

SECTION IV--ACCOUNTING RECORDS

ILLUSTRATION 23 USEFUL LIFE TABLE

BUILDINGS AND STRUCTURES:

Fireproof Construction – Walls are
Constructed of brick, stone, iron or
Other hard combustible materials. 50

Non-fireproof Construction, Boiler
House, concession stands,
Garages. 33

IMPROVEMENTS OTHER THAN BUILDINGS:

Airport – concrete aprons 30
Airport runway – concrete 30
Batting Cages 10
Bike Trail – Asphalt 20
Bleachers, fixed 20
Brick or stone Fence 25
Bridge – Concrete 75
Bridge – Pipe of Box over 20' 75
Bridge – Steel Girder 75
Bridge – Timber 75
Bridge – Truss 75
Bus Shelter 20
Chain link Fence 20
Clarifiers 50
Curb and gutters 20
Dam 50
Distribution Lines – Lights 40
Distribution Water Mains 50
Dugouts 10
Electric – line transformers 25
Electric – meters 20
Electric – poles, towers and fixtures 33
Electric – Towers 50
Electric – Turbo generator units 33
Electric – underground conductors 50
Electric- underground conduit 50
Fiber optic 20
Flagpoles 20
Gas, main and lines 25
Golf Course Improvements 10
Gravel parking lot 5

Landfill – Excavation of Cells
(estimated number of years to fill
excavation)
Landfill – Leachate System (Est. life of
landfill)
Landfill – Liners (Est. life of landfill)
Landfill – Test Wells (Est. life of landfill
plus 30 years)
Landscaping 10
Parking Lot – Asphalt Overlay 20
Parking Lot – Concrete Overlay 30
Picnic Shelter 20
Reservoirs, dams and waterways 100
Retaining walls 25
Road System - Base (including
culverts) 40
Road System – Asphalt Overlay 20
Road System – Concrete Overlay 30
Service and Taps 50
Sewer Lines 25
Shrubs, lawns and trees 10
Sidewalks - on city property 15
Signs 10
Skywalks 25
Sludge Digesters/Thickeners 20
Sprinkler System 15
Statues 25
Storage Tanks 20
Street Lights 20
Substations – Light 40
Telemetry 20
Telephone lines and cables 33
Tennis Courts 10
Traffic Signals 40
Transformers 40
Transmission Water Mains 50
Trickling Filters 50
Trunk Sewer Lines 25
Tunnels 25
Underground sewer and water lines 25
Underground sprinklers 15
Water – lake, river and other intakes 100
Water – wells 50
Water Mains 25
Water mains 25
Water Pumps 25
Water towers 50
Water Treatment Systems 50

SECTION IV--ACCOUNTING RECORDS

Weather Processing Units	10
Wells	25
Wire Fence	10
Wood Fence	15
Yard and athletic field lighting	20

EQUIPMENT:

A

Aerator	5
Air cleaners	20
Air compressors	10
Air conditioning units, casement	10
Air hoists	10
Air systems	10
Alignment gauges, chamber, toe-in, etc.	10
Ambulance	5
Amplifiers	10
Analyzer	10
Andirons	10
Anemometers	10
Animal cages	10
Apparatus cabinets	15
Arc welding apparatus	10
Armature growlers	10
Asphalt breaker, power	15
Astrographs, wall	10
Audiometers	10
Auger	10
Autoclaves	10
Automobile lifts	10
Automobiles	5
AV mixer	10
AVV equipment	10

B

Backhoe	10
Backstops	10
Bailing presses, compression molding	10
Balances, beam	10
Ballfield groomer	10
Barge, drilling	6
Battery Charger	10
Beds	15

Beer cooler	10
Beer system	10
Bellows power	10
Bench seats	10
Benches	20
Bleachers, portable	20
Blood analysis apparatus	10
Blood plasma cabinets	10
Blood pressure apparatus	10
Blowers	10
Blue print machines	10
Boat or canoes	10
Bodies, bus	10
Bodies, truck	10
Boilers	10
Bookbinding machinery	10
Bookcases, sectional	10
Bookmobiles	5
Books, library	50
Booms	5
Boring machines, precision table or vertical	10
Boyles law apparatus	10
Brake lining machines	10
Brakes and folders, hand or power	10
Bridges, whetstone and similar	15
Brooms, power driven	10
Brooms, traction driven	15
Buffers, electric	10
Bus wagons	10
Buses	10

