

1918

# Alphabetical list of representative items chargeable to operating expenses of carriers by water

United States. Interstate Commerce Commission

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ALPHABETICAL LIST  
OF REPRESENTATIVE ITEMS

CHARGEABLE TO

OPERATING EXPENSES OF  
CARRIERS BY WATER

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ISSUED BY THE  
INTERSTATE COMMERCE COMMISSION



WASHINGTON  
GOVERNMENT PRINTING OFFICE  
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## INTRODUCTORY LETTER.

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INTERSTATE COMMERCE COMMISSION,  
DIVISION OF CARRIERS' ACCOUNTS,  
*Washington, January 29, 1917.*

*To Accounting Officers of Carriers by Water:*

This publication is issued for the purpose of aiding carriers in securing greater uniformity in the classification of items chargeable to operating expenses.

It is appropriate that acknowledgment should be made of the assistance rendered by the Association of Water Line Accounting Officers and by the executive committee of that association in working out the details contained herein.

FRED W. SWENEY,  
*Chief Examiner of Accounts.*

**REPRESENTATIVE ITEMS CHARGEABLE TO ACCOUNTS WE 2,  
"VESSELS—REPAIRS," AND WE 5, "TUGS AND LIGHTERS—  
REPAIRS."**

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**REPAIRS TO FLOATING EQUIPMENT.**—In order to avoid improper classification of operating expenses, particular attention should be given to the distribution of items chargeable to accounts WE 2, "Vessels—Repairs," and WE 5, "Tugs and lighters—Repairs," in the classification of operating expenses of carriers by water.

The items chargeable to these repair accounts should be confined to labor and material expended in repairs to vessels and to their furniture, fixtures, etc. The items includible in these repair accounts should be for the purpose of keeping the equipment in serviceable condition, or, to make the distinction more clear, to keep the equipment as near as possible in the same condition (except for depreciation) as when received from the shipbuilders, fully equipped and completed for the purpose of rendering a transportation service.

Expenditures for fuel, lubrication, food supplies, water, and other items not incurred in connection with the repair or renewal of any part of the hull, machinery, furniture, fittings, or fixtures of a fully equipped and completed vessel shall not be charged to the repair accounts.

For convenience, there is here inserted the text of operating expense accounts WE 2 and WE 5.

**WE 2. VESSELS—REPAIRS.**

This account should include the cost of all material used (less salvage) and labor expended in repairs to vessels and to their furniture, fixtures, etc. When practicable this account should be subdivided as follows:

- (a) Repairs to hulls.
  - (b) Repairs to machinery.
  - (c) Repairs to furniture, fixtures, etc.
- (See notes A, B, and C below.)

**WE 5. TUGS AND LIGHTERS—REPAIRS.**

This account should include the cost of material used (less salvage) and labor expended in repairs to tugs, lighters, and miscellaneous floating equipment, and repairs to their furniture, fixtures, etc. Whenever practicable this account should be subdivided as follows:

- (a) Repairs to hulls.
  - (b) Repairs to machinery.
  - (c) Repairs to furniture, fixtures, etc.
- (See notes A, B, and C below.)

The following notes apply to both of the above accounts:

**NOTE A.**—The cost of repairs resulting from casualties should be charged to casualty accounts when covered by insurance and to insurance reserves, to the extent of accruals therein, when such reserves have been provided for damage to such property. Any part of such cost not recoverable from underwriters or chargeable to insurance reserves should be charged to repair accounts.

**NOTE B.**—This account may include for each month a proportion of the total amount authorized or approximated for general and extraordinary repairs, necessary adjustments to be made to include in each year's accounts the actual expenditures for maintenance in that year.

**NOTE C.**—The cost of replacing minor parts of machinery, fixtures, etc., should be charged to this account. In the General Instructions are contained directions relative to charging depreciation reserves with the cost of certain renewals of important parts of machinery, fixtures, etc.

To assist in securing a proper distribution of and distinction between items chargeable to accounts WE 2, "Vessels—Repairs," and WE 5, "Tugs and lighters—Repairs," on the one hand, and account WE 30, "Other supplies and department expenses," on the other hand, there is given below a partial list of the more common articles or parts which are used in the repair or renewal of floating equipment, together with incidental expenses in connection therewith. This list is representative and not exhaustive, and should be used merely as a guide, or to indicate the nature of the items which are chargeable to the repair accounts.

