

General Plant & Office Depreciation Tables

Introduction

BCRI's Depreciation Tables for general plant and equipment reflect the reality of today's 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. A listing of the plant accounts in this family of tables is provided in Table 1.

Table 1
BCRI's General Plant Depreciation Tables

General Plant	
RCatID	Description
4503	Billboards
4524	Signs (Excl. Billboards)
4316	Furniture
4315	Furniture, Fixtures & Office Support Equipment
4320	Office Support Eq.
4321	Office Support Eq: Telephone Sets & Devices
4365	Display Furnishings & Fixtures - Retail
4115	General Construction Equipment
4175	Hotel & Motel Furnishings & Equipment
4295	Medical Equipment
415	Motor Vehicles - Heavy Trucks
413	Motor Vehicles - Light Trucks
412	Motor Vehicles - Passenger Cars
416	Motor Vehicles - Special Purpose Vehicles
558	Motor Vehicles - Trailers non-motorized
4325	Point of Sale Equipment
5462	Tools & Other Work Equipment
5480	Right of Way

Billboards **4503**

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

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.

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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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.

Display Furnishings & Fixtures Retail **4365**

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

General Construction Equipment **4115**

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

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, doctor's office, or clinic.

Motor Vehicles – Heavy Trucks **415**

This account includes large vans and heavy trucks whose primary purpose is not the transportation of passengers.

Motor Vehicles – Light Trucks **413**

This account includes vans and light trucks whose primary purpose is not the transportation of passengers.

Motor Vehicles – Passenger Cars **412**

This account includes all passenger cars and vans.

Motor Vehicles – Special Purpose Vehicles **416**

This account includes other motorized vehicles not better classified using one of the Motor Vehicle accounts that is intended for specialized use. This would include skiffs, boats, golf carts, fork lifts, small trackers, etc.

Motor Vehicles – Trailers (non-motorized) **558**

This plant account includes non-motorized trailers or containers designed to be attached to motorized vehicles.

Point Of Sale Equipment **4325**

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

Tools & Other Work Equipment **5462**

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

Right-of-Way **5480**

BCRI doesn't provide a depreciation table specific to the rights of way. The costs of acquiring rights of way are commonly capitalized with the equipment initially installed in the right of way. When separately identified, rights of way may be depreciated with the equipment if the life expectancies are similar; otherwise we recommend a strong right-modal Iowa curve and a life specific to the term of the right of way. If the term of the right-of-way is indefinite, or sufficiently long, then no depreciation may be warranted.