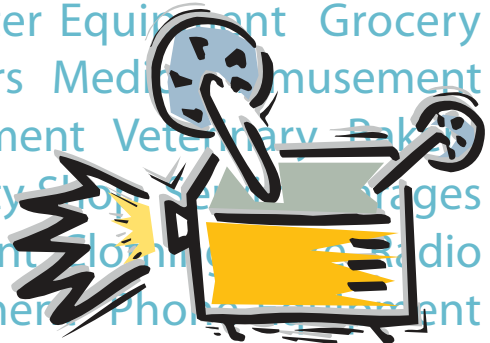
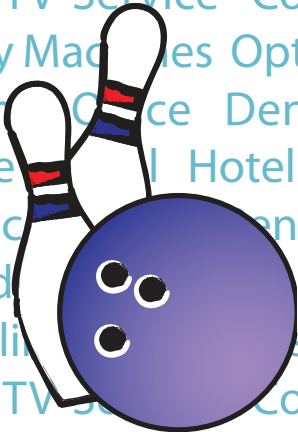
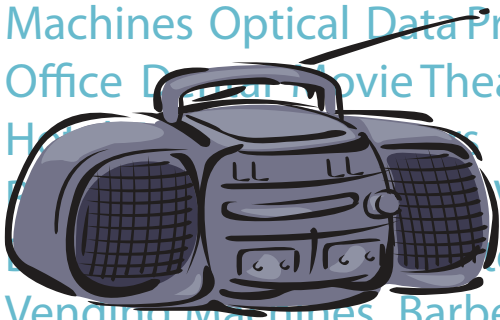


Personal Property Valuation Guidelines 2011



Personal Property Valuation Guidelines 2011

Compiled by
Property Tax Division
Assessment and Taxation Standards Section
Oregon Department of Revenue
Salem, Oregon

Taxpayer assistance

General tax information www.oregon.gov/dor
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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
- Secure uniformity in the assessment of personal property according to Oregon's ad valorem tax laws [ORS 306.120(1)].

This document includes an alphabetical list of business types with typical equipment and cost new as well as information on taxable personal property (with examples shown on Table 1), reporting, valuation, and trade level concept. Table 2 lists *Personal Property Valuation Factors*. A special section on law libraries is located at the back of the document.

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

To request a **copy** of this publication (No. 150-303-441), please contact:

Oregon Department of Revenue
Property Tax Division
955 Center Street NE
Salem OR 97301-2555
Phone: 503-945-8278

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

Personal Property Analyst
Oregon Department of Revenue
Property Tax Division
955 Center Street NE
Salem OR 97301-2555
Phone: 503-945-8278

The law library section and *Table 2: Personal Property Valuation Factors* (depreciation tables) are available on the Oregon Department of Revenue website at www.oregon.gov/dor/property.

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 being used, placed in storage, or held for sale. For examples of taxable personal property, see Table 1 on page 7.

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

The deadline for filing a *Confidential Personal Property Return* is March 1, 2011.

For more information on taxable and exempt personal property, tax return filing, penalties for late filing, and appeals, contact your local county assessor. You may request a copy of the *Personal Property Assessment and Taxation Information Circular* (No. 150-303-661) or contact a Personal Property Analyst at the Oregon Department of Revenue. (See address and phone number information on page iii.)

B. Reporting

The first step in assessing personal property is to obtain a complete listing of all items owned, leased, or rented, in the possession of a business operator, and held or used.

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

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 ORS 308.290).

When equipment acquisition cost data is lacking from the taxpayer, the *Personal Property Valuation Guidelines 2011* “typical cost new” figures are appropriate as a basis for estimating value.

Although personal property appraisers rely heavily on the data reported by the taxpayer, they should make periodic field audits. Appraisals should be made of the property and records checked to ensure adequate reporting.

C. Valuation

The guidelines are issued to help achieve uniform assessment of tangible personal property. Items of equipment that depreciate at approximately the same rate have been listed in groups under the appropriate age/life column.

Allowance for depreciation must be 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 essentially the same whether the property is reported on a **Cost New Basis** or **Secondhand Cost Basis**. However, when the items are reported on a Secondhand Cost Basis, the appraiser must estimate an original cost new for those items before using the valuation method.

D. 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.

Explanation of Age/Life Years

Several items in Table 1 have multiage/life years that appear after their names. This means there is more than one item of taxable personal property that is used in this type of business. The proper factor can be obtained by looking up the age/life of that particular item of personal property.

Example: Under Aircraft equipment, one would find age/life numbers of:

5 10 15

This means that items in this field have different years of life.

5 year may be a calculator;
10 year may be a TV set;
15 year may be a set of tools.

Many of the age/life factors apply to a single item and therefore do not have multiage/life years.

VALUATION METHODS

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.
- b. Multiply the reported cost new by the Valuation Factor. The result is the market value of the item.

Example: $\text{Cost} \times \text{Valuation Factor} = \text{Market Value}$

$$\$450 \times .63 = \$284 \text{ Market Value}$$

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, *Personal Property Valuation Factors*.

Step 2: Determine the knowns:

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

Step 3: Calculate estimated real market value.

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

Knowns: Original cost new	\$25,000
Age or estimated age	10 years
Valuation Factor	.54

$$\$25,000 \times .54 = \$13,500 \text{ Real Market Value}$$

(Original cost new \times valuation factor = real market value)

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

Knowns: Acquisition cost \$13,500
 Age estimate 10 years
 Valuation Factor .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 .54 = \$13,500 Real Market Value
Year 11 $\$25,000 \times$ Factor of .51 = \$12,750 Real Market Value
Year 12 $\$25,000 \times$ Factor of .46 = \$11,500 Real Market Value

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

Determine Valuation Factor.
Use 15-year Age/Life column (Table 2).

Knowns: Acquisition cost \$13,500
 Original cost new \$25,000

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

$$\frac{\$13,500}{\$25,000} = .54 \text{ Valuation Factor}$$

.54 Valuation Factor is equal to 10 years old

Year 10 is $\$25,000 \times .54 = \$13,500$ Real Market Value
Year 11 is $\$25,000 \times .51 = \$12,750$ Real Market Value
Year 12 is $\$25,000 \times .46 = \$11,500$ 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-year age/life column.

Cost New \times Valuation Factor = Minimum Value

$\$25,000 \times .30 = \$7,500$ Minimum Value

Table 1
Examples of Taxable Personal Property to be Reported

	Age/Life	Age/Life	Age/Life	Age/Life
Air conditioners	10	10	Radio and TV broadcast	10
Aircraft equipment	5	12	Radio and TV repair equipment	5B
Amusement devices	3A	10	Recording studio equipment	5B
Art work	100%	10	Rental equipment	in div. item
ATM machines portable	5B	5B	Restaurant equipment	10
Auto diagnostic electric	5B	14	Retail store fixtures	10
Auto repair	15C	5B	Road construction equipment	14
Backbars	15C	7	Safe deposit boxes	15C
Bakery equipment	10	5B	Safes	15C
Barber shop equipment	10	10	Satellite dish relays	22
Battery chargers	15C	10	Saw mills—portable	22
Battery shop equipment	10	10	Scanners	5B
Bowling equipment	12	5	Scientific equipment	3B
Bowling pins	3	5B	Service station	15C
Bulk plant	15C	5B	Sewing/apparel equipment	15C
Butcher shop	10	15C	Shake mills—portable	15C
Butcher shop equipment	15C	Special	Sheet metal fabrication	15C
Calculators	5C	50%	Shelving	10
Cameras (digital)	5A	50%	Shingle mills—portable	15C
Cameras (non-digital)	10	15A	Signs	15C
Car wash equipment	15C	15C	Small tools (mechanics)	15C
Cash register	5B	15C	Small tools (medical)	5B
Chain saws	3B	10	Soft drink equipment	10
Chairs	15C	15C	Steam cleaners	15C
Child care furniture	10	10	Survey equipment	5B
Coin-op laundry equipment	10	15C	Tanning equipment	10
Computers	5A	15C	Tavern equipment	5B
Construction tools	3B	5B	Telephone systems	10
Copiers	5A	15C	Testing equipment	5B
Costume/tuxedo/bowling shoes rentals	3B	15C	Theatre/projection	15C
Decor	15C	3	Tire recapping	15C
Dental equipment	5B	10	Tool boxes	15C
Desks	15C	10	Tractors	14
Dictation equipment	10	10	TV sets	10
Dies (Table 4)	3	10	Typewriters	10
Dry cleaning equipment	15C	10	Unlicensed vehicles	15C
Dryers	10	15C	Utility trailers—unlicensed	15C
Electronic manufacturing	3B	10	VCRs	3B
Fiberglass/boat molds	3	10	Vending carts	10
(Table 4)	10	15C	Vending machines	15C
Filing cabinets	15C	50%	Ventilating fans	10
Fingerprint scanners	5B	8	Veterinary equipment	15C
Fish processing	3B	10	Video and DVD cases	Same as medical
Fitness equipment	8	10	Video and DVD games	\$1.00
Fork lift trucks	14	3A	Noncommercial video	3B
Foster home furniture	3B	8	recording equipment	3B
and supply	10	10	BluRay and DVD rental	4B
Free-standing appliances	10	5C		
		5B		
		10		

Fixed Load and Mobile Equipment (10, 14, 15C)

Air compressors
Air drills
Asphalt plants
Asphalt spreaders
Backhoe/Loaders
Bituminous mixer
Bituminous plants
Bituminous spreaders
Carrivals
Cement mixers/Spreaders
Crusher/Crushing plant
Crawler Cranes/Tractors
Ditchers/Diggers
Earthmoving scrapers
Electric generating equipment
Excavators
Fork lifts
Front end loaders/Bucket loaders
Log loaders
Mixmobiles
Motor graders/Leveling graders
Paving equipment
Portable storage bins
Portable storage tanks
Portable shop
Power hoists
Power shovels
Roadrollers/Sheepsfoot rollers
Sand classifiers and drags
Sawmill portables
Scarifiers and rollers
Scrap metal balers
Scrubber screens and plant feeders
Welder
Wiring equipment

