

# ALPHABETICAL DEPRECIATION SCHEDULE CODE

## BUILDING - 02 Category

### — Cattle Building

- 057 Cattle Building Equip.
- 012 Cattle Shed

### — Dairy

- 100 Calf Shed
- 101 Crowd Gate
- 102 Dairy Building Equipment
- 103 Free Stall Barn
- 104 Free Stalls
- 030 Milk House
- 031 Milk Parlor

### — Feed

- 010 Bulk Bins
- 105 Commodity Shed
- 018 Feed Shed
- 017 Feed System
- 016 Feeding Floor
- 023 Hay Shed
- 106 Silage Pad
- 008 Silo-Stave or Air Tight
- 035 Silo-Trench or Bunker

### Grain

- 002 Corn Crib
- 042 Crib Improvements
- 053 Elevator Leg
- 004 Grain and Feed Bins
- 044 Grain Bin Equipment
- 107 Grain Dump Pit
- 058 Grain Pit
- 021 Granary

### — Hog

- 024 Farrowing Unit
- 054 Farrowing Unit Equipment
- 025 Finish Unit
- 055 Finish Unit Equipment
- 108 Grower Building
- 026 Hog Nursery
- 056 Nursery Equipment
- 036 Sow Facility

### — Improvements

- 013 Dams / Bridges
- 014 Electrical System
- 019 Fencing
- 022 Heating System
- 061 Irrigation Well
- 033 Pond Facilities
- 038 Tiling
- 029 Waste Pit
- 039 Water System
- 059 Well

### — Other Buildings

- 001 Barn
- 041 Barn Improvements
- 043 Building Improvements
- 015 Farm Office
- 003 Garage
- 109 Hoop Building
- 005 House
- 045 House Improvements
- 006 Machine Shed
- 049 Produce Shed
- 050 Roof-renewed

- 047 Sheep Building
- 007 Shop
- 110 Shop Improvements
- 046 Utility Building

### — Poultry

- 009 Poultry Brooder
- 028 Poultry Laying
- 048 Pullet Housing

### — Other

- 060 Christmas Trees
- 111 Fruits & Vegetables
- 051 Lightning Rods
- 011 Loading Chute
- 090 Other
- 034 Prepaid Insurance
- 052 Scales
- 020 10 Yr. Property

## BASIS

### - 01 Category

- 001 Basis Land
- 002 Basis Home
- 003 Basis Other
- 004 Closing Costs
- 005 Stock Basis
- 006 Timber Basis

## FERTILIZER

### - 04 Category

- 001 Mixed
- 002 Limestone
- 003 Rock Phosphate
- 004 Potash

## AMORTIZATION

### - 08 Category

- 001 Good Will
- 002 Loan Fees
- 003 Organization Fees
- 090 Other
- 004 Capitalized Interest

## LIVESTOCK

### - 09 Category

#### — Sheep

- 011 Ewe (Mature Female)
- 013 Ewe Lamb (Open Female)
- 014 Ram (Mature Male)
- 018 Pre Prod Exp

#### — Beef Cattle

- 031 Cow
- 033 Heifer
- 032 Heifer Calves
- 034 Bull
- 038 Pre Prod Exp

#### — Other Livestock

- 004 Horses - 12 Yr.
- 001 Riding Horses, Ponies
- 003 Racehorse - 2 Yr.
- 002 Other Species

#### — Dairy Cattle

- 041 Cow
- 045 Close-Bred Heifers
- 046 Short-Bred Heifers
- 047 Open Heifers
- 043 Heifer
- 042 Heifer Calves
- 044 Bull
- 048 Pre Prod Exp

#### — Hogs

- 051 Sow
- 053 Gilt
- 054 Boar

#### — Goats

- 061 Doe
- 062 Buck

### Farm and Non Farm Depreciation Schedule Classifications

Categories	Description
01-09	Farm
11-19	Nonfarm Business #1
21-29	Nonfarm Business #2
31-39	Farm Rental #1
41-49	Farm Rental #2
51-59	Rental #1
61-69	Rental #2
71-79	Business Classification #7
81-89	Business Classification #8
91-99	Business Classification #9

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## MACHINERY & EQUIPMENT - 03 Category

### Combine & Equipment

002 Combine  
083 Combine Attachment  
026 Combine Head  
100 Corn Head  
003 Corn Picker  
101 Corn Reel  
025 Corn Sheller  
102 Draper Head  
103 Grain Platform  
104 Header Cart

### Excavating Equipment

105 Backhoe  
106 Box Scraper  
107 Bulldozer  
108 Ditcher  
109 Excavator  
039 Grader Blade  
110 Tile Machine  
111 Tile Plow  
112 Tile Reel/Cart

