

**Reclamation Manual**  
Directives and Standards  
**TEMPORARY RELEASE**  
(Expires 02/22/2017)

**Table 6. Unit of Property/Plant Item Service Life<sup>1</sup>**

USBR, WAPA, USACE, BPA   FEDERAL HYDROPOWER EQUIPMENT REPLACEMENT BOOK - TABLE 6 "BLUE PAGES"										
TABLE ITEM #	FERC ACCOUNT NUMBER	USBR ACCT	USACE ACCT	FERC UNIFORM ACCOUNT NAME	ITEM	SUB-ITEM	UNIT OF PROPERTY / PLANT ITEM	SERVICE LIFE (YR)*	RETIREMENT UNITS* & MAINTENANCE ITEMS	JUSTIFICATION NUMBER
<b>1 LAND AND LAND RIGHTS</b>										
2	330 if Hydraulic Production Plant, 350 if Transmission Plant, 389 if General Plant	100	010	LAND AND LAND RIGHTS	1		Acquisitions	N/A	*None	
3						a	Fee Land		Each parcel retired or added	
4						b	Easements, Lesser Interest			
5						c	Resettlements and Damages			76
6						d	Land Acquisition Expenses			76
7						e	Other Land Costs			
8		110	020	LAND AND LAND RIGHTS	2		Relocation	N/A	*None	
9						a	Relocation of Fee Land Property of Others			76
10						b	Easements, Lesser Interest			76
11						c	Resettlements and Damages			76
12						e	Relocation of Highways and Roads			
13						e	Railroads and Appurtenant Structures			

<sup>1</sup> This appendix is an excerpt from the fiscal year 2016 beta version of the Federal Replacements Units, Service Lives, Factors (Replacement Book).

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14						f	Relocation of Utilities				
15						g	Power Lines, Telephone, Telegraph, Gas, Oil, Water Lines, Buildings, Cemeteries, and Historical Monuments				
16						h	Land Acquisition Expenses				
17					3		Construction Cost, including payments for relocation by owner	N/A	*None	76	
18	331 if Hydraulic Production Plant, 352 if Transmission Plant, 390 if General Plant	120	N/A	LAND CLEARING	4	Clearing		N/A	*None. Per FERC, Clearing is not to be charged to the land and land rights accounts, but to the appropriate plant account directly benefitted, assumed to be in 331, 352 or 390.		
19							a	Clearing Land and Right-of-Way		All clearing operations other than initial clearing should be charged to maintenance.	
20							b	Clearing and Cutting Danger Trees			
21							c	Clearing Substation and Switching Area		All clearing operations other than initial clearing should be charged to maintenance.	
22							d	Clearing Transmission Line Land Right-of-Way		All clearing operations other than initial clearing should be charged to maintenance.	

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23	<b>STRUCTURES AND IMPROVEMENTS</b>										
24	331	130	Use 071 Power-house, for Pumping Plants use 013	STRUCTURES AND IMPROVEMENTS	POWER HOUSE OR PUMPING PLANT						
25					1	Basic Structure					
26					a	Major Structure (Category 1)					
27					b	Building, except roof covering of the types defined below (Category 1 defined in Justification 7)					
28					2	Powerhouse and Pumping Plant Structural and General Service Facilities Systems					
29					a	Water System, Potable and Raw Water					
30					b	Sewer System					
								100	Basic structure has no maintenance items	7	
								100	Concrete, grounding mat, foundations, grouting, weeps and drains, tunnel, pipe, backfill, structural steel frame, walls, interior partitions, seals, floors, trim doors, windows, platform railings and gratings	7	
								100	*Complete structure, including sub items a - k		
								25	*System, complete, each system Septic tanks, treatment tanks, settling basins, pumps, motors, manholes, pipelines, disposal, facilities		

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31						c	Heating, Ventilating and Air-conditioning Systems (HVAC)	25	Ducts, fans, motors, louvers, controls, grilles, gratings, pumps, motors, condensers, compressors, piping, controls, wiring	
32						d	Drainage System	25	*System, complete, each system Sump pump, motor, controls or protective items, piping, drain	
33						e	Fire Protection System	25	Sprinklers, hose, reels, racks, pipe, valve, controls, alarm, CO2 cylinder, extinguisher	
34						f	Lighting System	35	*System, complete, each system Fixtures, switches, wiring	
35						g	Signaling System	25	Horns, gongs, lights, bells, switches, wiring	
36						h	Plumbing System	25	Toilet facilities, piping, traps, vents	
37						i	Vacuum Cleaning System	25	Motor, controls, fans, piping, outlets	
38						j	Water System	25	Wells, pumps, storage tanks, treatment plants, filters, distribution system, pipelines, meters, motors, valves, manholes	
39						k	Heating System, Solar	15	Pumps, tanks, piping, individual collectors	48

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40						I	All Components Not Listed Elsewhere	N/A	*None	76
41					3		Intake Structure (When integral part of Powerhouse)		*Complete structure, including sub items a-f	76
42						a	Lifting Beams	100	*Complete Set of all Intake Beams	76
43						b	Intake Gates	100		76
44						c	Machinery, Gate Operating	100	*Complete System for one Gate	76
45						d	Stoplogs and Bulkheads	50	*Complete Set for all gates	76
46						e	Cranes, Hoists, Derricks and Cableways, and the machinery or operating them excluding mobile crane and crawler types	50	*Cranes, complete  For category 2 buildings with cranes, hoists and derricks: Bridge traveling and trolley traveling equipment, controls, motors, runway collectors, blocks, wire ropes, bearings	19
47						f	All components not listed elsewhere	N/A	*None	76
48					4		Elevator, complete with operating mechanism, excluding embedded parts	40		76
49					5		Trash Racks	40	*Complete Set for one generating unit	76
50					6		Floating Trash Boom	25		76

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51					7		Roof Covering, 3,000 sq. ft. and over for one building when made of impervious, bituminous or other types of nonpermanent materials (exclusive of permanent deck, structural supports, and insulation)	20	Roof patching materials, flashing, cement slab, gravel, tile, slate, composition	42
52	331, 332	130, 153	060	STRUCTURES AND IMPROVEMENTS	FISH AND WILDLIFE FACILITIES					
53					1		Fish Hatchery Station (Category 2 )	50	Foundation, floor, walls, windows, doors, partitions, plumbing, wiring, heating and ventilating, roof (except for roof covering listed below)	7
54						a	Fish ladders Structure, including Collection Channel and Training Walls	100		76
55						b	Weirs	50	*Complete System for one Fish ladder	76
56						c	Stoplogs	50	*Complete Set for all Fish ladders	76
57						d	Valves, Gates and Operating Machinery	50	*Complete System for one Fish ladder	76
58						e	Other Fish ladder components not listed elsewhere	N/A	*None	
59					2		Fish Elevator or Fish locks, complete with Operating Mechanism	50		76

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60					3		Fish Propagation Facilities not otherwise listed	50		76
61					4		Wildlife Preservation Facilities not otherwise listed	50		76
62					5		Buildings, concrete, excluding replaceable roofs 3,000 sq. ft. and over per building	50		76
63					6		Buildings, other than concrete, complete, excluding replaceable roofs, 3,000 sq. ft. and over per building	50		76
64					7		Fish Attraction Water Pumps and Motors under 250 hp	30	*Complete Set of all pumps and motors	76
65					8		Pump impeller, 1,500 hp and over	40		32,76
66					9		Pump impeller, 250-1,499 hp	35		32,76
67					10		Pump Motor, Stator Winding (less stator iron), 1,500 hp and over	25		51,76
68					11		Pump motor, Stator Winding (less stator iron), 250-1,499 hp	35		51,76
69					12		Pump motor, Thrust Bearing, 1,500 hp and over	50		76
70					13		Lighting System	35		76
71					14		Main Power System, excluding Power Boards, Engine Generator Sets 100-kW and over and Transformers 1,000-kw and over	50		76

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72					15		Main Power, Lighting and Control Boards, complete with attached accessories	35		76
73					16		transformers, Liquid-filled or air or Gas insulated, 1,000 kVA total or more in one or more phases not part of power board	15		76
74					17		Engine Generator Sets, 100-kW or over	40		76
75					18		Air Compressors, complete, 100 cfm and over	25		76
76					19		Roof coverings, 3,000 sq. ft or over per building	20		76
77					20		Trucks and Fish Transportation Tanks, including refrigeration and aeration equipment, if applicable	10		76
78					21		Fish Tapping Station, concrete, complete	50		76
79					22		Fish Tapping Station, timber, complete	25		76
80					23		Fingerling By-pass Channels, Systems applicable and Equipment	XX	*As applicable	76
81					24		Fish Attraction and Guidance Systems; applicable Sonic, Visual, Electrical and Electronic	XX	*As applicable	76
82					25		Wildlife Refuge Buildings (Category 2)	50	Foundation, floor, walls, windows, doors, partitions, plumbing, wiring, heating and ventilating, roof (except for roof covering listed below)	7



