

Personal Property Valuation Guidelines

2018

Equipment Phone Amusement Devices Video Rental Stores
Apartment Veterinary Bakery Vending Machines Barber and
Beauty Shop Service Garages Bowling Center Restaurant
Equipment Clothing Store Radio and TV Service Concession
Equipment Phone Amusement Devices Video Rental Stores
Apartment Veterinary Bakery Vending Machines Barber and
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Introduction

The purpose of this publication is to:

- Provide county assessors, county and state appraisers, tax collectors, county boards of property tax appeals, and taxpayers with guidelines to value personal property of typical businesses; and
- Promote uniformity in the assessment of personal property according to Oregon's ad valorem tax laws [ORS 306.120(1)].

Table 1 on page 7 includes a list of typical personal property used in various businesses. This table can be used as a reference to assist the reader in finding the appropriate valuation factors found on Tables 2 and 3. Following the tables are detailed descriptions of taxable personal property found in certain businesses. These pages include the typical cost new and age/life of the item.

A special section on law libraries is located at the back.

The "typical cost new" figures are guidelines only and don't exclude the use of other schedules or valuation information when conditions warrant, provided the assessor or taxpayer has substantiating market data and documentation. The specific equipment items are not inclusive, but rather are only those items commonly found or used in the different types of businesses listed.

For **questions** concerning use of the guidelines, please contact:

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This publication is available on our website at www.oregon.gov/dor.

I. Personal property assessment

A. Taxable personal property

Taxable personal property includes machinery, equipment, furniture, etc., used previously or presently in a business, including any property not currently used, placed in storage, or held for sale.

Fixture means personal property that is attached to land or a building and that is regarded as an irremovable part of the real property, such as a fireplace built into a home. Under this definition, lights, cabinets, etc. are fixtures.

Taxable software would be software necessary for the hardware to perform, integral with the equipment.

Non taxable software would be software customized to applications, programs which can be purchased separately. For more information on taxable and exempt personal property, return filing, penalties for late filing, and appeals, taxpayers should contact their local county assessor.

B. Reporting

In order to achieve an accurate assessment of personal property, the county assessor attempts to obtain a complete listing of all items owned, leased, or rented, in the possession or under control of a business operator, being held or used. An example of in the possession or under control would be a mechanic working for a dealership, the mechanics tools could be assessed to either the dealership or the mechanic.

The taxpayer is required by law to provide this information on the annual *Confidential Personal Property Return* and must include all detail information requested.

The deadline for filing a *Confidential Personal Property Return* is March 15 of each year.

If the *Confidential Personal Property Return* is incomplete, the assessor should return the form and ask the taxpayer to furnish the data needed (ORS 308.285 and 308.290).

When the taxpayer fails to provide equipment acquisition cost data, the *Personal Property Valuation Guidelines* "typical cost new" figures are appropriate for estimating value.

Although personal property appraisers rely heavily on information reported by the taxpayer, periodic field audits to verify records and reporting compliance is appropriate.

C. Trade level concept

In Oregon, all personal property is valued at the user or consumer level. However, there are five levels of trade you should be aware of and understand.

1. Manufacturer's level

This level is acknowledged when the property is in the hands of the manufacturer and in the local manufacturer's plant.

2. Wholesale level

As property moves through the channels of trade, it increases in value by virtue of freight, overhead, and intracompany profit. These costs are added to the property regardless of ownership. When the property moves from the manufacturer's level to the wholesale level, the increments of cost must be recognized.

3. Distributor level

In some cases, this level is synonymous with the wholesale level. However, in certain cases there is a difference and, if so, must be recognized.

4. Retail level

This will include the full “laid down cost” of the inventory up to this point. The increment of cost/value here is quite substantial since the inventory has moved to the level where it will be sold to the user or consumer.

5. User or consumer level

At this level, the property has reached its final destination and now contains all associated costs. This level is representative of market value to the consumer.

D. Valuation

The guidelines are used to help achieve uniform assessment of tangible personal property. Items of equipment that depreciate at approximately the same rate are listed in groups under the appropriate age/life column on Tables 2 through 4.

Allowance for depreciation is based on the best information available to the assessor and documented supporting data must be noted for variations in value from the typical. Unique or unusual situations affecting the value of personal property such as preventative maintenance programs, equipment abuse, or equipment being “cannibalized” should be discussed with the local county assessor.

In valuing equipment, the method is the same whether the property is reported on a **cost new basis** or **secondhand cost basis**. However, when items are reported on a secondhand cost basis, the appraiser must estimate an original cost new for those items before using the valuation method. If original cost and/or manufactured year is unknown no depreciation will be applied.

Explanation of age/life years

Several items in Table 1 have multi-age/life years that appear after their names. This means there are different types of items within a general item type and those items may have different lives and depreciate at a different rate. The proper depreciation factor can be obtained by looking up the age/life of that particular item of personal property in the other tables or on the business detail pages.

1. Valuation method for equipment reported on cost new basis.

The recommended method for valuing equipment is:

- a. Locate the valuation factor for the year of acquisition from Table 2 or Table 3, *Personal Property Valuation Factors*.
- b. Multiply the reported cost new by the valuation factor. The result is the market value of the item.

Example: cost × valuation factor = market value

$$\$450 \times 0.63 = \$284 \text{ market value}$$

2. Valuation method for equipment reported on a secondhand cost basis.

When equipment costs are reported on a secondhand cost basis, the appraiser must estimate the original cost new of the item. This cost new estimate is multiplied by the valuation factor for an indication of current market value. To estimate the original cost new of secondhand equipment, these sources of information are recommended:

- Analysis of local sales transactions;
- Advertisements in local trade and news publications;
- Comparisons with other personal property returns;
- Opinions of local equipment dealers and users;
- Published price guides.

3. Process to estimate real market value

Step 1: Determine appropriate valuation factor from Table 2 or Table 3, *Personal Property Valuation Factors*.

Step 2: Determine the knowns:

- Original cost new or acquisition cost and date;
- Age;
- Valuation factor.

Step 3: Starting with the current year and counting back 10 years, calculate estimated real market value.

Example 1: Estimate real market value from original cost new.
Use 15 C year age/life column (Table 2).

Knowns: Original cost new	\$25,000
Age or estimated age	10 years
Valuation factor	0.54

$\$25,000 \times 0.54 = \$13,500$ real market value
(Original cost new \times valuation factor = real market value)

Example 2: Estimate real market value from acquisition cost.
Use 15 C year age/life column (Table 2).

Knowns: Acquisition cost	\$13,500
Age estimate	10 years
Valuation factor	0.54

$\$13,500 \div 0.54 = \$25,000$ est. original cost new
(Acquisition cost \div valuation factor = est. original cost new)

Year 10	$\$25,000 \times \text{factor of } 0.54 = \$13,500$ real market value
Year 11	$\$25,000 \times \text{factor of } 0.51 = \$12,750$ real market value
Year 12	$\$25,000 \times \text{factor of } 0.46 = \$11,500$ real market value

Example 3: Estimate real market value if age is unknown.

Determine valuation factor.

Use 15 C year age/life column (Table 2).

Knowns: Acquisition cost \$13,500

Original cost new \$25,000

$$\frac{\text{Acquisition cost}}{\text{Original cost new}} = \text{Valuation factor}$$

$$\frac{\$13,500}{\$25,000} = 0.54 \text{ Valuation factor}$$

0.54 Valuation factor is equal to 10 years old

Year 10 is $\$25,000 \times 0.54 = \$13,500$ real market value

Year 11 is $\$25,000 \times 0.51 = \$12,750$ real market value

Year 12 is $\$25,000 \times 0.46 = \$11,500$ real market value

4. **Minimum value.**

Studies show equipment maintained in operating condition eventually stabilizes at a minimum value level. This applies particularly to older serviceable equipment which continues as a functional item.

Determine minimum value by multiplying equipment's cost when new by the lowest figure listed in Table 2, *Personal Property Valuation Factors*.

Example: Determine minimum value.

Use 15 C year age/life column.

Cost new \times valuation factor = minimum value

$\$25,000 \times 0.30 = \$7,500$ minimum value

This list isn't complete.

Table 1
Index to age/life tables for taxable personal property

	Age/life		Age/life		Age/life		Age/life
Air conditioners	10	Fish processing	3 B 5 B 10 15 C	Pay phones (leased)	8	Ventilating fans	10
Aircraft equipment	5 B 10 15 C	Fitness equipment	8 10 15 C	Photographic equipment	10	Veterinary equipment	Same as medical
Amusement devices	3 A 5 B 8 10 14	Fork lift trucks	14	Pinball	3 A	Video and DVD cases	\$1.00
Appliances—free standing	10	Foster home furniture	3 B 5 B 10 15 C	Pool tables	8	Video and DVD games	3 B
Art work	100%	and supplies		Popcorn machines	10	Noncommercial video	
ATM machines portable	5 B	Freezers	12	Printing equipment	5 C 10	recording equipment	3 B
Auto diagnostic electric	5 B	Frozen food cabinets	12	Radio and TV broadcast	10	Walk-in coolers	12
Auto repair	15 C	Golf carts	10	Radio and TV repair equipment	5 B	Warehouse equipment	15 C
Backbars	15 C	Golf course equipment	10	Recording studio equipment	5 B	Washers	10
Bakery equipment	10	Handpieces (dental)	5 B	Rental equipment	indiv. item	Winery equipment	4 10 15 C 18 22 27
Barber shop equipment	10	Heavy equipment	14 15 C	Restaurant equipment	10 12 15 C	Woodworking equipment	15 C
Battery chargers	15 C	High-tech medical diagnostic	5 B	Retail store fixtures	10	Workbenches	15 C
Beauty shop equipment	10	High-tech medical electronic	7	Road construction equipment	14	X-ray equipment	15 C
Bowling equipment	12	Hospital equipment	5 B 10 15 C	Safe deposit boxes	15 C		
Bowling pins	3	Hotel/motel equipment	10	Safes	15 C		
Bulk plant equipment	15 C	Ice cream machines	10	Satellite dish relays	10		
Butcher shop equipment	10	Ice making machines	10	Saw mills—portable	22		
Cabinet shop equipment	15 C	Juke boxes	5 B	Scanners	5 B		
Calculators	5 C	Landscaping equipment	3 B 5 B 10 15 C	Scientific equipment	3 B 5 B 10 15 C		
Cameras (digital)	5 A	Laser equipment	5 B 10 15 C	Service station	15 C		
Cameras (non-digital)	10	Lathes	15 C	Sewing/apparel equipment	15 C		
Car wash equipment	15 C	Libraries	Special	Shake mills—portable	15 C		
Cash register	5 B	Linens	50%	Sheet metal fabrication	15 C		
Chain saws	3 B	Log bunks	50%	Shelving	10 15 C		
Chairs	15 C	Logging equipment	15 A	Shingle mills—portable	15 C		
Child care furniture	10	Machine shop equipment	15 C	Shoe rental	3 B		
Coin-op laundry equipment	10	Mainframes/servers	7	Signs	15 C		
Computers	5 A 7	Manufacturing equipment—general	15 C	Small hand tools (mechanics)	15 C		
Concession equipment	10	Meat processing equipment	10	Small hand tools (medical)	5 B		
Construction tools	3 B 5 B 10 15 C	Medical diagnostic equipment	15 C	Soft drink equipment	10 15 C		
Copiers	5 A 5 C	Medical lab equipment	10	Steam cleaning equipment	15 C		
Costume/tuxedo/bowling shoes rentals	3 B	Medical office equipment	15 C	Survey equipment	5 B 10		
Data processing equipment	7	Mining equipment	15 C	Tanning equipment	5 B 10		
Decor	15 C	Mobile radio/phones	5 B	Tavern equipment	10 15 C		
Dental equipment	5 B 10 15 C	Mobile yard equipment	15 C	Telephone systems	5 B		
Desks	15 C	Modular offices	15 C	Testing equipment	15 C		
Dictation equipment	10	Molds (Table 3)	3 10	Theatre/projection	15 C		
Dies (Table 3)	3 10	Movie production equipment	10	Tire recapping equipment	15 C		
Dry cleaning equipment	15 C	Motel furniture fixtures	10	Tool boxes	15 C		
Dryers	10	Musical instrument rentals	10	Tractors	14		
Dumpsters	10 15 C	Newspaper equipment	10	TV sets	10		
Electronic mfg. equipment	3 B 5 B 10 15 C	Nursing home equipment	10	Typewriters	10		
Fiberglass/boat molds		Office fixtures	15 C	Unlicensed vehicles	15 C		
(Table 3)	3 10	Office furniture	15 C	Utility trailers—unlicensed	15 C		
Filing cabinets	15 C	Office machines	10	VCRs	3 B		
Fingerprint scanners	5 B	Pallet jacks	15 C	Vending carts	10		
		Pallets/bins/crates	50%	Vending machines	15 B		

Fixed load and mobile equipment
(10, 14, 15 A, 15 C)

Air compressors/drills
Asphalt plants/spreaders
Backhoe/loaders
Bituminous mixer/plant/spreaders
Caryalls
Cement spreaders
Concrete mixers
Crusher/crushing plant
Crawler cranes/tractors
Ditchers/diggers
Earthmoving scrapers
Electric generating equipment
Excavators
Fork lifts/front end loader/bucket loader
Log loaders
Mobile kitchens/carts
Motor graders/leveling graders
Paving equipment
Portable storage bins/tanks
Portable shop
Power hoists/shovels
Roadrollers/sheepsfoot rollers
Sand classifiers and drags
Sawmill portables
Scarifiers and rollers
Scrap metal balers
Scrubber screens and plant feeders
Welder
Wiring equipment

Table 2
Personal property valuation factors

Year acquired	3 A years	3 B years	4 A years	5 A years	5 B years	5 C years	7 years	8 years
2017	0.70	0.65	0.49	0.58	0.75	0.75	0.76	0.83
2016	0.20	0.45	0.33	0.32	0.60	0.50	0.60	0.73
2015	0.15	0.30	0.13	0.19	0.47	0.35	0.43	0.63
2014			0.07	0.10	0.39	0.30	0.32	0.56
2013				0.07	0.30	0.25	0.23	0.49
2012							0.14	0.42
2011							0.10	0.37
2010 and older								0.30
	Flipper games Video pinball DVDs and BluRay discs	Barber & beauty hand tools BluRay player Bowling pins Cell phones Camcorders Chain saw Costumes/ tuxedo/shoe rentals Dry ice boxes DVD recorder/ player Paggers Video game consoles: Game Cube, Nintendo, Playstation, PSP system, Wii, Xbox	Oak wine barrels Christmas decorations— interior decor	CAD/CAM equipment Digital cable box converters Digital cameras Digital copiers Digital kiosks Microchip manufacturing Palm pilots—PDAs Personal computers and peripherals Robotics Word processors	ATM portable machines Auto diagnostics—electric Blood pressure gauge Cash and coin dispensing machine Cash register Christmas decorations—exterior Coin master machines Coinstar machines Currency and coin counters (banks and credit unions) Diagnostic scanners Digitizer Electronic cash registers Electronic test equipment Engine analyzer FAX machine Fingerprint scanner Flower display stands GPS system Hand-held scanners High tech medical diagnostic Juke box Lab equipment Medical-dental-veterinary hand tools Mobile phone/radio Phone equipment Phone system Point of sale systems Radio & TV repair equipment Scanners Tanning equipment (excl. beds and spray tanning booths) Testing equipment Timing light Ultrasonic medical equipment	A/V equipment Analog copiers Calculators Clean rooms Cutting board Digital printing press	Anesthesia machine Bar stools Blender Broiler—gas Central processing units Chairs Data processing equip. Heart monitor High tech medical/vet electronic equipment Lottery video terminals, Mainframes, servers, and peripherals Microscope	Cardiovascular/ computerized conditioning fitness equipment Grocery equipment Pay phone Pool tables Shopping carts (all) Time clocks

Example:

Juke box purchased in 2017 (see 5B)

Cost new \$10,000

Valuation factor 0.75 (5 B schedule)

Cost × valuation factor = depreciated value

 $\$10,000 \times 0.075 = \$7,500$

Note: Assets available for use, regardless of age,
won't be less than the lowest factor shown.

