

JENNINGS ANODES



CATHODIC PROTECTION SUB - GRADE CORROSION MANAGEMENT OF STEEL STRUCTURES



The Challenge

Corrosion is the destruction or deterioration of metals and alloys by chemical reactions with their environments. Replacing the lattice structure is often cost prohibitive.



The Solution

Since corrosion is due to the outflow of iron atoms carried by the sea or soil current, it can be reduced or even prevented if such currents can be stopped or reversed, causing all the submerged or buried metal parts to receive current instead of giving out current. This can be done by placing anodes in the soil (or water) near the steel structure which will force current into the structure, Cathodically protecting the Steel Structure. Cathodic Protection can be applied to any steel that is in contact with soil or water: lattice steel structures on direct embed grillage type foundations, direct embed steel poles, and vibratory steel caissons.



The Case for Classifying Anodes as a Capital Expenditure

Expenditures expected to produce (future) benefits beyond the current accounting period (or fiscal year) and provide a more permanent benefit in longevity, utility or worth are capitalized (betterments). To be considered a betterment, a post-acquisition expenditure must improve the long-lived asset in at least one of four ways:

- Increase the asset's useful life over that which was originally estimated (anodes)
- Improve the quality of the asset's output
- Increase the quantity of the asset's output
- Reduce the costs associated with operating the asset (anodes)

Post-acquisition expenditures classified as betterments should be capitalized (anodes), added to the cost of the long-lived asset, and then depreciated over its useful life. Expenditures classified as maintenance should be treated as current expenses.



Grillage Type Foundation



**Cathodic Protection Anode
Installation on Grillage**

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