Accountants' index. Third supplement, a bibliography of accounting literature, January, 1928-December, 1931 (Inclusive)

American Institute of Accountants
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ACCOUNTANTS' INDEX
THIRD SUPPLEMENT

A BIBLIOGRAPHY OF ACCOUNTING LITERATURE
JANUARY, 1928—DECEMBER, 1931 (Inclusive)

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INTRODUCTORY NOTE

THIS is the third supplement to the Accountants' Index. The original Index was published in 1921 and contained references to the known English literature on the subject of accounting in print in 1912 and published between that date and January 1, 1921.

The first supplement contained references to the literature of accountancy between January 1, 1921, and July 1, 1923. The second supplement brought the record down to January 1, 1928. The third supplement includes references from the date of the second supplement to January 1, 1932.

This supplement follows the general form of its predecessors. 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 of the volume gives the addresses of publishers and periodicals.

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

When the Council of the American Institute of Accountants authorized the publication of this third supplement it was decided that the number of copies to be printed should be limited to a small edition. The Index and its supplements are not intended to be a commercially profitable venture, but the Council felt that it was the duty of the Institute to continue to render the service which the Index has performed for the benefit of accountancy. Persons who have been accustomed to employ the Index and its supplements will not need to be told of the extremely useful nature of the publications. New readers will probably find that the possession of a supplement will induce them to acquire the entire series so that they may be in a position to review the entire field of English literature on accountancy.

HELEN M. JOHNSTONE,
Librarian.

135 Cedar Street, New York.
April, 1932.
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Steam boilers and engines, portable steam engines, threshing machines and fixed plant 5%
Electric installation 7½
Minor loose plant and utensils (renewals allowed instead of depreciation) 22½
Petrol or oil driven tractor-cultivators 15
Commercial motor vehicles propelled by steam power (steam lorries) 20
Motor cars—depreciation restricted to proportionate part applicable to use of car for business purposes 10
All other types of farm machinery and implements, including portable poultry and similar portable sheds and incubators (Written down value)

MONTGOMERY, ROBERT HEISTER Farm building. (In his Income tax procedure, 1929. p313.)
Farm building (frame with stone and cement foundation) 15 2½
PROUTY, W. L., COLLINS, CLEM W., and PROUTY, FRANK H. Greenhouses, barns, sheds and miscellaneous buildings. (In their Appraisers and assessors manual, 1930, p. 231–6.)
UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue. Jan. 1931

p. 6-7—Agriculture

<table>
<thead>
<tr>
<th>Item</th>
<th>Hours:</th>
<th>Crops, turpentine</th>
</tr>
</thead>
<tbody>
<tr>
<td>Binders:</td>
<td>12 years 8½%</td>
<td>5 years 20%</td>
</tr>
<tr>
<td>corn</td>
<td>12</td>
<td>Cutters:</td>
</tr>
<tr>
<td>grain</td>
<td>14</td>
<td>feed</td>
</tr>
<tr>
<td>Houses:</td>
<td>4</td>
<td>11</td>
</tr>
<tr>
<td>green</td>
<td>25</td>
<td>rotary stump</td>
</tr>
<tr>
<td>ice</td>
<td>17</td>
<td>20</td>
</tr>
<tr>
<td>packing</td>
<td>14</td>
<td>Diggers, potato</td>
</tr>
<tr>
<td>poultry, frame</td>
<td>20</td>
<td>15</td>
</tr>
<tr>
<td>poultry, brick</td>
<td>30</td>
<td>Distributors, fertilizers</td>
</tr>
<tr>
<td>seed</td>
<td>30</td>
<td>11</td>
</tr>
<tr>
<td>Pens, hog:</td>
<td>5</td>
<td>Ditches</td>
</tr>
<tr>
<td>frame</td>
<td>20</td>
<td>25</td>
</tr>
<tr>
<td>brick</td>
<td>30</td>
<td>Drills:</td>
</tr>
<tr>
<td>Bunchers, clover</td>
<td>15</td>
<td>grain</td>
</tr>
<tr>
<td>Carriers:</td>
<td>20</td>
<td>15</td>
</tr>
<tr>
<td>feed</td>
<td>5</td>
<td>well</td>
</tr>
<tr>
<td>hay</td>
<td>25</td>
<td>Dross plants</td>
</tr>
<tr>
<td>litter</td>
<td>5</td>
<td>10</td>
</tr>
<tr>
<td>Cellar, root</td>
<td>28</td>
<td>Feeders</td>
</tr>
<tr>
<td>Cleaners and graders</td>
<td>15</td>
<td>8</td>
</tr>
<tr>
<td>Cribs, horse</td>
<td>8</td>
<td>Forges, farm, portable</td>
</tr>
<tr>
<td>Crib, corn</td>
<td>28</td>
<td>12</td>
</tr>
<tr>
<td>Corn, corn and cob</td>
<td>15</td>
<td>Forrow opener, disk</td>
</tr>
<tr>
<td>Cultivators</td>
<td>12</td>
<td>Gates, farm</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Mariners, grain and seed</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Harrows</td>
</tr>
<tr>
<td></td>
<td></td>
<td>14</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Harvesters, grain</td>
</tr>
<tr>
<td></td>
<td></td>
<td>14</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Harvesters, hay</td>
</tr>
<tr>
<td></td>
<td></td>
<td>12</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hollows, clover and alfalfa</td>
</tr>
<tr>
<td></td>
<td></td>
<td>15</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Huskers</td>
</tr>
<tr>
<td></td>
<td></td>
<td>15</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Listers</td>
</tr>
<tr>
<td></td>
<td></td>
<td>15</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Loaders, hay and seed</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10</td>
</tr>
</tbody>
</table>

...
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Agriculture—(Continued)

<table>
<thead>
<tr>
<th>Item</th>
<th>Life</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Milks:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corn, portable</td>
<td>12 yrs</td>
<td>8.5%</td>
</tr>
<tr>
<td>Feed</td>
<td>15</td>
<td>6.5%</td>
</tr>
<tr>
<td>Grist</td>
<td>20</td>
<td>5%</td>
</tr>
<tr>
<td>Oil</td>
<td>20</td>
<td>5%</td>
</tr>
<tr>
<td>Smut</td>
<td>14</td>
<td>7%</td>
</tr>
<tr>
<td>Sugar</td>
<td>33</td>
<td>3%</td>
</tr>
<tr>
<td>Mowers:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Farm</td>
<td>14</td>
<td>7%</td>
</tr>
<tr>
<td>Lawn</td>
<td>8</td>
<td>12.5%</td>
</tr>
<tr>
<td>Picking machines</td>
<td>5</td>
<td>20%</td>
</tr>
<tr>
<td>Planters</td>
<td>15</td>
<td>6.5%</td>
</tr>
<tr>
<td>Plows</td>
<td>12</td>
<td>8.5%</td>
</tr>
<tr>
<td>Presses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Drill</td>
<td>18</td>
<td>5.5%</td>
</tr>
<tr>
<td>Hay, baling</td>
<td>12</td>
<td>8.5%</td>
</tr>
<tr>
<td>Pullers, beet</td>
<td>15</td>
<td>6.5%</td>
</tr>
<tr>
<td>Pullers and grubbers,</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stump 20</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Rakes</td>
<td>5</td>
<td>20%</td>
</tr>
<tr>
<td>Hay</td>
<td>14</td>
<td>7%</td>
</tr>
<tr>
<td>Hay and stack</td>
<td>15</td>
<td>6.5%</td>
</tr>
<tr>
<td>Seeders, all types</td>
<td>15</td>
<td>6.5%</td>
</tr>
<tr>
<td>Separators, grain</td>
<td>15 yrs</td>
<td>6.5%</td>
</tr>
<tr>
<td>Shearing machines, hand and power</td>
<td>18</td>
<td>5%</td>
</tr>
<tr>
<td>Shellers, corn</td>
<td>20</td>
<td>5%</td>
</tr>
<tr>
<td>Shredders</td>
<td>15</td>
<td>6.5%</td>
</tr>
<tr>
<td>Silos:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Concrete</td>
<td>40</td>
<td>2.5%</td>
</tr>
<tr>
<td>Metal</td>
<td>25</td>
<td>4%</td>
</tr>
<tr>
<td>Wooden</td>
<td>18</td>
<td>3.5%</td>
</tr>
<tr>
<td>Snubbing posts, or frost prevention equipment</td>
<td>11</td>
<td>9</td>
</tr>
<tr>
<td>Sorters, potato</td>
<td>15</td>
<td>6.5%</td>
</tr>
<tr>
<td>Sowers:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grain, broadcast</td>
<td>15</td>
<td>6.5%</td>
</tr>
<tr>
<td>Time</td>
<td>8</td>
<td>12.5%</td>
</tr>
<tr>
<td>Spraying machines</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Spreaders, manure</td>
<td>11</td>
<td>9%</td>
</tr>
<tr>
<td>Stack covers</td>
<td>12</td>
<td>8.5%</td>
</tr>
<tr>
<td>Stackers, hay</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Subsoilers</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Threshing machines</td>
<td>15</td>
<td>6.5%</td>
</tr>
<tr>
<td>Weighers and baggers,</td>
<td>20</td>
<td>5%</td>
</tr>
</tbody>
</table>

Air transportation


UNITED STATES, Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 32—Aviation

<table>
<thead>
<tr>
<th>Item</th>
<th>Life</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Airplanes</td>
<td>5 yrs</td>
<td>20%</td>
</tr>
<tr>
<td>Batteries, storage</td>
<td>2</td>
<td>50%</td>
</tr>
<tr>
<td>Blacksmith shop equip.</td>
<td>15</td>
<td>6.5%</td>
</tr>
<tr>
<td>Engines, airplane</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment (airplanes)</td>
<td>*2,000</td>
<td></td>
</tr>
<tr>
<td>Hangars:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brick or concrete</td>
<td>30</td>
<td>3.5%</td>
</tr>
<tr>
<td>Frame</td>
<td>10 yrs</td>
<td>10%</td>
</tr>
<tr>
<td>Lights and lighting equipment</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Machine-shop equipment</td>
<td>20</td>
<td>5%</td>
</tr>
<tr>
<td>Parachutes:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cotton</td>
<td>2</td>
<td>50%</td>
</tr>
<tr>
<td>Silk</td>
<td>4</td>
<td>25%</td>
</tr>
<tr>
<td>Pumps, gasoline</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Tractors</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Trucks</td>
<td>7</td>
<td>14%</td>
</tr>
</tbody>
</table>

* Flight hours.

UTILIZATION of equipment. Airway age, Aug. — Nov. 1930, p. 1048-51; 1201-5; 1312-6; 1437-41.

Airplane engines


Airplanes


Depreciation charges for the 1000 hours of flying total $8100 divided between $4500 for the plane itself calculated at $4.50 an hour; and $3600 for the engine based on $3.60 an hour. SOCIETY of automotive engineers. Airplane of the future. Chicago, Ill., The society. 5 typewritten pages.

Alkali plant

KLEIN, JOSEPH J. Depreciation rates. In his 1931 cumulative supplement to Federal income taxation, 1931, p. 442.)

Alkali plant

Diamond alkali co. v. Heiner 39 Fed. (2d) 645

10.4%

Ammunition

ANNUAL depreciation rates allowed by decisions of the United States board of tax appeals, Bound with:


Government ammunition plant 10 B. T. A. 915

7 ½%

Amusements

ANNUAL depreciation rates allowed by decisions of the United States board of tax appeals. Bound with:


Amusement devices 6 B. T. A. 1373

10%

Personal property 6 B. T. A. 368

5, 10%

HARTMANN, DENNIS, E. L. Amusement park equipment. (In his Index digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., 61928. p. 184.)

Average useful life determined to be 10 years.

Rye beach pleasure park 6 B. T. A. 1373

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 443.)

"Dodgem" cars. Beach amusement corp. 14 B. T. A. 338

5%

Amusement park equipment Park amusement co. 15 B. T. A. 106

8 ½%

UNITED STATES. Internal revenue, Bureau of. Depreciation studies preliminary report of the Bureau of internal revenue, Jan. 1931.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Amusements—(Continued)

| Boat ride | 15 years 63½% | Laundry plants | 16 years 64½% |
| Boats: | | Lockers, steel | 12 | 8½ |
| power | 12 | Mills, old | 15 | 6½ |
| row | 5 | Organs and pianos | 10 | 10 |
| Carousels | 15 | 6½ | | |
| Caterpillars | 8 | 12½ | | |
| Goaster dips | 15 | 6½ | | |
| Derby, Great American | 15 | 6½ | | |
| Dippers, big | 15 | 6½ | | |
| Grand stands: | | | | |
| concrete or steel | 30 | 3½ | | |
| wood | 15 | 6½ | | |
| Harness, saddles and robes | 10 | 10 | | |
| House, bath: | | | | |
| brick, concrete, or masonry | 33 | 3 | | |
| wood | 20 | 5 | | |
| Incinerators | 10 | 10 | | |

Annunciators and call systems

p. 4—Call system and annunciators
14 years 7%  

Apartment hotels
MONTGOMERY, ROBERT HEISTER. Apartments and hotel buildings. (In his Income tax procedure, 1929, p. 309.)


<table>
<thead>
<tr>
<th>Class:</th>
<th>Life years</th>
<th>Ann. phys. dep. %</th>
</tr>
</thead>
<tbody>
<tr>
<td>brick A</td>
<td>Poor Aver. Good</td>
<td>Poor Aver. Good</td>
</tr>
<tr>
<td></td>
<td>50</td>
<td>55</td>
</tr>
</tbody>
</table>

Apartment houses
MONTGOMERY, ROBERT HEISTER. Apartments and hotel buildings. (In his Income tax procedure, 1929, p. 309.)


<table>
<thead>
<tr>
<th>Class:</th>
<th>Life years</th>
<th>Ann. phys. dep. %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brick A</td>
<td>Poor Aver. Good</td>
<td>Poor Aver. Good</td>
</tr>
<tr>
<td></td>
<td>40</td>
<td>50</td>
</tr>
<tr>
<td>Brick B</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brick C</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brick D</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

St. Paul apartment building depreciation table:

<table>
<thead>
<tr>
<th>Type of building</th>
<th>Annual physical depreciation, %</th>
</tr>
</thead>
<tbody>
<tr>
<td>frame</td>
<td>4</td>
</tr>
<tr>
<td>stucco on frame</td>
<td>3½</td>
</tr>
<tr>
<td>ordinary brick, old construction</td>
<td>3</td>
</tr>
<tr>
<td>concrete blocks</td>
<td>3</td>
</tr>
<tr>
<td>brick veneer on frame</td>
<td>3½</td>
</tr>
</tbody>
</table>

UNITED STATES. Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 3—Apartments:

<table>
<thead>
<tr>
<th>Masonry, brick, concrete, reinforced concrete, brick and steel, steel frame, steel and stucco (fireproof)</th>
<th>Annual physical depreciation, %</th>
</tr>
</thead>
<tbody>
<tr>
<td>with elevators</td>
<td>35 years 2 6/7%</td>
</tr>
<tr>
<td>without elevators</td>
<td>40</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Masonry, slow burning with or without steel frame</th>
<th>Annual physical depreciation, %</th>
</tr>
</thead>
<tbody>
<tr>
<td>with elevators</td>
<td>30 years 3 5/6%</td>
</tr>
<tr>
<td>without elevators</td>
<td>35</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Masonry, with frame interior</th>
<th>Annual physical depreciation, %</th>
</tr>
</thead>
<tbody>
<tr>
<td>with elevators</td>
<td>25</td>
</tr>
<tr>
<td>without elevators</td>
<td>30</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Steel frame</th>
<th>Annual physical depreciation, %</th>
</tr>
</thead>
<tbody>
<tr>
<td>with elevators</td>
<td>22</td>
</tr>
<tr>
<td>without elevators</td>
<td>25</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

Assets


Assets, Depreciable


Depreciable assets 12 B. T. A. 1436 4% 


Assets, Fixed


CATHLES, ALBERT. Recording and depreciation of fixed assets. Accountant, April 14, 1928, p. 529-33.

Federal accountant, Nov. 1928, p. 121-6, Public accountant, June 1928, p. 371-82.

Assets, Wasting


Auto trailers

MONTGOMERY, ROBERT HEISTER. Auto trailers. (In his Income tax procedure, 1929, p. 309.)

Auto trailers 33 1/2%

Automobile equipment

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A., c1928, p. 184.

Automotive equipment. C. G. Edgar, 10 B. T. A. 110. 25%

Automobile industry


Depreciation of automobile plant on basis of 2,500 hours per annum

<table>
<thead>
<tr>
<th>Class of asset</th>
<th>Estimated life</th>
<th>Rate, per cent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings, permanent</td>
<td>40</td>
<td>2 1/2</td>
</tr>
<tr>
<td>Fixtures</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Machinery, ordinary</td>
<td>10-15</td>
<td>10-6</td>
</tr>
<tr>
<td>Machinery, particular purpose</td>
<td>7-10</td>
<td>14-10</td>
</tr>
<tr>
<td>Machinery, special (b)</td>
<td>2-5</td>
<td>50-20</td>
</tr>
<tr>
<td>Electric motors</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Electric installation</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Pulleys and shafting (c)</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Compressed-air plant</td>
<td>20-25</td>
<td>5-4</td>
</tr>
<tr>
<td>Hoists and lifts</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Automobiles</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>Office equipment</td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

(a) Cam shapers and grinders, crank grinders, gear cutters, etc.
(b) Special to a particular model.
(c) Low rate in view of possibilities of electric drive.

Automobiles


Automobiles

| 6 B. T. A. 1089         | 33 1/4%        |
| 2 B. T. A. 134          | 25             |
| 2 B. T. A. 745          | 25             |
| 4 B. T. A. 114          | 25             |
| 5 B. T. A. 97           | 33 1/4%        |
| 5 B. T. A. 992          | 20             |
| 3 B. T. A. 1084         | 25             |
| 10 B. T. A. 534         | 25             |
| 10 B. T. A. 534         | 25             |

Automobiles, Marmon

| 10 B. T. A. 534         | 25             |


Passenger cars:

| low price     | 25% |
| medium price  | 20  |
| high price    | 15  |

AUTOS lose over half their value in one year; depreciation of used cars, based on study of thirteen cars, shows average value at end of five years to be 7 per cent of purchase price. Printers ink monthly, Aug. 1928, p. 7.

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 184.
DEPRECIATION, DEPLETION AND OBsolescence—Automobiles—(Continued)

Automobiles
Depreciation allowed at 25 per cent.
Vost and Herrel, 2 B. T. A. 745; Kunkel and co., 3 B. T. A. 133; W. G. Kay, 10 B. T. A. 534.
Useful life of automobile used in traveling over oil fields determined to be 3 years. C. W. Carey, 6 B. T. A. 539.
Depreciation at 33½% per cent was allowed on automobiles subject to hard usage. W. C. King, 10 B. T. A. 308.
Depreciation of automobile used for business and personal purposes determined to be 25 per cent; deduction allowed to extent of 80 per cent, that being extent of use for business purposes. J. R. James, 2 B. T. A. 1071.
Lumber business 25 per cent allowed. Lasses lumber and box co., 6 B. T. A. 241.
Useful life of automobiles used by salesmen determined to be 3½ years. Tyler and Hippach, inc. 6 B. T. A. 636.
Depreciation on automobiles used by salesman and replaced every two years allowed at 25 per cent. Mertle broom co., 3 B. T. A. 1084; Whitman Douglas co., 8 B. T. A. 694.
Used. 25 per cent allowed. Motor car supply co., 9 B. T. A. 556.

INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 140.
Commercial motor vehicles, propelled by steam power. (Steam lorries) 15% (written down value)

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation. p. 482.)
Automobiles Caffisch lumber co., inc. 20 B. T. A. 1223 20%
Horn & Hardart baking co. 20 B. T. A. 486 20
Ray manufacturing co. 18 B. T. A. 753 20
Commodore’s Point terminal co. 18 B. T. A. 385 25
Ravlin corporation 19 B. T. A. 1112 25
MONTGOMERY, ROBERT HEISTER. Apartments and hotel buildings. (In his Income tax procedure. 1929, p. 309.)
Cars 25% Trucks 10%
Cars 26½% Trucks 20
Cars 33½% Trucks 25


p. 4—Automobiles: 4 years 25%
p. 7—Automobiles:
light 2 50
medium 3 33½%
heavy 4 25

Awnings

p. 3—Awnings: 5 years 20%

Backfillers

p. 7—Backfillers:

light 3 years 33½%
medium 4 25
heavy 5 20

Bakeries

Bakeries
Mixers, slow speed 4% Ovens, traveling 5%
Mixers, high speed 5 Ovens, reel 3
Rotunders 5 Ovens, rotary 6
Dividers 5 Wrapping machines 6
Proofing conveyors 5 Pans and trays 25
Moulder 6 Baskets and boxes 20
Pan cleaners and greasers 5 Shop equipment 5
Ovens, peel 6

BAKERY (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation. Accountant, tax supplement, June 28, 1930, p. 253.) Plant and machinery generally (no allowance in respect of brick, stone or other non-metal parts) 6% (written down value)

INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 142.
Scottish association of master bakers Plant and machinery (written down value) 6%
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.

p. 12–3—Baking

Brakes, dough 12½ years 8% Dividers 12½ years 8%
Burners, gas or oil 15 6½ Drovers 15 6½
Cookers, doughnut 10 10 Egg beaters 15 6½
Cooking equipment 12 8½ Equipment, bakery stores 10 10
Cracker-cutting machines 12½ 8 Flour-handling equipment 12½ 8
DEPRECIATION, DEPLETION AND OBsolescence—Bakeries—(Continued)

<table>
<thead>
<tr>
<th>Item</th>
<th>Useful Life</th>
<th>Rate of Depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Humidifiers</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>Ice boxes and refrigerators</td>
<td>15 years</td>
<td>6 1/2%</td>
</tr>
<tr>
<td>Mixers, cookie and cake</td>
<td>15 years</td>
<td>6 1/2%</td>
</tr>
<tr>
<td>Molders:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>dough</td>
<td>12 years</td>
<td>8%</td>
</tr>
<tr>
<td>roll</td>
<td>12 years</td>
<td>8%</td>
</tr>
<tr>
<td>Ovens:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>automatic or traveling</td>
<td>15 years</td>
<td>6 1/2%</td>
</tr>
<tr>
<td>brick peel</td>
<td>20 years</td>
<td>5%</td>
</tr>
<tr>
<td>portable peel</td>
<td>20 years</td>
<td>5%</td>
</tr>
<tr>
<td>reel</td>
<td>15 years</td>
<td>6 1/2%</td>
</tr>
<tr>
<td>rotary</td>
<td>15 years</td>
<td>6 1/2%</td>
</tr>
<tr>
<td>Pan greasers and cleaners</td>
<td></td>
<td>10 years 10%</td>
</tr>
<tr>
<td>Pie crimper and trimmers</td>
<td></td>
<td>10%</td>
</tr>
<tr>
<td>Proofer</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>Rounding machines</td>
<td>12 1/2 years</td>
<td>8%</td>
</tr>
<tr>
<td>Sheeters</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>Sifters, flour, sugar, starch, etc.</td>
<td>15 years</td>
<td>6 1/2%</td>
</tr>
<tr>
<td>Tampering and measuring tanks</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>Troughs, dough</td>
<td>15 years</td>
<td>6 1/2%</td>
</tr>
<tr>
<td>Trucks, bowl, breador pan</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>Wafer scales</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>Wrapping machines</td>
<td>10 years</td>
<td>10%</td>
</tr>
</tbody>
</table>

Banks


HARTMAN, W. DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A., c1928, p. 185-6.

Useful life of building from March 1, 1913, determined to be 30 years and depreciation allowed ratably. First National Bank of Pt. Dodge, 7 B. T. A. 817. 2 per cent allowed. First National Bank of Goodland, 5 B. T. A. 1174; Bank of Brady, 3 B. T. A. 391. Depreciation allowed at the rate of 4 per cent. Fidelity trust co., 3 B. T. A. 292. Reasonable depreciation on bank furniture and fixtures acquired over period of years, held to be an amount computed for each year on basis of 6 per cent of cost of property in use during year. Bank of Brady, 3 B. T. A. 391.

Useful life, bank furniture determined to be 10 years. First state bank, 5 B. T. A. 1176.

Barber shops


<table>
<thead>
<tr>
<th>Item</th>
<th>Useful Life</th>
<th>Rate of Depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chairs:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>barber</td>
<td>12 years</td>
<td>8 1/2%</td>
</tr>
<tr>
<td>bobbing</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>waiting</td>
<td>8 years</td>
<td>12 1/2%</td>
</tr>
<tr>
<td>Clippers, electric</td>
<td>4 years</td>
<td>25%</td>
</tr>
<tr>
<td>Dryers, hair</td>
<td>5 years</td>
<td>20%</td>
</tr>
<tr>
<td>Massage machines</td>
<td>4 years</td>
<td>25%</td>
</tr>
<tr>
<td>Mirrors:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>marble frame</td>
<td>15 years</td>
<td>6 1/2%</td>
</tr>
<tr>
<td>wood frame</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>Tables, manicure</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>Vibrators</td>
<td>4 years</td>
<td>25%</td>
</tr>
<tr>
<td>Waving machines, per- manent</td>
<td>5 years</td>
<td>20%</td>
</tr>
</tbody>
</table>

Barns

See also Depreciation, depletion, and obsolescence—Agriculture.

UNITED STATES Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931. p. 3—Barns, car (and car shops):

<table>
<thead>
<tr>
<th>Item</th>
<th>Useful Life</th>
<th>Rate of Depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>masonry, brick, concrete, reinforced concrete, brick and steel, steel frame</td>
<td>50 years</td>
<td>2%</td>
</tr>
<tr>
<td>masonry, sloven burning, with or without steel frame</td>
<td>40 years</td>
<td>2 1/2%</td>
</tr>
<tr>
<td>masonry, with frame interior</td>
<td>33 years</td>
<td>3%</td>
</tr>
<tr>
<td>frame</td>
<td>28 years</td>
<td>3 1/2%</td>
</tr>
<tr>
<td>p. 6—Barns, sheds:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>frame</td>
<td>25 years</td>
<td>4%</td>
</tr>
<tr>
<td>masonry</td>
<td>50 years</td>
<td>2%</td>
</tr>
</tbody>
</table>

Barrels

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 6—Barrels, dip 6 years 16 1/2%.

Batcher plants

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 7—Batcher plants:

<table>
<thead>
<tr>
<th>Item</th>
<th>Useful Life</th>
<th>Rate of Depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>all steel, countable</td>
<td>4 years</td>
<td>25%</td>
</tr>
<tr>
<td>steel frame, wood bin</td>
<td>4 years</td>
<td>25%</td>
</tr>
<tr>
<td>stationery</td>
<td>6 years</td>
<td>16 1/2%</td>
</tr>
<tr>
<td>wood frame and wood bin</td>
<td>3 years</td>
<td>33 1/2%</td>
</tr>
</tbody>
</table>

Beauty parlors


<table>
<thead>
<tr>
<th>Item</th>
<th>Useful Life</th>
<th>Rate of Depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chairs:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>barber</td>
<td>12 years</td>
<td>8 1/2%</td>
</tr>
<tr>
<td>bobbing</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>waiting</td>
<td>8 years</td>
<td>12 1/2%</td>
</tr>
<tr>
<td>Clippers, electric</td>
<td>4 years</td>
<td>25%</td>
</tr>
<tr>
<td>Dryers, hair</td>
<td>5 years</td>
<td>20%</td>
</tr>
<tr>
<td>Massage machines</td>
<td>4 years</td>
<td>25%</td>
</tr>
<tr>
<td>Mirrors:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>marble frame</td>
<td>15 years</td>
<td>6 1/2%</td>
</tr>
<tr>
<td>wood frame</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>Tables, manicure</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>Vibrators</td>
<td>4 years</td>
<td>25%</td>
</tr>
<tr>
<td>Waving machines, per- manent</td>
<td>5 years</td>
<td>20%</td>
</tr>
</tbody>
</table>

Beds

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 6—Beds and cots 10 years 10%.

Beehives

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 6—Beehives 10 years 10%. 
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Belting


Belting equipment

HARTMAN, DENNIS, ed. Boilers and belting. (In his Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A., c1928. p. 185.)

Rates of 16⅔% and 15 per cent, respectively, on boilers and belting allowed. Hickory spinning co., 2 B. T. A. 439, 15%.


Open drive

Bolting

<table>
<thead>
<tr>
<th>Belting</th>
<th>avg. centers</th>
<th>range</th>
<th>avg.</th>
<th>range</th>
<th>avg.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oak tanned leather:</td>
<td>3-12</td>
<td>7</td>
<td>1-4</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>dry, no oil</td>
<td>1-6</td>
<td>3</td>
<td>½-2¾</td>
<td>1½</td>
<td></td>
</tr>
<tr>
<td>excessive min. oil</td>
<td>4-16</td>
<td>9</td>
<td>2-8</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>dry, no oil</td>
<td>1-12</td>
<td>5</td>
<td>½-8</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>excessive min. oil</td>
<td>2-8</td>
<td>4½</td>
<td>½-4</td>
<td>2½</td>
<td></td>
</tr>
<tr>
<td>Waterproof tanned leather:</td>
<td>3-12</td>
<td>9</td>
<td>1-5½</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>dry, no oil</td>
<td>1-3</td>
<td>2</td>
<td>⅔-1½</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>excessive min. oil</td>
<td>2-8</td>
<td>4½</td>
<td>1-6</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>excess moisture</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rubber friction:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>normal conditions</td>
<td>4-6</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>severe conditions</td>
<td>2-5</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cotton:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>normal conditions</td>
<td>3-5</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>severe conditions</td>
<td>1-1½</td>
<td>1½</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Benching


Benches:

<table>
<thead>
<tr>
<th>Wood</th>
<th>avg.</th>
<th>range</th>
<th>avg.</th>
<th>range</th>
<th>avg.</th>
</tr>
</thead>
<tbody>
<tr>
<td>concrete</td>
<td>25 years</td>
<td>4%</td>
<td>9</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>wooden</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Benders


Bending machines

<table>
<thead>
<tr>
<th>angle</th>
<th>15 years</th>
<th>6½%</th>
<th>rail</th>
<th>10 years</th>
<th>10</th>
</tr>
</thead>
<tbody>
<tr>
<td>pipe</td>
<td>10</td>
<td>10</td>
<td>Bending blocks</td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

Beverages

BOLTE AND LOW. Depreciation. (In their Eliminating guesswork in the carbonated beverage industry, 1928, p. 35.)

Cases

<table>
<thead>
<tr>
<th>(or 1¢ or 2½¢ per case sold)</th>
<th>20-25%</th>
</tr>
</thead>
<tbody>
<tr>
<td>(or 1¢, 2¢ or 3¢ per case sold)</td>
<td>25-33½</td>
</tr>
<tr>
<td>or 50</td>
<td></td>
</tr>
</tbody>
</table>

BOLTE AND LOW Depreciation. (In their Management and cost control in the carbonated beverage industry, 1929. Parts 3, 5, 6, 8, p. 6; 3-4; 2; 8.)

Buildings:

| concrete or brick | 3% |
| frame            | 5   |

Machinery and equipment:

Where a composite or general rate is used, a very common annual rate is 10% per year. If the equipment is classified and depreciated separately, it will be found that some items should be depreciated 20% per year, some 15% per year, some 10% per year, and still others as low as 5% per year. These rates depend upon the nature of assets in the group and are based upon estimated useful life.

<table>
<thead>
<tr>
<th>Truck cases</th>
<th>20-25% on cost</th>
<th>20-25-33% on cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Furniture and fixtures</td>
<td>10</td>
<td>&quot;</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Buildings</th>
<th>Average years</th>
<th>Minimum years</th>
<th>Maximum years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brick construction</td>
<td>33⅓</td>
<td>20</td>
<td>45</td>
</tr>
<tr>
<td>concrete construction</td>
<td>50</td>
<td>25</td>
<td>75</td>
</tr>
<tr>
<td>Frame construction</td>
<td>25</td>
<td>15</td>
<td>35</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>10</td>
<td>5</td>
<td>15</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Beverages—(Continued)

<table>
<thead>
<tr>
<th>Machinery and Equipment</th>
<th>Average useful life of equipment</th>
<th>Minimum years</th>
<th>Maximum years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carbonators</td>
<td>10 years</td>
<td>3</td>
<td>12</td>
</tr>
<tr>
<td>Convoyers</td>
<td>10 years</td>
<td>8</td>
<td>12</td>
</tr>
<tr>
<td>Crowners (for L. P.)</td>
<td>10 years</td>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td>Fillers (H. P.)</td>
<td>5 years</td>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>Fillers (L. P.)</td>
<td>10 years</td>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td>Glass lined tanks</td>
<td>10 years</td>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td>Ice boxes for cooling</td>
<td>5 years</td>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>Ice machines</td>
<td>10 years</td>
<td>8</td>
<td>15</td>
</tr>
<tr>
<td>Labelers</td>
<td>10 years</td>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td>Machine shop equipment</td>
<td>10 years</td>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td>Motors</td>
<td>10 years</td>
<td>6</td>
<td>14</td>
</tr>
<tr>
<td>Small tools</td>
<td>5 years</td>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>Stone jars</td>
<td>5 years</td>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>Syrup pumps</td>
<td>5 years</td>
<td>6</td>
<td>15</td>
</tr>
<tr>
<td>Washers and soakers</td>
<td>10 years</td>
<td>6</td>
<td>15</td>
</tr>
<tr>
<td>Water filters</td>
<td>10 years</td>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td>Water pumps</td>
<td>10 years</td>
<td>8</td>
<td>12</td>
</tr>
<tr>
<td>Water stills</td>
<td>10 years</td>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td>Delivery equipment</td>
<td>4 years</td>
<td>3</td>
<td>6</td>
</tr>
<tr>
<td>Heavy trucks</td>
<td>3 years</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>Office equipment</td>
<td>10 years</td>
<td>8</td>
<td>12</td>
</tr>
</tbody>
</table>

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 11—Beverages

<table>
<thead>
<tr>
<th>Machinery and Equipment</th>
<th>Average useful life of equipment</th>
<th>Minimum years</th>
<th>Maximum years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bottling machines</td>
<td>10 years</td>
<td>5%</td>
<td>10%</td>
</tr>
<tr>
<td>Carbonators</td>
<td>15 years</td>
<td>6%</td>
<td>15%</td>
</tr>
<tr>
<td>Conveyor systems</td>
<td>15 years</td>
<td>6%</td>
<td>15%</td>
</tr>
<tr>
<td>Coolers, brine (copper tubing)</td>
<td>15 years</td>
<td>6%</td>
<td>15%</td>
</tr>
<tr>
<td>Crowning machines</td>
<td>10 years</td>
<td>6%</td>
<td>15%</td>
</tr>
<tr>
<td>Driving machines, hoop</td>
<td>10 years</td>
<td>6%</td>
<td>15%</td>
</tr>
<tr>
<td>Elevators and conveyors, products</td>
<td>15 years</td>
<td>6%</td>
<td>15%</td>
</tr>
<tr>
<td>Fans, ventilating (electric)</td>
<td>15 years</td>
<td>6%</td>
<td>15%</td>
</tr>
<tr>
<td>Filters</td>
<td>15 years</td>
<td>6%</td>
<td>15%</td>
</tr>
<tr>
<td>Hoists, chain and electric</td>
<td>20 years</td>
<td>5%</td>
<td>15%</td>
</tr>
<tr>
<td>Jacks, hop (steel tank), for</td>
<td>30 years</td>
<td>3%</td>
<td>15%</td>
</tr>
<tr>
<td>straining</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jars, stone</td>
<td>10 years</td>
<td>3%</td>
<td>15%</td>
</tr>
<tr>
<td>Kegs, wooden</td>
<td>10 years</td>
<td>5%</td>
<td>15%</td>
</tr>
<tr>
<td>Kettles, copper</td>
<td>20 years</td>
<td>5%</td>
<td>15%</td>
</tr>
<tr>
<td>Labeling machines</td>
<td>15 years</td>
<td>6%</td>
<td>15%</td>
</tr>
<tr>
<td>Loading machinery</td>
<td>10 years</td>
<td>6%</td>
<td>15%</td>
</tr>
<tr>
<td>Machine and carpenter shop</td>
<td>20 years</td>
<td>5%</td>
<td>15%</td>
</tr>
<tr>
<td>equipment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Malt grinding mills, complete</td>
<td>15 years</td>
<td>6%</td>
<td>15%</td>
</tr>
</tbody>
</table>

Bilging machines

See Depreciation, depletion and obsolescence—Mechanical devices

Binders

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 4—Binders, loose-leaf 20 years 5%

Binding

BOOK binding. (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation. Accountant, tax supplement, March 30, 1929, June 28, 1930, p. 40; 253.)

- Engines, boilers and shafting
- General binding machinery

(written down value)

Bins

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of Internal revenue, Jan. 1931. p. 6—Bins 20 years 5%

- Bins, steel 6 16 1/2%
- Bins, wood 3 33 1/2%

Blacksmith shops

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 6—Blacksmith shop equipment 15 years 6 1/2%

- Blacksmith shop outfits, portable 4 25

Bleaching

BLEACHING and finishing. (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation. Accountant, tax supplement, March 30, 1929, June 28, 1930, p. 140; 253.)

Plant and machinery generally

(written down value) 7 1/2%
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Blocks
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 7—Blocks, pulley, differential 6 years 16⅔%

Blowers
MONTGOMERY, ROBERT HEISTER Blowers. (In his Income tax procedure, 1929. p. 309.)
Blowers (manufacture of iron castings) 10%
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 7—Blowers, mechanical 10 years 10%

Blue-print machines
UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 4—Blue-print machines 15 years 6⅔%

Boarding houses
MONTGOMERY, ROBERT HEISTER Boarding houses. (In his Income tax procedure, 1929. p. 309.) Boarding houses (frame) 3%

Boats
See also Depreciation, depletion and obsolescence—Ships; Marine equipment.
ASSOCIATED general contractors of America, inc. Depreciation schedule adopted; the straight line method of charging off depreciation on contractors' equipment has been adopted by the treasury department. Reprinted from the Constructor, Jan. 1930.

Contractors' equipment
Coastwise craft: Inland craft: Years % Years %
derrick boats 10 10 barges, wooden 10 10
dredges, clamshell 12 8 barges, steel 20 5
dredges, dipper 8 13 derrick boats 10 10
dredges, hydraulic 10 10 dredges, clamshell 12 8
drift boats 12 8 dredges, dipper 8 13
drift boats 12⅔ 8 dredges, hydraulic 10 10
pile drivers 8 13 grader, hydraulic 7 14
scows 12 8 launches, gasoline 6⅔ 15
scows, dump 8 13 pile drivers 8 13

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A., c1928. p. 197.
Depreciation on tugboat of iron construction allowed at rate of 6 per cent. Est. of R. H. Lockwood, 4 B. T. A. 1269.


Boats
Houses, boiler LaFrancaise piece dye works, 14 B. T. A. 71 4%
MONTGOMERY, ROBERT HEISTER Boiler houses. (In his Income tax procedure, 1929. p. 309.) Boiler houses (brick) 4%

Boilers
HARTMAN, DENNIS, ed. Boilers and belting. (In his Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 185.)
Rates of 16⅔ and 15 per cent, respectively, on boilers and belting allowed. Hickory spinning co., 2 B. T. A. 439.
DEPRECIATION, DEPLETION AND OBsolescence—Boilers—(Continued)

p. 4—Boilers:  

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
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</thead>
<tbody>
<tr>
<td>6</td>
<td>5</td>
</tr>
<tr>
<td>10</td>
<td>7</td>
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<tr>
<td>12</td>
<td>9</td>
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<tr>
<td>15</td>
<td>10</td>
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<td>18</td>
<td>11</td>
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<td>20</td>
<td>12</td>
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<tr>
<td>25</td>
<td>15</td>
</tr>
<tr>
<td>30</td>
<td>20</td>
</tr>
<tr>
<td>40</td>
<td>25</td>
</tr>
</tbody>
</table>

Book plates  
See Depreciation and obsolescence—Electrotypists, woodcuts, etc.

Bookbinding  
See Depreciation, depletion and obsolescence—Binding.

Bookkeeping machines  
See Depreciation, depletion and obsolescence—Mechanical devices.

Borers  
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 7—Borers (wood) pneumatic 3 years 33\%\%\%

Boring apparatus  
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 7—Boring apparatus, test 10 years 10\%

Bottles  
BOLTE AND LOW. Bottle and case question. (In their Management and cost control in carbonated beverage industry—part 8, Sept. 1929, p. 8–14.)

Bottling  
BOLTE AND LOW. Depreciation of equipment. (In their Management and cost control in carbonated beverage industry—part 8, Sept. 1929, p. 8.)

<table>
<thead>
<tr>
<th>Average years</th>
<th>Useful life of equipment years</th>
<th>Maximum years</th>
</tr>
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<tbody>
<tr>
<td>Building:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>brick construction</td>
<td>33%%</td>
<td>20</td>
</tr>
<tr>
<td>concrete</td>
<td>20</td>
<td>25</td>
</tr>
<tr>
<td>frame construction</td>
<td>25</td>
<td>15</td>
</tr>
<tr>
<td>Machinery and equipment:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Boilers</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>Carbonators</td>
<td>10</td>
<td>3</td>
</tr>
<tr>
<td>Conveyors</td>
<td>10</td>
<td>8</td>
</tr>
<tr>
<td>Crowners (for L. P.)</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>Fillers (H. P.)</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>Fillers (L. P.)</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>Glass lined tanks</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>Ice boxes for cooling</td>
<td>10</td>
<td>3</td>
</tr>
<tr>
<td>Ice machines</td>
<td>10</td>
<td>8</td>
</tr>
<tr>
<td>Labelers</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>Machine shop equipment</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>Motors</td>
<td>10</td>
<td>6</td>
</tr>
<tr>
<td>Small tools</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>Stone jars</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>Syrup pumps</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>Washers and soakers</td>
<td>10</td>
<td>6</td>
</tr>
<tr>
<td>Water filters</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>Water pumps</td>
<td>10</td>
<td>8</td>
</tr>
<tr>
<td>Water stills</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>Delivery equipment:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Heavy trucks</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>Light trucks</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>Office equipment</td>
<td>10</td>
<td>8</td>
</tr>
</tbody>
</table>

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 6—Fillers and cappers, bottle 15 years 65\%

Box factory  
MONTGOMERY, ROBERT HEISTER Box factory. (In his Income tax procedure, 1929. p. 309.)

Boxes  
See also Depreciation, depletion and obsolescence—Containers.

p. 7—Boxes, mortar and batch 3 years 33\%\%\%
DEPRECIATION, DEPLETION AND OBSOLESCENCE (Continued)

Brakes
p. 7—Brakes:
   bending... cornice (sheet metal) 10 years 10% 22 4½

Breakers
p. 7—Breakers, pavement, pneumatic 3 years 33½%

Breweries and distilleries
BREWING. (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation. Accountant, tax supplement, June 28, 1930, p. 253.)
   Plant and machinery generally 6½% Electric dynamos and motors 7½ Bottling and washing machines 10 Motor lorries and vans (steam) 15 Motor lorries and vans (internal combustion) 20
   (written down value)

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A., c1928, p. 186, 192.
   Buildings 42 years old, 8 per cent, rate allowed on cost in 1917.
   Machinery 13 years old, 20 per cent allowed on 1917 cost. Standard breweries co., inc., 10 B. T. A. 374.


Brickmaking
   Construction account 12 B. T. A. 341 10%
   BRICKMAKING. (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation. Accountant, tax supplement, March 30, 1929, June 28, 1930, p. 140; 253.)
   Steam engines, boilers and shafting:
      mixing and brick making machines 5%
   Electrical plant (dynamos, motors, transformers, etc.):
      crushing and grinding plant 7½
      (written down value)
   No depreciation is allowed on kilns, but an allowance is made in respect of the cost of repairs, renewals and rebuilding: the cost of new kilns and of extensions to existing kilns is treated as capital in the ordinary course.

MONTGOMERY, ROBERT HEISTER Brick manufacture. (In his Income tax procedure, 1929. p. 309.)
   Brick manufacture:
      dryer cars 10% feeders (to pug mills) 10%
      dryers 10 kilns 10
      drying pans 25 moulding machines 10

Bridges
   Timber 3 to 4%
   Steel 2.00
   Reinforced concrete 1.50

p. 6—Bridges:
   Years %
   concrete 45 2½
   iron 33 3
   wooden 14 7

Bucket line dredge
MONTGOMERY, ROBERT HEISTER. Bucket line dredge. (In his Income tax procedure, 1929. p. 309.)
   Based on yardage dredged

Bucks
p. 7–8—Bucks:
   Years %
   cableway 6 16½ 6 16½
   clam shell 6 16½ scraper or drag line 6 16½
   concrete 5 20

Buggies
p. 8—Buggies:
   concrete 3 years 33½% timber 3 years 33½%

Buildings
See also Apartment houses; Dwellings; Factories; Garages; Tenements; Hotels; Loft buildings; Office buildings; Sheds; Stores; Theaters; Warehouses; also name of industry, business or trade under Depreciation, depletion, and obsolescence.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Buildings—(Continued)


**Buildings:**

<table>
<thead>
<tr>
<th>Building Type</th>
<th>Annual Rate</th>
<th>Depletion Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brick</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>Brick and concrete</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Brick and wood</td>
<td>2½%</td>
<td></td>
</tr>
<tr>
<td>Brick and terra cotta</td>
<td>1⅞%</td>
<td></td>
</tr>
<tr>
<td>Brick, steel and stone</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Brick store</td>
<td>1½%</td>
<td></td>
</tr>
<tr>
<td>Cement staves and blocks</td>
<td>2⅓%</td>
<td></td>
</tr>
<tr>
<td>Brick combination office and theatre</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Farm</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>Five-story fireproof construction frame</td>
<td>2⅓%</td>
<td></td>
</tr>
<tr>
<td>Frame</td>
<td>2½%</td>
<td></td>
</tr>
<tr>
<td>Manufacturing</td>
<td>2⅓%</td>
<td></td>
</tr>
<tr>
<td>Hotel</td>
<td>4½%</td>
<td></td>
</tr>
<tr>
<td>Laundry</td>
<td>2⅓%</td>
<td></td>
</tr>
<tr>
<td>Main</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Mill</td>
<td>1⅞%</td>
<td></td>
</tr>
<tr>
<td>New</td>
<td>2⅓%</td>
<td></td>
</tr>
<tr>
<td>Office</td>
<td>1⅞%</td>
<td></td>
</tr>
<tr>
<td>Office</td>
<td>2⅓%</td>
<td></td>
</tr>
<tr>
<td>Old</td>
<td>1⅞%</td>
<td></td>
</tr>
<tr>
<td>Shop</td>
<td>1⅞%</td>
<td></td>
</tr>
<tr>
<td>Steel and concrete shop and office building</td>
<td>2⅓%</td>
<td></td>
</tr>
<tr>
<td>Steel, concrete and brick</td>
<td>2⅓%</td>
<td></td>
</tr>
<tr>
<td>Stockhouse</td>
<td>2⅓%</td>
<td></td>
</tr>
<tr>
<td>Tenement</td>
<td>3%</td>
<td></td>
</tr>
</tbody>
</table>


**Factory buildings**

<table>
<thead>
<tr>
<th>Building Type</th>
<th>Annual Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brick-wood frame:</td>
<td>3.00%</td>
</tr>
<tr>
<td>Ordinary</td>
<td>Reinforced concrete 1.75%</td>
</tr>
<tr>
<td>Heavy</td>
<td>Frame (on sills, piers, blocks, 0.75%</td>
</tr>
<tr>
<td>Mill construction</td>
<td>posts, etc.) light 5 to 6</td>
</tr>
<tr>
<td>Brick-steel frame</td>
<td>1.75%</td>
</tr>
</tbody>
</table>
**DEPRECIATION, DEPLETION AND OBSOLOSCENCE—Buildings (Continued)**

<table>
<thead>
<tr>
<th>Ordinary</th>
<th>Heavy</th>
<th>Frame (on foundation or basement):</th>
<th>Iron clad-steel frame:</th>
<th>Iron clad-wood frame:</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.00%</td>
<td>3.00%</td>
<td>3.00%</td>
<td>2.00</td>
<td>4 to 5</td>
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<table>
<thead>
<tr>
<th>Life tables</th>
<th>100-year table—1 per cent</th>
<th>50-year table—2 per cent</th>
<th>40-year table—2½ per cent</th>
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<tbody>
<tr>
<td>Only when obsolescence and inadequacy are not the controlling features</td>
<td>First class</td>
<td>First class</td>
<td>First class</td>
</tr>
<tr>
<td>Museums</td>
<td>Masonry</td>
<td>First class</td>
<td>First class</td>
</tr>
<tr>
<td>School houses</td>
<td>Masonry</td>
<td>First class</td>
<td>First class</td>
</tr>
<tr>
<td>Churches</td>
<td>Masonry</td>
<td>First class</td>
<td>First class</td>
</tr>
<tr>
<td>Dwellings</td>
<td>Masonry</td>
<td>First class</td>
<td>First class</td>
</tr>
<tr>
<td>State houses</td>
<td>Masonry</td>
<td>First class</td>
<td>First class</td>
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</tbody>
</table>

| Banks       | Masonry                  | First class              | First class              |
| Offices     | Masonry                  | First class              | First class              |
| Power plants | Masonry                  | First class              | First class              |
| Elevators   | Frame                    | First class              | First class              |
| Factories   | Masonry                  | First class              | First class              |
| Churches    | Masonry                  | First class              | First class              |

<table>
<thead>
<tr>
<th>33½-year table—3 per cent</th>
<th>Without dormitories</th>
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<tbody>
<tr>
<td>Apartment houses</td>
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<tr>
<td>Barns</td>
<td>Brick</td>
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<tr>
<td>Academies</td>
<td>Brick</td>
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<tr>
<td>Hotels</td>
<td>Masonry</td>
</tr>
<tr>
<td>Offices</td>
<td>Masonry</td>
</tr>
<tr>
<td>Chimneys</td>
<td>Masonry</td>
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<tr>
<td>Churches</td>
<td>Frame</td>
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<tr>
<td>Dwellings</td>
<td>Frame</td>
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<table>
<thead>
<tr>
<th>25-year table—4 per cent</th>
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<td>Factory buildings</td>
<td>Frame</td>
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<td>Car barns</td>
<td>Brick</td>
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<tr>
<td>Car barns</td>
<td>Frame</td>
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<tr>
<td>Hotels</td>
<td>Frame</td>
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<tr>
<td>Power plants</td>
<td>Masonry</td>
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<tr>
<td>Stores</td>
<td>Masonry</td>
</tr>
<tr>
<td>Elevators, grain</td>
<td>Frame</td>
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</table>

<table>
<thead>
<tr>
<th>20-year table—5 per cent</th>
<th>Second class</th>
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<td>Factory buildings</td>
<td>Frame</td>
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<tr>
<td>Tenement houses</td>
<td>Frame</td>
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<tr>
<td>Stores</td>
<td>Frame</td>
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<table>
<thead>
<tr>
<th>15-year table—6½ per cent</th>
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<tbody>
<tr>
<td>Steel stacks</td>
<td>10-year table—10 per cent</td>
</tr>
</tbody>
</table>

**Portables**

Small frame buildings built on ground

HARTMAN, DENNIS, ed. Index-digest of United States Board of tax appeals decisions; v. 1 to 10, B. T. A., 1928, p. 186, 187, 188.

March 1, 1913, value of building erected in 1901 determined and depreciation allowed on basis of useful life of forty years from that date. Sheakley and Kennedy Brothers, 7 B. T. A. 1156.

March 1, 1913, value of building determined for depreciation purposes and the depreciation rate thereon set at 1 per cent, the evidence not supporting tax-payer’s contention for a rate of 2 per cent. Home industry iron works, 8 B. T. A. 1267.

Rate of 2 per cent on building of brick and terra cotta construction held reasonable allowance in computing gain or loss. C. H. Birdsal, 2 B. T. A. 985.

Depreciation on brick and wooden building having useful life of 12½ years allowed at rate of 8 per cent. Roshek brothers co., 2 B. T. A. 260.

Rates of 2, 3, and 4 per cent on brick, concrete and frame farm buildings held reasonable. Estate of Mary E. McCahill, 2 B. T. A. 875.

Depreciation at 2 per cent was allowed on farm buildings—frame buildings on stone and cement foundations—in computing profit from the sale thereof. Vaudreuil lumber co., 8 B. T. A. 383.

Allowed at 6 per cent, brick buildings at 3 per cent. C. D. Lennox, 5 B. T. A. 279.

Useful life of frame buildings in the nature of sheds determined to be 20 years. Miner and Frees lumber co., 10 B. T. A. 521.

Upon consideration of effect of climate, useful life of frame buildings determined to be from 13 to 20 years. Peter P. Hovely, 2 B. T. A. 1009.

Useful life of wooden buildings with concrete foundations and rubberoid roofs determined to be 12½ years and depreciation allowed at 8 per cent. Moherly oil co., 3 B. T. A. 163.

Where depreciation on buildings and machinery occurred at rate of 2½ per cent per year, and after that year depreciation was three times greater on machinery and 50 per cent greater on buildings, composite rate of 6½ per cent held reasonable. Hampton cotton mills, 2 B. T. A. 440.
DEPRECIATION, DEPLETION AND OBSCOLESCENCE—Buildings (Continued)


KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation. p. 442.)

Buildings:

Hyatt roller bearing co. v. United States
CL — CL—, decided Oct. 20, 1930. 2%
Horn and Hardart baking co. 20 B. T. A. 486 2
Fidelity storage corporation 18 B. T. A. 517 2½
L. M. Blumstein realty corp. 20 B. T. A. 582 2½
Commodore’s Point terminal co. 19 B. T. A. 385 3½
Roanoke mills co. 18 B. T. A. 474 3
F. Kieser & son co., inc. 15 B. T. A. 359 5
Croninger packing co. 14 B. T. A. 442 (Continued)

LIFE expectancy of buildings set by realtor appraisal experts. National real estate journal, May 13, 1929, p. 31-3.


Buildings:

apartment

brick

3½

brick

Hickory spinning co., 2 B. T. A. 439 3
Merkle brompton co., 3 B. T. A. 1084 1
Home industry iron works, 8 B. T. A. 1267 (now pending before court of appeals, D. C. 1931) 1

brick and steel

Daniel Hunt, Sr., 6 B. T. A. 558 2
Cuyahoga co., 3 B. T. A. 401 2½
Elmer & Amend, 2 B. T. A. 603 1 & 2

brick and terra cotta

Claus H. Birdsall, 2 B. T. A. 1169 2
J. C. Eves, 2 B. T. A. 115 2

brick and wood

Church & Heilie co. v. Commissioner, 4 B. T. A. 1067 4

brick and wood factory

Detroit egg biscuit & specialty co., 9 B. T. A. 1365 3
Annie L. Dean, 3 B. T. A. 896 3
Roshek bros. & Roshek realty co., 2 B. T. A. 260 3½
C. D. Lennox, 5 B. T. A. 279 3
Donaghey real estate & const. co., 5 B. T. A. 766 3
E. M. Holt plaid mills, inc., 9 B. T. A. 1360 2½
Planters nut & chocolate co., 7 B. T. A. 173 2½
Minnesota cement const. co., 6 B. T. A. 151 10
The Edwin M. Knowles china co., 9 B. T. A. 1292 2

corrugated iron

Benham ice cream co., 5 B. T. A. 97 4
Chic. ry. equip. co. v. Blair (20 F. (2d) 10, 6 am. fed. tax rep. 6817) 5

cotton mill

Gulf coast machine & supply co., 1 B. T. A. 757 10
Hampton cotton mills, 2 B. T. A. 1700 6½
Sanford cotton mills, 14 B. T. A. 1210 2½

factory

Sharpsville boiler works co., 3 B. T. A. 568 10

farm

Ernest P. Flint, 12 B. T. A. 20 4

farm, stone and cement

Vaudeville lumber co., 8 B. T. A. 383 2
Tifton cotton mills, 11 B. T. A. 913 2½
Harmony Grove mills, inc., 2 B. T. A. 75 4
Peter F. Howley, 2 B. T. A. 1099 5
Kliby car & fdy co. v. Commissioner, 4 B. T. A. 1294 5
Darling-McDuff coal co., 15 B. T. A. 110 3
Pittsburgh hotels co., 15 B. T. A. 587 (now pending before C. C. A., 3rd Circuit) 2
DEPRECIATION, DEPLETION AND OBSCOLESCENCE—Buildings—(Continued)

<table>
<thead>
<tr>
<th>Class:</th>
<th>Life, years</th>
<th>Ann. phys. dep.</th>
</tr>
</thead>
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<tr>
<td>brick A</td>
<td>Poor 50</td>
<td>Average 55</td>
</tr>
<tr>
<td>stone A</td>
<td>Poor 80</td>
<td>Average 100</td>
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DENVER (1930) Fraternal buildings

<table>
<thead>
<tr>
<th>Class:</th>
<th>Life, years</th>
<th>Ann. phys. dep.</th>
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</thead>
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<tr>
<td>brick A</td>
<td>Poor 50</td>
<td>Average 55</td>
</tr>
<tr>
<td>stone A</td>
<td>Poor 80</td>
<td>Average 100</td>
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</table>


| very good | V.G. | 80 to 90 | poor | P. |
| good | G. | 70 to 80 | very poor | V.P. |
| fair | F. | 60 to 70 | minimum service | M.S. |

M. S. For structure in bad condition but still in use and useful, apply a minimum service rating of from twenty to thirty per cent.


<table>
<thead>
<tr>
<th>p. 8—Buildings:</th>
<th>%</th>
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</thead>
<tbody>
<tr>
<td>Job office or storage</td>
<td>3 years</td>
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UNITED STATES Treasury sets life expectancy of buildings; preliminary Internal revenue bureau report on depreciation corresponds closely with realtor recommendations. National real estate journal, March 30, 1931, p. 15.