### Feed Equipment

113 Bale Grinder  
114 Bunker Facer  
032 Elevator  
115 Feed Auger  
034 Feed Bunk  
079 Feed Processing Equipment  
116 Feed Pusher  
117 Feeder Wagon  
023 Grinder/Mixer  
118 Hammer Mill  
119 Roller Mill  
064 Self Feeder  
120 TMR Mixer

### Fert./Chemical Equipment

121 Anhydrous Applicator  
122 Chemical Tank  
070 Crop Sprayer  
035 Fertilizer Applicator  
123 Fertilizer Cart  
124 Fertilizer Tank  
125 Liquid Fertilizer Applicator  
126 Spray Tender

### Grain Equipment

127 Air System  
018 Grain Auger  
128 Grain Cart  
033 Grain Cleaning Equipment  
129 Grain Conveyor  
040 Grain Dryer  
130 Grain Vac  
016 Grain Wagon  
041 Moisture Tester

### Hay & Forage Equipment

131 Bale Cage Wagon  
132 Bale Mover  
133 Bale Wrapper  
010 Baler  
134 Hay Accumulator  
043 Hay Equipment  
135 Hay Rack Wagon  
044 Hay Rake  
136 Hay Tedder  
042 Mower/Conditioner  
137 Round Baler  
138 Square Baler  
139 Chopper Head  
036 Forage Chopper  
140 Silage Bagger  
066 Silo Blower  
067 Silo Unloader  
075 Unload Wagon

### Livestock Equipment

141 Bedding Shooter  
142 Calf Hutches  
143 Composter  
144 Cow Mats  
081 Dairy Equipment  
145 Milk Chiller  
053 Milk Cooler  
146 Milk Pasteurizer  
054 Milking Equipment  
147 Hog Cart  
045 Hog Equipment  
047 Hog House-Portable  
046 Hog Waterer  
080 Cattle Equipment  
151 Hoof Trimming Chute  
082 Poultry Equipment  
148 Liquid Manure Pump  
149 Manure Auger  
051 Manure Loader  
052 Manure Spreader  
150 Manure Tanker  
152 Semen Tank  
088 Waste Equipment

### Mower

089 Farmstead Mower  
055 Fence Mower  
011 Field Mower  
071 Rotary Mower  
072 Stalk Shredder

### Office / Electronics / Computers

086 Communications Equipment  
022 Computer Equipment  
030 Electrical Equipment  
153 GPS Equipment  
057 Office Furnishings  
056 Office Machines  
154 Security Equipment

### Planting

008 Grain Drill  
084 Planter Attachment  
004 Row Planter  
155 Seed Tender  
063 Seeder

### Tillage Equipment

027 Culti-mulcher  
006 Disc  
007 Field Cultivator  
009 Harrow  
012 Plow  
019 Chisel Plow  
156 Ripper  
013 Rotary Hoe  
005 Row Cultivator  
157 Strip Till Toolbar  
073 Subsoiler  
068 Tillage Equipment  
158 Vertical Tillage Tool

### Tools & Motors

017 Air Compressor  
024 Chain Saw  
031 Electric Motor  
038 Gas Engine  
159 Generator  
048 Hoist-Jack  
058 Post Hole Digger  
160 Pressure Washer  
062 Scales  
065 Shop Tools  
078 Welder

### Tractor

161 Fork Lift  
162 Payloader  
163 Skid steer  
164 Tele Handler  
165 Track Loader  
014 Tractor  
085 Tractor Attachment

### Trailer

166 Belt Trailer  
167 Dump Trailer  
168 Flat Bed Trailer  
169 Fuel Cart  
170 Gooseneck Trailer  
171 Hopper-Bottom Trailer  
172 Livestock Trailer  
173 Low Boy Trailer  
174 Tanker Trailer  
074 Trailer  
175 Utility Trailer  
176 Van Trailer

### Trucks / Vehicles & Accessories

177 Farm Utility Vehicle  
015 Heavy Gen. Purpose Truck  
001 Light Vehicle  
093 Listed Property/Vehicle  
021 Semi Tractor

### Other

186 Alt Energy Equip  
182 Bee Hives & Equip  
028 Cotton Equipment  
087 Equipment Overhaul  
183 Forestry Equip  
180 Fruit & Veg Equip  
037 Fuel Tank  
069 Heat & Ventilation Equipment  
049 Irrigation Equipment  
094 Listed Property/Other  
178 LP Tank  
090 Other  
050 Peanut Equipment  
179 Snow Blower  
184 Solar Equip  
181 Sugar Beet Equip  
060 Tobacco Equipment  
076 Water Equipment  
059 Water Pump  
185 Wind Equip