

State of South Dakota
Fixed Assets Estimated Useful Life Table

NIGP	NIGP DESCRIPTION	Life Range		Ins Type Range	
000	REAL PROPERTY: LAND PARCELS	See Below		01	01
00001	REAL PROPERTY: LAND PARCELS	0	0	01	01
001	LAND IMPROVEMENTS	See Below		01	01
00100	LAND IMPROVEMENTS	20	30	01	01
00111	Land Imprvmnts: Structr, Prkng Lot	20	30	01	01
00112	Land Imprvmnts: Structr, Sidewalk	20	30	01	01
00113	Land Imprvmnts: Structr, Bus Ramp	20	30	01	01
00114	Land Imprvmnts: Structr, Fencing	20	30	01	01
00115	Land Imprvmnts: Structr, Run Track	20	30	01	01
00116	Land Imprvmnts: Structr, Flag Pole	20	30	01	01
00121	Land Imprvmnts: Grnd Wrk, Golf Crs	20	30	01	01
00122	Land Imprvmnts: Grnd Wrk, Ball Fld	20	30	01	01
00123	Land Imprvmnts: Grnd Wrk, Lndscpng	20	30	01	01
00124	Land Imprvmnts: Non-Exhaustible	0	0	01	01
002	INFRASTRUCTURE	See Below		03	03
00200	Infrastructure-Roads	20	50	03	03
00210	Infrastructure-Bridges	50	100	03	03
00215	Infrastructure-Railroads	110	110	03	03
00220	Infrastructure-Tunnels	20	50	03	03
00230	Infrastructure-Water & Sewer Systms	20	30	03	03
00240	Infrastructure-Drainage Systems	20	30	03	03
00250	Infrastructure-Dams	20	50	03	03
00260	Infrastructure-Lighting Systems	20	30	03	03
00280	Infrastructure-Buildings	27	50	03	03
00290	Infrastructure-Other	20	50	03	03
005	ABRASIVES	N/A	N/A	N/A	N/A
010	ACOUSTICAL TILE, INSULATING MATERIA	N/A	N/A	N/A	N/A
015	ADDRESSING, COPYING, MIMEOGRAPH, AN	N/A	N/A	N/A	N/A
019	AGRICULTURAL CROPS AND GRAINS INCLU	N/A	N/A	N/A	N/A
020	AGRICULTURAL EQUIPMENT, IMPLEMENTS,	7	12	07	07
022	AGRICULTURAL IMPLEMENT AND ACCESSOR	7	12	07	07
025	AIR COMPRESSORS AND ACCESSORIES	7	12	07	07
031	AIR CONDITIONING, HEATING, AND VENT	7	12	07	07
035	AIRCRAFT AND AIRPORT, EQUIPMENT, PA	5	10	07	07
037	AMUSEMENT, DECORATIONS, ENTERTAINME	N/A	N/A	N/A	N/A
040	ANIMALS, BIRDS, MARINE LIFE, AND PO	N/A	N/A	N/A	N/A
045	APPLIANCES AND EQUIPMENT, HOUSEHOLD	7	12	07	07
050	ART EQUIPMENT AND SUPPLIES	N/A	N/A	N/A	N/A
052	ART OBJECTS	50	100	06	06
055	AUTOMOTIVE ACCESSORIES FOR AUTOMOBI	5	10	07	07
060	AUTOMOTIVE MAINTENANCE ITEMS AND RE	5	10	07	07
065	AUTOMOTIVE BODIES, ACCESSORIES, AND	5	10	05	07
070	AUTOMOTIVE VEHICLES AND RELATED TRA	See Below		05	07
07003	Ambulances and Rescue Vehicles	2	8	05	05
07006	Automobiles and Station Wagons	2	8	05	05