Table 2 (continued)
Personal property valuation factors

Year acquired	10 years						12 years
2017	0.83						0.85
2016	0.76						0.80
2015	0.66						0.74
2014	0.59						0.68
2013	0.52						0.61
2012	0.45						0.56
2011	0.39						0.51
2010	0.37						0.50
2009	0.33						0.44
2008	0.30						0.39
2007							0.34
2006 and older							0.30
	Acoustic gun	CCTV	Drywall lift	Magnet—standard hand	Power snake	Space heaters	Book binders
	Actuated powder fastener	Centrifuge	DVD kiosks	Measuring wheel	Pressure washer	Spray tanning booths	Bowling alley equipment
	Adding machine	Checkstands	Electric drill	Meat processing equipment	Printing presses	Stereo (includes CD players)	and furnishings
	Air compressors—small	Child care furniture	Electric eel	Medical lab equipment	Pruner—power-gas	Stereo/sound equipment	Drill pipe (well drilling)
	(port.)	Chippers—small	Electronic transit level	Medical rehab. equipment	Pumps	Storage cabinets	Envelope stuffers
	Air conditioner	Chocolate coater system	Fan—floor or portable	Medical surgical equipment	Race cars	Swimming pool lifts	Refrigerators
	Air impact tools:	Circular saw	Finish sander—orbital	Metal detector	Radio	System furniture	Refrigerated cases
	Air boards, chisel, drills,	Clay digger—air	Fire extinguishers	Mitre saw	Radio/TV broadcast	Tanning equipment—bed	Freezers
	nailers, pavement breaker,	Clock	Fitness equipment	Mortar mixer	equipment	and booth	Frozen food cases
	ratchets, staplers	Clothing store furnishings	Floor polisher	Movie production	Recycle bins	Televisions	Stitchers
	Amusement rides—	Coffee maker	Floor spade—air	equipment	Rental furniture	Tile saw	Tattoo machine (gun)
	portable	Coin-op laundry equipment	Fryer	Musical rental equipment	Restaurant equipment	Tile stripper—electric	Walk-in cooler
	Apartment, motel, and hotel	Come-a-long	Garbage compactor	Oiler with pan	Retail store fixtures	Time clock	Walk-in freezers
	Arch spreader	Concession equipment	Garbage dumpster/roll carts	Optical equipment	Rock drill—air	Tine tiller—front	Wine chiller
	Arrow board—solar	Concrete blades, bucket,	Gear puller	Ozone machine	Roller—double drum ride	Torch set cart	Wine cooler
	powered	finisher, mixer	Golf course equipment	Paint sprayer—airless	on	Transmission jack—small	
	ATVs/quads	Condensing units	Gondolas	Paper bailer	Rotary hammer	Trash containers	
	Backfill tamper—air	Construction heater	Grinder	Patient lift	Router—shop	Trenchers—all	
	Bakery equipment	Cooking utensils	Grocery store shelving	Photographic equipment	Sander belt	Troller	
	Barber and beauty	Core drill machine	Hand drills and saws	Picnic tables	Satellite dish	TV/radio broadcast	
	equipment	Core vacuum pump	Heat gun	Pipe cutter	Sawzall	Typewriters	
	BBQ grill/broiler propane	Cotton candy machine	Hole hog	Pipe threader powered	Scaller needle—air small	Vending carts	
	Blower—back pack	Cubicles, system furniture	Ice cream machine	Plastic pallets	Screw gun—auto feed	Vent fans	
	Breaker—gasoline	Cut-off saw	Ice machine	Plotters	Screwdriver—electric	Veterinary lab equipment	
	Broiler	Data processing furniture	Ice maker	Polisher—car	Self leveling laser	Veterinary surgical	
	Bus cart	Debris dumpster—1 yard	Intercom system	Polisher/sander	Sewing machines	equipment	
	Butcher shop equipment	Dehumidifiers	Jig saw	Popcorn machine	Shelving	Vib plate MD narrow	
	Cameras (non-digital)	Demo hammers	Kiosks	Portaband saw	Shipping container	Wallpaper steamer	
	Can opener counter	Diamond core Bit	Landscape and lawn	Porta potties	Small garbage dumpsters	Washer and dryer	
	Can/bottle crusher	Dictation equipment	maintenance equipment:	Portable engine stand	and residential plastic roll	Water ram	
	Car charging stations	Display cases	Aerator, blower, trimmer,	Portable lights—small	containers	Wet/dry vacuum	
	Carpentry hand tools	Display racks	edger, mower, thatcher,	Post/Fence driver—air	Small hand tools		
	Carpet blower dryer	Drapes	tiller, overseeder	Power distribution panel	Sod cutter		
	Carpet cleaner	Dryer	Level-builders	Power planer—hand held	Soda fountain dispenser		

Table 2 (continued)
Personal property valuation factors

Year acquired	14 years	15 A years	15 B years	15 C years				
2017	0.70	0.65	0.83	0.88				
2016	0.67	0.63	0.73	0.83				
2015	0.63	0.58	0.66	0.79				
2014	0.59	0.52	0.59	0.74				
2013	0.54	0.46	0.52	0.71				
2012	0.47	0.42	0.45	0.66				
2011	0.42	0.38	0.39	0.63				
2010	0.38	0.34	0.37	0.60				
2009	0.34	0.31	0.35	0.57				
2008	0.31	0.28	0.30	0.54				
2007	0.28	0.25	0.30	0.51				
2006	0.25	0.23	0.25	0.46				
2005	0.20	0.21	0.20	0.41				
2004	0.18	0.20	0.20	0.37				
2003 and older		0.18	0.15	0.30				
	Air compressor-large (stationary) Auger Backhoe Buggy 16 cu ft power Bush hog tractor Commercial mower Compaction equipment Crawler loader Crawler tractor Dozers Excavators Farm tractors (nonfarming) Fork lift Forklift work basket Hydraulic excavator Landscape tractor Light tower-towable	Machine skate Man lift Mini excavator Mobile equipment Motor grader Paver Rebar shear Riding lawn mower Rivet buster Scissor lifts Scraper Sweeper and boom Tiller tractor Tractor loader Traffic control-arrow board Wheel loader Wheel tractor	Delimber Dozer low ground press Dozer standard track Feller buncher Forward Ladder Log loader Log stacker Logging equipment Pusharounds Rod runner Roller-single drum Skid steer loader Skidder Skidder steer auger Skidder steer planer attachment Slash buster Tree harvester Yarder (not exempt)	Vending machines	3D projection system Alarm systems Amusement rides—stationary Aquarium Arc welder Auto repair equipment Backbars Battery chargers Battery testers Bearing packer Bench grinder Boats—fiberglass (unlicensed) Bowling lanes Brake bleeder Bulk plant equipment Cabinet shop equipment Carbonic tanks Car Wash equipment Cargo container (converted) Chain hoist Chippers—large CO ₂ Tanks—beverage Compactor/bailer Concrete vibrator Decor Distributor machine Drill press Dry cleaning equipment Dumpsters—metal Electric welder Exam. room cabinets Exam. table Filing cabinet	Fire extinguisher Fireprotectionequipment Floor jack Free weights Gas cylinders Gas welder Gear oil dispenser Generator "H" Frame hyd. press Hand trucks Hardwood edger Hardwood sander Headlight aimer Hydraulic jack Instrument table Jack—wall Lathes Log splitter Lube equipment Machine shop equipment Major medical equipment Manhold shield Medical diagnostic Medical office Meterological equipment Micrometers and gauges Mining equipment Mobile floor crane Movie theatre equipment Non-rental pianos Office furniture and equipment (excludes cubicles, system furniture) Office trailer	Oil drain receiver Painting equipment Pallet jacks Pallet truck Parts washer tank Pinspotter machine PODS Portable lights—large Porta-power tools Power sweeper Propane tank < 25 gallon RamC11 Recycle dumpsters Roll-off dumpst Roust a bout Safes Scaffold Scales Service garage tools Shake mill portable Sheet metal Fab. Shelving Shingle mill portable Signs Sodar units Spark plug cleaner Steam cleaner Sterilizer Stump grinder Suction pump Surgical light Surgical table Tents/tee-pees Tire equipment Tool box Tool chest and carts	Tool storage bin Transmission jack—large Trench box Unlicensed vehicles Utility trailer (unlicensed) Vacuum—industrial Vacuum pump Veterinary office Warehouse equipment Welder-wire feed Wheel balancer Winch Woodworking equipment Workbench Yurts X-ray equipment

Table 2 (continued)
Personal property valuation factors

Year acquired	PS: Mobile process support 18 years	PE: Mobile processing equipment 22 years	PV: Freestanding process vessels 27 years
2017	0.95	0.96	0.97
2016	0.93	0.95	0.96
2015	0.91	0.94	0.95
2014	0.88	0.93	0.94
2013	0.83	0.90	0.93
2012	0.77	0.87	0.92
2011	0.72	0.84	0.91
2010	0.66	0.80	0.89
2009	0.59	0.76	0.86
2008	0.53	0.72	0.84
2007	0.47	0.67	0.81
2006	0.41	0.63	0.79
2005	0.35	0.58	0.76
2004	0.31	0.53	0.73
2003	0.28	0.49	0.70
2002	0.27	0.44	0.66
2001	0.26	0.40	0.63
2000	0.25	0.36	0.58
1999		0.33	0.52
1998		0.32	0.47
1997		0.31	0.44
1996		0.30	0.42
1995			0.41
1994			0.40
1993			0.39
1992			0.38
1991 and older			0.37
	Box printers Conveyors Dewatering units Dumpers Filtering equipment Heat treat equipment Hoists Hoppers <div style="border: 1px solid black; padding: 5px;"> Mobile process support equipment is used in transfer and conveyance of product, and in packaging and labeling/identifying, but not engaged in any transformative processing of materials designed for sale. </div>	Industrial washers (C.O.P., barrel, vat bin, tank, belt, etc.) Labelers (non-digital) Packaging equipment Sifters/screeners Size graders Stainless steel pumps <div style="border: 1px solid black; padding: 5px;"> Mobile process equipment in general terms would include any movable machinery that is used in the industrial or large-scale commercial processing or manufacturing of a product. </div>	Barkers Boring machines Commercial/industrial cookers Distillers Extractors Industrial blending equipment Industrial mixers Pasteurizers Portable fillers Portable sawmills Precision laser/plasma cutters Presses Product cooling/ freezing equipment Stainless steel food dicers Stuffers/extruders Acetylene tanks Any vessel used for product aging or curing Barrels (SS) Fermentors Large volume metal totes and bins Propane tanks > 25 gallon Valves (SS) Vats (SS) <div style="border: 1px solid black; padding: 5px;"> Freestanding process vessels are any storage, containment, or holding vessel which isn't connected to other vessels or devices by means of permanent power supply, piping, or integration into a process system or storage array, and are designed with mobility in mind. Typical installation would include quick connects for flexible hosing, wheels, or forklift slats, and the ability to function without the need for supporting structures, foundations, or special engineering. </div>

Table 3

Molds, patterns, jigs, dies, fixtures, forms, and tooling

Valuation factors

	Molds long life	Molds short life
Depreciation code	ML	MS
Age/life of asset	10 years	3 years
Year of Mfg.		
2017	0.77	0.65
2016	0.60	0.25
2015	0.46	0.15
2014	0.36	0.00
2013	0.28	0.00
2012	0.22	0.00
2011	0.17	0.00
2010	0.13	0.00
2009	0.10	0.00
2008	0.00	0.00

Molds, long life, includes molds, patterns, jigs, dies, fixtures, forms, and tooling that are physically designed for a long service life and the parts produced have long product lives.

Examples include: molds for plant pots used by nurseries and patterns used to cast replaceable wearing parts on mining equipment.

Molds, short life, includes molds, patterns, jigs, dies, fixtures, forms, and tooling that have short product lives.

Examples include: an injection mold for plastic parts of a high-tech device or a mold used in heavy production that wears out relatively quickly.

Table 4
High-tech medical valuation

High-tech medical diagnostic 5 B years	High-tech electronic medical 7 years	Medical diagnostic 15 C years
Cardiac ultrasonic scanners Cat (comp tomography) scanners Diagnostic ultrasounds General ultrasonic scanners MRI (magnetic) scanners Nuclear medicine cameras Ob/gyn ultrasonic scanners Pet scanners (positron) emission All portable units of same	Patient service related, such as Monitors of all kinds Anesthesia monitors Apnea monitors Blood pressure monitors Chart recorders Defibs Detox analyzers Dopplers ECG, EKG machines EEG monitors External pace makers Heart rate devices Neurological monitors Oximeters Oxygen analyzers Spirometers Systolic monitors Temperature monitors	Angiographic x-ray units Chest x-ray units Dental x-ray units Fluorographic x-ray units Mammographic x-ray units Medical laser units Portable x-ray units Radiographic x-ray units Special procedure x-ray units All portable units of same

II. Valuation guidelines for typical businesses and equipment

Amusement

Item	Typical cost new	Age/life table
Air hockey tables	\$3,999	5 B
Basketball games		
Single player	4,225	3 A
Two player	4,465	3 A
Three+ player	8,392	3 A
Billiard/pool tables (complete*) and accessories		
6 foot	3,187	8
6.5 foot	3,185	8
7 foot	3,195	8
8 foot	3,325	8
9 foot	4,205	8
Bumper pool	2,048	8
Extra set of cue balls (replacement cost)	85	8
Extra cue stick (replacement cost)	19	8
Extra set of all accessories (replacement cost)	325	8
Pool table light	200	10
Boxing machine	3,175–4,875	5 B
Coin or token machines		
Basic (only dispenses change and tokens)—small	1,099	14
Basic (only dispenses change and tokens)—stand up	2,999	14
Credit card system retro-fill (add on)	1,699	14
Multifunction—breaks bills to smaller bills and coins	5,299–7,899	14
Countertop touch machine	3,695	3 A
Dartboard—electronic	2,870–3,870	5 B
Electric crane machines		
32" wide	3,295	3 A
60" wide	7,495	3 A
Foosball table	1,395	5 B
Jukebox	6,475–8,675	5 B
Jukebox—dinner-style, countertop	1,375–1,475	5 B
Jump houses—inflatable/obstacle courses		
Combos (jump and slides, etc.)	2,995–3,795	3 B
Interactive sports	1,195–9,950	3 B
Jump castles	1,495–3,295	3 B
Obstacle courses	3,295–12,995	3 B
Slides	2,195–14,995	3 B
Toddlers–juniors	995–5,595	3 B
Kiddie rides	3,295	3 A
Photo booths		
Small	6,975	8
Large (sit down)	7,475–19,995	8
Pinball machine	4,775–7,675	3 A

Amusement (cont.)

Item	Typical cost new	Age/life table
Ping pong table	\$1,175	5 B
Redemption machines	3,595–13,995	3 A
Shuffle board 9–22 foot lengths	4,645–5,845	
Video—“sit-down” type, deluxe	14,995–17,995	3 A
Video and dance games—“sit-down” type, smaller	9,875	3 A
Virtual bowling and shuffleboard	3,925	3 A

* Complete includes freight and set-up, set of balls, rack, 4-cue sticks, wall mount cue stick rack, crutch cue, and table dust cover.

