQUEEZERS (ORANGE)	15	14	16
10	STACKS & DAMPER, VENT	10	9	11
10	STACKER & LOWERATORS, BARREL	10	9	11
10	STAMPERS, CAN	20	18	22
10	STANDARDS, BARREL (CYPRESS)	20	18	22
10	STARTER CANS	20	18	22
10	STARTER CANS (TRUNNIONED)	16	14	18
10	STARTER CANS, CLASS LINED	20	18	22
10	STATIONS, CARBONATING	40	36	44
10	STEMMERS	10	9	11
10	STEMMING MACHINES	15	14	16
10	STENCIL MACHINES	12	11	13
10	STERILIZERS, STANDARD	15	14	16
10	STERILIZERS, AUTOCLAVE PRESSURE TYPE	15	14	16
10	STERILIZERS, HOT AIR	15	14	16
10	STILLS, BEER, REBOILER	20	18	22
10	STILLS	15	14	16
10	STILLS, CHARGE	20	18	22
10	STILLS, CONTINUOUS	20	18	22
10	STILLS, COPPER	20	18	22
10	STILLS, GIN	20	18	22
10	STILLS, WATER	20	18	22
10	STITCHERS, BOX	15	14	16
10	STONER EQUIPMENT	15	14	16
10	STORAGE BOXES (DRY ICE)	15	14	16
10	STRAINERS	18	16	20

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
10	STRAINERS, MASH	15	14	16
10	STRAPPING MACHINES	15	14	16
10	STRIPPING & BOOKING MACHINES	20	18	22
10	STRIPPING MACHINES, CASING	12	11	13
10	STUFFING MACHINES	20	18	22
10	SUGAR & SUGAR PRODUCTS MANUFACTURING EQUIPMENT	15	13	16
10	SUGAR BAG STACKING MACHINES (WAREHOUSE)	20	18	22
10	SUGAR MACHINES, CUBE	25	23	27
10	SYRUP MACHINES	12	11	13
10	TABLES	20	18	22
10	TABLES, PACKING	15	14	16
10	TABLES, SORTING	20	18	22
10	TABLES, WOOD	15	14	16
10	TABLET MACHINES, INDIVIDUAL WRAPPED	18	16	20
10	TANKS, FABRICATED STEEL	20	18	22
10	TANKS, STAINLESS STEEL	30	27	33
10	TANKS, BATCH, AGITATOR	12	11	13
10	TANKS, BRINE	16	14	18
10	TANKS, BRINE (SHELL & TUBE)	18	16	20
10	TANKS, BRINE STORAGE	16	14	18
10	TANKS, CAKE ICE, WITH APPARATUS	20	18	22
10	TANKS, CAUSTIC SODA	10	9	11
10	TANKS, CHEESE, AUXILIARY	20	18	22
10	TANKS, CHIP	20	18	22
10	TANKS, COPPER	30	27	33
10	TANKS, COPPER	20	18	22
10	TANKS, CORN SYRUP	25	23	27
10	TANKS, CYPRESS OR REDWOOD	20	18	22
10	TANKS, DRAW-DOWN	20	18	22
10	TANKS, DUMP	20	18	22
10	TANKS, FERMENTER	20	18	22
10	TANKS, FILTER	20	18	22
10	TANKS, FLUID MILK	20	18	22
10	TANKS, FOREWARMING, TINNED IRON	20	18	22
10	TANKS, GALVANIZED IRON	20	18	22
10	TANKS, GLASS LINED	20	18	22
10	TANKS, GLASS, ENAMELED LINED	20	18	22
10	TANKS, HOLDING (MILK; GLASS LINED)	20	18	22
10	TANKS, HOT WATER	20	18	22
10	TANKS, ICE	20	18	22
10	TANKS, ICE--FREEZING EQUIPMENT	20	18	22
10	TANKS, LACTIC ACID	15	14	16
10	TANKS, MEASURING	40	36	44
10	TANKS, MILK, ENAMEL LINED	20	18	22
10	TANKS, MIXING, GLASS LINED	20	18	22
10	TANKS, MOLASSES	40	36	44
10	TANKS, PARAFFIN	20	18	22
10	TANKS, PROCESS	20	18	22
10	TANKS, RECEIVING & STORAGE (GLASS LINED)	20	18	22
10	TANKS, SATURATION	40	36	44
10	TANKS, SETTLING	20	18	22
10	TANKS, STAINLESS STEEL	30	27	33
10	TANKS, STEEL, GLASS LINED	25	23	27
10	TANKS, TEMPERING & MEASURING	20	18	22
10	TANKS, WASH	20	18	22
10	TANKS, WASH, ENAMEL LINED	20	18	22
10	TANKS, WATER	20	18	22
10	TANKS, WATER, STEEL	40	36	44
10	TANKS, WEIGHING	25	23	27
10	TANKS, WET GRAIN, COPPER	25	23	27
10	TANKS, WET GRAIN, STEEL	10	9	11
10	TANKS, WOOD BARREL	7	6	8
10	TANKS, WOOD	20	18	22
10	TANKS, YEAST	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
10	TAPE MOISTENING MACHINES	15	14	16
10	TEA-BALL MACHINES	10	9	11
10	TEMPERATURE CONTROLLERS	14	13	15
10	TESTERS	10	9	11
10	TESTERS, BOTTLE	18	16	20
10	TESTERS, CONTAMO	14	13	15
10	TESTERS, OVER-RUN	19	17	21
10	TESTERS, SEDIMENT	20	18	22
10	THERMOMETERS	5	5	6
10	THERMOMETERS	10	9	11
10	THERMOMETERS, MERCURY COLUMN	5	5	6
10	THERMOMETERS, RECORDING	10	9	11
10	THICKENERS	35	32	39
10	TOBACCO & TOBACCO PRODUCTS MANUFACTURING EQUIPMENT	12	11	13
10	TOPPERS	15	14	16
10	TOPPING MACHINES	15	14	16
10	TOWERS, GAS ABSORPTION	20	18	22
10	TOWERS, COOLING	18	16	20
10	TRESTLES & TROUGHS (HIGH LINE)	40	36	44
10	TRIMMING MACHINES	20	18	22
10	TROUGHS	25	23	27
10	TROUGHS, DOUGH	20	18	22
10	TRUCKS	10	9	11
10	TRUCKS & DELIVERY WAGONS, GASOLINE & ELECTRIC	10	9	11
10	TRUCKS & HAND TRUCKS	15	14	16
10	TRUCKS, BOWL, BREAD OR PAN	20	18	22
10	TRUCKS, HAND	15	14	16
10	TRUCKS, HAND OR PLATFORM	20	18	22
10	TRUCKS, HOPPER	20	18	22
10	TUBS, FERMENTING	30	27	33
10	TUBS, MASH	25	23	27
10	TUBS, MASH, STEEL	25	23	27
10	UNLOADERS, CANE	20	18	22
10	VATS	20	18	22
10	VATS, CASEIN, TINNED COPPER	17	15	19
10	VATS, CHEESE, TINNED IRON	20	18	22
10	VATS, COIL	20	18	22
10	VATS, COOKING	15	14	16
10	VATS, CYPRESS	20	18	22
10	VATS, MILK RECEIVING, COPPER LINED	20	18	22
10	VATS, MILK STORAGE (COIL TYPE)	20	18	22
10	VATS, PASTEURIZING	20	18	22
10	VATS, STEAMING & RINSING	20	18	22
10	VATS, STERILIZING, TINNED COPPER	20	18	22
10	VATS, WASH	20	18	22
10	VEGETABLE OIL & OIL PRODUCTS MANUFACTURING EQUIPMENT	15	13	16
10	VEGETABLE OIL PRODUCTS EQUIPMENT	15	13	16
10	VEGETABLE OILS & VEGETABLE OIL PRODUCTS	23	20	25
10	VINERS	17	15	19
10	VISCOLIZERS	15	14	16
10	VISCOSITY MACHINES	15	14	16
10	VISCOSITY REGULATORS	10	9	11
10	WAFER MACHINES, AUTOMATIC	20	18	22
10	WASHERS, KEG	15	14	16
10	WASHERS	15	14	16
10	WASHERS	20	18	22
10	WASHERS & SOAKERS, BOTTLE	15	14	16
10	WASHERS, BEET	40	36	44
10	WASHERS, BOTTLE	15	14	16
10	WASHERS, BOTTLE, FOR TEST BOTTLES	15	14	16
10	WASHERS, CAN	15	14	16
10	WASHERS, CAN (ROTARY; HYDRAULIC)	15	14	16
10	WASHERS, CASE	12	11	13
10	WASHERS, CLOTHES	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
10	WASHERS, GAS	40	36	44
10	WASHERS, GRAIN	10	9	11
10	WASHERS, WASHING & DRYING MACHINES (MILK CAN)	14	13	15
10	WASHING MACHINES	25	23	27
10	WASTE WATER TANKS	35	32	39
10	WAXERS, PAPER	10	9	11
10	WEIGH CANS	12	11	13
10	WEIGHING & FEEDING MACHINES, AUTOMATIC	10	9	11
10	WELLS, HOT, ENAMEL LINED	20	18	22
10	WELLS, WATER SUPPLY	20	18	22
10	WHIPPING MACHINES, CREAM	15	14	16
10	WINNOWNERS, HAIR	12	11	13
10	WRAPPERS, CAN	15	14	16
10	WRAPPING MACHINES, CARTON	15	14	16
10	WRAPPING MACHINES	15	14	16
10	WRINGERS, CLOTHES, CENTRIFUGAL	17	15	19
10	YEAST CULTURE MACHINES	15	14	16
11	BASSINETS, HEATED	10	9	11
11	BASSINETS, UNHEATED	15	14	16
11	BEDS, BIRTHING	10	9	11
11	BEDS, ELECTRIC	15	14	16
11	BEDS, MANUAL	15	14	16
11	BENCHES, WOOD/METAL	15	14	16
11	BINS-STORAGE	20	18	16
11	BOOKCASES, METAL/WOOD	15	14	16
11	CABINETS & FILES	15	14	16
11	CABINETS, VARIOUS	15	14	16
11	CASES, BOOK	15	14	16
11	CASES, DISPLAY	15	14	16
11	CHAIRS, HYDRAULIC, SURGERY	15	14	16
11	CHAIRS, BATH	10	9	11
11	CHAIRS, BENTWOOD	15	14	16
11	CHAIRS, BLOOD	10	9	11
11	CHAIRS, DENTAL	15	14	16
11	CHAIRS, FOLDING	10	9	11
11	CHAIRS, GERIATRIC	10	9	11
11	CHAIRS, HEAVY	15	14	16
11	CHAIRS, KNETRON	15	14	16
11	CHAIRS, PODIATRY	15	14	16
11	CHART RACKS	20	18	22
11	CHART RECORDERS	10	9	11
11	CREDENZAS	15	14	16
11	CROUPETTES	15	14	16
11	DESKS, METAL/WOOD	15	14	16
11	DISPLAY CASES	15	14	16
11	DRESSERS	15	14	16
11	FILES, ROTARY ELECTRIC	15	14	16
11	FURNITURE & FIXTURES	20	18	22
11	FURNITURE, FIXTURES, & FILING CASES	15	14	16
11	FURNITURE, GENERAL OFFICE	15	14	16
11	FURNITURE, OUTDOOR	3	3	3
11	FURNITURE-RESIDENTIAL	7	6	8
11	LIBRARY FURNITURE	20	18	22
11	LIGHT TABLES	15	14	16
11	LIGHTS, OPERATING	15	14	16
11	LOCKERS	15	14	16
11	LOCKERS, METAL	15	14	16
11	LOCKERS, WOOD	15	14	16
11	OFFICE FURNITURE & EQUIPMENT	15	14	16
11	PARTITIONS, OFFICE	10	9	11
11	PATIO FURNITURE	5	5	6
11	RACKS & STANDS	15	14	16
11	RUGS, CARPETS & MATS	10	9	11
11	SETTEES	12	11	13

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
11	SHELVING, METAL	15	14	16
11	SOFAS	12	11	13
11	TABLES, ANESTHETIC	15	14	16
11	TABLES, AUTOPSY	20	18	22
11	TABLES, EXAM	15	14	16
11	TABLES, FOLDING	10	9	11
11	TABLES, FOOD PREP	15	14	16
11	TABLES, HYDRAULIC	10	9	11
11	TABLES, METAL	20	18	22
11	TABLES, OPERATING	15	14	16
11	TABLES, ORTHOPEDIC	10	9	11
11	WHOLESALE TRADE FIXTURES & EQUIPMENT	7	6	8
12	CASINO & GAMING EQUIPMENT	5	4	6
12	CASINO FURNISHINGS	8	5	10
12	VIDEO GAMING MACHINES	5	4	6
12	FERRIS WHEELS	15	14	20
13	GARAGE EQUIPMENT	10	9	11
13	GENERAL SHOP EQUIPMENT	15	14	16
13	GENERAL STORE EQUIPMENT	15	14	16
13	HAND TOOLS	5	3	6
13	PLANT EQUIPMENT, GENERAL	15	14	16
13	PUMPS, SUMP & WELL EQUIPMENT	8	7	9
13	TOOLING, SPECIAL	5	3	8
13	WELDING EQUIPMENT (MIG/AR/OXY-ACCET)	15	14	16
14	AGITATORS	20	18	22
14	AUTOCLAVES	15	14	16
14	BEDS, RUBBING	10	9	11
14	BINS, BATCH	15	14	16
14	BINS, CULLET	15	14	16
14	BINS, PLASTIC	15	14	16
14	BOTTLE MACHINES	15	14	16
14	BOXES, CHIP	10	9	11
14	BRUSH MACHINES	15	14	16
14	BUGGLES, GLASS	15	14	16
14	CARS, BATCH	15	14	16
14	CARS, BATCH, SCALE	20	18	22
14	CARS, DRYER, POT	15	14	16
14	CHARGERS, BATCH, FURNACE	15	14	16
14	CHARGING MACHINES	12	11	13
14	CHIPPING MACHINES	15	14	16
14	CHUTES, CULLET	15	14	16
14	CLASSIFIER	15	14	16
14	CLEANING MACHINES, GLASS	12	11	13
14	COMPRESSORS, GAS, GAS ENGINE	20	18	22
14	COOLERS	13	12	14
14	CRACKERS, POT	18	16	20
14	CRUSHERS, COAL	15	14	16
14	CRUSHERS, CULLET	20	18	22
14	CRUSHERS, POT HOUSE	20	18	22
14	CRUSHERS, SALT CAKE	15	14	16
14	CRUSHERS, SWING JAW, WITH FEED HOPPER	20	18	22
14	CUT-OFF MACHINES	15	14	16
14	CUTTERS, GRINDER, METAL	20	18	22
14	CUTTERS, LENS	10	9	11
14	CUTTERS, SAND, GRINDING & POLISHING	20	18	22
14	CUTTING, LEHRs	15	14	16
14	DRAWING MACHINES, GLASS	20	18	22
14	DRESSING MACHINES	20	18	22
14	DRILLING MACHINES, GLASS	12	11	13
14	DRYERS	20	18	22
14	EDGING MACHINES	15	14	16
14	EMERY MILLS	15	14	16
14	EMERY SYSTEM FOR GRINDING & POLISHING UNITS	15	14	16
14	FURNACES, ELECTRIC	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
14	FURNACES, OPTICAL	15	14	16
14	FURNACES	15	14	16
14	FURNACES, POT	15	14	16
14	GLASS & GLASS PRODUCTS EQUIPMENT	11	10	12
14	GLASS INDUSTRY EQUIPMENT-GENERAL	20	18	22
14	GLASS PRODUCTS MANUFACTURING EQUIPMENT	15	14	16
14	GRADING CONES, SAND	15	14	16
14	GRINDER MACHINES	15	14	16
14	GRINDERS, RUNNER	15	14	16
14	GRINDERS	20	18	22
14	GRINDING & POLISHING RUNNER GRINDING SYSTEM	15	14	16
14	GRINDING MILLS, POT HOUSE	30	27	33
14	GUARDS, SAFETY & SPLASH	25	23	27
14	KILNS, BURNING, FLOATER, ROUGE OR SOAKING	20	18	22
14	KILNS, CERAMIC OR TUNNEL	15	14	16
14	KILNS	15	14	16
14	LEHRS	15	14	16
14	LEHRS, PLATE GLASS, ANNEALING OR EXPERIMENTAL	15	14	16
14	LEHRS, PLATE GLASS, LAMINATING	8	7	9
14	LEHRS, PLATE GLASS, OPTICAL	14	13	15
14	LEHRS, PLATE GLASS, POT	20	18	22
14	LIFTERS, RUNNER, GRINDER & POLISHER	20	18	22
14	MILLS, GRINDING OR PUG--POT HOUSE	20	18	22
14	MIXERS, BATCH	15	14	16
14	MIXERS, MUD, VERTICAL	20	18	22
14	MIXERS, SLIDE, WITH FEED HOPPER	15	14	16
14	MIXERS, SMITH	20	18	22
14	MIXERS	14	13	15
14	MOLDS	5	5	6
14	OVENS, ANNEALING	20	18	22
14	OVENS, CORE	20	18	22
14	OVENS, LOW PRESSURE	15	14	16
14	OVENS POT	20	18	22
14	OVENS, SOAKING	12	11	13
14	OVENS, THIMBLE	20	18	22
14	OVENS, FLATTENING	12	11	13
14	PANS, DRY	20	18	22
14	PITS, CULLET	20	18	22
14	POLISHER MACHINES, LAMINATED GLASS, CIRCLE	7	6	8
14	POLISHER MACHINES, LAMINATED GLASS, EDGE, FLAT TOP, ETC.	15	14	16
14	POT BRUSH MACHINES	15	14	16
14	PRESSES & CORE PULLER	20	18	22
14	PRODUCERS, GAS	20	18	22
14	PUSHER, BATCH TANKS	20	18	22
14	RACKS	20	18	22
14	REPOLISHING MACHINES	15	14	16
14	ROLLING MACHINES	15	14	16
14	ROLLING MACHINES, RING	20	18	22
14	ROUGE FEED SYSTEM FOR GRINDER & POLISHER UNIT	15	14	16
14	ROUGHING MACHINES	15	14	16
14	ROUNDING MACHINES, EDGE	15	14	16
14	SAND BLASTING EQUIPMENT	15	14	16
14	SAWS, CARBORUNDUM	20	18	22
14	SAWS, CUTTING, GLASS	8	7	9
14	SCALES, HOPPER, BATCH BIN	20	18	22
14	SCREENS, REVOLVING SAND	15	14	16
14	SEPARATORS, AIR	10	9	11
14	SEPARATORS, MAGNETIC	15	14	16
14	SMOOTHING MACHINES, MITER EDGE	15	14	16
14	STACKS, BRICK	40	36	44
14	STACKS, STEEL, FURNACE	35	32	39
14	STACKS, STEEL, KILN	25	23	27
14	STACKS, STEEL, LEHR	25	23	27
14	STACKS, STEEL, RING ROLLING	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
14	STACKS, STEEL, SOAKING KILN	35	32	39
14	TABLES, CASTING	12	11	13
14	TABLES, CUTTING & TRIMMING, HAND	20	18	22
14	TABLES, DRAWING, GRINDING & POLISHING	25	23	27
14	TABLES, EXTENSION, LEHR	25	23	27
14	TABLES, SLIP	25	23	27
14	TABLES, SNAPPING	25	23	27
14	TABLES, TEST	20	18	22
14	TABLES, TRANSFER	25	23	27
14	TANKS	15	14	16
14	TANKS, ACID	20	18	22
14	TANKS, BATCH	25	23	27
14	TANKS, CYPRESS	15	14	16
14	TANKS, DIPPING, ACID	15	14	16
14	TANKS, EMERY, WOOD	15	14	16
14	TANKS, GLASS, CONTINUOUS	25	23	27
14	TANKS, MELTING, GLASS	20	18	22
14	TANKS, ROUGE, WOOD	20	18	22
14	TANKS, WATER, STEEL	40	36	44
14	TONGS, POT	25	23	27
14	TRACKS, LEVELING, TABLE	25	23	27
14	TRACKS, TABLE, GRINDING & POLISHING	25	23	27
14	TRIPPERS, AUTOMATIC	10	9	11
14	TRUCKS, CHARGING, BATCH	25	23	27
14	TRUCKS, GLASS CARRYING	25	23	27
14	TURN TABLES	15	14	16
14	TURN-OVER MACHINE, GLASS	25	23	27
14	WASHERS, ROTARY	20	18	22
14	WASHERS	20	18	22
15	ELECTRONIC COMPONENTS & PROD MANUFACTURING EQUIP	8	6	9
15	ELECTRONIC EQUIPMENT, MANUFACTURING EQUIPMENT	8	6	9
15	ELECTRONIC PRODUCTS MANUFACTURING	18	16	20
15	SEMICONDUCTOR MANUFACTURING EQUIPMENT-BASIC	8	7	10
16	AIR CONDITIONING SYSTEMS, 5 TO 15 TONS	15	14	16
16	AIR CONDITIONING SYSTEMS, OVER 15 TONS	15	14	16
16	AMUSEMENT & THEME PARKS EQUIPMENT	10	9	11
16	AUTOMATIC DOORS	15	14	16
16	BAGGING MACHINES	15	14	16
16	BARBECUE MACHINES	5	5	6
16	BARBER & BEAUTY SHOP EQUIPMENT	10	9	11
16	BINS, METAL	10	9	11
16	BINS, WOOD/PLASTIC	5	5	6
16	BLANKETS & SPREADS	6	5	7
16	BLOCKING MACHINES, HAT	15	14	16
16	BLOWERS	15	14	16
16	BOOTHES, MARKING (METAL)	15	14	16
16	BOXES, STORAGE, FILM	10	9	11
16	BROILERS	10	9	11
16	BRUSHING MACHINES, BLANKET	15	14	16
16	BUFFERS, FLOOR	5	5	6
16	BURNERS, GAS OR OIL	15	14	16
16	BURNISHERS	15	14	16
16	CABINETS, HOT FOOD	10	9	11
16	CABINETS, RECORD AND FILM	15	14	16
16	CABINETS, TOWEL	10	9	11
16	CAMERAS, MOTION PICTURE	10	9	11
16	CAN OPENERS	10	9	11
16	CARBONATORS	10	9	11
16	CARDING MACHINES	15	14	16
16	CARPETS & RUGS	6	5	7
16	CARROUSELS	15	14	16
16	CARTS, VARIOUS	10	9	11
16	CASES, CAMERA-CARRYING (LEATHER)	10	9	11
16	CASH REGISTERS	8	7	9

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
16	CASH REGISTERS	15	14	16
16	CHAIRS, BARBER	15	14	16
16	CHAIRS, BOBBING	15	14	16
16	CHAIRS, WAITING	12	11	13
16	CHECKOUT COUNTERS	15	14	16
16	CHOPPERS, FOOD	10	9	11
16	CHOPPERS, MEAT	10	9	11
16	CHOPPERS, TICKET	10	9	11
16	CHUTES, METAL	20	18	22
16	CLARIFIERS	10	9	11
16	CLEANERS, ULTRASONIC	10	9	11
16	CLEANING MACHINES, DRY-CLEANING SOLVENT	10	9	11
16	CLEANING MACHINES, RUG	10	9	11
16	CLIPPERS, ELECTRIC	3	3	3
16	COASTER DIPS	15	14	16
16	COMPACTORS, WASTE	15	14	16
16	COMPRESSORS FOR AUTOMATIC DOORS	10	9	11
16	CONDITIONING SYSTEMS, AIR	15	14	16
16	CONVEYOR SYSTEMS	10	9	11
16	CONVEYORS-BELT	15	14	16
16	COOKERS, PRESSURE	10	9	11
16	COOKERS, STARCH	15	14	16
16	COOLERS, FREESTANDING	15	14	16
16	COOLERS, WALK-IN	15	14	16
16	COOLERS, WALK-IN	20	18	22
16	COUNTERWEIGHT SYSTEMS	20	18	22
16	COUNTING MACHINES	10	9	11
16	CURTAINS, ASBESTOS OR STEEL	33	30	36
16	CURTAINS, DRAPERIES, & SCARVES	10	9	11
16	CURTAINS, MACHINE AUTOMATIC	20	18	22
16	CURTAINS, STAGE	8	7	9
16	CUTTERS, FOOD	10	9	11
16	DAMPENERS	10	9	11
16	DECORATIONS, PAINTED MURAL, ETC	12	11	13
16	DECORATIONS, SUNDRY	5	5	6
16	DERBIES, GREAT AMERICAN	15	14	16
16	DEVELOPING MACHINES	10	9	11
16	DIMMERS	10	9	11
16	DIMMERS, STAGE & STUDIO	8	7	9
16	DIPPERS, LARGE	15	14	16
16	DISH STERILIZERS	10	9	11
16	DISHWASHERS	10	9	11
16	DISINFECTORS	10	9	11
16	DISPENSERS	10	9	11
16	DISPLAY (REFRIGERATED) CASES	15	14	16
16	DISPLAY CARTS	5	5	6
16	DISPLAY SHELVING, GLASS	10	9	11
16	DISPLAY SHELVING, METAL	15	14	16
16	DISPLAY SHELVING, WOOD	20	18	22
16	DISPLAY STANDS, END	5	5	6
16	DISPOSALS, GARBAGE	5	5	6
16	DRIERS, BLANKET	15	14	16
16	DRIERS, CLOTHES	10	9	11
16	DRYERS	10	9	11
16	DRYERS	10	9	11
16	DRYERS, HAIR	5	5	6
16	DRYROOMS, CONVEYOR TYPE	15	14	16
16	DUMP BASKETS	3	3	3
16	ELEVATORS, ORCHESTRA PIT	20	18	22
16	EXAMINATION MACHINES, WITH LENSES	20	18	22
16	EXTRACTORS, LAUNDRY	10	9	11
16	EXTRACTORS, ELECTRIC, FRUIT JUICE	8	7	9
16	FANS, EXHAUST & VENTILATING	15	14	16
16	FILTERS, PHOTOGRAPHIC	10	9	11

