

montague  
PERSONAL

**MASTER SIC CODE LIST - NUMERIC**

The Standard Industrial Classification (SIC) was developed for use in the classification of establishments by type of activity in which they are engaged. Each classification has a two-digit major group, a three-digit industry group and a four-digit industry code. Recommended economic lives are provided for three-digit industry groups and four-digit industry codes.

**RECOMMENDED ECONOMIC LIFE IN YEARS  
BY INDUSTRY GROUP**

<u>INVENTORY</u> <u>GROUP NO</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
372	8	Aerospace Industry <i>mfg</i>
019	10	Agriculture, Machinery and Equipment
002	7	Animal, Cattle, breeding or dairy
451	5	Aircraft, except commercial
452	8	Commercial Aircraft
799	10	Amusement Parks
239	8	Apparel and Fabricated Textile <i>mfg</i>
753	10	Automotive Repair Shops
544	12	Bakeries and Confectionery Production
724	8	Barber and Beauty Shops
208	12	Brewery Equipment <i>mfg</i>
514	12	Canneries and Frozen Food Production
327	20	Cement Manufacturing
204	15	Cereal Manufacturing
516	11	Chemical and Allied Production
329	15	Clay Products <i>mfg</i>
387	12	Clocks, watches <i>mfg</i>
507	20	Cold Storage and ice making equipment
422	10	Cold Storage Warehousing
152	12	Construction - general
202	12	Dairy Products <i>mfg</i>
289	12	Distilling - <i>mfg</i>
506	12	Electrical Equipment <i>mfg</i>
491	50	Electrical Utilities Hydraulic Production
	30	Nuclear Production
	30	Steam Production
	30	Transmission and Distribution
366	8	Electronic Equipment <i>mfg</i>
344	12	Fabricated Metal Products <i>mfg</i>
091	4	Commercial Fishing- excluding boats
237	11	Fur Processing <i>mfg</i>
492	35	Gas Utilities, Distribution
	30	Manufactured Gas Production
	15	Natural Gas Production
	20	Pipelines and Related Storage
323	14	Glass and glass products <i>mfg</i>
327	15	Gypsum Products <i>mfg</i>
354	10	Handtool <i>mfg</i>
701	8	Hotels and motels equipment and furnishings

**RECOMMENDED ECONOMIC LIFE IN YEARS  
BY INDUSTRY GROUP, CONTINUED**

<u>INVENTORY</u>		
<u>GROUP NO</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
391	12	Jewelry Products <i>mfg</i>
225	10	Knitwear and products <i>mfg</i>
721	10	Laundry equipment
319	11	Leather goods <i>mfg</i>
241	6	Logging <i>mfg</i>
249	10	Lumber, wood products and furniture <i>mfg</i>
359	12	Machinery Manufacturing NEC
201	12	Meat Packing <i>mfg</i>
354	12	Metalworking machinery <i>mfg</i>
141	12	Mining and quarrying
781	8	Motion Picture and Television production
473	8	Motor Transport, Freight
	5	General Purpose Trucks, Light
	8	Heavy
	8	Tractor Units
	8	Trailers and Trailer mounted containers
414	8	Motor Transport, passenger
	5	Automobiles, including taxi
	8	Buses
371	12	Motor vehicle and parts <i>mfg</i>
382	12	Optical lenses and instrument <i>mfg</i>
285	11	Paints and varnishes <i>mfg</i>
267	15	Paper and pulp products <i>mfg</i>
278	12	Paper finishing and converting <i>mfg</i>
138	12	Petroleum and Natural Gas Field Services
	14	Exploration, Drilling, and Production
	15	Marketing
291	15	Petroleum refining <i>mfg</i>
461	20	Pipeline transportation
308	11	Plastics <i>mfg</i>
336	14	Primary metal production, non-ferrous <i>mfg</i>
331	20	Primary metal production, ferrous <i>mfg</i>
273	10	Printing and Publishing <i>mfg</i>
873	12	Professional and scientific instruments
483	6	Radio and Television Broadcasting
366	10	Radio and Television Equipment <i>mfg</i>
401	12	Railroad Cars
	14	Machinery and Equipment
374	12	Railroad Transportation Equipment <i>mfg</i>
079	10	Recreation and Amusement
059	8	Retail - furniture and fixtures
581	8	Restaurants
306	14	Rubber products <i>mfg</i>
242	10	Sawmills <i>mfg</i>
	6	portable
373	12	Ship and boat building <i>mfg</i>
208	12	Soft drinks bottled or canned <i>mfg</i>
496	30	Steam Production for distribution

RECOMMENDED ECONOMIC LIFE IN YEARS  
BY INDUSTRY GROUP  
CONTINUED

<u>INVENTORY</u>		
<u>GROUP NO</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
328	15	Stone Products <i>mfg</i>
206	20	Sugar products <i>mfg</i>
482	6	Telegraph services
481	6	Telephone services
223	12	Fabric products including finishing and dyeing <i>mfg</i>
	14	Excluding finishing and dyeing
783	10	Theater equipment
213	15	Tobacco products <i>mfg</i>
207	20	Vegetable oils <i>mfg</i>
441	20	Water Transportation foreign
442	20	Water Transportation domestic
494	20	Water utilities

**A. EXCEPTION SIC'S**

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
0001	8	Business Type Unknown
0002	5	Vehicle(s) Only
0003	8	Unique Business Type
0004		Inventory Only
0004A	8	Special Vehicle Inventory
0005	8	M&E &/or F&F Only
0006	5	Computer Equipment
0007	8	Equip Mounted on Vehicles
0008	8	Nonclassifiable Business
0009E	8	Personal Property Not Used for Production of Income

**B. AGRICULTURAL, FORESTRY, AND FISHING**

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
0139	5	Grass Farms
0181	10	Nursery Stock, Growing of
0191	10	Farms - General
0219	10	Livestock
0241	7	Farms - Dairy
0259	10	Poultry & Eggs NEC
0742	8	Veterinarians - Pets
0752	10	Animal Specialty Service NEC
0752C	7	Animal Breeders
0782	5	Lawn and Garden Services
0831	10	Forest Products
0910	4	Fishing Equipment - Excluding Boats & Barges
0912	10	Vessels - Fishing Boats

## C. MINING

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
1311	8	Crude Petroleum & Natural Gas
1381	14	Drilling Rigs - Oil & Gas
1382	12	Oil & Gas Field Exploration Service
1389	12	Oil & Gas Field Service, NEC
1411	12	Dimensions Stone - Rough Blocks and Slabs
1422	12	Crushed and Broken Limestone
1423	12	Crushed and Broken Granite
1429	12	Crushed and Broken Unclassified
1442	12	Sand and Gravel Pits
1470	12	Chemical and Fertilizer Mineral Mining

## D. CONSTRUCTION

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
1522	12	Construction Residential
1541	12	General Con-Nonres Buildings, Other than Industrial Buildings and Warehouses
1542	12	Construction - Commercial
1611A	15	Construction - Highway and Street
1622	15	Construction - Bridges, Tunnel and Elevated Highways
1623	15	Construction - Water, Sewer
1629	15	Heavy Construction
1711	12	Contractors - Plumbing, Heating, Air Conditioning
1721	12	Contractors Paint and Paper Hanging
1731	12	Contractors - Electrical
1741	12	Contractors - Masonry
1742	12	Contractors Drywall - Insulation
1751	12	Contractors Carpentry Work
1752	12	Contractors Floor Laying
1761	12	Contractor Roofing-Siding Sheet Metal
1771	12	Contractor Concrete Work
1781	12	Water Well Drilling
1791	15	Contractor Steel Erection
1793	12	Contractor Glass and Glaze
1799	12	Contractor - Miscellaneous
1794	12	Excavation Work
1795	12	Wrecking and Demolition Work



## E. MANUFACTURING

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
2011	12	Meat Packing Plants
2013	12	Meat Processing
2024	12	Ice Cream & Frozen Dessert
2026	12	Milk Processing
2033	12	Canned Fruits, Vegetables, Preserve Jams & Jellies
2044	15	Rice Milling
2048	15	Animal Feed Manufacturing
2051	10	Bread and Other Bakery Products
2052	10	Cookies and Crackers
2064	20	Candy Manufacturing
2079	20	Vegetable Oil Products
2082	12	Beer Manufacturing
2086	12	Soft Drink Manufacturing
2095	10	Coffee Manufacturing
2097	10	Ice - Manufactured
2099	10	Food Preparations - Miscellaneous
2131	15	Tobacco Products
2231	12	Fabrics Including Finishing & Dyeing
2250	9	Knitwear & Products
2299	14	Textile Goods Excluding Finishing & Dyeing
2329	8	Clothing Manufacturer
2353	8	Hat Manufacturing
2371	11	Fur Processing
2399	8	Fabricated Textile Product
2411	5	Logging
2421	8	Saw Mills & Planing Mills, General
2434	8	Cabinet Shops, Manufacturing
2448	8	Wood Pallets and Skids
2452	8	Prefab Wood Building Manufacturing
2491	8	Wood Preserving
2499	8	Wood Products NEC
2519	8	Household Furniture - Manufacturing
2522	8	Office Furniture
2541	8	Wood Office & Store Fixture
2591	8	Blinds Shades Drapes Hardware
2599	8	Furniture & Fixtures NEC
2611	10	Pulp Mills
2621	10	Paper Mills
2653	10	Cardboard Box Manufacturing
2655	10	Cardboard Drum, Tubes, Cans and Similar Products
2676	15	Disposable Diaper Manufacturing
2677	15	Envelope Manufacturing
2678	15	Writing Tablet Manufacturing
2679	15	Paper Products
2711	10	Newspaper Publishing
2721	10	Publishing - Periodicals

**E. MANUFACTURING  
CONTINUED**

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
2732	10	Printing - Book
2752	10	Commercial Printing
2759	10	Commercial Printing, Miscellaneous
2761	10	Business & Computer Form
2771	10	Greeting Card Publishing
2788	12	Paper Finishing
2789	12	Bookbinding
2791	10	Typesetting
2812	10	Alkali & Chlorine Manufacturing
2813	10	Industrial Gas Manufacturing
2816	10	Pigment Manufacturing
2819	10	Industrial Inorganic Chemical, NEC
2821	10	Plastic & Synthetic Resin Manufacturing
2822	10	Synthetic Rubber Manufacturing
2834	10	Drug Manufacturing
2841	10	Soap & Detergent Manufacturing
2842	10	Specialty Cleaners Manufacturing
2844	10	Cosmetics & Toilet Preparation
2851	11	Paints and Allied Products
2869	8	Industrial Organic Chemical, NEC
2873	8	Fertilizer Manufacturing
2875	8	Fertilizer Mixing
2879	8	Chemicals Agriculture Miscellaneous
2891	12	Adhesives & Sealants Manufacturing
2893	12	Printing Ink Manufacturing
2895	12	Carbon Black Manufacturing
2899	12	Chemicals Manufacturing, Miscellaneous
2911	15	Petroleum Refining
2951	12	Asphalt Paving Manufacturing
2952	12	Asphalt Felts & Coatings Manufacturing
2999	12	Petroleum and Coal Miscellaneous
3053	12	Gaskets Packing & Sealing
3069	14	Rubber Products, NEC
3069A	14	Rubber Products
3081	11	Plastic Film & Sheet Manufacturing
3083	11	Plastic Shapes Manufacturing
3084	11	Plastic Pipe Manufacturing
3085	11	Plastic Bottle Manufacturing
3087	11	Plastic Resin Compounding
3089	11	Plastic Products, Miscellaneous
3143	11	Footwear
3199	11	Leather Goods, Miscellaneous
3221	10	Glass Container Manufacturing
3229	10	Glass Pressed & Blown NEC
3231	14	Glass Products, Made of Purchased Glass

**E. MANUFACTURING  
CONTINUED**

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
3241	12	Hydraulic Cement Including Portland, Natural, Masonry and Pozzolana Cements
3251	12	Brick Manufacturing
3259	12	Clay Products, Structural
3269	12	Pottery Products, Miscellaneous
3271	20	Concrete Block and Brick
3272	20	Concrete Products Manufacturing
3273	20	Concrete Batch Plants
3275	15	Gypsum Board Manufacturing
3281	15	Stone & Stone Products - Cutting & Finishing Granite, Marble, Slate, Etc.
3291	15	Abrasive Products Manufacturing
3292	15	Asbestos Products
3295	15	Minerals & Earths, Ground or Otherwise Treated
3312	20	Steel Works, Blast Furniture, Rolling Mills
3315	20	Wiredrawing, Nails & Spikes Manufacturing
3316	20	Steel - Cold Finishing
3317	20	Steel Pipe & Tube Manufacturing
3325	20	Steel Foundries, Miscellaneous
3339	20	Metal Processing - Manufacturing
3341	14	Nonferrous Metal Recovery
3356	14	Nonferrous Metal Roll, Etc. Exclude Cooper & Aluminum
3369	14	Nonferrous Foundries, Exclude Cooper & Aluminum
3398	14	Metal Heat Treating
3411	10	Metal Can Manufacturing
3412	10	Metal Drum, Pail Manufacturing
3429	10	Hardware, NEC
3433	10	Heating Equipment Manufacturing, Exclude Electric & Warm Air
3441	12	Structural Metal Fab
3442	12	Metal Doors, Sash, Frames
3443	12	Plate Work Fab
3444	12	Sheet Metal Fab
3448	12	Prefab Metal Building Manufacturing
3449	12	Miscellaneous Structural Metal Fab
3451	10	Screw Machine Products
3452	10	Nuts, Bolts, Etc. Manufacturing
3462	10	Iron & Steel Forging Manufacturing
3463	10	Nonferrous Forging Manufacturing
3469	10	Metal Stampings
3471	10	Electroplating, Plating, Etc.
3479	10	Coating, Engraving, and Allied Service, NEC
3491	10	Industrial Valve Manufacturing
3493	10	Steel Springs, Except Wire
3494	10	Valves & Pipe Fittings, NEC
3495	10	Wire Spring Manufacturing
3496	10	Miscellaneous Wire Products Fab
3498	10	Pipe & Pipe Fittings Fab

