

SECTION II--CHART OF ACCOUNTS

Capital Asset:	Years:	Capital Asset:	Years:
Bicycles	10	Cabinets, printers, type	10
Billing machines	10	Cabinets, supply	10
Binders, agricultural	10	Calculator	10
Biological models	10	Calorimeters, continuous flow	10
Blackboards, portable	15	Calorimeters, electric	10
Bleachers, portable	20	Cameras	5
Blood analysis apparatus	10	Camcorders	5
Blood plasma cabinets	10	Canners	10
Blood pressure apparatus	10	Canoes	10
Blue print machines	10	Card racks	10
Boards, bulletin, portable	10	Card tables	10
Boat or canoes	10	Carpets	10
Bodies, bus	10	Cassette Recorder	10
Bodies, truck	10	Cases, display	10
Book trucks	10	Cases, file	10
Bookbinding machinery	10	Cases, laboratory	10
Bookcases, sectional	10	Cases, supply	10
Bookkeeping machines	10	Cash registers	10
Books, hardcover library	10	Centering machines	10
Boring machines, precision table or vertical	10	Centrifuges	10
Boyles law apparatus	10	Chain hoists	10
Brake lining machines	10	Chairs	10
Brakes and folders, hand or power	10	Chairs, folding	10
Bread slices, mechanical	12	Chalk board, portable	10
Bread Toasters, electric	12	Chargers, battery	10
Bridges, whetstone and similar	15	Chart stands	10
Broilers, electric	12	Chassis, bus	10
Brooms, power driven	10	Chassis, truck	10
Buffers, electric	10	Check handling machines	10
Bulletin boards, portable	10	Check writers	10
Bus wagons	10	Chisels, in sets	10
Buses	10	Choppers, food, power	10
C		Cleaners, steam vapor	10
CD Player	10	Cleaners, vacuum	10
Cabinets, apparatus	10	chinometers, photoelectric	10
Cabinets, beverage cooling, ice or electric	10	Clippers, hair, electric	10
Cabinets, filing	10	Clocks, wall	10
Cabinets, frozen food storage	10	Cloth cutting machines	10
Cabinets, ice cream, ice or electric	10	Clothes dryers	10
Cabinets, laboratory	10	Clutch rebuilding apparatus	10
Cabinets, lantern slide	10	Coffee grinders	12
Cabinets, print, drafting	10	Coffee percolators, electric	12
Cabinets, printers, galley	10	Coffee urns	12
		Coin, currency and check handling machines	10
		Collapsible tables	10
		Colorimeters	10
		Compasses, magnetic	10
		Computers, printers, screen, and accessories	5

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Capital Asset:	Years:	Capital Asset:	Years:
Computer scanner	5	electric or ice	
Compressors, Air	10	Drums, bass, kettle, snare	15
Computer Desk	10	Dryers, clothes	15
Connecting rod aligners	10	Dryers, hair	10
Connecting rod boring machines	10	Drying units, infra-red	10
Connecting rod rebarbiting jogs	10	Duplicating machines	10
Conveyors	10	Dry erase board	10
Cookers, pressure	12	E	
Cooking stoves	12	Electronic volt-ohmmeters	10
Corkboard	10	Embossers	10
Coolers, water	10	End tables	10
Copy Machines	5	Engine flushing machines	10
Costumers	10	Engines, for use in classrooms	10
Cots	10	Enlargers	10
Couches	10	Envelopes sealers	10
Counter freezers	12	Erasers, electric Exhibit cases	10
Cubicles	10	Exposure meters, camera	10
Cupboards	15	Extensometers	10
Cylinder boring machines	10	Extinguishers, fire	10
Cylinders, gas	10	Extractors	10
D		Easels	10
Dating machines	10	Egg beaters, electric	12
Deep fat fryers	12	Electric clippers, sheep, horse	10
Deep Freezers	12	Electric dishwashers	12
Desks	10	Electric floor scrubbers	10
Dictating machines	10	Electric hot plates	12
Dictionaries, large unabridged	10	Electric irons	10
Dictionary stands	10	Electric mixers	12
Dies, in sets	10	Electric sanding machines	10
Diesel engines for use in classrooms	10	Electric toasters	12
Discs, optical	10	Electric tube testers	10
Dish trucks	10	Electric Vacuum cleaners	10
Dishwashing machines	12	Electric waxing machines	10
DVD's	5	Electric Welding apparatus	10
Display cases	10	Electrolysis apparatus	10
Distilling apparatus	10	Electronic frequency meters	10
Ditto machines	10	Electronic deviation meters	10
Drafting Machines	10	Electronic power supply and voltage	10
Drawing tables	10	Electronic recording devices	10
Drift meters	10	F	
Drill presses, bench, floor or radial	10	Falling weight rammers	10
Drills, power	10	Fans, electric, portable	10
Drinking water coolers,	10	Fax machines	10

