APPENDIX A

USEFUL LIFE TABLE

CAPITAL ASSETS' USEFUL LIFE

Asset Type	Examples	Useful Life (In Years)
Machinery and Equipment		
Furniture, Office Equipment	desks, tables, chairs, files, safes	8-15
Copier and Fax Machine	copier, fax machine	3-5
Computer Hardware	monitors, CPU, printer, scanners, laptops	3-7
Telephone Equipment	central office switching and related equipment	5-10
Heavy Construction Equipment	backhoes, trucks, dozers, front end loaders, forklift	6-10
Engineering, Scientific Equipment	lab equipment	10-15
Police Special Equipment	weapons, radar detectors, scanners, detectors, breathalyzers, polygraph equipment	5-10
Medical Equipment	x-rays, monitors, lab equipment, beds	5-10
Traffic Control Equipment	stoplights	10-15
Air Transport	airplanes, helicopters	20-25
Radio, Communications Equipment	mobile, portable radios, TV, projector, video conference system, communication system	10-15
Library Books/ Collections	collections	5-7
Outdoor Equipment	playground equipment, scoreboards, bleachers	15-20
Custodial Equipment	floor scrubbers, vacuums, other	5-10

CAPITAL ASSETS' USEFUL LIFE

Asset Type	Examples	Useful Life
Machinery and Equipment, continued		
Grounds Equipment	mowers, tractors, and attachments	10-15
Farm and Agriculture Equipment	tractors, farm machinery, hydraulic sprayer, portable octane analyzer, hay analyzer	5-10
Security System	security system, door lock system	5-10
Kitchen Equipment	dishwasher, oven, freezer, refrigerator, washer	5-15
Livestock	cattle, horses	7-10
Motor Vehicles:		
Cars and Light Trucks		3-5
Buses and Vans		9-12
Buildings		
Buildings	office buildings (building expansions)	45-60
	storage barns, warehouses, temporary buildings	20-35
	portable buildings, trailers, shelters, gazebos	10-20
Building Improvements	major renovation	10-60
	HVAC systems (air conditioning, heating, ventilation system), roofing, carpet replacement, electrical/plumbing	20-30

CAPITAL ASSETS' USEFUL LIFE

Asset Type	Examples	Useful Life
Works of Art and Historical Treasures		
Artwork/ Historical Treasures	artifacts, sculptures, historical treasures, paintings, memorabilia	20-25
Land Improvements		
Land Improvements - structure	parking lots, sidewalks bus ramps, fencing,	20-25
Land Improvements - ground work	golf course, ball field, park landscaping	20-25
Landfill Disposal Systems		20-25
Land		
Land		not depreciable
Infrastructure		
Drainage Systems		20-25
Dams	concrete, steel, sheetpile, earth embankment	25-50
Roads	paved, asphalt, non-paved	20-40
Intangibles		
Easements		40
Software, Licenses		3-5
Software – Enterprise wide		5-10
Copyright, Patent		20-40