



**Circular No. A-76 -- Revised**  
**APPENDIX 3**

**Useful Life and Disposal Value**

The attached useful life and disposal values are estimated by the Defense Logistics Agency. The disposal value factor, as a percent of acquisition cost, is based upon the rate of return.

**Useful Life\* and Disposal Value Table**

FSC No.	Nomenclature	Expected useful Life (Years)	Disposal Value Factor as a Percent of Acquisition Cost
	Guns, through 30mm	15	3.15
	Guns, over 30mm up to 75mm		1.18
	Guns, 75mm through 125mm	25	0.63
	Guns, over 125mm through 200mm		2.14
	Guns, over 200mm through 300mm		2.61
1040	Chemical Weapons and Equipment	16	
	Launchers, Rocket and Pyrotechnic	15	2.00
1080	Camouflage and Deception Equipment	10	1.75
1090	Assemblies Interchangeable between Weapons in Two or More Classes	25	2.25
1095	Misc. Weapons		1.06
1135	Fusing and Firing Devices Nuclear Ordnance	16	0.08
1190	Specialized Test and Handling Equipment, 8 Nuclear Ordnance		0.60
1220	Fire Control Computing Sights and Devices	8	0.29
1230	Fire Control System, Complete	11	
1240	Optical Sighting and Ranging Equipment	11	1.80
1250	Fire Control Stabilizing Mechanisms	11	1.76
1260	Fire Control Designating and Indicating Equipment	12	0.58
1265	Fire Control Transmitting and Receiving Equipment, except Airborne	11	0.39
1270	Aircraft Gunnery Fire Control Components		0.22
1285	Fire Control Radar Equipment, except Airborne		1.19
1290	Misc. Fire Control Equipment	19	0.79

1340	Rockets, Rocket Ammo and Rocket Components	18	3.62
1375	Demolition Materials		
1377	Cartridge and Propellant Activated Devices and Components		1.28
1398	Specialized Ammo Handling and Servicing Equipment	12	0.52
1410	Guided Missiles	19	1.55
1420	Guided Missile Components	15	0.13
1430	Guided Missile Remote Control Systems	19	0.45
1440	Launchers, Guided Missile	17	0.66
2450	Guided Missile Handling and Servicing Equipment	27	0.65
1560	Airframe Structural Components	20	2.48
1610	Aircraft Propellers	10	4.58
1615	Helicopter Rotor Blades, Drive Mechanisms and Components	10	3.52
1620	Aircraft Landing Gear Components	10	2.71
1630	Aircraft Wheel and Brake Systems	10	4.92
1650	Aircraft Hydraulic, Vacuum and De-icing System Components	10	2.19
1660	Aircraft Air Conditioning, Heating and Pressurizing Equipment	10	2.23
1670	Parachutes; Aerial Pick Up, Delivery, Recovery Systems and Cargo Tie Down Equipment	7	5.52
1680	Misc. Aircraft Accessories and Components	7	1.92
1720	Aircraft Launching Equipment	25	1.91
1730	Aircraft Ground Servicing Equipment	20	3.12
1740	Airfield Specialized Trucks and Trailers	6.37	
1905	Combat Ships and Landing Vessels	20	2.53
1915	Cargo and Tanker Vessels	30	8.54
1925	Special Service Vessels	25	8.54
1930	Barges and Lighters, Cargo	27	11.05
1935	Barges and Lighters, Special Purpose	30	19.83
1940	Small Craft	23	6.35
1945	Pontoons and Floating Docks	30	14.42
1990	Misc. Vessels		8.74
2010	Ship and Boat Propulsion Components	20	10.26
2030	Deck Machinery		3.31
2040	Marine Hardware and Hull Items	20	16.57

