

INDIANA UNIVERSITY
 CAPITAL ASSET MANAGEMENT SYSTEM
 Asset Type Code List
 Report Date: February 09, 2011
 Asset Type Codes: ALL
 Report includes Moveable Asset Type Codes
 Report includes all asset Lives
 Sort By: Description

Type Code	Description	Life
204	AIR CONDITIONER	5
11338	AIR COMPRESSOR	15
07711	AIR PLANE	6
11679	AIR VENTILATING SYSTEMS	15
205	AMPLIFIER	10
11303	ANALYZER	7
07322	ANALYZER, BLOOD GAS	5
11304	ANALYZER, GAS	8
306	ANALYZER,DNA	5
305	ANESTHESIA UNIT	10
297	ANIMAL CAGES	10
260	AUDIO VISUAL EQUIPMENT, ALSO SEE ASSET TYPE CODE 10260	8
308	AUDIOMETER	10
07309	AUTOCLAVE	10
700	AUTOMOBILE - 3 YRS, ALSO SEE ASSET TYPE CODES 704, 702, 703	3
699	AUTOMOBILE - 4 YRS, ALSO SEE ASSET TYPE CODES 704, 702, 703	4
701	AUTOMOBILE - 5 YRS, ALSO SEE ASSET TYPE CODES 704, 702, 703	5
312	BALANCE	7
11312	BALANCE, ANALYTICAL	10
07316	BATH, LABORATORY /CIRCULATOR	7
101	BENCH	15
673	BENDER	10
3	BENDING MAGNET	15
300	BIOLOGICAL SAFETY CABINET,ENVIRONMENTAL CHAMBERS,FLOWHOODS,GLOVE BOX	15
07315	BLOOD PRESSURE UNIT	6
698	BOATS	4
419	BOOTH	10
327	BOTTLE WASHER	8
684	BOX & PAN BRAKE	5
328	BREATHING UNIT	8
503	BROILER	10
706	BUS	20
900	BUS SHELTER	25
180	CANISTERS/CYLINDERS/TANKS	10
330	CARDIO EQUIPMENT	8
504	CART, FOOD SERVICE	10
07210	CASH REGISTER	5

Type Code	Description	Life
07333	CENTRIFUGE	7
212	CHECK SIGNER	10
213	COLLATOR	10
488	COLLECTOR, FRACTION	7
07337	COLORIMETER	7
655	COMPACTOR	10
07219	COMPUTER, DISK DRIVES OR CONTROLLERS	5
10206	COMPUTER, ENTERPRISE SERVER	3
220	COMPUTER, MISCELLANEOUS EQUIPMENT	5
407	COMPUTER, MONITOR	7
80001	COMPUTER, N/T SWITCHES	6
223	COMPUTER, PERSONAL DESKTOP, LAPTOP	3
07216	COMPUTER, PRINTER	5
206	COMPUTER, SERVER OR SUPER COMPUTER	5
11207	COMPUTER- AIDED DETECTION (CAD) SYSTEM	5
11206	COMPUTER-ASSISTED SURGERY SYSTEM	5
11208	COMPUTER-ASSISTED TOMOGRAPHY (CT) SCANNER	5
507	CONVEYOR	15
07001	COPIER LARGE (COPIES PER MONTH 50,000)	5
07000	COPIER SMALL (COPIES PER MONTH 1 - 49,999)	3
202	COPIER, CARD TERMINAL	5
293	COUNTER	8
07321	COUNTER, BLOOD CELL	5
510	COUNTER, FOOD SERVICE	15
07343	CRYOSTAT	7
342	CRYOSURGICAL UNIT	10
345	CUTTER, ELECTRICAL	10
07244	CUTTER/SHREDDER, PAPER	7
07350	DEFIBRILLATOR	5
07351	DENSITOMETER	5
158	DENTAL EQUIPMENT	10
302	DETECTORS	14
513	DISHWASHER	10
07515	DISPENSER	10
07357	DISTILLING APPARATUS	15
359	DRYER	10
07221	DUPLICATOR	5
486	DYNAGRAPH	10
07360	ELECTROCARDIOGRAPH	7
07361	ELECTROENCEPHALOGRAPH	7
07362	ELECTROMYOGRAPHY	7
07363	ELECTROPHORESIS UNIT	7
687	ENGRAVER	7
332	EVAPORATORS, ROTAVAPORS	7
367	EXERCISE EQUIPMENT, OTHER, ALSO SEE ASSET TYPE CODES 800, 810	15