**E. MANUFACTURING  
CONTINUED**

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
3499	10	Metal Products Fab, NEC
3511	10	Turbine Steam, Gas and Hydraulic Turbines
3519	10	Engine Internal Combustion
3523	10	Farm Machinery and Equipment
3524	10	Lawn & Garden Equipment
3531	10	Construction Machinery & Equipment
3533	10	Oil & Gas Field Machinery & Equipment
3535	10	Conveying Equipment Manufacturing
3536	10	Overhead Crane Manufacturing
3537	10	Forklift Manufacturing
3541	10	Machine Tool - Metal Cutting Manufacturing
3542	10	Metal Tool - Metal Forming Manufacturing
3545	10	Cutting Tools, Etc. Manufacturing
3549	12	Metal Working Machinery, NEC
3553	10	Woodworking Machinery Manufacturing
3556	10	Food Product Machinery Manufacturing
3559	10	Special Industrial Machinery, NEC
3561	10	Pump & Pumping Equipment Manufacturing
3563	10	Air & Gas Compressor Manufacturing
3565	10	Packaging Machinery Manufacturing
3569	10	Industrial Machinery & Equipment, NEC
3571	8	Computer Manufacturing
3575	8	Computer Equipment
3582	8	Commercial Laundry Equipment
3585	10	A/C & Heating Equipment
3594	10	Fluid Power Pump & Motor Manufacturing
3599	12	Industrial Machinery & Equipment, NEC
3613	10	Switchgear Manufacturing
3621	10	Motor & Generator Manufacturing
3641	8	Electric Lamp Bulbs and Tubes
3643	8	Current - Carrying Wire Devices
3644	10	Electric Box & Conduit Manufacturing
3646	8	Light Fixture Manufacturing
3648	8	Lighting Equipment, NEC
3663	8	Communication Equipment
3699	8	Electric Machinery & Equipment, NEC
3711	12	Motor Vehicle Manufacturing or Assembly
3713	12	Truck and Bus Bodies
3714	12	Motor Vehicle Park Manufacturing
3715	12	Truck Trailer Manufacturing
3721	6	Aircraft
3724	10	Aircraft Engine & Part Manufacturing
3728	10	Aircraft Part & Equipment, NEC
3731	10	Ship Building & Repairing
3732	12	Boats Building & Repairing

E. MANUFACTURING  
CONTINUED

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
3743	12	Locomotive Repair
3799	12	Transportation Equipment, NEC
3812	5	Navigation Equipment Manufacturing
3822	5	Environmental Controls
3823	5	Industrial Instrument Manufacturing
3824	10	Fluid Meter Manufacturing
3825	5	Electric Meter Manufacturing
3829	12	Optical Lenses
3841	10	Medical & Surgical Instrument
3845	10	Electromedical Equipment
3851	10	Ophthalmic Goods
3861	10	Photographic Equipment/Supply
3873	12	Clocks and Watches Manufacturing
3911	12	Jewelry - Manufacturing
3915	12	Jewelers' Materials
3949	10	Sporting and Athletic Good
3961	10	Costume Jewelry
3991	10	Brooms and Brushes
3993	10	Signs & Advertising Special
3995	10	Burial Caskets
3999	15	Miscellaneous Manufacturing Industrial, NEC

## F. TRANSPORTATION, COMMUNICATION AND PUBLIC UTILITIES

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
4011	12	Railroad Cars
4013	12	Railroad Switching
4119	8	Ambulance Service
4121	8	Taxicab Service
4141	8	Bus Charter Service Local
4142	8	Bus Charter - Not Local
4151	8	Bus - School
4173	8	Bus Terminal & Service
4212	8	Local Trucking W/O Storage
4213	8	Trucking, Except Local
4214	8	Local Trucking & Storage
4215	8	Courier Service Except by Air
4222	10	Refrigerator Warehouse & Storage
4225	10	Warehouse - General
4226	10	Special Warehouse & Storage
4231	8	Terminal Facilities
4311	8	Postal Service - Private
4410	20	Vessels - Local Water
4421	20	Deep Sea Transportation
4449	15	Water Transport/Freight, NEC
4491	15	Marine Cargo Handling
4492	15	Vessels, Push, Tug, Tow
4493	15	Marinas
4499	15	Water Transportation Service
4511	8	Air Cargo Handling Companion
4512	5	Aircraft-Private
4513	15	Courier Service - Air
4522	15	Aircraft - Commercial
4523	15	Airport Ramp Equipment
4581	8	Airports, Terminals & Service
4613	20	Refined Products Pipeline
4619	20	Pipelines, NEC
4724	8	Travel Agency
4731	8	Freight & Cargo Shipping Agent
4741	8	Rental of Railroad Cars
4783	8	Packing and Crating
4785	8	Public Scales
4789	8	Transportation Service, NEC
4810	4	Pagers
4811	10	Transmission Equipment
4812	5	Radiophone Communications
4812A	6	Radio Communications, NEC
4813	6	Telephone Communications
4814	6	Network Equipment
4822	6	Telex & Message Communication
4832	6	Radio Broadcast Station

F. TRANSPORTATION, COMMUNICATION AND PUBLIC UTILITIES  
CONTINUED

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
4833	6	TV Broadcast Station
4841	6	Cable TV
4899	6	Communication Services NEC
4911	50	Electric Power Generation
4912	30	Nuclear Power
4913	30	Steam Power
4914	30	Electrical Transmission & Distribution Facilities
4923	20	Pipelines
4925	30	Manufactured Gas Production
4926	15	Natural Gas Production
4922	35	Natural Gas Transmission
4941	20	Water Supply
4953	10	Refuse Systems
4961	30	Steam Production for Distribution

## G. WHOLESALE TRADE

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
5012	5	Auto & Other Motor Vehicle
5013	8	Auto Parts New - Wholesale
5014	8	Tires and Tubes
5015	8	Auto Parts Used - Wholesale
5021	8	Furniture
5023	8	Home Furnishings
5031	8	Lumber - Build Supply Wholesale
5032	8	Brick, Sand & Gravel
5033	8	Roofing, Siding, Insulation Materials
5039	8	Construction Materials NEC
5043	8	Camera/Photo Supply - Wholesale
5044	8	Office Equipment
5045	8	Computers & Software
5046	8	Commercial Equipment, NEC
5047	8	Medical & Hospital Equipment
5048	8	Ophthalmic Goods
5049	8	Equipment Professional NEC
5051	8	Metals Service Centers
5063	12	Electrical Equipment & Supplies Wholesale
5064	12	Electrical Appliances
5065	12	Electronic Parts & Equipment NEC
5072	8	Hardware - Wholesale
5074	8	Plumbing Supplies Wholesale
5075	8	Heating & A/C Equipment & Supply
5078	20	Refrigeration Equipment & Supply
5082	8	Heavy Equipment - Wholesale
5083	8	Farm Equipment Sales
5084	8	Industrial Machinery & Equipment Dist. NEC
5085	8	Industrial Supplies, NEC
5087	8	Service Establishment Equipment
5088	8	Transportation Equipment & Supply
5091	8	Sporting/Recreational Goods
5092	8	Toys/Hobby Goods & Supplies
5093	8	Scrap Metal Reclamation
5094	8	Jewelry - Wholesale
5099	8	Durable Goods, NEC
5112	8	Stationary Supplies
5113	8	Paper & Paper Products
5122	8	Drugs - Wholesale
5131	8	Piece Goods & Notions
5136	8	Clothing - Wholesale
5139	8	Footwear Wholesale
5141	12	Groceries, General Line
5143	12	Dairy Products Except Dried or Canned
5144	12	Poultry and Poultry Products
5145	12	Confectionery - Wholesale



G. WHOLESALE TRADE  
CONTINUED

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
5146	12	Fish and Seafood
5147	12	Meat & Meat Products Wholesale
5148	12	Fruits and Vegetable
5149	12	Groceries & Related Products, NEC
5153	15	Grain Elevators
5162	11	Plastics - Wholesale
5169	11	Chemical & Allied Products Wholesale Distribution
5171	15	Petroleum Products Bulk Terminals
5172	15	Petroleum Products NEC
5181	8	Beverages - Beer/Ale Wholesale
5182	8	Beverages - Wine/Distilled
5191	8	Farm/Ranch Supplies
5192	8	Books Periodicals Newspaper
5193	8	Florists Supplies
5194	8	Tobacco and Tobacco Products
5198	8	Paints, Varnish & Supplies
5199	8	Nondurable Goods NEC

## H. RETAIL TRADE

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
5211	8	Lumber & Building Materials
5231	8	Paint Stores, Glass and Wallpaper Stores
5251	8	Hardware Stores - Retail
5261	8	Nurseries - Retail
5271	8	Mobile Home Dealers
5311	8	Department Stores - Retail
5331	8	Variety Store - Retail
5372	8	Discount Store - Retail
5399	8	Miscellaneous General Merchandise Stores
5411	8	Grocery Store
5412	8	Supermarket
5413	8	Convenience Store
5421	8	Meat and Fish Markets
5431	8	Produce Market
5441	8	Candy & Nut Stores
5461	8	Bakery - Retail Bake & Sell
5499	8	Health Food Stores Retail
5511	8	Auto Dealer - New & Used
5521	8	Auto Dealer - Used
5531	8	Auto Supply Stores - Retail
5531A	8	Home Supply Store - Retail
5531B	8	Tire Store - Retail
5541	8	Gasoline Service Station
5551	8	Boat Dealers
5561	8	Recreational Vehicle Dealer
5571	8	Motorcycle Dealer
5599	8	Auto Dealer - NEC
5611	8	Clothing Mens & Boys
5621	8	Clothing Womens
5632	8	Clothing Womens Accessory
5641	8	Clothing Children/Infant
5651	8	Clothing Family
5661	8	Shoes Family
5662	8	Shoes Women
5663	8	Shoes Men
5664	8	Shoes Athletic
5665	8	Shoes Western Boots
5699	8	Clothing Miscellaneous (Western, etc.)
5712	8	Furniture Stores - Retail
5713	8	Floor Covering Stores
5714	8	Draperies & Upholstery Stores
5719	8	Home Furnishings - Miscellaneous
5722	8	Appliances - Retail Household
5731	8	Stereo & Television Centers
5732	8	Radio, TV, Electric Stores
5734	8	Computer & Software Stores
5735	8	Record & Tape Stores

**H. RETAIL TRADE  
CONTINUED**

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
5736	8	Musical Instrument Stores
5810	8	Bar
5811	8	Nightclub
5812	8	Restaurants - Cafeterias
5813	8	Drinking Places - Alcoholic Beverages NEC
5814	8	Restaurants - Fast Food
5815	8	Restaurants - Theme
5816	8	Restaurants - Cafe/Diner
5817	8	Restaurants - NEC
5912	8	Drug Stores Retail
5913	8	Pharmacy - Retail
5921	8	Liquor Store
5932	8	Used Merchandise (furniture, etc.)
5933	8	Pawn Shop
5941	8	Sporting Goods Store
5941A	8	Bicycle Shop
5942	8	Bookstores - New
5942A	8	Bookstores - Used
5943	8	Office Supply Store - Retail
5944	8	Jewelry Stores - Retail
5944A	8	Jewelry - Costume Retail
5945	8	Hobby Shop, and Arts and Crafts
5945A	8	Toy Store
5946	8	Camera Stores - Retail
5947	8	Gift/Novelty Stores - Retail
5948	8	Luggage & Leather Goods
5949	8	Fabric Stores - Retail
5961	8	Mail Order and Catalog Houses
5962	6	Vending Machines
5963	8	Direct Selling Establishment
5983	8	Fuel Oil Dealers
5984	8	Bottled Gas Sales
5989	8	Fuel Dealers NEC
5991	8	Farm and Ranch
5992	8	Florists - Retail
5993	8	Tobacco & Pipe Shops
5994	8	Newsstand & Magazine Store
5995	8	Optical Goods Stores
5999	8	Retail Stores Miscellaneous

**I. FINANCE, INSURANCE, AND REAL ESTATE**

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
6011	8	Bank, Financial Institute
6035	8	Savings Institution
6061	8	Credit Union
6099	8	Check Cashing Service
6141	8	Personal Credit Institutions
6162	8	Mortgage Company
6211	8	Securities Broker
6411	8	Insurance Agents
6513	8	Apartments
6515	8	Mobile Home Park Operators
6531	8	Real Estate Agents
6541	8	Title company
6552	8	Land Subdividers
6553	8	Cemetery
6732	8	Charitable Organizations Exempt Only

