

## Note 6. Property, Plant, and Equipment, Net

### Property, Plant, and Equipment as of September 30, 2017

	Cost		Accumulated Depreciation/ Amortization		Net	
	All		All		All	
	Defense	Others	Defense	Others	Defense	Others
(In billions of dollars)						
Buildings, structures, and facilities .....	407.1	284.3	248.3	158.6	158.8	125.7
Furniture, fixtures, and equipment .....	1,103.5	185.9	637.2	115.4	466.3	70.5
Construction in progress .....	110.0	38.2	N/A	N/A	110.0	38.2
Land .....	10.6	13.4	N/A	N/A	10.6	13.4
Other property, plant, and equipment .....	21.3	62.7	5.3	37.7	16.0	25.0
Subtotal .....	<u>1,652.5</u>	<u>584.5</u>	<u>890.8</u>	<u>311.7</u>	<u>761.7</u>	<u>272.8</u>
Total property, plant, and equipment, net .....		<u>2,237.0</u>		<u>1,202.5</u>		<u>1,034.5</u>

### Property, Plant, and Equipment as of September 30, 2016

	Cost		Accumulated Depreciation/ Amortization		Net	
	All		All		All	
	Defense	Others	Defense	Others	Defense	Others
(In billions of dollars)						
Buildings, structures, and facilities .....	384.1	275.3	230.1	150.8	154.0	124.5
Furniture, fixtures, and equipment .....	1,054.5	172.7	639.7	113.3	414.8	59.4
Construction in progress .....	118.1	46.5	N/A	N/A	118.1	46.5
Land .....	10.7	13.0	N/A	N/A	10.7	13.0
Other property, plant, and equipment .....	20.8	58.4	6.5	34.2	14.3	24.2
Subtotal .....	<u>1,588.2</u>	<u>565.9</u>	<u>876.3</u>	<u>298.3</u>	<u>711.9</u>	<u>267.6</u>
Total property, plant, and equipment, net .....		<u>2,154.1</u>		<u>1,174.6</u>		<u>979.5</u>

DOD comprises approximately 73.6 percent of the government's reported property, plant, and equipment, net, as of September 30, 2017. DOD continues to implement SFFAS No. 50 which permits alternative methods in establishing opening balances for general property, plant and equipment.

The following agencies comprise over 97 percent of the government's reported property, plant, and equipment net of \$1,034.5 billion as of September 30, 2017. Refer to each agencies' financial statements for details.

- DOD
- DOE
- GSA
- VA
- TVA
- DOI
- Department of State (DOS)
- Department of Transportation (DOT)
- USPS
- DHS
- National Aeronautics and Space Administration (NASA)
- Department of Commerce (DOC)
- DOJ

See Note 24—Stewardship Land and Heritage Assets for additional information on multi-use heritage assets.