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# APPENDIX A



TABLE A-1

*Per Cent of Number of Corporations Reporting Use of Various Methods of Depreciation, by Industry Division and Size of Total Assets, 1954 and 1960*

Size of Total Assets (thousand dollars)	Straight -Line		Declining -Balance		Sum-of-the- Years-Digits		Other Methods	
	1954	1960	1954	1960	1954	1960	1954	1960
<i>All Industries</i>								
Under 100	97.4	94.6	4.6	16.6	2.2	2.8	0.9	0.3
100 - 500	97.8	93.6	10.0	30.9	6.4	7.8	1.2	0.6
500 - 1,000	97.7	94.0	14.6	38.6	10.2	12.3	1.6	0.8
1,000 - 5,000	96.7	94.3	16.5	40.7	12.5	16.2	2.5	1.6
5,000 - 10,000	98.2	96.9	14.0	37.8	14.6	19.3	3.0	2.3
10,000 - 50,000	98.5	97.5	16.4	37.5	17.8	21.0	4.5	3.5
50,000 - 100,000	98.0	98.0	21.9	40.9	19.3	28.9	6.3	6.7
100,000 and over	97.8	97.2	24.0	46.7	28.4	34.8	8.6	11.0
Total	97.5	94.3	7.8	23.9	4.9	5.9	1.2	0.6
<i>Agriculture, Forestry, and Fisheries</i>								
Under 100	97.5	93.9	6.2	23.3	1.2	3.7	0.9	<sup>a</sup>
100 - 500	98.2	95.5	9.8	30.4	5.7	6.3	1.6	<sup>a</sup>
500 - 1,000	99.2	96.9	10.1	35.6	7.2	<sup>a</sup>	-	0.3
1,000 - 5,000	99.5	97.2	16.6	43.1	10.7	11.3	1.1	0.3
5,000 - 10,000	100.0	92.9	25.0	50.0	12.5	25.0	12.5	7.1
10,000 - 50,000	100.0	100.0	57.1	40.0	-	20.0	-	5.0
50,000 - 100,000	100.0	-	-	-	-	-	-	-
100,000 and over	-	-	-	-	-	-	-	-
Total	97.9	94.7	8.3	27.1	3.6	5.3	1.1	0.3
<i>Mining</i>								
Under 100	94.5	94.3	9.9	19.7	2.7	5.2	1.0	<sup>a</sup>
100 - 500	95.7	95.2	11.1	35.4	7.4	7.4	9.7	5.4
500 - 1,000	99.0	96.4	11.7	40.9	7.3	<sup>a</sup>	9.9	13.5
1,000 - 5,000	94.2	93.5	13.1	40.2	4.7	13.3	21.5	16.4
5,000 - 10,000	94.9	92.9	18.6	33.9	10.2	8.9	27.1	22.3
10,000 - 50,000	94.6	95.3	20.3	31.8	8.1	13.1	32.4	15.0
50,000 - 100,000	100.0	100.0	22.2	30.8	22.2	30.8	44.4	46.2
100,000 and over	100.0	83.3	-	54.2	14.3	20.8	14.3	58.3
Total	95.2	94.7	11.2	29.5	5.5	7.1	8.4	7.0

(continued)

TABLE A-1 (continued)

Size of Total Assets (thousand dollars)	Straight -Line		Declining -Balance		Sum-of-the- Years-Digits		Other Methods	
	1954	1960	1954	1960	1954	1960	1954	1960
<i>Construction</i>								
Under 100	98.1	95.5	4.5	18.5	2.4	3.2	0.7	} 0.3
100 - 500	98.4	95.2	13.0	37.4	10.1	9.7	1.1	
500 - 1,000	99.3	95.6	21.4	49.6	12.0	12.1	0.7	
1,000 - 5,000	98.8	96.2	21.6	55.0	15.9	17.8	2.3	1.4
5,000 - 10,000	97.6	95.0	24.1	60.8	22.9	22.5	3.6	3.3
10,000 - 50,000	100.0	97.2	30.3	55.6	30.3	20.8	-	2.8
50,000 - 100,000	100.0	100.0	-	75.0	100.0	37.5	100.0	12.5
100,000 and over	100.0	-	-	-	-	-	-	-
Total	98.3	95.5	8.7	26.7	5.9	6.0	0.9	0.3
<i>Manufacturing</i>								
Under 100	97.8	96.4	4.9	18.4	3.1	3.6	1.1	0.6
100 - 500	99.0	96.8	11.4	37.6	9.7	12.2	1.0	0.9
500 - 1,000	99.1	96.8	17.5	42.8	15.9	20.1	1.7	0.8
1,000 - 5,000	99.0	96.5	20.6	49.3	20.9	26.9	2.4	1.7
5,000 - 10,000	99.0	97.4	21.4	47.1	28.2	35.4	4.8	3.6
10,000 - 50,000	98.7	97.1	27.8	51.5	31.4	40.3	8.4	6.6
50,000 - 100,000	97.5	98.9	29.5	56.2	34.4	50.2	9.0	12.8
100,000 and over	93.8	97.1	37.0	57.8	43.8	58.1	19.9	20.9
Total	98.4	96.6	10.0	29.9	8.6	10.5	1.4	0.9
<i>Transportation, Communication, Electric, Gas, and Sanitary Services</i>								
Under 100	96.6	94.7	4.3	17.1	2.5	3.2	1.7	<sup>a</sup>
100 - 500	98.0	92.9	9.4	31.5	5.5	7.5	1.7	1.0
500 - 1,000	98.9	94.5	16.5	35.0	7.9	9.5	2.8	<sup>a</sup>
1,000 - 5,000	98.8	95.3	18.4	41.3	13.9	16.1	4.6	4.0
5,000 - 10,000	97.8	95.1	25.9	44.3	5.9	20.5	3.7	4.9
10,000 - 50,000	96.9	94.4	28.6	49.3	13.0	17.2	8.7	6.3
50,000 - 100,000	88.6	92.3	37.1	69.2	-	13.9	17.1	12.3
100,000 and over	100.0	97.3	40.2	65.6	21.8	31.2	9.2	13.7
Total	97.2	94.3	7.8	23.4	4.4	5.5	2.1	1.0

(continued)

TABLE A-1 (continued)

Size of Total Assets (thousand dollars)	Straight -Line		Declining -Balance		Sum-of-the- Years-Digits		Other Methods	
	1954	1960	1954	1960	1954	1960	1954	1960
<i>Wholesale and Retail Trade</i>								
Under 100	97.5	95.1	4.2	15.8	2.4	2.4	0.8	0.3
100 - 500	94.3	96.2	8.9	27.4	5.6	6.7	1.0	0.4
500 - 1,000	99.1	96.8	14.9	36.5	9.8	12.0	1.5	<sup>a</sup>
1,000 - 5,000	99.1	96.7	17.2	41.9	15.2	18.2	2.3	1.4
5,000 - 10,000	99.5	98.1	20.0	42.5	16.6	26.8	4.5	1.4
10,000 - 50,000	97.9	98.8	20.4	46.9	27.1	28.8	5.8	3.4
50,000 - 100,000	96.3	100.0	29.6	38.2	40.7	44.1	3.7	8.8
100,000 and over	100.0	97.8	3.8	52.2	53.8	52.2	11.5	8.7
Total	97.9	95.6	6.8	21.4	4.3	4.8	1.0	0.4
<i>Finance, Insurance, and Real Estate</i>								
Under 100	97.0	92.7	4.1	14.6	1.1	2.2	0.6	0.2
100 - 500	96.1	88.2	8.5	28.1	3.4	5.3	0.9	0.3
500 - 1,000	94.0	89.5	10.8	34.2	4.6	6.3	1.3	<sup>a</sup>
1,000 - 5,000	93.7	91.5	12.8	31.9	5.4	7.7	1.6	0.9
5,000 - 10,000	98.0	96.9	8.8	31.8	9.0	11.4	1.3	1.0
10,000 - 50,000	98.8	97.8	9.3	30.1	11.6	13.8	1.5	1.2
50,000 - 100,000	99.6	98.2	15.6	28.4	12.6	18.1	1.9	1.6
100,000 and over	99.3	97.7	15.1	34.2	20.4	23.6	1.8	3.7
Total	96.3	91.1	7.0	22.3	2.9	4.4	0.9	0.3
<i>Services</i>								
Under 100	97.5	94.0	6.2	18.0	2.5	3.4	0.9	} 0.4
100 - 500	97.5	92.1	13.3	37.2	8.4	9.7	1.0	
500 - 1,000	99.5	89.4	13.9	47.5	13.9	15.8	0.8	
1,000 - 5,000	97.2	91.9	18.8	45.1	18.2	17.0	4.8	2.1
5,000 - 10,000	91.9	95.3	22.6	45.6	27.4	28.2	6.4	4.0
10,000 - 50,000	97.4	95.1	38.5	52.4	20.5	20.4	5.1	3.9
50,000 - 100,000	100.0	88.9	25.0	66.7	-	33.4	25.0	-
100,000 and over	66.7	100.0	-	60.0	33.3	40.0	33.3	-
Total	97.3	93.4	8.1	23.6	4.4	5.5	1.0	0.5

(continued)

TABLE A-1 (concluded)

Size of Total Assets (thousand dollars)	Straight -Line		Declining -Balance		Sum-of-the- Years-Digits		Other Methods	
	1954	1960	1954	1960	1954	1960	1954	1960
	<i>Not Allocable</i>							
Under 100	95.5	91.9	2.8	14.2	2.8	<sup>a</sup>	0.7	-
100 - 500	93.9	95.5	16.4	<sup>a</sup>	0.6	<sup>a</sup>	-	-
500 - 1,000	100.0	<sup>a</sup>	-	<sup>a</sup>	-	<sup>a</sup>	-	-
1,000 - 5,000	100.0	90.0	7.7	5.0	-	<sup>a</sup>	-	-
5,000 - 10,000	100.0	-	-	-	-	-	-	-
10,000 - 50,000	-	-	-	-	-	-	-	-
50,000 - 100,000	-	-	-	-	-	-	-	-
100,000 and over	-	-	-	-	-	-	-	-
Total	95.4	92.5	4.2	15.2	2.5	<sup>a</sup>	0.6	-

Source: Taxable year 1954, U.S. Treasury Department, Internal Revenue Service, *Statistics of Income, 1959, Supplementary Depreciation Data from Corporation Income Tax Returns*, pp. 119-122; taxable year 1960, U.S. Treasury Department, Internal Revenue Service, special tabulations.

Note: Frequencies for "all industries" in 1954 differ from those in Table 4, which include data from all returns, including those without balance sheets.

<sup>a</sup>Not shown separately because of high sampling variability. However, the data are included in the totals.

