

**Federal Supply Classification (FSC) Table**  
**(for developing depreciation data for**  
**NF 1018 Line Item #9, Equipment)**

<b>FSC #</b>	<b>FSC Group Title</b>	<b>Useful Life</b>
10	Weapons	15
11	Nuclear Ordinance	10
12	Fire Control Equipment	10
13	Ammunition and Explosives	10
14	Guided Missiles	15
15	Aircraft and Airframe Structural Components	20
16	Aircraft Components and Accessories	20
17	Aircraft Launching, Landing, and Ground Handling Equipment	10
18	Space Vehicles	15
19	Ships, Small Craft, Pontoons, and Floating Docks	15
20	Ship and Marine Equipment	15
22	Railway Equipment	7
23	Ground Effects Vehicles, Motor Vehicles, Trailers, and Cycles	10
24	Tractors	10
25	Vehicular Equipment Components	10
26	Tires and Tubes	Material
28	Engines, Turbines and Components	15
29	Engine Accessories	7
30	Mechanical Power Transmission Equipment	15
31	Bearings	Material
32	Woodworking Machinery and Equipment	7
34	Metalworking Machinery	15
35	Service and Trade Equipment	5
36	Special Industry Machinery	10
37	Agricultural Machinery and Equipment	7
38	Construction, Mining, Excavating, and Highway Maintenance Equipment	10
39	Materials Handling Equipment	10
40	Rope, Cable, Chain, and Fittings	Material
41	Refrigeration, Air-Conditioning, and Air Circulating Equipment	7
42	Fire Fighting, Rescue and Safety Equipment	10
43	Pumps and Compressors	10
44	Furnace, Steam Plant, Drying Equipment; and Nuclear Reactors	7
45	Plumbing, Heating, and Sanitation Equipment	10
46	Water Purification and Sewage Treatment Equipment	7
47	Pipe, Tubing, Hose and Fittings	Material
48	Valves	Material
49	Maintenance and Repair Shop Equipment	10
51	Hand Tools	5

<b>FSC #</b>	<b>FSC Title</b>	<b>Useful Life</b>
52	Measuring Tools	7
53	Hardware and Abrasives	Material
54	Prefabricated Structures and Scaffolding	10
55	Lumber, Millwork, Plywood and Veneer	Material
56	Construction and Building Materials	Material
58	Communication, Detection and Coherent Radiation Equipment	10
59	Electrical and Electronic Equipment Components	10
60	Fiber Optics Materials, Components, Assemblies, Accessories	Material
61	Electric Wire and Power and Distribution Equipment	7
62	Lighting Fixtures and Lamps	10
63	Alarm, Signal and Security Detection Systems	5
65	Medical, Dental, and Veterinary Equipment and Supplies	7
66	Instruments and Laboratory Equipment	10
67	Photographic Equipment	10
68	Chemicals and Chemical Products	Material
69	Training Aids and Devices	10
70	General Purpose Automatic Data Processing Equipment (Including Firmware), Software, Supplies and Support Equipment	7
71	Furniture	10
72	Household and Commercial Furnishings and Appliances	5
73	Food Preparation and Serving Equipment	7
74	Office Machines, Text Processing Systems, and Visible Record Equipment	5
75	Office Supplies and Devices	Material
76	Books, Maps and Other Publications	5
77	Musical Instruments, Phonographs, and Home-Type Radios	10
78	Recreational and Athletic Equipment	7
79	Cleaning Equipment and Supplies	Material
80	Brushes, Paints, Sealers and Adhesives	Material
81	Containers, Packaging, and Packing Supplies	10
83	Textiles, Leathers, Furs, Apparel and Shoe Findings, Tents and Flags	5
84	Clothing, Individual Equipment, and Insignia	5
85	Toiletries	Material
87	Agricultural Supplies	Material
88	Live Animals	7
89	Subsistence	Material
91	Fuels, Lubricants, Oils and Waxes	Material
93	Nonmetallic Fabricated Materials	Material
94	Nonmetallic Crude Materials	Material
95	Metal Bars, Sheets, and Shapes	Material
96	Ores, Minerals, and Their Primary Products	Material
99	Miscellaneous	5