Acids.	Bells.	Burners.
Aerial attachments.	Belt laces.	Bushings.
Alcohol.	Belting.	
Aluminum.	Berths.	Cabin hooks.
American ensigns.	Berth supports.	Cables.
Ammonia.	Bilge-keels.	Cans, oil.
Anchor signals.	Bilge-pump leathers.	Canvas.
Anchors.	Bilge pumps.	Capstan bars.
Armatures.	Binnacle lamps.	Capstans.
Asbestos covering.	Binoculars.	Carpet cleaners.
Asbestos wicking.	Blocks and tackle.	Carpets.
Axes and handles.	Blocks, chopping.	Calking.
Awning gears.	Boat covers (life).	Cement.
Awnings.	Boat falls.	Chain falls.
	Boats, life.	Chain jacks.
Babbitt metal.	Boats, service (deck).	Chains.
Barometers.	Boiler foundations.	Chairs.
Bars, capstan.	Boiler picks.	Chambers.
Bars, grate.	Boilers.	Chiffoniers.
Basins.	Bowls, wash.	Chimneys.
Bathtubs.	Bread breakers.	China and crockery.
Batteries.	Brick, fire.	Chisels.
Bearings, machine.	Bridge cloths.	Chronometers (adjusting).
Bed springs.	Buckets, fire.	Clinch rings.
Bedding.	Bugles.	Clocks.
Beds and springs.	Bulwarks.	Coal hods.
Bedsteads.	Bunks.	Coal scoops.
Bell pulls.	Buoyant apparatus.	Coal shovels.

Compasses.	Extinguishers, fire.	Hatches.
Condensers.	Fans, electric.	Hatchets.
Cooking ranges.	Fans, ventilating.	Hinges.
Cooking utensils.	Faucets.	Hods, coal.
Coolers, water.	Fender boards.	Hoisting apparatus.
Cordage.	Fenders.	Hose.
Cotter pins.	Fenders, hanging.	Hose, fire.
Coverings, floor.	Fids.	Hot-water fixtures.
Covers, crash.	Files.	
Crockery.	Filters.	Incandescent lamps.
Crowbars.	Fire brick and clay.	Indicators, marine.
Crutch tips.	Fire buckets.	Iron rods.
Cup hooks.	Fire extinguishers.	Iron, round.
Curtains.	Fire hose.	
Cushions.	Fireroom tools.	Key sockets.
Cuspidors.	Fixtures.	Keyless sockets.
	Fixtures, electric.	Keys.
Davits.	Flags.	Kitchen equipment.
Deadlights.	Floor coverings.	Kitchen utensils.
Deck plugs.	Force pumps.	
Desks.	Fountains, drinking.	Ladders.
Dishes.	Freight charges on repair material.	Lamp chimneys.
Dividers.		Lamp guards.
Doorstops.	Freight slides.	Lampblack.
Drawer pulls.	Fuel plank.	Lamps, binnacle.
Drills.	Furnace parts.	Lamps, desk.
Drinking fountains.	Fuse wire.	Lamps, electric.
Dry cells.	Fusible plugs.	Lamps, signal.
Dry-docking charges.		Landing boards.
Dynamos.		Lantern globes.
	Gangplanks.	Lanterns.
Electric bells;	Gangway rubber.	Latches, night.
Electric fans.	Gangway wrenches.	Launches.
Electric fixtures.	Gangways.	Lead lines and lead.
Electric lamps.	Gaskets.	Lettering.
Electric plugs.	Gauge cocks.	Life lines.
Electric sockets.	Gauge glasses.	Life preservers.
Electric welding.	Gauges, steam.	Life rafts.
Electric wiring.	Gears, steering.	Life rings.
Ells.	Glass, window.	Life-saving appliances.
Elm fenders.	Glassware.	Lifeboat chocks.
Emery.	Glazier points.	Lifeboat covers.
Emery cloth.	Glazing.	Lifeboats.
Emery paper.	Globes.	Lighting equipment.
Engine enamel.	Grate bars.	Lights, incandescent.
Engines.	Grating, pipe.	Lights, masthead.
Engines, blowing.	Grease cups.	Linen.
Engines, capstan.	Grinders.	Liners.
Engines, deck.	Guard braces.	Lines.
Engines, dynamo.		Linoleum.
Engines, hoisting.	Hack-saw blades.	Linseed oil.
Engines, refrigerating.	Halyards.	Lock springs.
Engines, steering.	Hammers.	Locks.
Express charges on repair material.	Hand tools.	Locks, pad.
	Hatch covers.	Lumber.