TABLE A-2

*Per Cent of Sole Proprietorships Reporting Use of Various Depreciation Methods, by Industry Division and Size of Business Receipts, 1959*

Size of Business Receipts (thousand dollars)	Method of Depreciation				
	Straight -Line	Declining -Balance	Sum-of- the-Years -Digits	Other Methods	Method not Described
<i>All Industries</i>					
Under 10	84.4	3.1	0.5	4.7	9.1
10 - 20	83.8	6.4	1.0	5.0	9.4
20 - 30	84.1	7.7	1.1	5.4	10.0
30 - 50	83.4	8.8	1.4	5.1	9.9
50 - 100	84.0	11.5	2.1	5.7	10.4
100 and over	81.0	15.5	3.2	8.1	11.6
No receipts reported	75.8	2.5	0.7	5.1	10.6
Total	83.9	5.5	0.9	5.1	9.5
<i>Agriculture, Forestry, and Fisheries</i>					
Under 10	85.3	2.3	0.3	4.4	9.0
10 - 20	84.4	6.1	0.8	4.8	12.0
20 - 30	83.3	8.4	1.4	5.4	12.2
30 - 50	81.9	10.5	1.8	6.2	11.4
50 - 100	77.2	13.7		9.3	16.3
100 and over	79.7	20.6		11.4	15.0
No receipts reported	78.8	a	a	5.0	10.5
Total	84.7	3.6	0.5	4.7	9.5
<i>Mining</i>					
Under 10	66.7	12.3	1.1	13.7	19.6
10 - 20			3.8		
20 - 30					
30 - 50	19.4	15.8			
50 - 100					
100 and over	61.4				20.4
No receipts reported <sup>a</sup>					
Total	65.2	12.6	1.9	13.9	18.5

(continued)



TABLE A-2 (continued)

Size of Business Receipts (thousand dollars)	Method of Depreciation					
	Straight -Line	Declining -Balance	Sum-of- the-Years -Digits	Other Methods	Method not Described	
<i>Construction</i>						
Under 10	85.9	3.5	0.7	4.8	7.7	
10 - 20	84.2	4.3		4.9	8.4	
20 - 30	85.8	6.2		5.1	7.5	
30 - 50	88.0	7.4		3.6	8.6	
50 - 100	85.4	8.6		7.0	7.4	
100 and over	83.3	16.7	4.3	8.6	9.3	
No receipts reported <sup>a</sup>						
Total	85.6	5.8	0.9	5.2	8.0	
<i>Manufacturing</i>						
Under 10	86.5	5.5	2.0	4.5	7.8	
10 - 20	82.6					5.7
20 - 30	83.3					
30 - 50	82.6					
50 - 100	78.9					
100 and over	81.8	22.1		7.7	11.7	
No receipts reported	67.2	-	a	a	a	
Total	83.5	7.7	2.0	5.1	9.2	
<i>Transportation, Communication, and Sanitary Services</i>						
Under 10	81.8	2.5	3.1	5.3	11.0	
10 - 20	82.6	8.7		5.8	8.8	
20 - 30	86.0	10.6		6.1	13.9	
30 - 50	83.3	8.7				
50 - 100	79.7	15.6		4.5		
100 and over	81.5	23.8		7.0	15.5	
No receipts reported	a	-	-	a	a	
Total	82.0	5.4	1.1	5.6	10.7	

(continued)

TABLE A-2 (concluded)

Size of Business Receipts (thousand dollars)	Method of Depreciation				
	Straight -Line	Declining -Balance	Sum-of- the-Years -Digits	Other Methods	Method not Described
<i>Wholesale and Retail Trade</i>					
Under 10	84.3	4.0	0.5	4.3	9.7
10 - 20	85.0	4.2	0.5	4.3	8.4
20 - 30	85.8	4.2	0.7	5.2	8.1
30 - 50	84.5	4.7		4.1	8.7
50 - 100	84.9	7.9		4.6	9.1
100 and over	81.0	13.2	2.5	7.6	10.9
No receipts reported	70.1	a	a	a	a
Total	86.4	6.2	0.9	5.0	9.4
<i>Finance, Insurance, and Real Estate</i>					
Under 10	81.6	5.9	1.0	5.5	9.7
10 - 20	81.3	12.8	2.4	5.3	12.0
20 - 30	74.9		6.8		
30 - 50	73.1		6.4		
50 - 100	78.6		3.7	9.2	
100 and over	76.3		a	a	
No receipts reported	63.5	a	a	a	a
Total	80.4	7.8	1.6	5.7	10.3
<i>Services</i>					
Under 10	83.3	4.1	1.1	5.2	8.7
10 - 20	82.4	8.9		5.9	9.9
20 - 30	77.3	10.8	2.2	5.0	10.1
30 - 50	82.3	15.6		6.5	11.4
50 - 100	87.6	23.3		5.0	5.7
100 and over	80.6	23.8	a	9.4	16.1
No receipts reported	78.0	a	a	a	a
Total	83.2	7.8	1.6	5.5	9.6

Source: Internal Revenue Service, *Statistics of Income, 1959-60, U.S. Business Tax Returns*, pp. 34-38.

<sup>a</sup>No reliable estimate of sampling variability can be obtained from the sample. Data, however, are included in the totals. Totals include small frequencies of sole proprietorships which were not allocable to an industrial division.

TABLE A-3

*Per Cent of Partnerships Reporting Use of Various Depreciation Methods, by Industry Division and Size of Business Receipts, 1959*

Size of Business Receipts (thousand dollars)	Method of Depreciation				
	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
<i>All Industries</i>					
Under 10	84.2	6.7	1.0	14.7	4.0
10-20	83.3	7.6	1.2	15.8	3.9
20-30	83.8	8.5	1.5	15.1	3.8
30-50	84.4	9.5	1.6	15.8	4.1
50-100	86.5	11.8	2.0	15.4	4.2
100-200	84.0	14.3	2.6	16.8	5.5
200-500	82.7	20.0	5.0	22.7	6.3
500-1,000	95.8	32.7	9.1	30.7	9.6
1,000-5,000	85.7	35.8	10.0	27.1	11.7
5,000 and over	93.3	58.4	19.2	10.3	48.8
No receipts reported	88.4	10.1	4.5	12.7	5.3
Total	84.6	10.7	2.0	16.3	4.5
<i>Agriculture, Forestry, and Fisheries</i>					
Under 10	84.5	3.5	0.5	22.2	5.9
10-20	85.2	5.6		26.3	5.2
20-30	80.9	6.3	1.4	30.1	4.1
30-50	79.7	10.0		28.6	5.2
50-100	82.9	15.8	1.9	31.1	4.5
100-200	82.3	16.9	4.4	31.7	5.3
200-500	75.0	20.6	2.6	33.4	7.6
500-1,000	95.3	37.6	9.8	55.2	8.8
1,000-5,000	86.9	32.0	8.5	31.4	6.5
5,000 and over	100.0	57.1	-	100.0	28.6
No receipts reported	84.7	<sup>a</sup>	<sup>a</sup>	15.5	<sup>a</sup>
Total	83.3	7.2	1.1	26.2	5.3

(continued)

TABLE A-3 (continued)

Size of Business Receipts (thousand dollars)	Method of Depreciation				
	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
	<i>Mining</i>				
Under 10	77.7	4.7	1.8	16.7	5.9
10 - 20	73.5	8.3		17.4	
20 - 30	64.3		23.6	29.4	
30 - 50	70.7	31.5		35.9	
50 - 100	91.8		8.0	25.9	
100 - 200	88.5	7.2		28.9	
200 - 500	63.8		11.1	35.1	
500 - 1,000	72.2	100.0		38.1	
1,000 - 5,000	53.2		a	50.5	
5,000 and over	100.0	a		100.0	
No receipts reported	74.1	a	a	a	
Total	76.4	12.7	2.9	22.6	6.3
	<i>Construction</i>				
Under 10	90.2	4.4	1.4	8.2	4.1
10 - 20	88.6	6.5		9.3	2.3
20 - 30	88.7	6.1	1.5	10.6	
30 - 50	89.0	8.5		9.5	4.0
50 - 100	87.3	11.5	13.9	3.0	
100 - 200	83.6	17.8	2.5	18.4	5.4
200 - 500	83.7	24.6	4.7	22.9	5.4
500 - 1,000	99.6	37.3	10.1	38.7	11.6
1,000 - 5,000	79.5	47.2	12.2	28.6	15.5
5,000 and over	47.2	37.5	6.9	6.9	45.8
No receipts reported	75.6	a	a	a	-
Total	87.5	11.8	2.3	13.6	4.0

(continued)

TABLE A-3 (continued)

Size of Business Receipts (thousand dollars)	Method of Depreciation				
	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
<i>Manufacturing</i>					
Under 10	84.4	8.3		10.9	4.3
10-20	87.3	4.8		15.6	
20-30	86.0	8.4	1.2	9.7	
30-50	87.6	9.5		16.7	
50-100	88.9	16.2		14.0	3.4
100-200	83.7	15.2	2.2	18.5	5.3
200-500	84.3	24.5	7.8	23.3	7.1
500-1,000	100.0	38.3	13.4	30.7	11.4
1,000-5,000	88.2	42.9	13.9	26.0	13.1
5,000 and over	100.0	66.2	22.5	7.0	70.4
No receipts reported	99.1	<sup>a</sup>	-	<sup>a</sup>	<sup>a</sup>
Total	86.9	14.9	3.1	16.7	5.1
<i>Transportation, Communication, and Sanitary Services</i>					
Under 10	84.3	8.4		11.5	3.4
10-20	85.4	6.7		11.1	
20-30	84.0	13.1	1.8	17.5	
30-50	79.2	9.7		22.1	
50-100	78.9	14.8		27.4	4.3
100-200	87.6	19.8	4.5	25.2	
200-500	81.3	24.1		27.4	
500-1,000	79.8	34.8	8.9	24.7	7.0
1,000-5,000	74.3	27.1	5.7	25.7	8.6
5,000 and over	100.0	-	33.3	-	-
No receipts reported <sup>a</sup>					
Total	83.1	11.9	2.6	17.7	3.7

(continued)

TABLE A-3 (continued)

Size of Business Receipts (thousand dollars)	Method of Depreciation					
	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described	
	<i>Trade</i>					
Under 10	87.7	3.8	0.8	12.1	2.8	
10 - 20	86.9	4.0		0.9	12.4	4.4
20 - 30	86.4	4.4	12.7		11.7	3.7
30 - 50	87.1	5.8			12.4	3.8
50 - 100	87.8	6.8	1.2	12.4	4.1	
100 - 200	85.3	10.1	1.9	14.2	5.6	
200 - 500	83.7	16.3	3.9	21.7	6.1	
500 - 1,000	94.7	27.7	7.3	28.7	8.6	
1,000 - 5,000	86.8	32.5	8.3	27.2	9.8	
5,000 and over	100.0	50.8	20.5	7.9	39.4	
No receipts reported	91.7	a	a	a	a	
Total	86.7	8.9	1.9	14.6	4.8	
	<i>Finance, Insurance, and Real Estate</i>					
Under 10	83.1	9.1	1.1	13.4	3.5	
10 - 20	72.9	14.2	2.4	13.6	3.8	
20 - 30	74.2	18.8	2.5	13.0	3.6	
30 - 50	73.0	21.2	3.8	15.0	4.9	
50 - 100	83.4	21.6	5.5	16.0	4.7	
100 - 200	72.3	23.7	6.2	16.0	5.1	
200 - 500	74.1	31.2	10.1	18.7	8.8	
500 - 1,000	100.0	61.6	24.0	17.4	12.4	
1,000 - 5,000	100.0	39.1	19.7	17.6	26.2	
5,000 and over	100.0	100.0	19.2	7.7	80.8	
No receipts reported	100.0	17.2	4.7	17.7	4.6	
Total	79.9	13.1	2.2	13.8	3.9	

(continued)

TABLE A-3 (concluded)

Size of Business Receipts (thousand dollars)	Method of Depreciation				
	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
	<i>Services</i>				
Under 10	83.9	7.8	1.6	12.2	2.7
10 - 20	86.2	7.7	1.2	12.8	3.0
20 - 30	87.5	9.5	2.2	10.8	3.4
30 - 50	86.3	11.6	2.4	15.2	3.9
50 - 100	85.4	17.7	3.1	15.2	4.3
100 - 200	82.7	23.9	4.0	18.7	5.3
200 - 500	82.8	28.0	7.9	21.8	6.2
500 - 1,000	97.6	47.7	10.5	29.7	10.3
1,000 - 5,000	80.3	30.5	10.6	25.1	14.0
5,000 and over	100.0	90.6	31.3	9.4	56.3
No receipts reported	86.1	<sup>a</sup>	7.7	5.7	7.7
Total	85.3	12.9	2.6	14.2	3.8

Source: Internal Revenue Service, *Statistics of Income, 1959-60, U. S. Business Tax Returns*, pp. 92-95.

<sup>a</sup>No reliable estimate of sampling variability can be obtained from the sample. Data, however, are included in the totals. Totals include small frequencies of partnerships which were not allocable to an industrial division.

TABLE A-4

Percentage Distribution of Amount of Corporation Depreciation, by  
Depreciation Method, Industry Division, and Size  
of Total Assets, 1954 and 1960

Size of Total Assets (thousand dollars)	Straight -Line		Declining -Balance		Sum-of-the- Years-Digits-		Other Methods		Declining- Balance plus Sum-of-the- Years-Digits	
	1954	1960	1954	1960	1954	1960	1954	1960	1954	1960
	<i>All Industries</i>									
Under 100	93.8	79.7	3.8	16.2	1.4	2.6	1.0	0.4	5.2	18.8
100-500	91.7	67.7	5.2	25.7	2.1	5.0	1.0	0.5	7.3	30.7
500-1,000	89.6	63.0	6.5	29.1	2.5	6.5	1.4	0.6	9.0	35.6
1,000-5,000	88.2	58.6	6.9	29.6	2.6	9.5	2.3	1.8	9.5	39.0
5,000-10,000	89.7	57.3	4.8	25.9	2.9	13.9	2.7	2.7	7.7	39.8
10,000-50,000	88.7	56.9	5.4	25.6	2.3	14.9	3.6	2.5	7.7	40.5
50,000-100,000	92.0	52.2	2.5	26.2	2.9	18.3	2.5	3.3	5.4	44.6
100,000 and over	87.7	52.9	3.7	22.6	2.3	21.0	6.2	3.5	6.0	43.6
Total	89.3	58.2	4.7	24.2	2.3	14.8	3.6	2.5	7.0	39.0
<i>Agriculture, Forestry, and Fisheries</i>										
Under 100	95.3	78.1	4.4	16.8	0.3	3.5	<sup>a</sup>	<sup>b</sup>	4.7	20.3
100-500	92.4	72.0	3.4	23.9	1.8	2.9	2.4	<sup>b</sup>	5.2	26.7
500-1,000	94.2	67.2	3.5	28.1	2.3	<sup>b</sup>	-	<sup>a</sup>	5.8	32.8
1,000-5,000	92.6	69.4	4.8	25.9	1.6	4.4	0.9	<sup>a</sup>	6.4	30.3
5,000-10,000	96.0	37.7	3.2	26.0	0.2	11.5	0.7	4.6	3.4	37.5
10,000-50,000	95.1	75.3	4.9	20.4	-	4.3	-	0.1	4.9	24.7
50,000-100,000	100.0	-	-	-	-	-	-	-	-	-
100,000 and over	-	-	-	-	-	-	-	-	-	-
Total	94.2	71.7	3.8	23.3	1.1	3.8	0.9	0.2	4.9	27.1
<i>Mining</i>										
Under 100	85.6	73.1	11.7	22.2	2.2	1.8	0.5	1.5	13.9	24.0
100-500	88.5	68.5	4.4	23.5	1.7	3.4	5.3	4.0	6.1	26.8
500-1,000	89.7	63.3	4.3	28.2	1.4	<sup>b</sup>	4.6	4.9	5.7	31.9
1,000-5,000	84.9	59.6	4.4	24.1	0.4	5.1	10.2	11.1	4.8	29.1
5,000-10,000	87.8	59.9	2.9	29.0	0.5	2.2	8.8	8.9	3.4	31.2
10,000-50,000	76.4	62.7	6.9	13.7	0.3	7.7	16.3	15.7	7.2	21.4
50,000-100,000	89.2	66.7	3.7	5.8	<sup>a</sup>	5.7	7.2	21.9	3.7	11.4
100,000 and over	94.1	53.6	-	15.0	0.3	2.3	5.6	29.1	0.3	17.2
Total	86.2	60.7	4.2	19.3	0.7	3.9	8.8	15.9	4.9	23.2

(continued)



TABLE A-4 (continued)

Size of Total Assets (thousand dollars)	Straight -Line		Declining -Balance		Sum-of-the- Years-Digits		Other Methods		Declining- Balance plus Sum-of-the- Years-Digits	
	1954	1960	1954	1960	1954	1960	1954	1960	1954	1960
<i>Construction</i>										
Under 100	91.8	75.7	3.5	20.2	3.8	3.0	0.9		7.3	23.3
100-500	88.0	63.9	6.5	29.6	4.8	5.5	0.6	} 0.1	11.3	35.1
500-1,000	88.2	51.9	8.3	42.5	2.9	4.8	0.6		11.2	47.3
1,000-5,000	87.2	44.0	8.7	45.9	3.0	8.1	1.1	1.7	11.7	54.0
5,000-10,000	83.0	35.6	4.6	51.8	9.9	9.7	2.5	2.9	14.5	61.5
10,000-50,000	89.2	49.7	8.8	40.4	2.0	9.6	-	0.2	10.8	50.0
50,000-100,000	74.7	30.2	-	55.4	23.9	14.1	1.4	0.3	23.9	69.5
100,000 and over	100.0	-	-	-	-	-	-	-	-	-
Total	88.0	56.3	6.8	36.1	4.3	6.4	0.9	0.7	11.1	42.5
<i>Manufacturing</i>										
Under 100	95.3	77.3	2.8	15.4	1.2	5.0	0.7	0.4	4.0	20.3
100-500	93.2	68.6	3.6	23.1	2.4	5.8	0.8	0.4	6.0	28.9
500-1,000	93.0	64.2	3.7	24.6	2.6	9.2	0.7	0.7	6.3	33.8
1,000-5,000	92.2	59.5	3.6	26.2	2.9	12.4	1.2	1.2	6.5	38.6
5,000-10,000	91.7	57.2	3.2	22.8	3.5	17.9	1.5	1.9	6.7	40.7
10,000-50,000	90.9	54.8	3.4	23.8	2.8	19.9	2.9	1.5	6.2	43.7
50,000-100,000	92.5	50.7	2.3	22.8	3.9	23.7	1.2	2.8	6.2	46.4
100,000 and over	82.5	44.0	5.0	21.3	2.7	29.7	9.7	4.8	7.7	51.0
Total	87.6	50.7	4.1	22.4	2.8	23.3	5.4	3.3	6.9	45.7
<i>Transportation, Communication, Electric, Gas, and Sanitary Services</i>										
Under 100	93.5	74.3	3.1	22.7	1.0	1.8	2.3	<sup>b</sup>	4.1	24.5
100-500	93.4	66.7	3.8	27.3	1.7	4.8	1.1	0.6	5.5	32.1
500-1,000	92.0	62.8	5.0	29.9	2.0	5.9	1.0	<sup>b</sup>	7.0	35.8
1,000-5,000	89.1	57.0	4.9	31.4	2.1	9.7	3.9	1.7	7.0	41.1
5,000-10,000	89.5	60.9	5.3	27.4	0.6	10.6	4.6	1.1	5.9	38.0
10,000-50,000	91.0	59.8	4.6	31.3	0.7	7.4	3.7	1.5	5.3	38.6
50,000-100,000	89.1	54.4	3.6	37.7	-	4.1	6.6	3.8	3.6	41.8
100,000 and over	96.6	64.0	2.0	25.6	0.8	9.5	0.6	0.9	2.8	35.1
Total	94.5	63.4	2.8	26.7	0.9	8.7	1.7	1.1	3.7	35.4

(continued)

TABLE A-4 (concluded)

Size of Total Assets (thousand dollars)	Straight -Line		Declining -Balance		Sum-of-the- Years-Digits		Other Methods		Declining- Balance plus Sum-of-the- Years-Digits	
	1954	1960	1954	1960	1954	1960	1954	1960	1954	1960
	<i>Trade</i>									
Under 100	95.0	80.5	3.2	15.5	1.3	2.0	0.5	0.4	4.5	17.3
100-500	93.5	73.5	3.9	22.1	1.9	3.2	0.8	0.1	5.8	25.3
500-1,000	91.6	67.1	5.5	24.7	2.3	7.0	0.7	0.1	7.8	31.7
1,000-5,000	92.3	66.1	4.1	23.2	2.7	9.2	0.9	0.7	6.8	32.4
5,000-10,000	92.0	62.8	3.4	22.3	2.3	14.2	2.3	0.5	5.7	36.4
10,000-50,000	86.0	59.9	8.5	24.1	3.1	14.8	2.5	1.1	11.6	38.9
50,000-100,000	89.0	54.4	3.0	19.4	6.6	24.3	1.5	2.0	9.6	43.6
100,000 and over	90.1	51.7	0.1	16.1	5.4	30.8	4.3	1.4	5.5	46.9
Total	91.9	67.6	3.9	20.7	2.7	10.4	1.5	0.6	6.6	31.0
<i>Finance, Insurance, and Real Estate</i>										
Under 100	95.0	87.9	3.8	10.1	0.6	1.6	0.6	0.2	4.4	11.7
100-500	90.8	66.1	7.4	28.3	1.0	5.0	0.9	0.2	8.4	33.3
500-1,000	82.1	62.0	14.8	33.6	2.7	4.0	0.4	0.1	17.5	37.6
1,000-5,000	78.2	57.3	18.4	35.9	2.7	5.7	0.8	0.7	21.1	41.6
5,000-10,000	82.9	60.8	13.2	28.5	1.4	7.1	2.5	2.7	14.6	35.6
10,000-50,000	84.7	64.0	13.0	26.6	1.7	8.2	0.5	0.5	14.7	34.8
50,000-100,000	92.8	53.3	2.1	35.3	3.6	10.8	1.5	0.4	5.7	46.1
100,000 and over	89.9	67.1	5.0	15.7	3.4	14.6	1.8	2.5	8.4	30.3
Total	86.3	66.9	10.9	25.5	1.9	6.4	0.9	0.8	12.8	31.9
<i>Services</i>										
Under 100	91.1	75.4	5.2	19.9	1.7	3.0	2.0	} 0.9	6.9	22.9
100-500	87.6	59.9	9.2	30.7	2.5	7.0	0.7		11.7	37.7
500-1,000	82.4	61.2	6.7	31.9	3.6	6.0	7.3		10.3	37.9
1,000-5,000	77.6	56.8	13.0	31.1	2.6	8.1	6.8	3.9	15.6	39.2
5,000-10,000	84.1	44.4	8.6	25.7	2.6	20.7	4.7	9.1	11.2	46.4
10,000-50,000	79.4	46.8	13.9	33.9	1.8	7.6	4.9	11.7	15.7	41.5
50,000-100,000	99.5	59.8	0.4	22.4	-	17.8	0.1	-	0.4	40.2
100,000 and over	55.1	67.5	-	24.5	44.8	8.0	0.1	-	44.8	32.5
Total	85.1	61.2	8.4	28.4	3.1	7.3	3.4	2.6	11.5	35.7

Source: Taxable year 1954, Internal Revenue Service, *Statistics of Income, 1959, Supplementary Depreciation Data from Corporation Income Tax Returns*, pp. 119-122; taxable year 1960, Internal Revenue Service, special tabulation.

Note: Frequencies for all industries in 1954 differ from those in Table 14 which include data from all returns, including those without balance sheets.

<sup>a</sup>Less than 0.05 per cent.

<sup>b</sup>Not shown separately because of high sampling variability. However, the data are included in the totals.

TABLE A-5

*Percentage Distribution of Depreciation of Sole  
Proprietorships, by Depreciation Method, Industry  
Division, and Size of Business Receipts, 1959*

Size of Business Receipts (thousand dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
<i>All Industries</i>					
Under 10	81.6	3.1	0.4	4.7	9.6
10-20	78.6	4.6	0.6	4.9	10.4
20-30	76.9	5.2	1.0	5.6	10.6
30-50	73.2	7.7	1.1	5.7	11.2
50-100	69.2	9.9	1.6	6.6	11.8
100 and over	60.2	15.0	2.2	9.7	11.9
No receipts reported	71.4	3.2	0.4	4.7	19.1
Total	74.5	6.9	1.0	6.0	10.8
<i>Agriculture, Forestry, and Fisheries</i>					
Under 10	83.6	1.9	0.2	4.1	9.7
10-20	80.6	3.3	0.3	4.2	10.6
20-30	77.3	3.8	0.7	5.0	12.5
30-50	74.2	6.1	0.8	5.9	11.6
50-100	64.2	7.1		9.6	17.4
100 and over	58.9	9.4		10.2	19.7
No receipts reported	75.1	a	a	4.2	17.3
Total	78.9	3.5	0.4	5.0	11.4
<i>Mining</i>					
Under 10	51.7	12.2	1.0	11.2	23.9
10-20					
20-30					
30-50					
50-100	34.0	16.8	5.0	11.7	22.9
100 and over					
No receipts reported <sup>a</sup>	38.8				
Total	43.5	15.0	4.0	11.4	23.2

(continued)

TABLE A-5 (continued)

Size of Business Receipts (thousand dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described	
<i>Construction</i>						
Under 10	77.9	4.7	0.7	3.2	16.6	
10-20	78.6	7.2		4.8	8.4	
20-30	78.3	6.6		6.4	8.4	
30-50	82.3	6.3		3.4	6.4	
50-100	67.0	15.6		5.5	10.2	
100 and over	59.9	19.9	4.1	10.3	5.0	
No receipts reported <sup>a</sup>						
Total	71.2	11.9	1.8	6.7	7.9	
<i>Manufacturing</i>						
Under 10	81.3	7.4	1.9	6.4	10.1	
10-20	74.0					8.3
20-30	76.9					
30-50	77.1			7.8		
50-100	58.4					
100 and over	60.1	18.8	a	a	a	
No receipts reported	74.6	-	a	a	a	
Total	66.7	11.7	1.9	7.6	10.9	
<i>Transportation, Communication, and Sanitary Services</i>						
Under 10	78.7	3.8	0.8	5.5	10.7	
10-20	76.0	7.2		6.0	9.3	
20-30	75.3	9.5	3.5	6.4	8.7	
30-50	72.5	8.2				
50-100	68.0	12.1				
100 and over	50.3	33.2	2.8	8.5	3.5	
No receipts reported	a	-	-	a	a	
Total	69.0	13.6	2.2	6.7	8.0	

(continued)

TABLE A-5 (concluded)

Size of Business Receipts (thousand dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
<i>Wholesale and Retail Trade</i>					
Under 10	78.3	6.7	0.7	5.1	8.8
10 - 20	80.3	4.5	0.7	5.3	8.6
20 - 30	79.9	3.9	-	5.8	9.5
30 - 50	79.4	6.4	} 1.2	3.4	9.6
50 - 100	77.3	6.6		5.1	8.6
100 and over	65.9	11.1	1.4	9.5	11.2
No receipts reported	64.5	a	a	a	a
Total	73.9	7.8	1.1	6.6	9.9
<i>Finance, Insurance, and Real Estate</i>					
Under 10	75.2	7.0	0.8	7.1	9.8
10 - 20	68.5	} 12.4	2.4	6.2	} 20.6
20 - 30	65.8		5.6		
30 - 50	52.6		5.8		
50 - 100	57.6		2.6	5.8	
100 and over	34.7		a	a	
No receipts reported	52.3	a	a	a	a
Total	65.8	9.9	1.7	6.4	15.7
<i>Services</i>					
Under 10	79.3	4.9	} 1.0	5.6	7.7
10 - 20	74.0	6.4		6.2	11.7
20 - 30	75.7	7.1	} 1.5	5.7	9.1
30 - 50	67.1	10.6		7.8	12.1
50 - 100	69.7	13.7	} 2.3	4.6	8.5
100 and over	58.3	16.1		12.3	10.0
No receipts reported	68.5	a	a	a	a
Total	72.4	8.7	1.5	6.5	10.0

Source: Internal Revenue Service, *Statistics of Income, 1959-60*, U. S. Business Tax Returns, pp. 34-38.

<sup>a</sup>No reliable estimate of sampling variability can be obtained from the sample. Data, however, are included in totals. Totals also include small amounts of additional first-year depreciation and depreciation of sole proprietorships not allocable to an industry division.

TABLE A-6

*Percentage Distribution of Partnership Depreciation by Depreciation Method, Industry Division, and Size of Business Receipts, 1959*

Size of Business Receipts (thousand dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
<i>All Industries</i>					
Under 10	74.1	13.1	1.3	7.4	2.9
10 - 20	69.8	14.3	2.0	9.5	3.1
20 - 30	66.3	15.6	2.0	10.8	4.2
30 - 50	67.2	15.0	1.2	10.7	4.6
50 - 100	65.2	16.2	2.4	11.1	3.4
100 - 200	60.9	18.3	1.7	13.8	3.4
200 - 500	51.5	21.0	3.0	16.9	6.2
500 - 1,000	53.1	23.3	5.4	12.1	3.3
1,000 - 5,000	44.9	26.4	5.1	16.7	4.8
5,000 and over	18.4	19.1	3.7	27.9	29.4
No receipts reported	56.0	11.6	11.2	6.1	9.1
Total	59.0	18.2	2.7	13.3	5.3
<i>Agriculture, Forestry, and Fisheries</i>					
Under 10	80.3	3.8	0.2	14.2	1.2
10 - 20	79.1	3.2		16.3	0.8
20 - 30	73.3	3.5	0.7	19.2	1.9
30 - 50	65.1	5.4		21.8	6.3
50 - 100	62.8	9.7	0.7	22.6	2.6
100 - 200	60.4	7.4	1.2	26.0	3.3
200 - 500	55.7	9.1	0.8	26.5	6.8
500 - 1,000	68.0	12.1	5.9	10.2	1.6
1,000 - 5,000	53.9	13.8	2.6	23.9	3.5
5,000 and over	7.1	56.0	-	3.6	22.6
No receipts reported	79.3	<sup>a</sup>	<sup>a</sup>	6.5	<sup>a</sup>
Total	68.1	6.4	0.8	20.5	3.1

(continued)

TABLE A-6 (continued)

Size of Business Receipts (thousand dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
<i>Mining</i>					
Under 10	59.1	2.3	0.9	12.7	6.4
10-20	62.0	8.7		15.9	
20-30	70.3		14.6		
30-50	64.5		26.0		
50-100	67.3	12.2	1.4	13.7	
100-200	68.2		14.7		
200-500	32.8	15.5		30.7	17.2
500-1,000	38.4	17.3	1.6	37.5	4.5
1,000-5,000	24.4	31.2	3.2	32.7	7.9
5,000 and over	12.1	49.4	3.0	23.4	4.3
No receipts reported	41.6	a	a	a	a
Total	41.4	21.4	1.9	25.4	8.4
<i>Construction</i>					
Under 10	86.2	4.7	1.7	2.1	1.1
10-20	81.6	7.0		4.6	1.1
20-30	84.0	8.4	1.6	4.9	
30-50	73.5	14.9		4.8	2.0
50-100	73.5	17.6		4.9	1.1
100-200	51.9	25.2	1.2	18.0	2.0
200-500	40.8	17.1	4.5	22.9	13.4
500-1,000	39.0	24.0	7.9	18.9	7.6
1,000-5,000	35.9	49.7	4.6	5.4	2.9
5,000 and over	8.5	13.3	1.5	34.5	42.0
No receipts reported	88.7	a	a	a	a
Total	41.6	20.9	2.9	18.6	14.6

(continued)

TABLE A-6 (continued)

Size of Business Receipts (thousand dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
<i>Manufacturing</i>					
Under 10	75.9	13.7	1.7	4.7	2.7
10 - 20	75.0	2.4		17.8	
20 - 30	80.4	5.0		8.7	
30 - 50	72.0	10.0		13.5	
50 - 100	77.3	9.7		4.4	
100 - 200	63.7	11.6	1.8	15.2	2.9
200 - 500	51.4	14.3	4.4	21.2	5.6
500 - 1,000	60.3	23.9	6.1	3.0	1.1
1,000 - 5,000	42.0	23.5	7.4	21.3	1.6
5,000 and over	54.7	23.6	13.2	2.0	3.5
No receipts reported	63.7	<sup>a</sup>	-	<sup>a</sup>	-
Total	59.1	16.0	4.4	13.8	2.8
<i>Transportation, Communication, and Sanitary Services</i>					
Under 10	80.6	12.1	3.1	1.7	2.3
10 - 20	75.2	13.3		5.7	
20 - 30	60.8	16.2		11.9	
30 - 50	59.7	6.9		26.9	
50 - 100	60.5	15.2		18.9	
100 - 200	58.5	12.9	2.6	21.0	
200 - 500	52.7	24.5		19.2	
500 - 1,000	49.1	23.3	5.2	18.2	1.3
1,000 - 5,000	41.8	12.7	6.3	34.1	3.5
5,000 and over	75.0	-	25.0	-	-
No receipts reported	<sup>a</sup>	<sup>a</sup>	-	-	-
Total	59.0	15.7	3.2	18.5	1.6

(continued)



TABLE A-6 (continued)

Size of Business Receipts (thousand dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
	<i>Trade</i>				
Under 10	73.1	4.6	0.8	9.0	8.2
10 - 20	78.8	5.5		0.7	9.9
20 - 30	80.7	5.4	7.8		4.0
30 - 50	83.1	5.2			7.0
50 - 100	78.0	7.1	1.1	11.1	1.7
100 - 200	75.3	7.5	1.4	12.5	2.1
200 - 500	63.6	11.7	2.3	18.5	2.4
500 - 1,000	68.0	18.6	3.7	6.4	1.2
1,000 - 5,000	55.0	20.6	4.8	16.0	1.4
5,000 and over	53.9	16.1	11.5	8.9	4.8
No receipts reported	62.7	a	a	a	a
Total	70.4	10.8	2.2	12.7	2.2
	<i>Finance, Insurance, and Real Estate</i>				
Under 10	75.7	20.0	1.4	1.6	0.5
10 - 20	63.6	28.5	4.2	2.4	0.7
20 - 30	53.5	35.6	3.3	5.6	1.7
30 - 50	58.0	38.2	1.4	1.1	0.4
50 - 100	54.4	37.9	6.5	0.7	0.2
100 - 200	54.8	38.4	2.8	3.0	0.9
200 - 500	48.5	46.6	3.0	1.4	0.5
500 - 1,000	41.4	30.7	14.6	9.3	2.8
1,000 - 5,000	79.9	7.9	6.9	2.3	0.7
5,000 and over	43.7	8.7	6.7	17.5	5.5
No receipts reported	40.3	20.2	29.6	7.4	1.2
Total	59.1	33.3	3.7	2.4	0.7

(continued)

TABLE A-6 (concluded)

Size of Business Receipts (thousand dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
<i>Services</i>					
Under 10	58.6	12.6	2.5	16.1	7.6
10 - 20	60.0	12.5	1.7	10.7	12.2
20 - 30	61.8	10.3	2.4	11.0	13.1
30 - 50	65.4	8.6	1.7	10.5	12.9
50 - 100	59.4	14.4	2.0	11.9	10.2
100 - 200	48.5	24.6	1.4	13.0	9.4
200 - 500	39.1	22.6	5.1	16.3	15.3
500 - 1,000	29.8	40.1	4.4	16.2	6.9
1,000 - 5,000	28.3	26.1	3.0	17.7	23.6
5,000 and over	37.3	22.7	17.6	10.3	11.2
No receipts reported	33.5	<sup>a</sup>	13.1	7.0	40.3
Total	52.0	18.0	2.7	13.2	12.0

Source: Internal Revenue Service, *Statistics of Income, 1959-60, U. S. Business Tax Returns*, pp. 92-95.

<sup>a</sup>No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals. Totals also include small amounts of additional first-year depreciation and of depreciation by partnerships not allocable to an industry division.

TABLE A-7

*Percentage Distribution of Partnerships' Depreciable Assets,  
by Depreciation Method, Industry Division,  
and Size of Business Receipts, 1959*

Size of Business Receipts (thousand dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
<i>All Industries</i>					
Under 10	73.9	10.7	1.2	12.5	1.9
10-20	71.3	11.4	2.0	13.5	1.8
20-30	72.4	12.7	1.9	11.3	1.7
30-50	69.6	12.7	0.7	14.7	2.3
50-100	67.9	13.8	2.9	12.7	2.8
100-200	63.5	17.4	1.4	15.6	2.2
200-500	55.3	20.4	2.3	16.4	5.6
500-1,000	57.2	19.3	3.8	16.0	3.8
1,000-5,000	41.2	30.2	3.2	16.2	9.2
5,000 and over	37.2	20.0	4.4	15.6	22.9
No receipts reported	68.2	17.4	6.8	6.9	<sup>a</sup>
Total	63.5	16.3	2.2	14.3	3.7
<i>Agriculture, Forestry, and Fisheries</i>					
Under 10	78.2	2.4	0.2	16.2	3.1
10-20	78.5	2.2		17.1	2.1
20-30	76.9	2.3	0.4	17.8	2.3
30-50	69.1	4.0		22.8	3.8
50-100	70.1	5.3	0.6	19.7	4.3
100-200	67.7	4.9	1.0	23.4	3.9
200-500	61.3	7.8	0.6	25.5	
500-1,000	50.1	9.7	2.5	29.4	8.3
1,000-5,000	59.8	10.5	1.7	22.2	5.8
5,000 and over	64.1	9.7	-	-	26.1
No receipts reported	82.1	<sup>a</sup>	<sup>a</sup>	16.1	<sup>a</sup>
Total	71.6	4.2	0.6	20.1	3.6

(continued)

TABLE A-7 (continued)

Size of Business Receipts (thousand dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
<i>Mining</i>					
Under 10	73.9	2.2	1.2	20.0	2.5
10 - 20	75.2	5.5		10.5	
20 - 30	60.4		39.5		
30 - 50	55.9		37.5		
50 - 100	66.4	8.5	1.3	21.5	
100 - 200	69.2		20.6		
200 - 500	37.5	14.2		20.1	25.9
500 - 1,000	44.0	11.7	1.1	34.8	8.4
1,000 - 5,000	28.0	19.2	2.1	28.1	22.6
5,000 and over	15.9	31.8	2.1	34.6	15.6
No receipts reported	47.1	a	a	a	a
Total	43.1	15.7	1.6	26.7	12.9
<i>Construction</i>					
Under 10	82.5	3.7	1.8	9.2	2.4
10 - 20	85.5	5.5		7.5	
20 - 30	84.0	5.1	6.1		
30 - 50	67.7	16.3	1.4	10.3	1.6
50 - 100	71.5	10.6		16.6	
100 - 200	47.4	29.5	1.2	18.8	3.2
200 - 500	52.0	16.7	4.8	24.4	2.2
500 - 1,000	41.4	22.6	5.0	24.5	6.5
1,000 - 5,000	27.4	25.4	3.5	23.0	20.7
5,000 and over	19.4	24.7	4.8	17.1	34.0
No receipts reported	91.5	a	a	a	-
Total	51.8	19.2	2.9	18.7	7.3

(continued)

TABLE A-7 (continued)

Size of Business Receipts (thousand dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described	
<i>Manufacturing</i>						
Under 10	80.3	9.1	}	8.0	} 2.6	
10-20	80.0	3.3		15.7		
20-30	80.7	4.4		10.1		
30-50	76.0	7.2		15.5		
50-100	75.8	6.9	} 1.0	9.2	} 4.6	
100-200	70.2	9.2		15.5		3.7
200-500	60.1	10.3	4.0	19.0	6.6	
500-1,000	59.5	13.5	4.7	15.9	6.5	
1,000-5,000	45.2	15.8	5.2	19.9	13.8	
5,000 and over	53.3	14.5	5.5	0.8	25.9	
No receipts reported	72.8	<sup>a</sup>	-	<sup>a</sup>	-	
Total	62.5	11.0	3.3	15.7	7.5	
<i>Transportation, Communication, and Sanitary Services</i>						
Under 10	79.8	9.7	}	7.7	} 2.6	
10-20	76.3	9.8		3.3		8.7
20-30	60.3	14.8		15.1		
30-50	68.5	4.5		21.4		
50-100	56.0	15.7	} 2.0	25.5	} 1.6	
100-200	59.4	12.4		22.9		
200-500	55.9	21.0	20.2			
500-1,000	61.3	15.9	3.2	18.4	1.2	
1,000-5,000	54.4	14.1	2.0	19.9	9.6	
5,000 and over	77.9	-	22.1	-	-	
No receipts reported	<sup>a</sup>	<sup>a</sup>	-	-	-	
Total	61.8	14.1	2.5	19.3	2.4	

(continued)

TABLE A-7 (continued)

Size of Business Receipts (thousand dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
<i>Trade</i>					
Under 10	77.4	5.9	2.4	10.5	1.6
10-20	82.4	3.5		12.1	
20-30	82.4	4.6	0.6	10.8	2.0
30-50	82.6	3.8		11.4	1.4
50-100	81.9	4.7	1.1	11.1	1.2
100-200	79.1	5.3	0.9	12.3	2.5
200-500	69.3	8.7	1.7	16.6	3.6
500-1,000	62.0	11.3	2.4	20.8	3.5
1,000-5,000	57.1	12.7	3.6	19.1	7.4
5,000 and over	44.3	9.0	6.7	6.7	33.4
No receipts reported	92.5	a	a	a	-
Total	72.9	7.3	1.7	14.4	3.7
<i>Finance, Insurance, and Real Estate</i>					
Under 10	72.2	13.5	1.1	11.6	1.6
10-20	64.9	17.9	3.4	11.7	2.0
20-30	66.2	21.4	2.7	8.6	1.9
30-50	61.6	23.2	0.4	12.3	
50-100	53.5	28.5	6.5	9.2	2.3
100-200	50.6	32.1	2.3	15.0	3.5
200-500	40.1	41.9	1.5	10.1	
500-1,000	64.8	28.8	3.3	2.9	0.3
1,000-5,000	29.7	64.4	1.9	3.4	0.6
5,000 and over	64.2	19.1	3.6	9.2	4.0
No receipts reported	51.9	31.8	12.5	2.7	1.1
Total	58.6	26.6	2.6	10.2	2.1

(continued)

TABLE A-7 (concluded)

Size of Business Receipts (thousand dollars)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other Methods	Method not Described
<i>Services</i>					
Under 10	73.4	10.2	2.0	13.2	1.2
10-20	73.8	8.3	1.1	15.5	1.3
20-30	76.6	8.9	2.3	11.1	1.1
30-50	77.9	6.9	1.0	13.5	0.7
50-100	72.8	10.0	1.8	12.0	3.5
100-200	59.9	21.2	1.0	14.3	3.5
200-500	52.1	19.9	4.8	17.0	6.1
500-1,000	42.4	30.6	9.1	14.6	3.4
1,000-5,000	43.5	24.3	3.4	20.7	8.1
5,000 and over	65.9	7.8	6.0	1.2	19.1
No receipts reported	61.6	<sup>a</sup>	14.1	15.5	-
Total	66.5	14.0	2.4	13.9	3.2

Source: U.S. Treasury Department, Internal Revenue Service, *Statistics of Income, 1959-60, U.S. Business Tax Returns*, pp. 92-95.

<sup>a</sup>No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

TABLE A-8  
*Cost of Corporations' Depreciable Assets, By Year of Purchase, Size of Total Assets,  
 and Method of Depreciation, 1959 (LDA Survey)*

Year of Purchase	Straight -Line	Declining- Balance	Amount (thousand dollars)		Other-Life Methods	Units-of- Production	Total
			Sum-of-the- Years-Digits	Sum-of-the- Digits			
1960	252,204	188,190	37,306	-	-	-	477,700
1959	4,361,355	3,610,581	974,739	59,630	53,513	53,513	9,059,818
1958	3,776,817	4,438,624	2,973,504	61,515	34,684	34,684	11,285,144
1957	3,680,008	4,783,664	4,520,125	147,578	28,059	28,059	13,159,434
1956	3,684,809	3,951,267	2,117,480	399,449	24,020	24,020	10,177,025
1955	3,460,309	2,413,173	1,320,151	10,026	68,026	68,026	7,271,685
1954	3,032,925	2,526,761	1,207,294	188,035	49,979	49,979	7,004,994
Post-1953 (year not stated)	23,407,527	10,330,592	8,965,546	681,891	987,161	987,161	44,372,717
Pre-1954, total	109,374,924	1,625,818	113,289	4,249,108	2,975,802	2,975,802	118,338,941
All years	155,030,878	33,868,670	22,229,434	5,797,232	4,221,244	4,221,244	221,147,458
Percentage Distribution							
1960	52.8	39.4	7.8	-	-	-	100.0
1959	48.1	39.9	10.8	0.7	0.6	0.6	100.0
1958	33.5	39.3	26.4	0.5	0.3	0.3	100.0
1957	28.0	36.4	34.4	1.1	0.2	0.2	100.0
1956	38.8	36.2	20.8	3.9	0.2	0.2	100.0
1955	47.6	33.2	18.2	0.1	0.9	0.9	100.0
1954	43.3	36.1	17.2	2.7	0.7	0.7	100.0
Post-1953 (year not stated)	52.8	23.3	20.2	1.5	2.2	2.2	100.0
Pre-1954, total	92.4	1.4	0.1	3.6	2.5	2.5	100.0
All years	70.1	15.3	10.1	2.7	1.9	1.9	100.0

(continued)



TABLE A-8 (continued)

## B. Total Assets Under \$1,000,000

Year of Purchase	Straight -Line	Declining- Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	Total
	<i>Amount (thousand dollars)</i>					
1960	149,917	117,180	9,412	-	-	276,509
1959	2,205,806	1,046,713	122,852	5,366	7	3,380,744
1958	1,818,104	852,113	135,951	6,521	714	2,813,403
1957	1,540,773	658,944	134,125	1,379	573	2,335,794
1956	1,432,649	477,776	145,156	100	11	2,055,692
1955	1,100,507	249,712	123,447	241	295	1,474,202
1954	740,019	222,179	71,110	-	1,597	1,034,905
Post-1953 (year not stated)	19,795	2,386	1,223	637	-	24,041
Pre-1954, total	5,482,361	381,976	8,519	331	278	5,873,465
All years	14,489,931	4,008,979	751,795	14,575	3,475	19,268,755
	<i>Percentage Distribution</i>					
1960	54.2	42.4	3.4	-	-	100.0
1959	65.3	31.0	3.6	0.2	a	100.0
1958	64.6	30.3	4.8	0.2	a	100.0
1957	66.0	28.2	5.7	0.1	a	100.0
1956	69.7	23.2	7.1	a	a	100.0
1955	74.7	16.9	8.4	a	a	100.0
1954	71.5	21.5	6.9	-	0.2	100.0
Post-1953 (year not stated)	82.3	9.9	5.1	2.7	-	100.0
Pre-1954 total	93.3	6.5	0.2	a	a	100.0
All years	75.2	20.8	3.9	0.1	a	100.0

(continued)

TABLE A-8 (continued)

## C. Total Assets of \$1,000,000 and Under \$25,000,000

Year of Purchase	Straight- -Line	Declining- Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	Total
	<i>Amount (thousand dollars)</i>					
1960	19,643	46,325	4,452	-	-	70,420
1959	520,310	411,990	47,558	2,464	208	982,530
1958	558,077	415,556	81,544	2,946	76	1,058,199
1957	464,656	335,395	63,045	430	-	863,526
1956	367,541	220,290	78,793	187	-	666,811
1955	392,548	167,261	79,682	446	-	639,937
1954	300,273	128,838	35,128	192	-	464,431
Post-1953 (year not stated)	19,026	14,351	3,026	801	-	37,204
Pre-1954 total	2,252,406	307,770	5,906	7,897	-	2,573,979
All years	4,894,480	2,047,776	399,134	15,363	284	7,357,037
	<i>Percentage Distribution</i>					
1960	27.9	65.8	6.3	-	-	100.0
1959	53.0	41.9	4.8	0.3	a	100.0
1958	52.7	39.3	7.7	0.3	a	100.0
1957	53.8	38.8	7.3	0.1	-	100.0
1956	55.1	33.0	11.8	a	-	100.0
1955	61.3	26.1	12.5	0.1	-	100.0
1954	64.7	27.7	7.6	a	-	100.0
Post-1953 (year not stated)	51.1	38.6	8.1	2.2	-	100.0
Pre-1954 total	87.5	12.0	0.2	0.3	-	100.0
All years	66.5	27.8	5.4	0.2	a	100.0

(continued)

TABLE A-8 (concluded)

## D. Total Assets of \$25,000,000 and Over

Year of Purchase	Straight -Line	Declining- Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	Total	
							Amount (thousand dollars)
1960	82,644	24,685	23,442	-	-	130,771	
1959	1,635,239	2,151,878	804,329	51,800	53,298	4,696,544	
1958	1,400,636	3,170,955	2,756,009	52,048	33,894	7,413,542	
1957	1,674,579	3,789,325	4,322,955	145,769	27,486	9,960,114	
1956	1,884,619	3,253,201	1,893,531	399,162	24,009	7,454,522	
1955	1,967,254	1,996,200	1,117,022	9,339	67,731	5,157,546	
1954	1,992,633	2,175,744	1,101,056	187,843	48,382	5,505,658	
Post-1953 (year not stated)	23,368,706	10,313,855	8,961,297	680,543	987,161	44,311,472	
Pre-1954 total	101,640,157	936,072	98,864	4,240,880	2,975,524	109,891,497	
All years	135,646,467	27,811,915	21,078,505	5,767,294	4,217,485	194,521,666	
		Percentage Distribution					
1960	63.2	18.9	17.9	-	-	100.0	
1959	34.8	45.8	17.1	1.1	1.1	100.0	
1958	18.9	42.8	37.2	0.7	0.5	100.0	
1957	16.8	38.0	43.4	1.5	0.3	100.0	
1956	25.3	43.6	25.4	5.4	0.3	100.0	
1955	38.1	38.7	21.7	0.2	1.3	100.0	
1954	36.2	39.5	20.0	3.4	0.9	100.0	
Post-1953 (year not stated)	52.7	23.3	20.2	1.5	2.2	100.0	
Pre-1954 total	92.5	0.9	0.1	3.9	2.7	100.0	
All years	69.7	14.3	10.8	3.0	2.2	100.0	

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

<sup>a</sup>Less than 0.05 per cent.

Note: Detail may not add to totals because of rounding.

TABLE A-9

*Cost of Corporations' Depreciable Assets Acquired After 1953,  
by Industry Division, Size of Total Assets, and  
Method of Depreciation, 1959 (LDA Survey)  
(thousand dollars)*

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of- the- Years- Digits	Other- Life Methods	Units- of- Production	Total
<i>All Industries</i>						
Under 1	9,007,570	3,627,003	743,276	14,244	3,197	13,395,290
1 - 25	2,642,074	1,740,006	393,228	7,466	284	4,783,058
25 and over	34,006,310	26,875,843	20,979,641	1,526,414	1,241,961	84,630,169
Total	45,655,954	32,242,852	22,116,145	1,548,124	1,245,442	102,808,517
<i>Agriculture, Forestry, and Fisheries</i>						
Under 1	207,570	50,429	4,949	356	-	263,304
1 - 25	16,544	6,340	589	-	-	23,473
25 and over	76,511	-	-	-	-	76,511
Total	300,625	56,769	5,538	356	-	363,288
<i>Mining</i>						
Under 1	152,999	73,651	13,167	-	2,418	242,235
1 - 25	62,928	48,066	6,199	22	-	117,215
25 and over	1,170,636	312,344	33,033	218,402	449,595	2,184,010
Total	1,386,563	434,061	52,399	218,424	452,013	2,543,013
<i>Construction</i>						
Under 1	475,212	170,305	46,725	160	-	692,402
1 - 25	54,345	66,430	5,721	-	-	126,496
25 and over	60,188	64,571	839	-	-	125,598
Total	589,745	301,306	53,285	160	-	944,496
<i>Manufacturing</i>						
Under 1	1,200,411	445,554	117,488	857	757	1,765,067
1 - 25	492,166	282,665	117,920	1,141	76	893,968
25 and over	11,521,926	12,828,890	13,942,970	441,712	705,076	39,440,574
Total	13,214,503	13,557,109	14,178,378	443,710	705,909	42,099,609

(continued)

TABLE A-9 (concluded)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of- the- Years- Digits	Other- Life Methods	Units- of- Production	Total
<i>Transportation, Communication, Electric, Gas, and Sanitary Services</i>						
Under 1	517,815	174,110	44,167	2,636	2	738,730
1 - 25	294,023	50,512	16,435	3,103	-	364,073
25 and over	18,303,739	12,563,014	5,813,853	840,685	74,390	37,595,681
Total	19,115,577	12,787,636	5,874,455	846,424	74,392	38,698,484
<i>Trade</i>						
Under 1	1,755,399	401,245	70,483	3,719	-	2,230,846
1 - 25	175,991	63,076	19,800	410	-	259,277
25 and over	1,163,529	419,236	849,816	25,021	11,651	2,469,253
Total	3,094,919	883,557	940,099	29,150	11,651	4,959,376
<i>Finance, Insurance, and Real Estate</i>						
Under 1	3,626,773	1,786,782	332,555	5,706	-	5,751,816
1 - 25	1,316,487	1,103,849	183,803	2,790	208	2,607,137
25 and over	1,335,418	431,044	232,977	594	1,249	2,001,282
Total	6,278,678	3,321,675	749,335	9,090	1,457	10,360,235
<i>Services</i>						
Under 1	1,050,963	523,523	113,476	719	20	1,688,701
1 - 25	227,031	118,497	42,761	-	-	388,289
25 and over	374,363	256,744	106,153	-	-	737,260
Total	1,652,357	898,764	262,390	719	20	2,814,250

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

Note: Detail may not add to totals because of rounding.

