

**American Society of Appraisers
Machinery & Technical Specialties Committee
Estimated Normal Useful Lives**

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

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

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

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

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

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

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

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

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

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

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

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

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

**American Society of Appraisers
Machinery & Technical Specialties Committee
Estimated Normal Useful Lives**

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