

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

Property, Plant, and Equipment as of September 30, 2018, and 2017						
(In billions of dollars)	2018			2017 Restated		
	Cost	Accumulated Depreciation/Amortization	Net	Cost	Accumulated Depreciation/Amortization	Net
Buildings, structures, and facilities.....	728.4	431.1	297.3	692.6	406.9	285.7
Furniture, fixtures, and equipment .....	1,363.9	782.7	581.2	1,320.6	752.6	568.0
Construction in progress.....	159.5	N/A	159.5	168.2	N/A	168.2
Land.....	21.5	N/A	21.5	24.0	N/A	24.0
Other property, plant, and equipment .....	87.4	56.4	31.0	84.1	43.0	41.1
Total property, plant, and equipment, net..	<u>2,360.7</u>	<u>1,270.2</u>	<u>1,090.5</u>	<u>2,289.5</u>	<u>1,202.5</u>	<u>1,087.0</u>

Beginning in fiscal year 2018, all entities are now reported together in each line item total for PP&E. DOD comprises approximately 69.6 percent of the government's reported property, plant, and equipment, net, as of September 30, 2018. DOD continues to implement SFFAS No. 50, *Establishing Opening Balances for General Property, Plant, and Equipment* which permits alternative methods in establishing opening balances for general PP&E. The total acreage of land and land rights excluded in this manner was 20,926,485 as of September 30, 2018.

In fiscal year 2017, restatements due to compilation errors in the presentation of the Balance Sheet and PP&E, net totaled \$52.5 billion.

The following entities comprise over 90 percent of the government's reported PP&E net of \$1,090.5 billion as of September 30, 2018. Please refer to the entities' financial statements for details.

- DOD
- DOE
- GSA
- VA
- TVA
- DOI
- State
- DOT
- USPS
- DHS
- NASA
- DOC
- DOJ
- HHS

Certain PP&E are multi-use heritage assets, see Note 24—Stewardship Land and Heritage Assets for additional information on multi-use heritage assets.