

PropertyPlantAndEquipmentUsefulLives

Summary:

Level 1 and Level 2: Not analyzed.

Level 3: There seems to be two different things economic entities do to report Property, plant, and equipment estimated useful lives information.

1. Most common is the filer creates an *extension concept* (7) to express the Level 3 text block information for PPE estimated useful lives information.
2. The second most common is to use the concept `us-gaap:PropertyPlantAndEquipmentTextBlock` (4) to express the Level 3 text block information for PPE estimated useful lives information. However, this is inconsistent with an analysis of how economic entities reported Property, plant and equipment component information, that same concept was used to report that information (<http://www.xbrl.com/2014/Library/PropertyPlantAndEquipmentNetByTypeRollUp.pdf>). Further, it was very common to find that a filer had created an extension concept to express PPE component information if they use `us-gaap:PropertyPlantAndEquipmentTextBlock` to express PPE estimated useful lives information.
3. Rarer, economic entities expressed the PPE estimated useful lives information using the `us-gaap:PropertyPlantAndEquipmentPolicyTextBlock` (3) Level 2 policy text block.

Level 4: For the detailed disclosure, 100% of reporting entities (all 15) used [Table]s. `us-gaap:ScheduleOfPropertyPlantAndEquipmentTable` (11), `us-gaap:StatementTable` (1), `dlb:SignificantAccountingPoliciesTable` (1), `ncs:ScheduleOfSummaryOfSignificantAccountingPoliciesTable` (1), `msft:SignificantAccountingPoliciesTable` (1). Extension tables seem inappropriate.

As 100% used [Table], therefore 100% used some [Axis] to characterize facts. `us-gaap:PropertyPlantAndEquipmentByTypeAxis` (14), `us-gaap:RangeAxis` (8), `us-gaap:StatementBusinessSegmentsAxis` (1), `dei:LegalEntityAxis` (1).

The concepts used to report the estimated useful lives of PPE included: `us-gaap:PropertyPlantAndEquipmentUsefulLife` (11), `us-gaap:PropertyPlantAndEquipmentEstimatedUsefulLives` (3), `us-gaap:PropertyPlantAndEquipmentUsefulLifeAverage` (2), `us-gaap:PropertyPlantAndEquipmentUsefulLifeMinimum` (3), `us-gaap:PropertyPlantAndEquipmentUsefulLifeMaximum`(3). (WHY is there both a [Axis]/[Member] based approach to articulate the maximum/minimum using the `us-gaap:RangeAxis` AND a concept based approach using the last three concepts shown here?)

It appears to be the case that #1 and #2 Level 3 Text Block concepts mentioned above are in fact duplicates. The reason is, the references to the accounting standards are the same for both concepts, and the documentation is very similar as pointed out above.

Generally, reporting entities separated the PPE estimated useful lives disclosures into two disclosures. Occasionally, they combined the two disclosures which caused the rendering of BOTH disclosures to be less understandable. The reason for this was the `us-gaap:RangeAxis` which is appropriate for the useful lives disclosure, but not appropriate for the PPE components detail disclosure.

Something which is worth pointing out is #13 LOWES COMPANIES INC. Not that they are doing anything wrong, but rather that they use a [Axis]/[Member] based approach to articulating the PPE estimated useful lives breakdown and a Concept-based approach to articulation the PPE components breakdown. There are multiple approaches in the US GAAP XBRL Taxonomy like that. Why are both alternatives needed? It just makes things more complicated to understand.

PropertyPlantAndEquipmentUsefulLives

(1) A123 SYSTEMS, INC. (<http://www.sec.gov/Archives/edgar/data/1167178/000104746912002475/0001047469-12-002475-index.htm>)

NOTE: Filer used *aone:ScheduleOfPropertyPlantAndEquipmentComponentsTableTextBlock* for PPE components disclosure

TEXT BLOCK: us-gaap:PropertyPlantAndEquipmentTextBlock

Schedule of estimated useful lives of assets

Asset Classification	Estimated Useful Life
Computer equipment and software	3 years
Furniture and fixtures	5 years
Automobiles	5 years
Machinery and equipment	5-7 years
Buildings	10-20 years
Leasehold improvements	Lesser of useful life or lease term

DETAIL: us-gaap:PropertyPlantAndEquipmentUsefulLifeAverage, us-gaap:PropertyPlantAndEquipmentUsefulLifeMinimum, us-gaap:PropertyPlantAndEquipmentUsefulLifeMaximum

Component: (Network and Table)

Network	4022 - Disclosure - Summary of Significant Accounting Policies (Details 3) (http://www.a123systems.com/role/DisclosureSummaryOfSignificantAccountingPoliciesDetails3)
Table	Schedule of Property, Plant and Equipment [Table]

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0001167178 (http://www.sec.gov/CIK)
Period [Axis]	2011-01-01 - 2011-12-31

Property, plant and equipment	Property, Plant and Equipment by Type [Axis]				
	Computer Equipment and Software [Member]	Furniture and Fixtures [Member]	Automobiles [Member]	Machinery and Equipment [Member]	Building [Member]
Estimated Useful Life (in years)	3	5	5		
Estimated Useful Life, low end of range (in years)				5	10
Estimated Useful Life, high end of range (in years)				7	20

The filer did NOT use a range, rather the minimum and maximum are articulated using concepts.

TABLE: us-gaap:ScheduleOfPropertyPlantAndEquipmentTable

AXIS: us-gaap:PropertyPlantAndEquipmentByTypeAxis.