C

Cabinets, apparatus	10
Cabinets, beverage cooling, ice or electric	10
Cabinets, filing	10
Cabinets, frozen food storage	10
Cabinets, ice cream, ice or electric	10
Cabinets, laboratory	10
Cabinets, lantern slide	10
Cabinets, print, drafting	10
Cabinets, printers , type	10
Cabinets, printers, galley	10
Cabinets, supply	10
Calorimeters, continuous flow	10
Calorimeters, electric	10
Camera, digital	5
Camera, microfilm	10

SECTION IV--ACCOUNTING RECORDS

Cameras, in police cars	5	cubicles	10
Cameras, regular and attachments	5	Cupboards	15
Cameras, thermal imaging	5	Curtains	10
Canoes	10	Cutter, rescue	10
Carpet extractor	4	Cylinder boring machines	10
Carpet sweeper	4	Cylinders, gas	10
Carpets	10		
Carts	4	D	
Cases, display	10	Data processing equipment	5
Cases, file	10	Defibrillators	10
Cases, laboratory	10	Desks	10
Cases, supply	10	Developing equipment	5
Cash registers	10	Dies, in sets	10
Cassette recorder	10	Diesel engines for use in classrooms	10
CD player	10	Digger, derrick	15
Centering machines	10	Digger, posthole, portable	10
Centrifuges	10	Digger, posthole, portable	10
Chain hoists	10	Digger, posthole, tractor mounted	15
Chairs	10	Discs, optical	10
Chargers, battery	10	Dish trucks	10
Chart stands	10	Dishwashing machines	12
Chassis, bus	10	Display cases	10
Chassis, truck	10	Display station	10
Chippers	10	Distilling apparatus	10
Chisel plow	10	Distributor	15
Chisels, in sets	10	Dozers	10
Chlorine emergency kits	10	Drafting machines	10
Cleaners, steam vapor	10	Drawing tables	10
Clothes dryers	10	Drift meters	10
Clutch rebuilding apparatus	10	Drill press	10
Coin machines	10	Drill presses, bench, floor or radial	10
Colorimeters	10	Drill wagon	10
Compactors	10	Drill, air leg	5
Compressors, Air	10	Drill, Portable core	10
Computer desk	10	Drill, soils	10
Computers, printers, screen, and accessories	5	Drill, soils, truck mounted, self propelled	15
Concrete groover	15	Drills, power	10
Connecting rod aligners	10	Drinking fountains	10
Connecting rod boring machines	10	Drinking water coolers, electric or ice	10
Control switchboards	25	Drum set	10
Conveyer oven	10	Dryers, clothes	15
Conveyors	10	Dumster	10
Copy machines	5	Duplicating machines	10
Couches	10		
Counter freezers	12	E	
Crack sealers	10	Electric dishwashers	12
Cranes	10	Electric floor scrubbers	10
Cranes, truck mounted	20		
Crosstrainer	10		