State of South Dakota
Fixed Assets Estimated Useful Life Table

NIGP	NIGP DESCRIPTION	Life Range		Ins Type Range	
07008	Bookmobiles-Complete	2	8	05	05
07012	Motorcycles, Accessories & Parts	2	8	05	05
07015	Motor Homes	2	8	05	05
07018	Scooters & ATVs-Engine Driven	2	8	07	07
07020	Scooters,Golf Carts & ATVs-Electric	2	8	07	07
07022	Off-Road Vehicles-Tracked & Wheeled	2	8	07	07
07024	Prisoner Transport Bus/Van	2	8	05	05
07030	School Bus Chassis	2	8	05	05
07033	School Buses, Complete-Conventional	2	8	05	05
07036	School Buses, Complete-Small	2	8	05	05
07042	Short Wheelbase, 2- & 4-Wheel Drive	2	8	05	05
07043	Snowmobiles	2	8	07	07
07045	Truck Tractors	2	8	05	05
07047	Trucks (Over 1-Ton), Extended Life	10	15	05	05
07048	Trucks (One Ton and Less Capacity)	2	8	05	05
07051	Trucks (Over One Ton Capacity)	2	8	05	05
07053	Trucks (With Specialized Bodies)	2	8	05	05
07054	Trucks, Diesel (All Capacities)	2	8	05	05
07057	Trucks, Fire Protect & Crash Rescue	2	8	05	05
07059	Trailers-Custom/Personnel/Food Srvc	2	8	07	07
07060	Trailers-Camper/Travel	2	8	07	07
07061	Trailers-Dump, Hydraulic	2	8	07	07
07063	Trailers-Farm Implement & Produce	2	8	07	07
07066	Trailers-Flat Bed	2	8	07	07
07069	Trailers-Gooseneck	2	8	07	07
07072	Trailers-Mobile Home,Dorm,Lab,Offic	2	8	07	07
07073	Trailers-Hydraulic Elevating Type	2	8	07	07
07075	Trailers-Livestock	2	8	07	07
07077	Trailers-Pole	2	8	07	07
07078	Trailers-Lowboy	2	8	07	07
07079	Trailers-Roller Bed	2	8	07	07
07080	Trailers-Tank	2	8	07	07
07081	Trailers-Tilt Bed	2	8	07	07
07084	Trailers-Van, Completely Enclosed	2	8	07	07
07087	Trailers-Van, Semi-Enclosed	2	8	07	07
07088	Trailers-Wire Stringing-Reel Type	2	8	07	07
07089	Trams-Touring	2	8	07	07
07092	Vans, Cargo	2	8	05	05
07093	Vans, Personnel-Reg & Handicapped	2	8	05	05
07094	Vans, Modified (Custom)	2	8	05	05
07095	Wreckers	2	8	05	05

