Accountants' index. Second supplement, a bibliography of accounting literature, July, 1923-December, 1927 (Inclusive)

American Institute of Accountants

Helen M. Johnstone

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INTRODUCTORY NOTE

The Council of the American Institute of Accountants has approved the recommendation made by the special committee on administration of endowment that the work begun with the publication of the Accountant's Index in 1920 should be continued and supplements should be published from time to time.

The great importance of an accurate and complete list of literature dealing with accountancy and related subjects is recognized by the Institute, and although the publication of such volumes as the original index and its supplements may never be profitable, it is felt that the service to the profession is sufficiently valuable to justify an expenditure which will probably exceed the returns.

The first supplement was published in 1923 and brought the references up to the end of June of that year. The present supplement includes references from June, 1923 to the beginning of 1928.

Names of authors, subjects and titles are arranged in a single alphabet with information as to publisher, place of publication, date and number of pages. The directory at the end gives the addresses of publishers and periodicals.

To find the titles of books on a certain subject or of a certain author the reader should look for that subject or that author as in an encyclopedia.

The references which the present supplement contains do not duplicate those which appeared in the original index and in the supplement of 1923. It is important that all volumes in the series of indexes be available so that the entire field of accounting literature may be reached.

Helen M. Johnstone, Librarian.

135 Cedar Street, New York,
July, 1928.
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COTTON CONVERTERS

Accounting


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SANDERS, THOMAS HENRY. Accounting for depreciation. (In National association of cost accountants. Yearbook, 1925, p. 51-74.)

SANDERS, THOMAS HENRY. Depreciation. (In his Problems in industrial accounting. 1923, p. 38-9, 214-5, 257-72.)


SCHWINN, F. S. Accounting for depreciation. (In his Accountancy. c1925, p. 209-22.)

SHOULD plant and equipment be depreciated on cost or replacement value? (In National association of cost accountants. Yearbook 1923 and proceedings of the fourth international conference at Statler hotel, Buffalo, N.Y., Sept. 1923, p. 181-201.)

SINKING fund method of depreciation. Clients' service bulletin, American appraisal company, Sept. 1924, p. 3.

SMALL, LLOYD L. Depreciation. (In his Mathematics of finance. 1925, p. 117-35.)


SOMER, what is a taxable point in cost accounting theory? (In National association of cost accountants. Yearbook, 1924, p. 229-72.)

SPAULDING, HARRISON B. Wasting assets—deprecation, depletion, obsolescence. (In his Income tax in Great Britain and the United States. 1927, p. 176-208.)


STOCKWELL, HERBERT G. Appraisals of manufacturing and other operating plants. (In his How to read a financial statement. c1925, p. 417-31.)


SWEENEY, HENRY W. How to determine depreciation. (In his Bookkeeping and introductory accounting. 1924, p. 169-73, 455-65.)

TAGGART, H. F. Cheaper depreciation. Accounting review, Sept. 1926, p. 31-44.


TORBET, ALBERT W. Depreciation; should it be based on original cost or replacement costs? (In Society of industrial engineers. Problems of management to-day. 1925, p. 142-7.)


UNITED STATES. Treasury department. Outline for the study of depreciation and maintenance; prepared by the Bureau of internal revenue. Washington, Treasury department, 1926. 38p.

WADDELOW, W. W. Depreciation and depreciation funds. Accounting, commerce and insurance, Sept. 1923, p. 163.


DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)


ZIEGLER, WILLIAM G. Slowing down depreciation on the fixed equipment. Industrial management, May 1927, p. 279-82.

Adding machines
See Depreciation, depletion and obsolescence—Calculating machines.

Aéroplanes


Fields

Airplanes and equipment
Trucks and autos
Tractors
Shop equipment
Office equipment
Field equipment


BLACK, ARCHIBALD. $10,000 airplane engine depreciates $10.60 per hour of service. Automotive industries, Sept. 10, 1925, p. 411-3.


Agriculture
See also Depreciation, depletion and obsolescence—Creameries; Fruit; Horses; Livestock; Rice; Sugar; Tractors.


FOSTER, LEONARD F. Wear and tear, depreciation. (In his Principles and practice of farm bookkeeping. 1925, p. 136-43.)

Farm buildings (freehold)
Fixed plant and machinery
Movable implements
Wood and iron buildings
Stationary engines and boilers
Portable engines and boilers
Dairy utensils
Horses
Carts and wagons

KELLER, HENRY. Depreciation. (In his Farm account manual for New Jersey farmers. 1923, p. 14-5.)

McMURRY, KARL F., and McNALL, PRESTON E. Depreciation. (In their Farm accounting principles and problems. 1926, p. 59-70, 159.)


Airplanes
See Depreciation, depletion and obsolescence—Aéroplanes.

Alternators

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Alternators

Angle-benching machines


Angle-benching machines

Anvils

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Anvils


Anvils

Apartment houses


Decision of New York appellate division of the Internal revenue department. Percentage of deduction for obsolescence and depreciation on an elevator apartment building of non-fireproof type.

On the structure
On the perishable parts and equipment
Heating plant
Elevators
Telephones
Lighting fixtures
Dumbwaiters
Plumbing

Depreciation
3%
65%
10
10
65%
10
25%
10
DEPRECIATION, DEPLETION AND OBsolescence—Apartment houses—(Continued)

| Refrigerators | 10 |
| Ranges | 10 |
| Bathroom fixtures | 10 |
| Laundry dryers | 10 |


Apartment houses:
- Frame: 3% 2.5
- Brick and masonry: 10%

Ash cans

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333. Cans, ash 3 years

Ash handling

GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923, p. 16.)

Ash conveyors:
- Steam jet: 50 years

Automobile trade

ERNST AND ERNST. Depreciation. (In their Kadillac Ford dealers’ standard accounting system. p. 12.)

<table>
<thead>
<tr>
<th>Buildings</th>
<th>Original cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brick, stone or concrete</td>
<td>25%</td>
</tr>
<tr>
<td>Frame</td>
<td>5</td>
</tr>
<tr>
<td>Machinery</td>
<td>10</td>
</tr>
<tr>
<td>Furniture and fixtures</td>
<td>10</td>
</tr>
<tr>
<td>Trucks and automobiles</td>
<td>25</td>
</tr>
</tbody>
</table>

HARVARD UNIVERSITY. Graduate school of business administration. Bureau of business research. Insurance, repairs, and depreciation. (In its Operating expenses in the wholesale automotive equipment business in 1923. p. 22.)

Common figure 0.2%

Automobiles

See also Depreciation, depletion and obsolescence—Tractors.

ALEXANDER HAMILTON institute. Depreciation. (In its Retail delivery costs and methods. c1920. p. 11–2.)

Massachusetts institute of technology:
- Electric motor truck: 8 years 12½%
- Gasoline truck: 5 years 20%

AMERICAN electric railway association. Depreciation. (In its Automobile operating costs. p. 4.)

Average Cost Data per Mile for Time Cars Were in Service

<table>
<thead>
<tr>
<th>Ford Roadster</th>
<th>Ford Box</th>
<th>Franklin Touring</th>
<th>Ford Roadster</th>
<th>Mitchell Touring</th>
</tr>
</thead>
<tbody>
<tr>
<td>Months use</td>
<td>23</td>
<td>25</td>
<td>30</td>
<td>19</td>
</tr>
<tr>
<td>Miles run</td>
<td>31,552</td>
<td>25,321</td>
<td>31,919</td>
<td>18,063</td>
</tr>
<tr>
<td>Deprec. b</td>
<td>$0.012</td>
<td>$0.028</td>
<td>$0.014</td>
<td>$0.023</td>
</tr>
</tbody>
</table>

b Depreciated value divided by miles operated.

AMERICAN photo-engravers association. Depreciation. (In its Manual of the standard cost system for photo-engravers with suggestions for a uniform system of bookkeeping and a method for making the cost system part of the general bookkeeping system. c1925.)

Automobiles 4 years (48 months)

AMERICAN photo-engravers association. Rates of depreciation in use. (In its Costs and profits in photo-engraving for 1924. c1925.)

Automobiles 20–33¼%. The majority of concerns report 25%.


Trucks:
- gas electric: 20–33¼% 10
- Bell, William H., and POWELSON, JOHN A. Depreciation and depletion. (In their Auditing. 1924. p. 234.)

Automobiles 3–5 years *20% *

BELL, WILLIAM H., and POWELSON, JOHN A. Depreciation and depletion. (In their Auditing. 1924. p. 234.)

*Allowance for salvage value.


Auto trucks:
- gasoline electric: 20–35% 10–15

DEPRECIATION. (In Accountants’ handbook. 1923. p. 521.)

Quotes various authorities.

DEPRECIATION. Photo-engravers’ bulletin, July 1924, p. 55.

Motor trucks:
- light: 4 years 7–10
- DEPRECIATION of buses and trucks; age or mileage. Canadian railway and marine world, July 1927, p. 428–9.
- DOHR, J. L. Depreciation. (In his Cost accounting. 1924. p. 382.)

Automobiles 20–33¼%


Electric truck exclusive of batteries and tires 10%

Gas car 2–3 years 5 years maximum

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Automobiles 2½–4 years

Trucks 2–5
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Automobiles—(Continued)

HAYWARD, WALTER S. Cost items in truck equipment. (In his Retail handbook, 1924. p. 460, 461.)
10% annual amortization on the cost of the vehicle less the tires and batteries would be conservative.
Light gas car
3 years
33⅓%
Good quality gas truck
15
Automobiles
25%
Commercial automobiles
33⅓%
Electric truck, road
15
Gas vehicles (less tires)
20-33⅓%
Gas truck equipment
10
Electric vehicles (less tires and batteries)
7½-10


<table>
<thead>
<tr>
<th>On cost</th>
<th>On reducing balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor trucks</td>
<td>20%</td>
</tr>
</tbody>
</table>

INCOME tax notes; depreciation. Accounting, commerce and insurance, July 1925, p. 80.
KOHLER, ERIC L., and PETTENGILL, PAUL W. Depreciation, amortization and depletion reserves. (In their Principles of auditing, 1924. p. 112-4.)

Montgomery, ROBERT H. Automobiles. (In his Income tax procedure, 1926. p. 1408-9.)
NASH, MONROE. Nash’s tables for use in settling claims in connection with automobile, fire, theft, and collision losses. 1924 ed. Portsmouth, Va., Monroe Nash, c1924. 11p.

Depreciate 50% for first 12 months used.

PETTY, BEN H. Depreciation. (In his Truck operating costs. 1923. p. 8-10, 15.)
20½% of total cost.

15% on original cost
Gasoline truck:
5% garage
70 trucks
10 equipment
WHEELER, F. S. What an analysis showed regarding service costs. Ice cream trade journal, Nov. 1923, p. 70.

Auto trucks
33%
WISCONSIN. Tax commission. Depreciation. (In its Wisconsin income tax law. Ed. 5. p. 71.)
Henry B. Wisconsin income taxes. 1923. p. 49.)

Automobiles and trucks
20-25%

Awnings
NATIONAL tent and awning manufacturers' association. Depreciation. (In its Manual of instruction for the installation and operation of the national cost and accounting system. c1924. p. 70.)
10%
Furniture and fixtures
Automobiles
33⅓%

Bags
See Depreciation, depletion and obsolescence—Paper bags.

Bakeries

Bakers 6% written down value.

The rate of depreciation as allowed by the income tax bureau is as follows:

| Building | 2% |
| Bakers' machinery | 10 |
| Horses and wagons | 15 |
| Automobiles | 25 |
| G. W. Hafer, in his well-known articles on accounting, gives depreciation on transportation equipment as follows: |
| Commercial automobiles | 33⅓% |
| Horses | 10 |
| Wagons | 10 |
| Electric trucks, road | 15 |
| A wellknown expert on all forms of truck delivery gives as his figures of depreciation: |
| Stables and garages | 5% |
| Horses | 20 |
| Wagons | 10 |
| Harness | 20 |
| Horse and wagon equipment | 10 |
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Bakeries—(Continued)

Gas vehicles (less tires) 20—33 1/4
Gas truck equipment 10
Electric vehicles (less tires and batteries) 7 1/2—10
Electric equipment 5

INCOME tax; depreciation allowances. (In Accountants' diary, 1926. p. 78.) Accountant (tax supplement), Jan. 9, 1926. p. 30—2. Scottish association of master bakers, 6% plant and machinery. Additions to and replacements to be charged to capital, provided that repairs, renewals and replacements which do not destroy the identity of the machine shall be allowed as a revenue charge. No allowance for wear and tear to be made in respect of the non-metal parts of the structure of ovens, but in lieu thereof, the cost of repairs and replacements and rebuilding to be charged to revenue, but cost of new ovens and extensions, and enlargements of existing ovens, to be charged to capital.


Bakeries:
Plant and machinery excluding brick, stone or other non-metal parts of the structure of ovens, 6% written down value.

MONTGOMERY, ROBERT H. Bakeries. (In his Income tax procedure. 1924. p. 118—9.)
Machinery
Ovens and oven equipment
Other equipment
10 years
10—12

Machinery
Ovens and oven equipment
Shop equipment
10%
8
16%

Ball mills


Ball mills

Balls parks


Banks

DEPRECIATION. (In Accountants' handbook. 1923. p. 521—2.)
Quotes various authorities.

Barrels

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
Barrels, steel, oil
7 years

Batteries

Battery
$200 per year

GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)
Storage batteries
4 years

Belt cutters

Belt cutters
5—7%

Belt lacing machines

Belt lacers
5—7%

Beltling

GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)
Belts, leather
8 years
HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
Beltling
8—20 years
ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation; comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 24.)

Beltling

Low
Average
High
7.5% 11.75% 20%


On cost
50%

Benches

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation; comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 24.)

Low
Average
High
9% 11.80% 15%

Bending machines


On cost
10%
DEPRECIATION, DEPLETION AND OBsolescence—Bending Machines—(Continued)

Bending blocks
Bending rolls
10%
S-7

Beveling machines
Beveling machines
5.7%

Bins
GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)
Bins:
steel
wood
25 years
10

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciations. (In its Depreciation; comments on its computation and treatment in ordinary manufacturing operations. 1925. p. 24.)
Coal vaults or bins
Low
Average
High
3%
7.66%
15%

Biscuits and crackers
MONTGOMERY, ROBERT H. Biscuit and cracker industry. (In his Income tax procedure, 1924. p. 1119.)
Shipping trunks and crates
3 years

Blowers
15%

Boats
See Depreciation, depletion and obsolescence—Ships and shipping.

B不会再
DEPRECIATION. (In Accountants' handbook. 1923. p. 522.)
Quotes various authorities.

DOHR, J. L. Depreciation. (In his Cost accounting. 1924. p. 382.)
Boilers
4-6%

GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)
Boilers:
fire-tube
water-tube
15 years
40

Industry
Steam boilers and engines
Portable steam engines, threshing machines and fixed plant
Type of plant and machinery
Rate allowed
Written down value
5%

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
Blowers
15-20 years

On cost
On reducing balance
Boilers
6%
15%

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation; comments on its computation and treatment in ordinary manufacturing operations. 1925. p. 24.)
Low
Average
High
3.75%
7.36%
15%

Boilers
5-714%

Bois d'Arc
DEPRECIATION. (In Accountants' handbook. 1923. p. 522.)
Quotes various authorities.

Book plates
See Depreciation, depletion and obsolescence—Electrotype, woodcuts, etc.

Book trade
CROWELL, CEDRIC R. Equipment. (In his Book shop accounts and records. 1926. p. 18.)

Boring machines
Boring bars, driver keys (all renewals to repair)
Boring machines
Wood boring machines
5-7
DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

Bottles
See also Depreciation, depletion and obsolescence—Containers.
DEPRECIATION. (In Accountants' handbook. 1922. p. 522-3.)
Quotes various authorities.

Bottling

Breweries and distilleries
<table>
<thead>
<tr>
<th>Industry</th>
<th>Type of plant and machinery</th>
<th>Rate allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brewers</td>
<td>General plant and machinery</td>
<td>6½%</td>
</tr>
<tr>
<td></td>
<td>Electric dynamos and motors and other electrical machinery</td>
<td>7½%</td>
</tr>
<tr>
<td></td>
<td>Bottling and washing machines</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>Motor lorries and vans driven by steam power</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>Motor lorries driven by internal combustion engines</td>
<td>20</td>
</tr>
</tbody>
</table>
MONTGOMERY, ROBERT H. Distilleries. (In his Income tax procedure, 1926. p. 1422.)
MONTGOMERY, ROBERT H. Extraordinary obsolescence due to prohibition. (In his Income tax procedure, 1926. p. 1490-3.)

Brickmaking

Brickmaking—No depreciation is allowed on kilns, but an allowance is made in respect of the cost of repairs, renewals and re-building; the cost of new kilns and of extensions to existing kilns is treated as capital in the ordinary course.

See also Accountants' Index 1920 and the Accountants' Index Supplement, 1921-23.


Buildings:
- brick: 2%
- wood: 3-5
- Kilns: 10
- Machinery: 10-15

Bridges
DEPRECIATION. (In Accountants' handbook. 1923. p. 522.)
Quotes various authorities.

GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)

Bridges:
- concrete: Permanent
- steel: 40 years
- wood: 15


Broaches

Seating broaches

On cost 50%

Buffing machines
Buffing machines 5-7%

Buildings
See also Depreciation, depletion and obsolescence—Dwellings; office buildings; also name of industry, business or trade under Depreciation, depletion and obsolescence.

BABCOCK, FREDERICK MORRISON. Depreciation and obsolescence. (In his Appraisal of real estate. 1924, p. 228-41.)


BELL, WILLIAM H. and POWELSON, JOHN A. Depreciation and depletion. (In their Auditing. 1924, p. 234.)

<table>
<thead>
<tr>
<th>Buildings:</th>
<th>Years</th>
<th>*Per cent.</th>
</tr>
</thead>
<tbody>
<tr>
<td>concrete</td>
<td>50-60</td>
<td>2</td>
</tr>
<tr>
<td>brick</td>
<td>40-50</td>
<td>2½</td>
</tr>
<tr>
<td>frame</td>
<td>25-30</td>
<td>3½</td>
</tr>
<tr>
<td>building equipment, elevators, etc.</td>
<td>15-20</td>
<td>5</td>
</tr>
</tbody>
</table>

*Allowance for salvage value.

DEPRECIATION. (In Accountants' handbook. 1922, p. 523-6.)
Quotes various authorities.

DOHR, J. L. Depreciation. (In his Cost accounting. 1924, p. 382.)

<table>
<thead>
<tr>
<th>Buildings:</th>
<th>Years</th>
<th>*Per cent.</th>
</tr>
</thead>
<tbody>
<tr>
<td>concrete and steel</td>
<td>2-3%</td>
<td></td>
</tr>
<tr>
<td>mill construction</td>
<td>3-4</td>
<td></td>
</tr>
<tr>
<td>brick and wood</td>
<td>3-4</td>
<td></td>
</tr>
<tr>
<td>wood (substantial)</td>
<td>4-5</td>
<td></td>
</tr>
<tr>
<td>wood (cheap)</td>
<td>5-7</td>
<td></td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Buildings—(Continued)
GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)

Building: 
- concrete 
- brick 
- wood or sheet iron
HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
Buildings: 
- modern reinforced concrete 
- early concrete construction 
- brick 
- brick veneer 
- mill constructed loft buildings 
- temporary outside structures 
- frame
HOW depreciation affects taxation. New York evening post, March 14, 1925.
HURD, RICHARD M. Depreciation. (In his Principles of city land values. 1924. p. 108.)
Class of buildings: 
- Life in years 
- Annual depreciation
cheap frame tenements 10-15 5-10%
ordinary frame residences 25-30 2-3
cheap brick tenements and office buildings 25-30 2-3
cheap brick or stone residences 35-50 1-2
better class frame residences 35-50 1-2
better class brick and stone residences 50-75 1-1½
good brick and stone office buildings 75-100 1
steel skeleton buildings Unknown

Buildings and accessories: 
- On cost 
- On reducing balance
Reinforced concrete or steel and tile 1¼% 6% 8%
Brick and steel with non-combustible roof and concrete floors 2.5 4
Brick, steel and wood 3
Steel frame wooden roof and corrugated iron walls 3.5 7
Brick and wood 3
Steel frame non-combustible roof and corrugated iron walls 3 6
Concrete blocks with wooden roofs and floors 3.5 8
All wood structures, well built (20 years) 4.5 10
All wood structures, cheap (20 years) 5 12

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation; comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 24.)
Buildings: 
- Low 
- Average 
- High
brick 2% 2.85% 5
brick and steel 1.5 2.26 4
concrete 3 5.30 10
frame 10

KENDALL, JAMES P. Buildings. (In his Expense of power and building service. p. 6.)
KESTER, ROY B. Buildings—application of depreciation. (In his Accounting, theory and practice. c1925. p. 327.)
1-5% constitute a fair average.
KOHLER, ERIC L., and PETTENGILL, PAUL W. Depreciation, amortization and depletion reserves. (In their Principles of auditing. 1924. p. 112-4.)

WEBB, JAMES A. Appraisal of city property. (In Real estate handbook. 1925. p. 33-61.)
Quotes various authorities.

Cables
Cables

Calculating Machines
HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
Adding machines

Canning and preserving
Canning machinery 10%

Cans
See Depreciation, depletion and obsolescence—Containers.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Carts
See Depreciation, depletion and obsolescence—Rolling stock.

Carts
See Depreciation, depletion and obsolescence—Hand trucks; Vehicles.

Casks
See Depreciation, depletion and obsolescence—Containers.

Cattle
See Depreciation, depletion and obsolescence—Livestock.

Cement
DEPRECIATION. (In Accountants' handbook. 1923. p. 526-7.)
Quotes various authorities.
ILLINOIS committee on material cost investigation and exhibits. Cement. (In its Corrected report. 1919. p. 8-12.)

Centering machines
Centering machines
Charging equipment
Charging equipment, $15 per year.

Chases
See Depreciation, depletion and obsolescence—Printing.

Cheese
DAHLBERG, ARNOLD O, and MATHESON, K. J. Depreciation. (In their Manufacture of cottage cheese in creameries and milk plants. 1925. p. 10.)
Pasteurizing vat
Making vat
Chills, net addition

Chemical industry
See also Depreciation, depletion and obsolescence—Dyes.
MONTGOMERY, ROBERT H. Chemical industry. (In his Income tax procedure. 1926. p. 1417-6.)

Chills
Chills, net addition
On cost
50%

Chimneys
See Depreciation, depletion and obsolescence—Stacks.

Chutes
HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
Chutes
4-10 years

Circuits
ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation; comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 25.)
Power circuits
Low Average High
5% 7.50% 10%

Clay Industries
CHINA clay lands. 1 typewritten page.

Clothing
See also Depreciation, depletion and obsolescence—Shoes; Uniforms.

Clothing jobbers
SCHNEIDER, THEODORE I. Depreciation. (In his Budgetary control for the cloak and suit industry. 1924. p. 76-7, 79-81.)

Coal
See Depreciation, depletion and obsolescence—Mining and metallurgy, Coal.

Coal trade
HEIDELBAUGH, W. W. How wide is your gross margin? Retail cornman, June 1926, p. 34c-34g.

Brick buildings
Frame buildings
Land
Value of coal conveyors
Wagon loaders, tools
Coal bins (wood)
Railroad siding
Auto trucks
Wagons
Harness
Horses
Office (equipment furniture)

NEBRASKA university. College of business administration. Committee on business research. Trade practices and costs of the retail coal business in Lincoln, Nebr., in 1922. Lincoln, University of Nebraska, 1923. 34p. (Nebraska studies in business, bulletin no. 7.)
DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

Cold storage

GREAT BRITAIN. Board of inland revenue. Depreciation rates. (In Accountants' diary, 1924, 1925. p. 70, 71.) Accountants, Nov. 1, 1924, p. 650. Accountants' journal, Feb. 1924, p. 610. Written down value Cold stores and ice manufacture:

- Steam and gas engines, boilers and shifting 5%
- Electric plant and insulation (lagging, belting, loose plant, utensils, etc., to be dealt with 7½
- Refrigerating machinery; i.e. compressors, ice tanks, coolers, conduits, moulds, coils, travelers, etc. 10

Compressors

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333. Compressors, air


- Air compressors 6% 15%
- WISCONSIN. Tax commission. Depreciation. (In its Wisconsin income tax law. Ed. 5. p. 70. Nelson, Henry B. Wisconsin income tax. 1923. p. 48.) Concrete mixers 5-7%

Concrete mixers

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333. Concrete mixers, 5-7 years


Concrete products

RATHKE, WILLIAM. Cost keeping for concrete products plants; abstract. Engineering and contracting, June 25, 1924, p. 1413-5. Machinery 5 years 20%

Motor trucks 33⅓

Condensers

GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.) Condensers: jet surface 20 years

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333. Condensers 10-33 years

Conduits


- General conduits 4.5% 10%
- Main wiring and conduits 6 15

Confectioners

MONTGOMERY, ROBERT H. Confectionery trade. (In his Income tax procedure. 1925. p. 1120.) Machinery and equipment


Containers

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333. Containers:

- Barrels, steel, oil 7 years
- Cans, ash 3
- Casks 10

MONTGOMERY, ROBERT H. Containers. (In his Income tax procedure. 1926. p. 1416-7.)

Contractors

See also Depreciation, depletion and obsolescence—Concrete construction.


- Economical life; years
- Auto-crane, gas 5
- Auto-crane, steam 6
- Auto-truck 3
- Auto-trailer 5
- Backfiller, power 4
- Ballast spreader 8
- Boiler, upright 8
- Boiler, locomotive 8
- Bucket, clamshell 4
- Bucket, orange-peel 4
- Bucket, drag line 4
- Cars, steel, dump 6
- Cars, wood, dump 5
- Cars, flat 8
- Cars, hopper 5
- Compressor, steam 7
- Compressor, gasoline 6
- Compressor, electric 7
- Concrete chutes 2
### DEPRECIATION, DEPLETION AND OBSOLESCENCE—Contractors—(Continued)

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Economical life; years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conveyor, belt</td>
<td>2</td>
</tr>
<tr>
<td>Conveyor bucket, portable</td>
<td>3</td>
</tr>
<tr>
<td>Crusher, rock, portable</td>
<td>5</td>
</tr>
<tr>
<td>Derrick, wood</td>
<td>5</td>
</tr>
<tr>
<td>Derrick, steel</td>
<td>8</td>
</tr>
<tr>
<td>Drag line, steam</td>
<td>6</td>
</tr>
<tr>
<td>Drag line, gasoline</td>
<td>5</td>
</tr>
<tr>
<td>Drag line, electric</td>
<td>6</td>
</tr>
<tr>
<td>Drill, tunnel carriage</td>
<td>5</td>
</tr>
<tr>
<td>Drill, traction well</td>
<td>6</td>
</tr>
<tr>
<td>Drill, tripod</td>
<td>4</td>
</tr>
<tr>
<td>Drill, jackhammer</td>
<td>2</td>
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<tr>
<td>Engine, gas</td>
<td>5</td>
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<tr>
<td>Engine, steam without boiler</td>
<td>10</td>
</tr>
<tr>
<td>Excavator, cableway complete</td>
<td>5</td>
</tr>
<tr>
<td>Excavator, trench, steam</td>
<td>6</td>
</tr>
<tr>
<td>Excavator, trench, gas</td>
<td>5</td>
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<tr>
<td>Forms, steel concrete</td>
<td>2</td>
</tr>
<tr>
<td>Graders, common road</td>
<td>4</td>
</tr>
<tr>
<td>Graders, elevating</td>
<td>4</td>
</tr>
<tr>
<td>Hoist, steam</td>
<td>8</td>
</tr>
<tr>
<td>Hoist, gasoline</td>
<td>6</td>
</tr>
<tr>
<td>Hoist, electric</td>
<td>8</td>
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<tr>
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<tr>
<td>Locomotive, industrial, gas</td>
<td>8</td>
</tr>
<tr>
<td>Locomotive, industrial, battery</td>
<td>4</td>
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<tr>
<td>Locomotive, standard gauge</td>
<td>10</td>
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<tr>
<td>Locomotive crane, steam</td>
<td>8</td>
</tr>
<tr>
<td>Locomotive crane, gas</td>
<td>7</td>
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<tr>
<td>Mixer, steam</td>
<td>5</td>
</tr>
<tr>
<td>Mixer, gasoline</td>
<td>4</td>
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<tr>
<td>Mixer, electric</td>
<td>5</td>
</tr>
<tr>
<td>Mixer, paving, steam</td>
<td>5</td>
</tr>
<tr>
<td>Mixer, paving, gas</td>
<td>4</td>
</tr>
<tr>
<td>Motors</td>
<td>6</td>
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<tr>
<td>Pile driver, steam</td>
<td>8</td>
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<tr>
<td>Pile driver, track</td>
<td>10</td>
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<tr>
<td>Pipe hammer, steam</td>
<td>6</td>
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<td>Pipe, galvanized</td>
<td>3</td>
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<tr>
<td>Plows</td>
<td>3</td>
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<tr>
<td>Pneumatic concrete machine</td>
<td>4</td>
</tr>
<tr>
<td>Pump, centrifugal</td>
<td>5</td>
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<tr>
<td>Pump, piston</td>
<td>5</td>
</tr>
<tr>
<td>Pump, impulse</td>
<td>8</td>
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<tr>
<td>Rails</td>
<td>5</td>
</tr>
<tr>
<td>Riveter, air</td>
<td>2</td>
</tr>
<tr>
<td>Rock channeler</td>
<td>6</td>
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<tr>
<td>Roller, steam, road</td>
<td>8</td>
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<tr>
<td>Roller, gas, road</td>
<td>7</td>
</tr>
<tr>
<td>Saw rigs</td>
<td>4</td>
</tr>
<tr>
<td>Scraper, wheel</td>
<td>3</td>
</tr>
<tr>
<td>Scraper, slip</td>
<td>2</td>
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<tr>
<td>Scraper, fresno</td>
<td>3</td>
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<tr>
<td>Shovel, steam</td>
<td>6</td>
</tr>
<tr>
<td>Shovel, gasoline</td>
<td>5</td>
</tr>
<tr>
<td>Shovel, electric</td>
<td>5</td>
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<tr>
<td>Switches, fabricated</td>
<td>3</td>
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<tr>
<td>Tower, steel hoist</td>
<td>7</td>
</tr>
<tr>
<td>Tractor, steam</td>
<td>6</td>
</tr>
<tr>
<td>Tractor, gas</td>
<td>5</td>
</tr>
<tr>
<td>Wagons, dump</td>
<td>4</td>
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<tr>
<td>Wagons, hauling</td>
<td>4</td>
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<tr>
<td>Wagon loaders, power, bucket or belt</td>
<td>5</td>
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</table>

**Coastwise craft:**

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Economical life; years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Derrick boats</td>
<td>10</td>
</tr>
<tr>
<td>Dredge, clamshell</td>
<td>12</td>
</tr>
<tr>
<td>Dredge, dipper</td>
<td>8</td>
</tr>
<tr>
<td>Dredge, hydraulic</td>
<td>10</td>
</tr>
<tr>
<td>Drill boats</td>
<td>12</td>
</tr>
<tr>
<td>Lighters</td>
<td>10</td>
</tr>
<tr>
<td>Pile drivers</td>
<td>8</td>
</tr>
<tr>
<td>Scows</td>
<td>12</td>
</tr>
<tr>
<td>Scows, dump</td>
<td>8</td>
</tr>
<tr>
<td>Tugs</td>
<td>10</td>
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</tbody>
</table>

**Inland craft:**

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Economical life; years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barges, wooden</td>
<td>8</td>
</tr>
<tr>
<td>Barges, steel</td>
<td>12</td>
</tr>
<tr>
<td>Derrick boats</td>
<td>7</td>
</tr>
<tr>
<td>Dredges, clamshell</td>
<td>7</td>
</tr>
<tr>
<td>Dredges, dipper</td>
<td>6</td>
</tr>
<tr>
<td>Dredges, hydraulic</td>
<td>10</td>
</tr>
<tr>
<td>Grader, hydraulic</td>
<td>7</td>
</tr>
<tr>
<td>Launches, gasoline</td>
<td>6</td>
</tr>
<tr>
<td>Pile drivers</td>
<td>7</td>
</tr>
<tr>
<td>Quarter boats</td>
<td>10</td>
</tr>
<tr>
<td>Rowboats</td>
<td>5</td>
</tr>
<tr>
<td>Steamers, paddle wheel</td>
<td>10</td>
</tr>
<tr>
<td>Tugs, screw propelled</td>
<td>16</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBsolescENCE—Contracts—(Continued)
METHODS tentatively suggested by Associated general contractors of America. Roads and streets, Nov. 1927, p. 493.

