

Personal Property Valuation Guidelines

2024

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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Compiled by Property Tax Division
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Have questions? Need help?

Property tax

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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, contact:

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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.

Statutes state that if the item of property is “affixed to” or “erected upon” land or buildings and isn’t “moveable,” its real property. Conversely, if it’s not “affixed to” or “erected upon” land or buildings and is “moveable,” it is personal property. ORS 307.010, 307.020, OAR 150-307-0010

Affixed or erected upon. Items of machinery and equipment that are bolted to, screwed to, nailed to, or attached to the building or land in a permanent manner or are, by virtue of their weight, rendered immovable are considered real property. A freestanding walk-in cooler in a convenience store isn’t considered moveable because of its weight. A service counter or gondola in the same store may be screwed, glued, nailed or otherwise attached to the land or building and, therefore, classed as real property. On the other hand, these items may be held in place by virtue of their weight and be readily moveable and, therefore, classed as personal property. ORS 307.010

Moveable. Items of property that can be and are readily moved are personal property. A desk, though heavy, is generally considered moveable. A chair with casters is obviously moveable. Freestanding appliances may be heavy but are generally classed as personal property. OAR 150-307-0010

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 personnel 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 \times 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 |

$$\$25,000 \times 0.54 = \$13,500 \text{ real market value}$$

(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 |

$\$13,500 \div 54 = \$25,000$ est. original cost new
(Acquisition cost \div valuation factor = est. original cost new)

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

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

Year 12 $\$25,000 \times$ 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

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

This list isn't complete.

| | Age/life | Age/life | Age/life | Age/life | Age/life |
|-------------------------------------|----------|------------------------------------|----------|-------------------------------|-----------------|
| AV equipment | 5C | | | | |
| Air conditioners | 10 | Fork lift trucks | 8 | Pagers | 3B |
| Aircraft equipment | 5B | Foster home furniture and supplies | 10 | Pallet jacks | 15C |
| Alarm systems | 15C | Freezers | 5B | Pallets/bins/crates | 50% |
| Amusement devices | 3A | Frozen food cabinets | 12 | Pay phones (leased) | 8 |
| Appliances—free standing | 5B | Frozen food cases | 12 | Photographic equipment | 10 |
| Art work | 1 | Golf carts | 10 | Pinball | 3A |
| ATM machines portable | 5B | Golf carts and course equipment | 10 | Pinball machines | 3A |
| Auto diagnostic electric | 5B | Grocery equipment | 8 | Pool tables | 8 |
| Auto repair equipment | 15C | Grocery store fixtures | 10 | Popcorn machines | 10 |
| Backbars | 15C | Handpieces (dental) | 5B | Printing equipment | 5C |
| Bakery equipment | 10 | Heavy equipment | 14 | Radio and TV broadcast | 10 |