State of South Dakota
Fixed Assets Estimated Useful Life Table

NIGP	NIGP DESCRIPTION	Life Range		Ins Type Range	
075	AUTOMOTIVE SHOP EQUIPMENT AND SUPPL	5	10	07	07
080	BADGES, EMBLEMS, NAME TAGS AND PLAT	N/A	N/A	N/A	N/A
085	BAGS, BAGGING, TIES, AND EROSION CO	N/A	N/A	N/A	N/A
090	BAKERY EQUIPMENT, COMMERCIAL	N/A	N/A	N/A	N/A
095	BARBER AND BEAUTY SHOP EQUIPMENT AN	N/A	N/A	N/A	N/A
100	BARRELS, DRUMS, KEGS, AND CONTAINER	N/A	N/A	N/A	N/A
105	BEARINGS (EXCEPT WHEEL BEARINGS AND	N/A	N/A	N/A	N/A
110	BELTS AND BELTING: CONVEYOR, ELEVAT	N/A	N/A	N/A	N/A
115	BIOCHEMICALS, RESEARCH	N/A	N/A	N/A	N/A
120	BOATS, MOTORS, AND MARINE AND WILDL	10	19	05	07
125	BOOKBINDING SUPPLIES	N/A	N/A	N/A	N/A
135	BRICKS AND OTHER CLAY PRODUCTS, REF	N/A	N/A	N/A	N/A
140	BROOM, BRUSH, AND MOP MANUFACTURING	N/A	N/A	N/A	N/A
145	BRUSHES (NOT OTHERWISE CLASSIFIED)	N/A	N/A	N/A	N/A
150	BUILDER'S SUPPLIES	N/A	N/A	N/A	N/A
155	BUILDINGS	See	Below	02	02
15500	Buildings & Structures: Fab/Prefab	27	50	02	02
15510	Buildings (Lrg and Sml W/Foundation)	27	50	02	02
15574	Pole Sheds And Bldg Storage Units	15	25	02	02
15575	Sheds And Small Storage Units	10	15	02	02
15580	Temporary And Portable Buildings	15	25	02	02
156	BUILDING IMPROVEMENTS	15	25	02	02
160	BUTCHER SHOP AND MEAT PROCESSING EQ	N/A	N/A	N/A	N/A
165	CAFETERIA AND KITCHEN EQUIPMENT, CO	7	12	07	07
175	CHEMICAL LABORATORY EQUIPMENT AND S	5	10	07	07
180	CHEMICAL RAW MATERIALS (IN LARGE QU	N/A	N/A	N/A	N/A
190	CHEMICALS AND SOLVENTS, COMMERCIAL	N/A	N/A	N/A	N/A
192	CLEANING COMPOSITIONS, DETERGENTS,	N/A	N/A	N/A	N/A
193	CLINICAL LABORATORY REAGENTS AND TE	N/A	N/A	N/A	N/A
195	CLOCKS, TIMERS, WATCHES, AND JEWEL	5	10	07	07
200	CLOTHING, ATHLETIC, CASUAL, DRESS,	N/A	N/A	N/A	N/A
201	CLOTHING ACCESSORIES (SEE CLASS 800	N/A	N/A	N/A	N/A
204	COMPUTER HARDWARE-MICROCOMPUTER	3	8	08	08
206	COMPUTER HARDWARE-MINI & MAINFRAME	3	8	08	08
207	COMPUTER ACCESSORIES AND SUPPLIES	3	8	08	08
208	COMPUTER SOFTWARE-MICROCOMPUTER	3	8	09	09
209	COMPUTER SOFTWARE-MINI & MAINFRAME	3	8	09	09
210	CONCRETE AND METAL CULVERTS, PILING	20	30	07	07
220	CONTROLLING, INDICATING, MEASURING,	N/A	N/A	N/A	N/A
225	COOLERS, DRINKING WATER (WATER FOUN	N/A	N/A	N/A	N/A
232	CRAFTS, GENERAL	N/A	N/A	N/A	N/A
233	CRAFTS, SPECIALIZED	N/A	N/A	N/A	N/A
240	CUTLERY, DISHES, FLATWARE, GLASSWAR	N/A	N/A	N/A	N/A
245	DAIRY EQUIPMENT AND SUPPLIES	N/A	N/A	N/A	N/A
250	DATA PROCESSING CARDS AND PAPER	N/A	N/A	N/A	N/A

