

**University System of Georgia
Capitalization Asset Guide
Appendix "B"
Useful Lives of Capital Assets Other than Buildings**

Profile ID	Asset Type Capitalization Category	Useful Life	Asset Description	Notes	Account Number	Leased Assets
						Account Number
FACIMP5	Facilities and Other Imp 5 Yr	5 years	Parking lot gates	(1)	163000	163100
		5 years	Bumpers	(1)	163000	163100
		5 years	Paving gravel	(1)	163000	163100
		5 years	Shrubs and lawns	(1)	163000	163100
		5 years	Turf artificial	(1)	163000	163100
FACIMP10	Facilities and Other Imp 10 Yr	5 years	Wire	(1)	163000	163100
		10 years	Paving asphalt	(1)	163000	163100
		10 years	Wood	(1)	163000	163100
		10 years	Landscaping	(1)	163000	163100
		10 years	Sign, metal or electric	(1)	163000	163100
FACIMP15	Facilities and Other Imp 15 Yr	15 years	Fencing chain-link	(1)	163000	163100
		15 years	Guard rails	(1)	163000	163100
		15 years	Lawn sprinkler system	(1)	163000	163100
		15 years	Paving concrete	(1)	163000	163100
		15 years	Septic system	(1)	163000	163100
FACIMP20	Facilities and Other Imp 20 Yr	15 years	Yard lighting	(1)	163000	163100
		20 years	Culverts	(1)	163000	163100
		20 years	Flagpole	(1)	163000	163100
		20 years	Parking lot, open wall	(1)	163000	163100
		20 years	Paving brick	(1)	163000	163100
FACIMP25	Facilities and Other Imp 25 Yr	20 years	Retaining wall	(1)	163000	163100
		20 years	Trees	(1)	163000	163100
		20 years	Waste water treatment system	(1)	163000	163100
		20 years	Athletic fields- Baseball, Soccer, etc.	(1)	163000	163100
		20 years	Tennis courts	(1)	163000	163100
FACIMP25	Facilities and Other Imp 25 Yr	25 years	Fencing brick or stone	(1)	163000	163100
		25 years	Underground utilities water lines	(1)	163000	163100
		25 years	Water wells	(1)	163000	163100
		25 years	Bleachers - athletic fields	(1)	163000	163100
INFR15	Infrastructure 15 Year	25 years	Golf Courses	(1)	163000	163100
		15 years	Fiber Optic Cable Systems		167000	167100
			Street Lighting		167000	167100
			Traffic Lights		167000	167100
INFR20	Infrastructure 20 Year	20 years	Curbs		167000	167100
		20 years	Guard Rails		167000	167100
		20 years	Irrigation System		167000	167100
		20 years	Sidewalks		167000	167100
		20 years	Signals		167000	167100
INFR25	Infrastructure 25 Year	20 years	Street signage		167000	167100
		25 years	Bridges - vehicle & pedestrian		167000	167100
		25 years	Culverts		167000	167100
		25 years	Dams		167000	167100
		25 years	Electric distribution systems		167000	167100
		25 years	Fire hydrants		167000	167100
		25 years	Gas distribution systems		167000	167100
		25 years	Sanitary sewer collection piping		167000	167100
		25 years	Sea walls/bulkheads/piers		167000	167100
		25 years	Storm sewer collection piping		167000	167100
AV05YR	Audio-Visual Equip 5 Year	25 years	Streets/roads		167000	167100
		25 years	Tunnels		167000	167100
		25 years	Water distribution piping		167000	167100
		5 years	Camera		165000	165100
		5 years	Television and audio visual equipment		165000	165100
AV10YR	Audio-Visual Equip 10 Year	5 years	Recording and Sound equipment		165000	165100
		5 years	Stereo equipment		165000	165100
		5 years	Radio and Radio Equipment		165000	165100
		10 years	Microfilm unit		165000	165100
COMM05YR	Communications Equip 5 Year	10 years	Microprojector		165000	165100
		10 years	Projection equipment		165000	165100
		5 years	Telephone equipment for deaf		165000	165100
		5 years	Telephone, cordless		165000	165100