2050 Buoys		11.05
2090 Misc. Ship and Marine Equipment		4.81
2210 Locomotives	29	16.51
2220 Rail Cars	40	10.27
2230 Right-of-Way Construction and Maintenance Equipment, Railroad	20	18.69
2240 Locomotive and Rail Car Accessories and Components		9.98
2250 Track Materials, Railroad		41.00
2305 Ground Effect Vehicles	15	
2310 Passenger Motor Vehicles	*	17.00
Passenger Cars and Station Wagons	6	
Buses (11 or more passengers)	8	
Ambulances	7	
2320 Trucks and Truck Tractors, Wheeled	*	17.96
Less than 12,500 (payload 1 ton and less) 12,500 through 16,999 (payload, 1 1/2 through 2 1/2 tons)	6 7	
17,000 and over (payload, tons and (over))	9	
Multiple Drive Vehicles	6	
2330 Trailers	23	10.09
2340 Motorcycles, Motor Scooters and Bicycles	12	27.31
2350 Combat, Assault and Tactical Vehicles, Tracked	14	32.82
2410 Tractors, Full Track, Low Speed	14	27.62
2420 Tractors, Wheeled	13	22.70
2430 Tractors, Track Laying High Speed		7.42
2510 Vehicular Cab, Body and Frame Structural Components	10	14.18
2520 Vehicular Power Transmission Components	12	16.22
2530 Vehicular Brake, Steering, Axle, Wheel and Track Components	12	12.17
2540 Vehicular Furniture and Accessories	18	6.95
2590 Misc. Vehicular Components	10	7.04
2805 Gasoline Reciprocating Engines except Aircraft and Components	7	5.68
2810 Gasoline Reciprocating Engines, Aircraft and Components		3.43
2815 Diesel Engines and Components		13.33
2835 Gas Turbines and Jet Engines, except Aircraft and Components	15	3.59
2840 Gas Turbines and Jet Engines, Aircraft, and Components		1.77
2845 Rocket Engines and Components		0.11

2910	Engine Fuel System Components, Nonaircraft	8.01
2915	Engine Fuel System Components, Aircraft	3.01
2920	Engine Electrical System Components, Nonaircraft	10.32
2925	Engine Electrical System Components, Aircraft	7.94
2930	Engine Cooling System Components, Nonaircraft	21.96
2935	Engine Cooling System Components, Aircraft	7.41
2945	Engine Air and Oil Filters, Strainers and Cleaners, Aircraft	1.71
2950	Turbosuperchargers	8.26
2990	Misc. Engine Accessories, Nonaircraft	7.77
2995	Misc. Engine Accessories, Aircraft	4.10
3010	Torque Converters and Speed Changers	5.93
3020	Gears, Pulleys, Sprockets and Transmission Chain	4.64
3040	Misc. Power Transmission Equipment	3.22
3110	Bearings, Antifriction, Unmounted	22.14
3120	Bearings, Plain, Unmounted	4.78
3130	Bearings, Mounted	7.80
3210	Sawmill and Planing Mill Machinery	15 28.41
3220	Woodworking Machines	15 27.37
3405	Saws and Filing Machines	20 30.87
3408	Machining Centers and Way-Type Machines	7.49
3410	Electrical and Ultrasonic Erosion Machines	10 9.75
3411	Boring Machines	20 49.61
3413	Drilling and Tapping Machines	15 40.16
3414	Gear Cutting and Finishing Machines	10 29.58
3415	Grinding Machines	15 35.06
3416	Lathes	20 39.84
3417	Milling Machines	20 28.22
3418	Planners and Shakers	20 27.66
3419	Misc. Machine Tools	15 17.92
3422	Rolling Mills and Drawing Machines	10 68.35
3424	Metal Heat Treating and Nonthermal Treating Equipment	25 11.72
3426	Metal Finishing Equipment	20 6.63

