

Appendix C - Fixed Asset Categories Useful Life Range

Class of Asset	Useful Life Range
Land	Indefinite
Construction in progress	N/A
Land Improvements	12-20 years
Buildings	40 years
Building Improvements	12-20 years
Fixed Equipment Buildings	15 years
Infrastructure	20-30 years
Machinery and Equipment	5-15 years
Vehicles and Related Equipment	5-12 years
Furniture and Fixtures	10 years
Intangibles	7-20 years
Right to Use Assets – Building, Vehicles/Equipment and Subscriptions	Term of the lease or subscription