

APPENDIX

A.
SUGGESTED USEFUL LIVES
OF
FIXED ASSETS

APPENDIX A
Useful Lives

SUGGESTED USEFUL LIVES

Appendix A offers suggested useful lives for various types of depreciable assets. Use of these estimates is not required. They are presented to aid those districts which have not recorded depreciation in the past, but are now required by the uniform accounting systems to do so. Districts which through experience have developed satisfactory depreciation rates should continue to use them.

The basis for depreciation, definitions and suggestions for the first-time valuation of assets are given in Appendix B - "Accounting for General Fixed Assets", Parts I and II. Parts III and IV of Appendix B are not applicable to utility-type districts, but apply to districts subject to 9000 - Other Districts, in which depreciation is not recorded.

Assets and their estimated lives are presented by type of district:

- 1000 - General
- 2000 - Water Utility
- 3000 - Harbor & Port
- 4000 - Airport
- 5000 - Transit
- 6000 - Hospital
- 7000 - Electric Utility
- 8000 - Waste Disposal

Under "General" are items which might be used in any district, such as tables, adding machines, etc. The other categories contain assets which are probably unique to the type of district indicated, although there could be exceptions. For example, ambulances, while listed under 6000 - Hospital, might be owned by an airport district.

Some districts may prefer to group certain assets and depreciate the group on a composite life basis. The listings include estimates for some such groups.

The schedules which follow can never completely catalog all items which might be found in California's thousands of special districts. For assets not included, some asset with enough similarity to serve as a guide can probably be found.

1000. GENERAL

Accounting machines	8	Under 5 tons	8
Adding machines	10	Aluminum ware	22
Addressographs	15	Amplifiers	5
Agricultural equipment	22	Antenna systems	6
Air conditioners (window)	10	Anvils	15
Air conditioning systems:		Apartments	50
Over 20 tons	15	Automobiles	4
5-15 tons	12	Balances	15

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Bath houses:		Culverts:	
Brick, concrete, masonry	33	Galvanized iron	25
Wood	20	Masonry	50
Benches	20	Cutters	10
Bins	20	Desks	15
Blacksmith shop equipment	20	Dictating equipment	8
Boats:		Dish sterilizers	10
Power	15	Dishwashers	10
Row	10	Ditto machines	10
Boilers	20	Draperies	8
Bookkeeping machines	8	Dryers:	
Broilers	10	Clothes	15
Buffer, electric	10	Hair	10
Building & structures	30	Drill presses	15
Bulldozers	8	Dwellings	60
Business machines	15	Electric transcribers	5
Cabinets	15	Elevators	20
Cables	4	Embalming equipment	10
Calculators	10	Emory wheels	15
Cameras	5	Extractors, laundry	15
Carpets	8	Factory buildings	50
Carrousel	15	Fans, ventilating	12
Cash registers	10	Farm buildings	60
Casket lowering devices	5	Fences:	
Caterpillars	8	Chain link, wood	15
Cattle	8	Brick, stone	35
Cement gun machines	4	Iron	30
Cemetery roads	50	File cabinets	15
Cesspools	15	Firearms	20
Chairs	15	Fire boxes	10
Chapels	50	Fire extinguishers	3
Check protectors	10	Fire protection systems	20
Cisterns	33	Flagpoles	20
Clock systems	15	Floor waxing, scrubbing	
Coaster dips (amusement)	15	machines	7
Collators, electric	12	Folders (laundry)	15
Communication systems	25	Food choppers	12
Compressors	12	Frames, turning	15
Concrete mixers:		Fryers, deep fat	10
Electric, gas	5	Fumigators	10
Steam	8	Garages	60
Conduits (underground)	70	Goats	5
Conveyor systems	15	Graders	17
Cookers, pressure	10	Grain elevators	75
Coolers, walk-in	20	Grandstands:	
Copy machines	8	Concrete, steel	30
Cranes	30	Wood	15
Cremation retorts	25	Grave coverings	5
Creosoting plants	22	Grease pumps	3