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83					26		Roof Covering for one building, when made of impervious, bituminous or other types of nonpermanent materials (exclusive of permanent deck, structural supports, and insulation)	20	Roof patching materials, flashings, cement slab, gravel, tile, slate, composition	42	
84	331,352,353,398	130	19	Note: use FERC code 331 for Hydraulic Production Plant, 352 for Transmission Plant, 353 for Station Equipment, 398 for General Plant	OPERATORS CAMP, VILLAGE, and STATION YARD BUILDINGS; GROUNDS; AND RECREATION FACILITIES APPURTENANT TO IDENTIFIED PROPERTIES						
85					1		Structures (Category 2 Defined On A-7): Operational Buildings and Structures, other than Concrete, excluding replaceable Roof Coverings of 3,000 sq. ft. or more		Foundation, floor, walls, windows, doors, partitions, plumbing, wiring, heating, and ventilating.	7	
86						a	Laboratory	50			
87						b	Dwelling	50			
88						c	Personnel Residence Housing	50		76	
89						d	Dormitory	50			
90						e	Guest house	50			
91						f	Office Building	50			
92						g	Administration Building	50			
93						h	Municipal Building	50			

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94						i	Community Buildings	50		
95						j	Police Station	50		
96						k	Fire Station	50		
97						l	Hospital	50		
98						m	School	50		
99						n	Garage	50		
100						o	Storage Building	50		
101						p	Warehouse	50		
102						q	Tool House	50		
103						r	Shop	50		
104					2		Crane, Hoist, Derrick, Or Cableway when replaced with Building, Category 2.	50	Bridge traveling and trolley traveling equipment, controls, motors, runway collectors, blocks	19
105					3		Roof Covering complete for one building, when made of impervious, bituminous or other types of nonpermanent materials (excluding supports, and insulation)	20	Roof patching materials, flashings, cement slab, gravel, tile, slate, composition	42
106	331, 352	130	19	Use FERC code 331 for Hydraulic Production Plant,	4		Structural and General Service Facility Systems, Grounds and Utilities			

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107				352 for Transmission Plant		a	Water Meters and Supply System for a building or for general purposes	25	Wells, pumps, storage tank, treatment plants, filters, distribution system, pipelines, meters, motors, valves, manholes	
108						b	Sewer System	25	Septic tanks, treatment tanks, settling basins, pumps, motors, manholes, pipelines, disposal facilities	
109						c	Lighting System	35		76
110						d	Electric Distribution System	25	Distribution transformers, poles and appurtenances, conductors, insulators, cables, lighting facilities	
111						e	Gas System	25	Pipes, shutoff valves	
112						f	Fire Protection System (when forming a part of a structure)	25	Sprinkler system, hose and cabinets, reels and racks, pipes and valves, controls and alarms, CO2 cylinders and valves	
113						g	Drainage System	25	Sump pumps, motors, controls, protective items, pipes, drains	76
114						h	Incinerator	25	Burners, grate, handling equipment	
115						i	Heating System, Conventional	25	See air conditioning system	
116						j	Heating System, Solar	15	Pumps, tanks, piping	48

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117					5		Grounds And Site Improvements			
118						a	Streets, Roads and Roadways, Curbs, and Sidewalks intrasite, intended primarily for connecting employee's houses with the power plant, pumping plant, and other structures.	100	Total replacement of a complete site improvement at one time is not expected. Maintenance includes the repair and replacement of all items in the grounds and site improvement category. Roads and Parking - if item is replaced and life extended it will be capitalized (50 years) . Refer to Methodology Section/Test for Capitalization Grading, culverts, etc., including permanent paving and surfacing within the property lines.	
119						c	Fences and fence curbs and other protective works	N/A	Posts, wire, gates	
120						d	Landscaping, Lawns, Shrubbery	N/A	Shrubs, grass, trees	
121						e	Piers, Docks, and mooring facilities: Concrete	50	*Independent Structure, complete	76
122						f	Parking Areas	50	Resurfacing	
123						g	Retaining Walls	N/A	Concrete, reinforcing steel	
124						h	Sidewalks and Walkways, Culverts, Curbs, Gutters, etc.	N/A	Concrete, asphalt	
125						i	Sprinkling systems	N/A	Piping, heads, valves	

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126						j	Streets and Alleys	N/A	Resurfacing, culverts	
127						k	Waterfront Improvements, Docks, Piers, Wharves, etc.	50	*Building or structure, complete Timbers, posts, concrete, floats	
128						l	Water supply piping, hydrants, and wells	N/A	Pipe, valves, casings	
129						m	Yard Drainage System	N/A	Sump pump, motor, controls, pipes, drains	
130						m	Yard Lighting System	35	Poles, lights, wire, switches, distribution transformers	
131						n	Other components not listed elsewhere	N/A	*None	
132	331, 352	130	14	STRUCTURES AND IMPROVEMENTS	6		Recreational Facilities			
133						a	Buildings, concrete, excluding replaceable roof coverings of 3,000 sq. ft. and over per building	100		76
134						b	Buildings, other than Concrete excluding replaceable Roofing Coverings of 3,000 sq. ft. or over per building	50		76

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135						c	Roof Coverings, complete for one building, 3,000 sq. ft or more per building	20		76
136						d	Athletic Field Structures and Improvements	N/A	Bleachers, lights, and equipment	
137						e	Roads Including Roadbase, Culverts, Surfacing, Bridges Including Concrete, Concrete, or Masonry	100	*Complete item, including sub items a-d	76
138						f	Parking Areas	100		76
139						g	Sewers, Drainage Facilities, and Other Recreation Developments excluding components listed elsewhere	100	*Complete item, including sub items a-c	76
140						h	Electric System, Power and Lighting	25		76
141						i	Piers, docks, booms, and bridges: timber	25	*Independent Structure, complete	76
142					7		Other Major Structures			
143						a	Permanent Structures adjacent to the Powerhouse or Pumping Plant Building (Category 2) Buildings For General Public Needs, Vista Houses	50	See Operators Camp or Village above for typical minor items of property	7
144						b	Buildings For General Public Safety Needs	50		7

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145						c	Miscellaneous Major Structures appurtenant to identified properties such as Personnel Housing, Tool Houses, Warehouses, Garages, Shops, Service Centers Laboratories (See Operators Camp Or Village)	50		7
146						d	Roof covering complete for one building, when made of impervious, bituminous or other types of nonpermanent materials (exclusive of permanent deck, structural supports, and insulation)	20	Roof patching materials, flashings, cement slab, gravel, tile, slate, composition	42
147						e	Miscellaneous Systems (Except Solar Heating)	N/A		
148						f	Heating System, Solar	15	Pumps, tanks, piping, individual collectors	48
149						g	Railroad Siding (Powerhouse Spur) Or Railroad, Intrasite	N/A	Rails and accessories, ties, switches, tie plates, ballast, guards, fencing	
150						h	Structures and Equipment for Gaging and Water-Level Recording Purposes. (Category 3)	25	House and structure, well, cableway, car, recording and transmitting equipment	7
151	331, 352	130	076	Use FERC code 331 for Hydraulic Production Plant, 352 for Transmission	SWITCHYARD AND SUBSTATION					
152							Switchyard And Substation Building			

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153				Plant	1		Structure, except roof covering of the types defined below. (Category 2 )	50	Foundation, floor, walls, windows, doors, partitions, plumbing, wiring, heating, and ventilating	7
154					2		Roof Covering, when made of impervious, bituminous or other types of nonpermanent materials (exclusive of permanent deck, structural supports, and insulation	20	Roof patching materials, flashings, cement slab, gravel, tile, slate, composition	42
155					3		Bus Support Or Terminal Structure			
156						a	Steel	100	Steel members for bus support, grounding connection	53
157						b	Timber	25	Poles, cross arms, hardware	53
158						c	Foundations, Footings, Tunnels, Duct Lines, Manholes	50	Cable tunnel, concrete, metalwork, lighting, drains, seals and joints, materials, ducts, trays, conduit, cable racks	53
159					4		Miscellaneous Structures and Equipment		*Complete Item, including sub items a-i	
160						a	Steel Structures, complete (excluding foundations)	50	*Complete Switchyard Structural System	76
161						b	Bus & Insulations, including mounting hardware	50		76
162						c	Lighting System	35		76



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163						d.	Conduit, Steel, Power and Control	50		76
164						e	Insulating Oil Storage and Piping System (does not include oil purifiers listed under item 13)	50		76
165						f	Power Transformers, 1,000 kiva and over including Auto Transformers	45	*Transformer, complete, excluding windings	76
166						g.	Main Power Cable, 15-kiva and over	50	*System, complete for each transformer	76
167						h	Grounding System, Including Grounding Mat, if separate from Powerhouse Grounding Mat	50		76
168						i.	All components not listed elsewhere	N/A	*None	76
169					5		Reactors, Shunt or Series, 15-kiva and over	50		76
170					6		Lighting Arresters, 15-kiva and over per phase	35	*Complete three-phase Set	76
171					7		Transformers, Instrument, 15-kiva and over, PT and CT	45		76
172					8		Transformer, Regulating	45		76
173					9		Circuit Breakers, 15-kiva and over	50		76
174					10		Disconnecting Switches, 15-kiva and over	50		76