**Table 2
Personal Property Valuation Factors**

Year Acquired	3A Years	3B Years	4A Years	4B Years	5A Years	5B Years	5C Years	7 Years	8 Years
2010	.71	.65	.49	.65	.58	.75	.75	.76	.83
2009	.20	.45	.33	.50	.32	.60	.50	.60	.73
2008	.15	.30	.13	.40	.19	.47	.35	.43	.63
2007			.07	.33	.10	.39	.30	.32	.56
2006					.07	.30	.25	.23	.49
2005								.14	.42
2004								.10	.37
2003									.30
2002									
2001									
2000									
1999									
1998									
1997									
1996 & older									
	Flipper Games	Barber & Beauty Hand Tools Bowling Pins Cell Phones Chain Saw Costumes/Tuxedo/ Bowling Shoes Rentals Dry Ice Boxes Pagers Video & DVD Cameras & Recorders, Photo Video Game Units	Oak Wine Barrels	Blu-Ray DVDs	CAD/CAM Equipment Digital Cable Box Converters Digital Cameras Digital Copiers Digital Kiosks Micro-computers Palm Pilots—PDAs Personal Computers and Peripherals Robotics Word Processors	ATM Portable Machines Amusement Juke Boxes 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 Digitizers Electronic Cash Registers Electronic Test Equipment Engine Analyzer FAX Machine Fingerprint Scanner Flower Display Stands GPS System Hand-held Scanners High-Tech Medical Diagnostic Lab Equipment Medical-Dental-Veterinary Hand Tools Mobile Phone/Radio Phone Equipment Phone System Point of Sale Systems Radio & TV Repair Equipment Scanner Tanning Equipment (excl. Spray Tanning Booths) Testing Equipment Timing Light Ultrasonic Medical Equipment	AV Equipment Analog Copiers Calculators Digital Printing Press	Anesthesia Machine Christmas Decorations— Interior Data Processing Heart Monitor High Tech Medical -Vet Electronic Equipment Lottery Video Terminals Mainframes and Peripherals Microscope	Cardiovascular/ Computerized Conditioning Fitness Equipment Grocery Equipment Pay Phone Pool Tables Portable Ice Cream Freezers Shopping carts (all) Time clocks

EXAMPLE:
Amusement Juke Boxes Purchased in 2010 (see 5B)
Cost New \$10,000
Valuation Factor .75 (5 year table)
Cost x Valuation Factor = Depreciated Value
 $10,000 \times .75 = 7,500$

NOTE: As long as an item remains available for use, regardless of age, the valuation factor will not be less than the lowest factor shown.

**Table 2 (continued)
Personal Property Valuation Factors**

Year Acquired	10 Years					12 Years
2010					.83	.85
2009					.76	.80
2008					.66	.74
2007					.59	.68
2006					.52	.61
2005					.45	.56
2004					.39	.51
2003					.37	.50
2002					.33	.44
2001					.30	.39
2000						.34
1999						.30
1998						
1997						
1996 & older	Acoustic Gun	Checkstands	Dryer	Tillers, Weed Eaters	Post/Fence Driver - Air	Sod Cutter
	Actuated Powder Fastener	Child Care Furniture	Drywall Lift	Level Builders	Power Distribution Panel	Soda Fountain Dispenser
	Adding Machine	Chippers - Small	DVD Kiosks	Magnet - Standard Hand	Power Planer - Hand Held	Space Heaters
	Air Compressors - Small (Port)	Chisel - Air	Electric Drill	Measuring Wheel	Power Snake	Spray Tanning Booths
	Air Conditioner	Circular Saw	Electric Eel	Meat Processing Equip.	Pressure Washer	Stereo (includes CD Players)
	Air Impact Tools:	Clay Digger - Air	Electronic Transit Level	Medical Lab Equip.	Printing Presses	Stereo/Sound Equipment
	Air Boards, Air Drills,	Clock	Fan - Floor or Portable	Medical Rehab. Equip.	Pruner - Power - Gas	Storage Cabinets
	Mechanical, Nailers,	Clothing Store Furnishings	Finish Sander - Orbital	Medical Surgical Equip.	Pumps	Television-includes LCD &
	Pavement Breaker, Ratchets,	Coffee Maker	Fitness Equip.	Metal Detector	Race Cars	Plasma
	Staplers, Wrench	Coin-op Laundry Equip.	Floor Polisher	Mitre Saw	Radio	Tile Saw
	Amusement Rides - Portable	Come-A-Long	Floor Spade - Air	Mortar Mixer	Radio/TV Broadcast Equipment	Tile Stripper - Electric
	Apt. Motel & Hotel	Concrete Blades	Freezer	Movie Production Equip.	Recycle Bins	Tine Tiller - Front
	Furnishings	Concrete Bucket	Fryer	Musical Rental Equip.	Refrigerator	Torch Set Cart
	Arch Spreader	Concrete Finisher	Garbage Compactor	Office Equip.	Rental Furniture	Transmission Jack - Small
	Arrow Board - Solar Powered	Concrete Mixer	Gear Puller	Oilier with Pan	Restaurant Equipment	Trash Containers
	ATVs/Quads	Condensing Units	Golf Course Equip.	Optical Equip.	Retail Store Fixtures	Trencher
	Backfill Tamper - Air	Cooking Utensils	Gondolas	Ozone Machine	Rock Drill - Air	Trencher - Riding
	Bakery Equip.	Core Drill Machine	Grinder	Overseeder - Lawn	Roller - Dbl Drum Ride on	Trencher - Walk Behind
	Barber & Beauty Equip.	Core Vacuum Pump	Grocery Store Shelving	Paper Blower	Rotary Hammer	Trolley
	BBQ Grill/Broiler, Propane	Cotton Candy Machine	Hand Drills	Patient Lift	Router	TV/Radio Broadcast
	Blower - Back Pack	Cubicles, System Furniture	Hand Saws	Photographic Equip.	Sander Belt	Typewriter
	Breaker - Gasoline	Cut-off Saw	Heat Gun	Pipe Cutter	Sawzall	Vending Carts
	Broiler	Data Proc. Furn.	Hole Hog	Pipe Threader Powered	Sawzall	Vent Fans
	Bus Cart	Debris Dumpster - 1 Yard	Ice Cream Machine	Plastic Pallets	Screwdriver - Air Small	Veterinary Lab Equipment
	Butcher Shop Equip.	Dehumidifiers	Ice Machine	Polisher - Car	Screwdriver - Electric	Veterinary Surgical Equipment
	Cameras	Demo Hammers	Intercom System	Popcorn Machine	Self Leveling Laser	Vib Plate MD Narrow
	Can Opener Counter	Diamond Core Bit	Jig Saw	Portable Saw	Shipping Container	Wallpaper Steamer
	Can/Bottle Crusher	Carpet Hand Tools	Lawn Maintenance Equipment	Porta Potties	Residential Plastic Roll	Washer & Dryer
	Carpet Blower Dryer	Display Cases	Aerators, Blowers, Hedge	Portable Engine Stand	Containers	Water Ram
	Carpet Cleaner	Display Racks	Trimmer, Lawn Edger,	Portable Lights - Small	Small Hand Tools	Wet/Dry Vacuum
	Centrifuge	Drapes	Lawn Mowers, Thatcher,			

Table 2 (continued)
Personal Property Valuation Factors

Year Acquired	14 Years	15 A Years	15 B Years	15 C Years			
2010	.70	.65	.83	.88			
2009	.67	.63	.73	.83			
2008	.63	.58	.66	.79			
2007	.59	.52	.59	.74			
2006	.54	.46	.52	.71			
2005	.47	.42	.45	.66			
2004	.42	.38	.39	.63			
2003	.38	.34	.37	.60			
2002	.34	.31	.35	.57			
2001	.31	.28	.30	.54			
2000	.28	.25	.30	.51			
1999	.25	.23	.25	.46			
1998	.20	.21	.20	.41			
1997	.18	.20	.20	.37			
1996 & older	.18	.18	.15	.30			
	<p>Air Compressor - Large (Stationary) Auger Backhoe Buggy 16 Cu Ft Power Bush Hog Tractor Commercial Mower Compaction Equip. 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 Skid Steer Loader Skidder Skidder Steer Auger Skidder Steer Planer Attachment Slash Buster Tree Harvester Yarder (not exempt)</p>	<p>Vending Machines.</p>	<p>Alarm Systems Amusement Rides - stationary Arc Welder Auto Repair Equip. Backbars Battery Chargers Battery Testers Bearing Packer Bench Grinder Boats-Fiberglass (Unlic.) Brake Bleeder Bulk Plant Equip. Cabinet Shop Equip. Car Wash Equip. Cargo Container (Converted) Chain Hoist Chippers - Large Concession Equip. Concrete Vibrator Decor Distributor Machine Drill Press Dry Cleaning Equip. Dumpsters—Metal Electric Welder Exam. Rm. Cabinets Exam. Table</p>	<p>Filing Cabinet Fire Extinguisher Fire Protection Equip. Floor Jack Free Weights Gas Cylinders Gas Welder Gear Oil Dispenser Generator "H" Frame Hyd. Press Hand Trucks Hardwood Edger Hardwood Sander Headlight Aimer Hydraulic Jack Instrument Table Jack - Wall Lathes Log Splitter Lube Equip. Machine Shop Equip. Major Medical Equip. Manhold Shield Medical Diagnostic Medical Office Mikes & Gauges Mining Equip. Mobile Floor Crane Movie Theatre Equip.</p>	<p>Non-Rental Pianos Office Furniture (excludes Cubicles, System Furniture) Office Trailer Oil Drain Receiver Painting Equipment Pallet Jacks Pallet Truck Parts Washer Tank PODS Portable Lights - Lrg Porta-power Tools Power Sweeper Propane Tank <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</p>	<p>Spark Plug Cleaner Steam Cleaner Sterilizer Stump Grinder Suction Pump Surgical Light Surgical Table Tire Equipment Tool box Tool Chest & Carts Tool Storage Bin Transmission Jack - Lrg Trench Box Unlicensed Vehicles Util. Trailer (unlic.) Vacuum - Industrial Vacuum Pump Veterinary Office Warehouse Equip. Welder - Wire Feed Wheel Balancer Winch Wine Chillers Woodworking Equip. Workbench X-Ray Equipment</p>

Table 2 (continued)
Personal Property Valuation Factors

Year Acquired	PS: Mobile Process Support 18 Years	PE: Mobile Process Equip. 22 Years	PV: Freestand. Process Vessels 27 Years
2010	.95	.96	.97
2009	.93	.95	.96
2008	.91	.94	.95
2007	.88	.93	.94
2006	.83	.90	.93
2005	.77	.87	.92
2004	.72	.84	.91
2003	.66	.80	.89
2002	.59	.76	.86
2001	.53	.72	.84
2000	.47	.67	.81
1999	.41	.63	.79
1998	.35	.58	.76
1997	.31	.53	.73
1996	.28	.49	.70
1995	.27	.44	.66
1994	.26	.40	.63
1993	.25	.36	.58
1992		.33	.52
1991		.32	.47
1990		.31	.44
1989		.30	.42
1988			.41
1987			.40
1986			.39
1985			.38
1984			.37