Apartment, hotel, and motel

Apartment, hotel, and motel

Item	Typical cost new			Age/life table
	Fair	Average	Good	
Armoire	\$357.00	\$514.50	\$1,038.45	10
Beds (includes mattress, box spring, and frame)				
Twin	430.00	557.00	747.00	10
Double	483.00	703.00	885.00	10
Queen	466.00	724.00	983.00	10
King	713.00	909.00	1,197.00	10
Bath				
Face cloth (each)	0.24	1.09	2.62	50%
Floor mat (each)	1.36	4.92	8.31	50%
Hand towel (each)	0.87	2.56	6.39	50%
Shower curtain 3' x 6'	6.81	8.65	13.64	50%
Shower curtain 6' x 6'	5.76	11.28	19.94	50%
Towels (each)	2.89	5.69	11.99	50%
Bed makings (per type)				
Sheets (flat, fitted, and pillow cover)				
Twin	14.96	19.84	34.25	50%
Full	17.23	21.83	41.60	50%
Queen	20.30	24.67	44.31	50%
King	24.41	28.74	49.04	50%
Spread				
Twin	28.34	61.94	99.74	50%
Full	30.44	72.44	109.19	50%
Queen	31.49	85.04	117.59	50%
King	41.99	98.69	141.74	50%
Pillows				
Standard	5.54	7.34	11.54	50%
Queen	7.12	8.39	13.64	50%
King	8.06	10.49	16.79	50%
Blender	20.00	40.00	80.00	10
Chest—3 drawer	231.00	378.00	494.00	10
Clock radio (good = with iPod)	9.00	47.00	126.00	10
Coffee maker	23.00	36.00	81.00	10
Cocktail table	110.00	170.00	265.00	10
Credenza—4 drawer	278.00	415.00	499.00	10
Crib	89.00	149.00	200.00	10
Desk	179.00	267.00	441.00	15 C
Desk chair	126.00	142.00	200.00	15 C
Dinette set—table and 4 chairs	280.00	565.00	715.00	10

Apartment, hotel, and motel (cont.)

Apartment, hotel, and motel

Item	Typical cost new			Age/life table
	Fair	Average	Good	
Dishware (if kitchen/kitchenette)	\$30.00	\$60.00	\$120.00	5 C
Drapes—per window (92" high x 96" long)	83.00	210.00	356.00	10
Dresser—4 or 6 drawer	509.00	646.00	788.00	10
DVD player	70.00	80.00	115.00	3 B
Game table (30")	167.00	189.00	398.00	10
Hair dryer	17.00	29.00	53.00	3 B
Headboard—twin/double	79.00	173.00	315.00	10
Headboard—queen	95.00	189.00	336.00	10
Headboard—king	110.00	226.00	347.00	10
Ice machine	1,638.00	4,778.00	5,513.00	10
Iron	25.00	32.00	50.00	10
Ironing board	19.00	27.00	42.00	10
Iron/ironing board combo	72.00	77.00	98.00	10
Lamps				
Floor	50.00	75.00	120.00	10
Table	15.00	25.00	50.00	10
Wall hanging single	49.00	56.00	70.00	10
Wall hanging double	79.00	89.00	97.00	10
Lounge chair	284.00	381.00	457.00	10
Love seat	399.00	504.00	641.00	10
Luggage cart	263.00	819.00	3,434.00	10
Luggage rack—folding	30.00	68.00	102.00	10
Maid's cart (housekeeping)	324.00	662.00	1,239.00	10
Microwave	80.00	130.00	200.00	10
Mirror	74.00	121.00	246.00	10
Nightstand	126.00	197.00	293.00	10
Pictures (each)	32.00	34.00	97.00	10
Portable beds—mobile	369.00	650.00	900.00	10
Portable beds—rollaway	180.00	220.00	350.00	10
Pots and pans for cooking	60.00	120.00	200.00	5 C
Recliner		335.00	505.00	10
Refrigerator (mini)	120.00	300.00	500.00	10
Sleeper sofa—queen	441.00	546.00	746.00	10
Telephone—with 5 guest keys	27.00	40.00	69.00	10

Apartment, hotel, and motel (cont.)

Apartment, hotel, and motel

Item	Typical cost new			Age/life table
	Fair	Average	Good	
Toaster	\$25.00	\$45.00	\$80.00	5 C
TV				
LCD 22"	289.00	336.00	703.00	10
LCD 26"	399.00	483.00	808.00	10
LCD 32"	472.00	682.00	1,018.00	10
LCD 36" /37"	735.00	984.00	1,092.00	10
LCD 40"	735.00	871.00	1,092.00	10
LCD 42"	745.00	1,186.00	1,943.00	10
TV wall mount	315.00	367.00	378.00	10
Utensils (cooking and eating)	30.00	60.00	120.00	5 C
Washer and dryer (in-room units—not commercial)				
Regular (per pair)		1,130.00		10
Side/side coin-op (per pair)	1,386.00	1,675.00	2,216.00	10
Stackable coin-op (per pair)		1,130.00	1,300.00	10
Washer and dryer (commercial—not in-room units)				
Side/side coin-op (per pair)	9,471.00	14,014.00	22,186.00	10
Stackable coin-op (per pair)		1,260.00	2,310.00	10
Average towels and bedding per unit				
Twin (one bed)—twin bedding, spread, 2 pillows, 2 towels, 1 hand, 1 face, 1 mat, shower curtain				
Full (one bed)—full bedding, spread, 2 pillows, 4 towels, 2 hand, 2 face, 1 mat, shower curtain				
Queen—queen bedding, spread, 3–4 pillows, 4 towels, 2 hand, 2 face, 1 mat, shower curtain				
King—king bedding, spread, 4 pillows, 4 towels, 2 hand, 2 face, 2 mats, shower curtain				

Apartment, hotel, and motel (cont.)

Hotel and motel

(Typical unit costs include these items.)

Single rooms

Fair quality

Desk chair
Double bed
Drapes
Dresser/desk
Frame
Game table
Headboard
Lounge chairs (2)
Luggage rack—metal
Mirror
Pictures (3)
Spread
Table lamps (3)
Towels and bedding
TV 19-inch

Average quality

Desk chair
Drapes
Dresser/desk
Frame
Game table
Headboard
Lounge chairs (2)
Luggage rack—metal
Mirror
Pictures (2)
Queen bed
Spread
Table lamps (3)
Towels and bedding
TV 27-inch

Good quality

Clock radio
Coffee maker
Desk chair
Dresser/desk
Drapes
Floor lamp
Frame
Game table
Hair dryer
Headboard
Iron
Ironing board
Lounge chairs (2)
Low chest
Luggage rack—wood
Mirror
Pictures (3)
Queen bed
Spread
Table lamps (3)
Towels and bedding
TV 32-inch with remote

Double rooms

Fair quality

Desk chair
Double beds (2)
Drapes
Dresser/desk
Frames (2)
Headboards (2)
Luggage rack—metal
Mirror
Pictures (2)
Spreads (2)
Table lamps (2)
Towels and bedding (2)
Tub chairs (2)
TV 19-inch

Average quality

Desk chair
Drapes
Dresser/desk
Frames (2)
Game table
Headboards (2)
Luggage rack—metal
Mirror
Nightstand (1)
Pictures (2)
Queen beds (2)
Spreads (2)
Table lamps (2)
Towels and bedding (2)
Tub chair (2)
TV 27-inch

Good quality

Clock radio
Coffee maker
Desk chair
Drapes
Dresser/desk
Floor lamp
Frames (2)
Game table
Hair dryer
Headboards (2)
Iron
Ironing board
Lounge chairs (2)
Low chest
Luggage rack—wood
Mirror
Pictures (3)
Queen beds (2)
Spreads (2)
Table lamps (2)
Towels and bedding (2)
TV 32-inch with remote

Bakery

Item	Typical cost new	Age/life table
Bagels		
Bagel divider/former	\$10,150–20,600	10
Display case—baskets or pans		
6-basket/pan capacity	1,400–1,600	10
12-basket/pan capacity	2,150–2,800	10
18-basket/pan capacity	3,400–4,250	10
Display case—countertop (acrylic)	90–260	5 B
Display case—large bagel and pastry	7,250–8,570	10
Baskets	32–54	10
Metal trays	10–20	10
Display rack—floor	710	10
Kettle (electric-gas)—regular		
10–45 gallon	4,500–8,500	10
46+ gallon	13,000–24,500	10
Kettle (electric-gas)—steam, 80–150 gallon	12,500–17,700	10
Single bagel divider machine	7,500–13,500	10
Baker label printer	1,500	10
Bread		
Bread/bun racks		
Enclosed racks—20 shelves	1,250	10
Enclosed racks—32 shelves	1,350	10
Enclosed racks—40 shelves	1,600–1,700	10
Open racks—10–20-pan	250–950	10
Open racks—30-pan	460–775	10
Open racks—40-pan	470–820	10
Open racks—60-pan	930–1,150	10
Bread slicer		
Countertop without bagger	1,550–4,350	10
Freestanding with bagger	4,500–6,600	10
Bun divider/rounder	7,950–14,700	10
Bun/bagel slicer	1,450–1,700	10
Cart—cake box	920	10
Case, bakery		
Nonrefrigerated		
28"–32" wide	2,350–3,800	10
Approximately 36" wide	2,900–4,700	10
Approximately 48" wide	2,450–4,850	10
Approximately 77" wide	4,630–5,560	10

Bakery (cont.)

Item	Typical cost new	Age/life table
Refrigerated		
Approximately 36" wide	\$4,570–7,770	12
Approximately 48" wide	5,050–9,899	12
Approximately 77" wide	7,780–10,315	12
Tall, self-serve—approximately 30" wide	2,600–3,600	12
Tall, self-serve—approximately 48" wide	3,900–5,000	12
Cookie display	315–950	10
Cookie machine	10,500–40,000	10
Kook-e-King model	3,450–8,450	10
Dishwasher		
Door-type—standing	3,750–13,000	10
Under counter	3,300–5,500	10
Depositer—cookie and confectionery	46,900	10
Donut		
Cutter with plain plunger and cylinder	1,850	10
Depositor	1,600–4,000	10
Fryer—smaller units 17" x 25" to 24" x 34"		
Electric	3,780–5,100	10
Gas	4,420–5,800	10
Fryer—larger units	27,000–33,000	10
Fryer—mid-sized units	5,300–13,000	10
Glazer—hand or roll	1,200–2,500	10
Glazer and processing system, large	11,000–20,000	10
Icing bowl warmers	1,500–1,800	10
Icing finisher	5,000	10
Dough divider	6,800–7,400	10
Dough sheeter	3,100–10,500	10
Hopper—hard mix	12,900	10
Hopper—soft mix	6,500	10
Mixers, bakery		
5–6 quart	585	10
7–8 quart	1,000	10
10–20 quart	950–4,600	10
30–40 quart	3,000–7,500	10
60 quart	6,000–11,500	10
80 quart	9,000–28,000	10
Molding machine, french bread	4,750–6,600	10
Ovens/stoves		
Convection		
2-pan electric	1,600	10
4-pan electric/gas	2,550–4,800	10
6-pan electric	3,500–8,000	10

Bakery (cont.)

Item	Typical cost new	Age/life table
10-pan	\$10,400–15,000	10
Base cabinet for 10-pan	1,680	10
Stand for ovens above 2–6 pan	750	10
Rack (whole rack fits into oven)		
Double rack	18,000	10
Double rack—pass-through	41,000	10
Single rack	15,000	10
Deck		
1 deck (2–3 pans)	6,370–13,900	10
2 decks (4–6 pans)	10,650–21,600	10
3 decks (6–9 pans)	15,050–29,300	10
4 decks (8–12 pans)	19,225–37,050	10
Pastry-filling injector	1,550	10
Pie presses	5,700–8,000	10
Projector, designer	460	10
Proofers/retarders		
2-door pass-through proofer	15,400–20,900	10
2-door proofer	5,950–13,550	10
2-door retarder proofer	11,250–18,700	10
Proofer holding cabinet, 8–17 pan capacity	2,050–4,000	10
Single-door proofer	3,700–10,700	10
Single-door retarder proofer	9,920–15,300	10
Walk-in proofer	5,740–17,800	10
Racks		
Camshelving—metal, including 4 vented shelves	295–440	15 C
Camshelving—polypropylene including 4 vented shelves	272–465	15 C
Dunnage rack	80–125	15 C
Mobile camshelving—metal	385–460	15 C
Pot rack	325	10
Wire shelving—All purpose epoxy wire shelving		
Complete sets = 4 posts and 4 shelves		
30" long x 18"–24" deep	100–140	15 C
36" long x 18"–24" deep	100–250	15 C
42" long x 18"–24" deep	110–210	15 C
48" long x 18"–24" deep	120–250	15 C
60" long x 18"–24" deep	140–285	15 C
72" long x 18"–24" deep	170–320	15 C
Scale—baker's 16 lb.	475	10

Bakery (cont.)

Item	Typical cost new	Age/life table
Scale—label printing	\$1,200	10
Sinks		
One tub	250–365	10
Two tub	390–580	10
Three tub	480–760	10
Tables		
Budget equipment stands (24" x 24" and 24" x 30")— galvanized and stainless	290–430	10
Depanning—stainless	970–1,550	10
Stainless steel with undershelf	460–970	10
Wood top/galvanized undershelf	830–1,350	10
Wood top/stainless legs	775–1,825	10
Tortilla press	3,200–9,908	10
Tortilla system	11,600–23,000	10
Walk-in cooler 8' x 10'	3,500–4,200	12
Walk-in freezer 8' x 10'	4,350	12

Barber shop

Item	Typical cost new	Average cost	Age/life table
Combined cost per chair / station		\$2,030	10
Per item cost			
Back bar—wet	\$1,456.00–6,468.00	3,962	15 C
Barber chair	469.99–899.99	685	10
Blow dryers	16.99–109.99	60	3 B
Brushes	0.99–9.57	5	3 B
Cape	4.95–39.95	7	3 B
Chair—all purpose	389.00–1,100.00	500	10
Chair/dryer combination	544.00–1,439.00	992	10
Combs	0.99–7.99	4	3 B
Disinfectant/sanitization jar	16.99–24.99	20	3 B
Disinfectant/sanitization machine	275.00–1,204.00	740	10
Dryers—free standing	199.00–1,195.00	697	10
Electric clippers	44.99–129.99	87	3 B
Hair shears/scissors	45.99–99.99	73	3 B
Hair trimmers	7.79–89.99	49	3 B
Hot lather machine	245.00	245	3 B
Mats	32.00–200.00	130	3 B
Shampoo bowl	169.00	169	10
Shampoo chair	199.00–700.00	300	10
Shoe polish stand with chair	2,624.00	2,624	10
Straight razors	4.49–44.99	25	3 B
Towels	17.99–21.99	15	3 B
Towel warmer/cabinets	151.00–528.00	340	10
Tweezers	10.99–16.99	14	3 B
Vacuum cleaner	79.00–499.00	289	15 C

Beauty shop

Item	Typical cost new	Average cost	Age/life table
Combined cost per chair / station		\$3,000	10
Per item cost			
Backwash unit (for shampooing)—no chairs (wet station)	\$789.00–3,825.00	2,073	10
Chair—all purpose	389.00–1,100.00	465	10
Dryer chairs with dryers	544.00–1,439.00	610	10
Dryers	199.00–1,195.00	697	10
Facial station			
Facial beds	270.00–2,816.00	1,548	10
Facial chair with pump	299.00–4,495.00	2,397	10
Facial steamer	185.00–985.00	285	10
Magnifier lamp with stand	200.00–450.00	200	10
Microderm abrasion machines	999.00–8,365.00	4,000	10
Multifunction skin care machines (2–5 functions)	246.00–1,188.00	717	10
Multifunction skin care machines (8+ functions)	1,199.00–3,945.00	2,572	10
Skin scrubber machines	489.00–1,675.00	589	10
Vichy-shower	4,275.00–6,468.00	5,372	10
Hair processors	1,232.00–2,245.00	1,739	10
Manicure or pedicure stool	100.00–200.00	289	10
Manicure table—vented	136.00–602.00	350	10
Massage chair	130.00–349.00	240	10
Massage table	971.00–5,250.00	2,400	10
Massage table—portable	239.00–555.00	300	10
Nail table—nonvented	130.00–820.00	420	10
Nail table—vented	440.00	735	10
Pedicure spa	2,621.00–4,900.00	3,761	10
Pedicure spa—pipeless	3,010.00–12,450.00	4,000	10
Pedicure spa—portable	1,039.00	1,039	10
Rollabout carts and trays	100.00–230.00	144	10
Shampoo bowls	230.00–840.00	535	10
Shampoo systems (chair and bowl together)	900.00–1,800.00	750	10
Styling chair	249.00–900.00	575	10
Styling stations	400.00–1,400.00	500	10
Tanning bed—lay down style	2,099.00–33,999.00	3,500	10
Tanning bed—stand up	1,297.00–11,000.00	6,500	10
Tanning booth—spray on	18,900.00–25,000.00	21,950	10
Tools/supplies			
Blow dryers	16.99.00–109.99	60	3 B
Brushes	0.99–9.57	5	3 B
Combs	0.99–7.99	4	3 B
Cutting cape	4.95–39.95	7	3 B
Curling irons	21.99–38.90	30	3 B

Beauty shop (cont.)