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
16	FIRE-ALARM & FIRE-PREVENTION EQUIPMENT	20	18	22
16	FIXTURES, LIGHT (PORTABLE)	8	7	9
16	FLUTERS, ELECTRIC	8	7	9
16	FOLDERS, FLATWORK	5	5	6
16	FOOD WASTE DISPOSAL	10	9	11
16	FREEZERS	10	9	11
16	FREEZERS, ICE CREAM	15	14	16
16	FREEZERS, WALK-IN	20	18	22
16	FRYERS	10	9	11
16	FURNITURE, DINING ROOM	10	9	11
16	FURNITURE, GUEST ROOM	10	9	11
16	FURNITURE, LOBBY & FOYER	10	9	12
16	GLOVE MACHINES	14	13	15
16	GRAND STANDS, CONCRETE OR STEEL	30	27	33
16	GRAND STANDS, WOOD	15	14	16
16	GRIDDLES	10	9	11
16	GRINDERS, FOOD	10	9	11
16	GRINDERS	10	9	11
16	HAND IRONS, ELECTRIC	6	5	7
16	HAND IRONS, GAS	10	9	11
16	HAND TRUCKS	15	14	16
16	HEATERS, HOT WATER	10	9	11
16	HOSPITAL & FIRST-AID EQUIPMENT	10	9	11
16	ICE CREAM MACHINES	15	14	16
16	ICE STATIONS	10	9	11
16	INCINERATORS	15	14	16
16	IRONERS, FLATWORK	15	14	16
16	IRONERS	10	9	11
16	KETTLES, STEAM JACKETED	20	18	22
16	KETTLES, SOAP	25	23	27
16	KITCHEN EQUIPMENT	10	9	11
16	KNIVES, SPLICER	10	9	11
16	LABEL PRINTING MACHINES	10	9	11
16	LAMPS, MERCURY VAPOR	10	9	11
16	LAUNDRY & DRY CLEANING EQUIPMENT	12	11	13
16	LAUNDRY CONVEYORS	15	14	16
16	LAUNDRY EQUIPMENT	10	9	11
16	LAUNDRY FURNITURE	15	14	16
16	LAUNDRY PLANTS	16	14	18
16	LIGHTS, ARC	10	9	11
16	LIGHTS, STAGE, KLEIG, ETC	20	18	22
16	LINOLEUM & RUBBER FLOORING	10	9	11
16	LOCKERS, STEEL	15	14	16
16	MANGLES, OR FLAT WORK IRONERS	15	14	16
16	MARKING MACHINES	7	6	8
16	MASSAGE MACHINES	4	4	4
16	MATS, RUBBER & LINOLEUM	10	9	11
16	MEASURING MACHINES, FILM	15	14	16
16	MICROWAVES	5	5	6
16	MILLS, OLD	15	14	16
16	MIRRORS	20	18	22
16	MIXERS, COMMERCIAL	15	14	16
16	MIXERS, SODA, LIGHT	7	6	8
16	MOLDERS, COLLAR	15	14	16
16	MOTION PICTURE & TELEVISION PRODUCTION EQUIPMENT	10	9	10
16	NEON SIGNS, OUTSIDE	20	18	22
16	NETS, TENNIS COURT	1	1	1
16	ORCHESTRA STANDS & CHAIRS	15	14	16
16	OVENS	10	9	11
16	PEELERS, ELECTRIC	10	9	11
16	PERFORATORS, FILM	15	14	16
16	PERGOLASES	15	14	16
16	PIERS, AMUSEMENT	33	30	36
16	PLEATING MACHINES	12	11	13

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
16	POLISHERS, FILM	10	9	11
16	POOLS, SWIMMING	20	18	22
16	POPCORN MACHINES	8	7	9
16	PRESSES, LAUNDRY	15	14	16
16	PRESSES	15	14	16
16	PRINTING MACHINES	15	14	16
16	PROJECTORS, MOTION PICTURE	10	9	11
16	PROPS & COSTUMES	5	5	6
16	PUMPS, STEAM	20	18	22
16	PURIFIERS	14	13	15
16	RACKS, FILM	10	9	11
16	RANGES, DOMESTIC	15	14	16
16	RECORD PLAYERS, BROADCAST SYSTEM	12	11	13
16	RECREATION & ENTERTAINMENT	12	11	13
16	REELS, FILM (METAL)	5	5	6
16	REFLECTORS, TILTING	20	18	22
16	REFRIGERATION SYSTEMS	12	11	13
16	REFRIGERATION, NEW TYPE	15	14	16
16	REFRIGERATOR, VARIOUS	15	14	16
16	REGISTERS, TICKET	10	9	11
16	RENOVATORS, FILM	10	9	11
16	RESTAURANT & BAR EQUIPMENT	7	6	8
16	RESTAURANT & CAFE EQUIPMENT	10	9	11
16	RESTAURANT EQUIPMENT (FREEZER/DISPLAY/SHELVES)	12	11	13
16	REWINDERS, FILM	10	9	11
16	SANITIZERS	15	14	16
16	SAWS, MEAT	15	14	16
16	SAWS, POWER	15	14	16
16	SCALES, LAUNDRY	10	9	11
16	SCALES	15	14	16
16	SCALES, PLATFORM	15	14	16
16	SCATS	20	18	22
16	SCENERY, STAGE	3	3	3
16	SCOOTERS	10	9	11
16	SCREENS, SOLID	10	9	11
16	SCRUBBERS, FLOOR	5	5	6
16	SEALING IRONS	5	5	6
16	SEALING MACHINES	10	9	11
16	SERVING BARS	12	11	13
16	SEWING MACHINES	15	14	16
16	SHADES & SCREENS	10	9	11
16	SHELVING, METAL	15	14	16
16	SHELVING, STOCK ROOM, METAL	15	14	16
16	SHELVING, STOCK ROOM, WOOD	10	9	11
16	SHOPPING CARTS	8	7	9
16	SIGNAL SYSTEMS	15	14	16
16	SILVER POLISHING & CLEANING EQUIPMENT	10	9	11
16	SILVER POLISHING & PLATING EQUIPMENT	10	9	11
16	SLICERS	15	14	16
16	SLICERS, POWER	10	9	11
16	SLIDES, KIDDY	15	14	16
16	SOFTENERS, WATER	15	14	16
16	SPLICERS, FILM	15	14	16
16	SPOTTING UNITS	10	9	11
16	SPRINGS, MATTRESSES, & PILLOWS	9	8	10
16	STARCHERS	10	9	11
16	STEAMERS	10	9	11
16	STEREOPTICONS	15	14	16
16	STERILIZERS & WASHING TANKS	10	9	11
16	STRETCHERS, CURTAIN	20	18	22
16	SWINGS, AERO	15	14	16
16	TABLES	15	14	16
16	TABLES, MANICURE	10	9	11
16	TANKS, DEVELOPING	10	9	11

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
16	TANKS, DRY, COPPER	30	27	33
16	TANKS, HOT WATER	25	23	27
16	TANKS, SOAP	14	13	15
16	TANKS, STEEL	20	18	22
16	TANKS, WOOD	15	14	16
16	THEATER EQUIPMENT	10	9	11
16	THEME & AMUSEMENT PARKS EQUIP	15	14	16
16	TOASTERS, COMMERCIAL, ELECTRIC	10	9	11
16	TRANSVERTERS	15	14	16
16	TRAYS	10	9	11
16	TRAYS, IDENTIFICATION	10	9	11
16	TRUCKS, CANVAS, FIBER OR WOOD	5	5	6
16	TRUCKS, GALVANIZED	10	9	11
16	TRUCKS, MONEL METAL	10	9	11
16	TUBS, GRANITE	14	13	15
16	TUBS, WOOD	8	7	9
16	TUMBLER, LAUNDRY	15	14	16
16	TUMBLERS	15	14	16
16	URNS, COFFEE	15	14	16
16	VACUUM MACHINES	15	14	16
16	VENDING MACHINES	10	9	11
16	VIBRATORS	4	4	4
16	WAFFLE IRONS, ELECTRIC	5	5	6
16	WARMER, BLANKETS	15	14	16
16	WARMERS, DISH	10	9	11
16	WASHERS, BEDPAN	15	14	16
16	WASHERS, BOTTLE	10	9	11
16	WASHERS, CIDEMATIC	10	9	11
16	WASHERS, COMMERCIAL	10	9	11
16	WASHERS, DOMESTIC	8	7	9
16	WASHERS, GLASSWARE	10	9	11
16	WASHERS, BRASS	12	11	13
16	WASHERS, MONEL METAL	15	14	16
16	WASHERS, WOOD	8	7	9
16	WAVING MACHINES, PERMANENT	5	5	6
16	WAXERS, FLOOR	5	5	6
16	WAXERS & RENOVATORS, FILM	10	9	11
16	WAXERS, FILM	10	9	11
16	WHIPS	8	7	9
16	WIND MACHINES	15	14	16
16	WRAPPING MACHINES, BAKERY	12	11	13
16	WRAPPING MACHINES, MEAT	10	9	11
16	WRAPPING MACHINES, PRODUCE	10	9	11
17	ACCUMULATORS, HYDRAULIC	25	23	27
17	ANNEALING FURNACES	22	20	24
17	BARRELS, TUMBLING	20	18	22
17	BARROWS, CUPOLA CHARGING	5	5	6
17	BASINS, SETTLING	20	18	22
17	BEDS, COOLING	30	27	33
17	BEDS, HOT	25	23	27
17	BENCHES, CHIPPING & FINISHING	6	5	7
17	BENCHES, COKE	10	9	11
17	BENCHES, WORK (WOOD)	15	14	16
17	BINS & HOPPERS, CONCRETE	30	27	33
17	BINS & HOPPERS, STEEL	30	27	33
17	BINS & HOPPERS, WOOD	25	23	27
17	BLAST EQUIPMENT, SAND	15	14	16
17	BLAST EQUIPMENT, SHOT	15	14	16
17	BLAST FURNACE PLANTS	25	23	27
17	BLOOMING MILLS	25	23	27
17	BLOWERS	25	23	27
17	BOXES, CHARGING (OPEN HEARTH)	5	5	6
17	BOXES, CINDER (STEEL)	3	3	3
17	BREECHING (STEEL, LINED)	22	20	24

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
17	BRIDGES, SKIP	30	27	33
17	BUCKETS, GRAB	15	14	16
17	BURNING EQUIPMENT, GAS, TAR OR OIL	15	14	16
17	BURNING EQUIPMENT, PULVERIZED COAL	20	18	22
17	BY-PRODUCT COKE PLANTS, COMPLETE	25	23	27
17	CALCINING PLANTS	15	14	16
17	CAR HAULAGE SYSTEMS	20	18	22
17	CARPENTER & PATTERN SHOP EQUIPMENT	25	23	27
17	CARRIERS, CLAY	10	9	11
17	CARS, CHARGING, COKE OVEN	25	23	27
17	CARS, CHARGING, GAS PRODUCERS	25	23	27
17	CARS, CHARGING, OPEN HEARTH	15	14	16
17	CARS, DUMP, STEEL	20	18	22
17	CARS, INGOT MOLD	20	18	22
17	CARS, LADLE	20	18	22
17	CARS, MOLD DRYING, OVEN	20	18	22
17	CARS, NARROW & STANDARD GAUGE (STEEL)	20	18	22
17	CARS, QUENCHING	10	9	11
17	CARS, ROLL-OVER MACHINES, FOR	10	9	11
17	CARS, SCALE, ELECTRIC	18	16	20
17	CARS, TRANSFER, ELECTRIC	20	18	22
17	CASTING MACHINES, DIE	15	14	16
17	CASTING MACHINES, PIG	25	23	27
17	CHARGING MACHINES	20	18	22
17	CHARLOTS, INGOT	22	20	24
17	COAL, COKE & ASH HANDLING EQUIPMENT	40	36	44
17	COKE OVENS	35	32	39
17	CONCENTRATORS, AMMONIA	15	14	16
17	CONVERTERS, STEEL	25	23	27
17	CONVEYING & COAL-HANDLING EQUIPMENT	20	18	22
17	CONVEYING SYSTEMS, SAND HANDLING	20	18	22
17	CONVEYORS, BELT	15	14	16
17	COOLERS, BRONZE	9	8	10
17	CORE MACHINES	20	18	22
17	COUPLINGS, FLANGED	25	23	27
17	COUPLINGS, FLEXIBLE	22	20	24
17	COUPLINGS, MUFF	20	18	22
17	CRACKERS, SKULL	25	23	27
17	CRANES, LADLE	20	18	22
17	CRANES, LOCOMOTIVE	20	18	22
17	CUPOLAS	25	23	27
17	CUTTING & THREADING MACHINES, PIPE	20	18	22
17	CUTTING & WELDING EQUIPMENT, ELECTRIC	20	18	22
17	CUTTING & WELDING EQUIPMENT, OXY-ACETYLENE	20	18	22
17	DERRICKS, SCRAP BREAKER	20	18	22
17	DOORS, OVEN CHARGING HOLE COVERS	13	12	14
17	DRAW OFFS & ONS	18	16	20
17	DRAWING EQUIPMENT, COLD	20	18	22
17	DRAWING FRAMES, WIRE	20	18	22
17	DRILLS, ELECTRIC & PNEUMATIC, PORTABLE	15	14	16
17	DROP TEST MACHINES	15	14	16
17	DROPS, SCRAP	25	23	27
17	DRYERS, SAND	20	18	22
17	DRYING EQUIPMENT, LADLE, GAS OR OIL	15	14	16
17	DRYING MACHINES, CENTRIFUGAL	20	18	22
17	DUMPERS, CAR	30	27	33
17	DUST-COLLECTORS	25	23	27
17	ELECTRIC WELD TUBE MILLS	15	14	16
17	ELEVATORS, BUCKET	15	14	16
17	ELEVATORS, ELECTRIC OR STEAM	25	23	27
17	ELEVATORS, HYDRAULIC	20	18	22
17	EXHAUST SYSTEMS	20	18	22
17	EXHAUSTERS, GAS	20	18	22
17	FENCE MACHINES (WIRE)	30	27	33

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
17	FORGES, PORTABLE	15	14	16
17	FORGES, STATIONARY	22	20	24
17	FOUNDRIES, BASIC EQUIPMENT	25	23	27
17	FURNACE SHELLS, BLAST & ELECTRIC	15	14	16
17	FURNACES, ANNEALING	15	14	16
17	FURNACES, ANNEALING, TUNNEL TYPE	15	14	16
17	FURNACES, BLAST	20	18	22
17	FURNACES, CONTINUOUS, HEATING	20	18	22
17	FURNACES, ELECTRIC, FOR MELTING	15	14	16
17	FURNACES, FORGE, ELECTRIC	15	14	16
17	FURNACES, HARDENING, DRAWING, ELECTRIC	15	14	16
17	FURNACES, OPEN HEARTH	15	14	16
17	FURNACES, PUDDLING	15	14	16
17	FURNACES, REHEATING	15	14	16
17	FURNACES, WELDING	15	14	16
17	GASOMETERS	15	14	16
17	GRINDERS, STATIONARY & SWING FRAME	15	14	16
17	GRINDERS, TOOL OR SAW	20	18	22
17	GUIDES, COKE	10	9	11
17	GUIDES, ROLL	15	14	16
17	GUNS, MUD	15	14	16
17	HAMMERS, DROP	20	18	22
17	HAMMERS, PNEUMATIC	20	18	22
17	HAMMERS, STEAM	20	18	22
17	HEATING FURNACES & EQUIPMENT	20	18	22
17	HOISTS, AIR, CHAIN OR ELECTRIC (SMALL UNITS)	15	14	16
17	HOISTS, SKIP, STEAM , OR ELECTRIC	20	18	22
17	HOLDERS, ELECTRODE	10	9	11
17	HOLDERS, GAS	30	27	33
17	HOODS, STEEL, OVER FURNACES	5	5	6
17	INGOT MOLDS, STOOLS, ANNEALING BOXES & ROLLS	6	5	7
17	INTENSIFIERS, HYDRAULIC	25	23	27
17	JOLT MACHINES	15	14	16
17	LABORATORY EQUIPMENT, CHEMICAL & METALLURGICAL	15	14	16
17	LADLES, CINDER	5	5	6
17	LADLES, HOT METAL	25	23	27
17	LADLES, STEEL	20	18	22
17	LAP & BUTT WELD PIPE MILLS	20	18	22
17	LATHES, ENGINE	25	23	27
17	LATHES, ROLL	20	18	22
17	LIFTING DEVICES, DOOR	15	14	16
17	LININGS, FURNACE	4	4	4
17	LININGS, STOVE	20	18	22
17	LOADERS, RAIL	25	23	27
17	LOCKERS, STEEL	15	14	16
17	LOCKERS, WOOD	15	14	16
17	LOCOMOTIVES, FIRELESS	25	23	27
17	LOCOMOTIVES, STEAM OR ELECTRIC, ALL GAUGES	25	23	27
17	MAGNETS, LIFTING	20	18	22
17	MAINS, GAS COLLECTING	30	27	33
17	MANIPULATORS, HYDRAULIC, ELECTRIC	25	23	27
17	MERCHANT BAR MILLS	20	18	22
17	MILL MACHINERY, BILLETS	20	18	22
17	MILL MACHINERY, BLOOMING	20	18	22
17	MILL MACHINERY, MERCHANT BARS	20	18	22
17	MILL MACHINERY, PLATES	20	18	22
17	MILL MACHINERY, PUDDLES	20	18	22
17	MILL MACHINERY, RAILS	20	18	22
17	MILL MACHINERY, RODS & WIRES	20	18	22
17	MILL MACHINERY, SHEETS	20	18	22
17	MILL MACHINERY, STRIPS, OVER 36 INCHES	20	18	22
17	MILL MACHINERY, STRIPS, UNDER 36 INCHES	20	18	22
17	MILL MACHINERY, STRUCTURAL	25	23	27
17	MILL MACHINERY, TUBES, ELECTRIC WELD	30	27	33

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			Minimum	Maximum
17	MILL MACHINERY, TUBES, LAP WELD, BUT, WELD	30	27	33
17	MILL MACHINERY, TUBES, SEAMLESS	20	18	22
17	MILLING MACHINES, UNIVERSAL	20	18	22
17	MILLS, BALL	20	18	22
17	MILLS, BORING	20	18	22
17	MILLS, SAND	20	18	22
17	MIXERS, CONCRETE	15	14	16
17	MIXERS, FOR LADLE LINING MATERIALS	20	18	22
17	MIXERS, HOT METAL	25	23	27
17	MIXERS, LIME	20	18	22
17	MIXERS, MOLD WASH	20	18	22
17	MIXERS, SAND	20	18	22
17	MOLDING MACHINES	15	14	16
17	MOLDS, INGOT	5	5	6
17	OPEN HEARTH FURNACE PLANTS	25	23	27
17	OPEN HEARTH FURNACE PLANTS, BESSEMER CONVERTER PLANTS	20	18	22
17	OPEN HEARTH FURNACE PLANTS, ELECT FURNACES, SMELTING	20	18	22
17	ORE BRIDGES	30	27	33
17	ORE BRIDGES & MACHINERY	25	23	27
17	OVEN TRUCKS, TRAYS & RACKS, CORE	22	20	24
17	OVENS & STACKS, ANNEALING, CORE, OR MOLD DRYING	22	20	24
17	OVENS, BUCKSTAVES (STRUCTURAL STEEL)	15	14	16
17	OVENS, BY-PRODUCT, COKE	20	18	22
17	OVENS, COKE	17	15	19
17	OVENS, COKE, BEE HIVE	20	18	22
17	PICKLING EQUIPMENT	18	16	20
17	PICKLING MACHINES, STEAM, ELECTRIC	25	23	27
17	PICKLING TANKS, CYPRESS	10	9	11
17	PIPE LINES, HYDRAULIC	25	23	27
17	PIPES, FUEL OR GAS	25	23	27
17	PIPES, VALVES & FITTINGS, ASCENSION	25	23	27
17	PIPING, AIR, GAS, LIQUOR, OIL, STEAM, TAR & WATER	25	23	27
17	PIPING, HOT OR COLD BLAST	25	23	27
17	PITS, CASTING (CONCRETE, BRICK & STEEL)	25	23	27
17	PITS, SOAKING	25	23	27
17	PLANERS & JOINTERS (WOOD)	20	18	22
17	PLANERS, METAL	20	18	22
17	PLATE MILLS	30	27	33
17	PLATES, FLOOR, CAST IRON	25	23	27
17	PLATES, FLOOR, WATER COOLED	20	18	22
17	PLATFORMS, CONCRETE	25	23	27
17	PLATFORMS, LADDERS, STAIRWAYS, RAILINGS, FOOT BRIDGES	25	23	27
17	PLATFORMS, WOOD	10	9	11
17	POINTERS, ROTARY FOR WIRE	12	11	13
17	POLISHING MACHINES, FOR WIRE	15	14	16
17	POSTS, LOOPING, MERCHANT MILLS	15	14	16
17	PRESSES, DRILL	20	18	22
17	PRESSES, HYDRAULIC	20	18	22
17	PRIMARY STEEL MILL PRODUCTS EQUIPMENT	12	11	13
17	PRIMARY STEEL MILL PRODUCTS MANUFACTURING EQUIPMENT	12	11	13
17	PRODUCERS GAS	30	27	33
17	PUNCHING MACHINES	20	18	22
17	PUSHER TRACKS	25	23	27
17	PUSHERS & LEVELERS, COKE PLANT	25	23	27
17	PUSHERS FOR MILL FURNACES	25	23	27
17	QUENCHING EQUIPMENT	20	18	22
17	RAIL MILLS	35	32	39
17	RAMMERS, PNEUMATIC	10	9	11
17	RECLAIMING EQUIPMENT, SAND	10	9	11
17	REELS, ROD, STRIP OR WIRE	18	16	20
17	REGULATORS, ELECTRODE	20	18	22
17	REHEATERS, GAS	15	14	16
17	SAND OR SHOT BLAST EQUIPMENT	15	14	16
17	SATURATORS, GAS	20	18	22

**American Society of Appraisers
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Estimated Normal Useful Lives**

Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
17	SAWS, COLD & HOT	25	23	27
17	SCALE CARS, TESTING	20	18	22
17	SCALES, AUTOMATIC	25	23	27
17	SCALES, CRANE	15	14	16
17	SCALES, PLATFORM	15	14	16
17	SCALES, TRACK, FOR RAILROAD CARS	20	18	22
17	SCREENS, BAR, COKE	20	18	22
17	SCRUBBERS, GAS	25	23	27
17	SEAMLESS TUBE MILLS	20	18	22
17	SHAPERS	25	23	27
17	SHEARS, ELECTRIC	20	18	22
17	SHEARS, HYDRAULIC	20	18	22
17	SHEARS, ROTARY	20	18	22
17	SHEARS, STEAM	20	18	22
17	SHEET MILLS, 2 HIGH	20	18	22
17	SHEET MILLS, COLD ROLLING, 2 HIGH	20	18	22
17	SHEET MILLS, COLD ROLLING, 4 HIGH	30	27	33
17	SINTERING PLANTS	20	18	22
17	SLINGERS, SAND	10	9	11
17	SLOTTERS	20	18	22
17	SPIKE MACHINES, COLD	20	18	22
17	SPIKE MACHINES, HOT	20	18	22
17	SPOOLING MACHINES, WIRE	15	14	16
17	SQUEEZERS, PUDDLE MILL	15	14	16
17	STAMPERS, BILLET	12	11	13
17	STEEL MILL EQUIPMENT	25	23	27
17	STILLS, AMMONIA	15	14	16
17	STOKERS, FURNACE	20	18	22
17	STORAGE YARD, CONCRETE	20	18	22
17	STRAIGHTENERS, WIRE	15	14	16
17	STRAIGHTENING MACHINES, ROLL TYPE	20	18	22
17	STRETCHING MACHINES	20	18	22
17	STRIP MILLS, 2 HIGH CONTINUOUS, UP TO 24 INCHES WIDE	20	18	22
17	STRIP MILLS, 4 HIGH, CONTINUOUS, 36 TO 96 INCHES	30	27	33
17	STRIP MILLS, COLD ROLLING, 2 HIGH	20	18	22
17	STRIP MILLS, COLD ROLLING, 4 HIGH, 36 TO 96 INCHES	30	27	33
17	STRIPPERS, INGOT	25	23	27
17	STRUCTURAL MILLS	25	23	27
17	TABLES, INSPECTION	15	14	16
17	TABLES, RUN-OUT	25	23	27
17	TABLES, TILTING	25	23	27
17	TABLES, TRANSFER	25	23	27
17	TANKS, ACID (WOOD, LEAD LINED)	10	9	11
17	TANKS, CONCENTRATORS, STILLS	15	14	16
17	TANKS, DIPPING	20	18	22
17	TANKS, OIL STORAGE	20	18	22
17	TANKS, PICKLING (CYPRESS)	10	9	11
17	TANKS, STEEL	25	23	27
17	TESTING MACHINES	30	27	33
17	TROUGHS, IRON	15	14	16
17	TRUCKS, ANNEALING FURNACE	15	14	16
17	TRUCKS, CHARGING, ELECTRIC, STEAM	10	9	11
17	TRUCKS, CORE OVEN	20	18	22
17	TUBS, ACID & LIQUOR	8	7	9
17	TURBO BLOWERS	25	23	27
17	TUYERES	10	9	11
17	TWISTING MACHINES	15	14	16
17	VESSELS, CONVERTER, STEEL MELTING	25	23	27
17	WASHERS, BLAST FURNACE GAS	25	23	27
17	WELDING EQUIPMENT, CAS, INCLUDING ACETYLENE GENERATORS	15	14	16
17	WELDING EQUIPMENT, ELECTRIC	15	14	16
17	WIRE ROD MILLS, COMPLETE	25	23	27
18	ACCELERATORS	10	9	11
18	AMPLIFIERS	10	9	11