Box Printers Conveyors Dewatering Units Dumpers Filtering Equipment Heat-Treat Equipment Hoists Hoppers	Industrial Washers (C.O.P, barrel, vat bin, tank, belt, etc.) Labelers (non-digital) Packaging Equipment Sifters/Screeners Size Graders Stainless Steel Pumps	Barkers Boring Machines Commercial/Industrial Cookers Distillers Extractors Industrial Blending Equip. Industrial Mixers Pasteurizers	Portable Fillers Portable Sawmills Precision Laser/Plasma Cutters Presses Product Cooling/ Freezing Equip. Stainless Steel Food Dicers Stufflers/Extruders	Any Vessel Used for Product Aging or Curing Barrels (SS) Fermentors	Large Volume Metal Totes & Bins Tanks (Incl. CO ₂) Valves (SS) Vats (SS)
<p>Mobile process support equipment is used in the transfer and conveyance of product, and in packaging and labeling/identifying, but not engaged in any transformative processing of materials designed for sale.</p>		<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>		<p>Freestanding process vessels are any storage, containment, or holding vessel which is not affixed to the ground by bolts or by its own weight, not 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 and employed with mobility in mind. Typical indicators would be quick connects for flexible hoses, wheels, or forklift slats, and the ability to function without the need for supporting the structures, foundations, or special engineering.</p>	

Table 3
High-Tech Medical Valuation

High-Tech Medical Diagnostic 5B Years	High-Tech Electronic Medical 7 Years	Medical Diagnostic 15C Years
<p>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.</p>	<p>Patient Service Related, i.e., Monitors of all Kinds, Anesthesia Monitors, Apnea Monitors, Blood Pressure Monitors, Chart Recorders, Defibs, Detox Analyzers, Dopplers, EEG Machines, EKG Machines, External Pace Makers, Heart Rate Devices, Neurological Monitors, Oximeters, Oxygen Analyzers, Spirometers, Systolic Monitors, Temperature Monitors.</p>	<p>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.</p>

Table 4

Molds, Patterns, Jigs, Dies, Fixtures, Forms, Tooling

Depreciation Schedules

Effective January 1, 2011

2011 Personal Property Table

	MOLDS LONG LIFE	MOLDS SHORT LIFE
Depreciation Code	ML	MS
Age/Life of Asset	10 Years	3 Years
Year of Mfg.		
2010	0.77	0.65
2009	0.60	0.25
2008	0.46	0.15
2007	0.36	0.00
2006	0.28	0.00
2005	0.22	0.00
2004	0.17	0.00
2003	0.13	0.00
2002	0.10	0.00
2001	0.00	0.00
2000	0.00	0.00
1999	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.

II. Valuation Guidelines for Typical Businesses and Equipment

AMUSEMENT

Item	Typical Cost New	Age/Life Table
Games:		
Basketball games		
Single player	\$4,225	3 A
Two player	4,465	3 A
Three+ player	8,392	3 A
Billiard/pool tables (complete*)		
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
Ping pong tables	1,175	5 B
Air hockey tables	1,875	5 B
Foosball tables	875	5 B
Countertop touch machine	3,695	3 A
Deluxe "sit-down" video	14,995/17,995	3 A
Smaller "sit-down" video and dance games	9,875	3 A
Electric crane machines		
32" wide	3,295	3 A
60" wide	7,495	3 A
Flipper & arcade:		
Bowlers & shuffles	4,295	3 A
Flipper games	3,995	3 A
Kiddie rides	3,295	3 A
Music:		
Digital downloading jukebox	7,995	5 B
Photo booth		
Small	6,975	8
Large (sit down)	7,475-19,995	8
Redemption machines	3,595-13,995	3 A
Coin or token machines		
Basic (only dispenses change and tokens)—small	999	14
Basic (only dispenses change and tokens)—stand up	2,999	14
Multifunction—breaks bills to smaller bills & coins	5,299-7,899	14
Credit card system retro-fill (add on)	1,299	14
Inflatable jump houses/obstacle courses		
Obstacle courses	3,295-12,995	3 B

AMUSEMENT (CONT.)

Item	Typical Cost New	Age/Life Table
Interactive sports	\$1,195-9,950	3 B
Toddlers-juniors	995-5,595	3 B
Slides	2,195-14,995	3 B
Combos (jump and slides, etc.)	2,995-3,795	3 B
Jump castles	1,495-3,295	3 B

* 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	\$514.50	\$1,038.45	10
Beds (includes mattress, box spring, and frame) <ul style="list-style-type: none"> King Queen Double Twin 	713	909	1,197	10
Bath <ul style="list-style-type: none"> Towels (each) Hand towel (each) Face cloth (each) Floor mat (each) Shower curtain 3 x 6 Shower curtain 6 x 6 	2.89	5.69	11.99	50%
Bed makings (per type) <ul style="list-style-type: none"> Sheets (flat, fitted, and pillow cover) <ul style="list-style-type: none"> Twin Full Queen King Spread <ul style="list-style-type: none"> Twin Full Queen King Pillows <ul style="list-style-type: none"> Standard Queen King 	14.96	19.84	34.25	50%
Blender	20	40	80	10
Chest—3-drawer	231	378	494	10
Clock radio (good=with iPod)	9	47	126	10
Coffeemaker	23	36	81	10
Cocktail table	110	170	265	10
Credenza—4-drawer	278	415	499	10
Crib	89	149	200	10
Desk	179	267	441	15 C
Desk chair	126	142	200	15 C
Dinette set—Table and 4 chairs	280	565	715	10
Dishware (if kitchen/kitchenette)	30	60	120	5 C
Drapes—Per window (92" high x 96" long)	83	210	356	10
Dresser—4- or 6-drawer	509	646	788	10
DVD player	70	80	115	3 B
Game table (30")	167	189	398	10

APARTMENT, HOTEL AND MOTEL (CONT.)

Apartment, hotel and motel

Item	Typical Cost New			Age/Life Table
	Fair	Average	Good	
Hair dryer	\$17	\$29	\$53	3 B
Headboard—Twin/double	79	173	315	10
Headboard—Queen	95	189	336	10
Headboard—King	110	226	347	10
Ice machine	1,638	4,778	5,513	10
Iron	25	32	50	10
Ironing board	19	27	42	10
Iron/ironing board combo	72	77	98	10
Lamps				
Table	15	25	50	10
Floor	50	75	120	10
Wall hanging single	49	56	70	10
Wall hanging double	79	89	97	10
Lounge chair	284	381	457	10
Love seat	399	504	641	10
Luggage cart	263	819	3,434	10
Luggage rack—metal folding	30	68	102	10
Maid's cart (housekeeping)	324	662	1,239	10
Microwave	80	130	200	10
Mirror	74	121	246	10
Nightstand	126	197	293	10
Pictures (each)	32	34	97	10
Portable beds				
Rollaway	180	220	350	10
Mobile	369	650	900	10
Pots and pans for cooking	60	120	200	5 C
Recliner		335	505	10
Refrigerator (mini)	120	300	500	10
Sleeper sofa—Queen	441	546	746	10
Telephone—w/5 guest keys	27	40	69	10
Toaster	25	45	80	5 C
TV wall mount	315	367	378	10
TV				
LCD 22"	289	336	703	10
LCD 26"	399	483	808	10
LCD 32"	472	682	1,018	10
LCD 36/37"	735	984	1,092	10
LCD 40"	735	871	1,092	10
LCD 42"	745	1,186	1,943	10

APARTMENT, HOTEL AND MOTEL (CONT.)

Apartment, hotel and motel

Item	Typical Cost New			Age/Life Table
	Fair	Average	Good	
Utensils (cooking and eating)	\$30	\$60	\$120	5 C
Washer & dryer (in-room units—not commercial)				
Regular (per pair)		1,130		10
Stackable coin-op (per pair)		1,130	1,300	10
Side/side coin-op (per pair)	1,386	1,675	2,216	10
Washer & dryer (commercial—not in-room units)				
Stackable coin-op (per pair)		1,260	2,310	10
Side/side coin-op (per pair)	9,471	14,014	22,186	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

Hotel and Motel typical unit costs include these items:

Single Rooms

Fair Quality

Double Bed
Frame
Headboard
Table Lamps (3)
Dresser/Desk
Desk Chair
Lounge Chairs (2)
Mirror
Pictures (3)
Luggage Rack—Metal
Spread
TV 19-inch
Towels & Bedding
Drapes
Game Table

Average Quality

Queen Bed
Frame
Headboard
Table Lamps (3)
Dresser/Desk
Desk Chair
Game Table
Lounge Chairs (2)
Mirror
Pictures (2)
Luggage Rack—Metal
Spread
TV 27-inch
Towels & Bedding
Drapes

Good Quality

Queen Bed
Frame
Headboard
Table Lamps (3)
Low Chest
Dresser/Desk
Desk Chair
Game Table
Lounge Chairs (2)
Mirror
Pictures (3)
Luggage Rack—Wood
Spread
TV 32-inch w/remote
Towels & Bedding
Drapes
Floor Lamp
Clock Radio
Iron
Ironing Board
Coffee Maker
Hair Dryer

Double Rooms

Fair Quality

Double Beds (2)
Frames (2)
Headboards (2)
Table Lamps (2)
Dresser/Desk
Desk Chair
Tub Chairs (2)
Mirror
Pictures (2)
Luggage Rack—Metal
Spreads (2)
TV 19-inch
Towels & Bedding (2)
Drapes

Average Quality

Queen Beds (2)
Frames (2)
Headboards (2)
Table Lamps (2)
Dresser/Desk
Desk Chair
Game Table
Tub Chair (2)
Mirror
Pictures (2)
Luggage Rack—Metal
Spreads (2)
TV 27-inch
Towels & Bedding (2)
Drapes
Nightstand (1)

Good Quality

Queen Beds (2)
Frames (2)
Headboards (2)
Table Lamps (2)
Low Chest
Dresser/Desk
Desk Chair
Game Table
Lounge Chairs (2)
Mirror
Pictures (3)
Luggage Rack—Wood
Spreads (2)
TV 32-inch w/remote
Towels & Bedding (2)
Drapes
Floor Lamp
Clock Radio
Iron
Ironing Board
Coffee Maker
Hair Dryer