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Capital Asset:	Years:	Capital Asset:	Years:
Figures, geometrical, models in sets	10	Hand tools, in sets	10
Filing cabinets	10	Hand tools, power driven	10
Filing machines	10	Hand trucks	10
Fire extinguishers	10	Harnesses	10
Fireplace fixtures	10	Heaters, portable	10
Flat irons, electric	10	Hoists, Electric or pneumatic	10
Floor scrubbers, electric	10	Holders, dictionary	10
Folding chairs	10	Horses, gym equipment	10
Folding tables	10	Hot plates	12
Forges	10	Hurdles	10
Forms, dress	10	Hydraulic jacks, garage type	10
Forms, geometrical model	12	I	
Foundry machinery	12		
Frames, blueprint	10	Ice cream freezers	12
Freezers	12	Instruments, band and musical	15
Freezers, ice cream	12	Instruments, musical	15
Frequency meters	10	Instruments, recording, electrical	15
Furnaces, heat treating	15	Irons, electric	10
Furnaces, laboratory	10	J	
Furnaces, remelting	10		
Furniture	10	Jacks, garage type, hydraulic	10
G		Jointers	10
		Juice extractors, electric	10
Galvanometers	10	K	
Galvanoscopes	10		
Gas compressors	10	Key racks	10
Gas cylinders	10	Kilns	10
Gas meters, laboratory	10	Kitchen Tables	15
Gas plates	10	L	
Gas stoves	10		
Gasoline dispensing pumps	10	Laboratory balance, beam	10
Gear cutting machines	10	Laboratory furniture	10
Gelatin duplicators	10	Laboratory models	10
Generators	10	Laminator	10
Globes	10	Lamps, electric floor	10
Grass shears, power operated	10	Laser Disk Player	10
Grinders, power operated	10	Lantern slide cabinets	10
Guns, starting	10	Lathes, brake drum	10
H		Lathes, engine	10
		Lathes, turret, or automatic screw machines	10
Hair clippers, electric	10	Lathes, wood turning	10
Hair dryers	10	Lawn mowers	10
Hall trees	10	Lawn rollers	10
Hammers, autobody, pneumatic, etc.	10		
Hammers, electric, hand	10		

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Capital Asset:	Years:	Capital Asset:	Years:
Lead, slug and rule casting machines	10	Medicine cases	10
Lecterns	10	Metal working machinery	10
Letter presses	10	Microfilm readers and viewers	10
Library books	10	Micro-projectors	10
Library furniture	10	Microscopes	10
Library trucks	10	Microwave Oven	12
Lifts, vehicle and handicap	10	Milling machines	10
Lighting Units, blueprinting	10	Millivoltmeters	10
Line markers, large push type	10	Mimeograph machines	10
Linotypes	10	Mirrors, large wall	10
Lockers, not built-in	10	Miter boxes	10
		Mixers, electric	10
		Models, shop and laboratory	10
M		Mop trucks	10
Machine tools	10]Motor analyzers	10
Machinery, canning	10	Motor generator sets	10
Machinery, cement making	10	Motor vehicles	10
Machines, adding	10	Motorcycles	10
Machines, addressing	10	Motors, not integral parts of larger units	10
Machines, billing	10	Mowers	10
Machines, bookkeeping	10	Musical instruments	15
Machines, brake lining	10		
Machines, calculator	10	N	
Machines, check handling	10	Nets, steel	10
Machines, coin handling	10	Noise and field strength meters	10
Machines, coin operated	10	Office furniture	15
Machines, dating, power	10	Ohmmeters	10
Machines, dictating	10	Optical discs	10
Machines, dishwashing	12	Organs	15
Machines, drafting	10	Oscillographs	10
Machines, dry cleaning	10	Output meters	10
Machines, duplicating	10	Ovens	12
Machines, fax	10		
Machines, laundry	10	P	
Machines, mimeograph	10	Peelers, electrical	12
Machines, mixing	12	Percolators, coffee, electric	12
Machines, numbering, power	10	Permanent waving machines	10
Machines, polishing	10	Phonographs	10
Machines, pressing	10	Photocopying apparatus	10
Machines, sanding	10	Photoengraving apparatus	10
Machines, scrubbing	10	Photometers	10
Machines, sewing	10	Pianos	15
Machines, stamping, power	10	Pictures, large wall	10
Machines, tabulating	10	Pipe dies, in sets	10
Machines, washing	10	Planers, power	10
Machines, waxing	10		
Maps, wall	10		
Mats, wrestling	10		

