

BPP Useful Life 2024

Aerospace Products (Airborne Vehicles & Component Parts)	10	Mining & Quarrying	10
Amusement & Theme Parks	12	Model Home Furnishings	8
Apparel & Fabricated Textile Mfg	8	Motion Picture & Television Production	12
Appliances	8	Motor Vehicle & Parts Manufacturing	12
Asphalt Plant	10	Motor Vehicle & Parts Mfg (Special Tools)	3
Automatic Car Wash	10	Musical Equipment	6
Automatic Teller Machine	5	News Racks	5
Automobile Repair Shops	10	Office Furniture & Equipment	10
Bakeries & Confectionery Products	12	Office Machines (Non-Computer Data handling)	6
Barber & Beauty Shops	10	Optical Lenses & Instruments Mfg	10
Batch Plants (Permanent)	15	Paint & Varnish Manufacture/Paint Mixing Station	10
Batch Plants (Portable)	12	Pallet Jack	6
Batteries	4	Paper & Pulp Manufacturing	12
Battery Chargers	5	Paving Contractors (Asphalt & Concrete)	8
Billboards	30	Petroleum Refining	15
Billboards (Digital)	20	Photo Finishing (Computerized Processing)	5
Brewery Equipment	12	Photo Finishing	10
Brick Manufacture	15	Plasma Cutter	8
Bucket Truck	8	Plastic & Plastic Products Manufacturing	10
Buildings (Moveable)	10	Plastic Products Mfg (Special Tools)	4
Bulbs (LED)	3	Playground Equipment (Large)	10
Cable TV/Satellite Systems (One or Two Way Commun.)	10	Pneumatics Systems (Bank-Pharmacy Drive thru)	10
Canneries & Frozen Food Production	12	Point of Sale Equip (Scanners, Registers, etc.)	5
Cash Wraps	6	Postage Machine	10
Cellular Telephone	3	Printer (Large) i.e Zebra	6
Cement Truck	6	Printing & Publishing	10
Chemical & Allied Production	10	Private Water System	20
Clay Products Mfg	15	Propane Conversion	8
Coffee Roaster (Industrial)	12	Professional & Scientific instruments	10
Cold Storage & Ice Making Equipment (Stand Alone Ice Machine)	15	Projector	6
Cold Storage Warehouse Equipment	10	Radio & Television, Broadcasting	6
Compressors	10	Radio & Television, Manufacturing	10
Computers & Peripheral Equip (Software Exempt)	4	Radio or Television Transmitting Tower	20
Concrete & Concrete Products Mfg (Batch Plants)	15	Radio Systems (Complete Two Way Systems)	8
Condiments, Manufacturing & Processing	10	Radio Systems (Radio only)	6
Construction Equipment (General) Ex. Bobcat Skid Steer	6	Recreation (Bowling, Billard, Pool, Min. Golf)	10
Converted Paper, Paperboard & Pulp Products Mfg	10	Rental – Furniture	3
Copy Machine	6	Rental – Tools, Equipment, Etc	6
Costumes	8	Restaurant & Bar FF & ME	8
Cranes/Hoists (Overhead)	12	Restaurant (Fast Food) FF & ME	8
Currency Counter	6	Restaurant (Smallwares)	3
Curing Light	10	Retail Trades, Fixtures & Equipment	10
Dairy Products Manufacturing	12	Rubber Products Manufacturing	15
Data Handling Equip-Typewriters,Calculators,Add Mach,Dupl. Eq.	6	Rubber Products Mfg (Special Tools)	4
Digital Camera; Vehicle GPS; Rental DVD, VHS & Video Games	3	Safe – Bank Vaults - Safe Deposit Box - Depository Chest	20
Dispensers – Cold Drinks	5	Safe - Undercounter	10
Distilling	12	Satellite Dish & Related Electronic Equipment	10
Dolly	8	Scanner (Handheld)	5
Drilling/Field Services Equip (Oil & Gas)	6	Security Systems/Panic Alarms	6
Drones	6	Servers & Mainframes	5
Electrical Equipment Manufacturing	10	Service Establishment	10
Electronic Equipment Manufacturing	6	Service Station *	10
Emission Testing Equip; Comp Equip; Plastic Trash Containers	5	Shopping Carts	4
Exercise Equip (Electronic)	8	Signs (Trade-Non Billboard)	10

Exercise Equip (Free Weights)	10	Skates & Bowling Shoes	6
Fabricated Metal Products (Special Tools)	3	Soft Drink Manufacturing & Bottling	12
Fabricated Metal Products	12	Sound Systems, Speakers	6
Fax Machine	6	Stone Products Manufacturing	15
Floor Scrubber	8	Sugar & Sugar Products Manufacturing	20
Forklift, Bulldozer, Maintainer, Paving Equip etc.	6	Survey Equipment GPS & Monitor	10
Forklift Batteries	4	Tanning Machine	10
Freezer/Cooler	10	Telephone Station Equip (Private Branch Exc)	10
Glass/Fiberglass (Special Tools)	3	Telephone Systems (Business)	6
Glass/Fiberglass Manufacture & Products	15	Televisions	6
Golf Carts; Segways; 4-Wheeler; Gator etc.	6	Theater Equipment - All	10
Grain & Grain Products Mfg (Flours, Cereals, Livestock Feed)	15	Timeclock	6
Hand Tools (Electrical & Manual)	5	Tire Recapping	15
Headsets	6	Tools (Pneumatic/Power Tools)	8
Health Club & Spas	10	Tools, Dies, Molds	4
Hospital Furnishings & Equipment	10	Toys	5
Hotel/Motel Furniture	10	Tractors	8
Inflatable Bounce House	6	Tradeshow Booth	10
Jewelry, Musical Inst. Toys, Sport Goods, Office & Art Sup	12	Trailers (Including Semi-Trailers)	8
Jukebox	6	Trash Compactors (Large) Ex. Roll Off Dumpsters	10
Key Making Machine	10	Trash Trucks, Dump Trucks, Water Trucks	6
Ladders	10	Vacuum	8
Landscaping (Lawn Mower Etc.)	6	Vehicles (Licensed) Passenger	5
Laundry Equipment (Coin Operated)	8	Vehicles (Licensed) Commercial Trucks	8
Laundry Equipment (Dry Cleaning)	10	Vehicle Wraps	4
Law Library	5	Vending Machines	5
Leather & Leather Products	10	Video Machines (Arcade & Rental Stores)	3
Machinery Mfg (Non-specific types)	10	Video Tapes <60 days-50%, <1 yr-20%, >1 yr-10% or \$10 per tape	-
Mannequins	4	Warehouse Equipment	10
Meat Packing	12	Waste Reduction & Resource Recovery	10
Medical Equipment (High Technology)	5	Wholesale Trade, Fixtures & Equipment	10
Medical/Dental Trade Equipment	10	Wrecker	8
Medical - Lab Equipment	6	Wood products & Furniture Manufacturing	10
Metalworking Machinery Manufacturing/Welding Equip	10	X-Ray Machine	10
		*Tanks 20 yr	
		Pumps, Console: Computer, Electronic.....8 yr	