

Note 6. Property, Plant, and Equipment, Net

Property, Plant, and Equipment as of September 30, 2019, and 2018						
	2019			2018		
	Cost	Accumulated Depreciation/Amortization	Net	Cost	Accumulated Depreciation/Amortization	Net
(In billions of dollars)						
Buildings, structures, and facilities.....	775.8	469.7	306.1	728.4	431.1	297.3
Furniture, fixtures, and equipment	1,387.5	809.5	578.0	1,363.9	782.7	581.2
Construction in progress.....	171.6	N/A	171.6	159.5	N/A	159.5
Internal Use Software	51.5	32.1	19.4	49.4	30.8	18.6
Land.....	21.7	N/A	21.7	21.5	N/A	21.5
Other property, plant, and equipment.....	31.7	21.6	10.1	38.0	25.6	12.4
Total property, plant, and equipment	<u>2,439.8</u>	<u>1,332.9</u>	<u>1,106.9</u>	<u>2,360.7</u>	<u>1,270.2</u>	<u>1,090.5</u>

Note: "N/A" indicates not applicable.

DOD comprises approximately 69.4 percent of the government's reported PP&E, as of September 30, 2019. 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 and has elected to exclude land and land rights. The total acreage excluded was 20,926,485 as of September 30, 2019 and September 30, 2018.

The following entities comprise over 90 percent of the government's reported PP&E net of \$1,106.9 billion as of September 30, 2019. Please refer to the entities' financial statements for details.

- DOD
- DOE
- GSA
- DOC
- DOI
- USPS
- DHS
- VA
- TVA
- State

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