**American Society of Appraisers
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Estimated Normal Useful Lives**

Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
18	ANALYZERS, AMINO ACID	10	9	11
18	ANALYZERS, GAS	10	9	11
18	ANALYZERS, OXYGEN	10	9	11
18	ANALYZERS, PACING	10	9	11
18	ANALYZERS, PERIPHERAL	10	9	11
18	ANALYZERS, PH	10	9	11
18	ANALYZERS, PULMONARY FUNCTION	10	9	11
18	ANALYZERS, BIOCHROMATIC	10	9	11
18	ANALYZERS, BLOOD CHEMISTRY	10	9	11
18	ANALYZERS, BLOOD GAS	10	9	11
18	ANALYZERS, CLINICAL	10	9	11
18	AUTOCLAVES	10	9	11
18	BALANCES, ANALYTICAL	10	9	11
18	BALANCES, ELECTRONIC	10	9	11
18	BALANCE, MECHANICAL	10	9	11
18	BASAL METABOLISM UNITS	10	9	11
18	BATHS, WATER/VARIOUS LAB	10	9	11
18	BENCHES, FILING & ROUGHING SPINDLES	15	14	16
18	BENCHES, GRINDING, POLISHING, & SAW	25	23	27
18	BENDING MACHINES	28	25	31
18	BIOCHEMICAL UNITS	10	9	11
18	BLOCKING MACHINES	20	18	22
18	BLOCKING MACHINE, LENS	37	33	41
18	BLOOD CELL COUNTERS	10	9	11
18	BOARDS, GLASS CUTTING	20	18	22
18	BUCKETS, WEIGHING	20	18	22
18	CELL FREEZERS	10	9	11
18	CENTERING MACHINE	30	27	33
18	CENTRIFUGES	15	14	17
18	CENTRIFUGES, REFRIGERATED	8	7	9
18	CHANNELING MACHINES	25	23	27
18	CHROMATOGRAPHS, GAS	10	9	11
18	CLAMP, POT	30	27	33
18	COAGULATORS, BIPOLAR	10	9	11
18	COBALT UNITS	8	7	9
18	COLORIMETERS	8	7	9
18	CONDUCTIVITY TESTERS	5	5	6
18	CRUMBLING MACHINE, LENS	20	18	22
18	CRUSHERS, CORN EAR	32	29	35
18	CUTTERS, GLASS	37	33	41
18	CUTTERS, LENS	37	33	41
18	CUTTERS, ULTEX BIFOCAL	30	27	33
18	CUTTING MACHINES	20	18	22
18	CUTTING OFF MACHINES	30	27	33
18	DAMASKENING MACHINES	21	19	23
18	DEMAGNETIZERS	35	32	39
18	DENSITOMETERS	8	7	9
18	DEVELOPING TANKS, X-RAY	15	14	16
18	DISKS, 10-INCH CIRCULAR	18	16	20
18	DISTILLING APPARATUS	15	14	16
18	DIVIDING MACHINES	30	27	33
18	DOPPLERS	5	5	6
18	DRILL LENS	22	20	24
18	DYNAMOMETERS, HAND	10	9	11
18	ECHOCARDIOGRAPHS	7	6	8
18	ECHOVIEW SYSTEMS	8	7	9
18	EDGERS, LENS BEVEL	24	22	26
18	EDGERS, RIMLESS LENS	27	24	30
18	ELECTOENCEPHALOGRAPHES	7	6	8
18	ELECTROCARDIOGRAPHS	7	6	8
18	ELECTROCARDIOSCANNERS	7	6	8
18	ELECTRONIC INSTRUMENTATION EQUIPMENT	5	5	6
18	ENGINES, DIVIDING	35	32	39
18	ENGRAVING MACHINES	30	27	33

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
18	ERGOMETERS	10	9	11
18	EXTRACTORS, CENTRIFUGE	9	8	10
18	FIBEROPTIC EQUIPMENT	5	5	6
18	FILING MACHINES, DIE	19	17	21
18	FILM CHANGERS	8	7	9
18	FILM DRIERS	10	9	11
18	FILM PROCESSORS	10	9	11
18	FILM VIEWERS	10	9	11
18	FLAME PHOTOMETERS	10	9	11
18	FLUORIMETERS	10	9	11
18	FLUOROSCOPY UNITS, DIGITAL	8	7	9
18	FLUOROSCOPES	8	7	9
18	FORGES	20	18	22
18	FORMING MACHINES	30	27	33
18	FRAMES, TURNING	15	14	16
18	FURNACES	15	14	16
18	FURNACES, CALCINING	20	18	22
18	FURNACES, ELECTRIC	20	18	22
18	FURNACES, GLASS	20	18	22
18	FURNANCE, LABORATORY	10	9	11
18	GAMA CAMERAS	8	7	9
18	GAMMA COUNTERS	10	9	11
18	GAUGING MACHINES, GLASS	30	27	33
18	GAUGING MACHINES, LENS	17	15	19
18	GLOVES, LEAD X-RAY	5	5	6
18	GRADUATING MACHINES	40	36	44
18	GRINDERS	25	23	27
18	GRINDERS & BUFFERS	25	23	27
18	GRINDERS, LENS, ROUGH LENS	30	27	33
18	GRINDING & POLISHING MACHINES	25	23	27
18	GRINDING MACHINES, OVAL LENSES	37	33	41
18	HEMOGLOBINOMETERS	10	9	11
18	HEMOPHOTOMETERS	10	9	11
18	HOLTER EQUIPMENT	8	7	9
18	HOMOGENIZERS	10	9	11
18	HOODS, VARIOUS LAB	15	14	16
18	HYDROCOLLATORS	10	9	11
18	ILLUMINATORS, X-RAY	15	14	16
18	IMAGE INTENSIFIERS	8	7	9
18	IMAGE INTENSIFIERS	8	7	9
18	INSERTING MACHINES, EYE WIRE	21	19	23
18	INSTRUMENTS & RELATED MANUFACTURING	10	9	11
18	INTENSIFYING SCREENS	5	5	6
18	ISODENSITOMETERS	10	9	11
18	ISOTOPE EQUIPMENT	8	7	9
18	KETTLES, BOILING	25	23	27
18	KETTLES, PITCH	37	33	41
18	KETTLES, POTASH	25	23	27
18	KETTLES, SKIMMING	27	24	30
18	KILNS	10	9	11
18	KILNS, ANNEALING	20	18	22
18	KYMOGRAPHS	10	9	11
18	LABORATORY EQUIPMENT	16	14	18
18	LADLES ON 2-WHEEL TRUCK	13	12	14
18	LAMPS, MICROSCOPE	10	9	11
18	LATHES	25	23	27
18	LINEAR ACCELERATORS	7	6	8
18	MARKING MACHINE, LINES	33	30	36
18	METERS, PH	10	9	11
18	METERS, RADIATION	10	9	11
18	METERS	30	27	33
18	MICROGASOMETERS	10	9	11
18	MICROSCOPES	10	9	11
18	MICROTOMES	10	9	11

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
18	MILLS, JAR	25	23	27
18	MILLS, PEBBLE	30	27	33
18	MILLS, TUMBLING	35	32	39
18	MILLING MACHINES	27	24	30
18	MIXERS, GEARED	30	27	33
18	MIXERS, GLASS BATCH	30	27	33
18	MOLDING MACHINES	15	14	16
18	MRI EQUIPMENT	5	5	6
18	OPTICAL LENSES & INSTRUMENT MANUFACTURING EQUIPMENT	8	7	9
18	OVENS, BAKING	15	14	16
18	OVENS, DRYING	15	14	16
18	OVENS, ELECTRIC	15	14	16
18	OVENS, MEDICAL/LAB	10	9	11
18	OVENS, ANNEALING & LEHR	20	18	22
18	OXIMETERS	10	9	11
18	PANTOGRAPHS, PRECISION	30	27	33
18	PEENING MACHINES	21	19	23
18	PHONCARDIAGRAPHS	10	9	11
18	PHOTOGRAPHY EQUIPMENT	10	9	11
18	PHOTOMETERS	10	9	11
18	PIPETTEA, AUTOMATIC	10	9	11
18	PLATE, MASTERS	17	15	19
18	PRESSES	30	27	33
18	PRESSES, BLOCKING	30	27	33
18	PRESSES, FOR PRESSING LENSES	10	9	11
18	PRESSES, PUNCH	30	27	33
18	PRESSES, SCREW	30	27	33
18	PRINTERS, RADIOGRAPHIC DUPLICATING	10	9	11
18	PROFESSIONAL & SCIENTIFIC INSTRUMENT EQUIPMENT	8	7	9
18	PROFESSIONAL LIBRARIES	30	27	33
18	PROFILING MACHINE	15	14	16
18	PROFILING MACHINE, SPINDLE	35	32	39
18	PULVERIZERS, LIME	25	23	27
18	PUNCHING MACHINES	25	23	27
18	RADIOACTIVE SOURCES, COBALT	10	9	11
18	RADIOGRAPHY UNITS, DIGITAL	8	7	9
18	RECORDERS, LAB	10	9	11
18	RIDDLES, GYRATORY	21	19	23
18	RINSERS, SONIC	10	9	11
18	RULING MACHINES	30	27	33
18	SANDERS	20	18	22
18	SAWS, GLASS	40	36	44
18	SCALES, METABOLIC	10	9	11
18	SCANNERS, CAT	5	5	6
18	SCANNERS, ECT	5	5	6
18	SCANNERS, PET	10	9	11
18	SCANNERS, RECTILINEAR	10	9	11
18	SCANNERS, ULTRASOUND	5	5	6
18	SCIENTIFIC EQUIPMENT, DENTISTS, DOCTORS	10	9	11
18	SECTOCARDIOGRAPHS	10	9	11
18	SERIOGRAPHS, AUTOMATIC	10	9	11
18	SHAKING MACHINES	10	9	11
18	SHAPERS	25	23	27
18	SIEVES FOR SCREENING SOLLET	5	5	6
18	SILVER RECOVERY UNITS	10	9	11
18	SIZERS, RIM	15	14	16
18	SKIVING MACHINES	20	18	22
18	SLIDE STAINERS	10	9	11
18	SLITTING MACHINES	34	31	37
18	SLOTTERS	30	27	33
18	SOLDERING MACHINES	20	18	22
18	SPECTROSCOPES	10	9	11
18	SPINDLES, GRINDING	20	18	22
18	STILLS, WATER	10	9	11

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
18	STIRRING MACHINES, GLASS	30	27	33
18	STRESS TESTERS	10	9	11
18	SURFACING MACHINES	30	27	33
18	SWAGING MACHINES	30	27	33
18	SWEDGING MACHINES	30	27	33
18	TABLES, BLOCKING	30	27	33
18	TABLES, GLASS, CASTING	16	14	18
18	TAPPING MACHINES	28	25	31
18	TELEMETRY UNITS	10	9	11
18	TEST EQUIPMENT, ELECTRONIC	12	11	13
18	TESTING MACHINES	30	27	33
18	THYROID TESTING MACHINES	10	9	11
18	TISSUE EMBEDDING UNITS	10	9	11
18	TISSUE PROCESSORS	10	9	11
18	TITRATORS, AUTOMATIC	10	9	11
18	TIS, PROTHROMBIN	10	9	11
18	TREADMILL, ELECTRIC	10	9	11
18	TRUCKS, POT	30	27	33
18	TRUING MACHINE, LENS	30	27	33
18	TUBE DRYERS	10	9	11
18	TUBE TESTER	5	5	6
18	TURNING MACHINES	30	27	33
18	VECTORCARDIOGRAPHS	7	6	8
18	WASHING MACHINES, LENS	30	27	33
18	WHEEL, COOLING, FOR BLOCKED LENSES	30	27	33
18	WHEELS, GRINDING	30	27	33
18	X-RAY SYSTEMS	10	9	11
19	BALING MACHINES	20	18	22
19	BARKOMETERS	5	5	6
19	BEAMS, FLESHING & UNHAIRING	30	27	33
19	BEATERS, FUR	15	14	16
19	BINDING MACHINES	6	5	7
19	BLOWERS	15	14	16
19	BOARDING MACHINES	15	14	16
19	BRAIDING MACHINES	15	14	16
19	BRANDING MACHINES	15	14	16
19	BREASTING MACHINES	12	11	13
19	BRUSHING MACHINES	20	18	22
19	BUFFING MACHINES	20	18	22
19	BUILDERS, HEEL	10	9	11
19	BURNISHERS	15	14	16
19	CEMENTING MACHINES	13	12	14
19	CHANNELING MACHINES	20	18	22
19	CHURNS, DOPE MIXING	15	14	16
19	CLAMPING MACHINES	15	14	16
19	CLICKING MACHINES	15	14	16
19	CLIPPING MACHINES	15	14	16
19	COMPRESSORS, HEEL	15	14	16
19	CONVEYORS-BELT	15	14	16
19	COOKERS, GLUE	6	5	7
19	CREASING MACHINES	15	14	16
19	CRIMPING MACHINES	15	14	16
19	CUP MACHINES	10	9	11
19	CUT-OUT MACHINES	15	14	16
19	CUTTING MACHINES	20	18	22
19	DEHAIRING MACHINES	20	18	22
19	DRUMS	15	14	16
19	DRYERS	20	18	22
19	DUST COLLECTORS	15	14	16
19	EDGING MACHINES	12	11	13
19	EMBOSSING MACHINES	20	18	22
19	EYELETING MACHINES	15	14	16
19	FASTENING MACHINES, SNAP	15	14	16
19	FASTENING MACHINES, BUTTON	15	14	16

**American Society of Appraisers
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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
19	FILLERS, BOTTOM	20	18	22
19	FILLERS, HEEL	15	14	16
19	FINISHING MACHINES	16	14	18
19	FLEKING MACHINES	25	23	27
19	FLESHING MACHINES	20	18	22
19	FOLDING MACHINES	15	14	16
19	FORMS	25	23	27
19	FRAMES	8	7	9
19	FUDGING MACHINES	8	7	9
19	FUR MACHINES	12	11	13
19	GOUGERS, HEEL	8	7	9
19	GROOVERS & BEVELERS, WELT	8	7	9
19	HAMMERS, POWER	15	14	16
19	HEATERS	20	18	22
19	HUMIDIFIERS	20	18	22
19	INKING MACHINES	15	14	16
19	KNURLING MACHINES	15	14	16
19	LATHES	20	18	22
19	LEACHES	20	18	22
19	LEATHER & LEATHER PRODUCTS EQUIPMENT	9	8	10
19	LEATHER & LEATHER PRODUCTS MANUFACTURING EQUIPMENT	9	8	10
19	LEATHER/PROCESS & PRODUCTS	15	14	16
19	MARKING MACHINES	20	18	22
19	MEASURING MACHINES	15	14	16
19	MILLS	15	14	16
19	MIXERS	15	14	16
19	MOLDERS	20	18	22
19	OVENS	15	14	16
19	PERFORATING MACHINES	12	11	13
19	PINKING MACHINES	12	11	13
19	PLANERS, BLOCK	20	18	22
19	PRESSES	20	18	22
19	PUMPS	15	14	16
19	PUNCHING MACHINES	15	14	16
19	RACKS	15	14	16
19	REDUCERS	25	23	27
19	REEL TRACKS & CARRIERS, LIME	20	18	22
19	REELS, LIME	20	18	22
19	REELS, PICKLE	8	7	9
19	RIVETING MACHINES	16	14	18
19	ROLLING MACHINES	20	18	22
19	ROUNDERS MACHINES	20	18	22
19	RUBBING MACHINES	15	14	16
19	RUNNING-IN MACHINES	15	14	16
19	SANDING MACHINES	16	14	18
19	SCARFING MACHINES	15	14	16
19	SCOURING MACHINES	17	15	19
19	SCRATCHING MACHINES	15	14	16
19	SETTING-OUT OR OILING-OFF MACHINES	15	14	16
19	SEWING OR STITCHING MACHINES	15	14	16
19	SHAVING MACHINES	20	18	22
19	SKIVING MACHINES, GENERAL USE	15	14	16
19	SLITTING MACHINES	20	18	22
19	SOFTENING MACHINES	20	18	22
19	SPLITTING MACHINES, BAND KNIFE	20	18	22
19	SPLITTING MACHINES, STRAIGHT KNIFE	20	18	22
19	STAKING MACHINES	16	14	18
19	STAMPING, SIZE OR BUTTON MACHINES	15	14	16
19	STEAMERS	10	9	11
19	STRETCHING MACHINES	15	14	16
19	STRIPPING MACHINES	12	11	13
19	TABLES	15	14	16
19	TACK & NAIL MACHINES	17	15	19
19	TACK PULLERS	12	11	13

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
19	TANKS	10	9	11
19	TESTERS	10	9	11
19	TREEING MACHINES	10	9	11
19	TRIMMING MACHINES	18	16	20
19	TRUCKS, HIDE & LEATHER	10	9	11
19	TURNING MACHINES	10	9	11
19	VATS	25	23	27
19	VENTILATORS	15	14	16
19	WASHING MACHINES, HAIR	15	14	16
19	WASHING MACHINES, LEATHER	20	18	22
19	WAXERS	20	18	22
19	WHITENING MACHINES	20	18	22
19	WINDERS	8	7	9
20	CENTRIFUGALS, MOLDED INLAYS	20	18	22
20	COATING MACHINES	15	14	16
20	CONVEYORS-BELT	15	14	16
20	DRY SYSTEMS, FELT FACING	20	18	22
20	FACING MACHINES, FELT	20	18	22
20	GRINDING MACHINES	20	18	22
20	HEATERS	20	18	22
20	KETTLES, COPPER	20	18	22
20	KETTLES, STEAM JACKET	20	18	22
20	MILLS, PEBBLE	20	18	22
20	MIXING MACHINES	20	18	22
20	PRESSES, HYDRAULIC	25	23	27
20	PRINTING MACHINES	20	18	22
20	PULLING MACHINES	20	18	22
20	PUMPS, SCRIM OIL & PRESSURE	20	18	22
20	SATURATING MACHINES	15	14	16
20	STILLS	15	14	16
20	STRAIGHT-LINE MACHINES	20	18	22
20	TABLES, INSPECTION	15	14	16
20	TANKS, STEEL	25	23	27
20	TANKS, WOOD	20	18	22
20	WASHING MACHINES	20	18	22
21	BARGE/SCOWL-STEEL	30	20	35
21	BARGES (HOPPER/TANK)	25	23	28
21	BARGES, LIGHTERS, & SCOWS	30	25	33
21	BARGES, STEEL DECK	30	25	35
21	BARGES-DECK CONSTRUCTION (SPUD/CRANE)	30	25	35
21	BARGES-INLAND HOPPER	30	25	35
21	BARGES-INLAND SERVICE TANK	35	32	39
21	BARGES-OCEAN DERRICK/PIPE LAY	30	25	35
21	BARGES-OCEAN HOPPER-COVERED	30	25	35
21	BARGES-OCEAN SERVICE TANK	30	25	35
21	BOATS, BARGES	20	10	25
21	BOATS, DORIES, ROWBOATS, ETC	10	9	11
21	BOATS, HOIST OR DERRICK	30	25	35
21	BOATS, HULL	35	30	40
21	BOATS, LAUNCHES, GASOLINE OR DIESEL	10	9	11
21	BOATS, LIGHTERS	22	20	24
21	BOATS, MOTOR	5	2	7
21	BOATS, POWER	5	2	7
21	BOATS, ROW	8	6	10
21	CREWBOATS-ALUMINUM	25	20	30
21	CREWBOAT-ALUMINUM TO 130'	25	20	30
21	CREWBOATS-ALUMINUM OVER 140'	20	18	25
21	DINNER/EXCURSION BOAT-ALUMINUM	25	20	30
21	DINNER/EXCURSION BOAT-STEEL FRESHWATER	30	25	35
21	DINNER/EXCURSION BOAT-STEEL SALTWATER	25	20	30
21	DREDGES, STEEL PORTABLE U.S.	20	18	22
21	DREDGES, STEEL PORTABLE FOREIGN	15	12	20
21	DREDGES, STEEL NON-PORTABLE U.S.	35	30	40
21	DREDGES, STEEL NON-PORTABLE FOREIGN	25	20	30

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
21	DRYDOCK, FRESHWATER	35	25	45
21	DRYDOCK, SALTWATER	25	20	30
21	ELEVATOR, FLOATINGS, GRAIN	40	35	42
21	FERRY BOATS	40	30	45
21	FERRY-HIGH SPEED ALUMINUM-CATAMARAN	20	18	25
21	FLOATING EQUIPMENT, GENERAL	30	25	35
21	HOISTS-FIXED	25	23	30
21	INLAND CRAFT QUARTERS BOATS	30	25	35
21	INLAND TANK BARGES	30	25	40
21	INLAND TUG/PUSH BOATS	35	30	40
21	LAUNCHES	20	15	25
21	LIFT BOATS (JACK-UPS)	25	20	30
21	OCEAN/SALTWATER SERVICE BARGES	20	18	22
21	OCEAN/SALTWATER SERVICE TUGS	25	23	27
21	OILFIELD UTILITY VESSEL	25	20	30
21	PONTOONS, STEEL	20	12	22
21	PSV/AHTS -OILFIELD	25	20	30
21	PUSH BOATS	30	20	35
21	RADIO EQUIPMENT	15	7	18
21	ROW BOATS/POWER BOATS	8	6	10
21	SCOWS-DUMP	25	15	30
21	SHIP & BOAT BUILDING MACHINERY & EQUIPMENT	10	6	12
21	SHIP & BOAT BUILDING, SPECIAL TOOLS MANUFACTURING EQUIP	5	3	7
21	SHIPS & BOATS MANUFACTURING	15	14	16
21	SHIPS, OCEAN-GOING (OVER 5,000 DWT)	25	20	30
21	SUPPLY BOATS/AHTS	25	20	30
21	TUGS, OCEAN GOING	30	25	35
21	WATER TRANSPORTATION EQUIPMENT	16	14	18
22	CARS, SKIP HOIST	10	9	11
22	CARS, TRANSFER	10	9	11
22	CARTS	8	7	9
22	CRANES	20	18	22
22	CRANES & MOTORS, CRANE RAILS, ETC.	25	23	27
22	CRANES ELECTRIC, TRAVELING	20	18	22
22	CRANES, BRIDGE & CANTILEVER	20	18	22
22	CRANES, ELECTRIC, TRAVELING	20	18	22
22	CRANES, ELECTRIC, TRUCK MOUNTED	20	18	22
22	CRANES, GANTRY	20	18	22
22	CRANES, GANTRY & BRIDGE, TRAVELING	25	23	27
22	CRANES, GANTRY (LARGE UNITS)	20	18	22
22	CRANES, GANTRY, ELECTRIC	20	18	22
22	CRANES, JIB	20	18	22
22	CRANES, MONORAIL	20	18	22
22	CRANES, OVERHEAD	20	18	22
22	CRANES, OVERHEAD TRAVELING	20	18	22
22	CRANES, TRAVELING, LIGHT, HAND OPERATED	15	14	16
22	CRANES, UNIVERSAL (GAS, 2 1/2 TO 5 TON), MTD ON 10-TON TRUCK	15	14	16
22	CRANEWAYS, STEEL	15	14	16
22	DERRICKS	20	18	22
22	FORKLIFTS, ELECTRIC	12	11	13
22	FORKLIFTS, GAS	10	9	11
22	HOISTS, CHAIN OR CABLE	15	14	16
22	HOISTING MACHINES	20	18	22
22	TRUCKS, ELECTRIC	8	7	9
22	TRUCKS, HAND	15	14	16
22	TRUCKS, WAREHOUSE & BARREL	12	11	13
23	AIR COMPRESSORS	15	14	16
23	AIR CONDITIONERS, WINDOW	5	5	6
23	AMBULANCES	4	4	6
23	ANESTHESIA UNITS	10	9	11
23	ARTHROSCOPY INSTRUMENTS	10	9	11
23	ASPIRATORS	10	9	11
23	AUDIOMETERS	10	9	11
23	AUTOMOBILES, DELIVERY	3	3	4