Contracts
MONTGOMERY, ROBERT H. Contracts. (In his Income tax procedure. 1926. p. 1417-21.)

Converters
GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)
Rotary converters
30 years
On cost On reducing balance
Converting
5% 10%

Conveying and hoisting
See also Depreciation, depletion and obsolescence—Elevators.
DAY, LEONARD A. Life of a belt conveyor and cost per ton of coal handled, St. Louis water department. Journal of the American water works association, Sept. 1923, p. 883.
GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)
Conveyors:
20 years
bucket belt
7
Traveling cranes
50
Hoisting machinery
20
Elevators, bucket
10
HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
Conveyors, general
5-10 years
Derricks:
13
steel
7
wooden
Hoists
8-13
5-10 years
On cost On reducing balance
Traveling cranes
4.5% 10%
III NOIS manufacturers' cost association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 24.)
Cranes, trolleys, hoists
Low 8% Average 8.66% High 10%
Locomotive cranes, steam and electric
10%

Crackers
See Depreciation, depletion and obsolescence—Biscuits and crackers.

Crane
See Depreciation, depletion and obsolescence—Conveying and hoisting.

Crates
See Depreciation, depletion and obsolescence—Containers.

Crimping machines
Crimping machines
10%

Crushers
Crushers
10%

Cupolas
On cost On reducing balance
Cupolas
5% 10%

Cutting machines
Key-way cutters
5-7%

Dairying
See also Depreciation, depletion and obsolescence—Creameries; Livestock.
Dairymen's Estimates of Depreciation of Selected Items of Dairy Equipment—Average for All Districts Studied

<table>
<thead>
<tr>
<th>Item</th>
<th>Years estimated life (Range in years reported)</th>
<th>Years estimated life (Average of opinion)</th>
<th>Percentage rate of depreciation based on average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Can racks</td>
<td>2-16</td>
<td>8.7</td>
<td>12</td>
</tr>
<tr>
<td>Coolers</td>
<td>1-30</td>
<td>7.9</td>
<td>13</td>
</tr>
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</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Dairying—(Continued)

<table>
<thead>
<tr>
<th>Item</th>
<th>3-20</th>
<th>5-20</th>
<th>7-20</th>
<th>10-25</th>
<th>3-30</th>
<th>5-30</th>
<th>7-30</th>
<th>10-30</th>
<th>5-40</th>
<th>7-40</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lanterns</td>
<td></td>
<td>3.2</td>
<td></td>
<td></td>
<td></td>
<td>5.0</td>
<td></td>
<td>8.1</td>
<td></td>
<td>5.0</td>
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<tr>
<td>Milk cans</td>
<td>1-15</td>
<td>5.0</td>
<td>20</td>
<td></td>
<td>5.0</td>
<td>20</td>
<td></td>
<td>12</td>
<td>20</td>
<td>12</td>
</tr>
<tr>
<td>Milk buckets</td>
<td>3-8</td>
<td>3.0</td>
<td></td>
<td></td>
<td>3.0</td>
<td></td>
<td>3.0</td>
<td></td>
<td>3.0</td>
<td></td>
</tr>
<tr>
<td>Milking machines</td>
<td>4-20</td>
<td>8.7</td>
<td>29</td>
<td></td>
<td>3.4</td>
<td>23</td>
<td>12</td>
<td></td>
<td>23</td>
<td>12</td>
</tr>
<tr>
<td>Milk pails</td>
<td></td>
<td>5.0</td>
<td></td>
<td></td>
<td>5.0</td>
<td></td>
<td>5.0</td>
<td></td>
<td>5.0</td>
<td></td>
</tr>
<tr>
<td>Milk testers</td>
<td>1-40</td>
<td>5.0</td>
<td></td>
<td></td>
<td>5.0</td>
<td></td>
<td>5.0</td>
<td></td>
<td>5.0</td>
<td></td>
</tr>
<tr>
<td>Milk vats</td>
<td>2-40</td>
<td>8.1</td>
<td></td>
<td></td>
<td>8.1</td>
<td></td>
<td>8.1</td>
<td></td>
<td>8.1</td>
<td></td>
</tr>
<tr>
<td>Pitchforks</td>
<td>1-15</td>
<td>2.8</td>
<td>36</td>
<td></td>
<td>2.8</td>
<td>36</td>
<td>2.8</td>
<td></td>
<td>2.8</td>
<td>36</td>
</tr>
<tr>
<td>Separators</td>
<td>3-30</td>
<td>9.8</td>
<td>10</td>
<td></td>
<td>9.8</td>
<td>10</td>
<td>9.8</td>
<td></td>
<td>9.8</td>
<td>10</td>
</tr>
<tr>
<td>Shovels</td>
<td>3-25</td>
<td>3.2</td>
<td>31</td>
<td></td>
<td>3.2</td>
<td>31</td>
<td>3.2</td>
<td></td>
<td>3.2</td>
<td>31</td>
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<tr>
<td>Sterilizers</td>
<td>2-20</td>
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<td>22</td>
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<td>4.5</td>
<td>22</td>
<td>4.5</td>
<td></td>
<td>4.5</td>
<td>22</td>
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<tr>
<td>Veterinary outfits</td>
<td>5-20</td>
<td>7.5</td>
<td>13</td>
<td></td>
<td>7.5</td>
<td>13</td>
<td>7.5</td>
<td></td>
<td>7.5</td>
<td>13</td>
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<tr>
<td>Wagons and carts</td>
<td>2-25</td>
<td>8.3</td>
<td>12</td>
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<td>8.3</td>
<td>12</td>
<td>8.3</td>
<td></td>
<td>8.3</td>
<td>12</td>
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<td>Wash tube</td>
<td>1-20</td>
<td>5.7</td>
<td>18</td>
<td></td>
<td>5.7</td>
<td>18</td>
<td>5.7</td>
<td></td>
<td>5.7</td>
<td>18</td>
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<tr>
<td>Wheelbarrows</td>
<td>2-20</td>
<td>5.5</td>
<td>18</td>
<td></td>
<td>5.5</td>
<td>18</td>
<td>5.5</td>
<td></td>
<td>5.5</td>
<td>18</td>
</tr>
</tbody>
</table>

MONTGOMERY, ROBERT H. Dairy industry. (In his Income tax procedure, 1924. p. 1126.)

Equipment: Herds

3⅓-7 years

AT what rate do dams and reservoirs depreciate? Engineering and contracting (water works), May 1927, p. 167.

Delivery equipment

See also Depreciation, depletion and obsolescence—Automobiles; Horses; Vehicles.


Horse:

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stable</td>
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<tr>
<td>Harness</td>
<td>5%</td>
</tr>
<tr>
<td>Wagon</td>
<td>10%</td>
</tr>
<tr>
<td>Equipment</td>
<td>10%</td>
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</table>

Gasoline truck:

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Garage</td>
<td>5%</td>
</tr>
<tr>
<td>Trucks</td>
<td>10%</td>
</tr>
<tr>
<td>Equipment</td>
<td>10%</td>
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</tbody>
</table>

Electric truck:

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Garage</td>
<td>5%</td>
</tr>
<tr>
<td>Trucks</td>
<td>10%</td>
</tr>
<tr>
<td>Equipment</td>
<td>10%</td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stable</td>
<td>5%</td>
</tr>
<tr>
<td>Horses</td>
<td>20%</td>
</tr>
<tr>
<td>Wagons</td>
<td>10%</td>
</tr>
<tr>
<td>Harness</td>
<td>20%</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>10%</td>
</tr>
</tbody>
</table>
| Gas truck | 20–33⅓–50–75%
| Garage | 5%   |
| Miscellaneous | 10% |
| Electrics | 7⅓–10%

Department stores

See also Depreciation, depletion and obsolescence—Retail trade.


Derricks

See Depreciation, depletion and obsolescence—Conveying and hoisting.

Die sinking machines


Die sinking machines 5–7% 25–30%

Dies

HARRIS, H. ARCHIBALD. Is depreciation the bugabo of your income tax? System, March 1924, p. 333.

Dies 2–4 years 5–20%


Dies (standard) net additions On cost 50%

DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 24.)

<table>
<thead>
<tr>
<th>Item</th>
<th>Low</th>
<th>Average</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dies, jigs, etc.</td>
<td>10%</td>
<td>22.77%</td>
<td>50%</td>
</tr>
</tbody>
</table>


Dies 15–20%

Disc grinders


Disc grinders 5–7%
DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

Distilleries
See Depréciation, depletion and obsolescence—Breweries and distilleries.

Doctors
See Depréciation, depletion and obsolescence—Physicians.

Dovetailing
Dovetailing machines

Drains
Yard drainage
Drains
ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation.
Drainage
Drains

Dry Goods
Affelder, William M. Contractors accounting practice. 1924. p. 373–4.)
Drainage

Dyeing
Dyeing

Dust Extracting
HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
Dust collecting system

Drug Trade
Drugs

Dwellings
See also Depréciation, depletion and obsolescence—Buildings.

Dying
Dyeing and finishing. 15% plant and machinery, generally written down value.

1. No allowance to be made in respect of:
   (a) Nitric acid plant, or plant consisting of glass, silica, earthenware, or other similar material as distinct from metal;
   (b) Pipes and electric cables;
   (c) Railway sidings, except the rails; but in lieu thereof, the cost of repairs and reinstatement to be allowed as a charge against revenue as and when incurred.

2. Allowances for wear and tear to be made at the following rates upon:
   (a) Locomotives
   (b) Railway wagons (ordinary)
   (c) Boilers, steam engines and shafting, coal handling plant and feed pumps
   (d) Rails of railway sidings

ACCOUNTANTS' INDEX
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Dyeing—(Continued)

(e) Electric motors, dynamos, ice making plant (excluding any steam power plant) and open
railway wagons used exclusively for the conveyance of specially deleterious substances 7½%
(f) All other plants and machinery
All on written down value.

3. All additions to and replacements of plant in respect of which an allowance for wear and tear is made to be
charged to capital, provided that all repairs and renewals and replacements of parts which do not destroy
the identity of the particular machine, are to be allowed as a revenue charge.

Provided that for the purposes of this clause each of the constituent parts (e.g., vats, autoclaves, etc.) of a
"battery" constituting a single unit, and each rail of the railway sidings, shall be taken to be a separate
machine.

Dynamos

GREAT BRITAIN. Board of inland revenue. Depreciation rates. (In Accountants' diary, 1924, 7. 72.)
---1925. p. 73.

Electric dynamos.

Management through accounts. 1924. p. 312.)

Dynamos

On cost On reducing balance
5% 10%

Economizers

GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)
Economizers

15 years

Educator

Life
6 years or 1300 working days

Electric and street railways

DEPRECIATION. (In Accountants' handbook. 1923, p. 521-2.)
Quotes various authorities.


DETOIT. Board of arbitration. Depreciation. (In Detroit. Board of arbitration. Report and findings in the
matter of the city of Detroit-Detroit united railway arbitration proceedings to determine the compensation for inter-
urban or suburban facilities of the department of street railways, city of Detroit. 1926. 1. 67-70.)


Tramways—Permanent way
An allowance per mile of track based upon the estimated life of the permanent way.

354-6, 399-402, 542-4.


<table>
<thead>
<tr>
<th>Estimated life</th>
<th>Straight line rate</th>
<th>3% sinking fund rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>20 years</td>
<td>5.000%</td>
<td>5.685%</td>
</tr>
<tr>
<td>30</td>
<td>3.333%</td>
<td>3.333%</td>
</tr>
<tr>
<td>50</td>
<td>3.000%</td>
<td>2.079%</td>
</tr>
<tr>
<td>70</td>
<td>2.000%</td>
<td>1.423%</td>
</tr>
<tr>
<td>80</td>
<td>5.555%</td>
<td>4.230%</td>
</tr>
<tr>
<td>12.500</td>
<td>11.153%</td>
<td></td>
</tr>
</tbody>
</table>

L. C. C. Description

<table>
<thead>
<tr>
<th>Acct. no.</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>507</td>
<td>Rail, rail fastenings and joints</td>
</tr>
<tr>
<td>508</td>
<td>Special work</td>
</tr>
<tr>
<td>511</td>
<td>Paving</td>
</tr>
<tr>
<td>512</td>
<td>Roadway machinery and tools</td>
</tr>
<tr>
<td>515</td>
<td>Bridges, trestles and culverts (mostly concrete)</td>
</tr>
<tr>
<td>516</td>
<td>Crossings, fences and signs</td>
</tr>
<tr>
<td>517</td>
<td>Signal and interlocking apparatus</td>
</tr>
<tr>
<td>518</td>
<td>Telephone and telegraph lines</td>
</tr>
<tr>
<td>519</td>
<td>Poles and fixtures</td>
</tr>
<tr>
<td>521</td>
<td>Distribution system</td>
</tr>
<tr>
<td>523</td>
<td>Shops and car houses</td>
</tr>
<tr>
<td>524</td>
<td>Stations, miscellaneous buildings and structures (mostly brick)</td>
</tr>
<tr>
<td>530</td>
<td>Passenger and combination cars</td>
</tr>
<tr>
<td>531</td>
<td>Freight, express and mail cars</td>
</tr>
<tr>
<td>532</td>
<td>Service equipment</td>
</tr>
<tr>
<td>533</td>
<td>Electric equipment of cars</td>
</tr>
<tr>
<td>536</td>
<td>Shop equipment</td>
</tr>
<tr>
<td>537</td>
<td>Furniture</td>
</tr>
<tr>
<td>540</td>
<td>Substation buildings (stone and brick)</td>
</tr>
<tr>
<td>543</td>
<td>Substation equipment</td>
</tr>
</tbody>
</table>

System of accounting for depreciation; Interstate commerce commission announces hearing to be held on plan
to be prescribed for electric railways submitted for its consideration. Electric railway journal, Feb. 5, 1927,
p. 264-5.

Electric furnaces

See Depreciation, depletion and obsolescence—Stoves, furnaces, etc.

Electric industries

See also Depreciation, depletion and obsolescence—Machinery and equipment, Electrical.

DEPRECIATION. (In Accountants' handbook. 1923. p. 527-9.)
Quotes various authorities.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Electric light and power companies

DEPRECIATION. (In Accountants' handbook. 1923, p. 529–31.)
Quotes various authorities.


DOHR, J. L. Depreciation. (In his Cost accounting. 1924, p. 382.)

Electric plants

ELECTRICAL undertakings. Accounting, commerce and insurance, March 1926, p. 329.
The rates of depreciation provided by the Auckland electrical power board as disclosed in its last balance sheet were as follows:

- Buildings (evidently of brick or concrete) 1½%
- Machinery: Transformers and accumulators 5
- New mains and services 3½
- Meters 5
- Loose tools, instruments 7½
- Furniture 5
- Motor cars, trucks, etc. 20
- Public lighting 5

In "Electricity Supply Accounts" by George Johnson, the percentages on cost as general rates for depreciation in Great Britain are somewhat higher:

- Buildings 2½%
- Meters 7½
- Instruments 7½
- Accumulators 10
- Engines and boilers 7½–10
- Mains and cables 5
- Dynamos 7½
- Turbines 7½
- Transformers 7½–10
- Tools 10
- Motors 7½


Electric signs

See Depreciation, depletion and obsolescence—Signs.

Electric trucks


Electric trucks

$300 per year

Electrotypes, woodcuts, etc.

DEPRECIATION. (In Accountants' handbook. 1923, p. 533.)
Quotes various authorities.

Elevators

See also Depreciation, depletion and obsolescence—Conveying and hoisting.

DOHR, J. L. Depreciation. (In his Cost accounting. 1924, p. 382.)

Elevators

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation.
(In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. 1925, p. 24.)

Elevators, freight


Frame 2.5%
Brick and masonry 2%

Embroidery


Embroidery manufacturing:
- Written down value.

Emery wheels


Emery wheels

5–7%

Engineering

DEPRECIATION. (In Accountants' handbook. 1923, p. 533.)
Quotes various authorities.

Engines

DEPRECIATION. (In Accountants' handbook. 1923, p. 533.)
Quotes various authorities.

GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923, p. 16.)

Engines:
- Written down value
- Diesel 15 years
- Gas 25

GREAT BRITAIN. Board of inland revenue. Depreciation rates. (In Accountants' diary, 1924 and 1925. p. 72–3.)

Engines:
- Written down value
- Diesel 10%
- Gas 5
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Engines—(Continued)

Engines:
- gas
- steam
  10-20 years
  10-25

- 5% on cost
- 10% on reducing balance

Steam engines
- 5%

Envelopes

DEPRECIATION. (In *Accountants' handbook*. 1923. p. 533-4.)
Quotes various authorities.

Fans

- Fans, centrifugal
  25 years
- Fans, ventilating
  13 years

- Fans, ventilating

- Fans
  10%

Farm

See Depreciation, depletion and obsolescence—Agriculture.

Fences

DOHR, J. L. Depreciation. (In his *Cost accounting*. 1924. p. 382.)
- Fences
  10%

- On cost
  4.5%
- On reducing balance
  10%

Ferries

- City ferries
  30-year life
- Railroad
  25-year life

Fertilizers

MONTGOMERY, ROBERT H. Fertilizer plants. (In his *Income tax procedure*, 1924. p. 1126.)
- Buildings
  5 years
- Machinery
  10 years
- Commercial fertilizer plant or a sulphuric acid plant
  7-8 years

Fire Apparatus

- Hose, fire
  5 years
- Fire extinguishers
  10 years

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation.
(‘In its *Depreciation, comments on its computation and treatment in ordinary manufacturing operations*. c1925. p. 25.)
- Low
  5% on cost
- Average
  10% on reducing balance
- High
  10%

Fishing tackle industry

- Fishing tackle:
  - engines, boilers and shafting
  - fishing hook and rod making machinery
  - electric motors
  5%
  6
  7 1/2

Written down value.

Fixtures

See Depreciation, depletion and obsolescence—Furniture and fixtures.

Flanging machines

- Flanging machines
  5-7%

Flasks

- On cost
  50%

Flood control

CONSTRUCTION equipment accounting; how the Miami conservation district kept records of the plant used on its flood control project. *Engineering and contracting*, Aug. 19, 1925, p. 408-10.
- Equipment:
  - Monthly charge—2% of original cost, including freight or of the latest appraised value.
  - PAUL, CHARLES H. Depreciation. (In his *Construction plant, methods and costs*. 1925. p. 20, 22.)
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Flour mills


UNITED STATES. Federal trade commission. Depreciation. (In its Wheat flour milling industry. 1924. p. 69.)

Average for 28 companies for 10-year period, $9.02 per barrel.

During first 5 years the average for all companies was only 1 cent per barrel.

Forging

AMERICAN drop forging institute. Depreciation. (In its Essentials of drop forging accounting. 1924. p. 36-9.)

Class of fixed assets:

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>land</td>
<td>0%</td>
</tr>
<tr>
<td>yard equipment and improvements</td>
<td>5-10</td>
</tr>
</tbody>
</table>

Buildings:

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>wooden</td>
<td>5-10</td>
</tr>
<tr>
<td>sheet or corrugated iron</td>
<td>5-10</td>
</tr>
<tr>
<td>brick and wood (heavy mill construction)</td>
<td>3-5</td>
</tr>
<tr>
<td>brick and steel or concrete</td>
<td>2-5</td>
</tr>
<tr>
<td>building fixtures (depending upon nature and location)</td>
<td>3-10</td>
</tr>
<tr>
<td>oil storage system</td>
<td>7½%</td>
</tr>
<tr>
<td>machinery and large tools</td>
<td>5-10</td>
</tr>
<tr>
<td>drop hammers and presses</td>
<td>10-15</td>
</tr>
<tr>
<td>power plant equipment</td>
<td>5-7½%</td>
</tr>
<tr>
<td>furnaces</td>
<td>5-10</td>
</tr>
<tr>
<td>machinery foundations</td>
<td>10</td>
</tr>
<tr>
<td>shafting, pulleys and belting</td>
<td>5-10</td>
</tr>
<tr>
<td>dies</td>
<td>10-20</td>
</tr>
<tr>
<td>sundry equipment, depending upon nature and use</td>
<td>10-20</td>
</tr>
<tr>
<td>patterns and drawings</td>
<td>10-20</td>
</tr>
<tr>
<td>furniture, fixtures and appliances</td>
<td>10-20</td>
</tr>
<tr>
<td>laboratory equipment</td>
<td>10-20</td>
</tr>
<tr>
<td>automobiles and trucks</td>
<td>25</td>
</tr>
</tbody>
</table>

*Dies are depreciated according to their individual estimated life and number of pieces they will produce.

†Patterns and drawings may or may not be depreciated, depending upon individual policies.

GREAT BRITAIN. Board of inland revenue. Depreciation rates. (In Accountants' diary. 1925. p. 71.)


Drop forgers and stampers: plant and machinery generally (excluding furnaces) 7½% Written down value

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Forges 20 years


Forges 10%

Forging and upsetting machines


Forging and upsetting machines 5-7%

Foundries

BELT, ROBERT E. Depreciation. (In his Foundry cost accounting practice and procedure. 1926. p. 240-51.)

Buildings:

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>concrete</td>
<td>2½%</td>
</tr>
<tr>
<td>brick-steel frame</td>
<td>3</td>
</tr>
<tr>
<td>brick-wood frame</td>
<td>3½%</td>
</tr>
<tr>
<td>sheet iron-steel frame</td>
<td>3</td>
</tr>
<tr>
<td>wood</td>
<td>7½%</td>
</tr>
<tr>
<td>Melting department equipment:</td>
<td></td>
</tr>
<tr>
<td>cupolas and apparatus</td>
<td>7½%</td>
</tr>
<tr>
<td>air furnaces and apparatus</td>
<td>7½%</td>
</tr>
<tr>
<td>open hearth furnaces and apparatus</td>
<td>10</td>
</tr>
<tr>
<td>electric furnaces and apparatus</td>
<td>10</td>
</tr>
<tr>
<td>crucibles</td>
<td>10</td>
</tr>
<tr>
<td>magnetic separators</td>
<td>10</td>
</tr>
<tr>
<td>sprue mill and slag washer</td>
<td>15</td>
</tr>
<tr>
<td>laboratory equipment</td>
<td>10</td>
</tr>
<tr>
<td>tensile testing machines</td>
<td>5</td>
</tr>
<tr>
<td>traveling cranes</td>
<td>7½%</td>
</tr>
<tr>
<td>scales</td>
<td>10</td>
</tr>
<tr>
<td>handtrucks</td>
<td>10</td>
</tr>
<tr>
<td>Molding department equipment:</td>
<td></td>
</tr>
<tr>
<td>flasks—steel</td>
<td>20</td>
</tr>
<tr>
<td>flasks—iron</td>
<td>33½%</td>
</tr>
<tr>
<td>flasks—aluminum</td>
<td>20</td>
</tr>
<tr>
<td>air molding machines</td>
<td>20</td>
</tr>
<tr>
<td>hand squeezer</td>
<td>15</td>
</tr>
<tr>
<td>benches, tables, racks, etc.</td>
<td>10</td>
</tr>
<tr>
<td>sand mixers</td>
<td>15</td>
</tr>
<tr>
<td>carpenter shop equipment</td>
<td>10</td>
</tr>
<tr>
<td>traveling and swing cranes</td>
<td>7½%</td>
</tr>
<tr>
<td>handtrucks</td>
<td>10</td>
</tr>
<tr>
<td>Core department equipment:</td>
<td></td>
</tr>
<tr>
<td>core ovens and apparatus—steel</td>
<td>7½%</td>
</tr>
<tr>
<td>core ovens and apparatus—brick</td>
<td>10</td>
</tr>
<tr>
<td>core machines</td>
<td>15</td>
</tr>
<tr>
<td>oil separators</td>
<td>7½%</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Foundries—(Continued)

<table>
<thead>
<tr>
<th>Item</th>
<th>Depreciation Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sand mixers</td>
<td>15%</td>
</tr>
<tr>
<td>Benches, tables, racks, trays, etc.</td>
<td>10%</td>
</tr>
<tr>
<td>Hand trucks</td>
<td>7 1/2%</td>
</tr>
<tr>
<td>Cleaning department equipment:</td>
<td></td>
</tr>
<tr>
<td>Tumbling barrels, with motor, shafting and belting</td>
<td>15%</td>
</tr>
<tr>
<td>Sand blast barrels and tables, with motor, shafting and belting</td>
<td>25%</td>
</tr>
<tr>
<td>Exhaust system</td>
<td>10%</td>
</tr>
<tr>
<td>Benches, scales, trucks</td>
<td>10%</td>
</tr>
<tr>
<td>Emery wheel stands, and swing grinders, with motor shafting and belting</td>
<td>10%</td>
</tr>
</tbody>
</table>

Annealing department equipment:
- Annealing ovens and apparatus: 7 1/2%
- Annealing trucks—steam, air and electric: 20%
- Traveling cranes: 7 1/2%
- Pyrometers: 10%

Finishing and shipping department equipment:
- Emery wheel stands, swing grinders, drop hammers, lathes, drill presses, air chippers, milling machines, etc., with motor, shafting and belting: 10%
- Welding apparatus: 10%
- Automobile trucks: 20%
- Sorting tables, trucks, scales, etc.: 10%

Power plant equipment:
- Steam boilers: 5%
- Electric generators and switch boards: 7 1/2%
- Waste heat boilers and apparatus: 10%
- Air compressors: 7 1/2%
- Steam separators: 10%
- Steam piping: 5%
- Electric wiring and fixtures: 7 1/2%
- Engines, steam and gas: 5%
- Heating system, steam: 5%
- Brick stacks: 5%
- Pumps, steam and hydraulic: 5%
- Industrial electric trucks and tractors: 25%
- Truck and tractor trailers: 15%
- Sprinkler system: 5%
- Fences—wooden: 10%
- Fences—wire: 7 1/2%
- Office furniture and fixtures: 10%
- Sewers: 2 1/2%

DEPRECIATION. (In Accountants' handbook. 1923. p. 545–6.)
Quotes various authorities.

MONTGOMERY, ROBERT H. Foundries. (In his Income tax procedure, 1926. p. 1423.)

Frame setting machines


Frame setting machines: 5–7% Franchises

KESTER, ROY B. Depreciation of franchises. (In his Accounting theory and practice. c1925. p. 356.)

FRUIT


Spray equipment: 12.5% of valuation—$2.28 per acre and 1.5 cents per bushel.

Other equipment: 10%—$1.03 per acre and .60 cents per bushel.

MONTGOMERY, ROBERT H. Orchards. (In his Income tax procedure, 1926. p. 1444.)

FURNACES

See Depreciation, depletion and obsolescence—Stoves, furnaces, etc.

FURNITURE

See also Depreciation, depletion and obsolescence—Furniture and fixtures.


Furniture manufacturers:
- Engines, boilers and shaftings: 5%
- General plant and machinery and electric motors: 7 1/2%
- Vehicles propelled by steam power (steam wagons and lorries): 15%
- Vehicles propelled by power derived from internal combustion engines (motor wagons and lorries): 20%


Furniture and fixtures

BELL, WILLIAM H., and POWELSON, JOHN A. Depreciation and depletion. (In their Auditing. 1924. p. 234.)

Furniture and fixtures, including office appliances: 5–15 years *10%

*Allowance for salvage value.

DEPRECIATION. (In Accountants' handbook. 1923. p. 534.)
Quotes various authorities.

DOHR, J. L. Depreciation. (In his Cost accounting. 1924. p. 382.)

Furniture and fixtures:
- Where styles are frequently changed
- Where styles do not change
- Written down value

DEPRECIATION, DEPLETION AND OBSOLESCENCE—Furniture and Fixtures—(Continued)

Steel shelving, locks, etc. On cost On reducing balance
5% 12%
Mechanical appliances, net additions 60 60
Departmental wiring and electric fixtures, net additions 70 70
Miscellaneous items (wood), net additions

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation.
(In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 25.)

DEPRECIATION. Furniture and fixtures

KENDALL, JAMES P. Furniture and fixtures. (In his Expense of power and building service. p. 7.)

DEPRECIATION. Gas plants

GOLDEN, O. B. Depreciation. (In his Financial engineering. p. 16.)

Producers, gas

McELROY, JOSEPH. Depreciation of oil and gas properties. 1923. 36 p.

MONTGOMERY, ROBERT H. Determination of the depletion allowance. (In his Income tax procedure, 1926. p. 1553-79.)

MONTGOMERY, ROBERT H. Gas plants. (In his Income tax procedure, 1924. p. 112-4.)

Galvanizers


Gas holders

NEW ZEALAND. Commissioner of taxes. Rates per cent of depreciation fixed by the commissioner of taxes for allowances in income assessment. Accountants' journal (New Zealand), Feb. 1925, p. 249.

Gas wells

DEPRECIATION. (In Accountants' handbook. p. 535.)

Gauges

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation.
(In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 24.)

Gauges and measuring instruments


Belted generators

Glassware

DEPRECIATION. (In Accountants' handbook. p. 1923. 535-6.)

Glue pots


Glue pots

Goodwill

DEPRECIATION. (In Accountants' handbook. p. 1923. 536-7.)

