

## Would the cost of the football field constructed on Bristol Motor Speedway for the UT vs VT game be capitalized or expensed?

On September 10, 2016, a football game was played on Bristol Motor Speedway. The game was the University of Tennessee (UT) versus Virginia Tech (VT).

[Bristol Motor Speedway](#) hosts NASCAR races. About ten years ago, a plan began to come together to host the UT vs. VT game at the track, since it is located between the two rival schools. Attendance at this event would be record-breaking; 150,000 people were expected to attend this game. The previous record for NCAA college football single-game attendance was 115,109 attendees at Notre Dame vs. Michigan at Michigan Stadium. Bristol normally seats 160,000 spectators; for the football seating configuration, there would be 150,000 seats.

To host the football game, Bristol Motor Speedway had 19 days following a NASCAR race to construct a football field on that same track. Work went on around the clock and involved hundreds of workers. About 450 truckloads of rock and sand were brought in for the field base, weighing more than 10,600 tons. Goal posts were constructed and anchored in concrete. Existing race buildings were adapted for team and referee locker rooms. Signage at the track was converted for the game. Artificial turf was installed. The field installation was a massive, expensive project.

Each of the schools received 40,000 tickets, while the remaining 70,000 tickets were sold to the public. The game was sold out well before the game was played.

On September 17, 2016, a smaller football game would be held on the temporary football field: East Tennessee State University (ETSU) versus Western Carolina University (WCU.) Following this game, the football field would be removed.

**Acknowledgment:** [Todd Mussard](#), professor at Milligan College and business consultant, suggested the topic for this blog. Thank you Todd!

### Questions

1. Would the cost of the football field be capitalized or expensed by Bristol Motor Sports? Explain.
2. Does the fact that a second game was scheduled to be played on the Bristol football field affect your answer to question 1? Why or why not?