Item	Typical cost new	Average cost	Age/life table
Disinfectant/sanitization jar	\$16.99–24.99	20	3 B
Disinfectant/sanitization machine	275.00–1,204.00	740	10
Electric clippers	44.99–129.99	47	3 B
Flat irons (nonceramic)	14.99–84.99	35	3 B
Flat irons (ceramic)	14.99–39.99	27	3 B
Hair salon books	9.99–47.97	15	3 B
Hair setters	37.00	37	3 B
Hair shears/scissors	45.99–99.99	70	3 B
Hair trimmers	7.79–89.99	45	3 B
Mats	32.00–124.00	78	3 B
Straight razors	4.49–44.99	25	3 B
Towels	17.99–21.99	15	3 B
Tweezers	10.99–16.99	9	3 B
Wax warmer	40.00	40	3 B
Towel warmer/cabinets	151.00–528.00	340	10
Vacuum	79.00–499.00	289	15 C
Waxing bed	425.00–845.00	635	10

Bowling center

Item	Typical cost new	Age/life table
Ball cleaner/polishing machine	\$4,500–11,000	12
Ball engraver	1,300	12
Ball fitting machine (display, ball, and cables)	700	12
Ball, house (7 per lane) each	65	10
Ball plug router	150	12
Ball resurface machine	3,600–11,000	12
Ball spinner	585	12
Ball storage racks		
Lower 8 ball rack	160	15 C
Rolling 9 ball rack	299	15 C
Rolling 19 ball rack	598	15 C
3-level ball rack—12 balls	850	15 C
Double ball rack—24 balls	900	15 C
Basic bowling light package, per lane	1,200	10
Bowling pins (2 sets per lane, 1 extra set per 10 lanes—cost/set)*	135–225	3 B
Buffing machine	1,200	10
Chairs—swivel (for spectator tables)	180–300	12
Straight line chairs (2 seats)	400	12
Straight line chairs (3 seats)	600	12
Dodo scale (used to balance bowling balls)	900	12
Drilling machine (includes 40 bits, measuring device, and jigs)	8,500	12
Extra bits (each)	75	3 B
24 bits	900	3 B
38 bits	1,300	3 B
Mill-drill complete	10,000	12
Gutter and lane mop	115	12
refill (per head)	15	3 B
Gutter mop	31	12
Lane—actual wood lane	1,600–4,200	15 C
Lane—ball return	2,500–3,500	15 C
Lane—bowling terminal	600–1,600	10
Lane—bumpers	1,500–1,775	15 C
Lane—gutters	760–820	15 C
Lane cleaner (5 gallon)	150	NIS
Lino cloth (box)	100	NIS
Lino duster (lane dragger)	650	12
Lane machine	12,995–34,995	12
Lane monitor system	2,200	12

Bowling center (cont.)

Item	Typical cost new	Age/life table
Lane oil (5 gallon)	\$235	NIS
Lane panels (at end of lane—display)	995–1,600	10
Lockers—10-unit bank	820	15 C
Machine cleaner (5 gallons)	120	NIS
Measuring ball (for finger layout)	1,000	12
Model wall freestanding table	850	12
Monitors—overhead	1,200–4,500	10
Open play sheets (per 1,000)	65	NIS
Pencils (per gross)	20	NIS
Pin cleaner (5 gallons)	84	NIS
Pin cleaning machine—manual	2,000	12
Pin cleaning machine—start up kit	3,100	12
Pin duck machine	7,500	12
Pinspotter machine	20,500–30,500	15 C
Rotary floor machine (20")	1,800	12
Shoe display—rolling	1,021	12
Shoes (8 pair per lane) each pair	40	3 B
Spectator lounge couch (4 spectator)	1,500	12
Spectator tables (48" round)	350–750	12
Table and 3 curved chairs	700	12
Table and 4 chairs	1,200–1,400	12
Table with ball racks	700–1,200	12
Tool kit (for pin setting machine)	1,500	12
Waste receptacle	95	12
Wet/dry industrial vacuum	975	10

*Most bowling alleys have duplicate sets of pins that are used when others are being repaired.

Clothing—Retail store

Item	Typical cost new	Age/life table
Display and wall panel systems		
Grid wall panel systems		
Acrylic		
Brochure holders	\$10–22	10
Divided trays	13–15	10
Grid wall shelves	4–20	10
Sign holders	3–7	10
Hardware		
Cap displays	3–15	10
Hangers	9	10
Hooks and hang rods	1–5	10
Scarecrow displayer (bar with extension for display)	12	10
Straight hang bar	15	10
Wire baskets	7–16	10
Wire shelves	11–16	10
U-hang rail	15	10
Panel displays		
2' x 4'	16	10
2' x 5'	20	10
2' x 6'	24	10
2' x 8'	32	10
2' x 6' with legs	44	10
Legs—L	15	10
Legs—T	18	10
Grid gondola with dolly (2 flat ends with large midsection)	142	10
Grid pinwheel with dolly (4 sides)	130	10
Triangle with dolly	75	10
Ladder systems (look like mini ladders)		
8' wall	50	10
Anchor bracket	18	10
Floor rack—54"	65	10
Floor rack—72"	75	10
Ladder post	46	10
Shelves	28–58	10
Wall mount	4	10
Slat wall panel systems		
Slat wall 4' x 8' panels	47	10
Brushed aluminum	83	10
Natural wood—oak	107	10
Natural wood—birch	235	10
Mirror—acrylic	235	10
Paint-ready grade	87	10

Clothing—Retail store (cont.)

Item	Typical cost new	Age/life table
Prefinished with painted groves	\$97	10
Stock laminates	83	10
Slat wall additives for grooves		
Aluminum inserts	93	10
PVC insert strips	24	10
PVC color snaps	34	10
Rigid vinyl inserts	56	10
Slat wall hardware		
Bull-nose shelves	14–27	10
Hooks, brackets, holders	1–4.50	10
Round tubing u-shaped bar	11	10
Wire baskets, shelves, and display items	5–35	10
Slat wall acrylic		
Brochure holders	8–34	10
Card and video rack	5–40	10
Divided trays	13–16	10
Full showcase	99	10
Shelves	2–27	10
Hangers		
Covers—clear shoulder (per 400)	36	NIS
Covers—kant slip and foam (per 200)	15–17	NIS
Flex tube display	4.95	3 B
Plastic (per 100)		
Dresses and blouses	32	3 B
Pants, tops, and dresses—extra heavy	44–49	3 B
Suit—top and bottom	69.50	3 B
Plastic children's (per 100)		
Top—children and junior	25–34	3 B
Pant and combo	55–69	3 B
Retriever	12	10
Salesman bags (per 100)	45–57	NIS
Salesman hangers (per 100)	80–136	3 B
Stacker	14	10
Wood (per 100)		
14" pant	177–193	3 B
17" coat	140–145	3 B
17" pant/suit	161–167	3 B
17" suit	191–197	3 B
Coat and suit—flat	90	3 B

Clothing—Retail store (cont.)

Item	Typical cost new	Age/life table
Wood children's (per 100)		
Drop—12"	\$196	3 B
Pant/skirt	135	3 B
Suit—11"	142	3 B
Top (children and junior)	96–110	3 B
Mannequins		
Fiberglass		
Full body	139–255	10
Headless	95–210	10
Styrofoam heads	25–35	10
Jersey-covered torso forms		
Child	59–111	10
Men and women	64–266	10
Plastic		
Full body	129	10
Headless	95	10
PVC—fashion forms (partial body form on hanger)	8–25	10
Tube flex forms	40	10
Mirrors (9" x 12")	11–48	10
Racks		
Floor clothing		
Four-way—basic	65–83	10
Hat rack—countertop	59	10
Hat rack—floor display	111–148	10
Round rack	65–78	10
Rolling racks	45–135	10
Rolling rack combination (shelves and rod)	182–290	10
Spiral—basic	64	10
Spiral—contemporary	284	10
Three and four-way—contemporary	300–338	10
Two-way—basic	50–60	10
Two-way—contemporary	138–200	10
Greeting card (picture frame)	95–172	10
Sunglass rack	10–25	10
Security		
Door alarm	110	15 C
Door security gate (tag sensor gates)	1,355–1,450	15 C
Mirrors (12"–30")	38–95	10
Shelving, each (13" x 24" to 15" x 48")	14–38	10
Showcases (48" to 70" long)		
Countertop cases	50–200	10

Clothing—Retail store (cont.)

Item	Typical cost new	Age/life table
Corner filler	\$154–208	10
Flat-top counter	249–340	10
Folding dump table	77–100	10
Full vision	410–525	10
Jewelry case—70" long	500	10
Ledge top counter	340–400	10
Recess top cash register stand	210	10
Trophy cases	624	10
Showcases, display (exterior glass, lighting, lock)		
Corner case	385	10
Full vision	474–547	10
Jewelry case	535–562	10
Tower displays	520–640	10
Upright display to 72" high (base price without lights, mirror, locks)	786–920	10
Add \$22, lock; \$150, mirror; \$122, lock; \$200 gold trim		
Showcases, glass		
Glass cubes—center stack	148–297	10
Glass cubes—step up	128–227	10
Glass cube kits (2' x 3' to 5' x 5')	84–275	10
Glass display showcase	315–382	10
Glass display unit	169–194	10
Sign holders	10–96	10
Steamer	150–280	10
Tagging guns and labelers		
Labeler	34–79	10
Standard tagging gun	30–45	10
Track lighting, power track (including connectors) per sq. ft.	7	10
Additional connectors	15	10
Lamp holders	30	10
Turn systems (including ticket dispenser)	450	10

Copy machines

Depreciation factors to be applied to original cost new. As long as an item remains in use, regardless of age, the assessment won't be less than 25 percent of original cost new on analog copiers and 7 percent of replacement cost new on digital copiers.

Analog—5-year life		Digital—5-year life	
1st year	0.75	1st year	0.58
2nd year	0.50	2nd year	0.32
3rd year	0.35	3rd year	0.19
4th year	0.30	4th year	0.10
5th year	0.25	5th year	0.07

Data processing equipment and mainframes

The following procedures are recommended for assessment of data processing equipment. Items to be reported and valued under these guidelines include a wide range of processing and tabulating machines, such as central processing units, servers, optic readers, printers, terminals, sorters, and related items.

Original cost new shall be the beginning point for determining values under this guideline. An economic life of seven (7) years for systems machines and non-systems machines is considered applicable. Percentage factors (percent good) will be applied to each item's original cost new depending on the date of manufacture as follows:

Assessment year	Percent good
1st year	0.76
2nd year	0.60
3rd year	0.43
4th year	0.32
5th year	0.23
6th year	0.14
7th year (and thereafter)	0.10

As long as an item remains in use, regardless of age, the assessment won't be less than 10 percent of original cost new.

Personal computers

Because of the many options available, it would be very difficult to list the "typical cost new" for all the personal computers being used at the present time.

The factors listed below are to be applied to the original cost new as follows:

Assessment year	Percent good
1st year	0.58
2nd year	0.32
3rd year	0.19
4th year	0.10
5th year (and thereafter)	0.07

Dental

Item	Typical cost new	Age/life table
Accessories		
Autoclavable syringe—head only (each)	\$185	5 B
Foot control (each)	270–365	10
Touchpad	460–1,400	5 B
Tray holders	200–430	10
Trays	50–105	10
Air abrasive unit	1,995–3,090	10
Amalgamator	230–360	10
Assistant instrumentation—3-position holder	2,785	10
Assistant instrumentation—4-position holder	2,900	10
Assistant maintenance system (cleans air and water channels)	2,500–2,640	10
Assistant's/hygienist's cart	2,750	10
Bleaching light	830–2,500	10
Cabinetry		
Basic with delivery system	5,340	10
Basic with sink and side cabinets—no delivery system	6,100	10
Larger cabinet with delivery system	10,000–21,000	10
Larger cabinet with sink, drawers, and cabinet—no delivery system	5,800	10
Cameras intra-oral		
Camera	3,400–6,400	10
Dock—analogue, USB2	3,150	10
Dock—module only	1,730	10
Chair, dental (for patient)	4,900–11,800	10
Compressor		
30-gallon—various HP	2,300–3,100	10
60-gallon—various HP	2,600–3,300	10
80-gallon—various HP	4,030–8,153	10
Compressor—oil-less dental		
6.6-gallon—1 HP	1,200	10
10–20 gallon—various HP	1,800–5,700	10
30-gallon—various HP	4,600	10
60-gallon—various HP	4,800–5,700	10
80-gallon—various HP	8,200–10,800	10
120-gallon—various HP	11,000	10
Curing lights	1,550–2,200	10
Cuspidor	2,150–3,900	10

Dental (cont.)

