

EQUIPMENT COSTS

SECTION 65 PAGE 9
March 2016

RETAIL STORES

(Costs per linear foot except as indicated)

	COST RANGE
Cash register stands, each	305.00 – 825.00
Check-out, cash and wrap counter	107.00 – 224.00
Cubicle display cases, per square foot of face	50.50 – 86.50
Gondola, double, island counter, 5' high	153.00 – 234.00
wall unit, 5' high	117.00 – 168.00
Mannequins, each, full	285.00 – 1,410.00
platform	158.00 – 432.00
Mirror alcoves, freestanding, complete, each	825.00 – 1,480.00
Mirrors, framed, complete, per square foot	16.90 – 30.25
Rack, dress or suit, wall fixture	83.50 – 147.00
single floor unit, each	224.00 – 376.00
double floor unit, each	320.00 – 620.00
round unit, each	219.00 – 427.00
Rotation display bins, each unit, 17" diameter, 4 trays	158.00 – 234.00
6 trays	219.00 – 376.00
8 trays	285.00 – 422.00
28" diameter, 4 trays	510.00 – 820.00
6 trays	720.00 – 1,140.00
8 trays	945.00 – 1,630.00
34" diameter, 4 trays	580.00 – 905.00
6 trays	820.00 – 1,300.00
8 trays	1,040.00 – 1,770.00
add for plastic inserts, each	6.71 – 14.55
add 20% for heavy duty bins.	
Shelving, wall display, 6' to 7' high	
with back, no drawers	132.00 – 224.00
with back, some drawers	163.00 – 366.00
with back, some drawers, glass doors	234.00 – 432.00
without back, storage, single shelf	12.40 – 31.50
Showcase, 20" to 24" deep, glass top or full glass	168.00 – 366.00
Table, modular display, sliding doors	107.00 – 229.00
island display, storage base	183.00 – 391.00

BAKERIES

Baker's dough scale	397.00 – 1,110.00
Baker's worktable, stainless steel top, per linear foot, 24" wide	58.00 – 127.00
36" wide	76.50 – 147.00
add for backsplash, per linear foot	13.40 – 43.75
Countertop, cookie/roll display case	127.00 – 478.00
display freezer	1,290.00 – 3,425.00
Display cases, glass, per linear foot	219.00 – 795.00

BAKERIES (Continued)

COST RANGE

Dessert merchandiser, 34o temperature, upright, with glass doors	2,550.00 – 3,875.00
wall mount, pie display, 40o to 50o	2,040.00 – 2,550.00
Dough mixer	3,300.00 – 11,100.00
mixer stand	330.00 – 1,290.00
Dough roller	1,440.00 – 4,725.00
Oven	3,450.00 – 14,900.00
Shelf carts	675.00 – 2,120.00
Slicer	1,290.00 – 5,200.00

FOOD AND BEVERAGE MARKETS

(Costs per linear foot except as indicated)

Checkout stands, each	3,525.00 – 5,150.00
Gondolas, single	78.50 – 183.00
double	127.00 – 290.00
Dairy/deli cases, single deck	505.00 – 695.00
multideck (add 100% for rear door loading)	625.00 – 1,090.00
reach-in, glass doors	930.00 – 1,290.00
service case, enclosed	1,060.00 – 1,320.00
self-contained, chest cabinet	402.00 – 700.00
upright, glass doors	695.00 – 955.00
service case, enclosed (dry cases, deduct 25%)	740.00 – 1,770.00
Floral cases, upright, glass doors	580.00 – 1,040.00
Frozen food/ice cream cases, single deck	665.00 – 1,040.00
multideck	1,630.00 – 2,180.00
reach-in, glass doors	1,480.00 – 2,230.00
self-contained, chest cabinet	505.00 – 700.00
upright, glass doors	1,100.00 – 1,540.00
Ice merchandiser case, each	1,250.00 – 2,550.00
Night lids for open freezer, each	214.00 – 290.00
Produce cases, non-refrigerated, single deck	325.00 – 493.00
multideck	432.00 – 605.00
island (double sided)	498.00 – 740.00
refrigerated, single deck (self-contained, add 20%)	498.00 – 780.00
multideck	625.00 – 825.00
island (double sided)	825.00 – 1,120.00
Scales, checkstand/counter, electronic, each	1,450.00 – 2,550.00
produce, mechanical	625.00 – 700.00
Security cases, each	1,190.00 – 2,460.00
Shopping carts, each	95.50 – 229.00
Turnstiles, manual, each	700.00 – 1,540.00
Walk-in box, cooler, per square foot	51.00 – 117.00
freezer	62.00 – 153.00

NOTE: For detailed walk-in box and refrigeration costs, see Section 58.

Complete equipment for a typical supermarket, ready to open for business, costs \$29.75 to \$49.50 per square foot of gross market area.