## J. SERVICES

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
7011	8	Hotel
7023	8	Motel
7032	8	Sporting/Recreational Camp
7033	8	Trailer Parks and Campsite
7211	10	Power Laundries
7212	10	Dry Cleaner - Pickup Station
7213	10	Linen Supply
7215	8	Washaterias
7216	10	Dry Cleaning - Full Plants
7217	10	Carpet & Upholstery Cleaner
7221	8	Photo & Portrait Studios
7231	8	Beauty, Hair Styling Salon
7241	8	Barber Shops
7251	8	Repair - Shoe Shop
7261	8	Funeral Home
7291	8	Income Tax Service
7299	8	Personal Service - Miscellaneous
7311	8	Advertising Agencies
7312	30	Advertising - Outdoor - Bill Boards
7322	8	Collection Agencies
7323	8	Credit Reporting Service
7331	8	Direct Mail Advertising Service
7334	8	Photocopying Service
7335	8	Advertising Photography
7338	8	Secretarial/Business Service
7342	8	Exterminator, Pest Control
7349	8	Janitorial & Cleaning Service
7352	8	Rental - Medical Equipment
7353	12	Rental - Heavy Construction Equipment
7359	8	Equipment Rental, NEC
7361	8	Employment Agency
7363	8	Help Supply Service
7371	5	Computer Programming Service
7373	5	Computer Design, NEC
7374	5	Data Processing Services
7377	8	Computer Rental & Leasing
7378	5	Computer Maintenance & Repair
7379	8	Computer Related Services, NEC
7381	8	Security & Private Investigator
7382	8	Security System - Burglary & Fire
7383	8	News Syndicates
7384	5	Photo Finishing Labs
7389	8	Business Services - Miscellaneous
7513	8	Rental - Truck
7514	5	Rental - Auto
7519	8	Rental - Trailer

**J. SERVICES  
CONTINUED**

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
7521	10	Auto Parking
7532	10	Auto Paint & Body
7533	10	Auto Repair - Brake/Muffler
7534	10	Tire Retreading and Repair
7536	10	Auto Glass
7537	10	Auto Transmission Shops
7538	10	Auto Repair - General
7539	10	Auto Repair - NEC
7542	10	Car Wash
7549	8	Auto Services Except Repair and Car Washes
7622	8	Repair - TV & Radio
7623	8	A/C & Heating Service
7629	8	Repair - Electrical
7631	8	Repair Jewelry/Watch/Clock
7641	8	Repair - Furniture & Reupholstery
7692	8	Welding Repair & Service
7694	8	Armature Rewinding Shops
7699	8	Repair Service, NEC
7812	8	Movie & Video Production
7822	8	Movie & Tape Distribution
7832	10	Theatre - Indoor
7833	10	Theatre - Outdoor
7841	10	Video Tape Rentals & Sales
7911	10	Dance Halls - Studios - School
7922	10	Theater - Except Motion Pictures
7933	10	Bowling Alleys
7941	10	Clubs - Professional Sports
7948	10	Race Track
7991	8	Physical Fitness Facilities
7992	10	Public Golf Courses
7993	5	Game Rooms
7996	10	Amusement Parks
7997	10	Clubs - Private Sports
7999	10	Amusement & Recreation Miscellaneous
8011	8	Doctor Offices and Clinics
8021	8	Dentist
8041	8	Doctor - Chiropractor
8042	8	Doctor - Optometrist
8043	8	Doctor - Podiatrist
8049	8	Health Practitioner, Miscellaneous
8051	8	Nursing Home Skilled Care
8052	8	Nursing Home Intermediate Care
8062	8	Hospital General
8063	8	Hospital Psychiatric
8071	8	Laboratories Medical

**J. SERVICES  
CONTINUED**

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
8072	8	Laboratories Dental
8092	8	Kidney Dialysis Centers
8093	8	Clinics - General Medical
8099	8	Health & Allied Services
8111	8	Attorneys, Legal Services
8211	8	Schools Elementary/Second
8231	8	Libraries
8243	8	Schools - Data Processing
8244	8	School - Bus & Secretarial
8249	8	School - Trade/Vocational
8299	8	School - Educational NEC
8322	8	Social Service Individual/Family
8351	8	Daycare Center
8412	8	Museum & Art Galleries
8621	8	Professional Organizations
8631	8	Labor Unions
8641	8	Clubs - Civic - Social - Assoc.
8661	8	Religious Organizations Taxable
8699	8	Membership Organizations Miscellaneous
8711	8	Engineering Services
8712	8	Architectural/Drafting Service
8713	8	Surveying Services
8721	8	Accounting & Bookkeeping
8731	12	Commercial Physical and Biological Research
8733	12	Research Scientific Corporation Exempt Only
8734	12	Laboratories - Testing
8741	8	Management Services
8999	8	Office - General

## K. GOVERNMENT, OTHER SERVICES

<u>SIC</u>	<u>M&amp;E LIFE</u>	<u>DESCRIPTION</u>
9199	8	Government - General
9223	8	Correctional Institutions
9661	8	Space Research & Technology
9721	8	Government - Foreign Consulates
9999	8	Nonclassifiable Establishment



**APPENDIX L-1**

**COST AND DEPRECIATION GUIDELINES  
VARIOUS BUSINESS TYPES**

This appendix contains depreciation guidelines for FF&E and personal property density cost schedules for 63 business types. They are arranged alphabetically by business type as shown in the Schedule Directory below. The Sale/Appraisal System for Category L requires a six to seven-digit "TYPE" code for each data record entered. The first four to five digits of the code identify business type. The four to five-digit SIC code used to identify the business type can be found at the top of each quality/density grid for each of the 63 business in the *Guide*. Business types not listed in the *Guide* should be coded 999 and identified in the user's comments.

<u>Sic Code</u>	<u>Business Type</u>	<u>Page</u>
(5945)	Arts & Crafts Store.....	L-29
(5531)	Automobile Parts Store.....	L-30
(7538)	Automobile Repair Shop.....	L-31
(5810)	Bar.....	L-32
(5811)	Nightclub.....	L-33
(7241)	Barber Shop.....	L-34
(7231)	Beauty Shop.....	L-35
	Book Stores	
(5942)	New.....	L-36
(5942A)	Used.....	L-37
(7933)	Bowling Alley.....	L-38
(5211)	Building Materials Store.....	L-39
(5946)	Camera Shop.....	L-40
(5441)	Candy & Nuts Store.....	L-41
(7542)	Car Wash Equipment.....	L-42
(5961)	Catalogue Showroom.....	L-47
	Clothing Stores	
(5641)	Children.....	L-48
(5611)	Men's.....	L-49
(5651)	Family.....	L-50
(5699)	Western Wear.....	L-51
(5621)	Women's.....	L-52
(5413)	Convenience Store.....	L-53
(5311)	Department Store.....	L-54
(5372)	Discount Store.....	L-55
(5912)	Drug Store.....	L-56
(5732)	Electronic Products Store.....	L-57
(5949)	Fabric Store.....	L-58
(5991)	Farm & Ranch Supply.....	L-59
(5713)	Floor Covering Store.....	L-60
(5992)	Florist.....	L-61
(7261)	Funeral Home.....	L-62
	Furniture Stores	
(5712)	New.....	L-63
(5932)	Used.....	L-64
(5947)	Greeting Card Store.....	L-65
(5251)	Hardware Store.....	L-66
(7011)	Hotel.....	L-67
	Jewelry Stores	
(5944)	Jewelry Store.....	L-68
(7631)	Repair.....	L-69
(5944A)	Costume.....	L-70
(7215)	Laundromat.....	L-71
(5921)	Liquor Store.....	L-73

<u>Sic Code</u>	<u>Business Type</u>	<u>Page</u>
(7023)	Motel.....	L-74
(8052)	Nursing & Retirement Homes .....	L-75
(8999)	Office .....	L-76
(5943)	Office Supply .....	L-77
(5933)	Pawn Shop .....	L-78
(5913)	Pharmacy.....	L-79
(5735)	Record and Tape Store .....	L-80
	Restaurants	
(5812)	Cafeteria .....	L-81
(5816)	Coffee Shop .....	L-82
(5814)	Fast Food.....	L-83
(5815)	Theme .....	L-84
(5541)	Service Station .....	L-85
	Shoe Stores	
(5661)	Family .....	L-86
(5662)	Women's.....	L-87
(5663)	Men's .....	L-88
(5664)	Athletic.....	L-89
(5665)	Western Boots.....	L-90
(5941)	Sporting Goods Store.....	L-91
(5731)	Stereo & Television Centers.....	L-92
(5412)	Supermarket .....	L-93
(5531B)	Tire Store .....	L-94
(5945A)	Toy Store.....	L-95
(7841)	Video Store .....	L-96
(5555)	Service Station Equipment, Signs, Fuel, Piping & Tanks .....	L-97
	Component Costs	
	Amusement.....	L-108
	Apt., Hotel, Motel .....	L-109
	Attorneys .....	L-114
	Bakery .....	L-115
	Barber/Beauty Shop .....	L-117
	Bowling Center .....	L-119
	Clothing Store .....	L-121
	Computer Equipment.....	L-124
	Dental .....	L-125
	Grocery Store .....	L-126
	Meat and Deli Stores.....	L-129
	Medical.....	L-132
	Movie Theater Equipment .....	L-133
	Office.....	L-134
	Optical .....	L-137
	Phone Equipment .....	L-138
	Print Shop.....	L-139
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	Veterinary.....	L-148
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	Personal Property Bibliography.....	L-163

Percent Good Table

Economic Life	*2	*	3	4	#	*5	6	7	*8	*10	11	*12	14	*15	@	*20	*30	Yr Acq'd.	
Index	Age																		
1.00	1	40	68	78	83	75	85	87	89	90	91	92	93	94	95	97	96	97	2001
1.016	2	20	44	56	66	55	70	74	78	80	82	84	86	88	90	95	92	94	2000
1.032	3	10	28	35	49	40	55	61	67	70	73	76	79	82	85	92	88	91	1999
1.069	4		10	13	32	25	40	48	56	60	64	68	72	76	80	87	84	88	1998
1.099	5		5		15	15	25	35	45	50	55	60	65	70	75	85	80	85	1997
1.12	6		2			10	10	22	34	40	46	52	58	64	70	81	76	83	1996
1.134	7					5		10	23	30	37	44	51	58	65	77	72	81	1995
1.157	8					2			12	20	28	36	44	52	60	73	68	79	1994
1.187	9								10	19	28	37	46	55	68	64	77		1993
1.252	10									10	20	30	40	50	63	60	75		1992
1.26	11										12	23	34	45	57	56	73		1991
	12											16	28	40	51	52	71		1990
	13											10	22	35	45	48	69		1989
	14												16	30	38	44	67		1988
	15												10	25	30	40	65		1987
	16													20		36	63		1986
	17															32	61		1985
	18															28	59		1984
	19															27	57		1983
	20															26	55		1982
	21															25	53		1981
	22																51		1980
	23																49		1979
	24																47		1978
	25																45		1977
	26																43		1976
	27																41		1975
	28																39		1974
	29																37		1973
	30																35		1972
	31																33		1971

- \*2 - Video Tapes, VCR's
- \* - \$99,999 and below - Computers
- # - \$100,000 and above - Computers
- \*5 - Electric Gas Pumps, Passenger Vehicles, Electric Equipment, Security Systems, etc.
- \*8 - Office Equipment, Signs, Tractor-Trailers, Fastfood Restaurants, Convenience Stores, Most Retail Business, etc.
- \*10 - Mechanical Gas Pumps, Carwash Equipment, Some Retail Operations, etc.
- \*12 - Forklifts, Pallet Trucks, Construction Equipment, etc.
- \*15 - Industrial Equipment, Excavation Equipment, Commercial Airplanes, etc.
- @ - Commercial Airline
- \*20 - Tanks, Piping, etc.
- \*30 - Sign Poles, Billboards

Montague CAD  
P.O. Box 121  
Montague, TX 76251

**COMMERCIAL PERSONAL PROPERTY**

Percent Good Table

Economic Life	*2	*	3	4	#	*5	6	7	*8	*10	11	*12	14	*15	@	*20	*30	Yr Acq'd.	
Index	Age																		
1.00	1	40	68	78	83	75	85	87	89	90	91	92	93	94	95	97	96	97	2002
1.016	2	20	44	56	66	55	70	74	78	80	82	84	86	88	90	95	92	94	2001
1.032	3	10	28	35	49	40	55	61	67	70	73	76	79	82	85	92	88	91	2000
1.069	4		10	13	32	25	40	48	56	60	64	68	72	76	80	87	84	88	1999
1.099	5		5		15	15	25	35	45	50	55	60	65	70	75	85	80	85	1998
1.12	6		2			10	10	22	34	40	46	52	58	64	70	81	76	83	1997
1.134	7					5		10	23	30	37	44	51	58	65	77	72	81	1996
1.157	8					2			12	20	28	36	44	52	60	73	68	79	1995
1.187	9									10	19	28	37	46	55	68	64	77	1994
1.252	10										10	20	30	40	50	63	60	75	1993
1.26	11											12	23	34	45	57	56	73	1992
	12												16	28	40	51	52	71	1991
	13												10	22	35	45	48	69	1990
	14													16	30	38	44	67	1989
	15													10	25	30	40	65	1988
	16														20		36	63	1987
	17																32	61	1986
	18																28	59	1985
	19																27	57	1984
	20																26	55	1983
	21																25	53	1982
	22																	51	1981
	23																	49	1980
	24																	47	1979
	25																	45	1978
	26																	43	1977
	27																	41	1976
	28																	39	1975
	29																	37	1974
	30																	35	1973
	31																	33	1972

- \*2 - Video Tapes, VCR's
- \* - \$99,999 and below - Computers
- # - \$100,000 and above - Computers
- \*5 - Electric Gas Pumps, Passenger Vehicles, Electric Equipment, Security Systems, etc.
- \*8 - Office Equipment, Signs, Tractor-Trailers, Fastfood Restaurants, Convenience Stores, Most Retail Business, etc.
- \*10 - Mechanical Gas Pumps, Carwash Equipment, Some Retail Operations, etc.
- \*12 - Forklifts, Pallet Trucks, Construction Equipment, etc.
- \*15 - Industrial Equipment, Excavation Equipment, Commercial Airplanes, etc.
- @ - Commercial Airline
- 20 - Tanks, Piping, etc.
- 21 - Sign Poles, Billboards

AUTOMOBILE PARTS STORE  
(5531)

*Condition - 30.00  
for Mutual*

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Chief Auto Parts Checker Auto Parts		Dale's Auto Parts Auto Zone Car Quest		Major parts with machine shop	
D E N S I T Y  Low	1	15.00	4	29.00	7	51.00
Average	2	18.00	5	38.00	8	66.00
High	3	22.00	6	43.00	9	82.00

Furniture, Fixtures, and Equipment

QUALITY

	Fair*		Average*		Good	
Sample Property	Chief Auto Parts Checker Auto Parts		Dale's Auto Parts Auto Zone Car Quest		Major parts with machine shop	
D E N S I T Y  Low	1	2.00	4	8.00	7	20.00
Average	2	3.00	5	12.00	8	23.00
High	3	6.00	6	15.00	9	26.00

Life Years - 8

These businesses cater to the weekend mechanic as well as "professional" mechanics. Engine blocks, generators, pumps, in addition to, oil filters, shocks, spark plugs, etc. may be sold.

