

Farm Property Recovery Periods

ASSETS	GDS	ADS
Agricultural Structures (Single Purpose)	10	15
Airplanes	5	6
Automobiles & Pickup Trucks	5	5
Calculators & Copiers	5	6
Cattle (Dairy or Breeding)	5	7
Communications Equipment	7	10
Computers & Peripheral	5	5
Farm Buildings	20	25
Farm Machinery & Equipment – New/used still 7 yrs.	5	10
Fences (Agricultural)	7	10
Field Tile	15	20
Goats & Sheep (Breeding)	5	5
Grain bin	7	10
Hogs (Breeding)	3	3
Horses, Breeding & Working, Less than 12 years old	7	10
Horses, Breeding & Working, More than 12 years old,	3	10
Horses, Racing, More than 2 years old	3	12
Horticulture Structures (Single Purpose	10	15
Logging Equipment	5	6
Office Equipment & Furniture	7	10
Over the Road Tractor Units (Pulls Trailer)	3	4
Truck (heavy duty, unloaded weight 13,000# or more)	5	6
Truck (actual weight less than 13,000#)	5	5
Trees bearing fruits or nuts	10	20
Water Wells	15	20