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2025 DEPRECIATION GUIDE FURNITURE, FIXTURES, EQUIPMENT AND VEHICLES CATEGORY L

Original Cost x Percent Good = Market Value

<u>Year Acquired</u>	<u>10 Yrs</u> Furniture & Fixtures	<u>5 Yrs</u> Office & Telephone Equipment	<u>3 Yrs</u> Computer & Peripheral Equipment	<u>8 Yrs</u> Machinery & Equipment	<u>6 Yrs</u> Business Autos, Trks & Trailers	<u>12 Yrs</u> Heavy: Machinery/ Equip/Trks	<u>4 Yrs</u> Rental Furniture/ Appliances
2024	.92	.85	.68	.90	.85	.94	.73
2023	.84	.69	.44	.79	.73	.87	.57
2022	.76	.52	.28	.67	.57	.80	.41
2021	.67	.34	.10	.54	.41	.73	.30
2020	.58	.23	.10	.43	.30	.66	.23
2019	.49	.20	.10	.33	.23	.58	.20
2018	.39	.19	.10	.26	.20	.50	.19
2017	.30	.18	.10	.22	.19	.43	.18
2016	.24	.17	.10	.20	.18	.36	.17
2015	.21	.16	.10	.18	.17	.29	.16
2014	.20	.15	.05	.16	.16	.24	.15
2013	.19	.14	.05	.15	.15	.23	.14
2012	.17	.13	.05	.14	.14	.22	.13
2011	.16	.12	.05	.13	.13	.21	.12
2010 & 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, vehicles & heavy machinery.
5 - 10 percent of original cost for office, computer equipment and rental furniture/appliances.