BAKERY

Item	Typical Cost New	Age/Life Table
Bagels		
Display case—Countertop (acrylic)	\$90-260	5 B
Display rack—Floor	710	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—Large bagel and pastry	7,250-8,570	10
Baskets	32-54	10
Metal trays	10-20	10
Bagel divider/former	10,150-20,600	10
Single bagel divider machine	7,500-13,500	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
Baker label printer	1,500	10
Bread		
Bread/bun racks		
Open racks—60-pan	930-1,150	10
Open racks—40-pan	470-820	10
Open racks—30-pan	460-775	10
Open racks—10-20 pan	250-950	10
Enclosed racks—20 shelves	1,250	10
Enclosed racks—32 shelves	1,350	10
Enclosed racks—40 shelves	1,600-1,700	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		
Refrigerated		
Approx. 36" wide	4,570-7,770	12
Approx. 48" wide	5,050-9,899	12
Approx. 77" wide	7,780-10,315	12
Tall, self-serve—approx. 30" wide	2,600-3,600	12
Tall, self-serve—approx. 48" wide	3,900-5,000	12
Nonrefrigerated		
28"-32" wide	2,350-3,800	10
Approx. 36" wide	2,900-4,700	10
Approx. 48" wide	2,450-4,850	10
Approx. 77" wide	4,630-5,560	10
Cookie display	315-950	10
Cookie machine	10,500-40,000	10
Kook-e-King model	3,450-8,450	10
Dishwasher		
Under counter	3,300-5,500	10
Door-type—Standing	3,750-13,000	10
Depositer—Cookie and confectionery	46,900	10

BAKERY (CONT.)

Item	Typical Cost New	Age/Life Table
Donut		
Cutter w/plain plunger and cylinder	\$1,850	10
Depositor	1,600–4,000	10
Fryer—Smaller units 17x25 to 34x24		
Electric	3,780–5,100	10
Gas	4,420–5,800	10
Fryer—Mid-sized units	5,300–13,000	10
Fryer—Larger units	27,000–33,000	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
>80 quart		
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
10-pan	10,400–15,000	10
Stand for ovens above 2-6 pan	750	10
Base cabinet for 10-pan	1,680	10
Rack (whole rack fits into oven)		
Single rack	17,000–22,600	10
Double rack	21,000–27,000	10
Double rack—pass-through	41,000	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

BAKERY (CONT.)

Item	Typical Cost New	Age/Life Table
Proofers/retarders		
Single-door proofer	\$3,700–10,700	10
2-door proofer	5,950–13,550	10
2-door pass-through proofer	15,400–20,900	10
Single-door retarder proofer	9,920–15,300	10
2-door retarder proofer	11,250–18,700	10
Walk-in proofer	5,740–17,800	10
Proofer holding cabinet, 8-17 pan capacity	2,050–4,000	10
Racks		
Dunnage rack	80–125	15 C
Camshelving—Metal, incl. 4 vented shelves	295–440	15 C
Camshelving—Polypropylene incl. 4 vented shelves	272–465	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—Bakers 16 lb	475	10
Scale—Label printing	1,200	10
Sinks		
One tub	250–365	10
Two tub	390–580	10
Three tub	480–760	10
Tables		
Budget equip. stands (24x24 & 24x30)—Galvanized and stainless	290–430	10
Depanning—stainless	970–1,550	10
Stainless steel with undershelf	460–970	10
Wood top/stainless legs	775–1,825	10
Wood top/galvanized undershelf	830–1,350	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	10
Walk-in freezer 8 x 10	4,350	10

BARBER AND BEAUTY SHOP

Barber Shop

Item	Typical Cost New	Average Cost	Age/Life Table
Estimated cost per chair/station		\$2,030	10
Per Item Cost			
All purpose chair	\$389–1,100	\$500	10
Back bar—wet	1,456–6,468	3,962	10
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/dryer combination	544–1,439	992	10
Combs	0.99–7.99	4	3 B
Disinfectant/sanitization jar	16.99–24.99	20	3 B
Disinfectant/sanitization machine	275–1,204	740	10
Dryer, free-standing	199–1,195	697	10
Electric clippers	44.99–129.99	87	3 B
Hair trimmers	7.79–89.99	49	3 B
Hair shears/scissors	45.99–99.99	73	3 B
Hot lather machine	245	245	3 B
Mats	32–124	78	3 B
Shampoo bowl	169	169	10
Shampoo chair	740–794	767	10
Shoe polish stand w/chair	2,624	2,624	10
Straight razors	4.49–44.99	25	3 B
Towels	17.99–21.99	15	3 B
Towel warmer/cabinets	151–528	340	10
Tweezers	10.99–16.99	14	3 B
Vacuum cleaner	79–499	289	15 C

Beauty Shop

Overall Cost			
Estimated cost per chair/station		\$3,000	
Per Item Cost			
All purpose chair	\$389–1,100	\$465	10
Backwash unit (for shampooing)—No chairs (wet station)	798–3,825	2,073	10
Dryer chairs w/dryers	544–1,439	610	10
Dryers	199–1,195	697	10
Facial station			
Facial beds	270–2,816	1,548	10
Facial chair w/pump	299–4,495	2,397	10
Facial steamer	185–985	285	10
Microderm abrasion machines	999–8,365	4,000	10
Multifunction skin care machines (2-5 functions)	246–1,188	717	10
Multifunction skin care machines (8+ functions)	1,199–3,945	2,572	10
Skin scrubber machines	489–1,675	589	10
Vichy-shower	4,275–6,468	5,372	10
Magnifier lamp with stand	200–450	200	10
Hair processors	1,232–2,245	1,739	10

BARBER AND BEAUTY SHOP (CONT.)

Barber Shop

Item	Typical Cost New	Average Cost	Age/Life Table
Manicure or pedicure stool	\$100–200	\$289	10
Manicure table—vented	136–602	350	10
Massage table	971–5,250	2,400	10
Massage table—portable	239–555	300	10
Massage chair	130–349	240	10
Nail table—nonvented	130–820	278	10
Nail table—vented	440	735	10
Pedicure spa—portable	1,039	1,039	10
Pedicure spa	2,621–4,900	3,761	10
Pedicure spa—pipeless	3,010–12,450	4,000	10
Rollabout carts and trays	100–230	144	10
Shampoo bowls	230–840	230–840	10
Shampoo systems (chair and bowl together)	900–1,800	750	10
Styling chair	249–900	272	10
Styling stations	400–1,400	500	10
Tanning bed—Lay down style	2,099–33,999	3,500	10
Tanning bed—Stand up	1,297–11,000	6,500	10
Tanning booth—Spray on	18,900–25,000	21,950	10
Tools/supplies			
Flat irons (nonceramic)	14.99–84.99	35	3 B
Flat irons (ceramic)	14.99–39.99	27	3 B
Curling irons	21.99–38.90	30	3 B
Hair dryers	16.99–109.99	60	3 B
Hair setters	37	37	3 B
Electric clippers	44.99–129.99	47	3 B
Hair trimmers	7.79–89.99	45	3 B
Hair shears/scissors	45.99–99.99	70	3 B
Straight razors	4.49–44.99	25	3 B
Brushes	0.99–9.57	5	3 B
Combs	0.99–7.99	4	3 B
Tweezers	10.99–16.99	9	3 B
Wax warmer	40	40	3 B
Cutting capes	4.95–39.95	7	3 B
Disinfectant/sanitization jar	16.99–24.99	20	3 B
Disinfectant/sanitization machine	275–1,204	740	10
Towels	17.99–21.99	15	3 B
Hair salon books	9.99–47.97	15	3 B
Mats	32–124	78	3 B
Towel warmer/cabinets	151–528	240	10
Vacuum	79–499	289	15 C
Waxing bed	425–845	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)	400	12
Ball, house (7 per lane) each	35	10
Ball plug router	150	12
Ball resurface machine	3,600–11,000	12
Ball spinner	485	12
Ball storage racks		
Lower 8 ball rack	135	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	2,000	10
Bowling pins (2 sets per lane, 1 extra set per 10 lanes—cost/set)*	135–225	3 B
Buffing machine	1,500	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)	1,200	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 mop	31	12
Gutter and lane mop	115	12
refill (per head)	15	3 B
Lane—actual wood lane	1,600–4,200	15
Lane—gutters	760–820	15
Lane—bumpers	1,500–1,775	15
Lane panels (at end of lane-display)	995–1,600	10
Lane—ball return	2,500–3,500	15
Lane—bowling terminal	600–1,600	10
Lane cleaner (5 gallon)	150	NIS
Lane machine	12,995–34,995	12
Lane monitor system	4,500	12
Lane oil (5 gallon)	235	NIS
Lino cloth (box)	100	NIS
Lino duster (lane dragger)	650	12
Lockers—10-unit bank	820	15
Machine cleaner (5 gallons)	120	NIS
Measuring ball (for finger layout)	1,000	12
Model wall freestanding table	250	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

BOWLING CENTER (CONT.)

Item	Typical Cost New	Age/Life Table
Pinspotter machine	\$20,500–30,500	12
Rotary floor machine (20")	1,800	12
Shoes (8 pair per lane) each pair	20–30	3 B
Shoe display—rolling	1,021	12
Spectator lounge couch (4 spectator)	1,500	12
Spectator tables (48" round)	350–750	12
Table & 3 curved chairs	700	12
Table and 4 chairs	1,200–1,400	12
Table w /ball racks	700–1,200	12
Tool kit (for pin setting machine)	1,500	12
Waste recepticle	95	12
Wet/dry industrial vac	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		
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	41	10
Legs—T	18	10
Legs—L	15	10
Triangle with dolly	75	10
Grid pinwheel w/dolly (4 sides)	130	10
Grid gondola w/dolly (2 flat ends w/large midsection)	142	10
Hardware		
Hooks and hang rods	1-5	10
U-hang rail	15	10
Scarecrow displayer (bar w/extension for display)	12	10
Straight hang bar	15	10
Wire baskets	7-16	10
Wire shelves	11-16	10
Hangers	9	10
Cap displays	3-15	10
Acrylic		
Grid wall shelves	4-20	10
Sign holders	3-7	10
Brochure holders	10-22	10
Divided trays	13-15	10
Ladder systems (look like mini ladders)		
8' wall	50	10
Anchor bracket	18	10
Wall mount	4	10
Ladder post	46	10
Shelves	28-58	10
Floor rack—54"	65	10
Floor rack—72"	75	10
Slat wall panel systems		
Slat wall 4' x 8' panels	47	10
Paint-ready grade	87	10
Stock laminates	83	10
Brushed aluminum	83	10
Prefinished w/painted grooves	97	10
Natural wood—Oak	107	10
Natural wood—Birch	235	10
Mirror—Acrylic	9	10
Slat wall additives for grooves		
PVC insert strips	24	10
PVC color snaps	34	10
Rigid vinyl inserts	56	10
Aluminum inserts	93	10
Slat wall hardware		
Hooks, brackets, holders	1-4.50	10
Round tubing u-shaped bar	11	10
Bull-nose shelves	14-27	10
Wire baskets, shelves, and display items	5-35	10
Slat wall acrylic		
Shelves	2-27	10

CLOTHING—RETAIL STORE (CONT.)