State of South Dakota
Fixed Assets Estimated Useful Life Table

NIGP	NIGP DESCRIPTION	Life Range		Ins Type Range	
255	DECALS AND STAMPS	N/A	N/A	N/A	N/A
260	DENTAL EQUIPMENT AND SUPPLIES	5	10	07	07
265	DRAPERIES, CURTAINS, AND UPHOLSTERY	N/A	N/A	N/A	N/A
269	DRUGS AND PHARMACEUTICALS	N/A	N/A	N/A	N/A
271	DRUGS, PHARMACEUTICALS, AND SETS (F	N/A	N/A	N/A	N/A
280	ELECTRICAL CABLES AND WIRES (NOT EL	N/A	N/A	N/A	N/A
285	ELECTRICAL EQUIPMENT AND SUPPLIES (	10	15	07	07
287	ELECTRONIC COMPONENTS, REPLACEMENT	15	20	07	07
290	ENERGY COLLECTING EQUIPMENT AND ACC	N/A	N/A	N/A	N/A
295	ELEVATORS AND ESCALATORS, BUILDING	N/A	N/A	N/A	N/A
305	ENGINEERING EQUIPMENT, SURVEYING EQ	5	10	07	07
310	ENVELOPES, PLAIN OR PRINTED	N/A	N/A	N/A	N/A
315	EPOXY BASED FORMULATIONS FOR ADHESI	N/A	N/A	N/A	N/A
318	FARE COLLECTION EQUIPMENT AND SUPPL	N/A	N/A	N/A	N/A
320	FASTENING, PACKAGING, STRAPPING, TY	N/A	N/A	N/A	N/A
325	FEED, BEDDING, VITAMINS AND SUPPLEM	N/A	N/A	N/A	N/A
330	FENCING	N/A	N/A	N/A	N/A
335	FERTILIZERS AND SOIL CONDITIONERS	N/A	N/A	N/A	N/A
340	FIRE PROTECTION EQUIPMENT AND SUPPL	10	15	07	07
345	FIRST AID AND SAFETY EQUIPMENT AND	7	12	07	07
350	FLAGS, FLAG POLES, BANNERS, AND ACC	N/A	N/A	N/A	N/A
360	FLOOR COVERING, FLOOR COVERING INST	N/A	N/A	N/A	N/A
365	FLOOR MAINTENANCE MACHINES, PARTS,	7	12	07	07
370	FOOD PROCESSING AND CANNING EQUIPME	7	12	07	07
375	FOODS: BAKERY PRODUCTS (FRESH)	N/A	N/A	N/A	N/A
380	FOODS: DAIRY PRODUCTS (FRESH)	N/A	N/A	N/A	N/A
385	FOODS: FROZEN	N/A	N/A	N/A	N/A
390	FOODS: PERISHABLE	N/A	N/A	N/A	N/A
393	FOODS: STAPLE GROCERY AND GROCER'S	N/A	N/A	N/A	N/A
395	FORMS, CONTINUOUS: COMPUTER PAPER,	N/A	N/A	N/A	N/A
400	FOUNDRIY CASTINGS, EQUIPMENT, AND SU	N/A	N/A	N/A	N/A
405	FUEL, OIL, GREASE AND LUBRICANTS	N/A	N/A	N/A	N/A
410	FURNITURE: HEALTH CARE AND HOSPITAL	10	15	07	07
415	FURNITURE: LABORATORY	10	15	07	07
420	FURNITURE: CAFETERIA, CHAPEL, DORMI	10	15	07	07
425	FURNITURE: OFFICE	10	15	07	07
430	GASES, CONTAINERS, EQUIPMENT: LABOR	N/A	N/A	N/A	N/A
435	GERMICIDES, CLEANERS, AND RELATED S	N/A	N/A	N/A	N/A
440	GLASS AND GLAZING SUPPLIES	N/A	N/A	N/A	N/A
445	HAND TOOLS (POWERED AND NON-POWERED	7	12	07	07
450	HARDWARE AND RELATED ITEMS	7	12	07	07
460	HOSE, ACCESSORIES, AND SUPPLIES: IN	N/A	N/A	N/A	N/A
465	HOSPITAL AND SURGICAL EQUIPMENT, IN	7	12	07	07
470	HOSPITAL HANDICAP AND RELATED SPECI	7	12	07	07
475	HOSPITAL, SURGICAL, AND RELATED MED	N/A	N/A	N/A	N/A