LIFE EXPECTANCY GUIDELINES

SECTION 97 PAGE 21
December 2016

FURNITURE, FIXTURES AND EQUIPMENT

INDUSTRY GROUP	ASSET RANGE LIFE IN YEARS			INDUSTRY GROUP	ASSET RANGE LIFE IN YEARS		
Logging, timber cutting	5	6	7	Railroads, machinery and equipment	11	14	17
Machinery manufacturing, except as otherwise listed	8	10	12	structures	24	30	36
Meatpacking	9.5	12	14.5	tracks	-----	10	-----
Medical and dental supply production	-----	9	-----	wharves and docks	16	20	24
Metalworking machinery manufacturing	8	10	12	Railroad transportation equipment manufacturing	9.5	12	14.5
Mining and quarrying	8	10	12	locomotive manufacturing	9	11.5	14
Motion picture and television production	9.5	12	14.5	Recreation and amusement	8	10	12
Motor transport, freight	6.5	8	9.5	Residential furniture*	7	10	12
general purpose trucks, light	3	4	5	multi-residential	2	3	5
heavy	5	6	7	Restaurant and bar equipment*	-----	10	-----
tractor units (over-the-road)	3	4	5	Restaurant equipment, fast foods*	-----	7	-----
trailers and trailer-mounted containers	5	6	7	Retail trades, fixtures and equipment	7	9	11
Motor transport, passenger	6.5	8	9.5	Rubber products manufacturing	11	14	17
automobiles, including taxis	2.5	3	3.5	special tools	3	4	5
buses	7	9	11	Sawmills, permanent	8	10	12
Motor vehicle and parts manufacturing	9.5	12	14.5	portable	5	6	7
special tools	2.5	3	3.5	Service establishments	7	9	11
Office furniture and equipment	8	10	12	Ship and boat building machinery and equipment	9.5	12	14.5
Optical lenses and instrument manufacturing	8	10	12	dry dock improvements	13	16	19
Paints and varnishes	7.5	9.5	11.5	special tools	5	6.5	8
Paper and pulp manufacturing	10.5	13	15.5	Soft drink manufacture and bottling	9.5	12	14.5
converted paper, paperboard and pulp	8	10	12	Steam production and distribution	22.5	28	33.5
Petroleum and natural gas, drilling, onshore	5	6	7	Stone products manufacturing	12	15	18
drilling, offshore	6	7.5	9	Sugar and sugar products manufacturing	14.5	18	21.5
exploration and production	11	14	17	Telephone, central office equipment	-----	18	-----
marketing	7	9	11	distribution	28	35	42
petroleum refining	13	16	19	station equipment	8	10	12
pipeline transportation	17.5	22	26.5	Textile products, including finishing and dyeing	7	9	11
Plastic products manufacturing	9	11	13	manufacture of nonwoven fabrics	8	10	12
special tools	3	3.5	4	manufacture of yarn, thread and woven fabrics	9	11	13
Plastics manufacturing	7.5	9.5	11.5	manufacture of textured yarns	6.5	8	9.5
Primary metals production, nonferrous and foundry				Theater equipment	8	10	12
products	11	14	17	Tobacco and tobacco products	12	15	18
special tools	5	6.5	8	Vegetable oil products	14.5	18	21.5
Primary steel mill products	12	15	18	Waste reduction and resource recovery	8	10	12
Printing and publishing	9	11	13	Water transportation	16	20	24
Professional and scientific instruments	8	10	12	vessels, barges and tugs	14.5	18	21.5
Radio and television, broadcasting	5	6	7	Water utilities	40	50	60
manufacturing*	-----	10	-----	Wharves, docks and piers	-----	20	-----
Railroad cars and locomotives	12	15	18	Wholesale trade fixtures and equipment	7	9	11
				Wood products and furniture manufacturing	8	10	12

DEPRECIATION – FIXTURES AND EQUIPMENT

These general tables are furnished primarily for the experienced equipment appraiser who has knowledge of the normal lives and retirement experiences of fixtures and equipment, as a check against his other methods of determination of the total depreciation of equipment. These tables were based on actual cases of sales and mortality to which empirical mathematical curves have been matched. They are averages and as such must be used with care using effective age and modifying for above- or below-normal utilization, wear and tear, obsolescence and buyer preferences. See top of Page 12 and Pages 2 and 3 for further life expectancy discussions.

EFFECTIVE AGE IN YEARS	TYPICAL LIFE EXPECTANCY IN YEARS														
	30	25	20	19	18	17	16	15	14	13	12	11	10	9	8
	NORMAL DEPRECIATION – PERCENTAGE														
1	2	2	3	3	4	4	4	5	5	6	6	7	8	9	10
2	3	5	7	7	8	9	9	10	11	12	13	14	16	18	21
3	5	7	10	11	12	13	14	15	16	18	20	22	24	28	33
4	7	10	14	15	17	18	19	21	23	25	27	30	33	39	46
5	9	13	18	19	21	23	25	27	29	31	34	38	42	49	57
6	11	16	22	23	25	27	29	32	35	38	42	46	51	59	67
7	14	19	26	28	30	32	35	38	42	46	50	55	61	67	74
8	16	22	30	32	35	38	42	45	49	53	57	63	70	74	80
9	18	25	35	37	40	43	47	51	55	59	64	70	76	78	80
10	21	29	40	43	46	49	53	57	61	66	71	75	79	80	
11	24	32	45	48	51	54	58	63	67	71	76	78	80		
12	26	36	50	53	56	60	64	69	72	75	78	80			
13	29	40	55	58	61	65	69	74	76	78	80				
14	32	44	60	63	66	69	73	77	78	80					
15	35	48	65	67	69	72	76	79	80						
16	39	52	69	71	73	75	78	80							
17	42	56	73	75	77	79	80								
18	46	61	76	77	78	80									
19	49	66	78	79	80										
20	53	70	79	80											
22	60	74	80												
24	66	77													
26	72	79													
28	77														
30	79														
32	80														