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
23	AUTOMOBILES, PASSENGER	3	3	4
23	AUTOSCALERS	10	9	11
23	BALERS, PAPER	15	14	16
23	BATHS, WHIRLPOOL	10	9	11
23	BATTERY CHARGERS	5	5	6
23	BINDING MACHINES	10	9	11
23	BIOFEEDBACK MACHINES	8	7	9
23	BLOOD PRESSURE UNITS, ELECTRONIC	7	6	8
23	BLOOD TRANSFUSION APPARATUS	10	9	11
23	BLOOD WARMERS	8	7	9
23	BONE SURGERY APPARATUS	10	9	11
23	BOVIE UNITS	10	9	11
23	BREATHING UNITS	8	7	9
23	BRONCHOSCOPES, FLEXIBLE	5	5	6
23	BRONCHOSCOPES, RIGID	10	9	11
23	BULLETIN BOARDS	10	9	11
23	CABINETS, SAFETY	10	9	11
23	CAGES, ANIMAL	10	9	11
23	CAMERAS	5	5	6
23	CAMERAS, ID	8	7	9
23	CAMERAS, SURGICAL	5	5	6
23	CAMERAS, TV MONITORING	5	5	6
23	CAMERAS, VIDEOTAPE	5	5	6
23	CAPSULE MACHINES	15	14	16
23	CARDIOSCOPES	8	7	9
23	CARTS, MEDICINE	10	9	11
23	CASSETTE CHANGERS	8	7	9
23	CAUTERY UNITS	10	9	11
23	CENTRAL DATA PROCESSING UNITS	5	5	6
23	CHAMBERS, HYPERBARIC	15	14	16
23	CHLORIDIOMETERS	10	9	11
23	COLD PACK UNITS	10	9	11
23	COLONOSCOPES	5	5	6
23	COMPUTERS, CARDIAC OUTPUT	3	3	3
23	COMPUTERS, CLINICAL	3	3	3
23	CONVEYORS, BELT	15	14	16
23	COULTER COUNTERS	7	6	8
23	CRYOPHTHALMIC UNITS	10	9	11
23	CRYOSTATS	10	9	11
23	CYSTIC FIBROSIS EQUIPMENT	10	9	11
23	CYSTOMETERS	10	9	11
23	CYSTOSCOPES	10	9	11
23	DECALCIFERS	10	9	11
23	DEFIBRILLATORS	10	9	11
23	DENTAL SUPPLY MFG EQUIPMENT	7	6	8
23	DERMATOMES	10	9	11
23	DETECTORS, CO2	10	9	11
23	DIAGNOSTIC EQUIPMENT, MEDICAL (MRI/CT/X-RAY)	8	7	9
23	DIAGNOSTIC SETS	10	9	11
23	DIATHERMY UNITS	10	9	11
23	DILUTERS	10	9	11
23	DISPENSERS, ALCOHOL	10	9	11
23	DOSE CALIBRATORS	10	9	11
23	DRILL PRESSES	15	14	16
23	DRILLS, DENTAL	10	9	11
23	DRYING OVENS, PAINT SHOP	20	18	22
23	ELECTROPHORESIS UNITS	8	7	9
23	ELECTROSURGICAL UNITS	8	7	9
23	ENLARGERS	10	9	11
23	ETHER-SUCTION UNITS	10	9	11
23	EVACUATORS	10	9	11
23	EVOKED POTENTIAL UNITS	10	9	11
23	EXERCISE EQUIPMENT-CONVENTIONAL	12	11	13
23	EXERCISE EQUIPMENT-REHABILITATION	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
23	EXERCISE SYSTEM, COMPUTERIZED	5	5	6
23	EYE SURGERY EQUIPMENT	10	9	11
23	FIBROMETERS	10	9	11
23	HEART-LUNG SYSTEM	8	7	9
23	HEMODIALYSIS UNITS	5	5	6
23	HOODS, FUME	15	14	16
23	HOSPITAL EQUIPMENT-GENERAL	12	11	15
23	HOSPITAL FURNISHINGS & EQUIPMENT	7	6	8
23	HUMIDIFIERS	8	7	9
23	HYDROTHERAPY EQUIPMENT	15	14	16
23	HYFRECATORS	10	9	11
23	HYPOTHERMIA APPARATUS	10	9	11
23	IMAGING EQUIPMENT	7	6	8
23	IMI INFANT CARE CENTERS	10	9	11
23	IMMOBILIZERS, CHILD	15	14	16
23	IMMUNODIFFUSION EQUIPMENT	10	9	11
23	INCUBATORS & BROODERS	10	9	11
23	INDICATORS, REMOTE	10	9	11
23	INHALATORS	10	9	11
23	INSUFFLATORS	10	9	11
23	INTERCOMS	10	9	11
23	IONTOPHORESIS UNITS	8	7	9
23	ISOLATION CHAMBERS	12	11	13
23	K PADS	5	5	6
23	KEY MACHINES	10	9	11
23	LAMINAR AIR-FLOW UNITS, CABINET	10	9	11
23	LAMINAR AIR-FLOW UNITS, WALL	10	9	11
23	LAMINATORS	15	14	16
23	LAMPS, VARIOUS MEDICAL	10	9	11
23	LAPAROSCOPES	10	9	11
23	LARYNGOSCOPES	10	9	11
23	LASER POSITIONERS	5	5	6
23	LASERS, SURGICAL	5	5	6
23	LATHES	15	14	16
23	LAWN MOWERS, POWER	3	3	5
23	LIFTERS, PATIENT	10	9	11
23	LITHOTRIPTERS	5	5	6
23	LOCKERS, BUILT IN	15	14	16
23	LOOMS	15	14	16
23	LOWERATORS	15	14	16
23	MAMMOGRAPHY MACHINES	5	5	7
23	MEDICAL & DENTAL SUPPLY PRODUCTION EQUIPMENT	9	8	10
23	MEDICAL SUPPLY MFG EQUIPMENT NO DRUGS OR MEDICINES	7	6	8
23	METERS, VICTOREENS	10	9	11
23	MICROPHONES	5	5	6
23	MICROPROJECTORS	5	5	6
23	MIRRORS, THERAPY	15	14	16
23	MODELS, ANATOMICAL	10	9	11
23	MONITORS, APNEA	7	6	8
23	MONITORS, CARDIAC	7	6	8
23	MONITORS, CEREBRAL FUNCTION	7	6	8
23	MONITORS, PATIENT	7	6	8
23	MONITORS, PHYSIOLOGICAL	7	6	8
23	MONITORS, ULTRASONIC	7	6	8
23	MRI MACHINES	5	5	7
23	NEBULIZERS	5	5	6
23	NEPHROSCOPSE	10	9	11
23	OPHTHALMOSCOPES	10	9	11
23	OPTICAL READERS	5	5	6
23	ORTHOTRON SYSTEMS	10	9	11
23	ORTHOUROLOGICAL INSTRUMENTS	10	9	11
23	OSCILLOSCOPES	10	9	11
23	OSMOMETERS	10	9	11
23	OTOSCOPERS	10	9	11

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
23	OXIMETERS, CO	10	9	11
23	PACEMAKERS	5	5	6
23	PACKAGING MACHINES	15	14	16
23	PADS, PRESSURE	10	9	11
23	PAGERS	3	3	3
23	PAINT SPRAY BOOTHS	20	18	22
23	PAINT SPRAYING MACHINES	15	14	16
23	PANENDOSCOPES	10	9	11
23	PARALLEL BARS	15	14	16
23	PERCUSSORS	5	5	6
23	PHOTOCOAGULATORS	10	9	11
23	PHOTOTHERAPY UNIT	10	9	11
23	PHYSIOSCOPES	10	9	11
23	PIANOS	20	18	22
23	PIPE CUTTER-THREADERS	15	14	16
23	PLANERS & SHAPERS, ELECTRIC	15	14	16
23	PLASMA FREEZERS	10	9	11
23	PLATEMAKERS, COMPUTERIZED	10	9	11
23	PLATEMAKERS, NONCOMPUTERIZED	15	14	16
23	PLATFORM TRUCKS	15	14	16
23	POWER SUPPLIES	10	9	11
23	PRESSES, PLATE-BENDING	15	14	16
23	PRINTING PRESSES	15	14	16
23	PROCTOSCOPES	5	5	6
23	PROJECTION MACHINES	10	9	11
23	PROJECTION SCREEN, CEILING	10	9	11
23	PROJECTORS, SLIDE	5	5	6
23	PULSED OXYGEN CHAMBERS	10	9	11
23	PUMPS, VARIOUS MEDICAL	10	9	11
23	RATE METERS	10	9	11
23	REFRACTOMETERS	10	9	11
23	REFRIGERATOR, BLOOD	12	11	13
23	REMOTE CONTROL RECEIVERS	10	9	11
23	RESPIRATORS	10	9	11
23	RESUSCITATORS	10	9	11
23	RETRACTORS	5	5	6
23	RHINOSCOPES	10	9	11
23	ROTARY TILLERS	10	9	11
23	ROTOOSTEOTOME UNITS	10	9	11
23	SAFES	20	18	22
23	SAFES, NARCOTIC	20	18	22
23	SAWS, BAND	15	14	16
23	SAWS, BENCH, ELECTRIC	12	11	13
23	SAWS, VARIOUS MEDICAL	10	9	11
23	SCAFFOLDS-ALL TYPES	15	14	16
23	SCALES, BABY	15	14	16
23	SCALES, BED	10	9	11
23	SCALES, CHAIR	15	14	16
23	SCALES, CLINICAL	10	9	11
23	SCINTILLATION SCALERS	8	7	9
23	SENSITOMETERS	10	9	11
23	SEWING MACHINES	15	14	16
23	SHARPENERS, MICROTOME	10	9	11
23	SHIVERS, INTRAARTERIAL	10	9	11
23	SHEARS, SQUARING, FLOOR	15	14	16
23	SHELVING, BUILT IN	20	18	22
23	SHOULDER WHEELS	20	18	22
23	SIGMOIDOSCOPES	5	5	6
23	SIMULATORS	10	9	11
23	SKELETONS	10	9	11
23	SMOKE EVACUATORS, LASER	5	5	6
23	SNOW BLOWERS	5	5	6
23	SPECTROPHOTOMETERS	10	9	11
23	SPHYGMOMANOMETERS	10	9	11

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
23	SPIROMETERS	10	9	11
23	STANDS, BASIN	12	11	13
23	STANDS, INTRAVENEOUS	15	14	16
23	STANDS, IRRIGATING	15	14	16
23	STANDS, MAYO	15	14	16
23	STAPLER, AUTOSUTURE	5	5	6
23	STATION SYSTEMS	8	7	9
23	STEAM PACK EQUIPMENT	10	9	11
23	STEREO EQUIPMENT	5	5	6
23	STERILIZERS, BUILT IN	10	9	11
23	STERILIZERS, MOVABLE	15	14	16
23	STETHOSCOPES	5	5	6
23	STIMULATORS, MUSCLE	10	9	11
23	STIMULATORS, NERVE	5	5	6
23	STRETCHERS	15	14	16
23	SWEEPERS, PARKING LOT	8	7	9
23	TANKS, CLEANING	10	9	11
23	TANKS, OXYGEN	8	7	9
23	TANKS, THERAPY	15	14	16
23	TAPE RECORDERS	5	5	6
23	TELEPHONE EQUIPMENT, DEAF	5	5	6
23	TELEPHONE MONITORS	10	9	11
23	TELESCOPES, MICROLENS	10	9	11
23	TELESCOPIC SHOULDER WHEEL	15	14	16
23	TELETHERMOMETERS	10	9	11
23	TELEVISION MONITORS	5	5	6
23	TELEVISION RECEIVERS	5	5	6
23	TENTS, AEROSOL	10	9	11
23	TENTS, OXYGEN	8	7	9
23	THERAPEUTIC SYSTEMS	10	9	11
23	THERMOMETER, ELECTRONIC	5	5	6
23	TIME RECORDING EQUIPMENT	10	9	11
23	TONOMETERS	10	9	11
23	TOURNIQUET MACHINE, AUTOMATIC	10	9	11
23	TRACTION UNIT	10	9	11
23	TRACTORS	10	9	11
23	TRUCK, MULTIPURPOSE FILLING	15	14	16
23	ULTRASOUND, THERAPEUTIC	7	6	8
23	VACUUM CLEANERS	8	7	9
23	VACUVETTES	10	9	11
23	VENTILATOR, RESPIRATORY	10	9	11
23	VIAL FILLERS	10	9	11
23	VIBRATORS	10	9	11
23	VIDEO PROJECTION EQUIPMENT	10	9	11
23	VICES, LARGE BENCH	15	14	16
23	WATER COOLERS, BOTTLE/FOUNTAIN	10	9	11
23	WATER PURIFIERS	12	11	13
23	WATER SOFTENERS	12	11	13
23	WELDERS, ARC	12	11	13
23	WHEELCHAIRS	5	5	6
23	WIRE TIGHTENER-TWISTER	10	9	11
23	WRAPPING MACHINES, CLOPAY	10	9	11
23	X-RAY MACHINES	7	6	8
24	AGITATORS	15	14	16
24	BABBITTING MACHINES	15	14	16
24	BALANCINGS MACHINES	15	14	16
24	BARRELS, TUMBLING	15	14	16
24	BEADING MACHINES	15	14	16
24	BENDING MACHINES, ANGLE, EYE, BAR, CIRCLE OR SPIRAL	20	18	22
24	BENDING MACHINES, SHEET METAL	20	18	22
24	BENDING MACHINES, WIRE	20	18	22
24	BINS & HOPPERS, CONCRETE	20	18	22
24	BINS & HOPPERS, STEEL	30	27	33
24	BINS & HOPPERS, WOOD	25	23	27

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
24	BORING & TURNING MILLS	20	18	22
24	BORING MACHINES	20	18	22
24	BOXES, ANNEALING	20	18	22
24	BRAKES-CORNICE (SHEET METAL)	15	14	16
24	BRAKES-METAL BENDING	10	9	11
24	BRAKES-METAL BENDING	20	18	22
24	BREAKERS, FIBER	20	18	22
24	BROACHING MACHINES	20	18	22
24	BUFFING MACHINES	20	18	22
24	BULLDOZERS-METAL FORMING	20	18	22
24	BURNERS, GAS OR OIL	15	14	16
24	BURRING MACHINES	17	15	19
24	CASTING MACHINES	15	14	16
24	CENTERING MACHINES	15	14	16
24	CHUCKING MACHINES, AUTOMATIC	20	18	22
24	CHUCKING MACHINES, MULTIPLE SPINDLE	20	18	22
24	CHUCKS	16	14	18
24	CHUCKS, DRILL & LATHE	15	14	16
24	CNC MACHINES, METALWORKING	12	10	15
24	COILING MACHINES	18	16	20
24	COLD HEADERS	28	24	32
24	CONVEYORS, BUCKET OR CHAIN	15	14	16
24	COPING MACHINES	15	14	16
24	CORE-MAKING MACHINES	15	14	16
24	COTTER-PIN MACHINES	25	23	27
24	CRANES, AUTO TRUCK	20	18	22
24	CRIMPING MACHINES	20	18	22
24	CUT-OFF MACHINES	20	18	22
24	CUTTERS, BOLT	25	23	27
24	CUTTERS, MIXERS, SLINGERS & STRIPPERS FOR SAND	10	9	11
24	CUTTING & WELDING APPARATUS, ELECTRIC	20	18	22
24	CUTTING & WELDING APPARATUS, OXY-ACETYLENE	15	14	16
24	DIE CASTING EQUIPMENT	25	23	27
24	DIE-CASTING MACHINES	15	14	16
24	DIE-CUTTING MACHINES, AUTOMATIC	15	14	16
24	DIES	5	3	8
24	DIE-SINKERS	20	18	22
24	DRAWING, COILING & SPIRALLING MACHINES, WIRE	20	18	22
24	DRILLS, AUTOMATIC	15	14	16
24	DRILLS, BENCH	20	18	22
24	DRILLS, ELECTRIC & PNEUMATIC, PORTABLE	20	18	22
24	DRILLS, HEAVY DUTY	20	18	22
24	DRILLS, HORIZONTAL	20	18	22
24	DRILLS, MULTIPLE SPINDLE	20	18	22
24	DRILLS, RADIAL	20	18	22
24	DRILLS, SENSITIVE	20	18	22
24	DRYERS, CENTRIFUGAL	15	14	16
24	DRYING MACHINES, CONTINUOUS CAN	15	14	16
24	DUMPING MACHINES, FOUNDRY POT	10	9	11
24	DUST-COLLECTOR SYSTEMS	20	18	22
24	ELECTRIC DISCHARGE MACHINES-LASER	12	11	15
24	ELECTRIC DISCHARGE MACHINES-WIRE	15	14	18
24	ELECTRICAL EQUIPMENT	20	18	22
24	ENGRAVING MACHINES	15	14	16
24	ETCHING MACHINES	17	15	19
24	FABRICATED METAL PRODUCTS MANUFACTURING EQUIPMENT	15	14	17
24	FILING MACHINES	17	15	19
24	FLANGE FORMERS	20	18	22
24	FLASKS, IRON	15	14	16
24	FLASKS, STEEL	20	18	22
24	FLASKS, WOOD	10	9	11
24	FORGES, BLACKSMITH	25	23	27
24	FORGES, PORTABLE	15	14	16
24	FORMING MACHINES	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
24	FURNACES, ANNEALING	20	18	22
24	FURNACES, CARBONIZING	20	18	22
24	FURNACES, CRUCIBLE	20	18	22
24	FURNACES, ELECTRIC	20	18	22
24	FURNACES, ENAMELING	20	18	22
24	FURNACES, ENAMELING, PORCELAIN	20	18	22
24	FURNACES, FORGING	20	18	22
24	FURNACES, OPEN HEARTH	20	18	22
24	GALVANIZING MACHINES	18	16	20
24	GAS PRODUCERS	20	18	22
24	GEAR-CUTTING MACHINES	20	18	22
24	GRINDERS, CENTERLESS	24	22	26
24	GRINDERS, CNC	14	13	15
24	GRINDERS, CRANKSHAFT	18	16	20
24	GRINDERS, CYLINDRICAL	22	20	24
24	GRINDERS, DISC	18	16	20
24	GRINDERS, DOUBLE END	20	18	22
24	GRINDERS, ID/OD	26	23	29
24	GRINDERS, JIG	28	25	31
24	GRINDERS, ROLL	26	23	29
24	GRINDERS, ROLL	25	23	28
24	GRINDERS, ROTARY SURFACE	26	23	29
24	GRINDERS, THREAD	14	13	15
24	GRINDERS, TOOL & CUTTER	26	23	29
24	GRINDERS, WAY	26	23	29
24	GROOVING MACHINES	20	18	22
24	HAMMERS, BELT OR MOTOR DRIVE	15	14	16
24	HAMMERS, DROP	20	18	22
24	HAMMERS, STEEL FORGING	20	18	22
24	HEADING & FORGING MACHINES	20	18	22
24	HEATERS, LADLE OR PIT, OIL FIRED	15	14	16
24	HEMMING MACHINES	15	14	16
24	HOBBIING MACHINES	18	16	20
24	HOISTS, AIR, CHAIN & ELECTRIC (SMALL UNITS)	15	14	16
24	HOISTS, SKIP, STEAM OR ELECTRIC	15	14	16
24	HONING MACHINES	15	14	16
24	ICE & REFRIGERATION EQUIPMENT	12	11	13
24	JACKS, SCREW & HYDRAULIC	15	14	16
24	JARRING MACHINES	15	14	16
24	JOINTERS, WOOD	15	14	16
24	KEYSEATERS	15	14	16
24	KILNS, DRY, METAL	20	18	22
24	KILNS, FOUNDRY	25	23	27
24	KILNS, ROTARY	15	14	16
24	LAPPING MACHINES	15	14	16
24	LATHES, AUTOMATIC	20	18	22
24	LATHES, BENCH	20	18	22
24	LATHES, ENGINE	20	18	22
24	LATHES, METALWORKING	15	14	16
24	LATHES, ROLL	20	18	22
24	LATHES, SPINNING	20	18	22
24	LATHES, TURRET	20	18	22
24	LATHES, WOODWORKING	15	14	16
24	LATHES, WOODWORKING	20	18	22
24	LOADERS, COAL	12	11	13
24	LOCOMOTIVES, STEAM OR ELECTRIC, ALL GAUGES	30	27	33
24	MACHINE TOOLS-GENERAL	17	15	19
24	MACHINERY, GENERAL	15	14	16
24	MACHINES-SHOP EQUIPMENT	15	14	16
24	MAGNETS, LIFTING	15	14	16
24	MANDRELS, PLAIN OR EXPANDING	14	13	15
24	METALWORKING MACHINERY MANUFACTURING EQUIPMENT	8	7	9
24	MILLING MACHINES	15	14	16
24	MILLING MACHINES, AUTOMATIC	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
24	MILLING MACHINES, DIE TRIMMING & SINKING	20	18	22
24	MILLING MACHINES, HAND	20	18	22
24	MILLING MACHINES, HORIZONTAL	20	18	22
24	MILLING MACHINES, MULTIPLE SPINDLE	20	18	22
24	MILLING MACHINES, PLANER TYPE	20	18	22
24	MILLING MACHINES, THREAD	20	18	22
24	MILLING MACHINES, UNIVERSAL	20	18	22
24	MILLING MACHINES, VERTICAL	20	18	22
24	MILLING MACHINES-CNC	12	10	15
24	MILLING MACHINES-GANTRY	20	18	22
24	MILLING MACHINE-SKID/SPAR	20	18	22
24	MILLS, WIRE FLATTENING	20	18	22
24	MIXING MACHINES, SAND & CONCRETE	10	9	11
24	MOLDING MACHINES	12	11	13
24	NAIL-MAKING MACHINES	20	18	22
24	NUT & BOLT MACHINES	25	23	27
24	OVENS, ANNEALING	22	20	24
24	OVENS, CORE	25	23	27
24	OVENS, PREHEATING	20	18	22
24	PANS, DUMP WITH AIR HOIST	15	14	16
24	PANS, TOTE	5	5	6
24	PICKLING MACHINES	20	18	22
24	PLANERS, METALWORKING	20	18	22
24	PLANERS, METALWORKING	20	18	22
24	PLANERS, WOODWORKING	20	18	22
24	PLATING MACHINES	20	18	22
24	PLAZMA CUTTING MACHINES	15	14	17
24	POINTERS	12	11	13
24	POINTERS, WIRE & ROD	25	23	27
24	POLISHING MACHINES	15	14	16
24	POTS, MELTING	10	9	11
24	PRESSES	20	18	22
24	PRESSES, ARBOR	20	18	22
24	PRESSES, BENCH STRAIGHTENING	20	18	22
24	PRESSES, DRILL	20	18	22
24	PRESSES, FORGING & FORMING	20	18	22
24	PRESSES, HYDRAULIC	20	18	22
24	PRESSES, MULTIPLE PLUNGER	20	18	22
24	PRESSES, SCRAP BUNDLING	20	18	22
24	PRESSES, STAMPING	30	27	33
24	PROFILING MACHINES	15	14	16
24	PULLING MACHINES	20	18	22
24	PUNCHING MACHINES	20	18	22
24	RAILROAD EQUIPMENT	15	14	16
24	RAMS, HYDRAULIC FOR TUNNEL KILN	20	18	22
24	REAMING MACHINES	18	16	20
24	RING MACHINES, PISTON	20	18	22
24	RIVET & BOLT SLIPPERS	15	14	16
24	RIVETERS	15	14	16
24	RIVETERS, HYDRAULIC	20	18	22
24	RIVET-MAKING MACHINES	18	16	20
24	ROLLING MACHINES, COLD ROLLING, FORMING OR SHAPING	20	18	22
24	SAND-BLAST EQUIPMENT	15	14	16
24	SANDERS	15	14	16
24	SAW FILING, SETTING & SHARPENING MACHINES	17	15	19
24	SAWS & WOODWORKERS, STEEL FRAMES	10	9	11
24	SAWS & WOODWORKERS, WOOD FRAMES	5	5	6
24	SAWS, BAND, CUT-OFF & RIP, POWER	20	18	22
24	SAWS, HAND, ELECTRIC & PNEUMATIC	3	3	3
24	SAWS, METALWORKING	15	14	16
24	SAWS, WOODWORKING	15	14	16
24	SCALES	20	18	22
24	SCALES, AUTOMATIC OR COUNTER	15	14	16
24	SCALES, PLATFORM, DORMANT	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
24	SCALES, PLATFORM, PORTABLE	15	14	16
24	SCREENS, REVOLVING OR VIBRATING	15	14	16
24	SCREW MACHINES	20	18	22
24	SEAMING MACHINES	15	14	16
24	SEATING MACHINES, VALVE HEADS	15	14	16
24	SEPARATORS	18	16	20
24	SEWING MACHINES	15	14	16
24	SHAPERS	15	14	16
24	SHARPENERS, DRILL	8	7	9
24	SHEARING MACHINES, HYDRAULIC	20	18	22
24	SHEARS, FOR STEEL HAND	5	5	6
24	SLITTING MACHINES	20	18	22
24	SLOTING MACHINES	30	27	33
24	SPIKE MACHINES, COLD	30	27	33
24	SPIKE MACHINES, HOT	20	18	22
24	SPINNING MACHINES, NUT	15	14	16
24	SPRAY BOOTHS, PAINT	20	18	22
24	SPRAYING EQUIPMENT, PAINT	15	14	16
24	SPRING-MAKING MACHINES	18	16	20
24	SQUARING MACHINES	15	14	16
24	SQUEEZERS	15	14	16
24	STAPLING MACHINES	15	14	16
24	STRAIGHTENERS, WIRE	15	14	16
24	STRIPPERS, WIRE	15	14	16
24	TANKS, ACETYLENE GENERATOR	10	9	11
24	TANKS, ACID	10	9	11
24	TANKS, CONCRETE OR MASONRY	40	36	44
24	TANKS, STEEL	20	18	22
24	TANKS, WOOD	20	18	22
24	TAPPING MACHINES	18	16	20
24	TENONING MACHINES	20	18	22
24	TESTING MACHINES	15	14	16
24	TUMBLING MILLS (STEEL-FRAME WOOD BOX)	20	18	22
24	UPSETTING MACHINES	25	23	27
24	VATS, PLATING	15	14	16
24	WASHER MACHINES, LOCK	25	23	27
24	WASHING MACHINES, METAL PARTS	20	18	22
24	WINCHES, ELECTRIC, PNEUMATIC OR STEAM	18	16	20
24	WINDING MACHINES	17	15	19
25	AGITATORS	25	23	27
25	BATCHERS	8	7	9
25	BINS, CONCRETE OR STEEL	40	36	44
25	BINS, STEEL	25	23	27
25	BINS, WOOD	20	18	22
25	BLOWERS	15	14	16
25	BLOWERS	20	18	22
25	BREAKERS, CONCRETE OR STEEL	50	45	55
25	BREAKERS, WOOD	30	27	33
25	BRIQUETTING MACHINERY	15	14	16
25	BURNERS, GAS OR OIL	15	14	16
25	CAGES, CAR	20	18	22
25	CAGES, SELF-DUMPING	20	18	22
25	CARPENTER SHOP EQUIPMENT	15	14	16
25	CARS, MINE, STEEL	10	9	11
25	CARS, MINE, WOOD	10	9	11
25	CARS, STEEL	17	15	19
25	CARS, STEEL, RAILROAD TYPE	25	23	27
25	CARS, WOOD	10	9	11
25	CLASSIFIER PLANTS, STEEL	30	27	33
25	CLASSIFIER PLANTS, WOOD	25	23	27
25	CLASSIFIERS	15	14	16
25	COAL CUTTING MACHINES	15	14	16
25	CONCRETE BLOCK MACHINES	15	14	16
25	CONVERTERS, COPPER	16	14	18