Type Code	Description	Life
471	EXERCISE EQUIPMENT, TREADMILL	8
815	FARM EQUIPMENT	10
07002	FAX	3
07660	FLOOR MACHINE	5
368	FLOWMETER	10
369	FLUORIMETER	10
370	FLUOROSCOPE	10
248	FOLDER	15
511	FOOD CUTTER/CHOPPER/SLICER/GRINDER	10
10680	FORK LIFT/PERSONNEL LIFT	10
523	FREEZER, ICE CUBE MAKING	10
522	FREEZER, OTHER	10
509	FREEZER, WALK IN	15
518	FRYER	10
372	FURNACE	10
07154	FURNITURE, BED	7
11154	FURNITURE, BED ELECTRIC (PATIENT)	12
103	FURNITURE, BOOKCASE	20
104	FURNITURE, CABINET	15
183	FURNITURE, CHAIR - 10 YRS	10
157	FURNITURE, CHAIR - 15 YRS	15
07108	FURNITURE, DESK	20
07211	FURNITURE, OTHER 10 YRS	10
110	FURNITURE, OTHER - 15 YRS	15
109	FURNITURE, OTHER - 20 YRS	20
105	FURNITURE, SOFA	12
177	FURNITURE, TABLE - 15 YRS	15
114	FURNITURE, TABLE - 20 YRS	20
11490	GAMMA SYSTEMS	7
07334	GAS CHROMATOGRAPH	7
07489	GENERATOR	5
669	GOLF CARTS, ALSO SEE ASSET TYPE CODES 668, 182	4
250	GRAPHICS, FINE ARTS EQUIPMENT	5
519	GRIDDLE	10
495	GRINDER/SANDER, DENTAL	10
682	GRINDER/SANDER, INDUSTRIAL	10
800	GYMNASTIC EQUIPMENT, ALSO SEE ASSET TYPE CODES 367, 810	7
373	HEART LUNG SYSTEMS	8
07375	HEMODIALYSIS UNIT	5
376	HOMOGENIZER	10
651	HOUSEKEEPING, GENERAL MACHINERY	8
11378	HUMIDIFER	8
379	HYDROTHERAPY EQUIPMENT	15
381	HYPOTHERMIA APPARATUS	10
07382	ILLUMINATOR	10

Type Code	Description	Life
384	INCUBATORS	10
298	INDUSTRIAL/CONSTRUCTION EQUIPMENT, ALSO SEE ASSET TYPE CODES 669, 670	10
668	INDUSTRIAL/UTILITY VEHICLES - 10 YRS, ALSO SEE AST TYPE CODES 699, 670	10
182	INDUSTRIAL/UTILITY VEHICLES - 12 YRS, ALSO SEE TYPE CODES 669, 670	12
524	KETTLE	15
07390	KIDNEY DIALYZER	5
07391	KILN	10
501	KITCHEN/CAFETERIA EQUIPMENT	10
240	LABEL/LETTERING SYSTEMS	10
664	LADDER	10
452	LAMP	10
304	LASER	3
665	LATHE	15
11115	LAWN MOWER	3
115	LAWN/GARDEN EQUIPMENT	4
456	LENS, OBJECTIVES, MICROSCOPE ACCESSORIES	10
165	LIGHTS, SPOT/CONSOLE/TOWER	10
161	LOCKERS	15
224	MAILING MACHINE - 5 YRS	5
225	MAILING MACHINE - 10 YRS	10
400	MANNEQUIN	10
226	MARKING MACHINE	10
802	MATS, ATHLETIC	7
406	MEDICAL EQUIPMENT	8
401	METER, OTHER	3
432	METER, RADIATION	8
231	MICRO FILM/ MICROFICHE READER	8
494	MICROMANIPULATOR	10
404	MICROPROJECTOR	10
07003	MICROSCOPE	7
07405	MICROTOME	7
07681	MILLING MACHINE	15
526	MIXER	10
693	MOLDING MACHINE	10
07320	MONITOR, MEDICAL/SCIENTIFIC	8
10482	MRI MAGNETIC RESONANCE IMAGING	5
215	MULTIPLEXER, T MUX, T BOX, S MUX	5
459	MUSCLE STIMULATOR	10
07006	MUSICAL INSTRUMENTS - 10 YRS	10
750	MUSICAL INSTRUMENTS - 15 YRS	15
07005	MUSICAL INSTRUMENTS - 20 YRS	20
408	NEBULIZER	10
100	OFFICE EQUIPMENT	5
409	OPHTHALMOSCOPE	10
155	OPTOMETRY EQUIPMENT	7