3655	Gas Generating and Dispersing Systems	12	7.35
	Industrial Size Reduction Machinery	9	27.30
3680	Foundry Machinery, Related Equipment and Supplies	10	12.61
3690	Specialized Ammo and Ordnance Machinery and Related Equipment		3.41
3693	Industrial Assembly Machine	0.45	
3694	Clean Work Stations, Controlled Environment and Related Equipment		6.43
3695	Misc. Special Industry Equipment	4	7.58
3910	Conveyors	12	6.85
3920	Materials Handling Equipment Nonself Propelled	22	9.07
3930	Warehouse Trucks and Tractors, Self Propelled	*	18.60
	Gasoline Fork Truck (2,000 pounds to 16,000 Pounds)	8	
	Fork Truck (over 6,000 pounds)		10
	Tractor	8	
	Crane	12	
	Platform Truck	8	
	Straddle Truck	15	
	Electric		
	All types	15	
3940	Blocks, Tackle, Rigging and Slings		9.61
3950	Winches, Hoists, Cranes and Derricks	13	10.23
3990	Misc. Materials Handling Equipment	30	8.71
4010	Chain and Wire Rope		5.11
4020	Fiber Rope, Cordage and Twine		6.81
4030	Fittings for Rope, Cable and Chain		13.16
4110	Refrigeration Equipment	11	7.07
4120	Air Conditioning Equipment	10	3.82
4130	Refrigeration and Air Conditioning Components	16	4.26
4140	Fans, Air Circulators and Blow Equipment	4.79	
4210	Fire Fighting Equipment	14	6.55
4220	Marine Lifesaving and Diving Equipment	10	5.65
4230	Decontaminating and Impregnating Equip.	17	5.87
4240	Safety and Rescue Equipment	19	2.53
4310	Compressors and Vacuum Pumps	10	7.59
4320	Power and Hand Pumps	15	4.27
4330	Centrifuges, Separators and Pressure and Vacuum Filters	20	4.90
4410	Industrial Boilers	9	3.78
4420	Heat Exchanges and Steam Condensers	9.73	

4430 Industrial Furnaces, Kilns, Lehrs and Ovens	10	6.59
4440 Driers, Dehydrators and Anhydrators	10	4.55
4460 Air Purification Equipment	11	3.71
4510 Plumbing Fixtures and Accessories	15	5.91
4520 Space Heating Equipment and Domestic Water Heaters	8	8.36
4540 Misc. Plumbing, Heating and Sanitation Equipment	8	3.01
4610 Water Purification Equipment	14	4.55
4620 Water Distillation Equipment, Marine and Industrial	15	15.61
4710 Pipe and Tube		7.79
4720 Hose and Tubing, Flexible		6.13
4730 Fittings and Specialties, Hose, Pipe and Tube		4.83
4810 Valves, Powered		2.20
4820 Valves Nonpowered		4.91
4910 Motor Vehicle, Maintenance and Repair Shop Specialized Equipment	11	6.63
4920 Aircraft Maintenance and Repair Shop Specialized Equipment	20	1.58
4925 Ammo, Maintenance, Repair and Checkout Specialized Equipment	21	1.67
4927 Rocket Maintenance, Repair and Checkout Specialized Equipment		
4930 Lubrication and Fuel Dispensing Equipment	15	5.00
4931 Fire Control Maintenance and Repair Shop Specialized Equipment	9	1.18
4933 Weapons Maintenance and Repair Shop Specialized Equipment	15	1.91
4935 Guided Missile Maintenance, Repair and Checkout Specialized Equipment	19	0.40
4940 Misc. Maintenance and Repair Shop Specialized Equipment	20	4.48
5110 Hand tools, Edged-Nonpowered	10	9.26
5120 Hand tools, Nonedged, Nonpowered	21	5.53
5130 Hand tools, Power Driven	10	10.31
5133 Drill Bits, Counterbores and Countersinks, Hand and Machine	10	24.07
5136 Taps, Dies and Collets, Hand and Machine	10	8.08
5140 Tool and Hardware Boxes	20	26.42
5180 Sets, Kits and Outfits of Hand Tools	23	3.83

