

	<i>Capital</i>		<i>Category</i>			
	Yes	No	Land	Land Improvement	Building	Equipment
Delivery cost of new furniture	✓					✓
Wages paid to guard at office building						
Fees for title insurance on land purchase						
Cost of periodic repainting of parking lot						
Cost of building new sidewalks						
Interest costs on loan to buy equipment						
Computer training class on general commercial software package						
Interest cost on loan during construction period for new building						
Architects fees for new building						
Installation and setup costs on new machinery						
Repair of damage to device broken during initial installation						
Safety violation fines at construction site						
Tap fees for connecting new building to city water system						