## DEPRECIATION, DEPLETION AND OBSOLESCENCE—Buildings—(Continued)

<table>
<thead>
<tr>
<th>Description</th>
<th>Steel frame</th>
<th>Reinforced concrete</th>
<th>Masonry slow-burning with steel frame</th>
<th>Masonry with frame</th>
<th>Frame</th>
<th>Any other</th>
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<tbody>
<tr>
<td>Public garages</td>
<td>50</td>
<td>50</td>
<td>30</td>
<td>25</td>
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<td>warehouses</td>
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<tr>
<td>Theatres</td>
<td>32½</td>
<td>33½</td>
<td>25</td>
<td>25</td>
<td></td>
<td>Frame and covered frame</td>
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<tr>
<td>Hotels and elevator apartments</td>
<td>35</td>
<td>35</td>
<td>28</td>
<td>26</td>
<td>22</td>
<td>skeleton</td>
</tr>
<tr>
<td>Apts. and Flats without elevators</td>
<td>40</td>
<td>40</td>
<td>35</td>
<td>30</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>Stores with 1 or 2 stories of fm. or aps.</td>
<td>40</td>
<td>40</td>
<td>35</td>
<td>30</td>
<td>25</td>
<td></td>
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<tr>
<td>2, 3, 4 family dwellings</td>
<td>45</td>
<td>45</td>
<td>40</td>
<td>35</td>
<td>30</td>
<td></td>
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<tr>
<td>Row houses</td>
<td>50</td>
<td>50</td>
<td>50</td>
<td>50</td>
<td>33½</td>
<td></td>
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<tr>
<td>One-family dwellings</td>
<td>50</td>
<td>50</td>
<td>50</td>
<td>50</td>
<td>33½</td>
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<tr>
<td>Any other</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

### Bulkheads


- **Timber**
  - Concrete
  - 4.00%
  - 3.00%

- **KLEIN, J. J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931. p. 442.)**

- **Bulkheads**
  - Commodore’s Point terminal co. 18 B. T. A. 385.
  - 4%

### Bulldozers

**UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 8—Bulldozers, for tractor**

- 5 years
  - 20%

### Bunkers

**UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 8—Bunkers, stone, portable, with screens**

- 6 years
  - 16½%

### Bur picker

**MONTGOMERY, ROBERT HEISTER Bur picker. (In his Income tax procedure, 1929, p. 310.) Bur picker (woollen mills)**

- 17 2/7-20

### Burners

**UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 6—Burners, oil**

- 14 years
  - 7%

- **p. 8—Burner equipment:**
  - **gas**
    - 16
  - **oil**
    - 10

### Butter substitutes

**UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 13—Butter substitutes**

<table>
<thead>
<tr>
<th>Description</th>
<th>Years</th>
<th>%</th>
<th>Description</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barrel drilling machines</td>
<td>15</td>
<td>6½</td>
<td>Pasteurizers</td>
<td>10</td>
<td>10</td>
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<tr>
<td>or drills</td>
<td></td>
<td></td>
<td>Presses</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Blenders</td>
<td>6</td>
<td>16½</td>
<td>Printers</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Churns, emulsion</td>
<td>15</td>
<td>6½</td>
<td>Refrigerating equipment</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>Conveyors</td>
<td>15</td>
<td>6½</td>
<td>Ripeners, cream</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Drying equipment, steamed</td>
<td>15</td>
<td>6½</td>
<td>Scales:</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>jacketed</td>
<td></td>
<td></td>
<td>automatic</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Hashers and cutters</td>
<td>20</td>
<td>5</td>
<td>platform</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Kettles, melting</td>
<td>20</td>
<td>5</td>
<td>Sealing machines</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Kneaders</td>
<td>10</td>
<td>10</td>
<td>Tanks, wash</td>
<td>12</td>
<td>8½</td>
</tr>
<tr>
<td>Pails, milk settling (steel)</td>
<td>10</td>
<td>10</td>
<td>Trucks, hand</td>
<td>10</td>
<td>10</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Washers, can</td>
<td>8</td>
<td>12½</td>
</tr>
</tbody>
</table>

### Cabinets


- **Cabinets (towel service)**
  - 9 B. T. A. 665
  - 20%

- **Towel cabinets**
  - 9 B. T. A. 858
  - 6½%

- **MONTGOMERY, ROBERT HEISTER Cabinets. (In his Income tax procedure, 1929. p. 311.)**

- **UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 4—Cabinets and files**

- 15 years
  - 6½%

### Cables

**UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.**

- **p. 6—Cables**
  - 8 years
  - 12½%
  - **p. 10—Wire, and cables:**
    - Electric
    - 6 years
    - 16½%
  - **flexible, steel armored**
    - 8
    - 12½%
## DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

### Calculating machines

<table>
<thead>
<tr>
<th>Country</th>
<th>Description</th>
<th>Years</th>
<th>%</th>
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<tbody>
<tr>
<td>UNITED STATES</td>
<td>Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of Internal revenue, Jan. 1931.</td>
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<tr>
<td>p. 4—Calculating machines:</td>
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<tr>
<td>Adding machines</td>
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<td>Calculators</td>
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<td>Compiometers</td>
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<td></td>
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<tr>
<td></td>
<td></td>
<td>10</td>
<td>10</td>
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<tr>
<td></td>
<td></td>
<td>6</td>
<td>1/2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10</td>
<td>10</td>
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### Camping

<table>
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<th>Country</th>
<th>Description</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>KLEIN, JOSEPH J.</td>
<td>Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 443.) Horsetail and camp supplies: Caflisch lumber co., inc. 20 B. T. A. 1223</td>
<td></td>
<td></td>
</tr>
<tr>
<td>UNITED STATES</td>
<td>Internal revenue, Bureau of studies. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| p. 6—Camp outfits |                                             | 5     | 20%
| p. 8—Camping equipment |                                             | 2 1/2 | 40 |

### Camps

<table>
<thead>
<tr>
<th>Country</th>
<th>Description</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>HARTMAN, DENNIS, ed.</td>
<td>Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 188. Camp construction, 10 per cent allowed. Lassen lumber and box co., 6 B. T. A. 241.</td>
<td></td>
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### Canals

<table>
<thead>
<tr>
<th>Country</th>
<th>Description</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNITED STATES</td>
<td>Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>p. 6—Canals:</td>
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<td>50</td>
<td>2%</td>
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<tr>
<td>steel and concrete</td>
<td></td>
<td>25</td>
<td>4</td>
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### Canning and preserving

<table>
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<th>Country</th>
<th>Description</th>
<th>Years</th>
<th>%</th>
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<tr>
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<tr>
<td>p. 6—Canning equipment</td>
<td></td>
<td>14</td>
<td>7</td>
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<td>p. 13—Canned products:</td>
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<tr>
<td>Blanchers</td>
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<td>10</td>
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<td>Blowers</td>
<td></td>
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<td>Cappers, bottle:</td>
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<td>6 1/2</td>
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<tr>
<td></td>
<td>automatic</td>
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<td>foot power</td>
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<td>Casing machines, box</td>
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<td>Closing machines, can</td>
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<tr>
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<td>5</td>
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<tr>
<td>Labeling machines</td>
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<td>Lining machines</td>
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<tr>
<td>Ovens. (See Baking)</td>
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<tr>
<td>Parers, fruit and vegetable</td>
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<td>Pitters</td>
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<tr>
<td>Polishers:</td>
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</tr>
<tr>
<td>bean</td>
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<td>18</td>
<td>5</td>
</tr>
<tr>
<td>can</td>
<td></td>
<td>10</td>
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</tr>
<tr>
<td>mold</td>
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<td>16 1/2</td>
<td>6</td>
</tr>
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<td>Presses</td>
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<td>Quartering machines</td>
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<tr>
<td>Refrigerating equipment</td>
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<td>6 1/2</td>
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<td>Rinsers, rotary</td>
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<td>12 1/2</td>
<td>8</td>
</tr>
<tr>
<td>Roaster</td>
<td></td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Scales, fruit and vegetable</td>
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<td>8</td>
</tr>
<tr>
<td>Scales, platform</td>
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<td>Sealing machines</td>
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<td>15</td>
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<tr>
<td>Seemers, double</td>
<td></td>
<td>12 1/2</td>
<td>8</td>
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<tr>
<td>Separators</td>
<td></td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Shakers for fruit and vegetables</td>
<td></td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Shellers, peanut</td>
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<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Sifters</td>
<td></td>
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<td>6 1/2</td>
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<td>Silkers, corn, rotary</td>
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<td>Spruning machines</td>
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<tr>
<td>Sizers</td>
<td></td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Sliders</td>
<td></td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Sorters</td>
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<td>17</td>
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</tr>
<tr>
<td>Stemmers</td>
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<td>Sterilizers</td>
<td></td>
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<td>Stitches, box</td>
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<td>Tables</td>
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<td>6 1/2</td>
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<td>Tanks, cypress</td>
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<td>Tanks (glass enameled and glass lined)</td>
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<td>Testers</td>
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<td>Trucks</td>
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<td>15</td>
<td>6 1/2</td>
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<td>Viners</td>
<td></td>
<td>16 1/2</td>
<td>6</td>
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<tr>
<td>Washers</td>
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<td>15</td>
<td>6 1/2</td>
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</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Capstans

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 8—Capstans, electric

10 years 10%

Carpenter shops

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A., c1928, p. 188.


Carpets, rugs, etc.

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary reports of the Bureau of internal revenue, Jan. 1931.

p. 4—Rugs, carpets and mats

6 years 16½%

Cars

See also Depreciation depletion and obsolescence—Rolling stock.

MONTGOMERY, ROBERT HEISTER. Cars. (In his Income tax procedure, 1929, p. 311.)

<table>
<thead>
<tr>
<th>%</th>
<th>Cars, dryer (brickmaking)</th>
<th>Cars, mine</th>
<th>Cars, tank</th>
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<tr>
<td>10</td>
<td></td>
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<td></td>
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<tr>
<td>15</td>
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<tr>
<td>8</td>
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</table>

Case hardening plant

MONTGOMERY, ROBERT HEISTER. Case hardening plant. (In his Income tax procedure, 1929, p. 311.)

Case hardening plant

10%

Casks

See Depreciation, depletion and obsolescence—Containers.

Cattle

See Depreciation, depletion and obsolescence—Livestock.

Cement

MCMICHAEL, STANLEY L. Depreciation in the cement industry. (In his McMichael’s appraising manual, 1931, p. 351)

"The rates of depreciation as set forth in this table were agreed upon by members of the Portland cement association and heads of the income tax unit and approved by Mr. Daniel C. Roper, commissioner, Jan. 1919, and should be used as a guide in determining depreciation of physical assets in the cement industry."—Deputy commissioner.

<table>
<thead>
<tr>
<th>Years</th>
<th>Quarry machinery and equipment—</th>
<th>Boilers</th>
<th>Generators</th>
<th>Motors</th>
<th>Stock house</th>
<th>Packing, loading and sack handling</th>
<th>Machines and equipment</th>
<th>Mill buildings</th>
<th>Concrete</th>
<th>Steel and iron</th>
<th>Steel and stucco</th>
<th>Steel and brick</th>
<th>Timber</th>
<th>General buildings</th>
<th>Concrete</th>
<th>Steel and iron</th>
<th>Steel and stucco</th>
<th>Frame</th>
<th>Frame and stucco</th>
<th>Dwellings</th>
<th>Steel and brick</th>
<th>Frame and stucco</th>
<th>Engines</th>
<th>Engines</th>
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<tr>
<td>15</td>
<td>Low pressure</td>
<td>15</td>
<td>16</td>
<td>14</td>
<td>10</td>
<td>10</td>
<td>15</td>
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<td>Tripod drills</td>
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<tr>
<td>7</td>
<td>Carts and wagons</td>
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<td>9</td>
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</tr>
</tbody>
</table>

Raw department

Crushing machinery

Dryers, upright

Dryers, rotary

Slurry tanks

Grinding machinery

Klin, etc.

Coolers, upright

Coolers, rotary

Grinding machinery

Coal preparing department

Dryers

Grinding machinery

Power, light and water

17

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 25–26—Cement

For rates see, Depreciation, depletion and obsolescence—Ceramics.

Ceramics

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 25–26—Stone, clay, and sand products—cement, ceramics, glass, gyspum, and lime and limestone.

<table>
<thead>
<tr>
<th>Years</th>
<th>Agitators</th>
<th>15</th>
<th>6²₃</th>
<th>Block machines</th>
<th>18</th>
<th>5²₃</th>
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<tbody>
<tr>
<td></td>
<td>Augers</td>
<td>14</td>
<td>7</td>
<td>Blowers</td>
<td>15</td>
<td>6²₃</td>
</tr>
<tr>
<td></td>
<td>Autochute</td>
<td>10</td>
<td>10</td>
<td>Blungers</td>
<td>12</td>
<td>8²₃</td>
</tr>
<tr>
<td></td>
<td>Automatic stoverooms</td>
<td>10</td>
<td>10</td>
<td>Bottle machines</td>
<td>10</td>
<td>10</td>
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<tr>
<td></td>
<td>Baggers</td>
<td>15</td>
<td>6²₃</td>
<td>Brick-making machines</td>
<td>12½</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td>Beaters, tub</td>
<td>15</td>
<td>6²₃</td>
<td>Buggies</td>
<td>12½</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td>Benders, wire</td>
<td>18</td>
<td>5¼</td>
<td>Bundling machines</td>
<td>18</td>
<td>5¼</td>
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<tr>
<td></td>
<td>Blacksmith shop equipment</td>
<td>15</td>
<td>6²₃</td>
<td>Burners</td>
<td>15</td>
<td>6²₃</td>
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DEPRECIATION, DEPLETION AND OBSOLESCENCE—Ceramics—(Continued)

<table>
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<tr>
<th>Equipment</th>
<th>Years</th>
<th>%</th>
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<tbody>
<tr>
<td>Calciners, continuous</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>Cars</td>
<td></td>
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<tr>
<td>batch</td>
<td>12½</td>
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<tr>
<td>dryer or kiln</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>mine—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>steed</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>wood</td>
<td>5</td>
<td>20</td>
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<tr>
<td>transfer</td>
<td>10</td>
<td>10</td>
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<tr>
<td>Carts</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>Casting and rolling tables</td>
<td>12½</td>
<td>8</td>
</tr>
<tr>
<td>Charging machines</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Controllers, temperature,</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>automatic</td>
<td></td>
<td></td>
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<tr>
<td>Conveyors</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>Coolers</td>
<td>13</td>
<td>7½</td>
</tr>
<tr>
<td>Crackers, pot</td>
<td>18</td>
<td>5½</td>
</tr>
<tr>
<td>Cranes, traveling</td>
<td>20</td>
<td>5</td>
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<tr>
<td>Crushers</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>Cut-off machines</td>
<td>14</td>
<td>7</td>
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<tr>
<td>Cutters, lens</td>
<td>7</td>
<td>14</td>
</tr>
<tr>
<td>Cutting machines</td>
<td>14</td>
<td>7</td>
</tr>
<tr>
<td>Cutting machines, rock lath</td>
<td>20</td>
<td>5</td>
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<tr>
<td>Disintegrators</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>Drag lines:</td>
<td></td>
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<tr>
<td>heavy</td>
<td>20</td>
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<td>light</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>medium</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>Drills:</td>
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<td></td>
</tr>
<tr>
<td>lens</td>
<td>7</td>
<td>14</td>
</tr>
<tr>
<td>rock, tripod</td>
<td>7</td>
<td>20</td>
</tr>
<tr>
<td>well</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Dryers</td>
<td>11</td>
<td>9</td>
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<tr>
<td>Dryers, rotary</td>
<td>15</td>
<td>6½</td>
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<td>Duster machines, bag</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>Dust collectors</td>
<td>20</td>
<td>5</td>
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<tr>
<td>Elevators:</td>
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</tr>
<tr>
<td>bucket</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>screw</td>
<td>18</td>
<td>5½</td>
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<tr>
<td>Engines, internal combustion</td>
<td>14</td>
<td>7</td>
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<tr>
<td>Feeders</td>
<td>12½</td>
<td>8</td>
</tr>
<tr>
<td>Filter presses</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>Forms</td>
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<tr>
<td>Furnaces, pot</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>Furnaces, pot</td>
<td>12½</td>
<td>8</td>
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<tr>
<td>Grinders</td>
<td>15</td>
<td>6½</td>
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<tr>
<td>Hammers, air</td>
<td>15</td>
<td>6½</td>
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<td>Heaters, electric blower</td>
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<td>10</td>
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<td>Hoists, drum</td>
<td>14</td>
<td>7</td>
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<td>Horses and mules</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>Houses, bath</td>
<td>25</td>
<td>4</td>
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<td>Hydraters</td>
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</tr>
<tr>
<td>Jigs</td>
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<td>10</td>
</tr>
<tr>
<td>Kettles</td>
<td>15</td>
<td>6½</td>
</tr>
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<td>Kils</td>
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<td>6½</td>
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<tr>
<td>Lehrs</td>
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<td>6½</td>
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<td>Loading machines</td>
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<td>Mills</td>
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<td>6½</td>
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<tr>
<td>Mixers</td>
<td>14</td>
<td>7</td>
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</table>

Cesspools
UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 6—Cesspools 14 7

Chains
UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 6—Chains: hoppers and lines power, transmission 6 16½ 5 20

Chairs
MONTGOMERY, ROBERT HEISTER Chair manufacturing. (In his Income tax procedure, 1929, p. 311.) Equipment 7½% Machinery 7½

Channelers
UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 8—Channelers, rock 6 years 16½%
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Check writers
See Depreciation, depletion and obsolescence—Mechanical devices.

Chemical industry
See also Depreciation, depletion and obsolescence—Dyes

BYERLY, P. P. Providing for patent obsolescence in chemical industry—Chemical and metallurgical engineering, Feb. 1929, p. 92-4.

CHEMICAL industry. (Income tax depreciation allowances; schedule of agreed normal rates of depreciation, Accounts, tax supplement, March 30, 1929, June 28, 1930, p. 140, 253.)

Sulphuric acid plant
Chemical plant other than above:

<table>
<thead>
<tr>
<th>Plant</th>
<th>Rates of Depreciation</th>
<th>Rate of Depreciation</th>
<th>Other Plant</th>
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<tbody>
<tr>
<td>7½</td>
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p. 11-12—Chemicals

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<th>Acids</th>
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<td>Acetic</td>
<td></td>
<td></td>
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<tr>
<td>Blow cases, cast-iron and copper</td>
<td>3</td>
<td>33½%</td>
</tr>
<tr>
<td>Columns, fractionating</td>
<td>8</td>
<td>12½%</td>
</tr>
<tr>
<td>Condensers—</td>
<td></td>
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</tr>
<tr>
<td>copper</td>
<td>10</td>
<td>7</td>
</tr>
<tr>
<td>duriron</td>
<td>14</td>
<td>6</td>
</tr>
<tr>
<td>lead</td>
<td>6</td>
<td>16½%</td>
</tr>
<tr>
<td>Motors</td>
<td>14</td>
<td>7</td>
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<tr>
<td>Pipes:</td>
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<td>aluminum</td>
<td>3</td>
<td>33½%</td>
</tr>
<tr>
<td>glass</td>
<td>5</td>
<td>20</td>
</tr>
<tr>
<td>acid—copper</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>rubber</td>
<td>8</td>
<td>12½%</td>
</tr>
<tr>
<td>water</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Pots</td>
<td>17</td>
<td>5</td>
</tr>
<tr>
<td>Pumps, vacuum</td>
<td>7</td>
<td>14</td>
</tr>
<tr>
<td>Receivers, acid (stoneware)</td>
<td>14</td>
<td>7</td>
</tr>
<tr>
<td>Scrubbers (stoneware)</td>
<td>14</td>
<td>7</td>
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<tr>
<td>Receivers, acid, for product</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Stille:</td>
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<td></td>
</tr>
<tr>
<td>cast-iron</td>
<td>12½%</td>
<td></td>
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<td>refining, copper</td>
<td>14</td>
<td>7</td>
</tr>
<tr>
<td>refining, heating coil</td>
<td>3</td>
<td>33½%</td>
</tr>
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<td>Tanks, storage:</td>
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</tr>
<tr>
<td>steel</td>
<td>12½%</td>
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<tr>
<td>wood</td>
<td>25</td>
<td>4</td>
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<tr>
<td>Muriatic</td>
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<td></td>
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<tr>
<td>Air lifts (hard rubber)</td>
<td>10</td>
<td>10</td>
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<tr>
<td>Carts</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Coolers</td>
<td>10</td>
<td>10</td>
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<tr>
<td>Elevators, bucket</td>
<td>10</td>
<td>10</td>
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<tr>
<td>Exhausters (rubber lined)</td>
<td>8</td>
<td>12½%</td>
</tr>
<tr>
<td>Furnaces, Manheim</td>
<td>8</td>
<td>12½%</td>
</tr>
<tr>
<td>Flues (earthware)</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Furnaces, pot and muffle</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Furnaces, retort</td>
<td>8</td>
<td>12½%</td>
</tr>
<tr>
<td>Grinders, and coolers,</td>
<td>12</td>
<td>8½%</td>
</tr>
<tr>
<td>salt cake</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>Motors</td>
<td>14</td>
<td>7</td>
</tr>
<tr>
<td>Pipes:</td>
<td></td>
<td></td>
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<tr>
<td>acid (hard rubber)</td>
<td>7</td>
<td>14</td>
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<tr>
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<td>2</td>
<td>50</td>
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<tr>
<td>oil</td>
<td>20</td>
<td>5</td>
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<tr>
<td>water</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>Pots, condensing (earthware)</td>
<td>7</td>
<td>14</td>
</tr>
<tr>
<td>Pumps and blowcases:</td>
<td></td>
<td></td>
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<tr>
<td>chemical ware lined rubber-lined</td>
<td>3</td>
<td>33½%</td>
</tr>
<tr>
<td>Storage tanks (wooden, rubber lined)</td>
<td>14</td>
<td>7</td>
</tr>
<tr>
<td>Tanks, sulphuric-acid storage</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>(steel)</td>
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<td></td>
</tr>
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<td>Tourullies (silica)</td>
<td>10</td>
<td>10</td>
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<td>Towers, absorbing</td>
<td>10</td>
<td>10</td>
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<tr>
<td>Nitric—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Blowers (stoneware)</td>
<td>5</td>
<td>20</td>
</tr>
<tr>
<td>Blow cases (earthware)</td>
<td>2</td>
<td>50</td>
</tr>
<tr>
<td>Condensers (duriron)</td>
<td>12</td>
<td>8½%</td>
</tr>
<tr>
<td>Condensers, S bend</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(stoneware)</td>
<td>2½</td>
<td>40</td>
</tr>
<tr>
<td>Elevators and conveyors (screw)</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Flues, gas (duriron)</td>
<td>8</td>
<td>12½%</td>
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</table>

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
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<tbody>
<tr>
<td>Pans, niter cake (steel)</td>
<td>14</td>
</tr>
<tr>
<td>Pumps, sulphuric (iron), centrifugal</td>
<td>5</td>
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<tr>
<td>Receivers (stoneware)</td>
<td>5</td>
</tr>
<tr>
<td>Retorts, 24-hour service</td>
<td>2½</td>
</tr>
<tr>
<td>Tanks (steel)</td>
<td>10</td>
</tr>
<tr>
<td>Towers, condensing</td>
<td>9</td>
</tr>
<tr>
<td>Sulphuric (chamber)—</td>
<td></td>
</tr>
<tr>
<td>Air lifts, acid</td>
<td>10</td>
</tr>
<tr>
<td>Blowers, gas (lead)</td>
<td>17</td>
</tr>
<tr>
<td>Blowcases</td>
<td>10</td>
</tr>
<tr>
<td>Chambers</td>
<td>17</td>
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<tr>
<td>Coolers, acid (lead), for salt water</td>
<td>10</td>
</tr>
<tr>
<td>Fans (cast iron)</td>
<td>10</td>
</tr>
<tr>
<td>Pumps (lead)</td>
<td>10</td>
</tr>
<tr>
<td>Pots, niter acid</td>
<td>20</td>
</tr>
<tr>
<td>Tanks (steel), acid storage, average weak and strong acid</td>
<td>20</td>
</tr>
<tr>
<td>Tanks, tower, acid distributing</td>
<td>8</td>
</tr>
<tr>
<td>Towers, Glovers</td>
<td>20</td>
</tr>
<tr>
<td>Sulphuric (contact)—</td>
<td></td>
</tr>
<tr>
<td>Air lifts</td>
<td>14</td>
</tr>
<tr>
<td>Blowcases (cast-iron and steel)</td>
<td>5</td>
</tr>
<tr>
<td>Blowers:</td>
<td></td>
</tr>
<tr>
<td>Connersville</td>
<td>7</td>
</tr>
<tr>
<td>Stottewant</td>
<td>17</td>
</tr>
<tr>
<td>Burners:</td>
<td></td>
</tr>
<tr>
<td>brimstone</td>
<td>10</td>
</tr>
<tr>
<td>Glens Falls</td>
<td>10</td>
</tr>
<tr>
<td>Herrshoff</td>
<td>15</td>
</tr>
<tr>
<td>wedge, salt-water cooled</td>
<td>15</td>
</tr>
<tr>
<td>Wylike</td>
<td>14</td>
</tr>
<tr>
<td>Coke boxes</td>
<td>17</td>
</tr>
<tr>
<td>Combustion chambers, brimstone</td>
<td>10</td>
</tr>
<tr>
<td>Compressors, air</td>
<td>15</td>
</tr>
<tr>
<td>Contact mass, including plates and supports</td>
<td>17</td>
</tr>
<tr>
<td>Converters</td>
<td>14</td>
</tr>
<tr>
<td>Conveyors and elevators</td>
<td>10</td>
</tr>
<tr>
<td>Coolers:</td>
<td></td>
</tr>
<tr>
<td>drying acid</td>
<td>10</td>
</tr>
<tr>
<td>gas</td>
<td>14</td>
</tr>
<tr>
<td>gas, tower</td>
<td>10</td>
</tr>
<tr>
<td>product</td>
<td>6</td>
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<tr>
<td>Dust chambers (brick)</td>
<td>14</td>
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<tr>
<td>Filters, preliminary</td>
<td>11</td>
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<tr>
<td>Flues (iron)</td>
<td>13</td>
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<tr>
<td>Gauges, meters, pyrometers</td>
<td>14</td>
</tr>
<tr>
<td>Heaters, preliminary</td>
<td>14</td>
</tr>
<tr>
<td>Melters, brimstone</td>
<td>10</td>
</tr>
<tr>
<td>Motors</td>
<td>17</td>
</tr>
<tr>
<td>Pipes, acid</td>
<td>10</td>
</tr>
<tr>
<td>Platinum, in catalyst</td>
<td>50</td>
</tr>
<tr>
<td>Pumps, acid (iron)</td>
<td>7</td>
</tr>
<tr>
<td>Pumps, acid (lead)</td>
<td>8</td>
</tr>
<tr>
<td>Separators</td>
<td>14</td>
</tr>
<tr>
<td>Sublimers, brimstone</td>
<td>10</td>
</tr>
<tr>
<td>Tanks: roasted ore storage (steel)</td>
<td>20</td>
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</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Chemical Industry—(Continued)

<table>
<thead>
<tr>
<th>Storage (lead)</th>
<th>Years</th>
<th>%</th>
<th>Cooler, cold scrub</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>5</td>
<td></td>
<td>12</td>
<td>8½</td>
<td></td>
</tr>
<tr>
<td>Storage (steel)</td>
<td>17</td>
<td>6</td>
<td>Dry</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Tank cars (steel)</td>
<td>12½</td>
<td>8</td>
<td>Oleum</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Towers:</td>
<td></td>
<td></td>
<td>Scrub</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Absorbing</td>
<td>9</td>
<td>11</td>
<td>Transferers</td>
<td>9</td>
<td>11</td>
</tr>
</tbody>
</table>

Chimneys
See also Depreciation, depletion and obsolescence—Stacks.
p. 5—Chimneys:
brick, concrete, or stone | 50 | 2 |
steel, self-supporting, lined | 28 | 3½ |
steel, self-supporting, unlined | 22 | 4½ |

Churches
Church building—60 years old
<table>
<thead>
<tr>
<th>Accrued depreciation</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Walls</td>
<td>25</td>
</tr>
<tr>
<td>Framing</td>
<td>30</td>
</tr>
<tr>
<td>Roofing</td>
<td>0</td>
</tr>
<tr>
<td>Accrued depreciation</td>
<td>%</td>
</tr>
<tr>
<td>Interior finish</td>
<td>20</td>
</tr>
<tr>
<td>Finish floors</td>
<td>35</td>
</tr>
<tr>
<td>Weighted average depreciation</td>
<td>22½</td>
</tr>
</tbody>
</table>

Chutes
p. 8—Chutes, concrete, gravity | 2 years | 50% |

Cider mills
p. 6—Mills and presses, cider | 15 years | 6½% |

Cisterns
p. 6—Cisterns | 33 years | 3% |

Clamps
p. 8—Clamps, column form | 5 years | 20% |

Clay industries
OBSOLESCENCE in the clay industry; from Brick and clay record. American appraisal news, April 1929, p. 32.

Clay products
p. 25-26—Clay products: For rates see Depreciation, depletion and obsolescence—Ceramics.

Cleaning and dyeing
INCOME tax, depreciation allowances, Accountant, tax supplement, March 30, 1929, p. 142.
Steam laundry and dyeing and cleaning:
Plant and machinery generally | 7½% |
Motor vans | 20 |
(written down value)

Cleaning machines
p. 8—Cleaning machine for exterior of building, steam and sand | 15 years | 6½% |

Clocks and watches
p. 4—Clocks:
<table>
<thead>
<tr>
<th>Clocks</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Time</td>
<td>15 years</td>
<td>6½%</td>
<td></td>
</tr>
<tr>
<td>Time-stamping</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Wall</td>
<td>20</td>
<td>5</td>
<td></td>
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</tbody>
</table>

Clothing
LADIES' and children's clothing; mantles and ladies' clothing manufacturers. (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation. Accountant, tax supplement, March 30, 1929, June 28, 1930, p. 141, 234.)
Engines, boilers and shafting | 5% |
Electric motors | 7½ |
General machinery (process plant) | (written down value) | 10 |
### DEPRECIATION, DEPLETION AND OBSOLESCENCE—Clothing—(Continued)

**UNITED STATES.** Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 17—8—Furs and hats

<table>
<thead>
<tr>
<th>Item (Clothing)</th>
<th>Years</th>
<th>%</th>
<th>Item (Clothing)</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bakers, stiff hats</td>
<td>25</td>
<td>4</td>
<td>Glazing machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Beating machines</td>
<td>20</td>
<td>5</td>
<td>Ironing machines</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>Benches</td>
<td>20</td>
<td>5</td>
<td>Kettles</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Blocking machines</td>
<td>20</td>
<td>5</td>
<td>Kicking machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Blowers</td>
<td>15</td>
<td>6</td>
<td>Mills, picking</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Brushing and pressing</td>
<td>15</td>
<td>6</td>
<td>Mixing machines</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>machines</td>
<td></td>
<td></td>
<td>Paddling machines</td>
<td>12</td>
<td>8</td>
</tr>
<tr>
<td>Buffing machines</td>
<td>25</td>
<td>4</td>
<td>Pans, flanging, sand</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Cages</td>
<td>20</td>
<td>5</td>
<td>Pleating machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Carroting machines</td>
<td>20</td>
<td>5</td>
<td>Plucking machines</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>Cones, hat forming</td>
<td>20</td>
<td>5</td>
<td>Pouding machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Conveyor dryer machines</td>
<td>20</td>
<td>5</td>
<td>Presses</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Curling machines</td>
<td>20</td>
<td>5</td>
<td>Presses, printing</td>
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<tr>
<td>Cutting machines</td>
<td>25</td>
<td>4</td>
<td>Rounding machines</td>
<td>20</td>
<td>5</td>
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<tr>
<td>Detergents</td>
<td>5</td>
<td>6</td>
<td>Scales</td>
<td>15</td>
<td>6</td>
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<tr>
<td>Drums, double</td>
<td>20</td>
<td>5</td>
<td>Scorer machines</td>
<td>25</td>
<td>4</td>
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<tr>
<td>Drums and cages</td>
<td>20</td>
<td>5</td>
<td>Sewing machines</td>
<td>15</td>
<td>6</td>
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<td>Drums, wood</td>
<td>15</td>
<td>6</td>
<td>Shaving machines</td>
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<td>Dryers, hat:</td>
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<td>Shearing machines</td>
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<td>steel</td>
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<td>Sizing machines</td>
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<td>6</td>
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<td>wood</td>
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<td>Staking machines, pelt</td>
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<td>5</td>
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<tr>
<td>Dyeing and brushing</td>
<td>15</td>
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<td>Stamping machines</td>
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<tr>
<td>machines</td>
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<td></td>
<td>Stapling machines</td>
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<td>4</td>
</tr>
<tr>
<td>Dyeing machines, wood</td>
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<td>10</td>
<td>Staying machines</td>
<td>15</td>
<td>6</td>
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<td>Embossing machines</td>
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<td>5</td>
<td>Stiffening machines</td>
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<td>5</td>
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<td>Extractors, centrifugal</td>
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<td>6</td>
<td>Stretching machines</td>
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<td>5</td>
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<tr>
<td>Finishing machines</td>
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<td>Tables, work (wood)</td>
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<tr>
<td>Flesching machines</td>
<td>20</td>
<td>5</td>
<td>Tanks, drying or rinsing</td>
<td>15</td>
<td>6</td>
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<tr>
<td>Forming machines</td>
<td>20</td>
<td>5</td>
<td>Tubs, picking</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Grinding machines</td>
<td>20</td>
<td>5</td>
<td>Twisting machines</td>
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<td>5</td>
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<tr>
<td>Gapping machines</td>
<td>20</td>
<td>5</td>
<td>Ventilating equipment</td>
<td>20</td>
<td>5</td>
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<tr>
<td>Hoppers</td>
<td>15</td>
<td>6</td>
<td>Washing machines</td>
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<td>6</td>
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</tbody>
</table>

### Coal

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

### Coal cars

**MONTGOMERY, ROBERT HEISTER.** Coal cars. (In his Income tax procedure, 1929, p. 311.)

<table>
<thead>
<tr>
<th>Item (Coal Cars)</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coal cars (mine)</td>
<td>15%</td>
<td>12</td>
</tr>
<tr>
<td>Coal cars (mine)</td>
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</tr>
</tbody>
</table>

### Coffee

**UNITED STATES.** Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>Item (Coffee)</th>
<th>Years</th>
<th>%</th>
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</thead>
<tbody>
<tr>
<td>Cau-making machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Cappers, automatic</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Conveyors, bucket</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Cooling equipment</td>
<td>12</td>
<td>8</td>
</tr>
<tr>
<td>Dust collectors</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Elevators, feed or bucket</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Filling, weighing, and sealing machines</td>
<td>30</td>
<td>7</td>
</tr>
<tr>
<td>Finishers</td>
<td>12</td>
<td>8</td>
</tr>
<tr>
<td>Grinders</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Granulators</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Hoppers</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Labeling machines</td>
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</tbody>
</table>

### Coffee substitutes

**UNITED STATES.** Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
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<tr>
<th>Item (Substitutes)</th>
<th>Years</th>
<th>%</th>
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<tbody>
<tr>
<td>Aspirators</td>
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</tr>
<tr>
<td>Bins, storage</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Blowers</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Cappers, automatic</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Conveyors, automatic</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Cooling equipment</td>
<td>12</td>
<td>8</td>
</tr>
<tr>
<td>Dryers</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Dust collectors</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Elevators</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Evaporators</td>
<td>12</td>
<td>8</td>
</tr>
<tr>
<td>Filling, weighing, and sealing machines</td>
<td>14</td>
<td>7</td>
</tr>
<tr>
<td>Filters, centrifugal</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Grinders</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Kettles, copper</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Mills, roller, corrugated</td>
<td>18</td>
<td>5</td>
</tr>
<tr>
<td>Mixers</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Nailing machines</td>
<td>15</td>
<td>6</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Coffee Substitutes—(Continued) •

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Years</th>
<th>%</th>
<th>Equipment</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Roasters</td>
<td>16</td>
<td>6(\frac{1}{4})</td>
<td>Sealing machines, case</td>
<td>15</td>
<td>6(\frac{1}{4})</td>
</tr>
<tr>
<td>Scales:</td>
<td></td>
<td></td>
<td>Separators</td>
<td>14</td>
<td>7</td>
</tr>
<tr>
<td>automatic dumping</td>
<td>12</td>
<td>8(\frac{1}{4})</td>
<td>Shovels, grain</td>
<td>15</td>
<td>6(\frac{1}{4})</td>
</tr>
<tr>
<td>automatic pendulum</td>
<td>15</td>
<td>6(\frac{1}{2})</td>
<td>Sifters</td>
<td>15</td>
<td>6(\frac{1}{4})</td>
</tr>
<tr>
<td>platform</td>
<td>20</td>
<td>5</td>
<td>Tanks, steel (glass lined)</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Sealing machines</td>
<td>10</td>
<td>10</td>
<td>Trucks, hand</td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

Coking plants
See Depreciation, depletion and obsolescence—Foundries.

Cold storage
See Depreciation, depletion and obsolescence—Ice and cold storage.

Compressors
p. 8—Compressors:

<table>
<thead>
<tr>
<th>Type</th>
<th>Years</th>
<th>%</th>
<th>Type</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>belt driven</td>
<td>8</td>
<td>12(\frac{1}{2})</td>
<td>gasoline, portable</td>
<td>6</td>
<td>16(\frac{1}{2})</td>
</tr>
<tr>
<td>electric, portable</td>
<td>8</td>
<td>12(\frac{1}{2})</td>
<td>motor-truck unit</td>
<td>5</td>
<td>20</td>
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</table>

Comptometers
See Depreciation, depletion and obsolescence—Calculating machines.

Concrete
p. 8.—Concrete machine, pneumatic

<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
<th>Item</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>concrete</td>
<td>5</td>
<td>20</td>
<td>paving, gas</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>concrete mixers:</td>
<td></td>
<td></td>
<td>paving, steam</td>
<td>6</td>
<td>16(\frac{1}{2})</td>
</tr>
<tr>
<td>electric</td>
<td>5</td>
<td>20</td>
<td>steam</td>
<td>6</td>
<td>16(\frac{1}{2})</td>
</tr>
<tr>
<td>gasoline, 3(\frac{1}{2})s, 5s, 7s</td>
<td>2</td>
<td>50</td>
<td>truck mounted</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>gasoline, 10s, 14s</td>
<td>3</td>
<td>33(\frac{1}{3})</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

Confections
HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A., c1928. p. 188.

- Depreciation allowed on brick candy plant at rate of 2\(\frac{1}{2}\) per cent on basis of 40-year life. Planters nut and chocolate co., 7 B. T. A. 173.
- Depreciation allowed on candy manufacturing machinery at rate of 10 per cent for year in which it was subjected to normal usage, and at the rate of 15 per cent for years in which the factory was operated from 15 to 24 hours daily. Planters nut and chocolate co., 7 B. T. A. 173.

MONTGOMERY, ROBERT HEISTER. Candy manufacture. (In his Income tax procedure, 1929. p. 311.)

- Candy manufacture
- Factory building
- Machinery

p. 14—Confections

<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
<th>Item</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beaters, marshmallow</td>
<td>10</td>
<td>10</td>
<td>Moguls</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Box-making machines</td>
<td>15</td>
<td>6(\frac{1}{2})</td>
<td>Molding machines</td>
<td>15</td>
<td>6(\frac{1}{2})</td>
</tr>
<tr>
<td>Bucks, starch</td>
<td>10</td>
<td>10</td>
<td>Pan, vacuum</td>
<td>15</td>
<td>6(\frac{1}{2})</td>
</tr>
<tr>
<td>Conveyors</td>
<td>15</td>
<td>6(\frac{1}{2})</td>
<td>Plastic machines</td>
<td>15</td>
<td>6(\frac{1}{2})</td>
</tr>
<tr>
<td>Cookers, crystal or vacuum</td>
<td>15</td>
<td>6(\frac{1}{2})</td>
<td>Pulling machines</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Cutters and sizers</td>
<td>15</td>
<td>6(\frac{1}{2})</td>
<td>Pumps, corn sirup</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Depositors</td>
<td>10</td>
<td>10</td>
<td>Refrigerating machines and</td>
<td>15</td>
<td>6(\frac{1}{2})</td>
</tr>
<tr>
<td>Enrochers</td>
<td>10</td>
<td>10</td>
<td>equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kettles:</td>
<td></td>
<td></td>
<td>Slabs, cooling</td>
<td>15</td>
<td>6(\frac{1}{2})</td>
</tr>
<tr>
<td>chocolate melting</td>
<td>15</td>
<td>6(\frac{1}{2})</td>
<td>Tanks, corn sirup</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>open</td>
<td>5</td>
<td>20</td>
<td>Trucks, hand or platform</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>remelting</td>
<td>15</td>
<td>6(\frac{1}{2})</td>
<td>Wrapping machines</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>steam</td>
<td>17</td>
<td>6</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Construction equipment
See Depreciation, depletion and obsolescence—Contractors.

Containers
See also Depreciation, depletion and obsolescence—Paper containers.

BOLTE and LOW. Bottle and case question. (In their Management and cost control in carbonated beverage industry, p. 8–14.)

HARTMAN, DENNIS, ed. Containers. (In his Index-digest of United States board of tax appeals decisions; v. 1 to 10 B. T. A., c1928. p. 190, 196.)

- Reasonable allowance for depreciation on equipment, wooden flasks and iron flasks used in iron foundry determined at 10 per cent, 33\(\frac{1}{3}\) per cent, and 16\(\frac{1}{2}\) per cent, respectively, of cost. Long Island foundry co., 2 B. T. A. 464.
- Ice cream cans, tubs and cabinets, subject to rapid depreciation from rough handling and effect of salt water, held to have had useful life of 3 years. J. C. Eves, 2 B. T. A. 113.

Contractors
See also Depreciation, depletion and obsolescence—Marine equipment.

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Average annual expense per cent of capital investment without field repairs</th>
<th>Average annual expense per cent of capital investment without field repairs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Automobile</td>
<td></td>
<td></td>
</tr>
<tr>
<td>light</td>
<td>50</td>
<td>60</td>
</tr>
<tr>
<td>medium</td>
<td>33</td>
<td>33</td>
</tr>
<tr>
<td>heavy</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>Batcher, boom, crawler</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>Barbender, ¾” bar</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>Barbender, 1¼” bar</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>Bareutter, ¾” bar</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>Batchbox</td>
<td></td>
<td></td>
</tr>
<tr>
<td>steel, 37 c.f.</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>steel, 41 c.f.</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>steel, 54 c.f.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>wood, 37 c.f.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>wood, 41 c.f.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>wood, 54 c.f.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>Batcher only:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>volumetric, single</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>volumetric, double</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>weighing, single</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>weighing, double</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>volumetric with inductor</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>weighing with inductor</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>cement weighing device</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>inductor only</td>
<td>25</td>
<td>25</td>
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<tr>
<td>Batcher plants:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>all steel, volumetric batcher</td>
<td></td>
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</tr>
<tr>
<td>single, bin, portable, 5-7 c.y.</td>
<td>20</td>
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<tr>
<td>single, bin, portable, 12 c.y.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>single, bin, portable, 25 c.y.</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>single, bin, portable, 40 c.y.</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>single, bin, k.d. circular, 50 c.y.</td>
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<tr>
<td>single, bin, k.d. circular, 80 c.y.</td>
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<tr>
<td>duplex, bin, portable, 12 c.y.</td>
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<td>20</td>
</tr>
<tr>
<td>duplex, bin, portable, 25 c.y.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>duplex, bin, portable, 35 c.y.</td>
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<td>25</td>
</tr>
<tr>
<td>duplex, bin, portable, 50 c.y.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>duplex, bin, portable, 70 c.y.</td>
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<td>25</td>
</tr>
<tr>
<td>duplex, bin, k.d., circular, 75 c.y.</td>
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<td>20</td>
</tr>
<tr>
<td>duplex, bin, k.d., circular, 100 c.y.</td>
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<td>20</td>
</tr>
<tr>
<td>duplex, bin, k.d., circular, 135 c.y.</td>
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<td>20</td>
</tr>
<tr>
<td>duplex, bin, k.d., circular, 200 c.y.</td>
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<td>20</td>
</tr>
<tr>
<td>Batcher plants:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>steel frame, woodbin, volumetric batcher</td>
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<td></td>
</tr>
<tr>
<td>single, bin, 20 c.y.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>single, bin, 40 c.y.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>duplex, bin, 40 c.y.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>duplex, bin, 55 c.y.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>duplex, bin, 75 c.y.</td>
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<td>25</td>
</tr>
<tr>
<td>Bin only, steel 2 comp.</td>
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<td></td>
</tr>
<tr>
<td>no frame, 20 c.y.</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>no frame, 40 c.y.</td>
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<tr>
<td>Bituminous equipment:</td>
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<tr>
<td>plants, R. R. type, 1800 c.y.</td>
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</tr>
<tr>
<td>plants, R. R. type, 1250 c.y.</td>
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</tr>
<tr>
<td>plants, portable, 1800 c.y.</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>plants, portable, 1250 c.y.</td>
<td>14</td>
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<tr>
<td>plants, portable, 750 c.y.</td>
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<tr>
<td>Plant accessories—</td>
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<tr>
<td>dust collector</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>pump (asphalt)</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>piping (steam jacket)</td>
<td>33</td>
<td>33</td>
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<tr>
<td>storage tanks (fuel oil)</td>
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<td>14</td>
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<tr>
<td>storage tanks (asphalt)</td>
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<tr>
<td>Superheaters</td>
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<td>33</td>
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<td>Bituminous distributors</td>
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</tr>
<tr>
<td>without truck, 600 gal.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>without truck, 800 gal.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>including truck, 600 gal.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>including truck, 800 gal.</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>tool heater (fire wagon)</td>
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</tr>
<tr>
<td>heating kettles, coal, 200 gal.</td>
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<td>17</td>
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<tr>
<td>heating kettles, coal, 300 gal.</td>
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<td>17</td>
</tr>
<tr>
<td>heating kettles, coal, 600 gal.</td>
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<td>17</td>
</tr>
<tr>
<td>heating kettles, oil, 150 gal.</td>
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<tr>
<td>heating kettles, oil, 300 gal.</td>
<td>17</td>
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<tr>
<td>heating kettles, oil, 550 gal.</td>
<td>17</td>
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<tr>
<td>tool heater and kettle, oil, 50 gal.</td>
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<td>17</td>
</tr>
<tr>
<td>sweeper semitrailer, 9 ft.</td>
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<td>20</td>
</tr>
<tr>
<td>Boiler:</td>
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<td></td>
</tr>
<tr>
<td>Locomotive</td>
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<td>10</td>
</tr>
<tr>
<td>Upright</td>
<td>7</td>
<td>7</td>
</tr>
<tr>
<td>Bucket:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>concrete, see Concrete</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>clam-shell, ½ c.y.</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>clam-shell, 1 c.y.</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>clam-shell, 1½ c.y.</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>drag-line, ½ c.y.</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>drag-line, 1 c.y.</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>drag-line, 1½ c.y.</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>drag-line, 2½ c.y.</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>orange peel, std., ½ c.y.</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>orange peel, std., 1 c.y.</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>orange peel, std., 1½ c.y.</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>orange peel, std., 2 c.y.</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>Building:</td>
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<td></td>
</tr>
<tr>
<td>steel, std., 8' x 12'</td>
<td>33</td>
<td>33</td>
</tr>
<tr>
<td>std., 12' x 18'</td>
<td>33</td>
<td>33</td>
</tr>
<tr>
<td>Bulldozer, for tractor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>lightest</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>35 h.p.</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>60 h.p.</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>Cable—Cableway:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>500 ft., 1½&quot;</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>500 ft., 2&quot;</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>100 ft., 2½&quot;</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>50 ft., 3½&quot;</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>Car:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>bath box, steel, 2 box</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>concrete hopper, 1 c.y.</td>
<td>13</td>
<td>13</td>
</tr>
<tr>
<td>concrete hopper, 2 c.y.</td>
<td>13</td>
<td>13</td>
</tr>
<tr>
<td>concrete V-dump, 1 c.y.</td>
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<tr>
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<tr>
<td>air dump, steel, 6 c.y.</td>
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<tr>
<td>air dump, steel, 8 c.y.</td>
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<tr>
<td>hand dump, steel, 1½ c.y.</td>
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<td>hand dump, steel, 2 c.y.</td>
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<td>hand dump, steel, 3 c.y.</td>
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<td>hand dump, steel, 4 c.y.</td>
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<td>hand dump, steel, 5 c.y.</td>
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<tr>
<td>hand dump, wood, 1½ c.y.</td>
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<td>hand dump, wood, 5 c.y.</td>
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<tr>
<td>dump, standard gauge—</td>
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<td>air dump, steel, 12 c.y.</td>
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<td>air dump, steel, 16 c.y.</td>
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<td>air dump, steel, 20 c.y.</td>
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<td>air dump, steel, 30 c.y.</td>
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<td>air dump, wood, 12 c.y.</td>
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<td>air dump, wood, 16 c.y.</td>
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<td>hand dump., steel, 6 c.y.</td>
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<td>flat, narrow gauge, 2 ton</td>
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<td>flat, narrow gauge, 6 ton</td>
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<td>flat, standard gauge, 8 ton</td>
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<td>flat, standard gauge, 10 ton</td>
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<td>narrow gauge, hand control</td>
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<td>Equipment</td>
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<td>Crawler, steam, 5 tons</td>
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<td>Locomotive, steam, 15 tons</td>
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<td>Crane—shovel (see shovel-crane)</td>
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<td>Crusher:</td>
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<td></td>
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<td>portable, no power—</td>
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<tr>
<td></td>
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<td>no elevator, 10 tons per hour</td>
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<td>with elevator, 10 tons per hour</td>
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<td>with elevator, 25 tons per hour</td>
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<td>portable, with power—</td>
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<td>with elevator, 5 tons per hour</td>
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<td>Crusher plate—portable:</td>
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<td>(incl. crusher, bin, screen,</td>
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<tr>
<td></td>
<td></td>
<td>elevator)</td>
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<tr>
<td></td>
<td></td>
<td>hand, 1 drum</td>
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<td></td>
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<td>hand, 2 drum</td>
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<td></td>
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<td>Derrick cranes:</td>
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<td>electric, 5 h.p. motor</td>
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<td>electric, 10 h.p. motor</td>
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<td>hand, bull wheel:</td>
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<td>guy, steel, 50 ft. boom, 5 ton</td>
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<td>hand, circle swing, steel, 1 ton</td>
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<td>hand, guy, with crab, 2 ton</td>
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<td></td>
<td>hand, stinger, wood, with crab, 2 ton</td>
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<td>stiff leg, with crab, 2 ton</td>
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<td>Drag line, crawler:</td>
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<td>electric, ½ c.y., 35 ft. boom</td>
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<td>electric, ¾ c.y., 35 ft. boom</td>
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<td>electric, 1 c.y., 40 ft. boom</td>
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<td>gas, ½ c.y., 45 ft. boom</td>
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<td>gas, ¼ c.y., 35 ft. boom</td>
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<td>gas, ¼ c.y., 45 ft. boom</td>
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<td>gas, ¾ c.y., 40 ft. boom</td>
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<td>gas, ½ c.y., 45 ft. boom</td>
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<td></td>
<td>steam, ¾ c.y., 35 ft. boom</td>
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<td></td>
<td>steam, 1½ c.y., 40 ft. boom</td>
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<td></td>
<td></td>
<td>Drill:</td>
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<tr>
<td></td>
<td></td>
<td>air tripod, small</td>
</tr>
<tr>
<td></td>
<td></td>
<td>air tripod, medium</td>
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ACCOUNTANTS' INDEX

DEPRECIATION, DEPLETION AND OBSOLESCENCE—Contractors—(Continued)

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<th>Average annual expense per cent of capital investment without field repairs</th>
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<tr>
<td>air tripod, large</td>
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<td>air drifter, small</td>
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<tr>
<td>air drifter, medium</td>
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<td>air drifter, large</td>
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<td>air tunnel, carriage (a)</td>
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<td>air tunnel, carriage (b)</td>
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<td>air tube, carriage (c)</td>
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<td>blast hole, traction, gas</td>
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<td>Drill sharpeners, pneumatic:</td>
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<td>Electric hand tools:</td>
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<td>drill, ¾ in.</td>
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<tr>
<td>drill, ½ in.</td>
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<tr>
<td>drill, 1 in.</td>
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<tr>
<td>grinder</td>
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<td>Elevator, Chain Bucket:</td>
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<td>24 ft., 30 c.y., per hr.</td>
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<td>24 ft., 50 c.y., per hr.</td>
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<td>24 ft., 70 c.y., per hr.</td>
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<td>Elevator tower, cage and sheaves:</td>
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<td>tube steel, light, 75 ft.</td>
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<td>tube steel, heavy, 150 ft.</td>
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<td>angle steel, single, 150 ft.</td>
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<td>angle steel, double, 75 ft.</td>
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<td>angle steel, double, 100 ft.</td>
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<td>angle steel, double, 150 ft.</td>
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<td>Engines, only:</td>
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<td>gas, 1 cyl., 5 h.p.</td>
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<td>gas, 2 cyl., 10 h.p.</td>
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<td>gas, 4 cyl., 15 h.p.</td>
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<td>Finishing machines:</td>
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<td>concrete highway, 9 ft.</td>
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<td>concrete highway, 12 ft.</td>
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<td>concrete highway, 18 ft.</td>
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<td>concrete highway, 24 ft.</td>
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<td>Floats:</td>
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<td>bridge, steel, road, 9 ft.</td>
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<tr>
<td>bridge, steel, road, 18 ft.</td>
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<td>bridge, steel, road, 24 ft.</td>
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<td>bridge steel, road, 30 ft.</td>
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<td>Forms, steel, 1000 ft. length, with</td>
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<td>curb only, 4 in. high</td>
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<td>curb only, 6 in. high</td>
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<td>curb only, 12 in. high</td>
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<td>curb only, 22 in. comb, height</td>
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<td>curb and gutter</td>
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<td>integral curb</td>
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<td>road, loan bearing, 6 in.</td>
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<tr>
<td>road, loan bearing, 9 in.</td>
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<td>Grader, blade:</td>
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<td>traction, 8 ft.</td>
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<td>traction, 12 ft.</td>
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<td>no traction, 7 ft.</td>
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<td>no traction, 12 ft.</td>
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<tr>
<td>leaning wheel, 7 ft.</td>
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<tr>
<td>leaning wheel, 8 ft.</td>
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<td>Hoisting unit, no boom slew:</td>
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<td>one drum, electric, 20 h.p.</td>
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<td>one drum, electric, 40 h.p.</td>
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<td>one drum, electric, 60 h.p.</td>
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<tr>
<td>one drum, electric, 80 h.p.</td>
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</tr>
<tr>
<td>one drum, gas, 15 h.p.</td>
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<td>one drum, gas, 25 h.p.</td>
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<td>one drum, gas, 70 h.p.</td>
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<td>one drum, steam, 20 h.p.</td>
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<tr>
<td>one drum, electric, 80 h.p.</td>
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<td>Hoist, only, no power or slew:</td>
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<tr>
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<tr>
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<tr>
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<tr>
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### ACCOUNTANTS' INDEX.

#### DEPRECIATION, DEPLETION AND OBSOLESCENCE—Contractors—(Continued)

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<td>bucket, wheel traction, 60 c.y. per hr.</td>
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<td>parging, gas, 27-E (obsolete)</td>
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<td>truck and body, 3 c.y.</td>
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<td>Truck mix—</td>
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<tr>
<td>truck and body, 3 c.y.</td>
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<td>D. C., low speed, 5 h.p.</td>
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<td>number (3) 600 ft. lbs.</td>
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<td>number (5) 1000 ft. lbs.</td>
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<tr>
<td>number (6) 2500 ft. lbs.</td>
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<tr>
<td>number (7) 4000 ft. lbs.</td>
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<tr>
<td>number (9) 8000 ft. lbs.</td>
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<td>number (10) 15000 ft. lbs.</td>
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<td>number (11) 22000 ft. lbs.</td>
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<td>Pumping unit</td>
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<td>centrifugal, electric, 4 in.</td>
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<tr>
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<td>centrifugal, gas, 4 in.</td>
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<td>diaphragm, electric, 3000 g. per hr.</td>
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<td>diaphragm, electric, 8000 g. per hr.</td>
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<td>diaphragm, gas, 10000 g. per hr.</td>
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<td>piston, elect., 40 gal. per min.</td>
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<td>piston, road, high press. 80 gal. per min.</td>
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<td>piston, high press. electric, 60 g.</td>
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<tr>
<td>piston, low press. electric, 120 g.</td>
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<td>piston, high press. steam, 120 gal.</td>
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<tr>
<td>piston, low press. steam, 120 gal.</td>
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<td>Sump. elect. or gas—</td>
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<td>piston, high press., 120 g. per min.</td>
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<td>rip and cut off, steel fr., elect. pwr.</td>
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<td>Rip and cut off, steel fr., no pwr.</td>
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<tr>
<td>woodworker, steel fr., electric pwr.</td>
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<tr>
<td>Scraper:</td>
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<tr>
<td>Fresno, 30 in.</td>
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<tr>
<td>Fresno, 42 in.</td>
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<tr>
<td>Fresno, 60 in.</td>
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<tr>
<td>Maney</td>
<td>25</td>
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<tr>
<td>Macon</td>
<td>33</td>
<td></td>
</tr>
<tr>
<td>rotary, width 4 ft.</td>
<td>33</td>
<td></td>
</tr>
<tr>
<td>rotary, width 6 ft.</td>
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<td></td>
</tr>
<tr>
<td>slip, ½ cu. ft.</td>
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<tr>
<td>slip, ¾ cu. ft.</td>
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<tr>
<td>wheel, 6 cu. ft.</td>
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</tr>
<tr>
<td>wheel, 12 cu. ft.</td>
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<tr>
<td>wheel, 17 cu. ft.</td>
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<tr>
<td>Screen:</td>
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<tr>
<td>rotary, mounted, 24 in.-12 ft.</td>
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<td>rotary, mounted, 48 in.-12 ft.</td>
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<tr>
<td>shaker, single deck, 24 in. x 72 in.</td>
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<tr>
<td>shaker, single deck, 36 in. x 96 in.</td>
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<tr>
<td>shaker, double deck, 24 in. x 72 in.</td>
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<tr>
<td>shaker, double deck, 30 in. x 120 in.</td>
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<tr>
<td>shaker, triple deck, 36 in. x 96 in.</td>
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<td>Screening equipment:</td>
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<td>no elevator, 10 ton</td>
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<td>no elevator, 25 ton</td>
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<tr>
<td>with elevator, 10 ton</td>
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<tr>
<td>with elevator, 25 ton</td>
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<td>Shore, floor</td>
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<td>Shovel:</td>
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<tr>
<td>air, tunnel</td>
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<tr>
<td>electric mucker</td>
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<tr>
<td>crawler, gas, 3/8 c.y., non-revolving</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>crawler, gas, 5/8 c.y., revolving</td>
<td>25</td>
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</tr>
<tr>
<td>crawler, gas, 3/4 c.y., revolving</td>
<td>23</td>
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<tr>
<td>crawler, gas, 1 c.y., revolving</td>
<td>21</td>
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<tr>
<td>crawler, gas, 1 1/2 c.y., revolving</td>
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</tr>
<tr>
<td>crawler, gas, 2 c.y., revolving</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>crawler, steam, 3/8 c.y., revolving</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>crawler, steam, 1/2 c.y., revolving</td>
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<tr>
<td>crawler, steam, 1 c.y., revolving</td>
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<td>crawler, steam, 1 1/2 c.y., revolving</td>
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<td>crawler, steam, 2 c.y., revolving</td>
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<tr>
<td>crawler, steam, 3 c.y., revolving</td>
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<tr>
<td>crawler, steam, 4 c.y., revolving</td>
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<tr>
<td>Shovel attachment:</td>
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<tr>
<td>crane for 3/8 c.y., non-revolving</td>
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</tr>
<tr>
<td>crane for 3/4 c.y., revolving</td>
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<td></td>
</tr>
<tr>
<td>crane for 1 1/2 c.y., revolving</td>
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<tr>
<td>dipper for 3/8 c.y., non-revolving</td>
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<tr>
<td>dipper for 3/4 c.y., revolving</td>
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<tr>
<td>dipper for 1 1/2 c.y., revolving</td>
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</tr>
<tr>
<td>dipper for 1 c.y., revolving</td>
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<td></td>
</tr>
<tr>
<td>dipper for 1 1/4 c.y., revolving</td>
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<td>Spreaders, stone:</td>
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<tr>
<td>box, adjustable, steel, 5/8 ft.</td>
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<tr>
<td>box, adjustable, 7/8 ft.</td>
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<tr>
<td>box, fixed, steel, 5/8 ft.</td>
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<tr>
<td>box, fixed, steel, 7/8 ft.</td>
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<td>hopper, truck attachment</td>
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<td>hopper, wagon, 2 c.y.</td>
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<tr>
<td>Subgrade planer (see grader)</td>
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<td>Tractor:</td>
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<tr>
<td>crawler, 10 h.p.</td>
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<tr>
<td>crawler, 15 h.p.</td>
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<tr>
<td>crawler, 20 h.p.</td>
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<tr>
<td>crawler, 30 h.p.</td>
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<tr>
<td>crawler, 60 h.p.</td>
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<tr>
<td>wheel, smallest type</td>
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<td>wheel, 20 h.p.</td>
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<tr>
<td>Trailer:</td>
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<tr>
<td>bottom dump, steel, wheel, 2 c.y.</td>
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<tr>
<td>bottom dump, steel, wheel, 4 c.y.</td>
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<tr>
<td>bottom dump, steel, wheel, 6 c.y.</td>
<td>20</td>
<td></td>
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<tr>
<td>bottom dump, steel, caterpillar, 6 c.y.</td>
<td>20</td>
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<tr>
<td>bottom dump, steel, caterpillar, 8 c.y.</td>
<td>20</td>
<td></td>
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<tr>
<td>bottom dump, steel, caterpillar, 10 c.y.</td>
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</tr>
<tr>
<td>bottom dump, steel, caterpillar, 12 c.y.</td>
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<tr>
<td>sidetump, steel, 3 c.y.</td>
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<tr>
<td>side dump, steel, 7 c.y.</td>
<td>20</td>
<td></td>
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<tr>
<td>wood (see wagons)</td>
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<td></td>
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<tr>
<td>platform, reversible, 5 ton</td>
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<td></td>
</tr>
<tr>
<td>platform, reversible, 10 ton</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>platform, drop body, 20 ton</td>
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<td></td>
</tr>
<tr>
<td>platform, drop body, 30 ton</td>
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<tr>
<td>2 wheel, dump, 1 1/2 c.y.</td>
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<tr>
<td>Transit surveyor</td>
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<tr>
<td>Tower (see concrete spouting equip.)</td>
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<tr>
<td>Tower elevator (see elevators)</td>
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<tr>
<td>Trenching machine:</td>
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<td>chain bucket, 7 ft. depth</td>
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<tr>
<td>chain bucket, 12 ft. depth</td>
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<tr>
<td>chain bucket, 18 ft. depth</td>
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<tr>
<td>pull stroke (see shovel)</td>
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</tr>
<tr>
<td>rotary scoop, 7 ft. depth</td>
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DEPRECIATION, DEPLETION AND OBSOLESCENCE—Contractors—(Continued)

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Average annual expense per cent of capital investment without field repairs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Truck, auto:</td>
<td></td>
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<tr>
<td>with stake body, 3½ ton</td>
<td>18</td>
</tr>
<tr>
<td>with dump, steel body, 1 ton</td>
<td>36</td>
</tr>
<tr>
<td>with dump, steel body, ½ ton</td>
<td>33</td>
</tr>
<tr>
<td>with dump, steel body, 2 ton</td>
<td>25</td>
</tr>
<tr>
<td>with dump, steel body, ¾ ton</td>
<td>20</td>
</tr>
<tr>
<td>with dump, steel body, 3 ton</td>
<td>18</td>
</tr>
<tr>
<td>Turnable:</td>
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<tr>
<td>indus. R. R., 24 in. gauge,</td>
<td>15</td>
</tr>
<tr>
<td>growers, 4 ton</td>
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<tr>
<td>indus. R. R., 24-30 in. gauge</td>
<td>15</td>
</tr>
<tr>
<td>growers, 5 ton</td>
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<tr>
<td>indus. R. R., 48 in. dia.,</td>
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<tr>
<td>plain, 4 ton</td>
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<tr>
<td>indus. R. R., 60 in. dia.,</td>
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<tr>
<td>plain, 5 ton</td>
<td></td>
</tr>
<tr>
<td>truck, 2 ton</td>
<td>25</td>
</tr>
<tr>
<td>truck, 3 ton</td>
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</tr>
</tbody>
</table>

ASSOCIATED Contractors of America, inc. Construction equipment schedule. (In their Construction equipment, 1929, p. 3-4.)

