

Attachment IV Useful Life of Assets

Personal Property Useful Lives

Class	Useful Life (months)	Personal Property - Class Code Description	Controlled
855	84	Other Livestock/Animals	
854	84	Swine	
853	84	Sheep	
852	84	Cows	
851	84	Horses	
802	N/A	Works of Art, Historical Treasures (Not Depreciable)	
801	120	Works of Art, Historical Treasures (Depreciable)	
752	N/A	Books of Art & Historical Treasures - Books & Reference Materials	
751	180	Books, Book Collection & Reference Materials	
750	120	Other Aircraft	
734	120	Aircraft (helicopters)	
733	120	Airplane (multiple engine, propeller)	
732	120	Airplane (single engine, propeller)	
731	120	Aircraft (jet)	
730	120	Boats (other, canoe, rowboat)	
725	60	Marine Equipment	
724	480	Ferries	
723	120	Boats (accessories, motors)	
722	60	Boats (shorter than 20 ft)	
721	60	Boats (20 ft and longer)	
720	84	Other Equipment: Forklift, Grader, Other	
719	120	Buses (29 passengers and over)	
718	96	Buses (16 - 28 passengers)	
716	84	Mini Vans	
715	60	Medium Trucks (15,000 - 26,000 lbs GVWR)	
714	60	Light/Medium Trucks (8,601 - 14,999 lbs. GVWR)	
713	120	Towed Roadway Equipment	
712	120	Trailers	
711	120	Self-Propelled Roadway Equipment	
710	96	Mounted Equipment with Truck Chassis	
709	84	Light Trucks (under 8,600 lbs GVWR)	
708	84	Vans, Cargo & Passenger	
707	84	Sports Utility Vehicles	
706	120	Vehicle Inventory Components/Life 10 Yrs	

705	60	Vehicle Inventory Components/Life 5 Yrs	
704	60	Motorcycles	
703	96	Buses (up to 15 passengers)	
702	120	Trucks (26,001 lbs and over GVWR)	
701	60	Passenger Cars	
700	36	Phone Equipment (other than systems)	
678	36	Automatic Call Distributors	
675	36	PBX, KSU, Voice Mail, Phone System	
559	60	DNA Sequencer & Accessories	
558	60	Robotics	
557	84	Patient Care Miscellaneous	
556	120	Miscellaneous Surgical Instruments	
555	120	Wheelchairs	
554	132	Dental Equipment	
553	120	Table (exam)	
552	96	Clinical Diagnostic Instruments	
551	180	Dialysis Equipment	
550	180	EKG/ECG/EEG Apparatus	
549	144	Defibrillator	
548	180	Breathing Apparatus, Respirator	
547	144	Patient Monitoring Systems	
546	84	Misc Lab & Scientific Equipment	
545	132	X-Ray Equipment	
544	156	Water Purification	
543	120	Tanks, Containers, Chambers (all types)	
542	180	Tables, Dissecting, Operating, Balancing	
541	144	Stimulator	
540	144	Stereotaxic Instrument & Accessories	
539	168	Spectrophotometer	
538	120	Spectrometer	
537	120	Spectrofluorometer	
536	144	Ultrasound Equipment	
535	180	Scintillation Systems	
534	108	Scan Systems	
533	168	Rotors and Heads	
532	144	Refrigerators (lab)	
531	180	Recording Systems	
530	120	Pumps	
529	96	Ovens and Ranges (lab)	
528	180	Oscilloscope	
527	120	Optical Equipment	

526	168	Micro Tomes, Diamond Knives, Sharpeners	
525	180	Microscopes & Accessories	
524	144	Meters, Gauges, Indicators	
523	144	Micromanipulator	
522	72	Isolator	
521	168	Incubators & Accessories	
520	120	Ice Machines (lab)	
519	168	Hood (all types)	
518	144	Homogenizer	
517	108	Freezer (lab)	
516	180	Freeze Dryers & Accessories	
515	168	Fraction Collector	
514	144	Evaporators	
513	120	Electrophoresis Apparatus	
512	156	Electronic Module	
511	120	Densitometer	
510	132	Counter Laboratory Assembly	
509	132	Cryostat	
508	144	Chromatograph	
507	132	Centrifuge	
506	168	Animal Cages & Accessories	
505	132	Baths, Water and Shakers	
504	168	Balance	
503	120	Autoclaves and Sterilizers	
502	108	Analyzer (all types)	
501	132	Amplifiers (all types)	
311	72	Enterprise Software	
310	60	Customized Software (such as ISAS)	
308	60	Internally Developed Software	
307	60	Purchased Software	
294	48	Portable Apple CPU	Y
288	84	Portable Printer	
284	48	Portable CPU (not Apple)	Y
260	120	Computer Equipment Racks, Shelving, Chassis	
259	60	Lan/Wan Switching - Hubs, Switches & Routers	
258	60	Other Communications Hardware	
257	60	Data Communications Diagnostic Systems	
256	60	VSAT S	
255	60	Protocol Converters	
254	60	Communication Controllers	
252	60	Multiplexor, HUB, MAU	

