

Depreciation & Life Tables Included in BCRI's Depreciation & Cost Manual

Industry	Rate Category ID	Rate Category Name
Communications	5472	Broadcasting: All Broadcasting Plant & Equipment
	5468	Broadcasting: Electronic Broadcasting Eq.
	420	Cable - Fiber Cable
	419	Cable - Metallic Cable
	428	Cable - Metallic Distribution Cable
	5466	Cable - Metallic Distribution Cable (Excluding Drops)
	426	Cable - Metallic Feeder Cable
	5443	Cable - Telecom Metallic Drops
	5441	CATV Cable - Coax Trunking Cable
	5446	CATV Cable - Coaxial Cable
	5469	CATV Cable - Coaxial Cable (Excluding Drops)
	5474	CATV Cable - Coaxial Distribution
	5475	CATV Cable - Coaxial Distribution (excl. Drops)
	5444	CATV Cable - Coaxial Drops
	269	CATV Converters, set-top boxes, etc
	6624	CATV Equipment
	5436	CATV Head-End Video Equipment
	364	Circuit - Analog
	5433	Circuit - High-Speed Internet Access Equipment
	365	Circuit - Legacy Digital Transport Eq.
	5435	Circuit - Microwave Electronics
	366	Circuit - Optical
	541	Circuit - PCS Antenna Systems
	5458	Circuit - PCS Base Station Equipment - All Gs
	5476	Circuit - PCS Base Station Equipment G4.0
	6690	Circuit - PCS Base Station Equipment G5.0
	6688	Circuit - PCS Base Station Equipment Pre-LTE
	5482	Circuit - Radio
	418	Circuit Equipment
	431	Fiber Cable & Conduit
	4405	Structures - Communication Antennas
	540	Structures - Communication Towers
	392	Structures - Conduit Systems
	5447	Structures - Microwave Dishes
	5448	Structures - Microwave Dishes & Electronics
	373	Structures - Poles
	423	Switches - Circuit Switching
	422	Switches - Packet Switching
	536	Switches - PCS Circuit Switching
	359	Switches - Software
	6650	Telecom - Equipment Enclosures & Cabinets
	400	Telecom - Large PBX Eq.
	348	Telecom - Official Communication Eq.
535	Telecom - Power Equipment	
402	Telecom - Public Telephone Terminal Equipment	
562	Telecom - Station Apparatus	
434	Telecom - Tools & Other Work Equipment	

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Electric Utilities	5371	Dist: Installations on Customer Premises
	5368	Dist: Line Transformers
	5370	Dist: Meters
	5365	Dist: Overhead Conductors and Devices
	5364	Dist: Poles, Towers, and Fixtures
	5369	Dist: Services
	5362	Dist: Station Equipment
	5373	Dist: Street Lighting and Signal Systems
	5361	Dist: Structures and Improvements
	5367	Dist: Underground Conductors
	5366	Dist: Underground Conduit
	5396	GenPlt: Power Operated Equipment
	5390	GenPlt: Structures and Improvements
	5403	GenPlt: Transportation (Automobiles)
	5405	GenPlt: Transportation (Heavy Trucks)
	5404	GenPlt: Transportation (Light Trucks)
	5406	GenPlt: Transportation (Tractor-Trailers)
	5407	GenPlt: Transportation (Trailers)
	5392	GenPlt: Transportation Equipment
	5356	Trans: Overhead Conductors and Devices
	5355	Trans: Poles and Fixtures
	5353	Trans: Station Equipment
	5352	Trans: Structures and Improvements
	5354	Trans: Towers and Fixtures
5358	Trans: Underground Conductors and Devices	
5357	Trans: Underground Conduit	
Power Generation	7065	Combustion Gas Turbine Generators (Non NGCC)
	7070	Hydroelectric Turbine Generators
	7075	Internal Combustion Engine Generators
	7060	NGCC Generators (IPP)
	7055	NGCC Generators Utilities (Investor Owned)
	7053	NGCC Generators Utilities (Non Investor Owned)
	7045	Steam Turbine Generators (Non NGCC)
Power Plants	7025	Coal-Fired Power Plants – Physical Depreciation
	7020	Coal-Fired Power Plants – With Obsolescence
	7040	Geothermal Power Plants
	7035	Hydroelectric Power Plants
	7030	Industrial & Commercial Power Plants
	7050	NGCC Power Plants
	7015	Power Plants (Non-Regulated Contemporary)
	7010	Power Plants (Regulated Contemporary)