EFFECTIVE AGE IN YEARS	TYPICAL LIFE EXPECTANCY IN YEARS														
	30	25	20	19	18	17	16	15	14	13	12	11	10	9	8
	REMAINING LIFE – YEARS														
1	29	24	19	18	17	16	15	14	13	12	11	10	9	8	7
2	28	23	18	17	16	15	14	13	12	11	10	9	8	7	6
3	27	22	17	16	15	14	13	12	11	10	9	8	7	6	5
4	26	21	16	15	14	13	12	11	10	9	8	7	6	5	4
5	25	20	15	14	13	12	11	10	9	8	7	6	5	4	3
6	24	19	14	13	12	11	10	9	8	7	6	5	4	3	2
7	23	18	13	12	11	10	9	8	7	6	5	4	3	2	1
8	22	17	12	11	10	9	8	7	6	5	4	3	2	1	1
9	21	16	11	10	9	8	7	6	5	4	3	2	1	1	
10	20	15	10	9	8	7	6	5	4	3	2	1	1	1	
11	19	14	9	8	7	6	5	4	3	2	2	1	1		
12	18	13	8	7	6	5	4	3	2	1	1	1			
13	17	12	7	6	5	4	3	3	2	1	1				
14	16	11	6	5	4	3	2	2	1	1					
15	15	10	5	4	3	2	1	1	1						
16	14	9	4	3	2	1	1	1							
17	13	8	4	3	2	1									
18	12	7	3	2	1										
19	11	6	2	2											
20	10	5	2												
22	8	4													
24	6	3													
26	5	2													
28	4														
30	3														
32	2														

SALVAGE VALUE

The following table lists average salvage value of all equipment and fixtures by industry. Thus, all the equipment in a bakery, taken as a whole, might be expected to have a 10% remaining salvage value when fully depreciated. If the installation is unmarketable, however, then the value could go to zero.

Airplane mfg.	10%	Clay products	7%	Library.....	10%	Restaurant.....	14%
Apartment	10%	Construction equip.	14%	Logging equip.....	10%	Rubber.....	9%
Bakery	10%	Creamery – dairy.....	11%	Metalworking	12%	School	10%
Bank	10%	Dwelling.....	12%	Mining, milling	8%	Sewage disposal (city)	7%
Bottling.....	10%	Elec. equip. mfg.	10%	Motion picture	12%	Shipbuilding.....	9%
Brewery, distillery	8%	Elec. power equip.....	10%	Office equipment.....	12%	Steam power	10%
Candy, conf.	10%	Flour, cereal, feed	8%	Oil refining	7%	Store	10%
Cannery – fish.....	8%	Garage.....	10%	Packing – meat	7%	Textile	8%
Cannery – fruit.....	8%	Glass mfg.	8%	Paint mfg.	7%	Theater	12%
Cement mfg.	8%	Hospital	12%	Paper mfg.....	7%	Warehousing	10%
Chemicals	6%	Hotel	10%	Printing	10%	Waterworks (city).....	6%
Church	10%	Laundry – dry cleaning	10%	Refrigerating	8%	Woodworking.....	10%

QUARTERLY COST INDEXES (1926 = 100)

SECTION 98 PAGE 7
January 2018

BUILDINGS – EASTERN DISTRICT

BUILDING CLASSES	01/2018	10/2017	07/2017	04/2017	01/2017	10/2016	07/2016	04/2016	01/2016	10/2015	07/2015	04/2015	01/2015	10/2014	07/2014	04/2014	01/2014	10/2013	07/2013	04/2013	01/2013	10/2012	07/2012
A : Fireproofed steel frame	3164.3	3160.1	3139.7	3105.2	3090.6	3094.3	3097.9	3097.5	3097.7	3105.7	3098.5	3094.2	3086.7	3069.4	3060.0	3051.0	3026.5	3006.2	2991.8	2963.8	2954.9	2940.3	2921.4
B : Reinforced concrete frame	3202.6	3194.1	3172.3	3149.2	3128.8	3129.3	3120.6	3114.2	3108.6	3107.9	3095.9	3081.7	3070.3	3053.1	3041.4	3036.7	3010.9	2991.3	2977.3	2948.3	2936.6	2918.8	2897.2
C : Masonry bearing walls	3201.4	3177.1	3145.5	3122.7	3103.7	3097.5	3088.9	3085.3	3082.3	3084.0	3079.0	3068.2	3059.0	3041.4	3027.5	3017.2	2993.7	2970.5	2948.4	2915.1	2900.0	2879.2	2853.1
D : Wood frame	3153.1	3126.6	3084.2	3069.1	3051.5	3046.5	3040.0	3040.6	3041.0	3044.8	3042.2	3033.1	3024.1	3004.3	2988.5	2974.8	2956.0	2934.2	2905.7	2866.8	2850.7	2824.8	2789.5
S : Metal frame and walls	2921.4	2904.8	2868.6	2850.1	2834.2	2827.5	2821.2	2821.4	2821.2	2823.6	2819.2	2812.3	2806.2	2788.7	2778.3	2773.5	2759.2	2746.4	2733.6	2713.9	2708.1	2696.3	2683.6