251	60	Digital and Channel Service Units	
250	60	Modem, External	
246	36	Uninterruptible Power Supply	
245	96	Power Supply, Battery, Generator	
242	72	Barcode Scanner	
241	36	Image Scanner	
240	84	Security System - Card Reader, Camera and Monitor (not built-in)	
219	72	Palm Pilots, Other Hand-Helds	
218	72	Data Projectors	Y
215	36	Docking Station	
214	48	CPU Desktop - Apple	Y
213	60	Other Computer Hardware	
210	72	Controllers: Tape, Disk, Terminal	
209	72	Terminal, Monitor	
208	84	Printer (not portable)	Y
205	60	Peripheral Devices Microcomputer: Disk, Tape, Optical	
204	48	Desktop CPU (not Apple)	Y
203	72	Minicomputers, Servers	
202	96	Mainframe Computer & Peripherals	
201	60	Supercomputer	
200	120	Other Furniture & Equipment	
198	108	Portable Building	
197	84	Building Maintenance & Safety Equipment	
196	84	Laundry Equipment	
195	84	Kitchen Appliances & Equipment	
190	84	Printing Machines & Bookbinding Equipment	
189	84	Cosmetology	
182	84	Weather Equipment	
180	84	Miscellaneous Machines	
179	84	Office Machines	
175	84	Agricultural Equipment	
170	84	Tools	
169	180	Woodworking Machines	
168	180	Textile Machinery	
167	180	Shears	
166	180	Sharpeners, Stationary	
165	180	Shapers, Joiners, Planers, Stationary	
164	180	Scales	
163	180	Saws, Stationary	
162	180	Pallet Trucks, Lifts, Jacks, Hydraulic	
161	180	Milling Machines	

160	180	Metal Working Machines, Stationary, Other	
159	180	Lathes, Stationary	
158	180	Grinders, Stationary	
157	180	Gin Machinery	
156	180	Drills, Stationary	
155	180	Conveyer Systems	
150	84	Instructional Equipment	
145	108	Mailroom Equipment: Folder, Inserter, Labeler, Band Tier	
144	144	Warehouse Equipment: Forklift	
142	84	Other Assets	
141	60	Other Assets	
140	36	Other Assets	
136	60	GPS Equipment	
135	60	Video Conferencing Equipment	
134	120	Recreational Equipment: Bicycle, Pool Table	
133	60	Musical Instruments	
132	84	Other Sound Systems/Equipment	
131	84	Video Recorder/Laserdisk Player (TV, VCR, Camcorder)	Y
130	84	Cameras	Y
129	84	Stereo Systems	Y
121	84	Fax Machines, Telecopier	
120	84	Photocopying Equipment	
119	84	Vehicle Maintenance Equipment	
110	120	Other Office Furniture	
109	84	Typewriters, Word Processors	
108	84	Calculators	
107	120	Rifles	Y
106	120	Hand Guns	Y
105	120	Cases, Cabinets & Credenzas	
104	144	Personal Furniture: Bed, Dresser, Rocker	
103	120	Chairs	
102	120	Tables	
101	120	Desks	

Controlled Property Useful Lives

Class	Useful Life (months)	Controlled Property - Class Code Description
106	120	Hand Guns
107	120	Rifles
129	84	Stereo Systems
130	84	Cameras
131	84	Video Recorder/Laserdisk Player (TV, VCR, Camcorder)

204	48	Desktop CPU - not Apple
208	84	Printer (not portable)
214	48	CPU Desktop - Apple
218	72	Data Projectors
284	48	Portable CPU - not Apple
294	48	Portable Apple CPU/Laptops

Real Property Useful Lives

Class	Useful Life (months)	Real Property - Class Code Description
1	N/A	Land and Land Improvements
2	N/A	Land: Right of Way
3	276	Facilities and Other Improvements
4	300	Fencing and Gates
5	120	Landscaping
6	240	Parking Lots/Driveways/Parking Barriers
7	180	Outside Sprinkler Systems
8	144	Recreation Areas & Athletic Fields (including bleachers)
9	240	Golf Course
10	132	Paths and Trails
11	180	Septic Systems
12	540	Stadiums
13	264	Swimming Pools, Tennis Courts
14	240	Fountains
15	720	Plazas, Pavilions
16	240	Retaining Walls
30	264	Non-Componentized Building and Building Improvements
31	360	Building Exterior: Building Shell
32	180	Miscellaneous Construction Features
43	240	Building Interior: Elevator
44	180	Building Interior: Floor Covering
45	240	Building Interior: Fixed Equipment/Furniture
46	240	Building Interior: Sprinkler System
47	240	Building Interior: Electrical and Lighting System
48	120	Building Interior: Roof
49	180	Building Interior: Interior Finish
50	240	Building Interior: Plumbing System
51	180	Building Interior: Heating/Ventilation, or Cooling System
52	120	Building Interior: Security
53	120	Building Interior: Network Cabling/Telephone
54	120	Building Interior: Fire Protection System

55	312	Infrastructure & Infrastructure Improvements
56	Modified	Highway System & Rest Areas
57	240	Road/ Street (curbs, gutters)
58	420	Bridge - Concrete Girder (pan)
59	240	Bridge - Concrete Slab
60	420	Bridge - Culvert
61	360	Bridge - Prestressed Girder (box)
62	300	Bridge - Prestressed Girder
63	300	Bridge - Steel Girder
64	540	Bridge - Steel Truss Category One
65	540	Bridge - Steel Truss Category Two
66	300	Bridge - Timber Stringer
67	240	Sewer (Sanitary, Storm)
68	120	Railroad
69	240	Canal
70	240	Waterway
71	240	Drainage facility
72	240	Wharf or dock
73	240	Radio or Television Tower
74	600	Dam
75	240	Electric (lines & distribution)
76	300	Gas (main & lines)
77	300	Water lines
78	240	Fiber Optic (information technology)
79	120	Telephone Distribution Systems
80	540	Tunnels (utility)
81	540	Tunnels (other)
82	180	Lighting System (traffic, outdoor, street, etc.)
83	120	Signage
84	192	Airport Runway/Strip/Taxi Area/Apron
85	540	Trestles
86	420	Sea Walls/Bulkheads/Piers/Boardwalks
87	300	Fire Hydrants
88	420	Agricultural Irrigation Systems
89	192	Sidewalks
90	N/A	Construction in Progress
91	60	Leasehold Improvements