Item	Typical cost new	Age/life table
Darkroom equipment		
Fixed darkroom equipment (exclude film duplicator)	\$1,100	10
Portable darkroom	800	10
Delivery system (not including extras)		
3-hand piece	3,100–4,400	10
4-hand piece (one is water)	4,800–11,000	10
Electrosurgery units	400–8,000	10
Hand tools, additional accessories, extras (per treatment room)	1,700	5 B
Hand tools—fiber optic handpiece kits	500–1,000	5 B
Laboratory items (includes model trimmer, plaster bin, lathe, plaster tray, vibrator, etc.)	2,100	10
Lights (track mount)	3,000–4,000	10
Lights (unit mount) (includes power supply)	2,000–3,000	10
Nitrous oxide system (built in)	3,000–5,000	10
Nitrous oxide system (portable)	5,500	10
Soft tissue laser units	5,000–10,000	10
Sterilizer	9,400	10
Stools/chair for doctor and assistant (2 chairs)	1,100–1,850	10
Ultrasonic cleaners		
Smaller units up to 1 gallon	300–800	10
Larger units over 1 gallon	800–2,400	10
Ultrasonic scalers	350–4,800	10
Vacuum pump	1,200–6,975	10
X-ray digital system	6,995–9,990	10
X-ray film duplicator	325–500	15 C
X-ray lead apron	65–150	15 C
X-ray printer	250–1,500	10
X-ray processor	2,300–7,500	15 C
X-ray units		
Cephalometric	25,000–95,000	10
Intra-oral	2,650–8,800	15 C
Panoramic	19,000–55,000	15 C

Grocery store

Item	Typical cost new	Age/life table
Alarm systems—full camera	\$35,000	15 C
Checkpoint computer and security system	5,000–80,000	15 C
Doorway tag security system	2,500–4,000	15 C
Carts		
Electric	995	7
Hand baskets		
Kit—20 baskets and rack	215	8
Shopping		
Metal—medium	100	8
Plastic—medium	100	8
Shopping cart carriage (corral in parking lot)		
Single	400	15 C
Double	450	15 C
Stock truck—U-boat type	275	15 C
Metal platform cart	275	15 C
Cabinet, video (locked storage)	800	15 C
Cases		
Cheese (6' × 14')	21,500–28,000	12
Floral		
1-door swing, 12 cubic feet	1,200–1,800	12
1-door swing, 23 cubic feet	1,500–2,025	12
2-door slide, 47 cubic feet	2,300–2,600	12
2-door slide, 61 cubic feet	2,800	12
3-door slide, 69 cubic feet	2,900–3,300	12
3-door slide, 72 cubic feet	2,950–3,400	12
Freezer, frozen food/ice cream		
1 door, 23 cubic feet	2,300	12
2 door, 49 cubic feet	3,100	12
3 door, 72 cubic feet	3,700	12
4 door, 8' sectional	4,600	12
5 door, 12' sectional	5,300	12
Heated		
Countertop (28" wide x 24" high)	650	10
Countertop—2 pan (29" wide x 24" high)	1,951	10
Display—48" wide	7,000	10
Display—60" wide	8,500	10
Display—72" wide	9,500	10
Display—98" wide	12,000	10
Pizza display (12" 3-tier)	950	10
Pizza display (12" 4-tier)	1,200	10
Wall—1 door (35" wide x 79" high)	4,500	10
Wall—2 door (55" wide x 79" high)	4,500	10

Grocery store (cont.)

Item	Typical cost new	Age/life table
Wall—2 door (68" wide x 79" high)	\$6,200	10
Meat/seafood cases		
50" wide	11,500	12
74" wide	12,900	12
98" wide	15,250	12
Produce (12' sectional)	3,000	12
Refrigerated		
Countertop refrigerator (24"—1 door)	1,200	12
Display—48" wide	5,700	12
Display—60" wide	6,500	12
Display—72" wide	7,000	12
Display—98" wide	10,000	12
Ice chest freezer (44" wide x 27" deep x 38" high)	1,200	12
Wall—1-door (24" wide x 64" high)	1,200	12
Wall—2-door (42" wide x 79" high)	2,100	12
Wall—3-door (78" wide x 79" high)	3,200	12
Wall—5-door (12' sectional)	4,000	12
Cash registers (electronic)	2,100	5 B
Check-out scanner units (processor, terminal, scanner—10 checkstands)	45,000	5 B
Checkstand, belt-type	2,700	10
Coffee equipment		
Coffee pot brewer		
1 warmer	280	10
2 warmer	300	10
3 warmer	610–630	10
Coffee airpot brewer		
Single	365–650	10
Double	605–1,065	10
Coffee shuttle brewer		
Single	900	10
Double	1,400–1,700	10
Compactors/bailers—trash and cardboard		
Bailers—outdoors	7,000–26,000+	10
Indoor packers	7,500–21,000	15 C
Large compactors—outdoors	8,700–18,200	10
Counter		
Floral 10'	1,750	15 C
Video 8'	1,400	15 C
Video 20'	3,000	15 C

Grocery store (cont.)

Item	Typical cost new	Age/life table
Dishwasher		
Conveyor model	\$9,500–16,700	10
Door type—standing		
High temp	7,700–13,000	10
Low temp	3,000–8,250	10
Under-counter		
High temp	3,300–5,500	10
Low temp	3,500–5,050	10
Display/shelving		
Bulk food	10,000	5 B
End panel wall unit with 6 shelves (84" H)—15" W	60	10
End panel wall unit with shelves (84" H)—48" W	50	10
Gondola (island shelving)—25" base, 60" H x 8' L	440	10
Gondola (island shelving)—25" base, 60" H x 12' L	600	10
Gondola (island shelving)—25" base, 60" H x 20' L	930	10
Gondola (island shelving)—25" base, 60" H x 28' L	1,260	10
Gondola (island shelving)—25" base, 60" H x 32' L	1,450	10
Gondola (island shelving)—25" base, 84" H x 8' L	510	10
Gondola (island shelving)—25" base, 84" H x 12' L	700	10
Gondola (island shelving)—25" base, 84" H x 20' L	1,100	10
Gondola (island shelving)—25" base, 84" H x 28' L	1,500	10
Gondola (island shelving)—25" base, 84" H x 32' L	1,700	10
Wall and island units with 6 shelves (84" H)—15" W	170	10
Wall and island units with 6 shelves (84" H)—24" W	200	10
Wall and island units with 6 shelves (84" H)—30" W	210	10
Wall and island units with 6 shelves (84" H)—34" W	225	10
Wall and island units with 6 shelves (84" H)—36" W	270	10
Disposal unit—produce	7,500	10
Drink dispenser—noncarbonated/refrigerated		
Single, 5 gallon	700	10
Double, 5 gallon	990	10
Triple, 5 gallon	1,230	10
Drink dispenser—soda fountain	1,500–3,800	10
Generator 30 kw	9,000	15 C
Humidifier		
Mobile mist	1,500	10
Produce mist	4,500	10
Ice machines with bins		
Cuber—290 pounds	2,250	10
Cuber—339 pounds	5,200	10
Flaker—400 pounds	2,800	10
Flaker and nugget—205 pounds	3,500	10

Grocery store (cont.)

Item	Typical cost new	Age/life table
Ice maker/dispenser—touch-free countertop		
Cubelet—273 pounds	\$3,300	10
Flaked—392 pounds	3,000	10
Flaked—453 pounds	3,250	10
Nugget—523 pounds	4,100	10
Ice merchandiser (double door)	2,925	10
Ice storage bins		
370 pounds	750	10
778 pounds	1,050	10
Juice machine	8,000	10
Labeler, automatic	6,545	10
Magazine and card racks (10')	1,500	10
Merchandiser		
Dough (refrigerated)	3,100	12
Eggs (refrigerated)	3,800	12
Wine (refrigerated)	5,000	12
Pallet trucks—electric		
Manual	280	15 C
Straddle	6,000	15 C
Pineapple corer	1,250	10
Rotary floor machine (20")	1,800	10
Safes (5–7 cu. ft.)	800–2,500	15 C
Scales		
Checkstand	802	15 C
Electronic	70–1,500	15 C
Produce	378	15 C
Scanner units	2,500	5 B
Sinks		
One tub	250–365	10
Two tub	390–580	10
Three tub	480–760	10
Telephone/intercom	40,000	5 B
Television surveillance—entire store (digital)	75,000	15 C
Terminals (electronic)	3,380	5 B
Time clocks	320	10
Trash receptacle (concrete)		
Box-style	520	10
Vacuum sealer	1,600	10

Grocery store (cont.)

Item	Typical cost new	Age/life table
Walk-in refrigerator		
6' x 6'	\$2,750–5,800	12
8' x 8'	3,700–6,500	12
10' x 10'	4,700–8,000	12
Customized +35 degrees F to –10 degrees F \$36.50–46.50/sq. ft.	See px/sq. ft.	12
	Temperature range	
Floor area Sq. Ft.	+35° F \$36.50	–10° F \$46.50
		12
Wet vacuum	500	10
Wine chiller	1,895	12

Meat and deli shops

Meat shop

Item	Typical cost new	Age/life table
Blender	\$750	7
Bone duster	2,700	10
Case		
Refrigerated fish/meat (curved front glass)		
4'	4,250	12
6'	4,500–14,000	12
8'	5,500–16,000	12
10'	12,500–20,000	12
Tall—Self-serve (approximately 30" wide)	2,600–3,600	12
Tall—Self-serve (approximately 48" wide)	3,900–5,000	12
Refrigerated meat		
8' open sectional base unit	1,930	12
8' open sectional multi deck—5-deck	4,000	12
12' open sectional base unit	2,440	12
12' open sectional multi deck—5-deck	5,000	12
Cutting board	44–100	10
Dehydrators	2,500–6,500	10
Dishwasher		
Under counter	3,300–5,500	10
Door-type—standing	3,750–13,000	10
Display risers	87	10
Fat tester	520–1,500	10
Floor cleaner machine—cleaner/buffer	975	10
Gloves—metal mesh	50	10
Grinder	650–2,400	10
Lobster tank	8,500	10
Mixer	300–2,100	10
Mixer/grinder combo	700–2,500	10
Poultry cutter	1,895	10
Sausage stuffing machines	1,100–3,600	10
Saw, meat and bone	3,500	10
Scales	300	10
Sharpener—knives	475–800	10
Sinks		
One tub	250–365	10
Two tub	390–580	10
Three tub	480–760	10
Slicer—meat and cheese	500–3,000	10
Smoker	500–3,500	10
Table—budget equipment stands (24" x 24" and 24" x 30"), galvanized and stainless	290–430	10

Meat and deli shops (cont.)

Meat shop

Item	Typical cost new	Age/life table
Table—depanning, stainless	\$970–1,550	10
Table—stainless steel with undershelf	460–970	10
Tenderizer	1,400	10
Vacuum sealer	1,600	10
Walk-in freezer		
6' x 4'	4,800	12
8' x 8'	6,800	12
10' x 10'	8,200	12
Wrapping machine—hand	200	10
Wrapping machine—power	450–3,000	10

Meat and deli shops (cont.)

Deli shop

Item	Typical cost new	Age/life table
BBQ cooker	\$3,500–5,800	10
Blender	450	7
Carving station with heat lamp	1,200	10
12" base	1,000	15 C
18" base	1,500	15 C
Case, deli		
Refrigerated		
Countertop refrigerator, 24", 1 door	1,200	12
Display—48" wide	5,700	12
Display—60" wide	6,500	12
Display—72" wide	7,000	12
Display—98" wide	10,000	12
Wall—1-door (24" wide x 64" high)	1,200	12
Wall—2-door (42" wide x 79" high)	2,100	12
Wall—3-door (78" wide x 79" high)	3,200	12
Ice chest freezer (44" wide x 27" deep x 38" high)	1,200	12
Sushi case—50"	1,900	12
Sushi case—60"	2,100	12
Sushi case—70"	2,300	12
Heated		
Countertop—28" wide x 24" high	650	12
Countertop—2-pan, 29" wide x 24" high	1,950	12
Display—48" wide	7,000	12
Display—60" wide	8,500	12
Display—72" wide	9,500	12
Display—98" wide	12,000	12
Pizza display—12" 3-tier	950	12
Pizza display—12" 4-tier	1,200	12
Wall—1-door (35" wide x 79" high)	4,500	12
Wall—2-door (55" wide x 79" high)	4,500	12
Wall—2-door (68" wide x 79" high)	6,200	12
Dishwasher (see restaurant section)		
Drink dispenser—noncarbonated / refrigerated		
Single, 5 gallon	700	10
Double, 5 gallon	900	10
Triple, 5 gallon	1,230	10
Drink dispenser—soda fountain	1,500–3,800	10
Food processor—commercial	800–1,200	10
Freezer (see restaurant section)		
Fryer, deep fat and pressurized (see restaurant section)		

Meat and deli shops (cont.)

Deli shop

Item	Typical cost new	Age/life table
Grater	\$700	10
Hamburger patty press		
4"	343	10
5"	376	10
6"	419	10
7"	419	10
Heated air curtain		
36"	1,200	10
48"	1,250	10
60"	1,300	10
72"	1,350	10
Heated warming shelf		
36"	375	12
48"	500	12
Hood, service—deli with fire protection (4' × 13')	10,000	10
Hood ventilation systems (see restaurant section)		
Hot dog roller grill	800–1,800	12
Lettuce chopper/shredder	450	10
Liquid countertop food warmer with pump and heated spout		
3.5 quart	200	12
7 quart	250	12
11 quart	275	12
Microwave (see restaurant section)		
Milkshaker	150	10
Mixer (see restaurant section)		
Ranges and ovens (see restaurant section except for small units)		
36" range/oven/grill combo	2,500–5,000	10
Refrigerator (see restaurant section)		
Rotisserie oven	8,500–16,000	10
Salad deli bar/island		
4' food bar—mobile	850	12
6' food bar—mobile	1,200	12
Sink (see restaurant section)		
Slicing machine—10"	750	10
Slicing machine—12"	900	10
Steamer	1,000–6,500	10
Tables and chairs (see restaurant section)		
Toaster—regular	375	10
Toaster—conveyer	800	10

Medical

Item/total room cost	Typical cost new	Age/life table
Examining rooms	\$4,635	15 C
Laboratory	8,755	10
Minor surgery room	19,570	10
Per item cost		
Antepartum (fetal) monitors	900–4,300	7
Aspirators		
Portable	300–780	10
Two pumps	870–2,400	10
Audiometers (hearing tests)	2,100–3,900	10
Autoclaves (sterilizer)	3,400–4,200	10
Blood analyzer (serometer)	21,630	7
Blood pressure gauge—table or wall-mounted (aneroid)	125	7
Carts (anesthesia, emergency, prescription, etc.)	1,200–2,500	15 C
Centrifuge	223–1,325	7
Chair—blood drawing	430–650	10
Chart/magazine holder	50–150	15 C
Chemical analyzers	42,320	7
Defibrillators	1,650–9,400	7
Diagnostic set (Welch Allyn 3.5v diagnostic)	550	7
Diagnostic system—wall mount (Welch Allyn 3.5v diagnostic)	1,000	15 C
Dopplers	450–7,000	7
Drug cabinet	400	15 C
EKG/EKG machines	3,000–5,600	7
Examining room cabinets	1,050–1,400	15 C
Filing systems		
Built-in sliding shelves	1,950	15 C
Shelving—single entry	450	15 C
Fluoroscopic x-ray		
Small clinic	205,000	15 C
Large clinic	457,000	15 C
Hematology analyzers	9,500–217,000	15 C
Goose neck lamp	80	10
Infusion pump stands (IV racks, etc.)	175–250	15 C
Instruments	3,090	5 B
Microscope	1,545	15 C
Compound	950–2,000	15 C
Stereo	460–690	15 C
Surgical	6,650–10,500	15 C
Mini mass spectrometer	22,900	10
Pediatric infant crib	1,200	15 C
Pediatric tables	1,580–2,600	10
Reference libraries	950	No dep.

Medical (cont.)