Machine foundations.	Porthole glasses.	Silverware.
Machinery bearings.	Propeller blades.	Skids.
Magnesia covering.	Propellers.	Sledges.
Marline.	Pumps.	Slice bars.
Marline spikes.	Putty.	Slings.
Masthead lights.	Racks.	Smoke consumers.
Masts.	Radiators.	Smokestack covers.
Mats.	Rafts, life.	Smokestacks.
Mattresses.	Rallings.	Soap containers.
Megaphones.	Raising sunken equipment.	Soldering supplies.
Message cases.	Range castings.	Sounding machines.
Mirrors.	Range lights.	Spars.
Molding.	Ranges (cooking).	Speaking tubes.
Mushroom anchors.	Reflector lamps.	Spikes.
Mushroom ventilators.	Refrigerator plant.	Springs, bed.
Musical instruments.	Refrigerators.	Spyglasses.
Nails.	Reseating outfit.	Stanchions.
Napkins.	Rigging.	Steam fixtures.
Oakum.	Rivets.	Steam gauges.
Oars.	Roll tape.	Steam tables.
Oarlocks.	Ropes.	Steering gears.
Oil cans.	Rowlocks.	Stoppers, basin.
Oil pumps.	Rubber cement.	Storm shutters.
Oxygen burners.	Rubber gangway strips.	Stove bricks.
Packing.	Rubber mats.	Stoves and fixtures.
Pails.	Rubber tiling.	Submarine signals.
Paint materials.	Rubber tread.	Tables.
Painting.	Rudders.	Tableware.
Pennants.	Rugs.	Tackle and blocks.
Pet cocks.	Safes.	Tanks.
Pianos.	Sails.	Tape.
Pillow cases.	Salt for seasoning hulls.	Tar.
Pillows.	Sandpaper.	Tarpaulins.
Pipe.	Saws.	Tees.
Pipe covering.	Scoops.	Telephone apparatus.
Pipe fittings.	Scrapers.	Telescopes.
Pipe gratings.	Screw drivers.	Thermometers.
Pipe taps.	Screw hooks and eyes.	Thermos bottles.
Pipes, heating.	Scuppers.	Tillers.
Piston springs.	Seats.	Tin.
Pistons.	Settee covers.	Toilet-paper holders.
Planks.	Settees.	Toilet seats.
Planks, gang.	Sextants.	Torches.
Plants, electric.	Shafting.	Towel racks.
Pliers.	Sheets.	Trowels.
Plugs, deck.	Shovels.	Trucks.
Plugs, fusible.	Shower baths.	Turnbuckles.
Plumber's friend.	Side bars.	Turpentine.
Plumbing.	Side lights.	Unions, pipe.
Plungers.	Signal halyards.	Urns.
Pokers.	Signals.	Utensils, cooking.
Porcelain fixtures.		

Valve reseating outfits.  
Valves.  
Varnish.  
Ventilators.

Wall telephones.  
Washbowls.  
Washers.  
Water coolers.

Weather cloths.  
Weather strips.  
Welding, electric.  
Wheelbarrows.  
Whistles and cord.  
White lead.  
Wicking, asbestos.  
Winches.  
Windlasses.

Window glass.  
Window shades.  
Wire.  
Wireless-telegraph apparatus.  
Wiring, electric.  
Wrenches.

**REPRESENTATIVE ITEMS INCLUDED IN THE TERM  
"STATIONERY AND PRINTING."**

Under the provisions of the classification of operating expenses the cost of stationery and printing should be charged, according to the use thereof, to the accounts named below:

- Maintenance of equipment: To account WE 10, "Stationery and printing."
- Maintenance of terminals: To account WE 15, "Stationery and printing."
- Outside agencies (traffic): To account WE 18, "Outside agencies."
- Advertising purposes: To account WE 21, "Advertising."
- Traffic department: To account WE 22, "Stationery and printing."
- Operation of vessels: To account WE 28, "Stationery and printing."
- Operation of terminals: To account WE 37, "Stationery and printing."
- General expenses: To account WE 54, "Stationery and printing."