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Annual expense, per cent of capital investment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auto-crane, gas</td>
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</tr>
<tr>
<td>Auto-crane, steam</td>
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<tr>
<td>Automobiles</td>
<td>3</td>
</tr>
<tr>
<td>Auto-truck</td>
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</tr>
<tr>
<td>Auto-trailer</td>
<td>5</td>
</tr>
<tr>
<td>Backfiller, power</td>
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<tr>
<td>Ballast spreader</td>
<td>8</td>
</tr>
<tr>
<td>Batch boxes</td>
<td>8</td>
</tr>
<tr>
<td>Bin support frame, steel</td>
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</tr>
<tr>
<td>Bin, charging, atl. demount</td>
<td>6</td>
</tr>
<tr>
<td>Bin, charging, wood</td>
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</tr>
<tr>
<td>Boiler, upright</td>
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<tr>
<td>Boiler, locomotive</td>
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<tr>
<td>Bucket, concrete</td>
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</tr>
<tr>
<td>Bucket, clamshell</td>
<td>4</td>
</tr>
<tr>
<td>Bucket, orange-peel</td>
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</tr>
<tr>
<td>Bucket, drag-line</td>
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<tr>
<td>Cable ways—cable only</td>
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<tr>
<td>Cars, batch box steel</td>
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<tr>
<td>Cars, steel dump</td>
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<tr>
<td>Cars, steel dump</td>
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<tr>
<td>Cars, wood dump</td>
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<tr>
<td>Cars, flat</td>
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<tr>
<td>Cars, hopper</td>
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<td>Carts, concrete</td>
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<td>Compressor, steam, portable</td>
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<tr>
<td>Compressor, gasoline, portable</td>
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<tr>
<td>Compressor, electric, portable</td>
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<tr>
<td>Concrete chutes and hopper</td>
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<td>Conveyor, elev. port. belt</td>
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<td>Conveyor, elev. port. chain</td>
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<td>Crusher, rock, portable</td>
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<td>Crusher, rock, stationary</td>
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<td>Derrick, guy, steel</td>
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<tr>
<td>Derrick, guy, wood</td>
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<tr>
<td>Derrick, stiff leg, steel</td>
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</tr>
<tr>
<td>Derrick, stiff leg, wood</td>
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<tr>
<td>Drag-line, steam</td>
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<tr>
<td>Drag-line, gasoline</td>
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<tr>
<td>Drag-line, electric</td>
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<td>Drill, tunnel carriage</td>
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<td>Drill, traction well</td>
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<td>Drill, tripod</td>
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<td>Drill, jack hammer</td>
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<td>Engine, fuel, oil, stationary</td>
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<td>Engine, gas</td>
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<tr>
<td>Engine, steam, without boiler</td>
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<td>Excavator, cableway complete</td>
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<td>Excavator, trench, steam</td>
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<td>Excavator, trench, gas</td>
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<tr>
<td>Forms, steel, pavement</td>
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<tr>
<td>Forms, steel, for walls, etc.</td>
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<tr>
<td>Forms steel, for tunnels, etc.</td>
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</table>

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Average annual expense per cent of capital investment without field repairs</th>
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<tbody>
<tr>
<td>Wagon</td>
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<td>dump, wood, 1½ c.y.</td>
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<tr>
<td>dump, wood, 2½ c.y.</td>
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<tr>
<td>dump, wood, 5 c.y.</td>
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<tr>
<td>dump, steel, (see trailer)</td>
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<tr>
<td>sprinkler, steel tank, 450 gal.</td>
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<tr>
<td>sprinkler, steel tank, 600 gal.</td>
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<tr>
<td>tank, steel, 450 gal.</td>
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<td>tank, steel, 600 gal.</td>
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<td>(Continued)</td>
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<tr>
<td>Equipment</td>
<td>Economic life years</td>
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<td>Graders, common road</td>
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<td>Graders, elevating</td>
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<td>Hoist, steam</td>
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<td>Hoist, gasoline</td>
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<td>Hoist, electric</td>
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<td>Jacks, hydraulic</td>
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<td>Locomotive, industrial steam</td>
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<td>Locomotive, industrial battery</td>
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<td>Locomotive, crane, gas</td>
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<td>Mixer, steam</td>
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<td>Mixer, gasoline</td>
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<td>Mixer, electric</td>
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<td>Mixer, paving, steam</td>
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<td>Motors</td>
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<td>Pile driver, stem</td>
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<td>Pile driver, track</td>
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<td>Plows</td>
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<td>Pneumatic, concrete machine</td>
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<td>Pump only, centrifugal</td>
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<td>Pump only, piston</td>
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<td>Pump only, impulse</td>
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<tr>
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<tr>
<td>Pumping unit, electric, cent.</td>
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<td>Pumping unit, gas, piston</td>
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<td>Pumping unit, steam, piston</td>
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<td>Rails</td>
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<td>Riveter, air</td>
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<td>Rock channeler</td>
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<td>Roller, steam road</td>
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<td>Roller, gas road</td>
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<tr>
<td>Saw rigs</td>
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<td>Scraper, fresno</td>
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<tr>
<td>Screens and bunkers (gravel)</td>
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<tr>
<td>Shovel, gasoline</td>
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<td>Switches, stationary</td>
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<tr>
<td>Tower, steel beams and</td>
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<td>countrysided</td>
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<td>Tractor, gas</td>
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## DEPRECIATION, DEPLETION AND OBsolescence—Contractors (Continued)

<table>
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<tr>
<th>Economical life years</th>
<th>Annual expense, per cent of capital investment</th>
<th>Economical life years</th>
<th>Annual expense, per cent of capital investment</th>
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<tr>
<td>Trench machinery rot.</td>
<td>Wagon loaders, power, bucket</td>
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<tr>
<td>and C.B.</td>
<td>or belt</td>
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<tr>
<td>Wagons, dump</td>
<td>Wagon, sprinkler</td>
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<td>Wagons, hauling</td>
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ASSOCIATED general contractors of America, inc. Depreciation schedule adopted; the straight line method of charging off depreciation on contractors’ equipment has been adopted by the treasury department. Reprinted from the *Contractor*, Jan. 1930.

### Contractors’ equipment:

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<th>Years</th>
<th>%</th>
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<td>Automobiles, medium</td>
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<td>Automobiles, heavy</td>
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<td>Backfillers, light</td>
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<td>Ballast spreader cars</td>
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<td>Barbedwires</td>
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<td>Barecutters</td>
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<td>Batchboxes</td>
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<td>Bin frames, steel</td>
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<td>Bins, only, steel</td>
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<td>Bins, only, wood</td>
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<tr>
<td>Blacksmith outfits, portable</td>
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<tr>
<td>Boilers, locomotive</td>
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<td>Buckets, clam-shell</td>
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<td>Buckets, drag-line</td>
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<td>Buckets, orange peel</td>
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<td>Cranes, crawler, gas, medium</td>
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<td>Gin poles, steel</td>
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### DEPRECIATION, DEPLETION AND OBSOLETESS—Contractors—(Continued)

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<th>%</th>
<th>Item Description</th>
<th>Years</th>
<th>%</th>
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<td>piston, electric</td>
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## DEPRECIATION, DEPLETION AND OBSOLESCENCE—Contractors—(Continued)

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### DEPRECIATION, DEPLETION AND OBSOLESCENCE—Contractors—(Continued)

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<th>Life</th>
<th>Days</th>
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#### Electric tools

- boring machines | 3 | 360 | 33 |
- drills, hand | 3 | 360 | 33 |
- grinders | 3 | 360 | 33 |
- hammers | 2 | 240 | 50 |
- saws, hand | 2 | 240 | 50 |
- Elevators, buckets, stationary | 4 | 460 | 25 |
- Elevators, cage, steel tower | 5 | 580 | 20 |
- Engines, only, gas | 5 | 510 | 20 |
- Engines, only, oil | 5 | 850 | 20 |
- Engines, only, steam | 10 | 920 | 10 |
- Excavators, cableway, complete except power | 3 | 345 | 33 |
- Finishing machines | 3 | 350 | 33 |
- Floats, bridge, steel | 4 | 470 | 25 |
- Forms, steel, curb and gutter | 3 | 420 | 33 |
- Forms, steel road | 3 | 350 | 33 |
- Forms, steel wall | 4 | 300 | 25 |
- Forms, steel, tunnel | 2 | 250 | 50 |
- Gin poles, steel | 5 | 825 | 20 |
- Graders, blade, road, light | 2 | 230 | 50 |
- Graders, blade, road, medium | 3 | 350 | 33 |
- Graders, blade, road, heavy | 5 | 600 | 20 |
- Graders, blade, road, power, light | 2 | 230 | 50 |
- Graders, blade, road, power, medium | 3 | 350 | 33 |
- Graders, blade, road, power, heavy | 4 | 500 | 25 |
- Graders, elevating | 4 | 550 | 25 |
- Graders, form (subgrader planers) | 3 | 360 | 33 |
- Gravel washers (see washers) | | | |
- Hammers, air (see pneumatic tools) | | | |
- Hammers, pile (see pile hammer) | | | |
- Hoisting units, chain | 5 | 825 | 20 |
- Hoisting units, drum, electric | 7 | 900 | 14 |
- Hoisting units, drum, gas | 5 | 650 | 20 |
- Hoisting units, steam with boiler | 8 | 1020 | 12\(\frac{1}{2}\) |
- Hoisting units, post, electric | 4 | 660 | 25 |
- Hoists, only, drum, no power | 10 | 1650 | 10 |
- Hoist slews, steam | 10 | 1650 | 10 |
- Hoist slews, electric | 5 | 825 | 20 |
- Hydraulic giants | 7 | 735 | 14 |
- Inundators (see batch inundators) | | | |
- Jacks, hydraulic | 6 | 990 | 17 |
- Jacks, screw | 6 | 880 | 20 |
- Lead melting furnaces | 5 | 540 | 20 |
- Loaders, bucket, stationary | 6 | 460 | 17 |
- Loaders, bucket, crawler | 4 | 350 | 25 |
- Loaders, bucket, portable | 5 | 300 | 20 |
- Locomotives, battery | 4 | 500 | 25 |
- Locomotives, gasoline, light | 4 | 470 | 25 |
- Locomotives, gasoline, medium | 5 | 585 | 20 |
- Locomotives, gasoline, heavy | 6 | 700 | 17 |
- Locomotives, steam, industrial, light | 7 | 770 | 10 |
- Locomotives, steam, industrial, medium | 8 | 880 | 12\(\frac{1}{2}\) |
- Locomotives, steam, industrial, heavy | 9 | 990 | 11 |
- Locomotives, steam, railroad type | 12 | 1225 | 8 |
- Mixers, concrete, A. G. C. Std. | | | |
- Building, electric | 4 | 500 | 25 |
- Building, gas, light | 2 | 250 | 50 |
- Building, gas, medium | 3 | 375 | 33 |
- Building, gas, heavy | 4 | 500 | 25 |
- Building, steam | 5 | 550 | 20 |
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<tr>
<td>Motors, electric, medium</td>
<td>5</td>
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<tr>
<td>Motors, electric, large</td>
<td>6</td>
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<td>Mowers, right of way</td>
<td>3</td>
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<tr>
<td>Oilers, road, tank wagon, steel</td>
<td>6</td>
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<tr>
<td>Pile drivers, steam outfit on skids</td>
<td>6</td>
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<tr>
<td>Pile drivers, railroad outfits</td>
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<td>Pile hammers, steam or air, light</td>
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<td>Pipe, black</td>
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<tr>
<td>Plows, furrow or rooter</td>
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<td>Pneumatic tools</td>
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<td>backfill tampers</td>
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<td>calking and chip hammers</td>
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<td>300</td>
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<td>clay diggers</td>
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<td>drills, jack hammer</td>
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<td>300</td>
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<td>holders-on</td>
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<td>300</td>
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<td>riveters</td>
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<td>300</td>
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<td>saws, hand</td>
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<td>Pumping units, Portable</td>
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<td>4</td>
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<td>diaphragm, electric</td>
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<tr>
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<td>350</td>
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<tr>
<td>piston, steam</td>
<td>3</td>
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<tr>
<td>Pumping Units, Stationary</td>
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<td>piston, steam</td>
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<td>8</td>
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<td>Pumps, only, piston</td>
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<td>650</td>
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<td>Rails, steel</td>
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<td>Riveters (see pneumatic tools)</td>
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<td>Rollers, concrete finishing, steel</td>
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<td>Saws and wood workers, wood</td>
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<td>Scarifiers, drag, all steel</td>
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<td>Scarifiers, grader type</td>
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<td>Scarifiers, block, steerable</td>
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<td>Scrapers, fresno</td>
<td>2</td>
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<td>Scrapers, maney</td>
<td>3</td>
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<td>Scrapers, morman</td>
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<td>260</td>
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<td>Scrapers, rotary</td>
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<td>260</td>
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<td>1</td>
<td>150</td>
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<td>Screens and bunkers</td>
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<td>Screens only</td>
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<td>480</td>
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<td>Shovels, crawler or wheel, electric, light</td>
<td>5</td>
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<td>650</td>
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<td>Shovels, crawler or wheel, electric, heavy</td>
<td>8</td>
<td>865</td>
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<tr>
<td>Shovels, crawler or wheel, gas, light</td>
<td>4</td>
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<tr>
<td>Shovels, crawler or wheel, gas, medium</td>
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<td>600</td>
</tr>
<tr>
<td>Shovels, crawler or wheel, gas, heavy</td>
<td>6</td>
<td>720</td>
</tr>
<tr>
<td>Shovels, crawler or wheel, steam, light</td>
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<td>600</td>
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<tr>
<td>Shovels, crawler or wheel, steam, medium</td>
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</tr>
<tr>
<td>Shovels, crawler or wheel, steam, heavy</td>
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</tr>
<tr>
<td>Shovels, railroad, steam</td>
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<td>Stone spreaders, hopper, wagon</td>
<td>4</td>
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<tr>
<td>Stone spreaders, steel box</td>
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<td>Subgrade planers (see graders)</td>
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<td>Switches, stationery</td>
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<td>Tool carts, steel</td>
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</tr>
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<td>Track, industrial, portable</td>
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<tr>
<td>Tracks, very light</td>
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### DEPRECIATION, DEPLETION AND OBSOLESCENCE—Contractors—(Continued)

<table>
<thead>
<tr>
<th>Items of Equipment</th>
<th>Life years</th>
<th>Days work</th>
<th>%</th>
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<tr>
<td>Tractors, medium</td>
<td>4</td>
<td>470</td>
<td>25</td>
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<tr>
<td>Tractors, heavy</td>
<td>5</td>
<td>600</td>
<td>20</td>
</tr>
<tr>
<td>Trailers, dump, steel</td>
<td>5</td>
<td>540</td>
<td>20</td>
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<tr>
<td>Trailers, dump, wood</td>
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<td>430</td>
<td>25</td>
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<tr>
<td>Trailers, platform, wood</td>
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<td>420</td>
<td>25</td>
</tr>
<tr>
<td>Trailers, drop platform, heavy duty</td>
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<td>420</td>
<td>20</td>
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<tr>
<td>Towers (see elevators and concrete equipment)</td>
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<td></td>
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<tr>
<td>Trenching machines, gas, light</td>
<td>3</td>
<td>300</td>
<td>33</td>
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<tr>
<td>Trenching machines, gas, medium</td>
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<td>500</td>
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<tr>
<td>Trenching machines, gas, heavy</td>
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<td>14</td>
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<tr>
<td>Trenching machines, steam, light</td>
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<td>500</td>
<td>20</td>
</tr>
<tr>
<td>Trenching machines, steam, medium</td>
<td>6</td>
<td>600</td>
<td>17</td>
</tr>
<tr>
<td>Trenching machines, steam, heavy</td>
<td>8</td>
<td>800</td>
<td>12½</td>
</tr>
<tr>
<td>Trucks, general purpose, light</td>
<td>2</td>
<td>375</td>
<td>30</td>
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<tr>
<td>Trucks, general purpose, medium</td>
<td>3</td>
<td>560</td>
<td>33</td>
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<tr>
<td>Trucks, general purpose, heavy, high grade</td>
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<td>750</td>
<td>25</td>
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<tr>
<td>Trucks, dump, light</td>
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<td>335</td>
<td>50</td>
</tr>
<tr>
<td>Trucks, dump, medium</td>
<td>3</td>
<td>350</td>
<td>33</td>
</tr>
<tr>
<td>Trucks, dump, heavy, high grade</td>
<td>4</td>
<td>470</td>
<td>25</td>
</tr>
<tr>
<td>Turntables, industrial rwy</td>
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<td>470</td>
<td>25</td>
</tr>
<tr>
<td>Turntables, truck</td>
<td>3</td>
<td>350</td>
<td>33</td>
</tr>
<tr>
<td>Wagons, dump, steel</td>
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<td>600</td>
<td>20</td>
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<tr>
<td>Wagons, dump, wood</td>
<td>4</td>
<td>480</td>
<td>25</td>
</tr>
<tr>
<td>Wagons, farm, heavy</td>
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<td>480</td>
<td>25</td>
</tr>
<tr>
<td>Wagons, farm, light</td>
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<td>360</td>
<td>33</td>
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<tr>
<td>Wagons, tank or sprinkler, steel</td>
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<td>600</td>
<td>20</td>
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<tr>
<td>Wagons, tank or sprinkler, wood</td>
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<td>330</td>
<td>33</td>
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<tr>
<td>Wagon loaders (see loaders)</td>
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<td></td>
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<tr>
<td>Washers, gravel</td>
<td>3</td>
<td>345</td>
<td>33</td>
</tr>
</tbody>
</table>

#### Controllers

**UNITED STATES.** Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

**p. 8—Controllers, motor**

<table>
<thead>
<tr>
<th>Probable useful life</th>
<th>Depreciation rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>12½ years</td>
<td>8%</td>
</tr>
</tbody>
</table>

#### Conveying and hoisting

**ANNUAL depreciation rates compiled by the American appraisal company. Bound with: Klein, J. J. Federal income taxation, 1929. Appendix C, Table 1, p. 263–71.**

**Annual net rate %**

<table>
<thead>
<tr>
<th>Cranes—traveling</th>
<th>Hoists</th>
</tr>
</thead>
<tbody>
<tr>
<td>electric</td>
<td>4</td>
</tr>
<tr>
<td>locomotive</td>
<td>5</td>
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**Annual net rate %**

<table>
<thead>
<tr>
<th>Cranes—traveling</th>
<th>Hoists</th>
</tr>
</thead>
<tbody>
<tr>
<td>electric</td>
<td>4</td>
</tr>
</tbody>
</table>

**UNITED STATES.** Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>p. 6—Conveyors and elevators</th>
<th>Years</th>
<th>%</th>
<th>p. 9—Hoists:</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>belt, elevator, portable</td>
<td>3</td>
<td>33½</td>
<td>chain</td>
<td>6</td>
<td>16½</td>
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<tr>
<td>belt, elevator, stationary</td>
<td>6</td>
<td>16½</td>
<td>electric monorail</td>
<td>5</td>
<td>16½</td>
</tr>
<tr>
<td>bucket</td>
<td>6</td>
<td>16½</td>
<td>gas</td>
<td>6</td>
<td>16½</td>
</tr>
<tr>
<td>cable, drag</td>
<td>6</td>
<td>16½</td>
<td>hand power</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>cable, monorail</td>
<td>15</td>
<td>6½</td>
<td>slew, electric</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>chain, portable</td>
<td>6</td>
<td>16½</td>
<td>slew, steam</td>
<td>12</td>
<td>8½</td>
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<tr>
<td>scraper</td>
<td>6</td>
<td>16½</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Core ovens

**MONTGOMERY, ROBERT HEISTER.** Core ovens. (In his Income tax procedure, 1929. p. 311.)

Core ovens (foundry) 10%

#### Corset manufacturing

**CORSET manufacturing.** (Income tax—depreciation allowance; schedule of agreed normal rates of depreciation. Accountant, tax supplement, March 30, 1929, June 28, 1930, p. 140, 253.)

Steam engines, boilers and shafting 5%

Laundry and cutting machinery and electric motors 7½

Other machinery 10

Motor vans 20

(with written down value)

#### Cottages


**Cottages 10 B. T. A. 936** 2½%

**MONTGOMERY, ROBERT HEISTER.** Cottages. (In his Income tax procedure, 1929. p. 311.)

Cottages 5%

#### Cotton

DEPRECIATION, DEPLETION AND OBsolescence—(continued)

Cotton mills

ANNUAL depreciation rates allowed by decisions of the United States board of tax appeals. Bound with:


MILL 1 B. T. A. 769 7½%


% Opening machinery 3 Humidifying system 5

% Cards 2.50 Card stripping system 4

% Drawing frames 2.50 Finishing machinery 3

% Spinning frames—ring 3 Roving cans 15

% Spinning frames—mule 3 Bobbins and spoons 20

% Warps 3 Harnesses cotton 30

% Slashers 3 Harnesses steel 20

% Looms 2.50 Shop equipment 5


HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A., c1928. p. 185-192.

Depreciation on buildings shown to have had useful life of 40 years allowed at rate of 2½ per cent. Hampton cotton mills, 2 B. T. A. 440.

Rate of 2½ per cent on machinery shown to have had useful life of 40 years allowed. Hampton cotton mills, 2 B. T. A. 440.

Rate of 10 per cent on machinery used in cotton mill operated day and night approved. Hickory spinning co., 2 B. T. A. 439.

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931. p. 443-4.)

Cotton mills

Machinery Neisler, C. F. 18 B. T. A. 184

Drayton mills 19 B. T. A. 76 6½

Roanoke mills 18 B. T. A. 474 7

Equipment:

Sanford cotton mills 14 B. T. A. 1210 7½

Roanoke mills co. 18 B. T. A. 474 10

construction

electrical

MONTGOMERY, ROBERT HEISTER. Cotton mills. (In his Income tax procedure, 1929. p. 311.)

Buildings (frame) 2½%

Machinery 2½%


For rates see Depreciation, depletion and obsolescence—Textiles.

Cotton seed oil

MONTGOMERY, ROBERT HEISTER. Cotton oil machinery. (In his Income tax procedure, 1939. p. 311.)

Cotton oil machinery 5%

Crackers

See Depreciation, depletion and obsolescence—Biscuits and crackers.

Cranes

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

MONTGOMERY, ROBERT HEISTER. Cranes. (In his Income tax procedure, 1929. p. 311.)

Crane

10%

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 8—Cranes:

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
<th>Years</th>
<th>%</th>
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<tr>
<td>10</td>
<td>10</td>
<td>15</td>
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<td>10</td>
<td>10</td>
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<td>10</td>
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<tr>
<td>20</td>
<td>12½</td>
<td>10</td>
<td>10</td>
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<tr>
<td>25</td>
<td>15</td>
<td>10</td>
<td>10</td>
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<td>30</td>
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<td>80</td>
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<tr>
<td>100</td>
<td>90</td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

Craneways

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 8—Craneways:

steelers 15 years 6½%

wood 10 10
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Crates
See Depreciation, depletion and obsolescence—Containers.

Creameries
See also Depreciation, depletion and obsolescence—Dairying.

<table>
<thead>
<tr>
<th>Item</th>
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<th>%</th>
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<tr>
<td>Butter</td>
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<td>10</td>
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<tr>
<td>Starter cans</td>
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<td>10</td>
</tr>
<tr>
<td>Churns, small</td>
<td>10</td>
<td>8</td>
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<tr>
<td>Churns, large</td>
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<td>5</td>
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Crushers
p. 8—Crushers, rock:

<table>
<thead>
<tr>
<th>Item</th>
<th>6 years</th>
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</tr>
</thead>
<tbody>
<tr>
<td>portable</td>
<td>6 years</td>
<td>16⅔%</td>
</tr>
<tr>
<td>stationary</td>
<td>8</td>
<td>12½%</td>
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</tbody>
</table>

Culverts

<table>
<thead>
<tr>
<th>Item</th>
<th>45 years</th>
<th>2¼%</th>
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</thead>
<tbody>
<tr>
<td>concrete</td>
<td>45 years</td>
<td>2¼%</td>
</tr>
<tr>
<td>metal</td>
<td>25</td>
<td>4</td>
</tr>
</tbody>
</table>

Cupolas
MONTGOMERY, ROBERT HEISTER. Cupolas. (In his Income tax procedure, 1929. p. 311.)

Cupolas
10%

Cubing

<table>
<thead>
<tr>
<th>Item</th>
<th>6.00%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Curbing</td>
<td>6.00%</td>
</tr>
<tr>
<td>Stone</td>
<td>3.00%</td>
</tr>
</tbody>
</table>

Cutlery

Electric motors, grinding machines, drop hammers, power hammers, goff hammers, power stamps and buffing and glazing machines 7¼%

Arrangement to have effect for 1926–1927 and future years. No allowance to be made in respect to equipment, grinding, grinding, and other wheels, utensils, belting, electric cables, or furnaces, but costs of repairs and replacements which do not destroy the identity of the machine to be allowed as a charge against revenue as and when incurred, provided that cost of additions to or enlargements of wheels, utensils, belting, etc., be treated as a capital charge. Each of the constituent parts of a cutler’s frame (e.g., beams, brackets, shafting and pulleys) to be treated as a separate machine.

Cutters
p. 8—Cutters:

<table>
<thead>
<tr>
<th>Item</th>
<th>5 years</th>
<th>20%</th>
</tr>
</thead>
<tbody>
<tr>
<td>bar, power</td>
<td>5 years</td>
<td>20%</td>
</tr>
<tr>
<td>corrugated iron, hand</td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

Dairying
See also Creameries; Livestock; Agriculture.

<table>
<thead>
<tr>
<th>Item</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dairy product</td>
<td>%</td>
</tr>
<tr>
<td>plants</td>
<td></td>
</tr>
<tr>
<td>Milk:</td>
<td></td>
</tr>
<tr>
<td>Cones</td>
<td></td>
</tr>
<tr>
<td>filters</td>
<td>6</td>
</tr>
<tr>
<td>cream separators</td>
<td>5</td>
</tr>
<tr>
<td>Pasteurizers:</td>
<td>4</td>
</tr>
<tr>
<td>glass lined</td>
<td>4</td>
</tr>
<tr>
<td>enamel lined</td>
<td>5</td>
</tr>
<tr>
<td>can fillers</td>
<td>5</td>
</tr>
<tr>
<td>copper jacketed</td>
<td>6</td>
</tr>
<tr>
<td>bottle fillers—hand</td>
<td>5</td>
</tr>
<tr>
<td>heaters and coolers tubular</td>
<td>6</td>
</tr>
<tr>
<td>bottle washers—automatic</td>
<td>5</td>
</tr>
<tr>
<td>coolers—Disc</td>
<td>5</td>
</tr>
<tr>
<td>sanitary piping</td>
<td>5</td>
</tr>
<tr>
<td>pumps</td>
<td>6</td>
</tr>
<tr>
<td>shop equipment</td>
<td>5</td>
</tr>
</tbody>
</table>

p. 6–7—Dairy equipment

<table>
<thead>
<tr>
<th>Item</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Years</td>
<td>%</td>
</tr>
<tr>
<td>Dairy equipment</td>
<td>20</td>
</tr>
<tr>
<td>Separators, cream</td>
<td>20</td>
</tr>
<tr>
<td>Utensils, dairy</td>
<td>10</td>
</tr>
</tbody>
</table>
p. 14–15—Dairy products
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Dairying—(Continued)

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agitators, wooden</td>
<td>12</td>
<td>8½</td>
<td>Nailing machines</td>
</tr>
<tr>
<td>Autoclave</td>
<td>12</td>
<td>5</td>
<td>Neutralizers</td>
</tr>
<tr>
<td>Bins and tables, wood</td>
<td>15</td>
<td>6½</td>
<td>Pans:</td>
</tr>
<tr>
<td>Blowers</td>
<td>15</td>
<td>6½</td>
<td>finishing</td>
</tr>
<tr>
<td>Butter-cutting machines</td>
<td>7</td>
<td>14</td>
<td>vacuum</td>
</tr>
<tr>
<td>Cabinets, iceless</td>
<td>5</td>
<td>20</td>
<td>Pasteurizing equipment</td>
</tr>
<tr>
<td>Cabinets, ice and salt (preferably inventory)</td>
<td>3</td>
<td>33½</td>
<td>Perforating machines</td>
</tr>
<tr>
<td>Cans, milk (preferably inventory)</td>
<td>3</td>
<td>33½</td>
<td>Piping and fittings, sanitary</td>
</tr>
<tr>
<td>Cans, weigh</td>
<td>10</td>
<td>14</td>
<td>Polishes, can</td>
</tr>
<tr>
<td>Capping machines</td>
<td>15</td>
<td>6½</td>
<td>Powdering units, milk, spray process</td>
</tr>
<tr>
<td>Cars, transfer</td>
<td>10</td>
<td>10</td>
<td>Printers, butter</td>
</tr>
<tr>
<td>Carton machines</td>
<td>15</td>
<td>6½</td>
<td>Pumps:</td>
</tr>
<tr>
<td>Choppers</td>
<td>16½</td>
<td>6</td>
<td>milk and cream</td>
</tr>
<tr>
<td>Churns</td>
<td>10</td>
<td>10</td>
<td>vacuum</td>
</tr>
<tr>
<td>Chutes</td>
<td>20</td>
<td>5</td>
<td>Refrigerating equipment</td>
</tr>
<tr>
<td>Clarifiers</td>
<td>12</td>
<td>8½</td>
<td>Regenerators, mixing</td>
</tr>
<tr>
<td>Closing machines, carton</td>
<td>10</td>
<td>10</td>
<td>Roasters</td>
</tr>
<tr>
<td>Coaters, chocolate</td>
<td>5</td>
<td>20</td>
<td>Scales:</td>
</tr>
<tr>
<td>Coils:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>heating</td>
<td>16</td>
<td>6½</td>
<td>automatic pendulum</td>
</tr>
<tr>
<td>refrigerating</td>
<td>12½</td>
<td>8</td>
<td>platform, portable</td>
</tr>
<tr>
<td>Compressors, ammonia</td>
<td>15</td>
<td>6½</td>
<td>Sealing machines</td>
</tr>
<tr>
<td>Condensers, open-air type</td>
<td>6½</td>
<td>15</td>
<td>Separators, cream</td>
</tr>
<tr>
<td>Condensers, ammonia</td>
<td>15</td>
<td>6½</td>
<td>Shakers, milk condensing</td>
</tr>
<tr>
<td>Conveyors</td>
<td>15</td>
<td>6½</td>
<td>Sifters</td>
</tr>
<tr>
<td>Cookers, chocolate</td>
<td>15</td>
<td>6½</td>
<td>Starters, can</td>
</tr>
<tr>
<td>Coolers</td>
<td>20</td>
<td>5</td>
<td>Sterilizers</td>
</tr>
<tr>
<td>Cranes and lifts</td>
<td>15</td>
<td>6½</td>
<td>Tanks:</td>
</tr>
<tr>
<td>Dryers</td>
<td>15</td>
<td>6½</td>
<td>copper, receiving and storage</td>
</tr>
<tr>
<td>Extractors</td>
<td>8</td>
<td>12½</td>
<td>galvanizing—iron or tin</td>
</tr>
<tr>
<td>Filling and weighing machines</td>
<td>12</td>
<td>8½</td>
<td>glass-lined, storage</td>
</tr>
<tr>
<td>Fitters, mixing</td>
<td>10</td>
<td>10</td>
<td>ice</td>
</tr>
<tr>
<td>Forming and lining machines</td>
<td>15</td>
<td>6½</td>
<td>paraffine</td>
</tr>
<tr>
<td>Frieze</td>
<td>10</td>
<td>10</td>
<td>setting</td>
</tr>
<tr>
<td>Heaters</td>
<td>14</td>
<td>44</td>
<td>Testers</td>
</tr>
<tr>
<td>Incubators</td>
<td>10</td>
<td>10</td>
<td>Trucks:</td>
</tr>
<tr>
<td>Insulation</td>
<td>15</td>
<td>6½</td>
<td>hand</td>
</tr>
<tr>
<td>Kettles:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>butter and chocolate melting</td>
<td>15</td>
<td>6½</td>
<td>lift</td>
</tr>
<tr>
<td>copper</td>
<td>20</td>
<td>5</td>
<td>Tubs:</td>
</tr>
<tr>
<td>Klinz</td>
<td>15</td>
<td>6½</td>
<td>Tunnels, drying</td>
</tr>
<tr>
<td>Labeling machines</td>
<td>15</td>
<td>6½</td>
<td>Vats:</td>
</tr>
<tr>
<td>Machine shop equipment</td>
<td>20</td>
<td>5</td>
<td>casein</td>
</tr>
<tr>
<td>Meters, milk</td>
<td>6</td>
<td>16½</td>
<td>metal</td>
</tr>
<tr>
<td>Mills:</td>
<td></td>
<td></td>
<td>Viscolizers</td>
</tr>
<tr>
<td>curd</td>
<td>6</td>
<td>16½</td>
<td>Washers:</td>
</tr>
<tr>
<td>roller</td>
<td>20</td>
<td>5</td>
<td>bottle</td>
</tr>
<tr>
<td>Mixing machines</td>
<td>10</td>
<td>10</td>
<td>can</td>
</tr>
<tr>
<td>Mills:</td>
<td></td>
<td></td>
<td>Wells, hot</td>
</tr>
<tr>
<td>Mold:</td>
<td></td>
<td></td>
<td>Whippers, cream</td>
</tr>
<tr>
<td>butter</td>
<td>8</td>
<td>12½</td>
<td>Workers, butter</td>
</tr>
<tr>
<td>ice cream</td>
<td>3</td>
<td>33½</td>
<td>Wrapping machines</td>
</tr>
</tbody>
</table>

Dams


**Dams** 10 B. T. A. 538 3%

**MONTGOMERY, ROBERT HEISTER. Dams.** (In his *Income tax procedure*, 1929, p. 311.)

**Dams (for electric power)** 3%

**Davits**

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 8—Davits

15 years 6½%

**Department stores**

See also Depreciation, depletion and obsolescence—Stores

**EGGLETON, DeWitt, CARL.** Depreciation. (In his *Department store accounting*, cl931. p. 24–5, 354.)

**PROUTY, W. L., COLLINS, CLEM W., and PROUTY, FRANK H.** Store buildings. (In their *Appraisers and assessors manual*, 1930. p. 181.)

**Denver (1930) Department store buildings:**

<table>
<thead>
<tr>
<th>Class:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Brick A</td>
<td></td>
</tr>
<tr>
<td>Poor</td>
<td>40</td>
</tr>
<tr>
<td>Life, years</td>
<td>Good</td>
</tr>
<tr>
<td>Poor</td>
<td>Average</td>
</tr>
<tr>
<td>2.5</td>
<td>1.8</td>
</tr>
</tbody>
</table>

**Derricks**

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 8—Derricks:

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>boat</td>
<td>10</td>
<td>10</td>
<td>guy, steel</td>
</tr>
<tr>
<td>circle swing, hand</td>
<td>8</td>
<td>12½</td>
<td>guy, wood</td>
</tr>
<tr>
<td>crab, hand</td>
<td>16</td>
<td>6½</td>
<td>stiff leg, steel</td>
</tr>
<tr>
<td>crab, power</td>
<td>10</td>
<td>10</td>
<td>stiff leg, wood</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

Dictophones and dictographs
See Depreciation, depletion and obsolescence—Mechanical devices.

Dies
ANNUAL depreciation rates allowed by decision of the United States board of tax appeals. Bound with:

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dies 1</td>
<td>50%</td>
</tr>
<tr>
<td>Dies 10</td>
<td>15%</td>
</tr>
</tbody>
</table>

HARTMAN, DENNIS, ed. Dies. (In his Index-digest of United States board of tax appeals decisions, v. 1 to 10, B. T. A. c1928, p. 189.)

Dies, lasts and patterns used in manufacture of shoes, depreciated on basis of useful life of 2 years. Conrad shoe co., 1 B. T. A. 798.

Diggers
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 8—Diggers, clay pneumatic 3 years 33⅓%

Dikes and levees
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 6—Dikes and levees 25 years 4%

Diving equipment
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 9—Helmet, gas and diving suits and equipment 10 years 10%

Docks
See Depreciation, depletion and obsolescence—Wharves.

Doctors
See Depreciation, depletion and obsolescence—Physicians.

Dormitories
MONTGOMERY, ROBERT HEISTER Dormitories. (In his Income tax procedure, 1929. p. 311.)

Dormitories (lumber camp) 5%

Dredges
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 8—Dredges, gasoline 3 years 33⅓%

— Dragnet system
KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 443.)

Drainage system
Commodore’s Point terminal co., 18 B. T. A. 385 10%

Drains
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 6—Drains, tile 28 years 3⅓%

Drawings
ANNUAL depreciation rates allowed by decisions of the United States board of tax appeals. Bound with:

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Drawings 3</td>
<td>15%</td>
</tr>
<tr>
<td>Drawings 7</td>
<td>5</td>
</tr>
</tbody>
</table>

Dredges
KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 443.)

Parker gravel co. 21 B. T. A. 51 20%

MONTGOMERY, ROBERT HEISTER Dredges. (In his Income tax procedure, 1929. p. 311.)

Dredges: bucket line Based on yardage dredged

<table>
<thead>
<tr>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>10%</td>
</tr>
</tbody>
</table>

Dredges:
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 8—Dredges:

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>clam shell</td>
<td>12</td>
</tr>
<tr>
<td>dipper</td>
<td>8</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Drilling

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A. 1928, p. 189.

Drilling machinery, oil well equipment. Where evidence showed that useful life of drilling machinery varied in different fields, but that experience demonstrated that average life in field in question was four years, depreciation allowed at rate of 25 per cent. E. B. Miller, 7 B. T. A. 921. Depreciation rates were allowed for 1919 and 1920 at 20 per cent. K. B. Birkeland, 3 B. T. A. 209; E. F. Cremin, 3 B. T. A. 1164; W. C. Newman, 10 B. T. A. 158. In absence of evidence that Commissioner's allowance of flat rate of 10 per cent, in lieu of unit of production rate, is unreasonable, or of evidence as to life of property as related to life of sources, commissioner's allowance will not be disturbed. A. W. Hurley, 6 B. T. A. 695.

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 443.)

Drilling tools
Reese drilling co., 18 B. T. A. 816 19%

MONTGOMERY, ROBERT HEISTER Drilling equipment. (In his Income tax procedure, 1929, 311.)
Drilling equipment 20%

Drilling tools (oil and gas wells) 20

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1921.

p. 6—Drills:

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>grain</td>
<td>15</td>
<td>6 ½</td>
<td>hand, electric</td>
</tr>
<tr>
<td>well</td>
<td>9</td>
<td>11</td>
<td>jackhammer</td>
</tr>
<tr>
<td>p. 8—Drill points, well</td>
<td>5</td>
<td>20</td>
<td>steam</td>
</tr>
<tr>
<td>Drills:</td>
<td></td>
<td></td>
<td>traction, well</td>
</tr>
<tr>
<td>electric or pneumatic, hand</td>
<td>10</td>
<td>14</td>
<td>tripod</td>
</tr>
<tr>
<td>for wood or metal</td>
<td>5</td>
<td>20</td>
<td>tunnel carriage</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>well</td>
</tr>
</tbody>
</table>

Drop forgers and stampers


Plant and machinery (excluding furnaces) 7½% (written down value)

Drug trade

DRUGGISTS' research bureau Publications, 1928–1929. v. 1, New York, Druggists' research bureau.

See index under Depreciation.

Drums

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 8—Drums for oil, steel 7 years 14%

Dryer car

MONTGOMERY, ROBERT HEISTER. Dryer car. (In his Income tax procedure, 1929, p. 311.)

Dryer car (brickingmak)

Dryers

MONTGOMERY, ROBERT HEISTER. Dryers. (In his Income tax procedure, 1929, p. 311.)

Dryers (brickingmak) 10%

Dryers (woolen mill) 6 ½

Drying pans

MONTGOMERY, ROBERT HEISTER. Drying pans. (In his Income tax procedure, 1929, p. 311.)

Drying pans (brickingmak) 25%

Dust extracting


| Cyclone heads | %  | Galvanized iron | 6 |
| Fans          | 6  | Piping          | 0 |

Dwellings

See also Depreciation, depletion and obsolescence—Apartment houses; Tenement houses.


| Dwellings, frame | 2 B.T.A. 75 | 25% | Tenant houses buildings 2 B.T.A. 439 | 5 |
| Tenant houses    | 4 B.T.A. 1294 | 5 | Tenant houses movie 6 B.T.A. 610 | 3 |

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A. 1928, p. 186, 191, 196.

Depreciation at 2 per cent was allowed on a brick residence property in determining the deductible loss from the sale thereof. W. J. Ball, 8 B. T. A. 180.

Remaining useful life of dwelling houses on March 1, 1913, determined to be 21, 23, and 25 years. T. E. Lonergan, 6 B. T. A. 1299.

Useful life of improvements and substantial repairs made in placing building in conditions for use of new tenants determined to be 20 years. A. L. Dean, 8 B. T. A. 897.

Useful life of improvements made in converting dwelling into business property determined to be 15 years. A. L. Dean, 3 B. T. A. 897.

Residence of plant manager. Depreciation allowed at rate of 5 per cent. Kansas milling co., 3 B. T. A. 709.
DEPRECIATION, DEPLETION AND OBsolescence—Dwellings—(Continued)

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931 p. 443-4.)

Cottages
Biscayne trust co., 18 B. T. A. 1015 5%
Tenant houses
Roanoke mills co., 18 B. T. A. 474 5

MONTGOMERY, ROBERT HEISTER. Residence. (In his Income tax procedure, 1929. p. 317.)

Residence, brick

Dwellings:

<table>
<thead>
<tr>
<th>Type</th>
<th>Years</th>
<th>Life years</th>
<th>Annual physical depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Poor</td>
<td>Average</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>steel frame, fire proof</td>
<td>42</td>
<td>20</td>
<td>25</td>
</tr>
<tr>
<td>2, 3, 4 family dwellings</td>
<td>45</td>
<td>30</td>
<td>40</td>
</tr>
<tr>
<td>one family dwellings</td>
<td>50</td>
<td>35</td>
<td>40</td>
</tr>
<tr>
<td>reinforced concrete</td>
<td>42</td>
<td>30</td>
<td>40</td>
</tr>
<tr>
<td>2, 3, 4 family dwellings</td>
<td>45</td>
<td>30</td>
<td>40</td>
</tr>
<tr>
<td>one family dwellings</td>
<td>50</td>
<td>35</td>
<td>40</td>
</tr>
<tr>
<td>masonry, slow burning, or without steel frame</td>
<td>38</td>
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</table>


Denver (1930) single residences:

Class

<table>
<thead>
<tr>
<th>Type</th>
<th>Life years</th>
<th>Annual physical depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Poor</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>frame A</td>
<td>20</td>
<td>25</td>
</tr>
<tr>
<td>frame C</td>
<td>40</td>
<td>50</td>
</tr>
<tr>
<td>frame D</td>
<td>30</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>40</td>
<td>50</td>
</tr>
<tr>
<td>brick A</td>
<td>30</td>
<td>40</td>
</tr>
<tr>
<td>B</td>
<td>50</td>
<td>55</td>
</tr>
<tr>
<td>C</td>
<td>50</td>
<td>55</td>
</tr>
<tr>
<td>D</td>
<td>60</td>
<td>65</td>
</tr>
<tr>
<td>E</td>
<td>50</td>
<td>55</td>
</tr>
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<td>F</td>
<td>50</td>
<td>55</td>
</tr>
<tr>
<td>G</td>
<td>55</td>
<td>65</td>
</tr>
<tr>
<td>H</td>
<td>70</td>
<td>80</td>
</tr>
<tr>
<td>I</td>
<td>65</td>
<td>70</td>
</tr>
<tr>
<td>stone A</td>
<td>80</td>
<td>100</td>
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</table>

Portland, Ore., physical depreciation of buildings:

<table>
<thead>
<tr>
<th>Age, years</th>
<th>Std. steel</th>
<th>Reinforced concrete</th>
<th>Brick</th>
<th>Frame</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Good</td>
<td>Fair</td>
<td>Poor</td>
<td>Poor</td>
</tr>
<tr>
<td>1</td>
<td>1.5</td>
<td>1.5</td>
<td>1.8</td>
<td>2.0</td>
</tr>
<tr>
<td>2</td>
<td>3.0</td>
<td>3.0</td>
<td>3.6</td>
<td>4.0</td>
</tr>
<tr>
<td>3</td>
<td>4.5</td>
<td>4.5</td>
<td>5.4</td>
<td>6.0</td>
</tr>
<tr>
<td>4</td>
<td>6.0</td>
<td>6.0</td>
<td>7.2</td>
<td>8.0</td>
</tr>
<tr>
<td>5</td>
<td>7.5</td>
<td>7.5</td>
<td>9.0</td>
<td>10.0</td>
</tr>
<tr>
<td>6</td>
<td>9.0</td>
<td>9.0</td>
<td>10.0</td>
<td>12.0</td>
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<tr>
<td>7</td>
<td>10.5</td>
<td>10.5</td>
<td>12.6</td>
<td>14.0</td>
</tr>
<tr>
<td>8</td>
<td>12.0</td>
<td>12.0</td>
<td>14.4</td>
<td>16.0</td>
</tr>
<tr>
<td>9</td>
<td>13.5</td>
<td>13.5</td>
<td>16.2</td>
<td>18.0</td>
</tr>
<tr>
<td>10</td>
<td>15.0</td>
<td>15.0</td>
<td>18.0</td>
<td>20.0</td>
</tr>
<tr>
<td>11</td>
<td>16.5</td>
<td>16.5</td>
<td>19.8</td>
<td>22.0</td>
</tr>
<tr>
<td>12</td>
<td>18.0</td>
<td>18.0</td>
<td>21.6</td>
<td>24.0</td>
</tr>
<tr>
<td>13</td>
<td>19.5</td>
<td>19.5</td>
<td>23.4</td>
<td>26.0</td>
</tr>
<tr>
<td>14</td>
<td>21.0</td>
<td>21.0</td>
<td>25.2</td>
<td>28.0</td>
</tr>
<tr>
<td>15</td>
<td>22.5</td>
<td>22.5</td>
<td>27.0</td>
<td>30.0</td>
</tr>
<tr>
<td>16</td>
<td>30.0</td>
<td>30.0</td>
<td>36.0</td>
<td>40.0</td>
</tr>
<tr>
<td>17</td>
<td>37.5</td>
<td>37.5</td>
<td>45.0</td>
<td>50.0</td>
</tr>
<tr>
<td>18</td>
<td>45.0</td>
<td>45.0</td>
<td>54.0</td>
<td>60.0</td>
</tr>
<tr>
<td>19</td>
<td>52.5</td>
<td>52.5</td>
<td>63.0</td>
<td>70.0</td>
</tr>
<tr>
<td>20</td>
<td>60.0</td>
<td>60.0</td>
<td>72.0</td>
<td>80.0</td>
</tr>
<tr>
<td>21</td>
<td>67.5</td>
<td>67.5</td>
<td>81.0</td>
<td>90.0</td>
</tr>
<tr>
<td>22</td>
<td>75.0</td>
<td>75.0</td>
<td>90.0</td>
<td>100.0</td>
</tr>
<tr>
<td>23</td>
<td>82.5</td>
<td>82.5</td>
<td>100.0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>90.0</td>
<td>90.0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: This table is based (1) upon the character of construction; (2) upon the average existence of the structure as a whole, taking into consideration the relative cost of its various materials, the limit of life of its most durable part and obsolescence.

Portland, Ore., life and physical depreciation of buildings:

<table>
<thead>
<tr>
<th>Life, years</th>
<th>Per cent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>4</td>
<td>5</td>
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<tr>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>6</td>
<td>7</td>
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<td>7</td>
<td>8</td>
</tr>
<tr>
<td>8</td>
<td>9</td>
</tr>
<tr>
<td>9</td>
<td>10</td>
</tr>
<tr>
<td>10</td>
<td>11</td>
</tr>
</tbody>
</table>

Frame, poor const. | 3 | 6 | 9 | 12 | 15 | 18 | 21 | 24 | 27 | 30 | 33 |
Frame, aver. const. | 2.4 | 4.8 | 7.2 | 9.6 | 12.0 | 14.4 | 16.8 | 19.2 | 21.6 | 24 | 26.4 |
Frame, good const. | 2 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 | 22 |
Brick, poor const. | 2.4 | 4.8 | 7.2 | 9.6 | 12.0 | 14.4 | 16.8 | 19.2 | 21.6 | 24 | 26.4 |
Brick, aver. const. | 2 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 | 22 |
Brick, good const. | 1.8 | 3.6 | 5.4 | 7.2 | 9.0 | 10.8 | 12.6 | 14.4 | 16.2 | 18.0 | 19.8 |
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Dwellings (Continued)

<table>
<thead>
<tr>
<th>Type of residence</th>
<th>Life-years</th>
<th>Annual physical depreciation %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Life, years</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>13</td>
<td>14</td>
</tr>
<tr>
<td>15</td>
<td>20</td>
<td>25</td>
</tr>
<tr>
<td>30</td>
<td>35</td>
<td>40</td>
</tr>
<tr>
<td>45</td>
<td>50</td>
<td>55</td>
</tr>
<tr>
<td>60</td>
<td>70</td>
<td>80</td>
</tr>
<tr>
<td>84</td>
<td>90</td>
<td>100</td>
</tr>
<tr>
<td>Frame, poor const.</td>
<td>25</td>
<td>30</td>
</tr>
<tr>
<td>Frame, common const.</td>
<td>39</td>
<td>42</td>
</tr>
<tr>
<td>Frame, good const.</td>
<td>45</td>
<td>50</td>
</tr>
<tr>
<td>Brick, poor const.</td>
<td>50</td>
<td>60</td>
</tr>
<tr>
<td>Brick, common const.</td>
<td>60</td>
<td>70</td>
</tr>
<tr>
<td>Brick, good const.</td>
<td>72</td>
<td>80</td>
</tr>
<tr>
<td>Stone, brick, stucco on brick, tile or concrete blocks</td>
<td>55 to 70</td>
<td></td>
</tr>
<tr>
<td>Brick veneer on frame, brick and stucco on frame, stucco on frame</td>
<td>50 to 60</td>
<td></td>
</tr>
<tr>
<td>Frame, good construction</td>
<td>45 to 55</td>
<td></td>
</tr>
<tr>
<td>Frame, poor construction</td>
<td>50 to 60</td>
<td></td>
</tr>
<tr>
<td>Denver (1930) Double residences:</td>
<td>Life, years</td>
<td>Annual physical depreciation %</td>
</tr>
<tr>
<td>Class—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Poor</td>
<td>Aver.</td>
<td>Good</td>
</tr>
<tr>
<td>Frame A</td>
<td>25</td>
<td>30</td>
</tr>
<tr>
<td>Brick A</td>
<td>35</td>
<td>40</td>
</tr>
<tr>
<td>&quot; C</td>
<td>50</td>
<td>55</td>
</tr>
<tr>
<td>&quot; D</td>
<td>40</td>
<td>50</td>
</tr>
<tr>
<td>Denver (1930) Two-family and duplex residences:</td>
<td>Life, years</td>
<td>Annual physical depreciation %</td>
</tr>
<tr>
<td>Class—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Poor</td>
<td>Aver.</td>
<td>Good</td>
</tr>
<tr>
<td>Frame A</td>
<td>25</td>
<td>30</td>
</tr>
<tr>
<td>Brick A</td>
<td>40</td>
<td>50</td>
</tr>
<tr>
<td>Denver (1930) Bungalow apartments and courts:</td>
<td>Life, years</td>
<td>Annual physical depreciation %</td>
</tr>
<tr>
<td>Class—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Poor</td>
<td>Aver.</td>
<td>Good</td>
</tr>
<tr>
<td>Brick A</td>
<td>50</td>
<td>55</td>
</tr>
<tr>
<td>Denver (1930) Flats and terraces:</td>
<td>Life, years</td>
<td>Annual physical depreciation %</td>
</tr>
<tr>
<td>Class—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Poor</td>
<td>Aver.</td>
<td>Good</td>
</tr>
<tr>
<td>Brick A</td>
<td>30</td>
<td>40</td>
</tr>
</tbody>
</table>

UNITED STATES, Internal revenue, Bureau of. Depreciation studies, preliminary report of the bureau of internal revenue, Jan. 1931. p. 3.

Dwellings:

- Masonry, brick, concrete, reinforced concrete, brick and steel, steel frame, steel and stucco (fireproof) -

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
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</thead>
<tbody>
<tr>
<td>50</td>
<td>2</td>
</tr>
<tr>
<td>45</td>
<td>2½</td>
</tr>
<tr>
<td>30</td>
<td>3</td>
</tr>
<tr>
<td>25</td>
<td>3½</td>
</tr>
<tr>
<td>20</td>
<td>4</td>
</tr>
<tr>
<td>15</td>
<td>4½</td>
</tr>
<tr>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>2</td>
<td>7</td>
</tr>
</tbody>
</table>

Dyeing

See also Depreciation, depletion and obsolescence—Dyes.

ANNUAL depreciation rate allowed by decisions of the United States board of tax appeals. Bound with:


Copper rolls

4 B.T.A. 982


Plant and machinery generally (excluding furnaces) (written down value) 7½% 20%

HARTMAN, DENNIS, ed. Index-digest of the United States board of tax appeals decisions; v. 1 to 10; B. T. A. c 1928. p. 186.

Depreciation allowed on basis of useful life of 33⅓ years on substantial brick, concrete and steel building, where only a part of building was used for dyeing purposes and effect of chemicals was offset by ordinary repairs. Eagle dye works, 1 B. T. A. 638.

MONTGOMERY, ROBERT HEISTER. Dyeing and finishing machinery. (In his Income tax procedure, 1929. p. 311.)

Dyeing and finishing machinery 10%


<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
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<td>3</td>
</tr>
<tr>
<td>30</td>
<td>3½</td>
</tr>
<tr>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>28</td>
<td>3½</td>
</tr>
</tbody>
</table>

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
DEPRECIATION, DEPLETION AND OBsolescence—Dyeing—(Continued)

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dryers:</td>
<td></td>
<td>Presses:</td>
<td></td>
</tr>
<tr>
<td>can</td>
<td>3 3</td>
<td>flat plate, automatic printing</td>
<td>20 5</td>
</tr>
<tr>
<td>wool</td>
<td>6 5</td>
<td>hydraulic or power</td>
<td>25 4</td>
</tr>
<tr>
<td>Extractors</td>
<td>10 10</td>
<td>Pressing machines, steam and electric</td>
<td>5 5</td>
</tr>
<tr>
<td>Filters, chemical</td>
<td>6 5</td>
<td>Purifiers</td>
<td>13 7 1/2</td>
</tr>
<tr>
<td>Finishers:</td>
<td></td>
<td>Scales, platform</td>
<td>20 5</td>
</tr>
<tr>
<td>dry</td>
<td>4</td>
<td>Scutchers and openers</td>
<td>28 3 1/2</td>
</tr>
<tr>
<td>wet</td>
<td>5</td>
<td>Shakers</td>
<td>17 6</td>
</tr>
<tr>
<td>Folders and cutters</td>
<td></td>
<td>Singing machines</td>
<td>28 3 1/2</td>
</tr>
<tr>
<td>Fullers and millers</td>
<td>5</td>
<td>Soaping machines</td>
<td>22 4 1/2</td>
</tr>
<tr>
<td>Gummers</td>
<td>5</td>
<td>Squeezer</td>
<td>22 4 1/2</td>
</tr>
<tr>
<td>Inspecting machines</td>
<td>5 1/2</td>
<td>Starching equipment</td>
<td>22 4 1/2</td>
</tr>
<tr>
<td>Tigs, dyeing</td>
<td>5</td>
<td>Steaming machines</td>
<td>13 7 1/2</td>
</tr>
<tr>
<td>Kiers</td>
<td>13 3</td>
<td>Sueding machines</td>
<td>22 4 1/2</td>
</tr>
<tr>
<td>Kneaders, silk</td>
<td>25 4</td>
<td>Tables, steaming</td>
<td>22 4 1/2</td>
</tr>
<tr>
<td>Lustering machinery</td>
<td>30 3 1/2</td>
<td>Tanks:</td>
<td></td>
</tr>
<tr>
<td>Mangles</td>
<td>33 3</td>
<td>steel</td>
<td>18 5 1/2</td>
</tr>
<tr>
<td>Measuring machinery</td>
<td>33 3</td>
<td>wood</td>
<td>10 10</td>
</tr>
<tr>
<td>Mercurizing machinery</td>
<td>22 4 1/2</td>
<td>Tentering frames</td>
<td>20 10</td>
</tr>
<tr>
<td>Mixers, wet</td>
<td>20 5</td>
<td>Ventilating equipment</td>
<td>20 5</td>
</tr>
<tr>
<td>Napping machinery</td>
<td>20 5</td>
<td>Washers:</td>
<td></td>
</tr>
<tr>
<td>Padders</td>
<td>33 3</td>
<td>back</td>
<td>17 6</td>
</tr>
<tr>
<td>Polishing machinery</td>
<td>20 5</td>
<td>wool</td>
<td>13 7 1/2</td>
</tr>
<tr>
<td>Pots</td>
<td>13 7 1/2</td>
<td>Washing and dyeing machine, rotary</td>
<td>20 5</td>
</tr>
</tbody>
</table>

Dyeing and cleaning

See Depreciation, depletion and obsolescence—Cleaning and dyeing.

Dyes

INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 142.

Synthetic dyestuffs manufacture:

Locomotives—4%—for repairs and replacements and rebuilding to be as a charge against revenue, but cost of additional furnaces and extensions and enlargements of existing furnaces to be charged to capital. Each of the constituent parts (e. g. vats, auto-claves, etc.) of a battery constituting a single unit, and each rail of railway sidings shall be taken to be a separate machine.

Railway wagons (ordinary) boilers, steam engines, shafting coal handling, plant and feed pumps

5%

Rails of railway sidings

6

Electric motors, dynamos, ice-making plant (excluding steam-power plant) and open railway wagons exclusively used for conveyance of specially deleterious substances

7 1/2

All other plant machinery

10

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.

Dynamos

MONTGOMERY, ROBERT HEISTER. Dynamos. (In his Income tax procedure, 1929. p. 311.)

Dynamos

10%

Electric and street railways


CONWAY, THOMAS, Jr. Depreciation problem from the viewpoint of an electric railway executive. (In American electric railway accountants' association. Proceedings, 1929, p. 17-25.)


INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 142.

Trackless trolley omnibuses

15%

Tramways—

Permanent way—an allowance per mile of track based upon the estimated life of the permanent way

Cables

3

Cars and other rolling stock

7

General plant and machinery, including standards, brackets and workshop tools

5

(written down value)

PUBLIC UTILITIES REPORTS, 1928 C. Annual allowance for depreciation of 5 per cent of gross revenues was permitted in the case of a street railway company in view of particular circumstances, notwithstanding the admitted fact that it was more logical to base the allowance on the cost of depreciable property. Re United railways and electric company (Md.) p. 604.

PUBLIC UTILITIES REPORTS, 1928 E. Amount of $800,000 was allowed for annual depreciation of street railway properties (having a fair value of $66,000,000.) Re United railways company, (Mo.) p. 468.

PUBLIC UTILITIES REPORTS, 1929 A. Allowance of 3 per cent of the current investment in depreciable property of an electric department of a combined street railway and electric utility was made for the replacement or retirement reserve. Re Nashville railroad and light company (Tenn.) p. 683.

PUBLIC UTILITIES REPORTS, 1929 A. Allowance of 3 per cent per annum of the current investment in depreciable property of a street railway made for the retirement reserve. Re Nashville railroad and light company (Tenn.) p. 680.

PUBLIC UTILITIES REPORTS, 1929 A. Allowance of 3 per cent of depreciable property of a street railway property was made for annual depreciation of street railway property. Re Tennessee electric power company (Tenn.) p. 312.

PUBLIC UTILITIES REPORTS, 1931 D. Allowance of 3 1/2 per cent of the depreciable property of a street railway utility was made for annual depreciation. Re Gary R. company (Ind.) p. 455.

Electric furnaces

See Depreciation, depletion and obsolescence—Stoves, furnaces, etc.
### DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

#### Electric light and power


<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conduit wiring</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening wiring</td>
<td></td>
<td>4.00</td>
</tr>
<tr>
<td>Cables</td>
<td></td>
<td>3%</td>
</tr>
<tr>
<td>Plant and machinery</td>
<td></td>
<td>5%</td>
</tr>
</tbody>
</table>

(written down value)

#### UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ammeter, recording</td>
<td>15</td>
<td>6⅔</td>
</tr>
<tr>
<td>Ash and coal handling equipment</td>
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<td>(a) large units, above 3,000 k.v.a.</td>
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<td>(c) units from 50 h.p. to 1,000 k.w.a.</td>
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DEPRECIATION, DEPLETION AND OBSOLETECE—Electric light and power—(Continued)

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</table>

PUBLIC UTILITIES REPORTS, 1928 A. Allowance of 8 per cent was made for the return of an electric utility, consideration being given to present market conditions. Re Village of Starkweather v. Northern utilities corporation, p. 704.

PUBLIC UTILITIES REPORTS, 1928 E. Allowance of 5.5 per cent was held to be reasonable for the depreciation of an electric plant, exclusive of land. Department of public works ex rel. Friday Harbor U. Friday Harbor light and power company (Wash.) p. 661.

PUBLIC UTILITIES REPORTS, 1929 D. Because of changed conditions and the fact that a utility itself had seen fit to reduce its own depreciation rate, the Commission reduced its former allowance of 3 1/4% of the value of an electric plant to 3 per cent of the value thereof. Department of public works v. Pacific power and light company (Wash.) p. 60.