5210 Measuring Tools, Craftsmen	10	4.87
5220 Inspection Gages and Precision Layout Tools	12	3.17
5280 Sets, Kits and Outfits of Measuring Tools	25	1.01
5410 Prefabricated and Portable Building	8	2.48
5411 Rigid Wall Shelters	20	2.44
5420 Bridges, Fixed and Floating	17	7.25
5430 Storage Tanks	7	6.83
5440 Scaffolding Equipment and Concrete Forms	5	6.83
5445 Prefabricated Tower Structures	23	5.23
5450 Misc. Prefabricated Structures	25	1.30
5670 Architectural and Related Metal Products	10	59.16
5680 Misc. Construction Materials	69	9.59
5805 Telephone and Telegraph Equipment	23	2.37
5810 Communications Security Equipment and Components	16	0.40
5811 Other Cryptologic Equipment and Components	11	1.25
5815 Teletype and Facsimile Equipment	22	0.99
5820 Radio and Television Communications Equipment, except Airborne	8	2.44
5821 Radio and Television Communications Equipment, Airborne	24	1.01
5825 Radio Navigation Equipment, except Airborne	24	1.37
5826 Radio Navigation Equipment, Airborne	24	1.44
5830 Intercommunication and Public Address Systems, except Airborne	24	1.74
5831 Intercommunication and Public Address Systems, Airborne	25	0.61
5835 Sound Recording and Reproducing Equipment	22	1.43
5840 Radar Equipment, except Airborne	23	0.92
5841 Radar Equipment, Airborne	24	0.53
5845 Underwater Sound Equipment	13	1.14
5850 Visible and Invisible Light Communication Equipment	24	0.32
5855 Night Vision Equipment, Emitted and Reflected Radiation	25	1.18
5860 Stimulated Coherent Radiation Devices, Components and Accessories	25	
5865 Electronic Countermeasures, Counter	20	0.27

Countermeasures and Quick Reaction Capability Equipment		
5895 Misc. Communications Equipment	23	0.67
5905 Resistors	8	1.02
5910 Capacitors	8	2.32
5915 Filters and Networks	25	0.93
5920 Fuses and Lightning Arrestors	25	3.12
5925 Circuit Breakers	10	7.49
5930 Switches	10	1.55
5935 Connectors, Electrical	22	20.61
5940 Lugs, Terminals and Terminal Strips	8	1.66
5945 Relays and Solenoids	25	1.36
5950 Coils and Transformers	8	1.35
5955 Piezoelectric Crystals	8	0.65
5960 Electron Tubes and Associated Hardware	8	1.00
5961 Semiconductor Devices and Associated Hardware	8	1.04
5962 Microcircuits, Electronic	8	0.54
5963 Electronic Modules	8	
5965 Headsets, Handsets, Microphones and Speakers	24	4.28
5970 Electrical Insulators and Insulating Materials	8	34.93
5975 Electrical Hardware and Supplies	23	3.73
5977 Electrical Contact Brushes and Electrodes	8	2.08
5985 Antennas, Waveguide and Related Equipment	8	2.02
5990 Synchros and Resolvers	14	1.65
5995 Cable, Cord and Wire Assemblies, Communications Equipment	24	4.16
5999 Misc. Electrical and Electronic Components	20	1.01
6105 Motors, Electrical	10	5.31
6110 Electrical Control Equipment	8	2.45
6115 Generators and Generator Sets, Electrical	19	6.50
6116 Fuel Cell Power Units, Components and Accessories	15	22.88
6120 Transformers: Distribution and Power		
6125 Converters, Electrical, Rotating	25	2.88
6130 Converters, Electrical, Nonrotating	22	1.75