Item	Typical Cost New	Age/Life Table
Full showcase	\$99	10
Divided trays	13-16	10
Brochure holders	8-34	10
Card and video rack	5-40	10
Hangers		
Covers—Kant slip and foam (per 200)	15-17	NIS
Covers—Clear shoulder (per 400)	36	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
Wood (per 100)		
Coat and suit—Flat	90	3 B
17" coat	140-145	3 B
17" pant/suit	161-167	3 B
14" pant	177-193	3 B
17" suit	191-197	3 B
Wood children's (per 100)		
Top (children and junior)	96-110	3 B
Pant/skirt	135	3 B
Suit—11"	142	3 B
Drop—12"	196	3 B
Retriever	12	10
Salesman bags (per 100)	45-57	NIS
Salesman hangers (per 100)	80-136	3 B
Stacker	14	10
Mirrors (9"x12")	11-48	10
Mannequins		
Fiberglass		
Full body	139-210	10
Headless	95-210	10
Styrofoam heads	25-35	10
Jersey-covered torso forms		
Men and women	64-266	10
Child	59-111	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
Racks		
Floor clothing		
Round rack	65-78	10
Two-way—Basic	50-60	10
Two-way—Contemporary	138-200	10
Four-way—Basic	65-83	10
Three- and four-way—Contemporary	300-338	10
Spiral—Basic	64	10
Spiral—Contemporary	284	10
Hat rack—Countertop	59	10

CLOTHING—RETAIL STORE (CONT.)

Item	Typical Cost New	Age/Life Table
Hat rack—Floor display	\$111–148	10
Rolling racks	45–135	10
Combination rolling rack (shelves and rod)	182–290	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)		
Full vision	410–525	10
Flat-top counter	249–340	10
Recess top cash register stand	210	10
Ledge top counter	340–400	10
Jewelry case—70" long	500	10
Corner filler	154–208	10
Trophy cases	624	10
Countertop cases	50–200	10
Folding dump table	77–100	10
Showcases, display (exterior glass, lighting, lock)		
Full vision	474–547	10
Upright display to 72" high (base price w/o lights, mirror, locks)	786–920	10
Add \$22, lock; \$150, mirror; \$122, lock; \$200 gold trim		
Tower displays	520–640	10
Jewelry case	535–562	10
Corner case	385	10
Showcases, glass		
Glass display showcase	315 382	10
Glass display unit	169–194	10
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
Sign holders	10–96	10
Steamer	150–280	10
Tagging guns and labelers		
Standard tagging gun	30–45	10
Labelers	34–79	10
Track lighting, power track (incl. connectors) per sq. ft.	7	10
Lamp holders	30	10
Additional connectors	15	10
Turn systems (incl. 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 will not 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 MAIN FRAME

Reporting And Valuation Guidelines

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, optic readers, printers, terminals, sorters, and related items.

Original cost new shall be the beginning point for determining values under this guideline.

Economic lives of seven (7) years for systems machines and non-systems machines are considered applicable. Percentage factors (Percent Good) will be applied to each item's original cost new depending on the date of manufacture as follows:

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

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

MICROCOMPUTERS

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.

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

DENTAL

Item	Typical Cost New	Age/Life Table
Accessories		
Autoclavable syringe—head only (each)	\$165	5 B
Foot control (each)	170–315	10
Touchpad	405	5 B
Trays	17–46	10
Tray holders	75–365	10
Air abrasive unit	1,995–3,090	10
Amalgamator	230–360	10
Assistant's/hygienist's cart	2,649	10
Assistant instrumentation—3-position holder	1,645	10
Assistant instrumentation—4-position holder	1,750	10
Assistina maintenance system (cleans air and water channels)	2,365	10
Bleaching light	799–2,500	10
Cabinetry		
Basic w/sink and side cabinets—No delivery system	2,500–3,300	10
Larger cabinet w/sink, drawers, cabinet—No delivery system	5,600	10
Basic w/delivery system	5,138	10
Larger cabinet w/delivery system	9,663–20,000	10
Cameras intra-oral		
Camera	3,095–4,450	10
Dock—analogue	1,995	10
Dock—USB	2,885	10
Chair, dental (for patient)	4,640–9,500	10
Compressor		
30-gallon—various HP	4,090	10
60-gallon—various HP	2,316–3,094	10
80-gallon—various HP	2,581–3,331	10
Compressor—Oil-less dental		
6.6-gallon—1 HP	4,030–8,153	10
10-20 gallon—various HP	1,195	10
30-gallon—various HP	1,795–5,704	10
60-gallon—various HP	4,358–4,577	10
80-gallon—various HP	4,817–5,693	10
120-gallon—various HP	8,229–10,761	10
Curing lights	10,716–11,310	10
Cuspidor	1,095–1,395	10
Darkroom equipment		
Portable darkroom	1,785–3,545	10
Fixed darkroom equipment (exclude film duplicator)	777	10
Delivery system (not including extras)		
3-hand piece	1,100	10
4-hand piece (one is water)	2,980–4,270	10
Electrosurgery units	4,640–10,500	10
Electrosurgery units	369–7,599	10
Hand tools—Fiber optic handpiece kits	460–962	5 B
Hand tools, additional accessories, extras (per treatment room)	1,600	5 B
Laboratory items (includes model trimmer, plaster bin, lathe, plaster tray, vibrator, etc.)		
Lights (track mount)	2,000	10
Lights (unit mount) (includes power supply)	3,050–3,905	10
Lights (unit mount) (includes power supply)	2,035–2,760	10
Nitrous oxide system (built in)	3,007–5,220	10

DENTAL (CONT.)

Item	Typical Cost New	Age/Life Table
Nitrous oxide system (portable)	\$5,068–5,339	10
Soft tissue laser units	4,900–9,800	10
Sterilizer	3,799–8,185	10
Stools/chair for doctor and assistant (2 chairs)	1,100–1,850	10
Ultrasonic cleaners		
Smaller units up to 1 gallon	279–771	10
Larger units over 1 gallon	734–2,299	10
Ultrasonic scalers	349–4,559	10
Vacuum pump	1,109–3,739	10
X-ray units		
Intra-oral	2,618–7,600	15 C
Panoramic	19,799–69,995	15 C
X-ray digital system	6,995–9,990	10
X-ray film duplicator	325–460	15 C
X-ray lead apron	65–150	15 C
X-ray processor	1,695–5,995	15 C

GROCERY STORE

Item	Typical Cost New	Age/Life Table
Alarm systems—Full camera	\$1,000–25,000	15 C
Doorway tag security system	2,500–4,000	15 C
Checkpoint computer and security system	5,000–80,000	15 C
Cart		
Electric	1,350	7
Shopping	90	8
Plastic—medium	175	8
Metal—medium	145	8
Shopping cart carriage (corral in parking lot)		
Single	400	15 C
Double	450	15 C
Hand baskets		
Kit—20 baskets and rack	215	8
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 cu. ft.)	1,200–1,800	12
1-door swing (23 cu. ft.)	1,500–2,025	12
2-door slide (47 cu. ft.)	2,300–2,600	12
2-door slide (61 cu. ft.)	2,800	12
3-door slide (69 cu. ft.)	2,900–3,300	12
3-door slide, 72 cubic feet	2,950–3,400	12
Freezer, frozen food/ice cream		
1 door (23 cu. ft.)	2,300	12
2 door (49 cu. ft.)	3,700	12
3 door (72 cu. ft.)	4,100	12
4 door (8' sectional)	4,300	12
5 door (12' sectional)	5,500	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
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
Pizza display (12" 3-tier)	950	10
Pizza display (12" 4-tier)	1,200	10
Meat/seafood cases		
50" wide	11,500	12
74" wide	12,900	12
98" wide	15,250	12
Produce (12' sectional)	4,200	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
Wall—1-door (24" wide x 64" high)	1,200	12
Wall—2-door (42" wide x 79" high)	2,100	12

GROCERY STORE (CONT.)

Item	Typical Cost New	Age/Life Table
Wall—3-door (78" wide x 79" high)	\$3,200	12
Wall—5-door (12' sectional)	4,000	12
Ice chest freezer (44" wide x 27" deep x 38" high)	1,200	12
Cash registers (electronic)	2,100	5 B
Check-out scanner units (processor, terminal, scanner—10 checkstands)	60,000	5 B
Checkstands	520–1,200	10
Belt-type	2,000–4,000	10
Coffee-type products		
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		
Indoor packers	7,500–21,000	15 C
Large compactors—Outdoors	8,700–18,200	10
Bailers—Outdoors	7,000–26,000+	10
Counter		
Floral 10'	1,750	15 C
Video 8'	1,400	15 C
Video 20'	3,000	15 C
Dishwasher		
Under-counter		
High temp	3,300–5,500	10
Low temp	3,500–5,050	10
Conveyor model	9,500–16,700	10
Door type—Standing		
High temp	7,700–13,000	10
Low temp	3,000–8,250	10
Display/shelving		
Bulk food	10,000	5 B
Wall and island units w/6 shelves (84" H)—15" W	170	10
Wall and island units w/6 shelves (84" H)—24" W	200	10
Wall and island units w/6 shelves (84" H)—30" W	210	10
Wall and island units w/6 shelves (84" H)—34" W	225	10
Wall and island units w/6 shelves (84" H)—36" W	270	10
End panel wall unit w/6 shelves (84" H)—48" W	50	10
End panel wall unit w/6 shelves (84" H)—15" W	60	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
Disposal unit—Produce	7,500	10
Drink dispenser—Noncarbonated/refrigerated		
Single 5 gallon	700	10

GROCERY STORE (CONT.)