BUILDINGS – CENTRAL DISTRICT

A : Fireproofed steel frame	2847.1	2837.3	2824.4	2792.1	2770.9	2763.9	2759.2	2761.1	2765.4	2775.9	2772.1	2771.6	2767.1	2760.6	2757.6	2751.8	2728.5	2726.6	2717.0	2695.1	2677.7	2668.0	2648.8
B : Reinforced concrete frame	2895.2	2878.5	2860.7	2840.3	2815.9	2805.4	2792.4	2791.6	2788.3	2791.4	2784.1	2777.7	2771.8	2759.0	2752.5	2747.9	2723.9	2722.9	2710.8	2685.0	2663.2	2647.3	2625.2
C : Masonry bearing walls	2910.4	2877.5	2852.0	2829.3	2807.0	2788.7	2773.8	2773.2	2777.1	2783.9	2780.3	2777.6	2771.0	2759.3	2750.7	2743.6	2726.8	2725.3	2706.4	2671.6	2646.1	2628.4	2599.3
D : Wood frame	2893.6	2859.7	2827.3	2809.0	2787.9	2770.3	2758.4	2762.0	2769.0	2777.8	2776.2	2775.6	2768.3	2755.1	2744.2	2734.8	2720.8	2719.6	2690.6	2647.0	2618.1	2593.7	2552.6
S : Metal frame and walls	2589.4	2566.4	2538.3	2520.1	2499.4	2483.1	2473.6	2476.0	2483.3	2492.4	2490.8	2489.6	2486.6	2477.0	2470.9	2466.2	2452.4	2455.1	2450.9	2439.3	2429.1	2425.8	2411.4

BUILDINGS – WESTERN DISTRICT

A : Fireproofed steel frame	3133.2	3129.2	3105.8	3064.0	3040.9	3027.4	3028.3	3029.6	3037.9	3048.7	3043.2	3043.3	3038.6	3033.4	3022.5	2997.4	2976.7	2968.9	2954.7	2930.2	2911.2	2894.7	2879.9
B : Reinforced concrete frame	3160.1	3142.3	3113.5	3088.6	3063.1	3049.2	3037.1	3035.5	3039.1	3040.7	3033.9	3027.1	3019.1	3008.5	3000.0	2973.6	2953.9	2946.5	2930.3	2878.6	2856.8	2839.5	
C : Masonry bearing walls	3209.4	3175.5	3134.4	3108.7	3083.6	3063.4	3047.6	3045.8	3055.5	3055.7	3050.7	3046.3	3039.7	3028.3	3018.0	2985.8	2970.2	2966.9	2943.6	2907.6	2881.7	2856.0	2833.3
D : Wood frame	3152.7	3118.5	3066.9	3049.3	3026.7	3008.2	2995.6	2999.2	3013.0	3016.2	3011.8	3010.0	3003.5	2990.3	2979.1	2938.8	2925.1	2925.6	2894.3	2849.2	2819.9	2788.0	2753.8
S : Metal frame and walls	2835.3	2815.3	2772.6	2753.5	2731.4	2713.4	2705.6	2707.7	2719.9	2725.2	2721.9	2717.5	2715.2	2706.5	2699.4	2681.9	2669.5	2666.1	2655.4	2636.7	2625.1	2615.4	2604.9