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Computers	350	Computers - General Purpose
	424	Computers - Mainframes & Servers
	425	Computers - Personal Computers
	2023	Computers: Computer Peripheral Eq.
General Plant	5478	Acquisition Cost
	433	Aircraft
	4509	Billboards: Metal Structure - Monopole
	4512	Billboards: Metal Structure - Structural Steel
	4518	Billboards: Wood Structure
	393	Capital Leases & Leasehold Improvements
	4365	Display Furnishings & Fixtures - Retail
	4315	Furniture, Fixtures & Office Support Equipment
	4310	Furniture: Office
	4316	Furniture: Office Furniture
	4115	General Construction Equipment
	4165	Hand Tools
	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
	100	Non Depreciable Plant
	4320	Office Support Eq.
	4321	Office Support Eq: Telephone Sets & Devices
	4325	Point of Sale Equipment
	4335	Professional & Scientific Instruments
	5480	Right-Of-Way Acquisition
	2031	Signs: Electronic Displays
	2030	Signs: Self-Illuminated Non-Electronic
	131	Supplies
	5462	Tools & Other Work Equipment
Other Utilities	6612	Gas Dist: Mains, Plastic
	6616	Gas Dist: Meters
	6608	Gas Trans: Compressor Stations
	6609	Gas Trans: Meas. & Regulator Stations
	6607	Gas Trans: Pipeline Mains
	6618	Water Dist: Mains Metal
	6620	Water Dist: Mains Plastic
	6622	Water Dist: Meters

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Industrial Composites	4010	Aerospace Industry
	4015	Agriculture Industry
	4020	Agriculture: Animal Production
	4025	Agriculture: Crop Production
	4030	Agriculture: Fishing, Hunting & Trapping
	4035	Agriculture: Forestry & Logging
	4040	Agriculture: Grain & Oilseed Farming
	4045	Amusement & Theme Parks
	4050	Automotive Repair & Maintenance
	4065	Barber and Beauty Shops
	4060	Commercial Banking
	4120	Construction Eq: Heavy Construction
	4130	Drycleaning & Laundry Services
	4145	Food Services & Drinking Places
	4175	Hotel & Motel Furnishings & Equipment
	4295	Medical Equipment
	327	Medical Equipment - Other Computerized Eq.
	4300	Mining & Quarrying
	4055	Mnfg: Bakeries & Confectionery Production
	4075	Mnfg: Breweries
	4190	Mnfg: Cement/Concrete Products
	4195	Mnfg: Chemicals
	4200	Mnfg: Clay Product & Refractory
	4085	Mnfg: Cold Storage & Ice-making
	4205	Mnfg: Computers/Electronics
	4210	Mnfg: Electrical Equip, Appliance, & Components
	4215	Mnfg: Fabricated Metal Products
	4140	Mnfg: Food & Beverage Production
	4080	Mnfg: Fruit & Vegetable Preserving & Specialty Foods
	4160	Mnfg: Glass & Glass Products
	4220	Mnfg: Gypsum Products
	4180	Mnfg: Jewelry Products & Pens
	4225	Mnfg: Machinery
	4290	Mnfg: Meatpacking, Slaughtering & Processing Plants
	4230	Mnfg: Medical Equipment & Supplies
	4233	Mnfg: Metalworking Machinery
	4185	Mnfg: Motor Vehicles, Trailers, & Auto Parts
	4235	Mnfg: Optical Instrument & Lens
	4240	Mnfg: Paints & Varnishes
	4245	Mnfg: Paper Mills
	4250	Mnfg: Plastics Product
	4150	Mnfg: Primary Metals
4255	Mnfg: Radio & TV Broadcasting	
4257	Mnfg: Railroad Rolling Stock	
4345	Mnfg: Sawmills & Wood Preservation	
4125	Mnfg: Ship & Boat Building	
4260	Mnfg: Soft Drink Production	
4280	Mnfg: Starch & Vegetable Fats & Oils	

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	4265	Mnfg: Sugar & Confectionery Products
	4270	Mnfg: Textile Mills, Products, Apparel, & Leather
	4275	Mnfg: Tobacco Products
	4285	Mnfg: Wood Products, & Furniture
	4305	Motion Picture & Video Production
	4330	Printing & Publishing
	4340	Radio & Television Broadcasting
	4135	Restaurants: Limited Service
	4355	Steam & Air-Conditioning Supply
	4362	Theaters
	4375	Waste Management & Remediation Services
	4385	Water Supply & Irrigation Systems
	4380	Water Transportation
	4390	Wharves, docks and piers
	4370	Wholesale Trade - Furniture & Support Eq.