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175					11		Coupling Capacitors, including auxiliary equipment	35		76	
176					12		Carrier Current Line Traps	35	*One unit for all traps	76	
177					13		Oil Purifiers, Portable or Fixed, Centrifugal, Vacuum, or Clay Treatment, with or without Filter Press 600 GPM or over	35		76	
178					14		Control Cable Systems	35		76	
179					15		Lighting and Power Boards, complete with attached Accessory Equipment	35		76	
180	<b>PUMPING PLANTS, PUMPS AND PRIME MOVERS</b>										
181	331	130	13	STRUCTURES AND IMPROVEMENTS	PUMPING PLANTS						
182					1		Basic Features		*Complete item, including sub items a,b		
183						a	Concrete Buildings, excluding replaceable Roof Coverings of 3,000 sq. ft. and over per building	100		76	
184						b.	Other Components not listed elsewhere	N/A	*None		
185					2		Buildings, other than concrete excluding replaceable Roof Coverings of 3,000 sq. ft. or over per building	50		76	

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186					3		Transformers, Liquid-Filled or Air or Gas insulated, 1,000-kva or more in one or more phases	45		76
187					4.		Engine Generator Sets, 100 kW or more	40		76
188					5		Lighting, Power and Control Boards complete with attached Accessory Equipment	35		76
189					6		Air Compressors, complete, 100 cfm and over	25		76
190					7		Roof Coverings complete for one building, 3,000 sq. ft. or more per building	20		76
191	331	160	13		8		Pumps And Prime Movers			
192						a	Pump, 250-hp (186 kW) prime mover and larger	35	Impeller parts, case, shaft, packing gland, head cover, wearing rings, platforms, bearings, lubricating system	51
193						b	Pump Impeller, 250-1,499 hp	35		32, 76
194						c	Pump Impeller, 1,500 hp or more	40		32,76
195	331	160	13		9		Electric Type Prime Movers (Motors)			
196						a	Rotor 250-hp (186 kW) and above	50	Field pole, amortisseur winding, brushes, spider, shaft	43
197						b	Stator Winding, 250-1,499 hp	35	Field pole, amortisseur winding, brushes, spider, shaft	51, 76

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198						c	Stator Winding, 1,500 hp or more	25	Field pole, amortisseur winding, brushes, spider, shaft	51, 76
199						d	Analog Excitation System for Synchronous Motors	30	Armature, field pole, commutator, brushes, diode, silicon controlled rectifier, fuse, current transformer, bearings, rheostat, field circuit breaker, contractor, relay, wiring	24
200						e	Digital Excitation System for Synchronous Motors	15	Armature, field pole, commutator, brushes, diode, silicon controlled rectifier, fuse, current transformer, bearings, rheostat, field circuit breaker, contractor, relay, wiring	24
201					10		Hydraulic Type Prime Movers			
202						a	250-hp (186 kW) to 1,499-hp	30	Runner parts, case, shaft packing gland, head cover, wearing rings, platforms, bearings, lubricating system.	45
203						b	Pump Turbine Runner, 1,500 hp or more	40	Runner parts, case, shaft packing gland, head cover, wearing rings, platforms, bearings, lubricating system.	45
204					11		Fuel Type Prime Movers			
205						b	Prime Mover, Fuel Type, Low speed below 250-hp (186 kW)	25	Engine, complete Piston, bearing, crankshaft, connecting rod, block	39

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206						c	Prime Mover, Fuel-Type, Low Speed 250-hp (186 Kw) and above	40	Engine, complete Piston, bearing, crankshaft, connecting rod, block	39	
207					12		Gates And Valves	50	Valve body, stem, leaf, hydraulic operating mechanism, motor, operating and control equipment	29	
208	<b>ROADS AND STRUCTURES</b>										
209	336, 359	140	08	336 - Roads, Railroads, and Bridges 359 - Roads and Trails	ROADS AND ROAD STRUCTURES						
210					1		Roads and Trails		*Roads, complete, including sub items listed in a-c  Surface, culvert, guards, signs, bank protection and appurtenant structures constructed and maintained in connection therewith		
211						a	Roadway Base Culverts	100		76	
212						b	Roadway Surfacing	100		76	
213						c	Bridges, Concrete, Steel or Masonry	100		76	

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214					2		Railroads and Railroad Sidings		*Complete item, including sub items listed in a-d  Ballast, ties, rails and accessories, culverts, guards, fencing, and appurtenant structures constructed and maintained in connection therewith	
215						a	Rails	100		76
216						b	Ties and Ballast	100		76
217						c	Road Beds, Railroad, including Culverts	100		76
218						d	Bridges, Concrete, Steel or Masonry	100		76
219					3		Bridge and Trestles steel, concrete, or masonry	50	Foundation, piers, piles, structural members, girders, flooring, guardrails	6
220					4		Bridge and Trestles wood - covered	40	Foundation, piers, piles, structural members, girders, flooring, guardrails	6
221					5		Bridge and Trestles wood - un-covered	25	Foundation, piers, piles, structural members, girders, flooring, guardrails	6
222	<b>RESERVOIRS</b>									

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223	332	150	03	RESERVOIRS, DAMS, AND WATERWAYS	RESERVOIR, STORAGE AND DIVERSION						
224					1		Floating trash boom, complete	25	Logs, cable, connectors, anchors, chains	5	
225					2		Riprap and other protective works to the reservoir area	N/A	*None Quarried rock, concrete, soil cement		
226					3		Other items in the reservoir area, such as Evaporation Measurement Station and Equipment, Fish and Wildlife Facilities, Docks, Piers, Patrolman's Towers	N/A	*None See specific item elsewhere in the table. Evaporation pans, anemometers, rain gages, nesting and feeding areas, piles, timbers, floats, gates, posts, wire		
227					4		Basic Features, excluding other principal items listed elsewhere	100		76	
228					5		Timber Structures			76	
229						a	Bulkheads	25		76	
230						b	Retaining Walls	25		76	
231						c	Docks, Piers, and Moving Facilities	25		76	
232	<b>DAMS</b>										

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233	332	151	041 & 042	RESERVOIRS, DAMS, AND WATERWAYS			DAMS AND DIKES, STORAGE AND DIVERSION			
234					1		Structure. Dam (all types including power plant foundation or substructure when constructed integrally with the dam)	100	*None  Embedded gantry crane rails, hatch covers and frames, embedded metal gates guides, protective plates, metal ladders, stairway nosing, handrails, parapet walls and pier nosings, tile, terrazzo concrete floor and wall surfacing, dam deck or roadway surfacing, seals and joints, special guard railings, riprap, embedded penstock and outlet works, piping and drains, foundation grouting, upstream concrete on rock apron	20
235					2		Structure, Diversion	100	*None	54
236					3		Structure, Spillway	50	Parapet wall, concrete and embedded parts, gate or section of gate, gate seals, roller train assembly, leaf, guides	
237					-	a	Gate, spillway	50	Concrete and embedded parts, gate or section of gate, gate seals, roller train assembly, leaf, guides	76



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238						b	Machinery, gate hoist	50	*Complete system for one gate Motor, hoist, cable, bearings, hydraulic operating mechanism, motor operating mechanism	76
239						c	Sluiceways, including gates, gatehouses, and operating mechanisms	50	Concrete and embedded parts, gate or section of gate, gate seals, roller train assembly, leaf, guides	
240						d	Outlet gate operating machinery	50		76
241						e	Apron, downstream	N/A	*None Riprap	
242						f	Embankments	N/A	*None Riprap	
243					6	Dam Appurtenances				
244						a	Water level sensing and recording equipment	N/A	*None Floats, recorders, mercury, piping	

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245						b	Bulkhead or stop logs (Steel)	50	*Complete set for the entire system  Structural steel members, piles, timbers, beams, chains, cables, seals	
246						c	Bulkhead or stop logs (Wood)	25	*Complete set for the entire system	
247						d	Crane, complete (excluding mobile and crawler type)	50		76
248						e	Lifting beams	50	*Complete set of all beams related to main dam	76
249						f	Compressed Air Systems, excluding compressors 100 CFM and over	50		76
250						g	Engine Generator Set, 100 kW and over	40		76
251						h	Air Compressors, Complete, 100 CFM and over	25		76
252						j	Trash Racks	75	*Complete set for one outlet	71
253						k	Trash rakes and removal equipment	40		76

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254					7		Service Facilities And Systems In The Dam			
255						a	Lighting system	35	Fixtures, switches, wiring	
256						b	Domestic water, plumbing, sewage and disposal system	40		
257						c	Power System, excluding power boards and engine generator sets 100 kW and over	50		76
258						d	Main power and lighting boards complete with attached accessory equipment	35		76
259						e	Elevator, complete with operating mechanism, excluding embedded parts	40		76
260						f	Heating, ventilating, air-conditioning, and thawing systems	40		
261	332	151	043	RESERVOIRS, DAMS, AND WATERWAYS	8		Outlet Works (Exclusive Of Power)			
262						a	Basic Features, excluding other principal items	100	*Complete item, including sub items a-n	76
263						b	Steel Access Bridge	100		76

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264					-	c	Tunnels and Water Conduits	100		76
265						d	Compressed Air System, excluding compressors 100 CFM and over	50		76
266						e	Water System, excluding piping	40		76
267						f	Sewer System, excluding piping	40		76
268						g	Power System, excluding power boards and engine generator sets 100 kW and over	40		76
269						h	Lighting System	35		76
270					-	i	Stilling Basin	N/A	*None	
271						j	Stoplogs and Bulkheads	50	*Complete set for all outlets Concrete and embedded parts, gate or section of gate, gate seals, roller train assembly, leaf, guides	76
272						k	Gate	100		76
273						l	Machinery, Gate Operating	50	*Complete system for one gate Motor, hoist, cable, bearings, hydraulic operating mechanism, motor operating mechanism	76