Type Code	Description	Life
410	OSCILLOSCOPE/VECTORSCOPE, AND ACCESSORIES	10
07411	OSMOMETER	7
11527	OVEN, BAKING	10
07414	OVEN, LABORATORY	10
528	OVEN, MICROWAVE	5
415	OXYGEN EQUIPMENT	8
243	PAPER DRILL	11
07399	PATIENT LIFTER	10
07418	PATIENT MONITORING/AIDING EQUIPMENT	7
07236	PHOTO EQUIPMENT, CAMERA	5
251	PHOTO EQUIPMENT, CAMERA/TV LENS	8
245	PHOTO EQUIPMENT, DARKROOM/ENLARGERS/DRYERS	10
230	PHOTO EQUIPMENT, OTHER	8
422	PHOTOCOAGULATOR	10
424	PHOTOMETER	8
341	PHOTOMULTIPLIER TUBE	3
425	PIPETTE	10
163	PLOTTER	7
07426	POWER SUPPLY	10
688	PRESS, ARBOR	15
657	PRESS, DRILL	20
314	PRESS, LABORATORY	15
242	PRESS, OFFSET	10
200	PROJECTORS, ALSO SEE ASSET TYPE CODE 260	5
07429	PULMONARY FUNCTION EQUIPMENT	8
430	PUMP	10
531	RACK, POT OR PAN	15
261	RADIO RECEIVERS, TRANSMITTERS	10
532	RANGE, STOVE, FOOD SERVICE	10
435	RECORDER, LABORATORY	10
07253	RECORDER, VIDEO/AUDIO	5
810	RECREATIONAL, POOL TABLE, ALSO SEE ASSET TYPE CODES 367, 800	7
436	REFRACTOMETER	10
160	REFRIGERATED TRAP/CONCENTRATOR	10
533	REFRIGERATOR, OTHER	10
534	REFRIGERATOR, WALK IN	15
10118	ROBOT, OHTER	6
10117	ROBOT, SURGICAL	7
485	ROTORS	10
111	SAFE	20
672	SAW	10
07232	SCALES	10
442	SCANNERS	8
301	SCIENTIFIC EQUIPMENT - 7 YRS	7
383	SCIENTIFIC EQUIPMENT - 8 YRS	8

Type Code	Description	Life
325	SCIENTIFIC EQUIPMENT - 10 YRS	10
623	SCIENTIFIC EQUIPMENT - 12 YRS	12
443	SCINTILLATION	8
670	SCOOTERS,SEGWAY PERSONAL TRANSPORTER	5
445	SEWING MACHINE	15
07223	SHAKER, SHAKING MACHINE	8
691	SHAPER	10
246	SHEET FEEDER	10
112	SHELVING	20
07709	SIGNAGE, MOVEABLE	10
450	SKELETON	10
11675	SNOW BLOWER	5
90000	SOFTWARE, CONSTRUCTION IN PROGRESS	0
910007	SOFTWARE, INTERNALLY DEVELOPED	6
910002	SOFTWARE, LICENSED - 2 YRS	2
910003	SOFTWARE, LICENSED - 3 YRS	3
910004	SOFTWARE, LICENSED - 4 YRS	4
910005	SOFTWARE, LICENSED - 5 YRS	5
910006	SOFTWARE, LICENSED - 6 YRS	5
910001	SOFTWARE, PURCHASED	3
454	SPECTROMETER,SPECTROPHOTOMETER	8
453	SPECTROSCOPE	10
537	STEAMER	10
457	STERILIZER	15
296	STEROTAXIC INSTRUMENTS	10
218	STORAGE SYSTEMS - NON COMPUTER	15
07708	STORAGE TRAILERS/TRAILER-MOUNTED CONTAINERS	6
07451	STRAINER, SLIDE LABORATORY	7
299	SURVEYING EQUIPMENT	7
263	TELEPHONE EQUIPMENT, LOCATED INSIDE A BUILDING-MOVABLE EQUIPMENT	10
264	TELEPHONE SWITCH(USED)	3
07004	TELESCOPE	10
254	TELEVISION	5
217	TERMINAL, MODEM	5
694	TESTER	5
237	TIME RECORDING	10
07428	TIMER	8
07468	TISSUE PROCESSOR	7
469	TITRATOR	10
705	TRAILER	15
470	TRANSDUCERS	3
262	TRANSFORMER	14
702	TRUCK - 7 YRS, ALSO SEE ASSET TYPE CODES 700, 699, 701	7
703	TRUCK - 8 YRS, ALSO SEE ASSET TYPE CODES 700, 699, 701	8
704	TRUCK - 10 YRS, ALSO SEE ASSET TYPE CODES 700, 699, 701	10