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
25	CONVEYORS-BELT	15	14	16
25	CONVEYORS-BELT	15	14	16
25	CRANES, CATERPILLAR	20	18	22
25	CRANES, LOCOMOTIVE	20	18	22
25	CRANES, LOCOMOTIVES & TRACTOR	20	18	22
25	CRUSHERS, GYRATORY OR JAW	17	15	19
25	CRUSHERS, ROCK OR STONE	20	18	22
25	CRUSHERS, ROLL	20	18	22
25	CUTTING & WELDING APPARATUS, OXY-ACETYLENE	10	9	11
25	DOCKS, WOOD	25	23	27
25	DRAG LINES, HEAVY	20	18	22
25	DRAG LINES, LIGHT	15	14	16
25	DRAG LINES, MEDIUM	15	14	16
25	DRAGLINES, OPEN PIT	30	27	33
25	DREDGES, STEEL PORTABLE	20	18	22
25	DREDGES, STEEL HULL PORTABLE	20	18	22
25	DRILLS, ROCK, MOUNTED, AIR OR STEAM	8	7	9
25	DRYERS	20	18	22
25	DUMPS, CROSS-OVER	17	15	19
25	DUMPS, ROTARY, HEAVY	20	18	22
25	DUMPS, ROTARY, LIGHT	17	15	19
25	ELEVATORS, BUCKET	15	14	16
25	ENGINES, GAS	17	15	19
25	ENGINES, HAULAGE	20	18	22
25	EXCAVATORS, DRAG-LINE (LIGHT)	10	9	11
25	FILTERS, PRESSURE OR VACUUM	17	15	19
25	FLOTATION MACHINES	10	9	11
25	FRAMERS, TIMBER	17	15	19
25	FRAMES, HEAD, STEEL	50	45	55
25	FRAMES, HEAD, WOOD	30	27	33
25	FROGS & SWITCHES	15	14	16
25	FURNACES, BLAST	20	18	22
25	FURNACES, MELTING	15	14	16
25	FURNACES, MUFFLE	15	14	16
25	FURNACES, REVERBATORY	20	18	22
25	FURNACES, ROASTING	15	14	16
25	HOISTS, AIR TUGGER	7	6	8
25	HOISTS, AIR, STATIONARY	15	14	16
25	HOISTS, CHAIN	15	14	16
25	HOISTS, ELECTRIC	20	18	22
25	HOISTS, GASOLINE OR OIL	17	15	19
25	HOISTS, PORTABLE OR SEMI-PORTABLE, ELECTRIC	17	15	19
25	HOISTS, STATIONARY, AIR	20	18	22
25	HOISTS, STATIONARY, ELECTRIC OR STEAM	30	27	33
25	KILNS, LIME	25	23	27
25	LIGHTERS, STEEL	30	27	33
25	LIGHTERS, WOOD	25	23	27
25	LOADERS, BOXCAR	17	15	19
25	LOADERS, MECHANICAL	17	15	19
25	LOCOMOTIVES, ELECTRIC TROLLEY	17	15	19
25	LOCOMOTIVES, ELECTRIC, STORAGE BATTERIES	17	15	19
25	LOCOMOTIVES, ELECTRIC, TROLLEY	20	18	22
25	LOCOMOTIVES, GAS	15	14	16
25	LOCOMOTIVES, GASOLINE & OIL	17	15	19
25	LOCOMOTIVES, STEAM, GEAR DRIVE	20	18	22
25	LOCOMOTIVES, STEAM, ROD DRIVE	25	23	27
25	MACHINE SHOP EQUIPMENT	20	18	22
25	MILLS, PEBBLE, BALL OR ROD	15	14	16
25	MINING & QUARRYING EQUIPMENT	8	7	9
25	MINING EQUIPMENT, UNDERGROUND	10	9	11
25	MINING MACHINERY & EQUIPMENT	12	11	13
25	OVENS, ELECTRIC	15	14	16
25	PRESSES, FILTER	15	14	16
25	PRIMARY METAL PROD EQUIPMENT, NONFERROUS & FOUNDRY	11	10	12

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
25	PRIMARY NONFERROUS METALS MANUFACTURING EQUIPMENT	11	10	12
25	PRIMARY NONFERROUS METALS, SPECIAL TOOLS	5	5	6
25	PUMPS, CENTRIFUGAL, SAND	15	14	16
25	PUMPS, CENTRIFUGAL, WATER	15	14	16
25	SCALES, PLATFORM, DORMANT	20	18	22
25	SCOWS, STEEL	30	27	33
25	SCRAPERS, SLIP	2	2	2
25	SCRAPERS, WHEEL	10	9	11
25	SCREENS-HEAVY DUTY	15	14	16
25	SCREENS-REGULAR	10	9	11
25	SEPARATORS, MAGNETIC	15	14	16
25	SEPARATORS, SAND	17	15	19
25	SEPARATORS, SPIRAL, COAL	10	9	11
25	SHOVELS, ELECTRIC OR STEAM	20	18	22
25	SHOVELS, GAS	15	14	16
25	SKIPS, HOISTING	20	18	22
25	TABLES, CONCENTRATING	17	15	19
25	TANKS, GALVANIZED-IRON	20	18	22
25	TANKS, STEEL	25	23	27
25	TANKS, STEEL, ABOVE GROUND	25	23	27
25	TANKS, STEEL, UNDERGROUND	15	14	16
25	TANKS, WOOD	20	18	22
25	THICKENERS, CONCRETE	40	36	44
25	THICKENERS, STEEL	30	27	33
25	TIPPLES, STEEL	50	45	55
25	TIPPLES, WOOD	30	27	33
25	TRACTORS	10	9	11
25	TRAMWAYS, AERIAL	20	18	22
25	TUGS, GAS OR OIL, STEEL	35	30	40
25	UNLOADERS, BOX CAR	17	15	19
25	WAGONS	7	6	8
25	WASHERS	15	14	16
26	EMBALMING EQUIPMENT	10	9	11
26	FILTERS-LIQUIDS	30	27	33
26	FIRE HOSE EQUIPMENT	7	6	8
26	FIREARMS	18	16	20
26	GARAGE & SERVICE STATION	12	11	13
26	GRAVE EQUIPMENT	15	14	17
26	GRAVE EQUIPMENT, COVERINGS	15	14	17
26	GRAVE EQUIPMENT, LOWERING DEVICES	15	14	17
26	GRAVE EQUIPMENT, TENTS	5	5	6
26	MAINS, CAST IRON, 12-INCH & OVER	100	90	110
26	MAINS, CAST IRON, 4-INCH & LESS	50	45	55
26	MAINS, CAST IRON, 6-INCH	65	59	72
26	MAINS, CAST IRON, 8- TO 10-INCH	75	68	83
26	MOWERS, POWER	3	3	3
26	ORGANS-MUSICAL	20	18	22
26	RETORTS	25	23	27
26	RETORTS (CREMATION EQUIPMENT)	25	23	27
26	SNOW-MELTING EQUIPMENT	7	6	8
26	SOLAR POOL EQUIPMENT	7	6	8
26	STEAM ENGINES	30	27	33
26	SWIMMING POOL MECHANICAL EQUIPMENT	10	9	11
27	ADDRESSING & MAILING MACHINES	15	14	16
27	BILLING MACHINES	8	7	9
27	BLUE-PRINTING MACHINES	15	14	16
27	BURSTERS, FORMS	8	7	9
27	CALCULATORS, CONVENTIONAL	10	9	11
27	CALCULATORS, ELECTRONIC	5	5	6
27	CALL SYSTEMS & ANNUNCIATORS	14	13	15
27	CHECK PERFORATORS	10	9	11
27	CHECK PROTECTORS	10	9	11
27	CHECK WRITERS	5	5	6
27	CLEANERS, ELECTRIC VACUUM	6	5	7

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
27	CLOCKS, TIME	15	14	16
27	CLOCKS, TIME-STAMPING	10	9	11
27	CLOCKS, WALL	20	18	22
27	COLLATORS	10	9	11
27	COMPUTERS-DESK/PORTABLE	3	3	4
27	COOLERS, WATER	10	9	11
27	COPY MACHINES	5	5	8
27	CRT SCREENS	3	3	3
27	DICTATION MACHINES	5	5	6
27	DISK DRIVES	5	5	6
27	DUPLICATING MACHINES	10	9	11
27	ELECTRONICS, OFFICE (COPIER/FAX/TYPEWRITER)	10	9	11
27	EMBOSSERS	10	9	11
27	FACSIMILE MACHINES	5	5	6
27	FANS, ELECTRIC	10	9	11
27	FOLDING & SEALING MACHINES	10	9	11
27	GENERAL OFFICE EQUIPMENT	12	11	15
27	GRAPHOTYPES	15	14	16
27	IMPRINTERS	5	5	6
27	INTEGRATORS	10	9	11
27	JOGGER, PAPER	10	9	11
27	LABEL MAKERS	10	9	11
27	LAMPS, DESK & FLOOR	10	9	11
27	LUNCH-ROOM EQUIPMENT	15	14	16
27	MAILING MACHINES	10	9	11
27	MECHANICAL EQUIPMENT	10	9	12
27	MICROFILM EQUIPMENT	10	9	11
27	MIRRORS	20	18	22
27	MONEY MACHINES	10	9	11
27	NUMBERING MACHINES	10	9	11
27	PAPER CUTTERS	10	9	11
27	PAPER SHREDDERS	5	5	6
27	PHOTOGRAPHING MACHINES	16	14	18
27	PNEUMATIC-TUBE SYSTEMS	20	18	22
27	PRINTERS	5	5	6
27	SAFES	40	36	44
27	SAFES & VAULTS	20	18	22
27	SCALES, COUNTER & MAIL	10	9	11
27	SCALES, POSTAGE	10	9	11
27	SHADES, WINDOW	10	9	11
27	SIGNS, BOARD	10	9	11
27	SOFTWARE, COMPUTER	3	3	5
27	STAMPERS	10	9	11
27	STENCIL MACHINES	10	9	11
27	TABLES	15	14	16
27	TRANSCRIBING MACHINES	5	5	6
27	TYPEWRITERS	5	5	6
28	AGITATORS	25	23	27
28	BENCHES & RETORTS	35	32	39
28	BOILER PLANT EQUIPMENT	30	27	33
28	BOILERS	20	18	22
28	BOILERS, BAD WATER	2	2	2
28	BOILERS, GATHERING LINES	30	27	33
28	BOILERS, GOOD WATER	5	5	6
28	BOILERS, OIL FIELD	8	7	9
28	BOILERS, TRUNK LINES	30	27	33
28	CARBON-BLACK PLANTS	20	18	22
28	CARS, RAILROAD TANK, GATHERING LINES	28	25	31
28	CARS, RAILROAD TANK, TRUNK LINES	28	25	31
28	CASINGS	20	18	22
28	COMMUNICATION EQUIPMENT	20	18	22
28	COMMUNICATIONS SYSTEM, GATHERING LINES	20	18	22
28	COMMUNICATIONS SYSTEM, TRUNK LINES	25	23	27
28	COMPRESSORS, AIR, SMALL	10	9	11

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
28	CONDENSERS	25	23	27
28	CONTROL HEADS	15	14	16
28	DELIVERY FACILITIES, GATHERING LINES	25	23	27
28	DELIVERY FACILITIES, TRUNK LINES	25	23	27
28	DERRICKS, PUMPING, STEEL	20	18	22
28	DERRICKS, STEEL	10	9	11
28	DEWATERING APPARATUS, GAS	15	14	16
28	DRILLING EQUIPMENT, WELL, CABLE-TOOL	6	5	7
28	DRILLING MACHINES, WELL, CORE	10	9	11
28	DRILLING MACHINES, WELL, PORTABLE	10	9	11
28	DRILLING MACHINES, WELL, ROTARY	8	7	9
28	DRILLING RIGS	30	27	33
28	ENGINES, GASOLINE	10	9	11
28	ENGINES, OIL	10	9	11
28	EXCHANGERS, HEAT	20	18	22
28	FILTERING PLANTS	25	23	27
28	GAS PIPE LINES, METERS & REGULATORS, GATHERING LINES	33	30	36
28	GAS PIPE LINES, METERS & REGULATORS, TRUNK LINES	33	30	36
28	GAS PIPE LINES, PIPE LINES, GATHERING LINES	25	23	27
28	GAS PIPE LINES, PIPE LINES, TRUNK LINES	40	36	44
28	GAS PIPE LINES, PUMP STATIONS, GATHERING LINES	25	23	27
28	GAS PIPE LINES, PUMP STATIONS, TRUNK LINES	40	36	44
28	GAS REFORMING EQUIPMENT	33	30	36
28	GAS UTILITIES DISTRIBUTION EQUIPMENT	28	25	31
28	GAS UTILITY DISTRIBUTION FACILITIES EQUIPMENT	28	25	31
28	GAS UTILITY MANUFACTURED GAS PROD PLANTS EQUIPMENT	24	22	26
28	GAS UTILITY SUBSTITUTE NATURAL GAS PROD PLANT EQUIP	11	10	12
28	GAS UTILITY TRUNK PIPELINES & STORAGE FACILITY EQUIP	20	18	22
28	GASOLINE PLANTS, NATURAL GAS	15	14	16
28	GENERATORS & LIGHTING EQUIPMENT, ELECTRIC	10	9	11
28	JACKS, PUMPING	20	18	22
28	LABORATORY EQUIPMENT	25	23	27
28	LIFT EQUIPMENT, GAS & AIR	10	9	11
28	LINE-PIPE FITTINGS, GATHERING LINES	25	23	27
28	LINE-PIPE FITTINGS, TRUNK LINES	40	36	44
28	LINE-PIPE, GATHERING LINES	25	23	27
28	LINE-PIPE, TRUNK LINES	40	36	44
28	LIQUEFIED NATURAL GAS PLANT EQUIPMENT	15	14	16
28	LIQUEFIED NATURAL GAS PRODUCTION EQUIPMENT	18	16	20
28	MACHINE TOOLS & MACHINERY, GATHERING LINES	30	27	33
28	MACHINE TOOLS & MACHINERY, TRUNK LINES	30	27	33
28	MAINS, CAST IRON PIPE 12 INCHES & OVER	100	90	110
28	MAINS, CAST IRON PIPE, 4 INCHES & LESS	50	45	55
28	MAINS, CAST IRON PIPE, 6 INCHES	65	59	72
28	MAINS, CAST IRON PIPE, 8 TO 10 INCHES	75	68	83
28	MAINS, STEEL PIPE, 4 INCHES & LESS	30	27	33
28	MAINS, STEEL PIPE, 5 TO 7 INCHES	40	36	44
28	MAINS, STEEL PIPE, 8 INCHES & OVER	50	45	55
28	MAINS, WROUGHT IRON PIPE 3 TO 6 INCHES	50	45	55
28	MAINS, WROUGHT IRON PIPE, 1/2 TO 1 1/2 INCHES	33	30	36
28	MAINS, WROUGHT IRON PIPE, 12 INCHES & OVER	100	90	110
28	MAINS, WROUGHT IRON PIPE, 2 TO 2 1/2 INCHES	50	45	55
28	MAINS, WROUGHT IRON PIPE, 8 TO 10 INCHES	75	68	83
28	MANUFACTURED GAS PRODUCTION EQUIPMENT	11	10	12
28	MARKETING EQUIPMENT, OIL	20	18	22
28	METER INSTALLATIONS	40	36	44
28	METERS	35	32	39
28	METERS, FIELD	25	23	27
28	METERS, GAS	33	30	36
28	MISCELLANEOUS EQUIPMENT	25	23	27
28	MOTORS, ELECTRIC	15	14	16
28	MUD PUMPS	10	9	12
28	NATURAL GAS PRODUCTION PLANT EQUIPMENT	20	18	22
28	NATURAL GAS-COAL GASIFICATION PRODUCTION EQUIPMENT	15	13	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
28	OFFICE FURNITURE & EQUIPMENT	19	17	21
28	OFFICE FURNITURE & EQUIPMENT, TRUNK LINES	20	18	22
28	OIL TANKS, GATHERING LINES	30	27	33
28	OIL TANKS, TRUNK LINES	40	36	44
28	PETROLEUM & GAS DRILLING, OFFSHORE	15	14	16
28	PETROLEUM & GAS DRILLING, ONSHORE	7	6	8
28	PETROLEUM & GAS MARKETING	19	17	21
28	PETROLEUM & GAS REFINING	19	17	21
28	PETROLEUM & NATURAL GAS, OFFSHORE DRILLING EQUIPMENT	6	5	7
28	PETROLEUM & NATURAL GAS, ONSHORE DRILLING EQUIPMENT	5	5	6
28	PETROLEUM EXPLORATION & PRODUCTION EQUIPMENT	11	10	12
28	PETROLEUM GAS EQUIPMENT	33	30	36
28	PETROLEUM PIPELINE TRANSPORTATION EQUIPMENT	18	16	20
28	PETROLEUM REFINING EQUIPMENT	20	18	22
28	PIPE LINE CONSTRUCTION, GATHERING LINES	25	23	27
28	PIPE LINE CONSTRUCTION, TRUNK LINES	40	36	44
28	PIPE LINES, FUEL & WATER	5	5	6
28	PIPE, GAS DISTRIBUTION LINES	50	45	55
28	PIPELINE TRANSPORTATION	25	23	27
28	PIPELINES & RELATED STORAGE EQUIPMENT	18	16	20
28	PIPES, FLOW LINES	15	14	16
28	PIPES, INTERUNIT LINES, SMALL DIAMETER	25	23	27
28	POWER PLANTS, WELL PUMPING	20	18	22
28	PRODUCER GAS EQUIPMENT	33	30	36
28	PULLING MACHINES	10	9	11
28	PUMPING & REGULATING EQUIPMENT	35	32	39
28	PUMPING EQUIPMENT GATHERING LINES	33	30	36
28	PUMPING EQUIPMENT, TRUNK LINES	33	30	36
28	PUMPING UNITS, ELECTRICAL	20	18	22
28	PUMPS	20	18	22
28	PUMPS, BOILER FEED	8	7	9
28	PUMPS, FILLING STATION	10	9	11
28	PUMPS, SLUSH	8	7	9
28	PURIFICATION EQUIPMENT	33	30	36
28	RACKS, LOADING	20	18	22
28	REFINERY AS A WHOLE	20	18	22
28	REFINERY, ALKYLATION	20	18	22
28	REFINERY, AMINE SYSTEM	20	18	22
28	REFINERY, ASPHALT PLANT	20	18	22
28	REFINERY, ATMOSPHERIC CRUDE DISTILLATION	20	18	22
28	REFINERY, BENZENE EXTRACTION UNIT	20	18	22
28	REFINERY, BLOWDOWN SYSTEM	20	18	22
28	REFINERY, BOILERS	15	14	16
28	REFINERY, CARBON BLACK PLANTS	15	14	16
28	REFINERY, CATALYTIC REFORMERS	20	18	22
28	REFINERY, CAUSTIC DISTRIB SYSTEM	20	18	22
28	REFINERY, CENTRAL CONTROL EQUIPMENT	10	9	11
28	REFINERY, COKE HANDLING	20	18	22
28	REFINERY, COKE STORAGE & SHIPPING	20	18	22
28	REFINERY, COKERS	20	18	22
28	REFINERY, COMMUNICATIONS SYSTEMS	5	5	6
28	REFINERY, COMPRESSED AIR SYSTEM	20	18	22
28	REFINERY, COMPRESSORS, LARGE AIR	20	18	22
28	REFINERY, COOLING TOWER CONTROL	20	18	22
28	REFINERY, COOLING TOWERS	20	18	22
28	REFINERY, COOLING WATER SYSTEMS	20	18	22
28	REFINERY, CRACKED GAS PLANTS	20	18	22
28	REFINERY, DEMINERALIZING PLANT, BOILER FEED WATER	20	18	22
28	REFINERY, DEPARAFINNING PLANT, WAX PLANT	20	18	22
28	REFINERY, ELECTRIC POWER GENERATION	20	18	22
28	REFINERY, ELECTRICAL DISTRIBUTION SYSTEM	20	18	22
28	REFINERY, FIRE PROTECTION	20	18	22
28	REFINERY, FLARE SYSTEMS	20	18	22
28	REFINERY, FLUID CATALYTIC CRACKERS	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
28	REFINERY, FUEL SYSTEM - GAS	20	18	22
28	REFINERY, FUEL SYSTEM - OIL	20	18	22
28	REFINERY, GAS COMPRESSION	20	18	22
28	REFINERY, GASOLINE BLENDING	20	18	22
28	REFINERY, GENERAL REFINERY EQUIPMENT	20	18	22
28	REFINERY, HYDROGEN PLANTS	20	18	22
28	REFINERY, HYDROTREATER CATALYTIC FEED	20	18	22
28	REFINERY, HYDROTREATER CATALYTIC FEED	20	18	22
28	REFINERY, HYDROTREATERS	20	18	22
28	REFINERY, INSTRUMENT SHOP EQUIPMENT	20	18	22
28	REFINERY, JET FUEL FACILITY	20	18	22
28	REFINERY, LABORATORY EQUIPMENT	12	10	13
28	REFINERY, LOADING PIERS/DOCKS - COMPOSITE	40	36	44
28	REFINERY, LOADING PIERS/DOCKS - PIPING & WIRING	20	18	22
28	REFINERY, LOADING PIERS/DOCKS - STRUCTURE ONLY	40	36	44
28	REFINERY, LPG STORAGE FACILITY	40	36	44
28	REFINERY, LUBE PLANT PROCESS UNITS	40	36	44
28	REFINERY, MEROX UNITS	40	36	44
28	REFINERY, MICROWAVE STATION	10	9	11
28	REFINERY, NITROGEN DISTRIBUTION SYSTEM	20	18	22
28	REFINERY, OIL & GAS FUEL SYSTEMS	20	18	22
28	REFINERY, OIL LINES & CONNECTIONS	20	18	22
28	REFINERY, OVERHEAD PIPE RACKS	20	18	22
28	REFINERY, PLANT PROTECTON	20	18	22
28	REFINERY, PRODUCTION STORAGE AREAS	30	27	33
28	REFINERY, RAILROAD SYSTEMS	30	27	33
28	REFINERY, SAFETY & ENVIRONMENTAL EQUIPMENT	10	9	11
28	REFINERY, SATURATE GAS PLANT	20	18	22
28	REFINERY, SLOP RECOVERY & DISPOSAL SYSTEM	20	18	22
28	REFINERY, SLUDGE DISPOSAL	20	18	22
28	REFINERY, SOUR WATER STRIPPERS	20	18	22
28	REFINERY, STEAM DISTRIBUTION SYSTEM	20	18	22
28	REFINERY, STEAM GENERATION	20	18	22
28	REFINERY, SULFUR RECOVERY UNIT (SRU)	20	18	22
28	REFINERY, SURFACE DRAINAGE SYSTEM	20	18	22
28	REFINERY, TAIL GAS	20	18	22
28	REFINERY, TANKS, STORAGE	20	18	22
28	REFINERY, UNSATURATE GAS PLANT	20	18	22
28	REFINERY, VACUUM CRUDE DISTILLATION PLANT	20	18	22
28	REFINERY, WASTE TREATMENT/DISPOSAL SYSTEM	20	18	22
28	REGULATORS, GAS DISTRIBUTION	33	30	36
28	REGULATORS, GAS, FIELD	25	23	27
28	RESIDUAL REFINING EQUIPMENT	40	36	44
28	RIG IRONS	10	9	11
28	RODS, SHACKLE	10	9	11
28	RODS, SUCKER	3	3	3
28	SEPARATORS, OIL OR GAS	15	14	16
28	SERVICE STATIONS COMPLETE	25	23	27
28	SHOP EQUIPMENT	25	23	27
28	STILLS, CRACKING	15	14	16
28	STILLS, FIRE	15	14	16
28	STILLS, STEAM	20	18	22
28	STILLS, TUBE OR PIPE	15	14	16
28	STILLS, VACUUM	20	18	22
28	STORES EQUIPMENT	25	23	27
28	SUBSTITUTE NATURAL GAS-COAL GASIFICATION EQUIPMENT	15	13	16
28	TANKS	20	18	22
28	TANKS, COMPOUNDING	30	27	33
28	TANKS, FUEL & WATER, PORTABLE	8	7	9
28	TANKS, STORAGE	30	27	33
28	TANKS, STORAGE, HORIZONTAL, CYLINDRICAL	30	27	33
28	TANKS, STORAGE, UNDERGROUND	20	18	22
28	TANKS, TREATING	20	18	22
28	TOOLS & WORK EQUIPMENT	10	9	11