INDUSTRY

EQUIPMENT – NATIONAL AVERAGE

Average of all	1638.2	1629.0	1618.9	1604.6	1596.1	1590.0	1578.2	1573.0	1582.3	1589.8	1590.8	1596.0	1598.1	1593.7	1585.7	1569.0	1566.9	1563.7	1561.6	1556.6	1552.8	1551.6	1553.4
Airplane mfg.	1932.8	1920.8	1909.6	1885.5	1873.9	1869.8	1850.5	1844.8	1863.8	1876.8	1879.0	1890.4	1897.5	1893.2	1886.1	1868.5	1866.1	1862.3	1863.4	1860.5	1856.2	1859.1	1868.4
Apartment	1180.2	1172.1	1165.6	1153.5	1150.2	1143.9	1139.9	1137.8	1138.7	1141.2	1140.8	1138.0	1137.7	1133.0	1126.8	1117.4	1118.0	1117.2	1112.3	1105.9	1103.2	1098.1	1093.3
Bakery	1603.5	1593.7	1582.3	1567.7	1560.2	1553.2	1541.6	1532.3	1537.8	1549.1	1551.1	1557.1	1556.7	1552.5	1545.5	1527.3	1523.8	1520.2	1519.5	1514.4	1509.7	1507.6	1512.6
Bank	1208.0	1202.4	1195.4	1179.8	1174.6	1169.3	1161.8	1159.3	1164.8	1167.9	1167.9	1166.3	1168.5	1164.2	1156.5	1145.3	1144.0	1140.5	1138.3	1133.8	1133.5	1134.1	1133.0
Bottling	1669.2	1659.0	1649.0	1641.0	1632.7	1627.2	1613.2	1607.8	1619.0	1630.4	1631.3	1639.2	1643.1	1639.6	1630.8	1610.9	1608.6	1605.1	1605.2	1601.6	1599.3	1599.1	1603.4
Brewery & distillery	2049.5	2038.7	2026.9	2028.6	2020.4	2013.1	2000.4	1994.4	2002.4	2011.7	2011.9	2017.6	2018.4	2014.5	2003.7	1979.2	1976.6	1971.4	1970.2	1964.0	1961.4	1959.6	1959.3
Candy	2068.1	2056.3	2041.2	2025.6	2015.5	2006.7	1992.1	1979.2	1985.1	2000.0	2002.5	2010.1	2008.3	2003.8	1993.9	1968.5	1964.3	1960.3	1958.0	1951.8	1945.5	1942.5	1949.0
Cannery (fish)	2026.9	2016.0	2000.7	1980.3	1970.6	1962.7	1945.9	1933.8	1942.3	1956.7	1959.6	1968.7	1967.7	1962.9	1953.2	1928.7	1923.9	1920.5	1917.9	1912.0	1904.8	1903.3	1910.6
Cannery (fruit)	2013.4	2000.8	1985.3	1966.5	1956.8	1948.3	1933.4	1921.8	1927.9	1941.9	1944.2	1949.8	1948.5	1943.0	1933.9	1908.9	1904.3	1901.2	1898.0	1890.6	1882.3	1877.8	1882.5
Cement mfg.	1699.4	1691.8	1682.8	1673.3	1665.4	1659.2	1647.5	1642.7	1654.5	1657.2	1658.7	1663.4	1666.6	1660.9	1655.0	1642.2	1638.2	1633.5	1633.0	1627.5	1620.5	1622.3	1620.7
Chemical	1624.4	1617.5	1609.7	1611.5	1603.5	1599.9	1586.3	1581.9	1593.3	1601.2	1602.2	1611.7	1612.7	1609.9	1601.9	1583.6	1581.0	1576.6	1577.4	1572.8	1574.2	1576.8	1578.4
Church	1366.9	1359.5	1348.9	1331.2	1324.4	1319.4	1311.8	1308.9	1311.9	1314.4	1314.2	1312.7	1313.0	1307.1	1296.9	1283.0	1281.9	1278.0	1273.2	1264.7	1261.1	1256.7	1250.8
Clay products	1703.3	1696.1	1686.5	1672.1	1662.5	1655.2	1644.8	1640.2	1648.4	1651.5	1652.0	1656.9	1656.9	1652.8	1644.6	1631.1	1628.9	1624.3	1621.2	1615.2	1608.5	1607.8	1606.9
Contractor's equip.	1886.5	1876.9	1866.2	1855.1	1845.0	1839.6	1830.4	1826.9	1830.5	1832.9	1834.4	1836.3	1832.9	1826.6	1822.0	1801.9	1799.4	1798.3	1793.7	1786.8	1773.0	1767.9	1762.9
Creamery & dairy	1768.0	1756.9	1744.7	1737.4	1729.5	1722.6	1711.7	1703.2	1708.1	1719.9	1721.1	1726.8	1724.8	1721.0	1711.6	1690.1	1687.2	1684.3	1681.5	1677.4	1673.3	1669.7	1672.9
Dwelling	1134.9	1127.4	1121.9	1110.7	1107.3	1102.2	1098.7	1096.5	1097.0	1099.7	1099.0	1095.8	1095.6	1091.6	1085.4	1076.9	1077.9	1077.1	1072.3	1066.6	1064.7	1059.8	1055.7
Elec. equip. mfg.	1608.5	1594.6	1585.9	1560.2	1549.1	1545.2	1528.9	1525.7	1545.9	1562.8	1564.0	1576.3	1589.5	1586.2	1578.6	1566.1	1566.6	1563.2	1566.3	1567.8	1567.6	1570.2	1585.5
Elec. power equip.	1516.4	1499.7	1493.6	1468.5	1456.1	1452.4	1438.3	1435.7	1456.5	1478.0	1477.7	1491.3	1508.3	1505.0	1497.0	1487.0	1490.0	1485.3	1492.2	1496.9	1496.7	1499.2	1519.0
Flour, cereal & feed	1655.5	1645.7	1634.8	1623.0	1614.0	1609.3	1597.2	1589.8	1597.4	1607.8	1609.2	1614.9	1615.3	1612.0	1604.6	1585.7	1582.3	1579.5	1578.7	1575.2	1569.0	1568.0	1572.0
Garage	1762.1	1751.0	1742.3	1727.2	1717.5	1711.9	1697.9	1692.9	1706.2	1715.3	1717.1	1721.7	1727.0	1723.5	1718.4	1700.9	1698.5	1696.0	1694.3	1688.9	1686.2	1683.2	1686.8
Glass mfg.	1571.7	1561.6	1552.9	1545.5	1537.1	1531.0	1519.3	1514.5	1526.2	1534.5	1534.8	1541.5	1545.6	1542.7	1534.7	1519.9	1518.9	1514.2	1515.2	1511.2	1508.9	1508.9	1510.5
Hospital	1519.9	1511.0	1502.4	1485.6	1477.7	1472.2	1463.4	1457.6	1463.7	1471.1	1471.3	1474.3	1475.2	1471.9	1462.4	1447.0	1446.0	1443.5	1440.0	1435.8	1434.0	1431.5	1433.6