The *original* cost of adding machines, addressing machines, calculating machines, typewriters, and similar devices should be charged to account WP 1, "Line equipment," or WP 9, "Office equipment," as may be appropriate. It is suggested that a register be maintained of such equipment in order that purchases of additional units may be differentiated from those for replacement which involve charges to operating expenses in connection with the items retired.

There follows a partial list of the more common items included in the term "stationery and printing." This list should be considered as merely representative and not as excluding from any account analogous items which are not mentioned. On the other hand, the inclusion of an item in the list warrants the charging of its cost to the account concerned only when the text of the account so requires. The proper charge in each instance shall be determined by the text of the account affected.

Adding machines.	Classifications.	Erasers.
Addressing machines.	Clips, paper.	Eyelet punches.
Arm rests.	Copy (impression) books.	Eyelets.
Baskets, letter.	Copying brushes.	Filing cases.
Bills of lading.	Copying cloths.	Forms, blank and printed.
Binders.	Copying presses.	Freight classifications.
Blank books.	Crayons.	Freight rate and division sheets.
Blotters.	Cross-section books.	Freight tariff supplements.
Blue-print paper.	Cross-section paper.	Hollerith cards.
Calculating machines.	Dating stamps and ribbons.	Indexes.
Calendars.	Desk baskets.	Ink.
Carbon paper.	Desk trays.	Inkstands.
Cardboard.	Drawing paper.	Invoice books.
Cards, blank and printed.	Electrotypes.	Lease blanks.
Circulars.	Envelopes.	

Ledgers.	Passenger-time-tables.	Sponge cups.
Legal-cap paper.	Pass forms.	Sponges.
Letter paper.	Pencil sharpeners.	Stamps (impression).
Letter presses.	Pencils.	Tablets, blank and printed.
Log books.	Penholders.	Tape.
Manifold paper.	Penracks.	Tariffs.
Manifold pens.	Pens.	Telegraph blanks.
Menus.	Perforators.	Tickets, passenger.
Mucilage.	Pins.	Tickets, time.
Mucilage brushes.	Presses, copying.	Time-tables.
Notebooks.	Profile books and paper.	Tissue (impression) paper.
Notice blanks.	Punches.	Tracing cloth.
Numbering stamps.	Rate sheets.	Tracing paper.
Oil paper.	Rubber bands.	Twine.
Order blanks.	Rubber stamps.	Typewriter ribbons.
Paper baskets.	Rulers.	Typewriters.
Paper clips.	Ruling pens.	Wage tables.
Paper cutters.	Scissors.	Wastebaskets.
Paper fasteners.	Scrapbooks.	Water colors.
Paper files.	Sealing wax.	Way-bills.
Paper weights.	Seals.	Wrapping paper.
Paper, writing.	Shears.	Wringers, copying press.
Passenger tariffs.	Shipping tags.	

**DISTRIBUTION OF OFFICERS' AND EMPLOYEES' SALARIES,  
EXPENSES, AND OFFICE SUPPLIES.**

There are given below the numbers of the accounts to which should be charged the salaries and expenses of officers and employees, the salaries and expenses of clerks and attendants, and the office supplies and expenses (except stationery and printing) of such officers and employees:

	Salaries and expenses of— (see note 1).	Salaries and expenses of clerks and attendants in office of—(see note 2).	Office supplies and expenses of—(except stationery and printing) (see note 2).
	Account.	Account.	Account.
Chairman of board.....	WE 48	WE 49	WE 50
President.....	48	49	50
Assistant to president.....	48	49	50
Vice president.....	48	49	50
Assistant to vice president.....	48	49	50
General manager.....	48	49	50
Assistant general manager.....	48	49	50
Secretary.....	48	49	50
Assistant secretary.....	48	49	50
Treasurer.....	48	49	50
Assistant treasurer.....	48	49	50
Comptroller.....	48	49	50
Assistant comptroller.....	48	49	50
General auditor.....	48	49	50
Assistant general auditor.....	48	49	50
Auditor.....	48	49	50
Assistant auditor.....	48	49	50
Auditor of revenue.....	48	49	50
Auditor of passenger accounts.....	48	49	50
Assistant auditor of passenger accounts.....	48	49	50
Auditor of freight accounts.....	48	49	50
Assistant auditor of freight accounts.....	48	49	50
Auditor of disbursements.....	48	49	50
Assistant auditor of disbursements.....	48	49	50
General accountant.....	48	49	50
General claim agent.....	48	49	50
Freight claim agent.....	48	49	50
Assistant freight claim agent.....	48	49	50
Traffic director.....	17	17	17
Traffic manager.....	17	17	17
General traffic manager.....	17	17	17
Passenger traffic manager.....	17	17	17
General passenger agent.....	17	17	17
Assistant general passenger agent.....	17	17	17
Freight traffic manager.....	17	17	17
General freight agent.....	17	17	17