Type Code	Description	Life
239	TYPEWRITER	5
474	ULTRASONIC CLEANER	10
07677	VACUUM CLEANER	8
295	VACUUM SYSTEMS, MEDICAL /LAB	14
542	VENDING MACHINE	10
10260	VIDEO CONFERENCING EQUIPMENT, ALSO SEE ASSET TYPE CODE 260	6
07008	WASHING MACHINE - 8 YRS	8
07007	WASHING MACHINE - 10 YRS	10
07009	WASHING MACHINE - 15 YRS	15
07686	WATER HEATER	10
07477	WATER PURIFIER/SOFTENER	10
685	WELDERS	10
249	WRAPPER/SHRINKER/PACKAGING SYSTEMS	10
07478	X RAY DEVELOPER	10
480	X RAY FILM PROCESSOR	8
07482	X RAY/IMAGE INTENSIFIER	5

Moveable assets not in-service or not received

Use asset type code "40004" when any of the following conditions exist:

1. The equipment will not be received within the current fiscal year, even if the payment is made prior to the fiscal year end.
2. Partial payments will be issued for the equipment (down payment) and the equipment is not expected to be received in the current period.
3. Equipment has been received, but will not be placed in service prior to the fiscal year end. Example: Equipment was purchased for a new lab however the lab will not be completed for 3 months. In this example the asset type code should be updated when the lab is completed and the asset placed in service.
4. Assembling an asset. When components are purchased to assemble an asset that will not be placed in service prior to the fiscal year end. Example a department purchases a cab and chassis for a truck but the initial purchase does not include the body. The truck will not be operational until the body is ordered and the parts assembled to complete the truck.

This is the only type code that should not be changed when the equipment is tagged.

Type Code	Description	Life
40004	MOVEABLE ASSETS NOT YET RECEIVED, OR PLACED IN SERVICE	0

Type Code	Description	Life
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Fabrication

40000	FABRICATIONS CONSTRUCTION IN PROGRESS	0
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This asset type code is used on the fabrication request document.

Capital Lease

GAAP Requirements to identify a Capital Lease Agreement:

1. The lease transfers ownership of the property to the university by the end of the lease term.
2. The lease contains a written bargain purchase option.
3. The lease term is equal to 75% or more of the remaining estimated economic life of the property at the beginning of the lease term.
4. The present value of the minimum lease payments at the inception of the lease is 90% or more of the fair market value of the leased asset.

For capital leases where principal is less than \$5,000. Select the asset type that matches the terms of the lease agreement. For example if the terms of the lease agreement are to make 36 monthly payments your asset type code is 90003.

Type Code	Description	Life
90001	12 MONTH LEASE UNDER CAP THRESHOLD	1
90002	24 MONTH LEASE UNDER CAP THRESHOLD	2
90003	36 MONTH LEASE UNDER CAP THRESHOLD	3
90004	48 MONTH LEASE UNDER CAP THRESHOLD	4
90005	60 MONTH LEASE UNDER CAP THRESHOLD	5
90006	72 MONTH LEASE UNDER CAP THRESHOLD	6

For capital leases where principal is \$5,000 or greater and your lease agreement meets GAAP requirements 3 or 4. The asset type code is the same as the terms of the lease agreement. For example if the terms of the lease agreement are to make 36 monthly payments you asset type code is 90009.

90007	12 MONTH LEASE >= CAP THRESHOLD	1
90008	24 MONTH LEASE >= CAP THRESHOLD	2
90009	36 MONTH LEASE >= CAP THRESHOLD	3
90010	48 MONTH LEASE >= CAP THRESHOLD	4
90011	60 MONTH LEASE >= CAP THRESHOLD	5
90012	72 MONTH LEASE >= CAP THRESHOLD	6

Type	Description	Life
Code		

Cross Reference

For Tractors see 815 Farm Equipment.

For Polycom Equipment see 10260 VIDEO CONFERENCING EQUIPMENT.

For Gators, Carryall, and Kubota see 182 INDUSTRIAL/UTILITY VEHICLES - 12 YRS, OR
668 INDUSTRIAL UTILITY VEHICLES - 10 YRS.

For Safety Cabinets see 300 BIOLOGICAL SAFETY CABINET, ENVIRONMENTAL CHAMBERS,
FLOWHOODS, GLOVE BOX