PUBLIC UTILITIES REPORTS, 1930 D. Claimed allowance of 3 1/2% of the depreciable value of an electric utility for annual depreciation was held to be excessive, and the commission allowed an annual sum of $7,000 for that purpose, the total rate base being $440,000. Public utilities commission v. Gould electric company (Maine.) p. 289.

PUBLIC UTILITIES REPORTS, 1930 D. Proper and adequate rate of depreciation for the property of an electric utility was found to be 9/10 of 1 per cent of the value of all electric property used and useful in the public service. Re Portland electric power company (Ore.) p. 357.

PUBLIC UTILITIES REPORTS, 1930 E. Allowance of 2 per cent per annum on the investment in depreciable property was made for annual depreciation of water utility property. Re Tennessee electric power company v. Tenn. (Tenn.) p. 312.

PUBLIC UTILITIES REPORTS, 1931 C. Claimed allowance for annual depreciation of 6 per cent by an electrical utility, which had previously charged all renewals and replacement to operating expenses, and still had on hand a considerable reserve, was held to be clearly excessive, and a 2 per cent allowance for this item was made, which could be subsequently adjusted upon a showing that the reserve was insufficient. Re City of Elko v. Elko Lamoille power company (III.) p. 152.

PUBLIC UTILITIES REPORTS, 1931 D. Allowance of 3 per cent on the book cost of depreciable property of an electric utility, excluding intangible elements and working capital, was made for annual depreciation. Re Escanaba power and traction company (Mich.) p. 152.

PUBLIC UTILITIES REPORTS, 1931 D. Allowance of 3 1/10 per cent of the book cost of depreciable property of an electric utility was made for annual retirement expense. Re Toledo Edison company (Mich.) p. 491.

Electric lighting system

MONTGOMERY, ROBERT HEISTER Electric lighting system. (In his Income tax procedure, 1929, p. 312.) Electric lighting system 5%

Electric power plants

MONTGOMERY, ROBERT HEISTER Electric power plants. (In his Income tax procedure, 1929, p. 312.) Electric power plants

<table>
<thead>
<tr>
<th>Equipment</th>
<th>%</th>
<th>Equipment</th>
<th>%</th>
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<td>Penstocks</td>
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<td>Buildings</td>
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<td>Pipe lines</td>
<td>61/2</td>
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<tr>
<td>Canals</td>
<td>3</td>
<td>Tools</td>
<td>10</td>
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<tr>
<td>Dams</td>
<td>3</td>
<td>Transformer stations</td>
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<tr>
<td>Hydraulic machinery</td>
<td>61/2</td>
<td>Transmission line</td>
<td>81/2</td>
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</table>

Electric trucks

See also Depreciation, depletion and obsolescence—Industrial trucks.

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 442.) Electric trucks

<table>
<thead>
<tr>
<th>Equipment</th>
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<tbody>
<tr>
<td>Commodore's Point terminal co. 18 B.T.A. 385</td>
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UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, July, 1929. p. 4—Motor trucks: electric

10 years 10%

Electric wiring

MONTGOMERY, ROBERT HEISTER Electric wiring. (In his Income tax procedure, 1929, p. 312.) Electric wiring (power feed) 10%
DEPRECIATION, DEPLETION AND OBOsolescence—(Continued)

Electrical equipment

MONTGOMERY, ROBERT HEISTER. Electrical equipment. (In his Income tax procedure, 1929, p. 312.)

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Years</th>
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<tbody>
<tr>
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<td>Dumbwaiters</td>
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<tr>
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<tr>
<td>Electric passenger</td>
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</table>

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B.T.A., c1928, p. 195.

Elevators

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


<table>
<thead>
<tr>
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<td>Passenger</td>
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Embroidery

HANDBERCHIEF and embroidery manufacturing. (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation.) Accountant, tax supplement March 30, 1929, June 28, 1930, p. 140-1; 253-4.)

- Fixed plant (engines, boilers, shafting, gearing and motors) 5%
- Stitching machines 10
- General plant and machinery (written down value) 7½%

LACE and embroidery and muslin manufacturing. (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation.) Accountant, tax supplement, June 28, 1930, p. 254.

Plant and machinery 7½%

Engines

MONTGOMERY, ROBERT HEISTER Engines. (In his Income tax procedure, 1929, p. 312.)

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diesel and semi-Diesel type</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>gas and gasoline</td>
<td>17</td>
<td>6</td>
</tr>
<tr>
<td>steam, high-speed</td>
<td>16</td>
<td>5½</td>
</tr>
<tr>
<td>steam, low-speed</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>oil and gas</td>
<td>9</td>
<td>11</td>
</tr>
<tr>
<td>stationary, steam</td>
<td>16</td>
<td>6½</td>
</tr>
<tr>
<td>traction, steam</td>
<td>14</td>
<td>7</td>
</tr>
</tbody>
</table>

p. 6—Engines:

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Blowing</td>
<td>12½</td>
<td>8</td>
</tr>
<tr>
<td>Fire</td>
<td>7</td>
<td>14</td>
</tr>
<tr>
<td>Gas</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Marine</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Oil</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>Pumping</td>
<td>14</td>
<td>7</td>
</tr>
<tr>
<td>Steam</td>
<td>11</td>
<td>9</td>
</tr>
</tbody>
</table>

Hourly wage making

ENVELOPE making. (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation.) Accountant, tax supplement, March 30, 1929, June 28, 1930, p. 140; 254.

- Steam power, plant and shafting 5%
- Electric power plant, including dynamos and electric motors and on all process plant 7½
- Motor lorries and motor vans (written down value) 20

Equipment

See Depreciation, depletion and obsolescence—Machinery and equipment.

Excavators

MONTGOMERY, ROBERT HEISTER Excavators. (In his Income tax procedure, 1929, p. 312.)

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cableway, complete trench, steam</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>Trench, gasoline</td>
<td>3</td>
<td>33½</td>
</tr>
<tr>
<td>7-foot depth</td>
<td>18-foot depth</td>
<td>8</td>
</tr>
<tr>
<td>12-foot depth</td>
<td>18-foot depth</td>
<td>6</td>
</tr>
<tr>
<td>20-foot depth</td>
<td>Wheel or ladder type</td>
<td>5</td>
</tr>
</tbody>
</table>

(Continued)
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)
Exhaust and blower system
MONTGOMERY, ROBERT HEISTER Exhaust and blower system. (In his Income tax procedure, 1929. 
p. 312.)
Exhaust and blower system. 10%

Factories
ANNUAL depreciation rates allowed by decisions of the United States board of tax appeals. Bound with: 
Factory 11 B.T.A. 1329 
factory building, brick and wood 9 B.T.A. 1365
HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10, B.T.A., 
c1928, p. 185, 186, 187, 190, 195.
Rate of 3 per cent approved. Guyton and Cumfer manufacturing co. 2 B.T.A. 312.
Used for sale of pump items, air compressors, and governors approved at 5 per cent. Gardner gov-
ernor co., 5 B.T.A. 70.
Used in manufacture of fuller’s earth allowed at 5 per cent. John Olsen, 5 B.T.A. 889.
Rate of 2½ per cent on brick building constituting part of plant, held reasonable. Swinchart tire 
and rubber co., 2 B.T.A. 223.
Depreciation on brick and frame buildings at composite rate of 2 per cent approved, where there was 
evidence that frame buildings taken alone suffered exhaustion at greater rate, but it was not shown 
that composite rate on all buildings taken together was not reasonable. Art metal constr. co., 
4 B.T.A. 493.
Useful life of factory building constructed of cement staves and blocks, without steel reinforced 
cement, erected on marshy land and subject to rapid deterioration from steam and changes in tem-
perature, determined to be 10 years. Minnesota cement constr. co., 6 B.T.A. 151.
Useful life of factory building determined to be 33½ years, resulting in a rate of 3 per cent. F. 
Holton co., 10 B.T.A. 1317.
Buildings comprising value manufacturing plant allowed at 2 per cent. American valve co., 4 B.T.A. 
1204.
Depreciation on a brick and wood factory at rate of 3 per cent was held not excessive in making ad-
justment on a sale of the property, the taxpayer having previously claimed and been allowed that 
amount. Detroit egg biscuit and specialty co., 9 B.T.A. 1084.
Rate of 2 per cent on reinforced concrete factory building approved. C. R. Macaulay co., 1 B.T.A. 937.
Depreciation deductions were held to be reasonable at the composite rate of 10 per cent on plant 
and equipment used in the manufacture and sale of macaroni rejecting depreciation computed on the 
various items thereof. M. Juritz, 8 B.T.A. 679.
KLEIN, JOSEPH. J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 
1931, p. 442.)

NATIONAL association of real estate boards. Factories. (In its Report of the committee on depreciation 
and obsolescence of real estate improvements (1929). National real estate journal, May 13, 1929, p. 31. Ameri-
can appraisal news, May 1929, p. 72.

Factories: 

<table>
<thead>
<tr>
<th>Factory buildings:</th>
<th>Life years</th>
<th>brick and wood</th>
</tr>
</thead>
<tbody>
<tr>
<td>brick</td>
<td>2½%</td>
<td>3</td>
</tr>
<tr>
<td>brick with cement foundation</td>
<td>5</td>
<td></td>
</tr>
</tbody>
</table>

PROUTY, W. L., COLLINS, CLEM W., and PROUTY, FRANK H. Factory and warehouse. 
(In their Appraisers and assessors manual, 1930, p. 205-16.)

Denzel (1930) Factory buildings 

<table>
<thead>
<tr>
<th>Class</th>
<th>Poor</th>
<th>Aver.</th>
<th>Good</th>
<th>Poor</th>
<th>Aver.</th>
<th>Good</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brick A</td>
<td>29</td>
<td>25</td>
<td>30</td>
<td>25</td>
<td>4</td>
<td>3.3</td>
</tr>
<tr>
<td>Brick B</td>
<td>30</td>
<td>40</td>
<td>50</td>
<td>3.3</td>
<td>2.5</td>
<td>2</td>
</tr>
<tr>
<td>Brick C</td>
<td>40</td>
<td>50</td>
<td>55</td>
<td>2.5</td>
<td>2</td>
<td>1.8</td>
</tr>
<tr>
<td>Brick D</td>
<td>40</td>
<td>50</td>
<td>55</td>
<td>2.5</td>
<td>2</td>
<td>1.8</td>
</tr>
</tbody>
</table>

UNITED STATES. Internal revenue, Bureau of Depreciation studies; preliminary report of the Bureau 
of internal revenue, Jan. 1931. 
p. 3—Factories: 

<table>
<thead>
<tr>
<th>Masonry, brick, concrete, reinforced concrete, and steel</th>
<th>Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>brick, frame, steel and stucco (fireproof)</td>
<td>40</td>
</tr>
<tr>
<td>masonry, slow burning, with or without steel frame</td>
<td>35</td>
</tr>
<tr>
<td>masonry, with frame in exterior</td>
<td>30</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Masonry, brick, concrete, reinforced concrete, and steel</th>
<th>Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>brick, frame, steel and stucco (fireproof)</td>
<td>40</td>
</tr>
<tr>
<td>masonry, slow burning, with or without steel frame</td>
<td>35</td>
</tr>
<tr>
<td>masonry, with frame in exterior</td>
<td>30</td>
</tr>
<tr>
<td>frame</td>
<td>25</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fans</th>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Years</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6½</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Feeder for pugmill
MONTGOMERY, ROBERT HEISTER. Feeders for pugmill. (In his Income tax procedure, 1929, p. 313.) 
Feeders for pugmill (brickmaking) 10%
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Fence machines

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 6—Fence machines 4 years 25%

Fence posts

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 6—Fence posts, steel 28 years 3½%

Fences

<table>
<thead>
<tr>
<th>Material</th>
<th>Depreciation Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brick</td>
<td>3.00%</td>
</tr>
<tr>
<td>Concrete</td>
<td>2.00%</td>
</tr>
<tr>
<td>Stone</td>
<td>2.50%</td>
</tr>
<tr>
<td>Timber</td>
<td>3.00%</td>
</tr>
</tbody>
</table>

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 6—Fences:
- snow 7 years 14%
- wood 14 7
- Fencing: woven wire 12 8½

Files and rasps manufacture

INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 141.  
Files and rasps manufacture:
- Electric motors, grinding machines, drop hammers, goff hammers and power stamps. 7½%
- File cutting and rasp punching machines 6¼
- All other machinery (written down value) No allowance to be made in respect of emery, glazing, grinding and other wheels, utensils, belting, electric cables, or furnaces, but costs of repairs and replacements which do not destroy the identity of the machine to be allowed as a charge against revenue as and when incurred, provided that cost of additions to or enlargements of wheels, utensils, belting, etc., be treated as a capital charge. Each of the constituent parts of a cutter's frame (e.g. beams, brackets, shafting and pulleys) to be treated as a separate machine.

Filters

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 190.  
Average useful life of filters and cabinets installed on customers' premises for supplying filtered drinking water determined to be 5 years. Centadrink filters co., 6 B.T.A. 662.  
MONTGOMERY, ROBERT HEISTER. Filters. (In his Income tax procedure, 1929, p. 313.) Filters (water) 20%

Finishing and dyeing machinery

MONTGOMERY, ROBERT HEISTER. Finishing and dyeing machinery. (In his Income tax procedure, 1929, p. 313.)  
Finishing and dyeing machinery 10%

Fire apparatus

<table>
<thead>
<tr>
<th>Item</th>
<th>Depreciation Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Extinguishers, chemical</td>
<td>5%</td>
</tr>
<tr>
<td>Hose, nozzles</td>
<td>8%</td>
</tr>
<tr>
<td>Hose, cotton</td>
<td>8%</td>
</tr>
<tr>
<td>Hose, reeels</td>
<td>8%</td>
</tr>
</tbody>
</table>
| MONTGOMERY, ROBERT HEISTER. Fire apparatus. (In his Income tax procedure, 1929, p. 313.) Fire apparatus 10%

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 6—Fire apparatus 16 years 6½%

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 3—Fire equipment
- Fire-alarm systems 25 years 4%
- Movable equipment 15 6¼
- Sorinkler system Same as building.

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 9—Extinguishers, fire 3 years 33½%

Fishing

<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cleaners and graders</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>Launches, fishing</td>
<td>6</td>
<td>16½</td>
</tr>
<tr>
<td>Nets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gill</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>Trap</td>
<td>5</td>
<td>20</td>
</tr>
<tr>
<td>Seines, gears, etc.</td>
<td>4</td>
<td>25</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

Fishing tackle industry  
FISHING tackle. (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation.)  
Accountant, tax supplement, March 30, 1929, June 28, 1930, p. 141; 254.  
- Engines, boilers and shafting  5%
- Fishing hook and rod making machinery  6
- Electric motors  7½
  
(written down value)

Flasks  
HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A., c1928, p. 190.  
Reasonable allowance for depreciation on equipment, wooden flasks and iron flasks used in iron foundry determined at 10 per cent, 33⅓ per cent, and 16⅔ per cent, respectively, of cost. Long Island foundry co. 2 B. T. A. 464.

Floats  
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.  
p. 9—Floats, bridge, (steel)  5 years  20%

Flock manufacturing  
Plant and machinery generally  6%
  
(written down value)

Floor coverings  
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.  
p. 12—Floor coverings

<table>
<thead>
<tr>
<th>Item</th>
<th>Normal conditions</th>
<th>Severe conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bolters</td>
<td>13</td>
<td>7½</td>
</tr>
<tr>
<td>Breakers</td>
<td>13</td>
<td>7½</td>
</tr>
<tr>
<td>Calendar</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Centrifugals, molded inlays</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Coating machines</td>
<td>15</td>
<td>6⅔</td>
</tr>
<tr>
<td>Conveyors</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Cranes</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Dry systems, felt facing</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Facing machines, felt</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Grinding machines</td>
<td>18</td>
<td>5½</td>
</tr>
<tr>
<td>Heaters</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Kettles, copper</td>
<td>20</td>
<td>6</td>
</tr>
<tr>
<td>Kettles, steam jacket</td>
<td>17</td>
<td>6</td>
</tr>
<tr>
<td>Mills, pebble</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Mixing machines</td>
<td>20</td>
<td>5</td>
</tr>
</tbody>
</table>

Floors  
LIFE of industrial equipment; from Industrial engineering, American appraisal news, July 1929, p. 99.  

<table>
<thead>
<tr>
<th>Floors:</th>
<th>Normal conditions</th>
<th>Severe conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>concrete untreated</td>
<td>15</td>
<td>5</td>
</tr>
<tr>
<td>birch plank</td>
<td>7</td>
<td>3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Normal conditions</th>
<th>Severe conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Birch plank</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>Wood block</td>
<td>10</td>
<td>5</td>
</tr>
</tbody>
</table>

Flour mills  

<table>
<thead>
<tr>
<th>Item</th>
<th>%</th>
</tr>
</thead>
</table>
| Flour and gist mills: | 3
| grain tanks, crib construction | 4
| grain tanks, concrete | 2.5
| grain tanks, tile | 3
| roller mills | 2.5
| sifters | 3
| purifiers | 4
| reels | 4

CONDRAY, WILLIAM W. Building a $325,000 line to credit to serve a growing mill. American miller, Sept. 1929, p. 897.  
Buildings and grain tanks  2½%
Operating machinery  10%
Machinery and equipment used in producing power  12½%

FLOUR milling. (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation.) Accountant, tax supplement, March 30, 1929, June 28, 1930, p. 141; 254.  
Steam power and shafting  5%
Electric motors and other electric plant, gas and oil engines (other than Diesel type engines), roller mills, automatic weighers, spouting, elevators and conveyors (with lagging)  7½%
Other plant and machinery including Diesel type engines | 10
Engines, boilers and main shafting | 5

(written down value)

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A., c1928, p. 190.  
DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

Flumes

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 6—Flumes 25 years 4%

Folding and sealing machines

See Depreciation, depletion and obsolescence—Mechanical devices.

Foods

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 13—Breakfast foods, cereals

<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
<th>peanut butter</th>
<th>%</th>
<th>Nailing machines</th>
<th>%</th>
<th>Packing machines</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aspirators</td>
<td>15</td>
<td>63½</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Benches, packing</td>
<td>20</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bins, brick</td>
<td>30</td>
<td>33½</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bins, grain, wood</td>
<td>20</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Blanchers, peanut</td>
<td>10</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Blower systems</td>
<td>15</td>
<td>63½</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Burners, gas or oil</td>
<td>15</td>
<td>63½</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carpenter and machine-shop equipment</td>
<td>20</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carton machines</td>
<td>15</td>
<td>63½</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chain blocks</td>
<td>20</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Cleaners</td>
<td>15</td>
<td>63½</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Conveyors</td>
<td>15</td>
<td>63½</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cookers, cereal, steel</td>
<td>10</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coolers</td>
<td>10</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cranes, traveling, electric</td>
<td>20</td>
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<td>Cutting machines, stencil</td>
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<tr>
<td>Drying equipment</td>
<td>15</td>
<td>63½</td>
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<td>Elevators, bucket</td>
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<td>Flakers</td>
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<tr>
<td>Hullers</td>
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<td>Kettles, copper</td>
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<tr>
<td>Labeling machines</td>
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<td>Mills</td>
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</table>

Forges

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 9—Forges, gas or oil burning

10 years 10%

Forging


| Heating furnaces          | 10 | %  | 33½ |
| Drop hammers              | 4  | %  | 5   |
| INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 140.

Drop forgers and stampers: plant and machinery generally (excluding furnaces)

(written down value) 7½%

Forms

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 9—Forms:

<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
<th>pipes</th>
<th>%</th>
<th>roads</th>
<th>%</th>
<th>tunnels and conduits</th>
<th>%</th>
<th>walls</th>
<th>%</th>
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</thead>
<tbody>
<tr>
<td>concrete (metal pans)</td>
<td>5</td>
<td>20</td>
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<tr>
<td>concrete, supports, adjust-</td>
<td>4</td>
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<td></td>
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<tr>
<td>steel for—</td>
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<tr>
<td>pavements</td>
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</tbody>
</table>

Foundations

MONTGOMERY, ROBERT HEISTER. Foundations. (In his Income tax procedure, 1929. p. 313.) Foundations, concrete (for machines) 3%

Foundries

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


<table>
<thead>
<tr>
<th>Item</th>
<th>%</th>
<th>%</th>
<th>years</th>
<th>%</th>
<th>years</th>
<th>%</th>
</tr>
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<tbody>
<tr>
<td>Bottom boards</td>
<td>2</td>
<td>25</td>
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<td>2</td>
<td>25</td>
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<tr>
<td>Boxes</td>
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<td>25</td>
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<td>2</td>
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<tr>
<td>Foundry equipment</td>
<td>5</td>
<td>25</td>
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<td>5</td>
<td>25</td>
<td>25</td>
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<tr>
<td>Flasks, iron and wooden</td>
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<td>25</td>
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Foundries

<table>
<thead>
<tr>
<th>Item</th>
<th>%</th>
<th>Moulding machines, jolt</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cupolas</td>
<td>4</td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>Electric furnaces</td>
<td>6</td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>Malleable furnaces</td>
<td>5</td>
<td></td>
<td>5</td>
</tr>
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</table>
DEPRECIATION, DEPLETION AND OBSOLOCENCE—Foundries—(Continued)

DEPRECIATION rates and income tax; Brass bounders employers' association. Incorporated accountants' journal, Feb. 1931, p. 184.

Brass foundries

<table>
<thead>
<tr>
<th>Item</th>
<th>%</th>
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</thead>
<tbody>
<tr>
<td>Cupolas</td>
<td>5%</td>
</tr>
<tr>
<td>Exhausters</td>
<td>5%</td>
</tr>
<tr>
<td>Drying equipment</td>
<td>5%</td>
</tr>
<tr>
<td>Other plant and machinery</td>
<td>7%</td>
</tr>
</tbody>
</table>

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A., c1928. p. 186, 190.

Foundry. Allowed at 7½% per cent. Fox River iron co., 5 B. T. A. 810.

MONTGOMERY, ROBERT HEISTER. Foundries. (In his Income tax procedure, 1929. p. 313.)

### Foundries

<table>
<thead>
<tr>
<th>Item</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Blowers</td>
<td>10</td>
</tr>
<tr>
<td>Buildings</td>
<td>5</td>
</tr>
<tr>
<td>Buildings (brick and steel)</td>
<td>5</td>
</tr>
<tr>
<td>Buildings (concrete and steel sash)</td>
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<tr>
<td>Building (truss iron)</td>
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<tr>
<td>Core ovens</td>
<td>10</td>
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<tr>
<td>Cranes</td>
<td>10</td>
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<tr>
<td>Cupolas</td>
<td>10</td>
</tr>
<tr>
<td>Equipment, general</td>
<td>7½</td>
</tr>
<tr>
<td>Jarring machines</td>
<td>10</td>
</tr>
<tr>
<td>Molding machines</td>
<td>10</td>
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<tr>
<td>Steel rafters</td>
<td>10</td>
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**p.1—Foundries:**

<table>
<thead>
<tr>
<th>Item</th>
<th>%</th>
<th>Years</th>
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</thead>
<tbody>
<tr>
<td>Masonry, brick, concrete, reinforced</td>
<td>50</td>
<td>1929</td>
</tr>
<tr>
<td>Reinforced brick and steel frame,</td>
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<tr>
<td>steel and stucco (fireproof)</td>
<td>40</td>
<td>2½</td>
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<td>Masonry, slow burning with or without steel frame</td>
<td>25</td>
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<tr>
<td>Masonry with frame interior frame</td>
<td>25</td>
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</table>

**p. 18-20—Iron and steel foundries,**

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<tr>
<th>Item</th>
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<tbody>
<tr>
<td>Accumulators, hydraulic</td>
<td>22</td>
<td>18</td>
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<tr>
<td>Barrels, tumbling</td>
<td>13</td>
<td>1½</td>
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<tr>
<td>Barrows, cupola charging</td>
<td>5</td>
<td>20</td>
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<tr>
<td>Basins, settling</td>
<td>20</td>
<td>5</td>
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<tr>
<td>Beds</td>
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<tr>
<td>cooling</td>
<td>20</td>
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<tr>
<td>hot</td>
<td>20</td>
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<td>Benches:</td>
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<tr>
<td>chipping and finishing</td>
<td>6</td>
<td>1⅔</td>
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<td>coke</td>
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<tr>
<td>work (wood)</td>
<td>10</td>
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<td>Bins and hoppers</td>
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<td>steel</td>
<td>22</td>
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<td>timber</td>
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<td>Blast equipment, sand</td>
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<td>Bridges, skip</td>
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<td>Buckets:</td>
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<td>grab</td>
<td>12</td>
<td>8½</td>
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<td>sand</td>
<td>13</td>
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<td>Buggies, ingot</td>
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<td>Burning equipment:</td>
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<td>gas, tar or oil</td>
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<td>6½</td>
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<td>pulverized coal</td>
<td>16</td>
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<td>Calcining plants</td>
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<td>Car haulage systems</td>
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<td>charging, for gas producers</td>
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<td>for roll-over machines</td>
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<td>Charging machines</td>
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<td>Chariots, ingot</td>
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<td>Reheating</td>
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<td>Furnace shells, blast and electric (same as furnace)</td>
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<td>Gear drives, reduction. (same as machines operated)</td>
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</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Foundries—(Continued)

<table>
<thead>
<tr>
<th>Years</th>
<th>% of Cost</th>
<th>Years</th>
<th>% of Cost</th>
</tr>
</thead>
<tbody>
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<td>1</td>
<td>10</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>2</td>
<td>9</td>
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<tr>
<td>3</td>
<td>8</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>4</td>
<td>7</td>
<td>7</td>
<td>7</td>
</tr>
<tr>
<td>5</td>
<td>6</td>
<td>6</td>
<td>6</td>
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<tr>
<td>6</td>
<td>5</td>
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<td>7</td>
<td>4</td>
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<td>4</td>
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<td>8</td>
<td>3</td>
<td>3</td>
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<td>2</td>
<td>2</td>
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<tr>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

Fruit

See also Depreciation, depletion and obsolescence—Fruit trees; Vineyards.


p. 7—Picking equipment, fruit

Fruit trees


Fordson, 5 B. T. A. 992 25%

Lemon grove 5 B. T. A. 992 3½

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928 p. 192, 194, 195.

Lemon trees. Useful life determined to be 30 years. Kaweah lemon co., 5 B. T. A. 992.

Orange orchard. Allowed at 3½ per cent, the period of development to point of production not being considered in determining useful life. Redlands security co., 5 B. T. A. 194.

Pear orchard. 5 per cent depreciation allowed. L. H. Wilbur, 5 B. T. A. 597.

MONTGOMERY, ROBERT HEISTER. Fruit trees. (In his Income tax procedure, 1929. p. 313-4, 316-7.)

Fruit trees:

| Apple | 5% | Orcherds:
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Lemon</td>
<td>3½</td>
<td>apple</td>
</tr>
<tr>
<td>Orange</td>
<td>3½</td>
<td>peach</td>
</tr>
<tr>
<td>Peach</td>
<td>5</td>
<td>pear</td>
</tr>
<tr>
<td>Pear</td>
<td>5</td>
<td>prune</td>
</tr>
</tbody>
</table>


p. 6—Groves:

<table>
<thead>
<tr>
<th>Almond</th>
<th>40</th>
<th>2½</th>
</tr>
</thead>
<tbody>
<tr>
<td>Apricot</td>
<td>40</td>
<td>2½</td>
</tr>
<tr>
<td>Lemon</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Orange</td>
<td>18</td>
<td>5</td>
</tr>
<tr>
<td>Walnut</td>
<td>33</td>
<td>3</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Fresh</th>
<th>15</th>
<th>6½</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Gas or oil</td>
<td>7</td>
<td>14</td>
</tr>
</tbody>
</table>

Furnaces

ELECTRIC furnaces and plant and machinery used in connection. (Income-tax depreciation allowances; schedule of agreed normal rates of depreciation.) Accountant, tax supplement, March 30, 1929, June 28, 1930, p. 149, 146, 253.

All parts of furnace (including transformers, switch gear, high and low cable connections, furnaces, tilting gear and regulators), but not foundations, buildings, equipment.

12½%

(Rate on written-down value after deducting all allowances.)

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928 p. 194.

Depreciation rates allowed at 7½ per cent on ovens and furnaces and 10 per cent on furniture and fixtures. St. Louis malleable casting co. 9 B. T. A. 110.


p. 6—Furnaces:

<table>
<thead>
<tr>
<th>Evaporators, dry</th>
<th>15</th>
<th>6½</th>
</tr>
</thead>
<tbody>
<tr>
<td>Heating</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>p. 9-metal melting—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>6½</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>5</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Average</th>
<th>High</th>
<th>Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manufacturing</td>
<td>9.8</td>
<td>20</td>
</tr>
<tr>
<td>Banks</td>
<td>9.3</td>
<td>15</td>
</tr>
<tr>
<td>Wholesale</td>
<td>9.9</td>
<td>20</td>
</tr>
</tbody>
</table>

Retail chain stores 10.0 10 10
### DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

ANNUAL depreciation rates allowed by decisions of the United States board of tax appeals. Bound with:


**Fixtures**

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate of Depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 B. T. A. 391</td>
<td>6%</td>
</tr>
<tr>
<td>2 B. T. A. 464</td>
<td>10</td>
</tr>
<tr>
<td>1 B. T. A. 112</td>
<td>10</td>
</tr>
<tr>
<td>2 B. T. A. 1212</td>
<td>2½</td>
</tr>
<tr>
<td>1 B. T. A. 1022</td>
<td>3½</td>
</tr>
<tr>
<td>5 B. T. A. 57</td>
<td>10</td>
</tr>
<tr>
<td>3 B. T. A. 391</td>
<td>6%</td>
</tr>
<tr>
<td>9 B. T. A. 734</td>
<td>4</td>
</tr>
</tbody>
</table>

**Furniture and fixtures**

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate of Depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 B. T. A. 108</td>
<td>20</td>
</tr>
<tr>
<td>2 B. T. A. 223</td>
<td>10</td>
</tr>
<tr>
<td>3 B. T. A. 292</td>
<td>4</td>
</tr>
<tr>
<td>2 B. T. A. 623</td>
<td>10</td>
</tr>
<tr>
<td>2 B. T. A. 745</td>
<td>10</td>
</tr>
<tr>
<td>3 B. T. A. 684</td>
<td>10</td>
</tr>
<tr>
<td>2 B. T. A. 377</td>
<td>10</td>
</tr>
<tr>
<td>6 B. T. A. 590</td>
<td>10</td>
</tr>
<tr>
<td>2 B. T. A. 1252</td>
<td>10</td>
</tr>
<tr>
<td>5 B. T. A. 810</td>
<td>7½</td>
</tr>
<tr>
<td>7 B. T. A. 202</td>
<td>10</td>
</tr>
<tr>
<td>9 B. T. A. 69</td>
<td>5</td>
</tr>
<tr>
<td>10 B. T. A. 110</td>
<td>10</td>
</tr>
<tr>
<td>1 B. T. A. 409</td>
<td>10</td>
</tr>
<tr>
<td>9 B. T. A. 601</td>
<td>8</td>
</tr>
<tr>
<td>11 B. T. A. 154</td>
<td>10</td>
</tr>
<tr>
<td>10 B. T. A. 538</td>
<td>10</td>
</tr>
<tr>
<td>10 B. T. A. 433</td>
<td>10</td>
</tr>
<tr>
<td>2 B. T. A. 312</td>
<td>10</td>
</tr>
<tr>
<td>2 B. T. A. 312</td>
<td>10</td>
</tr>
<tr>
<td>10 B. T. A. 946</td>
<td>2½</td>
</tr>
</tbody>
</table>

**Office fixtures**

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate of Depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>9 B. T. A. 858</td>
<td>10</td>
</tr>
</tbody>
</table>


**Furniture and fixtures:**

- **wood, cheap grade**
  - 5%  
- **wood, medium grade**
  - 4%  
- **wood, high grade**
  - 3.50%

**CARD system for depreciation accounting for furniture.** American accountant, March 1930, p. 120–1.

HARTMAN, DENNIS, ed. *Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A., c. 1928*, p. 190, 191, 194, 197.

- **Rate of 5.5% per cent on permanent fixtures used in iron casting manufacturing plant allowed. Rockford malleable iron works, 2 B. T. A. 817.**
- **Deduction computed at the rate of 10 per cent on diminishing balances held reasonable and approved. Good mfg. co., 7 B. T. A. 202.**
- **Depreciation on furniture and equipment used in newspaper business allowed at 4 per cent. Daily pantagraph co., 9 B. T. A. 1173.**
- **Office furniture and equipment. Rate of 10 per cent on furniture, fixtures, and equipment account, which included typewriting, adding and bookkeeping machines having useful life of less than 10 years and desks and other furniture having useful life in excess of 10 years, held reasonable. Citizens trust co., 2 B. T. A. 1239.**
- **Rate of 15 per cent held reasonable. Irving Berlin, inc., 2 B. T. A. 377.**
- **Rate of 10 per cent approved, in absence of evidence that depreciation occurred at greater rate.**

KLEIN, JOSEPH J. Depreciation rates. (In his *1931 cumulative supplement to Federal income taxation, 1931*, p. 443.)

- **Furniture and fixtures**
  - Horn and Hardart baking co. 20 B. T. A. 486 7½ and 10%
  - Steverson, J. N. 18 B. T. A. 1099 10
  - Independent Aetna sprinkler co. 15 B. T. A. 521 15
  - Croninger packing co. 14 B. T. A. 345 10
  - P Kieser & son co., inc. 15 B. T. A. 359 10
  - Kay manufacturing co. 18 B. T. A. 753 10

**Fixtures**

- First national bank of Thompson, Iowa, 2 B. T. A. 735. 10%
- Yost and Herrell, 2 B. T. A. 745.
- Long Island foundry co., inc. 2 B. T. A. 464.

**Fixtures, factory**

- Art metal const. co. 4 B. T. A. 493. 5
- The Rockford malleable iron works, 2 B. T. A. 817. 20

**Fixtures, permanent**

- The Rockford malleable iron works, 2 B. T. A. 817. 5.5
- First national bank of Thompson, Iowa, 2 B. T. A. 735. 10
- Louis Titus, 2 B. T. A. 754. 7
- Yost & Herrell, 2 B. T. A. 745.
- Irving Berlin, inc., 2 B. T. A. 377. 15

**Furniture, office**

- Furniture (rented to moving picture studios) 14

- Elsie Kasper, 7 B. T. A. 1081.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Furniture and Fixtures—(Continued)

Furniture and fixtures

<table>
<thead>
<tr>
<th>Item</th>
<th>Manufacturer</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Turning</td>
<td>Eggert-Young co. v. Commissioner, 4 B. T. A. 1285</td>
<td>5%</td>
</tr>
<tr>
<td>Tables</td>
<td>Harmony grove mills, inc., 2 B. T. A. 75</td>
<td>10</td>
</tr>
<tr>
<td>Jointers</td>
<td>Anderson mfg. co., 1 B. T. A. 1243</td>
<td>5%</td>
</tr>
<tr>
<td>Wardrobes</td>
<td>Swinehart tire &amp; rubber co., 2 B. T. A. 223</td>
<td>4</td>
</tr>
<tr>
<td>Shop</td>
<td>A. Backus, Jr. &amp; sons, 6 B. T. A. 590</td>
<td>4⅔</td>
</tr>
<tr>
<td>Shapers</td>
<td>Cooperative publishing co., 5 B. T. A. 340</td>
<td>2.50</td>
</tr>
<tr>
<td>Fixtures, bank</td>
<td>First state bank, 5 B. T. A. 1176</td>
<td>3</td>
</tr>
<tr>
<td>Fixtures, hotel</td>
<td>Good mfg. co., 7 B. T. A. 202</td>
<td>5</td>
</tr>
<tr>
<td>Fixtures, news-beaver plant</td>
<td>Clinton G. Edgar, 10 B. T. A. 110</td>
<td>3</td>
</tr>
<tr>
<td>Fixtures, office</td>
<td>Quito electric light &amp; power co., 10 B. T. A. 538</td>
<td>3</td>
</tr>
<tr>
<td>Fixtures, hotel</td>
<td>La Francaise piece dye works, 14 B. T. A. 71</td>
<td>4</td>
</tr>
<tr>
<td>Fixtures, office</td>
<td>Fidelity trust co., 3 B. T. A. 292</td>
<td>4⅔</td>
</tr>
<tr>
<td>Fixtures, hotel</td>
<td>Bank of Brady, 3 B. T. A. 391</td>
<td>3</td>
</tr>
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<td>Fixtures, office</td>
<td>Hotel Grunewald co., ltd., 5 B. T. A. 761</td>
<td>10</td>
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<tr>
<td>Fixtures, office</td>
<td>The daily pantagraph, inc., 9 B. T. A. 1173</td>
<td>4</td>
</tr>
<tr>
<td>Fixtures, office</td>
<td>Guyton &amp; Cumber mfg. co., 2 B. T. A. 312</td>
<td>10</td>
</tr>
<tr>
<td>Fixtures, office</td>
<td>Kunkel &amp; co., inc., 3 B. T. A. 133</td>
<td>4</td>
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<tr>
<td>Fixtures, office</td>
<td>MacDonald-Kaitchuck ptg. co. v. Commissioner, 4 B. T. A. 996</td>
<td>4½</td>
</tr>
<tr>
<td>Fixtures, office</td>
<td>Columbus bread co., 4 B. T. A. 1126</td>
<td>4</td>
</tr>
<tr>
<td>Fixtures, office</td>
<td>The law &amp; credit co. 5 B. T. A. 37</td>
<td>4⅔</td>
</tr>
<tr>
<td>Fixtures, office</td>
<td>Boericking &amp; Runyon, 3 B. T. A. 684</td>
<td>4⅔</td>
</tr>
<tr>
<td>Fixtures, office</td>
<td>Palmetto coal co., 11 B. T. A. 154 (Non-acquiescence by Commissioner, C. B. June, 1929, p. 58, now pending before Ct. App., D. C.)</td>
<td>3</td>
</tr>
<tr>
<td>Fixtures, office</td>
<td>Hickory spinning co., 2 B. T. A. 439</td>
<td>20</td>
</tr>
</tbody>
</table>

MONTGOMERY, ROBERT HEISTER. Furniture and fixtures. (In his Income tax procedure, 1929, p. 313.)

Furniture and fixtures

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office equipment</td>
<td>4%</td>
</tr>
<tr>
<td>(on diminishing balance)</td>
<td>10</td>
</tr>
<tr>
<td>Furniture and fixtures (boarding house)</td>
<td>7</td>
</tr>
<tr>
<td>Furniture and fixtures (hotel)</td>
<td>10</td>
</tr>
<tr>
<td>Furniture and fixtures (offices)</td>
<td>10</td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cases:</td>
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<td></td>
</tr>
<tr>
<td>book</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>display</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Chairs:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>bentwood</td>
<td>5</td>
<td>20</td>
</tr>
<tr>
<td>heavy</td>
<td>16</td>
<td>6¾</td>
</tr>
<tr>
<td>Desks</td>
<td>15</td>
<td>6¾</td>
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</table>


Furniture manufacturers


<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Band saws</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jigs and scroll saws</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Circular saws</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gang edgers and rippers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cut off saws and trimmers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Swing cut off saws</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Planers and matchers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surfacers</td>
<td>2.50</td>
<td></td>
</tr>
</tbody>
</table>


Furniture, boilers and shafting

<table>
<thead>
<tr>
<th>Item</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Engines</td>
<td>5%</td>
</tr>
<tr>
<td>General plant and machinery and electric motors</td>
<td>7½</td>
</tr>
</tbody>
</table>

Vehicles propelled by steam power (steam wagons and lorries)

Vehicles propelled by power derived from internal combustion engines. (motor wagons and lorries)

(written down value)

20

Garages

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 443.)

Garage

Commodore's Point terminal co., 18 B. T. A. 385

MONTGOMERY, ROBERT HEISTER. Garages. (In his Income tax procedure, 1929, p. 313.)

Garages (brick)


Public garages: Life years

<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>steel frame, fire proof</td>
<td>50</td>
</tr>
<tr>
<td>reinforced concrete</td>
<td>50</td>
</tr>
<tr>
<td>masonry, slow burning, with or</td>
<td></td>
</tr>
</tbody>
</table>

Life years

without steel frame 35

masonry, with frame interior 30

frame 25
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Garages—(Continued)

PROUTY, W. L., COLLINS, CLEM W., and PROUTY, FRANK H. Garages and service stations. (In their Appraisers and assessors manual, 1930, p. 217-30.)

Denver (1930) Public garage buildings:

<table>
<thead>
<tr>
<th>Class</th>
<th>Poor</th>
<th>Average</th>
<th>Good</th>
<th>Poor</th>
<th>Average</th>
<th>Good</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brick A</td>
<td>20</td>
<td>25</td>
<td>30</td>
<td>5</td>
<td>2</td>
<td>3.3</td>
</tr>
<tr>
<td>Brick B</td>
<td>30</td>
<td>40</td>
<td>50</td>
<td>2.5</td>
<td>2.5</td>
<td>2</td>
</tr>
<tr>
<td>Brick C</td>
<td>40</td>
<td>50</td>
<td>55</td>
<td>2.5</td>
<td>2</td>
<td>1.8</td>
</tr>
<tr>
<td>Brick D</td>
<td>50</td>
<td>55</td>
<td>65</td>
<td>2</td>
<td>1.8</td>
<td>1.5</td>
</tr>
</tbody>
</table>

Denver (1930) Private garages:

<table>
<thead>
<tr>
<th>Class</th>
<th>Poor</th>
<th>Average</th>
<th>Good</th>
<th>Poor</th>
<th>Average</th>
<th>Good</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frame A</td>
<td>25</td>
<td>30</td>
<td>40</td>
<td>4</td>
<td>3.3</td>
<td>2.5</td>
</tr>
<tr>
<td>Brick A</td>
<td>25</td>
<td>30</td>
<td>40</td>
<td>4</td>
<td>3.3</td>
<td>2.5</td>
</tr>
</tbody>
</table>

UNITED STATES. Internal revenue, Bureau of Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931. P. 3—Garages:

masonry, brick, concrete, reinforced concrete, brick veneers, steel, steel frame, steel and stucco (fireproof)—

Years %

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>private</td>
<td>50</td>
</tr>
<tr>
<td>public</td>
<td>50</td>
</tr>
<tr>
<td>masonry, slow-burning with or without steel frame— private</td>
<td>40</td>
</tr>
<tr>
<td>public</td>
<td>35</td>
</tr>
</tbody>
</table>

Gas

See also Depreciation, depletion and obsolescence—Natural gas.


<table>
<thead>
<tr>
<th>Engines:</th>
<th>%</th>
<th>gas</th>
<th>4</th>
<th>motorcycle converters</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>gas</td>
<td>5</td>
<td>switchboards</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td></td>
<td>gas producers</td>
<td>4</td>
<td>Transformers, station</td>
<td>5</td>
</tr>
<tr>
<td>Electric generators:</td>
<td>3.50</td>
<td>alternating current, slow speed</td>
<td>oil insulated</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>alternating current, high speed</td>
<td>4</td>
<td>air cooled</td>
<td>6</td>
</tr>
</tbody>
</table>

GAS undertakings (not owned by municipal or public authorities). (Income tax-depreciation allowances; schedule of agreed normal rates of depreciation.) Accountant, tax supplement, March 30, 1929, June 28, 1930, p. 141; 254.

Gas holders

3% Meters, cookers, and gas fires

(written down value) 10

PUBLIC UTILITIES REPORTS, 1928 B. Transmission line equipment of a natural gas company was depreciated approximately 1 per cent a year where there was a certain amount of deterioration in the iron and steel pipe not disclosed by a superficial examination. Re Cumberland and Allegeny gas company (W. Va.) p. 20.

PUBLIC UTILITIES REPORTS, 1928 B. Transmission line equipment of a natural gas company was depreciated approximately 1 per cent a year where there was a certain amount of deterioration in the iron and steel pipe not disclosed by a superficial examination. Re Cumberland and Allegeny gas company (W. Va.) p. 20.

PUBLIC UTILITIES REPORTS, 1928 D. Allowance of 3 per cent for depreciation of physical property of a gas utility was sustained upon appeal. Wichita gas company v. Public service commission (Kansas supreme court.) p. 124.

PUBLIC UTILITIES REPORTS, 1928 E. Allowance of 5 per cent for depreciation of physical property of a natural gas utility was made for annual depreciation. Re Great Falls gas company (Mont.) p. 847.

PUBLIC UTILITIES REPORTS, 1929 A. Allowance of 2 per cent of the fair value of natural gas properties was fixed as a proper figure for depreciation, where the properties were well maintained and where a large amount had already accumulated in the depreciation reserve. Re Fort Worth gas company (Tex.) p. 148.

PUBLIC UTILITIES REPORTS, 1929 A. Gas company was directed to set aside a sum equal to one and one-half per cent of its depreciable property as a depreciation reserve. Re Laclede gas light company (Mo.) p. 381.

PUBLIC UTILITIES REPORTS, 1930 C. Annual allowance of 3.6 per cent of the rate base or 4 per cent on the value of the physical property of a gas utility was held to be a reasonable amount for annual depreciation. Re Fort Worth gas co. v. Fort Worth (United States district court.) p. 203.

PUBLIC UTILITIES REPORTS 1930 D. Allowance of 5 per cent of sales was permitted to be charged to operating expenses of a gas utility and concurrently credited to the retirement reserve. Re Michigan federated utilities (Mich.) p. 506.

PUBLIC UTILITIES REPORTS. 1931 B. Allowance of 5 per cent was made for depreciation and amortization in fixing rates for a natural gas utility. Re Oklahoma natural gas corporation (Okla.) p. 470.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Gas—(Continued)
PUBLIC UTILITIES REPORTS, 1931 B. Allowance of 8 per cent of all physical depreciable property of a natural gas utility, to be computed on the basis of present value, was made for depreciation. Re Bowdoin utilities company (Mont.) p. 26.

Gas compressor plant
PHILPOTT, O. A. Compressor plant operation costs; detailed cost figures for a medium and a small sized steam-driven gas compressor plant. Gas age-record, Sept. 22, 1928, p. 357. 4% Gas compressor (one compressor)

Generators
p. 5—Generators, alternators, motors and dynamos:
   (a) large units, above 3,000 k.v.a. 28 3½
   (b) units from 1,000 k.v.a. to 3,000 k.v.a. 25 4
   (c) units from 0 h. p. to 1,000 k. v. a.—
      (1) high-speed, direct connected 20 5
      (2) high-speed, belt-driven 17 6
      (3) low-speed, direct connected 25 4
      (4) low-speed, belt-driven 22 4¾
   (d) Units below 50 h. p. capacity—
      (1) alternating current 17 6
      (2) direct current 14 7
p. 6—Generators, gas acetylene 14 7
p. 9—Generator sets: steam engine 12 8½
turbine, headlight or floodlight 4 25

Gin machinery
p. 6—Gin machinery, cotton 15 6½

Glass
MONTGOMERY, ROBERT HEISTER Glass manufacture. (In his Income tax procedure, 1929, p. 313.)
Glass manufacture: equipment 8%
machinery 8
p. 25—Glass
For rates see Depreciation, depletion and obsolescence—Ceramics.

Goodwill

Graders
p. 9—Graders: Years %
   blade, road-
   7, 8 foot blade 3 33½ elevating 5 20
   9, 10 foot blade 5 20 rooters, wheel 5 20
   over 10 foot blade 6 16½

Grading
KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 443.)
Grading equipment Parker gravel co., inc., 21 B. T. A. 51. 20%

Grain elevators
KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 443.)
Grain elevator Commodore’s point terminal co., 18 B. T. A. 385. 6%
p. 3—Grain elevator buildings: Years %
masonry, brick, concrete, reinforced concrete, 50 2
brick and steel, steel frame, and stucco (fireproof)
masonry, slow-burning, with or without 40 2½
steel frame
masonry, with frame interior 33 3
frame 25 4
p. 6—Elevator machinery, grain 18 5½
## DEPRECIATION, DEPLETION AND OBsolescence—Grain Elevators—(Continued)

**UNITED STATES.** Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>p. 15—Grain products</th>
<th>Years</th>
<th>%</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aspirators</td>
<td>15</td>
<td>6 63/100</td>
<td>Mixers</td>
<td>25</td>
</tr>
<tr>
<td>Blowers</td>
<td>15</td>
<td>6 63/100</td>
<td>Packers, sack and barrel</td>
<td>20</td>
</tr>
<tr>
<td>Bolting machines</td>
<td>20</td>
<td>5</td>
<td>Purifiers, middlings</td>
<td>20</td>
</tr>
<tr>
<td>Cleaners, sack</td>
<td>15</td>
<td>6 63/100</td>
<td>Reels, bolting</td>
<td>20</td>
</tr>
<tr>
<td>Cockle machines</td>
<td>20</td>
<td>5</td>
<td>Scales:</td>
<td>15</td>
</tr>
<tr>
<td>Conveyors, spiral steel</td>
<td>20</td>
<td>5</td>
<td>automatic pendulum</td>
<td>15</td>
</tr>
<tr>
<td>Coolers</td>
<td>10</td>
<td>10</td>
<td>platform</td>
<td>20</td>
</tr>
<tr>
<td>Dryers</td>
<td>15</td>
<td>6 63/100</td>
<td>Scourers, wheat</td>
<td>10</td>
</tr>
<tr>
<td>Dust collectors</td>
<td>20</td>
<td>5</td>
<td>Separators: cracked corn</td>
<td>10</td>
</tr>
<tr>
<td>Dressers, flour</td>
<td>40</td>
<td>2 1/3</td>
<td>magnetic</td>
<td>20</td>
</tr>
<tr>
<td>Elevators, flour, endless chain type</td>
<td>15</td>
<td>6 63/100</td>
<td>wheat</td>
<td>40</td>
</tr>
<tr>
<td>Graders, wheat</td>
<td>20</td>
<td>5</td>
<td>sieve</td>
<td>10</td>
</tr>
<tr>
<td>Heaters, wheat</td>
<td>15</td>
<td>6 63/100</td>
<td>Sifters</td>
<td>15</td>
</tr>
<tr>
<td>Mills: feed</td>
<td>15</td>
<td>6 63/100</td>
<td>Trucks, hand</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>25</td>
<td>4</td>
<td>Washers, wheat</td>
<td>10</td>
</tr>
<tr>
<td>roller</td>
<td>40</td>
<td>2 1/3</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Grape vines

See Depreciation, depletion and obsolescence—Vineyards.

### Gravel

See Depreciation, depletion and obsolescence—Sand and gravel.

### Greenhouses


HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 191.

Greenhouses. Increased deduction not approved for lack of evidence 7 1/2 per cent allowed. C. A. Dahl, 10 B. T. A. 915.

Useful life of greenhouses used by cemetery determined to be 15 years. Olinger mortuary association, 6 B. T. A. 773.


Greenhouses:

- Olinger mortuary association, 6 B. T. A. 773, 6 1/2%
- C. A. Dahl co., 10 B. T. A. 915, 7 1/2%

PROUTY, W. L., COLLINS, CLEM W., and PROUTY, FRANK H. Greenhouses, barns, sheds and miscellaneous buildings. (In their Appraisers and assessors manual, 1390. p. 231–6.)

Denver (1930) Greenhouses:

<table>
<thead>
<tr>
<th>Life, years</th>
<th>Poor</th>
<th>Average</th>
<th>Good</th>
<th>Annual physical depreciation %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class A</td>
<td>10</td>
<td>15</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Class B</td>
<td>20</td>
<td>25</td>
<td>30</td>
<td>5</td>
</tr>
</tbody>
</table>

**UNITED STATES.** Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>p. 6—Houses, green</th>
</tr>
</thead>
<tbody>
<tr>
<td>25 years</td>
</tr>
</tbody>
</table>

### Grinders

**UNITED STATES.** Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>p. 9—Grinders:</th>
</tr>
</thead>
<tbody>
<tr>
<td>metal surface</td>
</tr>
<tr>
<td>saw filers and setters</td>
</tr>
<tr>
<td>surface concrete</td>
</tr>
</tbody>
</table>

### Grocery trade

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 191.

Allowance of 5 per cent on furniture and fixtures of retail grocery store and 10 per cent on Piggly Wiggly equipment held sufficient. Georgia grocery co., 5 B. T. A. 190.

### Groves

See Depreciation, depletion and obsolescence—Fruit trees.

### Hammers

**UNITED STATES.** Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>p. 9—Hammers:</th>
</tr>
</thead>
<tbody>
<tr>
<td>electric</td>
</tr>
<tr>
<td>pneumatic riveting</td>
</tr>
</tbody>
</table>

### Hand trucks

KLEIN, JOSEPH J. Depreciation rates. (In his *1931 cumulative supplement to Federal income taxation*, 1931, p. 444.)

| Scales and hand trucks | Long, David T., 17 B. T. A. 584 | 25% |
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Handkerchief manufacturing

HANDKERCHIEF and embroidery manufacturing. (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation.) Accountant, tax supplement, March 30, 1929, June 28, 1930, p. 141; 254.

Fixed plant (engines, boilers, shafting, gearings and motors) 5%
Stitching machines 10
(written down value)

Harness

MONTGOMERY, ROBERT HEISTER. Harness. (In his Income tax procedure, 1929, p. 314.)

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 6—Harness 7 years 14%
p. 9—Harness 4 25

Heaters

See also Depreciation, depletion and obsolescence—Stoves; Ovens; Furnaces.

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 9—Heaters, asphalt, tar and pitch kettles 4 years 25%

Heating


Heating plant 2 B. T. A. 1231


Heating systems: 5%

Hot blast—fire box—
blowers 5.00
heating units 5.00
air piping 6.00
hot water and steam boilers—
cast iron sectional 4.00

MONTGOMERY, ROBERT HEISTER. Heating equipment. (In his Income tax procedure, 1929, p. 314.)

Heating equipment 5%
Heating system

UNITED STATES. Internal revenue, Bureau of Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 3—Heating systems: 20 years 5%
boilers and furnaces
radiators 25 4
Heating systems 18 5½

Hemstitching

HEMSTITCHING. (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation.) Accountant, tax supplement, March 30, 1929, June 28, 1930, p. 141; 254.

Fixed plant (engines, boilers, shafting, gearing and motors) 5%
Hemstitching machinery 10

Holders on

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 9—Holders on, pneumatic 4 years 25%

Horses


Horses 7 B. T. A. 114 16¾%
6 B. T. A. 1112 20

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 191.

Commissioner's allowance of 20 per cent on horses used by coal mining company approved where taxpayer's witness testified that a lower rate was proper. Miller brothers coal co., 6 B. T. A. 1112.

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 443.)

Horses and camp supplies: 15%
Cafisch lumber co., inc., 20 B. T. A. 1223.
Horses and wagons: 12

MONTGOMERY, ROBERT HEISTER Horses. (In his Income tax procedure, 1929. p. 314.)

Horses 10%
15 20

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 6—Horses, breeding or work 10 years 10%
p. 9—Horses 5 20

Hose

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 9—Hose
fire, linen or rubber lined, 5 20
5% oil
7 20

rubber, air, steam or water 10 10
5 20

metal, flexible 10 10
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Hosiers
See Depreciation, depletion and obsolescence—Knit goods.

Hosiers needle industry

INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 141. Hosiers needle making:
- Steam and gas engines, boilers and shafting: 5½%
- Electric motors: 7½%
- Manufacturing machinery: 10 (written down value)

Hospitals
See also Depreciation, depletion and obsolescence—Institutions.


Hospital equipment
- HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 188. Useful life of brick and frame buildings used for a sanitorium determined to be 45 years. Pope sanitorium co., 4 B. T. A. 1085.

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 4—Hospital equipment 15 years 65½%

Hotels
See also Depreciation, depletion and obsolescence—Restaurants, cafes, etc.


HOTEL accountants association Depreciation study; report of depreciation committee. (In Hotel accountants' association. Minutes, twenty-fifth monthly meeting. June 28, 1929, p. 6–15.)

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931. p. 444.) Hotel Pittsburgh hotels co. v. Com'r 43 Fed. (2d) 345. 3½%

MESSENGER, W. D. Depreciation and the equalization method in hotel accounting. (In Hotel accountants' association. Minutes, annual meeting, Dec. 15, 1930.)

MONTGOMERY, ROBERT HEISTER Hotels. (In his Income tax procedure, 1929. p. 314.) Hotels
- Buildings (brick, steel and stone) 3 %
- Furnishings and fixtures 10
- Buildings (frame) 5
- Hotel and apartment buildings 3
- Equipment 5


Hotels:
- steel frame fireproof 35
- reinforced concrete 35
- masonry, with frame interior 26
- frame 22


Simon, PAUL. Hotel depreciation studies. (In American hotel association. Depreciation and obsolescence in hotels, part 2. p. 8–24.)