Item	Typical cost new	Age/life table
Refrigerator for lab	\$1,275–7,700	12
Spirometer	1,500–3,800	7
Stools/chairs for doctor and assistant (2 chairs)	500	10
Suction pump	260	10
Surgery room cabinets (5')	825	10
Surgery room lights	3,100	10
Surgery table—major procedure	15,500	10
Surgery table—minor procedure	7,210	10
Tablet counter	1,205	10
Tables—utility (stainless steel, portable with tray)	570–850	15 C
Examining table		
Manual	1,350–2,800	15 C
Power	1,850–10,875	15 C
Treatment table	500–3,400	15 C
Ultrasound	1,300–2,650	5 B
Ultraviolet exam light (woods)	340	10
Vital signs monitor	900–7,960	7
Waste receivers	185	10
X-ray lead apron	65–150	15 C
X-ray machine	54,000	15 C

Movie theater equipment

Item	Typical cost new	Age/life table
Amplify speakers ticket booth	\$550	10
Computer point of sale station	1,250	5 B
Crowd control pole and rope	140	10
Digital cinema system (projector, lens, and server)	65,000	15 C
Omni max projector (sound extra)	110,000	15 C
Omni-term ticket and concession system		
Small system—1 ticket outlet and 3 concession terminals	8,250	5 B
Large system—unlimited ticket outlets and concession terminals	13,500	5 B
Projector with reel transport system (includes lenses, makeup table, platter, and transport)	23,700	15 C
Projectors (older system)	16,800	15 C
Note: 2 required per screen		
Screens (includes frame and installation) per square foot (15' x 30')	2.50 white	15 C
	7.50 silver	15 C
Sound system		
Dolby	20,050	10
THX (add to Dolby)	6,000	10
Splicing machine	430	15 C

Concession equipment

Cotton candy maker	1,100–1,950	10
Express multiples—3–5 pump condiments	680–830	10
Hot dog merchandiser—countertop unit with bun warmer	1,400	10
Ice machine	5,000	10
Nacho cheese warmer	380	10
Nacho chip case	380	10
Point of sale system	2,000	5 B
Popcorn machine		
6 oz. kettle (stainless steel)	639	10
8 oz. kettle (stainless steel)	1,299	10
12 oz. kettle (stainless steel)	1,419	10
18 oz. kettle (stainless steel)	1,979	10
Pizza cabinet	510–1,200	10
Pretzel bake and serve cabinet	1,370	10
Soft drink dispensers—CO ₂	1,500–3,800	10

Office

Item	Typical cost new	Age/life table
Furniture		
Bookcases		
Laminate		
2 shelf	\$40–100	15 C
3 shelf	50–80	15 C
4 shelf	100	15 C
5 shelf	130	15 C
Metal		
2 shelf	110	15 C
3 shelf	130	15 C
4 shelf	160	15 C
5 shelf	200	15 C
6 shelf	240	15 C
Wood		
3 shelf	60	15 C
4 shelf	90	15 C
Chairs		
Drafting	100–700	15 C
Executive		
Leather	130–1,500	15 C
Posture	130–2,100	15 C
Folding		
Steel	12	15 C
Steel—padded	26	15 C
Steel with mesh	50	15 C
Steel with plastic seat	25	15 C
Guest		
Steel—padded	130–550	15 C
Wood	160–530	15 C
Stacking		
Steel—padded	25–80	15 C
Steel—plastic	55–125	15 C
Steno/task		
with arms	179–534	15 C
without arms	30–183	15 C
Conference table		
Round—42-inch diameter	190–419	15 C
48-inch diameter	380–729	15 C
Wood—6'	330–1,090	15 C
Wood—8'	300–2,050	15 C
Credenza		
Computer	300–2,400	15 C
Laminate/veneer	210–2,205	15 C

Office (cont.)

Item	Typical cost new	Age/life table
Steel	\$320–1,200	15 C
Wood—solid	680–3,430	15 C
Desk—steel		
Economy	175–500	15 C
Executive	400–1,735	15 C
Single pedestal	226–460	15 C
Desk—wood and laminates		
Economy	135–1,075	15 C
Executive	430–4,235	15 C
L-workstation	330–3,900	15 C
Single pedestal	225–1,220	15 C
Drafting table (with base)	150–275	15 C
Reception room		
Sofa	350–1,500	15 C
Settee	350–920	15 C
Love seat	285–1,090	15 C
Chair	52–600	15 C
Corner table	55–560	15 C
Coffee table	77–733	15 C
Reception counter	238–4,150	15 C
Secretarial workstation	275–980	15 C
Typewriter/computer table		
Laminate	78–247	15 C
Metal	88–316	15 C
Work table—6'		
Folding/plastic	45–535	15 C
Metal/steel	150–310	15 C
Wood/laminate	150–440	15 C
Equipment		
Calculator		
Desk model—ink roll and display printer	18–200	5 C
Handheld	4–155	5 C
Cell phone	10–1,000	3 B
Digital camera	18–2,500+	5 A
Easel (dry erase and pad)	140–720	10
Electronic labeling system	42–535	10
Electronic whiteboard	201–6,175	10
Fax (primary fax function)	60–99	5 B
Fax, laser	179–300	5 B
Laminator	45–2,150	5 B
Multifunction—Fax/copier/printer/scanner		
Color laser (all-in-one)	400–700	5 B
Inkjet (all-in-one)	129–500	5 B

Office (cont.)

Item	Typical cost new	Age/life table
Mono laser (all-in-one)	\$200–2,700	5 B
Projector, digital (including multimedia/LCD, etc.)	211–20,000+	5 A
Projector, digital wall display DLP	125–20,000+	5 A
Projector, overhead	133–1,125	5 C
Printer		
Color laser	299–700	5 B
Dot matrix	209–329	5 B
Inkjet	89–549	5 B
Mono laser	120–900	5 B
Photo	99–300	5 B
Safe	75–5,379	15 C
Scanner	89–360	5 B
Shredder	60–5,500	10
Typewriter	140–450	10
Filing cabinets		
Fireproof—lateral		
2 drawer	1,300– 4,200	15 C
4 drawer	1,810– 3,600	15 C
Fireproof—vertical		
2 drawer	450–1,880	15 C
4 drawer	685–3,500	15 C
Legal—lateral		
2 drawer	190–830	15 C
3 drawer	400–695	15 C
4 drawer	500–1,060	15 C
5 drawer	685–1,086	15 C
Open shelf file	550–830	15 C
Legal—vertical		
2 drawer	210–770	15 C
4 drawer	264–600	15 C
Letter—lateral		
2 drawer	190–575	15 C
3 drawer	408–650	15 C
4 drawer	475–1,060	15 C
5 drawer	660–1,085	15 C
Open shelf file	510–1,085	15 C
Letter—vertical		
2 drawer	80–202	15 C
4 drawer	200–580	15 C
Map		
5 drawer	542–1,634	15 C
10 drawer	550–1,435	15 C
Large enclosed	820–1,002	15 C

Optical

Item	Typical cost new	Age/life table
Automatic refractor with keratometer	\$10,000–10,500	15 C
Binocular indirect ophthalmoscope		
Transformer	382	10
Wireless	2,040–2,660	10
Wireless LED	2,395–3,933	10
Buffer	600–1,525	10
Chair and stand—optometrics	8,097	10
Contact lens center (CLC) (table, mirror, sink, and modification unit)	1,700	10
Digital imaging system (can retrofit to most existing slit lamps)	3,995	10
Digital scanner	16,500	10
Direct ophthalmoscope (head only)	210–278	10
Handle	119	10
Edging system	34,350	10
Hand edger	545–955	10
Exam chair	4,040–6,480	10
Frame warmer with beads	205	10
Fundus camera		
Mydriatic	26,910	10
Non-mydriatic	21,710	10
Groover—auto	755–875	10
Hand instrument package	850	5 B
Lane package—indirect, transformer, and hand instruments	2,650	10
Instrument stand	5,040–5,260	10
Keratometer	1,650–2,150	10
Lensometer		
Automated	2,056–3,895	10
Manual	1,325–3,000	10
Pachymeter	2,850	10
Perimeter	10,500–17,500	10
Polisher	550–1,525	10
Procedure chair	1,795–2,580	10
Projector (includes screen, slides, and mounts)		
Automated	1,660–2,900	10
Mirror set	5,000	10
Non-automated	953	10
Pupilometer, digital	380–520	10
Radius gauge or scope	400–2,000	10
Refractor (Phoropter)	3,916–6,644	10
Refractor (Phoropter, digital)	6,500–11,250	10
Retinscope	305	10

Optical (cont.)

Item	Typical cost new	Age/life table
Salt pan and frame warmer	\$100–250	10
Screening table	2,600–5,500	10
Slit lamp	3,780–14,385+	10
Portable or handheld	3,600–5,253	10
Stool (each)	244–528	10
Tinter	495–950	10
Tonometer		
Applanation	1,730–11,073	10
Noncontact	6,000–9,700	10
Tono-Pen	3,223–3,675	10
Topographer	10,000–11,000	10
Transilluminator	82	10
Trial lens set and frame	375–875	10
Ultrasonic cleaner	70–177	10
Ultrasound	3,500–8,000	10
Vision tester	2,400–3,206	10
Visual acuity system	995–3,350	5 B

Phone equipment

Item	Typical cost new	Age/life table
Business phone systems		
Small independent system	\$623–1,800+	5 B
Each phone	66–293	5 B
Larger systems (get original cost)	2,000+	5 B
Conference room phone equipment	250–1,250	5 B
Enclosures		
Exterior		
British superman booth	2,600	5 B
Full enclosure (superman booth)	1,560	5 B
Upright enclosure with pedestal	200–425	5 B
Wooden superman booth	2,450	5 B
Interior		
Indoor enclosure—metal wraparound	995	5 B
Indoor enclosure—plastic sides	300–365	5 B
Indoor enclosure—wood frame, to the floor	975	5 B
Wall-mounted stainless steel—panel only	99	5 B
Wall-mounted stainless steel—surface mount panel	430–450	5 B
Wall-mounted wood frame	100–110	5 B
Illuminated telephone sign	25	5 B
Inmate/armored/weatherproof phones		
Armored coinless phone	139–280	5 B
Bell-style coinless and emergency phone	170–220	5 B
Elevator phone	317	5 B
Explosion-proof phone	739–1,301	5 B
Panel phones	305–575	5 B
Pay phone (includes installation)		
Coin drop—credit card by key input	299–489	5 B
Coin drop or credit card slide	899–1,299	5 B
No-coin phones		
Regular	20–23	5 B
Regular—no dial	25	5 B
Wall-mount	20	5 B
Wall-mount—no dial	25	5 B
Security and alarm systems		
Basic small office (ADT) security system with monitoring agreement	895	15 C
Do-it-yourself security system—no monitoring agreement (alarm)	150–800	15 C
Larger commercial systems	2,500–100,000	15 C
TTY equipment (telecommunication device for the deaf) (add on)	225–693+	5 B
Note: TTY equipment is required when a bank of five or more phones is present.	Can be as much as \$900 depending on technology.	5 B

Radio and TV service

Item	Typical cost new	Age/life table
Amplifiers (power and distribution—wide variety of amps/channels)	\$150—3,500	10
Audio metering		
Dual channel meter	225–800	10
Loudness meter	450–3,500	10
Audio processors		
AM processor—analogue	725–1,878	10
AM processor—digital	4,950	10
AM processor—digital and HD	7,990	10
FM encoder and processor—digital and HD	3,990–7,545	10
FM processor—analogue	1,649–8,590	10
FM processor—digital	5,490–13,995	10
FM processor—digital and HD	9,590	10
Voice processor (microphone)—analogue	210–600	10
Voice processor (microphone)—digital	530–1,600	10
Audio sine and square wave generator	70–150	10
CD duplicator	565–1,895	10
Color bar/Cross-hatch generator	122–2,000	10
Color TV monitor—19 inch	130–1,200	10
Computer monitor video generator	190–350	5 A
Consoles		
Analog—6 channel	4,995	10
Analog—8 channel	800–4,995	10
Analog—10 channel	1,600–2,000	10
Analog—12 channel	6,995	10
Analog—18 channel	995–10,395	10
Analog—24 channel	12,995	10
Digital—6 channel	7,995–12,495	10
Digital—12 channel	9,945–14,995	10
Digital—18 channel	8,795–16,995	10
Digital—8 channel with faders	9,750–12,262	10
Digital—12 channel with faders	12,000–21,900	10
Digital—16 channel with faders	14,905–17,064	10
Digital—20 channel with faders	27,600–30,000	10
Digital—24 channel with faders	32,410	10
Converters (analogue/digital)	200–3,150	10
CRT analyzer and restorer	1,890–11,200	5 B
DC power supply	27–260	5 B
Degauss coil	46–65	5 B
Digital logic probe	14–45	5 B
Digital multimeter unit		
Countertop	750–1,672	10
Handheld	152–270	10
Dual trace oscilloscope (35 mhz/100mhz)	317–969	10
DVD duplicator	316–1,440	10
EAS encoders and decoders		
Analog	300	10
Digital	2,695–3,700	10
Digital remote package	4,600	10

Radio and TV service (cont.)

Item	Typical cost new	Age/life table
EPROM programmer	\$285	10
Field strength meter	25–400	10
Firewire interfaces	200–2,000	10
Frequency counter 100mhz	250–375	10
Headphones and earpieces		
Ear buds	59–99	5 B
Headphones	20–995	5 B
Wireless headphones	100–300	5 B
High voltage probe (40kv+)	120–170	10
HUM reduction (aka isolation transformer)	55–310	10
IFB (interruptible fold back)—wireless communication pack	520–7,300	5 B
Microphones		
Condenser mic	40–8,000	5 B
Dynamic mic	20–720	5 B
Headworn mic	79–674	5 B
Instrument mic	79–400	5 B
Lapel mic	80–600	5 B
Podium mic	117–450	5 B
Ribbon mic	100–4,300	5 B
Shotgun mic	150–1,750	5 B
Mixers—compact and field		
4 channel	80–250	10
6 channel	100	10
8 channel	150–200	10
12 channel	300	10
4 channel sub-mixer	1,780	10
DJ mixers		
5 channel digital	230–400	10
Grandmaster	1,100–1,450	10
Powered		
8 channel 2 x 150w	670	10
12 channel 2 x 250w	1,050	10
Recording		
8 channel	300	10
16 channel	60–2,000	10
32 channel	3,000	10
Mobile power supply	22–173	10
Modulation monitors		
AM	1,500	10
AM—digital	7,200	10
FM	4,000–5,150	10
FM—digital	3,950–7,200	10
Multi—AM/FM/digital	4,000	10
MTS TV—stereo generator	500	10
NTSC generator	212–800	10
NTSC signal generator	495–959	10

Radio and TV service (cont.)

Item	Typical cost new	Age/life table
Podcast		
Pro package	\$1,500	10
Starter package	250	10
Recorders and players		
Cassette player	395–771	10
CD players and recorders		
CD players—dual	170–635	10
CD players—single	100–799	10
CD recorder	489–1,400	10
Digital multitrack recorders		
4-track	200	10
8-track	270–1,000	10
12-track	900	10
16-track	1,200	10
24-track	1,600–2,800	10
48-track	5,000	10
DVD recorder and player	570–2,000	10
Flash recorders and players	400–1,300	10
Logging recorders and software	538–3,900	10
Minidisk recorders and players	400–819	10
R.F. signal generator	150–975	10
Router		
Analog	950	5 B
Digital	785	5 B
Network interface analog/digital	3,700–8,500	5 B
RPU transmitters and receivers	1,500–2,800	10
Satellite remote (dual)	410	10
Soldering station	80–675	5 B
Desoldering station	500–860	5 B
Sweep marker generator (marker type)	2,256–5,890	10
Telephone product analyzer/tester	200–400	10
Tone test set with inductive amplifier	60–150	10
Transistor tester	26–475	10
Transmitters and exciters		
AM—500 w	8,850	10
AM—1000 w	10,950	10
FM—2.5 kW	18,250	10
FM—4 kW	33,700–42,000	10
FM—5 kW	42,375	10
FM—7.5 kW	53,375	10
FM—12.5 kW	89,825	10
TV analyzer (digital and analog)	12,673–13,340	10
Video monitor tester	180–650	10
Waveform generator	880–5,860	10

Restaurant equipment

Item	Typical cost new	Age/life table
BBQ cooker	\$3,500–5,800	10
Beer dispenser—direct draw (back bar)		
1 tap—1 keg capacity	1,089–1,450	12
1 tap—2 keg capacity	2,000	12
2 tap—2 keg capacity	2,050–2,400	12
2 tap—3 keg capacity	2,400–2,900	12
Blender—commercial food	900	7
Blender—commercial liquid	150–1,000	7
Blending station—beverage/worktables with sinks	1,200–3,000	10
Bowl cutter (cuts meats, fruits, veggies, and breads)	3,350	10
Broilers—electric		
24"	1,775	10
36"	2,400	10
Broilers—gas		
15"–22"	750–2,000	7
24"	1,200–2,750	7
36"	1,700–3,200	7
42"+	1,750–5,000	7
Broilers—salamander style		
Electric 26" countertop	1,400	10
Gas 36" countertop	2,300	10
Gas 36" range mount	2,500	10
Gas 60" countertop—cheesemelter	4,000	10
Buffet table (includes sneeze shield)		
Portable cold food—Salad/deli bar		
4' food bar—mobile	850	12
6' food bar—mobile	1,200	12
Portable hot food	1,260–1,575	10
2 openings	1,900	10
3 openings	2,150	10
4 openings	2,300–6,000	10
Bun warmer		
1 drawer	1,150	10
2 drawer	1,900	10
3 drawer	2,400	10
Burger patty press		
4"	343	10
5"	376	10
6"	419	10
7"	426	10
Bus boxes	10–20	7
Bus cart with trash container and silverware tray	260–350	10
Can opener, manual	100–430	10
electric	575–1,300	10
Carving station with heat lamp	1,200	10
12' base	1,000	15 C
18' base	1,500	15 C

Restaurant equipment (cont.)