			Telephone receiver	165000	165100
			Walkie-talkie	165000	165100
COMM10YR	Communications Equip 10 Year	10 years	Public address and intercom system	165000	165100
			Telephone monitors	165000	165100
			Telephone system	165000	165100
COMP03YR	Computers 3 Year	3 years	Computer, notebook	165000	165100
			Computer, laptop	165000	165100
			Computer, mini (personal)	165000	165100
COMP05YR	Computers 5 Year	5 years	Computer networking equipment, controller	165000	165100
			Computer networking equipment, hub	165000	165100
			Computer networking equipment, modem	165000	165100
			Computer networking equipment, mic unit	165000	165100
			Computer networking equipment, server	165000	165100
			Computer networking equipment, token ring	165000	165100
			Computer, large	165000	165100
			Computer, micro	165000	165100
			Data tape processing unit	165000	165100
			Data storage unit	165000	165100
			Monitors	165000	165100
MAINTFARM5	Maintenance & Farm Equip	5 years	Floor - buffing and polishing machine	165000	165100
			Floor walking machine	165000	165100
			Floor scrubbing machine	165000	165100
			Lawn mower, power	165000	165100
			Rotary tiller	165000	165100
			Seeders, spreaders and grass equipment	165000	165100
			Cement mixers	165000	165100
OFFFUR10YR	Office Furniture 10 Year	10 years	Binder, punch machine	165000	165100
			Bulletin board	165000	165100
			Chair, folding	165000	165100
			Partitions, movable office	165000	165100
			Sofa	165000	165100
			Table, folding	165000	165100
OFFFUR15YR	Office Furniture 15 Year	15 years	Bench, metal or wood	165000	165100
			Cabinet file, metal or wood	165000	165100
			Chair, arm	165000	165100
			Chair, conference	165000	165100
			Chair, executive	165000	165100
			Chair, guest	165000	165100
			Chair, side	165000	165100
			Credenza	165000	165100
			Files	165000	165100
			Files, electronic rotary	165000	165100
			Files, legal	165000	165100
			Files, regular	165000	165100
			Table, metal or wood	165000	165100
OFFFUR20YR	Office Furniture 20 Year	20 years	Bookcase, metal or wood	165000	165100
			Desk, metal or wood	165000	165100
			Display cases	165000	165100
			Filing system, portable	165000	165100
			Library furniture	165000	165100
			Shelving, portable, steel	165000	165100
OFFMCH05YR	Office Mach. & Equip 5 Year	5 years	Facsimile transmitter	165000	165100
			Photocopier, small	165000	165100
			Computer disk drive	165000	165100
			Computer printer	165000	165100
			Data printing unit	165000	165100
			Dictating equipment	165000	165100
			Imprinter, address	165000	165100
			Paper shredder	165000	165100
			Photocopier, large	165000	165100
			Transcribing, equipment	165000	165100
OFFMCH10YR	Office Mach. & Equip 10 Year	10 years	Check signer	165000	165100
			Collator, electric	165000	165100
			Imprinter, embossed plate	165000	165100
			Label maker	165000	165100
			Laminator	165000	165100
			Mailing machine	165000	165100
			Paper bulster	165000	165100
			Paper cutter	165000	165100
			Paper jogger	165000	165100
			Scale, postal	165000	165100

			Stamp machine	165000	165100
			Stapler, electric or air	165000	165100
			Time recording equipment	165000	165100
OTHEQ05YR	Other Equipment 5 Year	5 years	Battery charger	165000	165100
			Camera, identification	165000	165100
			Cash register	165000	165100
			Garbage disposal, commercial	165000	165100
			Glassware washer	165000	165100
			Oven, microwave	165000	165100
			Popcorn machine	165000	165100
			Vacuum cleaner	165000	165100
			Washing machine, domestic	165000	165100
			Air conditioning system, small (under 5 tons)	(2) 165000	165100
OTHEQ10YR	Other Equipment 10 Year	10 years	Cage, animal	165000	165100
			Compactor	165000	165100
			Compactor, waste	165000	165100
			Dish sterilizer	165000	165100
			Dishwasher	165000	165100
			Dryer, clothes	165000	165100
			Food chopper	165000	165100
			Freezer, ultra cold	165000	165100
			Fryer, deep-fat	165000	165100
			Griddle	165000	165100
			Grinder, food waste	165000	165100
			Ice cream (soft) machine	165000	165100
			Ice cream freezer	165000	165100
			Key machine	165000	165100
			Meat chopper	165000	165100
			Mixer, commercial	165000	165100
			Organ	165000	165100
			Oven, baking	165000	165100
			Packing machine	165000	165100
			Pipe cutter-threader	165000	165100
			Printing press	165000	165100
			Range, domestic	165000	165100
			Refridgerator, commercial	165000	165100
			Refridgerator, domestic	165000	165100
			Refridgerator, undercounter	165000	165100
			Roasting	165000	165100
			Sanitizer	165000	165100
			Saw, band	165000	165100
			Saw, bench, electric	165000	165100
			Saw, meat cutter	165000	165100
			Scaffold	165000	165100
			Slicer, bread	165000	165100
			Slicer, meat	165000	165100
			Steamer, vegetable	165000	165100
			Toaster, commercial	165000	165100
			Vegetalbe peeler, electric	165000	165100
			Vending machine	165000	165100
			Warmer, dish	165000	165100
			Warmer, food	165000	165100
			Washing machine, commercial small	165000	165100
			Welder	165000	165100
			Air conditioning system, large (over 20 tons)	(2) 165000	165100
			Air conditioning system, medium (5-20 tons)	(2) 165000	165100
			Air cond equipment, cooler and dehumidifier	(2) 165000	165100
			Air conditioning equipment, condensate tank	(2) 165000	165100
			Air conditioning equipment, controls	(2) 165000	165100
			Air conditioning equipment, precipitator	(2) 165000	165100
			Air conditioning equipment, pump	(2) 165000	165100
			Air conditioning equipment, wood	(2) 165000	165100
			Antenna system	165000	165100
			Energy management system, computer bases	165000	165100
			Incinerator, indoor	165000	165100
			Telephone system (also under Communications)	165000	165100
			Television satellite dish	165000	165100
			Temperature controls, computerized	165000	165100
			Water heater, commercial	165000	165100
OTHEQ15YR	Other Equipment 15 Year	15 years	Drill press	165000	165100
			Hoise, chain or cable	165000	165100
			Lathe	165000	165100
			Paint spray booth	165000	165100
			Baler	165000	165100
			Sewing machine	165000	165100
			Washing machine, linen, large	165000	165100
			Piano	165000	165100
			Safe	165000	165100
			Emergency generator, controls	(2) 165000	165100