State of South Dakota
Fixed Assets Estimated Useful Life Table

NIGP	NIGP DESCRIPTION	Life Range		Ins Type Range	
485	JANITORIAL SUPPLIES, GENERAL LINE	N/A	N/A	N/A	N/A
490	LABORATORY EQUIPMENT AND ACCESSORIE	7	15	07	07
493	LABORATORY EQUIPMENT AND ACCESSORIE	7	12	07	07
495	LABORATORY AND FIELD EQUIPMENT AND	N/A	N/A	N/A	N/A
500	LAUNDRY AND DRY CLEANING EQUIPMENT,	7	12	07	07
505	LAUNDRY AND DRY CLEANING COMPOUNDS	N/A	N/A	N/A	N/A
510	LAUNDRY TEXTILES AND SUPPLIES	N/A	N/A	N/A	N/A
515	LAWN MAINTENANCE EQUIPMENT, ACCESSO	7	12	07	07
520	LEATHER AND RELATED EQUIPMENT, PROD	N/A	N/A	N/A	N/A
525	LIBRARY AND ARCHIVAL EQUIPMENT	7	17	07	07
530	LUGGAGE, BRIEF CASES, PURSES AND RE	N/A	N/A	N/A	N/A
540	LUMBER AND RELATED PRODUCTS	N/A	N/A	N/A	N/A
545	MACHINERY AND HARDWARE, INDUSTRIAL	7	12	07	07
550	MARKERS, PLAQUES AND TRAFFIC CONTRO	N/A	N/A	N/A	N/A
555	MARKING AND STENCILING DEVICES	N/A	N/A	N/A	N/A
556	MASS TRANSPORTATION - TRANSIT BUS	N/A	N/A	N/A	N/A
557	MASS TRANSPORTATION - TRANSIT BUS A	N/A	N/A	N/A	N/A
558	MASS TRANSPORTATION - RAIL VEHICLES	N/A	N/A	N/A	N/A
559	MASS TRANSPORTATION - RAIL VEHICLE	N/A	N/A	N/A	N/A
560	MATERIAL HANDLING AND STORAGE EQUIP	7	12	07	07
565	MATTRESS MANUFACTURING MACHINERY AN	N/A	N/A	N/A	N/A
570	METALS: BARS, PLATES, RODS, SHEETS,	N/A	N/A	N/A	N/A
575	MICROFICHE AND MICROFILM EQUIPMENT,	5	10	07	07
578	MISCELLANEOUS PRODUCTS	3	8	07	07
580	MUSICAL INSTRUMENTS, ACCESSORIES, A	10	15	07	07
590	NOTIONS AND RELATED SEWING ACCESSOR	N/A	N/A	N/A	N/A
595	NURSERY STOCK, EQUIPMENT, AND SUPPL	N/A	N/A	N/A	N/A
600	OFFICE MACHINES, EQUIPMENT, AND ACC	5	10	07	07
605	OFFICE MECHANICAL AIDS, SMALL MACHI	5	10	07	07
610	OFFICE SUPPLIES: CARBON PAPER AND R	N/A	N/A	N/A	N/A
615	OFFICE SUPPLIES, GENERAL	N/A	N/A	N/A	N/A
620	OFFICE SUPPLIES: ERASERS, INKS, LEA	N/A	N/A	N/A	N/A
625	OPTICAL EQUIPMENT, ACCESSORIES, AND	N/A	N/A	N/A	N/A
630	PAINT, PROTECTIVE COATINGS, VARNISH	N/A	N/A	N/A	N/A
635	PAINTING EQUIPMENT AND ACCESSORIES	5	10	07	07
640	PAPER AND PLASTIC PRODUCTS, DISPOSA	N/A	N/A	N/A	N/A
645	PAPER (FOR OFFICE AND PRINT SHOP US	N/A	N/A	N/A	N/A
650	PARK, PLAYGROUND, RECREATIONAL AREA	10	15	07	07
652	PERSONAL HYGIENE AND GROOMING EQUIP	N/A	N/A	N/A	N/A
655	PHOTOGRAPHIC EQUIPMENT AND SUPPLIES	5	10	07	07
658	PIPE AND TUBING	N/A	N/A	N/A	N/A
659	PIPE AND TUBING FITTINGS	N/A	N/A	N/A	N/A
660	PIPES, TOBACCOS, SMOKING ACCESSORIE	N/A	N/A	N/A	N/A
665	PLASTICS, RESINS, FIBERGLASS: CONST	N/A	N/A	N/A	N/A
670	PLUMBING EQUIPMENT & FIXTURES	7	12	07	07