\* The FF&E value does not include a machine shop. Value machine shops separately using the Automobile Repair Shop FF&E schedule. Provide details in comments.

Percent

Good .90 .80 .70 .60 .50 .40 .30 .20 .10

Age 1 yr. 2 yrs. 3 yrs. 4 yrs. 5 yrs. 6 yrs. 7 yrs. 8 yrs. 9 yrs

AUTOMOBILE REPAIR SHOP  
(7538)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Tune-Up Masters Quick Lube		AAMCO Transmission Brako, Brake Check, Midas Muffler		Full-service shop	
	Low	1	.70	4	1.13	7	7.00
	Average	2	.80	5	1.34	8	9.00
	High	3	1.00	6	2.00	9	20.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Tune-Up Masters Quick Lube		AAMCO Transmission Brako, Brake Check Midas Muffler		Full service shop	
	Low	1	2.00	4	5.00	7	15.00
	Average	2	3.00	5	7.00	8	22.00
	High	3	3.30	6	9.00	9	36.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

BAR  
(5810)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property						
	Low	1	.70	4	1.00	7	3.08
	Average	2	.82	5	1.03	8	4.00
	High	3	.92	6	3.00	9	5.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property						
	Low	1	2.00	4	7.00	7	15.00
	Average	2	4.00	5	9.00	8	17.00
	High	3	5.00	6	12.00	9	20.00

Life Years 8

NOTE: In the absence of designed seating (i.e. booths and distinct seating design arrangements), use 50% of schedule costs.

Normally, a local gathering spot with no live entertainment as a rule.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.



NIGHTCLUB  
(5811)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property			Serving liquor and light meals - limited or no entertainment.		Nightclub with video screens, extensive lighting systems, etc.	
	Low	1	2.00	4	4.00	7	6.20
	Average	2	2.10	5	5.00	8	7.00
	High	3	3.00	6	6.00	9	8.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property			Serving liquor and light meals - limited or no entertainment.		Nightclub with video screens, extensive lighting systems, etc.	
	Low	1	12.00	4	30.00	7	59.00
	Average	2	17.00	5	33.00	8	67.00
	High	3	22.00	6	41.00	9	82.00

Life Years - 8

NOTE: In the absence of designed seating or extensive bar, use 50% of schedule costs.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

**BARBER SHOP\***  
(7241)

Inventory & FF&E\*\*

QUALITY

	Fair		Average		Good	
Sample Property	1-2 Chair, Local Shop		3-4 Chair, Styling Shop		Full Service; usually includes manicure and shoeshine service.	
D E N S I T Y	Low	1                      714.00	4                      1,155.00	7                      2,177.00		
	Average	2                      837.00	5                      1,602.00	8                      2,747.00		
	High	3                      1,289.00	6                      2,172.00	9                      3,132.00		

Life Years - 8

\* If shop serves men and women, use Beauty Shop schedule (7231)

\*\* Inventory and FF&E combined for total cost per chair.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

BEAUTY SHOP  
(7231)

Inventory & FF&E\*

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	1-Chair, Local Shop; very basic stations minimal inventory		Usually a 2-4 Chair Styling Shop; fairly complete work station but few frills.		More exclusive shop. Command Performance Supercuts Great Expectations	
	Low	1	1,012.00	4	1,448.00	7	3,605.00
	Average	2	1,222.00	5	1,751.00	8	4,912.00
	High	3	1,433.00	6	3,102.00	9	6,609.00

Life Years - 8

\* Inventory and FF&E combined for total cost **per chair**.  
As a general rule, one sink and dryer per work station.

NOTE: Tanning beds and nail stations not included.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

**BOOK STORE - NEW  
(5942)**

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Swap Shop; Joshua's		Discount Store; Soft Cover; Religious		B. Dalton; Walden's; Maxwell's Books	
D E N S I T Y  Low	1	20.00	4	38.00	7	86.00
Average	2	31.00	5	42.00	8	97.00
High	3	35.00	6	49.00	9	106.00

Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Swap Shop; Joshua's		Discount, Soft Cover; Religious		B. Dalton; Walden's; Maxwell's Books	
D E N S I T Y  Low	1	6.00	4	9.00	7	21.00
Average	2	7.00	5	10.00	8	24.00
High	3	8.00	6	14.00	9	26.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

**BOOK STORE - USED  
(5942A)**

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property						
	Low	1	5.00	4	13.00	7	21.00
	Average	2	7.00	5	16.00	8	23.00
	High	3	10.00	6	18.00	9	25.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property						
	Low	1	1.00	4	4.00	7	7.20
	Average	2	2.00	5	5.00	8	9.00
	High	3	3.00	6	7.00	9	10.00

Life Years - 8

Fair: Covers locations with inventory predominantly paperbacks, but not restricted to this type.

Average: Inventory which is roughly equally mixed.

Good: Entails locations with inventories being predominantly hardback.

NOTE: Fixed assets range from fair, which is unpainted, homemade wood shelving to commercially produced, good metal retail fixtures.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

BOWLING ALLEY\*  
(7933)

Inventory & FF&E\*\*

QUALITY

		Fair		Average		Good	
Sample Property		Older establishments.		Average lanes with snack bar. Low cost accessories.		Elaborate facilities with electronic scoring, full service snack bar and lounge.	
D E N S I T Y	Low	1	12,324	4	18,486	7	23,621
	Average	2	15,405	5	20,540	8	26,702
	High	3	17,459	6	21,567	9	30,810

Life Years - 8

\* Value pro shop separately. Provide details in comments.

\*\* Inventory and FF&E combined in total cost **per lane**.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

**BUILDING MATERIALS STORES  
(5211)**

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Binswanger Glass; Paint Store; Wallpaper Store; McCoys		Ace Hardware; Standard Brands; Sherwin Williams; True Value Hardware		Payless/Cashways; Furrows; Sutherland; Home Depot	
	Low	1	16.00	4	28.00	7	36.00
	Average	2	18.00	5	30.00	8	46.00
	High	3	21.00	6	33.00	9	56.00

Furniture, Fixtures, and Equipment\*

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Binswanger Glass; Paint Store; Wallpaper Store; McCoys		Ace Hardware; Standard Brands; Sherwin Williams; True Value Hardware		Payless/Cashways; Furrows; Sutherland; Home Depot	
	Low	1	6.00	4	9.00	7	14.00
	Average	2	7.00	5	10.00	8	23.00
	High	3	7.20	6	11.00	9	29.00

Life Years - 8

Costs do not include yard inventory.

\* Most hardware stores will be in the Fair and Average FF&E columns.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

CAMERA SHOP  
(5946)Inventory

## QUALITY

	Fair		Average		Good	
Sample Property	Lower-priced equipment; limited selection.		Basic 35mm cameras		Barry's; Capital Camera; Doc Miller	
D E N S I T Y Low	1	36.00	4	56.00	7	92.00
Average	2	43.00	5	64.00	8	107.00
High	3	50.00	6	78.00	9	123.00

Furniture, Fixtures, and Equipment

## QUALITY

	Fair		Average		Good	
Sample Property	Lower-priced equipment; limited selection.		Basic 35mm cameras.		Barry's; Capitol Camera; Doc Miller	
D E N S I T Y Low	1	11.00	4	30.00	7	70.00
Average	2	14.00	5	36.00	8	78.00
High	3	17.00	6	53.00	9	87.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.



**CANDY AND NUTS STORE  
(5441)**

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Locally owned; specializing in coffee.		Specializing in nuts, some candy. Gloria Jeans		Specializing in chocolate.	
D E N S I T Y Low	1	6.00	4	12.00	7	26.00
Average	2	8.00	5	14.00	8	28.00
High	3	10.00	6	23.00	9	34.00

Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Locally owned; specializing in coffee.		Specializing in nuts, some candy. Gloria Jeans		Specializing in chocolate.	
D E N S I T Y Low	1	15.00	4	31.00	7	71.00
Average	2	21.00	5	36.00	8	94.00
High	3	26.00	6	41.00	9	118.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 yrs.

**CAR WASH EQUIPMENT  
(7542)**

## Introduction

In the following schedules, the PTD has researched and incorporated as much data as possible to provide for an effective state-wide schedule. The appraiser should be aware of the following when using these schedules.

- The life expectancy of the equipment is affected by the volume of business and the scheduled maintenance intervals. If the appraiser deviates from the typical useful life, please comment in the comment field.
- Many automatic car washes contain small amounts of concessionary inventory value such as soft drinks and snack foods. These schedules do not provide for the varying amounts of concession inventory that may be found. The appraiser should obtain owner information for this value.
- Most automatic car washes have gasoline inventory and tanks; refer to the Gasoline Equipment & Inventory schedule, page L-97, to estimate this value.
- Descriptions of the three types of Car Washes as they pertain to these schedules are as follows:
  - Self-Service - drive-in coin-operated washes which have bays or stalls.
  - Drive-Thru - small single-car drive-through automated washes generally found at service stations and/or convenience stores/food booths.
  - Automatic - multiple-car, full-service buildings which include a finished office area, restrooms, and equipment room. Fair quality classification represents semi-automatic washes while the good car wash is fully automated with on-site personnel for interior cleaning, before and after the wash.

CAR WASH EQUIPMENT  
(7542)

Self-Service Car Washes

	Fair	Average	Good
Base Equipment, includes:			
hot water and wash assembly	\$ 5,140	\$10,000	\$ 15,000
add per bay	3,250	4,500	5,800
Additives to base:			
water softener	1,700	2,700	3,700
water reclaim-filtration	4,200	13,300	22,000
degreaser-foam brush cleaner, base cost	1,300	1,500	1,700
add per bay	450	700	950
vacuum per station	740	1,200	1,600
change machine	2,000	2,400	3,000
towel vending machine	320	340	400

Life Years 10

Percent										
Good	.91	.82	.73	.64	.55	.46	.37	.28	.19	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 yrs.	10 yrs.

Drive-Thru Car Washes

	Fair	Average	Good
Base Equipment Package	\$19,800	\$23,000	\$26,100
Equipment includes all wash-line-related equipment except the following:			
1. Add for water softener and/or reclamation and vacuums from above table.			
2. For dryer add as follows:	\$10,300	\$ 13,600	\$ 16,800

Life Years - 10

Percent										
Good	.91	.82	.73	.64	.55	.46	.37	.28	.19	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 yrs.	10 yrs.

**AUTOMATIC CAR WASHES  
(7542)**

The cost of equipment for automatic car washes can vary significantly depending on the quality and care of equipment used. When valuing this type of property, the appraiser should make every effort to obtain owner information on equipment cost and depreciation. In addition, it should be noted that state-of-the-art robotics and laser technology in some new car washes could greatly increase the total cost of equipment over the Package Costs listed below.

As a general guide, Fair quality would be semi-automatic equipment with a minimal corrosive protection and limited automation. Average quality would include more automated equipment on the wash line and personnel for cleaning after the exterior wash. Good quality would provide a fully-automated wash line utilizing high quality and very durable equipment. It would also provide personnel both before and after wash for interior and exterior cleaning and finish.

The following covers all equipment costs for standard automatic car washes, but does not include building improvements, service station equipment, paving, signs, etc. For a detailed breakdown of individual equipment costs see Unit Costs table following this chart:

Package Costs			
Length of Washing Line	Fair	Average	Good
30 ft.	\$ 33,900	\$ 48,200	\$ 62,632
50 ft.	67,300	84,600	101,900
75 ft.	93,700	113,400	133,100
100 ft.	112,600	134,000	155,300
125 ft.	127,100	149,900	172,600
150 ft.	139,000	162,900	186,600

AUTOMATIC CAR WASHES (CONTINUED)  
(7542)

The following table can be used in place of the Package Cost table if the field appraiser feels that individual unit costs would provide a more accurate reflection of market value of the personal property.