Item	Typical Cost New	Age/Life Table
Double 5 gallon	\$990	10
Triple 5 gallon	1,230	10
Soda fountain dispenser	1,500–3,800	10
Generator 30 kw	9,000	15 C
Humidifier		
Produce mist	\$7,500	10
Mobile mist	1,950	10
Ice machines w/bins	4,300	10
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
Ice maker/dispenser—Touch-free countertop		
Cublet—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	10
Egg (refrigerated)	3,800	10
Wine (refrigerated)	5,000	10
Pallet trucks—Electric	3,000	15 C
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		
Electronic	70–1,500	15 C
Produce	378	15 C
Checkstand	802	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)	450	15 C
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	+35° F.	-10° F.
sq. ft.	\$36.50	\$46.50
		12
Wet vacuum	500	10
Wine chiller	1,895	15 C

MEAT AND DELI SHOPS

Meat Shop

Item	Typical Cost New	Age/Life Table
Blender	\$750	7
Bone duster	3,000	10
Case		
Refrigerated fish/meat (curved front glass)		
4'	4,250	10
6"	4,500–14,000	10
8'	5,500–16,000	10
10'	12,500–20,000	10
Tall—Self-serve (approx. 30" wide)	2,600–3,600	12
Tall—Self-serve (approx. 48" wide)	3,900–5,000	12
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	80	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 equip. stands (24 x 24 & 24 x 30), galvanized and stainless	290–430	10
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	10
8 x 8	6,800	10
10 x 10	8,200	10
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	1,951	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
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
Pizza display—12" 3-tier	950	12
Pizza display—12" 4-tier	1,200	12
Dishwasher (see Restaurant section)		
Food processor (commercial)	800–1,200	10
Freezer (see Restaurant section)		
Fryer, deep fat and pressurized (see Restaurant section)		
Grater	700	10
Hamburger patty press	300	10
Hood, service—Deli w/fire protection (4' x 13')	10,000	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 ventilation systems (see Restaurant section)		
Hot dog roller grill	800–1,800	12
Lettuce chopper/shredder	450	10

MEAT AND DELI SHOPS (CONT.)

Deli Shop

Item	Typical Cost New	Age/Life Table
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/ove/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/Overall 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	58–142	15 C
Chemical analyzers	42,320	7
Defibrillators	1,650–9,400	7
Diagnostic set (Welch Allyn 3.5v diagnostic)	1,650–9,400	7
Diagnostic system—Wall mount (Welch Allyn 3.5v diagnostic)	967	15 C
Dopplers	450–7,000	7
Drug cabinet	410	15 C
ECG/EKG machine	3,000–5,600	7
Examining room cabinets	1,050–1,400	15 C
Examining table		
Manual	1,350–2,800	15 C
Power	1,850–10,875	15 C
Filing systems		
Shelving—Single entry	451	15 C
Built-in sliding shelves	1,950	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 tables	1,580–2,600	10
Reference libraries	830	No dep.
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

MEDICAL (CONT.)

Item/Overall Cost	Typical Cost New	Age/Life Table
Surgery room lights	\$3,100	10
Surgery table—Minor procedure	7,210	10
Surgery table—Major procedure	15,500	10
Tables—Utility (stainless steel, portable w/tray)	570–850	15 C
Tablet counter	1,205	10
Ultrasound	1,300–2,650	5 B
Ultraviolet exam light (woods)	340	10
Vital signs monitors	900–7,960	7
Waste receivers	185	10
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, 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 w/reel transport system (includes lenses, makeup table, platter, 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

Computer point of sale station	1,750	5 B
Express multiples—3- to 5-pump condiments	680–830	10
Hot dog merchandiser—Countertop unit w/bun warmer	1,400	10
Ice machine	5,000	10
Nacho cheese warmer	380	10
Nacho chip case	380	10
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
	Average	Good	
Furniture			
Bookcases			
Wood			
3 shelf	\$60	N/A	15 C
4 shelf	90	N/A	15 C
Laminate			
2 shelf	40	100	15 C
3 shelf	50	80	15 C
4 shelf	N/A	100	15 C
5 shelf	N/A	130	15 C
Metal			
2 shelf	110	N/A	15 C
3 shelf	130	N/A	15 C
4 shelf	160	N/A	15 C
5 shelf	200	N/A	15 C
6 shelf	240	N/A	15 C
Chairs			
Drafting			
Executive			
Leather	130	1,500	15 C
Posture	130	2,100	15 C
Folding			
Steel	12	N/A	15 C
Steel—Padded	26	N/A	15 C
Steel w/plastic seat	25	N/A	15 C
Steel w/mesh	50	N/A	15 C
Guest			
Wood	160	530	15 C
Steel—Padded	130	550	15 C
Stacking			
Steel—Plastic	55	125	15 C
Steel—Padded	25	80	15 C
Conference Table			
Wood—6'	330	1,090	15 C
Wood—8'	300	2,050	15 C
Round—42-inch diameter	190	419	15 C
48-inch diameter	380	729	15 C
Credenza			
Wood—Solid	680	3,430	15 C
Laminate/veneer	210	2,205	15 C
Steel	320	1,200	15 C
Computer	300	2,400	15 C
Desk—Steel			
Executive	400	1,735	15 C
Economy	175	500	15 C
Single pedestal	226	460	15 C
Desk—Wood and laminates			
Executive	430	4,235	15 C
Economy	135	1,075	15 C
L-workstation	330	3,900	15 C
Single pedestal	225	1,220	15 C
Drafting table (w/base)	150	275	15 C

OFFICE (CONT.)

Equipment			
Calculator			
Desk model—Ink roll and display printer	\$18	\$200	5 C
Handheld	4	155	5 C
Cell phone			
Generic	10	250	3 B
BlackBerry/Droid	115	999	3 B
iPhone	450	860	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			
Inkjet (all-in-one)	129	500	5 B
Color laser (all-in-one)	400	700	5 B
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	
Printer			
Dot matrix	209	329	5 B
Inkjet	89	549	5 B
Mono laser	120	900	5 B
Color laser	299	700	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
File cabinets			
Fireproof—Vertical			
2 drawer	450	1,880	15 C
4 drawer	685	3,500	15 C
Fireproof—Lateral			
2 drawer	1,300	4,200	15 C
4 drawer	1,810	3,600	15 C
Letter—Vertical			
2 drawer	80	202	15 C
4 drawer	200	580	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
Legal—Vertical			
2 drawer	210	770	15 C
4 drawer	264	600	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

OFFICE (CONT.)

Item Equipment	Typical Cost New		Age/Life Table
	Average	Good	
Map			
5 drawer	\$542	\$1,634	15 C
10 drawer	550	1,435	15 C
Large enclosed	820	1,002	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	773	15 C
Reception counter	238	4,150	15 C
Secretarial workstation	275	980	15 C
Steno/task chair			
w/arms	179	534	15 C
w/o arms	30	183	15 C
Typewriter/computer table			
Metal	88	316	15 C
Laminate	78	247	15 C
Work table—6'			
Wood/laminate	150	440	15 C
Metal/steel	150	310	15 C
Folding/plastic	45	535	15 C

OPTICAL

Item	Typical Cost New	Age/Life Table
Automatic refractor with keratometer	\$10,000–10,500	15 C
Binocular indirect		
Wireless	2,040–2,660	10
Wireless LED	2,395–3,933	10
Transformer	382	10
Buffer	600–1,525	
Chair and stand—Optimetrics	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 w/beads	205	10
Fundus camera		
Non-mydratic	21,710	10
Mydratic	26,910	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		
Manual	1,325–3,000	10
Automated	2,056–3,895	10
Pachymeter	2,850	10
Perimeter	10,500–17,500	10
Polisher	550–1,525	
Procedure chair	1,795–2,580	10
Projector (includes screen, slides, and mounts)		
Non-automated	953	10
Automated	1,660–2,900	10
Mirror set	5,000	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
Retinoscope	305	10
Salt pan & 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

OPTICAL (CONT.)

Item	Typical Cost New	Age/Life Table
Tonometer		
Noncontact	\$6,000–9,700	10
Applanation	11,505–1,730	10
Tono-Pen	3,223–3,675	10
Topographer	10,000–11,000	10
Transilluminator	82	10
Trial lens set & 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
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—No dial	25	5 B
Regular	20–23	5 B
Wall-mount—No dial	25	5 B
Wall-mount	20	5 B
Conference room phone equipment	250–1,250	5 B
Inmate/armored/weatherproof phones		
Explosion-proof phone	739–1,301	5 B
Armored coinless phone	139–280	5 B
Bell-style coinless and emergency phone	170–220	5 B
Elevator phone	317	5 B
Panel phones	305–575	5 B
Enclosures		
Interior		
Indoor enclosure—Metal wraparound	995	5 B
Indoor enclosure—Wood frame, to the floor	975	5 B
Indoor enclosure—Plastic sides	300–365	5 B
Wall-mounted wood frame	100–110	5 B
Wall-mounted stainless steel—Panel only	99	5 B
Wall-mounted stainless steel—Surface mount panel	430–450	5 B
Exterior		
Full enclosure (Superman booth)	1,560	5 B
British Superman booth	2,600	5 B
Wooden Superman booth	2,450	5 B
Upright enclosure with pedestal	200–425	5 B
Illuminated Telephone Sign	25	5 B
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
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
Security and alarm systems		
Basic small office (ADT) security system w/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

RADIO AND TV SERVICE

Item	Typical Cost New	Age/Life Table
Amplifiers (power & 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 processor—analogue	1,649—8,590	10
FM processor—digital	5,490—13,995	10
FM processor—digital and HD	9,590	10
FM encoder and processor—digital and HD	3,990—7,545	10
Voice processor (microphone)—analogue	210—600	10
Voice processor (microphone)—digital	530—1,600	10
Audio sine & 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 8 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 (analog/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		
Handheld	152—270	10
Countertop	750—1,672	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
EPR0M programmer	285	10
Field strength meter	25—400	10
Firewire interfaces	200—2,000	10
Frequency counter 100mhz	250—375	10
Headphones and earpieces		

RADIO AND TV SERVICE (CONT.)

Item	Typical Cost New	Age/Life Table
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
Podcast		
Starter package	250	10
Pro package	1,500	10
Recorders and players		
CD players and recorders		
CD players—single	100–799	10
CD players—dual	170–635	10
CD recorder	489–1,400	10
Cassette player	395–771	10
DVD recorder and player	570–2,000	10
Digital multitrack recorders		
4-track	200	10
8-track	270–1,000	10
12-track	900	10

RADIO AND TV SERVICE (CONT.)

