

Depreciation Guidelines for Hunter Recruitment, Development, Training and Education Grants

Depreciation Numbers are based on the *Claims Pages Depreciation Guide*
([http://www.claimspages.com/documents/i777/depreciation-guide-\(personal-property\)/](http://www.claimspages.com/documents/i777/depreciation-guide-(personal-property)/))

Items	Annual Depreciation %	Useful Years
Archery Equipment	6.7	15.0
Barbeque Grills and Sets	12.5	8.0
Batteries	33.3	3.0
Binoculars and Spotting Scope	5.0	20.0
Books (Reference)	4.0	25.0
Boots (Knee or Hip) and Waders	20.0	5.0
Calculator	10.0	10.0
Cameras: > \$50	5.0	20.0
Cameras: < \$50	10.0	10.0
Caps (Reusable – not Participation Gift)	20.0	5.0
Card Table – Heavy, Chrome, Plastic	10.0	10.0
Chair – Heavy, Chrome, Plastic	10.0	10.0
Coffee Maker	10.0	10.0
Computers (Personal)	25.0	4.0
Firearms	5.0	20.0
Ground Blind (Portable)	10.0	10.0
Hearing Protection (Earmuff Style)	33.3	3.0
Hunting Clothes	50.0	2.0
Hunting Gear (Knives, Compass, Headlamp/Flashlight, Day/Backpack, etc.)	6.7	15.0
Table (6', 8' – Banquet Size)	5.0	20.0
Telephones – Cell Lines	20.0	5.0
Tree Stand	10.0	10.0
Tools (Manual or Power)	5.0	20.0
Umbrella (Patio Size)	20.0	5.0
Utensils (Miscellaneous)	20.0	5.0
Utensils (Silverware – Stainless Steel)	5.0	20.0
Video Tape Recorder	20.0	5.0
Wastebasket (Metal)	10.0	10.0
Wastebasket (Plastic)	20.0	5.0
Writing Implements (Pens, Pencils, Write-Off Boards, etc.)	10.0	10.0