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
28	TOOLS, CLEAN-OUT, CABLE	8	7	9
28	TOOLS, DRILLING, CABLE	6	5	7
28	TOOLS, FISHING, CABLE	6	5	7
28	TOWERS, SCRUBBING	20	18	22
28	TRANSFORMERS & LINES, ELECTRIC	15	14	16
28	TRANSPORTATION EQUIPMENT	10	9	11
28	TRAPS, GAS & WATER	25	23	27
28	TREATING PLANTS	15	14	16
28	TUBING & PACKERS	10	9	11
28	VACUUM PLANTS, COMPOSITE RATE	15	14	16
28	VEHICLES, ETC., GATHERING LINES	7	6	8
28	VEHICLES, ETC., TRUNK LINES	7	6	8
28	WATER GAS GENERATING EQUIPMENT	33	30	36
28	WAX PLANTS	25	23	27
28	WELLS & LEASED EQUIPMENT AS A WHOLE	20	18	22
29	AGITATORS, TANK , PORTABLE	15	14	16
29	ANALYZERS, COLOR	18	16	20
29	ASSEMBLING MACHINES	20	18	22
29	BALERS, PAPER	15	14	16
29	BLENDERS	25	23	27
29	BLOWERS	15	14	16
29	CAKE BREAKERS	20	18	22
29	CAKE CRUSHERS	20	18	22
29	CAKE FORMERS	25	23	27
29	CAKE PACKERS	20	18	22
29	CAKE TRIMMERS	20	18	22
29	CANS & TUBS, MIXING, PORTABLE STEEL	25	23	27
29	CARRIAGES, CAGE	25	23	27
29	CARRYING SYSTEMS, OVERHEAD	25	23	27
29	CENTRIFUGE EQUIPMENT	18	16	20
29	CLARIFIER MACHINES, PORTABLE	20	18	22
29	CLARIFIERS	20	18	22
29	CLEANERS, VACUUM	20	18	22
29	CLOSING MACHINES, CAN	15	14	16
29	COMBING & MIXING MACHINES	25	23	27
29	CONVEYOR CHUTES, SPIRAL	15	14	16
29	CONVEYOR SYSTEMS, VACUUM	15	14	16
29	CONVEYORS & COMPRESSORS, DRYING	15	14	16
29	CONVEYORS, BARREL, INCLINED	15	14	16
29	CONVEYORS, BELT	15	14	16
29	CONVEYORS, BELT	15	14	16
29	CONVEYORS, SCRAPER	15	14	16
29	CONVEYORS, SPIRAL, STEEL	15	14	16
29	COOKERS	25	23	27
29	COOKERS, RESIN	12	11	13
29	CRANES, OVERHEAD TROLLEY, TRACK	25	23	27
29	CUTTERS, PAPER	20	18	22
29	CUTTING MACHINES, STENCIL	25	23	27
29	DRESSING MACHINES, MILLSTONE	20	18	22
29	DRYERS	20	18	22
29	DUST COLLECTORS	15	14	16
29	DUST COLLECTORS, TUBULAR	21	19	23
29	ELEVATORS,	20	18	22
29	ELEVATORS, BUCKET	20	18	22
29	EXHAUSTERS	20	18	22
29	FANS, VENTILATING	15	14	16
29	FILLERS, CAN	15	14	16
29	FILLERS, ROTARY	15	14	16
29	FILLING MACHINES	15	14	16
29	FILLING MACHINES, PAINT CAN	15	14	16
29	FILLING, WEIGHING, & SEALING MACHINES, PACKAGE	16	14	18
29	FUME RECOVERY SYSTEM	20	18	22
29	FURNITURE & FIXTURES, FACTORY	15	14	16
29	HEATERS, WATER	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
29	HOPPERS, PAINT RECEIVING	20	18	22
29	HOPPERS, STEEL	16	14	18
29	HOPPERS, TRACK, STEEL	18	16	20
29	KETTLES	20	18	22
29	KETTLES, GUM THINNING, ALLEGHENY METAL	20	18	22
29	KETTLES, STEAM JACKETED	20	18	22
29	KETTLES, SYNTHETIC GUM	20	18	22
29	KETTLES, VARNISH, COPPER	20	18	22
29	KETTLES, VARNISH, MONEL	20	18	22
29	KETTLES, VARNISH, STEEL	20	18	22
29	KETTLES, WAX MELTING	20	18	22
29	LABELING MACHINES	20	18	22
29	LABELING MACHINES, CAN	15	14	16
29	MARKERS, CAN	20	18	22
29	MILLS, BALL	20	18	22
29	MILLS, BALL PEBBLE	20	18	22
29	MILLS, BALL, CAKE	20	18	22
29	MILLS, BALL, COLOR	22	20	24
29	MILLS, BALL, GRINDING	15	14	16
29	MILLS, BALL, INK	20	18	22
29	MILLS, BALL, LEAD & COLOR	30	27	33
29	MILLS, BALL, PAINT	30	27	33
29	MILLS, BALL, PAINT REFINING	20	18	22
29	MILLS, BALL, PUTTY CHASER	25	23	27
29	MILLS, BALL, ROLL	20	18	22
29	MILLS, BALL, STONE	20	18	22
29	MIXERS	20	18	22
29	MIXERS, CHANGE CAN, LIQUID	30	27	33
29	MIXERS, CHANGE CAN, PASTE	20	18	22
29	MIXERS, PASTE	20	18	22
29	MIXERS, PONY	20	18	22
29	MOUNTING MACHINES, COLOR CARD	15	14	16
29	NAILING MACHINES	20	18	22
29	NAILING MACHINES, BRUSH HANDLE	30	27	33
29	OVENS, DRY	20	18	22
29	PAINTS & VARNISHES EQUIPMENT	8	7	8
29	PERFORATORS, LABEL	20	18	22
29	PRESSES, CAGE DISCHARGE	25	23	27
29	PRESSES, CAGE FILLING	25	23	27
29	PRESSES, CAGE FINISHING	25	23	27
29	PRESSES, FILTER	20	18	22
29	PRESSES, MARKING	20	18	22
29	PRESSES, OIL	25	23	27
29	PRESSES, OIL FILTER	25	23	27
29	PRESSES, PRINTING JOB	20	18	22
29	PRINTERS, MULTIGRAPH	20	18	22
29	PULVERIZERS & MILLS	20	18	22
29	PUMPS, ACID, CENTRIFUGAL	15	14	16
29	PUMPS, CENTRIFUGAL	15	14	16
29	PUMPS, DUPLEX	15	14	16
29	PUMPS, GEARED, VERTICAL	15	14	16
29	PUMPS, HYDRAULIC	15	14	16
29	PUMPS, LACQUER	15	14	16
29	PUMPS, OIL	15	14	16
29	PUMPS, ROTARY	15	14	16
29	PUMPS, SUMP	15	14	16
29	PUMPS, VACUUM	15	14	16
29	PUMPS, VACUUM DUPLEX	15	14	16
29	PUMPS, VERTICAL	15	14	16
29	REDUCTION UNITS, GEAR	20	18	22
29	RIDDLES	12	11	13
29	RIDDLES, GYRATORY	12	11	13
29	ROLLS, CRUSHING	25	23	27
29	SCALES	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
29	SCALES, BAGGING, LINSEED MEAL	15	14	16
29	SCALES, DIAL	20	18	22
29	SCALES, FLAX	20	18	22
29	SCALES, FLAX, BUSHEL	15	14	16
29	SCALES, HOPPER	20	18	22
29	SCALES, PLATFORM	15	14	16
29	SCALES, TANK	20	18	22
29	SCALES, TRACK, RAILROAD	20	18	22
29	SCALES, TRACK, TROLLEY	25	23	27
29	SCALES, WAREHOUSE	15	14	16
29	SEALING MACHINES, CAN	15	14	16
29	SEPARATORS, SCREENING	21	19	23
29	SERVICE EQUIPMENT	20	18	22
29	SEWING MACHINES	15	14	16
29	SHOVELS, SINGLE POWER	20	18	22
29	SIFTERS & MIXERS	25	23	27
29	SPRAY BOOTHS, PAINT	20	18	22
29	STACKS, VARNISH	31	28	34
29	STEAM TABLES & COVERS, VULCANIZING	30	27	33
29	STITCHERS	15	14	16
29	STITCHERS, BOTTOM	20	18	22
29	STITCHERS, BOX END	15	14	16
29	STITCHERS, WIRE	15	14	16
29	STRAINERS	20	18	22
29	STRAINERS, PAINT, PORTABLE	22	20	24
29	TANKS	20	18	22
29	TANKS, AGITATOR	15	14	16
29	TANKS, CAUSTIC	20	18	22
29	TANKS, EMULSION	20	18	22
29	TANKS, HOT WATER, HEATING & STORAGE	20	18	22
29	TANKS, LACQUER	20	18	22
29	TANKS, MIXING	20	18	22
29	TANKS, NAPHTHA STORAGE	38	34	42
29	TANKS, OIL, BOILED	25	23	27
29	TANKS, OIL, CUTTING	20	18	22
29	TANKS, OIL, MIXING	20	18	22
29	TANKS, OIL, RAW	25	23	27
29	TANKS, OIL, STORAGE	25	23	27
29	TANKS, OIL, TREATING	20	18	22
29	TANKS, PAINT CAN WASHING	20	18	22
29	TANKS, SETTLING	20	18	22
29	TANKS, SPRINKLER, STEEL	25	23	27
29	TANKS, STEEL	25	23	27
29	TANKS, STORAGE	25	23	27
29	TANKS, VARNISH	25	23	27
29	TANKS, VARNISH, STORAGE	20	18	22
29	TANKS, WASHING	25	23	27
29	TIERING MACHINES	24	22	26
29	TRACKS, MONORAIL, 6 INCH I.B.	25	23	27
29	TRUCKS, ELEVATING	17	15	19
29	UNLOADER, DRY TRAY, TUCK	20	18	22
29	VISCOSIMETERS	14	13	15
29	WASHERS, AIR	20	18	22
29	WATER SOFTENING PLANT	25	23	27
29	WEIGHERS, UNIVERSAL	13	12	14
29	WEIGHTOGRAPHS, ELECTRIC, BRUSH MANUFACTURING	20	18	22
30	CAMERAS, CIRCUIT	10	9	11
30	CAMERAS, COPYING	12	11	13
30	CAMERAS, DIGITAL	10	9	11
30	CAMERAS, STUDIO	10	9	11
30	CAMERAS, VIEW	10	9	11
30	DRYERS	10	9	11
30	LENSES-CAMERAS	20	18	22
31	FINISHED PLASTIC PRODUCTS MANUFACTURING EQUIPMENT	9	8	10

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
31	FINISHED PLASTIC PRODUCTS, SPECIAL TOOLS MFG EQUIPMENT	3	3	3
31	PLASTIC, PRODUCT MANUFACTURING	15	14	16
31	PLASTIC MANUFACTURING EQUIPMENT	15	14	16
31	PLASTIC PRODUCTS MANUFACTURING EQUIPMENT	15	14	16
31	PLASTICS MACHINERY (INJECTION/BLOW MOLDING/EXTRUSION)	20	18	22
32	ADDRESSING & MAILING MACHINES	15	14	16
32	ASSEMBLING DEPARTMENT EQUIPMENT	10	9	11
32	BALERS, PAPER	15	14	16
32	BINDER MACHINES	15	14	16
32	BINDERY EQUIPMENT	18	16	20
32	BLOWERS	15	14	16
32	BOXES, CASTING	10	9	11
32	CASTING MACHINES, LEAD & RULE	10	9	11
32	CASTING MACHINES, SLUG	15	14	16
32	COMPOSING ROOMS	12	11	13
32	CONVEYORS-BELT	15	14	16
32	CORRUGATORS	18	16	20
32	CUTTERS, PAPER	20	18	22
32	CYLINDERS, FINISHING	20	18	22
32	ELEVATORS, HYDRAULIC	20	18	22
32	ENVELOPE MACHINERY	20	18	22
32	FOLDERS, ROTARY	20	18	22
32	FURNACES, MELTING	15	14	16
32	GALLEYS, STEEL & BRASS	5	5	6
32	LETTER PRESSES	20	18	22
32	LINOTYPE DEPARTMENT	20	18	22
32	MILL FIXTURES	10	9	11
32	MOLDERS, CURVED PLATE	15	14	16
32	MOLDS, CASTING, FLAT	15	14	16
32	PAPER, PRINTING, PUBLISHING	18	16	20
32	PHOTOGRAPHY DEPARTMENT	10	9	11
32	PLATE MAKING EQUIPMENT	10	9	12
32	PLATES, ALUMINUM & ZINC	10	9	11
32	PLATFORMS, PORTABLE	15	14	16
32	POTS, MELTING, ELECTRIC	10	9	11
32	POTS, MELTING, GAS-FIRED	6	5	7
32	PRESSES, HAND	20	18	22
32	PRESSES, PRINTING	20	18	22
32	PRESSES-FLEXOGRAPH	15	14	17
32	PRESSES-GRAVURE	20	18	22
32	PRESSES-OFFSET	15	14	17
32	PRESSES-SCREEN PRINTING	15	14	17
32	PRINTING - PUBLISHING	18	16	20
32	PRINTING & DEVELOPING EQUIPMENT	10	9	11
32	PRINTING & PUBLISHING EQUIPMENT	9	8	10
32	PRINTING & PUBLISHING EQUIPMENT	15	14	16
32	PRINTING DEPARTMENT	20	18	22
32	ROLLING MACHINES	15	14	16
32	ROTOGRAVURE DEPARTMENT	20	18	22
32	ROUTERS	15	14	16
32	RULING MACHINES	15	14	16
32	SCALES, PLATFORM	15	14	16
32	SCORCHERS, GAS-FIRED	3	3	3
32	SCORCHERS, PLATE, ELECTRIC	10	9	11
32	SHAVING MACHINES, PLATE	10	9	11
32	STACKING MACHINES	15	14	16
32	STANDS, INGOT	20	18	22
32	STITCHERS	10	9	11
32	STONES, LITHOGRAPHING	20	18	22
32	TABLES, STEAM	15	14	16
32	TRIMMERS	15	14	16
32	TYPE FACES, METAL	6	5	7
32	TYPESETTING MACHINES	15	14	16
33	CABOOSE-OBSOLETE NO LONGER USED	34	31	37

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
33	FLOATING EQUIPMENT-PROPELLED	30	25	35
33	LOCOMOTIVES, STEAM	30	27	35
33	LOCOMOTIVES, DIESEL	25	23	30
33	PASSENGER TRAIN CARS	25	23	27
33	RAIL CARS (HOPPER/TANK/BOX/FLAT/GONDOLA)	30	27	33
33	RAILROAD BARGES-FLOATING	30	25	35
33	RAILROAD CAR MANUFACTURING EQUIPMENT	15	14	20
33	RAILROAD LOCOMOTIVES-DIESEL/ELECTRIC	30	25	35
33	RAILROAD MACHINERY & EQUIPMENT	17	15	19
33	RAILROAD POWER PLANT EQUIPMENT	23	20	25
33	RAILROAD STEAM ELECTRIC GENERATING EQUIPMENT	23	20	25
33	RAILROAD TRANSPORTATION MANUFACTURING EQUIPMENT	20	18	22
33	RAILROAD, SULFUR TANK CARS	20	20	25
34	ACCUMULATORS, AMMONIA	20	18	22
34	AGITATORS	15	14	16
34	AIR LATERALS, TUBES & CONNECTIONS ON CAN GROUPS	10	9	11
34	BENCHING MACHINES	20	18	22
34	BRINE CONNECTIONS	20	18	22
34	COILS, COOLER TANK (BAUDELET ROOM)	12	11	13
34	COILS, FOR FREEZING TANKS	12	11	13
34	COILS, STORAGE & DELIVERY ROOM	20	18	22
34	COLD STORAGE & ICE-MAKING EQUIPMENT	18	16	20
34	COLD STORAGE WAREHOUSE EQUIPMENT	10	9	11
34	COMPRESSORS, AIR	15	14	16
34	COMPRESSORS, REFRIGERATION, HIGH SPEED (225 TO 300 RPM)	15	14	16
34	COMPRESSORS, REFRIGERATION, LOW SPEED (BELOW 125 RPM)	15	14	16
34	COMPRESSORS, REFRIGERATION, MED SPEED (125 TO 200 RPM)	15	14	16
34	CONDENSERS, SHELL & TUBE TYPE	15	14	16
34	CONVEYORS, DELIVERY ROOM	15	14	16
34	CONVEYORS, DOORS & CHUTES	15	14	16
34	CONVEYORS, TANK ROOM	15	14	16
34	COOLING POND SYSTEMS, SPRAY	20	18	22
34	COOLING SYSTEMS, BRINE	20	18	22
34	DEHUMIDIFIERS	20	18	22
34	DRUMS, PURGE	20	18	22
34	DUMPS, CAN	20	18	22
34	FANS, CENTRIFUGAL TYPE	15	14	16
34	FILLERS, CAN	20	18	22
34	FILTERS, SAND (FOR WATER)	20	18	22
34	FIRE ORDINANCE CONNECTIONS	20	18	22
34	FRAMES & COVERS FOR ICE CAN	15	14	16
34	GAUGE BOARDS, ELECTRIC	20	18	22
34	GAUGES, AMMONIA	20	18	22
34	HEADERS, AIR	20	18	22
34	HEADERS, AMMONIA ACCUMULATION & CONNECTIONS	20	18	22
34	HEATING SYSTEMS	20	18	22
34	HOSE, RUBBER	5	5	6
34	ICE PROD & DIST, INCL TANKS, COMP, TOWERS & STRUCTURES	22	20	24
34	INSULATION, CORK, COLD PIPES & FREEZING TANKS	20	18	22
34	INSULATION, MAGNESIA, HOT PIPES	15	14	16
34	MOTORS & EXCITER SETS, ELECTRIC	20	18	22
34	PIPE COVERING, MAGNESIA	15	14	16
34	PIPES, COILS FOR STORAGE & DELIVERY ROOM	20	18	22
34	PIPES, COILS, FREEZING TANKS WITH STANDS & FITTINGS	20	18	22
34	PIPING & CONNECTIONS, AIR	20	18	22
34	PIPING, AMMONIA & OTHER REFRIGERANTS	20	18	22
34	PIPING, WATER	20	18	22
34	PUMPS, BRINE	15	14	16
34	PUMPS, CORE, FOR ICE CAKES	15	14	16
34	PUMPS, DEEP WELL	15	14	16
34	PUMPS, WATER CIRCULATING	20	18	22
34	PUSHER MECHANISMS	15	14	16
34	RAILINGS, BRASS	20	18	22
34	RECEIVERS, AIR	25	23	27

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
34	RECEIVERS, AMMONIA	25	23	27
34	SIPHONING UNITS	15	14	16
34	SUCKING DEVICES	5	5	6
34	SWITCHBOARD, ELECTRIC	20	18	22
34	TANKS, DIP	25	23	27
34	TANKS, FILLING	20	18	22
34	TANKS, FREEZING (WITH BULKHEADS & PARTITIONS)	20	18	22
34	TANKS, HEATER	20	18	22
34	TANKS, STORAGE	20	18	22
34	TANKS, WOOD	20	18	22
34	THERMOMETERS	20	18	22
34	TOWERS, COOLING	15	14	16
34	WIRING, ELECTRICAL	20	18	22
35	AUTOCLAVES	10	9	11
35	BARRELS, TUMBLING	11	10	12
35	BRAIDING MACHINES	15	14	16
35	BRUSHING MACHINES	15	14	16
35	BUFFING MACHINES	14	13	15
35	CALENDARS	20	18	22
35	CARS, HEATER	10	9	11
35	CEMENTING MACHINES	15	14	16
35	CLEANING MACHINES	15	14	16
35	CLICKING MACHINES	15	14	16
35	CONVEYORS-BELT	15	14	16
35	COVERING MACHINES	13	12	14
35	CRACKERS, RUBBER (MILL)	15	14	16
35	CUTTING MACHINES, BALE, HYDRAULIC	22	20	24
35	CUTTING MACHINES, CLOTH, ELECTRIC	15	14	16
35	CUTTING MACHINES, MAT	25	23	27
35	DEFLATING MACHINES, INNER TUBES	10	9	11
35	DEVULCANIZERS, RECLAIMED RUBBER	15	14	16
35	DIPPING MACHINES	10	9	11
35	DISINTEGRATORS	15	14	16
35	DRUMS	15	14	16
35	DRYERS	15	14	16
35	DUSTING MACHINES, INCLUDING CHALKING	15	14	16
35	EYELETING MACHINES	15	14	16
35	FLIPPING MACHINES	10	9	11
35	FOLDING MACHINES	12	11	13
35	FURNACES	15	14	16
35	GRINDERS, PIGMENT	15	14	16
35	HOGS, RUBBER	15	14	16
35	HOISTS, CHAIN	20	18	22
35	INCINERATORS	15	14	16
35	INSERTING MACHINES	15	14	16
35	INSPECTING MACHINES	15	14	16
35	INSULATING MACHINES	15	14	16
35	IRONERS, FABRIC	15	14	16
35	LABELING MACHINES	15	14	16
35	MILLS, MIXING OR WARMING, HEAVY OR LIGHT DUTY	25	23	27
35	MIXERS, LARGE OR SMALL	25	23	27
35	OVENS	15	14	16
35	PRESSES, COLD	15	14	16
35	PRESSES, HYDRAULIC	20	18	22
35	PULVERIZERS	12	11	13
35	REELING MACHINES	15	14	16
35	REFINERS, ROLL-TYPE	12	11	13
35	RUBBER PRODUCTS MANUFACTURE EQUIPMENT	15	14	16
35	SEALING MACHINES	12	11	13
35	SEPARATORS	12	11	13
35	SEWING MACHINES	15	14	16
35	SHEETERS	15	14	16
35	SIFTERS	12	11	13
35	SKIVING MACHINES	12	11	13

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
35	SLITTING MACHINES	15	14	16
35	STANDS	10	9	11
35	STRAINERS	12	11	13
35	STRETCHING MACHINES	15	14	16
35	STRIPPING MACHINES	15	14	16
35	TABLES, LINER, REROLLING	15	14	16
35	TANKS, CEMENT	20	18	22
35	TIRE BUILDING MACHINES	15	14	16
35	TREADING MACHINES	15	14	16
35	TRIMMING MACHINES	15	14	16
35	TRUCKS	10	9	11
35	TUBE MACHINES	18	16	20
35	VARNISHING MACHINES	15	14	16
35	VULCANIZERS	15	14	16
35	WASHERS	15	14	16
35	WINDING MACHINES	15	14	16
35	WRAPPING MACHINES	15	14	16
36	ABSORBERS, HEAT	20	18	22
36	AIR DUCTS	25	23	27
36	BALING MACHINES	20	18	22
36	BARREL & FACTORY EQUIPMENT, BORING MACHINES	20	18	22
36	BARREL & FACTORY EQUIPMENT, CROZERS	15	14	16
36	BARREL & FACTORY EQUIPMENT, EXPANDERS	20	18	22
36	BARREL & FACTORY EQUIPMENT, HEADERS	20	18	22
36	BARREL & FACTORY EQUIPMENT, HOOP DRIVERS	15	14	16
36	BARREL & FACTORY EQUIPMENT, HOOP REMOVERS	20	18	22
36	BARREL & FACTORY EQUIPMENT, JOINTERS	20	18	22
36	BARREL & FACTORY EQUIPMENT, LATHES	15	14	16
36	BARREL & FACTORY EQUIPMENT, LEVELING MACHINES	20	18	22
36	BARREL & FACTORY EQUIPMENT, PUNCH PRESSES	15	14	16
36	BARREL & FACTORY EQUIPMENT, RIVETERS	15	14	16
36	BARREL & FACTORY EQUIPMENT, WINDLASSES	20	18	22
36	BARREL PACKERS	20	18	22
36	BLOWERS, CENTRIFUGAL	15	14	16
36	BLOWERS, ROOTS	15	14	16
36	BOILERS	20	18	22
36	BOX, PICKER	13	12	14
36	BREECHING, BOILER	20	18	22
36	BRUSHES, AIR	10	9	11
36	BURNERS, OIL	15	14	16
36	CAN LABELERS	15	14	16
36	CAN-FILLING MACHINES	15	14	16
36	CAN-TESTING EQUIPMENT	15	14	16
36	CARS, BOX	30	27	33
36	CARTON FOLDERS	15	14	16
36	CARTON-FEEDING MACHINES	15	14	16
36	CARTON-FILLING MACHINES	15	14	16
36	CAUSTICIZERS	20	18	22
36	COAL-HANDLING EQUIPMENT	15	14	16
36	COMPRESSORS, AIR	20	18	22
36	CONVEYORS, BELT	15	14	16
36	CONVEYORS, FLIGHT	15	14	16
36	CONVEYORS, GRAVITY	15	14	16
36	CONVEYORS, SCREW	15	14	16
36	COPRA MILL EQUIPMENT, ACCUMULATORS	25	23	27
36	COPRA MILL EQUIPMENT, ATTRITION MILLS	13	12	14
36	COPRA MILL EQUIPMENT, CAGE PRESSES	20	18	22
36	COPRA MILL EQUIPMENT, CAKE BREAKERS	20	18	22
36	COPRA MILL EQUIPMENT, CAKE FORMERS	25	23	27
36	COPRA MILL EQUIPMENT, CAKE TRIMMERS	20	18	22
36	COPRA MILL EQUIPMENT, COOKERS	15	14	16
36	COPRA MILL EQUIPMENT, COOLERS	20	18	22
36	COPRA MILL EQUIPMENT, EXPELLERS	10	9	11
36	COPRA MILL EQUIPMENT, HYDRAULIC PRESSES	25	23	27