PropertyPlantAndEquipmentUsefulLives

(2) ABBOTT LABORATORIES (<http://www.sec.gov/Archives/edgar/data/1800/000104746914001176/0001047469-14-001176-index.htm>)

NO PPE components disclosure, provided on balance sheet:

Property and Equipment, at Cost:		
Land	502,000,000	605,000,000
Buildings	2,994,000,000	4,259,000,000
Equipment	8,506,000,000	13,111,000,000
Construction in progress	868,000,000	954,000,000
Property and Equipment, at Cost	12,870,000,000	18,929,000,000
Less: accumulated depreciation and amortization	6,965,000,000	10,866,000,000
Net Property and Equipment	5,905,000,000	8,063,000,000

TEXT BLOCK: us-gAAP:PropertyPlantAndEquipmentTextBlock

Classification	Estimated Useful Lives
Buildings	10 to 50 years (average 27 years)
Equipment	3 to 20 years (average 11 years)

DETAIL: us-gAAP:PropertyPlantAndEquipmentUsefulLife

Component: (Network and Table)

Network	4010 - Disclosure - Summary of Significant Accounting Policies (Details) (http://www.abbott.com/role/DisclosureSummaryOfSignificantAccountingPoliciesDetails)
Table	Property, Plant and Equipment [Table]

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0000001800 (http://www.sec.gov/CIK)
Period [Axis]	2013-01-01 - 2013-12-31

Property and equipment:	Property, Plant and Equipment, Type [Axis]					
	Building [Member]			Equipment [Member]		
	Range [Axis]		Weighted Average [Member]	Range [Axis]		Weighted Average [Member]
	Minimum [Member]	Maximum [Member]		Minimum [Member]	Maximum [Member]	Weighted Average [Member]
Estimated Useful Lives	P10Y	P50Y	P27Y	P3Y	P20Y	P11Y

TABLE: us-gAAP: ScheduleOfPropertyPlantAndEquipmentTable

Axis: us-gAAP:PropertyPlantAndEquipmentByTypeAxis and us-gAAP:RangeAxis

PropertyPlantAndEquipmentUsefulLives

(3 ABM INDUSTRIES INC /DE/ (<http://www.sec.gov/Archives/edgar/data/771497/000119312512509900/0001193125-12-509900-index.htm>))

PPE components disclosure used us-gaap:PropertyPlantAndEquipmentTextBlock

Property, plant and equipment at October 31, 2012 and 2011 consisted of the following:

	2012	2011
Computer equipment and software	\$ 73,309	\$ 77,585
Machinery and other equipment	49,236	45,131
Leasehold improvements	20,266	17,176
Buildings	12,046	5,319
Furniture and fixtures	8,355	8,149
Transportation equipment	2,907	3,561
Land	1,561	907
	167,680	157,828
Less: Accumulated depreciation	107,771	97,819
Total	\$ 59,909	\$ 60,009

TEXT BLOCK:

abm:ScheduleOfPropertyPlantAndEquipmentEstimatedUsefulLivesTableTextBlock

Depreciation and amortization is determined for financial reporting purposes by using the straight-line method over the following estimated useful lives:

	Years
Computer equipment and software	3-5
Machinery and other equipment	3-5
Buildings	25-40
Furniture and fixtures	5
Transportation equipment	1.5-5

DETAIL: us-gaap:PropertyPlantAndEquipmentUsefulLife

Component: (Network and Table)

Network	144 - Disclosure - Estimated Useful Lives of Property, Plant and Equipment (Detail) (http://www.abm.com/taxonomy/role/DisclosureEstimatedUsefulLivesOfPropertyPlantAndEquipment)
Table	Schedule of Property, Plant and Equipment [Table]

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0000771497 (http://www.sec.gov/CIK)
Period [Axis]	2011-11-01 - 2012-10-31
Legal Entity [Axis]	Entity [Domain]

Property, Plant and Equipment [Line Items]	Property Plant And Equipment By Type [Axis]									
	Computer Equipment And Software [Member]		Machinery And Equipment [Member]		Building [Member]		Furniture And Fixtures [Member]	Transportation Equipment [Member]		
	Range [Axis]		Range [Axis]		Range [Axis]		Range [Axis]	Range [Axis]		
	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]	Range [Member]	Minimum [Member]	Maximum [Member]	
Property, plant and equipment, estimated useful lives	P3Y	P5Y	P3Y	P5Y	P25Y	P40Y	P5Y	P1Y6M	P5Y	

TABLE: us-gaap: ScheduleOfPropertyPlantAndEquipmentTable

Axis: dei:LegalEntityAxis, us-gaap:PropertyPlantAndEquipmentByTypeAxis and us-gaap:RangeAxis

PropertyPlantAndEquipmentUsefulLives

(4) ACACIA RESEARCH CORP (<http://www.sec.gov/Archives/edgar/data/934549/000093454913000003/0000934549-13-000003-index.htm>)

PPE components disclosure used us-gaap:PropertyPlantAndEquipmentTextBlock

Property and equipment consists of the following at December 31, 2012 and 2011 (in thousands):

	2012	2011
Furniture and fixtures	\$ 472	\$ 344
Computer hardware and software	586	454
Leasehold improvements	173	165
	1,231	963
Less: accumulated depreciation and amortization	(892)	(743)
	<u>\$ 339</u>	<u>\$ 220</u>

TEXT BLOCK: actg:PropertyAndEquipmentUsefulLivesTableTextBlock

Depreciation and amortization is computed on a straight-line basis over the following estimated useful lives of the assets:

Furniture and fixtures	3 to 5 years
Computer hardware and software	3 to 5 years
Leasehold improvements	2 to 5 years (Lesser of lease term or useful life of improvement)

DETAIL: us-gaap:PropertyPlantAndEquipmentEstimatedUsefulLives

Component: (Network and Table)	
Network	2402406 - Disclosure - Summary of Significant Accounting Policies Property and Equipment (Details) (http://www.acaciaresearch.com/role/SummaryOfSignificantAccountingPoliciesPropertyAndEquipmentDetails)
Table	Schedule of Property and Equipment [Table]

