The length of piles in pile bridges was determined by an assumed penetration added to the actual average length above the ground

Iron pipe culverts were taken at an assumed weight of iron per foot of pipe, as shown in the tabulation, whereas some are lighter and some are heavier.

In arriving at the value of labor and material for the five years previous to June 30th, 1902, which apply on these estimates, I have been governed so far as practicable by my own records as to the actual cost of such labor and material, -that appearing to be the best evidence.

The determination of the present value or depreciation is a question which in any case requires a large degree of judgment and discrimination, and it seemed to me desirable to formulate a hard and fast rule for the determination of the depreciation of each class of structures, believing that in view of the large number of structures of all degrees of depreciation, and the uncertainty of the personal equation of the large corps of assistants who would have to work up the results, that this would result in a more uniform and equitable conclusion than by any other method. I therefore assumed for each type and character of structure a specific life-time, and generally determined its condition per cent as the ratio - of the balance of its assumed life, to its full assumed life.

In some cases this method will doubtless give inaccurate results, but on the whole I believe that the results are more nearly correct than could be gotten in any other way. There are attached schedules showing the assumed lifetimes for the various classes of structures.