

LOVING CAD 2025

Economic Life / Percent Good Table

Effective Age	PC	4	5	6	8	10	12	15	20	30
1	78	83	85	87	90	91	93	95	96	97
2	56	66	70	74	80	82	86	90	92	94
3	35	49	55	61	70	73	79	85	88	91
4	13	32	40	48	60	64	72	80	84	88
5	10	15	25	35	50	55	65	75	80	85
6		10	10	22	40	46	58	70	76	83
7				10	30	37	51	65	72	81
8					20	28	44	60	68	79
9					10	19	37	55	64	77
10						10	30	50	60	75
11							23	45	56	73
12							16	40	52	71
13							10	35	48	69
14								30	44	67
15								25	40	65
16								20	36	63
17									32	61
18									28	59
19									27	57
20									26	55
21									25	53
22										51
23										49
24										47
25										45
26										43
27										41
28										39
29										37
30										35
31										33

Economic Life for General Furniture, Fixture, Machinery and Equipment Life Expectancies

- PC Life - Computers (Personal) & Peripheral Equipment ONLY
- 5 Yr Life - Computers (Mainframe), Light Duty Equipment, Passenger Vehicles
- 6 Yr Life - Telecommunications Equipment, Electric Equipment, Office Equipment, Telephones,
- 8 Yr Life - Convenience Stores, Retail Business (most stores), Security Systems, Vending Equipment, Restaurant Kitchen Equipment, Trailers
- 10 Yr Life - Furniture & Fixtures (ALL), Signs (not Billboards)
- 12 Yr Life - Machinery & Equipment
- 15 Yr Life - Industrial Equipment
- 20 Yr Life - Gas Tanks (underground), Towers
- 30 Yr Life - Billboards / Sign Poles

Loving CAD BPP Depreciation Schedule 2025
Based upon PTAD BPP Depreciation Schedule

Updated 04/082025