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**2017 DEPRECIATION GUIDE
 FURNITURE, FIXTURES, EQUIPMENT AND VEHICLES
 CATEGORY L**

Original Cost x 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>	<u>4 Yrs Rental Furniture/ Appliances</u>
2016	.92	.85	.68	.90	.85	.94	.73
2015	.84	.69	.44	.79	.73	.87	.57
2014	.76	.52	.28	.67	.57	.80	.41
2013	.67	.34	.10	.54	.41	.73	.30
2012	.58	.23	.10	.43	.30	.66	.23
2011	.49	.20	.10	.33	.23	.58	.20
2010	.39	.19	.10	.26	.20	.50	.19
2009	.30	.18	.10	.22	.19	.43	.18
2008	.24	.17	.10	.20	.18	.36	.17
2007	.21	.16	.10	.18	.17	.29	.16
2006	.20	.15	.05	.16	.16	.24	.15
2005	.19	.14	.05	.15	.15	.23	.14
2004	.17	.13	.05	.14	.14	.22	.13
2003	.16	.12	.05	.13	.13	.21	.12
2002 & Prior Yrs	.15	.10	.05	.12	.12	.20	.10

12 - 20 percent of original cost has been determined to be the salvage value of various furniture, equipment and vehicles. 5 - 10 percent of original cost for office, computer equipment and rental furniture/appliances.