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Green houses	25	Meat choppers	10
Griddles	10	Microfilm units	15
Grinders:		Microphones	7
Bench	15	Microprojectors	20
Coffee	10	Milking machines	20
Hardware	25	Milling machines	15
Harnesses	10	Mirrors	20
Heaters:		Mixers:	
Electric	12	Food	15
Gas	15	Concrete	12
Heating systems	20	Motion picture	
Helmets, diving suits	10	projectors	10
Hogs	5	Motors, AC & DC:	
Hoists	20	Small	8
Horses	10	Medium	10
Hoses:		Large	12
Fire	5	Mowers, electric	
Garden	15	trimmer	3
Ice cream freezers	10	Mules	10
Ice cream storage		Nailing machines	20
cabinets	10	Office buildings	67
Ice cube making equipment	10	Office equipment	20
Ice plant	22	Office furniture &	
Ice & refrigeration		fixtures	15
equipment	18	Oil tanks	35
Impact wrench	10	Organs	15
Incinerator	10	Ovens, baking & roasting	15
Incubators, brooders	15	Paint spray booths	15
Ironers	15	Paint spraying equipment	12
Jackhammers	3	Paper balers	20
Jointers, planers, electric	15	Pavilions:	
Kettles, steam jacketed	10	Fireproof	40
Kilns	10	Frame	30
Ladders	10	Paving:	
Lathes	20	Asphalt	10
Lawn mowers, power	3	Concrete	15
Loaf molding equipment	10	Gravel	5
Lockers, steel	12	Peelers - potato,	
Loft buildings	67	vegetable	15
Logging machinery &		Pianos	12
equipment	10	Picking machines	5
Looms	15	Piers	33
Lumber remanufacturing		Pipe	20
plants	20	Planers & shapers,	
Machine shops	60	electric:	
Machine tools	18	Metal	15
Mailing machines	12	Wood	20
Mangles	12	Plows	15
Marking machines	15	Plumbing	20
Mausoleums	50	Poles (telephone)	26

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Polishers, buffers	10	Snow blowers	10
Pools, swimming	20	Splicers, film	15
Portable sawmills & equipment	10	Steam cleaners	10
Presses:		Steamers, vegetable	10
Shop	20	Stenorettes	5
Laundry	15	Steropticons	15
Projection machines	15	Stoves:	
Radios, two-way	8	Cooking	15
Radio towers & masts	15	Heating	10
Railroad equipment	25	Suction pumps	10
Refrigerators	12	Tables	15
Restaurant furniture & fixtures	12	Tarpaulins	8
Riveters	4	Telephone systems	20
Roofs:		Television central antenna systems	10
Tar & gravel	20	Tents	5
Asbestos	25	Thermometers	5
Asphalt & tar	15	Thermometers, recording	20
Galvanized iron:		Threshing machines	15
Hot dipped	20	Time recording equipment	10
Cold dipped	15	Toasters, commercial type	8
Rugs	10	Tractors	8
Saddles	10	Transcribing equipment	10
Safes	35	Transmission machinery	15
Saws:		Transverters	15
Band	10	Trees & vines:	
Bench	15	Almond, grapefruit, lemon, orange, pear, walnut	40
Sawmill machinery & equipment	25	Apple, cherry, olive	50
Scales:		Apricot	25
Counter, platform, postal	10	Fig	60
Laundry	20	Plum, prune	33
Scooters	15	Peach	15
Separators, cream & grain	15	Banana	10
Sewer & water lines, underground	20	Trucks, hand	20
Sewing machines	10	Trucks, heavy	10
Shaking machines	10	Trucks, lift	15
Shears, squaring & floor	20	Trucks, pick-up	5
Sheep	5	Typewriters	5
Ships	25	Urns - coffee, milk	12
Shovels:		Vacuum cleaners	10
Electric	20	Vacuum cleaning systems	20
Steam	25	Vats, dipping	10
Shrubs, lawns, trees	10	Ventilating fans	15
Signs	12	Vises	5
Silverware	5	Waffle irons, commercial-type	15
Skill saws	3	Warehouses	75
Slicers, bread & meat	10	Washing machines	15
Slides, playground	15	Water coolers - bottle, fountain	10
Smudge pots	10		

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Water heaters	20	Wheelbarrows	2
Water purifiers & softeners	15	Wiring:	
Welders - arc, acetylene	10	Inside	25
Wells, well pumps	25	Outside	15
		Wrapping machines	15
		Yard lighting	20