Hotel	1433.0	1425.7	1416.9	1403.5	1397.2	1391.6	1385.6	1380.1	1381.1	1385.4	1385.3	1384.3	1382.6	1378.6	1369.4	1354.8	1353.6	1351.0	1346.1	1339.6	1336.7	1332.2	1330.1
Laundry & cleaning	1414.0	1406.5	1397.5	1382.2	1375.8	1368.9	1358.9	1354.7	1365.4	1370.9	1371.3	1376.8	1379.8	1376.4	1369.6	1355.1	1352.7	1350.4	1347.8	1343.7	1340.8	1340.2	1341.4
Library	1542.7	1534.8	1523.5	1501.2	1492.2	1486.2	1472.2	1468.1	1480.1	1486.8	1487.3	1493.4	1499.5	1495.3	1484.3	1468.9	1467.7	1463.8	1460.1	1455.0	1453.8	1453.9	1455.0
Logging equip.	1666.7	1657.8	1647.6	1629.4	1620.2	1615.5	1601.7	1597.7	1610.6	1617.7	1620.5	1627.1	1629.8	1624.3	1620.1	1605.0	1600.6	1598.9	1596.5	1592.5	1584.7	1583.0	1584.8
Metalworking	1797.6	1791.0	1780.2	1758.1	1748.7	1744.4	1720.1	1713.6	1736.7	1745.9	1749.1	1760.2	1764.4	1761.7	1753.8	1736.9	1734.4	1730.9	1729.4	1726.1	1722.7	1727.5	1736.0
Mining & milling	1816.0	1805.9	1794.7	1780.3	1769.5	1765.5	1753.9	1747.5	1762.4	1759.5	1762.8	1759.8	1762.5	1752.7	1748.5	1734.3	1730.9	1729.0	1722.8	1715.5	1697.7	1700.1	1693.9
Motion picture	1787.1	1773.1	1760.8	1740.3	1729.5	1720.7	1708.0	1705.4	1716.9	1726.7	1727.4	1732.8	1739.9	1733.4	1724.9	1707.2	1707.4	1704.7	1702.1	1697.2	1691.1	1686.9	1690.4
Office equip.	1289.3	1284.3	1278.9	1265.7	1259.0	1255.0	1250.0	1248.1	1252.5	1254.5	1253.5	1249.0	1252.5	1250.0	1239.3	1228.4	1228.2	1224.2	1221.4	1218.8	1222.6	1224.0	1222.4
Packing (fruit)	1874.3	1862.0	1846.8	1828.4	1819.2	1809.2	1797.0	1790.5	1795.3	1801.4	1802.5	1803.7	1803.0	1796.5	1788.2	1765.1	1762.0	1759.7	1753.5	1743.1	1734.3	1726.3	1724.8
Packing (meat)	1771.1	1762.7	1750.2	1734.1	1726.7	1718.9	1707.7	1699.4	1703.6	1710.8	1712.5	1716.5	1713.2	1708.3	1700.2	1680.0	1675.5	1673.2	1668.4	1662.5	1656.3	1654.3	1656.2
Paint mfg.	1704.4	1695.3	1685.0	1673.4	1664.7	1658.9	1644.3	1638.9	1651.5	1659.4	1660.2	1668.2	1670.9	1667.5	1658.8	1640.6	1638.4	1635.1	1633.1	1628.3	1626.3	1627.4	1629.2
Paper mfg.	1610.7	1600.6	1588.5	1576.5	1568.3	1561.7	1547.6	1544.0	1555.0	1561.7	1563.3	1570.9	1572.5	1567.4	1560.0	1542.6	1539.9	1537.4	1534.2	1527.5	1524.7	1524.0	1522.4
Petroleum	1774.3	1766.3	1759.0	1759.2	1751.8	1749.0	1736.4	1732.4	1747.4	1755.0	1753.6	1763.2	1764.8	1761.6	1753.9	1735.0	1732.0	1726.3	1730.0	1724.8	1722.2	1722.0	1721.1
Printing	1397.5	1389.8	1382.6	1366.6	1360.9	1357.9	1346.1	1340.9	1348.8	1358.3	1359.4	1367.7	1369.9	1367.9	1361.2	1352.9	1352.6	1351.2	1349.6	1346.8	1343.5	1343.8	1347.3
Refrigeration	2016.5	2004.7	1992.3	1971.2	1961.8	1953.9	1938.3	1933.4	1944.5	1952.0	1952.9	1961.1	1962.1	1956.5	1947.4	1926.8	1923.7	1920.6	1916.2	1908.5	1906.3	1906.5	1908.9
Restaurant	1361.2	1354.9	1345.3	1331.7	1325.6	1320.6	1313.3	1307.4	1309.2	1314.0	1314.4	1315.5	1313.4	1309.9	1301.5	1286.3	1284.2	1281.9	1276.7	1271.1	1267.8	1264.3	1263.6
Rubber	1726.3	1719.0	1711.9	1698.1	1688.2	1682.2	1667.1	1661.0	1673.0	1679.2	1680.2	1688.6	1689.9	1686.2	1678.6	1662.8	1660.5	1657.0	1655.6	1648.6	1653.1	1655.9	1657.1
School	1530.9	1523.5	1513.2	1496.9	1489.3	1482.9	1474.6	1469.5	1474.0	1478.4	1478.7	1480.3	1480.7	1476.6	1465.8	1450.3	1448.9	1445.8	1440.9	1435.1	1433.5	1430.9	1429.2
Shipbuilding	1881.2	1873.8	1861.7	1853.8	1842.4	1839.3	1821.1	1815.2	1830.0	1839.6	1842.5	1854.6	1855.9	1851.8	1843.9	1821.6	1818.3	1814.3	1815.4	1812.5	1803.8	1808.1	1809.6
Steam power	1630.7	1622.6	1613.9	1605.4	1597.3	1590.0	1576.4	1571.9	1587.9	1597.0	1597.6	1609.1	1615.0	1611.8	1602.8	1587.0	1586.4	1581.1	1582.4	1579.4	1579.1	1581.9	1587.8
Store	1565.0	1556.8	1545.4	1524.7	1516.0	1509.6	1498.6	1494.8	1503.7	1508.7	1509.0	1511.7	1514.7	1509.6	1498.2	1481.9	1480.4	1476.7	1472.2	1466.0	1464.0	1462.2	1460.4
Textile	1604.4	1598.9	1590.5	1578.7	1572.1	1567.7	1559.3	1554.5	1569.0	1576.4	1578.4	1588.6	1590.8	1587.0	1582.1	1565.4	1560.8	1558.2	1558.3	1553.7	1547.8	1548.8	1551.9
Theater	1328.0	1321.7	1313.3	1295.9	1287.6	1282.6	1273.2	1270.1	1278.9	1283.7	1283.3	1287.0	1291.6	1288.3	1277.5	1265.0	1264.7	1260.6	1257.8	1253.7	1254.3	1253.8	1254.5
Warehousing	1312.9	1303.4	1295.8	1281.2	1273.7	1265.3	1257.2	1254.7	1260.8	1265.4	1266.2	1266.6	1269.8	1263.3	1259.5	1246.8	1240.7	1239.					