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0000934549 (http://www.sec.gov/CIK)
Period [Axis]	2012-01-01 - 2012-12-31

Property and Equipment [Line Items]	Property, Plant and Equipment, Type [Axis]					
	Furniture and Fixtures [Member]		Computer Hardware and Software [Member]		Leasehold Improvements [Member]	
	Range [Axis]		Range [Axis]		Range [Axis]	
	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]
Estimated useful lives, years	3	5	3	5	2	5

TABLE: us-gaap: ScheduleOfPropertyPlantAndEquipmentTable

Axis: us-gaap:PropertyPlantAndEquipmentByTypeAxis and us-gaap:RangeAxis

PropertyPlantAndEquipmentUsefulLives

(5) AccelPath, Inc. (<http://www.sec.gov/Archives/edgar/data/1077800/000137647412000350/0001376474-12-000350-index.htm>)

PPE components disclosure used us-gaap:PropertyPlantAndEquipmentTextBlock

Property and equipment consisted of the following at June 30, 2012 and 2011:

	2012	2011
Software	\$ 61,250	\$ 13,650
Computer equipment	3,466	3,466
Furniture and fixtures	239	239
Laboratory equipment	6,193	6,193
	<u>71,148</u>	<u>23,548</u>
Less accumulated depreciation	(5,673)	(1,249)
	<u>\$ 65,475</u>	<u>\$ 22,299</u>

TEXT BLOCK: **aclp:ScheduleOfPropertyPlantAndEquipmentUsefulLifeTableTextBlock**

Property and equipment are depreciated over the estimated useful lives of assets as follows:

Software	5 years
Computer equipment	3 years
Furniture and fixtures	5 years
Laboratory equipment	5 years

DETAIL: us-gaap:PropertyPlantAndEquipmentUsefulLife

Component: (Network and Table)	
Network	036 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details) (http://www.technestinc.com/role/SummaryOfSignificantAccountingPoliciesDetails)
Table	Statement [Table]

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0001077800 (http://www.sec.gov/CIK)
Period [Axis]	2011-07-01 - 2012-06-30

Statement [Line Items]	Property, Plant and Equipment, Type [Axis]			
	Software [Member]	Computer Equipment [Member]	Furniture and Fixtures [Member]	Equipment [Member]
Property, Plant and Equipment, Useful Life	P5Y	P3Y	P5Y	P5Y

TABLE: us-gaap:StatementTable

Axis: us-gaap:PropertyPlantAndEquipmentByTypeAxis

PropertyPlantAndEquipmentUsefulLives

(6) **Accretive Health, Inc.** (<http://www.sec.gov/Archives/edgar/data/1472595/000119312512139929/0001193125-12-139929-index.htm>)

PPE components disclosure used us-gaap:PropertyPlantAndEquipmentTextBlock

Furniture and equipment consist of the following (in thousands):

	December 31,	
	2010	2011
Construction in progress	\$ 464	\$ 62
Capitalized software	20,270	27,661
Computer equipment	5,750	8,561
Leasehold improvements	6,376	7,593
Other equipment	1,017	1,107
Office furniture	2,163	2,520
	36,040	47,504
Less accumulated depreciation and amortization	(14,342)	(22,431)
Total	\$ 21,698	\$ 25,073

TEXT BLOCK: ah:FurnitureAndEquipmentUsefulLivesTableTextBlock

Furniture and equipment are stated at cost, less accumulated depreciation determined on the straight-method over the estimated useful lives of the assets as follows:

Leasehold improvements	Shorter of 10 years and lease term
Office furniture	5 years
Capitalized software	3 to 5 years
Computers and other equipment	3 years

DETAIL: us-gaap:PropertyPlantAndEquipmentUsefulLifeMinimum, us-gaap:PropertyPlantAndEquipmentUsefulLifeAverage, us-gaap:PropertyPlantAndEquipmentUsefulLifeMaximum

Component: (Network and Table)

Network	2402403 - Disclosure - Summary of Significant Accounting Policies (Details) (http://www.accretivehealth.com/role/SummaryOfSignificantAccountingPoliciesDetails)
Table	Schedule of Property, Plant and Equipment [Table]

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0001472595 (http://www.sec.gov/CIK)
Period [Axis]	2011-01-01 - 2011-12-31

Property, Plant and Equipment [Line Items]	Property, Plant and Equipment by Type [Axis]			
	Leasehold Improvements [Member]	Office Equipment [Member]	Software [Member]	Computers and other equipment [Member]
Furniture and Equipment, Estimated Useful Life, Minimum	10		3	
Furniture and Equipment, Estimated Useful Life, Average		5		3
Furniture and Equipment, Estimated Useful Life, Maximum			5	

TABLE: us-gaap: ScheduleOfPropertyPlantAndEquipmentTable

AXIS: us-gaap:PropertyPlantAndEquipmentByTypeAxis

RANGE NOT USED, information in the concept

PropertyPlantAndEquipmentUsefulLives

(7) BEACON ROOFING SUPPLY INC (<http://www.sec.gov/Archives/edgar/data/1124941/000114420412065391/0001144204-12-065391-index.htm>)

PPE components disclosure used us-gaap:PropertyPlantAndEquipmentTextBlock

Property and equipment, net, consisted of the following:

	September 30, September 30,	
	2012	2011
Land	\$ 3,317	\$ 3,051
Buildings and leasehold improvements	24,066	20,948
Equipment	132,715	117,566
Furniture and fixtures	12,370	11,567
	<u>172,468</u>	<u>153,132</u>
Less: accumulated depreciation and amortization	115,092	105,705
	<u>\$ 57,376</u>	<u>\$ 47,427</u>

TEXT BLOCK: **becn:PropertyPlantAndEquipmentUsefulLifeTableTextBlock**

Property and equipment acquired in connection with acquisitions are recorded at fair value as of the date of the acquisition and depreciated utilizing the straight-line method over the remaining lives. All other additions are recorded at cost, and depreciation is computed using the straight-line method over the following estimated useful lives:

Asset	Estimated Useful Life
Buildings and improvements	10 to 40 years
Equipment	3 to 10 years
Furniture and fixtures	5 to 10 years
Leasehold improvements	Shorter of the estimated useful life or the term of the lease, considering renewal options expected to be exercised.