	Unit Costs		
	Fair	Average	Good
Vacuum station, complete	\$ 6,100	\$8,200	\$10,300
Conveyor 30 ft.	8,900	11,400	14,000
Conveyor 50 ft.	11,900	15,300	18,700
Conveyor 75 ft.	15,000	19,200	23,400
Conveyor 100 ft.	17,700	22,600	27,600
Conveyor 125 ft.	20,300	26,000	31,300
Conveyor 150 ft.	22,600	28,600	34,500
Tire brush washer	4,700	5,100	5,600
Tire solution applicator, including pump	1,800	2,000	2,300
Prep. hand gun	2,800	3,700	4,700
Applicator arch (pre-final rinse or wax), each	1,500	1,900	2,300
Rinse and wax deluxe arch combo	4,700	5,600	6,500
Polish and wax arch combo	7,700	9,800	12,000
Mitting curtains	11,200	13,000	14,900
Brushes side panel	5,100	6,800	8,400
Side and top combo	17,700	19,400	21,000
Hydraulic power PAC, each	2,400	3,400	4,300
Motor console	6,500	9,300	12,100
Computer console	4,200	5,600	7,000
Solution feed, pump	3,300	3,900	4,700
Water reclaim-filtration	20,100	26,400	32,700
Air dry blower	12,100	17,700	23,400
Washing machine, extractor	3,300	4,600	6,000
Mitting trough, hand wash, each	420	630	840

NOTES FOR CAR WASH VALUATION  
(7542)

When completing the PTD L1 Appraisal Worksheet, please follow the guidelines listed below:

- Self-Service
  - Total the entire equipment cost for the subject, i.e., wash assembly, vacuums, change machine, etc., and divide by the number of bays to arrive at a per-unit cost.
  - Enter this cost under the PRICE/UNIT (FFE) on the worksheet.
  - Enter the number of bays under UNITS, and enter the appropriate percent good under PCT. GOOD.
  
- Drive-Thru
  - Similar to the Self-Serve, total the entire equipment cost and enter this cost under the PRICE/UNIT (FFE).
  - Enter the appropriate percent good under PCT. GOOD, and place a 1 (or more if more than one drive-thru wash) under UNITS.
  
- Automatic
  - Determine the cost of the equipment by the Package Cost method or the Unit Cost method described on the schedule.
  - Total the entire equipment cost and enter this cost under the PRICE/UNIT (FFE).
  - Enter the appropriate percent good under PCT. GOOD, and place a 1 under UNITS.
  - If concessionary inventory or other inventory exists, total and enter under PRICE/UNIT (INV.).

For each L1 appraisal in the Car Wash category, explain in the comments section which type wash and what condition rating (fair, average, or good) you used in estimating the cost of the equipment.

**CATALOGUE - SHOWROOM  
(5961)**

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Sears		Wilson's		Service Merchandise; Sterling	
	Low	1	38.00	4	42.00	7	59.00
	Average	2	39.00	5	44.00	8	70.00
	High	3	41.00	6	46.00	9	77.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Sears		Wilson's		Service Merchandise; Sterling	
	Low	1	6.00	4	12.00	7	18.00
	Average	2	7.00	5	13.00	8	22.00
	High	3	10.00	6	16.00	9	24.00

Life Years - 8

- When applying this schedule, make sure the building being used was designed for this use. In some cases inflated values may result from using the square footage of a building not designed for a catalogue showroom.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

CLOTHING - CHILDRENS  
(5641)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Locally-owned shops		Children's Place		Kid's Mart	
	Low	1	12.00	4	27.00	7	51.00
	Average	2	17.00	5	32.00	8	58.00
	High	3	24.00	6	38.00	9	64.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Locally-owned shops		Children's Place		Kid's Mart	
	Low	1	3.00	4	18.00	7	38.00
	Average	2	8.00	5	23.00	8	50.00
	High	3	13.00	6	30.00	9	63.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.



**CLOTHING - MEN'S  
(5611)**

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Chess King; National Shirt Shop		Richman Brothers'; K.G. Men's Stores		Reynolds-Penland; Merritt Schaefer & Brown; Brooks Brothers	
D E N S I T Y  Low	1	14.00	4	32.00	7	48.00
Average	2	18.00	5	36.00	8	60.00
High	3	24.00	6	42.00	9	66.00

Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Chess King; National Shirt Shop; J. Riggins		Richman Brothers'; K.G. Men's Stores		Reynolds-Penland; Merritt Schaefer & Brown; Brooks Brothers	
D E N S I T Y  Low	1	4.00	4	11.00	7	23.00
Average	2	6.00	5	14.00	8	26.00
High	3	9.00	6	18.00	9	30.00

Life Years - 8

Fair: Casual wear or trend clothing, i.e. tank tops, pullovers.

Average: Even mix between casual and professional.

Good: Professional, some footwear, attaché cases, upscale casual wear.

Percent

Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

CLOTHING - FAMILY  
(5651)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Locally-owned neighborhood operations.		Better home-owned locations.		Ross, Miller's Outpost.	
	Low	1	9.00	4	16.00	7	45.00
	Average	2	13.00	5	20.00	8	58.00
	High	3	15.00	6	32.00	9	70.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Locally-owned neighborhood operations.		Better home-owned locations.		Ross, Miller's Outpost.	
	Low	1	4.00	4	8.00	7	24.00
	Average	2	5.00	5	9.00	8	30.00
	High	3	6.00	6	12.00	9	42.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

CLOTHING - WESTERN WEAR  
(5699)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Rural store; very little or no boot inventory.		Shepler's		Higher percentage of inventory is boots.	
	Low	1	18.00	4	38.00	7	70.00
	Average	2	28.00	5	44.00	8	84.00
	High	3	33.00	6	51.00	9	89.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Rural store; very little or no boot inventory.		Shepler's		High percentage of inventory is boots.	
	Low	1	3.00	4	9.00	7	18.00
	Average	2	5.00	5	11.00	8	23.00
	High	3	6.00	6	14.00	9	30.00

Life Years - 8

NOTE: Quality will depend on the mix between clothing, tack, and boots. If boots and tack departments represent only a small portion of the total sales floor, classify as fair.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

CLOTHING - WOMEN'S  
(5621)

Inventory  
QUALITY

	Fair		Average		Good	
Sample Property	Factory Outlets; J. Harris; 5-7-9		Casual Corner; Fashion Conspiracy; Foxmoor; The Limited; Margo's		Lillie Ruben; designer dresses, suits, evening gowns	
D E N S I T Y  Low	1	10.00	4	32.00	7	62.00
Average	2	13.00	5	40.00	8	69.00
High	3	24.00	6	48.00	9	76.00

Furniture, Fixtures, and Equipment  
QUALITY

	Fair		Average		Good	
Sample Property	Factory Outlets; J. Harris; 5-7-9		Casual Corner; Fashion Conspiracy; Foxmoor; The Limited; Margo's		Lillie Ruben; designer dresses, suits, evening gowns	
D E N S I T Y  Low	1	4.00	4	10.00	7	27.00
Average	2	6.00	5	13.00	8	38.00
High	3	9.00	6	20.00	9	49.00

Life Years - 8

Stores with **GOOD**-quality inventory typically have an overall lower density than other clothing stores.

Fair: Caters to needs of working women. Normally homeowned, but not restricted to such. Lower cost merchandise, a large selection of nice clothes.

Average: Medium cost lines. #4 - few, if any, accessories, fairly large selection of jeans, pull-overs, casual clothes, #5-6 - caters to fashionable professional women. Large selection of nice clothes.

Good: Top of the line, high-quality, designer dresses. May carry accessories.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

CONVENIENCE STORE  
(5413)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Locally owned.		Service station marts.		7-Eleven; Stop-N-Go; Circle K	
	Low	1	5.00	4	13.00	7	21.00
	Average	2	7.00	5	15.00	8	23.00
	High	3	10.00	6	16.00	9	26.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Locally owned.		Service station marts.		7-Eleven, Stop-N-Go; Circle K	
	Low	1	5.00	4	17.00	7	28.00
	Average	2	8.00	5	21.00	8	31.00
	High	3	11.00	6	24.00	9	35.00

Life Years - 8

- Does not include video games, gasoline equipment and inventory.
- Determine whether the gasoline, diesel, pumps, etc. are included on the convenience store account. If so, refer to the gasoline, equipment and inventory section and include as an additive. Provide details in the comments section.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

**DEPARTMENT STORE\***  
(5311)

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Montgomery Wards; Sears; J.C. Penney		Dillard's; Foley's; Sanger-Harris		Neiman-Marcus; Lord & Taylor; Sakowitz	
Low	1	16.00	4	25.00	7	44.00
Average	2	21.00	5	27.00	8	54.00
High	3	24.00	6	36.00	9	65.00

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Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Montgomery Wards; Sears; J.C. Penney		Dillard's; Foley's; Sanger-Harris		Neiman-Marcus; Lord & Taylor; Sakowitz	
Low	1	10.00	4	13.00	7	18.00
Average	2	11.00	5	14.00	8	22.00
High	3	12.00	6	17.00	9	24.00

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Life Years - 8

\* Value auto service department and leased departments separately. Provide details in comments.

Percent

Good .90 .80 .70 .60 .50 .40 .30 .20 .10

Age 1 yr. 2 yrs. 3 yrs. 4 yrs. 5 yrs. 6 yrs. 7 yrs. 8 yrs. 9 + yrs.

**DISCOUNT STORE\*  
(5372)**

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Government Surplus; Variety Store; Winn's		K-Mart; Wal-Mart; Target			
	Low	1	21.00	4	26.00	7	36.00
	Average	2	25.00	5	31.00	8	42.00
	High	3	27.00	6	36.00	9	46.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Government Surplus; Variety Store; Winn's		K-Mart; Wal-Mart; Target			
	Low	1	8.00	4	10.00	7	14.00
	Average	2	9.00	5	10.00	8	16.00
	High	3	9.20	6	13.00	9	18.00

Life Years - 8

\* Value auto service department separately. Provide details in comments.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9+ yrs.

**DRUG STORE\***  
(5912)

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Texas Drug Warehouse		Eckerd; Revco; Walgreen's		Page Drug; Drug Emporium	
D E N S I T Y Low	1	17.00	4	28.00	7	49.00
Average	2	20.00	5	33.00	8	61.00
High	3	22.00	6	39.00	9	83.00

Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Texas Drug Warehouse		Eckerd; Revco; Walgreen's		Page Drug; Drug Emporium	
D E N S I T Y Low	1	7.00	4	13.00	7	22.00
Average	2	9.00	5	15.00	8	28.00
High	3	11.00	6	18.00	9	31.00

Life Years - 8

- \* For stores which are primarily for drugs, use the Pharmacy schedule.
- \* None of the schedules account for photo lab equipment.

Percent

Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.



**ELECTRONIC PRODUCTS STORE  
(5732)**

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Radio Shack; Allied		Computer Land; Amerisource		Businessland; ComputerCraft; Mr. Micro Best Buy	
	Low	1	25.00	4	36.00	7	76.00
	Average	2	27.00	5	45.00	8	88.00
	High	3	28.00	6	61.00	9	103.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Radio Shack; Allied		ComputerLand; Amerisource		Businessland; ComputerCraft; Mr. Micro Best Buy	
	Low	1	8.00	4	13.00	7	18.00
	Average	2	9.00	5	14.00	8	21.00
	High	3	10.00	6	16.00	9	23.00

Life Years - 8

**NOTE:** This category covers locations dealing in retail home computers, components, etc. Density looks scarce, but dealing with high-dollar items.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 yrs.

FABRIC STORES  
(5949)

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Local, Home Owned		Cloth World		Hancock Fabrics; Calico Corner	
D E N S I T Y Low	1	15.00	4	24.00	7	42.00
Average	2	18.00	5	26.00	8	50.00
High	3	22.00	6	34.00	9	58.00

Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Local, Home Owned		Cloth World		Hancock Fabrics; Calico Corner	
D E N S I T Y Low	1	4.00	4	7.00	7	10.00
Average	2	5.00	5	8.00	8	12.00
High	3	6.00	6	9.00	9	15.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

FARM AND RANCH SUPPLY\*  
(5991)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Small basic feed and hay store.		Equal mix of hay, vet and farm supplies, home supplies, and tack.		Mostly vet supplies, farm and home supplies, tack, and small amounts of feed and hay.	
	Low	1	14.00	4	24.00	7	44.00
	Average	2	16.00	5	30.00	8	50.00
	High	3	20.00	6	36.00	9	55.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Small basic feed and hay store.		Equal mix of hay, feed, vet and farm supplies, home supplies, and tack.		Mostly vet supplies, farm and home supplies, tack, and small amounts of feed and hay.	
	Low	1	.60	4	4.00	7	8.00
	Average	2	1.00	5	5.00	8	10.00
	High	3	2.00	6	7.00	9	12.00

Life Years - 8

\* Some of the small basic feed stores may not have fixed assets.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

FLOOR COVERING STORE  
(5713)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Small local stores.		Color Tile; Local Carpet Store		Full-line Store; Blackmon-Mooring	
	Low	1	3.00	4	7.00	7	16.00
	Average	2	3.00	5	9.00	8	22.00
	High	3	5.00	6	12.00	9	27.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Small local stores.		Color Tile; Local Carpet Store		Full-line Store; Blackmon-Mooring	
	Low	1	1.00	4	5.00	7	12.00
	Average	2	3.00	5	6.00	8	13.00
	High	3	4.00	6	9.00	9	14.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

FLORIST  
(5992)

Inventory\*

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Small locally-owned shop with a limited selection.		Local chain, FTD member, large inventory.		FTD member; large selection of inventory, exotic plants.	
	Low	1	8.00	4	21.00	7	28.00
	Average	2	10.00	5	24.00	8	31.00
	High	3	12.00	6	26.00	9	33.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Small locally-owned shop with a limited inventory.		Local chain, FTD member, large inventory.		FTD member; large selection of inventory, exotic plants.	
	Low	1	9.00	4	14.00	7	26.00
	Average	2	10.00	5	17.00	8	29.00
	High	3	12.00	6	21.00	9	35.00

Life Years - 8

\* Costs do not include delivery vehicles.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9+ yrs.