			Air conditioning equipment, centrifugal chiller	(2)	165000	165100
			Air conditioning equipment, compressor, air	(2)	165000	165100
			Air conditioning equipment, condenser	(2)	165000	165100
			Clean air equipment	(2)	165000	165100
			Electric lighting power	(2)	165000	165100
			Fire protection system	(2)	165000	165100
			HVAC (composite system)	(2)	165000	165100
			Vacuum cleaning system	(2)	165000	165100
			Generator controls	(2)	165000	165100
			Benches, bins, cabinets, counters, & shelving, built-in	(2)	165000	165100
			Cabinet, biological safety	(2)	165000	165100
			Cooler, walk in	(2)	165000	165100
			Hood, fume	(2)	165000	165100
			Lockers, built-in	(2)	165000	165100
OTHEQ20YR	Other Equipment 20 Year	20 years	Air cond equip, fan, air-handing, and ventilating	(2)	165000	165100
			Air cond equipment, cooling tower, concrete	(2)	165000	165100
			Air conditioning equipment, duct wood	(2)	165000	165100
			Air conditioning equipment, metal	(2)	165000	165100
			Air conditioning equipment, piping	(2)	165000	165100
			Boiler	(2)	165000	165100
			Elevator, freight	(2)	165000	165100
			Elevator, passenger, high speed automatic	(2)	165000	165100
			Elevator, passenger, other	(2)	165000	165100
			Emergency generator	(2)	165000	165100
			Escalator	(2)	165000	165100
			Laboratory plumbing, piping	(2)	165000	165100
			Oil storage tank	(2)	165000	165100
			Oxygen, gas, and air piping	(2)	165000	165100
			Plumbing, composite	(2)	165000	165100
			Plumbing, fixtures	(2)	165000	165100
			Emergency generator set	(2)	165000	165100
			Sink and drainboard	(2)	165000	165100
VEHIC04YR	Vehicle 4 Year	4 years	Automobile, delivery		165000	165100
			Automobile, passenger		165000	165100
			Parking lot sweeper		165000	165100
			Truck, pickup		165000	165100
			Van delivery		165000	165100
			Van passenger		165000	165100
VEHIC10YR	Vehicle 10 Year	10 years	Bus, passenger		165000	165100
			Tractor		165000	165100
			Truck (automotive), forklift		165000	165100
			Truck (hand) hot-food		165000	165100
			Truck (hand) tray		165000	165100
			Truck, multi purpose filing		165000	165100
			Truck, platforms		165000	165100
			Other Farm Machinery		165000	165100
INT	Intangible Assets (other than Software)	20 years			168200	
	Water, Timber, Mineral Rights & Easements	20 years			168220	
	Patents, Trademarks & Copyrights	20 years			168230	
SOFTWARE	Software	10 years			168210	
WOARTD	Works of Art/Depreciable	40 years			168100	
ARTCND	Works of Art - Cap, Non-Deprec	N/A			168100	
	Library Collections	10 years		(3)	164000	

Notes:

(1) If added as individual new asset, item should be capitalized only if it meets or exceeds the capital threshold of \$ 100,000. If added as part of a total project (parking lot, athletic field, etc.) then it should be capitalized as a part of the the overall asset if the total project cost is \$ 100,000 or greater.

(2)

Many of these items could either be capitalized as a stand alone equipment or a building improvement if considered an intergral part of the original building. Management will have to determine the most appropriate capitalization methodology. If capitalized as new stand alone equipment, the asset would be capitalized using the useful life of that equipment category. If capitalized as a building improvement/betterment, it would building improvement capitalization guidelines in section 7.4.4.

(3) There are no capital asset profiles set up in the AM module for Library Collections. Library Collections are capitalized and depreciated on a composite basis. See Section 7.8.3 for instructions on Library Collections.