Item	Typical Cost New	Age/Life Table
16-track	\$1,200	10
24-track	1,600–2,800	10
48-track	5,000	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 w/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	7
Blender—Commercial food	900	7
Blender—Commercial liquid	150-1,000	7
Blending station—Beverage/worktables w/sinks	1,200-3,000	10
Bowl cutter (cuts meats, fruits, veggies, breads)	3,350	10
Broilers—Gas		
15"-22"	750-2,000	10
24"	1,200-2,750	10
36"	1,700-3,200	10
42"+	1,750-5,000	10
Broilers—Electric		
24"	1,775	10
36"	2,400	10
Broiler—Salamander style		
Electric 26" countertop	1,400	10
Gas 36" countertop	2,300	10
Gas 36" range mount	2,500	10
Gas 60" countertop	2,500	10
Gas 60" range mount	2,600	10
Buffet table (includes sneeze shield)		
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
Portable cold food—Salad/deli bar		
4' food bar—mobile	850	12
6' food bar—mobile	1,200	12
Bun warmer		
1 drawer	1,050	10
2 drawer	1,750	10
3 drawer	2,200	10
Burger patty press		
4"	343	10
5"	376	10
6"	419	10
7"	426	10
Bus boxes	10-20	7
Bus cart w/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
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

RESTAURANT EQUIPMENT (CONT.)

Item	Typical Cost New	Age/Life Table
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
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
Pizza display—12" 3-tier	950	10
Pizza display—12" 4-tier	1,200	10
Chairs:		
Folding	14-30	7
Fair quality	30-100	7
Average quality	100-225	7
Superior quality	200-350	10
Economy stackable	26-30	7
Formal dining stackable	100-200	10
Barstool w/padded back and foot rail	100-305	7
Barstool w/foot rail—no back	31-200	7
Lounge armchair—padded w/casters	140-225	10
Chair risers (child's booster seat)	25-35	10
High chair	50-160	10
Chair/table set—4 chairs and 1 table (basic economy set)	125-160	7
Chair w/2 attached benches	450-1,000	10
Booth		
Single	250-730	10
Double (both sides separated by the back)	380-1,150	10
Coffee-type products		
Coffee pot brewer		
1 warmer	280	10
2 warmers	300	10
3 warmers	610-630	10
Coffee airpot brewers		
Single	13-32	10
Double	365-650	10
Double	605-1,065	10
Coffee shuttle brewers		
Single	900	10
Double	1,400-1,700	10
Cappuccino dispensers—1 to 3 flavors	800-1,400	10
Espresso machines		
One group	3,200	10
Two group	4,200	10
Grinder—semiautomatic 30 lbs	665	10
Coffee airpots	55-70	10
Coffee urn, 100 cups	315	10
Cutting board	44-100	5 C

RESTAURANT EQUIPMENT (CONT.)

Item	Typical Cost New	Age/Life Table
Deep fryer—Countertop		
Single basket	\$500–800	10
Double basket	1,450–2,500	10
Deep fryer—Freestanding		
Full or twin basket/single well	710–2,500	10
Double/triple basket, double/triple well	3,300–15,000	10
Pressure fryer (electric/gas)	9,300–15,000	10
Dishwasher—High temp.	6,995–9,940	10
Low temp.	3,675–7,875	10
Dishwasher—Undercounter models		
High temp.	3,300–5,500	10
Low temp.	3,500–5,050	10
Dishwasher—Conveyor model	9,500–16,700	10
Dishwasher—Door-type, standing		
High temp.	7,700–10,100	10
Low temp.	3,000–8,250	10
Drink dispenser—Noncarbonated, refrigerated		
Single 5 gallon	700	10
Double 5 gallon	990	10
Triple 5 gallon	1,230	10
Soda fountain dispenser	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	2,500	10
2-door	3,500	10
3-door	4,500	10
Walk-in freezer		
6 x 4	4,800	10
8 x 8	6,800	10
10 x 10	8,200	10
Granita machine	2,000	10
Grater	700	10
Griddle—Countertop		
36"	2,800	10
48"	3,500	10
60"	4,300	10
Clamshell and panini grills	1,000–1,300	10
Grinder	650–2,400	10
Guest pager kit w/5 pagers (coaster pagers only)	340	10
Guest pager starter kit w/5 pager (coaster pagers & charging rack)	630	10
Hamburger patty press (see Burger patty press)		
Heat lamps with base	170–295	10

RESTAURANT EQUIPMENT (CONT.)

Item	Typical Cost New	Age/Life Table
Heated air curtain		
36"	\$1,200	10
48"	1,250	10
60"	1,300	10
72"	1,350	10
Heated warming shelf		
36"	375	10
48"	500	10
Hood ventilation systems—with fire suppression systems		
Vent-less portable system	5,690	10
Exhaust-only w/ 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"		
Hot chocolate machine	1,200	10
Hot dog steamer/bun warmer	500-815	10
Hot dog roller grill	800-1,800	10
Hot plate—Double gas or electric	500	10
Ice cream cabinet	1,000-3,500	10
Ice cream freezer bunker—Portable (must have wheels)	690-11,860	8
Ice cream maker (2 qt. in 20 min.)	1,200	10
Ice cream maker—Large (soft serve 7 qt. countertop)	3,100-5,000	10
Ice dispenser/maker—Touch-free countertop		
Cubelet (273 lb)	3,300	10
Flaked (392 lb)	3,000	10
Flaked (453 lb)	3,250	10
Nugget (523 lb)	4,100	10
Ice machines w/bins		
Cuber (290 lb)	2,250	10
Cuber (339 lb)	5,200	10
Flaker (400 lb)	2,800	10
Flaker and nugget (205 lb)	3,500	10
Ice merchandiser (double door)	2,925	10
Ice storage bins		
370 lb	750	10
778 lb	1,050	10
Ice tea brewer	730-900	10
Lettuce chopper/shredder	450	10
Liquid countertop food warmer w/pump & 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 valves—12 gallon	1,500	10
Triple valves—18 gallon	1,800	10

RESTAURANT EQUIPMENT (CONT.)

Item	Typical Cost New	Age/Life Table
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
Milkshaker	150	10
Nacho cheese warmer	285–370	10
Nacho chip warmer	355	10
Oyster shucker—Manual	135	10
Electric	280	10
Oven		
Combination, including steam feature		
Single	8,300–35,000	10
Double	35,000–48,000	10
Convection—Freestanding		
Single	3,600–6,900	10
Double	5,200–7,800	10
Conveyer		
14" wide	1,700–3,800	10
18" wide	3,600–4,100	10
20" wide	7,900–8,500	10
32" wide	12,500–26,000	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
Rotisserie	8,500–16,000	10
Oriental wok stove		
1 burner (13-16")	950–1,100	10
2 burners	3,700–5,000	10
Pasta cooker, stand-alone	2,900–7,000	10
Pizza dough mixer (see Mixers)		
Pizza dough press	1,700–4,000	10
Pizza ovens		
Countertop—Small	145–485	10
Conveyer (see Ovens, conveyer)		
Deck ovens		
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
Popcorn butter dispenser (see Liquid countertop food warmer)		
Popcorn machine	155–1,675	10
Pretzel display merchandiser	565	10
Range—Freestanding w/built-in oven		
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

RESTAURANT EQUIPMENT (CONT.)

Item	Typical Cost New	Age/Life Table
Refrigerated chefs salad top (see Buffet table—Cold)		
Refrigerated direct draw draft beer dispenser (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
Refrigerated glass and plate chiller	1,550–2,125	12
Refrigerated pizza tables		
1 door, 44" wide	2,300	12
2 door, 67" wide	3,500	12
3 door, 93" wide	4,500	12
4 door, 119" wide	6,100	12
Refrigerated prep tables		
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
Refrigerators		
Stand-alone		
1 door	2,000	12
2 door	2,500	12
3 door	3,500	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
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
Shake mixers (see Milkshake)		
Sharpener—Knives	475–800	10
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"	750	10
Slicing machine 12"	900	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

RESTAURANT EQUIPMENT (CONT.)

Item	Typical Cost New	Age/Life Table
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—Budget equipment stands (24 x 24 & 24 x 30), galvanized and stainless	290–430	10
Table—Depanning, stainless	970–1,550	10
Table—Stainless steel with under shelf	460–970	10
Tables for guests/seating (see also Chairs/tables)		
30" x 42"	80–230	10
48" x 48"	115–325	10
Round 36"	85–255	10
Round 48"	130–410	10
Tenderizer	1,400	10
Toaster—Regular	375	10
Toaster—Conveyor	800	10
Topping dispenser	280	10
Uniforms/aprons	50–150	3 A
Vacuum sealer	1,600	10
Vegetable cutter		
Food processor	500–3,900	10
Lettuce chopper/shredder	425–465	10
Onion bloom	410	10
Onion slicer	340	10
Potato—Spiral fry cutter	220	10
Potato—General fry cutter	180	10
Tomato slicer	320	10
Waffle baker		
Single—Belgian	750–910	10
Double	925	10
Wine cooler—Refrigerator	1,200–1,800	12
Work tables—Maple top		
24" x 48"	365	10
24" x 60"	410	10
24" x 72"	460	10
Stainless steel		
24" x 36"	210–365	10
24" x 48"	215–375	10
24" x 60"	235–400	10
24" x 72"	250–430	10
Wrapping machine—Hand	200	10
Wrapping machine—Power	450–3,000	10
Estimated miscellaneous kitchen and setting items for 100-patron capacity; includes dishes, utensils, glassware, cooking supplies, pots/pans, utensils, etc.		
Fair	18,080	10
Average	26,021	10
Good	43,573	10

SERVICE GARAGE

Item	Typical Cost New	Age/Life Table
A/C digital refrigerant handling system	\$1,865–5,455	15 C
A/C refrigerant recovery only system	1,500	15 C
A/C diagnostic system	1,740	15 C
Air compressor (5 hp+)		
20 gallon—2 hp	620	14
40 gallon	800	14
60 gallon	850–1,200	14
80 gallon	1,030–2,500	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")		
Wrenches	113	15 C
Ratchet	101	15 C
Spray gun	122	15 C
Grinders	66	15 C
Cutting tools	93	15 C
Drills	118	15 C
Hammer/chisels	63	15 C
Specialty	88	15 C
Sanders/blasters	100	15 C
Air hose reel	158	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 lb	1,900–3,000	15 C
12,000 lb	3,500–5,200	15 C
15,000 lb	3,750–7,850	15 C
4 post and alignment		
7,000 lb	2,100–3,850	15 C
9,000 lb	2,240–3,300	15 C
12,000 lb scissor	7,900–11,000	15 C
14,000 lb	3,750–7,100	15 C
18,000 lb	10,200–11,700	15 C
27,000 lb	12,250–16,250	15 C
35,000 lb	16,900–19,250	15 C
40,000 lb	19,350–22,100	15 C
Motorcycle/ATV lift	710–1,165	15 C
Battery chargers		
Bench top	56–137	15 C
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

SERVICE GARAGE (CONT.)