Buildings: fireproof and semi-fireproof frame 25 to 30 3½ to 4

Furniture, fixtures and equipment (unit rates):
- Guest room furniture 12 8.33
- Springs, mattresses, pillows 9 11.11
- Blankets 6 16.67
- Lobby furniture 8 12.50
- Portable lighting fixtures 8 12.50
- Carpets and rugs 6 16.67
- Curtains, draperies, scarfs 5 20.00
- Dining room furniture 12 8.33
- Kitchen equipment 10 10.00
- Refrigeration system 11 9.09
- Office furniture 14 7.14
- Office machinery 6 16.67
- Laundry machinery 10 10.00
DEPRECIATION, DEPLETION AND OBsolescence—Hotels—(Continued)

window shades and screens 5 20.00
sundry equipment 10 10.00
Furniture, fixtures and equipment:
(composite rate based on above rates in relation to
comparative value of each class to value of total
equipment): rounded to average life 8½ years
China, glass, silver and linen (on original investment):
china 5% per year to 75% of original value at end of 5th year.
glass No depreciation
silver 10% per year to 50% at end of 5th year.
linen 16½% per year to 50% at end of 3rd year.
The total investment in medium sized hotels is averaged about as follows:
Land 20.00%
Building 60.00
Furniture, fixtures and equipment 11.00
Other assets 9.00

Total 100.00%
The building
The depreciation rates now used average as follows:
Fireproof buildings 2%—2½%
Semi-fireproof buildings 2 — 3
Frame buildings 3 — 4

Table 3

<table>
<thead>
<tr>
<th>Building proper including foundation</th>
<th>Ratio of Unit to total cost</th>
<th>Estimated Life in years</th>
<th>Depreciation Rate</th>
<th>Percentage of total cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building proper including foundation</td>
<td>58.46</td>
<td>50</td>
<td>2.00</td>
<td>1.169</td>
</tr>
<tr>
<td>Boilers</td>
<td>1.3</td>
<td>20</td>
<td>5.00</td>
<td>0.065</td>
</tr>
<tr>
<td>Engines and generators</td>
<td>2.5</td>
<td>24</td>
<td>4.17</td>
<td>0.104</td>
</tr>
<tr>
<td>Ventilating</td>
<td>-1.71</td>
<td>15</td>
<td>6.67</td>
<td>0.047</td>
</tr>
<tr>
<td>Refrigeration system</td>
<td>.88</td>
<td>15</td>
<td>6.67</td>
<td>0.058</td>
</tr>
<tr>
<td>Elevator</td>
<td>3.8</td>
<td>15</td>
<td>6.67</td>
<td>0.253</td>
</tr>
<tr>
<td>Plumbing and heating</td>
<td>16.1</td>
<td>17</td>
<td>5.88</td>
<td>0.947</td>
</tr>
<tr>
<td>Electrical work</td>
<td>3.8</td>
<td>26</td>
<td>3.85</td>
<td>0.146</td>
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<tr>
<td>Interior trim, etc.</td>
<td>8.5</td>
<td>20</td>
<td>5.00</td>
<td>0.429</td>
</tr>
<tr>
<td>Tiling and marble</td>
<td>3.95</td>
<td>50</td>
<td>2.00</td>
<td>0.079</td>
</tr>
</tbody>
</table>

100.00 3.293%

The matter of obsolescence does not affect semi-fireproof and frame buildings any more than fireproof buildings. Therefore, depreciation rates heretofore accepted which may be in addition to the 3½% mentioned below will not be disturbed by the reasoning and findings in this investigation of conditions. Consequently the following rates are recommended:
Fireproof and semi-fireproof

<table>
<thead>
<tr>
<th>Frame buildings</th>
</tr>
</thead>
<tbody>
<tr>
<td>3½ to 4%</td>
</tr>
</tbody>
</table>

Table 4

<table>
<thead>
<tr>
<th>Average percentage of group to total investment</th>
</tr>
</thead>
<tbody>
<tr>
<td>21.37%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Guest room furniture</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.84</td>
</tr>
<tr>
<td>Springs, mattresses and pillows</td>
</tr>
<tr>
<td>Blankets</td>
</tr>
<tr>
<td>Lobby Furniture</td>
</tr>
<tr>
<td>Portable lighting fixtures</td>
</tr>
<tr>
<td>Carpets and rugs</td>
</tr>
<tr>
<td>Curtains, draperies and scarfs</td>
</tr>
<tr>
<td>Dining room furniture</td>
</tr>
<tr>
<td>Kitchen machinery and equipment</td>
</tr>
<tr>
<td>Refrigeration system</td>
</tr>
<tr>
<td>Soda fountain</td>
</tr>
<tr>
<td>Office furniture</td>
</tr>
<tr>
<td>Office machinery</td>
</tr>
<tr>
<td>Barber shop equipment</td>
</tr>
<tr>
<td>Laundry machinery</td>
</tr>
<tr>
<td>Window shades and screens</td>
</tr>
<tr>
<td>Sundry equipment</td>
</tr>
</tbody>
</table>

Table 5

<table>
<thead>
<tr>
<th>Group</th>
<th>Highest opinion</th>
<th>Lowest opinion</th>
<th>Average</th>
<th>Suggested in terms of years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Guest room furniture</td>
<td>25%</td>
<td>5%</td>
<td>8.29%</td>
<td>8.33%</td>
</tr>
<tr>
<td>Springs, mattress and pillows</td>
<td>30</td>
<td>4</td>
<td>11.19</td>
<td>11.11</td>
</tr>
<tr>
<td>Blankets</td>
<td>40</td>
<td>4</td>
<td>15.49</td>
<td>16.67</td>
</tr>
<tr>
<td>Lobby furniture</td>
<td>25</td>
<td>4</td>
<td>11.53</td>
<td>12.50</td>
</tr>
<tr>
<td>Portable lighting fixtures</td>
<td>25</td>
<td>3½</td>
<td>13.37</td>
<td>12.50</td>
</tr>
<tr>
<td>Carpets and rugs</td>
<td>35</td>
<td>5</td>
<td>15.96</td>
<td>16.67</td>
</tr>
<tr>
<td>Curtains, draperies and scarfs</td>
<td>50</td>
<td>5</td>
<td>18.45</td>
<td>20.00</td>
</tr>
<tr>
<td>Dining room furniture</td>
<td>15</td>
<td>4</td>
<td>8.27</td>
<td>8.33</td>
</tr>
<tr>
<td>Kitchen machinery and equipment</td>
<td>25</td>
<td>4</td>
<td>10.02</td>
<td>10.00</td>
</tr>
<tr>
<td>Refrigeration system</td>
<td>20</td>
<td>5</td>
<td>9.90</td>
<td>9.99</td>
</tr>
<tr>
<td>Office furniture</td>
<td>15</td>
<td>5</td>
<td>7.18</td>
<td>7.14</td>
</tr>
<tr>
<td>Office machinery</td>
<td>20</td>
<td>5</td>
<td>12.26</td>
<td>16.67</td>
</tr>
<tr>
<td>Laundry machinery</td>
<td>20</td>
<td>5</td>
<td>10.20</td>
<td>10.00</td>
</tr>
<tr>
<td>Window shades and screens</td>
<td>50</td>
<td>5</td>
<td>17.91</td>
<td>20.00</td>
</tr>
<tr>
<td>Sundry equipment</td>
<td>25</td>
<td>5</td>
<td>10.81</td>
<td>10.00</td>
</tr>
</tbody>
</table>
### DEPRECIATION, DEPLETION AND OBSOLESCENCE—Hotels—(Continued)

#### Table no. 6

<table>
<thead>
<tr>
<th>Item</th>
<th>Ratio of unit cost to total cost</th>
<th>Unit rate</th>
<th>Percentage of total cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Guest room furniture</td>
<td>2.55%</td>
<td>8.33%</td>
<td>17.95%</td>
</tr>
<tr>
<td>Springs, mattresses, pillows</td>
<td>6.95</td>
<td>11.11</td>
<td>78.2%</td>
</tr>
<tr>
<td>Blanks</td>
<td>1.35</td>
<td>16.67</td>
<td>308%</td>
</tr>
<tr>
<td>Lobby furniture</td>
<td>4.10</td>
<td>12.50</td>
<td>513%</td>
</tr>
<tr>
<td>Portable lighting fixtures</td>
<td>1.75</td>
<td>12.50</td>
<td>219%</td>
</tr>
<tr>
<td>Curtains, draperies, scarfs</td>
<td>18.95</td>
<td>16.67</td>
<td>313%</td>
</tr>
<tr>
<td>Dining room furniture</td>
<td>4.35</td>
<td>8.33</td>
<td>362%</td>
</tr>
<tr>
<td>Kitchen machinery and equipment</td>
<td>10.75</td>
<td>10.00</td>
<td>1075%</td>
</tr>
<tr>
<td>Refrigeration system</td>
<td>6.20</td>
<td>9.09</td>
<td>558%</td>
</tr>
<tr>
<td>Office furniture</td>
<td>1.65</td>
<td>7.14</td>
<td>116%</td>
</tr>
<tr>
<td>Office machinery</td>
<td>2.05</td>
<td>16.67</td>
<td>342%</td>
</tr>
<tr>
<td>Laundry machinery</td>
<td>7.05</td>
<td>10.00</td>
<td>595%</td>
</tr>
<tr>
<td>Window shades and screens</td>
<td>1.40</td>
<td>20.00</td>
<td>280%</td>
</tr>
<tr>
<td>Sundry equipment</td>
<td>6.25</td>
<td>10.00</td>
<td>625%</td>
</tr>
</tbody>
</table>

#### Table no. 7

<table>
<thead>
<tr>
<th>Year</th>
<th>China</th>
<th>Glassware</th>
<th>Silver</th>
<th>Linen</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st year</td>
<td>95%</td>
<td>100%</td>
<td>90%</td>
<td>85%</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>

#### Table no. 8

<table>
<thead>
<tr>
<th>Basis of calculation</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Room—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>
<tr>
<td>Based on food sales:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restaurant—china and glass</td>
<td>1.00</td>
<td>2.70</td>
<td>1.92</td>
</tr>
<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>

#### Table no. 9

<table>
<thead>
<tr>
<th>Year</th>
<th>85%</th>
<th>65%</th>
</tr>
</thead>
<tbody>
<tr>
<td>At the end of:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>first year</td>
<td>85%</td>
<td></td>
</tr>
<tr>
<td>second year</td>
<td>70</td>
<td>65%</td>
</tr>
<tr>
<td>fourth and thereafter</td>
<td>50</td>
<td></td>
</tr>
</tbody>
</table>

#### Table no. 10

<table>
<thead>
<tr>
<th>Year</th>
<th>85%</th>
<th>65%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at</td>
<td></td>
<td></td>
</tr>
<tr>
<td>beginning of year</td>
<td>$100,000.00</td>
<td>$13,026</td>
</tr>
<tr>
<td>end of year</td>
<td>$13,026</td>
<td>$13,026</td>
</tr>
<tr>
<td>Amount of depreciation</td>
<td>$11,329.23</td>
<td>11,329.23</td>
</tr>
</tbody>
</table>

**SQUIRES, FREDERIC W.** Address on depreciation; delivered at dinner meeting of Hotel accountants association held at Hotel Astor on October 29, 1928. 11p. *Certified public accountant*, Jan. 1929, p. 13-5. 25-6.

**SQUIRES, FREDERIC W.** This all enters into depreciation. *National hotel review*, Nov. 10, 1928, p. 206.


**UNITED STATES** Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 30—Hotels and restaurants

<table>
<thead>
<tr>
<th>Year</th>
<th>%</th>
<th>%</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Blanks and spreads 6 16½</td>
<td>16½</td>
<td>67%</td>
<td>12%</td>
<td></td>
</tr>
<tr>
<td>Carpets and rugs 6 16½</td>
<td>16½</td>
<td>67%</td>
<td>12%</td>
<td></td>
</tr>
<tr>
<td>Conditioning systems, air 15 6½</td>
<td>6½</td>
<td>40%</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>Curtains, draperies, and scarfs 12 8½</td>
<td>8½</td>
<td>67%</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>Decorations, sundry 4 25</td>
<td>25</td>
<td>65%</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>Fire-alarm and fire-prevention equipment 20 5</td>
<td>5</td>
<td>25%</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>Fixtures, light (portable) 8 12½</td>
<td>12½</td>
<td>75%</td>
<td>10%</td>
<td></td>
</tr>
</tbody>
</table>

**Furniture:**

<table>
<thead>
<tr>
<th>Year</th>
<th>%</th>
<th>%</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dining room 12 8½</td>
<td>8½</td>
<td>65%</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>Guest room 12 8½</td>
<td>8½</td>
<td>65%</td>
<td>10%</td>
<td></td>
</tr>
</tbody>
</table>

**WEBSTER, GAIL** Depreciation and the rise in values; functional decay is actual while land increment adds no earning power. *National hotel review*, Sept. 15, 1928, p. 66, 74.
ACCOUNTANTS' INDEX

DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

Household


Klein equipment 10%

Dining room equipment 8

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A. c1928. p. 192.

Kitchen equipment. Where some articles had useful life of more and others had life of less than 10 years, average percentage of depreciation of 6 1/2 per cent of cost for 10 years period on declining balance basis held reasonable. Ezra Z. Eaton, 2 B. T. A. 463.

Ice and cold storage


Ice plant 7 B. T. A. 114 10%


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.) 7 1/4

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

(Hundred written value)

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A. c1928. p. 191–2, 196.

Ice plants. Allowed at rate of 10 per cent. Kansas milling co., 3 B. T. A. 709.

6 1/2 per cent allowed on machinery used in ice and cold storage business. Peoples ice and cold storage co., 10 B. T. A. 16.

Replacements and repairs to refrigerators found to have had useful life of from 1 to 5 years, and rate of 5 per cent, held reasonable. Strauss market, inc., 2 B. T. A. 1264.

Residence of plant manager. Depreciation allowed at rate of 5 per cent. Kansas milling co., 3 B. T. A. 381.


Ice plant. Kansas milling co., 3 B. T. A. 709 10%

Ice plant (farm). F. E. Heath, 7 B. T. A. 114 10

Refrigerators. Strauss market, inc. 2 B. T. A. 1264 20

MONTGOMERY, ROBERT HEISTER. Ice and cold storage machinery. (In his *Income tax procedure*, 1929. p. 311, 314.)

Cold storage machinery Peoples ice and cold storage co. 6 1/4%

10 B. T. A. 16 (A)


p. 15–6—Ice, artificial

Years %

Agitators 15 6 1/2

Agitator pipes, connections and air cooling coils 15 6 1/2

Cans 10 10

Coils, for freezing tanks 20 5

Compressors: carbon dioxide 20 5

double-acting, horizontal 25 5

vertical 20 5

Condensers, ammonia, shell type 15 6 1/2

Coolers, brine 20 5

Cooling systems, spray 20 5

Cooling towers (frame) 15 6 1/2

Core pumps, modern plants 15 6 1/2

Cranes 20 5

Dip tanks 15 6 1/2

Fans, centrifugal type 15 6 1/2

Fillers, can 20 10

Fillers, sand 20 5

Frames for cans 15 6 1/2

p. 6—Houses, ice

Years %

Ice harvesting and hoisting machinery 10 10

Years %

Ice boxes 12 8 1/4

p. 7—Refrigerators, electric 15 6 1/2

Ice boats

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A. c1928. p. 191.

Depreciation allowances on ice boats determined at 3 1/2 per cent. August Grill, inc. 9 B. T. A. 381.

Ice cream


% Honogenizers 4

Freezers 6

Brick cutters 6

Cans and cases 20

Cabinets, ice 8

Cabinets, iceless 10

1/4
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Ice Cream—(Continued)

HARTMAN, DENNIS, ed. Index-digest of the United States board of tax appeals decisions; v. 1 to 10; B. T. A. c1928. p. 186, 191, 193, 196. Depreciation on brick buildings used as ice cream factory and garage at rate of 4 per cent approved, in absence of evidence that depreciation occurred at greater rate. J. C. Eves, 2 B. T. A. 115. Ice cream machinery. Allowed at 15 per cent. Benham ice cream co., 5 B. T. A. 97. Machinery and equipment used in manufacture of ice cream held to have useful life of 5 years. J. C. Eves, 2 B. T. A. 115. Ice cream. Allowed at 15 per cent. Benham ice cream co., 5 B. T. A. 97. Ice cream cans, tubs and cabinets, subject to rapid depreciation from rough handling and effect of salt water, held to have had useful life of 3 years. J. C. Eves, 2 B. T. A. 115.

Incinerators

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 3—Incinerators: 14 years 7%

Industrial trucks


<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hand, light</td>
<td>12</td>
</tr>
<tr>
<td>Hand, heavy</td>
<td>8</td>
</tr>
<tr>
<td>Platform, box, factory, light</td>
<td>10</td>
</tr>
</tbody>
</table>

Inundators

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 9—Inundators, batch 4 years 25%

Iron and steel

See also Depreciation, depletion and obsolescence—Foundries.

HARTMAN, DENNIS, ed. Index-digest of the United States board of tax appeals decisions; v. 1 to 10; B. T. A. c1928. p. 187, 193. Rates of 3.1 per cent on buildings used in manufacture of iron castings allowed. Rockford malleable iron works, 2 B. T. A. 817. Rate of 12 per cent on machinery used in manufacture of iron castings allowed. Rockford malleable iron works, 2 B. T. A. 817. Rate of 10 per cent on machinery used in iron foundry held reasonable. Long Island foundry co., 2 B. T. A. 464.

INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 142. Pig iron and steel manufacture: plant and machinery generally (excluding furnaces, but including plant and machinery ancillary to furnaces) 7½ % Wrought iron industry: plant and machinery generally 7½ (written down value)

MALLEABLE iron research institute. Depreciation. (In its Cost accounting methods, 1927, p. 30-1.)

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building:</td>
<td></td>
</tr>
<tr>
<td>concrete</td>
<td>2½</td>
</tr>
<tr>
<td>brick</td>
<td>3</td>
</tr>
<tr>
<td>sheet iron</td>
<td>10</td>
</tr>
<tr>
<td>Melting department equipment:</td>
<td></td>
</tr>
<tr>
<td>melting furnaces and apparatus</td>
<td>7½</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>crane</td>
<td>10</td>
</tr>
<tr>
<td>Molding department equipment:</td>
<td></td>
</tr>
<tr>
<td>hand squeezers</td>
<td>15</td>
</tr>
<tr>
<td>air molding machines</td>
<td>20</td>
</tr>
<tr>
<td>Core department equipment:</td>
<td></td>
</tr>
<tr>
<td>core ovens and apparatus</td>
<td>7½</td>
</tr>
<tr>
<td>core machines</td>
<td>15</td>
</tr>
<tr>
<td>sand mixers</td>
<td>20</td>
</tr>
<tr>
<td>benches, racks, trucks</td>
<td>10</td>
</tr>
<tr>
<td>Hard iron cleaning department equipment:</td>
<td></td>
</tr>
<tr>
<td>tumbler barrels, with motor, shafting and belting</td>
<td>15</td>
</tr>
<tr>
<td>sandblast barrels and tables, with motor shafting and belting</td>
<td>30</td>
</tr>
<tr>
<td>dust arrester</td>
<td>10</td>
</tr>
<tr>
<td>Trimming and inspecting department equipment:</td>
<td></td>
</tr>
<tr>
<td>benches, scales, trucks</td>
<td>10</td>
</tr>
</tbody>
</table>

Jacks

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 9—Jacks: Years %

<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>hydraulic</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>rail</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>ratchet</td>
<td>8</td>
<td>12½</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

Jarring machines
MONTGOMERY, ROBERT HEISTER Jarring machines. (In his Income tax procedure, 1929 p. 314.)
Jarring machines (foundry) 10%

Jibs
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 9—Jibs, steam 17 years 6%

Jointers
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 9—Jointers, bench, electric, steam or gas 5 years 20%

Kennels
p. 6—Kennels, fox 14 years 7%

Kilns
HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10;
Kilns, china. 8½ per cent allowed. E. M. Knowles china co. 9 B. T. A. 1292.
MONTGOMERY, ROBERT HEISTER. Kilns. (In his Income tax procedure, 1929. p. 314.)
Kilns (brick-making) 10%

Knit goods
HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10;
Depreciation on planing and knitting machines and saws allowed at rate of 10 per cent. A. Backus, Jr.
and sons, 6 B. T. A. 590.
Engine, boilers and shafting 5%
Process plant (written down value) 10
MONTGOMERY, ROBERT HEISTER. Knitting machines. (In his Income tax procedure, 1929 p. 314.)
Knitting machines 10%
STEELE, WARREN C. Staging the fight against wear and obsolescence; obsolescence exerts powerful
UNITED STATES, Commerce, Department of. Bureau of foreign and domestic commerce. Knitted-
commerce series no. 35.)
p. 26-7—Textiles, cotton, wool, silk-weaving and knitting.
For rates see Depreciation, depletion and obsolescence—Textiles.

Laboratory and scientific equipment
ANNUAL, depreciation rates compiled by the American appraisal company. Bound with: Klein, J. J.
Laboratory equipment 8%
KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation,
1931, p. 443.)
Laboratory equipment 10%
p. 6—Laboratory equipment 14 years 7%

Lace making
LACE and embroidery and muslin manufacturing. (Income tax—depreciation allowances; schedule of
agreed normal rates of depreciation.) Accountant, tax supplement, June 28, 1930, p. 254.
Plant and machinery (written down value) 7½%

Ladders
p. 9—Ladders:
2 years 50%
rope, wood rungs
3 33½

Ladies
p. 9—Ladies, metal 7 years 14%

Lamps
p. 4—Lamps, desk and floor 10 years 10%
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Land

Lath mills
MONTGOMERY, ROBERT HEISTER Lath mills. (In his Income tax procedure, 1929, p. 314.)

Lathes
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 9—Lathes:
<table>
<thead>
<tr>
<th>Item</th>
<th>Depreciation allowance</th>
<th>Life years</th>
</tr>
</thead>
<tbody>
<tr>
<td>metal working</td>
<td>15 years</td>
<td>6 3/4%</td>
</tr>
<tr>
<td>wood working</td>
<td></td>
<td>17</td>
</tr>
</tbody>
</table>

Launces
See Depreciation, depletion and obsolescence—Boats

Laundries
Laundry. Allowed at 4 per cent. Church and Hoiles co., 4 B. T. A. 1067.
Depreciation on laundry machinery allowed at rate of 10 per cent, upon testimony as to useful life by witnesses engaged in laundry business and familiar with machinery in question. Chapin laundry co., 6 B. T. A. 609; Brewster laundry, 10 B. T. A. 496.
INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 142.
Steam laundry and dyeing and cleaning
Plant and machinery generally
Motor vans
(continued)

MONTGOMERY, ROBERT HEISTER Laundries. (In his Income tax procedure, 1929, p. 314.)

Laundries:
- equipment
- machinery

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 31—Laundries

<table>
<thead>
<tr>
<th>Item</th>
<th>Depreciation allowance</th>
<th>Life years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bins:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>metal</td>
<td>30</td>
<td>3 1/4</td>
</tr>
<tr>
<td>wood</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Blocking machines, hat</td>
<td>15</td>
<td>6 2/3</td>
</tr>
<tr>
<td>Blowers</td>
<td>15</td>
<td>6 2/3</td>
</tr>
<tr>
<td>Booths, marking (metal)</td>
<td>15</td>
<td>6 2/3</td>
</tr>
<tr>
<td>Brushing machines, blanket</td>
<td>15</td>
<td>6 2/3</td>
</tr>
<tr>
<td>Burners, gas or oil</td>
<td>15</td>
<td>6 2/3</td>
</tr>
<tr>
<td>Cabinets, towel</td>
<td>10</td>
<td>10 1/3</td>
</tr>
<tr>
<td>Carding machines</td>
<td>15</td>
<td>6 2/3</td>
</tr>
<tr>
<td>Chutes (metal)</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Clarifiers</td>
<td>18</td>
<td>7</td>
</tr>
<tr>
<td>Cleaning machines, dry-clean-</td>
<td>15</td>
<td>6 2/3</td>
</tr>
<tr>
<td>ing solvent</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cleaning machines, rug</td>
<td>12</td>
<td>8 1/3</td>
</tr>
<tr>
<td>Conveyors</td>
<td>15</td>
<td>6 2/3</td>
</tr>
<tr>
<td>Cookers, starch</td>
<td>12</td>
<td>8 1/3</td>
</tr>
<tr>
<td>Dampeners</td>
<td>15</td>
<td>6 2/3</td>
</tr>
<tr>
<td>Dryers</td>
<td>15</td>
<td>6 2/3</td>
</tr>
<tr>
<td>Dry rooms, conveyor type</td>
<td>15</td>
<td>6 2/3</td>
</tr>
<tr>
<td>Extractors</td>
<td>15</td>
<td>6 2/3</td>
</tr>
<tr>
<td>Filtration systems</td>
<td>12</td>
<td>8 1/3</td>
</tr>
<tr>
<td>Fluters, electric</td>
<td>8</td>
<td>12 1/2</td>
</tr>
<tr>
<td>Glove machines</td>
<td>14</td>
<td>7</td>
</tr>
<tr>
<td>Hand irons:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>electric</td>
<td>6</td>
<td>16 2/3</td>
</tr>
<tr>
<td>Heaters:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>gas</td>
<td>10</td>
<td>10 1/3</td>
</tr>
<tr>
<td>hot water</td>
<td>14</td>
<td>7</td>
</tr>
<tr>
<td>Ironers</td>
<td>15</td>
<td>6 2/3</td>
</tr>
<tr>
<td>Kettles, soap</td>
<td>25</td>
<td>4</td>
</tr>
</tbody>
</table>

Lawyers
MCCARTY, DWIGHT G. Handling capital and depreciation accounts. (In his Law office management, 1926, p. 273-84.)

Leather
UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
<table>
<thead>
<tr>
<th>Product</th>
<th>Years</th>
<th>%</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
</table>
| Bailing machines            | 20    | 5  | Mills | 15  | 6  \
| Barkometers                 | 5     | 20 | Mixers| 10  | 10 |
| Beams, fleshing and unhairing | 10   | 5  | Molders| 20  | 5  |
| Beaters, fur                 | 15    | 6  | Nurling machines | 15  | 6  \
| Binding machines             | 6     | 16 | Owens | 15  | 6  \
| Blowers                     | 15    | 6  | Perforating machines | 12  | 8  \
| Boarding machines            | 15    | 6  | Pinking machines | 12  | 8  \
| Braiding machines            | 15    | 6  | Planers, block | 30  | 3  \
| Branding machines            | 20    | 5  | Presses | 20  | 5  |
| Breasting machines           | 12    | 8  | Pumps | 15  | 6  \
| Brushing machines            | 20    | 5  | Punching machines | 15  | 6  \
| Buffing machines             | 20    | 5  | Racks | 15  | 6  \
| Builders, heel               | 10    | 10 | Reducers | 25  | 4  |
| Burnishers                   | 15    | 6  | Reels: | 20  | 5  |
| Cementing machines           | 15    | 6  | lime | 20  | 5  |
| Chasing machines             | 20    | 5  | Reel tracks and carriers, lime | 30  | 3  \
| Churns, dope mixing          | 15    | 6  | Riveting machines | 16  | 6  \
| Clamping machines            | 15    | 6  | Rolling machines | 30  | 3  \
| Cliping machines             | 10    | 10 | Rounders | 20  | 5  |
| Compressors, heel            | 15    | 6  | Rubbing machines | 15  | 6  \
| Fur machines                 | 20    | 5  | Running-in machines | 15  | 6  \
| Cookers, glue                | 6     | 16 | Sanding machines | 15  | 6  \
| Creasing machines            | 15    | 6  | Scouring machines | 17  | 6  \
| Crimping machines            | 20    | 5  | Scratching machines | 15  | 6  \
| Cup machines                 | 10    | 10 | Setting-out or oiling-off machines | 20  | 5  |
| Cut-out machines             | 15    | 6  | Sewing or stitching machines | 15  | 6  \
| Cutting machines             | 20    | 5  | Shaving machines | 18  | 5  \
| Dehairing machines           | 20    | 5  | Skiving machines, general use | 6  | 6  \
| Dies                         | 2     | 50 | Slitting machines | 18  | 5  \
| Drums                        | 15    | 6  | Vats | 25  | 4  |
| Dryers                       | 20    | 5  | Ventilators | 15  | 6  \
| Dust collectors              | 20    | 5  | Washing machines: | 15  | 6  \
| Edging machines              | 12    | 8  | band knife | 20  | 5  \
| Embossing machines           | 25    | 4  | straight knife | 18  | 5  \
| Eyeletting machines          | 15    | 6  | Staking machines | 16  | 6  \
| Fastenring machines          | 12    | 8  | Stamping, size or bottom, machines | 20  | 5  |
| button                       |       |    | Steamers | 10  | 10 |
| Filler:                      |       |    | Stretching machines | 15  | 6  \
| Mill                         | 20    | 5  | Stripping machines | 12  | 8  \
| heel                         | 15    | 6  | Vats | 25  | 4  |
| Finishing machines           | 16    | 6  | Ventilators | 15  | 6  \
| Flesching machines           | 18    | 5  | Washing machines: | 15  | 6  \
| Flexing machines             | 25    | 4  | hair | 15  | 6  \
| Folding machines             | 15    | 6  | Leather | 30  | 3  \
| Forms                        | 25    | 4  | Waxes | 20  | 5  |
| Frames                       | 12    | 8  | Wetting machines | 30  | 3  \
| Fudging machines             | 8     | 12 | Whitening machines | 25  | 5  \
| Fur machines                 | 10    | 12 | Winders | 8    | 12  \
| Gougers, heel                | 8     | 12 | Tables | 20  | 5  |
| Groovers and bevelers, welt  | 8     | 12 | Tack and nail machines | 10  | 10 |
| Hammer, power                | 15    | 6  | Tack pullers | 12  | 8  \
| Heaters                      | 20    | 5  | Tanks | 20  | 5  |
| Humidifiers                  | 20    | 5  | Testers | 20  | 5  |
| Inking machines              | 12    | 8  | Testers | 20  | 5  |
| Jacks, rolling, stoning, glazing | 15  | 6  | Trees | 20  | 5  |
| Lathers                      | 18    | 5  | Trimming machines | 18  | 5  \
| Leaches                      | 10    | 3  | Trucks, hide and leather | 10  | 10 |
| Marking machines             | 20    | 5  | Turning machines | 20  | 5  |
| Measuring machines           | 20    | 5  |               |     |    |
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Lime
See Depreciation, depletion and obsolescence—Quarries and quarrying.

Limestone
See Depreciation, depletion and obsolescence—Quarries and quarrying.

Linoleum
LINOLEUM and floorcloth manufacturing. (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation.) *Accountant, tax supplement*, March 30, 1929, June 28, 1930, p. 141; 254. Engines, boilers and shafting 5% Other plant and machinery 7½ Diesel engines 10

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 4—Linoleum 8 years 12½%

Lithography
HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 192. Lithographing machines. Uniform composite rate of 10 per cent, in place of 7½ per cent applied by commissioner on straight-line method adopted, upon evidence that progress in art rendered portion of taxpayer's machines obsolete during years in question and that new machines installed to replace old ones wore out more rapidly. Michigan lithography co., 1 B. T. A. 989.

Livestock
See also Depreciation, depletion and obsolescence—Horses; Agriculture. HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 192. Livestock. Useful life determined to be 5 years. Lassen lumber and box co., 6 B. T. A. 241.

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 6—Animals: Years %
cattle, breeding or dairy 8 12½ horses, breeding or work 10 10
goats, breeding 5 20 mules, work 10 10
hogs, breeding 5 20 sheep, breeding 5 20

Loading machinery
HANDLING coke efficiently. *Gas age-record*, June 7, 1930, p. 853–4. Bucket loader (for coke). Depreciation (at the rate of complete depreciation in 5 years) $1,120.00.

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 9—Loaders, bucket:

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>20</td>
</tr>
<tr>
<td>3</td>
<td>20</td>
</tr>
<tr>
<td>6</td>
<td>16½</td>
</tr>
</tbody>
</table>

Lockers
UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 4—Lockers 20 years 5%

Locomotives

Locomotives 6 B. T. A. 1112 10% 4 B. T. A. 1294 10

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to *Federal income taxation*, 1931, p. 444.)

Locomotive Parker gravel co., inc., 21 B. T. A. 51 10%

MONTGOMERY, ROBERT HEISTER. Locomotives. (In *his income tax procedure*, 1929. p. 314.)

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 9—Locomotives, standard gauge:

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>9</td>
</tr>
<tr>
<td>9</td>
<td>11</td>
</tr>
<tr>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>7</td>
<td>14</td>
</tr>
<tr>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>16½</td>
</tr>
<tr>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

Loft buildings

<table>
<thead>
<tr>
<th>Loft buildings:</th>
<th>Life years</th>
</tr>
</thead>
<tbody>
<tr>
<td>steel frame, fireproof</td>
<td>5</td>
</tr>
<tr>
<td>reinforced concrete</td>
<td>45</td>
</tr>
<tr>
<td>masonry, slow-burning, with or without steel frame</td>
<td>10</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Loft buildings:</th>
<th>Life years</th>
</tr>
</thead>
<tbody>
<tr>
<td>steel frame, fireproof</td>
<td>45</td>
</tr>
<tr>
<td>masonry, with frame interior</td>
<td>30</td>
</tr>
</tbody>
</table>

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
**ACCOUNTANTS' INDEX**

235

**DEPRECIATION, DEPLETION AND OBSOLESCENCE—Loft buildings—(Continued)**

<table>
<thead>
<tr>
<th>Material</th>
<th>Years</th>
<th>% Depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Masonry, brick, concrete, reinforced concrete brick and steel</td>
<td>45</td>
<td>2 1/4%</td>
</tr>
<tr>
<td>Masonry, slow burning, with or without steel frame</td>
<td>35</td>
<td>6/7</td>
</tr>
<tr>
<td>Masonry, with frame interior</td>
<td>30</td>
<td>3 1/3</td>
</tr>
<tr>
<td>Frame</td>
<td>25</td>
<td>4</td>
</tr>
</tbody>
</table>

**Logging**

See Depreciation, depletion and obsolescence—Lumber.

**Looms**

MONTGOMERY, ROBERT HEISTER. Looms. (In his *Income tax procedure*, 1929. p. 314.)

Looms (woolen mills) 5%

**Lumber**

See also Depreciation, depletion and obsolescence—Saw mills.


Lumber mills 5 B. T. A. 65 10%

ECKARDT, H. W. Depreciation. (In his *Accounting in the lumber industry*, 1929. p. 218-30.)

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., 1928, p. 187, 192, 193.

Finding made as to useful life of lumber mill buildings, 30 years, Clark and company, 4 B. T. A. 356.

Lumber mills. Depreciation allowed at rate of 10 per cent. Lewis Dill, 3 B. T. A. 65.

Useful life of power plant used in operation of lumber mill determined to be 15 years. Lassen lumber and box co., 6 B. T. A. 241.

The commissioner's allowance of a depreciation rate of 10 per cent on all the assets of a corporation engaged in lumber manufacturing was approved where the taxpayer proved the rate incorrect only as to a small portion thereof. Faircloth and Shore, 9 B. T. A. 800.

Lumber racks, Useful life determined at 20 years. Clark and co., 4 B. T. A. 356.

Machinery and equipment used in manufacture of lumber depreciated at rate of 20 per cent. Yost and Herrill, 2 B. T. A. 745.

Machinery used in lumber and box factory allowed at 5 per cent. Lassen Lumber and Box Co., 6 B. T. A. 241.

Lumber mill. Depreciation allowed at rate of 10 per cent. Lewis Dill, 3 B. T. A. 65.

Plant and equipment. Useful life of power plant used in operation of lumber mill determined to be 15 years. Lassen lumber and box co., 6 B. T. A. 241.

**INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 142.**

Manufacturers of lumber goods, timber merchants, saw mills

General saw milling plant and machinery 7 1/2%

Engines, boilers and main shafting 5

Traction engines, tractors, motor cars and haulage plant

(written down value) 20

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 *cumulative supplement to Federal income taxation*, 1931, p. 444.)

Lumber plant

J. W. McWilliams, 15 B. T. A. 329 10%

Machinery

J. N. Stevenson, 18 B. T. A. 1099 12%


MONTGOMERY, ROBERT HEISTER. Logging equipment. (In his *Income tax procedure*, 1929. p. 314.)

Logging equipment 30%

MONTGOMERY, ROBERT HEISTER. Lumber yard buildings and improvements. (In his *Income tax procedure*, 1929, p. 314.)

Lumber yard buildings and improvements 5%

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan., 1931.

p. 21—Lumber and wood products

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Years</th>
<th>% Depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dowel making and setting machines</td>
<td>17</td>
<td>6</td>
</tr>
<tr>
<td>Edgers</td>
<td>18</td>
<td>3 1/2</td>
</tr>
<tr>
<td>Filing machines</td>
<td>17</td>
<td>6</td>
</tr>
<tr>
<td>Hogs</td>
<td>14</td>
<td>7</td>
</tr>
<tr>
<td>Hoists and cranes</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Jointers</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Kilns, dry</td>
<td>18</td>
<td>5 1/2</td>
</tr>
<tr>
<td>Lathes</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Loaders, log</td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Mill machines, shingle</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Mitering machines</td>
<td>17</td>
<td>6</td>
</tr>
<tr>
<td>Mortisers</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Molders</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Nailing machines</td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Niggers, steam</td>
<td>18</td>
<td>5 1/2</td>
</tr>
<tr>
<td>Planers, woodwork</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Presses</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Reamers</td>
<td>18</td>
<td>5 1/2</td>
</tr>
<tr>
<td>Sanders</td>
<td>17</td>
<td>6</td>
</tr>
<tr>
<td>Saw frames</td>
<td>18</td>
<td>5 1/2</td>
</tr>
<tr>
<td>Setting-up forms, cooperage</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Shapers</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Shotgun, feed</td>
<td>18</td>
<td>5 1/2</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBsolescence—Lumber—(Continued)

<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
<th>Machine foundations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Skidders, steam</td>
<td>15</td>
<td>6½</td>
<td>Tongue and groove machine</td>
</tr>
<tr>
<td>Stickers</td>
<td>20</td>
<td>5</td>
<td>20</td>
</tr>
<tr>
<td>Stretchers, band saw</td>
<td>18</td>
<td>5½</td>
<td>18</td>
</tr>
<tr>
<td>Tapering machines</td>
<td>20</td>
<td>5</td>
<td>18</td>
</tr>
<tr>
<td>Tenoning machines</td>
<td>20</td>
<td>5</td>
<td>18</td>
</tr>
</tbody>
</table>

Machine foundations

MONTGOMERY, ROBERT HEISTER. Machine foundations. (In his Income tax procedure, 1929, p. 315.)

Machine shops


<table>
<thead>
<tr>
<th>Item</th>
<th>%</th>
<th>Machine tools</th>
</tr>
</thead>
<tbody>
<tr>
<td>Drill press, light</td>
<td>5</td>
<td>Lathes, engine</td>
</tr>
<tr>
<td>Drill presses, heavy</td>
<td>4</td>
<td>Lathes, turret</td>
</tr>
<tr>
<td>Radial drills</td>
<td>5</td>
<td>Screw machines, plain</td>
</tr>
<tr>
<td>Milling machines</td>
<td>3</td>
<td>Screw machines—automatic</td>
</tr>
<tr>
<td>Shapers</td>
<td>4</td>
<td>Grinding machines</td>
</tr>
<tr>
<td>Planers</td>
<td>3</td>
<td>Punch presses</td>
</tr>
<tr>
<td>Lathes, small</td>
<td>4</td>
<td>Shop equipment</td>
</tr>
</tbody>
</table>

DEPRECIATION of machine shops; depreciation rates on machinery and equipment; depreciation rates on miscellaneous items. American appraisal news, Jan. 1929, p. 7.

For rates see Depreciation, depletion and obsolescence—Machine tool industry.

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 187.

Rate of 10 per cent allowed on building used as general machine shop. Gulf coast machine and supply co., 1 B. T. A. 757.

MONTGOMERY, ROBERT HEISTER. Machine shop. (In his Income tax procedure, 1929, p. 315.)


3—Machine shops:

masonry, brick, concrete, reinforced concrete, brick and steel, steel frame, steel and stucco (fireproof)

40 years 2½ %
masonry, slow burning with or without steel frame

33 3

masonry with frame interior

28 3½

frame

25 4

Machine tool industry

DEPRECIATION of machine shops; depreciation rates on machinery and equipment; depreciation rates on miscellaneous items. American appraisal news, Jan. 1929, p. 7.

Depreciation rates on machinery and equipment

<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
<th>Machine tools</th>
</tr>
</thead>
<tbody>
<tr>
<td>large, heavy</td>
<td>10</td>
<td>10</td>
<td>Lathes, engine</td>
</tr>
<tr>
<td>small, light</td>
<td>6 to 7</td>
<td>15</td>
<td>Lathes, turret</td>
</tr>
<tr>
<td>automatic</td>
<td>10</td>
<td>10</td>
<td>Screw machines, plain</td>
</tr>
</tbody>
</table>

It is obvious that the larger and heavier types of machines have a longer economic and useful life than the smaller and automatic machines. A shop that has a large number of automatic machines should charge a higher rate for those machines, as the actual wear and tear is much greater and the obsolescence is more acute. The heavier machines are not subject to the same degree of obsolescence as the smaller machines and the automatics. The three distinct classifications are therefore recommended for most machine shops.

A fourth classification, at a lower rate of 5 per cent or 7½ per cent, might be added, to cover the extremely large machines found in a few of the shops making the largest type of equipment.

No rate of less than 10 per cent should apply to the general classes of machine shop equipment commonly in use in the majority of plants. The lower rate is the exception rather than the rule.

Motors, controllers and electrical equipment

Individual line motors, etc.

10 years 10%

Controllers

10 10

Crane—electric, overhead traveling cranes and crane ways, hydraulic, steam, etc. and lifting magnets

12 to 15 7½

Hoists—jib cranes, hand cranes, electric and chain hoists, derricks, etc.

6 to 8 15

Shop equipment

Hangers, pulleys and shafting (due to obsolescence*), 5 20

Furnaces and forges

5 to 7 20 to 15

Lockers, bins and benches—

Wooden (charge to expense)

0 0

Steel, of a stationary nature, not over

10 10

Shop office equipment

4 25

Shop office equipment is subject to unusually rough usage and depreciates very rapidly.

Blue printing machines and equipment

10 10

Breast drills and other electrically or automatically operated hand tools

Should be charged to expense

Depreciation rates on miscellaneous items

Small tools

Taps, reamers, drills, files, saws, chisels, chucks, etc.

Should be charged to expense, immediately as issued to shop.

Dies, jigs, and fixtures

Should be expensed immediately. If advisable to capitalize they should be charged off over a period not to exceed three years, or spread over a certain number of machines that would be normal to build and ship in the three-year period.

* Such obsolescence due to motorization of individual items of machinery.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Machine Tool Industry—(Continued)

Patterns and drawings
Should be expensed immediately. In cases where it is found advisable to capitalize, they should be spread over not more than a three-year period the same as dies, jigs and fixtures.

Belting
Belting should be charged off to expense at once in all cases.

Power House Equipment
<table>
<thead>
<tr>
<th>Years</th>
<th>Per cent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boilers, engines, generators (composite rate)</td>
<td>10</td>
</tr>
<tr>
<td>Office furniture and fixtures</td>
<td></td>
</tr>
<tr>
<td>Desks, chairs, and other furniture</td>
<td>7 to 10</td>
</tr>
<tr>
<td>Mechanical office equipment—typewriters, adding machines, check writers, printing machines, etc.</td>
<td>3</td>
</tr>
</tbody>
</table>

Automobiles
<table>
<thead>
<tr>
<th>Trucks</th>
<th>Years</th>
<th>Per cent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Heavy</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>Light</td>
<td>3</td>
<td>33½</td>
</tr>
</tbody>
</table>

Automatic signal systems
7½ | 20 to 15 |

Hospital equipment
5 to 7 | 20 to 15 |

Restaurant equipment (fixed)
5 to 7 | 20 to 15 |

This classification should include only such items of equipment as are fixed, such as ranges, boilers, tables, refrigerators and the like. Dishes, pots and pans and other table and kitchen ware should be charged to expense.


HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A, c1928. p. 192.

MACHINE tool factory. Where useful life was shown to be not more than 20 years, depreciation allowed on that basis. Arthur H. Ingle, 1 B. T. A. 595.


Engineers' precision tools, manufacture of (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
Machine tools, manufacturing (exclusive of grinding and other similar machinery)
Steam engines, boilers and shafting
Other (including electrical) 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 furnaces, but in lieu thereof the cost of repairs, replacements and rebuilding to be as a charge against revenue, but cost of additional furnaces and extensions and enlargements of existing furnaces to be charged to capital.

Files and rasps manufacture
Electric motors, grinding machines, drop hammers, goff hammers and power stamps
File cutting and rasp punching machines
All other machinery

(Continued)

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

BARNES, FRANK E. Depreciation of machinery. (In his estimating building costs, c1927. p. 568-72.)

<table>
<thead>
<tr>
<th>Class of machinery</th>
<th>Years life</th>
<th>Service range</th>
<th>Annual Minimum</th>
<th>Depreciation, per cent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anvils</td>
<td></td>
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<tr>
<td>Blower, pressure</td>
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<tr>
<td>Bending, pipe</td>
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<tr>
<td>Brake, sheet metal</td>
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<tr>
<td>Boiler, fire tube</td>
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<tr>
<td>Boiler, water tube</td>
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<tr>
<td>Compressor, air-steam drive</td>
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<tr>
<td>Compressor, air-electric drive</td>
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<td>Compressor, air-belt drive</td>
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<td>Cutter, bolt or stay bolt</td>
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<td>Cutter, pipe</td>
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<td>Cutter, gear</td>
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<td>Crane, traveling</td>
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<td>Crane, hand traveling, metal</td>
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<tr>
<td>Drill, arch bar, or multiple</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Engine, corliss—slow speed</td>
<td></td>
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<tr>
<td>Engine, auto, four valve riding cut off, med. speed</td>
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<tr>
<td>Engine, auto, self oiling high speed</td>
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</table>

* Arrangement to have effect for 1926–1927 and future years. No allowance to be made in respect of emery, glazing, grinding and other wheels, utensils, belting, electric cables, or furnaces, but costs of repairs and replacements which do not destroy the identity of the machine to be allowed as a charge against revenue as and when incurred, provided that cost of additions to or enlargements of wheels, utensils, belting, etc., be treated as a capital charge.
### DEPRECIATION, DEPLETION AND OBSOLESCENCE—Machinery—(Continued)

<table>
<thead>
<tr>
<th>Class of machinery</th>
<th>Years life</th>
<th>Service range</th>
<th>Annual deprecation per cent</th>
<th>Minimum service condition per cent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Engine, plain slide valve vertical or horizon-tal, med. speed</td>
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<td>30</td>
<td>25</td>
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<td>Engine, gas or oil</td>
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<td>Field inspection entirely</td>
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<td>Grinders, common wet</td>
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<td>40</td>
<td>30</td>
<td>3.33</td>
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<td>Grinders, universal tool</td>
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<td>30</td>
<td>25</td>
<td>4.00</td>
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<td>Grinders, surface table</td>
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<td>30</td>
<td>3.33</td>
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<td>Grinders, machine tool wet</td>
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<td>30</td>
<td>3.33</td>
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<td>Grinder, planer knife</td>
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<td>20</td>
<td>5.00</td>
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<tr>
<td>Generators, elect.</td>
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<td>35</td>
<td>25</td>
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<td>35</td>
<td>30</td>
<td>3.33</td>
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<td>Hammer, power</td>
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<td>30</td>
<td>3.33</td>
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<td>Hoist, bolt</td>
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<td>30</td>
<td>25</td>
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<tr>
<td>Hoist, feed water, sheet</td>
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<td>40</td>
<td>25</td>
<td>4.00</td>
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<tr>
<td>Hoist, feed water, cast</td>
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<td>25</td>
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<td>35</td>
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<td>30</td>
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<td>4.00</td>
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<td>40</td>
<td>30</td>
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<tr>
<td>Lathe, bolt</td>
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<td>35</td>
<td>27½</td>
<td>3.64</td>
</tr>
<tr>
<td>Lathe, wood turning</td>
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<td>40</td>
<td>32½</td>
<td>3.08</td>
</tr>
<tr>
<td>Mill, vertical boring and turning</td>
<td>25</td>
<td>35</td>
<td>30</td>
<td>3.33</td>
</tr>
<tr>
<td>Mill, horizontal boring and turning</td>
<td>25</td>
<td>35</td>
<td>30</td>
<td>3.33</td>
</tr>
<tr>
<td>Miller, plain</td>
<td>25</td>
<td>35</td>
<td>30</td>
<td>3.33</td>
</tr>
<tr>
<td>Miller, planer type</td>
<td>25</td>
<td>35</td>
<td>30</td>
<td>3.33</td>
</tr>
<tr>
<td>Miller, universal</td>
<td>25</td>
<td>35</td>
<td>30</td>
<td>3.33</td>
</tr>
<tr>
<td>Miller, vertical</td>
<td>25</td>
<td>35</td>
<td>30</td>
<td>3.33</td>
</tr>
<tr>
<td>Motor electric as follows</td>
<td>15</td>
<td>25</td>
<td>20</td>
<td>5.00</td>
</tr>
<tr>
<td>In wood working shops</td>
<td>10</td>
<td>20</td>
<td>15</td>
<td>6.67</td>
</tr>
<tr>
<td>In machine and boiler shops</td>
<td>10</td>
<td>25</td>
<td>18</td>
<td>5.56</td>
</tr>
</tbody>
</table>

**Note.**—For A. C. squirrel-cage motors add 15 per cent to average life.

| Moulder, inside or outside                  | 25 | 35 | 30 | 3.33 | 20 |
| Matcher and planer, wood                    | 25 | 35 | 30 | 3.33 | 20 |
| Mortiser, vertical or horizontal            | 25 | 35 | 30 | 3.33 | 20 |
| Machine, sand papering                      | 30 | 40 | 35 | 2.86 | 20 |
| Machine, pattern core box                   | 30 | 40 | 35 | 2.86 | 20 |
| Machine, flooring                          | 25 | 35 | 30 | 3.33 | 20 |
| Machine, testing                           | 25 | 75 | 50 | 2.00 | 25 |
| Machine, centering                         | 10 | 20 | 15 | 6.67 | 20 |
| Machine, screw                             | 15 | 25 | 20 | 5.00 | 20 |
| Machine, dowel                             | 35 | 45 | 40 | 2.50 | 20 |
| Machine, sewing                            | 10 | 20 | 15 | 6.67 | 20 |
| Machine, saw and dade                       | 25 | 35 | 30 | 3.33 | 20 |
| Machine, taper belt                         | 40 | 30 | 25 | 4.00 | 20 |
| Press, pneumatic forcing                    | 20 | 30 | 25 | 4.00 | 20 |
| Press, hand screw                           | 30 | 40 | 35 | 2.86 | 20 |
| Press, hydraulic flanging                   | 25 | 35 | 30 | 3.33 | 20 |
| Punch and shear, power                      | 25 | 40 | 32½ | 3.08 | 20 |
| Planer, metal                              | 25 | 40 | 32½ | 3.08 | 20 |
| Planer, plate                              | 25 | 40 | 32½ | 3.08 | 20 |
| Planer, wood                               | 25 | 35 | 30 | 3.33 | 20 |
| Pumps, locomotive air                       | 15 | 25 | 20 | 5.00 | 20 |
| Pumps, centrifugal                          | 15 | 25 | 20 | 5.00 | 20 |
| Pumps, steam boiler feed                    | 20 | 40 | 30 | 3.33 | 25 |
| Pumps, steam, low head                      | 20 | 30 | 25 | 4.00 | 20 |
| Pumps, triple power                         | 20 | 30 | 25 | 4.00 | 20 |
## DEPRECIATION, DEPLETION AND OBsolesCENCE—Machinery—(Continued)

<table>
<thead>
<tr>
<th>Class of machinery</th>
<th>Years live</th>
<th>Service range</th>
<th>Annual depreciation, per cent</th>
<th>Minimum service condition, per cent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pumps, fire</td>
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<tr>
<td>Pumps, pumping engines</td>
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<tr>
<td>Pumps, vacuum</td>
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<tr>
<td>Rolls, taper, spring cut</td>
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<tr>
<td>Rolls, plate bending</td>
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<tr>
<td>Rolls, angle iron</td>
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<tr>
<td>Riveters, hydraulic stationary</td>
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<tr>
<td>Riveters, pneumatic stationary</td>
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<tr>
<td>Riveters, hydraulic, portable</td>
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<tr>
<td>Riveters, pneumatic portable</td>
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<tr>
<td>Rattler, brass or iron</td>
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<tr>
<td>Resaw, timber</td>
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<td>Reservoir, air</td>
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<td>Receiver, air</td>
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<td>Shear and punch, power</td>
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<td>Saw, cold-power</td>
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<tr>
<td>Saw, power-hack</td>
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<tr>
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<tr>
<td>Saw, wood-cut off</td>
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<td>Saw, universal rip and cut off</td>
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<td>Slotter, metal</td>
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<td>Shaper, pillar</td>
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<td>Shaper, transverse</td>
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<td>Shaper, saw</td>
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<td>Shaper, wood</td>
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<tr>
<td>Separator, oil</td>
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<td>Separator, magnetic metal</td>
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<tr>
<td>Sharpener, or saw</td>
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<td>Tapper, nut</td>
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<tr>
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<tr>
<td>Piping, shaving, exhaust galvanized, sheet iron</td>
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<td>25</td>
<td>20</td>
<td>5.00</td>
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<td>10</td>
<td>7½</td>
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<tr>
<td>Piping, in yards, galvanized underground uncovered in cinders</td>
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<td>10</td>
<td>7½</td>
<td>13.33</td>
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<tr>
<td>Piping, in yards, galvanized underground uncovered in black or sandy soil</td>
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<td>35</td>
<td>25</td>
<td>19½</td>
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<tr>
<td>Piping in yards, black uncovered on surface</td>
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<td>25</td>
<td>15</td>
<td>6.67</td>
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<tr>
<td>Piping in yards, galvanized uncovered on surface</td>
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<td>17½</td>
<td>5.71</td>
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<td>30</td>
<td>25</td>
<td>4.00</td>
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<tr>
<td>Piping in yards, black uncovered overhead</td>
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<td>5.00</td>
</tr>
<tr>
<td>Piping in yards, galvanized covered overhead</td>
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<td>30</td>
<td>25</td>
<td>4.00</td>
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<tr>
<td>Piping in yards, galvanized uncovered overhead</td>
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<td>25</td>
<td>20</td>
<td>5.00</td>
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<tr>
<td>Piping in yards, cast underground</td>
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</tbody>
</table>


**HARTMAN, DENNIS,** ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A. c1928. p. 189.

Where depreciation on buildings and machinery occurred at rate of 2½ per cent up to certain year, and after that year depreciation was three times greater on machinery and 50 per cent greater on buildings, composite rate of 6½ per cent held reasonable. Hampton cotton mills, 2 B. T. A. 440.

**MONTGOMERY, ROBERT HEISTER.** Machinery. (In his Income tax procedure, 1929. p. 315.)

<table>
<thead>
<tr>
<th>Machinery:</th>
<th>%</th>
<th>Machinery:</th>
<th>%</th>
</tr>
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<tbody>
<tr>
<td>candy manufacture</td>
<td>10</td>
<td>mica grinding</td>
<td>5</td>
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<tr>
<td>chair manufacture</td>
<td>7½</td>
<td>paper mill</td>
<td>8</td>
</tr>
<tr>
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<td>3½</td>
<td>sugar</td>
<td>10</td>
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<tr>
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<td>5</td>
<td>woodworking</td>
<td>10</td>
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<tr>
<td>dyeing and finishing</td>
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<td>woolen mill</td>
<td>7½</td>
</tr>
<tr>
<td>electrical manufacturing</td>
<td>10</td>
<td>Machines:</td>
<td>10</td>
</tr>
<tr>
<td>brick molding</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>coal mine</td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>glass manufacture</td>
<td>8</td>
<td>fulling (woollen mills)</td>
<td>14 2/7 to 20</td>
</tr>
<tr>
<td>ice and cold storage</td>
<td>6½</td>
<td>mortising (woodworking)</td>
<td>10</td>
</tr>
<tr>
<td>laundry</td>
<td>10</td>
<td>office</td>
<td>10</td>
</tr>
<tr>
<td>lumber</td>
<td>10</td>
<td>planning</td>
<td>10</td>
</tr>
<tr>
<td>lumber mills</td>
<td>6½ to 14 2/7</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Machinery—(Continued)


4 years 25%

**Machinery and equipment**


<table>
<thead>
<tr>
<th>Equipment</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>B. T. A. 391</td>
<td>6</td>
</tr>
<tr>
<td>B. T. A. 115</td>
<td>20</td>
</tr>
<tr>
<td>B. T. A. 745</td>
<td>20</td>
</tr>
<tr>
<td>B. T. A. 463</td>
<td>10</td>
</tr>
<tr>
<td>B. T. A. 464</td>
<td>10</td>
</tr>
<tr>
<td>B. T. A. 742</td>
<td>10</td>
</tr>
<tr>
<td>B. T. A. 97</td>
<td>15</td>
</tr>
<tr>
<td>B. T. A. 590</td>
<td>10</td>
</tr>
<tr>
<td>B. T. A. 1173</td>
<td>3</td>
</tr>
<tr>
<td>B. T. A. 109</td>
<td>7½</td>
</tr>
<tr>
<td>B. T. A. 1084</td>
<td>10</td>
</tr>
<tr>
<td>B. T. A. 143</td>
<td>10</td>
</tr>
<tr>
<td>B. T. A. 1162</td>
<td>8</td>
</tr>
<tr>
<td>B. T. A. 1360</td>
<td>11/4</td>
</tr>
<tr>
<td>B. T. A. 858</td>
<td>10</td>
</tr>
<tr>
<td>B. T. A. 131</td>
<td>10</td>
</tr>
<tr>
<td>B. T. A. 508</td>
<td>15</td>
</tr>
<tr>
<td>B. T. A. 1159</td>
<td>5</td>
</tr>
<tr>
<td>B. T. A. 800</td>
<td>10</td>
</tr>
<tr>
<td>B. T. A. 913</td>
<td>3½</td>
</tr>
</tbody>
</table>

**Equipment:**

- **automotive**: 10 B. T. A. 110 25
- **branch**: 2 B. T. A. 223 7
- **building**: 10 B. T. A. 433 3
- **electric**: 1 B. T. A. 409 15
- **electric**: 2 B. T. A. 439 15
- **engine room**: 2 B. T. A. 134 5
- **foundry**: 5 B. T. A. 70 10
- **hotel**: 11 B. T. A. 154 10
- **mine**: 9 B. T. A. 984 8
- **mine**: 11 B. T. A. 154 10
- **miscellaneous**: 6 B. T. A. 1112 10
- **office**: 12 B. T. A. 158 10
- **stable**: 2 B. T. A. 745 33/4
- **office**: 1 B. T. A. 108 20
- **office**: 3 B. T. A. 391 6
- **office**: 4 B. T. A. 114 10

**Machinery**

- **B. T. A. 70**: 10
- **B. T. A. 57**: 10
- **B. T. A. 440**: 2 1/2
- **B. T. A. 989**: 10
- **B. T. A. 223**: 7
- **B. T. A. 115**: 20
- **B. T. A. 745**: 20
- **B. T. A. 936**: 2
- **B. T. A. 312**: 10
- **B. T. A. 464**: 10
- **B. T. A. 865**: 10
- **B. T. A. 1016**: 10
- **B. T. A. 97**: 15
- **B. T. A. 590**: 10
- **B. T. A. 1173**: 3
- **B. T. A. 1200**: 7
- **B. T. A. 601**: 8
- **B. T. A. 1084**: 10
- **B. T. A. 1018**: 5
- **B. T. A. 180**: 7 1/2
- **B. T. A. 931**: 10
- **B. T. A. 114**: 3
- **B. T. A. 143**: 10
- **B. T. A. 1294**: 10
- **B. T. A. 1162**: 8
- **B. T. A. 1360**: 11 1/4
- **B. T. A. 110**: 10
- **Dec. No. 4313**: 7
- **Dec. No. 4313**: 6
- **B. T. A. 508**: 10
- **B. T. A. 1159**: 5
- **B. T. A. 138**: 10
- **B. T. A. 16**: 6 1/2
- **B. T. A. 433**: 8
- **B. T. A. 800**: 10
- **B. T. A. 907**: 3
- **B. T. A. 913**: 3 1/2
**DEPRECIATION, DEPLETION AND OBSOLESCENCE—Machinery and Equipment—(Continued)**

<table>
<thead>
<tr>
<th>Machinery:</th>
<th></th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>candy</td>
<td>7 B. T. A.</td>
<td>10</td>
</tr>
<tr>
<td>carding and spinning</td>
<td>2 B. T. A.</td>
<td>15</td>
</tr>
<tr>
<td>electric</td>
<td>10 B. T. A.</td>
<td>12</td>
</tr>
<tr>
<td>equipment</td>
<td>10 B. T. A.</td>
<td>6½</td>
</tr>
<tr>
<td>hydraulic electric</td>
<td>10 B. T. A.</td>
<td>8</td>
</tr>
<tr>
<td>laundry</td>
<td>6 B. T. A.</td>
<td>10</td>
</tr>
<tr>
<td>mill</td>
<td>2 B. T. A.</td>
<td>7</td>
</tr>
<tr>
<td>new</td>
<td>10 B. T. A.</td>
<td>10</td>
</tr>
<tr>
<td>old</td>
<td>10 B. T. A.</td>
<td>20</td>
</tr>
<tr>
<td>restaurant</td>
<td>2 B. T. A.</td>
<td>10</td>
</tr>
</tbody>
</table>

BERLINER, J. J. To scrap or not to scrap, cost figures that determine the dollars and cents of obsolete equipment. *Factory and industrial management*, April 1928, p. 784–6.


Depreciation rates on machinery and equipment

<table>
<thead>
<tr>
<th>Machinery</th>
<th></th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Machines:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>large-heavy</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>small-light</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>automatic</td>
<td>6 to 7</td>
<td>15</td>
</tr>
</tbody>
</table>

It is obvious that the larger and heavier types of machines have a longer economic and useful life than the smaller and automatic machines. A shop that has a large number of automatic machines should charge a higher rate for those machines, as the actual wear and tear is much greater and the obsolescence is more acute. The heavier machines are not subject to the same degree of obsolescence as the smaller machines and the automatics. The three distinct classifications are therefore recommended for most machine shops.

A fourth classification, at a lower rate of 5 per cent or 7½ per cent, might be added to cover the extremely large machines found in a few of the shops making the largest type of equipment.

No rate of less than 10 per cent should apply to the general classes of machine shop equipment commonly in use in the majority of plants. The lower rate is the exception rather than the rule.

Motors, controllers and electrical equipment—

<table>
<thead>
<tr>
<th>Item</th>
<th></th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual line motors, etc.</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>Controllers</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Cranes—electric, overhead traveling cranes and craneways</td>
<td>5 to 7</td>
<td>20 to 15</td>
</tr>
<tr>
<td>Hoists—jib cranes, hand cranes, electric and chain hoists, derricks, etc.</td>
<td>6 to 8</td>
<td>15</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Shop equipment</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Hangers, pulleys and shafting (due to obsolescence *)</td>
<td>5</td>
<td>20</td>
</tr>
<tr>
<td>Furnaces and forges</td>
<td>5 to 7</td>
<td>20 to 15</td>
</tr>
<tr>
<td>Lockers, bins and benches—Wooden—charge to expense</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Steel—of a stationary nature—not over</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Shop office equipment</td>
<td>4</td>
<td>25</td>
</tr>
</tbody>
</table>

Shop office equipment is subject to unusually rough usage and depreciates very rapidly.

Blue printing machines and equipment

<table>
<thead>
<tr>
<th>Item</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Breast drills and other electrically or automatically operated hand tools</td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

Should be charged to expense

**Depreciation rates on miscellaneous items**

<table>
<thead>
<tr>
<th>Item</th>
<th></th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small tools</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taps, reamers, drills, files, saws, chisels, chucks, etc.</td>
<td>Should be charged to expense, immediately as issued to shop.</td>
<td></td>
</tr>
<tr>
<td>Dies, jigs, and fixtures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Should be expensed immediately. If advisable to capitalize they should be charged off over a period not to exceed three years, or spread over a certain number of machines that would be normal to build and ship in the three-year period.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Patterns and drawings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Should be expensed immediately. In cases where it is found advisable to capitalize, they should be spread over not more than a three-year period the same as dies, jigs and fixtures.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Belting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Belting should be charged off to expense at once in all cases.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Power house equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Boilers, engines, generators—Composite rate</td>
<td>10 years</td>
<td>10%</td>
</tr>
<tr>
<td>Office furniture and fixtures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Desks, chairs and other furniture</td>
<td>7 to 10</td>
<td>15</td>
</tr>
<tr>
<td>Mechanical office equipment—typewriters, adding machines, check writers, printing machines, etc.</td>
<td>3</td>
<td>33½</td>
</tr>
<tr>
<td>Automobiles</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trucks:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>heavy</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>light</td>
<td>3</td>
<td>33½</td>
</tr>
<tr>
<td>passenger cars</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Automatic signal systems</td>
<td>7½</td>
<td>15</td>
</tr>
<tr>
<td>Hospital equipment—fixed</td>
<td>5 to 7</td>
<td>20 to 15</td>
</tr>
</tbody>
</table>

**This classification should include only such items of equipment as are fixed, such as ranges, boilers, tables, refrigerators and the like. Dishes, pots and pans and other table and kitchen ware should be charged to expense.**

---

* Such obsolescence due to motorization of individual items of machinery.
DEPRECIATION, DEPLETION AND OBsolescence—Machinery and Equipment—(Continued)


Hartman, Dennis, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 190, 192, 193.

Fuller earth machinery. Allowed at 5 per cent. John Olsen, 5 B.T.A. 889.

Broom factory. Depreciation on machines of varying types having average useful life of from 5 to 10 years allowed at rate of 10 per cent. Merkle brook co., 3 B. T. A. 1084.

Equipment. Rate of 10 per cent approved. Guyton and Cumer Mfg. co., 2 B. T. A. 312; Kunkel and co., 3 B. T. A. 133.

