

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

SECTION II--CHART OF ACCOUNTS

Capital Asset:	Years:	Capital Asset:	Years:
handling machines		Drafting Machines	10
Collapsible tables	10	Drawing tables	10
Colorimeters	10	Drift meters	10
Compasses, magnetic	10	Drill presses, bench, floor or radial	10
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 reabbiting 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		

SECTION II--CHART OF ACCOUNTS

Capital Asset:	Years:	Capital Asset:	Years:
Electronic deviation meters	10	operated	
Electronic power supply and voltage	10	Grinders, power operated	10
Electronic recording devices	10	Guns, starting	10
F		H	
Falling weight rammers	10	Hair clippers, electric	10
Fans, electric, portable	10	Hair dryers	10
Fax machines	10	Hall trees	10
Figures, geometrical, models in sets	10	Hammers, autobody, pneumatic, etc.	10
Filing cabinets	10	Hammers, electric, hand	10
Filing machines	10	Hand tools, in sets	10
Fire extinguishers	10	Hand tools, power driven	10
Fireplace fixtures	10	Hand trucks	10
Flat irons, electric	10	Harnesses	10
Floor scrubbers, electric	10	Heaters, portable	10
Folding chairs	10	Hoists, Electric or pneumatic	10
Folding tables	10	Holders, dictionary	10
Forges	10	Horses, gym equipment	10
Forms, dress	10	Hot plates	12
Forms, geometrical model	12	Hurdles	10
Foundry machinery	12	Hydraulic jacks, garage type	10
Frames, blueprint	10	I	
Freezers	12	Ice cream freezers	12
Freezers, ice cream	12	Instruments, band and musical	15
Frequency meters	10	Instruments, musical	15
Furnaces, heat treating	15	Instruments, recording, electrical	15
Furnaces, laboratory	10	Irons, electric	10
Furnaces, remelting	10	J	
Furniture	10	Jacks, garage type, hydraulic	10
G		Jointers	10
Galvanometers	10	Juice extractors, electric	10
Galvanoscopes	10	K	
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		
Gear cutting machines	10		
Gelatin duplicators	10		
Generators	10		
Globes	10		
Grass shears, power	10		

SECTION II--CHART OF ACCOUNTS

Capital Asset:	Years:	Capital Asset:	Years:
Laboratory balance, beam	10	Machines, laundry	10
Laboratory furniture	10	Machines, mimeograph	10
Laboratory models	10	Machines, mixing	12
Laminator	10	Machines, numbering, power	10
Lamps, electric floor	10	Machines, polishing	10
Laser Disk Player	10	Machines, pressing	10
Lantern slide cabinets	10	Machines, sanding	10
Lathes, brake drum	10	Machines, scrubbing	10
Lathes, engine	10	Machines, sewing	10
Lathes, turret, or automatic screw machines	10	Machines, stamping, power	10
Lathes, wood turning	10	Machines, tabulating	10
Lawn mowers	10	Machines, washing	10
Lawn rollers	10	Machines, waxing	10
Lead, slug and rule casting machines	10	Maps, wall	10
Lecterns	10	Mats, wrestling	10
Letter presses	10	Medicine cases	10
Library books	10	Metal working machinery	10
Library furniture	10	Microfilm readers and viewers	10
Library trucks	10	Micro-projectors	10
Lifts, vehicle and handicap	10	Microscopes	10
Lighting Units, blueprinting	10	Microwave Oven	12
Line markers, large push type	10	Milling machines	10
Linotypes	10	Millivoltmeters	10
Lockers, not built-in	10	Mimeograph machines	10
		Mirrors, large wall	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		
Machines, coin operated	10	Nets, steel	10
Machines, dating, power	10	Noise and field strength meters	10
Machines, dictating	10	Office furniture	15
Machines, dishwashing	12	Ohmmeters	10
Machines, drafting	10	Optical discs	10
Machines, dry cleaning	10	Organs	15
Machines, duplicating	10	Oscillographs	10
Machines, fax	10		

SECTION II--CHART OF ACCOUNTS

Capital Asset:	Years:	Capital Asset:	Years:
Output meters	10		
Ovens	12	R	
P		Radios	10
Peelers, electrical	12	Ranges, cooking	12
Percolators, coffee, electric	12	Record players	10
Permanent waving machines	10	Recorders, Sound	10
Phonographs	10	Reference books	10
Photocopying apparatus	10	Refracting apparatus	10
Photoengraving apparatus	10	Refrigerators	12
Photometers	10	Registers, cash	10
Pianos	15	Rollers, lawn Routers, plate, photo engraving	10
Pictures, large wall	10	Rowboats	10
Pipe dies, in sets	10	Rugs, room size	10
Planers, power	10	S	
Planning machines, photoengravers	10	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 accessories	5
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 printing	10	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, portable	10	Stamping machines, power	10
Push carts	10		

SECTION II--CHART OF ACCOUNTS

Capital Asset:	Years:	Capital Asset:	Years:
Stands, chart	10		
Stands, engine repair	10	W	
Stands, umbrella	10		
Staplers, foot or power operated	10	Wagons	10
Stereoscopes	10	Washers and dryers, photographic	10
Sterilizers	10	Washing machines	10
Stitchers	10	Watchmen's time clocks	10
Stones, printers	10	Water coolers	10
Stools	10	Water meters, laboratory type	10
Stoves	12	Watt meters, laboratory type	10
Supply cases	10	Wave meters and wave analyzers	10
T		Waxing machines	10
Tables	10	Weighing scales, beam	10
Tanks, bulk storage	10	Weight benches	10
Television sets	10	Weight machines	10
Tennis court nets, steel	10	Weight sets	10
Tents, wall and tripods	10	Welding apparatus	10
Textbooks	10	Wheel straightening apparatus	10
Thermographs	10	Wheelbarrows	10
Toasters	12	Wheels, pottery	10
Tool sets, hand	10	Work benches\Work tables	10
Tractors	10	Wrenches, in sets	10
Transmissions	10	Y	
Trimmers, hedge, power	10		
Tripods, camera	10	Yard benches	10
Truck, motor	10		
Tunnels, models, wind	10		
Typewriter desks	10		
Typewriters	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		