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274						m	Crane, complete (excluding mobile and crawler type)	50		76
275						n	Lifting Beams	50	*Complete set of all beams related to outlet works	76
276						o	All components not listed elsewhere	N/A	*None	
277					9		Elevator, complete with operating mechanism excluding embedded parts	40		76
278					10		Engine Generator Sets 100-kw or over	40		76
279					11		Trash Racks	100	*Complete set for one outlet	76
280					12		Power and Lighting Boards, complete with attached accessories	35		76
281					13		Air Compressor, complete, 100 cfm or over	25		76
282					14		Timber Access Bridge	25		76
283					15		Roof covering, complete for one building, 3,000 sq. ft. and over	20		76

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284					16		Trash Removal Equipment	40		76
285	332	151	044	RESERVOIRS, DAMS, AND WATERWAYS	POWER INTAKE WORKS					
286					1		Basic Features, excluding other principal items		*Complete Item, including sub item a-p	
287						a	Steel Access Bridge	100		76
288						b	Tunnels and Water Conduits	100		76
289						c	Surge Tanks	100		76
290						d	Penstock	100		76
291						e	Gates	100		76
292						f	Machinery, Gate Operating	100		76
293						g	Cranes, complete (excluding mobile and crawler types)	50	Crane, complete	76
294						h	Stoplogs and Bulkheads	50	*Complete Set for all Intakes	76
295						i	Lifting Beams	50	Complete Set for all beams related to intake works	76

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296						j	Flumes, Concrete or Steel	100		76
297						k	Lighting System	35		76
298						l	Water System, excluding piping	40		76
299						m	Compressed Air System, excluding compressors 100 CFM and over	50		76
300						n	Power System, excluding power boards and engine generator Sets 100 kW and over	100		76
301						o	Sewer System, packaged unit, excluding piping	40		76
302						p	All components not listed elsewhere*	N/A	*None	76
303					2		Elevators, complete with operating mechanism, excluding embedded parts	40		76
304					3		Engine Generator Sets 100 kW and over	40		76
305					4		Trash Racks	100	*Complete Set for one Penstock	76, 71
306					5		Main Power Lighting Boards, complete unit with attached accessories	35		76
307					6		Air Compressors, complete, 100 CFM and over	25		76

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308					7		Roof covering, complete for one building, 3,000 sq. ft. and over	20		76
309					8		Trash Removal Equipment	40		76
310	332	151	045	RESERVOIRS, DAMS, AND WATERWAYS	AUXILIARY DAMS					
311					1		Use same property items as prescribed for Account 041 - MAIN DAMS, as applicable		Same retirement unit as prescribed for Account 041 - MAIN DAMS as applicable.	
312	332	151	046	RESERVOIRS, DAMS, AND WATERWAYS	MUNICIPAL AND INDUSTRIAL WATER DELIVERY FACILITIES					
313					1		Use same property items as prescribed for Account 044 - POWER INTAKE WORKS, as applicable		Same retirement unit as prescribed for Account 044 - POWER INTAKE WORKS as applicable.	
314	332	N/A	05	RESERVOIRS, DAMS, AND WATERWAYS	LOCKS					
315					1		Basic Features, excluding other principal items		*Complete Item, including sub items a-o	
316						a	Structure, excluding Timber Structures	50		76



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317						b	Gates	50	*Miter Gate, consisting of right and left gate leaves, complete; or gate complete for other type.	76
318						c	Machinery, Gate Operating	50		76
319						d	Control House, separate from lock structure	50		76
320						e	Operating Building, Concrete (excluding replaceable roofs 3,000 SQ FT and over)	100		76
321						f	Water System	40		76
322						g	Sewer System	40		76
323						h	Heating and/or Ventilating System	25		76
324						i	Filling and emptying valves and operating equipment	40		76
325						j	Lighting system	35		76
326						k	Compressed Air System, excluding compressors 100 CFM and over	50		76
327						l	Main Power System, excluding Power boards and engine generator sets 100 kW and over	50		76
328						m	Stoplogs and Bulkheads	50	*Complete Set, for all Systems	76

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329						n	Cranes, complete, (excluding mobile and crawler types)	50		76
330						o	All Components not listed elsewhere	N/A	*None	
331					2		Operating Buildings, other than concrete, not part of lock structure, excluding control houses, excluding replaceable roofs 3,000 and over per building	50		76
332					3		Radio Towers, 80 feet and over	50		76
333					4		Elevator, complete, with operating mechanism, excluding embedded parts	40		76
334					5		Engine Generator Sets, 100 kW and over	40		76
335					6		Main Power, Lighting And Control Boards, complete with attached accessories	35		76
336					7		Air Compressors, complete, 100 CFM and over	25		76
337					8		Moorage and Lock Approach Structures Guide Walls, Dolphins and Other Guide Structures, Timber	25		76
338						a.	Mooring Dolphins and other facilities for temporary moorage for water-borne traffic	25		76
339						b.	Bulkheads and retaining walls	25		76

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340					9		Roof Coverings, 3,000 sq. ft. and over per building, complete for one building	20		76
341					10		Radio communications equipment location including transmitter, receiver power supplies, auxiliary generators, batteries, cables, and antennas, but excluding land and improvements, buildings, and tower 80 feet and over	15		76
342	<b>WATERWAYS</b>									
343	332	152	043 for Outlet Works, 044 for Intake Power Works	RESERVOIRS, DAMS, AND WATERWAYS	BASIC WATERWAY FEATURES					
344					1		Water Conduit (Penstock, Tunnels, Intake, and Discharge Pipe)	100	Sections of concrete, steel, asbestos cement or other pipeline or penstocks, access manholes, vents, blow offs, gates and valves, cathodic protection equipment, supports and footings, linings, ladders	35
345					2		Pipeline	100	Sections of concrete, steel, asbestos cement or other pipelines, access manholes, vents, blow offs, gates and valves, cathodic protection equipment, supports and footings, linings, ladders	37

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346					3		Wells	N/A	*None Casing, screen, concrete pad for pumping units, gravel pack	
347					4		Stilling Basin	N/A	*None	
348					5		Timber flumes	25		76
349					6		Concrete or steel flumes	50		76
350	332	152	075		TAILRACE					76
351					1		Tailrace	100		76
352					2		Stoplogs and Bulkheads	50		76
353	332	152	09		CHANNELS AND CANALS, LATERALS, DRAINS					
354					1		Basic Features		*Complete item, excluding sub items a-c Sections of levee, dike, embankment of waterway	
355						a	Concrete Buildings, excluding replaceable Roof Coverings of 3,000 and over	100		76

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356						b	Other Concrete Structures	100		76
357						c	Other Components not listed elsewhere including excavated channels and canals	N/A	*None	76
358					2		Buildings, other than concrete excluding replaceable Roof Coverings of 3,000 or over per building	50		76
359					3		Piers Mooring Facilities, Bulkheads Training Walls, Trash Booms, Timber	25	*Independent structure, complete	76
360					4		Roof Coverings, complete for one building, 3,000 sq. ft or more per building	20		76
361	332		11		LEVEES AND FLOODWALLS					76
362					1		Basic Features		*Complete item, including sub items a-c	76
363						a	Roadways	100		76
364						b	Sewers, drainage facilities, and outfalls	100		76
365						c	Other Components not listed elsewhere	N/A	*None	
366	332	153	11	RESERVOIRS, DAMS, AND WATERWAYS	OPEN WATERWAY STRUCTURES AND TUNNELS					

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367					1		Open waterway structures such as tunnels, check, inlet and outlet transitions for siphons and pumping plants, drops, chutes, etc.	100	Structures such as check, inlet and outlet transitions for siphons and pumping plants, drops, chutes, drain inlets, rating sections, measuring structures, turnouts, weirs, tunnel supports, cableway and car	76
368					2		Pipeline and penstock structures including surge tanks, surge chambers, associated storage tanks, and reservoirs	50	Access manholes, vents, gates, valves, supports and footings, linings, ladders	56
369					3		Flumes, other than timber	100	Footings, piles, structural members, sheet metal sections, walks, rails	76
370					4		Flumes, timber	25	Footings, piles, structural members, sheet metal sections, walks, rails	28
371	<b>WATERWAY PROTECTIVE WORKS</b>									
372	332	154		RESERVOIRS, DAMS, AND WATERWAYS	WATERWAY PROTECTIVE WORKS					
373					1		Channels, waste way structures, overchutes, runoff water collection systems, culverts for passing flood flows	N/A	*None Sections of concrete, steel, or other materials.	
374	<b>WATERWHEELS, TURBINES, AND GENERATORS</b>									