FUNERAL HOME  
(7261)  
Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	One or Two Viewing Rooms; No Chapel		Several Viewing Rooms Small Chapel		Large Viewing Rooms; Chapel, Florist Service; Extensive inventory selection; Crematorium	
	Low	1	1.00	4	4.00	7	11.00
	Average	2	2.70	5	5.00	8	16.00
	High	3	3.00	6	6.00	9	25.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	One or Two Viewing Rooms; No Chapel		Several Viewing Rooms Small Chapel		Large Viewing Rooms; Chapel, Florist Service; Extensive inventory selection; Crematorium	
	Low	1	6.00	4	11.00	7	17.00
	Average	2	7.00	5	12.00	8	20.00
	High	3	8.00	6	14.00	9	25.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

FURNITURE STORE - NEW  
(5712)

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Levitz; Lack's		La-Z-Boy; Seating Gallery		Ethan Allen; Louis Shanks	
Low	1	5.00	4	9.00	7	30.00
Average	2	7.00	5	12.00	8	43.00
High	3	8.00	6	16.00	9	51.00

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Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Levitz; Lack's		La-Z-Boy; Seating Gallery		Ethan Allen; Louis Shanks	
Low	1	1.00	4	4.00	7	7.00
Average	2	2.00	5	4.10	8	9.00
High	3	3.00	6	6.00	9	12.00

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Life Years - 8

Fair: Large warehouse-type, chain store operations

Average: Local, home-owned, non-chain stores.

Good: Ethan Allen

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

FURNITURE STORE - USED  
(5932)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property						
	Low	1	2.00	4	5.00	7	14.00
	Average	2	3.00	5	8.00	8	16.00
	High	3	4.70	6	9.00	9	18.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property						
	Low	1	.10	4	1.00	7	2.10
	Average	2	.20	5	1.50	8	3.00
	High	3	.30	6	2.00	9	4.00

Life Years - 8

NOTE: Does not include antique store.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.



GREETING CARD STORES  
(5947)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Local Home Owned		Smaller Chain Stores		Hallmark, American Greetings	
	Low	1	15.00	4	23.00	7	46.00
	Average	2	17.00	5	26.00	8	62.00
	High	3	21.00	6	31.00	9	82.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Local Home Owned		Smaller Chain Stores		Hallmark, American Greetings	
	Low	1	5.00	4	10.00	7	36.00
	Average	2	7.00	5	18.00	8	51.00
	High	3	9.00	6	26.00	9	62.00

Life Years - 8

Good quality indicates a store with a mix of cards and gift items. Fair and average stores would have predominantly cards.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

**HARDWARE STORE  
(5251)**

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Binswanger Glass; Paint Store; Wallpaper Store; McCoys		Ace Hardware; Standard Brands; Sherwin Williams; True Value Hardware		Payless/Cashways; Furrows; Sutherland; Home Depot	
	Low	1	8.00	4	15.00	7	27.00
	Average	2	10.00	5	18.00	8	32.00
	High	3	13.00	6	22.00	9	40.00

Furniture, Fixtures, and Equipment\*

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Binswanger Glass; Paint Store; Wallpaper Store; McCoys		Ace Hardware; Standard Brands; Sherwin Williams; True Value Hardware		Payless/Cashways; Furrows; Sutherland; Home Depot	
	Low	1	1.00	4	5.00	7	10.00
	Average	2	2.00	5	6.00	8	12.00
	High	3	4.00	6	8.00	9	14.00

Life Years - 8

Costs do not include yard inventory.

\* Most hardware stores will be in the Fair and Average FF&E columns.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

**HOTEL  
(7011)**

Inventory & FF&E\*

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Low cost		Sheraton; Hilton; Good Quality		Hyatt; Doubletree Inn; Westin; Luxury	
	Low	1	4,670	4	6,572	7	8,624
	Average	2	7,444	5	10,270	8	13,116
	High	3	9,910	6	15,045	9	16,637

Life Years - 8

A distinguishing note about hotels is that a hotel room must be entered from the inside of the building or the lobby area.

\* Inventory and FF&E are combined for the total cost per room. Costs include personal property in the lounge and restaurant area. However, all retail and office areas should be priced separately.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

**JEWELRY STORE  
(5944)**

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Rural Stores.		Gordon's; Mission Jewelers		Corrigan's; Tiffany's	
	Low	1	106.00	4	195.00	7	272.00
	Average	2	131.00	5	231.00	8	315.00
	High	3	148.00	6	246.00	9	358.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Rural Stores		Gordon's; Mission Jewelers		Corrigan's; Tiffany's	
	Low	1	17.00	4	30.00	7	46.00
	Average	2	22.00	5	37.00	8	51.00
	High	3	25.00	6	41.00	9	62.00

Life Years - 8

Percent

Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

JEWELRY STORE - REPAIR  
(7631)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property						
	Low	1	8.00	4	18.00	7	31.00
	Average	2	11.00	5	22.00	8	38.00
	High	3	15.00	6	27.00	9	44.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property						
	Low	1	4.00	4	12.00	7	18.00
	Average	2	5.00	5	14.00	8	25.00
	High	3	8.00	6	16.00	9	28.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

JEWELRY STORE - COSTUME  
(5944A)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property			Rings & Things			
	Low	1	31.00	4	83.00	7	129.00
	Average	2	47.00	5	114.00	8	140.00
	High	3	51.00	6	124.00	9	155.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property			Rings & Things			
	Low	1	13.00	4	27.00	7	34.00
	Average	2	17.00	5	31.00	8	40.00
	High	3	23.00	6	32.00	9	45.00

Life Years - 8

Percent

Good    .90    .80    .70    .60    .50    .40    .30    .20    .10

Age    1 yr.   2 yrs.   3 yrs.   4 yrs.   5 yrs.   6 yrs.   7 yrs.   8 yrs.   9 + yrs.

LAUNDROMAT  
(7215)

Washers (Per Unit)\*

QUALITY

	Fair		Average		Good	
Top Load 12-14 lb.	1	539.00	4	719.00	7	837.00
Front Load 20 lb.	2	1,566.00	5	1,833.00	8	2,480.00
Front Load 35 lb.	3	2,804.00	6	3,456.00	9	3,882.00

Life Years - 8

\* Costs include hot water system. Most washers are **AVERAGE**-quality, top-loading machines with 12-14-lb. capacity.

Dryers (Per Unit)\*

QUALITY

	Fair*		Average		Good	
15 lb.	1	1,130.00	4	1,397.00	7	1,515.00
30 lb.	2	1,515.00	5	1,746.00	8	1,982.00
Stack	3	462.00	6	698.00	9	873.00

Life Years - 8

\* Most dryers are **AVERAGE**-quality machines with 30-lb. capacity.

**LAUNDROMAT (CONTINUED)**  
**(7215)**

Miscellaneous Equipment

	Fair	Average	Good
Dry Cleaning Units	5,800	7,200	9,450
Bill Changer		1,600	
Coin Changer		525	
Soap Dispenser		160	
Water Softener	1,260	1,900	2,800

**NOTE:** Add number of washers to number of dryers and enter total under **UNITS**. Add cost for all washers to cost for all dryers, divide the sum by total number of units and enter result under **PRICE/UNIT (FFE)**. All other items valued as additives with details in comments.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.



LIQUOR STORE  
(5921)

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Inexpensive beer and wine. Usually in less affluent areas.		Average selection of wine, beer, and liquor. Majestic, Buckhorn		High-volume, imported beer, large selection, affluent area.	
D E N S I T Y  Low	1	18.00	4	47.00	7	74.00
Average	2	32.00	5	55.00	8	88.00
High	3	39.00	6	64.00	9	111.00

Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Inexpensive beer and wine. Usually in less affluent areas.		Average selection of wine, beer, and liquor. Majestic, Buckhorn		High-volume, imported beer, large selection, affluent area.	
D E N S I T Y  Low	1	5.00	4	11.00	7	22.00
Average	2	8.00	5	14.00	8	30.00
High	3	10.00	6	18.00	9	39.00

Life Years - 8

- Inventory of chains depends on location.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9+ yrs.

MOTEL  
(7023)

Inventory & FF&E\*

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Motel 6; Super 8; Low Cost		Holiday Inn; La Quinta; Ramada; Best Western		Holiday Inn; Lexington	
	Low	1	1,411	4	3,178	7	4,528
	Average	2	2,034	5	3,851	8	5,559
	High	3	2,670	6	4,519	9	7,497

Life Years - 8

A distinguishing note about motels is a motel room may be entered from the outside of the building.

\* Inventory and FF&E combined for total cost per room. Costs do not include restaurants, lounges, or retail shops. Value separately and provide details in comments section.

<u>f</u> Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

NURSING & RETIREMENT HOMES  
(8052)

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Retirement Facility		Unskilled Care		Skilled Care	
D E N S I T Y Low	1	1.00	4	2.00	7	3.00
Average	2	1.50	5	2.30	8	3.20
High	3	1.80	6	2.36	9	3.75

Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Retirement Facility		Unskilled Care		Skilled Care	
D E N S I T Y Low	1	4.70	4	9.00	7	16.00
Average	2	5.00	5	9.20	8	16.40
High	3	5.20	6	10.00	9	17.00

Life Years - 8

- Value the facility on a per-square-foot basis.
- Costs do not include drug inventory. Value as an additive and provide details in the comments section.
- Appraiser must determine the class of care. Interview the management to determine the proper level.

Percent

Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

OFFICE  
(8999)Furniture, Fixtures, and Equipment

## QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property						
	Low	1	6.00	4	10.30	7	48.00
	Average	2	7.00	5	14.00	8	60.00
	High	3	10.00	6	18.00	9	82.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

For itemized costs see "Office" in component section.

**OFFICE SUPPLY  
(5943)**

Inventory

**QUALITY**

	Fair		Average		Good	
Sample Property	Small office supply.		Typical locally-owned store.		Chain stores; Bizmart; Office Depot	
Low	1	13.00	4	29.00	7	49.00
Average	2	16.00	5	32.00	8	52.00
High	3	24.00	6	36.00	9	66.00

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Furniture, Fixtures, and Equipment

**QUALITY**

	Fair		Average		Good	
Sample Property	Small office supply.		Typical locally-owned store.		Chain stores; Bizmart; Office Depot	
Low	1	5.00	4	8.00	7	12.00
Average	2	6.00	5	10.00	8	14.00
High	3	7.00	6	11.00	9	20.00

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Life Years - 8

- Locations which provide computer-type services usually fall within the Good Quality column.

Percent

Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9+ yrs.

PAWN SHOP  
(5933)

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Hand tools and small appliances.		Power tools, major appliances and electronics.		Large jewelry selection and firearms.	
D E N S I T Y  Low	1	9.00	4	21.00	7	34.00
Average	2	13.00	5	24.00	8	38.00
High	3	17.00	6	29.00	9	46.00

Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Hand tools and small appliances.		Power tools, major appliances, and electronics.		Large jewelry selection and firearms.	
D E N S I T Y  Low	1	2.00	4	4.10	7	8.00
Average	2	3.00	5	5.00	8	9.00
High	3	4.00	6	7.00	9	10.00

Life Years - 8

- Exclude storage area for pawned items.

Percent

Good .90 .80 .70 .60 .50 .40 .30 .20 .10

Age 1 yr. 2 yrs. 3 yrs. 4 yrs. 5 yrs. 6 yrs. 7 yrs. 8 yrs. 9 + yrs.

PHARMACY  
(5913)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Older locally owned, minimum prescription drugs.				Modern extensive medical supplies.	
	Low	1	27.00	4	43.00	7	92.00
	Average	2	32.00 33.00	5	62.00	8	113.00
	High	3	38.00	6	79.00	9	129.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Older locally owned, minimum prescription drugs.				Modern extensive medical supplies.	
	Low	1	10.00	4	25.00	7	50.00
	Average	2	15.00	5	36.00	8	56.00
	High	3	21.00	6	45.00	9	60.00

Life Years - 8

- This schedule applies to those locations whose primary trade is prescription drugs and supplies. Typically, pharmacies located within larger stores fall within the Fair and Low Average categories.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

RECORD AND TAPE STORE  
(5735)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Some used merchandise		Locally-owned smaller chains		Sound Warehouse, Larger Chains	
	Low	1	18.00	4	30.00	7	62.00
	Average	2	22.00	5	37.00	8	72.00
	High	3	26.00	6	51.00	9	79.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Some used merchandise		Locally-owned smaller chains		Sound Warehouse, Larger Chains	
	Low	1	4.00	4	9.00	7	21.00
	Average	2	6.00	5	11.00	8	26.00
	High	3	7.00	6	15.00	9	31.00

Life Years - 8

Good quality would include stores that carry some equipment such as boom boxes, walkmans, etc.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.



RESTAURANT - CAFETERIA  
(5812)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Pancho's; Vending machine cafeterias, Canteen		Luby's; Wyatts; Furrs			
	Low	1	1.00	4	1.75	7	3.00
	Average	2	1.20	5	2.00	8	3.50
	High	3	1.60	6	2.50	9	4.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Pancho's; Vending machine cafeterias, Canteen		Luby's; Wyatts; Furrs			
	Low	1	15.00	4	38.00	7	52.00
	Average	2	22.00	5	44.00	8	56.00
	High	3	32.00	6	47.00	9	62.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 yrs.