| Barber shop equipment | 10 | High-tech medical diagnostic | 5B | Radio and TV repair equipment | 5B |
| Battery chargers | 15C | High-tech medical electronic | 7 | Recording studio equipment | 5B |
| Beauty shop equipment | 10 | Hospital equipment | 5B | Refrigerated cases | 12 |
| Bowling equipment | 12 | Hotel furniture/fixtures | 10 | Rental equipment | 10 |
| Bowling pins | 3 | Hotel/motel equipment | 10 | Rental store fixtures | 10 |
| Bulk plant equipment | 15C | Ice cream machines | 10 | Road construction equipment | 14 |
| Butcher shop equipment | 10 | Ice making machines | 10 | Safe deposit boxes | 15C |
| Cabinet shop equipment | 15C | Juke boxes | 10 | Safes | 15C |
| Cable TV systems | 5A | Juke box (digital) | 5B | Satellite dish relays | 10 |
| CAD/CAM equipment | 5A | Landscaping equipment | 5B | Saw mills—portable | 22 |
| Calculators | 5C | Laser equipment | 10 | Scanners | 5B |
| Cameras (digital) | 5A | Lathes | 15C | Scientific equipment | 3B |
| Cameras (non-digital) | 10 | Libraries | Special | Service station | 15C |
| Cameras-digital-DVD-Video | 5A | Lift trucks | 14 | Sewing/apparel equipment | 15C |
| Car wash equipment | 15C | Linens | 50% | Shake mills—portable | 15C |
| Cash register | 5B | Log bunks | 50% | Sheet metal fabrication | 15C |
| Cellular phones | 3B | Logging equipment | 15A | Shelving | 10 |
| Chain saws | 3B | Lobby video terminals | 7 | Shingle mills—portable | 15C |
| Chairs | 15C | Machine shop equipment | 15C | Shoe rental | 3B |
| Child care furniture | 10 | Mainframes/servers | 7 | Signs | 15C |
| Coin counters | 5B | Manufacturing equipment—general | 15C | Small hand tools | 5B |
| Coin-op laundry equipment | 10 | Meat processing equipment | 10 | Soft drink equipment | 10 |
| Computers | 5A | Medical diagnostic equipment | 15C | Sound equipment | 10 |
| Concession equipment | 10 | Medical lab equipment | 10 | Steam cleaners | 15C |
| Construction tools | 3B | Medical office equipment | 15C | Stream cleaning equipment | 15C |
| Copiers | 5A | Medical-high tech equipment | Table 4 | Survey equipment | 5B |
| Costume/tuxedo/bowling shoes rental | 3B | Medical-lab equipment | 10 | Tanning equipment | 5B |
| Data processing equipment | 7 | Medical-office equipment | 15C | Tavern equipment | 10 |
| Decor | 15C | Mining equipment | 15C | Telephone systems | 5B |
| Dental equipment | 5B | Mobile radio/phones | 5B | Testing equipment | 15C |
| Desks | 15C | Modular offices | 15C | Theatre/projection | 15C |
| Dictation equipment | 3 | Molds (Table 3) | 3 | Tire recapping equipment | 15C |
| Dies (Table 3) | 10 | Motel furniture fixtures | 10 | Tool boxes | 15C |
| Display racks | 10 | Movie production equipment | 10 | Tractors | 14 |
| Dry cleaning equipment | 10 | Musical instrument rentals | 10 | TV sets | 10 |
| Dryers | 10 | Newspaper equipment | 10 | Typewriters | 10 |
| Dumpsters | 10 | Noncommercial video | 3B | Unlicensed vehicles | 15C |
| DVD players | 3B | Recording equipment | 10 | Utility trailers—unlicensed | 15C |
| DVDs (movies) | 3A / 50% | Nursing home equipment | 10 | VCRs | 3B |
| Electronic mfg. equipment | 3B | Office fixtures | 15C | Vending carts | 10 |
| Fiber glass/boat (Table 3) | 3 | Office furniture | 15C | Vending machines | 15B |
| Filing cabinets | 15C | Office machines | 10 | Ventilating fans | 10 |
| Finger print scanners | 5B | Office furniture | 10 | Veterinary equipment | 15C |
| Fish processing | 3B | Optical equipment | 10 | Video and DVD cases | Same as medical |
| Fitness equipment | 14 | | | Video and DVD games | 3B |

