

costs are those more or less dependent upon the amount of work done.

Now in order to get anything like an approximately correct estimate we have to go right back to the time of the purchase of the plant and ascertain the cost of the following items:

1. Engine and boiler house (or if included in building the additional cost on building in consequence of such inclusion).
2. Boiler and stoker.
3. Foundation.
4. Setting.
5. Stack and flues.
6. Pumps.
7. Heaters.
8. Injectors.
9. Valves and guages.
10. Installing.
11. Covering.

#### PIPE SYSTEM.

12. Pipes.
13. Covering.
14. Valves.
15. Drains.
16. Steam traps.
17. Sundries.
18. Installing.

#### ENGINE ROOM.

19. Engine.
20. Foundation.
21. Installing.
22. Condensors.
23. Pipes, valves, etc.
24. Installing.
25. Sundries.

#### DISTRIBUTING SYSTEM.

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26. Belts.
27. Shafting.
28. Pulleys.
29. Hangers.
30. Couplings.
31. Sundries.
32. Installing.