Grading

DEPRECIATION. (In Accountants' handbook. p. 1923. 537.)

ACCOUNTANTS' INDEX 245
DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

Grates and stokers
GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16) 10 years
Grates

Greenhouses
GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16) 10 years

Grinding
Grinding and mixing machines 10% Tool and surface grinders 5-7 Saw grinders 3-7

Grinding wheels
GRINDING wheel manufacturers' association. Depreciation. (In its Uniform cost system for grinding wheel manufacturers. 1918. p. 59.)
Buildings 4% Electric light wiring 10 Machinery 10 Office furniture and fixtures 10 Piping 10 Hangers, shafting and pulleys 10

Hammers
Hammers, steam, drop or helve 10%

Hand tools
See Depreciation, depletion and obsolescence—Tools.

Hand trucks
HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
Carts, hand drawn 5 years
ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation.
(In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 24.)
Trucks, factory Low 7.50% Average 9.44% High 12.50%

Hangers
See Depreciation, depletion and obsolescence—Shafting, pulleys, etc.

Hardware
DEPRECIATION. (In Accountants' handbook. 1923. p. 537-8.)
Quotes various authorities.

Hardware trade
NATIONAL retail hardware association. Depreciation. (In its Hardware stores; an intimate study of margin-expense-profit for the year 1924. p. 4.)
Puller's and fixtures 10% Delivery equipment 25

Harness
ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation.
(In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 25.)
Wagons and harness Low 10% Average 13.50% High 20%
Harness 20%

Heaters
See Depreciation, depletion and obsolescence—Stoves, furnaces, etc.

Heating
HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
Heating systems, steam 20 years
ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation.
(In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 25.)
System, heating, ventilating, etc. Low 3.53% Average 5.70% High 10%
Heating and ventilating system, 20 years On cost 4% On reducing balance 7.5%
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Highways

See Depreciation, depletion and obsolescence—Road and highways.

Hoists

See Depreciation, depletion and obsolescence—Conveying and hoisting machinery.

Hollow tile

HOLLOW building tile association. Depreciation. (In its Simplified cost accounting plan as submitted at the seventh annual meeting, Feb. 5, 6 and 7, 1925. p. 12–1.)

<table>
<thead>
<tr>
<th>Buildings and kilns:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>boiler room—brick and frame</td>
<td>5%</td>
</tr>
<tr>
<td>engine room—brick and frame</td>
<td>5</td>
</tr>
<tr>
<td>machine room—brick and frame</td>
<td>5</td>
</tr>
<tr>
<td>grinding and clay room—brick and frame</td>
<td>5</td>
</tr>
<tr>
<td>shop—brick and frame</td>
<td>5</td>
</tr>
<tr>
<td>back transfer building—brick and frame</td>
<td>10</td>
</tr>
<tr>
<td>front transfer shed—frame</td>
<td>10</td>
</tr>
<tr>
<td>transfer track shed</td>
<td>10</td>
</tr>
<tr>
<td>fan houses—brick and frame</td>
<td>10</td>
</tr>
<tr>
<td>pump house—brick and concrete</td>
<td>5</td>
</tr>
<tr>
<td>dry kilns and tunnels—brick, steel and concrete</td>
<td>5</td>
</tr>
<tr>
<td>boiler chimney—brick</td>
<td>5</td>
</tr>
<tr>
<td>barn—frame</td>
<td>10</td>
</tr>
<tr>
<td>two powder and dynamite houses—one frame and one brick</td>
<td>7½</td>
</tr>
<tr>
<td>fourteen kilns</td>
<td>83½</td>
</tr>
</tbody>
</table>

Boiler room equipment:

| three boilers, setting, breeching, and other equipment, including engine and fan with man-hire firing system | 12½ |

Engine room equipment:

| one 225 H.P. Murray Corliss engine and setting | 10 |
| one 40 H.P. Erie engine                        | 10 |
| one 100-K.W. generator, direct connected to Ball four-valve engine | 10 |
| one 20 K.W. generator and four switch boards  | 10 |
| one Couchron heater, pumps, oil separators, steam separators, automatic controls, steam piping valves, oil tanks, and other equipment, including tools and main drive belt | 12½ |

Machine room equipment:

| sewer pipe press, settings, feeders, conveyors, dies, steam traps, piping and tracks | 10 |
| tile machines and pug mills                 | 16½ |
| dies for above machines                     | 16½ |
| cutting tables and conveyors                | 20 |
| line shafting, boxes, pulleys, pillow blocks, belting and all millwright work | 10 |
| one elevator and dust conveyor              | 20 |
| brick cutting equipment and conveyor        | 20 |
| water cooling machine, tank and equipment   | 25 |

Grinding and storage room equipment:

| two dry pans, clay feeder, crusher, and electrical equipment | 12½ |
| elevators, Sturtevant screen and setting, pulleys, shafting, boxes, and millwright work | 20 |
| clay hoist with cables, belts and tracks       | 20 |
| clay dumpers, trestle and pit equipment        | 20 |

Machine shop equipment:

| machine tools, drill presses, dies, and sundry shop tools | 16½ |

Dryer equipment:

| dryer cars                                     | 15%    |
| rail, track, 24-inch gauge, 16-lb.              | 8½     |
| rail, track, standard 30-lb.                   | 8½     |
| dryer pipe with fittings                      | 8½     |
| pumps and traps from dryers                   | 20     |
| exhaust fans, motors, line shafting, pulleys and belts for dryers | 15 |
| fan, 14-ft., 50 H.P. motor, silent chain drive, electric cable and various other equipment, 15 tunnels, 4 ft. x 4 ft., and 6 ft. x 6 ft. for conveying waste heat from kilns to dryers and exhaust moisture from dryers | 5 |
| pump, motor-driven and wire cable to river, and piping to water reservoir | 12½ |
| water filtration plant                        | 10     |
| pyrometer system and wiring                   | 16½    |
| electric transfer car and trolley cable        | 12½    |
| oil burning equipment                         | 10     |
| electric wiring in yards and other than that included with buildings | 20 |
| steam shovel                                 | 20     |
| office equipment, including recording clock   | 102    |
| horses, mules, carts and stable equipment     | 20     |
| automobile                                   | 25     |
| new office                                   | 5      |
| gasoline locomotive                          | 20     |
| grading and paving around kilns and building loading docks | 10 |
| electrical equipment                         |        |
| new electrical equipment                      |        |

**Horses**

ADAMS, R. L. Cost of work horses on California farms. Berkeley, University of California, College of agriculture, Agricultural experiment station, 1926. 20p. (Bulletin 401.)

ALEXANDER HAMILTON institute. Depreciation. (In its Retail delivery costs and methods. e1920. p. 11–2.)

Horses 4 years 25% of the loss in value.


DOHR, J. L. Depreciation. (In his Cost accounting. 1924. p. 382.)

Quotes various authorities.

Horses 10-15%
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Horses—(Continued)

HAYWARD, WALTER S. Depreciation. (In his Retail handbook. 1924. p. 459.)
Horses  5 years  20%
Horses 12 years  20%

H. Management through accounts. 1924. p. 312.)
Horses On cost On reducing balance
Low 15% 14.21%
Average 20% 25%

Henry B. Wisconsin income tax. 1923. p. 49.)
Horses 16%

Hosiers
See Depreciation, depletion and obsolescence—Knit goods.

Hotels
See Depreciation, depletion and obsolescence—Institutions.

BOOMER, LUCIUS M. Stores and supplies. (In his Hotel management, principles and practice. 1925. p. 413.)
COOPER, HARRY. Depreciation—why it is necessary. Alarm clock, July, Aug. 1922.

Dining room furniture:
- catering establishments 10%
- hotels 20
- clubs 5
- hospitals 8
- China and glassware:
  - cafeteria 50
  - first class restaurant 50
  - club 33%
  - kitchen utensils 25
  - refrigeration, etc. 10
- Electric light, plumbing, ventilating and permanent improvements to a building 10

DEPRECIATION. (In Accountants' handbook. 1923. p. 538.)
Quotes various authorities.


DOHR, J. L. Depreciation. (In his Cost accounting. 1924. p. 382.)
Hotels 5%

GORDON, ROBERT W., and CRAWFORD, W. L. Depreciation. (In their Exhibit and book of instructions,
Horwath's pathfinder bookkeeping system for hotels. c1925. p. 44–5.)

HORWATH, ERNEST B. Figuring depreciation for income tax. Hotel management, Dec. 1924, p. 358–60. (In
Boomer, L. M. Hotel management, principles and practice. 1925. p. 413.)

Depreciation Rates for Hotel Equipment
Compiled by Ernest B. Horwath of Horwath and Horwath

<table>
<thead>
<tr>
<th>Classification</th>
<th>Rate</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Semi-permanent decorations:</td>
<td></td>
<td></td>
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<tr>
<td>lobby</td>
<td>15–25%</td>
<td>&quot;Accountancy edition&quot;</td>
</tr>
<tr>
<td>dining rooms, private dining rooms and ball room</td>
<td>20</td>
<td>Horwath and Horwath</td>
</tr>
<tr>
<td>bedrooms and corridors</td>
<td>33</td>
<td>Horwath and Horwath</td>
</tr>
<tr>
<td>Furniture, rugs and carpets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>lobby</td>
<td>10%</td>
<td>Horwath and Horwath</td>
</tr>
<tr>
<td>dining rooms, private dining rooms and ball room</td>
<td>10</td>
<td>Horwath and Horwath</td>
</tr>
<tr>
<td>dining rooms and ball room</td>
<td>5</td>
<td>L. R. Dicksee and F. W. Pixley</td>
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<tr>
<td>bedrooms and corridors</td>
<td>7½</td>
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</tr>
<tr>
<td>Draperies and hangings:</td>
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<td></td>
</tr>
<tr>
<td>lobby</td>
<td>8½</td>
<td>See note</td>
</tr>
<tr>
<td>dining rooms, private dining rooms and ball room</td>
<td>15</td>
<td>Horwath and Horwath</td>
</tr>
<tr>
<td>bedrooms and corridors</td>
<td>15</td>
<td>Horwath and Horwath</td>
</tr>
<tr>
<td>Restaurant equipment:</td>
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<tr>
<td>ice boxes</td>
<td>10</td>
<td>Horwath and Horwath</td>
</tr>
<tr>
<td>ice boxes</td>
<td>10</td>
<td>See note</td>
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<tr>
<td>refrigerating machinery</td>
<td>10</td>
<td>See note</td>
</tr>
<tr>
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<tr>
<td>China and glassware</td>
<td>50</td>
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<td>30–33</td>
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<td>Silver</td>
<td>10</td>
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<td>rangea</td>
<td>10</td>
<td>Horwath and Horwath</td>
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<tr>
<td>kitchen utensils</td>
<td>25</td>
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<tr>
<td>Bedroom equipment:</td>
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<td>25</td>
<td>Horwath and Horwath</td>
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<td>20</td>
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<td>glassware and china</td>
<td>50</td>
<td>Horwath and Horwath</td>
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<td>Building equipment:</td>
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<td>screens</td>
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<tr>
<td>awnings and flags</td>
<td>20</td>
<td>See note</td>
</tr>
<tr>
<td>awnings and flags</td>
<td>25</td>
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</tr>
<tr>
<td>electrical fixtures</td>
<td>10</td>
<td>L. R. Dicksee</td>
</tr>
<tr>
<td>electrical fixtures</td>
<td>10</td>
<td>Horwath and Horwath</td>
</tr>
</tbody>
</table>
### DEPRECIATION, DEPLETION AND OBSOLESCENCE—Hotels—(Continued)

**Engine room equipment:**
- boilers and heating apparatus, coal: 10-20
- boilers and heating apparatus, coal: 10-12½
- boilers and heating apparatus, oil: 15
- boilers and heating apparatus, oil: 15
- elevators, dumbwaiters: 5
- elevators, dumbwaiters: 7½
- ventilating system: 12½
- ventilating system: 10-½
- tools: 10
- tools: 10
- accumulators, alternators, generators: 10
- accumulators, alternators, generators: 10
- Front and private office equipment:
  - mechanical devices: 10
  - furniture: 10
  - safes and vaults: 2
  - safes and vaults: 4
  - safes and vaults: 10
  - safes and vaults: 4

**Non-removable building equipment:**
- elevator: 4-5
- tube systems: 2-2½
- ventilating systems: 4-5
- heating system: 2-3½
- refrigeration system: 7½-10
- vaults and built in safes: 2-2½

**Removable building equipment and ice boxes:**
- motors, generators and compressors: 10-15
- boilers, stokers or oil burners: 10-15
- refrigerating machinery: 10
- switchboards: 10

**Furniture and Fixtures**

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>guest rooms</td>
<td>7½%</td>
</tr>
<tr>
<td>lobby and lounge</td>
<td>15</td>
</tr>
<tr>
<td>dining rooms</td>
<td>15</td>
</tr>
<tr>
<td>ball room</td>
<td>7½-10</td>
</tr>
<tr>
<td>lunch room</td>
<td>15-20</td>
</tr>
<tr>
<td>office</td>
<td>10-16</td>
</tr>
<tr>
<td>guest room curtains and draperies</td>
<td>25</td>
</tr>
<tr>
<td>corridor, lobby and dining room curtains and draperies</td>
<td>15</td>
</tr>
<tr>
<td>guest room, carpets and rugs</td>
<td>7½</td>
</tr>
<tr>
<td>corridor carpets</td>
<td>20</td>
</tr>
<tr>
<td>dining room carpets</td>
<td>13</td>
</tr>
<tr>
<td>linoleum and rubber flooring</td>
<td>7½-10</td>
</tr>
<tr>
<td>felt lining</td>
<td>5%</td>
</tr>
<tr>
<td>guest room fixtures (lamps, pictures, mirrors and glass tops)</td>
<td>10</td>
</tr>
<tr>
<td>lobby fixtures (lamps, vases, scarfs, mirrors, statues and pictures)</td>
<td>7½</td>
</tr>
<tr>
<td>mattresses and bed springs</td>
<td>10-15</td>
</tr>
<tr>
<td>blankets and pillows</td>
<td>10-20</td>
</tr>
<tr>
<td>mechanical devices</td>
<td>20</td>
</tr>
<tr>
<td>ranges</td>
<td>10</td>
</tr>
<tr>
<td>kitchen utensils</td>
<td>25</td>
</tr>
<tr>
<td>kitchen machinery and mechanical devices</td>
<td>15</td>
</tr>
<tr>
<td>bakery equipment</td>
<td>15</td>
</tr>
<tr>
<td>ice boxes</td>
<td>10</td>
</tr>
<tr>
<td><strong>Engine room equipment:</strong></td>
<td></td>
</tr>
<tr>
<td>instruments, meters and gauges</td>
<td>25</td>
</tr>
<tr>
<td>pumps</td>
<td>10</td>
</tr>
<tr>
<td>tools</td>
<td>20</td>
</tr>
<tr>
<td><strong>Office equipment:</strong></td>
<td></td>
</tr>
<tr>
<td>adding machines</td>
<td>15</td>
</tr>
<tr>
<td>bookkeeping machine</td>
<td>15</td>
</tr>
<tr>
<td>typewriters</td>
<td>25</td>
</tr>
<tr>
<td>file cabinets</td>
<td>15</td>
</tr>
<tr>
<td>movable safes</td>
<td>4</td>
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<tr>
<td><strong>General equipment:</strong></td>
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</tr>
<tr>
<td>lockers</td>
<td>10</td>
</tr>
<tr>
<td>electrical fixtures</td>
<td>10</td>
</tr>
<tr>
<td>dumbwaiter</td>
<td>5</td>
</tr>
<tr>
<td>steel shelving</td>
<td>10</td>
</tr>
</tbody>
</table>

**HORWATH, JOHN N.** Classification of depreciable assets and depreciation rates in the hotel industry. *Alarm clock*, March 1926, p. 3-4, 10.

Norr.—“Manual of accounting, etc., of the City and County of Philadelphia 1917—Philadelphia Controller.”

**HORWATH, JOHN N.** Classification of depreciable assets and depreciation rates in the hotel industry. *Alarm clock*, Dec. 1926, p. 5-5.
### DEPRECIATION, DEPLETION AND OBSOLESCENCE—Hotels—(Continued)

**MONTGOMERY, ROBERT H.** Hotels. (In his *Income tax procedure, 1926.* p. 1425–6.)
- Hotel structure—stone, brick, steel concrete: 2%
- Steam pipe: 5
- Complete refrigerating plant: 10
- Drain pipes: 5
- Water pipes: 5
- All laundry machinery: 10
- Entire power plant: 7½
- Boilers and boiler breeching: 6½
- Dynamos: 10
- Electric elevators—8 in use: 7½
- Electric fixtures: 7½
- Counters, cabinets, closets, etc.: 10

Older hotels should increase the rate of 2 per cent to provide more adequately for obsolescence. The extensive building of new hotels has materially shortened the useful life of older hotels.

**O'BRIEN, DANIEL J., and COUCHMAN, CHARLES B.** Depreciation and replacement. (In their *Hotel administration, accounts and control.* 1927. p. 242–54.)
- Rate of depreciation:
  - Building structure: 1½–4%
  - Electrical equipment: 4–7%

#### Kitchen equipment:

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Estimated life</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ranges</td>
<td>15 years</td>
</tr>
<tr>
<td>Ice boxes</td>
<td>25</td>
</tr>
<tr>
<td>Bake shop equipment</td>
<td>30</td>
</tr>
<tr>
<td>Bake ovens (all brick)</td>
<td>40</td>
</tr>
<tr>
<td>Stock pots (aluminum)</td>
<td>30</td>
</tr>
<tr>
<td>Stock pots (copper)</td>
<td>25</td>
</tr>
<tr>
<td>Coffee urns</td>
<td>20</td>
</tr>
<tr>
<td>Dish-washing machines</td>
<td>10</td>
</tr>
<tr>
<td>Dish conveyors</td>
<td>30</td>
</tr>
<tr>
<td>Bread-slicing machines</td>
<td>10</td>
</tr>
<tr>
<td>Electric toasters</td>
<td>10</td>
</tr>
<tr>
<td>Egg boilers</td>
<td>10</td>
</tr>
<tr>
<td>Meat choppers</td>
<td>10</td>
</tr>
<tr>
<td>Miscellaneous kitchen equipment,</td>
<td>30 years</td>
</tr>
<tr>
<td>including pans, metal kitchen</td>
<td></td>
</tr>
<tr>
<td>sink, etc., averages</td>
<td></td>
</tr>
</tbody>
</table>

#### Furniture and furnishings:

- **Rugs:**
  - Imported: 15–20 years
  - Domestic: 5 years
- **Carpets:**
  - Hall carpets: 5 years
- **Dining-room tables:**
  - 20 years
- **Dining-room chairs:**
  - 10 years
- **Public-room furniture:**
  - 10–20 years
- **Public-room carpet or rugs:**
  - 5 years
- **Public-room draperies:**
  - 5–10 years
- **Summer public-room draperies:**
  - 4–6 years
- **Winter public-room draperies:**
  - 5–10 years
- **Bedroom furniture:**
  - 20 years
  - Bureau scarfs: 1–3 years
  - Draperies: 3–5 years
  - Mattresses: 10–20 years
  - Waste baskets: 1–5 years
  - Desk pads: 3–5 years
  - Hampers: 5 years
  - Curtains: 2–4 years
  - Shades: 3–5 years
  - Bed springs: 10–15 years
  - Blankets: 7–10 years
  - Pillows: 20 years
  - Linen trucks: 5 years
  - Lamps:
    - Shades: 3 years
    - Bases: 10–20 years
- **Pictures:**
  - Oil paintings: 10 years
  - Tapestries: 10 years
  - Statuary: No depreciation; usually enhance in value.
- **Mirrors:**
  - 20 years
- **Awnings:**
  - 3–5 years
- **Office furniture:**
  - 20 years
- **Typewriters:**
  - 5–10 years
- **Adding machines:**
  - 5–10 years
- **Calculating machines, etc.:**
  - 5–10 years
- **Laundry equipment:**
  - Washroom, using metal washers and either underdriven or overdriven extractors: 7½%
  - Washroom, using wood washers and either underdriven or overdriven extractors: 10 years
  - Flat-work ironing department using either cylinder or chest-type flat-work ironers: 7½ years
  - Drying tumblers, dryrooms and starching department: 10 years
  - Press department: 10 years
  - Shirt-pressing and collar-ironing department: 7½ years

**SHEVIT, FRANK H.** Figuring depreciation for income tax. *Hotel management,* March 1924, p. 155.
- Furniture: 10%
- Carpets and rugs: 10 years
- Silver: 20 years
- Draperies, shades and laces: 10 years
- Fixtures: 10 years
- Mattresses and bedding: 20 years
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Hotels—(Continued)

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost % of Total</th>
<th>Depreciation Rate</th>
<th>Depreciation % of Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Guest room furniture</td>
<td>18.50</td>
<td>6%</td>
<td>1.110</td>
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<tr>
<td>Springs, mattresses and pillows</td>
<td>8.10</td>
<td>10%</td>
<td>.810</td>
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<tr>
<td>Blankets</td>
<td>1.80</td>
<td>15%</td>
<td>.270</td>
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<tr>
<td>Lobby furniture</td>
<td>3.20</td>
<td>10%</td>
<td>.320</td>
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<tr>
<td>Portable lighting fixtures</td>
<td>1.80</td>
<td>12%</td>
<td>.216</td>
</tr>
<tr>
<td>Carpets and rugs</td>
<td>20.20</td>
<td>15%</td>
<td>3.030</td>
</tr>
<tr>
<td>Curtains, draperies and scarfs</td>
<td>10.10</td>
<td>15%</td>
<td>1.515</td>
</tr>
<tr>
<td>Dining-room furniture</td>
<td>4.50</td>
<td>7%</td>
<td>.315</td>
</tr>
<tr>
<td>Kitchen machinery and equipment</td>
<td>11.40</td>
<td>8%</td>
<td>.912</td>
</tr>
<tr>
<td>Refrigeration system</td>
<td>7.80</td>
<td>8%</td>
<td>.624</td>
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<tr>
<td>Soda fountain</td>
<td>1.40</td>
<td>8%</td>
<td>.112</td>
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<tr>
<td>Office furniture</td>
<td>.80</td>
<td>6%</td>
<td>.048</td>
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<tr>
<td>Office machinery</td>
<td>1.70</td>
<td>12%</td>
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<tr>
<td>Barber shop equipment</td>
<td>1.10</td>
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<tr>
<td>Laundry machinery</td>
<td>3.40</td>
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<tr>
<td>Window shades and screens</td>
<td>.80</td>
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<td>Sundry equipment</td>
<td>3.40</td>
<td>10%</td>
<td>.340</td>
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| Total                                     | 100.00          |                   | 10.340                       |

Depreciation, Loss and Breakage for Each $100.00 Net Sales

<table>
<thead>
<tr>
<th>Based on room sales:</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Average</th>
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<tbody>
<tr>
<td>Rooms—china and glass</td>
<td>.03</td>
<td>.25</td>
<td>.15</td>
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<tr>
<td>linen</td>
<td>1.20</td>
<td>1.77</td>
<td>1.40</td>
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<tr>
<td>Based on food sales:</td>
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<tr>
<td>Restaurant—china and glass</td>
<td>1.00</td>
<td>2.70</td>
<td>1.92</td>
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<tr>
<td>linen</td>
<td>.56</td>
<td>1.26</td>
<td>1.07</td>
</tr>
<tr>
<td>silverware</td>
<td>.73</td>
<td>.89</td>
<td>.79</td>
</tr>
</tbody>
</table>


SWINDELL, W. B. Setting depreciation rates for hotel property; recent decisions of the Board of tax appeals that will result in savings for the wide awake manager. *Hotel management*, Jan. 1926, p. 35.


Furniture and fixtures 10% per annum


WARREN, JAMES S. What will the next five years bring forth in hotel construction? *Hotel management*, Nov. 1926, p. 376.

The furnishings required for a first-class hotel guest room, ten by fifteen feet in size:

<table>
<thead>
<tr>
<th>Item</th>
<th>Average life in years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carpet, approximately</td>
<td>6</td>
</tr>
<tr>
<td>Carpet, padding</td>
<td>6</td>
</tr>
<tr>
<td>Full size, three quarters or single bed</td>
<td>10</td>
</tr>
<tr>
<td>Mattress pads</td>
<td>7</td>
</tr>
<tr>
<td>Box spring and mattress</td>
<td>10</td>
</tr>
<tr>
<td>Dresser, chiffonier or chifforobe</td>
<td>10</td>
</tr>
<tr>
<td>Writing desk or table</td>
<td>10</td>
</tr>
<tr>
<td>Bed table</td>
<td>10</td>
</tr>
<tr>
<td>Grip or trunk stand</td>
<td>7</td>
</tr>
<tr>
<td>Arm chair</td>
<td>6</td>
</tr>
<tr>
<td>Straight chair</td>
<td>6</td>
</tr>
<tr>
<td>Metal waste basket</td>
<td>7</td>
</tr>
<tr>
<td>Table light and shade</td>
<td>8</td>
</tr>
<tr>
<td>Dresser lights and shades</td>
<td>8</td>
</tr>
<tr>
<td>Metal cuspidor</td>
<td>6</td>
</tr>
<tr>
<td>Pictures</td>
<td>10</td>
</tr>
<tr>
<td>Match stand</td>
<td>2</td>
</tr>
<tr>
<td>Pin cushion with cover</td>
<td>1</td>
</tr>
<tr>
<td>Dresser tray for water bottle</td>
<td>2</td>
</tr>
<tr>
<td>Water bottle</td>
<td>2</td>
</tr>
<tr>
<td>Tumblers</td>
<td>4/5</td>
</tr>
<tr>
<td>Plate glass top</td>
<td>4</td>
</tr>
<tr>
<td>Window sash curtains</td>
<td>5</td>
</tr>
<tr>
<td>Window overdrapes</td>
<td>6</td>
</tr>
<tr>
<td>Window rods and brackets</td>
<td>5</td>
</tr>
<tr>
<td>Window lambrequins</td>
<td>6</td>
</tr>
<tr>
<td>Radiator cover, burlap</td>
<td>3</td>
</tr>
<tr>
<td>Pair pillows</td>
<td>12</td>
</tr>
<tr>
<td>Pair pillow slips</td>
<td>1</td>
</tr>
<tr>
<td>Pair sheets</td>
<td>1</td>
</tr>
<tr>
<td>Pair blankets</td>
<td>6</td>
</tr>
<tr>
<td>Top blankets</td>
<td>6</td>
</tr>
<tr>
<td>Bed spreads</td>
<td>5</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBsolescence—Hotels—(Continued)

Bath towels
Face towels
Bath-room mats or rugs
Coat hangers
Electric light bulbs
(Edata from H. L. Stevens and Company.)


Hotels:
frame
brick and masonry

Hydro-electric plants
See Depreciation, depletion and obsolescence—Electric light and power companies.

Ice

DEPRECIATION. (In Accountants' handbook. 1923, p. 538.)


Cold stores and ice manufacture:
steam and gas engines, boilers and shafting
5%

electric plant and insulation (lagging, belting, loose plant, utensils, etc., to be dealt with
by way of renewals)
7½%

refrigerating machinery, i.e., compressors, condensers, ice tanks, coolers, conduits, moulds, coils, travellers, etc.
10

GREENE, VAN RENSSLEAER H. Business principles as applied to the ice industry. Ice and refrigeration, Feb. 1925, p. 116-7.


Electric plant:
buildings
machinery
Unafloq engine driven plant:
buildings
machinery
One engine driven plant:
buildings
machinery

Ice cream
FISCHER, E. Depreciation—its application to this industry and a practical computing method. Ice cream trade journal, Aug. 1925, p. 53-6.


WHEELER, F. B. What an analysis showed regarding service costs. Ice cream trade journal, Nov. 1923, p. 70.

Cabinets, cans and tubes
Auto trucks

Institutions
COOPER, HARRY. Depreciation—why it is necessary. Alarm clock, July, Aug. 1922.

Dining-room furniture:
catering establishments
hotels
clubs
hospitals
China and glassware:
cafetera
first class restaurant
club
kitchen utensils
refrigeration, etc.

Electrical world, plumbing, ventilating and permanent improvements to a building

HOSPITAL depreciation. 1 typewritten page.

THORNE, W. V. Depreciation. (In his Hospital accounting and statistics. 1918. p. 69, 81-7.)

Of book values
Buildings
Furniture and fixtures
Machinery and tools
Apparatus and instruments
Ambulances, livestock, etc.

Intangibles

YANG, J. M. Depreciation of costs of patents, copyrights and trade secrets; appreciation and depreciation methods of apportioning depreciation. (In his Goodwill and other intangibles. 1927. p. 189-91.)

Iron and steel
See also Depreciation, depletion and obsolescence—Mining and metallurgy.

DEPRECIATION, DEPLETION AND OBSOLESCENCE—Iron and Steel—(Continued)


For iron and steel manufacturers:
- plant and machinery generally (excluding furnaces but including machinery ancillary to furnaces)
- 3% written down value

MONTGOMERY, ROBERT H. Iron works. (In his Income tax procedure, 1926, p. 1426.)


Jewelry trade

HARVARD University. Graduate school of business administration. Bureau of business research. Depreciation, (In its Operating expenses in retail jewelry stores in 1923, p. 77.)

% of net sales
- Repairs of store equipment: 0.25*
- Depreciation: 0.75

* Separated.
† Not separated.

HARVARD University. Graduate school of business administration. Bureau of business research. Depreciation of store equipment. (In its Operating expenses in retail jewelry stores in 1922, p. 30-1.) 0.8% of net sales.

Jigs

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Jigs
- ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations, c1925, p. 24.)
- Dies, jigs, etc.

Kilns

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations, c1925, p. 28.)

Kilns, drying, etc.

Knit goods

DEPRECIATION problems. (In Cost control for knit underwear factories, 1924, p. 50-3.)

GORDON, STEPHEN R. Depreciation. (In his Cost finding in knitting mills, p. 27-31.)

Rate of depreciation
- Winding machinery: 7 3/4%
- Knitting machinery: 7 3/4%
- Finishing machinery: 7 3/4%
- Looping machinery: 7 3/4%
- Dye and bleach machinery: 15
- Reinforced concrete building: 2
- Steel and brick; wood floors: 2 3/4
- Brick walls, wood frame and floors: 3
- Wood or corrugated iron building: 5


LUTZ, WERNER, and GORDON, STEPHEN R. Depreciation. (In their Cost accounting for the knitted underwear industry, c1924, p. 18-20.)
- Buildings: 3%
- Machinery: 10


Labels

DEPRECIATION. (In Accountants' handbook, 1923, p. 539-40.)
- Quotes various authorities.

Laboratory and scientific equipment

AMERICAN drop forging institute. Depreciation. (In its Essentials of drop forging accounting, 1924, p. 36-9.)