Deduction for depreciation on machinery, equipment and patterns disallowed for lack of convincing evidence with respect to proper rate. Home industry iron works, 8 B. T. A. 1267.

Rate of 5 per cent on machinery and equipment approved. Gulf Coast mach. and sup. co., 1 B. T. A. 775.

Machinery installed by lessee, having useful life of 10 years, which was less than term of lease, depreciated at rate of 10 per cent in absence of evidence that such rate was unreasonable. G. S. Stewart co., 2 B. T. A. 1016.

Henschel, Ottomar H. Fixed charges on power equipment; interest, proper depreciation, taxes and insurance are factors. Power plant engineering, July 15, 1931, p. 745-5.

<table>
<thead>
<tr>
<th>Unit</th>
<th>Assumed life years</th>
<th>Yearly depreciation commonly accepted</th>
<th>Per cent correctly determined</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boilers, fire tube</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Boilers, water tube</td>
<td>20</td>
<td>4.00</td>
<td>1.82</td>
</tr>
<tr>
<td>Breechings and connections</td>
<td>10 to 25</td>
<td>4.00 to 10.00</td>
<td>7.59 to 1.82</td>
</tr>
<tr>
<td>Buildings, brick and concrete</td>
<td>50</td>
<td>2.00</td>
<td>0.35</td>
</tr>
<tr>
<td>Buildings, wooden</td>
<td>50</td>
<td>2.00</td>
<td>0.35</td>
</tr>
<tr>
<td>Cables, underground lead covered</td>
<td>25</td>
<td>4.00</td>
<td>1.82</td>
</tr>
<tr>
<td>Cables, aerial lead covered</td>
<td>16</td>
<td>6.67</td>
<td>3.89</td>
</tr>
<tr>
<td>Coal and ash handling equipment</td>
<td>20</td>
<td>5.00</td>
<td>2.71</td>
</tr>
<tr>
<td>Condensers</td>
<td>25</td>
<td>4.00</td>
<td>1.82</td>
</tr>
<tr>
<td>Conductors</td>
<td>50</td>
<td>2.00</td>
<td>0.35</td>
</tr>
<tr>
<td>Electrical auxiliaries</td>
<td>10</td>
<td>10.00</td>
<td>7.59</td>
</tr>
<tr>
<td>Engines, steam low speed</td>
<td>20</td>
<td>4.00</td>
<td>1.82</td>
</tr>
<tr>
<td>Engines, steam high speed</td>
<td>16</td>
<td>6.67</td>
<td>3.89</td>
</tr>
<tr>
<td>Engines, gas</td>
<td>16</td>
<td>6.67</td>
<td>3.89</td>
</tr>
<tr>
<td>Feed water heaters</td>
<td>30</td>
<td>3.33</td>
<td>1.26</td>
</tr>
<tr>
<td>Feeders, weatherproof insulation</td>
<td>16</td>
<td>6.67</td>
<td>3.89</td>
</tr>
<tr>
<td>Fencing, steel</td>
<td>20</td>
<td>5.00</td>
<td>2.71</td>
</tr>
<tr>
<td>Foundations</td>
<td></td>
<td>Life same as supported machinery</td>
<td></td>
</tr>
<tr>
<td>Fuel oil handling equipment</td>
<td>25</td>
<td>4.00</td>
<td>1.82</td>
</tr>
<tr>
<td>Generators, modern</td>
<td>20</td>
<td>5.00</td>
<td>2.71</td>
</tr>
<tr>
<td>Generators, obsolete</td>
<td>16</td>
<td>6.67</td>
<td>3.87</td>
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<tr>
<td>Generators, steam turbo</td>
<td>10</td>
<td>10.00</td>
<td>7.59</td>
</tr>
<tr>
<td>Meters, electric switchboard</td>
<td>20</td>
<td>5.00</td>
<td>2.71</td>
</tr>
<tr>
<td>Meters, electric service</td>
<td>16</td>
<td>6.67</td>
<td>3.89</td>
</tr>
<tr>
<td>Piping and covering</td>
<td>25</td>
<td>4.00</td>
<td>1.82</td>
</tr>
<tr>
<td>Pumps, steam</td>
<td>20</td>
<td>5.00</td>
<td>2.71</td>
</tr>
<tr>
<td>Stack, brick</td>
<td>50</td>
<td>2.00</td>
<td>0.35</td>
</tr>
<tr>
<td>Stack, steel</td>
<td>10</td>
<td>10.00</td>
<td>7.59</td>
</tr>
<tr>
<td>Steel, structures</td>
<td>25</td>
<td>4.00</td>
<td>1.82</td>
</tr>
<tr>
<td>Stokers, fixed parts</td>
<td>20</td>
<td>5.00</td>
<td>2.71</td>
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<tr>
<td>Stokers, moving parts</td>
<td>5</td>
<td>20.00</td>
<td>17.74</td>
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<tr>
<td>Storage batteries</td>
<td>16</td>
<td>6.67</td>
<td>3.89</td>
</tr>
<tr>
<td>Switchboard and wiring</td>
<td>20</td>
<td>5.00</td>
<td>2.71</td>
</tr>
<tr>
<td>Telephones</td>
<td>10</td>
<td>10.00</td>
<td>7.59</td>
</tr>
<tr>
<td>Transformers, station service</td>
<td>16</td>
<td>6.67</td>
<td>3.89</td>
</tr>
<tr>
<td>Turbines, steam</td>
<td>20</td>
<td>5.00</td>
<td>2.71</td>
</tr>
<tr>
<td>Turbines, water</td>
<td>16</td>
<td>6.67</td>
<td>3.89</td>
</tr>
</tbody>
</table>

Klein, Joseph J. Depreciation rates (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 443.)

Machinery and equipment

Croninger packing co. 14 B. T. A. 345
F. Kieser and son, co. inc. 15 B. T. A. 359
Horn and Hardart baking co. 20 B. T. A. 486
Charles C. Lewis co. 16 B. T. A. 61
Kay manufacturing co. 18 B. T. A. 753
Chicago railway equipment co v. comr. 39 Fed. (2d) 378

Kurtz, Edwin B. Material data for equipment and machinery. (In his Life expectancy of physical property based on mortality rates, c1930. p. 3-57.)


Normal  Severe

<table>
<thead>
<tr>
<th>Range</th>
<th>Avg.</th>
<th>Range</th>
<th>Avg.</th>
</tr>
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<tbody>
<tr>
<td>1928</td>
<td></td>
<td></td>
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<tr>
<td>Bearings:</td>
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<td></td>
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</tr>
<tr>
<td>ball</td>
<td>9-14</td>
<td>12½</td>
<td>2-5</td>
</tr>
<tr>
<td>babbit</td>
<td>5-15</td>
<td>10</td>
<td>2-5</td>
</tr>
<tr>
<td>bronze</td>
<td>5-15</td>
<td>10½</td>
<td>2-6</td>
</tr>
<tr>
<td>roller</td>
<td>8-14</td>
<td>13½</td>
<td>2-5</td>
</tr>
<tr>
<td>Belts</td>
<td>See under subject Belting</td>
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</tr>
<tr>
<td>Chains, power transmission:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>roller</td>
<td>5-9</td>
<td>7½</td>
<td>1-3</td>
</tr>
<tr>
<td>silent</td>
<td>5-9</td>
<td>7 ½</td>
<td>1-3</td>
</tr>
<tr>
<td>mechanical</td>
<td>10-17</td>
<td>15</td>
<td>1-11</td>
</tr>
<tr>
<td>Commutators</td>
<td>10-15</td>
<td>17½</td>
<td>5-9</td>
</tr>
<tr>
<td>Compensators, motor</td>
<td>5-10</td>
<td>7½</td>
<td>2-5</td>
</tr>
<tr>
<td>Floors</td>
<td>See under subject Floors</td>
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<td></td>
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</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Machinery and Equipment—(Continued)

<table>
<thead>
<tr>
<th>Gears:</th>
<th>Normal Range</th>
<th>Normal Avg.</th>
<th>Severe Range</th>
<th>Severe Avg.</th>
</tr>
</thead>
<tbody>
<tr>
<td>fiber</td>
<td>4-8</td>
<td>6</td>
<td>1-3</td>
<td>2</td>
</tr>
<tr>
<td>steel</td>
<td>5-10</td>
<td>6⅓</td>
<td>2-5</td>
<td>3⅔</td>
</tr>
<tr>
<td>Motor windings</td>
<td>8-20</td>
<td>14</td>
<td>5-10</td>
<td>7</td>
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</table>

<table>
<thead>
<tr>
<th>Paints, oil-base:</th>
<th>Normal Range</th>
<th>Normal Avg.</th>
<th>Severe Range</th>
<th>Severe Avg.</th>
</tr>
</thead>
<tbody>
<tr>
<td>exterior</td>
<td>2-6</td>
<td>5</td>
<td>1-3</td>
<td>2</td>
</tr>
<tr>
<td>interior</td>
<td>3-5</td>
<td>4</td>
<td>1-3</td>
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<tr>
<th></th>
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<td>2-5</td>
<td>3</td>
<td>1-2</td>
<td>1⅓</td>
</tr>
<tr>
<td>interior</td>
<td>5-7</td>
<td>5½</td>
<td>1-2</td>
<td>1½</td>
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<td>herringbone</td>
<td>5-10</td>
<td>8</td>
<td>2-5</td>
<td>4</td>
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<td>spur gear</td>
<td>2-10</td>
<td>6</td>
<td>1-2½</td>
<td>2</td>
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<tr>
<td>worm gear</td>
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<td>7</td>
<td>1-2½</td>
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<thead>
<tr>
<th>Storage batteries</th>
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<th>Normal Avg.</th>
<th>Severe Range</th>
<th>Severe Avg.</th>
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<tr>
<td>2-6</td>
<td>3½</td>
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<table>
<thead>
<tr>
<th>Transformers</th>
<th>Normal Range</th>
<th>Normal Avg.</th>
<th>Severe Range</th>
<th>Severe Avg.</th>
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<tr>
<td>15-25</td>
<td>20</td>
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<table>
<thead>
<tr>
<th>Trucks and tractors:</th>
<th>Normal Range</th>
<th>Normal Avg.</th>
<th>Severe Range</th>
<th>Severe Avg.</th>
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<td>storage battery</td>
<td>8-15</td>
<td>12</td>
<td>1-5</td>
<td>4½</td>
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</table>

MONTGOMERY, ROBERT HEISTER. Equipment. (In his Income tax procedure, 1929, p. 312.)

<table>
<thead>
<tr>
<th>Chair manufacturing</th>
<th>%</th>
<th>Laundry</th>
<th>%</th>
</tr>
</thead>
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<tr>
<td>Coal mining</td>
<td>10</td>
<td>Logging</td>
<td>20</td>
</tr>
<tr>
<td>Eectrical</td>
<td>5</td>
<td>Mica grinding</td>
<td>5</td>
</tr>
<tr>
<td>Glassmaking</td>
<td>8</td>
<td>Miscellaneous (lumber yard)</td>
<td>33½</td>
</tr>
<tr>
<td>Gravel pit</td>
<td>10</td>
<td>Newspaper plant</td>
<td>3</td>
</tr>
<tr>
<td>Heating</td>
<td>5</td>
<td>Office</td>
<td>10</td>
</tr>
<tr>
<td>Hotel</td>
<td>5</td>
<td>Stable</td>
<td>10</td>
</tr>
</tbody>
</table>

Magnets


Marine equipment

See also Depreciation, depletion and obsolescence—Boats; Ships.

ASSOCIATED general contractors of America, inc. A. G. C. schedule of ownership expense. (In its Equipment ownership expense, 1930, p. 17.) (In its Construction equipment, 1927, p. 4.)

Reprinted from Constructor, Feb. 1930.

<table>
<thead>
<tr>
<th>Marine equipment</th>
<th>Economic life years</th>
<th>Economical investment per cent of capital without field repairs</th>
<th>Economical life years</th>
<th>Economical investment per cent of capital without field repairs</th>
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<tbody>
<tr>
<td>Coastwise craft</td>
<td>10</td>
<td>10</td>
<td>Barges, steel</td>
<td>12</td>
</tr>
<tr>
<td>Derrick boats</td>
<td>12</td>
<td>8</td>
<td>Derrick boats</td>
<td>7</td>
</tr>
<tr>
<td>Dredge, clamshell</td>
<td>12</td>
<td>8</td>
<td>Dredges, clamshell</td>
<td>7</td>
</tr>
<tr>
<td>Dredge, dipper</td>
<td>8</td>
<td>12</td>
<td>Dredges, dipper</td>
<td>6</td>
</tr>
<tr>
<td>Dredge, hydraulic</td>
<td>10</td>
<td>10</td>
<td>Dredges, hydraulic</td>
<td>10</td>
</tr>
<tr>
<td>Dredge, hydraulic</td>
<td>10</td>
<td>10</td>
<td>Grader, hydraulic</td>
<td>7</td>
</tr>
<tr>
<td>Dredge, hydraulic</td>
<td>10</td>
<td>10</td>
<td>Launches, gasoline</td>
<td>6</td>
</tr>
<tr>
<td>Pile drivers</td>
<td>12</td>
<td>12</td>
<td>Pile drivers</td>
<td>7</td>
</tr>
<tr>
<td>Scows</td>
<td>12</td>
<td>12</td>
<td>Quarter boats</td>
<td>10</td>
</tr>
<tr>
<td>Scows, dump</td>
<td>12</td>
<td>12</td>
<td>Rowboats</td>
<td>5</td>
</tr>
<tr>
<td>Tugs</td>
<td>10</td>
<td>10</td>
<td>Steamers, paddle</td>
<td>16</td>
</tr>
<tr>
<td>Inland craft</td>
<td>8</td>
<td>12</td>
<td>wheel</td>
<td>6</td>
</tr>
<tr>
<td>Barges, wooden</td>
<td>8</td>
<td>12</td>
<td>Tugs, screw propelled</td>
<td>16</td>
</tr>
</tbody>
</table>

* These items under Marine equipment carry A. G. C. depreciation rates.

Matches


Match manufacturing

Steam engines, boilers and shafting, and on lathes, woodcutting and woodturning machinery, including taper drums

General plant and machinery, including electric dynamos

and motors, match making, splint levelling and cleaning, and box filling machines

Motor lories and motor vans

(Mechanical devices

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


<table>
<thead>
<tr>
<th>Adding machines</th>
<th>%</th>
<th>Cash registers</th>
<th>6</th>
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<tbody>
<tr>
<td>Addressograph</td>
<td>10</td>
<td>Checkwriters</td>
<td>6</td>
</tr>
<tr>
<td>Billing machines</td>
<td>12.50</td>
<td>Comptometers</td>
<td>7.50</td>
</tr>
<tr>
<td>Bookkeeping machines:</td>
<td></td>
<td>Dictaphones</td>
<td>15</td>
</tr>
<tr>
<td>hand</td>
<td>10</td>
<td>Multigraphs</td>
<td>10</td>
</tr>
<tr>
<td>electric</td>
<td>12.50</td>
<td>Typewriters</td>
<td>12.50</td>
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</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Mechanical Devices—(Continued)

<table>
<thead>
<tr>
<th>Accountants' Index</th>
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<table>
<thead>
<tr>
<th>Account</th>
<th>Average</th>
<th>High</th>
<th>Low</th>
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<tr>
<td>Manufacturing</td>
<td>11.6</td>
<td>5</td>
<td>3</td>
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<tr>
<td>Banks</td>
<td>17.9</td>
<td>25</td>
<td>9.7</td>
</tr>
<tr>
<td>Wholesale</td>
<td>14.1</td>
<td>20</td>
<td>8.5</td>
</tr>
<tr>
<td>Retail, chain stores</td>
<td>10.9</td>
<td>17.5</td>
<td>10.0</td>
</tr>
</tbody>
</table>

HARTMAN, DENNIS, ed. Adding machines. (In his *Index-digest of United States Board of Tax Appeals decisions*, v. 1 to 10, B. T. A., c11928, p. 184.)

Useful life of adding and posting machines, and of typewriting machine, determined to be 6 and 5 years, respectively. First state bank, S B. T. A., 1176.


p. 4—Mechanical devices

<table>
<thead>
<tr>
<th>Addressographs</th>
<th>10</th>
<th>10</th>
<th>Folding and sealing machines</th>
<th>10</th>
<th>10</th>
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<tr>
<td>Billing machines</td>
<td>8</td>
<td>12½</td>
<td>Mimeograph machines</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Bookkeeping</td>
<td>6</td>
<td>16½</td>
<td>Money machines</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Check perforators</td>
<td>10</td>
<td>10</td>
<td>Multigraph machines</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Check writers</td>
<td>8</td>
<td>12½</td>
<td>Numbering machines</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Dictaphones and dictographs</td>
<td>6</td>
<td>16½</td>
<td>Transophones, electric</td>
<td>6</td>
<td>16½</td>
</tr>
</tbody>
</table>


Metal


Metal work


| Iron and steel blast furnaces | 2.75% |
| Blasting furnace and stoves    | 2.75% |
| Blowing engines                | 4     |
| Pig casting machines           | 4     |


p. 21—Metal products and processes

<table>
<thead>
<tr>
<th>Years</th>
<th>Accumulators</th>
<th>20</th>
<th>5</th>
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<tr>
<td></td>
<td>Agitators</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td></td>
<td>Ameliorating boxes</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td></td>
<td>Babbittting machines</td>
<td>16</td>
<td>6½</td>
</tr>
<tr>
<td></td>
<td>Balancing machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Barrels, tumbling</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td></td>
<td>Beading machines</td>
<td>17</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>Benches</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>Bending machines: angle</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td></td>
<td>Bins and hoppers</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Bins stock: concrete</td>
<td>33</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Steel</td>
<td>22</td>
<td>4½</td>
</tr>
<tr>
<td></td>
<td>Steel</td>
<td>22</td>
<td>4½</td>
</tr>
<tr>
<td></td>
<td>Blowers</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td></td>
<td>Blowing pipes, brazing, cutting, and welding</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>Boring machines</td>
<td>18</td>
<td>5½</td>
</tr>
<tr>
<td></td>
<td>Boring and turning mills</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Brakes, metal forming</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td></td>
<td>Breakers, fiber</td>
<td>25</td>
<td>4</td>
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<tr>
<td></td>
<td>Broaching machines</td>
<td>15</td>
<td>6½</td>
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<td></td>
<td>Buffing machines</td>
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<td>6½</td>
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<td></td>
<td>Bulldozers</td>
<td>20</td>
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<tr>
<td></td>
<td>Burners, oil and gas</td>
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<td>Burring machines</td>
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<td>Cars, industrial</td>
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<td>Centering machines</td>
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<td>6½</td>
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<td></td>
<td>Chucking machines: automatic</td>
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<td>5</td>
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<td>Chucks, drill and lathe</td>
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<td>6½</td>
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<td>Coiling machines</td>
<td>18</td>
<td>5½</td>
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<td>Converters (for steel)</td>
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<td>Conveyors: belt</td>
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<td>bucket or chain</td>
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<td>7</td>
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<td></td>
<td>Copying machines</td>
<td>20</td>
<td>5</td>
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<td>Core-making machines</td>
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<td>5</td>
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<td>Cotter-pin machines</td>
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<td>Cranes: electric—traveling</td>
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<td>Truck mounted</td>
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DEPRECIATION, DEPLETION AND OBsolescence—Metal Work—(Continued)

<table>
<thead>
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</tr>
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<td>Plating machines</td>
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<td>6¾</td>
</tr>
<tr>
<td>Pointers</td>
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</tr>
<tr>
<td>Polishing machines</td>
<td>15</td>
<td>6¾</td>
</tr>
<tr>
<td>Pots, melting</td>
<td>10</td>
<td>10</td>
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<tr>
<td>Presses:</td>
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</tr>
<tr>
<td>arbor</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>bench straightening</td>
<td>18</td>
<td>5¾</td>
</tr>
<tr>
<td>drop forging and forming</td>
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<td>5</td>
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<td>hydraulic</td>
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<td>5</td>
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<td>22</td>
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<td>6¾</td>
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<td>Punching machines</td>
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<td>6¾</td>
</tr>
<tr>
<td>Rammers</td>
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<td>10</td>
</tr>
<tr>
<td>Rams, hydraulic for tunnel kiln</td>
<td>20</td>
<td>5</td>
</tr>
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<td>Reaming machines</td>
<td>18</td>
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</tr>
<tr>
<td>Ring machines, piston</td>
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<td>5</td>
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<td>Rivet and bolt clippers</td>
<td>15</td>
<td>6¾</td>
</tr>
<tr>
<td>Riveters</td>
<td>15</td>
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</tr>
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</tr>
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<td>Rolling machines, cold rolling (forming or shaping)</td>
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<td>Sand-blast equipment</td>
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<td>Sanders</td>
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</tr>
<tr>
<td>Saw filing, setting, and sharpening machines</td>
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<td>6</td>
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<tr>
<td>Saws:</td>
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<td>6¾</td>
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<td>Scales:</td>
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<td>automatic or counter</td>
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<td>10</td>
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<tr>
<td>platform, dormant</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>platform, portable</td>
<td>15</td>
<td>6¾</td>
</tr>
<tr>
<td>Screens, revolving or vibrating</td>
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<td>10</td>
</tr>
<tr>
<td>Screen screw</td>
<td>15</td>
<td>6¾</td>
</tr>
<tr>
<td>Seaming machines</td>
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<td>6¾</td>
</tr>
<tr>
<td>Seating machines, valve heads</td>
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<td>6¾</td>
</tr>
<tr>
<td>Separators</td>
<td>18</td>
<td>5¾</td>
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<td>Sewing machines</td>
<td>15</td>
<td>6¾</td>
</tr>
<tr>
<td>Shapers</td>
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</tr>
<tr>
<td>Shearing machines</td>
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<td>6¾</td>
</tr>
<tr>
<td>Shearing machines, hydraulic</td>
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<td>5</td>
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<td>Slitting machines</td>
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</tr>
<tr>
<td>Slotting machines</td>
<td>15</td>
<td>6¾</td>
</tr>
<tr>
<td>Spike machines</td>
<td>15</td>
<td>6¾</td>
</tr>
<tr>
<td>Spinning machines, nut</td>
<td>15</td>
<td>6¾</td>
</tr>
<tr>
<td>Spray, booths, paint</td>
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<td>6¾</td>
</tr>
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<td>Spraying equipment, paint</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Spring-making machines</td>
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<td>5¾</td>
</tr>
<tr>
<td>Squaring machines</td>
<td>15</td>
<td>6¾</td>
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<tr>
<td>Squeezers</td>
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<td>6¾</td>
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<td>Stapling machines</td>
<td>15</td>
<td>6¾</td>
</tr>
<tr>
<td>Straighteners, wire</td>
<td>15</td>
<td>6¾</td>
</tr>
<tr>
<td>Strippers, wire</td>
<td>15</td>
<td>6¾</td>
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<tr>
<td>Tanks:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>acetylene generator</td>
<td>10</td>
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<tr>
<td>acid</td>
<td>10</td>
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</tr>
<tr>
<td>concrete or masonry</td>
<td>40</td>
<td>2¾</td>
</tr>
<tr>
<td>steel</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>wood</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Tapping machines</td>
<td>18</td>
<td>5¾</td>
</tr>
<tr>
<td>Tenoning machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Testing machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Thread-cutting machines</td>
<td>18</td>
<td>5¾</td>
</tr>
<tr>
<td>Trucks:</td>
<td></td>
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<tr>
<td>electric</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>hand</td>
<td>10</td>
<td>10</td>
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<tr>
<td>warehouse and barrel</td>
<td>12½</td>
<td>8</td>
</tr>
<tr>
<td>Tumbling mills (steel frame, wood box</td>
<td>15</td>
<td>6¾</td>
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<tr>
<td>Upsetting machines</td>
<td>18</td>
<td>5¾</td>
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<tr>
<td>Vats:</td>
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<tr>
<td>boiling</td>
<td>12½</td>
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<td>platting</td>
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<td>Washer machines, lock</td>
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<td>Washing machines, metal</td>
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<tr>
<td>Winches, electric, pneumatic or steam</td>
<td>18</td>
<td>5¾</td>
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<tr>
<td>Winding machines</td>
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DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

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<thead>
<tr>
<th>Item</th>
<th>Years</th>
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<tr>
<td>Forgés:</td>
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<tr>
<td>blacksmith's</td>
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<td>Forging and upsetting machines</td>
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<td>5¾</td>
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<td>Forming machines</td>
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<tr>
<td>Furnaces:</td>
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<tr>
<td>annealing</td>
<td>16</td>
<td>6¾</td>
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<tr>
<td>blast</td>
<td>20</td>
<td>5</td>
</tr>
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<td>carbonizing</td>
<td>15</td>
<td>6¾</td>
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<tr>
<td>crucible</td>
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<tr>
<td>electric</td>
<td>18</td>
<td>5¾</td>
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<tr>
<td>enameling</td>
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<tr>
<td>forging</td>
<td>22</td>
<td>4¾</td>
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<tr>
<td>foundry</td>
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<tr>
<td>porcelain enameling</td>
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<td>Galvanizing machines</td>
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<tr>
<td>Gas producers</td>
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<tr>
<td>Gear-cutting machines</td>
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<td>5¾</td>
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<tr>
<td>Grinding machines</td>
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<td>6¾</td>
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<tr>
<td>Grooving machines</td>
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<td>5¾</td>
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<td>Hammers:</td>
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<td>belt or motor drive</td>
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<tr>
<td>drop</td>
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<td>Reading and forging machines</td>
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<td>5¾</td>
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<tr>
<td>Heaters, ladle or pit, oil fired</td>
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<tr>
<td>Hemming machines</td>
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<td>6¾</td>
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<td>5¾</td>
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<tr>
<td>Hoists:</td>
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<tr>
<td>air, chain and electric (small units)</td>
<td>13</td>
<td>7¾</td>
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<tr>
<td>skip, steam or electric</td>
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<td>Hoisting machines</td>
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<td>Insulating machines</td>
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<td>6¾</td>
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<tr>
<td>Jacks, screw and hydraulic</td>
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<td>6¾</td>
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<td>Lathing machines</td>
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<td>10</td>
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<tr>
<td>Jigs</td>
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<td>Jointers, wood</td>
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<td>Keycutters</td>
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<td>Kilns:</td>
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<td>dry, metal</td>
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<td>foundry</td>
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<td>rotary</td>
<td>15</td>
<td>6¾</td>
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<td>Ladles:</td>
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<td>hot metal</td>
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<tr>
<td>steel</td>
<td>11</td>
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<td>engine</td>
<td>16</td>
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<td>spinning</td>
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<td>5¾</td>
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<tr>
<td>turret</td>
<td>16</td>
<td>6¾</td>
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<td>woodworking</td>
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<td>Loaders, coal</td>
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<td>Locomotives, steam or electric</td>
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<td>(all gauges)</td>
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<td>Magnets, lifting</td>
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<td>6¾</td>
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<tr>
<td>Mandrels, plain or expanding</td>
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<tr>
<td>Milling machines:</td>
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<tr>
<td>automatic</td>
<td>13</td>
<td>7¾</td>
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<tr>
<td>die trimming and sinking</td>
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<td>6¾</td>
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<tr>
<td>hand</td>
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<td>7</td>
</tr>
<tr>
<td>horizontal</td>
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<tr>
<td>multiple spindle</td>
<td>15</td>
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<tr>
<td>thread</td>
<td>18</td>
<td>5¾</td>
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<tr>
<td>universal</td>
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<td>5</td>
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<tr>
<td>vertical</td>
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<td>Mills, wire flattening</td>
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<td>6¾</td>
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<td>Mixing machines, sand and concrete</td>
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<tr>
<td>Molding machines</td>
<td>12</td>
<td>8½</td>
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<tr>
<td>Nailing machines</td>
<td>15</td>
<td>6¾</td>
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<tr>
<td>Nail-making machines</td>
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<td>10</td>
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<tr>
<td>Nut and bolt machines</td>
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<td>6¾</td>
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<tr>
<td>Ovens:</td>
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<tr>
<td>annealing</td>
<td>16</td>
<td>6¾</td>
</tr>
<tr>
<td>core</td>
<td>18</td>
<td>5¾</td>
</tr>
<tr>
<td>preheating</td>
<td>15</td>
<td>6¾</td>
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<tr>
<td>Pans:</td>
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<td></td>
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<tr>
<td>dump with air hoist</td>
<td>15</td>
<td>6¾</td>
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<tr>
<td>tote</td>
<td>5</td>
<td>20</td>
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</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Meters
KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 443.)
Gas meter manufacturing equipment
Rudd mfg. co. 15 B. T. A. 819.

10%

Mica grinding
MONTGOMERY, ROBERT HEISTER. Mica grinding. (In his Income tax procedure, 1929. p. 315.)
Mica grinding:
equipment
machinery
5%

Mill machinery
HARTMAN DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 193.

Milling machines
p. 9—Milling machines
15 years 6½%

Mills
See also Depreciation, depletion and obsolescence—Cotton mills; Flour mills; Knit goods; Lumber; Paper mills; Saw mills; Silk.
MONTGOMERY, ROBERT HEISTER. Mill Buildings. (In his Income tax procedure, 1929. p. 315.)
Mill buildings
Mill buildings (frame)
2½%

UNITED STATES. Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 9—Mill type buildings:
— masonry, brick, concrete, reinforced concrete
— brick and steel, steel frame, steel and
— stucco (fireproof)
— masonry, slow burning, with or without steel frame
— masonry with frame interior
— frame
40 years 2½%
35 2 6/7
30 3 1/3
20 5

Mimeograph machines
See Depreciation, depletion and obsolescence—Mechanical devices.

Miniature golf courses
MILLER, EDWARD F. Miniature golf courses. Internal revenue news, March 1931, p. 3.

Mining and metallurgy
BARTON, WALTER E. and BROWNING, CARROLL W. Discovery value in case of mines. (In their Federal income and estate tax laws, 1929. p. 220.)
HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10, B. T. A., c1928, p. 187, 189, 194.
7½ per cent allowed on miners' houses. Hughes coal co., 8 B. T. A., 306.
A reasonable allowance for depreciation of construction and machinery equipment used by the petitioner in mining coal during the fiscal year ended April 30, 1921, found to be 8 per cent of the amount carried in the capital asset account. Sunnyside coal and coke co., 9 B. T. A., 984.
Depreciation was allowed at 20 per cent on both cars of inferior grade and on unsatisfactory mining machines, both purchased in 1917 and discarded in 1922, and at 7½ per cent on miners' houses. Hughes coal co., 8 B. T. A., 306.
MCMICHAEL, STANLEY L. Allowable depreciation rates for income tax law purposes (from Prentice-Hall, inc. Federal income tax service) (In his McMichael's appraising manual, 1931. p. 350.)
Houses, mine
Miller bros. coal co. 6 B. T. A. 1112.
4%
Houses, miners'
Hughes coal co., 8 B. T. A. 306.
7½%

MCMULLEN, O. E. Depreciation as defined and applied by the supreme court in United States, vs. Ludex. Mining congress journal, June 1930, p. 497-8.
MONTGOMERY, ROBERT HEISTER. Mines. (In his Income tax procedure, 1929. p. 316.)
% Miners' houses
% %
Mines
Cars
Equipment, miscellaneous
Machinery
15 15
20 20
10 10
20 20

Steam shovels
Tipples
Track and siding
UNITED STATES. Congress. Depreciation of mines; hearings before the joint committee on internal revenue taxation, seventy-first congress, third session December 9, 10, 11 and 12, 1930. Washington, D. C., Government printing office, 1930. 179p.
**DEPRECIATION, DEPLETION AND OBSOLESCENCE—Mining and Metallurgy**

(Continued)

<table>
<thead>
<tr>
<th>p. 27–8—Mines and quarries except sand and gravel</th>
<th>Years</th>
<th>%</th>
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<tbody>
<tr>
<td>Agitators</td>
<td>15</td>
<td>6 2/3%</td>
</tr>
<tr>
<td>Blacksmith shop equipment</td>
<td>15</td>
<td>6 2/3%</td>
</tr>
<tr>
<td>Blowers</td>
<td>15</td>
<td>6 2/3%</td>
</tr>
<tr>
<td>Breakers:</td>
<td></td>
<td></td>
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<tr>
<td>concrete or steel</td>
<td>33</td>
<td>3%</td>
</tr>
<tr>
<td>wood</td>
<td>15</td>
<td>6 2/3%</td>
</tr>
<tr>
<td>Briquetting machines</td>
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<td></td>
</tr>
<tr>
<td>Cages:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>car</td>
<td>14</td>
<td>7%</td>
</tr>
<tr>
<td>self-dumping</td>
<td>5</td>
<td>20%</td>
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<tr>
<td>Carpenter shop equipment</td>
<td>20</td>
<td>8%</td>
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<tr>
<td>Cars, mine:</td>
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<tr>
<td>steel</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>wood</td>
<td>5</td>
<td>20%</td>
</tr>
<tr>
<td>Classifiers</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Coal-cutting machines</td>
<td>12 1/2</td>
<td>8%</td>
</tr>
<tr>
<td>Converters, copper</td>
<td>16</td>
<td>6 1/4%</td>
</tr>
<tr>
<td>Conveyors</td>
<td>12 1/2</td>
<td>8%</td>
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<tr>
<td>Cranes:</td>
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<td></td>
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<tr>
<td>jib</td>
<td>15</td>
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<tr>
<td>locomotive and tractor</td>
<td>18</td>
<td>5 1/2%</td>
</tr>
<tr>
<td>traveling, gantry and bridge</td>
<td>20</td>
<td>5%</td>
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<tr>
<td>Crushers:</td>
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<tr>
<td>gyratory or jaw</td>
<td>15</td>
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<tr>
<td>roll</td>
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<td>10%</td>
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<tr>
<td>Cutting and welding apparatus</td>
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<tr>
<td>oxycetylene</td>
<td>10</td>
<td>10%</td>
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<tr>
<td>Drag line excavators (light)</td>
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<td>Drigges:</td>
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</tr>
<tr>
<td>steel</td>
<td>20</td>
<td>5%</td>
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<tr>
<td>wood</td>
<td>14</td>
<td>7%</td>
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<tr>
<td>Drills, rock, air or steam, mounted</td>
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<td>20%</td>
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<td>Dryers</td>
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<td>10%</td>
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<tr>
<td>Dumps:</td>
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<td></td>
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<tr>
<td>crossover</td>
<td>10</td>
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<tr>
<td>rotary—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>heavy</td>
<td>15</td>
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<tr>
<td>light</td>
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<td>Elevators, bucket</td>
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<td>Engines, haulage</td>
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<tr>
<td>Filters, pressure or vacuum</td>
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<tr>
<td>Flotation machines</td>
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<td>10%</td>
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<tr>
<td>Framers, timber</td>
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<td>6 2/3%</td>
</tr>
<tr>
<td>Furnaces:</td>
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</tr>
<tr>
<td>blast</td>
<td>20</td>
<td>5%</td>
</tr>
<tr>
<td>melting</td>
<td>12 1/2</td>
<td>8%</td>
</tr>
<tr>
<td>muffle</td>
<td>10</td>
<td>10%</td>
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<tr>
<td>roasting</td>
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</tr>
<tr>
<td>reverberatory</td>
<td>16</td>
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<tr>
<td>Head frames:</td>
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<tr>
<td>steel</td>
<td>30</td>
<td>3 1/2%</td>
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<tr>
<td>wood</td>
<td>15</td>
<td>6 2/3%</td>
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</tbody>
</table>

**Hoists:**
- air tugger: 7 years, 14% charge
- gasoline or oil: 10 years, 10% charge
- portable and semiportable, electric: 10 years, 10% charge
- stationary—air: 13 years, 7 1/2% charge
- electric or steam: 20 years, 5% charge

**Houses, miners’:**
- box type: 15 years, 6 2/3% charge
- ceiled and weatherboarded: 25 years, 4% charge
- lathed and plastered: 30 years, 3 1/3% charge
- masonry: 40 years, 2 1/3% charge
- jigs: 12 1/2 years, 8% charge
- kilns, lime: 15 years, 6 2/3% charge
- Larries: 15 years, 6 2/3% charge
- Loaders, mechanical: 7 years, 14% charge
- Loaders and unloaders, box car: 10 years, 10% charge

**Locomotives:**
- electric: storage battery: 10 years, 10% charge
- trolley: 12 1/4 years, 8% charge
- gasoline and oil: 10 years, 10% charge
- steam:
  - gear drive: 15 years, 6 2/3% charge
  - rod drive: 25 years, 4% charge
- Machine shop equipment: 20 years, 5% charge
- Mills, pebble, ball or rod: 15 years, 6 2/3% charge
- Mules: 5 years, 20% charge
- Ovens, electric: 15 years, 6 2/3% charge
- Presses, filter: 15 years, 6 2/3% charge
- Seales, platform, dormant: 20 years, 5% charge
- Scrapers:
  - slip: 2 years, 50% charge
  - wheel: 10 years, 10% charge
  - Screens: 10 years, 10% charge

**Separators:**
- magnetic: 14 years, 7% charge
- spiral, coal: 10 years, 10% charge
- Shovels, electric or steam: 15 years, 6 2/3% charge
- Skips, hoisting: 5 years, 20% charge
- Tables, concentrating: 12 1/2 years, 8% charge
- Tanks:
  - galvanized iron: 10 years, 10% charge
  - steel: 25 years, 4% charge
  - wood: 15 years, 6 2/3% charge

**Thickeners:**
- concrete: 33 years, 3% charge
- steel: 15 years, 6 2/3% charge

**Tipples:**
- steel: 30 years, 3 1/2% charge
- wood: 15 years, 6 2/3% charge
- Tramways, aerial: 15 years, 6 2/3% charge
- Wagons: 7 years, 14% charge

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**Mining and metallurgy, Coal**

ANNUAL depreciation rates allowed by decisions of the United States board of tax appeals. Bound with:


**HESSE, A. W. Depreciation and maintenance.** (In his *Principles of coal property valuation*, 1930, p. 49–62.)

**KLEIN, JOSEPH J.** Depreciation rates. (In his *1931 cumulative supplement to Federal income taxation*, 1931, p. 443.)

| Mining machinery and buildings | Hamilton coal mining co. 17 B. T. A. 1339 | 10% |

---

**Mirrors**

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue Jan. 1931. p. 4—Mirrors 20 years 5% charge

**Molding machines**

MONTGOMERY, ROBERT. Molding machines. (In his *Income tax procedure*, 1929, p. 316.)

Molding machines (foundry) 10% charge

**Money machines**

See Depreciation, depletion and obsolescence—Mechanical devices.

**Mortising machines**

MONTGOMERY, ROBERT. Mortising machines. (In his *Income tax procedure*, 1929, p. 316.)

Mortising machines (woodworking) 10% charge
### DEPRECIATION, DEPLETION AND OBSOLESCENCE — (Continued)

#### Motor buses


Commercial motor vehicles propelled by power derived from internal combustion engines (motor lorries and motor vans). 20%

Motor omnibuses 20

Motor pantechinicos and lorries (written down value)


**PUBLIC** utilities reports, 1931 C. Allowance of 3 1/2 cents per bus mile for annual depreciation expense of a bus utility, which was predicated upon an estimated bus life of 300,000 miles or four years with a nominal salvage at the termination of that period, was tentatively approved although said to appear rather high. *Re Cayuga omnibus corp. (N. Y.)*, p. 238.

**UNITED STATES.** Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.


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### Motor trucks

See also Depreciation, depletion and obsolescence — Industrial trucks; Electric trucks.


**HARTMAN, DENNIS, ed.** *Index-digest of United States board of tax appeals decisions; v. 1 to 10 B. T. A.*, 1928. p. 184-5.


**Croninger packing co.** 14 B. T. A. 345 33 1/2%

**Steverson, J. N.** 18 B. T. A. 1099 33 1/4%

**Sanford cotton mills.** 14 B. T. A. 1210 25

**UNITED STATES.** Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.


---

<table>
<thead>
<tr>
<th>Trucks</th>
<th>1 B. T. A.</th>
<th>790</th>
<th>25</th>
<th>20%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2 B. T. A.</td>
<td>223</td>
<td>20</td>
<td>11</td>
</tr>
<tr>
<td></td>
<td>2 B. T. A.</td>
<td>115</td>
<td>33 1/4</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>2 B. T. A.</td>
<td>1087</td>
<td>33 1/4</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>2 B. T. A.</td>
<td>134</td>
<td>25</td>
<td>9</td>
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<tr>
<td></td>
<td>2 B. T. A.</td>
<td>745</td>
<td>25</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>5 B. T. A.</td>
<td>97</td>
<td>33 1/4</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>5 B. T. A.</td>
<td>992</td>
<td>20</td>
<td>9</td>
</tr>
</tbody>
</table>


**Auto trucks, gasoline:**

- Under $5,000: 3 tons to 5 tons
- $5,000 to $7,500: Over 5 tons
- $7,500 to $10,000: Auto trucks, electric

**HARTMAN, DENNIS, ed.** *Index-digest of United States board of tax appeals decisions; v. 1 to 10 B. T. A.*, 1928, p. 184-5.

**Croninger, J. T.** Depreciation allowable at a rate of 20 per cent. 1919-20. *Re customers tire and rubber corp.* 6 B. T. A. 150.

**Auto trucks** allowed at the rate of 20 cent. 1919-20. *Re customers tire and rubber corp.* 6 B. T. A. 150.


### DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

#### Motors


<table>
<thead>
<tr>
<th>Motors:</th>
<th>%</th>
<th>fractional horsepower</th>
</tr>
</thead>
<tbody>
<tr>
<td>alternating current—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>fractional horsepower</td>
<td>6</td>
<td>1 to 5 horsepower</td>
</tr>
<tr>
<td>1 to 5 horsepower</td>
<td>5</td>
<td>7½ to 40 horsepower</td>
</tr>
<tr>
<td>7½ to 40 horsepower</td>
<td>4</td>
<td>50 to 100 horsepower</td>
</tr>
<tr>
<td>50 to 100 horsepower</td>
<td>3.50</td>
<td>over 100 horsepower</td>
</tr>
<tr>
<td>direct current—</td>
<td></td>
<td>series wound—</td>
</tr>
<tr>
<td>shunt and compound wound—</td>
<td></td>
<td>above 25 horsepower</td>
</tr>
</tbody>
</table>

MONTGOMERY, ROBERT HEISTER. Motors. (In his *Income tax procedure*, 1929, p. 316.)

| Motors (excessive use) | 10% |

**UNITED STATES.** Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>p. 6—Motors, all types</th>
<th>18</th>
<th>5½</th>
<th>medium</th>
</tr>
</thead>
<tbody>
<tr>
<td>p. 9—Motors: A. C. and D. C.—</td>
<td>12</td>
<td>8½</td>
<td>hydraulic</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>pneumatic</td>
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</table>

### Moving picture industry


<table>
<thead>
<tr>
<th>(Rates in use at representative studios)</th>
<th>(Rates in use at representative studios)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per centage per annum</td>
<td>Per centage per annum</td>
</tr>
<tr>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>Buildings:</td>
<td></td>
</tr>
<tr>
<td>Stages</td>
<td>8</td>
</tr>
<tr>
<td>Other:</td>
<td></td>
</tr>
<tr>
<td>stucco</td>
<td>8</td>
</tr>
<tr>
<td>concrete</td>
<td>8</td>
</tr>
<tr>
<td>Equipment:</td>
<td></td>
</tr>
<tr>
<td>Automobiles and trucks</td>
<td>25</td>
</tr>
<tr>
<td>Cameras</td>
<td>25</td>
</tr>
<tr>
<td>Cutting room</td>
<td>20</td>
</tr>
<tr>
<td>Electrical</td>
<td>20</td>
</tr>
<tr>
<td>Fire apparatus</td>
<td>20</td>
</tr>
<tr>
<td>Furniture and decorations</td>
<td>65½</td>
</tr>
</tbody>
</table>


**OPERATION of motion-picture equipment (accounting questions). *Journal of accountancy*, Nov. 1931, p. 392.**

**UNITED STATES.** Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>p. 31—Motion-picture production</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Boxes, storage, film</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Cameras, motion-picture</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Cases, camera-carrying</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Leather</td>
<td>6</td>
<td>16½</td>
</tr>
<tr>
<td>Developing machines</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Dimmers</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>Dryers</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Examination machines, with lenses</td>
<td>20</td>
<td>5</td>
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<tr>
<td>Filters, photographic</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Knives, splicer</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Lamps, Cooper-Hewitt</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Lights, arc</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>Measuring machines, film</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>Perfurators, film</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>Polisher, film</td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

USEFUL life of machines not over 8 years making write-off of 12½% annually (correspondence).

### Moving picture theaters


| FRANKLIN, HAROLD B. Depreciation rates of theater equipment. (In his *Motion picture theater management*, 1928, p. 205.) |
|--------------------------------------------------------|--------------------------------------------------------|
| Semi-permanent decorations | % |
| Lobby | 15-25 |
| Theater auditorium | 20 |
| Public rooms | 31½ |
| Equipment (furnishings) | | |
| Rugs | 15 |
| Carpets | 33½ |
| Furniture | 10 |
| Building equipment: | | |
| Signs | 10 |
| Frames | 10 |
| Refrigerating machinery | 10 |
| Boilers and heating apparatus | 10 |
| Ventilating system | 10 |
| Office | | |
| Furniture | 10 |

| Draperies and hangings | 15 |
| Scenery | 33 |
| Portable electric lamps | 10 |
| Stage props | 31 |
| Draperies | 20 |
| Attached electrical equipment | 10 |
| Organ | 10 |
| Safes | 10 |
| Booth | | |
| Picture machines | 10 |
| Spotlights | 15 |
| Stereopticon | 15 |
| Other booth equipment | 10 |
DEPRECIATION, DEPLETION AND OBsolescence—moving Picture Theaters—(Continued)

MONTGOMERY, ROBERT HEISTER. Motion picture theatre. (In his Income tax procedure, 1929, p. 316.)
Motion picture theatre (modern) 3½%
For rates see Depreciation, depletion and obsolescence—Theaters.

Mowers
UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 9—Mowers, right of way 5 years 20%

Mules
See also Depreciation, depletion and obsolescence—Livestock; Agriculture.
UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 6—Mules, work 10 years 10%
p. 9—Mules 5 20

Multigraph machines
See Depreciation, depletion and obsolescence—Mechanical devices.

Municipal assets

Muslin industry
INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 141.
Muslin manufacturing:
Plant and machinery: (written down value) 7½%

Nails
INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 141.
Nail making
All plant and machinery (written down value) 5%

Natural gas
PUBLIC UTILITIES REPORTS, 1931 D. Allowance of 1.5 per cent of depreciable property of a natural gas utility was made for annual depreciation. Re Western Ohio public service co. (Ohio). p. 1.
PUBLIC UTILITIES REPORTS, 1931 D. Allowance of 6.75 of the book value of the property and plant of a natural gas utility was thought to be too high for depreciation and too low for depletion, but reasonable as an allowance for a composite figure for depreciation and depletion. Re Rushville natural gas co. (Ind.). p. 92.

Naval stores yard
KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 444.)
Naval stores yard Commodore's Point terminal co. 4%
18 B. T. A. 385

Needle industry
INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 141.
Needles and fishing tackle manufacturing
Engines, boilers and shafting 5%
Crochet, fishing hook and rod making machinery 6
Electric motors and needle making machinery (written down value) 7½

Newspapers
HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A. c1928, p. 187, 194.
Depreciation of building used in newspaper publishing at 1.8 per cent allowed. Daily pantagraph, inc., 9 B. T. A. 1173.
Depreciation on equipment of newspaper business allowed at 3 per cent. Daily pantagraph, inc., 9 B. T. A. 1173.
INCOME tax, depreciation allowances. Accountant tax supplement, March 30, 1929, p. 141.
Newspaper printing
Engines, boilers and shafting 5%
Printing and binding machines (written down value) 7½
Type (if not dealt with by way of renewals) 10

MONTGOMERY, ROBERT HEISTER. Newspaper plant and equipment. (In his Income tax procedure, 1929, p. 316. 317.)
Newspaper plant and equipment. 3%

Numbering machines
See Depreciation, depletion and obsolescence—Mechanical devices.

Office appliances
See Depreciation, depletion and obsolescence—Mechanical devices.
DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

Office buildings

<table>
<thead>
<tr>
<th>Accrued depreciation</th>
<th>Accrued depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office building—25 years old</td>
<td>%</td>
</tr>
<tr>
<td>Walls</td>
<td>60</td>
</tr>
<tr>
<td>Framing</td>
<td>45</td>
</tr>
<tr>
<td>Roofing</td>
<td>35</td>
</tr>
</tbody>
</table>

DEPRECIATION of buildings and insurance against obsolescence. Engineering and contracting, Aug. 1929, p. 343.


HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., 1928, p. 187, 188.

Expert testimony held to establish useful life of office and store buildings of 33½ years; depreciation allowed at rate of 3 per cent. Elsie S. Eckstein, 2 B. T. A. 19.

Useful life of office buildings determined upon uncontested testimony of taxpayer’s witnesses, to be 40 years; reasonable rate to be 2½ per cent. Robert H. McCormick, 2 B. T. A. 430.

Testimony of contractor that useful life was 10 to 20 years, depending on repairs made, is insufficient to establish useful life. Capitol securities co., 3 B. T. A. 75.

Remaining useful life of brick store and office building at date of acquisition by taxpayer determined to be from 10 to 15 years. J. W. Forgeus, 6 B. T. A. 291.

Theatre and office. Allowed at rate of 4 per cent. Auditorium co., 5 B. T. A. 163.

MONTGOMERY, ROBERT HEISTER. Office buildings. (In his Income tax procedure, 1929. p. 316.)

<table>
<thead>
<tr>
<th>Office buildings</th>
<th>%</th>
<th>Office buildings (brick with steel framework)</th>
<th>1½</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office buildings</td>
<td>2½ and 3</td>
<td>Office buildings</td>
<td>5</td>
</tr>
</tbody>
</table>


Office buildings: Life years
steel frame, fireproof 40 without steel frame 35
reinforced concrete 40 masonry, with frame interior 30
masonry, slow-burning, with or without frame 25


Denver (1930) Office buildings: Life, years
<table>
<thead>
<tr>
<th>Brick bearing wall A</th>
<th>Poor</th>
<th>Aver.</th>
<th>Good</th>
<th>Ann. phys. dep. %</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot; &quot; &quot; &quot; B</td>
<td>63</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
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<tr>
<td>&quot; &quot; &quot; &quot; C</td>
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<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
</tr>
<tr>
<td>&quot; &quot; &quot; &quot; D</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
</tr>
<tr>
<td>&quot; &quot; &quot; &quot; E</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
</tr>
<tr>
<td>Mill type A</td>
<td>70</td>
<td>1.4</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
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<tr>
<td>&quot; &quot; &quot; B</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
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<tr>
<td>&quot; &quot; &quot; C</td>
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<td>&quot; &quot;</td>
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<tr>
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<tr>
<td>Steel frame A</td>
<td>75</td>
<td>1.3</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
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<td>&quot; &quot; &quot; B</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
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<tr>
<td>&quot; &quot; &quot; C</td>
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<tr>
<td>&quot; &quot; &quot; D</td>
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<tr>
<td>Reinforced concrete A</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
</tr>
<tr>
<td>&quot; &quot; &quot; B</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
</tr>
</tbody>
</table>


p. 3—Office buildings: 
masonry, brick, concrete, reinforced concrete, brick and steel, steel frame, steel and stucco (fireproof) 40 years 2 1/2% 
masonry, slow-burning, with or without steel frame 35 2 6/7 
masonry, with frame interior 30 3 1/3 
frame 25 4

Office equipment

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931. p. 443.)

Office equipment Commodore’s Point terminal co. 18 B. T. A. 385 10%

MONTGOMERY, ROBERT HEISTER. Office equipment. (In his Income tax procedure, 1929. p. 316.)

<table>
<thead>
<tr>
<th>Office equipment</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Furniture and fixtures</td>
<td>10</td>
</tr>
<tr>
<td>Machines</td>
<td>10</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>10</td>
</tr>
<tr>
<td>Oil refinery</td>
<td>12%</td>
</tr>
</tbody>
</table>

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<thead>
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<th>%</th>
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</table>

Office machinery

See Depreciation, depletion and obsolescence—Mechanical devices.

Oil mills


p. 6—Mills, oil

<table>
<thead>
<tr>
<th>Office equipment</th>
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Office equipment

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931. p. 443.)

Office equipment Commodore’s Point terminal co. 18 B. T. A. 385 10%

MONTGOMERY, ROBERT HEISTER. Office equipment. (In his Income tax procedure, 1929. p. 316.)

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</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Oil refineries

ANNUAL depreciation rates allowed by decisions of the United States board of tax appeals. Bound with:


UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 29—Oil and gas refining Years %

| Agitators | 16 | 6% |
| Carbon, black plants | 12½ | 6% |
| Condensers | 15 | 6% |
| Exchangers, heat | 15 | 6% |
| Filtering plants | 20 | 5 |
| Gasoline plants, natural gas | 12½ | 8 |
| Pipes, interunit lines, small diameter | 15 | 6% |
| Pumps | 15 | 6% |
| Stills: cracking | 8 | 12½ |

Yours %

| Agitators | 15 | 6½ |
| Carbon, black plants | 15 | 6½ |
| Condensers | 12 | 8½ |
| Exchangers, heat | 15 | 6% |
| Filtering plants | 20 | 5 |
| Gasoline plants, natural gas | 12½ | 8 |
| Pipes, interunit lines, small diameter | 15 | 6% |
| Pumps | 15 | 6% |
| Stills: cracking | 8 | 12½ |

Oil storage

ANNUAL depreciation rates allowed by decisions of the United States board of tax appeals. Bound with:

Wood oil storage fixtures 3 B. T. A. 163

Oil trade

p. 29—Oil and gas—transporting Years %

| Meters and regulators | 20 | 5 |
| Pipe lines: gathering high sulphur oils, tributary | 10 | 10 |
| | 16 | 6½ |
| Trunk | 25 | 4 |
| Pumps, small field | 8 | 12½ |
| Pump stations: gas gathering main line | 25 | 4 |
| Tank cars, railroad | 20 | 5 |
| Tanks: concrete | 33 | 3 |
| high sulphur oils, steel | 10 | 10 |
| ordinary oil, steel | 20 | 5 |

Oils

“DEPRECIATION”—much misunderstood word; tax commissioner’s statement indicates definition is of vital significance to validity of income tax law. Oil and gas journal, June 11, 1931, p. 14, 124.


GIBSON, LLOYD C. Preparation of returns showing income from oil and gas. Internal revenue news, March 1930, p. 9-10.

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928 p. 189.

Drilling machinery, oil well equipment. Where evidence showed that useful life of drilling machinery varied in different fields, but that experience demonstrated that average life in field in question was four years, depreciation allowed at rate of 25 per cent. E. B. Miller, 7 B. T. A. 921.

Depreciation rates were allowed for 1919 and 1920 at 15 per cent. K. B. Birkeland, 3 B. T. A. 209; E. F. Cremin, 5 B. T. A. 1164; W. C. Newman, 10 B. T. A. 158.

In absence of evidence that commissioner’s allowance of flat rate of 10 per cent, in lieu of unit of production rate, is unreasonable, or of evidence as to life of property as related to life of resources, commissioner’s allowance will not be disturbed. A. W. Hurley, 6 B. T. A. 695.

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931. p. 443.)

Oil well equipment

State consolidated oil co., 19 B. T. A. 86


p. 29—Oil and gas development Years %

| Boilers | 2 | 50 |
| bad water | 5 | 20 |
| good water | 8 | 12½ |
| Derricks: steel | 6 | 16½ |
| wooden—bolted | 4 | 25 |
| Drilling equipment, cable-tool | 4 | 25 |
| Drilling machines: core portable | 3 | 12½ |
| rotary | 4 | 25 |
| Engines: gas or gasoline | 6 | 16½ |

Yours %

| Boilers | 10 | 10 |
| bad water | 8 | 12½ |
| good water | 5 | 20 |
| Derricks: steel | 4 | 25 |
| wooden—bolted | 5 | 20 |
| Drilling equipment, cable-tool | 4 | 25 |
| Drilling machines: core portable | 3 | 12½ |
| rotary | 4 | 25 |
| Engines: gas or gasoline | 6 | 16½ |
DEPRECIATION, DEPLETION AND OBsolescence—Oils—(Continued)

<table>
<thead>
<tr>
<th>p. 28—Oil and gas production</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Casing</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Control heads</td>
<td>6</td>
<td>16%</td>
</tr>
<tr>
<td>Derrick’s, pumping:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>steel</td>
<td>11</td>
<td>9</td>
</tr>
<tr>
<td>wood</td>
<td>8</td>
<td>12%</td>
</tr>
<tr>
<td>Dewatering apparatus, gas</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Engines:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>gas or gasoline</td>
<td>8</td>
<td>12%</td>
</tr>
<tr>
<td>steam</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Jacks, pumping</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Lift equipment, gas and air</td>
<td>6</td>
<td>16%</td>
</tr>
<tr>
<td>Meters, field</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Motors, electric</td>
<td>12</td>
<td>8%</td>
</tr>
<tr>
<td>Pipes, flow lines</td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

Power plants, for well pumping 10
Pumping machines 12\%
Pumping units, electrical 12 8\%
Regulators, gas, field 10 10
Rods:                
shackle 8 12\%
sucker 3 33\%
Separators, oil or gas 10 10
Tanks 10 10
Transformers and lines, electric 12 8\%
Treating plants 5 20
Tubing and packers 8 12\%
Vacuum plants 8 12\%


Opera houses
See Depreciation, depletion and obsolescence—Theatres.

Orchards
See Depreciation, depletion and obsolescence—Fruit trees.

Ovens
HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 194.

Depreciation rates allowed at 7\% per cent on ovens and furnaces and 10 per cent on furniture and fixtures. St. Louis malleable casting co., 9 B. T. A. 110.

MONTGOMERY, ROBERT HEISTER. Ovens. (In his Income tax procedure, 1929. p. 317.)

Ovens core (foundry) 10\%

Packing

See index under depreciation.

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>p. 16—Meat products</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basins, catch (metal)</td>
<td>15</td>
<td>6%</td>
</tr>
<tr>
<td>Blenders for lard compounds</td>
<td>15</td>
<td>6%</td>
</tr>
<tr>
<td>Boxes:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>cooking</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>skimming (concrete)</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Breakers, glue</td>
<td>15</td>
<td>6%</td>
</tr>
<tr>
<td>Can-making machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Cans, ice making</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Cans (preferably inventory)</td>
<td>3</td>
<td>33%</td>
</tr>
<tr>
<td>Carton-filling machines, lard</td>
<td>12%</td>
<td>8</td>
</tr>
<tr>
<td>Chippers, soap</td>
<td>15</td>
<td>6%</td>
</tr>
<tr>
<td>Condensers, ammonia, atmospheric</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Conveyors</td>
<td>15</td>
<td>6%</td>
</tr>
<tr>
<td>Cookers</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Coolers</td>
<td>15</td>
<td>6%</td>
</tr>
<tr>
<td>Cooling systems, spray</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Crimping machines</td>
<td>13</td>
<td>7%</td>
</tr>
<tr>
<td>Crushers, ice</td>
<td>15</td>
<td>12%</td>
</tr>
<tr>
<td>Curling machines, hair</td>
<td>15</td>
<td>6%</td>
</tr>
<tr>
<td>Cutters</td>
<td>12%</td>
<td>8</td>
</tr>
<tr>
<td>Dehairers, hog</td>
<td>18</td>
<td>5%</td>
</tr>
<tr>
<td>Dropers, beef</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Dryers</td>
<td>15</td>
<td>6%</td>
</tr>
<tr>
<td>Evaporators, for tank water</td>
<td>15</td>
<td>6%</td>
</tr>
<tr>
<td>Grinders, sausage</td>
<td>15</td>
<td>6%</td>
</tr>
<tr>
<td>Hangers, travelers, etc., track equipment</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Hoists</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Hoists, other large types for hogs and sheep</td>
<td>15</td>
<td>6%</td>
</tr>
<tr>
<td>Kettles, open, jacketed, for lard</td>
<td>12%</td>
<td></td>
</tr>
<tr>
<td>Labeling machines</td>
<td>15</td>
<td>6%</td>
</tr>
<tr>
<td>Lacquering machines</td>
<td>15</td>
<td>12%</td>
</tr>
<tr>
<td>Mills</td>
<td>15</td>
<td>6%</td>
</tr>
<tr>
<td>Mixers</td>
<td>15</td>
<td>6%</td>
</tr>
</tbody>
</table>

Nailing machines 15 6\%
Ovens, for meat loaf, etc. 15 6\%
Pens, knitting, for cattle 12\% 8
Percolators, receivers, lard 10 10
Plodders, soap 15 6\%
Presses 20 5
Pulling machines 20 5
Pumps 15 6\%
Racks, ham trees, cages 12\% 8
Refrigerating machines 20 5
Rolls 15 6\%
Runways for stock: brick 25 4
fireproof 33 3
frame 20 5
Saws, power 15 6\%
Seals, live stock 12\% 8
Scales for overhead tracks 15 6\%
Scrents, fertilizer 6 16\%
Sellers, can 10 10
Shredders 15 6\%
Singers, hog 15 6\%
Skinners, back fat 15 6\%
Slabbers, soap 15 6\%
Slicing machines 12\% 8
Splitters, head 12\% 8
Stockyards, open 20 5
Stockyards, roofed (reinforced concrete) 40 2\%
Stripping machines, casing 12\% 8
Sharing machines 15 6\%
Tables 15 6\%
Tank, process 15 6\%
Trucks 15 6\%
Washers 15 6\%
Winnowers, hair 12\% 8

Packaging and shipping

Packaging and shipping
Grocery shipping room 2 B. T. A. 134 5%


<table>
<thead>
<tr>
<th>p. 6—Packing implements and tools</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

28—134 5%
DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

Paint, varnish, etc.