State of South Dakota
Fixed Assets Estimated Useful Life Table

NIGP	NIGP DESCRIPTION	Life Range		Ins Type Range	
675	POISONS: AGRICULTURAL AND INDUSTRIA	N/A	N/A	N/A	N/A
680	POLICE EQUIPMENT AND SUPPLIES	3	15	07	07
685	POULTRY EQUIPMENT AND SUPPLIES	N/A	N/A	N/A	N/A
690	POWER GENERATION EQUIPMENT, ACCESSO	7	12	07	07
691	POWER TRANSMISSION EQUIPMENT - ELEC	N/A	N/A	N/A	N/A
700	PRINTING PLANT EQUIPMENT AND SUPPLI	7	12	07	07
710	PROSTHETIC DEVICES, HEARING AIDS, A	5	10	07	07
715	PUBLICATIONS AND AUDIOVISUAL MATERI	5	10	07	07
720	PUMPING EQUIPMENT AND ACCESSORIES	5	10	07	07
725	RADIO COMMUNICATION, TELEPHONE, AND	5	10	07	07
730	RADIO COMMUNICATION AND TELECOMMUNI	5	10	07	07
735	RAGS, SHOP TOWELS, AND WIPING CLOTH	N/A	N/A	N/A	N/A
740	REFRIGERATION EQUIPMENT AND ACCESSO	N/A	N/A	N/A	N/A
745	ROAD AND HIGHWAY BUILDING MATERIALS	N/A	N/A	N/A	N/A
750	ROAD AND HIGHWAY BUILDING MATERIALS	N/A	N/A	N/A	N/A
755	ROAD AND HIGHWAY EQUIPMENT AND PART	5	10	05	07
760	ROAD AND HIGHWAY EQUIPMENT: EARTH H	5	10	05	07
765	ROAD AND HIGHWAY EQUIPMENT (EXCEPT	5	10	05	07
770	ROOFING	N/A	N/A	N/A	N/A
775	SALT (SODIUM CHLORIDE) (SEE CLASS 3	N/A	N/A	N/A	N/A
780	SCALES AND WEIGHING APPARATUS (SEE	10	20	07	07
785	SCHOOL EQUIPMENT AND SUPPLIES	7	12	07	07
790	SEED, SOD, SOIL, AND INOCULANTS	N/A	N/A	N/A	N/A
795	SEWING ROOM AND TEXTILE MACHINERY,	7	12	07	07
800	SHOES AND BOOTS	N/A	N/A	N/A	N/A
801	SIGNS, SIGN MATERIALS, SIGN MAKING	3	8	07	07
803	SOUND SYSTEMS, COMPONENTS, AND ACCE	5	10	07	07
805	SPORTING GOODS, ATHLETIC EQUIPMENT	10	15	07	07
810	SPRAYING EQUIPMENT (EXCEPT HOUSEHOL	5	10	07	07
815	STEAM AND HOT WATER FITTINGS, ACCES	N/A	N/A	N/A	N/A
820	STEAM AND HOT WATER BOILERS AND STE	N/A	N/A	N/A	N/A
825	STOCKMAN EQUIPMENT AND SUPPLIES	N/A	N/A	N/A	N/A
830	TANKS (METAL, WOOD, AND SYNTHETIC M	10	15	07	07
832	TAPE (NOT DATA PROCESSING, MEASURIN	N/A	N/A	N/A	N/A
840	TELEVISION EQUIPMENT AND ACCESSORIE	5	10	07	07
845	TESTING APPARATUS AND INSTRUMENTS (	N/A	N/A	N/A	N/A
850	TEXTILES, FIBERS, HOUSEHOLD LINENS,	N/A	N/A	N/A	N/A
855	THEATRICAL EQUIPMENT AND SUPPLIES	10	15	07	07
860	TICKETS, COUPON BOOKS, SALES BOOKS,	N/A	N/A	N/A	N/A
863	TIRES AND TUBES	N/A	N/A	N/A	N/A
864	TRAIN CONTROLS, ELECTRONIC	N/A	N/A	N/A	N/A
865	TWINE	N/A	N/A	N/A	N/A
870	VENETIAN BLINDS, AWNINGS, AND SHADE	N/A	N/A	N/A	N/A
875	VETERINARY EQUIPMENT AND SUPPLIES (	10	15	07	07
880	VISUAL EDUCATION EQUIPMENT AND SUPP	5	10	07	07