**RESTAURANT - COFFEE SHOP/CAFE  
(5816)**

Inventory  
**QUALITY**

	Fair		Average		Good	
Sample Property	Limited menu - serves breakfast, lunch, dinner. Waffle House		Full service coffee shop. Kip's; Denny's, Cafe, Diner		Best chains or locally-owned facilities. CoCo's, JoJo's, Jim's	
D E N S I T Y Low	1	.50	4	1.30	7	2.60
Average	2	.80	5	2.00	8	2.98
High	3	1.00	6	2.05	9	3.00

Furniture, Fixtures, and Equipment  
**QUALITY**

	Fair*		Average		Good	
Sample Property	Limited menu - serves breakfast, lunch, dinner. Waffle House		Full service coffee shop. Kip's, Denny's, Cafe, Diner		Best chains or locally-owned facilities. CoCo's, JoJo's, Jim's	
D E N S I T Y Low	1	20.00	4	28.00	7	37.00
Average	2	23.00	5	31.00	8	40.00
High	3	26.00	6	34.00	9	43.00

Life Years - 8

Small rural type or very old low-quality urban diners should be appraised using the lower end of the schedule, typically, the fair to low average range. However, most of these small "mom" and "pop" operations may go off the schedule on the lower end. Therefore, it is very important to obtain owner information.

\* If inventory and FF&E are rated FAIR (1,2, or 3) and restaurant serves beer and wine, add \$0.40 per square foot to scheduled costs for Inventory and FF&E. If restaurant also serves liquor, add \$0.70 to scheduled costs for Inventory and FF&E.

Percent

Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

RESTAURANT - FAST FOOD  
(5814)

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Dunkin Donuts Submarine Sandwich Dairy Queen		KFC, Sonic, Taco Bell, Long John Silvers, Pizza Hut		Grandy's, Two Peso's, Church's, McDonald's, Hot Dog Shops	
D E N S I T Y  Low	1	1.00	4	3.10	7	6.00
Average	2	2.00	5	4.00	8	8.00
High	3	3.00	6	5.00	9	9.00

Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Dunkin Donuts Submarine Sandwich Dairy Queen		KFC, Sonic, Taco Bell, Long John Silvers, Pizza Hut		Grandy's, Two Peso's, Church's, McDonald's, Hot Dog Shops	
D E N S I T Y  Low	1	30.00	4	51.00	7	91.00
Average	2	34.00	5	67.00	8	109.00
High	3	42.00	6	74.00	9	136.00

Life Years - 8

- Playground equipment - add \$5.50 per square foot.
- Add \$.50 per square foot if location serves beer and wine.
- Include consumables, supplies, including place settings and flatware, in the inventory.

Percent

Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

RESTAURANT - THEME  
(5815)

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Monterrey House, K-Bob's, Chili's, El Chico		Red Lobster, Pelican's, Steak & Ale, Bennigan's		Fine gourmet restaurant; excellent atmosphere.	
Low	1	1.00	4	4.00	7	10.00
Average	2	2.00	5	5.00	8	14.00
High	3	3.00	6	7.00	9	16.00

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Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Monterrey House; K-Bob's; Chili's, El Chico		Red Lobster, Pelican's, Steak & Ale, Bennigan's		Fine gourmet restaurant; excellent atmosphere.	
Low	1	13.00	4	23.00	7	52.00
Average	2	16.00	5	33.00	8	70.00
High	3	20.00	6	40.00	9	96.00

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Life Years - 8

- Fair - Specialized menus, nice but bare minimum, without expensive fixtures.
- Average - Normally part of a chain, good service and nice service.
- Good - 4-star facility, excellent service and cuisine, known for atmosphere.
- If liquor is served use class 6 and up.
- Inventory should include supplies, flatware, and place settings.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 yrs.

SERVICE STATION  
(5541)

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Limited service		Basic inventory items, oil, filters, belts, additives, limited tune-up.		Extensive inventory, items, tires, batteries, accessories, etc.	
D E N S I T Y  Low	1	2.00	4	5.00	7	7.00
Average	2	3.00	5	6.00	8	10.00
High	3	4.00	6	7.00	9	13.00

Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Limited service		Basic inventory items, oil, filters, belts, additives, limited tune-up.		Extensive inventory, items, tires, batteries, accessories, etc.	
D E N S I T Y  Low	1	3.00	4	12.00	7	26.00
Average	2	6.00	5	18.00	8	31.00
High	3	9.00	6	22.00	9	33.00

Life Years - 8

- Costs do not include fuel inventories, gasoline equipment, tanks, consoles. Refer to gasoline section for details.

Percent

Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

SHOE STORE - FAMILY  
(5661)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Discount Stores, Payless Shoesource		Kinney, Fayva, Flagg		Thom McCan, Red Wing	
	Low	1	16.00	4	33.00	7	73.00
	Average	2	21.00	5	36.00	8	94.00
	High	3	27.00	6	62.00	9	112.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Discount Stores, Payless Shoesource		Kinney, Fayva, Flagg		Thom McCan, Red Wing	
	Low	1	4.00	4	12.00	7	27.00
	Average	2	7.00	5	14.00	8	34.00
	High	3	10.00	6	17.00	9	37.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

SHOE STORE - WOMEN'S  
(5662)

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Vantage, Barrett, Baker's, Tuler's, outlet locations		Connie's, Wild Pair		9 West, Show Box, Red Cross, Joyce Shelby, Naturalizer	
D E N S I T Y  Low	1	30.00	4	51.00	7	86.00
Average	2	36.00	5	60.00	8	118.00
High	3	42.00	6	67.00	9	128.00

Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Vantage, Barrett, Baker's, Tuler's, outlet locations		Connie's, Wild Pair		9 West, Show Box, Red Cross, Joyce Shelby, Naturalizer	
D E N S I T Y  Low	1	7.00	4	13.00	7	26.00
Average	2	9.00	5	18.00	8	32.00
High	3	11.00	6	20.00	9	37.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

SHOE STORE - MEN'S  
(5663)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Flagg, Father-Son		Brass Boot		Red Wing, Florsheim's, Johnston and Murphy	
	Low	1	35.00	4	68.00	7	110.00
	Average	2	50.00	5	75.00	8	127.00
	High	3	60.00	6	92.00	9	144.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Flagg, Father-Son		Brass Boot		Red Wing, Florsheim's, Johnston and Murphy	
	Low	1	7.00	4	21.00	7	33.00
	Average	2	12.00	5	24.00	8	38.00
	High	3	17.00	6	29.00	9	43.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.



SHOE STORE - ATHLETIC  
(5664)

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Discount location, Athletic Show Factory, outlet store.		Lady's Foot Locker, Foot Locker, Athletic Attic, Athlete's Foot.		The Jogger, Phidippides.	
Low	1	24.00	4	48.00	7	84.00
Average	2	27.00	5	52.00	8	100.00
High	3	35.00	6	68.00	9	116.00

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Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Discount location, Athletic Show Factory, outlet store.		Lady's Foot Locker, Foot Locker, Athletic Attic, Athlete's Foot.		The Jogger, Phidippides.	
Low	1	7.00	4	14.00	7	27.00
Average	2	9.00	5	17.00	8	32.00
High	3	11.00	6	20.00	9	36.00

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Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

SHOE STORE - WESTERN BOOTS  
(5665)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property						
	Low	1	24.00	4	56.00	7	117.00
	Average	2	35.00	5	68.00	8	134.00
	High	3	45.00	6	83.00	9	153.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property						
	Low	1	8.00	4	15.00	7	36.00
	Average	2	10.00	5	20.00	8	45.00
	High	3	12.00	6	22.00	9	52.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

SPORTING GOODS STORE  
(5941)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Small locally owned, limited lines and inventory		Oshman's, Sports Town, Herman's		Specialty shops, Pro shops, Abercrombie	
	Low	1	25.00	4	36.00	7	51.00
	Average	2	29.00	5	39.00	8	58.00
	High	3	32.00	6	44.00	9	64.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Small locally owned, limited lines and inventory		Oshman's, Sports Town, Herman's		Specialty shops, Pro shops, Abercrombie	
	Low	1	5.00	4	8.00	7	12.00
	Average	2	6.00	5	9.00	8	15.00
	High	3	7.00	6	10.00	9	17.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

STEREO & TELEVISION CENTERS  
(5731)

Inventory

QUALITY

	Fair		Average		Good	
Sample Property	Car Audio & CB Sales, Small locations with limited inventory		Curtis Mathes, Inmans TV, Local TV and Stereo Sales		CMC, Pacific	
Low	1	38.00	4	59.00	7	75.00
Average	2	43.00	5	64.00	8	78.00
High	3	49.00	6	70.00	9	81.00

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Furniture, Fixtures, and Equipment

QUALITY

	Fair		Average		Good	
Sample Property	Car Audio & CB Sales, Small locations with limited inventory		Curtis Mathes, Inmans TV, Local TV and Stereo Sales		CMC, Pacific	
Low	1	1.00	4	4.00	7	9.00
Average	2	2.00	5	5.00	8	12.00
High	3	3.00	6	7.00	9	14.00

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Life Years - 8

Percent

Good .90 .80 .70 .60 .50 .40 .30 .20 .10

Age 1 yr. 2 yrs. 3 yrs. 4 yrs. 5 yrs. 6 yrs. 7 yrs. 8 yrs. 9 + yrs.

SUPERMARKET  
(5412)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Wholesale foods		Chain stores without bakery/deli.		Chain stores w/deli and bakery, pharmacy, small appliances.	
	Low	1	12.00	4	18.00	7	31.00
	Average	2	15.00	5	21.00	8	34.00
	High	3	17.00	6	26.00	9	41.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Wholesale foods		Chain stores without bakery/deli.		Chain stores w/deli and bakery, pharmacy, small appliances.	
	Low	1	13.00	4	23.00	7	36.00
	Average	2	16.00	5	25.00	8	42.00
	High	3	20.00	6	31.00	9	51.00

Life Years - 8

- Value pharmacy and leased areas separately.
- Small rural groceries typically fall within the Fair category.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

TIRE STORE  
(5531B)Inventory

## QUALITY

	Fair		Average		Good	
Sample Property	Used, low cost		Very little or no repair service, mainly new tires.		Firestone, Goodyear, has auto repair.	
Low	1	6.00	4	28.00	7	39.00
Average	2	11.00	5	29.00	8	44.00
High	3	22.00	6	35.00	9	51.00

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YFurniture, Fixtures, and Equipment

## QUALITY

	Fair		Average		Good	
Sample Property	Used, low cost		Very little or no repair service, mainly new tires.		Firestone, Goodyear, has auto repair.	
Low	1	3.00	4	7.00	7	17.00
Average	2	3.00	5	9.00	8	25.00
High	3	5.00	6	14.00	9	33.00

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YLife Years - 8

- FF&E - value the entire area of the business.
- Inventory - apply only to the area of the tire storage.

## Percent

Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

TOY STORE  
(5945A)

Inventory

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Locally owned		Toys R Us Chad's Rainbow		Circus World K-Bee	
	Low	1	18.00	4	35.00	7	44.00
	Average	2	26.00	5	38.00	8	48.00
	High	3	32.00	6	41.00	9	51.00

Furniture, Fixtures, and Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Locally owned		Toys R Us Chad's Rainbow		Circus World K-Bee	
	Low	1	7.00	4	12.00	7	22.00
	Average	2	8.00	5	15.00	8	25.00
	High	3	10.00	6	17.00	9	28.00

Life Years - 8

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

VIDEO STORE  
(7841)

Furniture, Fixtures & Equipment

QUALITY

		Fair		Average		Good	
D E N S I T Y	Sample Property	Local Shop		Regional Chain		Blockbuster	
	Low	1	3.00	4	9.00	7	23.00
	Average	2	4.00	5	11.00	8	31.00
	High	3	6.00	6	16.00	9	33.00

Life Years - 8\*

Inventory is comprised of rental tapes and VCR's. However, these items are depreciable and the Sale/Appraisal System does not depreciate inventory. Therefore, rental tapes and VCR's must be valued as additives using the following guidelines:

- Tapes @ \$47.00 each with a two-year life. First year is 40% good - 2nd year 20% good, 10% floor.
- VCR's @ \$150.00 each with a two-year life and 10% floor.

Values for the upper end of the grid typically contain ice cream coolers, high quality display racks, signage and video monitors. Appraisers should be aware that many regional chains now carry similar FF&E.

\* FF&E is depreciated at an 8-year life, with the exception of electronic equipment, which has a 5-year life.

\* A typical video store will have 12,000-13,000 tapes and 80-90 VCRs. A video department in a store will have between 5,000-6,000 tapes and 10-20 VCRs.

Percent									
Good	.90	.80	.70	.60	.50	.40	.30	.20	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.	7 yrs.	8 yrs.	9 + yrs.

Percent						
Good	.85	.70	.55	.40	.25	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 + yrs.

Tapes/VCRs			
Percent Good	40	20	10
Age	1 yr.	2 yrs.	3 yrs.