SECTION IV--ACCOUNTING RECORDS

Electric sanding machines	10	Gas detector	15
Electric waxing machines	10	Gas meters, laboratory	10
Electric Welding apparatus	10	Gas monitor	10
Electrocardiographs	10	Gas plates	10
Electrolysis apparatus	10	Gas stoves	10
Electronic deviation meters	10	Gasoline dispensing pumps	10
Electronic frequency meters	10	Gear cutting machines	10
Electronic power supply and voltage	10	Gelatin duplicators	10
Electronic recording devices	10	Generators	10
Electronic volt-ohmmeters	10		
Embossers	10	H	
End tables	10		
Engine flushing machines	10	Hammers, electric, hand	10
Engines, for use in classrooms	10	Hand tools, power driven	10
Enlargers	10	Hand tools, power driven	10
Epoxy Injection system	10	Heater planer	10
Exhaust fan	20	Heater, Infrared asphalt	10
Extinguishers, fire	10	Heater, tank	20
Extractors	10	Heaters	10
		Hockey goals	10
F		Hoists, Electric or pneumatic	10
		Hopper	10
Falling weight rammers	10	Horses, gym equipment	10
Fans, electric, portable	10	Hurdles	10
Fax machines	10	HVAC equipment	10
Fertilizer spreader	5	Hydrants	25
Fire alarm systems	10	Hydraulic jacks, garage type	10
Fire engines	10		
Firing range equipment	15	I	
Floor scrubbers, electric	10		
Flowmeters	20	Icemaker	10
Folding tables	10	Identification equipment	10
Forges	10	Incubators	15
Forklift	10	Instruments, recording, electrical	15
Foundry machinery	12	Investigative equipment	15
Frames, blueprint	10		
Freezers	12	J	
French horn	20		
Frequency meters	10	Jack, mud	20
Front end loaders	10	Jackhammer	5
Furnaces, heat treating	15	Jacks, garage type, hydraulic	10
Furnaces, laboratory	10	Joint cleaner, Power Brush Machine	8
Furnaces, remitting	10	Joint cleaner, tractor mounted	15
Furniture	10	Jointers	10
G		K	
Galvanometers	10	Kettles, tar and kyrock	20
Gas compressors	10	Kitchen tables	10
Gas cylinders	10		

SECTION IV--ACCOUNTING RECORDS

L		Mats, wrestling	10
Laboratory balance, beam	10	Metal working machinery	10
Laboratory furniture	10	Microfilm readers and viewers	10
Ladder, aerial truck mounted	15	Micro-projectors	10
Laminator	10	Microscopes	10
Lantern slide cabinets	10	Mimeograph machines	10
Laser disk player	10	Mirrors, large wall	10
Lathes, brake drum	10	Mix plants	15
Lathes, engine	10	Mixer	15
Lathes, turret, or automatic screw machines	10	Mobile data terminal	5
Lathes, wood turning	10	Motor analyzers	10
Lawn mowers, riding	10	Motor generator sets	10
Lawn rollers	10	Motor vehicles	10
Lead, slug and rule casting machines	10	Motorcycles	10
Library books	10	Motorgraders	10
Library furniture	10	Motors, not integral parts of larger units	10
Library trucks	10	Mowers, Diesel rotary 3 sec. tr.	15
Lifts, vehicle and handicap	10	Mowers, power sickle and rotary	15
Light bars	10	Mowers, push	10
Lighting Units, blueprinting	10	Mowers, riding	10
Line markers, large push type	10	Mowers, rotary	10
Linotypes	10	Mowers, sickle	10
Loader, belt conveyer	20	Museum exhibits	99
Loader, force feed	20		
Loader, four wheel drive	15	N	
Loader, two wheel drive	12	Nets, steel	10
Loader, wheel tractor	10	Network equipment	5
Lockers, not built-in	10	Noise and field strength meters	10
M		O	
Machine tools	10	Oboe	20
Machinery, cement making	10	Ohmmeters	10
Machines, brake lining	10	Oil lube system	10
Machines, dishwashing	12	Optical discs	10
Machines, drafting	10	Oscilloscopes	15
Machines, dry cleaning	10	Output meters	10
Machines, duplicating	10		
Machines, laundry	10	P	
Machines, polishing	10	Paging system	10
Machines, pressing	10	Paint spaying machines	15
Machines, sanding	10	Paint stripper	10
Machines, scrubbing	10	Park exhibits	10
Machines, stamping, power	10	Passenger cars	5
Machines, tabulating	10	Pavement Marking Remover	5
Machines, washing	10	Pavers, asphalt	10
Machines, waxing	10	Photocopying apparatus	10
Maps, wall	10	Photoengraving apparatus	10

