Activity	Land (all amounts)	Plant projects (per bldg >=$50K)	Capitalizable Equipment (unit >=$5K)	Not Capitalizable
Ad		x		
Ai	x	x		
Ai				x
Al	x	x		
As		x		
Au		x[1]	x[2]	
Bu	x	x		
Bu		x		
Ca	x[3]	x[3]		
				x
				x[4]
Fi		x[1]	x	
NC		x		
		x		
				x
		x		
				x
			x	
		x		
		x		
				x
				x
				x
		x		
				x
	x	x		
				x
	x	x		
				x[4]
		x		
		x		
		x		
			x[5]	x[5]
		x		
		x		
		x[6]		x[6]
	x	x		
				x
		x		

Note that all PP&E assets except land are depreciated over their estimated useful life as shown below:

Ca	10-50 y
Ma	30-40 y
	25 y
Bu	10 y

(1)