LOCAL MULTIPLIERS

Apply to costs brought up-to-date from preceding pages. Do not apply to Section 98 or any other indexes.

UNITED STATES

CLASS	A	B	C	D	S	CLASS	A	B	C	D	S	CLASS	A	B	C	D	S
ALABAMA	0.88	0.89	0.88	0.87	0.88	ARKANSAS	0.88	0.85	0.85	0.85	0.87	CALIFORNIA (Continued)					
Anniston	0.88	0.88	0.87	0.84	0.87	Blytheville	0.79	0.80	0.78	0.79	0.79	Marysville	1.15	1.15	1.16	1.16	1.14
Auburn	0.83	0.85	0.83	0.82	0.83	Fayetteville	0.96	0.91	0.93	0.94	0.95	Mendocino County	1.14	1.15	1.14	1.15	1.15
Bessemer	0.91	0.92	0.91	0.90	0.90	Fort Smith	0.89	0.85	0.87	0.86	0.88	Merced	1.14	1.14	1.14	1.14	1.13
Birmingham	0.91	0.92	0.91	0.92	0.93	Hot Springs	0.90	0.86	0.87	0.86	0.89	Modesto	1.25	1.21	1.25	1.24	1.23
Dothan	0.92	0.93	0.92	0.92	0.93	Jonesboro	0.79	0.79	0.77	0.78	0.79	Modoc County	1.19	1.16	1.16	1.17	1.17
Florence	0.87	0.88	0.85	0.83	0.85	Little Rock	0.90	0.87	0.89	0.87	0.89	Mono County	1.20	1.20	1.22	1.22	1.21
Gadsden	0.88	0.89	0.87	0.85	0.89	Texarkana	0.89	0.84	0.84	0.83	0.87	Monterey	1.31	1.31	1.28	1.26	1.30
Huntsville	0.94	0.91	0.92	0.92	0.93	West Memphis	0.89	0.90	0.88	0.88	0.88	Napa County	1.29	1.29	1.28	1.25	1.27
Mobile	0.90	0.89	0.91	0.91	0.91							Nevada County	1.18	1.17	1.19	1.18	1.18
Montgomery	0.90	0.90	0.90	0.90	0.92	CALIFORNIA	1.21	1.20	1.21	1.21	1.21	Newport Beach	1.26	1.25	1.23	1.24	1.25
Opelika	0.83	0.85	0.83	0.82	0.83	Alameda County	1.39	1.40	1.42	1.40	1.37	Orange Co. (x/beaches)	1.24	1.23	1.21	1.22	1.25
Phenix City	0.84	0.85	0.84	0.82	0.84	Alpine County	1.20	1.20	1.19	1.20	1.20	Oxnard	1.21	1.18	1.20	1.21	1.22
Sheffield	0.87	0.88	0.85	0.83	0.85	Amador County	1.21	1.19	1.19	1.20	1.20	Palm Springs	1.22	1.21	1.17	1.22	1.23
Tuscaloosa	0.89	0.90	0.87	0.84	0.88	Antelope Valley	1.16	1.16	1.16	1.16	1.17	Paso Robles	1.18	1.18	1.15	1.17	1.17
ALASKA	1.36	1.36	1.37	1.35	1.37	Atascadero	1.17	1.16	1.16	1.17	1.18	Placer County	1.19	1.18	1.19	1.19	1.20
Anchorage	1.29	1.29	1.29	1.29	1.32	Bakersfield	1.17	1.16	1.18	1.18	1.18	Plumas County	1.17	1.16	1.17	1.16	1.16
Fairbanks	1.28	1.28	1.30	1.30	1.30	Barstow	1.17	1.15	1.16	1.17	1.16	Redding	1.30	1.27	1.27	1.27	1.27
Juneau	1.37	1.38	1.43	1.36	1.36	Big Bear	1.20	1.21	1.20	1.22	1.20	Riverside	1.17	1.17	1.17	1.20	1.18
Kenai Peninsula	1.28	1.28	1.28	1.29	1.30	Bishop	1.26	1.25	1.28	1.28	1.26	Sacramento	1.23	1.24	1.26	1.24	1.24
Ketchikan	1.37	1.38	1.38	1.34	1.36	Blythe	1.10	1.10	1.13	1.11	1.09	Salinas	1.24	1.22	1.21	1.19	1.23
Kodiak	1.44	1.45	1.42	1.40	1.45	Butte County	1.16	1.15	1.17	1.17	1.16	San Benito County	1.28	1.27	1.27	1.25	1.27
Mat-Su Valley	1.24	1.24	1.25	1.23	1.26	Calaveras County	1.13	1.13	1.15	1.16	1.13	San Bernardino	1.15	1.15	1.17	1.16	1.15
Sitka	1.41	1.39	1.40	1.38	1.41	Coalinga	1.19	1.18	1.20	1.21	1.21	San Clemente	1.26	1.25	1.23	1.25	1.26
ARIZONA	0.98	0.94	0.96	0.95	0.97	Colusa County	1.16	1.17	1.18	1.18	1.17	San Diego	1.19	1.17	1.17	1.15	1.18
