

## EQUIPMENT

Criteria for Equipment Items:

An equipment item is a material unit which meets all of the following conditions:

1. It retains its original shape and appearance with use.
2. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
3. It represents an investment of money which makes it feasible and advisable to capitalize the item.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.

Criterion number 4 is very important, especially if capital acquisitions are to be depreciated, in memorandum accounting, to arrive at equipment use cost.

B. List of Equipment:

The following list of equipment is not in any way all-inclusive but does represent many of the common equipment items. Items of built-in or fixed equipment are not included in the list because expenditures for them are recorded under different accounts from those for other equipment. Also provided in this section is a suggested depreciation schedule for equipment as well as for buildings and structures, improvements other than buildings and infrastructure which provision will be required by GASB statement 34.



## SECTION II--CHART OF ACCOUNTS

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

## SECTION II--CHART OF ACCOUNTS

Capital Asset:	Years:	Capital Asset:	Years:
Computers, printers, screen, and accessories	5	Drills, power	10
Computer scanner	5	Drinking water coolers, electric or ice	10
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 rebabbing 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

## SECTION II--CHART OF ACCOUNTS

Capital Asset:	Years:	Capital Asset:	Years:
Fans, electric, portable	10	Hammers, autobody, pneumatic, etc.	10
Fax machines	10	Hammers, electric, hand	10
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	Ice cream freezers	12
Frames, blueprint	10	Instruments, band and musical	15
Freezers	12	Instruments, musical	15
Freezers, ice cream	12	Instruments, recording, electrical	15
Frequency meters	10	Irons, electric	10
Furnaces, heat treating	15	J	
Furnaces, laboratory	10	Jacks, garage type, hydraulic	10
Furnaces, remelting	10	Jointers	10
Furniture	10	Juice extractors, electric	10
G		K	
Galvanometers	10	Key racks	10
Galvanoscopes	10	Kilns	10
Gas compressors	10	Kitchen Tables	15
Gas cylinders	10	L	
Gas meters, laboratory	10	Laboratory balance, beam	10
Gas plates	10	Laboratory furniture	10
Gas stoves	10	Laboratory models	10
Gasoline dispensing pumps	10	Laminator	10
Gear cutting machines	10	Lamps, electric floor	10
Gelatin duplicators	10	Laser Disk Player	10
Generators	10	Lantern slide cabinets	10
Globes	10	Lathes, brake drum	10
Grass shears, power operated	10	Lathes, engine	10
Grinders, power operated	10	Lathes, turret, or automatic	10
Guns, starting	10		
H			
Hair clippers, electric	10		
Hair dryers	10		
Hall trees	10		

## SECTION II--CHART OF ACCOUNTS

Capital Asset:	Years:	Capital Asset:	Years:
screw machines		Machines, washing	10
Lathes, wood turning	10	Machines, waxing	10
Lawn mowers	10	Maps, wall	10
Lawn rollers	10	Mats, wrestling	10
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
M		Models, shop and laboratory	10
Machine tools	10	Mop trucks	10
Machinery, canning	10	Motor analyzers	10
Machinery, cement making	10	Motor generator sets	10
Machines, adding	10	Motor vehicles	10
Machines, addressing	10	Motorcycles	10
Machines, billing	10	Motors, not integral parts of larger units	10
Machines, bookkeeping	10	Mowers	10
Machines, brake lining	10	Musical instruments	15
Machines, calculator	10		
Machines, check handling	10	N	
Machines, coin handling	10	Nets, steel	10
Machines, coin operated	10	Noise and field strength meters	10
Machines, dating, power	10	Office furniture	15
Machines, dictating	10	Ohmmeters	10
Machines, dishwashing	12	Optical discs	10
Machines, drafting	10	Organs	15
Machines, dry cleaning	10	Oscillographs	10
Machines, duplicating	10	Output meters	10
Machines, fax	10	Ovens	12
Machines, laundry	10		
Machines, mimeograph	10	P	
Machines, mixing	12	Peelers, electrical	12
Machines, numbering, power	10	Percolators, coffee, electric	12
Machines, polishing	10	Permanent waving machines	10
Machines, pressing	10	Phonographs	10
Machines, sanding	10	Photocopying apparatus	10
Machines, scrubbing	10	Photoengraving apparatus	10
Machines, sewing	10	Photometers	10
Machines, stamping, power	10		
Machines, tabulating	10		

## SECTION II--CHART OF ACCOUNTS

Capital Asset:	Years:	Capital Asset:	Years:
Pianos	15	Rowboats	10
Pictures, large wall	10	Rugs, room size	10
Pipe dies, in sets	10		
Planers, power	10	S	
Planning machines,	10		
photoengravers		Safes	10
Plaques, permanent	10	Sanding machines	10
Plates, bench	10	Saws, band	10
Plates, hot	10	Saws, circular	10
Platforms	10	Saws, power hack	10
Plows, field	10	Scales, beam balance	10
Plows, snow	10	Screens, projection, portable	10
Polarimeters	10	Scrubbing machines	10
Polariscopes	10	Sealers, envelope	10
Popcorn Popper	12	Seats	10
Postal meters	10	Sectional bookcases	10
Potato peelers, large machine	12	Servers, routers and	5
Power sprayers and dusters	10	accessories	
Presses, arbor	10	Sewing machine	10
Presses, books, bookbinders	10	Shapers, bench and floor	10
Presses, engraving	10	Shapers and routers	10
Presses, letter	10	Shear, power	10
Presses, lithographic or offset	10	Slicers, bread, mechanical	12
printing		Socket wrench sets	10
Presses, power	10	Software – administrative	5
Presses, punch	10	Software – instructional	5
Printing cases	10	Soil penetrometers	10
Printing frames	10	Soil test molds	10
Printing presses	10	Spark plug cleaning machines	10
Projector, overhead	10	Spectroscopes	10
Projector, slide		Sprayers, power	10
Projection screen	10	Spreaders, tire	10
Pruners	10	Stacks, book	10
Public address system,	10	Stamping machines, power	10
portable		Stands, chart	10
Push carts	10	Stands, engine repair	10
		Stands, umbrella	10
R		Staplers, foot or power	10
		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	10	T	
Routers, plate,			
photo engraving			

## SECTION II--CHART OF ACCOUNTS

Capital Asset:	Years:	Capital Asset:	Years:
Tables	10	Weight machines	10
Tanks, bulk storage	10	Weight sets	10
Television sets	10	Welding apparatus	10
Tennis court nets, steel	10	Wheel straightening apparatus	10
Tents, wall and tripods	10	Wheelbarrows	10
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		



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Capital Asset:

Years:

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Years: