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## APPENDIX D



## ESTIMATES OF THE ADDITIONAL DEPRECIATION GENERATED BY ACCELERATED DEPRECIATION METHODS

We estimated the difference between the total amount of depreciation claimed by corporations on their federal income tax returns in 1959, as reported in *Statistics of Income*,<sup>1</sup> and the amount that would have been claimed had the straight-line method been used in lieu of declining-balance and SYD. To make this estimate, it was necessary to determine how much of the depreciable facilities shown in *Statistics of Income* was in accelerated method accounts, the amount of accelerated allowances on these properties, and the amount of straight-line allowances these properties would have generated. Unfortunately, *Statistics of Income* provides only total depreciation allowances for the taxable year 1959. To obtain estimates of the amounts of accelerated depreciation and of the properties generating these allowances, as well as the service lives of these facilities, we have had recourse to ratios derived from LDA data, relying on the assumption that the LDA distributions of property and allowances among depreciation methods, among service lives, and among years of purchase in any given size class and in any given industry were representative of the *Statistics of Income* corporate population. On the other hand, as noted in Appendix B, the LDA distributions of property among size classes and industries are clearly not representative of the *Statistics of Income* population and could not be used to estimate either the industry or size class distribution of the additional depreciation generated by use of accelerated methods.

The initial step is to estimate how much of the depreciable facilities

<sup>1</sup> U.S. Treasury Department, Internal Revenue Service, *Statistics of Income, 1959-60, Corporation Income Tax Returns*, p. 58.

in a given size class in a given industry, shown in *Statistics of Income*, was in declining-balance and SYD accounts in 1959. In essence, our procedure was to apply the LDA ratios of accelerated account properties to total properties in each size class of each industry to the corresponding amounts of property in *Statistics of Income*. A number of adjustments of both LDA and *Statistics of Income* magnitudes were required by this procedure.

The *Statistics of Income* data are abstracted from the balance sheets rather than the depreciation schedules of the income tax returns and therefore show the full cost or other basis of the facilities, whereas the amounts shown in the LDA were taken from depreciation schedules and, in the case of straight-line and SYD accounts, properties are net of salvage. To put the LDA data on a basis comparable to *Statistics of Income*, we "grossed up" the property amounts shown in LDA straight-line and SYD accounts by assuming that the average salvage value of such property was 15 per cent of cost, i.e., we assumed that the LDA magnitudes in these accounts were 85 per cent of the full cost or other basis to the taxpayer. The addition of these grossed up amounts to those shown in LDA in declining-balance and other-method accounts, gave us estimates of the total cost, before salvage, of facilities in each size class in each industrial division (Tables D-1 and D-3).

Because the *Statistics of Income* balance sheets include property which is fully depreciated or valued on a basis different from that used for income tax purposes, it was necessary to adjust these data. To make this adjustment, we derived, for each size class in each industrial division, ratios of the amounts of property taken from depreciation schedules in LDA and grossed up for salvage to the amounts taken from associated balance sheets in the LDA survey.<sup>2</sup> We applied these ratios to the *Statistics of Income* amounts in the corresponding size classes in each industrial division. The products we took to be the total amount of property in each size class in each industrial division, on an income tax depreciation schedule basis rather than balance sheet basis, before deducting estimated salvage in the case of straight-line and SYD properties. To these amounts, we applied the LDA ratios in each size class

<sup>2</sup> Table Set VIII in the "Life of Depreciable Assets" source book includes balance sheet data on the amount of depreciable property, by size of total assets and industrial division.

in each industrial division of (1) grossed up SYD amounts of property to grossed up total property and (2) declining-balance amounts of property to grossed up total property. We thus derived estimates of the amounts of property in each size class in each industrial division in the respective accelerated method accounts<sup>3</sup> (Tables D-2 and D-4).

The next step was to estimate the accelerated allowances these properties generated in 1959 and the straight-line depreciation they would have generated if accelerated methods had not been used. The difference between these amounts is the additional depreciation afforded by use of accelerated methods in 1959.

To calculate the amount of accelerated allowances, we distributed by method the depreciation allowances reported in *Statistics of Income* in each size class in each of the major industrial divisions. To effect this distribution, we applied to the amount of depreciation shown in *Statistics of Income* for each size class in each industrial division a ratio derived from the LDA data. The numerator of this ratio is the amount of depreciation on property acquired after 1953 under a given method in that size class in that industrial division; the denominator is the total amount of depreciation on all property on hand in 1959 in that size class in that industry. The products are the estimated amounts of corporate depreciation on property acquired after 1953 under each of the depreciation methods in each size class in each industrial division, the sum of which equals total depreciation allowances for the taxable year 1959 as shown in *Statistics of Income* (see Tables D-5 through D-8). As a rough check on these results, we can compare the amounts of depreciation under each method which we obtain for 1959 with the amounts shown in Table 15 for the taxable years 1957 and 1960.

<sup>3</sup> With respect to some of the property in accelerated method accounts in the LDA, the specific year of purchase is not shown. Some of this property, presumably, was acquired in 1959 (or in 1960, in the case of fiscal year companies) and therefore did not generate a full year's allowance in 1959. We allocated the amount of property in accelerated method accounts for which year of purchase was not shown to specific years in the same proportions as the amounts of property in such accounts for which year of purchase was identified. We were then able to derive the ratio of accelerated method properties acquired in 1959 and in 1960 to total accelerated method facilities in each size class in each industrial division. We applied these ratios to the adjusted *Statistics of Income* estimates described above to obtain estimates of the amounts of such property generating only part-year depreciation allowances.

## 192 ACCELERATED DEPRECIATION, 1954-60

Method of Depreciation	1957	1959	1960	1957	1959	1960
	(million dollars)			(per cent)		
Straight-line	11,912	12,469	12,897	70.2	60.8	58.2
Declining-balance	2,630	4,776	5,363	15.5	23.3	24.2
Sum-of-the-years-digits	1,883	2,722	3,280	11.1	13.3	14.8
Other methods	543	526	620	3.2	2.6	2.8
Total	16,968	20,493	22,160	100.0	100.0	100.0

As the table shows, both the amounts and proportions of total allowances under the straight-line, declining-balance, and sum-of-the-years-digits methods for 1959 in relation to the corresponding amounts and proportions for 1957 and 1960 are in line with the trends we have outlined in the text.

From the amounts of accelerated depreciation allowances, so computed, we subtracted our estimates of the straight-line depreciation that would have been allowed on the estimated amounts of property in accelerated method accounts. To compute these straight-line allowances we reduced the estimated amounts of property in declining-balance and SYD accounts in each size class in each industry (Table D-4) by 15 per cent, to allow for estimated salvage.<sup>4</sup> To the remainder, we applied a percentage identified in the LDA as the Computed Depreciation Per Investment (CDPI), which is, in effect, the reciprocal of the harmonic mean service life calculated from the LDA data for the property at each service life.<sup>5</sup> The product is the estimated straight-line allowance which would have been claimed on the property in accelerated method accounts in each size class in each industrial division.<sup>6</sup>

<sup>4</sup> Except in the case of properties with service lives of three and four years for which salvage ratios of 17 per cent and 20 per cent, respectively, were used. These ratios reflect the fact that 19 per cent of three-year property and 50 per cent of four-year property were classified in LDA as Transportation Vehicles and Equipment and were assumed to be automobiles and trucks for which a salvage ratio of 25 per cent was deemed to be appropriate.

<sup>5</sup> The CDPI may be defined notationally as  $\frac{(C_i/L_i)}{C_i}$ , where  $C$  = cost,  $L$  = life (in years), and  $i$  = the  $i^{th}$  item. See above, Appendix C, for a discussion of alternative service life measures and of the service life distribution of property in the LDA survey.

<sup>6</sup> With respect to the property in each such cell estimated to have been acquired in 1959 or 1960, for which only a partial year's allowance could have been claimed, we adjusted the full year's straight-line allowances. We applied to it a ratio, the numerator of which was the actual accelerated method allowances shown in LDA for the 1959 and 1960 acquisitions, and the denominator was the calculated amount of a first full year's allowance on such property, given its harmonic mean service life.

Subtracting these estimates of straight-line allowances from our estimated accelerated depreciation allowances, we obtain the estimate of additional allowances generated by use of accelerated methods in lieu of the straight-line depreciation method, in each size class in each major industrial division (Table D-9).

TABLE D-1

Cost of Corporations' Depreciable Assets in 'Life of Depreciable Assets' Source Book by Method of Depreciation,  
Size of Total Assets, and Industry Division, All Facilities on Hand in 1959

A. Thousand Dollars

Size of Total Assets (million dollars)	Straight -Line <sup>a</sup>	Declining -Balance	Sum-of-the- Years-Digits <sup>a</sup>	Other-Life Methods	Units-of- Production	All Methods
<i>All Industry Divisions</i>						
Under 1	17,046,978	4,008,979	884,465	14,575	3,475	21,958,472
1-25	5,758,212	2,047,776	469,569	15,363	284	8,291,204
25 and over	159,584,079	27,811,915	24,798,241	5,767,294	4,217,485	222,179,014
Total	182,389,269	33,868,670	26,152,275	5,797,232	4,221,244	252,428,690
<i>Agriculture, Forestry, and Fisheries</i>						
Under 1	327,840	51,082	5,822	356	-	385,100
1-25	41,512	6,340	693	-	-	48,545
25 and over	337,975	-	-	-	-	337,975
Total	707,327	57,422	6,515	356	-	771,620
<i>Mining</i>						
Under 1	221,615	73,971	15,491	-	2,486	313,563
1-25	103,416	48,066	7,293	22	-	158,797
25 and over	2,994,796	312,870	38,866	218,441	1,055,349	4,620,322
Total	3,319,827	434,907	61,650	218,463	1,057,835	5,092,682

(continued)

TABLE D-1 (continued)

## Part A. (continued)

Size of Total Assets (million dollars)	Straight -Line <sup>a</sup>	Declining -Balance	Sum-of-the- Years-Digits <sup>a</sup>	Other-Life Methods	Units-of- Production	All Methods
	<i>Construction</i>					
Under 1	612,859	170,550	55,089	160	-	838,658
1-25	81,795	66,497	6,731	-	-	155,023
25 and over	155,064	64,571	987	-	-	220,622
Total	849,718	301,618	62,807	160	-	1,214,303
	<i>Manufacturing</i>					
Under 1	2,145,864	449,268	140,196	857	757	2,736,942
1-25	1,452,425	292,534	141,267	1,141	76	1,887,443
25 and over	59,939,209	13,549,162	16,449,881	4,307,137	2,975,497	97,220,886
Total	63,537,498	14,290,964	16,731,344	4,309,135	2,976,330	101,845,271
	<i>Transportation, Communication, Electric, Gas, and Sanitary Services</i>					
Under 1	762,648	174,195	52,360	2,636	2	991,841
1-25	490,249	50,808	19,335	4,594	-	564,986
25 and over	87,476,975	12,717,720	6,839,946	1,205,809	160,613	108,401,063
Total	88,729,872	12,942,723	6,911,641	1,213,039	160,615	109,957,890

(continued)

TABLE D-1 (continued)

## Part A. (continued)

Size of Total Assets (million dollars)	Straight -Line <sup>a</sup>	Declining -Balance	Sum-of-the- Years-Digits <sup>a</sup>	Other-Life Methods	Units-of- Production	All Methods
Under 1	2,723,651	412,856	84,567	3,952	195	3,225,221
1-25	362,685	63,696	23,549	456	-	450,386
25 and over	3,810,542	464,080	1,061,124	35,176	23,403	5,394,325
Total	6,896,878	940,632	1,169,240	39,584	23,598	9,069,932
Under 1	8,532,361	2,147,248	395,713	5,804	-	11,081,126
1-25	2,768,324	1,396,210	218,113	9,150	208	4,392,005
25 and over	4,072,676	446,032	277,432	731	2,623	4,799,494
Total	15,373,361	3,989,490	891,258	15,685	2,831	20,272,625
Under 1	1,692,359	528,186	134,913	719	35	2,356,212
1-25	454,762	123,054	52,588	-	-	630,404
25 and over	796,840	257,480	130,006	-	-	1,184,326
Total	2,943,961	908,720	317,507	719	35	4,170,942

(continued)

TABLE D-1 (continued)

## Part A. (concluded)

Size of Total Assets (million dollars)	Straight -Line <sup>a</sup>	Declining -Balance	Sum-of-the- Years-Digits <sup>a</sup>	Other-Life Methods	Units-of- Production	All Methods
	Not Allocable					
Under 1	27,781	1,623	313	91	-	29,808
1-25	3,044	571	-	-	-	3,615
25 and over	-	-	-	-	-	-
Total	30,825	2,194	313	91	-	33,423

## B. Per Cent

	Agriculture, Forestry, and Fisheries					
Under 1	85.13	13.27	1.51	0.09	-	100.0
1-25	85.51	13.06	1.43	-	-	100.0
25 and over	100.00	-	-	-	-	100.0
	Mining					
Under 1	70.68	23.59	4.94	-	0.79	100.0
1-25	65.13	30.27	4.59	0.01	-	100.0
25 and over	64.82	6.77	0.84	4.73	22.84	100.0

(continued)

TABLE D-1 (continued)

Part B. (continued)

Size of Total Assets (million dollars)	Straight -Line <sup>a</sup>	Declining -Balance	Sum-of-the- Years-Digits <sup>a</sup>	Other-Life Methods	Units-of- Production	All Methods
	<i>Construction</i>					
Under 1	73.08	20.34	6.57	0.02	-	100.01
1-25	52.76	42.90	4.34	-	-	100.00
25 and over	70.28	29.27	0.45	-	-	100.00
	<i>Manufacturing</i>					
Under 1	78.40	16.42	5.12	0.03	0.03	100.00
1-25	76.95	15.50	7.48	0.06	0.01	100.00
25 and over	61.65	13.94	16.92	4.43	3.06	100.00
	<i>Transportation, Communication, Electric, Gas, and Sanitary Services</i>					
Under 1	76.89	17.56	5.28	0.27	-	100.00
1-25	86.77	8.99	3.42	0.81	-	99.99
25 and over	80.70	11.73	6.31	1.11	0.15	100.00
	<i>Trade</i>					
Under 1	84.45	12.80	2.62	0.12	0.01	100.00
1-25	80.53	14.14	5.23	0.10	-	100.00
25 and over	70.64	8.60	19.67	0.65	0.43	99.99

(continued)

TABLE D-1 (concluded)

## Part B. (concluded)

Size of Total Assets (million dollars)	Straight -Line <sup>a</sup>	Declining -Balance	Sum-of-the- Years-Digits <sup>a</sup>	Other-Life Methods	Units-of- Production	All Methods
	<i>Finance, Insurance, and Real Estate</i>					
Under 1	77.00	19.38	3.57	0.05	-	100.00
1-25	63.03	31.79	4.97	0.21	-	100.00
25 and over	84.86	9.29	5.78	0.01	0.06	100.00
	<i>Services</i>					
Under 1	71.82	22.42	5.73	0.03	-	100.00
1-25	72.14	19.52	8.34	-	-	100.00
25 and over	67.28	21.74	10.98	-	-	100.00
	<i>Not Allocable</i>					
Under 1	93.20	5.44	1.05	0.31	-	100.00
1-25	84.20	15.80	-	-	-	100.00
25 and over	-	-	-	-	-	-

Source: Internal Revenue Service, "Life of Depreciable Assets" source book.

<sup>a</sup>Amounts shown are grossed up for salvage, assumed to be equal to 15 per cent of cost, by dividing the amount shown in the corresponding cell in the LDA source book by 85 per cent.

TABLE D-2  
*Cost of Corporations' Depreciable Assets in Statistics of Income, by Method of Depreciation,  
 Size of Total Assets, and Industry Division, All Facilities on Hand in 1959*

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods <sup>a</sup>
<i>All Industry Divisions<sup>b</sup></i>						
Under 1	48,045,429	10,902,570	2,611,904	44,202	15,909	61,620,014
1-25	43,542,633	11,541,548	3,558,028	104,441	1,601	58,748,251
25 and over	173,823,667	30,351,054	27,190,779	6,306,175	4,756,807	242,428,482
Total	265,411,729	52,795,172	33,360,711	6,454,818	4,774,317	362,796,747
<i>Agriculture, Forestry, and Fisheries</i>						
Under 1	1,108,868	172,782	19,694	1,198	-	1,302,542
1-25	365,879	55,880	6,110	-	-	427,869
25 and over	375,158	-	-	-	-	375,158
Total	1,849,905	228,662	25,804	1,198	-	2,105,569
<i>Mining</i>						
Under 1	1,006,036	335,806	70,318	-	11,288	1,423,448
1-25	1,811,497	841,953	127,730	389	-	2,781,569
25 and over	3,693,256	385,861	47,919	269,396	1,301,454	5,697,886
Total	6,510,789	1,563,620	245,967	269,785	1,312,742	9,902,903

(continued)

TABLE D-2 (continued)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods <sup>a</sup>
			<i>Construction</i>			
Under 1	2,037,907	567,120	183,193	530	-	2,788,750
1-25	828,621	673,648	68,189	-	-	1,570,458
25 and over	329,209	137,089	2,094	-	-	468,392
Total	3,195,737	1,377,857	253,476	530	-	4,827,600
			<i>Manufacturing</i>			
Under 1	10,727,982	2,246,057	700,841	4,242	3,831	13,682,953
1-25	19,142,796	3,855,575	1,861,990	14,926	995	24,876,282
25 and over	65,474,985	14,799,919	17,968,903	4,704,624	3,250,757	106,199,188
Total	95,345,763	20,901,551	20,531,734	4,723,792	3,255,583	144,758,423
			<i>Transportation, Communication, Electric, Gas, and Sanitary Services</i>			
Under 1	3,330,742	760,779	228,671	11,522	-	4,331,714
1-25	6,235,642	646,258	245,913	58,424	-	7,186,237
25 and over	93,286,530	13,562,140	7,294,332	1,285,467	171,087	115,599,556
Total	102,852,914	14,969,177	7,768,916	1,355,413	171,087	127,117,507
			<i>Trade</i>			
Under 1	10,048,721	1,523,211	311,996	14,517	714	11,899,159
1-25	4,394,939	771,821	285,381	5,512	-	5,457,653
25 and over	4,970,536	605,344	1,384,137	45,878	30,538	7,036,433
Total	19,414,196	2,900,376	1,981,514	65,907	31,252	24,393,245

(continued)

TABLE D-2 (concluded)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods <sup>a</sup>
	<i>Finance, Insurance, and Real Estate</i>					
Under 1	14,272,014	3,591,775	661,896	9,638	-	18,535,323
1-25	7,633,425	3,849,956	601,412	25,190	606	12,110,589
25 and over	4,583,955	502,012	312,292	810	2,971	5,402,040
Total	26,489,394	7,943,743	1,575,600	35,638	3,577	36,047,952
	<i>Services</i>					
Under 1	5,451,472	1,701,436	434,600	2,353	76	7,589,937
1-25	3,124,388	845,436	361,303	-	-	4,331,127
25 and over	1,110,038	358,689	181,102	-	-	1,649,829
Total	9,685,898	2,905,561	977,005	2,353	76	13,570,893
	<i>Not Allocable</i>					
Under 1	61,687	3,604	695	202	-	66,188
1-25	5,446	1,021	-	-	-	6,467
25 and over	-	-	-	-	-	-
Total	67,133	4,625	695	202	-	72,655

Source: Internal Revenue Service, "Life of Depreciable Assets" source book.

Note: Amounts in each cell were derived by applying ratios in corresponding cells in Table D-1, part B, to row totals (all methods) in this table.

<sup>a</sup>Statistics of Income balance sheet amounts were adjusted for differences between the amounts of depreciable facilities included in balance sheets in tax returns and those included in depreciation schedules of these returns for purposes of computing depreciation allowances. See above.

<sup>b</sup>Includes small amounts of property of companies not allocable to any major industrial division.

TABLE D-3  
 Cost of Corporations' Depreciable Assets Acquired After 1953, in the "Life of Depreciable Assets" Source Book,  
 by Method of Depreciation, Size of Total Assets, and Industrial Division, 1959  
 (thousand dollars)

Size of Total Assets (million dollars)	Straight -Line <sup>a</sup>	Declining -Balance	Sum-of-the- Years-Digits <sup>a</sup>	Other-Life Methods	Units-of- Production	All Methods
<i>All Industry Divisions<sup>b</sup></i>						
Under 1	10,597,141	3,627,003	874,442	14,244	3,197	15,116,027
1-25	3,198,322	1,740,006	462,621	7,466	284	5,318,699
25 and over	40,007,424	26,875,843	24,681,931	1,526,414	1,241,961	94,333,573
Total	53,712,887	32,242,852	26,018,994	1,548,124	1,245,442	114,968,299
<i>Agriculture, Forestry, and Fisheries</i>						
Under 1	244,200	50,429	5,822	356	-	300,807
1-25	19,464	6,340	693	-	-	26,497
25 and over	90,013	-	-	-	-	90,013
Total	353,676	56,769	6,515	356	-	417,317
<i>Mining</i>						
Under 1	179,999	73,651	15,491	-	2,418	271,559
1-25	74,033	48,066	7,293	22	-	129,419
25 and over	1,377,219	312,344	38,862	218,402	449,595	2,396,422
Total	1,631,251	434,061	61,646	218,424	452,013	2,797,395

(continued)

TABLE D-3 (continued)

Size of Total Assets (million dollars)	Straight -Line <sup>a</sup>	Declining -Balance	Sum-of-the- Years-Digits <sup>a</sup>	Other-Life Methods	Units-of- Production	All Methods
	<i>Construction</i>					
Under 1	559,073	170,305	54,971	160	-	784,509
1-25	63,935	66,430	6,731	-	-	137,096
25 and over	70,809	64,571	987	-	-	136,367
Total	693,818	301,306	62,688	160	-	1,057,972
	<i>Manufacturing</i>					
Under 1	1,412,248	445,554	138,221	857	757	1,997,637
1-25	579,019	282,665	138,729	1,141	76	1,001,630
25 and over	13,555,207	12,828,890	16,403,494	441,712	705,076	43,934,379
Total	15,546,474	13,557,109	16,680,445	443,710	705,909	46,933,646
	<i>Transportation, Communication, Electric, Gas, and Sanitary Services</i>					
Under 1	609,194	174,110	51,961	2,636	2	837,903
1-25	345,909	50,512	19,335	3,103	-	418,859
25 and over	21,533,811	12,563,014	6,839,827	840,685	74,390	41,851,727
Total	22,488,914	12,787,636	6,911,124	846,424	74,392	43,108,489
	<i>Trade</i>					
Under 1	2,065,175	401,245	82,921	3,719	-	2,553,060
1-25	207,048	63,076	23,294	410	-	293,828
25 and over	1,368,858	419,236	999,784	25,021	11,651	2,824,550
Total	3,641,081	883,557	1,105,999	29,150	11,651	5,671,438

(continued)

TABLE D-3 (concluded)

Size of Total Assets (million dollars)	Straight -Line <sup>a</sup>	Declining -Balance	Sum-of-the- Years-Digits <sup>a</sup>	Other-Life Methods	Units-of- Production	All Methods
	<i>Finance, Insurance, and Real Estate</i>					
Under 1	4,266,792	1,786,782	391,241	5,706	-	6,450,521
1-25	1,548,808	1,103,849	216,239	2,790	208	2,871,894
25 and over	1,571,080	431,044	274,091	594	1,249	2,278,058
Total	7,386,680	3,321,675	881,571	9,090	1,457	11,600,473
	<i>Services</i>					
Under 1	1,236,427	523,523	133,501	719	20	1,894,190
1-25	267,095	118,497	50,307	-	-	435,899
25 and over	440,427	256,744	124,886	-	-	822,057
Total	1,943,949	898,764	308,694	719	20	3,152,146
	<i>Not Allocable</i>					
Under 1	24,033	1,404	313	91	-	25,841
1-25	3,011	571	-	-	-	3,582
25 and over	-	-	-	-	-	-
Total	27,044	1,975	313	91	-	29,423

<sup>a</sup>Source: Internal Revenue Service, "Life of Depreciable Assets" source book.

<sup>a</sup>Grossed up for salvage.

<sup>b</sup>Includes small amounts of property of companies not allocable to any industry division.

TABLE D-4  
*Cost of Corporations' Depreciable Assets Acquired After 1953, in Statistics of Income, by Method  
of Depreciation, Size of Total Assets, and Industry Division, 1959*  
(thousand dollars)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	All Industry Divisions <sup>a</sup>			All Methods
				Other-Life Methods	Units-of- Production	Other- Life Methods	
				<i>Agriculture, Forestry, and Fisheries</i>			
Under 1	32,015,479	10,217,775	2,581,893	43,315	14,835	44,873,297	
1-25	22,767,094	10,561,969	3,500,474	67,552	1,576	36,898,665	
25 and over	43,887,284	29,322,823	27,048,889	1,689,660	1,420,572	103,361,228	
Total	98,669,857	50,102,567	33,131,256	1,792,527	1,436,983	185,133,190	
				<i>Mining</i>			
Under 1	825,969	170,568	19,694	1,204	-	1,017,435	
1-25	171,554	55,880	6,110	-	-	233,544	
25 and over	99,916	-	-	-	-	99,916	
Total	1,097,439	226,448	25,804	1,204	-	1,350,895	
				<i>Mining</i>			
Under 1	817,116	334,339	70,318	-	10,977	1,232,750	
1-25	1,296,795	841,953	127,757	385	-	2,266,890	
25 and over	1,698,426	385,177	47,919	269,339	554,450	2,955,311	
Total	3,812,337	1,561,469	245,994	269,724	565,427	6,454,951	

(continued)

TABLE D-4 (continued)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
Under 1	1,859,064	566,311	182,803	532	-	2,608,710
1-25	647,689	672,973	68,189	-	-	1,388,851
25 and over	150,330	137,089	2,094	-	-	289,513
Total	2,657,083	1,376,373	253,086	532	-	4,287,074
Under 1	7,060,267	2,227,448	690,989	4,284	3,785	9,986,773
1-25	7,631,297	3,725,472	1,828,407	15,038	1,002	13,201,216
25 and over	14,807,353	14,014,045	17,917,927	482,505	770,188	47,992,018
Total	29,498,917	19,966,965	20,437,323	501,827	774,975	71,180,007
Under 1	2,660,583	760,389	226,939	11,512	9	3,659,432
1-25	4,399,702	642,450	245,913	39,468	-	5,327,533
25 and over	22,963,852	13,396,833	7,294,332	896,509	79,330	44,630,856
Total	30,024,137	14,799,672	7,767,184	947,489	79,339	53,617,821
Under 1	7,619,269	1,480,374	305,927	13,721	-	9,419,291
1-25	2,508,938	764,344	282,270	4,968	-	3,560,520
25 and over	1,785,565	546,872	1,304,132	32,638	15,198	3,684,405
Total	11,913,772	2,791,590	1,892,329	51,327	15,198	16,664,216

(continued)

TABLE D-4 (concluded)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
	<i>Finance, Insurance, and Real Estate</i>					
Under 1	7,137,027	2,988,821	654,482	9,544	-	10,789,874
1-25	4,270,678	3,043,754	596,204	7,693	574	7,918,903
25 and over	1,768,304	485,157	308,511	669	1,406	2,564,047
Total	13,176,009	6,517,732	1,559,197	17,906	1,980	21,272,824
	<i>Services</i>					
Under 1	3,982,819	1,686,408	430,046	2,316	64	6,101,653
1-25	1,835,055	814,122	345,624	-	-	2,994,801
25 and over	613,538	357,650	173,974	-	-	1,145,162
Total	6,431,412	2,858,180	949,644	2,316	64	10,241,616
	<i>Not Allocable</i>					
Under 1	53,365	3,117	695	202	-	57,379
1-25	5,386	1,021	-	-	-	6,407
25 and over	-	-	-	-	-	-
Total	58,751	4,138	695	202	-	63,786

Source: Internal Revenue Service, "Life of Depreciable Assets" source book.

Note: The amount in each cell was computed by applying to the row total in Table D-2 the ratio derived from the LDA survey of the cost of facilities acquired after 1953 to the cost of all facilities on hand in 1959 in the corresponding cell. The numerators of these ratios are in Table D-3 and the denominators are in Table D-1.

<sup>a</sup>Includes small amounts of property of companies not allocable to any industry division.

TABLE D-5

Amount of Corporations' Depreciation Allowances on All Facilities on Hand in 1959, in "Life of Depreciable Assets"  
 Source Book, by Method of Depreciation, Size of Total Assets, and Industry Division, 1959

## A. Thousand Dollars

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
<i>All Industry Divisions</i>						
Under 1	995,237	371,106	80,586	1,310	331	1,448,570
1-25	263,567	142,700	32,772	715	83	439,837
25 and over	5,669,734	2,041,133	1,844,562	222,966	222,872	10,001,267
Total	6,928,538	2,554,939	1,957,920	224,991	223,286	11,889,674
<i>Agriculture, Forestry, and Fisheries</i>						
Under 1	25,191	7,342	766	36	-	33,335
1-25	2,623	1,176	106	-	-	3,905
25 and over	19,299	-	-	-	-	19,299
Total	47,113	8,518	872	36	-	56,539
<i>Mining</i>						
Under 1	23,055	12,239	2,061	-	234	37,589
1-25	8,945	7,176	577	5	-	16,703
25 and over	142,283	25,270	1,968	9,512	53,865	232,898
Total	174,283	44,685	4,606	9,517	54,099	287,190

(continued)

TABLE D-5 (continued)

## Part A. (continued)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
			<i>Construction</i>			
Under 1	74,499	30,464	8,129	23	-	113,115
1-25	8,720	11,839	661	-	-	21,220
25 and over	10,424	8,876	145	-	-	19,445
Total	93,643	51,179	8,935	23	-	153,780
			<i>Manufacturing</i>			
Under 1	160,051	60,257	14,944	109	92	235,453
1-25	80,432	30,803	12,025	98	76	123,434
25 and over	2,666,550	1,163,606	1,376,745	168,906	157,735	5,533,542
Total	2,907,033	1,254,666	1,403,714	169,115	157,903	5,892,429
			<i>Transportation, Communication, Electric, Gas, and Sanitary Services</i>			
Under 1	75,202	26,399	5,866	368	-	107,835
1-25	27,586	6,417	2,150	136	-	36,289
25 and over	2,448,355	739,153	347,668	40,822	9,965	3,585,963
Total	2,551,143	771,969	355,684	41,326	9,965	3,730,087
			<i>Trade</i>			
Under 1	222,921	59,105	10,349	351	1	292,727
1-25	22,423	7,459	2,532	129	-	32,543
25 and over	180,363	47,150	88,701	3,687	1,137	321,038
Total	425,707	113,714	101,582	4,167	1,138	646,308

(continued)





TABLE D-5 (continued)

## Part B. (continued)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
	<i>Manufacturing</i>					
Under 1	67.98	25.59	6.35	0.05	0.04	100.00
1-25	65.16	24.96	9.74	0.08	0.06	100.00
25 and over	48.19	21.03	24.88	3.05	2.85	100.00
	<i>Transportation, Communication, Electric, Gas, and Sanitary Services</i>					
Under 1	69.74	24.48	5.44	0.34	-	100.00
1-25	76.02	17.68	5.92	0.38	-	100.00
25 and over	68.28	20.61	9.70	1.14	0.28	100.00
	<i>Trade</i>					
Under 1	76.15	20.19	3.54	0.12	-	100.00
1-25	68.90	22.92	7.78	0.40	-	100.00
25 and over	56.18	14.69	27.63	1.15	0.36	100.00

(continued)

TABLE D-5 (concluded)

## Part B. (concluded)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
	<i>Finance, Insurance, and Real Estate</i>					
Under 1	68.79	26.27	4.84	0.09	-	100.00
1-25	54.20	39.01	6.56	0.22	0.01	100.00
25 and over	75.47	14.16	10.26	0.02	0.09	100.00
	<i>Services</i>					
Under 1	60.34	31.09	8.55	0.02	-	100.00
1-25	56.83	33.99	9.17	-	-	100.00
25 and over	59.07	31.00	9.92	-	-	100.00
	<i>Not Allocable</i>					
Under 1	85.96	11.79	2.12	0.12	-	100.00
1-25	87.76	12.24	-	-	-	100.00
25 and over	-	-	-	-	-	100.00

Source: Internal Revenue Service, "Life of Depreciable Assets" source book.

TABLE D-6  
*Amount of Corporations' Depreciation Allowances on All Facilities on Hand in 1959, in Statistics of Income,  
 by Method of Depreciation, Size of Total Assets, and Industry Division, 1959*  
 (thousand dollars)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
<i>All Industry Divisions</i>						
Under 1	3,311,226	1,227,814	273,200	4,343	1,425	4,818,008
1-25	2,617,260	1,211,741	324,837	6,442	1,123	4,161,403
25 and over	6,540,732	2,336,621	2,123,959	253,619	259,284	11,514,215
Total	12,469,218	4,776,176	2,721,996	264,404	261,832	20,493,626
<i>Agriculture, Forestry, and Fisheries</i>						
Under 1	79,039	23,036	2,404	113	-	104,592
1-25	25,187	11,292	1,018	-	-	37,497
25 and over	22,391	-	-	-	-	22,391
Total	126,617	34,328	3,422	113	-	164,480
<i>Mining</i>						
Under 1	95,006	50,435	8,493	-	965	154,899
1-25	133,468	107,073	8,611	75	-	249,227
25 and over	175,265	31,127	2,424	11,716	66,350	286,882
Total	403,739	188,635	19,528	11,791	67,315	691,008

(continued)

TABLE D-6 (continued)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
			<i>Construction</i>			
Under 1	235,351	96,240	25,682	72	-	357,345
1-25	88,141	119,668	6,681	-	-	214,490
25 and over	16,436	13,995	229	-	-	30,660
Total	339,928	229,903	32,592	72	-	602,495
			<i>Manufacturing</i>			
Under 1	770,323	290,016	71,926	521	442	1,133,228
1-25	1,153,015	441,568	172,381	1,398	1,097	1,769,459
25 and over	3,048,020	1,330,050	1,573,694	193,043	180,330	6,325,137
Total	4,971,358	2,061,634	1,818,001	194,962	181,869	9,227,824
			<i>Transportation, Communication, Electric, Gas, and Sanitary Services</i>			
Under 1	296,317	104,020	23,114	1,449	-	424,900
1-25	393,589	91,556	30,678	1,941	-	517,764
25 and over	2,639,225	796,800	374,762	43,990	10,746	3,865,523
Total	3,329,131	992,376	428,554	47,380	10,746	4,808,187
			<i>Trade</i>			
Under 1	822,450	218,062	38,186	1,296	3	1,079,997
1-25	325,665	108,330	36,776	1,872	-	472,643
25 and over	234,167	61,217	115,160	4,785	1,480	416,809
Total	1,382,282	387,609	190,122	7,953	1,483	1,969,449

(continued)

TABLE D-6 (concluded)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
<i>Finance, Insurance, and Real Estate</i>						
Under 1	554,544	211,780	39,040	742	-	806,106
1-25	286,031	205,893	34,636	1,156	26	527,742
25 and over	323,964	60,782	44,041	85	378	429,250
Total	1,164,539	478,455	117,717	1,983	404	1,763,098
<i>Services</i>						
Under 1	453,230	233,544	64,232	143	15	751,164
1-25	210,975	126,195	34,056	-	-	371,226
25 and over	81,264	42,650	13,649	-	-	137,563
Total	745,469	402,389	111,937	143	15	1,259,953
<i>Not Allocable</i>						
Under 1	4,966	681	123	7	-	5,777
1-25	1,189	166	-	-	-	1,355
25 and over	-	-	-	-	-	-
Total	6,155	847	123	7	-	7,132

Source: Internal Revenue Service, "Life of Depreciable Assets" source book.

Note: The amount in each cell is computed by applying the per cent in the corresponding cell in Table D-5, part B, to the row totals (all methods) in this table.

TABLE D-7

## Amount of Corporations' Depreciation Allowance on Facilities Acquired Since 1953 in "Life of Depreciable Assets"

Source Book, by Method of Depreciation, Size of Total Assets, and Industry Division, 1959

(thousand dollars)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
<i>All Industry Divisions</i>						
Under 1	779,428	358,718	80,103	1,305	327	1,219,881
1-25	169,776	3,206	32,560	485	83	336,110
25 and over	1,833,028	1,996,268	1,839,635	74,403	90,976	5,834,310
Total	2,782,232	2,488,192	1,952,298	76,193	91,386	7,390,301
<i>Agriculture, Forestry, and Fisheries</i>						
Under 1	21,576	7,329	766	36	-	29,707
1-25	1,695	1,176	106	-	-	2,977
25 and over	9,199	-	-	-	-	9,199
Total	32,470	8,505	872	36	-	41,883
<i>Mining</i>						
Under 1	20,533	12,226	2,061	-	231	35,051
1-25	7,115	7,176	577	5	-	14,873
25 and over	79,894	25,250	1,968	9,508	28,796	145,416
Total	107,542	44,652	4,606	9,513	29,027	195,340

(continued)

TABLE D-7 (continued)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
Under 1	71,463	30,434	8,124	23	-	110,044
1-25	7,812	11,839	661	-	-	20,312
25 and over	6,560	8,876	145	-	-	15,581
Total	85,835	51,149	8,930	23	-	145,937
Under 1	125,168	60,055	14,804	109	92	200,228
1-25	42,102	30,288	11,922	98	76	84,486
25 and over	818,422	1,129,508	1,375,282	31,878	54,013	3,409,103
Total	985,692	1,219,851	1,402,008	32,085	54,181	3,693,817
Under 1	68,686	26,391	5,844	368	-	101,289
1-25	22,268	6,375	2,150	128	-	30,921
25 and over	715,606	731,776	347,664	29,655	7,428	1,832,129
Total	806,560	764,542	355,658	30,151	7,428	1,964,339
Under 1	192,299	58,296	10,284	347	-	261,226
1-25	16,293	7,431	2,522	121	-	26,367
25 and over	83,866	44,336	85,703	3,327	656	217,888
Total	292,458	110,063	98,509	3,795	656	505,481

(continued)

TABLE D-7 (concluded)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
<i>Finance, Insurance, and Real Estate</i>						
Under 1	165,248	96,025	19,592	376	-	281,241
1-25	53,437	52,989	10,337	133	7	116,903
25 and over	74,650	26,870	19,657	35	83	121,295
Total	293,335	175,884	49,586	544	90	519,439
<i>Services</i>						
Under 1	112,539	67,690	18,577	43	4	198,853
1-25	18,841	15,902	4,285	-	-	39,028
25 and over	44,831	29,652	9,216	-	-	83,699
Total	176,211	113,244	32,078	43	4	321,580
<i>Not Allocable</i>						
Under 1	1,916	272	51	3	-	2,242
1-25	213	30	-	-	-	243
25 and over	-	-	-	-	-	-
Total	2,129	302	51	3	-	2,485

Source: Internal Revenue Service, "Life of Depreciable Assets" source book.

TABLE D-8

Amount of Corporations' Depreciation Allowances on Facilities Acquired Since 1953, in Statistics of Income,  
by Method of Depreciation, Size of Total Assets, and Industry Division, 1959

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
<i>All Industry Divisions</i>						
Under 1	2,678,991	1,200,941	271,522	4,338	1,410	4,157,202
1-25	1,686,663	1,172,886	322,652	5,502	1,118	3,188,821
25 and over	2,165,373	2,284,830	2,117,627	84,507	106,240	6,758,577
Total	6,531,027	4,658,657	2,711,801	94,347	108,768	14,104,600
<i>Agriculture, Forestry, and Fisheries</i>						
Under 1	67,697	22,996	2,404	113	-	93,210
1-25	16,276	11,292	1,018	-	-	28,586
25 and over	10,673	-	-	-	-	10,673
Total	94,646	34,288	3,422	113	-	132,469
<i>Mining</i>						
Under 1	84,614	50,381	8,493	-	953	144,441
1-25	106,163	107,073	8,608	75	-	221,919
25 and over	98,412	31,104	2,424	11,711	35,470	179,121
Total	289,189	188,558	19,525	11,786	36,423	545,481

(continued)

TABLE D-8 (continued)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
Under 1	225,760	96,144	25,665	71	-	347,640
1-25	78,962	119,668	6,681	-	-	205,311
25 and over	10,343	13,995	229	-	-	24,567
Total	315,065	229,807	32,575	71	-	577,518
Under 1	602,435	289,041	71,246	521	442	963,685
1-25	603,545	434,190	170,912	1,398	1,097	1,211,142
25 and over	935,488	1,291,087	1,572,050	36,433	61,733	3,896,791
Total	2,141,468	2,014,318	1,814,208	38,352	63,272	6,071,618
Under 1	270,640	103,990	23,025	1,449	-	399,104
1-25	317,716	90,956	30,678	1,828	-	441,178
25 and over	771,404	788,837	374,762	31,968	8,002	1,974,973
Total	1,359,760	983,783	428,465	35,245	8,002	2,815,255
Under 1	709,472	215,081	37,940	1,285	-	963,778
1-25	236,633	107,923	36,630	1,758	-	382,944
25 and over	108,883	57,561	111,271	4,318	850	282,883
Total	1,054,988	380,565	185,841	7,361	850	1,629,605

(continued)

TABLE D-8 (concluded)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	All Methods
	<i>Finance, Insurance, and Real Estate</i>					
Under 1	326,739	189,862	38,741	742	-	556,084
1-25	178,234	176,741	34,477	443	21	389,916
25 and over	165,824	59,687	43,663	77	185	269,436
Total	670,797	426,290	116,881	1,262	206	1,215,436
	<i>Services</i>					
Under 1	387,037	232,793	63,886	150	15	683,881
1-25	147,956	124,877	33,648	-	-	306,481
25 and over	64,346	42,559	13,228	-	-	120,133
Total	599,339	400,229	110,762	150	15	1,110,495
	<i>Not Allocable</i>					
Under 1	4,597	653	122	7	-	5,379
1-25	1,178	166	-	-	-	1,344
25 and over	-	-	-	-	-	-
Total	5,775	819	122	7	-	6,723

Source: Internal Revenue Service, "Life of Depreciable Assets" source book.

Note: The amount in each cell is computed by applying to the row totals (all methods) in this table the ratios in the corresponding cells of depreciation allowances on post-1953 facilities to the allowances on all facilities on hand in 1959 derived from the LDA source book. The numerators of these ratios are in Table D-5 and the denominators are in Table D-7.

TABLE D-9  
 Excess of Accelerated Depreciation Over Estimated Straight-Line Allowances on Property  
 in Accelerated Method Accounts, by Size of Total Assets and Industry Division, 1959  
 (thousand dollars)

Size of Total Assets (million dollars)	Declining -Balance <sup>a</sup>	Estimated Straight- Line <sup>b</sup>	Declining- Balance Minus Straight- Line	Sum-of-the- Years-Digits <sup>a</sup>	Estimated Straight- Line <sup>b</sup>	SYD Minus Estimated Straight- Line	Additional Allowances from Using Accelerated Method
<i>All Industry Divisions</i>							
Under 1	1,200,941	855,607	345,334	271,522	220,116	51,406	396,740
1-25	1,172,886	815,379	357,507	322,652	238,113	84,539	442,046
25 and over	2,284,830	1,366,097	918,733	2,117,627	1,441,666	675,961	1,594,694
Total	4,658,657	3,037,083	1,621,574	2,711,801	1,899,895	811,906	2,433,480
<i>Agriculture, Forestry, and Fisheries</i>							
Under 1	22,996	17,303	5,693	2,404	2,418	-14	5,679
1-25	11,292	6,955	4,337	1,018	670	348	4,685
25 and over	-	-	-	-	-	-	-
Total	34,288	24,258	10,030	3,422	3,088	334	10,364
<i>Mining</i>							
Under 1	50,381	47,400	2,981	8,493	9,294	-801	2,180
1-25	107,073	103,288	3,785	8,608	7,002	1,606	5,391
25 and over	31,104	21,349	9,755	2,424	2,702	-278	9,477
Total	188,558	172,037	16,521	19,525	18,998	527	17,048

(continued)

TABLE D-9 (continued)

Size of Total Assets (million dollars)	Declining -Balance <sup>a</sup>	Estimated Straight- Line <sup>b</sup>	Declining- Balance		Sum-of-the- Years-Digits <sup>a</sup>	Estimated Straight- Line <sup>b</sup>	SYD Minus Estimated Straight- Line	Additional Allowances from Using Accelerated Method
			Minus Straight- Line	Line				
<i>Construction</i>								
Under 1	96,144	77,153	18,991	25,665	28,502	-2,837	16,154	
1-25	119,668	102,385	17,283	6,681	11,668	-4,987	12,296	
25 and over	13,995	13,764	231	229	408	-179	52	
Total	229,807	193,302	36,505	32,575	40,578	-8,003	28,502	
<i>Manufacturing</i>								
Under 1	289,041	215,842	73,199	71,246	59,873	11,373	84,572	
1-25	434,190	283,497	150,693	170,912	126,242	44,670	195,363	
25 and over	1,291,087	754,980	536,107	1,572,050	1,054,403	517,647	1,053,754	
Total	2,014,318	1,254,319	759,999	1,814,208	1,240,518	573,690	1,333,689	
<i>Transportation, Communication, Electric, Gas, and Sanitary Services</i>								
Under 1	103,990	80,094	23,896	23,025	23,159	-134	23,762	
1-25	90,956	59,318	31,638	30,678	23,516	7,162	38,800	
25 and over	788,837	489,130	299,707	374,762	271,187	103,575	403,282	
Total	983,783	628,542	355,241	428,465	317,862	110,603	465,844	
<i>Trade</i>								
Under 1	215,081	150,891	64,190	37,940	35,129	2,811	67,001	
1-25	107,923	86,254	21,669	36,630	27,971	8,659	30,328	
25 and over	57,561	38,635	18,926	111,271	82,997	28,274	47,200	
Total	308,565	275,780	104,785	185,841	146,097	39,744	144,529	

(continued)

TABLE D-9 (concluded)

Size of Total Assets (million dollars)	Declining-Balance <sup>a</sup>	Estimated Straight-Line <sup>b</sup>	Declining-Balance Minus Straight-Line	Sum-of-the-Years-Digits <sup>a</sup>	Estimated Straight-Line <sup>b</sup>	SYD Minus Estimated Straight-Line	Additional Allowances from Using Accelerated Method
<i>Finance, Insurance, and Real Estate</i>							
Under 1	189,862	124,416	65,446	38,741	23,344	15,397	80,843
1-25	176,741	98,208	78,533	34,477	19,188	15,289	93,822
25 and over	59,687	20,710	38,977	43,663	16,188	27,475	66,452
Total	426,290	243,334	182,956	116,881	58,720	58,161	241,117
<i>Services</i>							
Under 1	232,793	142,115	90,678	63,886	38,278	25,608	116,286
1-25	124,877	75,447	49,430	33,648	21,856	11,792	61,222
25 and over	42,559	27,529	15,030	13,228	13,781	-553	14,477
Total	400,229	245,091	155,138	110,762	73,915	36,847	191,985
<i>Not Allocable</i>							
Under 1	653	393	260	122	119	3	263
1-25	166	27	139	-	-	-	139
25 and over	-	-	-	-	-	-	-
Total	819	420	399	122	119	3	402

Source: U.S. Treasury Department, Internal Revenue Service, "Life of Depreciable Assets" source book.

Note: Negative amounts denote the fact that the estimated straight-line allowances exceeded the actual SYD allowances. This resulted generally in those cases where properties with short service lives, which had been acquired relatively early in the period 1954-59, represented large proportions of the total amount of property in SYD accounts.

<sup>a</sup>Table D-8.

<sup>b</sup>See text for estimating procedure.