

INVENTORY CLASSIFICATIONS.

Expendable Supplies

Expendable supplies are all supplies purchased by a department and which are consumable in the operation of a department as an instructional unit. They are supplies which must be currently replaced and which disappear in the work done. Such supplies include easily breakable glassware, chemicals, feeding stuffs, office supplies.

Departmental Equipment

This includes all permanent equipment utilized by the department in its administration and its operation as an instructional unit. It includes office furniture, filing devices, typewriters, machinery and tools, laboratory apparatus, livestock, books that are departmental property and all equipment which is permanent, though at the same time not an irremovable fixture of the building.

General Furniture & Furnishings

This class includes fixtures, furniture, and furnishings which are fully part and parcel of building equipment and includes therefore all general classroom furniture, classroom desks for students, shades, rugs, carpets that will fit a specific room only, sinks and drains permanently attached to walls. This inventory need not be taken by the department but should be inventoried by the Superintendent of Buildings and Grounds.

Land.

This inventory consists of all lands used by the university and includes the campus tract, the experimental farms and in fact all the lands and strictly land improvements, such as fences, drains, walks, shrubbery and walls.

Buildings.

This inventory includes all Buildings owned by the University and all fixtures which are part and parcel of the Buildings. It would include also the power plant and its extensions, such as conduits and steam tunnels.

Each Department is expected to furnish to the auditor, a clean and clear typewritten copy of inventory, classified according to directions as given above.