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

- Air compressors/drills
- Asphalt rock-crushing plants
- Asphalt spreaders
- Backhoe/loaders
- Bituminous mixer/plant/spreaders
- Bucket loaders
- Carryalls
- Catering/vendor trucks/wagons
- Cement spreaders
- Concrete mixers
- Concrete batch plants
- Cranes
- Crawlers
- Crusher/crushing plant
- Ditchers/diggers
- Earthmoving scrapers
- Electric generating equipment
- Excavators
- Fork lifts/front end loader/bucket loader
- High lifts
- Leveling graders
- Lighting plants
- Log loaders
- Mixmobiles
- Mobile kitchens/carts
- Motor graders/leveling graders
- Paving equipment
- Portable storage bins/tanks
- Portable shop
- Power hoists/shovels
- Power plants
- Roadrollers/sheepsfoot rollers
- Rotary screens
- Sand classifiers and drags
- Sawmill portables
- Scarifiers and rollers
- Scrap metal balers
- Scrapers
- Scrubber screens and plant feeders
- Skidders
- Tractors
- Welder equipment
- Wiring equipment
- Yarders

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 |
|-----------------------|--|--|--|---|--|--|--|---|
| 2023 | 0.70 | 0.65 | 0.49 | 0.58 | 0.75 | 0.75 | 0.76 | 0.83 |
| 2022 | 0.20 | 0.45 | 0.33 | 0.32 | 0.60 | 0.50 | 0.60 | 0.73 |
| 2021 | 0.15 | 0.30 | 0.13 | 0.19 | 0.47 | 0.35 | 0.43 | 0.63 |
| 2020 | | | 0.07 | 0.10 | 0.39 | 0.30 | 0.32 | 0.56 |
| 2019 | | | | 0.07 | 0.30 | 0.25 | 0.23 | 0.49 |
| 2018 | | | | | | | 0.14 | 0.42 |
| 2017 | | | | | | | 0.10 | 0.37 |
| 2016 and older | eScooters 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 Pagers 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 (digital) 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 | 3D desktop printers AV 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:
Cash register purchased in 2018 (see 5B)
Cost new \$10,000
Valuation factor 0.75 (5 B schedule)
Cost x valuation factor = depreciated value
\$10,000 x 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 | | | |
|--|--|--|--|--|---|
| 2023 | 0.83 | 0.85 | | | |
| 2022 | 0.76 | 0.80 | | | |
| 2021 | 0.66 | 0.74 | | | |
| 2020 | 0.59 | 0.68 | | | |
| 2019 | 0.52 | 0.61 | | | |
| 2018 | 0.45 | 0.56 | | | |
| 2017 | 0.39 | 0.51 | | | |
| 2016 | 0.37 | 0.50 | | | |
| 2015 | 0.33 | 0.44 | | | |
| 2014 | 0.30 | 0.39 | | | |
| 2013 | 0.30 | 0.34 | | | |
| 2012 and older | 0.30 | 0.30 | | | |
| 3D industrial type printers (relatively little computing resources) Acoustic gun Actuated powder fastener Adding machine Air compressors—small (port.) Air conditioner Air impact tools: Air boards, chisel, drills, nailers, pavement breaker, ratchets, staplers Amusement rides—portable Apartment, motel, and hotel Arch spreader Arrow board—solar powered ATVs/quads Backfill tamper—air Bakery equipment Barber and beauty equipment BBQ grill/broiler propane Blower—back pack Blower—gasoline Broiler Bus cart Butcher shop equipment Cameras (non-digital) Can opener counter Can/bottle crusher Car charging stations Carpentry hand tools Carpet blower dryer | Drywall lift DVD kiosks Electric drill Electric eel Electronic transit level Restaurant robot waiter Fan—floor or portable Finish sander—orbital Fire extinguishers Fitness equipment Floor polisher Floor spade—air Fryer Garbage compactor Garbage dumpster/roll carts Gear puller Golf course equipment Gondolas Grinder Grocery store shelving Hand drills and saws Heat gun Hole hog Ice cream machine Ice machine Intercom system Jig saw Kiosks Landscape and lawn maintenance equipment: Aerator, blower, trimmer, edger, mower, thatcher, tiller, overseeder Level-builders Magnet—standard hand | Measuring wheel Meat processing equipment Medical lab equipment Medical rehab. equipment Medical surgical equipment Metal detector Mitre saw Mortar mixer Movie production equipment Musical rental equipment Oiler with pan Optical equipment Ozone machine Paint sprayer—airless Paper baller Patient lift Photographic equipment Picnic tables Pipe cutter Pipe threader powered Plastic pallets Plotters Polisher—car Polisher/sander Popcorn machine Portaband saw Porta potties Portable engine stand Portable lights—small Post/Fence driver—air Power distribution panel Power planer—hand held Power snake Pressure washer Printing presses | Pruner—power-gas Pumps Race cars Radio Radio/TV broadcast equipment Recycle bins Rental furniture Restaurant equipment Restaurant robot waiter Retail store fixtures Rock drill—air Roller—double drum ride on Rotary hammer Router—shop Sander belt Satellite dish Sawzall Scaller needle—air small Screwdriver—electric Self leveling laser Sewing machines Shelving Shipping container Small garbage dumpsters and residential plastic roll containers Small hand tools Sod cutter Soda fountain dispenser Space heaters Spray tanning booths Stereo (includes CD players) Stereo/sound equipment | Storage cabinets Swimming pool lifts System furniture Tanning equipment—bed and booth Televisions Tile saw Tile stripper—electric Time clock Tine tiller—front Torch set cart Transmission jack—small Trash containers Trenchers—all Troller TV/radio broadcast Typewriters Vending carts Vent fans Veterinary lab equipment Veterinary surgical equipment Vib plate MD narrow Wallpaper steamer Washer and dryer Water ram Wet/dry vacuum | 3D industrial type printers (relatively moderate computing resources) Book binders Bowling alley equipment and furnishings Drill pipe (well drilling) Envelope stuffers Refrigerators Refrigerated cases Freezers Frozen food cases Stitchers Tattoo machine (gun) Walk-in cooler Walk-in freezers Wine chiller Wine cooler |