Laboratory equipment
- DEPRECIATION. (In Accountants' handbook, 1923, p. 540.)
- Quotes various authorities.

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Laboratory equipment
- 10 years

Land

DEPRECIATION. (In Accountants' handbook, 1923, p. 540.)
- Quotes various authorities.

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations, c1925, p. 25.)

Improvements, land
- Low: 5%
- Average: 5.46%
- High: 8%

MONTGOMERY, ROBERT H. Land. (In his Income tax procedure, 1926, p. 1426-7.)
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Lathes
HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

(Continued)

ILLINOIS manufacturers’ costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925, p. 25.)

<table>
<thead>
<tr>
<th>Lathes</th>
<th>Low</th>
<th>Average</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>5%</td>
<td>5.83%</td>
<td>6.66%</td>
</tr>
</tbody>
</table>


Wood lathes
Lathes

5-7% 5-7

Launches
See Depreciation, depletion and obsolescence—Ships and shipping.

Laundries

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Laundry machinery</td>
<td>10 per year</td>
<td></td>
</tr>
<tr>
<td>Power equipment</td>
<td>8-10</td>
<td></td>
</tr>
<tr>
<td>Office equipment</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Gasoline auto trucks</td>
<td>20-35</td>
<td></td>
</tr>
<tr>
<td>Electric auto trucks</td>
<td>10-15</td>
<td></td>
</tr>
<tr>
<td>Horses and wagons</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Frame buildings</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Semi-fireproof buildings</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Fireproof buildings</td>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

Leaseholds
DEPRECIATION. (In Accountants’ handbook. 1923. p. 541.)
Quotes various authorities.
MONTGOMERY, ROBERT H. Leaseholds. (In his Income tax procedure, 1926. p. 1427-33.)

Lithographing
MONTGOMERY, ROBERT H. Printing. (In his Income tax procedure, 1926. p. 1453-4.)

Livestock
See also Depreciation, depletion and obsolescence—Horses.
UNITED STATES. Agriculture, Department of hog production and marketing. (In its Yearbook, 1922. p. 221.)
In breeding herd 4-6%

Lockers
HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
Lockers, steel 20 years

Locking machines

Locking machines 10%

Locomotives

Locomotive: industrial, steam 8 years
industrial, gas 5
industrial, battery 4
standard gauge 10


Locomotives: battery renewals to repairs On cost On reducing balance 10% 30%

Logging
See Depreciation, depletion and obsolescence—Lumber.

Lumber
See also Depreciation, depletion and obsolescence—Saw mills.
DEPRECIATION. (In Accountants’ handbook, 1923. p. 541.)
Quotes various authorities.
HOWD, CLOICE R. Financial instability. (In his Industrial relations in the West coast lumber industry. 1924. p. 37-28.)
MONTGOMERY, ROBERT H. Lumber yards and manufacturing mill work. (In his Income tax procedure, 1926. p. 1433-4.)
MONTGOMERY, ROBERT H. Timber industry. (In his Income tax procedure, 1926. p. 1461-3, 1579-86.)
UNITED STATES. Federal trade commission. Accounting conditions, methods and problems. (In its Report on war-time costs and profits of southern pine lumber companies. p. 14.)
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Machine tool industry


Manufacturers of machine tools (exclusive of grinding and other similar machinery)

1. Allowance on the written down value to be:
   (a) on steam engines, boilers and shafting
   (b) on other (including electrical) plant and machinery

2. All additions to and replacements of plant and machinery are to be charged to capital, but all repairs and all renewals and replacements of parts which do not destroy the identity of the machine will be allowed as a revenue charge.

3. The arrangement is to have effect for the year 1926-27 and for future years.

4. No allowance for wear and tear is to be made in respect of furnaces, but in lieu thereof, the cost of repairs and replacements and rebuilding will be allowed as a charge against revenue as and when incurred, provided that the cost of additional furnaces and of all extensions to and enlargements of existing furnaces is to be treated as a capital charge.

5. The arrangement extends to all members of the machine tool trades association using plant and machinery within the terms of the above definition, and in the case of composite concerns applies only to plant and machinery so used.


Engineers’ precision tools, manufacture of. Written down value (such as twist drills, milling cutters, reamers, tap dies, and screwing tackle)

Steam and gas engines, boilers, shafting and pulleys

Electrical machinery, including dynamos and motors

Other plant and machinery

Machinery

See also Depreciation, depletion and obsolescence—Machinery and equipment.

COSTS information bureau. Illinois manufacturers’ costs association monthly bulletin, Nov. 21, 1918.


Machinery and equipment

See also Depreciation, depletion and obsolescence—Machinery; Machinery and equipment, Electrical; names of various industries and trades under Depreciation, depletion and obsolescence.

BELL, WILLIAM H., and POWELSON, JOHN A. Depreciation and depletion. (In their Auditing. 1924. p. 294.)

Machinery and factory:

* Allowance for salvage value.


DEPRECIATION. (In Accountants’ handbook. 1923. p. 541-5.)

Quotes various authorities.

DEPRECIATION and appraisal values of machines. Canadian machinery and manufacturers news, July 26, 1923, p. 16-7.


DOHR, J. L. Depreciation. (In his Cost accounting, 1924. p. 382.)

Machinery

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Machinery, light duty, stable lines of manufacturing

Machinery, ordinary duty and repair

Machinery, abused and heavily used


Machinery and equipment:

<table>
<thead>
<tr>
<th>Equipment</th>
<th>On cost</th>
<th>On reducing balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>boilers, pumps, feed water heater and air compressors</td>
<td>6%</td>
<td>15%</td>
</tr>
<tr>
<td>power piping</td>
<td>6</td>
<td>15</td>
</tr>
<tr>
<td>switchboards, main wiring and conduit</td>
<td>6</td>
<td>15</td>
</tr>
<tr>
<td>engines and dynamos</td>
<td>5</td>
<td>10</td>
</tr>
<tr>
<td>machinery, motors, machine tools, traveling cranes, etc.</td>
<td>4.5</td>
<td>10</td>
</tr>
<tr>
<td>punch presses, bending rolls, power shears and drop hammers</td>
<td>4.5</td>
<td>10</td>
</tr>
<tr>
<td>shafting, pulleys, hangers</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>belting</td>
<td>50</td>
<td></td>
</tr>
<tr>
<td>machine tools, accessories, boring bars, driver keys (all renewals to repair), seating broaches, etc.</td>
<td>50</td>
<td></td>
</tr>
<tr>
<td>cupolas, converters, melting furnaces and accessories</td>
<td>5</td>
<td>10</td>
</tr>
<tr>
<td>annealing and heating furnaces, oven forges, etc.</td>
<td>5</td>
<td>10</td>
</tr>
<tr>
<td>motor trucks</td>
<td>20</td>
<td>60</td>
</tr>
<tr>
<td>storage battery locomotives (battery renewals to repairs)</td>
<td>10</td>
<td>30</td>
</tr>
<tr>
<td>machinery</td>
<td>4.5</td>
<td>10</td>
</tr>
</tbody>
</table>

ILLINOIS manufacturers’ costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 25.)

<table>
<thead>
<tr>
<th>Machinery</th>
<th>Low</th>
<th>Average</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3.5%</td>
<td>8.36%</td>
<td>16.66%</td>
</tr>
<tr>
<td>Miscellaneous equipment</td>
<td>3</td>
<td>9.11</td>
<td>14</td>
</tr>
</tbody>
</table>

KENDALL, JAMES P. Machinery. (In his Expense of power and building service. p. 6-7.)

KOHLER, ERIC L., and PETTENGILL, PAUL W. Depreciation, amortization and depletion reserves. (In their Principles of auditing. 1924. p. 112-4.)

Machinery and equipment

7-10% per year
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Machinery and equipment—(Continued)

Machinery and equipment, Electrical

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 24.)

<table>
<thead>
<tr>
<th>Equipment, electrical</th>
<th>Low</th>
<th>Average</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>5%</td>
<td>7.56%</td>
<td>10%</td>
</tr>
</tbody>
</table>

Mains

See also Depreciation, depletion and obsolescence—Conduits.

NEW ZEALAND. Commissioner of taxes. Rates per cent of depreciation fixed by the commissioner of taxes for allowances in income tax assessments. Accountants' journal (New Zealand), Feb. 1925, p. 249.

Water and gas mains—Amount written off up to 1% on original value.

Mandrels


Mandrels 10%

Manholes

See Depreciation, depletion and obsolescence—Conduits.

Marble

See Depreciation, depletion and obsolescence—Quarries and quarrying.

Masonry

DEPRECIATION. (In Accountants' handbook. 1923. p. 546.)

Quotes various authorities.

Matrices


Measuring

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 24.)

<table>
<thead>
<tr>
<th>Gauges and measuring instruments</th>
<th>Low</th>
<th>Average</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>10%</td>
<td>15%</td>
<td>20%</td>
</tr>
</tbody>
</table>

Mechanical devices

See also Depreciation, depletion and obsolescence—Calculating machines; Listing machines.

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 25.)

<table>
<thead>
<tr>
<th>Machinery, office</th>
<th>Low</th>
<th>Average</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>10%</td>
<td>21.66%</td>
<td>25%</td>
</tr>
</tbody>
</table>

Metal work

BARUCH, ALFRED. Interest and depreciation in shop costs. (In his Standard costs for sheet metal workers. 1923. p. 162-9.)

Meters

NEW ZEALAND. Commissioner of taxes. Rates per cent of depreciation fixed by the commissioner of taxes for allowances in income tax assessments. Accountants' journal (New Zealand), Feb. 1925, p. 249.


Oil meters

Microscopes


Microscopes 10%

Milk

See Depreciation, depletion and obsolescence—Creameries; Dairy ing.

Milk dealers


Milk dealers:

<table>
<thead>
<tr>
<th>Material</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>batteries</td>
</tr>
<tr>
<td>25%</td>
</tr>
<tr>
<td>trucks</td>
</tr>
<tr>
<td>10</td>
</tr>
</tbody>
</table>

Milling machines


Milling machines 5-7%
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Mills

See Depreciation, depletion and obsolescence—Cotton mills; Flour mills; Knit goods; Paper, cardboard, etc.; Silk

Mining and metallurgy

ARMITAGE, PAUL. Is a uniform rate per unit of extraction a "reasonable allowance for depletion," under the federal income tax laws? In American mining congress. Proceedings of the conference on mine taxation held in conjunction with the twenty-sixth annual convention, Milwaukee, Wis. Sept. 24-29, 1923, p. 76-96)

DEPRECIATION. (In Accountants' handbook. 1923. p. 536-8.)

Quotes various authorities.


HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Molding machines


MONTGOMERY, ROBERT H. Determination of the depletion allowance. (In his Income tax procedure, 1926. p. 1553-79.)

UNITED mine workers of America. Depreciation and obsolescence. (In their Anthracite monopoly statement by the anthracite representatives. p. 14.)

Federal trade commission in 1919 reported an average depletion charge by independent companies of 21 cents per gross ton and by railroad companies of 17 cents per gross ton. This would average approximately 18 cents charged against each ton of coal. We believe that this is exorbitant. . . . Mr. S. D. Warriner, president of the Lehigh coal and navigation company, has said that by charging five cents the companies could retire their indebtedness in 20 years.

UNITED STATES. Treasury department. Schedules for substantiation of valuations, depletion and depreciation, metal mines. 4p. (Form D—revised. Jan. 1921. Supersedes Forms A, B, C.)

REIS, BERNARD J. Depreciation and other factors bearing on coal costs; address delivered before the Coal mining institute of America, Pittsburgh, Pa., Dec. 14, 1922; reprint from Coal trade bulletin, Feb. 1 and 16, 1923. 29p.

Mixing


Grinding and mixing machines 10%

Mechanical mixing machines 10

Molding

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Molding equipment 5-7 years


Moulders 5-7 %


Moulding machines 5-7 %

Mortisers


Mortisers 5-7 %

Motor buses


ELLIS, HOWELL. Bus depreciation schedule. Power wagon, Sept. 1926, p. 44.

HAUER, ROY, and SCARRAGG, GEORGE H. Amortization. (In their Bus operating practice. c1925. p. 183-6, 192-4.)

Life—100,000 to 300,000 miles.

Tires—usually 7000 miles.

MAY, IRVILLE AUGUSTUS. Depreciation and disposition of worn-out cars. (In his Motor bus accounting practice. c1926. p. 74-6.)

Large buses 3-5 cents a mile

Automobile and small buses 3 years


Motors


Motor or generator 12-15 years

GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1926. p. 16.)

Motors—same as generators.

Generators:

A. C. 30 years

D. C. 20

GREAT BRITAIN. Board of inland revenue. Depreciation rates. (In Accountants' diary, 1924, 1925. p. 72, 73.)

Electric motors

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Motors, electric 8-20 years


On cost 4.5 %

On reducing balance 10 %
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Motors—(Continued)

ILLINOIS manufacturers’ costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its compilation and treatment in ordinary manufacturing operations. C1925. p. 25.)

<table>
<thead>
<tr>
<th></th>
<th>Low</th>
<th>Average</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motors</td>
<td></td>
<td>4.75%</td>
<td>8.64%</td>
</tr>
</tbody>
</table>


Motors 5%

Moving pictures

SAUNDERS, RICHARD W. Motion picture industry, from a banker’s standpoint. 11p. Journal of the American bankers association, Sept. 1923. 50% in 90 days; 88% in 1 year; 100% in 2 years.

BOYNTON, L. W. Distribution of moving pictures. (In Business side of motion pictures. 1924. p. 7–9.)

Cost is depreciated monthly; 50% in 90 days; 88% in 1 year; 100% in 2 years. The ratio of depreciation corresponds to the expected returns from rentals, but it is made irrespective of these returns.

MONTGOMERY, ROBERT H. Motion picture theaters. (In his Income tax procedure, 1926. p. 1441.)

MONTGOMERY, ROBERT H. Moving pictures. (In his Income tax procedure, 1926. p. 1454.) 85%—1st year; 10%—2nd year; 5%—3rd year.

SAUNDERS, RICHARD W. Motion pictures and the banker. Reprint. Bankers magazine, Jan. 1924, p. 29–42.

SCHLESSINGER, MAX. Accounting for film exchanges; reprinted from Motion picture journal, June 4, 1921. 4p.

Mules

See Depreciation, depletion and obsolescence—Horses.

Newspapers

MONTGOMERY, ROBERT H. Newspapers. (In his Income tax procedure, 1926. p. 1441.)

ROGERS, JASON. Budget system. (In his Newspaper building; 1918. p. 265–9.)

Machinery 10%

Furniture

SWINDELL, WALTER S. Depreciation. (In his Newspaper accounting and cost finding. 1924. p. 56–7.)

Notching machines


Notching machines 5–7%

Office buildings


<table>
<thead>
<tr>
<th>Group Equipment</th>
<th>Economical life</th>
<th>Annual depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Buildings:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>class A constr.</td>
<td>50 years</td>
<td>2%</td>
</tr>
<tr>
<td>class B constr.</td>
<td>40</td>
<td>2½%</td>
</tr>
<tr>
<td>class C constr.</td>
<td>33</td>
<td>3%</td>
</tr>
<tr>
<td>floors, wood</td>
<td>20</td>
<td>5%</td>
</tr>
<tr>
<td>floors, marble and tile</td>
<td>20</td>
<td>5%</td>
</tr>
<tr>
<td>plastering</td>
<td>20</td>
<td>5%</td>
</tr>
<tr>
<td>sheet metal, spouting, etc.</td>
<td>15</td>
<td>6½%</td>
</tr>
<tr>
<td>hardware</td>
<td>20</td>
<td>5%</td>
</tr>
<tr>
<td>roofing, tin</td>
<td>15</td>
<td>6½%</td>
</tr>
<tr>
<td>roofing, composition</td>
<td>15</td>
<td>6½%</td>
</tr>
<tr>
<td>roofing, shingle</td>
<td>15</td>
<td>6½%</td>
</tr>
<tr>
<td>stacks, brick</td>
<td>33</td>
<td>3%</td>
</tr>
<tr>
<td>stacks, steel</td>
<td>12</td>
<td>8½%</td>
</tr>
<tr>
<td>doors</td>
<td>33</td>
<td>3%</td>
</tr>
<tr>
<td>windows (complete)</td>
<td>33</td>
<td>3%</td>
</tr>
<tr>
<td>interior wood trim</td>
<td>40</td>
<td>2½%</td>
</tr>
<tr>
<td>B. Building appurtenances:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>standpipes</td>
<td>15</td>
<td>6½%</td>
</tr>
<tr>
<td>flag poles</td>
<td>25</td>
<td>4%</td>
</tr>
<tr>
<td>fire escapes</td>
<td>20–50</td>
<td>2–5%</td>
</tr>
<tr>
<td>deep wells</td>
<td>22</td>
<td>4½%</td>
</tr>
<tr>
<td>sewers</td>
<td>12</td>
<td>8%</td>
</tr>
<tr>
<td>sidewalks</td>
<td></td>
<td></td>
</tr>
<tr>
<td>paving</td>
<td></td>
<td></td>
</tr>
<tr>
<td>retaining walls</td>
<td>20</td>
<td>2½%</td>
</tr>
<tr>
<td>tanks, steel</td>
<td>15</td>
<td>6½%</td>
</tr>
<tr>
<td>tanks, wood</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Mechanical equipment:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>heating and ventilating</td>
<td></td>
<td></td>
</tr>
<tr>
<td>sprinklers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>inside electric wiring</td>
<td></td>
<td></td>
</tr>
<tr>
<td>elevators</td>
<td>20</td>
<td>5%</td>
</tr>
<tr>
<td>fire alarm apparatus</td>
<td></td>
<td></td>
</tr>
<tr>
<td>fire prevention apparatus</td>
<td></td>
<td></td>
</tr>
<tr>
<td>air compressors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>shafting, pulleys</td>
<td></td>
<td></td>
</tr>
<tr>
<td>hangers, belting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>plumbing</td>
<td>17</td>
<td>6%</td>
</tr>
<tr>
<td>electric light and power wiring</td>
<td>17</td>
<td>6%</td>
</tr>
<tr>
<td>refrigeration machinery</td>
<td>15</td>
<td>6½%</td>
</tr>
</tbody>
</table>
### DEPRECIATION, DEPLETION AND OBsolescence—Office buildings—(Continued)

<table>
<thead>
<tr>
<th>D. Power and steam plant equipment:</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>boilers</td>
<td>water purifying plant</td>
<td>engines</td>
<td>superheaters</td>
</tr>
<tr>
<td>stokers—moving parts</td>
<td>steam turbines</td>
<td>dynamos</td>
<td>electric machinery—generators</td>
</tr>
<tr>
<td>electric machinery—motors</td>
<td>switch parts</td>
<td>cable, underground</td>
<td>electric wiring-power machinery</td>
</tr>
<tr>
<td>steam plant equipment</td>
<td>piping</td>
<td>stokers—fixed parts</td>
<td>storage batteries</td>
</tr>
<tr>
<td>engines</td>
<td></td>
<td>engines—gas and oil</td>
<td>fuel oil system</td>
</tr>
<tr>
<td>gas and oil</td>
<td></td>
<td>gas plant equipment</td>
<td>hydraulic plant equipment</td>
</tr>
<tr>
<td>pumps</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>E. Furniture and fixtures:</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>partitions, wood</td>
<td>mechanical office equipment</td>
<td>telephone equipment</td>
<td>carpets, rugs, linoleum</td>
</tr>
<tr>
<td>vacuum cleaners, portable</td>
<td>vacuum cleaners, stationary</td>
<td>vacuum cleaners, hand</td>
<td>scrubbing machines</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>meters</td>
</tr>
</tbody>
</table>

**Average for equipment:**

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Caissons and excavations</td>
</tr>
<tr>
<td></td>
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<tr>
<td></td>
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<td></td>
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<tr>
<td></td>
</tr>
</tbody>
</table>

### Office buildings.

Analysis of reproduction costs, depreciation and maintenance.

<table>
<thead>
<tr>
<th>Classifications</th>
<th>Reproduction cost</th>
<th>Accrued depreciation</th>
<th>Annual depreciation</th>
<th>Annual maintenance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Structure:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>foundation</td>
<td>7.5%</td>
<td>16%</td>
<td>13%</td>
<td>0%</td>
</tr>
<tr>
<td>retaining walls, areas, etc.</td>
<td>5%</td>
<td>35</td>
<td>35</td>
<td>.5</td>
</tr>
<tr>
<td>Exterior walls:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>plain masonry</td>
<td>8</td>
<td>16</td>
<td>13%</td>
<td>0</td>
</tr>
<tr>
<td>cut stone, main entrance</td>
<td>1</td>
<td>25</td>
<td>3%</td>
<td>.5</td>
</tr>
</tbody>
</table>
### DEPRECIATION, DEPLETION AND OBSOLESCENCE—Office buildings—(Continued)

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>cut stone, veneer and trim</td>
<td>1.5</td>
<td>10</td>
</tr>
<tr>
<td>face brick</td>
<td>1</td>
<td>12</td>
</tr>
<tr>
<td>terra cotta trim</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>cut stone cornices</td>
<td>1.7</td>
<td>20</td>
</tr>
<tr>
<td>Sidewalk</td>
<td>.6</td>
<td>50</td>
</tr>
<tr>
<td>Structural steel</td>
<td>14</td>
<td>16</td>
</tr>
<tr>
<td>Fire proofing</td>
<td>8.5</td>
<td>16</td>
</tr>
<tr>
<td>Sub-floor construction</td>
<td>6.5</td>
<td>16</td>
</tr>
<tr>
<td>Exterior finish:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>roof</td>
<td>.3</td>
<td>60</td>
</tr>
<tr>
<td>skylights</td>
<td>.2</td>
<td>30</td>
</tr>
<tr>
<td>steel metal cornices</td>
<td>1.5</td>
<td>40</td>
</tr>
<tr>
<td>fire escapes</td>
<td>.5</td>
<td>30</td>
</tr>
<tr>
<td>smoke stacks</td>
<td>4</td>
<td>45</td>
</tr>
<tr>
<td>Total structure</td>
<td>55.5</td>
<td>18.6</td>
</tr>
</tbody>
</table>

**Interior finish:**

<table>
<thead>
<tr>
<th>Partitions:</th>
<th>Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>first story</td>
<td>1.5</td>
<td>35</td>
</tr>
<tr>
<td>upper stories</td>
<td>7</td>
<td>25</td>
</tr>
<tr>
<td>Finish floors:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>first story</td>
<td>1.25</td>
<td>50</td>
</tr>
<tr>
<td>upper stories—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>corridors</td>
<td>.75</td>
<td>70</td>
</tr>
<tr>
<td>rooms</td>
<td>1.0</td>
<td>30</td>
</tr>
<tr>
<td>Trim other than doors and windows</td>
<td>2</td>
<td>25</td>
</tr>
<tr>
<td>Doors with trim, glass and hardware</td>
<td>3.5</td>
<td>20</td>
</tr>
<tr>
<td>Windows, trim, glass and hardware</td>
<td>2.2</td>
<td>30</td>
</tr>
<tr>
<td>Stairs—first story</td>
<td>.2</td>
<td>30</td>
</tr>
<tr>
<td>Stairs—upper stories</td>
<td>.1</td>
<td>24</td>
</tr>
<tr>
<td>Toilet rooms</td>
<td>1.1</td>
<td>25</td>
</tr>
<tr>
<td>Painting and decorating:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>first story</td>
<td>.5</td>
<td>20</td>
</tr>
<tr>
<td>upper stories—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>corridors</td>
<td>1.0</td>
<td>30</td>
</tr>
<tr>
<td>rooms</td>
<td>1.5</td>
<td>35</td>
</tr>
<tr>
<td>elevator enclosure</td>
<td>.6</td>
<td>25</td>
</tr>
<tr>
<td>Total interior finish</td>
<td>24.5</td>
<td>28.9</td>
</tr>
</tbody>
</table>

**Mechanical plants:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>steam plant</td>
<td>2</td>
<td>40</td>
</tr>
<tr>
<td>electric plant</td>
<td>1</td>
<td>50</td>
</tr>
<tr>
<td>elevator plant</td>
<td>4</td>
<td>35</td>
</tr>
<tr>
<td>refrigeration plant</td>
<td>1</td>
<td>40</td>
</tr>
<tr>
<td>pumps, tanks, etc.</td>
<td>1.5</td>
<td>45</td>
</tr>
<tr>
<td>Total mechanical plant</td>
<td>9.5</td>
<td>39.5</td>
</tr>
</tbody>
</table>

**Service fixtures:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plumbing:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>piping</td>
<td>2.25</td>
<td>40</td>
</tr>
<tr>
<td>fixtures</td>
<td>2.25</td>
<td>35</td>
</tr>
<tr>
<td>Steam heating:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>piping</td>
<td>1.0</td>
<td>30</td>
</tr>
<tr>
<td>radiators</td>
<td>1.5</td>
<td>35</td>
</tr>
<tr>
<td>Electric system:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>main wiring</td>
<td>1.5</td>
<td>30</td>
</tr>
<tr>
<td>fixtures</td>
<td>1</td>
<td>35</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>.5</td>
<td>35</td>
</tr>
<tr>
<td>Fire system</td>
<td>5</td>
<td>30</td>
</tr>
<tr>
<td>Total service fixtures</td>
<td>10.5</td>
<td>34.6</td>
</tr>
<tr>
<td>Total of buildings</td>
<td>100</td>
<td>24.8</td>
</tr>
</tbody>
</table>


Office buildings:

- frame
- brick and masonry 2.5% 2

**Oil equipment**


Oil systems: Oil testing machines 10% Oil filters 10

**Oil refineries**


MORELAND, DAVID F., and McKEE, RAYMOND W. Depreciation of equipment. (In their Accounting for the petroleum industry. 1925. p. 160.)

Quotes rates given in the Manual for the oil and gas industry.

**Oil storage systems**

AMERICAN drop forging institute. Depreciation. (In its Essentials of drop forging accounting. 1924. p. 36-9.) Oil storage system 7%
DEPRECIATION, DEPLETION AND OBsolesCENCE—(Continued)

Oils
BROWN, ROBERT WESLEY. Depreciation and depletion. (In his Valuation of oil and gas lands. 1924. p. 135-46, 198-202.)


HAIG, ROBERT MURRAY. Analysis of the federal revenue act of 1926; exemptions increased, surtax reduced, capital stock tax repeated; mine discovery clause more liberal; oil well depletion flat 27½% in lieu of discovery. Engineering and mining journal-press, March 6, 1926, p. 411-3.


McELROY, JOSEPH. Depletion of oil and gas properties; a paper read before the regional meeting of the American institute of accountants held at Dallas, Texas, Oct. 26 and 27, 1923. 36p.

MONTGOMERY, ROBERT H. Determination of the depletion allowance. (In his Income tax procedure, 1926. p. 1553-79.)

MONTGOMERY, ROBERT H. Oil wells. (In his Income tax procedure, 1926. p. 1441-4.)

MORLAND, DAVID F., and MCKEE, RAYMOND W. Depletion of properties; depreciation of equipment. (In their Accounting for the petroleum industry. 1925. p. 26-35, 43-54.)


Painting

Paper, cardboard, etc.
MONTGOMERY, ROBERT H. Paper manufacturers. (In his Income tax procedure, 1926. p. 1445.)


Paper containers
WILLIAMSON, A. Depreciation. (In his Costing system for paper bag manufacturers and dealers in bags and wrapping papers. 1924.)

A minimum percentage off the diminishing value:

| Engine, boiler and shafting | 5% |
| General plant, machinery and electric motors | 7½% |
| Type | 10 |
| Motor vehicles | 20 |

Paper mills

DEPRECIATION. (In Accountants' handbook. 1923. p. 550.)

Quotes various authorities.

DOHR, J. L. Depreciation. (In his Cost accounting. 1924. p. 382.)

Paper mills


Paper and pulp mills:

| Frame | 5% |
| Brick and masonry | 2½ |


Paper mills:

| Mill with neither sulphite nor pulp mill | Composite rates |
| Mill with sulphite mill | 5% |
| Mill with sulphite and pulp mill | 6 |

Patents, copyrights, trademarks, etc.

APPORTIONING depreciation on patents. Pace student, Dec. 1926, p. 16.

DEPRECIATION. (In Accountants' handbook. 1923. p. 550-1.)

Quotes various authorities.


ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 25.)

Patents

Low | Average | High
--- | --- | ---
5.88% | 15.29% | 30%

KESTER, ROY B. Elements of depreciation in patents. (In his Accounting theory and practice. c1925. p. 347-52.)


MONTGOMERY, ROBERT H. Patents. (In his Income tax procedure, 1926. p. 1445-51.)

NEW YORK (state). Tax commission. Income tax bureau. Depreciation of patent or copyright. (In its Manual 23, supplement to personal income tax regulations, promulgated Nov. 8, 1923, issued pursuant to article 16 of the tax law. p. 6-7.)


Patterns, drawings, models, etc.

DEPRECIATION. (In Accountants' handbook. 1923. p. 551.)

Quotes various authorities.

DEPRECIATION of tools, etc. made for special jobs. Accounting, commerce and insurance, July 1923, p. 94.

DOHR, J. L. Depreciation. (In his Cost accounting. 1924. p. 382.)

Patterns


HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Patterns

2-3 years

HAIG, ROBERT MURRAY. Analysis of the federal revenue act of 1926; exemptions increased, surtax reduced, capital stock tax repeated; mine discovery clause more liberal; oil well depletion flat 27½% in lieu of discovery. Engineering and mining journal-press, March 6, 1926, p. 411-3.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Patterns, drawings, models, etc.—(Continued)

Patterns (standard): On cost metal, net additions 75% wood, net additions 100
All patterns required for a particular order or contract to be charged to the job.
Drawings: All new standard drawings to be charged to expenses. All drawings required for a particular order or contract to be charged to the job.

ILLINOIS manufacturers’ costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925, p. 25.)

Patterns
KOHLER, ERIC L., and PETTENGILL, PAUL W. Depreciation, amortization and depletion reserves. (In their Principles of auditing. 1924. p. 112-4.)
Patterns
MONTGOMERY, ROBERT H. Patterns, drawings, models, designs, etc. (In his Income tax procedure, 1926. p. 1451-3.)

OBSOLESCENCE of tools and patterns in electrical industry. Iron age, July 17, 1924, p. 151.

