

Asset	GDS Life	ADS Life	Method	Sec 179
Hogs (breeding)	3	3	200% DB	Yes
Tractor units (over-the-road)	3	4	200% DB	Yes
Autos	5	5	200% DB	Yes
Calculators and Copiers	5	6	200% DB	Yes
Cattle (dairy or breeding)	5	7	200% DB	Yes
Computer and peripheral equipment	5	5	200% DB	Yes
New farm machinery and equipment ¹	5	10	200% DB	Yes
Goats and sheep (breeding)	5	5	200% DB	Yes
Logging machinery and equipment ²	5	6	200% DB	Yes
Truck (heavy duty, unloaded weight 13,000 lbs. or more)	5	6	200% DB	Yes
Truck (actual weight less than 13,000 lbs.)	5	5	200% DB	Yes
Communication equipment ³	7	10	200% DB	Yes
Used farm machinery and equipment	7	10	200% DB	Yes
Fences (agricultural)	7	10	200% DB	Yes
Grain bin	7	10	200% DB	Yes
Horses (age when placed in service)				
Breeding and working (12 years or less)	7	10	200% DB	Yes
Breeding and working (more than 12 years)	3	10		
Racing horses (more than 2 years)	3	12		
Office furniture, fixtures and equipment	7	10	200% DB	Yes
Agricultural and Horticultural Single Purpose Structure	10	15	200% DB	Yes
Horticultural structures (single purpose)	10	15	200% DB	Yes
Trees or vines bearing fruit or nuts	10	20	SL	Yes
Drainage facilities	15	20	150% DB	Yes
Paved Lots	15	20	150% DB	Yes
Water wells	15	20	150% DB	No
Farm Buildings ⁴	20	25	150% DB	No
Residential rental property	27.5	40	SL	No
Nonresidential real property	39 ⁵	40	SL	No

¹Not including grain bin, cotton ginning, asset fence, or other land improvements and the original use starts with you and placed in service after December 31, 2017.

²Used by logging and sawmill operators for cutting of timber

³Not including communication equipment listed in other classes

⁴Not including single purpose agricultural and horticultural structures

⁵For property placed in service after May 12, 1993.