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Capital Asset:	Years:	Capital Asset:	Years:
Planning machines,	10	Safes	10
photoengravers		Sanding machines	10
Plaques, permanent	10	Saws, band	10
Plates, bench	10	Saws, circular	10
Plates, hot	10	Saws, power hack	10
Platforms	10	Scales, beam balance	10
Plows, field	10	Screens, projection, portable	10
Plows, snow	10	Scrubbing machines	10
Polarimeters	10	Sealers, envelope	10
Polariscopes	10	Seats	10
Popcorn Popper	12	Sectional bookcases	10
Postal meters	10	Servers, routers and	5
Potato peelers, large machine	12	accessories	
Power sprayers and dusters	10	Sewing machine	10
Presses, arbor	10	Shapers, bench and floor	10
Presses, books, bookbinders	10	Shapers and routers	10
Presses, engraving	10	Shear, power	10
Presses, letter	10	Slicers, bread, mechanical	12
Presses, lithographic or offset	10	Socket wrench sets	10
printing		Software – administrative	5
Presses, power	10	Software – instructional	5
Presses, punch	10	Soil penetrometers	10
Printing cases	10	Soil test molds	10
Printing frames	10	Spark plug cleaning machines	10
Printing presses	10	Spectroscopes	10
Projector, overhead	10	Sprayers, power	10
Projector, slide		Spreaders, tire	10
Projection screen	10	Stacks, book	10
Pruners	10	Stamping machines, power	10
Public address system,	10	Stands, chart	10
portable		Stands, engine repair	10
Push carts	10	Stands, umbrella	10
		Staplers, foot or power	10
R		operated	
Radios	10	Stereoscopes	10
Ranges, cooking	12	Sterilizers	10
Record players	10	Stitchers	10
Recorders, Sound	10	Stones, printers	10
Reference books	10	Stools	10
Refracting apparatus	10	Stoves	12
Refrigerators	12	Supply cases	10
Registers, cash	10		
Rollers, lawn		T	
Routers, plate,	10	Tables	10
photo engraving		Tanks, bulk storage	10
Rowboats	10	Television sets	10
Rugs, room size	10	Tennis court nets, steel	10
		Tents, wall	10
S		and tripods	10

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Capital Asset:	Years:	Capital Asset:	Years:
Textbooks	10	Wheels, pottery	10
Thermographs	10	Work benches\Work tables	10
Toasters	12	Wrenches, in sets	10
Tool sets, hand	10		
Tractors	10	Y	
Transmissions	10		
Trimmers, hedge, power	10	Yard benches	10
Tripods, camera	10		
Truck, motor	10		
Tunnels, models, wind	10		
Typewriter desks	10		
Typewriters	10		
	10		
U	10		
	10		
Uniforms, athletic and band (initial purchase, buying a new set)	10		
V			
Vacuum cleaners	10		
Vacuum type voltmeters	10		
VCR	10		
Vending machines	10		
Vises, bench	10		
Voltmeters	10		
W			
Wagons	10		
Washers and dryers, photographic	10		
Washing machines	10		
Watchmen's time clocks	10		
Water coolers	10		
Water meters, laboratory type	10		
Watt meters, laboratory type	10		
Wave meters and wave analyzers	10		
Waxing machines	10		
Weighing scales, beam	10		
Weight benches	10		
Weight machines	10		
Weight sets	10		
Welding apparatus	10		
Wheel straightening apparatus	10		
Wheelbarrows	10		