

**Victoria Fish and Game Protective Association**  
**Accounting for Capital Assets**

Assets that have a cost greater than \$5,000 and a useful life of more than 1 year will be capitalized and amortized over the life of the asset at the following rates of amortization on a straight line basis:

1) Land	-	0%;
2) Buildings	-	4%;
3) Computer Equipment	-	55%;
4) Machinery, equipment and fixtures	-	30%;
5) Vehicles	-	30%;
6) Manufactured buildings (e.g. Atco)	-	10%.