Table 2 (continued)
Personal property valuation factors

| Year acquired | 14 years | 15 A years | 15 B years | 15 C years | | | |
|-----------------------|---|--|-------------------------|---|---|--|--|
| 2023 | 0.70 | 0.65 | 0.83 | 0.88 | | | |
| 2022 | 0.67 | 0.63 | 0.73 | 0.83 | | | |
| 2021 | 0.63 | 0.58 | 0.66 | 0.79 | | | |
| 2020 | 0.59 | 0.52 | 0.59 | 0.74 | | | |
| 2019 | 0.54 | 0.46 | 0.52 | 0.71 | | | |
| 2018 | 0.47 | 0.42 | 0.45 | 0.66 | | | |
| 2017 | 0.42 | 0.38 | 0.39 | 0.63 | | | |
| 2016 | 0.38 | 0.34 | 0.37 | 0.60 | | | |
| 2015 | 0.34 | 0.31 | 0.35 | 0.57 | | | |
| 2014 | 0.31 | 0.28 | 0.30 | 0.54 | | | |
| 2013 | 0.28 | 0.25 | 0.30 | 0.51 | | | |
| 2012 | 0.25 | 0.23 | 0.25 | 0.46 | | | |
| 2011 | 0.20 | 0.21 | 0.20 | 0.41 | | | |
| 2010 | 0.18 | 0.20 | 0.20 | 0.37 | | | |
| 2009 and older | 0.18 | 0.18 | 0.15 | 0.30 | | | |
| | <p>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</p> | <p>Delimber Dozer low ground press Dozer standard track Feller buncher Forward Ladder Log loader Log stacker Logging equipment Pusharounds Rod runner Roller-single drum Skidder Skidder steer auger Skidder steer planer Skidder attachment Slash buster Tree harvester Yarder (not exempt)</p> | <p>Vending machines</p> | <p>Dumpsters—metal Electric welder Exam. room cabinets Exam. table Filing cabinet Fire extinguisher Fireprotection equipment Floor jack Free weights Gas cylinders Gas welder 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 Meteorological equipment Micrometers and gauges Mining equipment Mobile floor crane Movie theatre equipment Non-rental pianos</p> | <p>3D industrial type printers (relatively complex computing resources) 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 cylinders Car Wash equipment Cargo container (converted) Chain hoist Chippers—large CO₂ cylinders—beverage Compactor/bailer Concrete vibrator Decor Distributor machine Drill press Dry cleaning equipment</p> | <p>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 cylinder < 25 gallon RamC11 Recycle dumpsters Roll-off dumpsters 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</p> | <p>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</p> |

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 |
|-----------------------|--|---|---|
| 2023 | 0.95 | 0.96 | 0.97 |
| 2022 | 0.93 | 0.95 | 0.96 |
| 2021 | 0.91 | 0.94 | 0.95 |
| 2020 | 0.88 | 0.93 | 0.94 |
| 2019 | 0.83 | 0.90 | 0.93 |
| 2018 | 0.77 | 0.87 | 0.92 |
| 2017 | 0.72 | 0.84 | 0.91 |
| 2016 | 0.66 | 0.80 | 0.89 |
| 2015 | 0.59 | 0.76 | 0.86 |
| 2014 | 0.53 | 0.72 | 0.84 |
| 2013 | 0.47 | 0.67 | 0.81 |
| 2012 | 0.41 | 0.63 | 0.79 |
| 2011 | 0.35 | 0.58 | 0.76 |
| 2010 | 0.31 | 0.53 | 0.73 |
| 2009 | 0.28 | 0.49 | 0.70 |
| 2008 | 0.27 | 0.44 | 0.66 |
| 2007 | 0.26 | 0.40 | 0.63 |
| 2006 | 0.25 | 0.36 | 0.58 |
| 2005 | | 0.33 | 0.52 |
| 2004 | | 0.32 | 0.47 |
| 2003 | | 0.31 | 0.44 |
| 2002 | | 0.30 | 0.42 |
| 2001 | | | 0.41 |
| 2000 | | | 0.40 |
| 1999 | | | 0.39 |
| 1998 | | | 0.38 |
| 1997 and older | <p>Box printers Conveyors Dewatering units Dumpers Filtering equipment Heat treat equipment Hoists Hoppers Industrial washers</p> <p>(C.O.P., barrel, vat bin, tank, belt, etc.) Labelers (non-digital) Oil Extractors Packaging equipment Sifters/screeners Size graders Stainless steel pumps</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>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.</p> </div> | <p>Barkers Boring machines Commercial/industrial cookers Distillers Disintegrators Extractors Industrial blending equipment Industrial mixers Pasteurizers</p> <p>Portable fillers Portable sawmills Precision laser/plasma cutters Presses Product cooling/freezing equipment Stainless steel food dicers Stuffers/extruders</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>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.</p> </div> | <p>Acetylene cylinders Any vessel used for product aging or curing Barrels (SS) Fermentors</p> <p>Large volume metal totes and bins Propane cylinders > 25 gallon Valves (SS) Vats (SS)</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>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 hoses, wheels, or forklift slats, and the ability to function without the need for supporting structures, foundations, or special engineering.</p> </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. | | |
| 2023 | 0.77 | 0.65 |
| 2022 | 0.60 | 0.25 |
| 2021 | 0.46 | 0.15 |
| 2020 | 0.36 | 0.00 |
| 2019 | 0.28 | 0.00 |
| 2018 | 0.22 | 0.00 |
| 2017 | 0.17 | 0.00 |
| 2016 | 0.13 | 0.00 |
| 2015 | 0.10 | 0.00 |
| 2014 | 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 |
| Vacuum cleaner | | 289.00 | | 15 C |
| 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 |
| ECG/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 (Phoroptor) | 3,916–6,644 | 10 |
| Refractor (Phoroptor, 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 cleaner | 289 | 15 C |
| 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, 2023