SECTION IV--ACCOUNTING RECORDS

Photometers	10	Respirators	12
Pianos	15	Respirometers	10
Pickups	5	Resuscitators	10
Pictures, large wall	10	Roller	10
Pipe dies, in sets	10	Router	5
Placques, permanent	10	Rowboats	10
Planers, power	10	Rugs, room size	10
Planning machines, photoengravers	10		
Plates, bench	10	S	
Platforms	10		
Playground climber	15	Safes	10
Playground slide	15	Sandblaster	10
Playground swing	15	Sanding machines	10
Playground systems	15	Saw, rotary, concrete	10
Playground whirl	15	Saws, band	10
Plows, field	10	Saws, band	10
Plows, snow	10	Saws, chain	10
Polarimeters	10	Saws, circular	10
Polariscopes	10	Saws, power hack	10
Police vehicles	5	Saxophone	20
Pool slide	15	Scaffolding	10
Pool vacuum	15	Scales, beam balance	10
Popcorn machines	10	Scanner	10
Postal meters	10	Scintillation Scalers	10
Power sprayers and dusters	10	Scoreboard	10
Presses, arbor	10	Scraper	10
Presses, books, bookbinders	10	Screens, projection, portable	10
Presses, lithographic or offset printing	10	Scrubber	10
Presses, power	10	Scrubbing machines	10
Presses, punch	10	Sealers, joint	20
Printers, computer	5	Seats	10
Printing cases	10	Sectional bookcases	10
Printing frames	10	Security system	10
Printing presses	10	Servers, routers and accessories	5
Projection screen	10	Shapers and routers	10
Public address system, portable	10	Shapers, bench and floor	10
Pumps	10	Shear, power	10
Pumps, fire	10	Shotguns	15
		Shovel, gas	15
R		Sign machine	20
		Ski lifts	10
Radar guns	15	Snooper, truck mounted	10
Radios, base station	10	Snowblowers	5
Radios, intercom	10	Snowmobiles	5
Radios, mobile	10	Snowplows	10
Recorders	5	Soccer goals	10
Recycler, asphalt	10	Socket wrench sets	10
Refracting apparatus	10	Sofas	10
Refrigerators	12	Software-support services for computer	5
Rescue tools, hydraulic	10		

SECTION IV--ACCOUNTING RECORDS

Soil penetrometers	10	Traffic counters	10
Soil test molds	10	Trailer, tilt top	20
Sound systems	10	Trailer, large semi	20
Spark plug cleaning machines	10	Trailers	5
Spectroscopes	10	Transformers	20
Spirometer	10	Transit coaches	10
Sports utility vehicle	5	Transmissions	10
Sprayers	10	Treadmill	10
Sprayers, power	10	Truck, dump	10
Spreaders	10	Truck, light/medium	5
Stacks, book	10	Truck, tandum	10
Stage	10	Tubas	20
Stage lighting	10	Tunnels, models, wind	10
Stamping machines, power	10		
Standby power system	25	U	
Stands, chart	10		
Stands, engine repair	10	Ultraviolet units	15
Steamer	10	Utility boxes	5
Stereoscopes	10	Utility vehicles	5
Sterilizers	10		
Stitchers	10	V	
Stones, printer	10		
Stove	10	Vacuum type voltmeters	10
Striper	20	Vans	5
Stump machine	10	Vector control equipment	10
Supply cases	10	Vehicle washer	10
Survey equipment	10	Vending machines	10
Sweepers, broom	10	Voltmeters	10
		Voting machines	10
T			
		W	
Table saw	10	Wagons	10
Tables	10	Washer, high pressure	15
Tables, exam	10	Washers and dryers, photographic	10
Tables, operating	20	Washing machines	10
Tables, picnic	10	Watchmen's time clocks	10
Tanks, bulk storage	10	Water coolers	10
Telephone system	10	Water meters, laboratory type	10
Television sets	10	Water pump	20
Television/video equipment	10	Water pumping equipment	25
Tennis court nets, steel	10	Water purifiers	15
Tents, oxygen	10	Watt meters, laboratory type	10
Tents, wall and tripods	10	Wave meters and wave analyzers	10
Thermographs	10	Waxing machines	10
Timpani	20	Weighing scales, beam	10
Tire changer	15	Weight benches	10
Tool sets, hand	10	Weight machines	10
Tools, hydraulic	10	Weight sets	10
Tractor, crawler	15	Welding apparatus	10
Tractors	10		

SECTION IV--ACCOUNTING RECORDS

Wheel straightening apparatus	10
Whirlpool baths	15
Workbench	10
Workstation	10
Wrenches, in sets	10

X

X-ray machines	10
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Z

Zamboni	10
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