DETAIL: us-gaap:PropertyPlantAndEquipmentUsefulLife, us-gaap:PropertyPlantAndEquipmentEstimatedUsefulLives

Component: (Network and Table)									
Network	039 - Disclosure - Summary of Significant Accounting Policies (Detail) (http://www.beaconroofingsupply.com/role/DisclosureSummaryOfSignificantAccountingPolicies)								
Table	Schedule of Property, Plant and Equipment (Table)								
Slicers (applies to each fact value in each table cell)									
Reporting Entity (Axis)	0001124941 (http://www.sec.gov/CIK)								
Period (Axis)	2011-10-01 - 2012-09-30								
Property, Plant and Equipment (Line Items)	Range (Axis)								
	Maximum (Member)				Minimum (Member)				Range (Domain)
	Property, Plant and Equipment By Type (Axis)				Property, Plant and Equipment By Type (Axis)				Property, Plant and Equipment By Type (Axis)
	Buildings and Improvements	Equipment	Furniture and Fixtures	Leasehold Improvements	Buildings and Improvements	Equipment	Furniture and Fixtures	Leasehold Improvements	
Estimated useful life, minimum	P40Y	P10Y	P10Y		P10Y	P3Y	PSY		
Estimated useful life								Shorter of the estimated useful life or the term of the lease, considering renewal options expected to be exercised.	

TABLE: us-gaap: ScheduleOfPropertyPlantAndEquipmentTable

Axis: us-gaap:PropertyPlantAndEquipmentByTypeAxis and us-gaap:RangeAxis

PropertyPlantAndEquipmentUsefulLives

(8) Dolby Laboratories, Inc. (<http://www.sec.gov/Archives/edgar/data/1308547/000130854712000010/0001308547-12-000010-index.htm>)

PPE components disclosure used us-gaap:PropertyPlantAndEquipmentTextBlock

Property, plant and equipment are recorded at cost and consist of the following:

	September 28, 2012	September 30, 2011
	(in thousands)	
Land	\$ 48,227	\$ 12,778
Buildings	27,266	26,623
Leasehold improvements	68,352	41,302
Machinery and equipment	29,070	20,845
Computer systems and software	86,266	62,897
Furniture and fixtures	13,158	10,113
Products provided under operating leases	—	1,060
Construction in progress	79,965	11,466
	352,304	187,084
Less: accumulated depreciation	(97,628)	(69,977)
Property, plant and equipment, net	\$ 254,676	\$ 117,107

TEXT BLOCK: **dlb:PropertyPlantAndEquipmentEstimatedUsefulLifeTableTextBlock**

Property, plant and equipment are stated at cost less accumulated depreciation. Depreciation is computed using a straight-line method based on estimated useful lives as follows:

Systems and software	3 to 5 years
Machinery and equipment	3 to 8 years
Furniture and fixtures	5 to 8 years
Leasehold improvements	Lesser of useful life or related lease term
Buildings	Up to 40 years

DETAIL: us-gaap:PropertyPlantAndEquipmentUsefulLifeMinimum, us-gaap:PropertyPlantAndEquipmentUsefulLifeMaximum, us-gaap:PropertyPlantAndEquipmentEstimatedUsefulLives

Component: (Network and Table)

Network	2402404 - Disclosure - Summary Of Significant Accounting Policies (Schedule Of Property, Plant, And Equipment, Estimated Useful Life, (http://www.dolby.com/role/SummaryOfSignificantAccountingPoliciesScheduleOfPropertyPlantAndEquipmentEstimatedUsefulLifeDetails).
Table	Significant Accounting Policies [Table]

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0001308547 (http://www.sec.gov/CIK)
Period [Axis]	2011-10-01 - 2012-09-28

Property, Plant and Equipment [Line Items]	Property, Plant and Equipment by Type [Axis]				
	Leasehold Improvements [Member]	Building [Member]	Machinery and Equipment [Member]	Furniture and Fixtures [Member]	Systems And Software Member
Property, plant, and equipment, useful life, minimum, years			3	5	3
Property, plant, and equipment, useful life, maximum, years		40	8	8	5
Property, plant, and equipment, useful life, years	Lesser of useful life or related lease term				

TABLE: **dlb:SignificantAccountingPoliciesTable**

Axis: us-gaap:PropertyPlantAndEquipmentByTypeAxis and us-gaap:RangeAxis

PropertyPlantAndEquipmentUsefulLives

(9) NCI BUILDING SYSTEMS INC (<http://www.sec.gov/Archives/edgar/data/883902/000114420413068730/0001144204-13-068730-index.htm>)

PPE components disclosure used us-gaap:PropertyPlantAndEquipmentTextBlock

Property, plant and equipment consists of the following (in thousands):

	November 3, 2013	October 28, 2012
Land	\$ 22,406	\$ 25,925
Buildings and improvements	182,943	180,363
Machinery, equipment and furniture	279,682	257,357
Transportation equipment	2,907	2,959
Computer software and equipment	98,890	90,087
Construction in progress	26,068	32,892
	<u>612,896</u>	<u>589,583</u>
Less accumulated depreciation	(351,978)	(320,708)
	<u>\$ 260,918</u>	<u>\$ 268,875</u>

TEXT BLOCK: [ncs:ScheduleOfUsefulLivesPropertyPlantAndEquipmentTableTextBlock](#)

Estimated useful lives for depreciation are:

Buildings and improvements	10 – 39 years
Machinery, equipment and furniture	3 – 15 years
Transportation equipment	4 – 10 years
Computer software and equipment	3 – 7 years

DETAIL: us-gaap:PropertyPlantAndEquipmentUsefulLife

Component: (Network and Table)								
Network	159 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details 4) (http://www.ncilp.com/role/SummaryOfSignificantAccountingPoliciesDetails4)							
Table	Schedule Of Summary Of Significant Accounting Policies [Table]							
Slicers (applies to each fact value in each table cell)								
Reporting Entity [Axis]	0000883902 (http://www.sec.gov/CIK)							
Period [Axis]	2012-10-29 - 2013-11-03							
	Property, Plant and Equipment, Type [Axis]							
	Building and Building Improvements [Member]		Machinery and Equipment [Member]		Transportation Equipment [Member]		Computer Software and Equipment [Member]	
	Range [Axis]		Range [Axis]		Range [Axis]		Range [Axis]	
Summary Of Significant Accounting Policies [Line Items]	Maximum [Member]	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]	Minimum [Member]
Property, Plant and Equipment, Useful Life	P39Y	P10Y	P15Y	P3Y	P10Y	P4Y	P7Y	P3Y

TABLE: [ncs:ScheduleOfSummaryOfSignificantAccountingPoliciesTable](#)

Axis: us-gaap:PropertyPlantAndEquipmentByTypeAxis and us-gaap:RangeAxis

PropertyPlantAndEquipmentUsefulLives

(10) TARGET CORP (<http://www.sec.gov/Archives/edgar/data/27419/000002741914000014/0000027419-14-000014-index.htm>)

PPE components are detailed on the balance sheet

Property and equipment		
Land	6,234,000,000	6,206,000,000
Buildings and improvements	30,356,000,000	28,653,000,000
Fixtures and equipment	5,583,000,000	5,362,000,000
Computer hardware and software	2,764,000,000	2,567,000,000
Construction-in-progress	843,000,000	1,176,000,000
Accumulated depreciation	(14,402,000,000)	(13,311,000,000)
Property and equipment, net	31,378,000,000	30,653,000,000
Other noncurrent assets	1,602,000,000	1,122,000,000
Total assets	44,553,000,000	48,163,000,000

TEXT BLOCK: us-gaap:PropertyPlantAndEquipmentTextBlock

Component: (Network and Table)	
Network	2315301 - Disclosure - Property and Equipment (Tables) (http://corporate.target.com/role/PropertyAndEquipmentTables)
Table	(Implied)

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0000027419 (http://www.sec.gov/CIK)
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Property, Plant and Equipment [Abstract]	Period [Axis]	
	2013-02-03 -	2014-02-01
Property, Plant and Equipment [Abstract]		
Estimated Useful Lives of Property and Equipment	Estimated Useful Lives Life (Years)	
	Buildings and improvements	8-39
	Fixtures and equipment	2-15
	Computer hardware and software	2-7

PPE policy text block:

Repair and maintenance costs are expensed as incurred
 Property and equipment is depreciated using the straight-line method over estimated useful lives or lease terms if shorter. We amortize leasehold improvements purchased after the beginning of the initial lease term over the shorter of the assets' useful lives or a term that includes the original lease term, plus any renewals that are reasonably assured at the date the leasehold improvements are acquired.
 Long-lived assets are reviewed for impairment when events or changes in circumstances, such as a decision to relocate or close a store or make significant software changes, indicate that the asset's carrying value may not be recoverable.

DETAIL: us-gaap:PropertyPlantAndEquipmentUsefulLife

Component: (Network and Table)	
Network	2415402 - Disclosure - Property and Equipment (Details) (http://corporate.target.com/role/PropertyAndEquipmentDetails)
Table	Schedule of Property, Plant and Equipment [Table]

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0000027419 (http://www.sec.gov/CIK)
Period [Axis]	2013-02-03 - 2014-02-01

Estimated Useful Lives	Property, Plant and Equipment, Type [Axis]					
	Building and Building Improvements [Member]		Fixtures and Equipment [Member]		Computer Equipment [Member]	
	Range [Axis]		Range [Axis]		Range [Axis]	
Estimated Useful Lives	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]
Estimated Useful Lives	P8Y	P39Y	P2Y	P15Y	P2Y	P7Y

TABLE: us-gaap: ScheduleOfPropertyPlantAndEquipmentTable

Axis: us-gaap:PropertyPlantAndEquipmentByTypeAxis and us-gaap:RangeAxis

PropertyPlantAndEquipmentUsefulLives

(11) COCA COLA CO (<http://www.sec.gov/Archives/edgar/data/21344/000002134414000008/0000021344-14-000008-index.htm>)

PPE components disclosure used us-gaap:PropertyPlantAndEquipmentTextBlock

The following table summarizes our property, plant and equipment (in millions):

December 31,	2013	2012
Land	\$ 1,011	\$ 997
Buildings and improvements	5,605	5,307
Machinery, equipment and vehicle fleet	17,551	16,203
Construction in progress	865	979
	\$ 25,032	\$ 23,486
Less accumulated depreciation	10,065	9,010
Property, plant and equipment — net	\$ 14,967	\$ 14,476

TEXT BLOCK: us-gaap:PropertyPlantAndEquipmentPolicyTextBlock

Property, Plant and Equipment

Property, plant and equipment are stated at cost. Repair and maintenance costs that do not improve service potential or extend economic life are expensed as incurred. Depreciation is recorded principally by the straight-line method over the estimated useful lives of our assets, which are reviewed periodically and generally have the following ranges: buildings and improvements: 40 years or less; and machinery, equipment and vehicle fleet: 20 years or less. Land is not depreciated, and construction in progress is not depreciated until ready for service. Leasehold improvements are amortized using the straight-line method over the shorter of the remaining lease term, including renewals that are deemed to be reasonably assured, or the estimated useful life of the improvement. Depreciation is not recorded during the period in which a long-lived asset (disposal group) is classified as held for sale, even if the asset (disposal group) continues to generate revenue during the period. Depreciation expense, including the depreciation expense of assets under capital lease, totaled \$1,727 million, \$1,704 million and \$1,654 million in 2013, 2012 and 2011, respectively. Amortization expense for leasehold improvements totaled \$16 million, \$19 million and \$18 million in 2013, 2012 and 2011, respectively.