Apache County	0.89	0.86	0.87	0.87	0.89	Contra Costa County	1.38	1.39	1.40	1.39	1.38	San Francisco	1.45	1.47	1.48	1.47	1.42
Bullhead City	0.96	0.93	0.95	0.94	0.95	Del Norte County	1.24	1.24	1.26	1.25	1.24	San Jose	1.36	1.37	1.39	1.39	1.35
Casa Grande	0.93	0.89	0.93	0.92	0.92	El Dorado County	1.25	1.24	1.23	1.23	1.25	San Luis Obispo	1.18	1.16	1.17	1.19	1.19
Cochise County	0.96	0.93	0.92	0.92	0.97	Eureka	1.23	1.24	1.26	1.25	1.25	San Mateo County	1.38	1.40	1.39	1.38	1.36
Coconino County	0.99	0.94	0.95	0.91	0.93	Fresno	1.24	1.24	1.26	1.27	1.25	Santa Barbara	1.23	1.22	1.23	1.24	1.23
Douglas	0.97	0.92	0.93	0.92	0.97	Gilroy	1.15	1.16	1.17	1.16	1.16	Santa Clara County	1.35	1.35	1.35	1.32	1.32
Flagstaff	1.03	0.99	1.01	0.98	1.02	Glenn County	1.21	1.22	1.23	1.23	1.21	Santa Cruz County	1.27	1.27	1.28	1.25	1.26
Gila County	0.91	0.87	0.87	0.87	0.88	Goleta	1.19	1.19	1.18	1.19	1.20	Santa Maria	1.27	1.24	1.24	1.24	1.27
Graham County	0.91	0.90	0.91	0.90	0.90	Hanford	1.14	1.14	1.14	1.15	1.13	Santa Rosa	1.28	1.28	1.28	1.25	1.29
Greenlee County	0.92	0.90	0.89	0.88	0.91	Hesperia	1.13	1.13	1.12	1.13	1.12	Sierra County	1.17	1.15	1.18	1.16	1.15
Kingman	0.97	0.94	0.96	0.95	0.97	Huntington Beach	1.26	1.24	1.23	1.24	1.25	Siskiyou County	1.27	1.26	1.26	1.25	1.25
La Paz County	0.94	0.91	0.94	0.94	0.93	Imperial County	1.13	1.13	1.15	1.14	1.13	Solano County	1.30	1.30	1.30	1.28	1.32
Lake Havasu	0.96	0.93	0.97	0.96	0.96	Indio	1.16	1.18	1.16	1.18	1.17	Stockton	1.21	1.21	1.20	1.21	1.21
Maricopa County	0.96	0.93	0.92	0.92	0.94	Laguna Beach	1.27	1.25	1.21	1.25	1.25	Susanville	1.18	1.15	1.16	1.16	1.17
Mohave County	0.96	0.93	0.96	0.95	0.96	Lake Arrowhead	1.21	1.22	1.20	1.18	1.22	Tehama County	1.29	1.27	1.27	1.27	1.27
Navajo County	0.92	0.90	0.93	0.88	0.88	Lake County	1.22	1.23	1.24	1.25	1.23	Trinity County	1.27	1.26	1.27	1.26	1.26
Nogales	0.97	0.94	0.94	0.93	0.97	Lake Tahoe	1.23	1.24	1.25	1.22	1.24	Tulare County	1.15	1.15	1.15	1.17	1.16
Phoenix	0.97	0.93	0.94	0.93	0.96	Lompoc	1.20	1.18	1.18	1.20	1.20	Tuolumne County	1.14	1.14	1.15	1.16	1.13
Pima County	0.96	0.94	0.93	0.90	0.94	Los Angeles	1.21	1.20	1.20	1.21	1.23	Ventura County	1.23	1.21	1.23	1.24	1.24
Pinal County	0.91	0.88	0.92	0.92	0.90	Madera	1.13	1.13	1.13	1.14	1.12	Victorville	1.15	1.17	1.16	1.18	1.17
Prescott	0.97	0.95	0.99	0.98	0.95	Mammoth Lakes	1.23	1.23	1.26	1.27	1.23	Watsonville	1.25	1.22	1.22	1.21	1.25
Santa Cruz County	0.94	0.91	0.91	0.91	0.93	Marin County	1.37	1.38	1.40	1.39	1.37	Yolo County	1.17	1.16	1.18	1.18	1.18
Sedona	1.04	1.00	1.04	1.01	1.02	Mariposa County	1.16	1.17	1.17	1.18	1.17	Yuba City	1.16	1.15	1.17	1.17	1.17
Tucson	0.97	0.94	0.94	0.92	0.98												
Yavapai County	0.93	0.92	0.93	0.93	0.89												
Yuma	0.99	0.96	0.95	0.96	1.00												
Yuma County	0.96	0.92	0.92	0.91	0.96												