

LIFE EXPECTANCY GUIDELINES

FURNITURE, FIXTURES AND EQUIPMENT

Most of the following useful lives for depreciable assets other than buildings, by industry groups, are extracted from U.S. Treasury Department Internal Revenue Service Publication 534 (dated 12/84, revised) titled "Depreciation". The midpoints of these ranges are listed under the Class Life system outlined in the 1994 revision of Publication 534. They are presented here in alphabetical order for your convenience. For more complete descriptions or definitions, see Publication 534. See top of Page 12 and Pages 2 and 3 for further life expectancy and life range discussions.

Lives marked with an asterisk (*) are not from the Internal Revenue Service publication, but are a composite of studies of equipment, bookkeeping practices and appraisers' opinions as compiled from a consensus of recognized trade groups, suppliers and other interested parties.

INDUSTRY GROUP	ASSET RANGE LIFE IN YEARS			INDUSTRY GROUP	ASSET RANGE LIFE IN YEARS		
Aerospace industry	8	10	12	Dairy products manufacturing	9.5	12	14.5
Agriculture, machinery and equipment	8	10	12	Data handling equipment, except computers	5	6	7
Animals, cattle, breeding or dairy	5.5	7	8.5	computers and terminals*	3	5	7
hogs, breeding	2.5	3	3.5	Distilling	9.5	12	14.5
horses, breeding or work	8	10	12	Electrical equipment manufacturing	8	10	12
sheep and goats, breeding	4	5	6	Electric utilities, hydraulic production	40	50	60
Cotton ginning	9.5	12	14.5	nuclear or combustion turbine production	16	20	24
Trees and vines, almonds, pecans, and walnuts*	—	40	—	nuclear fuel assemblies	4	5	6
apples, figs, and olives*	—	50	—	steam production	22.5	28	33.5
apricots, peaches, and nectarines*	—	20	—	transmission and distribution facilities	24	30	36
cherries, pears, and citrus*	—	40	—	Electronic equipment manufacturing	5	6	7
grapes, plums, and prunes*	—	35	—	semiconductor manufacturing equipment	—	5	—
Aircraft and all helicopters, except commercial aircraft	5	6	7	Fabricated metal products	9.5	12	14.5
commercial aircraft	9.5	12	14.5	special tools	2.5	3	3.5
Amusement and theme parks	10	12.5	15	Fishing equipment, excluding boats and barges*	—	4	—
Apparel and fabricated textile manufacturing	7	9	11	Food and beverage production	9.5	12	14.5
Automobile repair shops	8	10	12	special handling devices	3	4	5
Bakeries and confectionery production	9.5	12	14.5	Fur processing	7	9	11
Barber and beauty shops	—	10	—	Gas utilities, distribution	28	36	42
Billboards	18	20	24	liquefied natural gas production	17.5	22	28.5
Brewery equipment	9.5	12	14.5	manufactured gas production	24	30	36
Cable television, headend facilities	9	11	13	natural gas production	11	14	17
microwave systems	7.5	9.5	11.5	natural gas-coal gasification production	14.5	18	21.5
program origination	7	9	11	pipelines and related storage	17.5	22	28.5
service and test	7	8.5	10	Glass and glass products	11	14	17
subscriber connection and distribution	8	10	12	special tools	2	2.5	3
Canneries and frozen food production	9.5	12	14.5	Grain and grain mill products manufacture	13.5	17	20.5
Cement manufacture	18	20	24	Gypsum products	12	15	18
Chemical and allied production	7.5	9.5	11.5	Hand tools*	—	5	—
Clay products manufacturing	12	15	18	Hospital furnishings and equipment*	7	10	15
Clocks and watches, manufacturing	8	10	12	magnetic resonance imaging	—	5	—
electronic instrumentation	5	6	7	Hotel and motel furnishings and equipment	8	10	12
Cold storage and ice-making equipment*	—	18	—	Industrial steam and electric generation	17.5	22	28.5
Cold storage warehouse equipment*	—	10	—	Information systems, computers, and peripheral equipment	5	6	7
Condiments, manufacturing and processing*	—	10	—	Jewelry products and parts	9.5	12	14.5
Construction equipment, general construction	5	6	7	Knives or and kind products	6	7.5	9
marine construction	5	6	7	Land improvements, sidewalks, roads, etc.	—	20	—
				Laundry equipment	8	10	12
				Leather and leather products	9	11	13

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Missouri. State Tax Commission



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Table of Contents Marshall Valuation Service Life Expectancy Guidelines

1. Understanding the eBook Marshall Valuation Service Life Expectancy Guidelines
 - The Rise of Digital Reading Marshall Valuation Service Life Expectancy Guidelines
 - Advantages of eBooks Over Traditional Books
2. Identifying Marshall Valuation Service Life Expectancy Guidelines
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Marshall Valuation Service Life Expectancy Guidelines
 - User-Friendly Interface
4. Exploring eBook Recommendations from Marshall Valuation Service Life Expectancy Guidelines

- Personalized Recommendations
 - Marshall Valuation Service Life Expectancy Guidelines User Reviews and Ratings
 - Marshall Valuation Service Life Expectancy Guidelines and Bestseller Lists
5. Accessing Marshall Valuation Service Life Expectancy Guidelines Free and Paid eBooks
 - Marshall Valuation Service Life Expectancy Guidelines Public Domain eBooks
 - Marshall Valuation Service Life Expectancy Guidelines eBook Subscription Services
 - Marshall Valuation Service Life Expectancy Guidelines Budget-Friendly Options
 6. Navigating Marshall Valuation Service Life Expectancy Guidelines eBook Formats
 - ePub, PDF, MOBI, and More
 - Marshall Valuation Service Life Expectancy Guidelines Compatibility with Devices
 - Marshall Valuation Service Life Expectancy Guidelines Enhanced eBook Features
 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Marshall Valuation Service Life Expectancy Guidelines
 - Highlighting and Note-Taking Marshall Valuation Service Life Expectancy Guidelines
 - Interactive Elements Marshall Valuation Service Life Expectancy Guidelines
 8. Staying Engaged with Marshall Valuation Service Life Expectancy Guidelines
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Marshall Valuation Service Life Expectancy Guidelines
 9. Balancing eBooks and Physical Books Marshall Valuation Service Life Expectancy Guidelines
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Marshall Valuation Service Life Expectancy Guidelines
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Marshall Valuation Service Life Expectancy Guidelines
 - Setting Reading Goals Marshall Valuation Service Life Expectancy Guidelines
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Marshall Valuation Service Life Expectancy Guidelines

- Fact-Checking eBook Content of Marshall Valuation Service Life Expectancy Guidelines
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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