Certain events or changes in circumstances may indicate that the recoverability of the carrying amount of property, plant and equipment should be assessed, including, among others, a significant decrease in market value, a significant change in the business climate in a particular market, or a current period operating or cash flow loss combined with historical losses or projected future losses. When such events or changes in circumstances are present, we estimate the future cash flows expected to result from the use of the asset (or asset group) and its eventual disposition. These estimated future cash flows are consistent with those we use in our internal planning. If the sum of the expected future cash flows (undiscounted and without interest charges) is less than the carrying amount, we recognize an impairment loss. The impairment loss recognized is the amount by which the carrying amount exceeds the fair value. We use a variety of methodologies to determine the fair value of property, plant and equipment, including appraisals and discounted cash flow models, which are consistent with the assumptions we believe hypothetical marketplace participants would use. Refer to Note 7.

DETAIL: us-gaap:PropertyPlantAndEquipmentUsefulLife

Component: (Network and Table)						
Network	2401403 - Disclosure - BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details) (http://www.thecocacola.com/role/BusinessAndSummaryOfSignificantAccountingPoliciesDetails)					
Table	Schedule of Property, Plant and Equipment [Table]					
Slicers (applies to each fact value in each table cell)						
Reporting Entity [Axis]	0000021344 (http://www.sec.gov/CIK)					
Property, Plant and Equipment	Period [Axis]					
	2013-01-01 - 2013-12-31			2012-01-01 - 2012-12-31	2011-01-01 - 2011-12-31	
	Award Type [Axis]			Award Type [Axis]	Award Type [Axis]	
	Equity Award [Domain]			Employee Stock Option [Member]	Equity Award [Domain]	Equity Award [Domain]
Property, Plant and Equipment, Type [Axis]			Property, Plant and Equipment, Type [Axis]	Property, Plant and Equipment, Type [Axis]	Property, Plant and Equipment, Type [Axis]	
	Building and Building Improvements [Member]	Machinery equipment and vehicle fleet [Member]	Property, Plant and Equipment, Type [Domain]	Property, Plant and Equipment, Type [Domain]	Property, Plant and Equipment, Type [Domain]	Property, Plant and Equipment, Type [Domain]
Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period				P4Y		
Property, Plant and Equipment, Useful Life, Maximum	P40Y	P20Y				
Depreciation expense			1,727,000,000		1,704,000,000	1,654,000,000
Amortization for leasehold improvements			16,000,000		19,000,000	18,000,000

TABLE: us-gaap:ScheduleOfPropertyPlantAndEquipmentTable

Axis: us-gaap:PropertyPlantAndEquipmentByTypeAxis and us-gaap:AwardTypeAxis

PropertyPlantAndEquipmentUsefulLives

(12) CVS CAREMARK CORP (<http://www.sec.gov/Archives/edgar/data/64803/000006480314000008/0000064803-14-000008-index.htm>)

PPE components disclosure is included in the PPE POLICY

TEXT BLOCK: us-gaap:PropertyPlantAndEquipmentPolicyTextBlock

Property and equipment - Property, equipment and improvements to leased premises are depreciated using the straight-line method over the estimated useful lives of the assets, or when applicable, the term of the lease, whichever is shorter. Estimated useful lives generally range from 10 to 40 years for buildings, building improvements and leasehold improvements and 3 to 10 years for fixtures, equipment and internally developed software. Repair and maintenance costs are charged directly to expense as incurred. Major renewals or replacements that substantially extend the useful life of an asset are capitalized and depreciated. Application development stage costs for significant internally developed software projects are capitalized and depreciated.

The following are the components of property and equipment at December 31:

<i>In millions</i>	2013	2012
Land	\$ 1,460	\$ 1,429
Building and improvements	2,694	2,614
Fixtures and equipment	8,419	7,928
Leasehold improvements	3,320	3,105
Software	1,515	1,230
	17,408	16,306
Accumulated depreciation and amortization	(8,793)	(7,674)
Property and equipment, net	\$ 8,615	\$ 8,632

The gross amount of property and equipment under capital leases was \$260 million and \$219 million as of December 31, 2013 and 2012, respectively. Accumulated amortization of property and equipment under capital lease was \$74 million and \$64 million as of December 31, 2013 and 2012, respectively. Amortization of property and equipment under capital lease is included within depreciation expense. Depreciation expense totaled \$1.4 billion, \$1.3 billion and \$1.1 billion in 2013, 2012 and 2011, respectively.