	Salaries and expenses of (see note 1).	Salaries and expenses of clerks and attendants in office of—(see note 2).	Office supplies and expenses of—(except stationery and printing) (see note 2).
	Account.	Account.	Account.
Assistant general freight agent.....	17	17	17
General superintendent (equipment operation).....	24	24	24
Assistant general superintendent (equipment operation).....	24	24	24
Marine superintendent (equipment operation).....	24	24	24
Superintending engineer (equipment maintenance).....	1	1	1
Chief engineer (equipment maintenance).....	1	1	1
Assistant chief engineer (equipment maintenance).....	1	1	1
Purchasing agent.....	48	49	50
Assistant purchasing agent.....	48	49	50
General counsel.....	51	51	51
Assistant general counsel.....	51	51	51
Agents and solicitors (traffic).....	18	18	18
Port agents.....	35	35	36
Port stewards (see note 1 below).....	24	24	24
Baggagemaster on shore.....	35	35	36
Wharf and warehouse foremen.....	35	35	42
Wharf and warehouse freight handlers.....	38		
Wharf and warehouse watchmen.....	35		
Other wharf and warehouse employees.....	35		
Shop master mechanics.....	Clearing account.		
Shop foremen.....	Clearing account.		
Shop carpenters.....	Clearing account.		
Shop mechanics.....	Clearing account.		
Shop laborers.....	Clearing account.		
Shop employees (other).....	Clearing account.		
Storeroom employees.....	Clearing account.		
Crews of vessels.....	WE 25 (See notes A, B, and C of account WE 25.)		

<sup>1</sup> Includes stationery and printing.

The classification of operating expenses makes the following provision in regard to salary and rent items:

NOTE 1.—When officers above enumerated have supervision over several departments, their salaries and expenses should, when possible, be apportioned equitably among the departments over which they have supervision.

NOTE 2.—The rents included in the superintendence accounts (Nos. WE 1, 12, 17, 24, and 34) are those of offices of minor importance, which are usually rented for a year or less. The rents of general offices and other structures of major importance, which, when not owned by carriers, are ordinarily leased for a period of years, should be charged to income account.

**ALPHABETICAL LIST OF REPRESENTATIVE ITEMS CHARGEABLE  
TO OPERATING EXPENSES OF CARRIERS BY WATER.**

	Account.
Abutments of bridges damaged by ships, repairs to.....	46
Abutting property damaged by ships, damages paid for or repairs to.....	46
Accident insurance premiums.....	52
prevention campaigns.....	55
Accidents at sea, cost of boarding passengers due to.....	33
transferring freight and passengers due to.....	33
causing damage to baggage, claims for.....	45
freight, claims for.....	44
property of others, claims for.....	46
investigations of, when not charged to the injury or loss and damage accounts, pay and expenses of employees attending.....	55
to floating equipment, repairs due to.....	2, 5
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supply.....	26, 30, 42, 55
Adding machines, repairs of.....	10, 15, 18, 22, 28, 37, 54
Adjusters, loss and damage, freight claim, pay and expenses of.....	44
personal injury claim, pay and expenses of.....	9, 14, 47
Adjusting compasses.....	2, 5
Adjustment of freight claims, pay and expenses of general office employees en- gaged in.....	49
Advertising agents and clerks, pay and expenses of.....	21
bulletin boards, cards, cases, dodgers, folders, frames, general no- tices, handbills, maps, pamphlets, photographs, posters, printed matter, racks, etc.....	21
department, rent of offices occupied by.....	21
for crews.....	30
general-office employees.....	55
traffic.....	21
wharf employees.....	42
jointly with others.....	21
matter, distribution of.....	21
steamer for sale.....	55
stockholders' meetings.....	55
Aerial attachments, wireless-telegraph apparatus, repairs to.....	2, 5
Affidavits on application for liquor license on vessels.....	31
reports, annual, and other general.....	55
statements and documents by general officers.....	55
Agencies, outside, office expenses of.....	18
pay and expenses of city agents and employees in.....	18
commercial agents, traveling agents, and solicitors.....	18
postage for.....	18
rent and repairs of rented offices for.....	18