Drawings On cost 15–30%
Patterns 10–25

Pavements and paving
DOHR, J. L. Depreciation. (In his Cost accounting. 1924. p. 382.)
Sidewalks 5–10%
Paving 5–15
On reducing balance Pavements, sidewalks 4.5% 10%

Phonographs

Photo-engraving
AMERICAN photo-engravers’ association. Rates of depreciation in use. (In its Costs and profits in photo-engraving for 1923. p. 6, 18.)
AMERICAN photo-engravers’ association. Rates of depreciation in use. (In its Costs and profits in photo-engraving for 1924. c1925.)
Summary of rates reported by 160 plants—10% per year favored by most plants. Automobiles 20%–33⅓%.
AMERICAN photo-engravers’ association. Depreciation. (In its Manual of the standard cost system for photo-engravers, with suggestions for a uniform system of bookkeeping and a method for making the cost system part of the general bookkeeping system. c1925.)
The department investment is divided by the estimated life in months of the assets; usually 10 years (120 months) for machinery, equipment, and fixtures.
Automobiles 4 years (48 months)
DEPRECIATION rates. Photo-engravers’ bulletin, June 1924, p. 61.
Machinery, equipment, furniture and fixtures 10 years
Small fixtures, such as glassware, funnels, etc., and automobiles and motor-delivery equipment 4 years

Photographers

Physicians
INCOME tax notes, depreciation. Accounting, commerce and insurance, July 1925, p. 89.

Pipe
DEPRECIATION. (In Accountants’ handbook. 1923. p. 551.)
Quotes various authorities.
GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)
Piping 35 years
HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
Piping, general 10–25 years
On cost 6% On reducing balance 15%
Power piping
Steam piping 5%

Pipe threading machines
Pipe threading machines 5–7%

Planing
Planers 5–7%
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Plant equipment

Play brokers
MONTGOMERY, ROBERT H. Play brokers. (In his Income tax procedure, 1924. p. 1152-3.)

Plumbing

Water and sewer piping and sanitary fixtures (where separate)
All repairs and maintenance to be charged to appropriate repair account.

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation; comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 25.)

Pointing machines

Poles

Cross arms:
<table>
<thead>
<tr>
<th>Untreated</th>
<th>Fir life</th>
<th>Pine years</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>10</td>
<td>30</td>
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<tr>
<td>treated by empty cell process</td>
<td>25</td>
<td>18</td>
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<tr>
<td>treated by dipping process, creosote</td>
<td>20</td>
<td>19</td>
</tr>
<tr>
<td>dipping in carbolineum</td>
<td>21</td>
<td>19</td>
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</tbody>
</table>

Porter bars

Power plants
DEPRECIATION. (In Accountants' handbook. 1923. p. 552.)

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Power plant equipment
13 years

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation; comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 25.)

Power plant, power equipment

<table>
<thead>
<tr>
<th>Power plant</th>
<th>Low 4%</th>
<th>Average 5.75%</th>
<th>High 7.60%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Air compressors</td>
<td>5</td>
<td>7.80</td>
<td>12.50</td>
</tr>
<tr>
<td>Alternators</td>
<td>20-25 years</td>
<td>4-5%</td>
<td></td>
</tr>
<tr>
<td>Belters</td>
<td>20-25</td>
<td>4-5</td>
<td></td>
</tr>
<tr>
<td>Blowers</td>
<td>15-20</td>
<td>5-6%</td>
<td></td>
</tr>
<tr>
<td>Boilers: general</td>
<td>10-40</td>
<td>2 1/2-10</td>
<td></td>
</tr>
<tr>
<td>Firetube</td>
<td>13</td>
<td>3 1/2</td>
<td></td>
</tr>
<tr>
<td>Watertube</td>
<td>20</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Breaching and connections</td>
<td>10-33</td>
<td>3-10</td>
<td></td>
</tr>
<tr>
<td>Buildings: brick</td>
<td>14-50</td>
<td>2-7</td>
<td></td>
</tr>
<tr>
<td>Concrete</td>
<td>25-70</td>
<td>13 3/4-4</td>
<td></td>
</tr>
<tr>
<td>Corrugated iron</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Firepoof modern</td>
<td>25-50</td>
<td>2-4</td>
<td></td>
</tr>
<tr>
<td>Frame</td>
<td>17-33</td>
<td>3-6</td>
<td></td>
</tr>
<tr>
<td>Chimneys: brick</td>
<td>14-33</td>
<td>3-7</td>
<td></td>
</tr>
<tr>
<td>Steel</td>
<td>10-25</td>
<td>4-10</td>
<td></td>
</tr>
<tr>
<td>Chutes, loading and unloading</td>
<td>4-10</td>
<td>10-25</td>
<td></td>
</tr>
<tr>
<td>Clinker grinding machinery</td>
<td>12</td>
<td>8 1/2</td>
<td></td>
</tr>
<tr>
<td>Compressors, air</td>
<td>13-17</td>
<td>6-7 1/2</td>
<td></td>
</tr>
<tr>
<td>Condensers</td>
<td>10-30</td>
<td>3 1/2-10</td>
<td></td>
</tr>
<tr>
<td>Converters, rotary</td>
<td>15-30</td>
<td>3-6 1/2</td>
<td></td>
</tr>
<tr>
<td>Conveyors, coal or ash</td>
<td>10-20</td>
<td>5-10</td>
<td></td>
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<tr>
<td>Cranes: locomotive</td>
<td>10-11</td>
<td>9 1/2-10</td>
<td></td>
</tr>
<tr>
<td>Traveling</td>
<td>17-22</td>
<td>4 3/4-7 1/2</td>
<td></td>
</tr>
<tr>
<td>Engines: gas</td>
<td>10-20</td>
<td>5-10</td>
<td></td>
</tr>
<tr>
<td>Oil</td>
<td>25-30</td>
<td>3 3/4-4</td>
<td></td>
</tr>
<tr>
<td>Steam</td>
<td>10-25</td>
<td>4-10</td>
<td></td>
</tr>
<tr>
<td>Fans, ventilating</td>
<td>17</td>
<td>7 1/2</td>
<td></td>
</tr>
<tr>
<td>Feed-water heaters</td>
<td>16-30</td>
<td>3 1/2-6</td>
<td></td>
</tr>
<tr>
<td>Fire extinguishers</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Fuel economizers</td>
<td>25</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Fuel oil equipment</td>
<td>25</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Furnaces, air</td>
<td>17</td>
<td>7 1/2</td>
<td></td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Power plants—(Continued)

<table>
<thead>
<tr>
<th>Item</th>
<th>On cost</th>
<th>On reducing balance</th>
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</thead>
<tbody>
<tr>
<td>Gages—engine room equipment</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>General gas appliances</td>
<td>10-12½</td>
<td>8-10</td>
</tr>
<tr>
<td>Hand cars</td>
<td>14</td>
<td>7</td>
</tr>
<tr>
<td>Heating and ventilating system</td>
<td>17-25</td>
<td>4-6</td>
</tr>
<tr>
<td>Hoists</td>
<td>8-17</td>
<td>7-12½</td>
</tr>
<tr>
<td>Hose, fire</td>
<td>5</td>
<td>20</td>
</tr>
<tr>
<td>Hydrants</td>
<td>33-50</td>
<td>2-3</td>
</tr>
<tr>
<td>Injectors, boiler</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Lockers, steel</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Meters:</td>
<td></td>
<td></td>
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<tr>
<td>electric</td>
<td>12½-20</td>
<td>4-8</td>
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<tr>
<td>gas</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>natural gas</td>
<td>5</td>
<td>20</td>
</tr>
<tr>
<td>oil</td>
<td>17</td>
<td>7½</td>
</tr>
<tr>
<td>steam flow</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>water</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Motors, electric</td>
<td>8-25</td>
<td>4-12½</td>
</tr>
<tr>
<td>Pavements:</td>
<td></td>
<td></td>
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<tr>
<td>asphalt</td>
<td>14</td>
<td>7</td>
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<tr>
<td>brick</td>
<td>22</td>
<td>4½</td>
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<td>wood block</td>
<td>20-30</td>
<td>3½-5</td>
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<td>Piping:</td>
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<tr>
<td>general</td>
<td>10-25</td>
<td>4-10</td>
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<tr>
<td>air</td>
<td>20</td>
<td>5</td>
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<tr>
<td>fuel oil</td>
<td>10-20</td>
<td>5-10</td>
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<tr>
<td>water and steam</td>
<td>17-20</td>
<td>5-7½</td>
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<tr>
<td>covering</td>
<td>22-25</td>
<td>4-4½</td>
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<tr>
<td>Plumbing</td>
<td>25-30</td>
<td>3½-4</td>
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<tr>
<td>Power plant equipment</td>
<td>17</td>
<td>7½</td>
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<tr>
<td>Pumps</td>
<td>12-20</td>
<td>5-8½</td>
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<tr>
<td>Shifting—pulleys, etc.</td>
<td>10-25</td>
<td>4-10</td>
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<tr>
<td>Shop furniture</td>
<td>10</td>
<td>10</td>
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<tr>
<td>Sprinkler systems</td>
<td>17-33</td>
<td>3-7½</td>
</tr>
<tr>
<td>Stacks:</td>
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<td></td>
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<tr>
<td>brick</td>
<td>14-33</td>
<td>3-7</td>
</tr>
<tr>
<td>steel</td>
<td>4-10</td>
<td></td>
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<tr>
<td>Standpipes</td>
<td>50-100</td>
<td>1-2</td>
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<tr>
<td>Steam power plants</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Steam separators</td>
<td>10</td>
<td>10</td>
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<tr>
<td>Steam traps</td>
<td>17</td>
<td>7½</td>
</tr>
<tr>
<td>Stokers:</td>
<td></td>
<td></td>
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<tr>
<td>fixed parts</td>
<td>20</td>
<td>5</td>
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<tr>
<td>moving parts</td>
<td>5</td>
<td>20</td>
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<tr>
<td>Superheaters</td>
<td>33</td>
<td>3½</td>
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<tr>
<td>Switchboards</td>
<td>12</td>
<td>8½</td>
</tr>
<tr>
<td>Transformers</td>
<td>15-22</td>
<td>4½-6½</td>
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<td>Turbines:</td>
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<tr>
<td>steam</td>
<td>15-40</td>
<td>2½-6½</td>
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<tr>
<td>water</td>
<td>34-50</td>
<td>2-3½</td>
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<td>Valves:</td>
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<td></td>
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<tr>
<td>general</td>
<td>17-25</td>
<td>4-6</td>
</tr>
<tr>
<td>gate, brass</td>
<td>20</td>
<td>5</td>
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<tr>
<td>gate, iron</td>
<td>10</td>
<td>10</td>
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<tr>
<td>Ventilating system</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Wagons, dump and hauling</td>
<td>5½</td>
<td>18½</td>
</tr>
<tr>
<td>Water purifying plant</td>
<td>18</td>
<td>5½</td>
</tr>
<tr>
<td>Sprinkler systems</td>
<td>17</td>
<td>7½</td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Item</th>
<th>On cost</th>
<th>On reducing balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boilers</td>
<td>5-7½%</td>
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</tr>
<tr>
<td>Steam piping</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Steam engines</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Steam turbines</td>
<td>4-5</td>
<td></td>
</tr>
<tr>
<td>Belted generators</td>
<td>5-7½</td>
<td></td>
</tr>
<tr>
<td>Wires and cables</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Switchboards</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Motors</td>
<td>5</td>
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</tbody>
</table>

Presses


<table>
<thead>
<tr>
<th>Item</th>
<th>On cost</th>
<th>On reducing balance</th>
</tr>
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<tbody>
<tr>
<td>Punch presses</td>
<td>4.5%</td>
<td>10%</td>
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</table>


<table>
<thead>
<tr>
<th>Item</th>
<th>On cost</th>
<th>On reducing balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hydraulic forging presses</td>
<td>5-7%</td>
<td></td>
</tr>
<tr>
<td>Bending presses</td>
<td>5-7</td>
<td></td>
</tr>
<tr>
<td>Arbor presses</td>
<td>5-7</td>
<td></td>
</tr>
<tr>
<td>Straightening presses</td>
<td>5-7</td>
<td></td>
</tr>
<tr>
<td>Trimming presses</td>
<td>5-7</td>
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</table>

Printing


DEPRECIATION. (In *Accountants' handbook*, 1923. p. 552.)

Quotes various authorities.
DEPRECIATION, DEPLETION AND OBsolescence—Printing—(Continued)


ILLINOIS manufacturers’ costs association. Table of rates for the straight line method of figuring depreciation. (In its *Depreciation, comments and its computation and treatment in ordinary manufacturing operations*. c1925. p. 25.)

Type, rule, etc.

MONTGOMERY, ROBERT H. Printing. (In his *Income tax procedure*, 1926. p. 1452-4.)

PORTE, R. T. Depreciation. (In his *Practical cost system for printing offices*. c1920. p. 72-4.)

Machinery and equipment

Type

PORTE, R. T. Figuring replacement values. (In his *How to figure costs in a printing office*. c1924. p. 47-54.)

TEN per cent for depreciation. *Inland printer*, March 1921, p. 1004.

Printing and lithographing machinery


Printing and binding machines

Type

Stands, chases, stones

10

Public utilities


DEPRECIATION, a "minor item". *Clients' service bulletin*, Nov. 1926.

Per cent of depreciation of year to plant value, end of year (1925)

<table>
<thead>
<tr>
<th>Company</th>
<th>Central Gas and Electric</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1.13%</td>
</tr>
<tr>
<td>Columbia Gas and Electric</td>
<td>1.13%</td>
</tr>
<tr>
<td>American Telephone and Telegraph</td>
<td>4.6</td>
</tr>
<tr>
<td>Detroit Gas and Electric</td>
<td>3.4</td>
</tr>
<tr>
<td>Standard Gas and Electric</td>
<td>93</td>
</tr>
<tr>
<td>Public Service, N. J.</td>
<td>1.8</td>
</tr>
<tr>
<td>Nationwide pipeline rates</td>
<td>1.05</td>
</tr>
<tr>
<td>General Gas and Electric</td>
<td>1.4</td>
</tr>
<tr>
<td>American Water Works and Electric</td>
<td>1.4</td>
</tr>
</tbody>
</table>


HARR, H. C. When should depreciation be deducted to find the rate making value of public utilities? *Cornell law quarterly*, June 1925, p. 471-86.


HERDING and BOGGS. Discussion on depreciation, depreciation reserves and depreciation funds. Indianapolism, H. K., Herding and Boggs, c1926. 43p.


NASH, L. R. Depreciation. (In his *Economics of public utilities*, 1925. p. 176-204.)


RANSOM, WILLIAM G. Depreciation. (In his *Public and its utilities*. 1925. p. 31-73.)


DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Publishers
MONTGOMERY, ROBERT H. Publishers. (In his Income tax procedure, 1926. p. 1454.)
Cost spread over the income earning period.

Pulverisers
B. Wisconsin income tax. 1923. p. 49.)
Pulverisers 10%

Pumping
DOHR, J. L. Depreciation. (In his Cost accounting. 1924. p. 382.)
Water pumping plants 1½-2%
GOLDMAN, O. B. Depreciation. (In his Financial engineering, 1923. p. 16.)
Pumps, plunger
Pumps, centrifugal
HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
Pumps 12-20 years
H. Management through accounts. 1924. p. 312.)
On cost: On reducing balance
Pumps 6% 15%
VOXBURY, W. DEWITT. Operating experiences and economy of a Diesel engine driven pumping station. Journal
Useful life in years
Building and foundations 40
Motor pumps and other equipment 15
Engines and generators 15
Station piping 40
Oil storage tanks 14
WISCONSIN. Tax commission. Depreciation. (In its Wisconsin income tax law. Ed. 5. p. 70. Nelson,
Henry B. Wisconsin income tax. 1923. p. 48.)
Test pumps 5-7%

Pumps
5-7½% per annum. Written down value.

Punching
H. Management through accounts. 1924. p. 312.)
On cost:
Punches (standard):
Net additions 50%
WISCONSIN. Tax commission. Depreciation. (In its Wisconsin income tax law. Ed. 5. p. 70. Nelson,
Henry B. Wisconsin income tax. 1923. p. 48.)
Punching 5-7%

Quarries and quarrying
DEPRECIATION, marble company. American institute of accountants, Special bulletin no. 23, Apr. 1924, p. 5-6.
GRIGGS, C. C. Depletion, depreciation, obsolescence, repair accounts, etc., in connection with income tax reports.
Rock products, March 8, 1924, p. 66-72.
Average life
Type of equipment: Average life
Quarry machinery and equipment:
- locomotives 13 years
- tracks and cars 9
- steam shovels 11
- dredges 11
- well drills 9
- tripod drills 7
- livestock 8
- carts and wagons 7
- cableways 9
Raw department:
- crushing machinery 14
- dryers, upright 11
- dryers, rotary 11
- slurry tanks 16
- grinding machinery 13
Clinker department:
- kiln, etc. 13
- coolers, upright 12
- coolers, rotary 13
- grinding machinery 12
Coal preparing department:
- dryers 11
- grinding machinery 14
Power, light and water:
- engines 17
- boilers 15
- generators 16
- motors 14
Stock house:
- packing, loading and sack handling 10
DEPRECIATION, DEPLETION AND OBsolescence—QuARries and quarryING—(Continued)

| Machine and carpenter shop: | 15 |
| Mill buildings: |  |
| concrete | 60 |
| steel and iron | 60 |
| steel and stucco | 60 |
| frame | 60 |
| timber | 60 |
| General buildings: |  |
| concrete | 60 |
| steel and iron | 60 |
| steel and stucco | 60 |
| frame | 60 |
| frame and stucco | 60 |
| Dwellings: |  |
| concrete | 60 |
| brick | 60 |
| frame | 60 |
| frame and stucco | 60 |
| Building: | 5 |
| Timber frames to support machinery and cheap board shacks, not more than | 5 or more |
| Track, permanent | 5 |
| Ties | 5 |
| Rail | 5 |
| Trucks and automobiles | 5 |
| Cars | 5 |
| Locomotives or dinkies | 5 |
| Drills: hammer | 5 |
| tripod | 5 |
| Deep blast hole machines | 5 |
| Shovels: | 5 |
| small size, sand and gravel | 5 |
| small size, rock | 5 |
| large | 5 |
| Slack line cableways | 5 |
| Wagon loaders | 5 |
| Locomotive trains and other types of movable cranes and portable derricks | 5 |
| timber derricks | 5 |
| steel derricks | 5 |
| hoisting engines | 5 |
| Pumps | 5 |
| Boilers | 5 |
| Stationary engine | 5 |
| Dynamos and motors | 5 |
| Crushers: | 5 |
| small | 5 |
| large | 5 |
| Screens | 5 |
| Elevators and other conveyors | 5 |
| Washing machines: | 5 |
| small | 5 |
| large | 5 |
| Cableways with two towers | 5 |
| Ships and buckets | 5 |
| Bins | 5 |
| Structures, temporary, 25-35% 1st year | 5 |
| Structures, permanent, divide rest evenly over other four years, 3-4% | 5 |
| Ties | 5 |
| Rail | 5 |
| Automobiles | 5 |
| Cars: | 5 |
| small | 5 |
| large | 5 |
| Locomotives or dinkies | 5 |
| Drills: hammer | 5 |
| tripod | 5 |
| Power shovels, small: sand or gravel | 5 |
| rock | 5 |
| Cableways | 5 |
| Wagon loaders | 5 |
| Locomotive trains, movable, movable cranes and portable derricks | 5 |
| Derricks: timber | 5 |
| steel | 5 |
| hoisting | 5 |
| Pumps | 5 |
| Crushing, washing and screening plant: boilers | 5 |
| stationery engine | 5 |
| dynamos and motors | 5 |
| crushers | 5 |
| Screens | 5 |
| Elevators and conveyors | 5 |
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Quarries and quarrying—(Continued)

Washing machines:
  smaller  10
  larger  20
Cableways  20
Ships and bucllets, derricks, cranes, etc.  5


Racks

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation.
(In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925, p. 24.)

<table>
<thead>
<tr>
<th></th>
<th>Low</th>
<th>Average</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td>Racks</td>
<td>9%</td>
<td>11.80%</td>
<td>15%</td>
</tr>
</tbody>
</table>

Radio

INCOME tax notes, depreciation. Accounting, commerce and insurance, Nov. 1924, p. 201.

Wireless installations 5% on original cost

Radiological plant

NEW ZEALAND. Commissioner of taxes. Rates per cent of depreciation fixed by the commissioner of taxes for allowances in income tax assessments. Accountants' journal (New Zealand), Feb. 1925, p. 249.

Radiological plant—amount written off up to 5% of original value.

Radium

DEPRECIATION. (In Accountants' handbook. 1923, p. 553.)

Quotes various authorities.

Railroads

APPLICATION of cost depreciation and decrction. Railway age, Aug. 9, 1924, p. 226.


CARTER, ROBERT A. Concerning depreciation; testimony given before the interstate commerce commission on Nov. 22, 1923, 94p.
CARTER, ROBERT A., and RANSOM, WILLIAM L. Depreciation of railroad and public utilities; memorandum filed with . . . interstate commerce commission. 118p.

COST data on operation of a cinder plant. Railway review, Aug. 23, 1924, p. 294-5.
Cinder plant

DEPRECIATION. (In Accountants' handbook. 1923, p. 553-6.)

Quotes various authorities.

DEPRECIATION and reserves. Railway age, Aug. 9, 1924, p. 228.


Railroad

DOHR, J. L. Depreciation. (In his Cost accounting. 1924, p. 382.)

Railways


Life—Years

Crossarms:
  untreated  15  10
  treated by empty cell process  25  30
  dipping process, creosote  20  18
  dipping in carbolineum  21  19

I. C. C. to prescribe depreciation charges; presidents' committee says fixed property properly maintained not subject to depreciation. Railway age, Sept. 1, 1923, p. 383-8.

ILIINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation.
(In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925, p. 25.)


Siding, railroad

INTER-STATE commerce commission extends time for filing of depreciation accounting statement of railroads; extended Commercial and financial chronicle, May 14, 1927, p. 2855.

MACHINE tools will not last forever. Railway age, Nov. 3, 1923, p. 799.

MONTGOMERY, ROBERT H. Railroad sidings. (In his Income tax procedure, 1926, p. 1454.)

MORE about the shipper and depreciation. Railway age, July 12, 1924, p. 49.

MORE on depreciation; the contradictions analyzed. Railway age, July 26, 1924, p. 144.

NATIONAL association of railroad and utilities commissioners. Report of committee on statistics and accounts of railroad companies. (In its Proceedings, 1923, p. 335-43.)

NEW ZEALAND. Commissioner of taxes. Rates per cent of depreciation fixed by the commissioner of taxes for allowances in income tax assessments. Accountants' journal (New Zealand), Feb. 1925, p. 249.

Cash railway systems—amount written off up to 10% on diminishing value.

NO set rule for charging depreciation. Railway age, Aug. 2, 1924, p. 188.


RAILWAYS and depreciation. Queensland accountants and secretaries' journal, June 1926, p. 77-8.

DEPRECIATION, DEPLETION AND OBsolescence—Railroads—(Continued)


Tunnels, and subways (for perishable material only) Bridges, trestles, and culverts

Elevated structures Snow and sand fences and snowsheds Crossings and signs


Steam locomotives Other locomotives Freight-train cars Passenger-train cars Motor equipment of cars Floating equipment Work equipment Miscellaneous equipment

Depreciation charges under "equipment" accounts should be applied without limitation as to minimum costs.

UNITED STATES. Interstate commerce commission. No. 14700; depreciation charges of telephone companies; no. 15100, depreciation charges of steam railroad companies; submitted Apr. 19, 1924, decided Nov. 1926.

WHITTEN, ROBERT H. Accrued intrinsic depreciation and annual depreciation allowance. (In his Valuation of public service corporations. Ed. 2. 1928. v. 2, p. 1651-1874.)

Refrigeration


SCHLINGMAN, PAUL. Application of electric energy to the modern ice making and refrigerating plant. Refrigerating engineer, Nov. 1924, p. 165-72.

Electric plant: buildings machinery

Uniflow engine driven plant: buildings machinery

One engine driven plant: buildings machinery

Rate

Timber, 6%; Steel structures, 1¼%; masonry bridge structures, 1%; masonry and steel structures, 1½% Same as Bridges, trestles and culverts

Steel structures, 1¼%; masonry bridge structures, 1%; masonry and steel structures, 1½% Metal, 1¼%; frame, 2%; masonry, 1%

Masonry, 1%; wood, 4% Frame, 2%; masonry, 1%; metal, 1½%

Masonry, 1%; timber, 2%; metal, 1½% Rate

Metal, 3%; wood, 5% Frame, 2%; masonry, 1%; metal, 1½%

Masonry, 1%; timber, 2%; metal, 1½%

Refrigeration


Reservoirs

DEPRECIATION. (In Accountants' handbook, 1923. p. 556.) Quotes various authorities.

Restaurants, cafés, etc.

COOPER, HARRY. Depreciation—why it is necessary. Alarm clock, July, Aug. 1922.

Dining room furniture: catering establishments hotels clubs hospitals

China and glassware: cafeteria first class restaurant club

Kitchen utensils Refrigeration, etc.

Electrical work, plumbing, ventilating and permanent improvements to a building

Refuse

DEPRECIATION, DEPLETION AND OBsolescence—Restaurants, cafés, etc.—(Continued)


Restaurant furniture—10% per annum generally accepted average.

Kitchen utensils—Government allows 25 to 30%.


Composite figure of 10% on all restaurant equipment.


Equipment in use

<table>
<thead>
<tr>
<th></th>
<th>China</th>
<th>Glassware</th>
<th>Silver</th>
<th>Linen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average depreciated value at end of:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1st year</td>
<td>95</td>
<td>100</td>
<td>90</td>
<td>83½</td>
</tr>
<tr>
<td>2nd year</td>
<td>90</td>
<td>100</td>
<td>80</td>
<td>66%</td>
</tr>
<tr>
<td>3rd year</td>
<td>85</td>
<td>100</td>
<td>70</td>
<td>50</td>
</tr>
<tr>
<td>4th year</td>
<td>80</td>
<td>100</td>
<td>60</td>
<td>50</td>
</tr>
<tr>
<td>5th year and thereafter</td>
<td>75</td>
<td>100</td>
<td>50</td>
<td>50</td>
</tr>
</tbody>
</table>

Based on room sales—

<table>
<thead>
<tr>
<th>Rooms:</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>china and glass</td>
<td>$0.03</td>
<td>$0.25</td>
<td>$0.15</td>
</tr>
<tr>
<td>linen</td>
<td>1.20</td>
<td>1.77</td>
<td>1.40</td>
</tr>
</tbody>
</table>

Based on food sales—

<table>
<thead>
<tr>
<th>Restaurant:</th>
<th>China and glass</th>
<th>Linen</th>
<th>Silver</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.00</td>
<td>2.70</td>
<td>1.92</td>
<td></td>
</tr>
<tr>
<td>.56</td>
<td>1.26</td>
<td>1.07</td>
<td></td>
</tr>
<tr>
<td>.73</td>
<td>.89</td>
<td>.79</td>
<td></td>
</tr>
</tbody>
</table>

MONTGOMERY, ROBERT H. Restaurants. (In his Income tax procedure. 1926. p. 1455.)

Retail trade

DEPRECIATION. (In Accountants' handbook. 1923. p. 556.)

Quotes various authorities.


(In its Operating expenses in department stores in 1922. 1923. p. 22.)

0.5% of net sales.


(In its Operating expenses in department stores in 1923. 1924. p. 28, 71, 105.)

<table>
<thead>
<tr>
<th>Less than $1,000,000</th>
<th>Over $1,000,000</th>
<th>Specialty stores</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per cent net sales</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 years</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3-4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25-40</td>
<td></td>
<td></td>
</tr>
<tr>
<td>50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>50-60</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


River trade


Hydraulic and pneumatic riveters 5-7%

Roads and highways


Roller feeders


Roller feeders 10%

Rolling stock

DEPRECIATION. (In Accountants' handbook. 1923. p. 557.)

Quotes various authorities.

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Cars:

<table>
<thead>
<tr>
<th>mine</th>
<th>oil tank</th>
<th>4 years</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation.

(In its Depreciation, comments on its compilation and treatment in ordinary manufacturing operations. c1925. p. 24.)

<table>
<thead>
<tr>
<th>Cars, railroad</th>
<th>Low</th>
<th>Average</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>5%</td>
<td>5%</td>
<td>5%</td>
</tr>
</tbody>
</table>

Rubber


PAGET, DAVID M. Depreciation on buildings, machinery, etc. (In his Plantation rubber industry in the middle east. 1925. p. 73, 76-7.)

ACCOUNTANTS' INDEX

DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Rubber tires

See Depreciation, depletion and obsolescence—Tires.

Rule

See Depreciation, depletion and obsolescence—Printing.

Sand and gravel


Building:
- Timber frames to support machinery and cheap board shacks—not more than
  - 5
  - 25 or more
- Ties
- Rail
- Trucks and automobiles
- Cars
- Locomotives or dinkies
- Drills:
  - hammer
  - tripod
- Deep blast hole machines
- Shovels, small size:
  - sand and gravel
  - rock
  - 20
- Shovels, large
- Slack line cableways
- Wagon loaders
- Locomotive trains and other types of movable cranes and portable derricks
- Timber derricks
- Steel derricks
- Hoisting engines
- Pumps
- Boilers
- Stationary engine
- Dynamos and motors
- Crushers:
  - small
  - large
  - 20
- Screens
- Elevators and other conveyors
- Washing machines:
  - small
  - large
  - 20
- Cableways with two towers
- Ships and buckets
- Bins

Structures:
- temporary, 25-35% (1st year)
  - permanent, divide rest evenly over other four years, 3½ %
  - about 5 years
- Ties
- Rail
- Automobiles
- Cars:
  - small
  - large
  - 20
- Locomotives or dinkies
- Drills:
  - hammer
  - tripod
- Deep blast hole machines
- Power shovels, small:
  - sand or gravel
  - rock
  - 20
  - 10
- Cableways
- Wagon loaders
- Locomotive trains, movable cranes and portable derricks
- Derricks:
  - timber
  - steel
  - hoisting
  - 20
- Pumps
- Crushing, washing and screening plant:
  - boilers
  - stationary engine
  - dynamos and motors
  - crushers
  - Screens
  - Elevators and conveyors
  - Washing machines:
    - smaller
    - larger
  - Cableways
  - Ships and buckets, derricks, cranes, etc.

MEAD, FERGUS. Depletion, depreciation and income tax problems: with discussion. Rock products, March 8, 1924, p. 139-45.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Sand blast machinery


Sand blast machinery 10%

Sand dryers


Sand dryers 10%

Sanding machines


Sanding machines 5–7%

Saw setting machines


Saw setting and filing machines 5–7%

Saw sharpening machines


Saw setting and filing machines 5–7%

Saw mills

DEPRECIATION. (In Accountants' handbook. 1923. p. 557.)

Quotes various authorities.

Saws


Band, jib and rip saws, swing saws, scroll saws, jointers and wood cut-off saws 5–7%

Hack saws 5–7%

Metal band saws 5–7%

Scales

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. 1925. p. 25.)

<table>
<thead>
<tr>
<th>Low</th>
<th>Average</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td>6%</td>
<td>9.62%</td>
<td>12.50%</td>
</tr>
</tbody>
</table>


Track and wagon scales 10%

Crane scales 10

Portable scales 10

Schools, colleges, etc.