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
36	COPRA MILL EQUIPMENT, HYDRAULIC PUMPS	20	18	22
36	COPRA MILL EQUIPMENT, STEEL ROLLS	20	18	22
36	CRUSHERS, COAL	15	14	16
36	CRUTCHERS	15	14	16
36	CRYSTALLIZING MACHINES	15	14	16
36	DE-AERATORS	20	18	22
36	DEODORIZERS	15	14	16
36	DRUMS	15	14	16
36	DRYERS, CATALYST	15	14	16
36	DUST COLLECTORS	15	14	16
36	EJECTORS	15	14	16
36	ELECTRIC CELLS, GAS EQUIPMENT	13	12	14
36	ELECTRIC WELDING EQUIPMENT	15	14	16
36	ELEVATORS, BUCKET	15	14	16
36	ELEVATORS, FREIGHT	25	23	27
36	ELEVATORS, HYDRAULIC	25	23	27
36	EXCHANGERS, HEAT	20	18	22
36	EXCHANGERS, MULTIWHIRL	20	18	22
36	FANS	12	11	13
36	FAT ACID, PIPES	10	9	11
36	FAT ACID, PUMPS	4	4	4
36	FAT ACID, STILLLS	10	9	11
36	FAT ACID, TANKS, COPPER	25	23	27
36	FAT ACID, TUBS, LEAD-LINED	8	7	9
36	FAT ACID, TUBS, UNLINED	7	6	8
36	FRAMER, BOX	20	18	22
36	FURNACES, FAT, ACID, FUEL, MEPROLENE	8	7	9
36	FURNACES, FAT, ACID, FUEL, OIL FIRED	8	7	9
36	FURNACES, FAT, ACID, FUEL, SELOX	8	7	9
36	FURNACES, FAT, ACID, FUEL, SILICATE	5	5	6
36	HARDENING MACHINES	20	18	22
36	HEATERS, FEED WATER	20	18	22
36	HEATING UNITS	15	14	16
36	HOOP DRIVERS	15	14	16
36	HOSE, FIRE	5	5	6
36	ICE MACHINES	15	14	16
36	KETTLES, REFINING	20	18	22
36	KETTLES, SOAP	20	18	22
36	KILNS, LIME	25	23	27
36	LABORATORY EQUIPMENT	10	9	11
36	LAUNDRY EQUIPMENT	15	14	16
36	LOCOMOTIVES	35	32	39
36	METERS, ELECTRIC	12	11	13
36	METERS, FLOW	15	14	16
36	METERS, GAS	15	14	16
36	METERS, WATER	20	18	22
36	MIXERS	12	11	13
36	MIXERS, CONCRETE	12	11	13
36	NAILING MACHINES	20	18	22
36	PANS, CANDLE FACTORY	20	18	22
36	PANS, GRANITE	20	18	22
36	PERFORATORS	20	18	22
36	PIPES & FITTINGS	20	18	22
36	PITS, UNLOADING	30	27	33
36	PRESSES, FILTER	20	18	22
36	PRINTERS BOX	15	14	16
36	PUMPS, CENTRIFUGAL & ROTARY, BRINE	15	14	16
36	PUMPS, CENTRIFUGAL & ROTARY, DEEP WELL	15	14	16
36	PUMPS, CENTRIFUGAL & ROTARY, OIL	15	14	16
36	PUMPS, CENTRIFUGAL & ROTARY, SOAP	15	14	16
36	PUMPS, CENTRIFUGAL & ROTARY, STOCK	15	14	16
36	PUMPS, CENTRIFUGAL & ROTARY, VACUUM	15	14	16
36	PUMPS, CENTRIFUGAL & ROTARY, WATER	15	14	16
36	PUMPS, RECIPROCATING, BRINE	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
36	PUMPS, RECIPROCATING, FAT ACID	15	14	16
36	PUMPS, RECIPROCATING, HIGH PRESSURE	15	14	16
36	PUMPS, RECIPROCATING, OIL	15	14	16
36	PUMPS, RECIPROCATING, SOAP	15	14	16
36	PUMPS, RECIPROCATING, STOCK--GLYCERINE	15	14	16
36	PUMPS, RECIPROCATING, STOCK--LYE	15	14	16
36	PUMPS, RECIPROCATING, STOCK--SILICATE	15	14	16
36	PUMPS, RECIPROCATING, VACUUM	15	14	16
36	PUMPS, RECIPROCATING, WATER	15	14	16
36	REDUCTION UNITS, GEAR	20	18	22
36	REFRIGERATORS	12	11	13
36	REGULATORS, FEED WATER	20	18	22
36	ROASTERS	10	9	11
36	ROLLS, LARD	25	23	27
36	SAWS, MOTOR-DRIVEN	15	14	16
36	SCALES, AUTOMATIC	15	14	16
36	SCALES, BEAM, PORTABLE	15	14	16
36	SCALES, CHECK WEIGHER	15	14	16
36	SCALES, TANK	15	14	16
36	SCALES, TRACK	25	23	27
36	SEALERS, CARTON, BOTTOM	15	14	16
36	SEALERS, CARTON, TOP	15	14	16
36	SEALERS, COMPRESSION UNIT	15	14	16
36	SEALERS, CONTAINER	15	14	16
36	SEWING MACHINES	15	14	16
36	SHEARS, PAPER	20	18	22
36	SOAP, CHIP, DRYERS	15	14	16
36	SOAP, COOLING RACKS	20	18	22
36	SOAP, CUTTING MACHINES	15	14	16
36	SOAP, FRAMES, IRON OR ALUMINUM	20	18	22
36	SOAP, MILLS, PULVERIZING	20	18	22
36	SOAP, PLODDERS	15	14	16
36	SOAP, POWDER TOWERS	15	14	16
36	SOAP, ROLLS, GRANITE OR STEEL	20	18	22
36	SOAP, ROTARY SCREENS	15	14	16
36	SOAP, SLABBING MACHINES	20	18	22
36	SOAP, WRAPPING MACHINES	15	14	16
36	SPRAYING EQUIPMENT	10	9	11
36	STACKING DEVICES	15	14	16
36	STACKS, METAL	25	23	27
36	STENCIL MACHINES	10	9	11
36	STILLS, GLYCERINE	15	14	16
36	STITCHING MACHINES	15	14	16
36	STOKERS	15	14	16
36	SUPERHEATERS	5	5	6
36	SWITCHBOARDS	12	11	13
36	TANKS, BLEACHER	20	18	22
36	TANKS, OIL	20	18	22
36	TANKS, SLUDGE	20	18	22
36	TANKS, STOCK, GLYCERIN	20	18	22
36	TANKS, STOCK, LYE	20	18	22
36	TANKS, STOCK, SILICATE	20	18	22
36	TANKS, WATER	20	18	22
36	THERMOMETER, RECORDING	15	14	16
36	TOWERS, COOLING	20	18	22
36	TRACTORS, EDISON CELL	7	6	8
36	TRACTORS, ELECTRIC	10	9	11
36	TRACTORS, GASOLINE	8	7	9
36	TRACTORS, LEAD CELL	3	3	3
36	TRANSMISSION MACHINERY	15	14	16
36	TUBS, OTHER THAN FAT ACID	15	14	16
36	TURBINES	25	23	27
36	UTENSILS, SMALL	10	9	11
36	VENTILATING SYSTEMS	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
36	WASHERS, AIR	20	18	22
36	WELLS, DEEP	40	36	44
36	WELLS, HOT	20	18	22
36	WIRING, POWER, INSIDE	20	18	22
36	WIRING, POWER, OUTSIDE	20	18	22
37	STORAGE TANKS, ELEVATED STEEL	20	18	22
37	STORAGE TANKS, FIBERGLASS CHEMICAL	15	14	16
37	STORAGE TANKS, GALVANIZED STEEL	20	18	22
37	STORAGE TANKS, GALVANIZED STEEL CHEMICAL	3	3	3
37	STORAGE TANKS, POLYETHYLENE CHEMICAL	15	14	16
37	STORAGE TANKS, STAINLESS STEEL CHEMICAL	20	18	22
37	STORAGE TANKS, STEEL OIL STORAGE	25	23	27
37	STORAGE TANKS, STEEL PRESSURE	20	18	22
37	STORAGE TANKS, STEEL SURFACE WATER	30	27	33
37	STORAGE TANKS, UNDERGROUND STEEL, DOUBLE WALLED	20	18	22
37	STORAGE TANKS, UNDERGROUND STEEL, FIBER COATED	20	18	22
37	STORAGE TANKS, UNDERGROUND STEEL, SINGLE WALL	20	18	22
37	STORAGE TANKS, UNDERGROUND, FIBERGLASS	30	27	33
37	STORAGE TANKS, WOOD	20	18	22
37	TANKS & VESSELS, CARBON STEEL	25	23	27
37	TANKS & VESSELS, STAINLESS STEEL	30	27	33
38	AMPLIFIER CONTROLS	10	9	11
38	AMPLIFIERS, RADIO FREQUENCY, FRAME	15	10	25
38	AMPLIFIERS, FIXED & PORTABLE	7	5	10
38	ANTENNA & GROUND COUNTERPOISE SYSTEMS	12	11	13
38	ANTENNA & GROUND SYSTEM, RADIO BROADS (EXC STEEL MATS)	12	11	13
38	ANTENNA & GROUND SYSTEMS, RADIO TELEGRAPHY	10	9	11
38	ANTENNA EQUIPMENT	12	11	13
38	ANTENNA STRUCTURE & SUPPORTS	12	11	13
38	ANTENNA SYSTEMS	8	7	9
38	ANTENNA TUNING INDUCTANCES	20	10	30
38	AUDIO EQUIPMENT	10	5	15
38	BATTERIES, STORAGE, BROADCASTING	7	6	8
38	BATTERIES, STORAGE, RADIO BROADCASTING	7	6	8
38	BATTERIES, STORAGE, RADIO TELEGRAPHY	10	9	11
38	BROADCASTING EQUIPMENT	10	5	20
38	CABINETS, MIXER CONTROL	10	9	11
38	CABLES	30	27	33
38	CABLE TV	13	12	14
38	CABLE TV EQUIPMENT	10	7	20
38	CABLE TV MICROWAVE SYSTEMS EQUIPMENT	10	8	15
38	CABLE TV PROGRAM ORIGATION EQUIPMENT	7	6	8
38	CABLE TV SERVICE & TEST EQUIPMENT	7	6	10
38	CABLE TV SUBSCRIBER CONNECTION & DISTRIBUTION EQUIP	10	8	15
38	CATV - HEADEND EQUIPMENT	12	10	15
38	CATV - MICROWAVE SYSTEMS EQUIPMENT	10	8	20
38	CATV - PROGRAM ORIENTATION EQUIPMENT	10	8	15
38	CATV - SERVICE & TEST EQUIPMENT	7	6	10
38	CATV - SUBSCRIBER CONNECTION & DISTRIBUTION SYSTEMS EQUIP	10	8	15
38	CENTRAL OFFICE EQUIPMENT	17	15	20
38	CIRCUIT BREAKERS	15	10	25
38	COMPENSATORS	10	9	11
38	COMPOSITE LIFE FOR THE INDUSTRY	14	13	15
38	COMPOSITE OVERALL LIFE FOR EQUIPMENT	10	9	11
38	CONDENSERS	10	9	11
38	CONDUITS	40	36	44
38	CONTROL RELAYS	6	5	7
38	CONTROLS, AMPLIFIER	10	9	11
38	CONTROL-TRANSMITTER UNITS, DIRECT (PANEL)	12	11	13
38	COOLING PONDS & SPRAYS	10	9	11
38	COOLING PONDS, RADIO BROADCASTING	12	11	13
38	COOLING PONDS, RADIO TELEGRAPHY	12	11	13
38	COOLING SYSTEMS	10	9	11
38	COUNTERPOISE, STATION EQUIPMENT	12	11	13

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
38	ELECTRICAL TRANSCRIPTION APPARATUS	5	5	6
38	EQUALIZERS, LINE	6	5	7
38	FACSIMILE EQUIPMENT	5	5	6
38	FREQUENCY CONTROL APPARATUS	6	5	7
38	FREQUENCY MONITORS	10	9	11
38	FURNITURE, OFFICE	15	14	16
38	INSULATION	10	9	11
38	LISTENING APPARATUS	8	7	9
38	MEASURING INSTRUMENTS	10	9	11
38	MICROPHONES	5	5	6
38	MODULATION MONITORS	10	9	11
38	MOTOR GENERATOR SETS	12	11	13
38	OFFICE FURNITURE & FIXTURES	15	14	16
38	OSCILLATORS	10	9	11
38	PIPE ORGANS, PIANOS, ETC.	20	18	22
38	PLATES & FILAMENTS EQUIPMENT	12	11	13
38	PLATE SUPPLY	12	11	13
38	POLE LINES	26	23	29
38	POWER CONTROL EQUIPMENT	12	11	13
38	POWER SUPPLY EQUIPMENT (EXCEPT STORAGE)	14	13	15
38	POWER SUPPLY EQUIPMENT, STORAGE	5	5	6
38	POWER SUPPLY, RADIO BROADCASTING	12	11	13
38	POWER SUPPLY, RADIO TELEGRAPHY	12	11	13
38	PUMPS & PIPING	12	11	13
38	RADIO & TV EQUIPMENT-BASIC	7	6	8
38	RADIO & TV BROADCASTING EQUIPMENT	5	5	6
38	RADIO & TV MANUFACTURING EQUIPMENT	10	9	11
38	RECEIVING STATION EQUIPMENT	13	12	14
38	RECTIFIERS, MAIN	10	9	11
38	SIGNALING APPARATUS	8	7	9
38	SOUND TREATMENT FOR STUDIOS	10	9	11
38	SPEECH INPUT EQUIPMENT	10	9	11
38	STUDIO CONTROL EQUIPMENT	10	9	11
38	STUDIO FURNITURE & FIXTURES	7	6	8
38	SWITCHES & CONTROLS	14	13	15
38	TELECOMMUNICATIONS EQUIPMENT	10	9	11
38	TELEPHONE CENTRAL OFFICE EQUIPMENT	18	16	20
38	TELEPHONE DISTRIBUTION EQUIPMENT	28	25	31
38	TELEPHONE DISTRIBUTION PLANT EQUIPMENT	28	25	31
38	TELEPHONE STATION EQUIPMENT	8	7	9
38	TELEVISION EQUIPMENT	4	4	4
38	TOCSC - CABLE & LONG-LINE SYSTEM EQUIPMENT	21	19	23
38	TOCSC - CENTRAL OFFICE CONTROL EQUIPMENT	13	12	14
38	TOCSC - COMPUTER SWITCHING, CHANNELING & CONTROL EQUIP	9	8	9
38	TOCSC - ELECTRIC POWER GENERATING & DIST SYSTEM EQUIP	15	14	16
38	TOCSC - EQUIPMENT INSTALLED ON CUSTOMER'S PREMISES	8	7	9
38	TOCSC - HIGH FREQUENCY RADIO & MICROWAVE SYSTEM EQUIP	11	9	12
38	TOCSC - SATELLITE GROUND SEGMENT PROPERTY EQUIPMENT	8	7	9
38	TOCSC - SATELLITE SPACE SEGMENT PROPERTY EQUIPMENT	7	6	7
38	TOCSC - SUPPORT & SERVICE EQUIPMENT	11	10	12
38	TOWERS	15	14	16
38	TOWERS & MASTS	15	14	16
38	TRANSMISSION LINES, RADIO FREQUENCY	8	7	9
38	TRANSMITTER EQUIPMENT	10	9	11
38	UNDERGROUND CONDUIT	70	63	77
38	VACUUM TUBE TRANSMITTERS	10	9	11
38	VCRS/DVDS	4	3	5
38	VEHICLES & OTHER WORK EQUIPMENT	7	6	8
38	VOLTAGE SUPPLY, HIGH	6	5	7
38	WALKIE-TALKIES	5	5	6
39	ANTENNAS	8	7	10
39	BASE STATION OUTDOOR CABINETS	7	10	12
39	BASE STATION RADIO EQUIPMENT	4	2	5
39	CELL SITE CONSTRUCTION AND INFRASTRUCTURES	15	12	20

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
39	LOCAL/WIDE AREA NETWORK EQUIPMENT, LAN/WAN	4	3	5
39	MICROWAVE TRANSMISSION EQUIPMENT	6	5	7
39	MULTIPLEX EQUIPMENT	6	5	7
39	SWITCHING EQUIPMENT	8	7	10
39	TOWERS	25	20	30
39	VOICEMAIL SYSTEMS	6	5	7
40	ATM EQUIPMENT	5	4	7
40	CIRCUIT EQUIPMENT	8	6	10
40	CIRCUIT SWITCHING EQUIPMENT	11	10	12
40	CONDUITS	40	35	45
40	CUSTOMER PREMISE EQUIPMENT	5	3	7
40	FIBER OPTIC CABLE	20	15	25
40	MICROWAVE ELECTRONICS	5	4	7
40	SOFT (PACKET BASED) SWITCHING	8	6	10
40	TCIP EQUIPMENT	4	3	5
40	TRANSPORT ELECTRONICS	5	3	7
41	AGITATORS	15	14	16
41	AIR COMPRESSORS	15	14	16
41	AIR-CONDITIONING MACHINERY	17	15	19
41	APPAREL & FABRICATED TEXTILE EQUIPMENT	7	6	8
41	APPAREL & FINISHED PRODUCTS MANUFACTURING EQUIPMENT	7	6	8
41	ATOMIZING MACHINES	25	23	27
41	BACK FILLING MACHINES	25	23	27
41	BALLING & WINDING MACHINES	30	27	33
41	BAND CUTTING MACHINES, COTTON BALES	20	18	22
41	BANDING MACHINES	20	18	22
41	BEAMING MACHINES	20	18	22
41	BEATING MACHINES	20	18	22
41	BEETLING MACHINE, WOOL	30	27	33
41	BENCHES	20	18	22
41	BLEACHING MACHINES	20	18	22
41	BLENDING OR MIXING MACHINE	25	23	27
41	BLOCKING MACHINES	20	18	22
41	BLOWERS	20	18	22
41	BLOWERS, LIGHT	15	14	16
41	BOARDING MACHINES, HOSIERY	15	14	16
41	BOILERS	25	23	27
41	BOILERS & AUXILLIARY EQUIPMENT	20	18	22
41	BOIL-OFF OR DEGUMMING MACHINES	20	18	22
41	BOXES	10	9	11
41	BOXES, AGING	10	9	11
41	BOXES, METAL	15	14	16
41	BRAIDING MACHINES	20	18	22
41	BREAKERS--BALE	30	27	33
41	BRUSHING & PRESSING MACHINES	20	18	22
41	BRUSHING MACHINES	30	27	33
41	BRUSH-MAKING MACHINES	15	14	16
41	BUFFING MACHINES	25	23	27
41	BUFFING MACHINES	20	18	22
41	BUNKERS, COAL & HANDLING EQUIPMENT	30	27	33
41	BURRING MACHINES	25	23	27
41	BUTTON BREAKER MACHINES	25	23	27
41	CAGES	20	18	22
41	CALENDARS, MOIRE, SILK	20	18	22
41	CALENDARS, PLAIN	20	18	22
41	CAN DRYERS	20	18	22
41	CARBONIZING MACHINES	20	18	22
41	CARDS	30	27	33
41	CARPET DYEING EQUIPMENT	15	14	16
41	CARPET FINISHING EQUIPMENT	15	14	16
41	CARPET MANUFACTURE EQUIPMENT	15	14	16
41	CARPET PACKAGING EQUIPMENT	7	6	8
41	CARROTING MACHINES	20	18	22
41	CARS, SPOOL	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
41	CLEANING & SCOURING MACHINES	25	23	27
41	CLOCKS, WATCHMAN	15	14	16
41	CLOTH CUTTER, ELECTRIC	10	9	11
41	CLOTH TURNING MACHINES	25	23	27
41	COATING MACHINES	20	18	22
41	COMBERS	25	23	27
41	COMPRESS PRESSES, COTTON, HYDRAULIC & MECHANICAL	40	36	44
41	COMPRESSORS, AIR	15	14	16
41	CONCRETE SETTLING BASINS	40	36	44
41	CONDITIONING MACHINES	20	18	22
41	CONES, HAT FORMING	20	18	22
41	CONEWINDING MACHINES	20	18	22
41	CONING MACHINES	15	14	16
41	CONVEYOR DRYER MACHINES	20	18	22
41	CONVEYOR EQUIPMENT	15	14	16
41	CONVEYORS, SEED, COTTON GIN	15	14	16
41	COPPER ROLLS FOR PRINTING MACHINES	10	9	11
41	COPPING MACHINES	20	18	22
41	COTTON GINNING EQUIPMENT	10	9	10
41	CRABBING MACHINES, WORSTED WOOLEN & WOOL SILK	30	27	33
41	CREASING MACHINES	25	23	27
41	CROCHETING MACHINES	15	14	16
41	CROPPING & SHEARING MACHINES	30	27	33
41	CUPBOARDS	20	18	22
41	CURLING MACHINES	20	18	22
41	CUTTING & FOLDING MACHINES	20	18	22
41	CUTTING MACHINES	20	18	22
41	DECATING MACHINES	25	23	27
41	DE-GUMMING OR BOIL-OFF MACHINES	20	18	22
41	DEHAIRING MACHINES	20	18	22
41	DOUBLE SOLE CUTTERS	15	14	16
41	DOUBLING MACHINES	30	27	33
41	DOWNE SPINNING MACHINES	15	14	16
41	DRAWING-IN & TYING MACHINES	25	23	27
41	DRUMS & CAGES	20	18	22
41	DRUMS, DOUBLE	20	18	22
41	DRUMS, SULPHIDIZING, SOLUTION	25	23	27
41	DRUMS, WOOD	15	14	16
41	DRY BOXES	25	23	27
41	DRYERS, HAT	25	23	27
41	DRYING EQUIPMENT	15	14	16
41	DRYING MACHINES, CONTINUOUS TYPE	20	18	22
41	DRYING MACHINES, CYLINDER OR CAN TYPE	20	18	22
41	DRYING RACKS, STEEL	20	18	22
41	DRYING RACKS, WOOD	5	5	6
41	DUST COLLECTING SYSTEM	25	23	27
41	DYE EQUIPMENT, DYE BECKS	15	14	16
41	DYE EQUIPMENT, DYE DRUMS	15	14	16
41	DYE EQUIPMENT, DYE JIGGERS	15	14	16
41	DYE TANKS, TUBS & VATS, FERROUS METAL	20	18	22
41	DYE TANKS, TUBS & VATS, NONFERROUS METSL	15	14	16
41	DYE TANKS, TUBS & VATS, WOOD	10	9	11
41	DYEING & BRUSHING MACHINES	15	14	16
41	DYEING MACHINES, REEL	15	14	16
41	DYEING MACHINES, WARP	15	14	16
41	DYEING MACHINES, WOOD	15	14	16
41	ELECTRICAL EQUIPMENT	25	23	27
41	ELEVATORS	20	18	22
41	EMBOSSING MACHINES	20	18	22
41	EMBROIDERING MACHINES	15	14	16
41	ENAMELING MACHINES	15	14	16
41	EXAMINING MACHINES	20	18	22
41	EXHAUST FANS	15	14	16
41	EXTRACTORS, HORIZONTAL ROLL	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
41	EXTRACTORS, HYDRO	15	14	16
41	EXTRACTORS, CENTRIFUGAL	15	14	16
41	EXTRACTORS, FINISHING	15	14	16
41	EYELET MACHINES	20	18	22
41	FACING MACHINES, FELT	25	23	27
41	FACTORY TRANSPORTATION EQUIPMENT	10	9	11
41	FACTORY UTENSILS	15	14	16
41	FANS, EXHAUST	15	14	16
41	FENCES, STEEL (CYCLONE WIRE)	25	23	27
41	FILTERS, WATER, STEEL, PRESSURE	15	14	16
41	FILTERS, WATER, WOOD, GRAVITY	15	14	16
41	FILTERS, CHEMICAL	20	18	22
41	FILTERS, WATER, STEEL, PRESSURE	20	18	22
41	FILTERS, WATER, WOOD, GRAVITY	20	18	22
41	FINISHING EQUIPMENT	15	14	16
41	FINISHING MACHINES	15	14	16
41	FISH LINE MACHINES	30	27	33
41	FLESHING MACHINES	20	18	22
41	FOLDING & CUTTING MACHINES	30	27	33
41	FORGES	25	23	27
41	FORMING MACHINES	20	18	22
41	FRAMES & RACKS, SPOOL	10	9	11
41	FRINGING MACHINES	20	18	22
41	FULLING MACHINES	20	18	22
41	FUR PROCESSING EQUIPMENT	7	6	8
41	GAPPING MACHINES	20	18	22
41	GARNET MACHINES	40	36	44
41	GASSING MACHINES	20	18	22
41	GENERATORS	25	23	27
41	GINS, COTTON	30	27	33
41	GLAZING MACHINES	20	18	22
41	GRINDERS FOR CARDS	20	18	22
41	GUARDS	25	23	27
41	GUARDS & PANS	15	14	16
41	HAND TOOLS	5	5	6
41	HANKWINDING MACHINES	25	23	27
41	HEADS FOR JACQUARD LOOMS	20	18	22
41	HEATING ROOMS	20	18	22
41	HUMIDIFYING & VENTILATING MACHINERY	15	14	16
41	HUMIDIFYING HEADS	15	14	16
41	INSERT MACHINES	20	18	22
41	INSTRUMENTS, LABORATORY	10	9	11
41	INSTRUMENTS, MEASURING	10	9	11
41	INSTRUMENTS, OPTICAL	15	14	16
41	INSTRUMENTS, RECORDING	15	14	16
41	INTERMEDIATE ROVING FRAMES	25	23	27
41	IRONING MACHINES	20	18	22
41	JACQUARD HEADS	20	18	22
41	JIGGERS-DYE	15	14	16
41	KETTLES, COPPER OR STEAM JACKET	20	18	22
41	KETTLES, MIXING	15	14	16
41	KETTLES	20	18	22
41	KICKING MACHINES	20	18	22
41	KNEADING MACHINES, CIRCULAR	15	14	16
41	KNEADING MACHINES, FLAT	15	14	16
41	KNEADING MACHINES, SILK	25	23	27
41	KNITTED GOODS MANUFACTURING EQUIPMENT	6	5	7
41	KNITTING MACHINES	15	14	16
41	KNITWEAR & KNIT PRODUCTS EQUIPMENT	6	5	7
41	LACING MACHINE FOR JACQUARD CARD PATTERNS	20	18	22
41	LAP MACHINES	30	27	33
41	LIERS	33	30	36
41	LOOMS	20	18	22
41	LOOPING MACHINES	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
41	LUSTERING MACHINES	30	27	33
41	MAINTENANCE MACHINERY	25	23	27
41	MANGLES	25	23	27
41	MANOMETERS	5	5	6
41	MEASURING MACHINES	20	18	22
41	MERCERIZING MACHINES	25	23	27
41	METAL WORKING MACHINES	25	23	27
41	MILLS, PICKING	15	14	16
41	MISCELLANEOUS APPARATUS, SOLUTION	25	23	27
41	MIXERS, SOLUTION	25	23	27
41	MIXING KETTLES	15	14	16
41	MIXING MACHINES	15	14	16
41	MIXING OR BLENDING MACHINE	15	14	16
41	MOISTENING EQUIPMENT	25	23	27
41	MONORAIL SYSTEM, OVERHEAD	15	14	16
41	MOTORS & STARTERS	20	18	22
41	MOTORS, ELECTRIC	25	23	27
41	MULES, SPINNING FRAME	30	27	33
41	NONWOVEN FABRICS MANUFACTURING EQUIPMENT	8	7	9
41	OPENING MACHINES	25	23	27
41	OVENS, TEMPERING	15	14	16
41	PADDLING MACHINES	12	11	13
41	PALLS	10	9	11
41	PALMING FINISHING MACHINES	25	23	27
41	PANS, DRIP	10	9	11
41	PANS, FLANGING SAND	15	14	16
41	PICKING MACHINES	30	27	33
41	PILE-RAISING MACHINE	25	23	27
41	PIPING, PROCESS	20	18	22
41	PIPING, CHEMICAL, ACID	15	14	16
41	PIPING, CHEMICAL, NONACID	20	18	22
41	PIPING, POWER & HEATING	25	23	27
41	PIPING, STEAM, EXHAUST	20	18	22
41	PIPING, STEAM, HIGH PRESSURE	20	18	22
41	PIPING, WATER, ABOVE GROUND	25	23	27
41	PIPING, WATER, AIR & VACUUM	40	36	44
41	PIPING, WATER, BOILER & FEED-WATER	25	23	27
41	PIPING, WATER, CONDENSATE	25	23	27
41	PIPING, WATER, SPRINKLER SYSTEM	40	36	44
41	PIPING, WATER, UNDERGROUND	20	18	22
41	PLEATING MACHINES	20	18	22
41	PLUCKING MACHINES	20	18	22
41	POLISHING MACHINES	25	23	27
41	POT SPINNING MACHINES	20	18	22
41	PRE-SHRINKING MACHINE	20	18	22
41	PRESSES, BALLING, HYDRAULIC OR MECHANICAL	35	32	39
41	PRESSES	20	18	22
41	PRESSES & PUMPS, SOLUTION	15	14	16
41	PRESSES, FILTER, SOLUTION	25	23	27
41	PRESSES, PRINTING	20	18	22
41	PRINTING MACHINES	30	27	33
41	PUMPS, AIR	15	14	16
41	PUMPS, CHEMICAL	15	14	16
41	PUMPS, FEED WATER	25	23	27
41	PUMPS, FIRE	25	23	27
41	PUMPS, HUMIDIFYING SYSTEM	25	23	27
41	PUMPS, AIR	15	14	16
41	PUMPS, CHEMICAL	15	14	16
41	PUMPS, HUMIDIFYING & VENTILATING	15	14	16
41	PUMPS, RAW WATER	15	14	16
41	PUNCHING MACHINES	20	18	22
41	QUILTING MACHINES	20	18	22
41	RECLAIMING EQUIPMENT, CHEMICAL	20	18	22
41	REELS, DYEING	15	14	16

