ITEM	Average Life Years	Average Half Life Condition %	Minimum Value % To Apply
Shops and Engine Houses			
Shop Buildings - Frame	25 yrs.		25%
" " - Brick or Stone	40 "		25%
" " - Concrete	40 "		30%
Engine House - Frame	25 "		30%
" " - Brick or Stone	40 "		40%
" " - Concrete	40 "		30%
Turntables - Steel & Iron	20 "		25%
" - Wooden Truss	15 "		25%
Cinder Pits	10 "		25%
Roadway Tools (To be given uniformity)		60	
Water Stations			
Pump Houses	25 yrs.	Where no de-	25%
Pumps	20 "	tails are ob-	25%
Boilers	20 "	tainable use	25%
Watertanks	20 "	60% for deter-	25%
Piping and pipe covering	20 "	mining pres.	25%
Gas Engines	15 "	value of water	25%
Wind Mills	15 "	station	25%
Wells		100	100%
Fuel Stations			
All items under this head - Frame	20 "		25%
Concrete	40 "		25%
Grain Elevators			
Frame	25 "		20%
Brick or Stone	40 "		25%
Concrete	40 "		25%
Docks and Wharves			
Dock Buildings - Frame	20 "	Where no data	25%
" " -Other kinds	40 "	built is given	25%
Docks - Substructure	20 "	use 60% to de-	25%
" - Superstructure	10 "	termine pres.	25%
		value.	
Miscellaneous Structures			
Miscellaneous Frame Buildings	25 "		25%
" Brick & Stone	40 "		25%
" Concrete & Steel	40 "		25%
Section Tool House	20 "	60	25%
Track Scales	15 "		25%
Stock Scales	12 "		25%
Platform & Portable Scales	12 "		25%
Scale Houses	Same as scales		
Stock Yards	15 yrs.		25%
Main Cranes	10 "		25%
Ice Houses	15 "		40%