	Account.
Agencies, outside, repairs of furniture for.....	18
stationery and printing for.....	18
supplies for.....	18
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Agency office expenses at terminals.....	36
Agents, clerks, and attendants at terminals, pay of.....	35
dock and ticket, expenses of.....	36
pay of.....	35
engaged in soliciting traffic, pay and expenses of.....	18
Aliens, deported, expense for doctors, nurses, or attendants on ships.....	33
detained, care of.....	43
fees or charges for immigration inspection of.....	43
head tax on, in transit (when not included in fare).....	43
paid foreign government.....	43
United States Government.....	43
seamen, discharged, head tax paid on.....	43
stowaways, on ships, expenses of.....	33
shore, expenses of.....	43
Alcohol for maintenance purposes.....	2, 5, 8, 13
Ales, liquors, cigars, and mineral water for sale on ships.....	31
Alterations of dock property by lessee when not considered improvements.....	13
partitions and fixtures in general offices.....	13
Aluminum for equipment repairs.....	2, 5
Ammonia for vessels' repairs.....	2, 5
supply.....	30
Analysis of coal for ships' fuel.....	26
drinking water for ships.....	30
lubricating oil for ships.....	27
Anchors, expense of recovering.....	2, 5
Annual reports, printing or publishing.....	55
Antiseptics for ships.....	30
Apparel (not baggage) of passengers, damage to.....	46
Appeal bonds in lawsuits.....	51
from tax assessments.....	51
Apportionment of pay and expenses of officers between various departments. (See appropriate note to accounts Nos. 1, 12, 17, 24, 34, 48, and 49.)	
Approaches to docks, piers, and bulkheads, dredging about.....	13
removing dredged material from.....	13
repairs to.....	13
Aprons for stewards, waiters, and cooks.....	30
Arbitrators' services.....	51
Arc lights at wharves, repairs to.....	13
Architects, pay and expenses of, in connection with repairs to buildings.....	13
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Armatures on ships, repairs of.....	2
Artificial limbs.....	9, 14, 47
Asbestos wicking for vessel repairs.....	2, 5
Ashes, ship's, cost of removing, while in port.....	30
Associations, accounting, assessments and membership fees in.....	48
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	Account.
Associations, steamship and railway, assessments and membership fees in.....	48
traffic, assessments and membership fees in .....	20
Atlases for general offices .....	50
ships .....	30
Attachment plugs for ships at piers, repairs to.....	13
Attorneys, pay and expenses of .....	51
Attractions (not auxiliary operations) for securing traffic, maintenance of.....	13
operation of .....	23
Auditor, traveling, pay and expenses of .....	49
Audits, special, expense of .....	55
Automobile for transporting commissary supplies, expenses of.....	29, 30
in freight and baggage transfer service, expenses of.....	40
repairs of .....	16
Awnings and gear for general offices, repairs of .....	13
ships, repairs of.....	2, 5
warehouse, repairs of .....	13
Axes for coopers.....	42
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Badges for vessel employees.....	30
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sold, proceeds from sale of (credit) .....	45
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handling of, on wharves.....	38
trucks, repairs to.....	16
unclaimed, sold, proceeds from sale of (credit).....	45
Bags, ash, for ships.....	30
coal, for ships.....	30
mail, for ships.....	30
Bar supplies for vessels.....	31
Barometer charts for ships.....	30
terminals.....	42
Barometers on floating equipment, repairs to.....	2, 5
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Beds and bedding on floating equipment, repairs to.....	2, 5
Bells and wiring (electric) in general offices, repairs to .....	13
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Beverages sold on ships, cost of.....	31
Bill posting, cost of.....	21
Billboards, maintenance of.....	21
Billing clerks at terminals, pay of.....	35
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Blacksmiths in shops, pay of .....	2, 5, 8, 11, 13, 16, etc.
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	Account.
Blocks and tackle on floating equipment, repairs to.....	2, 5
Board allowance to crews when not fed aboard ship (not laid up).....	30
bulletin, for advertising purposes.....	21
drafting, for maintenance of equipment.....	1
terminals.....	12
of directors fees.....	55
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