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375	333	165	072	WATERWHEELS, TURBINES AND GENERATORS	WATERWHEELS, TURBINES, AND GENERATORS TURBINES AND PUMP/GENERATOR (FROM CONNECTION WITH PENSTOCKS OR FLUME TO TAILRACE)						
376					TURBINES			See sub-components, listed below.			
377					1	Runners - Reaction and Impulse Type and Pump/Turbines					
378						a	Generator Turbine runner	45	Cone, blade, hub, bolts, buckets, keys, and main shaft	46	
379						b	Pump/Turbine runner with 1,500-hp (1,120 kW) prime mover or larger	50		46	
380						c	Wearing rings, runner	20		74	
381					2	Turbine Components - Reaction Type					
382						a	Scroll case assembly	100	Stay ring, case, head cover, bottom ring, facing plate, pit liner, platforms		
383						b	Wicket gate assembly	100	Wicket gate, gate operating ring and linkage, servomotor, connecting rod, stems and bearings, grease pump and motor		

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384						c	Turbine Shaft, including thrust collar and Kaplan control not located in hub	100		Need justification
385						d	Turbine guide bearings and thrust bearing	50	Main guide bearing, housing, oil pump and motor, piping, controls, cooling system, gages, temperature relay	62
386						e	Draft tube	100	*None Draft tube liner, splitter noising	
387						f	Embedded turbine parts	50		76
388						g	Rotor and Shaft	50	*Rotor winding, complete set for one unit and shaft Field pole, amortisseur winding, collector rings, brushes, spider, braking ring, fans	44
389					2		Turbine Components - Impulse Type			
390						a	Housing assembly	N/A	*None Upper and lower housing discharge pit liner, baffle	



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391						b	Needle-valve assembly	N/A	*None Needle, nozzle, deflector, vanes	
392						c	Main bearings	50	Main bearing oil pump and motor, piping, controls, cooling system, gages, temperature relay	62
393						d	Embedded turbine parts	50	Complete set for one unit	76
394						e	Rotor and Shaft	50	*Rotor winding, complete set for one unit and shaft Field pole, amortisseur winding, collector rings, brushes, spider, braking ring, fans, shaft	44
395					3	Governors				

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396						a	Mechanical governor	50	Governor ball head mechanism, head, drive motor, permanent magnet generator, speed switches, tachometer generator, pilot valve, valve servomotor, transfer valve, compensating mechanism, speed changer and indicator, speed droop adjustment mechanism and indicator, gate limit and position mechanisms and indicators, restoring mechanism, limit switches blade control valve, pump, unloaded valve and pressure switch, motor, controls, pressure tank; sump tank, piping, gages, auxiliary parts such as brake air pressure gage, generator braking control	30
397						b	Governor oil pressure pump, complete for one unit	40		30, 76
398						c	Governor air compressor, 100 CFM and over	25		30, 76
399						d	Digital governors - Control System	15	Upgrading the governor from mechanical to digital is a capital improvement on the electronic component.	30
400						e	Governor oil and lubricating oil systems which includes oil storage, purification, pumps, and piping	40	Oil pumps, servo motors, valves, filters, accumulators	30

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401					4		Stator Components		Individual coil, ring buses, stator iron, resistance temperature detectors	
402						a	Stator, 11.5-kV and above - Stator windings	30		52
403						b	Stator, Below 11.5-kV	50		52
404						c	Stator core iron, 11.5-kV and above	50		
405						d.	Stator core iron, below 11.5-kV	100		
406					5		Excitation Systems And Appurtenances			
407						a	Rotating Excitation System	40	Armature field pole, commutator, brushes, diode, silicone controller rectifier, fuse, current transformer, bearings, frame, rheostat, field circuit breaker, contractor, relay, wiring	25
408						b	Static Excitation System	30	Replacing cards, rectifiers, bridge fans, bridges.	25
409						c	Static Excitation - Power Section Only	30	Replacing rectifiers, bridge fans, bridges	25
410						d.	Digital Excitation System - Control System	15		25

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411						f.	Excitation Supply Transformer	40		25
412					6		Other Components			
413						a	Pressure Regulator and Energy Absorber (when included as part of the turbine or scroll case assembly)	45	Valve body, valve stem, valve disk, pilot valve, dashpot, bell crank, connecting rod, piston, air vent, position indicator, pressure and motion recorder	38
414						b	Penstock Valves Or Gates (at entrance to scroll case)	50	Valve body, stem, leaf, hydraulic operating mechanism, motor, control equipment, bypass valves and fittings	29
415						d.	Speed Increaser	20	Housing, bearings, fittings, lubricating system, gears	50
416						e	Compressor, complete, primarily for draft tube water depression while condensing	25		76
417					7		Miscellaneous Piping Systems And Their Auxiliary Equipment			
418					8		Grease and Oil Lubrication Systems for Turbine Operation	N/A	*None Tanks, pumps, motors, piping, purifier, drying oven, filter pads, valves, fittings	

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419					9		Raw Water System including Pumps and Piping for Generator, Air Compressor, And Air Conditioning Equipment, Cooling and Filter Plant	40	Pumps, motors, piping, valves, fittings		
420					10		Water spray sprinkler and carbon dioxide system for fire protection of oil storage and oil purifier rooms	N/A	*None Pumps, motors, piping, valves, fittings, nozzles, tanks		
421					11		Air Coolers and their piping furnished as part of a generator (main units only)	40	Piping, valves	76	
422	<b>ACCESSORY ELECTRIC EQUIPMENT</b>										
423	334	170	073	ACCESSORY ELECTRIC EQUIPMENT	ACCESSORY ELECTRIC EQUIPMENT						
424					1		Accessory Electrical Equipment – Power Plants and Pumping Plants (For plants with multiple units totaling 1,500-Hp and above. Use the following Units Of Property as they apply.)	50	For below 1,500-hp, it is expected that replacements as required will be made as a part of maintenance.		
425					2		Miscellaneous Equipment		Complete unit, including sub items a-f		
426						a	Generator, Neutral Grounding Equipment including Neutral Breakers	50	Complete System for all Generators	76	

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427						b	Main generator bus or cable system	50	Complete System for one Generator or Transformer	76
428						c	Station Service Main Bus	50	*Complete system for one generator or transformer  Structure and supports, cable, bus, conduit, protective, housing, instrument transformers, surge protective equipment, generator neutral system, disconnecting switches, insulators, fittings, and accessories	76
429						d	Power Cables	40	*Complete system for one generator or transformer  Splices, supports	8
430						e	Annunciator System, excluding Switchboard mounted equipment	50		76
431						f	Grounding System, Including Powerhouse Grounding Mat	50		76
432						g	All components not listed elsewhere	N/A	None	76
433					3		Transformer, Station Service, Liquid filled or Air or Gas insulated 1,000-kiva or more in one or more phases (excluding those installed as part of Station Service Power Boards)	50	Bushings, tank, core, coils, tap changer	76

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434					4		Main Generator Switchgear and Breakers including Air Compressors when applicable		Breaker or Switchgear, complete with Accessories	76
435						a	Circuit Breaker—unit, complete with accessories	45	Bushings, contacts, operating mechanism, tanks and frame, oil pumps and motors, air compressors and motors, bushing current transformers	58
436						b	Motor Control Switchgear – associated with units 3,000-hp (2,240 kW) and above	35	(See circuit breaker typical minor items above) Reduced voltage starting equipment.	58
437						c	Circuit Breaker—Main Station Service, complete	35	Bushings, contacts, operating mechanisms, breaker draw out unit, tanks and frame, bushing current transformer	58
438						d	Board or panel, Control—devoted to a single purpose, with accessory electric equipment	35		58
439						e	Control and System Protection Equipment, complete, devoted to a single purpose	15	Meters, instruments, relays, control devices, master clock, wiring, terminal blocks	17

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440					5		Digital Fault Recorder (Previously titled Fault Recorder and Master Station)	15	Starting sensors, microprocessors, analog-to-digital converters, electronic memory assemblies, video display units, keyboards, computer-type printers, disk drives sequential event recorders and communications interface equipment	22
441					6		Auxiliary Power Supply System, Engine Generator Set 100 kW and over, complete with accessories	35		23
442					7		Battery Switchboards including attached accessories	35		76
443					8		Distribution Boards	20	Motor generator, circuit breaker, contractors, switches, instruments, control devices, rectifier units, transformers	3
444						a	Inverter - 24 volts and above	20		3
445						b	AC Distribution Board	35	Replace breakers, wiring	3
446						c	DC Distribution Board	25	Need maintenance items	3, 21
447					9		Battery Bank, 48 V And Above		Battery, complete	
448						a	Battery - Gel Cell	5	Battery cells	Need to add info to justification 4



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449						b	Battery - Valve Regulated Lead Acid	5	Battery cells	4
450						c	Battery - Vented Lead Acid (flooded)	30	Battery cells	4
451						d	Battery - Nickel Cadmium (NiCad)	30	Battery cells	4
452						f	Battery Charging System	20		
453						e	Hydrogen Fuel Cell	15	Fuel cell	4
454					11		Control and System Protection Equipment	15	Current breaker, control devices and instruments, wiring	17
455					12		Testing facilities installed	N/A	*None Test panels, devices wiring	
456					13		Distribution lines used only for carrying power to dam sites or diversion structures	50	*None Poles, wires, cross arms, insulators, transformers, circuit breakers	
457					14		Antenna Towers, 80-feet and higher	50		76
458					15		Radio or Microwave Buildings	50		76
459					16		Lighting and Power Boards for Station Service and Unit Auxiliaries, including Breakers, transformers, and attached Accessories	35		76