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
41	REELS, YARN	20	18	22
41	REELING MACHINES	25	23	27
41	REELS, EXTRA	15	14	16
41	REFRIGERATING MACHINERY	15	14	16
41	RODS, GLASS	10	9	11
41	ROLLING MACHINES	25	23	27
41	ROPE MACHINES	25	23	27
41	ROUNDING MACHINES	20	18	22
41	ROVING FRAME, INTERMEDIATE & FINISHING	25	23	27
41	RUBBING MACHINES	25	23	27
41	SCALES	15	14	16
41	SCALES & SMALL EQUIPMENT, MISCELLANEOUS	10	9	11
41	SCALES, PLATFORM	20	18	22
41	SCALES, TRACK, LARGE PLATFORM	25	23	27
41	SCIENTIFIC INSTRUMENTS	12	11	13
41	SCORER MACHINES	20	18	22
41	SCOURING & CLEANING MACHINES	25	23	27
41	SCUTCHERS	25	23	27
41	SEAMING MACHINES	15	14	16
41	SEWING MACHINES	15	14	16
41	SHAVING MACHINES	15	14	16
41	SHEARING MACHINES	15	14	16
41	SHEARS	25	23	27
41	SHELVES & RACKS	15	14	16
41	SHOP EQUIPMENT	15	14	16
41	SHREDDERS, SOLUTION	25	23	27
41	SINGEING MACHINES	20	18	22
41	SIZING MACHINES	15	14	16
41	SKEIN SPINNING MACHINES	20	18	22
41	SKEINING MACHINES	25	23	27
41	SLASHING MACHINES	25	23	27
41	SLUBBERS	25	23	27
41	SOFTENERS, WATER	15	14	16
41	SOLUTION MANUFACTURING EQUIPMENT	25	23	27
41	SPEEDERS, ROVING	25	23	27
41	SPINNING FRAMES	20	18	22
41	SPINNING MACHINES	20	18	22
41	SPOOL FRAMES & RACKS	10	9	11
41	SPOOL SPINNING MACHINES	20	18	22
41	SPOOLS	7	6	8
41	SPOOLS, SPINNING	6	5	7
41	SPOOLS, TEXTILE	10	9	11
41	SQUEEZING MACHINE OR MANGLE	25	23	27
41	STACKS, SMOKE, BRICK	40	36	44
41	STAKING MACHINES, PELT	15	14	16
41	STAMPING MACHINES	15	14	16
41	STANDS, INSPECTION SKEIN	10	9	11
41	STAPLING MACHINES	20	18	22
41	STARCHING EQUIPMENT	25	23	27
41	STAYING MACHINES	15	14	16
41	STEAM ENGINES	25	23	27
41	STIFFENING MACHINES	20	18	22
41	STOOLS	15	14	16
41	STRETCHING MACHINES	20	18	22
41	STRIPPERS, CARD, MECHANICAL	15	14	16
41	STRIPPERS, CARD, VACUUM	25	23	27
41	SUCTION FEEDERS, COTTON GIN	20	18	22
41	SWITCHBOARDS	20	18	22
41	TABLES	20	18	22
41	TABLES, INSPECTION	15	14	16
41	TABLES, WORK (WOOD)	15	14	16
41	TANKS, STEEL	20	18	22
41	TANKS, WOOD (ACID SALTS)	20	18	22
41	TANKS & VAT, RECEIVERS, AIR & STORAGE	25	23	27

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
41	TANKS & VATS	15	14	16
41	TANKS & VATS, SPINNING BATH, METAL	15	14	16
41	TANKS & VATS, SPINNING BATH, WOOD	8	7	9
41	TANKS & VATS, STORAGE, ACID (METAL)	20	18	22
41	TANKS & VATS, VISCOSE PROCESSING, METAL	15	14	16
41	TANKS & VATS, VISCOSE PROCESSING, WOOD	10	9	11
41	TANKS & VATS, WATER CONDITIONING, METAL	25	23	27
41	TANKS & VATS, WATER CONDITIONING, WOOD	15	14	16
41	TANKS, DYEING OR RINSING	15	14	16
41	TANKS, RUG DYE	12	11	13
41	TANKS, TUBS & VAT, NONFERROUS	15	14	16
41	TANKS, TUBS & VATS, FERROUS	20	18	22
41	TANKS, TUBS & VATS, WOOD	20	18	22
41	TEASEL GIGS	20	18	22
41	TELEPHONE & SIGNAL SYSTEMS	15	14	17
41	TENTER FRAMES	20	18	22
41	TEXTILE (KNITTED GOODS)	15	14	16
41	TEXTILE (MANUFACTURING APPAREL)	15	14	16
41	TEXTILE (MANUFACTURING CARPET DYEING & FINISH)	15	14	16
41	TEXTILE (NONWOVEN FABRIC)	15	14	16
41	TEXTILE (TEXTURED YARNS)	15	14	16
41	TEXTILE (YARN, THREAD & WOVEN)	15	14	16
41	TEXTILE DEPARTMENT ACCESSORIES	12	11	13
41	TEXTILE MACHINERY	15	14	16
41	TEXTILE PRODUCTS, FINISHING & DYEING EQUIPMENT	7	6	8
41	TEXTURED YARN MANUFACTURING EQUIPMENT	7	6	7
41	THERMOMETERS	5	5	6
41	THROWING MACHINERY, SILK	15	14	16
41	TICKET MACHINE	33	30	36
41	TIERING OR LOADING MACHINES	15	14	16
41	TOOLS, SMALL, MISCELLANEOUS	5	5	6
41	TRACK SCALES	25	23	27
41	TRANSFORMERS	20	18	22
41	TRUCKS, TRANSPORTATION	5	5	6
41	TUBING MACHINE	25	23	27
41	TUBS, PICKLING	15	14	16
41	TURBINES, STEAM	25	23	27
41	TWIST SETTING MACHINES, SILK	20	18	22
41	TWISTING MACHINES, COTTON	25	23	27
41	TWISTING MACHINES, SILK	15	14	16
41	TWISTING MACHINES	20	18	22
41	TWISTING MACHINES, LIGHT	15	14	16
41	VACUUM SUCTION UNIT	25	23	27
41	VELOUR MACHINES	25	23	27
41	VENTILATING EQUIPMENT	20	18	22
41	VENTILATING SYSTEMS	20	18	22
41	VOLT METERS	15	14	16
41	WALKWAYS, CONCRETE	25	23	27
41	WARPING MACHINES	30	27	33
41	WASHING EQUIPMENT, SKEIN	15	14	16
41	WASHING EQUIPMENT, SPOOL & CAKE VACUUM	15	14	16
41	WASHING MACHINES	15	14	16
41	WATERPROOFING MACHINES	20	18	22
41	WAXING MACHINES	20	18	22
41	WELFARE EQUIPMENT	10	9	11
41	WELFARE EQUIPMENT, ATHLETIC	10	9	11
41	WELFARE EQUIPMENT, CAFETERIA	10	9	11
41	WELFARE EQUIPMENT, POLICE & FIRE	10	9	11
41	WELLS & PUMPS	25	23	27
41	WINDING MACHINES, HEAVY DUTY	25	23	27
41	WINDING MACHINES	15	14	16
41	WIRE STITCHING MACHINE	15	14	16
41	WIRING, LIGHT & POWER	25	23	27
41	WOOD WORKING MACHINES	25	23	27

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
41	YARN, THREAD & WOVEN FABRIC MANUFACTURING EQUIPMENT	9	8	10
42	AUTOMOBILES	3	3	5
42	AUTOMOBILES, LIMOUSINE	5	5	8
42	BUSES, MASS TRANSIT	10	9	11
42	BUSES-INDUSTRIAL USE	7	6	8
42	BUSES-LONG DISTANCE	11	10	12
42	BUSES-SCHOOL	11	10	12
42	BUSES-URBAN	10	9	11
42	CONTAINERS, INTERMODAL	15	14	16
42	GENERAL PURPOSE TRUCKS, HEAVY	5	5	6
42	GENERAL PURPOSE TRUCKS, LIGHT	3	3	3
42	HORSE-DRAWN VEHICLES	8	7	9
42	MOTOR TRANSPORT - FREIGHT	10	9	11
42	MOTOR TRANSPORT - PASSENGER	10	9	11
42	MOTOR TRANSPORT EQUIPMENT, FREIGHT	7	6	7
42	MOTOR TRANSPORT EQUIPMENT, PASSENGERS	7	6	7
42	MOTOR TRANSPORT, FREIGHT	7	6	7
42	MOTOR TRANSPORT, PASSENGER	7	6	7
42	MOTOR VEHICLE & PARTS MANUFACTURING EQUIPMENT	10	9	10
42	MOTORCYCLES	12	10	15
42	SHORT RUN INTERURBAN BUSES	8	7	9
42	TAXICABS, 24-HR USE	2	1	2
42	TAXICABS, NONCONTINUOUS USE	3	3	3
42	TRACTOR UNITS (OVER-THE-ROAD)	5	5	6
42	TRACTOR, DIESEL TRUCKING	12	11	13
42	TRACTORS, GASOLINE	8	7	9
42	TRAILERS, TRUCKING	12	11	13
42	TRAILERS	10	9	11
42	TRAILERS & TRAILER-MOUNTED CONTAINERS	10	9	11
42	TRAILERS, UTILITY	6	5	7
42	TROLLEY BUSES	15	14	16
42	TRUCKS, HEAVY	10	9	11
42	TRUCKS, INSIDE USE	15	14	16
42	TRUCKS, MEDIUM	8	7	9
42	TRUCKS, OUTSIDE USE, ELECTRIC	10	9	11
42	TRUCKS, OUTSIDE USE, GAS, HEAVY	8	7	9
42	TRUCKS, OUTSIDE USE, GAS, LIGHT	4	4	4
42	TRUCKS, OUTSIDE USE, GAS, MEDIUM	6	5	7
42	TRUCKS-DIESEL	10	9	11
43	AEREATION BLOWERS	20	18	22
43	CENTRIFUGES	20	18	22
43	CHEMICAL FEED SYSTEMS	20	18	22
43	CHLORINATION STSTEMS	20	18	22
43	CLARIFIERS	20	18	22
43	COMMINUTORS, SOLIDS GRINDER	20	18	22
43	DEGRITERS	20	18	22
43	DEWATERING BELT PRESSES	20	18	22
43	DIGESTER COVERS (FLOATING OR FIXED)	20	18	22
43	GRIT SCREENS	20	18	22
43	GRIT SCREENS-TRAVELING	20	18	22
43	INCINERATORS	20	18	22
43	LAB EQUIPMENT	15	14	16
43	LIFT STATIONS	20	18	22
43	POLYMER FEED STSTEMS	20	18	22
43	PUMPS-CENTRIFUGAL	20	18	22
43	PUMPS-PLUNGER	20	18	22
43	PUMPS-PROGRESSIVE CAVITY	20	18	22
43	PUMPS-PROPORTIONING	20	18	22
43	TRICKLING FILTER	20	18	22
43	ULTRAVIOLET DISINFECTION STSTEM	20	18	22
44	CHEMICAL FEED SYSTEMS	20	18	22
44	CHLORINATION STSTEMS	20	18	22
44	CLARIFIERS, UPFLOW	20	18	22
44	FILTERS-DIATOMATIOUS EARTH OR SAND	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
44	FLOCCULATORS	20	18	22
44	LAB EQUIPMENT	15	14	16
44	OZONE GENERATORS	20	18	22
44	PARSHALL FLUMES	20	18	22
44	PUMP STATIONS	20	18	22
44	PUMPS-CENTRIFUGAL	20	18	22
44	PUMPS-PROPORTIONING	20	18	22
44	PUMPS-VERTICAL TURBINE	20	18	22
44	TANK MIXERS	20	18	22
45	BALERS	17	15	19
45	BANDMILLS	20	18	22
45	BARKERS, DRUM	14	13	15
45	BARKERS, HAND	22	20	24
45	BASKET MACHINERY	14	13	15
45	BEATERS, RAG STOCK (FINE PAPER)	28	25	31
45	BEATERS, WOOD PULP (WOOD OR IRON TUBS)	25	23	27
45	BENDING MACHINES	20	18	22
45	BIG WHEELS, HORSE-DRAWN	5	5	6
45	BINS, DRY MATERIALS, CONCRETE, CHIP STORAGE	33	30	36
45	BINS, DRY MATERIALS, STEEL	25	23	27
45	BINS, DRY MATERIALS, WOOD	28	25	31
45	BLEACHERS, CONCRETE	28	25	31
45	BLEACHERS, WOOD OR IRON TUBS	20	18	22
45	BLOWERS	15	14	16
45	BLOWERS, CHIP & REFUSE-SYSTEMS	14	13	15
45	BLOWERS, HEATING & VENTILATING SYSTEMS	22	20	24
45	BLOWERS, PAPER MACHINE & CALENDARS	22	20	24
45	BORING MACHINES	20	18	22
45	BOWING MACHINES	20	18	22
45	BUGGIES, LUMBER	13	12	14
45	BURNERS	15	14	16
45	BURNERS, REFUSE	20	18	22
45	BURNERS, SULPHUR, ACID PLANT	15	14	16
45	CALENDARS	20	18	22
45	CAMP CARS	15	14	16
45	CAMP EQUIPMENT	10	9	11
45	CARPENTER, SHOP MACHINERY	20	18	22
45	CARRIAGES FOR RESAW	18	16	20
45	CARRIERS, LUMBER	17	15	19
45	CHESTS, WET STOCK, CONCRETE	33	30	36
45	CHESTS, WET STOCK, CYPRESS	28	25	31
45	CHESTS, WET STOCK, HARD PINE	20	18	22
45	CHESTS, WET STOCK, STEEL	25	23	27
45	CHIPPERS	20	18	22
45	CHOPPING & CUTTING MACHINES	15	14	16
45	CHUCKING MACHINES	20	18	22
45	CIRCULAR MILLS, PORTABLE, COMPLETE	15	14	16
45	CIRCULAR MILLS, STATIONARY	25	23	27
45	CLEATING MACHINES	20	18	22
45	CLIPPERS, VENEERING	20	18	22
45	COATING MACHINES	28	25	31
45	COILERS, HOOP	14	13	15
45	COLLECTORS, DUST	15	14	16
45	CONVERTED PAPER, PAPERBOARD & PULP PROD MFG EQUIP	15	14	16
45	CONVEYOR CHAINS	10	9	11
45	CONVEYORS, INSIDE	15	14	16
45	CONVEYORS, LUMBER, SLAB & SAWDUST	15	14	16
45	CONVEYORS, OUTSIDE	15	14	16
45	COOKERS	20	18	22
45	COOLERS	20	18	22
45	CORRUGATING, COMBINING & BACKING MACHINES	15	14	16
45	CRATE MACHINES	20	18	22
45	CREASING & SLOTTING MACHINES	15	14	16
45	CREOSOTING PLANTS	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
45	CRUSHERS, WOOD	14	13	15
45	CUTTERS, PAPER	28	25	31
45	CUTTERS, RAGS	25	23	27
45	CYLINDER MACHINES & PAPER BOARD	20	18	22
45	CYLINDER MACHINES (FOR WRAPPING PAPER, ROOFING, ETC.)	20	18	22
45	CYLINDERS, CREOSOTING	20	18	22
45	DADO MACHINES	18	16	20
45	DECKERS	20	18	22
45	DIFFUSERS	20	18	22
45	DIGESTORS, RAG STOCK, FINE PAPERS	25	23	27
45	DIGESTORS, WOOD STOCK, INDIRECT COOKING	25	23	27
45	DIGESTORS, WOOD STOCK, ROTARY	25	23	27
45	DIGESTORS, WOOD STOCK, VERTICAL STATIONARY	25	23	27
45	DOVETAILING MACHINES	20	18	22
45	DOWEL MAKING & SETTING MACHINES	17	15	19
45	DRAINERS, BRICK OR CONCRETE	33	30	36
45	DRY KILNS, BLOWERS	20	18	22
45	DRY KILNS, BRICK & CONCRETE	20	18	22
45	DRY KILNS, FRAME	20	18	22
45	DRY KILNS, STEAM COILS & PIPING	20	18	22
45	DRYING MACHINES (PAPER OR PULP)	25	23	27
45	DUSTERS	25	23	27
45	EDGER BANDERS	20	18	22
45	ELEVATORS, BUCKET, FOR CHIPS	15	14	16
45	ENGINES, FOR BEATING STOCK	17	15	19
45	EVAPORATORS, DISK	17	15	19
45	EVAPORATORS, MULTIPLE EFFECT	25	23	27
45	FELT WHIPPERS	14	13	15
45	FILING MACHINES	20	18	22
45	FIRE-PROTECTION EQUIPMENT	10	9	11
45	FLOORING MACHINES	20	18	22
45	FURNACES, BLAST, SULPHATE & SODA RECOVERY PROCESSES	12	11	13
45	FURNACES, ROTARY (SULPHATE & SODA PROCESSES)	12	11	13
45	GRINDERS, GROUND-WOOD PULP	22	20	24
45	HEATERS, HEATING & VENTILATING SYSTEMS	22	20	24
45	HOGS, WOOD ROOM EQUIPMENT	15	14	16
45	HOODS, PAPER MACHINE (ASBESTOS OR STEEL & COMPOSITION)	20	18	22
45	HOODS, PAPER MACHINE (WOOD)	10	9	11
45	HYDROPULPERS	16	14	18
45	JOINTERS	20	18	22
45	JORDANS	20	18	22
45	KILNS, DRY	20	18	22
45	KNOTTERS	20	18	22
45	KOLLERGANGS	25	23	27
45	LATHES	20	18	22
45	LAYBOYS	20	18	22
45	LININGS, BLOW PITS--WOOD	8	7	9
45	LININGS, DIGESTOR	7	6	8
45	LININGS, FURNACE, USUALLY EXPENSED	0	0	0
45	LOG CARRIAGES & FEEDERS	20	18	22
45	LOG CARS	15	14	16
45	LOG WAGONS, HORSE-DRAWN	5	5	6
45	LOGGING MACHINERY & EQUIPMENT	10	9	11
45	LOGLOADERS	15	14	16
45	LUMBER, LOGGING, MINOR EQUIPMENT	7	6	8
45	LUMBER (MANUFACTURING PLYWOOD, FURNITURE, ETC)	18	16	20
45	LUMBER, MILLS	18	16	20
45	LUMBER BUGGIES	10	9	11
45	LUMBER DOCKS, OPEN	12	11	13
45	LUMBER REMANUFACTURING PLANTS	20	18	22
45	MACHINE SHOP MACHINERY & EQUIPMENT	17	15	19
45	MELTERS, SULPHUR	10	9	11
45	MILL MACHINES, SHINGLE	20	18	22
45	MITERING MACHINES	20	18	22

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
45	MOLDERS	20	18	22
45	MORTISERS	20	18	22
45	NAILING MACHINES	20	18	22
45	NIGGERS & TURNERS	20	18	22
45	PANS, CAUSTICIZING	15	14	16
45	PANS, WASH	25	23	27
45	PAPER & PULP MANUFACTURING EQUIPMENT	20	18	22
45	PAPER, MANUFACTURING OF CONVERTED PRODUCTS	17	15	19
45	PAPER, PRINTING & PUBLISHING	18	16	20
45	PAPER, PULP MILLS & RELATED	25	23	27
45	PAPER MACH & EQUIP, BOOK, MAGAZINE, MIMEOGRAPH, BLOTTING	22	20	24
45	PAPER MACH & EQUIP, CARTONS & CONTAINERS, CONVERTING MILL	15	14	16
45	PAPER MACH & EQUIP, CARTONS & CONTAINERS, PAPER MILL	22	20	24
45	PAPER MACH & EQUIP, COARSE-WRAPPINGS, BOX-BOARDS, ROOFING	22	20	24
45	PAPER MACH & EQUIP, FINE-LEDGERS, WRITINGS, BONDS, TISSUES	28	25	31
45	PAPER MACH & EQUIP, PAPER BAGS, CONVERTING MILL	17	15	19
45	PAPER MACH & EQUIP, PAPER BAGS, PAPER MILL	22	20	24
45	PAPER MACHINERY & EQUIPMENT, NEWSPRINT	18	16	20
45	PAPER MACHINES, BOOK & MAGAZINE PAPERS	25	23	27
45	PAPER MACHINES, FINE PAPERS--BOND, LEDGER, TISSUE & WRITING	33	30	36
45	PAPER MACHINES, NEWSPRINT	22	20	24
45	PAPER MACHINES, SPECIALTY PAPERS, MIMEOGRAPH & BLOTTING	28	25	31
45	PAPERBOARD, CONVERTED/ PAPERBOARD & PULP	8	7	9
45	PASTING MACHINES	15	14	16
45	PITS, BLOW, BRICK OR CONCRETE	30	27	33
45	PITS, STEEL OR WOOD	20	18	22
45	PLANERS, WOODWORK	20	18	22
45	PLATERS	15	14	16
45	PLUMBING EQUIPMENT	15	14	16
45	PORTABLE SAWMILLS & EQUIPMENT	10	9	11
45	POWER SHOVELS	20	18	22
45	PRESSES	20	18	22
45	PRESSES, BARK	10	9	11
45	PRESSES, FILTER	20	18	22
45	PRESSES, HYDRAULIC	20	18	22
45	PRESSES, PRINTING	20	18	22
45	PRINTING & SLOTTING MACHINES	20	18	22
45	PULP & PAPER MANUF. EQUIPMENT	15	14	16
45	PULP MACHINERY & EQUIPMENT, GROUND WOOD	22	20	24
45	PULP MACHINERY & EQUIPMENT, RAG	28	25	31
45	PULP MACHINERY & EQUIPMENT, SODA	20	18	22
45	PULP MACHINERY & EQUIPMENT, SULPHATE OR KRAFT	17	15	19
45	PULP MACHINERY & EQUIPMENT, SULPHITE	20	18	22
45	PULP MILLS & RELATED	25	23	27
45	PULP/PAPER MACHINERY	30	27	33
45	PUMPS, ACID	4	4	4
45	PUMPS, BARK	7	6	8
45	PUMPS, CENTRIFUGAL, STOCK, WATER EFFLUENT	15	14	16
45	PUMPS, PLUNGER (STOCK, WATER EFFLUENT)	22	20	24
45	PUMPS, PRESSURE	15	14	16
45	PUMPS, VACUUM	15	14	16
45	RAILS & FITTINGS	25	23	27
45	REAMERS	20	18	22
45	RIFFLERS, CONCRETE	33	30	36
45	RIFFLERS, WOOD	20	18	22
45	ROUTERS	18	16	20
45	SANDERS	20	18	22
45	SAW FILING MACHINERY	15	14	16
45	SAW FRAMES	20	18	22
45	SAWMILL MACHINERY & EQUIPMENT	20	18	22
45	SAWMILL MACHINERY & EQUIPMENT, PERMANENT	8	7	9
45	SAWMILL MACHINERY & EQUIPMENT, TEMPORARY	5	5	6
45	SAWMILLS, PERMANENT EQUIPMENT	8	7	9
45	SAWMILLS, PORTABLE EQUIPMENT	5	5	6

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Industry #	Asset Description	Normal Useful Life-Years	Range	
			Minimum	Maximum
45	SCORING MACHINES	20	18	22
45	SCREENS, FLAT	18	16	20
45	SCREENS, ROTARY	15	14	16
45	SCREENS, SILVER	16	14	18
45	SETTING-UP FORMS, COOPERAGE	20	18	22
45	SHAPERS	20	18	22
45	SHREDDERS	15	14	16
45	SKIDDERS	10	9	11
45	SLASHERS	14	13	15
45	SLASHERS	15	14	16
45	SLITTERS	20	18	22
45	SMELTERS, SULPHATE PROCESS (SEE: FURNACES, BLAST)	0	0	0
45	SPLITTERS, WOOD	20	18	22
45	STACKERS, PULP WOOD	17	15	19
45	STEAM LOCOMOTIVES, GEARED	30	27	33
45	STITCHING MACHINES	15	14	16
45	STRETCHERS, HAND SAW	18	16	20
45	SURFACERS	15	14	16
45	TANKS, CAUSTICIZING	20	18	22
45	TANKS, LEECHING	22	20	24
45	TANKS, MIXING (WOOD)	17	15	19
45	TANKS, MIXING CLAY (WOOD)	20	18	22
45	TANKS, STORAGE OR WASHING (CONCRETE)	30	27	33
45	TANKS, STORAGE OR WASHING (WOOD)	17	15	19
45	TANKS, STORAGE, ACID	12	11	13
45	TAPERING MACHINES	20	18	22
45	TAPING MACHINES	15	14	16
45	TENONING MACHINES	20	18	22
45	THICKENERS	22	20	24
45	THRASHERS	14	13	15
45	TIMBER LOGGING MACHINERY & EQUIPMENT	10	10	12
45	TONGUE & GROOVE MACHINES (STAVES)	20	18	22
45	TOWERS, ACID	20	18	22
45	TRIMMERS	15	14	16
45	TRIMMERS, BOX	18	16	20
45	TRIMMERS, PAPER	20	18	22
45	TRUCKS, ELECTRIC (PAPER HANDLING)	14	13	15
45	TRUCKS, HAND	15	14	16
45	TRUCKS, HEAVY	10	9	11
45	TUBING MACHINES	15	14	16
45	VENEER EQUIPMENT	18	16	20
45	WASHERS (SEE: BLEACHERS)	0	0	0
45	WET MACHINES	22	20	24
45	WINDERS	20	18	22
45	WOOD PRODUCTS & FURNITURE MANUFACTURING EQUIPMENT	8	7	9
45	WOODWORKING EQUIPMENT-GENERAL	18	15	20