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 Encyclopedia 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 | | | |
| Oregon Revised Statutes (2019) | \$925.00 | | |
| Oregon Revised Statutes 2018 Supplement | \$145.00 | | |
| West's Oregon Revised Statutes Annotated Oregon Codes Prior 1943 | \$4,802.00 \$10.00/edition | \$1,623.00 annual supplement | \$214.00 |
| U.S. Code Service (USCS) Complete | \$8,606.00 | \$3,975.00 annual supplement | \$50.00 volume |
| Individual Title (for example: Revenue) | \$671.00 | | |
| U.S. Code Annotated (USCA) Complete | \$25,476.00 | \$5,224.00 annual supplement | \$332.00 per volume in title |
| Individual Title (for example: Revenue) | \$513.00 | \$2,400.00 annual service | |
| U.S. Code, Congressional and Administrative News | \$4,344.00 | | |
| D. Dictionaries | | | |
| Ballentine | \$16.58/edition | | |
| Black's 10th | \$84.95 | | |
| Black's Early Editions | \$60.00/edition | | |
| Bouvier | \$150.00/edition | | |
| Miscellaneous Other Law Dictionaries | \$10.00/volume | | |
| E. Digests | | | |
| American Digest System: | | | |
| Century Edition | \$300.00 | | |
| First Decennial | \$300.00 | | |
| Second Decennial | \$495.00 | | |
| Third Decennial | \$495.00 | | |
| Fourth Decennial | \$495.00 | | |
| Fifth Decennial | \$300.00 | | |
| Sixth Decennial | \$300.00 | | |
| Seventh Decennial | \$300.00 | | |

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

| Section | Column I | Column II | Column III |
|---|-------------|------------------------------|-----------------------|
| Eighth Decennial | \$495.00 | | |
| Ninth Decennial—Part 1 | \$800.00 | | |
| Ninth Decennial—Part 2 | \$800.00 | | |
| Tenth Decennial—Part 1 | \$2,621.00 | | |
| Tenth Decennial—Part 2 | \$4,320.00 | | |
| Eleventh Decennial—Part 1 | \$4,922.00 | | |
| Eleventh Decennial—Part 2 | \$5,956.00 | | |
| Eleventh Decennial—Part 3 | \$7,511.00 | | |
| Twelfth Decennial—Part 1 | \$8,303.00 | | |
| Twelfth Decennial—Part 2 | \$8,303.00 | \$152.00/vol | |
| Twelfth Decennial—Part 3 | \$8,303.00 | | |
| Twelfth Decennial—Part 4 | \$8,303.00 | | |
| Fourteenth General (in progress) | \$12,281.00 | \$628.00/vol | |
| Federal Digest (1754–1939) | \$100.00 | | Decorative value only |
| Modern Federal Practice Digest | \$250.00 | | |
| West's Federal Practice Digest, 2nd | \$395.00 | | |
| West's Federal Practice Digest, 3rd | \$3,962.00 | | |
| West's Federal Practice Digest, 4th | \$28,990.00 | \$7,057.00 annual supplement | |
| West's Federal Practice Digest, 5th | \$48,074.00 | | |
| New Oregon Digest (Red Binding) | \$15.00 | | Decorative value only |
| West's Oregon Digest (Green Binding) | \$13,558.00 | \$773.00 annual supplement | |
| West's Bankruptcy Digest 1–25 Volumes in 70 Books | \$27,356.00 | \$3,793.00 annual supplement | |
| Pacific Digest: | | | |
| Covering 1–300 Pacific | \$100.00 | | |
| 1–100 Pacific 2nd | \$195.00 | | |
| 101–366 Pacific 3rd | \$595.00 | | |
| 367–584 Pacific 2nd | \$3,531.00 | | |
| 525 Pacific 2nd–date | \$43,326.00 | \$2,842.00 annual supplement | |
| U.S. Supreme Court Digest: | | | |
| Lawyer's Edition, 2nd | \$6,204.00 | | |
| West's Edition | \$16,081.00 | \$3,268.00 annual supplement | |
| Roses' Notes with Supplement | \$10.00 | | |