2000. WATER UTILITY

Accessory dam equipment	33	Pumps	50
Bridges	20	Railroads	33
Bridges, railroad	33	Reservoirs	100
Canal linings	100	Roads	33
Cement pipe plant	25	Settling basins	50
Chlorinators	12	Siphons	20
Coagulating basins	50	Source of supply plant:	
Collecting conduits	75	Structures & improvements	40
Dams, structures & improvements	33	Collecting & impounding reservoirs	100
Dams, impounding	100	Lakes, rivers & other intakes	50
Diesel engines	25	Wells	30
Drains	100	Supply Mains	60
Filters	50	Spillways	25
Flumes	50	Springs	100
Gates	50	Stand pipes	50
General Plant:		Steam engines	30
Structures & improvements	40	Transmission & distribution plant:	
Office furniture & equipment	12	Structures & improvements	40
Transportation equipment	12	Reservoirs & tanks	60
Stores equipment	15	Mains:	
Laboratory equipment	15	Cast iron, asbestos, cement	75
Power operated equipment	15	All other	40
Tools, shop & garage equipment	20	Services	30
Houses, ditchtender	20	Meters	30
Hydrants	40	Meter installations	35
Infiltration galleries	100	Hydrants	40
Mains, cast iron:		Other plant	25
4" or less	50	Tunnels	100
8-10"	75	Water measuring devices	110
6"	65	Water treatment plant:	
12" or over	100	Structures & Improvements	40
Meters	30	Water treatment equipment	30
Pumping plant:			
Structures & improvements	40		
Pumping equipment	25		
Other pumping plant	20		

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WATER UTILITY

Weirs	50
Wells - irrigation & drainage	30

3000. HARBOR & PORT

Barges:		Nets, fishing:	
Steel	30	Gill	4
Wood	25	Trap	5
Boats:		Paving (Pier)	20
Hoist or derrick	20	Piers, minor	25
Hull	33	Pilings	10
Docks	25	Pontoons, steel	33
Dories	10	Rowboats	10
Dredges:		Scows:	
Steel hull	30	Steel	30
Wood hull	30	Wood	25
Elevators - floating, grain	40	Steam vessels:	
Ferryboats	40	Coastal	38
Hoists	25	Ocean	33
Launches	33	Oil tankers	30
Lighters:		Passenger, freight	40
Steel	30	Excursion	50
Wood	25	Tugs - gas, oil	30
Motor vessels - diesel, ocean	33	Tugs, steam	40

4000. AIRPORT

Aircraft	5	Hangar equipment	10
Buildings:		Lighting equipment, air-	
Fireproof	40	port & airway	15
Frame	20	Propellers:	
Communication equipment	4	Regular	2,000 hrs
Communication equipment, airway	6	Full-feathering	4,000 hrs
Engines, aircraft	6,000 hrs	Shop equipment	10
Fuel storage & distribution equipment	10		

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5000. TRANSIT

Ballast	50	Grading	50
Bridges, trestles, culverts	45	Locomotives, electric	35
Busses, diesel:		Moguls	12
Street use	15	Passenger cars	35
Charter	7	Rails, fastenings,	
Urban	10	joints	28
Interurban	8	Shelters, passenger	15
Trolley	15	Shops & car houses	55
Bus equipment	15	Signals & interlocking	
Conduits, underground	60	apparatus	25
Crossings	25	Signs	25
Fences	25	Stations & structures	50
		Substation buildings	45
		Substation equipment	25
		Ties	28

6000. HOSPITALS

Analyzers, gas	10	Chloridometer, titrators	12
Ambulances	4	Chromatographs, gas	10
Anesthesia units	15	Cobalts, radioactive	5
Audiometers	10	Coldpack units, floor	12
Auto-analyzers	10	Collectors - silver,	
Autoclaves	15	automatic	15
Autoscalers, ionic	10	Colorimeters	10
Bain maries	15	Condensate tanks	20
Basal metabolism units	10	Condensers	15
Bassinets, heated	10	Coolers, dehumidifiers	15
Baths	15	Counters, radiation	10
Beds	15	Croupettes	10
Biochemical analysis		Crushers, syringe	10
units, micro	10	Defibrillators	10
Blanket dryers	15	Diathermy units	10
Blanket warmers	15	Disinfectors	15
Bleach tanks	15	Distilling apparatus	20
Blood clot timer units	15	Driers, sonic	10
Blood counters	15	Electrocardiographs	10
Blood processing units	10	Electroencephalographs	10
Boiler houses	30	Electrosurgical units	10
Bottle washers	10	Examining tables	15
Breathing units	10	Fluoroscopes	10
Cabinets, solution	15	Furnaces, laboratory	20
Cardiographs	10	Garages:	
Carts, food	10	Masonry	25
Cassette changers	15	Wood frame	15
Centrifuges	15	Generator sets	25
Chairs - dental, specialist,		Glove conditioners,	
steel	15	driers, powdering	
		machines, testers	10