DETAIL: us-gaap:PropertyPlantAndEquipmentUsefulLife

Component: (Network and Table)														
Network		2401404 - Disclosure - Significant Accounting Policies (Details 2) (http://www.cvs.com/role/SignificantAccountingPoliciesDetails2)												
Table		Schedule of Property, Plant and Equipment [Table]												
Slicers (applies to each fact value in each table cell)														
Reporting Entity [Axis]		0000064803 (http://www.sec.gov/CIK)												
										Period [Axis]				
										2013-01-01 - 2013-12-31				
										Range [Axis]				
		Minimum [Member]		Maximum [Member]		Range [Domain]								
Property, Plant and Equipment, Type [Axis]		Property, Plant and Equipment, Type [Axis]		Property, Plant and Equipment, Type [Axis]										
Building [Member]		Furniture and Fixtures, Equipment and Software Development [Member]		Building [Member]		Furniture and Fixtures, Equipment and Software Development [Member]		Leasehold Improvements [Member]		Land [Member]	Fixtures and Equipment [Member]	Computer Software, Intangible Asset [Member]	Building and Building Improvements [Member]	Property, Plant and Equipment, Type [Domain]
Components of property and equipment														
Estimated useful life, minimum (in years)		P10Y	P3Y	P40Y	P10Y									
Property and equipment, gross						3,320,000,000	1,460,000,000	8,419,000,000	1,515,000,000	2,694,000,000	17,408,000,000			
Accumulated depreciation and amortization											(8,793,000,000)			
Property and equipment, net											8,615,000,000			
Property and equipment under capital leases														260,000,000
Capital Leases, Lessee Balance Sheet, Assets by Major Class, Accumulated Depreciation														74,000,000
Depreciation expense														1,400,000,000

TABLE: us-gaap:ScheduleOfPropertyPlantAndEquipmentTable

PPE estimated useful lives is combined with PPE components detail which causes a difficult to read representation of both the PPE estimated useful lives AND the PPE components detail. Other information is also included.

PropertyPlantAndEquipmentUsefulLives

(13) LOWES COMPANIES INC (<http://www.sec.gov/Archives/edgar/data/60667/00006066714000054/000060667-14-000054-index.htm>)

PPE components disclosure combined in the SAME TEXT BLOCK as the PPE estimated useful lives disclosure

TEXT BLOCK: us-gAAP:PropertyPlantAndEquipmentTextBlock

Property is summarized by major class in the following table:

(In millions)	Estimated Depreciable Lives, In Years	January 31, 2014	February 1, 2013
Cost:			
Land	N/A	\$ 7,016	\$ 6,986
Buildings and building improvements	5-40	17,161	16,968
Equipment	3-15	10,063	9,780
Construction in progress	N/A	834	932
Total cost		35,074	34,666
Accumulated depreciation		(14,240)	(13,189)
Property, less accumulated depreciation		\$ 20,834	\$ 21,477

NOTE: While PPE is broken out into "Building and Building Improvements" and "Equipment" using an [Axis] and [Member]s for the PPE estimated useful lives disclosure, it is broken out using CONCEPTS for the PPE components disclosure.

DETAIL: us-gAAP:PropertyPlantAndEquipmentUsefulLife

Component: (Network and Table)	
Network	2404402 - Disclosure - Property and Accumulated Depreciation (Details) (http://www.lowes.com/role/PropertyAndAccumulatedDepreciationDetails)
Table	Schedule of Property, Plant and Equipment [Table]

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	000060667 (http://www.sec.gov/CIK)
Period [Axis]	2013-02-02 - 2014-01-31

Property, Plant and Equipment, Type [Axis]	Property, Plant and Equipment, Type [Axis]			
	Building and Building Improvements [Member]		Equipment [Member]	
	Range [Axis]		Range [Axis]	
Estimated Depreciable Lives, In Years	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]
Estimated depreciable lives, in years	P5Y	P40Y	P3Y	P15Y

TABLE: us-gAAP:ScheduleOfPropertyPlantAndEquipmentTable

Axis: us-gAAP:PropertyPlantAndEquipmentByTypeAxis and us-gAAP:AwardTypeAxis

Component: (Network and Table)	
Network	2404403 - Disclosure - Property and Accumulated Depreciation (Details 1) (http://www.lowes.com/role/PropertyAndAccumulatedDepreciationDetails1)
Table	(Implied)

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	000060667 (http://www.sec.gov/CIK)
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Property, Plant and Equipment [Abstract]	Period [Axis]	
	2014-01-31	2013-02-01
Property, Plant and Equipment [Abstract]		
Cost:		
Land	7,016,000,000	6,986,000,000
Buildings and building improvements	17,161,000,000	16,968,000,000
Equipment	10,063,000,000	9,780,000,000
Construction in progress	834,000,000	932,000,000
Total cost	35,074,000,000	34,666,000,000
Accumulated depreciation	(14,240,000,000)	(13,189,000,000)
Property, less accumulated depreciation	20,834,000,000	21,477,000,000

PropertyPlantAndEquipmentUsefulLives

(14) MICROSOFT CORP (<http://www.sec.gov/Archives/edgar/data/789019/000119312513310206/0001193125-13-310206-index.htm>)

PPE components disclosure used us-gaap:PropertyPlantAndEquipmentTextBlock

The components of property and equipment were as follows:

(In millions)			
June 30,	2013		2012
Land	\$	525	\$ 528
Buildings and improvements		7,326	6,768
Leasehold improvements		2,946	2,550
Computer equipment and software		9,242	7,298
Furniture and equipment		2,465	2,087
Total, at cost		22,504	19,231
Accumulated depreciation		(12,513)	(10,962)
Total, net	\$	9,991	\$ 8,269

TEXT BLOCK: us-gaap:PropertyPlantAndEquipmentPolicyTextBlock

Property and Equipment

Property and equipment is stated at cost and depreciated using the straight-line method over the shorter of the estimated useful life of the asset or the lease term. The estimated useful lives of our property and equipment are generally as follows: computer software developed or acquired for internal use, three years; computer equipment, two to three years; buildings and improvements, five to 15 years; leasehold improvements, two to 10 years; and furniture and equipment, one to five years. Land is not depreciated.