State of South Dakota
Fixed Assets Estimated Useful Life Table

NIGP	NIGP DESCRIPTION	Life Range		Ins Type Range	
883	VOICE RESPONSE SYSTEMS	N/A	N/A	N/A	N/A
885	WATER AND WASTEWATER TREATING CHEMI	N/A	N/A	N/A	N/A
890	WATER SUPPLY, GROUNDWATER, SEWAGE T	N/A	N/A	N/A	N/A
895	WELDING EQUIPMENT AND SUPPLIES	7	12	07	07
898	X-RAY AND OTHER RADIOLOGICAL EQUIPM	5	10	07	07
905	AIRCRAFT OPERATIONS SERVICES	N/A	N/A	N/A	N/A
906	ARCHITECTURAL SERVICES, PROFESSIONA	N/A	N/A	N/A	N/A
907	ARCHITECTURAL AND ENGINEERING SERVI	N/A	N/A	N/A	N/A
908	BOOKBINDING, REBINDING, AND REPAIRI	N/A	N/A	N/A	N/A
909	BUILDING CONSTRUCTION SERVICES, NEW	N/A	N/A	N/A	N/A
910	BUILDING MAINTENANCE AND REPAIR SER	N/A	N/A	N/A	N/A
912	CONSTRUCTION SERVICES, GENERAL	N/A	N/A	N/A	N/A
913	CONSTRUCTION SERVICES, HEAVY	N/A	N/A	N/A	N/A
914	CONSTRUCTION SERVICES, TRADE (NEW C	N/A	N/A	N/A	N/A
915	COMMUNICATIONS AND MEDIA RELATED SE	N/A	N/A	N/A	N/A
918	CONSULTING SERVICES	N/A	N/A	N/A	N/A
920	DATA PROCESSING SERVICES AND SOFTWA	N/A	N/A	N/A	N/A
924	EDUCATIONAL SERVICES	N/A	N/A	N/A	N/A
925	ENGINEERING SERVICES, PROFESSIONAL	N/A	N/A	N/A	N/A
926	ENVIRONMENTAL AND ECOLOGICAL SERVIC	N/A	N/A	N/A	N/A
928	EQUIPMENT MAINTENANCE, RECONDITIONI	N/A	N/A	N/A	N/A
929	EQUIPMENT MAINTENANCE, RECONDITIONI	3	10	07	07
931	EQUIPMENT MAINTENANCE, RECONDITIONI	N/A	N/A	N/A	N/A
934	EQUIPMENT MAINTENANCE, RECONDITIONI	N/A	N/A	N/A	N/A
936	EQUIPMENT MAINTENANCE, RECONDITIONI	N/A	N/A	N/A	N/A
938	EQUIPMENT MAINTENANCE, RECONDITIONI	N/A	N/A	N/A	N/A
939	EQUIPMENT MAINTENANCE, RECONDITIONI	N/A	N/A	N/A	N/A
940	EQUIPMENT MAINTENANCE, REPAIR, CONS	N/A	N/A	N/A	N/A
941	EQUIPMENT MAINTENANCE, RECONDITIONI	N/A	N/A	N/A	N/A
945	FISHING, HUNTING, TRAPPING, GAME PR	N/A	N/A	N/A	N/A
946	FINANCIAL SERVICES	N/A	N/A	N/A	N/A
947	FORESTRY SERVICES	N/A	N/A	N/A	N/A
948	HEALTH RELATED SERVICES (FOR HUMAN	N/A	N/A	N/A	N/A
952	HUMAN SERVICES	N/A	N/A	N/A	N/A
953	INSURANCE, ALL TYPES	N/A	N/A	N/A	N/A
954	LAUNDRY AND DRY CLEANING SERVICES	N/A	N/A	N/A	N/A
956	LIBRARY SERVICES (SEE CLASS 908 FOR	N/A	N/A	N/A	N/A
958	MANAGEMENT SERVICES	N/A	N/A	N/A	N/A
959	MARINE CONSTRUCTION SERVICES; MARIN	N/A	N/A	N/A	N/A
961	MISCELLANEOUS PROFESSIONAL SERVICES	N/A	N/A	N/A	N/A
962	MISCELLANEOUS SERVICES	N/A	N/A	N/A	N/A
965	PRINTING PREPARATIONS: ETCHING, PHO	N/A	N/A	N/A	N/A
966	PRINTING AND RELATED SERVICES	N/A	N/A	N/A	N/A
968	PUBLIC WORKS AND RELATED SERVICES	N/A	N/A	N/A	N/A
971	REAL PROPERTY RENTAL OR LEASE	N/A	N/A	N/A	N/A

State of South Dakota
Fixed Assets Estimated Useful Life Table

NIGP	NIGP DESCRIPTION	Life Range		Ins Type Range	
975	RENTAL OR LEASE SERVICES OF EQUIPME	N/A	N/A	N/A	N/A
977	RENTAL OR LEASE SERVICES OF EQUIPME	N/A	N/A	N/A	N/A
979	RENTAL OR LEASE SERVICES OF EQUIPME	N/A	N/A	N/A	N/A
981	RENTAL OR LEASE OF EQUIPMENT - GENE	N/A	N/A	N/A	N/A
983	RENTAL OR LEASE SERVICES OF EQUIPME	N/A	N/A	N/A	N/A
984	RENTAL OR LEASE SERVICES OF COMPUTE	N/A	N/A	N/A	N/A
985	RENTAL OR LEASE SERVICES OF EQUIPME	N/A	N/A	N/A	N/A
988	ROADSIDE, GROUNDS, RECREATIONAL AND	N/A	N/A	N/A	N/A
989	SAMPLING AND SAMPLE PREPARATION SER	N/A	N/A	N/A	N/A
990	SECURITY, FIRE, SAFETY, AND EMERGEN	N/A	N/A	N/A	N/A
992	TESTING AND CALIBRATION SERVICES	N/A	N/A	N/A	N/A
998	SALE OF SURPLUS & OBSOLETE ITEMS	N/A	N/A	N/A	N/A

N/A = Currently the Fixed Asset System does not have any assets identified in this class and/or we do not anticipate this class being used. If your agency has or acquires an asset that fits into this class, please contact the Bureau of Finance and Management.