



Culberson CAD
Personal Property Depreciation Guide
Furniture, Fixtures, Machinery and Equipment

		Economic Life Percent Good Table									
Effective Age	Index	2	Comp<\$100K	Comp>\$100K	5	8	10	12	15	20	30
1	1.000	40	68	75	85	90	91	93	95	96	97
2	1.016	20	44	55	70	80	82	86	90	92	94
3	1.032	10	28	40	55	70	73	79	85	88	91
4	1.069		10	25	40	60	64	72	80	84	88
5	1.099		5	15	25	50	55	65	75	80	85
6	1.120		2	10	10	40	46	58	70	76	83
7	1.134			5		30	37	51	65	72	81
8	1.157			2		20	28	44	60	68	79
9	1.187					10	19	37	55	64	77
10	1.252						10	30	50	60	75
11	1.260							23	45	56	73
12								16	40	52	71
13								10	35	48	69
14									30	44	67
15									25	40	65
16									20	38	63
17										32	61
18										28	59
19										27	57
20										26	55
21										25	53
22											51
23											49
24											47
25											45
26											43
27											41
28											39
29											37
30											35
31											33

Economic Life for Example Property Types

2 – Video Tapes, DVD's, Players

5 – Electronic Equipment, Security Equipment, Electric Gas Pumps

8 – Office Equipment, Fast food Restaurant FFE, Convenience Store FFE, Most Retail FFE

10 – Mechanical Gas Equipment, Carwash Equipment, Some Retail FFE

12 – Forklifts, Warehouse Equipment, Construction Equipment

15 – Industrial Equipment, Excavation Equipment, Heavy Equipment

20 – Tanks, Piping

30 – Sign Poles, Billboards, Vaults, Safes