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APPENDIX B

MINIMUM/MAXIMUM USEFUL LIFE YEARS

PLANT CATEGORY ESTIMATED YEARS OF USEFUL LIFE

| Structures: Temporary Semi-permanent Permanent | Not in excess of 10 years At least 10 years but not in excess of 20 years At least 20 years but not in excess of 50 years |
|---|---|
| Aircraft: | Not in excess of 20 years |
| Dredges: | |
| Hopper | At least 30 years but not in excess of 50 years |
| Sidecaster | At least 30 years but not in excess of 40 years |
| Special Purpose | At least 30 years but not in excess of 40 years |
| Pipeline | At least 30 years but not in excess of 50 years |
| Dustpan | At least 30 years but not in excess of 50 years |
| Cutterhead | At least 30 years but not in excess of 50 years |
| Floating Plant: | |
| Any boat less than 26' | At least 5 years but not in excess of 15 years |
| Towboat | At least 25 years but not in excess of 40 years |
| Survey Boat | At least 20 years but not in excess of 40 years |
| Patrol Boat | At least 20 years but not in excess of 40 years |
| Swath Vessel | At least 20 years but not in excess of 40 years |
| Debris Boat | At least 20 years but not in excess of 40 years |
| Snagboat | At least 20 years but not in excess of 40 years |
| Derrickboat | At least 25 years but not in excess of 40 years |
| Bank Grader | At least 30 years but not in excess of 40 years |
| Bank Grading Plant | At least 25 years but not in excess of 40 years |
| Crane Dragline | At least 30 years but not in excess of 40 years |
| Dry Dock | At least 30 years but not in excess of 40 years |
| Mat Sinking Plant | At least 25 years but not in excess of 40 years |
| Quarterboat | At least 30 years but not in excess of 40 years |
| Tender | At least 25 years but not in excess of 40 years |

Barge PLANT CATEGORY

Anchor Barge Buoy Barge Crane Barge Deck Cargo Barge Fuel Barge Service Barge Shop Barge Mooring Barge Pontoons Other Items

Mobile Land Plant:

Passenger Cars Trucks Tractors Trailers and Lowboys Buses Cranes Drill Rigs Pumps and Welders Forklifts Compressors Tractor Crawlers Other Items

Fixed Land Plant:

Laboratory Equipment Printing Plant Mainframe Computers Mini Computers Micro Computers Computer Software Backbone/Microwave System Radio Equipment CADD WCDS

At least 30 years but not in excess of 40 years ESTIMATED YEARS OF USEFUL LIFE

At least 30 years but not in excess of 40 years At least 30 years but not in excess of 40 years At least 30 years but not in excess of 40 years At least 25 years but not in excess of 40 years At least 30 years but not in excess of 40 years At least 30 years but not in excess of 40 years At least 30 years but not in excess of 40 years At least 30 years but not in excess of 40 years At least 30 years but not in excess of 40 years At least 30 years but not in excess of 40 years At least 20 years but not in excess of 40 years At least 5 years but not in excess of 40 years

Not in excess of 6 years

At least 6 years but not in excess of 10 years At least 6 years but not in excess of 10 years At least 6 years but not in excess of 10 years At least 6 years but not in excess of 10 years At least 15 years but not in excess of 20 years At least 15 years but not in excess of 20 years At least 15 years but not in excess of 20 years At least 15 years but not in excess of 20 years At least 6 years but not in excess of 20 years At least 6 years but not in excess of 10 years At least 10 years but not in excess of 20 years At least 10 years but not in excess of 15 years At least 2 years but not in excess of 20 years

At least 5 years but not in excess of 20 years At least 5 years but not in excess of 20 years At least 5 years but not in excess of 7 years At least 5 years but not in excess of 7 years At least 3 years but not in excess of 5 years At least 2 years but not in excess of 3 years At least 10 years but not in excess of 20 years At least 5 years but not in excess of 10 years At least 3 years but not in excess of 5 years At least 3 years but not in excess of 5 years At least 3 years but not in excess of 5 years At least 3 years but not in excess of 5 years

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Other Items

At least 2 years but not in excess of 20 years

ESTIMATED YEARS OF USEFUL LIFE

| PLANT CATEGORY | ESTIMATED YEARS OF USEFUL LIFE |
|---------------------------|---|
| Tools, Office Furniture, | |
| and Equipment: | |
| Office Furniture | At least 10 years but not in excess of 15 years |
| Audio-Visual Equipment | At least 5 years but not in excess of 10 years |
| Survey Equipment | At least 5 years but not in excess of 10 years |
| Electronic Equipment | At least 5 years but not in excess of 10 years |
| Drafting Equip (not CADD) | At least 5 years but not in excess of 10 years |
| Copiers | At least 3 years but not in excess of 10 years |
| Other Items | At least 3 years but not in excess of 10 years |