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460					17		Control and auxiliary switchboards, including attached accessories (excluding applicable items listed below), complete, devoted to a single purpose	50		76
461					18		Voltage Regulation and Excitation Equipment including Motor-Generator Set, when required (Main Generation units only)	35		76
462					19		Control Cable System, complete, devoted to a single purpose	35		76
463					20		Load Control Equipment, complete, for entire plant	15		76
464					21		Recording Annunciation mounted separately from Switchboard	15		76
465					22		Data Logging Equipment mounted separately from Switchboard	15		76
466					23		Electronic Supervisory Control and Data handling equipment	15		76
467		474			24		Central Processor, electronic control installation	15		76
468					26		Radio, microwave, or carrier equipment, complete system at one location including transmitter receiver power supplies, auxiliary generators batteries, cables, and antennas, but excluding land and improvements, buildings, and towers 80 ft. and over	15		76

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469					27		Automatic Recording Oscillographs	15		76
470	<b>TRANSMISSION PLANT (SUBSTATION EQUIPMENT)</b>									
471	352, 353	175	USACE does not have FERC 35X series	STRUCTURES AND IMPROVEMENTS STATION EQUIPMENT			STATION EQUIPMENT SUPPORTS AND STRUCTURES			
472					1		Concrete foundations, piers, settings, and supports for equipment	50	Foundations, footings, and supports for equipment such as transformers, circuit breakers, air compressor, synchronous condensers, oil tanks	53, 59, 75
473					2		Steel Structure—fences, platforms, railings, steps, gratings, appurtenant to station equipment	50	Modified if necessary to accommodate equipment replacement	59, 53
474					3		Timber Structure	50	Poles, beams	59, 75
475					4		Bus And Insulators—Cable Or Pipe Type	50	Bus equipment, cable, conductors, connectors, insulators, fittings	
476					5		Transformers			
477						a.	Main Power Transformers	45	Bushings, tank, core, coils, tap changer, load ratio-control equipment, conduit, pipe fittings, cooling equipment, control devices	66

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478						b	Instrument Transformer (current, potential, and metering set)	45		65
479						c	Voltage Regulating Transformers	40		73
480						d	Power Regulating Transformers	45		36
481						e	Grounding Transformers	45		64
482						f	Mobile Power Transformers	40		67
483						g	Station-Service Transformer	35		68
484					6		Circuit Breakers And Operating Mechanisms		Bushings, contacts, operating mechanism, tanks, frame, bushing-current transformer, bushing-potential device, compressed air system, and hydraulic system	13
485						a	Power Circuit Breaker - Air Magnetic / Air Blast	45		13
486						b	Power Circuit Breaker - Oil Tank Type	50		13
487						c	Power Circuit Breaker - SF6 Type	50		13
488						d	Power Circuit Breaker - Vacuum Type	50		13
489					7		Interrupter Switches	20	Insulators, contacts, operating mechanism	33

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490					8		Disconnecting Switches	50	Miscellaneous parts for disconnect, sectionalizing, selector grounding switch, and interrupting elements	57
491					9		Capacitors			
492						a	Capacitor Bank, Shunt—Bank includes a 3-phase series-parallel grouping of capacitor units with capacitor steel racks and supporting insulators.	25	Capacitor unit, supporting insulator, fuse, buses, connectors	11
493						b	Capacitor Bank, Series—Assembly includes a single phase series-parallel grouping of capacitor units with capacitor steel racks, supporting insulators, and a set of protective equipment, i.e., relays, controls, bypass gap assembly, shorting and load break switch, damping equipment, fuses, and protective devices.	25	Capacitor unit, supporting insulator, fuse, buses, and components of set of protective equipment	11
494						c	Coupling Capacitor Voltage Transformer (CCVT) (69-kV and above)	30	Capacitor unit, line tuning unit, potential device, adjustment unit, coaxial cable	18
495					10		Reactors, Shunt Or Series			

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496						a	Reactor, Dry Air Core	25	Coil, core, tank, bushing, connector, support insulators	41
497						b	Reactor, Oil Immersed	35		41
498					11		Surge Protection, complete 3-phase set	35	Surge arrester units, connector, support insulators	2
499					12		Switchboards, Cubicles, Control Cables And Appurtenances	15	Meters, instruments, relays, control devices, master clock, wiring, terminal blocks	17
500					13		Digital Fault Recorder	15	Meters, instruments, relays, control devices, master clock, wiring, terminal blocks	22
501					14		High Voltage Direct Current (HVDC) And Static Var System (SVS)	30	Power modules, reactors, resistors, capacitors, frames, connectors, wiring and associated control equipment	31, 63
502					15		Auxiliary Equipment			
503						a	Cranes, Hoists, Etc., and the machinery for operating them	50	Bridge traveling and trolley traveling equipment, controls, motors, runways collectors, blocks	19
504						b	All Other Cranes, Hoists, Derricks, and associated cableways.	50	Motors, cables, controls, transfer car	19

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505						c	Un-tanking tower and transfer track	50	Steel members, rails, ties	
506					16		Compressed Air System complete with attached accessories			1
507						a.	Station air System, excluding compressors 100 CFM and over	50	Compressor, motor, tanks, piping, controls, and protective devices	1, 76
508						b.	Air Compressors and motor, complete, 100 CFM or over	25	Compressor, motor, tanks, piping, controls, and protective devices	1, 76
509					17		Auxiliary Power Supply System			
510						a.	Engine Generator Set, Auxiliary	35	Generator, engine, and accessories	23
511					18		Battery Charger, 24 volts and above (static or motor-generator set), complete, for one generator	20	Motor generator, circuit breaker, contractors, switches, instruments, control devices, rectifier units, transformers	3
512						a	Inverter - 24 volts and above	20		3
513						b	AC Distribution Board	35		3
514						c	DC Distribution Board	25		3, 21
515					19		Battery Bank 48-volts and above			
516						a	Battery - Gel Cell	5	Battery cells	4
517						b	Battery - Valve Regulated Lead Acid	5	Battery cells	4

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518						c	Battery - Vented Lead Acid	30	Battery cells	4
519						d	Battery - Nickel Cadmium (NiCad)	30	Battery cells	4
520						e	Battery - Hydrogen Fuel Cell	15	Fuel Cell	
521					20		Miscellaneous Piping Systems And Their Auxiliary Equipment			
522						a	Transformer Oil System which includes Storage Pumps, Piping, ad Purification Facilities.	25	Tanks, pumps, motors, purifier, drying oven, filter pads, piping, fittings, valves	
523						b	Circuit Breaker Oil System which includes Storage, Pumps, Piping And Purification Facilities	25	Tanks, pumps, motors, purifier, drying oven, filter pads, piping, fittings, valves	
524						c	Raw Water System which includes Pumps And Piping For Transformer Cooling	25	Pumps, motors, nozzles, piping, fittings, valves	
525						d	Dry-Pipe Fixed Spray Water System for fire protection of Transformers	25	Pumps, motors, nozzles, piping, fittings, valves	
526	<b>INSTALLED SUPERVISORY CONTROL AND COMMUNICATIONS EQUIPMENT</b>									
527	397	180		GENERAL PLANT MISCELLANEOUS EQUIPMENT			INSTALLED SUPERVISORY CONTROL AND COMMUNICATIONS EQUIPMENT			
528					1		Radio Communication Fixed Station			



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529						a	Transmitter And/Or Receiver Set, Multi-Channel Radio	10	Tubes, solid-state components, filters, crystals, capacitors, coaxial cable, fuses	40
530						b	Transmitter And/Or Receiver Set, Single Channel Radio	25		70
531						c	Antenna Tower, Radio, Including Billboard-Type Reflectors	40	Foundation, structural members, guys, hardware, antenna	15
532						d	Motor (Engine) Generator Set, Communication	15	Engine, generator, starting equipment, battery, voltage	34
533					2		Microwave Communication			
534						a	Microwave System (main and standby radio-frequency and multiplex equipment)	10	Tubes, solid-state components, filters, crystals, capacitors, coaxial cable, fuses	40
535						b	Active Antenna Tower Microwave, including Billboard Type Reflectors	20	Foundation, structural members, guys, hardware, antenna	15
536						c	Passive Antenna Tower – Reflector mounted on a hillside or mountain top to redirect the signal	40		15
537						d	Motor (Engine) Generator Set, Communication	15	Engine, generator, starting equipment, battery, voltage regulator	34
538					3		Telephone Communication			

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539						a	Station, Signal, Or Call Communication Equipment (Intrasite)	10	Telephone switchboard, phone sets, signal equipment, distributing frame, cables, speaker, microphone	60
540						b	Telephone Intercommunication System	10	Telephone instruments, manual or automatic switchboard facilities, cable, battery, charger, protection equipment	60
541						c	Power Line Carrier System (For Telephone Communications)	15	Solid-state components, filters, capacitors, coaxial cable, fuses	69
542					4		Carrier Current Communication (Power Line Carrier)			
543						a	Transmitter and/or Receiver Set, Carrier (exclusive of sets used for telephone communications)	25	*One unit for all traps Solid state components, fuses, filters, capacitors	70
544						b	Coupling Capacitor Voltage Transformer (CCVT) (69-kV and above)	30	Capacitor unit, line tuning unit, potential device, adjustment unit, coaxial cable	18
545						c	Carrier Wave Trap (tunable and non-tunable)	35	*One unit for all traps Tuning packs	12