COWLING, DONALD J. Method of caring for depreciation that will enable educational institutions to conserve their physical plant as permanent endowment and to preserve gifts for building or for material equipment as permanent memorials. (In Federal council of churches. Safeguarding funds. 1925. p. 7.)

Average:

Building 2%

Equipment:

permanent 5

other 25

Sewing machines


Sewing machines 10%

Shafting, pulleys, etc.

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Shafting, pulleys, etc. 10–25 years


Shafting, pulleys, hangers 20%

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. 1925. p. 25.)

<table>
<thead>
<tr>
<th>Low</th>
<th>Average</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td>5%</td>
<td>7.93%</td>
<td>10%</td>
</tr>
</tbody>
</table>


Shafting, pulleys, hangers 5%

Shaping machines


Wood splinters 5–7%
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Shaving exhaust systems


Shaving exhaust systems

Shears


On cost On reducing balance

Power shears 4.5% 10%


Sheds

Scrap shears 10

Shelving


Steel shelving, locks, etc.

On cost On reducing balance

Shed

5% 12%

Shipbuilding

DEPRECIATION. (In Accountants’ handbook. 1923. p. 557-9.)

Quotes various authorities.

Ships


East Coastwise craft:

Derrick boats 10 years
Dredge, clamshell 12
Dredge, dipper 8
Dredge, hydraulic 10
Drill boats 12
Lighters 10
Pile drivers 8
Scows 12
Scows, dump 8
Tugs 10

Inland craft:

Barges, wooden 8
Barges, steel 12
Derrick boats 7
Dredges, clamshell 7
Dredges, dipper 6
Dredges, hydraulic 10
Grader, hydraulic 7
Launches, gasoline 6
Pile drivers 7
Quarter boats 10
Rowboats 5
Steamers, paddle wheel 16

Tugs, screw propelled 10

CHAMBER of commerce of the United States. Relative construction and operating costs of American and foreign vessels. (In its National merchant marine conferences, Nov. 16-7, 1925, p. 102-12.)

Hamburg-Amerika company, during the period 1903-13 allowed on an average of $4.11 per ton per annum for depreciation. For the same period, the International mercantile marine company made the inadequate average allowance of $2.35 per ton. The White star line in 1914 allowed 4% on original first cost and betterments, a comparatively low allowance.

Quotes various authorities.


Waterways:

Costs per ton 5.05
Costs per ton mile 0.20

Income-Tax depreciation allowances. Accountant, tax supplement, Jan. 9, 1926. p. 30-2. 5%

Shipping, sailing vessels

Rate of prime cost. With regard to ships purchased second hand at prices in excess of the written down value at the date of purchase, the following arrangements have been made: (a) the allowance is made on the actual cost price of the ship to the owner for the time being without regard to the price cost to a previous owner. (b) The rate of depreciation allowable is calculated by reference to the reasonable expectation of the life of the ship at the date of purchase from the previous owner.

MONTGOMERY, ROBERT H. Shipping industry. (In his Income tax procedure, 1926. p. 1455-8.)

SHIP board writes off 5% depreciation. New York evening sun, Oct. 6, 1924.


Average 5% a year.

SHIPPING board, sale of government boats. (Chamber of commerce general no. 690, Oct. 10, 1924. p. 2067.)

DEPRECIATION, DEPLETION AND OBSOLESCENCE—Ships—(Continued)

UNITED STATES. Interstate commerce commission. No. 15780, depreciation charges of carriers by water. Apr. 12, 1924. 18p. Average service life:

| Vessels            | 20 years | 5% |

Shoes

COBB, HOWARD P. Depreciation. (In his Shoe factory accounting and cost keeping. 1924. p. 232-40.)

- Land Rate per annum ordinarily none
- Underground pipes and cables 2 ½ %
- Buildings on leased land
- Improvements to leased property
- Brick buildings 2 ½ %
- Wooden buildings 5
- Power plant equipment 2 ½ %
- General machinery 10
- Fixtures and equipment 10
- Office furniture 10
- Office machines 16 ½ %
- Automobiles and trucks 25

DOHR, J. L. Depreciation rates in a shoe factory. (In his Cost accounting. 1924. p. 382-3.)

- Dams and water power: excavation and embankment 7
- concrete construction 2
- timber construction 4
- Railroad sidings and spurs 4
- Yards and outside improvements: drainage 2
- fences 10
- grading, pavement, sidewalks 4
- sewer system 2
- Equipment:
  - blowers and fans 7
  - conveyors 12 ½
  - furniture and office equipment 10
  - scales and revolvers 7
  - tanks and vats 7
  - trucks and automobiles 20
  - stockholders and carriers 12 ½
- Electric wiring:
  - lighting 12 ½
  - power 7
  - regulators 7
  - signaling systems 7
- Piping and fittings (inside buildings):
  - air 10%
  - gas 7
  - steam 7
  - water 7
- Power transmission:
  - belting 12 ½
  - other equipment 5
- Machinery:
  - machinery used in the direct production of shoes and accessories 4
  - tannery machinery 5
  - chemical plant 7
  - miscellaneous 7
  - electric motors and starters 5
  - machine tools 5
- Power plant machinery:
  - ash handling equipment 8
  - boilers and boiler equipment 5
  - blowers and fans 7
  - coal handling equipment 8
  - compressors, condensers, engines, exciters 5
  - switchboards 4
  - pipe and fittings 7
  - pumps 5
  - transformers 7

MONTGOMERY, ROBERT H. Shoe manufacturers. (In his Income tax procedure, 1926. p. 1458.)

Shops

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333. Shop equipment 7-20 years

Shovels


Steam shovels 10%

Sidewalks

See Depreciation, depletion and obsolescence—Pavements and paving.

Signs

MONTGOMERY, ROBERT H. Signs for advertising. (In his Income tax procedure, 1926, p. 1458.)
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Sizers

5–7%

Slotting machines

5–7%

Soap
MONTGOMERY, ROBERT H. Soap industry. (In his Income tax procedure, 1926. p. 1459.)

About the same as in chemical factories.

Societies, clubs, etc.
COOPER, HARRY. Depreciation—why it is necessary. Alarm clock, July, Aug. 1922.

Dining room furniture:
- catering establishments
- hotels
- clubs
- hospitals
China and glassware:
- cafeteria
- first class restaurant
- club
- kitchen utensils
- refrigeration, etc.

Electrical world, plumbing, ventilating and permanent improvements to a building

Sprinkler system

Sprinkler system

5%

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 25.)

System, sprinkler

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 25.)

System, sprinkler

MONTGOMERY, ROBERT H. Sprinkler system. (In his Income tax procedure, 1926. p. 1459.)

Squaring machines

Squaring machines

5–7%

Squeezers

Squeezers

10%

Stables
MONTGOMERY, ROBERT H. Stable equipment. (In his Income tax procedure, 1926. p. 1459.)

Stacks
GOLDMAN, O. B. Depreciation. (In his Financial engineering, 1923. p. 16.)

Chimneys:
- concrete
- brick
- steel, self-sustaining

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Chimneys, brick

permanent

50 years

35 years

8 years

14–33 years

Stamping

Drop forgers and stampers

7 1/2%

Plant and machinery generally (excluding furnaces). Written down value.

Stands
See Depreciation, depletion and obsolescence—Printing.

Steam plants
DEPRECIATION. (In Accountants’ handbook. 1923. p. 561.)

Quotes various authorities.

Steel
See Depreciation, depletion and obsolescence—Iron and steel.

Stones
See Depreciation, depletion and obsolescence—Printing.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Stores

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. 
(In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. 1925. p. 24.)

<table>
<thead>
<tr>
<th>Location</th>
<th>Rate</th>
<th>20%</th>
<th>10%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment, store</td>
<td>Low</td>
<td>6.2%</td>
<td>8.10%</td>
</tr>
<tr>
<td>Stores</td>
<td>Low</td>
<td>2.5%</td>
<td>2%</td>
</tr>
<tr>
<td>with flats above</td>
<td>High</td>
<td>2.5</td>
<td>2</td>
</tr>
</tbody>
</table>

Stoves, furnaces, etc.

GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.) Heaters, feed water: closed open 20 years 30 years


<table>
<thead>
<tr>
<th>Location</th>
<th>Rate</th>
<th>20%</th>
<th>10%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Melting furnaces and accessories</td>
<td>Low</td>
<td>5.0%</td>
<td>10%</td>
</tr>
<tr>
<td>Annealing and heating furnaces, oven forges, etc.</td>
<td>5</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Steel tanks, large, storage</td>
<td>6</td>
<td>13</td>
<td></td>
</tr>
</tbody>
</table>

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. 1925. p. 24.)

<table>
<thead>
<tr>
<th>Location</th>
<th>Rate</th>
<th>20%</th>
<th>10%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Furnaces</td>
<td>Low</td>
<td>8.25%</td>
<td>9.75%</td>
</tr>
<tr>
<td></td>
<td>High</td>
<td>10%</td>
<td></td>
</tr>
</tbody>
</table>

Straightening machines


<table>
<thead>
<tr>
<th>Location</th>
<th>Rate</th>
<th>20%</th>
<th>10%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Straightening rolls</td>
<td>Low</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>High</td>
<td>5</td>
<td>4</td>
</tr>
</tbody>
</table>

Sugar


Depreciation schedule pertaining to properties of sugar industrial

<table>
<thead>
<tr>
<th>Item</th>
<th>Per cent depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Buildings:</td>
<td></td>
</tr>
<tr>
<td>Pile and concrete foundation, brick walls, steel frame</td>
<td>2</td>
</tr>
<tr>
<td>Heavy wood frame (pile foundation)</td>
<td>2½</td>
</tr>
<tr>
<td>Light wood frame sheds and small buildings</td>
<td>8</td>
</tr>
<tr>
<td>2. Structures:</td>
<td></td>
</tr>
<tr>
<td>Fences, brick posts, wood pickets</td>
<td>2</td>
</tr>
<tr>
<td>Wharves, protected against teredos</td>
<td>4</td>
</tr>
<tr>
<td>Bridges, steel truss, corrugated iron covered</td>
<td>3</td>
</tr>
<tr>
<td>Steel tanks, large, storage</td>
<td>3½</td>
</tr>
<tr>
<td>3. Machinery and equipment:</td>
<td></td>
</tr>
<tr>
<td>Automobiles and auto trucks</td>
<td>10-12</td>
</tr>
<tr>
<td>Barrel shakers</td>
<td>5</td>
</tr>
<tr>
<td>Barges, heavy wood hull, 500,000 gallons</td>
<td>5</td>
</tr>
<tr>
<td>Bins, heavy, wood</td>
<td>4</td>
</tr>
<tr>
<td>Boilers, tubulous, steel encased</td>
<td>3½</td>
</tr>
<tr>
<td>Boilers, tubular, bricked</td>
<td>4</td>
</tr>
<tr>
<td>Bolters, centrifugal reels, powdered sugar</td>
<td>4½</td>
</tr>
<tr>
<td>Blowers, heavy duty exhausters</td>
<td>4½</td>
</tr>
<tr>
<td>Belting, leather, canvas and rubber</td>
<td>8-12</td>
</tr>
<tr>
<td>Bone coal (content of char filters)</td>
<td>8</td>
</tr>
<tr>
<td>Box folding machines</td>
<td>5</td>
</tr>
<tr>
<td>Burlap and cotton sheathing folders</td>
<td>5½</td>
</tr>
<tr>
<td>Conveyors, belt type for 100-pound sacks</td>
<td>5½</td>
</tr>
<tr>
<td>Conveyors, slat type for barrels</td>
<td>4½</td>
</tr>
<tr>
<td>Conveyors, suck sewing</td>
<td>4½</td>
</tr>
<tr>
<td>Conveyors, spiral, galvanized iron</td>
<td>4½</td>
</tr>
<tr>
<td>Conveyors, gravity, spiral</td>
<td>6½</td>
</tr>
<tr>
<td>Conveyors, sack drying</td>
<td>4½</td>
</tr>
<tr>
<td>Conveyors, empty barrel</td>
<td>4½</td>
</tr>
<tr>
<td>Conveyors, drags, heavy chain type</td>
<td>4½</td>
</tr>
<tr>
<td>Centrifugal machines</td>
<td>4½</td>
</tr>
<tr>
<td>Chutes</td>
<td>10</td>
</tr>
<tr>
<td>Char filters</td>
<td>3½</td>
</tr>
<tr>
<td>Char kilns</td>
<td>4½</td>
</tr>
<tr>
<td>Char driers</td>
<td>6½</td>
</tr>
<tr>
<td>Condensers</td>
<td>3½</td>
</tr>
<tr>
<td>Cube machines, cylinder type</td>
<td>5½</td>
</tr>
<tr>
<td>Cyclones, light galvanized iron</td>
<td>4½</td>
</tr>
<tr>
<td>Crystallizers</td>
<td>2½</td>
</tr>
<tr>
<td>Cube packers</td>
<td>5½</td>
</tr>
<tr>
<td>Compressors, air, high and low pressure</td>
<td>4½</td>
</tr>
<tr>
<td>Dust collectors</td>
<td>4½</td>
</tr>
<tr>
<td>Driers (wet sugar, horizontal drum type)</td>
<td>5½</td>
</tr>
<tr>
<td>Elevators, raw sugar, heavy chain and bucket</td>
<td>4½</td>
</tr>
<tr>
<td>Elevators, wet sugar, heavy belt and bucket</td>
<td>4½</td>
</tr>
<tr>
<td>Elevators, dry sugar, light belt and bucket</td>
<td>5½</td>
</tr>
<tr>
<td>Elevators, clay belt and bucket</td>
<td>4½</td>
</tr>
<tr>
<td>Evaporators, horizontal type</td>
<td>2½</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Sugar—(Continued)

Superheaters

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Superheaters

Surface plates


Surface plates

Surfacers


Surfacers

Switchboards

GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Switchboards


On cost On reducing balance

Switchboards


Switchboards

Tables

ILLINOIS manufacturers’ costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. 1925. p. 24.)

Tables

Low Average High

Tailoring


Heavy clothing trade plant and machinery

Written down value.

Tanks


Tanks

On cost On reducing balance

Tanks and reservoirs, steel

Tanks and reservoirs, wood (10 years)

All repairs and maintenance to be charged to appropriate repair account.

ILLINOIS manufacturers’ costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. 1925. p. 25.)

Tanks

Low Average High

ACCOUNTANTS’ INDEX

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DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Tapping machines

Tapping machines 5–7%

Taxicabs

20% written down value.

NATIONAL association of taxicab owners. Depreciation. (In its Uniform system of accounts for taxicab companies, c.1924.)

Income tax unit of the treasury department is now requiring depreciation to be written off annually at 25% of the original costs.

Tea

Telephone and telegraph


CASTENHOLZ, WILLIAM B. Telephone companies. (In his Auditing procedure. 1925. p. 256–8.)

For the larger exchanges various state commissions, including the Wisconsin railroad commission, allow 7% annually; smaller exchanges 5–10%.

DEPRECIATION. (In Accountants’ handbook. 1923. p. 561–2.)

Quotes various authorities.


UNITED STATES. Interstate commerce commission. No. 147, depreciation charges of telephone companies; no. 15100, depreciation charges of steam railroad companies; submitted Apr. 19, 1924, decided Nov. 1926.


<table>
<thead>
<tr>
<th>Kind of equipment</th>
<th>Life in years</th>
<th>Percent of first cost junk value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings</td>
<td>25</td>
<td>20</td>
</tr>
<tr>
<td>Aerial exchange cables</td>
<td>15–20</td>
<td>30</td>
</tr>
<tr>
<td>Underground cable</td>
<td>25</td>
<td>40</td>
</tr>
<tr>
<td>Toll cable</td>
<td>30</td>
<td>40</td>
</tr>
<tr>
<td>Submarine cable</td>
<td>10</td>
<td>25</td>
</tr>
<tr>
<td>Cable terminals</td>
<td>10–12</td>
<td>50</td>
</tr>
<tr>
<td>Vitrified clay conduits</td>
<td>15–25</td>
<td>25</td>
</tr>
<tr>
<td>Cedar and chestnut poles</td>
<td>10–15</td>
<td>8–10</td>
</tr>
<tr>
<td>Crocked pine poles</td>
<td>10–15</td>
<td>10</td>
</tr>
<tr>
<td>Cross arms</td>
<td>10–20</td>
<td>10</td>
</tr>
<tr>
<td>Switchboards</td>
<td>10–15</td>
<td>10</td>
</tr>
<tr>
<td>Subscribers’ sets</td>
<td>10–15</td>
<td>10</td>
</tr>
<tr>
<td>P. B. X. switchboards</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Bare copper wire</td>
<td>10–15</td>
<td>10</td>
</tr>
<tr>
<td>Twisted wire</td>
<td>15</td>
<td>10</td>
</tr>
<tr>
<td>Bare iron wire</td>
<td>10–20</td>
<td>10</td>
</tr>
<tr>
<td>Toll copper wire</td>
<td>10–15</td>
<td>40</td>
</tr>
<tr>
<td>Toll iron wire</td>
<td>15</td>
<td>40</td>
</tr>
<tr>
<td>Fixtures and furniture</td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

Tenors

Tenors 5–7%

Tents
NATIONAL tent and awning manufacturers’ association. Depreciation. (In its Manual of instruction for the installation and operation of the national cost and accounting system. c.1924. p. 70.)

Furniture and fixtures 10%

Automobiles 33–34%

Testing machines

Testing machines 10%

Textiles
MONTGOMERY, ROBERT H. Textile industry. (In his Income tax procedure, 1926. p. 1459–61.)

Tie rod machines

Tie rod machines 10%
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Ties


<table>
<thead>
<tr>
<th>Average life of untreated ties (in years)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cottonwood</td>
</tr>
<tr>
<td>Sycamore</td>
</tr>
<tr>
<td>Tupelo gum</td>
</tr>
<tr>
<td>Soft maple</td>
</tr>
<tr>
<td>Birch</td>
</tr>
<tr>
<td>Poplar</td>
</tr>
<tr>
<td>Tamarack</td>
</tr>
<tr>
<td>Elm</td>
</tr>
<tr>
<td>Ash</td>
</tr>
<tr>
<td>Red oak</td>
</tr>
</tbody>
</table>


Ties


Time clocks

See Depreciation, depletion and obsolescence—Timekeeping.

Timekeeping

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 25.)

<table>
<thead>
<tr>
<th>Time clock</th>
<th>Low</th>
<th>Average</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>10%</td>
<td>10%</td>
<td>10%</td>
</tr>
</tbody>
</table>

Tires

MONTGOMERY, ROBERT H. Rubber tire industry. (In his *Income tax procedure*, 1926. p. 1455.)

Tool industry

See Depreciation, depletion and obsolescence—Machine tool industry.

Tools

DEPRECIATION of tools, etc., made for special jobs. *Accounting, commerce and insurance*, July 1923, p. 94.

DOHR, J. L. Depreciation. (In his *Cost accounting*, 1924. p. 382.)


<table>
<thead>
<tr>
<th>Machine tools, accessories (all renewals to repair)</th>
<th>On cost</th>
</tr>
</thead>
</table>

For machines, net additions

<table>
<thead>
<tr>
<th>Special and permanent</th>
<th>50%</th>
<th>50%</th>
<th>50%</th>
</tr>
</thead>
<tbody>
<tr>
<td>small</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

KENDALL, JAMES P. Tools. (In his *Expense of power and building service*. p. 7.)

25% within the year of billing.

KOHLER, ERIC L., and PETTINGILL, PAUL W. Depreciation, amortization and depletion reserves. (In their *Principles of auditing*, 1924. p. 112-4.)

Small tools

MONTGOMERY, ROBERT H. Tools, jigs, dies, etc. (In *Income tax procedure*, 1926. p. 1463-4.)


Small tools

Track


<table>
<thead>
<tr>
<th>Roadway tracks</th>
<th>On cost</th>
<th>On reducing balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>TAYLOR, C. M.</td>
<td>4.5%</td>
<td>10%</td>
</tr>
</tbody>
</table>

PETTINGILL, ROBERT H. Tools, jigs, dies, etc. (In *Income tax procedure*, 1926. p. 1463-4.)


Small tools

15-25%

Tractors

ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its *Depreciation, comments on its computation and treatment in ordinary manufacturing operations*. c1925. p. 25.)

<table>
<thead>
<tr>
<th>Tractors</th>
<th>Low</th>
<th>Average</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>15%</td>
<td>23.92%</td>
<td>35%</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Transformers
GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)
GREAT BRITAIN. Board of inland revenue. Depreciation rates. (In Accountants’ diary. 1924. p. 72.)
Electric transformers
7½% written down value

Transmission
GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)
Transmission line, pole
Transmission line, steel
ILLINOIS manufacturers’ costs association. Table of rates for the straight line method of figuring depreciation.
(In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925. p. 25.)
Transmission
Low
Average
High
Transmissions
5% 9.73% 10%

Trolleys
See Depreciation, depletion and obsolescence—Conveying and hoisting machinery.

Trucks
See Depreciation, depletion and obsolescence—Automobiles.

Tumbling barrels
Henry B. Wisconsin income tax. 1923. p. 49.)
Tumbling barrels
10%

Tunnels
Management through accounts. 1924. p. 312.)
Tunnels
On cost
4.5% 10%
Reducing balance

Turbines
DEPRECIATION. (In Accountants’ handbook. 1923. p. 562-3.)
GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)
HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
WISCONSIN. Tax commission. Depreciation. (In its Wisconsin income tax law. Ed. 5. p. 71. Nelson,
Henry B. Wisconsin income tax. 1923. p. 49.)
Steam turbines
4–5%

Type
See Depreciation, depletion and obsolescence—Printing.

Typewriters
HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.
NEW ZEALAND. Commissioner of taxes. Rates per cent of depreciation fixed by the commissioner of taxes for
Classed with furniture.

Vaults
Management through accounts. 1924. p. 312.)
Vaults
On cost
4.5% 10%
Reducing balance

Vehicles
ALEXANDER HAMILTON institute. Depreciation. (In its Retail delivery costs and methods. c1920. p. 11–2.)
DOHR, M. L. Depreciation. (In his Cost accounting. 1924. p. 382.)
HAYWARD, WALTER S. Depreciation. (In his Retail handbook. 1924. p. 459.)
Management through accounts. 1924. p. 312.)
ILLINOIS manufacturers’ costs association. Table of rates for the straight line method of figuring depreciation.
(In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. c1925.
p. 25.)
WISCONSIN. Tax commission. Depreciation. (In its Wisconsin income tax law. Ed. 5. p. 71. Nelson,
Henry B. Wisconsin income tax. 1923. p. 49.)
Stoigas
10% 13.30% 16%
DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

Ventilating

Vibrating system (20 years)
ILLINOIS manufacturers' costs association. Table of rates for the straight line method of figuring depreciation. (In its Depreciation, comments on its computation and treatment in ordinary manufacturing operations. 1925. p. 25.)

System—heating, ventilating, etc.

<table>
<thead>
<tr>
<th>Low</th>
<th>Average</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.33%</td>
<td>5.70%</td>
<td>10%</td>
</tr>
</tbody>
</table>

Vibrating machines

Walls

Retaining walls

<table>
<thead>
<tr>
<th>On cost</th>
<th>On reducing balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.5%</td>
<td>10%</td>
</tr>
</tbody>
</table>

Warehouses

<table>
<thead>
<tr>
<th>Warehouses</th>
<th>Frame</th>
<th>Brick and masonry</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2.5%</td>
<td>2%</td>
</tr>
</tbody>
</table>

Waterworks

Approximate life of water works structures and corresponding annuity (excluding annual interest accretion to depreciation fund).

General limits of useful life, in years

1. Sources of supply with storage dams and appurtenant structures—tunnels, etc.;
   (a) Of permanent construction likely to be used always or for very long periods of time, such as Ashokan, N. Y., Wachusett, Boston; Peninsula, San Francisco
   Unlimited
   (b) Of usual fairly permanent type
   75–100
   (c) Of good type but with probability of ultimate supersession
   40–60

2. Masonry and cast iron supply conduits
   75–100–

3. Distributing reservoirs and steel standpipes
   40–50

4. Filter plants of masonry construction
   35–40

5. Masonry buildings
   30–50

6. Wooden buildings
   20–40

7. Pumping machinery, high duty:
   (a) Large units
   30–40
   (b) Ordinary units
   20–25
   (c) Small centrifugal
   15–20

8. Steam engines
   20–30

9. (a) Boilers under adverse conditions
   15–20
   (b) Boilers under fair conditions
   20–30

10. Electric generators and motors
    20–30

11. Distribution pipe:
    (a) Cast iron, large diameters
    100
    (b) Cast iron, small diameters
    40–50
    (c) Steel pipe, large diameters
    30–40
    (d) Steel pipe, small diameters
    15–25
    (e) Steel pipe, cement-lined, large diameters
    50–60
    (f) Steel pipe, cement-lined, small diameters
    20–40
    (g) Reinforced concrete under moderate pressure
    50–75
    (h) Wood stave (circular bands and shoes)
    20–50

12. Valves
    40–50

13. Hydrants
    40–50

14. Meters
    20–30

At what rate do dams and reservoirs depreciate? Engineering and contracting (water works), May 1927, p. 167.

DEPRECIATION. (In Accountants' handbook. 1923. p. 563–4.)

Quotes various authorities.


Buildings, Fixtures and Grounds

<table>
<thead>
<tr>
<th>Little River Supply</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Houses, garages, etc.</td>
<td>1½%</td>
</tr>
<tr>
<td>Service station</td>
<td>2</td>
</tr>
<tr>
<td>Foreman's house</td>
<td>3</td>
</tr>
<tr>
<td>Garage</td>
<td>2½</td>
</tr>
<tr>
<td>House</td>
<td>1½</td>
</tr>
<tr>
<td>Structures and Equipment, Ludlow Supply</td>
<td></td>
</tr>
<tr>
<td>Houses, barns and garage at reservoir</td>
<td>1½</td>
</tr>
<tr>
<td>Reservoirs, canals, etc.</td>
<td>1</td>
</tr>
<tr>
<td>Standpipe for filtered storage</td>
<td>5</td>
</tr>
<tr>
<td>Intermittent filtration plant</td>
<td>6</td>
</tr>
<tr>
<td>Transmission mains, Little River Supply</td>
<td>2</td>
</tr>
<tr>
<td>Sanitation structures on watershed</td>
<td>5</td>
</tr>
<tr>
<td>Reservoirs, dams and tunnel</td>
<td>1</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBsolescence—Waterworks—(Continued)

West Parish Filters

Sedimentation basin
Purification plant
Hoover coagulant plant
Superintendent’s house
Chemist’s house
Foreman’s house
Laborers’ house
Garage
Storage barns
Lighting equipment

Provin Mountain Reservoir

Reservoir
Caretaker’s house
Barns, garage, etc.

Lighting equipment
Transmission mains:
54 in. steel
42 in. steel
30 in. steel (2)
42 in. cast iron
Fences, etc.

Telephone system

Distribution:

Supply main, 24 in. cement-lined
Supply main, 30 in. cast iron
Circuit mains, 24 in., 30 in., 36 in., cast iron
Distribution mains, 1 in. and 2 in., wrought iron
Distribution mains, 4 in. to 24 in., cast iron
Services installed (waterworks cost)
Meters installed (waterworks cost)
Hydrants installed (waterworks cost)
General office equipment (furniture and fixtures)
Stores equipment
Shop equipment and tools (not hand)
Utility equipment, automobiles (all)

Building and foundations
Motor pumps and other equipment
Engines and generators
Station piping
Oil storage tanks

Welding


Welding machines

10%

Wire and wiring

GOLDMAN, O. B. Depreciation. (In his Financial engineering. 1923. p. 16.)

Wiring, electric

30 years


Main wiring and conduit


Wires

5%

Wireless

See Depreciation, depletion and obsolescence—Radio.

Wiring

See Depreciation, depletion and obsolescence—Wire and wiring.


Woodwork

HARRIS, H. ARCHIBALD. Is depreciation the bugaboo of your income tax? System, March 1924, p. 333.

Woodworking machinery

20 years


Woodworking machinery, including band, jig and rip saws, dovetailing machines, moulding machines, tenoners, mortisers, sizers, wood boring machines, wood shapers, wood lathes, wood planers, universal wood workers, carvers and moulders, sanding machines, surfacers, swing saws, scroll saws, jointers and wood cut off saws, disc grinders.

5-7%

Wool and worsted

REPORT of the committee on standardization of cost factors of the National association of wool manufacturers. Bulletin of the National wool manufacturers, Apr. 1923, p. 300, 316.

Buildings:

reinforced concrete
steel and brick, wood floors
brick or stone walls, wood frames, and floors
wood or corrugated iron

2%
2½
3
5
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Wool and worsted—(Continued)

<table>
<thead>
<tr>
<th>Creative Art</th>
<th>Length of profitable life</th>
<th>Rate of depreciation</th>
<th>Arbitrary rate for obsolescence</th>
<th>Total rate of depreciation and obsolescence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scouring and drying</td>
<td>25 years</td>
<td>4%</td>
<td>1%</td>
<td>5%</td>
</tr>
<tr>
<td>Cards</td>
<td>30</td>
<td>3⅔%</td>
<td>⅓%</td>
<td>5</td>
</tr>
<tr>
<td>Combs</td>
<td>25</td>
<td>4</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Roving</td>
<td>25</td>
<td>4</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Spinning and twisting</td>
<td>25</td>
<td>3⅔%</td>
<td>⅓%</td>
<td>4</td>
</tr>
<tr>
<td>Spooling and warping</td>
<td>30</td>
<td>4</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Looms</td>
<td>25</td>
<td>4</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Finishing:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>wet finishing</td>
<td>15</td>
<td>6⅔%</td>
<td>⅓%</td>
<td>7</td>
</tr>
<tr>
<td>dry finishing</td>
<td>25</td>
<td>4</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>dyeing</td>
<td>10</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transmission:</td>
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* Same as machine to which applied.