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

| Section | Column I | Column II | Column III |
|--|---|-------------------------------|---|
| F. Encyclopedias | | | |
| American Jurisprudence, 1st Complete | \$10.00 | | |
| American Jurisprudence, 2nd Complete | \$23,260.00 | \$11,372.00 annual supplement | |
| Corpus Juris, Complete | \$10.00 | | |
| Corpus Juris Secundum, Complete | \$58,054.00 | \$8,013.00 annual supplement | |
| G. Loose Leaf Services | | | |
| Sold on Calendar or Fiscal Year Basis, includes but not limited to: CCH, BNA, RIA Services | Subscription price of current year only | No value if not current | |
| H. National Reporter | | | |
| Deduct for missing National Reporter volumes: | | | |
| Atlantic Reporter | | | 1st series—\$1 per vol 2nd series—\$50 per vol |
| 1-200 | \$495.00 | | |
| 1 (2nd)-999 (2nd) | \$14,434.00 | \$350.00/vol | |
| 1 (3rd)-137 (3rd) | \$31,850.00 | \$3,044.00/vol | |
| California Reporter | | | |
| 1-286 | \$2,860.00 | | |
| 1 (2nd)-135 (2nd) | \$13,428.00 | \$111.00/vol | |
| 1 (3rd)-191 (3rd) | \$60,169.00 | \$1,928.00/vol | |
| Federal Appendix | | | |
| 1-640 | \$25,284.00 | \$516.00/vol | |
| Federal Reporter | | | |
| 1-300 | \$995.00 | | |
| 1 (2nd)-999 (2nd) | \$14,985.00 | \$146.00/vol | |
| 1 (3rd)-822 (3rd) | \$30,408.00 | \$1,538.00/vol | |
| 1 (4th) | \$68,990.00 | | |
| Federal Rules Decisions | | | |
| 1-313 | \$23,439.00 | \$2,094.00/vol | |

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

| Section | Column I | Column II | Column III |
|-----------------------|-------------|----------------|------------|
| Federal Supplement | | | |
| 1-999 | \$1,995.00 | | |
| 1 (2nd)-999 (2nd) | \$33,508.00 | \$890.00/vol | |
| 1 (3rd)-151 (3rd) | \$59,360.00 | \$890.00/vol | |
| New York Supplement | | | |
| 1-300 | \$695.00 | | |
| 1(2nd)-999 (2nd) | \$22,400.00 | \$622.00/vol | |
| 1 (3rd)-30 (3rd) | \$13,000.00 | \$896.00/vol | |
| Northeastern Reporter | | | |
| 1-200 | \$695.00 | | |
| 1 (2nd)-999 (2nd) | \$15,333.00 | \$710.00/vol | |
| 1 (3rd)-49 (3rd) | \$27,016.00 | \$1,474.00/vol | |
| Northwestern Reporter | | | |
| 1-300 | \$695.00 | | |
| 1 (2nd)-880 (2nd) | \$16,896.00 | \$1,267.00/vol | |
| Pacific Reporter | | | |
| 1-300 | \$995.00 | | |
| 1 (2nd)-999 (2nd) | \$13,428.00 | \$84.00/vol | |
| 1 (3rd)-371 (3rd) | \$90,451.00 | \$2,477.00/vol | |
| Southeastern Reporter | | | |
| 1-200 | \$995.00 | | |
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