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546					5		TV Closed Circuit	10	Camera, camera main tube, positioning devices, transistorized circuit elements, switches, coaxial cable, wiring, receiver, picture tube and associated controls and equipment	14
547					6		Supervisory Control And Data Acquisition (SCADA) / Energy Management System (EMS) Proprietary Designed System			
548						a	Central Processor or Computer with associated main memory, central processing unit, and back-up storage devices. Include intersite data-logging system.	10	Tape drives, hard/floppy disks, switches, software, etc.	55
549						b	Remote Terminal Unit, (RTU), Input/Output Device	10	Individual consoles, panels, cubicles, switches, pushbuttons, indicating lights, relays, transistorized card assemblies, tone transmitters, and receivers, wiring	55

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550						c	Lifecycle Designed System	40	Individual component such as servers, RTUSs, etc. replaced in accordance with IT rules.  Open system design using commercially available components such as servers, RTUs, PLC devices and COTS software or locally developed software. These system components are replaced periodically to sustain the system to Service Lives exceeding 10 years	55
551						d	Solar Voltaic Power Supply System, 100 Watts and above	15	Panel, photovoltaic cells, battery, battery charger, and voltage regulator	49
552						e	Fiber Optic Cable, Optical Ground Wire (OPT-GW), and All Dielectric Self Supporting (ADSS)	50	Install with/on Wood or Steel Poles	26
553						f	Fiber Optic Multiplexer	10		27
554					7		Sequential Event Recorder System (SER)	15	Solid-state components, logic circuit boards, point cards, memory cell, digital clock, printer or typewriter, pushbuttons, wiring	47
555					8		Uninterruptible Power Supply System (UPS)	10	Circuitry, interconnected wiring and miscellaneous solid state devices	72

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556	<b>TOWERS AND FIXTURES</b>									
557	354	181	USACE does not have FERC 35X series	TOWERS AND FIXTURES	TOWERS AND FIXTURES					
558					1	Steel Tower Structures with appurtenant fixtures and hardware	50	*Steel Structure, Steel Pole, or Concrete Pole Transmission Line Section  Structural steel members of tower, anchors, guys, braces, brackets, cross arms, guards, ladders, step bolts, railings, signs, protective fencing, riprap	53	
559					2	Tower and fixture foundations and footings	100	Normally, tower foundations and footings are not expected to be replaced when towers are replaced because of storm damage.	76	
560	<b>POLES AND FIXTURES</b>									
561	355	182	USACE does not have	POLES AND FIXTURES	POLES AND FIXTURES			*An identifiable transmission line section replacement, point-to-point or tap-to-tap.		

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562			FERC 35X series		1		Wood Poles/Structures Transmission Line Section	50	One or more poles not apart of a complete section replacement, guys, anchors, head, arm and other guys, guy guards, guy clamps, guy insulators, pole plates, brackets, cross arms and braces, extension arms, insulator pins and suspension bolts, reinforcing and stubbing, pole steps, signs, rock backfill	75
563					2		Steel Structures, Steel Pole, Or Concrete Pole Transmission Line Section	50	One or more poles not part of a complete section replacement, bracket arms, step bolts, signs, footings and foundations	53
564					3		Concrete Pole Structure with appurtenant fixtures and hardware (including Footings And Foundations)	50	One or more poles not part of a complete section replacement, arms, step bolts, signs, footings and foundations	53
565	<b>OVERHEAD CONDUCTORS AND DEVICES</b>									
566	356	183	USACE does not have FERC 35X series	OVERHEAD CONDUCTORS AND DEVICES	GENERAL COMPONENTS					
567					1		Line disconnecting switches, 3-phase, 69-kV or above	50	Blades, operating mechanism, support insulators	57
568					2		Surge protection, 3-phase, 69-kV or above	35	Surge arrester unit, connectors, support insulator	2

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569					CONDUCTORS					
570					1		On wood poles or structures	50	Conductor, overhead on wood structures. Conductors are assumed to last as long as their supporting structures.  Less than the point-to-point identified spans of insulated and bare conductor, damping devices, armor rods, connectors, spacers	75
571					2		On steel towers or steel or concrete poles	50	Same as above	53
572					GROUND WIRES					
573					1		On wood poles or structure	50	Ground wire, overhead on wood structures. Ground wires are assumed to last as long as their supporting structures.  Less than the point-point identified spans of insulated and bare conductor, damping devices, armor rods, connectors, spacers	75
574					2		On Steel towers or steel or concrete poles	50	Same as above	53
575	<b>UNDERGROUND CONDUCTORS AND DEVICES</b>									
576	358	184	USACE does not have	UNDERGROUND CONDUCTORS AND DEVICES	CONDUCTORS (BURIED, SUBMARINE, OR IN-CONDUIT)					

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577			FERC 35X series		1		Conductor, Underground, 15-kV through 35-kV. Solid dielectric insulated cables in a replaceable section.	40	Joint connector, stop joint, insulating materials, splices, insulators, racks, trays, potheads, supports	16
578					2		Conductor, Underground, above 35-kV Oil and Gas insulated cables in a replaceable section.	25	Joint connector, stop joint, insulating materials, splices, insulators, racks, trays, potheads, supports	16
579					3		Pressure Maintaining Equipment for insulating media	40	Pressure tanks, control devices, gages	16
580					4		Arresters, Surge (lighting)—3-phase installation, 69-kV and above	35	Surge arrester unit, connectors, support insulator	2
581	<b>UNDERGROUND CONDUIT</b>									
582	357	185	USACE does not have FERC 35X series	UNDERGROUND CONDUIT	1		Underground Duct Lines, Conduits, and Appurtenances	100	Conduit envelope, (concrete, tile, brick, steel, etc.) manhole, cable vault, ventilating equipment, auxiliary equipment such as drainage connections, sump pumps, lighting system	
583	<b>MISCELLANEOUS INTANGIBLE PLANT</b>									
584	303	190	N/A	MISCELLANEOUS INTANGIBLE PLANT	1		Patent rights, licenses, privileges, and other intangible property items necessary or valuable in the conduct of project operations are not subject to replacement.	N/A	*None	



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585	<b>MISCELLANEOUS INSTALLED EQUIPMENT</b>									
586	335, 398	199	074	MISCELLANEOUS POWER PLANT EQUIPMENT	AUXILIARY EQUIPMENT FOR GENERAL STATION USE – POWER PLANTS; AND PUMPING PLANTS 1,500-HP AND ABOVE					
587					1	Pumps and Prime Movers purchased from manufacturer's stock or of standard design and shipped as units with only installation and minor assembly required at the site and those with total plant capacity less than 1,500-hp	35	*None Impeller, bearing, packing, glands, shaft, column section, packing assembly, motor winding, rotor, bearing	76	
588					2	Un-Watering and Low-Level Drainage System	50	Bulkheads, pumps, piping	76	
589					3	Oil Storage, Handling and Reclaiming System	50	Tanks, pumps, motors, piping, purifier, drying oven, filter pads	76	
590					4	Oil Purifiers, Fixed or Portable, Centrifugal, vacuum or Clay Treatment, type, 600 GPH or over used for lubricating oil, hydraulic oil or lubricating and insulating oil	35		76	
591					5	Gages and Indicating Equipment	25		76	
592					6	Raw water system for plant equipment cooling	40	Pumps, piping, valves, tanks, strainers	76	
593					7	Fire Protection System (water and chemical for general station use)	25	Pumps, piping, tanks, cabinets, hose, nozzles, tank hangers and support, regulator, alarm system	76	

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594					8		Air Conditioning System	25	Ducts, fans, motors, louvers, controls, grilles, gratings	
595					9		Station Air System			
596						a.	Station air System, excluding compressors 100 CFM and over	50	Tanks, piping, controls, and protective devices	1, 76
597						b.	Air Compressors and motor, complete, 100 CFM or over	25		1, 76
598					11		Cranes, Hoists, etc., and the machinery for operating them (Associated with Category 2 Buildings, excluding Mobile and Crawler types cranes)	50	Bridge traveling and trolley traveling equipment, controls, motors, runway collectors, block	19
599					12		All other Cranes and Hoists	50	Motors, cables, controls, transfer car	19
600					13		Uninterruptible Power Supply System (UPS)	10	*Uninterruptible Power Supply – station service type transformer, battery bank, rectifier-charger, inverter-regulator, and station interrupter  Circuitry, interconnected wiring and miscellaneous solid state devices	72
601					14		Power Plant Communications Equipment			76

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602						a	Antenna Tower, 80- feet and higher	50		76
603						b	Radio or Microwave Equipment Buildings	50		76
604						c	Plant communications equipment, including telephone, code call, and voice recording systems	15	*Each independent system, complete	76
605						d	Radio, Microwave or Carrier Equipment complete system at one location including Transmitter, Receiver, Power Supplies, Auxiliary Generators, Batteries Cables And Antennas, but excluding Land and Improvements, Buildings and Towers 80 Ft. and over	15		76
606	335	-	20	MISCELLANEOUS POWER PLANT EQUIPMENT	PERMANENT OPERATING EQUIPMENT - FLOATING PLANT					76
607					1	Dredges		50		76
608					2	Tug Boats		25		76