DETAIL: us-gaap:PropertyPlantAndEquipmentUsefulLife, us-gaap:FiniteLivedIntangibleAssetUsefulLife

Component: (Network and Table)	
Network	1053 - Disclosure - Accounting Policies - Additional Information (Detail) (http://www.microsoft.com/taxonomy/role/DisclosureAccountingPoliciesAdditionalInformation)
Table	Significant Accounting Policies [Table]

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0000789019 (http://www.sec.gov/CIK)
Legal Entity [Axis]	Entity [Domain]

Significant Accounting Policies [Line Items]	2012-07-01 - 2013-06-30												
	Property Plant And Equipment By Type [Axis]												
	Computer Software [Member]	Computer Equipment [Member]	Building And Building Improvements [Member]	Leasehold Improvements [Member]	Furniture And Fixtures [Member]	Property Plant And Equipment Type [Domain]							
	Range [Axis]	Range [Axis]	Range [Axis]	Range [Axis]	Range [Axis]	Range [Axis]							
	Range [Member]	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]	Minimum [Member]	Maximum [Member]
Advertising expense													2,600,000,000
Share-based compensation cost recognition/vesting/service period												P4Y	P5Y
Percentage of market value at which employees are able to purchase shares of common stock													.90
Estimated useful lives	P3Y	P2Y	P3Y	P5Y	P15Y	P2Y	P10Y	P1Y	P5Y				
Estimated useful lives of intangible assets												P1Y	P15Y

TABLE: msft:SignificantAccountingPoliciesTable

AXIS: us-gaap:PropertyPlantAndEquipmentByTypeAxis and us-gaap:RangeAxis

Combines PPE estimated useful lives and finite lived intangible assets together with other disclosures such as advertising expense which have not "range" characteristic associated with the reported fact.

PropertyPlantAndEquipmentUsefulLives

(15) Phillips 66 (<http://www.sec.gov/Archives/edgar/data/1534701/000153470114000042/0001534701-14-000042-index.htm>)

PPE components disclosure combined with PPE estimated useful lives disclosure into us-gaap:PropertyPlantAndEquipmentDisclosureTextBlock (Footnote level text block); then the filer created an extension text block (Level 3) psx:PropertyPlantAndEquipmentBySegmentTableTextBlock and provided the same PPE components information, but DID NOT include the PPE estimated useful lives information. Nor could the PPE estimated useful lives information be found in any other Level 3 text block or Level 2 Policy text block.

Properties, Plants and Equipment

Our investment in PP&E is recorded at cost. Investments in refining manufacturing facilities are generally depreciated on a straight-line basis over a 25-year life, and pipeline assets over a 45-year life. The company's investment in PP&E, with the associated accumulated depreciation and amortization (Accum. D&A), at December 31 was:

	Millions of Dollars					
	2013			2012		
	Gross PP&E	Accum. D&A	Net PP&E	Gross PP&E	Accum. D&A	Net PP&E
Midstream	\$ 2,792	1,104	1,688	2,460	1,016	1,444
Chemicals	—	—	—	—	—	—
Refining	19,264	6,718	12,546	17,989	5,913	12,076
Marketing and Specialties	1,395	749	646	2,437	1,057	1,380
Corporate and Other	975	457	518	880	415	465
Discontinued Operations*	—	—	—	63	21	42
	\$ 24,426	9,028	15,398	23,829	8,422	15,407

<< This is the Level 1 text block This is the Level 3 text block >>

The company's investment in PP&E, with the associated accumulated depreciation and amortization (Accum. D&A), at December 31 was:

	Millions of Dollars					
	2013			2012		
	Gross PP&E	Accum. D&A	Net PP&E	Gross PP&E	Accum. D&A	Net PP&E
Midstream	\$ 2,792	1,104	1,688	2,460	1,016	1,444
Chemicals	—	—	—	—	—	—
Refining	19,264	6,718	12,546	17,989	5,913	12,076
Marketing and Specialties	1,395	749	646	2,437	1,057	1,380
Corporate and Other	975	457	518	880	415	465
Discontinued Operations*	—	—	—	63	21	42
	\$ 24,426	9,028	15,398	23,829	8,422	15,407

TEXT BLOCK: us-gaap:PropertyPlantAndEquipmentDisclosureTextBlock

Properties, Plants and Equipment

Our investment in PP&E is recorded at cost. Investments in refining manufacturing facilities are generally depreciated on a straight-line basis over a 25-year life, and pipeline assets over a 45-year life. The company's investment in PP&E, with the associated accumulated depreciation and amortization (Accum. D&A), at December 31 was:

	Millions of Dollars					
	2013			2012		
	Gross PP&E	Accum. D&A	Net PP&E	Gross PP&E	Accum. D&A	Net PP&E
Midstream	\$ 2,792	1,104	1,688	2,460	1,016	1,444
Chemicals	—	—	—	—	—	—
Refining	19,264	6,718	12,546	17,989	5,913	12,076
Marketing and Specialties	1,395	749	646	2,437	1,057	1,380
Corporate and Other	975	457	518	880	415	465
Discontinued Operations*	—	—	—	63	21	42
	\$ 24,426	9,028	15,398	23,829	8,422	15,407

DETAIL: us-gaap:PropertyPlantAndEquipmentUsefulLife

Component: (Network and Table)

Network	2407403 - Disclosure - Properties, Plants and Equipment (Narrative) (Details) (http://www.phillips66.com/role/PropertiesPlantsAndEquipmentNarrativeDetails)
Table	Schedule of Property, Plant and Equipment [Table]

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0001534701 (http://www.sec.gov/CIK)
Period [Axis]	2013-01-01 - 2013-12-31

Property, Plant and Equipment [Line Items]	Segments [Axis]	
	Refining [Member]	Midstream Segment [Member]
	Property, Plant and Equipment, Type [Axis]	Property, Plant and Equipment, Type [Axis]
	Refining Facilities [Member]	Pipelines [Member]
Useful life	P25Y	P45Y

TABLE: us-gaap:ScheduleOfPropertyPlantAndEquipmentTable

Axis: us-gaap:PropertyPlantAndEquipmentByTypeAxis and us-gaap:StatementBusinessSegmentsAxis