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Food and beverages 22
Furniture and equipment 4.5
Fuel 4
Linens 2
China and glassware 1.5
Advertising 1.5
Printing and stationery 2.8
Engine room and plumbing 1
Silverware 0.7
Music 0.7
Cleaning 0.5
Floral decorations 0.5
Uniforms 0.25
Teletypewriting 0.10
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PUBLIC WELFARE, DEPARTMENT OF

STATE BOARD FOR THE EXAMINATION OF PUBLIC ACCOUNTANTS

STATE BOARD OF ACCOUNTANCY

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Blec turquoise and steel plant, Pittsburgh, Pa.
Board of public education of the school district of Pittsburgh, 725 Fulton bldg., Pittsburgh, Pa.
Bobbs-Merrill company, 185 Madison avenue, New York, N. Y.
Boer maker, 30 Church street, New York, N. Y.
Boletín oficial de la cámara de comercio industrial y navegación de la isla de Cuba, Marta Abreu 11, 20 Piso, Havana, Cuba.
Bond buyer of New York, 67 Pearl street, New York, N. Y.
Book house (The), P. O. Box 1348, Denver, Col.
Bookkeeper and auditor, 1240 Engineers bank bldg., Cleveland, O.
Bookkeeping and public service, Sockane, Wash.
Bookkeeper's journal; official publication of the American bookkeepers' association, 413 Chamber of commerce bldg., Cleveland, O.
Boat and shoe recorder publishing company, 207 South street, Boston, Mass.
Boston consolidated gas company, Minot bldg., Boston, Mass.
Bowker (R. R.) company, 62 W. 45 street, New York, N. Y.
Bradstreet's, 148 Lafayette street, New York, N. Y.
Bradgon, Lord and Nagle company, 334 Fourth avenue, New York, N. Y.
Brass world and platers' guide, 153 Waverly place, New York, N. Y.
Braunworth and company, 105 W. 40 street, New York, N. Y.
Breck, 407 S. Dearborn street, Chicago, Ill.
Bridge, Credit union national extension bureau, 5 Park square, Boston, Mass.
British library of information, 44 Whitchall street, New York, N. Y.
British pottery manufacturers' federation, Piccadilly, Tunstall, Stoke-on-trent, England.
Brooklyn weekly published weekly by the Brooklyn chamber of commerce, 32 Court street, Brooklyn, N. Y.
Brown alumni monthly, Providence, R. I.
Brown (Douglas) lighting laboratory, 121 E. 40 street, New York, N. Y.
Burt, publishing company, Milwaukee, Wis.
Buffalo live wire, Chamber of commerce bldg., Buffalo, N. Y.
Buffalo, Niagara and eastern power corp., 713 Lafayette bldg., Lockport, N. Y.
Building age, 289 W. 39 street, New York, N. Y.
Building age and national builder, Building age publishing company, 239 W. 39 street, New York, N. Y.
Building association league of Illinois, Maurice E. Vasey, sec., Quincy, Ill.
Building congress news, Grand central terminal, New York, N. Y.
Building owner and manager; the official publication of the building owners' and managers' association of Philadelphia, 929 Chestnut street, Philadelphia, Pa.
Buildings and building management, 139 N. Clark street, City hall square bldg., Chicago, Ill., 100 E. 42 street, New York, N. Y.
Bulletin, American foundrymen's association, Marquette bldg., 140 S. Dearborn street, Chicago, Ill.
Bulletin, Joseph Froggatt and company, inc., 25 Church street, New York, N. Y.
Bulletin of American zinc institute, 27 Cedar street, New York, N. Y.
Bulletin of business research, college of commerce and journalism, Ohio state university, Columbus, O.
Bulletin of the National association of accountants, 135 Cedar street, New York, N. Y.
Bulletin of the general contractors' association, 51 Chamber street, New York, N. Y.
Bulletins of the National association of wool manufacturers, 50 State street, Boston, Mass.
Bulletin of the National retail dry goods association, 225 W. 34 street, New York, N. Y.
Bulletin of the National tax association, 195 Broadway, New York, N. Y.
Bulletin of the National wholesale grocers' association of the United States, 6 Harrison street, New York, N. Y.
Bulletin of the Pan American union, Washington, D. C.
Bulletin of the Taylor society, 29 W. 39 street, New York, N. Y.
Bureau of railway economics, Transportation building, Washington, D. C.
Burroughs adding machine company, 1201 E. Jefferson avenue, Detroit, Mich.
Bus transportation, Tenth avenue and 36 street, New York, N. Y.
Business; published by Burroughs adding machine company, Second blvd. and Burroughs avenue, Detroit, Mich.
Buyers' red book business directory, inc., 152 W. 42 street, New York, N. Y.
Byrne (John) and company, 1324 Eye street, N. W., Washington, D. C.
Byrnes publishing company, 208 S. LaSalle street, Chicago, Ill.
California bankers' association, 628 Mills bldg., San Francisco, Cal.
California building and loan commissionner, 343 Sansome street, San Francisco, Cal.
California citrogaph, 908 Story bldg., Broadway at Sixth street, Los Angeles, Cal.
California culittor and livestock and dairy journal, Los Angeles, Cal.
California law review, Boalt hall of law, University of California, Berkeley, Cal.
California state society of certified public accountants, H. Ivor Thomas, pres., Bartlett bldg., Los Angeles, Cal.
Callowhill and company, 12 Warren street, New York, N. Y.
Canadian chartered accountant, Continental life bldg., Toronto, Canada.
Canadian engineer, 24 St. Sacrament street, Montreal, Canada.
Canadian finance, 47 Alkins bldg., Winnipeg, Canada.
Canadian foundryman and metal industry news, Toronto, Canada.
Canadian machinery and manufacturing news, MacLean publishing company, ltd., 217 Richmond street W., Toronto, Canada.
Canadian manufacturer and business methods, 51 Wellington street W., Toronto, Canada.
Canadian mining journal, Gardenvale, Que., Canada.
Canadian society of cost accountants, 95 King street E., Toronto, Canada.
Canadian textile journal, Gardenvale, Que., Canada.
Canning age, 27 Pearl street, New York, N. Y.
Canning trade, 107 S. Frederick street, Baltimore, Md.
Capses and capstone auditors, Grant & Trumbull bldg., Longmarket street, Capetown, Union of South Africa.
Carnegie foundation for the advancement of teaching, 522 Fifth avenue, New York, N. Y.
Carton age, 326 W. Madison street, Chicago, Ill.
Case (J. L.) threshing machine company, Elgin, Wis.
Cashier, 541 Pearl street, New York, N. Y.
Cassier's industrial management. See Industrial management (England).
Cassiday coal association, 75 Fulton street, New York, N. Y.
Cavagnaro (Prof. Tullo), Roma 10, Corso Umberto N. 504, Italy.
Cement, mill and quarry, 542 Monadnock block, Chicago, Ill.
Central manufacturing district magazine, 1310 First National bank bldg., Chicago, Ill.
Certified public accountant; published by the American society of certified public accountants, 421 Woodward bldg., Washington, D. C.
Certified secretary, 16 Lune street, Preston, England.
Chamber of commerce of the state of New York, 65 Liberty street, New York, N. Y.
Chamber of commerce of the United States, Mills bldg., Washington, D. C.
Chapter notes, New York chapter, American institute of banking, 110 E. 42 street, New York, N. Y.
Chartered accountant, Institute of chartered accountants, 625 Market street, San Francisco, Cal.
Chemical and metallurgical engineering, Tenth avenue and 36 street, New York, N. Y.
Chemical engineer and mining review, Tait publishing company, Scottish house, 90 William street, Melbourne, Australia.
Cheney (Edward J.), 91 Broadway, New York, N. Y.
Chicago association of commerce, 10 S. LaSalle street, Chicago, Ill.
Chicago banker, 431 S. Dearborn street, Chicago, Ill.
Chicago commerce, 10 S. LaSalle street, Chicago, Ill.
Chicago evening post, 12 S. Market street, Chicago, Ill.
Chicago, St. Paul, Minneapolis and Omaha railway company, St. Paul, Minn.
Chinese accountants' association of Shanghai, 36 Avenue Edward VII, Shanghai, China.
Chrysler sales corporation, 341 Massachusetts avenue, Detroit, Mich.
Citizen (The), 280 Broadway, New York, N. Y.
City manager magazine, Lawrence, Kans.
Class journal company, 239 W. 39 street, New York, N. Y.
Clay worker, 211 Hudson street, Indianapolis, Ind.
Cleveland association of building owners and managers, Cleveland, O.
Cleveland-Cliffs iron company, Cleveland, O.
Cleveland plain dealer, Cleveland, O.
Clients' service bulletin, American appraisal company, 120 Broadway, New York, N. Y.
Clifford and Lawton, 373 Fourth avenue, New York, N. Y.
Clothing trade journal, 76 Fifth avenue, New York, N. Y.
Coal age, McGraw-Hill company, inc., Tenth avenue and 36 street, New York, N. Y.
Coal and coal trade journal, 11 Broadway, New York, N. Y.
Coal industry, 108 Smithfield street, Pittsburgh, Pa.
Coal merchants' association of Chicago, Chicago, Ill.
Coal mine management, Monadnock block, Chicago, Ill.
Coal review; published by the National coal association, Southern bldg., Washington, D. C.
Coal trade journal, 14 W. 40 street, New York, N. Y.
Coast banker, 576 Sacramento street, San Francisco, Cal.
Cobb, Whitfield, 2001 Elizabeth avenue, Winston-Salem, N. C.
Cohoes ware company, inc., 461 Eighth avenue, New York, N. Y.
Colegio de doctores en ciencias economicas y contadores publicos nacionales, Av. de Mayo, 749, 4 piso, Buenos Aires, Argentina.
Cole's book arcade, 346 George street, Sydney, Australia.
Collins service, Philadelphia, Pa.
Colorado fuel and iron company, Boston bldg., Denver, Col.
Colorado pharmaceutical association, 1627 Lawrence street, Denver, Col.
Colorado, University of, Boulder, Col.
Columbia law review, Kent hall, Columbia university, New York, N. Y.

Combustion, 11 Broadway, New York, N. Y.

Commerce and finance, 16 Exchange place, New York, N. Y.


Commerce clearing house, 120 Broadway, New York, N. Y.

Commerce journal, School of commerce and business administration, University of Southern California, Los Angeles, Cal.

Commerce reports; a weekly survey of foreign trade; United States department of commerce, Bureau of foreign and domestic commerce, Washington, D. C.

Commercial and financial chronicle, William B. Dana company, 138 Front street, New York, N. Y.

Commercial digest, 701 Van Nuys bldg., Los Angeles, Cal.

Commercial education, P. O. box 2020, Calcutta, India.

Commercial law review, 36 W. 44 street, New York, N. Y.

Commercial newspaper company, 38 Park Row, New York, N. Y.

Commercial west, Minneapolis, Minn.

Committee on public relations of the eastern railroads, 143 Liberty street, New York, N. Y.

Commonwealth students' society (Victoria division), 59 William street, Melbourne, Australia.

Commonwealth institute of accountants, Melbourne, Australia.

Commonwealth journal of accountancy, 59 William street, Melbourne, Australia.

Composed air magazine, Phillipsburg, N. J.

Comptroller, 501 City hall, Chicago, Ill.

Concrete, 139 N. Clark street, Chicago, Ill.

Concrete highway magazine, 114 W. Washington street, Chicago, Ill.

Conde Nast press, Greenwich, Conn.

Confidential bulletin of the National retail dry goods association, 225 W. 34 street, New York, N. Y.

Congressional record, Washington, D. C.

Connecticut society of certified public accountants, Warren M. Brown, sec., 750 Main street, Hartford, Conn.

Consensus, National economic league, 6 Beacon street, Boston, Mass.

Consolidated gas company of New York, 130 N. 15 street, New York, N. Y.


Constitution, Atlanta, Ga.

Constructor, Munsey bldg., Washington, D. C.

Contemporary review, Leonard Scott publishing company, 249 W. 13 street, New York, N. Y.

Contact record and engineering review, 347 Adelaide street, Toronto, Canada.

Contractors' and engineers' monthly, 443 Fourth avenue, New York, N. Y.

Contractors' association of Northern California, 625 Market street, San Francisco, Cal.

Contractors' companies of the National retail dry goods association, 225 W. 34 street, New York, N. Y.

Co-operation, Co-operative league, 167 W. 12 street, New York, N. Y.

Co-operative apartment association of Chicago, 1418 Consumers' bldg., Chicago, Ill.

Co-operative league, 167 W. 12 street, New York, N. Y.

Cornell law quarterly, Ithaca, N. Y.

Corporate accountant, 121 W. George street, Glasgow, Scotland.

Corporation journal, Corporation trust company, 120 Broadway, New York, N. Y.

Corporation trust company, 120 Broadway, New York, N. Y.


Cost and management, 81 Victoria street, Canada.

Cost association of the paper industry, 18 E. 41 street, New York, N. Y.


Country life, Garden City, N. Y.

Creamery and milk plant monthly, 327 S. LaSalle street, Chicago, Ill.

Credit man, St. Paul association of credit men, 141 E. Fifth street, St. Paul, Minn.

Credit monthly, 41 Park Row, New York, N. Y.

Credit union national extension bureau, 5 Park square, Boston, Mass.

Credit union, suggestion and advice, College of business administration, Boston university, Boston, Mass.

Crops and markets; published weekly by the United States, department of agriculture, Government printing office, Washington, D. C.


Crowell, Thomas Y., 393 Fourth avenue, New York, N. Y.


Daily news-record, 8 E. 13 street, New York, N. Y.

Daily record, 15 E. Saratoga street, Baltimore, Md.

Dairy farmer, Des Moines, Ia.

Dairy products merchandising, 1026 Maple street, Detroit, Mich.

Dakota farmer, Aberdeen, S. D.

Dallas (Tex.) news, Dallas, Tex.

De Bedryseconom, Valeriusstraat 89, Amsterdam, Holland.

Delaware, Lackawanna and Western railroad company, 90 West street, New York, N. Y.


Democrat and chronicle, Rochester, N. Y.

Denver (Col.) news, Denver, Col.

Denver (Col.) post, 1544 Champa street, Denver, Col.

Denver public schools, 414 13 street, Denver, Col.

Detroit bureau of governmental research, inc., 316 E. Jefferson avenue, Detroit, Mich.

Detroit united lines, Tracton bldg., Highland Park, Mich.

Detroit; Detroit board of commerce, Detroit, Mich.

Diamond walnut news, 1745 E. Seventh street, Los Angeles, Cal.

Dormitory of directors company, 72-74 Pine street, New York, N. Y.

Dixie business book shop, 140 Greenwich street, New York, N. Y.

Dixie miller, Chandler bldg., Atlanta, Ga.

Dodge brothers, Systems division, Detroit, Mich.

Domestic engineering, 1900 Prairie avenue, Chicago, Ill.

Dominion association of chartered accountants, Keith Brennan, sec-treas., 205 Montreal trust bldg., Winnipeg, Canada.

Doubleday, Page and company, 285 Madison avenue, New York, N. Y.

Druggist, 161 S. Front street, Memphis, Tenn.

Dry goods economist, 239 W. 39 street, New York, N. Y.

Dunn's international review, R. G. Dunn and company, 220 Broadway, New York, N. Y.

du Pont de Nemours and company, 1007 Market street, Wilmington, Del.

Dymock's book arcade, ltd., 428 George street, Sydney, Australia.

Eason and son, 40 and 41 Lower O'Connell street, Dublin, Ireland.
Eastern commercial teachers' association, Paul S. Lomax, pres., New York university, 32 Waverly place, New York, N. Y.

Eastern supply association, 261 Broadway, New York, N. Y.

Eastern underwriter, 86 Fulton street, New York, N. Y.

Eau Claire book and stationery company, Eau Claire, Wis.


Economic world, 128 Water street, New York, N. Y.


Electric lighting company of Boston, 39 Boylston street, Boston 10, Mass.

Editor and publisher, 1700 Times bldg., New York, N. Y.


Electrical; official journal of association of electricians, 15 W. 37 street, New York, N. Y., Utica, N. Y.

Electric journal, Pittsburgh, Pa.

Electric light and power, 360 N. Michigan ave., Chicago, Ill.

Electric power club, B. F. Keith bldg., Cleveland, O.

Electric railway journal, McGraw-Hill company, Tenth avenue and 36 street, New York, N. Y.

Electric traction, 901–903 Manhattan bldg., Chicago, Ill.

Electric merchandising, Tenth avenue and 36 street, New York, N. Y.

Electric record, Gage publishing company, 461 Eighth avenue, New York, N. Y.


Electrical world, McGraw-Hill company, Tenth avenue and 36 street, New York, N. Y.


Elgin national watch company, Elgin, Ill.

Elliott-Fisher company, 342 Madison avenue, New York, N. Y.

Elston, James S., Travelers insurance company, Hartford, Conn.

Emont and co., 65 King street, Manchester, England.

Encyclopedia Britannica company, 342 Madison avenue, New York, N. Y.


Engineering and contracting, 151 W. 42 street, New York, N. Y.

Engineering and mining journal, Tenth avenue and 36 street, New York, N. Y.

Engineering journal, 176 Mansfield street, Montreal, Canada.

Engineering and 36 street, New York, N. Y.


Engineering world, 53 W. Jackson bldv., Chicago, Ill.

Engineers of Western Pennsylvania, William Penn hotel, Pittsburgh, Pa.

Engravographia, 531 Fisk bldg., Broadway and 57 street, New York, N. Y.

Enterprise; University of Illinois, Urbana, Ill.

Ernst and Ernst, 27 Cedar street, New York, N. Y.

Ex libris; A. W. Shaw company, Cass, Huron and Erie streets, Chicago, Ill.


Pacheco, J. M., 1532 Larkin street, San Francisco, Cal.

Executive Consolidated with Industrial management, See Factory and industrial management.


Famous Players-Lasky corp., 485 Fifth avenue, New York, N. Y.

Farmers and mechanics savings bank, Minneapolis, Minn.

Farming, Brownlow bldg., Knoxville, Tenn.

Federal accountant, Collins house, 360 Collins street, Melbourne, Australia.

Federal food administration for Minnesota, University farm, St. Paul, Minn.

Federal institute of accountants, Collins house, Melbourne, Australia.

Federal reserve bank of Kansas City, Kansas City, Kans.

Federal reserve bulletin, Federal reserve board, Washington, D. C.

Federal trade information service, 22 Thames street, New York, N. Y.

Fibre containers, 326 W. Madison street, Chicago, Ill.

Financial age, 132 Nau sea street, New York, N. Y.

Financial digest, Trust bldg., Hartford, Conn.

Financial publishing company, 7 Newbury street, Boston, Mass.

Fire underwriters' association of the Pacific, 936 Merchant Exchange bldg., San Francisco, Cal.

First national bank of Chicago, Chicago, Ill.

First Wisconsin national bank of Milwaukee, Milwaukee, Wis.

Flat iron, 342 Madison avenue, New York, N. Y.

Fleur-de-lis, St. Louis university, St. Louis, Mo.


Food research bureau, 731 Melrose street, Chicago, Ill.

Food research bureau of Chicago, 545 N. Michigan avenue, Chicago, Ill.

Forbes (S. C.) publishing company, 120 Fifth avenue, New York, N. Y.

Ford motor company, Detroit, Mich.

Foreign affairs, 25 W. 43 street, New York, N. Y.

Foreningen auditoriserade revisor, Prof. Oskar Sillen, pres., 11 C. Blasieholmstorg, Stockholm, Sweden.

Forging, stamping, heat treating, 29 W. 34 street, New York, N. Y.

Foundry, Benton bldg., Cleveland, O.


Fourth estate, 232 W. 59 street, New York, N. Y.

Franklin accountant, Transportation bldg., Washington, D. C.

Free press printing company, 189 College street, Burlington, Vt.

Freeborn and company, 120 Liberty street, New York, N. Y.

Frognatt, Joseph and company, inc., 25 Church street, New York, N. Y.

Fuel oil; Oil trade journal, inc., 350 Madison avenue, New York, N. Y.

Fuels and furnaces, House bldg., Pittsburgh, Pa.

Funk and Wagnalls company, 354 Fourth avenue, New York, N. Y.

Furniture manufacturer and artisan, Grand Rapids, Mich.

Furniture record, Grand Rapids, Mich., 105 W. 40 street, New York, N. Y.

Garment manufacturers' index, 1225 Broadway, New York, N. Y.

Gas age-record, 9 E. 38 street, New York, N. Y.


Gas industry, 68 W. Huron street, Buffalo, N. Y.


DIRECTORY

General electric company, 925 Euclid avenue, Cleveland, O.
General electric review, Schenectady, N. Y.
General fire extinguisher company, Grindle company, Providence, R. I.
General motors corporation, 224 W. 57 street, New York, N. Y.
General public, Georgetown law journal association, Washington, D. C.
Gillette blade, Gillette safety razor company, 47 W. First street, South Boston, Mass.
Ginn and company, 70 Fifth avenue, New York, N. Y., 15 Ashburton place, Boston, Mass.
Glass industry, 50 Church street, New York, N. Y.
Glassworker, Eighth and Penn avenues, Pittsburgh, Pa.
Good roads, 53 Park place, New York, N. Y.
Goodrich (B. F.) company, Akron, O.
Gordon and Gotch proprietary, ltd., Wellington, New Zealand.
Government printing office, Washington, D. C.
Grand Rapids manufacturers institute, Grand Rapids chamber of commerce, Grand Rapids, Mich.
Great Northern railway company, St. Paul, Minn., 32 Nassau street, New York, N. Y.
Greater New York; bulletin of the Merchants' association of New York, Woolworth bldg., New York, N. Y.
Greenwood company, 712 Federal street, Chicago, Ill.
Gregory Mayer and Thom company, Cadillac square, Detroit, Mich.
Grell company, Providence, R. I.
Guaranty news, 140 Broadway, New York, N. Y.
Hadley (Charles R.) company, 606 Streteley square bldg., New York, N. Y., Los Angeles, Cal.
Haley, Stuart and company, 14 Wall street, New York, N. Y.
Handelswetenschappen, Netherlands.
Harder co-worker, Harder manufacturing corporation, Cobleskill, N. Y.
Hardwood manufacturers institute, 1020 S. Wabash avenue, Chicago, Ill.
Harper and brothers, 49 E. 33 street, New York, N. Y.
Harpers magazine, 49 E. 33 street, New York, N. Y.
Harvard business review, Cass, Huron and Erie streets, Chicago, Ill.
Haskins and Sells company, 30 Broad street, New York, N. Y.
Health (D. C.) and company, 231–41 W. 39 street, New York, N. Y.
Heating and ventilating magazine, 1123 Broadway, New York, N. Y.
Herdrich and Boggs, 1014 Merchants bank bldg., Indianapolis, Ind.
Hibbard, Spencer, Bartlett and company, 211 E. North Water street, Chicago, Ill.
Hill and leather, 136 W. Lake street, Chicago, Ill.
Highway engineer and contractor, 542–55 Monadnock block, Chicago, Ill.
Highway magazine, Middletown, O.
Highway transportation, Elizabeth, N. J.
Hoard's dairyman, Fort Atkinson, Wis.
Hollow building tile association, Shale Hill brick and tile company, Chillicothe, Mo.
Holstein-Friesian world, City bank bldg., Syracuse, N. Y.
Hol (Henry) and company, 1 Park avenue, New York, N. Y.
Hotel association of New York city, 221 W. 57 street, New York, N. Y.
Hotel management, 30 E. Ontario street, Chicago, Ill.
Houghton-Mifflin company, 386 Fourth avenue, New York, N. Y.
Houston; official organ of the Houston chamber of commerce, Houston, Tex.
Houston (Tex.) post, Houston, Tex.
Huyck (F. C.) and sons, Kenwood mills, Albany, N. Y.
I. B. A. of A. bulletin; Investment bankers' association of America, 111 W. Monroe street, Chicago, Ill.
Ice and refrigeration, Nickerson and Collins company, 5707 W. Lake street, Chicago, Ill.
Ice cream trade journal, 171 Madison avenue, New York, N. Y.
Industrial bankers' association, 208 S. LaSalle street, Chicago, Ill.
Illinois Central railroad company, 32 Nassau street, New York, N. Y.
Illinois journal of commerce; published monthly by the Illinois chamber of commerce, 10 S. LaSalle street, Chicago, Ill.
Illinois law quarterly, College of law, University of Illinois, Urbana, Ill.
Illinois manufacturers' costs association monthly bulletin, 231 S. LaSalle street, Chicago, Ill.
Illinois municipal league, Urbana, Ill.
Illinois municipal review, Illinois municipal league, Urbana, Ill.
Illinois society of certified public accountants, 605 S. Michigan avenue, Chicago, Ill.
Illinois, University of Agricultural experiment station, Urbana, Ill.
Implement and tractor trade journal, Graphic arts bldg., Kansas City, Kans.
Institute of pharmacy, paderia de Rambla, Bouza y Ca, Pi y Margall, Numa, 33 y 35, Havana, Cuba.
Income tax review and federal and state tax reporter, 165 Broadway, New York, N. Y.
Index, New York trust company 100 Broadway, New York, N. Y.
India rubber world, 25 W. 45 street, New York, N. Y.
Indian accountant, Nisbet road, Lahore, Punjab, India.
Indian institute of professional accountants, Nisbet road, Lahore, Punjab, India.
Indian railway accountants' journal, Railway accounts club, c/o Auditors and accountants department M and S M Railway, Park Town, Madras, India.
Indian association of certified public accountants, 819 State life bldg., Indianapolis, Ind.
Indiana department of public instruction, Indianapolis, Ind.
Industrial and engineering chemistry, American chemical society, 25 W. 45 street, New York, N. Y.
Industrial engineer, 7 S. Dearborn street, Chicago, Ill.
Industrial extension institute, 11–17 E. 45 street, New York, N. Y.
Industrial management. See Factory.
Industrial power, 440 S. Dearborn street, Chicago, Ill.
Inland printer, 632 Sherman street, Chicago, Ill.
Insecticide and disinfectant manufacturers' association, Holbrook, Mass.
Institute for government research, 26 Jackson avenue, Washington, D. C.
Institute of actuaries students' society, Staple inn hall, Holborn, England.
Institute of chartered accountants, inc., 625 Market street, San Francisco, Cal.
Institute of chartered accountants in Ireland, 39 Fleet street, Dublin, Ireland.
Institute of chartered accountants of British Columbia, Erling H. Glace, pres., 1104 Dominion bank bldg., Vancouver, B. C., Canada.
Institute of chartered accountants of Manitoba, 208 Royal bank bldg., Winnipeg, Man., Canada.
Instituto de contadores publicos titulados de Mexico, 5 de Mayo 32, Mexico, D. F.
Insurance actuaries' association, Myles Walsh, pres., Niagara fire company, 95 Maiden lane, New York, N. Y.
Insurance advocate, 177 William street, New York, N. Y.
Insurance institute of Toronto, 20 Victoria street, Toronto, Canada.
International accountants' congress, Nittoerend comite, Harengbracht 477, Amsterdam, Holland.
International accountants' society, 3411 S. Michigan avenue, Chicago, Ill.
International chamber of commerce, Washington, D. C.
International laundry company, 606 S. Michigan avenue, Chicago, Ill.
International motor company, 235 Broadway, New York, N. Y.
International review of science and practice of agriculture, Villa Umberto I, Rome, Italy.
International silver company, Meriden, Conn.
International textbook company, Scranton, Pa.
Interstate public service company, Indianapolis, Ind.
Investment bankers' association of America, 103 S. LaSalle street, Chicago, Ill.
Investment bankers' company, 22 William street, New York, N. Y.
Iowa certified public accountants, 213 Seventh street, Des Moines, Ia.
Iowa state college of agriculture and mechanic arts, Ames, Ia.
Iowa state highway commission, Ames, Ia.
Iowa, University of, Iowa City, Ia.
Iron age, 239 W. 39 street, New York, N. Y.
Iron and steel wire work news, 614 Race street, Cincinnati, O.
Iron trade review, Penton bldg., Cleveland, O.
Irving bank-Columbia trust company, 233 Broadway, New York, N. Y.
Journal of G. H. H. Co. company, inc., 130 Nassau street, New York, N. Y.
Jersey bulletin and dairy world, 402 Printcrd bldg., Indianapolis, Ind.
Johns Hopkins press, Baltimore, Md.
Journal of accountancy, 155 Cedar street, New York, N. Y.
Journal of agricultural research, Government printing office, Washington, D. C.
Journal of business, Liberal arts bldg., Iowa City, Ia.
Journal of commerce and commercial bulletin, 46-48 Barley street, New York, N. Y.
Journal of farm economics, American farm economic association, Washington, D. C.
Journal of home economics, 1211 Cathedral street, Baltimore, Md.
Journal of land and electric utility economics, Cass, Huron and Erie streets, Chicago, Ill.
Journal of political economy, University of Chicago press, New York, N. Y.
Journal of the American institute of electrical engineers, 33 W. 39 street, New York, N. Y.
Journal of the American bankers association.
Journal of the American ceramic society.
Journal of the American statistical association, Columbia university, New York, N. Y.
Journal of the American waterworks association; published by the American water works association, 29 W. 39 street, New York, N. Y.
Journal of the Boston society of Civil engineers, 715 Tremont temple, Boston, Mass.
Journal of the department of agriculture, Department of agriculture, Melbourne, Australia.
Journal of the department of agriculture of Porto Rico, Department of agriculture and labor, San Juan, Porto Rico.
Journal of the department of agriculture of Victoria, director of agriculture, Melbourne, Australia.
Journal of the department of lands and agriculture, Eason and son, 40 and 41 Lower O'Connell street, Dublin, Ireland.
Journal of the society of automotive engineers, 29 W. 39 street, New York, N. Y.
Journal of the western society of engineers, 723 Lake street, Oak Park, Ill.
K. B. printing company, 17 and Webster streets, Omaha, Neb.
Kansas city journal, Kansas City, Mo.
Kansas institute of certified public accountants, J. D. M. Crockett, sec.-trea., Continental bldg., Kansas City, Mo.
Kansas municipalities, Lawrence, Kans.
Kansas state league of building and loan associations, J. L. Hersh, 102 E. Sixth avenue, Topeka, Kans.
Kentucky agricultural experiment station, University of Kentucky, Lexington, Ky.
Key city gas company, John H. Maclay, Dubuque, Ia.
Kimman (J. I.) and company, Old national bank bldg., Spokane, Wash.
Kiwiana magazine, Mount Morris, Ill.
Knoxville (Tenn.) sentinel, Knoxville, Tenn.
Konsberg (E. T.) and company, 53 W. Jackson bldg., Chicago, Ill.
Kottemann's bulletin, William C. Kottemann and company, 916 Pacific finance bldg., Los Angeles, Cal.
L. R. B. & M. journal, 110 William street, New York, N. Y.
Lamb, Graham and company, Oshkosh, Wis.
LaSalle extension university, Michigan avenue and 41 street, Chicago, Ill.
Laundry age, Laundry age publishing company, East Stroudsby, Pa.
Monetary times, Church and Court streets, Toronto, Canada.
Money and commerce, 702-18 Ferguson bldg., Pittsburgh, Pa.
Montclair state college of agriculture and mechanic arts, Bozeman, Mont.
Monthly bulletin of the American chamber of commerce, Havana, Cuba.
Monthly catalogue, United States public documents, Government printing office, Washington, D. C.
Monthly list of stenographers, Government printing office, Washington, D. C.
Monthly labor review, Government printing office, Washington, D. C.
Monthly review of credit and business conditions, Bankers' trust company, 16 Wall street, New York, N. Y.
Monthly review of foreign commerce, Bank of Commerce and Exchange, 2 Rectory street, New York, N. Y.
Monthly review of foreign commerce of the United States, Government printing office, Washington, D. C.
Monthly picture journal, 2099 N. Jackson street, Dallas, Tex.
Monthly review of clothing and textile manufacturers, 729 Seventh avenue, New York, N. Y.
Monthly picture producers and distributors of America, 469 Fifth avenue, New York, N. Y.
Motion pictures today, 140 W. 42 street, New York, N. Y.
Motor transport, Chilton class journal company, Chestnut and 56 streets, Philadelphia, Pa.
Motor ship, 27 Pearl street, New York, N. Y.
Mountain states banker, Tabor opera house bldg., Denver, Col.
Municipal industries, 413 Chamber of commerce bldg., Denver, Col.
Municipal and county engineering, Wulsin bldg., Indianapolis, Ind.
Municipal index; published by American city magazine, 443 Fourth avenue, New York, N. Y.
Municipal review of Canada, 70 McGill College avenue, Montreal, Canada.
Music industries chamber of commerce, 105 W. 40 street, New York, N. Y.
Music trade news, 25 W. 42 street, New York, N. Y.
N. A. C. A. bulletin, National association of cost accountants, 25 W. 44 street, New York, N. Y.
N. A. C. D. review, Railway exchange bldg., St. Louis, Mo.
Nashville, Chattanooga and St. Louis railway, Nashville, Tenn.
Natal society of accountants, 204 Longmarket street, Pietermaritzburg, Union of South Africa.
Nation, 20 Vesey street, New York, N. Y.
National association of automobile mutual insurance companies. See National association of mutual casualty companies.
National building owners and managers, Edison bldg., Chicago, Ill.
National association of certified public accountants, 945 Pennsylvania avenue, Washington, D. C.
National association of comptrollers and accounting officers official journal, Comptrollers office, Chicago, Ill., 6801 South Broadway, St. Louis, Mo.
National association of corporation training. See American management association.
National association of cost accountants, 26 W. 44 street, New York, N. Y.
National association of credit men, 41 Park Row, New York, N. Y.
National association of dyers and cleaners, Mills bldg., Washington D. C.
National association of ice industries, 163 W. Washington street, Chicago, Ill.
National association of leather glove and mitten manufacturers, Union station, Utica, N. Y.
National mutual casualty companies, 730 Fifth avenue, New York, N. Y.
National association of officer managers, Fort Wayne, Ind.
National association of ornamental iron and bronze manufacturers, 614 Race street, Cincinnati, O.
National association of railroad and utilities commissioners, James B. Walker, sec., 270 Madison avenue, New York, N. Y.
National association of real estate boards, 310 S. Michigan avenue, Chicago, Ill.
National association of stationers, office outfitters and manufacturers, 403-408 Conway bldg., 111 Washington street, Chicago, Ill.
National association of taxicab owners, John G. Williams, sec., Yellow Cab manufacturing company, 5801 Dickinson street, Chicago, Ill.
National association of wool manufacturers, 50 State street, Boston, Mass.
National automobile chamber of commerce, 366 Madison avenue and 46 street, New York, N. Y.
National automobile dealers association, K. D. Lally, office manager, 320 N. Grand avenue, St. Louis, Mo.
National bank of commerce in New York, 31 Nassau street, New York, N. Y.
National boot and shoe manufacturers' association, Inc., 1224 Canadian Pacific bldg., 342 Madison avenue, New York, N. Y.
National bottlers gazette, 99 Nassau street, New York, N. Y.
National bureau of commerce and industry, 120 W. 42 street, New York, N. Y.
National bureau of economic research, 474 W. 24 street, New York, N. Y.
National cereal products laboratories, 2026 Eye street, N. W., Washington, D. C.
National city bank of New York, 60 Wall street, New York, N. Y.
National civic federation, Metropolitan tower, New York, N. Y.
National cleaner and dyer, 120 Ann street, Chicago, Ill.
National commercial gas association, 61 Broadway, New York, N. Y.
National engineering, 407 S. Dearborn street, Chicago, Ill.
National fertilizer association, 616 Investment bldg., Washington, D. C.
National fire protection association, 40 Central street, Boston, Mass.
National footwear, 224 S. Michigan avenue, Chicago, Ill.
National furniture warehousemen's association, 765 Oakwood bldg., Chicago, Ill.
National hardware association of the United States, 505 Arch street, Philadelphia, Pa.
National hotel review, Gehring publishing company, 119 W. 40 street, New York, N. Y.
National income tax magazine, Illinois merchants bank bldg., Chicago, Ill.
National industrial conference board, 247 Park avenue, New York, N. Y.
National institute of public administration, 261 Broadway, New York, N. Y.
National knitted outerwear association, inc., 347 Fifth avenue, New York, N. Y.
National laundry journal, 461 Eighth avenue, New York, N. Y.
National machine tool builders' association, 630 Vine street, Cincinnati, O.
National municipal league, 261 Broadway, New York, N. Y.
National municipal review, 261 Broadway, New York, N. Y.
National petroleum news, 812 Huron road, Cleveland, O.
National petroleum publishing company, 812 Huron road, Cleveland, O.
DIRECTORY