TABLE A-10

*Cost of Corporations' Depreciable Assets Acquired After 1953, by Type of Asset, Size of Total Assets, and Method of Depreciation, 1959 (LDA Survey)*  
(thousand dollars)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of- the- Years- Digits	Other- Life Methods	Units- of- Production	Total
<i>All Asset Types</i>						
Under 1	9,007,570	3,627,003	743,276	14,244	3,197	13,395,290
1 - 25	2,642,074	1,740,006	393,228	7,466	284	4,783,058
25 and over	34,006,310	26,875,843	20,979,641	1,526,414	1,241,961	84,630,169
Total	45,655,954	32,242,852	22,116,145	1,548,124	1,245,442	102,808,517
<i>Structures and Leasehold Improvements</i>						
Under 1	4,713,945	2,112,822	374,985	5,945	911	7,208,608
1 - 25	1,498,800	1,167,892	234,695	3,251	-	2,904,638
25 and over	14,669,994	12,431,592	8,823,168	735,591	291,657	36,952,002
Total	20,882,739	15,712,306	9,432,848	744,787	292,568	47,065,248
<i>Furniture, Fixtures, Office and Store Machinery and Equipment</i>						
Under 1	817,364	219,535	47,056	339	2	1,084,296
1 - 25	201,171	84,474	25,239	56	-	310,940
25 and over	1,736,056	739,721	1,478,671	2,989	3,447	3,960,884
Total	2,754,591	1,043,730	1,550,966	3,384	3,449	5,356,120
<i>Transportation Vehicles and Equipment</i>						
Under 1	1,324,946	432,289	105,812	6,462	-	1,869,509
1 - 25	351,547	126,844	30,316	355	-	509,062
25 and over	2,419,921	2,558,358	1,171,388	175,280	19,645	6,344,592
Total	4,096,414	3,117,491	1,307,516	182,092	19,645	8,723,163
<i>Production Machinery and Equipment</i>						
Under 1	2,023,108	841,229	208,956	1,457	2,284	3,077,034
1 - 25	521,802	334,198	94,268	3,804	284	954,365
25 and over	14,627,914	10,576,912	9,370,436	612,442	923,754	36,111,458
Total	17,172,824	11,752,339	9,673,660	617,703	926,322	40,142,848

(continued)

TABLE A-10 (concluded)

Size of Total Assets (million dollars)	Straight -Line	Declining -Balance	Sum-of- the- Years- Digits	Other- Life Methods	Units- of- Production	Total
<i>Livestock, Orchards, Vineyards</i>						
Under 1	49,079	4,572	7	-	-	53,658
1 - 25	8,018	4,344	108	-	-	12,470
25 and over	33,574	65	274	8	-	33,921
Total	90,671	8,981	389	8	-	100,049
<i>Not Identifiable or Intangible</i>						
Under 1	79,128	16,556	6,460	41	-	102,185
1 - 25	60,736	22,254	8,602	-	-	91,592
25 and over	518,851	569,195	135,704	104	3,458	1,227,312
Total	658,715	608,005	150,766	145	3,458	1,421,089

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

Note: Detail may not add to totals because of rounding.

TABLE A-11

*Cost of Corporations' Depreciable Assets Acquired After 1953,  
by Service Life, Size of Total Assets,  
and Method of Depreciation, 1959 (LDA Survey)*

## A. Total Assets Under \$1,000,000

Service Life (years)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Total
<i>Amount (thousand dollars)</i>					
3	383,130	132,711	18,113	69	534,023
4	707,755	235,085	73,996	891	1,017,727
5	1,028,880	379,382	76,796	1,577	1,486,635
6	193,770	128,908	22,922	261	345,861
7	128,628	53,219	7,321	28	189,196
8	231,534	118,265	17,769	1,315	368,893
9	48,579	5,429	1,322	1,822	57,152
10	1,744,259	498,616	121,610	1,175	2,365,660
11-14	197,361	97,106	11,490	781	306,738
15	286,068	105,431	19,415	71	410,985
16-19	114,187	109,047	3,519	86	226,839
20	864,047	294,688	46,022	971	1,205,728
21-24	63,192	23,700	4,014	68	90,974
25	886,306	355,790	74,854	943	1,317,893
26-29	54,958	15,735	329	59	71,081
30	201,533	147,590	46,313	-	395,436
31-35	1,098,847	344,745	75,985	4,009	1,523,586
36-39	29,645	10,710	1,967	-	42,322
40	385,550	420,319	101,590	42	907,501
41-49	14,895	6,954	92	-	21,941
50	233,406	108,524	13,655	-	355,585
51 and over	17,438	5,822	886	-	24,146
Total	9,007,570	3,627,003	743,276	14,244	13,392,093

(continued)



TABLE A-11 (continued)

## Part A. (concluded)

Service Life (years)	Straight-Line	Declining-Balance	Sum-of-the-Years-Digits	Other-Life Methods	Total
<i>Percentage Distribution</i>					
3	71.8	24.9	3.4	<sup>a</sup>	100.0
4	69.5	23.1	7.3	0.1	100.0
5	69.2	25.5	5.2	0.1	100.0
6	56.0	37.3	6.6	0.1	100.0
7	68.0	28.1	3.9	<sup>a</sup>	100.0
8	62.8	32.1	4.8	0.4	100.0
9	85.0	9.5	2.3	3.2	100.0
10	73.7	21.1	5.1	0.1	100.0
11-14	64.3	31.7	3.7	0.3	100.0
15	69.6	25.7	4.7	<sup>a</sup>	100.0
16-19	50.3	48.1	1.6	<sup>a</sup>	100.0
20	71.7	24.4	3.8	0.1	100.0
21-24	69.5	26.1	4.4	0.1	100.0
25	67.3	27.0	5.7	0.1	100.0
26-29	77.3	22.1	0.5	0.1	100.0
30	51.0	37.3	11.7	-	100.0
31-35	72.1	22.6	5.0	0.3	100.0
36-39	70.1	25.3	4.7	-	100.0
40	42.5	46.3	11.2	<sup>a</sup>	100.0
41-49	67.9	31.7	0.4	-	100.0
50	65.6	30.5	3.8	-	100.0
51 and over	72.2	24.1	3.7	-	100.0
Total	67.3	27.1	5.6	0.1	100.0

(continued)

TABLE A-11 (continued)

## B. Total Assets \$1,000,000 and Under \$25,000,000

Service Life (years)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Total
<i>Amount (thousand dollars)</i>					
3	63,694	43,049	4,496	254	111,493
4	79,842	72,892	12,494	38	165,266
5	132,548	117,114	21,639	79	271,380
6	47,892	42,805	8,759	19	99,475
7	66,005	43,749	8,007	55	117,816
8	92,122	48,602	8,353	9	149,086
9	26,945	4,197	1,438	-	32,580
10	347,966	150,038	49,561	214	547,779
11 - 14	137,956	50,037	16,082	10	204,085
15	123,830	73,581	21,452	3,901	222,764
16 - 19	100,637	52,109	1,910	-	154,656
20	255,263	144,498	20,899	218	420,878
21 - 24	48,531	33,198	6,162	13	87,904
25	206,732	141,972	20,458	2	369,164
26 - 29	34,446	15,974	2,705	4	53,129
30	62,935	70,417	16,099	-	149,451
31 - 35	293,669	173,666	37,420	2,642	507,397
36 - 39	13,044	7,502	10,973	-	31,519
40	222,978	244,413	80,033	-	547,424
41 - 49	15,761	636	4,090	-	20,487
50	205,014	170,933	39,767	-	415,714
51 and over	29,881	28,532	-	-	58,413
Total	2,642,074	1,740,006	393,228	7,466	4,782,774

(continued)

TABLE A-11 (continued)

## Part B. (concluded)

Service Life (years)	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Total
<i>Percentage Distribution</i>					
3	57.1	38.6	4.0	0.2	100.0
4	48.3	44.1	7.6	a	100.0
5	48.8	43.2	8.0	a	100.0
6	48.1	43.0	8.8	a	100.0
7	56.0	37.1	6.8	0.1	100.0
8	61.8	32.6	5.6	a	100.0
9	82.7	12.9	4.4	-	100.0
10	63.5	27.4	9.1	a	100.0
11-14	67.6	24.5	7.9	a	100.0
15	55.6	33.0	9.6	1.8	100.0
16-19	65.1	33.7	1.2	-	100.0
20	60.7	34.3	5.0	0.1	100.0
21-24	55.2	37.8	7.0	a	100.0
25	56.0	38.5	5.5	a	100.0
26-29	64.8	30.1	5.1	a	100.0
30	42.1	47.1	0.8	-	100.0
31-35	57.9	34.2	7.4	0.5	100.0
36-39	41.4	23.8	4.8	-	100.0
40	40.7	44.7	14.6	-	100.0
41-49	76.9	3.1	20.0	-	100.0
50	49.3	41.1	9.6	-	100.0
51 and over	51.2	48.8	-	-	100.0
Total	55.2	36.4	8.2	0.2	100.0

(continued)

TABLE A-11 (continued)

## C. Total Assets \$25,000,000 and Over

Service Life (years)	Straight-Line	Declining-Balance	Sum-of-the-Years-Digits	Other-Life Methods	Total
<i>Amount (thousand dollars)</i>					
3	187,992	63,351	174,145	676	426,164
4	462,451	120,926	111,302	6,022	700,701
5	668,788	331,113	1,005,987	2,217	2,008,105
6	415,293	287,671	334,000	705	1,037,669
7	549,047	690,771	162,565	14,029	1,416,412
8	564,428	470,836	602,170	2,683	1,640,117
9	271,331	157,623	110,116	62,928	601,908
10	2,257,500	1,256,263	980,182	55,611	4,549,556
11-14	1,999,588	3,386,675	2,725,594	219,240	8,331,097
15	1,561,598	3,203,901	1,159,552	7,031	5,932,082
16-19	8,520,900	2,594,329	1,393,813	112,622	12,621,664
20	2,359,084	1,809,724	2,718,068	191,474	7,078,350
21-24	1,842,063	1,537,748	602,231	65,435	4,047,477
25	1,298,654	1,428,612	1,915,627	606,526	5,249,419
26-29	1,363,767	1,849,168	805,395	391	4,018,721
30	502,180	1,193,046	777,573	42,757	2,515,556
31-35	5,558,445	3,029,334	2,267,417	86,966	10,942,162
36-39	443,120	534,933	1,218,781	3	2,196,837
40	623,744	1,547,648	687,973	33,449	2,892,814
41-49	1,440,350	336,664	370,117	1,685	2,148,816
50	798,411	547,383	581,427	13,815	1,941,036
51 and over	289,486	492,347	266,175	116	1,048,124
Total	34,006,310	26,875,843	20,979,641	1,526,414	83,388,208

(continued)

TABLE A-11 (concluded)

## Part C. (concluded)

Service Life (years)	Straight-Line	Declining-Balance	Sum-of-the-Years-Digits	Other-Life Methods	Total
<i>Percentage Distribution</i>					
3	44.1	14.9	40.9	0.2	100.0
4	66.0	17.3	15.9	0.9	100.0
5	33.3	16.5	50.1	0.1	100.0
6	40.0	27.7	32.2	0.1	100.0
7	38.8	48.8	11.5	1.0	100.0
8	34.4	28.7	36.7	0.2	100.0
9	45.1	26.2	18.3	10.5	100.0
10	49.6	27.6	21.5	1.2	100.0
11-14	24.0	40.7	32.7	2.6	100.0
15	26.3	54.0	19.6	0.1	100.0
16-19	67.5	20.6	11.0	0.9	100.0
20	33.3	25.6	38.4	2.7	100.0
21-24	45.5	38.0	14.9	1.6	100.0
25	24.7	27.2	36.5	11.6	100.0
26-29	33.9	46.0	20.0	<sup>a</sup>	100.0
30	20.0	47.4	30.9	1.7	100.0
31-35	50.8	27.7	20.7	.8	100.0
36-39	20.2	24.4	55.5	<sup>a</sup>	100.0
40	21.6	53.5	23.8	1.2	100.0
41-49	67.0	15.7	17.2	0.1	100.0
50	41.1	28.2	30.0	0.7	100.0
51 and over	27.6	47.0	25.4	<sup>a</sup>	100.0
Total	40.8	32.2	25.2	1.8	100.0

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

<sup>a</sup>Less than 0.05 per cent.