Item	Typical Cost New	Age/Life Table
Brake lathe		
Regular for rotors and drums	\$4,370–4,865	15 C
Combination—Rotors, drums, flywheels, etc.	4,127–6,404	15 C
On-car lathe (don't remove parts from the car)	2,475–5,893	15 C
Heavy duty (for trucks and equipment)	7,631	15 C
Truck adapter kit	1,100	15 C
Brake shop—Lathe, bench, micrometer, drum wear gage, 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		
Service mechanic	3,000–20,000+	15 C
Body shop mechanic	2,000–15,000+	15 C
Headlight aimer	500–1,500	15 C
Leak finder	1,428	15 C
Lube equipment (portable chassis)	945	15 C
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

SERVICE GARAGE (CONT.)

Item	Typical Cost New	Age/Life Table
Parts washing tanks		
Small		
7 gallon bench	\$115	15 C
20 gallon	226	15 C
Large		
30 gallon	372–1,385	15 C
45 gallon	1,092–1,270	15 C
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	299–600	15 C
20 ton	435–625	15 C
30 ton	800	15 C
50 ton	1,750	15 C
Spark plug cleaner		
Cleaner only—pneumatic air cleaner	30	15 C
Cleaner & tester	550	15 C
Steel shelving— 36" × 72" (per linear foot)	15	15 C
Timing lights	32–70	5 B
Tire changing machine	1,205–7,890	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, 0-2 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" × 29" × 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
Multifunction—breaks bills to smaller bills and coins	5,299-7,899	15 B
Credit card system retro-fill (add-on)	1,299	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
Coffee machines/brewers (see Restaurant)		
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—Coins and bills (cans and/or bottles)	1,700-2,500	15 B
Large vending machine—Bottles only	2,800-4,300	15 B
Hot beverage vending machine		
Without grinder capabilities	1,900-2,400	15 B
With grinder capabilities	2,600-3,100	15 B
Ice cream/frozen food vending machine	2,200-3,600	15 B
Microwave ovens (see Restaurant)		
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 snack—Countertop (1-2 rows)	300-600	15 B
Snack—Refrigerated		
5-6 trays—Coins and bills	2,650	15 B
Vends small plates, salads, sandwiches, and odd items	2,900-5,000	15 B
Date sensitive items (first in, first out)	7,000	15 B
Water bottle cooler—Dispenser		
Cold only	140-279	10
Hot and cold	160-300+	10

VETERINARY

Item	Typical Cost New	Age/Life Table
Anesthesia machine		
Small table top system w/vaporizer	\$1,300	7
Smaller—Regular units w/vaporizer	2,000–4,800	7
For larger animals w/vaporizer	5,935–14,500	7
Buster ICU	220–470	5 C
Cages—Stainless steel		
8' x 9' (includes top: four 24" w x 24" h; middle: two 36" w x 30" h and one 24" w x 30" h; bottom: two 48" w x 30" h, double door)	5,833	15 C
8' x 10' (includes top: four 24" w x 24" h; middle: four 24" w x 30" h; top: 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
Scalers	465–480	10
Polishers	500–850	10
Scalers/polisher combo	780–1,680	10
Doppler for blood pressure screening and monitoring	1,050	7
EKG/ECG	750–2,500	7
Electrolyte analyzers	5,000	7
Endoscopy		
Positioner	1,900	15 C
Endoscope	10,300–11,300	10
Electrosurgery units (ESU)		
1.7 MHz	600	7
3.0 MHz	1,550	7
4.0 MHz	2,960–17,000	7
Hematology system	11,000–19,900	7
Incubator	430–1,150	10
IV syringe pumps	1,400	10
IV pole	60–445	15 C
Lab scope	1,440	15 C
Lasers	13,500–29,000	10
Lighting		
Floor exam light	250–670	10
Floor mobile surgery light	1,700	10
Mounted reflector light	1,120–4,100	10
Double surgery mounted light	5,000–16,000	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

VETERINARY (CONT.)

Item	Typical Cost New	Age/Life Table
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		
Pressure steam	600	10
Chamber	2,150-10,850	1
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	
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		
Stationary	14,500-19,000	15 C
Portable	4,500-13,600	15 C
Stand	800-1,900	15 C
Table	3,400	15 C
Dental	2,200-6,290	15 C

VIDEO EQUIPMENT RENTAL

Item	Typical Cost New	Age/Life Table
Camcorders—Digital	\$30–3,200	3 B
Cameras—Digital	30–7,000	5 A
Videotapes		
2010—No longer produced for new movies		
2009	2	50%
DVDs		
2010	19	4 B
DVDs—BluRay	27	4 B
Cases	1	4 B
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	
Accessories	10–70	3 B
Games	14–53	3 B
BluRay DVD player	150–500	3 B
BluRay 3D DVD player	229–430	3 B
DVD recorder	125–240	3 B
DVD player	42–100	3 B

Law Library

LAW LIBRARIES

SUGGESTED VALUES FOR JANUARY 1, 2011

This schedule has been prepared by the Property Tax Division of the Department of Revenue, State of Oregon, in cooperation with the Oregon State Bar. Owners of Law Libraries should declare the schedule values to the assessor. No further reduction should be made for depreciation, showwear, 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 in Section Q values unless personal knowledge indicates greater actual value on some sets.

Valuations and update cost figures based on best information available.

Index	Section	Index	Section	Index	Section	Section
Advance Sheets & Pamphlets	J	Digest	E	Oregon Session Laws	L	
American Bar Association Reports	K	English Ruling Cases	A	Oregon Tax Court Reports	N	
American Decisions	E	Federal Cases	N	Other States' CD	T	
American Digest	F	Federal Digest	E	Pacific Digest	E	
American Jurisprudence	P	Federal Procedural Forms	P	Pacific Reporter	H	
American Jurisprudence Legal Forms Rev. Ed.	P	Federal Reporter	H	Pacific States Reports	N	
American Jurisprudence Pleading & Practice Rev. Ed.	P	Federal Rules Decisions	H	Periodicals & Law Journals	J	
American Jurisprudence Trials	N	Federal Supplement	H	Prentice-Hall Services (Bound Vols.)	N	
American Maritime Cases	K	"FICHE" (West Microfilm) Value Same as	H	Proof of Facts	P	
American Reports	K	Bound Volumes	K	Rabkin & Johnson Current Legal Forms	P	
American State Reports	K	Hillyer's Forms of Pleading & Practice	Q	Restatement of Law	P	
American Annotated Cases	K	House & Senate Journals (Oregon)	L	Selected Case System	K	
American Law Reports	K	Labor Cases (C.C.H.) Bound Volumes	N	Senate & House Journals (Oregon)	L	
American Law Reports Federal	J	Lawyer Reports Annotated	K	Session Laws	L	
American Trial Lawyers	K	Loose-Leaf Services (C.C.H. & P.H.)	G	Shepard's Citator Service	M	
American & English Annotated Cases	H	Modern Legal Forms	P	Southeastern Reporter	H	
Atlantic Reporter	I	N.A.C.C.A.	J	Southern Reporter	H	
Attorney General Reports (Oregon)	N	Negligence Cases (C.C.H.) Bound Volumes	N	Southwestern Reporter	H	
Automobile Cases (C.C.H.) Bound Volumes	P	Negligence Compensation Cases Annotated	N	Tax Court Reports	N	
Bender's Federal Practice Forms	N	New York Supplement	H	Texts	Q	
Board of Tax Appeals Reports	A	Nichols Cyclopedic of Legal Forms Rev. Tax Ed.	P	United States Code Annotated	C	
British Ruling Cases	H	Northeastern Reporter	H	United States Code Service	C	
California Reporter	B	Northwestern Reporter	H	U.S. Code Congressional Service	C	
Charters & Ordinances	C	Opinions of the Atty. Gen. (Oregon and U.S.)	I	U.S. Supreme Court Reports	O	
Codes & Statutes	G	Oregon Cases (West)	N	U.S. Supreme Court Report Digest	E	
Commerce Clearing House (Loose Leaf Serv.)	N	Oregon Codes	C	West Bankruptcy Reporter	S	
Commerce Clearing House (Bound Vols.)	F	Oregon Court of Appeals Reports	N	West's Federal Forms	P	
Corpus Juris	F	Oregon Digest	E	Winslow's Forms of Pleading & Practice	Q	
Corpus Juris Secundum	N	Oregon Law Review	J	Words & Phrases	D	
Cumulative Bulletins (G.P.O.)	D	Oregon Reports	N			
Dictionaries						

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 and if no price indicated then value as shown in Section Q.

Section	Column I	Column II	Column III
A. BRITISH & ENGLISH			
British Ruling Cases, 16 Vols.		\$75.00	
English Ruling Cases, 26 Vols.—2 Vol. Index		65.00	
B. CHARTERS & ORDINANCES			
Miscellaneous Volumes			Value Section Q

Section	Column I	Column II (Columns II, III see instructions page 55)	Column III
C. CODES & STATUTES			
Oregon Revised Statutes (2009) 21 Vols.	\$ 430.00		
West Oregon Annotated 47 Vols. + Index	430.00	353.00 annual supplement	
Oregon Compiled Laws Annotated 10 Vols. (1943)	10.00		
Misc. Oregon Codes Prior 1940	10.00/edition		
U.S. Code Service	3,200.00	2,221.00 annual supplement	
CD	1,233.00		
United States Code Annotated, complete	7,663.00	4,193.00 annual supplement	Value Section Q
CD	1,779.00		
United States Code and Administrative News	36,000/Vol.	619.00 annual service	
U.S. Congressional Service	5,804.00		
D. DICTIONARIES			
Ballentine	15.00/edition		
Black's 9th	80.00		
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