

# Computer Equipment Depreciation Tables

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## ***Introduction***

BCRI's Computer Depreciation Tables reflect the realities of the rapidly changing computing 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 the industry. The remainder of this chapter provides a brief description of BCRI's Computer depreciation/life tables.

The Computer family of depreciation/life tables consists of four (4) uniquely developed tables addressing General Purpose Computers, Mainframe and Mid-range Computers, Personal Computers (PCs) and Computer Peripheral Equipment. These depreciation tables are specifically applicable to general-purpose computers.

**Table 1**  
**BCRI's Computer Depreciation Tables**

Computer Equipment	
RCatID	Description
350	Computers - General Purpose
424	Computers - Mainframes & Servers
425	Computers - Personal Computers
2023	Computers: Computer Peripheral Eq.

## **Note Regarding Computerized Devices**

BCRI's Computer depreciation tables are not intended for computerized devices whose primary function is not general purpose computing. Such equipment does not generally exhibit life and depreciation characteristics of general purpose computers. Such equipment should be classified for its intended purpose and depreciated accordingly. For example, communication switching equipment should be classified as such, and not as computer equipment.

### ***Computers – General Purpose***

**350**

This plant account includes all types of computers and peripheral devices that are intended to perform general administrative or information processing activities. Administrative information processing includes, but is not limited to, activities such as the preparation of financial, statistical, or other business analytical reports; etc. This plant account is a composite account and is provided for those companies that lump all computer equipment into one general plant account.

### ***Computers – Mainframes***

**424**

This plant account includes multi-user and timesharing computers and peripheral devices that are intended to perform general administrative or information processing activities.

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Computers that are commonly referred to as servers, mainframes, or minicomputers are included in this account; along with associated multi-user peripheral devices.

### **Computers – Personal Computers** **425**

This plant account includes personal computers and single-user or small workgroup peripheral devices. This plant account may also be used for personal digital assistants (PDA) and similar devices.

### **Computers - Computer Peripheral Equipment** **2023**

This plant account includes personal, or small workgroup shared, computer peripheral devices. It includes disk drives, CD & DVD players/burners, tape units, monitors, printers, copiers, fax machines, scanners, etc.