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HOSPITALS

Graphotypes	15	Respirators	10
Heaters	15	Respirometers	10
High frequency apparatus with diathermy	10	Resuscitators	10
Homogenizers	15	Rinsers, sonic	10
Hospital buildings - masonry, steel or reinforced concrete frame	40	Scanners, isotope	10
Hospital buildings - wood frame	30	Scintillation scalars	10
Hubbard tanks	15	Seriographs, automatic	10
Hydrocollators, floor	12	Serological baths	15
Illuminator units, multi- film	15	Sharpeners, microtome knife	15
Incubators, laboratory	15	Spectrometers	10
Kymographs	10	Spectrophotometers	10
Lamps:		Sterilizers	20
Deep therapy, infrared		Storage buildings	20
mercury quartz	10	Tables:	
Emergency	15	Autopsy, obstetrical, operating	20
Lights:		Examining, therapy	15
Delivery, operating	15	Refrigerated	12
Examining	10	Tanks - hot water, paraffin, soap	15
Portable emergency	20	Tents, oxygen	10
Linen markers	15	Tissue processors	10
Linen table	15	Tray conveyors	15
Meters, pH	10	Trucks, hot food	10
Microscopes	15	Tumblers	15
Nurse call systems	20	Ultraviolet units	15
Oil storage tanks	20	Vibrators	10
Oscilloscopes	15	Volumetric apparatus	10
Ovens - paraffin, sterilizing	10	Warmers - dish, food	15
Oxygen, air piping	20	Water baths	15
Oxygen tents, motors & trucks	10	Whirlpool baths	15
Paging systems	15	X-ray:	
Photometers	10	Developing tanks, film dryers, film processors, deep therapy, mobile machines, superficial therapy machines	10
Physicians in-and-out registers	15		
Pulmotors	10		
Pumps - vacuum, pressure	15		
Radiographic-fluoroscopic combinations	10		
Residences:			
Masonry	30		
Frame	25		

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Hospital Groups

Administration	18	Dietary	12
Anesthesiology	16	Emergency service	17
Central services & supply	15	Employee health service	17
Clinics	15	Fiscal services	15
Delivery & labor rooms	20	General services	14

HOSPITAL

House staff quarters	18	Personnel quarters	18
Housekeeping	10	Pharmacy	18
Laboratories	12	Physical therapy	10
Laundry & linen	15	Physicians' offices	17
Maintenance of plant	15	Radiology	17
Medical library	20	Recreational therapy	15
Medical records	18	Retail shops	12
Occupational therapy	15	School of nursing	16
Operating room	20	Social services	20
Operation of plant	20	Student residences	18
Patient care units	18		

7000. ELECTRIC UTILITY

Steam production:		Fuel holders, producers & accessories	20
Structures & improvements	50	Prime movers	20
Boiler plant equipment	35	Generators	20
Turbogenerator units	40	Accessory electrical equipment	20
Accessory electric equipment	35	Miscellaneous power plant equipment	20
Miscellaneous power plant equipment	25	Transmission plant:	
Engines & engine driven generators	20	Structures & improvements	45
Hydraulic production:		Station equipment	30
Structures & improvements	60	Towers & fixtures	45
Reservoirs, dams & waterways	100	Overhead conductors & devices	40
Water wheels, turbines & generators	35	Underground conduit	45
Miscellaneous power plant equipment	35	Underground conductors & devices	30
Roads, railroads & bridges	60	Roads & trails	60
Accessory electric equipment	35	Production plant:	
Other production:		Structures & improvements	45
Structures & improvements	45	Station equipment	30
		Poles, towers, fixtures	40
		Overhead conductors & devices	30

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ELECTRIC UTILITY

Underground conduit	45	General plant:	
Underground conductors & devices	30	Structures & improvements	50
Line transformers	30	Office furniture & equipment	20
Services	30	Transportation equipment	10
Meters	30	Store equipment	20
Storage battery equipment	20	Tools & shop equipment	20
Installations on customer's premises	25	Laboratory equipment	25
Street Lights & signal systems	25	Communication equipment	20
		Miscellaneous equipment	20

8000. WASTE DISPOSAL

Aeration systems	15	Meters, metering vaults	50
Centrifuges	10	Motors	20
Chlorinators	12	Outfall sewer lines	75
Clarifiers:		Pumps, centrifugal	15
Circular	25	Screens, rotary	15
Rectangular	15	Structures - sewage disposal & treatment plant	40
Filters, vacuum	15	Trunk lines - concrete, clay, cast iron, abestos, cement	50
Incinerators - screening, sludge	15		
Kilns	15		
Manholes	50		