

General Plant & Office Depreciation Tables

Introduction

BCRI's Depreciation Tables for general plant and equipment reflect the reality of today technology and markets. They capture the loss in economic value due to physical deterioration, functional and technological obsolescence, and other forms of external obsolescence impacting these assets. The remainder of this document provides a brief description of general plant accounts.

Table 1
BCRI's General Plant Depreciation Tables

General Plant & Office Equipment	
RCatID	Description
4503	Billboards
4115	Construction Equipment
4365	Display Furnishings & Fixtures - Retail
4316	Furniture
4315	Furniture, Fixtures & Office Support Equipment
4175	Hotel & Motel Furnishings & Equipment
4295	Medical Equipment
4320	Office Support Eq.
4321	Office Support Eq: Telephone Sets & Devices
4325	Point of Sale Equipment
4524	Signs (Excl. Billboards)
558	Trailers

Billboards **4503**

This plant account represents a composite of all types of Billboards. It does not include signs.

Construction Equipment **4115**

This plant account is a composite of all equipment for all types of construction companies.

Display Furnishings & Fixtures Retail **4365**

This plant account represents display furnishings & fixtures at retail department stores. It includes shelving, racks, cabinets, and similar equipment.

Furniture **4316**

This plant accounts includes all types of office furniture.

Furniture, Fixtures, & Office Support Equipment **4315**

This plant account represents a composite furniture, fixtures and all types of office support equipment typically found at most businesses.

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Hotel Motel Furnishings & Equipment **4175**

This plant account is a composite of all types of hotel and motel furnishing and equipment.

Medical Equipment **4295**

This plant account is a composite of all types of equipment typically found at a hospital, doctors office, or clinic.

Office Support Equipment **4320**

This plant account is a composite of all types of office support equipment typically found at most businesses.

Office Support Equipment: Telephone Sets & Devices **4321**

This plant account includes telephone sets and related telephone equipment and devices.

Point Of Sale Equipment **4325**

This plant account includes all types of check-out equipment typically found at retail establishments.

Signs (Excluding Billboards) **4524**

This plant account includes all types of business signs, excluding billboards. Consideration should be given to classifying large exterior signs as billboards.

Trailers **558**

This plant account includes non-motorized trailers.

Tools & Other Work Equipment **5462**

This plant account includes tools and other work equipment typically found in a shop or garage.