Item	Typical cost new	Age/life table
Case, deli		
Heated		
Countertop—28" wide x 24" high	\$650	10
Countertop—2-pan, 29" wide x 24" high	1,951	10
Display—48" wide	7,000	10
Display—60" wide	8,500	10
Display—72" wide	9,500	10
Display—98" wide	12,000	10
Pizza display—12" 3-tier	950	10
Pizza display—12" 4-tier	1,200	10
Wall—1-door, 35" wide x 79" high	4,500	10
Wall—2-door, 55" wide x 79" high	4,500	10
Wall—2-door, 68" wide x 79" high	6,200	10
Refrigerated		
Countertop refrigerator—24", 1 door	1,200	12
Display—48" wide	5,700	12
Display—60" wide	6,500	12
Display—72" wide	7,000	12
Display—98" wide	10,000	12
Ice chest freezer—44" wide x 27" deep x 38" high	1,200	12
Sushi case—50"	2,400	12
Sushi case—60"	2,700	12
Sushi case—70"	3,000	12
Wall—1 door, 24" wide x 64" high	1,200	12
Wall—2 door, 42" wide x 79" high	2,100	12
Wall—3 door, 78" wide x 79" high	3,200	12
Chairs/seating		
Barstool with foot rail—no back	31–200	7
Barstool with padded back and foot rail	100–305	7
Booster seat (child's)	25–35	10
Booth seating		
Single	250–730	10
Double (two sides joined by back)	380–1,150	10
Economy stackable	26–30	7
Folding	14–30	7
Formal dining stackable	100–200	10
High chair (child's)	50–160	10
Lounge armchair—padded with casters	200–350	10
Typical style		
Fair quality	30–100	7
Average quality	100–225	7
Superior quality	200–350	10
Coffee equipment		
Cappuccino dispensers—1 to 3 flavors	800–1,400	10
Coffee airpot brewers		
Single	365–650	10
Double	605–1,065	10

Restaurant equipment (cont.)

Item	Typical cost new	Age/life table
Coffee airpots	\$55–70	10
Coffee pot brewer		
1 warmer	280	10
2 warmers	300	10
3 warmers	610–630	10
Coffee shuttle brewers		
Single	900	10
Double	1,400–1,700	10
Coffee urn, 100 cups	315	10
Espresso machines		
One group	3,200	10
Two group	4,200	10
Grinder—semiautomatic 30 lbs.	665	10
Cutting board	44–100	5 C
Deep fryer—countertop		
Single basket	500–800	10
Double basket	1,450–2,500	10
Deep fryer—freestanding		
Double/triple basket, double/triple well	3,300–15,000	10
Full or twin basket/single well	710–2,500	10
Pressure fryer (electric/gas)	9,300–15,000	10
Dishes (see table settings and kitchen items)		
Dishwasher—conveyor model	9,500–16,700	10
Dishwasher—door-type, standing		
High temperature	7,700–10,100	10
Low temperature	3,000–8,250	10
Dishwasher		
High temperature	6,995–9,940	10
Low temperature	3,675–7,875	10
Dishwasher—undercounter models		
High temperature	3,300–5,500	10
Low temperature	3,500–5,050	10
Drink dispenser—noncarbonated, refrigerated		
Single, 5 gallon	700	10
Double, 5 gallon	990	10
Triple, 5 gallon	1,230	10
Drink dispenser—soda fountain	1,500–3,800	10
Fat tester	520–1,500	10
Fat vat	475	10
Floor cleaner machine—cleaner/buffer	975	10
Food processor (commercial)	800–3,600	10
Freezers		
Stand-alone		
1-door	1,500	12
2-door	2,000	12
3-door	2,500	12

Restaurant equipment (cont.)

Item	Typical cost new	Age/life table
Walk-in freezer		
6' x 4'	\$4,800	12
8' x 8'	6,800	12
10' x 10'	8,200	12
Glassware (see table settings and kitchen items)		
Granita machine	2,000	10
Grater	700	10
Griddle—countertop		
36"	2,800	10
48"	3,500	10
60"	4,300	10
Grills—clamshell and panini	1,000–1,300	10
Grinder	650–2,400	10
Guest pager kit with 5 pagers (coaster pagers only)	340	10
Guest pager starter kit with 5 pagers (coaster pagers and charging rack)	630	10
Hamburger patty press (see burger patty press)		
Heat lamps with base	170–295	10
Heated air curtain		
36"	1,200	10
48"	1,250	10
60"	1,300	10
72"	1,350	10
Heated warming shelf		
36"	400	10
48"	500	10
Hood ventilation systems—with fire suppression systems		
Exhaust-only with fire suppression		
4' x 48"	3,595	10
9' x 48"	4,495	10
16' x 48"	6,860	10
20' x 48"	7,970	10
Add \$1,000 to each package for "Make Up Air"		
Add for heated "Make Up Air"	7,000–10,000	
Vent-less portable system	5,690	10
Hot chocolate machine	1,200	10
Hot dog roller grill	800–1,800	10
Hot dog steamer/bun warmer	500–815	10
Hot plate—double gas or electric	500	10
Ice cream cabinet	1,000–3,500	12
Ice cream freezer bunker—portable (must have wheels)	690–11,860	12
Ice cream maker (2 quart in 20 minutes)	1,200	10
Ice cream maker—large (soft serve 7 quart countertop)	3,100–5,000	10
Ice dispenser/maker—touch-free countertop		
Cubelet (273 lbs.)	3,300	10
Flaked (392 lbs.)	3,000	10
Flaked (453 lbs.)	3,250	10

Restaurant equipment (cont.)

Item	Typical cost new	Age/life table
Nugget (523 lbs.)	\$4,100	10
Ice machines with bins		
Cuber (290 lbs.)	2,250	10
Cuber (339 lbs.)	5,200	10
Flaker (400 lbs.)	2,800	10
Flaker and nugget (205 lbs.)	3,500	10
Ice merchandiser (double door)	2,925	12
Ice storage bins		
370 lbs.	750	12
778 lbs.	1,050	12
Ice tea brewer	730–900	10
Lettuce chopper/shredder	450	10
Liquid countertop food warmer with pump and heated spout		
3.5 quart	200	12
7 quart	250	12
11 quart	275	12
Microwave		
1000 watts	265–600	10
Approximately 1800 watts	1,120–1,375	10
Approximately 2100 watts	1,150–1,715	10
Milk dispenser		
Single valve—6 gallon	1,400	10
Double valve—12 gallon	1,500	10
Triple valve—18 gallon	1,800	10
Milkshaker	150	10
Mixer—with S/S bowl, beater and wire whip		
12-quart bowl	2,680	10
20-quart bowl	2,100–4,400	10
30-quart bowl	3,500–7,300	10
40-quart bowl	5,800–9,500	10
60-quart bowl	8,000–8,400	10
80-quart bowl	10,300	10
Mixer/grinder combo	700–2,500	10
Nacho cheese warmer	285–370	10
Nacho chip warmer	355	10
Oriental wok stove		
1 burner (13"–16")	950–1,100	10
2 burners	3,700–5,000	10
Ovens		
Combination, including steam feature		
Single	8,300–35,000	10
Double	35,000–48,000	10
Convection—freestanding		
Single	2,600–6,900	10
Double	5,200–7,800	10
Conveyer		
14" wide	1,700–3,800	10
18" wide	3,600–4,100	10

Restaurant equipment (cont.)

Item	Typical cost new	Age/life table
20" wide	\$7,900–8,500	10
32" wide	12,500–26,000	10
Countertop—small	300–700	10
Deck ovens (for pizza)		
1 deck (2–3 pans)	6,370–13,900	10
2 decks (4–6 pans)	10,650–21,600	10
3 decks (6–9 pans)	15,050–29,300	10
4 decks (8–12 pans)	19,225–37,050	10
High speed	6,000–10,000	10
Rotisserie	8,500–16,000	10
Slow roast—heat and hold ovens		
40 lb. capacity	3,000	10
100 lb. capacity	3,800	10
240 lb. capacity	5,800	10
Oyster shucker		
Electric	280	10
Manual	135	10
Pasta cooker, stand-alone	2,900–7,000	10
Pizza dough press	1,700–4,000	10
Popcorn butter dispenser (see liquid countertop food warmer)		
Popcorn machine	155–1,675	10
Pots and pans (see table setting and kitchen items)		
Pretzel display merchandiser	565	10
Range—freestanding		
36" range/oven/grill combo	1,800–7,000	10
48" range/oven/grill combo	5,500–8,600	10
60" range/oven/grill combo	2,800–9,100	10
Refrigerators		
Glass and plate chiller	1,550–2,125	12
Stand-alone		
1 door	1,200–2,400	12
2 door	1,500–3,000	12
3 door	4,000	12
Under counter		
1 door	1,200–1,400	12
2 door	1,750–2,500	12
3 door	3,200	12
Walk-in refrigerator		
6' x 6'	2,750–5,800	12
8' x 8'	3,700–6,500	12
10' x 10'	4,700–8,000	12
Wine cooler	1,200–1,800	12
Rice cooker		
30-cup	250	10
55-cup	550	10
Roll warming drawers (see bun warmer)		
Sausage stuffing machines	1,100–3,600	10
Scales	300	10

Restaurant equipment (cont.)

Item	Typical cost new	Age/life table
Shake mixers (see milkshaker)		
Sharpener—knives	\$475–800	10
Silverware (see table settings and kitchen items)		
Sinks		
One tub	250–365	10
Two tubs	390–580	10
Three tubs	480–760	10
Slicer—meat and cheese	500–3,000	10
Slicing machine 10"	850	10
Slicing machine 12"	1,250	10
Smoker	500–3,500	10
Snow cone machine	900	10
Soda fountain dispenser (CO ₂)	1,500–3,800	10
Soft ice cream machine (see ice cream)		
Soup kettles		
7 quart	140–170	10
10.5 quart	115	10
11 quart	145–185	10
12 quart (650–1200 watts)	255–485	10
Steamer	1,000–6,500	10
Steam tables—serve wells (gas or electric)		
Two openings	885	10
Three openings	860–1,200	10
Four openings	915–1,650	10
Five openings	1,315–1,850	10
Portable (see buffet tables—hot)		
Table—kitchen		
Budget equipment stands (24" x 24" and 24" x 30"); galvanized or stainless		
	290–430	10
Depanning, stainless	970–1,550	10
Pizza, refrigerated		
1 door, 44" wide	2,800	12
2 door, 67" wide	3,800	12
3 door, 93" wide	5,000	12
4 door, 119" wide	7,000	12
Prep, refrigerated		
1 door, 27" long	1,400	12
2 door, 48" long	1,950–2,400	12
2 door, 60" long	2,100–2,650	12
3 door, 72" long	2,500–3,100	12
Chef's salad top		
Table—stainless steel with under shelf	460–970	10
Table—guests		
30" x 42"	80–230	10
48" x 48"	115–325	10
Round 36"	85–255	10
Round 48"	130–410	10

Restaurant equipment (cont.)

Item	Typical cost new	Age/life table
Table with four chairs (basic economy)	\$200–300	7
Table settings and kitchen items		
100-patron capacity; includes dishes, silverware, glassware, cooking supplies, pot/pans, utensils, etc.		
Fair	18,080	10
Average	26,021	10
Good	43,573	10
Tenderizer	1,400	10
Toaster—conveyor	800	10
Toaster—regular	375	10
Topping dispenser	280	10
Uniforms/aprons	50–150	3 A
Utensils (see table settings and kitchen items)		
Vacuum sealer	1,600	10
Vegetable cutter		
Lettuce chopper/shredder	425–465	10
Onion bloom	410	10
Onion slicer	340	10
Potato—general fry cutter	180	10
Potato—spiral fry cutter	220	10
Tomato slicer	320	10
Waffle baker		
Single—Belgian	750–910	10
Double	925	10
Work tables		
Maple top		
24" × 48"	365	10
24" × 60"	410	10
24" × 72"	460	10
Stainless steel		
24" × 36"	210–365	10
24" × 48"	215–375	10
24" × 60"	235–400	10
24" × 72"	250–430	10
Wrapping machine—hand	200	10
Wrapping machine—power	450–3,000	10

Service garage

Item	Typical cost new	Age/life table
A/C diagnostic system	\$1,740	15 C
A/C digital refrigerant handling system	1,865–5,455	15 C
A/C refrigerant recovery only system	1,500	15 C
Air compressor (5 hp+)		
20 gallon—2 hp	620	14
40 gallon	800	14
60 gallon	850–1,200	14
80 gallon	1,030–2,900	14
120 gallon	2,500–5,500	14
Rotary screw compressor—80 gallon	3,290–4,200	14
Rotary screw compressor—120 gallon	4,100–5,610	14
Air impact tools (½" drive)—average price per tool (use same average cost for ¾")		
Air hose reel	250	15 C
Cutting tools	93	15 C
Drills	118	15 C
Grinders	100	15 C
Hammer/chisels	63	15 C
Ratchet	101	15 C
Sanders/blasters	100	15 C
Specialty	88	15 C
Spray gun	122	15 C
Wrenches	113	15 C
Anti-freeze recycler		
Independent batch machine	4,000–4,600	15 C
Portable—hooks up to vehicle	2,600	15 C
Auto lifts		
2 post and above ground		
9,000–10,000 lbs.	1,900–3,900	15 C
12,000 lbs.	3,500–5,900	15 C
15,000 lbs.	3,750–9,000	15 C
4 post and alignment		
7,000 lbs.	2,100–3,850	15 C
9,000 lbs.	2,240–3,300	15 C
12,000 lbs. scissor	7,900–11,000	15 C
14,000 lbs.	3,750–7,100	15 C
18,000 lbs.	10,200–11,700	15 C
27,000 lbs.	12,250–16,250	15 C
35,000 lbs.	16,900–19,250	15 C
40,000 lbs.	19,350–22,100	15 C
Motorcycle/ATV lift	710–1,165	15 C
Battery chargers		
Bench top	100–150	15 C

Service garage (cont.)