Note: Detail may not add to totals because of rounding. Column totals include small amounts of assets with a service life of 2 years, not shown separately.

TABLE A-12

*Cost of Corporations' Depreciable Assets Acquired After 1953, by Industry Division,  
Type of Asset, and Method of Depreciation, 1959 (LDA Survey)*

Industry Division and Type of Asset	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	Total
<i>Amount (thousand dollars)</i>						
<i>All Industries</i>						
All asset types	45,655,954	32,242,852	22,116,145	1,548,124	1,245,442	102,808,517
Structure and leasehold improvements	20,882,739	15,712,306	9,432,848	744,787	292,568	47,065,248
Furniture, fixtures, office and store machinery and equipment	2,754,591	1,043,730	1,550,966	3,384	3,449	5,356,120
Transportation vehicles and equipment	4,096,414	3,117,491	1,307,516	182,097	19,645	8,723,163
Production machinery and equipment	17,172,824	11,752,339	9,673,660	617,703	926,322	40,142,848
<i>Agriculture, Forestry, and Fisheries</i>						
All asset types	300,625	56,769	5,538	356	-	363,288
Structure and leasehold improvements	85,175	14,389	990	-	-	100,554
Furniture, fixtures, office and store machinery and equipment	5,538	794	413	-	-	6,745
Transportation vehicles and equipment	45,301	12,745	1,544	356	-	59,946
Production machinery and equipment	97,867	20,938	2,585	-	-	121,390
Livestock, orchards, and vineyards	64,732	7,282	6	-	-	72,020

(continued)

TABLE A-12 (continued)

Industry Division and Type of Asset	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	Total
<i>Mining</i>						
All asset types	1,386,563	434,061	52,399	218,424	452,013	2,543,013
Structures and leasehold improvements	662,100	133,276	23,656	67,515	145,084	1,031,631
Furniture, fixtures, office and store machinery and equipment	19,803	3,635	340	-	3,447	27,225
Transportation vehicles and equipment	131,167	46,859	7,403	790	6,582	192,801
Production machinery and equipment	553,821	229,136	15,850	150,119	293,955	1,242,881
<i>Construction</i>						
All asset types	589,745	301,306	53,285	160	-	944,496
Structures and leasehold improvements	71,926	39,269	1,932	-	-	113,127
Furniture, fixtures, office and store machinery and equipment	21,169	5,274	818	-	-	27,261
Transportation vehicles and equipment	201,107	72,541	11,464	101	-	285,213
Production machinery and equipment	288,570	183,151	38,930	59	-	510,710

(continued)

TABLE A-12 (continued)

Industry Division and Type of Asset	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	Total
<i>Manufacturing</i>						
All asset types	13,214,503	13,557,109	14,178,378	443,710	705,909	42,099,609
Structures and leasehold improvements	4,398,417	3,803,713	4,403,680	211,512	119,365	12,936,687
Furniture, fixtures, office and store machinery and equipment	745,267	399,436	1,048,201	2,016	-	2,194,920
Transportation vehicles and equipment	820,839	681,392	310,056	2,973	9,484	1,824,744
Production machinery and equipment	6,908,001	8,303,921	8,294,968	227,201	576,556	24,310,647
<i>Transportation, Communication, Electric, Gas, and Sanitary Services</i>						
All asset types	19,115,577	12,787,636	5,874,455	846,424	74,392	38,698,484
Structures and leasehold improvements	8,698,016	8,242,275	4,009,111	444,590	18,433	21,412,425
Furniture, fixtures, office and store machinery and equipment	220,740	45,456	11,596	1,123	2	278,917
Transportation vehicles and equipment	2,015,567	1,954,210	876,821	174,227	3,579	5,024,404
Production machinery and equipment	8,008,140	2,360,912	974,776	226,380	52,369	11,622,577

(continued)



TABLE A-12 (continued)

Industry Division and Type of Asset	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	Total
<i>Trade</i>						
All asset types	3,094,919	883,557	940,099	29,150	11,651	4,959,376
Structures and leasehold improvements	1,110,554	216,932	302,462	12,308	9,686	1,651,942
Furniture, fixtures, office and store machinery and equipment	954,988	371,604	365,675	159	-	1,692,426
Transportation vehicles and equipment	470,106	139,009	58,775	3,398	-	671,288
Production machinery and equipment	517,366	146,076	198,922	13,285	1,965	877,614
<i>Finance, Insurance, and Real Estate</i>						
All asset types	6,278,678	3,321,675	749,335	9,090	1,457	10,360,235
Structures and leasehold improvements	5,186,918	2,948,004	593,878	8,155	-	8,736,955
Furniture, fixtures, office and store machinery and equipment	532,423	149,658	80,910	86	-	763,077
Transportation vehicles and equipment	139,743	40,852	6,675	250	-	187,520
Production machinery and equipment	353,803	164,319	61,323	558	1,457	581,460

(continued)

TABLE A-12 (continued)

Industry Division and Type of Asset	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	Total
<i>Services</i>						
All asset types	1,652,357	898,764	262,390	719	20	2,814,250
Structures and leasehold improvements	657,031	313,879	97,139	616	-	1,068,665
Furniture, fixtures, office and store machinery and equipment	252,003	67,593	43,012	-	-	362,608
Transportation vehicles and equipment	270,127	169,429	34,593	2	-	474,151
Production machinery and equipment	440,045	343,214	86,226	101	20	869,606
<i>Percentage Distribution</i>						
<i>All Industries</i>						
All asset types	44.4	31.4	21.5	1.5	1.2	100.0
Structures and leasehold improvements	44.4	33.4	20.0	1.6	0.6	100.0
Furniture, fixtures, office and store machinery and equipment	51.4	19.5	29.0	0.1	0.1	100.0
Transportation vehicles and equipment	47.0	35.7	15.0	2.1	0.2	100.0
Production machinery and equipment	42.8	29.3	24.1	1.5	2.3	100.0

(continued)

TABLE A-12 (continued)

Industry Division and Type of Asset	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	Total
<i>Agriculture, Forestry, and Fisheries</i>						
All asset types	82.8	15.6	1.5	0.1	-	100.0
Structures and leasehold improvements	84.7	14.3	1.0	-	-	100.0
Furniture, fixtures, office and store machinery and equipment	82.1	11.8	6.1	-	-	100.0
Transportation vehicles and equipment	75.6	21.3	2.6	0.6	-	100.0
Production machinery and equipment	80.6	17.3	2.1	-	-	100.0
Livestock, orchards, and vineyards	89.9	10.1	<sup>a</sup>	-	-	100.0
<i>Mining</i>						
All asset types	54.5	17.1	2.1	8.6	17.8	100.0
Structures and leasehold improvements	64.2	12.9	2.3	6.5	14.1	100.0
Furniture, fixtures, office and store machinery and equipment	72.7	13.4	1.3	-	12.7	100.0
Transportation vehicles and equipment	68.0	24.3	3.8	0.4	3.4	100.0
Production machinery and equipment	44.6	18.4	1.3	12.1	23.7	100.0

(continued)

TABLE A-12 (continued)

Industry Division and Type of Asset	Straight -Line	Declining -Balance	Sum-of-the-Years-Digits	Other-Life Methods	Units-of-Production	Total
<i>Construction</i>						
All asset types	62.4	31.9	5.6	<sup>a</sup>	-	100.0
Structures and leasehold improvements	63.6	34.7	1.7	-	-	100.0
Furniture, fixtures, office and store machinery and equipment	77.7	19.4	3.0	-	-	100.0
Transportation vehicles and equipment	70.5	25.4	4.0	<sup>a</sup>	-	100.0
Production machinery and equipment	56.5	35.9	7.6	<sup>a</sup>	-	100.0
<i>Manufacturing</i>						
All asset types	31.4	32.2	33.7	1.1	1.7	100.0
Structures and leasehold improvements	34.0	29.4	34.0	1.6	0.9	100.0
Furniture, fixtures, office and store machinery and equipment	34.0	18.2	47.8	0.1	-	100.0
Transportation vehicles and equipment	45.0	37.3	17.0	0.2	0.5	100.0
Production machinery and equipment	28.4	34.2	34.1	0.9	2.4	100.0

(continued)

TABLE A-12 (continued)

Industry Division and Type of Asset	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	Total
<i>Transportation, Communication, Electric, Gas, and Sanitary Services</i>						
All asset types	49.4	33.0	15.2	2.2	0.2	100.0
Structures and leasehold improvements	40.6	38.5	18.7	2.1	0.1	100.0
Furniture, fixtures, office and store machinery and equipment	79.1	16.3	4.2	0.4	<sup>a</sup>	100.0
Transportation vehicles and equipment	40.1	38.9	17.5	3.5	0.1	100.0
Production machinery and equipment	68.9	20.3	8.4	2.0	0.5	100.0
<i>Trade</i>						
All asset types	62.4	17.8	19.0	0.6	0.2	100.0
Structures and leasehold improvements	67.2	13.1	18.3	0.7	0.6	100.0
Furniture, fixtures, office and store machinery and equipment	56.4	22.0	21.6	<sup>a</sup>	-	100.0
Transportation vehicles and equipment	70.0	20.7	8.8	0.5	-	100.0
Production machinery and equipment	59.0	16.6	22.7	1.5	0.2	100.0

(continued)

TABLE A-12 (concluded)

Industry Division and Type of Asset	Straight -Line	Declining -Balance	Sum-of-the- Years-Digits	Other-Life Methods	Units-of- Production	Total
<i>Finance, Insurance, and Real Estate</i>						
All asset types	60.6	32.1	7.2	0.1	<sup>a</sup>	100.0
Structures and leasehold improvements	59.4	33.7	6.8	0.1	-	100.0
Furniture, fixtures, office and store machinery and equipment	69.8	19.6	10.6	<sup>a</sup>	-	100.0
Transportation vehicles and equipment	74.5	21.8	3.6	0.1	-	100.0
Production machinery and equipment	60.9	28.3	10.6	0.1	0.3	100.0
<i>Services</i>						
All asset types	58.7	31.9	9.3	<sup>a</sup>	<sup>a</sup>	100.0
Structures and leasehold improvements	61.5	29.4	9.1	0.1	-	100.0
Furniture, fixtures, office and store machinery and equipment	69.5	18.6	11.9	-	-	100.0
Transportation vehicles and equipment	57.0	35.7	7.3	<sup>a</sup>	-	100.0
Production machinery and equipment	50.6	39.5	9.9	<sup>a</sup>	<sup>a</sup>	100.0

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

<sup>a</sup>Less than 0.05 per cent.

Note: Column totals in each industrial division include small amounts of livestock, orchards, and vineyards and of intangible and unidentified property not shown separately, except in the case of the agriculture division which does show livestock, orchards, and vineyards. The column totals for all industries include the totals for such property and for the small amounts of each property type of companies not allocable to an industrial division and not shown separately. Row items may not add to totals because of rounding.