**APPENDIX L-2**

**SERVICE STATION EQUIPMENT  
FUELS/TANKS/SIGNS/PIPING**

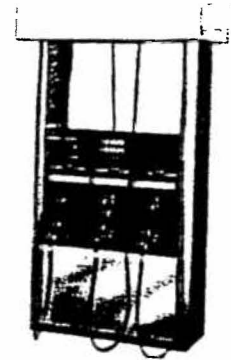
SERVICE STATION EQUIPMENT  
(555)

**Pumps/Dispensers**

8 hoses \$18,500  
 6 hoses \$14,300  
 4 hoses \$13,200  
 3 hoses \$ 9,900

Standard Features:

- external viewable mechanical totals
- allocation-setting capability
- electronic price posting
- single-level PPU display
- remote preset capability
- 10' x 5/8" hose



Dual-sided dispenser \$12,100  
 Single-sided dispenser \$8,800

Standard Features:

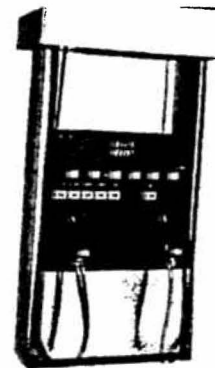
- push-button grade selection by customer
- external viewable mechanical totals
- PPU display for each grade
- 5 blended grades
- audible and visual feedback with grade selection button
- 10'6" x 5/8" hose
- 5x5x4 main displays
- modular electronics



Dual-sided dispenser \$16,200  
 Single-sided dispenser \$11,900

Standard Features:

- push-button grade selection by customer
- external viewable mechanical totals
- PPU display for each grade
- twin-hose manifold
- audible and visual feedback with grade select button
- 10'6" x 5/8" hose
- 5 blended grades



SERVICE STATION EQUIPMENT  
(CONTINUED)

Pumps/Dispensers

Single-product dispenser (dual)	\$6,300
Single-product dispenser (single)	\$3,900

Standard Features:

- 5x5x4 screened-image display
- mechanical totals
- remote preset capability
- cable-type hose retriever
- modular electronics
- lighted brand panels
- 12 ft. x 5/8 inch standard hose



Single-product dispenser (dual)	\$7,600
Single-product dispenser (single)	\$5,800

Standard Features:

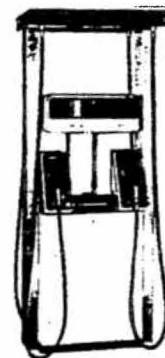
- 5x5x4 screened image display
- externally-viewable mechanical totals
- remote preset capability
- high-hose connection
- modular electronics
- lighted brand panels
- 10'6" x 5/8" hose



4-pump/4-hose dispenser	\$10,700
4-pump/2-hose (1 sided)	\$ 6,800

Standard Features:

- 5x5x4 screened image display
- externally-viewable mechanical totals
- remote preset capability
- high-hose connection
- modular electronics
- lighted brand panels
- 10' x 5/8" hose
- two displays per side
- electronic totalization
- single-level electronic price posting



SERVICE STATION EQUIPMENT  
(CONTINUED)

**Pumps/Dispensers**

Single product/single pump (unlighted)	\$2,300
Single product/dual pump (unlighted)	\$4,400
Single pump - (lighted)	\$2,400
Dual pump - (lighted)	\$4,500



Standard Features:

- four-wheel computer
- electric reset
- 12' x 5/8" hose
- internal spin on type filters

Single dispenser - (unlighted)	\$1,900
Dual dispenser - (unlighted)	\$3,800
Single dispenser - (lighted)	\$2,100
Dual dispenser - (lighted)	\$3,900



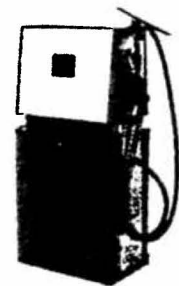
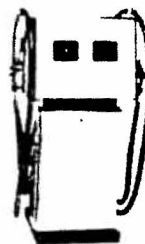
Standard Features:

- four-wheel computer
- electric reset
- 12' x 5/8" hose
- cable-type hose retriever

Standard single pump	\$2,100
Standard dual pump	\$3,100

Standard Features:

- 14' x 1" hose
- electric reset
- one filter per hose
- built-in interlock
- 1,000-gallon internal register



SERVICE STATION EQUIPMENT  
(CONTINUED)  
Console/Cash Registers

Console/Cash Register \$12,600

Standard Features:

- 32 positions
- 16 price levels
- check validation
- cash drawer
- dedicated pump control
- 1 to 1.5 mbyte main memory
- 640 floppy disk drive
- 100' standard cable



Console/Cash Register

24 positions \$5,000

12 positions \$4,500

Standard Features:

- 16-grade capability
- 16 price levels
- dual console option
- reporting by hour, shift, or day
- menu-driven manager programming
- dedicated pump select keys
- miscellaneous and tax keys



Electric Consoles

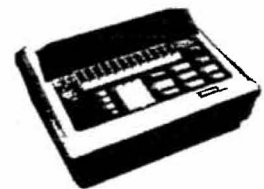
6 fueling positions \$3,600

8 fueling positions \$3,800

12 fueling positions \$4,000

Standard Features:

- 6 grades of fuel
- 6 to 12 fueling positions
- pump, grade, and price level totals
- four-level price setting by grade
- remote price authorization
- preset/prepay only mode
- post-sale conversion of price level



SERVICE STATION EQUIPMENT  
(CONTINUED)

**Mechanical Pump Control Console**

Standard Features:

- dedicated pump select keys
- inventory reporting by hose
- cash/credit conversion
- low-inventory warning
- previous sale recall
- daily, shift, and grand totals

2 hoses	\$1,500
3	\$1,700
4	\$1,800
5	\$2,000
6	\$2,200
7	\$2,300
8	\$2,500
9	\$3,400
10	\$3,500
11	\$3,700
12	\$3,800
13	\$3,900
14	\$4,100
15	\$4,300
16	\$4,500

SERVICE STATION EQUIPMENT  
(CONTINUED)

Cash Register

	Low	Average	Good
Electronic	\$1,200	\$2,100	\$3,400
Terminals, programmable			
large	\$4,000	\$5,000	\$6,300
small	\$3,000	\$3,600	\$4,200

Depreciation of Equipment

For the electronic/computerized types of gasoline dispensers, cash registers, and consoles use a 5-year life, with a 10% floor. For the mechanical dispensers use a 5-year life.

Using Equipment Schedule

Along with every dispenser, console, and cash register there are examples of options you might expect to find for that type of item. These options are provided for you in the event you are given the opportunity to peruse owner information detailing the specifications of the equipment. At that time, you will be able to identify several options that may help you in your appraisal. Should owner information not be available, you should use the pictures to aid you in your decision, along with any appraisal experience you may have in this area.

Percent Good	.85	.70	.55	.40	.25	.10
Age	1 yr.	2 yrs.	3 yrs.	4 yrs.	5 yrs.	6 yrs.

SIGNS/POLES

**EXAMPLE:** These prices apply to total square footage, e.g., a 3' x 5' illuminated plastic sign is valued as follows:  
 (3' \* 5') \* 2 sides = 30 sq. ft.  
 30 sq. ft. \* \$58.00/sq. ft. = \$1,740.00

Users must determine sign ownership. If lessee owns sign, its value must be included in FF&E.

**Signs**

	Fair	Good
<b>Illuminated Plastic</b>		
Single Sided	\$43	\$80
Double Sided	\$58	\$108
<b>Metal - Painted</b>		
Single Sided	\$20	\$31
Double Sided	\$28	\$41
<b>Plastic Interior Lighted Signs</b>	\$34	\$48
Neon Tubing Add- 35%		

**Poles**

4"	\$31	10"	\$70
6"	\$44	12"	\$82
8"	\$57	14"	\$93

- Costs are for poles set in concrete and painted. For tapered poles, use the diameter at the base.
- Cost per square foot of signs includes installation, lighting, and wiring.
- For poles use 30-yr. life
- For sign use 8-yr. life

Percent																
Good	.97	.94	.91	.88	.85	.83	.81	.79	.77	.75	.73	.71	.69	.67	.65	
Age/yr.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Percent																
Good	.63	.61	.59	.57	.55	.53	.51	.49	.47	.45	.43	.41	.39	.37	.35	.33
Age/yr.	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31+ yrs.



**Fuel**

Obtain total fuel capacity whenever possible. Typically, one tank per product sold. Tanks for major chains usually run between 6,000 to 12,000 gallons. For small independent operators tank size typically runs between 1,000 and 3,000 gallons.

Calculate fuel inventory as follows:

**Inventory = capacity (gallons) \* 0.50 \* .586 per gallon (wholesale cost)**

Unleaded Regular Gasoline	89.2
Unleaded Premium Gasoline	98.7
Low Sulphur Diesel	84.0

SIGNS/POLES

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Double Sided	\$58	\$108
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Single Sided	\$20	\$31
Double Sided	\$28	\$41
<b>Plastic Interior Lighted Signs</b>	\$34	\$48
Neon Tubing Add- 35%		

**Poles**

4"	\$31	10"	\$70
6"	\$44	12"	\$82
8"	\$57	14"	\$93

- Costs are for poles set in concrete and painted. For tapered poles, use the diameter at the base.
- Cost per square foot of signs includes installation, lighting, and wiring.
- For poles use 30-yr. life
- For sign use 8-yr. life

Percent																
Good	.97	.94	.91	.88	.85	.83	.81	.79	.77	.75	.73	.71	.69	.67	.65	
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Percent																
Good	.63	.61	.59	.57	.55	.53	.51	.49	.47	.45	.43	.41	.39	.37	.35	.33
Age/yr.	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31+yr.

SIGNS/POLES

**EXAMPLE:** These prices apply to total square footage, e.g., a 3' x 5' illuminated plastic sign is valued as follows:  
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**Signs**

	Fair	Good
<b>Illuminated Plastic</b>		
Single Sided	\$43	\$80
Double Sided	\$58	\$108
<b>Metal - Painted</b>		
Single Sided	\$20	\$31
Double Sided	\$28	\$41
<b>Plastic Interior Lighted Signs</b>	\$34	\$48
Neon Tubing Add- 35%		

**Poles**

4"	\$31	10"	\$70
6"	\$44	12"	\$82
8"	\$57	14"	\$93

- Costs are for poles set in concrete and painted. For tapered poles, use the diameter at the base.
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Age/yr.	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31+yr.

FUEL

Obtain total fuel capacity whenever possible. Typically, one tank per product sold. Tanks for major chains usually run between 6,000 to 12,000 gallons. For small independent operators tank size typically runs between 1,000 and 3,000 gallons.

Calculate fuel inventory as follows:

**Inventory = capacity (gallons) \* 0.50 \* .586 per gallon (wholesale cost)**

Unleaded Regular Gasoline	.94
Unleaded Midgrade Gasoline	1.01
Unleaded Premium Gasoline	1.07
Low Sulphur Diesel	1.02

**FUEL**

Obtain total fuel capacity whenever possible. Typically, one tank per product sold. Tanks for major chains usually run between 6,000 to 12,000 gallons. For small independent operators tank size typically runs between 1,000 and 3,000 gallons.

Calculate fuel inventory as follows:

**Inventory = capacity (gallons) \*0.50 \* .586 per gallon (wholesale cost)**

Unleaded Regular Gasoline	.55
Unleaded Premium Gasoline	.61
Low Sulphur Diesel	.528

## PIPING

## 1.5" Pipe

	Low	Average	Good
Plastic	4.50	4.70	5.65
Blk. Steel	7.40	8.95	10.40
Galvanized	7.80	9.65	11.45

## 2" Pipe

Plastic	5.10	5.40	5.65
Blk. Steel	9.05	11.25	13.42
Galvanized	9.50	12.15	14.77

## Excavation and Backfill (Per Cu. Ft.)

1	2	3	4
0.12	0.17	0.23	0.32

The pipe costs listed are averages of installed costs per linear foot including contractor's overhead and profit, but excluding any design layout costs or fees. The two pipe sizes listed refer to the interior diameter of the pipe. The sizes and type of pipe listed were found to be the most typical for connecting underground storage tanks to gas pumps.

For complex or intricate design layout and installations, costs may be 15% to 25% higher. For long straight runs with minimum fittings, costs may be 15% to 25% lower.

Most installations are with plastic piping. The quality of the subject property will indicate the quality of the pipe used. Installations 10 years old or more may have installed black steel or galvanized pipes.

In environmentally sensitive areas, secondary containment lines may be required. If such containment lines exist, add 30% to 50% to the base cost.

Excavation and fill is ranked by the difficulty in working with the soil and the site. If the soil is such that it is easy to dig and the site allows for maneuverability of equipment to operate on the site, then the "1" ranking should be used. As the difficulty of working with the soil and/or the site increases, so should the cost or ranking for excavation and backfill. Hard soil or rock would be the "4" ranking.

Depreciate piping with tanks over a 20-yr. life.

## TANKS

## Fiberglass

Gallons	Cost	Cost/Gal.
2,000	\$ 9,416	\$ 4.71
3,000	\$10,828	\$ 3.61
4,000	\$12,052	\$ 3.01
5,000	\$13,277	\$ 2.66
6,000	\$14,501	\$ 2.42
8,000	\$16,949	\$ 2.12
10,000	\$19,397	\$ 1.94
12,000	\$21,751	\$ 1.81
15,000	\$25,423	\$ 1.69
20,000	\$31,355	\$ 1.57

Average fiberglass tank cost per gallon is **\$1.80**. **Life: 20 years.**

## Steel

Gallons	Cost	Cost/Gal.
2,000	\$ 6,356	\$ 3.18
3,000	\$ 7,297	\$ 2.43
4,000	\$ 8,380	\$ 2.10
5,000	\$ 9,463	\$ 1.89
6,000	\$10,734	\$ 1.79
8,000	\$12,665	\$ 1.58
10,000	\$14,689	\$ 1.47
12,000	\$16,808	\$ 1.40
15,000	\$20,056	\$ 1.34
20,000	\$25,659	\$ 1.28

Average steel tank cost per gallon is **\$1.35**. **Life: 20 years.**

Costs are averages for completely-installed tanks, including fittings, access manway, excavation and backfill.

For multiple installations, two or more tanks in one hole, deduct 7% for each extra tank, considering the largest tank in the hole as the base.

The schedule is designed to allow flexibility in terms of type and capacity of the tank. The user can choose a total cost, cost per gallon, or the overall average cost per gallon.

Most tanks are steel. However, newer installations owned by major oil companies typically install fiberglass tanks.

**Add \$2,600 per tank** for leakage monitoring system.

See PIPING schedule for piping costs.