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**2010 DEPRECIATION GUIDE
 FURNITURE, FIXTURES, EQUIPMENT AND VEHICLES
 BUSINESS PERSONAL PROPERTY**

Original Cost * Percent Good = Market Value

<u>Year Acquired</u>	<u>10 Yrs Furniture & Fixtures</u>	<u>5 Yrs Office & Telephone Equipment</u>	<u>3 Yrs Computer & Peripheral Equipment</u>	<u>8 Yrs Machinery & Equipment</u>	<u>6 Yrs Business Autos, Trks & Trailers</u>	<u>12 Yrs Heavy: Machinery/ Equip/Trks</u>
2009	.92	.85	.68	.90	.85	.94
2008	.84	.69	.44	.79	.73	.87
2007	.76	.52	.28	.67	.57	.80
2006	.67	.34	.10	.54	.41	.73
2005	.58	.23	.10	.43	.30	.66
2004	.49	.20	.10	.33	.23	.58
2003	.39	.19	.10	.26	.20	.50
2002	.30	.18	.10	.22	.19	.43
2001	.24	.17	.10	.20	.18	.36
2000	.21	.16	.10	.18	.17	.29
1999	.20	.15	.05	.16	.16	.24
1998	.19	.14	.05	.15	.15	.23
1997	.17	.13	.05	.14	.14	.22
1996	.16	.12	.05	.13	.13	.21
1995 & Prior Yrs	.15	.10	.05	.12	.12	.20

SALVAGE VALUE OF "IN USE" PROPERTY:

12 - 20 percent of original cost for office furniture, fixtures, equipment and vehicles.

5 - 10 percent or original cost for office and computer equipment.