National real estate journal, 139 N. Clark street, Chicago, Ill., 100 E. 42 street, New York, N. Y.

National restaurant news, Mutual bldg., 13 and Oak streets, Kansas City, Mo.

National retail dry goods association, 225 W. 34 street, New York, N. Y.

National retail hardware association, 915-35 Meyer-Kiser bank bldg., Indianapolis, Ind.

National retail lumber dealer, 226 W. Madison street, Chicago, Ill.


National sand and gravel association, 903 Munsey bldg., Washington, D. C.

National sample retailers association, 224 S. Michigan avenue, Chicago, Ill.

National stockman and farmer, Pittsburgh, Pa.

National tax association, 195 Broadway, New York, N. Y.

National manufacturers' association, 445 Endicott bldg., St. Paul, Minn.


National wholesale grocers' association of the United States, 6 Harrison street, New York, N. Y.

National wholesale women's wear association, 1115 Fifth avenue, New York, N. Y.

Nation's business, Mills bldg., Washington, D. C.

Nation's health, 22-24 E. Ontario street, Chicago, Ill.

Natural gas, Periodicals publishing company, Buffalo, N. Y.

Nederlandse organisatie van accountants, Secretariaat, Valeriusstraat 89, Amsterdam, Holland.

New Jersey agricultural experiment station, New Brunswick, N. J.

New Jersey state bureau of psychology, Newark, N. J.

New Jersey, State department of education, Trenton, N. J.

New Jersey state chamber of commerce, 786 Broad street, Newark, N. J.

New reclamation era, Bureau of reclamation, Department of interior, Washington, D. C.

New west trade, Spokane, Wash.

New York building congress, Grand central terminal, New York, N. Y.

New York, Chicago and St. Louis railroad company, Cleveland, O.

New York commercial, 38 Park row, New York, N. Y.

New York credit men's association bulletin, 320 Broadway, New York, N. Y.

New York evening post, 75 West street, New York, N. Y.

New York evening herald-tribune, 225 W. 40 street, New York, N. Y.

New York Herald trade journal, 285 Madison avenue, New York, N. Y.

New York, New Haven and Hartford railroad company, New Haven, Conn.

New York produce review and American creamery, 173 Chambers street, New York, N. Y.

New York professional examination bureau, State department of education, Albany, N. Y.

New York accountants, Philip L. Nieser, sec, 150 Broadway, New York, N. Y.

New York (state) chamber of commerce, 65 Liberty street, New York, N. Y.

New York state college of agriculture at Cornell university, Ithaca, N. Y.

New York society of certified public accountants, 110 William street, New York, N. Y.


New York telegraph, 73 Dey street, New York, N. Y.

New York times, 229 W. 43 street, New York, N. Y.

New York tribune, 225 W. 40 street, New York, N. Y.

New York university alumni, 342 Madison avenue, New York, N. Y.

New York university bookstore, Washington square E., New York, N. Y.

New York university bureau of business research, 90 Trinity place, New York, N. Y.

New York university bureau of public information, 331 Madison avenue, New York, N. Y.

New York wholesale grocers association, 105 Hudson street, New York, N. Y.

New York world, Pulitzer bldg., New York, N. Y.

New Zealand society of accountants, Accountants' chambers, Johnston street, Wellington, New Zealand.

Newarker; published monthly by the chamber of commerce of the city of Newark, 24 Brantford place, Newark, N. J.

New Jersey, State society of certified public accountants, 110 William street, New York, N. Y.

New York service bureau, 342 Madison avenue, New York, N. Y.

Niagara Falls power company, Box 617, Niagara Falls, N. Y.

Niles and Niles, 60 Broadway, N. Y., 53 State street, Boston, Mass.

North Carolina electric company, Charles street, at Mulberry, Baltimore, Md.

North Carolina agricultural experiment station, State college station, Raleigh, N. C.

North Carolina association of certified public accountants, George E. Wood, sec.-treas., 138 Brevard court, Charlotte, N. C.

North Dakota agricultural college, Extension division, Agricultural college, N. D.

Northern states power company of Wisconsin, Madison, Wis.

Northwest banker-investor, Seattle, Wash.

Northwest commercial bulletin, Box 1386, Minneapolis, Minn.

Northwestern merchant, Seattle, Wash.

Northwestern university, School of commerce, Bureau of business research, 31 W. Lake street, Chicago, Ill.

Nova Scotia, Dominion news, Waukegan, Ill.

Office economist, Art metal construction company, 369 Broadway, New York, N. Y.

Office equipment catalogue, inc., 21 E. Huron street, Chicago, Ill.

Office for reparation payments, Luisenstrasse 33, Berlin, Germany.

Official bulletin, Heating and piping contractors' national association, 50 Union square E., New York, N. Y.

Ohio state university, Agricultural college extension service, Columbus, O.

Ohio state university bulletin, Columbus, O.

Ohio teacher, 71 E. State street, Columbus, O.

Ohio woman voter, Columbus, O.

Oil and gas journal, Tulsa, Okla.

Oil engine power, 220 W. 42 street, New York, N. Y.

Oil news, 350 Madison avenue, New York, N. Y.

Oil, paint and drug reporter, 12 Gold street, New York, N. Y.

Oil trade, 350 Madison avenue, New York, N. Y.

Oklahoma agricultural and mechanical college, Stillwater, Okla.

Okie magazine, 8 E. 34 street, New York, N. Y.

Ocean lines, 105-11 North street, Olean, N. Y.

Omaha and Council Bluffs street railway company, Omaha, Neb.

Open shop publishing company, 122 S. Michigan avenue, Chicago, Ill.

Open-shop review, 23 S. LaSalle street, Chicago, Ill.

Operation and maintenance, Chilton class journal company, Chestnut and 56 streets, Philadelphia, Pa.

Orange Judd Illinois farmer, 212 W. Monroe street, Chicago, Ill.

Oregon experiment station, Corvallis, Ore.

Oregon voter, Worcester bldg., Portland, Ore.
Organizacio, Sant Honorat, 7, prati, Barcelona, Spain.

Oxford book company, 111 Fifth avenue, New York, N. Y.


Pace student. Closed publication.

Pacific bottler, 57 Post street, San Francisco, Cal.

Pacific municipalities, Pacific bldg, San Francisco, Cal.

Pacific printer and publisher, 121 Second street, San Francisco, Cal.

Pacific rural press, 547 Howard street, San Francisco, Cal.

Pan American union of American republics, Washington, D. C.

Paper, 1480 Broadway, New York, N. Y.

Paper and pulp industry; issued by the American paper and pulp association, 18 E. 41 street, New York, N. Y.

Paper industry, Monadnock block, Chicago, Ill.

Paper mill and wood pulp news, 1440 Broadway, New York, N. Y.

Paper trade journal, 10 E. 39 street, New York, N. Y.

Parke, Davis and company, Detroit, Mich.

Parke company, 12 S. Carroll street, Madison, Wis.

Paton (Hugh) and sons, St. James square, Edinburgh, Scotland.

Patton (N. J.) call, Paterson, N. J.

Paterson publishing company, 558-60 First national bank bldg., Chicago, Ill.

Penn state farmer; published monthly at the Pennsylvania state college, State College, Pa.

Pennsylvania electric association, 212 Octua street, Harrisburg, Pa.

Pennsylvania railroad company, Broad street station, Philadelphia, Pa.

Pennsylvania state chamber of commerce, State chamber bldg., Harrisburg, Pa.

Penton publishing company, Cleveland, O.


Personal efficiency, Michigan avenue and 41 street, Chicago, Ill.

Petroleum age, 500 N. Dearborn street, Chicago, Ill.

Platts Dodge corporation, 99 John street, New York, N. Y.


Philadelphia electric company, S. W. corner Tenth and Chestnut streets, Philadelphia, Pa.


Photo-engravers bulletin; official journal of the American photo-engravers association, 863 Monadnock block, Chicago, Ill.

Physicians record company, 509 S. Dearborn street, Chicago, Ill.

Pitt and quarry, Complete service publishing company, 538 S. Clark street, Chicago, Ill.

Pittsburgh (Isaac) and sons, 2 W. 45 street, New York, N. Y.

Pittsburgh accountant; Pittsburgh school of accountancy, State theatre bldg., Pittsburgh, Pa.

Pittsburgh coal company employees' association, Box 64, Pittsburgh, Pa.

Pittsburgh steel foundry corporation, Glassport, Pa.

Plumbers trade journal, 239-41 W. 30 street, New York, N. Y.

Political science quarterly academy of political science, Columbia university, New York, N. Y.

Polk (R. L.) and company, 524 Broadway, New York, N. Y.

Pore publishing company, 33 Broadway, New York, N. Y.

Porto publishing company, 952 E. 21 street, Salt Lake City, Utah.

Porto Rico, office of the executive secretary, San Juan, Porto Rico.

Potter's weekly journal, 334 Fourth avenue, New York, N. Y.


Power; published by McGraw-Hill publishing company, Tenth avenue and 36 street, New York, N. Y.

Power plant engineering, 53 W. Jackson bldv., Chicago, Ill.

Power wagon, 536 Lake shore drive, Chicago, Ill.

Prentice-Hall, inc., 70 Fifth avenue, New York, N. Y.

Printers ink, 185 Madison avenue, New York, N. Y.

Printers ink monthly, 185 Madison avenue, New York, N. Y.

Private school news, 11 Beacon street, Boston, Mass.

Producer, American national live stock association, 515 Cooper bldg., Denver, Col.

Professional engineer, 63 E. Adams street, Chicago, Ill.

Progressive farmer, Birmingham, Ala.

Providance magazine, Providence, R. I.

Public accountant, 77 King street, Sydney, Australia.

Public business; published by the Detroit bureau of government research, 51 Warren avenue W., Detroit, Mich.

Public ownership, 127 N. Dearborn street, Chicago, Ill.

Public ownership league of America, 127 N. Dearborn street, Chicago, Ill.

Public roads, Government printing office, Washington, D. C.

Public service management, 431 S. Dearborn street, Chicago, Ill.

Public utilities reports, inc., Rochester, N. Y.

Public works, 243 W. 39 street, New York, N. Y.

Pulp and paper profits; Cost association of the paper industry, 18 E. 41 street, New York, N. Y.

Pullman company, Pullman bldg., Chicago, Ill.

Purdue university; agricultural experiment station, Lafayette, Ind.

Pettit (George) and sons, 2 W. 45 street, New York, N. Y.


Quarterly review, Leonard Scott publishing company, 249 W. 13 street, New York, N. Y.

Queensland's journal, Union truste chamber, Queen street, Brisbane, Australia.

Questions comptables. See Les questions comptables.

Radio dealer, 1133 Broadway, New York, N. Y.

Radio retailing, Tenth avenue and 36 street, New York, N. Y.

Railway, 1116 Woodward bldg., Washington, D. C.

Railway age, Simmons-Boardman publishing company, 30 Church street, New York, N. Y.

Railway and locomotive engineering, 136 Liberty street, New York, N. Y.


Railway electrical engineer, 30 Church street, New York, N. Y.

Railway engineering and maintenance, Simmons-Boardman publishing company, 30 Church street, New York, N. Y.

Railway mechanical engineer, 30 Church street, New York, N. Y.

Railway review, 249 W. 13 street, New York, N. Y.

Railway signal engineer, Simmons-Boardman company, 608 S. Dearborn street, Chicago, Ill.

Raw and thrown silk credit men's association, 462 Fourth avenue, New York, N. Y.

Reading company, Reading terminal, Philadelphia, Pa.

Real estate board of New York, 7 Deey street, New York, N. Y.

Real estate record and builders' guide, 119 W. 40 street, New York, N. Y.
Reclamation record, Reclamation service, Department of interior, Washington, D. C.
Record of the American institute of actuaries, Equitable of Iowa bldg., Des Moines, Ia.
Refrigerating engineering, 35 Warren street, New York, N. Y.
Refrigerating world, 25 W. Broadway, New York, N. Y.
Remington, Candler bldg., Atlanta, Ga.
Remington export review, Remington typewriter company, 374 Broadway, New York, N. Y.
Results; Monroe calculating machine company, Inc., Orange, N. J.
Retail ledger, 1346 Monadnock block, Chicago, Ill.
Retail merchants association of Colorado, 619 Denham bldg., Denver, Col.
Retail monument dealers' association of Texas, Roy Anderson, sec., Brownwood, Tex.
Revisiois og Forvaltnings Institutet, 2 Vestre blvd., Copenhagen, Denmark.
Revista de ciencias economicas, Calle Charcas 1835, Buenos Aires, Argentina.
Rhode island state college, Kingston, R. I.
Rhodesia society of accountants, Board of executors bldg., Salisbury, Rhodesia.
Roads and streets, Gillette publishing company, 221 E. 20 street, Chicago, Ill.
Roll of British & Irish associate monthly bulletin, Lansdowne, Pa.
Robinsonian interest book company, 537 Federal street, Chicago, Ill.
Rochester alumni review, University of Rochester, Rochester, N. Y.
Rochester commerce; issued weekly by the Rochester chamber of commerce, Rochester, N. Y.
Rock Island herald, Rochester, N. Y.
Rock Island lines, LaSalle street station, Chicago, Ill.
Rock products, Tradepress publishing corp., 542 S. Dearborn street, Chicago, Ill.
Rogers, John K., druggist, 1627 Lawrence street, Denver, Col.
Ronald press company, 15 E. 26 street, New York, N. Y.
Rotarian, 221 E. 20 street, Chicago, Ill.
Rowland Tompkinson company, inc., 17 E. 42 street, New York, N. Y.
Rubber age, 250 W. 57 street, New York, N. Y.
Rural New Yorker, 333 W. 30 street, New York, N. Y.
Russe1 Sage foundation, 130 E. 22 street, New York, N. Y.
Ryerson press, Toronto, Canada.
S. Paul (Minn.) dispatch, St. Paul, Minn.
Sales management, Dartnell corp., corner Leland and Ravenswood avenues, Chicago, Ill.
Salt Lake mining review, top floor Walker bank bldg., Salt Lake City, Utah.
Sample case, 638 N. Park street, Columbus, O., Mount Morris, Ill.
Sanderson and Porter, 52 William street, New York, N. Y.
Sanitary and heating engineering, 225 W. 34 street, New York, N. Y.
Sash door finish, 309 Montgomery bldg., Milwaukee, Wis.
Saunders, Richard W., comptroller, Famous Players-Lasky corp., 485 Fifth avenue, New York, N. Y.
School review: department of education, University of Chicago, Chicago, Ill.
Scott, Charnley and company, 126-28 Brevard court, Charlotte, N. C.
Scovell, Wellington and company, 110 State street, Boston, Mass.
Scripophily (Charles) sons, 597 Fifth avenue, New York, N. Y.
Scudder, Stevens and Clark, 32 Nassau street, New York, N. Y.
Seed world, 1018 S. Wabash avenue, Chicago, Ill.
Service field, Frank H. Williams, 815 S. Van Ness avenue, Santa Ana, Cal.
Shaw (A. W.) company, Cass, Huron and Erie streets, Chicago, Ill.
Sheet metal contractors' association of Pa., 7253 Frankstown avenue, Pittsburgh, Pa.
Sheet metal ware association, 342 Madison avenue, New York, N. Y.
Shaw metal worker, 45 W. 45 street, New York, N. Y.
Shoe and leather reporter, 100 Gold street, New York, N. Y.
Shreveport; official publication of Shreveport chamber of commerce, Shreveport, La.
Sibley journal of engineering, Ithaca, N. Y.
Silk association of America, 468 Fourth avenue, New York, N. Y.
Silver, Burdett and company, 39 Division street, Newark, N. J.
Simpson-Boardman publishing company, 30 Church street, New York, N. Y., 608 S. Dearborn street, Chicago, Ill.
Sinclair, Murray and company, 565 Fifth avenue, New York, N. Y.
Skadden publishing company, Toledo, O.
Smith-Digby company, 926 Commerce street, Tacoma, Wash.
Society of accountants and auditors in the Orange free state, Ficharde chambers, Maitland street, Bloemfontein,
Orange Free State, Africa.
Society of American foresters, 930 F street, N. W., Washington, D. C.
Society of automotive engineers, 29 W. 39 street, New York, N. Y.
Society of certified public accountants of the state of New Jersey, Julius E. Flink, sec., 1060 Broad street, Newark, N. J.
Society of industrial engineers, 608 S. Dearborn street, Chicago, Ill.
Society of Louisiana certified public accountants, George A. Treadwell, sec., Union Indemnity bldg., New Orleans, La.
South Carolina and company, 11 A Nisbet road, Lahore, Punjab, India.
South African accountants' societies' general examining board, Royal chambers, P. O. Box 2995 Johannesburg, Union of
South Africa.
South African journal of industries, P. O. Box 373, Pretoria, Union of South Africa.
South Carolina agricultural experiment station, Clemson agricultural college, Clemson College, S. C.
Southwestern publishing company, 104 Fifth avenue, New York, N. Y.
Southern banker, 101 Marietta street, Atlanta, Ga.
Southern California business, 130 S. Broadway, Los Angeles, Cal.
Southern California Edison company, Edison bldg., Los Angeles, Cal.
Southern engineer, Grant bldg., Atlanta, Ga.
Southern lumberman, J. H. Baird publishing company, Presbyterian bldg., Nashville, Tenn.
Southern Pacific company, 165 Broadway, New York, N. Y.
Southwestern miller, 915 Wyandotte street, Kansas City, Mo.
Special libraries, 688-72 University avenue, New York, N. Y.
Special libraries association, Washington, D. C.
Spectator company, 135 William street, New York, N. Y.
Spectator, Hamilton, Canada.
Sphinx talks, Miller, Franklin, Bassett and company, 347 Madison avenue, New York, N. Y.
Spokane society of public accountants, Spokane, Wash.

Spokesman-review, Spokane, Wash.


Standard oil company, Louisville, Ky.

Standard statistics company, 200 Varick street, New York, N. Y.

Starchroom laundry, Cincinnati, O.

State college of agriculture; University of Georgia, Athens, Ga.

State college of Washington, Pullman, Wash.

State printing and publishing company, Albany, N. Y.

State law reporting company, Woolworth bldg., New York, N. Y.

Steam coal buyer, Planters bldg., St. Louis, Mo.

Steck (E. L.) company, Austin, Tex.

Stohlmann, J. E., 129 Park Row, New York, N. Y., 809 N. Charles street, Baltimore, Md.

Stokes (Frederick A.) company, 443 Fourth avenue, New York, N. Y.

Stoughton and Webster journal, 120 Broadway, New York, N. Y.

Store operation, 205 Caxton bldg., Cleveland, O.

Straus investors magazine, 565 Fifth avenue, New York, N. Y.

Street. (Discontinued.)

Studebaker corporation, South Bend, Ind.

Success, P. O. Box 2020, Calcutta, India.

Successful farming, Des Moines, la.

Sugar, 153 W. Forty-First street, New York, N. Y.

Sullivan machinery company, 122 S. Michigan avenue, Chicago, Ill.

Survey of current business, United States department of commerce, Bureau of the Census, Washington, D. C.

Sweetes, Hart bldg., Atlanta, Ga.

System, Case, Huron and Erie streets, Chicago, Ill., 1 Park avenue bldg., New York, N. Y.

Tanner-Gilman schools, 2626 S. Michigan avenue, Chicago, Ill.

Taylor society, 29 W. 39 street, New York, N. Y.

Teachey college, Columbia university, 525 W. 120 street, New York, N. Y.

Teachers' retirement system of the city of New York, Municipal bldg., New York, N. Y.

Technical papers corporation, Oklahoma City, Okla.

Telegraph and telephone age, 253 Broadway, New York, N. Y.

Telephone engineer, Seyer block, Chicago, Ill.

Telephony, 608 S. Dearborn street, Chicago, Ill.

Texas agricultural experiment station, Agricultural and mechanical college of Texas, College Station, Tex.

Texas retail dry goods company, 310 Simpson-Wineman bldg., Dallas, Tex.

Texas society of certified public accountants, 1000 Lipscomb street, Fort Worth, Texas.

Textile colorist, 233 Broadway, New York, N. Y.

Textile publishing company, 239 W. 39 street, New York, N. Y.

Textile world, Bradford, Lord and Nagle, 334 Fourth avenue, New York, N. Y.

Tide water oil company, 11 Broadway, New York, N. Y.

Timberman, 616 Spalding bldg., Portland, Ore.

Tires, 420 Lexington avenue, New York, N. Y.

Tobacco record, 175 Shepherd avenue, Brooklyn, N. Y.

Topeka (Kans.) journal, Topeka, Kans.

Topeka, Kansas merchants journal, Topeka, Kans.

Trade press publishing company, Milwaukee, Wis.

Trade winds, Union trust company, Cleveland, O.

Transactions of American society for steel treating, 4600 Prospect avenue, Cleveland, O.

Transvaal society of accountants, P. O. Box 2995, Johannesburg, Union of South Africa.

Treasury decisions, Government printing office, Washington, D. C.

Trenton; under direction of Trenton chamber of commerce, Trenton, N. J.

Trust companies, 55 Liberty street, New York, N. Y.

Tulsa (Okla.) tribune, Tulsa, Okla.

Turner contractor, Turner construction company, 241 Madison avenue, New York, N. Y.

Typothetae bulletin, 600 W. Jackson bldg., Chicago, Ill.

U. P. C. book company, 15 E. 26 street, New York, N. Y.

Union Pacific system, 1416 Dodge street, Omaha, Neb.

Union trust company, Congress and Griswold streets, Detroit, Mich.

United hospital fund of New York, 134 Fifth avenue, New York, N. Y.


United States corporation company, 150 Broadway, New York, N. Y.

United States steel corporation, 71 Broadway, New York, N. Y.

United Typothetae of America, 173 W. Madison street, Chicago, Ill.

University journal of business, Box 10, Faculty exchange, University of Chicago, Chicago, Ill.

University of California, College of agriculture, Berkeley, Cal.

University of Chicago press, 5750 Ellis avenue, Chicago, Ill.

University of Minnesota, Department of agriculture, University farm, St. Paul, Minn.

University of Missouri, College of agriculture, Agricultural extension service, Columbia, Mo.

University of Pennsylvania law review and American law register; students of law school of University of Pennsylvania, S. W. corner 34 and Chestnut streets, Philadelphia, Pa.

University of the state of New York, Albany, N. Y.

University of Toronto press, University of Toronto, Toronto, Canada.

Van Nostrand (D.) company, 8 Warren street, New York, N. Y.

Veiling, J. D., 731 Melrose street, Chicago, Ill.

Vermont marble company, Proctor, Vt.

Virginia bridge and iron company, Roanoke, Va.

Virginia society of public accountants, George T. Durham, sec.-treas., P. O. Box 1716, Richmond, Va.

Voucher; issued by Deloitte's staff club, Buenos Aires, Argentina.

Waco Times-Herald, Waco, Tex.

Wall street journal, 42 Broad street, New York, N. Y.

Wallace's farmer, Des Moines, la.

Walton school of commerce, 225 N. Michigan bldg., Chicago, Ill.

Ware Brothers company, 1010 Arch street, Philadelphia, Pa.

Washington agricultural experiment station, Pullman, Wash.

Washington law reporter, 518-20 Fifth street, N. W., Washington, D. C.

Washington law school; University of Washington law school, Seattle, Wash.

Washington loan and trust company, 900-902 F street, N. W., Washington, D. C.

Washington university studies, St. Louis, Mo.

Water works; published by Gillette publishing company, 221 E. 20 street, Chicago, Ill.
Weather crops and markets. See Crops and markets.
Webb book publishing company, 55–79 E. 10 street, St. Paul, Minn.
Weekly news bulletin, published by the American chamber of commerce of Mexico, Apartado 82 bis, City of Mexico, Mexico.
Weekly review; Chamber of commerce of the United States of America, Washington, D.C.
Weekly underwriter, 80 Maiden lane, New York, N.Y.
Welding engineer, 608 S. Dearborn street, Chicago, Ill.
West Coast lumbermen's association, 6644 White-Henry-Stuart bldg., Seattle, Wash.
West publishing company docket, 50 W. Third street, St. Paul, Minn.
Western electric company, 195 Broadway, New York, N.Y.
Western golfer, Massachusetts bldg., Kansas City, Mo.
Western institute of accountancy, commerce and finance, Leary bldg., Seattle, Wash.
Western municipal news, Winnipeg, Canada.
Western railways' committee on public relations, Transportation bldg., Chicago, Ill.
Western society of engineers, 1736 Monadnock block, Chicago, Ill.
Western states taxpayers' association, Kearns bldg., Salt Lake City, Utah.
Westinghouse air brake company, P.O. Box 428, Wilmerding, Pa.
White, Orr and company, 156 Fifth avenue, New York, N.Y.
White press, Departmental bank bldg., Washington, D.C.
Wiley (John) and sons, 60 Broadway, New York, N.Y.
Williams (C.F.) and sons, inc., 36 Beaver street, Albany, N.Y.
Williams and Wilkins company, Mt. Royal and Guilford avenues, Baltimore, Md.
Willimantic chronicle, Willimantic, Conn.
Willy (John), 443 S. Dearborn street, Chicago, Ill.
Wilmington wholesale trade journal; Wilmington chamber of commerce, Wilmington, Del.
Wilson (H.W.), 960 University avenue, New York, N.Y.
Wire, 401 Fourth avenue, New York, N.Y.
Wisconsin society of certified public accountants, George Einbecker, sec., 425 E. Water street, Milwaukee, Wis.
Wisconsin utilities association, 443–45 Washington bldg., Madison, Wis.
Women's apparel merchant, 455 Seventh avenue, New York, N.Y.
Women's wear, 8 E. 13 street, New York, N.Y.
Wood construction, Xenia, O.
Woodworker, Wulsin bldg., Indianapolis, Ind.
World book company, Yonkers-on-Hudson, New York, N.Y.
World convention dates, 116 W. 39 street, New York, N.Y.
World's work; published by Doubleday Page and company, Garden City, N.Y.
Wose and Coigne, inc., 136 Liberty street, New York, N.Y.
Writer, P.O. Box 1905, Boston 6, Mass.