

2023
LIFE EXPECTANCIES

| General FFM&E Life Expectancies | |
|--|--------------|
| Amusement Rides | 12 Year Life |
| ATM | 6 Year Life |
| Automotive Repair | 10 Year Life |
| Billboards / Sign Poles | 30 Year Life |
| Boat Docks - Floating | 20 Year Life |
| Computers - Mainframe | 5 Year Life |
| Computers - Personal | 2 Year Life |
| Convenience Stores | 8 Year Life |
| Dental Equipment | 8 Year Life |
| Electric Equipment | 6 Year Life |
| Furniture & Fixtures | 10 Year Life |
| Industrial Equipment | 15 Year Life |
| Leasehold Improvements | 8 Year Life |
| Medical Equipment | 8 Year Life |
| Office Equipment | 6 Year Life |
| Passenger Vehicles | 5 Year Life |
| Restaurant Equipment | 8 Year Life |

2023
LIFE EXPECTANCIES

| General FFM&E Life Expectancies | |
|--|--------------|
| Retail Business - most common | 8 Year Life |
| Security Systems | 8 Year Life |
| Signs (not billboards) | 10 Year Life |
| Telephone Systems | 6 Year Life |
| Towers | 20 Year Life |
| Trucks | 8 Year Life |
| Underground Fuel Tanks | 20 Year Life |
| Vending Equipment | 8 Year Life |