6135 Batteries, Primary	15	2.51
6140 Batteries, Secondary	25	6.91
6145 Wire and Cable, Electrical	25	16.29
6150 Misc. Electric Power and Distribution Equipment	15	2.55
6210 Indoor and Outdoor Electric Lighting Fixtures	16	3.95
6220 Electric Vehicular Light and Fixtures	10	4.58
6230 Electric Portable and Hand Lighting Equipment	17	3.44
6240 Electric Lamps	10	6.92
6250 Ballasts, Lampholders and Starters	10	3.91
6310 Traffic and Transit Signal Systems	4	3.52
6320 Shipboard Alarm and Signal Systems	4	2.68
6350 Misc. Alarm, Signal and Security Detection Systems	6	1.38
6515 Medical and Surgical Instruments Equipment and Supplies	9	2.54
6520 Dental Instruments, Equipment and Supplies	8	7.66
6525 X-Ray Equipment and Supplies: Medical Dental, Veterinary	9	3.57
6530 Hospital Furniture, Equipment, Utensils and Supplies	10	4.18
6540 Opticians' Instruments, Equipment and Supplies	10	6.23
6545 Medical Sets, Kits and Outfits	10	5.60
6605 Navigational Instruments	15	0.87
6610 Flight Instruments	17	2.30
6615 Automatic Pilot Mechanisms and Airborne Gyro Components	25	1.17
6620 Engine Instruments	15	3.04
6625 Electrical and Electronic Properties Measuring and Testing Instruments	15	1.55
6630 Chemical Analysis Instruments	5	1.70
6635 Physical Properties Testing Equipment	13	6.62
6636 Environmental Chambers and Related Equipment	10	2.20
6640 Laboratory Equipment and Supplies	20	2.12
6645 Time Measuring Instruments	25	5.54
6650 Optical Instruments	8	2.31
6655 Geophysical and Astronomical Instruments	25	2.02

6660	Meteorological Instruments and Apparatus	20	1.05
6665	Hazard-Detecting Instruments and Apparatus	16	1.44
6670	Scales and Balances	18	4.77
6675	Drafting, Surveying and Mapping Instruments	19	2.44
6680	Liquid and Gas Flow, Liquid Level and Mechanical Motion Measuring Instruments	10	2.87
6685	Pressure, Temperature and Humidity Measuring Controlling Instruments	10	2.53
6695	Combination and Misc. Instruments	8	2.06
6710	Cameras, Motion Pictures	25	5.29
6720	Cameras, Still Picture	24	1.82
6730	Photographic Projection Equipment	25	3.52
6740	Photographic Developing and Finishing Equipment	24	3.32
6750	Photographic Supplies	25	8.64
6760	Photographic Equipment and Accessories	24	1.36
6780	Photographic Sets, Kits and Outfits	22	3.24
6910	Training Aids	20	0.96
6920	Armament Training Devices	20	3.22
6930	Operation Training Devices	21	0.62
6940	Communication Training Devices	21	0.79
7010	ADPE Configuration	8	0.73
7021	ADP Central Processing Unit, Digital	15	0.73
7022	ADP Central Processing Unit, Hybrid	15	
7025	ADP Input/Output and Storage Devices	13	1.01
7030	ADP Software	15	0.97
7035	ADP Accessorial Equipment	13	0.72
7040	Punched Card Equipment	15	0.87
7045	ADP Supplies and Support Equipment	11	1.50
7050	ADP Components	15	0.95
7105	Household Furniture	10	9.94
7110	Office Furniture	10	16.20
7125	Cabinets, Lockers, Bins and Shelving	20	9.47
7195	Misc. Furniture and Fixtures	10	6.17
7310	Food Cooking, Baking and Serving Equipment	12	5.40
7320	Kitchen Equipment and Appliances	18	5.60
7420	Accounting and Calculating Machine	12 Electric	1.46

	15	Manual	
7439 Typewriters and Office Type Composing Machines	12	Electric	6.10
	15	Manual	
7450 Office Type Sound Recording and Reproducing Machines	12		1.17
7460 Visible Record Equipment			2.26
7490 Misc. Office Machines	12		3.30
7710 Musical Instruments	12		14.67
7910 Floor Polishers and Vacuum Cleaning Equipment			5.72
8140 Ammo and Nuclear Ordnance Boxes, Packages and Special Containers	15		12.33
8145 Specialized Shipping and Storage Containers	22		6.55
8340 Tents and Tarpaulins	5		4.86
8345 Flags and Pennants	5		8.30
8415 Clothing, Special Purpose	5		10.81
8820 Live Animals, Not Raised for Food	3		55.05
9320 Rubber Fabricated Materials	5		19.40
9340 Glass Fabricated Materials	5		4.14
9515 Armor Plate	10		19.00
9530 Metal Bar	10		47.51
9535 Metal Plate	10		52.44

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\*There is no expected useful life for those items left blank.  
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