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609					3		Tenders	25		76
610					4		Drift Collectors	25		76
611					5		Tow Boats	25		76
612					6		Patrol Boats	25		76
613					7		Snag Boats	25		76
614					8		Drill Boats or Barges and Jet-probing Barges	25		76
615					9		Derrick Boats or Barges	25		76
616					10		Maneuver Boats	25		76

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617					11		Barges, Mooring	25		76
618					12		Other Major Non-group Floating Plant	25	*Boat, barge, vessel, or plant item complete with all Accessory Equipment	76
619					13		Miscellaneous Floating Plant, initial cost, new of \$25,000 or more per unit			
620						a	Barges, or Floating Work Platforms	25		76
621						b	Boat, Outboard, excluding Motors	20		76
622						c	Motors, Outboard	10		76
623					14		Other items not listed elsewhere	25		76
624	335	-	20	MISCELLANEOUS POWER PLANT EQUIPMENT			AUTOMOTIVE LAND PLANT			
625					1		Station Wagons (passenger car chassis) Group C	7		76
626					2		Ambulances (light) - Group D	10		76

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627					3		Ambulances (heavy) - Group DI	10		76
628					4		Trucks, 1/4-ton, 4x4- Group E	7		76
629					5		Carryalls (including Station Wagons mounted on Truck Chassis) Group E1	10		76
630					6		Trucks, Panel and sedan Delivery Group E2	7		76
631					7		Trucks, Pickup - Group F	7		76
632					8		Trucks, 3/4 - 1 - Ton - Group G	7		76
633					9		Trucks and Truck Tractors 1 1/2-Ton - Group H	8		76
634					10		Trucks and Truck Tractors, 2 1/2-Ton - Group I	8		76

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635					11		Trucks and Trucks Tractors, 3-4-Ton-Group J	10		76
636					12		Trucks and Trucks Tractors, 5-10-Ton-Group K	10		76
637					13		Trucks and Trucks Tractors, 11-Ton and over Group L	12		76
638					14		Trucks, Wrecker - Group M	8		76
639					15		Fire Trucks - Group N	12		76
640					16		Trucks, Refuse - Group O	8		76
641					17		Trucks, Power Line and telephone Construction and Maintenance Group P	8		76
642					18		Snow Plows, Rotary- Group Q	12		76

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643					19		Trucks, Drill Rig - Group R	8		76
644					20		Trucks, Mobile Crane - Group S	15		76
645					21		Trucks, Compressor or Welder Mounted - Group T	8		76
646					22		Trucks, Refrigerator - Group U	8		76
647					23		Trucks, Military Design, 1/4-Ton- Group V	7		76
648					24		Trucks, Military Design, 1/2-1-Ton- Group W	7		76
649					25		Trucks and Truck Tractors, Military Design, 1 1/2- Ton-Group X	8		76
650					26		Trucks and Truck Tractors, Military Design, 2 1/2- Ton-Group Y	8		76
651					27		Trucks and Truck Tractors, Military Design, 3-4-Ton-Group Z	10		76



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652					28		Trucks and Truck Tractors, Military Design, 5-10-Ton-Group AA	10		76	
653					29		Trucks and Truck Tractors, Military Design, 11-Ton and over -Group BB	12		76	
654					30		Trucks, Military Design, Amphibious Group CC	10		76	
655					31		Motorcycles, and Scooters, All Types Group DD	5		76	
656					32		Trailers, 1/4-Ton-2 1/2-Ton All Types Group EE	20		76	
657					33		Trailers and semi-Trailers, 3-15-Ton All Types Group FF	20		76	
658					34		Trailers and semi-Trailers, 16-30 Ton All Types Group GG	20		76	
659					35		Trailers and semi-Trailers, 30 Ton and over, all types - Group HH	20		76	
660	335	-	20	MISCELLANEOUS POWER PLANT EQUIPMENT	OTHER MOBILE LAND PLANT						

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661					1		Items not listed elsewhere, including Items with initial cost, new, of less than \$25,000 per unit	10		76
662					2		Locomotives and Railroad Cars	100		76
663					3		Tractors, Wheel-mounted, initial cost \$25,000 or more	12		76
664					4		Tractors, Crawler, including Bulldozers initial cost \$25,000 or more	15		76
665					5		Cranes, Mobile			76
666						a	Cranes, Wheel-mounted, excluding those classified as Automotive Equipment	15		76
667						b	Cranes, Crawler type	15		76
668					6		Earth-moving Equipment, initial cost, \$25,000 or more per unit			76
669						a	Scraper-carriers, Self-propelled or Towed	15		76
670						b	Rollers, Self-propelled or Towed	15		76

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671						c.	Back Hoes, excluding Back Hoe attachments for general purposes Tractors or Cranes	15		76	
672						d.	Loaders, excluding attachments for general purpose tractors	15		76	
673						e.	Ditchers, Trenchers, Excavators, and Back fillers, excluding attachments for other basic equipment	15		76	
674						f.	Graders, Self-propelled or Towed	15		76	
675					7		Material-handling Equipment, initial cost, new, \$25,000 or more per unit	20		76	
676					8		Miscellaneous Equipment, Initial cost, new, \$25,000 or more per unit	15		76	
677	335	-	20	MISCELLANEOUS POWER PLANT EQUIPMENT	OFFICE FURNITURE AND EQUIPMENT						
678					1		Furniture (Decks, Tables, Chairs, Lockers, Files, Map Cases, Bookcases and Safes)				
679						a.	Miscellaneous Items, initial cost, new less than \$25,000 per unit	10		76	
680						b.	Safes, Special Equipment, etc., initial cost, new, \$25,000 or more, per unit	20		76	

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681					2		Equipment, such as Typewriter, Adding machines, Calculators, Duplicating and Recording Machines, Key Punch Equipment, Electronic Calculators and Computers	10		76	
682						a	Miscellaneous Equipment not listed elsewhere, including items initial cost, new, less than \$25,000 per unit	10		76	
683						b	Office Machines, such as Accounting Machines, Dictating Machines, typewriters, Adding Machines, Key Punch and Electronic Mechanical Data Processors, Electro-Mechanical Calculators, initial cost, new \$25,000 or more per unit	15		76	
684						c.	Electronic-calculators, computer, and related items	15		76	
685						d.	Duplicating and Reproducing Machines initial cost, new, \$25,000 or more per unit	15		76	
686	335	-	20	MISCELLANEOUS POWER PLANT EQUIPMENT	MATERIAL HANDLING EQUIPMENT						
687					1		Miscellaneous Equipment not listed elsewhere, including items initial cost, new, less than \$25,000 per item (including shelving, storage bins, portable conveyors, dollies, and similar equipment)	50		76	

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688					2		Fixed-conveyor Systems (Mono-rail, Roller Type) initial cost, new \$25,000 or more per system	25		76	
689					3		Special Storage Racks, Bins, Ramps, Platforms, and similar equipment, independent of other Structures, initial cost, new, \$25,000 or more per unit	25		76	
690	335	-	20	MISCELLANEOUS POWER PLANT EQUIPMENT	SHOP TOOLS AND EQUIPMENT						76
691					1		Miscellaneous Fixed Shop Equipment not listed elsewhere, including items initial cost, new, less than \$25,000 per unit	10		76	
692					2		Major Fixed Shop Equipment consisting of such items as lathes, sharpeners, drying ovens, Forges, pipe, and sheet metal machines, table and band saws, initial cost, new, \$25,000 or more, per unit	25		76	
693					3		Miscellaneous Portable Shop Equipment and Tools not listed elsewhere, initial cost, new, less than \$25,000 per unit	10		76	
694	<b>LIFE SAFETY EQUIPMENT</b>										
695	334	170	073	ACCESSORY ELECTRIC EQUIPMENT	Life Safety equipment: Access Control and Intrusion Detection Systems						

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696					1		Software /Firmware / Hardware			
697						a	Applications	5		77
698						b	Server	5		77
699						c	Workstation	5		77
700						d	Monitor	5		77
701						e	Controller Panel	7		77
702						f	Data Transport			
703						g	Switches / Routers	5		77
704						h	Media Converter	7		77
705						i	Fiber Driver	5		77
706						j	Wireless Transceiver	7		77
707						k	Vehicle Barrier			
708						l	Barrier Actuator/Controls	10		77
709						m	Barrier Structural Components	20		77
710						n	Vessel Barrier	10		77

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711						o	Door Hardware			
712						p	Electric Strike/Release	7		77
713						q	Balanced Magnetic Switch (BMS)	10		77
714						r	Request to Exit (REX) Device	7		77
715						s	Card Reader	7		77
716						t	Intrusion Detection			
717						u	Motion Sensors (PIR)	7		77
718						v	Radar	10		77
719						w	Radar carriage	20		77
720						x	Water Level	10		77
721						y	Power Supply	5		77
722						z	Video Amplifier	7		77
723					2		Video Monitoring System		The video monitoring systems may be integrated with the Access Control and Intrusion Detection Systems, not as a stand-alone system. In this case, some of the components may be shared (i.e. server, workstation).	

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724						a	Camera Visible Light - Fixed	7		77
725						b	Camera Visible Light PTZ	7		77
726						c	Camera Thermal	7		77
727						d	Encoder / Decoder	7		77
728						e	Matrix Switcher	7		77
729						f	Media Converter	7		77
730						g	Video Recorder	5		77
731						h	Power Supply and Related	7		77