- Engines, boilers, shafting and storage tanks 5½%
- General plant and machinery, including grinding machinery and electric motors 7½%
- Motor lorries and motor tractors 20

**Horses, loose tools and utensils including typewriters**

(renewals allowed instead of depreciation)

**Painting**


p. 10—Spraying equipment, paint 10 years 10%

**Paper bags**

See Depreciation, depletion and obsolescence—Paper containers.

**Paper boxes**


<table>
<thead>
<tr>
<th>Description</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper box making</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant and machinery</td>
<td>10</td>
<td>7½%</td>
</tr>
<tr>
<td>Motor vans</td>
<td>20</td>
<td>7½%</td>
</tr>
</tbody>
</table>

**Paper containers**


<table>
<thead>
<tr>
<th>Description</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper bag making</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Engines, boilers and shafting</td>
<td>10</td>
<td>5%</td>
</tr>
<tr>
<td>Electric motors and general plant</td>
<td>10</td>
<td>7½%</td>
</tr>
<tr>
<td>Motor vans</td>
<td>20</td>
<td>7½%</td>
</tr>
</tbody>
</table>

**Paper mills**

See also Depreciation, depletion and obsolescence—Pulp mills.


<table>
<thead>
<tr>
<th>Description</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beating engines</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paper machines, cylinder</td>
<td>10</td>
<td>4%</td>
</tr>
<tr>
<td>Stuff chests</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Calenders</td>
<td>10</td>
<td>2½%</td>
</tr>
<tr>
<td>Stuff pumps</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Super calenders</td>
<td>10</td>
<td>3%</td>
</tr>
<tr>
<td>Screens, flat</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plating machines</td>
<td>10</td>
<td>5%</td>
</tr>
<tr>
<td>Screens, rotary</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Slitters</td>
<td>10</td>
<td>4%</td>
</tr>
<tr>
<td>Paper machines, Fourdrinier, low</td>
<td></td>
<td></td>
</tr>
<tr>
<td>speed</td>
<td></td>
<td>2.50%</td>
</tr>
<tr>
<td>Paper machines, Fourdrinier, high</td>
<td></td>
<td></td>
</tr>
<tr>
<td>speed</td>
<td>10</td>
<td>3%</td>
</tr>
<tr>
<td>Washing tanks (wood)</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Sulphite process equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sulphur burner</td>
<td>12</td>
<td>8½%</td>
</tr>
<tr>
<td>Sulphur melter</td>
<td>8</td>
<td>12½%</td>
</tr>
<tr>
<td>Sulphur conveyors</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Gas coolers</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Absorbing system, tower</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Absorbing system, milk of lime</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Acid storage tanks</td>
<td>12</td>
<td>8½%</td>
</tr>
<tr>
<td>Digesters, quick cook</td>
<td>30</td>
<td>3½%</td>
</tr>
<tr>
<td>Digesters, indirect</td>
<td>23</td>
<td>3%</td>
</tr>
<tr>
<td>Quick cook linings</td>
<td>8</td>
<td>12½%</td>
</tr>
<tr>
<td>Relief coolers</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Acid pumps</td>
<td>5</td>
<td>20%</td>
</tr>
<tr>
<td>Separators</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Blow pits</td>
<td>15</td>
<td>6½%</td>
</tr>
<tr>
<td>Knotters</td>
<td>15</td>
<td>6½%</td>
</tr>
<tr>
<td>Storage chests</td>
<td>20</td>
<td>6%</td>
</tr>
<tr>
<td>Riffliers, wooden</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Riffliers, concrete</td>
<td>25</td>
<td>4%</td>
</tr>
<tr>
<td>Screens, flat</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Screens, rotary</td>
<td>15</td>
<td>6½%</td>
</tr>
<tr>
<td>Thickeners</td>
<td>20</td>
<td>5%</td>
</tr>
<tr>
<td>Bleachers</td>
<td>12</td>
<td>8½%</td>
</tr>
<tr>
<td>Beach washers</td>
<td>16</td>
<td>6½%</td>
</tr>
<tr>
<td>Wet machines</td>
<td>15</td>
<td>6½%</td>
</tr>
<tr>
<td>Wet machines</td>
<td>15</td>
<td>6½%</td>
</tr>
<tr>
<td>Cylinder drying machines</td>
<td>25</td>
<td>4%</td>
</tr>
<tr>
<td>Hydraulic presses</td>
<td>12</td>
<td>8½%</td>
</tr>
<tr>
<td>Refiners</td>
<td>12</td>
<td>8½%</td>
</tr>
<tr>
<td>Savells</td>
<td>20</td>
<td>5%</td>
</tr>
<tr>
<td>Shredders</td>
<td>12</td>
<td>8½%</td>
</tr>
</tbody>
</table>

Wool preparing process equipment—Common to sulphite, sulphate, soda or groundwood pulps

<table>
<thead>
<tr>
<th>Description</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Haul up conveyor</td>
<td>14</td>
<td>7½/7</td>
</tr>
<tr>
<td>Slasher</td>
<td>14</td>
<td>7½/7</td>
</tr>
<tr>
<td>Wood handling conveyors, portable</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td>Wood handling conveyors, stationary</td>
<td>12</td>
<td>8½%</td>
</tr>
<tr>
<td>Splitter</td>
<td>20</td>
<td>5%</td>
</tr>
<tr>
<td>Chipper</td>
<td>25</td>
<td>4%</td>
</tr>
<tr>
<td>Chip screens, rotary</td>
<td>14</td>
<td>7½/7</td>
</tr>
<tr>
<td>Chip screens, flat</td>
<td>14</td>
<td>7½/7</td>
</tr>
<tr>
<td>Barkers, drum</td>
<td>8</td>
<td>12½%</td>
</tr>
<tr>
<td>Barkers, hand</td>
<td>15</td>
<td>6½%</td>
</tr>
<tr>
<td>Crushers</td>
<td>12</td>
<td>8½%</td>
</tr>
<tr>
<td>Bark presses</td>
<td>5</td>
<td>20%</td>
</tr>
<tr>
<td>Chip conveyors, inclined</td>
<td>12</td>
<td>8½%</td>
</tr>
<tr>
<td>Chip conveyors, bucket</td>
<td>12</td>
<td>8½%</td>
</tr>
<tr>
<td>Chip storage bins</td>
<td>30</td>
<td>3½%</td>
</tr>
<tr>
<td>Pulpwod stacker</td>
<td>14</td>
<td>7½/7</td>
</tr>
<tr>
<td>Groundwood process equipment</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Paper Mills—(Continued)

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
<th>Rag preparation</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Conveyors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>6/4</td>
<td>Thrashers</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>20</td>
<td>5</td>
<td>Thrashers</td>
<td>14</td>
<td>7 1/7</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dusters</td>
<td>15</td>
<td>6 5/6</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cutters</td>
<td>16</td>
<td>6 4/5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rotary boilers</td>
<td>15</td>
<td>6 2/5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washers</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Drainers</td>
<td>25</td>
<td>4</td>
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<tr>
<td></td>
<td></td>
<td>Waste paper preparation</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Conveyors</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sorting tables</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Shredder</td>
<td>12</td>
<td>8 1/5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Duster</td>
<td>15</td>
<td>6 4/5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cooker, rotary</td>
<td>15</td>
<td>6 3/5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cooker, stationary</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washers</td>
<td>20</td>
<td>5</td>
</tr>
</tbody>
</table>

Finishing equipment

|       |    | Cutters                  | 15    | 6 3/5|
|       |    | Platers                  | 12    | 8 5/6|
|       |    | Layboys                  | 10    | 10|
|       |    | Trimmers                 | 15    | 6 3/5|
|       |    | Baling presses           | 15    | 6 3/5|
|       |    | Super calenders          | 20    | 5 |

Water power equipment

|       |    | Dams                     | 40    | 2 1/3|
|       |    | Penstock                 | 30    | 3 1/3|
|       |    | Water wheel              | 25    | 4 |
|       |    | Head gates, steel        | 25    | 4 |
|       |    | Head gates, wood         | 12    | 8 5/6|
|       |    | Governors                | 12    | 8 5/6|
|       |    | River piers and cribs    | 20    | 5 |
|       |    | River booms              | 10    | 10|
|       |    | Electric power           |       |   |

Turbo-generators, prior to 1920

|       |    | Turbo-generators, present| 10    | 10|
|       |    | Condenser                | 25    | 4 |
|       |    | Switchboards             | 12    | 8 5/6|
|       |    | Indoor wiring            | 10    | 10|
|       |    | Transmission lines       | 14    | 7 1/7|
|       |    | Transformers             | 20    | 5 |
|       |    | Motors                   | 14    | 7 1/7|
|       |    | Generators, water power  | 16    | 6 4/5|
|       |    | Cables                   | 20    | 5 |

Steam power

|       |    | Boilers                  | 25    | 4 |
|       |    | Stokers                  | 6     | 16 3/5|
|       |    | Breeching                | 10    | 6 3/5|
|       |    | Stack, unlined steel     | 6     | 16 3/5|
|       |    | Stack, brick on concrete | 30    | 3 1/3|
|       |    | Ash gates                | 8     | 12 5/6|
|       |    | Soot blowers             | 7     | 14 2/7|
|       |    | Economizers              | 12    | 8 5/6|
|       |    | Super heaters            | 25    | 4 |
|       |    | Feed pumps, plummer pump | 14    | 7 1/7|
|       |    | Feed pumps, centrifugal  | 14    | 7 1/7|

Coal boiler

|       |    | Coal conveyor and elevator| 10    | 10|
|       |    | Steam piping and valves  | 16    | 6 4/5|
|       |    | Feed water heaters       | 20    | 5 |
|       |    | Feed water regulators    | 9     | 11 1/9|
|       |    | Steam engines            | 25    | 4 |

Buildings and buildings equipment

|       |    | Concrete                 | 40    | 2 1/3|
|       |    | Brick                    | 30    | 3 1/3|
|       |    | Wood                     | 25    | 4 |
|       |    | Heating equipment        | 20    | 5 |
|       |    | Water piping             | 20    | 5 |
|       |    | Fire protection equipment| 20    | 5 |

Furniture and fixtures

|       |    | Service dept.            | 10    | 10|
|       |    | Office f. &. f.           | 10    | 10|
|       |    | Laboratory equipment      | 10    | 10|
|       |    | Storeroom fixtures        | 10    | 10|
|       |    | Benches, tables, racks, etc.| 10    | 10|
|       |    | Plumbing                 | 10    | 10|
|       |    | Hotel equipment          | 5     | 20|
|       |    | Hospital equipment       | 4     | 25|

General plant equipment

|       |    | Machine shop equipment   | 14    | 7 1/7|
|       |    | Scales                   | 10    | 10|
|       |    | Mechanical piping        | 12    | 8 5/6|
|       |    | Machinery (other than process) | 14    | 7 1/7|
|       |    | Machinery foundations    | 15    | 6 5/6|
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Paper Mills—(Continued)

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
<th>Horses</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Blower system</td>
<td>9</td>
<td>11 1/9</td>
</tr>
<tr>
<td>Mechanical transmission</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Cranes</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Wagons and harness</td>
<td>5</td>
<td>20</td>
</tr>
<tr>
<td>Elevators</td>
<td>12</td>
<td>8 2/5</td>
</tr>
</tbody>
</table>


Paper mills
Machinery working day only 5%
Machinery working day and night 7 1/2%


Paper mills
Buildings 3%
Machinery 8%

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 23—Pulp and paper and paper board

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
<th>Layboys</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Absorbing system, milk of lime</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>Balers</td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Barkers: drum</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>hand</td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Beaters</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Bins, storage, chip</td>
<td>30</td>
<td>3 1/2</td>
</tr>
<tr>
<td>Bleachers</td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Blowers for chips and refuse</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>Blower systems for beating</td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Burners, sulphur, acid plant</td>
<td>12</td>
<td>8 1/2</td>
</tr>
<tr>
<td>Calendars</td>
<td>22</td>
<td>4 1/2</td>
</tr>
<tr>
<td>Chests, storage: concrete</td>
<td>30</td>
<td>3 1/2</td>
</tr>
<tr>
<td>steel</td>
<td>22</td>
<td>4 1/2</td>
</tr>
<tr>
<td>wood</td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Chippers</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Conveyors: inside</td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>outside</td>
<td>12</td>
<td>8 1/2</td>
</tr>
<tr>
<td>Cookers</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Coolers</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Cranes, heavy, hoist and traveling</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Crushers, wood</td>
<td>15</td>
<td>5</td>
</tr>
<tr>
<td>Cutters</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Cylinder machines, for paper and paper board</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Decters</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Diffusers</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>Digestion linings</td>
<td>7</td>
<td>14</td>
</tr>
<tr>
<td>Digesters: indirect</td>
<td>22</td>
<td>4 1/2</td>
</tr>
<tr>
<td>rotary</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>vertical, stationary</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>Drainers</td>
<td>30</td>
<td>3 1/2</td>
</tr>
<tr>
<td>Dust collectors</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Dusters</td>
<td>17</td>
<td>6</td>
</tr>
<tr>
<td>Elevators</td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Evaporators: disk</td>
<td>17</td>
<td>6</td>
</tr>
<tr>
<td>multiple effect</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>Fourdrinier machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Furnaces, rotary</td>
<td>17</td>
<td>6</td>
</tr>
<tr>
<td>Grinders</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Hoods, machine, paper: asbestos</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>wood</td>
<td>15</td>
<td>5 1/2</td>
</tr>
<tr>
<td>Jordans</td>
<td>18</td>
<td>5 1/2</td>
</tr>
<tr>
<td>Knotters</td>
<td>15</td>
<td>6 1/2</td>
</tr>
<tr>
<td>Kollergangs</td>
<td>20</td>
<td>5</td>
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</table>

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
<th>Laynings (wood) for blow pits</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Machine-shop equipment</td>
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<tr>
<td></td>
<td></td>
<td>Melters, sulphur</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Pans:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>centrifugal</td>
</tr>
<tr>
<td></td>
<td></td>
<td>plunger, duplex or triplex</td>
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<td></td>
<td></td>
<td>pressure</td>
</tr>
<tr>
<td></td>
<td></td>
<td>vacuum</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Reels</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rillers:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>concrete</td>
</tr>
<tr>
<td></td>
<td></td>
<td>wood</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Save-alls</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Screens:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>silver</td>
</tr>
<tr>
<td></td>
<td></td>
<td>rotary</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Shredders</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Splitters</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tank:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>leeching</td>
</tr>
<tr>
<td></td>
<td></td>
<td>mixing (wood)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>mixing (wood) for clay</td>
</tr>
<tr>
<td></td>
<td></td>
<td>storage acid</td>
</tr>
<tr>
<td></td>
<td></td>
<td>storage or washing (concrete)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>storage or washing (wood)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Thickeners</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Thraschers</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Towers, absorbing system</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Trimmers, paper</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Trucks, hand</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washers, bleach on paper stock</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Wet machines</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Winders</td>
</tr>
</tbody>
</table>

Patents, copyrights, trademarks, etc.


Patterns, drawings, models, etc.

ANNUAL depreciation rates allowed by decisions of the United States board of tax appeals. Bound with:


Patterns

<table>
<thead>
<tr>
<th>Pattern</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 B. T. A. 798</td>
<td>50%</td>
</tr>
<tr>
<td>10 B. T. A. 936</td>
<td>2</td>
</tr>
<tr>
<td>3 B. T. A. 414</td>
<td>15</td>
</tr>
<tr>
<td>7 B. T. A. 471</td>
<td>5</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBsolescence—Patterns, Drawings, Models, etc.—(Continued)

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 189, 192, 194.

Dies, lasts and patterns, used in manufacture of shoes, depreciated on basis of useful life of 2 years. Conrad shoe co., 1 B. T. A., 798.
4 per cent depreciation allowed on patterns for switches, hangers, wheels and rollers. J. Duncan co., 9 B. T. A. 1216.

AMOUNT of depreciation (including amortization) claimed on patterns of various classes having useful life of less than 1 year, of 2 years, and 3½ years, which approximate amount arrived at by Board upon tentative computation made upon basis of cost and useful life of various classes of patterns, held reasonable. Pierce-Arrow motor car co., 2 B. T. A. 396.

Deduction for depreciation on machinery, equipment and patterns disallowed for lack of convincing evidence with respect to proper rate. Home industry iron works, 8 B. T. A. 1267.


Patterns Horn and Hardart baking co. 20 B. T. A. 486


Pavements and paving


Pavements:

board 8%
brick 4
concrete 3


Paving and roads Commodore’s Point terminal co., 18 B. T. A. 385

4% MONTGOMERY, ROBERT HEISTER. Paving. In his Income tax procedure, 1929. p. 317.

Paving, concrete 5%


p. 5—Pavements: Years % Years %

asphalt 12½ 8 granite 20 5
brick 14 7 macadam 15 6½
cobblestone 25 4 plank 6 16½
concrete 20 5 wood block, untreated 9 11
cressote block 12½ 8

Photographers

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 32—Photographers Years %

Cameras: Lights, arc 8 12½

circuit 10 10 Lights, Cooper-Hewitt, mercury tubes 10 10
 copying 12½ 8 studio 10 10
view 10 10 Dryers 10 10
 Lenses 20 5 Printing and developing equipment 10 10

Photostat machines

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 4—Photostat machines 16 years 6½% Physicians

WOOLLEY, E. S. Depreciation. (In his Physicians’ systems, 1928. p. 108–9.) Books 20%

Office furniture 10

* Instruments (medical, surgical and dental) 5–10

* Automobiles 25

* The variance in the medical and surgical instruments will be individual in each case and should be governed according to whether the expected life will be nearer to ten years or twenty.

Piers

See Depreciation, depletion and obsolescence—Wharves.

Pile drivers


p. 9—Pile drivers:

8 years 12½% barge

10 railroad outfits

10 steam, on skids

10 track

Pile hammers


p. 9—Pile hammers, steam or air:

7 years 14% heavy

3 light

5 medium
DEPRECIATION, DEPLETION AND OBsolescence—(Continued)

Pipe

See also Depreciation, depletion and obsolescence—Plumbing.


Piping:  
<table>
<thead>
<tr>
<th>Material</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>steel</td>
<td></td>
<td></td>
</tr>
<tr>
<td>wrought iron</td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>brass</td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>copper</td>
<td></td>
<td>2.25</td>
</tr>
<tr>
<td>lead</td>
<td></td>
<td>2</td>
</tr>
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</table>

Valves:  
<table>
<thead>
<tr>
<th>Material</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>brass body</td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>iron body</td>
<td></td>
<td>5</td>
</tr>
</tbody>
</table>


Pipe lines

MONTGOMERY, ROBERT HEISTER. Pipe lines. (In his Income tax procedure, 1929. p. 317.)


Pipe threading machines


Pits


Pits:
<table>
<thead>
<tr>
<th>Material</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>brick</td>
<td></td>
<td>5.00%</td>
</tr>
<tr>
<td>concrete</td>
<td></td>
<td>3.00%</td>
</tr>
</tbody>
</table>

Planers

UNITED STATES Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

Planing

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 195.

Depreciation on planing and knitting machines and saws allowed at rate of 10 per cent. A. Backus, Jr. and sons, 6 B. T. A. 590.

MONTGOMERY, ROBERT HEISTER. Planing machines. (In his Income tax procedure, 1929. p. 317.)

Platorms


Platforms:
<table>
<thead>
<tr>
<th>Material</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>frame on wood posts</td>
<td></td>
<td>5.00%</td>
</tr>
<tr>
<td>frame on concrete posts</td>
<td></td>
<td>3.00%</td>
</tr>
<tr>
<td>concrete</td>
<td></td>
<td>2.50</td>
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</table>

Plows


Plumbing


Plumbing:
<table>
<thead>
<tr>
<th>Material</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>steel</td>
<td></td>
<td>5.00%</td>
</tr>
<tr>
<td>wrought iron</td>
<td></td>
<td>3.00%</td>
</tr>
<tr>
<td>copper</td>
<td></td>
<td>2.00%</td>
</tr>
</tbody>
</table>

MONTGOMERY, ROBERT HEISTER. Plumbing. (In his Income tax procedure, 1929. p. 317.)
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Plumbing—(Continued)

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 3—Plumbing
Fixtures, toilet bowls, bathtubs, lavatories, etc. 25 years 4%
Pipes:
- brass or copper
- iron, cold-water 30 3½
- iron, hot-water or steam 25 7
- sewer, cast-iron or vitrified Same as building

Pneumatic-tube systems

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 4—Pneumatic-tube system

Poles

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 9—Gin poles (steel) 5 years 20%

Pontoon

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 9—Pontoon 10 years 10%

Power feed wiring

MONTGOMERY, ROBERT HEISTER Power feed wiring. (In his Income tax procedure, 1929. p. 317.)

Power feed wiring 10%

Power plants

ANNUAL depreciation rates allowed by decisions of the United States board of tax appeals. Bound with:

Power equipment plant 9 B. T. A. 1322. 10%


Power plants

Steam boilers:
- fire tube—
  - horizontal return tubular 4 Pumps:
  - fire box type—
  - portable 6 reciprocating, power drive—
  - brick set 4 light 6
  - marine type 3 heavy 5
  - donkey boiler 8 steam driven, piston type—
  - water tube 3 light 6
Breaching:
- lined 5 heavy 5
- unlined 10 steam driven, plunger type—
  - compressor, air 4 light 5
Condensers:
- surface 4 rotary—
- jet 5 centrifugal light 6
- atmospheric 4 centrifugal heavy 5
- dryer, coal 4 cam and sliding valve 5
- economizers 4 direct pressure 10
- Stokers: 4 soot blowers 6
Engine:
- slide valve—
  - girder or I beam frame 4 Turbines:
  - tangy frame 4 small 4
  - heavy duty frame 3 large 3
- rolling mill frame 3 Water: 4
Corliss engine—
- low speed 2.75 Turbines: 4
- high speed 3 large 3
- unaslow 3 Water: 4
- Feed water heaters:
  - open 5 turbines 4
  - closed 7.50 water wheel 4
- for draft fans 3 governors 5

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 195.


Rate of 5 per cent on power house constituting part of manufacturing plant allowed. Rockford malleable iron works, 2 B. T. A. 817.

10 per cent for exhaustion of power plant allowed. Atlas tack co., 9 B. T. A. 1322.

McMICHAEL, STANLEY L. Allowable depreciation rates for income tax law purposes (from Prentice-Hall, inc. Federal income tax service.) (In his McMichael's appraising manual, 1931. p. 350.)

House, power Rockford malleable iron works, 2 B. T. A. 817. 5%

MONTGOMERY, ROBERT HEISTER. Plant (in his Income tax procedure, 1929. p. 317.) Plant, power 10%

Penstocks 6½

Power stations

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
DEPRECIATION, DEPLETION AND OBsolescence—Power Stations—(Continued)

<table>
<thead>
<tr>
<th>Power transmission lines</th>
<th>MONTGOMERY, ROBERT HEISTER. Power transmission lines. (In his Income tax procedure, 1929. p. 317.)</th>
<th>Power transmission lines</th>
<th>8½%</th>
<th>10</th>
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**Presses**


<table>
<thead>
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<th>18 years</th>
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<tbody>
<tr>
<td>drill</td>
<td>12</td>
<td>8%</td>
</tr>
<tr>
<td>hay, baling</td>
<td>15</td>
<td>6½%</td>
</tr>
<tr>
<td>cider</td>
<td>12½%</td>
<td>8%</td>
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**Printing**


<table>
<thead>
<tr>
<th>Printing machinery</th>
<th>5%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Printing press, platen 10&quot; x 15&quot; and smaller</td>
<td>4%</td>
</tr>
<tr>
<td>Printing presses, platen, over 10&quot; x 15&quot;</td>
<td>6%</td>
</tr>
<tr>
<td>Printing presses, automatic</td>
<td>3.50</td>
</tr>
<tr>
<td>Printing presses, cylinder 25&quot; x 38&quot; and smaller</td>
<td>3</td>
</tr>
<tr>
<td>Printing presses, cylinder over 30&quot;</td>
<td>2.50</td>
</tr>
<tr>
<td>Printing presses, rotary, sheet feed</td>
<td>3</td>
</tr>
<tr>
<td>Printing presses, rotary, web</td>
<td>2.50</td>
</tr>
<tr>
<td>Mechanical feeders, platen press</td>
<td>5</td>
</tr>
<tr>
<td>Mechanical feeders, rotary press</td>
<td>5</td>
</tr>
<tr>
<td>Type setters mechanical, slug casting</td>
<td>5</td>
</tr>
<tr>
<td>Monotype casters</td>
<td>5</td>
</tr>
<tr>
<td>Monotype keyboards</td>
<td>3</td>
</tr>
<tr>
<td>Paper cutters, hand</td>
<td>5</td>
</tr>
<tr>
<td>Paper cutters, power</td>
<td>4</td>
</tr>
<tr>
<td>Punches and perforators, hand</td>
<td>8</td>
</tr>
<tr>
<td>Punches and perforators, power</td>
<td>5</td>
</tr>
<tr>
<td>Saw trimmers</td>
<td>3</td>
</tr>
<tr>
<td>Folding machines, hand</td>
<td>5</td>
</tr>
<tr>
<td>Folding machines, power</td>
<td>4</td>
</tr>
<tr>
<td>Sewing, stitching and stapling machines</td>
<td>10</td>
</tr>
<tr>
<td>Hand composition equipment</td>
<td>8</td>
</tr>
<tr>
<td>Mechanical composition equipment</td>
<td>5</td>
</tr>
<tr>
<td>Classes and galleys</td>
<td>10</td>
</tr>
<tr>
<td>Printer's furniture, wood</td>
<td>5</td>
</tr>
<tr>
<td>Printer's furniture, steel</td>
<td>4</td>
</tr>
<tr>
<td>Type, lead, 10 point and smaller</td>
<td>15</td>
</tr>
<tr>
<td>Type, lead, display</td>
<td>8</td>
</tr>
<tr>
<td>Type, brass</td>
<td>5</td>
</tr>
<tr>
<td>Type, wood</td>
<td>5</td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Buildings (not including equipment)</th>
<th>2½%</th>
</tr>
</thead>
<tbody>
<tr>
<td>concrete, brick, reinforced concrete, brick</td>
<td>3½%</td>
</tr>
<tr>
<td>and steel</td>
<td>25</td>
</tr>
<tr>
<td>and steel</td>
<td>40</td>
</tr>
<tr>
<td>mill type</td>
<td>30</td>
</tr>
<tr>
<td>frame</td>
<td>20 to 25</td>
</tr>
</tbody>
</table>

**Building equipment**

| Wiring, heating and sprinkler | 6½% |
| Plumbing | 6½% |
| Elevators | 6½% |
| Boilers | 5 |
| Engines | 5 |
| Generator, switchboard, motors | 6 |

**Machinery**

| Printing, lithographying, electrotyping and bindery machinery | 10 |
| Type | 10 |
| Litho engraving stones | 25 |
| Aluminum and zinc plates | 5 |
| General | 20 |
| Roller or belt conveyors, cranes, stacking machines, hoists, platform scales | 10 |
| Machine shop equipment | 10 |
| Mill fixtures | 10 |
| Office | 10 |
| Furniture and fixtures | 10 |
**DEPRECIATION, DEPLETION AND OBSOLESCENCE—Printing—(Continued)**

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 195.

Used in printing and publishing allowed at 10 per cent. Law and credit co., 5 B. T. A. 57.

Printing plates. 15 per cent allowed. Regan publishing co., 10 B. T. A. 176.

Depreciation on copper rolls used for silk printing allowed at rate of 20 per cent. Washington, piece dyeing and finishing co. 4 B. T. A. 987.

**INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 142.**

Printing

<table>
<thead>
<tr>
<th>Departments</th>
<th>G. A.</th>
<th>U. S.</th>
<th>G. A.</th>
<th>U. S.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Engines, boilers and shafting</td>
<td>5%</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Printing and binding machines</td>
<td>7%</td>
<td>7%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Type, if not dealt with by way of renewals</td>
<td>10</td>
<td>10</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(written down value)


Showing rates of depreciation recommended by the graphic-arts (G. A.) industries, and those suggested by Internal revenue bureau, Treasury department (U. S.); also years of probable useful life.

<table>
<thead>
<tr>
<th>Depreciation rates</th>
<th>Buildings (not including equipment), concrete, brick, reinforced</th>
<th>40%</th>
<th>40%</th>
<th>2½%</th>
<th>2½%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>mill type, (masonry, slow-burning, with or without steel frames)</td>
<td>30</td>
<td>30-35</td>
<td>3½</td>
<td>2½/3-3½</td>
</tr>
<tr>
<td></td>
<td>frame</td>
<td>20-25</td>
<td>25</td>
<td>4-5</td>
<td>4</td>
</tr>
<tr>
<td>Building equipment</td>
<td>Wiring, heating and sprinkler</td>
<td>15</td>
<td>15-25</td>
<td>6½</td>
<td>4-6½</td>
</tr>
<tr>
<td></td>
<td>Plumbing Elevators</td>
<td>15</td>
<td>25-30</td>
<td>6½</td>
<td>3-15½</td>
</tr>
<tr>
<td></td>
<td>Power plant</td>
<td>10</td>
<td>20-25</td>
<td>6½</td>
<td>4-5</td>
</tr>
<tr>
<td></td>
<td>Boilers</td>
<td>20</td>
<td>10-25</td>
<td>5</td>
<td>4½/10</td>
</tr>
<tr>
<td></td>
<td>Engines</td>
<td>20</td>
<td>16-25</td>
<td>5</td>
<td>4-6½</td>
</tr>
<tr>
<td></td>
<td>Generators, switchboard, motors</td>
<td>16½</td>
<td>14-28</td>
<td>6</td>
<td>3½-7</td>
</tr>
<tr>
<td>Machinery</td>
<td>Printing, lithographing, electrotyping, bindery</td>
<td>10</td>
<td>10-20</td>
<td>10</td>
<td>5-6½</td>
</tr>
<tr>
<td>Type</td>
<td>Roller or belt conveyors, cranes, stacking machines, hoists and platform scales</td>
<td>10</td>
<td>10-20</td>
<td>10</td>
<td>5-10</td>
</tr>
<tr>
<td></td>
<td>Machine shop equipment</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>Mill fixtures</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Office</td>
<td>Furniture and fixtures</td>
<td>10</td>
<td>5-40</td>
<td>10</td>
<td>5-20</td>
</tr>
</tbody>
</table>

The above schedule is based on one-shift daily operation, with the provision that for two shifts 50 per cent additional depreciation shall be taken.

Variation of 20 per cent above or below for any item is generally construed as complying with the recommended and suggested rates.


UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931, p. 23—Printing and publishing of job work, magazine and newspapers

<table>
<thead>
<tr>
<th>Addressing and mailing machines</th>
<th>Years</th>
<th>%</th>
<th>Presses:</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>hand</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balers, paper</td>
<td>15</td>
<td>6½</td>
<td>20</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Binder machines</td>
<td>15</td>
<td>6½</td>
<td>15</td>
<td>6½</td>
<td></td>
</tr>
<tr>
<td>Blowers</td>
<td>15</td>
<td>6½</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Boxes, casting</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Casting machines:</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Lead and rule</td>
<td>15</td>
<td>6½</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Conveyors</td>
<td>15</td>
<td>6½</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Cranes</td>
<td>15</td>
<td>6½</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Cutters</td>
<td>15</td>
<td>6½</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Cylinders, finishing</td>
<td>20</td>
<td>5</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Elevators, hydraulic</td>
<td>20</td>
<td>5</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Folders, rotary</td>
<td>20</td>
<td>5</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Furnaces, melting</td>
<td>13</td>
<td>7½</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Galleys (steel and brass)</td>
<td>5</td>
<td>20</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Mill fixtures</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Molds, curved plate</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Molds, casting, flat</td>
<td>15</td>
<td>6½</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Plates, aluminum and zinc</td>
<td>6</td>
<td>17</td>
<td>15</td>
<td>6½</td>
<td></td>
</tr>
<tr>
<td>Pots, melting:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>electric</td>
<td>10</td>
<td>10</td>
<td>15</td>
<td>6½</td>
<td></td>
</tr>
<tr>
<td>gas-fired</td>
<td>3</td>
<td>33½</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
</tbody>
</table>

DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Property


Public utilities

See also various headings under Depreciation, depletion and obsolescence.


ANNUAL depreciation must be estimated at present value. United railways and electric company of Baltimore v. Harford E. West et al.


BENEDICT, LOUIS. Depreciation; what it is and how it is computed. Public utilities fortnightly, Sept. 4, 1930, p. 286-92.


CABOT, PHILIP, and MALOTT, DEANE W. Valuation, depreciation, and fair return. (In their Problems in public utility management, 1930, p. 65-154.)


CROSS, W. G. Accounting for depreciation; types of depreciation reserves; methods of accumulation; policies of charging depreciation against reserve. Electrical world, July 28, 1928, p. 169-70.


LANE, HAROLD F. New ruling for figuring depreciation; why the Interstate commerce commission's recent decision which requires a complete system of depreciation accounting by the railroads is of importance to the electric, gas and street railway utilities. Public utilities fortnightly, Oct. 29, 1931, p. 536-40.


MAY, GEORGE O. Further thoughts on depreciation and the rate base; reprinted from the Quarterly journal of economics, Aug. 1931, p. 687-97.


## DEPRECIATION, DEPLETION AND OBSOLESCENCE—Public Utilities—(Continued)

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service connections:</td>
<td></td>
</tr>
<tr>
<td>domestic and street lighting</td>
<td>20</td>
</tr>
<tr>
<td>gas and water (galvanized)</td>
<td>33</td>
</tr>
<tr>
<td>Sewers</td>
<td>50</td>
</tr>
<tr>
<td>Signals:</td>
<td></td>
</tr>
<tr>
<td>automatic</td>
<td>12½</td>
</tr>
<tr>
<td>interlocking</td>
<td>16</td>
</tr>
<tr>
<td>railway and gates</td>
<td>18</td>
</tr>
<tr>
<td>Snowsheds</td>
<td>20</td>
</tr>
<tr>
<td>Tanks and standpipes:</td>
<td></td>
</tr>
<tr>
<td>concrete</td>
<td>50</td>
</tr>
<tr>
<td>steel</td>
<td>30</td>
</tr>
<tr>
<td>wood</td>
<td>20</td>
</tr>
<tr>
<td>Telegraph instruments</td>
<td>12½</td>
</tr>
<tr>
<td>Telephone instruments</td>
<td>18</td>
</tr>
<tr>
<td>Third rail and attachments</td>
<td>33</td>
</tr>
</tbody>
</table>

### UNITED STATES

**Depreciation, depletion and obsolescence**—Pulp mills.


#### Pulpmills

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barking drums</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Stationary barkers</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Rack barkers</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Chip mill</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Chip mills</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Pulping machines, pocket type</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Pulping machines, magazine type</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Sulphur burners, flat</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Sulphur burners, vertical</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Pyrites burners</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>Absorption towers</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Mitscherlich towers</td>
<td>5</td>
<td></td>
</tr>
</tbody>
</table>

### KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 444.)

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Filer fibre co. 14 B. T. A. 757</td>
<td>4-6%</td>
<td></td>
</tr>
</tbody>
</table>

### Pulverizers

**Pulverizers**

**UNITED STATES**, Internal revenue, Bureau of Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>auxiliary</td>
<td>18</td>
<td>5½</td>
</tr>
<tr>
<td>centrifugal and rotary</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>direct acting</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>gas</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>gear driven</td>
<td>22</td>
<td>4½</td>
</tr>
</tbody>
</table>

### Pumping

**HARTMAN, DENNIS**, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A. c1928. p. 195.

**UNITED STATES**, Internal revenue, Bureau of Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>auxiliary</td>
<td>18</td>
<td>5½</td>
</tr>
<tr>
<td>centrifugal and rotary</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>direct acting</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>gas</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>gear driven</td>
<td>22</td>
<td>4½</td>
</tr>
</tbody>
</table>

### Windmills and pumping equipment

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Windmills and pumping equipment</td>
<td>14</td>
<td>7</td>
</tr>
</tbody>
</table>

### Pumps

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>auxiliary</td>
<td>18</td>
<td>5½</td>
</tr>
<tr>
<td>centrifugal and rotary</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>direct acting</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>gas</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>gear driven</td>
<td>22</td>
<td>4½</td>
</tr>
</tbody>
</table>

### Oil

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>oil</td>
<td>4</td>
<td>25</td>
</tr>
</tbody>
</table>

### Testing for pipe lines

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>testing for pipe lines</td>
<td>15</td>
<td>6½</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Pumping—(Continued)

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pumping units:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>electric centrifugal</td>
<td>5</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>centrifugal</td>
<td>6</td>
<td>16½%</td>
<td></td>
</tr>
<tr>
<td>diaphragm</td>
<td>6</td>
<td>16½%</td>
<td></td>
</tr>
<tr>
<td>piston</td>
<td>6</td>
<td>16½%</td>
<td></td>
</tr>
<tr>
<td>highway contractors' pump</td>
<td>4</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>piston</td>
<td>6</td>
<td>16½%</td>
<td></td>
</tr>
<tr>
<td>steam centrifugal</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Pumps</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| UNITED STATES. Internal revenue, Bureau of Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931. p. 9—Pumps, hydraulic Pumps, for steel, power 20 years 5%

Quarries and quarrying

UNITED STATES. Internal revenue, Bureau of Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931. p. 27-8—Mines and quarries except sand and gravel. For rates see Depreciation, depletion and obsolescence—Ceramics.

Racks

ANNUAL depreciation rates compiled by the American appraisal company. Bound with: Klein, J. J. Federal income taxation, 1929, Appendix C, table 1, p. 263-71. Factory benches, tables and racks: wood, light construction 6% wood, heavy construction 5% steel 4% UNITED STATES. Internal revenue, Bureau of Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931. p. 7—Wagon beds and racks 6 years 16½% p. 9—Racks, storage for pipe and steel: steel 20 5 wood 10 10

Radio broadcasting stations

DEPRECIATION on radio broadcasting stations (correspondence). Broadcasting and receiving equipment (including towers and antennae) Office and studio equipment Broadcasting and receiving equipment Office and studio equipment 33½% 10 25 10

Rafting gear


Railroads

See also Depreciation, depletion and obsolescence—Rolling stock.


DEPRECIATION, DEPLETION AND OBSOLESCENCE—Railroads—(Continued)


KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to *Federal income taxation*, 1931, p. 443-4.)

R. R. Spur
R. R. equipment
Parker gravel co., 21 B. T. A. 51
Califisch lumber co., inc., 20 B. T. A. 1223


MONTGOMERY, ROBERT HEISTER. Railroad equipment. (In his *Income tax procedure*, 1929, p. 317.)

Not Applicable.


Rails

UNITED STATES. Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 9—Rails, steel

10 years 10%

Raisin stemmer

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10;
B. T. A. c1928, p. 195.

Raisin stemmer

Loyd H. Wilbur, 5 B. T. A. 597

10%

MONTGOMERY, ROBERT HEISTER. Raisin stemmers. (In his *Income tax procedure*, 1929, p. 317.)

10%

Ranges

See Depreciation, depletion and obsolescence—Stoves.

Razing equipment

UNITED STATES. Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 9—Razing equipment, for buildings

8 years 12½%

Real estate


Reamers

UNITED STATES. Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.

p. 9—Reamers:

electric 3 years 33⅓%

pneumatic 3 33⅓%

Refineries

MONTGOMERY, ROBERT HEISTER. Refineries, oil. (In his *Income tax procedure* 1929, p. 317.)

Refineries, oil

12½%

Refrigeration

See Depreciation, depletion and obsolescence—Ice and cold storage.

Refrigerators

See Depreciation, depletion and obsolescence—Ice and cold storage.

Reservoirs


Reservoirs:

brick 3.00%

concrete 2.50

Residences

See Depreciation, depletion and obsolescence—Dwellings.

Restaurants, cafes, etc.

See also Depreciation, depletion and obsolescence—Hotels.


p. 4—Hotels and restaurants

Years %

Lunch-room equipment 15 6⅔

p. 30—Blankets and spreads 6 16⅔

Carpets and rugs 6 16⅔

Conditioning systems, air 15 6⅔

Curtains, draperies, and scarfs 12 8⅓

Decorations, sundry 4 25

See also Depreciation, depletion and obsolescence—Hotels.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Restaurants, Cafes, etc.—(Continued)

<table>
<thead>
<tr>
<th></th>
<th>Years</th>
<th>%</th>
<th></th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fire-alarm and fire-prevention equipment</td>
<td>20</td>
<td>5</td>
<td>House-cleaning equipment</td>
<td>10</td>
<td>10</td>
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<tr>
<td>Fixtures, light (portable)</td>
<td>8</td>
<td>12</td>
<td>Kitchen equipment</td>
<td>10</td>
<td>10</td>
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<tr>
<td>Furniture: dining room</td>
<td>12</td>
<td>8</td>
<td>Laundry equipment</td>
<td>15</td>
<td>6</td>
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<tr>
<td>guest room</td>
<td>12</td>
<td>8</td>
<td>Refrigeration systems</td>
<td>11</td>
<td>9</td>
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<tr>
<td>Lobby</td>
<td>8</td>
<td>12</td>
<td>Shades and screens</td>
<td>10</td>
<td>10</td>
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<tr>
<td>Hospital and first-aid equipment</td>
<td>10</td>
<td>10</td>
<td>Silver polishing and plating equipment</td>
<td>10</td>
<td>10</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Springs, mattresses, and pillows</td>
<td>9</td>
<td>11</td>
</tr>
</tbody>
</table>

Right of way
KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 444.)

Right of way

Riveters
UNITED STATES. Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 9—Riveters, pneumatic 3 years 33 ⅓ %

Roads and highways
Roads: asphalt 10.00%
brick 6.00%
cracked concrete 6.00%
stone and gravel 12.00%
wood block 6.00%

MONTGOMERY, ROBERT HEISTER. Roads. (In his Income tax procedure, 1929, p. 317.)
Roads:
cement 5%
plank 10


Rollers
UNITED STATES. Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 10—Rollers: concrete finishing (steel) 5 years 20%
road, gas 7 14
road, steam 9 11

Rolling mills
See also Depreciation, depletion and obsolescence—Foundries.

Universal plate mills 5%
Rail mills 4
Shape mills 3
Sheet mills 3
Strip mills 3

UNITED STATES. Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 18-9—Rolling mills.
For rates see Depreciation, depletion and obsolescence—Foundries.

Rolling stock
INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 142.
Railway wagons:
In the case of wagons owned by railway companies the method adopted is to allow cost of renewals year by year.

UNITED STATES. Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 8—Cars: ballast spreader 10 10 flat, steel 8 12 ⅔
batch box, steel 5 20 flat, wood 6 16 ⅔
boring and tool 12 8 ⅔ hand 10 10
concrete 8 12 ⅔ hopper 10 10
derrick, bridge 10 10 scale 10 10
dump, steel 8 12 ⅔ skip hoist 10 10
dump, wood 6 16 ⅔ tank 12 8 ⅔

Rolls
UNITED STATES. Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 10—Rolls, ridge 5 years 20%

Roundhouses
UNITED STATES. Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Roundhouses—(Continued)
p. 3—Roundhouses:
masonry, brick, concrete, reinforced concrete, brick and steel, 50 years 2½%
    steel frame, steel and stucco (fireproof) 40 years 2½%
masonry, slow burning with or without steel frame 40 years 2½%
masonry with frame interior 35 years 2¾%
frame 30 years 3½%

Row houses

UNITED STATES. Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 3—Row houses:
masonry, brick, concrete, reinforced concrete, brick and steel, 45 years 21/4%
    steel frame, steel and stucco (fireproof) 40 years 2½%
masonry, slow burning with or without steel frame 40 years 2½%
masonry with frame interior 35 years 2¾%
frame 30 years 3½%

Rubber goods

UNITED STATES. Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931.
p. 24—5—Rubber goods

<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
<th>Years</th>
<th>%</th>
</tr>
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<tbody>
<tr>
<td>Autoclaves</td>
<td>10</td>
<td>10</td>
<td>Inspecting machines</td>
<td>15</td>
</tr>
<tr>
<td>Boards, stock (wood)</td>
<td>4</td>
<td>2½</td>
<td>Insulating machines</td>
<td>15</td>
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<tr>
<td>Braiding machines</td>
<td>15</td>
<td>6½</td>
<td>Ironers, fabric</td>
<td>20</td>
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<tr>
<td>Brushing machines</td>
<td>15</td>
<td>6½</td>
<td>Labeling machines</td>
<td>15</td>
</tr>
<tr>
<td>Buffering machines</td>
<td>15</td>
<td>6½</td>
<td>Mills, mixing or warming:</td>
<td>7</td>
</tr>
<tr>
<td>Building machines</td>
<td>14</td>
<td>7</td>
<td>heavy duty</td>
<td>17</td>
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<tr>
<td>Calenders</td>
<td>18</td>
<td>3½</td>
<td>light duty</td>
<td>13</td>
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<tr>
<td>Cars, heater</td>
<td>10</td>
<td>10</td>
<td>Mixers:</td>
<td></td>
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<tr>
<td>Cementing machines</td>
<td>10</td>
<td>10</td>
<td>large</td>
<td>17</td>
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<tr>
<td>Cleaning machines</td>
<td>10</td>
<td>10</td>
<td></td>
<td></td>
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<tr>
<td>Cleaning machines, turbine</td>
<td>15</td>
<td>6½</td>
<td></td>
<td></td>
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<tr>
<td>Clicking machines</td>
<td>15</td>
<td>6½</td>
<td></td>
<td></td>
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<tr>
<td>Cranes:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>jib</td>
<td>15</td>
<td>6½</td>
<td></td>
<td></td>
</tr>
<tr>
<td>locomotive</td>
<td>18</td>
<td>5½</td>
<td></td>
<td></td>
</tr>
<tr>
<td>overhead traveling</td>
<td>20</td>
<td>5</td>
<td></td>
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<td>Cutting machines:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>bale, hydraulic</td>
<td>18</td>
<td>5½</td>
<td></td>
<td></td>
</tr>
<tr>
<td>cloth, electric</td>
<td>15</td>
<td>7½</td>
<td></td>
<td></td>
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<tr>
<td>Deflating machines for inner tubes</td>
<td>10</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Devulcanizers, reclaimed rubber</td>
<td>15</td>
<td>6½</td>
<td></td>
<td></td>
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<tr>
<td>Dipping machines</td>
<td>10</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disintegrators</td>
<td>15</td>
<td>6½</td>
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<td></td>
</tr>
<tr>
<td>Drums</td>
<td>12</td>
<td>8½</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dryers</td>
<td>14</td>
<td>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dusting machines, including chalking</td>
<td>15</td>
<td>6½</td>
<td></td>
<td></td>
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<tr>
<td>Eyelettering machines</td>
<td>15</td>
<td>6½</td>
<td></td>
<td></td>
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<td>Flipping machines</td>
<td>15</td>
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<tr>
<td>Folding machines</td>
<td>15</td>
<td>6½</td>
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<td></td>
</tr>
<tr>
<td>Furnaces</td>
<td>15</td>
<td>6½</td>
<td></td>
<td></td>
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<tr>
<td>Grinders, pigment</td>
<td>15</td>
<td>6½</td>
<td></td>
<td></td>
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<tr>
<td>Hogs, rubber</td>
<td>15</td>
<td>6½</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hoists, chain</td>
<td>15</td>
<td>6½</td>
<td></td>
<td></td>
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<tr>
<td>Incinerators</td>
<td>15</td>
<td>6½</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Rubber tires

See Depreciation, depletion and obsolescence—Tires.

Saddles

p. 7—Saddles

10 years 10%

Safes

p. 4—Safes and vaults

40 years 2½%

Saloons

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c.1928. p. 196.
Property used in connection with saloon and beer garden held under lease for 25 years, held subject to depreciation on basis of 1-25th of cost. Rienzi Co., 4 B. T. A. 1011.

Sand and gravel

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931. p. 443.
Equipment for removal of sand and gravel

<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land improvement and supply co. 18 B. T. A. 963.</td>
<td>15-27½ %</td>
<td></td>
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</tbody>
</table>
DEPRECIATION, DEPLETION AND OBsolescence—Sand and Gravel—(Continued)

MONTGOMERY, ROBERT HEISTER. Gravel pit excavating. (In his Income tax procedure, 1929. p. 314.)

Gravel pit excavating
Dredge 10%
Equipment 10
Plant 10
Power plant 10
Railway 10
Railway equipment 10

MONTGOMERY, ROBERT HEISTER. Plant. (In his Income tax procedure, 1929. p. 317.)

Gravel pit 10%
Power 10


p. 29—Sand and gravel—land operations

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
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</thead>
<tbody>
<tr>
<td>Saws and wood</td>
<td>14</td>
</tr>
<tr>
<td>Saws and steel</td>
<td>10</td>
</tr>
<tr>
<td>Power</td>
<td>10</td>
</tr>
</tbody>
</table>

DEPRECIATION, DEPLETION AND OBsolescence—(Continued)


p. 8—Cleaning machine for exterior of building, steam or sand 15 years 63½%

p. 10—Sand-blast outfits 10


p. 25—6—Sand products.

For rates see Depreciation, depletion and obsolescence—Ceramics.

Saw Mills


%    
Log hauls 5
Log carts and stops 3
Circular saws 6
Band saws 3
Saw carriage 4
Edgers and trimmers 3

INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 142.

Manufacturers of timber goods, timber merchants, saw mills.

General saw milling plant and machinery 7½%

Engines, boilers and main shifting 5

Traction engines, tractors, motor cars and haulage plant (written down value) 20


p. 10—Saw mills, portable 10 years 10%

Saws

MONTGOMERY, ROBERT HEISTER. Saws. (In his Income tax procedure, 1929. p. 317.)

Saws 10%


p. 7—Saws, circular

Years | %  |  
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Saws and wood</td>
<td>14</td>
</tr>
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</table>

p. 10—Saws:

<table>
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<tr>
<th>Years</th>
<th>%</th>
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<tbody>
<tr>
<td>Wood</td>
<td>10</td>
</tr>
<tr>
<td>Steel</td>
<td>10</td>
</tr>
<tr>
<td>Wood frames</td>
<td>8</td>
</tr>
<tr>
<td>Saws and wood frames</td>
<td>10</td>
</tr>
</tbody>
</table>

Saw blast machinery


p. 8—Cleaning machine for exterior of building, steam or sand 15 years 63½%

p. 10—Sand-blast outfits 10
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Scales


<table>
<thead>
<tr>
<th>Class</th>
<th>Poor</th>
<th>Average</th>
<th>Good</th>
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<tbody>
<tr>
<td>Denver (1930) service stations:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cast iron</td>
<td>1.66%</td>
<td>1.50</td>
<td>1.00</td>
</tr>
<tr>
<td>Tile</td>
<td>1.66%</td>
<td>1.50</td>
<td>1.00</td>
</tr>
<tr>
<td>Wrought iron</td>
<td>1.66%</td>
<td>1.50</td>
<td>1.00</td>
</tr>
</tbody>
</table>

Scales and hand trucks

Long, David T. 17 B. T. A. 584.

MONTGOMERY, ROBERT HEISTER. Scales. (In his Income tax procedure, 1929. p. 317.)


<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>counter and mail</td>
<td>10</td>
<td>track or wagon</td>
<td>18</td>
</tr>
<tr>
<td>portable</td>
<td>14</td>
<td>7</td>
<td>10—Scales, large, track and wagon</td>
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Scarcifiers


<table>
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<tr>
<th>Years</th>
<th>%</th>
<th>Years</th>
<th>%</th>
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<tbody>
<tr>
<td>attachments</td>
<td>4</td>
<td>slip</td>
<td>2</td>
</tr>
<tr>
<td>blocks, steerable</td>
<td>5</td>
<td>wheel</td>
<td>5</td>
</tr>
</tbody>
</table>

Schools, colleges, etc.

MOREY, LLOYD. Depreciation. (In his University and college accounting, c1930. p. 160, 174.)

MURRAY, GEORGE STEPHEN. Accounting for depreciation of school buildings. New Haven, Conn., the author, 1930. various paging.

STEVENS, EDWIN B., and ELLIOTT, EDWARD C. Unit costs of higher education; reviewed and presented by the Educational finance inquiry commission under the auspices of the American council on education, Washington, D. C. New York, Macmillan co., 1925. 212p.

See index under Depreciation.

Scrapers


<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
<th>Years</th>
<th>%</th>
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<tr>
<td>Fresno</td>
<td>4</td>
<td>slipp</td>
<td>2</td>
</tr>
<tr>
<td>Maney</td>
<td>4</td>
<td>wheel</td>
<td>5</td>
</tr>
<tr>
<td>rotary</td>
<td>3</td>
<td>33½</td>
<td>5</td>
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Screens


<table>
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<tr>
<th>Years</th>
<th>%</th>
<th>Years</th>
<th>%</th>
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<tbody>
<tr>
<td>6 years</td>
<td>16½%</td>
<td>2.9</td>
<td>2.5</td>
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Securities


Service stations


<table>
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<tr>
<th>Denver (1930) service stations:</th>
<th>Life, years</th>
<th>Annual physical depreciation %</th>
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<tr>
<td>Class</td>
<td>Poor</td>
<td>Average</td>
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<tr>
<td>A</td>
<td>25</td>
<td>30</td>
</tr>
<tr>
<td>B</td>
<td>25</td>
<td>30</td>
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<td>C</td>
<td>30</td>
<td>35</td>
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<tr>
<td>D</td>
<td>40</td>
<td>50</td>
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Sewerage


<table>
<thead>
<tr>
<th>Class</th>
<th>Cast iron</th>
<th>Tile</th>
<th>Wrought iron</th>
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<tbody>
<tr>
<td>Poor</td>
<td>1.66%</td>
<td>1.50</td>
<td>3.00</td>
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<tr>
<td>Average</td>
<td>1.66%</td>
<td>1.50</td>
<td>3.00</td>
</tr>
<tr>
<td>Good</td>
<td>1.66%</td>
<td>1.50</td>
<td>3.00</td>
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</table>

Sewers and water mains

Commodore's Point terminal co. 18 B. T. A. 385.


<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
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<tbody>
<tr>
<td>25</td>
<td>4%</td>
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</table>

Sewerage companies

PUBLIC UTILITIES REPORTS, 1931 A. Annual allowance of 1 per cent based on the reproduction cost new depreciated, of a sewerage utility's properties was allowed for annual depreciation. Re Cheltenham & Abington sewerage co. (Pa.) p. 115.

PUBLIC UTILITIES REPORTS, 1931. A Sewerage company was required to set aside slightly in excess of one per cent per annum of the book cost of its property for the creation of a depreciation reserve. Re Long Branch sewer co. (N. J.) p. 467.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Sharpeners
UNITED STATES. Internal revenue, Bureau of. Depreciation studies; preliminary report of the Bureau of internal revenue, Jan. 1931. p. 10—Sharpeners, drill 8 years 12½%

Shearing machines
UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 7—Shearing machines, hand and power 18 years 5½%

Shears
MONTGOMERY, ROBERT HEISTER. Shears. (In his Income tax procedure, 1929, p. 317.)

Sheds

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

Tug boats 4 B. T. A. 1269 10%
10 B. T. A. 351 7½%
Vessels 1 B. T. A. 552 3
5 B. T. A. 625 10
8 B. T. A. 722 25

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 194, 196.

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. 1927.
Useful life of a yacht used for business purposes determined to be 10 years. E. E. Dickinson, 8 B. T. A. 722.

INCOME tax, depreciation allowances. Accountant, tax supplement, Nov. 24, 1928, March 30, 1929, p. 600, 142.

PUBLIC UTILITIES REPORTS, 1928 E. An allowance for depreciation was made of 5 per cent on vessels where the evidence showed that the average life of the hulls was at least 20 years, and the life of the machinery therein of a considerably longer duration. Bay and river boat owners' association et al. v. John Anderson et al. p. 91.


Ships

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
<th>Years</th>
<th>%</th>
</tr>
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<tbody>
<tr>
<td>16</td>
<td>6¾</td>
<td>15</td>
<td>6¾</td>
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<tr>
<td>34</td>
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<td>25</td>
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<tr>
<td>25</td>
<td></td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>3½</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>20</td>
<td>5</td>
<td>33</td>
<td>3</td>
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<tr>
<td>20</td>
<td>5</td>
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<td></td>
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<tr>
<td>33</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>3</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Shoes

Ladders 1 B. T. A. 798 50%

INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 142.
Shoe and slipper making Engines, boilers and shafting Process plant Motor vans and lorries

Shops
HARTMAN, DENNIS, ed. Index-digest of the United States board of tax appeals decisions; v. 1 to 10; B. T. A. c1928. p. 188.
Shop buildings, with corrugated iron sides and roofs and wooden floors, situated near sea, subjected to rapid exhaustion by fog and wind and requiring constant repair, determined to have useful life of 20 years; depreciation allowed at rate of 5 per cent. Pacific car and equipment co., 2 B. T. A. 348.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Shops—(Continued)

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 444.)
Mill and shop
Cafisch lumber co., inc., 20 B. T. A. 1223.

Shores
p. 10—Shores, adjustable 4 years 25%

Signs
Advertimement sign
1 B. T. A. 973 15%
HARTMAN, DENNIS. ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A. c1931 p. 184.
Depreciation allowed on basis of useful life of 6 years. When clothing co, 1 B. T. A. 973.
Signs, advertising
When clothing co., 1 B. T. A. 973 15%
MONTGOMERY, ROBERT HEISTER. Signs. (In his Income tax procedure, 1929, p. 317.)
Signs
p. 4—Signs 10 years 10%

Silk
Silk mills
Soaking tubs 6%
Extractors 4
Winders 3
Doubler 4
Spinning and twisting frames 4
Quillers 3
Warpers 3
Looms 2.50
INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 142.
Silk manufacturing
Steam engines, boilers and shafting 5%
General plant (including winding, throwing, doubling and weaving machinery); electric motors 7½
Sewing, braiding and knitting machines 10
(written down value)

SILK association of America, incorporated. Broad silk division. Depreciation rates. (In its Cost accounting for broad silk weavers, c1929. p. 110-4.)

1. General mill items
Adding and calculating machines 20%
Decks, chairs, cabinets, files, etc. 6½
Time clocks, multigraphs, etc. 15
Furniture and fixtures 10
Hospital equipment 10
Laboratory equipment 15
Lockers, steel 5
Lunch rooms equipment 10
Telephones, interior 7½
Typewriters 15
2. Building items
Buildings, concrete, well built 2
brick 3
concrete blocks 5
corrugated iron 3
modern mill work 10
frame, well built 5
others 7½
Dwellings, frame 3
Tenement houses, brick 3
frame 5
Bins, wood 20
concrete, brick 5
Chimneys and stacks, steel, solid 4
others 10
brick, concrete 3
Conduits, cast iron 3
wrought-iron 5
cement 2
wood 5
Elevators 7½
Fences, wood 10
wood and wire mesh 7½
iron and wire mesh 6
Fire alarm system 5
Fire extinguishers 10

Fire hose 20%
Fire protection apparatus 8
Heating system 5
Hydrants 2½
Pavements, asphalt 7½
brick 4½
macadam 8½
wood block 5
Piping, interior 5
Plumbing 4
Retaining walls, solid 2
Sewers, cement 2½
Sprinklers 5
Tanks, steel 6½
wood 8½
Trestles, steel 3½
wood 6½
Ventilating system 5
Ventilating fans 7½
Warehouse equipment 6
Watchmen's system 7½
Wells 2
Wiring, electric 6
switchboard 6
3. Heat, light and power items
Alternators 5
Batteries, storage 10
Belting, general 7½
Boiler, general 6
Compressors, air 7½
Condensers 6
Coal and ash handling equipment 6
Dynamos 5
Engines, gas 7
oxygen 8
steam 5
Fuel economizers 4
### DEPRECIATION, DEPLETION AND OBsolescence—Silk—(Continued)

<table>
<thead>
<tr>
<th>Item</th>
<th>Years</th>
<th>%</th>
<th></th>
<th>Item</th>
<th>Years</th>
<th>%</th>
<th></th>
</tr>
</thead>
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<tr>
<td>Gages</td>
<td>10</td>
<td>100</td>
<td></td>
<td>5. Machine shops</td>
<td>7½</td>
<td></td>
<td></td>
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<tr>
<td>Generators</td>
<td>5</td>
<td>50</td>
<td></td>
<td>Machinery, general</td>
<td>7½</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motors, electric</td>
<td>5</td>
<td>50</td>
<td></td>
<td>Shop tools</td>
<td>10</td>
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<tr>
<td>Gas</td>
<td>4</td>
<td>25</td>
<td></td>
<td>Wood working machinery</td>
<td>5</td>
<td></td>
<td></td>
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<tr>
<td>Steam flow</td>
<td>10</td>
<td>10</td>
<td></td>
<td>6. Direct departments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motors, electric</td>
<td>5</td>
<td>50</td>
<td></td>
<td>a. Winding</td>
<td>7½</td>
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<td></td>
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<td>Poles, concrete</td>
<td>5</td>
<td>7½</td>
<td></td>
<td>Winders</td>
<td>7½</td>
<td></td>
<td></td>
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<tr>
<td>Iron or steel</td>
<td>4</td>
<td>5</td>
<td></td>
<td>Doublers</td>
<td>7½</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wood, preserved</td>
<td>6½</td>
<td>100</td>
<td></td>
<td>Soaking tub</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>not preserved</td>
<td>20</td>
<td>100</td>
<td></td>
<td>Extractor</td>
<td>7½</td>
<td></td>
<td></td>
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<td>Pumps</td>
<td>5</td>
<td>50</td>
<td></td>
<td>b. Warping</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shafting, pulleys, etc.</td>
<td>5</td>
<td>50</td>
<td></td>
<td>Warpers, incl. dye warpers</td>
<td>6</td>
<td></td>
<td></td>
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<tr>
<td>Stokers and equipment</td>
<td>10</td>
<td>50</td>
<td></td>
<td>Beamers</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Switchboards</td>
<td>5</td>
<td>7½</td>
<td></td>
<td>Creels</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transformers</td>
<td>5</td>
<td>50</td>
<td></td>
<td>c. Quilling</td>
<td>12½</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Turbines, steam</td>
<td>6</td>
<td>50</td>
<td></td>
<td>Doublers</td>
<td>7½</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water</td>
<td>5</td>
<td>50</td>
<td></td>
<td>d. Twisting</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Valves</td>
<td>5</td>
<td>50</td>
<td></td>
<td>e. Weaving</td>
<td>7½</td>
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<td></td>
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<tr>
<td>Water purifiers</td>
<td>7½</td>
<td>100</td>
<td></td>
<td>Looms</td>
<td>7½</td>
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### 4. Transportation and storage

<table>
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<th>%</th>
<th></th>
<th>Item</th>
<th>Years</th>
<th>%</th>
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</thead>
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<tr>
<td>Car bodies</td>
<td>6</td>
<td>100</td>
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<td>7. Converting equipment</td>
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<tr>
<td>Cart, hand drawn</td>
<td>20</td>
<td>50</td>
<td></td>
<td>General</td>
<td>6½ to 10</td>
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<td></td>
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<tr>
<td>Chutes</td>
<td>3</td>
<td>50</td>
<td></td>
<td>Dyeing machines</td>
<td>10</td>
<td></td>
<td></td>
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<tr>
<td>Conveyors</td>
<td>7½</td>
<td>100</td>
<td></td>
<td>Dryers</td>
<td>10</td>
<td></td>
<td></td>
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<tr>
<td>Motor cars</td>
<td>20</td>
<td>100</td>
<td></td>
<td>Washers</td>
<td>15</td>
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<td></td>
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<tr>
<td>Motor trucks</td>
<td>20</td>
<td>100</td>
<td></td>
<td>Dye boxes</td>
<td>4</td>
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<tr>
<td>Rails</td>
<td>6½</td>
<td>100</td>
<td></td>
<td>Finishing machines</td>
<td>6½</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scales</td>
<td>10</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shelving</td>
<td>5</td>
<td>50</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Skips and stock hoists</td>
<td>6</td>
<td>50</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shipping trunks, etc.</td>
<td>3½</td>
<td>50</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trucks and movable racks</td>
<td>7½</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wagons</td>
<td></td>
<td></td>
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</table>


### Sleds

See Depreciation, depletion and obsolescence—Sleighs and sleds.

