

OREGON FARMERS MUTUAL TELEPHONE COMPANY
DEPRECIATION RATES
Case No. IM-2004-0461

ACCOUNT	ACCOUNT NUMBER	DEPRECIATION RATES	AVERAGE SERVICE LIFE (YEARS)
MOTOR VEHICLES	2112	11.63%	8.6
GARAGE WORK EQUIPMENT	2115	7.69%	13.0
OTHER WORK EQUIPMENT	2116	7.14%	14.0
BUILDINGS	2121	2.86%	35.0
FURNITURE	2122	7.14%	14.0
OFFICE EQUIPMENT-OFFICE SUPPORT	2123.1	10.00%	10.0
OFFICE EQUIPMENT-COMPANY COMMUNICATIONS	2123.2	11.90%	8.4
GENERAL PURPOSE COMPUTERS	2124	15.63%	6.4
ANALOG ELECTRONIC SWITCHING	2211.0	6.67%	15.0
DIGITAL SWITCHING	2212	6.67%	15.0
SATELLITE AND EARTH STATION FACILITIES	2231.1	8.85%	11.3
OTHER RADIO FACILITIES	2231.2	8.85%	11.3
CIRCUIT EQUIPMENT-DIGITAL	2232.1	10.00%	10.0
CIRCUIT EQUIPMENT-ANALOG	2232.2	10.00%	10.0
PUBLIC TELEPHONE TERMINAL EQUIPMENT	2351	9.71%	10.3
OTHER TERMINAL EQUIPMENT	2362	11.49%	8.7
POLES	2411	4.76%	21.0
AERIAL CABLE-NONMETALLIC	2421.1	4.76%	21.0
AERIAL CABLE-METALLIC	2421.2	4.76%	21.0
UNDERGROUND CABLE-NONMETALLIC	2422.1	3.57%	28.0
UNDERGROUND CABLE-METALLIC	2422.2	3.85%	26.0
BURIED CABLE-NONMETALLIC	2423.1	3.57%	28.0
BURIED CABLE-METALLIC	2423.2	4.17%	24.0
SUBMARINE CABLE-NONMETALLIC	2424.1	4.76%	21.0
SUBMARINE CABLE-METALLIC	2424.2	4.76%	21.0
CONDUIT SYSTEMS	2441	2.00%	50.0