

# Florida Department of Revenue

## LIFE EXPECTANCY GUIDELINES

The asset life recommendations have been derived from various sources: Marshall Valuation Service, Florida Public Service Commission, and industry depreciation studies. As relevant information becomes available, the Department will update the tables.

INDUSTRY GROUP	ASSET LIFE IN YEARS	INDUSTRY GROUP	ASSET LIFE IN YEARS
Aerospace industry.....	10	transmission	39-41
Agriculture, machinery and equipment .....	10	distribution.....	29-33
cotton ginning.....	12	Electronic equipment manufacturing.....	6
Aircraft and all helicopters		Fabricated metal products.....	12
except commercial aircraft .....	6	special tools .....	3
commercial aircraft.....	12	Fishing equipment, excluding boats and barges .....	4
Amusement and theme parks.....	10	Food and beverage production .....	12
Apparel and fabricated textile manufacturing.....	9	special handling devices .....	4
Automobile repair shops.....	10	Fur processing .....	9
Bakeries and confectionery production.....	12	Gas distribution, total distribution equipment .....	35-40
Barber and beauty shops .....	10	Optional - for equipment by category:	
Billboards .....	20	mains and services, plastic.....	36-40
Brewery equipment .....	12	mains and services, steel.....	37-44
Cable television, headend facilities .....	11	meters, regulators, installations.....	25-30
microwave systems .....	9.5	other distribution equipment .....	30-35
program origination .....	9	Glass and glass products.....	14
service and test.....	8.5	special tools .....	2.5
subscriber connection and distribution.....	10	Grain and grain mill products manufacture.....	17
Canneries and frozen food production .....	12	Gypsum products .....	15
Cement manufacture.....	20	Hand tools .....	5
Chemical and allied production.....	9.5	Hospital furnishings and equipment .....	10
Clay products manufacturing.....	15	Hotel and motel furnishings and equipment .....	10
Clocks and watches, manufacturing.....	10	Jewelry products and pens.....	12
electronic instrumentation .....	6	Knitwear and knit products .....	7.5
Cold storage and ice-making equipment.....	18	Laundry equipment .....	10
Cold storage warehouse equipment .....	10	Leather and leather products.....	11
Computers, 'personal computers' ('PC').....	4	Logging, timber cutting.....	6
mainframe.....	6	Machinery manufacturing, except. as otherwise listed ...	10
Peripherals.....	6	Meatpacking .....	12
Condiments, manufacturing and processing.....	10	Medical and dental supply production.....	9
Construction equipment, general construction .....	6	Metalworking machinery manufacturing.....	10
marine construction .....	6	Mining and quarrying.....	10
Dairy products manufacturing.....	12	Motion picture and television production.....	12
Data handling equipment, except computers .....	6	Motor vehicle and parts manufacturing .....	12
Distilling.....	12	special tools .....	3
Electrical equipment manufacturing.....	10	Office furniture and equipment .....	10
Electric companies, steam production.....	25-34	Optical lenses and instrument manufacturing .....	10
other production, combined cycle.....	16-21	Paints and varnishes.....	9.5
gas turbines .....	26-29	Paper and pulp manufacturing .....	13
nuclear production.....	26-28	converted paper, paperboard and pulp .....	10

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		circuit, analog.....	8
Petroleum and natural gas, drilling, onshore .....	6	circuit, optic.....	8
drilling, offshore.....	7.5	other central office equipment .....	8
exploration and production .....	14	information/origination equipment.....	8
marketing .....	9	smart phones .....	6
petroleum refining .....	16	metallic cable.....	12
pipeline transportation .....	22	fiber cable.....	20
Plastics manufacturing.....	9.5	poles .....	20
Plastic products manufacturing .....	11	conduit .....	20
special tools .....	3.5	Telecommunications, interstate interexchange	
Primary metals production, nonferrous and foundry		analog switching .....	8
products.....	14	digital switching.....	8
special tools .....	6.5	metallic cable.....	12
Primary steel mill products .....	15	fiber cable.....	20
Printing and publishing .....	11	poles .....	20
Professional and scientific instruments.....	10	conduit .....	20
Radio and television, broadcasting .....	6	all other equipment .....	8
manufacturing.....	10	Telecommunications, cellular	
Railroad transportation equipment manufacturing.....	12	analog switching .....	8
locomotive manufacturing .....	11.5	digital switching.....	8
Recreation and amusement .....	10	radio frequency channel and control .....	8
Retail trades, fixtures and equipment .....	9	power equipment .....	12
Residential furniture.....	10	antennae .....	10
Restaurant and bar equipment .....	10	towers.....	20
Restaurant equipment, fast foods .....	7	transmission equipment.....	8
Rubber products manufacturing .....	14	cellular phones.....	5
special tools .....	4	Textile products, including finishing and dyeing.....	9
Sawmills, permanent.....	10	manufacture of nonwoven fabrics.....	10
portable .....	6	manufacture of yarn, thread and woven fabrics.....	11
Service establishments.....	9	manufacture of textured yarns.....	8
Ship and boat building machinery and equipment .....	12	Theater equipment .....	10
special tools .....	6.5	Tobacco and tobacco products.....	15
Soft drink manufacture and bottling.....	12	Vegetable oil products.....	18
Steam production and distribution .....	28	Waste reduction and resource recovery.....	10
Stone products manufacturing.....	15	Water transportation .....	20
Sugar and sugar products manufacturing.....	18	vessels, barges and tugs .....	18
Telecommunications, local exchange		Water utilities.....	50
analog switching .....	8	Wharves, docks and piers.....	20
digital switching.....	8	Wholesale trade fixtures and equipment.....	9
circuit, digital .....	8		

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Wood products and furniture manufacturing.....	10		