### Sleighs and sleds

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

### Soda fountains

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

### Soil lining

MONTGOMERY, ROBERT HEISTER. Soil lining. (In his Income tax procedure, 1929, p. 317.)

### Spices

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Spices—(Continued)

<table>
<thead>
<tr>
<th>Mills</th>
<th>Years</th>
<th>%</th>
<th>Separators or cleaners</th>
<th>Years</th>
<th>%</th>
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<tr>
<td></td>
<td>20</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Mixers</td>
<td>15</td>
<td>6 ½</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Scales:</td>
<td>automatic pendulum</td>
<td>15</td>
<td>6 ½</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>platform, portable</td>
<td>15</td>
<td>6 ½</td>
<td></td>
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</tbody>
</table>

Spinning and weaving


Plant and machinery (except accessory plant, such as pisn, pirl cages, spools, belting, driving ropes, damask cards, designs, patterns, models, furniture and fixtures) 7% (written down value)

Spoolers

MONTGOMERY, ROBERT HEISTER. Spoolers. (In his Income tax procedure, 1929, p. 317.)

Spoolers (woolen mill) 6½% 10%

Spouting plants


Spraying equipment

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 196. Spray outfit, for orchards Kaweah lemon co., 5 B. T. A. 992. MONTGOMERY, ROBERT HEISTER. Spray outfit triplex. (In his Income tax procedure, 1929, p. 318.)

Spray rig (for fruit trees) 20% 20%

Spraying equipment


Sprinkler system


Sprinkler system

%  |
---|---|
Dry system | 2.50 |
Wet system | 2.50 |
Towers: | |
Wood | 5.00 |
Steel | 4.00 |
Underground piping | 2.50 |

Stables

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 196. Long Island foundry co., 2 B. T. A. 464 MONTGOMERY, ROBERT HEISTER. Stable equipment. (In his Income tax procedure, 1929, p. 318.)

Stable equipment 10%

Stacks


Stacks

%  |
---|---|
Brick | 2.50 |
Concrete | 1.33½ |
Steel: | |
Light | 8 |

Steam shovels

KLEIN, JOSEPH J. Depreciation rates (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 444.) Parker gravel co., inc., 21 B. T. A. 51 MONTGOMERY, ROBERT HEISTER. Steam shovels. (In his Income tax procedure, 1929, p. 318.)

Steam shovels 20% 10%

Steel ratters

MONTGOMERY, ROBERT HEISTER. Steel ratters. (In his Income tax procedure, 1929, p. 318.)

Steel ratters (foundry) 10%

Stone

See also Depreciation, depletion and obsolescence—Quarries and quarrying. UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

Steam shovels See also Depreciation, depletion and obsolescence—Quarries and quarrying.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Storehouses

See also Depreciation, depletion and obsolescence—Warehouses.

Stores

See also Depreciation, depletion and obsolescence—Department stores.

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 188, 196.

Remarking useful life of brick store and office building at date of acquisition by taxpayer determined to be from 10 to 15 years. J. W. Forgerus, 6 B. T. A. 291.

Depreciation at 5 per cent was allowed on store fixtures and furnishings based on costs as determined by the board. Shillito reality co., 8 B. T. A. 665.

Useful life of brick and wood store building and building used for business purposes determined to be 25 and 20 years, respectively. A. L. Dean, 3 B. T. A. 897.


KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931. p. 444.)

Houses and store Calfisch lumber co., inc., 20 B. T. A. 1223. 4%


Stores:

- Steel frame, fireproof 50 years
- Reinforced concrete 50
- Masonry, slow-burning, with or without steel frame 40
- Masonry, with frame interior 35
- Frame 35


Denver (1930) Store buildings:

<table>
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<tr>
<th>Class</th>
<th>Life, years</th>
<th>Life, years</th>
<th>Life, years</th>
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<tbody>
<tr>
<td></td>
<td>Poor</td>
<td>Aver.</td>
<td>Good</td>
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<tr>
<td>Frame A</td>
<td>25</td>
<td>40</td>
<td>4</td>
</tr>
<tr>
<td>Brick A</td>
<td>25</td>
<td>40</td>
<td>50</td>
</tr>
<tr>
<td>&quot; B</td>
<td>30</td>
<td>40</td>
<td>50</td>
</tr>
<tr>
<td>&quot; C</td>
<td>40</td>
<td>50</td>
<td>55</td>
</tr>
<tr>
<td>&quot; D</td>
<td>40</td>
<td>50</td>
<td>55</td>
</tr>
</tbody>
</table>


p. 3—Stores:

- Masonry, brick, concrete, reinforced concrete, brick and steel, steel frame, steel and stucco (fireproof) 50 years 2%
- Masonry, slow-burning, with or without steel frame 40 2 1/2
- Masonry, with frame interior 35 2 1/2
- Frame 28 3 1/2

p. 7—Stoves and ranges

- Masonry, brick, concrete, reinforced concrete, brick and steel, steel frame, steel and stucco (fireproof) 40 2 1/2
- Masonry, slow-burning, with or without steel frame 35 2 6/7
- Masonry, with frame interior 30 2 1/2
- Frame 25 4

Studies


Ranges Ezra Z. Eaton, 2 B. T. A., 463


p. 7—Stoves and ranges

- Masonry, brick, concrete, reinforced concrete, brick and steel, steel frame, steel and stucco (fireproof) 40 2 1/2
- Masonry, slow-burning, with or without steel frame 35 2 6/7
- Masonry, with frame interior 30 2 1/2
- Frame 25 4

Sugar

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 188.

Studio of cartoonist held to have had a useful life of 15 years. J. N. Darling, 4 B. T. A. 499.

Sugar

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 192.

Depreciation was allowed on sugar machinery 10 per cent. Clinton G. Edgar, 10 B. T. A. 110.

MONTGOMERY, ROBERT HEISTLER. Sugar machinery. (In his Income tax procedure, 1929. p. 318.) Sugar machinery


p. 6—Mills, sugar

- Bagging machines and automatic weighers 15 6 1/2
- Bar sugar machines 25 4
- Bins, sugar (concrete and steel) 30 3 1/2
- Box machines 20 5
- Burners and towers, sulphur 15 6 1/2
- Carpenter shop and barrel equipment 20 5
- Carriers 20 5

33 years 3%

33 years 3%

- Centrifugal machines 25 4
- Chutes, sugar 20 5
- Clarifiers 25 5
- Classifiers 10 10
- Conveyors 20 5
- Cranes 20 5
- Crushers, cane, two roll 30 3 1/2
- Crusher mills, for filter-cell regeneration 15 6 1/2
- Crushers, for raw sugar 20 5
DEPRECIATION, DEPLETION AND OBsolescence—Sugar—(Continued)

<table>
<thead>
<tr>
<th>Equipment Type</th>
<th>Years</th>
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<tbody>
<tr>
<td>Crystallizers</td>
<td>30</td>
<td>31/2</td>
</tr>
<tr>
<td>Cutting and splitting machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Defecators</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Dryers</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Duct lines (cast iron)</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>Duct lines (sheet iron, wrought</td>
<td>15</td>
<td>61/2</td>
</tr>
<tr>
<td>iron, or steel plate)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dust collectors:</td>
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<tr>
<td>dry type</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>wet type</td>
<td>15</td>
<td>61/2</td>
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<tr>
<td>Elevators</td>
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<td>5</td>
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<tr>
<td>Evaporators, vacuum</td>
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<td>4</td>
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<tr>
<td>Fans, exhaust</td>
<td>15</td>
<td>61/2</td>
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<tr>
<td>Feeders, bagasse</td>
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<td>Filling machines</td>
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<td>Filters</td>
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<td>Folding machines, box</td>
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<tr>
<td>Furnaces, regenerative</td>
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<td>Granulators</td>
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<td>5</td>
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<td>Kettles</td>
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<td>Kilns</td>
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<tr>
<td>Knives, revolving, cane</td>
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<tr>
<td>Lime-house equipment</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Machine-shop equipment</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Mills</td>
<td>30</td>
<td>33/4</td>
</tr>
<tr>
<td>Mixers</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>Monte-jus</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Nailing machines</td>
<td>15</td>
<td>61/2</td>
</tr>
<tr>
<td>Packing machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Pans</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>Presses</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Printing machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Pumps</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Remelters</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Saturators</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Scales:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>automatic pendulum</td>
<td>15</td>
<td>61/2</td>
</tr>
<tr>
<td>platform and dormant type</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>small, portable</td>
<td>15</td>
<td>61/2</td>
</tr>
<tr>
<td>Sealing machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Separators</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Sewing machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Shakers, barrel</td>
<td>30</td>
<td>33/4</td>
</tr>
<tr>
<td>Sifters</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Slackers, lime</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Slicers and cutters, beef</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Spotters, car</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Strainers</td>
<td>15</td>
<td>61/2</td>
</tr>
<tr>
<td>Sugar machines, cube</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>Table</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Tablet machines, individual</td>
<td></td>
<td></td>
</tr>
<tr>
<td>wrapped</td>
<td>15</td>
<td>61/2</td>
</tr>
<tr>
<td>Tanks</td>
<td>15</td>
<td>61/2</td>
</tr>
<tr>
<td>Timing devices and mechanism,</td>
<td></td>
<td></td>
</tr>
<tr>
<td>char</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>Trimming machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Troughs, massaccue</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>Trucks, warehouse, hand or</td>
<td></td>
<td></td>
</tr>
<tr>
<td>electric</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Unloaders</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Washers, beet</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Washing machines</td>
<td>15</td>
<td>61/2</td>
</tr>
</tbody>
</table>

Switches

UNITED STATES, Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 10—Switches:

<table>
<thead>
<tr>
<th>Type</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>portable</td>
<td>4</td>
<td>25%</td>
</tr>
<tr>
<td>stationary</td>
<td>5</td>
<td>20</td>
</tr>
</tbody>
</table>

Tables


<table>
<thead>
<tr>
<th>Equipment Type</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tables:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>wood, light construction</td>
<td></td>
<td>6%</td>
</tr>
<tr>
<td>wood, heavy construction</td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>steel</td>
<td></td>
<td>4</td>
</tr>
</tbody>
</table>

Tailoring

INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 142.

Tailoring trade, ready-made and wholesale bespoke men's heavy clothing. Plant and machinery generally (written down value) 9%

Tampers

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 10—Tampers, backfill, pneumatic

<table>
<thead>
<tr>
<th>Equipment Type</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tampers</td>
<td>3</td>
<td>331/2%</td>
</tr>
</tbody>
</table>

Tamping machines

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 10—Tamping machines

<table>
<thead>
<tr>
<th>Equipment Type</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tamping machines</td>
<td>5</td>
<td>20%</td>
</tr>
</tbody>
</table>

Tank cars


<table>
<thead>
<tr>
<th>Equipment Type</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tank cars</td>
<td>7</td>
<td>121/2%</td>
</tr>
</tbody>
</table>

MONTGOMERY, ROBERT HEISTER. Tank cars. (In his Income tax procedure, 1929. p. 318.)

<table>
<thead>
<tr>
<th>Equipment Type</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tank cars (oil)</td>
<td></td>
<td>8%</td>
</tr>
</tbody>
</table>

Tanks

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 444.)

<table>
<thead>
<tr>
<th>Equipment Type</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Storage tank</td>
<td></td>
<td>23/4%</td>
</tr>
<tr>
<td>Commodore's Point terminal co., 18 B. T. A. 385</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

MONTGOMERY, ROBERT HEISTER. Tanks. (In his Income tax procedure, 1929. p. 318.)

<table>
<thead>
<tr>
<th>Equipment Type</th>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tanks (water)</td>
<td>5</td>
<td>5%</td>
</tr>
</tbody>
</table>

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 8—Tanks:

<table>
<thead>
<tr>
<th>Equipment Type</th>
<th>Years</th>
<th>%</th>
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</thead>
<tbody>
<tr>
<td>concrete</td>
<td>50</td>
<td>2</td>
</tr>
<tr>
<td>steel</td>
<td>30</td>
<td>33/4</td>
</tr>
<tr>
<td>wood</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>wrought iron and steel am.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>monia storage</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>p. 7-grain</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>turpentine</td>
<td>5</td>
<td>20</td>
</tr>
<tr>
<td>wagon</td>
<td>8</td>
<td>121/2</td>
</tr>
<tr>
<td>water, steel</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>water, wood</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>watering</td>
<td>12</td>
<td>81/2</td>
</tr>
<tr>
<td>p. 10—gasoline, storage</td>
<td>3</td>
<td>331/2</td>
</tr>
<tr>
<td>water and air, storage (steel)</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>water storage (wood)</td>
<td>8</td>
<td>121/2</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Tanneries

<table>
<thead>
<tr>
<th>Tanneries</th>
<th>%</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tanning vats</td>
<td>5</td>
<td></td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Tanneries</th>
<th>%</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tannings</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Lime reed</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Fleshing and unhauling machines</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Hair washers</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Bark mills</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Shaving or buffing machines</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Splitting machines</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Jacks, wood frame</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Shop equipment</td>
<td>5</td>
<td></td>
</tr>
</tbody>
</table>

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c. 1928. p. 196.

Tannings          Toxaway tanning co. 5 B. T. A., 371

2% Tapestry
KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 444.) Tapestry manufacture machinery Primrose tapestry co. 20 B. T. A., 702

7.5% Tar

p. 7—Tar works

10 years 10% Taxpaulins

p. 6—Covers, canvas and taxpaulins 8 years 12½% p. 10—Taxpaulins and tents 3 33½ Taxicabs
DEPRECIATION of taxicabs. American appraisal news, March 1929, p. 36.

INCOME tax, depreciation allowances. Accountant, tax supplement, March 30, 1929, p. 142.

Taxi-cabs (double-shift) (written down value) 20% Teas

p. 17—Teas

| Bag machines, square | Years | 15 | 6⅔ |
| Conveyors            | 15   | 6⅔ |
| Cutters, tea         | 12⅔ | 8  |
| Dust collectors      | 20   | 5  |
| Elevators, tea       | 15   | 6⅔ |
| Filling, weighing, and selling machines | 14 | 7 |
| Hoppers, steel       | 15   | 6⅔ |
| Labeling machines    | 15   | 6⅔ |
| Mixers               | 20   | 5  |

Scales:

platform, portable 15 6⅔
Sealing machines 10 10
Separators or cleaners 15 6⅔
Sewing machines 15 6⅔
Stencil machines 17 6
Tea ball machines 10 10
Trucks 10 10

Telephone and telegraph

DEPRECIATION accounting prescribed by I. C. C.; revised order effective Jan. 1, 1933, requires straight-line method based on original cost. Railway age, Sept. 12, 1931, p. 401-2, 406.


PUBLIC utility reports, 1928 A. Indiana public service commission. Re Home telephone company of Elkhart county. Balance in reserve for accrued depreciation was found to be excessive and the rate for the same reduced to 3 per cent per annum on the cost of depreciable property in service. (Ind.) p. 454.

PUBLIC utilities reports, 1928 B. Annual depreciation allowance of 4½ per cent of the original cost of the depreciable property of a telephone company was considered reasonable to cover accruing depreciation. Re Clinton county telegraph co., (Miss.) p. 796.

PUBLIC utilities reports, 1928 E. Aggregate allowance of 9 per cent of the investment in fixed capital of a telephone utility was submitted as an annual charge for repairs, maintenance and depreciation. Re Illinois Bell telephone co., (Ill.) p. 287.

PUBLIC utility reports, 1928 E. Allowance of 5 per cent per annum on the book cost of the depreciable property of a telephone utility was made for depreciation charge. Re Logansport home telephone co., (Ind.) p. 757.

PUBLIC utilities reports, 1928 E. Allowance of 5 per cent was held to be ample to protect depreciation of a telephone plant. Re Rock Hill telephone co., (S. C.) p. 234.

PUBLIC utilities reports, 1928 E. Proposed allowance of 5 per cent per annum for depreciation over depreciable property of a telephone utility was held to be excessive, and a composite rate of 4 per cent per annum was established. Re Decatur county independent telephone co., (Ind.) p. 10.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Telephone and Telegraph—(Continued)

PUBLIC utilities reports, 1929 A. Allowance of 4 per cent was made for depreciation reserve in view of the previous history of the operation of a telephone plant. Re Citizens telephone co., (Ind.) p. 652.

PUBLIC utilities reports, 1929 A. Proposed allowance of 5 per cent for depreciation was modified to 4 per cent. Re Commonwealth telephone corp., (Ind.) p. 248.

PUBLIC utilities reports, 1929 D. Allowance of 2½ per cent on buildings and 5½ per cent on all other depreciable property of a telephone utility were made to meet the depreciation requirements of the company. Re Lincoln telephone and telegraph co., (Neb.) p. 123.

PUBLIC utilities reports, 1929 D. Allowance of 4 per cent of the fixed property of a telephone utility was made. Re Hay Springs telegraph co., (Neb.) p. 113.

PUBLIC utilities reports, 1929 D. Allowance of 6 per cent was made on the value of depreciable telephone property for depreciation. Re Mountain states telephone and telegraph co., (Ariz.) p. 429.

PUBLIC utilities reports, 1929 E. Allowance of 2¼ per cent on buildings and 6 per cent on other property of a telephone utility was made for annual depreciation, equivalent to a composite depreciation on the book cost of the property of approximately 5½ per cent. Re Lincoln telephone and telegraph co., (Neb.) p. 512.

PUBLIC utilities reports, 1929 E. Annual allowance of 4 per cent of the depreciable property of a telephone utility was made for depreciation. Re Southern Indiana telephone and telegraph co., (Ind.) p. 641.

PUBLIC utilities reports, 1930 C. Commission has generally allowed depreciation annuity computed on a 6 per cent basis in the case of power and gas utilities, and there is no reason why such basis should not be applied to large telephone properties. Re Pacific telephone and telegraph co., (Cal.) p. 481.

PUBLIC utilities reports, 1930 C. Five per cent of the depreciable property of a telephone company was held to be sufficient as an allowance for annual depreciation, Re Central west pub. service co., (S. D.) p. 299.

PUBLIC utilities reports, 1930 D. Allowance of 5 per cent of the tangible property of a telephone utility, excluding real estate, was recommended for depreciation by the commission's accounting department. Re Home telephone co., (Ind.) p. 431.

PUBLIC utilities reports, 1930 E. Proposed allowance of 6 per cent of the cost of the depreciable property of a telephone company to take care of annual depreciation was modified to 5½ per cent by the commission. Re Lin telephone co., (Ind.) p. 210.

PUBLIC utilities reports, 1930 E. Telephone utility was permitted to set up as an annual charge for depreciation 5½ per cent of the cost of all depreciable property. Re Lincoln telephone and telegraph co., (Neb.) p. 438.

PUBLIC utilities reports, 1931 B. Annual depreciation rate of 5 per cent was allowed on the book value of a telephone utility. Re United corp., (Ind.) p. 497.

PUBLIC utilities reports, 1931 C. Allowance of 4 per cent per annum was made for annual depreciation based on the depreciable properties of a telephone company. Re LaCrosse telephone corp., (Wis.) p. 81.

PUBLIC utilities reports, 1931 C. Allowance of 5.75 per cent on the present value of the depreciable property of a telephone utility was fixed for annual depreciation, where the company had set aside 5.21 per cent of the depreciable property for maintenance purposes, and where its property was in 77.47 per cent condition of the reproduction cost new. Re Citizens telephone co., (Ohio) p. 162.

PUBLIC utilities reports, 1931 C. Allowance of 4.75 per cent of book value was made for annual depreciation of a telephone utility. Re Van Wert home telephone co., (Ohio) p. 514.


Tenement houses

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 188.

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 444.)

Tenement building Murtha and Schmolz co., 17 B. T. A., 442. 2½ per cent depreciation on tenement house allowed. E. M. Knowles china co. 9 B. T. A., 1292.

Mcmichael, Stanley L. Allowable depreciation rates for income tax law purposes. (From Prentice-Hall, inc. Federal income tax service) (In his McMichael's appraising manual, 1931, p. 350.)

Montgomery, Robert Heister, Tenement houses. (In his Income tax procedure, 1929, p. 318.)

Tenement houses (frame) 3½ per cent.


Textile mills

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 187.

2½ per cent depreciation on brick mill building allowed. E. M. Holt plaid mills, inc. 9 B. T. A., 1360.

Textiles

We also Depreciation, depletion and obsolescence—Cotton; Muslin industry; Silk; Wool and worsted. FLAX spinning and weaving (Ireland) (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation.) Accountant, tax supplement, June 28, 1930, p. 254.

(With) machinery (except accessory plant, such as pirns, pirn cages, spools, belting, driving ropes, damask cards, designs, patterns, models, furniture and fixtures)

(continued)

LACE and embroidery and muslin manufacturing. (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation.) Accountant, tax supplement, June 28, 1930, p. 254.

(continued)

Plant and machinery 7½ per cent.

(continued)
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Textiles—(Continued)


General plant and machinery

(written down value)

MAULTSBY, RALPH C. Staging the fight against wear and obsolescence; Proximity president cites advantages of machinery modernization. Textile world, July 5, 1930, p. 44-5.


p. 26-7—Textiles, cotton, wool, silk-weaving and knitting Years %  
Balling and winding machines 20 3 ½  
Bandaging machines 28 3 ½  
Beating machines 25 5  
Blamire 20 5  
Blenders 25 5  
Boxes, preparing 15 6 ½  
Braiding machines 20 5  
Breakers, bale 25 5  
Burring machines 25 5  
Carding machinery 30 3 ½  
Coilers 20 5  
Combs 30 3 ½  
Crocheting machines 13 7 ½  
Cutters and folders 28 3 ½  
Cutting machinery, felt goods 15 6 ½  
Double-faced machines 28 3 ½  
Dressing machines 25 4  
Dust-collector systems 20 5  
Embrodering machines 13 7 ½  
Felt and paper making machines 22 4 ½  
Finishing machines, rope 20 5  
Fish-line machines 25 5  
Frames, roving, spinning, twisting 30 3 ½  
Fulling machines 20 5  
Gins, cotton 20 5  
Grinders, card and napper machinery 25 4  
Hankling machines 25 5  
Hardeners 20 5  
Humidifying systems 17 6  
Inspecting machines 28 3 ½  
Knitting machines, circular 13 7 ½  

Years %  
Knitting machinery, flat automatic 17 6  
Lacers 13 7 ½  
Lap machinery 33 5  
Looms 30 3 ½  
Lustering machines 30 3 ½  
Measuring machines 33 3  
Mixer machinery 22 4 ½  
Mounting machines 25 4  
Mules, spinning 30 3 ½  
Presses 20 5  
Quillers 20 5  
Reels 28 3 ½  
Rope machines 20 5  
Rope walk, complete 20 5  
Scales, platform 20 5  
Sewing machines 10 10  
Shearing machines 25 4  
Sludgers 30 3 ½  
Slitters 25 4  
Slubbers 30 3 ½  
Spoolers 30 3 ½  
Stranders 20 5  
Stretching machines (frames) 20 5  
Strippers, card 30 3 ½  
Tearing machinery 25 4  
Teasers 25 4  
Throwing machinery 20 5  
Ventilating systems 20 5  
Wrapping machinery 30 3 ½  
Water-proofing machines 20 5  
Waxing machines 20 5  
Winders 20 5  

Theaters


Opera house 5 B. T. A., 887.

FRANKLIN, HAROLD B. Depreciation rates of theater equipment. (In his Motion picture theater management, 1928. p. 205.)

%  
Semi-permanent decorations—Lobby 15-25  
Theater auditorium 20  
Public rooms 31 ½  
Equipment (furnishings)—Rugs 15  
Carpets 33 ½  
Furniture 10  
Draperies and hangings 15  
Stage—Scenery 33  
Portable electric lamps 10  
Stage props 33  
Draperies 20  
Attached electrical equipment 10  

%  
Organ 10  
Building equipment—Signs 10  
Proscenium 10  
Refrigerating machinery 10  
Boilers and heating apparatus 10  
Ventilating system 10  
Office 10  
Furniture 10  
Safes 10  
Booth 10  
Picture machines 10  
Spotlights 15  
Stereopticon 15  
Other booth equipment 10  

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 188, 194.

Theatre and office. Allowed at rate of 4 per cent. Auditorium co., 5 B. T. A., 163.

Depreciation allowed on moving-picture theater at rate of 3 per cent. Federal holding co., 1 B. T. A., 1144.


MONTGOMERY, ROBERT HEISTER Theatre. (In his Income tax procedure, 1929. p. 318.)

Theatre (modern motion picture) 33 ½%


American appraisal news, May 25, 1929, p. 72.

Life years  
Theatres:  
steel frame, fireproof 33 ½  
reinforced concrete 33 ½  
margin, slow burning with or without steel frame 25  

Life years  
masonry, with frame interior 22  
frame 20  

DEPRECIATION, DEPLETION AND OBSOLESCENCE—Theaters—(Continued)

Denver (1930) Theater buildings:

<table>
<thead>
<tr>
<th>Class</th>
<th>Poor</th>
<th>Aver.</th>
<th>Good</th>
<th>Poor</th>
<th>Aver.</th>
<th>Good</th>
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</thead>
<tbody>
<tr>
<td>Brick A</td>
<td>30</td>
<td>40</td>
<td>50</td>
<td>3</td>
<td>2.5</td>
<td>2</td>
</tr>
<tr>
<td>&quot; B</td>
<td>30</td>
<td>40</td>
<td>50</td>
<td>3</td>
<td>2.5</td>
<td>2</td>
</tr>
<tr>
<td>&quot; C</td>
<td>40</td>
<td>50</td>
<td>55</td>
<td>2.5</td>
<td>2</td>
<td>1.8</td>
</tr>
<tr>
<td>&quot; D</td>
<td>30</td>
<td>45</td>
<td>55</td>
<td>2</td>
<td>1.5</td>
<td>1.3</td>
</tr>
<tr>
<td>&quot; E</td>
<td>40</td>
<td>50</td>
<td>55</td>
<td>2.5</td>
<td>2</td>
<td>1.8</td>
</tr>
</tbody>
</table>


p. 3—Theaters:

- Masonry, brick, concrete, re-inforced concrete brick and steel frame, fire-proof: Years %
- Masonry, slow burning, with or without steel frame: Years %
- Masonry, with frame interior frame: Years %

p. 32—Theaters, legitimate and motion-picture.

| Item | Years | %
<table>
<thead>
<tr>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Cabinets, record and film</td>
<td>12½</td>
<td>8</td>
</tr>
<tr>
<td>Carpets</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>Choppers, ticket</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Counterweight systems</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Counting machines</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Curtains: asbestos or steel</td>
<td>40</td>
<td>2½</td>
</tr>
<tr>
<td>machine stage</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Decorations, painted murals, etc</td>
<td>12½</td>
<td>8</td>
</tr>
<tr>
<td>Dimmers, stage</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>Draperies</td>
<td>8</td>
<td>12½</td>
</tr>
</tbody>
</table>

Ties

See Depreciation, depletion and obsolescence—Track.

Tile


| Item | Years | %
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Cabinets, record and film</td>
<td>12½</td>
<td>8</td>
</tr>
<tr>
<td>Carpets</td>
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<tr>
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<td>5</td>
</tr>
<tr>
<td>Counting machines</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Curtains: asbestos or steel</td>
<td>40</td>
<td>2½</td>
</tr>
<tr>
<td>machine stage</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Decorations, painted murals, etc</td>
<td>12½</td>
<td>8</td>
</tr>
<tr>
<td>Dimmers, stage</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>Draperies</td>
<td>8</td>
<td>12½</td>
</tr>
</tbody>
</table>

Timber

See Depreciation, depletion and obsolescence—Lumber.

Tipples

MONTGOMERY, ROBERT HEISTER. Tipples. (In his Income tax procedure, 1929. p. 318.)

Tipples (coal)

Tires


| Item | Years | %
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cabinets, record and film</td>
<td>12½</td>
<td>8</td>
</tr>
<tr>
<td>Carpets</td>
<td>8</td>
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<td>10</td>
<td>10</td>
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<td>Curtains: asbestos or steel</td>
<td>40</td>
<td>2½</td>
</tr>
<tr>
<td>machine stage</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Decorations, painted murals, etc</td>
<td>12½</td>
<td>8</td>
</tr>
<tr>
<td>Dimmers, stage</td>
<td>8</td>
<td>12½</td>
</tr>
<tr>
<td>Draperies</td>
<td>8</td>
<td>12½</td>
</tr>
</tbody>
</table>

Tobacco


| Item | Years | %
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Banding machines, cigar</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Box machines</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>Bunch machines, tobacco</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Casing machines, tobacco</td>
<td>12</td>
<td>8½</td>
</tr>
<tr>
<td>Cigar-making machines</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Cigarette machines</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>Cutting machines, tobacco</td>
<td>15</td>
<td>6½</td>
</tr>
<tr>
<td>Dissolvers, licorice and sugar gums</td>
<td>13</td>
<td>7½</td>
</tr>
<tr>
<td>Dressing machines, tobacco</td>
<td>12</td>
<td>8½</td>
</tr>
<tr>
<td>Dryers, furnace, gas, or steam type</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Flatteners, stem tobacco</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Grading and sifting machines, tobacco</td>
<td>12</td>
<td>8½</td>
</tr>
<tr>
<td>Granulators, tobacco</td>
<td>15</td>
<td>6½</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Tongs


p. 10—Tongs, chain

4 years 25%

Tool industry

See Depreciation, depletion and obsolescence—Machine tool industry.

Tools


<table>
<thead>
<tr>
<th>Tools</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 B.T.A., 70</td>
<td>10</td>
</tr>
<tr>
<td>10 B.T.A., 936</td>
<td>2</td>
</tr>
<tr>
<td>4 B.T.A., 114</td>
<td>7⅜</td>
</tr>
</tbody>
</table>

ENGINEERS' precision tools, manufacture of, (such as twist drills, milling cutters, reamers, tap dies and screwing tackle). (Income tax—depreciation allowances; schedule of agreed normal rates of depreciation.) Accountant, tax supplement. June 28, 1930, p. 253.

Steam and gas engines, boilers, shafting and pulleys 5%

Electrical machinery, including dynamos and motors 7½%

Other plant and machinery 9

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 196.

Tools. Depreciation on basis of useful life of 2 to 3 years, clearly proven by evidence, held reasonable. Roahdes, Brownson and Kampen, inc., 2 B. T. A., 194.

Average useful life determined and depreciation allowed at rate of 33⅓% per cent. R. F. Mudd motor co., 3 B. T. A., 629.

Amount of depreciation (including amortization) claimed by taxpayer on tools of various classes having useful life of less than 1 year, of 2 years, and of 3½ years, which approximated amount arrived at by Board upon tentative computation made upon basis of cost and useful life of various classes of tools, held reasonable. Pierce-Arrow motor car co., 2 B. T. A., 396.

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 444.)

Machinery and tools Chicago railway equipment co., v. Com'r. 39 Fed (2d) 378 10%

MONTGOMERY, ROBERT HEISTER. Tools. (In his Income tax procedure, 1929, p. 318.)

<table>
<thead>
<tr>
<th>Tools:</th>
<th>%</th>
<th>small</th>
<th>30</th>
</tr>
</thead>
<tbody>
<tr>
<td>candy manufacture</td>
<td>20</td>
<td>well drilling</td>
<td>20</td>
</tr>
<tr>
<td>tower house</td>
<td>10</td>
<td>Small tools</td>
<td>30</td>
</tr>
</tbody>
</table>


p. 8Tools:

chipping and caulking tools, pneumatic 3 years 33⅓%

Towers


p. 10—Towers:

cableway (steel) 6 years 16⅔%

cableway (wood) 3 33⅓%

steel boom with counterweights 5 20

Track

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 444.)

Tracks (R.R.) Commodore's Point terminal co., 18 B. T. A., 385. 2⅜%

MONTGOMERY, ROBERT HEISTER. Tracks. (In his Income tax procedure, 1929, p. 318.)

Tracks (R.R.)

Trackage spurs (lumber mills)


p. 10—Tracks:

<table>
<thead>
<tr>
<th></th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>steel</td>
<td>8 years 12⅔%</td>
</tr>
<tr>
<td>wood</td>
<td>6 16⅔</td>
</tr>
</tbody>
</table>

Tractors and Trailers


<table>
<thead>
<tr>
<th></th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fords</td>
<td>5 B. T. A., 992. 25%</td>
</tr>
<tr>
<td>Tractors</td>
<td>5 B. T. A., 992. 8½%</td>
</tr>
<tr>
<td>Tractor</td>
<td>7 B. T. A., 684. 33⅓%</td>
</tr>
</tbody>
</table>

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 185, 197.

Tractor. 25 per cent allowed. Kaweah lemon co., 5 B. T. A., 992.

Depreciation on tractor used in hauling logs allowed at rate of 33⅓ per cent. Morrison Gross and co., 7 B. T. A., 684.


MONTGOMERY, ROBERT HEISTER. Tractors and trailers. (In his Income tax procedure, 1929, p. 318.)

<table>
<thead>
<tr>
<th></th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chevrolet</td>
<td>20  Wallis</td>
</tr>
<tr>
<td>Fordon</td>
<td>25  Trailers (auto)</td>
</tr>
<tr>
<td>Used in logging</td>
<td>33⅓</td>
</tr>
</tbody>
</table>
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Tractors and Trailers—(Continued)

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>3-ton</td>
<td>2%</td>
</tr>
<tr>
<td>5-ton</td>
<td>4%</td>
</tr>
<tr>
<td>10-ton</td>
<td>5%</td>
</tr>
<tr>
<td>Drop platform, heavy duty</td>
<td>5%</td>
</tr>
</tbody>
</table>

Trailers
See Depreciation, depletion and obsolescence—Tractors and trailers.

Transformers
UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 years</td>
<td>10%</td>
</tr>
</tbody>
</table>

Transphones
See Depreciation, depletion and obsolescence—Mechanical devices.

Traps
UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>6 years</td>
<td>165%</td>
</tr>
</tbody>
</table>

Trenching machines
See Depreciation, depletion and obsolescence—Excavators.

Troughs
UNITED STATES. Internal revenue, Bureau of preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>14 years</td>
<td>7%</td>
</tr>
</tbody>
</table>

Trucks
See Depreciation, depletion and obsolescence—Motor trucks; Electric trucks; Industrial trucks.

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

Type metal
See also Depreciation, depletion and obsolescence—Printing.


Typewriters
UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>6 years</td>
<td>165%</td>
</tr>
</tbody>
</table>

Undertakers
HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 183, 190.

Useful life of hearses, limousines, and trucks used by mortician determined to be 3 years.

Useful life of office furniture, folding chairs, rugs, draperies, piano, surgical instruments, casket trucks, lamps, etc., used in business by funeral director, determined to be 10 years. Olinger mortuary assn., 6 B. T. A., 773.

UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>6 years</td>
<td>165%</td>
</tr>
</tbody>
</table>

Vacuum cleaners
UNITED STATES. Internal revenue, Bureau of Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931.

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>6 years</td>
<td>165%</td>
</tr>
</tbody>
</table>

Vacuum cleaning system
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Vals
See Depreciation, depletion and obsolescence—Pipe.

Vats
MONTGOMERY, ROBERT HEISTER. Vats. (In his income tax procedure, 1929. p. 318.)
Vats (wool dyeing) 10 to 20%
p. 7—Vats, dipping 10 years 10%

Vaults
ANNUAL depreciation rates allowed by decisions of the United States board of tax appeals. Bound with:
Office vault 2 B. T. A., 134.

Vehicles
See also Depreciation, depletion and obsolescence—Automobiles; Motor trucks; Electric trucks; Sleighs and sleds; Wagons.
ANNUAL depreciation rates allowed by decisions of the United States board of tax appeals. Bound with:
Vehicles 11 B. T. A. 154. 10%
Motor vehicles 13 B. T. A. 131. 20%
Commercial motor vehicles propelled by steam power. (steam lorries) 15%

KLEIN, JOSEPH J. Depreciation. (in his 1931 cumulative supplement to Federal income taxation, 1931.
p. 444.)
Livestock vehicles J. N. Stevenson, 18 B. T. A., 1099. 20%

p. 4—Horse-drawn vehicles 1931.
P. 6—Carts:
  p. 7—Wagons:
  p. 8—Carts, tool (steel) 1929.
P. 10—Wagons:
  p. 7—Vineyards:

Ventilating
Fans 6%
Ducts 6

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

Vineyards
HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c.1928. p. 197.
Useful life of vineyard determined to be 7 years. L. H. Wilbur, 5 B. T. A., 597; H. B. Hoover, 8 B. T. A., 397.
MONTGOMERY, ROBERT HEISTER. Vineyards. (In his income tax procedure, 1929. p. 313, 318.)
Vineyards 14 2/7%
Vines (grape) 5
p. 7—Vineyards 33 years 3%

Vises
p. 10—Vises 5 years 20%

Wagons
MONTGOMERY, ROBERT HEISTER. Wagons. (In his income tax procedure, 1929. p. 319.)
Wagons 10%
p. 7—Wagon gear, wood wheels 14 years 7%

Walls
Retaining walls %
brick 3.50 stone 2.50
concrete 2.50 steel 3.00
timber 5.00
DEPRECIATION, DEPLETION AND OBsolescence—Walls—(Continued)

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 7—Walls, concrete 40 years 2½%.

Warehouses

See also Depreciation, depletion and obsolescence—Ice and cold storage.

ANNUAL depreciation rates allowed by decisions of the United States board of tax appeals. Bound with:


Warehouses:

- Warehouse, concrete 1 B. T. A., 1145. 5%
- Warehouse, new 1 B. T. A., 1145. 10%
- HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928, p. 197.

Rates of 4 per cent upon combination warehouse and wharf and 10 per cent upon extension of wharf into deep water, held reasonable. Middleton compress and warehouse co., 1 B. T. A., 1145.

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 443–4.)

- Warehouse
  - Commodore's Point terminal co., 18 B. T. A., 385. 5%
- Warehouse equipment
  - Commodore's Point terminal co., 18 B. T. A., 385. 10%
- Grain warehouse
  - Commodore's Point terminal co., 18 B. T. A., 385. 5
- Store house
  - Commodore's Point terminal co., 18 B. T. A., 385. 5
- Tobacco warehouse
  - David T. Long, 17 B. T. A., 584.

MONTGOMERY, ROBERT HEISTER. Storage buildings and warehouses. (In his Income tax procedure, 1929, p. 318, 319.)

- Storage buildings 2%
- Storage buildings (frame) 5
- Warehouses (frame) 3


- Warehouses:
  - Years
    - steel frame, fireproof 55
    - reinforced concrete 55
    - masonry, slow-burning, with or without steel frame 48
    - masonry, with frame interior 42


Denver (1930) warehouses:

- Class
  - Life years
    - Poor
      - Brick A 25
      - Brick B 50
      - Brick C 65
    - Average
      - Brick A 30
      - Brick B 55
      - Brick C 70
    - Good
      - Brick A 40
      - Brick B 65
      - Brick C 80

- Annual Physical Depreciation %
  - Poor
    - Brick A 4
    - Brick B 2
    - Brick C 1.5
  - Average
    - Brick A 3.3
    - Brick B 1.8
    - Brick C 1.4
  - Good
    - Brick A 2.5
    - Brick B 1.5
    - Brick C 1.25

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 3—Warehouses:

- masonry, brick, concrete, reinforced concrete, brick and steel, steel frame, steel and stucco (fireproof) 50 years 2%
- masonry, slow-burning, with or without steel frame 50 2
- masonry, with frame interior 45 2 1/4
- frame 35 2 6/7

- Warehouses, skeleton pier, and special commodity warehouses, cold storage and packing:
  - masonry, brick, concrete, reinforced concrete, brick and steel, steel frame, steel and stucco (fireproof) 40 2 1/2
  - masonry, slow-burning, with or without steel frame 33 3
  - masonry, with frame interior 28 3 1/2
  - frame 20 5

Washing machines

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 7—Washing machines 12 years 8½%.

Water coolers

UNITED STATES. Internal revenue, Bureau of. Depreciation studies, preliminary report of the Bureau of internal revenue, Jan. 1931. p. 4—Coolers, water 10 years 10%.

Water filters

MONTGOMERY, ROBERT HEISTER. Water filters. (In his Income tax procedure, 1929, p. 319.)

Water filters 20%

Water mains

KLEIN, JOSEPH J. Depreciation rates. (In his 1931 cumulative supplement to Federal income taxation, 1931, p. 444.)

- Sewers and water mains
  - Commodore's Point terminal co., 18 B. T. A., 385. 4%
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

Waterworks.


| Water power structures | %
|------------------------|---|
| Dams, forbears, tail races, etc. | %
| brick | 1.66 |
| concrete | 1.33 |
| stone | 1.33 |

% of timber

PUBLIC utilities reports, 1928 A. Illinois commerce commissions re East St. Louis and interurban water company. An annual depreciation fund of 1.5 per cent of the original cost of depreciable property used and useful, assuming earned interest on the same, was allowed in the valuation of a water utility plus 1 per cent of the cost of subsequent additions, p. 68.

PUBLIC utilities reports, 1928 B. Annual allowance of $6,300 for depreciation was permitted on water utility properties valued at $600,000. Clearfield v. Clearfield water co. (Pa.) p. 630.

PUBLIC utilities reports, 1928 B. Annual allowance of a water utility was held to be entitled to a credit of 5 per cent per annum on an excess accumulation of a depreciation reserve. Re Wisconsin Telephone co. (Wis.) p. 434.

PUBLIC utilities reports, 1928 C. Re Pekin water works company (Illinois). An allowance equal to 1¼ per cent of the original cost of depreciable property used and useful, of a water utility was made for annual depreciation, the fact being considered that the fund so set aside would earn interest. p. 276.

PUBLIC utilities reports, 1928 D. Allowance of 3.83 per cent was made for depreciation of operating property of a water utility exclusive of land and intangible capital. Re Republic v. Republic water co. (Wash.) p. 615.

PUBLIC utilities reports, 1928 D. Annual depreciation of $7,318 was allowed on a water utility rate base of $278,309 based on a 5 per cent sinking fund annuity. Re Haines canyon water co. (Calif.) p. 545.

PUBLIC utilities reports, 1928 E. Allowance of $4,500 a year was made to provide a fund for the retirement of a physical property of a water company having a total fair value of all elements in the amount of $285,000. Re Lexington water co. (Miss.) p. 344.

PUBLIC utilities reports, 1928 E. Allowance of one per cent was made on the depreciable value of water utility property as shown by company records. Re Elwood water co. (Ind.) p. 706.

PUBLIC utilities reports, 1928 E. Allowance of 3.68 per cent of the fixed operating property of a water supply company, exclusive of land, was authorized for depreciation. Department of public works, ex rel. Asotin v. Pacific power and light co. (Wash.) p. 219.

PUBLIC utilities reports, 1929 A. Allowance of $460 was made for annual depreciation of a water utility having a present fair value of $29,000. Long v. Snow Shoe water co. (Pa.) p. 659.

PUBLIC utilities reports, 1929 D. Allowance of $4,100 was made for annual depreciation of a water utility having a total rate base of $410,000. Columbia v. Columbia water co. (Pa.) p. 271.

PUBLIC utilities reports, 1929 D. Allowance of $8,500 was made for annual depreciation of a water utility having a total rate base of $1,000,000. Re Kankakee water co. (Ill.) p. 367.

PUBLIC utilities reports, 1929 D. Allowance of 3.94 per cent was held to be a reasonable amount for depreciation of a water utility in a rate-making valuation. Town of Castle Rock v. Castle Rock water works (Wash.) p. 216.

PUBLIC utilities reports, 1929 D. Amount of $225 was allowed for an annual depreciation fund of a water utility having a total rate base of $50,000. Sharp v. Newville water co. (Pa.) p. 618.

PUBLIC utilities reports, 1929 E. Annual allowance of $5,500, was made for depreciable used and useful property of a water utility having a total rate base of $685,000. Re Illinois water service co. (Ill.) p. 650.

PUBLIC utilities reports, 1930 B. Allowance of $2,200 was made for annual depreciation of a water utility having a total rate base of $154,400. Re Hill water co. (Me.) p. 269.

PUBLIC utilities reports, 1930 C. Allowance of $1,200 for depreciation was held to be adequate for a water utility of limited size and having a fixed capital of only about $52,000. Re New Hartford water co. (Conn.) p. 27.

PUBLIC utilities reports, 1930 E. Allowance of $300 was made for annual depreciation of a water utility having a total rate base of $28,500. Walter v. Nokomis water co. (Pa.) p. 353.

PUBLIC utilities reports, 1931 B. Allowance of 2 per cent of the value of a water company's property exclusive of land, going value and working capital, was held to be sufficient as an annual allowance for general depreciation. Re Beckley water co. (W. Va.) p. 275.

PUBLIC utilities reports, 1931 B. Allowance of $200,000 was made for annual depreciation of a water utility having a total rate base of $43,658,000. Scranton v. Scranton-Stonbrook water service co. (Pa.) p. 149.

PUBLIC utilities reports, 1931 B. Sum of $33,977.67 was allowed for annual depreciation of a water utility having a total rate base of $3,350,000. Re Springield city water co. (Mo.) p. 80.


Welding


10 years 10%

Wells


10 years 10%

Wharves


Wharf

4% B. T. A., 1204.


For piers and special commodity warehouses of frame and covered frame construction the life is set at 20 years.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—Wharves—(Continued)

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 197.

Rates of 4 per cent upon combination warehouse and wharf and 10 per cent upon extension of wharf into deep water, held reasonable, Middleton compress and warehouse co., 1 B. T. A., 1145.

MONTGOMERY, ROBERT HEISTER. Docks. (In his Income tax procedure, 1929. p. 311.)

Docks


p. 5—Piers:

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>masonry</td>
<td>50</td>
</tr>
<tr>
<td>steel</td>
<td>33</td>
</tr>
</tbody>
</table>

p. 10—Wheelbarrows


<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>50%</td>
</tr>
</tbody>
</table>

Winches


p. 10—Winches, electric and pneumatic

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>10%</td>
</tr>
</tbody>
</table>

Windmills


p. 7—Windmills and pumping equipment

<table>
<thead>
<tr>
<th>Years</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>7%</td>
</tr>
</tbody>
</table>

Wire and wiring

ANNUAL depreciation rates compiled by the American appraisal company. Bound with: Klein, J. J. Federal income taxation, 1929. Appendix C, table 1, p. 264, 266

<table>
<thead>
<tr>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>in conduit 4</td>
</tr>
<tr>
<td>Wire:</td>
</tr>
<tr>
<td>light 8 to 7½ K.W. 6</td>
</tr>
<tr>
<td>heavy 6 7½ to 100 K.W. 5</td>
</tr>
<tr>
<td>Power feed:</td>
</tr>
<tr>
<td>open 5 above 100 K.W. 4</td>
</tr>
</tbody>
</table>

MONTGOMERY, ROBERT HEISTER. Wiring. (In his Income tax procedure, 1929. p. 319.)

Wiring (power feed)


p. 10—Wire and cables:

<table>
<thead>
<tr>
<th>Electric</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>flexible, steel armored 6 years 16½%</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>12½</td>
</tr>
</tbody>
</table>

Woodwork


C. F. S. Depreciation of wood-working machinery. Woodworker, April 1928, p. 56.

HARTMAN, DENNIS, ed. Index-digest of United States board of tax appeals decisions; v. 1 to 10; B. T. A., c1928. p. 186, 194, 197.

Window sash and door machinery. Allowed at 10 per cent. Blair veneer co., 5 B. T. A., 886.


Woodworking machinery. Allowed at 10 per cent. W. C. Miles co., 5 B. T. A., 625.

MONTGOMERY, ROBERT HEISTER. Woodworking machinery. (In his Income tax procedure, 1929 p. 319.)

Woodworking machinery

10%

Wool and worsted


<table>
<thead>
<tr>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Woolen and worsted mills</td>
</tr>
<tr>
<td>Cards 2.50</td>
</tr>
<tr>
<td>Wool washers 3</td>
</tr>
<tr>
<td>Combs 3</td>
</tr>
<tr>
<td>Wool dryers 3</td>
</tr>
<tr>
<td>Spinning frames 3</td>
</tr>
<tr>
<td>Burr pickers 4</td>
</tr>
<tr>
<td>Twisters, ring 3</td>
</tr>
<tr>
<td>Wool pickers 4</td>
</tr>
<tr>
<td>Looms 2.50</td>
</tr>
<tr>
<td>Dusters and willows 3</td>
</tr>
<tr>
<td>Shop equipment 5</td>
</tr>
<tr>
<td>Breakers 3</td>
</tr>
</tbody>
</table>

MONTGOMERY, ROBERT HEISTER. Woolen mills (In his Income tax procedure, 1929. p. 319.)

<table>
<thead>
<tr>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Woolen mills</td>
</tr>
<tr>
<td>Mill buildings (frame) 3</td>
</tr>
<tr>
<td>Burp picker 14 2/7 to 20</td>
</tr>
<tr>
<td>Mules 6 ½ to 10</td>
</tr>
<tr>
<td>Card machines 5</td>
</tr>
<tr>
<td>Napper 6 ½ to 10</td>
</tr>
<tr>
<td>Dyers 6 ½</td>
</tr>
<tr>
<td>Shears 6 ½ to 10</td>
</tr>
<tr>
<td>Equipment (general) 7 ½</td>
</tr>
<tr>
<td>Spoolers 6 ½</td>
</tr>
<tr>
<td>Fulling machines 14 2/7 to 20</td>
</tr>
<tr>
<td>Vats (dyeing) 10 to 20</td>
</tr>
<tr>
<td>Launder machines 14 2/7 to 20</td>
</tr>
<tr>
<td>Washers 14 2/7 to 20</td>
</tr>
<tr>
<td>Machinery 7 ½</td>
</tr>
</tbody>
</table>


p. 26—Textiles, cotton, wool, silk-weaving and knitting.

For rates see Depreciation, depletion and obsolescence—Textiles.
DEPRECIATION, DEPLETION AND OBSOLESCENCE—(Continued)

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Costs


Finance


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Coburn bank, 570 Sacramento street, San Francisco, Calif.
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Commerce clearing house, inc., 120 Broadway, New York, N. Y.
Commerce reports, Government printing office, Washington, D. C.
Commercial and financial chronicle, William E. Dana company, 25 Spruce street, New York, N. Y.
Commercial fertilizer, 255 Ivy street, Atlanta, Ga.
Committee on uniform street sanitation records, 923 E. 60 street, Chicago, Ill.
Committee of accountants on accountancy, 59 William street, Melbourne, Australia.
Compiler, The, 14 N. Spring street, Elgin, Ill.
Concrete, 159 N. Clark street, Chicago, Ill.
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Doubleday, Doran and company, 285 Madison avenue, New York, N. Y.
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Electric traction, 431 S. Dearborn street, Chicago, Ill.
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Foundry, Penton bldg., Cleveland, O.
Franklin automobile company, Syracuse, N. Y.
France, W. Vinnells company, 354 Fourth avenue, New York, N. Y.
Furniture age, 2225 Herndon street, Chicago, Ill.
Furniture manufacturer, 200 Division avenue north, Grand Rapids, Mich.
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Furnitures, High Point, N. C.
Gas age-record, 9 E. 38 street, New York, N. Y.

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General education board, 61 Broadway, New York, N. Y.

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Globe book company, 175 Fifth avenue, New York, N. Y.

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Good roads, 53 Park place, New York, N. Y.

Government printing office, Washington, D. C.

Greenberg, publisher, 160 Fifth avenue, New York, N. Y.

Gulf publishing company, Houston, Texas.

Hadden, Charles R., company, 330 North Los Angeles street, Los Angeles, Calif.

Harper and brothers, 49 E. 33 street, New York, N. Y.

Harrouf, E. R., St. Louis, Mo.

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Haskins and Sells bulletin, 15 Broad street, New York, N. Y.

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Hide and leather, 136 W. Lake street, Chicago, Ill.

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Hall, Benjamin, and company, 39 Broad street, New York, N. Y.


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Horwath hotel accountant, 551 Fifth avenue, New York, N. Y.

Hotel accountants' association, 221 W. 57 street, New York, N. Y.

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Hotel and club news, Benjamin Franklin hotel, Philadelphia, Pa.

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Hotel monthly press, 443 S. Dearborn street, Chicago, Ill.

Houghton Mifflin company, 385 Fourth avenue, New York, N. Y.

Hydraulic engineering, 819 Santee street, Los Angeles, Calif.

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Ice cream review, 3 and Cherry streets, Milwaukee, Wis.

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Illinois manufacturers' costs association monthly bulletin, 231 S. La Salle street, Chicago, Ill.

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Industrial digest, 31 Wooster street, New York, N. Y.

Industrial engineer, 7 S. Dearborn street, Chicago, Ill.

Industrial power, 440 S. Dearborn street, Chicago, Ill.

Industrial woodworking, 222 E. Ohio street, Indianapolis, Ind.

Inland printer, 330 S. Wells street, Chicago, Ill.

Institute of American meat packers, 509 S. Wabash avenue, Chicago, Ill.

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Institute of public administration, 302 E. 35 street, New York, N. Y.

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International association of ice cream manufacturers, 423 Telegraph bldg., Harrisburg, Pa.

International association of refrigeration, 105 S. La Salle street, Chicago, Ill.

Investment managers company, 1 Wall street, New York, N. Y.

Investment trust analyst, Cambridge, Mass.

Iron age, 239 W. 19 street, New York, N. Y.

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Iron plumbing specialty manufacturers' association, Ypsilanti, Mich.

Iron trade review, Penton bldg., Cleveland, O.

Irving investors' management company, inc., 1 Wall street, New York, N. Y.

Jackson, Wyile and company, 73 W. George street, Glasgow, Scotland.


Jeff, F. Robertson, 137 E. 66 street, New York, N. Y.

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Journal of political economy, University of Chicago press, 3750 Ellis avenue, Chicago, Ill.

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Legal publishing society, Washington, D. C.
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New York board of fire underwriters, 85 John street, New York, N. Y.
New York state association bulletin, 320 Broadway, New York, N. Y.
New York law journal, 253 Broadway, New York, N. Y.
New York produce review and American creamery, 175 Chambers street, New York, N. Y.
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New York university, Bureau of business research, 9 Trinity place, New York, N. Y.
Newark evening news, Newark, N. J.
North American company, 60 Broadway, New York, N. Y.
North Pacific banker, 606 Railway exchange bldg., Portland, Oregon.
Office equipment, c/o Art metal construction company, 369 Broadway, New York, N. Y.
Oil and gas journal, 114–116 W. Second street, Tulsa, Oklahoma.
Oil engine power, 220 W. 42 street, New York, N. Y.
Operation review, 29 S. La salle street, Chicago, Ill.
Operation and maintenance, Chestnut and 56 streets, Philadelphia, Pa.
Oregon voter, Worcester bldg., Portland, Ore.
Organizacion, Pohlete, Gamboa y cia, Santiago, Chile.
Ornamental iron, bronze and wire bulletin, 1331 G street, N. W., Washington, D. C.
Osaka university of commerce, Osaka, Japan.
Oxford university press, 35 W. 52 street, New York, N. Y.
Face institute publishers, inc., 225 Broadway, New York, N. Y.
Paper industry, 356 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.
Pathfinder service bulletin, Charles R. Hadley company, 330 North Los Angeles street, Los Angeles, Calif.
Patterson publishing company, 658–60 First national bank bldg., Chicago, Ill.
Petroleum age, 28 E. Jackson bldg., Chicago, Ill.
Photo-engravers bulletin, official journal of the American Photo-engravers association, 863 Monadnock block, Chicago, Ill.
Physicians publishing company, Kansas city, Mo.
Physicians record company, 509 S. Dearborn street, Chicago, Ill.
Pitt rivets, University of Pittsburgh, Downtown division, 1000 Chamber of commerce bldg., Pittsburgh, Pa.
Plastics and molded products, Plastics publications, inc., Washington, N. J.
Poschel, C. E., Stuttgart, Germany.
Political science quarterly, Academy of political science, Columbia university, New York, N. Y.
Poor's publishing company, 33 Broadway, New York, N. Y.
Put on New York avenue, 80 Eighth avenue, New York, N. Y.
Power, McGraw-Hill publishing company, 330 W. 42 street, New York, N. Y.
Power plant engineering, 53 W. Jackson bldg., Chicago, Ill.
Power wagon, 536 Lake shore drive, Chicago, Ill.
Prentice-Hall, inc., 70 Fifth avenue, New York, N. Y.
Presidents' conference committee, Princeton.
Princeton university press, Princeton, N. J.
Printers ink monthly, 185 Madison avenue, New York, N. Y.
Profit, Charles R. Hadley company, 330 N. Los Angeles street, Los Angeles, Calif.
Progressive grocer, 79 Madison avenue, New York, N. Y.
Providence magazine, Providence chamber of commerce, Providence, R. I.
Public accountant, 77 King street, Sydney, Australia. (discontinued)
Public utilities fortnightly, Munsey bldg., Washington, D. C.
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Pulp and paper profits, 370 Lexington avenue, New York, N. Y.
Purchasing agent, 53 Park place, New York, N. Y.
 Purdue university, Lafayette, Ind.
Putnam, G. P., and sons, 2 W. 45 street, New York, N. Y.
Queensland accountants and secretaries' journal, Union trustee chamber, Queen street, Brisbane, Australia.
Railroad and public utility accountant, 18 E. Huron street, Chicago, Ill.
Railway accounting officers' association, 1116 Woodward, bldg., Washington, D. C.
Railway age, 30 Church street, New York, N. Y.
Railway labor collective engineering, 136 Liberty street, New York, N. Y.
Railway engineering and maintenance, Simmons-Boardman publishing company, 30 Church street, New York, N. Y.
Record of the American institute of actuaries, Milwaukee, Wis.
Recorder, 693 Stevenson street, San Francisco, Calif.
Refrigerating engineering, 37 W. 39 street, New York, N. Y.
Refrigerating world, 25 W. Broadway, New York, N. Y.
Refrigeration, Candler bldg., Atlanta, Ga.
Research bulletin of the National education association, 1201 Sixteenth street, N. W., Washington, D. C.
Retail grocers' advocate, 417 Market street, San Francisco, Calif.
Revista de ciencias economicas, Calle charcas, 1835, Buenos Aires, Argentina.
Road and street, Gillette publishing company, 221 E. 20 street, Chicago, Ill.
Rock products, 542 S. Dearborn street, Chicago, Ill.
Retail press companies, 15 E. 22 street, New York, N. Y.
Rubber age, 250 W. 57 street, New York, N. Y.
Russell sage foundation, 130 E. 22 street, New York, N. Y.
St. John's analyst, St. John's college, School of accounting, commerce & finance, 50 Court street, Brooklyn, N. Y.
Sales management, 1801 Leland avenue, Chicago, Ill.
Sales management and advertisers weekly, 420 Lexington avenue, New York, N. Y.
Seovell, Wellington, and company, 10 E. 40 street, New York, N. Y.