Item	Typical cost new	Age/life table
Wheeled	\$218–427	15 C
Portable jump carry pack	121–426	15 C
Wheeled	691–1,496	15 C
Battery testers	50–386	15 C
Bearing packer	150	15 C
Bench grinder (6")	50–155	15 C
Body shop repair manual (1 manual, paper)	70	No dep.
Brake bleeder	110	15 C
Brake cleaner (port. brake washer for wet coll. method)	663	15 C
Brake lathe		
Combination—rotors, drums, flywheels, etc.	4,127–6,800	15 C
Heavy duty (for trucks and equipment)	7,631	15 C
On-car lathe (don't remove parts from the car)	5,893–10,000	15 C
Regular—for rotors and drums	4,370–4,865	15 C
Truck adapter kit	1,100	15 C
Brake shop—lathe, bench, micrometer, drum wear gauge, heavy duty adapter set, etc.	11,644	15 C
CD service manual	3,900	No dep.
Computer—PDF/DVD	2,000	5 B
Drill press	177–830	15 C
Dwell-tach gauges (handheld)	120	15 C
Electric drills—1/4" or 3/8"	50–250	10
Engine analyzer machine	4,000–6,000	5 B
Engine crane/hoist		
1 ton	363–670	15 C
2 ton	340–600	15 C
3 ton	5,158	15 C
Engine stand	175–945	15 C
Exhaust ventilation system	1,040–1,407	15 C
Fire extinguishers		
Small each	20–65	10
Large each	66–188	10
Floor jacks		
2 ton	50	15 C
3 ton	100–155	15 C
Fuel system service machine	3,995	15 C
Diesel	3,995	15 C
Gear oil and lube dispenser	65–478	15 C
Hand tools		
Body shop mechanic	2,000–15,000+	15 C
Service mechanic	3,000–20,000+	15 C
Headlight aimer	500–1,500	15 C
Leak finder	1,428	15 C

Service garage (cont.)

Item	Typical cost new	Age/life table
Lube equipment (portable chassis)	\$945	15 C
Micrometers (also called mikes) and gauges (assorted)	350	15 C
Nitrogen tire filling system	5,644–8,523	15 C
Oil clean/flush machine	1,995–2,995	15 C
Oil drain receiver	84–568	15 C
Oil filter crusher	1,130–2,066	15 C
Parts washing tanks		
7 gallon (bench)	115	15 C
20 gallon	226	15 C
30 gallon	372–1,385	15 C
45 gallon	1,092–1,270	15 C
Parts washing tank—spray washer	3,265–5,055	15 C
Plasma cutters		
25 amp	975–1,400	15 C
60 amp	2,300–2,675	15 C
80 amp	3,645	15 C
Power broom	700	15 C
Power steering fluid exchanger	1,054	15 C
Press—hydraulic floor and shop		
12 ton	1,000	15 C
20 ton	2,500	15 C
30 ton	3,500	15 C
50 ton	5,680	15 C
Spark plug cleaner		
Cleaner and tester	550	15 C
Cleaner only—pneumatic air cleaner	30	15 C
Steel shelving— 36" x 72" (per linear foot)	15	15 C
Timing lights	32–70	5 B
Tire changing machine	1,205–12,000	15 C
Tool chests and carts		
5 drawer	274–978	15 C
7 drawer	402–670	15 C
10 drawer	853–2,772	15 C
12 drawer	990–3,035	15 C
Cart, zero–two drawer	110–291	15 C
Transmission fluid exchanger	3,252–4,159	15 C
Transmission fluid/power steering fluid exchanger	3,624–4,552	15 C
Transmission jack	250–2,900	15 C
Tube/pipe bending machine	6,935–8,165	15 C
Welder—ARC/MIG	299–2,429	15 C
Wheel alignment machine	10,850–25,000	15 C
Wheel balancers—electronic	1,140–9,299	15 C
Work benches 48" x 29" x 34" (per linear foot)	60	15 C

Vending machines

Item	Typical cost new	Age/life table
Bill changer		
Coin changer only—\$1–\$5 bills to coins	\$595–945	15 B
Coin changer only—\$1, \$2, \$5, \$10, and \$20 bills to coins	1,395–3,875	15 B
Credit card system retro-fill (add-on)	1,299	15 B
Multifunction—breaks bills to smaller bills and coins	5,299–7,899	15 B
Bulk candy machine	2,499	15 B
Cigarette vending machine 48"	1,700–2,500	15 B
Coffee/espresso flavored—machines		
Single flavor	820	10
Two-flavor	1,090	10
Three-flavor	1,350–1,850	10
Four-flavor	2,600–2,400	10
Combination machine—small	2,499	15 B
Combination machine—large	2,699	15 B
Cotton candy snack machine	8,975	15 B
Drinks		
Countertop can soda vending machine (48-can capacity)	600	15 B
Junior vending machine—cans only (8–10 selections)	1,000–1,400	15 B
Large vending machine—bottles only	2,800–4,300	15 B
Large vending machine—coins and bills (cans and/or bottles)	1,700–2,500	15 B
Hot beverage vending machine		
With grinder capabilities	2,600–3,100	15 B
Without grinder capabilities	1,900–2,400	15 B
Ice cream/frozen food vending	2,200–3,600	15 B
Milk vending machine	5,000	15 B
Snack machine		
Junior—up to 40 selections	700–1,700	15 B
Large—over 40 selections	1,800–2,500	15 B
Small—countertop (one–two rows)	300–600	15 B
Snack—refrigerated		
5–6 trays—coins and bills	2,650	15 B
Date sensitive items (first in, first out)	7,000	15 B
Vends small plates, salads, sandwiches, and odd items	2,900–5,000	15 B
Water cooler—bottled water dispenser		
Cold only	140–279	10
Hot and cold	160–300+	10

Veterinary

Item	Typical cost new	Age/life table
Anesthesia machine		
For larger animals with vaporizer	\$5,935–14,500	7
Smaller—regular units with vaporizer	2,000–4,800	7
Small table top system with vaporizer	1,300	7
Buster ICU	220–470	5 C
Cages—stainless steel		
8' x 9' (includes top row: four 24" w x 24" h; middle row: two 36" w x 30" h and one 24" w x 30" h; bottom row: two 48" w x 30" h, double door)	5,833	15 C
8' x 10' (includes top row: four 24" w x 24" h; middle row: four 24" w x 30" h; bottom row: two 48" w x 30" h)	4,892	15 C
Cast cutter	1,100–1,250	10
Centrifuge	1,760	10
Basic system	200–500	7
Multipurpose	800–2,600	7
Chemistry analyzers	2,500–15,000	7
Cryosurgery units	850–3,200	10
Defibrillators	1,400–2,900	7
Dental units		
Main system	1,980–3,500	10
Polishers	500–850	10
Scalers	465–480	10
Scaler/polisher combo	780–1,680	10
Doppler for blood pressure screening and monitoring	1,050	7
ECG/EKG machines	750–2,500	7
Electrolyte analyzers	5,000	7
Electrosurgery units (ESU)		
1.7 MHz	600	7
3.0 MHz	1,550	7
4.0 MHz	2,960–17,000	7
Endoscopy		
Endoscope	10,300–11,300	10
Positioner	1,900	15 C
Hematology system	11,000–19,900	7
Incubator	430–1,150	10
IV pole	60–445	15 C
IV syringe pumps	1,400	10
Lab scope	1,440	15 C
Lasers	13,500–29,000	10
Lighting		
Double surgery mounted light	5,000–16,000	10

Veterinary (cont.)

Item	Typical cost new	Age/life table
Floor exam light	\$250–670	10
Floor mobile surgery light	1,700	10
Mounted reflector light	1,120–4,100	10
Microscopes	350–1,500	15 C
Oscillometric blood pressure monitor	1,350	7
Otoscope—VideoPath veterinary imaging system	1,500	5 B
Patient warming/cooling systems	400–1,600	10
Power sources (handles, desk chargers, and wall transformers)	265–730	10
Pulse oximeter/capnograph	700–3,700	7
Handheld	430–1,200	7
Respiration monitor	420	7
Scales	645–865	15 C
Feline	130–320	15 C
Walk-on	450–990	15 C
Seating—stool	110–1,660	10
Smoke evacuators	980	10
Stands (basin, instrument, and mayo)	160–350	15 C
Sterilizers		
Chamber	2,150–10,850	10
Pressure steam	600	10
Table—multipurpose (hydraulic, stainless steel, on wheels)	1,900–2,300	15 C
Bathing	4,500	15 C
Examination—folding wall mounted	1,100	15 C
Examination—lift tables	3,200–5,200	15 C
Surgery	2,700–3,800	15 C
Utility	430–900	15 C
Tonometer	3,150	10
Vet diagnostic set—ophthalmoscope/otoscope (complete)	160	5 B
Vet test (blood chemistry analyzer)	10,815	10
Ultrasonic cleaner	500–2,500	10
Ultrasound	4,000–5,200	5 B
Vital signs monitor	2,320–5,500	10
X-ray		
Dental	2,200–6,290	15 C
Portable	4,500–13,600	15 C
Stand	800–1,900	15 C
Stationary	14,500–19,000	15 C
Table	3,400	15 C

Video equipment rental

Item	Typical cost new	Age/life table
BluRay DVD player	\$150–500	3 B
BluRay 3D DVD player	229–430	3 B
Camcorders—digital	30–3,200	3 B
Cameras—digital	30–7,000	5 A
Consoles		
Game Cube—console (upper end may be bundled)	100–125	3 B
Accessories	20–65	3 B
Games	15–200	3 B
Nintendo DS—console (upper end may be bundled)	130–300	3 B
Accessories	10–30	3 B
Games	10–70	3 B
Nintendo DSi—console (upper end may be bundled)	170–350	3 B
Accessories	10–30	3 B
Games	12–250	3 B
Nintendo Wii—console (upper end may be bundled)	190–250	3 B
Accessories	10–190	3 B
Games	10–170	3 B
Playstation 2—console (upper end may be bundled)	100	3 B
Accessories	10–160	3 B
Games	13–120	3 B
Playstation 3—console (upper end may be bundled)	300–1,270	3 B
Games	26–144	3 B
PSP system—console (upper end may be bundled)	170–280	3 B
Accessories	30–75	3 B
Games	10–135	3 B
XBox 360—console (upper end may be bundled)	150–500	3 B
Accessories	10–170	3 B
Games	20–190	3 B
XBox—console (upper end may be bundled)	100	3 B
Accessories	10–70	3 B
Games	14–53	3 B
DVD recorder	125–240	3 B
DVD player	42–100	3 B
DVDs and BluRay	19	3 A
Cases	1	3 A
Videotapes	2	50%

III. Valuation guidelines for law libraries

Law Libraries

Suggested values for January 1, 2018

This schedule has been prepared by the Property Tax Division of the Oregon Department of Revenue, State of Oregon, in cooperation with Multnomah Law Library and the Oregon State Bar. Owners of Law Libraries should declare the schedule values to the assessor. No further reduction should be made for depreciation, shopwear, or obsolescence. Space prevents a listing of all books that might be found in a Law Library. The lack of a listing does not indicate that individual books, sets, or volumes should not be reported. Such unlisted books, sets, or volumes should be reported using Section Q values unless personal knowledge indicates greater actual value on some sets.

Instructions

Column I: Present value.

Column II: If set incomplete or lapsed deduct complete Column II total from Column I value.

Column III: If deduction of Column II exceeds valuation shown in Column I—value books at price shown in column III, but if no price is indicated then value is as shown in Section Q.

Index	Section	Index	Section	Index	Section
Advanced Sheets and Pamphlets	No Value	Corpus Juris Secundum	F	Oregon Digest	E
American Bar Association Reports	J	Cumulative Bulletins (G.P.O.)	N	Oregon Law Review	J
American Decisions	K	Dictionaries	D	Oregon Reports	N
American Digest	E	Digest	E	Oregon Session Laws	L
American Jurisprudence	F	Encyclopedias	F	Oregon Tax Court Reports	N
American Jurisprudence Legal Forms Rev. Ed.	P	English Ruling Cases	A	Other States' CD	S
American Jurisprudence Pleading and Practice Rev Ed.	P	Federal Cases	N	Pacific Digest	E
American Jurisprudence Trials	P	Federal Digest	E	Pacific Reporter	H
American Maritime Cases	N	Federal Procedural Forms	P	Pacific States Reports	N
American Reports	K	Federal Reporter	H	Periodicals and Law Journals	J
American State Reports	K	Federal Rules Decisions	H	Prentice-Hall Services (Bound Volumes)	N
American Annotated Cases	K	Federal Supplement	H	Proof of Facts	P
American Law Reports	K	"FICHE" (West Microfilm) Value Same as Bound Vols.	H	Rabkin & Johnson Current Legal Forms	P
American Law Reports Federal	K	Hillyer's Forms of Pleading and Practice	Q	Restatement of Law	P
American Trial Lawyers	J	House and Senate Journals (Oregon)	L	Selected Case System	K
American and English Annotated Cases	K	Labor Cases (CCH) Bound Volumes	N	Senate and House Journals (Oregon)	L
Atlantic Reporter	H	Lawyer Reports Annotated	K	Session Laws	L
Attorney General Reports (Oregon)	I	Loose-Leaf Services (CCH, BNA and RIA)	G	Shepard's Citator Service	M
Automobile Cases (C.C.H.) Bound Volumes	N	Modern Legal Forms	P	Southeastern Reporter	H
Bender's Federal Practice Forms	P	NACCA	J	Southern Reporter	H
Board of Tax Appeals Reports	N	Negligence Cases (CCH) Bound Volumes	N	Southwestern Reporter	H
British Ruling Cases	A	Negligence Compensation Cases Annotated	N	Tax Court Reports	N
Cause of Action	R	New York Supplement	H	Texts	Q
California Reporter	H	Nichols Cyclopedia of Legal Forms Rev. Tax Ed.	P	United States Code Annotated	C
Charters and Ordinances	B	Northeastern Reporter	H	United States Code Service	C
CLEs	S	Northwestern Reporter	H	U.S. Code Congressional Service	C
Codes and Statutes	C	Opinions of the Attorney General (Oregon and U.S.)	I	U.S. Supreme Court Reports	O
Commerce Clearing House (Loose Leaf Serv.)	G	Oregon Cases (West)	N	U.S. Supreme Court Report Digest	E
Commerce Clearing House (Bound Volumes)	N	Oregon Codes	C	West Bankruptcy Reporter	S
Corpus Juris	F	Oregon Court of Appeals Reports	N	West's Federal Forms	P

(Columns II, III. See instructions page 71.)

Section	Column I	Column II	Column III
A. British & English			
British Ruling Cases	Value Section Q		
English Ruling Cases	Value Section Q		
B. Charters & Ordinances			
Miscellaneous Volumes	Value Section Q		
C. Codes & Statutes			
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West's Oregon Revised Statutes Annotated	\$2,087.00	\$928.00 annual supplement	\$141.00 volume
Oregon Codes Prior 1943	\$10.00/edition		
U.S. Code Service (USCS) Complete	\$3,975.00	\$3,975.00 annual supplement	
Individual Title (for example: Revenue)	\$832.00		\$50.00 volume
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D. Dictionaries			
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Black's 10th	\$81.95		
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Miscellaneous Other Law Dictionaries	\$10.00/volume		
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First Decennial	\$300.00		
Second Decennial	\$300.00		
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Fourth Decennial	\$300.00		
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(Columns II, III. See instructions page 71.)

Section	Column I	Column II	Column III
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101–366 Pacific 3rd	\$595.00		
367–584 Pacific 2nd	\$2,648.00		
525 Pacific 2nd–date	\$23,405.00	\$2,784.00 annual supplement	
U.S. Supreme Court Digest:			
Lawyer's Edition, 2nd	\$3,599.00		
West's Edition	\$5,957.00	\$2,364.00 annual supplement	
Roses' Notes with Supplement	\$10.00		

(Columns II, III. See instructions page 71.)

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F. Encyclopedias			
American Jurisprudence, 1st Complete	\$10.00		
American Jurisprudence, 2nd Complete	\$23,260.00	\$6,502.00 annual supplement	
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G. Loose Leaf Services			
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Section	Column I	Column II	Column III
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